

**RIVER HEIGHTS, UTAH**  
**RESOLUTION NO. 3-2026**

**A RESOLUTION ADOPTING THE TENTATIVE BUDGET, THE PROPERTY TAX IMPACT SCHEDULE, AND SETTING THE DATE FOR A PUBLIC HEARING ON THE TENTATIVE BUDGET.**

**WHEREAS**, the River Heights City Budget Officer has filed a proposed budget and a separately available Property Tax Impact Schedule with the River Heights City Council (hereafter “City Council”) for the fiscal year 2026-2027; and

**WHEREAS**, Utah laws governing budget adoption and setting of tax rates and federal laws governing receipt and disbursement of federal funds have been or will be complied with; and

**WHEREAS**, the City Council, hereby determines that it is in the best interests of the citizens of River Heights City to adopt a tentative budget for River Heights City for the 2026-2027 fiscal year.

**WHEREAS**, the City is required to call and hold a public hearing for truth and taxation and desires to do so; and

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of River Heights City, Utah, as follows:

Section 1. The budget attached hereto (herein the “Tentative Budget”), in the amounts shown in Exhibit A is hereby tentatively adopted.

Section 2. Citizens in attendance at the public hearing shall be permitted to provide written or oral comments for or against the Tentative Budget or any of its individual funds.

Section 3. A copy of the Tentative Budget and a summary of the Tentative Budget and the City’s proposed use of the various federal funds in the context of the Tentative Budget shall be placed on record at the City Recorder’s Office at the same address indicated above, at least ten days prior to the adoption of the final Budget, for inspection by the general public during normal office hours.

Section 4. The Property Tax Impact Schedule, presented as part of the Tentative Budget and also as a separate item available apart from any other budget documents, is hereby adopted. The Property Tax Impact Schedule shall remain available for public inspection during normal office hours until all required hearings have occurred and a final budget is adopted for the 2026-2027 fiscal year.

Section 5. A public hearing to consider the Tentative Budget for final adoption shall be held on June 16, 2026, at 7:00 p.m. in the River Heights City Offices located at 520 South 500 East River Heights, Utah 84321. This hearing shall also be conducted electronically. The City Recorder is hereby directed to give notice of said hearing as required by state law.

Section 6. The adopted Tentative Budget shall be considered to be the “Interim Budget” as defined in Utah Code Section 59-2-924(1)(s).

Section 7. All parts of this Resolution are severable, and if any section, clause or provision of this Resolution shall, for any reason, be held to be invalid or unenforceable, the invalidity or unenforceability of any such section, clause or provision shall not affect the remaining sections, clauses or provisions of this Resolution.

Section 8. This Resolution shall become effective upon passage.

**ADOPTED** by the River Heights City Council this 19<sup>th</sup> day of May, 2026.

**PASSED AND APPROVED** by the City Council of River Heights, Utah, this 19<sup>th</sup> day of May, 2026.

**RIVER HEIGHTS CITY COUNCIL**  
*Lance Pitcher*

Lance Pitcher, Mayor pro tem

SEAL



**VOTING:**

Chris Milbank	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Janet Mathews	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Kandi Evans	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Lance Pitcher	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay
Mark Malmstrom	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Nay

**PRESENTED** to the Mayor of the City of River Heights for approval this 26 day of May, 2026.

**APPROVED** this 26 day of May, 2026.

*Blake Wright*  
\_\_\_\_\_  
Mayor Blake Wright

**ATTEST:**

*Sheila Lind*  
\_\_\_\_\_  
Sheila Lind, City Recorder

**DEPOSITED** in the office of the City Recorder this 26 day of May, 2026.  
**RECORDED** this 26 day of May, 2026.

EXHIBIT A  
Budget FY27

River Heights City - General Fund

Revenues	Budget		
	Budget FY 2027	Without Tax Increase FY 2027	\$\$\$ Difference
Taxes	\$ 696,450	\$ 610,200	\$ (86,250)
License and Permits	48,400	48,400	0
Charges For Service	51,300	51,300	0
Fines and Forfeitures	600	600	0
Miscellaneous Revenue	17,200	17,200	0
<b>Total General Fund Revenues</b>	<b>\$ 813,950</b>	<b>\$ 727,700</b>	<b>\$ (86,250)</b>

