



CITY COUNCIL MEETING

Thursday, June 18, 2026 at 6:30 PM
Council Chambers, 60 West Main, Hyrum, Utah

AGENDA

Public notice is hereby given of a Hyrum City Council Meeting to be held in the Council Chambers, 60 West Main, Hyrum, Utah at 6:30 PM, June 18, 2026. The proposed agenda is as follows:

1. **ROLL CALL**
2. **CALL TO ORDER**
3. **WELCOME**
4. **PLEDGE OF ALLEGIANCE**
5. **INVOCATION**
6. **APPROVAL OF MINUTES**
7. **AGENDA ADOPTION**
8. **PUBLIC COMMENT**
9. **SCHEDULED DELEGATIONS**
 - A. [Timothy Schmidt, Schmidt Planned Unit Development – Seeking concept plan approval for a 4 Lot single family dwelling planned unit development located at 182 North 600 East.](#)
10. **INTRODUCTION AND APPROVAL OF RESOLUTIONS AND ORDINANCES**
 - A. [Resolution 26-20 - A resolution amending the 2025-2026 General Fund, Water Fund, Sewer Treatment Fund, Electric Fund, Irrigation Fund, Stormwater Fund, Sewer Collection Fund, and Capital Projects Fund Operating Budgets.](#)
 - B. [Resolution 26-21 - A resolution approving and adopting the Fiscal 2026-2027 Operating Budgets for Hyrum City's General Fund, Culinary Water Fund, Sewer Treatment Fund, Sewer Collection Fund, Electric Fund, Irrigation Water Fund, Storm Water Fund, and Capital Projects Fund.](#)
 - C. [Resolution 26-22 - A resolution establishing the Municipal Certified Tax Rate for Fiscal 2026-2027.](#)
 - D. [Ordinance 26-13 - An ordinance amending Chapter 2.12, Section 2.12.010 of the Hyrum City Municipal Code, to provide for adjustments in the salaries of officers and employees of Hyrum City.](#)
11. **OTHER BUSINESS**
 - A. [Consideration and appointments to Library Board.](#)

- B. [Consideration and approval of the annual State of Utah Fraud Risk Assessment.](#)
- C. [Consideration and award of bid for the Resoration of a Culinary Water Tank.](#)
- D. [Consideration and award of bid for the Elite Hall roof.](#)

- E. [Budget Report.](#)
- F. Mayor and City Council reports.

12. ADJOURNMENT

Stephanie Fricke
City Recorder

Council Members may participate in the meeting via telephonic communication. If a Council Member does participate via telephonic communication, the Council Member will be on speakerphone. The speakerphone will be amplified so that the other Council Members and all other persons present in the Council Chambers will be able to hear all discussions. In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify Hyrum City at 435-245-6033 at least three working days before the meeting.

CERTIFICATE OF POSTING - The undersigned, duly appointed and acting City Recorder of Hyrum City, Utah, does hereby certify that a copy of the foregoing Notice was emailed to The Herald Journal, Logan, Utah, posted on the Utah Public Notice Website and Hyrum City's Website, provided to each member of the governing body, and posted at the City Offices, 60 West Main, Hyrum, Utah, this **12th day of June, 2026**. Stephanie Fricke, MMC, City Recorder.



60 West Main Street
Hyrum, Utah 84319
Ph. (435) 245-6033
www.hyrumcity.gov

City Council Agenda Information

To: Mayor Miller and City Council

From: Tony Ekins, City Planner

Date: June 12, 2026

Subject: Concept Plan

Summary:

Hyrum City received a Concept Plan application for a PUD consisting of four (4) single-family dwelling lots located at 182 North 600 East.

Planning Commission Recommendation:

On May 14, 2026, the Hyrum City Planning Commission made a motion to deny Concept Plan approval to the City Council (4-1 vote).

City Council Meeting Recommendation:

On May 21, 2026, the Hyrum City Council discussed the concept plan with the applicant and expressed to the applicant if there are other options to provide amenities to the PUD the Planning Commission may reconsider the application.

Planning Commission Recommendation:

On June 11, 2026, the Hyrum City Planning Commission reviewed the applicant's revisions to the PUD which included applicant responses to the Planning Commission Architectural Review Committee evaluation (HCC 17.60.070); Draft Declaration of Covenants, Conditions and Restrictions; and dedicated common area within the PUD. The Planning Commission made a motion (5-1 vote) to recommend Concept Plan approval to the City Council on the following recommendations:

- a. Applicant provide responses to Staff Comments in the Staff Evaluation.
- b. The City Council have a discussion and additional review of the sidewalk on 600 East.

City Council Meeting:

- Meeting Date: June 18, 2026
- Council Role: Concept Plan Approval

Attachments:

1. Staff Evaluation



60 West Main Street
Hyrum, Utah 84319
Ph. (435) 245-6033
www.hyumcity.gov

Staff Evaluation Second Review

Application: Timothy Schmidt, Schmidt Planned Unit Development – CONTINUATION: Seeking recommendation to the City Council for a concept plan for a 4 Lot single family dwelling planned unit development located at 182 North 600 East.

Application Number: 26-010
Preparation Date: June 3, 2026
Applicant Name: Timothy Schmidt
Property Owner: Timothy Gordon Schmidt
Property Address: 182 North 600 East
Parcel Number: 01-013-0030
Parcel Area: 3.22 Acres

Planning Commission: June 11, 2026
Application Type: Concept Plan
Nature of request: Planned Unit Development (PUD)

Current Zone District: Residential Zone R-2. The R-1/ R-2 Zone is a mixed density residential zone. Its minimum lot size is 9,900 square feet for a single-family dwelling. This zone is eligible for appropriately located Planned Unit Developments (PUDs).

Adjacent zoning designations and uses of the subject property		
North	Residential Zone R-2	Single-family Residential
East	Residential Zone R-2	Single-family Residential
South	Residential Zone R-2	Single-family Residential
West	Residential Agriculture Zone RA	Single-family Residential

Application Overview for Second Review:

On May 21, 2026, the Hyrum City Council reviewed the proposed concept plan for Schmidt Planned Unit Development and made a motion to return the proposed Planned Unit Development to the Planning Commission to review and consider recommendation of approval for the following updates to the concept plan:

1. Applicants updated responses to HCC 17.060.070 Architectural Review Committee items (see attachment).
2. Applicants draft of Homeowners Association Declaration of Covenants, Conditions and Restrictions (see attachment).
3. Applicants updated concept site plan (see attachment).
4. Applicants updated concept landscape plan (see attachment).
5. Applicants updated concept building elevations (see attachment).

If the Planning Commission makes a recommendation of approval to the City Council, staff requests the Planning Commission make in their motion for the applicant to provide responses to each line item in the **STAFF COMMENTS First Review** and additional **STAFF COMMENTS Second Review**:

STAFF COMMENTS: Second Review**Planning and Zoning Department:**

1. Staff supports the updated concept plan as submitted with the private road, hammerhead, and dedicated common area of 1.18 acres.
2. The application submitted is *Schmidt Planned Unit Development* and the draft Homeowners Association Declaration of Covenants, Conditions and Restrictions is titled *Vernon Hills*. Applicant verify the desired title of the Planned Unit Development.
3. Hyrum City Construction Standards 1.3.2.C.17: As part of a Preliminary Plat application, the areas where ground water rises periodically to within two (2) feet of the surface of the ground.
4. Hyrum City Construction Standards 1.3.2.B.7: As part of a Preliminary Plat application, the applicant will be required to provide the location of all wells, proposed, active and abandoned, and of all springs or reservoirs within the tract of the land and to a distance of at least one thousand (1,000) feet beyond the tract boundaries.
5. Hyrum City Construction Standards 1.3.2.C.17: As part of a Preliminary Plat application, the existing and proposed storm drainage system improvements must demonstrate the new drainage system will not have any impact of the flow of the Peterson Spring, or any additional springs discovered within at least one thousand (1,000) feet beyond the tract boundaries.
6. Hyrum City Construction Standards 1.4.2.D.2: Water laterals must be located at the center of the lot and sewer laterals 10 feet downstream from the water laterals.
7. Applicant shall complete a Preliminary Plat Application and provide all required checklist items prior to the submission of a Preliminary Plat. Incomplete applications will be returned to the applicant.
8. Applicant shall refer to Hyrum City Code (HCC) and Hyrum City Construction Standards available online at: www.hyrumcity.gov and the following references below to prepare a complete application:
 - HCC Title 13 Public Services
 - HCC Title 16 Subdivisions
 - HCC Title 17 Zoning
 - HCC 17.60 Planned Unit Developments
 - Hyrum City Construction Standards Manual

Fire Department:

1. The grade of the private road cannot exceed 10% grade and the cross slopes, and cross slope of the hammerhead does not exceed 2% grade.
2. The private road will require “No Parking–Fire Lane” on each side of the private road and sign comply with IFC 2021 D103.6 Signs. Type “D”. Show location of sign on site plan at the west entrance of the private road.

Application Overview for First Review:

Hyrum City received a Concept Plan application for a PUD consisting of four (4) single-family dwelling lots located at 182 North 600 East. The applicant has provided a letter of intent for the Planned Unit Development (see attachments). The proposed PUD illustrates a 4-lot subdivision of the land with a 26 feet driveway crossing Lots 1 and 2 and terminating on Lot 3. There is an existing sewer line on Lots 3 and 4 that will require a dedicated utility easement that is shown on the submitted documents. There is a storm drain system proposed for the development with right of way improvements on 600 East fronting the PUD (asphalt, curb, gutter, sidewalk but not for the full distance of the PUD). Proposed utilities include water, sewer, and pressurized irrigation system.

The purpose of a PUD allows some deviations from the Concept Plan and platting requirements of HCC Title 16. These are usually seen as smaller lot sizes and greater density in exchange for open space, attractive building designs, and other amenities such as playgrounds, swimming pools, parks and meeting facilities. No PUD shall have an area of less than two and one half (2½) acres. Maximum density allowed for multi-family developments is 10 units per acre. Consideration should be given to dispersing large multi-family PUD developments throughout the city instead of concentrating them in one central area.

STAFF COMMENTS: First Review**Planning and Zoning Department:**

1. HCC 17.060.070: The Planning Commission will act as an Architectural Review Committee and will evaluate the Site Plan and drawings for:
 - a. A good mix of building materials, colors and architectural features to create an attractive, well-planned development;
Staff comment: The applicant provided a concept of the proposed buildings in the PUD.
Applicant provided updated response (see attachment).
 - b. Sufficient public open spaces and amenities that will provides a safe, comfortable and pleasant environment;
Staff comment: The applicant did not provide public open spaces and amenities within the PUD. There are areas of easements for the swale, shared driveway, and storm water pond.
Applicant provided updated response (see attachment).
 - c. Appropriate building types in terms of density, site relationship and spacing.
Staff comment: The applicant is proposing single-story single family private dwellings with a density 1 unit per 0.80 acres; whereas the PUD deviation for consideration given to multi-family PUD developments is 10 units per acre.
Applicant provided updated response (see attachment).
 - d. Well-planned exterior lighting;
Staff comment: The applicant did not provide reference to exterior lighting with the application.
Applicant provided updated response (see attachment).
 - e. Preservation of natural features including trees, drainage areas, and views.
Staff comment: The applicant provided trees in the north swale easement and abutting 600 East. There is a water feature on the site that is regulated and purposed by water right for watering stock and irrigation.
Applicant provided updated response (see attachment).
 - f. Good vehicular and pedestrian movement;
Staff comment: There are no pedestrian pathways proposed within the PUD and there is one vehicular shared driveway through private property parcels.
Applicant provided updated response (see attachment).
 - g. Integrated parking;
Staff comment: There is no integrated parking for the PUD.
Applicant provided updated response (see attachment).
 - h. Landscaping plan showing existing and proposed, grass, shrubbery, trees and other planting and features for the entire site;
Staff comment: There are two (2) existing trees that are noted on the PUD to be removed, and the private lots do not show landscaping other than landscaping noted in Comment Items #1.e.
Applicant provided updated response (see attachment).
 - i. Placement of fencing/walls and solid waste enclosures.
Staff comment: There are no fencing/wall details or solid waste enclosures identified in the PUD.
Applicant provided updated response (see attachment).
- ~~2. HCC 17.16.10: A planned unit development (PUD) allows some deviations from the Concept Plan and platting requirements of HCC Title 16. These are usually seen as smaller lot sizes and greater density in exchange for open space, attractive building designs, and other amenities such as playgrounds, swimming pools, parks and meeting facilities. The proposed PUD does represent many of the requirements for a PUD application.~~
- ~~3. HCC 17.60.10: Considerations for planned unit developments should be given to disperse large multi-family PUD developments throughout the city instead of concentrating them in one central area. The proposed PUD is for the consideration for the division of a parcel of land to create building lots that does not appear to provide all requirements of Comment Item #1.~~

- ~~4. HCC 16.02: The purpose of subdivisions in the Hyrum City code means the division of a parcel of land to create building lots that qualify the minimum lot area requirements for the Residential Zone R-2. The lot areas demonstrated in the proposed PUD can meet the requirements of the minimum lot area requirements if subdivided through the subdivision ordinance.~~

Engineering:

1. Storm Drain Infrastructure:
 - a. When developing the storm drain system, including pond volume, pipe sizing, inlet locations, and other factors, the Cache County storm water standards should be followed.
 - b. The land drain proposed along the North edge of the driveway is a significant concern. The introduction of land drains to storm drain infrastructure eliminates capacity from the existing and proposed systems due to the need to convey groundwater continually. This is especially evident in the case of retention ponds. Any land drain upstream of a detention pond, such as the one proposed in this concept plan, will fill the detention volume in the pond set aside to allow for infiltration of smaller storms and maintain a constant pool of water in the bottom of the pond. The connection of land drains to storm water infrastructure is generally not prudent Engineering design and should be considered prior to acceptance.
2. Water Right Information:
 - a. The water right associated with the parcel in question includes a total flow of 13.44 gpm from the spring located on site. The use type for the water right is irrigation and stock water.
3. Slope Concerns:
 - a. Slope through the property is significant, but the areas over 30% seem to be as a result of material stock piling and not natural slope. The areas that are naturally over 20% appear to be limited in nature and would likely not pose significant challenges in the construction of homes on the site. In general, large retaining walls would likely be required to construct homes on lots 3 and 4.
4. Other Consideration:
 - a. The proposed design creates three lots that do not front a public right of way but are only accessible through an access easement provided by the developer.
 - b. The proposed infrastructure does not provide sidewalk, curb and gutter, or an appropriate turnaround radius.
 - c. The location of the driveway on Lot 4 is unknown and would conflict with the proposed swale on the north side of the roadway.

