

**APPROVED**

**CACHE COUNTY  
COUNCIL MEETING  
MINUTES  
JUNE 25, 2019**

**Dianna Schaeffer - Fwd: The Herald Journal-Exception to ad requirements???????????**

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**From:** Dianna Schaeffer  
**To:** Joshua Nielsen; RuthAnn Jeffries; Sheldon Wood  
**Date:** 6/27/2016 10:16 AM  
**Subject:** Fwd: The Herald Journal-Exception to ad requirements???????????

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*Can I get a written exception to the 18 point requirement?*

*Dianna Schaeffer,  
Chief Deputy Auditor  
Cache County Corporation  
179 North Main Suite 102  
Logan, Utah 84321  
[\(435\) 755-1706](tel:4357551706)*

>>> Clayne Liechty <[cliechty@hjnews.com](mailto:cliechty@hjnews.com)> 6/27/2016 9:03 AM >>>

Dianna,

The ad at the size it is now would be a 6 column by 7 inch ad and cost \$881.09 for the two days. It does not meet the requirements for the state. The font is only a 10 pt. not the 18 pt. as required by the state. Please let me know what you would like to do.

Thank you,  
Clayne

**Clayne Liechty** | Advertising Sales Manager

Direct Line: [435-792-7251](tel:4357927251)

75 W 300 N, Logan, UT 84321

[The Herald Journal](#) | Empowering the Community

**COUNTY COUNCIL MEETING**  
**June 25, 2019**

<u>NATURE OR ORDER OF PROCEEDING</u>	<u>PAGE</u>
AGRICULTURE AGENT – Jacob Hadfield - Introduction .....	1
APPLEWOOD HOLLOW REZONE RU5 – Public Hearing Set-July 09, 2019-5:50 p.m. ....	2
APPOINTMENTS – Board of Adjustments openings .....	2
BOARD OF ADJUSTMENTS – Appointment openings.....	2
BUDGET – Resolution No. 2019-20 – Amending the 2019 .....	3
COUNTY ADMINISTRATOR POSITION .....	2
COUNTY EMPLOYEE SUMMER PARTY – Wednesday, July 10, 2019-6:00 p.m.....	3
EXECUTIVE SESSION .....	4
EXTERNAL AUDIT REPORT – 2018.....	2
FINANCIAL STATEMENTS .....	1
HAWKES REZONE RU5 – Public Hearing Set-July 09, 2019-5:40 p.m.....	2
HOMELESSNESS – Substance Abuse and Mental Health Relating to .....	2
HYDE PARK CITY CELEBRATION PARADE .....	4
HYRUM 4 <sup>TH</sup> OF JULY PARADE.....	3
LEWISTON 4 <sup>TH</sup> OF JULY PARADE .....	3
LOGAN CITY PIONEER DAY PARADE.....	4
MENDON PIONEER CELEBRATION PARADE .....	4
NORTH LOGAN PIONEER DAY PARADE.....	4
PERSONNEL POLICY AND PROCEDURE MANUAL SECTION VIII RULES AND REGULATIONS DEFINING INCIDENTAL PERSONAL USE OF PUBLIC PROPERTY FOR PURPOSES OF HOUSE BILL 163 – Resolution No. 2019-21 – Amending the Cache County Corporation .....	3
PUBLIC HEARING SET – July 09, 2019-5:40 p.m.-Hawkes Rezone RU5.....	2
PUBLIC HEARING SET – July 09, 2019-5:50 p.m.-Applewood Hollow Rezone RU5.....	2
RESOLUTION NO. 2019-20 – Amending the 2019 Budget .....	3

**RESOLUTION NO. 2019-21 – Amending the Cache County Corporation Personnel Policy and Procedure Manual Section VIII Rules and Regulations Defining Incidental Personal Use of Public Property for Purposes of House Bill 163.....3**

**RESOLUTION NO. 2019-22 – Allowing the Donations of Unclaimed Property (Bikes) to Charitable Organizations .....3**

**REZONE RU5 – Public Hearing Set – July 09, 2019-5:40 p.m.-Hawkes.....2**

**REZONE RU5 – Public Hearing Set – July 09, 2019-5:50 p.m.-Applewood Hollow.....2**

**UNCLAIMED PROPERTY (BIKES) TO CHARITABLE ORGANIZATIONS – Resolution No. 2019-22-Allowing the Donations of.....3**

**VOCA GRANT POSITIONS REQUEST .....2**

**CACHE COUNTY COUNCIL MEETING  
JUNE 25, 2019**

The Cache County Council convened in a regular session on June 25, 2019 at 5:00 p.m. in the Cache County Council Chamber at 199 North Main, Logan, Utah.

**ATTENDANCE:**

**Chairman:** Karl B. Ward  
**Vice Chair:** **Gina H. Worthen absent.**  
**Council Members:** Paul R. Borup, David L. Erickson, Barbara Tidwell, Jon White, & Gordon A. Zilles  
**County Executive:** Craig "W" Buttars  
**Deputy County Clerk:** Sharon L. Hoth  
**County Attorney:** James Swink

**The following individuals were also in attendance:** Director Amy Adams, Brock Alder, Janeen Allen, Charles James Graham, Chris Harrild, Joe Hawkes, Michael Kidman, Alexander Farrel Mortensen, Joseph Parry, Director Josh Runhaar, Jason Sleight, Terry Warner, **Media:** Mattie Mortensen (Herald Journal).

**OPENING REMARKS AND PLEDGE OF ALLEGIANCE**

Council member Jon White gave the opening remarks and led those present in the Pledge of Allegiance.

**REVIEW AND APPROVAL OF AGENDA**

**ACTION:** Motion by Council member Erickson to approve the amended agenda. Zilles seconded the motion. The vote was unanimous, 6-0. Worthen absent.

**REVIEW AND APPROVAL OF MINUTES**

**ACTION:** Motion by Council member Zilles to approve the minutes of the June 11, 2019 Council meeting as written. Tidwell seconded the motion. The vote was unanimous, 6-0. Worthen absent.

**MINUTES FOLLOW-UP:** None

**REPORT OF THE COUNTY EXECUTIVE: CRAIG "W" BUTTARS**

**APPOINTMENTS:** There were no appointments.

**OTHER ITEMS:**

- Financial Statements** are available on the Council members' tablets.

**(Attachment 1)**

- New Agriculture Extension Agent** – Jacob Hadfield introduced himself to the Council.

- ❑ **Board of Adjustments Appointments** – Executive Buttars noted there are three openings on the Board of Adjustments and asked the Council for suggestions prior to the July 9, 2019 Council meeting.
- ❑ **County Administrator Position** – Executive Buttars indicated the Council has a job description for the proposed position as well as a market comparison and needed changes to the County Code relating to the position and asked the Council to review the information for future discussion.

### **ITEMS OF SPECIAL INTEREST**

- **2018 External Audit Report – Jones Simkins** – Mike Kidman presented the audit report and stated it was a good report – a clean audit. It is suggested that the county consider ways to strengthen controls associated with its grant management system. *(The full report is on file in the office of the Cache County Auditor.)*

#### **(Attachment 2)**

**ACTION: Motion by Council member White to accept the 2018 External Audit Report. Tidwell seconded the motion. The vote was unanimous, 6-0. Worthen absent.**

- **VOCA Grant Positions Request – Terryl Warner** stated a VOCA grant has approved funding for two new victim advocates. Warner asked to be allowed to post the positions prior to July 1, 2019, in order to be compliant with the grant. The grant funding will be an item on a special budget opening in July.

**ACTION: Motion by Council member Erickson to approve Warner’s request to post the two positions funded by a VOCA grant. Zilles seconded the motion. The vote was unanimous, 6-0. Worthen absent.**

- **Substance Abuse and Mental Health Relating to Homelessness – Bear River Health Department** – Brock Alder, Director of Substance Abuse Division, told the Council BRAG’s 2018 count for Cache County revealed less than ten homeless due to mental health or substance abuse issues and zero were chronically homeless.

### **PUBLIC HEARINGS, APPEALS AND BOARD OF EQUALIZATION MATTERS**

**PUBLIC HEARING SET: July 09, 2019 at 5:40 p.m. – Hawkes Rezone RU5** – Request for a rezone of 19.92 acres from the Agricultural (A10) Zone to the Rural 5 (RU5) Zone located at 8300 South 4000 West near Wellsville.

**PUBLIC HEARING SET: July 09, 2019 at 5:50 p.m. – Applewood Hollow Rezone RU5** – Request for a rezone of 22.76 acres from the Agricultural (A10) Zone to the Rural 5 (RU5) Zone located at 4642 Hollow Road near Nibley

**ACTION: Motion by Council member White to set two Public Hearings:  
July 09, 2019 at 5:40 p.m. – Hawkes Rezone RU5  
AND**

**July 09, 2019 at 5:50 p.m. – Applewood Hollow RU5 Rezone.  
Erickson seconded the motion. The vote was unanimous, 6-0. Worthen absent.**

**PENDING ACTION**

- **Resolution No. 2019-20 - Amending the 2019 Budget** – HR Director Adams explained the funding request for the half-time custodial position is to correct a funding oversight.

(Attachment 3)

**ACTION: Motion by Council member Borup to approve Resolution 2019-20 – Amending the 2019 Budget. Tidwell seconded the motion. The vote was unanimous, 6-0. Worthen absent.**

**INITIAL PROPOSAL FOR CONSIDERATION OF ACTION**

- **Resolution No. 2019-21 – Amending the Cache County Corporation Personnel Policy and Procedure Manual Section VIII Rules and Regulations Defining Incidental Personal Use of Public Property for Purposes of House Bill 163** – Director Adams worked with the County Attorney’s office to change the County Code so it is compliant with the requirements of HB 163. The changes must be in place before July 1, 2019.

(Attachment 4)

**ACTION: Motion by Council member White to waive the rules and approve Resolution No. 2019-21 – Amending the Cache County Corporation Personnel Policy and Procedure Manual Section VIII, etc. Tidwell seconded the motion. The vote was unanimous, 6-0. Worthen absent.**

- **Resolution No. 2019-22 – Allowing the Donations of Unclaimed Property (Bikes) to Charitable Organizations** – Sheriff Jensen explained the current auctions of unclaimed bikes is time consuming and unprofitable and asks that his office be allowed the donation option. Council member Zilles said the Council would like a report on how this turns out. Sheriff Jensen agreed to submit a report on the action.

(Attachment 5)

**ACTION: Motion by Council member White to waive the rules and approve Resolution No. 2019-22 – Allowing the Donations of Unclaimed Property (Bikes) to Charitable Organizations. Borup seconded the motion. The vote was unanimous, 6-0. Worthen absent.**

**OTHER BUSINESS**

- ✓ **Lewiston 4<sup>th</sup> of July Parade – Thursday, July 4, 2019 at 9:15 a.m.** – Buttars, Erickson and Ward will attend – possibly Borup.
- ✓ **Hyrum 4<sup>th</sup> of July Parade – Thursday, July 4, 2019 at 12:00 noon** – Ward, White and Zilles will attend.
- ✓ **County Employee Summer Party – Wednesday, July 10, 2019 at 6:00 p.m.**

- ✓ **Hyde Park City Celebration Parade – Saturday, July 20, 2019 at 10:00 a.m. –**  
Worthen may attend.
- ✓ **Mendon Pioneer Celebration Parade – Saturday, July 20, 2019 at 12:00 noon –**  
White and Zilles will attend.
- ✓ **North Logan Pioneer Day Parade – Wednesday, July 24, 2019 at 10:00 a.m. –**  
Borup, Erickson and Worthen will attend – possibly Ward.
- ✓ **Logan City Pioneer Day Parade – Wednesday, July 24, 2019 at 12:00 noon –** Borup  
and Ward will attend.

