

**Budget Advisory Board
MEETING MINUTES**

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

October 2, 2020

The Budget Advisory Board met on the above date electronically via Zoom. The meeting was called to order by Chair Chris Baird at 8:32 a.m. with a quorum present. In attendance were Quinn Hall (Clerk/Auditor), Elaine Gizler (Travel Council Director), Jaylyn Hawks (Commission Member), Chris Kauffman (County Treasurer and Board Secretary), and Zach Wojcieszek (Citizen member). Also present were Mallory Nassau (Assistant Commission Administrator) and citizen Kevin Walker.

A. Action Items:

1. Approval of Minutes

a. September 25, 2020

Motion by Jaylyn to approve the minutes, seconded by Quinn. Motion passes unanimously.

2. Review of budgets for 2020 amended and 2021 tentative:

a. Treasurer

Chris Kauffman said he's requesting the same amount as he did for 2020.

b. Clerk/Auditor

Quinn Hall said they deleted some items that they had in their 2020 budget. Chris B said that assessing and collecting was higher in 2019 because we were paying for a centrally assessed appeals attorney, and then we moved that item out of the Clerk/Auditor budget to non-department. Quinn said he would like to establish a grant manager/accounts receivable position as his 5th deputy. Chris B. said that the 5th deputy position is approved, but there's a hiring freeze, so they will evaluate that, maybe revise the 5th deputy position to include grant management and accounts receivable – possibly at a revised grade. More training on Casselle is important and included in the 2021 budget request.

Discussion was had about whether remodeling the Clerk/Auditor's door to make it more like the assessor's window and whether or not it might qualify for funding under the CARES Act. Chris K. said the rules are not spelled out clearly, but there seems to be some leeway on what would qualify, and he feels we have a good argument that it is COVID-related.

c. Maintenance

Shawn Fugit spoke about travel, office supplies, and equipment maintenance, and does not foresee a change to the \$2,200 spent on equipment maintenance, although his trucks are old. They decided on \$3,000. He discussed building grounds & maintenance expenses; he said he could subtract \$5,000 from the \$46,000 he had projected. They discussed utilities, keeping that budget at \$87,000. For fuel, the average has been a little over \$2,000. For professional and technical services, in 2019 he spent \$4,800, which was higher than the average of \$3,000. They decided on \$4,000. The 5-year average was \$3,500 for special department supplies.

d. Weed Control

This one is split between the general fund and a grant fund. In the general fund, revenue is brought in when they do

work on private property. They also get money from the BLM and other agencies. Tim Higgs and Chris B. discussed subscriptions, public notices (\$500 in 2019), travel (average is \$2,500). The equipment maintenance average was around \$5,400. In 2019, he spent \$3,450 on equipment maintenance; they agreed on \$6,000 for the projected figure. Fuel was \$2,500, on par with the last couple years. He will be getting a new computer (Inventory).

Chris B. said that it's not good to build contingencies into the budget, because if you budget an amount of money as a contingency, that means it's not available for anyone else in the general fund. Instead of contingencies, we can amend the budget later in the year. We need to be as realistic as possible.

The Weed Control grant fund: In 2018, we brought in \$90,842. In 2019, we brought in \$101,640. And this year we're up to \$58,100. Chris B. said that the actual revenue coming in is more than they've been budgeting (\$65,000). They've discussed using that to have employees working more. Tim reported that he's expecting \$16,759.75 in revenue that hasn't been invoiced yet (since July 1), and that number will go up as he adds in work they've done in September, and then the fourth quarter will add more revenue. Chris B. said they may consider transferring some of that over to cover general fund expenses.

The \$10,237 in miscellaneous supplies is what was left over after we budgeted salary and benefits, plus travel costs.

In special department supplies, Tim estimated he would spend \$5,000. Chris B. set travel at \$5,000.

e. Building Official

Bill Hulse explained noticing requirements for all the residents who are affected by the floodplain. He hopes to include those notices for floodplain-affected people in with the property tax notices to save money. For travel, the customary annual ABM meeting and education conference in St. George will not be held. A lot of Cole's travel is reimbursed by the ICC, for being on that committee.

