

COUNCIL MEETING

MINUTES

25 July 2000

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CACHE COUNTY COUNCIL MEETING MINUTES 25 July 2000

The Cache County Council met in a regular session on 25 July 2000 in the Cache County Council Chamber, 120 North 100 West, Logan, Utah 84321.

ATTENDANCE

Council Chairman: Darrel L. Gibbons

Council Vice-chairman: H. Craig Petersen

Council Members: C. Larry Anhder Layne M. Beck, Guy Ray Pulsipher, Sarah Ann Skanchy, Cory Yeates

Executive: M. Lynn Lemon

Cache County Clerk: Daryl R. Downs

The following individuals were also in attendance: Pat Parker, Jim Smith, Lynn Nelson, Scott Wyatt, Mike Arambel, Tom Jenson, Lanny Herron, Allen Roberts, Brian Ferebee

CALL TO ORDER

Chairman Gibbons called the meeting to order at 5:03 p.m.

INVOCATION

Council member Sarah Anne Skanchy offered the invocation.

REVIEW AND APPROVAL OF AGENDA

Skanchy said that the council needs go into an executive session at the conclusion of the regular council meeting.

REVIEW AND APPROVAL OF MINUTES

Tabled until the next meeting.

Skanchy moved that council go into an executive session at the end of the meeting to discuss some real property issues. The motion was approved 7-0.

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Report of the Executive

Lemon wanted to discuss the rodeo contract. He asked the council if they wanted to do it now or at the end of the agenda. It was moved to other business under 11b.

Lemon made the council aware of a letter sent from Governor Leavitt.

The third item was an Access Management Plan for the 89-91 corridor. Part of the application requires the approval of the legislative body. The plan will be for the the area between Wellsville and Logan and it will go to the quality growth commission.

The final item was the TV translator. Lemon said that at this time they are applying for replacement equipment at Mt. Pisgah. Once displaced at Mt. Pisgah, the county would prepare to move to the Clarkston site.

Beck mentioned that an individual had mentioned that he thought his company had technology that would allow the county to have limited programming over limited channels in the valley. Citizens would need to purchase hardware from the people who owned the rights.

Lemon gave the warrant registers to the clerk.

Items of Special Interest

External Audit Report

Curtis Roberts from Jones, Wright, Simpkins & Associates LLP thanked the county and the council for its continuing support with the external audit.

Roberts wanted to talk about some of the issues listed in the management letter. The first part of the management letter is boiler plate information. It is based on OMB circular 31.

There were no significant audit adjustments. There were some delays within the auditor's office, and some delays were related to the new tax roll system. The external auditors are reporting about two weeks later than usual.

Items listed in the report are those considered to be important enough to deserve the attention of the council. Roberts first spoke about the Class B road funds. They need to be moved into the municipals services fund. Roberts suggested that the council consider the future use of these funds. There were some concerns with the NPIC related to who will be paying the actual bills as they accrue.

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The auditors have also noticed that the federal funds that the county is receiving are increasing significantly. The auditor's office has responsibility for making sure that individuals are aware of the requirements for spending federal dollars.

Roberts said that management needs to make sure that good reconciliations are in place so that information is not misplaced. He said that the documentation of the computer system should be developed once the system is finalized to protect the county's interest.

One item stands out with regard to state compliance. He noted that the airport authority has a negative fund balance.

It is important, Roberts said, that management address the increasing workload in the auditor's office. He noted that her office has more and more responsibility for monitoring other departments' cash collections, monitoring federal funds, budgets, and other overall policies as they relate to fiscal procedures. The external auditors sense that some of these things are slipping, and, that if the office is not staffed properly, this could result in potential problems. He did say that nothing like that is currently happening, but the potential exists. Roberts said that it is important to give credit to the Assessor, Auditor, and Treasurer for their work. He said that Tamra has a massive amount of information and knowledge in her head and is an asset to the county.

Skanchy mentioned to Roberts that the county is currently considering an ordinance that would increase the dollar amount limits for purchasing products. She asked Mr. Roberts to comment on this issue.

Roberts felt that the purchase requirement of \$100 for a purchase order and \$500 for a bid is too low. Roberts recommended raising the limit. Compared to peers' policies, that dollar amount is very low. The external auditors recommended changing it.

Roberts said that purchasing level and capitalization level are two different things. The capitalization level is the dollar amount at which you begin reporting fixed assets in your financial statements. Bear River Health Department reports fixed level assets above \$5,000. If the list is kept for insurance purposes and the deductible is \$500, it does not make sense to track items valued at less than \$500. From a purchasing standpoint, the big issue is how effective an entity's budgetary controls are. Roberts said that the county's budgetary controls are quite good and that budgets are monitored extensively. The question is at what point Lemon should be involved in the process. The auditors felt that Lemon could be doing better things with his time than approving all of the low-cost expenditures. Raising the limit would reduce some of Stones's paperwork load as well. Monitoring of purchases and budgets could be shifted back to the department heads.

Roberts stated that the fund balance was in fairly good condition. The unreserved fund balance is

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about 20% of last years' expenditures.

Anhder asked how much money was in the B and C fund balance. Roberts said about 3.3 million of the reserve.

Roberts said that the county's undesignated fund balance is just over 2 million dollars. He said that this was all right, but it could be healthier.

There is almost 2.8 million in the fund balance for capital projects. Roberts said that the county had been wise to set aside for future building projects. He said having the money presents other opportunities such as paying down bond commitments. Roberts also noted that the expenditure side should be slowing as the INGENO computer program is eventually completed.

Total expenditures for 1999 were \$11,395,397. Excesses over expenditures were equal to \$1,498,123.

For more detail Roberts on specific funds, Roberts suggested reviewing pages 45 and 46. On page 43, the Council on Aging position has improved dramatically. Most of the special revenue funds are healthy and functioning as designed.

The only other thing to report, Roberts said, is a new policy that will be implemented in the future. It will change the accounting from a modified accrual to a full accrual process. This will become effective for the county in 2003. The new system will require that infrastructure be accounted for. He suggested that the county begin to do this work now so that the task will be more manageable for the auditor's office.

Anhder said that this new system will require that all of the fiscal assets of the county be accounted for and depreciated. Anhder said that he has yet to received a good answer as to what this will do for the county. Anhder asked Roberts how much he thought it would cost the county in new staff just to complete the required inventory. Anhder suggested that these new accounting requirements would add a tremendous cost to cities and counties throughout the country.

Roberts said GASB34 is the new standard. The Government Accounting Standards Board (GASB) is a five member board. The chairman of the board is Tom Allen, who was the previous Utah State Auditor. Roberts said general fund accounting for government is not a complete picture for the long term. Tom Allen wanted it to be more reflective of business accounting. Because there were two opposing views, the compromise was to have governments do both types of reports. Roberts said that the depreciation process will allow for greater knowledge of when roads and other infrastructure need to be replaced. Roberts said that GASB has been less concerned with going back and identifying old infrastructure than with going forward with the new information.

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Anhder suggested that the new requirements will add additional costs to county government. He says that adding the additional information is not in any way beneficial to government, and suggested that it would be beneficial to protest this new process and try to get it changed.

