

River Heights City

City Council Agenda

Tuesday, April 21, 2026

Notice is hereby given that the River Heights City Council will hold their regular meeting at **6:30 p.m.**, at the River Heights City Office Building at 520 S 500 E.

Pledge of Allegiance

Adoption of Previous Minutes and Agenda

Mayor, Councilmembers, and Staff Reports

Public Comment

Approval of the Municipal Wastewater Planning Program (MWPP) Survey

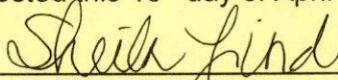
Discuss River Heights City's Involvement with Cache County Fire District

Discuss Water Rate Increase and Truth in Taxation

Budget Workshop

Adjourn

Posted this 16th day of April 2026



Sheila Lind, Recorder

Attachments for this meeting and previous meeting minutes can be found on the State's Public Notice Website (pmn.utah.gov) and at riverheights.gov.

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

River Heights City

Council Meeting

April 21, 2026

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5 Present: Mayor Blake Wright
6 Council members: Kandi Evans
7 Mark Malmstrom
8 Janet Mathews
9 Chris Milbank, electronic
10 Lance Pitcher

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12 Public Works Director Clayton Nelson
13 Recorder Sheila Lind
14 Treasurer Michelle Jensen

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16 Others Present: Heather Lehnig
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19 The following motions were made during the meeting:
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21 Motion #1

22 Councilmember Evans moved to “approve the minutes from January 20, 2026, and the
23 evening’s agenda.” Councilmember Malmstrom seconded the motion which passed with Evans,
24 Malmstrom, Mathews, Milbank, and Pitcher in favor. No one opposed.
25

26 Motion #2

27 Councilmember Pitcher moved to “approve the 2025 Municipal Wastewater Planning
28 Program Survey.” Councilmember Evans seconded the motion which passed with Evans,
29 Malmstrom, Mathews, Milbank, and Pitcher in favor. No one opposed.
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31 Proceedings of the Meeting: 32

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34 The River Heights City Council met at 6:30 p.m. in the Ervin R. Crosbie Council Chambers
35 in the River Heights City Building on Tuesday, January 3, 2026, for their regular council meeting.

36 Pledge of Allegiance

37 Adoption of Previous Minutes and the Evening’s Agenda: Minutes for the March 31, 2026
38 meeting were reviewed.

39 Councilmember Evans moved to “approve the minutes from March 31, 2026, and the
40 evening’s agenda.” Councilmember Malmstrom seconded the motion which passed with
41 Evans, Malmstrom, Mathews, Milbank, and Pitcher in favor. No one opposed.

42 Mayor and Staff Reports:

43 Councilmember Malmstrom

- 44 • The Planning Commission had been working on an external ADU ordinance. Attorney
45 Jenkins had reviewed it and made some suggestions, which they would discuss next.

46 Councilmember Evans

- 47 • The Apple Days Committee held their first meeting. They moved the date up a week to
48 August 15.

49 • Chiaya Wimber was interested in holding Boofest on October 10. At some point she would
50 come before the City Council with her plan.

51 Councilmember Pitcher

- 52 • He had been asked to be the city's UDOT contact. He had been to a meeting about the X-
53 Y intersection and 100/200 East. They were looking at alternative routes for 200 East. He
54 gave a time frame for the project.
- 55 • He had talked with Alberto Garcia of Google Fiber about the questions that came up at the
56 last council meeting, but Mr. Garcia hadn't gotten back to him about the contract. He didn't
57 believe they would waiver from the 2% franchise fee.

58 PWD Nelson

- 59 • The Orchard Drive stormwater project was underway. They needed to replace a few water
60 lines, which they hadn't counted on. He guessed they had under two weeks of work left
61 and then they had asphalt after that which could add another week.

62 Councilmember Milbank

- 63 • He planned to be back in town for the May 5 meeting.
64 It was discussed that Councilmembers Pitcher, Malmstrom, and Evans, as well as
65 Treasurer Jensen, would not be in town on May 5. Mayor Wright decided there wouldn't be a
66 meeting scheduled on that date.

67 Public Comment: There was none.

68 Approval of the Municipal Wastewater Planning Program (MWPP) Survey: PWD Nelson
69 discussed the yearly survey, needed for possible state funding. It was an online survey of 14
70 pages of questions. If he printed it off it would be difficult to read. The two most important
71 questions on the survey asked was if the city had enough money in the sewer fund and if there
72 had been any sewer back-ups in the past year, which there weren't. A portion of the questions
73 asked about emergency preparedness, which encouraged updates to the city's plan. He stated
74 that he had already submitted it to the state.

