

CACHE COUNTY COUNCIL MEETING
February 26, 2008

The Cache County Council convened in a regular session on February 26, 2008 in the Cache County Council Chamber at 199 North Main, Logan, Utah.

ATTENDANCE:

Chairman: John Hansen
Vice Chairman: H. Craig Petersen
Council Members: Brian Chambers, Darrel Gibbons, Kathy Robison, Cory Yeates & Gordon Zilles.
County Executive: M. Lynn Lemon
County Clerk: Jill N. Zollinger
County Attorney: N. George Daines

The following individuals were also in attendance: Michael Ballam, Jay Baker, Captain Kim Cheshire, Lisa Davis, Karla Gibbons, Jeff Gilbert, Gary Griffin, DeLane Hassan, Kirk Henningsen, Tom Hogan, Julie Hollist, Sharon L. Hoth, Keith Larsen, Paul Morris, Dave Nielsen, Jill Parker, Pat Parker, Cluff Peck, Alyssa Richins, Ben Turman, Mayor Cary Watkins, **Media:** Charles Geraci (Herald Journal), Jennie Christensen (KVNU).

OPENING REMARKS AND PLEDGE OF ALLEGIANCE

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

REVIEW AND APPROVAL OF AGENDA

The agenda was approved with item 7b – Cache Valley Center for the Arts Report removed.

REVIEW AND APPROVAL OF MINUTES

ACTION: Motion by Council member Yeates to approve the minutes of the February 12, 2008 Council meeting as corrected. Robison seconded the motion. The vote was unanimous, 7-0.

REPORT OF THE COUNTY EXECUTIVE: M. LYNN LEMON

APPOINTMENTS: There were no appointments

WARRANTS: There were no warrants.

OTHER ITEMS

- Annual UDOT Meeting-** Executive Lemon noted the annual meeting is set for May 7, 2008 from 9:00 a.m. – 11:00 a.m. in the County Council Chambers.
- Snotel Report** – Executive Lemon indicated that snow water equivalent is 104% for the Bear River Basin and the total precipitation is 104% and recommended continuing cloud

seeding through March. Council member Zilles asked if it is possible to cloud seed the north end of valley without seeding the south end? Lemon said he would find out, but said, generally, there are not problems with flooding unless the percentage rises to 130% to 140% of normal.

PUBLIC HEARINGS, APPEALS AND BOARD OF EQUALIZATION MATTERS

PUBLIC HEARING SET:

MARCH 11, 2008 – 5:15 P.M. – 2ND CDBG PUBLIC HEARING – Executive Lemon stated that the notice for the previously scheduled February 26, 2008 2nd CDBG Public Hearing contained wrong information and he wishes to reschedule the meeting so proper notice can be given.

ACTION: Motion by Council member Yeates to set a Public Hearing for March 11, 2008 at 5:15 p.m. – 2nd CDBG Public Hearing. Gibbons seconded the motion. The vote was unanimous, 7-0.

ITEMS OF SPECIAL INTEREST

- **Cache Valley Visitors Bureau Report – Julie Hollist** reported that Transient Room Tax (TRT) collection increased 17.5% in 2007. Tourism in Utah generated \$708.00 of tax relief per household. Cache County received \$115,000.00 in matching grants in 2007 and has already received 1,284 requests for information this year. The Visitors Bureau has developed a food tour, driving tour, fishing guide and a biking guide with a birding brochure and historic homes brochure presently in the works. The Bureau won first place in two categories at the Utah Office of Tourism and Marketing – Best Promotional DVD and Top of Utah brochure. Hollist played two radio ads for the Council that are part of the “In Your Own Backyard” campaign and noted she had written columns for the Cache magazine. Hollist envisions organizing a winter festival to increase tourism during the winter months.
- **Utah Festival Opera Report – Michael Ballam** indicated the UFOC is sixteen years old and has grown significantly with increases in events, staff, budget, performers, etc. Ballam noted the Utah Legislature has given \$1,000,000.00 for the restoration of the Utah Theater as part of a \$4,000,000.00 project that will seat 400 people for year-round events. Beginning with the 2009 summer season eight works in repertory will be performed in the Ellen Eccles Theater and the renovated Utah Theater. Ballam estimates that the UFOC has generated over \$100,000,000.00 in economic impact to the county. Approximately 27,000 children have participated in the Children’s Opera program. Ballam thanked the Council for its support.
- **Area Aging Report – Tom Hogan, Director Senior Citizen Center** reported that volunteers at the Center generated approximately \$215,000.00 through almost 18,000 service hours. Hogan invited Council members to join him in delivering Meals on Wheels at least once. Each month has a theme that the Center bases its activities and programs on for the month. February was Heart Healthy month and March will be March for Meals month. The Center has a weekly television broadcast with KUTA and also airs radio ads. Two hundred eighty-five people were served at Thanksgiving. The Senior University program numbers have doubled.

Hogan noted that a survey conducted to find out what seniors like or want at the Center produced comments asking for a better facility. Hogan said this is a concern of his and he has submitted a CDBG grant request to Logan City asking that funding be allocated for the Center to explore options for another facility. He has concerns about fire alarms and fire sprinklers. The Cache Community Food Pantry wants to donate more fresh food items to the Center, but there is not sufficient storage space to accept the offer. Problems at the Center have been addressed and Hogan praised his staff for their support and help during the corrective action process. Council member Robison asked what size of building would better serve the needs of the Center? Hogan responded that he hopes for a 25,000 to 30,000 square foot building designed with a logical flow for the activities that occur at the Center.

