

M. LYNN LEMON
COUNTY EXECUTIVE / SURVEYOR

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**Cache
County**
1857

COUNTY COUNCIL
VAL K. POTTER, *CHAIRMAN*
KATHY ROBISON, *VICE CHAIR*
CRAIG "W" BUTTARS
GREG MERRILL
JON WHITE
CORY YEATES
GORDON A. ZILLES

September 19, 2014

PUBLIC NOTICE is hereby given that the Cache County Council of Cache County, Utah will hold a Regular Meeting in the **Cache County Historic Courthouse, County Council Chambers**, 199 North Main, Logan, Utah 84321 at **5:00 p.m.** on **TUESDAY, SEPTEMBER 23, 2014**

AGENDA

5:00 p.m.

1. **CALL TO ORDER**
2. **OPENING / PLEDGE** – Kathy Robison
3. **REVIEW AND APPROVAL OF AGENDA**
4. **REVIEW AND APPROVAL OF MINUTES** (September 9, 2014)
5. **REPORT OF COUNTY EXECUTIVE**
 - a. Appointments
 - b. Warrants
 - c. Other Items
6. **CONSENT AGENDA**
7. **ITEMS OF SPECIAL INTEREST**
 - a. DD Auto and Salvage Update – David Grange
8. **UNIT OR COMMITTEE REPORTS**
9. **BUDGETARY MATTERS**

6:00 p.m.*

10. **PUBLIC HEARINGS, APPEALS AND BOARD OF EQUALIZATION MATTERS**
 - a. **Board of Equalization**
 1. Set Board of Equalization Dates - September 23, 30; October 2, 7, 9
 - b. **Public Hearing – Open 2014 Budget**
11. **PENDING ACTION**
 - a. **Resolution 2014-18 – Amending Personnel Policy & Procedure Manual**
Section IX: Employee Benefits
 - b. **Ordinance 2014-09 – Repealing Cache County Code 3.60**

12. **INITIAL PROPOSAL FOR CONSIDERATION OF ACTION**
 - a. **Resolution 2014-19 – Amendments to 2014 Budget**
 - b. Military Active Duty Property Tax Exemption Applications
 - c. Property Tax Hardship Applications
 - d. Property Tax Settlement Request
 - e. Goals for County Departments and 2015 Budget Priorities
 - f. Scope of Work for Internal Audits

13. **OTHER BUSINESS**
 - a. USACCC Fall Conference – September 24-26, 2014 – Homestead Resort, Midway
 - b. USU Homecoming Parade – Saturday, October 11, 2014 at 10:00 a.m.

 - c. UAC Annual Convention – November 12-14, 2014 – Dixie Center, St. George

14. **COUNCIL MEMBER REPORTS**

15. **EXECUTIVE SESSION** – Utah Code 52-4-205(1)(e) – Discussion of the sale of real property

16. **ADJOURNMENT**



Val K. Potter, Chairman

*Citizens desiring to be heard are encouraged to submit their messages in writing during or prior to the hearing

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify Janeen Allen at 755-1850 at least three working days prior to the meeting.

BUDGET OPENING

Resolution: 2014-19
 Hearing: September 23, 2014 6:00 PM

Department	Account	Title	Description	Adjustment
GENERAL FUND		Adopted Budget: \$23,332,681		Proposed Budget: \$23,365,149

Revenues

GRANTS	100-33-10400	FED GRANT- HOMELAND SECURITY	Proj 2-001 Hazmat Supplies - St Utah	13,968
CONTRIB./TRANSFERS	100-38-73000	CONTRIBUTIONS- OTHER	Powder Mountain water study	18,500
				-

Total Revenue Adjustment: 32,468

Expenditures

WATER DEVELOP.	100-4115-310	PROFESSIONAL & TECHNICAL	Powder Mountain water study	18,500
FINANCE	100-4132-110	SALARY	FTE transfer to Finance Department	7,200
FINANCE	100-4132-130	EMPLOYEE BENEFITS	FTE transfer to Finance Department	4,000
TREASURER	100-4143-110	SALARY	FTE transfer to Finance Department	(7,200)
TREASURER	100-4143-130	EMPLOYEE BENEFITS	FTE transfer to Finance Department	(4,000)
PS ADMIN / SUPPORT	100-4211-330	EDUCATION & TRAINING	Cost overrun communications	(4,500)
PS ADMIN / SUPPORT	100-4211-280	COMMUNICATIONS	Cost overrun communications	4,500
FIRE DEPARTMENT	100-4220-254	HLS -NON-CAPITALIZED EQUIPMENT	Cover EOY Expenditures	15,668
FIRE DEPARTMENT	100-4220-280	COMMUNICATIONS	Cover EOY hazardous material grant close out	1,500
FIRE DEPARTMENT	100-4220-450	HAZARD/MATERIALS SUPPLIES	Cover EOY Expenditures	(1,700)
FIRE DEPARTMENT	100-4220-486	FIRE PREVENTION PROMO-SUPPLIES	Cover EOY hazardous material grant close out	(1,500)
NON-DEPARTMENTAL	100-4150-560	AUDIT	Expanded audit scope	38,300
NON-DEPARTMENTAL	100-4150-580	UNEMPLOYMENT COMPENSATION	Expanded audit scope	(38,300)
RODEO	100-4621-115	OVERTIME PAY	Additional prize money and misc services	(1,000)
RODEO	100-4621-221	ADVERTISING	Additional prize money and misc services	(1,000)
RODEO	100-4621-250	EQUIPMENT SUPPLIES & MAINT	Additional prize money and misc services	500
RODEO	100-4621-290	PRIZE MONEY & TROPHIES	Additional prize money and misc services	5,000
RODEO	100-4621-481	RODEO QUEEN CONTEST EXPENSE	Additional prize money and misc services	(730)
RODEO	100-4621-620	MISCELLANEOUS SERVICES	Additional prize money and misc services	1,250
RODEO	100-4621-621	CONTRACTS	Additional prize money and misc services	(2,900)
RODEO	100-4621-650	SPECIAL RODEO EVENTS	Additional prize money and misc services	(1,120)
				-

Total Expenditure Adjustment: 32,468

MUNICIPAL SERVICES FUND		Adopted Budget: \$4,365,328		Proposed Budget: \$4,463,328
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Revenues

CHARGES FOR SERVICES	200-34-31000	CLASS B CONTRACTS - MUNICIPAL	Additional contract work for municipalities	8,000
MISCELLANEOUS	200-36-90000	SUNDRY REVENUE	Surplus equipment sales	90,000

Total Revenue Adjustment: 98,000

Expenditures

CLASS - B ROADS	200-4415-250	EQUIPMENT SUPPLIES & MAINT	Additional fuel costs; chip & seal costs	(20,000)
CLASS - B ROADS	200-4415-251	NON-CAPITALIZED EQUIPMENT	Plate compactor	2,380
CLASS - B ROADS	200-4415-254	FUEL	Additional fuel costs	15,000
CLASS - B ROADS	200-4415-410	ROAD MAINTENANCE	Gates for Mt. Pisgah	3,000
CLASS - B ROADS	200-4415-412	CHIP & SEAL ROADS - COUNTY	Additional chip & seal costs	2,000
CLASS - B ROADS	200-4415-414	CHIP & SEAL ROADS - MUNICIPAL	Additional contract work for municipalities	7,120
CLASS - B ROADS	200-4415-620	MISC SERVICES	Plate compactor	(1,500)

BUDGET OPENING

Resolution: 2014-19

Hearing: September 23, 2014

6:00 PM

<u>Department</u>	<u>Account</u>	<u>Title</u>	<u>Description</u>	<u>Adjustment</u>
CLASS - B ROADS	200-4415-740	CAPITALIZED EQUIPMENT	Road side spray truck; 1 ton flatbed	110,000
CLASS - B ROADS	200-4415-760	NEW ROAD CONSTRUCTION-CAPITAL	Delayed road constr. - 500 East Millville	(20,000)
Total Expenditure Adjustment:				98,000

