

River Heights City FY27 Budget Message

FY27 Budget Summary & FY26 Comparison

Overview

River Heights City's FY2027 proposed budget reflects moderate growth in revenues and expenditures across all major funds, with the most significant change being an \$85,101 increase in property tax revenue (FY 2026-2027 certified amount is \$116,154; the proposed amount is \$201,255) due to initiating the Truth in Taxation process and raising the Certified Tax Rate.

This increase accounts for nearly all General Fund revenue growth between FY26 and FY27.

General Fund Summary

Revenues

- FY26 Revenue: \$922,625
- FY27 Revenue: \$816,801
- Change: -\$105,824

Key Drivers

- Property Tax: FY27 increase totals \$85,101 due to Truth in Taxation. (\$116,154 ... \$201,255).
- School Building Rental Income: Doubles (25,000 → 52,846).
- FY26 transfer from general fund reserves account: \$185,000
- Other revenues remain mostly flat or show small adjustments.

Expenditures

- FY26 Expenditures: \$922,625
- FY27 Expenditures: \$816,801
- Change: -\$105,824

Notable Increases

- Administration: +\$22,023 (199,477 → 221,500)
- Roads: +\$25,880 (95,820 → 121,700)
- Parks & Recreation: +\$43,086 (86,415 → 129,501)

These increases reflect higher personnel costs (payroll taxes, health insurance, retirement), expanded maintenance needs, and rising utility costs.

Capital Projects Fund

- FY26 Total: \$102,963
- FY27 Total: \$277,000
 - Stewart Hill Phase II (RAPZ): \$140,000
 - Old School Windows: \$65,000
 - ADA Ramp: \$30,000
 - New maintenance truck & mower: \$27,000 combined

Enterprise Funds (Water, Sewer, Storm, Sanitation)

Water Fund

- FY26: \$526,400
- FY27: \$646,400
- Drivers:
 - Major capital project: Water well generator (\$185,000)

- Water O&M increase (50,000 → 166,000)

Sewer Fund

- FY26: \$410,000
- FY27: \$425,600
- Drivers:
 - Sewer treatment cost increase (175,000 → 240,000)

Storm Sewer Fund

- FY26: \$87,000
- FY27: \$23,000
- FY26 included a one-time \$75,000 project; FY27 does not.

Sanitation Fund

- FY26: \$215,000
- FY27: \$240,000
- Increase FY27 \$40,000 to reflect projected costs.

Citywide Totals

- FY26 Total Budget: \$2,493,988
- FY27 Total Budget: \$2,658,801
- Overall Increase: \$164,813 (+6.6%)

Budget FY27

River Heights City - General Fund

	Budget		
Revenues	Budget FY 2027	Without Tax Increase FY 2027	\$\$\$ Difference
Taxes	\$ 696,455	\$ 611,354	\$ (85,101)
License and Permits	48,400	48,400	0
Charges For Service	54,146	54,146	0
Fines and Forfeitures	600	600	0
Miscellaneous Revenue	17,200	17,200	0
Total General Fund Revenues	\$ 816,801	\$ 731,700	\$ (85,101)

	Actual		
Expenditures	Budget FY 2027	To Date FY 2027	\$\$\$ Difference
Administration	\$ 221,500	\$ 190,750	(30,750)
Office expenses	30,500	30,500	0
Community affairs	18,350	18,350	0
Planning and Zoning	7,300	7,300	0
Public Safety	228,700	228,700	0
Roads	121,700	106,200	(15,500)
Parks & Recreation	129,501	90,650	(38,851)
School Building	12,050	12,050	0
Transfer to CP fund	47,200	47,200	0
Total General Fund Expenditures	\$ 816,801	\$ 731,700	\$ (85,101)
Surplus/(Deficit)	\$ -	\$ -	\$ -