PUBLIC HEARINGS, APPEALS AND BOARD OF EQUALIZATION MATTERS

ACTION: Motion by Council member Gibbons to convene as a Board of Equalization. Yeates seconded the motion. The vote was unanimous, 7-0.

THE COUNCIL CONVENED AS A BOARD OF EQUALIZATION

BOARD OF EQUALIZATION

- **Greenbelt Appeals**
Superior L & L LLC, Reid G. Stewart
Stephen L Olsen Family Trust

ACTION: Motion by Council member Gibbons to approve the Greenbelt Appeals. Robison seconded the motion. The vote was unanimous, 7-0.

ACTION: Motion by Council member Yeates to adjourn from the Board of Equalization. Robison seconded the motion. The vote was unanimous, 7-0.

THE COUNCIL ADJOURNED FROM THE BOARD OF EQUALIZATION

PUBLIC HEARING: OPEN 2008 BUDGET – FEBRUARY 26, 2008 – 6:00 P.M.

ACTION: Motion by Council member Gibbons to open the Public Hearing to Open the 2008 Budget. Yeates seconded the motion. The vote was unanimous, 7-0.

Chairman Hansen asked Executive Lemon to review the budget adjustments. (See Attachment 2 to Resolution No. 2008-05--Adjustments to 2008 Budget--for details.)

Chairman Hansen invited public comment on the 2008 Budget adjustments. There were none.

ACTION: Motion by Council member Yeates to close the Public Hearing to Open the 2008 Budget. Chambers seconded the motion. The vote was unanimous, 7-0.

- **Ordinance No. 2007-05 – Agricultural Subdivisions (NO ACTION TAKEN)**

INITIAL PROPOSAL FOR CONSIDERATION OF ACTION

- **Discussion Pandemic Treatment – Dr. Redd/Keith Larsen** – Larsen explained the Federal government recognizes that TAMIFLU is the best antiviral treatment available for flu and is offering it at a reduced price. TAMIFLU has a shelf life of approximately five years; however, Dr. Redd believes it may last as long as ten years. In the event of a pandemic, TAMIFLU treats and helps minimize the symptoms of the flu while a vaccine is developed. If a pandemic does not occur, the TAMIFLU would have to be discarded at the end of its shelf life. Larsen said TAMIFLU is a tool to keep the county's infrastructure working in the event of a pandemic. Captain Kim Cheshire indicated the Sheriff's Office is allocating \$18,677.00 from its existing budget to pay for the TAMIFLU treatment for the jail employees and inmates. Executive Lemon said the total cost for the TAMIFLU is \$47,137.00 less the \$18,677.00 leaves \$28,460.00 for the county to pay. The Federal contract offer at this price lasts until the end of May 2008.

ACTION: Motion by Council member Chambers that the County Council will wait until the May 13, 2008 Cache County Council meeting to make a decision concerning the purchase of TAMIFLU for pandemic purposes. Gibbons seconded the motion. The vote was unanimous, 7-0.

- **Resolution No. 2008-05 – Adjustments to 2008 Budget and Approval of 2008 Budget Transfers**

(Attachment 1)

ACTION: Motion by Council member Yeates to waive the rules and approve Resolution No. 2008-05 and approve the 2008 Budget Transfers. Gibbons seconded the motion. The vote was unanimous, 7-0.

Tape 2, Side A

- **Approval of Interlocal Agreement with North Logan on funding for 200 East Road** – Attorney Daines asked that this item be moved to the March 11, 2008 County Council agenda and North Logan Mayor Watkins will make a presentation at that time.
- **Discussion – Powder Mountain request for four month extension on Development Agreement pending incorporation and annexation of Cache County portion of land**
Paul Morris, Powder Mountain representative, told the Council that the Powder Mountain project has filed a request for incorporation as a town in Weber County and asks that this extension be granted to allow them to pursue the possibility of incorporation. If the incorporation is denied, they will still have time to complete the Cache County requirements that they have been working to meet. Attorney Daines recommended the Council approve the four-month extension.

Vice Chairman Petersen and Council member Yeates spoke against the extension citing the fact that the Council told Powder Mountain that there would be no more extensions granted when the last two extensions were given. Daines countered that if the extension is not granted, then Powder Mountain will have to pursue both options and all the work they and his office and the Planning and Zoning office may put in on the development agreement will be wasted effort. If the extension is granted, Powder Mountain can

concentrate on the incorporation effort and still have time left to complete Cache County requirements in the event the incorporation is not approved.

Petersen and Yeates expressed the opinion that another extension will be needed if the incorporation is not approved and questioned what Powder Mountain has accomplished since the last extension was granted. Morris stated that much has been done, but it has been on the Weber County side. Petersen feels Powder Mountain should not be granted another extension and should have to begin the process again in partnership with Weber County so that Cache County can be kept abreast of the situation. Petersen questioned whether a decision could be made on this issue since it was listed on the agenda as a discussion item. Other Council members said a decision could be made and then approved at a later Council meeting.

ACTION: Motion by Council member Gibbons to approve the four-month extension for Powder Mountain retaining the same requirements that were imposed on the six-month extension granted in October of 2007. Chambers seconded the motion. The motion passed 5 aye – Chambers, Gibbons, Hansen, Robison & Zilles and 2 nay – Petersen & Yeates.

Vice Chairman Petersen questioned whether this may have been a quasi-judicial item and asked for a decision on the legality of the Council's action from Attorney Daines. Daines said that this will be on the agenda for the March 11, 2008 Council meeting for approval and he will give Petersen a memo at that time.

Council member Gibbons left the meeting.

Paul Morris noted that after the incorporation is approved, Powder Mountain will need an annexation resolution from the county for permission to annex.

COUNCIL MEMBER REPORTS

Gordon Zilles reported that the AG Subdivision Committee met and had a detailed discussion on road policy and procedure.

