

River Heights City

River Heights
City Council Agenda
Tuesday, June 4, 2024

Notice is hereby given that the River Heights City Council will hold their regular meeting at **6:30 p.m.**, anchored from the River Heights City Office Building at 520 S 500 E. Attendance can be in person or through Zoom.

Pledge of Allegiance

Opening Thought (Hanover)

Adoption of Previous Minutes and Agenda

Reports and Approval of Payments and Purchase Orders (Mayor, Council, Staff)

Public Comment

Discuss Street Lights in Saddlerock Subdivision

Public Hearing to Adopt Tentative FY 2024-2025

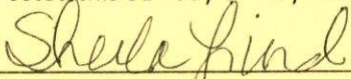
Council Discussion on Utah Retirement Systems

Approval of the 2024 Fraud Risk Assessment

Discuss City Code Changes to 10-11 Sensitive Area and Other Overlay Zones

Adjourn

Posted this 31st day of May 2024



Sheila Lind, Recorder

Zoom Link: <https://us02web.zoom.us/j/83202766119>

In compliance with the American Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify Sheila Lind, (435) 770-2061 at least 24 hours before the meeting.

River Heights City

Council Meeting

June 4, 2024

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7 Present: Mayor Jason Thompson
8 Council members: Lana Hanover
9 Janet Mathews
10 Chris Milbank
11 Lance Pitcher
12 Blake Wright
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14 Public Works Director Clayton Nelson
15 Recorder Sheila Lind
16 Treasurer Michelle Jensen
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18 Others Present: Brian and Brittany Cascio, Noel Cooley, Jake Mortenson,
19 Another Guy
20 Electronically Present: Cindy Schaub, JC
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The following motions were made during the meeting:

24 25 Motion #1

26 Councilmember Pitcher moved to “adopt the minutes of the council meeting of May 21, 2024, and
27 the evening’s amended agenda.” Councilmember Hanover seconded the motion, which passed with
28 Hanover, Mathews, Milbank, Pitcher, and Wright in favor. No one opposed.
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30 Motion #2

31 Councilmember Milbank moved to pay the bills as listed. Commissioner Pitcher seconded the
32 motion, which carried with Hanover, Mathews, Milbank, Pitcher, and Wright in favor. No one opposed.
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34 Motion #3

35 Councilmember Wright moved to approve the “2024-2025 Tentative Budget in the amount of
36 \$2,009,826.” Councilmember Hanover seconded the motion, which carried with Hanover, Mathews,
37 Milbank, Pitcher, and Wright in favor. No one opposed.
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39 Motion #4

40 Councilmember Pitcher moved to approve the “2024 Fraud Risk Assessment.” Councilmember
41 Hanover seconded the motion, which carried with Hanover, Mathews, Milbank, Pitcher, and Wright in
42 favor. No one opposed.
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Proceedings of the Meeting:

The River Heights City Council met at 6:30 p.m. in the Ervin R. Crosbie Council Chambers in the River Heights City Building on Tuesday, June 4, 2024, for their regular council meeting.

Pledge of Allegiance and Opening Thought: Councilmember Hanover opened the meeting with a thought.

Adoption of Previous Minutes and Agenda: Minutes for the May 21, 2024, meeting were reviewed. The mayor announced that the evening's city code discussion was postponed until the June 18 meeting.

Councilmember Pitcher moved to "adopt the minutes of the council meeting of May 21, 2024, and the evening's amended agenda." Councilmember Hanover seconded the motion, which passed with Hanover, Mathews, Milbank, Pitcher, and Wright in favor. No one opposed.

Reports and Approval of Payments (Mayor, Council, Staff):

Recorder Lind

- She informed that the deadline for submissions for the July newsletter was June 15.

Councilmembers Wright, Hanover, and Pitcher didn't have any reports.

Mayor Thompson

- He had a meeting set up with Cache County School District Superintendent Todd McKee where he would discuss the district's audiologist's use of the old school.

Councilmember Milbank

- The sidewalk had been installed at the new park. Irrigation and plants would come next.

Treasurer Jensen

- She presented and answered questions regarding the list of bills to be paid.

Councilmember Milbank moved to pay the bills as listed. Commissioner Pitcher seconded the motion, which carried with Hanover, Mathews, Milbank, Pitcher, and Wright in favor. No one opposed.

Mayor Thompson

- He and Treasurer Jensen would meet at the bank to get Ms. Jensen's name on the account as a signer of the checks. They recently found out that the treasurer should be signing the checks. The mayor suggested they require three signers.

Public Comment: Chiaya Wimber was planning a craft and food fair with about 60 concession vendors. The event was scheduled for October 12 between 10:00am and 4:00pm. She asked permission to hold the event at Heber Olson Park. She had organized other events in the past, but not any of this magnitude. Councilmember Wright read from City Code 10-13-18, which stated: "Concessions, including, but not limited to, amusement devices, recreational buildings and refreshment stands shall be permitted on a public park or playground when approved by the city council." Ms. Wimber said she would oversee cleaning up after the event. The mayor suggested the city attorney could come up with a simple rental agreement to have on the next agenda. Councilmember Wright pointed out that the city already had a release of liability form. Ms. Wimber was asked to come up with an initial agreement that they could work from.

Discuss Street Lights in Saddlerock Subdivision: Mayor Thompson reported that he had talked with the city attorney about whether the city needed to install the lights or if they could opt out. Attorney Jenkins recommended the city proceed to install the lights in the subdivision according to the original plan. The mayor and PWD Nelson met on 850 East and discussed the two locations (one on the north end of the street and the other on south). Mr. Nelson showed on a map the original planned

93 locations. The north location already had the hole dug for the base. The original south location, at the
94 intersection of 850 East 600 South couldn't be used due to the amount of other utility lines already in the
95 area. Their options were to put it in the city's right of way or across 600 South. A third option would be
96 to hold off on installation at this intersection because there would most likely be one in the area of the
97 future Providence development on 600 South. PWD Nelson will find out cost estimates for the first two
98 options. Then the mayor would draft a letter to the 850 East residents, letting them know of the city's
99 plans.

100 PWD Nelson asked if he should try to find out when the development would be going in and what
101 their plans were. He guessed they would be about a year out. Councilmember Pitcher didn't want the
102 developers to think River Heights would trade the streetlight for accesses onto 600 South. The mayor felt
103 they should wait to contact Providence:

104 It was affirmed that the power for all the streetlights was connected and paid for. After final
105 installation they would be turned on and functioning.

106 Public Hearing to Adopt the Tentative FY 2024-2025 Budget: Mayor Thompson discussed specific
107 pages in the budget draft and the capital projects list. The 800 South sewer line and new pavilion had
108 already been approved by the council. The remaining amount left for projects in the next year was
109 \$224,120.

110 The mayor discussed the remaining balance of \$313,000 in the water budget. The normal amount
111 of revenue and expenses in the water budget would bring in about \$114,823 in the next year, which
112 would bring the yearend total to \$427,823. The council had previously agreed they would be most
113 comfortable with a \$500,000 balance in the water fund.

