

River Heights City

River Heights City
Truth in Taxation Hearing
Monday, August 17, 2026

Notice is hereby given that the River Heights City Council will hold a truth in taxation hearing at **6:30 p.m.**, anchored from the River Heights City Office Building at 520 S 500 E.

AGENDA

1. CALL TO ORDER

- Welcome - Mayor Blake Wright
- Pledge of Allegiance

2. TRUTH IN TAXATION PUBLIC HEARING – PROPOSED PROPERTY TAX INCREASE

Public hearing regarding River Heights City's proposed increase in property tax revenue and proposed property tax rate for Fiscal Year 2026–2027 pursuant to Utah Code § 59-2-919.

The City Council will receive a presentation regarding the proposed property tax increase, including:

- the City's certified tax rate;
- the City's proposed property tax rate;
- the dollar amount of additional ad valorem property tax revenue that would be generated each year by the proposed property tax increase;
- the percentage increase in ad valorem property tax revenue resulting from the proposed increase;
- the reasons for the proposed property tax increase and the City's intended use of the additional property tax revenue; and
- the impact of the proposed increase as reflected in the City's Property Tax Impact Schedule.

The City is proposing a property tax rate of .000849 per dollar of taxable value, compared to a certified tax rate of .000476 per dollar of taxable value.

If approved, the proposed property tax rate is anticipated to generate approximately \$85,101.00 in additional ad valorem property tax revenue per year, representing an approximate 73.33% increase in ad valorem property tax revenue.

Pursuant to the Property Tax Impact Schedule for River Heights City which has been presented to and tentatively adopted by the City Council, the additional property tax revenue is proposed to be used for the following purposes:

- The Parks Department will maintain current level of service with added park space. Increase also covers increased wages and benefits.
- The Roads Department will use the increase for sidewalk repairs.
- The Administration Department will use the increase to fund wages and benefits with rising cost.

PUBLIC COMMENT

Mayor Wright will open the public hearing and provide interested persons an opportunity to present oral testimony and submitted written comments concerning the proposed property tax increase.

Members of the public may participate:

- In Person: 520 S 500 E, River Heights, UT 84321.
- Virtually: <https://us06web.zoom.us/j/83829682370>

- Written: Written comments may be submitted to office@riverheights.gov. Written comments shall not replace the opportunity to provide oral testimony at the hearing. Following public comment, Mayor Wright will close the public hearing.

3. CONSIDERATION AND POSSIBLE ACTION – FINAL PROPERTY TAX LEVY AND RATE FOR FISCAL YEAR 2026–2027

Consideration and possible adoption of a resolution, establishing the final property tax levy and rate on real and personal property within River Heights City made taxable by law for Fiscal Year 2026–2027, following completion of the Truth in Taxation requirements of Utah Code §§ 59-2-919 through 59-2-924.

The City Council may adopt, modify, or decline to adopt the proposed property tax rate following consideration of public testimony and other information presented during the Truth in Taxation process.

- Proposed Property Tax Rate: .000849 per dollar of taxable value.
- Certified Tax Rate: .000476 per dollar of taxable value.
- Estimated Additional Ad Valorem Property Tax Revenue: \$85,101.00

4. CONSIDERATION AND POSSIBLE ACTION – FINAL FISCAL YEAR 2026–2027 BUDGET

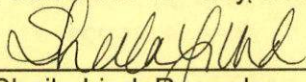
Consideration and possible adoption of a resolution, adopting the final budget for River Heights City for Fiscal Year 2026–2027 pursuant to Utah Code § 10-6-118, including the final property tax revenue approved by the City Council following completion of the Truth in Taxation process.

Upon adoption of the final Fiscal Year 2026–2027 budget, the City's interim budget adopted on June 16, 2026 will no longer be in effect.

5. ADJOURNMENT

Electronic Participation: <https://us06web.zoom.us/j/83829682370>

Posted this 13th day of August 2026



Sheila Lind, Recorder

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

City Council Truth in Taxation Hearing

August 17, 2026

Present: Mayor Blake Wright
Council members: Kandi Evans
Mark Malmstrom
Chris Milbank
Lance Pitcher
Steve Roberts

Public Works Director Clayton Nelson
Recorder Sheila Lind
Treasurer Michelle Jensen

Others Present: See roll

The following motions were made during the meeting:

Motion #1

Councilmember Malmstrom moved to "approve River Heights, Utah, Resolution 10-2026, A Resolution Adopting a Property Tax Rate for Fiscal Year 2027." Councilmember Milbank seconded the motion, which carried with Evans, Malmstrom, Milbank, Pitcher, and Roberts in favor. No one opposed.

