

**Budget Advisory Board  
MEETING**

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

**September 18, 2020**

The Budget Advisory Board met on the above date electronically via Zoom. The meeting was called to order by Chair Chris Baird at 8:43 a.m. with a quorum present. In attendance at the call to order were Quinn Hall (Clerk/Auditor), Gabriel Woytek (Commission Member), Jaylyn Hawks (Commission Member), Elaine Gizler (Moab Area Travel Council Executive Director), Chris Kauffman (County Treasurer and Board Secretary), and Zach Wojcieszek (Citizen member). Also present were Mallory Nassau (Assistant Council Administrator) and citizen Kevin Walker.

**A. Action Items:**

**1. Approving 2020 meeting schedule**

The schedule was approved unanimously, starting September 18, 2020, every Friday at 8:30 a.m. to noon., through October 30, 2020. (Motion and seconding not recorded because they had to restart the meeting since they were not live-streaming from 8:30 to 8:42, so Chris Baird recapped that item.)

**2. Discussion of projection methodology**

Chris Baird indicated that previous statistical analysis may not work, especially for some revenue lines due to the effects of COVID-19. Revenue accounts will be budgeted first as it provides necessary information for budgeting expenses. In January 2020, sales, use, and excise tax collections were 112% compared with 2019. By February we saw a decrease due to the effects of COVID-19. Actual 2020 sales/use/excise collections vs. 2019: February 85.5%; March 52.25%, April 27%, May 39%, and June 77%.

Transient Room Tax (TRT) is an outlier as its recovery is slower than the other tax collections at ~65% in June. This may be due to declines in international visitation and a lack of bus tours. Discussion was had regarding domestic drive markets making up for some international decreases in visitation.

The Travel Council will have ~\$500,000 to spend on advertising for the remainder of 2020. Elaine Gizler indicated that they will use ~\$250,000 for adverting to the domestic drive market.

Jaylyn Hawks said anecdotally that her B&B is booked through the end of October, and her clients are coming from all over the U.S.

**3. Review of General Fund Revenue Projections for 2020 and 2021**

**a. Taxes**

Property Taxes were projected by Chris Kauffman assuming an average collection rate of the prior 5 years.

Sales taxes were projected at 90% of 2019 totals. These projections may be amended later if 2020 actuals indicate faster recoveries.

Elaine Gizler inquired about the possibility of a property tax increase. Chris Baird indicated that he and the County Commission declined to approve the fully advertised property tax increase for 2020, and that revenue losses due to COVID-19 would be covered by expense cuts.

## b. Licenses and Permits

Chris Baird said that business licenses are running 86.51% of 2019. That's not due to COVID, it's due to a new state law that prevents us from charging a fee for a home occupation, as long as the business doesn't impact the neighborhood. He expects that to continue. He amended the 2020 budget in the same way.

Chris Baird said Planning & Zoning fees are down for some reason, they were only 47.5% versus 2019. He emailed Mila Dunbar-Irwin (Planning & Zoning director) to find out why and will report back.

Building permits are running at 129% versus 2019. He set the 2021 projection at a fairly conservative projection, just to match 2019, though Bill Hulse could shed some light on future projects. Construction is definitely exceeding 2019 this year.

## c. Intergovernmental

SITLA mineral lease royalties collections were down in 2019, Baird will look into it. Chris Kauffman projects a 2% increase for Federal Payment in Lieu of Taxes (PILT).

The DMV: The assessor's office has a contract with the State of Utah to run it, it's based on usage, and we're 40% year-to-date, because the assessor has been sending a lot more people to the State's website instead of processing them here at the courthouse.

All contributions to the General Fund from Transient Room Taxes, Restaurant Taxes, and Car Rental Taxes will be determined after those respective revenues have been projected.

The Museum of Moab's TRT contribution is set at 2019 levels (although reduced by ~ 50% for 2020).

The Recreation Special Service District's funding was cut during district appropriations, and so we may see a decrease in their contributions for OSTA maintenance and operations.