75 **Councilmember Pitcher moved to "approve the 2025 Municipal Wastewater
76 Planning Program Survey." Councilmember Evans seconded the motion which passed
77 with Evans, Malmstrom, Mathews, Milbank, and Pitcher in favor. No one opposed.**

78 Discuss River Heights City's Involvement with Cache County Fire District: Mayor Wright
79 explained that Cache County Executive Daines was trying to eliminate a double taxation issue.
80 North Logan, Logan, River Heights and Providence had been paying 54% of the fire districts fire
81 protection cost, however those cities were not serviced by the fire district. Mr. Wright discussed a
82 document showing the effect of the distribution of property taxes in Cache County compared to
83 the current fire/EMS budget on a proposed voucher system. The county proposed to increase
84 property taxes and then voucher it back to the city to help pay the fire protection contract River
85 Heights had with Logan.

86 A levy of .8 or .7 mills would bring in more than the River Heights fire contract amount.
87 The extra money could only be used for EMS. There was no incentive for River Heights to build
88 up a fund they could never spend since they would never build their own fire station.

89 Mayor Wright suggested that River Heights would benefit from a .6 mill voucher, but not .7
90 or .8. He plans to attend a meeting about it on Monday.

91 PWD Nelson asked if the money could be spent on water storage for fire protection
92 (reservoirs). The question was raised about whether they could spend the interest on the extra
93 voucher money they collected. The mayor would ask more questions at the next meeting.

94 Discuss Water Rate Increase and Truth in Taxation: Mayor Wright discussed the first page
95 of the water rate study which proposed an increase from \$29.75 to \$73.75 for the base rate. The

96 increase would be more than double – a big hit. He asked the Council if they wanted to raise the
97 water rates in the same year they raised property taxes. If so, by how much?
98 Councilmember Malmstrom pointed out that water revenues go to the water fund and
99 property taxes go to the general fund.
100 PWD Nelson informed that he would be meeting tomorrow with Engineer Rasmussen and
101 Councilmember Mathews to discuss the water projects included in the study and come up with a
102 recommendation regarding the proposed increase. It was his feeling that they should include
103 coverage increases before they raised the base rate. He certainly didn't support a \$44 increase.
104 Councilmember Milbank pointed out that they needed to inform the citizens of the situation
105 before adopting a raise.
106 PWD Nelson explained that they didn't have the time to accomplish the number of water
107 projects used in the study, over the next nine years. They would take longer than expected.
108 Councilmember Pitcher suggested they wait to decide until after the next day's meeting.
109 Mayor Wright asked if they wanted to raise property taxes this year. The Council agreed it
110 was necessary. Last year they discussed a 33% increase over the next three years.
111 Councilmember Malmstrom suggested they try to present it in a way that was clearer than
112 last year. Mayor Wright suggested they could ask Russ Price to present this year.
113 Mayor Wright informed how much the next budget would increase due to employee
114 benefits. He suggested 60% or up to a 100% rise in the property tax rate for the coming year,
115 which would increase each household by under \$50.
116 The Council agreed the city needed to raise water rates and property taxes. Treasurer
117 Jensen noted that the city paid Forsgren a lot of money to do the study and felt they should take
118 their advice. PWD Nelson said that all the cities comparable to River Heights in size, were paying
119 considerably higher than the city's current water rate.
120 Mayor Wright said he would propose a 75% property tax increase.
121 Budget Workshop: Mayor Wright and Treasurer Jensen walked through the budget and
122 pointed out significant changes.
123 Treasurer Jensen informed that she and Mayor Wright had taken their budget review very
124 seriously and cut everything they could. They generally understated revenue and overstated
125 expenses.
126 Discussion was held on the Boys and Girls Club bringing in \$90,000 in revenue over the
127 next two years. There would also be income from the school district, which hadn't been included
128 in the old school budget.
129 Recorder Lind informed that the Apple Days budget brought in \$2,000 in donations for the
130 past few years. Treasurer Jensen couldn't find the money in the Apple Days budget and would
131 investigate where it ended up.
132 Employees would get a 3% COLA on salaries and wages. They were also proposing the
133 same for the mayor and council.
134 Treasurer Jensen explained the combining of certain budgets to make things clearer.
135 Recorder Lind was told she could order a fire-proof filing cabinet out of the current budget.
136 PWD Nelson suggested the crossing guards should make the same wage as summer
137 part-time help at \$15/hour. Councilmember Evans agreed and suggested a bonus or end of year
138 gift for the crossing guards because they deal with a lot. Treasurer Jensen informed that bonuses
139 were not allowed and gifts could not go over \$50. The Council agreed to raise the wage to \$15
140 and not give a bonus. Ms. Jensen said River Heights had a rule that the crossing guards would
141 receive a 3% COLA raise each year until they hit \$14.
142 Mayor Wright asked Councilmember Evans to get with Guy Keller about an Ethernet cable
143 for his HAM radio. She said she would check with him and refer him to PWD Nelson.

