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THE CACHE COUNTY COUNCIL MEETING MINUTES

July 25, 1995

The Cache County Council met in regular session on the 25th day of July, 1995 in the County Council Chambers located at 120 North 100 West, Logan, Utah 84321.

ATTENDANCE

Council members present: Chairman Sarah Ann Skanchy; Vice Chairman C. Larry Anhder; Council members present were Guy Ray Pulsipher, H. Craig Petersen, Darrel L. Gibbons. Councilman Layne M. Beck was absent. Councilman Jerry L. Allen was absent and excused.

Others present: Cache County Executive M. Lynn Lemon; Cache County Clerk Stephen M. Erickson; Cache County Attorney Scott Wyatt; Cache County Auditor Tamra Stones; Cache County Rodeo Chairman Troy Smith; Cache County Rodeo Committee President Glenn Tingey; Cache/Rich Tourist Council Director Maridene Alexander; Cache Chamber of Commerce President Doug Thompson; Council Secretary Pat Parker; Administrative Assistant to the County Executive Mike Nilson; Representatives from the local news media and other interested citizens.

CALL TO ORDER

Council Chairman Sarah Ann Skanchy called the meeting to order at 5:00 p.m. and welcomed all who were in attendance.

INVOCATION

The invocation was given by Councilman Guy Ray Pulsipher.

AGENDA & MINUTES

The agenda for the meeting was approved.

The minutes of the regular Council meeting held on July 11, 1995 and sent to all Council members were corrected and approved.

REPORT OF THE COUNTY EXECUTIVE

The County Executive M. Lynn Lemon reported on the following items:

1. Weber/Cache Boundary Change: The plat that was approved during the last Council meeting establishes the boundary between

Weber and Cache counties in the area of a proposed Ski Lodge expansion project. Executive Lemon told the council that the property located on the Cache County side will be appraised by the Cache County Assessors office. The Weber County Assessor will draft an inter-local agreement for both counties approval.

2. Air Quality Comment Letter: Executive Lemon has sent a letter to the State Air Quality Board commenting on there proposal to not allowing an annual burning period in the fall.

(See attachment #1)

3. UDOT Comment Letter: Lemon has also sent a comment letter to the Utah Department of Transportation.

(See attachment #2)

4. Warrants: The County warrants were presented to the County Clerk for filing.

CENTENNIAL COMMITTEE REPORT: PARKER, PAT

Pat Parker, secretary to the Council and the chairman of the County Centennial Committee appeared before the Council to report on various activities scheduled for the State Centennial in 1996. The County Executive and Council members were presented with T shirts, miniature license plates with their names on, balloons and They were asked to wear the T shirts to all centennial popcorn. Parker stated that money for a legacy project has been funded from the State Centennial Committee in the amount of A history of the County is being compiled by Ross m USU. Parker reviewed some of the events that \$10,000.00. Petersen from USU. different communities are planning and events planned by the State Centennial Committee. There will be a 29 wagon-train beginning at our county fairgrounds which will visit communities throughout the There will be an advertisement published in the media inviting former county residents to come back and join the centennial events in the county.

(See attachment #3)

Parker said that the committee is encouraging other events such as softball tournaments, family reunions etc.. An amphitheater that will seat 30 people is planned if funding is available. Mrs. Parker was thanked for her work as chairman of the County Centennial Committee.

COUNTY FAIR AND RODEO REPORT: ERICKSON, STEPHEN M.

The County Clerk and Fair Manager Steve Erickson reported to the Council that the 1995 County Fair is organized with 35 committee chairman. A list of the committee chairman and a copy of the program and entertainment schedule were presented to the council.

(See attachment #4)

Erickson said that the Rodeo Committee is well organized and have prepared for another great Rodeo this year.

BUDGETARY MATTERS: INTRA-DEPARTMENTAL TRANSFERS

The Council was presented two intra-departmental budget transfer requests as follows:

1. Building and grounds: \$3,360.00

(See attachment #5)

A motion to approve the transfer was made by Vice Chairman C. Larry Anhder. It was seconded and carried unanimously.

2. Surveyor: \$4,000.00

(See attachment #6)

A motion to approve the transfer was made by Councilman Pulsipher. It was properly seconded and carried unanimously.

SIX MONTH REPORT: BUDGET-1995

Executive Lemon presented a summary report on the first six months of the 1995 budget.

(See attachment #7)

THE COUNCIL ADJOURNED FROM THE REGULAR COUNCIL MEETING INTO A BOARD OF EQUALIZATION

BOARD OF EQUALIZATION

The Board discussed the tax notices that had recently been sent out by the County Auditor. The B of E also discussed the upcoming schedule to hear concerns from individual property owners on their accessed property taxes.

THE BOARD OF EQUALIZATION ADJOURNED BACK INTO THE REGULAR COUNCIL MEETING.

PUBLIC HEARING: BUDGET OPENING-1995

Chairman Skanchy convened a Public Hearing at 6:00 p.m. to receive comment on the proposed changes to the 1995 budget. The County Auditor Tamra Stones reviewed the revenue and expenditure changes. Most of the changes if approved would separate the County Fair budget making a County Rodeo budget and a County Fair budget. The proposed changes in the 1995 budget were presented in Resolution form.

Chairman Skanchy asked for audience comment:

Smith, Troy, the present rodeo committee chairman, told the Council that the Rodeo Committee would like provisions in the Rodeo budget allowing that committee to keep those funds that they get as sponsorship to operate and maintain the rodeo. It was pointed out that there was a line item in the Rodeo Budget that will fund future rodeo promotion and expansion.

A motion to close the Public Hearing was made by Vice Chairman Anhder. It was seconded and carried unanimously.

Councilman Pulsipher thanked the Rodeo Committee for their efforts in running the County Rodeo.

RESOLUTION NO. 95-27: BUDGET-1995

The approval of Resolution No. 95-27 will approve the recommended changes in the 1995 budget.

(See attachment #8)

A motion to adopt Resolution No. 95-27 was made by Councilman Petersen. It was seconded and carried unanimously.

SUBSTANCE ABUSE PROGRAM: PROPOSAL APPROVAL

The Council discussed the recommendations of the Substance Abuse Advisory Board.

(See attachment #9)

Glenna Markey, Chairperson of the Substance Abuse Program along with Doug Wiese the Director of the Substance Abuse Treatment Program presented their recommendations to the Council.

It was moved by Councilman Gibbons to accept the Substance Abuse Advisory Boards recommendations. It was seconded and carried unanimously.

THE COUNCIL ADJOURNED FROM THE REGULAR COUNCIL MEETING INTO A BOARD OF TRUSTEES SERVICE AREA NO. 1 MEETING.