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
General Fund						
Taxes						
10-31-10	Property Tax	112,892	149,500	36,608	116,154	
10-31-11	Property Tax - TNT	0	0	0	85,101	
10-31-20	Sales Tax	307,383	400,000	92,617	400,000	
10-31-30	Franchise Tax	81,259	80,000	-1,259	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)	5,851	7,000	1,149	7,000	
Total Taxes:		509,055	644,700	135,645	696,455	
Licenses and Permits						
10-32-10	Zoning Clearance Permits	2,838	1,000	-1,838	4,000	
10-32-20	Home Occupation License	1,900	2,000	100	2,000	
10-32-30	Conditional Use Permits	500	400	-100	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	7,428	6,000	-1,428	6,000	
10-32-85	911	32,883	33,000	117	33,000	
10-32-90	Misc Revenue	-45	0	45	0	
Total Licenses and Permits:		49,835	45,400	-4,435	48,400	
Charges for Services						
10-34-10	Parks and Rec. & Rent Park	1,275	1,000	-275	1,000	
10-34-30	Late Fees	258	300	42	300	
10-34-40	School Building Rental Income	96,310	25,000	-71,310	52,846	
Total Charges for Services:		97,843	26,300	-71,543	54,146	
Fines and Forfeitures						
10-35-10	Fines and Forfeitures	991	600	-391	600	
Total Fines and Forfeitures:		991	600	-391	600	
Other Revenue						
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	2,931	0	-2,931	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	34,614	18,000	-16,614	15,000	
10-36-99	Trans GF Beg Bal	0	185,000	185,000	0	
Total Other Revenue:		38,545	205,625	167,080	17,200	

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
Administration						
10-41-01	Mayor and Council	39,130	46,040	6,910	47,000	
10-41-03	Treasurer	9,074	14,500	5,426	14,500	
10-41-05	Recorder	28,592	42,800	14,208	42,800	
10-41-06	Finance Director	3,501	5,100	1,599	5,100	
10-41-10	Supervisor of Public Works	22,758	17,330	-5,428	17,330	
10-41-11	Supervisor of Public Wk - TNT	0	0	0	2,670	
10-41-14	Payroll Taxes - TNT	0	0	0	3,580	
10-41-15	Payroll Taxes	7,668	10,057	2,389	10,420	
10-41-16	Health Insurance	23,214	17,500	-5,714	17,500	
10-41-17	Health Insurance - TNT	0	0	0	18,500	
10-41-18	Retirement	8,527	11,000	2,473	11,000	
10-41-19	Retirement - TNT	0	0	0	4,000	
10-41-40	Audit	2,833	3,800	967	3,000	
10-41-41	Professional Fees	6,113	6,000	-113	6,000	
10-41-42	Professional Fees - TNT	0	0	0	2,000	
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	3,478	1,000	-2,478	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	
Total Administration:		180,210	199,477	19,267	221,500	
Office Expenses						
10-44-10	Office and General Supplies	1,991	5,500	3,509	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 Casella	1,808	1,500	-308	2,200	
10-44-40	Elections	0	6,000	6,000	0	
10-44-45	Fax, Copier, Printer	1,106	2,500	1,394	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	865	2,500	1,635	1,500	
10-44-70	Education, Travel, & Training	0	3,500	3,500	3,500	
10-44-75	Gas	507	1,500	993	1,500	
10-44-77	Electricity	1,535	1,300	-235	1,600	
10-44-78	Telephone	1,908	2,500	592	1,300	
10-44-79	Computer/IT	6,159	800	-5,359	1,000	
10-44-85	Website	1,620	500	-1,120	2,000	

