



**PUBLIC NOTICE** is hereby given that the County Council of Cache County, Utah will hold a **WORKSHOP** at **4:15 p.m.** and a **REGULAR COUNCIL MEETING** at **5:00 p.m.** in the Cache County Historic Courthouse Council Chambers, 199 North Main Street, Logan, Utah 84321, **TUESDAY, NOVEMBER 8, 2022**

Council meetings are live streamed on the Cache County YouTube channel at:  
<https://www.youtube.com/channel/UCa4xvEI8bnIEz3B9zw2teaA>

## AGENDA

### WORKSHOP

- 4:15 p.m.
1. CALL TO ORDER
  2. BUDGET PRESENTATIONS – Recorder
  3. ADJOURN

### COUNCIL MEETING

- 5:00 p.m.
1. CALL TO ORDER
  2. OPENING – Councilman Nolan Gunnell
  3. REVIEW AND APPROVAL OF AGENDA
  4. REVIEW AND APPROVAL OF MINUTES (September 30, 2022; October 15, 2022; October 25, 2022; October 27, 2022; November 1, 2022)
  5. REPORT OF COUNTY EXECUTIVE
    - a. **Appointments:**
    - b. **Financial Reports:** October 2022 Expense Report
    - c. **Other Items:**
  6. ITEMS OF SPECIAL INTEREST
    - a. Western Arterial Update and Prioritization Request – Cache Metropolitan Planning Organization (CMPO)
    - b. Consolidation of Public Defender Office Update – Mike McGinnis
  7. DEPARTMENT OR COMMITTEE REPORTS
    - a. Fairgrounds / Event Center – Bart Esplin
  8. BOARD OF EQUALIZATION MATTERS
- 6:00 p.m.  
(Estimated)
9. PUBLIC HEARINGS
    - a. **Public Hearing – Resolution 2022-30**  
A resolution adopting the 2023 Cache County Budget
  10. PENDING ACTION
    - a. **Resolution 2022-27** Amending the 2022 Cache County Budget
    - b. **Resolution 2022-28** A Resolution Establishing County Policy on Supporting Local Non-profit Organizations
  11. INITIAL PROPOSALS FOR CONSIDERATION OF ACTION
    - a. **Ordinance 2022-32** An Ordinance Amending the Organic Act for the Government of Cache County and Cache County Code to Clarify the Council’s Consent Authority to Appoint, Suspend, and Remove Directors of County Departments

- b. **Resolution 2022-30** A Resolution Adopting the 2023 Cache County Budget
- c. **Resolution 2022-31** A Resolution Amending the Cache County Corporation Personnel Policy and Procedures Manual regarding Automatic Enrollment into the Utah Retirement System 401(k) Plan
- d. Property Tax Hardship Requests
- e. Approval of the 2023 Cache County Council Meeting Schedule and County Offices Holiday Schedule

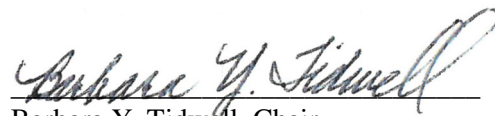
12. **OTHER BUSINESS**

- a. **UAC Annual Conference** *November 15-17, 2022 in St. George*  
*Barbara, Nolan, Gina, David E., Karl, Gordon, Paul*  
*Mark Hurd, Sandi Goodlander*
- b. **Extension Office Chili Cookoff** *Tuesday, November 22, 2022 – Council Chambers*
- c. **Employee Christmas Dinner** *Thursday, December 1, 2022 – Cache County Event Center*

13. **COUNCIL MEMBER REPORTS**

14. **EXECUTIVE SESSION** - Utah Code 52-4-205(1)(a) – Discussion of the character, professional competence, or physical or mental health of an individual  
Utah Code 52-4-205(1)(c) – Discussion of pending or reasonably imminent litigation

15. **ADJOURN**

  
Barbara Y. Tidwell, Chair

**RESOLUTION NO. 2022-27**

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

The Cache County Council, in a duly convened meeting, pursuant to Sections 17-36-12 through 17-36-26, Utah Code Annotated, 1953 as amended, finds that certain adjustments to the Cache County budget for 2022 are reasonable and necessary; that 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 2022 budget for Cache County:

**See attached**

Section 2.

Other than as specifically set forth above, all other matters set forth in the 2022 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 October 25, 2022.

ATTESTED TO:

CACHE COUNTY COUNCIL

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Jess Bradfield, Cache County Clerk-Auditor

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Barbara Tidwell, Council Chair



# Budget Amendment Account Detail

Hearing Date: 10.11.2022; Vote Date: 10.25.2022

Account	Title	Amount	Source or Department	Fund
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**GENERAL** Cameron Jensen

<b>1.</b> COLA adjustment of 8.0% made effective July 3, 2022. Includes adjustments for salaries, wages, and payroll taxes and related benefits.				
100-4112-110	FULL TIME EMPLOYEES	800	Council	General
100-4112-130	EMPLOYEE BENEFITS	200	Council	General
100-4126-110	FULL TIME EMPLOYEES	-9,000	Public Defender	General
100-4126-130	PAYROLL TAXES AND BENEFITS	-7,500	Public Defender	General
100-4131-110	FULL TIME EMPLOYEES	-18,500	Executive	General
100-4131-130	EMPLOYEE BENEFITS	7,500	Executive	General
100-4132-110	FULL TIME EMPLOYEES	22,600	Finance	General
100-4132-115	OVERTIME	1,000	Finance	General
100-4132-130	PAYROLL TAXES AND BENEFITS	300	Finance	General
100-4134-110	FULL TIME EMPLOYEES	2,600	Human Resources	General
100-4135-110	FULL TIME EMPLOYEES	18,500	GIS	General
100-4135-130	EMPLOYEE BENEFITS	2,000	GIS	General
100-4136-110	FULL TIME EMPLOYEES	16,900	IT	General
100-4136-115	OVERTIME	-1,000	IT	General
100-4136-130	EMPLOYEE BENEFITS	-1,000	IT	General
100-4148-110	FULL TIME EMPLOYEES	-19,200	Victim Advocate	General
100-4148-120	PART TIME EMPLOYEES	-12,300	Victim Advocate	General
100-4148-125	SEASONAL EMPLOYEES	-4,600	Victim Advocate	General
100-4148-130	EMPLOYEE BENEFITS	-25,900	Victim Advocate	General
100-4160-110	FULL TIME EMPLOYEES	11,500	Buildings and Grounds	General
100-4160-120	PART TIME EMPLOYEES	-11,500	Buildings and Grounds	General
100-4160-125	SEASONAL EMPLOYEES	-6,400	Buildings and Grounds	General
100-4160-130	EMPLOYEE BENEFITS	-15,500	Buildings and Grounds	General
100-4193-110	FULL TIME EMPLOYEES	4,000	Economic Development	General
100-4215-110	FULL TIME EMPLOYEES	-97,500	Sheriff: Administration	General
100-4215-120	PART TIME EMPLOYEES	-9,000	Sheriff: Administration	General
100-4215-130	EMPLOYEE BENEFITS	-51,200	Sheriff: Administration	General
100-4210-110	FULL TIME EMPLOYEES	92,200	Sheriff: Criminal	General
100-4210-120	PART TIME EMPLOYEES	-6,600	Sheriff: Criminal	General
100-4210-130	EMPLOYEE BENEFITS	75,800	Sheriff: Criminal	General
100-4210-142	OTHER PAY	-4,300	Sheriff: Criminal	General
100-4211-110	FULL TIME EMPLOYEES	70,800	Sheriff: Support Services	General
100-4211-120	PART TIME EMPLOYEES	-21,100	Sheriff: Support Services	General
100-4211-130	EMPLOYEE BENEFITS	-8,700	Sheriff: Support Services	General
100-4211-142	OTHER PAY	-3,000	Sheriff: Support Services	General
100-4230-110	FULL TIME EMPLOYEES	74,900	Sheriff: Corrections	General



# Budget Amendment Account Detail

Hearing Date: 10.11.2022; Vote Date: 10.25.2022

Account	Title	Amount	Source or Department	Fund
100-4230-120	PART TIME EMPLOYEES	-10,300	Sheriff: Corrections	General
100-4230-130	EMPLOYEE BENEFITS	-64,600	Sheriff: Corrections	General
100-4230-142	OTHER PAY	100	Sheriff: Corrections	General
100-4253-110	FULL TIME EMPLOYEES	5,400	Animal Control	General
100-4253-130	EMPLOYEE BENEFITS	-5,400	Animal Control	General
100-4255-110	FULL TIME EMPLOYEES	2,700	Emergency Management	General
100-4260-115	OVERTIME	-4,200	Ambulance	General
100-4260-120	PART TIME EMPLOYEES	12,900	Ambulance	General
100-4260-130	PAYROLL TAXES AND BENEFITS	-28,000	Ambulance	General
100-4260-142	PAGER PAY	-2,900	Ambulance	General
100-4265-110	FULL TIME EMPLOYEES	52,400	Fire	General
100-4265-115	OVERTIME	-5,200	Fire	General
100-4265-130	PAYROLL TAXES AND BENEFITS	19,800	Fire	General
100-4265-142	PAGER PAY	-5,600	Fire	General
100-4511-120	PART TIME EMPLOYEES	-22,200	Fairgrounds	General
100-4511-125	SEASONAL EMPLOYEES	-2,000	Fairgrounds	General
100-4511-130	EMPLOYEE BENEFITS	-22,900	Fairgrounds	General
100-4581-120	PART TIME EMPLOYEES	4,100	Library Services	General
100-4581-130	EMPLOYEE BENEFITS	300	Library Services	General
100-4810-240	TRANSFER OUT - COUNCIL ON AGE	7,800	Transfers to Other Funds	General
150-4136-110	FULL TIME EMPLOYEES	9,500	IT	Tax Administration
150-4136-130	EMPLOYEE BENEFITS	-2,000	IT	Tax Administration
150-4143-110	FULL TIME EMPLOYEES	4,200	Treasurer	Tax Administration
150-4143-125	SEASONAL EMPLOYEES	-1,700	Treasurer	Tax Administration
150-4143-130	EMPLOYEE BENEFITS	-2,500	Treasurer	Tax Administration
150-4146-110	FULL TIME EMPLOYEES	-7,500	Assessor	Tax Administration
200-4410-110	FULL TIME EMPLOYEES	18,200	Public Works Admin	Municipal Services
200-4410-130	EMPLOYEE BENEFITS	-9,900	Public Works Admin	Municipal Services
200-4415-110	FULL TIME EMPLOYEES	71,700	Roads	Municipal Services
200-4415-115	OVERTIME	-4,000	Roads	Municipal Services
200-4415-120	PART TIME EMPLOYEES	-2,500	Roads	Municipal Services
200-4415-125	SEASONAL EMPLOYEES	-21,500	Roads	Municipal Services
200-4415-130	EMPLOYEE BENEFITS	-5,500	Roads	Municipal Services
200-4450-110	FULL TIME EMPLOYEES	-2,000	Vegetation Management	Municipal Services
200-4450-115	OVERTIME	-4,000	Vegetation Management	Municipal Services
200-4450-125	SEASONAL EMPLOYEES	-24,000	Vegetation Management	Municipal Services
200-4450-130	EMPLOYEE BENEFITS	1,400	Vegetation Management	Municipal Services
200-4475-110	FULL TIME EMPLOYEES	-17,900	Engineering	Municipal Services
230-4780-110	FULL TIME EMPLOYEES	3,400	Cache Valley Visitor's Bureau	Visitor's Bureau
230-4780-125	SEASONAL EMPLOYEES	-3,400	Cache Valley Visitor's Bureau	Visitor's Bureau
240-38-10100	TRANSFER IN - GENERAL FUND	-7,800	Transfers from Other Funds	Council on Aging



# Budget Amendment Account Detail

Hearing Date: 10.11.2022; Vote Date: 10.25.2022

Account	Title	Amount	Source or Department	Fund
240-4970-110	FULL TIME EMPLOYEES	8,000	Nutrition	Council on Aging
240-4970-130	EMPLOYEE BENEFITS	3,000	Nutrition	Council on Aging
240-4971-110	FULL TIME EMPLOYEES	-1,200	Senior Center	Council on Aging
240-4971-130	EMPLOYEE BENEFITS	-9,300	Senior Center	Council on Aging
240-4974-110	FULL TIME EMPLOYEES	4,100	Access	Council on Aging
240-4974-130	EMPLOYEE BENEFITS	3,200	Access	Council on Aging

**2. Cost of living adjustment (8.0%) for County Council members, with retro pay effective 07/03/2022.**

100-4112-110	FULL TIME EMPLOYEES	4,400	Council	General
100-4112-130	EMPLOYEE BENEFITS	700	Council	General
100-4800-190	COMPENSATION RESERVE	-5,100	Compensation Reserve	General

**3. Cost of living adjustment (8.0%) for Elected Officials, with retro pay effective 07/03/2022.**

100-4131-110	FULL TIME EMPLOYEES	4,900	Executive	General
100-4131-130	EMPLOYEE BENEFITS	1,300	Executive	General
100-4141-110	FULL TIME EMPLOYEES	1,300	Auditor	General
100-4141-130	EMPLOYEE BENEFITS	300	Auditor	General
100-4142-110	FULL TIME EMPLOYEES	1,400	Clerk	General
100-4142-130	EMPLOYEE BENEFITS	400	Clerk	General
100-4144-110	FULL TIME EMPLOYEES	3,800	Recorder	General
100-4144-130	EMPLOYEE BENEFITS	1,100	Recorder	General
100-4145-110	FULL TIME EMPLOYEES	6,000	Attorney	General
100-4145-130	EMPLOYEE BENEFITS	1,700	Attorney	General
100-4170-110	FULL TIME EMPLOYEES	1,300	Elections	General
100-4170-130	EMPLOYEE BENEFITS	300	Elections	General
100-4215-110	FULL TIME EMPLOYEES	4,500	Sheriff: Administration	General
100-4215-130	EMPLOYEE BENEFITS	2,100	Sheriff: Administration	General
100-4800-190	COMPENSATION RESERVE	-30,400	Compensation Reserve	General
150-4143-110	FULL TIME EMPLOYEES	3,800	Treasurer	Tax Administration
150-4143-130	EMPLOYEE BENEFITS	1,000	Treasurer	Tax Administration
150-4146-110	FULL TIME EMPLOYEES	2,000	Assessor	Tax Administration
150-4146-130	EMPLOYEE BENEFITS	600	Assessor	Tax Administration
150-38-90000	APPROPRIATED FUND BALANCE	-7,400	Use of Fund Balance	Tax Administration

**4. ARPA: Space needs analysis for County employees.**

100-4160-310	PROFESSIONAL AND TECHNICAL	60,000	Buildings and Grounds	General
100-4800-990	CONTRIBUTION - FUND BALANCE	-60,000	Addition to Fund Balance	General

**5. Additional funds needed for an increase in public notices in 2022.**

100-4191-200	MATERIAL SUPPLIES & SERVICES	1,000	Miscellaneous and General	General
100-38-90000	APPROPRIATED FUND BALANCE	-1,000	Use of Fund Balance	General



