Logan Municipal Council
Truth in Taxation Meeting Minutes for August 11, 2026

Minutes of the meeting of the Logan Municipal Council convened in a Truth in Taxation meeting on Tuesday, August 11, 2026, in the Logan Municipal Council Chambers located at 290 North 100 West, Logan, Utah 84321 at 6:00 p.m. The public was invited to attend in person or via Zoom.

Instructions to join the Truth in Taxation meeting were posted on the August 11, 2026, agenda with the following information:

Join the August 11, 2026, Truth in Taxation Public Hearing at 6:00 PM electronically at the following Zoom link:

https://us02web.zoom.us/j/87521155476

To participate:

On Desktop:

Click the large Raise Hand button on the Zoom Toolbar and the bottom of the page. Click the Lower hand on the same toolbar once you are done speaking.

On Mobile:

Tap your screen to show controls. Tap the More button (…) three dots icon. Select Raise Hand from the pop-up list.

The Host will unmute you individually and invite you to make your public comment.

Electronic comments may also be submitted before or during the meeting to teresa.harris@loganutah.gov Your comments will be read into the record

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<u>Meeting Attendance</u>

Approximately 8 individuals were in attendance at the start of the meeting. Chair Mike Johnson called the meeting to order and welcomed those in attendance.

Council members present:

- Chair Mike Johnson
- Vice Chair Ernesto López
- Councilmember Jeannie F. Simmonds
- Councilmember Melissa Dahle
- Councilmember Katie Lee-Koven

Administration present:

- Mayor Mark A. Anderson
- City Attorney Craig Carlston
- Finance Director Richard Anderson
- City Recorder Teresa Harris

Chair Mike Johnson called the meeting to order at 6:00 p.m. and stated there are two resolutions for consideration and public hearings on the agenda related to the proposed property tax increase and final budget. He invited Finance Director Rich Anderson to provide the required information and background prior to opening the public hearing.

PUBLIC HEARING – Consideration of a proposed resolution approving the FINAL Tax Rate that exceeds the Certified Tax Rate (Tax Increase) of 0.001085 for Calendar Year 2026 and Fiscal Year 2026-2027 – Resolution 26-19 – Richard Anderson, Finance Director

Rich Anderson, Finance Director, stated that there were several items required to be covered prior to conducting the public hearing. He noted that the document available to the public and online was the County-provided combined advertisement for entities proposing to raise their property tax rates. He announced that the document was available on the back table and on the front page of the Logan City website.

Mr. Anderson explained that the combined advertisement includes all entities that have proposed tax increases. Some of the entities had already held their public hearings, while others had not. He stated that the only entity that overlapped, and only slightly in certain areas, with Logan City was the Cache County School District, which had proposed to increase its tax rate by approximately 37.10%.

Mr. Anderson stated that the other entities listed in the advertisement were separate cities that did not overlap with Logan City. He noted that Logan City was advertised as proposing to raise taxes by approximately 22.95%.

Mr. Anderson then provided background regarding the proposed Logan City tax increase and explained how the City arrived at the proposal. He stated that the Council had held several public hearings and discussions during the budget process concerning how the City would accomplish the various things it wanted to accomplish.

He explained that Cache County had passed Ordinance 2026-23, which reduced the Cache County general levy by approximately the same amount that Logan City was proposing to increase its general levy.

Mr. Anderson explained that the County levy being reduced was for fire protection throughout Cache County. As a result, Logan City residents had been paying into that levy through their property taxes but were not necessarily receiving the benefit of that fire protection because the levy was being used to provide fire protection services in other areas of the County.

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He stated that the County recognized that this was something that should be changed and proposed reducing its levy by approximately $1.370 million. Logan City is proposing to increase its levy by approximately the same amount.

Mr. Anderson explained that the proposed Logan City levy would be used largely for fire protection. Therefore, if Cache County reduced its levy and Logan City increased its levy as proposed, the net effect of the two changes would be approximately zero for the average homeowner.

He noted, however, that the situation was complicated by the fact that Cache County had also increased its general levy in November 2025. That increase was reflected on the property tax notices issued in 2026.

Mr. Anderson stated that the apparent net-zero effect was further complicated by changes in property valuations conducted by the Cache County Assessor's Office. He explained that, despite these factors, the underlying result remained that Cache County had effectively reduced its tax rate by approximately the same amount that Logan City was proposing to increase its rate.

Mr. Anderson stated that the total value of the ad valorem tax revenue that would be generated by the proposed Logan City tax increase is approximately $1.360 million.

He explained that the proposed revenue would be used for three specific purposes:

1. **Northwest Fire Station 73:** Approximately **$1,174,300** would be used to pay for the new Northwest Fire Station 73.
2. **Police Officer:** Approximately **$131,086** would be used to hire one police officer.
3. **Street Lighting:** Approximately **$54,614** would be used to pay for increased street-lighting expenses.