### **COUNCIL MEMBER REPORTS**

**Barbara Tidwell** said the Homeless Task Force has different numbers than BRAG's numbers as reported by Brock Alder earlier. Tidwell asked that the Task Force be contacted to give a report.

**Paul Borup** attended a Park City lodging association meeting and learned they set some RAPZ funding aside to offer a \$300 voucher towards Delta tickets to those who can show they came and spent time in local lodging. Park City believes this generates additional RAPZ tax. Borup wondered if Cache County might develop something similar for its summer citizens.

**Craig Buttars** remarked the weather vane was placed on the Event Center today.

### **EXECUTIVE SESSION**

**ACTION: Motion by Council member Erickson to adjourn to an Executive Session to discuss the purchase of real property. Zilles seconded the motion. The vote was unanimous, 6-0. Worthen absent.**

The Council adjourned to an Executive Session at 6:28 p.m.

**ACTION: Motion by Council member Zilles to adjourn from the Executive Session. Tidwell seconded the motion. The vote was unanimous, 6-0. Worthen absent.**

The Council adjourned from the Executive Session at 7:00 p.m.

### **ADJOURNMENT**

The Council meeting adjourned at 7:00 p.m.

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**ATTEST:** Jill N. Zollinger  
County Clerk

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**APPROVAL:** Karl B. Ward  
Chairman



CACHE COUNTY GOVERNMENT  
FUND SUMMARY  
FOR THE 5 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<b>REVENUE</b>					
TAXES	673,714.48	1,860,513.34	20,469,000.00	18,608,486.66	9.1
LICENSES & PERMITS	4,730.00	15,810.00	40,000.00	24,190.00	39.5
INTERGOVERNMENTAL REVENUE	158,701.80	98,747.14	844,500.00	745,752.86	11.7
CHARGES FOR SERVICES	614,536.40	1,853,986.48	6,856,000.00	5,002,013.52	27.0
FINES & FORFEITURES	11,155.61	34,614.19	121,600.00	86,985.81	28.5
MISCELLANEOUS REVENUE	141,745.10	499,144.38	1,567,500.00	1,068,355.62	31.8
CONTRIBUTIONS & TRANSFERS	3,300.00	3,300.00	1,037,500.00	1,034,200.00	.3
	<b>1,607,883.39</b>	<b>4,366,115.53</b>	<b>30,936,100.00</b>	<b>26,569,984.47</b>	<b>14.1</b>

**EXPENDITURES**

COUNCIL	8,332.87	57,552.06	125,100.00	67,547.94	46.0
WATER DEVELOPMENT	.00	300,000.00	300,000.00	.00	100.0
PUBLIC DEFENDER	39,520.50	197,236.56	528,700.00	331,463.44	37.3
EXECUTIVE	( 2,436.88)	104,500.10	198,300.00	93,799.90	52.7
FINANCE	39,291.47	200,090.49	500,000.00	299,909.51	40.0
HUMAN RESOURCES	15,558.22	106,622.04	280,600.00	173,977.96	38.0
GIS DEPT	6,991.13	47,308.63	142,000.00	94,691.37	33.3
INFORMATION TECHNOLOGY SYSTE	78,221.97	406,018.38	968,400.00	562,381.62	41.9
AUDITOR	567.71	7,786.40	27,900.00	20,113.60	27.9
CLERK	7,697.71	43,546.40	131,300.00	87,753.60	33.2
TREASURER	.00	15.68	.00	( 15.68)	.0
RECORDER	9,138.98	52,915.24	179,600.00	126,684.76	29.5
ATTORNEY	110,777.61	646,017.14	1,608,900.00	962,882.86	40.2
VICTM SERVICES -CACHE ACHIEVE	3,707.84	32,265.05	79,500.00	47,234.95	40.6
VOCA -VICTIM SERVICES	36,263.63	161,928.39	375,200.00	213,271.61	43.2
VAWA - ATTORNEY - GRANT SERV	21,105.87	96,458.49	198,500.00	102,041.51	48.6
NON-DEPARTMENTAL	433.55	361,957.36	325,900.00	( 36,057.36)	111.1
CENTRAL MAIL & COPY	375.77	2,945.45	6,900.00	3,954.55	42.7
BUILDING & GROUNDS	12,525.48	91,773.64	355,900.00	264,126.36	25.8
ELECTIONS	13,467.29	92,841.53	237,700.00	144,858.47	39.1
ZONING DEPARTMENT	246.18	.00	.00	.00	.0
ADVERT & PROMOTION	.00	75.85	2,700.00	2,624.15	2.8
ECONOMIC DEVELOPMENT	26,521.50	46,521.50	48,000.00	1,478.50	96.9
SHERIFF - CRIMINAL	291,086.85	1,506,465.98	4,316,000.00	2,809,534.02	34.9
SHERIFF - SUPPORT SERVICES	162,260.21	961,194.42	2,454,000.00	1,492,805.58	39.2
SHERIFF - ADMINISTRATION	106,956.30	448,439.68	1,360,100.00	911,660.32	33.0
SHERIFF - SEARCH AND RESCUE	7,256.00	17,702.78	81,400.00	63,697.22	21.8
SHERIFF - MOUNTED POSSE	.00	763.44	25,100.00	24,336.56	3.0
FIRE DEPARTMENT	136,985.19	821,168.55	1,652,600.00	831,431.45	49.7
SHERIFF - CORRECTIONS	575,884.32	3,379,450.78	8,368,600.00	4,989,149.22	40.4
SHERIFF - IT DEPARTMENT	4,500.00	4,500.00	27,000.00	22,500.00	16.7
BEE INSPECTION	.00	.00	2,500.00	2,500.00	.0
SHERIFF - ANIMAL CONTROL	12,930.78	61,178.57	187,500.00	126,321.43	32.6
SHERIFF - EMERGENCY MANAGEME	9,574.43	52,016.63	171,200.00	119,183.37	30.4
PUBLIC HEALTH	.00	.00	320,600.00	320,600.00	.0
PUBLIC WELFARE	.00	.00	67,800.00	67,800.00	.0
FAIRGROUNDS	111,855.58	360,019.05	950,700.00	590,680.95	37.9

CACHE COUNTY GOVERNMENT  
 FUND SUMMARY  
 FOR THE 5 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
COMMUNICATIONS	2,598.45	5,628.95	12,700.00	7,071.05	44.3
LIBRARY	7,021.79	30,112.20	105,700.00	75,587.80	28.5
USU AG EXTENSION SERVICE	42,452.75	43,598.21	245,500.00	201,901.79	17.8
COUNTY FAIR	2,148.77	6,742.91	154,200.00	147,457.09	4.4
RODEO	.00	3,079.00	179,700.00	176,621.00	1.7
STATE FAIR	.00	.00	1,000.00	1,000.00	.0
AGRICULTURAL PROMOTION	.00	.00	6,000.00	6,000.00	.0
CONTRIBUTIONS	400,000.00	400,000.00	1,126,000.00	726,000.00	35.5
TRANSFERS OUT	.00	.00	2,115,600.00	2,115,600.00	.0
MISCELLANEOUS	8,181.73	156,843.69	383,500.00	226,658.31	40.9
	<u>2,310,001.55</u>	<u>11,315,281.22</u>	<u>30,936,100.00</u>	<u>19,620,818.78</u>	<u>36.6</u>
	<u>( 702,118.16)</u>	<u>( 6,949,165.69)</u>	<u>.00</u>	<u>6,949,165.69</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT  
FUND SUMMARY  
FOR THE 5 MONTHS ENDING MAY 31, 2019

ASSESSING & COLLECTING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
TAXES	38,836.44	109,613.45	3,261,000.00	3,151,386.55	3.4
CHARGES FOR SERVICES	32,127.60	115,700.33	545,000.00	429,299.67	21.2
MISCELLANEOUS REVENUE	244.20	974.06	.00	( 974.06)	.0
CONTRIBUTIONS & TRANSFERS	.00	.00	343,900.00	343,900.00	.0
	<u>71,208.24</u>	<u>226,287.84</u>	<u>4,149,900.00</u>	<u>3,923,612.16</u>	<u>5.5</u>
<u>EXPENDITURES</u>					
COUNCIL	1,029.20	6,394.67	13,700.00	7,305.33	46.7
EXECUTIVE	( 454.60)	18,441.19	35,100.00	16,658.81	52.5
FINANCE	4,365.72	22,232.28	55,600.00	33,367.72	40.0
HUMAN RESOURCES	2,819.35	18,815.65	45,200.00	26,384.35	41.6
GIS DEPT	10,486.70	70,962.94	208,700.00	137,737.06	34.0
INFORMATION TECHNOLOGY SYSTE	61,338.80	333,066.16	805,600.00	472,533.84	41.3
AUDITOR	8,155.91	47,830.72	171,500.00	123,669.28	27.9
TREASURER	17,806.05	104,196.25	300,100.00	195,903.75	34.7
RECORDER	9,138.97	52,915.24	179,700.00	126,784.76	29.5
ATTORNEY	11,066.95	63,891.81	159,200.00	95,308.19	40.1
ASSESSOR	229,301.05	736,172.11	1,920,500.00	1,184,327.89	38.3
NON-DEPARTMENTAL	.00	32,991.53	28,000.00	( 4,991.53)	117.8
CENTRAL MAIL & COPY	168.82	1,323.32	3,100.00	1,776.68	42.7
BUILDING & GROUNDS	5,627.39	41,231.64	141,600.00	100,368.36	29.1
ADVERT & PROMOTION	.00	92.71	3,300.00	3,207.29	2.8
CONTRIBUTIONS	905.54	2,826.95	79,000.00	76,173.05	3.6
	<u>361,755.85</u>	<u>1,553,385.17</u>	<u>4,149,900.00</u>	<u>2,596,514.83</u>	<u>37.4</u>
	<u>( 290,547.61)</u>	<u>( 1,327,097.33)</u>	<u>.00</u>	<u>1,327,097.33</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT  
FUND SUMMARY  
FOR THE 5 MONTHS ENDING MAY 31, 2019

MUNICIPAL SERVICES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
TAXES	459,751.41	1,225,922.54	3,462,100.00	2,236,177.46	35.4
LICENSES & PERMITS	218,914.27	520,885.41	976,400.00	455,514.59	53.4
INTERGOVERNMENTAL REVENUE	296,684.66	501,936.20	3,591,700.00	3,089,763.80	14.0
CHARGES FOR SERVICES	42,105.60	141,366.60	1,032,200.00	890,833.40	13.7
MISCELLANEOUS REVENUE	170.40	103,490.74	445,500.00	342,009.26	23.2
CONTRIBUTIONS & TRANSFERS	.00	6,000.00	1,812,300.00	1,806,300.00	.3
	<u>1,017,626.34</u>	<u>2,499,601.49</u>	<u>11,320,200.00</u>	<u>8,820,598.51</u>	<u>22.1</u>
<u>EXPENDITURES</u>					
ZONING DEPARTMENT	25,162.99	149,377.26	782,300.00	632,922.74	19.1
FIRE DEPARTMENT	2,280.89	31,165.65	173,000.00	141,834.35	18.0
BUILDING INSPECTION	34,425.02	318,453.70	848,500.00	530,046.30	37.5
ANIMAL CONTROL	.00	12,000.00	12,000.00	.00	100.0
ROAD	243,079.76	1,991,386.56	6,509,500.00	4,518,113.44	30.6
SANITATION/WASTE COLLECTION	.00	.00	30,000.00	30,000.00	.0
WEED ERADICATION DEPARTMENT	61,125.02	293,673.71	628,100.00	334,426.29	46.8
PUBLIC WORKS	16,905.42	112,655.39	526,700.00	414,044.61	21.4
TRAILS MANAGEMENT	8,407.40	83,071.81	628,600.00	545,528.19	13.2
CONTRIBUTIONS	14,268.00	14,268.00	932,100.00	917,832.00	1.5
TRANSFERS OUT	.00	.00	247,900.00	247,900.00	.0
MISCELLANEOUS	.00	.00	1,500.00	1,500.00	.0
	<u>405,654.50</u>	<u>3,006,052.08</u>	<u>11,320,200.00</u>	<u>8,314,147.92</u>	<u>26.6</u>
	<u>611,971.84</u>	<u>( 506,450.59)</u>	<u>.00</u>	<u>506,450.59</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT  
 FUND SUMMARY  
 FOR THE 5 MONTHS ENDING MAY 31, 2019

