CACHE COUNTY COUNCIL

JULY 28, 2026 at 5:30 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 Sandi Goodlander, Vice Chair Kathryn Beus, Councilmember David Erickson, Councilmember JoAnn Bennett, Councilmember Keegan Garrity, Councilmember Nolan Gunnell, Councilmember Mark Hurd.
MEMBERS EXCUSED:
STAFF PRESENT: Bryson Behm, Dane Murray, Matthew Funk, George Daines, Curt Webb, Alma Burgess, Amy Adams, Andrew Erickson
OTHER ATTENDANCE: Shawn Milne, Jordan Mathis, Jason Sleight

1. **Call to Order 5:00 p.m. –** 0:00:06 Chair Sandi Goodlander called the council meeting to order.

2. **Opening Remarks and Pledge of Allegiance** – 0:00:10 Councilmember Nolan Gunnell offered opening remarks in the form of a prayer, reflecting on national freedoms during the month of July and expressing gratitude for military service members and their families. The council and attendees joined in the Pledge of Allegiance.

3. **Review and Approval of Agenda –** 0:01:27
   Action: Motion made by Councilmember Nolan Gunnell to approve agenda; seconded by Councilmember JoAnn Bennett.
   Motion passes.
   Aye: 7 David Erickson, Kathryn Beus, Nolan Gunnell, Sandi Goodlander, Keegan Garrity, Mark Hurd, JoAnn Bennett
   Nay: 0

4. **Review and Approval of Minutes –** 0:01:41
   Action: Motion made by Councilmember JoAnn Bennett to approve the July 14, 2026 minutes; seconded by Councilmember David Erickson.
   Motion passes.
   Aye: 7 David Erickson, Kathryn Beus, Nolan Gunnell, Sandi Goodlander, Keegan Garrity, Mark Hurd, JoAnn Bennett
   Nay: 0

5. **Report of the County Executive –** 0:02:00 Executive George Daines noted pending appointment matters involving the fire board and introduced staff updates regarding interlocal health department agreements. 0:02:53 Deputy Executive Curt Webb introduced Bear River Health Department Director Jordan Mathis. Jordan Mathis presented an update on a proposed interlocal agreement with the Weber-Morgan Health Department regarding public health oversight for the Powder Mountain development, covering food service, wastewater permitting, pools/spas, general health complaints, and emergency spill response. He noted that Weber-Morgan's Board of Health sets fee schedules, no county funds exchange hands, and county attorney review is ongoing. Deputy Executive Curt Webb clarified that the health agreement is administrative due to being fee-based, whereas law enforcement agreements require formal council resolutions.

6. **Items of Special Interest**
   a. **Request to County Council to Approve a Change in the Scope of the 2025 Restaurant Tax Program Award to the Cache County Fairgrounds** 0:09:02 Grant Administrator Alma Burgess presented a scope change request for a $25,000 RAPZ grant awarded in 2025 to the County Fairgrounds for suicide and mental health awareness. She explained that the fairgrounds requested reallocating remaining funds from a park concert to a suicide prevention comedy program conducted by 'One Degree of Separation.' Chair Sandi Goodlander asked about the original scope of the award in 2025. Councilmember Keegan Garrity explained what the 'One Degree of Separation' program entails, in response to a question from Councilmember David Erickson. 0:13:00 Bart Esplin spoke to to the

motivations of featuring 'One Degree of Separation' and where the program would be hosted. 0:16:31 Auditor Matt Funk raised a procedural question regarding whether scope changes must return to the RAPZ committee. The council discussed the timeline and difficulty of getting a scope change approved by the RAPZ committee in time for the event and whether a change from a concert to a comedy program constituted a change of scope. 0:19:09 County Attorney Dane Murray advised that altering the entertainment format within the same mental health focus did not fundamentally change the grant scope. Policy Analyst Andrew Erickson recommended a formal council vote for clarity. Councilmember David Erickson moved to approve the scope change with Councilmember Keegan Garrity seconding the motion. 0:20:31 Adam Valdez of One Degree of Separation gave an overview of the organization.

Action: Motion made by Councilmember David Erickson to approve the request for a change of scope; seconded by Councilmember Keegan Garrity.
Motion passes.
Aye: 7 David Erickson, Kathryn Beus, Nolan Gunnell, Sandi Goodlander, Keegan Garrity, Mark Hurd, JoAnn Bennett
Nay: 0

b. **Annual Economic Development Activity Update** 0:22:51 Economic Development Director Shawn Milne presented the annual economic development report and outlined recommendations from the County Economic Opportunity (CEO) Advisory Board. He highlighted local business expansions across the county, an upcoming strategic plan update by Q1 2027, and grant match recommendations including $18,000 for an airport self-serve fuel farm and $20,500 for Bridgerland Technical College's "The Hub" commercial kitchen relocation. 0:31:01 Milne noted GOED administrative rule changes that prohibit elected officials from serving as voting members on advisory boards, requiring Councilmembers Mark Hurd and Keegan Garrity, as well as Executive George Daines, to step down from voting seats. He also outlined board term shifts to four-year staggered terms and the requirement for a formalized contract with the county. Milne discussed some future recommendations from the CEO board. The council agreed to review the grant application proposals further prior to formal legislative adoption.

c. **Cache County Economic Opportunity Advisory Board Appointment(s)**
d. **Presentation and Acceptance of the 2025 Annual External Audit Report of Cache County Financials**
e. **Discussion Regarding Cache County Fire District Status, Board, Budget, Levy, Personnel, Legal Status, and the Establishment of a County Municipal Services Tax**

0:40:46 Items 6c, 6d and 6e were continued until after Item 7 - Public Hearings

7. **Public Hearings**
   a. **Set Public Hearings for August 11, 2026 at (or about) 5:30 PM:** 0:40:50
      i. Ordinance 2026-33 – Square Footage Exemption for Geotechnical Reports
      ii. 2026 COG Project – 1200 East (3100 North to 3400 North)
      iii. 2026 COG Project – Wolf Pack Way from 400 North in Hyde Park to 4700 North
      iv. 2026 COG Project – 600 South from 600 East to 1000 East in River Heights City
      v. 2026 COG Project – 200 West (400 East County Grid) Corridor and 300 South Roundabout Safety Improvement in Providence City
      vi. 2026 COG Project – 300 South Safety Improvements in Providence City
      vii. 2026 COG Project –1200 East North End Project

Action: Motion made by Vice Chair Kathryn Beus to schedule public hearings for August 11, 2026, at 5:30 PM for Ordinance 2026-33 and the six 2026 COG Projects listed above (1200 East, Wolf Pack Way, 600 South, 200 West, 300 South and 1200 East); seconded by Councilmember David Erickson.
Motion passes.
Aye: 7 David Erickson, Kathryn Beus, Nolan Gunnell, Sandi Goodlander, Keegan Garrity, Mark Hurd, JoAnn Bennett
Nay: 0

b. **Hold Public Hearings at (or about) 5:30 PM:**
    i. Resolution 2026-24 – A Resolution Opening and Amending the Cache County 2026 Budget (Fifth Amendment) 0:42:02 County Auditor Matt Funk summarized the fifth budget amendment containing 14 items.

Action: Motion made by Councilmember Nolan Gunnell to close public hearing on Resolution 2026-24; seconded by Councilmember Mark Hurd.
Motion passes.
Aye: 7 David Erickson, Kathryn Beus, Nolan Gunnell, Sandi Goodlander, Keegan Garrity, Mark Hurd, JoAnn Bennett
Nay: 0

6. **Items of Special Interest (continued from before public hearings)**
    c. **Cache County Economic Opportunity Advisory Board Appointment(s)**

No action taken.

d. **Presentation and Acceptance of the 2025 Annual External Audit Report of Cache County Financials** 0:43:09 Jason Sleight, Audit Partner with Jones Simpkins, presented the 2025 external financial audit report. He issued unmodified opinions across all financial units, reported no findings for federal single audit grant testing and noted zero material weaknesses or significant deficiencies for the fiscal year. 0:50:39 Executive George Daines questioned specific general fund variance calculations on page 81, and Sleight agreed to supply a corrected sheet for the record.

Action: Motion made by Vice Chair Kathryn Beus to accept the 2025 annual external audit report as presented by Jones Simpkins; seconded by Councilmember Mark Hurd.
Motion passes.
Aye: 7 David Erickson, Kathryn Beus, Nolan Gunnell, Sandi Goodlander, Keegan Garrity, Mark Hurd, JoAnn Bennett
Nay: 0

e. **Discussion Regarding Cache County Fire District Status, Board, Budget, Levy, Personnel, Legal Status, and the Establishment of a County Municipal Services Tax** 0:55:55 Executive George Daines presented an update on the Cache County Fire District, explaining that statutory appointment irregularities required reconstituting the Fire Board. He noted that public advertising for board vacancies began on July 24 for a mandatory 30-day advertisement period. 1:04:17 Daines also outlined budget timelines, mill levy options, and a proposed County Municipal Services Tax in unincorporated areas to equalize fire service taxation between city and rural residents. 1:10:42 Councilmember JoAnn Bennett asked if the executive was expecting an increase in taxes for unincorporated areas. Executive Daines stated that, according to the estimates, he does not believe property taxes will change much for the fire district. Councilmember Nolan Gunnell asked if the fire district or the council will decide the tax rates. Councilmember Keegan Garrity asked if this agreement is predicated on every municipality's participation in the district. Vice Chair Kathryn Beus asked about an upcoming fire board meeting and what action would be taken while the required reconstituting is taking place. Councilmember David Erickson asked if the municipal services tax would be applied to raw land or strictly improvements. Executive Daines stated that it is based on property taxes and assessed property value.

8. **Initial Proposals for Consideration of Action**
    a. **Resolution 2026-24 – A Resolution Opening and Amending the Cache County 2026 Budget (Fifth Amendment)** 1:23:41 Policy Analyst Andrew Erickson recommended amending Resolution 2026-24 to replace Exhibit A with a revised Exhibit A dated July 28, 2026, which removes Item 6 per legal counsel.

Action: Motion made by Councilmember Nolan Gunnell to amend Resolution 2026-24 by replacing original Exhibit A with Revised Exhibit A dated July 28, 2026; seconded by Councilmember David Erickson.
Motion passes.
Aye: 7 David Erickson, Kathryn Beus, Nolan Gunnell, Sandi Goodlander, Keegan Garrity, Mark Hurd, JoAnn Bennett
Nay: 0

1:25:54 County Auditor Matt Funk presented the remaining 13 budget adjustments, including the removal of the Hyrum Roadshed fuel canopy project, adjustment of airport fuel farm RAPZ items, reallocation of Fixed Guideway sales tax revenue, roll-forward of RAPZ funds for the regional recreation feasibility study, ARPA funds for TV translator equipment, Sheriff's Office vehicle maintenance and jail fire control panel funding, Development Services permit fee true-up, and Deep Canyon Trailhead parking lot paving. Councilmember JoAnn Bennett confirmed that none of these adjustments increase taxes.

Action: Motion made by Councilmember David Erickson to approve Resolution 2026-24; seconded by Councilmember Keegan Garrity.
Motion passes.
Aye: 7 David Erickson, Kathryn Beus, Nolan Gunnell, Sandi Goodlander, Keegan Garrity, Mark Hurd, JoAnn Bennett
Nay: 0

b. **Resolution 2026-26 – Appointing Members to the Cache County Regional Recreation Center Feasibility Study Committee** 1:43:59 Policy Analyst Andrew Erickson introduced Resolution 2026-26, listing proposed council and advisory members for the recreation feasibility study committee. 1:48:12 Proposed committee members Jon-David Jorgensen, Melissa Dahle and Nathan Laursen addressed the council regarding their backgrounds. 1:51:53 Councilmember Mark Hurd asked why these appointments are being handled via resolution rather than advice-and-consent procedures. Executive George Daines asked about the council's plans for vetting appointees for the study committee. The council agreed to postpone action on the resolution until the next regular council meeting. 1:57:22 Councilmember JoAnn Bennett stated she would like some members of the committee that are unbiased and neutral and asked about the possibility of expanding the committee.

No action taken.

c. **Resolution 2026-27 – Approving the Powder Mountain Law Enforcement and Search and Rescue Interlocal Agreement with Weber County** 2:01:00 Sheriff Chad Jensen presented an updated interlocal agreement with Weber County for law enforcement and search and rescue services at Powder Mountain, replacing a 1994 agreement with an hourly service structure and mutual search and rescue support over a three-year term.

Action: Motion made by Councilmember Mark Hurd to approve Resolution 2026-27; seconded by Councilmember Keegan Garrity.
Motion passes.
Aye: 7 David Erickson, Kathryn Beus, Nolan Gunnell, Sandi Goodlander, Keegan Garrity, Mark Hurd, JoAnn Bennett
Nay: 0

9. **Other Business**
   a. **Rescheduling of September 8th County Council Meeting Date** 2:10:20 The council discussed potential scheduling conflicts between the September 8 council meeting and the UAC Conference in Provo. Executive George Daines shared that a postponed meeting would allow him more time to organize the fire board. Auditor Matt Funk shared that there is a mid-September deadline for printing and mailing notices of property tax increases. Council consensus was to maintain the September 8 meeting as scheduled to meet property tax printing deadlines.

10. **Council Member Reports**
JoAnn Bennett – 2:14:42 Reported enjoying the America 250 celebration events.

Keegan Garrity – 2:14:59 No report.
Nolan Gunnell – 2:14:59 No report.
Kathryn Beus – 2:14:59 No report.
David Erickson – 2:15:07 Discussed upcoming Cache County Fair and Rodeo events, including the fair board meeting and rodeo dinner on August 4.
Sandi Goodlander – 2:16:21 Reported on productive weekly executive meetings.

Executive George Daines – 2:16:51 Shared an anecdote about local citizens who righted the American flags outside of the courthouse that had been turned upside down by an individual.
Policy Analyst Andrew Erickson – 2:17:36 Reminded council members to submit registration and lodging preferences for the upcoming UAC conference.

11. **Closed Executive Session**
    a. **Per Utah Code § 52-4-205(1)(a) – Discussion of the character, professional competence, or physical or mental health of an individual** 2:18:18

Action: Motion made by Vice Chair Kathryn Beus to enter into executive session in the council conference room for discussion of the character, professional competence, or physical or mental health of an individual pursuant to Utah Code 52-4-205(1)(a); seconded by Councilmember David Erickson.
Motion passes.
Aye: 7 David Erickson, Kathryn Beus, Nolan Gunnell, Sandi Goodlander, Keegan Garrity, Mark Hurd
Nay: 0

Adjourn: 8:00 p.m. 2:56:35

Action: Motion made by Councilmember Nolan Gunnell to adjourn; seconded by Vice Chair Kathryn Beus.
Motion passes.
Aye: 7 David Erickson, Kathryn Beus, Nolan Gunnell, Sandi Goodlander, Keegan Garrity, Mark Hurd
Nay: 0

Sandi Goodlander

APPROVAL: Sandi Goodlander, Chair
Cache County Council

Bryson J Behm

ATTEST: Bryson Behm, Clerk
Cache County Council

STATE OF UTAH
COUNTY
CLERK
CACHE COUNTY

CACHE COUNTY COUNCIL

CACHE COUNTY COUNCIL
CLOSED MEETING SIGNED STATEMENT

I, SANDI GOODLANDER, the Council Chair and presiding officer for the Cache County Council, do solemnly swear under penalty of law that the Cache County Council did close and conduct a portion of the July 28, 2026 meeting of the Cache County Council for the sole purpose of the following category or categories of legally sanctioned closed executive sessions:

1. *"Discussion of the character, professional competence, or physical or mental health of an individual", in accordance with Utah Code §52-4-205(1)(a)*

I declare under criminal penalty under the laws of the state of Utah that the foregoing is true and correct to the best of my knowledge.

SIGNED ON THIS 3 DAY OF August, 2026, AT LOGAN, UTAH.

PRESIDING OFFICER:

Sandi Goodlander

Sandi Goodlander, Chair
Cache County Council

SUPPORTING DOCUMENTATION DISCLAIMER

The content of the following attached materials may have been amended, substituted, adopted, or rejected during the open meeting.

To determine the final disposition of any item found in the following materials from here on, please cross-reference it with the Approved Meeting Minutes located at the beginning of this compiled document, or contact the Cache County Clerk's Office at www.cachecounty.gov/clerk to request a copy of any existing final amended, substituted, adopted, or rejected materials from the meeting.

CACHE COUNTY COUNCIL

Cache County Council Regular Meeting

Media Packet

July 28, 2026

CACHE COUNTY COUNCIL
SANDI GOODLANDER, *CHAIR*
KATHRYN A. BEUS, *VICE CHAIR*
JOANN BENNETT
DAVID L. ERICKSON
KEEGAN GARRITY
NOLAN P. GUNNELL
MARK R. HURD

CACHE COUNTY COUNCIL

199 NORTH MAIN STREET
LOGAN, UT 84321
435-755-1840
www.cachecounty.gov

PUBLIC NOTICE is hereby given that the County Council of Cache County, Utah will hold a **REGULAR COUNCIL MEETING** at **5:00 p.m.** in the Cache County Historic Courthouse Council Chambers, 199 North Main Street, Logan, Utah 84321, on **Tuesday, July 28, 2026**.

Council meetings are live streamed on the Cache County YouTube channel at:
https://www.youtube.com/@cachecounty1996

CACHE COUNTY COUNCIL AGENDA

REGULAR COUNCIL MEETING – 5:00 p.m.

1. **Call To Order**
2. **Opening Remarks** – Council Member Nolan Gunnell
3. **Review and Approval of Agenda**
4. **Review and Approval of Minutes**
    a. 07-14-2026 County Council Regular Meeting Minutes

5. **Report of the County Executive**
    a. Appointments
    b. Other Items
        i. Report on the Interlocal Agreement Between Bear River Health Department and Weber-Morgan Health Department Concerning Powder Mountain
        - Curt Webb, Cache County Chief Deputy Executive

6. **Items of Special Interest**
    a. **Request to County Council to Approve a Change in the Scope of the 2025 Restaurant Tax Program Award to the Cache County Fairgrounds**
    - Alma Burgess, Cache County Grant Administrator

    b. **Annual Economic Development Activity Update**
    - Shawn Milne, Bear River Association of Governments Executive Director of Economic Development

    c. **Cache County Economic Opportunity Advisory Board Appointment(s)**
    - Shawn Milne, Bear River Association of Governments Executive Director of Economic Development

---

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 435-755-1850 at least three working days prior to the meeting.

d. **Presentation and Acceptance of the 2025 Annual External Audit Report of Cache County Financials**
   - Jason Sleight, Audit Partner at Jones Simkins LLC

e. **Discussion Regarding Cache County Fire District Status, Board, Budget, Levy, Personnel, Legal Status, and the Establishment of a County Municipal Services Tax**
   - N. George Daines, Cache County Executive

7. Public Hearings – 5:30 p.m.

a. **Set Public Hearings for August 11, 2026 at (or about) 5:30 PM:**
   i. Ordinance 2026-33 – Square Footage Exemption for Geotechnical Reports
   ii. 2026 COG Project – 1200 East (3100 North to 3400 North)
   iii. 2026 COG Project – Wolf Pack Way from 400 North in Hyde Park to 4700 North
   iv. 2026 COG Project – 600 South from 600 East to 1000 East in River Heights City
   v. 2026 COG Project – 200 West (400 East County Grid) Corridor and 300 South Roundabout Safety Improvement in Providence City
   vi. 2026 COG Project – 300 South Safety Improvements in Providence City
   vii. 2026 COG Project –1200 East North End Project

b. **Hold Public Hearings at (or about) 5:30 PM:**
   i. Resolution 2026-24 – A Resolution Opening and Amending the Cache County 2026 Budget (Fifth Amendment)

8. Initial Proposals for Consideration of Action

a. **Resolution 2026-24 – A Resolution Opening and Amending the Cache County 2026 Budget (Fifth Amendment)**
   - Matt Funk, Cache County Auditor

b. **Resolution 2026-26 – Appointing Members to the Cache County Regional Recreation Center Feasibility Study Committee**
   - Andrew Erickson, County Council Policy Analyst

c. **Resolution 2026-27 – Approving the Powder Mountain Law Enforcement and Search and Rescue Interlocal Agreement with Weber County**
   - Curt Webb, Cache County Chief Deputy Executive
   - Chad Jensen, Cache County Sheriff

9. Other Business

a. **Rescheduling of September 8th County Council Meeting Date**

10. Council Member Reports

11. Closed Executive Session

a. Per Utah Code § 52-4-205(1)(a) – Discussion of the character, professional competence, or physical or mental health of an individual.

12. Adjourn

- Next Scheduled Regular Council Meeting: August 11, 2026 @ 5:00 PM

Sandi Goodlander

Sandi Goodlander, Council Chair

CACHE COUNTY COUNCIL

JULY 14, 2026 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 Sandi Goodlander, Vice Chair Kathryn Beus, Councilmember David Erickson, Councilmember JoAnn Bennett, Councilmember Keegan Garrity, Councilmember Nolan Gunnell, Councilmember Mark Hurd.
MEMBERS EXCUSED:
STAFF PRESENT: Andrew Erickson, Carter Chatterton, Lisa Aedo.
OTHER ATTENDANCE: Jordan Mathis, Linda Johnson.

1. **Call to Order 5:00 p.m. –** 0:00:11 Chair Sandi Goodlander called the council meeting to order.

2. **Opening Remarks and Pledge of Allegiance** – 0:00:21 Chair Sandi Goodlander offered opening remarks, reflecting on the Fourth of July and the nation's 250th anniversary, expressing gratitude for national freedoms and the local community. She offered a prayer and then led the council and attendees in reciting the Pledge of Allegiance.

3. **Review and Approval of Agenda –** 0:02:23

   Action: Motion made by Councilmember Nolan Gunnell to approve agenda; seconded by Vice Chair Kathryn Beus.
   Motion passes.
   Aye: 7 David Erickson, Kathryn Beus, Nolan Gunnell, Sandi Goodlander, Keegan Garrity, Mark Hurd, JoAnn Bennett
   Nay: 0

4. **Review and Approval of Minutes –** 0:02:51 The council reviewed the minutes from the June 23, 2026 county workshop, the June 23, 2026 regular council meeting, and the July 6, 2026 Board of Canvassers meeting.

   Action: Motion made by Councilmember Nolan Gunnell to approve the minutes from the June 23, 2026 county workshop, the June 23, 2026 regular council meeting, and the July 6, 2026 Board of Canvassers meeting; seconded by Vice Chair Kathryn Beus.
   Motion passes.
   Aye: 7 David Erickson, Kathryn Beus, Nolan Gunnell, Sandi Goodlander, Keegan Garrity, Mark Hurd, JoAnn Bennett
   Nay: 0

5. **Report of the County Executive –** 0:03:24 Deputy Executive Curt Webb provided an update on two pending Powder Mountain interlocal agreements, reporting that the Sheriff's Office hourly agreement had been approved by both Weber and Cache counties, while the health department agreement awaited final approval from Weber County. He noted that a proposed agreement from the Development Services department required further revision. 0:05:18 Executive George Daines stated that fire board committees were actively progressing through operational issues, and noted that a legal opinion regarding the Nixon gravel pit had been received for future executive session review. Additionally, Chair Sandi Goodlander, Executive Daines, and Councilmember Nolan Gunnell agreed to establish a numbered system to track written questions and answers involving the fire district.

6. **Items of Special Interest**
   a. **Bear River Health Department Revised Interlocal Agreement –** 0:07:55 Jordan Mathis, Director of the Bear River Health Department, presented text updates to the interlocal agreement. He highlighted modifications anchoring public health and behavioral health duties explicitly to state code, adding two ex-officio board seats (the Cache County Executive and the Utah State University emergency manager), and securing delegated authority to modify

agency contracts as necessary. He outlined the addition of an ex-officio, non-voting seat for Bear River Behavioral Health on the Behavioral Health Advisory Council (BHAC) to utilize their operational expertise while avoiding voting conflicts. Mathis also addressed the transition to a capitated Medicaid model, explaining that despite high initial upfront billing, overall county match costs are projected to stabilize or decrease over time. 0:16:18 Councilmember Nolan Gunnell moved to approve the interlocal agreement with Councilmember David Erickson seconding. However, it was clarified by Councilmember Keegan Garrity and Policy Advisor Andrew Erickson that approval required a resolution later in the meeting. The motion was rescinded.

b. **Review and Possible Action on Secure Rural Schools Payment Option and Fund Allocation(s) –** 0:17:26 County Treasurer Craig McAllister presented allocation options for the county's upcoming Secure Rural Schools (SRS) funding, estimated at $287,000 for next spring. He noted that the county historically allocated 85% to Title I, 8% to Title II, and 7% to Title III. Because Cache County does not actively receive Title II funds for special federal land projects, Treasurer McAllister recommended reallocating that 8% entirely to Title I to support rising road infrastructure expenses. He distinguished the SRS funds from the county's incoming Payment in Lieu of Taxes (PILT) funds, which are expected at the end of the month and estimated at $28,000. 0:24:47 Chair Sandi Goodlander shared that SRS funds were a big topic at the National Association of Counties conference she attended in February. The council discussed the SRS funds allocation.

Action: Motion made by Councilmember David Erickson to reallocate the 8% Title II allocation to Title I, resulting in an allocation of 93% to Title I and 7% to Title III; seconded by Councilmember JoAnn Bennett.
Motion passes.
Aye: 7 David Erickson, Kathryn Beus, Nolan Gunnell, Sandi Goodlander, Keegan Garrity, Mark Hurd, JoAnn Bennett
Nay: 0

7. **Public Hearings**
   a. **Schedule a Public Hearings for July 28 at (or about) 5:30 PM:**
      i. Resolution 2026-24 – A Resolution Opening and Amending the Cache County 2026 Budget (Fifth Amendment) 0:30:01

Action: Motion made by Vice Chair Kathryn Beus to schedule a public hearing for Resolution 2026-24 on July 28, 2026; seconded by Councilmember Nolan Gunnell.
Motion passes.
Aye: 7 David Erickson, Kathryn Beus, Nolan Gunnell, Sandi Goodlander, Keegan Garrity, Mark Hurd, JoAnn Bennett
Nay: 0

   b. **Hold Public Hearings at (or about) 5:30 PM:**
      i. Resolution 2026-21 – A Resolution Opening and Amending the Cache County 2026 Budget (Fourth Amendment) 0:30:33 Policy Analyst Andrew Erickson explained that due to a subsequent special meeting of the appropriations committee, the specific amendments inside Resolution 2026-21 were now moot and would be consolidated into the upcoming Fifth Amendment (Resolution 2026-24). He recommended the council vote down Resolution 2026-21 but noted that the public hearing must still be held as a formality for noticed citizens. Richie Call, representing the Utah State University Department of Theatre Arts and the Caine School of the Arts, stood to comment but was advised that his specific budgetary items were not part of the currently noticed hearing and would be properly heard during the July 28 public hearing.

Action: Motion made by Councilmember Nolan Gunnell to close public hearing on Resolution 2026-21; seconded by Councilmember Mark Hurd.
Motion passes.
Aye: 7 David Erickson, Kathryn Beus, Nolan Gunnell, Sandi Goodlander, Keegan Garrity, Mark Hurd, JoAnn Bennett
Nay: 0

8. **Initial Proposals for Consideration of Action**
    a. **Resolution 2026-21 – A Resolution Opening and Amending the Cache County 2026 Budget (Fourth Amendment)** 0:35:28

No action taken.

    b. **Resolution 2026-22 – Approving the Redrafted Multicounty United Local Health Department Interlocal Agreement** 0:35:11

Action: Motion made by Councilmember Nolan Gunnell to suspend rules and approve Resolution 2026-22; seconded by Vice Chair Kathryn Beus.
Motion passes.
Aye: 7 David Erickson, Kathryn Beus, Nolan Gunnell, Sandi Goodlander, Keegan Garrity, Mark Hurd, JoAnn Bennett
Nay: 0

    c. **Resolution 2026-25 – Establishing the Cache County Regional Recreation Center Feasibility Study Committee** 0:36:19 Policy Analyst Andrew Erickson presented Resolution 2026-25, which formalizes a specialized internal legislative study committee to guide the county's ongoing recreation initiatives and oversee the feasibility study contracted with VCBO architecture firm in January 2025. The committee is charged with evaluating regional needs, structural capacity, and delivering a final feasibility report to the council by March 1, 2027. The resolution outlines a defined geographic composition, including one to three council members (no more than two representing the county seat) alongside advisory members representing Logan, unincorporated county lands, two northern municipalities, and two southern municipalities. The council clarified that the study is strictly funded by pre-allocated RAPZ tax revenue designated for recreation, not new public taxes, and emphasized that the committee's role is purely advisory and intended to provide clear geographic representation and operational direction to the consultants.

Action: Motion made by Councilmember Keegan Garrity to approve Resolution 2026-25; seconded by Vice Chair Kathryn Beus.
Motion passes.
Aye: 6 Kathryn Beus, Nolan Gunnell, Sandi Goodlander, Keegan Garrity, Mark Hurd, JoAnn Bennett
Nay: 1 David Erickson

9. **Pending Action**
    a. **Resolution 2026-06 – Removal of Certain Class B Road Segments from Cache County's Class B Road System** 0:44:58 Chair Sandi Goodlander asked the council to table Resolution 2026-06 until an agreement is found with the cities. Councilmembers Nolan Gunnell and David Erickson advocated to revisit the resolution in no more than 90 days rather than to table it indefinitely.

Action: Motion made by Councilmember Nolan Gunnell to table Resolution 2026-06 for up to 90 days; seconded by Councilmember Keegan Garrity.
Motion passes.
Aye: 7 David Erickson, Kathryn Beus, Nolan Gunnell, Sandi Goodlander, Keegan Garrity, Mark Hurd, JoAnn Bennett
Nay: 0

10. **Other Business** 0:46:07
    a. Hyde Park Hometown Days Parade — July 18, 2026 @ 10:00 AM
    b. North Logan City Pioneer Day Parade — July 24, 2026 @ 10:00 AM
    c. Logan City Pioneer Day Parade — July 24, 2026 @ 10:00 AM

The council discussed logistics, registration, and attendance parameters for several upcoming summer community parades, including the Hyde Park Hometown Days Parade, North Logan Pioneer Day Parade, Logan City Pioneer Day Parade, Mendon Festival Parade, River Heights Parade, Paradise Trout and Berry Days, and Providence Sauerkraut Days. Council members agreed to either join existing entries organized by Councilmember Mark Hurd or Chair Sandi Goodlander or coordinate combined participation.

11. **Council Member Reports**

Mark Hurd – 0:49:37 Reported that a comprehensive overview of his recent travel and absence will be delivered in an upcoming presentation by the county's Economic Opportunity Advisory board. He also announced that the state grant application window for regionally significant outdoor recreation projects opens tomorrow, running from July 15 through September 15.

David Erickson – 0:52:15 No report.

Kathryn Beus – 0:52:18 Confirmed attendance coordination and vehicle decoration logistics using flags and banners for the council's upcoming Friday night rodeo appearance.

Nolan Gunnell – 0:52:55 Reported on recent Planning and Zoning commission discussions regarding short-term rentals and subdivision frameworks, proposing a joint workshop between the council and the commission to proactively align policy expectations.

Keegan Garrity – 0:53:37 Reported that Brian Carver was elected as the new chair of the Economic Opportunity board, noting that statutory updates now restrict elected officials from serving directly on the board, which will prompt a call for public appointments. He noted upcoming public board vacancies for the Airport Authority Board, Economic Opportunity Board, and the newly established recreation committee. He also shared that the Audit Committee met to review the annual county audit, which will be distributed to the full council in the coming weeks, and announced his appointment as the new chair of the Audit Committee.

JoAnn Bennett – 0:56:17 Requested clarification regarding the high frequency of recent consecutive budget openings. Chair Sandi Goodlander and Councilmember Keegan Garrity clarified that while standard procedure dictates quarterly openings, unexpected time-sensitive equipment failures and rolling tax revenue adjustments required consecutive actions to maintain compliance. Councilmember Bennett also reported on her attendance at informative UAC meetings.

Sandi Goodlander – 0:58:50 Directed all council members to complete their mandatory two-hour online Board of Equalization (BOE) training prior to the next meeting to remain compliant with state regulations. She also reported on her attendance at the UAC Justice Summit alongside Sheriff Jensen, highlighting a new Health Department initiative to hire a dedicated caseworker to coordinate warm handoffs for individuals exiting the justice system. Finally, she noted that the executive is currently finalizing the timeline parameters for the upcoming annual county budget cycle.

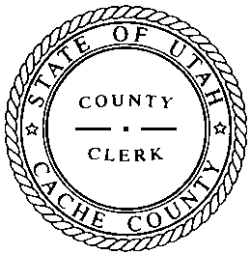
12. **Adjourn: 6:00 p.m.** 1:00:37

Action: Motion made by Councilmember Nolan Gunnell to adjourn; seconded by Councilmember Keegan Garrity.
Motion passes.
Aye: 7 David Erickson, Kathryn Beus, Nolan Gunnell, Sandi Goodlander, Keegan Garrity, Mark Hurd, JoAnn Bennett
Nay: 0

_____

APPROVAL: Sandi Goodlander, Chair
Cache County Council

ATTEST: Bryson Behm, Clerk
Cache County Council



Public Health Program & Regulation Interlocal Agreement

2026

On the ___ day of _____ 2026, The Bear River Health Department (hereinafter referred to as “Bear River”) and the Weber-Morgan Health Department (hereinafter referred to as “Weber-Morgan”), political subdivisions of the State of Utah, hereby enter into this Interlocal Agreement (hereinafter referred to as the “Agreement”) to formalize the delegation of public health regulatory authority for the proposed Powder Mountain Development (hereinafter referred to as the "Development"). The purpose of this Agreement is to ensure efficient and appropriate public health oversight and regulation of the proposed Development.

RECITALS

WHEREAS, each Party is a political subdivision of the State of Utah;

WHEREAS, Utah Code Title 11, Chapter 13 (the Interlocal Cooperation Act) permits the political subdivisions of the state to cooperate with each other to more efficiently provide governmental services and improvements to the general public;

WHEREAS, Bear River and Weber-Morgan were created by their respective Counties as a local health department created, organized, and validly existing pursuant to state law;

WHEREAS, Utah Code, Title 26A (the “Local Health Authorities Act) requires a local health department to administer the programs and services of a local health department within its respective jurisdiction;

WHEREAS, the Development is on the border of Cache and Weber Counties;

WHEREAS, the Development is more readily accessible through Weber County;

WHEREAS, the legislative body of each of the Counties determined work through agreements to oversee and ensure appropriate oversight of the Development;

NOW, THEREFORE, Bear River and Weber-Morgan agree to the following terms and conditions:

1. DEFINITIONS AND INTERPRETATIONS.

1.1. **Meanings and Construction.** The following terms, for all purposes of this agreement and any amendments hereto, shall have the meaning herein set forth:

1.1.1. "Board of Health" shall mean each Department's governing body.

1.1.2. "Counties" shall mean Cache County and Weber County, and their successors.

1.1.3. "Legislative Body or Legislative Bodies" shall mean one or all participating county governing bodies as defined by Utah Code 26A-1-102(2).

1.1.4. “Party or Parties” shall mean the Bear River Health Department and the Weber-Morgan Health Department, individually or collectively.

1.1.5. “Public Health Programs” shall mean public health programs and services described in the Local Health Authorities Act.

1.2. **Interpretations.** This Interlocal Agreement, except where the context by clear implication herein otherwise requires, shall be construed as follows:

1.2.1. definitions include both singular and plural; and

1.2.2. pronouns include both singular and plural and cover both genders.

2. COMMITMENT, POWERS, AND DUTIES.

2.1. **Commitment.** This Agreement confirms the Parties' mutual commitment to effective and proper public health oversight of Public Health Programs and the regulation of the proposed Development, in accordance with the Local Health Authorities Act, relevant State Administrative Rules, and any relevant local regulations.

2.2. **Powers.** Bear River shall delegate its powers to Weber-Morgan as follows:

2.2.1. Weber-Morgan shall have all applicable powers permitted and outlined in the Local Health Authorities Act necessary to provide Public Health Programs within the boundaries of the Development;

2.3. **Duties.**

2.3.1. Weber-Morgan agrees to carry out all applicable duties permitted and outlined in the Local Health Authorities Act to provide the necessary Public Health Programs to support the Development, including but not limited to the following:

2.3.1.1. Food Safety: oversee compliance with (R392-100), including the permitting, inspection, responding to, and investigating any complaints regarding a permitted food service facility within the Development.

2.3.1.2. Onsite Wastewater: oversee compliance with (R317-4), including determining feasibility, approving the design, overseeing construction, and approving the operation of any proposed onsite wastewater system associated with the Development.

2.3.1.3. Public Swimming Pools & Spas: oversee compliance with (R392-302), including approving the design, overseeing construction, approving and permitting operation, inspecting, responding to, and investigating any complaints regarding any proposed or permitted swimming pool or spa facility associated with the Development.

2.3.1.4. General Public Health Complaints & Emergency Response: oversee and respond to public health complaints and emergencies, such as illegal dumping, discharges, and other accidental releases, including HAZMAT-related incidents associated with the Development.