Chris B. said that office supplies are consumable, whereas inventory are non-consumable items that are less than \$5,000, so computers would go into inventory. Bill said they will need 2 new vehicles in maybe 2 years, they are discussing whether to lease them or purchase them. Chris B. said any purchase over \$5,000 would go in the capital projects fund. Bill said they may spend more on fuel next year. Bill categorizes i-WorQ in special department supplies. Chris B., Chris K., and Bill discussed getting the public portal covered under the CARES Act, and Bill can get supporting documentation from those groups that negotiated with the State for CARES Act money.

For building permit revenue in the General Fund line item, Bill is expecting to bring in \$388,000 for the larger projects, but it may go down to \$320,000 if Sage Creek decides not to come on board (this for 2020). That figure does not include single family homes and smaller projects. Bill is not expecting many new hotel projects for 2021 due to the Overnight Accommodations restrictions passed by the Commission, so that is slowing down, except for multi-family housing in Arroyo Crossing.

f. Recorder

John Cortes proposed keeping things the same as 2020, except he increased the amount for inventory. He needs a new CAD program, his is outdated and won't work on the newer computers. The increase of \$1,500 (to \$3,000) is in case he needs 1 or 2 new computers. Miscellaneous supplies has a budget of \$1,000, but it averages \$122 over the last 5 years. John agreed to decrease that to \$500. The average for special department supplies is about \$3,500. He probably won't use the \$1,500 for travel this year, but wants to keep it for next year. The same is true for public notices.

g. Sales, Use, & Excise Tax Updated Projections

At the last meeting they only had figures through June, and the combined total was about 77% as compared with June of 2019. With July, the cumulative is 109.65%, so we actually exceeded 2019, in total. As compared with 2019, transportation taxes are up 17%-18%, the County optional sales tax is up 13.55%, the health care tax is up 16.5%, restaurants are up 9.7%, and even TRT grew by about 2%. Sales tax is up 16.86% as compared with 2019. Car rental taxes increased by 52%, and the other car rental line item went up 36.25%, as compared with 2019. Chris B.'s estimate for how much the locals pay in sales tax is between 40% and 50%, by using our slowest visitation month as

the baseline. There was discussion about future trends in revenue, whether the increases seen from July are an outlier or an actual trend, and Chris B. said we can evaluate that when we see a few more months' numbers. However, by the time these projections are due to prepare the tentative budget, we will only have actual numbers through August. Although even after the draft budget goes to the Commission, it can be amended.

Even with a strong recovery, Chris B. is still estimating that we will be down about \$2,193,000 in 2020 versus 2019, because the losses were so great in the spring. Discussion ensued about the actual process of making 2021 projections. Chris B. suggested looking at several years of historical trends and using those to project 2021 sales tax revenues. .

Future Considerations (none)

Adjournment

The meeting was adjourned by Chair Baird at 10:55 a.m.



Chris Baird
Budget Advisory Board Chair



Christopher Kauffman
Budget Advisory Board Secretary

Treasurer	2020 Budget	2020 Projection	2021 Budget Request	Comments	2015-19 AVG	2021 vs. AVG	2021 vs 2019
10-4143-110-000 SALARIES	133,304.00				112,567	0.00%	0.00%
10-4143-110-001 OVERTIME	0.00				0	#DIV/0!	#DIV/0!
10-4143-130-000 EMPLOYEE BENEFITS	76,381.00				57,020	0.00%	0.00%
10-4143-210-000 SUBSCRIPTIONS & MEMBERSHIPS	182.00		186		182	102.20%	100.00%
10-4143-220-000 PUBLIC NOTICES	100.00		150		44	342.86%	155.04%
10-4143-230-000 TRAVEL	2,195.00		1,785		1,647	108.39%	92.81%
10-4143-240-000 OFFICE SUPPLIES & EXPENSE	1,440.00		1,686		5,284	31.91%	141.58%
10-4143-250-000 MAILINGS AND POSTAGE	4,890.00		4,640		872	531.90%	106.38%
10-4143-260-000 PAYMENT FEES	300.00		375		61	610.21%	122.04%
10-4143-290-000 FUEL	0.00				0	#DIV/0!	#DIV/0!
10-4143-310-000 PROFESSIONAL SERVICES	6,918.00		6,918		6,558	105.50%	100.01%
10-4143-360-000 CELL PHONE ALLOWANCE	1,560.00		1,560		1,073	145.39%	98.73%
10-4143-400-000 SPECIAL DEPT. SUPPLIES	0.00				2	0.00%	#DIV/0!
10-4143-740-000 CAPITAL EQUIPMENT	0.00				0	#DIV/0!	#DIV/0!
10-4143-800-000 INVENTORY	0.00		200		714	28.00%	#DIV/0!
10-4143-860-000 SCHOOLING EXPENSE	890.00		975		728	133.90%	433.33%