Fire Department:

1. What is the grade of the road? Not to exceed 10 percent in grade.

Power Department:

1. Power connection will be required at the nearest primary voltage connection point.
2. Applicant/developer will work with the power department on layout/design of power infrastructure inside development.
3. Hyrum City Power & Light construction standards will apply to all power infrastructure.
4. Power will need to be located in utility easement.

Sewer Department:

1. Hyrum City construction standards will apply to all sewer infrastructure.

Streets / Water Department:

1. Water service for lot 4 should be run to the other side of swale to the north. Services should not run parallel with the main line.
2. Fire Hydrant will need its own valve and 6" fire line. The water department prefers all fire lines to be short crossing street sections.
3. Both water mains will require a tie-in feed valve in public ROW. Both water mains will need a 2" blow off at dead ends in utility easement. All hookups on both water mains need to be properly spaced to manufacture specs.
4. Both irrigation and culinary meter bases should not be in driveways. Are there any house plans showing future build models to determine where locations are?

5. Irrigation will be tied to the end drain of existing irrigation. This will need to be looked at for depth and sizing by the city. If extended, a new drain will need to be installed on the future drain box on the north end of access in public ROW.
6. All water and sewer laterals will need 18" vertical separation. All water and sewer need 10' horizontal separation.
7. Prefer to see some kind of ribbon curb on the swale edge to keep up the integrity of the roadway shoulder.
8. Any interior sidewalks?
9. Cross access agreements for homeowners and public utilities? Utility ROW should be drivable access with proper width.
10. Snow storage in swale? Snow storage should not be in utility access ROW or brought out to public ROW.
11. Curb and gutter radius on both sides of access entering public ROW. Sidewalks need ADA.

Planning Commission Responsibility:

1. Members of the Planning Commission may visit the site accompanied by the developer or his representative.
2. The Planning Commission should have a thorough discussion of the concept plan, staff comments, and specifying conditions and requirements for recommendation to the City Council.

Staff Recommendations:

1. The Planning Commission may make a motion specifying conditions and requirements, and staff comments to the City Council.
2. If the Planning Commission makes a recommendation of approval to the City Council the applicant will be required to provide responses to each line item in the STAFF COMMENTS First Review prior to submitting to the City Council.

Stipulations:

1. Members of the Council may visit the site prior to the regularly scheduled meeting.
2. The City Council may approve, disapprove, approve with additional conditions and requirements, or require the requestor to return to the Planning Commission with revisions; or require the applicant to return revisions to the City Council.

Finding of Facts:

1. A qualifying Planned Unit Development is a permitted use in the R-1 and R-2 Zone.
2. The required public hearing and public notices were distributed in compliance with Utah Code and Hyrum City Code.

Attachments:

1. Hyrum City Council Agenda Information for City Council Meeting May 21, 2026
2. Vicinity Map
3. Zoning Map
4. Aerial View
5. Slope Map
6. Onsite Unnamed Spring Water Right Detail – Water Right 25-7442 with Map
7. Peterson Spring Stream Water Right Detail – Water Right 25-437
8. Peterson Spring Stream Water Right Detail – Water Right 25-1228
9. Peterson Spring Stream Water Right Detail – Water Right 25-1555
10. Applicant submitted documents with updates



60 West Main Street
Hyrum, Utah 84319
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www.hyrumcity.gov

City Council Agenda Information

To: Mayor Miller and City Council

From: Tony Ekins, City Planner

Date: May 15, 2026

Subject: Concept Plan

Summary:

Hyrum City received a Concept Plan application for a PUD consisting of four (4) single-family dwelling lots located at 182 North 600 East. The applicant has provided a letter of intent for the Planned Unit Development (see attachments). The proposed PUD illustrates a 4-lot subdivision of the land with a 26 feet driveway crossing Lots 1 and 2 and terminating on Lot 3. There is an existing sewer line on Lots 3 and 4 that will require a dedicated utility easement that is shown on the submitted documents. There is a storm drain system proposed for the development with right of way improvements on 600 East fronting the PUD (asphalt, curb, gutter, sidewalk but not for the full distance of the PUD). Proposed utilities include water, sewer, and pressurized irrigation system.

Planning Commission Recommendation:

On May 14, 2025, the Hyrum City Planning Commission made a motion to deny Concept Plan approval to the City Council (4-1 vote). Please find below a brief summary of the Planning Commission public hearing and scheduled delegation:

Public Comment:

1. Applicant: The applicant, a Hyrum City Resident, made the first public comment regarding questions he discussed with the recipients who received the required public notice. The applicant stated there are boxes shown on the lots that represent houses, but Lot 4 would not be developed and will be just land, and one of the trees that is identified to be removed will stay.
2. Small Town Feel. A commentor mentioned concerns regarding residential development encroachment but was relieved to know there are only 4 lots proposed rather than attached high-density.
3. Nesting Raptors. A commentor mentioned there are nesting raptors in the tree and was concerned the tree is not destroyed. The same commentor complemented openness of the proposed lots rather than attached high-density.
4. Lot 4 Water. The public mentioned relief to know that Lot 4 is not going to be built as it was said that lot has a lot of water, but the lots south were dry, and this area is an accommodating area for families to grow up in.
5. Small Town Feel. A commentor mentioned they have observed the property for 25 years and was always concerned the property would be developed with high-rise development, but the single-family low density compliments the area and is an acceptable alternative as it does not include the traffic of high-density.

Scheduled Delegation:

1. The Planning Commission mentioned each lot exceeds the minimum lot size of 9,900 square feet and if the PUD application was a deviation from the requirements of public infrastructure street sections (curb, gutter, and sidewalk).
2. There was discussion regarding Peterson Spring and would like to know more information regarding the spring and if the development will have any impact of the flow of the spring when the water flows all year round in front of the development. It was mentions that spring runs 13 gallons per minute.
3. There was discussion regarding the retaining pond and will the release water in the retention pond impact the flows of the Peterson Spring and the Spring on the site.
4. There was discussion about the lot with the Spring if placing a home on or near the Spring will adversely affect the integrity of the home and/or spring.
5. There was discussion regarding the ownership of the water rights and ownership of the Spring as the water rights are not documented to the new property ownership of the applicant.
6. There was discussion whether the Planning Commission Architectural Review of qualifying deviations for a PUD were complete to qualify as a PUD or is a Subdivision Application the correct application as noted in the Planning and Zoning Department comments #1 though 4.
7. There was discussion for how Lot 4 would not ever be built as it is proposed on the Plat as a buildable lot and not a buildable lot. This discussion led to if the lot area could complete the common open space element of the PUD requirements.
8. There was discussion on the private road as it crosses private properties and how the road would be maintained. The applicant advised it was the goal of the applicant, who lives on the north adjacent lot would remove the snow. This discussion lead to "what if" the applicant moved who would remove the snow and where would the fees be available to repair and restore the road if there were no HOA fees. This discussion led to uncertainties for the maintenance of the private road without an HOA.
9. There was discussion whether the road should be a public road or private road. The road as presented is a low impact road without sidewalk and the Planning Commission noted there are no sidewalks in the area and a full public road into the development with sidewalk would deter the small town feel. Staff was asked if the public road could be implemented without sidewalks. Staff is not aware of deviations from the requirements of the street sections for new developments and staff is not aware if the City Council can deviate sidewalks for a public road.
10. There were serval motions and votes that include this summary. The Planning commission was in favor of the road size and without sidewalks and potential lawsuits regarding water rights of the Spring on the site, supported the low density, and noted the neighborhood support. The Planning Commission motioned a 4-1 vote to deny recommendation to the City Council due to the nature of the road either being a dedicated public road for maintenance or private road with uncertainties of maintenance for the owners within the PUD.

This is a summary to the best knowledge of staff from the meeting. On June 11, 2026, the Planning Commission will approval official meeting minutes of the Public Hearing and Scheduled Delegation.

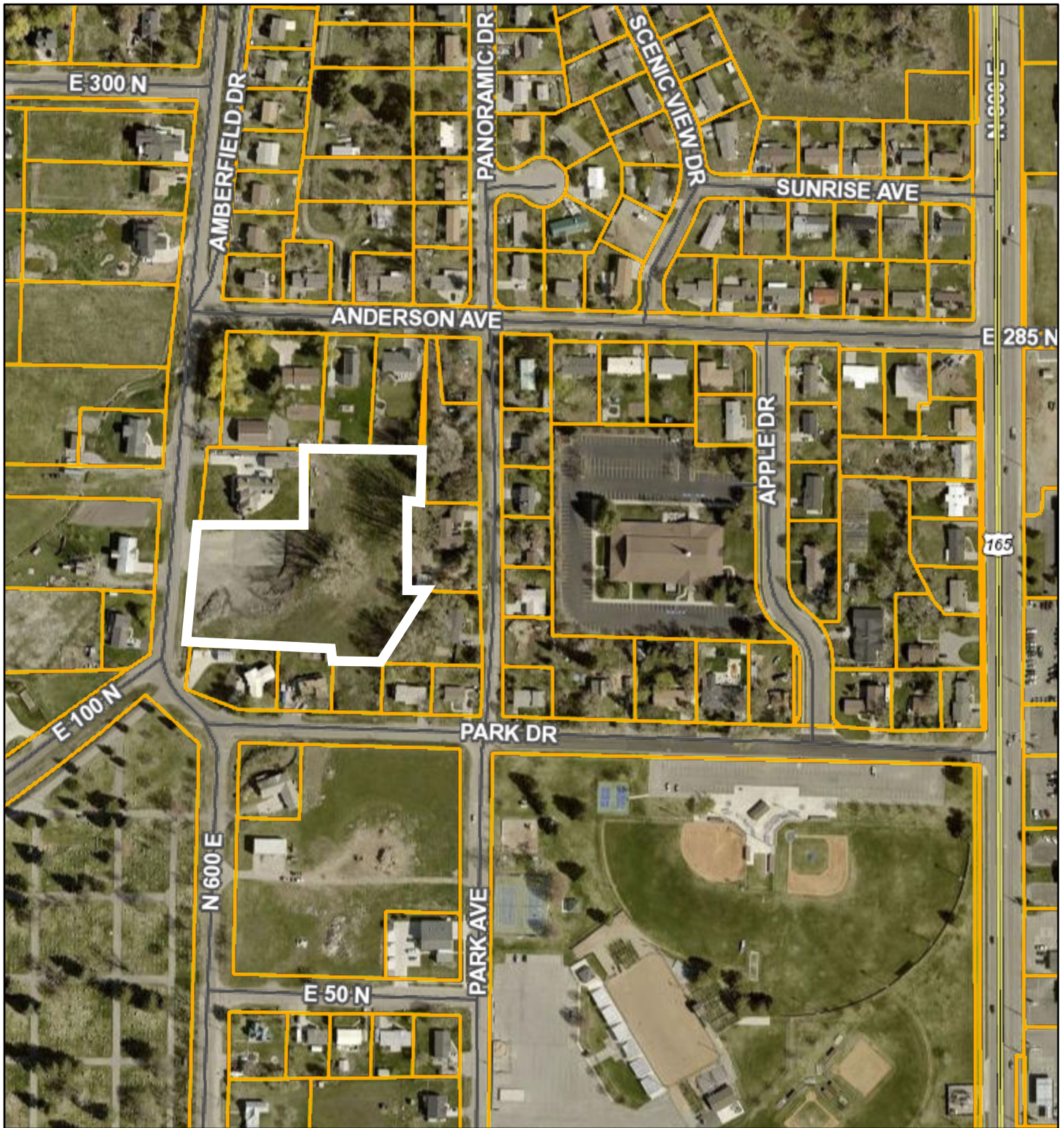
City Council Meeting:

- Meeting Date: May 21, 2026
- Council Role: Concept Plan Approval

Attachments:





1. Staff Evaluation

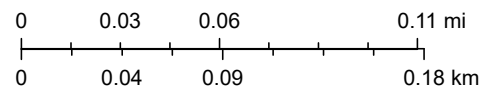
Vicinity Map



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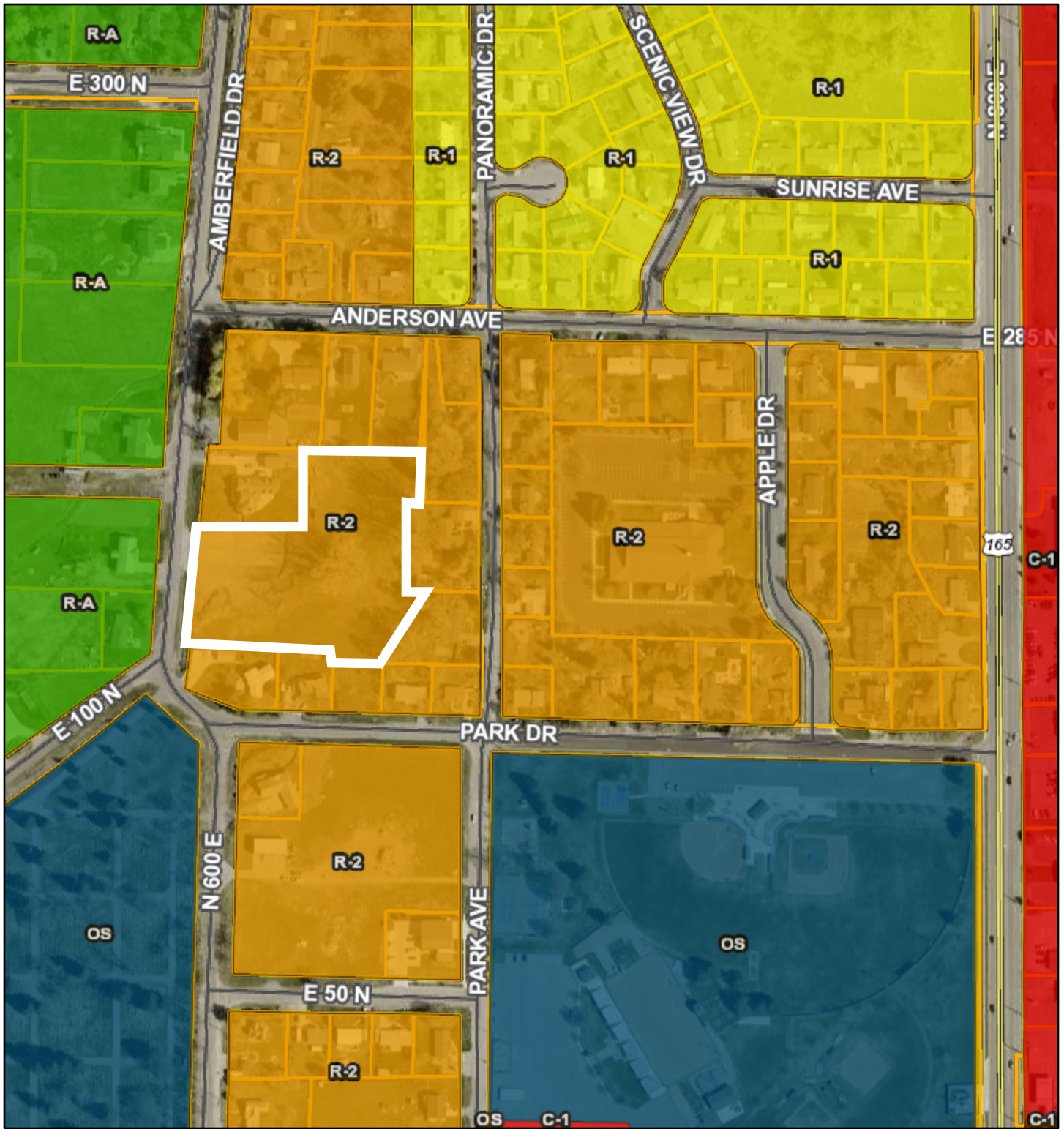
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|--|---|----------------------|
| Class B Surface Type | — | Private |
|  | — | Municipal Boundaries |
|  | — | County Boundary |
|  | — | Cache Parcels |
|  | | |



