

# Grand County Budget Advisory Board

Tuesday, July 31, 2018

8:30 a.m. – 12:00 p.m.

County Council Chambers

## Call to Order

### A. Action Items:

1. Approving minutes of July 18, 2018 meeting, postponed from July 25, 2018
2. Approving minutes of July 25, 2018 meeting
3. Presentation and possible revision of proposed operating budget(s):
  - a. Clerk/Auditor
  - b. Noxious Weed Control
  - c. County Council
  - d. Council Administrator
  - e. General Fund Revenue

## Future Considerations

## Closed Session(s) if necessary

## Adjourn

**NOTICE OF SPECIAL ACCOMMODATION DURING PUBLIC MEETINGS.** In compliance with the Americans with Disabilities Act, individuals with special needs requests wishing to attend Grand County Budget Advisory Board meetings are encouraged to contact the County two (2) business days in advance of these events. Specific accommodations necessary to allow participation of disabled persons will be provided to the maximum extent possible. T.D.D. (Telecommunication Device for the Deaf) calls can be answered at: (435) 259-1346. Individuals with speech and/or hearing impairments may also call the Relay Utah by dialing 711. Spanish Relay Utah: 1 (888) 346-3162

It is hereby the policy of the Grand County Budget Advisory Board that Board members may participate in public meetings through electronic means. Any form of telecommunication may be used, as long as it allows for real-time interaction in the way of discussions, questions and answers, and voting.

# GRAND COUNTY BUDGET ADVISORY BOARD REGULAR MEETING

Grand County Council Chambers  
125 East Center Street, Moab, Utah

July 18, 2018

The Grand County Budget Advisory Board met in Regular Session on the above date in the County Council Chambers. The meeting was called to order by Chairperson Chris Baird at 8:35 a.m. with a quorum present. In attendance at the call to order were Board Members Chris Baird (Budget Officer), Evan Clapper (Council Member), Jaylyn Hawks (Council Member), and Zach Wojcieszek (Citizen). Diana Carroll (County Clerk/Auditor) arrived at 8:39 a.m. Absent were Chris Kauffman (Treasurer) and Elaine Gizler (Moab Area Travel Council Executive Director). Also in attendance were Ruth Dillon (County Council Administrator) to take minutes.

## A. Action Items

### A1. Approving minutes of June 6, 2018 meeting

**MOTION: Motion by Evan to approve the minutes of June 6, 2018 was seconded by Jaylyn and carried 4 – 0.** Chairperson Baird pointed out that the minutes under Future Considerations state “the county’s tax rate will decrease by 18% primarily due to the 2017 commercial values reassessment, which includes a reassessment of nightly rental values;” he reported that it is actually a 15.5% decrease from last year in the certified tax rate for the general operations.

## B. Discussion Items

### B1. Report on County Council action regarding Request for Proposals for “Forecasted Needs Analysis for Staffing, Operational Space, and Inter-local Efficiency”-

Chairperson Baird reported that the RFP passed County Council as presented. Ruth reported that the RFP is published on the county website with a closing date of 5pm July 31<sup>st</sup>. She had requested of office staff for it to also be advertised in the Salt Lake Tribune. Ruth reported that a Council Member indicated that the selection committee may be appointed by the County Council.

### B2. Report on County Council actions regarding COLA proposal for Elected Officials including Council Members-

It was reported that the County Council passed the recommended 2% COLA retroactive to January 1, 2018 for Elected Officials including Council Members.

### B3. Status of compensation methodology-

Chairperson Baird reported that he has been working with department heads and elected officials on updating compensation market data and is close to completion. He proposed an update to the Grade & Step chart since \$14.28 is the new Grade 1, Step 1 due to the countywide COLA recently implemented retroactive to January 1, 2018. He reported using the market data to establish a starting point for salaries, then assigning a grade to each position using the market data. He reported having recently sent a draft of the Proposed Pay Plan 2019 to board members and has since found some errors. He stated that the pay plan will need to synchronize with Council approval of job descriptions as he expects the grade to be part of the job description. He stated that the next step is to review the pay plan employee by employee using the updated Grade and Step chart and assign a step based upon experience and time with the county, while working with the department heads and elected officials on this task. One goal is to see the cost of the expected compensation adjustment.

Evan stated that Mike Swallow had recommended a different model from Grade and Step. Discussion ensued regarding a minimum and a maximum on salaries. Chairperson Baird stated that the spread for salaries is approximately 50%, which closely matches Step 15 as the maximum for any given grade; further that minimum and maximum salaries would be relative to Step 1 and Step 15. Chairperson Baird reported that when the pay plan is complete, board members will be able to see the anticipated cost, which will include benefit costs and associated

Workers Compensation premium increases. He reported his current “guesstimate” of increase in costs at \$800,000 per year.

There was discussion regarding whether to make adjustments for Pay for Performance merit increases; Chairperson Baird reported that keeping the current step would maintain employee milestone increases and exemplary increases.

There was discussion about compression issues, particularly with the Sheriff’s Office including the Jail. Chairperson Baird reported that adjustments were made based on Moab City police salary comparisons in order to help eliminate compression issues and to help retain deputies. He reported that the main compression issue that remains is, in some cases, Chief Deputies who will be paid a similar amount as their elected official.

Diana reported that the county encourages Health Savings Accounts which saves money for employees and the county as the employer.

Jaylyn inquired as to whether the pay plan includes all the positions. It was stated that some missing in the plan may be approved positions that have not been filled or approved job descriptions for which funding has not been approved. Chairperson Baird reported having created a chart to help explain why there are proposed new grades, backed up by updated market data, of department heads and others. Chairperson Baird asked whether this board would want to do a detailed review of the draft Proposed Pay Plan 2019 after sending it to the department heads for their review; there was a positive response. For the next meeting, there will be an opportunity to review details of the pay plan.

Jaylyn expressed her desire to be sure that employee qualifications are met. She also requested a brief rationale of the proposed pay plan. Chris agreed to draft a narrative.

Diana reported that we have spent close to \$700,000 over the last 10 years in sheriff deputy training alone (POST-Peace Officer Standards and Training). Chairperson Baird reported that incentives may need to be developed by the Sheriff’s Office.

#### **B4. Review of approaching Budget Workshop process-**

Chairperson Baird offered using the Clerk/Auditor budget as a trial run next meeting. He stated that the process is similar as prior years and that the budget worksheets are basically the same as before. He stated that the worksheets will be projected onto the screen and adjustments will be made live and become the record. He will request sign ups from budget preparers as budgets are completed.

Ruth inquired about allowing more time per budget workshop. It was determined to allow at least 3 hours per budget workshop. Chairperson Baird reported that budgets can be exported and emailed out prior to each meeting, along with the associated narrative and budget questionnaire. Chris offered to train board members on the software. Ruth agreed to ask the IT Director for the best way for Council Members and board members to access Caselle Advantage for the purpose of reviewing budgets.

The board agreed to change the August 1st board meeting to Tuesday, July 31<sup>st</sup> for initial budget presentations.

#### **Future Considerations**

County Council Familiarization with Caselle Advantage: There was discussion about hosting the Caselle Advantage webinar during a County Council meeting; it was determined that instead Chairperson Baird will send out invitations for individual meetings with the County Council members, as planned.

Ruth announced that the State Auditor’s Office will provide in-person training for local government on August 1<sup>st</sup> in two sessions: 4-5pm and 7-8pm in the Council Chambers. RSVP and opportunity to submit questions is done online via a link provided by the State Auditor’s Office which was recently sent out to stakeholders.

#### **Adjourn**

The meeting adjourned at 9:48 a.m. by acclamation.

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Chris Baird  
Chairperson

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Christopher Kauffman  
Secretary

DRAFT

# GRAND COUNTY BUDGET ADVISORY BOARD REGULAR MEETING

Grand County Council Chambers  
125 East Center Street, Moab, Utah

July 25, 2018

The Grand County Budget Advisory Board met in Regular Session on the above date in the County Council Chambers. The meeting was called to order by Chairperson Chris Baird at approximately 8:34 a.m. with a quorum present. In attendance at the call to order were Board Members Chris Baird (Budget Officer), Chris Kauffman (Treasurer), Elaine Gizler (Moab Area Travel Council Executive Director), and Zach Wojcieszek (Citizen). Jaylyn Hawks (Council Member) arrived at 8:35 a.m. Absent were Evan Clapper (Council Member) and Diana Carroll (County Clerk/Auditor). Also in attendance was Ruth Dillon (County Council Administrator) to take minutes.

## A. Action Items

### A1. Approving minutes of June 18, 2018 meeting

**MOTION: Motion by Zach to approve the minutes of June 18, 2018.** No second was made as it was determined there were not enough board members present from the July 18<sup>th</sup> meeting to vote on the July 18<sup>th</sup> meeting minutes. The matter was postponed to the next meeting by Chairperson Baird.

## B. Discussion Items

### B1. Presentation and possible revision of budget(s):

#### B1a. Clerk/Auditor-

Chairperson Baird showed the Caselle Advantage worksheet on-screen for the “test run” 2019 Clerk/Auditor budget and described some of the various columns and rows with budget data from 2013 through 2018.