Kathy Robison said the Homeless Task Force's next project will be transitional housing for inmates released from the county jail.

Robison also asked that the March 25, 2008 County Council Meeting be adjourned prior to 7:00 p.m. so Council members may attend their political caucus meetings which are scheduled that evening.

Robison asked that the Historic Courthouse be included in the Gallery Walk on April 4, 2008. Julie Hollist will provide staff for the evening. Robison requested \$50.00 for advertising costs related to this event

Robison said Wally Bloss has volunteered to develop a RAPZ Tax logo and website. Clerk Zollinger said Shane Krebs, Cache County Webmaster, was developing a RAPZ Tax logo. Robison will check with Krebs.

Craig Petersen noted the county partially funded an open space survey conducted by the Trust for Public Lands and the results of the survey indicate support for open space. Petersen asked

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if the Council recalled agreeing to place an open space question on the ballot in November 2008 if the survey indicated support for the issue? The Council was open to the possibility, but did not remember a specific promise to place the issue on the ballot.

John Hansen noted that two, and perhaps three, Council members will be absent from the March 11, 2008 Council meeting. Chambers asked about the possibility of participating via phone? It was agreed that this was possible.

The Council meeting adjourned at 7:23 p.m.

ATTEST: Jill N. Zollinger
County Clerk

APPROVAL: John Hansen
Council Chairman

RESOLUTION NO. 08- 05

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 2008 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 of revenues; and that it is in the best interest of the County that these adjustments be made.

NOW THEREFORE, it is hereby resolved that:

Section 1.

The following adjustments are hereby made to the 2008 budget for Cache County:

see attached

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.

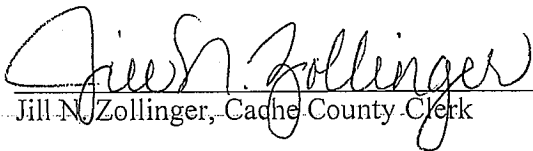
Section 3.

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

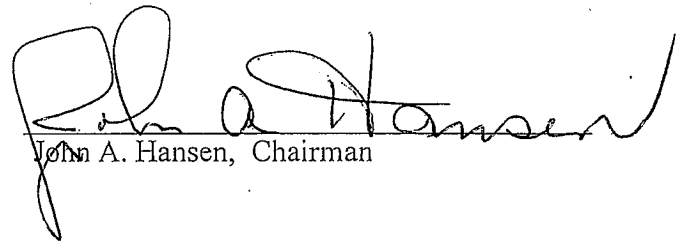
This resolution was duly adopted by the Cache County Council on the **26th day of February 2008.**

ATTESTED TO:

CACHE COUNTY COUNCIL



Jill N. Zollinger, Cache County Clerk



John A. Hansen, Chairman

FUND 10 GENERAL FUND REVENUES

budget hearing - 02/26/08 6pm

ACCOUNT	DESCRIPTION	Recommended		Amended Budget	Reason for Change
		Current Budget	Increase DEBIT / Decrease CREDIT		
10-33-43100	Vol Fire Assistance Grant	(2,500)	(2,500)	(5,000)	adjust to actual VFA grant award
10-36-95000	Lease Proceeds	-	(711,048)	(711,048)	Recognized lease proceeds contracted for in 2007
10-38-90000	appropriated surplus	(309,100)	(106,230)	(415,330)	increase to cover expenses
	Totals		(819,778)	(819,778)	
	Net Adjustment				

FUND 10 GENERAL FUND EXPENDITURES

ACCOUNT	DESCRIPTION	Recommended		Amended Budget	Reason for Change
		Current Budget	Increase DEBIT / Decrease CREDIT		
10-4170-200	Election - materials supplies & services	125,000	25,000	150,000	reappropriate unexpended funds from 2007
10-4220-481	VFA Special Grant expense	5,000	5,000	10,000	adjust to actual VFA grant award
10-4220-630	Fire - range fire suppression	27,000	8,270	35,270	based on state formula for minimum for participation in fund
10-4220-740	Fire - Capitalized Equipment	-	42,000	42,000	to carry over unexpended 2007 budget portion for loose equipment for fire trucks
10-4220-740	Fire - Capitalized Equipment	42,000	711,048	753,048	Budget for 2007 Fire truck lease purchase delivered in 2008
10-4230-200	Jail - Misc Supplies & Services	180,000	47,137	161,323	transfer for Influenza Pandemic Treatment
10-4960-600	Sundry Expense		838,455	47,137	Influenza Pandemic Treatment Program
	Totals		(18,677)	819,778	
	Net Adjustment				

FUND 20 MUNICIPAL SERVICES FUND REVENUES

ACCOUNT	DESCRIPTION	Recommended		Amended Budget	Reason for Change
		Current Budget	Increase DEBIT / Decrease CREDIT		
20-38-70000	Appropriated surplus	-	(3,670)	(3,670)	to adjust for the Wildland fire suppression formula change
	Totals		(3,670)	(3,670)	
	Net Adjustment				

FUND 20 MUNICIPAL SERVICES FUND EXPENDITURES

ACCOUNT	DESCRIPTION	Recommended		Amended Budget	Reason for Change
		Current Budget	Increase DEBIT / Decrease CREDIT		
20-4220-510	Fire - Wildland Fire suppression Insurance	22,000	3,670	25,670	recalculated formula for new rate
	Totals		3,670	3,670	
	Net Adjustment				