114 The current sewer fund balance was \$937,000. If expenses and revenue stayed normal in the next
115 year, this fund would have a \$1,025,000 balance at the end of the year. However, they had promised to
116 pay for the 800 South sewer line in the coming year at a cost of \$130,000. This would put the fund
117 balance at \$895,223 at year end. The council's past recommendation for the sewer fund balance was
118 \$1,000,000.

119 The mayor discussed the capital facilities plan he had the city engineer draw up a couple years
120 ago. The first three projects had been done. Because of the extra cost of the lower well, there wasn't any
121 money this year for another project, which would be okay because there wasn't another water project
122 that was pressing. PWD Nelson discussed the other listed projects, which were upsizing water pipes. The
123 city should show the state that they are staying on top of needed infrastructure. He also pointed out that
124 the projected 3% inflation rate should probably be raised. The mayor felt it was very important to stick to
125 the capital projects list and focus on building the water and sewer funds back up.

126 Councilmember Mathews wanted to discuss water rates and upcoming water repairs. The mayor
127 said he would talk with her about it outside of the meeting.

128 Councilmember Hanover asked if there was money in the budget to put lawn in at the old church
129 property. It was determined that it should go on the capital projects list, as well as upgrading the heating
130 system at the old school. PWD Nelson guessed the old church property upgrades would cost less than
131 \$39,000. The mayor said he would add \$100,000 for heat in the school.

132 Mayor Thompson informed that at the next meeting there would be a public hearing to transfer
133 from the general fund to the capital projects fund. Treasurer Jensen agreed to get the details to Recorder
134 Lind for posting the 10-day notice.

135 Councilmember Wright asked Councilmember Milbank what work was planned for the new park
136 in the coming year. Mr. Milbank said the RAPZ committee has recommended granting \$125,000, pending
137 Cache County final approval, for a pavilion at the Stewart Hill location. Irrigation, grass and trees are
138 being paid for by last year's RAPZ grant.

137 PWD Nelson informed that the main park pavilion would have additional costs (asphalt repair,
138 sidewalk, and others). The mayor said he had built those costs into the estimate.

139 A new generator for the lower well was discussed. PWD Nelson stated if they ordered a generator
140 this year it probably wouldn't arrive during the coming budget. Treasurer Jensen suggested they could
141 split the cost between the water and capital projects funds. It was also mentioned that a generator could
142 be rented in an emergency.

143 Councilmember Hanover asked about the plow truck which was listed on the capital projects list.
144 Councilmember Pitcher said the city only had one plow truck, which broke down regularly. They survived
145 without it last year because it was a mild winter.

146 Discussion was held on the sidewalks listed on capital projects. PWD Nelson wasn't sure why they
147 each had his name next to them. He didn't feel there was money to replace sidewalks. Discussion was
148 held on fixing/replacing the sidewalk around the old church property. It was decided that they wouldn't
149 spend money on a new sidewalk until they had decided on plans for the property.

150 The mayor said he would remove the sidewalk projects as well as make other adjustments to the
151 list, send it to the council for their rankings and then have it ready for the next meeting.

152 Mayor Thompson opened the public hearing. Brittany Cascio asked if when the heat was fixed at
153 the old school, if they would replace the boiler or update the whole heating system. She asked if they
154 would consider air conditioning in the building as well. The mayor guessed it would be very expensive to
155 get the heat fixed, however he wasn't interested in a quick fix to limp it along. Maybe they would fix the
156 heat in phases. They wouldn't know until they received a bid. Ms. Cascio suggested if they spent money
157 on the old school, it could bring in revenue.

158 Noel Cooley was concerned with some of the roads and asked what the Class C Road funds would
159 be used for. He explained that Windsor Drive's asphalt was crumbling. PWD Nelson said they had spent
160 about \$60,000 every year on seal coats and follow a particular schedule.

161 Mayor Thompson said he had factored in an additional 10% for retirement depending on what the
162 council decided. Councilmember Wright asked what the retirement amount would be if they went with
163 URS. He was told it would be \$33,253.02, based on gross wages.

164 **Councilmember Wright moved to approve the "2024-2025 Tentative Budget in the amount of**
165 **\$2,009,826." Councilmember Hanover seconded the motion, which carried with Hanover, Mathews,**
166 **Milbank, Pitcher, and Wright in favor. No one opposed.**

167 Council Discussion on Utah Retirement Systems: Mayor Thompson turned the time over to the
168 council for a discussion. Councilmember Milbank asked how much the increase would be to add URS.
169 Treasurer Jensen said it would be an increase of \$17,000 for three employees to be on URS.

170 Councilmember Milbank expressed support for the employees to have URS. He said they were a
171 tremendous asset to the city with all the knowledge they had and all the ways they take care of things in
172 the city for the citizens.

173 Councilmember Pitcher had checked with other municipalities and found most of them were on
174 URS. The employees he talked to felt it was a huge benefit to their job. He pointed out that it would be a
175 factor on who the city would be able to hire. He supported giving the employees URS.

176 Councilmember Hanover was also in favor of URS. She felt it was worth the price to attract and
177 keep good employees. She couldn't foresee the state raising the rates to bankrupt cities.

178 Councilmember Wright felt the city should be competitive and expressed support for the
179 employees. However, he felt URS was a flawed system. It bothered him, as a private sector employee,
180 that he only received 4% retirement, yet he had to fund others at 18%, of which 8% covered unfunded
181 liabilities of URS. He voted no because he didn't like the system.

182 Councilmember Mathews was in favor of URS.

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Mayor Thompson thanked the council for their desire to take care of the city's employees. He reminded that the council had the power to enroll in URS but he had the power to grant retirement. As stated before, he would not go against the council. He said he would work on the steps needed to join URS in the next week and meet with the employees. He asked Recorder Lind to find out what the council needed to adopt to get things going.

Approval of the 2024 Fraud Risk Assessment: Treasurer Jensen explained the assessment, which was based on a point system. The city received 335 out of 395 points, which meant they were at a very low risk for fraud.

Councilmember Pitcher moved to approve the "2024 Fraud Risk Assessment." Councilmember Hanover seconded the motion, which carried with Hanover, Mathews, Milbank, Pitcher, and Wright in favor. No one opposed.

Discuss City Code Changes to 10-22 Sensitive Area and Other Overlay Zones: Postponed until the next meeting.

The meeting adjourned at 8:15 p.m.



