

**Budget Advisory Board
MEETING MINUTES**

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

September 24, 2021

The Budget Advisory Board met on the above date electronically via Zoom. The meeting was called to order by Budget Officer and Board Chair Chris Baird at 1:00 p.m. with a quorum present. In attendance were Quinn Hall (County Clerk/Auditor), Kevin Walker (County Commissioner), Chris Kauffman (County Treasurer and Board Secretary). Also joining after the call to order; Commissioner Mary McGann, Zach Wojcieszek, and Angela Book. Also present were Mallory Nassau (Associate Commission Administrator), Renee Baker (Personnel Services Director), Shawn Fugit (Facilities Manager), and Carrie Valdez (Library Director).

A. Action Items:

1. Approval of Minutes:

a. September 3, 2021

Motion by Kevin Walker to approve the September 3, 2021 Minutes, seconded by Chris Kauffman, passes 5-0.

b. September 17, 2021

Baird postponed any action on this.

2. Report: Update on Revenue Projections

Baird said he got the revenue figures for July, so that altered his projections a bit. He focused on the percentages showing July 2021 collections versus July 2020 collections. The Covid shutdown makes the first half of 2020 not very useful, but a lot of the accounts had recovered somewhat by July, so that makes the second half of 2020 a useable reference point. Tax revenue categories in July 2021 showed flat to slight increases, except for restaurant tax revenue, which fell, and Transient Room Tax which grew 13.5%. Normal growth is 4% to 6%, which shows in most categories. As Baird suspected, we are hitting a plateau on the big growth spurt. The figures show record-setting growth overall for 2021. Baird suspects that poor air quality does affect our local economy, and would like to track particulate levels against economic activity.

3. Review of Department Budgets:

a) Library

Revenue for the Library is predominantly from property tax. Right now there is a surplus of revenue for the Library (around \$36,000), which will probably be absorbed by salary/benefit increases. The expenses for employees will probably increase in 2022, due to COLA, pay for performance, etc. Rising salary and benefit cost will likely prompt consideration of a property tax increase soon.

Library revenue from property tax should increase slightly in 2022 due to new growth. The Interlocal Agreement with San Juan County will expire at the end of 2021, and San Juan is trying to decide whether to renew it. For expenses, Valdez said that the remainder of the roof still needs to be repaired, and in the next 3 years, 75% of the roof will need to be repaired. Shawn Fugit (Facilities Manager) estimated that would cost \$150,000.

b) Personnel Services

Renee Baker is requesting a new specialist position, who would handle all the HR duties, so that Baker can get to

some of the big projects she's been wanting to for the last few years. Baird agreed that that position has been off and on for a while, but that the department does need another person. Baker's biggest expense is professional services. Right now Baker is acting as a middleman for these services, so if she could outsource some of them, it would free up her time, without needing to hire an assistant. The Right Way App. would take care of functions such as benefits analyses. Another App would help complete employee evaluations.

c) Treasurer

Chris Kauffman gives a preliminary estimate of 65% for interest calculations for the 2022 budget, as compared with 2021. There are no major changes. A new Chief Deputy Treasurer will mean a lower salary for that position, probably. He is advertising a bit more regarding tax relief options. The biggest change for him is in the professional services line, because the property tax software they use is increasing their rates by 30%. The other big expense change is in inventory, to replace a desktop computer.

d) Maintenance

Fuel expenses are going up, but Baird persuaded Fugit to lower his projection to \$2,300 for 2022. Fugit said the forklift is old, and parts are getting harder to come by, it may need to be replaced soon. They agreed on \$60,000 for building, grounds, and maintenance. For utilities, they set it at \$94,000 for now. For Training, Fugit wants to get CPR classes for his employees.

e) Clerk/Auditor

Quinn Hall and Baird agreed on \$6,000 for office supplies and expenses. For professional & technical services, Hall said the Audit team has significantly decreased the level of services they're providing, so Hall is hoping to hire an outside accounting consultant, to get their books in order, before the Auditors arrive. The budget amount for that service is set at \$25,000. Their phone allowance is \$1,080, but that amount needs to be raised. For schooling, Baird brought up Caselle training. Hall said that he received an email from Caselle that the training is virtual and is free. They set other training costs at \$3,000. Baird would still like to have Caselle come to the Clerk's office, check through everything, and fine-tune the accounting system.

Future Considerations

Adjournment

The meeting was adjourned by Chair Baird at 2:44 p.m.



Chris Baird
Budget Advisory Board Chair



Christopher Kauffman
Budget Advisory Board Secretary