RIVER HEIGHTS, UTAH
RESOLUTION 11-2026

A RESOLUTION ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2026–2027

WHEREAS, River Heights City, Utah (the "City"), is a municipal corporation and political subdivision of the State of Utah; and

WHEREAS, pursuant to the Utah Uniform Fiscal Procedures Act for Utah Cities, the City is required to prepare and adopt an annual budget for each fiscal year; and

WHEREAS, the City Council previously adopted a tentative budget for Fiscal Year 2026–2027; and

WHEREAS, the tentative budget contemplated property tax revenue generated by a property tax rate exceeding the City's certified tax rate and therefore required the City to complete the Truth in Taxation process before adoption of the final budget; and

WHEREAS, the City has completed the applicable Truth in Taxation notice and public hearing requirements; and

WHEREAS, the City held a Truth in Taxation hearing on August 17, 2026 at 6:30 p.m. at 520 S 500 E, River Heights, Ut 84321 to receive public comment regarding the proposed property tax increase; and

WHEREAS, the final budget for Fiscal Year 2026–2027 incorporates the revenues generated by the property tax rate adopted by the City Council and reflects the City's anticipated revenues, expenditures, transfers, fund balances, and other appropriations for the fiscal year; and

WHEREAS, after review of the proposed final budget and consideration of all public comment received, the City Council finds that adoption of the final budget is in the best interests of the City and its residents.

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

Section 1. The City Council hereby adopts the Final Budget for Fiscal Year 2026–2027, beginning July 1, 2026, and ending June 30, 2027, as set forth in the budget documents attached hereto as Exhibit A and incorporated herein by this reference.

Section 2. The Final Budget incorporates the property tax revenues resulting from the property tax rate adopted by the City Council following completion of the Truth in Taxation process.

Section 3. The Mayor, City Manager, Budget Officer, Treasurer, City Recorder, and other appropriate City officers and employees are authorized to take all actions reasonably necessary to administer and implement the Final Budget in accordance with Utah law and applicable City ordinances and policies.

Section 4. An executive officer of the City is directed to certify a copy of the Final Budget and cause the Final Budget to be filed with the Utah State Auditor and any other governmental entity within the time and manner required by Utah law.

Section 5. If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, part and provisions of this Resolution shall be severable.

Section 6. The effective date of this resolution shall be the date of adoption.

ADOPTED by the River Heights City Council this 17th day of August 2026.

Mayor Blake Wright

ATTEST:

Sheila Lind, City Recorder

SEAL

ESTABLISHED 1931
River Heights
CITY
UTAH

VOTING:

Chris Milbank	X Yea	____ Nay
Steve Roberts	X Yea	____ Nay
Kandi Evans	X Yea	____ Nay
Lance Pitcher	X Yea	____ Nay
Mark Malmstrom	X Yea	____ Nay

Exhibit A

Report Criteria:
Includes all accounts
Includes grand totals

Account Number	Account Title	2025-26 Prior year Budget	2026-27 Final Budget
General Fund			
Taxes			
10-31-10	Property Tax	149,500.00	116,154.00
10-31-11	Property Tax - TNT Restricted	.00	.00
10-31-20	Sales Tax	400,000.00	400,000.00
10-31-30	Franchise Tax	80,000.00	80,000.00
10-31-50	Redemption Taxes	700.00	700.00
10-31-60	UPP Taxes (personal property)	7,500.00	7,500.00
10-31-70	UPP Fees & Lieu (Vehicle Tax)	7,000.00	7,000.00
	Total Taxes:	644,700.00	611,354.00
Licenses and Permits			
10-32-10	Zoning Clearance Permits	1,000.00	4,000.00
10-32-20	Home Occupation License	2,000.00	2,000.00
10-32-30	Conditional Use Permits	400.00	400.00
10-32-40	Subdivision Fees	1,000.00	1,000.00
10-32-50	Cache County 20% Bldg. Fee	2,000.00	2,000.00
10-32-60	Dog Fees	6,000.00	6,000.00
10-32-65	Sanitation	.00	.00
10-32-70	P & Z Fees	.00	.00
10-32-75	Impact Fees	.00	.00
10-32-80	Storm Drainage	.00	.00
10-32-85	911	33,000.00	33,000.00
10-32-90	Misc Revenue	.00	.00
	Total Licenses and Permits:	45,400.00	48,400.00
Intergovernmental Revenue			
10-33-10	State Liquor	.00	.00
10-33-15	Mass Transit Taxes	.00	.00
10-33-20	Class 'C' Road	.00	.00
10-33-25	Park Grant (RAPZ)	.00	.00
	Total Intergovernmental Revenue:	.00	.00
Charges for Services			
10-34-10	Parks and Rec. & Rent Park	1,000.00	1,000.00
10-34-30	Late Fees	300.00	300.00
10-34-40	School Building Rental Income	25,000.00	52,846.00
	Total Charges for Services:	26,300.00	54,146.00
Fines and Forfeitures			
10-35-10	Fines and Forfeitures	600.00	600.00
	Total Fines and Forfeitures:	600.00	600.00
Other Revenue			
10-36-17	Apple Days-Fun Run	110.00	.00
10-36-18	Apple Days-Tennis	60.00	.00