Dispatch Services: the current understanding is the City pays one-half of the full cost of our dispatch commander, generally about \$120,000. A formalized agreement is in the works.

Three revenue accounts were created for 2020: CARES Act. FAA Airport Stimulus, and FEMA COVID.

## d. Charges for Services

Administrative fees went from \$12,800 to \$134,600 in 2019, and the reason for that is that Chris Baird assessed how much administrative support the general fund provides to other funds, like Sand Flats, the Travel Council, Active Transportation and Trails, the Roads Dept. These are all separate funds. It's a strategy to help decrease a potential property tax increase.

Airport fees are down to 60% year-to-date, and Chris Baird is projecting some recovery. There is a new line item for airport vending because the airport bought the vending machine. It's estimated to be about \$2,000 per year.

Plan check fees for the building department to do plan reviews are up about a 37% increase from 2019, conservatively. If this holds true through 2021, then \$25,000 would be about right.

Some Charges for Services revenue accounts are being impacted by COVID-19 and reduced accordingly.

e. Fines and Forfeitures

Justice Court fines are running about 60% of 2019. Justice Court has a new Judge, and Baird will work with her to project fines for 2021.

Other Justice Court revenues are projected to decrease due to COVID-19 mitigations.

f. Miscellaneous

We've had major losses in interest rates. We went from 2.1% or 2.2% to .5%. Our capital investment earning have gone down also, we have \$2,000,000 in a capital investment account.

Airport ramp fees are at about 47% right now. He projects some recovery in 2021, to 75%.

Rentals of Star Hall, the Grand Center, and OSTA are all projected to decrease due to COVID-19.

g. Contributions

Contribution from our general fund surplus is revenue, but we don't figure out that number until the very end, after we get revenue and expenses squared away.

Gabriel Woytek asked where the administrative fees show up. Chris Baird said wherever the general fund is supporting another fund with administrative overhead, he calculates their contribution based on the number of employees. There's an expense line in the other funds, and all those expenses summed up coming to the general fund are encapsulated in that administrative fees line.

Chris Baird said because the general fund interacts with a lot of other funds, we won't get the full picture of our revenue until we get to projecting TRCC and TRT because those are big contributions. He stated a plan of what steps come next.

Chris Baird said that Grand County is paying for the vast majority of the cost for dispatch for everyone in the region.

**Future Considerations** (none)

**Adjournment**

The meeting was adjourned by Chairperson Baird at 10:07 a.m.



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Chris Baird  
Budget Advisory Board Chairperson



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Christopher Kauffman  
Budget Advisory Board Secretary