Jason Thompson, Mayor



Sheila Lind, Recorder

Report Criteria:

Invoices with totals above \$0 included.
 Only paid invoices included.
 [Report].Date Paid = 06/04/2024

GL Account Number	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount
Sewer Department						
5240						
52-40-06	1070	DS Accounting Services	2024-0728	Monthly Acct Services	05/30/2024	445.85
52-40-25	623	Wonderware, Inc. dba Core Busin	INV-25770	CC Proccesing 2022	05/31/2024	16.55
52-40-55	338	Utah Local Governments Trust	1612945	Sewer Ins. Liability & Other	05/13/2024	47.44
52-40-77	380	Rocky Mountain Power	202406	Item 16	05/31/2024	2.78
52-40-77	380	Rocky Mountain Power	202406	Item 24	05/31/2024	10.76
52-40-77	380	Rocky Mountain Power	202406	Item 9	05/31/2024	13.36
52-40-78	863	Verizon Wireless	9964905690	Split	05/23/2024	69.25
52-40-79	80	Comcast	202406	Internet - Sewer	05/16/2024	29.84
52-40-80	76	City Of Logan	202406	Sewer Pretreat	05/22/2024	14,109.08
Total 5240:						14,744.91
Water Department						
5140						
51-40-06	1070	DS Accounting Services	2024-0728	Monthly Acct Services	05/30/2024	445.86
51-40-25	623	Wonderware, Inc. dba Core Busin	INV-25770	CC Proccesing 2022	05/31/2024	16.55
51-40-51	188	Logan City	202406	003992	05/22/2024	35.51
51-40-51	188	Logan City	202406	003993	05/22/2024	31.99
51-40-51	188	Logan City	202406	003994	05/22/2024	40.79
51-40-51	188	Logan City	202406	003995	05/22/2024	33.75
51-40-51	188	Logan City	202406	003996	05/22/2024	39.03
51-40-51	188	Logan City	202406	003997	05/22/2024	44.31
51-40-51	188	Logan City	202406	020975	05/22/2024	14.18
51-40-51	188	Logan City	202406	021927	05/22/2024	71.63
51-40-55	338	Utah Local Governments Trust	1612945	Water Ins. Liability & Other	05/13/2024	45.07
51-40-77	380	Rocky Mountain Power	202406	Item 16	05/31/2024	2.78
51-40-77	380	Rocky Mountain Power	202406	Item 21	05/31/2024	190.26
51-40-77	380	Rocky Mountain Power	202406	Item 23	05/31/2024	1,438.14
51-40-77	380	Rocky Mountain Power	202406	Item 7	05/31/2024	10.76
51-40-77	380	Rocky Mountain Power	202406	Item 8	05/31/2024	2,197.41
51-40-77	380	Rocky Mountain Power	202406	Item 9	05/31/2024	13.36
51-40-78	863	Verizon Wireless	9964905690	Split	05/23/2024	69.24
51-40-79	80	Comcast	202406	Internet - Water	05/16/2024	29.83
51-40-86	550	Mueller Systems	65986898	Meters	05/16/2024	8,000.00
51-40-86	550	Mueller Systems	65987843	Meters	05/17/2024	7,800.00
Total 5140:						20,570.45
Administration						
1041						
10-41-06	1070	DS Accounting Services	2024-0728	Monthly Acct Services	05/30/2024	445.99
10-41-46	329	Utah Association Of Public Tre	202406	Membership Treasurer	06/01/2024	75.00
10-41-55	338	Utah Local Governments Trust	1612945	Admin	05/13/2024	7.59
10-41-80	623	Wonderware, Inc. dba Core Busin	INV-25770	CC Proccesing 2022	05/31/2024	16.55
Total 1041:						545.13
Office Expenses						
1044						
10-44-77	380	Rocky Mountain Power	202406	Item 20	05/31/2024	10.57
10-44-77	380	Rocky Mountain Power	202406	Item 12	05/31/2024	106.21

GL Account Number	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount
10-44-78	863	Verizon Wireless	9964905690	Split	05/23/2024	69.24
10-44-79	80	Comcast	202406	Internet - Office	05/16/2024	29.84
Total 1044:						215.86
Community Affairs						
1048						
10-48-50	354	Watkins Printing	202406	Copies	05/21/2024	38.95
10-48-70	1076	Evans, Kandi	202406	Walmart	06/03/2024	55.48
10-48-70	1076	Evans, Kandi	202406	Smiths	06/03/2024	284.41
Total 1048:						378.84
Public Safety						
1054						
10-54-40	76	City Of Logan	202406	911 Comm	05/22/2024	2,001.00
10-54-75	380	Rocky Mountain Power	202406	Item 16	05/31/2024	2.78
Total 1054:						2,003.78
Roads						
1060						
10-60-56	338	Utah Local Governments Trust	1612945	Roads	05/13/2024	35.58
10-60-60	380	Rocky Mountain Power	202406	Item 15	05/31/2024	17.78
10-60-60	380	Rocky Mountain Power	202406	Item 16	05/31/2024	2.78
10-60-60	380	Rocky Mountain Power	202406	Item 17	05/31/2024	163.27
10-60-60	380	Rocky Mountain Power	202406	Item 18	05/31/2024	10.57
10-60-60	380	Rocky Mountain Power	202406	Item 2	05/31/2024	12.73
10-60-60	380	Rocky Mountain Power	202406	Item 5	05/31/2024	1,191.72
10-60-60	380	Rocky Mountain Power	202406	Item 9	05/31/2024	13.36
Total 1060:						1,447.79
Parks & Recreation						
1070						
10-70-56	338	Utah Local Governments Trust	1612945	Parks & Rec	05/13/2024	11.65
10-70-65	259	Roto Rooter	5051324	Porta potties - 10-70-45	05/10/2024	115.56
10-70-77	380	Rocky Mountain Power	202406	Item 16	05/31/2024	2.79
10-70-77	380	Rocky Mountain Power	202406	Item 10	05/31/2024	16.80
10-70-77	380	Rocky Mountain Power	202406	Item 11	05/31/2024	11.25
10-70-77	380	Rocky Mountain Power	202406	Item 13	05/31/2024	10.76
10-70-77	380	Rocky Mountain Power	202406	Item 9	05/31/2024	13.36
10-70-80	113	Ferguson Enterprises, Inc.	4317753	Sprinkler Repairs	05/20/2024	125.38
Total 1070:						307.55
School Building Expenses						
1075						
10-75-77	380	Rocky Mountain Power	202406	Item 16	05/31/2024	2.79
10-75-77	380	Rocky Mountain Power	202406	Item 16	05/31/2024	2.79
Total 1075:						5.58
Other Expenses						
1090						
10-90-10	1115	Waste Management Corp Svc	0016543-4647-	29-20681-53002 STUDENT SUP	05/29/2024	225.16

GL Account Number	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount
Total 1090:						225.16
Sanitation						
5490						
54-90-10	1115	Waste Management Corp Svc	0059271-2514-	Garbage Service	06/03/2024	17,244.30
Total 5490:						17,244.30
Grand Totals:						57,689.35

Mayor: _____

Second Signayure : _____

Dated: _____

Report Criteria:

Invoices with totals above \$0 included.

Only paid invoices included.