144 Councilmember Evans brought up moving the school flashing lights. PWD Nelson said he
145 wanted to review the plan before putting a figure in the budget.

146 The Council decided to add a port-a-potty to Stewart Hill Park.

147 Money needed to be added for tree maintenance. PWD Nelson would figure out the
148 number of trees that required treatment for beetles in the current year.

149 Treasurer Jensen suggested getting rid of the old school expense accounts and have
150 them all go through Catalyst. She would check on the gas and electricity bills to make sure they
151 were being sent to Catalyst. PWD Nelson suggested they budget to have the whole building
152 rekeyed so Catalyst could go everywhere in the building. Or he/the city could continue to always
153 oversee the boiler. Councilmember Milbank said he had worked it out with Joe Williams that if
154 Catalyst had an expense over \$1,000, they would need to check with the city first. Ms. Jensen
155 said this was a good check and balance and suggested the city keep an eye on their expenses.
156 Mr. Nelson informed that the old school needed a new water line because it had been leaking for
157 a while.

158 Councilmember Milbank said he had applied for two park grants, each \$70,000. He hadn't
159 heard back on them yet.

160 PWD Nelson asked when they wanted to add electricity to the new pavilion.

161 Mayor Wright guessed they had about \$280,000 for capital improvements. He noted there
162 were reserves in water and sewer in the amount of 1.6 million.

163 PWD Nelson said tennis courts needed resurfacing at \$40,000. Two new mowers were
164 also needed. He hoped to purchase a 52" one this year at a cost of \$15,000 and next year he
165 planned to get a larger 60" one.

166 Councilmember Pitcher said he was working with the county on a new snowplow truck for
167 \$150,000. If they got a bigger snowplow truck they could sell the current truck with the sander
168 and plow on it. A larger truck would also allow public works to haul a lot of materials that they are
169 currently paying contractors to do.

170 PWD Nelson hoped they could get back on buying a new truck on the state contract each
171 year and selling it for more than they paid the next year. Their current trucks were seven and ten
172 years old and wouldn't sell for very much. The old gold truck also needed to be replaced.

173 Discussion was held on the needed replacements of playground equipment.

174 It was agreed that they wanted to get a generator for the lower well. PWD Nelson would
175 get a price.

176 Treasurer Jensen concluded there was no more excess money if they purchased the
177 discussed projects.

178 With all the changes they made during the workshop, she reported revenues at
179 \$2,198,850 and expenses at \$2,074,198.

180 The meeting adjourned at 9:55 p.m.

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Sheila Lind, Recorder



Blake Wright, Mayor

**EFFECT OF THE DISTRIBUTION OF PROPERTY TAXES IN CACHE COUNTY
 COMPARING CURRENT FIRE/EMS COSTS TO A PROPOSED VOUCHER SYSTEM
 April 20, 2026**

City	River Heights
Primary Home	Primary Home
Appraised Value:	\$600,000
Taxable Value:	\$324,000
County General Fund Levy Reduction	0.00023
\$ Reduction: County General Fund Levy	\$74.52
City General Fund Levy Reduction	0.000628
\$ Reduction: City General Fund Levy	\$203.46
New CC Fire Protection Levy	0.0008
\$ Increase: CC Fire Protection Levy at 0.8 Mills	(\$259.20)
Net Change in Property Taxes @ 0.8 Mills	\$18.78
Net Change in Property Taxes @ 0.7 Mills	\$51.18
Net Change in Property Taxes @ 0.6 Mills	\$83.58
Current Fire/EMS Budget (Net)	\$148,730
Voucher Funds to City @ 0.8 Mills	\$189,480
Voucher Funds to City @ 0.7 Mills	\$165,795
Voucher Funds to City @ 0.6 Mills	\$142,110
Current Fire/EMS Budget (Net)	\$148,730
Taxable Value	\$236,850,305
Taxable %	2.10%

Mayor Blake Wright (via email: blakewright@riverheights.gov)
520 South 500 East
River Heights, UT 84321

March 26, 2026

RE: River Heights City Water Rate Study – 2025

Dear Mayor Wright,

River Heights City requested that Forsgren complete a water rate evaluation and propose rate adjustments to meet City objectives for the water system, operations and maintenance (O&M), and proposed water system capital improvements from 2026 to 2035.

