

Grand County Budget Advisory Board Meeting

Thursday, October 26, 2023, 2:00 p.m.

The regular meeting of the Budget Advisory Board (BAB) was called to order by Chairman Gabriel Woytek at 2:04 p.m. in the Grand County Commission Chambers. Board members present were: Personnel Services Director Renee Baker, Commissioner Bill Winfield, Associate Commission Administrator Quinn Hall, Commissioner Kevin Walker, and County Treasurer Chris Kauffman. Shalee Bryant arrived at 2:15. Others present were: Cody Deeter of CFG Consultants, Personnel Services Coordinator Laura Allred, and Chief Deputy Clerk Dana Van Horn.

Action Items

1. Approval of minutes for the Budget Advisory Board meeting of October 12 and 19, 2023:

Motion by Renee Baker to approve the minutes as presented with a spelling correction. Second by Chris Kauffman. MOTION CARRIED 6-0.

Presentations and Discussion

2. Other General Fund Expense Categories:

- a. **4126 Public Defender:** Public Defender services are required by the State of Utah to be provided by the county. The 2023 budget is overspent due to caseload and presently unregulated rates charged by contracted attorneys. Next year's budget should be more straightforward as a new process and predetermined pay rate for contracted defenders will be in place. The department is difficult to budget due to an unknown number of cases that will come to the office.
- b. **4147 Surveyor:** Chairman Woytek spoke with the surveyor and confirmed that the only lines budgeted should be salary and benefits. The employment contract with the Surveyor includes travel in his salary. The map cabinet budgeted for placement in the Recorder's Office this year is already accounted for in the Recorder's budget.
- c. **4150 Non-Department:** This account is used for items that either benefit multiple departments or no specific department in the County. Bank fees are budgeted at \$10k, utilities at \$11k. Professional and Technical line houses funds for the Centrally Assessed Litigator. Treasurer Kauffman said that he would look into cost sharing of the attorney fees. There are other districts, including the school district that account for over 66% of the taxes levied. The Miscellaneous line is used for the purchase of U.S. and State flags for use outside of county facilities.
- d. **4151 Audit:** This account houses costs attributed to the County's external audit. The contract is currently with Larson and Company. There is also a budgeted amount for audit preparations by Squire. There was discussion amongst the board on the length of the contract with Larson and the best-practice timeframe for changing auditors.
- e. **4170 Elections:** 2024 is a presidential election year. There will be three elections administered by the Clerk/Auditor's Office. The Democratic Presidential Primary, the regular primary election, and the general election. \$1500 for an informational kiosk in the courthouse lobby was carried over to 2024's budget request.

- f. **4922 Fire Control:** Chairman Woytek said that the \$50k budgeted for fire control was a placeholder. The exact amount will be approved by the County Commission. 2023's amount was \$46,915.00.
 - g. **4253 Animal Control:** The County contributes funds to Moab City Animal Control based on the number of calls they receive outside of city limits. A contribution is also made to the Humane Society for spay/neuter services as well as funding for utilities at the shelter.
 - h. **4310 Public Health:** The amount contributed to Four Corners Mental Health is based on a formal request to the County Commission. The amount contributed to the SE Utah Health Department is Grand County's proportionate share of the multi-county department. Chairman Woytek budgeted a total of \$194,098 for 2024. 2023's contribution was \$191,414.
 - i. **4561 Museum:** The museum's building is owned by Grand County. The County pays the utilities for the facility. The museum receives additional funding from the County. A 2% proposed increase results in an overall 2024 request of \$114,525.
 - j. **4820 Transfers:** The Transfers and Other Uses account houses the Jail Remodel Lease payment of \$150k. \$200k is contributed to the B-Roads Fund. There are \$5,846,457 in 2023 funds used for capital projects. Chairman Woytek will finalize the number for 2024. Airport debt contributions to be confirmed.
 - k. **4830 Contributions to Other Agencies:** The Contribution to Other Agencies is a fund that represents both donations and obligations to outside entities. Many of the amounts are taken from written requests from entities like Moab Valley Fire and Seekhaven. Other requests are contractual and/or derived from a formula or invoice from entities like SEUAOG or Lower Valley Fire. Chairman Woytek moved the amount allocated in the Commission's Discretionary Budget line to the Water Study Contribution line. 4830 also includes contributions to partner agencies like the Children's Justice Center that, in 2024 will require an additional \$41,454 from the County in order to balance their budget as requested. The ILA with Moab City is presumed to be for the Victim's Advocate agreement. Chairman Woytek will update the \$30k placeholder prior to the next meeting.
3. **New Position Requests, Reclassifications, Cost of Living Adjustments:** In the first presentation, she outlined proposed changes to the "Pay for Performance" program. A committee of staff and commission members designed and implemented this program a couple of years ago and Renee is suggesting changes that would alter the criteria for the Merit Increase (alternating) years of potential step increases for employees. The board discussed the present format and it was agreed that further discussion amongst the County Commission and possibly the committee would be appropriate. She will follow up with some additional, requested numbers and also some examples of what other Utah Counties are doing for their employee performance reviews. Personnel Services Director Renee Baker presented a summary of all new position requests and reclassifications from county departments in a PowerPoint presentation. The recommended COLA increase for all county-paid employees is recommended at 3.2%. The associated costs of the new and reclassified position requests were presented with the COLA included in the calculations. Renee said that it would be easy for her to change the amounts if the COLA was not approved by the County Commission at that amount. It was recommended that the County

Commission meet in a Budget Workshop to discuss and straw poll rank the position requests/reclassifications for possible approval.

4. **Capital Equipment and Building Requests:** Chairman Woytek shared a spreadsheet with requested capital expenditures by department. The requests were limited to those over \$10k impacting the General Fund. It was requested by the board that he follow up with the number of requests below \$10k to understand the entire picture better. A few of the requests were the county's matching portion for grants that are pending. The entire list will be available to the County Commission for review at future meetings/workshops.
5. **Sales and Use Tax Revenue Projections:** Cody Deeter presented a detailed analysis of historical tax revenues and projections for the remainder of 2023 (November and December) and for 2024. The projections were in three categories: Aggressive, Mid., and Conservative. He recommended using the mid or modest growth in tax revenues or the conservative (flat) growth in tax revenues and discouraged using the aggressive model. He suggested that capital expenditures could be conditionally approved by the commission with funds being released for the projects after their receipt. Commissioner Winfield recommended that Cody provide a projection scenario that would account for the decline in TRT and TRNC revenues since 2022. The projections will be presented to the Commission in a workshop for them to choose which one to use for 2024's revenues.

Future Considerations

Chairman Woytek reminded the board that the next meeting is scheduled for Wednesday, November 1, 2023, at 4:30 p.m.

Adjourn – Chairman Woytek declared the meeting adjourned. Hearing no objections, the meeting adjourned at 5:00 p.m.

Attest:

Gabriel Woytek

Gabriel Woytek, Chairman

Chris Kauffman

Chris Kauffman, Secretary