[Report].Date Paid = 06/04/2024

Report Criteria:

Includes all accounts

Includes grand totals

Account Number	Account Title	2023-24 Current year Actual	2024-24 Current year Budget	2024-25 Future year Budget
Taxes				
10-31-10	Property Tax	114,479.10	115,000.00	115,000.00
10-31-20	Sales Tax	285,208.66	390,695.00	390,695.00
10-31-30	Franchise Tax	88,904.80	76,000.00	80,000.00
10-31-50	Redemption Taxes	1,251.81	700.00	700.00
10-31-60	UPP Taxes (personal property)	271.90	7,500.00	7,500.00
10-31-70	UPP Fees & Lieu (Vehicle Tax)	6,466.51	7,000.00	7,000.00
Total Taxes:		496,582.78	596,895.00	600,895.00
Licenses and Permits				
10-32-10	Zoning Clearance Permits	1,870.00	1,500.00	2,500.00
10-32-20	Home Occupation License	1,990.00	2,000.00	2,000.00
10-32-30	Conditional Use Permits	600.00	400.00	400.00
10-32-40	Subdivision Fees	1,000.00	500.00	500.00
10-32-50	Cache County 20% Bldg. Fee	2,427.29	2,000.00	2,000.00
10-32-60	Dog Fees	6,614.00	6,300.00	6,300.00
10-32-65	Sanitation	.00	.00	.00
10-32-70	Impact Fees - Parks	.00	.00	.00
10-32-75	Impact Fees - Roads	.00	.00	.00
10-32-80	Storm Drainage	2.03-	.00	.00
10-32-85	911	22,022.14	33,000.00	30,000.00
Total Licenses and Permits:		36,521.40	45,700.00	43,700.00
Intergovernmental Revenue				
10-33-10	State Liquor	.00	.00	.00
10-33-15	Mass Transit Taxes	.00	.00	.00
10-33-20	Class 'C' Road	.00	.00	.00
10-33-25	Park Grant (RAPZ)	.00	.00	.00
Total Intergovernmental Revenue:		.00	.00	.00
Charges for Services				
10-34-10	Parks and Rec. & Rent Park	1,150.00	3,400.00	3,000.00
10-34-30	Late Fees	167.43	300.00	300.00
10-34-40	School Building Rental Income	900.00	90,000.00	.00
Total Charges for Services:		2,217.43	93,700.00	3,300.00
Fines and Forfeitures				
10-35-10	Fines and Forfeitures	109.58	1,400.00	600.00
Total Fines and Forfeitures:		109.58	1,400.00	600.00
Other Revenue				
10-36-17	Apple Days-Fun Run	.00	110.00	110.00
10-36-18	Apple Days-Tennis	.00	60.00	60.00
10-36-20	Apple Days-Promotion/Entertain	1,149.78	78.00	1,500.00
10-36-21	Vendor Booth-Apple Days	275.00	255.00	255.00
10-36-30	Rent - City Building	.00	900.00	900.00

Account Number	Account Title	2023-24 Current year Actual	2024-24 Current year Budget	2024-25 Future year Budget
10-36-50	Contribution	5,112.74	.00	5,000.00
10-36-60	Interest Income	13,309.79	18,000.00	18,000.00
10-36-99	Trans GF Beg Bal	.00	.00	.00
Total Other Revenue:		19,847.31	19,403.00	25,825.00

Administration

10-41-01	Mayor and Council	23,738.01	26,040.00	26,040.00
10-41-03	Treasurer	8,177.40	8,800.00	9,064.00
10-41-05	Recorder	27,072.01	30,350.00	31,261.00
10-41-06	Finance Director	2,834.00	5,100.00	5,100.00
10-41-10	Supervisor of Public Works	20,432.90	16,825.00	17,330.00
10-41-15	Payroll Taxes	6,276.14	8,900.00	10,057.00
10-41-16	Health Insurance	12,916.61	2,900.00	2,900.00
10-41-18	Retirement	.00	3,750.00	4,313.00
10-41-40	Audit	2,834.00	3,800.00	3,800.00
10-41-41	Professional Fees	9,151.80	9,500.00	9,500.00
10-41-43	Legal	23,307.50	16,000.00	16,000.00
10-41-46	Dues and Subscriptions	2,337.65	2,250.00	2,250.00
10-41-55	Insurance Liability and Other	1,142.38	4,000.00	4,000.00
10-41-65	Repairs and Maintenance	399.64	500.00	500.00
10-41-70	Training and Meetings	1,380.85	2,000.00	2,000.00
10-41-75	Gas	.00	.00	.00
10-41-80	Bank Service Charges	1,520.50	1,600.00	1,600.00
10-41-90	Depreciation Expense	.00	.00	.00
10-41-95	Miscellaneous	193.45	500.00	500.00
Total Administration:		143,714.84	142,815.00	146,215.00

Office Expenses

10-44-10	Office and General Supplies	2,755.64	5,500.00	5,500.00
10-44-12	Office Cleaning	10.70	150.00	150.00
10-44-15	Dinner & Party	1,607.38	1,750.00	1,750.00
10-44-17	Computer Maintenance	1,178.00	1,600.00	1,600.00
10-44-20	Computer Updates	.00	500.00	500.00
10-44-25	Computer - Recorder	.00	550.00	550.00
10-44-30	Copy Machine Maintenance	.00	1,000.00	1,000.00
10-44-35	1/3 Caselle	1,041.59	1,100.00	1,100.00
10-44-40	Elections	.00	.00	.00
10-44-45	Fax, Copier, Printer	3,243.20	2,500.00	2,500.00
10-44-47	Fire Extinguisher Service	.00	250.00	250.00
10-44-50	Newsletter/Fliers	1,410.00	1,700.00	1,700.00
10-44-52	Newspaper Ads	1,024.48	1,400.00	1,400.00
10-44-55	Postage	938.04	1,600.00	1,600.00
10-44-60	Cash Over/Cash Under Petty CSH	.00	.00	.00
10-44-65	Software	3,197.68	2,300.00	2,300.00
10-44-70	Training - Recorder	1,000.00	1,000.00	1,000.00
10-44-75	Gas	821.29	700.00	700.00
10-44-77	Electricity	1,459.54	1,300.00	1,300.00
10-44-78	Telephone	3,633.16	2,500.00	2,500.00
10-44-79	Internet	351.84	800.00	800.00
10-44-80	Web Page Domain	360.00	400.00	400.00