SOLID WASTE FEE SCHEDULE: CACHE BY-PRODUCTS DISCUSSION

Executive Lemon told the Solid Waste Board of Trustees that the Cache By-Products Company's dumping fee, if it remains as it now stands, would bring in around \$9600.00. The Cache By-Products has said that if their dumping fee increases, to that amount, they will have to double their pickup cost to the beef and dairy producers in the County. The consensus of the Trustee's were that if that happened, illegal dumping of dead animals would increase causing other problems in the County. Vice Chairman Anhder recommended that the Company be exempted from paying the fee increase which would help the local cattle and dairy industry.

It was moved by Councilman Gibbons that the rules of first and second reading be waived and that the present solid waste fee schedule be revised to exempt the Cache By-Product Company for a period of one year. It was properly seconded and carried unanimously.

Executive Lemon was asked to monitor the Cache By Products ability to pay the extra fee for next year.

THE COUNCIL ADJOURNED FROM THE SOLID WASTE BOARD OF TRUSTEES SERVICE AREA #1 MEETING BACK INTO THE REGULAR COUNCIL MEETING.

RESTAURANT TAX:DISCUSSION

The Council had asked the County Attorney Scott Wyatt for a legal opinion concerning the use of Restaurant Tax money to fund a County-Wide Library system. Attorney Wyatt reviewed his written legal opinion with the Council.

(See attachment #10)

Councilman Petersen questioned the Attorney's opinion on what a library is used for. Petersen said that libraries should also be defined as sources of recreation.

Attorney Wyatt said that the other County Attorneys in the State have stated the same opinion as his.

CACHE ECONOMIC DEVELOPMENT: DISCUSSION

The County Executive M. Lynn Lemon told the Council that he has not had time to study Cache Economic Development and is not ready to make any recommendation as yet. Lemon will have a prepared recommendation for the next Council meeting. He reported that Logan City is now in the process of hiring someone to work with Economic Development in the City.

COMMISSION AND COUNCIL FALL WORKSHOP: MOAB, UTAH

The Fall workshop for County Council members and County Commissioners will be held in Moab. Chairman Skanchy is planning on attending and encouraged other Council members to attend.

PARADE: FESTIVAL OF AMERICAN WEST

The Festival of the American West Parade will be on July 29th at 10:00 a.m.. Members of the Council were encouraged to ride in the parade.

COUNCIL MEMBER REPORTS

Chairman Skanchy: A new Restaurant Tax Ordinance will have to be adopted soon and the CDBG process will be starting again. CDBG projects being sponsored by the County will need to be presented to the Council for approval.

Councilman Pulsipher: Pulsipher is requesting a meeting with the Council Executive and the Road Superintendent to visit areas of concern with county roads in the Paradise area.

ADJOURNMENT

No other business was presented to the Council for discussion or action and the meeting was adjourned at 7:25 p.m..

ATTEST: Stephen M. Erickson Cache County Clerk

APPRÓVAL: Sarah Ann Skanchy Council Chairman

CACHE COUNTY CORPORATION

M. LYNN LEMON
OUNTY EXECUTIVE/SURVEYOR

120 NORTH 100 WEST LOGAN, UTAH 84321 Tel 801-752-5935 Fax 752-9169

July 19, 1995

.

COUNTY COUNCIL
SARAH ANN SKANCHY
CHAIRMAN
C. LARRY ANHDER
V. CHAIRMAN
DARREL L. GIBBONS
JERRY L. ALLEN
GUY RAY PULSIPHER
H. CRAIG PETERSEN
LAYNE M. BECK
STEPHEN M. ERICKSON
CLERK

Utah Air Quality Board c/o Division of Air Quality 150 North 1950 West P. O. Box 144820 Salt Lake City, UT 84114-4820

Reference: Public Hearing to Consider Eliminating Fall Burning Period

Dear Board Members,

The Cache County Council adopted the enclosed resolution opposing the cancellation of the fall burning period as proposed by the Division of Air Quality.

We as the elected Administrative and Legislative officials for Cache County believe that it is in the best interest of the Citizens of Cache County that the County through ordinance establish a plan and procedures in accordance with the Clearing Index Standards to govern burning for the period from October 1 through May 31.

We as local elected officials appreciate the efforts that you are making to obtain public input. We realize the importance of air quality and are supportive of reasonable efforts to make improvements. We encourage the Division of Sovereign Lands and Forestry and the Division of Air Quality to work closely in reaching an acceptable solution.

Thank you for your consideration of Cache County's request.

Sincerely,

M. Lynn Lemon County Executive

enclosure-Cache County Resolution No. 95-23

cc: Cache County Council Members
Bear River District Health Department
Cache County Fire Department

CACHE COUNTY CORPORATION

M. LYNN LEMON
COUNTY EXECUTIVE/SURVEYOR

120 NORTH 100 WEST LOGAN. UTAH 84321 Tel 801-752-5935 Fax 752-9169

July 18, 1995

Office of Community Relations
Utah Department of Transportation
4501 South 2700 West
Salt Lake City, UT 84119-5998

Reference: Comments and Recommendations-STIP

To Whom It May Concern:

Cache County would like to make the following comments and recommendations on the Statewide Transportation Improvement Program 1994-1998.

Under Region 1-FY 1997, Project Number STP-BRF-0089(19)375 for the Logan River Bridge at the mouth of Logan Canyon, 1995 Reference Number 57 is shown in Rich County. This project is in Cache County.

In conjunction with the request approved and passed by the Bear River Association of Governments Governing Board, Cache County reaffirms the request made in conjunction with BRAG concerning funding for Logan Canyon. Cache County requests that Project Number *STP-0089()393 for Logan Canyon, Tony Grove to Franklin Basin Road, 1995 Reference Number 87 be moved from Concept Development to FY 1997 and that a portion or section of the Logan Canyon Project be funded each fiscal year thereafter until completed.

Also enclosed is a copy of my letter dated January 31, 1995 to John Quick concerning transferring a portion of the funding from Project Number SP-3030()109 for State Road 30 from Jct SR-23 to 6th West in Logan, 1995 Reference Number 79 in the amount \$3,250,000 to improvements on both Highway 91-Smithfield to the Idaho Border and State Road 165 Nibley to Hyrum.

Cache County appreciates the Utah Department of Transportation's consideration of the above requests and the funding for improvements projects in four area. Thank you for your help.

