

River Heights City

COUNCIL MEETING AGENDA Tuesday, April 18, 2023

Notice is hereby given that the River Heights City Council will hold a budget workshop at 5:00 p.m. and then the regular council meeting beginning at 6:30 p.m., anchored from the River Heights City Office Building at 520 S 500 E.

5:00 p.m.

Budget Workshop

6:30 p.m.

Pledge of Allegiance and Opening Thought (Glover)

Adoption of Previous Minutes and Agenda

Reports, Approval of Payments, and Purchase Requisitions (Mayor, Council, Staff)

Public Comment

Discuss Flood Preparations for the City and Spring Creek Area and Allocation of Resources

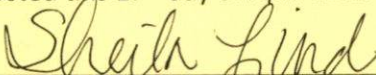
Discuss and Adopt an Electronic Mail Use Policy

Review General Plan Objectives and Schedule Discussions

To join the Zoom meeting:

<https://us02web.zoom.us/j/88035395374>

Posted this 17th day of April 2023



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

Budget Workshop

April 18, 2023

5:00 p.m.

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5 Present: Mayor Jason Thompson
6 Council members: Sharlie Gallup
7 Tyson Glover
8 Janet Mathews
9 Chris Milbank
10 Blake Wright
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12 Recorder Sheila Lind
13 Public Works Director Clayton Nelson
14 Treasurer Michelle Jensen
15 Finance Director Dave Sanderson, electronic
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17 - Others Present Sebastian Luu
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20 Mayor Thompson reviewed the budget schedule he would like to follow.

21 Treasurer Jensen reviewed the Combined Cash Investment Report. She explained how it worked
22 and how to read it. She said the auditor looks at the bottom line of the departments, rather than each
23 budget within the departments.

24 Questions were asked and responded to. Treasurer Jensen explained how the budgets are very
25 specific.

26 Councilmember Wright stated it had been helpful in the past to see, in addition to budget and
27 spending through March 31st, the previous year's final three months' (April-June) spending to help budget
28 for the upcoming fiscal year.

29 FD Sanderson discussed the red/green report of the final 5 months of the year. It's a projection
30 report, which helps project the budget for the upcoming year.

31 Mayor Thompson will send out a spreadsheet of all the capital projects. He asked that each
32 council member add projects which they feel are important. He asked them to get with PWD Nelson to
33 discuss any projects which are outside of their budgets. They will rank the projects and tentatively accept
34 a new list.

35 FD Sanderson said they will probably adopt some budget adjustments in June, at the time of
36 adopting the new budget.

37 Councilmember Glover asked how to know if revenues are going to the right budgets. Mr.
38 Sanderson explained how he had it set up. Mr. Glover wanted to increase the road repairs fund
39 substantially. He'd like the reports to show Class C Roads money going towards roads. Mr. Sanderson
40 agreed to separate these things out.

41 Councilmember Gallup asked why the gas bill budget for the school hadn't been spent. Treasurer
42 Jensen said she needs to figure out which bills belong to that building and then make a journal entry to
43 move those funds over. She will also look at electricity.

44 Councilmember Mathews asked about funding the installation of a new water line through the
45 new park. She didn't see any money coming out of the budget. Ms. Jensen felt it was being allocated to
46 another account. She will look at that.

47 Mayor Thompson asked Treasurer Jensen for an audit of all the capital projects. He'd like to see
48 the money for each project coming out of their specified budgets.

49 Treasurer Jensen reminded that their budgets do not roll into the next year. They start over every
50 new budget year.

51 Commissioner Milbank asked what the projected outcome was of this meeting. Mayor Thompson
52 said this meeting was to get the ball rolling on thinking about their budgets. After this meeting each
53 council member will need to set up a meeting with Treasurer Jensen and himself to discuss their budgets.

54 Mayor Thompson explained how he would allocate wages from the budgets by certain
55 percentages. He will handle those numbers that go across more than one budget. He encouraged them
56 to cut budgets if they are able, since there will be areas that will be higher this year.