SENIOR CENTER**Adopted Budget: \$708,217****Proposed Budget: \$710,717**

Revenues

GRANTS	240-33-10000	FEDERAL GRANTS-CNS -RSVP FUNDS	Grant increase - training/technical assistance	2,500
Total Revenue Adjustment:				2,500

Expenditures

SC - RSVP	240-4973-240	OFFICE SUPPLIES	Grant increase - training/technical assistance	2,500
Total Expenditure Adjustment:				2,500

AIRPORT**Adopted Budget: \$829,183****Proposed Budget: \$829,183**

Revenues

Total Revenue Adjustment: -

Expenditures

AIRPORT	277-4460-230	TRAVEL	Repaving parking lot	(1,000)
AIRPORT	277-4460-250	EQUIPMENT SUPPLIES & MAINT	Repaving parking lot	(5,000)
AIRPORT	277-4460-261	SNOW REMOVAL	Repaving parking lot	(4,000)
AIRPORT	277-4460-262	WEED CONTROL - CHEMICAL	Repaving parking lot	(1,000)
AIRPORT	277-4460-290	FUEL	Repaving parking lot	(2,000)
AIRPORT	277-4460-620	MISC SERVICES	Repaving parking lot	(4,000)
AIRPORT	277-4460-730	IMPROVEMENTS	Repaving parking lot	17,000

Total Expenditure Adjustment: -**DEBT SERVICE FUND****Adopted Budget: \$1,297,640****Proposed Budget: \$1,297,640**

Revenues

Total Revenue Adjustment: -

Expenditures

BOND PAYMENTS	310-4723-830	OTHER CHARGES	Continuing disclosure fees	3,000
BOND PAYMENTS	310-4723-999	CONTRIBUTION TO FUND BALANCE	Continuing disclosure fees	(3,000)

Total Expenditure Adjustment: -

BUDGET OPENING

Resolution: 2014-19

Hearing: September 23, 2014

6:00 PM

<u>Department</u>	<u>Account</u>	<u>Title</u>	<u>Description</u>	<u>Adjustment</u>
<i>CAPITAL PROJECTS - CANAL REBUILD</i>		<i>Adopted Budget: \$1,197,535</i>		<i>Proposed Budget: -\$40,175</i>
Revenues				
GRANTS	400-33-70010	GRANTS OTHER- LOGAN CITY	Project completion	77,275
GRANTS	400-33-70015	GRANTS OTHER- CACHE HIGHLINE	Project completion	(182,450)
CONTRIB./TRANSFERS	400-38-70000	APPROPRIATED SURPLUS	Project completion	(1,132,535)
				-
Total Revenue Adjustment:				(1,237,710)
Expenditures				
CANAL REBUILD	400-4115-481	CANAL REBUILD - DESIGN	Project completion	(90,627)
CANAL REBUILD	400-4115-482	CANAL REBUILD - CONSTRUCTION	Project completion	(1,147,083)
				-
Total Expenditure Adjustment:				(1,237,710)

**CACHE COUNTY
RESOLUTION 2014-18**

**A RESOLUTION AMENDING THE CACHE COUNTY CORPORATION
PERSONNEL POLICY AND PROCEDURE MANUAL
SECTION IX: EMPLOYEE BENEFITS**

WHEREAS, the Cache County Council on September 23, 2014, in a regular meeting of which lawful notice had been given, considered amending Section IX of the Cache County Corporation Personnel Policy and Procedure Manual which describes Rules and Regulations; and

WHEREAS, on September 23, 2014, the Cache County Council approved the proposed amendments to Section IX of the Cache County Corporation Personnel Policy and Procedure Manual; and

WHEREAS, the Cache County Council finds that it is necessary, appropriate, and in the best interest of the County and its personnel that the Cache County Corporation Personnel Policy and Procedure Manual be amended;

NOW THEREFORE, BE IT RESOLVED that the County Council approves the adoption of the following resolution:

1. **Amendments:** The Cache County Corporation Personnel Policy and Procedure Manual is hereby amended as set forth in the attached Exhibit A.
2. **Application:** The amendment to the Cache County Corporation Personnel Policy and Procedure Manual shall apply to all current and future county employees.
3. **Prior Resolution and Policies:** This Resolution and the amendments specified in Exhibit A to the Cache County Corporation Personnel Policy and Procedure Manual supersede all previously adopted resolutions and policies to the extent that they are in conflict with the specified provisions of this Resolution and the attached Exhibit A.
4. **Effective Date:** This Resolution shall be effective immediately upon its adoption.

Adopted by the County Council of Cache County, Utah, this 23rd day of September, 2014.

CACHE COUNTY COUNCIL

By: _____
Val K. Potter, Chairman

ATTEST:

By: _____
Jill N. Zollinger, County Clerk

CACHE COUNTY

EXHIBIT A



SECTION IX - EMPLOYEE BENEFITS

A. Holidays

The following days have been designated as legal holidays for eligible employees:

- The 1st day of January
New Year's Day
- The 3rd Monday of January
Martin Luther King Day
- The 3rd Monday of February
Presidents Day
- The last Monday of May
Memorial Day
- The 4th day of July
Independence Day
- The 24th day of July
State Holiday - Pioneer Day
- The 1st Monday of September
Labor Day
- The 2nd Monday of October
Columbus Day
- The 11th day of November
Veterans Day
- The 4th Thursday of November
Thanksgiving Day
- The Friday after
Thanksgiving Day
- The 25th day of December
Christmas Day

1. If a holiday falls on a Sunday, the following Monday will be observed as a holiday. If a holiday falls on a Saturday, the preceding Friday will be observed as a holiday, if so designated by the Governor of the State of Utah.
2. All merit employees are eligible for paid holidays. Part-time merit employees are eligible for paid holidays if the employee regularly works the day on which the holiday occurs. Part-time merit employees who do not regularly work the day on which the holiday occurs shall not receive holiday pay.
 - a. Paid holiday time granted to part-time merit employees shall be the amount of hours which the employee regularly works on the day on which the holiday occurs. Non-merit, seasonal, and temporary employees are not eligible for paid holidays.
3. An eligible employee required by the department head to work on one of the above holidays will be given another day in lieu of that day.
4. Should any holiday occur while an eligible employee is on Personal Leave, the employee will not be charged with Personal Leave on the day of the holiday.

B. Leaves of Absence

As a benefit for a merit employee and appointed department heads the county provides several types of leave. The various leave benefits are as follows:

1. Family and Medical Leave Act (FML)

FML entitles eligible employees of the county to take unpaid, job-protected leave for specified family and medical reasons with continuation of group health insurance coverage under the same terms and conditions as if the employee had not taken leave. To be eligible for FML benefits an employee must:

- Have worked for Cache County for at least a total of 12 consecutive months
- Have worked at least 1,250 hours over the prior 12 months
- a. An eligible employee may take up to a total of 12 unpaid work-weeks of FML leave during a 12-month period measured forward from when the date the employee's first FML leave begins for one or more of the following reasons:

- b. To qualify for ***unpaid Family Leave***, an employee must meet one or more of the following:
 - i. Birth of a son or daughter, and to care for the newborn child; or
 - ii. Placement of a child with the employee for adoption or foster care; leave for birth or adoption (including foster care placement) must conclude within 12 months of the birth or placement.
- c. To qualify for ***unpaid Medical Leave***, an employee must meet one or more of the following:
 - i. To care for an immediate family member (spouse, child, or parent) with a serious health condition; spouses employed by Cache County are jointly entitled to a combined total of 12 work-weeks of family leave for the birth or placement of a child, and to care for a parent (but not parent-in-law) who has a serious health condition; or
 - ii. To take medical leave if the employee is unable to perform the functions of his or her job position because of a serious health condition.
- d. In 2008 the FMLA was amended to provide employees with family members serving in the Armed Forces, National Guard and Reserves with FML for reasons related to their family members' military service. In 2010 the FMLA was again amended, expanding the military-related leave protections. Military FML unpaid leave may be taken as follows:
 - i. **Qualifying Exigency Leave.** Up to 12 weeks of leave for a qualifying exigency if an employee's spouse, son, daughter, or parent in the National Guard or Reserves is called in support of a contingency operation.
 - ii. **Military Caregiver Leave.** Up to 26 weeks of leave to care for a covered service member on active duty who has a serious injury or illness incurred in the line of duty.
- e. FML may be taken intermittently whenever medically necessary to care for a seriously ill family member, or because the employee is seriously ill and unable to work; intermittent leave for the birth or placement of a child must be approved by the department head.
- f. An employee requesting FML will be required to use leave hours as follows:
 - i. the first three (3) days to draw from an employee's Personal Leave Time pool (PLT);
 - ii. Beginning with the fourth day, they will then draw from any compensatory time accrued;
 - iii. If hired as a merit employee before January 1, 2002, the employee must use their Old Sick Leave pool hours, if they have any hours remaining therein;
 - iv. Once the employee's Old Sick Leave pool is depleted, they will then draw from any hours remaining in their PLT account.
 - v. An employee must use all accrued PLT, compensatory time, and old sick leave before using unpaid leave while on FML. All such paid leave is part of the FML total and all FML-eligible leave is charged against the FML total.
 - a. If an employee has expended all eligible leave time and they then become ill or injured, they may still apply for FML time-off. This would be on a non-compensated basis.
 - vi. Under the guidelines of the law, *the 12-month period measured forward from the date any employee's first use of FML* is the current basis for determining FML eligibility. This means that an employee's 12 week period for FML will begin on the day/month/year they initially take leave; once the employee uses all 12 weeks, they will not be eligible for FML until one full year from the initial day/month/year they started on leave.
 - a. However the County retains the right to change the eligibility period if it is determined to be in the County's best interest.
- g. Time off for bereavement purposes does not qualify for FML.
- h. During FML, personal leave shall not accrue. An employee on FML status shall not receive any other employee benefits during FML not specifically referenced herein.

- i. Cache County will maintain group health insurance coverage for an employee on FML, whenever such insurance was provided before the leave was taken, and on the same terms as if the employee had continued to work. Other insurance coverage will not be maintained unless the employee makes arrangements with Human Resources and payroll to pay the full premiums.
- j. Upon return from FML, an employee will be restored to his/her original job, or to an equivalent job with equivalent pay, benefits, and other employment terms and conditions. The employee's use of FML will not result in the loss of any employment benefit that the employee earned or was entitled to before the leave period.
- k. An employee seeking to use FML is expected to:
 - i. Provide 30 days advanced notice of the need to take FML when the need is foreseeable;
 - ii. Provide medical certification supporting the need for leave due to a serious health condition affecting the employee or an immediate family member;
 - iii. Submit to second and third medical opinions at Cache County's expense when requested to do so; and
 - iv. As determined by the department head and HR, provide reports during the leave period regarding the employee's status and intent to return to work.
- l. Pregnancy is to be considered as a temporary disability and is to be treated as such in any decisions pertaining to employee benefits.
- m. An employee anticipating a leave due to pregnancy should notify her department head as far in advance as possible. The commencement of leave required by pregnancy should be negotiated by the employee, the physician, the department head, and the Director of Human Resources.
- n. An employee who becomes pregnant may continue working until she is no longer able to perform duties in a satisfactory manner or until the employee's health is endangered by working. The county may require an employee to present medical certification from a doctor to continue or resume work.

2. Jury or Witness Duty Leave

Every merit employee shall be entitled to a leave of absence whenever, in obedience to a subpoena or direction by a proper authority, he/she appears as a witness or a juror for the Federal, State, or local government.

- a. Time required going to and returning from jury or witness duty is considered to be an approved absence however the County will not pay for mileage regardless of whether the subpoena requires travel during work hours.
 - i. During such period of required absence, the employee shall be eligible to receive his/her County compensation and will not be entitled to the pay or fee (excluding court traveling expense allowance) received from services as a witness or juror while on County time. *If the employee turns the juror or witness fee to payroll along with a copy of the subpoena, the County will pay the employee's regular County compensation. Overtime or compensatory time does not accrue while on jury or witness duty.*
- b. Time absent by reason of subpoena for private litigation or by some party other than Federal, State, or local government, shall be taken as Personal Leave Time or Leave-Without-Pay. The County will not compensate employees for time off in response to a subpoena for private litigation. Employees may elect to use Personal Leave Time, compensatory time or they may take time off without pay to appear in response to private subpoenas.

- c. Each employee taking jury or witness leave shall notify their department head in advance. Cache County will not compensate employees for jury or witness leave unless previous notification is given.
- d. The employee is expected to report to work before and after jury or witness duty in order to give as much attention as possible to their regular duties.

3. Military Leave

- a. An eligible employee is entitled to military leave without loss of pay or loss of accrued personal leave, not to exceed fifteen (15) working days per year, *if ordered to annual training duty as a member of the National Guard or any armed forces reserve unit.*
 - i. Federal law states an employer may not require an employee to use accrued personal leave time (PLT) if employment is interrupted by a period of service in the uniformed services (military leave).
 - ii. The employee is, however, allowed under the law to request PLT in order to continue their civilian pay. Should an employee desire to use PLT during their military leave, not to exceed fifteen (15) working days per year, they may do so by submitting a written request along with a copy of their written orders to their department head prior to taking leave. The department head will immediately provide a copy of the documents to Human Resources.
- b. Upon the employee's return from military leave, the employee will submit a claim to the County if the military pay during the period of leave, not to exceed fifteen (15) days per year, is less than the amount he/she would have been paid by the County. The employee will not receive excess pay from both the military and the County during the military leave period. (e.g. The sum of military pay and county pay cannot exceed normal county pay.)
- c. Leave-without-pay shall be granted to an employee who voluntarily enlists, or is called into active service in any branch of the federal armed forces. An employee granted such leave of absence retains re-employment rights and other statutory benefits specified in Federal and State statutes.
- d. Re-employment rights are retained during the period of active military duty and for an additional forty (40) calendar day period of time following termination of military duty, provided the employee is honorably discharged and applies for re-employment in writing within the forty (40) day period and provided the leave does not exceed four (4) years, unless involuntarily retained in military service.
- e. Employees re-employed are restored to a position of like seniority, status, and pay. If the employee declines two (2) consecutive offers for a position, reinstatement rights may be canceled.
- f. Employment benefits do not accrue during long term military leave except as referenced herein.
 - i. Federal law, under a defined benefit pension plan (Utah Retirement System), requires that individuals whose employment is interrupted by military service must be given benefit accruals for the period of military service.
 - ii. Cache County will pay both the employee and employer contributions to the Utah Retirement System if the employee is on active military duty on a non-voluntary basis as long as contributions for eligible employees are paid on the same basis.
- g. If, due to a service connected disability, an employee is not qualified to perform all the duties of their former position, a reasonable effort will be made to place them in the closest comparable position for which they are qualified.

- h. The federal government has taking steps toward protecting those families who have given so much of themselves to protect our country. As such, qualifying employees with family members serving in the military may apply for FMLA unpaid leave as follows:
 - i. Qualifying Exigency Leave. Up to 12 weeks of leave for a qualifying exigency if an employee's spouse, son, daughter, or parent in the National Guard or Reserves is called in support of a contingency operation.
 - ii. Military Caregiver Leave. Up to 26 weeks of leave to care for a covered service member on active duty who has a serious injury or illness incurred in the line of duty.

4. Personal Leave

The County provides personal leave for all merit employees. Non-merit, temporary, and seasonal employees are not eligible for personal leave.