Clerk/Auditor	2020 Budget	2020 Projection	2021 Budget Request	Comments	2015-19 AVG	2021 vs. AVG	2021 vs 2019
10-4142-110-000	188,834			Proposed Grant/AR	258,160	0.00%	0.00%
10-4142-110-001	0				693	0.00%	0.00%
10-4142-130-000	176,048				167,051	0.00%	0.00%
10-4142-210-000	107	0	150		143	104.75%	220.59%
10-4142-220-000	200	200	200		155	129.14%	42.20%
10-4142-230-000	800	500	1,000		549	181.99%	#DIV/0!
10-4142-240-000	6,000	5,000	6,000		6,025	99.58%	136.57%
10-4142-250-000	30,109	29,000	30,000		23,525	127.52%	104.47%
10-4142-290-000	200	175	300		145	206.79%	#DIV/0!
10-4142-310-000	500	150	500		2,696	18.55%	#DIV/0!
10-4142-320-000	0				0	#DIV/0!	#DIV/0!
10-4142-360-000	1,560	500	1,000		1,712	58.41%	61.54%
10-4142-400-000	2,500	2,100	2,500		1,861	134.35%	247.29%
10-4142-720-000	0				0	#DIV/0!	#DIV/0!
10-4142-730-000	0	20,000	20,000		0	#DIV/0!	#DIV/0!
10-4142-740-000	0	0	0	0	#DIV/0!	#DIV/0!	
10-4142-800-000	1,001		2,500	2,496	100.17%	13150.97%	
10-4142-840-000	10,000	10,000	10,000	26,086	38.33%	16.18%	
10-4142-860-000	1,000	0	8,000	2,777	288.08%	32000.00%	
10-4142-920-000	0			0	#DIV/0!	#DIV/0!	
				REMODEL WINDOW/MOVE DESK			
				What happened in '19?			
				Caselle training?			

		2020 Budget	2020 Projection	2021 Budget Request	Comments	2015-19 AVG	2021 vs. AVG	2021 vs 2019
Maintenance								
10-4160-110-000	SALARIES	251,069.00			Check 2020 Expenses for Mis-code	219,918	0.00%	0.00%
10-4160-110-001	OVERTIME	0.00				46	0.00%	0.00%
10-4160-110-002	ON CALL PAY	0.00				0	#DIV/0!	#DIV/0!
10-4160-130-000	EMPLOYEE BENEFITS	151,191.00				134,991	0.00%	0.00%
10-4160-230-000	TRAVEL	100.00	100.00	100		18	555.56%	#DIV/0!
10-4160-240-000	OFFICE SUPPLIES	200.00	150.00	200		46	438.23%	144.68%
10-4160-250-000	EQUIPMENT MAINTENANCE	5,000.00	3,000.00	3,000		2,263	132.59%	121.72%
10-4160-260-000	BUILDING & GROUNDS MAINTENANCE	65,000.00	46,000.00	60,000		31,735	189.07%	176.89%
10-4160-270-000	UTILITIES	90,000.00	87,000.00	87,000		84,596	102.84%	100.69%
10-4160-280-000	VEHICLE LEASE PMT	0.00	0.00	0		0	#DIV/0!	#DIV/0!
10-4160-290-000	FUEL	2,500.00	2,000.00	2,200		2,024	108.68%	107.89%
10-4160-310-000	PROFESSIONAL & TECHNICAL SERVI	4,500.00	4,000.00	4,000		3,001	133.30%	82.29%
10-4160-360-000	CELL PHONE ALLOWANCE	3,480.00	3,480.00	3,480		3,313	105.04%	101.16%
10-4160-400-000	SPECIAL DEPT. SUPPLIES	4,000.00	1,500.00	3,500		3,484	100.46%	262.48%
10-4160-710-000	BASEMENT REPAIRS	0.00	0.00	0		0	#DIV/0!	#DIV/0!
10-4160-720-000	CAPITAL BUILDINGS	0.00	0.00	0		0	#DIV/0!	#DIV/0!
10-4160-730-000	CAPITAL IMPROVEMENTS	0.00	0.00	0		306	0.00%	#DIV/0!
10-4160-740-000	CAPITAL EQUIPMENT	0.00	0.00	0		90	0.00%	#DIV/0!
10-4160-800-000	INVENTORY	5,000.00	1,500.00	2,300		2,252	102.13%	111.29%
10-4160-860-000	SCHOOLING	400.00	400.00	400		18	2285.71%	#DIV/0!