FUND 23 CACHE VALLEY VISITORS BUREAU FUND REVENUES

ACCOUNT	DESCRIPTION	Recommended		Amended Budget	Reason for Change
		Current Budget	Increase DEBIT / Decrease CREDIT		
23-38-90000	Appropriated Surplus	-	(40,000)	(40,000)	Increase to cover American West Heritage Center bond pymt
	Totals	-	(40,000)	(40,000)	
	Net Adjustment			(40,000)	

FUND 23 CACHE VALLEY VISITORS BUREAU FUND EXPENDITURES

ACCOUNT	DESCRIPTION	Recommended		Amended Budget	Reason for Change
		Current Budget	Increase DEBIT / Decrease CREDIT		
23-4780-490	Advertising & Promotions	159,646	(27,500)	132,146	American West Heritage Center bond payment
23-4780-920	Contributions to Other Units	-	(27,500)	67,500	American West Heritage Center bond payment
	Totals	-	(27,500)	67,500	
	Net Adjustment			40,000	

FUND 27 CPDO FUND REVENUES

ACCOUNT	DESCRIPTION	Recommended		Amended Budget	Reason for Change
		Current Budget	Increase DEBIT / Decrease CREDIT		
27-38-92000	Appropriated Surplus	(5,945)	(7,417)	(13,362)	Increase to cover expenses
	Totals	(5,945)	(7,417)	(13,362)	
	Net Adjustment			(7,417)	

FUND 27 CPDO FUND EXPENDITURES

ACCOUNT	DESCRIPTION	Recommended		Amended Budget	Reason for Change
		Current Budget	Increase DEBIT / Decrease CREDIT		
27-4181-484	Quality Growth - Ag Protection	-	2,917	2,917	to carry over unexpended grant balance
27-4181-484	Quality Growth - Ag Protection	2,917	4,500	7,417	Public Survey Land Preservation expense
	Totals	2,917	7,417	7,417	
	Net Adjustment			7,417	

FUND 10 GENERAL FUND REVENUES

budget hearing - 02/26/08 6pm

ACCOUNT	DESCRIPTION	Current Budget	Recommended		Amended Budget	Reason for Change
			Decrease DEBIT	Increase CREDIT		
10-33-43100	Vol Fire Assistance Grant	(2,500)		(2,500)	(5,000)	adjust to actual VFA grant award
10-36-95000	Lease Proceeds	-		(711,048)	(711,048)	Recognized lease proceeds contracted for in 2007
10-38-90000	appropriated surplus	(309,100)		(106,230)	(415,330)	increase to cover expenses
	Totals			(819,778)		
	Net Adjustment				(819,778)	

FUND 10 GENERAL FUND EXPENDITURES

ACCOUNT	DESCRIPTION	Current Budget	Recommended		Amended Budget	Reason for Change
			Increase DEBIT	Decrease CREDIT		
10-4170-200	Election - materials supplies & services	125,000	25,000		150,000	reappropriate unexpended funds from 2007
10-4220-481	VFA Special Grant expense	5,000	5,000		10,000	adjust to actual VFA grant award
10-4220-630	Fire - range fire suppression	27,000	8,270		35,270	based on state formula for minimum for participation in fund
10-4220-740	Fire - Capitalized Equipment	-	42,000		42,000	to carry over unexpended 2007 budget portion for loose equipment for fire trucks
10-4220-740	Fire - Capitalized Equipment	42,000	711,048		753,048	Budget for 2007 Fire truck lease purchase delivered in 2008
10-4230-200	Jail - Misc Supplies & Services	180,000	47,137	(18,677)	161,323	transfer for Influenza Pandemic Treatment
10-4960-600	Sundry Expense		838,455	(18,677)	47,137	Influenza Pandemic Treatment Program
	Totals				819,778	
	Net Adjustment					

FUND 20 MUNICIPAL SERVICES FUND REVENUES

ACCOUNT	DESCRIPTION	Current Budget	Recommended		Amended Budget	Reason for Change
			Decrease DEBIT	Increase CREDIT		
20-38-70000	Appropriated surplus	-		(3,670)		to adjust for the Wildland fire suppression formula change
	Totals			(3,670)		
	Net Adjustment				(3,670)	

FUND 20 MUNICIPAL SERVICES FUND EXPENDITURES

ACCOUNT	DESCRIPTION	Current Budget	Recommended		Amended Budget	Reason for Change
			Increase DEBIT	Decrease CREDIT		
20-4220-510	Fire - Wildland Fire suppression insurance	22,000	3,670		25,670	recalculated formula for new rate
	Totals		3,670		3,670	
	Net Adjustment					

FUND 23 CACHE VALLEY VISITORS BUREAU FUND REVENUES

ACCOUNT	DESCRIPTION	Recommended		Amended Budget	Reason for Change
		Current Budget	Decrease DEBIT / Increase CREDIT		
23-38-90000	Appropriated Surplus	-	(40,000)	(40,000)	increase to cover American West Heritage Center bond pymt
	Totals	-	(40,000)	(40,000)	
	Net Adjustment			(40,000)	

FUND 23 CACHE VALLEY VISITORS BUREAU FUND EXPENDITURES

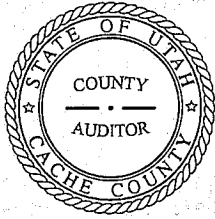
ACCOUNT	DESCRIPTION	Recommended		Amended Budget	Reason for Change
		Current Budget	Increase DEBIT / Decrease CREDIT		
23-4780-490	Advertising & Promotions	159,646	(27,500)	132,146	American West Heritage Center bond payment
23-4780-920	Contributions to Other Units	-	(27,500)	67,500	American West Heritage Center bond payment
	Totals	-	(27,500)	67,500	
	Net Adjustment			40,000	