Account Number	Account Title	2023-24 Current year Actual	2024-24 Current year Budget	2024-25 Future year Budget
10-44-85	Web Master	.00	400.00	400.00
Total Office Expenses:		24,032.54	29,000.00	29,000.00
Community Affairs				
10-48-04	Recorder	.00	1,000.00	1,030.00
10-48-17	Apple Days-Fun Run	.00	250.00	250.00
10-48-18	Apple Days-Tennis	.00	250.00	250.00
10-48-20	Apple Days-Promotion/Entertain	8,173.62	8,000.00	8,000.00
10-48-21	Events (X-mas Tree Lighting)	1,303.25	2,500.00	2,500.00
10-48-30	Civic Projects	4,588.40	4,000.00	4,000.00
10-48-50	Summer Reading Program	60.68	350.00	350.00
10-48-55	Float Decorations/Parades	169.08	1,000.00	1,000.00
10-48-60	Library	4,688.00	4,700.00	4,700.00
10-48-70	Royalty/Ambassadors	2,545.83	5,500.00	5,500.00
Total Community Affairs:		21,528.86	27,550.00	27,580.00
Planning & Zoning				
10-51-07	Planning Commission	1,250.50	1,200.00	1,200.00
10-51-15	Payroll Taxes	.00	.00	.00
10-51-19	Advertising, Notices	60.20	.00	100.00
10-51-20	Cache County Planner	.00	2,900.00	2,900.00
10-51-25	Copies of Ordinances, Maps, Ot.	.00	.00	.00
0-51-30	Pass Through Fees-PZ	.00	.00	.00
0-51-41	Professional Fees	1,056.75	500.00	500.00
10-51-45	Training	.00	500.00	500.00
Total Planning & Zoning:		2,367.45	5,100.00	5,200.00
Public Safety				
10-54-10	Crossing Guards	10,422.98	13,000.00	13,000.00
10-54-15	Payroll Taxes	828.64	1,300.00	1,300.00
10-54-19	Crossing Guard Supplies	.00	150.00	150.00
10-54-20	Crossing Guard Training	14.95	200.00	200.00
10-54-25	Emergency Preparedness	224.22	15,000.00	15,000.00
10-54-30	Fire/EMS	140,192.73	140,000.00	140,000.00
10-54-40	911	18,072.00	25,000.00	25,000.00
10-54-60	Police	12,233.00	17,000.00	17,000.00
10-54-70	Animal Control	12,972.14	6,700.00	6,700.00
10-54-75	Electricity - School Flashers	30.61	300.00	300.00
Total Public Safety:		194,991.27	218,650.00	218,650.00
Roads				
10-60-10	Supervisor - Roads	17,837.41	16,850.00	17,356.00
10-60-11	Part-Time Wages	295.10	2,800.00	2,884.00
10-60-12	Maintenance Assistant	13,384.77	12,200.00	12,500.00
10-60-15	Payroll Taxes	2,435.68	3,200.00	3,680.00
10-60-16	Health Insurance	9,247.75	9,000.00	9,000.00
10-60-18	Retirement	.00	2,300.00	2,530.00
*0-60-26	Street Painting	.00	.00	.00

Account Number	Account Title	2023-24 Current year Actual	2024-24 Current year Budget	2024-25 Future year Budget
10-60-30	Walkway Repairs	.00	.00	.00
10-60-40	Signs	.00	.00	.00
10-60-41	Engineering/Professional Fees	35.05	.00	.00
10-60-46	Dues and Subscriptions	.00	.00	.00
10-60-50	Gas, Oil & Vehicle Repair	2,861.99	5,500.00	5,500.00
10-60-55	Snow Removal	11,747.69	.00	.00
10-60-56	Insurance, Liability and Other	5,328.02	7,400.00	7,400.00
10-60-60	Street Lighting	14,356.40	14,500.00	14,500.00
10-60-65	Street Repairs	391.95	.00	.00
10-60-75	Gas - Heating Garage	932.07	600.00	600.00
10-60-76	Storm Water	358.25	.00	.00
10-60-80	Repairs and Maintenance	403.24	.00	.00
10-60-88	Sidewalk - 600 S - 500 & 600 E	11,224.35	20,000.00	.00
10-60-90	Storm Water/Irrigation	.00	.00	.00
Total Roads:		90,839.72	94,350.00	75,950.00
Parks & Recreation				
10-70-10	Supervisor - Parks	18,026.32	16,850.00	17,356.00
10-70-11	Part-Time Wages	413.14	3,800.00	3,914.00
10-70-12	Maintenance Assistant	16,061.44	14,650.00	15,090.00
10-70-15	Payroll Taxes	2,663.82	3,450.00	3,795.00
10-70-16	Health Insurance	10,469.81	10,000.00	10,000.00
10-70-18	Retirement	.00	4,000.00	4,000.00
10-70-30	Cleaning Supplies	1,150.73	600.00	600.00
10-70-40	Maintenance Ryan's Park	52.25	3,000.00	3,000.00
10-70-41	Professional Fees	.00	3,000.00	3,000.00
10-70-45	Maintenance - Grounds	2,327.77	4,200.00	4,200.00
10-70-55	Plant Restoration (Tree City)	.00	2,000.00	2,000.00
10-70-56	Insurance Liability and Other	1,783.60	1,800.00	1,800.00
10-70-65	Soccer League Expenses	756.27	1,000.00	1,000.00
10-70-72	Park Deposit Refund	850.00	750.00	750.00
10-70-74	Building Deposit Refund	100.00	600.00	600.00
10-70-75	Gas	225.29	800.00	800.00
10-70-77	Electricity	636.56	900.00	900.00
10-70-80	Repairs & Maintenance	4,215.89	5,000.00	5,000.00
10-70-82	Dugout Benches - Ball Diamond	.00	500.00	500.00
10-70-83	RAPZ-Population Based Expenses	.00	.00	.00
10-70-86	Park Restroom	40.00	1,600.00	1,600.00
10-70-90	Miscellaneous	.00	1,000.00	1,000.00
Total Parks & Recreation:		59,772.89	79,500.00	80,905.00
School Building Expenses				
10-75-75	School Building Gas	27,951.49	30,000.00	15,000.00
10-75-77	School Building Electricity	1,370.78	3,200.00	3,200.00
10-75-79	School Building Internet	.00	.00	.00
10-75-80	School Repairs & Maintenance	989.83	5,000.00	5,000.00
Total School Building Expenses:		30,312.10	38,200.00	23,200.00
Other Expenses				

Account Number	Account Title	2023-24 Current year Actual	2024-24 Current year Budget	2024-25 Future year Budget
10-90-10	Sanitation	.00	.00	.00
10-90-92	Transfer to CP Fund	141,933.00	141,933.00	67,120.00
Total Other Expenses:		141,933.00	141,933.00	67,120.00
Revenue Total:		558,141.14	757,098.00	673,820.00
Expenditure Total:		711,830.13	777,098.00	673,820.00
Total :		153,688.99-	20,000.00-	.00

Account Number	Account Title	2023-24 Current year Actual	2024-24 Current year Budget	2024-25 Future year Budget
Intergovernmental Revenue				
11-33-15	Mass Transit Taxes	28,497.80	25,000.00	25,000.00
11-33-20	Class 'C' Road	164,732.75	92,000.00	175,000.00
Total Intergovernmental Revenue:		193,230.55	117,000.00	200,000.00
Other Revenue				
11-36-60	Interest Income	1,138.79	.00	.00
Total Other Revenue:		1,138.79	.00	.00
Roads				
11-60-26	Street Painting	4,600.00	6,500.00	6,500.00
11-60-30	Walkway Repairs	/ .00	12,500.00	12,500.00
11-60-40	Signs	681.58	3,000.00	3,000.00
11-60-41	Engineering/Professional Fees	686.79	7,000.00	7,000.00
11-60-55	Snow Removal	42.48	20,000.00	20,000.00
11-60-65	Street Repairs	62,465.81	58,000.00	151,000.00
11-60-85	Equipment	.00	10,000.00	.00
Total Roads:		68,476.66	117,000.00	200,000.00
Revenue Total:		194,369.34	117,000.00	200,000.00
Expenditure Total:		68,476.66	117,000.00	200,000.00
Total :		125,892.68	.00	.00