# Budget Amendment Account Detail

Hearing Date: 10.11.2022; Vote Date: 10.25.2022

Account	Title	Amount	Source or Department	Fund
<b>6. Move the \$5M ARPA awards for the County storm water projects to the correct transfer out account.</b>				
100-4810-400	TRANSFER OUT - CAPITAL PROJECT	5,000,000	Transfers to Other Funds	General
100-4810-200	TRANSFER OUT - MUNICIPAL SERV	-5,000,000	Transfers to Other Funds	General
<b>7. Settlement not anticipated in the original budget</b>				
100-4960-800	SETTLEMENTS	4,000	Miscellaneous and General	General
100-38-90000	APPROPRIATED FUND BALANCE	-4,000	Use of Fund Balance	General
<b>8. Funding needed for Worker's Compensation Audit of 2021 payments</b>				
100-4960-600	MISCELLANEOUS EXPENSE	22,000	Miscellaneous and General	General
100-38-90000	APPROPRIATED FUND BALANCE	-22,000	Use of Fund Balance	General
<b>9. Adjust Multi County tax collection estimate paid to the State to match the three associated revenue accounts that fund it</b>				
150-4800-910	CONTRIB TO STWDE CAMA FEE	92,500	Contributions to Other Units	Tax Administration
150-31-62000	MULTI-COUNTY A&C - REDEMPTION	-1,500	Property Taxes	Tax Administration
150-38-90000	APPROPRIATED FUND BALANCE	-91,000	Use of Fund Balance	Tax Administration
<b>10. Increased funding requested by the Bear River Health Department. Amounts were part of the original funding plan of the BRHD, but were not included in the original budget of the County.</b>				
210-4310-480	BEAR RIVER HEALTH DEPARTMENT	49,800	Bear River Health Departmer	Health
210-4310-485	JRI MATCH	1,200	Bear River Health Departmer	Health
210-4310-620	MISC SERVICES	50,000	Air Pollution Control	Health
210-38-90000	APPROPRIATED FUND BALANCE	-51,000	Use of Fund Balance	Health
210-38-91000	APPROP FUND BALANCE - APC FEES	-50,000	Use of Fund Balance	Health
<b>11. CDRA Administration fee of 4% of 2021 expense</b>				
220-4810-100	TRANSFER OUT - GENERAL FUND	9,100	Transfers to Other Funds	CDRA
220-38-90000	APPROPRIATED FUND BALANCE	-9,100	Use of Fund Balance	CDRA
100-38-10220	TRANSFER IN - CDRA FUND	-9,100	Transfers from Other Funds	General
100-38-90000	APPROPRIATED FUND BALANCE	9,100	Use of Fund Balance	General
<b>12. Adiitional Mental Health grant revenue and expense received in the current year.</b>				
250-33-41000	SOCIAL SERVICES REIMB.	-1,000,000	Intergovernmental	Mental Health
250-4310-620	MISC SERVICES-BRMH SERVICES	1,000,000	Mental Health Services	Mental Health
<b>13. Update admin fee to reflect actual 2021 revenue</b>				
265-4810-100	TRANSFER OUT - GENERAL FUND	5,000	Transfers to Other Funds	RAPZ Tax
265-4800-990	CONTRIB TO FUND BALANCE	-5,000	Addition to Fund Balance	RAPZ Tax
100-38-10265	TRANSFER IN - RAPZ TAX	-5,000	Transfers from Other Funds	General
100-38-90000	APPROPRIATED FUND BALANCE	5,000	Use of Fund Balance	General



# Budget Amendment Account Detail

Hearing Date: 10.11.2022; Vote Date: 10.25.2022

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<b>14.</b> Cell phone cost to receive donations through Venmo.				
795-38-71000	MISCELLANEOUS	-400	Public Contributions	CCCF
795-4960-600	MISCELLANEOUS EXPENSE	400	Miscellaneous Expense	CCCF

**PUBLIC DEFENDER** **Mike McGinnis**

<b>15.</b> Council approved increase in Public Defender Contracts in May, now requesting the budget amendment to include funds to support the increase. \$2000 x 5 contracts = \$10,000 increase per month. Increases were in effect beginning in May, so \$10,000 x 8 = \$80,000. Requesting to use revenues from new Title IV-E Parental Defense Contract with the State to help fund this request.				
100-4126-310	PROFESSIONAL AND TECHNICAL	80,000	Public Defender	General
100-38-90000	APPROPRIATED FUND BALANCE	-65,200	Use of Fund Balance	General
100-33-44250	STATE GRANT - INDIGENT DEF COM	-14,800	Intergovernmental	General

<b>16.</b> Indigent Defense Commission grant for fiscal year 2023 for a Conflict/Serious Felony Attorney. Award total is \$50,000, with half to be spent in 2022 and half to be spent in 2023.				
100-33-44250	STATE GRANT - INDIGENT DEF COM	-25,000	Intergovernmental	General
100-4126-310	PROFESSIONAL AND TECHNICAL	25,000	Public Defender	General

<b>17.</b> Separate Public Defender fees from other Attorney fees.				
100-35-10000	MISC COURT FINES	2,300	Fines and Forfeitures	General
100-35-15000	COURT FINES: PUBLIC DEFENDER F	-2,300	Fines and Forfeitures	General

**EXECUTIVE** **David Zook**

<b>18.</b> Increases for employees who successfully complete their new-hire orientation period. The period is 6 months for public employees and 12 months for public safety employees. The increase can be up to 3.0%.				
100-4131-110	FULL TIME EMPLOYEES	1,400	Executive	General
100-4131-130	EMPLOYEE BENEFITS	400	Executive	General
100-4800-990	CONTRIBUTION - FUND BALANCE	-1,800	Addition to Fund Balance	General

**FINANCE** **Cameron Jensen**

<b>19.</b> ARPA: Acquisition and implementation of grant management software. Assists with finding and applying for new grants, managing compliance and coordination with new and existing grants, and replaces Access database for RAPZ and Restaurant Tax awards. Can also be used for other County awards like CCCOG awards and can be paid for 100% by grant revenues.				
100-4132-311	SOFTWARE PACKAGES	17,400	Finance	General
100-4132-311	SOFTWARE PACKAGES	51,300	Finance	General
100-4800-990	CONTRIBUTION - FUND BALANCE	-68,700	Addition to Fund Balance	General





# Budget Amendment Account Detail

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**HUMAN RESOURCES** **Amy Adams**

**20.** TAP Award from Utah Local Governments Trust - To be used to reward employees. \$5,000 is check received in 2022 and \$4,900 from 2021 TAP payment that was unused toward employee appreciation gifts.

100-4134-481	HUMAN RESOURCE EXPENSES	9,900	Human Resources	General
100-36-90000	SUNDRY REVENUE	-5,000	Miscellaneous Revenue	General
100-38-90000	APPROPRIATED FUND BALANCE	-4,900	Use of Fund Balance	General

**21.** Mid-year increases for employees made upon completion of certifications.

100-4134-110	FULL TIME EMPLOYEES	9,100	Human Resources	General
100-4134-130	EMPLOYEE BENEFITS	3,400	Human Resources	General
100-38-90000	APPROPRIATED FUND BALANCE	-12,500	Use of Fund Balance	General

**22.** Additional funds for Employee Summer Party (\$1,900) and Christmas Dinner (\$9,000).

100-4960-600	MISCELLANEOUS EXPENSE	10,900	Miscellaneous and General	General
100-38-90000	APPROPRIATED FUND BALANCE	-10,900	Use of Fund Balance	General

**INFORMATION TECHNOLOGY** **Bartt Nelson**

**23.** IT intradepartmental transfers for ArcServer backup appliance

100-4136-250	SUPPLIES & MAINTENANCE	-9,000	IT	General
100-4136-125	SEASONAL EMPLOYEES	-12,600	IT	General
100-4136-215	SOFTWARE SUBSCRIP & LICENSES	-38,300	IT	General
100-4136-311	SOFTWARE PACKAGES	-6,500	IT	General
100-4136-740	CAPITALIZED EQUIPMENT	66,400	IT	General

**CLERK/AUDITOR** **Jess Bradfield**

**24.** Part time position will be open until the rest of the year. The budget will be used to cover overtime and the purchase of drop boxes.

100-4141-120	PART TIME EMPLOYEES	-18,000	Auditor	General
100-4141-115	OVERTIME	3,000	Auditor	General
100-4170-200	MATERIAL SUPPLIES & SERVICES	15,000	Elections	General

**25.** Expected Seasonal employee costs are lower which will be used help with the Bond mailer and clerk season employees.

100-4141-125	SEASONAL EMPLOYEES	-12,000	Auditor	General
100-4170-200	MATERIAL SUPPLIES & SERVICES	10,000	Elections	General
100-4142-125	SEASONAL EMPLOYEES	2,000	Clerk	General



# Budget Amendment Account Detail

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**26. Increased need for regular office expenses, offset within the department**

100-4142-311	SOFTWARE PACKAGES	-2,000	Clerk	General
100-4142-240	OFFICE EXPENSE	2,000	Clerk	General

**ATTORNEY** **John Luthy**

**27. Recognize additional revenue and use to offset current market adjustment for Attorney's Office.**

100-4145-110	FULL TIME EMPLOYEES	37,000	Attorney	General
100-4145-130	EMPLOYEE BENEFITS	11,100	Attorney	General
100-34-19300	MUNICIPAL PROSECUTION REV	-27,200	Charges for Services	General
100-35-14000	COURT FINES - STATE	-13,300	Fines and Forfeitures	General
100-35-21000	BAIL FORFEITURES	-7,600	Fines and Forfeitures	General

**28. Adjust for PLT payout for employees that left County employment. Moving some funding from within the department and recognizing some additional revenue related to the Attorney's office.**

100-4145-110	FULL TIME EMPLOYEES	19,500	Attorney	General
100-4145-130	EMPLOYEE BENEFITS	1,200	Attorney	General
100-4145-311	SOFTWARE PACKAGES	-18,000	Attorney	General
100-35-14000	COURT FINES - STATE	-2,700	Fines and Forfeitures	General

**VICTIM ADVOCATE** **Terryl Warner**

**29. On-call pay for victim advocates not previously funded. Separate existing expense from FTE account and pay at \$1.50 per hour.**

100-38-90000	APPROPRIATED FUND BALANCE	-14,000	Use of Fund Balance	General
100-4148-142	OTHER PAY	14,000	Victim Advocate	General

**30. Reclassify funding awarded from ARPA for training to separate account from the training for the Victim Advocate grant.**

100-4148-330	EDUCATION & TRAINING	-1,025,000	Victim Advocate	General
100-4148-480	SPECIAL GRANT EXPENSE	1,025,000	Victim Advocate	General

**31. Need to make corrections to Victim Advocates Budget, missed some match items in budget, because opted to waive match on grants, but forgot to add match to budget, still need match for program costs.**

100-38-90000	APPROPRIATED FUND BALANCE	-31,200	Use of Fund Balance	General
100-4148-230	TRAVEL	13,700	Victim Advocate	General
100-4148-240	OFFICE EXPENSE & SUPPLIES	3,700	Victim Advocate	General
100-4148-310	PROFESSIONAL & TECHNICAL	8,200	Victim Advocate	General
100-4148-330	EDUCATION & TRAINING	5,600	Victim Advocate	General



# Budget Amendment Account Detail

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**SHERIFF'S OFFICE** **Chad Jensen**

**32.** Request one New Full Time School Resource Officer (SRO) as requested by the Contract in place with Cache County School District. SRO is to be shared between three middle schools.

100-4210-110	FULL TIME EMPLOYEES	16,900	Sheriff: Criminal	General
100-4210-130	EMPLOYEE BENEFITS	12,800	Sheriff: Criminal	General
100-34-22101	CACHE COUNTY SCHOOLS CONTRACT	-29,700	Charges for Services	General

**33.** Request one New Full Time Patrol Deputy to help with coverage of Law Enforcement Contracts that are valid 07/01/2022 - 06/30/2022. Public Safety Employees are allocated between Patrol, Support Services and Corrections to accomodate atrition, training, and transfers between departments.

100-4210-110	FULL TIME EMPLOYEES	16,900	Sheriff: Criminal	General
100-4210-130	EMPLOYEE BENEFITS	12,800	Sheriff: Criminal	General
100-34-22000	SPEC PROTECT SRV-CONTRACTS	-29,700	Charges for Services	General

**34.** Personal leave time payout for retired deputies.

100-4210-110	FULL TIME EMPLOYEES	27,200	Sheriff: Criminal	General
100-4210-130	EMPLOYEE BENEFITS	1,500	Sheriff: Criminal	General
100-38-90000	APPROPRIATED FUND BALANCE	-28,700	Use of Fund Balance	General

**35.** Reallocate overtime budgets in the Sheriff's Office to match updated deputy allocation.

100-4210-115	OVERTIME	-108,800	Sheriff: Criminal	General
100-4211-115	OVERTIME	6,400	Sheriff: Support Services	General
100-4230-115	OVERTIME	102,400	Sheriff: Corrections	General

**36.** Need additional budget for Public Safety Overtime budgets. Total estimated to get through end of year based on YTD average is \$164,000 for public safety payroll allocations: Criminal 29.8%, Corrections 51.9% and Support Services 18.3%. Expense amounts are offset by the updated revenue estimate.

100-34-23400	JAIL FEES-CONT W/ST CORRECTION	-164,000	Charges for Services	General
100-4210-115	OVERTIME	48,900	Sheriff: Criminal	General
100-4211-115	OVERTIME	30,000	Sheriff: Support Services	General
100-4230-115	OVERTIME	85,100	Sheriff: Corrections	General

**37.** Increase in fuel costs for the Criminal Division, offset by increase in state funding and an increased use of fund balance.

100-33-58000	ST. LIQUOR ALLOCATION	-20,900	Intergovernmental	General
100-38-90000	APPROPRIATED FUND BALANCE	-32,600	Use of Fund Balance	General
100-4210-290	FUEL	53,500	Sheriff: Criminal	General

**38.** Increase in fuel costs for the Support Services Division, offset by increase in probation fees and court security fees.

100-35-22500	PROBATION SUPERVISION	-8,000	Fines and Forfeitures	General
100-34-23700	COURT SEC HOUSE CITY INMATES	-12,000	Charges for Services	General
100-4211-290	GASOLINE	20,000	Sheriff: Support Services	General



# Budget Amendment Account Detail

Hearing Date: 10.11.2022; Vote Date: 10.25.2022

Account	Title	Amount	Source or Department	Fund
<b>39. Additional cost for Animal Impound Facility offset with additional revenue from Utah State Prison contract.</b>				
100-34-23400	JAIL FEES-CONT W/ST CORRECTION	-100,000	Charges for Services	General
100-4215-720	BUILDING	100,000	Sheriff: Administration	General
<b>40. Part time position for Maintenance changed to full time position.</b>				
100-4215-110	FULL TIME EMPLOYEES	15,900	Sheriff: Administration	General
100-4215-130	EMPLOYEE BENEFITS	10,000	Sheriff: Administration	General
100-38-90000	APPROPRIATED FUND BALANCE	-25,900	Use of Fund Balance	General
<b>41. Personal leave time payout for retired Chief Deputy.</b>				
100-4215-110	FULL TIME EMPLOYEES	20,700	Sheriff: Administration	General
100-4215-130	EMPLOYEE BENEFITS	7,500	Sheriff: Administration	General
100-38-90000	APPROPRIATED FUND BALANCE	-28,200	Use of Fund Balance	General
<b>42. Record revenues earned from Posse Burger at the Fair and Rodeo, use funds to cover expenses for Posse Burger</b>				
100-4217-611	MISC SUPPLIES - POSSE BURGER	7,600	Sheriff: Support Services	General
100-38-78100	CONTRIBUTION - EXPLORER	-34,600	Public Contributions	General
100-38-90000	APPROPRIATED FUND BALANCE	27,000	Use of Fund Balance	General
<b>43. State Grant from Utah Department of Health COVID Detection and Mitigation in Confinement Facilities Grant - received second award of \$93,800 for additional HVAC Upgrades in the Jail</b>				
100-33-43000	MISC STATE GRANTS	-93,800	Intergovernmental	General
100-4230-720	BUILDINGS	93,800	Sheriff: Corrections	General
<b>44. Requesting to add additional commissary revenues back into budget to help cover supplies purchased for commissary.</b>				
100-34-23050	JAIL COMMISSARY REVENUE	-80,000	Charges for Services	General
100-4230-200	INMATE SUPPLIES	80,000	Sheriff: Corrections	General
<b>45. Requesting to use additional revenues from State Contract to help cover fuel and medical expenses.</b>				
100-4230-290	GASOLINE	4,000	Sheriff: Corrections	General
100-4230-315	MEDICAL EXPENSE	12,000	Sheriff: Corrections	General
100-34-23400	JAIL FEES-CONT W/ST CORRECTION	-16,000	Charges for Services	General
<b>46. Requesting to use additional revenues from State Contract to help cover increased fuel expense</b>				
100-4253-290	GASOLINE	7,000	Animal Control	General
100-34-23400	JAIL FEES-CONT W/ST CORRECTION	-7,000	Charges for Services	General