Roberts suggested that letters be written to the State Auditor or to other legislative leaders. Roberts is seeking to find the least costly alternatives to implement the new program. The auditors suggested that it would be best to communicate concerns now. If change does not happen, it will be easier and least costly to deal with GASB34 over time than at the last minute. Roberts said that he had asked Tom Allen about exemptions for small entities. Allen said that the board had discussed this, but they could not determine an appropriate threshold. The GASB Board also felt that different types of financial statements for different entities would create new and additional problems.

Skanchy moved that the council approve the audit report. Yeates seconded the motion and it passed 7-0.

Audit Report	ANHDER	BECK	GIBBONS	PETERSEN	PULSIPHER	SKANCHY	YEATES	votes cast
AYE	X	X	X	X	X	X	X	7
NAY								
ABSTAINED								
ABSENT								

Attachment 1 (audit report will be included with original minutes)

Introduction of the Great American West Rodeo Queens

Queen: Jill Phillips
1st Attendant: Amy Fluckiger
2nd Attendant: Jill Miller

Jr. Queen: Angela Hebdon
1st Attendant: Sarah Hebdon
2nd Attendant: Crystal Burtis

Set Public Hearing

Skanchy moved to set a hearing to open the 2000 budget on 8 August 2000 at 7:00 p.m. Anhder seconded the motion, and it passed 7-0.

Open Public Hearing

Gibbons opened the public hearing on the Pyrenees Dairy, Inc. and the Wilkinson Brothers, LLC. The Pyrenees dairy is located north of Hyrum near 235 North 850 West. There are 29.62 acres in the Pyrenees request. The Wilkinson Brothers property is located at approximately 6600 South and Highway 165. There are parcels on both sides of the Highway, although most of the property is located east of the highway. The parcels include 90.92 acres of land. In the case of the Pyrenees Dairy, this is a request for additional ground to be placed in an Ag Protection Area. The dairy has been approved previously. Lemon said that Mike Arambel's request could have added to his prior request. The process is the same whether one is adding to or doing a new parcel.

Beck suggested that Arambel could try to convince his neighbors to become a part of an Ag Protection Area. Arambel said that he is trying to protect himself from development by creating a cushion.

Anhder moved to close the public hearing. Skanchy seconded the motion, and it passed 7-0.

Discussion of Forest Service Road Plan with Brian Ferebee

Gibbons invited Mr. Ferebee to speak to the council. Brian Ferebee said that he wanted to discuss the land swap in Snow Basin and the land that is within Cache County. He also wanted to discuss the travel management plan.

Lemon asked Ferebee if he had seen the letter that had been sent by the Governor. Ferebee said that he had not seen the letter, but he had seen articles written about the letter in the newspaper. He said that there are many roads and roadless programs out there that are somewhat confusing.

He would like to see the response from Cache County on what they deemed to be appropriate on the definition of a road. He said that he had not seen this yet. Lemon mentioned that the state is working with the counties and that they may be drafting a response to this question.

Ferebee says that he has heard that some will participate with the state in the RS2477 plan and others will not. Cache County will participate with the state in the title action.

Travel Management Plan

Ferebee reviewed a plan, which had been developed in 1991, when he first arrived. He questioned whether the plan was valid and reviewed this with his staff. Ferebee said that about every 7 years the plans need revision. The district, however, seemed to think that the plan was still valid and should be implemented instead of creating a new plan. Ferebee said that not implementing the plan in the past has created a number of problems.

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The Forest Service has received money for road maintenance and for road de-commissioning. Ferebee provided a list of roads that would be de-commissioned. De-commissioned roads would include those that were identified to be closed in 1991 as inappropriate. The first area described was Lefthand Fork near Blacksmith Fork and Hardware Ranch. Ferebee said that the main arteries in the system would be left intact. However, the purple colored spurs and the hash-marked areas, as indicated on the council members maps, would be de-commissioned. He said that there will be about 20 miles of de-commissioned roads.

Ferebee received funding for patrol in the back country. He also received money for an engine crew. This equals three pairs of individuals patrolling the areas described. He says that the plan should have been implemented in 1991. Lemon said that the roads Ferebee described appear to be non-historical and not the RS2477 roads. Ferebee said that the Rich County Commissioners are concerned that the lack of human presence is a problem. Ferebee agreed that there are not enough individuals to cover the area, but he does think that they are making progress.

Ferebee said that he is surprised that he hasn't received more phone calls. He has taken fewer than six related to limitations on travel plans. He said that when you're working with a ten-year old plan, people forget that it should have already been implemented.

Ferebee has de-commissioned some of the roads already and hopes to do others in August.

Gibbons suggested that many of the roads in the Franklin Basin area are access roads for camp sites. Ferebee said that he needs to follow the travel plan. This year he is not enforcing the Franklin Basin area. Ferebee said last year he told his staff that they would do a public education plan. Next year he will probably be enforcing the plan, and people will be cited for non-compliance. He did say that within 150 ft. of the main road people will be able to camp and that some other areas would still be available. In a reconnaissance flight over the Franklin Basin, he saw many roads that are not listed on the map. Such roads will need to be closed.

Beck asked how Ferebee determined which road to close. Ferebee said that he had much input from his staff. Second, he said that they wanted to get the most work done for the least expense. They worked with particular focus in the Mahogonies area. He also mentioned the Boulder Mountain area as a problem, and some of the drainages on the Garden City, Rich County side, and the Franklin Basin area. Beck asked if the county has submitted its version of the RS2477 roads. Lemon said that the council had not.

Skanchy asked where most of the property was that was received in the exchange. Skanchy noted that 3160 acres were listed as being received in Cache County. Ferebee said the bulk of that land is in the Franklin Basin. Ferebee said that it would have been good to have additional money to go with the new land.

Ferebee said that none of the properties received in the exchange had cabins.

Pending Action

Ordinance 2000-10, Amending Cache County Fiscal Procedures Ordinance

Stones has changed some of the language in the ordinance. Lemon felt that it was important to note that department heads can't exceed their budget even though this is a given. Each department would still be responsible for keeping track of all fixed assets worth more than \$1,000.

Petersen moved for approval of Ordinance 2000-10. Yeates seconded the motion. Anhder asked that 3-102 (D) should be amended to say "shall".

Anhder asked what book value meant. Beck said that it referred to the purchase cost and that it was an accounting term. **The amended motion passed 7-0.**

ORD 2000-10	ANHDER	BECK	GIBBONS	PETERSEN	PULSIPHER	SKANCHY	YEATES	votes cast
AYE	X	X	X	X	X	X	X	7
NAY								
ABSTAINED								
ABSENT								

Attachment 2

Ordinance 2000-11, Adoption of Restaurant Tax 2000/2001

Skanchy moved that the council adopt Ordinance 2000-11. Beck seconded the motion, and it passed 7-0.

ORD 2000-11	ANHDER	BECK	GIBBONS	PETERSEN	PULSIPHER	SKANCHY	YEATES	votes cast
AYE	X	X	X	X	X	X	X	7
NAY								
ABSTAINED								
ABSENT								

Attachment 3

Initial Proposal for Consideration of Action.