Account Number	Account Title	2019	2020	2021	Notes	20 ytd vs 19 ytd
10-3110-000-000	GENERAL PROPERTY TAXES	2,887,381.54	4,252,281.00	4,327,485	Assume Col. = 5 yr Avg	
10-3111-000-000	GENERAL PROPERTY TAXES MISC.	32,497.61	41,900.00	32,500		
10-3112-000-000	TAX ANTICIPATION NOTE PROCEEDS	0	0	0		
10-3113-000-000	GENERAL FEE IN LIEU TAXES	114,345.59	131,500.00	120,000		
10-3120-000-000	REDEMPTION PRIOR YEARS	73,167.73	75,000.00	75,000		
10-3125-000-000	PROTEST TAXES	0	0	0		
10-3130-000-000	SALES AND USE TAX	1,070,752.41	905,395.00	1,070,752	2019	
10-3140-000-000	COUNTY 1/4% SALES TAX	856,966.09	704,546.00	856,966	2019	
10-3151-000-000	AVIATION FUEL TAX	10,584.23	15,000.00	15,000	2018	
10-3162-000-000	ASSESSING & COLL-STATE LEVY	0	24,911.00		? Check with State	
10-3163-000-000	ASSESSING & COLL - COUNTY LEVY	730,363.06	710,694.00	753,668		
10-3164-000-000	ASSESSING & COLL REDEMPTION	18,491.38	19,000.00	18,700		
10-3165-000-000	ASSESSING & COL FEE IN LIEU	28,873.58	33,000.00	30,000		
10-3166-000-000	ASSESSING & COL MISC.	8,209.09	11,220.00	8,000		
10-3190-000-000	GENERAL TAX PENALTIES & INTRST	40,469.75	33,750.00	40,500		
10-3191-000-000	A & C TAX PENALTIES & INTRST	952.34	855			
10-3210-000-000	BUSINESS LICENSE	72,520.00	62,530.00	62,738	86.51%	86.51%
10-3220-000-000	PLANNING & Z. FEES	65,689.06	34,000.00		?	47.52%
10-3221-000-000	BUILDING PERMITS	234,930.81	200,000.00	235,000	2019	129.08%
10-3221-100-000	BUILDING DEPT CODE TRAINING	0	0			
10-3222-000-000	MARRIAGE LICENSES	1,620.00	1,500.00	1,500	avg	104.12%
10-3225-000-000	ANIMAL LICENSES	0	0			
10-3310-000-000	EMS-SEARCH & RESCUE	0	0			
10-3311-000-000	FOREST RESERVE	0	0			
10-3312-000-000	UDOT/PACIF.CORP-NO.191 LIGHTIN	0	0			
10-3313-000-000	FEDERAL GRANT -COPS FAST	0	0			
10-3314-000-000	FED.GRANT-UDOT/NATURE CONSERVA	0	0			
10-3315-000-000	FEDERAL GRANT - FEMA	0	0			
10-3316-000-000	FEDERAL GRANT-DRUG TASK FORCE	0	0			
10-3325-000-000	25% SITLA MINERAL SHARING	6,131.73	20,000.00	20,000	?	14.61%
10-3326-000-000	UTAH STATE PILT	300,596.00	0		State sends direct now	0.00%
10-3330-000-000	FEDERAL PAYMENT IN LIEU	1,268,212.00	1,294,245.00	1,325,826	Kauffman	0.00%
10-3335-000-000	DIVISION OF WILDLIFE-PILT	4,358.49	4,538.00	4,538		100.00%
10-3336-000-000	STATE SEARCH & RESCUE REIMBURS	27,767.49	28,000.00	28,000		
10-3337-000-000	LIONS PARK GRANT	0	0			
10-3338-000-000	CAPITAL IMPROVEMENT GRANT	0	0			
10-3339-000-000	PLANNING GRANT	0	0			
10-3340-000-000	CARES GRANT - AIRPORT	0	0			
10-3341-000-000	STATE GRANT - COUNCIL ON AGING	23,634.65	25,000.00		? Verleen	60.38%
10-3342-000-000	SANDFLATS-SEARCH & RESCUE	10,000.00	10,000.00	10,000		
10-3343-000-000	STATE GRANT-HAZMAT	15,640.00	39,200.00		?	40.21%
10-3344-000-000	MISC EQUIPMENT GRANT	0	0			
10-3345-000-000	SEUALG SHIP GRANT	8,000.00	2,000.00	2,000		64.95%
10-3346-000-000	THOMPSON FIRE	0	0			
10-3347-000-000	UMTRA SUPPORT STAFF	0	0			
10-3348-000-000	UTAH STATE TOURISM GRANT	0	0			
10-3349-000-000	FOREST SERVICE ECONOMIC DEV. G	0	0			
10-3358-000-000	STATE LIQUOR ALLOTMENT	22,553.68	20,000.00	22,000		0.00%
10-3359-000-000	DEPARTMENT OF MOTOR VEHICLE SE	38,358.60	38,000.00	19,179	50% 2019 - C19 related	39.34%
10-3370-001-000	AIRPORT/REST TAX CONTRIBUTION	325,000.00	0		Figure out later	
10-3370-002-000	OSTA-RESTAURANT/TRT TAX	196,957.00	310,000.00		Figure out later	
10-3370-003-000	MUSEUM-TC	94,300.00	51,377.00		Figure out later	
10-3370-004-000	CITY OF MOAB-ECON.DEVELOPMENT	0	0			
10-3370-005-000	CITY OF MOAB - ECONOMIC DEVPMT	0	0			
10-3371-000-000	OSTA-SSREC.DIST CONTRIBUTION	55,491.31	75,000.00	50,000	? May be less	99.00%
10-3372-000-000	CITY OF MOAB-BLDG. INSPECTOR	6,565.00	0			0.00%
10-3373-000-000	CITY OF MOAB DISPATCH SERVICES	117,017.84	65,000.00	120,000	1/2 Disp. Commander Costs	87.51%
10-3374-000-000	SEARCH & RESCUE - TRT	198,204.00	98,364.00		Figure out later	
10-3375-000-000	LAW ENFORCEMENT - TC	2,472,033.99	1,363,725.00		Figure out later	
10-3376-000-000	DRUG COURT TRANSFER	0	0			