# Budget Amendment Account Detail

Hearing Date: 10.11.2022; Vote Date: 10.25.2022

Account	Title	Amount	Source or Department	Fund
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**47. Request payroll budget for the operation of the Animal Impound Facility, including 3 full time and 4 part time employees**

100-4254-110	FULL TIME EMPLOYEES	73,000	Animal Impound	General
100-4254-120	PART TIME EMPLOYEES	16,800	Animal Impound	General
100-4254-130	EMPLOYEE BENEFITS	48,600	Animal Impound	General
100-38-90000	APPROPRIATED FUND BALANCE	-138,400	Use of Fund Balance	General

**FIRE / AMBULANCE Rod Hammer**

**48. Donation to Ambulance - Deposited into the Foundation - Donation from employee's family member, Nancy Smith**

795-38-72120	CONTRIBUTIONS - FIRE	-2,000	Public Contributions	CCCF
795-4810-100	TRANSFER OUT - GENERAL FUND	2,000	Transfers to Other Funds	CCCF
100-38-10795	TRANSFER IN - CCCF	-2,000	Transfers from Other Funds	General
100-4260-250	EQUIPMENT SUPPLIES & MAINT	2,000	Ambulance	General

**49. Donation to Ambulance - Sandra Davis Trust; Use funds to replace appliances in Hyrum Ambulance Station**

795-38-72120	CONTRIBUTIONS - FIRE	-10,000	Public Contributions	CCCF
795-4810-100	TRANSFER OUT - GENERAL FUND	10,000	Transfers to Other Funds	CCCF
100-38-10795	TRANSFER IN - CCCF	-10,000	Transfers from Other Funds	General
100-4260-720	BUILDINGS	10,000	Ambulance	General

**50. Recieved grant from State Department of Health and Human Services to pay towards two employees attending paramedic school and towards their wages while they attend paramedic school. Rod is requesting to add half to 2022 budget and half to 2023 budget, grant period is 7/01/2022 - 06/15/2023.**

100-33-43000	MISC STATE GRANTS	-14,000	Intergovernmental	General
100-4260-110	FULL TIME EMPLOYEES	7,000	Ambulance	General
100-4260-330	EDUCATION & TRAINING	7,000	Ambulance	General

**51. Funding for Millville/Nibley first responders was paid through part-time employee payroll, not contracts. Move funds to match where expense was actually paid, Ambulance 80% and Fire 20%**

100-4260-620	MISCELLANEOUS SERVICES	-30,000	Ambulance	General
100-4260-120	PART TIME EMPLOYEES	21,800	Ambulance	General
100-4260-130	PAYROLL TAXES AND BENEFITS	2,200	Ambulance	General
100-4265-120	PART TIME EMPLOYEES	5,500	Fire	General
100-4265-130	PAYROLL TAXES AND BENEFITS	500	Fire	General

**52. Earned additional revenue from fire deployments. Use revenues to cover expenses for deployments**

100-34-27107	FIRES 100% REIMBURSABLE COSTS	-55,000	Charges for Services	General
100-4265-115	OVERTIME	23,000	Fire	General
100-4265-125	SEASONAL EMPLOYEES	12,000	Fire	General
100-4260-115	OVERTIME	10,000	Ambulance	General
100-4260-290	GASOLINE	10,000	Ambulance	General



# Budget Amendment Account Detail

Hearing Date: 10.11.2022; Vote Date: 10.25.2022

Account	Title	Amount	Source or Department	Fund
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**53.** Earned additional revenue from Fire Deployments. Use revenues to cover expenses for deployments, and to cover the Bureau of EMS fees to operate an additional ambulance

100-34-27107	FIRES 100% REIMBURSABLE COSTS	-37,400	Charges for Services	General
100-4265-251	NON-CAPITALIZED EQUIPMENT	2,900	Fire	General
100-4265-280	COMMUNICATIONS	1,600	Fire	General
100-4265-290	GASOLINE	15,000	Fire	General
100-4260-310	PROFESSIONAL & TECHNICAL	16,000	Ambulance	General
100-4260-311	SOFTWARE PACKAGES	1,900	Ambulance	General

**54.** Trade in 2 Fire vehicles and lease 4 Fire Trucks for one year. Use trade in revenue for lease costs, siren installation

100-36-51000	SALE OF CAPITAL ASSETS	-78,500	Sale of Assets	General
100-4265-740	CAPITALIZED EQUIPMENT	75,500	Fire	General
100-4810-310	TRANSFER OUT - DEBT SERVICE	3,000	Transfers to Other Funds	General
310-38-10100	TRANSFER IN - GENERAL FUND	-3,000	Transfers from Other Funds	Debt Service
310-4724-810	PRINCIPAL - FIRE-EMS VEHICLES	3,000	Fire Vehicle Lease	Debt Service

**55.** Recognize increased revenue for EMS contracts and fund additional utility expenses

100-34-27310	EMS CONTRACTS	-9,000	Charges for Services	General
100-4260-270	UTILITIES	9,000	Ambulance	General

**56.** Awarded \$56,000.00 from FEMA FY2021 Assistance to Firefighters Grant (AFG). \$50,909.09 will be Federally funded, and \$5,090.91 is our Match for this grant award. Award is for exhaust capture equipment at the Ambulance station in Hyrum

100-4260-740	CAPITALIZED EQUIPMENT	56,000	Ambulance	General
100-33-13000	FEDERAL GRANTS - MISCELLANEOUS	-50,900	Intergovernmental	General
100-38-90000	APPROPRIATED FUND BALANCE	-5,100	Use of Fund Balance	General

**57.** Recognize donations for general use in the Ambulance and Fire departments

795-4810-100	TRANSFER OUT - GENERAL FUND	10,000	Transfers to Other Funds	CCCF
795-38-72120	CONTRIBUTIONS - FIRE	-10,000	Public Contributions	CCCF
100-38-10795	TRANSFER IN - CCCF	-10,000	Transfers from Other Funds	General
100-38-90000	APPROPRIATED FUND BALANCE	10,000	Use of Fund Balance	General

**FAIRGROUNDS** **Bart Esplin**

**58.** Donations for the Cheese and Dairy Festival recognized and used to offset the expenses of the event.

100-38-10795	TRANSFER IN - CCCF	-15,000	Transfers from Other Funds	General
100-4511-482	SPECIAL EVENTS	15,000	Fairgrounds	General
795-38-72100	CONTRIBUTIONS - GENERAL	-15,000	Public Contributions	CCCF
795-4810-100	TRANSFER OUT - GENERAL FUND	15,000	Transfers to Other Funds	CCCF



# Budget Amendment Account Detail

Hearing Date: 10.11.2022; Vote Date: 10.25.2022

Account	Title	Amount	Source or Department	Fund
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**59. Donations for the Suicide Awareness Concert recognized and used to offset the expenses of the event.**

100-38-10795	TRANSFER IN - CCCF	-35,000	Transfers from Other Funds	General
100-4511-482	SPECIAL EVENTS	35,000	Fairgrounds	General
795-38-72100	CONTRIBUTIONS - GENERAL	-35,000	Public Contributions	CCCF
795-4810-100	TRANSFER OUT - GENERAL FUND	35,000	Transfers to Other Funds	CCCF

**60. Additional funding needed to cover suicide awareness concert funded by Restaurant Tax**

100-4511-482	SPECIAL EVENTS	15,000	Fairgrounds	General
100-38-10260	TRANSFER IN - RESTAURANT TAX	-15,000	Transfers from Other Funds	General
260-4810-100	TRANSFER OUT - GENERAL FUND	15,000	Transfers to Other Funds	Restaurant Tax
260-38-90000	APPROPRIATED FUND BALANCE	-15,000	Use of Fund Balance	Restaurant Tax

**61. Additional funding to drill well and install pump/piping to connect to infield water system**

100-4511-730	IMPROVEMENTS	86,200	Fairgrounds	General
100-38-10265	TRANSFER IN - RAPZ TAX	-86,200	Transfers from Other Funds	General
265-4810-100	TRANSFER OUT - GENERAL FUND	86,200	Transfers to Other Funds	RAPZ Tax
265-38-90000	APPROPRIATED FUND BALANCE	-86,200	Use of Fund Balance	RAPZ Tax

**62. Move money to cover increases in utilities and communications. Also, so cover increased overtime due to less part time employees being used.**

100-4511-270	UTILITIES	15,000	Fairgrounds	General
100-4511-280	COMMUNICATIONS	2,000	Fairgrounds	General
100-4511-115	OVERTIME	4,000	Fairgrounds	General
100-4511-620	MISC SERVICES	-21,000	Fairgrounds	General

**RODEO Lamont Poulsen**

**63. Additional funds needed for higher costs of rodeo acts and rodeo contracts, offset by contributions to the Rodeo**

100-4621-621	CONTRACTS	10,000	Rodeo	General
100-4621-650	SPECIAL RODEO EVENTS	3,000	Rodeo	General
100-36-72000	DONATIONS TO COUNTY RODEO	-13,000	Public Contributions	General

**DEVELOPMENT SERVICES Dirk Anderson**

**64. Personal leave time payout for Development Services Director.**

200-4175-110	FULL TIME EMPLOYEES	22,300	Development Services Admir	Municipal Services
200-4175-130	PAYROLL TAXES AND BENEFITS	1,800	Development Services Admir	Municipal Services
200-38-92000	APPROP FUND BALANCE - MSF	-24,100	Use of Fund Balance	Municipal Services



# Budget Amendment Account Detail

Hearing Date: 10.11.2022; Vote Date: 10.25.2022

Account	Title	Amount	Source or Department	Fund
<b>65. Cost of 6 new vehicles has increased and they can only acquire 2023 instead of the budgeted 2022. Increased cost will be offset by an increased trade in value.</b>				
200-4241-740	CAPITALIZED EQUIPMENT	78,000	Building Inspection	Municipal Services
200-36-51990	SALE OF CAPITAL ASSETS - DEV S	-78,000	Sale of Assets	Municipal Services
<b>66. Donations for Trails recognized and used to offset the expenses of trail projects</b>				
200-38-10795	TRANSFER IN - CCCF	-10,000	Transfers from Other Funds	Municipal Services
200-38-92000	APPROP FUND BALANCE - MSF	10,000	Use of Fund Balance	Municipal Services
795-4810-200	TRANSFER OUT - MUNICIPAL SERV	10,000	Transfers to Other Funds	CCCF
795-38-72205	CONTRIBUTIONS - TRAILS	-10,000	Public Contributions	CCCF
<b>ROAD</b>				<b>Matt Phillips</b>
<b>67. Update CCCOG oversight fee to reflect actual award amount, reducing the use of fund balance in Municipal Services fund</b>				
200-38-10268	TRANSFER IN - CCCOG FUND	-4,400	Transfers from Other Funds	Municipal Services
200-38-92000	APPROP FUND BALANCE - MSF	4,400	Use of Fund Balance	Municipal Services
268-4810-200	TRANSFER OUT - MUNICIPAL SERV	4,400	Transfers to Other Funds	CCCOG
268-38-90000	APPROPRIATED FUND BALANCE	-4,400	Use of Fund Balance	CCCOG
<b>68. Additional Funding for the cost of Utilities for the Public Works Facility in Hyrum and Richmond. Also to budget for Insurance for the new department.</b>				
200-38-92000	APPROP FUND BALANCE - MSF	-38,500	Use of Fund Balance	Municipal Services
200-4410-260	BUILDINGS AND GROUNDS	35,000	Public Works Admin	Municipal Services
200-4410-510	INSURANCE	3,500	Public Works Admin	Municipal Services
<b>69. Recognize revenue from public improvement fee deposits to offset increased overtime and engineering review costs</b>				
200-34-13200	PUBLIC IMPROVEMENT FEE	-35,500	Charges for Services	Municipal Services
200-4415-115	OVERTIME	15,500	Roads	Municipal Services
200-4415-310	PROF & TECH -ENGINEER. & ADMIN	20,000	Roads	Municipal Services
<b>70. Additional revenue from municipal contracts to help cover increased costs for those contracts.</b>				
200-34-32100	ROAD CONTRACTS - MUNICIPAL	-150,000	Charges for Services	Municipal Services
200-4415-130	EMPLOYEE BENEFITS	6,100	Roads	Municipal Services
200-4415-115	OVERTIME	4,500	Roads	Municipal Services
200-4415-120	PART TIME EMPLOYEES	800	Roads	Municipal Services
200-4415-230	TRAVEL & TRAINING	1,000	Roads	Municipal Services
200-4415-240	OFFICE SUPPLIES & EXPENSE	1,500	Roads	Municipal Services
200-4415-254	FUEL	100,000	Roads	Municipal Services
200-4415-414	CHIP & SEAL ROADS - MUNICIPAL	27,000	Roads	Municipal Services
200-4415-480	UNIFORM & SAFETY SUPPLIES	2,000	Roads	Municipal Services
200-4415-510	INSURANCE	7,100	Roads	Municipal Services





# Budget Amendment Account Detail

Hearing Date: 10.11.2022; Vote Date: 10.25.2022

Account	Title	Amount	Source or Department	Fund
<b>71. Allocate Revenue from State contract to the Road Department for deer fence project.</b>				
200-34-32300	ROAD CONTRACTS - OTHER	-12,000	Charges for Services	Municipal Services
200-4415-120	PART TIME EMPLOYEES	12,000	Roads	Municipal Services
200-4415-130	EMPLOYEE BENEFITS		Roads	Municipal Services
<b>72. Adjust expnses due to increased fuel costs, unexpected repairs, and other small adjustments.</b>				
200-4450-295	CHEMICAL SPRAY - CONTRACTS	-30,000	Vegetation Management	Municipal Services
200-4450-254	FUEL	22,000	Vegetation Management	Municipal Services
200-4450-280	COMMUNICATIONS	2,000	Vegetation Management	Municipal Services
200-4450-510	INSURANCE	1,300	Vegetation Management	Municipal Services
200-4450-140	UNIFORM ALLOWANCE	700	Vegetation Management	Municipal Services
200-4450-250	EQUIPMENT SUPPLIES & MAINT	3,400	Vegetation Management	Municipal Services
200-4450-620	MISC SERVICES	600	Vegetation Management	Municipal Services
<b>73. Allocate CCCOG grant funding to the Engineering Department in the Amount of \$150,000 for Transportation Master Plan</b>				
200-38-10268	TRANSFER IN - CCCOG FUND	-150,000	Transfers from Other Funds	Municipal Services
200-4475-482	SPECIAL PROJECTS	150,000	Engineering	Municipal Services
268-4810-200	TRANSFER OUT - MUNICIPAL SERV	150,000	Transfers to Other Funds	CCCOG
268-38-90000	APPROPRIATED FUND BALANCE	-150,000	Use of Fund Balance	CCCOG
<b>VISITOR'S BUREAU</b>				<b>Julie Terrill</b>
<b>74. Revenue and expense for Meet In Utah Grant</b>				
230-4780-481	GRANT EXPENSES	20,000	Cache Valley Visitor's Bureau	Visitor's Bureau
230-33-15600	FEDERAL GRANT - CARES ACT	-20,000	Intergovernmental	Visitor's Bureau
<b>75. Replenish inventory in the Gift Shop</b>				
230-4780-670	ITEMS FOR RESALE	2,500	Cache Valley Visitor's Bureau	Visitor's Bureau
230-4780-490	ADVERTISING & PROMOTIONS	-2,500	Cache Valley Visitor's Bureau	Visitor's Bureau
<b>76. Visitors Bureau award to Cheese and Dairy Festival</b>				
230-4780-640	EVENT SPONSORSHIP	-5,000	Cache Valley Visitor's Bureau	Visitor's Bureau
230-4810-100	TRANSFER OUT - GENERAL FUND	5,000	Transfers to Other Funds	Visitor's Bureau
100-38-10230	TRANSFER IN - VISITOR'S BUREAU	-5,000	Transfers from Other Funds	General
100-4511-482	SPECIAL EVENTS	5,000	Fairgrounds	General