Resolution 2000-22, Cache Rich Drug Task Force

Anhder moved for approval. Skanchy disagreed. She said that it is only on for a first reading and that Lemon's name is not even listed on the actual agreement. She said that it needs to be revised.

Access Management Plan/Box Elder County

Lemon said that this is an access plan for the forest. Garth Day from Box Elder County was supposed to send a map of the plan. The plan may also include access plans from the Cache County side. This issue will be discussed in the next agenda.

Historic Structure Report

Lanny Herron from Jenson/Haslem introduced Alan Roberts from Cooper/Roberts. Cooper/Roberts is responsible for the structural study on the courthouse, and was asked to consult on the project due to their specialization in the structural engineering aspects of architecture over the past 25 years. Cooper/Roberts has done about 500 similar renovations. They are currently also working on the state capitol project in the same area of expertise.

Cooper/Roberts was asked to analyze the county structure, understand it, make recommendations, and put together some rough, order-of-magnitude costs.

Mr. Roberts said the original Cache County Courthouse structure was built in 1882-1883 based on the design of the son of Truman O. Angel. The building is the oldest continuously used courthouse in the state.

Cooper/Roberts has a team of architects and engineers which documented the existing facility. They did historical research and found a vast amount of information. They completed computerized room surveys to analyze the condition of the rooms. They also took photographs to show samples of typical conditions, mill work, and code violations. They drew measured floor plans of the original building as well as the current structure. They also interviewed people who have been taking care of the building and individuals who might have an interest in using the building in the future. Buildings like this need a feasible use to be saved.

Cooper/Roberts considered three options for the building. First, they considered a minor

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renovation/remodeling. The Uniform Code for Building Conservation (UCBC) does not require the building to be upgraded if it is used for its current purpose. If the county did upgrade, it would be at their option. Cooper/Roberts recommended upgrading the building simply for safety purposes. On the other hand, if the use is changed it would require an upgrade. This would require a complete update. Cooper/Roberts recommended a seismic upgrade, a fire safety upgrade—this would include a partial electrical upgrade. Cooper/Roberts suggested a mechanical upgrade that would include a completely new heating and cooling system. Cooper/Roberts also recommended complete ADA accessibility and that the architectural finishes be remodeled rather than restored. Restoring is a more expensive alternative. The basic difference between the first and second option is the amount of restoration.

The second option recommended was a major renovation. The building was built in the 1880s, added to in 1905, and added to again in 1917. All additions were done in red brick and are architecturally compatible.

In a major renovation they would clean and restore the masonry. They would restore the ceilings to original specifications. The architectural integrity of the building has been maintained as much through poverty as through intent. Roberts said that there are no conditions in the building that are not able to be renovated, and he noted that building is comparable to other like buildings, including the Ogden City building and the Salt Lake City and County building, and the Brigham Young Academy. He mentioned that the Brigham Young Academy, which is being renovated, is in much worse condition than the Cache County Courthouse.

Demolition would be the third option. Demolition would entail doing hazardous materials mitigation and subsequent site preparation after the building had been removed.

Roberts has talked to a number of people about potential uses. They have identified four major categories. The categories are county, other governmental use, cultural or arts use, and private use. Currently, 10 out of the 15 departments are still housed in the building.

One idea would be to have this be the symbolic and literal seat of government. The county council, the executive, the attorney, the clerk, and planning and zoning could utilize it for this purpose. Some of the other service departments could be in other facilities. In discussions with public leaders, Roberts has not identified any other government agencies that are looking for the space. One option would be to do an RFP to determine if there is an interest in the community for saving and using the building. Roberts says that he has not done an exhaustive search. Some of the arts or museum groups might have a need although funding could be a great challenge for them.

A private developer has listed an interest in using the building for a hotel. This option would compromise the interior integrity of the building. The original structure would need to be changed to accommodate the rooms. The advantage of a private use would be that the developer

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would be eligible for two 20 percent tax credits. One at the federal level and one at the state level. A developer who spent 1 million on the property could be eligible for up to \$400,00 in tax credits. This would be compensation for taking on the more expensive renovation costs.

Cooper/Roberts does concur that the building has significant historical value. In summary, they do think that due to the age, the continued use, the architecture, the architect, and the building's listing on the National Historic Register are all reasons to save the building.

They believe that the existing building could be redeveloped for less than building a new building. The existing building has the land and mature landscaping already in place. In addition, the county has the existing building with the floors, the footings, the walls, the infrastructure, and all of the mill work. Starting with all of these elements represents value of 20-25 percent of the new cost of a comparable building of similar quality. As an outsider, who is trying to be objective, and as a building doctor, Cooper/Roberts felt that the best alternative for the building would be continued use as a county building. Cooper/Roberts said that interviews indicated that there is support for preserving the building and that this would be a less expensive alternative.

Demolition costs of \$115,000 would be a fraction of the cost of renovating the building. See page 53 and 54 of the report for cost estimates. Minor renovation would cost from \$75 to \$90 per sq. foot and would cost about 1.4 to 1.7 million plus soft costs for constructions fees etc. The major renovation would cost \$90 to \$115 per sq. foot and would cost 1.7 to 2.0 million. At the very top with soft costs and other extensive renovation costs they estimate a top dollar amount of about 2.5 million. They think that it would not be more than this due to the 18,000 sq. foot size of the building.

Robert's final suggestion was that it would be in the best interest of the county to pursue its renovation of the facility. He feels that this would receive community support.

Roberts noted that his presentation was a quick summary of a long report and then he asked if there were any questions that he could answer.

Petersen asked about the general, current, seismic stability of the building. Roberts responded that the building had survived prior earthquakes, including the Malad quake, which was considered a fairly major quake. Roberts said that the reason it has survived is due to the relatively small ratio of window to wall area. There are also many lateral walls that serve as shear walls that make it earthquake resistant. The style and type of this construction is inherently good in this area. If renovations were done however, additional measures would be taken to stabilize and strengthen the building's walls. They would want to stabilize the cupola. The technology to do this is available and not complicated as compared to the State Captitol building.

Petersen asked about gutting the building and then restoring the building for modern uses. Roberts suggested that it is not very desirable in terms of cost, integrity and function. He also

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said that the building would lose its historic status and its original millwork, stairways, and integrity as a building. Petersen said that it seems that gutting would provide more usable space considering the size limitations of the building. Cooper/Roberts said that they would intend to remove the newer walls which have been put in place to make rooms smaller and smaller. Roberts would remove these walls and return to the original structural floorplan. Gutting also presents structural problems. If returned to its original floorplan, the building could then have modular furniture that could be moved around within the larger rooms and organized as needed. Cooper/Roberts did not have a gutting estimate because they had not seriously considered this as an option.

Petersen mentioned that he was impressed by the quality of the study prepared by Cooper/Roberts.

Lemon asked where the elevator that was mentioned in the report would be placed. Cooper/Roberts said that they would put an elevator about one third of the way into the building from the east end. The elevator would be a three stop and would cost about \$50,000. This would help with ADA compliance. Currently the building is very inaccessible to handicapped individuals. A lift would also be provided at the front steps to help people.