Sincerely,

M. Lynn/Lemon

County Executive

enclosure

COUNTY COUNCIL

SARAH ANN SKANCHY

C. LARRY ANHDER

DARREL L. GIBBONS JERRY L. ALLEN

GUY RAY PULSIPHER

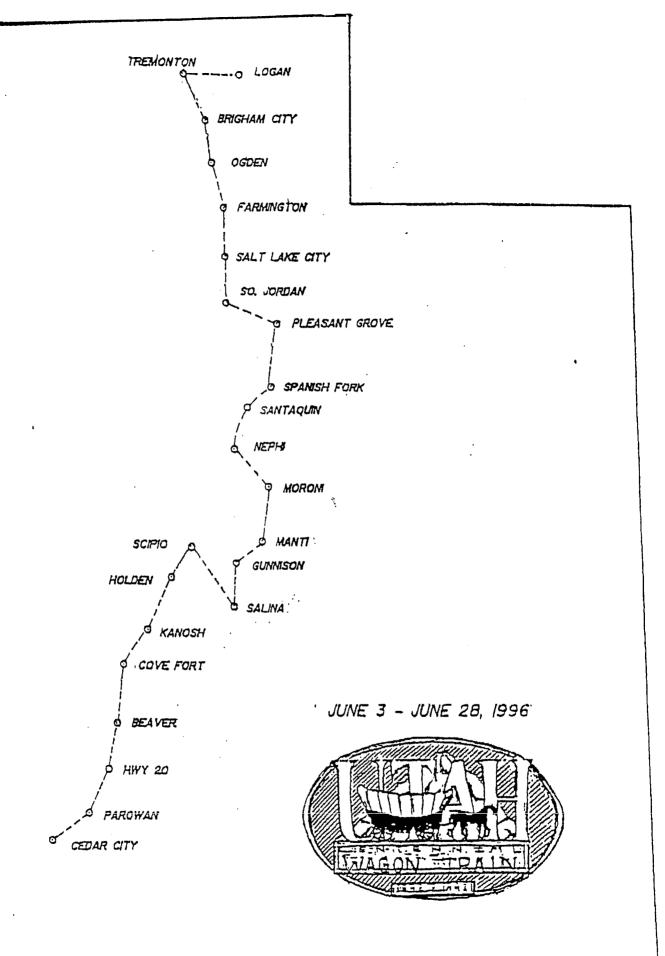
H. CRAIG PETERSEN

V. CHAIRMAN

LAYNE M. BECK STEPHEN M. ERICKSON

CLERK

CHAIRMAN





"Listen buster, this chance only comes along once every 100 years. Don't miss it!"

Much has changed in Cache Valley since 1896. But people still flock to local parades and festivities.

Centennial Celebrations will take place all throughout Cache Valley. We invite you to "Come back home"

Remember: USU Aggie Ice Cream
Kissing on the "A"
The Bluebird Restaurant
Dragging Main Street
Sparkling air when it freezes
Canoeing at First Dam
Tubing in Sardine Canyon
Skiing the "Beave"
Incredible autumn weather and colors
Hiking the Crimson Trail

FREE Cache County Calendar of Centennial Events (800) 882-4433

OFFICE OF THE COUNTY CLERK

170 North Main Logan, Utah 84321 Ph. 752-3542

COUNTY CORPORATION

Stephen M. Erickson Cache County Clerk Jill Zollinger, Chief Deputy Clerk Kim Gardner, Deputy Clerk

THE 1995 CACHE COUNTY FAIR AND PRCA RODEO IS ORGANIZED

The dates for the 1995 Cache County Fair and PRCA Rodeo are August 7th through the 12th. The Rodeo is on August 10th, 11th, & 12th. Thursday the 10th is Family Night at the Rodeo with a \$25.00 Reserved tickets will be \$7.00 and family ticket available. General Admission \$5.00.

The County Clerk's office coordinates the events of the County Stephen M. Erickson is County Clerk with Deputies Jill Fair. Zollinger and Kim Gardner.

The Executive Committee members are Larry Anhder, Cache County Council; Craig Buttars, President of the Cache County Farm Bureau and Don Huber, Cache County Extension Agent.

The County Fair Board is made up of the following Department Chairmen: Jean Alder, 4-H Horse Show; Lisa Christensen, Horse Show; Wendy Christensen, English Horse Show; Helen Cooper, Entertainment; Noble Erickson, Hay Contest; Jack Gilgen, Fairgrounds; Gaurth Hansen, Gladiolus Show; Ron Hedin, Pigeons; Roberta Hoffman, Home Arts; Robert Hoffman, Farm Bureau; Clark Israelsen, Jr Livestock; Ross Jacobson, 4-H Livestock; Lee Jeppson, Advertising; Sam Jones, FFA; Darwin Jolley, Farm Machinery; Kevin Johnson, Community Booths; Laurel Julson, Rabbits; Linda Kyriopoulos, Llama Show; Tammy MacDonald, Pygmy Goat Show; Hal Olsen, Dairy Show; Kip Panter, Sheep Show; Greg Richman, Farm Bureau Talent Find; Kris Saunders, 4-H; Troy Smith, Rodeo; Norris Stenquist, Beef Show; Richard Warren, Poultry; Dick Whittier, Swine; Sandra Wilson, Art & Photography; Dana Young, Goat Show; Lt. Lynn Nelson, Security; Tina Clawson, Farm Bureau Talent Find; Jill Downs, Co Chr Horse Show.