Mr. Anderson stated that these three amounts totaled approximately **$1,360,000**.

He further explained that the proposed property tax increase would amount to approximately $59 per year for the average Logan home, with the average home valued at approximately $530,000. The increase would be approximately $108 per year for an average Logan business of the same valuation.

Councilmember Simmonds asked whether the street-lighting expense had been included in the figures.

Mr. Anderson confirmed that the lighting expense was included.

Councilmember Lee-Koven asked Mr. Anderson whether there was an easy way to explain to citizens why some property owners might see an increase in their taxes that appeared to be greater than the amount associated with the proposed Logan City tax increase, particularly in light of the discussion regarding property valuations.

Mr. Anderson explained that there were two primary factors that made it difficult for individual taxpayers to see the direct relationship between the reduction in the County levy and the proposed increase in the Logan City levy.

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First, he reiterated that Cache County had reduced its levy for fire protection but had also increased its levy for other purposes in November 2025. The County increase from November 2025 appeared on property tax notices issued in 2026. He stated that this made it more difficult for taxpayers to see the reduction in County taxes in conjunction with the proposed increase in the Logan City levy.

Mr. Anderson stated that the second factor, and probably the more significant factor, was property valuation.

He explained that Cache County reassesses approximately 20% of the properties in Logan each year. He stated that he did not believe the County had the capability to reassess every property every year because doing so was not physically possible. Instead, properties are reassessed in batches, areas, or according to various property types.

Mr. Anderson explained that when the County reassesses one portion of the City, the property tax burden can shift to that portion of the City. As a result, properties that are reassessed can sometimes experience a significant increase in their property taxes.

He explained that other properties may remain relatively unchanged or could potentially see their taxes decrease because the overall tax burden shifts when property values change.

Mr. Anderson provided his own property as an example. He stated that his home in Logan had been reassessed and that his property taxes were increasing by approximately $300. However, only approximately $60 of that increase was attributable to the proposed Logan City tax increase.

He emphasized that the remaining increase was the result of his home being reassessed, not because of action being taken by Logan City.

Chair Johnson stated that he had brought his property tax bill because he had wanted to compare it with Mr. Anderson's example. He explained that the proposed increase on his property tax bill would have been approximately $46.90. However, because his home had not been assessed since 2023, his total property taxes for the current year were approximately $37 less than the previous year.

He noted that his property would probably be reassessed in another year or two.

Mr. Anderson acknowledged that this was an example of how the assessment schedule can affect individual property owners differently.

Councilmember Simmonds asked a related question regarding properties located within Logan City that are part of the Cache County School District.

Mr. Anderson confirmed that some properties within Logan City are located within the Cache County School District boundaries.

Councilmember Simmonds noted that those properties would therefore be affected by the significant tax increase proposed and passed by the Cache County School District, while properties within the Logan City School District would not be subject to that increase.

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Mr. Anderson confirmed that this was correct.

He explained that the properties in question are generally located in areas along the border of Logan. When those homes were annexed into Logan City, they became part of Logan City and were entitled to receive all the benefits and services provided by the City. However, they remained within the Cache County School District because that was the school district in which they were located at the time of annexation.

Mr. Anderson stated that this creates a difficult situation and confirmed that there are a certain number of properties that would be subject to both tax increases. He emphasized that the number of affected properties is relatively small but that there is some overlap.

He stated that he wanted to highlight this issue because those property owners would experience both increases, while most Logan City property owners would not experience that overlap.

Councilmember Dahle asked how the County determines which properties are reassessed and whether reassessments are performed by neighborhood or whether individual properties are selected throughout the City.

Mr. Anderson stated that the properties are essentially selected according to the County's reassessment schedule and are not necessarily reassessed one street or one neighborhood at a time. He characterized the properties as being selected in a manner that can appear random, although each property is subject to an established reassessment schedule.

Mayor Anderson noted that he had five properties in downtown Logan and that the County had reassessed one of those five properties. He stated that the reassessed property had increased in value by approximately double.

Mr. Anderson noted that the County uses other tools and factors in determining property values that he did not fully understand. He specifically referenced “factoring” and questioned how that process affects older homes.

Mr. Anderson acknowledged that the periodic reassessment process can make the City's property tax law difficult to interpret. He explained that the purpose of the City's tax levy is to control how much revenue Logan City receives, rather than necessarily controlling how much individual homeowners pay in relation to one another.

Mr. Anderson stated that this distinction can make the tax system difficult to understand because changes in individual property valuations can result in different tax impacts even when the City's overall tax rate and revenue are being controlled.

He concluded by stating that there is no perfect system and referenced California's Proposition 13 as an example of another property tax system that has its own drawbacks, as do other property tax systems throughout the United States.