Anhder said that this building proposal does not address the need to house all of the county offices. Roberts said that his report was for this building only. Cooper/Roberts was not trying to propose any solution to the additional space needs of the county. Moving people during the renovation would be another issue that would need to be dealt with. Roberts said that a similar conditions exists with the State Capitol remodeling.

Anhder said that previous minutes indicated that the study was undertaken to determine if renovation of the Cache County Courthouse was a viable option. Anhder said that with enough money, anything is a viable option. Roberts said that the Anhder's question was partly architectural and partly political, and he said that he was only the information provider. Based on his experience, Roberts said the building is able to be renovated at a cost that is comparable to new construction, and this usually means feasibility. There is nothing about the building to prevent it from being done as a first class renovation.

Overall, the preservation zones that are ranked number one and consider at least restoring those. Some of the less important rooms could be remodeled for function. He stated that not all of the rooms are of the same significance or importance.

Skanchy said that Cooper/Roberts had placed significant importance on the fact the building had been continuously used. She asked if the county would have done better to not have used the building continuously in recent years.

Roberts said that over the years there had been an understanding since the 1960's that the building would eventually be torn down and so they have not put money into the building.

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People have worked through the inconveniences and unsafe environment of the building. He said building probably should have been upgraded many years ago, but the county has saved the money by not doing so. He said that he has interviewed individuals who said the same questions were being asked in the 1960's. The option is the same as it has always been. The benefits of renovation would be the same today as in the past.

Petersen asked if the number of occupants would increase or decrease with a renovation. Roberts said the new design could be used more efficiently. He also mentioned that none of the options discussed are exclusive. They could also be done in phases. Code upgrades could be done first and restoration upgrades could be done later as the money becomes available.

Anhder asked if the building was a great historical structure. Roberts said that is a subjective call. In terms of public buildings the courthouse is one of the the top landmarks in Cache County. Compared to other courthouses in other 28 counties it would be in the top echelon.

The major renovation would include redoing the building to a high level of quality. This would include removing the paint and restoring all the exterior masonry, the double-paned windows; hand graining the interior doors, casings, wainscoting; plastering and repainting the interior walls and using period lighting fixture. It would be Salt Lake City/City and County building quality. The work could be done at a level either higher or lower if desired. Overall, the stone and the brick appear to be in sufficient condition. There is some question about an earlier experience with the brick crumbling. The brick was unpainted until the 1950's. They think that it may have been painted because of pollution making it so dirty. Other building that they have worked on from this era have cleaned up pretty well according to Roberts. Both Lemon and Anhder seemed to remember the brick disintegrating when it was worked with at an earlier time. Roberts said that abrasive methods can pull the surface off the brick, but said that there are chemical methods that gently clean the brick without destroying it.

Beck asked how more space would be needed to house all of the other county employees. Herron suggested that after redoing the building, the number for total county needs would be an additional 22,000 square feet for a total of 40,000.

Petersen asked about the short term renovation of the current county building and what this would cost. Herron said to just make it work would cost \$300,000 plus. Petersen said the current county building, including the space available when the courts vacate, plus the renovated Historic Cache County Courthouse would equal about 48,000 sq. feet. Herron said that they would need to reevaluate the current county building if it were to be considered for long-term use. Beck asked if they had included the sheriff's jail needs in their recent analysis. Roberts said that they had not.

Lemon asked from a Historical standpoint about doing an annex onto an old building. Roberts

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said that Texas built a spectacular underground building that does not detract from capitol.. In the case of Utah's State Capitol they would do compatible architecture. He said Cache could do an annex with a narrow link that would distinguish the two buildings.

County Jail Discussion

Sheriff Nelson wanted to address three questions.

1. Get a study of future jail needs going.

Ken Schulsen has done this for all of the jails in Utah. He asks people from all different aspects of the justice system and then creates a study of those results.

Gibbons asked how those who have used him have perceived his work. Nelson said that when they met in November everyone at the meeting recommended using him for the study. Schulson asks questions of all those who are working in the field day to day. He goes to law enforcement agencies, to the courts, to adult probation and parole and looks for the trends and for systems that really work. He does projections for growth and ties all of the information together to create a study. Lemon asked if Schulson does studies on the benefits of building versus contracting. Nelson said that the decision is easily decided once the study is in hand. Schulson could have the study ready in two months.

This study could be done in a couple of months. He just completed a major study that cost \$50,000 in Southern Idaho. Nelson expects that it would cost less than \$20,000. Nelson would like the completed study, when approved, to be implemented as soon as possible.

Petersen asked Nelson if he would be funding the study out of his budget, or if he would be asking the council to fund the study. Nelson said he did not have the money to fund the study.

Skanchy asked who had done the previous large study on a new jail from many years ago. It was believed to have been Gary DeLand.

2. Select an Advisory Committee

Nelson said that every county strongly recommended forming an advisory council that included media member, advocates, detractors, and community members. This would help develop a complete plan. The National Institute of Corrections (NIC) suggested putting together such a group to make these plans.

3. Minimize current problems

Nelson wanted the council to understand how the escape happened. The booking area is open

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24 hours each day, 7 days a week, and 365 days a year. The deputies try to manage all of this at one time. He said that if one asks the question "How did this happen?", the answer can be explained by the workload requirements. There is a large amount of records management, warrants, court documents, and other jails' records. His staff tries to manage all of this plus do the booking at one time. If someone is required to stay, they have to be given their clothing too. There are typically not more than 10 inmates in that area at any given time. Deputies have a large workload. Nelson said that the person in booking is very busy. Typically, minimum staffing is one person in booking, one in control, and one on the floors. The jail has averaged 3.39 people for per day. Lemon asked if the minimum amount of staffing for the entire jail would be 25 people. Williamson said they are working with a staff of 21.

Floors employees do a walk through security check every 30 minutes. They do this in addition to serving meals, delivering medication, mail, commissary, visiting, providing an exchange of clothing and bedding, exercise, school, church, legal, and inmate discipline and problem solving. These deputies are in direct supervision of 65-70 inmates. Sunday would be one of the slower times of the week.

Control Room Deputies are in charge of outside security and people coming into the facility. They are also the 24 hour a day telephone contact for the sheriff's office. Dispatch has also shifted some responsibility to the control room. Control Room Deputies manage inmate and staff movements through the facility, manage the state computer system, do fingerprinting, and they monitor three cells with high-risk prisoners and the comings and goings at the jail.

Programs Deputies assist the Floor Deputies. They would take prisoners to church and other assorted tasks. This is the position that they are hoping to obtain. This was the area the jail did poorly on in the state inspection. The jail is not completing the tasks how and when they need to. They do not have a full person to perform these tasks. If a fourth deputy is on shift, he becomes the program deputy.

Nelson said that Transportation is an obvious area. These deputies have commitments when they take inmates to the courts, or to other jails, or the prison, and they are responsible for the security. The new detention facility has increased transportation by about 2 hours per day, three times each week. Nelson said that video arraignment has not solved the problem.