CACHE COUNTY FAIR AND GREAT AMERICAN WEST RODEO

1995 SCHEDULE OF EVENTS

MONDAY AUGUST 7TH	
Enter Home Arts	11:00 a.m. to 7:00 p.m.
Enter Artists' Pictures	11:00 a.m. to 7:00 p.m.
Total Aug Evhibits except darden	1:00 p.m. to 7:00 p.m.
Fashion Review-Check in at 10:00 a.m. Review a	t 3:00 p.m.
4-H English Horse Show, North Logan Arena	5:00 p.m.
4-n English house bhow, wolon 209411 112-114	-
TUESDAY AUGUST 8TH	
Enter Home Arts	9:00 a.m. to 11:00 a.m.
Enter Artists- Pictures	9:00 a.m. to 12 Noon
Judging 4-H	9:00 a.m.
Judging Home Arts	11:00 a.m.
4-H Sr/Int Western Horse Show	6:00 p.m.
4-H Sr/Int Western horse bhow	•
WEDNECOAV AUGUST OTH	
WEDNESDAY, AUGUST 9TH ALL DAY CONCESSIONS & MIDWAY	
ALL DAY CONCESSIONS & MIDNAI	
4 T To Done Wostorn Horse Show	8:00 a.m.
4-H Jr. Pony Western Horse Show	11:00 a.m. to 3:00 p.m.
Judging Home Arts	8:00 a.m. to 10:00 a.m.
ter Hay Contest- Judging	4:00 p.m. to 8:00 p.m.
ter Open Class Livestock	2.00 2.00
Enter 4-H/FFA Livestock:	4:30 p.m. to 5:30 p.m.
Beef	5:30 p.m. to 7:00 p.m.
Lambs	7:00 p.m. to 8:30 p.m.
Hogs	5:00 p.m.
Team Penning-Rodeo Arena	5:00 p.m. to 7:00 p.m.
Enter 4-H Garden Exhibnits	12:00 p.m. to 4:00 p.m.
Enter Rabbits	12:00 p.m. to 4:00 p.m.
Enter Poultry	12:00 p.m. to 4:00 p.m.
Enter Pigeons	12:00 p.m. to 4:00 p.m.
THURSDAY, AUGUST 10TH	
ALL DAY CONCESSION-MIDWAY-ENTERTAINMENT-RODEO	
	0 00 to 11.00 0 m
Enter Flowers including Gladiolus H. A. Buliding	8:00 a.m. to 11:00 a.m.
Enter Crops-Fruits & Vegetables	0:00 a.m. co 10:00 a.m.
Judging Rabbits - Judge, Lawrance Weeks	9:00 a.m.
Judging Pigeons - Judge, Ed Carter	9:00 a.m.
Judging Poultry - Judge, Ed Carter	9:00 a.m.
4-H Demonstrations	10:00 a.m. to 3:00 p.m.
Enter Agr. Dept. except open Dairy	4:00 p.m. to 6:00 p.m.
Enter Goats	12:00 p.m. to 5:00 p.m.
Judging Market Beef - Judge Bill Shell	9:00 a.m.
Junior Dairy Show - Judge Craig Gardner	10:00 a.m.
rket Beef Fitting & Showmanship (Bill Shell)	11:00 a.m.
rket Hog Fitting & Showmanship (Lance Moore)	12:00 p.m.
Tree nod racema a commencer.	

URSDAY SCHEDULE CONTINUTED:

COMMERICAL BOOTHS TO BE IN OPERATION 1:00 p.m.

Market Lamb Fitting & Showmanship (Lance Moore) 3:00 p.m.

4-H Pre-rodeo games & year end show awards 5:30 p.m.

FAMILY NIGHT AT THE RODEO \$25.00 PER FAMILY 7:30 p.m. Rodeo at 8:00

FRIDAY, AUGUST 11TH ALL DAY CONCESSIONS-MIDWAY-ENTERTAINMENT-RODEO

Open Youth Horse Show - Judge-Linda Nickle 8:00 a.m. Judging Open Class Beef- Judge Scott Rees 9:00 a.m. 9:00 a.m. Judging Market Hogs - Judge- Mike Hanson Open Class Dairy Show- Judge- John Conrad 10:00 a.m. Llama Show (in front of entertainment stage) 11:00 a.m. 1:00 p.m. Open Class Sheep Show- Judge- Mike Hansen PARADE OF CHAMPIONS RODEO ARENA 7:30 p.m. 7:30 p.m. PRE-RODEO 8:00 p.m. RODEO

RESERVED SEATS \$7.00, GENERAL ADMISSION \$5.00

SATURDAY AUGUST 12TH L DAY CONCESSIONS-MIDWAY-ENTERTAINMENT-RODEO

8:00 a.m. Open Adult Horse Show- Judge-Linda Nickle 8.00 a.m. English Horse Show - Judge- name ???? JUNIOR LIVESTOCK SALE (SWINE, BEEF, LAMBS) 10.00 a.m. (Cache Arena) 9:00 a.m. to 11:00 p.m. 4-H Model Rocket Launch 9:00 p.m. to 11:00 p.m 4-H Building Exhibit Checkout Time 8:00 p.m. POULTRY, RABBITS CHECKOUT TIME 7:30 p.m. PRE-RODEO 8:00 p.m. RODEO

RESERVED SEATS \$7.00, GENERAL ADMISSION \$5.00

HOME ARTS EXHIBITS WILL BE CHECKED OUT ON MONDAY AUGUST 14TH AT 1:00 p.m. to 6:00 p.m.

FOR THE ENTERTAINMENT AT THE FAIR PLEASE SEE THE ENTERTAINMENT SCHEDULE ATTACHED.

CACHE COUNTY FAIR ENTERTAINMENT

THURSDAY AUGUST 10, 1995

12:00-1:00 P.M.
1:00-2:00 P.M.
2:00-2:30 P.M.
2:30-3:30 P.M.
3:30-4:30 P.M.
4:30-5:30 P.M.
6:00-8:00 P.M.
8:00-8:30 P.M.
8:30-10:30 P.M.
8:30-10:30 P.IVI.

CACHE COUNTY FAIR ENTERTAINMENT

FRIDAY AUG 11TH 1995

T.C. LYNN	12:00-1:00 P.M.
RYTHMN CONNECTIONS	1:00-1:30 P.M.
OFF BROADWAY	1:30-2:30 P.M.
CLIFF PETERSEN	2:30-3:00 P.M.
C.C. JUNCTION	3:00-3:30 P.M.
COUNTRY K'S	3:30-4:00 P.M.
JAY TOOMBS CLOGGING	4:00-4:30 P.M.
TANYA STEVENSON	4:30-5:00 P.M.
MICHEAL MILLS MAGIC	5:00-6:00 P.M.
CRIMSON ROSE	6:00-7:00 P.M.
	7:00-8:00 P.M.
JUST FRIENDS	8:00-9:00 P.M.
SIMMONS BRO'S	9:30-11:30 P.M.
DESERET SKIES	

CACHE COUNTY FAIR ENTERTAINMENT

SATURDAY AUG 12TH 1995

CATHRYN VAN ATTER SUNSHINE GENERATION JAY TOMBS CLOGGING NORMA WEEKS (COWBOY POET) CATHRYN VAN ATTER C.C. JUNCTION COUNTRY K'S CRIMSON ROSE LILLY AND LOLLY TAYNA STEVENSON UFORIA	12:00-12:30 12:30-1:00 1:00-1:30 1:30-2:00 2:00-2:30 2:30-3:00 3:00-4:00 4:00-5:00 5:00-5:30 5:30-6:00 6:00-6:30	P.M. P.M. P.M. P.M. P.M. P.M. P.M. P.M.
		•

THE CLOWNS LILLY & LOLLY WILL BE PERFORMING THROUGHOUT THE FAIR FROM 4:00-5:00 P.M.