Account Number	Account Title	2023-24 Current year Actual	2024-24 Current year Budget	2024-25 Future year Budget
Intergovernmental Revenue				
40-33-25	Park Grant (RAPZ)	.00	150,000.00	150,000.00
40-33-30	TPA Grant State of Utah	44,750.00	.00	.00
40-33-33	CCOG Grant	55,000.00	.00	.00
Total Intergovernmental Revenue:		99,750.00	150,000.00	150,000.00
Other				
40-36-10	Interest - Capital Improvement	17,818.59	6,000.00	22,000.00
40-36-30	Sale of surplus property	.00	40,000.00	.00
40-36-90	Transfers from General Fund	141,933.00	141,933.00	67,720.00
40-36-99	Appropriated Fund Balance	.00	339,062.00	.00
Total Other:		159,751.59	526,995.00	89,720.00
Administration				
40-41-83	Administrative	.00	.00	.00
Total Administration:		.00	.00	.00
Capital Projects				
40-60-01	Raze Old Church	209,982.16	210,000.00	.00
40-60-02	New Pavilion-Phase 1 Demo	199.71	25,000.00	.00
40-60-03	Stewart Hill Park - Phase II	56,177.48	99,995.00	.00
40-60-04	Stewart Hill - Phase II (RAPZ)	5,452.50	150,000.00	150,000.00
40-60-05	700 S Road Surface	66,899.50	100,000.00	.00
40-60-06	400 E Handrail	12.98	30,000.00	.00
40-60-07	Old School Stair ramp repair	.00	13,000.00	.00
40-60-78	Chairs	2,000.00	2,000.00	.00
40-60-79	400 S Sidewalk	46,916.82	47,000.00	.00
40-60-80	Transportation Masterplan	.00	.00	.00
40-60-83	Roads	13,616.01	.00	.00
40-60-84	Lower Well	.00	.00	.00
40-60-85	400 South Sidewalk-Sect 1 W	.00	.00	.00
40-60-86	400 South Sidewalk-Sect 2 E	.00	.00	.00
40-60-87	Mower	.00	.00	.00
40-60-88	Aesbestos Abatement - O Church	.00	.00	.00
40-60-89	Stewart Hill Park	.00	.00	.00
40-60-90	Stewart Hill Park (RAPZ funds)	.00	.00	.00
40-60-99	Reserves for future projects	.00	.00	89,720.00
Total Capital Projects:		401,257.16	676,995.00	239,720.00
Other Expenses				
40-80-83	Reserves	.00	.00	.00
Total Other Expenses:		.00	.00	.00
Revenue Total:		259,501.59	676,995.00	239,720.00
Expenditure Total:		401,257.16	676,995.00	239,720.00
Total :		141,755.57-	.00	.00

Account Number	Account Title	2023-24 Current year Actual	2024-24 Current year Budget	2024-25 Future year Budget
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Account Number	Account Title	2023-24 Current year Actual	2024-24 Current year Budget	2024-25 Future year Budget
Licenses and Permits				
41-32-70	Impact Fees - Parks	.00	1,000.00	1,000.00
Total Licenses and Permits:		.00	1,000.00	1,000.00
Other Revenue				
41-36-60	Interest Income	.00	.00	.00
Total Other Revenue:		.00	.00	.00
Capital Projects				
41-60-81	Park Impact Fee Projects	.00	1,000.00	1,000.00
Total Capital Projects:		.00	1,000.00	1,000.00
Revenue Total:		.00	1,000.00	1,000.00
Expenditure Total:		.00	1,000.00	1,000.00
Total :		.00	.00	.00

Account Number	Account Title	2023-24 Current year Actual	2024-24 Current year Budget	2024-25 Future year Budget
Licenses and Permits				
42-32-75	Impact Fees - Roads	.00	9,000.00	9,000.00
Total Licenses and Permits:		.00	9,000.00	9,000.00
Other Revenue				
42-36-60	Interest Income	.00	.00	.00
Total Other Revenue:		.00	.00	.00
Capital Projects				
42-60-81	Road Impact Fee Projects	.00	9,000.00	9,000.00
Total Capital Projects:		.00	9,000.00	9,000.00
Revenue Total:		.00	9,000.00	9,000.00
Expenditure Total:		.00	9,000.00	9,000.00
Total :		.00	.00	.00

Account Number	Account Title	2023-24 Current year Actual	2024-24 Current year Budget	2024-25 Future year Budget
Other				
51-36-10	Charges for Services - Water	266,408.72	476,000.00	476,000.00
51-36-15	Interest Earned - Water	24,968.85	29,600.00	29,600.00
51-36-20	Hookups & Other - Water	.00	1.00	1.00
51-36-30	Impact Fees - Water	.00	1.00	1.00
51-36-40	Water Connection Fees	.00	.00	.00
51-36-65	Grant-State of Utah-ARPA	.00	.00	.00
51-36-95	Misc. Income	.00	.00	.00
51-36-96	Scrap Recovery	2,177.95	1.00	1.00
51-36-98	Container Refunds	.00	1,400.00	1,400.00
51-36-99	Appropriated Fund Balance	.00	681,350.00	.00
Total Other:		293,555.52	1,188,353.00	507,003.00
Water Department				
51-40-01	Mayor and Council	5,086.71	5,580.00	5,580.00
51-40-03	Treasurer	7,936.88	9,100.00	9,100.00
51-40-05	Recorder	6,770.01	7,650.00	7,650.00
51-40-06	Finance Director	3,833.10	5,940.00	5,940.00
51-40-10	Supervisor - Public Works	26,583.67	39,500.00	39,500.00
51-40-11	Part Time Wages	354.12	3,100.00	3,100.00
51-40-12	Maintenance Assistant	13,810.29	15,200.00	15,200.00
51-40-15	Payroll Taxes	4,717.90	6,800.00	6,800.00
51-40-16	Health Insurance	15,060.21	10,300.00	10,300.00
51-40-18	Retirement	.00	13,460.00	13,460.00
51-40-20	1/3 Caselle Fee	1,041.26	1,100.00	1,100.00
51-40-22	Bad Debt	18.15	1,500.00	1,500.00
51-40-25	Billing Expense	27.06	300.00	300.00
51-40-26	Postage	938.04	1,100.00	1,100.00
51-40-35	SKID STEER PAYOFF	9,500.00	10,000.00	.00
51-40-37	Depreciation	.00	72,000.00	72,000.00
51-40-40	Audit	2,833.00	2,300.00	2,300.00
51-40-41	Professional Fees	2,504.84	8,000.00	8,000.00
51-40-43	Legal	.00	500.00	500.00
51-40-46	Dues and Subscriptions	3,489.08	1,100.00	1,100.00
51-40-50	Gas, Oil, & Vehicle Repair	2,954.64	3,100.00	3,100.00
51-40-51	Logan City Water Fees	5,612.40	8,000.00	8,000.00
51-40-55	Insurance Liability and Other	6,785.56	6,600.00	6,600.00
51-40-60	ProLog Water Share Assessment	3,770.00	6,500.00	6,500.00
51-40-65	Repairs and Maintenance	77,148.38	45,000.00	72,000.00
51-40-66	Materials and Supplies	1,418.69	4,500.00	4,500.00
51-40-70	Training and meetings	.00	700.00	.00
51-40-75	Gas	3,673.91	2,400.00	2,400.00
51-40-77	Electricity	44,520.32	41,000.00	41,000.00
51-40-78	Telephone	3,303.16	4,000.00	4,000.00
51-40-79	Internet	351.73	400.00	400.00
51-40-80	Chlorine	3,146.50	4,000.00	4,000.00
51-40-86	Flow Meters	46,749.52	25,000.00	35,000.00
51-40-95	Miscellaneous	.00	150.00	150.00
Total Water Department:		303,885.01	365,880.00	392,180.00

