

Cache County

— 1857 —

CACHE COUNTY EXECUTIVE OFFICE

2021

TENTATIVE CITIZENS BUDGET

**199 NORTH MAIN STREET, LOGAN, UTAH,
84321**





Financial Balancing Act. Cache County is required by the Uniform Fiscal Procedures Act for Utah Counties to only operate under a balanced budget. Therefore, the total of expenditures must be equal to the total revenues.

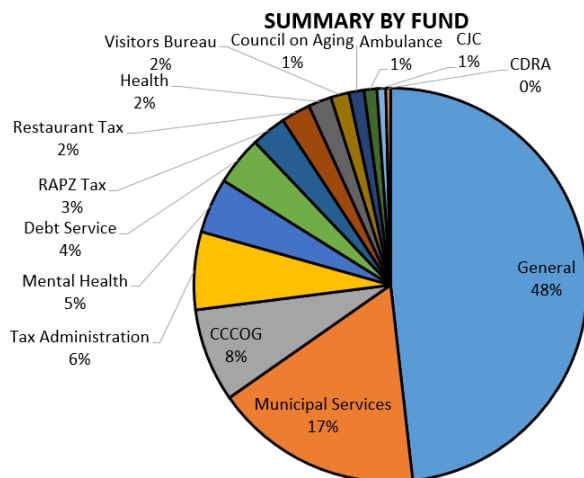
What does that mean? Expenditures are all of the methods in which the county spends money. Revenues are all of the methods in which the county receives money. In the adopted budget for 2021, the county had **\$69.3 Million** in revenue and by code had the same amount in expenditures.

Structure of Funds. The budget for Cache County is broken up into different funds. The individual funds for the county budget are seen on the right. Funds exist in order to compartmentalize the finances, so they can be organized and tracked individually. It also assists with knowing how certain areas spend and receive their resources. Each fund has its own revenues and expenditures, and they must be equal like the entire budget, as you can see on the right.

What is a fund? A fund is simply a specific portion of the budget, separate from the rest, in order to be used for a specific purpose. Some funds are considered “restricted” if they have a special revenue source. That means the revenues are only permitted to be used for a specific purpose (see Fund Definitions for a list of restricted funds).

An example of a restricted fund is the Mental Health fund which receives the entirety of its revenue from grants that must be used for mental health services (see revenue summary for details). The General fund is not restricted and accounts for **48%** of county revenues. The General fund is primarily for basic government functions, such as public safety, development services, the county executive and council, etc. which is why it is the largest fund.

SUMMARY BY FUND		
Fund	Revenues	Expenses
General	\$ 33,402,400	\$ 33,402,400
Municipal Services	\$ 11,845,700	\$ 11,845,700
CCCOG	\$ 5,322,000	\$ 5,322,000
Tax Administration	\$ 4,427,600	\$ 4,427,600
Mental Health	\$ 3,135,000	\$ 3,135,000
Debt Service	\$ 2,785,300	\$ 2,785,300
RAPZ Tax	\$ 1,989,900	\$ 1,989,900
Restaurant Tax	\$ 1,669,000	\$ 1,669,000
Health	\$ 1,319,400	\$ 1,319,400
Visitors Bureau	\$ 1,036,200	\$ 1,036,200
Council on Aging	\$ 862,700	\$ 862,700
Ambulance	\$ 732,400	\$ 732,400
Children's Justice Center	\$ 498,700	\$ 498,700
CDRA	\$ 271,000	\$ 271,000
Totals	\$ 69,297,300	\$ 69,297,300



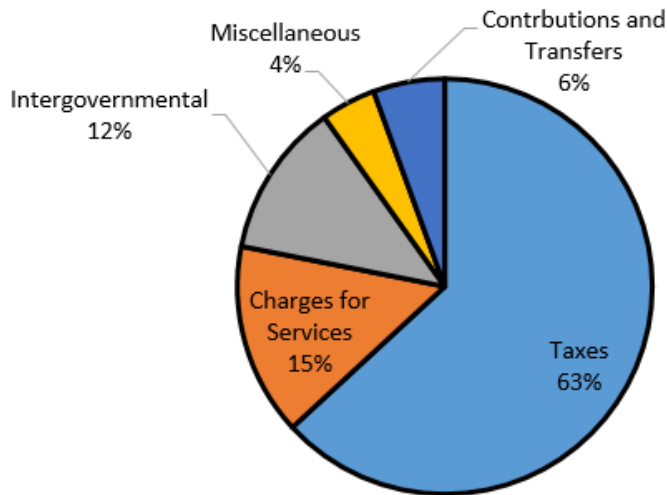
Fund Balances. Fund Balances are accounts that hold revenue that the county receives but is unable to spend by the end of the budget cycle. Due to the nature of restricted revenue sources, some revenue sources can only legally be spent in certain areas. If an expense area has received an excess in revenue, then those restricted revenue sources are placed in the Fund Balances for future use. The county is bound to honor the constraints on the specific purposes for which amounts in certain revenue sources can be spent. Fund Balances in the county budget exist to uphold the laws on restricted revenue sources.