2.3.1.5. Fees: assess any fees approved by the Board of Health to provide the necessary Public Health Programs.
2.3.1.6. Grievance and Appeal: respond to and address any grievance or appeal arising from Weber-Morgan's action or inaction within the Development.
2.3.1.7. Liability: assume all liability for the delivery of Public Health Programs associated with the Development.
2.3.1.8. Legal Action: if legal action becomes necessary in connection with work performed under this Agreement, each Party shall be represented by its respective County Attorney. The Parties and their respective County Attorneys shall cooperate and coordinate as appropriate regarding the legal action, while each County Attorney retains the authority to represent and advise its respective client in accordance with UCA 26A-1-120(1).

3. DURATION.

3.1. This Interlocal Agreement shall be in full force and effect and legally binding upon the Parties only after its execution and approval by the Executive Director of each Party, or their designee, and subsequently filed with the keeper of records of each of the Parties. Thereafter, this Agreement shall continue for a period of four (4) years, at which time it may be terminated or a new agreement executed.

4. FUNDING.

4.1. **Operating Funds.**

4.1.1. All Public Health Programs provided under this agreement will be funded through fees set by the Board of Health to support their delivery and oversight.

4.1.2. No money will be transferred between the Parties under this Agreement.

5. LEGAL REPRESENTATION.

5.1. Each Party shall be responsible for obtaining its own legal counsel and services.

6. REPRESENTATION.

6.1. **Representation**. Each Party represents that it is a political subdivision of the State of Utah and is authorized to enter into the transactions contemplated by this Agreement and to carry out its obligations hereunder, including compliance with the Local Health Authorities Act.

6.2. **No Litigation.** Each Party represents that there is no litigation or legal or governmental action, proceeding, inquiry or investigation pending or threatened to which said Party as applicable, is a party or to which any of its property is subject, which, if determined adversely to said Party, would individually or in the aggregate (i) affect the validity or enforceability of this Agreement, or (ii) otherwise materially adversely affect the ability of the said Party to comply with its obligations under this Agreement or the transactions contemplated by this Agreement.

7. TERMINATION.

7.1. Any Party to this Agreement may terminate its participation in this Agreement only after providing ninety (90) days' prior written notice of its intent to end the Agreement.

7.2. At least ninety (90) days prior written notice of the termination shall be given to the Executive Director of the other Party to this Agreement.

7.3. The effective date of the termination shall be specified in the written notice.

8. GOVERNMENT IMMUNITY AND HOLD HARMLESS

8.1. To the fullest extent permitted by law, Weber-Morgan shall hold harmless, defend at its own expense, and indemnify Bear River its officers, employees, agents, and volunteers, against any and all liability, claims losses, damages, or expenses, including reasonable attorney's fees, arising from all acts or omissions to act of Weber-Morgan or its officers, agents, or employees in rendering services under this contract; excluding, however, such liability, claims, losses, damages, or expenses arising from Bear River's sole negligence or willful acts.

8.2. Each Party recognizes that the other is a governmental entity under the Utah Governmental Immunity Act (title 63G, Chapter 7, Utah Code Annotated, 1953, as amended) and as such both Parties do not waive any procedural or substantive defense or benefit provided or to be provided by the Governmental immunity Act or comparable legislative enactment, including without limitation, the provisions of Section 63G-7-604 regarding limitation of judgments. Any indemnity and insurance obligations incurred by either Party under this Agreement are expressly limited to the amounts identified in the Act.

9. MISCELLANEOUS

9.1. **Entire Contract.** This Agreement consolidates, supersedes, and replaces all previous negotiations, representations, and agreements between the Parties regarding the subject matter addressed herein. It constitutes the entire contract between the Parties regarding the delegation of powers and duties.

9.2. **Amendment.** This Agreement may only be modified or amended in writing. Such modifications or amendments shall be signed by a duly authorized representative of the Parties.

9.3. **Administration of the Agreement.** By entering this Agreement, the Parties do not intend to establish a separate legal entity. The Parties agree that, pursuant to Utah Code section 11-13-207, Weber-Morgan shall act as the administrator of this Agreement. The Parties further agree that this Agreement does not anticipate or provide for any organizational changes in the Parties. The Parties agree that Weber-Morgan will keep all books and records in such form and manner as Weber-Morgan shall specify and further agree that those books and records will be open for examination by the Parties at all reasonable times. The Parties agree that they will not jointly acquire, hold, or dispose of real or personal property under this Agreement during this joint undertaking. In the performance of obligations under this Agreement, Bear River, nor any agent, employee, or officer of

Bear River or Weber-Morgan, is or will be deemed to be an agent, employee, officer, or elected official of another Party.

9.4. **Notice**. Notice given to the other party under this Agreement is sufficient if done by written communication. Notice is considered received upon personal delivery, actual receipt, or after three (3) days after such notice is deposited in the United States mail, postage prepaid, certified, and addressed to the Party's address as indicated below:

Bear River Health Department	Weber Morgan Health Department
655 E 1300 N Logan, UT 84341 (435) 792-5600	477 23rd St, Ogden, UT 84401 (801) 399-7100

9.5. **Attorney Fees.** The prevailing party in any litigation to interpret and/or enforce the provisions of this Agreement shall be entitled to an award of reasonable attorney fees and costs, in addition to any other relief that the court grants.

9.6. **Severability.** Whenever possible, each provision of this Interlocal Agreement shall be interpreted in such a manner as to be valid; but if any provision of this Interlocal Agreement is held, in a final judicial determination, to be invalid or prohibited under applicable law, that provision shall be ineffective to the extent of such invalidity or prohibition without invalidating the remainder of such provision or the remaining provisions of this Interlocal Agreement. Notwithstanding the foregoing, however, should such judicially determined invalidity of any provision of this Interlocal Agreement frustrate the intended purpose of the member entities, as expressed herein, that invalidity shall cause this Interlocal Agreement to be terminated, with the parties, to the extent possible, to be restored to the status quo.

9.7. **Conflict with State Law.** To the extent that any provision contained in this Interlocal Agreement is, or subsequently comes, in conflict with Utah State Code, Utah State Code shall be controlling with respect to the Department's organization and operation.

9.8. **Governing Law.** The laws of the State of Utah shall govern this Agreement. The Parties will submit to the jurisdiction of the courts of the State of Utah for any dispute arising out of this Agreement or breach thereof.

AGREED TO AND APPROVED BY:

_____ _____

Jordan Mathis Date

Bear River Health Department
Executive Director

_____ _____

Brian Cowan Date

Weber-Morgan Health Department
Executive Director

APPROVED TO FORM

_____ _____

Eric Davis Date

Bear River Health Department
Attorney

_____ _____

Lauren Thomas Date

Weber-Morgan Health Department
Attorney -

Request to Council to approve a change in the scope of the 2025 Restaurant Tax Program Award to Fairgrounds

In 2025, the Council approved an award of $25,000 from the Restaurant Tax Program to the Cache County Fairgrounds for the Concert in the Park event in support of suicide and mental health awareness. The Fairgrounds has until December 31, 2027, to complete the project and spend the money. As of July 20, 2026, the remaining balance is $11,840.15.

The Fairgrounds Manager is requesting a change in the project's scope. Originally, the request was for a concert in the park with a speaker. They are asking for approval to change to 1 Degree of Separation, which is a suicide prevention training program that utilizes comedy with life-saving education. More information can be found at: https://www.1degreeofseparation.life/.

The venue would most likely change from the Fairgrounds to the Riverwoods Conference Center. The focus of this program would be, in addition to the general public, would be to invite local influencers who would then hold events of their own to spread the message of wellness and mental health awareness.

The event is anticipated to be held on August 29, 2026

The estimated cost of the event is around $10,000.

Donations made to the Cache County Community Foundation in connection with previous suicide awareness events amount to approximately $17,000.

CACHE COUNTY, UTAH

FINANCIAL STATEMENTS

December 31, 2025

JONES SIMKINS

Certified Public Accountants

CACHE COUNTY, UTAH
TABLE OF CONTENTS
December 31, 2025

	Page
Independent Auditor's Report	1
Management's Discussion and Analysis	7
Basic Financial Statements:	
Statement of Net Position	19
Statement of Activities	20
Balance Sheet – Governmental Funds	21
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	22
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	23
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	24
Statement of Fiduciary Net Position – Custodial Funds	25
Statement of Changes in Fiduciary Net Position – Custodial Funds	26
Combining Statement of Net Position – Component Units	27
Combining Statement of Activities – Component Units	28
Notes to Financial Statements	29
Required Supplementary Information:	
Budgetary Comparison Schedule – General Fund	79
Budgetary Comparison Schedule – CCCOG Fund	82
Schedule of the Proportionate Share of the Net Pension Liability (Asset) – Primary Government	83
Schedule of the Proportionate Share of the Net Pension Liability (Asset) – Component Units	84
Schedule of Contributions – Primary Government	85

Schedule of Contributions – Component Units 86

Notes to Required Supplementary Information 87

Supplementary Information:

Combining Balance Sheet – Nonmajor Governmental Funds 91

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds 92

Combining Statement of Fiduciary Net Position – Custodial Funds 93

Combining Statement of Changes in Fiduciary Net Position – Custodial Funds 94

Combining Statement of Net Position – North Park Interlocal Cooperative 95

Combining Statement of Activities – North Park Interlocal Cooperative 96

Governmental and Single Audit Reports:

Schedule of Expenditures of Federal Awards 99

Notes to Schedule of Expenditures of Federal Awards 103

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 104

Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance in Accordance with the Uniform Guidance 106

Schedule of Findings and Questioned Costs 109

Summary Schedule of Prior Year Audit Findings 111

State Compliance Report:

Independent Auditor's Report on Compliance and Report on Internal Control over Compliance as Required by the *State Compliance Audit Guide* 113

JONES SIMKINS
Certified Public Accountants
Providing Guidance with Insight & Integrity

75 YEARS 1948-2023

Logan Office:
1011 West 400 North, Suite 100
Logan, UT 84323-0747

Salt Lake City Office:
41 North Rio Grande; Suite 101
Salt Lake City, UT 84101

INDEPENDENT AUDITOR'S REPORT

To the Cache County Council
Cache County, Utah
Logan, Utah

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cache County, Utah (the County), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Bridgerland Community Ice Arena (a component unit of North Park Interlocal Cooperative), which represent seven percent, eight percent, and six percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units of the County. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Bridgerland Community Ice Arena, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in

Independent Member of PrimeGlobal | The Association of Advisory and Accounting Firms

Government Auditing Standards (GAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information, the schedules of the proportionate share of the net pension liability, and the schedules of contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The supplementary information and accompanying notes, as listed in the table of contents, including the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the supplementary

information described above is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 14, 2026 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

JONES SIMKINS LLC
Logan, Utah
July 14, 2026

This page intentionally left blank

Management's Discussion and Analysis

CACHE COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2025

The following discussion and analysis is presented as an overview of the financial performance of Cache County, Utah (the County) for the year ended December 31, 2025. This narrative responds to the requirements of Government Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. All comparisons and analyses should be read in conjunction with the details contained in the audited financial statements for this year and prior years.

Unless otherwise noted, the information and financial data included in this discussion and analysis relate to the *primary government* and do not include the County's discretely presented component units. The primary government can be generally described as providing the core services expected of local government, such as general government, public safety, maintenance of infrastructure, etc.; component units are separate legal entities that provide ancillary services.

FINANCIAL HIGHLIGHTS

- County assets and deferred outflows of resources of $191.9 million exceeded liabilities and deferred inflows of resources of $39.8 million, which resulted in total net position of $152 million, $62.3 million or 41 percent of which is considered restricted for specific purposes.

- Total assets and deferred outflows of resources of the primary government decreased approximately $3.5 million from December 31, 2024 to December 31, 2025. Total assets and deferred outflows of resources decreased primarily as a result of an aggregate decrease in cash and cash equivalents, investments, and restricted cash and investments of approximately $11.8 million netted against an increase in taxes receivable and due from other governments of approximately $3.2 million and an increase in capital assets of approximately $5.2 million.

- Total liabilities and deferred inflows of resources decreased by approximately $7 million from December 31, 2024 to December 31, 2025. Total liabilities and deferred inflows of resources decreased primarily as a result of an aggregate decrease in accounts payable and accrued liabilities, due to other governments, and unearned revenues of $8.5 million offset by an aggregate increase in long-term liabilities and net pension liability of approximately $1.4 million.

- Of the $152 million in net position that is not invested in capital assets, net of related debt, $27 million is considered unrestricted and $62.3 million is considered restricted for future capital projects, parks and recreation, streets and public improvements, etc. The current year increase in overall net position is primarily associated with the excess of revenues over expenses.

- Total General Fund revenues increased $7.6 million or 12.2 percent over the prior year, from $62.2 million in 2024 to $69.7 million in 2025, due in large part to increased federal grant revenue and taxes.

- Total General Fund expenditures decreased approximately $797,000 thousand between 2025 and 2024.

- After net interfund transfers out of $10.8 million and the receipt of proceeds from the sale of capital assets, the General Fund's total fund balance increased by approximately $930,000 in 2025. Transfers out consisted of budgeted, normal operating transfers to special revenue funds, capital projects funds, and the debt service fund.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. These statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the resulting difference between the assets plus deferred outflows less liabilities plus deferred inflows being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial condition of the County is improving or deteriorating. However, other non-financial factors should also be considered.

The *Statement of Activities* presents information showing how the County's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, all of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

Both the Statement of Net Position and the Statement of Activities, which together comprise the government-wide financial statements, distinguish between activities that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public safety, streets and public improvements, health and welfare, and culture and recreation. The County does not have any business-type activities.

Financial information for the discretely presented component units is reported separately from the financial information of the primary government. The County's *discretely presented component units* include the Logan-Cache Airport Authority, the North Park Interlocal

Cooperative, which includes the Bridgerland Community Ice Arena as its own component unit, and the Bear River Health Department.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Cache County, like all other state and local governments, uses fund accounting to demonstrate compliance with finance-related legal requirements. There are three broad classifications of fund types: governmental, proprietary, and fiduciary. All of the funds of the County can be classified as either a governmental fund or a fiduciary fund.

Governmental funds

Most of the County's basic services are accounted for in governmental funds and are essentially the same functions reported as governmental activities in the government-wide statements. Governmental funds use the modified accrual basis of accounting, which measures the flow of current financial resources that can be converted to cash and the balances that are left at the end of the year that are available for future spending. This short-term view of the County's financial position helps determine whether the County has sufficient resources to cover expenditures for its basic services in the near future.

Fiduciary funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The County's fiduciary funds are custodial funds. These funds are custodial in nature and do not involve measuring results of operations. Accordingly, a statement of fiduciary net position and a statement of changes in fiduciary net position is presented. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the programs of the County.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is necessary to more fully understand the financial statements. Many of the notes contain a more complete definition of accounting terms and descriptions of the County's accounting policies. The notes also provide additional detail on deposits and investments, changes to capital assets, fund liabilities, long-term liabilities and obligations, retirement plans, and contingency and compliance-related issues.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

As previously noted, net position serves as a useful indicator of the County's financial condition. Total primary government assets and deferred outflows exceeded total primary government liabilities and deferred inflows by approximately $152 million, an increase of approximately $3.5 million from the prior year. The table below summarizes the County's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position as of December 31, 2025 and 2024, respectively:

SUMMARY SCHEDULE OF NET POSITION

	Governmental Activities		
	2025	2024	% Change
Current assets	$ 105,117,419	$ 114,039,511	-7.8%
Capital and other assets	77,011,410	71,620,534	7.5%
Total assets	182,128,829	185,660,045	-1.9%
Deferred outflows of resources	9,729,343	9,719,804	0.1%
Current liabilities	13,208,327	21,339,262	-38.1%
Non-current liabilities	26,495,714	25,259,621	4.9%
Total liabilities	39,704,041	46,598,883	-14.8%
Deferred inflows of resources	117,047	219,458	-46.7%
Net investment in capital assets	62,693,412	57,827,104	8.4%
Restricted	62,302,378	64,218,957	-3.0%
Unrestricted	27,041,294	26,515,447	2.0%
Total net position	$ 152,037,084	$ 148,561,508	2.3%

$62.7 million or 41.2 percent of the County's net position reflect its investment in capital assets (e.g., land, construction in process, buildings and improvements, etc.) less any related, outstanding debt used to acquire the assets. The County uses these assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional $62.3 million, or 41 percent, represents the restricted amount of the County's net position.

These assets are restricted because of various contracts and agreements with outside entities, or laws and regulations, which dictate how these resources may be used. The remaining balance of $27 million, or 17.8 percent of net position, may be used to meet the general, ongoing financial obligations of the County.

Change in Net Position

As discussed previously, activities can commonly be divided into either governmental or business-type activities. However, none of the operations of the County meet the definition of business-type activities. Therefore, the entire increase in net position of approximately $3.5 million is attributable to governmental activities.

Sales tax revenue, representing 37.6 percent of all revenue, is the County's most significant revenue source. In 2025, sales tax revenue increased over the prior year by $8.2 million, or 25.5 percent, and totaled $40.1 million. Property tax revenue, also a significant source of revenue for the County, accounts for 26.3 percent of all revenue. In 2025, it grew by $3.2 million, or 12.7 percent, and totaled $28.1 million.

In total, revenues for the County increased $8.4 million, or 8.5 percent, from the prior year. The primary reasons for the increase are due to increases in both sales and property taxes and other general revenues.

Decreases in operating grants and contributions were due to decreases in general fund grant awards and mental health grants awarded in the current year. Other general revenues decreased by approximately $1.4 million.

Charges for services increased by approximately $870,000 or 6 percent.

Taxes collected by the County create the largest portion of revenues for the County totaling $68.2 million, or 64 percent of all revenues. Charges for services, totaling $15.3 million or 14.3 percent of all revenues, also played a key role in financing the County's operational and capital needs. Operating grants and contributions were also a significant portion of total revenues at $13 million or 12.2 percent of all revenues.

Total expenses increased for the County by approximately $16 million, or 18.4 percent, from the prior year. The activity with the largest increase was culture and recreation, experiencing an increase of approximately $10.5 million or 144.8 percent. The primary reasons for the total increase in County expenses was related to land acquisition of $9.4 million to maintain open space in the County.

Public safety services generate the most significant portion of the County's expenses amounting for $33.2 million, or 32.2 percent of total expenses. The costliest programs within the County's public safety services are the Sheriff Patrol, Sheriff administration, the operation of the County jail, and Fire Safety, with program costs of $8.3 million, $5.7 million, $10.6 million, and $3.5 million, respectively. Combined, these four programs account for 27.2 percent of the County's total expenses.

The table below summarizes the County's change in net position for the years ended December 31, 2025 and 2024, respectively:

SUMMARY SCHEDULE OF CHANGES IN NET POSITION

	Governmental Activities		
	2025	2024	% Change
Revenues:			
Program revenues:			
Charges for sevices	$ 15,260,925	$ 14,390,946	6.0%
Operating grants and contributions	12,963,068	15,388,424	-15.8%
Capital grants and contributions	18,805	-	100.0%
General revenues:			
Taxes	68,201,896	56,874,760	19.9%
American Rescue Plan Act	4,533,441	4,681,836	-3.2%
Interest and investment income	3,646,798	4,951,351	-26.3%
Settlements	615,646	1,020,098	-39.6%
Other	1,403,228	976,138	43.8%
Total revenues	106,643,807	98,283,553	8.5%
Expenses:			
General government	25,750,469	25,182,869	2.3%
Public safety	33,198,931	29,713,103	11.7%
Streets and public improvements	18,616,509	13,581,861	37.1%
Health and welfare	7,113,609	10,627,567	-33.1%
Culture and recreation	17,765,830	7,258,746	144.8%
Interest on long-term liabilities	722,883	789,432	-8.4%
Total expenses	103,168,231	87,153,578	18.4%
Change in net position	3,475,576	11,129,975	-68.8%
Net position - beginning	148,561,508	137,431,533	8.1%
Net position - ending	$ 152,037,084	$ 148,561,508	2.3%

The following table shows to what extent the County's governmental activities relied on program-related revenues to cover program costs. In 2025, these revenues covered $28.2 million, or 27.4 percent, of total expenses through charges for services and grants and contributions. Taxes and other general revenues covered the remaining 72.6 percent of the County's expenses.

CACHE COUNTY'S NET PROGRAM COSTS
Governmental Activities

	Program Expenses 2025	Less Program Revenues 2025	Net Program Expenses 2025	Net Program Expenses 2024	Program Revenues as a Percentage of Net Program Expenses 2025	Program Revenues as a Percentage of Net Program Expenses 2024
Activities:						
General government	$ 25,750,469	$ (11,348,367)	$ 14,402,102	$ 15,585,780	44.1%	38.1%
Public safety	33,198,931	(10,262,316)	22,936,615	19,821,240	30.9%	33.3%
Streets and public improvements	18,616,509	(1,684,785)	16,931,724	12,541,618	9.0%	7.7%
Health and welfare	7,113,609	(3,548,340)	3,565,269	2,721,029	49.9%	74.4%
Culture and recreation	17,765,830	(1,398,990)	16,366,840	5,915,109	7.9%	18.5%
Interest on long-term liabilities	722,883	-	722,883	789,432	0.0%	0.0%
Total	$ 103,168,231	$ (28,242,798)	$ 74,925,433	$ 57,374,208	27.4%	34.2%

CAPITAL ASSET AND LONG-TERM LIABILITIES ACTIVITY

Capital Assets

CACHE COUNTY'S CAPITAL ASSETS, NET

	Governmental Activities 2025	Governmental Activities 2024	% Change
Land	$ 3,673,786	$ 3,673,786	0.0%
Construction in process	6,999,846	2,056,746	240.3%
Buildings and improvements	42,178,994	42,780,810	-1.4%
Equipment	15,793,388	14,415,220	9.6%
Right to use - subscription assets	575,330	809,505	-28.9%
Infrastructure	7,594,813	7,884,467	-3.7%
Total capital assets, net	$ 76,816,157	$ 71,620,534	7.3%

The investment in capital assets, net of accumulated depreciation and amortization, of the County for its governmental activities totaled $76.8 million at the end of the year. This investment in capital assets includes land, construction in process, buildings and improvements, equipment, right to use assets, and infrastructure. The total net amount increased over the prior year by $5.2 million, or 7.3 percent, related primarily to increases in equipment, improvements, and construction in process additions. Total capital purchases were approximately $10.2 million. These increases were partially offset by current depreciation and amortization of approximately $4.8 million.

Long-Term Liabilities

CACHE COUNTY'S LONG-TERM LIABILITIES

	Governmental Activities		
	2025	2024	% Change
General obligation bonds, net	$ 5,704,137	$ 5,936,534	0.0%
Sales tax revenue bonds, net	11,570,000	12,322,000	-6.1%
Direct borrowings	2,109,871	824,917	155.8%
Subscription liabilities	442,874	646,513	-31.5%
Compensated absences	3,692,397	3,402,912	8.5%
Total long-term liabilities	$ 23,519,279	$ 23,132,876	1.7%

Bonded debt outstanding at the end of the year, consisting of general obligation bonds and sales tax revenue bonds, had a balance of $17.3 million compared to $18.3 million at the prior year end. There are three bonds outstanding at the end of 2024. The 2024 series general obligation open space bonds of $5,625,000 were issued in 2024 to help finance the purchase of open space in the County. The 2017 series sales tax revenue bonds of $3,200,000 were issued in 2017 to help finance the Cache County Event Center. The 2019 series sales tax revenue bonds of $12,500,000 were issued in 2019 to help finance the new road facility. Direct borrowings at the end of the year totaled $2.1 million compared to approximately $825,000 at the prior year end. In addition to the bonds and direct borrowings, the County's long-term obligations include an accrual for compensated absences in the amount of $3.7 million and subscription liabilities in the amount of approximately $443,000.

FUND FINANCIAL ANALYSIS

As noted earlier, a fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Some funds are required by law to exist. The County uses fund accounting to ensure and demonstrate compliance with the Uniform Fiscal Procedures Act (Utah Code Title 17 Chapter 36). Other funds are established internally to maintain control over a particular activity, such as capital projects.

Governmental Funds

The focus of the governmental funds of the County is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the financing requirements of the County. Unassigned fund balance may serve as a useful measure of the County's net resources available for discretionary use as it represents the portion of fund balance which has not yet been limited, by external or internal authority, for any particular purpose.

As of December 31, 2025, the combined fund balance of the governmental funds of the County was $96.1 million, a decrease of approximately $289,000, in comparison with the prior year. Of that fund balance, $24.4 million, or 25.3 percent, was unassigned and was available for appropriation by the County at its discretion. The remainder of the fund balance was either restricted or assigned and was available for spending subject to specific constraints, or it was in nonspendable form.

The general fund is the principal operating fund of the County. As of December 31, 2025, the unassigned fund balance of the general fund was $24.4 million. This amount represents 41.9 percent of the total expenditures of the general fund, and is 87.1 percent of total revenues from property taxes for the current year.

CACHE COUNTY'S FUND BALANCES
Governmental Funds

	2025					2024	
	Nonspendable	Restricted	Assigned	Unassigned	Total	Total	% Change
Funds:							
General	$ 755,528	$ 4,563,889	$ -	$ 24,419,278	$ 29,738,695	$ 28,808,903	3.2%
CCCOG	-	25,179,356	-	-	25,179,356	25,763,476	-2.3%
Other funds	31,280	32,559,133	8,585,214	-	41,175,627	41,809,940	-1.5%
Total fund balances	$ 786,808	$ 62,302,378	$ 8,585,214	$ 24,419,278	$ 96,093,678	$ 96,382,319	-0.3%

GENERAL FUND BUDGETARY HIGHLIGHTS

The final adopted revenue budget of the general fund increased by $7 million over the original budget. The most significant increase in budgeted revenues resulted from a change in grant revenue related to various grants. The increase for the grants were $7.7 million, or 111% percent of the total revenue budget increase.

Budgeted expenditures decreased by $3.9 million over the original budget. The most notable decrease was related to a $5.5 million decrease in streets and public improvements expenditures.

See below for a summary schedule of revenues, expenditures, and changes in fund balance for the general fund with budget to actual comparisons.

GENERAL FUND
SUMMARY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	2025 Final Budget	2025 Actual	Variance	Variance as a % of Budget
Revenues	$ 68,787,156	$ 69,737,801	$ 950,645	1.4%
Expenditures	61,836,691	58,196,547	3,640,144	5.9%
Excess of revenues over expenditures	6,950,465	11,541,254	4,590,789	
Other financing sources	69,000	156,311	87,311	
Transfers from other funds	4,019,457	2,445,669	(1,573,788)	
Transfers to other funds	(16,228,029)	(13,213,442)	3,014,587	
Change in fund balance	$ (5,189,107)	929,792	6,118,899	
Fund balance – beginning		28,808,903		
Fund balance – ending		$ 29,738,695		

REQUESTS FOR INFORMATION

This discussion is designed to provide a general overview of the County's finances for citizens, taxpayers, customers, investors, creditors, and anyone else with an interest in governmental finance. Questions concerning the information provided in this discussion or requests for additional financial information should be addressed to the County Executive's Office at 199 North Main, or the County Finance department at 179 North Main, Logan, Utah, 84321.

This page intentionally left blank

Basic Financial Statements

CACHE COUNTY, UTAH
STATEMENT OF NET POSITION
December 31, 2025

	Primary Government		Component Units
	Governmental Activities	Total	
Assets:			
Cash and cash equivalents	$ 9,832,007	$ 9,832,007	$ 15,962,893
Equity in investment pool	80,831,505	80,831,505	690,160
Taxes receivable	7,338,700	7,338,700	-
Accounts receivable, net	608,375	608,375	1,019,534
Due from other governments	4,128,104	4,128,104	2,063,449
Other investments	-	-	2,126,912
Inventory	-	-	232,849
Restricted cash and investments	1,591,920	1,591,920	-
Other assets, net	786,808	786,808	6,918
Net pension asset	195,253	195,253	-
Capital assets			
Capital assets not being depreciated	10,673,632	10,673,632	4,243,896
Capital assets, net of accumulated depreciation	65,567,195	65,567,195	16,562,808
Subscription assets, net of accumulated amortization	575,330	575,330	149,573
Total assets	182,128,829	182,128,829	43,058,992
Deferred outflows of resources:			
Pensions	9,729,343	9,729,343	2,356,149
Total deferred outlows of resources	9,729,343	9,729,343	2,356,149
Liabilities:			
Accounts payable and accrued liabilities	4,134,943	4,134,943	4,371,425
Due to other governments	990,587	990,587	-
Unearned revenue	3,480,011	3,480,011	1,390,439
Long-term liabilities:			
Due within one year	4,602,786	4,602,786	720,800
Due in more than one year	18,916,493	18,916,493	1,360,763
Net pension liability	7,579,221	7,579,221	1,465,076
Total liabilities	39,704,041	39,704,041	9,308,503
Deferred inflows of resources:			
Pensions	117,047	117,047	7,767
Total deferred inflows of resources	117,047	117,047	7,767
Net position:			
Net investment in capital assets	62,693,412	62,693,412	20,799,714
Restricted for:			
Air pollution control	548,600	548,600	-
Building inspection	3,763,001	3,763,001	-
Election equipment	25,028	25,028	-
Health services	847,549	847,549	1,160,984
Municipal services	4,579,636	4,579,636	-
Open spaces	2,615,568	2,615,568	-
Parks and recreation	13,251,155	13,251,155	-
Property tax administration	4,780,324	4,780,324	-
Streets and public improvements	30,758,813	30,758,813	-
Debt service	754,081	754,081	-
Other purposes	378,623	378,623	132,942
Unrestricted	27,041,294	27,041,294	14,005,231
Total net position	$ 152,037,084	$ 152,037,084	$ 36,098,871

The accompanying notes are an integral part of these financial statements.

CACHE COUNTY, UTAH
STATEMENT OF ACTIVITIES
Year Ended December 31, 2025

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Total	Net (Expense) Revenue and Changes in Net Position: Component Units
Primary government:							
Governmental activities:							
General government	$ 25,750,469	$ 3,527,688	$ 7,820,679	$ -	$ (14,402,102)	$ (14,402,102)	$ -
Public safety	33,198,931	8,730,072	1,532,244	-	(22,936,615)	(22,936,615)	-
Streets and public improvements	18,616,509	1,554,805	129,980	-	(16,931,724)	(16,931,724)	-
Health and welfare	7,113,609	439,170	3,109,170	-	(3,565,269)	(3,565,269)	-
Culture and recreation	17,765,830	1,009,190	370,995	18,805	(16,366,840)	(16,366,840)	-
Interest on long-term liabilities	722,883	-	-	-	(722,883)	(722,883)	-
Total governmental activities	$ 103,168,231	$ 15,260,925	$ 12,963,068	$ 18,805	$ (74,925,433)	$ (74,925,433)	$ -
Component units:							
Airport Authority	$ 1,801,778	$ 246,372	$ 200,000	$ 597,079	$ -	$ -	$ (758,327)
North Park Interlocal Cooperative	1,379,992	777,254	484,525	-	-	-	(118,213)
Bear River Health Department	23,762,082	3,715,204	18,294,543	-	-	-	(1,752,335)
Total component units	$ 26,943,852	$ 4,738,830	$ 18,979,068	$ 597,079	$ -	$ -	$ (2,628,875)
General revenues:							
Property taxes					$ 28,095,881	$ 28,095,881	$ -
Sales and use taxes					40,106,015	40,106,015	-
American Rescue Plan Act					4,533,441	4,533,441	-
Interest and investment income					3,646,798	3,646,798	655,531
Gain on disposal of assets					431,713	431,713	-
Settlements					615,646	615,646	-
Miscellaneous					302,777	302,777	108,885
Contributions					668,738	668,738	2,294,400
Total general revenues					78,401,009	78,401,009	3,058,816
Change in net position					3,475,576	3,475,576	429,941
Net position—beginning					148,561,508	148,561,508	35,668,930
Net position—ending					$ 152,037,084	$ 152,037,084	$ 36,098,871

The accompanying notes are an integral part of these financial statements.

CACHE COUNTY, UTAH
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2025

	General	CCCOG	Non-major Funds	Total Governmental Funds
Assets:				
Cash and cash equivalents	$ 5,755,994	$ -	$ 4,076,013	$ 9,832,007
Equity in investment pool	23,344,369	23,767,599	33,719,537	80,831,505
Interfund receivable - investment pool	1,882,396	-	-	1,882,396
Taxes receivable	4,211,130	1,411,757	1,715,813	7,338,700
Accounts receivable, net	502,995	-	105,380	608,375
Due from other governments	1,158,335	-	2,969,769	4,128,104
Restricted cash and investments	-	-	1,591,920	1,591,920
Prepaids and other assets	755,528	-	31,280	786,808
Total assets	$ 37,610,747	$ 25,179,356	$ 44,209,712	$ 106,999,815
Liabilities:				
Interfund payable - investment pool	$ -	$ -	$ 1,882,396	$ 1,882,396
Accounts payable and accrued liabilities	3,247,817	-	887,126	4,134,943
Due to other governments	870,632	-	119,955	990,587
Unearned revenue	3,399,803	-	80,208	3,480,011
Total liabilities	7,518,252	-	2,969,685	10,487,937
Deferred inflows of resources:				
Unavailable revenues - property taxes	353,800	-	64,400	418,200
Total deferred inflows of resources	353,800	-	64,400	418,200
Fund balances:				
Nonspendable:	755,528	-	31,280	786,808
Restricted for:				
Air pollution control	-	-	548,600	548,600
Building inspection	-	-	3,763,001	3,763,001
Election equipment	25,028	-	-	25,028
Health services	847,549	-	-	847,549
Municipal services	-	-	4,579,636	4,579,636
Open spaces	-	-	2,615,568	2,615,568
Parks and recreation	-	-	13,251,155	13,251,155
Property tax administration	-	-	4,780,324	4,780,324
Streets and public improvements	3,691,312	25,179,356	1,888,145	30,758,813
Debt service	-	-	754,081	754,081
Other purposes	-	-	378,623	378,623
Assigned for:				
Capital projects	-	-	8,212,304	8,212,304
Health and welfare	-	-	372,910	372,910
Unassigned	24,419,278	-	-	24,419,278
Total fund balances	29,738,695	25,179,356	41,175,627	96,093,678
Total liabilities, deferred inflows of resources, and fund balances	$ 37,610,747	$ 25,179,356	$ 44,209,712	$ 106,999,815

The accompanying notes are an integral part of these financial statements.

CACHE COUNTY, UTAH
RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
December 31, 2025

Total fund balances of governmental funds		$ 96,093,678
Amounts reported for governmental activities in the Statement of Net Position are different because:		
The net pension asset, net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions are not reported in the funds.		
Net pension asset	$ 195,253	
Net pension liability	(7,579,221)	
Deferred outflow of resources - pensions	9,729,343	
Deferred inflow of resources - pensions	(117,047)	
		2,228,328
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Capital assets not being depreciated	$ 10,673,632	
Capital assets, net of accumulated depreciation	65,567,195	
Subscription assets, net of accumulated amortization	575,330	
		76,816,157
Because the focus of governmental funds is on short-term financing, some revenues will not be available to pay for current-period expenditures and are therefore recorded as deferred inflows of resources in the funds.		
Unavailable revenues - property taxes		418,200
Long-term liabilities, as well as accrued interest, are not due and payable in the current period and are therefore not reported in the funds. In addition, governmental funds report the effect of premiums, discounts, and refundings and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.		
Long-term liabilities, due within one year	$ (4,602,786)	
Long-term liabilities, due in more than one year	(18,452,356)	
Premium on general obligation bonds	(464,137)	
		(23,519,279)
Net position of governmental activities		$ 152,037,084

The accompanying notes are an integral part of these financial statements.

CACHE COUNTY, UTAH
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year Ended December 31, 2025

	General	CCCOG	Nonmajor Funds	Total Governmental Funds
Revenues:				
Property taxes	$ 21,150,919	$ -	$ 6,802,662	$ 27,953,581
Sales and use taxes	22,153,918	7,256,572	10,695,525	40,106,015
Intergovernmental	10,901,430	-	6,613,884	17,515,314
Charges for services	11,871,564	-	1,735,558	13,607,122
Licenses and permits	57,070	-	1,357,517	1,414,587
Fines and forfeitures	238,216	-	1,000	239,216
Interest and investment income	2,324,864	1,107,057	214,877	3,646,798
Settlements	615,646	-	-	615,646
Contributions	163,206	-	505,532	668,738
Miscellaneous income	260,968	-	41,809	302,777
Total revenues	69,737,801	8,363,629	27,968,364	106,069,794
Expenditures:				
General government	17,856,813	-	7,845,121	25,701,934
Public safety	30,414,203	-	3,509,726	33,923,929
Streets and public improvements	6,268,167	8,833,849	6,877,986	21,980,002
Health and welfare	870,859	-	6,348,443	7,219,302
Culture and recreation	2,786,505	-	14,928,107	17,714,612
Debt service principal	-	-	1,627,538	1,627,538
Debt service interest	-	-	699,348	699,348
Total expenditures	58,196,547	8,833,849	41,836,269	108,866,665
Excess (deficiency) of revenues over expenditures	11,541,254	(470,220)	(13,867,905)	(2,796,871)
Other financing sources (uses):				
Proceeds from sale of capital assets	156,311	-	399,962	556,273
Issuance of direct borrowings	-	-	1,951,957	1,951,957
Transfers in (out)	(10,767,773)	(113,900)	10,881,673	-
Total other financing sources (uses)	(10,611,462)	(113,900)	13,233,592	2,508,230
Change in fund balance	929,792	(584,120)	(634,313)	(288,641)
Fund balance - beginning	28,808,903	25,763,476	41,809,940	96,382,319
Fund balance - ending	$ 29,738,695	$ 25,179,356	$ 41,175,627	$ 96,093,678

The accompanying notes are an integral part of these financial statements.