REQUEST FOR INTRA-DEPARTMENTAL BUDGET TRANSFER

Department: Buildings & Grounds Date: July 21, 1995	• •
Amount to be transferred (rounded to the	e nearest dollar) \$ 3360.00
Transfer from Line Item No. 10 _ 4160 _ 731 Fund Designation: B & G (BRAG) Original Budget: Current Budget: Expenditures to date Balance before transfer Balance after transfer	\$ 21,692.00 \$ \$ \$ 21.692.00 \$ \$ \$ \$ 2,782.71 \$ \$ \$ 18,909.29 \$ \$ \$ 15,549.29 \$ \$ \$ \$
Transfer to Line Item No. 10 - 4160 - 120 Fund Designation: B & G Temporary E Original Budget: Current Budget: Expenditures to date Balance before transfer Balance after transfer	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ 3,028.00 \$ \$ \$ \$ \$ \$ \$ 5,452.00 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
Description of needs and purpose of transference we would like to do several additional utilizing a one month extention of our	painting projects at 170 North Main
ucilizing a one money	Michael K. Nilson Department Head
Recommendation: [] Approval [] D Comments:	isapproval
Date: 7/25/95	Cache County Auditor
Comments: Date: 7/25/95	Cache Gunty Executive
Consented by the Cache County Occasion A	Meeting in regular session on the 2624 Cache County Clerk

Request for Intra-Departmental Budget Transfer

Department:	SURVEYOR			
Amount to be t	ransferred (rounded to 1	nearest dollar)	\$ 4000	
Fransfer from:				
	TM114 T44111 T (20111 - 12	4147-120	VY /\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	
	Fund Designation	TEMPORARY EMP	LOYEES	
		•	# AZAA	\$
	Original Budget		\$ 9600	s
	Current Budget		\$ <u>4562</u>	\$
	Expenditures to date	_	\$ 5038	s
	Balance before Transf		\$ <u>4562</u>	
	Balance after Transfer	•	\$ <u>562</u>	
Transfer to:				÷
	Line Item Number	4147-740		
	Fund Designation	EQUIPMENT		<u> </u>
	Original Budget		\$ <u>0</u>	
	Current Budget		\$ <u>400</u>	\$
•	Expenditures to date	•	\$ <u>0</u>	\$
	Balance before Transf	èr	\$ <u>400</u>	\$
	Balance after Transfer	•	\$ <u>4400</u>	\$
Description of COMPUTER EQUIPMENT	f needs and purpose of t UPDATE PRINTER, I Date: 25 JULY 1995	ransfer: REPLACE F .AP TOP COMPUTE	R FOR FIELD V	DRIVE IN VORK WITH GPS Department Head
Recommenda	tion: [X] Approval	[] Disappro	ovai	
Comments:				
Date: 7/25/	25	Dam	re Ston	LD Cache County Auditor
Recommenda	ation: \(\sum_1 \) Approval	[] Disappr	ovai	Caune County Function
Comments:				
Date: 25/14	COUNTY COUNTY	M. I	ugu lo	Cache County Executive day of <u>July</u> 199
Consented b	y the Cabheculown to Com	ucii meeting in regula	1 26221011 OII me.	The state of the s

GENERAL FUND

5

7 8		YTD ACTUAL	BUDGET	UNEARNED/EXPEND	PCNT
9	REVENUE		*****		
18	*****				
11	TAXES	877,192.57	5,721,899.00	4,844,706.43	15 2
12	LICENSES & PERMITS	7,922.00	19,000.00	2,078.00	15.3
13	INTERGOVERNMENTAL REVENUE	232,520.55	1,110,898.00	878,377.45	79.2 2 0 .9
14	CHARGES FOR SERVICES	419,573.68	1,056,963.00	637,389.32	39.7
15	FINES & FORFEITURES	57,120.59	85,000.00	27,879.41	67.2
16	MISCELLANEOUS REVENUE	165,869.90	536,526.00	370,656.10	30.9
17	AIRPORT REVENUE	4,012.04	27,650.00	23,637.96	14,5
18	CONTRIBUTIONS	485.00	864,977.00	803,592.00	.1
19		**********	***************************************	*************	
21 22	TOTAL REVENUE	1,764,696.33	9,353,013.00	7,588,316.67	18.9
••	•	***************************************			
25	EXPENDITURES		٠		
11	***************************************				
	COUNTY COUNCIL	F,300.18	17,847.00	11,546.82	35.3
20	WATER POLICY DEPARTMENT	7,859.52	15,000.00	7,140.48	52.4
29	SANITY HEARINGS	750.00	1,500.00	750.00	50.0
3 0	PUBLIC DEFENDER	72,352.29	130,000.00	57,647.71	(55.7)
31	LAW LIBRARY	1,509.13	10,000.00	8,490.87	15.1
32	. COUNTY EXECUTIVE	70,983.64	145,849.00	75,856.36	48.3
33	DATA PROCESSING	39,736.12	92,611.00	52,874.88	42.9
34	AUDITOR	68,028.29	154,644.00	86,615.71	44.8
35	CLERK	41,404.02	83,443.60	42,038.98	49.6
36	TREASURER	53,887.15	126,682.00	72,794.85	42.5
37	RECORDER	66,086.67	141,211.00	75,124.33	46.8
38	ATTORNEY	182,582.16	373,999.00	191,415.84	48.8
39	ASSESSOR .	255,279.40	662,619.00	407,330.60	38.5
4 0	SURVEYOR	56,357.59	121,041.00	64,683.41	46.6
41	NON-DEPARTMENTAL	250,571.16	288,694.00	38,122.84	86.8
42	CENTRAL WAIL & COPY	7,271.11	17,400.00	10,128.89	41.8
43	BUILDING & GROUNDS	96,402.64	371,623.00	275,220.36	25.9
44	ELECTIONS	16,449.06	44,689.00	28,239.94	36.8
45	ADVERT & PROMOTION	1,709.10	10,000.00	8,290.90	17.1
46	ECONONIC DEVELOPMENT	11,069.36	63,089.00	52,819.64	17.5
47	HISTORICAL PRESERVATION	.00	350.00	350.00	. 0
48	SHERIFF	717;332.73	1,353,217.00	635,884.27	53.0
49	CIVIL DEPT	122,586.09	337,215.00	214,628.91	36.4
50	LIQUOR LAW ENFORCEMENT	7,593.19	35,171.00	27,577.81	21.6
51 .	FIRE DEPARTMENT	86,324.03	637,762.00	551,437.97	13.5
;	· COUNTY JAIL	562,825.38	1,467,091.00		38,4
5.	BEE INSPECTION	.00	300.00	300.00	* ()
5 4	EMERGENCY MANAGEMENT	46,827.62	113,374.00	66,546.38	41.3
55	PUBLIC HEALTH	28,691.25	149,024.00	120,332.75	
56	PUBLIC WELFARE	201.93	26,000.00	25,798.07	
57 ·	HIGHWAY	277,869.96	622,655.00	344,785.04	
58	ROADS-CLASS 8	136,549.85	538,956.00	402,486.15	