FUND 27 CPDO FUND REVENUES

ACCOUNT	DESCRIPTION	Recommended		Amended Budget	Reason for Change
		Current Budget	Decrease DEBIT / Increase CREDIT		
27-38-92000	Appropriated Surplus	(5,945)	(7,417)	(13,362)	increase to cover expenses
	Totals	(5,945)	(7,417)	(7,417)	
	Net Adjustment			(7,417)	

FUND 27 CPDO FUND EXPENDITURES

ACCOUNT	DESCRIPTION	Recommended		Amended Budget	Reason for Change
		Current Budget	Increase DEBIT / Decrease CREDIT		
27-4181-484	Quality Growth - Ag Protection	-	2,917	2,917	to carry over unexpended grant balance
27-4181-484	Quality Growth - Ag Protection	2,917	4,500	7,417	
	Totals	2,917	7,417	7,417	
	Net Adjustment			7,417	



Tamra Stones
County Auditor

Cache County
Office of the County Auditor

179 NORTH MAIN, SUITE 202

LOGAN, UTAH 84321

Tel: 435.755.1700

Fax: 435.755.1991

MEMO

TO: Cache County Council

FROM: Cache County Auditor's Office

DATE: February 6, 2008

SUBJECT: 2008 budget transfer (attached)

Attached is a copy of the department budgets affected by assessing & collecting allocations for 2008. Please note that we have increased the payroll and benefit allocation budget lines and reduced operational budget lines to allow all operating costs to be charged to a single fund budget. Conversely, the primary department fund will reduce salary and benefit appropriation lines and increase operational line items. The net effect is zero. When we adopted the 2008 budget, we used this same structure for the following departments: Council, Executive, Attorney, and Surveyor. The attached budget transfer will allow conformity in all departments that are affected by assessing & collecting allocations. We've determined this is a less confusing and time-consuming method for tracking expenses.

FUND 10 GENERAL FUND EXPENDITURES

ACCOUNT	DESCRIPTION	Recommended		Amended	Reason for Change
		Current Budget	Increase DEBIT		
10-4134-110	HR - Salary	64,759		49,340	to allow operational expenses to be paid out of a single fund
10-4134-130	HR - Employee Benefits	28,954		22,812	to allow operational expenses to be paid out of a single fund
10-4134-210	HR - Subscriptions & Memberships	1,014	186	1,200	to allow operational expenses to be paid out of a single fund
10-4134-230	HR - Travel	2,112	388	2,500	to allow operational expenses to be paid out of a single fund
10-4134-240	HR - Office Supplies & Expense	900	200	1,100	to allow operational expenses to be paid out of a single fund
10-4134-250	HR - Equipment Supplies & Maint	1,268	232	1,500	to allow operational expenses to be paid out of a single fund
10-4134-280	HR - Telephone	590	110	700	to allow operational expenses to be paid out of a single fund
10-4134-310	HR - Professional & Technical	21,125	3,875	25,000	to allow operational expenses to be paid out of a single fund
10-4134-481	HR - Human Resource Expenses	1,690	310	2,000	to allow operational expenses to be paid out of a single fund
10-4134-514	HR - Spec Program-Flexible Spend	1,690	310	2,000	to allow operational expenses to be paid out of a single fund
10-4134-515	HR - Spec Program-Employee Assist	8,400	1,600	10,000	to allow operational expenses to be paid out of a single fund
10-4134-606	HR - Employee Safety Bonus	6,800	1,200	8,000	to allow operational expenses to be paid out of a single fund
10-4134-620	HR - Misc Services	55,913	12,375	68,288	to allow operational expenses to be paid out of a single fund
10-4134-630	HR - Longevity Service Award	4,225	775	5,000	to allow operational expenses to be paid out of a single fund
10-4135-110	GIS - Salary	30,282	2,265	32,547	to allow operational expenses to be paid out of a single fund
10-4135-120	GIS - Temporary Employees	500	900	1,400	to allow operational expenses to be paid out of a single fund
10-4135-130	GIS - Employee Benefits	16,117	535	16,652	to allow operational expenses to be paid out of a single fund
10-4135-230	GIS - Travel	500		-	to allow operational expenses to be paid out of a single fund
10-4135-250	GIS - Equipment Supplies & Maint	100		-	to allow operational expenses to be paid out of a single fund
10-4135-251	GIS - Non-Capitalized Equipment	300		-	to allow operational expenses to be paid out of a single fund
10-4135-311	GIS - Software	800		-	to allow operational expenses to be paid out of a single fund
10-4135-620	GIS - Misc Services	2,000		-	to allow operational expenses to be paid out of a single fund
10-4136-110	ITS - Salary	27,211	10,885	38,096	to allow operational expenses to be paid out of a single fund
10-4136-130	ITS - Employee Benefits	11,861	3,915	15,776	to allow operational expenses to be paid out of a single fund
10-4136-210	ITS - Subscriptions & Memberships	1,100		-	to allow operational expenses to be paid out of a single fund
10-4136-215	ITS - Software Subscription & Licenses	1,200		-	to allow operational expenses to be paid out of a single fund
10-4136-230	ITS - Travel	1,200		-	to allow operational expenses to be paid out of a single fund
10-4136-240	ITS - Office Supplies	200		-	to allow operational expenses to be paid out of a single fund
10-4136-250	ITS - Supplies & Maintenance	500		-	to allow operational expenses to be paid out of a single fund
10-4136-251	ITS - Non-Capitalized Equipment	7,000		-	to allow operational expenses to be paid out of a single fund
10-4136-280	ITS - Telephone	500		-	to allow operational expenses to be paid out of a single fund
10-4136-310	ITS - Professional & Technical	300		-	to allow operational expenses to be paid out of a single fund
10-4136-311	ITS - Software Packages	1,500		-	to allow operational expenses to be paid out of a single fund
10-4136-330	ITS - Education & Training	1,200		-	to allow operational expenses to be paid out of a single fund
10-4136-620	ITS - Misc Services	100		-	to allow operational expenses to be paid out of a single fund
10-4141-110	Auditor - Salary	93,024		58,571	to allow operational expenses to be paid out of a single fund
10-4141-115	Auditor - Overtime Pay	810		510	to allow operational expenses to be paid out of a single fund
10-4141-120	Auditor - Temporary Employees	6,546		4,121	to allow operational expenses to be paid out of a single fund
10-4141-130	Auditor - Employee Benefits	40,551		26,345	to allow operational expenses to be paid out of a single fund
10-4141-210	Auditor - Subscriptions & Memberships	633	518	1,151	to allow operational expenses to be paid out of a single fund
10-4141-230	Auditor - Travel	3,878	3,173	7,051	to allow operational expenses to be paid out of a single fund
10-4141-240	Auditor - Office Expense	3,603	2,948	6,551	to allow operational expenses to be paid out of a single fund
10-4141-250	Auditor - Supplies & Maint	11,000	9,000	20,000	to allow operational expenses to be paid out of a single fund
10-4141-251	Auditor - Non-Capitalized Equipment	4,840	3,960	8,800	to allow operational expenses to be paid out of a single fund