Cache County Revenue Summary

REVENUE SOURCES BY FUND							
Fund	Taxes	Charges for Services	Intergovernmental	Miscellaneous	Contributions and Transfers		Total
General	\$ 23,365,000	\$ 7,003,500	\$ 1,347,100	\$ 1,656,900	\$ 29,900		\$ 33,402,400
Municipal Services	\$ 5,966,000	\$ 1,352,000	\$ 2,804,400	\$ 1,281,300	\$ 442,000		\$ 11,845,700
CCCOG	\$ 5,322,000	\$ -	\$ -	\$ -	\$ -		\$ 5,322,000
Tax Administration	\$ 3,386,500	\$ 875,000	\$ -	\$ -	\$ 166,100		\$ 4,427,600
Mental Health	\$ -	\$ -	\$ 3,135,000	\$ -	\$ -		\$ 3,135,000
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 2,785,300		\$ 2,785,300
RAPZ Tax	\$ 1,989,900	\$ -	\$ -	\$ -	\$ -		\$ 1,989,900
Restaurant Tax	\$ 1,669,000	\$ -	\$ -	\$ -	\$ -		\$ 1,669,000
Health	\$ 1,005,000	\$ 305,000	\$ -	\$ -	\$ 9,400		\$ 1,319,400
Visitors Bureau	\$ 997,500	\$ 34,000	\$ -	\$ 4,700	\$ -		\$ 1,036,200
Council on Aging	\$ -	\$ 88,500	\$ 363,400	\$ 20,100	\$ 390,700		\$ 862,700
Ambulance	\$ -	\$ 714,000	\$ 9,000	\$ -	\$ 9,400		\$ 732,400
Children's Justice Center	\$ -	\$ -	\$ 455,800	\$ 11,900	\$ 31,000		\$ 498,700
CDRA	\$ 50,000	\$ -	\$ 221,000	\$ -	\$ -		\$ 271,000
Totals	\$ 43,750,900	\$ 10,372,000	\$ 8,335,700	\$ 2,974,900	\$ 3,863,800		\$ 69,297,300

TOTAL REVENUE SOURCES BY TYPE



Sources of Revenue. The County has multiple sources of revenue that fund its operations. Each revenue source has limits on what expenses it can be used for. There are different types of each revenue source, which divide their uses even further.

Taxes. Cache County receives **63%** of its total revenue from taxes, and out of that **\$43.7 Million** from taxes, **\$20.8 Million or 47%** are from property taxes. The other tax revenues that the county receives are different forms of sales taxes. These different types of sales taxes includes: the Local sales tax rate which is **1%** on top of the State sales tax rate, County option sales tax which is an additional **.25%**, Restaurant tax, Transient-room-tax (TRT) from

hotel stays, and RAPZ tax. More information on those taxes can be found on the Fund Definitions page.

Intergovernmental. A majority of intergovernmental revenues are in the form of grants from the federal or state governments. Grants typically have very specific uses, and the money must be spent on pre-designated items or projects.

Charges for Services. Revenue from charges for services are in the form of fees when citizens use the government services. Common fees include: fees for business licenses or marriage licenses, Department of Motor Vehicle fees, or jail fees. Fees are limited in use and must only be used to cover the cost the government incurs in providing those services.

Contributions or Transfers. Contributions to a fund come from an outside source, such as public contributions, or from one fund to another. Revenues can be transferred from one fund to another if a fund does not earn enough revenues to cover all of its expenses. Contributions and Transfers are not considered revenue, because they are resources the county already had. The resources are simply moved from one fund or account to another fund or account to balance the fund.