Account Number	Account Title	2025-26 Prior year Budget	2026-27 Final Budget
10-36-20	Apple Days	.00	1,000.00
10-36-21	Vendor Booth-Apple Days	255.00	.00
10-36-30	Rent - City Building	200.00	200.00
10-36-35	Right of Way Fees	.00	.00
10-36-50	Contribution	2,000.00	1,000.00
10-36-60	Interest Income	18,000.00	15,000.00
10-36-95	Storm Sewer Fund Transfer	.00	.00
10-36-99	Trans GF Beg Bal	185,000.00	.00
Total Other Revenue:		205,625.00	17,200.00
Administration			
10-41-01	Mayor and Council	46,040.00	47,000.00
10-41-03	Treasurer	14,500.00	14,500.00
10-41-05	Recorder	42,800.00	42,800.00
10-41-06	Finance Director	5,100.00	5,100.00
10-41-10	Supervisor of Public Works	17,330.00	17,330.00
10-41-11	Supervisor of Public Wk - TNT	.00	.00
10-41-14	Payroll Taxes - TNT	.00	.00
10-41-15	Payroll Taxes	10,057.00	10,420.00
10-41-16	Health Insurance	17,500.00	17,500.00
10-41-17	Health Insurance - TNT	.00	.00
10-41-18	Retirement	11,000.00	11,000.00
10-41-19	Retirement - TNT	.00	.00
10-41-40	Audit	3,800.00	3,000.00
10-41-41	Professional Fees	6,000.00	6,000.00
10-41-42	Professional Fees - TNT	.00	.00
10-41-43	Legal	14,000.00	4,000.00
10-41-46	Dues and Subscriptions	2,250.00	4,000.00
10-41-55	Insurance Liability and Other	4,000.00	3,000.00
10-41-65	Repairs and Maintenance	1,000.00	1,000.00
10-41-70	Training and Meetings	2,000.00	2,000.00
10-41-75	Gas	.00	.00
10-41-80	Bank Service Charges	1,600.00	1,600.00
10-41-90	Depreciation Expense	.00	.00
10-41-95	Miscellaneous	500.00	500.00
Total Administration:		199,477.00	190,750.00
Office Expenses			
10-44-10	Office and General Supplies	5,500.00	5,500.00
10-44-12	Office Cleaning	.00	.00
10-44-15	Dinner & Party	2,000.00	2,000.00
10-44-17	Computer Maintenance	1,600.00	2,500.00
10-44-20	Computer Updates	500.00	.00
10-44-25	Computer - Recorder	550.00	.00
10-44-30	Copy Machine Maintenance	1,000.00	.00
10-44-35	1/3 Caselle	1,500.00	2,200.00
10-44-40	Elections	6,000.00	.00
10-44-45	Fax, Copier, Printer	2,500.00	2,500.00
10-44-47	Fire Extinguisher Service	250.00	250.00
10-44-50	Newsletter/Fliers	1,700.00	1,700.00

