



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

**SET PUBLIC HEARING:**     AUGUST 25, 2009 – 5:15 P.M. – 1<sup>ST</sup> CDBG PUBLIC HEARING

**ACTION: Motion by Council member Buttars to set a Public Hearing – August 25, 2009 – 5:15 p.m. White seconded the motion. The vote was unanimous, 6-0. Yeates absent.**

**OTHER ITEMS**

- Fair and Rodeo** – Executive Lemon thanked Clerk Jill Zollinger and her staff and Lamont Poulsen for the great job on the Cache County Fair and Rodeo. Lemon had a number of people tell him how much they enjoyed the Fair.
- Cloud Seeding Report** – The summary report for last year states the long-term average for precipitation for December through February shows an average 17% increase and a 10% increase for snow water content.
- Library Report** – Executive Lemon distributed a copy of various user reports from the Logan Library. There were fourteen new users outside of Logan City, three of which were from the unincorporated area of the county. The handout also included the Bookmobile Circulation Report.
- Acreage required for AG Protection Area** – Executive Lemon reminded the Council that a few years ago the AG Advisory board recommended lowering the number of acres required for an AG Protection Area from ten acres to five acres. Lemon said there is an individual who has agricultural land just outside a city, but it is just under ten acres. He wants to put it in an AG Protection Area. Executive Lemon asked for the Council's feelings on lowering the acreage requirement. Council members were supportive of lowering it citing that greenbelt only requires five acres.
- USACCC Meeting** will be September 23 – 25, 2009 in Park City, Utah.

**Chairman Petersen asked Attorney Swink to introduce the new attorneys in the County Attorney's office.**

Attorney Swink introduced Spencer Walsh and Andrew McAdams to the Council.

**ITEMS OF SPECIAL INTEREST**

- **Employee of the Month** was presented to Terry Warner of the Victim Advocate Office by Jim Smith.

**UNIT OR COMMITTEE REPORTS**

- ★ **Landfill Update – Issa Hamud** reviewed the process that brought Cache County into the NURLA group and the subsequent withdrawal of Box Elder County. Hamud said he wants to have geological testing done at the Clarkston property Cache County owns which has been selected as a possible landfill site. Hamud believes the testing will verify the site's viability as a landfill. NURLA will continue to meet but it is difficult to accomplish anything in Box Elder County without the county's participation in NURLA.

Council member Chambers asked about the status of Mountain Fiber as the county's recycling agent. Hamud said the original fee paid to Mountain Fiber when the recycling program began in 2004 was \$25.00 a ton and last year there was no fee.

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

**PUBLIC HEARING:** AUGUST 11, 2009 – 5:45 P.M. – OPEN 2009 BUDGET – Auditor Tamra Stones explained the adjustments to the 2009 Budget. (See Attachment 3 to Resolution No. 2009-24 for details.)

*Tape 1, Side B*

Chairman Petersen opened the Public Hearing and invited public comment.

Executive Lemon noted he gave the Council copies of an analysis of the road tax detailing the projects and Class B Roads transfer of funds and will answer any questions concerning it.

#### **(Attachment 1)**

There was no other public comment.

**ACTION: Motion by Council member Robison to close the Public Hearing – August 11, 2009 – 5:45 p.m. White seconded the motion. The vote was unanimous, 6-0. Yeates absent.**

### **UNIT OR COMMITTEE REPORTS**

- ★ **Greenbelt/Rollback Taxes Discussion** – Council member asked Assessor Howell to explain what is required for an individual who is working with the Farm Service Agency and is not cropping 50% of their crop (as required for greenbelt, etc.) because they are under a program through the Agency to improve their ground? Assessor Howell reviewed the state requirements and responded that the individual should bring documentation of the program they are involved in to her office which she will honor if it is in order.

Council members stated their support of the greenbelt/rollback program and observed that there is a group that wants to eliminate the program.

Vice Chairman Zilles remarked that some farmers find that it is more economically viable to graze cattle on their agricultural land rather than produce a crop, but then they do not qualify for the greenbelt/rollback. Assessor Howell said that some farmers choose to cut a couple of crops off the land and graze it the rest of the year. This meets the production requirement and still allows them to gain revenue from the grazing.