This memo reviews the process used to determine the proposed water rate from the water rate study conducted from November 2025 – March 2026. The process first took the proposed water improvements costs from 2026 to 2035 and inflated them by 3% (construction increase each year) from 2025 to the year they are proposed for construction (priority year). The inflation value of 3%/year was used to represent increase in construction costs representative of National trends as of March 2026 (<https://enrcostdata.com/cost-indexes>). Additional O&M costs associated with the proposed water improvements were added to existing O&M costs provided by the City. These O&M costs were increased by 6% representing local wage inflation over the last few years applied to anticipated O&M from July 2026 to 2035. Additional O&M costs associated with the proposed water improvements include 1) a new fleet vehicle (truck) shared with the wastewater fund/utility O&M costs, 2) increase in maintenance for restrooms and water components at Stewart Hill Park once constructed and operating, and 3) costs for natural gas for the backup generator at the new well house. It is recommended that the proposed water rates be implemented by July 2026 through proper public involvement and City Council consideration and approval to start building funds for the projects. No loans are considered with the rates.

The improvement projects and O&M costs were spread over 9 years (July 2026 to July 2035) and divided by the average number of connections projected for that time period (820 connections) to calculate the proposed water rate. The following table shows the current monthly water rates and the proposed monthly water rates, with a proposed increase of \$44.00 per connection per month figured from the rate study.

Table 1. River Heights City (RHC) Monthly Water Rates: Current and Proposed

Connection	Current Base Rate	Current Overage Rate	Recommended Increase to Base Rate	Proposed Base Rate (begin Jul 2026)	Proposed Overage Rate
Residential (Single Family Units) inside RHC	\$29.75 Includes 10,000 gal	\$0.75/k for 10k-30k gal \$1.00/k for 30,001+ gal	\$44.00	\$73.75 Includes 10,000 gal	\$0.75/k for 10k-30k gal \$1.00/k for 30,001+ gal
Multi-Family Units	\$28.00/unit Includes 10,000 gal	Same as Single Family	\$44.00	\$72.00/unit Includes 10,000 gal	Same as Single Family
Logan Serviced – Riverdale Area (currently Logan’s rate plus 10%)	\$32.26	\$2.00/k for 0-10,000 gal \$3.22/k for 10,001+ gal	-	\$32.26	\$2.00/k for 0- 10,000 gal \$3.22/k for 10,001+ gal
Logan Serviced – on 1000 East (billed exactly what RHC is billed by Logan City plus 10%)	see description in Connection	-	-	see description in Connection	-
Residential outside RHC (in County)	\$35.25	-	\$44.00	\$79.25	-
Commercial / Institutional / 2" Meter	\$44.00	\$1.00/k for 0+ gallons	\$44.00	\$88.00	\$1.00/k for 0+ gallons

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						
General Fund						
10-31-10	Property Tax	112,892	149,500	36,608	149,500	
10-31-20	Sales Tax	237,038	400,000	162,962	400,000	
10-31-30	Franchise Tax	64,918	80,000	15,082	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 General Fund:		421,610	644,700	223,090	644,700	
General Fund						
10-32-10	Zoning Clearance Permits	2,288	1,000	-1,288	4,000	
10-32-20	Home Occupation License	1,850	2,000	150	2,000	
10-32-30	Conditional Use Permits	350	400	50	400	
10-32-40	Subdivision Fees	0	1,000	1,000	1,000	
10-32-50	Cache County 20% Bidg. Fee	1,181	2,000	819	2,000	
10-32-60	Dog Fees	6,073	6,000	-73	6,000	
10-32-85	911	26,878	33,000	6,122	33,000	
10-32-90	Misc Revenue	30	0	-30	0	
Total General Fund:		38,649	45,400	6,751	48,400	
General Fund						
10-34-10	Parks and Rec. & Rent Park	1,250	1,000	-250	1,000	
10-34-30	Late Fees	239	300	61	300	
10-34-40	School Building Rental Income	83,351	25,000	-58,351	80,000	
Total General Fund:		84,840	26,300	-58,540	81,300	
General Fund						
10-35-10	Fines and Forfeitures	736	600	-136	600	
Total General Fund:		736	600	-136	600	
General Fund						
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	831	0	-831	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	1,350	0	-1,350	0	
10-36-50	Contribution	0	2,000	2,000	1,000	
10-36-60	Interest Income	25,944	18,000	-7,944	20,000	
Total General Fund:		28,525	20,625	-7,900	22,200	