The Council continued its discussion of the proposed property tax increase and the factors affecting individual property tax bills.

Chair Johnson opened the public hearing.

North Logan resident Larry Seeley addressed the Council. He asked whether speakers were required to be residents.

Chair Johnson, that speakers were not required to be Logan residents but were asked to state their city of residence.

Mr. Seeley thanked the Council for its service and stated that everyone was trying to do the best they could. He said he understood that Cache County had reduced its taxes because Logan City residents had been paying into a County levy for services they apparently were not receiving. However, he said that the County's reduction did not necessarily mean the proposed Logan City increase should be viewed as anything other than a new tax increase for Logan.

Mr. Seeley questioned the amount of funding that could be available from impact fees associated with new development. He noted that property can change from agricultural use to businesses, apartments, and homes, all of which generate substantially more revenue. He asked how much of that revenue should be used for some of the expenses associated with the proposed tax increase, particularly for the Fire Department.

Mr. Seeley offered an example from Georgia, where he had attended an LDS church that had constructed only part of a church building. He explained that the building had been designed so it could be expanded as membership in the area increased. He asked whether the City had considered similar approaches and whether the City could “tighten its belt” and look at the proposed expenses outside the box.

Mr. Seeley stated that he was not sure where the proposed new fire station would be located but said he supported the Fire Department and Police Department and appreciated the work they do. He said he wanted to make sure the City was taking “metered steps” rather than spending a large amount at once.

He noted that some of the proposed tax revenue was earmarked for the construction and equipping of the fire station. He asked whether that expense could be financed over a longer period so that the tax increase would not be necessary or whether, after a few years, the taxes could be reduced. He commented that tax reductions did not seem to happen once taxes had been increased.

Mr. Seeley then addressed transfers from the City's utility funds. He stated that over the past 25 years there had been substantial transfers from the water and electric departments into the General Fund. He expressed concern that the proposed increase for street lighting could ultimately end up in the General Fund.

He acknowledged that there were additional expenses associated with water and other services in some years but questioned whether the City needed to increase taxes if the water or electric departments were generating profits.

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Regarding the Police Department, Mr. Seeley stated that he had seen off-road bikes, Segways, and mountain bikes purchased by the Police Department. He also commented that he regularly saw new vehicles in the City's general motor pool.

He acknowledged that there were a significant number of City vehicles and said he simply wanted to make sure the City was being a good steward of public property.

Mr. Seeley stated that residents also had improvements they wanted to make to their own homes and that he was concerned about the financial burden placed on residents.

He said the Council was receiving the brunt of his feelings about the Cache County School District and some of the large tax increases being imposed. He referenced the advertised 22.95% increase and stated that he believed such an increase was essentially permanent because he did not expect taxes to go down once they were increased.

Mr. Seeley concluded by stating that he hoped the City would be a good steward of public funds and would avoid causing an undue burden on members of the community who could use that money for other purposes.

Chair Johnson stated that he had written down Mr. Seeley’s questions and proposed that the Council take all public comments, both in person and online, before returning to answer the questions that had been raised.

Logan resident Bonnie Hoth stated that she lives in the Adams neighborhood. She asked the Council to have the courage and leadership to truly evaluate requests for tax increases.

Ms. Hoth stated that she believed it was immoral for government entities to continue raising taxes on citizens. She noted that many citizens were struggling to afford groceries, gasoline, housing, utilities, and other necessities, and that many people were living on fixed incomes.

She stated that citizens are required to live within a budget and that government should also attempt to live within, or even under, its budget.

Ms. Hoth questioned whether there was anything wrong with a government entity coming in under budget rather than feeling obligated to spend every available dollar and more. She questioned the practice of pursuing matching funds and then determined that additional spending is desirable simply because matching funds are available.

She asked whether the proposed expenditures were truly necessary for survival and essential services or whether taxpayers were simply being expected to provide the balance.

Ms. Hoth asked the Council to have the courage to evaluate those expenditures.

She also questioned the source of state and federal matching funds. She asked where those funds originated and pointed out that they ultimately came from taxpayers in the first place.

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She characterized the use of tax increases to obtain matching funds as potentially “double dipping” on taxpayers because taxes are increased in order to obtain additional funds that themselves originated from taxpayers.

Ms. Hoth stated that taxpayers are not an unlimited source of revenue. She said families and businesses must live within their means and that government should be expected to do the same.

She asked the Council to exercise courage and leadership by seriously evaluating and prioritizing essential services, eliminating unnecessary spending, and respecting the people who paid the taxes at the local, state, and federal levels.

She concluded by asking the Council to consider whether the expenditures were worth the cost.

Logan resident Arlene Hall addressed the council and stated that she was particularly concerned about education because she has grandchildren and great-grandchildren.

Ms. Hoth stated that she lives in the Adam’s neighborhood and knows of at least 12 families in her neighborhood who homeschool their children because they do not like what is being taught in the schools.