Expenditures	Actual		
	Budget FY 2027	To Date FY 2027	\$\$\$ Difference
Administration	\$ 221,500	\$ 221,500	\$ -
Office expenses	30,500	30,500	0
Community affairs	18,350	18,350	0
Planning and Zoning	7,300	7,300	0
Public Safety	224,700	224,700	0
Roads	121,700	106,200	(15,500)
Parks & Recreation	130,650	100,650	(30,000)
School Building	12,050	12,050	0
Transfer to CP fund	47,200	6,450	(40,750)
<b>Total General Fund Expenditures</b>	<b>\$ 813,950</b>	<b>\$ 727,700</b>	<b>\$ (86,250)</b>
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Account Number	Account Title	2025-26 Current year Actual	2025-26 Current year Budget	07/25-06/26 Cur YTD Variance	2026-27 Future year Budget	Budget Changes
<b>General Fund</b>						
<b>Taxes</b>						
10-31-10	Property Tax	112,892	149,500	36,608	201,250	
10-31-20	Sales Tax	267,393	400,000	132,607	400,000	
10-31-30	Franchise Tax	75,190	80,000	4,810	80,000	
10-31-50	Redemption Taxes	460	700	240	700	
10-31-60	UPP Taxes (personal property)	1,210	7,500	6,290	7,500	
10-31-70	UPP Fees & Lieu (Vehicle Tax)	5,092	7,000	1,908	7,000	
Total Taxes:		462,237	644,700	182,463	696,450	
<b>Licenses and Permits</b>						
10-32-10	Zoning Clearance Permits	2,438	1,000	-1,438	4,000	
10-32-20	Home Occupation License	1,900	2,000	100	2,000	
10-32-30	Conditional Use Permits	350	400	50	400	
10-32-40	Subdivision Fees	3,150	1,000	-2,150	1,000	
10-32-50	Cache County 20% Bldg. Fee	1,181	2,000	819	2,000	
10-32-60	Dog Fees	6,718	6,000	-718	6,000	
10-32-85	911	29,878	33,000	3,122	33,000	
Total Licenses and Permits:		45,615	45,400	-215	48,400	
<b>Charges for Services</b>						
10-34-10	Parks and Rec. & Rent Park	1,175	1,000	-175	1,000	
10-34-30	Late Fees	258	300	42	300	
10-34-40	School Building Rental Income	88,810	25,000	-63,810	50,000	
Total Charges for Services:		90,243	26,300	-63,943	51,300	
<b>Fines and Forfeitures</b>						
10-35-10	Fines and Forfeitures	736	600	-136	600	
Total Fines and Forfeitures:		736	600	-136	600	
<b>Other Revenue</b>						
10-36-17	Apple Days-Fun Run	0	110	110	0	
10-36-18	Apple Days-Tennis	0	60	60	0	
10-36-20	Apple Days	931	0	-931	1,000	
10-36-21	Vendor Booth-Apple Days	0	255	255	0	
10-36-30	Rent - City Building	300	200	-100	200	
10-36-35	Right of Way Fees	700	0	-700	0	
10-36-50	Contribution	0	2,000	2,000	1,000	
10-36-60	Interest Income	27,234	18,000	-9,234	15,000	
Total Other Revenue:		29,165	20,625	-8,540	17,200	
<b>Administration</b>						
10-41-01	Mayor and Council	35,840	26,040	-9,800	47,000	
10-41-03	Treasurer	8,318	14,500	6,182	14,500	
10-41-05	Recorder	26,168	42,800	16,632	42,800	