HEALTH FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
TAXES	10,765.55	30,467.28	952,000.00	921,532.72	3.2
CHARGES FOR SERVICE	28,104.75	96,479.25	280,000.00	183,520.75	34.5
CONTRIBUTIONS	.00	.00	111,900.00	111,900.00	.0
	<u>38,870.30</u>	<u>126,946.53</u>	<u>1,343,900.00</u>	<u>1,216,953.47</u>	<u>9.5</u>
<u>EXPENDITURES</u>					
PUBLIC HEALTH	.00	632,370.50	1,268,900.00	636,529.50	49.8
CONTRIBUTIONS	.00	.00	75,000.00	75,000.00	.0
	<u>.00</u>	<u>632,370.50</u>	<u>1,343,900.00</u>	<u>711,529.50</u>	<u>47.1</u>
	<u>38,870.30</u>	<u>( 505,423.97)</u>	<u>.00</u>	<u>505,423.97</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT  
 FUND SUMMARY  
 FOR THE 5 MONTHS ENDING MAY 31, 2019

CACHE CO REDEVELOPMENT AGENCY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
TAXES	.00	.00	50,000.00	50,000.00	.0
CONTRIBUTIONS	.00	.00	221,000.00	221,000.00	.0
	<u>.00</u>	<u>.00</u>	<u>271,000.00</u>	<u>271,000.00</u>	<u>.0</u>
 <u>EXPENDITURES</u>					
COMMUNITY DEVELOPMENT	276,160.00	7,630.00	260,000.00	252,370.00	2.9
CONTRIBUTIONS	.00	.00	11,000.00	11,000.00	.0
	<u>276,160.00</u>	<u>7,630.00</u>	<u>271,000.00</u>	<u>263,370.00</u>	<u>2.8</u>
	<u>( 276,160.00)</u>	<u>( 7,630.00)</u>	<u>.00</u>	<u>7,630.00</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT  
 FUND SUMMARY  
 FOR THE 5 MONTHS ENDING MAY 31, 2019

FUND 230

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
TAXES	77,627.69	164,810.17	1,036,200.00	871,389.83	15.9
INTERGOVERNMENTAL REVENUE	.00	.00	18,100.00	18,100.00	.0
CHARGES FOR SERVICES	5,819.72	12,705.82	35,000.00	22,294.18	36.3
MISCELLANEOUS REVENUE	500.00	500.00	100.00	( 400.00)	500.0
CONTRIBUTIONS & TRANSFERS	.00	.00	27,300.00	27,300.00	.0
	<u>83,947.41</u>	<u>178,015.99</u>	<u>1,116,700.00</u>	<u>938,684.01</u>	<u>15.9</u>
<u>EXPENDITURES</u>					
VISITORS BUREAU	72,251.96	268,530.61	854,700.00	586,169.39	31.4
TRANSFERS OUT	.00	.00	262,000.00	262,000.00	.0
	<u>72,251.96</u>	<u>268,530.61</u>	<u>1,116,700.00</u>	<u>848,169.39</u>	<u>24.1</u>
	<u>11,695.45</u>	<u>( 90,514.62)</u>	<u>.00</u>	<u>90,514.62</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT  
 FUND SUMMARY  
 FOR THE 5 MONTHS ENDING MAY 31, 2019

COUNCIL ON AGING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
INTERGOVERNMENTAL REVENUE	20,133.60	78,747.35	309,600.00	230,852.65	25.4
CHARGES FOR SERVICES	216.57	1,355.24	8,500.00	7,144.76	15.9
MISCELLANEOUS REVENUE	377.22	1,604.40	4,100.00	2,495.60	39.1
CONTRIBUTIONS & TRANSFERS	6,657.68	33,191.83	356,000.00	322,808.17	9.3
	<u>27,385.07</u>	<u>114,898.82</u>	<u>678,200.00</u>	<u>563,301.18</u>	<u>16.9</u>
<u>EXPENDITURES</u>					
CONTRIBUTIONS	.00	.00	44,200.00	44,200.00	.0
NUTRITION-MANDATED	29,563.70	165,751.14	391,900.00	226,148.86	42.3
SR CITIZENS CENTER-NON-MANDATE	11,052.41	51,118.87	130,000.00	78,881.13	39.3
ACCESS - MANDATED	8,177.65	43,472.53	112,100.00	68,627.47	38.8
	<u>48,793.76</u>	<u>260,342.54</u>	<u>678,200.00</u>	<u>417,857.46</u>	<u>38.4</u>
	<u>( 21,408.69)</u>	<u>( 145,443.72)</u>	<u>.00</u>	<u>145,443.72</u>	<u>.0</u>



CACHE COUNTY GOVERNMENT  
 FUND SUMMARY  
 FOR THE 5 MONTHS ENDING MAY 31, 2019

MENTAL HEALTH FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>REVENUE</u>					
INTERGOVERNMENTAL REVENUE	393,382.91	814,177.45	3,000,000.00	2,185,822.55	27.1
CONTRIBUTIONS	36,312.00	72,624.00	135,000.00	62,376.00	53.8
	<u>429,694.91</u>	<u>886,801.45</u>	<u>3,135,000.00</u>	<u>2,248,198.55</u>	<u>28.3</u>
<u>EXPENDITURES</u>					
PUBLIC HEALTH	<u>.00</u>	<u>( 482,485.30)</u>	<u>3,135,000.00</u>	<u>3,617,485.30</u>	<u>( 15.4)</u>
	<u>.00</u>	<u>( 482,485.30)</u>	<u>3,135,000.00</u>	<u>3,617,485.30</u>	<u>( 15.4)</u>
	<u>429,694.91</u>	<u>1,369,286.75</u>	<u>.00</u>	<u>( 1,369,286.75)</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT  
 FUND SUMMARY  
 FOR THE 5 MONTHS ENDING MAY 31, 2019

RESTAURANT TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
TAXES	161,618.64	394,380.42	1,607,200.00	1,212,819.58	24.5
	161,618.64	394,380.42	1,607,200.00	1,212,819.58	24.5
<u>EXPENDITURES</u>					
FACILITY AWARDS	.00	405,447.54	.00	( 405,447.54)	.0
CONTRIBUTIONS	.00	.00	1,607,200.00	1,607,200.00	.0
	.00	405,447.54	1,607,200.00	1,201,752.46	25.2
	161,618.64	( 11,067.12)	.00	11,067.12	.0

CACHE COUNTY GOVERNMENT  
 FUND SUMMARY  
 FOR THE 5 MONTHS ENDING MAY 31, 2019

RAPZ TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
TAXES	148,277.44	398,758.27	1,773,700.00	1,374,941.73	22.5
	<u>148,277.44</u>	<u>398,758.27</u>	<u>1,773,700.00</u>	<u>1,374,941.73</u>	<u>22.5</u>
<u>EXPENDITURES</u>					
RAPZ TAX DEPT	( 290,401.00)	.00	.00	.00	.0
FACILITIES AWARDS	226,501.00	481,549.98	1,048,200.00	566,650.02	45.9
PROGRAM AWARDS	65,000.00	159,000.00	698,800.00	539,800.00	22.8
TRANSFERS OUT	.00	.00	26,700.00	26,700.00	.0
	<u>1,100.00</u>	<u>640,549.98</u>	<u>1,773,700.00</u>	<u>1,133,150.02</u>	<u>36.1</u>
	<u>147,177.44</u>	<u>( 241,791.71)</u>	<u>.00</u>	<u>241,791.71</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT  
 FUND SUMMARY  
 FOR THE 5 MONTHS ENDING MAY 31, 2019

CCCOG FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>REVENUE</u>					
TAXES	370,720.02	996,952.84	4,436,200.00	3,439,247.16	22.5
	<u>370,720.02</u>	<u>996,952.84</u>	<u>4,436,200.00</u>	<u>3,439,247.16</u>	<u>22.5</u>
<u>EXPENDITURES</u>					
ROAD PROJECTS	477,851.73	477,851.73	4,369,600.00	3,891,748.27	10.9
TRANSFERS OUT	.00	.00	66,600.00	66,600.00	.0
	<u>477,851.73</u>	<u>477,851.73</u>	<u>4,436,200.00</u>	<u>3,958,348.27</u>	<u>10.8</u>
	<u>( 107,131.71)</u>	<u>519,101.11</u>	<u>.00</u>	<u>( 519,101.11)</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT  
 FUND SUMMARY  
 FOR THE 5 MONTHS ENDING MAY 31, 2019

AIRPORT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
INTERGOVERNMENTAL REVENUE	.00	( 21,461.66)	462,500.00	483,961.66	( 4.6)
MISCELLANEOUS REVENUE	2,001.52	5,754.00	62,500.00	56,746.00	9.2
AIRPORT LAND LEASE REVENUES	493.46	8,445.83	95,000.00	86,554.17	8.9
CONTRIBUTIONS & TRANSFERS	.00	.00	107,500.00	107,500.00	.0
	<u>2,494.98</u>	<u>( 7,261.83)</u>	<u>727,500.00</u>	<u>734,761.83</u>	<u>( 1.0)</u>
<u>EXPENDITURES</u>					
AIRPORT DEPARTMENT	11,050.83	88,979.96	727,500.00	638,520.04	12.2
	<u>11,050.83</u>	<u>88,979.96</u>	<u>727,500.00</u>	<u>638,520.04</u>	<u>12.2</u>
	<u>( 8,555.85)</u>	<u>( 96,241.79)</u>	<u>.00</u>	<u>96,241.79</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT  
 FUND SUMMARY  
 FOR THE 5 MONTHS ENDING MAY 31, 2019

CHILDREN'S JUSTICE CENTER

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>REVENUE</u>					
INTERGOVERNMENTAL REVENUE	48,408.96	48,408.96	458,200.00	409,791.04	10.6
CONTRIBUTIONS & TRANSFERS	.00	.00	3,900.00	3,900.00	.0
	<u>48,408.96</u>	<u>48,408.96</u>	<u>462,100.00</u>	<u>413,691.04</u>	<u>10.5</u>
<u>EXPENDITURES</u>					
CHILDREN'S JUSTICE CNTR - VOCA	24,576.35	112,528.43	267,400.00	154,871.57	42.1
CHILDREN'S JUSTICE CENTER	14,486.75	73,186.32	194,700.00	121,513.68	37.6
	<u>39,063.10</u>	<u>185,714.75</u>	<u>462,100.00</u>	<u>276,385.25</u>	<u>40.2</u>
	<u>9,345.86</u>	<u>( 137,305.79)</u>	<u>.00</u>	<u>137,305.79</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT  
 FUND SUMMARY  
 FOR THE 5 MONTHS ENDING MAY 31, 2019

