

**Budget Advisory Board  
MEETING MINUTES**

**Held electronically on Zoom  
Anchor location: Grand County Commission Chambers  
125 East Center Street, Moab, Utah**

**September 3, 2021**

The Budget Advisory Board met on the above date electronically via Zoom. The meeting was called to order by Chair Chris Baird at 1:01 p.m. with a quorum present. In attendance were Quinn Hall (County Clerk/Auditor), Kevin Walker (County Commissioner), Chris Kauffman (County Treasurer and Board Secretary), and Zach Wojcieszek.

**Call to Order:** 1:00 p.m.

**A. Action Items:**

**1. Election of Chair, Vice Chair, and Secretary**

Motion by Chris Kauffman to nominate Chris Baird as Chair. Motion seconded by Quinn Hall. Passes unanimously.

Motion by Chris Kauffman to nominate Quinn Hall as vice-chair. Motion seconded by Zach Wojcieszek. Passes unanimously.

Motion by Zach Wojcieszek to nominate Chris Kauffman as Secretary. Motion seconded by Kevin Walker. Passes unanimously.

**2. Approval of Minutes**

a. November 17, 2020

Motion by Chris Kauffman to approve the minutes, seconded by Quinn Hall. Motion passes unanimously.

**3. Review of Major Fund Revenue Projections for 2022**

Chris Baird shared his screen to show his revenue projection methodologies. Baird said the County has had significant increases in revenue starting in July 2020, and those trends have continued through to the present. He showed 2021 revenue: January through June are actuals, July and onward are projections.

Transient Room Tax revenue decreased in 2020 as compared with 2019, however, the 2021 projection shows a significant increase above 2019 in TRT revenue. For now, Baird is keeping the same numbers as 2021 for the 2022 projections. After the pandemic hit in March 2020, TRT revenue decreased significantly, and only began to rebound in July-August 2020. Baird compared the rolling averages of 2021 against the same in 2019.

a) 10-3100 TAXES

For property taxes, Chris Kauffman is estimating 75% of the new growth that the County received in 2021, as a projection for 2022. Part of the property tax collected goes to reimbursing the costs of the assessor's, clerk/auditor's, and recorder's offices.

b) 10-3200 LICENSES & PERMITS

For business licenses, the County has received about \$80,000 year-to-date. There is also a big increase in Planning & Zoning fees, up to \$96,000 year-to-date. Those fees are more variable.

c) 10-3300 INTERGOVERNMENTAL

They discussed loan repayment from the Mosquito Abatement District, mineral sharing revenues from SITLA, federal payment-in-lieu revenue, DWR payment-in-lieu (mostly for Matheson Wetlands Preserve), grants, and search & rescue reimbursements from the State. Baird said we used to charge people if they needed a rescue, but we don't anymore, as it's very hard to collect. But part of search and rescue costs are subsidized by TRT, and some by Sand Flats fees. The State pays us part of the beer tax that they collect. Baird said normally we use some of the restaurant TRCC tax for operating the airport, but since the airport received Covid grants, the County has suspended that contribution for now. Baird said the County is reimbursed its Museum expenses through TRT funds. The City of Moab pays for our dispatch supervisor's salary and benefits. Expense reimbursement is highly variable.

d) 10-3400 CHARGES FOR SERVICES

The general fund charges other funds for accounting services, administrative services, payroll services, and the clerk/auditor's administration. It's calculated based on the number of employees. This fund offsets the need to raise property taxes. The Clerk's office has already brought in more revenue in 2021 than we projected it would; Quinn thought that may be because they raised the fee for a marriage license from \$10 to \$25. The special event fees have dramatically increased. The amount of sheriff's and movie support fees collected each year are variable. The State Jail Housing Contract revenue depends on the number of inmates we have.

e) 10-3500 FINES AND FORFEITURES

This is all court-related revenue. Justice Court fines bring in the most revenue. This revenue depends on the sitting judge and their philosophy.

f) 10-3600 MISCELLANEOUS

Chris Kauffman said the interest rate environment is poor right now. Baird estimates generating \$21,000 for airport ramp fees. The lease for District Court brings in \$160,109 each year. Baird estimates \$210,000 will be brought in for airport leases. There's been a big decrease in Grand Center fees, due to covid-19. Baird estimates \$36,500 for OSTA stall rent revenue, and for Arena rent, he's estimating a number between the 2019 and 2020 revenue (\$40,000). Baird said the County got a reimbursement of part of the \$525,000 that we contributed to the new USU campus (almost \$72,000). We are expecting to get an estimated \$240,800 from the sale of our vehicle fleet, because we switched over to Enterprise leases. Auctioning those vehicles off has not started yet, and may continue into 2022. Insurance claim payments are widely variable.

g) 10-3800 CONTRIBUTIONS

Baird said: if we have to balance the general fund budget by pulling money out of our fund balance, this is where we would take it from.

Baird prefers to go over all revenue first, at the beginning of the budget process, because then as they plug in expenditures, they can keep an eye on the bottom line.

h) 21-3310 TRANSPORTATION TAX

This money can be used to fund road projects and active transportation projects. Part of this money stays with the Road Department, but part goes to the Parks, Recreation & Trails fund. Our B-Road allocation from the State goes here, and it's around \$2,700,000.

i) 22-3100 TRCC

This is derived from restaurant and car rental taxes. The restaurant tax covers Star Hall operations. Normally we would send a lot of this revenue to the airport, but not this year. Most of it will go to OSTA, the Grand Center, the fireworks display, Trails, and Thompson Fire.

j) 23 & 26-3100 TRANSIENT ROOM TAX

Baird is projecting \$3,110,633 for the 37% of TRT that can be used for promoting recreation, film and conventions, and also economic diversification. The economic diversification aspect is new for Grand County, so Baird is still working that out. Roughly one-third (1/3) of that number, or about \$1,000,000 will go to economic diversification.

As for impact mitigation, this is the other 63% of the TRT. It's around \$5,200,000. It covers law enforcement, search & rescue, the museum, and a solid waste contribution. For the most part, this is money that offsets general fund expenditures, and therefore frees up unrestricted funds in the general fund to be used for any legitimate governmental purpose. This reduces the likelihood that we will need to implement a property tax increase.

k) 36-3600 HEALTHCARE SALES TAX

Right now Baird's projection is around \$3,000,000. This revenue is split between EMS and the healthcare special service district. Baird has invited the hospital to make a presentation, so that entity may be added as a recipient as well. If a government entity provides about \$330,000 as match, the hospital gets up to \$1,000,000.

These revenue projections are subject to change as more data becomes available.

**Future Considerations**

The next meeting will cover non-departmental expenses.

**Adjournment**

The meeting was adjourned by Chair Baird at 2:47 p.m.



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Chris Baird  
Budget Advisory Board Chair

Chris Kauffman

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Christopher Kauffman  
Budget Advisory Board Secretary