Account Number	Account Title	2025-26 Current year Actual	2025-26 Current year Budget	07/25-06/26 Cur YTD Variance	2026-27 Future year Budget	Budget Changes
10-41-06	Finance Director	3,501	5,100	1,599	5,100	
10-41-10	Supervisor of Public Works	20,262	17,330	-2,932	20,000	
10-41-15	Payroll Taxes	6,980	10,057	3,077	14,000	
10-41-16	Health Insurance	23,171	17,500	-5,671	36,000	
10-41-18	Retirement	7,837	11,000	3,163	15,000	
10-41-40	Audit	2,833	3,800	967	3,000	
10-41-41	Professional Fees	6,113	6,000	-113	8,000	
10-41-43	Legal	11,419	14,000	2,581	4,000	
10-41-46	Dues and Subscriptions	3,156	2,250	-906	4,000	
10-41-55	Insurance Liability and Other	1,453	4,000	2,547	3,000	
10-41-65	Repairs and Maintenance	3,421	1,000	-2,421	1,000	
10-41-70	Training and Meetings	2,319	2,000	-319	2,000	
10-41-80	Bank Service Charges	1,572	1,600	28	1,600	
10-41-95	Miscellaneous	5,403	500	-4,903	500	
<b>Total Administration:</b>		<b>169,766</b>	<b>179,477</b>	<b>9,711</b>	<b>221,500</b>	
<b>Office Expenses</b>						
10-44-10	Office and General Supplies	1,943	5,500	3,557	5,500	
10-44-15	Dinner & Party	1,750	2,000	250	2,000	
10-44-17	Computer Maintenance	0	1,600	1,600	2,500	
10-44-20	Computer Updates	0	500	500	0	
10-44-25	Computer - Recorder	0	550	550	0	
10-44-30	Copy Machine Maintenance	0	1,000	1,000	0	
10-44-35	1/3 Caselle	452	1,500	1,048	2,200	
10-44-40	Elections	0	6,000	6,000	0	
10-44-45	Fax, Copier, Printer	1,076	2,500	1,424	2,500	
10-44-47	Fire Extinguisher Service	593	250	-343	250	
10-44-50	Newsletter/Fliers	929	1,700	771	1,700	
10-44-52	Newspaper Ads	177	0	-177	250	
10-44-55	Postage	1,020	1,600	580	1,200	
10-44-65	Software	794	2,500	1,706	1,500	
10-44-70	Education, Travel, & Training	0	3,500	3,500	3,500	
10-44-75	Gas	457	1,500	1,043	1,500	
10-44-77	Electricity	1,535	1,300	-235	1,600	
10-44-78	Telephone	1,493	2,500	1,007	1,300	
10-44-79	Computer/IT	6,094	800	-5,294	1,000	
10-44-85	Website	1,620	500	-1,120	2,000	
<b>Total Office Expenses:</b>		<b>19,932</b>	<b>37,300</b>	<b>17,368</b>	<b>30,500</b>	
<b>Community Affairs</b>						
10-48-20	Apple Days	7,865	8,000	135	8,000	
10-48-21	Events (X-mas Tree Lighting)	350	500	150	500	
10-48-30	Civic Projects	299	500	201	500	
10-48-50	Summer Reading Program	266	350	84	350	
10-48-60	Library	0	4,700	4,700	6,000	
10-48-70	Royalty/Ambassadors	1,350	3,000	1,650	3,000	

Account Number	Account Title	2025-26 Current year Actual	2025-26 Current year Budget	07/25-06/26 Cur YTD Variance	2026-27 Future year Budget	Budget Changes
<b>Total Community Affairs:</b>		10,131	17,050	6,919	18,350	
<b>Planning &amp; Zoning</b>						
10-51-07	Planning Commission	794	1,200	406	1,200	
10-51-19	Advertising, Notices	514	500	-14	600	
10-51-20	Cache County Planner	3,150	3,500	350	3,500	
10-51-30	Pass Through Fees-PZ	-2,701	0	2,701	0	
10-51-41	Professional Fees	-1,538	500	2,038	500	
10-51-45	Training	0	500	500	1,500	
<b>Total Planning &amp; Zoning:</b>		220	6,200	5,980	7,300	
<b>Public Safety</b>						
10-54-10	Crossing Guards	6,623	13,000	6,377	13,000	
10-54-15	Payroll Taxes	517	1,300	783	1,300	
10-54-19	Crossing Guard Supplies	0	150	150	1,500	
10-54-20	Crossing Guard Training	0	200	200	200	
10-54-25	Emergency Preparedness	0	2,000	2,000	2,000	
10-54-30	Fire/EMS	148,730	150,000	1,270	150,000	
10-54-40	911	22,611	33,000	10,389	33,000	
10-54-60	Police	11,256	17,000	5,744	17,000	
10-54-70	Animal Control	3,776	6,700	2,924	6,700	
10-54-75	Electricity - School Flashers	28	0	-28	0	
<b>Total Public Safety:</b>		193,541	223,350	29,809	224,700	
<b>Roads</b>						
10-60-10	Supervisor - Roads	15,758	17,356	1,598	20,000	
10-60-11	Part-Time Wages	2,191	2,884	693	5,000	
10-60-12	Maintenance Assistant	12,586	13,700	1,114	15,000	
10-60-15	Payroll Taxes	2,328	3,680	1,352	8,000	
10-60-16	Health Insurance	10,728	10,600	-128	14,000	
10-60-18	Retirement	4,492	4,600	108	9,000	
10-60-41	Engineering/Professional Fees	17	0	-17	100	
10-60-50	Gas, Oil & Vehicle Repair	1,839	5,500	3,661	5,500	
10-60-56	Insurance, Liability and Other	5,875	7,400	1,525	7,500	
10-60-60	Street Lighting	17,683	14,500	-3,183	18,000	
10-60-75	Gas - Heating Garage	457	600	143	600	
10-60-80	Roads O&M	2,677	0	-2,677	3,500	
10-60-88	Sidewalk Repairs	0	0	0	15,500	
<b>Total Roads:</b>		76,631	80,820	4,189	121,700	
<b>Parks &amp; Recreation</b>						
10-70-10	Supervisor - Parks	16,197	17,356	1,159	20,000	
10-70-11	Part-Time Wages	3,067	3,914	847	15,000	
10-70-12	Maintenance Assistant	15,103	16,400	1,297	17,500	
10-70-15	Payroll Taxes	2,617	3,795	1,178	4,500	
10-70-16	Health Insurance	11,570	11,400	-170	23,500	