Assessor Howell reviewed the reasons for the increased property taxes and land values in Cache County. Annual statistical valuing is required with a physical visit to reappraise the value at least every five years. Howell reiterated that because taxing entities are guaranteed the same amount of funding as their last year's budget, if property values go down, property tax goes up and vice-versa. This rate is set by the state. Values are down in all of the state except for Cache County where values have increased; therefore

property taxes in Cache County are higher because of a value increase in addition to the increased tax rate because of lower values statewide.

*Tape 2, Side A*

Howell said contrary to a current rumor, her office staff is the same size it was when they moved into the new Cache County Administration Building in 2003.

Council member Chambers asked if Howell is seeing much anger in residents concerning property values and taxes? Howell said she is; people are very upset, but after talking with her staff, most people understand the situation and believe their property has been valued correctly.

Executive Lemon and Assessor Howell stated the ad being run by the Logan School District does not give all the facts. The School District receives the same money for its budget as last year, but the values in the rest of the state are down so the tax rate goes up to guarantee them their funding as previously explained.

- ★ **Cache County Financial Update** – Executive Lemon reviewed current and projected tax sales tax revenues including RAPZ Tax Restaurant Tax, County Transit Tax and Transit Room Tax as well as payroll savings.

(Attachment 2)

#### **INITIAL PROPOSAL FOR CONSIDERATION**

- **Resolution No. 2009-24 – Adjustments to 2009 Budget**

(Attachment 3)

**ACTION: Motion by Council member Chambers to waive the rules and approve Resolution No. 2009-24 – Adjustments to 2009 Budget. Robison seconded the motion. The vote was unanimous, 6-0. Yeates absent.**

#### **OTHER BUSINESS**

- ✓ **Wellsville Founder's Day Parade – Monday, September 7, 2009 – 10:00 a.m.** – Those attending will be Executive Lemon and Council members White and Zilles.
- ✓ **Council Summer Social** – Vice Chairman Zilles asked Council members to let him know if they will not be attending so he has a count for food. Council member Buttars will bring dessert and Council member Robison will bring rolls.

#### **PENDING ACTION**

- **Workshop – Residential/Agricultural Zone** – Chairman Petersen explained that after this workshop a Public Hearing will be held on the subject and said he hopes the media will provide some information for the public prior to the meeting.

Director Runhaar presented the density proposals for two-acre, five-acre and ten-acre zones.

Council member White asked how this helps prevent sprawl?

Council members replied they see this as one component of the solution for the residential/agricultural zone.

Chairman Petersen responded that if the Council approves this component but it isn't made effective until later, that allows the county to proceed more effectively to discuss standards, clustering, etc.

*Tape 2, Side B*

Council member Buttars asked the Planning Commission's feelings on the A-10 zone? Runhaar said there are a variety of opinions but the vote from the Planning Commission was for the A-10 Zone to be the base agricultural zone.

Buttars stated he sees the proposed density zones as a step closer to clustering which he believes will help preserve agricultural land.

### **COUNCIL MEMBER REPORTS**

**Brian Chambers** advised Council members that he will notify the Celebrate America Show who wants complimentary tickets to the September 2, 2009 show if Council members tell him their desires. Buttars, Petersen, Robison and Executive Lemon indicated they and their spouses want to attend.

**Craig "W" Buttars** thanked Clerk Jill Zollinger for the Fair and Rodeo and all the work that went in to making it a success.

### **ADJOURNMENT**

The Council meeting adjourned at 7:35 p.m.

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

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**APPROVAL:** H. Craig Petersen  
Chairman

CACHE COUNTY  
Road Tax Analysis  
August, 2009

Income Statement		Actual	Estimate	Total
Revenues	46-31-30000			
Year 2008		\$ 2,201,467		
Year 2009			\$ 2,504,000	
Total				\$ 4,705,467
Expense	46-4420-760			
100 East Road Improvements			\$ 1,392,188	
200 East Road Improvements-Engineering & ROW			\$ 250,000	
3200 South Road Improvements			\$ 658,244	
200 East Road Improvements			\$ 2,900,251	
				\$ 5,200,683
Total Revenue				\$ 4,705,467
Total Expense				\$ (5,200,683)
Difference				\$ (495,216)

Balance Sheet				
Cash		\$ 3,254,513		
Approved Road Improvements			\$ (5,200,683)	
Difference				\$ (1,946,170)
Plus				
June, 2009		\$ 251,603		
July, 2009		\$ 187,885		
August, 2009		\$ 194,623		
September, 2009		\$ 231,357		
October, 2009		\$ 176,238		
Total additional Cash by December 31, 2009				\$ 1,041,706
Cash Shortage on December 31, 2009				\$ (904,464)

