

## APPROVED

## CACHE COUNTY COUNCIL SPECIAL MEETING

**November 1, 2022 at 5:00 p.m. - Cache County Chamber at 199 North Main, Logan, Utah.**

*In accordance with the requirements of Utah Code Annotated Section 52-4-203, the County Clerk records in the minutes the names of all persons who appear and speak at a County Council meeting and the substance "in brief" of their comments. Such statements may include opinions or purported facts. The County does not verify the accuracy or truth of any statement but includes it as part of the record pursuant to State law.*

**MEMBERS PRESENT:** Chair Barbara Tidwell, Vice Chair Paul Borup, Councilmember Nolan Gunnell, Councilmember Gina Worthen, Councilmember Karl Ward, Councilmember David Erickson, Councilmember Gordon Zilles

**MEMEBERS EXCUSED:**

**STAFF PRESENT:** County Executive David Zook, Interim County Attorney Dane Murray, County Clerk Jess Bradfield, Finance Director Cameron Jenson, HR Director Amy Adams, Terryl Warner, Taylor Sorenson

**OTHER ATTENDANCE:** Trudy Bowler, Cherice Moser, Chelsea Barnes, Madison Shinn, Stefanie Olsen, Kandace McCreary, Jenny Nielsen, Sara Owen, Tonya Ryan, Danny Major, Nathan Argyle, Bailey Nielson, Valerie Steadman, Neil Murray, Debra Murray, Dustin Hansen, Brock Merchant, Mark K. Ensign, Brady Christensen

### Council Meeting

**1. Call to Order** - Chair Barbara Tidwell [0:06](#)

**Action:** Motion made by Councilmember Karl Ward to amend the agenda and add an opening and pledge of allegiance to be led by Councilmember Gina Worthen; seconded by Councilmember David Erickson [0:36](#)

**Motion passes.**

**Aye:** 6 Barbara Tidwell, Paul Borup, David Erickson, Nolan Gunnell, Gina Worthen, Karl Ward

**Nay:** 0

**Absent:** 1 Gordon Zilles

**Action:** Motion made by Councilmember Paul Borup to approve the agenda as amended; seconded by Councilmember Gina Worthen [1:11](#)

**Motion passes.**

**Aye:** 6 Barbara Tidwell, Paul Borup, David Erickson, Nolan Gunnell, Gina Worthen, Karl Ward

**Nay:** 0

**Absent:** 1 Gordon Zilles

**2. Opening and Pledge of Allegiance** – Councilmember Gina Worthen [1:31](#)

**3. Items of Special Interest** [1:53](#) **ATTACHMENT 1**

a. Appointment of Interim Cache County Attorney

**Action:** Motion made by Councilmember David Erickson so accept the recommendation of County Attorney John Luthy and to approve the appointment of Dane Murray as Interim Cache County Attorney, to act as County Attorney until the office of County Attorney is filled in the 2024 General Election; seconded by Councilmember Gina Worthen [3:07](#)

**Motion passes.**

**Aye:** 7 Barbara Tidwell, Paul Borup, David Erickson, Gordon Zilles, Nolan Gunnell, Gina Worthen, Karl Ward

**Nay:** 0

b. Oath of Office [3:58](#)

**Discussion:** Interim County Attorney Dane Murray spoke [5:02](#).

**4. Initial Proposals for Consideration of Action** [6:09](#) **ATTACHMENT 2**

a. Discussion of 2023 Cache County Budget

**Discussion:** Councilmember discussion with County Executive David Zook.

**5. Executive Session** – Utah Code 52-4-205(1)(a) – Discussion of the character, professional competence, or physical or mental health of an individual [1:47:51](#)

**Action:** Motion made by Councilmember Gina Worthen to move in to Executive Session; seconded by Councilmember Gordon Zilles

**Motion passes.**

**Aye:** 7 Barbara Tidwell, Paul Borup, David Erickson, Gordon Zilles, Nolan Gunnell, Gina Worthen, Karl Ward

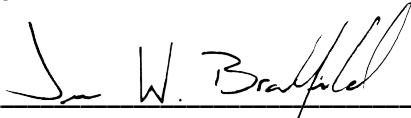
**Nay:** 0

**Action:** Motion made by Councilmember Gordon Zilles to move out of Executive Session; seconded by Councilmember David Erickson

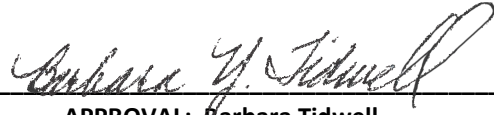
**Motion passes.**

**Aye:** 6 Barbara Tidwell, Paul Borup, David Erickson, Gordon Zilles, Nolan Gunnell, Gina Worthen, Karl Ward

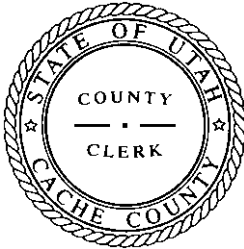
**Nay:** 0



ATTEST: Jess W. Bradfield  
County Clerk/Auditor



APPROVAL: Barbara Tidwell  
Chair



**CACHE COUNTY COUNCIL MEETING  
NOVEMBER 1, 2022**

**ATTACHMENT 1**

# OATH OF OFFICE

\*\*\*\*\*

STATE OF UTAH  
COUNTY OF CACHE

*I, Dane Stuart Murray, having been appointed to the office of*

**Interim Cache County Attorney**

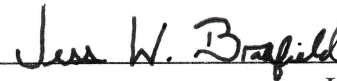
*do solemnly swear that I will support, obey and defend the  
Constitution of the United States and the Constitution of the State  
of Utah, and that I will discharge the duties of my office with fidelity.*

Signed



*Subscribed and sworn to before me this 1st Day of November, 2022.*

Signed



Jess W. Bradfield

Cache County Clerk/Auditor



**CACHE COUNTY COUNCIL MEETING  
NOVEMBER 1, 2022**

**ATTACHMENT 2**



# 2023 TENTATIVE BUDGET

Proposed by the County Executive



**DAVID N. ZOOK**

COUNTY EXECUTIVE

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



**COUNTY COUNCIL**

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

October 25, 2022

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

To the Cache County Council and Cache County citizens,

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

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

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

Sincerely,

David Zook  
Cache County Executive

# Top Ten Highlights – 2023 Proposed Tentative Budget

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



# Tentative Budget 2023

## Balance of Expenditures and Revenues by Fund

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

# Tentative Budget 2023

## Summary by Revenue Source

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

# Tentative Budget 2023

## Summary by Expenditure Services

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

# Tentative Budget 2023

## Summary by Expenditure Class

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

# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

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

### EXPENDITURES

#### General Government

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

# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

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

# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

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



# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

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

# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

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

# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

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

# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

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

# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

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

# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

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

# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

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



# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

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

# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

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

# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

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

# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

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

# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

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

# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

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

# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

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



# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

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

# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

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

# Tentative Budget 2023

## Fund Revenues and Expenditures by Department

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