She stated that within her immediate block, four out of five families are homeschooling their children because they are dissatisfied with what is happening in the schools.

Ms. Hoth expressed concern about the direction of education and questioned why schools could not return to the basics. She stated that doing so could encourage some families to send their children back to public schools.

She noted that families who are not homeschooling are sending their children to Challenger or other schools because they do not like what is occurring in the public schools.

Ms. Hoth stated that approximately $12,000 is being spent per student each year and characterized that amount as excessive. She questioned whether students were being educated effectively.

Ms. Hoth referenced the United States' historical standing in education, stating that in 1961 the United States was number one in education in the world, whereas it had subsequently fallen to approximately 36th or 37th in education.

She stated that this should indicate that something is wrong and concluded that money is not the problem.

Logan resident Brett Roert stated that he was from Logan and had originally come to the meeting intending to speak about street lighting. However, he said he wanted to provide some context first.

Mr. Roper stated that the City's budget consists of considerably more than property taxes. He said that Logan City's budget in 2015 was approximately $123.5 million, while the City's budget the previous year was approximately $231.4 million.

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Based on those figures, Mr. Roper stated that Logan's budget had increased at nearly twice the rate of inflation. He estimated that if the budget had increased only with inflation, it would be approximately $168 million, rather than $231 million.

He stated that the City's overall budget had therefore increased substantially more than inflation.

Mr. Roper referenced population growth and stated that the City's population had increased by approximately 7.4%, with some of the resulting increase in revenue coming from additional sales tax. He stated that population growth therefore did not fully explain the increase in the City's budget.

He said most of the increase had come from increased sales taxes and charges for services and that those increases were substantially above inflation.

Mr. Roper stated that property taxes had fortunately remained below inflation and said that was the way it should be.

He noted that homeowners do not only pay property taxes and stated that residents had experienced significant increases in charges for services. He referenced recent increases involving 911 charges, water flat fees, and various electricity fees.

Mr. Roper stated that homeowners also contribute significantly through sales taxes when they purchase large items. He gave the example that he had purchased a refrigerator the previous week and said that purchases of that nature generate substantial sales tax revenue.

He returned to the property tax issue and stated that Logan City is not the only entity listed on a resident's property tax bill. He said that the City had stated that the proposed increase would essentially be a replacement rather than an increase.

Mr. Roper stated that, for several reasons discussed during the meeting, his own property tax bill did not reflect a replacement.

He referenced approximately $5 in additional taxes associated with electricity, stating that based on the City's explanation, that was essentially what he expected to see. However, he said that was not what appeared on his bill.

Mr. Roper stated that paying taxes is important and that funding for police, fire, parks, and recreation is important. He acknowledged that these are important City functions and stated that the City needs to perform them well.

Mr. Roper then returned to his primary concern regarding street lighting.

He stated that the City does many important things but argued that keeping all streetlights on is not necessarily one of them.

He said safety is often cited as a reason for maintaining street lighting but noted that many changes have occurred over the last two decades. He stated that approximately one-third of the houses in his

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neighborhood have bright lights in front of them and that people now use reflective clothing, bicycle lights, and other forms of lighting.

He also noted that residents use their own lighting and door cameras and argued that these developments allow the City to play a lesser role in providing safety through street lighting.

Mr. Roper stated that Logan has too many streetlights. He said that this is apparent when entering the Cache Valley because the valley is much brighter than it used to be.

He acknowledged that the issue was not limited to City-owned streetlights and stated that, in his neighborhood, at least one-third of the streetlights are redundant because of lighting provided by churches or individual homes.

He said the City should keep streetlights where they are needed but that it does not need to have them everywhere. He suggested that some streetlights could be removed in neighborhoods such as his.

Mr. Roper stated that the City should strive for no net increase in streetlights. If additional lights are installed, the City would also have to pay the ongoing electricity costs associated with operating them.

He encouraged the City to think carefully about where streetlights are located and to consider whether existing lights are necessary.

Mr. Roper concluded by stating that if the City wants to maintain flexibility and public support for taxes, it needs to spend tax dollars on things that are important rather than things that are simply “nice to have.”

Logan resident Mary Ann Clark addressed the Council and stated that she had not planned to speak and had initially thought the meeting concerned a different issue. She said the subject had been on her mind for a long time.

Ms. Clark stated that she was a lifelong Cache Valley resident and described herself as someone who loves Cache Valley and Logan. She confirmed that she and her family are residents of Logan.

Ms. Clark stated that her concern was the deterioration of many properties throughout Logan.

She said that many properties have become blighted and that a significant number of those properties are rental properties.

Ms. Clark stated that she lives in what used to be a beautiful neighborhood and expressed concern that, as older residents pass away and younger people move into the neighborhood, some property owners do not maintain their properties adequately.