# Budget Amendment Account Detail

Hearing Date: 10.11.2022; Vote Date: 10.25.2022

Account	Title	Amount	Source or Department	Fund
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**COUNCIL ON AGING** **Giselle Madrid**

**77. Increased costs for food offset by unused funds for tile project**

240-4971-740	CAPITALIZED EQUIPMENT	-14,000	Senior Center	Council on Aging
240-4970-382	MEALS - NICHOLAS	7,000	Nutrition	Council on Aging
240-4970-383	US FOODSERVICE	7,000	Nutrition	Council on Aging

**78. Salary increase for Senior Center Director due to receiving training and earning higher credentials**

240-4970-110	FULL TIME EMPLOYEES	1,200	Nutrition	Council on Aging
240-4970-130	EMPLOYEE BENEFITS	300	Nutrition	Council on Aging
240-4970-110	FULL TIME EMPLOYEES	1,200	Nutrition	Council on Aging
240-4970-130	EMPLOYEE BENEFITS	300	Nutrition	Council on Aging
240-4970-110	FULL TIME EMPLOYEES	1,200	Nutrition	Council on Aging
240-4970-130	EMPLOYEE BENEFITS	300	Nutrition	Council on Aging
240-38-90000	APPROPRIATED FUND BALANCE	-4,500	Use of Fund Balance	Council on Aging

**AIRPORT** **Lee Ivie**

**79. Payout of personal leave time, with associated payroll taxes, due to the retirement of the Airport Director.**

277-38-90000	APPROPRIATED FUND BALANCE	-20,900	Use of Fund Balance	Airport
277-4460-110	FULL TIME EMPLOYEES	19,000	Airport	Airport
277-4460-130	EMPLOYEE BENEFITS	1,900	Airport	Airport

**80. Personnel cost for the overlap time of the new Airport Director**

277-38-90000	APPROPRIATED FUND BALANCE	-16,100	Use of Fund Balance	Airport
277-4460-110	FULL TIME EMPLOYEES	10,400	Airport	Airport
277-4460-130	EMPLOYEE BENEFITS	5,700	Airport	Airport

**81. Add re-paving the Airport Parking Lot Project to budget; funded by the unused amount from 2021 Restaraunt Tax award and fund balance**

277-38-90000	APPROPRIATED FUND BALANCE	-150,000	Use of Fund Balance	Airport
277-4460-730	IMPROVEMENTS	150,000	Airport	Airport

**CHILDREN'S JUSTICE CENTER** **Terryl Warner**

**82. Reimbursement from Malouf for repairs and improvements to CJC building; Work completed by Sierra Restoration.**

290-38-70000	CONTRIB-PRIVATE SOURCES-FRIEND	-141,300	Public Contributions	Children's Justice Center
290-4149-720	BUILDINGS	141,300	Children's Services	Children's Justice Center



# Budget Amendment Account Detail

Hearing Date: 10.11.2022; Vote Date: 10.25.2022

Account	Title	Amount	Source or Department	Fund
<b>83. Funding for increase in fuel costs</b>				
290-38-90000	APPROPRIATED FUND BALANCE	-8,800	Use of Fund Balance	Children's Justice Center
290-4149-230	TRAVEL	8,800	Children's Services	Children's Justice Center
<b>84. Use of fund balance to cover additional costs for minor equipment, furniture and supplies needed with being split between the new and old CJC buildings and to purchase more functional furniture or equipment with privacy features \$15,500. Funds also needed to remove cement left on property from construction \$3,700 and to cover actual cost of recording equipment \$1,200 - only budgeted what the grant would reimburse, grant reimbursed \$34,000 based on quote.</b>				
290-38-90000	APPROPRIATED FUND BALANCE	-20,400	Use of Fund Balance	Children's Justice Center
290-4149-240	OFFICE SUPPLIES	1,200	Children's Services	Children's Justice Center
290-4149-260	BUILDING & GROUNDS	3,700	Children's Services	Children's Justice Center
290-4149-740	EQUIPMENT / FURNITURE	15,500	Children's Services	Children's Justice Center
<b>85. New HVAC system and Sprinkler system for new CJC facility</b>				
290-38-90000	APPROPRIATED FUND BALANCE	-33,000	Use of Fund Balance	Children's Justice Center
290-4149-720	BUILDINGS	23,000	Children's Services	Children's Justice Center
290-4149-720	BUILDINGS	10,000	Children's Services	Children's Justice Center
<b>86. CDBG Vehicle- Awarded \$47,965 for vehicle. Need to reduce original budget for sidewalk and yard project of \$100,000 and move budget into correct account for vehicle.</b>				
290-33-18000	FEDERAL GRANT - CDBG	52,000	Intergovernmental	Children's Justice Center
290-4149-730	IMPROVEMENTS	-100,000	Children's Services	Children's Justice Center
290-4149-740	EQUIPMENT / FURNITURE	48,000	Children's Services	Children's Justice Center
<b>87. Additional projects that need to be completed for New CJC building. Windows, walkway to medical waiting, damaged stucco, electrical panel, HVAC, ADA entry and parking, employee parking, and stairs from second floor deck to meet fire code for government building.</b>				
290-38-90000	APPROPRIATED FUND BALANCE	-216,100	Use of Fund Balance	Children's Justice Center
290-4149-720	BUILDINGS	216,100	Children's Services	Children's Justice Center



# Budget Amendment Account Detail

Hearing Date: 10.11.2022; Vote Date: 10.25.2022

Account	Title	Amount	Source or Department	Fund
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## TAX ADMINISTRATION ALLOCATION

88. Allocation to Tax Administration Fund based on the requested amendments				
100-4112-999	TAX ADMIN - COUNCIL 10%	-600	Council	General
100-4131-999	TAX ADMIN - EXECUTIVE 15%	400	Executive	General
100-4132-999	TAX ADMIN - FINANCE 10%	-9,300	Finance	General
100-4134-999	TAX ADMIN - HUMAN RESOURCE 15%	-3,800	Human Resources	General
100-4135-999	TAX ADMIN - GIS 60%	-12,300	GIS	General
100-4136-999	TAX ADMIN - IT 30%	-4,500	IT	General
100-4141-999	TAX ADMIN - AUDITOR 86%	21,800	Auditor	General
100-4145-999	TAX ADMIN - ATTORNEY 9%	-5,200	Attorney	General
100-4160-999	TAX ADMIN - BLDG & GROUNDS 31%	-11,800	Buildings and Grounds	General
100-4191-999	TAX ADMIN - ADV & PROMO 55%	-600	Miscellaneous and General	General
100-38-90000	APPROPRIATED FUND BALANCE	25,900	Use of Fund Balance	General
150-38-90000	APPROPRIATED FUND BALANCE	-25,900	Use of Fund Balance	Tax Administration
150-4099-912	TAX ADMIN - COUNCIL 10%	600	Tax Administration Allocation	Tax Administration
150-4099-931	TAX ADMIN - EXECUTIVE 15%	-400	Tax Administration Allocation	Tax Administration
150-4099-932	TAX ADMIN - FINANCE 10%	9,300	Tax Administration Allocation	Tax Administration
150-4099-934	TAX ADMIN - HUMAN RESOURCE 15%	3,800	Tax Administration Allocation	Tax Administration
150-4099-935	TAX ADMIN - GIS 60%	12,300	Tax Administration Allocation	Tax Administration
150-4099-936	TAX ADMIN - IT 30%	4,500	Tax Administration Allocation	Tax Administration
150-4099-941	TAX ADMIN - AUDITOR 86%	-21,800	Tax Administration Allocation	Tax Administration
150-4099-945	TAX ADMIN - ATTORNEY 9%	5,200	Tax Administration Allocation	Tax Administration
150-4099-960	TAX ADMIN - BLDG & GROUNDS 31%	11,800	Tax Administration Allocation	Tax Administration
150-4099-991	TAX ADMIN - ADV & PROMO 55%	600	Tax Administration Allocation	Tax Administration



# Budget Amendment by Department

Hearing Date: 10.11.2022; Vote Date 10.25.2022

Fund	Budget	Amendment	New Budget
<b>General</b>			
<b>REVENUES</b>			
<b>Taxes</b>			
Property Taxes	17,475,000	-	17,475,000
Sales Taxes	8,734,000	-	8,734,000
	26,209,000	-	26,209,000
<b>Other Revenues</b>			
Intergovernmental	22,149,600	219,400	22,369,000
Charges for Services	8,214,100	567,000	8,781,100
Licenses and Permits	40,000	-	40,000
Fines and Forfeitures	111,000	31,600	142,600
Interest and Investment Income	248,000	-	248,000
Rental Income	155,400	-	155,400
Public Contributions	52,500	47,600	100,100
Miscellaneous Revenue	31,700	5,000	36,700
	31,002,300	870,600	31,872,900
<b>Other Financing Sources</b>			
Lease Proceeds	824,500	-	824,500
Sale of Assets	210,000	78,500	288,500
Transfers from Other Funds	469,100	192,300	661,400
Use of Fund Balance	6,135,300	347,600	6,482,900
	7,638,900	618,400	8,257,300
<b>Total Revenues</b>	<b>64,850,200</b>	<b>1,489,000</b>	<b>66,339,200</b>
<b>EXPENDITURES</b>			
<b>General Government</b>			
Council	221,600	5,500	227,100
Executive	446,800	-2,600	444,200
Finance	768,100	83,300	851,400
Human Resources	431,100	21,200	452,300
GIS	119,700	8,200	127,900
IT	2,209,600	10,400	2,220,000
Clerk	234,300	3,800	238,100
Auditor	38,800	-3,600	35,200
Elections	802,200	26,600	828,800
Recorder	456,700	4,900	461,600



# Budget Amendment by Department

Hearing Date: 10.11.2022; Vote Date 10.25.2022

Fund	Budget	Amendment	New Budget
Attorney	2,133,500	53,300	2,186,800
Public Defender	869,200	88,500	957,700
Victim Advocate	1,964,400	-16,800	1,947,600
Buildings and Grounds	597,800	26,300	624,100
Economic Development	296,900	4,000	300,900
USU Extension Services	244,600	-	244,600
Agriculture Promotion	6,000	-	6,000
Miscellaneous and General	662,900	37,300	700,200
Contributions to Other Units	1,478,600	-	1,478,600
	<b>13,982,800</b>	<b>350,300</b>	<b>14,333,100</b>
<b>Public Safety</b>			
Sheriff: Administration	5,001,800	3,000	5,004,800
Sheriff: Criminal	5,522,400	238,800	5,761,200
Sheriff: Support Services	3,422,500	102,000	3,524,500
Sheriff: Corrections	9,968,400	377,400	10,345,800
Emergency Management	415,500	2,700	418,200
Animal Control	225,300	7,000	232,300
Animal Impound	-	138,400	138,400
Ambulance	1,923,500	100,700	2,024,200
Fire	1,592,400	197,400	1,789,800
	<b>28,071,800</b>	<b>1,167,400</b>	<b>29,239,200</b>
<b>Health and Welfare</b>			
Mental Health Services	327,700	-	327,700
Welfare Services	82,800	-	82,800
	<b>410,500</b>	<b>-</b>	<b>410,500</b>
<b>Culture and Recreation</b>			
Fairgrounds	1,790,100	109,100	1,899,200
TV Translator Station	21,300	-	21,300
Library Services	143,000	4,400	147,400
Fair	261,700	-	261,700
Rodeo	291,400	13,000	304,400
State Fair	1,000	-	1,000
	<b>2,508,500</b>	<b>126,500</b>	<b>2,635,000</b>



# Budget Amendment by Department

Hearing Date: 10.11.2022; Vote Date 10.25.2022

Fund	Budget	Amendment	New Budget
<b>Other Financing Uses</b>			
Compensation Reserve	1,080,900	-35,500	1,045,400
Transfers to Other Funds	8,258,600	10,800	8,269,400
Addition to Fund Balance	10,537,100	-130,500	10,406,600
	19,876,600	-155,200	19,721,400
<b>Total Expenditures</b>	<b>64,850,200</b>	<b>1,489,000</b>	<b>66,339,200</b>



# Budget Amendment by Department

Hearing Date: 10.11.2022; Vote Date 10.25.2022

Fund	Budget	Amendment	New Budget
<b>Municipal Services</b>			
<b>REVENUES</b>			
<b>Taxes</b>			
Sales Taxes	8,137,000	-	8,137,000
	8,137,000	-	8,137,000
<b>Other Revenues</b>			
Intergovernmental	2,732,700	-	2,732,700
Charges for Services	1,193,200	197,500	1,390,700
Licenses and Permits	1,062,300	-	1,062,300
Interest and Investment Income	10,000	-	10,000
Public Contributions	6,000	-	6,000
Miscellaneous Revenue	5,000	-	5,000
	5,009,200	197,500	5,206,700
<b>Other Financing Sources</b>			
Sale of Assets	329,000	78,000	407,000
Transfers from Other Funds	3,863,000	164,400	4,027,400
Use of Fund Balance	1,523,800	48,200	1,572,000
	5,715,800	290,600	6,006,400
<b>Total Revenues</b>	<b>18,862,000</b>	<b>488,100</b>	<b>19,350,100</b>
<b>EXPENDITURES</b>			
<b>General Government</b>			
Development Services Administration	534,000	24,100	558,100
Zoning Administration	555,700	-	555,700
Building Inspection	1,021,500	78,000	1,099,500
Sanitation and Waste Collection	-	-	-
Miscellaneous Expense	1,500	-	1,500
	2,112,700	102,100	2,214,800
<b>Public Safety</b>			
Sheriff: Animal Control	12,000	-	12,000
Fire-EMS	359,000	-	359,000
	371,000	-	371,000
<b>Public Works</b>			
Public Works Admin	705,500	46,800	752,300
Roads	6,384,500	235,700	6,620,200





# Budget Amendment by Department

Hearing Date: 10.11.2022; Vote Date 10.25.2022

Fund	Budget	Amendment	New Budget
Vegetation Management	783,400	-28,600	754,800
Engineering	1,291,500	132,100	1,423,600
Contributions to Other Governments	4,000,000	-	4,000,000
	<u>13,164,900</u>	<u>386,000</u>	<u>13,550,900</u>
<b>Culture and Recreation</b>			
Trails Management	1,189,900	-	1,189,900
Eccles Ice Center Support	16,000	-	16,000
	<u>1,205,900</u>	<u>-</u>	<u>1,205,900</u>
<b>Other Financing Uses</b>			
Compensation Reserve	-	-	-
Transfers to Other Funds	834,500	-	834,500
Addition to Fund Balance	1,173,000	-	1,173,000
	<u>2,007,500</u>	<u>-</u>	<u>2,007,500</u>
<b>Total Expenditures</b>	<b>18,862,000</b>	<b>488,100</b>	<b>19,350,100</b>



# Budget Amendment by Department

Hearing Date: 10.11.2022; Vote Date 10.25.2022

Fund	Budget	Amendment	New Budget
<b>Council on Aging</b>			
<b>REVENUES</b>			
<b>Other Revenues</b>			
Intergovernmental	565,900	-	565,900
Charges for Services	88,600	-	88,600
Public Contributions	13,000	-	13,000
Miscellaneous Revenue	4,000	-	4,000
	<u>671,500</u>	<u>-</u>	<u>671,500</u>
<b>Other Financing Sources</b>			
Sale of Assets	-	-	-
Transfers from Other Funds	352,000	7,800	359,800
Use of Fund Balance	196,100	4,500	200,600
	<u>548,100</u>	<u>12,300</u>	<u>560,400</u>
<b>Total Revenues</b>	<b>1,219,600</b>	<b>12,300</b>	<b>1,231,900</b>
<b>EXPENDITURES</b>			
<b>Health and Welfare</b>			
Nutrition	529,600	29,500	559,100
Senior Center	529,200	-24,500	504,700
Access	160,800	7,300	168,100
	<u>1,219,600</u>	<u>12,300</u>	<u>1,231,900</u>
<b>Other Financing Uses</b>			
Compensation Reserve	-	-	-
Transfers to Other Funds	-	-	-
Addition to Fund Balance	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>1,219,600</b>	<b>12,300</b>	<b>1,231,900</b>