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
Total Office Expenses:		21,966	37,300	15,334	30,500	
Community Affairs						
10-48-20	App's Days	7,665	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	537	350	-187	350	
10-48-60	Library	0	4,700	4,700	6,000	
10-48-70	Royalty/Ambassadors	1,386	3,000	1,614	3,000	
Total Community Affairs:		10,437	17,050	6,613	18,350	
Planning & Zoning						
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	
Total Planning & Zoning:		220	6,200	5,980	7,300	
Public Safety						
10-54-10	Crossing Guards	7,502	13,000	5,498	13,000	
10-54-15	Payroll Taxes	585	1,300	715	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	154,000	
10-54-40	911	24,612	33,000	8,388	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	
Total Public Safety:		196,490	223,350	26,860	228,700	
Roads						
10-60-10	Supervisor - Roads	17,100	17,356	256	20,000	
10-60-11	Part-Time Wages	2,363	2,884	521	5,000	
10-60-12	Maintenance Assistant	13,693	13,700	7	15,000	
10-60-15	Payroll Taxes	2,528	3,660	1,152	8,000	
10-60-16	Health Insurance	10,744	25,600	14,856	14,000	
10-60-18	Retirement	4,884	4,600	-284	9,000	
10-60-41	Engineering/Professional Fees	17	0	-17	100	
10-60-50	Gas, Oil & Vehicle Repair	1,948	5,500	3,552	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	495	600	105	600	
10-60-80	Roads O&M	2,755	0	-2,755	3,500	