Throughout the meeting board members discussed the budget preparation process and analytics needed. Chris Kauffman offered to provide analytic formulas to the Chair. There was discussion as to how useful the five-year trend is. Board members seemed to appreciate having the new column on standard deviation. Chris Kauffman requested to have charts to compare data visually.

Chairperson Baird explained that Caselle Advantage offers detail for the current year only whereas Caselle Connect provides detail for prior years. Chairperson Baird offered to produce a detail ledger for each department/budget for 2017 prior to the respective budget workshop. Chairperson Baird showed on-screen a detail ledger for 2017 for Clerk/Auditor. Consistency in use of budget line items was discussed; Ruth reported that she has narratives for each line item from the Department Heads who report to her, which were submitted in one workbook to the Clerk/Auditor's office in the past and could be used as a starting place. Ruth will re-submit to the Chair.

Chairperson Baird stated that a rough estimate for an average cost of benefits countywide is 40%, but much higher for public safety due to retirement contribution requirements.

Chairperson Baird added a new analytic, “% Change” to show the difference between the 2019 Initial Request and the 2017 Full Year Actuals.

The board discussed the idea of requesting reasonable budgets versus a “dream” budget or a “bare bones” budget like last year.

The board agreed to focus on non-salary line items initially so as to get the bottomline operating costs for the county prior to completing the proposed salary for each employee within each budget.

There was discussion about retirement expenses. Chairperson Baird agreed to check with Diana as to whether

payouts are made through a liability account versus a department budget.

Chairperson Baird requested board members review budget spreadsheets ahead of each budget workshop in order to develop questions for the budget presentation versus reviewing each budget line by line during the particular budget workshop. He asked to have board member questions emailed to him, that he would then submit to the appropriate budget preparer.

The next budget workshop (Tuesday, July 31<sup>st</sup>) will include a presentation of the real 2019 Clerk/Auditor budget. Chairperson Baird agreed to reach out to see what other budgets will be available for presentation that day in hopes of having three or four presentations.

## **B2. Review of details of draft Proposed Pay Plan 2019 and/or position comparables-**

Chairperson Baird stated that the draft Proposed Pay Plan 2019 in the board packet is the most current versus the prior one sent out to board members. He explained that grades for positions was established as a result of vetting the market data from the Mike Swallow study; the average starting salary of market data dictated the starting salary for any given position. He stated that he used the updated 2018 step and grade chart (with Grade 1 Step 1 at \$14.28 per hour) to locate the grade based on starting salary. Further, the grade auto-populates off the step and grade chart. He stated that he would like preliminary approval eventually by the board to decide between what he recommends and what the supervisor requests so that the board is making the recommendation to the County Council. Market data was provided on-screen for positions.

Chairperson Baird reported that he standardized salary data for maintenance workers and administrative assistants countywide. The question was raised as to whether exemplary merit increases should be factored in. Discussion followed regarding fairness as well as expense.

Ruth raised the point that the recommended step and grade chart currently shows high school apprentices at the county's minimum wage of \$14.28 per hour which is different from what the Council intended; Chairperson Baird explained that high school apprentices at \$14.28 per hour is his recommendation to the board so that every employee has a step and grade associated with the step and grade chart.

Chairperson Baird stated that "Time in Position" (Formula Step) is actually time with county, and is calculated at 1.5% per year but does not take into account exemplary increases. The column of "Same Step" could include the exemplary merit increase. The board briefly discussed the possibility of including exemplary increases by simply transferring the employee's current step to the new grade.

Chairperson Baird reported he used Moab public safety data as comparables for the Sheriff's Office.

Chairperson Baird reported that grades for some Library positions were re-evaluated and increased (as a recommendation) based on job description requirements of a Bachelor's degree.

Prior to 11:00, Zach and Elaine had to leave for other appointments, which left three board members in attendance, and Chris Kauffman had to leave at 11:00 for an appointment leaving two board members in attendance.

Chairperson Baird reviewed proposed grade increases made to the Sheriff's Office Food Manager and Sheriff's Office Administrative Assistant positions due to job requirements associated with each position. Additionally, he stated that the Assistant Food Manager grade was increased as a recommendation due to inability to recruit.

## **Adjourn**

The meeting adjourned at 11:08 a.m. by acclamation.

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Chris Baird  
Chairperson

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Christopher Kauffman  
Secretary

DRAFT

## Grand County Budget Advisory Board

### Budget Presenter Information Request

#### Introduction:

This request for information is going to all Grand County Department Heads, Elected Officials and other managers/supervisor's who are responsible for presenting a budget. The members of the newly formed Budget Advisory Board have varying levels of knowledge about the County's budget. To facilitate education, the Board is asking for help directly from those County employees with the most detailed knowledge. This request for written information is just the first step and the Board also looks forward to meeting with each of you in person. Your written responses will also be used to help future Board members as they join and become part of a permanent Board packet. You will be asked to update but not to completely re-write these responses each year.

#### Instruction:

Please answer the following questions, write a budget synopsis and email them back to Patrick Trim, [ptrim@grandcountyutah.net](mailto:ptrim@grandcountyutah.net), by April 30<sup>th</sup>.

#### Questions:

1. Your Name and Title: Diana Carroll/Grand County Clerk/Auditor
2. Title of Main Department/Office: Clerk/Auditor
3. Title of Sub Department/Office (exe, Jail, IT): Elections
4. List revenue sources that are used by your Department/Office (exe, General Fund, Library Taxes, TRT, grants):  
General Fund
5. List revenue generated by the activities of your Department/Office (exe, Office Fees, License Fees):  
Licenses (Business, Marriage, Special Event),
6. Does your budget require approval from another body in addition to the County Council? If so please describe?
7. What would be your ideal process, including specific dates, to prepare and present your budget to the Advisory Board?  
Beginning in September and following state statute guidelines

#### Budget Synopsis:



Please write a brief (not to exceed two pages) synopsis of your budget. Try to cover the big picture and write as though you are talking to someone who has no prior knowledge. It is OK to cover some of the items already answered above. Please include the following elements in your synopsis:

- A basic overview of the statutory obligations, duties and services of your Department/Office.

Grand County's Clerk/Auditor functions as a combination of two statutory offices: **CLERK** and **AUDITOR**.

**Auditor functions include the following:**

- Audits the financial records of all other elected officials, funds, and departments of Grand County
- Enforces internal controls and budgetary restraints in order to ensure that public funds are being spent legally, efficiently, and effectively
- Prepares and issues all [financial statements](#) and reports for the county
- As designated procurement agent for the county, reviews and approves purchases made by Grand County employees
- Maintains records and collects on all financial amounts due to the county, with the exception of property tax
- Acts as clerk for the [Board of Equalization](#), handles the administrative aspects of property valuation appeals
- Processes [Tax Abatement](#) applications for various tax relief programs and exempt status properties
- Shares management duties regarding the real property tax system with the [Recorder](#), [Assessor](#), and the [Treasurer](#)
- Calculates tax rates for the county during the annual budgeting process
- Works with County Treasurer's Office to hold annual tax sale for delinquent real property taxes
- Administers all other financial and accounting functions for the county, including Accounts Payable, and a complex bi-weekly payroll for over 200 Grand County Employees

**Clerk functions include the following:**

- As the county's Chief [Elections](#) Officer, the Clerk maintains Grand County's [voter registration](#), candidates, and election processes. The Clerk also administers all elections held in Grand County pertaining to state or national offices.
- Issues [marriage licenses](#)
- Issues [business licenses](#) for the unincorporated county.
- Takes official [minutes](#) of all Grand County Council meetings.
- Keeps and maintain all official county [records and documents](#), including ordinances, resolutions, and contracts.
- Oversees risk management and liability insurance for the county

- Brief description of the employees and salaries paid in your budget.

Chief Deputy Clerk/Auditor, Deputy Clerk I – IV

\$249,288

- Overview of the most important non-salary line items in your budget.

All items equally important and essential – Caselle software and office supplies are probably most important.

- The major factors, if any, that lead to changes in your budget from year to year.

Remains relatively unchanged from year to year.

- Major one-time expenses in your 2018 budget.

Education reimbursement – laptop had to be replaced

- Major one-time expenses anticipated in the next three years.
- Any staffing needs or other ongoing expense requests anticipated in the next three years.

Ongoing replacement training for all staff, new voter equipment training.