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
General Fund						
10-41-01	Mayor and Council	32,550	26,040	-6,510	47,000	
10-41-03	Treasurer	7,561	14,500	6,939	14,500	
10-41-05	Recorder	23,638	42,800	19,162	36,500	
10-41-06	Finance Director	3,501	5,100	1,599	5,100	
10-41-10	Supervisor of Public Works	18,618	17,330	-1,288	20,000	
10-41-15	Payroll Taxes	6,357	10,057	3,700	0	
10-41-16	Health Insurance	21,347	17,500	-3,847	36,000	
10-41-18	Retirement	7,111	11,000	3,889	12,500	
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	9,232	14,000	4,768	4,000	
10-41-46	Dues and Subscriptions	3,156	2,250	-906	4,000	
10-41-55	Insurance Liability and Other	1,343	4,000	2,657	3,000	
10-41-65	Repairs and Maintenance	2,235	1,000	-1,235	1,000	
10-41-70	Training and Meetings	2,020	2,000	-20	2,000	
10-41-80	Bank Service Charges	1,309	1,600	291	1,600	
10-41-95	Miscellaneous	5,403	500	-4,903	500	
Total General Fund:		154,328	179,477	25,149	198,700	
General Fund						
10-44-10	Office and General Supplies	1,751	5,500	3,749	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	1,206	1,500	294	2,200	
10-44-40	Elections	0	6,000	6,000	0	
10-44-45	Fax, Copier, Printer	1,049	2,500	1,451	2,500	
10-44-47	Fire Extinguisher Service	593	250	-343	250	
10-44-50	Newsletter/Filers	929	1,700	771	1,700	
10-44-52	Newspaper Ads	177	0	-177	250	
10-44-55	Postage	872	1,600	728	1,200	
10-44-65	Software	653	2,500	1,847	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	1,409	1,300	-109	1,600	
10-44-78	Telephone	1,372	2,500	1,128	1,300	
10-44-79	Computer/IT	5,656	800	-4,856	1,000	
10-44-85	Website	1,620	500	-1,120	2,000	
Total General Fund:		19,493	37,300	17,807	30,500	
General Fund						
10-48-20	Apple Days	7,865	8,000	135	8,000	
10-48-21	Events (X-mas Tree Lighting)	350	500	150	150	
10-48-30	Civic Projects	299	500	201	500	
10-48-50	Summer Reading Program	0	350	350	0	

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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
10-48-55	Float Decorations/Parades	0	0	0	350	
10-48-60	Library	0	4,700	4,700	6,000	
10-48-70	Royalty/Ambassadors	1,136	3,000	1,864	3,000	
Total General Fund:		9,650	17,050	7,400	18,000	
General Fund						
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	500	
Total General Fund:		220	6,200	5,980	6,300	
General Fund						
10-54-10	Crossing Guards	5,959	13,000	7,041	13,000	
10-54-15	Payroll Taxes	465	1,300	835	1,300	
10-54-19	Crossing Guard Supplies	0	150	150	150	
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	20,410	33,000	12,590	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	25	0	-25	50	
Total General Fund:		190,622	223,350	32,728	223,400	
General Fund						
10-60-10	Supervisor - Roads	14,283	17,356	3,073	81,000	
10-60-11	Part-Time Wages	2,191	2,884	693	2,884	
10-60-12	Maintenance Assistant	11,416	13,700	2,284	15,000	
10-60-15	Payroll Taxes	2,119	3,680	1,561	8,000	
10-60-16	Health Insurance	9,682	10,600	918	14,000	
10-60-18	Retirement	4,070	4,600	530	5,000	
10-60-41	Engineering/Professional Fees	17	0	-17	100	
10-60-50	Gas, Oil & Vehicle Repair	1,578	5,500	3,922	5,500	
10-60-56	Insurance, Liability and Other	5,828	7,400	1,572	7,500	
10-60-60	Street Lighting	16,029	14,500	-1,529	18,000	
10-60-75	Gas - Heating Garage	457	600	143	600	
10-60-80	Repairs and Maintenance	2,585	0	-2,585	3,500	
Total General Fund:		70,254	80,820	10,566	161,084	
General Fund						
10-70-10	Supervisor - Parks	14,722	17,356	2,634	18,000	
10-70-11	Part-Time Wages	3,067	3,914	847	3,914	
10-70-12	Maintenance Assistant	13,699	16,400	2,701	17,500	