AMBULANCE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
MISCELLANEOUS REVENUE	33,600.00	33,600.00	.00	( 33,600.00)	.0
CONTRIBUTIONS	.00	576,000.00	1,158,000.00	582,000.00	49.7
	<u>33,600.00</u>	<u>609,600.00</u>	<u>1,158,000.00</u>	<u>548,400.00</u>	<u>52.6</u>
<u>EXPENDITURES</u>					
AMBULANCE DEPARTMENT	12,289.73	180,248.88	1,158,000.00	977,751.12	15.6
	<u>12,289.73</u>	<u>180,248.88</u>	<u>1,158,000.00</u>	<u>977,751.12</u>	<u>15.6</u>
	<u>21,310.27</u>	<u>429,351.12</u>	<u>.00</u>	<u>( 429,351.12)</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT  
 FUND SUMMARY  
 FOR THE 5 MONTHS ENDING MAY 31, 2019

DEBT SERVICE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
MISCELLANEOUS REVENUE	614.24	2,310.40	.00	( 2,310.40)	.0
CONTRIBUTIONS AND TRANSFERS IN	.00	.00	1,795,100.00	1,795,100.00	.0
	<u>614.24</u>	<u>2,310.40</u>	<u>1,795,100.00</u>	<u>1,792,789.60</u>	<u>.1</u>
 <u>EXPENDITURES</u>					
CAPITAL LEASE - PATROL VEHICLE	54,443.28	106,200.28	468,800.00	362,599.72	22.7
CAPITAL LEASE - ROAD EQUIPMENT	16,493.53	16,493.53	31,400.00	14,906.47	52.5
SALES TAX REVENUE BONDS	.00	.00	1,274,200.00	1,274,200.00	.0
CAPITAL LEASE - IT EQUIPMENT	.00	19,166.59	20,700.00	1,533.41	92.6
	<u>70,936.81</u>	<u>141,860.40</u>	<u>1,795,100.00</u>	<u>1,653,239.60</u>	<u>7.9</u>
	<u>( 70,322.57)</u>	<u>( 139,550.00)</u>	<u>.00</u>	<u>139,550.00</u>	<u>.0</u>



CACHE COUNTY GOVERNMENT  
 FUND SUMMARY  
 FOR THE 5 MONTHS ENDING MAY 31, 2019

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
CONTRIBUTIONS AND TRANSFERS IN	.00	.00	381,000.00	381,000.00	.0
	.00	.00	381,000.00	381,000.00	.0
<u>EXPENDITURES</u>					
DEPARTMENT 4415	.00	.00	350,000.00	350,000.00	.0
COUNTY EVENT CENTER	.00	( 14,224.15)	31,000.00	45,224.15	( 45.9)
	.00	( 14,224.15)	381,000.00	395,224.15	( 3.7)
	.00	14,224.15	.00	( 14,224.15)	.0

CACHE COUNTY GOVERNMENT  
 FUND SUMMARY  
 FOR THE 5 MONTHS ENDING MAY 31, 2019

CAPITAL PROJECTS - ROAD TAX

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>REVENUE</u>					
<u>EXPENDITURES</u>					
ROAD PROJECTS	( 477,851.73)	.00	.00	.00	.0
	( 477,851.73)	.00	.00	.00	.0
	<u>477,851.73</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT  
 FUND SUMMARY  
 FOR THE 5 MONTHS ENDING MAY 31, 2019

CAPITAL ASSETS/ LONG-TERM DEBT

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>REVENUE</u>					
DEFERRED REVENUE ADJUSTMENT	.00	( 1,194,551.00)	.00	1,194,551.00	.0
	.00	( 1,194,551.00)	.00	1,194,551.00	.0
<u>EXPENDITURES</u>					
	.00	.00	.00	.00	.0
	.00	( 1,194,551.00)	.00	1,194,551.00	.0



**JONES  
SIMKINS**

**Certified Public Accountants**

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Salt Lake City, UT 84111  
Phone: (801) 561-6026  
Fax: (801) 561-2023

June 25, 2019

To the Cache County Council  
Logan, Utah

We have audited the financial statements of Cache County, Utah (the County) as of and for the year ended December 31, 2018, and have issued our report thereon dated June 25, 2019. Professional standards require that we advise you of the following matters relating to our audit.

#### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated April 2, 2019, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the County solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

## **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

## **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

## **Qualitative Aspects of Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the County is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2018. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive estimates affecting the County's financial statements relate to the the estimated useful lives of capital assets and the estimates related to the County's proportionate share of the net pension liability.

Management's estimate of the useful lives of capital assets is based on expected future use of the assets and historical lives of similar assets. Management's estimate related to the County's proportionate share of the net pension liability is based on the results of an actuarial study. We evaluated the key factors and assumptions used to develop these estimates and determined that each is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements are related to the changes in capital assets, long-term liabilities,

and pension plans, which are located in Note 5, Note 6, and Note 8 to the financial statements, respectively. The disclosures of the changes in capital assets, the changes in long-term liabilities, and retirement plans were formulated to include all changes to each respective category during the year.

#### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

#### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

#### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the County's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

#### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the management representation letter dated June 25, 2019.

#### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

## **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the County, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the County, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the County's auditors.

## **Internal Control**

In planning and performing our audit of the basic financial statements of the County as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Comments, if any, related to internal control were reported in the Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

## **Other Matters**

Our audit procedures also identified other matters involving internal control and compliance that, although not considered by us to be significant deficiencies, are weaknesses in internal control for which corrective action might be taken or are immaterial instances of non-compliance with laws and regulations.

1. We noted during the course of our audit procedures that the County has implemented a decentralized grant management system. This system requires department heads to act as grant managers from the grant application phase to reimbursement and completion of the grant-funded projects. This system allows the County to assign experienced department heads to manage grants that are consistent with the respective department heads' knowledge and expertise. This system also provides the department heads with more flexibility in searching out and obtaining grants that in turn provide the County with the opportunity to offer additional services to its citizens. However, a decentralized system has the potential to result in a breakdown of controls, specifically related to compliance and reporting, which could lead to, among other things, loss of awards, questioned costs, and other non-compliance. Although negative effects such as these were not incurred in the current year and the accounting for grant revenues and associated expenditures was found to be materially correct, we did note that certain reporting requirements were not initially submitted in a timely manner and the associated reimbursement requests were submitted several months after qualifying expenditures had been incurred. In order to eliminate similar results in the future, we recommend the County to consider ways to

strengthen controls associated with the County's grant management system. These controls could result in either a shared access to all grant documentation with the finance department or a complete centralization of grant management. When determining how to improve grant management controls, County management should consider those controls that will allow for continued flexibility in searching out and obtaining new grants and improve the understanding of grant compliance and other reporting requirements.

2. We noted that the County failed to post certain notices of public meetings and minutes of public meetings to the Utah Public Notice website as required by state law. We don't consider this oversight to be material instance of noncompliance. However, we do recommend all notices and minutes be posted to the Utah Public Notice website in accordance with state law.

### **Restriction on Use**

This report is intended solely for the information and use of the County, the County Council, and certain other regulatory bodies, and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,



JONES SIMKINS LLC  
Logan, Utah



RESOLUTION NO. 2019 – 20

**A RESOLUTION INCREASING THE BUDGET APPROPRIATIONS FOR CERTAIN COUNTY DEPARTMENTS.**

The Cache County Council, in a duly convened meeting, pursuant to Sections 17-36-22 through 17-36-26, Utah Code Annotated, 1953 as amended, finds that certain adjustments to the Cache County budget for 2019 are reasonable and necessary; that the said budget has been reviewed by the County Executive with all affected department heads; that a duly called hearing has been held and all interested parties have been given an opportunity to be heard; that the County Council has given due consideration to matters discussed at the public hearing and to any revised estimates of revenues; and that it is in the best interest of the County that these adjustments be made.

NOW THEREFORE, it is hereby resolved that:

Section 1.

The following adjustments are made to the 2019 budget for Cache County:

**See attached**

Section 2.

Other than as specifically set forth above, all other matters set forth in the 2019 budget shall remain in full force and effect.

Section 3.

This resolution shall take effect immediately upon adoption and the County Executive and other county officials are authorized and directed to act accordingly.

This resolution was duly adopted by the Cache County Council on the 25<sup>th</sup> day of June, 2019.

ATTESTED TO:

CACHE COUNTY COUNCIL

  
Jill N. Zollinger, Cache County Clerk-Auditor



  
Karl Ward, Council Chair



# BUDGET AMENDMENT

EXECUTIVE SUMMARY FOR RESOLUTION 2019-20

June 11, 2019 at 6:00 PM

<b>GENERAL FUND</b>	<b>Budget: \$30,936,100</b>	<b>Proposed: \$31,505,500</b>
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## Revenues

<b>Intergovernmental Revenue</b>		<b>Budget: \$844,500</b>	<b>Proposed: \$864,500</b>
100-33-10500	FEDERAL GRANTS - HAVA: Grant funding provided to purchase election equipment.		11,000
100-33-44000	STATE GRANTS: Permanent Community Impact Fund Grant Contract #190181, provided to help cover costs of economic study for the County.		20,000
<b>Total Change</b>			<b>31,000</b>

<b>Contributions and Transfers</b>		<b>Budget: \$1,037,500</b>	<b>Proposed: \$1,575,900</b>
100-38-10220	TRANSFER IN - CDRA FUND: Transfer in of 4% admin fee of CDRA project at Pepperidge Farm.		11,600
100-38-10260	TRANSFER IN - RESTAURANT TAX: Transfer in of Restaurant Tax funds awarded for various projects at the Fairgrounds		263,700
100-38-10265	TRANSFER IN - RAPZ TAX: Transfer in of RAPZ Tax funds awarded for various projects at the Fairgrounds and for administration of the program.		76,700
100-38-10795	TRANSFER IN - CCCF: Transfer in of donation from Buzz Electric for work in the Search and Rescue building		3,300
100-38-90000	APPROPRIATED FUND BALANCE: Reduced need for fund balance due to administrative funding from the RAPZ Tax and the CDRA project.		-36,600
100-38-90000	APPROPRIATED FUND BALANCE: Funding allocation for position transferred from the GIS to the HR department. The allocation rates to the Assessing and Collecting fund are different for the two departments, but there is no new money requested in total.		31,500
100-38-90000	APPROPRIATED FUND BALANCE: Provide funding to reimburse the Municipal Services fund for paying \$150,000 toward the road for ASI.		150,000
100-38-90000	APPROPRIATED FUND BALANCE: Provide funding for a transfer to the Municipal Services fund for the parking lot improvements at the admin campus.		17,300
100-38-90000	APPROPRIATED FUND BALANCE: Provide funding for additional costs to the phone upgrade project.		8,000
100-38-90000	APPROPRIATED FUND BALANCE: Provide additional funding for new banners and advertising for the Fair.		5,000
100-38-90000	APPROPRIATED FUND BALANCE: Provide funding for a part time employee in the Buildings and Grounds department.		7,900
<b>Total Change</b>			<b>538,400</b>

<b>Total General Fund Revenues</b>	<b>\$569,400</b>
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## Expenditures