# Budget Amendment by Department

Hearing Date: 10.11.2022; Vote Date 10.25.2022

Fund	Budget	Amendment	New Budget
<b>Health</b>			
<b>REVENUES</b>			
<b>Taxes</b>			
Property Taxes	1,037,000	-	1,037,000
	1,037,000	-	1,037,000
<b>Other Revenues</b>			
Charges for Services	320,000	-	320,000
	320,000	-	320,000
<b>Other Financing Sources</b>			
Transfers from Other Funds	-	-	-
Use of Fund Balance	52,300	101,000	153,300
	52,300	101,000	153,300
<b>Total Revenues</b>	<b>1,409,300</b>	<b>101,000</b>	<b>1,510,300</b>
<b>EXPENDITURES</b>			
<b>General Government</b>			
Contributions to Other Units	50,000	-	50,000
	50,000	-	50,000
<b>Health and Welfare</b>			
Bear River Health Department	1,104,300	51,000	1,155,300
Air Pollution Control	255,000	50,000	305,000
	1,359,300	101,000	1,460,300
<b>Other Financing Uses</b>			
Transfers to Other Funds	-	-	-
Addition to Fund Balance	-	-	-
	-	-	-
<b>Total Expenditures</b>	<b>1,409,300</b>	<b>101,000</b>	<b>1,510,300</b>



# Budget Amendment by Department

Hearing Date: 10.11.2022; Vote Date 10.25.2022

Fund	Budget	Amendment	New Budget
<b>Mental Health</b>			
<b>REVENUES</b>			
<b>Other Revenues</b>			
Intergovernmental	3,146,400	1,000,000	4,146,400
	<u>3,146,400</u>	<u>1,000,000</u>	<u>4,146,400</u>
<b>Other Financing Sources</b>			
Transfers from Other Funds	-	-	-
Use of Fund Balance	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<b>3,146,400</b>	<b>1,000,000</b>	<b>4,146,400</b>
<b>EXPENDITURES</b>			
<b>Health and Welfare</b>			
Mental Health Services	3,146,400	1,000,000	4,146,400
	<u>3,146,400</u>	<u>1,000,000</u>	<u>4,146,400</u>
<b>Other Financing Uses</b>			
Transfers to Other Funds	-	-	-
Addition to Fund Balance	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>3,146,400</b>	<b>1,000,000</b>	<b>4,146,400</b>



# Budget Amendment by Department

Hearing Date: 10.11.2022; Vote Date 10.25.2022

Fund	Budget	Amendment	New Budget
<b>Children's Justice Center</b>			
<b>REVENUES</b>			
<b>Other Revenues</b>			
Intergovernmental	462,800	-52,000	410,800
Public Contributions	-	141,300	141,300
Miscellaneous Revenue	-	-	-
	462,800	89,300	552,100
<b>Other Financing Sources</b>			
Transfers from Other Funds	30,100	-	30,100
Use of Fund Balance	3,000	278,300	281,300
	33,100	278,300	311,400
<b>Total Revenues</b>	<b>495,900</b>	<b>367,600</b>	<b>863,500</b>
<b>EXPENDITURES</b>			
<b>Public Safety</b>			
Children's Services	495,900	367,600	863,500
	495,900	367,600	863,500
<b>Other Financing Uses</b>			
Transfers to Other Funds	-	-	-
Compensation Reserve	-	-	-
Addition to Fund Balance	-	-	-
	-	-	-
<b>Total Expenditures</b>	<b>495,900</b>	<b>367,600</b>	<b>863,500</b>



# Budget Amendment by Department

Hearing Date: 10.11.2022; Vote Date 10.25.2022

Fund	Budget	Amendment	New Budget
<b>Visitor's Bureau</b>			
<b>REVENUES</b>			
<b>Taxes</b>			
Sales Taxes	1,191,000	-	1,191,000
	1,191,000	-	1,191,000
<b>Other Revenues</b>			
Intergovernmental	39,100	20,000	59,100
Charges for Services	31,000	-	31,000
Public Contributions	4,200	-	4,200
Miscellaneous Revenue	500	-	500
	74,800	20,000	94,800
<b>Other Financing Sources</b>			
Transfers from Other Funds	-	-	-
Use of Fund Balance	100,100	-	100,100
	100,100	-	100,100
<b>Total Revenues</b>	<b>1,365,900</b>	<b>20,000</b>	<b>1,385,900</b>
<b>EXPENDITURES</b>			
<b>Culture and Recreation</b>			
Cache Valley Visitor's Bureau	906,300	15,000	921,300
	906,300	15,000	921,300
<b>Other Financing Uses</b>			
Transfers to Other Funds	287,000	5,000	292,000
Compensation Reserve	-	-	-
Addition to Fund Balance	172,600	-	172,600
	459,600	5,000	464,600
<b>Total Expenditures</b>	<b>1,365,900</b>	<b>20,000</b>	<b>1,385,900</b>



# Budget Amendment by Department

Hearing Date: 10.11.2022; Vote Date 10.25.2022

Fund	Budget	Amendment	New Budget
<b>Tax Administration</b>			
<b>REVENUES</b>			
<b>Taxes</b>			
Property Taxes	3,738,800	1,500	3,740,300
	<u>3,738,800</u>	<u>1,500</u>	<u>3,740,300</u>
<b>Other Revenues</b>			
Charges for Services	1,200,000	-	1,200,000
Miscellaneous Revenue	100	-	100
	<u>1,200,100</u>	<u>-</u>	<u>1,200,100</u>
<b>Other Financing Sources</b>			
Transfers from Other Funds	-	-	-
Use of Fund Balance	273,100	124,300	397,400
	<u>273,100</u>	<u>124,300</u>	<u>397,400</u>
<b>Total Revenues</b>	<b>5,212,000</b>	<b>125,800</b>	<b>5,337,800</b>
<b>EXPENDITURES</b>			
<b>General Government</b>			
Tax Administration Allocations	2,035,900	25,900	2,061,800
IT	459,200	7,500	466,700
Assessor	2,184,100	-4,900	2,179,200
Treasurer	347,800	4,800	352,600
Miscellaneous Expense	59,500	-	59,500
Contributions to Other Units	125,500	92,500	218,000
	<u>5,212,000</u>	<u>125,800</u>	<u>5,337,800</u>
<b>Other Financing Uses</b>			
Compensation Reserve	-	-	-
Transfers to Other Funds	-	-	-
Addition to Fund Balance	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>5,212,000</b>	<b>125,800</b>	<b>5,337,800</b>



# Budget Amendment by Department

Hearing Date: 10.11.2022; Vote Date 10.25.2022

Fund	Budget	Amendment	New Budget
<b>Capital Projects</b>			
<b>REVENUES</b>			
<b>Other Revenues</b>			
Miscellaneous Revenue	-	-	-
	-	-	-
<b>Other Financing Sources</b>			
Bond Proceeds	-	-	-
Transfers from Other Funds	5,000,000	-	5,000,000
Use of Fund Balance	1,516,900	-	1,516,900
	6,516,900	-	6,516,900
<b>Total Revenues</b>	<b>6,516,900</b>	<b>-</b>	<b>6,516,900</b>
<b>EXPENDITURES</b>			
<b>Streets and Public Improvements</b>			
Administration Facilities	-	-	-
Road Facilities	5,043,900	-	5,043,900
	5,043,900	-	5,043,900
<b>Health and Welfare</b>			
Senior Center Facilities	-	-	-
Other Facilities	-	-	-
	-	-	-
<b>Culture and Recreation</b>			
Fairgrounds Facilities	-	-	-
	-	-	-
<b>Other Financing Uses</b>			
Transfers to Other Funds	1,473,000	-	1,473,000
Addition to Fund Balance	-	-	-
	1,473,000	-	1,473,000
<b>Total Expenditures</b>	<b>6,516,900</b>	<b>-</b>	<b>6,516,900</b>





# Budget Amendment by Department

Hearing Date: 10.11.2022; Vote Date 10.25.2022

Fund	Budget	Amendment	New Budget
<b>Debt Service</b>			
<b>REVENUES</b>			
<b>Other Revenues</b>			
Miscellaneous Revenue	-	-	-
	-	-	-
<b>Other Financing Sources</b>			
Transfers from Other Funds	2,849,000	3,000	2,852,000
Use of Fund Balance	-	-	-
	2,849,000	3,000	2,852,000
<b>Total Revenues</b>	<b>2,849,000</b>	<b>3,000</b>	<b>2,852,000</b>
<b>EXPENDITURES</b>			
<b>Debt Payments</b>			
Bonds	2,073,000	-	2,073,000
Sheriff Vehicle Lease	726,200	-	726,200
Fire Vehicle Lease	18,300	3,000	21,300
Road Equipment Lease	31,500	-	31,500
IT Equipment Lease	-	-	-
	2,849,000	3,000	2,852,000
<b>Other Financing Uses</b>			
Transfers to Other Funds	-	-	-
Addition to Fund Balance	-	-	-
	-	-	-
<b>Total Expenditures</b>	<b>2,849,000</b>	<b>3,000</b>	<b>2,852,000</b>



# Budget Amendment by Department

Hearing Date: 10.11.2022; Vote Date 10.25.2022

Fund	Budget	Amendment	New Budget
<b>CDRA</b>			
<b>REVENUES</b>			
<b>Taxes</b>			
Property Taxes	70,000	-	70,000
	70,000	-	70,000
<b>Other Revenues</b>			
Intergovernmental	266,000	-	266,000
	266,000	-	266,000
<b>Other Financing Sources</b>			
Transfers from Other Funds	-	-	-
Use of Fund Balance	-	9,100	9,100
	-	9,100	9,100
<b>Total Revenues</b>	<b>336,000</b>	<b>9,100</b>	<b>345,100</b>
<b>EXPENDITURES</b>			
<b>General Government</b>			
Cache County Redevelopment Agency	325,000	-	325,000
	325,000	-	325,000
<b>Other Financing Uses</b>			
Transfers to Other Funds	-	9,100	9,100
Addition to Fund Balance	11,000	-	11,000
	11,000	9,100	20,100
<b>Total Expenditures</b>	<b>336,000</b>	<b>9,100</b>	<b>345,100</b>



# Budget Amendment by Department

Hearing Date: 10.11.2022; Vote Date 10.25.2022

Fund	Budget	Amendment	New Budget
<b>Restaurant Tax</b>			
<b>REVENUES</b>			
<b>Taxes</b>			
Sales Taxes	2,106,000	-	2,106,000
	2,106,000	-	2,106,000
<b>Other Financing Sources</b>			
Transfers from Other Funds	-	-	-
Use of Fund Balance	848,600	15,000	863,600
	848,600	15,000	863,600
<b>Total Revenues</b>	<b>2,954,600</b>	<b>15,000</b>	<b>2,969,600</b>
<b>EXPENDITURES</b>			
<b>Culture and Recreation</b>			
Tourism Promotion	325,200	-	325,200
Facility Awards	2,129,100	-	2,129,100
	2,454,300	-	2,454,300
<b>Other Financing Uses</b>			
Transfers to Other Funds	500,300	15,000	515,300
Addition to Fund Balance	-	-	-
	500,300	15,000	515,300
<b>Total Expenditures</b>	<b>2,954,600</b>	<b>15,000</b>	<b>2,969,600</b>



# Budget Amendment by Department

Hearing Date: 10.11.2022; Vote Date 10.25.2022

Fund	Budget	Amendment	New Budget
<b>RAPZ Tax</b>			
<b>REVENUES</b>			
<b>Taxes</b>			
Sales Taxes	2,801,000	-	2,801,000
	2,801,000	-	2,801,000
<b>Other Financing Sources</b>			
Transfers from Other Funds	-	-	-
Use of Fund Balance	-	86,200	86,200
	-	86,200	86,200
<b>Total Revenues</b>	<b>2,801,000</b>	<b>86,200</b>	<b>2,887,200</b>
<b>EXPENDITURES</b>			
<b>Culture and Recreation</b>			
Program Awards	747,900	-	747,900
Facility Awards	1,695,700	-	1,695,700
	2,443,600	-	2,443,600
<b>Other Financing Uses</b>			
Transfers to Other Funds	335,300	91,200	426,500
Addition to Fund Balance	22,100	-5,000	17,100
	357,400	86,200	443,600
<b>Total Expenditures</b>	<b>2,801,000</b>	<b>86,200</b>	<b>2,887,200</b>



# Budget Amendment by Department

Hearing Date: 10.11.2022; Vote Date 10.25.2022

Fund	Budget	Amendment	New Budget
<b>CCCOG</b>			
<b>REVENUES</b>			
<b>Taxes</b>			
Sales Taxes	7,007,000	-	7,007,000
	7,007,000	-	7,007,000
<b>Other Financing Sources</b>			
Transfers from Other Funds	-	-	-
Use of Fund Balance	12,267,500	154,400	12,421,900
	12,267,500	154,400	12,421,900
<b>Total Revenues</b>	<b>19,274,500</b>	<b>154,400</b>	<b>19,428,900</b>
<b>EXPENDITURES</b>			
<b>Streets and Public Improvements</b>			
Road Projects	12,100,000	-	12,100,000
	12,100,000	-	12,100,000
<b>Other Financing Uses</b>			
Transfers to Other Funds	717,500	154,400	871,900
Addition to Fund Balance	6,457,000	-	6,457,000
	7,174,500	154,400	7,328,900
<b>Total Expenditures</b>	<b>19,274,500</b>	<b>154,400</b>	<b>19,428,900</b>



# Budget Amendment by Department

Hearing Date: 10.11.2022; Vote Date 10.25.2022

Fund	Budget	Amendment	New Budget
<b>Airport</b>			
<b>REVENUES</b>			
<b>Other Revenues</b>			
Intergovernmental	1,324,500	-	1,324,500
Interest and Investment Income	1,500	-	1,500
Miscellaneous Revenue	157,000	-	157,000
	<u>1,483,000</u>	-	<u>1,483,000</u>
<b>Other Financing Sources</b>			
Transfers from Other Funds	-	-	-
Use of Fund Balance	68,200	187,000	255,200
	<u>68,200</u>	<u>187,000</u>	<u>255,200</u>
<b>Total Revenues</b>	<b>1,551,200</b>	<b>187,000</b>	<b>1,738,200</b>
<b>EXPENDITURES</b>			
<b>General Government</b>			
Airport	1,544,400	187,000	1,731,400
	<u>1,544,400</u>	<u>187,000</u>	<u>1,731,400</u>
<b>Other Financing Uses</b>			
Compensation Reserve	6,800	-	6,800
Transfers to Other Funds	-	-	-
Addition to Fund Balance	-	-	-
	<u>6,800</u>	-	<u>6,800</u>
<b>Total Expenditures</b>	<b>1,551,200</b>	<b>187,000</b>	<b>1,738,200</b>



# Budget Amendment by Department

Hearing Date: 10.11.2022; Vote Date 10.25.2022

Fund	Budget	Amendment	New Budget
<b>Roads Special Service District</b>			
<b>REVENUES</b>			
<b>Other Revenues</b>			
Intergovernmental	120,000	-	120,000
Interest and Investment Income	1,000	-	1,000
	<hr/>		<hr/>
	121,000	-	121,000
<b>Other Financing Sources</b>			
Transfers from Other Funds	-	-	-
Use of Fund Balance	-	-	-
	<hr/>		<hr/>
	-	-	-
<hr/>			
<b>Total Revenues</b>	<b>121,000</b>	<b>-</b>	<b>121,000</b>
<b>EXPENDITURES</b>			
<b>Other Financing Uses</b>			
Transfers to Other Funds	121,000	-	121,000
Addition to Fund Balance	-	-	-
	<hr/>		<hr/>
	121,000	-	121,000
<hr/>			
<b>Total Expenditures</b>	<b>121,000</b>	<b>-</b>	<b>121,000</b>