Account Number	Account Title	2025-26 Prior year Budget	2026-27 Final Budget
10-44-52	Newspaper Ads	.00	250.00
10-44-55	Postage	1,600.00	1,200.00
10-44-60	Cash Over/Cash Under Petty CSH	.00	.00
10-44-65	Software	2,500.00	1,500.00
10-44-70	Education, Travel, & Training	3,500.00	3,500.00
10-44-75	Gas	1,500.00	1,500.00
10-44-77	Electricity	1,300.00	1,600.00
10-44-78	Telephone	2,500.00	1,300.00
10-44-79	Computer/IT	800.00	1,000.00
10-44-80	Web Page Domain	.00	.00
10-44-85	Website	500.00	2,000.00
	Total Office Expenses:	37,300.00	30,500.00
Community Affairs			
10-48-04	Recorder	.00	.00
10-48-20	Apple Days	8,000.00	8,000.00
10-48-21	Events (X-mas Tree Lighting)	500.00	500.00
10-48-30	Civic Projects	500.00	500.00
10-48-50	Summer Reading Program	350.00	350.00
10-48-55	Float Decorations/Parades	.00	.00
10-48-60	Library	4,700.00	6,000.00
10-48-70	Royalty/Ambassadors	3,000.00	3,000.00
	Total Community Affairs:	17,050.00	18,350.00
Planning & Zoning			
10-51-07	Planning Commission	1,200.00	1,200.00
10-51-15	Payroll Taxes	.00	.00
10-51-19	Advertising, Notices	500.00	600.00
10-51-20	Cache County Planner	3,500.00	3,500.00
10-51-25	Copies of Ordinances, Maps, Ot	.00	.00
10-51-30	Pass Through Fees-PZ	.00	.00
10-51-41	Professional Fees	500.00	500.00
10-51-45	Training	500.00	1,500.00
	Total Planning & Zoning:	6,200.00	7,300.00
Public Safety			
10-54-10	Crossing Guards	13,000.00	13,000.00
10-54-15	Payroll Taxes	1,300.00	1,300.00
10-54-19	Crossing Guard Supplies	150.00	1,500.00
10-54-20	Crossing Guard Training	200.00	200.00
10-54-25	Emergency Preparedness	2,000.00	2,000.00
10-54-30	Fire/EMS	150,000.00	154,000.00
10-54-40	911	33,000.00	33,000.00
10-54-60	Police	17,000.00	17,000.00
10-54-70	Animal Control	6,700.00	6,700.00
10-54-75	Electricity - School Flashers	.00	.00

Account Number	Account Title	2025-26 Prior year Budget	2026-27 Final Budget
	Total Public Safety:	223,350.00	228,700.00
Roads			
10-60-10	Supervisor - Roads	17,356.00	20,000.00
10-60-11	Part-Time Wages	2,884.00	5,000.00
10-60-12	Maintenance Assistant	13,700.00	15,000.00
10-60-15	Payroll Taxes	3,680.00	8,000.00
10-60-16	Health Insurance	25,600.00	14,000.00
10-60-18	Retirement	4,600.00	9,000.00
10-60-26	Street Painting	.00	.00
10-60-30	Walkway Repairs	.00	.00
10-60-40	Signs	.00	.00
10-60-41	Engineering/Professional Fees	.00	100.00
10-60-46	Dues and Subscriptions	.00	.00
10-60-50	Gas, Oil & Vehicle Repair	5,500.00	5,500.00
10-60-55	Snow Removal	.00	.00
10-60-56	Insurance, Liability and Other	7,400.00	7,500.00
10-60-60	Street Lighting	14,500.00	18,000.00
10-60-65	Street Repairs	.00	.00
10-60-75	Gas - Heating Garage	600.00	600.00
10-60-76	Storm Water	.00	.00
10-60-80	Roads O&M	.00	3,500.00
10-60-88	Sidewalk Repairs	.00	.00
10-60-89	Sidewalk Repairs - TNT	.00	.00
10-60-90	Storm Water/Irrigation	.00	.00
	Total Roads:	95,820.00	106,200.00
Parks & Recreation			
10-70-10	Supervisor - Parks	17,356.00	20,000.00
10-70-11	Part-Time Wages	3,914.00	5,600.00
10-70-12	Maintenance Assistant - TNT	.00	.00
10-70-13	Maintenance Assistant	16,400.00	17,500.00
10-70-15	Payroll Taxes	3,795.00	4,500.00
10-70-16	Health Insurance	11,400.00	11,400.00
10-70-17	Health Insurance - TNT	.00	.00
10-70-18	Retirement	5,000.00	9,000.00
10-70-30	Cleaning Supplies	600.00	.00
10-70-40	Maintenance Park	4,000.00	.00
10-70-41	Professional Fees	3,000.00	2,000.00
10-70-55	Plant Restoration (Tree City)	2,000.00	2,000.00
10-70-56	Insurance Liability and Other	1,800.00	1,500.00
10-70-65	Soccer League Expenses	1,000.00	1,400.00
10-70-72	Park Deposit Refund	750.00	750.00
10-70-74	Building Deposit Refund	600.00	600.00
10-70-75	Gas	800.00	2,000.00
10-70-77	Electricity	900.00	900.00
10-70-80	Parks O&M	11,500.00	11,500.00
10-70-81	Parks O&M - TNT	.00	.00
10-70-82	Dugout Benches - Ball Diamond	.00	.00
10-70-83	RAPZ-Population Based Expenses	.00	.00