Account Number	Account Title	2025-26 Current year Actual	2025-26 Current year Budget	07/25-05/26 Cur YTD Variance	2026-27 Future year Budget	Budget Changes
10-70-15	Payroll Taxes	2,392	3,795	1,403	4,500	
10-70-16	Health Insurance	10,431	11,400	969	23,500	
10-70-18	Retirement	4,435	5,000	565	8,800	
10-70-30	Cleaning Supplies	0	600	600	600	
10-70-40	Maintenance Park	129	4,000	3,871	4,000	
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	1,909	1,800	-109	1,500	
10-70-65	Soccer League Expenses	324	1,000	676	1,000	
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	503	900	397	900	
10-70-80	Repairs & Maintenance	8,739	11,500	2,761	11,500	
10-70-86	Park Restroom	360	1,600	1,240	1,600	
Total General Fund:		62,518	86,415	23,897	104,664	
General Fund						
10-75-75	School Building Gas	0	3,750	3,750	3,750	
10-75-77	School Building Electricity	50	800	750	800	
10-75-80	School Repairs & Maintenance	5,550	7,500	1,950	7,500	
Total General Fund:		5,600	12,050	6,450	12,050	
General Fund						
10-90-92	Contribution to CP Fund	0	42,963	42,963	-42,963	
10-90-94	Contributi to Storm Sewer Fund	0	52,000	52,000	-52,000	
Total General Fund:		0	94,963	94,963	-94,963	
General Fund Revenue Total:		574,360	737,625	163,265	797,200	
General Fund Expenditure Total:		512,684	737,625	224,941	659,735	
Total General Fund:		61,676	0	-61,676	137,465	