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
10-60-89	Sidewalk Repairs - TNT	0	0	0	15,500	
Total Roads:		80,084	95,820	15,736	121,700	
Parks & Recreation						
10-70-10	Supervisor - Parks	17,695	17,356	-339	20,000	
10-70-11	Part-Time Wages	3,308	3,914	606	5,600	
10-70-12	Maintenance Assistant - TNT	0	0	0	9,400	
10-70-13	Maintenance Assistant	16,432	16,400	-32	17,500	
10-70-15	Payroll Taxes	2,840	3,795	955	4,500	
10-70-16	Health Insurance	11,587	11,400	-187	11,400	
10-70-17	Health Insurance - TNT	0	0	0	12,100	
10-70-18	Retirement	5,321	5,000	-321	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	350	750	400	750	
10-70-74	Building Deposit Refund	0	600	600	600	
10-70-75	Gas	1,554	800	-754	2,000	
10-70-77	Electricity	560	900	340	900	
10-70-80	Parks O&M	9,283	11,500	2,217	11,500	
10-70-81	Parks O&M - TNT	0	0	0	17,351	
10-70-86	Park Restroom	1,207	1,600	393	0	
Total Parks & Recreation:		73,378	86,415	13,037	129,501	
School Building Expenses						
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	6,809	7,500	691	7,500	
Total School Building Expenses:		6,865	12,050	5,185	12,050	
Other Expenses						
10-90-92	Contribution to CP Fund	0	192,963	192,963	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	244,963	244,963	47,200	
General Fund Revenue Total:		696,269	922,625	226,356	816,801	
General Fund Expenditure Total:		569,651	922,625	352,974	816,801	
Total General Fund:		126,618	0	-126,618	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
CLASS C ROAD MASS TRANSIT						
Intergovernmental Revenue						
11-33-15	Mass Transit Taxes	30,734	25,000	-5,734	25,000	
11-33-20	Class 'C' Road	141,399	175,000	33,601	175,000	
Total Intergovernmental Revenue:		172,133	200,000	27,867	200,000	
Other Revenue						
11-36-60	Interest Income	7,690	5,000	-2,690	5,000	
Total Other Revenue:		7,690	5,000	-2,690	5,000	
Roads						
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	58,277	156,000	99,723	156,000	
Total Roads:		81,177	205,000	123,823	205,000	
CLASS C ROAD MASS TRANSIT Revenue Total:		179,823	205,000	25,177	205,000	
CLASS C ROAD MASS TRANSIT Expenditure Total:		81,177	205,000	123,823	205,000	
Total CLASS C ROAD MASS TRANSIT:		98,646	0	-98,646	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
Capital Projects Fund						
Intergovernmental Revenue						
40-33-25	Park Grant (RAPZ)	120,000	50,000	-70,000	110,000	
40-33-28	RPAZ POPULAITON FUNDS	6,285	0	-6,285	0	
Total Intergovernmental Revenue:		126,285	50,000	-76,285	110,000	
Other						
40-36-10	Interest - Capital Improvement	8,092	10,000	1,908	1,000	
40-36-90	Contribution from General Fund	0	42,963	42,963	0	
40-36-99	Appropriated Fund Balance	0	0	0	166,000	
Total Other:		8,092	52,963	44,871	167,000	
Capital Projects						
40-60-04	Stewart Hill - Phase II (RAPZ)	0	50,000	50,000	140,000	
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	277,000	
Capital Projects Fund Revenue Total:		134,377	102,963	-31,414	277,000	
Capital Projects Fund Expenditure Total:		17,248	102,963	85,715	277,000	
Total Capital Projects Fund:		117,129	0	-117,129	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
Park Impact Fees						
Licenses and Permits						
41-32-70	Impact Fees - Parks	903	1,000	97	1,000	
Total Licenses and Permits:		903	1,000	97	1,000	
Capital Projects						
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
Road Impact Fees						
Licenses and Permits						
42-32-75	Impact Fees - Roads	0	9,000	9,000	9,000	
Total Licenses and Permits:		0	9,000	9,000	9,000	
Capital Projects						
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	07/25-08/26 Cur YTD Variance	2026-27 Future year Budget	Budget Changes
Water Fund						
Other						
51-36-10	Charges for Services - Water	307,937	500,000	192,063	500,000	
51-36-15	Interest Earned - Water	14,038	25,000	10,962	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:		324,054	526,400	202,346	646,400	
Water Department						
51-40-01	Mayor and Council	8,385	5,580	-2,805	10,100	
51-40-03	Treasurer	8,807	13,900	5,093	13,900	
51-40-05	Recorder	7,150	11,000	3,850	9,900	
51-40-06	Finance Director	3,500	5,940	2,440	4,800	
51-40-10	Supervisor - Public Works	30,283	39,500	9,217	30,000	
51-40-11	Part Time Wages	2,835	3,100	265	3,100	
51-40-12	Maintenance Assistant	16,432	16,400	-32	17,500	
51-40-15	Payroll Taxes	5,408	6,800	1,392	8,000	
51-40-16	Health Insurance	17,768	17,500	-268	20,000	
51-40-18	Retirement	9,055	21,800	12,745	12,000	
51-40-20	1/3 Caselle Fee	1,808	1,100	-708	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	2,868	3,100	232	3,100	
51-40-51	Logan City Water Fees	7,990	8,000	10	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	63,699	50,000	-13,699	166,000	
51-40-66	Materials and Supplies	3,724	4,500	776	0	
51-40-70	Training and meetings	0	3,500	3,500	3,500	