CACHE COUNTY, UTAH
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended December 31, 2025

Net change in fund balances - governmental funds		$ (288,641)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation and amortization expense. This is the amount by which capital outlay exceeded depreciation and amortization expense in the current period.		
Capital outlay	$ 10,166,962	
Depreciation expense	(4,612,604)	
Amortization expense	(234,175)	
		5,320,183
In the Statement of Activities, only the gain or loss on the sale of assets is reported, whereas in governmental funds, the proceeds from the sales increase financial resources. Assets differ from changes in fund balance by the book value of assets.		(124,560)
Revenues in the Statement of Activities that do not provide current financial resources are recorded as deferred inflows of resources and not reported as revenues in governmental funds. Changes in the amount deferred can result in an increase or decrease in revenues compared to the amount reported in the Statement of Activities.		142,300
The net effect of transactions involving the net pension liability, deferred inflows of resources and deferred outflows of resources related to pensions, and pension expense is to increase net position.		
Change in deferred outflows of resources related to pensions	$ 9,539	
Change in deferred inflows of resources related to pensions	102,411	
Change in net pension asset	(100,135)	
Change in net pension liability	(1,199,119)	
		(1,187,304)
Bond and other debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond and other debt principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the Statement of Net Position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.		
Payments of principal on long-term liabilities	$ 1,807,643	
Amortization of bond premium	47,398	
Proceeds from issuance of direct borrowings	(1,951,957)	
Change in compensated absences liability	(289,486)	
		(386,402)
Change in net position of governmental activities		$ 3,475,576

The accompanying notes are an integral part of these financial statements.

CACHE COUNTY, UTAH
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
December 31, 2025

	Custodial Funds
Assets:	
Cash and cash equivalents	$ 30,061,674
Equity in investment pool	278,843
Receivables	1,307,495
Total assets	31,648,012
Liabilities:	
Due to other taxing units	30,720,010
Other payables	928,002
Total liabilities	31,648,012
Net Position:	$ -

The accompanying notes are an integral part of these financial statements.

CACHE COUNTY, UTAH
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
Year Ended December 31, 2025

	Custodial Funds
Additions:	
Tax collections for other governments	$ 112,579,197
Contributions - participants	387,013
Interest income	690,677
Total additions	113,656,887
Deductions:	
Tax distributions to other governments	113,269,874
Distributions - participants	387,013
Total deductions	113,656,887
Change in net position	-
Net position - beginning	-
Net position - ending	$ -

The accompanying notes are an integral part of these financial statements.

CACHE COUNTY, UTAH
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
December 31, 2025

	Airport Authority	North Park Interlocal Cooperative	Bear River Health Department	Total
Assets:				
Cash and cash equivalents	$ -	$ 664,101	$ 15,298,792	$ 15,962,893
Equity in investment pool	688,520	1,640	-	690,160
Accounts receivable, net	239,017	116,268	664,249	1,019,534
Due from other governments	350,815	-	1,712,634	2,063,449
Investments	-	2,126,912	-	2,126,912
Inventory	-	2,833	230,016	232,849
Other assets	5,278	1,640	-	6,918
Capital assets				
Capital assets not being depreciated	2,668,366	-	1,575,530	4,243,896
Capital assets, net of accumulated depreciation	7,610,113	2,074,753	6,877,942	16,562,808
Subscription assets, net of accumulated amortization	-	-	149,573	149,573
Total assets	11,562,109	4,988,147	26,508,736	43,058,992
Deferred outflows of resources:				
Pensions	24,762	-	2,331,387	2,356,149
Total deferred outflows of resources	24,762	-	2,331,387	2,356,149
Liabilities:				
Accounts payable and accrued liabilities	110,443	69,113	4,191,869	4,371,425
Unearned revenue	24,418	-	1,366,021	1,390,439
Long-term liabilities:				
Due within one year	-	-	720,800	720,800
Due in more than one year	-	-	1,360,763	1,360,763
Net pension liability	31,205	-	1,433,871	1,465,076
Total liabilities	166,066	69,113	9,073,324	9,308,503
Deferred inflows of resources:				
Pensions	-	-	7,767	7,767
Total deferred inflows of resources	-	-	7,767	7,767
Net position:				
Net investment in capital assets	10,278,479	2,074,753	8,446,482	20,799,714
Restricted for:				
Health services	-	-	1,160,984	1,160,984
Other purposes	-	132,942	-	132,942
Unrestricted	1,142,326	2,711,339	10,151,566	14,005,231
Total net position	$ 11,420,805	$ 4,919,034	$ 19,759,032	$ 36,098,871

The accompanying notes are an integral part of these financial statements.

CACHE COUNTY, UTAH
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
Year Ended December 31, 2025

	Airport Authority	North Park Interlocal Cooperative	Bear River Health Department	Total
Expenses	$ 1,801,778	$ 1,379,992	$ 23,762,082	$ 26,943,852
Program revenues:				
Charges for services	246,372	777,254	3,715,204	4,738,830
Operating grants and contributions	200,000	484,525	18,294,543	18,979,068
Capital grants and contributions	597,079	-	-	597,079
Total program revenues	1,043,451	1,261,779	22,009,747	24,314,977
Net expenses	(758,327)	(118,213)	(1,752,335)	(2,628,875)
General revenues:				
Contributions	359,400	-	1,935,000	2,294,400
Interest and investment income	32,476	229,619	393,436	655,531
Miscellaneous	-	-	108,885	108,885
Total general revenues	391,876	229,619	2,437,321	3,058,816
Change in net position	(366,451)	111,406	684,986	429,941
Net position – beginning	11,787,256	4,807,628	19,074,046	35,668,930
Net position – ending	$ 11,420,805	$ 4,919,034	$ 19,759,032	$ 36,098,871

The accompanying notes are an integral part of these financial statements.

Note 1 – Summary of Significant Accounting Policies

The financial statements of Cache County, Utah (the County) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies established in GAAP and used by the County are discussed below.

Financial Reporting Entity

The County operates under a County Council/County Executive form of government. The powers and duties of the government are divided between an elected seven-member County Council and an elected County Executive. The County Council exercises legislative and policy making powers and is composed of seven members elected to four-year terms from different geographical districts in the County on a population basis. The County Executive exercises administrative powers and may exercise a veto upon legislative actions of the County Council which in turn may be overridden by the affirmative vote of five council members. The Executive is elected to a four-year term in a County-wide election.

The accompanying financial statements present the County and its component units, entities for which the County is considered to be financially accountable. As required by GAAP, the County evaluates whether separate legal entities are controlled by or dependent on the County. The evaluation of control or dependence is based on several factors including the appointment of the respective governing board, ability of the County to impose its will on the separate legal entity, and whether a financial benefit or burden relationship exists.

Blended component units, although legally separate entities, are in substance part of the County's operations, and data from those units is combined with data of the primary government. Discretely presented component units, conversely, are reported in a separate column in the financial statements to emphasize that they are legally separate from the County. Each of the County’s blended component units and discretely presented component units has a December 31 fiscal year-end.

Blended Component Units

Cache County Municipal Building Authority (MBA) - The MBA is a nonprofit corporation established to administer the sale of bonds and related construction projects of the County. The Governing Board of the MBA is comprised of the County Council. Currently, the MBA is inactive.

Note 1 – Summary of Significant Accounting Policies (continued)

Cache County Special Service District #1 (SSD) – SSD is organized under Utah laws as a separate public corporation to provide garbage collection services to the citizens of the County. The County Council has appointed itself as the Board of Trustees for the District. SSD collects fees from citizens in the unincorporated areas of the County and has contracted with a 3rd party service provider to provide garbage collection services for citizens of the County. SSD's operations are immaterial and therefore are accounted for in the Municipal Services Fund, a special revenue fund which is reported as a nonmajor governmental fund in the financial statements.

Cache County Fire Protection District (FPD) – FPD is organized as a separate public corporation under Utah law to provide fire protection to the citizens residing in the County. The County Council appoints the Board of Directors for FPD and has appointed two council members and the County Executive to the board. Distributions are made to local governments to provide fire protection services in their communities. The County also purchases and provides firefighting equipment for FPD. The revenues and expenses of FPD are immaterial and are reported in the Municipal Services Fund.

Cache County Community Foundation (CCCF) – The CCCF is a nonprofit corporation established to receive contributions to benefit certain community projects. The officers of CCCF are members of the County Council, the County Auditor, and the County Executive. CCCF is reported as a nonmajor governmental fund.

Cache County Roads Special Service District (RSSD) – RSSD has been organized as a separate corporate body under Utah law. Directors of the board are appointed by the County Council. The Board only consists of County employees and so is completely controlled by the County; therefore, it is presented as a blended component unit. RSSD receives mineral lease revenues from the State of Utah which are dedicated for the improvement of roads within the district. RSSD is reported as a nonmajor governmental fund.

Discretely Presented Component Units

Logan-Cache Airport Authority (the Airport Authority) – The Airport Authority has been organized as a separate corporate body under Utah law to facilitate the construction and operation of a public airport. The Board of Directors is appointed equally by the County Council and the Municipal Council of the City of Logan. The Airport Authority does not issue separate financial statements.

Note 1 – Summary of Significant Accounting Policies (continued)

North Park Interlocal Cooperative (NPIC) – NPIC was organized to facilitate the construction and operation of a recreational ice arena facility and to finance the costs. The cooperative members are the County, the City of Logan, the City of North Logan, and the City of Hyde Park. NPIC is a separate legal entity created in accordance with Utah law. The County appoints three board members and each city appoints two board members. NPIC could be included in the financial statements of another member; however, the County has elected to include NPIC as a component unit. NPIC does not issue separate financial statements. NPIC includes the financial statements of Bridgerland Community Ice Arena, Inc. (BCIA), which operates as a nonprofit organization for the purpose of raising money for the construction, maintenance, and operation of the ice arena owned by NPIC. BCIA's primary sources of funding are user fees and donations. BCIA's fiscal year ends June 30, of each year. BCIA issues separate financial statements, which can be obtained at 2825 North 200 East, North Logan, Utah, 84341.

Bear River Health Department (BRHD) – BRHD was organized to provide public health services, as allowed by state law, to residents of Cache County, Box Elder County, and Rich County. BRHD is a separate legal entity created in accordance with Utah law and it issues separate financial statements which can be obtained at 655 East 1300 North, Logan, Utah, 84321.

The Airport Authority and NPIC have their books and records maintained by the County.

Interlocal Agreement

The County has fiduciary responsibilities for the following interlocal agreement and the activities are accounted for in the Visitor's Bureau nonmajor special revenue fund:

Cache Valley Visitors Bureau (the Visitors Bureau) – The Visitors Bureau is operated under an agreement between the County and Rich County to promote tourism to the common region.

Basic Financial Statements

The County's basic financial statements include both government-wide financial statements (reporting the County as a whole) and fund financial statements (reporting the County's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. Governmental activities are usually financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The County currently has no services that are classified as business-type activities. Therefore, all of the County's services, including the County's general administration, community development, health and human services, infrastructure, justice, parks and recreation, and public safety functions, are classified as governmental activities.

Note 1 – Summary of Significant Accounting Policies (continued)

Government-Wide Financial Statements

In the government-wide Statement of Net Position, the governmental activities columns (a) are presented on a consolidated basis, and (b) are reported on a full accrual, economic resources basis, which recognizes all long-term assets as well as long-term liabilities and obligations. The County's net position is reported in three parts: net investment in capital assets; restricted net position; and unrestricted net position.

The government-wide Statement of Activities reports both the gross and net cost of each of the County's functions (general, parks and recreation, public safety, etc.). The functions are also supported by general government revenues (property taxes, sales and use taxes, certain intergovernmental revenues, etc.) The Statement of Activities reduces gross expenses by related program revenues, operating grants and contributions, and capital grants and contributions.

Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. The net costs (by function) are normally covered by general revenue (property or sales taxes, intergovernmental revenues, interest income, etc.).

These government-wide statements focus more on the sustainability of the County as an entity and the change in the County's net position resulting from the current year's activities.

Fund Financial Statements

The County's accounting system is organized on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts that the government establishes for accountability purposes in accordance with statutes, laws, regulations, restrictions, or specific purposes.

Separate financial statements are provided for governmental funds. The emphasis of fund financial statements is on major individual funds, as defined by GASB Statement No. 34, with each displayed as a separate column. All remaining governmental funds are aggregated and reported as non-major funds in their respective fund financial statements. The following are fund types used by the County:

Note 1 – Summary of Significant Accounting Policies (continued)

Governmental Funds

The focus of the governmental funds' measurement (in the fund financial statements) is on determination of financial position and changes in financial position (sources, uses and balances of financial resources) rather than on net income. The following is a description of the governmental funds of the County:

- 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.

- **Special Revenue Funds** are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes.

- **Capital Projects Funds** are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

- **Debt Service Funds** are used to account for the accumulation of financial resources for the payment of interest and principal on the general long-term debt of the government.

The County's major governmental funds consist of the General Fund (see description above), and the following special revenue funds:

- The **CCCOG Fund** is a special revenue fund used to report expenditures related to road projects awarded throughout the County. Funding is provided by a special sales tax restricted to road projects.

Nonmajor Funds

The County's nonmajor governmental funds include other special revenue funds, the capital projects fund, and the debt service fund.

The County's nonmajor special revenue funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes. Examples of restricted, committed, or assigned revenue sources include certain taxes, federal and state grants, and user fees.

Note 1 – Summary of Significant Accounting Policies (continued)

The County's capital projects fund accounts for the acquisition or construction of capital facilities or other capital assets.

The County's debt service fund accounts for resources used for the payment of principal and interest on long-term debt.

Fiduciary Funds

The County's fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for other individuals or organizations. The fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The County has two custodial funds. Custodial funds are used to account for assets held by the County as an agent for other governmental units, other organizations, or individuals. These assets are primarily made up of tax collections. The County accounts for these funds in accordance with GASB Statement No. 84 "Fiduciary Activities" (GASB 84).

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transaction or events for recognition in the financial statements. The following provides a summary of the measurement focus and basis of accounting used by the County.

Economic Resources Measurement Focus and Accrual Basis of Accounting

The governmental activities in the government-wide financial statements, the fiduciary funds financial statements, and the discretely presented component unit financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Note 1 – Summary of Significant Accounting Policies (continued)

Current Financial Resources Measurement Focus and Modified Accrual Basis of Accounting

The governmental funds financial statements are reporting using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days (the availability period) of the end of the current fiscal period. An exception to this policy is expenditure-drive grant revenues, which generally are considered to be available if the eligible expenditures have been made. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. However, debt service and compensated absences expenditures are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governments funds. Issuance of long-term debt and acquisitions under lease and subscription-based IT arrangements are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, motor vehicle taxes, other taxes, and interest income associated with the current fiscal period that are susceptible to accrual, and received in the availability period (within 60 days of year-end), are recognized as revenues of the fiscal period they are intended to finance. All taxes and internally dedicated resources are reported as general revenues. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met. Program revenues, which include charges to customers and contributions for operational or capital requirements, are recorded as revenue when earned and the amount is received within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered measurable and available only when cash is received by the government.

Component Unit Financial Statements

The combining component unit financial statements are presented in order to provide information on each of the major component units included in the component units column of the government-wide financial statements. The component unit financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The information is presented to be consistent with the government-wide financial statements. The fiscal years of the component units are the same as the primary government.

Note 1 – Summary of Significant Accounting Policies (continued)

Financial Statement Amounts

Cash and Cash Equivalents and Investments

Cash and cash equivalents represent petty cash or demand deposits or other liquid investments that are kept in accounts separate from the investment pool of the County. The County considers all investments with an original maturity of 3 months or less to be cash equivalents.

Investments

Investments are reported at fair value. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

Equity in Investment Pool

Cash and investments in all funds except the Treasurer's Tax Custodial Fund, certain restricted bond funds, and certain discretely presented component units, is pooled into common accounts in order to maximize investment opportunities. Each fund whose monies are deposited in the investment pool cash accounts has equity therein. An individual fund's equity in the investment pool is available upon demand and is considered to be a cash equivalent when preparing these financial statements. Negative balances incurred in the investment pool at the end of the year are treated as temporary interfund payables of the deficit fund and as temporary interfund receivables in other funds with positive equity. Investments of the pool are stated at fair value.

Accounts Receivable

Accounts receivable consist of revenues earned as of year-end but received after year-end. All accounts tax receivable balances are reported net of any allowance for uncollectible amounts. Allowances for uncollectible accounts are based upon historical trends and current data regarding the condition of specific debtors as of the date of issuance of the financial statements. At December 31, 2025, the County has estimated that $94,000 of its trade receivables resulting from ambulance services were uncollectable. BRHD has estimated that $117,413 of its accounts receivable were uncollectable. The uncollectable receivables result primarily from services for substance abuse counseling and treatment.

Due from Other Governments

Due from other governments consists of amounts due to the County at year-end but remitted after year-end. The balance consists primarily of sales tax and other taxes due from the State of Utah, and reimbursements for grant expenditures due from the State of Utah, the federal government, or other agencies.

Note 1 – Summary of Significant Accounting Policies (continued)

Property Taxes

Property taxes attach as an enforceable lien on property on January 31 of each year. Taxes are levied on property owners in July and are payable by November 30. The County bills and collects property taxes for all taxing entities within the County through the Treasurer's Tax Custodial Fund. Collections are periodically distributed to the taxing entities, with final settlement due March 31 of the subsequent year. At the fund level, the County records a receivable and deferred inflow of resources for delinquent taxes, but no allowance for doubtful accounts is made as uncollected taxes are deemed to be substantially collectible or recoverable through foreclosure.

Inventory

Inventory is valued at the lower of cost or market, using the first-in, first-out method. Inventory in BRHD consists of immunization serum and is valued based on information provided by the donor agency (the State of Utah) or the cost to purchase the serum.

Restricted Assets

Resources set aside for the repayment of the County's long-term liabilities and unspent bond proceeds are classified as restricted assets on the balance sheet when their use is limited by applicable covenants.

Prepaids and Other Assets

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Capital assets include land, construction in process, buildings, equipment and infrastructure such as roads, bridges, and similar items. Capital assets are reported in the government-wide financial statements and the proprietary fund financial statements. The County defines capital assets as those assets with an initial individual cost of more than $5,000 and an estimated useful life of more than one year. All capital assets are valued at cost or estimated cost if actual cost is not available. Donated capital assets are valued at their estimated fair value on the date donated. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset life is not capitalized.

Note 1 – Summary of Significant Accounting Policies (continued)

Capital assets of the County are depreciated using the straight-line method over the following estimated lives:

Asset Category	Years
Buildings and improvements	15 to 40
Machinery and equipment	3 to 15
Infrastructure	30 to 60
Right-to-use assets – subscription assets	2 to 10

Subscription-Based Information Technology Arrangements

The County has entered into several noncancellable subscription-based information technology arrangements (SBITAs) which convey control of a third party's IT software to the County over a period of time. The County recognizes a subscription liability and an intangible right-to-use subscription asset (subscription asset) in the financial statements with an initial, individual value of $50,000 or more and a subscription term of more than one year, including expected extensions.

At the commencement of a SBITA, the County initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of payments made. The subscription asset is initially measured as the sum of (1) the initial subscription liability amount, (2) payments made to the SBITA vendor before commencement of the subscription term, and (3) capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. Subsequently, the subscription asset is amortized on a straight-line basis over the subscription term.

Key estimates and judgements related to SBITAs include how the County determines (1) the discount rate it uses to discount the expected SBITA payments to present value, (2) SBITA term, and (3) SBITA payments.

- The County uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the SBITA vendor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for SBITAs.
- The SBITA term includes the noncancellable period of the SBITA.
- SBITA payments included in the measurement of the subscription liability are composed of fixed payments and any other payments to the SBITA vendor associated with the SBITA that are reasonably certain of being required based on an assessment of all relevant factors.

Note 1 – Summary of Significant Accounting Policies (continued)

The County monitors changes in circumstances that would require a remeasurement of its SBITAs and will remeasure the subscription asset and subscription liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

Deferred Outflows and Inflows of Resources

In addition to assets, the financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. Items qualifying for reporting in this category are related to pensions in the government-wide financial statements.

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The following items qualify for reporting in this category.

- Unavailable revenue related to delinquent property taxes is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
- Pension related items are reported in the government-wide financial statements.

Pension Related Assets, Liabilities and Deferred Outflows and Inflows of Resources

For purposes of measuring the net pension asset and liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Unearned Revenues

In the government-wide financial statements and the governmental fund financial statements, unearned revenue is recognized when cash or other assets are received or recognized prior to completion of the earnings process. The unearned revenues are related to grant proceeds received in advance of qualifying expenditures/expenses.

Note 1 – Summary of Significant Accounting Policies (continued)

Long-term Liabilities

In the government-wide financial statements, long-term debt and obligations are reported as liabilities in the statement of net position. Bond premiums and discounts, and similar items, when material, are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. Debt issuance costs, except any portion related to prepaid insurance costs, are recognized as an expense in the period incurred. Prepaid insurance costs are recorded as an asset and recognized as an expense in a systematic and rational manner over the duration of the related debt.

In the governmental fund financial statements, bond premiums and discounts, as well as bond issuance costs, are recognized during the period incurred. The face amount of debt issued is reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures. Debt principal and interest payments are reported as expenditures in the period the payments are due.

Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused leave benefits dependent upon hours worked and years of service. An estimated liability for accumulated leave is reported in the government-wide financial statements and the expense is allocated by function based on where the employee is assigned.

Interfund Balances and Transactions

During the course of operations, transactions sometimes occur between individual funds that may result in amounts owed between funds. Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Transfers are used to report flows of cash (or other assets) between funds without equivalent flows of assets in return or a requirement for repayment. In the government-wide statement of activities, transfers between governmental funds have been eliminated. In the fund financial statements, transfers are reported as other financing sources or uses.

Note 1 – Summary of Significant Accounting Policies (continued)

Net Position

For the government-wide financial statements, the difference between assets and deferred outflows or resources less liabilities and deferred inflows of resources is classified as net position and is comprised of three components:

- Net investment in capital assets – Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction or improvement of these assets.
- Restricted net position – Consists of net position with constraints placed on their use, whether by 1) external groups such as creditors, grantors, or laws and regulations of other governments; or 2) law through constitutional provisions or enabling legislation.
- Unrestricted net position – All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

Fund Balance

In governmental fund types, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called fund balance. Fund balance is further classified based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows.

- *Nonspendable* – consists of amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The County has classified prepaids as nonspendable.
- *Restricted* – consists of amounts for which constraints have been placed on the use of resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- *Committed* – consists of amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Council. These amounts cannot be used for any other purpose unless the County Council removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Note 1 – Summary of Significant Accounting Policies (continued)

- *Assigned* – consists of amounts that are constrained by the County's intent to be used for a specific purpose, but are neither restricted nor committed. This intent can be expressed by the County Council; no other body or official has this authority delegated to them. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.

- *Unassigned* – consists of the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by the offsetting of assigned fund balance amounts.

Net position flow assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund balance flow assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

Note 2 – Deposits and Investments

Governmental activities:

Deposits and investments consist of the following:

Financial Statement Description	Deposits	Investments	Total
Cash, cash equivalents, and investments:			
Demand deposits	$ 29,746,999	$ -	$ 29,746,999
PTIF	-	33,194,086	33,194,086
Certificates of deposit	-	7,850,758	7,850,758
Corporate bonds	-	10,220,402	10,220,402
Government securities	-	11,243,187	11,243,187
Total cash, cash equivalents, and investments:	29,746,999	62,508,433	92,255,432
Total governmental activities	$ 29,746,999	$ 62,508,433	$ 92,255,432

Fiduciary funds:

Deposits and investments consist of the following:

Financial Statement Description	Deposits	Investments	Total
Cash, cash equivalents, and investments:			
Demand deposits	$ 30,340,517	$ -	$ 30,340,517
Total cash, cash equivalents, and investments:	$ 30,340,517	$ -	$ 30,340,517

Deposits – Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits may not be returned. The County does not have a formal policy relating to custodial credit risk. As of December 31, 2025, $62,949,449 of the County's bank balances of $63,851,446 was uninsured and uncollateralized.

Note 2 – Deposits and Investments (continued)

Investments

The State of Utah Money Management Council has the responsibility to advise the State Treasurer about investment policies, promote measures and rules that will assist in strengthening the banking and credit structure of the State and review the rules adopted by the State of Utah Money Management Act that relate to the deposit and investment of public funds.

The County follows the requirements of the Utah Money Management Act (Utah Code, Title 51, Chapter 7) (the Money Management Act) in handling its depository and investment transactions. The Money Management Act requires the depositing of County funds in a qualified depository. The Money Management Act defines a qualified depository as any financial institution whose deposits are insured by an agency of the Federal Government and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Money Management Act and adhering to the rules of the Utah Money Management Council.

The Money Management Act defines the types of securities authorized as appropriate investments for the County's funds and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities.

Statutes authorize the County to invest in negotiable and non-negotiable deposits of qualified depositories and permitted negotiable depositories; repurchase and reverse repurchase agreements; commercial paper that is classified as "first tier" by two nationally recognized statistical rating organizations; bankers' acceptances; obligations of the United States Treasury including bills, notes, and bonds; obligations, other than mortgage derivative products, issued by U.S. government sponsored enterprises (U.S. Agencies) such as the Federal Home Loan Bank System, Federal Home Loan Mortgage Corporation (Freddie Mac), and Federal National Mortgage Association (Fannie Mae); bonds, notes, and other evidence of indebtedness of political subdivisions of the State; fixed rate corporate obligations and variable rate securities rated "A" or higher, or the equivalent of "A" or higher, by two nationally recognized statistical rating organizations; shares or certificates in a money market mutual fund as defined in the Money Management Act; and the Utah State Public Treasurers' Investment Fund (PTIF).

The Utah State Treasurer's Office operates the PTIF. The PTIF is available for investment of funds administered by any Utah public treasurer. No separate report as an external investment pool has been issued for the PTIF.

Note 2 – Deposits and Investments (continued)

The PTIF is not registered with the SEC as an investment company and is not rated. The PTIF is authorized and regulated by the Utah Money Management Act. The Money Management Act establishes the State Money Management Council, which oversees the activities of the State Treasurer and the PTIF. The Money Management Act lists the investments that are authorized which are high-grade securities and, therefore, minimizes credit risk except in the most unusual and unforeseen circumstances. Deposits in the PTIF are neither insured nor otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments.

The PTIF operates and reports monthly statements to participants on an amortized cost basis. The income, gains, and losses, net of administration fees, of the PTIF are allocated to participants monthly on the ratio of the participant's share to the total funds in the PTIF based on the participant's average daily balance. This method differs from the fair value method used to value investments in these financial statements because the amortized cost method is not designed to distribute to participants all unrealized gains and losses in the fair values of the pool's investments. The PTIF may maintain an interest reserve to stabilize the monthly apportionment of interests.

The PTIF allocates income and issues statements on a monthly basis. Twice a year, on June 30 and December 31, which are the accounting periods for public entities, the investments are valued at fair value, and participants are informed of the fair value valuation factor that enables them to adjust their statements balance to fair value. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

Note 2 – Deposits and Investments (continued)

At December 31, 2025, the County had investments in various US government securities, certificates of deposit, corporate bonds, and the PTIF as follow:

			Investment Maturities (in years)			
Investment Type	Fair Value	Credit Rating	Less than 1	1 to 5	6 to 10	More than 10
Governmental activities:						
Government securities:						
FHLB	$ 6,475,218	Aa1	$ 498,944	$ 5,976,274	$ -	$ -
FFCBFC	1,256,372	Aa1	-	1,256,372	-	-
FNMA	2,030,091	Aa1	-	2,030,091	-	-
FHLMC	1,481,506	Aa1	-	1,481,506	-	-
Total government securities	11,243,187		498,944	10,744,243	-	-
Certificates of deposit	7,850,758	Not Rated	2,394,601	5,456,157	-	-
Corporate bonds	10,220,402	A3- Aaa	1,837,713	8,382,689	-	-
PTIF	33,194,086	Not Rated	33,194,086	-	-	-
Total	$ 62,508,433		$ 37,925,344	$ 24,583,089	$ -	$ -

Fair Value

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

Note 2 – Deposits and Investments (continued)

The County's governmental activities have the following recurring fair value measurements as of December 31, 2025:

- The fair value of government securities, certificates of deposit, and corporate bonds of $29,314,347 is determined by an independent pricing service using recently executed transactions, market price quotations, and pricing models that factor in, where applicable, interest rates, bond spreads, and volatility (Level 2 inputs).
- The fair value of the County's investments in the PTIF of $33,194,086 is valued at the County's position in the PTIF multiplied by the published fair value factor (Level 2 inputs).

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County's policy for managing its exposure to fair value loss is to comply with the Money Management Act. Section 51-7-11 of the Money Management Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Money Management Act further limits the remaining term to maturity on all investments in commercial paper, banker's acceptances, fixed rate negotiable deposits and fixed rate corporate obligations to 270 days - 15 months or less. The Money Management Act further limits the remaining term to maturity on all investments in obligations of the United States Treasury; obligations issued by U.S. government sponsored enterprises; and bonds, notes, and other evidence of indebtedness of political subdivisions of the State to 5 years. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding 3 years.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County's policy for reducing exposure to credit risk is to comply with the Money Management Act as previously discussed.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County's policy for reducing exposure to credit risk is to comply with the Rules of the Money Management Council. Rule 17 of the Money Management Council limits investments in a single issuer of commercial paper and corporate obligations to 5 – 10 percent depending upon the total dollar amount held in the portfolio.

Note 2 – Deposits and Investments (continued)

Most of the County's investments at December 31, 2025, were with the PTIF and therefore, are not categorized as to concentration of credit risk. The largest investment in corporate notes, issued by Canadian Imperial Bank of Commerce, is $503,177, or less than 1%, which falls within the acceptable percentage range for a single issuer.

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County does not have a formal policy relating to custodial credit risk.

At December 31, 2025, most of the County's investments were in the PTIF and therefore, not categorized as to custodial credit risk. The corporate notes do have custodial credit risk exposure. The entire $10,220,402 is held by the counterparty's trust department or agent in the County's name. These investments are not covered by depository insurance and are not collateralized.

Component units:

The component units' deposits and investments consist of the following:

Financial Statement Description	Deposits	Investments	Total
Cash, cash equivalents, and investments:			
Demand deposits	$ 16,653,053	$ -	$ 16,653,053
Fixed income	-	2,126,912	2,126,912
Total cash, cash equivalents, and investments:	$ 16,653,053	$ 2,126,912	$ 18,779,965

Deposits – Custodial Credit Risk

Custodial credit risk is the risk that, in the event of bank failure, the deposits of the component units may not be returned. The Component units do not have formal policies relating to custodial credit risk. As of December 31, 2025, all of the component units' deposits were fully collateralized and/or insured.

Investments

All component units of the County adhere to the Utah Money Management Act as described previously.

Note 2 – Deposits and Investments (continued)

Fair Value

Component units categorize fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The component units have the following recurring fair value measurements as of December 31, 2025:

- The fair value of investments held by BCIA, all of which have maturity dates of greater than three months and consist of fixed income securities, is $2,126,912. Fair value of these investments is determined by an independent pricing service using recently executed transactions, market price quotations, and pricing models that factor in, where applicable, interest rates, bond spreads, and volatility (Level 2 inputs).

Note 3 – Interfund Receivables, Payables, and Transfers

At December 31, 2025, there were interfund balances of the investment pool between the general fund, special revenues funds, and the debt service fund. These balances are considered a short-term advance from the County's cash and investment pool which are expected to be repaid before the end of the next calendar year. At December 31, 2025, interfund balances are as follows:

Purpose	Amount	Receivable Fund	Payable Fund
Short-term advance	$ 973,216	General Fund	Open Space Fund
Short-term advance	357,500	General Fund	Municipal Services Fund
Short-term advance	243,491	General Fund	Debt Service Fund
Short-term advance	191,904	General Fund	RSSD Fund
Short-term advance	90,175	General Fund	CCCF Fund
Short-term advance	26,110	General Fund	Health Fund
	$ 1,882,396		

Note 3 – Interfund Receivables, Payables, and Transfers (continued)

During the year ended December 31, 2025, the County made the following interfund transfers:

Purpose	Amount	Transfer in	Transfer out
Capital projects	$ 7,304,346	Non-Major Funds	General Fund
Capital projects	$ 2,412,316	Non-Major Funds	Non-Major Funds
Debt service	$ 2,130,650	Non-Major Funds	General Fund
Open space	$ 1,997,938	General Fund	Non-Major Funds
Open space	$ 1,997,938	Non-Major Funds	General Fund
Operations	$ 1,215,754	Non-Major Funds	General Fund
Open space	$ 500,000	Non-Major Funds	Non-Major Funds
Operations	$ 380,000	Non-Major Funds	General Fund
Debt service	$ 260,800	Non-Major Funds	Non-Major Funds
Capital projects	$ 191,020	Non-Major Funds	Non-Major Funds
Operations	$ 179,754	Non-Major Funds	General Fund
Operations	$ 161,068	General Fund	Non-Major Funds
Capital projects	$ 121,000	General Fund	Non-Major Funds
Operations	$ 113,900	General Fund	CCCOG Fund
Operations	$ 39,263	General Fund	Non-Major Funds
Capital projects	$ 35,000	Non-Major Funds	Non-Major Funds
Capital projects	$ 30,000	Non-Major Funds	Non-Major Funds
Capital projects	$ 15,000	Non-Major Funds	Non-Major Funds
Operations	$ 12,500	General Fund	Non-Major Funds
Operations	$ 5,000	Non-Major Funds	General Fund
Operations	$ 100	Non-Major Funds	Non-Major Funds

Note 4 – Capital Assets

Governmental activities:

Capital asset activity is as follows:

	Balance 1/1/25	Additions	Reductions	Balance 12/31/25
Capital assets not being depreciated:				
Land	$ 3,673,786	$ -	$ -	$ 3,673,786
Construction in progress	2,056,746	5,164,305	(221,205)	6,999,846
Total capital assets not being depreciated	5,730,532	5,164,305	(221,205)	10,673,632
Capital assets being depreciated or amortized:				
Buildings	52,418,844	66,250	-	52,485,094
Infrastructure	18,662,012	-	-	18,662,012
Equipment	32,987,313	4,205,880	(804,206)	36,388,987
Improvements	8,034,505	951,732	-	8,986,237
Right to use - subscription assets	1,075,497	-	-	1,075,497
Total capital assets being depreciated or amortized	113,178,171	5,223,862	(804,206)	117,597,827
Accumulated depreciation & amortization:				
Buildings	(15,717,936)	(1,285,480)	-	(17,003,416)
Infrastructure	(10,777,545)	(289,654)	-	(11,067,199)
Equipment	(18,572,094)	(2,703,151)	679,646	(20,595,599)
Improvements	(1,954,602)	(334,319)	-	(2,288,921)
Right to use - subscription assets	(265,992)	(234,175)	-	(500,167)
Total accumulated depreciation & amortization	(47,288,169)	(4,846,779)	679,646	(51,455,302)
Total capital assets being depreciated or amortized, net	65,890,002	377,083	(124,560)	66,142,525
Total capital assets, net	$ 71,620,534	$ 5,541,388	$ (345,765)	$ 76,816,157

Note 4 – Capital Assets (continued)

Depreciation and amortization expense was charged to functions of the County as follows:

General government	$ 935,425
Public safety	1,701,577
Streets and public improvements	1,676,905
Health and welfare	73,728
Culture and recreation	459,144
Total depreciation and amortization expense	$ 4,846,779

Note 4 – Capital Assets (continued)

Component Units:

Capital asset activity of component units is as follows:

	Balance 1/1/25	Additions	Reductions	Balance 12/31/25
Airport Authority				
Land	$ 2,223,267	$ -	$ -	$ 2,223,267
Construction in progress	307,850	137,249	-	445,099
Buildings and Improvements	23,671,189	52,893	-	23,724,082
Equipment and machinery	892,762	88,000	-	980,762
Accumulated depreciation	(16,133,335)	(961,396)	-	(17,094,731)
Capital assets, net	$ 10,961,733	$ (683,254)	$ -	$ 10,278,479
North Park Interlocal Cooperative				
Buildings and Improvements	$ 4,514,195	$ -	$ -	$ 4,514,195
Equipment and machinery	595,608	65,628	-	661,236
Accumulated depreciation	(2,962,603)	(138,075)	-	(3,100,678)
Capital assets, net	$ 2,147,200	$ (72,447)	$ -	$ 2,074,753
Bear River Health Department				
Land	$ 1,251,761	$ -	$ (6,652)	$ 1,245,109
Construction in progress	-	330,421	-	330,421
Buildings and Improvements	11,808,557	151,980	-	11,960,537
Equipment and machinery	2,909,224	75,227	(41,251)	2,943,200
Right to use - subscription assets	233,294	-	-	233,294
Accumulated depreciation & amortization	(7,402,567)	(754,852)	47,903	(8,109,516)
Capital assets, net	$ 8,800,269	$ (197,224)	$ -	$ 8,603,045

Note 4 – Capital Assets (continued)

Component Units:

Depreciation and amortization expense was charged to the component units as follows:

Airport Authority	$ 961,396
North Park Interlocal Cooperative	138,075
Bear River Health Department	754,852
Total depreciation and amortization expense	$ 1,854,323

Note 5 – Long-Term Liabilities

Governmental activities:

Long-term liability activity is as follows:

	Balance 1/1/25	Additions	Reductions	Balance 12/31/25	Due Within One Year
Bonds payable:					
Sales tax revenue bonds	$ 12,322,000	$ -	$ (752,000)	$ 11,570,000	$ 772,000
General obligation bonds	5,425,000	-	(185,000)	5,240,000	190,000
Premium	511,534	-	(47,397)	464,137	-
Total bonds payable	18,258,534	-	(984,397)	17,274,137	962,000
Direct borrowings	824,917	1,951,957	(667,003)	2,109,871	593,422
Subscription liabilities	646,513	-	(203,639)	442,874	154,364
Compensated absences	3,402,912	289,485 *	-	3,692,397	2,893,000
Total long-term liabilities	$ 23,132,876	$ 2,241,442	$ (1,855,039)	$ 23,519,279	$ 4,602,786

*The change in the compensated absences liability is presented as a net change

Note 5 – Long-Term Liabilities (continued)

Sales Tax Revenue Bonds

Series 2017 Sales Tax Revenue Bonds

Original issue of $3,200,000, bearing interest at 2.51%, with principal payments due in annual installments commencing December 15, 2018. Interest payments are due June 15 and December 15 of each year, commencing December 15, 2017. The bonds were issued to finance all or a portion of the construction costs of the Cache County Event Center. Sales and use and excise taxes of the County have been pledged to pay the debt service on these bonds.