Account Number	Account Title	2025-26 Prior year Budget	2026-27 Final Budget
10-70-86	Park Restroom	1,600.00	.00
10-70-90	Miscellaneous	.00	.00
	Total Parks & Recreation:	86,415.00	90,650.00
School Building Expenses			
10-75-75	School Building Gas	3,750.00	3,750.00
10-75-77	School Building Electricity	800.00	800.00
10-75-79	School Building Internet	.00	.00
10-75-80	School Repairs & Maintenance	7,500.00	7,500.00
	Total School Building Expenses:	12,050.00	12,050.00
Other Expenses			
10-90-10	Sanitation	.00	.00
10-90-92	Contribution to CP Fund	192,963.00	.00
10-90-94	Contributi to Storm Sewer Fund	52,000.00	.00
10-90-95	Reserves	.00	47,200.00
	Total Other Expenses:	244,963.00	47,200.00
	General Fund Revenue Total:	922,625.00	731,700.00
	General Fund Expenditure Total:	922,625.00	731,700.00
	Total General Fund:	.00	.00

Account Number	Account Title	2025-26 Prior year Budget	2026-27 Final Budget
CLASS C ROAD MASS TRANSIT			
Intergovernmental Revenue			
11-33-15	Mass Transit Taxes	25,000.00	25,000.00
11-33-16	RTIF Taxes	.00	.00
11-33-20	Class 'C' Road	175,000.00	175,000.00
	Total Intergovernmental Revenue:	200,000.00	200,000.00
Other Revenue			
11-36-60	Interest Income	5,000.00	5,000.00
	Total Other Revenue:	5,000.00	5,000.00
Roads			
11-60-26	Street Painting	6,500.00	10,000.00
11-60-30	Walkway Repairs	12,500.00	9,000.00
11-60-40	Signs	3,000.00	3,000.00
11-60-41	Engineering/Professional Fees	7,000.00	7,000.00
11-60-55	Snow Removal	20,000.00	20,000.00
11-60-65	Street Repairs	156,000.00	156,000.00
11-60-85	Equipment	.00	.00
	Total Roads:	205,000.00	205,000.00
	CLASS C ROAD MASS TRANSIT Revenue Total:	205,000.00	205,000.00
	CLASS C ROAD MASS TRANSIT Expenditure Total:	205,000.00	205,000.00
	Total CLASS C ROAD MASS TRANSIT:	.00	.00