Vantor







Zoning Map

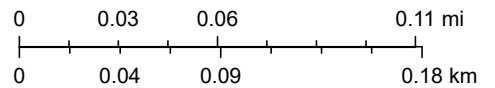


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Hyrum Zoning

-  ANNEXATION AGREEMENT - AA
-  COMMERCIAL - HWY 165 C-1
-  COMMERCIAL - DOWNTOWN C-2
-  MANUFACTURING - LIGHT M-1
-  MANUFACTURING - MEDIUM TO HEAVY M-2
-  OPEN SPACE AND PARKS OS



Vantor, Cache County

Aerial View



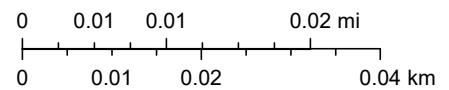
Existing Slopes



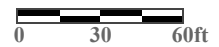
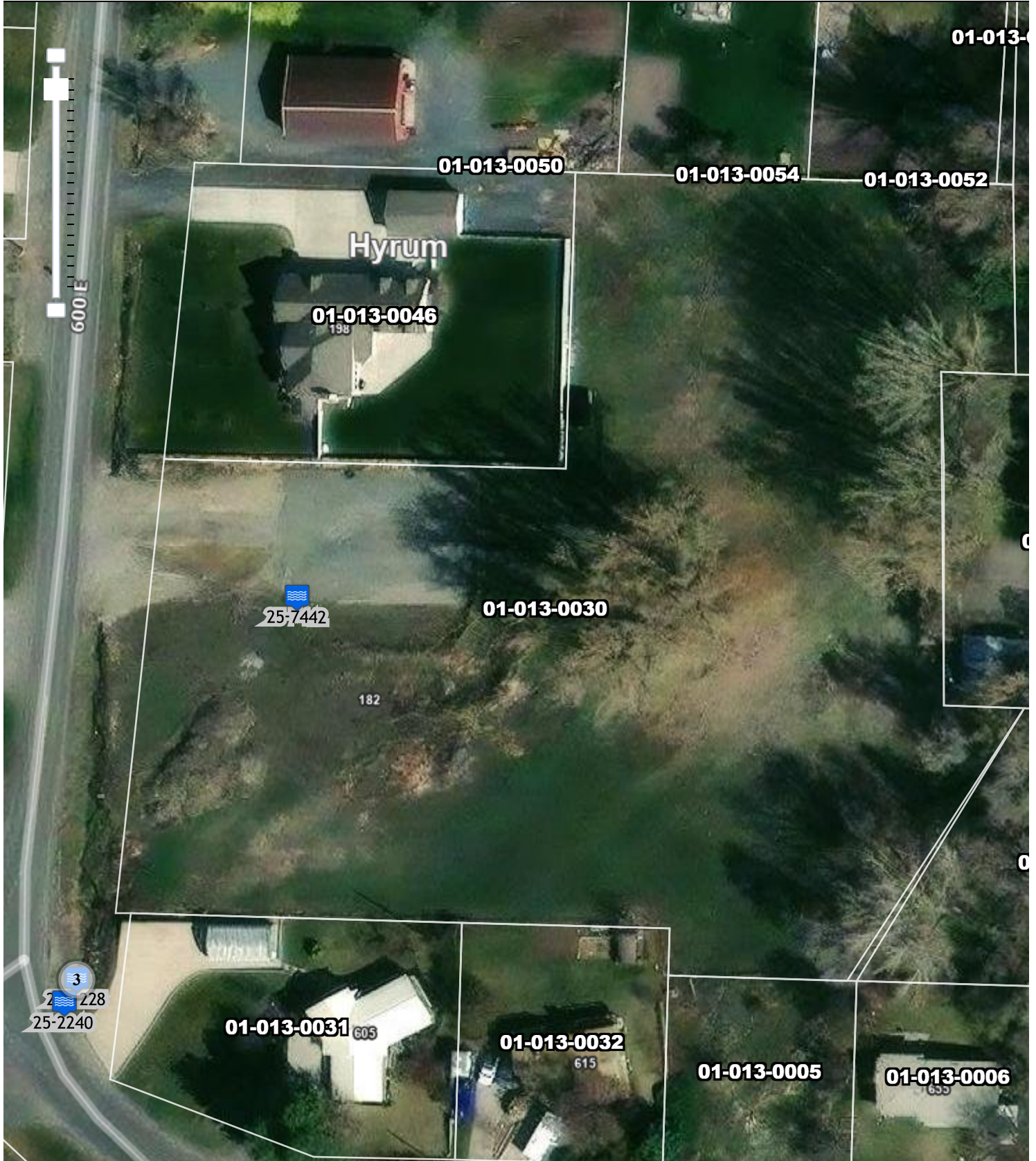
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|----------------------|----------------------|
| Class B Surface Type | Municipal Boundaries |
| Asphalt | County Boundary |
| Gravel | > 30% |
| Dirt | < 20% to 30% |
| Future | Cache Parcels |
| Private | |



Microsoft, Vantor



Water Right Details for 25-7442

Utah Division of Water Rights

3/30/2026 1:48 PM

(WARNING: Water Rights makes NO claims as to the accuracy of this data.)

Water Right: 25-7442

Application/Claim: A49714

Certificate:

Owners:

Name: R. Alex Morris
 Address: 195 Park Ave.
 Hyrum UT 84319

Interest:

Remarks:

General:

Type of Right: Application To Appropriate	Source of Info.: Water User's Claim	Status: Water User's Claim
Quantity of Water: 0.03 CFS		
Source: Unnamed Spring Area		
County: Cache		
Common Description:		
Proposed Det. Book: 25-	Map: 8b LB	Pub. Date:
Land Owned by Appl.: Yes		County Tax Id#:

Dates:

Filing:

Filed: 07/14/1977

Priority: 07/14/1977

Decree/Class:

Advertising:

Publication Began:

Publication End:

Newspaper:

Protest End Date:

Protested: Not Protested

Hearing Held:

Approval:

State Eng. Action: Approved

Action Date: 12/15/1977

Recon. Req. Date:

Recon. Req Type:

Certification:

Proof Due Date: 07/31/1982 Extension Filed Date:

Election or Proof: Election

Election/Proof Date: 06/25/1982

Cert./WUC Date: 02/23/1987

Lapsed, Etc. Date:

Lap. Ltr. Date:

Wells:

Prov. Well Date:

Most Recent Well Renovate/Replace Date:

Points of Diversion:

Points of Diversion - Surface:

Stream Alteration Required:

(1) S 1500 ft. W 1520 ft. from NE corner, Sec 4 T 10N R 1E SLBM

Diverting Works:

Source:

Elevation:

UTM: 430184.71, 4609870.034 (NAD83)

Water Uses:

Water Uses - Group Number: 22865

Water Use Types:

Irrigation-Beneficial Use Amount: 1 acres

Group Total: 3.8

Period of Use: 04/01 to 10/31

Stock Water-Beneficial Use Amount:		Group Total: 6				Period of Use: 01/01 to 12/31											
Fish Culture: Fish Culture						Period of Use: 01/01 to 12/31											
Acre Feet Contributed by this Right for this Use: Unevaluated																	
Place of Use (which includes all or part of the following legal subdivisions):																	
	North West				North East				South West				South East				Section
	NW	NE	SW	SE	NW	NE	SW	SE	NW	NE	SW	SE	NW	NE	SW	SE	Totals
Sec 4 T 10N R 1E SLBM					X	X	X	X									3.8
Group Acreage Total :																3.8	

Place of Use Stock:																
	North West				North East				South West				South East			
	NW	NE	SW	SE	NW	NE	SW	SE	NW	NE	SW	SE	NW	NE	SW	SE
Sec 4 T 10N R 1E SLBM					X	X	X	X								

Use Totals:	
Irrigation sole-supply total: 1 acres	for a group total of: 3.8 acres
Stock Water sole-supply total: Unevaluated ELUs	for a group total of: 6 ELUs
Other sole-supply total: Unevaluated acft	

Reservoirs:																
Reservoir/Storage Name: Unnamed								Dam Number:								
Capacity: 0.34 acre-feet								Area Inundated: 0 acres								
Dam Height: 6 feet								From: 01/01 to 12/31 inclusive								
	North West Quarter				North East Quarter				South West Quarter				South East Quarter			
Area	NW	NE	SW	SE	NW	NE	SW	SE	NW	NE	SW	SE	NW	NE	SW	SE

Water Right Details for 25-437

Utah Division of Water Rights

6/3/2026 3:02 PM

(WARNING: Water Rights makes NO claims as to the accuracy of this data.)

Water Right: 25-437

Application/Claim:

Certificate:

Owners:

Name: Mike Imbler

Address: 310 East 4500 South, Suite 600
Salt Lake City UT 84107

Interest:

Remarks: 5.61 acres (suppl) & 42 Elu`s

Name: Bruce Petersen

Address: 710 East 200 South
Salt Lake City UT 84102

Interest:

Remarks:

General:

Type of Right: Diligence Claim

Source of Info.: Proposed Determination

Status:

Quantity of Water: 1 CFS

Source: W. F. Petersen Spring Stream

County: Cache

Common Description: Hyrum

Proposed Det. Book: 25-8B

Map: 8b LB

Pub. Date: 06/01/1955

Land Owned by Appl.:

County Tax Id#:

Dates:

Filing:

Filed:

Priority: / /1893

Decree/Class:

Advertising:

Publication Began:

Publication End:

Newspaper:

Protest End Date:

Protested: Not Protested

Hearing Held:

Approval:

State Eng. Action:

Action Date:

Recon. Req. Date:

Recon. Req Type:

Certification:

Proof Due Date:

Extension Filed Date:

Election or Proof:

Election/Proof Date:

Cert./WUC Date: 03/19/1952

Lapsed, Etc. Date:

Lap. Ltr. Date:

Wells:

Prov. Well Date:

Most Recent Well Renovate/Replace Date:

Points of Diversion:

Points of Diversion - Surface:

Stream Alteration Required:

(1) S 1710 ft. E 1010 ft. from N4 corner, Sec 4 T 10N R 1E SLBM

Diverting Works:

Source:

Elevation:

UTM: 430148.678, 4609808.973 (NAD83)

Water Uses:

Water Uses - Group Number: 18318

Water Rights Appurtenant to the following use(s):

25-437(DIL), 25-1719(DEC), 25-1720(DEC), 25-1721(DEC), 25-1722(DEC),
 25-1723(DEC), 25-1725(DIL), 25-1726(DIL), 25-1942(DEC), 25-1943(DEC),
 25-1944(DEC), 25-2037(DEC), 25-2038(DEC), 25-2039(DEC), 25-2040(DEC),

Water Use Types:

Irrigation-Beneficial Use Amount: Unevaluated Group Total: 6.61 Period of Use: 04/01 to 09/30

Place of Use (which includes all or part of the following legal subdivisions):

	North West				North East				South West				South East				Section Totals
	NW	NE	SW	SE	NW	NE	SW	SE	NW	NE	SW	SE	NW	NE	SW	SE	
Sec 4 T 10N R 1E SLBM					6.61												6.61
Group Acreage Total :																6.61	

Water Uses - Group Number: 20321

Water Use Types:

Stock Water-Beneficial Use Amount: Group Total: 50 Period of Use: 01/01 to 12/31

Use Totals:

Irrigation sole-supply total: Unevaluated acres for a group total of: 6.61 acres
 Stock Water sole-supply total: Unevaluated ELUs for a group total of: 50 ELUs

Water Right Details for 25-1228

Utah Division of Water Rights

6/3/2026 3:02 PM

(WARNING: Water Rights makes NO claims as to the accuracy of this data.)

Water Right: 25-1228

Application/Claim:

Certificate:

Owners:

Name: Eugene D. and Juliet J. Andersen
Address: Hyrum UT 84319

Interest: 100%

Remarks:

General:

Type of Right: Diligence Claim

Source of Info.: Proposed Determination

Status:

Quantity of Water: 0.011 CFS

Source: W. F. Petersen Spring Stream

County: Cache

Common Description:

Proposed Det. Book: 25-8B

Map:

Pub. Date: 06/01/1955

Land Owned by Appl.:

County Tax Id#:

Dates:

Filing:

Filed:

Priority: / /1893

Decree/Class:

Advertising:

Publication Began:

Publication End:

Newspaper:

Protest End Date:

Protested: Not Protested

Hearing Held:

Approval:

State Eng. Action:

Action Date:

Recon. Req. Date:

Recon. Req Type:

Certification:

Proof Due Date:

Extension Filed Date:

Election or Proof:

Election/Proof Date:

Cert./WUC Date:

Lapsed, Etc. Date:

Lap. Ltr. Date:

Wells:

Prov. Well Date:

Most Recent Well Renovate/Replace Date:

Points of Diversion:

Points of Diversion - Surface:

Stream Alteration Required:

(1) S 1710 ft. E 1010 ft. from N4 corner, Sec 4 T 10N R 1E SLBM

Diverting Works:

Source:

Elevation:

UTM: 430148.678, 4609808.973 (NAD83)

Water Uses:

Water Uses - Group Number: 17809

Water Use Types:

Stock Water-Beneficial Use Amount: 10 ELUs Group Total: 10

Period of Use: 01/01 to 12/31

Use Totals:

Stock Water sole-supply total: 10 ELUs

for a group total of: 10 ELUs

Water Right Details for 25-1555

Utah Division of Water Rights

6/3/2026 3:00 PM

(WARNING: Water Rights makes NO claims as to the accuracy of this data.)