Motion #2

Councilmember Pitcher moved to "approve River Heights, Utah, Resolution 11-2026, A Resolution Adopting the Final Budget for Fiscal Year 2026-27." Councilmember Milbank seconded the motion which carried with Evans, Malmstrom, Milbank, Pitcher, and Roberts in favor. No one opposed.

Proceedings of the Meeting:

The River Heights City Council met at 6:30 p.m. in the Ervin R. Crosbie Council Chambers in the River Heights City Building on Monday, August 17, 2026, for a Truth in Taxation Hearing. Mayor Wright reminded the Council that they were prohibited from discussing anything at the meeting other than the items on the agenda.

CALL TO ORDER

Mayor Blake Wright welcomed those in attendance and led the group in the Pledge of Allegiance.

TRUTH IN TAXATION PUBLIC HEARING – PROPOSED PROPERTY TAX INCREASE

Mayor Wright explained that the meeting would include a public hearing regarding River Heights City's proposed increase in property tax revenue and proposed property tax rate for Fiscal Year 2026–2027 pursuant to Utah Code § 59-2-919.

Mayor Wright verified that the County Auditor had provided a county combined list of other entities going through a property tax increase and that the information was available for the public in attendance at the meeting.

Shawn Milne, of BRAG, gave a presentation on Utah Truth in Taxation: How the Certified Tax Rate Process Works and the reason for the evening's public hearing. He informed that taxes were the only consistent variable the city could work with. He noted that the compounded inflation rate since 2020 was up 27%. The city's property tax revenue had remained static since before that time.

Councilmember Milbank noted that River Heights collected sales tax across the state and asked if it was consistent. Mr. Milne explained that half of one percent of sales tax goes to the point of sale jurisdiction and the other half of one percent was divided between all the cities in the state based on population.

Mr. Milne said consistency and predictability were important for cities when working with their budgets.

Mayor Wright gave a presentation regarding the proposed property tax increase. He first showed a graphic which illustrated a comparison of property tax rates from other cities in the valley which showed River Heights third to the lowest. He pointed out that each city should base their rates on the revenue demands of their own city, not by what other cities' rates were. He also showed a Budget to Property Tax Ratio Graph which reflected River Heights' property tax revenues staying flat while the budget had gone up substantially over the past 20 years. He noted that the graph only reflected the general budget, not water and sewer enterprise funds.

Mayor Wright then explained the city was proposing a property tax rate of .00849 per dollar of taxable value compared to the certified tax rate of .000476 per dollar of taxable value. If approved, the proposed property tax rate was anticipated to generate approximately \$85,101 in additional ad valorem property tax revenue per year representing an increase of 73.33% increase in ad valorem property tax revenue. Pursuant to the Property Tax Impact Schedule for River Heights City which had been presented to and tentatively adopted by the River Heights City Council the additional property tax revenue was proposed to be used for: 1) The Parks Department to maintain current level of service with added park space. The increase also covers increased wages and benefits. 2) The Roads Department will use the increase for sidewalk repairs. 3) The Administration Department will use the increase to fund wages and benefits with rising costs.

Councilmember Milbank asked for clarification on increased wages and benefits being used for roads and parks. Mayor Wright explained that there were several areas they could have used to satisfy the needed revenue. The wages coming from the parks was just the park's portion of administrative cost increases. It didn't include projects, just upkeep and maintenance.

PUBLIC COMMENT

Mayor Wright opened the public hearing and provided interested persons an opportunity to present oral testimony and submit written comments concerning the proposed property tax increase. Virtual participation was also available through spoken and/or written comments during the meeting.

Shellie Giddings said the meeting was a dog and pony show because she knew the Council would move ahead with the proposed rate increase. She was aware the city had infrastructure projects ahead that would take a lot of money, which the city didn't have. She asked why so much money was spent on the new park. She alleged that paying 100% of city employee (and their family's) benefits was not being good stewards of city money. She said the City Council had given themselves raises, and she believed that any governing body should not give themselves raises to go into effect while they were still in office. She asked them to start being good stewards and thinking about spending money more wisely in the future and not put any more of the city's money towards a park.

Craig Bailey agreed that the new park could not be undone, although it would continue to cost the city money. He remembered the city needed about \$40,000 more in parks for

98 maintenance. He felt everyone's dollars should be carefully spent. He said he hadn't received a
27% raise from his employer, yet the city wants to take money from him. He thought \$2,000 for a
100 Christmas party for them and their spouses wasn't right. It shouldn't be paid for by the citizens.
101 He said he appreciated their willingness to serve on the Council and consider his comments. He
102 didn't have an issue with the 3% increase in salaries as much as the large jump in their salaries a
103 few years ago. He asked that it be revisited and reversed.