10-3377-000-000	GRAND CENTER TRCC CONTRIBUTION	167,557.00	314,746.00		Figure out later	
10-3378-000-000	UDOT-SR CITIZENS BUS MATCH	0	0			
10-3379-000-000	LIBRARY CUSTODIAL	0	0			
10-3380-000-000	EXPENSE REIMBURSEMENT	23,859.66	23,000.00	23,000		82.05%
10-3381-000-000	CARES ACT REVENUE	0	1,210,286.00	0		
10-3382-000-000	AIRPORT CARES ACT REVENUE	0	774,388.00		Runs 3 years ??	
10-3383-000-000	FEMA COVID REVENUE	0	35,000.00	0		
10-3410-000-000	ADMINISTRATIVE FEES	12,862.00	134,600.00	134,600	Increased other fund cont.	191.81%
10-3411-000-000	CLERK'S FEES	4,495.63	4,500.00	4,500		121.32%
10-3412-000-000	RECORDING FEES	123,573.03	90,000.00	90,000	Check with John C	92.78%
10-3413-000-000	AIRPORT FEES	23,036.80	23,938.00	17,278	75% 2019	59.25%
10-3413-001-000	AIRPORT VENDING	0	2,000.00	2,000		
10-3413-002-000	AIRPORT PARKING	0	0			
10-3414-000-000	PLAN CHECK FEES	21,305.96	25,000.00	25,000		136.96%
10-3415-000-000	RETURNED CHECK FEES	25	200	150		
10-3416-000-000	U A TESTING	0	500	250		
10-3417-000-000	SPECIAL EVENT FEES	2,900.00	1,500.00	1,500		82.35%
10-3418-000-000	DNA COLLECTIONS	1,390.00	2,500.00	1,400		37.97%
10-3419-000-000	BREATHALYZER FEES	0	0			
10-3420-000-000	TRANSIENT INMATE HOUSING	0	1,200.00	1,200		
10-3421-000-000	SHERIFF FEES	8,891.80	6,563.00	10,000		199.70%
10-3422-000-000	SEARCH AND RESCUE	0	0	0		
10-3423-000-000	JAIL FEES	5,455.99	3,000.00	5,000		81.88%
10-3424-000-000	SHERIFF - MOVIE SUPPORT	37,339.04	2,500.00	2,500		9.91%
10-3425-000-000	STATE JAIL HOUSING CONTRACT	74,917.75	76,000.00	75,000	Check with Shan	99.97%
10-3426-000-000	FELONY PROBATION REIMBURSEMENT	85,792.16	75,000.00	85,000	Check with Shan	
10-3427-000-000	CERT GRANT PROCEEDS	0	0			
10-3428-000-000	STRIKE FORCE OVERTIME	0	0			
10-3429-000-000	INMATE WORK RELEASE	0	0			
10-3431-000-000	911 RECORDING FEES	0	0			
10-3440-000-000	AIRPORT SECURITY	0	0			
10-3445-000-000	WEED REMOVAL	0	3,500.00	3,000		
10-3490-000-000	OTHER CURRENT SERVICES	0	0			
10-3492-000-000	JUROR & WITNESS FEES	0	0			
10-3493-000-000	DISTRICT COURT FINES	0	0			
10-3494-000-000	SPECIAL SERVICES - BAILIFF	8,978.48	8,000.00	3,438	Reduced C19	38.29%
10-3495-000-000	ELECTION FILING FEES	168.02	4,190.00	168		2180.20%
10-3511-000-000	JUSTICE COURT FINES	359,089.94	216,000.00	216,692	C19	60.34%
10-3513-000-000	RESTITUTION FINES	23,567.38	25,000.00	25,000		97.20%
10-3514-000-000	PUBLIC DEFENDER RECOUPMENT	7,885.80	7,000.00	7,000		64.19%
10-3515-000-000	SECURITY SURCHARGE	80,604.76	65,000.00	40,000	C19	43.35%
10-3516-000-000	ANIMAL FINES	0	0			
10-3517-000-000	STATE ALCOHOL FINES	7,723.62	6,000.00	4,500		42.80%
10-3518-000-000	ALCOHOL REHAB	0	0			
10-3519-000-000	LOCAL COURT SURCHARGE	17,026.34	18,000.00	9,805	C19	57.59%
10-3520-000-000	ASSET FORFEITURES	0	0			
10-3521-000-000	COURT SECURITY STATE REIMBURSEMENT	9,376.03	5,000.00	5,000		44.85%
10-3610-000-000	INTEREST	91,364.26	29,000.00	13,835	Kauffman	36.51%
10-3611-000-000	ZIONS CAP INVESTMENT EARNINGS	77,021.90	32,304.00	19,200	Kauffman	
10-3619-000-000	AIRPORT RAMP FEES	20,673.00	15,336.00	15,505	75% 2019	47.34%
10-3620-000-000	RENTS AND CONCESSIONS	52,230.00	56,000.00	52,000		100.01%
10-3621-000-000	COURT LEASE-ST. OF UTAH	160,109.26	160,109.00	160,109		100.00%
10-3622-000-000	STAR HALL RENT	2,685.00	500	500		37.50%
10-3623-000-000	AIRPORT LEASES	252,276.70	157,580.00		? Ask Andy	43.24%
10-3623-100-000	AIRPORT LEASE/GARAGE COMPANY	0	0			
10-3624-000-000	CIVIC CENTER USE FEE	9,036.75	4,000.00	4,518	50% 2019	24.31%
10-3625-000-000	STALL RENT	37,100.92	20,500.00	27,826	75% 2019	58.93%
10-3626-000-000	OSTA ADVERTISING	0	0			
10-3627-000-000	ARENA RENT	58,578.00	11,137.00	43,934	75% 2019	19.30%
10-3628-000-000	OIL LEASE ROYALTIES	0	0			
10-3629-000-000	SENIOR CITIZENS SPECIAL PROJEC	383	300	300		28.23%
10-3630-000-000	MISC REVENUE	11,960.43	12,863.00	10,000		264.17%