Water Right: 25-1555

Application/Claim:

Certificate:

Owners:

Name: Joseph & Eulalia Olsen
Address: Hyrum UT 84319

Interest: 100%

Remarks:

General:

Type of Right: Diligence Claim

Source of Info.: Proposed Determination

Status:

Quantity of Water: 0.011 CFS

Source: W. F. Petersen Spring Stream

County: Cache

Common Description: E. Hyrum

Proposed Det. Book: 25-8B

Map: 8b

Pub. Date: 06/01/1955

Land Owned by Appl.:

County Tax Id#:

Dates:

Filing:

Filed:

Priority: / /1893

Decree/Class:

Advertising:

Publication Began:

Publication End:

Newspaper:

Protest End Date:

Protested: Not Protested

Hearing Held:

Approval:

State Eng. Action:

Action Date:

Recon. Req. Date:

Recon. Req Type:

Certification:

Proof Due Date:

Extension Filed Date:

Election or Proof:

Election/Proof Date:

Cert./WUC Date:

Lapsed, Etc. Date:

Lap. Ltr. Date:

Wells:

Prov. Well Date:

Most Recent Well Renovate/Replace Date:

Points of Diversion:

Points of Diversion - Surface:

Stream Alteration Required:

(1) S 1710 ft. E 1010 ft. from N4 corner, Sec 4 T 10N R 1E SLBM

Diverting Works:

Source:

Elevation:

UTM: 430148.678, 4609808.973 (NAD83)

Water Uses:

Water Uses - Group Number: 18127

Water Use Types:

Stock Water-Beneficial Use Amount: 15 ELUs Group Total: 15

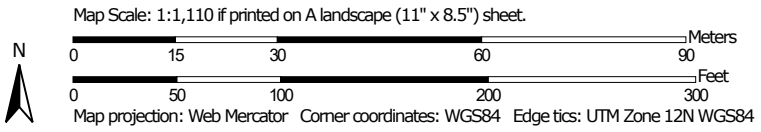
Period of Use: 01/01 to 12/31

Use Totals:

Stock Water sole-supply total: 15 ELUs


for a group total of: 15 ELUs

Soil Map—Cache Valley Area, Parts of Cache and Box Elder Counties, Utah




MAP LEGEND


Area of Interest (AOI)

 Area of Interest (AOI)




















Soils







 Soil Map Unit Polygons

 Soil Map Unit Lines


 Soil Map Unit Points

Special Point Features





-  Blowout
-  Borrow Pit
-  Clay Spot
-  Closed Depression
-  Gravel Pit
-  Gravelly Spot
-  Landfill
-  Lava Flow
-  Marsh or swamp
-  Mine or Quarry
-  Miscellaneous Water
-  Perennial Water
-  Rock Outcrop
-  Saline Spot
-  Sandy Spot
-  Severely Eroded Spot
-  Sinkhole
-  Slide or Slip
-  Sodic Spot

-  Spoil Area
-  Stony Spot
-  Very Stony Spot
-  Wet Spot
-  Other
-  Special Line Features


Water Features

 Streams and Canals

Transportation

-  Rails
-  Interstate Highways
-  US Routes
-  Major Roads
-  Local Roads

Background

 Aerial Photography

MAP INFORMATION

The soil surveys that comprise your AOI were mapped at 1:20,000.

Warning: Soil Map may not be valid at this scale.

Enlargement of maps beyond the scale of mapping can cause misunderstanding of the detail of mapping and accuracy of soil line placement. The maps do not show the small areas of contrasting soils that could have been shown at a more detailed scale.

Please rely on the bar scale on each map sheet for map measurements.

Source of Map: Natural Resources Conservation Service
 Web Soil Survey URL:
 Coordinate System: Web Mercator (EPSG:3857)

Maps from the Web Soil Survey are based on the Web Mercator projection, which preserves direction and shape but distorts distance and area. A projection that preserves area, such as the Albers equal-area conic projection, should be used if more accurate calculations of distance or area are required.

This product is generated from the USDA-NRCS certified data as of the version date(s) listed below.

Soil Survey Area: Cache Valley Area, Parts of Cache and Box Elder Counties, Utah
 Survey Area Data: Version 18, Aug 26, 2025

Soil map units are labeled (as space allows) for map scales 1:50,000 or larger.

Date(s) aerial images were photographed: Jun 22, 2022—Jul 11, 2022

The orthophoto or other base map on which the soil lines were compiled and digitized probably differs from the background imagery displayed on these maps. As a result, some minor shifting of map unit boundaries may be evident.

Map Unit Legend

Map Unit Symbol	Map Unit Name	Acres in AOI	Percent of AOI
Pv	PROVO GRAVELLY LOAM	0.2	5.3%
RhA	RICKS GRAVELLY LOAM, 0 TO 3 PERCENT SLOPES	0.2	5.7%
SwD	STERLING GRAVELLY LOAM, 10 TO 20 PERCENT SLOPES	3.4	89.0%
Totals for Area of Interest		3.8	100.0%



CACHE • LANDMARK
ENGINEERS • SURVEYORS • PLANNERS

NEW SUBMITTAL

Schmidt Planned Unit Development Comment Response:

- A. A good mix of building materials, colors and architectural features to create an attractive, well-planned development.

Provided house elevations for lot 3, now providing other possible house elevations for other lots, home owner will ultimately decide house design.

- B. Sufficient public open spaces and amenities that will provide a safe, comfortable, and pleasant environment.

We have now provided 1.18 acres of common space for the neighborhood to enjoy, based on the city council discussion, they believe we can lower the amount of amenities/open space due to our lower density.

- C. Appropriate building types in terms of density, site relationship, and spacing.

Single Family Houses are appropriate in terms of density, site relationship, and spacing

- D. Well-planned site signage.

We will provide no parking signs/stop sign as needed

- E. Well-planned exterior lighting.

If street light is required, we will provide a street light at the intersection of public and private street. There will be no lighting except for lights on the houses along the private street

- F. Preservation of natural features including trees, drainage areas, and views.

We are planning on preserving the existing tree on site if possible, we are ensuring that the existing spring water still gets into the existing ditch along the road. We are also preserving the views of the upper lots by keeping the newer houses lower.

- G. Good vehicular and pedestrian movement.

New Private Drive is only serving 4 houses, therefore it provides good vehicular and pedestrian movement.

NEW SUBMITTAL

H. Integrated Parking

Parking for each house will be on their own driveway. Parking will not be allowed on the private street.

- I. Landscaping plan showing existing and proposed, grass, shrubbery, trees and other planting and features for the entire site.

Now provided

- J. Placement of fencing/walls and solid waste enclosures.

At this time we are not planning on any fencing/walls. Each homeowner in the future will have the option to put up their own fencing. Trash will be collected through the use of garbage cans that will need to be brought to the public street for collection.

NEW SUBMITTAL

**VERNONHILLS HOMEOWNERS ASSOCIATION
DECLARATION OF COVENANTS, CONDITIONS AND RESTRICTIONS**

(Private Road)

Date: [Insert Date]

Declarant: [Your Name(s) or Developer]

Property: Vernonhills Subdivision, 182 N 600 E, Hyrum, UT 84319, Cache County, Utah

Legal Description: [Insert full legal description from plat]

WHEREAS, the Declarant is developing a five (5) lot residential subdivision known as Vernonhills; and

WHEREAS, the subdivision includes a private road that will not be maintained by any governmental entity; and

WHEREAS, the Owners desire to create and maintain a clean, attractive, uniform, and private neighborhood through consistent standards;

NOW, THEREFORE, the following covenants, conditions, and restrictions shall run with the land and bind all Owners, their heirs, successors, and assigns.

Article 1: Definitions

- **Association:** Vernonhills Homeowners Association (Utah nonprofit corporation).
- **Common Area:** The entire private road and related improvements, including any designated greenspace.
- **Greenspace:** Any common landscaped areas, entry features, buffers, or open spaces owned or maintained by the Association as shown on the recorded plat or as later designated by the Board.
- **Lot:** Any of the five platted residential lots.
- **Private Road:** The road serving all five lots as shown on the recorded plat.
- **Owner:** Record title holder of a Lot.

Article 2: Property Rights & Easements

- Each Owner has a perpetual non-exclusive easement for ingress and egress over the Private Road.
- The Private Road is not public and shall never be dedicated to or maintained by Hyrum City or Cache County.

Article 3: Membership & Voting

- Every Owner is a mandatory member of the Association.

- One vote per Lot.

Article 4: Maintenance of Private Road

- The Association (or all Owners collectively) is solely responsible for construction, repair, maintenance, snow removal, grading, drainage, and all costs of the Private Road.
- Hyrum City and Cache County have no responsibility whatsoever for the road.
- The road must remain in safe, year-round condition suitable for emergency vehicles and passenger cars.
- Costs shared equally among the five Lots via annual assessments (or pro-rata by road frontage if later agreed).

Article 5: Maintenance of Greenspace

- The Association is responsible for the ongoing maintenance, repair, and upkeep of all Greenspace within the subdivision.
- This includes mowing, irrigation, weed control, planting, trimming, fertilization, and replacement of grass, shrubs, trees, or other landscaping as needed to maintain a neat and attractive appearance consistent with the neighborhood standards.
- All Greenspace shall be maintained in a clean, well-kept condition at all times.
- Costs for Greenspace maintenance shall be funded through annual and/or special assessments levied equally among the five Lots (or by another formula approved by a majority of Owners).
- Individual Owners shall not alter, plant, remove, or maintain Association Greenspace without prior written approval from the Architectural Review Committee (ARC).

Article 6: Fencing

Fencing is **not required** on any Lot. No Owner shall be obligated to install or maintain a fence on their Lot.

If any Owner elects to install fencing (perimeter, dividing, or backyard), the following standards shall apply:

- All fencing must be **solid white PVC (vinyl) vertical tongue-and-groove privacy fencing**, or very similar in style, color, height, and appearance to the existing PVC fencing already installed in the Vernonshills neighborhood.
- Height Requirements:
 - Minimum height: 6 feet.
 - Maximum height: The maximum height allowed by current Hyrum City ordinances.
- The “finished/good side” of all fences must face outward (toward the road or neighboring properties).
- All fences must be maintained in excellent condition at all times (no fading, broken panels, leaning, missing parts, etc.).

- No chain-link, wood, wire, picket, metal, or other materials are permitted without prior written approval of the Architectural Review Committee (ARC).
- Any replacement or repair of existing fencing must also comply with these standards.

Article 7: Assessments

- Annual assessments cover road maintenance, greenspace maintenance, snow removal, insurance, reserves, and common expenses.
- Initial amount: \$[Amount] per Lot, adjustable annually by the Board.
- Special assessments for major repairs require majority Owner approval.
- Unpaid assessments create a lien on the Lot.
 - **Section 7.3 – Estimated Annual Operating Expenses**
- The following table provides the **initial estimated annual maintenance costs** for the Common Areas. These estimates are for budgeting and assessment purposes only and may be adjusted by the Board of Directors as needed based on actual costs

Category	Annual Cost Estimate	Notes
Private Road Maintenance	\$1,600 – \$2,200	Crack sealing, seal coating, patching, sweeping, and minor repairs for the 230 ft x 26 ft road plus hammerhead
Snow Removal	\$2,800 – \$4,000	Plowing and sanding of road and hammerhead (average to heavy Cache Valley winter)
Greenspace Maintenance	\$1,800 – \$2,500	Mowing, trimming, weed control, and general upkeep of approximately 1 acre
Insurance & Reserves	\$800 – \$1,200	Liability insurance and contribution to major repair reserve fund
Miscellaneous / Admin	\$300 – \$600	Accounting, meetings, minor supplies
Total Estimated Annual Expenses	\$7,300 – \$10,500	Total for the entire Association
Per Lot Annual Assessment	\$1,460 – \$2,100	Divided equally among the five (5) Lots

Article 8: Architectural Control & General Appearance Standards

- All exterior changes, including fencing and any work on or near Greenspace, require prior written ARC approval (2–3 member committee).
- Approved exterior colors: Neutral earth tones, grays, beiges, soft whites.
- Yards must be kept neat (grass or xeriscape, mowed every 2 weeks in growing season, weeds ≤ 6 inches).

NEW SUBMITTAL

- No visible clutter, junk, or long-term parking of RVs/boats/trailers on the road or visible from the road.
- Trash cans stored out of sight except on collection day.

Article 9: Enforcement

- Violations: Written notice → 30 days to cure → fines (\$50–\$200 per day) → lien on the Lot.
- The Association or any Owner may enforce these covenants. Prevailing party recovers attorney fees.

Article 10: General Provisions

- Duration: Perpetual.
- Amendment: Requires approval of at least 4 of 5 Lots (80%).
- Governing Law: State of Utah.
- Severability: Remains in effect if any part is invalidated.

IN WITNESS WHEREOF, the Declarant executes this Declaration.

[Signature blocks for all initial Owners + Notary]

Exhibits:

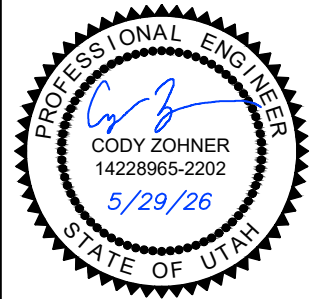
- **A:** Recorded Plat showing Private Road and Greenspace
- **B:** Approved Fence Details (white PVC tongue-and-groove privacy style, photos/specs)

NEW SUBMITTAL



NEW SUBMITTAL





PRELIMINARY
NOT FOR
CONSTRUCTION

CONCEPT PLAN

SHEET DESCRIPTION:

SCHMIDT PLANNED
UNIT DEVELOPMENT

PROJECT TITLE:



Cache • Landmark
Engineers
Surveyors
Planners
95 Golf Course Rd.
Suite 101
Logan, UT 84321
435.713.0099

DATE: 29 MAY 2026
SCALE: 1" = 30'
DRAFTING BY: C.ZOHNER
CHECKED BY: C.ZOHNER
APPROVED BY: C.ZOHNER
PROJECT NUMBER: 25096SCH
SHEET:

1 / 1

CONTACT INFORMATION:

OWNER/REPRESENTATIVE
TIMOTHY SCHMIDT
198 N 600 E
HYRUM, UT 84319

ENGINEER
CODY ZOHNER, PE
95 GOLF COURSE RD. #101
LOGAN, UT 84321
(435) 713-0099
czoehner@cachelandmark.com

DESIGN STATS

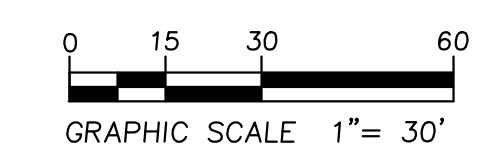
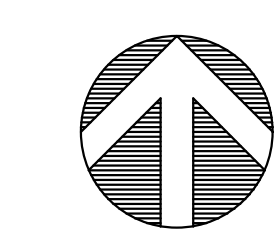
PARCEL # 01-013-0030
ZONE: R2
PROPOSED OVERLAY: PUD
LAND USE
TOTAL AREA: 3.21 AC±
SETBACKS
FRONT - 25'
REGULAR SIDEYARD - 10' & 8'
CORNER SIDEYARD - 25'
REAR - 30'
COMMON AREA TO BE MAINTAINED AND OWNED BY HOA.
COMMON AREA TO ALSO BE DEDICATED AS A P.U.E.
TOTAL COMMON AREA: 1.18 ACRES OR 36.8%

PROPOSED UTILITY SYSTEMS

PROPOSED CULINARY WATER: TO CONNECT TO HYRUM'S WATER SYSTEM. DEVELOPER TO PROVIDE WATER RIGHTS.
PROPOSED SEWER SYSTEM: TO CONNECT TO HYRUM'S SEWER SYSTEM.
PROPOSED IRRIGATION SYSTEM: TO CONNECT TO HYRUM'S PRESSURIZED IRRIGATION SYSTEM.