51-40-75	Gas	1,860	2,400	540	2,400	
51-40-77	Electricity	50,951	41,000	-9,951	52,000	
51-40-78	Telephone	6,210	4,000	-2,210	4,000	
51-40-79	Internet	1,527	400	-1,127	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:		289,076	322,567	33,491	443,400	
Capital Projects						
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:		324,054	526,400	202,346	646,400	
Water Fund Expenditure Total:		289,076	526,400	237,324	646,400	
Total Water Fund:		34,978	0	-34,976	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
Sewer Fund						
Other						
52-36-10	Charges for Services - Sewer	347,827	360,000	12,173	360,000	
52-36-20	Interest Earned - Sewer	34,359	50,000	15,641	50,000	
52-36-25	Sewer Assessment & Other	4,755	0	-4,755	0	
52-36-99	Appropriated Fund Balance	0	0	0	15,600	
Total Other:		386,942	410,000	23,058	425,600	
Sewer Department						
52-40-01	Mayor and Council	8,385	5,580	-2,805	10,100	
52-40-03	Treasurer	8,807	14,000	5,193	14,000	
52-40-05	Recorder	7,150	10,850	3,700	9,900	
52-40-06	Finance Director	3,500	5,940	2,440	4,800	
52-40-10	Supervisor - Public Works	11,687	9,200	-2,487	11,000	
52-40-11	Part Time Wages	945	1,000	55	1,000	
52-40-12	Maintenance Assistant	8,216	8,300	84	8,700	
52-40-15	Payroll Taxes	3,336	4,300	964	5,000	
52-40-16	Health Insurance	8,712	8,700	-12	10,000	
52-40-18	Retirement	5,046	18,000	12,954	7,000	
52-40-20	1/3 Casella Fee	1,808	1,100	-708	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	
52-40-48	Dues and Subscriptions	75	50	-25	100	
52-40-50	Gas, Oil & Vehicle Repair	2,702	3,000	298	3,000	
52-40-55	Insurance Liability and Other	7,834	6,900	-934	9,000	
52-40-65	Sewer O&M	15,802	25,000	9,198	25,000	
52-40-70	Training and meetings	0	650	650	650	
52-40-75	Gas	495	500	5	500	
52-40-77	Electricity	789	400	-389	1,000	
52-40-78	Telephone	6,582	2,000	-4,582	1,000	
52-40-79	Internet	1,156	300	-856	1,000	
52-40-80	Sewer Treatment	219,458	175,000	-44,458	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:		326,481	410,000	83,519	395,600	
Capital Projects						
52-50-07	Maint Vehicle Truck	0	0	0	30,000	
Total Capital Projects:		0	0	0	30,000	
Sewer Fund Revenue Total:		386,942	410,000	23,058	425,600	
Sewer Fund Expenditure Total:		326,481	410,000	83,519	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:		60,461	0	-60,461	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
Storm Sewer Fund						
Charges for Services						
53-34-80	Storm Drainage	25,163	20,000	-5,163	22,000	
Total Charges for Services:		25,163	20,000	-5,163	22,000	
Other Revenue						
53-36-60	Interest Income	1,568	0	-1,568	1,000	
Total Other Revenue:		1,568	0	-1,568	1,000	
Other Revenue						
53-38-90	Contribution General Fund	0	52,000	52,000	0	
Total Other Revenue:		0	52,000	52,000	0	
Other Revenue						
53-39-90	Appropriated Fund Balance	0	15,000	15,000	0	
Total Other Revenue:		0	15,000	15,000	0	
Storm Drain						
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	
Storm Drain						
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:		26,731	87,000	60,269	23,000	
Storm Sewer Fund Expenditure Total:		7,140	87,000	79,860	23,000	
Total Storm Sewer Fund:		19,591	0	-19,591	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
Sanitation Fund						
Charges for Services						
54-34-80	Sanitation	222,772	215,000	-7,772	240,000	
Total Charges for Services:		222,772	215,000	-7,772	240,000	
Other Revenue						
54-36-60	Interest Income	1,417	0	-1,417	0	
Total Other Revenue:		1,417	0	-1,417	0	
Sanitation						
54-90-10	Sanitation Contract	205,730	195,000	-10,730	230,000	
54-90-95	Reserves	0	20,000	20,000	10,000	
Total Sanitation:		205,730	215,000	9,270	240,000	
Sanitation Fund Revenue Total:		224,189	215,000	-9,189	240,000	
Sanitation Fund Expenditure Total:		205,730	215,000	9,270	240,000	
Total Sanitation Fund:		18,459	0	-18,459	0	

Account Number	Account Title	2025-26 Current year Actual	2025-26 Current year Budget	07/25-08/26 Cur YTD Variance	2026-27 Future year Budget	Budget Changes
Water Impact Fees						
Other						
56-36-30	Impact Fees - Water	3,251	5,000	1,749	5,000	
	Total Other:	3,251	5,000	1,749	5,000	
Capital Projects						
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
Sewer Impact Fees						
Other						
57-36-30	Impact Fees - Sewer	1,225	10,000	8,775	10,000	
57-36-60	Interest Income	2,798	0	-2,798	0	
Total Other:		4,023	10,000	5,977	10,000	
Capital Projects						
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:		4,023	10,000	5,977	10,000	
Sewer Impact Fees Expenditure Total:		11,228	10,000	-1,228	10,000	
Total Sewer Impact Fees:		-7,205	0	7,205	0	
Grand Revenue Total:		1,980,561	2,493,988	513,427	2,658,801	
Grand Expenditure Total:		1,518,747	2,493,988	975,241	2,658,801	
Grand Totals:		461,814	0	-461,814	0	