		2020 Budget	2020 Projection	2021 Budget Request	Comments	2015-19 AVG	2021 vs. AVG	2021 vs 2019
Weed								
General Fund								
10-4252-110-000	SALARIES	113,105.00				96,357	0.00%	0.00%
10-4252-110-001	OVERTIME	0.00				141	0.00%	0.00%
10-4252-130-000	EMPLOYEE BENEFITS	61,846.00				58,378	0.00%	0.00%
10-4252-210-000	SUBSCRIPTIONS & MEMBERSHIPS	1,500.00		700		845	82.81%	69.27%
10-4252-220-000	PUBLIC NOTICE	500.00		500		240	208.77%	100.00%
10-4252-230-000	TRAVEL	2,800.00		2,500		2,424	103.14%	62.65%
10-4252-240-000	OFFICE EXPENSE	450.00		300		255	117.56%	193.05%
10-4252-250-000	EQUIPMENT MAINTENANCE	8,000.00		6,000		5,358	111.98%	173.88%
10-4252-270-000	UTILITIES	2,500.00		2,500		2,271	110.07%	113.50%
10-4252-290-000	FUEL	2,500.00		2,500		1,571	159.12%	96.22%
10-4252-310-000	PROFESSIONAL & TECHNICAL SERVI	0.00				144	0.00%	#DIV/0!
10-4252-360-000	CELL PHONE ALLOWANCE	1,560.00		1,560		1,603	97.32%	94.55%
10-4252-400-000	SPECIAL DEPARTMENT SUPPLIES	6,000.00		6,500		6,114	106.31%	84.08%
10-4252-510-000	INSURANCE	0.00				0	#DIV/0!	#DIV/0!
10-4252-610-000	MISCELLANEOUS SUPPLIES	250.00		250		101	246.63%	135.08%
10-4252-620-000	Photo Expense	25.00		25		5	521.27%	1479.29%
10-4252-730-000	SMALL TOOLS	350.00		350		129	270.86%	265.27%
10-4252-740-000	CAPITAL EQUIPMENT	0.00				0	#DIV/0!	#DIV/0!
10-4252-800-000	INVENTORY	1,600.00		1,000		402	248.48%	79.57%
10-4252-860-000	PUBLIC EDUCATION EXPENSE	1,000.00	750.00	750		798	94.00%	85.29%
General Fund Revenue								
10-3445-000-000	WEED REMOVAL	3,500.00			Look into Transfer from Grant	3,941	0.00%	#DIV/0!
Grant Fund								
25-4241-110-000	SALARIES	65,165.00			Revisit this budget	29,879	0.00%	0.00%
25-4241-110-001	OVERTIME	0				101	0.00%	0.00%
25-4241-130-000	EMPLOYEE BENEFITS	6,022.00				3,504	0.00%	0.00%
25-4241-230-000	TRAVEL	5,800.00	5,000.00	5,000		4,734	105.62%	108.07%
25-4241-310-000	PROFESSIONAL SERVICE	0				1,039	0.00%	#DIV/0!
25-4241-400-000	SPECIAL DEPT. SUPPLIES	0	5,000.00			10,122	0.00%	0.00%
25-4241-610-000	MISCELLANEOUS SUPPLIES	10,237.00	5,237.00		Budget for Transfer to GF	216	0.00%	0.00%
Grant Revenue								
25-3647-000-000	BIOLOGICAL WEED CONTROL	65,000.00	75,000.00		Work with Tim on Rev Projections	75,886	0.00%	0.00%