<b>Finance</b>		<b>Budget: \$500,000</b>	<b>Proposed: \$500,000</b>
100-4132-110	FULL TIME EMPLOYEES: Provide funding to hire a part time employee, to assist during the time for full time employee replacement.		-3,100
100-4132-120	PART TIME EMPLOYEES: Funding to hire a part time employee, to assist during the time for full time employee replacement.		3,100
<b>Total Change</b>			<b>0</b>

<b>Human Resources</b>	<b>Budget: \$280,600</b>	<b>Proposed: \$340,100</b>
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# BUDGET AMENDMENT

EXECUTIVE SUMMARY FOR RESOLUTION 2019-20

June 11, 2019 at 6:00 PM

100-4134-110	FULL TIME EMPLOYEES: Funding for wages for an HR Analyst position. The funding is transferred from the GIS department, which had an open position, but does not anticipate needing this position or funding now or in the foreseeable future. The funding is for a half year in 2019.	35,500
100-4134-130	EMPLOYEE BENEFITS: Funding for payroll taxes and benefits for an HR Analyst position.	25,100
100-4134-251	NON CAPITALIZED EQUIPMENT: Funding for office furniture and workstation for new HR Analyst position.	9,400
100-4134-999	A&C ALLOC - HUMAN RESOURCE 15%: Allocation related to transfer of position from GIS to HR.	-10,500
<b>Total Change</b>		<b>59,500</b>

<b>IT</b>		<b>Budget: \$968,400</b>	<b>Proposed: \$968,400</b>
100-4136-120	PART TIME EMPLOYEES: Provide funding for intern hired for summer. Moving budget to correctly reflect Seasonal employee.		-12,500
100-4136-125	SEASONAL EMPLOYEES: Funding for intern hired for summer. Moving budget to correctly reflect Seasonal employee.		12,500
100-4136-311	SOFTWARE PACKAGES: Funding for Microsoft Office 2019 licensing, to replace MS Office 2007 software which has now expired.		4,400
100-4136-740	CAPITALIZED EQUIPMENT: Postpone capital project to replace CCSO San Fabric to provide funding for MS Office 2019. Project will seek funding again in 2020.		-4,400
<b>Total Change</b>			<b>0</b>

<b>GIS</b>		<b>Budget: \$142,000</b>	<b>Proposed: \$114,000</b>
100-4135-110	FULL TIME EMPLOYEES: Remove funding for full time GIS Specialist and provide funding for wages for an HR Analyst position. The funding is transferred from the GIS department, which had an open position, but does not anticipate needing this position or funding now or in the foreseeable future. The funding is for a half year in 2019.		-41,000
100-4135-130	EMPLOYEE BENEFITS: Remove funding for full time GIS Specialist and provide funding for payroll taxes and benefits for an HR Analyst position.		-29,000
100-4135-999	A&C ALLOC - GIS 60%: Allocation related to transfer of position from GIS to HR.		42,000
<b>Total Change</b>			<b>-28,000</b>

<b>Victim Services - VOCA</b>		<b>Budget: \$375,200</b>	<b>Proposed: \$373,200</b>
100-4148-230	TRAVEL: Provide funding for painting in Council Chambers. Funding for QPR suicide prevention program will be provided from another source.		-2,000
<b>Total Change</b>			<b>-2,000</b>

<b>Buildings and Grounds</b>		<b>Budget: \$355,900</b>	<b>Proposed: \$331,900</b>
100-4160-110	FULL TIME EMPLOYEES: Provide funding for wages for maintenance personnel to transfer from the Administration campus to the Senior Center campus.		-26,400
100-4160-120	PART TIME EMPLOYEES: Funding for a part time employee in the Buildings and Grounds department.		10,400
100-4160-130	EMPLOYEE BENEFITS: Funding for a part time employee in the Buildings and Grounds department.		1,000



# BUDGET AMENDMENT

EXECUTIVE SUMMARY FOR RESOLUTION 2019-20

June 11, 2019 at 6:00 PM

100-4160-130	EMPLOYEE BENEFITS: Provide funding for payroll taxes and benefits for maintenance personnel to transfer from the Administration campus to the Senior Center campus.	-19,900
100-4160-999	A&C ALLOC - BLDG & GROUNDS 31%: Adjust the department allocation to the Assessing and Collecting fund for maintenance personnel to transfer from the Administration campus to the Senior Center campus.	10,900
<b>Total Change</b>		<b>-24,000</b>

<b>Elections</b>		<b>Budget: \$237,700</b>	<b>Proposed: \$248,700</b>
100-4170-740	CAPITALIZED EQUIPMENT: Grant funding to purchase election equipment.		11,000
<b>Total Change</b>			<b>11,000</b>

<b>Economic Development</b>		<b>Budget: \$48,000</b>	<b>Proposed: \$68,000</b>
100-4193-620	MISC SERVICES: Permanent Community Impact Fund Grant Contract #190181, provided to help cover costs of economic study for the County.		20,000
<b>Total Change</b>			<b>20,000</b>

<b>Sheriff: Criminal</b>		<b>Budget: \$4,316,000</b>	<b>Proposed: \$4,241,000</b>
100-4210-110	FULL TIME EMPLOYEES: Provide funding for HVAC upgrade for the Sheriff's Complex. These funds are available due to unfilled positions in the Sheriff's office.		-75,000
100-4210-115	OVERTIME: Provide funding for Field Training Officers. Will put \$8,000 to start, but costs may be a little higher ( 60 hrs x 6 people x \$25 = \$9,000).		-8,000
100-4210-142	OTHER PAY: Funding for Field Training Officers. Will put \$8,000 to start, but costs may be a little higher ( 60 hrs x 6 people x \$25 = \$9,000).		8,000
<b>Total Change</b>			<b>-75,000</b>

<b>Sheriff: Administration</b>		<b>Budget: \$1,360,100</b>	<b>Proposed: \$1,510,100</b>
100-4215-720	BUILDING: Funding for HVAC upgrade for the Sheriff's Complex.		150,000
<b>Total Change</b>			<b>150,000</b>

<b>Sheriff: Corrections</b>		<b>Budget: \$8,368,600</b>	<b>Proposed: \$8,293,600</b>
100-4230-110	FULL TIME EMPLOYEES: Provide funding for HVAC upgrade for the Sheriff's Complex. These funds are available due to unfilled positions in the Sheriff's office.		-75,000
100-4230-115	OVERTIME: Budgeted for FTO stipend under Overtime account, but Other Pay account was created to help track FTO time. Need to move funds to the correct account.		-3,000
100-4230-142	OTHER PAY: Funding for FTO stipends.		3,000
<b>Total Change</b>			<b>-75,000</b>

<b>Sheriff: Search and Rescue</b>		<b>Budget: \$81,400</b>	<b>Proposed: \$84,700</b>
100-4216-251	NON-CAPITALIZED EQUIPMENT: Electrical work in the Search and Rescue building donated by Buzz Electric.		3,300
<b>Total Change</b>			<b>3,300</b>

<b>Fire</b>		<b>Budget: \$1,652,600</b>	<b>Proposed: \$1,652,600</b>
100-4220-110	FULL TIME EMPLOYEES: Budgeted full time secretary, hired part time. Need to move money to Part Time Employee account.		-15,300



# BUDGET AMENDMENT

EXECUTIVE SUMMARY FOR RESOLUTION 2019-20

June 11, 2019 at 6:00 PM

100-4220-110	FULL TIME EMPLOYEES: Budgeted for full time firefighters to start January 2019, but not hired until May and June 2019. Used more part time to help until full time people were hired.	-5,000
100-4220-120	PART TIME EMPLOYEES: Budgeted full time secretary, hired part time. Need to move money to Part Time Employee account.	15,300
100-4220-120	PART TIME EMPLOYEES: Budgeted for full time firefighters to start January 2019, but not hired until May and June 2019. Used more part time to help until full time people were hired	5,000
100-4220-255	WILDLAND FIRE EQUIP & SUPPLIES: Provide funding to cover training center utilities and uniforms and supplies	-2,000
100-4220-270	UTILITIES: Funding to cover training center utilities	1,000
100-4220-481	UNIFORMS AND SUPPLIES: Funding to cover uniforms and supplies	1,000
<b>Total Change</b>		<b>0</b>

<b>Fairgrounds</b>		<b>Budget: \$950,700</b>	<b>Proposed: \$1,266,100</b>
100-4511-720	BUILDINGS: Restaurant Tax Award - Add awning on South side of Cache Arena to include concrete floor with trench drains, lights, power outlets, and tie rails. Remove earth berm around building. Remove concrete wing walls located by doorways. Relocate fire hydrant and gas meter.		100,000
100-4511-720	BUILDINGS: Restaurant Tax Award - Bring in Electrical power to all required locations and install powered Roller Shades on all perimeter and Skylight windows in the Main Event Hall. Purchase Coverings for 4 rolling glass garage doors.		16,400
100-4511-720	BUILDINGS: RAPZ Tax Award - Bring in Electrical power to all required locations and install powered Roller Shades on all perimeter and Skylight windows in the Main Event Hall. Purchase Coverings for 4 rolling glass garage doors.		21,000
100-4511-730	IMPROVEMENTS: Restaurant Tax Award - Repair, replace, and add asphalt in various locations for improvement of the pathways for vehicle and pedestrian use.		87,400
100-4511-740	CAPITALIZED EQUIPMENT: Restaurant Tax Award - Replace sound system in rodeo arena and Cache Arena.		59,900
100-4511-740	CAPITALIZED EQUIPMENT: RAPZ Tax award - Purchase portable 156 seat towable bleacher.		30,700
<b>Total Change</b>			<b>315,400</b>

<b>Fair</b>		<b>Budget: \$154,200</b>	<b>Proposed: \$159,200</b>
100-4620-221	ADVERTISING: Additional funding for new banners and advertising for the Fair.		5,000
<b>Total Change</b>			<b>5,000</b>

<b>Transfers Out</b>		<b>Budget: \$2,115,600</b>	<b>Proposed: \$2,314,800</b>
100-4810-200	TRANSFER OUT - MUNICIPAL SERV: Funding to reimburse the Municipal Services fund for paying \$150,000 toward the road for ASI.		150,000
100-4810-200	TRANSFER OUT - MUNICIPAL SERV: Transfer to the Municipal Services fund for the parking lot improvements at the admin campus.		17,300
100-4810-240	TRANSFER OUT - COUNCIL ON AGE: Provide funding for maintenance personnel to transfer from the Administration campus to the Senior Center campus.		31,900
<b>Total Change</b>			<b>199,200</b>

<b>Miscellaneous</b>		<b>Budget: \$383,500</b>	<b>Proposed: \$393,500</b>
100-4960-600	MISCELLANEOUS EXPENSE: Funding for painting in Council Chambers.		2,000



**BUDGET AMENDMENT**  
EXECUTIVE SUMMARY FOR RESOLUTION 2019-20

June 11, 2019 at 6:00 PM

100-4960-600	MISCELLANEOUS EXPENSE: Funding for additional costs to the phone upgrade project.	8,000
<b>Total Change</b>		<b>10,000</b>

<b>Total General Fund Expenditures</b>	<b>\$569,400</b>
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<b>ASSESSING AND COLLECTING FUND</b>	<b>Budget: \$4,149,900</b>	<b>Proposed: \$4,107,500</b>
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**Revenues**

<b>Contributions and Transfers</b>		<b>Budget: \$343,900</b>	<b>Proposed: \$301,500</b>
150-38-90000	APPROPRIATED FUND BALANCE: Allocation adjustment related to transfer of position from GIS to HR.		-31,000
150-38-90000	APPROPRIATED FUND BALANCE: Allocation adjustment related to transfer of position from Buildings and Grounds to Senior Center.		-14,400
150-38-90000	APPROPRIATED FUND BALANCE: Allocation adjustment related to part time position for Buildings and Grounds		3,500
<b>Total Change</b>			<b>-41,900</b>