Cache County Expense Summary

BUDGET EXPENSES		
Type	Expenses	% of total
Services	\$ 49,046,900	71%
Contributions and Transfers	\$ 10,559,000	15%
General Government	\$ 5,967,500	9%
Debt Services	\$ 2,785,300	4%
Miscellaneous	\$ 938,600	1%
Totals	\$ 69,297,300	100%

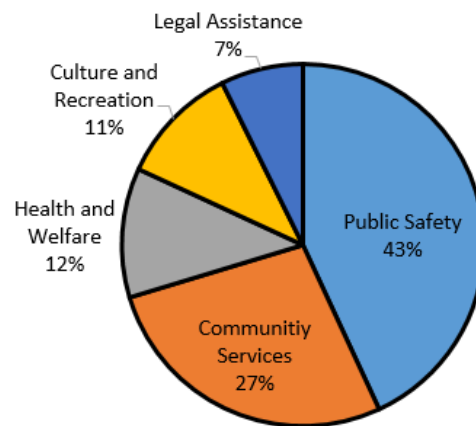
Primary Expenses. Approximately 71% of the money the county spends goes towards services for the public. The two highest expending service areas in Cache County are Community Services, and Public Safety. General government consists of the administrative departments or positions that serve essential roles to support the service departments.

Community Service. Community Services are the infrastructure and community development resources that the county provides. Better infrastructure and community development provides the county residents with better roads, bridges, buildings, and business opportunity. In this area, you will find departments such as Public Works, Road department, Vegetation Management, Building Inspection, and Economic Development. Approximately 76% of the expenses in this area come from road construction and maintenance.

Public Safety. One of the top priorities of the county is public safety and creating a safe county for those who live here. Public Safety is the general safety and security of the county residents. (See next page)

Legal Assistance. The county offers both legal assistance and legal resources to the public in the form of attorneys, record keeping, and protection of rights. In the Cache County Attorney's office they have multiple criminal and civil lawyers accessible to the public. The county also has the Recorder's office which manages property records in the county. The County Clerk's office handles licensing, record keeping, and elections throughout the county. Victim Advocates work to assist victims through the criminal court process, to ensure that victim rights are protected.

EXPENSES BY SERVICE AREA



LEGAL SERVICES BREAKDOWN	
Services	Expenses
Attorney - Criminal/Civil Law	\$ 1,803,300
Victim Advocate	\$ 967,300
Public Defender	\$ 525,500
Recorder - Property Rights	\$ 182,600
Clerk - Licensing/Record Keeping	\$ 128,600
Totals	\$ 3,607,300

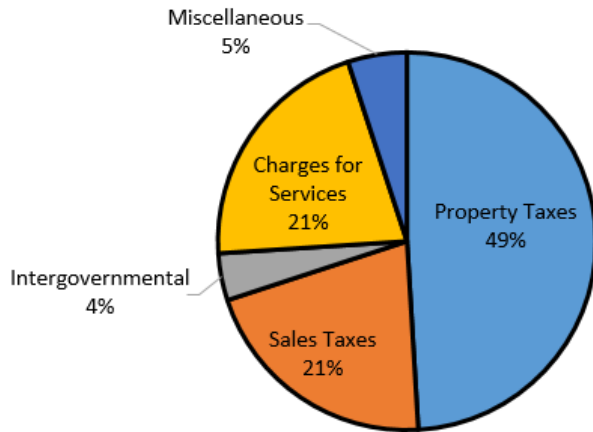
Culture and Recreation. Culture and Recreation serves to enhance the quality of life for the residents. Cache County has a strong and unique culture that is highly valued by the residents. In this area, you will find departments such as the fairgrounds and events center, the annual county fair and rodeo, the trails system managed by the trails department and the Visitors Bureau and tourism promotion.

Health and Welfare. Cache County highly values the health and welfare of its citizens. These resources are to ensure the county residents have the best health and wellness services possible. Most of the county health and welfare expenses are towards the Bear River Health Department (BRHD). The county also provides Mental Health services, and aging services such as the Senior Center and Meals on Wheels.