104 Ruthann Nelson agreed there were things that the city needed to have done. She
105 recognized that PWD Nelson does a ton of work for the city. She suggested hiring someone to
106 help him. She asked if the administration cost increase was for council members or employees.
107 She had observed that when residents come to council meetings with concerns that there were a
108 couple members who pushed back at comments rather than letting residents know they were
109 heard. She hoped they would do better with communicating with citizens. She thanked them for
110 all they did for their city.

111 Andrea Bullen agreed with the tax increase, however, not to use it on salaries. She had
112 volunteered for seven years with the ambassadors for the city and had even given some
113 donations.

114 Sharlie Gallup observed that River Heights hadn't changed much in the past 10 years.
115 She didn't see the number of meetings increasing. She didn't feel employee increases were
116 necessary when she could see the park getting mowed twice in a week. She didn't agree with the
117 number of part-time employees. She suggested a maintenance schedule they could follow for
118 parks that would take less man hours. She asked them to be responsible. She didn't want
119 residents to bear financial hardship to live in River Heights.

120 Beth Price was looking to the future. She was seeing comrades of the community
121 fading. She named the service organizations of the past and wondered if the part-time workers
could make an initiative to involve youth and provide more of a service atmosphere. She didn't
123 want to lose what River Heights used to be. She wished they would hang historic photos in the
124 old school so the new move-ins could see and experience what River Heights had to offer. She
125 hoped they could all treasure what they had been given by preserving the memories.

126 There were no more comments from the present participants. Mayor Wright asked for
127 comments from those who joined virtually. PWD Nelson said there were two participants online,
128 both of whom responded that they did not have comments.

129 Mayor Wright read a written comment from Jamie Saltern. She explained that Ryan's
130 Place Park needed repairs and was being pushed aside for the "million-dollar park." She
131 supported 2-5% increases in salaries. She noted that her employer required her to pay her full
132 insurance premiums and she didn't support the city paying full premiums for their employees. She
133 didn't agree with raises higher than most Americans received. She had heard the Council say the
134 increase wasn't going to be very much, but she said every cent mattered. She felt that the mayor
135 and council didn't care about citizen concerns and that public comment was just checking off a
136 box. She hoped her message was read at the meeting and not ignored, as she felt happened to
137 most of the residents.

138 There were no more comments therefore, Mayor Wright closed the public hearing.

139 Mayor Wright asked if there were comments from the Council on the residents' comments.
140 Councilmember Malmstrom clarified that the mayor and council do not receive medical, dental or
141 vision insurance.

142 Mayor Wright clarified that the proposed cost of living increase for city employees and the
143 council was 3%.

144 Councilmember Milbank said the meeting wasn't a dog and pony show. They (mayor and
council) were trying to do their best for the city. He noted that the extra money from an increase in
property taxes wouldn't even cover the increase in the city's fire contract.

147 Councilmember Pitcher asked for another review of the property tax impact schedule
148 which had been addressed at prior budget meetings. Mayor Wright broke down the \$85,101 tax
149 increase revenue: \$38,851 would go toward parks, \$15,500 toward roads (sidewalk repairs), and
150 \$30,750 to administration to fund the raising costs of wages and benefits. It only included the paid
151 staff benefits since the mayor and council didn't receive benefits.

152 Councilmember Roberts asked what the "current level of service" for parks meant. Mayor
153 Wright said part of it was to cover part-time employees. PWD Nelson clarified that he had one
154 extra employee this summer who had dug around every tree in the parks. One employee mows,
155 others replace water meters, edge, and weed. This level would need to stay the same.

156 Councilmember Malmstrom asked for explanation on the rise of benefit costs. Treasurer
157 Jensen explained that for several years River Heights had been on a grandfathered health plan.
158 Each year when it was time to renew, the city's agent was surprised the city was continuing to get
159 the same rate and warned that it wouldn't last forever. It turned out that January 2026 was the
160 deadline. The city was notified that they could no longer receive the lower rate. She shopped
161 around and found PEHP was the cheapest option, however, it was still a significant increase.

162 Councilmember Pitcher explained that they wanted to offer a retirement package that was
163 comparable to other cities in the state for full-time employees, as an effort to keep good
164 employees. Councilmember Milbank reminded that the city lost one of their full-time employees to
165 another city because they offered retirement and River Heights didn't. PWD Nelson was also
166 getting job offers at that time and they didn't want to lose him.

167 Treasurer Jensen clarified that the city didn't pay 100% of all employees' health benefits.
168 The determination was dictated by the employees' start date, based on the city's personnel
169 policy, which hadn't changed.

170 Councilmember Milbank suggested that parks benefit the community and reminded that
171 the city received \$495,000 free; not matched. He said the new park was a beautiful spot where a
172 lot of people were spending time. It was also being used as a memorial park. He felt the city
173 would be foolish not to take the money to use for creating such a wonderful park.

