

## **Grand County Budget Advisory Board**

Friday, September 23, 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, Gabriel Woytek, Kevin Walker, Renee Baker, Carrie Valdes (non-voting), John Cortes (non-voting)

**Virtual attendance:** Shalee Bryant

**Call to Order 1:01 p.m.**

### **Action Items**

1. Appointment of Secretary

**Motion by** Renee Baker to nominate Gabriel Woytek as Secretary

**Motion seconded by** Kevin Walker

**Vote Passes 5-0**

2. *Approval of Minutes – 9/9/22 Meeting (postponed)*
3. *Approval of Minutes – 9/16/22 Meeting (postponed)*

### **Discussion Items**

#### **Review of Department Budgets**

- a) Library Operations, Capital, and Debt (Carrie Valdes)  
Baird explained that library operations predominantly funded by property tax levy. Treasurer provided projections which account for new growth. \$1,083,350 in projected revenue for 2023. Baird offered brief description of different tax revenues associated with GCPL. Walker sought clarification that the commission controls taxation for library. Valdes explained that the library has an advisory board per state code, which approved the proposed budget proposed at this meeting. Last increase in library tax was 2020. Unlike sales tax, library revenues don't increase with growth in the economy. Valdes offered explanation of various other revenue streams. Some ARPA money might still be available in 2023, but not certain. New Interlocal Agreement with San Juan County to provide service to SJC residents with 84532 zip code. Average cost to GC taxpayers for Library Operations used to negotiate the cost per resident to SJC, which had been approximately \$60 under outgoing agreement, population that fits this description has risen significantly. Library fund surplus will continue to be eroded. 2023 contribution will likely be similar to 2022.

Valdes offered overview of Expense side. No new employees requested. Minimal number of changes overall. Proposed \$12,000 increase to cover rent on a new library facilitated teen center at the Moab Community Resource Center. No additional staffing will be needed. Proposed \$18,000 increase for portable hot spot data for 50 devices, previously funded by ARPA funds, 130 currently in circulation. \$2,000 software increase. Discussion regarding the intricacies of taxing related to Public Libraries in Utah. Brief overview of Capital Projects Fund, contribution from library fund reserve, which is used for maintenance. Overview of library debt service, associated with separate property tax levy.

b) Recorder (John Cortes)

Cortes presented 2023 budget expense requests. Travel line item request reduced from \$2,000 to \$1,200 to reflect actual costs. Equipment Maintenance request increased for large format printer and micro fiche machines. This cost historically has never been higher than \$482. Baird explained that unexpected expenses are best drawn from the general fund and that budget requests should reflect actual expected costs and past trends. Equipment maintenance reduced from \$1,500 to \$600. Baird provided an explanation for how he analyses historical data to determine appropriate department budget requests. Clarification offered with regards to the use of the fuel line item. Fuel line used for County vehicle use and County gas card. Fuel line reduced to \$500, travel increased to \$1,400 to account for this clarification. Increase in Professional Services line to account for new CAD program. \$7,400 in Capital Equipment for a new Plat Cabinet and furniture. Quote received for both expenses. \$4,850 for the cabinet, and \$880 for 11 chairs. Line reduced to 5,650, to be moved to inventory. Capital Equipment is typically only used for single items costing more than \$5,000. Baird to check with IT to determine computer inventory needs and revise overall line as needed.

c) Courthouse Debt

Bond approved by the voters to remodel courthouse in mid-1990's, paid off in 2022. No need to budget, as the debt is set to be retired. Any money left in fund balance can be transferred to the General Fund when that occurs.

d) Municipal Building Authority

Review of all active projects. MBA is a mix between a political subdivision and a nonprofit corporation, an entity statutorily obligated for the County to pass bonds and approve debt. Mostly utilized for other entities' projects. New CIB Loan for Jackson Street Phase II, \$447,000 grant and \$909,000 1% interest loan awarded, plus contributions from Transportation SSD and County Stormwater savings fund. Airport Projects discussed, to be spent from ARPA and/or TRCC. Grand Center debt typically paid for by TRCC. Debt paid by SEUHD will clear after that building is sold amidst Health Department relocation. Revenue and Expense are mirrors in this fund.

e) *Fund 25, Miscellaneous Grants (postponed)*

f) *Fund 27, Designated Funds (postponed)*

g) Fund 36, Healthcare Sales Tax

Pass-through fund to Canyonlands Healthcare Special Service District and Emergency Medical Services Special Service District. 15% added to projection to cover the possibility of more revenue coming in than expected, which could cause Grand County to go over budget if it makes a greater than expected allocation. Flat growth projected. Overview of projection given, with methodology.

h) Fund 30, UMTRA liaison

Agreement with the Department of Energy (Federal) to fund liaison position. Budgeted according to maximum grant amount possible, which has never been fully spent and likely will not be in 2023.

i) Fund 26, TRT Impact Mitigation

Description and explanation of reduced TRT Mitigation projection. Overview of contributions from this fund. Walker sought clarification as to whether any of these contributions constituted the entirety of their recipients' budgets. Most of SAR, 57% Law Enforcement, all of Thompson Fire's budget. These monies used to offset General Fund expenses, and growth in last decade has largely allowed Grand County to avoid raising property taxes, which has happened only once in the last 16 years. Many more eligible expenses incurred that would be offset if a greater amount of impact mitigation funds were available.

**Future Considerations** (none at this time)

**Meeting Adjourned at 2:32 p.m.**