- a. The County's Personal Leave policy empowers the employee with the option to use their time off for such things as a personal vacation, a personal illness or injury or that of a family member, or for times of bereavement. Personal Leave can also be used for medical or dental appointments or for a special occasion that requires you to be in attendance.
- b. A new merit employee accrues through the year, 18 days of Personal Leave. Personal leave accrues on a per pay period basis. A new employee may use his or her accrued leave during their probationary period with the approval of their department head.
- c. A part-time merit employee shall accrue personal leave, on a pro-rated basis per the average number of hours worked per day, according to the schedule.
- d. Personal leave may be accrued and accumulated up to a maximum of 520 hours at the end of any calendar year. Any accrued personal leave over this limit must be used during the year in which it is earned. Accrued personal leave over the maximum of 520 hours at the end of a calendar year will be forfeited.
- e. An employee who leaves the County's employment shall be compensated for all personal leave accrued to the date of termination, subject to the conditions on accumulation.
- f. An employee may choose one of the following options for their personal leave pay-out:
 - i. Total Cash pay-out
 - ii. Roll the sum of money into their URS 401k/457 account
 - iii. Combination of A and B
- g. In order to accommodate best business practices for the county, an employee may only take up to 30 days of personal leave in any continuous twelve (12) month period, unless the personal leave is used for personal health or family health issues. Any exception to policy must be approved by the County Executive.
- h. Former employees who are rehired with reinstatement rights following military service or who are reinstated from reduction in force status shall assume the same eligibility for personal leave that they held prior to their separation.
- i. Personal leave shall be scheduled, with the department head's approval, at least two weeks in advance when possible. Employees are encouraged to use personal leave in increments of eight hours or more; however the minimum amount of personal leave to be used at any time is one (1) hour, with half-hour (30 minute) increments thereafter.
- j. An employee will accrue an additional day of personal leave every other year of employment up to a maximum of 30 days per year. This, in part, recognizes and rewards years of service with the County. *It is the responsibility of the employee to report any change in personal leave accrual rates on their time sheet.*
- k. New accrual rates begin at the start of the next pay period following employee's anniversary date.

- l. Regularly scheduled days off (i.e. Saturdays, Sundays, and legal holidays) occurring during a period in which personal leave has been granted shall not be charged against accrued personal leave.
- m. The employee will submit a report showing personal leave earned, personal leave used, and personal leave accrued on their time sheet.
 - i. Holidays/Specials are not considered as personal leave.
 - ii. An employee may bank up to one-third of their annual personal leave allocation each year. *For example:* an employee who has been with the county ten years earns 23 days of personal leave for that year at the rate of 7.08 hours per pay period. By the end of the year, they may bank up to 7.67 days (61.3 hours). This will be added to their personal leave pool for future use.
 - iii. If an employee comes to work ill or injured, the department head or immediate supervisor will have the responsibility of determining if that employee is creating a health or safety issue for customers and/or other employees. If, in the best estimate of the department head or immediate supervisor, this is the case, the employee will be asked to return to their home to heal and they will be placed on personal leave.
 - iv. An employee who uses personal leave due to an illness must notify the department head no later than one (1) hour after normal starting time on each day of absence, unless circumstances surrounding the absence make such notification impossible. The department head should also be kept advised on the employee's progress and expected date of return to duty.
- n. Some merit employees and appointed department heads who were employed with the county prior to January 1, 2002 may have accrued hours in their Old Sick Leave account. Sick Leave was an accrued benefit provided to employees prior to the implementation of the Personal Leave Time benefit. The County Council approved for future use, the possession of any time an employee had accrued in their Sick Leave account. As such, if a merit employee or appointed department head is sick, injured or experiencing a health related issue that keeps them away from their workstation for more than three (3) consecutive work days, and the employee or department head has time in their Old Sick Leave account prior to the January 1, 2002, those employees will be required to do the following:
 - i. The first three (3) working days of leave will be drawn from one's PLT;
 - ii. The next period of time away will be drawn from one's Old Sick Leave account until all hours are expended;
 - iii. If the employee has no hours in an Old Sick Leave account, time away from the office will continue to be drawn from one's Personal Leave Time until all hours are expended;
 - iv. If the employee has expended all PLT and all Old Sick Leave time, they may be placed on Leave Without Pay status *if they have complied with the Family Medical Leave Act (FML)*.
 - v. When an employee leaves the county's employment, they will not be compensated for any unused Old Sick Leave hours that may remain in their account.
- o. If an employee is off work for more than three (3) working days due to an illness, injury, or a health related issue, the county may require an employee to present medical documentation from their doctor stating they are physically healthy and fit to continue or resume work. Such notice shall be provided to the department head and Human Resources before returning to work. If a certification is a requirement associated with an employee's job duties, the employee may be required to provide proof of recertification before returning to their job duties.

- p. If the employee is unable to resume work due to an illness, injury, or a health related issue:
 - i. An employee may be placed on Family and Medical Leave (FML) status;
 - ii. Personal Leave Time (PLT) shall not accrue if an employee is on FML status or Leave Without Pay status. Employees who are on FML or Leave Without Pay status and return to work part way through a month will accrue personal leave on a pro-rated basis for that month, if the employee normally works more than eighty (80) hours during the month.
- q. Refer to the following table for Personal Leave Time (PLT) accrual rates.

Your Anniversary Date	Personal Leave Days Accrued per Annum	Hours Accrued per Pay Period
From Hire Date thru 1 st Year you earn	18	5.54
On Your 1 st Anniversary date, you still earn	18	5.54
Beginning Your 2 nd Anniversary date, you earn	19	5.85
On Your 3 rd Anniversary date, you still earn	19	5.85
Beginning Your 4 th Anniversary date, you earn	20	6.16
On Your 5 th Anniversary date, you still earn	20	6.16
Beginning Your 6 th Anniversary date, you earn	21	6.47
On Your 7 th Anniversary date, you still earn	21	6.47
Beginning Your 8 th Anniversary date, you earn	22	6.77
On Your 9 th Anniversary date, you still earn	22	6.77
Beginning Your 10 th Anniversary date, you	23	7.08
On Your 11 th Anniversary date, you still earn	23	7.08
Beginning Your 12 th Anniversary date, you	24	7.39
On Your 13 th Anniversary date, you still earn	24	7.39
Beginning Your 14 th Anniversary date, you	25	7.70
On Your 15 th Anniversary date, you still earn	25	7.70
Beginning Your 16 th Anniversary date, you	26	8.0
On Your 17 th Anniversary date, you still earn	26	8.0
Beginning Your 18 th Anniversary date, you	27	8.31
On Your 19 th Anniversary date, you still earn	27	8.31
Beginning Your 20 th Anniversary date, you	28	8.62
On Your 21 st Anniversary date, you still earn	28	8.62
Beginning Your 22 nd Anniversary date, you	29	8.93
On Your 23 rd Anniversary date, you still earn	29	8.93
Beginning Your 24 th Anniversary date, you	30	9.24
On Future Anniversary dates, you still earn	30	9.24

C. Leave Without Pay

It is the policy of Cache County to grant leave without-pay for such things as personal health issues, educational pursuits, seeking election to county office (17-15-26), or jury and witness duty associated with private litigation. Such leave shall not be regarded as an acquired right by department heads or employees, and shall be granted only when County services will not be adversely affected.

