

Budget Advisory Board MEETING

**Grand County Public Library Board Room
257 East Center Street, Moab, Utah**

September 5, 2019

The Budget Advisory Board met on the above date in the Grand County Public Library Board Room. The meeting was called to order by 2018 Chairperson Chris Baird at 9:11 a.m. with a quorum present. In attendance at the call to order were Chris Baird (Budget Officer and Clerk/Auditor), Chris Kauffman (County Treasurer), Elaine Gizler (Moab Area Travel Council Executive Director), and Zach Wojcieszek (Citizen). Absent were Evan Clapper (Council Member) and Jaylyn Hawks (Council Member). Also in attendance was Ruth Dillon (County Council Administrator) to take minutes.

Ruth announced that the board has a vacant seat for a second Citizen. She explained that since Diana Carroll's Clerk/Auditor seat became vacant, Chris Baird holds both the Clerk/Auditor and Budget Officer seat (as one seat according to the enabling ordinance and bylaws), and that bylaws allow for the remaining balance of board members to be filled by a citizen for a total of seven board members. She stated that the position has been and is currently being advertised via the board vacancy flyer which is posted around town.

A. Action Items:

A1. Nomination and Election of Chair, Vice Chair, and Secretary-

MOTION:

Motion by Chris Kauffman to nominate Chris Baird as Chair was seconded by Elaine and carried 4-0.

MOTION:

Motion by Elaine to nominate Zach as Vice Chair was seconded by Chris Kauffman and carried 4-0.

MOTION:

Motion by Zach to nominate Chris Kauffman as Secretary was seconded by Elaine and carried 4-0.

MOTION:

Motion by Chris Kauffman to delegate board secretarial duties to the Council Administrator's Office was seconded by Elaine and carried 4-0. Ruth announced that she will be on vacation next week, which is Council packet week making Council Office staff unavailable to take minutes. Chris Kauffman agreed to have his office take on the responsibilities for the next meeting.

A2. Approving minutes of October 17, 2018 Joint Grand County Council - Budget Advisory Board meeting-

Ruth announced that the identical minutes were approved by County Council in 2018. There was discussion that by attending board members that they were not present at the October 17, 2018 meeting.

MOTION:

Motion by Chris Kauffman to postpone approval of the minutes of the October 17, 2018 joint meeting was seconded by Zach and carried 4-0.

A3. Approving 2019 meeting schedule

Chairperson Baird proposed meeting every Thursday morning, from 9AM to noon, at least through the end of October and if necessary into November 2019. Meeting location ideas were discussed and the need for WiFi for Caselle Advantage. Ruth stated that her office could make arrangements to move the scheduled Thursday morning meetings out of the Council Chambers in order to make the Chambers available to this Board.

MOTION: Motion by Chris Kauffman to approve the proposed meeting schedule for Thursday mornings from 9AM to noon until no longer needed was seconded by Zach and carried 4-0.

A4. Review of General Fund Revenue Projections for 2019 and 2020:

A4a. 10-3100 TAXES

Chairperson Baird provided a spreadsheet of **3100 Taxes** on-screen that included statistical columns that were created last year. Board members discussed possibly removing the statistical columns. Chairperson Baird reviewed the line items starting with General Property Taxes. A line graph of Sales and Use Tax with percent change from prior year, including trend projection, was reviewed. He noted that the line graph shows that a decrease is projected in Sales and Use Tax, but stated that a decrease is doubtful and thus refinement of the figures is needed.

Chairperson Baird provided a spreadsheet of **3800 Contributions** stating that it shows how much is budgeted to take out of the General Fund balance, almost \$742,000, and adding that this figure will likely have to increase.

Chairperson Baird stated that the county closed out 2018 in the black, but this was before the 2019 countywide salary increase. He stated that he estimates an increase of \$1.2 million per year in salary and benefit costs for 2019 over 2018, which includes the increase in premium cost of the benefits renewal.

Chairperson Baird returned to the **3100 Taxes** spreadsheet and reviewed the County ¼% Sales Tax line.

Chairperson Baird showed on-screen the **2018-19 Tax Comparison** spreadsheet.

Chairperson Baird returned to the **3100 Taxes** and reviewed the Fee in Lieu Taxes line. Board members determined that 2019 Adjusted for this line item will need to be reviewed again. Chris Kauffman offered to provide budgeted numbers in broken-out categories for review next meeting.

Chairperson Baird reviewed the various line items of 3100 Taxes, making notes on-screen for checking in with various budget preparers.

Assessing & Coll (Collections) - State Levy
Changes were made following input from Chris Kauffman.

Assessing & Coll (Collections) - County Levy
Changes were made following input from Chris Kauffman.

Tax Penalties & Interest
Changes were made and Chris Kauffman offered to provide numbers next meeting.

A4a. 10-3200 LICENSES AND PERMITS

Chairperson Baird provided the 3200 Licenses and Permits spreadsheet on-screen.