174 Councilmember Roberts noted that a 73% increase in property tax was quite substantial
175 and asked if the amount could be reduced. Mayor Wright explained that the Council had
176 instructed him to pursue that amount which he was on board with. The process started in May.
177 Councilmember Pitcher said they wanted to be somewhere in the middle of other cities' rates; not
178 the highest or lowest. They needed additional money on projects.

179 Councilmember Pitcher was in favor of the Christmas party not being funded by the city.

180 Councilmember Evans supported Ms. Giddings' suggestion about pay increases taking
181 effect in the future. She had thought the increase may have been as an incentive to get residents
182 to run for office, since some of the past elections the candidates had run unopposed. She
183 expressed appreciation for the compassion of the residents who showed up to the meeting. She
184 explained that the city has a youth ambassador program who sponsors several of the city's
185 activities, including the patriotic program held over the weekend.

186 Councilmember Milbank thanked everyone for coming to the meeting. His hope for the
187 meeting was to demonstrate to the citizens why the city needed to increase revenue. He assured
188 they had no hidden agenda and were trying to do the best they could. He discussed the Budget to
189 Property Tax Ratio chart. He noted that the amount of property tax collected in 2006 had gone up
190 very little over the past 20 years, while the budget had almost tripled. The amount of property
191 taxes in 2006 covered about 20% of the budget, while today it covered 9%. The fire department
192 contract this year was \$154,000 per year and the police \$30,000. Mayor Wright explained that fire
193 and EMS increase 3% each year. Police protection increases 6% per year.

194 Councilmember Pitcher discussed the enterprise funds for sewer and water. He informed
195 that there were reserves in these funds and the city was not going broke.

196 Mayor Wright committed to the citizens that they, as mayor and council, would look even
harder at where they could cut costs. Councilmember Pitcher suggested looking at employee
benefits.

199 CONSIDERATION AND POSSIBLE ACTION – FINAL PROPERTY TAX LEVY AND
200 RATE FOR FISCAL YEAR 2026–2027

201 Mayor Wright explained the purpose of the meeting was to consider and possibly adopt a
202 resolution, establishing the final property tax levy and rate on real and personal property within
203 River Heights City made taxable by law for Fiscal Year 2026–2027, following completion of the
204 Truth in Taxation requirements of Utah Code §§ 59-2-919 through 59-2-924. The City Council
205 may adopt, modify, or decline to adopt the proposed property tax rate following consideration of
206 public testimony and other information presented during the Truth in Taxation process. He
207 reiterated the following:

- 208 • Proposed Property Tax Rate: .000849 per dollar of taxable value.
- 209 • Certified Tax Rate: .000476 per dollar of taxable value.
- 210 • Estimated Additional Ad Valorem Property Tax Revenue: \$85,101.00

211 Mayor Wright read aloud a Resolution Adopting a Property Tax Rate for Fiscal Year 2027.

212 **Councilmember Malmstrom moved to “approve River Heights, Utah, Resolution 10-**
213 **2026, A Resolution Adopting a Property Tax Rate for Fiscal Year 2027.” Councilmember**
214 **Milbank seconded the motion, which carried with Evans, Malmstrom, Milbank, Pitcher, and**
215 **Roberts in favor. No one opposed.**

216 Mayor Wright reiterated the final page of the resolution, Form PT-800, which showed the
217 general operations revenue as \$201,255 and the tax rate as .000849.

218 CONSIDERATION AND POSSIBLE ACTION – FINAL FISCAL YEAR 2026–2027
219 BUDGET

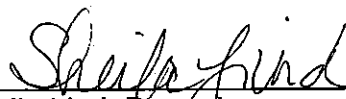
220 Mayor Wright explained they would consider and possibly adopt a resolution, adopting the
221 final budget for River Heights City for Fiscal Year 2026–2027 pursuant to Utah Code § 10-6-118,
222 including the final property tax revenue approved by the City Council following completion of the
223 Truth in Taxation process.

224 Mayor Wright read the resolution in full. He noted and read page 7 of the final budget
225 which detailed the amounts that each affected budget would receive from the property tax
226 increase. Mayor Wright pointed out the total sewer revenues and expenditures for last year were
227 \$410,000; next years were \$425,600. The water budget for last year was \$526,400 and this year
228 was \$646,400. The total of the two was 1.1 million. Their goal was to keep 1.5 million in reserves.
229 They hoped it would increase in the coming year. The total revenue and expenditures for the city
230 last year was \$2,493,988, this year the budget was 2,658,801.

