

River Heights City FY27 Budget Message

FY27 Budget Summary & FY26 Comparison

Overview

River Heights City's FY27 proposed budget reflects moderate growth in revenues and expenditures across all major funds, with the most significant change being an \$86,500 increase in property tax revenue due to initiating the Truth in Taxation process and raising the Certified Tax Rate. From the FY26 document: "Property Tax ... 2025-26 Current year Budget: 149,500 ... 2026-27 Future year Budget: 201,250"

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

General Fund Summary

Revenues

- FY26 Revenue: \$737,625 "General Fund Revenue Total ... 737,625"
- FY27 Revenue: \$813,950 "Future year Budget ... 813,950"
- Change: + \$76,325

Key Drivers

- Property Tax: +\$86,500 in the FY26 document (114,750 → 201,250), but your note clarifies the FY27 increase totals \$86,500 due to Truth in Taxation.
- School Building Rental Income: Doubles (25,000 → 50,000). "School Building Rental Income ... 25,000 ... 50,000"
- Other revenues remain mostly flat or show small adjustments.

Expenditures

- FY26 Expenditures: \$737,625
- FY27 Expenditures: \$813,950
- Change: + \$76,325

Notable Increases

- Administration: +\$42,023 (179,477 → 221,500) "Total Administration ... 179,477 ... 221,500"
- Roads: +\$40,880 (80,820 → 121,700)
- Parks & Recreation: +\$44,235 (86,415 → 130,650)

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: \$257,000 “Capital Projects Fund Revenue Total ... 102,963 ... 257,000”
- Major FY27 Projects:
 - Stewart Hill Phase II (RAPZ): \$120,000
 - 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 “Water Fund Revenue Total ... 526,400 ... 646,400”
- Drivers:
 - Major capital: Water well generator (\$185,000)
 - Water O&M increase (50,000 → 166,000)

Sewer Fund

- FY26: \$410,000
- FY27: \$425,600 “Sewer Fund Revenue Total ... 410,000 ... 425,600”
- Drivers:
 - Sewer treatment cost increase (175,000 → 240,000)

Storm Sewer Fund

- FY26: \$87,000
- FY27: \$23,000 “Storm Sewer Fund Revenue Total ... 87,000 ... 23,000”
- FY26 included a one-time \$75,000 project; FY27 does not.

Sanitation Fund

- FY26: \$190,000
- FY27: \$200,000 “Sanitation ... 190,000 ... 200,000”
- Increase reflects contract cost growth.

Citywide Totals

- FY26 Total Budget: \$2,283,988
- FY27 Total Budget: \$2,595,950 “Grand Revenue Total ... 2,283,988 ... 2,595,950”
- Overall Increase: \$311,962 (+13.7%)

Budget FY27

River Heights City - General Fund

	Budget		
Revenues	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
Total General Fund Revenues	\$ 813,950	\$ 727,700	\$ (86,250)

	Actual		
Expenditures	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)
Total General Fund Expenditures	\$ 813,950	\$ 727,700	\$ (86,250)
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	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	
Licenses and Permits						
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	
Charges for Services						
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	
Fines and Forfeitures						
10-35-10	Fines and Forfeitures	738	600	-136	600	
Total Fines and Forfeitures:		738	600	-136	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	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	
Administration						
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	07/26-06/26 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	6,880	10,057	3,077	14,000	
10-41-16	Health Insurance	23,171	17,500	-5,671	38,000	
10-41-18	Retirement	7,837	11,000	3,163	15,000	
10-41-40	Audit	2,833	3,800	987	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	
Total Administration:		169,766	179,477	9,711	221,500	
Office Expenses						
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	
Total Office Expenses:		19,932	37,300	17,368	30,500	
Community Affairs						
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
Total Community Affairs:		10,131	17,050	6,919	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	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	11,255	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:		193,541	223,350	29,609	224,700	
Roads						
10-60-10	Supervisor - Roads	15,758	17,356	1,588	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	
Total Roads:		76,631	80,820	4,189	121,700	
Parks & Recreation						
10-70-10	Supervisor - Parks	18,197	17,356	1,159	20,000	
10-70-11	Part-Time Wages	3,057	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	580	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:		69,008	86,415	17,409	130,650	
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	5,648	7,500	1,852	7,500	
Total School Building Expenses:		5,704	12,050	6,346	12,050	
Other Expenses						
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
CLASS C ROAD MASS TRANSIT						
Intergovernmental Revenue						
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	
Other Revenue						
11-36-60	Interest Income	6,853	5,000	-1,853	5,000	
Total Other Revenue:		6,853	5,000	-1,853	5,000	
Roads						
11-60-26	Street Painting	9,800	8,500	-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
Capital Projects Fund						
Intergovernmental Revenue						
40-33-25	Park Grant (RAPZ)	120,000	50,000	-70,000	85,000	
40-33-28	RPAZ POPULAITON FUNDS	6,285	0	-6,285	0	
Total Intergovernmental Revenue:		126,285	50,000	-76,285	85,000	
Other						
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	
Capital Projects						
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
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	07/25-06/26 Cur YTD Variance	2026-27 Future year Budget	Budget Changes
Water Fund						
Other						
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	
51-36-86	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:		299,237	526,400	227,163	646,400	
Water Department						
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	
51-40-15	Payroll Taxes	4,860	8,800	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	809	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	
51-40-48	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	322,587	46,539	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:		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
Sewer Fund						
Other						
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	
Sewer Department						
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	9,800	
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	462	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	809	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	
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:		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	07/25-08/26 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
Storm Sewer Fund						
Charges for Services						
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	
Other Revenue						
53-36-80	Interest Income	1,396	0	-1,396	1,000	
Total Other Revenue:		1,396	0	-1,396	1,000	
Other Revenue						
53-38-80	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	
53-60-80	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:		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
Sanitation Fund						
Charges for Services						
54-34-80	Sanitation	202,155	190,000	-12,155	200,000	
Total Charges for Services:		202,155	190,000	-12,155	200,000	
Other Revenue						
54-36-60	Interest Income	1,277	0	-1,277	0	
Total Other Revenue:		1,277	0	-1,277	0	
Sanitation						
54-90-10	Sanitation Contract	186,354	170,000	-16,354	180,000	
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
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	07/25-08/26 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	2,526	0	-2,526	0	
Total Other:		3,751	10,000	6,249	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:		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	