Account Number	Account Title	2025-26 Current year Actual	2025-26 Current year Budget	07/25-06/26 Cur YTD Variance	2026-27 Future year Budget	Budget Changes
10-70-18	Retirement	4,895	5,000	105	9,000	
10-70-30	Cleaning Supplies	0	600	600	0	
10-70-40	Maintenance Park	993	4,000	3,007	0	
10-70-41	Professional Fees	0	3,000	3,000	2,000	
10-70-55	Plant Restoration (Tree City)	0	2,000	2,000	2,000	
10-70-56	Insurance Liability and Other	1,924	1,800	-124	1,500	
10-70-65	Soccer League Expenses	324	1,000	676	1,400	
10-70-72	Park Deposit Refund	300	750	450	750	
10-70-74	Building Deposit Refund	0	600	600	600	
10-70-75	Gas	1,509	800	-709	2,000	
10-70-77	Electricity	560	900	340	900	
10-70-80	Parks O&M	8,739	11,500	2,761	30,000	
10-70-86	Park Restroom	1,207	1,600	393	0	
Total Parks & Recreation:		69,006	86,415	17,409	130,650	
<b>School Building Expenses</b>						
10-75-75	School Building Gas	0	3,750	3,750	3,750	
10-75-77	School Building Electricity	56	800	744	800	
10-75-80	School Repairs & Maintenance	5,648	7,500	1,852	7,500	
Total School Building Expenses:		5,704	12,050	6,346	12,050	
<b>Other Expenses</b>						
10-90-92	Contribution to CP Fund	0	42,963	42,963	0	
10-90-94	Contributi to Storm Sewer Fund	0	52,000	52,000	0	
10-90-95	Reserves	0	0	0	47,200	
Total Other Expenses:		0	94,963	94,963	47,200	
General Fund Revenue Total:		627,995	737,625	109,630	813,950	
General Fund Expenditure Total:		544,930	737,625	192,695	813,950	
Total General Fund:		83,065	0	-83,065	0	

Account Number	Account Title	2025-26 Current year Actual	2025-26 Current year Budget	07/25-06/26 Cur YTD Variance	2026-27 Future year Budget	Budget Changes
<b>CLASS C ROAD MASS TRANSIT</b>						
<b>Intergovernmental Revenue</b>						
11-33-15	Mass Transit Taxes	26,688	25,000	-1,688	25,000	
11-33-20	Class 'C' Road	120,763	175,000	54,237	175,000	
Total Intergovernmental Revenue:		147,451	200,000	52,549	200,000	
<b>Other Revenue</b>						
11-36-60	Interest Income	6,853	5,000	-1,853	5,000	
Total Other Revenue:		6,853	5,000	-1,853	5,000	
<b>Roads</b>						
11-60-26	Street Painting	9,800	6,500	-3,300	10,000	
11-60-30	Walkway Repairs	12,024	12,500	476	9,000	
11-60-40	Signs	0	3,000	3,000	3,000	
11-60-41	Engineering/Professional Fees	1,557	7,000	5,443	7,000	
11-60-55	Snow Removal	1,518	20,000	18,482	20,000	
11-60-65	Street Repairs	56,277	156,000	99,723	156,000	
Total Roads:		81,177	205,000	123,823	205,000	
CLASS C ROAD MASS TRANSIT Revenue Total:		154,304	205,000	50,696	205,000	
CLASS C ROAD MASS TRANSIT Expenditure Total:		81,177	205,000	123,823	205,000	
Total CLASS C ROAD MASS TRANSIT:		73,127	0	-73,127	0	