Account Number	Account Title	2025-26 Prior year Budget	2026-27 Final Budget
General Fund			
Taxes			
15-31-11	Property Tax - TNT	.00	85,101.00
	Total Taxes:	.00	85,101.00
Administration			
15-41-11	Supervisor of Public Wk - TNT	.00	2,670.00
15-41-14	Payroll Taxes - TNT Restricted	.00	3,580.00
15-41-17	Health Insurance - TNT Restric	.00	18,500.00
15-41-19	Retirement - TNT Restricted	.00	4,000.00
15-41-42	Professional Fees - TNT Restri	.00	2,000.00
	Total Administration:	.00	30,750.00
Roads			
15-60-89	Sidewalk Repairs - TNT Restric	.00	15,500.00
	Total Roads:	.00	15,500.00
Parks & Recreation			
15-70-12	Maintenance Assistant - TNT Re	.00	9,400.00
15-70-17	Health Insurance - TNT Restric	.00	12,100.00
15-70-81	Parks O&M - TNT Restricted	.00	17,351.00
	Total Parks & Recreation:	.00	38,851.00
	General Fund Revenue Total:	.00	85,101.00
	General Fund Expenditure Total:	.00	85,101.00
	Total General Fund:	.00	.00

Account Number	Account Title	2025-26 Prior year Budget	2026-27 Final Budget
Capital Projects Fund			
Intergovernmental Revenue			
40-33-25	Park Grant (RAPZ)	50,000.00	110,000.00
40-33-28	RPAZ POPULAITON FUNDS	.00	.00
40-33-30	TPA Grant State of Utah	.00	.00
40-33-33	CCOG Grant	.00	.00
Total Intergovernmental Revenue:		50,000.00	110,000.00
Other			
40-36-10	Interest - Capital Improvement	10,000.00	1,000.00
40-36-30	Sale of surplus property	.00	.00
40-36-90	Contribution from General Fund	42,963.00	.00
40-36-99	Appropriated Fund Balance	.00	166,000.00
Total Other:		52,963.00	167,000.00
Administration			
40-41-83	Administrative	.00	.00
Total Administration:		.00	.00
Capital Projects			
40-60-01	Dirt Old Church	.00	.00
40-60-02	New Pavillion-Phase 1 Demo	.00	.00
40-60-03	Stewart Hill Park - Phase II	.00	.00
40-60-04	Stewart Hill - Phase II (RAPZ)	50,000.00	140,000.00
40-60-05	700 S Road Surface	.00	.00
40-60-06	400 E Handrall	.00	.00
40-60-07	Fence	.00	.00
40-60-08	Pavillion (City Hall)	.00	.00
40-60-09	Sod	.00	.00
40-60-10	Maint Vehicle - Truck	.00	12,000.00
40-60-11	Mower	.00	15,000.00
40-60-12	Old School Windows	.00	65,000.00
40-60-13	Old School ADA Ramp	.00	30,000.00
40-60-14	Council Room Improvements	.00	15,000.00
40-60-78	Chairs	.00	.00
40-60-79	400 S Sidewalk	.00	.00
40-60-80	Transportation Masterplan	.00	.00
40-60-83	Roads	.00	.00
40-60-84	Lower Well	.00	.00
40-60-85	400 South Sidewalk-Sect 1 W	.00	.00
40-60-86	400 South Sidewalk-Sect 2 E	.00	.00
40-60-87	Mower	.00	.00
40-60-88	Aesbestos Abatement - O Church	.00	.00
40-60-89	Stewart Hill Park	.00	.00
40-60-90	Stewert Hill Park (RAPZ funds)	.00	.00
40-60-99	Reserves for future projects	52,963.00	.00

Account Number	Account Title	2025-26 Prior year Budget	2026-27 Final Budget
	Total Capital Projects:	102,963.00	277,000.00
Other Expenses			
40-80-83	Reserves	.00	.00
	Total Other Expenses:	.00	.00
	Capital Projects Fund Revenue Total:	102,963.00	277,000.00
	Capital Projects Fund Expenditure Total:	102,963.00	277,000.00
	Total Capital Projects Fund:	.00	.00