Grand County  
Grand County  
10. GENERAL  
Expenditure  
4142. CLERK/AUDITOR Department  
Account Details  
For Period July

Account	2013 Annual Budget	2013 Full Year Actuals	2014 Annual Budget	2014 Full Year Actuals	2015 Annual Budget	2015 Full Year Actuals	2016 Annual Budget	2016 Full Year Actuals	2017 Annual Budget	2017 Full Year Actuals	2018 Annual Budget	2018 YTD Actuals	2019 Initial Request	Change vs 2017 Actual	Change vs 2018 Budget	% of total change vs 2017 Actual	% of total change vs 2018 Budget	Std. Deviation Actuals	Within Std. Dev ?
10-4142-110-000. SALARIES	200,117	200,410	230,250	230,249	241,790	231,136	271,830	260,795	239,297	249,065	249,288	132,622	262,888	13,823	13,600	61.77%	100.00%	20,469	Y
10-4142-110-001. OVERTIME	2,500	1,354	3,000	2,661	2,000	1,765	4,000	1,586	2,000	28	0	0	0	-28	0	-0.13%	0.00%	850	Y
10-4142-130-000. EMPLOYEE BENEFITS	115,623	116,042	139,500	142,854	157,662	146,170	155,795	155,565	155,906	163,021	171,606	77,561	171,606	8,585	0	38.36%	0.00%	16,003	Y
Compensation Sub Total	<b>318,240</b>	<b>317,806</b>	<b>372,750</b>	<b>375,764</b>	<b>401,452</b>	<b>379,071</b>	<b>431,625</b>	<b>417,946</b>	<b>397,203</b>	<b>412,114</b>	<b>420,894</b>	<b>210,183</b>	<b>434,494</b>	<b>22,380</b>	<b>13,600</b>			<b>37,323</b>	Y
10-4142-210-000. SUBSCRIPTIONS & MEMBERSHIPS	400	277	400	277	400	277	400	157	250	107	250	107	250	143	0	4.93%	0.00%	73	N
10-4142-220-000. PUBLIC NOTICES	400	24	200	64	200	53	400	180	200	0	300	0	300	300	0	10.34%	0.00%	62	N
10-4142-230-000. TRAVEL EXPENSES	1,500	714	1,000	491	1,000	821	2,000	799	1,000	324	2,000	189	1,500	1,176	-500	40.55%	-9.09%	192	N
10-4142-240-000. OFFICE EXPENSE & SUPPLIES	7,000	4,853	7,000	6,952	7,000	6,775	8,000	5,255	8,000	8,175	7,000	3,486	8,000	-175	1,000	-6.04%	18.18%	1,209	Y
10-4142-250-000. EQUIPMENT MAINTENANCE	14,500	15,526	15,500	17,551	15,500	17,767	18,000	16,889	22,000	23,430	22,000	18,333	22,000	-1,430	0	-49.31%	0.00%	2,714	Y
10-4142-290-000. FUEL	200	120	300	178	200	114	50	16	0	0	200	0	200	200	0	6.90%	0.00%	67	N
10-4142-310-000. PROFESSIONAL & TECHNICAL SERVI	0	0	500	0	500	0	300	13,000	600	329	500	150	500	171	0	5.91%	0.00%	5,169	Y
10-4142-320-000. HR EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%	0	Y
10-4142-360-000. CELL PHONE ALLOWANCE	1,375	1,310	1,625	1,560	1,625	1,560	1,625	1,560	1,560	1,625	1,560	870	1,560	-65	0	-2.24%	0.00%	109	Y
10-4142-400-000. SPECIAL DEPT. SUPPLIES	5,000	5,063	3,000	2,038	3,000	2,434	3,000	2,252	2,800	1,645	2,500	1,539	2,500	855	0	29.46%	0.00%	1,217	Y
10-4142-720-000. STORAGE SHELVES GRANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%	0	Y
10-4142-730-000. CAPITAL IMPROVEMENTS-SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%	0	Y
10-4142-740-000. CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%	0	Y
10-4142-800-000. INVENTORY	1,500	900	1,200	2,147	1,000	1,796	3,500	3,747	5,000	2,982	2,000	3,934	4,000	1,018	2,000	35.10%	36.36%	979	N
10-4142-840-000. ASSESSING & COLLECTING EXP.	4,000	3,646	4,000	3,692	4,200	5,300	3,320	4,047	9,000	8,972	9,000	4,673	9,000	28	0	0.98%	0.00%	2,012	Y
10-4142-860-000. SCHOOLING	1,000	695	500	325	1,500	1,112	2,000	878	6,500	6,321	4,000	5,250	7,000	679	3,000	23.42%	54.55%	2,242	Y
Non-Compenstion Sub Total	<b>36,875</b>	<b>33,128</b>	<b>35,225</b>	<b>35,276</b>	<b>36,125</b>	<b>38,008</b>	<b>42,595</b>	<b>48,780</b>	<b>56,910</b>	<b>53,910</b>	<b>51,310</b>	<b>38,532</b>	<b>56,810</b>	<b>2,900</b>	<b>5,500</b>			<b>16,045</b>	Y
<b>Grand Totals</b>	<b>355,115</b>	<b>350,934</b>	<b>407,975</b>	<b>411,040</b>	<b>437,577</b>	<b>417,079</b>	<b>474,220</b>	<b>466,726</b>	<b>454,113</b>	<b>466,024</b>	<b>472,204</b>	<b>248,715</b>	<b>491,304</b>	<b>25,280</b>	<b>19,100</b>			<b>53,368</b>	Y

## Weed Department

### Questions:

1. Your Name and Title: Tim Higgs, County Noxious Weed Control Supervisor
2. Title of Main Department/Office: Grand County Noxious Weed Department; 100 East Sand Flats Road
3. Title of Sub Department/Office (exe, Jail, IT): None
4. List revenue sources that are used by your Department/Office (exe, General Fund, Library Taxes, TRT, grants): General Fund, Grants: Invasive Species Mitigation; Utah Weed Supervisor's Association grants; Watershed Restoration Initiative; Utah Forestry, Fire & State Lands grants; BLM funding; UDOT funding and any other grants we can apply for and receive.
5. List revenue generated by the activities of your Department/Office (exe, Office Fees, License Fees): The BLM funding and UDOT funding. If we spray on private land that is not covered by a grant we charge them.
6. Does your budget require approval from another body in addition to the County Council? If so please describe? I have an advisory board that I run my budget request by and ask for their input.
7. What would be your ideal process, including specific dates, to prepare and present your budget to the Advisory Board? I present my budget to my board the first Monday in September and if it is a holiday then the 2<sup>nd</sup> Monday. For me I could present any time after that. If we will be asking for anything out side of what we do each year I could meet in August to discuss this with the board. That way if we need to get bids we can have it for you in September.

The Utah Noxious Weed Act (Utah Code Annotated: Title 4 Chapter 7 and Utah Noxious Weed Act (R68-9) and Compliance Procedures (68-19). These says that the county is to have a noxious weed control program in each county. They are responsible for all of the land in the county and to notify agencies and land owners of any noxious weed on their land. We are to make sure that the weeds are controlled as directed by the State Law. The minimum a person needs to do is stop the plant from going to seed and stop the spread. The state has broken the noxious weed list in to four (4) parts. 1A, 1B, 2, 3, and 4. The first to be of a high priority because they are either not in the state or in low numbers in the state. With these we are to try to eradicate any and all plants when they are located. Class 2 is to control and if possible to eradicate. Class 3 if to contain and eradicate and small isolated infestations. Class 4 is that they cannot be sold in Utah or plant. We may work with land owners or agencies with these if requested and the county is paid to for doing so. We survey the county and notify the agencies or land owner of any noxious weed on their land and tell them what the state law requires of them for that particular

species. We also spray county owned land and county right of ways. We apply for grants to help land owners and agencies control the noxious weeds in the county. We work with agencies in Colorado to stop the flow of noxious weeds coming in to our county and we work on what are in Grand County so it does not go into Colorado or other counties.

From the General fund only myself and the lead technician are paid by that. The lead weed technician is a grade 9 step 2, I am a grade 17 step 7. The weed tech has worked since 2016 and I started in 1990. All other employees are funded by grants.

Special department supplies is where we buy our herbicides and protective equipment and back pack sprayers without this we cannot do our jobs in about 85 to 90% of the time. Cell phone allowance allows us to use our phones for mapping out noxious weeds and this is required by all grants. It also helps us keep in touch with each other. Equipment maintenance keeps us going because of the wear and tear the equipment we have we travel in some very rough county to do our jobs. This also includes the small tools because shovels break. Subscriptions and membership allows us to go to trainings and learn from others in Utah and across the county. This includes the travel to get there. The public education like the weed calendars have seem to have individuals asking for it from me or at the clerk's office which is where we place some to be handed out.

In our budget any major changes occur because of the age of equipment like truck and computers or if we need a carport to help protect more of our equipment for the sunrays and freezing and thawing effective during the winter with things that need to be left outside year round.

In our 2018 budget we don't have any one time expense.

In the next 3 years we need a carport to protect our equipment. We had it approved a few years ago but the city would not sign off and about 3 years after they did but it had not been in the budget that year. We will be asking for another pickup truck to replace one that we picked up from the sheriff's office a few years ago. We will be asking for a ¾ ton truck so we may place our other spraying in it. We will be asking for a laptop computer so if we are out of town we may still do our work. It will also be used for the full time grant person. We will be asking for us to buy a sprayer for the UTV so we may give the BLM back theirs that we are currently using.

Depending on how much funding we get from grants I think that will cover any employees we may use. We may be asking for funding to have these grant employees to go to training to help them learn more. We may ask for a new printer. The one I currently use is about 8 years old. I will be asking for more funding on the cell phone so our weed tech may have data on his phone for mapping the noxious weeds. We will be asking for a carport. We will also be asking in 2 years for a new truck.