She stated that the condition of individual properties affects the entire neighborhood.

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Ms. Clark suggested that the City should establish and enforce a minimum standard for property maintenance. As an example, she suggested requiring property owners to keep weeds below ankle length.

She stated that apartment owners and other property owners should maintain their properties for the benefit of the City and the appearance and quality of the community.

Ms. Clark concluded her comments by emphasizing the importance of property owners maintaining their properties and the resulting impact on the overall appearance and condition of Logan.

There were no further comments, and Chair Johnson closed the public hearing.

Chair Johnson stated that no online emails or comments were received via Zoom.

Chair Johnson reviewed the questions asked during the public hearing.

Chair Johnson stated that Mr. Seeley asked how growth affects the City's annual budget and whether additional development generates sufficient revenue to pay for the services required to support that growth.

Mr. Anderson explained that the General Fund budget is approximately $72 million, with approximately $4.6 million, or about 6.3% of General Fund revenues, coming from property taxes under the proposed rate.

He noted that property tax growth alone is not sufficient to pay for the additional services associated with significant population and development growth. Even with growth in assessed property values, the resulting increase in property tax revenue is relatively small compared with the overall General Fund budget.

Sales tax was identified as a much more significant source of General Fund revenue. Approximately $28 million in sales tax is included in the overall budget, although approximately $8 million is associated with transit and is essentially a pass-through. Approximately $20 million therefore contributes to the General Fund.

He explained that sales tax benefits the City because it is generated not only by Logan residents but also by individuals throughout the Cache Valley who shop in Logan. Sales tax growth helps the City fund additional police officers, employee wage increases, and other services; however, it cannot fund all of the City's long-term needs.

Mr. Anderson emphasized that several years of growth would not generate enough additional revenue to fund a new fire station, particularly given the City's other unfunded capital and operational needs.

He stated that the City currently has no other reliable funding source sufficient to construct the proposed station other than the proposed property tax increase and the accumulation of funds through annual budget savings.

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Staff noted that the timing of the proposed tax increase was also influenced by a reduction in County property taxation that reduced the impact of the City's proposed increase on property owners.

The discussion emphasized the importance of providing adequate emergency response times to residents on the west side of the City and strengthening the City's overall fire protection system.

Council discussed a question during the public hearing regarding whether the City should issue bonds to finance the fire station rather than increase taxes and save money to pay for the facility.

Mr. Anderson explained that debt financing can spread payments over time, but financing a project through debt can substantially increase the overall cost. Staff estimated that debt financing could result in approximately a 40% increase in the total cost of the project.

He stated that the City does not favor strictly debt-financing municipal facilities and instead attempts to save and budget for capital projects on an ongoing basis. The City also sets aside funds annually for major equipment replacement so that it can purchase equipment without relying entirely on debt financing.

Mr. Anderson clarified that the approximately $1.174 million being discussed for the fire station does not represent the total cost of the station. That amount represents a portion of the City's funding shortfall. The project will also require funding for equipment, staffing, and future equipment replacement.

The City intends to grow its annual contributions toward those future costs over the coming years.

Vice Chair López asked how inflation has affected the City and how inflation could affect the timing and cost of constructing a new fire station.

Mr. Anderson provided examples of previous fire station construction costs:

- Fire station 71 (USU/Hillcrest) constructed in approximately 2005 cost approximately $600,000. We did not have to pay for the land.
- Fire station 72 (Golf Course Road) constructed in approximately 2012 cost approximately $850,000.
- The proposed Northwest station anticipated for construction in 2026–2027 is estimated at approximately $5 million.

Mr. Anderson noted that the cost of a comparable fire station has increased dramatically over time, illustrating the impact of inflation and increased construction costs.

He also noted that employee insurance costs have increased approximately 23% per year over the past 11 years, contributing to the City's rising operating expenses.

The City experienced significant inflation following the COVID-19 pandemic, with particularly high inflation rates in successive years. Staff emphasized that the cumulative effect of inflation is substantial and affects both municipal government and individual residents.

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Mr. Anderson stated that delaying construction of the fire station could result in substantially higher construction costs in the future.

Councilmember Lee-Koven provided additional information regarding growth in the area that would be served by the proposed fire station.

Over a 10-year period, the area has experienced approximately 33% growth in total structures, with approximately 65% of the structures being residential and approximately 15% commercial.

The area has a population of approximately 11,000 people and includes several major employers and important facilities, including:

- Gossner Foods
- Costco
- Campbell Scientific
- Juniper Systems
- Bridgerland Tech
- Bridger Elementary School
- Logan City Light & Power substation

Councilmember Lee-Koven stated that this information provides additional context regarding the amount of development that has occurred in the area and the importance of ensuring adequate emergency response times.