Account Number	Account Title	2025-26 Current year Actual	2025-26 Current year Budget	07/25-06/26 Cur YTD Variance	2026-27 Future year Budget	Budget Changes
<b>Capital Projects Fund</b>						
<b>Intergovernmental Revenue</b>						
40-33-25	Park Grant (RAPZ)	120,000	50,000	-70,000	85,000	
40-33-28	RPАЗ POPULAITON FUNDS	6,285	0	-6,285	0	
Total Intergovernmental Revenue:		126,285	50,000	-76,285	85,000	
<b>Other</b>						
40-36-10	Interest - Capital Improvement	7,386	10,000	2,614	1,000	
40-36-90	Contribution from General Fund	0	42,963	42,963	0	
40-36-99	Appropriated Fund Balance	0	0	0	171,000	
Total Other:		7,386	52,963	45,577	172,000	
<b>Capital Projects</b>						
40-60-04	Stewart Hill - Phase II (RAPZ)	0	50,000	50,000	120,000	
40-60-08	Pavillion (City Hall)	1,658	0	-1,658	0	
40-60-10	Maint Vehicle - Truck	0	0	0	12,000	
40-60-11	Mower	0	0	0	15,000	
40-60-12	Old School Windows	0	0	0	65,000	
40-60-13	Old School ADA Ramp	0	0	0	30,000	
40-60-14	Council Room Improvements	0	0	0	15,000	
40-60-80	Transportation Masterplan	15,590	0	-15,590	0	
40-60-99	Reserves for future projects	0	52,963	52,963	0	
Total Capital Projects:		17,248	102,963	85,715	257,000	
Capital Projects Fund Revenue Total:		133,671	102,963	-30,708	257,000	
Capital Projects Fund Expenditure Total:		17,248	102,963	85,715	257,000	
Total Capital Projects Fund:		116,423	0	-116,423	0	

Account Number	Account Title	2025-26 Current year Actual	2025-26 Current year Budget	07/25-06/26 Cur YTD Variance	2026-27 Future year Budget	Budget Changes
<b>Park Impact Fees</b>						
<b>Licenses and Permits</b>						
41-32-70	Impact Fees - Parks	903	1,000	97	1,000	
	Total Licenses and Permits:	903	1,000	97	1,000	
<b>Capital Projects</b>						
41-60-81	Park Impact Fee Projects	0	1,000	1,000	1,000	
	Total Capital Projects:	0	1,000	1,000	1,000	
	Park Impact Fees Revenue Total:	903	1,000	97	1,000	
	Park Impact Fees Expenditure Total:	0	1,000	1,000	1,000	
	Total Park Impact Fees:	903	0	-903	0	

Account Number	Account Title	2025-26 Current year Actual	2025-26 Current year Budget	07/25-06/26 Cur YTD Variance	2026-27 Future year Budget	Budget Changes
<b>Road Impact Fees</b>						
<b>Licenses and Permits</b>						
42-32-75	Impact Fees - Roads	0	9,000	9,000	9,000	
Total Licenses and Permits:		0	9,000	9,000	9,000	
<b>Capital Projects</b>						
42-60-81	Road Impact Fee Projects	0	9,000	9,000	9,000	
Total Capital Projects:		0	9,000	9,000	9,000	
Road Impact Fees Revenue Total:		0	9,000	9,000	9,000	
Road Impact Fees Expenditure Total:		0	9,000	9,000	9,000	
Total Road Impact Fees:		0	0	0	0	