FUND 10 GENERAL FUND EXPENDITURES

ACCOUNT	DESCRIPTION	Recommended		Amended Budget	Reason for Change
		Current Budget	Increase DEBIT		
10-4141-280	Auditor - Telephone	1,210	990	2,200	to allow operational expenses to be paid out of a single fund
10-4141-310	Auditor - Professional & Technical	2,530	2,070	4,600	to allow operational expenses to be paid out of a single fund
10-4141-311	Auditor - Software Packages	8,250	6,750	15,000	to allow operational expenses to be paid out of a single fund
10-4141-610	Auditor - Misc Supplies	1,100	10,500	11,600	to allow operational expenses to be paid out of a single fund
10-4141-620	Auditor - Misc Services	700	9,000	9,700	to allow operational expenses to be paid out of a single fund
10-4141-740	Auditor - Capitalized Equipment	3,025	2,475	5,500	to allow operational expenses to be paid out of a single fund
10-4143-110	Treasurer - Salary	9,690	1,384	11,074	to allow operational expenses to be paid out of a single fund
10-4143-115	Treasurer - Overtime Pay	28	4	32	to allow operational expenses to be paid out of a single fund
10-4143-120	Treasurer - Temporary Employees	443	64	507	to allow operational expenses to be paid out of a single fund
10-4143-130	Treasurer - Employee Benefits	4,070	1,621	5,691	to allow operational expenses to be paid out of a single fund
10-4143-210	Treasurer - Subscriptions & Memberships	18			to allow operational expenses to be paid out of a single fund
10-4143-230	Treasurer - Travel	326			to allow operational expenses to be paid out of a single fund
10-4143-240	Treasurer - Office Expense	501			to allow operational expenses to be paid out of a single fund
10-4143-250	Treasurer - Equipment Supplies & Maint	57			to allow operational expenses to be paid out of a single fund
10-4143-251	Treasurer - Non-Capitalized Equipment	85			to allow operational expenses to be paid out of a single fund
10-4143-280	Treasurer - Telephone	193			to allow operational expenses to be paid out of a single fund
10-4143-310	Treasurer - Professional & Technical	711			to allow operational expenses to be paid out of a single fund
10-4143-610	Treasurer - Misc Supplies	71			to allow operational expenses to be paid out of a single fund
10-4143-620	Treasurer - Misc Services	1,111			to allow operational expenses to be paid out of a single fund
10-4144-110	Recorder - Salary	100,963		84,135	to allow operational expenses to be paid out of a single fund
10-4144-120	Recorder - Temporary Employees	3,128		2,607	to allow operational expenses to be paid out of a single fund
10-4144-130	Recorder - Employee Benefits	43,253		36,652	to allow operational expenses to be paid out of a single fund
10-4144-210	Recorder - Subscriptions	250	150	400	to allow operational expenses to be paid out of a single fund
10-4144-230	Recorder - Travel	2,100	1,400	3,500	to allow operational expenses to be paid out of a single fund
10-4144-240	Recorder - Office Expense	5,400	3,600	9,000	to allow operational expenses to be paid out of a single fund
10-4144-250	Recorder - Equipment Supplies & Maint	5,880	3,200	9,080	to allow operational expenses to be paid out of a single fund
10-4144-280	Recorder - Telephone	1,500	1,000	2,500	to allow operational expenses to be paid out of a single fund
10-4144-310	Recorder - Professional & Technical	8,400	5,600	14,000	to allow operational expenses to be paid out of a single fund
10-4144-311	Recorder - Software Packages	1,500	1,000	2,500	to allow operational expenses to be paid out of a single fund
10-4144-620	Recorder - Misc Services	12,000	8,000	20,000	to allow operational expenses to be paid out of a single fund
10-4160-110	Bldg & Grounds - Salary	23,399		9,835	to allow operational expenses to be paid out of a single fund
10-4160-115	Bldg & Grounds - Overtime Pay	690		290	to allow operational expenses to be paid out of a single fund
10-4160-120	Bldg & Grounds - Temporary Employees	28,781		12,096	to allow operational expenses to be paid out of a single fund
10-4160-130	Bldg & Grounds - Employee Benefits	14,792		5,920	to allow operational expenses to be paid out of a single fund
10-4160-251	Bldg & Grounds - Non-Capitalized Equipment	6,000	2,658	8,658	to allow operational expenses to be paid out of a single fund
10-4160-260	Bldg & Grounds - Building & Grounds	26,500	10,400	36,900	to allow operational expenses to be paid out of a single fund
10-4160-270	Bldg & Grounds - Utilities	55,579	24,621	80,200	to allow operational expenses to be paid out of a single fund
10-4160-280	Bldg & Grounds - Telephone	4,158	1,842	6,000	to allow operational expenses to be paid out of a single fund
	Totals		157,989	(157,989)	
	Net Adjustment				