Grand County  
Grand County  
10. GENERAL  
Expenditure  
4252. WEED CONTROL Department  
Account Details  
For Period July

Account	2013 Annual Budget	2013 Full Year Actuals	2014 Annual Budget	2014 Full Year Actuals	2015 Annual Budget	2015 Full Year Actuals	2016 Annual Budget	2016 Full Year Actuals	2017 Annual Budget	2017 Full Year Actuals	2018 Annual Budget	2018 YTD Actuals	2019 Initial Request	Change vs 2017 Actual	Change vs 2018 Budget	% of total change vs 2017 Actual	% of total change vs 2018 Budget	Std. Deviation Actuals	Within Std. Dev ?
10-4252-110-000. SALARIES	47,070	52,661	50,500	50,220	82,449	81,077	82,449	96,013	88,221	96,983	89,502	46,049		-96,983	-89,502	58.19%	60.46%	20,367	Y
10-4252-110-001. OVERTIME	0	0	0	0	0	331	0	15	0	102	0	0	0	-102	0	0.06%	0.00%	126	Y
10-4252-130-000. EMPLOYEE BENEFITS	27,785	26,722	28,200	28,852	48,670	48,915	48,670	52,400	54,860	69,571	58,543	34,331		-69,571	-58,543	41.75%	39.54%	15,926	Y
Compensation Sub Total	<b>74,855</b>	<b>79,383</b>	<b>78,700</b>	<b>79,072</b>	<b>131,119</b>	<b>130,322</b>	<b>131,119</b>	<b>148,427</b>	<b>143,081</b>	<b>166,655</b>	<b>148,045</b>	<b>80,380</b>	<b>0</b>	<b>-166,655</b>	<b>-148,045</b>			<b>36,419</b>	<b>Y</b>
10-4252-210-000. SUBSCRIPTIONS & MEMBERSHIPS	700	235	700	490	750	420	900	915	1,025	1,065	1,200	385	1,300	235	100	1.49%	1.82%	313	Y
10-4252-220-000. PUBLIC NOTICE	700	122	500	274	500	180	450	0	345	345	500	173	500	155	0	0.98%	0.00%	120	N
10-4252-230-000. TRAVEL	2,000	789	2,000	1,996	2,500	2,932	2,800	766	2,300	1,978	3,500	653	3,600	1,622	100	10.30%	1.82%	823	N
10-4252-240-000. OFFICE EXPENSE	400	155	400	280	450	334	450	263	450	381	450	81	450	69	0	0.44%	0.00%	76	Y
10-4252-250-000. EQUIPMENT MAINTENANCE	3,700	3,765	8,000	7,660	7,000	5,154	7,000	3,545	5,500	7,879	6,000	3,456	8,000	121	2,000	0.77%	36.36%	1,856	Y
10-4252-270-000. UTILITIES	2,400	2,263	2,800	2,585	2,800	2,590	2,800	2,307	2,800	2,117	3,000	1,175	3,000	883	0	5.60%	0.00%	186	N
10-4252-290-000. FUEL	4,000	2,914	2,500	2,625	4,000	853	4,500	290	1,500	1,580	2,000	436	2,000	420	0	2.67%	0.00%	1,004	Y
10-4252-310-000. PROFESSIONAL & TECHNICAL SERVI	0	0	0	0	500	474	1,560	200	0	46	0	0	0	-46	0	-0.29%	0.00%	181	Y
10-4252-360-000. CELL PHONE ALLOWANCE	480	480	480	480	1,440	1,620	1,440	1,560	1,560	1,625	1,560	760	1,560	-65	0	-0.41%	0.00%	550	Y
10-4252-400-000. SPECIAL DEPARTMENT SUPPLIES	7,000	4,914	5,500	5,086	8,500	6,068	8,500	6,396	8,000	5,759	9,000	2,868	8,000	2,241	-1,000	14.23%	-18.18%	566	N
10-4252-610-000. MISCELLANEOUS SUPPLIES	100	90	150	142	300	11	300	40	250	126	250	42	300	174	50	1.11%	0.91%	50	N
10-4252-620-000. Photo Expense	50	10	50	0	50	0	50	15	25	0	25	0	25	25	0	0.16%	0.00%	6	N
10-4252-730-000. SMALL TOOLS	50	0	50	49	180	82	100	88	309	317	250	0	250	-67	0	-0.42%	0.00%	109	Y
10-4252-740-000. CAPITAL EQUIPMENT	0	0	0	0	0	0	0	0	0	0	6,000	0	9,000	9,000	3,000	57.14%	54.55%	0	N
10-4252-800-000. INVENTORY	0	0	1,500	1,245	6,400	648	1,500	50	250	58	0	0	1,000	942	1,000	5.98%	18.18%	485	N
10-4252-860-000. PUBLIC EDUCATION EXPENSE	1,000	775	600	500	1,000	925	1,000	500	960	960	750	225	1,000	40	250	0.25%	4.55%	199	Y
Non-Compensation Sub Total	<b>22,580</b>	<b>16,512</b>	<b>25,230</b>	<b>23,412</b>	<b>36,370</b>	<b>22,290</b>	<b>33,350</b>	<b>16,936</b>	<b>25,274</b>	<b>24,235</b>	<b>34,485</b>	<b>10,254</b>	<b>39,985</b>	<b>15,750</b>	<b>5,500</b>			<b>6,524</b>	<b>N</b>
<b>Grand Totals</b>	<b>97,435</b>	<b>95,895</b>	<b>103,930</b>	<b>102,483</b>	<b>167,489</b>	<b>152,612</b>	<b>164,469</b>	<b>165,364</b>	<b>168,355</b>	<b>190,891</b>	<b>182,530</b>	<b>90,634</b>	<b>39,985</b>	<b>-150,906</b>	<b>-142,545</b>			<b>42,943</b>	<b>Y</b>

## Grand County Budget Advisory Board

### Budget Presenter Information Request

#### Introduction:

This request for information is going to all Grand County Department Heads, Elected Officials and other managers/supervisor's who are responsible for presenting a budget. The members of the newly formed Budget Advisory Board have varying levels of knowledge about the County's budget. To facilitate education, the Board is asking for help directly from those County employees with the most detailed knowledge. This request for written information is just the first step and the Board also looks forward to meeting with each of you in person. Your written responses will also be used to help future Board members as they join and become part of a permanent Board packet. You will be asked to update but not to completely re-write these responses each year.

#### Instruction:

Please answer the following questions, write a budget synopsis and email them back to Patrick Trim, [ptrim@grandcountyutah.net](mailto:ptrim@grandcountyutah.net), by April 30<sup>th</sup>.

#### Questions:

1. Your Name and Title:  
Ruth Dillon, Council Administrator
2. Title of Main Department/Office:  
Council Office: County Administrator
3. Title of Sub Department/Office (exe, Jail, IT):  
County Council  
IT (Matt is a non-supervisory employee who creates and manages the IT budget.)
4. List revenue sources that are used by your Department/Office (exe, General Fund, Library Taxes, TRT, grants):  
General Fund
5. List revenue generated by the activities of your Department/Office (exe, Office Fees, License Fees): Office fees (copies for citizens)--minimal
6. Does your budget require approval from another body in addition to the County Council? If so please describe? No
7. What would be your ideal process, including specific dates, to prepare and present your budget to the Advisory Board? Read a set of budget guidelines which would include a definition for standard line items. Have a meeting with the Budget Officer to review my draft budgets. Sign up

for a date/time to present my budgets. Present main changes in my budgets. If later the Budget Advisory Board determines there are needed changes, I would be contacted for discussion about those needed changes.

### **Budget Synopsis:**

Please write a brief (not to exceed two pages) synopsis of your budget. Try to cover the big picture and write as though you are talking to someone who has no prior knowledge. It is OK to cover some of the items already answered above. Please include the following elements in your synopsis:

- A basic overview of the statutory obligations, duties and services of your Department/Office. County government exists for the health, safety, and welfare of its inhabitants (and guests). Thus, “health, safety and welfare” is the primary concern of Elected Officials, including the County Council. According to the current plan of government for Grand County, “the council uses its power by maintaining and fully utilizing an adequate, competent professional county staff to perform, administer, and have day-to-day oversight over the county’s operations and functions, pursuant to general policies and directives promulgated by the council.”
- Brief description of the employees and salaries paid in your budget.  
County Council – approximately \$880/mo. X 7 elected Council Members - “...a citizen body whose members serve on a part-time basis primarily in a legislative, policy-making role, and membership on the council is not intended to be a full-time position involving extensive day-to-day administrative oversight of county operations and functions.” The Chair is not paid more than any other Council Member but this could be considered, given the extra responsibilities of the Chair.

Council Administrator – Ruth Dillon - \$40.53/hr. “Under the direction of the County Council, serves as the supervisor of Department Heads of the non-elected county departments and serves as the chief administrator for the Council. Performs administrative duties related to the management responsibilities of the County Council including planning, coordinating, supervision, hiring, and firing.”