Transfer Class B-Assume Payment for all Projects by October 31, 2009	\$ 1,200,000
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# CACHE COUNTY

## SCHEDULE OF SELECTED SALES AND USE TAXES

### 2009 Revenue Report

Local Sales and Use Tax						
Month	2005	2006	2007	2008	2009	YTD %
January	41,477	50,215	54,702	49,334	49,642	7.6%
February	40,360	49,022	51,104	47,731	-	14.9%
March	57,586	64,349	73,655	65,375	36,283	25.0%
April	53,456	50,530	56,537	45,764	39,640	33.0%
May	40,128	49,626	53,347	-	49,839	38.6%
June	58,235	71,129	68,321	59,062	49,376	48.5%
July	45,967	56,756	52,227	47,524	39,730	56.4%
August	45,173	56,443	58,595	53,989	45,135	64.7%
September	59,232	67,668	68,219	60,442	50,530	74.6%
October	40,496	51,443	49,483	43,022	35,966	81.8%
November	48,544	52,775	51,946	43,632	36,476	89.4%
December	68,565	75,946	68,219	60,387	50,484	100.0%
<b>Totals</b>	<b>599,219</b>	<b>695,902</b>	<b>706,355</b>	<b>576,262</b>	<b>483,100</b>	
% Change	6.7%	16.1%	1.5%	-18.4%	-16.2%	
Average % change:		-16.4%		<b>Budget</b>	<b>635,000</b>	
				<b>Difference</b>	<b>(151,900)</b>	

County Option Sales and Use Tax						
Month	2005	2006	2007	2008	2009	YTD %
January	225,539	264,839	285,793	297,385	290,693	7.1%
February	222,508	252,755	266,820	291,826	268,733	13.9%
March	314,721	348,066	391,651	392,715	323,716	23.4%
April	259,501	274,779	307,151	299,397	267,847	30.9%
May	241,251	274,285	307,897	313,338	284,769	38.4%
June	340,302	381,845	397,965	393,573	358,545	48.3%
July	269,398	304,988	307,316	319,901	291,430	56.2%
August	273,035	313,106	334,628	344,050	313,430	64.5%
September	335,823	359,043	387,108	373,673	340,416	74.1%
October	230,718	276,990	303,417	291,370	265,438	81.4%
November	284,455	301,708	316,934	291,473	265,532	89.2%
December	390,418	412,743	448,387	387,332	352,859	100.0%
<b>Totals</b>	<b>3,387,669</b>	<b>3,765,147</b>	<b>4,055,067</b>	<b>3,996,033</b>	<b>3,623,408</b>	
% Change	7.6%	11.1%	7.7%	-1.5%	-9.3%	
Average % change:		-8.9%		<b>Budget</b>	<b>3,800,000</b>	
				<b>Difference</b>	<b>(176,592)</b>	

\*Highlighted months have been estimated.

# CACHE COUNTY

## SCHEDULE OF SELECTED SALES AND USE TAXES

### 2009 Revenue Report

RAPZ Tax						
Month	2005	2006	2007	2008	2009	YTD %
January	74,628	86,318	92,915	83,752	82,039	6.8%
February	72,903	81,634	85,776	79,409	78,147	13.3%
March	102,679	110,322	128,660	116,177	95,831	22.6%
April	85,799	90,005	101,248	85,096	79,795	29.9%
May	84,180	92,208	104,286	94,841	84,249	37.5%
June	113,429	129,071	138,540	120,109	114,257	47.7%
July	90,704	105,039	103,908	90,337	88,493	55.6%
August	91,815	105,017	112,672	101,530	92,974	63.9%
September	114,966	123,929	136,904	111,628	110,896	73.8%
October	67,249	90,202	98,397	83,796	77,291	80.7%
November	106,342	103,098	108,272	85,825	90,733	88.8%
December	135,400	140,521	156,017	118,823	125,458	100.0%
<b>Totals</b>	<b>1,140,094</b>	<b>1,257,364</b>	<b>1,367,595</b>	<b>1,171,323</b>	<b>1,120,163</b>	
% Change	5.6%	10.3%	8.8%	-14.4%	-4.4%	
				<b>Budget</b>	<b>1,171,000</b>	
				<b>Difference</b>	<b>(50,837)</b>	