# Budget Amendment by Department

Hearing Date: 10.11.2022; Vote Date 10.25.2022

Fund	Budget	Amendment	New Budget
<b>CC Community Foundation</b>			
<b>REVENUES</b>			
<b>Other Revenues</b>			
Interest and Investment Income	100	-	100
Public Contributions	36,000	82,400	118,400
	<u>36,100</u>	<u>82,400</u>	<u>118,500</u>
<b>Other Financing Sources</b>			
Transfers from Other Funds	-	-	-
Use of Fund Balance	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<b>36,100</b>	<b>82,400</b>	<b>118,500</b>
<b>EXPENDITURES</b>			
<b>General Government</b>			
Miscellaneous Expense	100	400	500
	<u>100</u>	<u>400</u>	<u>500</u>
<b>Other Financing Uses</b>			
Transfers to Other Funds	36,000	82,000	118,000
Addition to Fund Balance	-	-	-
	<u>36,000</u>	<u>82,000</u>	<u>118,000</u>
<b>Total Expenditures</b>	<b>36,100</b>	<b>82,400</b>	<b>118,500</b>





# Budget Amendment by Fund

Hearing Date: 10.11.2022; Vote Date 10.25.2022

Fund	Current	Ammendment					New Budget
	Budget	Revenues	Expenditures	Transfers In	Transfers Out	Fund Balance	
General	64,850,200	949,100	1,608,700	192,300	10,800	-478,100	66,339,200
Municipal Services	18,862,000	275,500	488,100	164,400	-	-48,200	19,350,100
Council on Aging	1,219,600	-	12,300	7,800	-	-4,500	1,231,900
Health	1,409,300	-	101,000	-	-	-101,000	1,510,300
Mental Health	3,146,400	1,000,000	1,000,000	-	-	-	4,146,400
Children's Justice Center	495,900	89,300	367,600	-	-	-278,300	863,500
Visitor's Bureau	1,365,900	20,000	15,000	-	5,000	-	1,385,900
Tax Administration	5,212,000	1,500	125,800	-	-	-124,300	5,337,800
Capital Projects	6,516,900	-	-	-	-	-	6,516,900
Debt Service	2,849,000	-	3,000	3,000	-	-	2,852,000
CDRA	336,000	-	-	-	9,100	-9,100	345,100
Restaurant Tax	2,954,600	-	-	-	15,000	-15,000	2,969,600
RAPZ Tax	2,801,000	-	-	-	91,200	-91,200	2,887,200
CCCOG	19,274,500	-	-	-	154,400	-154,400	19,428,900
Airport	1,551,200	-	187,000	-	-	-187,000	1,738,200
Roads Special Service District	121,000	-	-	-	-	-	121,000
CC Community Foundation	36,100	82,400	400	-	82,000	-	118,500
<b>Total County Budget</b>	<b>133,001,600</b>	<b>2,417,800</b>	<b>3,908,900</b>	<b>367,500</b>	<b>367,500</b>	<b>-1,491,100</b>	<b>137,142,500</b>

**CACHE COUNTY  
RESOLUTION NO. 2022-30**

**A RESOLUTION ADOPTING A COUNTY BUDGET FOR THE CALENDAR YEAR 2023**

The County Council of Cache County, Utah, in a regular meeting, lawful notice of which has been given, finds that a public hearing was held on November 8, 2022, upon lawful notice and that it is necessary and statutorily required that a budget be adopted for Cache County for the Calendar Year 2023.

THEREFORE, the Cache County Council hereby adopts the following resolution:

BE IT RESOLVED that the 2023 Cache County budget in the total amount of one hundred fourteen million, three hundred twenty-two thousand, eight hundred dollars (\$114,322,800), the original of which is on file in the Finance Department of the Office of the Cache County Executive and a copy of which is attached to this resolution, is hereby adopted as and for the Cache County budget for the Calendar Year 2023 beginning on January 1, 2023 and ending on December 31, 2023, and;

BE IT RESOLVED that the 2023 budget for the Airport Authority, which is a component unit of Cache County, is hereby adopted in the amount of four hundred thirty-one thousand, nine hundred dollars (\$431,900), the original of which is on file in the Finance Department of the Office of the Cache County Executive and copies of which are attached to this resolution, is hereby adopted as the budget for the Calendar Year 2023 beginning on January 1, 2023 and ending on December 31, 2023.

This resolution was duly adopted by the Cache County Council on the 29th day of November, 2022.

ATTESTED TO:

CACHE COUNTY COUNCIL

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Jess Bradfield, Cache County Clerk-Auditor

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Barbara Tidwell, Council Chair



# 2023 TENTATIVE BUDGET

Proposed by the County Executive

**DAVID N. ZOOK**  
COUNTY EXECUTIVE

199 NORTH MAIN STREET  
LOGAN, UT 84321  
435-755-1850  
[WWW.CACHECOUNTY.ORG](http://WWW.CACHECOUNTY.ORG)



**COUNTY COUNCIL**  
BARBARA Y. TIDWELL, *CHAIR*  
PAUL R. BORUP, *VICE CHAIR*  
DAVID L. ERICKSON  
NOLAN P. GUNNELL  
KARL B. WARD  
GINA H. WORTHEN  
GORDON A. ZILLES

October 25, 2022

### **Cache County 2023 Tentative Budget**

To the Cache County Council and Cache County citizens,

I am pleased to present to you the Cache County 2023 Budget. Given today's unique economic times, I'm thankful to be able to present a tentative budget that demonstrates the financial strength of our great county. This budget plan includes a balanced budget, proposes no tax increases, and proposes to pay off—18 years in advance—the \$11.5 million in remaining debt incurred in 2019 for the Public Works building in Hyrum. This will free up nearly a million dollars per year that can be used on road projects.

This budget puts Cache County in a strong position for our future. Please see the attached list of the top ten highlights of the 2023 Cache County budget.

I would like to thank the council, department heads, citizens, and especially our finance department, for their input and assistance with building this budget. I offer the support of our Cache County team in answering any questions you might have about the tentative budget.

Sincerely,

David Zook  
Cache County Executive

# Top Ten Highlights – 2023 Proposed Tentative Budget

1. **No property tax increase.** The certified tax rate process has been estimated to generate current tax revenues of \$16,151,000 for the General fund and \$955,000 in the Health fund.
2. **\$11.5 million Debt Payoff.** Bonds related to the Road Facility have an outstanding balance of \$11,509,000 at the end of 2022. There is a transfer proposal in the budget from the General fund to the Debt Service fund in the amount of \$11,583,000 to pay off those bonds, with an estimate for related interest expense. With this proposal, interest savings is \$2,852,100, and the bond will be paid off 18 years early. Doing so will allow the Road Sales Tax to be used for current road projects, instead of being used to pay the bonds.
3. **Projected increases in sales tax revenue** of \$10,271,000 indicate an 11.7% increase over the projected amount for 2022.
4. **A reduction of \$1,000,000 in transfers from the General fund** to Debt Service is included due to paying off the 2016 bonds that were associated with the construction of the Administration building.
5. **Sheriff's Administration budget decreases of more than \$3 million** are related to the completion of the new Animal shelter. Funding for operations of the facility are included in a new Animal Impound department, with a total expenditure amount of \$391,600.
6. **An 8.0% COLA** is included in each of the department accounts for 2023, reflecting a mid-year increase approved by the Council in September 2022. There is no mid-year increase proposed in the 2023 budget.
7. **A 3.0% merit Increase for employees** (and increases for Public Safety step-and-grade progressions) is provided in the budget. These amounts are restricted in the Compensation Reserve accounts for each fund.
8. **A 2.1% medical insurance increase for employees** is included. The employee share of the premium, or the stipend provided to the employee, will be determined according to the benefit they select during open enrollment.
9. **New employee position requests** include:
  - **Airport** - 1 full-time employee upon FAA recommendations, with a total cost of \$89 thousand
  - **Council** - 1 full time employee, with a total cost of \$111 thousand
  - **Sheriff - Admin:** 2 full-time employees, 1 approved to transition from part-time to full-time in 2022 for a maintenance position, and restore funding to 1 position for Chief Deputy (funding for this position was used to fund a new employee in 2022), with costs totaling \$233 thousand. Also, 3 part-time positions, 1 custodial position for SAR, Impound Facility, and Admin complex to replace Swav contract, with a total cost of \$56 thousand. **Criminal** - 2 full-time employees, including 1 School Resource Officer, (costs will be covered with increase in school contract) and 1 new patrol deputy, with a total cost of \$179 thousand
  - **Animal Impound** - 2 full-time employees with an estimated cost of \$132 thousand, and 4 part-time employees with an estimated cost of \$94 thousand
  - **Library** - The director is moving from part-time to full-time, with a total cost of \$33 thousand
  - **Road** - 1 full-time and 1 part-time position, with a total cost of \$104 thousand
  - **Engineering** - 1 full-time County Engineering position, with a cost of \$139 thousand
  - **Senior Center** - 1 full-time cook with a cost of \$63 thousand
10. **Recognition of expenses from the Recorder's Office** will be done only in the General fund, instead of being split 50% to the Tax Administration fund. This allocation change reflects the fact that fees received for services provided by the Recorder's Office are enough to pay for the costs of those services. The 2022 amount was budgeted in the amount of \$342,500. Some revenues generated by the Recorder's Office will continue to be transferred to the Tax Administration fund in the amount of \$144,600 to cover the costs of computer programming related to the Recorder's Office.

# Tentative Budget 2023

## Balance of Expenditures and Revenues by Fund

Fund	Expenditures	Revenues	Balance
General	55,594,200	55,594,200	0
Municipal Services	17,386,200	17,386,200	0
Council on Aging	1,337,000	1,337,000	0
Health	1,561,700	1,561,700	0
Mental Health	4,694,400	4,694,400	0
Children's Justice Center	469,800	469,800	0
Visitor's Bureau	1,440,200	1,440,200	0
Tax Administration	5,138,100	5,138,100	0
Capital Projects	0	0	0
Debt Service	12,661,100	12,661,100	0
CDRA	336,000	336,000	0
Restaurant Tax	2,453,000	2,453,000	0
RAPZ Tax	3,158,000	3,158,000	0
CCCOG	7,898,000	7,898,000	0
Roads Special Service District	121,000	121,000	0
CC Community Foundation	74,100	74,100	0
<b>County Totals</b>	<b>114,322,800</b>	<b>114,322,800</b>	<b>0</b>
Airport Authority	431,900	431,900	0
<b>Component Unit Totals</b>	<b>431,900</b>	<b>431,900</b>	<b>0</b>
<b>Grand Totals</b>	<b>114,754,700</b>	<b>114,754,700</b>	<b>0</b>

# Tentative Budget 2023

## Summary by Revenue Source

Fund	Property Tax	Sales Tax	Charges for Services	Inter governmental	Other	Transfers	Fund Balance	Tentative Budget
General	18,026,000	10,271,000	9,261,700	1,741,300	1,995,300	134,800	14,164,100	55,594,200
Municipal Services	0	8,716,000	1,420,700	3,198,400	1,724,000	2,077,100	250,000	17,386,200
Council on Aging	0	0	91,400	454,900	2,000	700,300	88,400	1,337,000
Health	1,083,000	0	305,000	0	0	0	173,700	1,561,700
Mental Health	0	0	0	4,354,400	0	340,000	0	4,694,400
Children's Justice Center	0	0	0	316,800	75,000	0	78,000	469,800
Visitor's Bureau	0	1,400,000	36,000	0	4,200	0	0	1,440,200
Tax Administration	3,895,500	0	564,600	0	1,000	0	677,000	5,138,100
Capital Projects	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	12,661,100	0	12,661,100
CDRA	70,000	0	0	266,000	0	0	0	336,000
Restaurant Tax	0	2,453,000	0	0	0	0	0	2,453,000
RAPZ Tax	0	3,158,000	0	0	0	0	0	3,158,000
CCCOG	0	7,898,000	0	0	0	0	0	7,898,000
Roads Special Service District	0	0	0	120,000	1,000	0	0	121,000
CC Community Foundation	0	0	0	0	73,100	0	1,000	74,100
<b>County Totals</b>	<b>23,074,500</b>	<b>33,896,000</b>	<b>11,679,400</b>	<b>10,451,800</b>	<b>3,875,600</b>	<b>15,913,300</b>	<b>15,432,200</b>	<b>114,322,800</b>
Airport Authority	0	0	0	160,000	155,200	0	116,700	431,900
<b>Component Unit Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>160,000</b>	<b>155,200</b>	<b>0</b>	<b>116,700</b>	<b>431,900</b>
<b>Grand Totals</b>	<b>23,074,500</b>	<b>33,896,000</b>	<b>11,679,400</b>	<b>10,611,800</b>	<b>4,030,800</b>	<b>15,913,300</b>	<b>15,548,900</b>	<b>114,754,700</b>

# Tentative Budget 2023

## Summary by Expenditure Services

Fund	General Government	Public Safety	Public Improvements	Health and Welfare	Culture and Recreation	Other	Tentative Budget
General	11,707,700	27,155,500	0	0	2,370,100	14,360,900	55,594,200
Municipal Services	2,030,400	394,600	14,360,900	0	441,900	158,400	17,386,200
Council on Aging	0	0	0	1,302,600	0	34,400	1,337,000
Health	50,000	0	0	1,511,700	0	0	1,561,700
Mental Health	0	0	0	4,694,400	0	0	4,694,400
Children's Justice Center	0	460,800	0	0	0	9,000	469,800
Visitor's Bureau	0	0	0	0	1,027,100	413,100	1,440,200
Tax Administration	5,060,100	0	0	0	0	78,000	5,138,100
Capital Projects	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	12,661,100	12,661,100
CDRA	322,600	0	0	0	0	13,400	336,000
Restaurant Tax	0	0	0	0	2,453,000	0	2,453,000
RAPZ Tax	0	0	0	0	3,060,600	97,400	3,158,000
CCCOG	0	0	6,172,900	0	0	1,725,100	7,898,000
Roads Special Service District	0	0	0	0	0	121,000	121,000
CC Community Foundation	1,100	0	0	0	0	73,000	74,100
<b>County Totals</b>	<b>19,171,900</b>	<b>28,010,900</b>	<b>20,533,800</b>	<b>7,508,700</b>	<b>9,352,700</b>	<b>29,744,800</b>	<b>114,322,800</b>
Airport Authority	423,900	0	0	0	0	8,000	431,900
<b>Component Unit Totals</b>	<b>423,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>431,900</b>
<b>Grand Totals</b>	<b>19,595,800</b>	<b>28,010,900</b>	<b>20,533,800</b>	<b>7,508,700</b>	<b>9,352,700</b>	<b>29,752,800</b>	<b>114,754,700</b>