231 **Councilmember Pitcher moved to “approve River Heights, Utah, Resolution 11-2026,**
232 **A Resolution Adopting the Final Budget for Fiscal Year 2026-27.” Councilmember Milbank**
233 **seconded the motion which carried with Evans, Malmstrom, Milbank, Pitcher, and Roberts**
234 **in favor. No one opposed.**

235 Mayor Wright pointed out that upon adoption of the final Fiscal Year 2026–2027 budget,
236 the City's interim budget adopted on June 16, 2026 would no longer be in effect.

237 The meeting adjourned at 8:10 p.m.

238
239
240 
241 _____
242 Sheila Lind, Recorder

240
241 
242 _____
Blake Wright, Mayor

Please print your name on the roll.

Susan Roberts

Dale Nielson

Terry Petersen

Danny Petersen

Mauro Ral

Shellie Giddings

Mike Nelson

Ruth Ann Nelson

Charlie Gallup

Andrea Bullen

Kit Stevens

Ned Stevens

Janet Mathews

Craig Bailey

Beth Price

Cynthia Wynn

Stephanie Gittins

Shawn Milne

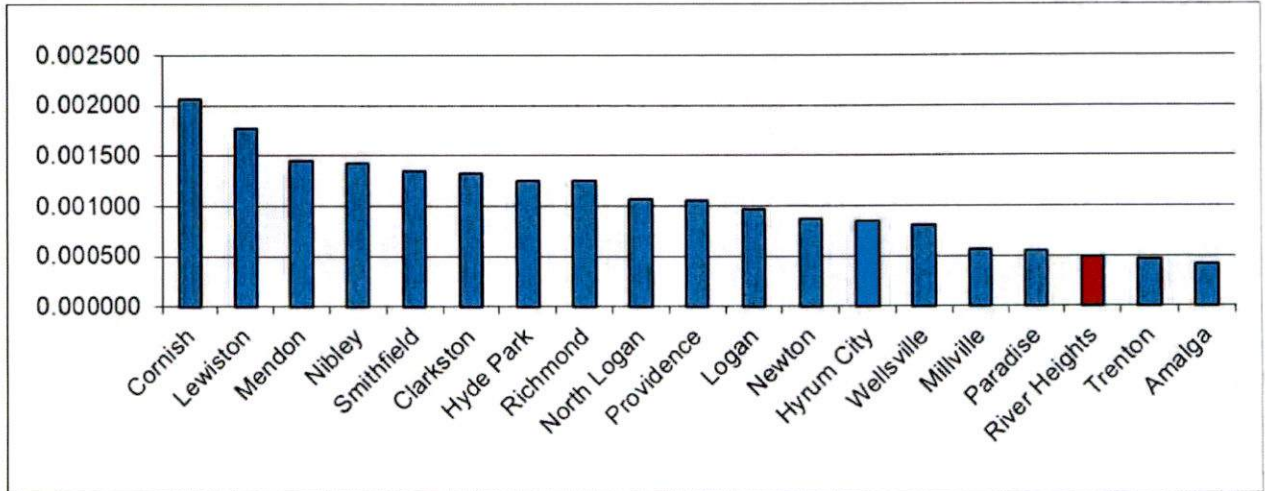
Zoom participants:

Dru Taylor

Kelly Taylor

CACHE COMMUNITY TAX RATES 2025-26

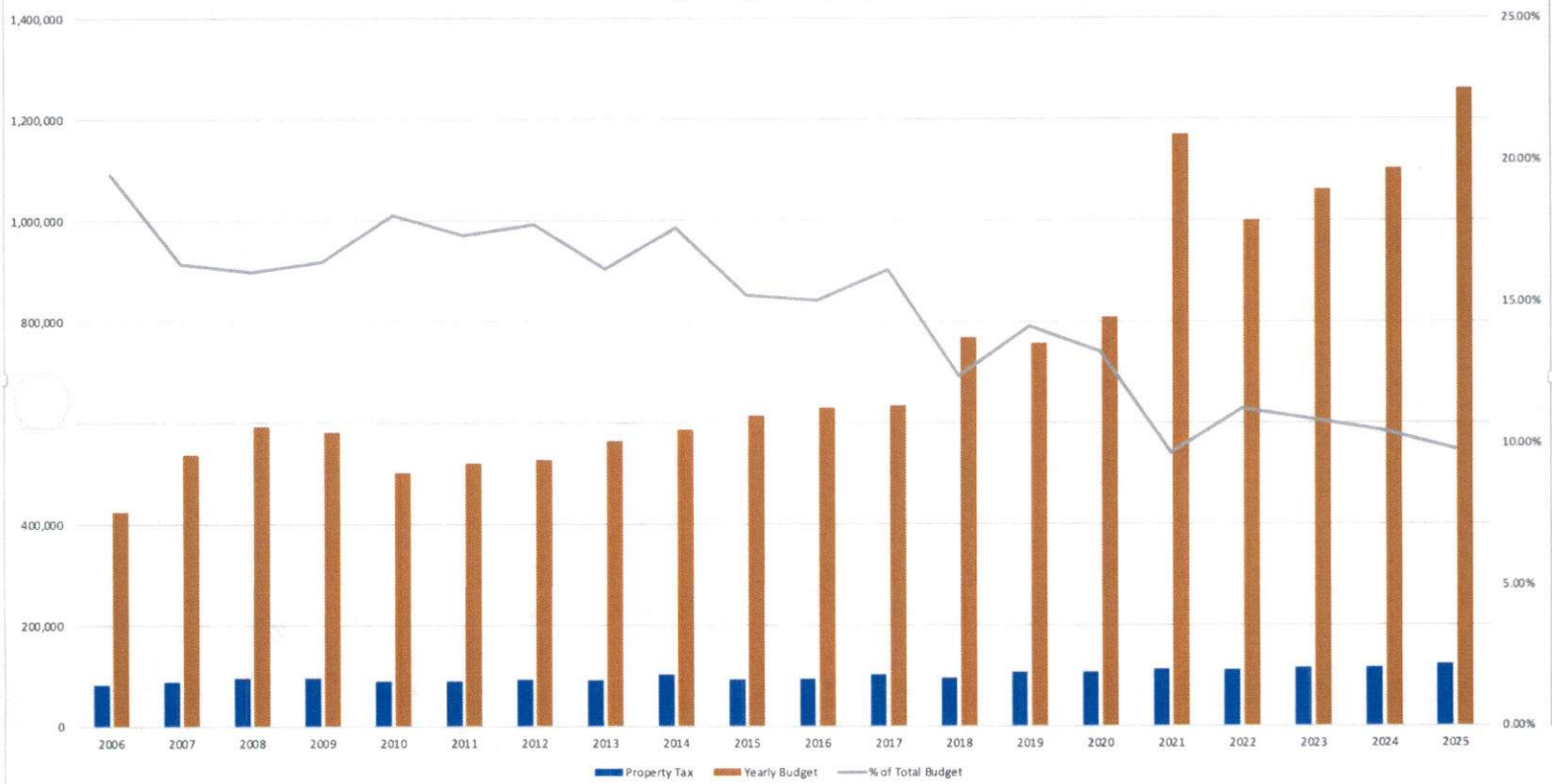
The following graph and list indicate certified tax rates published for the year 2024 by the Utah State Tax Commission.



<u>Municipality</u>	<u>Tax Rate</u>
Cornish	*0.002065
Lewiston	0.001765
Mendon	0.001453
Nibley	*0.001424
Smithfield	0.001352
Clarkston	0.001330
Hyde Park	*0.001255
Richmond	*0.001254
North Logan	0.001066
Providence	0.001055
Logan	0.000965
Newton	*0.000876
Hyrum	0.000847
Wellsville	0.000810
Millville	*0.000566
Paradise	*0.000549
River Heights	0.000489
Trenton	0.000461
Amalga	0.000413

*The rates for these cities include cemetery district taxes.

River Heights Budget to Property Tax Ratio



Property Tax Impact Schedule for River Heights City

Proposed Property Tax Impact Schedule

River Heights City will consider an increase to its property tax rate from 0.000476 to .000849 (estimated) to generate an additional \$85,101. The following is intended to provide decision makers and the public with an explanation of how the City's operations would be affected if the proposed property tax increase is adopted.

River Heights City Current Property Tax Rate	0.000476
River Heights City Current Property Tax Revenue	\$116,154.00
Proposed Revenue with Tax Change	\$201,255.00
New Property Tax Revenue to River Heights City	\$85,101.00

Estimated Increase to River Heights City Property Tax Revenue	73.33%
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Estimated Increase to a primary residence of \$531,000	\$104.85
Estimated increase to a business valued at \$531,000	\$190.63

Affected Departments	Proposed Budget	Budget Without Tax Change	Budget Change
Parks (10-70)	\$129,501	\$90,650	\$38,851

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

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

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

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

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

Total General Fund Change: \$85,101.00

2026 CACHE COUNTY NOTICE OF PROPOSED TAX INCREASES

The following taxing entities are proposing to increase their property tax revenue

CONCERNED CITIZENS ARE INVITED TO ATTEND THE PUBLIC HEARINGS LISTED

Per Utah Code 59-2-919(6)(b)(ii) the purpose of a truth in taxation hearing is to:

hear comments regarding the proposed increase and to explain the reasons for the proposed tax increase

Instructions to connect & participate virtually will be available on each taxing entities website at least 24 hours before the Public Tax Increase Hearing