Series 2019 Sales Tax Revenue Bonds

Original issue of $12,500,000, bearing interest at 2.50% with principal and interest payments due in annual installments beginning October 1, 2021. The bonds were issued to finance all or a portion of the construction costs of the Cache County Road and Weed Department facility. Sales and use and excise taxes of the County have been pledged to pay the debt service on these bonds.

The following summarizes the County's special revenue bonds debt service requirements as of December 31, 2025:

Year ended December 31,	Principal	Interest	Total
2026	$ 772,000	$ 289,414	$ 1,061,414
2027	790,000	270,092	1,060,092
2028	811,000	250,320	1,061,320
2029	830,000	230,022	1,060,022
2030	851,000	209,249	1,060,249
2031-2035	3,790,000	735,550	4,525,550
2036-2040	3,726,000	284,000	4,010,000
	$ 11,570,000	$ 2,268,647	$ 13,838,647

Note 5 – Long-Term Liabilities (continued)

General Obligation Bonds

Series 2024 General Obligation Open Space Bonds

Original issue of $5,625,000 with principal payments due in annual installments commencing December 15, 2024, interest beginning at 5%, then varies between 4% and 5% throughout the life of the bonds. Interest payments are due June 15 and December 15 of each year, commencing June 15, 2024. The general obligation bonds were issued to provide funds for the acquisition of open space in the County. General obligation bonds are direct obligations and pledge the full faith and credit of the County.

The following summarizes the County's general obligation bonds debt service requirements as of December 31, 2025:

Year ending December 31,	Principal	Interest	Total
2026	$ 190,000	$ 227,900	$ 417,900
2027	200,000	218,400	418,400
2028	210,000	208,400	418,400
2029	220,000	197,900	417,900
2030	235,000	186,900	421,900
2031-2035	1,355,000	749,350	2,104,350
2036-2040	1,660,000	438,600	2,098,600
2041-2043	1,170,000	94,800	1,264,800
	$ 5,240,000	$ 2,322,250	$ 7,562,250

Note 5 – Long-Term Liabilities (continued)

Direct Borrowings

Direct borrowings as of December 31, 2025 consists of the following:

Notes payable with Bancorp with an aggregate original principal balance of $1,912,000 for the purchase of patrol vehicles. Payments are due annually in various amounts ranging from $7,852 to $164,277. Interest rates vary from 3.5% to 7%. Maturity dates through 2029.	$ 897,213
Notes payable with Enterprise with an aggregate original principal balance of $1,378,792 for the purchase of patrol vehicles. Payments are due monthly in various amounts ranging from $668 to $1,579. Interest rates vary from 9% to 12%. Maturity dates through 2029.	1,212,658
	$ 2,109,871

Each of these notes contains a provision that in an event of default, outstanding amounts become immediately due if the County is unable to make payment.

The following summarizes the County's direct borrowing debt service requirements as of December 31, 2025:

Year ended December 31,	Principal	Interest	Total
2026	$ 593,422	$ 153,354	$ 746,776
2027	635,104	109,244	744,348
2028	392,297	69,099	461,396
2029	482,675	14,014	496,689
2030	6,373	187	6,560
Total	$ 2,109,871	$ 345,898	$ 2,455,769

Note 5 – Long-Term Liabilities (continued)

SBITAs

The County has entered into three SBITAs with original subscription terms ranging from 2 to 5 years. As of December 31, 2025, the value of the subscription liability was $646,513. The County is required to make aggregate annual principal and interest payments ranging from $40,000 to $132,075. The incremental borrowing rates used to determine the subscription liability range from 7% to 8%. The right-to-use assets associated with these subscription liabilities have estimated useful lives ranging between 3 and 5 years. As of December 31, 2025, the value of the right-to-use assets was $1,075,497 and had accumulated amortization of $500,167.

During the year ended December 31, 2025, the County made principal and interest subscription payments of $203,639 and $49,630, respectively.

As of December 31, 2025, there are no commitments under SBITAs before individual commencement dates.

During the year ended December 31, 2025, there were no additional variable payments or other payments associated with these subscriptions.

The future principal and interest subscription payments as of December 31, 2025 were as follows:

Year ended December 31,	Principal	Interest	Total
2026	$ 154,364	$ 34,405	$ 188,769
2027	166,218	22,551	188,769
2028	122,292	9,783	132,075
Total	$ 442,874	$ 66,739	$ 509,613

Lines of Credit

As of December 31, 2025, the County has no unused lines of credit.

Note 5 – Long-Term Liabilities (continued)

Component units:

Long-term liability activity is as follows:

	Balance 1/1/25	Additions	Reductions	Balance 12/31/25	Due Within One Year
Subscription liabilities	$ 189,892	$ -	$ (33,329)	$ 156,563	$ 36,000
Compensated absences	1,868,000	57,000 *	-	1,925,000	684,800
Total long-term liabilities	$ 2,057,892	$ 57,000	$ (33,329)	$ 2,081,563	$ 720,800

*The change in the compensated absences liability is presented as a net change

SBITAs

BRHD has entered into two SBITAs with remaining subscription terms ranging from 2 to 8.5 years. As of December 31, 2025, the value of the subscription liability was $156,563. BRHD is required to make aggregate annual principal and interest payments ranging from $18,385 to $43,402. The incremental borrowing rates used to determine the subscription liability range from 5.38% to 5.42%. The right-to-use assets associated with these subscriptions have estimated useful lives ranging between 3 and 5 years. As of December 31, 2025, the value of the right-to-use assets was $233,294 and had accumulated amortization of $83,721.

During the year ended December 31, 2025, BRHD made principal and interest subscription payments of $33,329 and $10,074, respectively.

As of December 31, 2025, there are no commitments under SBITAs before individual commencement dates.

During the year ended December 31, 2025, there were no additional variable payments or other payments associated with these subscriptions.

Note 5 – Long-Term Liabilities (continued)

The future principal and interest subscription payments as of December 31, 2025, are as follows:

Year ended December 31,	Principal	Interest	Total
2026	$ 36,000	$ 7,937	$ 43,937
2027	12,551	6,384	18,935
2028	14,349	5,722	20,071
2029	15,709	4,964	20,673
2030	17,158	4,135	21,293
Thereafter	60,796	6,991	67,787
Total	$ 156,563	$ 36,133	$ 192,696

Lines of Credit

As of December 31, 2025, the County's component units have no unused lines of credit.

Note 6 – Net Position and Fund Balance

The following details governmental fund balances as of December 31, 2025:

Governmental activities:	
Nonspendable:	
Prepaid items	$ 786,808
	786,808
Restricted:	
Air pollution control	548,600
Building inspection	3,763,001
Election equipment	25,028
Health services	847,549
Municipal services	4,579,636
Open spaces	2,615,568
Parks and recreation	13,251,155
Property tax administration	4,780,324
Streets and public improvements	30,758,813
Debt service	754,081
Other purposes	378,623
	62,302,378
Assigned:	
Capital projects	8,212,304
Health and welfare	372,910
	8,585,214
Unassigned	24,419,278
	$ 96,093,678

Restricted fund balance/net position represent monies required to be maintained to satisfy third party agreements, legal requirements, or enabling legislation. Committed and assigned fund balances represent the commitment or assignment of monies by the County Commissioners. Net position restricted by enabling legislation includes net position restricted for streets and public improvements, tax administration, and other purposes.

Note 7 – Retirement Plans

General Information about the Pension Plan

Plan Description

Eligible plan participants are provided with pension through the Utah Retirement Systems (URS) (the Systems). The Systems are comprised of the following pension trust funds:

- Public Employees Noncontributory Retirement System (Noncontributory System) is a multiple-employer, cost sharing, retirement system.
- Public Safety Retirement System (Public Safety System) is a mixed agent and cost-sharing, multiple-employer public employee retirement system.
- Firefighters Retirement System (Firefighters System) is a multiple-employer, cost sharing, retirement system.
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple-employer cost sharing public employee retirement system.
- Tier 2 Public Safety and Firefighter Contributory Retirement System (Tier 2 Public Safety and Firefighters System) is a multiple-employer, cost sharing, public employee retirement system.

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Utah State Retirement Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 East 200 South, Salt Lake City, Utah 84102 or visiting the website: www.urs.org/general/publications.

Note 7 – Retirement Plans (continued)

Benefits Provided

URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

System	Final Average Salary	Years of Service Required and/or Age Eligible for Benefit	Benefit Percent per Year of Service	COLA**
Noncontributory System	Highest 3 years	30 years, any age 25 years, any age* 20 years, age 60* 10 years, age 62* 4 years, age 65	2.0% per year all years	Up to 4%
Public Safety System	Highest 3 years	20 years, any age 10 years, age 60 4 years, age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 2.5% or 4% depending upon
Firefighters System	Highest 3 years	20 years, any age 10 years, age 60 4 years, age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 4%
Tier 2 Public Employees System	Highest 5 years	35 years, any age 20 years, age 60* 10 years, age 62* 4 years, age 65	1.50% per year all years	Up to 2.5%
Tier 2 Public Safety and Firefighter System	Highest 5 years	25 years, any age 20 years, age 60* 10 years, age 62* 4 years, age 65	1.50% per year to June 30, 2020 2.00% per year July 1, 2020 to present	Up to 2.5%

* Actuarial reductions are applied.

**All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.

Note 7 – Retirement Plans (continued)

Contribution Rate Summary

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable), is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of December 31, 2025 are as follows:

	Employee	Employer	Employer 401(k)
Noncontributory System			
15 - Tier 1 - DB System	-	15.97%	-
111 - Tier 2 - DB Hybrid System	0.81%	14.19%	-
211 - Tier 2 - 401(k) Option	-	4.19%	10.00%
Public Safety System			
43 - Tier 1 - DB System	-	33.04%	-
122 - Tier 2 - DB Hybrid System	4.73%	24.83%	-
222 - Tier 2 - 401(k) Option	-	10.83%	14.00%
Firefighters Retirement System			
31 - Tier 1 - DB System	15.05%	1.61%	-
132 - Tier 2 - DB Hybrid System	4.73%	14.08%	-
232 - Tier 2 - 401(k) Option	-	0.08%	14.00%

Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.

Note 7 – Retirement Plans (continued)

For fiscal year ended December 31, 2025, the employer and employee contributions to the Systems were as follows:

Governmental Activities:

	Employer Contributions	Employee Contributions
Noncontributory System	$ 705,129	$ -
Public Safety System	1,285,379	-
Firefighters System	6,992	65,358
Tier 2 Public Employee System	1,019,192	52,087
Tier 2 Public Safety and Firefighter	1,535,856	300,444
Tier 2 DC Public Employees Plan	149,682	-
Tier 2 DC Public Safety and Firefighter Plan	136,792	-
	$ 4,839,022	$ 417,889

Component Units:

	Employer Contributions	Employee Contributions
Noncontributory System	$ 571,276	$ -
Tier 2 Public Employee System	288,577	14,688
Tier 2 DC Only System	55,162	98
	$ 915,015	$ 14,786

Contributions reported are the URS Board approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

Note 7 – Retirement Plans (continued)

Pension Assets, Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Relating to Pensions

Governmental Activities:

At December 31, 2025, the County reported for the primary government a net pension asset of $195,253 and net pension liability of $7,579,221.

	Measurement Date: December 31, 2024				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share Dec. 31, 2023	Change
Noncontributory System	$ -	$ 1,927,768	0.6177554%	0.6123643%	0.0053911%
Public Safety System	-	4,440,464	2.8698116%	2.8643712%	0.0054404%
Firefighters System	195,253	-	1.1115861%	1.2586064%	-0.1470203%
Tier 2 Public Employees System	-	668,011	0.2239850%	0.2253456%	-0.0013606%
Tier 2 Public Safety and Firefighter	-	542,978	1.2005108%	1.1811309%	0.0193799%
Total net pension asset / liability	$ 195,253	$ 7,579,221			

Component Units:

At December 31, 2025, the County reported for component units a net pension asset of $0 and a net pension liability of $1,465,076, of which $31,205 is related to the Airport Authority and $1,433,871 is related to BRHD.

	Measurement Date: December 31, 2024				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share Dec. 31, 2023	Change
Noncontributory System	$ -	$ 1,231,859	0.9786219%	0.4130386%	0.5655833%
Tier 2 Public Employees System	-	233,217	0.0781982%	0.0865298%	-0.0083316%
Total net pension asset / liability	$ -	$ 1,465,076			

Note 7 – Retirement Plans (continued)

The net pension asset and liability were measured as of December 31, 2024, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2024, and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

Governmental Activities:

For the year ended December 31, 2025, the County recognized for the primary government pension expense of $6,005,155.

At December 31, 2025, the County reported for the primary government deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 2,468,532	$ 33,131
Changes in assumptions	705,323	8,595
Net difference between projected and actual earnings on pension plan investments	1,492,288	-
Changes in proportion and differences between contributions and proportionate share of contributions	248,941	75,321
Contributions subsequent to the measurement date	4,814,259	-
Total	$ 9,729,343	$ 117,047

$4,814,259 reported as deferred outflows of resources related to pension results from contributions made by the County prior to its fiscal year end, but subsequent to the measurement date of December 31, 2024. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year.

Note 7 – Retirement Plans (continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension, will be recognized in pension expenses as follows:

Year ended December 31,		Net Deferred Outflows (Inflows) of Resources
2025	$	1,869,263
2026		2,552,483
2027		(417,084)
2028		21,073
2029		267,252
Thereafter		505,050
	$	4,798,037

Component Units:

For the year ended December 31, 2025, the County recognized for the Airport Authority and BRHD component units pension expense of $30,406 and $1,366,685, respectively.

Note 7 – Retirement Plans (continued)

At December 31, 2025, the County reported for the Airport Authority and BRHD component units deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 816,239	$ 1,607
Changes in assumptions	177,208	24
Net difference between projected and actual earnings on pension plan investments	376,562	-
Changes in proportion and differences between contributions and proportionate share of contributions	58,492	6,136
Contributions subsequent to the measurement date	927,648	-
Total	$ 2,356,149	$ 7,767

$24,762 and $902,886 are reported as deferred outflows of resources related to pension results from contributions made by the Airport Authority and BRHD, respectively, prior to their fiscal year end, but subsequent to the measurement date of December 31, 2024. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year.

Note 7 – Retirement Plans (continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31,		Net Deferred Outflows (Inflows) of Resources
2025	$	724,672
2026		707,431
2027		(127,631)
2028		(3,858)
2029		53,078
Thereafter		67,042
	$	1,420,734

Actuarial Assumptions

The total pension liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

- Inflation: 2.50%
- Salary Increases: 3.5 – 9.5%, average, including inflation
- Investment Rate of Return: 6.85%, net of pension plan investment expense, including inflation

Mortality rates were adopted from an actuarial experience study dated January 1, 2023. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate with projected improvement using the ultimate rates from the MP-2020 improvement scale using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the January 1, 2024 valuation were based on the results of an actuarial experience study for the period ending December 31, 2022.

Note 7 – Retirement Plans (continued)

This long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	Expected Return Arithmetic Basis		
Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Equity securities	35.00%	7.01%	2.45%
Debt securities	20.00%	2.54%	0.51%
Real assets	18.00%	5.45%	0.98%
Private equity	12.00%	10.05%	1.21%
Absolute return	15.00%	4.36%	0.65%
Cash and cash equivalents	0.00%	0.49%	0.00%
Totals	100.00%		5.80%
Inflation			2.50%
Expected arithmetic nominal return			8.30%

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50% and a real return of 4.35% that is net of investment expense.

Discount Rate:

The discount rate used to measure the total pension liability was 6.85%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate, and the contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current, active, and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments, to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate.

Note 7 – Retirement Plans (continued)

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate:

The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.85 percent, as well as what the proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (5.85 percent) or 1 percentage point higher (7.85 percent) than the current rate:

Governmental Activities:

	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Noncontributory System	$ 8,152,880	$ 1,927,769	$ (3,293,086)
Public Safety System	13,641,745	4,440,463	(3,067,638)
Firefighters System	424,924	(195,253)	(700,935)
Tier 2 Public Employees System	1,995,186	668,011	(364,400)
Tier 2 Public Safety and Firefighter	1,851,503	542,978	(503,209)
Total	$ 26,066,238	$ 7,383,968	$ (7,929,268)

Component Units:

	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Airport Authority - Noncontributory System	$ 131,972	$ 31,205	$ (53,305)
BRHD - Noncontributory System	5,077,780	1,200,654	(2,051,001)
BRHD - Tier 2 Public Employees System	696,564	233,217	(127,220)
Total	$ 5,906,316	$ 1,465,076	$ (2,231,526)

Pension Plan Fiduciary Net Position:

Detailed information about the pension plan's fiduciary net position is available in the separate issued URS financial report.

Note 7 – Retirement Plans (continued)

Defined Contribution Savings Plans

Governmental Activities:

The Defined Contribution Savings Plans are administered by the Utah Retirement System Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantage retirement savings programs authorized under sections 401(l), 457(b), and 408 of the Internal Revenue Code. Detailed information regarding plan provision is available in the separately issued URS financial report.

The County participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

- 401(k) Plan
- 457(b) Plan
- Roth IRA Plan
- Traditional IRA Plan

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended December 31, 2025, were as follows:

	2025	2024	2023
401(K) Plan			
Employer Contributions	$ 1,186,602	$ 988,210	$ 518,167
Employee Contributions	$ 1,141,032	$ 898,673	$ 591,599
457 Plan			
Employer Contributions	$ -	$ -	$ -
Employee Contributions	$ 52,086	$ 34,045	$ 32,152
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	$ 181,538	$ 173,532	$ 180,330
Traditional IRA			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	$ 3,315	$ 1,990	$ 2,370

Note 7 – Retirement Plans (continued)

Component Units:

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended December 31, 2025, were as follows:

	2025	2024	2023
401(K) Plan			
Employer Contributions	$ 320,760	$ 306,790	$ 322,570
Employee Contributions	$ 359,753	$ 325,009	$ 479,447
457 Plan			
Employer Contributions	$ -	$ -	$ -
Employee Contributions	$ 59,721	$ 48,922	$ 160,594
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	$ 132,189	$ 116,651	$ 109,529

Note 8 – Public Entity Risk Pool

The County is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions and natural disasters. The County is insured through the Utah Local Governments Trust (ULGT), to manage its risk of loss. The County pays an annual premium to ULGT for its general insurance coverage. In addition, the County has purchased commercial insurance related to airport operations, steam boiler usage, employee performance, and workers' compensation.

As of December 31, 2025, there were no outstanding unpaid claims in excess of insurance coverage. Also, the County had no claim settlements over the past three years that exceeded its insurance coverage.

Note 9 – Commitments & Contingencies

The County collects sales tax under the Restaurant Tax, RAPZ Tax, and CCCOG programs enabled by state legislation and awards funds to various governmental and nonprofit entities. Awards become payable by the County when the conditions of the awards are met. At December 31, 2025, there were $2,128,228 in Restaurant Tax funds, $2,847,814 in RAPZ Tax funds, and $9,023,646 in CCCOG funds that had been awarded, but were not payable because applicable conditions had not been met.

Note 10 – Tax Incremental Rebates

The County periodically enters into property tax abatement (rebate incentive) agreements with local businesses under State Statute Title 17C of the Utah Code. Under the Statute, localities may grant property tax abatements for the purpose of attracting or retaining businesses within their jurisdictions. In these agreements, the developer or business agrees to improve property within one of the County's redevelopment project areas resulting in increased property tax revenue received by the County (increment). The County periodically agrees to pay a specified amount of the increment back to the developer.

For the year ended December 31, 2025, the County abated property taxes totaling $340,694 under this program.

Note 11 – Industrial Revenue Bonds

In 2006, the County issued industrial revenue bonds on behalf of Sunshine Terrace Foundation, Inc. in the amount of $5,000,000, maturing in 2026. Also in 2006, the County issued $3,000,000 of industrial revenue bonds on behalf of Lower Foods, Inc. scheduled to mature in 2026. Each of these entities is responsible for all bond payments and neither the County nor its resources are liable for repayment.

Note 12 – Related Party Transactions

Governmental Activities:

In addition to the transactions previously described in these notes, the County entered into the following significant transactions with component units.

Airport Authority – The County provided operating funds of $100,000 based on the budget adopted by the Airport Authority and the agreement with Logan City.

BRHD – The County assessed and collected property taxes in its Health fund and transferred the appropriated amount of property taxes to BRHD to provide operating funds totaling $1,215,180. The County also contributed $413,277 to the department for the substance abuse program and for the air pollution contract.

Note 12 – Related Party Transactions (continued)

Component Units:

Airport Authority – Logan City provided operating funds of $100,000 based on the budget adopted by the Airport Authority and the agreement with Cache County.

Note 13 – Change to or within the Financial Reporting Entity

The Mental Health Fund was previously reported as a major fund of the County. This fund no longer meets the quantitative threshold requirements for presentation as a major fund of the County and is now being reported as part of the County's aggregate nonmajor governmental funds. Because the Mental Health had no fund balance as of December 31, 2024, there is no effect on beginning fund balance of any of the County's opinion units.

This page intentionally left blank

Required Supplementary Information

CACHE COUNTY, UTAH
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Taxes:				
Property taxes	$ 21,326,836	$ 21,326,836	$ 21,150,919	$ (175,917)
Sales and use taxes	19,787,072	18,133,072	22,153,918	4,020,846
Total taxes	41,113,908	39,459,908	43,304,837	3,844,929
Other revenues:				
Intergovernmental	5,896,100	13,628,650	10,901,430	(2,727,220)
Charges for services	11,558,628	12,507,998	11,871,564	(636,434)
Licenses and permits	60,000	60,000	57,070	(2,930)
Fines and forfeitures	157,000	157,000	238,216	81,216
Interest and investment income	2,400,000	2,400,000	2,324,864	(75,136)
Settlements	430,000	430,000	615,646	185,646
Contributions	192,500	124,500	163,206	38,706
Miscellaneous income	19,100	19,100	260,968	241,868
Total revenues	61,827,236	68,787,156	69,737,801	950,645
Expenditures:				
General government:				
Council	378,874	380,363	354,548	25,815
Public legal assistance	1,719,054	1,750,586	1,750,394	192
Executive	541,706	572,622	511,963	60,659
Finance	994,431	1,071,105	884,122	186,983
Human resources	837,718	964,063	701,975	262,088
Geographic information systems	205,502	209,649	186,434	23,215
Information technology	1,343,931	1,377,827	1,216,071	161,756
Auditor	63,282	76,170	64,353	11,817
Clerk	419,463	405,165	411,848	(6,683)
Recorder	937,301	903,585	773,261	130,324
Attorney	3,592,814	3,660,064	3,517,995	142,069
Victim Services	777,995	789,253	679,135	110,118
Elections	885,760	792,000	551,713	240,287
Economic development	307,000	308,000	192,477	115,523
Miscellaneous and general	1,160,247	1,329,359	1,320,118	9,241
County Pandemic Relief	-	411,100	8,926	402,174
Contributions to other units	619,600	619,600	4,642,869	(4,023,269)
Development services administration	-	114,500	88,611	25,889
Total general government	14,784,678	15,735,011	17,856,813	(2,121,802)

(continued)

CACHE COUNTY, UTAH
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance
Public safety:				
Sheriff patrol	8,531,697	8,931,374	8,333,367	598,007
Support services	3,376,450	3,342,804	3,009,376	333,428
Sheriff administration	3,815,593	3,926,809	3,831,924	94,885
Search and rescue	72,600	77,100	68,772	8,328
Explorer	31,700	31,700	22,003	9,697
Fire safety	4,009,520	4,199,697	3,508,507	691,190
County jail	11,582,751	11,634,523	10,614,772	1,019,751
Animal control	488,420	497,191	399,359	97,832
Emergency management	225,543	228,794	161,065	67,729
Animal impound	574,056	597,721	465,058	132,663
Total public safety	32,708,330	33,467,713	30,414,203	3,053,510
Streets and public improvements:				
Road projects	11,398,980	5,801,839	5,337,683	464,156
Weed eradication	916,281	932,751	779,673	153,078
Storm water management	210,452	288,901	150,811	138,090
Total streets and public improvements	12,525,713	7,023,491	6,268,167	755,324
Health and welfare:				
Health services	2,410,949	712,000	870,859	(158,859)
Total health and welfare	2,410,949	712,000	870,859	(158,859)
Culture and recreation				
Fairgrounds	1,514,064	1,556,714	1,148,881	407,833
Library services	231,832	236,894	239,440	(2,546)
Fair and rodeo	702,328	762,320	584,266	178,054
Parks and trails	819,902	2,342,548	813,918	1,528,630
Total culture and recreation	3,268,126	4,898,476	2,786,505	2,111,971
Total expenditures	65,697,796	61,836,691	58,196,547	3,640,144
Excess (deficiency) of revenues over expenditures	(3,870,560)	6,950,465	11,541,254	4,590,789

(continued)

CACHE COUNTY, UTAH
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance
Other financing sources (uses):				
Proceeds from sale of capital assets	69,000	69,000	156,311	87,311
Transfers in:				
Municipal services fund	15,000	175,400	-	(175,400)
Open space fund	-	3,000,000	1,997,938	(1,002,062)
CCCOG fund	113,900	113,900	113,900	-
RSSD fund	121,000	121,000	121,000	-
Visitor's bureau fund	7,500	7,500	-	(7,500)
CCCF fund	42,500	42,500	12,500	(30,000)
CDRA fund	12,500	12,500	-	(12,500)
Recreation fund	40,500	349,557	161,068	(188,489)
RAPZ tax fund	197,100	197,100	39,263	(157,837)
Total transfer in	550,000	4,019,457	2,445,669	(1,573,788)
Transfers out:				
Open space fund	-	(3,000,000)	(1,997,938)	(1,002,062)
CCCF fund	-	(5,000)	(5,000)	-
Municipal services fund	(65,000)	-	-	-
Council on aging fund	-	(1,215,754)	(1,215,754)	-
Mental health fund	(380,000)	(380,000)	(380,000)	-
Children's justice center fund	(177,979)	(179,754)	(179,754)	-
Debt service fund	(2,213,650)	(2,130,650)	(2,130,650)	-
Capital projects fund	(2,522,250)	(9,316,871)	(7,304,346)	2,012,525
Total transfer out	(5,358,879)	(16,228,029)	(13,213,442)	1,010,463
Total other financing sources (uses)	(4,739,879)	(12,139,572)	(10,611,462)	(476,014)
Change in fund balance	$ (8,610,439)	$ (5,189,107)	$ 929,792	$ 4,114,775
Fund balance - January 1			28,808,903	
Fund balance - December 31			$ 29,738,695	

CACHE COUNTY, UTAH
BUDGETARY COMPARISON SCHEDULE
CCCOG FUND
Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Taxes:				
Sales and use taxes	$ 7,593,000	$ 7,593,000	$ 7,256,572	$ (336,428)
Other revenues:				
Interest and investment income	991,000	991,000	1,107,057	116,057
Total revenues	8,584,000	8,584,000	8,363,629	(220,371)
Expenditures:				
Streets and public improvements:				
New road construction	6,613,500	20,976,819	8,833,849	12,142,970
Total expenditures	6,613,500	20,976,819	8,833,849	12,142,970
Excess (deficiency) of revenues over expenditures	1,970,500	(12,392,819)	(470,220)	11,922,599
Other financing sources:				
Transfer out:				
Municipal services fund	(1,970,500)	(2,333,200)	(113,900)	2,219,300
Total other financing sources	(1,970,500)	(2,333,200)	(113,900)	2,219,300
Change in fund balance	$ -	$ (14,726,019)	$ (584,120)	$ 14,141,899
Fund balance - January 1			25,763,476	
Fund balance - December 31			$ 25,179,356	

CACHE COUNTY, UTAH
SCHEDULE OF THE PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY (ASSET)
PRIMARY GOVERNMENT

	December 31, 2024	December 31, 2023	December 31, 2022	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017	December 31, 2016	December 31, 2015
Noncontributory System:										
Proportion of the net pension liability/(asset)	0.6177554%	0.6123643%	0.6786301%	0.5998611%	0.5933095%	0.5790999%	0.5898115%	0.5837500%	0.5693184%	0.5540547%
Proportionate share of the net pension liability/(asset)	$ 1,958,974	$ 1,420,419	$ 1,162,323	$ (3,435,469)	$ 304,316	$ 2,182,551	$ 4,343,208	$ 2,557,583	$ 3,655,723	$ 3,135,112
Covered employee payroll	$ 4,557,894	$ 4,551,719	$ 5,145,542	$ 4,593,369	$ 4,819,540	$ 4,817,820	$ 4,895,435	$ 4,972,515	$ 5,050,952	$ 4,926,247
Proportionate share of the net pension liability/(asset) as a percentage of its covered-employee payroll	42.98%	31.21%	22.59%	-74.94%	6.31%	45.30%	88.72%	51.43%	72.38%	63.64%
Plan fiduciary net position as a percentage of the total pension liability/(asset)	96.02%	96.90%	97.50%	108.70%	99.20%	93.70%	87.00%	91.90%	87.30%	87.80%
Public Safety Retirement System:										
Proportion of the net pension liability/(asset)	2.8698116%	2.8643712%	3.0768976%	2.8170470%	2.7995684%	2.9606001%	2.9735539%	2.9880980%	3.1333176%	3.3617060%
Proportionate share of the net pension liability/(asset)	$ 4,440,464	$ 4,096,521	$ 3,978,659	$ (2,287,844)	$ 2,324,317	$ 4,753,592	$ 7,649,720	$ 4,687,305	$ 6,358,367	$ 5,438,545
Covered employee payroll	$ 3,873,642	$ 3,999,921	$ 4,164,788	$ 3,660,128	$ 3,786,663	$ 3,986,954	$ 4,078,388	$ 4,251,364	$ 4,541,332	$ 4,373,454
Proportionate share of the net pension liability/(asset) as a percentage of its covered-employee payroll	114.63%	102.42%	95.53%	-62.51%	61.38%	119.23%	187.57%	110.25%	140.01%	124.35%
Plan fiduciary net position as a percentage of the total pension liability/(asset)	93.30%	93.44%	93.60%	104.20%	95.50%	90.90%	84.70%	90.20%	86.50%	87.10%
Firefighters Retirement System:										
Proportion of the net pension liability/(asset)	1.1115861%	1.2586064%	1.3933482%	1.2222972%	0.8019125%	0.6980722%	0.6841959%	0.6998638%	0.6771347%	0.7039769%
Proportionate share of the net pension liability/(asset)	$ (195,253)	$ (295,388)	$ (361,858)	$ (712,864)	$ (224,231)	$ (86,575)	$ 88,841	$ (43,710)	$ (5,338)	$ (12,750)
Covered employee payroll	$ 455,749	$ 480,556	$ 502,278	$ 407,508	$ 261,620	$ 223,503	$ 212,272	$ 204,757	$ 190,261	$ 189,347
Proportionate share of the net pension liability/(asset) as a percentage of its covered-employee payroll	-42.84%	-61.47%	-72.04%	-174.93%	-85.71%	-38.74%	41.85%	-21.35%	-2.81%	-6.73%
Plan fiduciary net position as a percentage of the total pension liability/(asset)	104.64%	106.79%	108.40%	120.10%	110.50%	105.00%	94.30%	103.00%	100.40%	101.00%
Tier 2 Public Employees System:										
Proportion of the net pension liability/(asset)	0.2239850%	0.2253456%	0.2298861%	0.1765684%	0.1664151%	0.1505977%	0.1471746%	0.1196470%	0.1387795%	0.1057798%
Proportionate share of the net pension liability/(asset)	$ 668,011	$ 438,608	$ 250,322	$ (74,730)	$ 23,935	$ 33,871	$ 63,032	$ 10,549	$ 15,481	$ (231)
Covered employee payroll	$ 6,635,822	$ 5,825,951	$ 5,005,516	$ 3,273,044	$ 2,661,035	$ 2,092,709	$ 1,719,371	$ 1,170,397	$ 1,138,108	$ 683,501
Proportionate share of the net pension liability/(asset) as a percentage of its covered-employee payroll	10.07%	7.53%	5.00%	-2.28%	0.90%	1.62%	3.67%	0.90%	1.36%	-0.03%
Plan fiduciary net position as a percentage of the total pension liability/(asset)	87.44%	89.58%	92.30%	103.80%	98.30%	96.50%	90.80%	97.40%	95.10%	100.20%
Tier 2 Public Safety and Firefighters System:										
Proportion of the net pension liability/(asset)	1.2005108%	1.1811309%	1.2590722%	1.2073295%	1.1903583%	1.3202731%	1.2008330%	1.2338577%	1.3847484%	1.6932880%
Proportionate share of the net pension liability/(asset)	$ 542,978	$ 444,923	$ 105,037	$ (61,021)	$ 106,769	$ 124,191	$ 30,088	$ (14,277)	$ (12,020)	$ (24,739)
Covered employee payroll	$ 5,479,974	$ 4,475,350	$ 3,873,890	$ 2,887,167	$ 2,368,861	$ 2,179,068	$ 1,606,793	$ 1,302,424	$ 1,144,109	$ 1,007,662
Proportionate share of the net pension liability/(asset) as a percentage of its covered-employee payroll	9.91%	9.94%	2.71%	-2.11%	4.51%	5.71%	1.87%	-1.10%	-1.05%	-2.46%
Plan fiduciary net position as a percentage of the total pension liability/(asset)	90.10%	89.10%	96.40%	102.80%	93.10%	89.60%	95.60%	103.00%	103.60%	110.70%

CACHE COUNTY, UTAH
SCHEDULE OF THE PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY (ASSET)
COMPONENT UNITS

	December 31, 2024	December 31, 2023	December 31, 2022	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017	December 31, 2016	December 31, 2015
Airport Authority Noncontributory System:										
Proportion of the net pension liability/(asset)	0.0151650%	0.0087810%	0.0065515%	0.0066899%	0.0069133%	0.0067053%	0.0066085%	0.0065642%	0.0064688%	0.0067123%
Proportionate share of the net pension liability/(asset)	$ 31,205	$ 20,368	$ 11,221	$ (38,313)	$ 3,564	$ 25,272	$ 48,664	$ 28,761	$ 41,536	$ 37,980
Covered employee payroll	$ 78,396	$ 65,261	$ 71,861	$ 67,360	$ 65,870	$ 65,141	$ 62,357	$ 60,711	$ 60,711	$ 59,571
Proportionate share of the net pension liability/(asset) as a percentage of its covered-employee payroll	39.80%	31.21%	15.61%	-56.88%	5.41%	38.80%	78.04%	47.37%	68.42%	63.76%
Plan fiduciary net position as a percentage of the total pension liability/(asset)	96.02%	96.90%	97.50%	108.70%	99.20%	93.70%	87.00%	91.90%	87.30%	87.80%
BRHD Noncontributory System:										
Proportion of the net pension liability (asset)	0.3786219%	0.4130386%	0.4495900%	0.4651823%	0.4192055%	0.4233143%	0.4346791%	0.4365793%	0.4410652%	0.4373706%
Proportionate share of the net pension liability/(asset)	$ 1,200,654	$ 958,070	$ 770,034	$ (2,664,148)	$ 215,029	$ 1,595,416	$ 3,200,859	$ 1,912,785	$ 2,832,178	$ 2,474,856
Covered employee payroll	$ 3,405,183	$ 3,657,503	$ 3,636,776	$ 3,641,317	$ 3,394,049	$ 3,517,692	$ 3,590,767	$ 3,620,735	$ 3,682,885	$ 3,574,872
Proportionate share of the net pension liability as a percentage of its covered-employee payroll	35.26%	26.19%	21.17%	-73.16%	6.34%	45.35%	89.14%	52.83%	76.90%	69.23%
Plan fiduciary net position as a percentage of the total pension liability	96.02%	96.90%	97.50%	108.70%	99.20%	93.70%	87.00%	91.90%	87.30%	87.80%
BRHD Tier 2 Pubic Employees System:										
Proportion of the net pension asset	0.0781982%	0.0865298%	0.1309064%	0.1395594%	0.1155634%	0.1244383%	0.1312800%	0.1296282%	0.1420163%	0.1450403%
Proportionate share of the net pension liability/(asset)	$ 233,218	$ 168,420	$ 142,543	$ (59,067)	$ 16,621	27,987	$ 56,224	$ 11,430	$ 15,843	$ (317)
Covered employee payroll	$ 2,318,017	$ 2,237,096	$ 2,860,032	$ 2,585,478	$ 1,847,449	1,729,584	$ 1,534,356	$ 1,268,888	$ 1,164,649	$ 937,262
Proportionate share of the net pension asset as a percentage of its covered-employee payroll	10.06%	7.53%	4.98%	-2.28%	0.90%	1.62%	3.66%	0.90%	1.36%	-0.03%
Plan fiduciary net position as a percentage of the total pension liability	87.44%	89.58%	92.30%	103.80%	98.30%	96.50%	90.80%	97.40%	95.10%	100.20%