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						
CLASS C ROAD MASS TRANSIT						
11-33-15	Mass Transit Taxes	23,702	25,000	1,298	25,000	
11-33-20	Class 'C' Road	103,076	175,000	71,925	175,000	
Total CLASS C ROAD MASS TRANSIT:		126,777	200,000	73,223	200,000	
CLASS C ROAD MASS TRANSIT						
11-36-60	Interest Income	6,042	5,000	-1,042	5,000	
Total CLASS C ROAD MASS TRANSIT:		6,042	5,000	-1,042	5,000	
CLASS C ROAD MASS TRANSIT						
11-60-26	Street Painting	9,800	6,500	-3,300	6,500	
11-60-30	Walkway Repairs	12,024	12,500	476	12,500	
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 CLASS C ROAD MASS TRANSIT:		81,177	205,000	123,823	205,000	
CLASS C ROAD MASS TRANSIT Revenue Total:		132,819	205,000	72,181	205,000	
CLASS C ROAD MASS TRANSIT Expenditure Total:		81,177	205,000	123,823	205,000	
Total CLASS C ROAD MASS TRANSIT:		51,642	0	-51,642	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						
Capital Projects Fund						
40-33-25	Park Grant (RAPZ)	120,000	50,000	-70,000	0	
40-33-28	RPAZ POPULAITON FUNDS	6,285	0	-6,285	0	
Total Capital Projects Fund:		126,285	50,000	-76,285	0	
Capital Projects Fund						
40-36-10	Interest - Capital Improvement	6,702	10,000	3,298	0	
40-36-90	Contribution from General Fund	0	42,963	42,963	0	
Total Capital Projects Fund:		6,702	52,963	46,261	0	
Capital Projects Fund						
40-60-04	Stewart Hill - Phase II (RAPZ)	0	50,000	50,000	0	
40-60-08	Pavillion (City Hall)	1,658	0	-1,658	0	
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 Fund:		17,248	102,963	85,715	0	
Capital Projects Fund Revenue Total:		132,987	102,963	-30,024	0	
Capital Projects Fund Expenditure Total:		17,248	102,963	85,715	0	
Total Capital Projects Fund:		115,739	0	-115,739	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						
Park Impact Fees						
41-32-70	Impact Fees - Parks	903	1,000	97	1,000	
	Total Park Impact Fees:	903	1,000	97	1,000	
Park Impact Fees						
41-60-81	Park Impact Fee Projects	0	1,000	1,000	1,000	
	Total Park Impact Fees:	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	07/25-09/26 Cur YTD Variance	2026-27 Future year Budget	Budget Changes
Road Impact Fees						
Road Impact Fees						
42-32-75	Impact Fees - Roads	0	9,000	9,000	9,000	
	Total Road Impact Fees:	0	9,000	9,000	9,000	
Road Impact Fees						
42-60-81	Road Impact Fee Projects	0	9,000	9,000	9,000	
	Total Road Impact Fees:	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						
Water Fund						
51-36-10	Charges for Services - Water	261,934	500,000	238,066	500,000	
51-36-15	Interest Eamed - Water	11,590	25,000	13,410	25,000	
51-36-20	Hookups & Other - Water	1,500	0	-1,500	3,000	
51-36-96	Scrap Recovery	578	0	-578	750	
51-36-98	Container Refunds	0	1,400	1,400	1,400	
Total Water Fund:		275,602	526,400	250,798	530,150	
Water Fund						
51-40-01	Mayor and Council	6,975	5,580	-1,395	10,100	
51-40-03	Treasurer	7,339	13,900	6,561	13,900	
51-40-05	Recorder	5,911	11,000	5,089	9,900	
51-40-06	Finance Director	3,500	5,940	2,440	4,800	
51-40-10	Supervisor - Public Works	25,762	39,500	13,738	30,000	
51-40-11	Part Time Wages	2,629	3,100	471	3,100	
51-40-12	Maintenance Assistant	13,699	16,400	2,701	17,500	
51-40-15	Payroll Taxes	4,517	6,800	2,283	8,000	
51-40-16	Health Insurance	15,990	17,500	1,510	20,000	
51-40-18	Retirement	7,547	21,800	14,253	12,000	
51-40-20	1/3 Caselle Fee	1,205	1,100	-105	2,200	
51-40-22	UB Write Offs	0	1,500	1,500	1,500	
51-40-25	Billing Expense	176	300	124	300	
51-40-26	Postage	766	1,100	334	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	2,498	3,100	602	3,100	
51-40-51	Logan City Water Fees	6,940	8,000	1,060	8,000	
51-40-55	Insurance Liability and Other	7,382	6,600	-782	9,000	
51-40-60	ProLog Water Share Assessment	7,095	6,500	-595	8,500	
51-40-65	Water OP & Supplies	57,473	50,000	-7,473	66,000	
51-40-66	Materials and Supplies	780	4,500	3,720	0	
51-40-70	Training and meetings	0	3,500	3,500	0	
51-40-75	Gas	1,666	2,400	734	2,400	
51-40-77	Electricity	46,898	41,000	-5,898	52,000	
51-40-78	Telephone	5,734	4,000	-1,734	4,000	
51-40-79	Internet	1,024	400	-624	0	
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 Fund:		256,685	322,567	65,882	335,900	
Water Fund						
51-50-99	Reserve for future projects	0	203,833	203,833	194,250	