Account Number	Account Title	2025-26 Prior year Budget	2026-27 Final Budget
Park Impact Fees			
Licenses and Permits			
41-32-70	Impact Fees - Parks	1,000.00	1,000.00
	Total Licenses and Permits:	1,000.00	1,000.00
Other Revenue			
41-36-60	Interest Income	.00	.00
	Total Other Revenue:	.00	.00
Capital Projects			
41-60-81	Park Impact Fee Projects	1,000.00	1,000.00
	Total Capital Projects:	1,000.00	1,000.00
	Park Impact Fees Revenue Total:	1,000.00	1,000.00
	Park Impact Fees Expenditure Total:	1,000.00	1,000.00
	Total Park Impact Fees:	.00	.00

Account Number	Account Title	2025-26 Prior year Budget	2026-27 Final Budget
Road Impact Fees			
Licenses and Permits			
42-32-75	Impact Fees - Roads	9,000.00	9,000.00
Total Licenses and Permits:		9,000.00	9,000.00
Other Revenue			
42-36-60	Interest Income	.00	.00
Total Other Revenue:		.00	.00
Capital Projects			
42-60-81	Road Impact Fee Projects	9,000.00	9,000.00
Total Capital Projects:		9,000.00	9,000.00
Road Impact Fees Revenue Total:		9,000.00	9,000.00
Road Impact Fees Expenditure Total:		9,000.00	9,000.00
Total Road Impact Fees:		.00	.00

Account Number	Account Title	2025-26 Prior year Budget	2026-27 Final Budget
Water Fund			
Other			
51-36-10	Charges for Services - Water	500,000.00	500,000.00
51-36-15	Interest Earned - Water	25,000.00	25,000.00
51-36-20	Hookups & Other - Water	.00	1,500.00
51-36-30	Impact Fees - Water	.00	.00
51-36-40	Water Connection Fees	.00	.00
51-36-65	Grant-State of Utah-ARPA	.00	.00
51-36-95	Misc. Income	.00	.00
51-36-96	Scrap Recovery	.00	750.00
51-36-98	Container Refunds	1,400.00	1,400.00
51-36-99	Appropriated Fund Balance	.00	117,750.00
Total Other:		526,400.00	646,400.00
Water Department			
51-40-01	Mayor and Council	5,580.00	10,100.00
51-40-03	Treasurer	13,900.00	13,900.00
51-40-05	Recorder	11,000.00	9,900.00
51-40-06	Finance Director	5,940.00	4,800.00
51-40-10	Supervisor - Public Works	39,500.00	30,000.00
51-40-11	Part Time Wages	3,100.00	3,100.00
51-40-12	Maintenance Assistant	16,400.00	17,500.00
51-40-15	Payroll Taxes	6,800.00	8,000.00
51-40-16	Health Insurance	17,500.00	20,000.00
51-40-18	Retirement	21,800.00	12,000.00
51-40-20	1/3 Caselle Fee	1,100.00	2,200.00
51-40-22	UB Write Offs	1,500.00	1,500.00
51-40-25	Billing Expense	300.00	300.00
51-40-26	Postage	1,100.00	1,000.00
51-40-35	Skid Steer Payoff	.00	.00
51-40-37	Depreciation	.00	.00
51-40-40	Audit	2,300.00	3,000.00
51-40-41	Professional Fees	4,000.00	4,000.00
51-40-43	Legal	500.00	500.00
51-40-46	Dues and Subscriptions	1,100.00	1,200.00
51-40-50	Gas, Oil, & Vehicle Repair	3,100.00	3,100.00
51-40-51	Logan City Water Fees	8,000.00	8,000.00
51-40-55	Insurance Liability and Other	6,600.00	9,000.00
51-40-60	ProLog Water Share Assessment	6,500.00	8,500.00
51-40-65	Water O&M	50,000.00	166,000.00
51-40-66	Materials and Supplies	4,500.00	.00
51-40-70	Training and meetings	3,500.00	3,500.00
51-40-75	Gas	2,400.00	2,400.00
51-40-77	Electricity	41,000.00	52,000.00
51-40-78	Telephone	4,000.00	4,000.00
51-40-79	Internet	400.00	4,000.00
51-40-80	Chlorine	4,000.00	4,900.00
51-40-86	Flow Meters	35,000.00	35,000.00
51-40-95	Miscellaneous	147.00	.00