Chairperson Baird reviewed the Business License line item and discussed the need to reduce the budgeted amount. He explained that his office has just learned that home occupations are allowed a business license but are not to be charged if there are little to no impacts to the neighborhood. Chairperson Baird made a note to determine how much to reduce it.

Chairperson Baird reviewed all the various line items, making notes on-screen for checking in with various budget preparers.

A4c. 10-3300 INTERGOVERNMENTAL

Chairperson Baird provided the 3300 Intergovernmental spreadsheet on-screen and reviewed all the various line items, making notes on-screen for checking in with various budget preparers.

Federal Payment in Lieu (of Taxes)
Chairperson Baird described a reduction related to Emergency Medical Services.

UMTRA Support Staff

A change to \$0 was made for now.

City of Moab Dispatch Services

Chairperson Baird stated that the figure represents half of the highest paid Dispatch employee, which is the supervisor.

A4d. 10-3400 CHARGES FOR SERVICE

Chairperson Baird provided the 3400 Charges for Service spreadsheet on-screen and reviewed all the various line items, making notes on-screen for checking in with various budget preparers.

Search and Rescue

Chairperson Baird explained that Search and Rescue has stopped charging, possibly due to the new State card (USARA), so he zeroed the dollar amount.

Inmate Work Release

Chairperson Baird zeroed the dollar amount.

A4e. 10-3500 FINES AND FORFEITURES

Chairperson Baird provided the 3500 Fines and Forfeitures spreadsheet on-screen and reviewed all the various line items, making notes on-screen for checking in with various budget preparers.

Justice Court Fines

Board Members decided to increase the 2019 adjusted figure to \$350,000 for now and leave the 2020 figure at \$310,000, understanding that there will be a new Judge after November 4, 2019 due to a state code requirement based on age.

Security Surcharge

It was stated that the figure needs to be double checked for software compliancy with state code.

State Alcohol Fines

Board Members agreed to increase the figure to \$5,500 for 2020.

Local Court Surcharge

Board Members agreed to increase 2019 adjusted and 2020 figures to \$18,000.

A4f. 10-3600 MISCELLANEOUS

Chairperson Baird provided the 3600 Miscellaneous spreadsheet on-screen and reviewed all the various line items, making notes on-screen for checking in with various budget preparers.

Interest

Chris Kauffman offered to work up the figures in time for next meeting.

Zions Cap Investment Earnings

Chris Kauffman offered to work up the figures in time for next meeting.

Airport Ramp Fees

Board Members agreed to increase the figures by two-thirds to \$19,000 for 2019 adjusted and \$20,000 for 2020, with a note to check with the Airport Director.

Star Hall Rent

Board Members agreed to increase the figures to \$2,500 for 2020.

Airport Leases

Board Members agreed to reduce the figure to \$161,000 for 2020, with a note to check with the Airport Director.

Civic Center Use Fee

Board Members agreed to reduce the figure to \$10,000 for 2019 adjusted and 2020.

Stall Rent

Board Members agreed to increase the figure to \$28,000 for 2019 adjusted and \$24,000 to 2020, with a note to check with the Arena Director.

Arena Rent

Board Members agreed to increase the figures to \$52,000 for 2019 adjusted and 2020 for now, with a note to check with Arena Director.

Evaporative Pond Monitoring

Board Members agreed to reduce the figure to \$1,800 for 2019 adjusted.

A4g. 10-3800 CONTRIBUTIONS

Chairperson Baird provided the 3800 Contributions spreadsheet on-screen and reviewed all the various line items, making notes on-screen for checking in with various budget preparers.

Chairperson Baird explained that this is the account to pull out of General Fund fund balance in order to balance the budget, which is considered at the very end of the budgeting process.

Chairperson Baird announced that Board Members will need to review the 2019 forecasted space and staffing needs analysis. He stated that up to 21 new positions were identified as being needed by 2024, mainly from the Sheriff's Office.

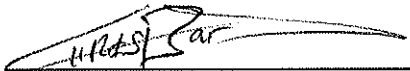
A5. Delegation of member duties

Chairperson Baird inquired about delegating to board members. Chris Kauffman offered to assist in updating the statistical spreadsheets and suggested working off a template. Elaine and Zach also offered to assist. Chairperson Baird stated that he needs to add in information for the 2018 close-out and that he will send the spreadsheets to them for plugging in information and fixing links and formulas.

Future Considerations - none

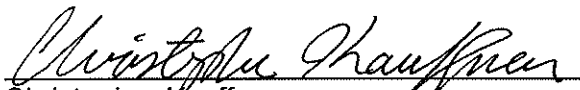
Adjournment

The meeting was adjourned by Chairperson Baird at 11:51 a.m.



Chris Baird
Budget Advisory Board Chairperson

9-12-19



Christopher Kauffman
Budget Advisory Board Secretary

9-12-19