Nelson listed other factors and what they mean. Currently the jail has one deputy who is out due to surgery, and the other is out temporarily due to a pregnancy. He says that he does not think that they have ever had a full staff during his tenure. The jail is deficient in staffing according to state inspection. Sergeants are filling staffing positions. They should be managing people and doing personnel issues, and they are doing the front line work. The group of 21 includes the Sergeants.

The jail is continually asking people to come in on their day off. Nelson agrees that there are

Council Meeting
25 July 2000

periods you can ask your employees to work hard, but you cannot do it continually. Those who are doing the work are trained in specific areas. It is difficult for those who are patrolmen, for instance, to substitute for jailers. The understaffing is to the point of an overload. Nelson requested 5 new people. This would put one new person on for every hour in each shift. The cost is approximately \$35,000 per staff member.

Nelson says the other option is to lower the inmate counts. The jail could refuse to house inmates convicted of misdemeanors, but the sheriff doesn't like that idea.

Lemon asked if the county is required to house A and B misdemeanors inmates, but not Cs.

Gibbons said that the council is 5 months from the end of the year. He thinks they need to act soon if possible.

Anhder said that last year there was an excess of over \$870,000. He favors increasing the costs to fit the growth. Anhder contends that the tax base has been eroded. This is a short term fix according to Anhder because it does not allow the county government to grow. Anhder said that nobody likes taxes, but the government needs to grow at the same rate as the community. Anhder said that it is wrong to say they don't have the money. It may be true, he said, that it is not a priority and if that is the case that's all right.

Nelson said that Stones told him that there is a surplus in the Municipal Services Fund and there shouldn't be a surplus in that fund. Nelson said that this could be a potential source for funding.

Lemon thinks that it is inappropriate to budget just because money is left over. There are many circumstances that create these situations. Lemon did agree there is an additional \$182,000 in revenues that were not anticipated. Lemon said that it is scary from the expense standpoint because of the unknown element.

Nelson also said that staff demand will increase with a new facility. He said that if they add some deputies now it will lessen the burden when a new jail is built. Lemon asked how many people are budgeted for the jail. Lt. Williamson said probably 30 FTEs would be employed in the jail. This includes 3 full-time sergeants. Officers in charge take on the additional responsibility when there are not sergeants on duty.

Even if the jail was given the money for positions now, Williamson said that in a worst case scenerio it would take about 21 weeks if he could get them in an academy session. Some candidates are already on the certified list however.

Gibbons asked that the executive and the auditor look at locating funding for 5 positions. Then it will be on the docket for the council to make a decision.

Council Meeting
25 July 2000

Jim Smith said that they are trying to bring more parity to the salary of jail deputies and patrol deputies.

Attachment 4

Other Business:

Pat Parker asked the members of the council to inform her if they were interested in attending the River Height City Apple Days Parade. It is at 12:00 noon on August 26th.

Rodeo Contract

Lemon was approached by the chairman and the president of the Rodeo Committee.

Glen Tingey and Troy Smith have felt that they are not getting support from the County Council, the Chamber of Commerce, the Bridgerland Travel Region, the Willow Park Advisory Board, or from Logan City. The committee has said that if these groups do not want them to put on a rodeo it will be their last year. They have asked about extending the contract and giving them the receipts from the rodeo. Lemon said that he didn't think that he could do that. Lemon said that he does want a rodeo and wants it to continue. Lemon did offer to give them the excess receipts over what was budgeted. Last year the budgeted amount for gate receipts was \$32,000 and the county took in about \$32,300. In this scenerio, the Rodeo Committee would get the \$300 amount over the \$32,000 budgeted. Lemon said that the three-year period is up. The rodeo committee feels they that they have not been supported by Willow Park, the Council, the Logan City, etc. Anhder said that he has been supportive of the rodeo, but he thinks that they are trying to domineering of the whole thing. Anhder thinks that the county has given them everything that they have asked for over the years, and he feel like they're becoming the tail that wags the dog at the fairgrounds. Lemon said that they feel that Logan provides 6 staff members to help with the Cruise-In. Anhder compared the Rodeo to the Cruise-In. He said they pay rent and bring in revenue. Anhder said that the county is in effect subsidizing the rodeo by about \$33,000 per year after you subtract rodeo receipts. Lemon said that the rodeo is facing increased costs from the stock contractor and the clown contract, and that the sponsors are getting tired of paying out. They have also said that another entity has approached them about putting on their rodeo.

The one item that Lemon said he would propose is to have the \$65,000 given to rodeo for an additional year and the county keep the gate receipts up to \$32,000 and give the excess to the rodeo. Anhder suggested giving them the all the gate receipts plus \$32,000 instead of the \$65,000 plus the excess. Lemon said that he would be open to that suggestion. Lemon said that they would probably prefer the \$65,000 up front because they have to sign contracts up front. Beck said that they would be smarter to take the current deal. Lemon said he thinks that they are frustrated because they do not have the \$65,000 that they wanted to have put away in preparation for being independent.

Council Meeting
25 July 2000

They felt that with more support they could have had the money that they intended to have. Gibbons suggested that they renew the current contract for an additional year if the Rodeo Committee is willing.

COUNCIL MEMBER REPORTS

SHOCAP

Ann Skanchy attended the last meeting and will attend the next. They said that the council needs to identify someone to take this on after she is not on the council. The SHOCAP database is set up to identify youthful offenders. The oversight committee will determine who will be on the database.

Executive Session

The council went into Executive Session.

Beck made the motion to end the Executive Session.

Adjourn

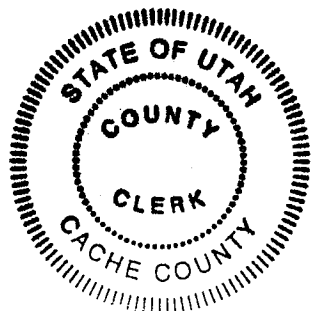
Chairman Gibbons adjourned the meeting.



Daryl R. Downs
Cache County Clerk



Darrel L. Gibbons
Chairman, Cache County Council





**JONES
WRIGHT
SIMKINS &
ASSOCIATES LLP**

Certified Public Accountants

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P.O. Box 747, Logan, Utah 84323-0747
Phone (435) 752-1510 • (877) 752-1510
Fax (435) 752-4878

PARTNERS:

*Gary D. Jones, CPA, Retired
Robert L. Wright, CPA
Paul D. Simkins, CPA
Michael C. Kidman, CPA, MBA
Brent S. Sandberg, CPA
Brett C. Hugie, CPA*

PROFESSIONALS:

*John T. Barker, CPA
Susan J. Drown, CPA
Deborah H. Eshelman, CPA
Curtis J. Roberts, CPA
H. Paul Gibbons, CPA
Dawn M. Drost, CPA
Robert D. Thomas, CPA, MBA
Chris Lyon, CPA
Edwin R. Davis, CPA*

June 23, 2000

Cache County Council
Logan, UT 84321

We have audited the financial statements of Cache County, Utah for the year ended December 31, 1999, and have issued our report thereon dated June 23, 2000.