CACHE COUNTY, UTAH
SCHEDULE OF CONTRIBUTIONS
PRIMARY GOVERNMENT

	Year Ended December 31, 2025	Year Ended December 31, 2024	Year Ended December 31, 2023	Year Ended December 31, 2022	Year Ended December 31, 2021	Year Ended December 31, 2020	Year Ended December 31, 2019	Year Ended December 31, 2018	Year Ended December 31, 2017	Year Ended December 31, 2016
Noncontributory System:										
Contractually required contribution	$ 693,001	$ 753,896	$ 790,680	$ 924,229	$ 833,589	$ 854,473	$ 860,344	$ 874,467	$ 884,190	$ 871,876
Contributions in relation to the contractually required contribution	(693,001)	(753,896)	(790,680)	(924,229)	(833,589)	(854,473)	(860,344)	(874,467)	(884,190)	(871,876)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered employee payroll	$ 4,398,999	$ 4,554,287	$ 4,551,693	$ 5,145,983	$ 4,589,981	$ 4,823,050	$ 4,824,938	$ 4,895,435	$ 4,973,151	$ 5,051,275
Contributions as a percentage of covered-employee payroll	15.75%	16.55%	17.37%	17.96%	18.16%	17.72%	17.83%	17.86%	17.78%	17.26%
Public Safety Retirement System:										
Contractually required contribution	$ 1,285,379	$ 1,281,941	$ 1,330,400	$ 1,381,408	$ 1,214,592	$ 1,258,316	$ 1,328,211	$ 1,357,288	$ 1,404,123	$ 1,480,551
Contributions in relation to the contractually required contribution	(1,285,379)	(1,281,941)	(1,330,400)	(1,381,408)	(1,214,592)	(1,258,316)	(1,328,211)	(1,357,288)	(1,404,123)	(1,480,551)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered employee payroll	$ 3,933,168	$ 3,879,394	$ 3,999,921	$ 4,161,978	$ 3,658,179	$ 3,787,453	$ 3,986,954	$ 4,078,388	$ 4,251,364	$ 4,546,531
Contributions as a percentage of covered-employee payroll	32.68%	33.04%	33.26%	33.19%	33.20%	33.22%	33.31%	33.28%	33.03%	32.56%
Firefighters Retirement System:										
Contractually required contribution	$ 6,992	$ 11,895	$ 17,348	$ 20,925	$ 18,786	$ 12,061	$ 10,304	$ 9,068	$ 8,006	$ 7,493
Contributions in relation to the contractually required contribution	(6,992)	(11,895)	(17,348)	(20,925)	(18,786)	(12,061)	(10,304)	(9,068)	(8,006)	(7,493)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered employee payroll	$ 565,368	$ 455,749	$ 480,556	$ 514,778	$ 407,508	$ 261,620	$ 223,503	$ 212,272	$ 204,757	$ 190,261
Contributions as a percentage of covered-employee payroll	1.24%	2.61%	3.61%	4.06%	4.61%	4.61%	4.61%	4.27%	3.91%	3.94%
Tier 2 Public Employees System*										
Contractually required contribution	$ 1,019,192	$ 1,027,282	$ 938,094	$ 806,899	$ 522,541	$ 419,699	$ 325,900	$ 264,218	$ 177,343	$ 170,645
Contributions in relation to the contractually required contribution	(1,019,192)	(1,027,282)	(938,094)	(806,899)	(522,541)	(419,699)	(325,900)	(264,218)	(177,343)	(170,645)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered employee payroll	$ 6,946,197	$ 6,656,885	$ 5,857,656	$ 5,035,051	$ 3,289,591	$ 2,672,413	$ 2,095,756	$ 1,723,442	$ 1,180,649	$ 1,144,504
Contributions as a percentage of covered-employee payroll	14.67%	15.59%	16.01%	16.02%	15.88%	15.74%	15.55%	15.34%	15.01%	14.91%
Tier 2 Public Safety and Firefighters System:										
Contractually required contribution	$ 1,535,856	$ 1,349,452	$ 1,102,303	$ 961,517	$ 725,084	$ 569,027	$ 489,962	$ 367,403	$ 293,824	$ 258,588
Contributions in relation to the contractually required contribution	(1,535,856)	(1,349,452)	(1,102,303)	(961,517)	(725,084)	(569,027)	(489,962)	(367,403)	(293,824)	(258,588)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered employee payroll	$ 6,351,668	$ 5,494,468	$ 4,477,242	$ 3,896,661	$ 2,894,948	$ 2,374,338	$ 2,177,870	$ 1,608,261	$ 1,303,742	$ 1,149,282
Contributions as a percentage of covered-employee payroll	24.18%	24.56%	24.62%	24.68%	25.05%	23.97%	22.50%	22.84%	22.54%	22.50%
Tier 2 Public Employees DC Only System*										
Contractually required contribution	$ 149,682	$ 147,337	$ 115,648	$ 96,690	$ 78,136	$ 58,055	$ 46,148	$ 44,508	$ 39,075	$ 24,956
Contributions in relation to the contractually required contribution	(149,682)	(147,337)	(115,648)	(96,690)	(78,136)	(58,055)	(46,148)	(44,508)	(39,075)	(24,956)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered employee payroll	$ 3,089,700	$ 2,469,501	$ 1,732,892	$ 1,422,520	$ 1,166,212	$ 865,410	$ 687,834	$ 662,438	$ 582,535	$ 371,876
Contributions as a percentage of covered-employee payroll	4.84%	5.97%	6.67%	6.80%	6.70%	6.71%	6.71%	6.72%	6.71%	6.71%
Tier 2 Public Safety and Firefighter DC Only System*										
Contractually required contribution	$ 136,792	$ 119,485	$ 101,941	$ 100,047	$ 70,774	$ 56,203	$ 52,532	$ 43,119	$ 31,490	$ 21,163
Contributions in relation to the contractually required contribution	(136,792)	(119,485)	(101,941)	(100,047)	(70,774)	(56,203)	(52,532)	(43,119)	(31,490)	(21,163)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered employee payroll	$ 1,388,380	$ 1,172,426	$ 988,248	$ 972,988	$ 696,016	$ 533,493	$ 444,091	$ 364,464	$ 266,188	$ 178,892
Contributions as a percentage of covered-employee payroll	9.85%	10.19%	10.32%	10.28%	10.17%	10.53%	11.83%	11.83%	11.83%	11.83%

* Contributions in Tier 2, created July 1, 2011, include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems.

CACHE COUNTY, UTAH
SCHEDULE OF CONTRIBUTIONS
COMPONENT UNITS

	Year Ended December 31, 2025	Year Ended December 31, 2024	Year Ended December 31, 2023	Year Ended December 31, 2022	Year Ended December 31, 2021	Year Ended December 31, 2020	Year Ended December 31, 2019	Year Ended December 31, 2018	Year Ended December 31, 2017	Year Ended December 31, 2016
Airport Authority Noncontributory System:										
Contractually required contribution	$ -	$ -	$ -	$ 12,915	$ 12,587	$ 12,694	$ 12,081	$ 11,567	$ 11,253	$ 11,043
Contributions in relation to the contractually required contribution	-	-	-	(12,915)	(12,587)	(12,694)	(12,081)	(11,567)	(11,253)	(11,043)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered employee payroll	$ -	$ -	$ -	$ 71,861	$ 67,360	$ 65,870	$ 65,141	$ 62,357	$ 60,711	$ 59,571
Contributions as a percentage of covered-employee payroll	0.00%	0.00%	0.00%	17.97%	18.69%	19.27%	18.55%	18.55%	18.54%	18.54%
Airport Authority Tier 2 Public Employees System*:										
Contractually required contribution	$ 12,128	$ 10,811	$ 4,373	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contributions in relation to the contractually required contribution	(12,128)	(10,811)	(4,373)	-	-	-	-	-	-	-
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered employee payroll	$ 76,987	$ 69,345	$ 67,670	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contributions as a percentage of covered-employee payroll	15.75%	15.59%	6.46%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BRHD Noncontributory System:										
Contractually required contribution	$ 559,148	$ 591,866	$ 657,253	$ 661,641	$ 672,551	$ 626,881	$ 635,803	$ 647,421	$ 653,679	$ 665,719
Contributions in relation to the contractually required contribution	(559,148)	(591,866)	(657,253)	(661,641)	(672,551)	(626,881)	(635,803)	(647,421)	(653,679)	(665,719)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered employee payroll	$ 3,407,948	$ 3,402,968	$ 3,657,503	$ 3,636,776	$ 3,641,317	$ 3,394,049	$ 3,517,692	$ 3,590,767	$ 3,620,735	$ 3,682,885
Contributions as a percentage of covered-employee payroll	16.41%	17.39%	17.97%	18.19%	18.47%	18.47%	18.07%	18.03%	18.05%	18.08%
BRHD Tier 2 Public Employees System*:										
Contractually required contribution	$ 288,577	$ 362,088	$ 358,158	$ 459,528	$ 413,688	$ 290,906	$ 269,845	$ 235,173	$ 190,526	$ 173,649
Contributions in relation to the contractually required contribution	(288,577)	(362,088)	(358,158)	(459,528)	(413,688)	(290,906)	(269,845)	(235,173)	(190,526)	(173,649)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered employee payroll	$ 1,961,651	$ 2,319,489	$ 2,237,096	$ 2,864,820	$ 2,592,036	$ 1,849,030	$ 1,729,584	$ 1,534,358	$ 1,268,888	$ 1,164,649
Contributions as a percentage of covered-employee payroll	14.71%	15.61%	16.01%	16.04%	15.96%	15.73%	15.60%	15.33%	15.02%	14.91%
BRHD Tier 2 Public Employees DC Only System*:										
Contractually required contribution	$ 55,162	$ 57,470	$ 61,338	$ 42,877	$ 31,733	$ 20,885	$ 12,709	$ 12,135	$ 11,005	$ 10,374
Contributions in relation to the contractually required contribution	(55,162)	(57,470)	(61,338)	(42,877)	(31,733)	(20,885)	(12,709)	(12,135)	(11,005)	(10,374)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered employee payroll	$ 1,172,758	$ 1,014,914	$ 990,928	$ 672,125	$ 474,338	$ 312,180	$ 189,962	$ 181,380	$ 164,493	$ 155,070
Contributions as a percentage of covered-employee payroll	4.70%	5.66%	6.19%	6.38%	6.69%	6.69%	6.69%	6.69%	6.69%	6.69%

* Contributions in Tier 2, created July 1, 2011, include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems.

CACHE COUNTY, UTAH
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2025

Note 1 – Budgets and Budgetary Accounting

The County is required by state statute and the Uniform Fiscal Procedures Act for Utah Counties to adopt annual budgets for its governmental funds on or before December 15, for the succeeding fiscal year beginning January 1. This budget is shown as the original budget on the budgetary comparison schedules. Final budgets include the original budget amounts plus any amendments made to the budget during the year by the County Council through formal resolution.

The budgets for the County's funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). All annual appropriations lapse at year end. Project-length financial plans have been adopted for the Capital Projects Fund.

The County complies with the following procedures in establishing the budgetary data reflected in the financial statements:

- On or before November 1, the County Executive prepares a tentative budget for the next budget year, with the assistance of the County Auditor.
- A public hearing is then held on the adoption of the budget.
- After the public hearing the County Council makes final adjustments to the tentative budget.
- On or before December 15, the County Council adopts the budget by resolution.
- Department heads may transfer unexpended budgeted amounts within their departments with approval of the County Council.
- The County Council may transfer unexpended budgeted amounts from one department to another in the same fund by resolution.
- Budget appropriations may be increased only after a public hearing has been held and followed by resolution of the County Council.

Note 2 – Budgeted Fund Balance

Each fund had a balanced budget in accordance with state law. As allowed by state law, the County Council has authorized the use of unassigned fund balances to provide the necessary resources to balance each fund's budget.

Note 3 – Encumbrances

The County uses encumbrances during the year to recognize the use of appropriations. The County's policy is for all appropriations to lapse at year end. Therefore, there are no encumbrances at year end.

Note 4 – Change in Assumptions

There were no changes in the actuarial assumptions or methods since the prior actuarial valuation.

This page intentionally left blank

Supplementary Information

CACHE COUNTY, UTAH
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2025

	Special Revenue Funds																	
	CCCF	CDRA	Health	Mental Health	Visitor's Bureau	Council on Aging	Restaurant Tax	Children's Justice Center	Open Space	RAPZ Tax	RSSD	Tax Administration	Fixed Guideway Transportation	Municipal Services	Capital Projects Funds	Debt Service	Total Non-major Governmental Funds
Assets:																	
Cash and cash equivalents	$ 245,224	$ -	$ 340,154	$ -	$ 125	$ 200	$ -	$ 100	$ 1,020,582	$ -	$ 399,686	$ 1,075,148	$ -	$ 90	$ -	$ 994,704	$ 4,076,013
Equity in investment pool	-	8,548	-	119,955	1,619,629	286,481	5,145,125	127,700	-	5,130,573	-	3,063,287	1,258,441	8,226,034	8,733,764	-	33,719,537
Taxes receivable	-	-	31,000	-	185,818	-	468,308	-	11,500	564,562	-	102,600	-	352,025	-	-	1,715,813
Accounts receivable	-	-	-	-	-	-	-	-	-	-	-	64	-	105,316	-	-	105,380
Due from other governments	-	-	216,056	-	14,524	127,556	-	96,290	973,150	-	-	650,488	421,922	469,783	-	-	2,969,769
Restricted cash and investments	-	-	-	-	-	-	-	-	1,589,052	-	-	-	-	-	-	2,868	1,591,920
Other assets	-	-	-	-	-	21	-	-	-	-	-	8,400	-	-	22,859	-	31,280
Total assets	$ 245,224	$ 8,548	$ 587,210	$ 119,955	$ 1,820,096	$ 414,258	$ 5,613,433	$ 224,090	$ 3,594,284	$ 5,695,135	$ 399,686	$ 4,899,987	$ 1,680,363	$ 9,153,248	$ 8,756,623	$ 997,572	$ 44,209,712
Liabilities:																	
Interfund payable - investment pool	$ 90,175	$ -	$ 26,110	$ -	$ -	$ -	$ -	$ -	$ 973,216	$ -	$ 191,904	$ -	$ -	$ 357,500	$ -	$ 243,491	$ 1,882,396
Accounts payable and accrued liabilities	-	-	-	-	95,639	41,327	-	9,064	-	-	-	64,863	-	154,773	521,460	-	887,126
Due to other governments	-	-	-	119,955	-	-	-	-	-	-	-	-	-	-	-	-	119,955
Unearned revenue	-	-	-	-	10,008	-	-	-	-	-	-	-	-	70,200	-	-	80,208
Total liabilities	90,175	-	26,110	119,955	105,647	41,327	-	9,064	973,216	-	191,904	64,863	-	582,473	521,460	243,491	2,969,685
Deferred inflows of resources:																	
Delinquent property taxes	-	-	12,500	-	-	-	-	-	5,500	-	-	46,400	-	-	-	-	64,400
Total deferred inflows of resources	-	-	12,500	-	-	-	-	-	5,500	-	-	46,400	-	-	-	-	64,400
Fund balances:																	
Nonspendable:	-	-	-	-	-	21	-	-	-	-	-	8,400	-	-	22,859	-	31,280
Restricted for:																	
Air pollution control	-	-	548,600	-	-	-	-	-	-	-	-	-	-	-	-	-	548,600
Building inspection	-	-	-	-	-	-	-	-	-	-	-	-	-	3,763,001	-	-	3,763,001
Municipal services	-	-	-	-	-	-	-	-	-	-	-	-	-	4,579,636	-	-	4,579,636
Open spaces	-	-	-	-	-	-	-	-	2,615,568	-	-	-	-	-	-	-	2,615,568
Property tax administration	-	-	-	-	-	-	-	-	-	-	-	4,780,324	-	-	-	-	4,780,324
Streets and public improvements	-	-	-	-	-	-	-	-	-	-	207,782	-	1,680,363	-	-	-	1,888,145
Parks and recreation	-	-	-	-	1,714,449	-	5,613,433	-	-	5,695,135	-	-	-	228,138	-	-	13,251,155
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	754,081	754,081
Other purposes	155,049	8,548	-	-	-	-	-	215,026	-	-	-	-	-	-	-	-	378,623
Assigned to:																	
Capital projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,212,304	-	8,212,304
Health and welfare	-	-	-	-	-	372,910	-	-	-	-	-	-	-	-	-	-	372,910
Total fund balances	155,049	8,548	548,600	-	1,714,449	372,931	5,613,433	215,026	2,615,568	5,695,135	207,782	4,788,724	1,680,363	8,570,775	8,235,163	754,081	41,175,627
Total liabilities, deferred inflows of resources, and fund balances	$ 245,224	$ 8,548	$ 587,210	$ 119,955	$ 1,820,096	$ 414,258	$ 5,613,433	$ 224,090	$ 3,594,284	$ 5,695,135	$ 399,686	$ 4,899,987	$ 1,680,363	$ 9,153,248	$ 8,756,623	$ 997,572	$ 44,209,712

CACHE COUNTY, UTAH
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended December 31, 2025

	Special Revenue Funds																
	CCCF	CDRA	Health	Mental Health	Visitor's Bureau	Council on Aging	Restaurant Tax	Children's Justice Center	Open Space	RAPZ Tax	RSSD	Tax Administration	Fixed Guideway Transportation	Municipal Services	Capital Projects Funds	Debt Service	Total Nonmajor Governmental Funds
Revenues:																	
Property taxes	$ -	$ -	$ 1,253,482	$ -	$ -	$ -	$ -	$ -	$ 1,377,423	$ -	$ -	$ 4,171,757	$ -	$ -	$ -	$ -	$ 6,802,662
Sales and use taxes	-	-	-	-	1,481,818	-	2,612,983	-	-	2,901,340	-	-	1,680,363	2,019,021	-	-	10,695,525
Intergovernmental	-	-	-	2,716,188	14,523	392,982	-	304,978	3,000,000	-	80,748	-	-	35,786	68,679	-	6,613,884
Charges for services	-	-	350,297	-	32,342	88,873	-	-	-	-	-	724,840	-	539,206	-	-	1,735,558
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	1,357,517	-	-	1,357,517
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-	-	1,000
Interest and investment income	13,277	-	-	-	-	-	-	-	76,302	-	15,027	50,989	-	-	-	59,282	214,877
Contributions	500,000	-	-	-	-	5,532	-	-	-	-	-	-	-	-	-	-	505,532
Miscellaneous income	36,771	-	-	-	-	2,587	-	-	-	-	-	41	-	2,410	-	-	41,809
Total revenues	550,048	-	1,603,779	2,716,188	1,528,683	489,974	2,612,983	304,978	4,453,725	2,901,340	95,775	4,947,627	1,680,363	3,954,940	68,679	59,282	27,968,364
Expenditures:																	
General government	-	578	-	-	-	-	-	-	-	-	-	5,706,327	-	1,481,980	656,236	-	7,845,121
Public safety	-	-	-	-	-	-	-	369,847	-	-	-	-	-	349,216	2,790,663	-	3,509,726
Streets and public improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	883,897	5,994,089	-	6,877,986
Health and welfare	-	-	1,651,277	3,096,188	-	1,380,004	-	-	-	-	-	-	-	-	220,974	-	6,348,443
Culture and recreation	-	-	-	-	1,207,030	-	1,806,871	-	9,417,599	2,131,152	-	-	-	26,357	339,098	-	14,928,107
Debt/lease service principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,627,538	1,627,538
Debt/lease service interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	699,348	699,348
Total expenditures	-	578	1,651,277	3,096,188	1,207,030	1,380,004	1,806,871	369,847	9,417,599	2,131,152	-	5,706,327	-	2,741,450	10,001,060	2,326,886	41,836,269
Excess (deficiency) of revenues over expenditures	550,048	(578)	(47,498)	(380,000)	321,653	(890,030)	806,112	(64,869)	(4,963,874)	770,188	95,775	(758,700)	1,680,363	1,213,490	(9,932,381)	(2,267,604)	(13,867,905)
Other financing sources (uses):																	
Proceeds from the sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	291,507	108,455	-	399,962
Issuance of direct borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,951,957	-	1,951,957
Transfers in (out)	(522,600)	-	-	380,000	(290,800)	1,215,754	(352,088)	179,854	500,000	(39,263)	(121,000)	(35,000)	-	(2,412,316)	9,987,682	2,391,450	10,881,673
Total other financing sources (uses)	(522,600)	-	-	380,000	(290,800)	1,215,754	(352,088)	179,854	500,000	(39,263)	(121,000)	(35,000)	-	(2,120,809)	12,048,094	2,391,450	13,233,592
Change in fund balance	27,448	(578)	(47,498)	-	30,853	325,724	454,024	114,985	(4,463,874)	730,925	(25,225)	(793,700)	1,680,363	(907,319)	2,115,713	123,846	(634,313)
Fund balance - beginning	127,601	9,126	596,098	-	1,683,596	47,207	5,159,409	100,041	7,079,442	4,964,210	233,007	5,582,424	-	9,478,094	6,119,450	630,235	41,809,940
Fund balance - ending	$ 155,049	$ 8,548	$ 548,600	$ -	$ 1,714,449	$ 372,931	$ 5,613,433	$ 215,026	$ 2,615,568	$ 5,695,135	$ 207,782	$ 4,788,724	$ 1,680,363	$ 8,570,775	$ 8,235,163	$ 754,081	$ 41,175,627

CACHE COUNTY, UTAH
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
December 31, 2025

	Fee Trust Fund	Treasurer's Tax Fund	Total
Assets:			
Cash and cash equivalents	$ 648,266	$ 29,413,408	$ 30,061,674
Equity in investment pool	278,843	-	278,843
Receivables	-	1,307,495	1,307,495
Total assets	927,109	30,720,903	31,648,012
Liabilities:			
Due to other taxing units	-	30,720,010	30,720,010
Other payables	927,109	893	928,002
Total liabilities	927,109	30,720,903	31,648,012
Net Position:			
Restricted for:			
Pool participants	-	-	-
Total net position	$ -	$ -	$ -

CACHE COUNTY, UTAH
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
Year Ended December 31, 2025

	Fee Trust Fund	Treasurer's Tax Fund	Total
Additions:			
Tax collections for other governments	$ -	$ 112,579,197	$ 112,579,197
Contributions - participants	387,013	-	387,013
Interest income	173	690,504	690,677
Total additions	387,186	113,269,701	113,656,887
Deductions:			
Tax distributions to other governments	173	113,269,701	113,269,874
Distributions - participants	387,013	-	387,013
Total deductions	387,186	113,269,701	113,656,887
Change in net position	-	-	-
Net position - beginning	-	-	-
Net position - ending	$ -	$ -	$ -

CACHE COUNTY, UTAH
COMBINING STATEMENT OF NET POSITION
NORTH PARK INTERLOCAL COOPERATIVE
December 31, 2025

	North Park Interlocal Cooperative	Bridgerland Community Ice Arena	Total
Assets:			
Cash and cash equivalents	$ 177	$ 663,924	$ 664,101
Equity in investment pool	1,640	-	1,640
Accounts receivable, net	-	116,268	116,268
Investments	-	2,126,912	2,126,912
Inventory	-	2,833	2,833
Other assets	-	1,640	1,640
Capital assets	4,516,695	658,737	5,175,432
Accumulated depreciation	(2,573,364)	(527,315)	(3,100,679)
Total assets	1,945,148	3,042,999	4,988,147
Liabilities:			
Accounts payable and accrued liabilities	-	69,113	69,113
Total liabilities	-	69,113	69,113
Net position:			
Net investment in capital assets	1,943,331	131,422	2,074,753
Restricted for other purposes	-	132,942	132,942
Unrestricted	1,817	2,709,522	2,711,339
Total net position	$ 1,945,148	$ 2,973,886	$ 4,919,034

CACHE COUNTY, UTAH
COMBINING STATEMENT OF ACTIVITIES
NORTH PARK INTERLOCAL COOPERATIVE
Year Ended December 31, 2025

	North Park Interlocal Cooperative	Bridgerland Community Ice Arena	Total
Expenses	$ 114,632	$ 1,265,360	$ 1,379,992
Program revenues:			
Charges for services	-	777,254	777,254
Operating grants and contributions	-	484,525	484,525
Total program revenues	-	1,261,779	1,261,779
Net expenses	(114,632)	(3,581)	(118,213)
General revenues:			
Interest and investment income	1,652	227,967	229,619
Total general revenues	1,652	227,967	229,619
Change in net position	(112,980)	224,386	111,406
Net position – beginning	2,058,128	2,749,500	4,807,628
Net position – ending	$ 1,945,148	$ 2,973,886	$ 4,919,034

This page intentionally left blank

Governmental and Single Audit Reports

CACHE COUNTY, UTAH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2025

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal ALN	Contract Number	Total Federal Expenditures	Passed Through to Sub-Recipients
U.S. Department of Agriculture (USDA)				
Direct Program				
Forest Service Schools and Roads Cluster				
Secure Rural Schools - Title I	10.665	FY 2024	$ 53,280	$ -
RAC - Title II	10.665	FY 2024	18,805	-
Total Forest Service Schools and Roads Cluster			72,085	-
Passed through Utah Weed Supervisors Association				
EDRR Knapweed Project	10.025	261912	15,000	-
Passed through Utah Department of Health				
Special Supplemental Food Program for Women, Infants, and Children:				
Food Checks 2025	10.557	252700326	2,188,976	-
Food Checks 2026	10.557	252700326	672,856	-
Administrative Costs 2025	10.557	252700326	788,854	-
Administrative Costs 2026	10.557	252700326	216,101	-
Total USDA			3,953,872	-
U.S. Department of Interior (DOI)				
Passed through the State Division of Wildlife Resources				
Fish and Wildlife Cluster				
Pittman-Robertson Program	15.611	FY 2024	9,160	-
Total DOI			9,160	-
U.S. Department of Justice (DOJ)				
Passed through State Office of the Attorney General				
Victim Assistance Services Grant	16.575	24-VOCA-025	91,021	-
Victim Assistance Services Grant	16.575	25-VOCA-025	100,057	-
Violence Against Women Grant - Investigations	16.588	24VAWA02	94,822	-
Violence Against Women Grant - Prosecution	16.588	25VAWA02	135,350	-
Passed through Utah Department of Justice				
Suicide Prevention 2024	16.745	2020-MO-BX-0043	65,668	-
Substance Abuse - BJA Drug Court 2025	16.585	A043079	34,912	-
Substance Abuse - BJA Drug Court 2026	16.595	A043079	72,508	-
Total DOJ			594,338	-
U.S Department of Transportation (DOT)				
Direct Program				
Airport Improvement Program	20.106	3-49-0016-039	3,707	-
Airport Improvement Program	20.106	3-49-0016-040-2023	2,715	-
Airport Improvement Program	20.106	3-49-0016-041-2025	99,790	-
Airport Improvement Program	20.106	DOT-FA22NM-1038	16,124	-
Airport Improvement Program	20.106	3-49-0016-042-2025	97,879	-
Passed through Utah Highway Safety Office				
Highway Safety Cluster				
Highway Safety - Child Passenger Safety 2026	20.616	MOA	5,000	-
Highway Safety - Rural Seat Belt Cache 2024	20.600	MOA	22,413	-
Total Highway Safety Cluster			27,413	-
Total DOT			247,628	-

CACHE COUNTY, UTAH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2025

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal ALN	Contract Number	Total Federal Expenditures	Passed Through to Sub-Recipients
U.S. Department of the Treasury (Treasury)				
Direct Program				
ARPA - 2025	21.027	ARPA	4,488,482	-
Cache Valley Unified Support 2025	21.027	CCC-00007	44,959	-
Total Treasury			4,533,441	-
U.S. Environmental Protection Agency (EPA)				
Passed through Utah Division of Environmental Quality				
DEQ Drinking Water Surveys 2025	66.605	232336	9,735	-
DEQ Air Quality 2025	66.605	232336	8,500	-
Total EPA			18,235	-
U.S. Department of Health & Human Services (HHS)				
Passed through Bear River Association of Governments				
Aging Cluster				
Special Programs for Aging, Title III, Part B	93.044	2025-2026	40,437	-
Special Programs for Aging, IIID PHP	93.043	2024-2025	1,191	-
Special Programs for Aging, IIID PHP	93.043	2025-2026	2,549	-
Special Programs for Aging, Title III, Part C1	93.045	2024-2025	21,542	-
Special Programs for Aging, Title III, Part C1	93.045	2025-2026	49,369	-
Special Programs for Aging, HDM Title III, Part C2	93.045	2025-2026	56,979	-
Special Programs for Aging, Title IIIC-1 CIC	93.053	2025-2026	18,252	-
Special Programs for Aging, Title IIIC-2 CIH	93.053	2025-2026	18,252	-
Total Aging Cluster			208,571	-
Passed through Bear River Association of Governments				
Health Insurance Counseling	93.779	2025-2026	7,084	-
MIPPA	93.071	2025-2026	3,582	-
Passed through Utah Department of Health and Human Services				
Bear River Mental Health	93.958	A03079	549,793	549,793
(SLF) Sober Living Funds	93.958	A03079	52,241	52,241
General Federal Block - MHF	93.958	A03079 (24-25)	113,092	113,092
General Federal Block - MTT	93.958	A03079 (24-25)	20,280	20,280
General Federal Block - SET	93.958	A03079 (24-25)	15,928	15,928
PH Emergency Preparedness 2025	93.069	242701415	143,964	-
PH Emergency Preparedness 2026	93.069	242701415	169,738	-
HABS-PMS 2025	93.070	6 1NUE1EH001446	30,476	-
MRC STTRONG 2025	93.008	242700257	88,548	-
TB Control 2025	93.116	202700572	5,065	-
Advancing Harm Reduction and Navigation to Care	93.136	252700453	64,036	-
Childhood Lead Poisoning 2025	93.197	222700394	24,511	-
Integrated Viral Hepatitis Surveillance 2025	93.270	212702411	3,080	-
Integrated Viral Hepatitis Surveillance 2026	93.270	212702411	6,082	-

CACHE COUNTY, UTAH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2025

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal ALN	Contract Number	Total Federal Expenditures	Passed Through to Sub-Recipients
U.S. Department of Health & Human Services (HHS) (continued)				
Passed through Utah Department of Health and Human Services				
Hospital Prep-Medical Reserve Corp 2025	93.889	242701415	8,000	-
Hospital Prep-Medical Reserve Corp 2025	93.889	242701415	4,475	-
MRC Strong 2026	93.889	242701415	20,628	-
Regional Health Care Coalition 2025	93.889	242701415	57,597	-
Regional Health Care Coalition 2026	93.889	242701415	92,641	-
Disease Response, Eval, Analysis & Monitoring 2025	93.323	252700930	38,779	-
PPPHEA EED Personnel/Flex Funds 2025	93.323	212702400	797,143	-
Substance Abuse - SPF Partners for Success 2024	93.243	A03079	26,267	-
Substance Abuse - MH - Integration W/FQHC 2024	93.243	A03079	11,713	-
Tobacco - Comprehensive CDC 2025	93.387	242703170	21,804	-
Heal Span 2025	93.439	232702179	22,294	-
Heal Heart Disease 2026	93.426	232702179	33,616	-
Naccho ECE	93.318	2024-032001	1,492	-
Immunizations 2025	93.268	192701004	55,041	-
Immunizations 2026	93.268	192701004	37,785	-
Refugee Health 2025	93.566	212701474	18,180	-
Refugee Health 2026	93.566	212701474	2,247	-
TB Refugee Health Coordinator 2025	93.566	212701474	5,366	-
Medicaid Cluster				
Consumer Education & Assistance 2025	93.778	202700898	38,438	-
Consumer Education & Assistance 2026	93.778	202700898	35,186	-
Targeted Case Management 2025	93.778	2112305	109,521	-
Targeted Case Management 2026	93.778	2112305	116,026	-
Total Medicaid Cluster			299,171	-
Substance Abuse - Opioid SOR 2025	93.788	160048	61,243	-
Substance Abuse - Opioid SOR 2026	93.788	160048	82,766	-
Substance Abuse - State Opioid Prevention 2025	93.788	A03079	29,174	-
HIV Prevention 2025	93.940	232701201	516	-
HIV Prevention 2026	93.940	232701201	702	-
Substance Abuse - SAPT Block Grant 2025	93.959	A03079	556,249	-
Substance Abuse - SAPT Block Grant 2026	93.959	A03079	630,456	-
Substance Abuse - State Youth Treatment 2025	93.959	A043079	35,000	-
Substance Abuse - Drug Court 2025	93.959	A043079	34,912	-
Substance Abuse - Drug Court 2026	93.959	A043079	93,995	-
Substance Abuse - Prevention Prepared Comm 2025	93.959	A043079	39,608	-
General Federal Block - MSP	93.959	A03079	55,158	-
STD Disease Intervention Services 2025	93.977	192700671	2,747	-
STD Disease Intervention Services 2026	93.977	192700671	1,666	-
MCH-PBG Injury Prevention 2025	93.994	232700573	17,344	-
MCH-PBG Injury Prevention 2026	93.994	262702222	18,583	-
Maternal & Child Health Funding 2025	93.994	212700500	35,818	-
Maternal & Child Health Funding 2026	93.994	262702222	16,461	-
MCH-PBG Injury Prevention 2025	93.991	242700413	58,477	-
MCH-PBG Injury Prevention 2026	93.991	242700413	48,960	-

CACHE COUNTY, UTAH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2025

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal ALN	Contract Number	Total Federal Expenditures	Passed Through to Sub-Recipients
U.S. Department of Health & Human Services (HHS) (continued)				
Passed through Utah Department of Health and Human Services				
Disability and Health 2025	93.184	242700364	4,910	-
Disability and Health 2026	93.184	242700364	7,238	-
Heal Diabetes 2026	93.988	232702179	40,417	-
PH Infrastructure A1 Grant - 510	93.967	232701304	215,248	-
PH Infrastructure A1 Grant - 520	93.967	232701304	87,365	-
Total HHS			5,235,323	751,334
U.S. Department of Homeland Security (DHS)				
Passed through State Division of Emergency Management				
Flood Mitigation Assistance Grant - FEMA	97.029	2024-2027	10,075	-
Total DHS			10,075	-
Total Expenditures of Federal Awards			$ 14,602,072	$ 751,334

CACHE COUNTY, UTAH
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2025

Note 1 – Purpose of the Schedule

The Schedule of Expenditures of Federal Awards (the Schedule) is a supplementary schedule to the basic financial statements designed to provide expenditure information for each federal program in which the County participated. The schedule is required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Note 2 – Significant Accounting Policies

Basis of Accounting

The information in the Schedule is presented in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200. The Schedule is prepared using the same accounting policies and basis of accounting as the basic financial statements.

Assistance Listing Numbers

Title 2 U.S. *Code of Federal Regulations* Part 200 required the schedule to show the total expenditures for each of the County's federal financial assistance programs as identified by Assistance Listing number. The Assistance Listing is a government-wide compendium of individual federal programs which assigns a five-digit program identification Assistance Listing number to each federal program.

Major Programs

Uniform Guidance establishes the levels of expenditures and other criteria to be used in defining major programs. Major programs have been noted on the Schedule of Findings and Questioned Costs in accordance with those definitions.

WIC Checks

Expenditures are recorded for WIC checks on the Schedule based on information provided by the State of Utah Department of Health. The value of WIC checks is excluded from grant revenue and grant expenditures in the financial statements of Bear River Health Department.