57 Councilmember Milbank asked if they could get rid of some of the GLs. He was told they can't;
58 however, they can make them inactive. Ms. Jensen can print reports with them hidden.

59 Adjourned at 6:30 p.m.

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Sheila Lind, Recorder



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68 Jason Thompson, Mayor

Budget Report for March 2023

River Heights City - General Fund FY 2022/2023 Budget					
Revenues	Budget FY 2023	Actual To Date FY 2023	\$\$\$ Difference	75.0% Percent Target	Year End Projected Amount
Taxes					
Property taxes	\$ 115,000	\$ 95,149	\$ (19,851)	83%	\$ 115,000
Sales tax	386,000	222,629	(163,371)	58%	386,000
Franchise taxes	76,000	55,511	(20,489)	73%	76,000
Redemption taxes	700	76	(624)	11%	700
UPP Taxes(Personal property)	7,500	4,491	(3,009)	60%	7,500
UPP Fees & Liur	7,000	3,827	(3,173)	55%	5,000
Total Taxes	\$ 592,200	\$ 381,683	\$ (210,517)	64%	\$ 590,200
License and Permits					
Zoning clearing permits	\$ 4,000	\$ 1,345	\$ (2,655)	34%	\$ 4,000
Home occupation licenses	2,300	1,710	(590)	74%	2,300
Conditional use permits	400	200	(200)	50%	400
Subdivision fees	4,000	266	(3,734)	7%	4,000
Cache County 20% Bldg fee	3,000	2,361	(639)	79%	3,000
Dog fees	6,300	4,873	(1,427)	77%	6,300
Sanitation	184,000	108,978	(75,022)	59%	184,000
Impact fee parks	3,000	-	(3,000)	0%	3,000
Impact fee Roads	9,500	-	(9,500)	0%	9,500
Storm drainage	25,000	14,617	(10,383)	58%	25,000
911	33,000	19,210	(13,790)	58%	33,000
Total License and Permits	\$ 274,500	\$ 153,560	\$ (120,940)	56%	\$ 274,500
Intergovernmental Revenue					
Mass Transit	\$ -	\$ 22,238	\$ 22,238	100%	\$ 30,000
Class C Roads	92,000	58,085	(33,915)	63%	92,000
Park Grant (RAPZ)	5,000	120,201	115,201	2404%	120,201
Total Intergovernmental	\$ 97,000	\$ 200,524	\$ 103,524	207%	\$ 242,201
Charges For Service					
Park and rec rent park	\$ 3,400	\$ 1,925	\$ (1,475)	57%	\$ 3,400
Late fees	300	150	(150)	50%	300
School building rental income	90,000	19,100	(70,900)	21%	90,000
Total Charges for Service	\$ 93,700	\$ 21,175	\$ (72,525)	23%	\$ 93,700
Fines and Forfeitures					
Fines	\$ 1,400	\$ 462	(938)	33%	\$ 1,400
Total Fines and Forfeitures	\$ 1,400	\$ 462	\$ (938)	33%	\$ 1,400
Miscellaneous Revenue					
Apple days fun run	\$ 110	\$ -	\$ (110)	0%	\$ 110
Apple days tennis	60	-	(60)	0%	60
Apple days promotional en	78	-	(78)	0%	78
Apple days vendors	255	508	253	199%	508
Rent City building	900	50	(850)	6%	900
Interest income	800	12,864	12,064	1608%	18,500
Total Miscellaneous Revenues	\$ 2,203	\$ 13,422	\$ 11,219	609%	\$ 20,156
Total General Fund Revenues	\$ 1,061,003	\$ 770,826	\$ (290,177)	\$ 10	\$ 1,222,157