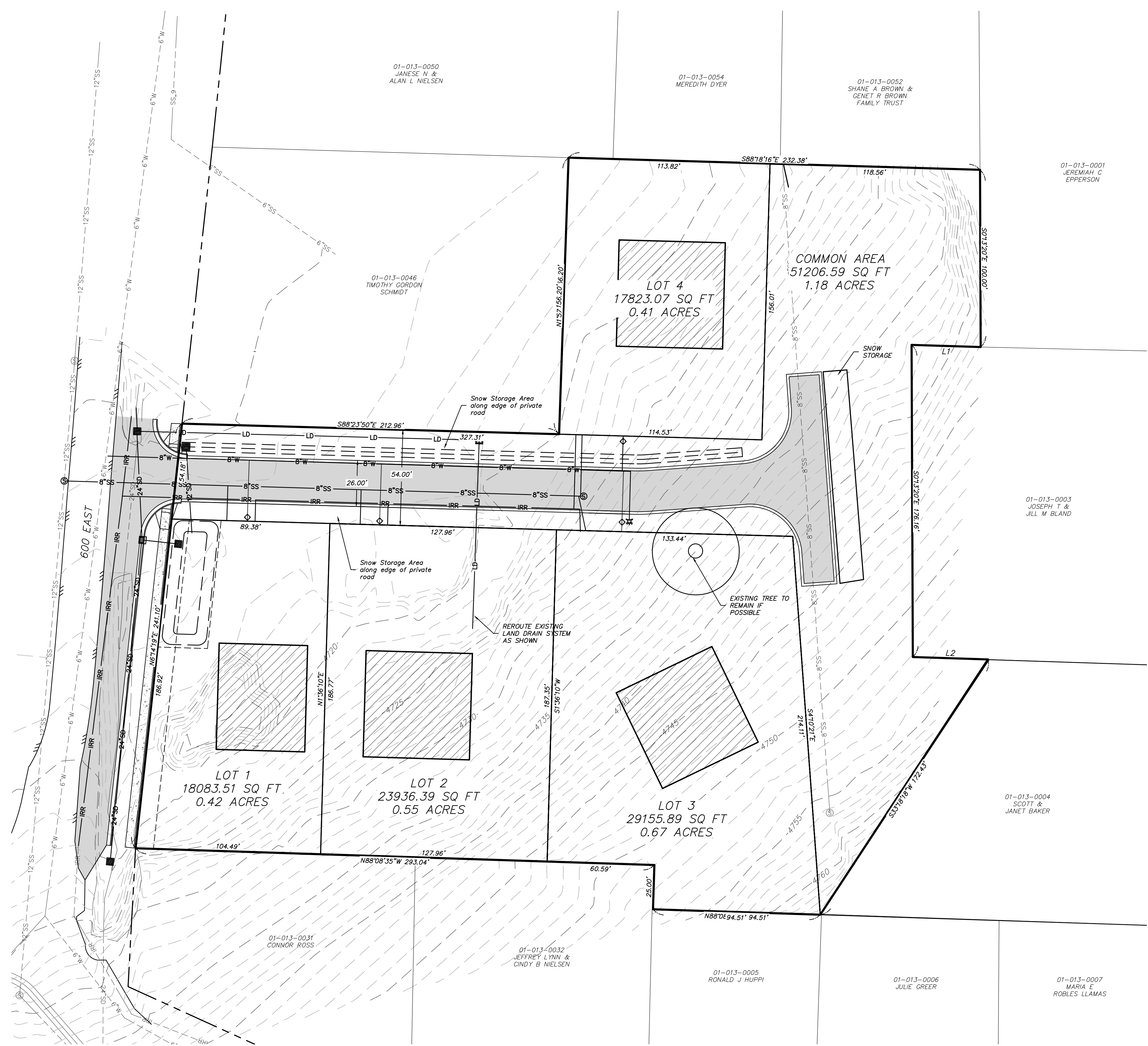
LEGEND

- BOUNDARY
- EASEMENT (ACCESS/P.U.E./DRAINAGE)
- RIGHT OF WAY
- PARCEL LINE
- EXISTING STORM DRAIN LINE
- PROPOSED STORM DRAIN LINE
- EXISTING SANITARY SEWER LINE
- PROPOSED SANITARY SEWER LINE
- EXISTING WATER LINE
- PROPOSED WATER LINE
- EXISTING IRRIGATION LINE
- PROPOSED IRRIGATION LINE
- EXISTING LAND DRAIN LINE
- PROPOSED LAND DRAIN LINE
- APPROXIMATE LOCATION OF RESIDENCES

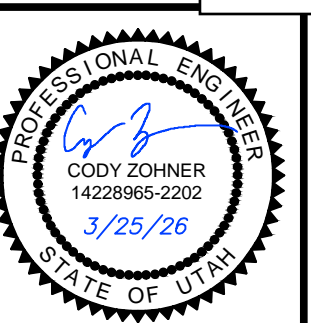


LINE TABLE		
LINE	LENGTH	BEARING
L1	39.02'	N88°18'25"W
L2	42.48'	S88°08'35"E
L3	25.00'	N1°51'25"E

NEW SUBMITTAL



5/29/2026 4:05 PM Z:\2025 PROJECTS\25096SCH TRAVIS SCHMIDT - SUBDIVISION - HYRUM, UT\ACAD\CIVIL\25096SCH CONCEPT 6 (CURRENT).DWG



PRELIMINARY
NOT FOR
CONSTRUCTION

CONCEPT LANDSCAPE PLAN

SCHMIDT SUBDIVISION

PROJECT TITLE:

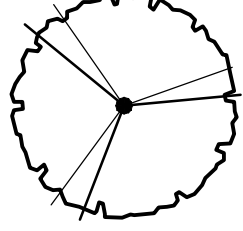

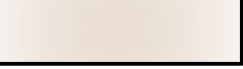


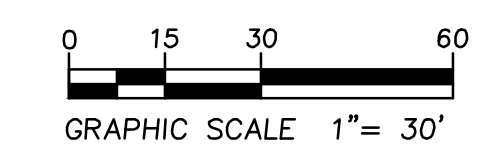
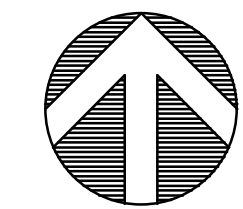
Cache • Landmark
Engineers
Surveyors
Planners
95 Golf Course Rd.
Suite 101
Logan, UT 84321
435.713.0099

DATE: 1 JUNE 2026
SCALE: 1" = 30'
DRAFTING BY: J. BALLINGHAM
CHECKED BY: C. ZÖHNER
APPROVED BY: C. ZÖHNER
PROJECT NUMBER: 25096SCH
SHEET:

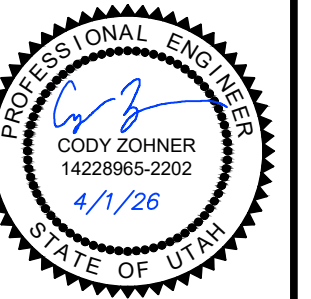
2 / 2

LEGEND

-  KENTUCKY COFFEE TREE
-  GRASS
-  GRAVEL DETENTION AREA



NEW SUBMITTAL



PRELIMINARY
NOT FOR
CONSTRUCTION

CONCEPT PLAN

SHEET DESCRIPTION:

SCHMIDT PLANNED
UNIT DEVELOPMENT

PROJECT TITLE:



Cache • Landmark
Engineers
Surveyors
Planners

95 Golf Course Rd.
Suite 101
Logan, UT 84321
435.713.0099

DATE: 1 APRIL 2026

SCALE: 1" = 30'

DRAFTING BY: C.ZOHNER

CHECKED BY: C.ZOHNER

APPROVED BY: C.ZOHNER

PROJECT NUMBER: 25096SCH

SHEET: 1 / 1

CONTACT INFORMATION:

OWNER/REPRESENTATIVE
TIMOTHY SCHMIDT
198 N 600 E
HYRUM, UT 84319

ENGINEER
CODY ZOHNER, PE
95 GOLF COURSE RD. #101
LOGAN, UT 84321
(435) 713-0099
czoehner@cachelandmark.com

DESIGN STATS

PARCEL # 01-013-0030

ZONE: R2

PROPOSED OVERLAY: PUD

LAND USE
TOTAL AREA: 3.21 AC±

SETBACKS
FRONT - 25'
REGULAR SIDEYARD - 10' & 8'
CORNER SIDEYARD - 25'
REAR - 30'

PROPOSED UTILITY SYSTEMS

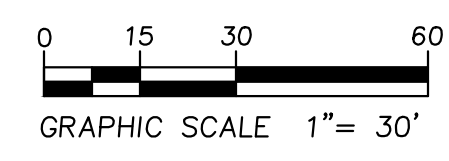
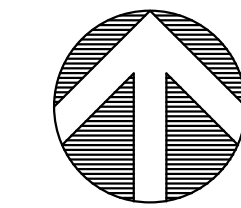
PROPOSED CULINARY WATER: TO CONNECT TO HYRUM'S WATER SYSTEM. DEVELOPER TO PROVIDE WATER RIGHTS.

PROPOSED SEWER SYSTEM: TO CONNECT TO HYRUM'S SEWER SYSTEM.

PROPOSED IRRIGATION SYSTEM: TO CONNECT TO HYRUM'S PRESSURIZED IRRIGATION SYSTEM.

LEGEND

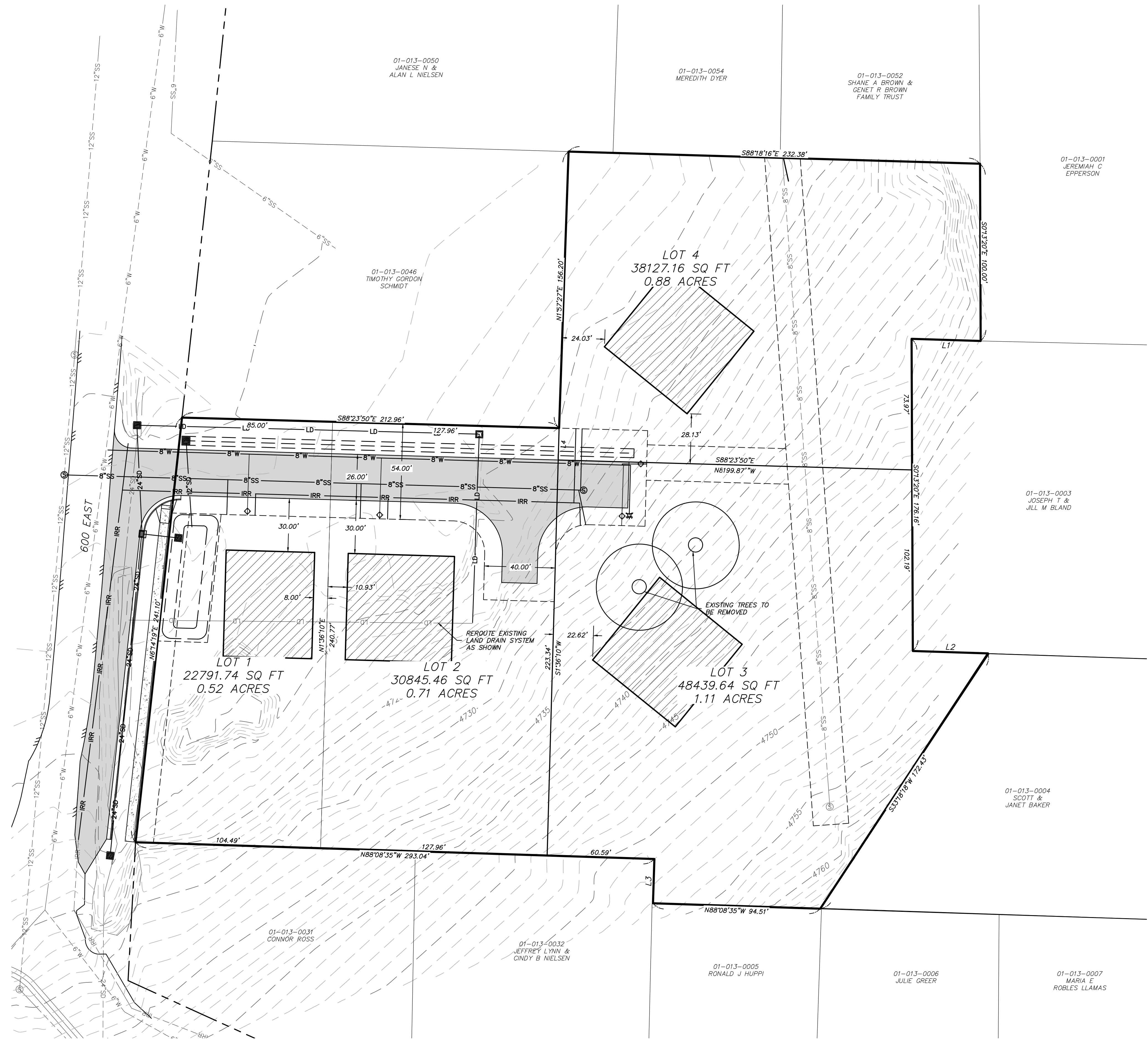
- BOUNDARY
- EASEMENT (ACCESS/P.U.E./DRAINAGE)
- RIGHT OF WAY
- PARCEL LINE
- EXISTING STORM DRAIN LINE
- PROPOSED STORM DRAIN LINE
- EXISTING SANITARY SEWER LINE
- PROPOSED SANITARY SEWER LINE
- EXISTING WATER LINE
- PROPOSED WATER LINE
- EXISTING IRRIGATION LINE
- PROPOSED IRRIGATION LINE
- EXISTING LAND DRAIN LINE
- PROPOSED LAND DRAIN LINE
- APPROXIMATE LOCATION OF RESIDENCES