Council Office Coordinator – Bryony Hill - \$20.45/hr. Drafts, creates and completes the Council Meeting packets (including follow-up after meetings to ensure all documents obtain necessary signatures). Manages the Board appointment process, updates and maintains Council-related sections of the county website (and assists other departments on updating their sections of the County website). Coordinates annual events such as 4<sup>th</sup> of July Fireworks Show, Open and Public Meetings Act Training, and CIB Interagency Workshop. Assists Council Administrator with research and important documents and deadlines.

Council Office Assistant (half-time) - Holly Wilson - \$14.39/hr. Assists with the day-to-day activities of the Council Office. Does all scheduling for Council Administrator’s quarterly and annual meetings with 15 direct reports; schedules travel for County Council Members and



Administrator; provides research; orders office supplies; assists with special meetings and special projects.

- Overview of the most important non-salary line items in your budget.  
Council Administrator budget - Other than Benefits, the most important line items to the Council Office are Public Notices, Equipment Maintenance, and Schooling.

*Public Notices*- The Council Office is very process oriented and careful to follow all requirements of noticing the public (notice of RFPs/RFBs/RFQs, public hearings, setting up a new district, ordinances passed, etc.).

*Equipment Maintenance*- This covers the printer and since we print a lot, it is important that we have local service on this. So far they have been great and response time has been less than 30 minutes (which has proven critical on packet Fridays). We have dropped the number of printed packets from 15 (several years ago) down to 5 several years ago when we made electronic packets and Council iPads available.

*Schooling*- This mainly covers executive coaching of the Administrator and an annual UAC conference for continued learning.

County Council budget- Travel costs for each council member (including annual UAC conference registrations and associated travel).

- The major factors, if any, that lead to changes in your budget from year to year.  
Council changes in philosophy.

Council Administrator budget - Computer/Council Chambers inventory (computers, laptops, audio/visual aids for the Council Chambers)

- Major one-time expenses in your 2018 budget.  
Council Administrator budget - Holly's computer, Bryony's laptop, and enhanced microphones for the Chambers/hallway

County Council budget- No major changes.

- Major one-time expenses anticipated in the next three years.  
This will depend on the change of form of government. There could be office set up expenses (office space, furniture and equipment) times the number of full-time Commissioners, for example.

- Any staffing needs or other ongoing expense requests anticipated in the next three years. This will depend on the change of form of government. For example, if the form were to change to the default of a three-person Commission, the County may choose to pay full-time salaries and benefits to the Commissioners. They may choose to keep an Administrator (and associated costs) temporarily, permanently or not at all. With a five-person Commission, the costs could rise even higher, depending on whether the Commissioners were part time or full time with benefits and depending on decisions regarding the Administrator's position.

If the form were to change to the Council-Manager form (or the Executive-Council form), the Council Administrator will become a County Manager or County Executive with greater executive powers than the Administrator currently has. Greater decision-making powers will require more work on top of all the administrative duties, and thus will require more able support staff in the Council Office, such as an Assistant County Manager/Assistant County Executive (much like an Assistant City Manager), and the part-time position would likely need to be a full-time position with higher pay.

**Grand County  
Caselle Advantage Budget Entry For 4111. COUNTY COUNCIL Department For July**

	2016 Full Year Actuals	2017 Full Year Actuals	2018 YTD Actuals	2018 Annual Budget	2018 Current Year Annual Projection	2018 Current Year Annual Projection Percentage	2019 Initial Budget Request	2019 Initial Budget Request Comments
Grand Total	81,841	104,667	55,424	107,042	0	0.00%	32,952	
10-4111-110-000. SALARIES	61,760	81,194	39,979	79,950	0	0.00%	0	
10-4111-130-000. EMPLOYEE BENEFITS	5,211	6,917	3,233	6,410	0	0.00%	0	
10-4111-210-000. SUBSCRIPTIONS & MEM	1,279	1,022	572	1,022	0	0.00%	1,022	
10-4111-220-000. PUBLIC NOTICES	0	0	0	0	0	0.00%	270	form of govt study committee hearings
10-4111-230-001. EVAN CLAPPER	417	4	0	750	0	0.00%	0	??
10-4111-230-002. JALYNN HAWKS	2,265	2,141	0	1,500	0	0.00%	0	??
10-4111-230-003. PATRICK TRIM	0	0	0	500	0	0.00%	500	
10-4111-230-004. GREG HALLIDAY	2,623	250	0	300	0	0.00%	300	
10-4111-230-005. CURTIS WELLS	1,407	4,249	8,488	3,600	0	0.00%	6,000	
10-4111-230-006. RORY PAXMAN	426	0	0	900	0	0.00%	900	
10-4111-230-007. MARY MCGANN	1,222	1,873	340	2,500	0	0.00%	4,000	
10-4111-240-000. OFFICE SUPPLIES & EXP	30	86	0	100	0	0.00%	200	incl form of govt study committee supplies
10-4111-310-000. PROFESSIONAL SERVIC	0	0	0	0	0	0.00%	10,000	form of govt study committee consultant/legal
10-4111-360-000. CELL PHONE ALLOWANC	4,170	5,720	2,190	7,560	0	0.00%	7,560	
10-4111-400-000. SPECIAL DEPT. SUPPLIE	1,031	1,210	622	950	0	0.00%	1,200	incl form of govt study committee food orders
10-4111-800-000. INVENTORY	0	0	0	1,000	0	0.00%	1,000	Council Chambers audio upgrade

**Grand County  
Caselle Advantage Budget Entry For 4112. COUNTY ADMINISTRATOR Department For July**

	2016 Full Year Actuals	2017 Full Year Actuals	2018 YTD Actuals	2018 Annual Budget	2018 Current Year Annual Projection	2018 Current Year Annual Projection Percentage	2019 Initial Budget Request	2019 Initial Budget Request Comments
Grand Total	196,531	217,600	107,569	204,377	0	0.00%	164,321	
10-4112-110-000. SALARIES	131,670	139,400	69,928	138,122	0	0.00%	151,800	
10-4112-110-001. OVERTIME	0	0	0	150	0	0.00%	569	form of govt study committee assistance
10-4112-130-000. EMPLOYEE BENEFITS	53,233	61,725	29,592	52,808	0	0.00%	0	
10-4112-210-000. SUBSCRIPTIONS & MEME	0	64	450	32	0	0.00%	32	
10-4112-220-000. PUBLIC NOTICES	859	2,670	1,657	1,350	0	0.00%	1,250	
10-4112-230-000. TRAVEL	457	301	485	1,220	0	0.00%	860	
10-4112-240-000. OFFICE SUPPLIES & EXP	3,290	2,921	840	2,870	0	0.00%	2,800	
10-4112-250-000. EQUIPMENT MAINTENAN	649	1,730	728	1,800	0	0.00%	2,100	incl form of govt study committee copies
10-4112-290-000. FUEL	15	48	47	70	0	0.00%	70	
10-4112-360-000. CELL PHONE ALLOWANC	2,060	1,885	1,020	2,040	0	0.00%	2,040	
10-4112-400-000. SPECIAL DEPT. SUPPLIE:	613	521	25	200	0	0.00%	200	
10-4112-800-000. INVENTORY	1,477	3,480	601	1,115	0	0.00%	0	
10-4112-860-000. SCHOOLING EXPENSE	2,209	2,856	2,199	2,600	0	0.00%	2,600	

Grand County  
 Grand County  
 10. GENERAL  
 Revenue  
 3100. TAXES Department  
 Account Details  
 For Period July