		2020 Budget	2020 Projections	2021 Budget Request	Comments	2015-19 AVG	2021 vs. AVG	2021 vs 2019
Building Inspector								
10-4242-110-000	SALARIES	171,967.00				212,398	0.00%	0.00%
10-4242-110-001	OVERTIME	0.00				0	#DIV/0!	#DIV/0!
10-4242-130-000	EMPLOYEE BENEFITS	103,676.00				114,386	0.00%	0.00%
10-4242-210-000	SUBSCRIPTIONS & MEMBERSHIPS	900.00	935.00	1,000		1,375	72.75%	79.46%
10-4242-220-000	PUBLIC NOTICES	300.00	0.00	500	NFIP notifications and outreach	108	465.12%	#DIV/0!
10-4242-230-000	TRAVEL	4,000.00	1,274.40	2,000	No ABM in Feb/Cole's travel is reimbursed	3,648	54.83%	84.97%
10-4242-240-000	OFFICE EXPENSE & SUPPLIES	3,000.00	3,000.00	3,000		4,349	68.99%	99.67%
10-4242-250-000	EQUIPMENT MAINTENANCE	1,500.00	28.26	1,000	are the YTD totals updated?	978	102.20%	32.88%
10-4242-280-000	LEASE PAYMENT	0.00	0.00	0		0	#DIV/0!	#DIV/0!
10-4242-290-000	FUEL	2,500.00	2,000.00	2,700		2,197	122.89%	111.56%
10-4242-310-000	PROFESSIONAL & TECHNICAL SERVI	500.00	250.00	500		643	77.76%	#DIV/0!
10-4242-360-000	CELL PHONE ALLOWANCE	1,560.00	1,560.00	1,560		1,406	110.95%	87.39%
10-4242-400-000	SPECIAL DEPT. SUPPLIES	3,000.00	3,000.00	3,000	Maybe split lworx with PZ? Get total from Bill	1,797	166.94%	90.07%
10-4242-620-000	MISCELLANEOUS SERVICES	0.00	0.00	0		796	0.00%	#DIV/0!
10-4242-740-000	CAPITAL EXPENDITURES	0.00	0.00	0	Maybe New Vehicles in a couple years	0	#DIV/0!	#DIV/0!
10-4242-800-000	INVENTORY	2,000.00	0.00	2,000	Need 2021 I codes for 2022 adoption	367	544.34%	#DIV/0!
10-4242-860-000	SCHOOLING	2,500.00	992.50	2,000	Coordinate with Designated Fund	1,216	164.45%	159.62%
Revenue								
10-3221-000-000	BUILDING PERMITS	200,000.00	388,094.10	225,000	We had a lot of big projects this year, OAO will cut th	232,845	96.63%	95.77%

2020 Budget 2020 Projection 2021 Budget Request Comments 2015-19 AVG 2021 vs. AVG

Recorder

	2020 Budget	2020 Projection	2021 Budget Request	Comments	2015-19 AVG	2021 vs. AVG
10-4144-110-000 SALARIES	161,389.00				146,924	0.00%
10-4144-110-001 OVERTIME	0.00				0	#DIV/0!
10-4144-130-000 EMPLOYEE BENEFITS	84,132.00				77,494	0.00%
10-4144-210-000 SUBSCRIPTIONS & MEMBERSHIPS	200.00		200		104	191.57%
10-4144-220-000 PUBLIC NOTICES	300.00	0.00	300		0	#DIV/0!
10-4144-230-000 TRAVEL	1,500.00	0.00	1,500		947	158.33%
10-4144-240-000 OFFICE SUPPLIES & EXPENSE	2,500.00		2,500		3,356	74.49%
10-4144-250-000 EQUIPMENT MAINTENANCE	500.00		500		240	208.07%
10-4144-290-000 FUEL	200.00		200		0	#DIV/0!
10-4144-310-000 PROFESSIONAL SERVICES	7,000.00		7,000		6,558	106.75%
10-4144-400-000 SPECIAL DEPT. SUPPLIES	5,000.00		5,000		3,487	143.39%
10-4144-610-000 MISCELLANEOUS SUPPLIES	1,000.00		500		122	408.40%
10-4144-740-000 CAPITAL EQUIPMENT	0.00				0	#DIV/0!
10-4144-800-000 INVENTORY	1,500.00		1,500		1,481	101.26%
10-4144-860-000 SCHOOLING	1,500.00		1,500		687	218.39%