<b>Total Assessing and Collecting Fund Revenues</b>	<b>-42,400</b>
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**Expenditures**

<b>Human Resources</b>		<b>Budget: \$42,200</b>	<b>Proposed: \$55,700</b>
150-4134-999	A&C ALLOC - HUMAN RESOURCE 15%: Allocation adjustment related to transfer of position from GIS to HR.		10,500
<b>Total Change</b>			<b>10,500</b>

<b>GIS</b>		<b>Budget: \$208,700</b>	<b>Proposed: \$166,700</b>
150-4135-999	A&C ALLOC - GIS 60%: Allocation adjustment related to transfer of position from GIS to HR.		-42,000
<b>Total Change</b>			<b>-42,000</b>

<b>Buildings and Grounds</b>		<b>Budget: \$141,600</b>	<b>Proposed: \$130,700</b>
150-4160-999	A&C ALLOC - BLDG & GROUNDS 31%: Adjust the department allocation from the General fund for maintenance personnel to transfer from the Administration campus to the Senior Center campus.		-14,400
150-4160-999	A&C ALLOC - BLDG & GROUNDS 31%: Allocation adjustment related to part time position for Buildings and Grounds		3,500
<b>Total Change</b>			<b>-10,900</b>

<b>Total Assessing and Collecting Fund Expenditures</b>	<b>-42,400</b>
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<b>MUNICIPAL SERVICES FUND</b>	<b>Budget: \$11,320,200</b>	<b>Proposed: \$14,855,500</b>
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# BUDGET AMENDMENT

EXECUTIVE SUMMARY FOR RESOLUTION 2019-20

June 11, 2019 at 6:00 PM

## Revenues

Taxes		Budget: \$3,462,100	Proposed: \$3,666,400
200-31-30000	SALES & USE TAX: Adjusted sales tax estimate, requesting the use of \$4,300 out of a projected \$39,000. Additional funds are needed to meet the sales tax commitment to the Eccles Ice Center.		4,300
200-31-30100	SALES TAX - TRANSPORTATION: Additional sales tax estimated with the new legislation passed (59-12-2219).		200,000
<b>Total Change</b>			<b>204,300</b>

Intergovernmental		Budget: \$3,591,700	Proposed: \$4,918,700
200-33-12500	FEDERAL AWARDS - FEMA: Estimated reimbursement from FEMA due this year		1,200,000
200-33-44900	STATE AWARDS - WEED: Additional UWSA grant funding to expand weed control through a bio-control program with valley youth.		5,000
200-33-44910	STATE AWARDS - TRAILS: Utah Outdoor Rec grant for Trails - 800 West Regional Trail.		80,000
200-33-44990	STATE AWARDS - OTHER: In continued discussions with the CIB, the County will seek a total of \$150,000 for the General Plan, increased from \$125,000.		25,000
200-33-70110	GRANTS OTHER - LOCAL UNITS: Funding for General Plan provided by the CMPO.		17,000
<b>Total Change</b>			<b>1,327,000</b>

Charges for Services		Budget: \$1,032,200	Proposed: \$1,082,200
200-34-32100	ROAD CONTRACTS - MUNICIPAL: Increased funding provided by cities for their chip/seal programs.		50,000
<b>Total Change</b>			<b>50,000</b>

Contributions and Transfers		Budget: \$1,812,300	Proposed: \$3,766,300
200-38-10100	TRANSFER IN - GENERAL FUND: Funding to reimburse the Municipal Services fund for paying \$150,000 toward the road for ASI.		150,000
200-38-10100	TRANSFER IN - GENERAL FUND: Transfer from the General fund to provide funding for materials for the parking lot improvements and the admin campus.		17,300
200-38-10260	TRANSFER IN - RESTAURANT TAX: Transfer in of Restaurant Tax funds awarded for a trails project.		80,000
200-38-10265	TRANSFER IN - RAPZ TAX FUND: Transfer in of RAPZ Tax funds awarded for a trails projects and the County population award.		43,200
200-38-10265	TRANSFER IN - RAPZ TAX FUND: RAPZ Funding for County Trails Planner Position estimated in the original budget was \$45,000. The actual award is for \$35,000.		-10,000
200-38-10265	TRANSFER IN - RAPZ TAX FUND: 2018 RAPZ Tax award previously transferred, but not used until 2019. Should be appropriated from fund balance.		-18,000
200-38-90000	APPROP. FUND BALANCE - ROADS: Reduced need for fund balance appropriation due to the reimbursement of \$150,000 for payment made for the ASI road.		-150,000
200-38-90000	APPROP. FUND BALANCE - ROADS: Reduced need for fund balance appropriation due to the FEMA reimbursement due this year.		-213,000
200-38-92000	APPROP FUND BALANCE - MSF: Provide funding for Utility Management software, for the billing of garbage collection and 911 dispatch services.		10,500
200-38-92000	APPROP FUND BALANCE - MSF: Provide additional funding for the General Plan.		13,000
200-38-92000	APPROP FUND BALANCE - MSF: Funding for Road Shop Building relocation, design and engineering and north site land acquisition		2,000,000



# BUDGET AMENDMENT

EXECUTIVE SUMMARY FOR RESOLUTION 2019-20

June 11, 2019 at 6:00 PM

200-38-93000	APPR FUND BALANCE - PARKS/REC: Provide funding to replace RAPZ Funding for County Trails Planner Position estimated in the original budget at \$45,000, with the actual award only for \$35,000.	10,000
200-38-93000	APPR FUND BALANCE - PARKS/REC: 2018 RAPZ Tax award appropriated for use in 2019.	18,000
200-38-93000	APPR FUND BALANCE - PARKS/REC: Provide additional funding for Bjorr trail, matched w/additional 4,000 in donations from local high school mountain bike team.	3,000
<b>Total Change</b>		<b>1,954,000</b>

<b>Total Municipal Services Fund Revenues</b>	<b>\$3,535,300</b>
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## Expenditures

<b>Finance</b>		<b>Budget:</b>	<b>\$0</b>	<b>Proposed:</b>	<b>\$10,500</b>
200-4132-311	SOFTWARE: Purchase utility management software module from Caselle, the existing accounting software vendor. Logan City will discontinue billing County residents for garbage collection and 911 services. This software will allow the County to bill its own residents.			10,500	
<b>Total Change</b>				<b>10,500</b>	

<b>Zoning</b>		<b>Budget:</b>	<b>\$782,300</b>	<b>Proposed:</b>	<b>\$837,300</b>
200-4180-310	PROF & TECHNICAL - ZONING: In continued discussions with the CIB, the County will seek a total of \$150,000 for planning, increased from \$125,000.			25,000	
200-4180-310	PROF & TECHNICAL - ZONING: Funding for General Plan provided by the CMPO.			17,000	
200-4180-310	PROF & TECHNICAL - ZONING: Additional funding provide for the General Plan.			13,000	
<b>Total Change</b>				<b>55,000</b>	

<b>Building Inspection</b>		<b>Budget:</b>	<b>\$848,500</b>	<b>Proposed:</b>	<b>\$848,500</b>
200-4241-110	FULL TIME EMPLOYEES: Provide funding for seasonal employees to accomplish work, instead of hiring a full time employee, due to concerns of reduced workload demand. See attached memo from the Development Services Director.			-15,000	
200-4241-125	SEASONAL EMPLOYEES: Funding for seasonal employees to accomplish work, instead of hiring a full time employee, due to concerns of reduced workload demand. See attached memo from the Development Services Director.			15,000	
<b>Total Change</b>				<b>0</b>	

<b>Road</b>		<b>Budget:</b>	<b>\$6,509,500</b>	<b>Proposed:</b>	<b>\$9,763,800</b>
200-4415-110	FULL TIME EMPLOYEES: 2 New Equipment Operator I Hires (Salary)			42,500	
200-4415-125	SEASONAL EMPLOYEES: Additional Seasonal Roadside Data Collection and Flagger			9,000	
200-4415-130	EMPLOYEE BENEFITS: 2 New Equipment Operator I Hires (Benefits)			28,500	
200-4415-412	CHIP & SEAL ROADS - COUNTY: Advanced purchase to ensure Chip/Seal Slag and provide hauling in a better time frame			40,000	
200-4415-412	CHIP & SEAL ROADS - COUNTY: Funding for materials for the parking lot improvements and the admin campus.			6,000	
200-4415-414	CHIP & SEAL ROADS - MUNICIPAL: Increased funding provided by cities for their chip/seal programs.			50,000	





# BUDGET AMENDMENT

EXECUTIVE SUMMARY FOR RESOLUTION 2019-20

June 11, 2019 at 6:00 PM

200-4415-418	ASPHALT & CONCRETE: Funding for materials for the parking lot improvements and the admin campus.	8,300
200-4415-420	ROAD PAINTING: Funding for materials for the parking lot improvements and the admin campus.	3,000
200-4415-710	LAND PURCHASE: Funding for land acquisition for north site	367,000
200-4415-720	BUILDINGS: Funding for the design and engineering services for new road shop facility	1,100,000
200-4415-720	BUILDINGS: Provide for the initial funding of the construction of the new road shop facility.	1,600,000
<b>Total Change</b>		<b>3,254,300</b>

<b>Weed Control</b>		<b>Budget: \$628,100</b>	<b>Proposed: \$633,100</b>
200-4450-620	MISC SERVICES: Additional funding provided by a UWSA grant to expand weed control through a bio-control program with valley youth.		5,000
<b>Total Change</b>			<b>5,000</b>

<b>Public Works</b>		<b>Budget: \$526,700</b>	<b>Proposed: \$526,700</b>
200-4475-110	FULL TIME EMPLOYEES: Funding for the salary for a new hire for CCCOG Oversight and Construction Management. The current system is not working well and staff is still having to manage too much of the process and the cost for consultants is not really reducing the internal workload.		33,000
200-4475-130	EMPLOYEE BENEFITS: Funding for the payroll taxes and benefits for a new hire for CCCOG Oversight and Construction Management.		19,000
200-4475-328	PROF & TECH - CCCOG OVERSIGHT: Provide funding for oversight of CCCOG projects.		-52,000
<b>Total Change</b>			<b>0</b>

<b>Trails Management</b>		<b>Budget: \$628,600</b>	<b>Proposed: \$821,600</b>
200-4780-620	MISCELLANEOUS SERVICES: Additional funding for Bjorr trail, matched w/additional 4,000 in donations from local high school mountain bike team.		3,000
200-4780-730	IMPROVEMENTS: Restaurant Tax award for Trails - 800 West Regional Trail - The trail will connect 800 West and Nibley's northern parks with Logan River Trail and Logan River via a 10' wide concrete pathway. It will also improve public infrastructure by burying utilities, piping a portion of open canal ditch.		80,000
200-4780-730	IMPROVEMENTS: Utah Outdoor Rec grant for Trails - 800 West Regional Trail.		80,000
200-4780-730	IMPROVEMENTS: RAPZ Tax award for trails - Middle Canal Trail and Crossings - Fund construction of three mid-block crossings along the middle canal in Logan, allowing trail to be open to public and connecting Adams neighborhood to USU and beyond.		20,000
200-4780-730	IMPROVEMENTS: RAPZ Tax award for trails - Cache Bikeway Street Painting - Paint over 20 miles of on street bicycle and jogging routes across eastern bench of Cache County.		10,000
<b>Total Change</b>			<b>193,000</b>