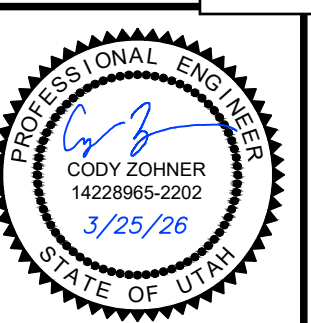
LINE TABLE

LINE	LENGTH	BEARING
L1	39.02'	N88°18'25"W
L2	42.48'	S88°08'35"E
L3	25.00'	N1°51'25"E
L4	18.00'	S1°36'10"W

OLD SUBMITTAL



4/1/2026 3:14 PM Z:\2025 PROJECTS\25096SCH\TRANS SCHMIDT - SUBDIVISION - HYRUM, UT\ACAD\CIVIL\25096SCH CONCEPT 4 (CURRENT).DWG



PRELIMINARY
NOT FOR
CONSTRUCTION

CONCEPT LANDSCAPE PLAN

SCHMIDT SUBDIVISION

PROJECT TITLE:



Cache • Landmark
Engineers
Surveyors
Planners

95 Golf Course Rd.
Suite 101
Logan, UT 84321
435.713.0099

DATE:
25 MARCH 2026

SCALE:
1" = 30'

DRAFTING BY:
J. BALLINGHAM

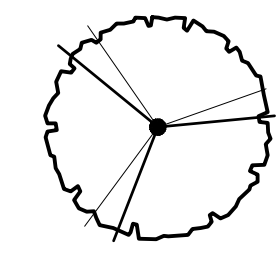
CHECKED BY:
C. ZOHNER

APPROVED BY:
C. ZOHNER

PROJECT NUMBER:
25096SCH

SHEET:
2 / 2

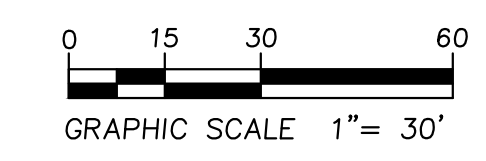
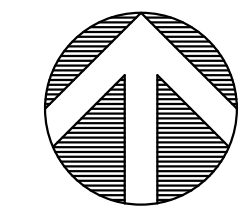
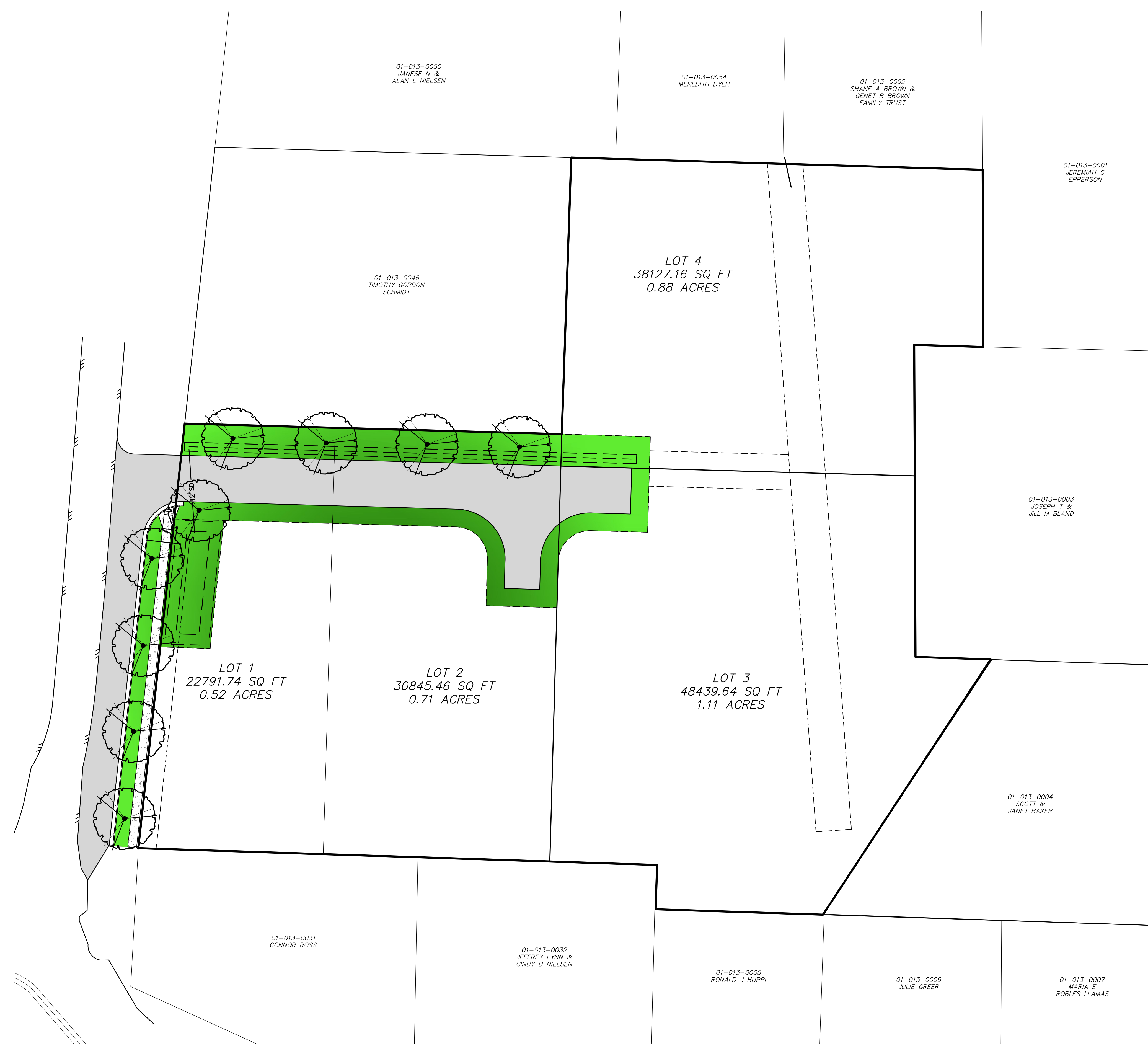
LEGEND



KENTUCKY COFFEE TREE



GRASS



OLD SUBMITTAL

3/25/2026 9:25 AM Z:\2025 PROJECTS\25096SCH TRAVIS SCHMIDT - SUBDIVISION - HYRUM, UT\ACAD\LANDSCAPE\25096SCH LANDSCAPE PLAN.DWG

RESOLUTION 26-20

A RESOLUTION AMENDING THE 2025-2026 GENERAL FUND, WATER FUND, SEWER TREATMENT FUND, ELECTRIC FUND, IRRIGATION FUND, STORM WATER FUND, SEWER COLLECTION FUND, AND CAPITAL PROJECTS FUND OPERATING BUDGETS.

WHEREAS, on June 19, 2025 the Hyrum City Council adopted and passed operating budgets for the municipal General Fund and the Culinary Water Fund, Sewer Treatment Fund, Electric Fund, Irrigation Fund, Sewer Collection Fund, Storm Water Fund (Enterprise Funds), Capital Projects Fund, and Library Trust Fund for fiscal 2025-2026; and

WHEREAS, subsequent to the adoption of said budgets, additional and unanticipated expenses have arisen in several departments and certain other expenses have been reduced or the necessary revenues have been secured to cover these additional expenses; and

WHEREAS, it appears both necessary and proper that appropriate adjustments be made to the 2025-2026 General and Enterprise Funds operating budgets to reflect these changes.

NOW, THEREFORE, BE IT RESOLVED by the City Council of Hyrum City, Cache County, State of Utah, that the changes to the 2025-2026 General Fund, Debt Service Fund, Water Fund, Sewer Treatment Fund, Electric Fund, Irrigation Fund, Sewer Collection Fund, Storm Water Fund, and the Capital Projects Fund attached hereto as Exhibits "A-I", are hereby approved.

BE IT FURTHER RESOLVED that this resolution shall become effective upon adoption.

ADOPTED AND PASSED by the Hyrum City Council this 18th day of June, 2026.

HYRUM CITY

BY: _____
Steve Miller
Mayor

ATTEST:

Stephanie Fricke
City Recorder

RESOLUTION

EXHIBIT "A"

Section 10. Item A.

SUMMARY OF BUDGET CHANGES

GENERAL FUND REVENUES		2026	2026	2026
10				FINAL
CODE	DESCRIPTION	BUDGET	ADJUSTMENTS	BUDGET
3110	Property taxes - current	1,035,529		1,035,529
3115	Fee in lieu	55,000		55,000
3120	Property taxes - delinquent	15,000		15,000
3130	General sales taxes	2,500,000		2,500,000
3140	Franchise taxes	55,000		55,000
3145	Energy Sales & use tax	400,000		400,000
3150	Mass Transit Tax	350,000		350,000
3155	Transient Room Tax	5,000		5,000
3210	Business licenses	28,000		28,000
3221	Building permits	50,000		50,000
3225	Animal licenses	11,000		11,000
3340	County, State & Federal grants	650,000		650,000
3356	Class C Road allotment	1,200,000		1,200,000
3370	County fire grant			
3413	Zoning & subdivision fees	50,000		50,000
3415	Sale of maps & publications	500		500
3422	Special protective services	195,000	75,000	270,000
3431	Street, Sidewalk & Curb repair		12,000	12,000
3440	Solid waste collection	1,200,000		1,200,000
3441	Emergency Medical Services	210,000		210,000
3455	Animal control fees	100		100
3473	Recreation	20,000	40,000	60,000
3474	Community Progress activities	4,000		4,000
3475	Youth Council activities	3,000		3,000
3476	Library use fees	100,000		100,000
3477	Road impact fees	23,400		23,400
3479	Parks impact fees	177,400		177,400
3480	Cemetery	90,000		90,000
3490	Miscellaneous	100,000		100,000
3510	Court fines	110,000		110,000
3512	Library fines	6,500		6,500
3513	Parking tickets	950	6,000	6,950
3610	Interest earnings	100,000		100,000
3620	Building & facility rents	90,000		90,000
3622	Library room rentals	100		100
3640	Sale of Fixed Assets	10,000		10,000
3650	Sale of materials & supplies	3,000		3,000
3651	Sale of library materials	2,000		2,000
3652	Library copy machine & laminating f	2,000		2,000
3830	Contributions - utility			
3870	Contributions - private	10,000	3,000	13,000
3871	Contributions - sr. citizen trips	5,000		5,000
3872	Contribution-New Library	1,000		1,000
3874	Donations - Elite Hall	1,000		1,000
3875	Contribution - Museum	10,000	10,000	20,000
3876	Contribution - Mis	7,000	5,000	12,000
3891	Trans from desig funds (FD)	22,400		22,400
3892	Trans to restric fund bal			
3893	Trans from gen fund unapp	2,068,621	224,000	2,292,621
3894	Trans from library Trust			
	Total General Fund Revenues	10,977,500	375,000	11,352,500

RESOLUTION
EXHIBIT "B"
SUMMARY OF BUDGET CHANGES

Section 10. Item A.

GENERAL FUND EXPENDITURES		2026	2026	2026
10	DESCRIPTION	BUDGET	ADJUSTMENTS	FINAL
CODE				BUDGET
4110	Council	47,250		47,250
4120	J.P. Court	134,100		134,100
4130	Mayor	30,050		30,050
4140	Administration	257,000		257,000
4150	Non-Departmental	18,700		18,700
4160	General Buildings	1,029,600		1,029,600
4170	Election	29,000		29,000
4180	Planning Commission	434,500		434,500
4210	Law Enforcement	315,900		315,900
4212	Emergency Management Services	205,700		205,700
4215	First Responders	62,100	5,000	67,100
4220	Fire Department	593,460	20,000	613,460
4253	Animal Control	53,670		53,670
4410	Roads	3,173,400		3,173,400
4420	Solid Waste	1,112,000		1,112,000
4440	Shop	28,400		28,400
4510	Parks	1,705,400		1,705,400
4550	Engineering	113,000		113,000
4561	Recreation	204,720	15,000	219,720
4562	Museum	124,950	10,000	134,950
4563	Youth Council	11,550		11,550
4564	Senior Citizens	156,700		156,700
4580	Library	468,000	10,000	478,000
4590	Cemetery	155,900		155,900
4620	Community Progress	512,450		512,450
4700	Transfer to Debt Service			
4800	Transfer to Capital Projects		315,000	315,000
4900	Transfer to Enterprise Funds			
5000	Transfer to Electric Fund			
	Transfer to unappropriated balance			
	Total General Fund Expenditures	10,977,500	375,000	11,352,500

RESOLUTION
EXHIBIT "C"
SUMMARY OF BUDGET CHANGES

Section 10. Item A.

CAPITAL PROJECTS FUND		2026	2026	2026
45	DESCRIPTION	BUDGET	ADJUSTMENTS	FINAL
CODE				BUDGET
3340	Grants			
3341	Grants for Park/Trail			
3342	General Fund Transfer		312,699	312,699
3490	Mis Donations			
3620	Interest Earnings	38,000		38,000
3830	Contribution - Utilities			
3831	County rent on fire station			
3835	Trans from Rest. Fnd. - library			
3889	Trans to Desig Fnd -fire engine			
3895	Transfer From Cap. Unappropriated	562,000	52,301	614,301
3896	Trans to Desig Fnd for fire station			
3898	Trans from Design Fnd-shop hoist			
3899	Trans from Design Fnd-City Office			
	Total Capital Project Revenues	600,000	365,000	965,000
4220-720	Fire Station			
4220-740	New fire engine			
4510-730	Blacksmith Fork Park			
4510-731	Blacksmith Fork Trail			
4510-732	Libbie Springs Park	600,000	365,000	965,000
4510-733	East Park			
	Transfer to unappropriated balance			
	Total Capital Project Expenditure	600,000	365,000	965,000

RESOLUTION

EXHIBIT "D"

Section 10. Item A.

