

# GRAND COUNTY BUDGET ADVISORY BOARD REGULAR MEETING

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

May 9, 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 Vice Chairperson Diana Carroll at 8:35 a.m. In attendance at the call to order were Board Members Diana Carroll (County Clerk/Auditor), Jaylyn Hawks (Council Member), Elaine Gizler (Moab Area Travel Council Executive Director), Chris Baird (Citizen), and Zach Wojcieszek (Citizen). Board Members who arrived shortly after the call to order were Chris Kauffman (Treasurer). Also in attendance was Ruth Dillon (County Council Administrator) to take minutes.

## A. Action Items

### A1. Nomination and election of Chair

**MOTION:** It was announced that Patrick Trim, Budget Officer and Board Chair, has resigned from the board. Motion by Chris Kauffman to postpone election of Chair until next meeting after the County Council appoints a Budget Officer and a County Council Member to the board. Motion seconded by Jaylyn carried 6 – 0.

### A2. Approving minutes of April 18, 2018 meeting

**MOTION:** Motion by Jaylyn to approve the minutes of April 18, 2018 as presented, seconded by Elaine carried 6 – 0.

## B. Discussion Items

B1. Demonstration of “Caselle Advantage” budgeting software, postponed from April 18, 2018- Board Members viewed a comprehensive webinar, illustrating the backend Budget Officer portion of the software. Discussion ensued regarding position-based budgeting and internal processes. Chris Baird offered to provide to Board Members, if possible, the webinar’s password-protected link for additional individual study of the webinar.

B2. Review of the compensation study workbook, by fund, for budget impact and...

B3. Review and discussion of the compression adjusted version of the compensation worksheet- Led by Chris Baird, the Board reviewed the “Experience-Compression Adjustment - Organization Reset” spreadsheet. He explained that Mike Swallow had laid out the framework in terms of formulas, and that Chris worked with Mike to fill in this portion of the spreadsheet showing adjustment for time in position at 1.5% per year, which is the annual amount for the Milestone merit increase. He explained that the “Proposed Annual Pay” is either the “Formula Annual Pay” or the employee’s actual current pay, whichever is higher. Chris stated that he figured out that approximately 66% of maximum “Proposed Annual Pay” is roughly the minimum point, and the midpoint is at about 83% of maximum (100%). Further, he reported there is roughly a 50% range from the minimum to the maximum that is built into the spreadsheets, and that total cost of “Proposed Annual Pay” was calculated at approximately \$652,000 including increases in benefits.

The board discussed ideas to sort the “Survey Data” portion of the spreadsheet either by location or survey participant to weed out incomparable survey data, such as data from Salt Lake County; Chris Baird offered to work on this and possibly add a “Total Revenue” column to the spreadsheet. He suggested comparing compensation by total revenue rather than by population.

Chris Kauffman noted that total compensation per employee is not yet included in the spreadsheet, and that it would be helpful for comparing with sample survey data. Diana reported that Utah Association of Counties may have the data. It was suggested to reach out to County Clerk/Auditors for data.

The board agreed to move forward with advising the County Council on using the "Experience-Compression Adjustment - Organization Reset" methodology as discussed. Diana suggested having the spreadsheet available to the County Council for their May 16<sup>th</sup> Retreat for them to determine whether to use the methodology. Chris Baird suggested also having on the Council Retreat agenda the 2017 year-end report. Ruth will see about adding both to the Council Retreat draft agenda for discussion with the Council Chair.

**B4. Report on budget questionnaires received-**

Ruth reported that as of this morning, questionnaires from 22 individuals were received with another 7 expected. Some individuals have more than one budget. Two invited questionnaires were from non-county departments/offices: USU-Extension and from Moab Valley Fire Department. Ruth will send all of them out to Board Members for individual review and then again just prior to each preparer's budget presentation. Chris Baird explained that the "Budget Instructions" page of Caselle Advantage is a place to store such things as budget narratives.

**B5. Report on development of budget guideline document-**

Chris Baird suggested adding a field to Caselle Advantage as a way to give budget preparers the ability to budget for contingencies by showing variance over time. Jaylyn suggested that written guidelines would still be helpful to explain timelines, processes, etc. The board discussed County Council budget process, with one idea being to have the Budget Officer report to Council any extraordinary budgetary matters throughout the process. Another idea was to have one or two joint meetings with the County Council to review top-level items such as compensation, capital projects, and saving up for grant-funding matches. Board members agreed to allow two weeks at the end of the budget process, and prior to tentative budget adoption, to bring the Council up to speed with the state of the proposed budget.

Discussed need for budget preparers to be trained in Caselle Advantage. Diana offered to look into training options.

**B6. Report on analysis of property tax revenues to the general fund-**

Chris Kauffman reviewed the handout he provided on "General Fund Property Tax Revenue Analysis." This includes General Property Taxes, Fee in Lieu Taxes (auto registration), Redemption Prior Years (back taxes), A&C – State Levy (assessed and collected), A&C – County Levy, Tax Penalties and Interest. His forecast for 2018 is to be ahead \$81,600, similar as to 2017.

Ruth agreed to send information to Chris Baird on expected revenues from the new TRCC/car rental tax that became effective April 1, 2018. Chris Kauffman suggested having Department Heads project revenues.

**C. Future Considerations**

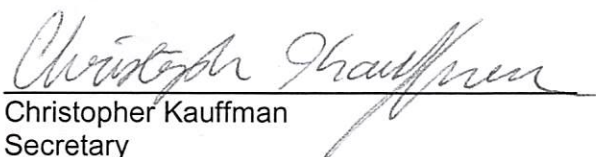
Ruth reported that Pat provided the rough draft "Request for Proposals for a Public Finance & Budgeting-Staffing Needs Assessment Consultant". Ruth agreed to send it out to board members. The board agreed to add this as a discussion item next meeting.

**Adjourn**

The meeting adjourned by unanimous vote at 11:15 a.m. on a motion made by Jaylyn, seconded by Chris Kauffman. Zach left the meeting at approximately 11:00 a.m.



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Diana Carroll  
Vice Chairperson



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Christopher Kauffman  
Secretary