Chair Johnson said another question were concerns regarding the use of property tax revenue to pay for street lighting and whether the funds would effectively be transferred back to the General Fund through the City's transfers from the Electric Fund.

Mr. Anderson explained that the City's street lighting expense is a General Fund obligation. The majority of the City's streetlights are not individually metered. Instead, the Electric Department estimates the City's electricity usage and maintenance costs associated with street lighting.

The General Fund is required to reimburse the Electric Fund for those costs and cannot simply receive the service without payment.

He explained that this arrangement is governed by applicable laws, rules, and requirements established by the State Auditor's Office.

Councilmember López asked what the consequences would be if the City reduced the number of streetlights, including potentially eliminating approximately half of the City's street lighting.

City Attorney Craig Carlston responded that there is no state statute requiring a specific number of streetlights in a particular area. However, eliminating street lighting could expose the City to liability.

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Mr. Carlston referenced previous lawsuits involving accidents in areas where street lighting was questioned. One prior matter reportedly cost the City more than $300,000 in litigation expenses, even though staff believed the City ultimately had no liability.

He also explained that inadequate lighting could result in claims related to criminal activity or personal safety. While there may not be direct liability simply because a streetlight is absent, the lack of lighting could nevertheless become an issue in litigation.

Chair Johnson noted that, based on personal experience, residents more commonly request additional street lighting rather than the removal of existing lights.

Chair Johnson said another question from the public hearing discussed questions regarding the Police Department's vehicle fleet, including police cars, trucks, bicycles, Segways, and motorcycles, and whether City funds are being used carefully.

Police Chief Jeff Simmons explained that the Police Department has approximately 58 officers and generally purchases about five new police vehicles per year. The vehicles are maintained through a replacement rotation, with many vehicles remaining in service for approximately 7–9 years, and some vehicles more than 10 years old.

Police vehicles experience significantly greater use and wear than typical personal vehicles because they are driven extensively and are sometimes operated under demanding conditions.

The Police Department uses a vehicle ownership/assignment program in which individual officers are responsible for maintaining assigned vehicles. The Chief stated that officers tend to take better care of vehicles when they have responsibility for a particular vehicle rather than when vehicles are operated continuously by multiple officers.

The Police Department previously participated in a vehicle turnover program that allowed the City to purchase vehicles through a state bid and subsequently return them to the dealer for approximately the same purchase price, resulting in a relatively small net cost. The City was able to obtain new vehicles for approximately $1,000 of annual turnover cost under that program.

Because that arrangement has become less favorable, the City has reduced its vehicle purchases and is keeping vehicles longer.

Chief Simmons explained that the Police Department has not purchased new bicycles for several years. The bicycle program was established approximately 12 years ago, and only about two new bicycles have been purchased since its inception.

The Police Department still owns two Segways, which are primarily used for parades and similar events. The City does not anticipate replacing the Segways.

The Police Department also maintains approximately four motorcycles, which are used primarily for traffic enforcement. The motorcycles allow officers to respond more efficiently to traffic congestion and incidents, particularly in areas such as Main Street.

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Chief Simmons stated that the Police Department works carefully to obtain maximum value from its budget.

The Police Department's budget, including dispatch, is approximately $13 million, supporting the Department and approximately 20 dispatch personnel. Chief Simmons stated that the Department attempts to be very conservative with taxpayer funds and does not spend money simply because it is available.

It was clarified that the concern regarding City vehicles extended beyond the Police Department to include dump trucks, utility vehicles, pickups, and other vehicles used throughout City departments.

Chair Johnson added that the City performs much of its own vehicle maintenance through the City's central mechanic operation. Most City vehicles are approximately 5–10 years old, although some ambulances are older than desired.

Mr. Anderson reiterated that the previous vehicle turnover program had been extremely advantageous. At its peak, approximately 60 vehicles were included in the program.

The program allowed the City to obtain new vehicles while minimizing the net cost. However, those favorable arrangements are no longer generally available, meaning City vehicles will increasingly remain in service longer.

Mr. Anderson stated that the City continually monitors expenditures and looks for waste, fraud, and abuse while emphasizing that taxpayer funds must be carefully managed.

Councilmember Lee-Koven asked Chief Simmons to explain the need for the additional police officer position included in the proposed budget.

Chief Simmons explained that the Police Department historically had approximately 60 officers. Due to budget and compensation pressures, the Department was reduced to approximately 56 officers.

Chief Simmons stated that police officer compensation has increased substantially nationwide and throughout Utah. Competition among law enforcement agencies has made recruitment and retention increasingly difficult.

Chief Simmons noted that when he began his career in 1997, he earned approximately $9.95 per hour. In contrast, the City currently needs to offer new officers more than $30 per hour to remain competitive.

Chief Simmons explained that the Department previously lost experienced officers to other agencies offering higher compensation. Because experienced officers are particularly valuable, the Department made the decision to redirect available funding toward employee compensation in an effort to retain experienced personnel.