Restaurant Tax						
	2005	2006	2007	2008	2009	YTD %
January	74,693	57,384	63,633	69,756	60,407	7.4%
February	55,590	54,457	57,106	61,712	72,249	13.8%
March	76,491	84,568	88,920	86,613	100,293	23.2%
April	65,937	58,706	122,962	70,712	58,548	32.1%
May	49,333	63,418	28,056	84,983	70,927	38.5%
June	93,359	85,531	102,078	98,660	99,784	49.1%
July	53,543	71,305	65,238	73,650	69,661	56.5%
August	57,986	59,881	72,872	88,025	72,485	64.2%
September	93,659	88,021	104,638	105,222	103,550	75.2%
October	50,247	78,282	61,486	64,399	66,837	82.3%
November	53,346	53,875	79,426	64,880	66,837	89.4%
December	88,046	91,504	97,896	103,296	99,784	100.0%
<b>Totals</b>	<b>812,230</b>	<b>846,932</b>	<b>944,311</b>	<b>971,908</b>	<b>941,362</b>	
% Change	10.1%	4.3%	11.5%	2.9%	-3.1%	
				<b>Budget</b>	<b>900,000</b>	
				<b>Difference</b>	<b>41,362</b>	

\*Highlighted months have been estimated.



**CACHE COUNTY**

**SCHEDULE OF SELECTED SALES AND USE TAXES**

**2009 Revenue Report**

<b>County Transportation</b>						
	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>YTD %</b>
January	-	-	-	-	199,417	0.0%
February	-	-	-	-	188,711	0.0%
March	-	-	-	-	238,227	0.0%
April	-	-	-	231,673	198,223	10.5%
May	-	-	-	233,535	210,547	21.1%
June	-	-	-	297,403	251,603	34.6%
July	-	-	-	222,086	187,885	44.7%
August	-	-	-	230,051	194,623	55.2%
September	-	-	-	273,472	231,357	67.6%
October	-	-	-	208,319	176,238	77.1%
November	-	-	-	210,559	178,133	86.6%
December	-	-	-	294,369	249,036	100.0%
<b>Totals</b>	-	-	-	<b>2,201,467</b>	<b>2,504,000</b>	
<b>% Change</b>	<b>-100.0%</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>13.7%</b>	
<b>Average % change:</b>		<b>-15.4%</b>		<b>Budget</b>	<b>3,000,000</b>	
				<b>Difference</b>	<b>(496,000)</b>	

<b>Transient Room Tax</b>						
	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>YTD %</b>
January	5,205	13,581	17,149	14,022	20,431	4.3%
February	9,375	12,653	14,964	15,901	8,480	8.8%
March	41,105	23,427	30,085	21,983	28,047	18.7%
April	4,978	13,669	18,310	17,796	15,298	23.3%
May	12,604	14,747	27,067	33,390	21,141	30.8%
June	42,038	43,852	39,932	39,630	42,756	44.9%
July	33,617	30,299	41,643	33,785	35,782	56.7%
August	28,592	35,483	28,934	36,837	33,659	67.8%
September	39,406	42,526	38,995	37,510	40,937	81.3%
October	28,072	20,789	15,737	23,500	22,743	88.8%
November	11,514	21,733	17,684	10,220	15,768	94.0%
December	7,024	22,112	22,475	19,182	18,194	100.0%
<b>Totals</b>	<b>263,530</b>	<b>294,871</b>	<b>312,975</b>	<b>303,756</b>	<b>303,236</b>	
<b>% Change</b>	<b>-2.0%</b>	<b>11.9%</b>	<b>6.1%</b>	<b>-2.9%</b>	<b>-0.2%</b>	
				<b>Budget</b>	<b>310,000</b>	
				<b>Difference</b>	<b>(6,764)</b>	

\*Highlighted months have been estimated.

**Total Forecast 8,975,269**  
**Total Budget 9,816,000**  
**Total Difference (840,731)**

RESOLUTION NO. 09- 24

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 2009 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 2009 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.

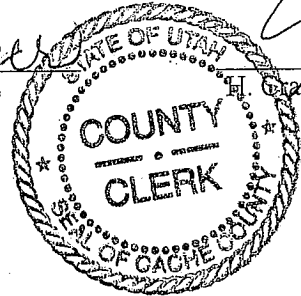
This resolution was duly adopted by the Cache County Council on the 11th day of August, 2009.