Capital Projects

Account Number	Account Title	2023-24 Current year Actual	2024-24 Current year Budget	2024-25 Future year Budget
51-50-03	Stewart Hill Park - Phase II	5,496.16	50,015.00	.00
51-50-04	River Heights Blvd Water line	.00	2,208.00	.00
51-50-05	Truck and Plow Repairs	18,290.49	19,000.00	.00
51-50-06	Snow Blower	.00	1,250.00	.00
51-50-70	Lower Well Water	649,989.26	650,000.00	.00
51-50-71	River Heights Blvd water	.00	.00	.00
51-50-72	500 East water Line	89,592.34	100,000.00	.00
51-50-73	Stewart Hill Park water	.00	.00	.00
51-50-99	Reserve for future projects	.00	.00	114,823.00
Total Capital Projects:		763,368.25	822,473.00	114,823.00
Revenue Total:		293,555.52	1,188,353.00	507,003.00
Expenditure Total:		1,067,253.26	1,188,353.00	507,003.00
Total :		773,697.74-	.00	.00

Account Number	Account Title	2023-24 Current year Actual	2024-24 Current year Budget	2024-25 Future year Budget
Other				
52-36-10	Charges for Services - Sewer	249,115.21	360,000.00	360,000.00
52-36-20	Interest Earned - Sewer	36,896.79	24,542.00	40,000.00
52-36-25	Sewer Assessment & Other	.00	1.00	1.00
52-36-30	Impact Fees - Sewer	.00	1.00	1.00
52-36-40	Connection Fees	.00	.00	.00
52-36-50	Reimbursements-Sewer	.00	1.00	1.00
52-36-85	Asset Sale	.00	.00	.00
Total Other:		286,012.00	384,545.00	400,003.00
Sewer Department				
52-40-01	Mayor and Council	5,086.71	5,580.00	5,580.00
52-40-03	Treasurer	7,936.88	8,850.00	8,850.00
52-40-05	Recorder	6,770.01	7,500.00	7,500.00
52-40-06	Finance Director	3,832.90	5,940.00	5,940.00
52-40-10	Supervisor - Public Works	9,724.07	9,200.00	9,200.00
52-40-11	Part Time Wages	118.05	1,000.00	1,000.00
52-40-12	Maintenance Assistant	6,905.40	7,850.00	7,850.00
52-40-15	Payroll Taxes	2,861.58	4,300.00	4,300.00
52-40-16	Health Insurance	7,108.26	4,900.00	4,900.00
52-40-18	Retirement	.00	11,710.00	11,710.00
52-40-20	1/3 Caselle Fee	1,041.15	1,100.00	1,100.00
52-40-22	Bad Debt	.00	100.00	100.00
52-40-25	Billing Expense	27.06	250.00	250.00
52-40-26	Postage	938.04	1,100.00	1,100.00
52-40-35	Skid Steer Payoff	9,500.00	10,000.00	.00
52-40-37	Depreciation	.00	23,000.00	23,000.00
52-40-40	Audit	2,833.00	2,300.00	2,300.00
52-40-43	Legal	.00	1,200.00	1,200.00
52-40-45	Professional Fees	68.85	100.00	100.00
52-40-46	Dues and Subscriptions	.00	50.00	50.00
52-40-50	Gas, Oil & Vehicle Repair	2,839.80	3,000.00	3,000.00
52-40-55	Insurance Liability and Other	7,142.66	6,900.00	6,900.00
52-40-65	Repairs and Maintenance	1,162.19	25,000.00	25,000.00
52-40-70	Training and meetings	.00	650.00	650.00
52-40-75	Gas	932.07	500.00	500.00
52-40-77	Electricity	269.75	400.00	400.00
52-40-78	Telephone	3,303.96	2,000.00	2,000.00
52-40-79	Internet	318.57	300.00	300.00
52-40-80	Sewer Treatment	156,173.01	175,000.00	175,000.00
52-40-85	Supplies	108.68	2,000.00	2,000.00
52-40-95	Reserves	.00	.00	88,223.00
Total Sewer Department:		236,948.53	321,780.00	400,003.00
Capital Projects				
52-50-03	Stewart Hill Park - Phase II	.00	50,015.00	.00
52-50-05	Truck and Plows Repair	17,955.43	11,500.00	.00
52-50-06	Sno Blower	1,349.00	1,250.00	.00
52-50-73	800 South Sewer Line	8,067.00	.00	.00
Total Capital Projects:		27,371.43	62,765.00	.00
Revenue Total:		286,012.00	384,545.00	400,003.00

Account Number	Account Title	2023-24 Current year Actual	2024-24 Current year Budget	2024-25 Future year Budget
	Expenditure Total:	264,319.96	384,545.00	400,003.00
	Total :	21,692.04	.00	.00

Account Number	Account Title	2023-24 Current year Actual	2024-24 Current year Budget	2024-25 Future year Budget
Charges for Services				
53-34-80	Storm Drainage	16,783.39	25,000.00	20,000.00
Total Charges for Services:		16,783.39	25,000.00	20,000.00
Other Revenue				
53-36-60	Interest Income	5,878.39	.00	.00
Total Other Revenue:		5,878.39	.00	.00
Storm Sewer				
53-40-22	Bad Debt	6.00	.00	.00
Total Storm Sewer:		6.00	.00	.00
Storm Drain				
53-60-76	Storm Water	6,245.30	5,000.00	5,000.00
53-60-80	Repairs and Maintenance	1,793.86	5,000.00	5,000.00
53-60-90	Storm Water/Irrigation	2,250.00	2,000.00	2,000.00
53-60-95	Reserves	.00	13,000.00	8,000.00
Total Storm Drain:		10,289.16	25,000.00	20,000.00
Revenue Total:		22,661.78	25,000.00	20,000.00
Expenditure Total:		10,295.16	25,000.00	20,000.00
Total :		12,366.62	.00	.00