Account Number	Account Title	2025-26 Current year Actual	2025-26 Current year Budget	07/25-06/26 Cur YTD Variance	2026-27 Future year Budget	Budget Changes
<b>Water Fund</b>						
<b>Other</b>						
51-36-10	Charges for Services - Water	284,396	500,000	215,604	500,000	
51-36-15	Interest Earned - Water	12,763	25,000	12,237	25,000	
51-36-20	Hookups & Other - Water	1,500	0	-1,500	1,500	
51-36-96	Scrap Recovery	578	0	-578	750	
51-36-98	Container Refunds	0	1,400	1,400	1,400	
51-36-99	Appropriated Fund Balance	0	0	0	117,750	
Total Other:		289,237	526,400	227,163	646,400	
<b>Water Department</b>						
51-40-01	Mayor and Council	7,680	5,580	-2,100	10,100	
51-40-03	Treasurer	8,073	13,900	5,827	13,900	
51-40-05	Recorder	6,544	11,000	4,456	9,900	
51-40-06	Finance Director	3,500	5,940	2,440	4,800	
51-40-10	Supervisor - Public Works	28,017	39,500	11,483	30,000	
51-40-11	Part Time Wages	2,629	3,100	471	3,100	
51-40-12	Maintenance Assistant	15,103	16,400	1,297	17,500	
51-40-16	Payroll Taxes	4,960	6,800	1,840	8,000	
51-40-16	Health Insurance	17,734	17,500	-234	20,000	
51-40-18	Retirement	8,325	21,800	13,475	12,000	
51-40-20	1/3 Caselle Fee	452	1,100	648	2,200	
51-40-22	UB Write Offs	0	1,500	1,500	1,500	
51-40-25	Billing Expense	192	300	108	300	
51-40-26	Postage	909	1,100	191	1,000	
51-40-40	Audit	2,833	2,300	-533	3,000	
51-40-41	Professional Fees	5,846	4,000	-1,846	4,000	
51-40-43	Legal	0	500	500	500	
51-40-46	Dues and Subscriptions	1,131	1,100	-31	1,200	
51-40-50	Gas, Oil, & Vehicle Repair	2,759	3,100	341	3,100	
51-40-51	Logan City Water Fees	7,457	8,000	543	8,000	
51-40-55	Insurance Liability and Other	7,442	6,600	-842	9,000	
51-40-60	ProLog Water Share Assessment	7,095	6,500	-595	8,500	
51-40-65	Water O&M	60,400	50,000	-10,400	166,000	
51-40-66	Materials and Supplies	3,696	4,500	804	0	
51-40-70	Training and meetings	0	3,500	3,500	3,500	
51-40-75	Gas	1,666	2,400	734	2,400	
51-40-77	Electricity	50,951	41,000	-9,951	52,000	
51-40-78	Telephone	5,825	4,000	-1,825	4,000	
51-40-79	Internet	1,462	400	-1,062	4,000	
51-40-80	Chlorine	3,440	4,000	560	4,900	
51-40-86	Flow Meters	9,928	35,000	25,072	35,000	
51-40-95	Miscellaneous	0	147	147	0	
Total Water Department:		276,048	322,567	46,519	443,400	
<b>Capital Projects</b>						
51-50-74	Maint Vehicle Truck	0	0	0	18,000	
51-50-75	Generator Water Well	0	0	0	185,000	

Account Number	Account Title	2025-26 Current year Actual	2025-26 Current year Budget	07/25-06/26 Cur YTD Variance	2026-27 Future year Budget	Budget Changes
51-50-99	Reserve for future projects	0	203,833	203,833	0	
Total Capital Projects:		0	203,833	203,833	203,000	
Water Fund Revenue Total:		299,237	526,400	227,163	646,400	
Water Fund Expenditure Total:		276,048	526,400	250,352	646,400	
Total Water Fund:		23,189	0	-23,189	0	