FUND 15 ASSESSING & COLLECTING FUND EXPENDITURES

ACCOUNT	DESCRIPTION	Recommended		CREDIT	Amended Budget	Reason for Change
		Current Budget	Increase DEBIT			
15-4134-110	HR - Salary	12,335	15,419		27,754	to allow operational expenses to be paid out of a single fund
15-4134-130	HR - Employee Benefits	5,515	6,142		11,657	to allow operational expenses to be paid out of a single fund
15-4134-210	HR - Subscriptions & Memberships	186		(186)	-	to allow operational expenses to be paid out of a single fund
15-4134-230	HR - Travel	388		(388)	-	to allow operational expenses to be paid out of a single fund
15-4134-240	HR - Office Supplies & Expense	200		(200)	-	to allow operational expenses to be paid out of a single fund
15-4134-250	HR - Equipment Supplies & Maint	232		(232)	-	to allow operational expenses to be paid out of a single fund
15-4134-280	HR - Telephone	110		(110)	-	to allow operational expenses to be paid out of a single fund
15-4134-310	HR - Professional & Technical	3,875		(3,875)	-	to allow operational expenses to be paid out of a single fund
15-4134-481	HR - Human Resource Expenses	310		(310)	-	to allow operational expenses to be paid out of a single fund
15-4134-514	HR - Spec Program-Flexible Spend	310		(310)	-	to allow operational expenses to be paid out of a single fund
15-4134-515	HR - Spec Program-Employee Assist	1,600		(1,600)	-	to allow operational expenses to be paid out of a single fund
15-4134-606	HR - Employee Safety Bonus	1,200		(1,200)	-	to allow operational expenses to be paid out of a single fund
15-4134-620	HR - Misc Services	12,375		(12,375)	-	to allow operational expenses to be paid out of a single fund
15-4134-630	HR - Longevity Service Award	775		(775)	-	to allow operational expenses to be paid out of a single fund
15-4135-110	GIS - Salary	85,959		(2,265)	83,694	to allow operational expenses to be paid out of a single fund
15-4135-120	GIS - Temporary Employees	4,500		(900)	3,600	to allow operational expenses to be paid out of a single fund
15-4135-130	GIS - Employee Benefits	44,053		(535)	43,518	to allow operational expenses to be paid out of a single fund
15-4135-230	GIS - Travel	4,500	500		5,000	to allow operational expenses to be paid out of a single fund
15-4135-250	GIS - Equipment Supplies & Maint	900	100		1,000	to allow operational expenses to be paid out of a single fund
15-4135-251	GIS - Non-Capitalized Equipment	2,700	300		3,000	to allow operational expenses to be paid out of a single fund
15-4135-311	GIS - Software	7,200	800		8,000	to allow operational expenses to be paid out of a single fund
15-4135-620	GIS - Misc Services	32,000	2,000		34,000	to allow operational expenses to be paid out of a single fund
15-4136-110	ITS - Salary	244,902		(10,885)	234,017	to allow operational expenses to be paid out of a single fund
15-4136-130	ITS - Employee Benefits	106,752		(3,915)	102,837	to allow operational expenses to be paid out of a single fund
15-4136-210	ITS - Subscriptions & Memberships	9,900	1,100		11,000	to allow operational expenses to be paid out of a single fund
15-4136-215	ITS - Software Subscription & Licenses	10,800	1,200		12,000	to allow operational expenses to be paid out of a single fund
15-4136-230	ITS - Travel	10,800	1,200		12,000	to allow operational expenses to be paid out of a single fund
15-4136-240	ITS - Office Supplies	1,800	200		2,000	to allow operational expenses to be paid out of a single fund
15-4136-250	ITS - Supplies & Maintenance	4,500	500		5,000	to allow operational expenses to be paid out of a single fund
15-4136-251	ITS - Non-Capitalized Equipment	63,000	7,000		70,000	to allow operational expenses to be paid out of a single fund
15-4136-280	ITS - Telephone	4,500	500		5,000	to allow operational expenses to be paid out of a single fund
15-4136-310	ITS - Professional & Technical	2,700	300		3,000	to allow operational expenses to be paid out of a single fund
15-4136-311	ITS - Software Packages	13,500	1,500		15,000	to allow operational expenses to be paid out of a single fund
15-4136-330	ITS - Education & Training	10,800	1,200		12,000	to allow operational expenses to be paid out of a single fund
15-4136-620	ITS - Misc Services	900	100		1,000	to allow operational expenses to be paid out of a single fund
15-4141-110	Auditor - Salary	79,243	34,453		113,696	to allow operational expenses to be paid out of a single fund
15-4141-115	Auditor - Overtime Pay	690	300		990	to allow operational expenses to be paid out of a single fund
15-4141-120	Auditor - Temporary Employees	5,576	2,425		8,001	to allow operational expenses to be paid out of a single fund
15-4141-130	Auditor - Employee Benefits	34,543	14,206		48,749	to allow operational expenses to be paid out of a single fund
15-4141-210	Auditor - Subscriptions & Memberships	518		(518)	-	to allow operational expenses to be paid out of a single fund
15-4141-230	Auditor - Travel	3,173		(3,173)	-	to allow operational expenses to be paid out of a single fund
15-4141-240	Auditor - Office Expense	2,948		(2,948)	-	to allow operational expenses to be paid out of a single fund
15-4141-250	Auditor - Supplies & Maint	9,000		(9,000)	-	to allow operational expenses to be paid out of a single fund
15-4141-251	Auditor - Non-Capitalized Equipment	3,960		(3,960)	-	to allow operational expenses to be paid out of a single fund