1. An employee must have used all of their accrued compensatory time and personal leave before requesting leave without pay. Merit employees are eligible for leave without pay for a period not to exceed six (6) months. If additional leave without pay time off is needed, a department head or merit employee must re-apply for such leave.
2. A memo stating the purpose, the duration, and any conditions of leave, with the requested dates of when leave begins and ends, must be submitted by the employee to their department head, and approved by the Director of Human Resources and the County Executive before the leave may be granted. An employee who fails to report for work within three (3) working days at the end of leave without pay shall be considered to have resigned.
3. During leave without pay, personal leave time (PLT) shall not accrue. An employee on leave without pay status shall not receive any other employee benefits during leave without pay not specifically referenced herein.
 - a. An employee desiring health insurance coverage during a leave without pay period may apply for COBRA health care coverage if they contact Human Resources and make the necessary arrangements beforehand. Employees on leave without pay must pay the entire insurance premium during the leave without pay period.
 - b. Leave without pay may be granted by the department head to an employee, for short periods of time (one or two days), for the purpose of:
 - i. Attending funerals of close friends or relatives when the employee does not have personal leave; or
 - ii. To handle personal matters which require time away from work and the employee does not have personal leave.
 - iii. Leave without pay of this nature will not disrupt the accrual of employee benefits.

D. Absence Without Leave

An employee absent for three (3) consecutive working days without notice to their department head, and without sufficient reason, such as health issues that render one incapacitated or acts of God, shall be considered to have resigned.

E. Process for Newly Hired Employee Enrollment

Newly hired employees are required to participate in a County orientation training. Human Resources will coordinate and conduct the orientation meeting and will instruct the employee on the benefits available to them as a merit employee. Non-merit employees will also participate in an abbreviated orientation meeting wherein they will complete the necessary documentation to sign up for the direct deposit payroll program and other required documentation. Merit employees who are newly hired or rehired will be instructed to go to the PEHP on-line portal to enroll in medical, dental, life, vision and other options. ***Their enrollment window is 30 days from the date of hire.***

1. Once the newly hired merit employee has selected which benefits they desire, the employee must go to the PEHP website (PEHP.org) and follow the on-line enrollment

process. Upon completion by the newly hired employee, medical, dental, and vision benefits will become effective the first of the month following 60 days from date of hire.

2. Life insurance options have a 60 day enrollment window. The county encourages a newly hired employee to enroll within the 30 day enrollment time period from the date of hire, however if an employee does not [enroll], and chooses to enroll within 60 days of their hire date, PEHP would accept the paper enrollment up to the 60th calendar day.
3. The FLEX Spending Account (FSA) benefit (refer to subsection O in this section) also has a separate master policy that specifically states members have a 60 day enrollment window. If a newly hired employee elected to have a FLEX account and wanted to change the amount past the 30 days, but within 60 days, PEHP would accept the new amount via a paper enrollment.
4. The Health Savings Account (HSA) is a benefit available to an employee who chooses to enroll in the High Deductible Health Plan (HDHP) (refer to subsection P in this section).

F. Insurance

1. COBRA Insurance

Insurance, under the Consolidated Omnibus Budget Reconciliation Act (COBRA) of 1985, is available for merit employees, full-time appointed department heads, and elected officials who:

- Currently participate on the county's health insurance plan, and
 - Who terminate employment, or
 - Work hours are reduced which makes the employee no longer eligible to participate in the county's health insurance plan.
- a. An employee has the right to continue to participate in a COBRA program for up to eighteen (18) months at the employee's expense subject to current state and federal laws.
 - b. Eligible dependents may also extend coverage, at their expense, for up to a total of thirty-six months in the event of the employee's death, divorce, legal separation, or entitlement to Medicare benefits, or when a child ceases to be eligible for coverage as a dependent under the terms of the plan, subject to current state and federal laws.
 - c. In all cases of extended insurance coverage as provided for by law, the employee or the dependents of the employee desiring such coverage must pay the entire cost of such coverage.

2. Dental Insurance

Merit employees, full-time appointed department heads, and elected officials are eligible for dental insurance benefits. The County's dental plan is currently cost shared by the county and the employee with each paying one-half of the monthly premium. A newly hired merit employee may enroll within 60 calendar days of their start date. If any employee does not enroll within the enrollment period allowed, the next available enrollment will be during the next open enrollment period.

- a. When an employee enrolls in the dental insurance plan, dental premiums are withheld on the same payment schedule as the county's medical health insurance.

3. Health Insurance

Merit Employees, full-time appointed department heads, and elected officials are eligible for health care insurance benefits. Under the county's current health care plan with PEHP, the county pays 85% of the premium of the Advantage, Summit, or STAR plans for full-time merit employees, full-time appointed department heads, and full-time elected officials, *if the employee and their spouse participate in the county's wellness program*. For those employees who choose the Preferred Care plan, the county will pay the same amount equal to 85% of the Advantage Care plan toward the Preferred Care plan, with the employee paying the balance.

- a. Unlike the dental insurance, a newly hired merit employee may enroll in the health insurance plan within 60 days of their hire date. When an employee enrolls on the health insurance plan, premiums are withheld from the employee's check biweekly. Upon the County withholding the next month's premium (one month in advance) the health insurance coverage becomes effective the first day of the month.
 - i. When a month has three pay periods, the health insurance will only be withheld from the first two paychecks in that month.
 - ii. Regarding employees who leave the county's employment, one of the following will apply:
 - a. If, for any reason, an employee leaves the county's employment *between the first of the month and the first paycheck*, no medical premiums will be withheld from the employee's final paycheck and medical insurance coverage will terminate on the last day of the month in which the employee leaves the county's employment.
 - b. If, for any reason, an employee leaves the county's employment *between the first and second paycheck of the month*, the employee's half of the medical premium captured in the first paycheck of the month will be refunded in their final paycheck. Medical insurance coverage will then terminate on the last day of the month in which the employee leaves the county's employment.
 - c. If, for any reason, an employee leaves the county's employment *between the second paycheck and the end of the month*, the medical insurance coverage will then continue through the end of the next month and no refund will be issued.
- b. An employee who chooses to not enroll in health care benefits upon starting with the County must wait until the annual open-enrollment period to do so. The only exception to this policy is if a merit employee or elected official experiences a life-changing event within their personal life (e.g. birth of a child, death of a dependent, loss of benefits when covered by spouse, etc.). Then they must enroll or make changes to their policy within 30 days of the life-changing event. It is the responsibility of the employee to ensure their health care insurance is accurate, complete, and current. Failure to do so will then prohibit enrollment or changes until the annual open-enrollment period.
- c. The County pays a stipend to full-time eligible employees and elected officials who provide proof of coverage through other insurance sources, who elect not to participate in the health insurance program, or who elect single coverage only. Those who elect two-party coverage or family coverage are not eligible for the stipend payment.

- d. If, during the course of employment, an employee dies, the county will pay the full health insurance premium for the deceased employee's spouse/family for a period of four months as long as the employee meets the following criteria at the time of death:
 - i. The employee is a merit employee with benefits
 - ii. The employee is enrolled in the county's health care plan
 - iii. The county will cover only the spouse/family members who are specified on the deceased employee's current health insurance enrollment form or those who legally meet the health insurance provider's criteria (i.e. children must be younger than 26 years of age and unmarried).

4. Life Insurance

Elected officials and merit employees are eligible for life insurance benefits. Non-merit and temporary employees are not eligible for life insurance benefits.

Rates and full details of insurance programs are subject to change by the insurance company. To obtain the most current coverage information contact Human Resources.

5. Long Term Disability Insurance

Long Term Disability (LTD) insurance is available to all merit employees, full-time appointed department heads, and elected officials who are covered under the Utah State Retirement System. The insurance benefits begin after a continuous three month period of total disability.

- a. Within one year of the last day worked, the county will make a reasonable effort, consistent with the county's need, to reinstate an employee to the same position, if available or to a similar position if available. However, the county will not guarantee that the employee will be reinstated to any position.
- b. Under the Utah Retirement System any merit employee who has reached the minimum required number of years to qualify for retirement, will not be eligible for LTD. *For example:* an employee who is a member of the Tier I Public Safety System and has 20 years or more of service and becomes ill or injured to the point of disability, the Utah Retirement System will then make arrangements for that employee to retire, regardless of their age. For an employee who is a member of the Tier I Public Employees System and has 30 years or more of service, the Utah Retirement System will then make arrangements for the employee to retire, regardless of their age.