Account Number	Account Title	2025-26 Current year Actual	2025-26 Current year Budget	07/25-06/26 Cur YTD Variance	2026-27 Future year Budget	Budget Changes
<b>Sewer Fund</b>						
<b>Other</b>						
52-36-10	Charges for Services - Sewer	316,237	360,000	43,763	360,000	
52-36-20	Interest Earned - Sewer	31,148	50,000	18,852	50,000	
52-36-25	Sewer Assessment & Other	4,445	0	-4,445	0	
52-36-99	Appropriated Fund Balance	0	0	0	15,600	
Total Other:		351,830	410,000	58,170	425,600	
<b>Sewer Department</b>						
52-40-01	Mayor and Council	7,680	5,580	-2,100	10,100	
52-40-03	Treasurer	8,073	14,000	5,927	14,000	
52-40-05	Recorder	6,544	10,850	4,306	9,900	
52-40-06	Finance Director	3,500	5,940	2,440	4,800	
52-40-10	Supervisor - Public Works	10,762	9,200	-1,562	11,000	
52-40-11	Part Time Wages	876	1,000	124	1,000	
52-40-12	Maintenance Assistant	7,552	8,300	748	8,700	
52-40-15	Payroll Taxes	3,052	4,300	1,248	5,000	
52-40-16	Health Insurance	8,690	8,700	10	10,000	
52-40-18	Retirement	4,637	18,000	13,363	7,000	
52-40-20	1/3 Caselle Fee	452	1,100	648	2,200	
52-40-22	UB Write Offs	0	100	100	100	
52-40-25	Billing Expense	192	250	58	250	
52-40-26	Postage	909	1,100	191	1,000	
52-40-37	Depreciation	0	23,000	23,000	23,000	
52-40-40	Audit	2,833	2,300	-533	3,000	
52-40-41	Professional Fees	63	100	37	100	
52-40-43	Legal	0	1,200	1,200	1,200	
52-40-46	Dues and Subscriptions	75	50	-25	100	
52-40-50	Gas, Oil & Vehicle Repair	2,592	3,000	408	3,000	
52-40-55	Insurance Liability and Other	7,834	6,900	-934	9,000	
52-40-65	Sewer O&M	1,129	25,000	23,871	25,000	
52-40-70	Training and meetings	0	650	650	650	
52-40-75	Gas	457	500	43	500	
52-40-77	Electricity	789	400	-389	1,000	
52-40-78	Telephone	6,197	2,000	-4,197	1,000	
52-40-79	Internet	1,092	300	-792	1,000	
52-40-80	Sewer Treatment	203,484	175,000	-28,484	240,000	
52-40-85	Supplies	0	2,000	2,000	2,000	
52-40-95	Reserves	0	79,180	79,180	0	
Total Sewer Department:		289,465	410,000	120,535	395,600	
<b>Capital Projects</b>						
52-50-07	Maint Vehicle Truck	0	0	0	30,000	
Total Capital Projects:		0	0	0	30,000	
Sewer Fund Revenue Total:		351,830	410,000	58,170	425,600	
Sewer Fund Expenditure Total:		289,465	410,000	120,535	425,600	

Account Number	Account Title	2025-26 Current year Actual	2025-26 Current year Budget	07/25-06/26 Cur YTD Variance	2026-27 Future year Budget	Budget Changes
Total Sewer Fund:		62,365	0	-62,365	0	

Account Number	Account Title	2025-26 Current year Actual	2025-26 Current year Budget	07/25-06/26 Cur YTD Variance	2026-27 Future year Budget	Budget Changes
<b>Storm Sewer Fund</b>						
<b>Charges for Services</b>						
53-34-80	Storm Drainage	23,065	20,000	-3,065	22,000	
Total Charges for Services:		23,065	20,000	-3,065	22,000	
<b>Other Revenue</b>						
53-36-60	Interest Income	1,396	0	-1,396	1,000	
Total Other Revenue:		1,396	0	-1,396	1,000	
<b>Other Revenue</b>						
53-38-90	Contribution General Fund	0	52,000	52,000	0	
Total Other Revenue:		0	52,000	52,000	0	
<b>Other Revenue</b>						
53-39-90	Appropriated Fund Balance	0	15,000	15,000	0	
Total Other Revenue:		0	15,000	15,000	0	
<b>Storm Drain</b>						
53-60-76	Storm Water - Prof Fees	5,168	5,000	-168	5,000	
53-60-80	Repairs and Maintenance	1,973	5,000	3,028	2,500	
53-60-90	Storm Water/Irrigation Co Matc	0	2,000	2,000	2,000	
53-60-95	Reserves	0	0	0	13,500	
Total Storm Drain:		7,140	12,000	4,860	23,000	
<b>Storm Drain</b>						
53-70-71	Storm Water Project	0	75,000	75,000	0	
Total Storm Drain:		0	75,000	75,000	0	
Storm Sewer Fund Revenue Total:		24,460	87,000	62,540	23,000	
Storm Sewer Fund Expenditure Total:		7,140	87,000	79,860	23,000	
Total Storm Sewer Fund:		17,320	0	-17,320	0	

