

CACHE COUNTY COUNCIL WORKSHOP MEETING

SEPTEMBER 8, 2026 at 3:00 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 JoAnn Bennett, Councilmember Nolan Gunnell, Councilmember Mark Hurd.

MEMBERS EXCUSED: Councilmember Keegan Garrity, Councilmember David Erickson.

1. **Call to Order 3:00 p.m. – 0:00:00** Chair Sandi Goodlander called the budget workshop meeting to order and turned the meeting over to Auditor Matt Funk.
2. **Workshop and Discussion on 2027 Budget and Potential Tax Increases – 0:00:14** Auditor Matt Funk summarized the workshop objectives, noting state requirements to mail written tax increase notices to approximately 50,000 parcel owners by the third week of October. He presented four proposed tax increases for consideration:
 - General Fund: A tentative 2.1% increase (~\$6.31 annual increase on an average \$541,000 home).
 - Health Fund: An 18.76% increase (\$360,000 total / ~\$5.57 annual increase on an average home).
 - Assessing & Collecting (A&C) Fund: A \$1.3 million increase (35.3% / ~\$20.67 on an average home) to address depleted fund balances.
 - Municipal Services Fund: An \$800,000 increase impacting unincorporated county residents (~\$200 annual increase on an average \$829,000 home).

0:04:57 Councilmember Nolan Gunnell requested clarification on the A&C Fund and asked why collection expenses are not charged directly to taxing entities rather than taxpayers. Auditor Matt Funk and Executive George Daines explained that property tax collection is a centralized countywide mechanism serving all taxing entities across the county. Councilmember Gunnell questioned whether countywide collection costs create inequities similar to unincorporated fire district funding.

0:09:04 Auditor Matt Funk detailed the Municipal Services tax proposal of \$800,000 for the unincorporated county, representing an estimated \$200 increase on an average home valued at \$829,000. Councilmember Nolan Gunnell expressed surprise at the \$829,000 average home valuation in the unincorporated county compared to the overall county average.

0:10:26 Auditor Matt Funk summarized total proposed property tax increases at \$2,860,000, noting this represents under 2% relative to the total \$110 million county budget. Auditor Matt Funk reviewed projected budget figures, explaining that the overall budget decreased to \$110 million due to the conclusion of federal ARPA funding. Councilmember Nolan Gunnell advocated establishing steady annual rate adjustments to prevent larger multi-year tax increases and raised concerns over General Fund reserve impacts. Chair Sandi Goodlander supported predictable tax adjustments but noted FY2027 involves exceptional structural shifts, including A&C adjustments and fire district setup. Councilmember Mark Hurd supported itemizing new fund allocations and agreed that incremental adjustments prevent double-digit tax spikes in future years.

0:19:34 Auditor Matt Funk highlighted capital account deficits, noting the Capital Improvement Fund start balance of \$3.6 million would draw down \$2 million without new allocations. Auditor Matt Funk estimated unrestricted General Fund reserves could drop to ~\$20 million (above the \$9 million minimum requirement), assuming \$4 million in initial setup costs for the Fire District. Auditor Matt Funk commended department heads for submitting modest non-payroll requests, citing the Sheriff's Office requesting only \$300,000 for fuel and supplies on a \$35 million budget.

0:24:32 Auditor Matt Funk detailed the financial impact of creating an independent fire district, including a one-time ~\$4 million General Fund outflow and a permanent net revenue reduction of ~\$1.2 million annually. Councilmember Nolan Gunnell asked if the fire district would repay initial setup capital or assets to the county. Councilmember JoAnn Bennett inquired about existing interlocal fire contracts with municipalities. Auditor Matt Funk and Executive George Daines

stated existing city-county agreements would be abrogated and replaced by direct interlocal contracts between municipalities and the fire district. Councilmember Nolan Gunnell stated that Planning & Zoning (P&Z) fire review personnel should remain under direct county oversight.

[0:34:54](#) Executive George Daines explained that the \$800,000 Municipal Services levy provides dedicated funding under county control to cover unincorporated services, including P&Z fire reviews. Auditor Matt Funk noted Development Services fee revenues and reserves are sufficient to contract for required fire review services.

[0:39:24](#) Auditor Matt Funk reminded the council that present figures remain working draft estimates until formal submission on/around September 28. Chair Sandi Goodlander presented the 2027 County Council department budget proposal of \$514,000. Auditor Matt Funk outlined Council budget drivers, including health insurance cost adjustments and potential council compensation discussions. Chair Sandi Goodlander reviewed specific Council budget line items. Chair Sandi Goodlander and Auditor Matt Funk noted that UAC dues were consolidated into a single non-governmental account rather than split across individual elected official budgets.

[0:46:25](#) Vice Chair Kathryn Beus invited Chair Goodlander to comment on the benefits of attending NACO meetings.

[0:51:03](#) Auditor Matt Funk presented Capital Improvement Plan (CIP) requests totaling \$3 million for FY2027. He presented a new multi-year CIP forecasting structure to replace single-year planning models.

[1:00:15](#) Executive George Daines requested confirmation on the evening council meeting agenda regarding tax notice publication approval. Chair Sandi Goodlander read the proposed motion for the evening council meeting to approve maximum proposed tax rates for publication and schedule the Truth in Taxation public hearing for November 17. Executive George Daines summarized the rationale for advertising the tax adjustments across A&C, Health/General, and Municipal Services funds. Vice Chair Kathryn Beus asked why Health and General Fund tax increases are combined on advertisement notices when listed as separate line items on tax bills.

[1:11:43](#) Executive George Daines inquired about council consensus on publishing the notice. Councilmember JoAnn Bennett advocated for achieving a zero tax increase by restructuring county operations and focusing strictly on essential services. Executive George Daines explained that achieving zero tax increases requires cutting services or freezing employee COLAs, defending the fire tax adjustment as necessary to relieve city taxpayers of unincorporated fire subsidies. Councilmember JoAnn Bennett reiterated her preference for zero tax increases and limiting county spending to core necessities. Chair Sandi Goodlander emphasized that the majority of county functions are state-mandated duties and noted Cache County maintains some of the lowest property tax rates in Utah. Councilmember JoAnn Bennett argued the county should prioritize core constitutional duties over non-essential programs. Councilmember Mark Hurd noted overall proposed FY2027 county spending is down by over \$10 million compared to FY2026. Council discussed the safety of the county and the spending required to prosecute crimes. Auditor Matt Funk cited immediate inflationary price pressures on mandatory services, including fuel shortages (\$100,000) and attorney expert witness fees (\$50,000).

3. Adjourn 4:30 p.m. – [1:27:18](#) Chair Sandi Goodlander called for a motion to adjourn the workshop.

Action: Motion by Councilmember Nolan Gunnell to adjourn the workshop; seconded by Councilmember Mark Hurd.

Motion passes.

Aye: 5 JoAnn Bennett, Nolan Gunnell, Kathryn Beus, Sandi Goodlander, Mark Hurd

Nay: 0

Absent: 2 Keegan Garrity, David Erickson



APPROVAL: Sandi Goodlander, Chair
Cache County Council

Sandi Goodlander

ATTEST: Bryson Behm, Clerk
Cache County Council