GENERAL FUND

1		YTO ACTUAL .	BUDGET	UNEARNED/EXPEND	PCHT
8 9 10 11 12 13 14 15 16 17 18 19 20 21	WEED DEPARTMENT AIRPORT PARKS & PARK MAINTENANCE RECREATION LIBRARIES AG EXTENSION SERVICE COUNTY FAIR STATE FAIR AGRICULTURAL PROMOTION CONTRIBUTIONS TRANSFERS MISCELLANEOUS	38,552.94 13,300.37 85,000.02 11,044.66 23,705.00 35,820.74 1,156.88 .00 20,009.50 225,686.47 9,000.00	98,475.00 74,335.00 170,250.00 21,800.00 47,515.00 76,202.00 74,500.00 41,568.00 489,360.00 9,000.00	59,922.06 61,034.63 85,249.98 10,755.34 23,810.00 40,381.26 73,343.12 650.00 21,558.50 263,673.53 .00	39.1 17.9 49.9 50.7 49.9 47.0 1.6 .0 48.1 46.1 100.0 (10.3)
23 24	TOTAL EXPENDITURES	3,746,889.2	9,353,813.00	5,606,123.80	48.1
26 	NET REVENUES	(1,982,192.87)	. 0 8	1,982,192.87	. 9 =====

1

1

MUNICIPAL SERVICES FUND

1		YTD ACTUAL :	BUOGET	UNEARNED/EXPERO	PCNT
8					
9	REVENUE	•			
16	******			465 008 04	00.0
11	TAXES			165,820.94	
12	LICENSES & PERMITS			94,527.94	
13	INTERGOVERNMENTAL REVENUE			208,054.71	
14	CHARGES FOR SERVICES	9,174.34	36,850.00	27,675.66	24.9
15		****		**********	
17	TOTAL REVENUE	201,530.75	697,610.00	496,079.25	28.9
18					
21	EXPENDITURES				
22	20000000000				
23	ZONING DEPARTMENT	35,850.07	77,551.00	41,700.93	46.2
24	SHERIFF	41,320.06	96,060.00	54,739.94	43.8
25	FIRE DEPARTMENT	.00	75,000.00	75,000.00	. 8
26	BUILDING INSPECTION			62,844.97	43,1
1	ANIMAL CONTROL		6,350.00		46.1
28	SANITATION/WASTE COLLECTION	. 0 0		10,000.00	. 9
29	CONTRIBUTIONS	. 9 6	323,577.00	323,577.00	. 0
30	•	************			
32	TOTAL EXPENDITURES	127,123.67	697,610.00	570,486.33	18.2
33					
35	NET REVENUES .	74,407.08	. 9 0	(74,407.98)	. 0
36		222222222222	222222222222	228222222222	E====

CACHE VALLEY CONMUNICATION FND

7		YÎD ACTUAL	BUDGET	UNEARNED/EXPEND	PCNT
9	REVENUE		***************************************		2
10 11 12 13 14 15	INTERGOVERNMENTAL REVENUE CHARGES FOR SERVICES MISCELLANEOUS REVENUE CONTRIBUTIONS	108,197.65 422.00 61,140.82	1,100.00 332,227.00 .00 168,000.00	1,100.00 224,029.35 (422.00) 106,859.18	.0 32.6 .0 36.4
17 18	TOTAL REVENUE	169,760.47	501,327.00	331,566.53	33.9
21 22 23 24	EXPENDITURES ====================================	228,175.31	501,327.00	273,151.69	45.5
26 7	TOTAL EXPENDITURES	228,175.31	501,327.00	273,151.69	45.5
29	NET REVENUES	(58,414.84)	.00	58,414.84	, 8 ====

COUNCIL ON AGING

7 8		YTO ACTUAL	BUDGET	UNEARNED/EXPEND	PCNT
9	REVENUE	***************************************			
10	*******				
11	INTERGOVERNMENTAL REVENUE	75,395.98	301,033.00	225,637.02	25.0
12	CHARGES FOR SERVICES	8,334.11		27,798.89	
13	MISCELLANEOUS REVENUE	39.20		(39.20)	
14	CONTRIBUTIONS	65,957.35	211,184.00	145,226.65	31.2
15		********			
17	TOTAL REVENUE	149,726.64	548,342.00	398,615.36	27.3
18		***********			
21	EXPENDITURES				
22	***************************************				
23	NUTRITION-WANDATED	91,563.97	232,503.00	140,939.03	39.4
24	SR CITIZENS CENTER-NON-MANDATE	18,214.26	223,922.00		8.1
25	RETIRED SERV VOLUNTEER PROGRAM		40,090.00		
10	ACCESS - MANDATED	22,346.60	51,827.00	29,480.40	43.1
}					
29	TOTAL EXPENDITURES	149,668.37	548,342.00	398,673.63	27.3
30		*************		************	
32	NET REVENUES	58.27	. 9 9	(58.27)	. 0
33				=======================================	****

CACHE PLANNING & DEVELOPMENT

7 8		YTD ACTUAL	BUDGET	UNEARNED/EXPEND	PCNT
9 10 11 12 13	REVENUE ====== CHARGES FOR SERVICES CONTRIBUTIONS	16,786.50 40,350.00	55,360.00 40,360.00	38,573.58	30.3 100.0
15 16	TOTAL REVENUE	57,146.50	95,720.00	38,573.50	59.7
19 26 21 22	EXPENDITURES	35,441.81	95,720.00	60,278.19	37.0
24 25	TOTAL EXPENDITURES	35,441.81	95,720.00	60,278.19	37.0
74	NET REVENUES	21,704.69	.00	(21,704.69)	, 8

RESOLUTION NO. 95-27

A RESOLUTION INCREASING THE BUDGET APPROPRIATIONS FOR CERTAIN COUNTY DEPARTMENTS.

The Cache County Council, in a duly convened meeting, pursuant to Sections 17-36-22 through 17-36-26, Utah Code Annotated, 1953 as amended, finds that certain adjustments to the Cache County Budget for 1995 are reasonable and necessary; that the said budget has been reviewed by the County Auditor 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 all County Council has given due consideration to matters discussed at the public hearing and to any revised estimates 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 hereby made to the 19<u>95</u> budget for Cache County:

Revenue

Expenditure

Section 2.

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

Section 3.

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

This resolution was duly adopted by the Cache County Council on the 25th day of July 1995.