Account	2013 Annual Budget	2013 Full Year Actuals	2014 Annual Budget	2014 Full Year Actuals	2015 Annual Budget	2015 Full Year Actuals	2016 Annual Budget	2016 Full Year Actuals	2017 Annual Budget	2017 Full Year Actuals	2018 Annual Budget	2018 YTD Actuals	2019 Initial Request	Average Actual	Trend Actual	Change vs 2017 Actual	Change vs 2018 Budget	% of total change vs 2017 Actual	% of total change vs 2018 Budget	Std. Deviation Actuals	Within Std. Dev ?
10-3110-000-000. GENERAL PROPERTY TAXES	-2,308,904	-2,381,883	-2,456,466	-2,537,567	-2,603,260	-2,652,752	-2,603,260	-2,635,405	-2,600,000	-2,653,519	-2,600,000	0	-2,754,464	-2,572,225	-2,828,669	-100,945	-154,464	36.63%	40.39%	104,419	Y
10-3113-000-000. FEE IN LIEU TAXES	-220,000	-136,165	-220,000	-151,782	-220,000	-194,824	-220,000	-199,120	-220,000	-233,011	-220,000	-17,806	-245,000	-182,980	-279,393	-11,989	-25,000	4.35%	6.54%	34,839	Y
10-3120-000-000. REDEMPTION PRIOR YEARS	-150,000	-96,362	-150,000	-49,563	-150,000	-163,077	-150,000	-116,420	-150,000	-102,539	-150,000	-12,404	-140,000	-105,592	-137,276	-37,461	10,000	13.59%	-2.61%	36,484	Y
10-3130-000-000. SALES AND USE TAX	-745,000	-851,499	-1,001,601	-1,013,069	-1,071,713	-847,529	-878,000	-871,034	-896,000	-918,467	-900,000	-270,273	-970,000	-900,320	-985,416	-51,533	-70,000	18.70%	18.30%	61,757	Y
10-3140-000-000. COUNTY 1/4% SALES TAX	-538,000	-605,196	-662,620	-679,640	-662,000	-661,367	-662,000	-692,679	-730,000	-754,071	-750,000	-201,570	-803,000	-678,591	-802,906	-48,929	-53,000	17.76%	13.86%	48,126	Y
10-3151-000-000. AVIATION FUEL TAX	-5,000	-5,481	-5,000	-4,455	-5,000	-6,056	-7,000	-11,763	-7,000	-8,485	-7,000	-2,518	-7,000	-7,248	-12,574	1,485	0	-0.54%	0.00%	2,618	Y
10-3162-000-000. ASSESSING & COLL-STATE LEVY	-205,275	-231,006	-17,682	-12,856	-17,600	-16,205	-25,000	-15,885	-25,000	-41,541	-25,000	0	-20,000	-63,499	86,862	21,541	5,000	-7.82%	-1.31%	84,391	Y
10-3163-000-000. ASSESSING & COLL - COUNTY LEVY	-401,455	-452,456	-629,758	-675,054	-659,145	-710,575	-720,000	-743,581	-720,000	-762,987	-720,000	-7,692	-810,000	-668,931	-826,931	-47,013	-90,000	17.06%	23.53%	112,296	Y
10-3190-000-000. TAX PENALTIES & INTEREST	-30,000	-52,661	-5,000	-59,470	-60,000	-90,659	-35,000	-45,119	-40,000	-44,289	-40,000	-3,879	-45,000	-58,440	-46,001	-711	-5,000	0.26%	1.31%	17,031	Y
<b>Grand Total</b>	<b>-4,603,634</b>	<b>-4,812,709</b>	<b>-5,148,127</b>	<b>-5,183,455</b>	<b>-5,448,718</b>	<b>-5,343,045</b>	<b>-5,300,260</b>	<b>-5,331,005</b>	<b>-5,388,000</b>	<b>-5,518,908</b>	<b>-5,412,000</b>	<b>-516,142</b>	<b>-5,794,464</b>	<b>-5,237,824</b>	<b>-5,832,306</b>	<b>-275,556</b>	<b>-382,464</b>	<b>1</b>	<b>1</b>		

Trend Array

	1	2	3	4	5
	-2,381,883	-2,537,567	-2,652,752	-2,635,405	-2,653,519
	-136,165	-151,782	-194,824	-199,120	-233,011
	-96,362	-49,563	-163,077	-116,420	-102,539
	-851,499	-1,013,069	-847,529	-871,034	-918,467
	-605,196	-679,640	-661,367	-692,679	-754,071
	-5,481	-4,455	-6,056	-11,763	-8,485
	-231,006	-12,856	-16,205	-15,885	-41,541
	-452,456	-675,054	-710,575	-743,581	-762,987
	-52,661	-59,470	-90,659	-45,119	-44,289
	<b>-4,812,709</b>	<b>-5,183,455</b>	<b>-5,343,045</b>	<b>-5,331,005</b>	<b>-5,518,908</b>

**Grand County**  
**Caselle Advantage Budget Entry For 3200. LICENSES & PERMITS Department For July**

	<b>2016 Full Year Actuals</b>	<b>2017 Full Year Actuals</b>	<b>2018 YTD Actuals</b>	<b>2018 Annual Budget</b>	<b>2018 Current Year Annual Projection</b>	<b>2018 Current Year Annual Projection Percentage</b>	<b>2019 Initial Budget Request</b>	<b>2019 Initial Budget Request Comments</b>
Grand Total	-365,967	-347,004	-244,632	-355,500	-131,500	36.99%	-371,500	
10-3210-000-000. BUSINESS LICENSE	-50,082	-63,485	-70,200	-64,000	-80,000	125.00%	-70,000	Compliance Calls and Letters
10-3220-000-000. PLANNING & Z.FEES	-49,741	-32,659	-31,085	-40,000	-50,000	125.00%	-50,000	STR Fees
10-3221-000-000. BUILDING PERMITS	-264,964	-249,380	-142,687	-250,000	0	0.00%	-250,000	Per Jeff Whitney
10-3222-000-000. MARRIAGE LICENSES	-1,180	-1,480	-660	-1,500	-1,500	100.00%	-1,500	

Grand County  
Grand County  
10. GENERAL  
Revenue  
3300. INTERGOVERNMENTAL Department  
Account Details  
For Period July

Account	2013 Annual Budget	2013 Full Year Actuals	2014 Annual Budget	2014 Full Year Actuals	2015 Annual Budget	2015 Full Year Actuals	2016 Annual Budget	2016 Full Year Actuals	2017 Annual Budget	2017 Full Year Actuals	2018 Annual Budget	2018 YTD Actuals	2019 Initial Request	Average Actual	Trend Actual	Change vs 2017 Actual	Change vs 2018 Budget	% of total change vs 2017 Actual	% of total change vs 2018 Budget	Std. Deviation Actuals	Within Std. Dev ?
10-3325-000-000. 25% SITLA MINERAL SHARING	-60,000	-11,243	-25,000	-12,781	-130,000	-120,957	-20,000	-3,487	-20,000	-19,949	-20,000	0	-20,000	-33,683	-36,931	-51	0	0.00%	0.00%	43,949	Y
10-3330-000-000. FEDERAL PAYMENT IN LIEU	-1,115,018	-1,115,018	-1,194,576	-1,194,576	-1,147,451	-1,147,451	-1,168,164	-1,168,164	-1,215,417	-1,215,417	-1,215,417	0	-1,287,038	-1,168,125	-1,237,880	-71,621	-71,621	-2.58%	-2.72%	35,168	Y
10-3335-000-000. DIVISION OF WILDLIFE-PILT	-4,358	-4,358	-4,358	-4,358	-4,358	0	-4,358	-4,358	-4,358	-4,358	-4,358	-4,358	-4,358	-4,487	-3,487	0	0	0.00%	0.00%	1,743	Y
10-3336-000-000. STATE SEARCH & RESCUE REIMBURS	-19,040	-19,040	-19,040	-12,962	-20,000	-20,268	-25,000	-22,501	-25,000	-18,017	-25,000	0	-20,000	-18,558	-21,556	-1,983	5,000	-0.07%	0.19%	3,172	Y
10-3341-000-000. STATE GRANT - COUNCIL ON AGING	-25,000	-23,956	-25,000	-22,584	-25,000	-20,904	-25,000	-20,953	-25,000	-27,440	-25,000	0	-25,000	-23,167	-25,302	2,440	0	0.09%	0.00%	2,418	N
10-3342-000-000. SANDFLATS-SEARCH & RESCUE	-10,000	-10,000	-10,000	-10,000	-10,000	-10,000	-10,000	-10,000	-10,000	-10,000	-10,000	0	-10,000	-10,000	-10,000	0	0	0.00%	0.00%	0	Y
10-3343-000-000. STATE GRANT-HAZMAT	-40,000	-22,738	-40,000	-29,974	-40,000	-35,000	-40,000	-24,750	-40,000	-39,200	-40,000	0		-30,332	-41,412	39,200	40,000	1.41%	1.52%	6,154	N
10-3345-000-000. SEUALG SHIP GRANT	0	0	0	0	0	-4,000	0	0	-2,000	-2,000	-2,000	-2,000	-2,000	-1,200	-2,800	0	0	0.00%	0.00%	1,600	Y
10-3347-000-000. UMTA SUPPORT STAFF	0	-15,995	0	-3,999	-7,995	-7,995	-7,995	0	-7,995	0	-7,995	0	-7,995	-5,598	8,797	-7,995	0	-0.29%	0.00%	5,985	Y
10-3358-000-000. STATE LIQUOR ALLOTMENT	-20,386	-24,779	-18,345	-17,782	-18,345	-19,534	-24,493	-1,012	-28,000	-21,279	-28,000	0	-21,000	-16,877	-7,369	279	7,000	0.01%	0.27%	8,263	Y
10-3359-000-000. DEPARTMENT OF MOTOR VEHICLE SE	-37,000	-40,785	-35,000	-38,898	-35,000	-43,466	-35,000	-42,313	-43,000	-43,365	-42,000	-16,614	-42,000	-41,765	-45,195	1,365	0	0.05%	0.00%	1,728	Y
10-3370-001-000. AIRPORT/REST TAX CONTRIBUTION	-100,000	-100,000	0	0	-100,000	-100,000	0	0	0	0	0	0		-40,000	40,000	0	0	0.00%	0.00%	48,990	Y
10-3370-002-000. OSTA-RESTAURANT TAX	-96,000	-96,000	-96,000	-96,000	-96,000	-96,000	-169,000	-169,000	-169,000	-169,000	-169,000	0		-125,200	-212,800	169,000	169,000	6.09%	6.42%	35,763	N
10-3370-003-000. MUSEUM-TC	-69,200	-69,200	-69,200	-69,200	-74,850	-74,850	-76,050	-76,050	-76,050	-76,050	-78,000	0	-78,000	-73,070	-81,290	-1,950	0	-0.07%	0.00%	3,190	Y
10-3371-000-000. OSTA-SSREC.DIST CONTRIBUTION	-70,000	-65,028	-70,000	-80,892	-120,000	-92,101	-75,000	-156,958	-75,000	-70,240	-75,000	-17,169	-75,000	-93,044	-127,640	-4,760	0	-0.17%	0.00%	33,282	Y
10-3372-000-000. CITY OF MOAB-BLDG. INSPECTOR	-117,216	-55,447	-121,193	-121,230	-135,550	-187,136	-125,000	-62,500	-187,500	-239,347	-125,000	0		-133,132	-256,760	239,347	125,000	8.62%	4.75%	71,223	N
10-3373-000-000. CITY OF MOAB DISPATCH SERVICES	-65,000	-64,792	-65,000	-68,113	-65,000	-68,352	-65,000	-40,358	-105,358	-121,972	-65,000	0	-65,000	-72,717	-107,360	56,972	0	2.05%	0.00%	26,744	N
10-3374-000-000. SEARCH & RESCUE - TRT	-94,000	-94,000	-94,000	-94,000	-94,000	-94,000	-192,000	-192,000	-229,000	-229,000	-311,500	0		-140,600	-287,800	229,000	311,500	8.25%	11.84%	58,260	N
10-3375-000-000. LAW ENFORCEMENT - TC	-844,235	-844,235	-858,710	-858,710	-1,145,147	-1,050,000	-1,253,728	-1,253,728	-1,961,630	-1,961,630	-2,053,500	0		-1,193,661	-2,245,584	1,961,630	2,053,500	70.65%	78.04%	411,901	N
10-3376-000-000. DRUG COURT TRANSFER	0	0	0	0	0	0	0	0	-59,256	0	0	0		-11,851	-59,256	59,256	0	2.13%	0.00%	23,702	N
10-3380-000-000. EXPENSE REIMBURSEMENT	-15,000	-29,215	-15,000	-26,715	-15,000	-16,946	-15,000	-21,346	-160,000	-129,267	-15,000	-191,236	-23,000	-44,698	-122,592	106,267	-8,000	3.83%	-0.30%	42,498	N
<b>Grand Total</b>	<b>-2,801,453</b>	<b>-2,705,829</b>	<b>-2,760,422</b>	<b>-2,762,772</b>	<b>-3,283,696</b>	<b>-3,208,963</b>	<b>-3,330,788</b>	<b>-3,269,478</b>	<b>-4,384,308</b>	<b>-4,456,787</b>	<b>-4,311,770</b>	<b>-231,377</b>	<b>-1,680,391</b>	<b>-3,280,766</b>	<b>-4,884,215</b>	<b>2,776,396</b>	<b>2,631,379</b>	<b>1</b>	<b>1</b>		