G. Wellness Program

The county has an active wellness program that compliments the county's health insurance benefits. Our wellness program is designed to assist an employee and their family in working toward better physical, nutritional, and emotional health. Through the help, information and ongoing support offered through the county's wellness program, you may achieve the better health you desire.

An employee, and their spouse if applicable, who fall outside of the biometric standards set each year for the county will receive the guidance of a health coach. The employee and/or spouse set and achieve goals, find motivation, and learn to take control of their own wellness. Each health program is designed to fit your needs and no one but you and your health coach know what your goals and health desires may be. Each coach has a background in the health or behavioral sciences to ensure you receive the best support possible.

H. Unemployment Insurance

In accordance with state and federal law, and based on hours of employment, an employee has unemployment compensation benefits through the Utah Department of Workforce Services. An employee who has recently separated employment functions from the County may go to the nearest office for Workforce Services and they will assist you. This benefit is not extended to volunteers who are non-compensated for their time and service.

I. Retirement

There shall be no set retirement age for County employment. Merit employees and appointed department heads, at their personal discretion, may choose to retire at any time in accordance with the regulations of the Utah Retirement Systems. Employees anticipating retirement should notify their department head as far in advance as possible so that plans for their replacement can be made.

1. Recognition Program for Merit Employees and Department Head Retirees

To show the county’s appreciation for tenured service, the county has created a program to recognize retiring employees and department heads. The Utah Retirement Systems criteria for retirement will be observed:

Public Employees		Public Safety	
Tier I	Tier II	Tier I	Tier II
Retire at any age with 30 years of service	Retire at any age with 35 years of service	Retire at any age with 20 years of service	Retire at any age with 25 years of service
Retire at age 60 with 20 years of service	Retire at age 60 with 20 years of service	Retire at age 60 with 10 years of service	Retire at age 60 with 20 years of service
Retire at age 62 with 10 years of service	Retire at age 62 with 10 years of service	Retire at age 65 with 4 years of service	Retire at age 62 with 10 years of service
Retire at age 65 with 4 years of service	Retire at age 65 with 4 years of service		Retire at age 65 with 4 years of service

- a. A retiring qualified employee who leaves the county in good standing and has more than twenty (20) years of full-time service will be honored at a reception event and receive a gift commensurate with their years of service from the county.
- b. A retiree who leaves in good standing with the county, and has more than ten (10) years and less than twenty (20) years of full-time service to the county will be honored at a reception event and receive a gift commensurate with their years of service from the county.
- c. The retiree’s department will be responsible for planning, organizing, advertising, set-up and clean-up, procuring food, drink, plastic ware, and other incidental items associated with the event. All associated activities and expenses must be pre-approved by the retiree’s department head, the Director of Human Resources, and the County Executive.
- d. An employee who leaves the county for reasons other than retirement will not receive a county-funded reception or recognition gift. If the department would like to have a small farewell party for the employee, they may do so through a donation and/or “pot luck” arrangement provided by the employees.

J. Social Security Benefit

Cache County participates in the Federal Government's Social Security Program. An employee of the county automatically participates in the federal Social Security program as administered by the United States Government. This is a system of retirement benefits based on equal employer and employee contributions to public insurance reserves. Cache County matches the employee's contribution to this plan. An employee may obtain information on current policies and benefits by contacting the Social Security Administration.

K. Utah Retirement System

The Utah Retirement Systems (URS) is a State of Utah program that serves Utah public employees with retirement and insurance benefits. It operates the Contributory Retirement System, the Non-contributory Retirement System, the Firefighters' Retirement System and the Public Safety Retirement System for all merit employees of the county. Merit employees who meet the requirements must be enrolled in one of the systems depending upon their occupation and date of hire. Non-merit and temporary employees are not eligible to participate in the program.

1. Sworn correctional and law enforcement officers of the Sheriff's Office are enrolled in the URS Public Safety Retirement System.
2. Full-time fire fighters are enrolled in the URS Firefighters' Retirement System.
3. All other merit employees will be certified in the URS Public Employees Retirement System. Employees hired after December 31, 1990 are enrolled in the URS Non-contributory Retirement System. Eligible employees hired on or prior to December 31, 1990 are enrolled in the Contributory Retirement System unless they have exercised the option to transfer to the Non-contributory Retirement System.
 - a. Eligibility for Tier 1 elected or appointed officials' exemptions is based upon minimum earnings requirements (MER), as provided in Utah Code Ann. §49-12-407 and §49-13-07.
 - b. Eligibility for Tier 2 elected officials or appointed department heads' exemption is based upon working full-time as identified in Section VI subsection E-1-a.
 - c. Appointed Department Heads/Officials must be recorded in county council meeting minutes.
 - d. Elected officials may not exempt from the Defined Contribution four-year vesting requirements
4. Each of the retirement systems are designed to pay, upon retirement, a monthly income for life based upon the average salary before retirement and the number of years of service. They also carry a death benefit, payable to beneficiaries.
5. Employees must work a minimum of four (4) years in order to be eligible for monthly benefits at retirement, unless they have worked for another entity also enrolled in the Utah State Retirement System.
 - a. If an employee has worked for another entity in which they were enrolled in the Utah State Retirement System, the employee will need to check with the Utah State Retirement Systems Office, concerning length of service required.
 - b. For additional information, contact the County's Human Resources Office or the URS office, located at 540 East 200 South, Salt Lake City, UT 84102.

L. Workers' Compensation

Workers' compensation is a form of insurance providing wage replacement and medical benefits to employees who are injured or become ill due to job related duties. Cache County provides Workers' Compensation benefits to all County employees and volunteers who become injured on the job and cannot perform their normal duties or who contract occupational diseases as covered under The Workers' Compensation Act. Employees as defined in 34A-2-104 Utah Code Annotated are entitled to Workers' Compensation benefits.

When a job related illness or injury occurs, the employee or volunteer must inform their immediate department head, or if appropriate, their immediate supervisor of the incident.

1. No matter how slight the injury may seem, an employee shall report any work-related injury or illness immediately to their department head or supervisor. Failure to report may result in benefits being lost or reduced.
2. The department head or supervisor will assist the individual in completing and submitting a Cache County *Employee Report of Incident* form to the Director of Human Resources. Human Resources will coordinate with the county's workers' comp carrier and the employee to ensure thorough and timely services are provided.
 - a. Any injury or illness must be reported to Human Resources whenever an employee is seen by a health care provider.
 - i. Utah Occupational Safety and Health (Utah OSHA) must be notified within EIGHT (8) HOURS if any work related injury or illness results in death, amputation, fracture of a major bone or hospitalization for more than observation. The department head or supervisor must contact HR and the county executive should an incident of this magnitude occur.
3. Employees injured while on the job shall visit WorkMed when medical attention is necessary. After the initial visit to WorkMed, the employee may switch to a physician of their choice. Employees failing to use a Preferred Provider may be responsible for payment of medical bills. Employees switching from WorkMed to a private physician are to notify Human Resources.
4. An employee who has been injured or becomes ill while on the job and is expected to miss three (3) or more work days shall be placed on Family Medical Leave (FML) during their absence from work. The department head shall notify the Director of Human Resources when an employee returns to work.
 - a. By State statute, workers' compensation benefits do not begin until the fourth day of injury. As such, an employee who suffers an injury or illness while on the job shall satisfy the first three days (24 hours) from their personal leave time. Beginning on the fourth day, workers' compensation coverage shall begin.