ATTESTED TO:

CACHE COUNTY COUNCIL

Stephen M. Erickson Cache County Clerk Sarah Ann Skanchy, Chairman



Fund 10 General Fund Revenues

	10-36-75000 1 10-36-90000 5	10-36-74000 F	10-36-70000 (10-31-10000		
Totals Net adjustment	10-36-75000 Donations to GAW Rodeo Com 10-36-90000 Sundry Revenue 10-38-90000 Appropriated Surplus	10-36-73000 Rodeo Ticket Sales 10-36-74000 Donations to Rodeo -In Kind	10-35-13000 Grant Food from may 10-36-70000 County Fair Fees 10-36-72000 Donations to County Rodeo	10-31-10000 Court Ich Training	DESCRIPTION	
	(\$80,034) (\$5,000)	\$0 0	(\$55,000) \$0	(\$3,985,834) \$0	Current Budget) luco
\$36,595			\$36,500	\$95	Decrease DR	Recommended
(\$72,646)	(\$14,430) (\$95) (\$3,300)	(\$36,573) (\$10,660)	(\$2,000)	(\$5,560)	Increase CR	ded
(\$36,051)	(\$80,129) (\$8,300)	(\$36,573) (\$10,660)		(\$3,985,739) (\$5,560)	Amended Budget	
	to off	1994 rodeo recpts \$36,573 sponser match or in kind	transfer to rodeo tickets adv donation \$2000	To adjust taxes = Cert. Rate Amount Grant for painters at crt hse	Reason for Change	

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Net adjustment		_		_	_	10-4621-485 Rodeo -promotional & in kind	10-4621-310 Rodeo -Stock Contract	_	10-4621-250 Rodeo -eq supplies & maint	_	_	10-4621-221 Rodeo -Advertising	10-4621-210 Rodeo -PRCA/Womens Dues				_	_	_	10-4620-210 County Fair -sul	10-4620-130 County Fair - Er	10-4160-120 Building & Grds	ACCOUNT DESCRIPTION	
7		Rodeo -contrib to rodeo promo	ct Personnel	Rodeo -Security & Judges Servi	Rodeo -Misc Expense/sales tax	tional & in kind	Contract	Rodeo -Prize money & trophies	plies & maint	supplies	. •	sing	Womens Dues		County Fair -Security & other se	deo Contract	zes & trophies	County Fair -Equip supplies & m	dvertising	County Fair -subscriptions/mem .	County Fair - Employee benefits	Building & Grds - Temp Employ		_
	ļ	\$ 0 I	\$0	\$0	- \$ 0	\$0	**	*	8	\$0	\$0	\$0	*		\$2,000	\$18,500	\$33,000	\$11,000	\$3,500	\$200	\$200	\$5,127	Budget	Current
	\$66,951	\$1,500	\$3,300	\$2,000	\$2,340	\$6,660	\$17,500	\$11,483	\$5,363	\$265	\$300	\$9,865	\$815									\$5,560	DR	Increase De
	(\$30,900)														(\$2,000)	(\$17,500)	(\$8,750)	(\$1,300)	(\$1,000)	(\$150)	(\$ZQQ)	300	CH	Decrease
\$36,051		\$1,500	\$3,300	\$2,000	\$2,340	\$0,000	917,500 000,710	\$17,400	\$5,555 305,555	# # K	\$300	\$9,865	\$815	•	\$0	\$1,000	\$24,250	\$9,700	\$2,500 \$2,500	3000	n ←	\$10,687	Budget	Amended
ı	Total adjusted rodeo budget \$61,391	Tuture rodeo promouon	· Clown, builtider & attribution	Tours Judges a security for sec	misc expenses a sales laxes	II FAILU GOI agoi so forto tavos	in-kind donations	plizes a robines	supplies, ickets, topes, paint acc	postage, copies ex	, est travel expenses- telifibulacina in	aus lor I v, radio ocerc	dues for rodeo PHCA	Total adjusted fair budget \$43,600	transfer amounts to rodeo budget	transfer amounts to rodeo budget	transfer amounts to loueo budget	transfer amounts to rodeo budget	lialister altiquits to rodeo budget	lialister amounts to rodeo buildet	transfer amounts to make hidget	1/2 reimbursement job grant	Reason for Change	

FUND 21 HEALTH FUND REVENUES

	Amended	ended Decrease	Recommended Increase De	ENDITURES Current	FUND 22 CVCC FUND EXPENDITURES Curre	
ded Reason for Change (422) Ticket reimbursement	Amen Budo	anded increase CR (422)	Recommended decrease inc DR	NUES Current Budget 0	FUND 22 CVCC FUND REVENUES ACCOUNT DESCRIPTION 22-36-90000 Sundry revenues Totals Net adjustment	ACCOUNT 22-36-90000
Reason for Change adjustment cert. rate collections	Amended Budget 393,447	nided Decrease CR	Recommended Increase De DR 3,218 3,218	PENDITURES Current Budget 390,229	FUND 21 HEALTH FUND EXPENDITURES Current ACCOUNT DESCRIPTION Budget 21-4310-480 Bear River District Health 390,2 Totals Net adjustment	ACCOUNT 21-4310-480
Reason for Change adjustment cert. rate collections	Amended Budget (335,551)	nded increase CR (3,218) (3,218)	Recommended decrease inc	Current Budget (332,333)	Ct ACCOUNT DESCRIPTION Bu 21-31-11000 Current property tax (3 Net adjustment	ACCOUNT 21-31-11000

ACCOUNT DESCRIPTION

22-4215-230 CVCC - travel expense
Totals
Net adjustment

Reason for Change
Ticket reimbursement

FUND 26 RESTAURANT TAX FUND REVENUES

ACCOUNT 40-4981-731	ACCOUNT 40-38-70000	ACCOUNT 26-4780-620	ACCOUNT 26-38-90000
Fund 40 CAPITAL PROJECTS FUND EXPENDITURES Recommon Current Increase DESCRIPTION Budget DR Jail Remodel Construction 9,000 11,000 Totals Net adjustment	Fund 40 CAPITAL PROJECTS FUND REVENUES Reco Current decrea CESCRIPTION Budget DR APPROPRIATED SURPLUS Totals Net adjustment	FUND 26 RESTAURANT TAX FUND EXPENDITURES Re Current Incre 26-4780-620 MISC. SERVICES Totals Net adjustment	ACCOUNT DESCRIPTION 26-38-90000 Appropriated Surplus Totals Net adjustment
Current Budget 9,000	TS FUND REV Current Budget 0 _	ID EXPENDITI Current Budget 586,597	Current <u>Budget</u> 286,597
PENDITURES Recommended Increase De DR 11,000	/ENUES Recommended decrease inc	URES Recommended Increase De DR 62,000	Recommended decrease inc DR 0
Decrease CH	nded increase CR (11,000) (11,000)	ided Decrease CR 0	ded increase CR (62,000) (62,000)
Amended Budget 20,000	Amended Budget (11,000)	Amended Budget 648,597	Amended Budget 224,597 (62,000)
Reason for Change to complete Well project FEMA	Reason for Change to complete Well project FEMA	Reason for Change For 95 and prior Year unpaid approp	Reason for Change Distribute Restaurant Tax Allocation