General Fund

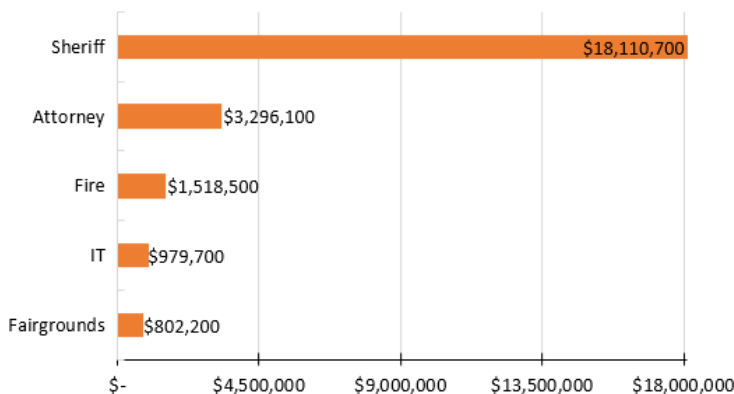
GENERAL FUND REVENUE SOURCES BY TYPE



Property Taxes. The most significant revenue source for the general fund are property taxes. General property taxes are not a special revenue source and are used for general county government purposes

Where property taxes go. The county, for general use, only receives a small portion of the total collected property taxes. A majority of the property taxes that are collected are sent to one of the two school districts in Cache County, depending on where the property is located. The exact portions of where your property taxes goes to depends on your tax district. That information can be found on your annual property tax notice. Other areas that are funded by property taxes include things such as: your city, the Cache County Health fund for the Bear River Health Department, and the mosquito abatement special district.

TOP 5 GENERAL FUND EXPENSES BY DEPARTMENT



Overview. Approximately **48%** of the county’s budget revenues and expenses are within the General fund. The General Fund is the major operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. Unless revenue source is a “special revenue source” then it is accounted for in the general fund. Half of the revenue sources in the county are not special revenue sources, so that is why that portion of the revenue is accounted for in the General Fund. Taxes and charges for services account for **91%** of General Fund revenues.

GENERAL FUND DEPARTMENT EXPENSES	
Department	Expenses
Sheriff	\$ 18,110,700
Attorney	\$ 3,296,100
Fire	\$ 1,518,500
IT	\$ 979,700
Fairgrounds	\$ 802,200
Finance	\$ 622,800
Clerk/Auditor	\$ 495,900
Executive	\$ 409,700
Human Resources	\$ 369,900
Fair and Rodeo	\$ 369,300
Elections	\$ 337,500
Mental Health Services	\$ 322,600

Sheriff’s Office. The most significant expense within the general fund is the Cache County Sheriff’s Office. The Sheriff’s Office accounts for **54%** of the expenses in the General Fund at **\$18.1 Million**. At that amount, the Sherriff’s office alone accounts for **26%** of the total expenses in the county. (see next page for further discussion)

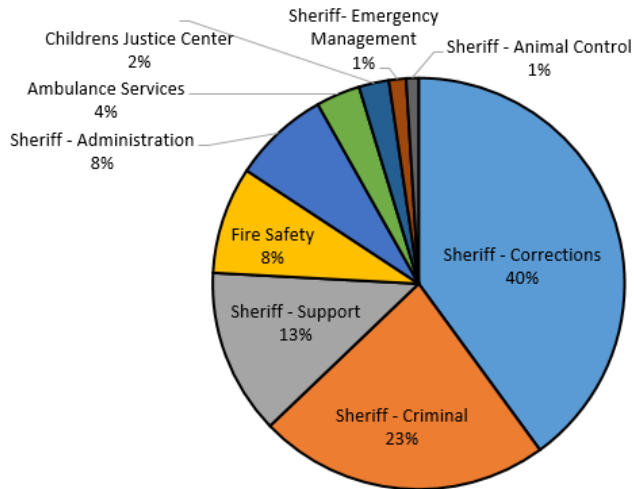


Cache County Public Safety

Public Safety. Public Safety includes services to the residents such as Cache County Sheriff's office, the Victim Advocate, Children's Justice Center, and Emergency services. Approximately **86%** of the Public Safety expenses come from the Sheriff's Office.

Sheriff's office. The Cache County Sheriff's office serves as the principal law enforcement entity in the unincorporated areas of the county. Their primary mission is to preserve the peace and make necessary lawful arrests. The Sheriff's office is broken up into multiple divisions to more efficiently serve the public.

PUBLIC SAFETY EXPENSES BY DEPARTMENT



SHERIFF'S OFFICE	
Services	Expenses
Sheriff - Corrections	\$ 8,449,300
Sheriff - Criminal	\$ 4,832,400
Sheriff - Support	\$ 2,747,200
Sheriff - Administration	\$ 1,604,100
Sheriff - Emergency Management	\$ 284,700
Sheriff - Animal Control	\$ 205,000
Totals	\$ 18,122,700

Administration. Within the Sheriff's office, there are five executive administrators consisting of the Sheriff, Chief Deputy, and three Lieutenants. Lieutenants within Administration oversee the Support Services, the Criminal, and the Jail divisions.