Communications Required Under Professional Standards

Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under Generally Accepted Auditing Standards, Government Auditing Standards and OMB Circular A-133.

As stated in our engagement letter dated December 6, 1999, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance about whether the general purpose financial statements are free of material misstatement. Because of the concept of reasonable assurance and because we did not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud and defalcations, may exist and not be detected by us.

As part of our audit, we considered the internal control of Cache County. Such considerations were solely for the purpose of determining our audit procedures and to report on the internal control in accordance with OMB Circular A-133 and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Cache County's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions. Also, in accordance with OMB Circular A-133, we examined, on a test basis, evidence about Cache County's compliance with requirements applicable to major programs for the purposes of expressing an opinion on Cache County's compliance with those requirements.

Significant Accounting Policies and Audit Adjustments

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application.

For the purposes of this letter, professional standards define a significant audit adjustment as a proposed correction of the general purpose financial statements that, in our judgment, may not have been detected except through our auditing procedures. There were no significant audit adjustments.

Significant Difficulties Encountered During the Audit

Our audit was delayed because some reports generated by the new property tax software were not internally consistent and required modification. In addition, unexpected staff turnover in the County Auditor's office delayed the accurate preparation of schedules and reports needed to complete the audit.

Internal Control

In planning and performing our audit of the financial statements of Cache County for the year ended December 31, 1999, we considered its internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control. Our consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control elements does not reduce to a relatively low level the risk that errors or irregularities, including fraud, in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

We noted no conditions during our review of the internal controls that we believe to be material weakness. However, our audit did disclose other matters involving internal control and compliance that, although not considered by us to be material weaknesses, are weaknesses in internal accounting control for which corrective action might be taken or immaterial instances of non-compliance with laws and regulations.

Council

We suggest the following:

1. A follow up on the recommendations in this letter should be made by the Council and reflected in the council minutes before the next year's budget is adopted. Some of the recommendations in this letter are repeated from prior year recommendations. Repeat items have been noted with an "*" by the suggestion number.

Council Response:

1. The Council will follow up on the recommendations in this letter.

County Executive

We suggest the following:

- * 1. The timetable developed for the completion of the master County policy and procedures manual should be continually monitored and updated as needed. We commend the County for their progress toward completion of the manual.
- * 2. A plan should be made to address the State Auditor's Office's requirement that Class B Road balances and activities are to be moved to and accounted for in the Municipal Services Fund for calendar year 2000. Currently, this activity is recorded in the General Fund.
3. The County should improve its policies for monitoring federal and state grants by increasing the interaction between employees administering grants and the County Auditor's office. Because the County has a decentralized system for grant administration, we recommend that employees responsible for administering the grants meet with the County Auditor and discuss the following: a) the compliance and reporting requirements, b) the timing of submission of reimbursement requests, c) the applicability of federal cost principles and d) the accounting procedures that should be followed.
4. The County, in cooperation with the member cities, should determine which entity will be responsible for accounting for the operations of the North Park Interlocal Cooperative. In addition, the County should consider the disclosure issues required by Government Accounting Standards Statement No. 14, Reporting Entity, and ensure that adequate information is generated to meet those requirements.

Management Response:

1. The County will continue with the same time line to complete the County master policy, even though we have had some delays due to implementation challenges with the new tax roll system.
2. Class B road balances and activities for the year 2000 are reported in the Municipal Services Fund as required by the State Auditor's Office.
3. Additional requirements will be added to the grant approval process, which require that the employees responsible for administering the grant meet with the County Auditor and discuss the issues suggested in the management letter.
4. Cache County will meet with the other members of the North Park Interlocal Cooperative and determine who will be responsible for accounting for the operations of such. North Park Interlocal Cooperative has not received any funds to date and this issue will be clarified before any funds are processed.

New Property Tax System

We suggest the following:

1. Management should develop procedures to reconcile property tax information to previous balances and reports. The new property tax system generated some reports that were internally inconsistent and appeared to exclude data. In addition, management should review all reports to determine that any programming changes have not altered the data in the report. The elected officials and department head should allocate sufficient resources to properly evaluate reports and changes to the system.
- * 2. Management should continue to evaluate the adequacy of the program documentation to ensure that all program and reporting modifications are included in the final document. In addition, the data processing department should report to the Council and County Executive the status of the program documentation until a final document is produced.

Management Response:

1. Management will continue to monitor and develop reconciliation procedures and review all program changes and their effect on reports.
2. The program vendor has agreed to complete this project at their cost and the County should receive final documentation at completion. We will carefully review the documentation to ensure that all changes have been included.

State Compliance Issues

We noted the following:

- * 1. The Drainage Districts and the Roads Special Service District, which are component units of the County, have fund balances in excess of the legal limits. We suggest the County encourage component units to comply with state law.
- * 2. The Airport Authority, which is a component unit of the County, and Children's Justice Center, a special revenue fund of the County, have deficit fund balances at year-end. We suggest a plan be developed to correct the deficits.
- * 3. Some public funds were not deposited within 3 business days as required by State law. We recommend that the County follow its policy of depositing funds within 3 business days.
- 4. The purchasing policy and capitalization limit of the County have not been updated for a number of years. We recommend that the policy and limit be reviewed and updated.
- 5. The County Auditor should ensure that outlying cash collection points are visited periodically and monitor the procedures for cash collection.

Management Response:

- 1. We will meet with the component units and encourage compliance.
- 2. The County will meet with the Airport Authority Board and with Logan City and will resolve the deficit balance funding. The Children's Justice Center will develop a plan to correct the deficit.
- 3. We will be more diligent in depositing funds within three business days.
- 4. Changes to the purchasing policy and capitalization limits ordinance have been drafted and submitted to the Council for action.
- 5. Job assignments have been made to ensure cash collection points are visited and monitored periodically.

We express our appreciation for the courtesy and assistance extended to us by County officials and their staffs during the course of our audit. A considerable amount of time was provided by department personnel to help prepare schedules, locate documents and meet with our audit staff during the audit. This cooperation was extremely helpful. We will be pleased to discuss any of these recommendations at your convenience.

Cache County Council
June 23, 2000
Page 6

This report is intended solely for the use of the County council, County officials and certain regulatory bodies and should not be used for any other purposes.

Jones, Wright, Simkins & Associates LLP

JONES, WRIGHT, SIMKINS & ASSOCIATES LLP
Certified Public Accountants

CACHE COUNTY

ORDINANCE NO. 2000- 10

AN ORDINANCE AMENDING CERTAIN SECTIONS OF THE CACHE COUNTY FISCAL PROCEDURES ORDINANCE, NO. 90-16.

The Cache County Council, in a regular meeting, lawful notice of which has been given, finds that it is in the best interest of the management and administration of the County that certain sections of the Cache County Fiscal Procedures Ordinance, No. 90-16, be amended.

The Cache County Council hereby ordains, as follows:

Section 1. Amendment of Section 3-102(D)

Section 3-102(D) of the Cache County Fiscal Procedures Ordinance is hereby amended to read, as follows:

3-102. Purchase Policy.