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The Department has since stabilized its workforce and is attempting to return to 58 officers. One additional officer was funded through normal budget savings, and the proposed property tax increase would provide funding for another officer.

Chief Simmons emphasized that the Department remains below its historical staffing level but is working to restore staffing while maintaining retention and recruitment.

Chief Simmons also noted that younger employees face significantly higher housing and living costs and are often more willing to change employers for higher wages. Maintaining competitive wages is therefore necessary to retain experienced officers.

Councilmember Dahle asked why certain City employees are provided with trucks and whether that practice could eventually be reduced.

Mr. Anderson explained that most City employees do not receive take-home trucks. Vehicles are generally assigned because the employee's job requires the equipment and tools associated with the vehicle.

For example, employees in the Water Department and other operational departments may need trucks to transport tools and equipment.

He stated that very few City vehicles are taken home by employees. The majority of take-home vehicles are Police Department vehicles. Some on-call utility vehicles and a limited number of vehicles assigned to managers or department heads may also be taken home.

The City continually reviews take-home vehicles and must account for applicable payroll tax requirements.

Chair Johnson said another question from the public hearing was whether the City had pursued federal or other grants to help fund the proposed fire station.

Mr. Anderson stated that the Fire Department has applied for federal grants, including Assistance to Firefighters Grants (AFG), and has pursued both staffing and equipment grants.

The City has been unsuccessful in obtaining such grants during approximately the past 10 years, largely because federal grant programs are highly competitive.

He stated that the City will continue to seek grant opportunities and would welcome information regarding other potential funding sources.

Mr. Anderson emphasized that the City would not purchase something simply because grant funding was available. However, if a grant could appropriately assist with the cost of the fire station or related equipment, the City would pursue it.

Another question from the public hearing was whether the City could come in under budget and whether departments are required to remain within their approved budgets.

Mr. Anderson explained that every General Fund division is required to remain within its approved budget.

He stated that, during his tenure, the City has not exceeded its approved budget. Although the Council periodically considers budget adjustment requests for circumstances outside a department's control, departments are not permitted to simply exceed their appropriations.

There are approximately 75 General Fund divisions, and each is expected to remain under budget.

If a department determines that it cannot remain within its budget, it must come to the Council before exceeding its appropriation and explain the need for additional funding. The Council may then appropriate additional funds or direct the department to reduce expenditures.

Mr. Anderson explained that savings generated by departments remaining under budget are an important source of funding for one-time capital projects.

Those savings are expected to contribute to the funding needed for the proposed fire station.

He estimated that approximately $1.174 million is currently identified toward the project, but approximately $4 million more will be needed to fully fund construction and related costs. Those additional funds are expected to come from accumulated savings and other available resources.

Another question from the public hearing was regarding weeds, deteriorating properties, and property maintenance.

Chair Johnson explained that the City has ordinances addressing weeds and property maintenance. Code Enforcement responds to complaints and may issue notices requiring property owners to bring their property into compliance.

Residents may report weed, property maintenance, and other code violations through the City's website or by contacting City staff, the Mayor, or Council Members.

Councilmember Lee-Koven clarified that enforcement is primarily complaint-based, as the City does not have sufficient enforcement personnel to proactively inspect every property for weeds and other violations. Residents can submit complaints without having their identity disclosed to the property owner. She encouraged residents to report excessive weeds or other code violations so that Code Enforcement can investigate.

Before moving forward, Councilmember Lee-Koven requested additional clarification regarding the approximately $54,000 in the proposed property tax increase associated with street lighting.

Mr. Anderson explained that the City's street lighting expense had historically been approximately $210,000–$216,000 annually and had remained relatively unchanged for several years.

A new study resulted in an updated annual street lighting cost of approximately $292,000, an increase of approximately $70,000.

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The proposed property tax increase would provide approximately $54,000 toward that existing street lighting expense.

Mr. Anderson clarified that:

- The $54,000 is for existing street lighting expenses.
- The funds are not intended to pay for new streetlights.
- The increase resulted partly from consolidating street lighting expenses that had previously been accounted for in different areas.
- Approximately $20,000 of the increase may be attributable to bringing various expenses into a more uniform accounting structure.
- The remaining increase is primarily related to inflation, utility rate increases, and higher maintenance costs.
- The street lighting study is periodically updated and is used to determine the City's actual costs.

He further confirmed that the allocation is driven by applicable auditing and accounting requirements.

Chair Johnson confirmed that no additional public comments or emails had been received and asked Councilmembers whether they had additional questions or concerns before considering a motion.

Chair Johnson expressed appreciation to the Finance Director and other staff for the extensive work involved in developing and reviewing the proposed property tax increase.