Account Number	Account Title	2025-26 Prior year Budget	2026-27 Final Budget
	Total Water Department:	322,567.00	443,400.00
Capital Projects			
51-50-03	Stewart Hill Park - Phase II	.00	.00
51-50-04	River Heights Blvd Water line	.00	.00
51-50-05	Truck and Plow Repairs	.00	.00
51-50-06	Snow Blower	.00	.00
51-50-70	Lower Well Water	.00	.00
51-50-71	Park Water Project	.00	.00
51-50-72	500 East water Line	.00	.00
51-50-73	Stewert Hill Park water	.00	.00
51-50-74	Maint Vehicle Truck	.00	18,000.00
51-50-75	Generator Water Well	.00	185,000.00
51-50-99	Reserve for future projects	203,833.00	.00
	Total Capital Projects:	203,833.00	203,000.00
	Water Fund Revenue Total:	526,400.00	646,400.00
	Water Fund Expenditure Total:	526,400.00	646,400.00
	Total Water Fund:	.00	.00

Account Number	Account Title	2025-26 Prior year Budget	2026-27 Final Budget
Sewer Fund			
Other			
52-36-10	Charges for Services - Sewer	360,000.00	360,000.00
52-36-20	Interest Earned - Sewer	50,000.00	50,000.00
52-36-25	Sewer Assessment & Other	.00	.00
52-36-30	Impact Fees - Sewer	.00	.00
52-36-40	Connection Fees	.00	.00
52-36-50	Reimbursements-Sewer	.00	.00
52-36-85	Asset Sale	.00	.00
52-36-99	Appropriated Fund Balance	.00	15,600.00
Total Other:		410,000.00	425,600.00
Sewer Department			
52-40-01	Mayor and Council	5,580.00	10,100.00
52-40-03	Treasurer	14,000.00	14,000.00
52-40-05	Recorder	10,850.00	9,900.00
52-40-06	Finance Director	5,940.00	4,800.00
52-40-10	Supervisor - Public Works	9,200.00	11,000.00
52-40-11	Part Time Wages	1,000.00	1,000.00
52-40-12	Maintenance Assistant	8,300.00	8,700.00
52-40-15	Payroll Taxes	4,300.00	5,000.00
52-40-16	Health Insurance	8,700.00	10,000.00
52-40-18	Retirement	18,000.00	7,000.00
52-40-20	1/3 Caselle Fee	1,100.00	2,200.00
52-40-22	UB Write Offs	100.00	100.00
52-40-25	Billing Expense	250.00	250.00
52-40-26	Postage	1,100.00	1,000.00
52-40-35	Skid Steer Payoff	.00	.00
52-40-37	Depreciation	23,000.00	23,000.00
52-40-40	Audit	2,300.00	3,000.00
52-40-41	Professional Fees	100.00	100.00
52-40-43	Legal	1,200.00	1,200.00
52-40-46	Dues and Subscriptions	50.00	100.00
52-40-50	Gas, Oil & Vehicle Repair	3,000.00	3,000.00
52-40-55	Insurance Liability and Other	6,900.00	9,000.00
52-40-65	Sewer O&M	25,000.00	25,000.00
52-40-70	Training and meetings	650.00	650.00
52-40-75	Gas	500.00	500.00
52-40-77	Electricity	400.00	1,000.00
52-40-78	Telephone	2,000.00	1,000.00
52-40-79	Internet	300.00	1,000.00
52-40-80	Sewer Treatment	175,000.00	240,000.00
52-40-85	Supplies	2,000.00	2,000.00
52-40-95	Reserves	79,180.00	.00
Total Sewer Department:		410,000.00	395,600.00
Capital Projects			
52-50-03	Stewart Hill Park - Phase II	.00	.00
52-50-05	Truck and Plows Repair	.00	.00
52-50-06	Sno Blower	.00	.00