Expenditures	Budget FY 2023	Actual To Date FY 2023	\$\$\$ Difference	75.0% Percent Target	Year End Projected Amount
Administration	\$ 209,470	\$ 95,769	\$ (113,701)	46%	\$ 209,470
Office expenses	33,620	34,336	716	102%	45,000
Community affairs	27,550	11,278	(16,272)	41%	27,550
Planning and Zoning	2,805	3,373	568	120%	2,805
Public Safety	218,550	192,307	(26,243)	88%	250,000
Roads	156,210	79,643	(76,567)	51%	156,210
Parks & Recreation	80,226	50,362	(29,864)	63%	80,226
School Building	38,200	5,584	(32,616)	15%	38,200
Other expenses	294,372	230,256	(64,116)	78%	294,372
Total General Fund Expenditures	\$ 1,061,003	\$ 702,908	\$ (358,095)	66%	\$ 1,103,833
Surplus/(Deficit)	\$ -	\$ 67,918	\$ (67,918)		\$ 118,324
Fund Balance Beginning of Year					\$ 492,468
Projected Surplus/(Deficit)					\$ 118,324
Use of Fund Balance budgeted					\$ -
Ending Fund Balance					\$ 610,792
Fund Balance Percentage					57.57%

**River Heights City - Capital Projects
FY 2022/2023 Budget**

Revenues	Budget FY 2023	Actual To Date FY 2023	\$\$\$ Difference	75.0% Percent Target	Year End Projected Amount
Intergovernmental Revenue					
Grants	\$ 75,000	\$ -	\$ (75,000)	0%	\$ 75,000
Re-appropriated fund balance	-	-	-	0%	-
Total Intergovernmental	\$ 75,000	\$ -	\$ (75,000)	0%	\$ 75,000
Miscellaneous Revenue					
Interest income	\$ 3,000	\$ 3,839	839	128%	\$ 7,000
Transfer from General Fund	144,372	108,279	(36,093)	75%	144,372
Miscellaneous	544,690	-	(544,690)	0%	544,690
Total Miscellaneous Revenues	\$ 692,062	\$ 112,118	\$ (579,944)	16%	\$ 696,062
Total Capital Revenues	\$ 767,062	\$ 112,118	\$ (654,944)	15%	\$ 771,062

Expenditures	Budget FY 2023	Actual To Date FY 2023	\$\$\$ Difference	75.0% Percent Target	Year End Projected Amount
Administration	\$ 22,000	\$ -	\$ (22,000)	0%	\$ 22,000
Road seal	60,000	62,376	2,376	104%	65,000
Lower well	99,113	22,127	(76,986)	22%	99,113
400 South sidewalk section 1W	62,712	5,870	(56,842)	9%	62,712
400 South sidewalk section 2E	53,118	-	(53,118)	0%	53,118
Mower	13,000	-	(13,000)	0%	13,000
Aesbestos abatement church	182,000	8,500	(173,500)	5%	182,000
Stewart hill park	200,119	149,604	(50,515)	75%	200,119
Stewart hill park (RAPZ funds)	75,000	75,000	-	100%	75,000
Reserves	-	-	-	0%	-
Total Capital Expenditures	\$ 767,062	\$ 323,477	\$ (443,585)	42%	\$ 772,062
Surplus/(Deficit)	\$ -	\$ (211,359)	\$ (211,359)		\$ (1,000)
Fund Balance Beginning of Year					\$ 356,610
Surplus/(Deficit)					\$ (1,000)
Loan to Parks Impact fee					\$ -
Loan to Public Safety Impact fee					\$ -
Use of Fund Balance budgeted/Reserves					\$ -
Ending Fund Balance					\$ 355,610

**River Heights City - Water Utility
FY 2022/2023 Budget**

Revenues	Budget FY 2023	Actual To Date FY 2023	\$\$ Difference	75.0% Percent Target	Year End Projected Amount
Charges For Service					
Charges for service	\$ 446,000	\$ 348,766	\$ (97,234)	78%	\$ 475,000
Interest earnings	9,600	24,312	14,712	253%	30,000
Hookups	1	-	(1)	0%	1
Impact fees	1	-	(1)	0%	1
Grant State of Utah ARPA	246,000	245,696	(304)	100%	246,000
Scrap recovery	1	205	204	20500%	205
Container refunds	1,400	-	(1,400)	0%	1,400
Appropriated fund balance	187,695	-	(187,695)	0%	187,695
Total Charges for Service	\$ 890,698	\$ 618,979	\$ (271,719)	69%	\$ 940,302
Total Utility Fund Revenues	\$ 890,698	\$ 618,979	\$ (271,719)	69%	\$ 940,302