Entities Proposing Tax Increases	Parcel Average Market Value	If adopted the proposed budget is sustained in all future years (unless the tax rate is reduced)			Parcel Avg Dollar Increase	Entity Proposed Tax Revenue	Entity Certified Tax Revenue	Entity Additional Tax Revenue Increase	Entity Tax Revenue % Increase	Public Tax Increase Hearing Opportunity to address tax increase		
		Tax Increase	From:	To:						Date/Time	Location	Phone
CACHE SCHOOL DISTRICT	\$ 549,000	Residential:	\$567.36	\$778.13	\$210.77	\$69,889,834	\$61,278,908	\$8,610,926	37.10%	August 6, 2026 6:00 p.m.	2035 N 1200 E N Logan	435-792-7600
		Commercial:	\$1,031.57	\$1,414.77	\$383.20							
HYDE PARK CITY	\$ 599,000	Residential:	\$330.11	\$362.40	\$32.29	\$1,068,404	\$973,219	\$95,185	9.74%	August 26, 2026 7:00 p.m.	113 E Center Hyde Park	435-563-6507
		Commercial:	\$600.20	\$658.90	\$58.70							
LOGAN CITY	\$ 530,000	Residential:	\$257.10	\$316.28	\$59.18	\$7,260,319	\$5,900,319	\$1,360,000	22.95%	August 11, 2026 6:00 p.m.	290 N 100 W Logan	435-716-9180
		Commercial:	\$467.46	\$575.05	\$107.59							
NORTH LOGAN CITY	\$ 659,000	Residential:	\$369.34	\$398.33	\$28.99	\$1,917,308	\$1,777,693	\$139,615	7.89%	August 5, 2026 6:35 p.m.	2525 N 600 E North Logan	435-752-1310
		Commercial:	\$671.52	\$724.24	\$52.72							
RIVER HEIGHTS	\$ 531,000	Residential:	\$143.10	\$247.95	\$104.85	\$201,255	\$116,154	\$85,101	73.33%	August 17, 2026 6:30 p.m.	520 S 500 E River Heights	435-752-2646
		Commercial:	\$260.19	\$450.82	\$190.63							
WELLSVILLE CITY	\$ 578,000	Residential:	\$254.96	\$257.50	\$2.54	\$374,941	\$371,238	\$3,703	1.04%	August 19, 2026 6:10 p.m.	75 E Main Wellsville	435-245-3686
		Commercial:	\$463.56	\$468.18	\$4.62							

FOR FURTHER INFORMATION CONTACT THE INDIVIDUAL ENTITIES AT THE PHONE NUMBERS SHOWN ABOVE

This list is for informational purposes only and should not be relied on to determine a taxpayer's property tax liability.

For specific property tax liability information the taxpayer should review their "Notice of Valuation and Tax Change" that mails by July 22nd.

Entity additional tax revenue increase does not include judgement levy amounts.

Data is based on the taxing entity's average parcel value shown above. The same value is used for both residential and commercial property.

Mark Malmstrom*River Heights City Council- Zoning Administrator*markmalmstrom@riverheights.gov

435-881-0164

From: Jamie Thinks She's Funny <jamiesaltn@gmail.com>**Sent:** Monday, August 17, 2026 5:03 PM**To:** Lance Pitcher <lancepitcher@riverheights.gov>; Chris Milbank <chrismilbank@riverheights.gov>; Mark Malmstrom <markmalmstrom@riverheights.gov>; Kandi Evans <kandievans@riverheights.gov>; steveroberts@riverheight.gov <steveroberts@riverheight.gov>; Blake Wright <blakewright@riverheights.gov>**Subject:** do not raise our taxes

You don't often get email from jamiesaltn@gmail.com. [Learn why this is important](#)

The proposal includes a 73.3% increase in ad valorem property tax. The park that needs repair (Ryan Place) has been pushed aside for the million dollar park that I still haven't even driven past.

Increased wages for city employees- no. I work for a multi million dollar company that, if we are lucky, give 2-3% annual wage increase, no bonuses, we have to pay in full our insurance premiums for medical, dental and vision. If you are part time, those premiums are larger. It's unbelievable that there is no premium taken out for employees. Clayton, Shelia and our treasurer, etc are great stewards of our city. They know their craft and do it very well and I'm grateful for what they do. A reasonable 2-3% (heck even up to 5% for merit) annual increase in pay like the majority of Americans get and also for members of the city council- if they are in office for consecutive years is fair. Having to pay a portion of their medical, dentist, vision is fair. River Heights citizens having to pay employees and council's medical premiums is dishonest and unethical. A salary increase more than what the average American receives is very questionable . Are we paying for girlfriends or not immediate family members of employees? If so, that is not ok. I am not saying no yearly pay increase for anyone but a fair and reasonable yearly raise like most Americans I would hope to be the standard.