10-3631-000-000	OSTA-CONCESSIONS	19.1	0	0		0.00%
10-3632-000-000	LANDING FEES	10,957.59	10,000.00	8,218	75% 2019	25.58%
10-3635-000-000	EVAPORATIVE POND MONITORING	1,882.00	1,000.00	1,000		57.24%
10-3640-000-000	SALE - FIXED ASSETS	135	0	500		0.00%
10-3650-000-000	SALE OF MATERIALS & SUPPLIES	55.62	500	100		147.97%
10-3651-000-000	EXTENSION SERVICE PROJECTS	0	0			
10-3652-000-000	FAIR RECEIPTS	0	0			
10-3653-000-000	USU POSTAGE REIMBURSEMENT	0	0			
10-3654-000-000	INSURANCE CLAIM PAYMENT	29,163.42	26,000.00	26,000		17.51%
10-3655-000-000	GRAND COUNTY HISTORY BOOK SALE	0	0			
10-3656-000-000	ECONOMIC DEV-RELOC.PACKETS	0	0			
10-3690-000-000	CAPITAL LEASE OBLIGATION	0	0			
10-3691-000-000	OTHER FUNDS TRANSFERS	0	0			
10-3890-000-000	CONTRIBUTION-GENERAL FUND SUPL	0	421,109.00		Figure at end	