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 Water Fund:	0	203,833	203,833	194,250	
	Water Fund Revenue Total:	275,602	526,400	250,798	530,150	
	Water Fund Expenditure Total:	256,685	526,400	269,715	530,150	
	Total Water Fund:	18,917	0	-18,917	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						
Sewer Fund						
52-36-10	Charges for Services - Sewer	282,885	360,000	77,115	360,000	
52-36-20	Interest Earned - Sewer	28,124	50,000	21,876	50,000	
52-36-25	Sewer Assessment & Other	4,295	0	-4,295	0	
Total Sewer Fund:		315,304	410,000	94,696	410,000	
Sewer Fund						
52-40-01	Mayor and Council	6,975	5,580	-1,395	10,100	
52-40-03	Treasurer	7,339	14,000	6,661	14,000	
52-40-05	Recorder	5,911	10,850	4,939	9,900	
52-40-06	Finance Director	3,500	5,940	2,440	4,800	
52-40-10	Supervisor - Public Works	9,983	9,200	-783	11,000	
52-40-11	Part Time Wages	876	1,000	124	1,000	
52-40-12	Maintenance Assistant	6,849	8,300	1,451	8,700	
52-40-15	Payroll Taxes	2,775	4,300	1,525	5,000	
52-40-16	Health Insurance	7,807	8,700	893	10,000	
52-40-18	Retirement	4,207	18,000	13,793	18,000	
52-40-20	1/3 Caselle Fee	1,205	1,100	-105	2,200	
52-40-22	UB Write Offs	0	100	100	100	
52-40-25	Billing Expense	176	250	74	250	
52-40-26	Postage	766	1,100	334	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	2,331	3,000	669	3,000	
52-40-55	Insurance Liability and Other	7,771	6,900	-871	9,000	
52-40-65	Sewer OP & Supplies	1,051	25,000	23,949	20,000	
52-40-70	Training and meetings	0	650	650	650	
52-40-75	Gas	457	500	43	500	
52-40-77	Electricity	705	400	-305	1,000	
52-40-78	Telephone	6,106	2,000	-4,106	1,000	
52-40-79	Internet	654	300	-354	1,000	
52-40-80	Sewer Treatment	183,718	175,000	-8,718	240,000	
52-40-85	Supplies	0	2,000	2,000	2,000	
52-40-95	Reserves	0	79,180	79,180	8,400	
Total Sewer Fund:		264,133	410,000	145,867	410,000	
Sewer Fund Revenue Total:		315,304	410,000	94,696	410,000	
Sewer Fund Expenditure Total:		264,133	410,000	145,867	410,000	
Total Sewer Fund:		51,171	0	-51,171	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						
Storm Sewer Fund						
53-34-80	Storm Drainage	20,967	20,000	-967	22,000	
Total Storm Sewer Fund:		20,967	20,000	-967	22,000	
Storm Sewer Fund						
53-36-60	Interest Income	1,234	0	-1,234	1,000	
Total Storm Sewer Fund:		1,234	0	-1,234	1,000	
Storm Sewer Fund						
53-38-90	Contribution General Fund	0	52,000	52,000	0	
Total Storm Sewer Fund:		0	52,000	52,000	0	
Storm Sewer Fund						
53-39-90	Appropriated Fund Balance	0	15,000	15,000	0	
Total Storm Sewer Fund:		0	15,000	15,000	0	
Storm Sewer Fund						
53-60-76	Storm Water	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	0	2,000	2,000	2,000	
53-60-95	Reserves	0	0	0	13,500	
Total Storm Sewer Fund:		7,140	12,000	4,860	23,000	
Storm Sewer Fund						
53-70-71	Storm Water Project	0	75,000	75,000	0	
Total Storm Sewer Fund:		0	75,000	75,000	0	
Storm Sewer Fund Revenue Total:		22,202	87,000	64,798	23,000	
Storm Sewer Fund Expenditure Total:		7,140	87,000	79,860	23,000	
Total Storm Sewer Fund:		15,062	0	-15,062	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						
Sanitation Fund						
54-34-90	Sanitation	181,415	190,000	8,585	200,000	
Total Sanitation Fund:		181,415	190,000	8,585	200,000	
Sanitation Fund						
54-36-60	Interest Income	1,115	0	-1,115	0	
Total Sanitation Fund:		1,115	0	-1,115	0	
Sanitation Fund						
54-90-10	Sanitation Contract	186,088	170,000	-16,088	190,000	
54-90-95	Reserves	0	20,000	20,000	10,000	
Total Sanitation Fund:		186,088	190,000	3,912	200,000	
Sanitation Fund Revenue Total:		182,529	190,000	7,471	200,000	
Sanitation Fund Expenditure Total:		186,088	190,000	3,912	200,000	
Total Sanitation Fund:		-3,559	0	3,559	0	

Account Number	Account Title	2025-26 Current year Actual	2025-26 Current year Budget	07/25-06/26 Cur YTD Variance	2025-27 Future year Budget	Budget Changes
Water Impact Fees						
Water Impact Fees						
56-36-30	Impact Fees - Water	3,251	5,000	1,749	5,000	
Total Water Impact Fees:		3,251	5,000	1,749	5,000	
Water Impact Fees						
56-50-70	Impact Fee Projects	11,016	5,000	-6,016	5,000	
Total Water Impact Fees:		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						
Sewer Impact Fees						
57-36-30	Impact Fees - Sewer	1,225	10,000	8,775	10,000	
57-36-60	Interest Income	2,263	0	-2,263	0	
Total Sewer Impact Fees:		3,488	10,000	6,512	10,000	
Sewer Impact Fees						
57-50-70	Impact Fee Projects	11,228	10,000	-1,228	10,000	
Total Sewer Impact Fees:		11,228	10,000	-1,228	10,000	
Sewer Impact Fees Revenue Total:		3,488	10,000	6,512	10,000	
Sewer Impact Fees Expenditure Total:		11,228	10,000	-1,228	10,000	
Total Sewer Impact Fees:		-7,740	0	7,740	0	
Grand Revenue Total:		1,643,444	2,283,988	640,544	2,190,350	
Grand Expenditure Total:		1,347,400	2,283,988	936,588	2,052,885	
Grand Totals:		296,044	0	-296,044	137,465	