

## **Grand County Budget Advisory Board**

Friday, September 9, 2022 at 1:00 p.m.

Held in the Grand County Commission Chambers with virtual participation on Zoom

125 E Center St. Moab Utah

**In-person attendance:** Chris Baird, Mary McGann, Angie Book, Zach Wojcieszek, Renee Baker (non-voting), Shalee Bryant (non-voting), Candace Eddy (non-voting)

**Virtual attendance:** Kevin Walker, Gabriel Woytek

**Call to Order at 1:05 p.m.**

### **Action Items**

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

**Motion by** Mary McGann to nominate Chris Baird to serve as Chair, Mary McGann as Vice-Chair, and Angela Book as Secretary

**Motion Seconded by** Zach Wojcieszek

**Motion passes 5-0, Woytek absent**

#### **2. Interview and Recommendation of Candidates for Board Vacancies**

Renee Baker, Grand County Personnel Services Director described her applicable qualifications for serving on the board.

Shalee Bryant, a local financial advisor and Chamber of Commerce Board member, described her applicable qualifications for serving on the board

Candice Eddy, a local financial advisor, described her applicable qualifications for serving on the board

Discussion ensued regarding the process, expectations and workload associated with service on the BAB.

**Motion by** Mary McGann to forward a recommendation to the Grand County Commission to nominate Renee Baker and Shalee Bryant to serve two-year terms on the Grand County Budget Advisory Board

**Motion Seconded by** Zach Wojcieszek

**Motion passes 6-0**

#### **3. Approval of Minutes**

Budget Advisory Board Minutes for November 1, 2021

**Motion by** Mary McGann to approve the minutes for November 1, 2021

**Motion seconded by** Angie Book

## Motion passes 6-0

### Discussion Items

#### 4. Review of Major Fund Revenue Projections for 2022/2023

##### a) Fund 10 – General Fund Revenues

Baird presented a long-term tax analysis and overview of the revenue sources in the current calendar year compared to long term figures. Walker requested graphs and charts that show scale between the different tax revenue sources. Baird highlighted the anomalous tax revenues associated with both 2020 and 2021. Many tax revenue sources showed very strong growth, even compared to 2021 levels, through April 2022, but have dropped down to average growth trend levels from May-June.

Baird discussed 2023 projections. Projections for Property Tax and Fee-in-lieu based on 2021. Sales and use tax projections to be set to 0% growth relative to 2022 end of year projections. Placeholder entries (relative to prior year) currently occupying a variety of revenue lines, will be refined accordingly with department heads as needed, no radical changes expected. Federal PILT payment to show small growth. Large grants being used for airport operations will cease to be available. Revenue from state for DMV does not cover expenses associated with offering that service in Grand County. TRT and TRCC contributions to a variety of departments and services for 2023 generally being set to conservative levels that reflect flat growth relative to 2022. \$947,000 in ARPA funds available in 2021 and 2022 will no longer be available starting in 2023, combined with general stagnation in tax revenue growth. Potentially \$1.5 million in revenue being lost without anything to replace it. Sheriff movie support revenue to increase due to Horizon film production. Further discussion and justification given for 2023 projections for various lines, most based on 2021 year-end figures and 2022 actuals. Increased revenues associated with sell-off of county vehicles in response to new enterprise lease contract. Grant available for airport debt (\$139K in 2022) unlikely to be available moving forward, will have to start applying TRCC revenue to the airport in response. Possible that a projected draw from the general fund surplus will be needed for 2023.

Walker asked to what degree Grand County has been putting excess funds into reserve and capital improvements, which could be instead used to offset slower tax revenue and loss of grant funding. Baird spoke to the need to remain in state compliance with regards to amount of funds in reserve.

##### b) Fund 17 – 911 Surcharge – Dispatch/Emergency Management

Baird gave brief description of this revenue account.

##### c) Fund 21 – Transportation Sales Tax and B Road Allocations

B Road allocation from state to increase with general increase in gas prices. Walker asked for clarification on difference between ‘county optional’ sales tax and ‘transportation’ tax. Transportation sales tax has broader application to both roads and trails, potentially could be used to address stormwater drainage, B Road allocation very

restricted to use strictly in the rights of way. Baird to study statute to determine applicability of transportation sales tax to stormwater drainage projects.

**d) Fund 22 – Restaurant, Car Rental, and OHV Sales Taxes**

2022 Restaurant taxes generally strong compared to other taxes, car rental taxes coming in under budget in 2022. 2023 set to 0% growth relative to 2022 end of year projections.

**e) Fund 23 – Transient Room Taxes for Economic Development**

2023 TRT set to 0% growth relative to 2022 end of year projections.

**f) Fund 26 – Transient Room Taxes for Impact Mitigation, etc.**

2023 TRT set to 0% growth relative to 2022 end of year projections. TRT contributions will have to be decreased in 2023 to reflect under budget revenues in 2022.

**g) Fund 36 – Healthcare Sales Taxes Future Considerations Adjournment**

Healthcare Sales Tax set to 0% growth relative to 2022 end of year projections. Allocation split set to be adjusted based on agreement between Canyonlands Health Care SSD and EMS.

**Future Considerations**

Short discussion regarding Library revenues. Library operation has been running in the red, may be able to sustain one more year drawing from reserves but soon will probably need to consider going through Truth in Taxation in order to increase taxes to fund the library.

Revenues associated with Children’s Justice Center, Family Support Center and Sand Flats Recreation Area to be revisited at a future Budget Advisory Board.

Walker suggested that in the future, the County Commission look to proactively recruit and appoint Budget Advisory Board Members so that they are installed in time for the first Budget Advisory Board meetings.

**Meeting Adjourned at 2:19 p.m.**