ATTESTED TO:

CACHE COUNTY COUNCIL

*Jill N. Zollinger*  
Jill N. Zollinger, Cache County Clerk

*H. Craig Petersen*  
H. Craig Petersen, Chairman



FUND 10 GENERAL FUND REVENUES

Resolution #2009-

Hearing: Aug 11, 2009 5:45pm

ACCOUNT	DESCRIPTION	Recommended		Amended		Reason for Change
		Current Budget	Increase DEBIT	Increase CREDIT	Amended Budget	
103419300	Cities Prosecution Revenue	(\$24,000)		(\$6,600)	(\$30,600)	Budget Inc for Nibley Prosecution
103427107	Fires 100% Reimbursable Costs	(\$1,000)		(\$5,089)	(\$6,089)	Reimb for assistance at Landslide in Logan
103890000	appropriated surplus	(\$1,320,937)		(\$50,000)	(\$1,370,937)	Inc to pay another public defender ATTY
	Totals		\$0	(\$61,689)		
	Net Adjustment				(\$61,689)	

FUND 10 GENERAL FUND EXPENDITURES

ACCOUNT	DESCRIPTION	Recommended		Amended		Reason for Change
		Current Budget	Increase DEBIT	Decrease CREDIT	Amended Budget	
104126310	Public Defender	\$260,000		\$50,000	\$310,000	A Fomesbeck Atty public defender fees
104145113	City Prosecution Expense	\$22,300		\$6,600	\$28,900	Budget Inc for Nibley Prosecution
104220631	Fires 100% Reimbursable Costs	\$1,000		\$5,089	\$6,089	pmt from Logan City for Landslide assist
	Totals		\$61,689	\$0		
	Net Adjustment				\$61,689	

FUND 17 WATER DEVELOPMENT FUND REVENUES

ACCOUNT	DESCRIPTION	Recommended		Amended		Reason for Change
		Current Budget	Decrease DEBIT	Increase CREDIT	Amended Budget	
173344100	STATE GRANTS	(\$75,000)		\$75,000	\$0	GRANT NOT AWARDED
173344110	STATE GRANTS - U G S/ UT ST WATER RESOURCES	\$0		(\$105,530)	(\$105,530)	AQUA STORAGE & RECOVERY STUDY
173371000	GRANTS OTHER LOCAL - MATCH	(\$45,000)		\$21,404	(\$23,596)	ADJUST TO ACTUAL
173890000	APPROP SURPLUS	(\$10,000)		\$1,780	(\$8,220)	A.S.R. STUDY
	Totals		\$98,184	(\$105,530)		
	Net Adjustment				(\$7,346)	

FUND 17 WATER DEVELOPMENT FUND EXPENDITURES

ACCOUNT	DESCRIPTION	Recommended		Amended		Reason for Change
		Current Budget	Increase DEBIT	Decrease CREDIT	Amended Budget	
174115481	WATER BROKERING: AQUA STOR/RCVY STUDY	\$150,000		(\$62,368)	\$87,632	AQUA STORAGE & RECOVERY STUDY
174115621	MISC SERVICES	\$51,437		\$46,118	\$97,555	ADD BACK GRANT MATCH
174115990	CONTRIB TO FUND RESERV	\$0		\$23,596	\$23,596	LOGAN CITY CONTRIB TO FUND RES FOR FUTURE STUDIES
	Totals		\$69,714	(\$62,368)		
	Net Adjustment				\$7,346	

FUND 20 MUNICIPAL SERVICES FUND REVENUES

ACCOUNT	DESCRIPTION	Recommended		Amended		Reason for Change
		Current Budget	Decrease DEBIT	Increase CREDIT	Amended Budget	
203890000	APPROP SURPLUS - CLASS B	(770,303)		(1,200,000)	(1,970,303)	FOR CAP PROJ - ROADS TRANSFER TO FUND 46
	Totals			(1,200,000)		
	Net Adjustment				(1,200,000)	(this is a loan up to \$1,200,000.)