TIME	
Time Off Work Reported by Doctor	Payments by Workers' Comp
Less than 3 days	None
1 to 14 days	All days except first 3
More than 14 days	All days including first 3

5. Workers' compensation is paid at the rate of two-thirds of an employee's weekly hourly rate. Once coverage begins, an employee has the option of adding hours from their Personal Leave Time to the workers' compensation to maintain their full weekly gross pay level.
6. Upon returning to work from worker's compensation status, the employee shall resume the same or comparable position. If the employee in the opinion of the doctor cannot perform the duties of the position from which leave was taken, the department head and the Director of Human Resources shall determine if reasonable accommodations can be made. If reasonable accommodations cannot be made the department is not required to accept the employee for work. The department head may at their discretion request a second opinion to verify the physician's findings provided the department pays any fees. A job description should be sent to the verifying physician.
 - a. If the employee does not return when released from the doctor's care, the department head shall notify the employee by certified mail that (s)he is on unapproved leave and expected to return to work immediately. Any employee who does not report as directed and makes no contact with the department head within three (3) days following the receipt of certified mail or signed receipt of delivery, shall be considered to have resigned and will be terminated.
 - b. An employee who returns to work from workers' compensation status and whose performance is subsequently found to be unsatisfactory may be discharged according to the provisions of the Cache County Performance Improvement Policy.
 - c. The County may require an employee to present medical certification from his/her doctor of fitness to continue or resume work, or of inability to resume work.
7. All medical expenses including prescription drugs incurred while treating on-the-job injuries shall be submitted through the workers' compensation carrier and not through the County's health insurance plans.
8. Any employee, elected official, or volunteer who is found to be guilty of providing inaccurate or false information for the purpose of obtaining workers' compensation benefits will be disciplined up to and including termination.

M. Training Programs

Cache County recognizes the importance of providing training required for the job. When a position is being filled, every effort should be made to fill the position with an individual who already has the training required for the job.

1. In cases where the job requirements change or additional certification is required, the county will provide the cost of the training, if the employee achieves a passing grade during the first attempt or successfully completes the training if non-graded. If the employee must re-take a class, etc., the employee is responsible for any additional cost of the training.
2. Factors which will be considered when deciding whether an employee should receive training are:
 - Applicability to employment;
 - Length of service;
 - The department head's recommendation;
 - Available alternatives;
 - Available budget or budget limitations;
 - The benefit to the County; and
 - The cost of the training.

N. Contributing Personal Leave

If an employee has expended all of his or her compensatory time, all hours from their old sick leave pool, and their personal leave pool, with prior approval by the County Executive and the Director of Human Resources, another employee may contribute up to 40 hours of their own personal leave to the employee in need.

The department head, the employee in need of personal leave, or any other employee may not request the contribution. The decision to contribute personal leave must be strictly voluntary by the contributing employee.

1. Request to contribute personal leave must be in written form and submitted to the Director of Human Resources. The request should outline the reason(s) and justification for the contribution, and be signed and dated by the contributing employee.
2. Holidays/Specials cannot be donated as personal leave. Sick leave hours from an employee's old sick leave pool are not eligible for the contributing leave policy.
3. The receiving employee must be a merit employee.

O. Flexible Spending Accounts

A Flexible Spending Account (FSA) is another element of a 125 Cafeteria plan that is regulated by the Internal Revenue Service (IRS) and allows employees who enroll in a FSA to set aside monies each pay period to be used for either healthcare expenses or dependent care costs. Since the employee's money is withheld for your FSA before taxes are withheld, this reduces the employee's tax obligations. The FSA program is available to any full-time or part-time merit employee.

1. An employee may begin participation during the county's open enrollment period only, unless he or she is a newly hired employee. A newly hired employee has up to 60 days following their hire date to enroll in the FSA program.
2. An employee may elect to have up to \$2,500 a year placed into their FSA for healthcare purposes and up to \$5,000 a year for dependent care. The employee must designate the amount of money that will be disbursed into their healthcare and dependent care reimbursement expense account during the enrollment period.
3. Funds may not be transferred from one expense account to the other; the amount the employee designates for healthcare reimbursement may not subsequently be used for reimbursement of dependent care expenses and vice versa.
4. Before the Affordable Care Act, also known as "Obamacare", one significant disadvantage to using an FSA is that funds not used by the end of the plan year are lost to the employee, known as the "use it or lose it" rule. Under the terms of the Affordable Care Act, an employee can carryover up to \$500 into the next year without losing the funds.
 - a. The Internal Revenue Service authorized an optional grace period of up to 2½ months that employers can use in their plans, allowing use of the funds for up to 2½ months after the end of the plan year.
5. Unlike healthcare FSAs, dependent care FSAs are not "pre-funded"; employees cannot receive reimbursement for the full amount of the annual contribution on day one. Employees can only be reimbursed up to the amount they have had deducted during that plan year.
 - a. If married, both spouses must earn income for the Dependent Care FSA to work. The only exception is if the non-earning spouse is disabled or a full-time student. If one



spouse earns less than \$5,000 then the benefit is limited to whatever that spouse earned.

6. Contributions and reimbursements made through a FSA may not be included as a deduction on your income tax return.
7. An FSA may be a good option for providing monies to purchase needed benefits for you and your family, as well as reducing the amount of taxes you pay on your annual earnings. If you are interested, contact Human Resources for additional information.

P. Health Savings Accounts

A Health Savings Account (HSA) is a tax-advantaged medical savings account available to county employees who are enrolled in the county's high-deductible health plan (HDHP). The funds contributed to an HSA are not subject to federal income tax at the time of deposit. Unlike a Flexible Spending Account (FSA), HSA funds roll over and accumulate year to year if not spent. HSAs are owned by the individual and funds may currently be used to pay for qualified medical expenses at any time without federal tax liability or penalty.

1. Over the Counter (OTC) medications cannot be paid with HSA dollars without a doctor's prescription.
2. Withdrawals for non-medical expenses may provide tax advantages if taken after retirement age, and they incur penalties if taken earlier.
3. To be eligible for an HSA with the county, you *must* enroll in the HDHP STAR Plan.

**CACHE COUNTY
ORDINANCE NO. 2014 - 09**

**AN ORDINANCE OF THE COUNTY COUNCIL OF CACHE COUNTY, UTAH
REPEALING CACHE COUNTY ORDINANCE 90-08 WHICH FORMERLY
ESTABLISHED POLICY FOR EXEMPTION, DEFERRAL AND SETTLEMENT
OF REAL PROPERTY TAX OBLIGATIONS**

WHEREAS, Cache County Ordinance 90-08 conflicts with relevant Utah State Tax Code; and

WHEREAS, relevant Utah State Tax Code addresses the proper handling of exemption, settlement and deferral of tax obligations; and

WHEREAS, regarding the public welfare, it is in the best interest of Cache County and its citizens to repeal this ordinance,

NOW, THEREFORE, The County Legislative Body of Cache County ordains as follows:

That pursuant to the statutory authority granted under Utah Code Ann. §17-53-201 and §17-53-223 the Cache County Council repeals CACHE COUNTY ORDINANCE 90-08. This Ordinance shall take effect immediately upon adoption and publication, in the manner provided by Utah Code Ann. §17-53-208(6).

PASSED BY THE COUNTY COUNCIL OF CACHE COUNTY, UTAH THIS
SEPTEMBER 23, 2014.

	In Favor	Against	Abstained	Absent
Val K. Potter				
Kathy Robison				
Craig "W" Buttars				
Greg Merrill				
Jon White				
Cory Yeates				
Gordon A. Zilles				
Total				

CACHE COUNTY

By: _____
Val K. Potter, Chairman

ATTEST:

Jill N. Zollinger, County Clerk

RESOLUTION NO. 2014 - 19

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 2014 are reasonable and necessary; that the said budget has been reviewed by the County Finance Director 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 the 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 2014 budget for Cache County:

See attached

Section 2.

Other than as specifically set forth above, all other matters set forth in the 2014 budget shall remain in full force and effect.

Section 3.

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

This resolution was duly adopted by the Cache County Council on the 23th day of September, 2014.