Note 3 – Indirect Cost Rate

The Schedule includes a portion of costs associated with general activities that are allocated to federal financial assistance programs using direct labor as a basis of allocation. The County has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

JONES SIMKINS
Certified Public Accountants
Providing Guidance with Insight & Integrity

75 YEARS 1948-2023

Logan Office:
1011 West 400 North, Suite 100
Logan, UT 84323-0747

Salt Lake City Office:
41 North Rio Grande; Suite 101
Salt Lake City, UT 84101

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Cache County Council
Cache County, Utah
Logan, Utah

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cache County, Utah (the County) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 14, 2026. Our report includes a reference to other auditors who audited the financial statements of Bridgerland Community Ice Arena (a component unit of North Park Interlocal Cooperative), as described in our report on the County's financial statements. The financial statements of Bridgerland Community Ice Arena were not audited in accordance with *Governmental Auditing* Standards. This report does not include our consideration of the results of the other auditors' testing of internal control over financial reporting and compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to

Independent Member of PrimeGlobal The Association of Advisory and Accounting Firms

prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

JONES SIMKINS LLC
Logan, Utah
July 14, 2026

JONES SIMKINS
Certified Public Accountants
Providing Guidance with Insight & Integrity

Logan Office:
1011 West 400 North, Suite 100
Logan, UT 84323-0747

Salt Lake City Office:
41 North Rio Grande; Suite 101
Salt Lake City, UT 84101

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To the Cache County Council
Cache County, Utah
Logan, Utah

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Cache County, Utah's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2025. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

Independent Member of PrimeGlobal | The Association of Advisory and Accounting Firms

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Jones Simkins LLC

JONES SIMKINS LLC
Logan, Utah
July 14, 2026

CACHE COUNTY, UTAH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2025

A. Summary of Auditor's Results:

Financial Statements

1.	Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
2.	Internal control over financial reporting:	
	Material weaknesses identified:	No
	Significant deficiencies identified:	None Reported
3.	Non-compliance material to financial statements noted:	No

Federal Awards

4.	Internal control over major federal programs:	
	Material weaknesses identified:	No
	Significant deficiencies identified:	None reported
5.	Type of auditor's report issued on compliance for major federal programs:	Unmodified
6.	Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a):	No
7.	Identification of major federal programs	
	• Assistance Listing Numbers	10.557 – Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) 93.323 – Epidemiology and Lab Capacity for Infectious Diseases 93.959 – Block Grants for Prevention and Treatment of Substance Abuse
8.	Dollar threshold used to distinguish between type A and type B programs:	$1,000,000
9.	Auditee qualified as a low-risk auditee?	No

CACHE COUNTY, UTAH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2025

B. Findings related to the financial statements required to be reported in accordance with *Government Auditing Standards*:

None

C. Findings and questioned costs related to federal awards required to be reported in accordance with the Uniform Guidance.

None

CACHE COUNTY, UTAH
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
(Client Submitted Document)
Year Ended December 31, 2025

Finding 2024-001

Status: Corrective action has been taken.

Finding 2024-002

Status: Corrective action has been taken.

State Compliance Report

JONES SIMKINS
Certified Public Accountants
Providing Guidance with Insight & Integrity

75 YEARS 1948-2023

Logan Office:
1011 West 400 North, Suite 100
Logan, UT 84323-0747

Salt Lake City Office:
41 North Rio Grande; Suite 101
Salt Lake City, UT 84101

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY THE *STATE COMPLIANCE AUDIT GUIDE*

To the Cache County Council
Cache County, Utah
Logan, Utah

Report on Compliance

We have audited Cache County, Utah's (the County) compliance with the following applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, for the year ended December 31, 2025:

Budgetary Compliance
Fund Balance
Restricted Taxes and Other Related Restricted Revenue
Fraud Risk Assessment
Government Fees
Cash Management
Utah Retirement Systems
Crime Insurance for Public Treasurers

Opinion on Compliance

In our opinion, Cache County, Utah complied, in all material respects, with the state compliance requirements referred to above for the year ended December 31, 2025.

Basis for Opinion on Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (*Government Auditing Standards)*; and the State Compliance Audit Guide (the Guide), issued by the Office of the Utah State Auditor. Our responsibilities under those standards and the State Compliance Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

Independent Member of PrimeGlobal | The Association of Advisory and Accounting Firms

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's government programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Guide, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with state compliance requirement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.

JONES SIMKINS LLC
Logan, Utah
July 14, 2026

JONES SIMKINS
Certified Public Accountants
Providing Guidance with Insight & Integrity

75 YEARS 1948-2023

Logan Office:
1011 West 400 North, Suite 100
Logan, UT 84323-0747

Salt Lake City Office:
41 North Rio Grande; Suite 101
Salt Lake City, UT 84101

July 14, 2026

To the Cache County Council and Management of
Cache County, Utah

We have audited the financial statements of Cache County, Utah (the County), as of and for the year ended December 31, 2025, and have issued our report thereon dated July 14, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated April 15, 2026, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the County solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Independent Member of PrimeGlobal | The Association of Advisory and Accounting Firms

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

We prepared the financial statements of the County as of December 31, 2025 based on information provided to us by management as part of our audit procedures. The financial statements were reviewed by a concurring partner apart from the engagement team.

Risk Assessment and Significant Risks

An audit in accordance with generally accepted auditing standards and *Government Auditing Standards* requires the auditor to assess the risk of material misstatement, identify significant risks, and tailor our audit procedures to address these risks. As part of our risk assessment, we performed audit procedures to address the following significant risks:

- Management override of controls
- Improper revenue recognition
- Risks associated with compliance over federal and state grants

Qualitative Aspects of the County's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the County is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive estimate affecting the County's financial statements relates to the estimated useful lives of capital assets and certain estimates associated with the fair value of investments.

We evaluated the key factors and assumptions used to develop these estimates and determined that each is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the County's financial statements are related to capital assets, long-term liabilities, and retirement plans, which are located in Note 4, Note 5, and Note 7 to the financial statements, respectively. The disclosures of the changes in capital assets, the changes in long-term liabilities, and retirement plans were formulated to include all changes to each respective category during the year.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. We encountered no significant unusual transactions during the audit.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements, none of which were considered material.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the County's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. No circumstances were noted that affect the form and content of the auditor's report.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated July 14, 2026.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the County, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the County, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the County's auditors.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) listed in the table of contents which supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Internal Control

In planning and performing our audit of the basic financial statements of the County as of and for the year ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Comments, if any, related to internal control were reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

Restriction of Use

This report is intended solely for the use of the Cache County Council, County officials and management, and certain regulatory bodies, and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

JONES SIMKINS LLC
Logan, Utah

CACHE COUNTY
RESOLUTION NO. 2026 – 24

A RESOLUTION OPENING AND AMENDING THE CACHE COUNTY 2026 BUDGET (FIFTH AMENDMENT)

(A) WHEREAS, Utah Code Ann. §§ 17-64-4 and 17-64-5 grant the Cache County Council the authority to "exercise all legislative powers, have all legislative duties, and perform all legislative functions of the county," and further authorize the Council to "pass ordinances," "pass resolutions," and adopt policies that conform with state and federal law; and

(B) WHEREAS, Cache County Code § 2.12.120 gives the Cache County Council the authority to "enact ordinances and adopt resolutions necessary and appropriate to establish official policy"; and

(C) WHEREAS, The Cache County Council, in a duly convened meeting, pursuant to Sections 17-63-305 through 17-63-402, Utah Code Annotated, 1953 as amended, finds that certain adjustments to the Cache County budget for 2026 are reasonable and necessary; and

(D) WHEREAS, said budget has been reviewed with all affected department heads; and

(E) WHEREAS, a duly called public hearing has been held and all interested parties have been given an opportunity to be heard; and

(F) WHEREAS, the County Council has given due consideration to matters discussed at the public hearing and to any proposed revisions to the Cache County 2026 Budget; and

(G) WHEREAS, it is in the best interest of the County that the following adjustments to the Cache County budget be made.

NOW THEREFORE, be it resolved by the Legislative Body of Cache County, Utah, that:

SECTION 1.

The adjustments and amendments detailed in the attached document labeled “Exhibit A” are hereby made to the 2026 budget for Cache County.

SECTION 2.

Other than as specifically set forth above, all other matters set forth in the 2026 budget shall remain in full force and effect.

SECTION 3.

This resolution shall take effect upon its signing by the County Executive, its coming into force without such signature, its repassage over a veto, or in force except those portions vetoed by the County Executive but not overridden. Following its effective date, the County Auditor, County Executive, and other county officials are authorized and directed to act accordingly to this budget amendment.

CACHE COUNTY
RESOLUTION NO. 2026 – 24

PASSED AND APPROVED BY THE COUNTY COUNCIL OF CACHE COUNTY, UTAH THIS ___ DAY OF _____ 2026.

Council Member	In Favor	Against	Abstained	Absent
JoAnn Bennett				
Kathryn Beus				
David Erickson				
Keegan Garrity				
Sandi Goodlander				
Nolan Gunnell				
Mark Hurd				
Total				
FINAL ACTION: _____ ADOPT _____ REJECT				

CACHE COUNTY:

By: _____
Sandi Goodlander, Chair

ATTEST:

By: _____
Bryson Behm, County Clerk

CACHE COUNTY
RESOLUTION NO. 2026 – 24

ACTION OF THE COUNTY EXECUTIVE:

____ Approved

____ Partially Approved (With Item Vetoes)

____ Vetoed

* If any item veto disapproval of a budgetary allocation is exercised, a written statement of objection(s) must be attached in the return of this resolution per Cache County Code § 2.12.100.B as well as the passed budgetary item(s) specifically being subjected to veto.

By:_____ _____
N. George Daines, County Executive Date

Exhibit A

"Budget Amendment"

[The remainder of this page is intentionally left blank]

2026 Budget Amendment Account Detail

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

	Account	Title	Amount	Source or Department	Fund
	Public Works				**Matt Phillips**
1.	Remove Fuel Canopy Project from 2026 Public Works Budget.				
	420-4410-730	IMPROVEMENTS	-175,800	Road Facilities	MS Capital Projects Fund
	420-38-90000	APPROP FUND BALANCE - MSF CAP	175,800	Use of Fund Balance	MS Capital Projects Fund
	400-4410-730	IMPROVEMENTS	-58,800	Road Facilities	Capital Projects
	400-38-90000	APPROPRIATED FUND BALANCE	58,800	Use of Fund Balance	Capital Projects
	Airport				**Bob Low**
2.	Remove Fuel Farm Project from 2026 Airport Budget - Insufficient funds to complete project.				
	477-4460-740	CAPITALIZED EQUIPMENT	-1,100,000	Airport	Airport Capital Projects
	477-38-10277	TRANSFER IN - AIRPORT	1,100,000	Transfers from Other Funds	Airport Capital Projects
	277-4800-477	TRANSFER OUT - AIRPORT CAPITAL	-1,100,000	Transfers to Other Funds	Airport
	277-38-90000	APPROPRIATED FUND BALANCE	1,100,000	Use of Fund Balance	Airport
	Fixed Guideway Transportation Funds				**Council**
3.	Request to increase total Fixed Guideway Sales Tax Revenue and to correct the allocations between the General Fund and the FG Transportation fund. The total amouont estimated for Fixed Guideway Sales tax, based on historical averages, is $8,961,936.00. This amount has been appropriated as 60% allocated for Public Safety, and 40% allocated for Transportation.				
	100-31-32000	SALES TAX - PUBLIC SAFETY	-277,162	Sales Taxes	General
	100-38-90000	APPROPRIATED FUND BALANCE	277,162	Use of Fund Balance	General
	266-31-30100	SALES TAX - TRANSPORTATION 25%	-1,459,774	Sales Taxes	Transportation Tax
	266-4266-760	NEW ROAD CONSTRUCTION	1,459,774	Transportation	Transportation Tax
4.	Request to split the 40% of the Fixed Guideway Sales Tax designated for Transportation between Public Works and CCCOG. Of the 40% that was designated for Transportation, 30% will be retained by the County, and 70% will be transferred to CCCOG for Transportation projects.				
	266-4266-760	NEW ROAD CONSTRUCTION	-2,509,342	Transportation	Transportation Tax
	266-4810-268	TRANSFER OUT - CCCOG	2,509,342	Transfers to Other Funds	Transportation Tax
	268-38-10266	TRANSFER IN - FG TRANSPORTATION	-2,509,342	Transfers from Other Funds	CCCOG
	268-4420-760	NEW ROAD CONSTRUCTION	2,509,342	Road Projects	CCCOG
5.	Request to transfer funds from the Fixed Guideway Sales Tax Fund to the Airport Fund to support Airport Operations. This transfer would replace the 2026 contribution from the General Fund.				
	100-38-90000	APPROPRIATED FUND BALANCE	200,000	Use of Fund Balance	General
	100-4800-925	CONTRIBUTION - AIRPORT	-200,000	Contributions to Other Units	General
	266-4266-760	NEW ROAD CONSTRUCTION	-200,000	Transportation	Transportation Tax
	266-4800-925	CONTRIBUTION - AIRPORT	200,000	Contributions to Other Units	Transportation Tax
	RAPZ & Restaurant Tax				**Council**
6.	Request additional award to the Lyric Repertory Company to replace old auditorium seating with new seating.				
	260-38-90000	APPROPRIATED FUND BALANCE	-300,000	Use of Fund Balance	Restaurant Tax
	260-4784-920	CULTURAL FACILITIES	300,000	Facility Awards	Restaurant Tax

7.	Did not carry budget forward for 2024 Restaurant Award for the Phase I Recreation Center Feasibility Study into the 2026 budget. Requesting to re-appropriate funds to complete this Restaurant Award.				
	260-38-90000	APPROPRIATED FUND BALANCE	-25,818	Use of Fund Balance	Restaurant Tax
	260-4810-200	TRANSFER OUT - MUNI SERV FUND	25,818	Transfers to Other Funds	Restaurant Tax
	200-38-10260	TRANSFER IN - RESTAURANT TAX	-25,818	Transfers from Other Funds	Municipal Services
	200-4180-310	PROFESSIONAL & TECHNICAL	25,818	Zoning Administration	Municipal Services

8.	Did not carry budget forward for 2025 Restaurant Award for the Phase II Recreation Center Feasibility Study into the 2026 budget. Requesting to re-appropriate funds to complete this Restaurant Award.				
	260-38-90000	APPROPRIATED FUND BALANCE	-70,000	Use of Fund Balance	Restaurant Tax
	260-4810-200	TRANSFER OUT - MUNI SERV FUND	70,000	Transfers to Other Funds	Restaurant Tax
	200-38-10260	TRANSFER IN - RESTAURANT TAX	-70,000	Transfers from Other Funds	Municipal Services
	200-4180-310	PROFESSIONAL & TECHNICAL	70,000	Zoning Administration	Municipal Services

	ARPA				**Alma Burgess**
9.	Request to roll forward IT ARPA project: TV Translator Equipment. This request was previously missed with other ARPA projects because this project was funded with the Standard Allowance portion of the ARPA funds.				
	100-38-90000	APPROPRIATED FUND BALANCE	-2,826	Use of Fund Balance	General
	100-4810-485	TRANSFER OUT - ARPA FUND	2,826	Transfers to Other Funds	General
	485-38-10100	TRANSFER IN - GENERAL FUND	-2,826	Transfers from Other Funds	ARPA Capital Projects Fund
	485-4136-740	CAPITALIZED EQUIPMENT	2,826	IT	ARPA Capital Projects Fund

	Sheriff				**Chad Jensen**
10.	Request to correct an error made in to the Sheriff's budget request submitted in June. Funds intended to be transferred between line items were transferred to capital projects to replace the fire pannel. This will reverse the incorrect budget request.				
	100-4215-210	SUBSCRIPTIONS & MEMBERSHIPS	23,000	Sheriff: Administration	General
	100-4215-290	FUEL	55,000	Sheriff: Administration	General
	100-4215-310	PROFESSIONAL & TECHNICAL	20,000	Sheriff: Administration	General
	100-4215-480	SPECIAL DEPARTMENT SUPPLIES	35,000	Sheriff: Administration	General
	100-4810-400	TRANSFER OUT - CAPITAL PROJECT	-133,000	Transfers to Other Funds	General
	400-38-10100	TRANSFER IN - GENERAL FUND	133,000	Transfers from Other Funds	Capital Projects
	400-4215-730	IMPROVEMENTS	-133,000	Sheriff	Capital Projects

11.	Request to correct an error made in to the Sheriff's budget request submitted in June. Funds intended to be transferred between line items were transferred to capital projects to replace the fire pannel. This is the original request made by the Sheriff to transfer funds between Sheriff line items to cover increased costs in vehicle maintenance and repairs than what was anticipated in the 2026 budget.				
	100-4215-210	SUBSCRIPTIONS & MEMBERSHIPS	-23,000	Sheriff: Administration	General
	100-4215-290	FUEL	-55,000	Sheriff: Administration	General
	100-4215-310	PROFESSIONAL & TECHNICAL	-20,000	Sheriff: Administration	General
	100-4215-480	SPECIAL DEPARTMENT SUPPLIES	-35,000	Sheriff: Administration	General
	100-4215-250	EQUIPMENT SUPPLIES & SERVICES	133,000	Sheriff: Administration	General

12.	Request to correct an error made in to the Sheriff's budget request submitted in June. Funds intended to be transferred between line items were transferred to capital projects to replace the fire pannel. This is the original request for additional funds to replace the fire panel at the Sheriff's Office.				
	100-38-90000	APPROPRIATED FUND BALANCE	-110,843	Use of Fund Balance	General
	100-4810-400	TRANSFER OUT - CAPITAL PROJECT	110,843	Transfers to Other Funds	General
	400-38-10100	TRANSFER IN - GENERAL FUND	-110,843	Transfers from Other Funds	Capital Projects
	400-4215-730	IMPROVEMENTS	110,843	Sheriff	Capital Projects

	Development Services				Brian Abbott
13.	Funds needed for interfund transfer for Public Works for Engineering Checks, and Plan Reviews. Engineering is split 75% to Municipal Services Fund and 25% to the General Fund.				
	200-36-90100	SUNDRY REVENUE - PUBLIC WORKS	-46,125	Miscellaneous Revenue	Municipal Services
	200-4241-310	PROFESSIONAL & TECHNICAL	61,500	Building Inspection	Municipal Services
	200-38-92000	APPROP FUND BALANCE - MSF	-15,375	Use of Fund Balance	Municipal Services
	100-36-90100	SUNDRY REVENUE - PUBLIC WORKS	-15,375	Miscellaneous Revenue	General
	100-38-90000	APPROPRIATED FUND BALANCE	15,375	Use of Fund Balance	General

	Trails Management				Brian Abbott
14.	Request additional funds to use in addition to $100,000 received in RAPZ funding to pave the parking lot for the Depp Canyon Trailhead.				
	200-38-92000	APPROP FUND BALANCE - MSF	-50,000	Use of Fund Balance	Municipal Services
	200-4810-400	TRANSFER OUT - CAPITAL PROJECT	50,000	Transfers to Other Funds	Municipal Services
	400-38-10200	TRANSFER IN - MUNICIPAL SERVIC	-50,000	Transfers from Other Funds	Capital Projects
	400-4781-730	IMPROVEMENTS	50,000	Trails Management	Capital Projects
	100-4780-480	TRAIL DEVELOPMENT	-100,000	Trails Management	General
	100-4810-400	TRANSFER OUT - CAPITAL PROJECT	100,000	Transfers to Other Funds	General
	400-38-10100	TRANSFER IN - GENERAL FUND	-100,000	Transfers from Other Funds	Capital Projects
	400-4781-730	IMPROVEMENTS	100,000	Trails Management	Capital Projects

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
General			
REVENUES			
Taxes			
Property Taxes	24,369,900	-	24,369,900
Sales Taxes	18,692,500	277,162	18,969,662
	43,062,400	277,162	43,339,562
Other Revenues			
Intergovernmental	5,280,500	-	5,280,500
Charges for Services	12,284,455	-	12,284,455
Licenses and Permits	60,500	-	60,500
Fines and Forfeitures	229,000	-	229,000
Interest and Investment Income	2,400,000	-	2,400,000
Rental Income	5,000	-	5,000
Public Contributions	158,000	-	158,000
Miscellaneous Revenue	378,700	15,375	394,075
	20,796,155	15,375	20,811,530
Other Financing Sources			
Lease Proceeds	-	-	-
Sale of Assets	46,000	-	46,000
Transfers from Other Funds	600,496	-	600,496
	646,496	-	646,496
Use of Fund Balance			
Additional Requests for 2026	-	110,843	110,843
Related to Unexpended PO's	-	-	-
Related to Grants, Projects or cancelled ARPA projects	-	2,826	2,826
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	1,262,438	-492,537	769,901
	1,262,438	-378,868	883,570
Total Revenues	**65,767,489**	**-86,331**	**65,681,158**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
EXPENDITURES			
General Government			
Council	410,310	-	410,310
Executive	325,100	-	325,100
Finance	1,023,324	-	1,023,324
Human Resources	852,589	-	852,589
GIS	208,650	-	208,650
IT	1,386,850	-	1,386,850
Clerk	368,725	-	368,725
Auditor	75,285	-	75,285
Elections	972,800	-	972,800
Recorder	768,900	-	768,900
Attorney	3,351,818	-	3,351,818
Public Defender	1,503,091	-	1,503,091
Victim Advocate	823,420	-	823,420
Buildings and Grounds	124,388	-	124,388
Economic Development	308,000	-	308,000
USU Extension Services	-	-	-
Mental Health Services	427,122	-	427,122
Miscellaneous and General	310,560	-	310,560
County Pandemic Relief	-	-	-
Contributions to Other Units	269,600	-200,000	69,600
	13,510,532	-200,000	13,310,532
Public Safety			
Sheriff	735,750	-	735,750
Sheriff: Administration	3,185,963	133,000	3,318,963
Sheriff: Criminal	3,917,100	-	3,917,100
Sheriff: Patrol	5,120,300	-	5,120,300
Sheriff: Support Services	3,009,550	-	3,009,550
Sheriff: Corrections	12,757,218	-	12,757,218
Emergency Management	316,780	-	316,780
Animal Control	503,400	-	503,400
Animal Impound	558,539	-	558,539
Ambulance	-	-	-
Fire	4,034,870	-	4,034,870
	34,139,470	133,000	34,272,470

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Public Works			
Public Works Admin	274,200	-	274,200
Roads	6,111,000	-	6,111,000
Vegetation Management	912,500	-	912,500
Engineering	299,400	-	299,400
	7,597,100	-	7,597,100
Culture and Recreation			
Fairgrounds	1,539,365	-	1,539,365
Library Services	154,600	-	154,600
Fair	351,100	-	351,100
Rodeo	483,401	-	483,401
State Fair	-	-	-
Trails Management	1,824,910	-100,000	1,724,910
	4,353,376	-100,000	4,253,376
Other Financing Uses			
Compensation Reserve	-	-	-
Transfers to Other Funds	6,167,011	80,669	6,247,680
Addition to Fund Balance	-	-	-
	6,167,011	80,669	6,247,680
Total Expenditures	**65,767,489**	**-86,331**	**65,681,158**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Municipal Services			
REVENUES			
Taxes			
Sales Taxes	1,609,000	-	1,609,000
	1,609,000	-	1,609,000
Other Revenues			
Intergovernmental	140,000	-	140,000
Charges for Services	196,700	-	196,700
Licenses and Permits	2,094,000	-	2,094,000
Interest and Investment Income	-	-	-
Public Contributions	3,600	-	3,600
Miscellaneous Revenue	1,000	46,125	47,125
	2,435,300	46,125	2,481,425
Other Financing Sources			
Sale of Assets	-	-	-
Transfers from Other Funds	23,401	95,818	119,219
	23,401	95,818	119,219
Use of Fund Balance			
Additional Requests for 2026	-	62,500	62,500
Related to Unexpended PO's	-	-	-
Related to Grants, Projects or cancelled ARPA projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	-107,078	2,875	-104,203
	-107,078	65,375	-41,703
Total Revenues	**3,960,623**	**207,318**	**4,167,941**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
EXPENDITURES			
General Government			
Garbage Collections	-	-	-
Development Services Administration	418,387	-	418,387
Zoning Administration	421,258	95,818	517,076
Building Inspection	906,953	61,500	968,453
Sanitation and Waste Collection	-	-	-
Miscellaneous Expense	-	-	-
	1,746,598	157,318	1,903,916
Public Safety			
Sheriff: Animal Control	7,200	-	7,200
Fire-EMS	407,625	-	407,625
	414,825	-	414,825
Public Works			
Public Works Admin	761,800	-	761,800
Roads	-	-	-
Vegetation Management	-	-	-
Engineering	956,100	-	956,100
Contributions to Other Governments	-	-	-
	1,717,900	-	1,717,900
Culture and Recreation			
Trails Management	-	-	-
Eccles Ice Center Support	25,000	-	25,000
	25,000	-	25,000
Other Financing Uses			
Compensation Reserve	-	-	-
Transfers to Other Funds	56,300	50,000	106,300
Addition to Fund Balance	-	-	-
	56,300	50,000	106,300
Total Expenditures	**3,960,623**	**207,318**	**4,167,941**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Council on Aging			
REVENUES			
Other Revenues			
Intergovernmental	404,713	-	404,713
Charges for Services	5,200	-	5,200
Public Contributions	-	-	-
Miscellaneous Revenue	-	-	-
	409,913	-	409,913
Other Financing Sources			
Sale of Assets	-	-	-
Transfers from Other Funds	1,078,407	-	1,078,407
Use of Fund Balance	27,900	-	27,900
	1,106,307	-	1,106,307
Total Revenues	**1,516,220**	**-**	**1,516,220**
EXPENDITURES			
Health and Welfare			
Nutrition	862,500	-	862,500
Senior Center	374,220	-	374,220
Access	259,500	-	259,500
	1,496,220	-	1,496,220
Other Financing Uses			
Compensation Reserve	-	-	-
Transfers to Other Funds	20,000	-	20,000
Addition to Fund Balance	-	-	-
	20,000	-	20,000
Total Expenditures	**1,516,220**	**-**	**1,516,220**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Health			
REVENUES			
Taxes			
Property Taxes	1,955,400	-	1,955,400
	1,955,400	-	1,955,400
Other Revenues			
Charges for Services	350,000	-	350,000
	350,000	-	350,000
Other Financing Sources			
Transfers from Other Funds	-	-	-
	-	-	-
Use of Fund Balance			
Additional Requests for 2026	-	-	-
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	125,000	-	125,000
	125,000	-	125,000
Total Revenues	**2,430,400**	**-**	**2,430,400**
EXPENDITURES			
General Government			
Contributions to Other Units	-	-	-
	-	-	-
Health and Welfare			
Bear River Health Department	1,467,300	-	1,467,300
Air Pollution Control	475,000	-	475,000
	1,942,300	-	1,942,300
Other Financing Uses			
Transfers to Other Funds	488,100	-	488,100
Addition to Fund Balance	-	-	-
	488,100	-	488,100
Total Expenditures	**2,430,400**	**-**	**2,430,400**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Mental Health			
REVENUES			
Other Revenues			
Intergovernmental	-	-	-
	-	-	-
Other Financing Sources			
Transfers from Other Funds	488,100	-	488,100
	488,100	-	488,100
Use of Fund Balance			
Additional Requests for 2026	-	-	-
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	-	-	-
	-	-	-
Total Revenues	**488,100**	**-**	**488,100**
EXPENDITURES			
Health and Welfare			
Mental Health Services	488,100	-	488,100
	488,100	-	488,100
Other Financing Uses			
Transfers to Other Funds	-	-	-
Addition to Fund Balance	-	-	-
	-	-	-
Total Expenditures	**488,100**	**-**	**488,100**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Children's Justice Center			
REVENUES			
Other Revenues			
Intergovernmental	237,800	-	237,800
Public Contributions	-	-	-
Miscellaneous Revenue	-	-	-
	237,800	-	237,800
Other Financing Sources			
Transfers from Other Funds	184,500	-	184,500
	184,500	-	184,500
Use of Fund Balance			
Additional Requests for 2026	-	-	-
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	-	-	-
	-	-	-
Total Revenues	**422,300**	**-**	**422,300**
EXPENDITURES			
Public Safety			
Children's Services	422,300	-	422,300
	422,300	-	422,300
Other Financing Uses			
Transfers to Other Funds	-	-	-
Compensation Reserve	-	-	-
Addition to Fund Balance	-	-	-
	-	-	-
Total Expenditures	**422,300**	**-**	**422,300**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Visitor's Bureau			
REVENUES			
Taxes			
Sales Taxes	1,130,700	-	1,130,700
	1,130,700	-	1,130,700
Other Revenues			
Intergovernmental	59,100	-	59,100
Charges for Services	38,000	-	38,000
Public Contributions	-	-	-
Miscellaneous Revenue	-	-	-
	97,100	-	97,100
Other Financing Sources			
Transfers from Other Funds	-	-	-
	-	-	-
Use of Fund Balance			
Additional Requests for 2026	-	-	-
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	693,911	-	693,911
	693,911	-	693,911
Total Revenues	**1,921,711**	**-**	**1,921,711**
EXPENDITURES			
Culture and Recreation			
Cache Valley Visitor's Bureau	1,655,911	-	1,655,911
	1,655,911	-	1,655,911
Other Financing Uses			
Transfers to Other Funds	265,800	-	265,800
Compensation Reserve	-	-	-
Addition to Fund Balance	-	-	-
	265,800	-	265,800
Total Expenditures	**1,921,711**	**-**	**1,921,711**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Tax Administration			
REVENUES			
Taxes			
Property Taxes	4,337,000	-	4,337,000
	4,337,000	-	4,337,000
Other Revenues			
Charges for Services	774,300	-	774,300
Miscellaneous Revenue	78,000	-	78,000
	852,300	-	852,300
Other Financing Sources			
Transfers from Other Funds	-	-	-
	-	-	-
Use of Fund Balance			
Additional Requests for 2026	-	-	-
Related to Unexpended PO's	-	-	-
Related to Grants, Projects or cancelled ARPA projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	1,233,005	-	1,233,005
	1,233,005	-	1,233,005
Total Revenues	**6,422,305**	**-**	**6,422,305**
EXPENDITURES			
General Government			
Tax Administration Allocations	2,159,040	-	2,159,040
IT	551,700	-	551,700
Assessor	2,802,500	-	2,802,500
Treasurer	563,065	-	563,065
Miscellaneous Expense	88,000	-	88,000
Contributions to Other Units	250,000	-	250,000
	6,414,305	-	6,414,305
Other Financing Uses			
Compensation Reserve	-	-	-
Transfers to Other Funds	8,000	-	8,000
Addition to Fund Balance	-	-	-
	8,000	-	8,000
Total Expenditures	**6,422,305**	**-**	**6,422,305**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Capital Projects			
REVENUES			
Other Revenues			
Miscellaneous Revenue	410,750	-	410,750
Intergovernmental	1,238,900	-	1,238,900
	1,649,650	-	1,649,650
Other Financing Sources			
Bond Proceeds	80,000	-	80,000
Transfers from Other Funds	5,990,657	127,843	6,118,500
	6,070,657	127,843	6,198,500
Use of Fund Balance			
Additional Requests for 2026	-	-58,800	-58,800
Related to Unexpended PO's	-	-	-
Related to Grants, Projects or cancelled ARPA projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	2,043,700	-	2,043,700
	2,043,700	-58,800	1,984,900
Total Revenues	**9,764,007**	**69,043**	**9,833,050**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
EXPENDITURES			
General Government			
Administration Facilities	270,500	-	270,500
	270,500	-	270,500
Streets and Public Improvements			
Road Facilities	5,137,900	-58,800	5,079,100
Vegetation Management	46,000	-	46,000
Engineering	1,183,600	-	1,183,600
	6,367,500	-58,800	6,308,700
Public Safety			
Sheriff	416,500	-22,157	394,343
Fire	1,583,400	-	1,583,400
	1,583,400	-	1,583,400
Health and Welfare			
Senior Center Facilities	189,000	-	189,000
Other Facilities	-	-	-
	189,000	-	189,000
Culture and Recreation			
Fairgrounds Facilities	936,657	-	936,657
Trails Management	-	150,000	150,000
Cache Valley Visitor's Bureau	-	-	-
Library Services	-	-	-
	936,657	150,000	1,086,657
Other Financing Uses			
Transfers to Other Funds	450	-	450
Addition to Fund Balance	-	-	-
	450	-	450
Total Expenditures	**9,764,007**	**69,043**	**9,833,050**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
MS Capital Projects Fund			
REVENUES			
Other Revenues			
Intergovernmental	-	-	-
Miscellaneous Revenue	66,750	-	66,750
	66,750	-	66,750
Other Financing Sources			
Bond Proceeds	-	-	-
Transfers from Other Funds	474,550	-	474,550
	474,550	-	474,550
Use of Fund Balance			
Additional Requests for 2026	-	-175,800	-175,800
Related to Unexpended PO's	-	-	-
Related to Grants, Projects or cancelled ARPA projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	946,300	-	946,300
	946,300	-175,800	770,500
Total Revenues	**1,487,600**	**-175,800**	**1,311,800**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
EXPENDITURES			
Streets and Public Improvements			
Administration Facilities	-	-	-
Road Facilities	1,351,600	-175,800	1,175,800
Building Inspection	65,000	-	65,000
Engineering	71,000	-	71,000
	1,487,600	-175,800	1,311,800
Health and Welfare			
Senior Center Facilities	-	-	-
Other Facilities	-	-	-
	-	-	-
Culture and Recreation			
Fairgrounds Facilities	-	-	-
	-	-	-
Other Financing Uses			
Transfers to Other Funds	-	-	-
Addition to Fund Balance	-	-	-
	-	-	-
Total Expenditures	**1,487,600**	**-175,800**	**1,311,800**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Open Spaces			
REVENUES			
Taxes			
Property Taxes	710,000	-	710,000
	710,000	-	710,000
Other Revenues			
Intergovernmental	-	-	-
Miscellaneous Revenue	50,000	-	50,000
	50,000	-	50,000
Other Financing Sources			
Bond Proceeds	-	-	-
Transfers from Other Funds	-	-	-
	-	-	-
Use of Fund Balance			
Additional Requests for 2026	-	-	-
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	175,629	-	175,629
	175,629	-	175,629
Total Revenues	**935,629**	**-**	**935,629**
EXPENDITURES			
General Government			
Open Space	935,629	-	935,629
	935,629	-	935,629
Other Financing Uses			
Transfers to Other Funds	-	-	-
Addition to Fund Balance	-	-	-
	-	-	-
Total Expenditures	**935,629**	**-**	**935,629**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
ARPA Capital Projects Fund			
REVENUES			
Other Revenues			
Intergovernmental	2,514,500	-	2,514,500
Miscellaneous Revenue	-	-	-
	2,514,500	-	2,514,500
Other Financing Sources			
Bond Proceeds	-	-	-
Transfers from Other Funds	-	2,826	2,826
	-	2,826	2,826
Use of Fund Balance			
Additional Requests for 2026	-	-	-
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	-	-	-
	-	-	-
Total Revenues	**2,514,500**	**2,826**	**2,517,326**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
EXPENDITURES			
General Government			
Public Defender	1,300	-	1,300
Finance	-	-	-
Human Resources	12,800	-	12,800
IT	-	2,826	2,826
Treasurer	-	-	-
Recorder	-	-	-
Attorney	-	-	-
Victim Advocate	-	-	-
Building & Grounds	-	-	-
Elections	-	-	-
County Pandemic Relief	378,300	-	378,300
	392,400	2,826	395,226
Streets and Public Improvements			
Administration Facilities	-	-	-
Road Facilities	-	-	-
Public Works Admin	-	-	-
	-	-	-
Public Safety			
Fire	-	-	-
Sheriff	-	-	-
	-	-	-
Health and Welfare			
Senior Center Facilities	2,500	-	2,500
Other Facilities	-	-	-
	2,500	-	2,500
Culture and Recreation			
Fairgrounds	19,300	-	19,300
Development Services Admin	-	-	-
Trails Management	24,200	-	24,200
	43,500	-	43,500
Other Financing Uses			
Transfers to Other Funds	2,076,100	-	2,076,100
Addition to Fund Balance	-	-	-
	2,076,100	-	2,076,100
Total Expenditures	**2,514,500**	**2,826**	**2,517,326**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Debt Service			
REVENUES			
Other Revenues			
Miscellaneous Revenue	46,000	-	46,000
	46,000	-	46,000
Other Financing Sources			
Transfers from Other Funds	2,337,904	-	2,337,904
	2,337,904	-	2,337,904
Use of Fund Balance			
Additional Requests for 2026	-	-	-
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	-	-	-
	-	-	-
Total Revenues	**2,383,904**	**-**	**2,383,904**
EXPENDITURES			
Debt Payments			
Bonds	1,494,900	-	1,494,900
Sheriff Vehicle Lease	833,504	-	833,504
Fire Vehicle Lease	55,500	-	55,500
Road Equipment Lease	-	-	-
IT Equipment Lease	-	-	-
	2,383,904	-	2,383,904
Other Financing Uses			
Transfers to Other Funds	-	-	-
Addition to Fund Balance	-	-	-
	-	-	-
Total Expenditures	**2,383,904**	**-**	**2,383,904**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
CDRA			
REVENUES			
Taxes			
Property Taxes	70,000	-	70,000
	70,000	-	70,000
Other Revenues			
Intergovernmental	268,400	-	268,400
	268,400	-	268,400
Other Financing Sources			
Transfers from Other Funds	-	-	-
	-	-	-
Use of Fund Balance			
Additional Requests for 2026	-	-	-
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	-	-	-
	-	-	-
Total Revenues	**338,400**	**-**	**338,400**
EXPENDITURES			
General Government			
Cache County Redevelopment Agency	325,000	-	325,000
	325,000	-	325,000
Other Financing Uses			
Transfers to Other Funds	13,400	-	13,400
Addition to Fund Balance	-	-	-
	13,400	-	13,400
Total Expenditures	**338,400**	**-**	**338,400**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Restaurant Tax			
REVENUES			
Taxes			
Sales Taxes	2,500,000	-	2,500,000
	2,500,000	-	2,500,000
Other Financing Sources			
Transfers from Other Funds	-	-	-
	-	-	-
Use of Fund Balance			
Additional Requests for 2026	-	350,000	350,000
Related to Unexpended PO's	-	95,818	95,818
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	4,280,589	-50,000	4,230,589
	4,280,589	395,818	4,676,407
Total Revenues	**6,780,589**	**395,818**	**7,176,407**
EXPENDITURES			
Culture and Recreation			
Tourism Promotion	971,999	-	971,999
Facility Awards	5,689,590	300,000	5,989,590
	6,661,589	300,000	6,961,589
Other Financing Uses			
Transfers to Other Funds	119,000	95,818	214,818
Addition to Fund Balance	-	-	-
	119,000	95,818	214,818
Total Expenditures	**6,780,589**	**395,818**	**7,176,407**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
RAPZ Tax			
REVENUES			
Taxes			
Sales Taxes	2,830,000	-	2,830,000
	2,830,000	-	2,830,000
Other Financing Sources			
Transfers from Other Funds	-	-	-
	-	-	-
Use of Fund Balance			
Additional Requests for 2026	-	-	-
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	5,758,395	-	5,758,395
	5,758,395	-	5,758,395
Total Revenues	**8,588,395**	**-**	**8,588,395**
EXPENDITURES			
Culture and Recreation			
Program Awards	3,613,903	-	3,613,903
Facility Awards	4,239,138	-	4,239,138
	7,853,041	-	7,853,041
Other Financing Uses			
Transfers to Other Funds	735,354	-	735,354
Addition to Fund Balance	-	-	-
	735,354	-	735,354
Total Expenditures	**8,588,395**	**-**	**8,588,395**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Transportation Tax			
REVENUES			
Taxes			
Sales Taxes	2,125,000	1,459,774	3,584,774
	2,125,000	1,459,774	3,584,774
Other Financing Sources			
Transfers from Other Funds	-	-	-
	-	-	-
Use of Fund Balance			
Use of Fund Balance for 2026	-	-	-
	-	-	-
Total Revenues	**2,125,000**	**1,459,774**	**3,584,774**
EXPENDITURES			
Streets and Public Improvements			
New Road Construction	-	-	-
Transportation	2,125,000	-1,249,568	875,432
Contributions to Other Units	-	200,000	200,000
	2,125,000	-1,049,568	1,075,432
Other Financing Uses			
Transfers to Other Funds	-	2,509,342	2,509,342
Addition to Fund Balance	-	-	-
	-	2,509,342	2,509,342
Total Expenditures	**2,125,000**	**1,459,774**	**3,584,774**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
CCCOG			
REVENUES			
Taxes			
Sales Taxes	6,618,600	-	6,618,600
	6,618,600	-	6,618,600
Other Revenues			
Interest and Investment Income	900,000	-	900,000
	900,000	-	900,000
Other Financing Sources			
Transfers from Other Funds	-	2,509,342	2,509,342
	-	2,509,342	2,509,342
Use of Fund Balance			
Additional Requests for 2026	-	-	-
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	9,926,600	-	9,926,600
	9,926,600	-	9,926,600
Total Revenues	**17,445,200**	**2,509,342**	**19,954,542**
EXPENDITURES			
Streets and Public Improvements			
Road Projects	16,349,700	2,509,342	18,859,042
	16,349,700	2,509,342	18,859,042
Other Financing Uses			
Transfers to Other Funds	1,095,500	-	1,095,500
Addition to Fund Balance	-	-	-
	1,095,500	-	1,095,500
Total Expenditures	**17,445,200**	**2,509,342**	**19,954,542**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Airport			
REVENUES			
Other Revenues			
Intergovernmental	300,000	-	300,000
Interest and Investment Income	30,000	-	30,000
Miscellaneous Revenue	165,500	-	165,500
	495,500	-	495,500
Other Financing Sources			
Transfers from Other Funds	-	-	-
	-	-	-
Use of Fund Balance			
Additional Requests for 2026	-	-1,100,000	-1,100,000
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	1,791,632	-	1,791,632
	1,791,632	-1,100,000	691,632
Total Revenues	**2,287,132**	**-1,100,000**	**1,187,132**
EXPENDITURES			
General Government			
Airport	648,832	-	648,832
	648,832	-	648,832
Other Financing Uses			
Compensation Reserve	-	-	-
Transfers to Other Funds	1,638,300	-1,100,000	538,300
Addition to Fund Balance	-	-	-
	1,638,300	-1,100,000	538,300
Total Expenditures	**2,287,132**	**-1,100,000**	**1,187,132**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Airport Capital Projects			
REVENUES			
Other Revenues			
Intergovernmental	1,151,500	-	1,151,500
Interest and Investment Income	-	-	-
Miscellaneous Revenue	-	-	-
	1,151,500	-	1,151,500
Other Financing Sources			
Transfers from Other Funds	1,638,300	-1,100,000	538,300
	1,638,300	-1,100,000	538,300
Use of Fund Balance			
Additional Requests for 2026	-	-2,000	-2,000
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	135,800	2,000	137,800
	135,800	-	135,800
Total Revenues	**2,925,600**	**-1,100,000**	**1,825,600**
EXPENDITURES			
General Government			
Airport	2,925,600	-1,100,000	1,825,600
	2,925,600	-1,100,000	1,825,600
Other Financing Uses			
Compensation Reserve	-	-	-
Transfers to Other Funds	-	-	-
Addition to Fund Balance	-	-	-
	-	-	-
Total Expenditures	**2,925,600**	**-1,100,000**	**1,825,600**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Roads Special Service District			
REVENUES			
Other Revenues			
Intergovernmental	120,000	-	120,000
Interest and Investment Income	1,000	-	1,000
	121,000	-	121,000
Other Financing Sources			
Transfers from Other Funds	-	-	-
	-	-	-
Use of Fund Balance			
Additional Requests for 2026	-	-	-
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	-	-	-
	-	-	-
Total Revenues	**121,000**	**-**	**121,000**
EXPENDITURES			
Other Financing Uses			
Transfers to Other Funds	121,000	-	121,000
Addition to Fund Balance	-	-	-
	121,000	-	121,000
Total Expenditures	**121,000**	**-**	**121,000**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
CC Community Foundation			
REVENUES			
Other Revenues			
Interest and Investment Income	500	-	500
Public Contributions	45,000	-	45,000
	45,500	-	45,500
Other Financing Sources			
Transfers from Other Funds	13,000	-	13,000
	13,000	-	13,000
Use of Fund Balance			
Additional Requests for 2026	-	-	-
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	5,600	-	5,600
	5,600	-	5,600
Total Revenues	**64,100**	**-**	**64,100**
EXPENDITURES			
General Government			
Miscellaneous Expense	19,100	-	19,100
	19,100	-	19,100
Other Financing Uses			
Transfers to Other Funds	45,000	-	45,000
Addition to Fund Balance	-	-	-
	45,000	-	45,000
Total Expenditures	**64,100**	**-**	**64,100**