The proposed tax increase for a year as a whole to RH citizens has been said by council as " not that much". In today's economy every cent matters. I feel like more than ever council and mayor do not care what the citizens of RH want or their concerns. Your decisions have already been made before any meeting or any announcement to fit your needs. That "public comment" is just something that you have to check off your list regardless of what anyone else thinks. Primarily that falls on the mayor and then trickles down.

I hope that my email is actually read and not ignored as that is what I feel and the majority of the RH citizens are= ignored.

Thanks,
jamie saltn

RIVER HEIGHTS, UTAH
RESOLUTION 10-2026

A RESOLUTION ADOPTING A PROPERTY TAX RATE FOR FISCAL YEAR 2027

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

WHEREAS, Utah law authorizes municipalities to levy property taxes for municipal purposes; and

WHEREAS, the City Council has considered the needs of the city for Fiscal Year 2027; and

WHEREAS, the City Council has determined that revenues generated by the certified tax rate are insufficient to fund the municipal services and capital needs; and

WHEREAS, because the proposed property tax rate exceeds the certified tax rate, the City complied with the Truth in Taxation requirements of Utah Code all other applicable requirements of Utah law including all notice, publication, and 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, following the public hearing and consideration of the comments received, the City Council finds that adoption of a property tax rate of 0.000849 per dollar of taxable value is in the public interest; and

WHEREAS, the proposed property tax rate is anticipated to generate approximately \$85,101 in additional property tax revenue above the revenue generated by the current certified tax rate.

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

Section 1. The City Council hereby adopts a property rate for Fiscal Year 2027 0.000849 per dollar of taxable value which is projected to generate approximately \$85,101 in additional property tax revenue.

Section 2. The City Council authorizes the Mayor to sign Tax Commission Form PT-800 "Resolution Adopting Final Tax Rates and Budgets Report 800 – Fiscal Year Entities."

Section 3. The Mayor, City Recorder, Budget Officer, and other appropriate City officers and employees are authorized and directed to take all actions necessary to certify and transmit the property tax rate and this Resolution to the Utah State Tax Commission, the County Auditor, and any other governmental entity as required by Utah law.

Section 4. All parts of this Resolution are severable, if any section, clause, or provision of this Resolution shall, for any reason, be held to be invalid or unenforceable, the invalidity or unenforceability of any such section, clause, or provision shall not affect the remaining, sections, clauses, or provisions of this resolution.

Section 5. The effective date of this resolution shall be the date of adoption.

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

ATTEST:

Mayor Blake Wright

Sheila Lind, City Recorder

SEAL

VOTING:

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

Form PT-800
pt-800.xls Rev. 5/2018

approves the following property tax rate(s) and revenue(s) for the year: 2026

This resolution is adopted after proper notice and hearing in accordance with UCA 59-2-919 and shall be forwarded to the County Auditor and the Tax Commission in accordance with UCA 59-2-913 and 59-2-920.

Título: Mayor

Utah State Tax Commission - Property Tax Division
Resolution Adopting Final Tax Rates and Budgets

Form PT-800
Rev. 02/15

County: **CACHE**

Tax Year: **2026**

It is hereby resolved that the governing body of:

RIVER HEIGHTS CITY

approves the following property tax rate(s) and revenue(s) for the year: **2026**

1. Fund/Budget Type	2. Revenue	3. Tax Rate
10 General Operations	201,255	0.000849
190 Discharge of Judgement		
	\$201,255	0.000849

This resolution is adopted after proper notice and hearing in accordance with UCA 59-2-919 and shall be forwarded to the County Auditor and the Tax Commission in accordance with UCA 59-2-913 and 29-2-920.

Signature of Governing Chair

Signature: _____ Date: _____

Title: _____

Wednesday, August 12, 2026

**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.

ATTEST:

Mayor Blake Wright

Sheila Lind, City Recorder

SEAL

VOTING:

Chris Milbank ____ Yea ____ Nay

Steve Roberts ____ Yea ____ Nay

Kandi Evans ____ Yea ____ Nay

Lance Pitcher ____ Yea ____ Nay

Mark Malmstrom ____ Yea ____ Nay

EXHIBIT A
Final Budget for Fiscal Year 2026–2027

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	149,600.00	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 Restrict	.00	18,500.00
15-41-19	Retirement - TNT Restricted	.00	4,000.00
15-41-42	Professional Fees - TNT Restrict	.00	2,000.00
Total Administration:		.00	30,750.00
Roads			
15-60-89	Sidewalk Repairs - TNT Restrict	.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 Restrict	.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 Handrail	.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	Stewart 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
Water Fund			
Other			
51-36-10	Charges for Services - Water	500,000.00	500,000.00
51-36-15	Interest Eamed - 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
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
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	Stewart 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 Flows 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