<b>Contributions</b>		<b>Budget: \$932,100</b>	<b>Proposed: \$949,600</b>
200-4800-920	CONTRIBUTIONS TO OTHER UNITS: Additional funds for the sales tax commitment to the Eccles Ice Center.		4,300
200-4800-995	CONTRIBUTION TO FUND BALANCE: RAPZ Tax award - Population award for the unincorporated areas of the County.		13,200
<b>Total Change</b>			<b>17,500</b>



**BUDGET AMENDMENT**  
EXECUTIVE SUMMARY FOR RESOLUTION 2019-20

June 11, 2019 at 6:00 PM

<b>Total Municipal Services Fund Expenditures</b>	<b>\$3,535,300</b>
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<b>CDRA FUND</b>	<b>Budget: \$271,000</b>	<b>Proposed: \$322,600</b>
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**Revenues**

<b>Taxes</b>	<b>Budget: \$50,000</b>	<b>Proposed: \$60,000</b>
220-31-10000	PROPERTY TAXES - CDRA: Increase estimated tax revenue for Pepperidge Farms CDRA Project.	10,000
<b>Total Change:</b>		<b>10,000</b>

<b>Contributions and Transfers</b>	<b>Budget: \$221,000</b>	<b>Proposed: \$262,600</b>
220-38-80000	CONTRIBUTION - TAXING ENTITIES: Increase estimated revenue for Pepperidge Farms CDRA Project received from participating entities.	30,000
220-38-90000	APPROPRIATED FUND BALANCE: Allocate funding for the 4% CDRA administration fee for the prior year.	11,600
<b>Total Change</b>		<b>41,600</b>

<b>Total CDRA Fund Revenues</b>	<b>\$51,600</b>
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**Expenditures**

<b>CDRA</b>	<b>Budget: \$260,000</b>	<b>Proposed: \$300,000</b>
220-4193-480	CDRA PROJECTS: Increase estimate for Pepperidge Farms CDRA Project.	40,000
<b>Total Change</b>		<b>40,000</b>

<b>Transfers Out</b>	<b>Budget: \$0</b>	<b>Proposed: \$11,600</b>
220-4810-100	TRANSFER OUT - GENERAL FUND: Transfer the 4% CDRA administration fee.	11,600
<b>Total Change</b>		<b>11,600</b>

<b>Total CDRA Fund Expenditures</b>	<b>\$51,600</b>
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<b>VISITOR'S BUREAU FUND</b>	<b>Budget: \$1,116,700</b>	<b>Proposed: \$1,121,700</b>
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**Revenues**

<b>Contributions and Transfers</b>	<b>Budget: \$27,300</b>	<b>Proposed: \$32,300</b>
230-38-90000	APPROPRIATED FUND BALANCE: Provide funding for Top of Utah Sponsorship for City of Logan	5,000
<b>Total Change</b>		<b>5,000</b>

<b>Total Visitor's Bureau Fund Revenues</b>	<b>\$5,000</b>
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**Expenditures**

<b>Visitor's Bureau</b>	<b>Budget: \$854,700</b>	<b>Proposed: \$859,700</b>
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# BUDGET AMENDMENT

EXECUTIVE SUMMARY FOR RESOLUTION 2019-20

June 11, 2019 at 6:00 PM

230-4780-640	EVENT SPONSORSHIP: Funding for Top of Utah Sponsorship for City of Logan	5,000
Total Change		5,000

<b>Total Visitor's Bureau Fund Expenditures</b>	<b>\$5,000</b>
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<b>COUNCIL ON AGING FUND</b>	<b>Budget: \$678,200</b>	<b>Proposed: \$723,700</b>
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## Revenues

<b>Intergovernmental</b>		<b>Budget: \$309,600</b>	<b>Proposed: \$310,800</b>
240-33-44100	MISC STATE GRANTS: Tai Chi for Arthritis Grant		1,200
Total Change			1,200

<b>Contributions and Transfers</b>		<b>Budget: \$356,000</b>	<b>Proposed: \$400,300</b>
240-38-11000	TRANSFER FROM GEN FUND: Provide funding for maintenance personnel to transfer from the Administration campus to the Senior Center campus.		31,900
240-38-90000	APPROPRIATED FUND BALANCE: Provide funding for additional travel and various other miscellaneous expenses.		12,400
Total Change			44,300

<b>Total Council on Aging Fund Revenues</b>	<b>\$45,500</b>
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## Expenditures

<b>Contributions</b>		<b>Budget: \$44,200</b>	<b>Proposed: \$29,800</b>
240-4800-990	CONTRIBUTION - FUND BALANCE: Provide additional funding for maintenance personnel transferred to the Senior Center campus.		-14,400
Total Change			-14,400

<b>Nutrition</b>		<b>Budget: \$391,900</b>	<b>Proposed: \$413,000</b>
240-4970-110	FULL TIME EMPLOYEES: Funding for wages for maintenance personnel to transfer from the Administration campus to the Senior Center campus; 40% is allocated to this department.		10,600
240-4970-130	EMPLOYEE BENEFITS: Funding for payroll taxes and benefits for maintenance personnel to transfer from the Administration campus to the Senior Center campus; 40% is allocated to this department.		8,000
240-4970-260	BUILDINGS & GROUNDS MAINT: Install Automatic Bathroom Doors		2,500
Total Change			21,100

<b>Senior Center</b>		<b>Budget: \$130,000</b>	<b>Proposed: \$159,600</b>
240-4971-110	FULL TIME EMPLOYEES: Funding for wages for maintenance personnel to transfer from the Administration campus to the Senior Center campus; 40% is allocated to this department.		10,600
240-4971-130	EMPLOYEE BENEFITS: Funding for payroll taxes and benefits for maintenance personnel to transfer from the Administration campus to the Senior Center campus; 40% is allocated to this department.		8,000
240-4971-230	TRAVEL: Tai Chi for Arthritis Grant		1,200



# BUDGET AMENDMENT

EXECUTIVE SUMMARY FOR RESOLUTION 2019-20

June 11, 2019 at 6:00 PM

240-4971-230	TRAVEL: Funding for additional travel and training expenses	800
240-4971-240	SUPPLIES: Funding for additional office supplies due to extra activities	1,000
240-4971-250	TRANSPORTATION: Funding for an unexpected bus repair.	2,000
240-4971-251	NON CAPITALIZED EQUIPMENT: Funding to replace Kiln. Donations Received \$1,035.87	3,000
240-4971-260	BUILDING & GROUNDS MAINT: Funding to replace exposed electrical systems and other miscellaneous building maintenance.	3,000
<b>Total Change</b>		<b>29,600</b>

<b>Access</b>		<b>Budget: \$112,100</b>	<b>Proposed: \$121,300</b>
240-4974-110	FULL TIME EMPLOYEES: Funding for wages for maintenance personnel to transfer from the Administration campus to the Senior Center campus; 20% is allocated to this department.	5,200	
240-4974-130	EMPLOYEE BENEFITS: Funding for payroll taxes and benefits for maintenance personnel to transfer from the Administration campus to the Senior Center campus; 20% is allocated to this department.	3,900	
240-4974-230	TRAVEL: Funding for additional travel and training expenses	100	
<b>Total Change</b>		<b>9,200</b>	

<b>Total Council on Aging Fund Expenditures</b>		<b>\$45,500</b>
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<b>RESTAURANT TAX FUND</b>		<b>Budget: \$1,607,200</b>	<b>Proposed: \$1,607,200</b>
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## Expenditures

<b>Tourism Awards</b>		<b>Budget: \$0</b>	<b>Proposed: \$313,400</b>
260-4782-930	TOURISM PROMOTION: Restaurant Tax award funding for tourism promotion.	313,400	
<b>Total Change</b>		<b>313,400</b>	

<b>Facility Awards</b>		<b>Budget: \$0</b>	<b>Proposed: \$905,100</b>
260-4784-925	RECREATION FACILITIES: Restaurant Tax award funding for recreation facilities.	905,100	
<b>Total Change</b>		<b>905,100</b>	

<b>Contributions</b>		<b>Budget: \$1,607,200</b>	<b>Proposed: \$45,000</b>
260-4800-990	CONTRIB TO FUND BALANCE: Appropriation of current Restaurant Tax funding.	-1,562,200	
<b>Total Change</b>		<b>-1,562,200</b>	

<b>Transfers Out</b>		<b>Budget: \$0</b>	<b>Proposed: \$343,700</b>
260-4810-100	TRANSFER OUT - GENERAL FUND: Award for a project at the Fairgrounds - Repair, replace, and add asphalt in various locations for improvement of the pathways for vehicle and pedestrian use.	87,400	
260-4810-100	TRANSFER OUT - GENERAL FUND: Award for a project at the Fairgrounds - Replace sound system in rodeo arena and Cache Arena.	59,900	
260-4810-100	TRANSFER OUT - GENERAL FUND: Award for a project at the Fairgrounds - Bring in Electrical power to all required locations and install powered Roller Shades on all perimeter and Skylight windows in the Main Event Hall. Purchase Coverings for 4 rolling glass garage doors.	16,400	



# BUDGET AMENDMENT

EXECUTIVE SUMMARY FOR RESOLUTION 2019-20

June 11, 2019 at 6:00 PM

260-4810-100	TRANSFER OUT - GENERAL FUND: Award for a project at the Fairgrounds - Add awning on South side of Cache Arena to include concrete floor with trench drains, lights, power outlets, and tie rails. Remove earth berm around building. Remove concrete wing walls located by doorways. Relocate fire hydrant and gas meter.	100,000
260-4810-200	TRANSFER OUT - MUNI SERV FUND: Award for Trails - 800 West Regional Trail - The trail will connect 800 West and Nibley's northern parks with Logan River Trail and Logan River via a 10' wide concrete pathway. It will also improve public infrastructure by burying utilities, piping a portion of open canal ditch.	80,000
<b>Total Change</b>		<b>343,700</b>

<b>Total Restaurant Tax Fund Expenditures</b>	<b>\$0</b>
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<b>RAPZ TAX FUND</b>	<b>Budget: \$1,773,700</b>	<b>Proposed: \$1,834,700</b>
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## Revenues

<b>Contributions and Transfers</b>		<b>Budget: \$0</b>	<b>Proposed: \$61,000</b>
265-38-90500	APP FUND BAL - PO CARRY OVER: Funding for RAPZ Tax awards for cultural facilities from previous years.		61,000
<b>Total Change</b>			<b>61,000</b>

<b>Total RAPZ Tax Revenues</b>	<b>\$61,000</b>
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## Expenditures

<b>Facility Awards</b>		<b>Budget: \$1,048,200</b>	<b>Proposed: \$981,000</b>
265-4786-920	CULTURAL FACILITIES: RAPZ Tax award funding for cultural facilities from previous years.		61,000
265-4786-920	CULTURAL FACILITIES: 2019 RAPZ Tax award funding for cultural facilities.		90,000
265-4786-925	RECREATION FACILITIES: Provide funding for RAPZ awards for Cultural Facilities and awards transferred to County departments.		-173,500
265-4786-940	ZOO FACILITIES: Reduce to funding needed for zoo facility awards.		-44,700
<b>Total Change</b>			<b>-67,200</b>