Trend Array

	1	2	3	4	5
	-11,243	-12,781	-120,957	-3,487	-19,949
	-1,115,018	-1,194,576	-1,147,451	-1,168,164	-1,215,417
	-4,358	-4,358	0	-4,358	-4,358
	-19,040	-12,962	-20,268	-22,501	-18,017
	-23,956	-22,584	-20,904	-20,953	-27,440
	-10,000	-10,000	-10,000	-10,000	-10,000
	-22,738	-29,974	-35,000	-24,750	-39,200
	0	0	-4,000	0	-2,000
	-15,995	-3,999	-7,998	0	0
	-24,779	-17,782	-19,534	-1,012	-21,279
	-40,785	-38,898	-43,466	-42,313	-43,365
	-100,000	0	-100,000	0	0
	-96,000	-96,000	-96,000	-169,000	-169,000
	-69,200	-69,200	-74,850	-76,050	-76,050
	-65,028	-80,892	-92,101	-156,958	-70,240
	-55,447	-121,230	-187,136	-62,500	-239,347
	-64,792	-68,113	-68,352	-40,358	-121,972
	-94,000	-94,000	-94,000	-192,000	-229,000
	-844,235	-858,710	-1,050,000	-1,253,728	-1,961,630
	0	0	0	0	-59,256
	-29,215	-26,715	-16,946	-21,346	-129,267
	<b>-2,705,829</b>	<b>-2,762,772</b>	<b>-3,208,963</b>	<b>-3,269,478</b>	<b>-4,456,787</b>

Grand County  
Grand County  
10. GENERAL  
Revenue  
3400. CHARGES FOR SERVICE Department  
Account Details  
For Period July

Account	2013 Annual Budget	2013 Full Year Actuals	2014 Annual Budget	2014 Full Year Actuals	2015 Annual Budget	2015 Full Year Actuals	2016 Annual Budget	2016 Full Year Actuals	2017 Annual Budget	2017 Full Year Actuals	2018 Annual Budget	2018 YTD Actuals	2019 Initial Request	Average Actual	Trend Actual	Change vs 2017 Actual	Change vs 2018 Budget	% of total change vs 2017 Actual	% of total change vs 2018 Budget	Std. Deviation Actuals	Within Std. Dev ?
10-3410-000-000. ADMINISTRATAIVE FEES	-32,000	-9,202	-6,000	-10,464	-10,000	-8,900	-10,000	-1,155	-10,000	-6,200	-10,000	0	-6,000	-7,184	-1,059	200	4,000	-0.13%	-4.59%	3,320	Y
10-3411-000-000. CLERK'S FEES	-4,000	-2,677	-4,000	-3,090	-4,000	-3,029	-4,000	-3,366	-5,000	-4,552	-5,000	-1,150	-5,000	-3,343	-4,953	-448	0	0.30%	0.00%	643	Y
10-3412-000-000. RECORDING FEES	-70,000	-69,043	-70,000	-60,989	-70,000	-57,893	-95,000	-155,172	-92,000	-93,098	-90,000	-41,962	-90,000	-87,239	-144,156	3,098	0	-2.07%	0.00%	36,140	Y
10-3413-000-000. AIRPORT FEES	-10,000	-7,958	-10,000	-9,485	-10,000	-7,604	-24,000	-22,825	-24,000	-25,012	-24,000	-2,576	-34,000	-14,577	-33,557	-8,988	-10,000	6.01%	11.48%	7,685	Y
10-3414-000-000. PLAN CHECK FEES	-5,000	-4,927	-10,000	-6,897	-10,000	-8,504	-30,000	-24,294	-25,000	-24,133	-25,000	-19,391	-25,000	-13,751	-36,075	-867	0	0.58%	0.00%	8,618	Y
10-3415-000-000. RETURNED CHECK FEES	-500	-210	-500	-105	-500	-50	-200	-160	-500	-40	-500	-65	-200	-113	1	-160	300	0.11%	-0.34%	65	Y
10-3416-000-000. U A TESTING	-5,000	-735	-1,000	-525	-1,000	-450	-1,000	-400	-500	0	-500	0	-500	-422	216	-500	0	0.33%	0.00%	240	Y
10-3417-000-000. SPECIAL EVENT FEES	0	0	-3,000	-2,900	-3,000	-3,100	-3,000	-2,525	-3,000	-3,100	-3,000	-1,900	-3,100	-2,325	-4,655	0	-100	0.00%	0.11%	1,181	Y
10-3418-000-000. DNA COLLECTIONS	-2,500	-2,089	-3,000	-3,397	-2,500	-2,875	-3,000	-3,625	-2,500	-2,700	-2,000	-1,300	-3,000	-2,937	-3,517	-300	-1,000	0.20%	1.15%	541	Y
10-3419-000-000. BREATHALYZER FEES	-200	-75	-200	0	-200	0	0	0	-200	0	-200	0	0	-15	45	0	200	0.00%	-0.23%	30	Y
10-3420-000-000. TRANSIENT INMATE HOUSING	-1,000	0	-1,000	-150	-1,000	0	-3,100	-1,228	-500	0	-500	-254	-500	-276	-707	-500	0	0.33%	0.00%	480	Y
10-3421-000-000. SHERIFF FEES	-30,000	-18,243	-30,000	-22,711	-25,000	-14,600	-25,000	-13,574	-25,000	-8,170	-25,000	-8,174	-15,000	-15,459	-3,747	-6,830	10,000	4.56%	-11.48%	4,853	Y
10-3422-000-000. SEARCH AND RESCUE	-40,000	-18,166	-25,000	-15,866	-25,000	-7,244	-25,000	-12,298	-25,000	-5,488	-25,000	-603	-12,000	-11,812	-242	-6,513	13,000	4.35%	-14.93%	4,856	Y
10-3423-000-000. JAIL FEES	-40,000	-42,635	-40,000	-4,872	-40,000	-42,862	-40,000	-39,164	-10,000	-14,251	-50,000	-1,487	-30,000	-28,757	-19,766	-15,749	20,000	10.53%	-22.96%	16,005	Y
10-3424-000-000. SHERIFF - MOVIE SUPPORT	-4,000	-2,784	-4,000	0	-3,000	-7,798	-12,000	-11,752	-8,000	-9,443	-5,000	-7,558	-10,000	-6,355	-16,383	-557	-5,000	0.37%	5.74%	4,333	Y
10-3425-000-000. STATE JAIL HOUSING CONTRACT	-90,000	-108,191	-90,000	-114,102	-90,000	-96,462	-90,000	-98,784	-25,000	-95,322	-50,000	-225	-90,000	-102,572	-86,150	5,322	-40,000	-3.56%	45.92%	7,331	Y
10-3426-000-000. FELONY PROBATION REIMBURSME	-110,000	-117,767	-110,000	-107,604	-110,000	-106,214	-110,000	-97,610	-27,500	-15	-25,000	-508	-110,000	-85,842	12,357	-109,985	-85,000	73.50%	97.59%	43,388	Y
10-3429-000-000. INMATE WORK RELEASE	0	0	0	0	0	0	0	0	0	0	0	-789	-1,000	0	0	-1,000	-1,000	0.67%	1.15%	0	Y
10-3440-000-000. AIRPORT SECURITY	0	0	0	0	-5,000	-2,650	0	0	0	0	0	0	0	-530	-530	0	0	0.00%	0.00%	1,060	Y
10-3445-000-000. WEED REMOVAL	-10,000	-26,057	-20,000	-23,651	-20,000	-14,306	-10,000	-24	-12,000	-1,999	-12,000	-3,373	-6,000	-13,208	15,490	-4,001	6,000	2.67%	-6.89%	10,722	Y
10-3493-000-000. DISTRICT COURT FINES	-15,000	-8,217	-15,000	-7,505	-15,000	-905	-15,000	0	0	0	0	0		-3,325	6,250	0	0	0.00%	0.00%	3,725	Y
10-3494-000-000. SPECIAL SERVICES - BAILIFF	-12,000	-8,446	-12,000	-9,599	-10,000	-11,047	-10,000	-11,321	-10,000	-8,342	-10,000	-3,579	-10,000	-9,751	-10,357	-1,658	0	1.11%	0.00%	1,253	Y
10-3495-000-000. ELECTION FILING FEES	0	0	-5,000	-4,721	-500	-221	-2,000	-2,023	-500	-302	-2,000	-4,140	-500	-1,454	-616	-198	1,500	0.13%	-1.72%	1,787	Y
<b>Grand Total</b>	<b>-481,200</b>	<b>-447,422</b>	<b>-459,700</b>	<b>-408,633</b>	<b>-455,700</b>	<b>-396,714</b>	<b>-512,300</b>	<b>-501,300</b>	<b>-306,200</b>	<b>-302,167</b>	<b>-364,700</b>	<b>-99,033</b>	<b>-451,800</b>	<b>-411,247</b>	<b>-331,493</b>	<b>-149,633</b>	<b>-87,100</b>	<b>1</b>	<b>1</b>		