Expenses	Budget FY 2023	Actual To Date FY 2023	\$\$\$ Difference	75.0% Percent Target	Year End Projected Amount
Water operating	\$ 323,130	\$ 168,863	\$ (154,267)	52%	\$ 315,000
Capital projects	567,568	178,363	(389,205)	31%	567,568
Increase in fund balance	-	-	-	0%	-
Total Utility Fund Expenses	\$ 890,698	\$ 347,226	\$ (543,472)	39%	\$ 882,568
Surplus/(Deficit)	\$ -	\$ 271,753	\$ 271,753		\$ 57,734
Cash Balance Beginning of Year					\$ 1,028,424
Surplus/(Deficit)					\$ 57,734
Bond Proceeds					\$ -
Use of fund balance					\$ (187,695)
Ending Cash Balance					\$ 898,463

**River Heights City - Sewer Utility
FY 2022/2023 Budget**

Revenues	Budget FY 2023	Actual To Date FY 2023	\$\$ Difference	75.0% Percent Target	Year End Projected Amount
Charges For Service					
Charges for service	\$ 360,000	\$ 217,156	\$ (142,844)	60%	\$ 330,000
Interest earnings	12,700	19,751	7,051	156%	20,000
Sewer assessments	1	-	(1)	0%	1
Impact fees sewer	1	-	(1)	0%	1
Reinbursements sewer	1	-	(1)	0%	1
Asset sale	30,000	-	(30,000)	0%	30,000
Total Charges for Service	\$ 402,703	\$ 236,907	\$ (165,796)	59%	\$ 380,003
Total Utility Fund Revenues	\$ 402,703	\$ 236,907	\$ (165,796)	59%	\$ 380,003
Expenses					
Sewer Operating	\$ 322,703	\$ 214,461	\$ (108,242)	66%	\$ 322,703
800 South sewer line	80,000	-	(80,000)	0%	80,000
Total Utility Fund Expenses	\$ 402,703	\$ 214,461	\$ (188,242)	53%	\$ 402,703
Surplus/(Deficit)	\$ -	\$ 22,446	\$ 22,446		\$ (22,700)
Cash Balance Beginning of Year					\$ 874,276
Surplus/(Deficit)					\$ (22,700)
Bond Proceeds					\$ -
Use of fund balance					\$ -
Ending Cash Balance					\$ 851,576

Date	Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance
10-33-25 Park Grant (RAPZ)						
			07/01/2022 (00/22) Balance	.00 *	.00 *	.00
08/31/2022	CR	1114062	RAPZ Grant - Cache County		5,201.00-	
			08/31/2022 (08/22) Period Totals and Balance	.00 *	5,201.00- *	5,201.00-
09/22/2022	CR -	1114298	RAPZ Grant - Cache County -2021 RAPZ		40,000.00-	
09/22/2022	CR	1114299	RAPZ Grant - Cache County - Stewart Hill Pk		75,000.00-	
			09/30/2022 (09/22) Period Totals and Balance	.00 *	115,000.00- *	120,201.00-
			03/31/2023 (03/23) Period Totals and Balance	.00 *	.00 *	120,201.00-

YTD Encumbrance .00 YTD Pending .00 YTD Actual 120,201.00- Total 120,201.00- YTD Budget 5,000.00- Unearned 115,201.00-

Number of transactions: 3 Number of accounts: 1

Debit	Credit	Proof
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Total General Fund:

.00	120,201.00-	120,201.00-
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Number of transactions: 3 Number of accounts: 1

Debit	Credit	Proof
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Grand Totals:

.00	120,201.00-	120,201.00-
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Report Criteria:

- Actual amounts
- All accounts
- Includes pending amounts
- Includes report only transactions
- Includes inactive journals
- Account.Account number = "103325"