Budget Amendment by Fund

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Current Budget	Amendment					New Budget
		Revenues	Expenditures	Transfers In	Transfers Out	Fund Balance	
General	65,767,489	-292,537	-167,000	-	80,669	378,868	65,681,158
Municipal Services	3,960,623	-46,125	157,318	-95,818	50,000	-65,375	4,167,941
Council on Aging	1,516,220	-	-	-	-	-	1,516,220
Health	2,430,400	-	-	-	-	-	2,430,400
Mental Health	488,100	-	-	-	-	-	488,100
Children's Justice Center	422,300	-	-	-	-	-	422,300
Visitors Bureau	1,921,711	-	-	-	-	-	1,921,711
Tax Administration	6,422,305	-	-	-	-	-	6,422,305
Capital Projects	9,764,007	-	69,043	-127,843	-	58,800	9,833,050
MS Capital Projects Fund	1,487,600	-	-175,800	-	-	175,800	1,311,800
Open Spaces	935,629	-	-	-	-	-	935,629
ARPA Capital Projects Fund	2,514,500	-	2,826	-2,826	-	-	2,517,326
Debt Service	2,383,904	-	-	-	-	-	2,383,904
CDRA	338,400	-	-	-	-	-	338,400
Restaurant Tax	6,780,589	-	300,000	-	95,818	-395,818	7,176,407
RAPZ Tax	8,588,395	-	-	-	-	-	8,588,395
Transportation Tax	2,125,000	-1,459,774	-1,049,568	-	2,509,342	-	3,584,774
CCCOG	17,445,200	-	2,509,342	-2,509,342	-	-	19,954,542
Airport	2,287,132	-	-	-	-1,100,000	1,100,000	1,187,132
Airport Capital Projects	2,925,600	-	-1,100,000	1,100,000	-	-	1,825,600
Roads Special Service District	121,000	-	-	-	-	-	121,000
CC Community Foundation	64,100	-	-	-	-	-	64,100
Total County Budget	140,690,204	-1,798,436	546,161	-1,635,829	1,635,829	1,252,275	142,872,194

CACHE COUNTY
RESOLUTION NO. 2026 – 24

A RESOLUTION OPENING AND AMENDING THE CACHE COUNTY 2026 BUDGET (FIFTH AMENDMENT)

(A) WHEREAS, Utah Code Ann. §§ 17-64-4 and 17-64-5 grant the Cache County Council the authority to "exercise all legislative powers, have all legislative duties, and perform all legislative functions of the county," and further authorize the Council to "pass ordinances," "pass resolutions," and adopt policies that conform with state and federal law; and

(B) WHEREAS, Cache County Code § 2.12.120 gives the Cache County Council the authority to "enact ordinances and adopt resolutions necessary and appropriate to establish official policy"; and

(C) WHEREAS, The Cache County Council, in a duly convened meeting, pursuant to Sections 17-63-305 through 17-63-402, Utah Code Annotated, 1953 as amended, finds that certain adjustments to the Cache County budget for 2026 are reasonable and necessary; and

(D) WHEREAS, said budget has been reviewed with all affected department heads; and

(E) WHEREAS, a duly called public hearing has been held and all interested parties have been given an opportunity to be heard; and

(F) WHEREAS, the County Council has given due consideration to matters discussed at the public hearing and to any proposed revisions to the Cache County 2026 Budget; and

(G) WHEREAS, it is in the best interest of the County that the following adjustments to the Cache County budget be made.

NOW THEREFORE, be it resolved by the Legislative Body of Cache County, Utah, that:

SECTION 1.

The adjustments and amendments detailed in the attached document labeled “Exhibit A” are hereby made to the 2026 budget for Cache County.

SECTION 2.

Other than as specifically set forth above, all other matters set forth in the 2026 budget shall remain in full force and effect.

SECTION 3.

This resolution shall take effect upon its signing by the County Executive, its coming into force without such signature, its repassage over a veto, or in force except those portions vetoed by the County Executive but not overridden. Following its effective date, the County Auditor, County Executive, and other county officials are authorized and directed to act accordingly to this budget amendment.

CACHE COUNTY
RESOLUTION NO. 2026 – 24

PASSED AND APPROVED BY THE COUNTY COUNCIL OF CACHE COUNTY, UTAH THIS ___ DAY OF _____ 2026.

Council Member	In Favor	Against	Abstained	Absent
JoAnn Bennett				
Kathryn Beus				
David Erickson				
Keegan Garrity				
Sandi Goodlander				
Nolan Gunnell				
Mark Hurd				
Total				
FINAL ACTION: _____ ADOPT _____ REJECT				

CACHE COUNTY:

By: _____
Sandi Goodlander, Chair

ATTEST:

By: _____
Bryson Behm, County Clerk

CACHE COUNTY
RESOLUTION NO. 2026 – 24

ACTION OF THE COUNTY EXECUTIVE:

____ Approved

____ Partially Approved (With Item Vetoes)

____ Vetoed

* If any item veto disapproval of a budgetary allocation is exercised, a written statement of objection(s) must be attached in the return of this resolution per Cache County Code § 2.12.100.B as well as the passed budgetary item(s) specifically being subjected to veto.

By:_____ _____
N. George Daines, County Executive Date

Exhibit A

"Budget Amendment"

[The remainder of this page is intentionally left blank]

2026 Budget Amendment Account Detail

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

	Account	Title	Amount	Source or Department	Fund
	Public Works				**Matt Phillips**
1.	Remove Fuel Canopy Project from 2026 Public Works Budget.				
	420-4410-730	IMPROVEMENTS	-175,800	Road Facilities	MS Capital Projects Fund
	420-38-90000	APPROP FUND BALANCE - MSF CAP	175,800	Use of Fund Balance	MS Capital Projects Fund
	400-4410-730	IMPROVEMENTS	-58,800	Road Facilities	Capital Projects
	400-38-90000	APPROPRIATED FUND BALANCE	58,800	Use of Fund Balance	Capital Projects
	Airport				**Bob Low**
2.	Remove Fuel Farm Project from 2026 Airport Budget - Insufficient funds to complete project.				
	477-4460-740	CAPITALIZED EQUIPMENT	-1,100,000	Airport	Airport Capital Projects
	477-38-10277	TRANSFER IN - AIRPORT	1,100,000	Transfers from Other Funds	Airport Capital Projects
	277-4800-477	TRANSFER OUT - AIRPORT CAPITAL	-1,100,000	Transfers to Other Funds	Airport
	277-38-90000	APPROPRIATED FUND BALANCE	1,100,000	Use of Fund Balance	Airport
	Fixed Guideway Transportation Funds				**Council**
3.	Request to increase total Fixed Guideway Sales Tax Revenue and to correct the allocations between the General Fund and the FG Transportation fund. The total amouont estimated for Fixed Guideway Sales tax, based on historical averages, is $8,961,936.00. This amount has been appropriated as 60% allocated for Public Safety, and 40% allocated for Transportation.				
	100-31-32000	SALES TAX - PUBLIC SAFETY	-277,162	Sales Taxes	General
	100-38-90000	APPROPRIATED FUND BALANCE	277,162	Use of Fund Balance	General
	266-31-30100	SALES TAX - TRANSPORTATION 25%	-1,459,774	Sales Taxes	Transportation Tax
	266-4266-760	NEW ROAD CONSTRUCTION	1,459,774	Transportation	Transportation Tax
4.	Request to split the 40% of the Fixed Guideway Sales Tax designated for Transportation between Public Works and CCCOG. Of the 40% that was designated for Transportation, 30% will be retained by the County, and 70% will be transferred to CCCOG for Transportation projects.				
	266-4266-760	NEW ROAD CONSTRUCTION	-2,509,342	Transportation	Transportation Tax
	266-4810-268	TRANSFER OUT - CCCOG	2,509,342	Transfers to Other Funds	Transportation Tax
	268-38-10266	TRANSFER IN - FG TRANSPORTATION	-2,509,342	Transfers from Other Funds	CCCOG
	268-4420-760	NEW ROAD CONSTRUCTION	2,509,342	Road Projects	CCCOG
5.	Request to transfer funds from the Fixed Guideway Sales Tax Fund to the Airport Fund to support Airport Operations. This transfer would replace the 2026 contribution from the General Fund.				
	100-38-90000	APPROPRIATED FUND BALANCE	200,000	Use of Fund Balance	General
	100-4800-925	CONTRIBUTION - AIRPORT	-200,000	Contributions to Other Units	General
	266-4266-760	NEW ROAD CONSTRUCTION	-200,000	Transportation	Transportation Tax
	266-4800-925	CONTRIBUTION - AIRPORT	200,000	Contributions to Other Units	Transportation Tax
	RAPZ & Restaurant Tax				**Council**
6.	Request additional award to the Lyric Repertory Company to replace old auditorium seating with new seating.				
	260-38-90000	APPROPRIATED FUND BALANCE	-300,000	Use of Fund Balance	Restaurant Tax
	260-4784-920	CULTURAL FACILITIES	300,000	Facility Awards	Restaurant Tax

7.	Did not carry budget forward for 2024 Restaurant Award for the Phase I Recreation Center Feasibility Study into the 2026 budget. Requesting to re-appropriate funds to complete this Restaurant Award.				
	260-38-90000	APPROPRIATED FUND BALANCE	-25,818	Use of Fund Balance	Restaurant Tax
	260-4810-200	TRANSFER OUT - MUNI SERV FUND	25,818	Transfers to Other Funds	Restaurant Tax
	200-38-10260	TRANSFER IN - RESTAURANT TAX	-25,818	Transfers from Other Funds	Municipal Services
	200-4180-310	PROFESSIONAL & TECHNICAL	25,818	Zoning Administration	Municipal Services

8.	Did not carry budget forward for 2025 Restaurant Award for the Phase II Recreation Center Feasibility Study into the 2026 budget. Requesting to re-appropriate funds to complete this Restaurant Award.				
	260-38-90000	APPROPRIATED FUND BALANCE	-70,000	Use of Fund Balance	Restaurant Tax
	260-4810-200	TRANSFER OUT - MUNI SERV FUND	70,000	Transfers to Other Funds	Restaurant Tax
	200-38-10260	TRANSFER IN - RESTAURANT TAX	-70,000	Transfers from Other Funds	Municipal Services
	200-4180-310	PROFESSIONAL & TECHNICAL	70,000	Zoning Administration	Municipal Services

	ARPA				**Alma Burgess**
9.	Request to roll forward IT ARPA project: TV Translator Equipment. This request was previously missed with other ARPA projects because this project was funded with the Standard Allowance portion of the ARPA funds.				
	100-38-90000	APPROPRIATED FUND BALANCE	-2,826	Use of Fund Balance	General
	100-4810-485	TRANSFER OUT - ARPA FUND	2,826	Transfers to Other Funds	General
	485-38-10100	TRANSFER IN - GENERAL FUND	-2,826	Transfers from Other Funds	ARPA Capital Projects Fund
	485-4136-740	CAPITALIZED EQUIPMENT	2,826	IT	ARPA Capital Projects Fund

	Sheriff				**Chad Jensen**
10.	Request to correct an error made in to the Sheriff's budget request submitted in June. Funds intended to be transferred between line items were transferred to capital projects to replace the fire pannel. This will reverse the incorrect budget request.				
	100-4215-210	SUBSCRIPTIONS & MEMBERSHIPS	23,000	Sheriff: Administration	General
	100-4215-290	FUEL	55,000	Sheriff: Administration	General
	100-4215-310	PROFESSIONAL & TECHNICAL	20,000	Sheriff: Administration	General
	100-4215-480	SPECIAL DEPARTMENT SUPPLIES	35,000	Sheriff: Administration	General
	100-4810-400	TRANSFER OUT - CAPITAL PROJECT	-133,000	Transfers to Other Funds	General
	400-38-10100	TRANSFER IN - GENERAL FUND	133,000	Transfers from Other Funds	Capital Projects
	400-4215-730	IMPROVEMENTS	-133,000	Sheriff	Capital Projects

11.	Request to correct an error made in to the Sheriff's budget request submitted in June. Funds intended to be transferred between line items were transferred to capital projects to replace the fire pannel. This is the original request made by the Sheriff to transfer funds between Sheriff line items to cover increased costs in vehicle maintenance and repairs than what was anticipated in the 2026 budget.				
	100-4215-210	SUBSCRIPTIONS & MEMBERSHIPS	-23,000	Sheriff: Administration	General
	100-4215-290	FUEL	-55,000	Sheriff: Administration	General
	100-4215-310	PROFESSIONAL & TECHNICAL	-20,000	Sheriff: Administration	General
	100-4215-480	SPECIAL DEPARTMENT SUPPLIES	-35,000	Sheriff: Administration	General
	100-4215-250	EQUIPMENT SUPPLIES & SERVICES	133,000	Sheriff: Administration	General

12.	Request to correct an error made in to the Sheriff's budget request submitted in June. Funds intended to be transferred between line items were transferred to capital projects to replace the fire pannel. This is the original request for additional funds to replace the fire panel at the Sheriff's Office.				
	100-38-90000	APPROPRIATED FUND BALANCE	-110,843	Use of Fund Balance	General
	100-4810-400	TRANSFER OUT - CAPITAL PROJECT	110,843	Transfers to Other Funds	General
	400-38-10100	TRANSFER IN - GENERAL FUND	-110,843	Transfers from Other Funds	Capital Projects
	400-4215-730	IMPROVEMENTS	110,843	Sheriff	Capital Projects

	Development Services				Brian Abbott
13.	Funds needed for interfund transfer for Public Works for Engineering Checks, and Plan Reviews. Engineering is split 75% to Municipal Services Fund and 25% to the General Fund.				
	200-36-90100	SUNDRY REVENUE - PUBLIC WORKS	-46,125	Miscellaneous Revenue	Municipal Services
	200-4241-310	PROFESSIONAL & TECHNICAL	61,500	Building Inspection	Municipal Services
	200-38-92000	APPROP FUND BALANCE - MSF	-15,375	Use of Fund Balance	Municipal Services
	100-36-90100	SUNDRY REVENUE - PUBLIC WORKS	-15,375	Miscellaneous Revenue	General
	100-38-90000	APPROPRIATED FUND BALANCE	15,375	Use of Fund Balance	General

	Trails Management				Brian Abbott
14.	Request additional funds to use in addition to $100,000 received in RAPZ funding to pave the parking lot for the Depp Canyon Trailhead.				
	200-38-92000	APPROP FUND BALANCE - MSF	-50,000	Use of Fund Balance	Municipal Services
	200-4810-400	TRANSFER OUT - CAPITAL PROJECT	50,000	Transfers to Other Funds	Municipal Services
	400-38-10200	TRANSFER IN - MUNICIPAL SERVIC	-50,000	Transfers from Other Funds	Capital Projects
	400-4781-730	IMPROVEMENTS	50,000	Trails Management	Capital Projects
	100-4780-480	TRAIL DEVELOPMENT	-100,000	Trails Management	General
	100-4810-400	TRANSFER OUT - CAPITAL PROJECT	100,000	Transfers to Other Funds	General
	400-38-10100	TRANSFER IN - GENERAL FUND	-100,000	Transfers from Other Funds	Capital Projects
	400-4781-730	IMPROVEMENTS	100,000	Trails Management	Capital Projects

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
General			
REVENUES			
Taxes			
Property Taxes	24,369,900	-	24,369,900
Sales Taxes	18,692,500	277,162	18,969,662
	43,062,400	277,162	43,339,562
Other Revenues			
Intergovernmental	5,280,500	-	5,280,500
Charges for Services	12,284,455	-	12,284,455
Licenses and Permits	60,500	-	60,500
Fines and Forfeitures	229,000	-	229,000
Interest and Investment Income	2,400,000	-	2,400,000
Rental Income	5,000	-	5,000
Public Contributions	158,000	-	158,000
Miscellaneous Revenue	378,700	15,375	394,075
	20,796,155	15,375	20,811,530
Other Financing Sources			
Lease Proceeds	-	-	-
Sale of Assets	46,000	-	46,000
Transfers from Other Funds	600,496	-	600,496
	646,496	-	646,496
Use of Fund Balance			
Additional Requests for 2026	-	110,843	110,843
Related to Unexpended PO's	-	-	-
Related to Grants, Projects or cancelled ARPA projects	-	2,826	2,826
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	1,262,438	-492,537	769,901
	1,262,438	-378,868	883,570
Total Revenues	**65,767,489**	**-86,331**	**65,681,158**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
EXPENDITURES			
General Government			
Council	410,310	-	410,310
Executive	325,100	-	325,100
Finance	1,023,324	-	1,023,324
Human Resources	852,589	-	852,589
GIS	208,650	-	208,650
IT	1,386,850	-	1,386,850
Clerk	368,725	-	368,725
Auditor	75,285	-	75,285
Elections	972,800	-	972,800
Recorder	768,900	-	768,900
Attorney	3,351,818	-	3,351,818
Public Defender	1,503,091	-	1,503,091
Victim Advocate	823,420	-	823,420
Buildings and Grounds	124,388	-	124,388
Economic Development	308,000	-	308,000
USU Extension Services	-	-	-
Mental Health Services	427,122	-	427,122
Miscellaneous and General	310,560	-	310,560
County Pandemic Relief	-	-	-
Contributions to Other Units	269,600	-200,000	69,600
	13,510,532	-200,000	13,310,532
Public Safety			
Sheriff	735,750	-	735,750
Sheriff: Administration	3,185,963	133,000	3,318,963
Sheriff: Criminal	3,917,100	-	3,917,100
Sheriff: Patrol	5,120,300	-	5,120,300
Sheriff: Support Services	3,009,550	-	3,009,550
Sheriff: Corrections	12,757,218	-	12,757,218
Emergency Management	316,780	-	316,780
Animal Control	503,400	-	503,400
Animal Impound	558,539	-	558,539
Ambulance	-	-	-
Fire	4,034,870	-	4,034,870
	34,139,470	133,000	34,272,470

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Public Works			
Public Works Admin	274,200	-	274,200
Roads	6,111,000	-	6,111,000
Vegetation Management	912,500	-	912,500
Engineering	299,400	-	299,400
	7,597,100	-	7,597,100
Culture and Recreation			
Fairgrounds	1,539,365	-	1,539,365
Library Services	154,600	-	154,600
Fair	351,100	-	351,100
Rodeo	483,401	-	483,401
State Fair	-	-	-
Trails Management	1,824,910	-100,000	1,724,910
	4,353,376	-100,000	4,253,376
Other Financing Uses			
Compensation Reserve	-	-	-
Transfers to Other Funds	6,167,011	80,669	6,247,680
Addition to Fund Balance	-	-	-
	6,167,011	80,669	6,247,680
Total Expenditures	**65,767,489**	**-86,331**	**65,681,158**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Municipal Services			
REVENUES			
Taxes			
Sales Taxes	1,609,000	-	1,609,000
	1,609,000	-	1,609,000
Other Revenues			
Intergovernmental	140,000	-	140,000
Charges for Services	196,700	-	196,700
Licenses and Permits	2,094,000	-	2,094,000
Interest and Investment Income	-	-	-
Public Contributions	3,600	-	3,600
Miscellaneous Revenue	1,000	46,125	47,125
	2,435,300	46,125	2,481,425
Other Financing Sources			
Sale of Assets	-	-	-
Transfers from Other Funds	23,401	95,818	119,219
	23,401	95,818	119,219
Use of Fund Balance			
Additional Requests for 2026	-	62,500	62,500
Related to Unexpended PO's	-	-	-
Related to Grants, Projects or cancelled ARPA projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	-107,078	2,875	-104,203
	-107,078	65,375	-41,703
Total Revenues	**3,960,623**	**207,318**	**4,167,941**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
EXPENDITURES			
General Government			
Garbage Collections	-	-	-
Development Services Administration	418,387	-	418,387
Zoning Administration	421,258	95,818	517,076
Building Inspection	906,953	61,500	968,453
Sanitation and Waste Collection	-	-	-
Miscellaneous Expense	-	-	-
	1,746,598	157,318	1,903,916
Public Safety			
Sheriff: Animal Control	7,200	-	7,200
Fire-EMS	407,625	-	407,625
	414,825	-	414,825
Public Works			
Public Works Admin	761,800	-	761,800
Roads	-	-	-
Vegetation Management	-	-	-
Engineering	956,100	-	956,100
Contributions to Other Governments	-	-	-
	1,717,900	-	1,717,900
Culture and Recreation			
Trails Management	-	-	-
Eccles Ice Center Support	25,000	-	25,000
	25,000	-	25,000
Other Financing Uses			
Compensation Reserve	-	-	-
Transfers to Other Funds	56,300	50,000	106,300
Addition to Fund Balance	-	-	-
	56,300	50,000	106,300
Total Expenditures	**3,960,623**	**207,318**	**4,167,941**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Council on Aging			
REVENUES			
Other Revenues			
Intergovernmental	404,713	-	404,713
Charges for Services	5,200	-	5,200
Public Contributions	-	-	-
Miscellaneous Revenue	-	-	-
	409,913	-	409,913
Other Financing Sources			
Sale of Assets	-	-	-
Transfers from Other Funds	1,078,407	-	1,078,407
Use of Fund Balance	27,900	-	27,900
	1,106,307	-	1,106,307
Total Revenues	**1,516,220**	**-**	**1,516,220**
EXPENDITURES			
Health and Welfare			
Nutrition	862,500	-	862,500
Senior Center	374,220	-	374,220
Access	259,500	-	259,500
	1,496,220	-	1,496,220
Other Financing Uses			
Compensation Reserve	-	-	-
Transfers to Other Funds	20,000	-	20,000
Addition to Fund Balance	-	-	-
	20,000	-	20,000
Total Expenditures	**1,516,220**	**-**	**1,516,220**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Health			
REVENUES			
Taxes			
Property Taxes	1,955,400	-	1,955,400
	1,955,400	-	1,955,400
Other Revenues			
Charges for Services	350,000	-	350,000
	350,000	-	350,000
Other Financing Sources			
Transfers from Other Funds	-	-	-
	-	-	-
Use of Fund Balance			
Additional Requests for 2026	-	-	-
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	125,000	-	125,000
	125,000	-	125,000
Total Revenues	**2,430,400**	**-**	**2,430,400**
EXPENDITURES			
General Government			
Contributions to Other Units	-	-	-
	-	-	-
Health and Welfare			
Bear River Health Department	1,467,300	-	1,467,300
Air Pollution Control	475,000	-	475,000
	1,942,300	-	1,942,300
Other Financing Uses			
Transfers to Other Funds	488,100	-	488,100
Addition to Fund Balance	-	-	-
	488,100	-	488,100
Total Expenditures	**2,430,400**	**-**	**2,430,400**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Mental Health			
REVENUES			
Other Revenues			
Intergovernmental	-	-	-
	-	-	-
Other Financing Sources			
Transfers from Other Funds	488,100	-	488,100
	488,100	-	488,100
Use of Fund Balance			
Additional Requests for 2026	-	-	-
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	-	-	-
	-	-	-
Total Revenues	**488,100**	**-**	**488,100**
EXPENDITURES			
Health and Welfare			
Mental Health Services	488,100	-	488,100
	488,100	-	488,100
Other Financing Uses			
Transfers to Other Funds	-	-	-
Addition to Fund Balance	-	-	-
	-	-	-
Total Expenditures	**488,100**	**-**	**488,100**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Children's Justice Center			
REVENUES			
Other Revenues			
Intergovernmental	237,800	-	237,800
Public Contributions	-	-	-
Miscellaneous Revenue	-	-	-
	237,800	-	237,800
Other Financing Sources			
Transfers from Other Funds	184,500	-	184,500
	184,500	-	184,500
Use of Fund Balance			
Additional Requests for 2026	-	-	-
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	-	-	-
	-	-	-
Total Revenues	**422,300**	**-**	**422,300**
EXPENDITURES			
Public Safety			
Children's Services	422,300	-	422,300
	422,300	-	422,300
Other Financing Uses			
Transfers to Other Funds	-	-	-
Compensation Reserve	-	-	-
Addition to Fund Balance	-	-	-
	-	-	-
Total Expenditures	**422,300**	**-**	**422,300**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Visitor's Bureau			
REVENUES			
Taxes			
Sales Taxes	1,130,700	-	1,130,700
	1,130,700	-	1,130,700
Other Revenues			
Intergovernmental	59,100	-	59,100
Charges for Services	38,000	-	38,000
Public Contributions	-	-	-
Miscellaneous Revenue	-	-	-
	97,100	-	97,100
Other Financing Sources			
Transfers from Other Funds	-	-	-
	-	-	-
Use of Fund Balance			
Additional Requests for 2026	-	-	-
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	693,911	-	693,911
	693,911	-	693,911
Total Revenues	**1,921,711**	**-**	**1,921,711**
EXPENDITURES			
Culture and Recreation			
Cache Valley Visitor's Bureau	1,655,911	-	1,655,911
	1,655,911	-	1,655,911
Other Financing Uses			
Transfers to Other Funds	265,800	-	265,800
Compensation Reserve	-	-	-
Addition to Fund Balance	-	-	-
	265,800	-	265,800
Total Expenditures	**1,921,711**	**-**	**1,921,711**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Tax Administration			
REVENUES			
Taxes			
Property Taxes	4,337,000	-	4,337,000
	4,337,000	-	4,337,000
Other Revenues			
Charges for Services	774,300	-	774,300
Miscellaneous Revenue	78,000	-	78,000
	852,300	-	852,300
Other Financing Sources			
Transfers from Other Funds	-	-	-
	-	-	-
Use of Fund Balance			
Additional Requests for 2026	-	-	-
Related to Unexpended PO's	-	-	-
Related to Grants, Projects or cancelled ARPA projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	1,233,005	-	1,233,005
	1,233,005	-	1,233,005
Total Revenues	**6,422,305**	**-**	**6,422,305**
EXPENDITURES			
General Government			
Tax Administration Allocations	2,159,040	-	2,159,040
IT	551,700	-	551,700
Assessor	2,802,500	-	2,802,500
Treasurer	563,065	-	563,065
Miscellaneous Expense	88,000	-	88,000
Contributions to Other Units	250,000	-	250,000
	6,414,305	-	6,414,305
Other Financing Uses			
Compensation Reserve	-	-	-
Transfers to Other Funds	8,000	-	8,000
Addition to Fund Balance	-	-	-
	8,000	-	8,000
Total Expenditures	**6,422,305**	**-**	**6,422,305**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Capital Projects			
REVENUES			
Other Revenues			
Miscellaneous Revenue	410,750	-	410,750
Intergovernmental	1,238,900	-	1,238,900
	1,649,650	-	1,649,650
Other Financing Sources			
Bond Proceeds	80,000	-	80,000
Transfers from Other Funds	5,990,657	127,843	6,118,500
	6,070,657	127,843	6,198,500
Use of Fund Balance			
Additional Requests for 2026	-	-58,800	-58,800
Related to Unexpended PO's	-	-	-
Related to Grants, Projects or cancelled ARPA projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	2,043,700	-	2,043,700
	2,043,700	-58,800	1,984,900
Total Revenues	**9,764,007**	**69,043**	**9,833,050**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
EXPENDITURES			
General Government			
Administration Facilities	270,500	-	270,500
	270,500	-	270,500
Streets and Public Improvements			
Road Facilities	5,137,900	-58,800	5,079,100
Vegetation Management	46,000	-	46,000
Engineering	1,183,600	-	1,183,600
	6,367,500	-58,800	6,308,700
Public Safety			
Sheriff	416,500	-22,157	394,343
Fire	1,583,400	-	1,583,400
	1,583,400	-	1,583,400
Health and Welfare			
Senior Center Facilities	189,000	-	189,000
Other Facilities	-	-	-
	189,000	-	189,000
Culture and Recreation			
Fairgrounds Facilities	936,657	-	936,657
Trails Management	-	150,000	150,000
Cache Valley Visitor's Bureau	-	-	-
Library Services	-	-	-
	936,657	150,000	1,086,657
Other Financing Uses			
Transfers to Other Funds	450	-	450
Addition to Fund Balance	-	-	-
	450	-	450
Total Expenditures	**9,764,007**	**69,043**	**9,833,050**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
MS Capital Projects Fund			
REVENUES			
Other Revenues			
Intergovernmental	-	-	-
Miscellaneous Revenue	66,750	-	66,750
	66,750	-	66,750
Other Financing Sources			
Bond Proceeds	-	-	-
Transfers from Other Funds	474,550	-	474,550
	474,550	-	474,550
Use of Fund Balance			
Additional Requests for 2026	-	-175,800	-175,800
Related to Unexpended PO's	-	-	-
Related to Grants, Projects or cancelled ARPA projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	946,300	-	946,300
	946,300	-175,800	770,500
Total Revenues	**1,487,600**	**-175,800**	**1,311,800**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
EXPENDITURES			
Streets and Public Improvements			
Administration Facilities	-	-	-
Road Facilities	1,351,600	-175,800	1,175,800
Building Inspection	65,000	-	65,000
Engineering	71,000	-	71,000
	1,487,600	-175,800	1,311,800
Health and Welfare			
Senior Center Facilities	-	-	-
Other Facilities	-	-	-
	-	-	-
Culture and Recreation			
Fairgrounds Facilities	-	-	-
	-	-	-
Other Financing Uses			
Transfers to Other Funds	-	-	-
Addition to Fund Balance	-	-	-
	-	-	-
Total Expenditures	**1,487,600**	**-175,800**	**1,311,800**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Open Spaces			
REVENUES			
Taxes			
Property Taxes	710,000	-	710,000
	710,000	-	710,000
Other Revenues			
Intergovernmental	-	-	-
Miscellaneous Revenue	50,000	-	50,000
	50,000	-	50,000
Other Financing Sources			
Bond Proceeds	-	-	-
Transfers from Other Funds	-	-	-
	-	-	-
Use of Fund Balance			
Additional Requests for 2026	-	-	-
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	175,629	-	175,629
	175,629	-	175,629
Total Revenues	**935,629**	**-**	**935,629**
EXPENDITURES			
General Government			
Open Space	935,629	-	935,629
	935,629	-	935,629
Other Financing Uses			
Transfers to Other Funds	-	-	-
Addition to Fund Balance	-	-	-
	-	-	-
Total Expenditures	**935,629**	**-**	**935,629**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
ARPA Capital Projects Fund			
REVENUES			
Other Revenues			
Intergovernmental	2,514,500	-	2,514,500
Miscellaneous Revenue	-	-	-
	2,514,500	-	2,514,500
Other Financing Sources			
Bond Proceeds	-	-	-
Transfers from Other Funds	-	2,826	2,826
	-	2,826	2,826
Use of Fund Balance			
Additional Requests for 2026	-	-	-
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	-	-	-
	-	-	-
Total Revenues	**2,514,500**	**2,826**	**2,517,326**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
EXPENDITURES			
General Government			
Public Defender	1,300	-	1,300
Finance	-	-	-
Human Resources	12,800	-	12,800
IT	-	2,826	2,826
Treasurer	-	-	-
Recorder	-	-	-
Attorney	-	-	-
Victim Advocate	-	-	-
Building & Grounds	-	-	-
Elections	-	-	-
County Pandemic Relief	378,300	-	378,300
	392,400	2,826	395,226
Streets and Public Improvements			
Administration Facilities	-	-	-
Road Facilities	-	-	-
Public Works Admin	-	-	-
	-	-	-
Public Safety			
Fire	-	-	-
Sheriff	-	-	-
	-	-	-
Health and Welfare			
Senior Center Facilities	2,500	-	2,500
Other Facilities	-	-	-
	2,500	-	2,500
Culture and Recreation			
Fairgrounds	19,300	-	19,300
Development Services Admin	-	-	-
Trails Management	24,200	-	24,200
	43,500	-	43,500
Other Financing Uses			
Transfers to Other Funds	2,076,100	-	2,076,100
Addition to Fund Balance	-	-	-
	2,076,100	-	2,076,100
Total Expenditures	**2,514,500**	**2,826**	**2,517,326**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Debt Service			
REVENUES			
Other Revenues			
Miscellaneous Revenue	46,000	-	46,000
	46,000	-	46,000
Other Financing Sources			
Transfers from Other Funds	2,337,904	-	2,337,904
	2,337,904	-	2,337,904
Use of Fund Balance			
Additional Requests for 2026	-	-	-
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	-	-	-
	-	-	-
Total Revenues	**2,383,904**	**-**	**2,383,904**
EXPENDITURES			
Debt Payments			
Bonds	1,494,900	-	1,494,900
Sheriff Vehicle Lease	833,504	-	833,504
Fire Vehicle Lease	55,500	-	55,500
Road Equipment Lease	-	-	-
IT Equipment Lease	-	-	-
	2,383,904	-	2,383,904
Other Financing Uses			
Transfers to Other Funds	-	-	-
Addition to Fund Balance	-	-	-
	-	-	-
Total Expenditures	**2,383,904**	**-**	**2,383,904**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
CDRA			
REVENUES			
Taxes			
Property Taxes	70,000	-	70,000
	70,000	-	70,000
Other Revenues			
Intergovernmental	268,400	-	268,400
	268,400	-	268,400
Other Financing Sources			
Transfers from Other Funds	-	-	-
	-	-	-
Use of Fund Balance			
Additional Requests for 2026	-	-	-
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	-	-	-
	-	-	-
Total Revenues	**338,400**	**-**	**338,400**
EXPENDITURES			
General Government			
Cache County Redevelopment Agency	325,000	-	325,000
	325,000	-	325,000
Other Financing Uses			
Transfers to Other Funds	13,400	-	13,400
Addition to Fund Balance	-	-	-
	13,400	-	13,400
Total Expenditures	**338,400**	**-**	**338,400**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Restaurant Tax			
REVENUES			
Taxes			
Sales Taxes	2,500,000	-	2,500,000
	2,500,000	-	2,500,000
Other Financing Sources			
Transfers from Other Funds	-	-	-
	-	-	-
Use of Fund Balance			
Additional Requests for 2026	-	350,000	350,000
Related to Unexpended PO's	-	95,818	95,818
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	4,280,589	-50,000	4,230,589
	4,280,589	395,818	4,676,407
Total Revenues	**6,780,589**	**395,818**	**7,176,407**
EXPENDITURES			
Culture and Recreation			
Tourism Promotion	971,999	-	971,999
Facility Awards	5,689,590	300,000	5,989,590
	6,661,589	300,000	6,961,589
Other Financing Uses			
Transfers to Other Funds	119,000	95,818	214,818
Addition to Fund Balance	-	-	-
	119,000	95,818	214,818
Total Expenditures	**6,780,589**	**395,818**	**7,176,407**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
RAPZ Tax			
REVENUES			
Taxes			
Sales Taxes	2,830,000	-	2,830,000
	2,830,000	-	2,830,000
Other Financing Sources			
Transfers from Other Funds	-	-	-
	-	-	-
Use of Fund Balance			
Additional Requests for 2026	-	-	-
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	5,758,395	-	5,758,395
	5,758,395	-	5,758,395
Total Revenues	**8,588,395**	**-**	**8,588,395**
EXPENDITURES			
Culture and Recreation			
Program Awards	3,613,903	-	3,613,903
Facility Awards	4,239,138	-	4,239,138
	7,853,041	-	7,853,041
Other Financing Uses			
Transfers to Other Funds	735,354	-	735,354
Addition to Fund Balance	-	-	-
	735,354	-	735,354
Total Expenditures	**8,588,395**	**-**	**8,588,395**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Transportation Tax			
REVENUES			
Taxes			
Sales Taxes	2,125,000	1,459,774	3,584,774
	2,125,000	1,459,774	3,584,774
Other Financing Sources			
Transfers from Other Funds	-	-	-
	-	-	-
Use of Fund Balance			
Use of Fund Balance for 2026	-	-	-
	-	-	-
Total Revenues	**2,125,000**	**1,459,774**	**3,584,774**
EXPENDITURES			
Streets and Public Improvements			
New Road Construction	-	-	-
Transportation	2,125,000	-1,249,568	875,432
Contributions to Other Units	-	200,000	200,000
	2,125,000	-1,049,568	1,075,432
Other Financing Uses			
Transfers to Other Funds	-	2,509,342	2,509,342
Addition to Fund Balance	-	-	-
	-	2,509,342	2,509,342
Total Expenditures	**2,125,000**	**1,459,774**	**3,584,774**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
CCCOG			
REVENUES			
Taxes			
Sales Taxes	6,618,600	-	6,618,600
	6,618,600	-	6,618,600
Other Revenues			
Interest and Investment Income	900,000	-	900,000
	900,000	-	900,000
Other Financing Sources			
Transfers from Other Funds	-	2,509,342	2,509,342
	-	2,509,342	2,509,342
Use of Fund Balance			
Additional Requests for 2026	-	-	-
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	9,926,600	-	9,926,600
	9,926,600	-	9,926,600
Total Revenues	**17,445,200**	**2,509,342**	**19,954,542**
EXPENDITURES			
Streets and Public Improvements			
Road Projects	16,349,700	2,509,342	18,859,042
	16,349,700	2,509,342	18,859,042
Other Financing Uses			
Transfers to Other Funds	1,095,500	-	1,095,500
Addition to Fund Balance	-	-	-
	1,095,500	-	1,095,500
Total Expenditures	**17,445,200**	**2,509,342**	**19,954,542**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Airport			
REVENUES			
Other Revenues			
Intergovernmental	300,000	-	300,000
Interest and Investment Income	30,000	-	30,000
Miscellaneous Revenue	165,500	-	165,500
	495,500	-	495,500
Other Financing Sources			
Transfers from Other Funds	-	-	-
	-	-	-
Use of Fund Balance			
Additional Requests for 2026	-	-1,100,000	-1,100,000
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	1,791,632	-	1,791,632
	1,791,632	-1,100,000	691,632
Total Revenues	**2,287,132**	**-1,100,000**	**1,187,132**
EXPENDITURES			
General Government			
Airport	648,832	-	648,832
	648,832	-	648,832
Other Financing Uses			
Compensation Reserve	-	-	-
Transfers to Other Funds	1,638,300	-1,100,000	538,300
Addition to Fund Balance	-	-	-
	1,638,300	-1,100,000	538,300
Total Expenditures	**2,287,132**	**-1,100,000**	**1,187,132**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Airport Capital Projects			
REVENUES			
Other Revenues			
Intergovernmental	1,151,500	-	1,151,500
Interest and Investment Income	-	-	-
Miscellaneous Revenue	-	-	-
	1,151,500	-	1,151,500
Other Financing Sources			
Transfers from Other Funds	1,638,300	-1,100,000	538,300
	1,638,300	-1,100,000	538,300
Use of Fund Balance			
Additional Requests for 2026	-	-2,000	-2,000
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	135,800	2,000	137,800
	135,800	-	135,800
Total Revenues	**2,925,600**	**-1,100,000**	**1,825,600**
EXPENDITURES			
General Government			
Airport	2,925,600	-1,100,000	1,825,600
	2,925,600	-1,100,000	1,825,600
Other Financing Uses			
Compensation Reserve	-	-	-
Transfers to Other Funds	-	-	-
Addition to Fund Balance	-	-	-
	-	-	-
Total Expenditures	**2,925,600**	**-1,100,000**	**1,825,600**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
Roads Special Service District			
REVENUES			
Other Revenues			
Intergovernmental	120,000	-	120,000
Interest and Investment Income	1,000	-	1,000
	121,000	-	121,000
Other Financing Sources			
Transfers from Other Funds	-	-	-
	-	-	-
Use of Fund Balance			
Additional Requests for 2026	-	-	-
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	-	-	-
	-	-	-
Total Revenues	**121,000**	**-**	**121,000**
EXPENDITURES			
Other Financing Uses			
Transfers to Other Funds	121,000	-	121,000
Addition to Fund Balance	-	-	-
	121,000	-	121,000
Total Expenditures	**121,000**	**-**	**121,000**