Account Number	Account Title	2025-26 Prior year Budget	2026-27 Final Budget
52-50-07	Maint Vehicle Truck	.00	30,000.00
52-50-73	800 South Sewer Line	.00	.00
	Total Capital Projects:	.00	30,000.00
	Sewer Fund Revenue Total:	410,000.00	425,600.00
	Sewer Fund Expenditure Total:	410,000.00	425,600.00
	Total Sewer Fund:	.00	.00

Account Number	Account Title	2025-26 Prior year Budget	2026-27 Final Budget
Storm Sewer Fund			
Charges for Services			
53-34-80	Storm Drainage	20,000.00	22,000.00
	Total Charges for Services:	20,000.00	22,000.00
Other Revenue			
53-36-60	Interest Income	.00	1,000.00
	Total Other Revenue:	.00	1,000.00
Other Revenue			
53-38-90	Contribution General Fund	52,000.00	.00
	Total Other Revenue:	52,000.00	.00
Other Revenue			
53-39-90	Appropriated Fund Balance	15,000.00	.00
	Total Other Revenue:	15,000.00	.00
Storm Sewer			
53-40-22	Bad Debt	.00	.00
	Total Storm Sewer:	.00	.00
Storm Drain			
53-60-76	Storm Water - Prof Fees	5,000.00	5,000.00
53-60-80	Repairs and Maintenance	5,000.00	2,500.00
53-60-90	Storm Water/Irrigation Co Matc	2,000.00	2,000.00
53-60-95	Reserves	.00	13,500.00
	Total Storm Drain:	12,000.00	23,000.00
Storm Drain			
53-70-71	Storm Water Project	75,000.00	.00
	Total Storm Drain:	75,000.00	.00
	Storm Sewer Fund Revenue Total:	87,000.00	23,000.00
	Storm Sewer Fund Expenditure Total:	87,000.00	23,000.00
	Total Storm Sewer Fund:	.00	.00

Account Number	Account Title	2025-26 Prior year Budget	2026-27 Final Budget
Sanitation Fund			
Charges for Services			
54-34-80	Sanitation	215,000.00	240,000.00
	Total Charges for Services:	215,000.00	240,000.00
Other Revenue			
54-36-60	Interest Income	.00	.00
	Total Other Revenue:	.00	.00
Department: 40			
54-40-22	Bad Debt	.00	.00
	Total Department: 40:	.00	.00
Sanitation			
54-90-10	Sanitation Contract	195,000.00	230,000.00
54-90-95	Reserves	20,000.00	10,000.00
	Total Sanitation:	215,000.00	240,000.00
	Sanitation Fund Revenue Total:	215,000.00	240,000.00
	Sanitation Fund Expenditure Total:	215,000.00	240,000.00
	Total Sanitation Fund:	.00	.00

Account Number	Account Title	2025-26 Prior year Budget	2026-27 Final Budget
Water Impact Fees			
Other			
56-36-30	Impact Fees - Water	5,000.00	5,000.00
56-36-60	Interest Income	.00	.00
Total Other:		5,000.00	5,000.00
Capital Projects			
56-50-70	Impact Fee Projects	5,000.00	5,000.00
56-50-99	Reserves	.00	.00
Total Capital Projects:		5,000.00	5,000.00
Water Impact Fees Revenue Total:		5,000.00	5,000.00
Water Impact Fees Expenditure Total:		5,000.00	5,000.00
Total Water Impact Fees:		.00	.00

Account Number	Account Title	2025-26 Prior year Budget	2026-27 Final Budget
Sewer Impact Fees			
Other			
57-36-30	Impact Fees - Sewer	10,000.00	10,000.00
57-36-60	Interest Income	.00	.00
Total Other:		10,000.00	10,000.00
Capital Projects			
57-50-70	Impact Fee Projects	10,000.00	10,000.00
57-50-99	Reserves	.00	.00
Total Capital Projects:		10,000.00	10,000.00
Sewer Impact Fees Revenue Total:		10,000.00	10,000.00
Sewer Impact Fees Expenditure Total:		10,000.00	10,000.00
Total Sewer Impact Fees:		.00	.00
Grand Totals:		.00	.00

Report Criteria:
Includes all accounts
Includes grand totals