(D) Purchases ^{shall} should not be split to avoid meeting the ~~\$500.00~~ \$1,000.00 approval limit (i.e., component part purchase as a working unit).

Section 2. Amendment of Sections 3-103(A) and (B)

Sections 3-103(A) and (B) of the Cache County Fiscal Procedures Ordinance are hereby amended to read, as follows:

3-103. Purchases less than ~~\$500.00~~ \$1,000.00.

The following procedures shall be used with respect to all purchases which are, or which are anticipated to be, less than ~~\$500.00~~ \$1,000.00:

(A) For purchases in an amount less than ~~\$100.00~~ \$1,000.00, the department head need not obtain bids, and may purchase the items and submit ~~a purchase order~~ the invoice for the purchase without any formal approval procedure ~~payment~~. Such purchases must be approved by the department head and not exceed the respective budget.

(B) For purchases in excess of ~~\$100.00~~ \$1,000.00 but less than ~~\$500.00~~ \$1,000.00, the department head shall submit a purchase order to the County Auditor before

making the purchase, for ~~the~~ a determination of whether the anticipated purchase is within the department budget. Upon the determination by the County Auditor that the proposed purchase would be within the department budget, and approval by the County Executive, the department head may make the purchase, ~~without any further formal approval procedure.~~

Section 3. Amendment of Section 3-106.

Section 3-106 of the Cache County Fiscal Procedures Ordinance is hereby amended to read, as follows:

3-106. Purchases in excess of ~~\$500.00~~ \$1,000.00.

The following procedures shall be used with respect to all purchases which are, or which are anticipated to be, in excess of ~~\$500.00~~ \$1,000.00:

Section 4. Amendment of Section 8-103(B).

Section 8-103(B) of the Cache County Fiscal Procedures Ordinance is hereby amended to read, as follows:

8-103. Inventory of Fixed Assets.

(B) Each item of tangible personal property having a book value of ~~two hundred dollars (\$200.00)~~ one thousand dollars (\$1,000.00) or more shall be given a county inventory number and be specifically listed in the inventory. Each department shall be responsible to maintain its own inventory list of tangible personal property having a book value of less than one thousand dollars (\$1,000.00).

Section 5. Effect.

With the exception of these amendments, in all other respects, the provisions of the Cache County Fiscal Procedures Ordinance, No. 90-16, shall remain in full force and effect.

Section 6. Effective Date.

This Ordinance shall become effective immediately upon publication, in the manner required by law.

This Ordinance was adopted by the Cache County Council on the 25th day of July, 2000, upon the following vote:

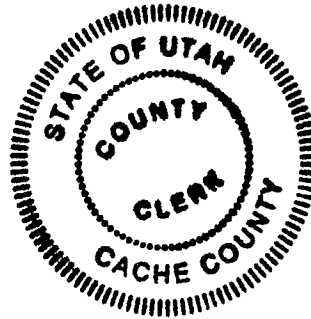
	Voting in Favor	Voting Against	Abstaining
Gibbons	<u> X </u>	<u> </u>	<u> </u>
Petersen	<u> X </u>	<u> </u>	<u> </u>
Skanchy	<u> X </u>	<u> </u>	<u> </u>
Anhder	<u> X </u>	<u> </u>	<u> </u>
Pulsipher	<u> X </u>	<u> </u>	<u> </u>
Yeates	<u> X </u>	<u> </u>	<u> </u>
Beck	<u> X </u>	<u> </u>	<u> </u>
Total	<u> 7 </u>		

CACHE COUNTY COUNCIL

By: *Darrel L. Gibbons*
Darrel L. Gibbons, Chairman

ATTESTED BY:

Daryl R. Downs
Daryl R. Downs
Cache County Clerk



Publication Date: _____

ORDINANCE ACTION = ORDINANCE NUMBER 2000-10

PRESENTATION TO THE COUNTY EXECUTIVE:

Ordinance number 2000-10, adopted by the Cache County Council on the 25th day of July 2000, is herewith presented to the Cache County Executive for approval or disapproval. The County Executive shall notify the County Clerk of his approval or disapproval on or before the 9th day of August 2000. If the County Executive disapproves, he shall submit a written statement of his objections with the notice of disapproval.

Submitted this 1st day of August 2000.

Daryl R. Downs
Daryl R. Downs
Cache County Clerk

Action of County Executive:

Ordinance number 2000-10 is hereby

Approved
 Disapproved (written statement of objection attached)

Dated this 3rd day of August 2000.

M. Lynn Lemon
M. Lynn Lemon
Cache County Executive

Notice of Non-action:

Ordinance number 2000-10 was presented to the Cache County Executive on the _____ day of _____ 2000 and was neither approved nor disapproved by him within 15 days after presentation to him. Therefore, the ordinance has been recorded, published, and is in full force and effect as of this _____ day of _____ 2000.

Daryl R. Downs
Daryl R. Downs
Cache County Clerk

Ordinance History:

Date adopted by County Council _____
Date presented to the County Executive _____
Date approved/disapproved by County Executive _____

Action by Council upon return:

Disapproval overridden _____
 Disapproval sustained _____

Date 15 day period ended _____
Date of publication or notice _____
Effective date of ordinance _____
Date filed in County Clerk's office _____

CACHE COUNTY, UTAH
ORDINANCE NO. 2000-11

AN ORDINANCE IMPOSING A 1% TOURISM, RECREATION, CULTURAL, AND CONVENTION TAX AND PROVIDING FOR THE PERFORMANCE BY THE STATE TAX DIVISION OF ALL FUNCTIONS INCIDENT TO THE ADMINISTRATION, OPERATION, AND COLLECTION OF THE TAX AND FOR THE USE OF THE REVENUES FROM THIS TAX.

The County Council of Cache County, Utah, in a regular meeting, lawful notice of which has been given, finds that Section 59-12-603, Utah Code Annotated, 1953 as amended, enables the County Council, as the legislative body of Cache County, to impose a tourism, recreation, cultural, and convention tax not to exceed 1% of all sales of prepared foods and beverages that are sold by restaurants and to apply the revenue therefrom, in whole or in part, to tourism promotion and the development, operation, and maintenance of tourist, recreation, cultural, and convention facilities as defined in Section 59-12-602, Utah Code Annotated, 1953 as amended. The County Council finds that it is in the best interest of Cache County and its citizens that a tourism, recreation, cultural and convention tax be imposed.

NOW THEREFORE BE IT ORDAINED BY THE COUNTY COUNCIL FOR CACHE COUNTY, UTAH, AS FOLLOWS:

SECTION 1: TITLE

This ordinance shall be known as the "Tourism, Recreation, Cultural, and Convention Tax Ordinance of Cache County."

SECTION 2: PURPOSE

It is the purpose of this ordinance to impose a tourism, recreation, cultural, and convention tax for the purposes of financing, in whole or in part, tourism promotion, and the development, operation, and maintenance of tourist, recreation, cultural, and convention facilities as defined in Section 59-12-602, Utah Code Annotated, 1953 as amended.