# Tentative Budget 2023

## Summary by Expenditure Class

Fund	Personnel	Education and Training	Professional Services	Supplies and Other Services	Minor Equipment and Maintenance	Capital Investment/Debt Service	Contributions and Transfers	Tentative Budget
General	28,150,059	632,201	3,440,920	4,913,715	999,380	2,497,425	14,960,500	55,594,200
Municipal Services	4,843,200	92,600	360,500	5,927,000	514,500	1,268,000	4,380,400	17,386,200
Council on Aging	896,900	2,100	157,000	126,600	50,000	70,000	34,400	1,337,000
Health	0	0	0	1,511,700	0	0	50,000	1,561,700
Mental Health	0	0	0	4,694,400	0	0	0	4,694,400
Children's Justice Center	257,300	24,900	77,100	24,000	2,500	75,000	9,000	469,800
Visitor's Bureau	253,700	37,800	0	731,300	4,300	0	413,100	1,440,200
Tax Administration	2,556,200	23,500	129,500	2,109,900	26,000	70,000	223,000	5,138,100
Capital Projects	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	12,661,100	0	12,661,100
CDRA	0	0	0	322,600	0	0	13,400	336,000
Restaurant Tax	0	0	0	2,453,000	0	0	0	2,453,000
RAPZ Tax	0	0	0	3,060,600	0	0	97,400	3,158,000
CCCOG	0	0	0	0	0	6,172,900	1,725,100	7,898,000
Roads Special Service District	0	0	0	0	0	0	121,000	121,000
CC Community Foundation	0	0	0	1,100	0	0	73,000	74,100
<b>County Totals</b>	<b>36,957,359</b>	<b>813,101</b>	<b>4,165,020</b>	<b>25,875,915</b>	<b>1,596,680</b>	<b>22,814,425</b>	<b>22,100,300</b>	<b>114,322,800</b>
Airport Authority	227,900	35,100	0	134,900	26,000	0	8,000	431,900
<b>Component Unit Totals</b>	<b>227,900</b>	<b>35,100</b>	<b>0</b>	<b>134,900</b>	<b>26,000</b>	<b>0</b>	<b>8,000</b>	<b>431,900</b>
<b>Grand Totals</b>	<b>37,185,259</b>	<b>848,201</b>	<b>4,165,020</b>	<b>26,010,815</b>	<b>1,622,680</b>	<b>22,814,425</b>	<b>22,108,300</b>	<b>114,754,700</b>



# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

Fund	2021 Actual	2022 Estimate	2023 Budget
<b>General</b>			
<b>REVENUES</b>			
<b>Taxes</b>			
Property Tax	17,362,254	17,475,000	18,026,000
Sales Tax	8,082,304	8,734,000	10,271,000
	<u>25,444,558</u>	<u>26,209,000</u>	<u>28,297,000</u>
<b>Other Revenues</b>			
Intergovernmental	1,721,722	22,369,000	1,741,300
Charges for Services	8,006,433	8,781,100	9,261,700
Licenses and Permits	50,271	40,000	130,000
Fines and Forfeitures	126,201	142,600	126,000
Interest and Investment Income	177,092	248,000	350,000
Rental Income	159,873	155,400	177,400
Public Contributions	89,624	100,100	99,500
Miscellaneous Revenue	34,569	36,700	4,900
	<u>10,365,785</u>	<u>31,872,900</u>	<u>11,890,800</u>
<b>Other Financing Sources</b>			
Lease Proceeds	774,342	824,500	824,500
Sale of Assets	2,087,647	288,500	283,000
Transfers from Other Funds	322,956	661,400	134,800
Use of Fund Balance	-	6,482,900	14,164,100
	<u>3,184,945</u>	<u>8,257,300</u>	<u>15,406,400</u>
<b>Total Revenues</b>	<b>38,995,288</b>	<b>66,339,200</b>	<b>55,594,200</b>

### EXPENDITURES

#### General Government

Council	132,740	227,100	346,000
Executive	333,510	444,200	489,400
Finance	630,599	851,400	902,000
Human Resources	381,458	452,300	523,400
GIS	113,854	127,900	132,900
IT	899,163	2,220,000	1,229,700
Clerk	148,368	238,100	280,000
Auditor	29,481	35,200	35,500
Elections	660,980	828,800	542,200
Recorder	263,382	461,600	1,013,500
Attorney	1,763,255	2,186,800	2,491,400



# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

Fund	2021 Actual	2022 Estimate	2023 Budget
Public Defender	665,421	957,700	1,127,800
Victim Advocate	826,118	922,600	890,900
Buildings and Grounds	224,094	624,100	469,300
Economic Development	162,660	300,900	292,200
USU Extension Services	244,289	244,600	254,600
Agriculture Promotion	6,000	6,000	-
Miscellaneous and General	797,504	700,200	87,300
Contributions to Other Units	479,022	1,478,600	599,600
	<b>8,761,898</b>	<b>13,308,100</b>	<b>11,707,700</b>
<b>Public Safety</b>			
Sheriff: Administration	2,086,091	5,004,800	1,882,200
Sheriff: Criminal	4,783,962	5,761,200	6,527,700
Sheriff: Support Services	3,023,436	3,524,500	3,810,300
Sheriff: Corrections	8,580,637	10,345,800	10,414,100
Emergency Management	241,521	418,200	395,100
Animal Control	177,011	232,300	208,700
Animal Impound	-	138,400	391,600
Ambulance	2,158,370	2,024,200	2,110,100
Fire	80	1,789,800	1,415,700
	<b>21,051,108</b>	<b>29,239,200</b>	<b>27,155,500</b>
<b>Health and Welfare</b>			
Mental Health Services	322,600	327,700	-
Welfare Services	80,000	82,800	-
	<b>402,600</b>	<b>410,500</b>	<b>-</b>
<b>Culture and Recreation</b>			
Fairgrounds	1,250,861	1,899,200	1,551,500
TV Translator Station	12,756	21,300	-
Library Services	110,293	147,400	224,700
Fair	128,422	261,700	229,600
Rodeo	246,803	304,400	363,300
State Fair	-	1,000	1,000
	<b>1,749,135</b>	<b>2,635,000</b>	<b>2,370,100</b>



# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

Fund	2021 Actual	2022 Estimate	2023 Budget
<b>Other Financing Uses</b>			
Compensation Reserve	-	1,045,400	705,900
Transfers to Other Funds	3,274,900	8,269,400	13,655,000
Addition to Fund Balance	-	10,406,600	-
	3,274,900	19,721,400	14,360,900
<b>Total Expenditures</b>	<b>35,239,641</b>	<b>65,314,200</b>	<b>55,594,200</b>
Change in Fund Balance	3,755,647	1,025,000	-



# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

Fund	2021 Actual	2022 Estimate	2023 Budget
<b>Municipal Services</b>			
<b>REVENUES</b>			
<b>Taxes</b>			
Sales Tax	7,551,852	8,137,000	8,716,000
	<u>7,551,852</u>	<u>8,137,000</u>	<u>8,716,000</u>
<b>Other Revenues</b>			
Intergovernmental	3,373,431	2,732,700	3,198,400
Charges for Services	994,012	1,355,200	1,420,700
Licenses and Permits	1,373,639	1,062,300	1,400,000
Interest and Investment Income	-	10,000	10,000
Public Contributions	3,600	6,000	7,000
Miscellaneous Revenue	1,535	5,000	17,000
	<u>5,746,217</u>	<u>5,171,200</u>	<u>6,053,100</u>
<b>Other Financing Sources</b>			
Sale of Assets	201,000	407,000	290,000
Transfers from Other Funds	1,313,018	4,027,400	2,077,100
Use of Fund Balance	-	1,572,000	250,000
	<u>1,514,018</u>	<u>6,006,400</u>	<u>2,617,100</u>
<b>Total Revenues</b>	<b>14,812,087</b>	<b>19,314,600</b>	<b>17,386,200</b>
<b>EXPENDITURES</b>			
<b>General Government</b>			
Development Services Administration	266,174	558,100	454,100
Zoning Administration	391,468	555,700	481,400
Building Inspection	848,797	1,099,500	1,093,400
Miscellaneous Expense	975	1,500	1,500
	<u>1,507,414</u>	<u>2,214,800</u>	<u>2,030,400</u>
<b>Public Safety</b>			
Sheriff: Animal Control	7,200	12,000	12,000
Fire-EMS	273,463	359,000	382,600
	<u>280,663</u>	<u>371,000</u>	<u>394,600</u>



# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

Fund	2021 Actual	2022 Estimate	2023 Budget
<b>Public Works</b>			
Public Works Admin	-	752,300	729,700
Roads	4,334,727	6,620,200	5,775,200
Vegetation Management	660,500	754,800	927,100
Engineering	591,496	1,423,600	2,728,900
Contributions to Other Governments	3,818,565	4,000,000	4,200,000
	<u>9,405,288</u>	<u>13,550,900</u>	<u>14,360,900</u>
<b>Culture and Recreation</b>			
Trails Management	280,605	1,189,900	419,900
Eccles Ice Center Support	18,277	16,000	22,000
	<u>298,882</u>	<u>1,205,900</u>	<u>441,900</u>
<b>Other Financing Uses</b>			
Compensation Reserve	-	-	158,400
Transfers to Other Funds	1,136,200	834,500	-
Addition to Fund Balance	-	1,173,000	-
	<u>1,136,200</u>	<u>2,007,500</u>	<u>158,400</u>
<b>Total Expenditures</b>	<b>12,628,447</b>	<b>19,350,100</b>	<b>17,386,200</b>
<b>Change in Fund Balance</b>	<b>2,183,640</b>	<b>-35,500</b>	<b>-</b>



# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

Fund	2021 Actual	2022 Estimate	2023 Budget
<b>Council on Aging</b>			
<b>REVENUES</b>			
<b>Other Revenues</b>			
Intergovernmental	510,124	565,900	454,900
Charges for Services	94,388	88,600	91,400
Public Contributions	2,213	13,000	-
Miscellaneous Revenue	1,892	4,000	2,000
	608,617	671,500	548,300
<b>Other Financing Sources</b>			
Sale of Assets	-	-	-
Transfers from Other Funds	299,000	359,800	700,300
Use of Fund Balance	-	200,600	88,400
	299,000	560,400	788,700
<b>Total Revenues</b>	<b>907,617</b>	<b>1,231,900</b>	<b>1,337,000</b>
<b>EXPENDITURES</b>			
<b>Health and Welfare</b>			
Nutrition	511,047	559,100	710,700
Senior Center	244,950	504,700	411,700
Access	150,090	168,100	180,200
	906,087	1,231,900	1,302,600
<b>Other Financing Uses</b>			
Compensation Reserve	-	-	34,400
Transfers to Other Funds	-	-	-
Addition to Fund Balance	-	-	-
	-	-	34,400
<b>Total Expenditures</b>	<b>906,087</b>	<b>1,231,900</b>	<b>1,337,000</b>
<b>Change in Fund Balance</b>	<b>1,530</b>	<b>-</b>	<b>-</b>



# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

Fund	2021 Actual	2022 Estimate	2023 Budget
<b>Health</b>			
<b>REVENUES</b>			
<b>Taxes</b>			
Property Tax	1,005,800	1,037,000	1,083,000
	<u>1,005,800</u>	<u>1,037,000</u>	<u>1,083,000</u>
<b>Other Revenues</b>			
Charges for Services	336,722	320,000	305,000
	<u>336,722</u>	<u>320,000</u>	<u>305,000</u>
<b>Other Financing Sources</b>			
Transfers from Other Funds	-	-	-
Use of Fund Balance	-	153,300	173,700
	<u>-</u>	<u>153,300</u>	<u>173,700</u>
<b>Total Revenues</b>	<b>1,342,522</b>	<b>1,510,300</b>	<b>1,561,700</b>
<b>EXPENDITURES</b>			
<b>General Government</b>			
Contributions to Other Units	23,498	50,000	50,000
	<u>23,498</u>	<u>50,000</u>	<u>50,000</u>
<b>Health and Welfare</b>			
Bear River Health Department	1,103,632	1,155,300	1,206,700
Air Pollution Control	255,000	305,000	305,000
	<u>1,358,632</u>	<u>1,460,300</u>	<u>1,511,700</u>
<b>Other Financing Uses</b>			
Transfers to Other Funds	-	-	-
Addition to Fund Balance	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>1,382,130</b>	<b>1,510,300</b>	<b>1,561,700</b>
<b>Change in Fund Balance</b>	<b>-39,608</b>	<b>-</b>	<b>-</b>





# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

Fund	2021 Actual	2022 Estimate	2023 Budget
<b>Mental Health</b>			
<b>REVENUES</b>			
<b>Other Revenues</b>			
Intergovernmental	2,891,166	4,146,400	4,354,400
	<u>2,891,166</u>	<u>4,146,400</u>	<u>4,354,400</u>
<b>Other Financing Sources</b>			
Transfers from Other Funds	-	-	340,000
Use of Fund Balance	-	-	-
	<u>-</u>	<u>-</u>	<u>340,000</u>
<b>Total Revenues</b>	<b>2,891,166</b>	<b>4,146,400</b>	<b>4,694,400</b>
<b>EXPENDITURES</b>			
<b>Health and Welfare</b>			
Mental Health Services	2,891,166	4,146,400	4,694,400
	<u>2,891,166</u>	<u>4,146,400</u>	<u>4,694,400</u>
<b>Other Financing Uses</b>			
Transfers to Other Funds	-	-	-
Addition to Fund Balance	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>2,891,166</b>	<b>4,146,400</b>	<b>4,694,400</b>
<b>Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

Fund	2021 Actual	2022 Estimate	2023 Budget
<b>Children's Justice Center</b>			
<b>REVENUES</b>			
<b>Other Revenues</b>			
Intergovernmental	893,541	410,800	316,800
Public Contributions	-	141,300	75,000
Miscellaneous Revenue	233	-	-
	<u>893,774</u>	<u>552,100</u>	<u>391,800</u>
<b>Other Financing Sources</b>			
Transfers from Other Funds	406,600	30,100	-
Use of Fund Balance	-	281,300	78,000
	<u>406,600</u>	<u>311,400</u>	<u>78,000</u>
<b>Total Revenues</b>	<b>1,300,374</b>	<b>863,500</b>	<b>469,800</b>
<b>EXPENDITURES</b>			
<b>Public Safety</b>			
Children's Services	1,658,928	846,700	460,800
	<u>1,658,928</u>	<u>846,700</u>	<u>460,800</u>
<b>Other Financing Uses</b>			
Transfers to Other Funds	-	-	-
Compensation Reserve	-	16,800	9,000
Addition to Fund Balance	-	-	-
	<u>-</u>	<u>16,800</u>	<u>9,000</u>
<b>Total Expenditures</b>	<b>1,658,928</b>	<b>863,500</b>	<b>469,800</b>
<b>Change in Fund Balance</b>	<b>-358,554</b>	<b>-</b>	<b>-</b>



# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

Fund	2021 Actual	2022 Estimate	2023 Budget
<b>Visitor's Bureau</b>			
<b>REVENUES</b>			
<b>Taxes</b>			
Sales Tax	1,258,583	1,191,000	1,400,000
	<u>1,258,583</u>	<u>1,191,000</u>	<u>1,400,000</u>
<b>Other Revenues</b>			
Intergovernmental	70,980	59,100	-
Charges for Services	43,881	31,000	36,000
Public Contributions	686	4,200	4,200
Miscellaneous Revenue	-	500	-
	<u>115,547</u>	<u>94,800</u>	<u>40,200</u>
<b>Other Financing Sources</b>			
Transfers from Other Funds	94,525	-	-
Use of Fund Balance	-	100,100	-
	<u>94,525</u>	<u>100,100</u>	<u>-</u>
<b>Total Revenues</b>	<b>1,468,655</b>	<b>1,385,900</b>	<b>1,440,200</b>
<b>EXPENDITURES</b>			
<b>Culture and Recreation</b>			
Cache Valley Visitor's Bureau	995,688	921,300	1,027,100
	<u>995,688</u>	<u>921,300</u>	<u>1,027,100</u>
<b>Other Financing Uses</b>			
Transfers to Other Funds	262,000	292,000	260,900
Compensation Reserve	-	-	15,600
Addition to Fund Balance	-	172,600	136,600
	<u>262,000</u>	<u>464,600</u>	<u>413,100</u>
<b>Total Expenditures</b>	<b>1,257,688</b>	<b>1,385,900</b>	<b>1,440,200</b>
<b>Change in Fund Balance</b>	<b>210,967</b>	<b>-</b>	<b>-</b>



# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

Fund	2021 Actual	2022 Estimate	2023 Budget
<b>Tax Administration</b>			
<b>REVENUES</b>			
<b>Taxes</b>			
Property Tax	3,643,013	3,740,300	3,895,500
	<u>3,643,013</u>	<u>3,740,300</u>	<u>3,895,500</u>
<b>Other Revenues</b>			
Charges for Services	1,169,412	1,200,000	564,600
Miscellaneous Revenue	1,524	100	1,000
	<u>1,170,936</u>	<u>1,200,100</u>	<u>565,600</u>
<b>Other Financing Sources</b>			
Transfers from Other Funds	-	-	-
Use of Fund Balance	-	397,400	677,000
	<u>-</u>	<u>397,400</u>	<u>677,000</u>
<b>Total Revenues</b>	<b>4,813,949</b>	<b>5,337,800</b>	<b>5,138,100</b>
<b>EXPENDITURES</b>			
<b>General Government</b>			
Tax Administration Allocations	1,525,971	2,061,800	1,725,200
IT	419,611	466,700	466,600
Assessor	1,771,371	2,179,200	2,287,000
Treasurer	315,825	352,600	352,300
Miscellaneous Expense	35,549	59,500	84,000
Contributions to Other Units	143,799	218,000	145,000
	<u>4,212,126</u>	<u>5,337,800</u>	<u>5,060,100</u>
<b>Other Financing Uses</b>			
Compensation Reserve	-	-	78,000
Transfers to Other Funds	-	-	-
Addition to Fund Balance	-	-	-
	<u>-</u>	<u>-</u>	<u>78,000</u>
<b>Total Expenditures</b>	<b>4,212,126</b>	<b>5,337,800</b>	<b>5,138,100</b>
<b>Change in Fund Balance</b>	<b>601,823</b>	<b>-</b>	<b>-</b>



# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

Fund	2021 Actual	2022 Estimate	2023 Budget
<b>Capital Projects</b>			
<b>REVENUES</b>			
<b>Other Revenues</b>			
Miscellaneous Revenue	13,938	-	-
	<u>13,938</u>	-	-
<b>Other Financing Sources</b>			
Bond Proceeds	-	-	-
Transfers from Other Funds	-	5,000,000	-
Use of Fund Balance	-	1,516,900	-
	<u>-</u>	<u>6,516,900</u>	-
<b>Total Revenues</b>	<b>13,938</b>	<b>6,516,900</b>	<b>-</b>
<b>EXPENDITURES</b>			
<b>Streets and Public Improvements</b>			
Administration Facilities	-	-	-
Road Facilities	2,595,978	5,043,900	-
	<u>2,595,978</u>	<u>5,043,900</u>	-
<b>Health and Welfare</b>			
Senior Center Facilities	-	-	-
Other Facilities	-	-	-
	<u>-</u>	<u>-</u>	-
<b>Culture and Recreation</b>			
Fairgrounds Facilities	-	-	-
	<u>-</u>	<u>-</u>	-
<b>Other Financing Uses</b>			
Transfers to Other Funds	76,414	1,473,000	-
Addition to Fund Balance	-	-	-
	<u>76,414</u>	<u>1,473,000</u>	-
<b>Total Expenditures</b>	<b>2,672,392</b>	<b>6,516,900</b>	<b>-</b>
<b>Change in Fund Balance</b>	<b>-2,658,454</b>	<b>-</b>	<b>-</b>



# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

Fund	2021 Actual	2022 Estimate	2023 Budget
<b>Debt Service</b>			
<b>REVENUES</b>			
<b>Other Revenues</b>			
Miscellaneous Revenue	2,152	-	-
	<u>2,152</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources</b>			
Transfers from Other Funds	3,106,614	2,852,000	12,661,100
Use of Fund Balance	-	-	-
	<u>3,106,614</u>	<u>2,852,000</u>	<u>12,661,100</u>
<b>Total Revenues</b>	<b>3,108,766</b>	<b>2,852,000</b>	<b>12,661,100</b>
<b>EXPENDITURES</b>			
<b>Debt Payments</b>			
Bonds	2,070,261	2,073,000	11,843,900
Sheriff Vehicle Lease	650,401	726,200	795,900
Fire Vehicle Lease	21,141	21,300	21,300
Road Equipment Lease	31,388	31,500	-
IT Equipment Lease	-	-	-
	<u>2,773,191</u>	<u>2,852,000</u>	<u>12,661,100</u>
<b>Other Financing Uses</b>			
Transfers to Other Funds	-	-	-
Addition to Fund Balance	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>2,773,191</b>	<b>2,852,000</b>	<b>12,661,100</b>
<b>Change in Fund Balance</b>	<b>335,575</b>	<b>-</b>	<b>-</b>



# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

Fund	2021 Actual	2022 Estimate	2023 Budget
<b>CDRA</b>			
<b>REVENUES</b>			
<b>Taxes</b>			
Property Tax	39,314	70,000	70,000
	<u>39,314</u>	<u>70,000</u>	<u>70,000</u>
<b>Other Revenues</b>			
Intergovernmental	187,298	266,000	266,000
	<u>187,298</u>	<u>266,000</u>	<u>266,000</u>
<b>Other Financing Sources</b>			
Transfers from Other Funds	-	-	-
Use of Fund Balance	-	9,100	-
	<u>-</u>	<u>9,100</u>	<u>-</u>
<b>Total Revenues</b>	<b>226,612</b>	<b>345,100</b>	<b>336,000</b>
<b>EXPENDITURES</b>			
<b>General Government</b>			
Cache County Redevelopment Agency	217,548	325,000	322,600
	<u>217,548</u>	<u>325,000</u>	<u>322,600</u>
<b>Other Financing Uses</b>			
Transfers to Other Funds	10,317	9,100	13,400
Addition to Fund Balance	-	11,000	-
	<u>10,317</u>	<u>20,100</u>	<u>13,400</u>
<b>Total Expenditures</b>	<b>227,865</b>	<b>345,100</b>	<b>336,000</b>
<b>Change in Fund Balance</b>	<b>-1,253</b>	<b>-</b>	<b>-</b>



# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

Fund	2021 Actual	2022 Estimate	2023 Budget
<b>Restaurant Tax</b>			
<b>REVENUES</b>			
<b>Taxes</b>			
Sales Tax	2,045,682	2,106,000	2,453,000
	<u>2,045,682</u>	<u>2,106,000</u>	<u>2,453,000</u>
<b>Other Financing Sources</b>			
Transfers from Other Funds	-	-	-
Use of Fund Balance	-	863,600	-
	<u>-</u>	<u>863,600</u>	<u>-</u>
<b>Total Revenues</b>	<b>2,045,682</b>	<b>2,969,600</b>	<b>2,453,000</b>
<b>EXPENDITURES</b>			
<b>Culture and Recreation</b>			
Tourism Promotion	210,959	325,200	367,900
Facility Awards	1,061,549	2,129,100	2,085,100
	<u>1,272,508</u>	<u>2,454,300</u>	<u>2,453,000</u>
<b>Other Financing Uses</b>			
Transfers to Other Funds	390,541	515,300	-
Addition to Fund Balance	-	-	-
	<u>390,541</u>	<u>515,300</u>	<u>-</u>
<b>Total Expenditures</b>	<b>1,663,049</b>	<b>2,969,600</b>	<b>2,453,000</b>
<b>Change in Fund Balance</b>	<b>382,633</b>	<b>-</b>	<b>-</b>





# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

Fund	2021 Actual	2022 Estimate	2023 Budget
<b>RAPZ Tax</b>			
<b>REVENUES</b>			
<b>Taxes</b>			
Sales Tax	2,518,785	2,801,000	3,158,000
	<u>2,518,785</u>	<u>2,801,000</u>	<u>3,158,000</u>
<b>Other Financing Sources</b>			
Transfers from Other Funds	67,300	-	-
Use of Fund Balance	-	86,200	-
	<u>67,300</u>	<u>86,200</u>	<u>-</u>
<b>Total Revenues</b>	<b>2,586,085</b>	<b>2,887,200</b>	<b>3,158,000</b>
<b>EXPENDITURES</b>			
<b>Culture and Recreation</b>			
Program Awards	727,247	747,900	1,465,300
Facility Awards	809,387	1,695,700	1,595,300
	<u>1,536,634</u>	<u>2,443,600</u>	<u>3,060,600</u>
<b>Other Financing Uses</b>			
Transfers to Other Funds	100,703	426,500	97,400
Addition to Fund Balance	-	17,100	-
	<u>100,703</u>	<u>443,600</u>	<u>97,400</u>
<b>Total Expenditures</b>	<b>1,637,337</b>	<b>2,887,200</b>	<b>3,158,000</b>
<b>Change in Fund Balance</b>	<b>948,748</b>	<b>-</b>	<b>-</b>



# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

Fund	2021 Actual	2022 Estimate	2023 Budget
<b>CCCOG</b>			
<b>REVENUES</b>			
<b>Taxes</b>			
Sales Tax	6,300,850	7,007,000	7,898,000
	<u>6,300,850</u>	<u>7,007,000</u>	<u>7,898,000</u>
<b>Other Financing Sources</b>			
Transfers from Other Funds	-	-	-
Use of Fund Balance	-	12,421,900	-
	<u>-</u>	<u>12,421,900</u>	<u>-</u>
<b>Total Revenues</b>	<b>6,300,850</b>	<b>19,428,900</b>	<b>7,898,000</b>
<b>EXPENDITURES</b>			
<b>Streets and Public Improvements</b>			
Road Projects	4,387,707	12,100,000	6,172,900
	<u>4,387,707</u>	<u>12,100,000</u>	<u>6,172,900</u>
<b>Other Financing Uses</b>			
Transfers to Other Funds	154,004	871,900	1,725,100
Addition to Fund Balance	-	6,457,000	-
	<u>154,004</u>	<u>7,328,900</u>	<u>1,725,100</u>
<b>Total Expenditures</b>	<b>4,541,711</b>	<b>19,428,900</b>	<b>7,898,000</b>
<b>Change in Fund Balance</b>	<b>1,759,139</b>	<b>-</b>	<b>-</b>



# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

Fund	2021 Actual	2022 Estimate	2023 Budget
<b>Road Special Service District</b>			
<b>REVENUES</b>			
<b>Other Revenues</b>			
Intergovernmental	-	120,000	120,000
Interest and Investment Income	-	1,000	1,000
	-	121,000	121,000
<b>Other Financing Sources</b>			
Transfers from Other Funds	-	-	-
Use of Fund Balance	-	-	-
	-	-	-
<b>Total Revenues</b>	-	<b>121,000</b>	<b>121,000</b>
<b>EXPENDITURES</b>			
<b>Other Financing Uses</b>			
Transfers to Other Funds	-	121,000	121,000
Addition to Fund Balance	-	-	-
	-	121,000	121,000
<b>Total Expenditures</b>	-	<b>121,000</b>	<b>121,000</b>
<b>Change in Fund Balance</b>	-	-	-



# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

Fund	2021 Actual	2022 Estimate	2023 Budget
<b>CC Community Foundation</b>			
<b>REVENUES</b>			
<b>Other Revenues</b>			
Interest and Investment Income	101	100	100
Public Contributions	94,916	118,400	73,000
	95,017	118,500	73,100
<b>Other Financing Sources</b>			
Transfers from Other Funds	-	-	-
Use of Fund Balance	-	-	1,000
	-	-	1,000
<b>Total Revenues</b>	<b>95,017</b>	<b>118,500</b>	<b>74,100</b>
<b>EXPENDITURES</b>			
<b>General Government</b>			
Miscellaneous Expense	277	500	1,100
	277	500	1,100
<b>Other Financing Uses</b>			
Transfers to Other Funds	81,434	118,000	73,000
Addition to Fund Balance	-	-	-
	81,434	118,000	73,000
<b>Total Expenditures</b>	<b>81,711</b>	<b>118,500</b>	<b>74,100</b>
<b>Change in Fund Balance</b>	<b>13,306</b>	<b>-</b>	<b>-</b>



# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

Fund	2021 Actual	2022 Estimate	2023 Budget
<b>Airport</b>			
<b>REVENUES</b>			
<b>Other Revenues</b>			
Intergovernmental	3,384,996	1,324,500	160,000
Interest and Investment Income	2,669	1,500	1,500
Miscellaneous Revenue	166,696	157,000	153,700
	<u>3,554,361</u>	<u>1,483,000</u>	<u>315,200</u>
<b>Other Financing Sources</b>			
Transfers from Other Funds	310,162	-	-
Use of Fund Balance	-	255,200	116,700
	<u>310,162</u>	<u>255,200</u>	<u>116,700</u>
<b>Total Revenues</b>	<b>3,864,523</b>	<b>1,738,200</b>	<b>431,900</b>
<b>EXPENDITURES</b>			
<b>General Government</b>			
Airport	3,645,311	1,731,400	423,900
	<u>3,645,311</u>	<u>1,731,400</u>	<u>423,900</u>
<b>Other Financing Uses</b>			
Compensation Reserve	-	6,800	8,000
Transfers to Other Funds	-	-	-
Addition to Fund Balance	-	-	-
	<u>-</u>	<u>6,800</u>	<u>8,000</u>
<b>Total Expenditures</b>	<b>3,645,311</b>	<b>1,738,200</b>	<b>431,900</b>
<b>Change in Fund Balance</b>	<b>219,212</b>	<b>-</b>	<b>-</b>



CACHE COUNTY  
RESOLUTION NO. 2022 - 31

**A RESOLUTION AMENDING THE CACHE COUNTY CORPORATION PERSONNEL POLICY AND PROCEDURES MANUAL REGARDING AUTOMATIC ENROLLMENT INTO THE UTAH RETIREMENT SYSTEM 401(k) PLAN**

- A. WHEREAS, Cache County Code § 2.60.020 requires the Office of the County Executive to prepare for adoption by the County Council rules and regulations to effectively administer personnel; and
- B. WHEREAS, the Cache County Compensation Committee recommended automatic enrollment into the Utah Retirement System 401(k) Plan upon an employee's hire, beginning January 1, 2023; and
- C. WHEREAS, the Cache County Council considered amending the Cache County Corporation Personnel Policy and Procedure Manual, Section IX regarding automatic enrollment into the URS 401(k) Plan; and
- D. WHEREAS, the Cache County Council finds that it is necessary, appropriate, and in the best interest of the County and its personnel that employees are automatically enrolled in the URS 401(k) Plan upon an employee's hire, beginning January 1, 2023; and
- E. 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;

NOW, THEREFORE, BE IT RESOLVED that the County Council adopts the following resolution:

- 1. **Amendments:** The Cache County Corporation Personnel Policy and Procedure Manual is hereby amended to read 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 future county employees whose start date is on or after January 1, 2023.
- 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.



RESOLVED BY THE COUNTY COUNCIL OF CACHE COUNTY, UTAH THIS \_\_\_ DAY OF \_\_\_\_\_ 2022.

	In Favor	Against	Abstained	Absent
Paul R. Borup				
David Erickson				
Nolan Gunnell				
Barbara Tidwell				
Karl Ward				
Gina Worthen				
Gordon Zilles				
Total				

**CACHE COUNTY:**

**ATTEST:**

By: \_\_\_\_\_  
Barbara Tidwell, Chair

By: \_\_\_\_\_  
Jess Bradfield, County Clerk / Auditor



**EXHIBIT A**  
**PROPOSED AMENDMENTS**

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IX. Employee Benefits

K. Utah Retirement System

7. Employees hired on or after January 1, 2023, will have 5% of their gross salary automatically deferred into the employee's URS 401(k) Plan. An employee may elect to stop, decrease or increase these deferrals at any time. These deferrals and any employer matching contributions are vested immediately and may only be withdrawn according to plan provisions.

- a. An employee automatically enrolled in the Plan may opt out of the automatic arrangement and choose to make an in-service withdrawal of the elective deferral amounts (with related earnings). Such an election must be made no later than 90 days after the participant's first elective deferral contribution date. The amount of such withdrawal shall not be subject to the 10% early distributions tax imposed by IRS Code section 72(t). The employee will forfeit any related matching contributions from the employer.
- b. If an employee has been automatically enrolled in the Plan and has not made an investment election before contributions are allocated to their vested account, these amounts shall be invested in the age-related Target Date Fund, as outlined in the URS Summary Plan Description (SPD).
- c. All employees will be required to sign a disclosure that they have received information about how to access, enroll in, and change their eligible retirement plans and systems before or on their first day of employment.