"NEW CHOICES" SUBSTANCE ABUSE PROGRAM PROPOSAL FOR CONTINUATION OF YOUTH TREATMENT

As of July 1, 1995, the two youth treatment contracts held by Accredited Professional Counseling and Family Preservation Institute expired. All youth treatment monies are appropriated by the State legislature (State dollars), and the counties are required to provide a 20% match of these dollars. At this time, the counties find themselves in a position of not being able to make the complete 20% match, resulting in a reduction of State dollars equal to the total amount contracted for youth services in past years. These two facts made it necessary for us to terminate both youth treatment contracts. Thus, leaving us with the task of finding a way to pick up 267 youth, who are currently being treated by those youth contracts. As a stop-gap measure, our adult treatment staff is now providing limited counseling for these adolescents in order to keep their treatment progressing.

On July 12, 1995, the Substance Abuse Advisory Board met to determine our options in meeting the youth needs, in light of the above mentioned situation. Following, please find the options discussed and the recommendations of the Board.

Option 1. The Board discussed the possibility of using some of the DUI collections to continue the contract with one of our current youth treatment providers to provide services to youth.

Option 2. The Substance Abuse program would provide treatment services to the youth through the hiring of additional counseling staff (through the use of the same DUI funds).

After discussing the two possible options, Board members recommend the most feasible option would be to use \$100,000 of our DUI collections to maintain one of our current youth contracts. It was determined by the Board that Accredited Professional Counseling would be the program we would recommend to the Cache County Council/Box Elder County Commission as the program to be continued. This program provided services to the majority of youth referred in the past year (198). The program that would be left without a contract provided services to 69 youth who attended the day treatment program. The youth being treated by this program (Family Preservation Institute) will need to be picked up by the New Choices treatment staff or referred out to a more appropriate treatment facility where needed.

In order to accommodate the increase in case-load resulting from the loss of the one of the two youth contracts, the following adult services will be reduced: 1) services to codependents; 2) services to those who have a spouse or immediate family member using alcohol and/or drugs, but who refuses to come into treatment; 3) services to parolees with no current substance use, but are required to attend counseling by the parole board. **NOTE:** If youth treatment numbers are down, we will admit more of these populations; it will be based on need for youth services.



Commissioner Jay Hardy approved implementation of these changes at the July 12, board meeting, for Box Elder County. Therefore, we respectfully request Cache County Council also support this proposal so we can avoid inconvenience and interruption of treatment to the young people in our communities.

Thank you for your consideration of this proposal.

Glenna Markey, Chairperson

"NEW CHOICES" Substance

Abuse Program Advisory Board

Douglas R. Wiese, Director

"NEW CHOICES" Substance Abuse

Treatment Program

Cache County Attorney

County Attorney
James C. Jenkins
Jeffrey "R" Burbank
Patrick B. Nolan
Deputies

110 North 100 West Logan, Utah 84321 (801) 752-8920 FAX (801) 752-9169

MEMORANDUM OPINION

JULY 25, 1995

This office has been asked to review Utah law and render an opinion as to whether it would be appropriate to fund a county-wide library from what is commonly referred to as the "restaurant tax" more precisely known as the "Tourism, Recreation, Cultural, and Convention Facilities Tax," provided for in Section 59-12-601 U.C.A.

Any inquiry as to a local tax begins with the general rule that counties and municipalities cannot tax under any method or for any purpose except as the State Legislature provides through statute. Express authority to tax must be granted. And the uses of any tax are limited by statute.

The first examination in an evaluation of whether the tax can be used for library purposes is to look at the stated purposes of the tax. Section 601 provides that the Tourism, Recreation, Cultural, and Convention Facilities Tax was set up by the Legislature for the purpose of financing "tourism promotion, and the development, operation, and maintenance of tourist, recreation, cultural, and convention facilities." The stated purpose of the tax is to provide counties with additional sources of financial assistance and capital to (1) "continue growth in the tourism, recreation and convention industry in Utah" and (2) "attract tourists, recreation, and convention business." In short the ultimate purpose of the tax appears to be economic development in the Tourism, Recreation, Cultural, and Convention industries.

The question becomes, do library facilities fit within the category of Tourism, Recreation or Cultural (excluding Convention facilities as being clearly inapplicable.) (1) Tourism or recreation facilities are defined together as any "publicly owned or operated park, campground, marina, dock, golf course, water park, historic park, monument, planetarium, zoo, bicycle trails, and other recreation or tourism-related facility." (2) Cultural facility means "any publicly-owned or operated museum, theater, art center, music hall, or other cultural or arts facility."

A look at the three areas covered in the statute, tourism, recreation and cultural facilities, suggests that a library is not



within the intent of the tax. First, A traditional library would generally not be considered a tourism-related activity or facility. Clearly, individuals would not typically travel to Cache County to use a traditional public library. Tourists might visit a library but would not generally be allowed privileges to check out books.

Second, a library does not seem to fit the type of facilities enumerated in the statute under the heading of cultural facility. The statute lists various facilities used for displaying or performing various arts or exhibits. A traditional library is more of a resource center with a professional staff rather than a center for artists to display or promote their products.

Third, whether a library is a recreation facility is a little easier to answer. A Texas court of appeals, in a rather old case (1938), did a lengthy discussion about what libraries are and what recreation is and determined that a library is not a "place of recreation." City of Forth Worth v. Burnett, 115 S.W.2d 436. The nature of libraries may have changed some over the last 50 years but it still appears that a library is something other than a recreation facility.

In addition to analyzing the statute, our office has done an exhaustive search through other states for comparable statutes with the hopes of finding any case law or guidance in understanding the Utah tax. Of the other states that have comparable statutes they are all tourism related and none have generated case law helpful to our question.

The fact that the Utah Legislature specifically provided for a tax to fund county libraries, outside the "restaurant tax," pursuant to Utah Code Annotated, section 9-7-501, suggests further that the restaurant tax was not intended for libraries.

Conclusion, it is the opinion of this office that it would not be appropriate for the county to fund a traditional public library through the "tourism, recreation, cultural, and convention tax." Other sources are more appropriate for the library and should provide a more stable source of revenue.