Budget Amendment by Department

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Budget	Amendment	New Budget
CC Community Foundation			
REVENUES			
Other Revenues			
Interest and Investment Income	500	-	500
Public Contributions	45,000	-	45,000
	45,500	-	45,500
Other Financing Sources			
Transfers from Other Funds	13,000	-	13,000
	13,000	-	13,000
Use of Fund Balance			
Additional Requests for 2026	-	-	-
Related to Unexpended PO's	-	-	-
Related to ARPA Projects	-	-	-
Related to Tax Admin Allocation	-	-	-
Use of Fund Balance for 2026	5,600	-	5,600
	5,600	-	5,600
Total Revenues	**64,100**	**-**	**64,100**
EXPENDITURES			
General Government			
Miscellaneous Expense	19,100	-	19,100
	19,100	-	19,100
Other Financing Uses			
Transfers to Other Funds	45,000	-	45,000
Addition to Fund Balance	-	-	-
	45,000	-	45,000
Total Expenditures	**64,100**	**-**	**64,100**

Budget Amendment by Fund

Hearing Date: 07.14.2026; Vote Date: 07.14.2026

Fund	Current Budget	Amendment					New Budget
		Revenues	Expenditures	Transfers In	Transfers Out	Fund Balance	
General	65,767,489	-292,537	-167,000	-	80,669	378,868	65,681,158
Municipal Services	3,960,623	-46,125	157,318	-95,818	50,000	-65,375	4,167,941
Council on Aging	1,516,220	-	-	-	-	-	1,516,220
Health	2,430,400	-	-	-	-	-	2,430,400
Mental Health	488,100	-	-	-	-	-	488,100
Children's Justice Center	422,300	-	-	-	-	-	422,300
Visitors Bureau	1,921,711	-	-	-	-	-	1,921,711
Tax Administration	6,422,305	-	-	-	-	-	6,422,305
Capital Projects	9,764,007	-	69,043	-127,843	-	58,800	9,833,050
MS Capital Projects Fund	1,487,600	-	-175,800	-	-	175,800	1,311,800
Open Spaces	935,629	-	-	-	-	-	935,629
ARPA Capital Projects Fund	2,514,500	-	2,826	-2,826	-	-	2,517,326
Debt Service	2,383,904	-	-	-	-	-	2,383,904
CDRA	338,400	-	-	-	-	-	338,400
Restaurant Tax	6,780,589	-	300,000	-	95,818	-395,818	7,176,407
RAPZ Tax	8,588,395	-	-	-	-	-	8,588,395
Transportation Tax	2,125,000	-1,459,774	-1,049,568	-	2,509,342	-	3,584,774
CCCOG	17,445,200	-	2,509,342	-2,509,342	-	-	19,954,542
Airport	2,287,132	-	-	-	-1,100,000	1,100,000	1,187,132
Airport Capital Projects	2,925,600	-	-1,100,000	1,100,000	-	-	1,825,600
Roads Special Service District	121,000	-	-	-	-	-	121,000
CC Community Foundation	64,100	-	-	-	-	-	64,100
Total County Budget	140,690,204	-1,798,436	546,161	-1,635,829	1,635,829	1,252,275	142,872,194

CACHE COUNTY
RESOLUTION NO. 2026 – 26

A RESOLUTION APPOINTING MEMBERS TO THE CACHE COUNTY REGIONAL RECREATION CENTER FEASIBILITY STUDY COMMITTEE

(A) WHEREAS, Utah Code Ann. §§ 17-64-4 and 17-64-5 grant the Cache County Council the authority to "exercise all legislative powers, have all legislative duties, and perform all legislative functions of the county," and further authorize the Council to "pass ordinances," "pass resolutions," and adopt policies that conform with state and federal law; and

(B) WHEREAS, the Cache County Council is the legislative body of Cache County, vested with all legislative and policy-determining powers pursuant to Section 3.12 of the Cache County Optional Plan; and

(C) WHEREAS, Cache County Code §§ 2.12.220(A) and 2.12.220(D)(3) authorize the County Council to organize and convene specialized committees required for the performance of its legislative duties and functions; and

(D) WHEREAS, the Cache County Council previously passed and approved Resolution No. 2026-25, officially establishing the internal, special legislative advisory committee known as the "Cache County Regional Recreation Center Feasibility Study Committee" (hereinafter referred to as the "Committee"); and

(E) WHEREAS, Section 3 of Resolution No. 2026-25 mandates that the County Council shall appoint by resolution at least one (1) and no more than three (3) Council Members to serve on the Committee, provided that no more than two (2) Council Members representing any portion of the county seat serve on the Committee; and

(F) WHEREAS, Section 3 of Resolution No. 2026-25 further mandates that the County Council shall appoint by resolution six (6) non-voting advisory members to serve on the Committee in a technical and advisory capacity, structured strictly according to specified geographic categories; and

(G) WHEREAS, the individuals identified herein and set forth in Exhibit A have been determined by the Cache County Council as proper and qualified to serve on the Committee to carry out its advisory, technical, and investigative functions;

NOW THEREFORE, be it resolved by the Legislative Body of Cache County, Utah, that:

SECTION 1. Appointment of Committee Members

1. The Cache County Council hereby appoints the persons in "Exhibit A" below to Cache County Regional Recreation Center Feasibility Study Committee in accordance with Section 3 of Resolution No. 2026-25.

SECTION 2. Effective Date

This Resolution shall take effect immediately upon passage and approval.

CACHE COUNTY
RESOLUTION NO. 2026 – 26

PASSED AND APPROVED BY THE COUNTY COUNCIL OF CACHE COUNTY, UTAH THIS ___ DAY OF _____ 2026.

Council Member	In Favor	Against	Abstained	Absent
JoAnn Bennett				
Kathryn Beus				
David Erickson				
Keegan Garrity				
Sandi Goodlander				
Nolan Gunnell				
Mark Hurd				
Total				
FINAL ACTION: _____ ADOPT _____ REJECT				

CACHE COUNTY:

By: _____
Sandi Goodlander, Chair

ATTEST:

By: _____
Bryson Behm, County Clerk

CACHE COUNTY
RESOLUTION NO. 2026 – 26

EXHIBIT A

Cache County Regional Recreation Center Feasibility Study County Council Members			
Seat	**Name of Appointee**	**Category of Appointment**	**Term of Appointment Ends**
-	Kathryn A. Beus	County Council Member	March 1, 2027
-	Keegan Garrity	County Council Member	March 1, 2027
-		County Council Member	March 1, 2027

Cache County Regional Recreation Center Feasibility Study Advisory Members			
Seat	**Name of Appointee**	**Category of Appointment**	**Term of Appointment Ends**
-	Melissa Dahle	Representing the County Seat	March 1, 2027
-	Nathan Player	Representing the Unincorporated County	March 1, 2027
-	Emily Schmidt	Representing a Municipality North of the County Seat	March 1, 2027
-	Jon-David Jorgensen	Representing a Municipality North of the County Seat	March 1, 2027
-	Nathan Laursen	Representing a Municipality South of the County Seat	March 1, 2027
-	Jay Dee Jensen	Representing a Municipality South of the County Seat	March 1, 2027

CACHE COUNTY
RESOLUTION NO. 2026 – 27

A RESOLUTION TO APPROVE AN INTERLOCAL AGREEMENT BETWEEN CACHE COUNTY AND WEBER COUNTY FOR LAW ENFORCEMENT AND SEARCH AND RESCUE SERVICES IN THE POWDER MOUNTAIN RESORT AREA

(A) WHEREAS, Utah Code Ann. §§ 17-64-4 and 17-64-5 grant the Cache County Council the broad and explicit authority to "exercise all legislative powers, have all legislative duties, and perform all legislative functions of the county," and further authorize the Council to "pass ordinances," "pass resolutions," and adopt policies that conform with state and federal law to promote the general welfare, safety, and health of Cache County and its citizens; and

(B) WHEREAS, Cache County Code § 2.12.120 gives the Cache County Council the authority to "enact ordinances and adopt resolutions necessary and appropriate to establish official policy"; and

(C) WHEREAS, Utah Code Title 11, Chapter 13, the Interlocal Cooperation Act, permits public agencies, including counties and county sheriffs' offices, to enter into cooperative agreements to provide governmental services and functions efficiently; and

(D) WHEREAS, Powder Mountain Ski Resort is expanding its operations into Cache County, Utah, including the development of additional ski lifts, terrain, and associated facilities (the "Expansion Area"); and

(E) WHEREAS, the geography of the Expansion Area severely limits prompt physical access by the Cache County Sheriff's Office, whereas the Weber County Sheriff's Office is positioned to respond to calls for law enforcement service and search and rescue incidents in that area much more efficiently; and

(F) WHEREAS, the Cache County Sheriff's Office and the Weber County Sheriff's Office have negotiated a Memorandum of Understanding / Interlocal Agreement authorizing Weber County Sheriff's Office to render law enforcement and search and rescue responses within the Expansion Area on behalf of Cache County on a cost-reimbursement basis; and

(G) WHEREAS, Cache County Code § 3.16.060(B) states, "No interlocal cooperation agreement requiring approval of the county council pursuant to state law may be entered or executed without the adoption of a resolution of approval by the county council;" and

(H) WHEREAS, the Cache County Council finds that approving and executing this interlocal agreement is in the best interest of the health, safety, public welfare, and protection of residents and visitors of Cache County;

NOW THEREFORE, be it resolved by the Legislative Body of Cache County, Utah, that:

SECTION 1. Approval of Interlocal Agreement

The Interlocal Agreement / Memorandum of Understanding between the Weber County Sheriff's Office and the Cache County Sheriff's Office for Law Enforcement and Search and Rescue Services in the Powder Mountain Resort Area, attached as Exhibit A, is hereby approved, and the appropriate County officers (including the County Executive and County Sheriff) are authorized and directed to sign and execute the same, subject to all applicable state and local laws and required legal reviews.

SECTION 2. Transmission and Filing of Documents

Upon execution of the aforementioned agreement, this resolution of approval and the signed agreement shall be filed with the Cache County Clerk and transmitted to Weber County pursuant to Utah Code § 11-13-209.

SECTION 3. Effective Date

This Resolution shall be effective immediately upon its passage and approval by the County Council.

CACHE COUNTY
RESOLUTION NO. 2026 – 27

PASSED AND APPROVED BY THE COUNTY COUNCIL OF CACHE COUNTY, UTAH THIS ___ DAY OF _____ 2026.

Council Member	In Favor	Against	Abstained	Absent
JoAnn Bennett				
Kathryn Beus				
David Erickson				
Keegan Garrity				
Sandi Goodlander				
Nolan Gunnell				
Mark Hurd				
Total				
FINAL ACTION: _____ ADOPT _____ REJECT				

CACHE COUNTY:

By: _____
Sandi Goodlander, Chair

ATTEST:

By: _____
Bryson Behm, County Clerk

Exhibit A

"Memorandum of Understanding Between the Weber County Sheriff's Office and the Cache County Sheriff's Office for Law Enforcement and Search and Rescue Services in the Powder Mountain Resort Area"

[The remainder of this page is intentionally left blank]

MEMORANDUM OF UNDERSTANDING BETWEEN THE WEBER COUNTY SHERIFF'S OFFICE AND THE CACHE COUNTY SHERIFF'S OFFICE FOR LAW ENFORCEMENT AND SEARCH AND RESCUE SERVICES IN THE POWDER MOUNTAIN RESORT AREA

This Memorandum of Understanding ("Agreement") is entered into pursuant to the Utah Interlocal Cooperation Act, Utah Code §§ 11-13-101 through 11-13-314, and Utah Code § 17-72-301, by and between the Weber County Sheriff's Office, a law enforcement agency of Weber County, a body corporate and politic of the State of Utah ("Weber County" or "WCSO"), and the Cache County Sheriff's Office, a law enforcement agency of Cache County, a body corporate and politic of the State of Utah ("Cache County" or "CCSO"). Weber County and Cache County are referred to herein individually as a "Party" and collectively as the "Parties."

WITNESSETH

WHEREAS, Powder Mountain Ski Resort is expanding its operations into Cache County, Utah, including the development of additional ski lifts, terrain, and associated facilities (the "Expansion Area"); and

WHEREAS, the Parties anticipate that this expansion will generate increased calls for law enforcement and search and rescue service; and

WHEREAS, Cache County has limited access to the area due to the geography; however, the Weber County Sheriff's Office, is positioned to respond to calls for service much more efficiently; and

WHEREAS, Sheriff Chad Jensen of the Cache County Sheriff's Office has requested that the Weber County Sheriff's Office respond to calls for service in the Expansion Area on behalf of Cache County, and the Weber County Sheriff's Office is willing and able to provide such services under the terms set forth herein; and

WHEREAS, the Parties have determined that it is mutually advantageous to enter into this Agreement to authorize the WCSO to respond to calls for service in the Expansion Area on behalf of the CCSO; and

NOW THEREFORE, pursuant to the Utah Interlocal Cooperation Act and other applicable authority, the Parties hereby agree as follows:

SECTION ONE – PURPOSE

1.01 The purpose of this Agreement is to establish the terms and conditions under which the Weber County Sheriff's Office will provide law enforcement and search and rescue services within the Expansion Area, more particularly depicted in Exhibit A.

1.02 This Agreement supersedes any prior oral or written understandings between the Parties concerning law enforcement or search and rescue services within the geographic area described herein, but does not supersede or limit any existing mutual aid agreements or other interlocal agreements between the Parties concerning matters outside the scope of this Agreement.

SECTION TWO – ROLES AND RESPONSIBILITIES

Cache County Sheriff's Office

2.01 The CCSO retains primary law enforcement jurisdiction over the Expansion Area. The services provided by the WCSO under this Agreement are rendered at the request of, and as assistance to, the CCSO. Nothing in this Agreement shall be construed to transfer, diminish, or otherwise alter the Cache County Sheriff's primary jurisdictional authority within Cache County.

2.02 The CCSO hereby authorizes and requests the WCSO to respond to calls for law enforcement service and search and rescue incidents within the Expansion Area.

2.03 To the extent practicable, the WCSO shall notify the CCSO of any response initiated within the Expansion Area.

2.04 The CCSO shall make reasonable efforts to provide mutual support to WCSO personnel responding under this Agreement upon request.

2.05 The CCSO shall designate an officer to serve as the primary point of contact for WCSO regarding operations under this Agreement. The WCSO shall likewise designate a corresponding primary point of contact. The respective liaisons shall meet not less than annually to review Agreement operations, address any concerns, and discuss any recommended modifications.

Weber County Sheriff's Office

2.06 The WCSO shall respond to calls for law enforcement service within the Expansion Area including, but not limited to, criminal investigations, patrol and public safety response, traffic enforcement, misdemeanor and felony response, crowd management, and such other law enforcement functions.

2.07 The WCSO shall respond to search and rescue incidents occurring within the Expansion Area, utilizing WCSO personnel, equipment, and resources. The WCSO's search and rescue response shall be conducted in accordance with its standard operating procedures and shall not be subject to direction by Cache County personnel except as mutually agreed on scene by the respective on-duty supervisors. The WCSO and CCSO agree to coordinate on major search and rescue incidents.

2.08 The WCSO shall furnish all necessary personnel, vehicles, equipment, communications facilities, and supplies required to carry out the services described in this Agreement. All equipment, vehicles, and property furnished or utilized by the WCSO in performing this Agreement shall remain the sole property of Weber County.

2.09 All personnel responding under this Agreement shall remain employees of Weber County at all times. The WCSO shall retain full supervisory authority over its personnel, including all matters of discipline, training, and deployment. No WCSO officer or employee shall be deemed to be an employee, agent, or officer of Cache County for any purpose.

2.10 The WCSO shall maintain records of all law enforcement and search and rescue activity conducted under this Agreement. Records shall be accessible to Cache County upon reasonable request, subject to applicable law and WCSO policy.

SECTION THREE – COMPENSATION

3.01 Cache County shall reimburse Weber County for all law enforcement and search and rescue services provided under this Agreement at the hourly rate set forth in Exhibit B. The hourly rate shall be calculated to include salary, benefits, equipment and vehicle costs, communications, supplies, and a reasonable allocation of administrative and supervisory costs.

3.02 The hourly reimbursement rate set forth in Exhibit B may be renegotiated by either Party upon not less than 90 days' written notice prior to the commencement of each calendar year, to reflect changes in personnel costs and operating expenses. Any adjusted rate shall be mutually agreed upon in writing and attached as a revised Exhibit B.

3.03 The WCSO shall submit a written invoice to Cache County on a quarterly basis, documenting the total hours of service provided during the billing period, the date, nature, and duration of each incident or response, and the total amount due.

3.04 Cache County shall remit full payment of each invoice within 30 days of receipt. If payment is not received within 30 days, interest shall accrue on the outstanding balance at the rate of 12% per annum from the date payment was due until paid in full.

3.05 In the event of a major incident, extended search and rescue operation, or other extraordinary deployment that results in costs significantly exceeding those anticipated under the standard hourly rate structure, the WCSO shall notify Cache County as soon as practicable.

3.06 The WCSO acknowledges and agrees that this Agreement and any payments hereunder are subject to and conditioned upon future legislative allocation of funds by the Cache County Council. In the event the Cache County Council fails to appropriate funds sufficient to meet it's payment obligations under this Agreement, the WCSO may suspend or terminate services hereunder upon 30 days' written notice.

SECTION FOUR – LIABILITY AND INDEMNIFICATION

4.01 The Parties are governmental entities as defined in the Utah Governmental Immunity Act, Utah Code Ann. Title 63G, Chapter 7 (the "Act"). Nothing in this Agreement shall be construed to waive, limit, or otherwise modify any rights, immunities, defenses, damage caps, or other protections afforded to either Party by the Act or by any other applicable law. Any duty to defend, indemnify, or hold harmless set forth in this Agreement is expressly limited to the extent permitted by the Act and other applicable law.

4.02 Weber County shall be responsible for all damages to persons or property arising from the negligence or fault of the WCSO, its officers, agents, or employees, in connection with services provided under this Agreement. Cache County shall be responsible for all damages to persons or property arising from the negligence or fault of Cache County, its officers, agents, or employees, in connection with this Agreement.

4.03 Neither Party waives any governmental immunity or defense to which it is entitled under applicable law by entering into this Agreement or by performing any obligations hereunder.

SECTION FIVE – TERM AND TERMINATION

5.01 This Agreement shall be effective upon execution and filing by both Parties and shall continue for an initial term of 3 years from the effective date. The Weber County Sheriff shall serve as the administrator of this Agreement.

5.02 Upon the expiration of the initial term, this Agreement may be renewed for successive one-year periods upon the mutual written agreement of the Parties, executed not less than 60 days prior to the expiration of the then-current term. Either Party may propose revised terms, including an adjusted hourly rate, as a condition of renewal.

5.03 Either Party may terminate this Agreement for any reason upon not less than 180 days' prior written notice to the other Party. The Parties shall cooperate in good faith during the notice period to ensure continuity of public safety services within the Expansion Area.

5.04 Either Party may terminate this Agreement immediately upon written notice if the other Party materially breaches any provision of this Agreement and fails to cure such breach within 30 days after receipt of written notice specifying the nature of the breach.

5.05 Upon termination, all outstanding invoices shall be due and payable. Termination shall not relieve either Party of any obligation or liability arising prior to the effective date of the termination.

SECTION SIX – GENERAL PROVISIONS

6.01 Amendment. This Agreement may be amended only by a written instrument signed by authorized representatives of both Parties.

6.02 Employment. All WCSO officers and personnel responding under this Agreement shall remain, at all times, employees of Weber County. Cache County shall not assume any liability for the payment of salaries, wages, benefits, workers' compensation, or any other compensation or employment-related obligation to WCSO personnel for services rendered under this Agreement, except as expressly provided for in the cost recovery provisions of Section Three.

6.03 No Partnership. Nothing in this Agreement shall be construed to create a partnership, joint venture, joint employer relationship, or agency relationship between the Parties. Each Party is and shall remain an independent governmental entity. No officer, agent, or employee of one Party shall be considered an officer, agent, or employee of the other Party for any purpose, including but not limited to civil liability, employment benefits, or workers' compensation.

6.04 Records. Records of all law enforcement and search and rescue activity under this Agreement shall be maintained by the WCSO in accordance with its standard records management practices and applicable law. Cache County shall have access to such records at reasonable times upon written request, subject to applicable law.

6.05 Entire Agreement. This Agreement, together with all exhibits attached hereto, constitutes the entire agreement of the Parties with respect to the subject matter hereof and supersedes all prior negotiations, representations, and understandings relating to the same.

6.06 Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Utah. Any dispute arising under this Agreement that cannot be resolved informally shall be subject to the jurisdiction of the Second District Court of the State of Utah.

6.07 Interlocal Cooperation Act Compliance. The Parties acknowledge that this Agreement is entered into pursuant to the Utah Interlocal Cooperation Act, Utah Code §§ 11-13-101 through 11-13-314, and that compliance with the filing requirements of that Act, is the responsibility of each Party within its respective county.

6.08 Severability. If any provision of this Agreement is held to be invalid, illegal, or unenforceable, the remaining provisions shall continue in full force and effect.

6.09 Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.

6.10 Notices. All notices required or permitted under this Agreement shall be in writing and delivered by hand, certified U.S. mail, or electronic mail with confirmation of receipt, to the following addresses:

If to the Weber County Sheriff's Office:
Weber County Sheriff's Office
Attn: Weber County Sheriff
721 West 12th Street
Ogden, UT 84404

If to the Cache County Sheriff's Office:
Cache County Sheriff's Office
Attn: Cache County Sheriff
1225 West Valley View
Logan, UT 84321

Either Party may update its notice address by providing written notice to the other Party in accordance with this Section.

SIGNATURES

IN WITNESS WHEREOF, the Parties have approved and executed this Memorandum of Understanding as of the date last signed below.

WEBER COUNTY SHERIFF'S OFFICE

_____

Weber County Sheriff

_____

Weber County Commission, Chair

_____

Date

ATTEST:

_____

Weber County Clerk/Auditor

CACHE COUNTY SHERIFF'S OFFICE

_____

Cache County Sheriff

_____

Cache County Executive

_____

Date

ATTEST:

_____

Cache County Clerk/Auditor

EXHIBIT A – EXPANSION AREA MAP

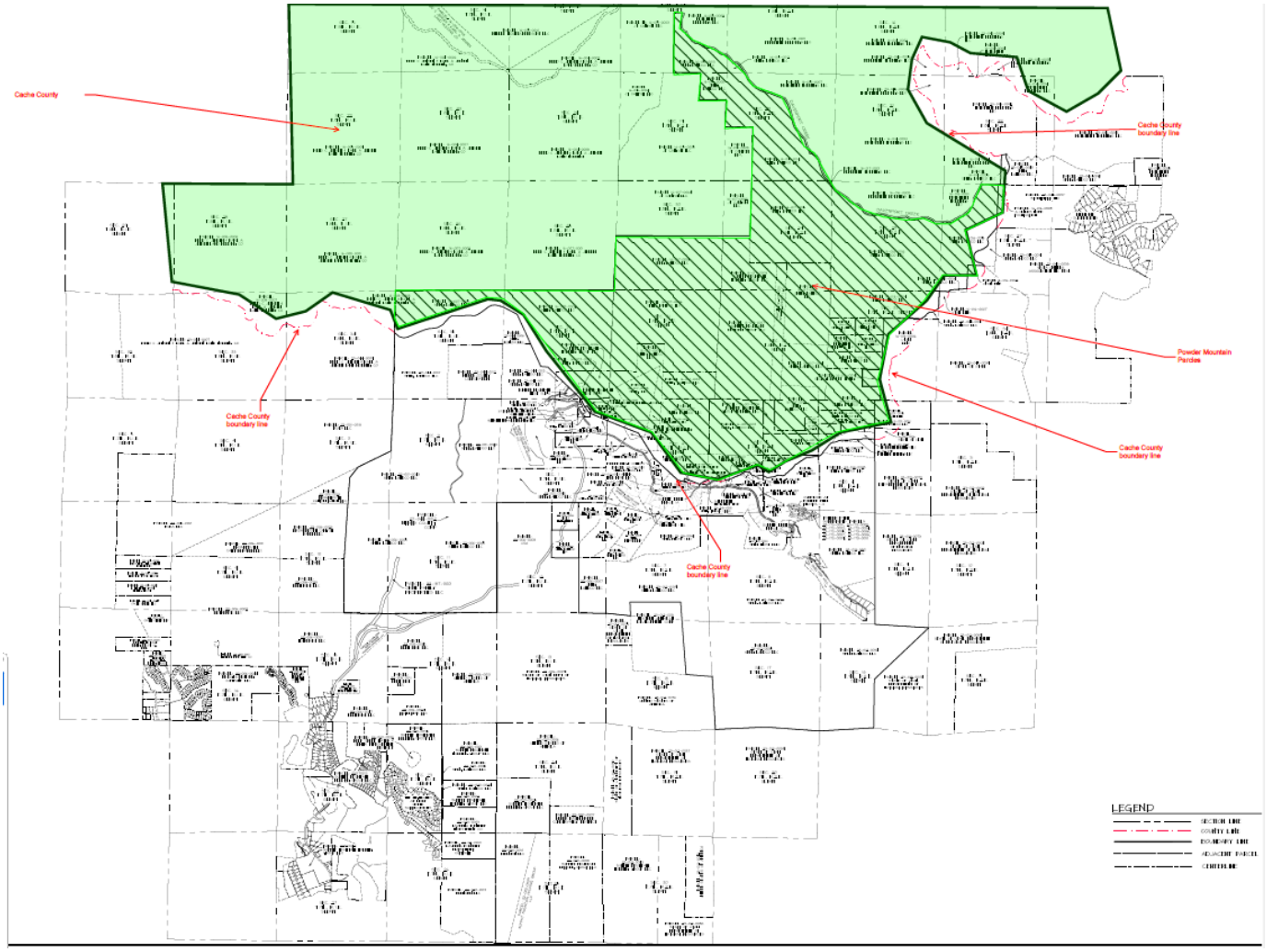


EXHIBIT B – HOURLY REIMBURSEMENT RATE

ORDINANCE NO. 2026-08

AN ORDINANCE OF WEBER COUNTY AMENDING

THE WEBER COUNTY FEE ORDINANCE

WHEREAS, the Clerk/Auditors office released a report in April 2025 of findings from the external financial auditors identifying several issues with the County's fee ordinance; and

WHEREAS, the Sheriffs Office completed a thorough review of its fees and identified some areas that needed to be adjusted including fees to inmates for haircuts and over the counter medications, fees for dash cameras and body camera pursuant to ORAMA, the credit card processing fee for inmate deposits and bail payments as well as civil fees, and the special event security rate; and

WHEREAS, the table below includes all of the adjustments necessary to bring the fee ordinance up to date.

NOW THEREFORE, the Board of County Commissioners of Weber County ordains as follows:

Title 16, Chapter 2, of the Weber County Fee Ordinance, shall be amended in-part as follows:

Special Events	
Deputy sheriff security (per deputy/per hour)	$98.00
Search & rescue (per hour)	$300.00 5-hour minimum

CACHE COUNTY COUNCIL

CACHE COUNTY COUNCIL
CLOSED MEETING SIGNED STATEMENT

I, SANDI GOODLANDER, the Council Chair and presiding officer for the Cache County Council, do solemnly swear under penalty of law that the Cache County Council did close and conduct a portion of the _____, 20_____ meeting of the Cache County Council for the sole purpose of the following category or categories of legally sanctioned closed executive sessions:

1. *"Discussion of the character, professional competence, or physical or mental health of an individual", in accordance with Utah Code §52-4-205(1)(a)*

I declare under criminal penalty under the laws of the state of Utah that the foregoing is true and correct to the best of my knowledge.

SIGNED ON THIS ____ DAY OF _____, 20____, AT LOGAN, UTAH.

PRESIDING OFFICER:

_____

Sandi Goodlander, Chair
Cache County Council