ATTESTED TO:

CACHE COUNTY COUNCIL

Jill N. Zollinger, Cache County Clerk

Val K. Potter, Chairman

BUDGET OPENING

Resolution: 2014-19

Hearing: September 23, 2014

6:00 PM

<u>Department</u>	<u>Account</u>	<u>Title</u>	<u>Description</u>	<u>Adjustment</u>
GENERAL FUND		Adopted Budget: \$23,332,681		Proposed Budget: \$23,365,149
Revenues				
GRANTS	100-33-10400	FED GRANT- HOMELAND SECURITY	Proj 2-001 Hazmat Supplies - St Utah	13,968
CONTRIB./TRANSFERS	100-38-73000	CONTRIBUTIONS- OTHER	Powder Mountain water study	18,500
				-
Total Revenue Adjustment:				32,468
Expenditures				
WATER DEVELOP.	100-4115-310	PROFESSIONAL & TECHNICAL	Powder Mountain water study	18,500
FINANCE	100-4132-110	SALARY	FTE transfer to Finance Department	7,200
FINANCE	100-4132-130	EMPLOYEE BENEFITS	FTE transfer to Finance Department	4,000
TREASURER	100-4143-110	SALARY	FTE transfer to Finance Department	(7,200)
TREASURER	100-4143-130	EMPLOYEE BENEFITS	FTE transfer to Finance Department	(4,000)
PS ADMIN / SUPPORT	100-4211-330	EDUCATION & TRAINING	Cost overrun communications	(4,500)
PS ADMIN / SUPPORT	100-4211-280	COMMUNICATIONS	Cost overrun communications	4,500
FIRE DEPARTMENT	100-4220-254	HLS -NON-CAPITALIZED EQUIPMENT	Cover EOY Expenditures	15,668
FIRE DEPARTMENT	100-4220-280	COMMUNICATIONS	Cover EOY hazardous material grant close out	1,500
FIRE DEPARTMENT	100-4220-450	HAZARD/MATERIALS SUPPLIES	Cover EOY Expenditures	(1,700)
FIRE DEPARTMENT	100-4220-486	FIRE PREVENTION PROMO-SUPPLIES	Cover EOY hazardous material grant close out	(1,500)
NON-DEPARTMENTAL	100-4150-560	AUDIT	Expanded audit scope	38,300
NON-DEPARTMENTAL	100-4150-580	UNEMPLOYMENT COMPENSATION	Expanded audit scope	(38,300)
RODEO	100-4621-115	OVERTIME PAY	Additional prize money and misc services	(1,000)
RODEO	100-4621-221	ADVERTISING	Additional prize money and misc services	(1,000)
RODEO	100-4621-250	EQUIPMENT SUPPLIES & MAINT	Additional prize money and misc services	500
RODEO	100-4621-290	PRIZE MONEY & TROPHIES	Additional prize money and misc services	5,000
RODEO	100-4621-481	RODEO QUEEN CONTEST EXPENSE	Additional prize money and misc services	(730)
RODEO	100-4621-620	MISCELLANEOUS SERVICES	Additional prize money and misc services	1,250
RODEO	100-4621-621	CONTRACTS	Additional prize money and misc services	(2,900)
RODEO	100-4621-650	SPECIAL RODEO EVENTS	Additional prize money and misc services	(1,120)
				-
Total Expenditure Adjustment:				32,468
MUNICIPAL SERVICES FUND		Adopted Budget: \$4,365,328		Proposed Budget: \$4,463,328
Revenues				
CHARGES FOR SERVICES	200-34-31000	CLASS B CONTRACTS - MUNICIPAL	Additional contract work for municipalities	8,000
MISCELLANEOUS	200-36-90000	SUNDRY REVENUE	Surplus equipment sales	90,000
Total Revenue Adjustment:				98,000
Expenditures				
CLASS - B ROADS	200-4415-250	EQUIPMENT SUPPLIES & MAINT	Additional fuel costs; chip & seal costs	(20,000)
CLASS - B ROADS	200-4415-251	NON-CAPITALIZED EQUIPMENT	Plate compactor	2,380
CLASS - B ROADS	200-4415-254	FUEL	Additional fuel costs	15,000
CLASS - B ROADS	200-4415-410	ROAD MAINTENANCE	Gates for Mt. Pisgah	3,000
CLASS - B ROADS	200-4415-412	CHIP & SEAL ROADS - COUNTY	Additional chip & seal costs	2,000
CLASS - B ROADS	200-4415-414	CHIP & SEAL ROADS - MUNICIPAL	Additional contract work for municipalities	7,120
CLASS - B ROADS	200-4415-620	MISC SERVICES	Plate compactor	(1,500)

BUDGET OPENING

Resolution: 2014-19
Hearing: September 23, 2014 6:00 PM

<u>Department</u>	<u>Account</u>	<u>Title</u>	<u>Description</u>	<u>Adjustment</u>
CLASS - B ROADS	200-4415-740	CAPITALIZED EQUIPMENT	Road side spray truck; 1 ton flatbed	110,000
CLASS - B ROADS	200-4415-760	NEW ROAD CONSTRUCTION-CAPITAL	Delayed road constr. - 500 East Millville	(20,000)
Total Expenditure Adjustment:				98,000

SENIOR CENTER

Adopted Budget: \$708,217

Proposed Budget: \$710,717

Revenues

GRANTS	240-33-10000	FEDERAL GRANTS-CNS -RSVP FUNDS	Grant increase - training/technical assistance	2,500
Total Revenue Adjustment:				2,500

Expenditures

SC - RSVP	240-4973-240	OFFICE SUPPLIES	Grant increase - training/technical assistance	2,500
Total Expenditure Adjustment:				2,500

AIRPORT

Adopted Budget: \$829,183

Proposed Budget: \$829,183

Revenues

Total Revenue Adjustment: -

Expenditures

AIRPORT	277-4460-230	TRAVEL	Repaving parking lot	(1,000)
AIRPORT	277-4460-250	EQUIPMENT SUPPLIES & MAINT	Repaving parking lot	(5,000)
AIRPORT	277-4460-261	SNOW REMOVAL	Repaving parking lot	(4,000)
AIRPORT	277-4460-262	WEED CONTROL - CHEMICAL	Repaving parking lot	(1,000)
AIRPORT	277-4460-290	FUEL	Repaving parking lot	(2,000)
AIRPORT	277-4460-620	MISC SERVICES	Repaving parking lot	(4,000)
AIRPORT	277-4460-730	IMPROVEMENTS	Repaving parking lot	17,000
Total Expenditure Adjustment:				-

DEBT SERVICE FUND

Adopted Budget: \$1,297,640

Proposed Budget: \$1,297,640

Revenues

Total Revenue Adjustment: -

Expenditures

BOND PAYMENTS	310-4723-830	OTHER CHARGES	Continuing disclosure fees	3,000
BOND PAYMENTS	310-4723-999	CONTRIBUTION TO FUND BALANCE	Continuing disclosure fees	(3,000)
Total Expenditure Adjustment:				-

BUDGET OPENING

Resolution: 2014-19

Hearing: September 23, 2014

6:00 PM

<u>Department</u>	<u>Account</u>	<u>Title</u>	<u>Description</u>	<u>Adjustment</u>
<i>CAPITAL PROJECTS - CANAL REBUILD</i>		<i>Adopted Budget: \$1,197,535</i>		<i>Proposed Budget: -\$40,175</i>
Revenues				
GRANTS	400-33-70010	GRANTS OTHER- LOGAN CITY	Project completion	77,275
GRANTS	400-33-70015	GRANTS OTHER- CACHE HIGHLINE	Project completion	(182,450)
CONTRIB./TRANSFERS	400-38-70000	APPROPRIATED SURPLUS	Project completion	(1,132,535)
				-
Total Revenue Adjustment:				(1,237,710)
Expenditures				
CANAL REBUILD	400-4115-481	CANAL REBUILD - DESIGN	Project completion	(90,627)
CANAL REBUILD	400-4115-482	CANAL REBUILD - CONSTRUCTION	Project completion	(1,147,083)
				-
Total Expenditure Adjustment:				(1,237,710)