<b>Transfers Out</b>		<b>Budget: \$26,700</b>	<b>Proposed: \$154,900</b>
265-4810-100	TRANSFER OUT - GENERAL FUND: Allocate RAPZ administration costs to correct account.		25,000
265-4810-100	TRANSFER OUT - GENERAL FUND: Award for a project at the Fairgrounds - Bring in Electrical power to all required locations and install powered Roller Shades on all perimeter and Skylight windows in the Main Event Hall. Purchase Coverings for 4 rolling glass garage doors.		21,000
265-4810-100	TRANSFER OUT - GENERAL FUND: Award for a project at the Fairgrounds - Purchase portable 156 seat towable bleacher.		30,700
265-4810-200	TRANSFER OUT - MUNI SERV FUND: Population award for the unincorporated areas of the County.		13,200
265-4810-200	TRANSFER OUT - MUNI SERV FUND: Award for trails - Cache County Trails Planner Support.		35,000



# BUDGET AMENDMENT

EXECUTIVE SUMMARY FOR RESOLUTION 2019-20

June 11, 2019 at 6:00 PM

265-4810-200	TRANSFER OUT - MUNI SERV FUND: Award for trails - Cache Bikeway Street Painting - Paint over 20 miles of on street bicycle and jogging routes across eastern bench of Cache County.	10,000
265-4810-200	TRANSFER OUT - MUNI SERV FUND: Award for trails - Middle Canal Trail and Crossings - Fund construction of three mid-block crossings along the middle canal in Logan, allowing trail to be open to public and connecting Adams neighborhood to USU and beyond.	20,000
265-4810-201	TRANSFER OUT - GENERAL FUND: Allocate RAPZ administration costs to correct account.	-26,700
<b>Total Change</b>		<b>128,200</b>

<b>Total RAPZ Tax Fund Expenditures</b>	<b>\$61,000</b>
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<b>COMMUNITY FOUNDATION FUND</b>	<b>Budget: \$26,100</b>	<b>Proposed: \$29,400</b>
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### Revenues

<b>Contributions</b>		<b>Budget: \$26,000</b>	<b>Proposed: \$29,300</b>
795-38-72105	CONTRIBUTIONS - S & R: Received in-kind donation from Buzz Electric for work in the Search and Rescue building.		3,300
<b>Total Change</b>			<b>3,300</b>

<b>Total Community Foundation Revenues</b>	<b>\$3,300</b>
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### Expenditures

<b>Transfers Out</b>		<b>Budget: \$26,000</b>	<b>Proposed: \$29,300</b>
795-4810-100	TRANSFER OUT - GENERAL FUND: Transfer donation from Buzz Electric for work in the Search and Rescue building		3,300
<b>Total Change</b>			<b>3,300</b>

<b>Total Community Foundation Fund Expenditures</b>	<b>\$3,300</b>
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**CACHE COUNTY  
RESOLUTION 2019 - 21**

**A RESOLUTION AMENDING THE CACHE COUNTY CORPORATION PERSONNEL  
POLICY AND PROCEDURE MANUAL SECTION VIII RULES AND REGULATIONS  
DEFINING INCIDENTAL PERSONAL USE OF PUBLIC PROPERTY FOR PURPOSES  
OF HOUSE BILL 163**

WHEREAS, the Cache County Council on 6/25, 2019, in a regular meeting of which lawful notice had been given, considered amending Section VIII, Rules and Regulations, defining incidental personal use of public property for purposes of House Bill 163; and

WHEREAS, the Utah Legislature, in the 2019 General Session, enacted House Bill 163 describing the type of personal use of public property that is permitted; and

WHEREAS, House Bill 163 was signed by Utah Governor Gary Herbert on March 25, 2019; and

WHEREAS, House Bill 163 amended Utah Code Section 76-8-402 to allow a public servant to use public property in accordance with a written policy of the County; and

WHEREAS, It is the intent of Cache County to be responsible for the use of all tax dollars and all real and personal property acquired with tax dollars, and to establish policies regarding the personal use of County property by its officers, agents and employees, including real and personal property as defined in Utah Code Section 76-6-41 and below consistent with the provision of Utah Cod Ann. Section 76-8-402 (2019 amendments).

WHEREAS, the Cache County Council finds that it is necessary, appropriate, and in the best interest of the County and its personnel that the Cache County Corporation Personnel Policy and Procedure Manual be amended to establish a policy consistent with House Bill 163;

NOW THEREFORE, BE IT RESOLVED that the County Council approves the adoption of the following resolution:

- 1 **Amendments:** The Cache County Corporation Personnel Policy and Procedure Manual is hereby amended as set forth in the attached Exhibit A.
- 2 **Application:** The amendment to the Cache County Corporation Personnel Policy and Procedure Manual shall apply to all current and future county employees.
- 3 **Prior Resolution and Policies:** This Resolution and the amendments specified in Exhibit A to the Cache County Corporation Personnel Policy and Procedure Manual supersede all previously adopted resolutions and policies to the extent that they are in conflict with the specified provisions of this Resolution and the attached Exhibit A.



4 **Effective Date:** This Resolution shall be effective immediately upon its adoption.

Adopted by the County Council of Cache County, Utah, this 25 day of June, 2019

CACHE COUNTY COUNCIL

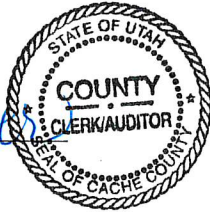
By:

Karl B. Ward, Chairman

ATTEST:

By:

Jill N. Zollinger, County Clerk







## EXHIBIT A

### SECTION VIII -- RULES AND REGULATIONS

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#### Q. Computers, Internet and E-Mail Policy

This policy defines the proper use of Cache County computers, phones, and related technical resources and the disciplinary action(s) that may be taken for violation(s) of the policies set forth in this chapter. Computers and phones are assigned to employees to facilitate effective and efficient performance of their duties. This includes tasks they perform as a direct result of their positions, related activities that promote the interests of the County (i.e. working with the legislature), and assignments associated with professional organizations in which they participate in conjunction with their County duties.

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#### 5. Personal Use

Employees may use computers and phones assigned to them for authorized personal purposes when not working (i.e. breaks, lunch time, etc.). Use of County equipment for personal reasons is allowed as long as it only creates a de minimus additional cost or expense to the government. Generally, personal information should not be stored on County computers. If these are used on a County computer they should be stored locally (i.e. CD, flash drive, local hard drive). Storing or using any file on a County computer must be in strict compliance with all laws including copyright laws. Personal files stored on a County computer are subject to monitoring (see §N.7 – Monitoring of Computers), Government Records Access and Management Act (GRAMA) requests, and legal holds.

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#### 12. Telephone Usage

Telephones are for County Business purposes. Phone etiquette should be practiced at all times. Occasional personal use for local calls is acceptable while on personal time. In no case are personal toll calls permitted. Employees need to be diligent about not giving out personal or confidential information to callers. Generally, participation in telephone surveys should be declined.

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#### V. Use and Care of Equipment

The use of Cache County equipment or tools for private purposes is not authorized. The following guidelines should be followed in the use and care of equipment.

1. An employee must receive the proper training and explanation of job hazards, safety



procedures and training on all equipment, tools, etc., necessary for the accomplishment of the employee's job description.

- a. A commercial driver's license (CDL) is required for operators of commercial motor vehicles. Any employee operating a motor vehicle must have a valid Utah driver's license.
- b. Operators and passengers in a Cache County vehicle equipped with seat belts must wear them when the vehicle is in operation, and all employees operating vehicles shall observe all local traffic laws.

Employees shall keep Cache County vehicles, which are used by them, clean, presentable, and serviceable. They are responsible to make certain that the vehicle is serviced properly.

## **Z. AUTHORIZED PERSONAL USE OF PUBLIC PROPERTY**

### **PURPOSE**

This policy provides Cache County employees guidance as to authorized personal use of public property, as defined in Utah Code section 76-8-101(5), to help them avoid unintentional violations of Utah Code sections 76-8-402 and 404, Offenses Against the Administration of Government. Violation of Utah Code section 76-8-402 is a felony.

A public servant is not guilty of a violation of Utah Code section 76-8-402 for authorized personal use of public property. "Public servant" means a public officer, an appointed official, employee, consultant, or independent contractor of a public entity, or a person hired or paid by a public entity to perform a government function. "Public property" means real or personal property that is owned, held, or managed by a public entity.

This policy constitutes a "written policy of the public servant's entity" for purposes of Utah Code section 76-8-402(1)(b)(iii). For purposes of this policy, "public servants" will be referred to as "employees".

### **POLICY**

Employees are responsible to protect and conserve government owned or leased property and use official time in an honest effort to perform official duties. This policy does not grant to employees or create an inherent right to use government resources, and one should not be inferred. The privilege to use public property for personal purposes may be limited or revoked at any time by an appropriate department head or elected official.

Employees do not have a right to nor should they have an expectation of privacy while using government resources at any time including when they are accessing the internet, using email, instant messaging, or telephones. Employees who wish for their personal activities to be private should not conduct such activities using public property.



To help improve the effectiveness and efficiency of government services, incidental personal use of public property is authorized under Utah Code section 76-8-402 and is further authorized under this policy.

“Incidental Personal Use” or “De Minimis Use” means an occasional or infrequent personal use with little or no cost to the County and which, considering its value and the frequency with which it is used, is so small as to make accounting for it unreasonable or impractical. In determining whether the use is de minimis, the frequency and the value shall always be considered. Incidental personal use includes:

- Use of public property for limited personal use when an employee is using the public property to perform their duties of office or employment; and
- Use of public property of a personal nature when such use of the public property:
  - Is allowed to be used by the general public;
  - Is allowed for training or skill development;
  - Is provided or required to be provided to the public servant as an employee benefit or convenience, such as lunchroom, fitness, and/or nursing room facilities;
  - Is allowed by state, federal, or county code, administrative rule, or policy;
  - Does not create more than a de minimis additional cost or expense to the government;
  - Does not interfere with the mission or operations of Cache County;
  - Does not interfere with the performance of any other County employee’s official duties;
  - Does not compromise the integrity of state property, information, or software;
  - Does not involve conducting an outside business or private employment or other activities conducted for private financial gain;
  - Is otherwise permitted by an employee’s manager or supervisor (e.g., a supervisor in the employee’s organizational chain of command) in writing prior to usage; or
  - Is otherwise permissible under state, federal, or County Code, administrative rule or policy.



CACHE COUNTY  
RESOLUTION 2019 - 22

A RESOLUTION ALLOWING THE DONATIONS OF UNCLAIMED PROPERTY  
(BIKES) TO CHARITABLE ORGANIZATIONS.

WHEREAS, Utah State Code Annotated 77-24a-5 outlines the process for disposition of unclaimed property to include published notices per Utah Code 45-1-101(2)(b), published notice on local agency website and notice posted within the agency; and

WHEREAS, the Cache County Sheriff, after a careful review of the state statute and fulfilling all the requirements as set forth, thorough analysis of the costs and benefits of any public auction to dispose of the unclaimed property has concluded that the personnel costs associated with administering the program exceed the monetary recoupment from the unclaimed property, and therefore create an undue burden on the residents of Cache County. The Cache County Sheriff therefore requests permission to make donations of all unclaimed bikes to local charitable organizations.

NOW THEREFORE, BE IT RESOLVED that the County Council approves the donation of all unclaimed property (bikes) received from the years 2018 and older.

- 1. **Effective Date:** This Resolution shall be effective immediately upon its adoption.

Adopted by the County Council of Cache County, Utah, this 25 day of Jan, 2019

CACHE COUNTY COUNCIL

By:

Karl B. Ward, Chairman

ATTEST:

By:

Jill N. Zollinger, County Clerk/Auditor