FUND 15 ASSESSING & COLLECTING FUND EXPENDITURES

ACCOUNT	DESCRIPTION	Recommended		CREDIT	Amended Budget	Reason for Change
		Current Budget	Increase DEBIT			
15-4141-280	Auditor - Telephone	990		(990)	-	to allow operational expenses to be paid out of a single fund
15-4141-310	Auditor - Professional & Technical	2,070		(2,070)	-	to allow operational expenses to be paid out of a single fund
15-4141-311	Auditor - Software Packages	6,750		(6,750)	-	to allow operational expenses to be paid out of a single fund
15-4141-610	Auditor - Misc Supplies	10,500		(10,500)	-	to allow operational expenses to be paid out of a single fund
15-4141-620	Auditor - Misc Services	9,000		(9,000)	-	to allow operational expenses to be paid out of a single fund
15-4141-740	Auditor - Capitalized Equipment	2,475		(2,475)	-	to allow operational expenses to be paid out of a single fund
15-4143-110	Treasurer - Salary	128,741		(1,384)	127,357	to allow operational expenses to be paid out of a single fund
15-4143-115	Treasurer - Overtime Pay	372		(4)	368	to allow operational expenses to be paid out of a single fund
15-4143-120	Treasurer - Temporary Employees	5,892		(64)	5,828	to allow operational expenses to be paid out of a single fund
15-4143-130	Treasurer - Employee Benefits	54,077		(1,621)	52,456	to allow operational expenses to be paid out of a single fund
15-4143-210	Treasurer - Subscriptions & Memberships	217	18		235	to allow operational expenses to be paid out of a single fund
15-4143-230	Treasurer - Travel	3,905	326		4,231	to allow operational expenses to be paid out of a single fund
15-4143-240	Treasurer - Office Expense	5,999	501		6,500	to allow operational expenses to be paid out of a single fund
15-4143-250	Treasurer - Equipment Supplies & Maint	681	57		738	to allow operational expenses to be paid out of a single fund
15-4143-251	Treasurer - Non-Capitalized Equipment	1,023	85		1,108	to allow operational expenses to be paid out of a single fund
15-4143-280	Treasurer - Telephone	2,315	193		2,508	to allow operational expenses to be paid out of a single fund
15-4143-310	Treasurer - Professional & Technical	8,519	711		9,230	to allow operational expenses to be paid out of a single fund
15-4143-610	Treasurer - Misc Supplies	852	71		923	to allow operational expenses to be paid out of a single fund
15-4143-620	Treasurer - Misc Services	13,311	1,111		14,422	to allow operational expenses to be paid out of a single fund
15-4144-110	Recorder - Salary	67,308	16,828		84,136	to allow operational expenses to be paid out of a single fund
15-4144-120	Recorder - Temporary Employees	2,086	521		2,607	to allow operational expenses to be paid out of a single fund
15-4144-130	Recorder - Employee Benefits	28,836	6,601		35,437	to allow operational expenses to be paid out of a single fund
15-4144-210	Recorder - Subscriptions	150		(150)	-	to allow operational expenses to be paid out of a single fund
15-4144-230	Recorder - Travel	1,400		(1,400)	-	to allow operational expenses to be paid out of a single fund
15-4144-240	Recorder - Office Expense	3,600		(3,600)	-	to allow operational expenses to be paid out of a single fund
15-4144-250	Recorder - Equipment Supplies & Maint	3,200		(3,200)	-	to allow operational expenses to be paid out of a single fund
15-4144-280	Recorder - Telephone	1,000		(1,000)	-	to allow operational expenses to be paid out of a single fund
15-4144-310	Recorder - Professional & Technical	5,600		(5,600)	-	to allow operational expenses to be paid out of a single fund
15-4144-311	Recorder - Software Packages	1,000		(1,000)	-	to allow operational expenses to be paid out of a single fund
15-4144-620	Recorder - Misc Services	8,000		(8,000)	-	to allow operational expenses to be paid out of a single fund
15-4160-110	Bldg & Grounds - Salary	10,513	13,564		24,077	to allow operational expenses to be paid out of a single fund
15-4160-115	Bldg & Grounds - Overtime Pay	310	400		710	to allow operational expenses to be paid out of a single fund
15-4160-120	Bldg & Grounds - Temporary Employees	12,931	16,685		29,616	to allow operational expenses to be paid out of a single fund
15-4160-130	Bldg & Grounds - Employee Benefits	6,646	8,872		15,518	to allow operational expenses to be paid out of a single fund
15-4160-251	Bldg & Grounds - Non-Capitalized Equipment	2,658		(2,658)	-	to allow operational expenses to be paid out of a single fund
15-4160-260	Bldg & Grounds - Building & Grounds	10,400		(10,400)	-	to allow operational expenses to be paid out of a single fund
15-4160-270	Bldg & Grounds - Utilities	24,621		(24,621)	-	to allow operational expenses to be paid out of a single fund
15-4160-280	Bldg & Grounds - Telephone	1,842		(1,842)	-	to allow operational expenses to be paid out of a single fund
	Totals		157,989	(157,989)		
	Net Adjustment					