Corrections. The Corrections or Jail Division provides inmate housing while upholding the values and ethics of the Cache County Sheriff's Office. The Cache County jail has a maximum capacity of **360**.

Criminal. The purpose of the Criminal division is to provide municipal type law enforcement services in the smaller communities within Cache County. The Criminal division contracts with **14** communities, the U.S. Forest Service, and the Cache Valley Transit District to provide law enforcement services.

Support. The Support services division is composed of the non-primary functions of the Sheriff's office. Within the support services division you will find the civil law unit, court security and bailiff services, emergency management, investigations, probations, records and search and rescue.

Children's Justice Center (CJC). The CJC is where victims of child abuse are interviewed, temporarily housed, and medically assessed by professionals specifically trained in the forensic investigation of abuse. The CJC works closely with the Division of Child & Family Services and local child abuse detectives.

OTHER PUBLIC SAFETY	
Services	Expenses
Fire Safety	\$ 1,781,600
Ambulance Services	\$ 732,400
Childrens Justice Center	\$ 498,700
Totals	\$ 3,012,700

Fire. The Cache County Fire district supports the various fire departments in Cache County as they provide fire service to protect life, property, and the environment. Some of their duties include, Wildland firefighting, Hazmat response, Training, and Code Enforcement.

Ambulance. Cache County provides emergency medical service and transportation to the residents. This includes services such as: Advanced Life Support (ALS), Paramedic transfer ambulances, Paramedic rescue services, EMT-Intermediate ambulances, and support to local first responder units.



Cache County Fund Definitions

What sets Funds apart? As mentioned on the first page, funds are simply a specific portions of the budget, separate from the rest, in order to be used for a specific purposes. All funds except the General Fund are designated by having a special revenue source, and thus they are restricted. Examples of special revenue sources include certain taxes, federal or state grants, and user fees.

General. The General Fund is the general operating fund of the county. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is where most basic government functions, such as different county departments reside.

Tax Administration. The Tax Administration Fund is where all taxing entities of the County are accounted for. This fund is used to account for expenditures related to the assessing and collecting of property taxes.

Municipal Services. The Municipal Services Fund accounts for the county departments that provide municipal-type services to those who live in the unincorporated area of the county outside of any city limit. These services include Building Inspection, the Road and Vegetation Management Departments, Public Works, Trails Management, and others.

Health. The Health Fund is where the county allocated a portion of the property taxes and other sources to the Bear River Health Department. This way, the county can account for the amounts given to the BRHD, and the revenue that has been portioned out for this specific purpose.

CDRA. The CDRA fund stands for Community Development and Renewal Agency. The sole purpose of this fund is for the identification of areas to develop or redevelop and provide funding alternatives for these activities.

Visitors Bureau. The Visitors Bureau has a special revenue source, the Transient Room Tax, which comes from hotel stays within the valley. When you stay at a hotel, a small tax is added onto your room rate. The county receives that revenue and uses it for visitor's information services and tourism promotion.

Council on Aging. The Council on Aging fund is where all of Cache County's services for the elderly are accounted for. These services include Meals on Wheels and the Cache County Senior Center.

Mental Health. The Mental Health Fund exists to account for the Federal Grant money given to Cache County for mental health services. The county uses that revenue to fund the Bear River Mental Health, which provides health services for the residents of Cache, Box Elder, and Rich Counties.

Restaurant Tax. The Restaurant Tax is a 1% sales tax on prepared food items. This revenue source can be used for either capital projects or maintenance expenses by publicly owned or operated facilities for the purpose of tourism promotion, recreation, cultural arts, convention centers, and airports.

RAPZ Tax. The Recreation, Arts, Parks, and Zoo Tax is 1/10th of 1% sales tax in Cache County. This special revenue source is to support capital projects and operating expenses for publicly owned or operated recreation or park facilities, and the Willow Park Zoo.

Children's Justice Center. The CJC Fund exists to account for the expenses related to the grants awarded to Cache County to fund the Children's Justice Center.

Ambulance. The Ambulance fund accounts for the expenses related to this area of public safety services.

Debt Services. The debt services fund accounts for the resources used for the payment of principal and interest on long-term debt held by the county.

CCCOG. The Cache County Council of Governments Fund is used for the purpose of improving transportation throughout the county. The Council of Governments decides on which projects will get awarded the funding from a voter approved 0.25% sales tax revenue collected for transportation capacity improvements.