FUND 20 MUNICIPAL SERVICES FUND EXPENDITURES

ACCOUNT	DESCRIPTION	Current Budget	Recommended Increase DEBIT	Decrease CREDIT	Amended Budget	Reason for Change
204810100	CONTRIB TO CAPITAL PROJECTS FUNDS	-	1,200,000	-	1,200,000	FOR CAP PROJ - ROADS TRANSFER TO FUND 46 (this is a loan up to \$1,200,000.)
	Totals		1,200,000	-	1,200,000	
	Net Adjustment					

FUND 23 TOURIST COUNCIL FUND REVENUES

ACCOUNT	DESCRIPTION	Current Budget	Recommended Decrease DEBIT	Increase CREDIT	Amended Budget	Reason for Change
233690000	Sundry Revenue		(\$500)	(\$1,916)	(\$2,416)	Increase Ad Budget by Refund Amount
	Totals		\$0	(\$1,916)	(\$1,916)	
	Net Adjustment					

FUND 23 TOURIST COUNCIL FUND EXPENDITURES

ACCOUNT	DESCRIPTION	Current Budget	Recommended Increase DEBIT	Decrease CREDIT	Amended Budget	Reason for Change
234780490	Advertising and Promotions	\$208,941	\$1,916	\$0	\$210,857	Increase Ad Budget by Refund Amount
	Totals		\$1,916	\$0	\$1,916	
	Net Adjustment					

FUND 24 SENIOR CITIZENS REVENUES

ACCOUNT	DESCRIPTION	Current Budget	Recommended Decrease DEBIT	Increase CREDIT	Amended Budget	Reason for Change
243846500	RSVP - donations other		(\$500)	(\$225)	(\$725)	Collections for EXPO
243899000	Approp Surplus - RSVP		(\$4,650)	(\$775)	(\$5,425)	Ad campaign for RSVP
	Totals		\$0	(\$1,000)	(\$1,000)	
	Net Adjustment					

FUND 24 SENIOR CITIZENS EXPENDITURES

ACCOUNT	DESCRIPTION	Current Budget	Recommended Increase DEBIT	Decrease CREDIT	Amended Budget	Reason for Change
244971230	Center - supplies	\$2,000		(\$200)	\$1,800	transfer to Access Travel
244973480	RSVP - Spec Dept Project (EXPO)	\$3,000		(\$898)	\$2,102	transfer unused balance to vol recognition
244973490	RSVP - Advertising	\$0	\$1,000		\$1,000	Ad campaign for RSVP
244973610	RSVP - Misc Supp Volunteer Recognition	\$3,500	\$898		\$4,398	vol recognition funds increase
244974230	Access - travel	\$0	\$200		\$200	Alzheimer Care Conference
244977110	Admin Support - Salary	\$37,970		(\$2,200)	\$35,770	transfer for temp employee for RAPZ 08 Grant
244977120	Admin Support - temp employees	\$0	\$9,000	(\$6,800)	\$9,000	reclassify temp employee
244977130	Admin Support - Benefits	\$22,774			\$15,974	transfer unneeded funds to temp employee
	Totals		\$11,098	(\$10,098)	\$1,000	
	Net Adjustment					\$0

FUND 46 CAPITAL PROJECTS -ROAD FUND REVENUES

ACCOUNT	DESCRIPTION	Recommended		Amended		Reason for Change
		Current Budget	DEBIT	Increase CREDIT	Budget	
463130000	.25% ROAD TAX	(\$3,000,000)	\$496,000		(\$2,504,000)	ADJUST TO ESTIMATED COLLECTION
463870000	TRANSFER FROM CACHE CO CLASS B	\$0		(\$1,200,000)	(\$1,200,000)	TRANSFER FROM CLASS B ROAD FUNDS -LOAN
463890000	APPROP SURPLUS	\$0		(\$1,497,000)	(\$1,497,000)	TO OFFSET PROJECT COSTS
	Totals		\$496,000	(\$2,697,000)		
	Net Adjustment				(\$2,201,000)	

FUND 46 CAPITAL PROJECTS -ROAD FUND EXPENDITURES

ACCOUNT	DESCRIPTION	Recommended		Amended		Reason for Change
		Current Budget	Increase DEBIT	Decrease CREDIT	Budget	
464420760	NEW ROAD CONSTRUCTION	\$3,000,000	\$2,201,000		\$5,201,000	FOR APPROVED PROJECTS
	Totals		\$2,201,000	\$0	\$2,201,000	
	Net Adjustment				\$0	

FUND 77 AIRPORT FUND EXPENDITURES

ACCOUNT	DESCRIPTION	Recommended		Amended		Reason for Change
		Current Budget	Increase DEBIT	Decrease CREDIT	Budget	
774460302	PROFESSIONAL & TECH	\$163,879		(\$990)	\$162,889	Transfer for LC Fire Training
774460600	SUNDRY EXPENSES	\$2,000		(\$990)	\$2,990	Transfer for LC Fire Training
	Totals		\$990	(\$990)		
	Net Adjustment				\$0	