SUMMARY OF BUDGET CHANGES

CULINARY WATER FUND - REVENUES				
51 CODE	DESCRIPTION	2026 BUDGET	2026 ADJUSTMENTS	2026 FINAL BUDGET
3711	Metered water sales	1,700,000		1,700,000
3714	New connection fees	34,000		34,000
3716	Customer service fees			
3717	Water development fees			
3718	Sale of material	1,000		1,000
3719	Miscellaneous revenues	5,000		5,000
3721	Interest earnings	125,000		125,000
3723	Profit/loss sale of fixed assets	170,000	3,000	173,000
3725	Impact fee - buy-in	13,760		13,760
3726	Impact fee - storage	71,280		71,280
3727	Impact fee - distribution	113,920		113,920
3728	Impact fee - treatment			
3729	Impact fee - Professional services	880		880
3742	Rent non operating property	31,800		31,800
	Trans from unappropriated balance		681,930	681,930
	Total Water Fund Revenues	2,266,640	684,930	2,951,570
CULINARY WATER FUND - EXPENDITURES				
51 CODE	DESCRIPTION	2026 BUDGET	2026 ADJUSTMENTS	2026 FINAL BUDGET
110	Employee salaries & wages	549,800		549,800
115	Overtime	6,700	35,000	41,700
116	Standby time	13,400		13,400
120	Seasonal	14,400		14,400
130	Employee benefits	245,200		245,200
210	Books, subs & memberships	1,700		1,700
220	Public notices	250		250
230	Travel & training	10,000		10,000
240	Office supplies & expense	5,000	5,000	10,000
250	Equipment supplies & maint	41,100	40,000	81,100
252	Clothing and PPC	6,500		6,500
255	Distribution system maint	260,000	20,000	280,000
260	Bldg. & grnds. supp. & maint	20,000	10,000	30,000
270	Utilities	120,000		120,000
280	Telephone	5,000	2,000	7,000
310	Professional services	20,000	50,000	70,000
510	Insurance	10,600		10,600
610	Miscellaneous	1,000		1,000
720	Buildings			
730	Improvements			
740	Equipment	410,000		410,000
750	New construction	935,000		935,000
810	Debt Service - Principal			
820	Debt Service - Interest			
920	Contribution - General Fund			
950	Contributions - restricted FB	113,920		113,920
	Transfer to unappropriated balance			
	Total Water Expenditures	2,789,570	162,000	2,951,570

RESOLUTION
EXHIBIT "E"
SUMMARY OF BUDGET CHANGES

Section 10. Item A.

SEWER FUND - REVENUES				
52 CODE	DESCRIPTION	2026 BUDGET	2026 ADJUSTMENTS	2026 FINAL BUDGET
3340	Grants			
3731	Sewer service	1,837,500		1,837,500
3736	Sewer line extension fees			
3740	Customer service fees			
3741	Interest earnings	200,000	40,000	240,000
3742	Rent from non-op property			
3743	Bond/Loan funds			
3744	Miscellaneous revenues	5,000	1,525,000	1,530,000
3747	Impact fee - collection			
3748	Impact fee - treatment	150,000		150,000
3830	Transfer from General Fund			
	Trans from unappropriated balance			
	Total Sewer Fund Revenues	2,192,500	1,565,000	3,757,500
SEWER FUND - EXPENDITURES				
52 CODE	DESCRIPTION	2026 BUDGET	2026 ADJUSTMENTS	2026 FINAL BUDGET
110	Employee salaries & wages	403,000		403,000
115	Overtime	20,000	2,000	22,000
116	On Call Pay	15,000		15,000
120	Seasonal employees	2,000		2,000
130	Employee benefits	189,000		189,000
210	Books, subs & memberships	1,000		1,000
220	Public notice	500		500
230	Travel & training	15,000		15,000
240	Office supplies & expense	8,000		8,000
250	Lab supplies	15,000		15,000
251	Water reuse equip sup & maint	1,000		1,000
252	Clothing and PPC	3,250		3,250
254	Plant equip supplies & maint	250,000		250,000
256	MBR cleaning chemicals	50,000		50,000
257	Aluminum sulfate	120,000		120,000
258	Polymer	16,000		16,000
260	Bldg & grnds supplies & maint	75,000		75,000
270	Utilities	340,000		340,000
280	Telephone	5,000		5,000
285	Internet service	6,000		6,000
310	Professional services	250,000		250,000
510	Insurance	26,200	2,000	28,200
610	Miscellaneous	2,000		2,000
700	Amortization of bond costs	2,500		2,500
720	Building			
740	Equipment	70,000		70,000
750	New construction	200,000		200,000
753	ARPA			
810	Debt service - principal			
812	Debt service - principal WWTP	45,100		45,100
820	Debt service - interest			
822	Debt service - interest WWTP	38,550		38,550
921	Contribution to sewer collection		766,839	766,839
	Transfer to unappropriated balance		817,561	817,561
	Total Sewer Expenditures	2,169,100	1,588,400	3,757,500

RESOLUTION

EXHIBIT "F"

Section 10. Item A.

SUMMARY OF BUDGET CHANGES

ELECTRIC FUND - REVENUES				
53 CODE	DESCRIPTION	2026 BUDGET	2026 ADJUSTMENTS	2026 FINAL BUDGET
3145	Energy Sales and Use Tax	600,000		600,000
3751	Metered energy sales	13,800,000		13,800,000
3752	Energy discounts	(160,000)	(60,000)	(220,000)
3755	New connection fees	85,000		85,000
3757	Sale of materials	16,000	55,000	71,000
3758	Miscellaneous revenues	255,000	450,000	705,000
3761	Interest earnings	254,000	75,000	329,000
3764	Labor	65,000		
3765	Equipment	40,000		
3766	Materials	215,000		
3767	Impact Fee - Distribution	101,200		101,200
3855	Transfer from General Fund			
3860	Bond Proceeds			
	Transfer from unappropriated balance			
	Total Electric Fund Revenues	15,271,200	520,000	15,471,200
ELECTRIC FUND - EXPENDITURES				
53 CODE	DESCRIPTION	2026 BUDGET	2026 ADJUSTMENTS	2026 FINAL BUDGET
110	Employee salaries & wages	1,290,000		1,290,000
115	Overtime	50,000	15,000	65,000
116	Standby time	13,400		13,400
120	Seasonal/temporary employees	20,000		20,000
130	Employee benefits	597,900		597,900
210	Books, subs & memberships	2,900		2,900
220	Public notices	250		250
230	Travel & training	20,000		20,000
240	Office supplies & expense	10,000		10,000
250	Equipment supplies & maint	125,000		125,000
252	Clothing and PPC	9,000		9,000
255	Generation & dist sys maint	800,000		800,000
256	Tree city/consumer ed	100,000		100,000
257	Diesel generator costs	830,000		830,000
258	Christmas decorations	25,000		25,000
259	Hydro plant maintenance	120,000	160,000	280,000
260	Bldg & grnds supplies & maint	35,000		35,000
270	Utilities	16,000		16,000
280	Telephone	12,000		12,000
285	Internet service	2,500		2,500
310	Professional services	65,000	20,000	85,000
510	Insurance	34,000	2,000	36,000
610	Miscellaneous supplies	10,000	7,000	17,000
620	Miscellaneous services	60,000	25,000	85,000
621	Miscellaneous utility relief			
630	Power purchase	7,600,000		7,600,000
710	Land			
720	Buildings			
735	Canyon parks improvements	3,500	8,000	11,500
740	Equipment	260,000		260,000
750	New construction/special projects	2,047,800		2,047,800
810	Debt service - principal	474,000		
820	Debt service - principal	623,300		
920	Contribution to General Fund			
921	Contribution to capital projects			

Transfer to unappropriated balance		1,074,950	1,074,950
Total Electric Expenditures	15,256,550	1,311,950	15,471,200

Section 10. Item A.

RESOLUTION
EXHIBIT "G"
SUMMARY OF BUDGET CHANGES

Section 10. Item A.

IRRIGATION FUND - REVENUES				
54 CODE	DESCRIPTION	2026 BUDGET	2026 ADJUSTMENTS	2026 FINAL BUDGET
3340	State - Federal Grants			
3771	Irrigation service	380,000	5,000	385,000
3775	New connection fees	1,000		1,000
3776	Inspection fees			
3779	Miscellaneous revenues	6,000		6,000
3781	Interest earnings	49,000		49,000
3785	Impact fee - buy-in	47,700		47,700
3830	Transfer from General Fund			
	Trans from unappropriated balance		659,650	659,650
	Total Irrigation Fund Revenues	483,700	664,650	1,148,350
IRRIGATION FUND - EXPENDITURES				
54 CODE	DESCRIPTION	2026 BUDGET	2026 ADJUSTMENTS	2026 FINAL BUDGET
110	Employee salaries & wages	118,600		118,600
115	Overtime	2,000	6,000	8,000
130	Employee benefits	55,700		55,700
220	Public notices	500		500
240	Office supplies & expense	7,000		7,000
250	Equipment supplies & maint	10,000		10,000
255	Distribution system maint	30,000		30,000
260	Bldg & grnds supplies & maint	1,000	1,000	2,000
270	Utilities	85,000	35,000	120,000
280	Telephone	450	400	850
310	Professional services	10,000	8,000	18,000
510	Insurance	5,400	300	5,700
540	Irrigation assessments	97,000		97,000
610	Miscellaneous supplies			
710	Land & stock			
740	Equipment			
750	New construction	2,175,000	(1,500,000)	675,000
	Transfer to unappropriated balance			
	Total Irrigation Expenditures	2,597,650	(1,449,300)	1,148,350

RESOLUTION
EXHIBIT "H"
SUMMARY OF BUDGET CHANGES

STORM WATER FUND - REVENUES				
55 CODE	DESCRIPTION	2026 BUDGET	2026 ADJUSTMENTS	2026 FINAL BUDGET
3740	Storm water inspection fees	15,000		15,000
3779	Miscellaneous revenues			
3781	Storm water fees	380,000	40,000	420,000
3791	Interest earnings	58,000		58,000
	Transfer from unappropriated balance		399,575	399,575
	Total Storm Water Revenues	453,000	439,575	892,575
STORM WATER FUND - EXPENDITURES				
55 CODE	DESCRIPTION	2026 BUDGET	2026 ADJUSTMENTS	2026 FINAL BUDGET
110	Employee salaries & wages	20,500	5,000	25,500
115	Overtime	1,000	1,000	2,000
130	Employee benefits	10,100	500	10,600
220	Public notices	500		500
240	Office Supplies		300	300
230	Travel & training	1,000		1,000
250	Equipment supplies & maint	2,500		2,500
255	Collection system maintenance	15,000		15,000
280	Telephone	225	250	475
310	Professional services	30,000	1,000	31,000
450	Flood control	3,000		3,000
510	Insurance	650	50	700
710	Land			
730	Grounds improvements			
740	Equipment	130,000		
750	New construction	800,000		800,000
	Transfer to unappropriated balance			
	Total Storm Water Expenditures	1,014,475	8,100	892,575

RESOLUTION
EXHIBIT "I"
SUMMARY OF BUDGET CHANGES

SEWER FUND COLLECTION - REVENUES				
56 CODE	DESCRIPTION	2026 BUDGET	2026 ADJUSTMENTS	2026 FINAL BUDGET
3340	Grants			
3731	Sewer service	612,500		612,500
3736	Sewer line extension fees			
3740	Customer service fees	5,000		
3741	Interest earnings	50,000		50,000
3742	Rent from non-op property	17,400		
3743	Bond/Loan funds			
3744	Miscellaneous revenues	5,000		5,000
3747	Impact fee - collection	34,900		
3748	Impact fee - treatment			
3830	Transfer from General Fund		766,839	766,839
	Trans from unappropriated balance			

	Total Sewer Fund Revenues	724,800	766,839	1,434,339
SEWER FUND COLLECTION - EXPENDITURES				
56 CODE	DESCRIPTION	2026 BUDGET	2026 ADJUSTMENTS	2026 FINAL BUDGET
110	Employee salaries & wages	136,500		136,500
115	Overtime	5,000	3,000	8,000
116	On Call Pay	3,750		3,750
120	Seasonal employees			
130	Employee benefits	62,893		62,893
210	Books, subs & memberships			
220	Public notice	500		500
230	Travel & training	2,000		2,000
240	Office supplies & expense	500		500
250	Equipment Supply		500	500
255	Collection System maint	80,000		80,000
260	Bldg & grnds supplies & maint			
270	Utilities	5,000		5,000
280	Telephone		2,000	2,000
285	Internet service			
310	Professional services	150,000		150,000
311	Pre Treatment	30,000		
510	Insurance	26,200		26,200
610	Miscellaneous	2,000		2,000
700	Amortization of bond costs			
720	Building			
740	Equipment	75,000		75,000
750	New construction			
753	ARPA			
810	Debt service - principal			
812	Debt service - principal WWTP			
820	Debt service - interest			
822	Debt service - interest WWTP			
	Transfer to unappropriated balance		879,496	879,496
	Total Sewer Expenditures	579,343	884,996	1,434,339

RESOLUTION 26-21

A RESOLUTION APPROVING AND ADOPTING THE FISCAL 2026-2027 OPERATING BUDGETS FOR HYRUM CITY'S GENERAL FUND, CULINARY WATER FUND, SEWER TREATMENT FUND, SEWER COLLECTION FUND, ELECTRIC FUND, IRRIGATION WATER FUND, STORM WATER FUND, AND CAPITAL PROJECTS FUND.

BE IT RESOLVED by the City Council of Hyrum City, Cache County, State of Utah, that the fiscal 2026-2027 operating budgets, attached hereto as Exhibit "A" including General Fund, Culinary Water Fund, Sewer Treatment Fund, Sewer Collection Fund, Electric Fund, Irrigation Water Fund, Storm Water Fund, and the Capital Projects Fund are hereby approved as presented, amended, and passed subsequent to a public hearing held June 4, 2026.

This resolution shall be effective upon adoption.

ADOPTED AND PASSED this 18th day of June, 2026.