SECTION 3: DEFINITIONS

As used in this ordinance:

- (1) "CONVENTION FACILITY" means any publicly owned or operated convention center, sports arena, or other facility at which conventions, conferences, and other gatherings are held and whose primary business or function is to host such conventions, conferences, and other gatherings.
- (2) "CULTURAL FACILITY" means any publicly-owned or operated museum, theater, art center, music hall, or other cultural or arts facility.
- (3) "RECREATION FACILITY" or "TOURIST FACILITY" means 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.
- (4) "RESTAURANT" includes any coffee shop, cafeteria, luncheonette, soda fountain, or fast-food service where food is prepared for immediate consumption. In accordance with the provisions of Tax Bulletin No. 8-91, effective July 1,

1991, as promulgated by the Utah State Tax Commission, a "restaurant" is any retail establishment whose primary business is the sale of foods and beverages prepared for immediate consumption. Examples include full-service restaurants, fast-food restaurants, and their drive-in windows, concession stands at malls or fairs, and employee or school cafeterias.

SECTION 4: IMPOSITION OF TAX

There is hereby levied for collection a tourism, recreation, cultural, and convention tax on all restaurants, as defined herein, in Cache County, Utah, at the rate of 1% on all sales of prepared foods and beverages that are sold by restaurants for the period October 1, 2000 to September 30, 2001.

SECTION 5: USE OF REVENUES

The revenues received from the tourism, recreation, cultural, and convention tax shall be used solely for the purposes of financing, in whole or in part, tourism promotion, and the development, operation, and maintenance of tourist, recreation, cultural, and convention facilities as defined herein.

SECTION 6: COLLECTION

All taxes collected hereunder shall be collected by the Utah State Tax Commission pursuant to Chapter 12, Title 59, Utah Code Annotated, 1953 as amended, as and in the manner for other state and local sales and use taxes. The County Executive is authorized and directed to negotiate with the Utah State Tax Commission for and to execute the necessary contracts for the provision of such services by the Utah State Tax Commission. Taxes imposed under this ordinance shall be levied at the same time and collected in the same manner as provided for other state and local sales and use taxes in Chapter 12, Title 59, Utah Code Annotated, 1953 as amended.

SECTION 7: LICENSURE

All persons, companies, corporations or other similar persons, groups, or organizations engaged in or doing business as a restaurant or restaurants shall obtain from the Utah State Tax Commission a tourism, recreation, cultural or convention tax license; provided however, that no such additional license shall be required if the person, company, corporation, group, or organization has already obtained and maintains a license pursuant to Section 59-12-106, Utah Code Annotated, 1953 as amended.

SECTION 8: ADVISORY BOARD

The Cache County Executive may establish an advisory board for the purposes of making recommendations for the allocation and application of revenues derived from the tourism, recreation, cultural, and convention tax. The board shall be advisory in nature only. The County Executive shall determine the composition of the advisory board; provided, however, that all appointments to that board shall be upon and with the advice and consent of the Cache County Council.

SECTION 9: ALLOCATION AND APPLICATION OF REVENUES

The Cache County Executive shall submit recommendations to the Cache County Council for the allocation and application of the revenues derived from the tourism, recreation, cultural, and convention tax. Acting upon such recommendations, the Cache County Council then, by resolution, shall approve the allocation and application of such revenues.

SECTION 10: EFFECTIVE DATE

This ordinance shall become effective upon approval and publication in the manner provided by law.

This ordinance was adopted by the Cache County Council on the 25th day of July 2000, upon the following vote:

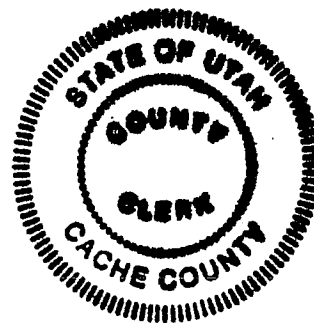
	IN FAVOR	AGAINST	ABSTAINED	ABSENT
YEATES	X			
ANHDER	X			
BECK	X			
GIBBONS	X			
PETERSEN	X			
PULSIPHER	X			
SKANCHY	X			
TOTAL	7			

CACHE COUNTY COUNCIL

By: Darrel L. Gibbons
Darrel L. Gibbons, Chairman

ATTESTED BY:

Daryl R. Downs
Daryl R. Downs
Cache County Clerk



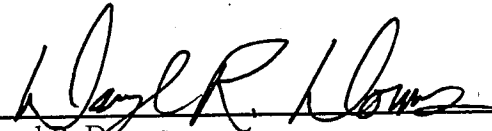
Publication Date: _____

ORDINANCE ACTION = ORDINANCE NUMBER 2000-11

PRESENTATION TO THE COUNTY EXECUTIVE:

Ordinance number 2000-11, adopted by the Cache County Council on the 25th day of July 2000, is herewith presented to the Cache County Executive for approval or disapproval. The County Executive shall notify the County Clerk of his approval or disapproval on or before the 9th day of August 2000. If the County Executive disapproves, he shall submit a written statement of his objections with the notice of disapproval.

Submitted this 1st day of August 2000.



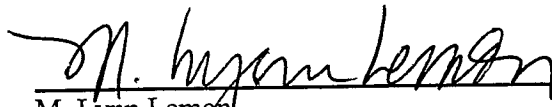
Daryl R. Downs
Cache County Clerk

Action of County Executive:

Ordinance number 2000-11 is hereby

Approved
 Disapproved (written statement of objection attached)

Dated this 3 day of August 2000.



M. Lynn Lemon
Cache County Executive

Notice of Non-action:

Ordinance number 2000-11 was presented to the Cache County Executive on the _____ day of _____ 2000 and was neither approved nor disapproved by him within 15 days after presentation to him. Therefore, the ordinance has been recorded, published, and is in full force and effect as of this _____ day of _____ 2000.

Daryl R. Downs
Cache County Clerk

Ordinance History:

Date adopted by County Council _____
Date presented to the County Executive _____
Date approved/disapproved by County Executive _____

Action by Council upon return:

Disapproval overridden _____
 Disapproval sustained _____

Date 15 day period ended _____
Date of publication or notice _____
Effective date of ordinance _____
Date filed in County Clerk's office _____



Cache County Sheriff's Office

52 West 200 North, Logan, UT 84321
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Civil / Courts
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Kim Cheshire, Lieutenant
Patrol Division
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County Government Complex

Jail Needs

July 25, 2000

1. **Get the study of future jail needs going.**
 - a. Last Council meeting I gave each of you a tentative schedule of activities.
 - b. Ken Schulsen has the expertise. He has completed the studies on every jail that has been built in Utah. His company has not built every one of those jails.
 - c. We will get a \$50,000 study for 60% less than that.
 - d. Time frame will be 30 to 60 days for completion

2. **Select an Advisory Committee**
 - a. When we had the jail construction meeting in 11/98 this was a high needs priority that was discussed.
 - b. This group helps with planning, needs assessment, and public awareness.
 - c. They could and probably should act for the entire building project.

3. **Minimize current problems**
 - a. Hire additional staff or reduce inmate numbers.
 - b. See attached.