He noted that numerous alternatives had been explored during the preceding months, including reducing the proposed tax increase by various percentages, in an effort to identify the minimum amount necessary to meet the City's needs.

He also acknowledged the difficulty of increasing taxes, particularly given the financial pressures residents are experiencing from inflation, housing costs, food prices, and other rising expenses.

Chair Johnson also recognized the work of the Police and Fire Chiefs and other City staff.

Councilmember López stated that, ideally, the City would be able to provide residents with a tax reduction, particularly given the potential reduction in the County levy.

However, he expressed concern that failing to approve the proposed increase could result in greater costs to the City in the future. He feels that delaying construction of the proposed fire station could result in significantly higher costs because of inflation and the additional interest expense that could result from future borrowing.

He also referenced a recent fire incident that resulted in evacuations in the area and stated that the incident reinforced the importance of ensuring that residents throughout the City have adequate emergency protection.

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Vice Chair López emphasized that the growing west side of the City should receive the same level of protection as other areas and should not be left without adequate fire response capability simply to avoid the immediate cost of the proposed increase.

He acknowledged that every dollar matters to residents and stated that the financial pressures caused by inflation are being felt by City residents as well as the City government.

Vice Chair López concluded by stating support for adoption of the proposed resolution.

Councilmember Dahle, it was important for the public to understand the weight and seriousness of the Council's responsibility in considering the proposed tax increase. She is relatively new to the City Council, and the decision had weighed heavily on her. She emphasized that the Council takes the budget decisions very seriously but stated that, based on what she had learned during her first seven to eight months on the Council, she believes the City was in a strong financial position. She expressed confidence in the City's Finance Director Rich Anderson and the Finance Department, stating that they trusted the financial management of the City and believed Logan was in a good financial position.

ACTION. Motion by Vice Chair López seconded by Councilmember Dahle to approve Resolution 26-19 as presented. Motion carried by roll call vote (5-0).
Dahle: Aye
Johnson: Aye
Lee-Koven: Aye
López: Aye
Simmonds: Aye

Chair Johnson acknowledged that decisions regarding the proposed tax increase and City budget are difficult and carry significant long-term consequences. The Council Member noted that it can be easy to view such decisions from the outside, but once serving on the Council, the responsibility of making decisions that directly affect residents' household budgets becomes much more significant.

He noted that the proposed tax increase would represent a long-term decision and likely would not simply be reversed in five years after the fire station has been constructed. He expressed appreciation to residents who had provided comments, questions, and concerns throughout the process and stated that the Council had taken many of those concerns seriously and researched them.

The Council Member encouraged residents to continue reaching out to the Council with questions or concerns and thanked everyone who had participated in the public process.

PUBLIC HEARING – Consideration of a proposed resolution approving the FINAL Revenues and Expenditures Budget for Fiscal Year 2026-2027 in the amount of $222,136,462 – <u>Resolution 26-20</u> – Richard Anderson, Finance Director

Finance Director Rich Anderson explained that the hearing on the budget would follow a process similar to the preceding Truth in Taxation hearing. He provided an overview of the budget, followed by questions and discussion from the Council. The public would then be given an opportunity to provide comments in person, followed by online comments and written comments submitted by email.

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Mr. Anderson explained that the proposed final budget was identical in total amount to the tentative budget adopted by the Council in June, with one exception related to the property tax increase.

State law had required the City to reserve funds associated with the proposed property tax increase until the Council completed the required Truth in Taxation process and acted on the proposed increase.

Following the Council's approval of the property tax increase, Mr. Anderson stated that the reserved funds had been released and incorporated into the budget in accordance with the direction previously provided by the Council.

The total budget was stated to be approximately $222.136 million. He noted that this represented a decrease from the previous year's budget when comparing total amounts; however, the apparent decrease was primarily attributable to one-time expenditures and other budgetary factors.

Mr. Anderson explained that year-to-year comparisons can sometimes be misleading because one-time expenditures may significantly increase or decrease the total budget from one year to the next. When those one-time items are excluded, the underlying increase in the City's budget is approximately 3%, including the property tax increase approved by the Council.

Chair Johnson opened the public hearing.

Chair Johnson stated that no online emails or comments were received via Zoom.

There were no comments, and Chair Johnson closed the public hearing.

Chair Johnson emphasized that the Council's consideration of the budget represented one of the most significant decisions of the year and wanted to ensure that all questions were addressed.

There were no additional questions or comments from the Council.

ACTION. Motion by Councilmember Simmonds seconded by Councilmember Dahle to approve Resolution 26-20 as presented. Motion carried by roll call vote (5-0).
Dahle: Aye
Johnson: Aye
Lee-Koven: Aye
López: Aye
Simmonds: Aye

Adjournment:

There being no further business, the Logan Municipal Council Truth in Taxation meeting adjourned at 7:22 p.m.

Teresa Harris, City Recorder

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