Account Number	Account Title	2023-24 Current year Actual	2024-24 Current year Budget	2024-25 Future year Budget
Charges for Services				
54-34-80	Sanitation	116,007.71	184,000.00	184,000.00
Total Charges for Services:		116,007.71	184,000.00	184,000.00
Other Revenue				
54-36-60	Interest Income	909.66	.00	.00
Total Other Revenue:		909.66	.00	.00
Bad Debt				
54-40-22	Bad Debt	74.60	.00	.00
Total Bad Debt:		74.60	.00	.00
Sanitation				
54-90-10	Sanitation Contract	134,741.95	160,000.00	160,000.00
54-90-95	Reserves	.00	24,000.00	24,000.00
Total Sanitation:		134,741.95	184,000.00	184,000.00
Revenue Total:		116,917.37	184,000.00	184,000.00
Expenditure Total:		134,816.55	184,000.00	184,000.00
Total :		17,899.18-	.00	.00

Account Number	Account Title	2023-24 Current year Actual	2024-24 Current year Budget	2024-25 Future year Budget
Other				
56-36-30	Impact Fees - Water	.00	5,000.00	5,000.00
56-36-60	Interest Income	.00	.00	.00
Total Other:		.00	5,000.00	5,000.00
Capital Projects				
56-50-70	Impact Fee Projects	.00	5,000.00	5,000.00
56-50-99	Reserves	.00	.00	.00
Total Capital Projects:		.00	5,000.00	5,000.00
Revenue Total:		.00	5,000.00	5,000.00
Expenditure Total:		.00	5,000.00	5,000.00
Total :		.00	.00	.00

Account Number	Account Title	2023-24 Current year Actual	2024-24 Current year Budget	2024-25 Future year Budget
Other				
57-36-30	Impact Fees - Sewer	.00	10,000.00	10,000.00
57-36-60	Interest Income	2,709.88	.00	.00
Total Other:		2,709.88	10,000.00	10,000.00
Capital Projects				
57-50-70	Impact Fee Projects	.00	10,000.00	10,000.00
57-50-99	Reserves	.00	.00	.00
Total Capital Projects:		.00	10,000.00	10,000.00
Revenue Total:		2,709.88	10,000.00	10,000.00
Expenditure Total:		.00	10,000.00	10,000.00
Total :		2,709.88	.00	.00
Grand Totals:		936,624.51-	20,000.00-	.00

Report Criteria:

Includes all accounts

Includes grand totals

Rankings (3-12)	Hanover	Milbank	Pitcher	Mathews	Wright	Ranking:	Project:	Sponsor:	Cost:
						#DIV/0!	New Truck with Blow and Spreader	Tyson Glover	\$114,000.00
						#DIV/0!	Sidewalk 400 East (400 South to 500 South)	Tyson/Clayten	\$25,000.00
						#DIV/0!	Sidewalk 500 East (River Heights Blvd. to 400 South)	Tyson/Clayten	\$25,000.00
						#DIV/0!	Sidewalk 400 East (400 South to River Heights Blvd.)	Tyson/Clayten	\$25,000.00
						#DIV/0!	Sidewalk 600 South (400 East to Summerwild Blvd.)	Tyson/Clayten	\$25,000.00
						#DIV/0!	Sidewalk 500 East (630 South to 700 South- West Side)	Tyson/Clayten	\$20,000.00
						#DIV/0!	Sidewalk 500 East (Complete Sidewalk on East Side of 500 East)	Tyson/Clayten	\$20,000.00
	1	1	1	1	1	1	New Pavillion Behind City Building	Chris/Jason	\$145,000.00
						#DIV/0!	Lower Well Generator	Janet	\$110,000.00
	2	2	2	2	2	2	800 South Sewer Line	Janet	\$130,000.00
								Total of All Projects:	\$639,000.00
								Budget for Capital Projects:	\$369,120.00
								Sewer Funds:	\$130,000.00
								Total Project Funds for 2024-2025:	\$499,120.00
								Already Funded by the Council for 2024-2025:	\$275,000.00
								Total Remaining for Capital Projects for 2024-2025 to be Allocated:	\$224,120.00
								Top Ranked Projects:	#REF!



Prepared by: CLR
24-Jan-24

River Heights City Water Capital Facilities Plan - Engineer's Probable Cost				
Project Priority	Description	Project Total (2022)*	Projected Project Total (3% inflation)*	Prioritization Date
✓ 1	Lower Well Improvements (Near Complete)	\$402,000	\$402,000	2023
✓ 2	River Heights Blvd - 400 East to 500 East	\$254,400	\$269,893	2025
✓ 3	500 East - River Heights Blvd to 400 South (Complete)	\$105,600	\$105,600	2023
4	River Heights Blvd - 500 East to 600 East	\$244,800	\$252,144	2024
5	400 East - 400 South to 700 South	\$331,200	\$361,911	2026
✓ 6	Stewart Hill Drive - Connection Through Park **	\$98,210	\$95,350	2022
7	500 East - 400 South to 700 South	\$421,800	\$503,651	2029
8	Summerwild - 600 South to 700 South	\$336,000	\$356,462	2025
9	600 East - 600 South to 850 South	\$497,400	\$512,322	2024
10	River Heights Blvd - 600 E to Orchard Dr. (loop)	\$230,400	\$283,363	2030
11	Stewart Hill (multiple projects)	\$540,000	\$704,578	2032
TOTAL:		\$3,461,810	\$3,847,274	

2025-2026
2027-2028
Grant?
2029-2030
2026-2027
2025-2026
2030-2031
2032-2033

* Includes design & construction engineering and 10% contingency.
** Public Works Priority - Recognize work will be completed in 2022.

Fraud Risk Assessment

Continued

*Total Points Earned: 335 /395 *Risk Level: Very Low Low Moderate High Very High
 > 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	X	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?		5
b. Procurement?	X	5
c. Ethical behavior?		5
d. Reporting fraud and abuse?		5
e. Travel?	X	5
f. Credit/Purchasing cards (where applicable)?		5
g. Personal use of entity assets?	X	5
h. IT and computer security?	X	5
i. Cash receipting and deposits?	X	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	X	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	X	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?		20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	X	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	X	20
7. Does the entity have or promote a fraud hotline?	X	20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?	X	20

*Entity Name: River Heights City

*Completed for Fiscal Year Ending: FY 2024 *Completion Date: 05/05/2024

*CAO Name: Jason Thompson, Mayor *CFO Name: David Sanderson

*CAO Signature:  *CFO Signature: David Sanderson Digitally signed by David Sanderson Date: 2024.05.05 14:12:52 -0600

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	X			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	X			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".	X			
4. Are all the people who have access to blank checks different from those who are authorized signers?	X			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	X			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	X			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	X			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	X			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	X			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	X			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			

* MC = Mitigating Control