Account Number	Account Title	2025-26 Current year Actual	2025-26 Current year Budget	07/25-06/26 Cur YTD Variance	2026-27 Future year Budget	Budget Changes
<b>Sanitation Fund</b>						
<b>Charges for Services</b>						
54-34-80	Sanitation	202,155	190,000	-12,155	200,000	
Total Charges for Services:		202,155	190,000	-12,155	200,000	
<b>Other Revenue</b>						
54-36-60	Interest Income	1,277	0	-1,277	0	
Total Other Revenue:		1,277	0	-1,277	0	
<b>Sanitation</b>						
54-90-10	Sanitation Contract	186,354	170,000	-16,354	190,000	
54-90-95	Reserves	0	20,000	20,000	10,000	
Total Sanitation:		186,354	190,000	3,646	200,000	
Sanitation Fund Revenue Total:		203,432	190,000	-13,432	200,000	
Sanitation Fund Expenditure Total:		186,354	190,000	3,646	200,000	
Total Sanitation Fund:		17,078	0	-17,078	0	

Account Number	Account Title	2025-26 Current year Actual	2025-26 Current year Budget	07/25-06/26 Cur YTD Variance	2026-27 Future year Budget	Budget Changes
<b>Water Impact Fees</b>						
<b>Other</b>						
56-36-30	Impact Fees - Water	3,251	5,000	1,749	5,000	
	Total Other:	3,251	5,000	1,749	5,000	
<b>Capital Projects</b>						
56-50-70	Impact Fee Projects	11,016	5,000	-6,016	5,000	
	Total Capital Projects:	11,016	5,000	-6,016	5,000	
	Water Impact Fees Revenue Total:	3,251	5,000	1,749	5,000	
	Water Impact Fees Expenditure Total:	11,016	5,000	-6,016	5,000	
	Total Water Impact Fees:	-7,765	0	7,765	0	

Account Number	Account Title	2025-26 Current year Actual	2025-26 Current year Budget	07/25-06/26 Cur YTD Variance	2026-27 Future year Budget	Budget Changes
<b>Sewer Impact Fees</b>						
<b>Other</b>						
57-36-30	Impact Fees - Sewer	1,225	10,000	8,775	10,000	
57-36-60	Interest Income	2,526	0	-2,526	0	
Total Other:		3,751	10,000	6,249	10,000	
<b>Capital Projects</b>						
57-50-70	Impact Fee Projects	11,228	10,000	-1,228	10,000	
Total Capital Projects:		11,228	10,000	-1,228	10,000	
Sewer Impact Fees Revenue Total:		3,751	10,000	6,249	10,000	
Sewer Impact Fees Expenditure Total:		11,228	10,000	-1,228	10,000	
Total Sewer Impact Fees:		-7,477	0	7,477	0	
Grand Revenue Total:		1,802,834	2,283,988	481,154	2,595,950	
Grand Expenditure Total:		1,424,607	2,283,988	859,381	2,595,950	
Grand Totals:		378,227	0	-378,227	0	

## Property Tax Impact Schedule for River Heights City

### Proposed Property Tax Impact Schedule

River Heights City will consider an increase to its property tax rate from 0.000476 to .0008285 (estimated) to generate an additional \$86,250. The following is intended to provide decision makers and the public with an explanation of how the City's operations would be affected if the proposed property tax increase is adopted.

River Heights City Current Property Tax Rate	0.0004760
River Heights City Current Property Tax Revenue	\$115,000.00
Proposed Revenue with Tax Change	\$201,250.00
New Property Tax Revenue to River Heights City	\$86,250.00

Estimated Increase to River Heights City Property Tax Revenue 75%

Estimated Increase to a primary residence of \$292,085.00	\$102.96
Estimated increase to a business valued at \$3,361,297.00	\$1,184.86

Affected Departments	Proposed Budget	Budget Without Tax Change	Budget Change
Parks (10-70)	\$130,650	\$90,650	\$40,000

**Impact of Tax Increase** - The Parks Department will maintain current level of service with added park space. Increase also covers increased wages and benefits.

Affected Departments	Proposed Budget	Budget Without Tax Change	Budget Change
Roads (10-60)	\$121,700	\$106,200	\$15,500

**Impact of Tax Increase** - The Roads Department will use the increase for sidewalk repairs.

Affected Departments	Proposed Budget	Budget Without Tax Change	Budget Change
Administration (10-41)	\$221,500	\$190,750	\$30,750

**Impact of Tax Increase** - The Administration Department will use the increase to fund wages and benefits with rising costs.

Total General Fund Change: \$86,250.00