Trend Array

	1	2	3	4	5
	-9,202	-10,464	-8,900	-1,155	-6,200
	-2,677	-3,090	-3,029	-3,366	-4,552
	-69,043	-60,989	-57,893	-155,172	-93,098
	-7,958	-9,485	-7,604	-22,825	-25,012
	-4,927	-6,897	-8,504	-24,294	-24,133
	-210	-105	-50	-160	-40
	-735	-525	-450	-400	0
	0	-2,900	-3,100	-2,525	-3,100
	-2,089	-3,397	-2,875	-3,625	-2,700
	-75	0	0	0	0
	0	-150	0	-1,228	0
	-18,243	-22,711	-14,600	-13,574	-8,170
	-18,166	-15,866	-7,244	-12,298	-5,488
	-42,635	-4,872	-42,862	-39,164	-14,251
	-2,784	0	-7,798	-11,752	-9,443
	-108,191	-114,102	-96,462	-98,784	-95,322
	-117,767	-107,604	-106,214	-97,610	-15
	0	0	0	0	0
	0	0	-2,650	0	0
	-26,057	-23,651	-14,306	-24	-1,999
	-8,217	-7,505	-905	0	0
	-8,446	-9,599	-11,047	-11,321	-8,342
	0	-4,721	-221	-2,023	-302
	<b>-447,422</b>	<b>-403,911</b>	<b>-396,493</b>	<b>-499,276</b>	<b>-301,865</b>



Grand County  
Grand County  
10. GENERAL  
Revenue  
3500. FINES AND FORFEITURES Department  
Account Details  
For Period July

Account	2013 Annual Budget	2013 Full Year Actuals	2014 Annual Budget	2014 Full Year Actuals	2015 Annual Budget	2015 Full Year Actuals	2016 Annual Budget	2016 Full Year Actuals	2017 Annual Budget	2017 Full Year Actuals	2018 Annual Budget	2018 YTD Actuals	2019 Initial Request	Average Actual	Trend Actual	Change vs 2017 Actual	Change vs 2018 Budget	% of total change vs 2017 Actual	% of total change vs 2018 Budget	Std. Deviation Actuals	Within Std. Dev ?
10-3110-000-000. GENERAL PROPERTY TAXES	-2,308,904	-2,381,883	-2,456,466	-2,537,567	-2,603,260	-2,652,752	-2,603,260	-2,635,405	-2,600,000	-2,653,519	-2,600,000	0	-2,754,464	-2,572,225	-2,735,488	-100,945	-154,464	36.63%	40.39%	104,419	Y
10-3113-000-000. FEE IN LIEU TAXES	-220,000	-136,165	-220,000	-151,782	-220,000	-194,824	-220,000	-199,120	-220,000	-233,011	-220,000	-17,806	-245,000	-182,980	-279,393	-11,989	-25,000	4.35%	6.54%	34,839	Y
10-3120-000-000. REDEMPTION PRIOR YEARS	-150,000	-96,362	-150,000	-49,563	-150,000	-163,077	-150,000	-116,420	-150,000	-102,539	-150,000	-12,404	-140,000	-105,592	-137,276	-37,461	10,000	13.59%	-2.61%	36,484	Y
10-3130-000-000. SALES AND USE TAX	-745,000	-851,499	-1,001,601	-1,013,069	-1,071,713	-847,529	-878,000	-871,034	-896,000	-918,467	-900,000	-270,273	-970,000	-900,320	-985,416	-51,533	-70,000	18.70%	18.30%	61,757	Y
10-3140-000-000. COUNTY 1/4% SALES TAX	-538,000	-605,196	-662,620	-679,640	-662,000	-661,367	-662,000	-692,679	-730,000	-754,071	-750,000	-201,570	-803,000	-678,591	-802,906	-48,929	-53,000	17.76%	13.86%	48,126	Y
10-3151-000-000. AVIATION FUEL TAX	-5,000	-5,481	-5,000	-4,455	-5,000	-6,056	-7,000	-11,763	-7,000	-8,485	-7,000	-2,518	-7,000	-7,248	-12,574	1,485	0	-0.54%	0.00%	2,618	Y
10-3162-000-000. ASSESSING & COLL-STATE LEVY	-205,275	-231,006	-17,682	-12,856	-17,600	-16,205	-25,000	-15,885	-25,000	-41,541	-25,000	0	-20,000	-63,499	86,862	21,541	5,000	-7.82%	-1.31%	84,391	Y
10-3163-000-000. ASSESSING & COLL - COUNTY LEVY	-401,455	-452,456	-629,758	-675,054	-659,145	-710,575	-720,000	-743,581	-720,000	-762,987	-720,000	-7,692	-810,000	-668,931	-826,931	-47,013	-90,000	17.06%	23.53%	112,296	Y
10-3190-000-000. TAX PENALTIES & INTEREST	-30,000	-52,661	-5,000	-59,470	-60,000	-90,659	-35,000	-45,119	-40,000	-44,289	-40,000	-3,879	-45,000	-58,440	-46,001	-711	-5,000	0.26%	1.31%	17,031	Y
<b>Grand Total</b>	<b>-4,603,634</b>	<b>-4,812,709</b>	<b>-5,148,127</b>	<b>-5,183,455</b>	<b>-5,448,718</b>	<b>-5,343,045</b>	<b>-5,300,260</b>	<b>-5,331,005</b>	<b>-5,388,000</b>	<b>-5,518,908</b>	<b>-5,412,000</b>	<b>-516,142</b>	<b>-5,794,464</b>	<b>-5,237,824</b>	<b>-5,739,125</b>	<b>-275,556</b>	<b>-382,464</b>	<b>1</b>	<b>1</b>		

Trend Array

	1	2	3	4	5
	-2,381,883	-2,537,567	-2,652,752	-2,635,405	-2,653,519
	-136,165	-151,782	-194,824	-199,120	-233,011
	-96,362	-49,563	-163,077	-116,420	-102,539
	-851,499	-1,013,069	-847,529	-871,034	-918,467
	-605,196	-679,640	-661,367	-692,679	-754,071
	-5,481	-4,455	-6,056	-11,763	-8,485
	-231,006	-12,856	-16,205	-15,885	-41,541
	-452,456	-675,054	-710,575	-743,581	-762,987
	-52,661	-59,470	-90,659	-45,119	-44,289
	<b>-4,812,709</b>	<b>-5,183,455</b>	<b>-5,343,045</b>	<b>-5,331,005</b>	<b>-5,518,908</b>