HYRUM CITY

BY: _____
Steve Miller
Mayor

ATTEST:

Stephanie Fricke
City Recorder

GENERAL FUND
BUDGET REVENUE ESTIMATES

CODE DESCRIPTION	2023	2024	2025	2026	2026	2027	2027	2027
	ACTUAL	ACTUAL	ACTUAL	BUDGET	EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET
3110 Property taxes - current	755,751	808,101	1,025,306	1,035,529	1,035,529	1,087,305	1,087,305	1,064,440
3115 Fee in lieu	48,557	50,707	59,534	55,000	65,722	55,000	55,000	55,000
3120 Property taxes - delinquent	4,526	8,753	21,542	15,000	20,322	15,000	15,000	15,000
3130 General sales taxes	2,028,140	2,182,052	2,297,276	2,500,000	2,521,532	2,600,000	2,600,000	2,600,000
3140 Franchise taxes	54,040	49,088	44,562	55,000	53,065	55,000	55,000	55,000
3145 Energy sales & use tax	971,192	351,820	312,002	400,000	269,834	350,000	350,000	350,000
3150 Mass Transit Tax	311,814	279,458	313,245	350,000	359,223	360,000	360,000	360,000
3155 Transient Room Tax			954	5,000	4,317	5,000	5,000	5,000
3210 Business licenses	22,101	22,648	28,035	28,000	26,699	28,000	28,000	28,000
3221 Building permits	74,472	65,382	53,369	50,000	51,307	50,000	50,000	50,000
3225 Animal licenses	10,758	9,372	10,343	11,000	8,526	11,000	11,000	11,000
3340 State, County & Federal grants	656,904	245,365	568,405	650,000	246,494	500,000	500,000	500,000
3342 ARPA	510,032							
3356 Class C Road allotment	716,387	1,141,739	1,034,354	1,200,000	1,073,265	1,100,000	1,100,000	1,100,000
3413 Zoning & subdivision fees	55,000	95,387	136,935	50,000	60,744	50,000	50,000	50,000
3415 Sale of maps & publications	56	288	113	500	187	500	500	500
3422 Special protective services	144,649	162,612	156,039	195,000	265,890	502,500	502,500	502,500
3431 Street, sidewalk & Curb					11,862			
3440 Solid waste collection	1,041,783	1,050,968	1,133,540	1,200,000	1,210,943	1,250,000	1,250,000	1,250,000
3441 Emergency Medical Services	187,027	203,029	207,074	210,000	209,723	215,000	215,000	215,000
3442 Ambulance Revenue						120,000	120,000	120,000
3455 Animal control fees	1,375	25	3	100	34	100	100	100
3473 Recreation	15,986	18,656	19,728	20,000	59,738	65,000	65,000	65,000
3474 Community Progress activities	4,000	4,000	150	4,000	100	4,000	4,000	4,000
3475 Youth Council activities	3,819	5,192	6,934	3,000	5,772	5,000	5,000	5,000
3476 Library use fees	58,424	63,383	68,585	100,000	100,516	100,000	100,000	100,000
3477 Road impact fees	37,392	34,276	40,508	23,400	37,392	23,400	23,400	23,400
3479 Parks impact fees	210,615	197,313	133,020	177,400	113,067	121,935	121,935	121,935
3480 Cemetery	63,650	100,050	95,090	90,000	69,750	90,000	90,000	90,000
3490 Miscellaneous	20,925	140,655	208,209	100,000	51,840	100,000	100,000	100,000
3510 Court fines	108,540	99,056	127,578	110,000	118,325	115,000	115,000	115,000
3512 Library fines	5,224	5,582	5,795	6,500	5,224	6,500	6,500	6,500
3513 Parking tickets	785	955	785	950	4,815	2,000	2,000	2,000
3610 Interest earnings	108,754	124,309	95,155	100,000	60,764	67,000	67,000	67,000
3620 Building & facility rents	61,805	73,909	88,172	90,000	86,696	90,000	90,000	90,000
3622 Library room rental	0	5	130	100	25	100	100	100
3640 Sale of Fixed Assets	0	10,600	55,720	10,000	30,202	10,000	10,000	10,000
3650 Sale of materials & supplies	13,525	10,711	2,629	3,000	2,869	3,000	3,000	3,000
3651 Sale of library materials	1,659	2,323	2,093	2,000	2,335	2,000	2,000	2,000
3652 Library copy & laminating fees	1,888	2,247	2,256	2,000	2,408	2,000	2,000	2,000
3869 Contributions	118							
3870 Contributions - private Senior Citize	7,149	7,061	11,149	10,000	14,936	10,000	10,000	10,000
3871 Contributions - sr. citizen trips	731	275	2,171	5,000	2,457	5,000	5,000	5,000
3872 Contribution - Library	4,745	625		1,000		1,000	1,000	1,000
3874 Contributions - Elite Hall	5000			1,000	100	1,000	1,000	1,000
3875 Contributions - Museum	24,995	13,785	36,583	10,000	18,170	10,000	10,000	10,000
3876 Contributions - Misc.	1,403	9,625	10,010	7,000	12,107	7,000	7,000	7,000
3891 Trans from desig funds (FD)				22,400				
3893 Trans from gen fund unapp				2,068,621		2,675,275	1,595,175	1,618,040
Total General Fund Revenues	8,355,696	7,651,387	8,415,081	10,977,500	8,294,826	11,870,615	10,790,515	10,790,515

GENERAL FUND
BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
4110	Council	40,679	39,456	39,567	47,250	41,760	44,270	44,270	44,270
4120	J.P. Court	120,257	77,628	90,213	134,100	108,224	108,450	108,450	108,450
4130	Mayor	28,551	10,047	9,864	30,050	12,277	27,250	27,250	27,250
4140	Administration	205,185	160,667	195,353	257,000	215,486	261,500	261,500	261,500
4150	Non-Departmental	14,623	15,096	13,647	18,700	19,043	19,350	19,350	19,350
4160	General Buildings	270,213	152,614	150,019	1,029,600	315,956	525,600	525,600	525,600
4170	Election	128	23,232		29,000	24,803	500	500	500
4180	Planning Commission	68,524	122,523	160,038	434,500	365,753	421,950	421,950	421,950
4210	Law Enforcement	295,254	295,254	295,254	315,900	315,900	338,400	338,400	338,400
4212	Emergency Management Services	162,075	156,239	184,700	205,700	204,517	103,800	103,800	103,800
4215	First Responders	23,600	38,407	46,492	62,100	65,403	1,262,600	1,262,600	1,262,600
4220	Fire Department	122,564	293,535	219,408	593,460	602,840	469,000	469,000	469,000
4253	Animal Control	40,534	22,634	20,811	53,670	24,985	55,520	55,520	55,520
4410	Roads	1,458,336	2,170,631	2,357,534	3,173,400	2,481,881	3,057,400	2,616,900	2,616,900
4420	Solid Waste	935,998	922,777	1,002,295	1,112,000	1,053,965	1,175,000	1,175,000	1,175,000
4440	Shop	32,730	77,966	5,200	28,400	26,229	13,950	13,950	13,950
4510	Parks	732,920	775,662	1,091,055	1,705,400	1,577,598	1,897,100	1,247,100	1,247,100
4550	Engineering	44,368	26,804	58,559	113,000	84,832	110,900	111,400	111,400
4561	Recreation	38,122	48,579	87,837	204,720	182,547	309,020	286,020	286,020
4562	Museum	105,447	102,811	96,425	124,950	117,425	134,800	134,800	134,800
4563	Youth Council	11,026	9,095	11,609	11,550	9,550	11,550	11,550	11,550
4564	Senior Citizens	130,877	118,602	116,203	156,700	141,205	164,500	197,400	197,400
4580	Library	402,261	405,042	415,380	468,000	461,363	632,155	632,155	632,155
4590	Cemetery	575,120	176,178	120,952	155,900	188,913	161,550	161,550	161,550
4620	Community Progress	413,212	375,716	424,880	512,450	533,092	564,500	564,500	564,500
4700	Contribution-Debt Services								
4800	Contribution to Capital Proj			700,000		312,699			
4900	Transfer to Enterprise Funds		510,032						
5000	Transfer to Electric Funds	1,500,000							
	Total GF Expenditures	7,772,604	7,127,227	7,913,295	10,977,500	9,488,246	11,870,615	10,790,515	10,790,515
	Surplus	583,092	524,160	501,786	0	(1,193,420)	0	0	0
	Totals	8,355,696	7,651,387	8,415,081	10,977,500	8,294,826	11,870,615	10,790,515	10,790,515

CITY COUNCIL

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	30,000	30,000	30,000	33,000	30,000	30,000	30,000	30,000
130	Employee benefits	2,891	2,641	2,295	3,100	3,100	3,100	3,100	3,100
230	Travel & meetings	7,343	6,307	6,445	10,000	7,500	10,000	10,000	10,000
510	Insurance	404	415	532	550	560	570	570	570
610	Miscellaneous	41	94	295	600	600	600	600	600
Total Council		40,679	39,457	39,567	47,250	41,760	44,270	44,270	44,270

J.P. COURT

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	82,570	49,908	60,161	96,300	70,000	69,000	69,000	69,000
115	Overtime				100	100	1,000	1,000	1,000
130	Employee benefits	19,985	8,803	9,298	12,300	10,500	10,500	10,500	10,500
210	Books, subs & memberships	119	1,069	1,148	1,400	1,205	1,400	1,400	1,400
230	Travel & training	3,208	2,149	1,840	4,000	4,000	4,000	4,000	4,000
240	Office supplies & expense	1,356	1,911	1,053	1,500	2,150	1,500	1,500	1,500
250	Equipment supplies & maint	4,069	823	2,031	2,400	2,400	2,400	2,400	2,400
280	Telephone	520	365	220	1,000	250	1,000	1,000	1,000
310	Attorney fees			1,450		2,000	2,000	2,000	2,000
510	Insurance	807	829	1,063	1,100	1,119	1,150	1,150	1,150
610	Miscellaneous supplies			314		500	500	500	500
620	Witness, jury & bailiff fees	7,622	11,771	11,636	14,000	14,000	14,000	14,000	14,000
740	Equipment								
Total J.P. Court		120,256	77,628	90,214	134,100	108,224	108,450	108,450	108,450

MAYOR

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	21,165	5,136	5,428	18,400	6,000	19,600	19,600	19,600
130	Employee benefits	2,573	591	566	5,600	1,000	1,600	1,600	1,600
210	Books, subs & memberships	350	350	350	500	500	500	500	500
230	Travel & meetings	4,189	3,655	3,087	4,500	3,644	4,500	4,500	4,500
240	Office supplies & expense	44	38	68	100	100	100	100	100
280	Telephone	10	30	30	50	0	50	50	50
510	Insurance	213	218	280	300	294	300	300	300
610	Miscellaneous	7	29	55	600	739	600	600	600
Total Mayor		28,551	10,047	9,864	30,050	12,277	27,250	27,250	27,250

ADMINISTRATION

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	101,258	63,397	68,858	134,900	94,000	128,500	128,500	128,500
115	Overtime	2,554	5,004	7,145	6,000	7,500	6,000	6,000	6,000
130	Employee Benefits	39,172	24,550	22,662	32,200	31,000	42,000	42,000	42,000
210	Books, subs & memberships	398	345	555	1,000	700	1,000	1,000	1,000
220	Public notices	213	39	551	1,000	500	500	500	500
230	Travel & training	2,177	1,684	4,581	2,500	4,700	4,500	4,500	4,500
240	Office supplies & expense	7,386	7,208	9,387	6,500	6,200	6,500	6,500	6,500
250	Equipment supplies & maint	4,441	4,357	6,329	6,500	6,500	6,500	6,500	6,500
280	Telephone	2,107	2,275	2,919	2,500	2,900	3,000	3,000	3,000
285	Internet service				1,000				
310	Professional services	42,324	49,171	67,180	60,000	58,500	60,000	60,000	60,000
510	Insurance & bonds	1,794	1,842	2,363	2,400	2,486	2,500	2,500	2,500
610	Miscellaneous	1,362	795	2,824	500	500	500	500	500
740	Equipment supplies & maint								
	Total Administration	205,186	160,667	195,354	257,000	215,486	261,500	261,500	261,500

NON-DEPARTMENTAL

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
210	Memberships	4,902	5,735	6,240	6,500	6,634	7,000	7,000	7,000
220	Public notices	4,720	4,181	6,407	7,000	7,056	7,000	7,000	7,000
310	Professional services	5,000	5,181	1,000	5,000	5,060	5,000	5,000	5,000
510	Insurance & bonds				200	293	350	350	350
610	Miscellaneous								
	Total Non-Departmental	14,622	15,097	13,647	18,700	19,043	19,350	19,350	19,350

GENERAL BUILDINGS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	13,356	10,270	13,175	42,400	35,000	31,000	31,000	31,000
115	Overtime	6				200	1,000	1,000	1,000
130	Employee benefits								
250	Equipment supplies & maint	4,562	2,956	1,514	16,700	15,000	12,500	12,500	12,500
260	Bldg & grnds supplies & maint	1,989	363	82	2,000	500	2,000	2,000	2,000
261	CVC/Elite hall cleaning	28,403	29,523	25,541	35,000	39,988	45,000	45,000	45,000
270	Utilities								
280	Telephone	4,552	7,218	7,045	13,000	7,275	13,000	13,000	13,000
310	Contract Services								
510	Insurance		1,014	3,008	6,000	3,000	6,000	6,000	6,000
610	Miscellaneous supplies	12,026	8,162	10,470	10,500	11,012	11,100	11,100	11,100
620	Miscellaneous services	85	9	105	1,000	116	1,000	1,000	1,000
720	Building Improvements	360	2,187	4,350	3,000	3,865	3,000	3,000	3,000
740	Equipment	204,874	90,912	84,729	900,000	200,000	400,000	400,000	400,000
	Total General Buildings	270,213	152,614	150,019	1,029,600	315,956	525,600	525,600	525,600

ELECTIONS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
220	Public notices	128	53		500		500	500	500
240	Election supplies		23,179		25,000	24,803			
620	Election services		0		3,500				
Total Election		128	23,232	0	29,000	24,803	500	500	500

PLANNING COMMISSION

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salary & wages	44,486	41,494	72,537	158,600	117,536	181,000	181,000	181,000
115	Overtime		849	5,970	2,000	17,941	21,000	21,000	21,000
130	Employee benefits	15,504	16,244	29,612	75,000	51,310	81,000	81,000	81,000
210	Books, subs & memberships			920	1,000	950	1,000	1,000	1,000
220	Public notices	35	39	628	1,000	384	1,000	1,000	1,000
230	Travel & training	1,563	2,205	1,456	3,000	2,886	3,000	3,000	3,000
240	Office supplies & expense	157	142	534	200	274	200	200	200
250	Equipment supplies & maint	1,559	1,542	4,835	2,000	1,332	2,000	2,000	2,000
280	Telephone	691	539	624	800	640	800	800	800
310	Professional services	3,862	58,784	34,172	190,000	171,576	130,000	130,000	130,000
510	Insurance	667	685	879	900	924	950	950	950
610	Miscellaneous			9					
720	Building Remodel			7,862					
Total Planning Commission		68,524	122,523	160,038	434,500	365,753	421,950	421,950	421,950

LAW ENFORCEMENT

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
310	Contract services	295,254	295,254	295,254	315,900	315,900	338,400	338,400	338,400
311	Liquor patrol								
Total Law Enforcement		295,254	295,254	295,254	315,900	315,900	338,400	338,400	338,400

EMERGENCY MANAGEMENT SERVICES

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Salary & Wages	854			5,900	3,000			
130	Employee benefits	104			1,000	1,000			
220	Public Notices				100	100	100	100	100
230	Travel & training	3,506	2,471	627	1,000	1,000	1,000	1,000	1,000
240	Office supplies & expense		28		200	150	200	200	200
250	Equipment supplies & maint	2,421	1,777	4,360	2,100	3,881	2,100	2,100	2,100
310	Professional services	155,056	150,525	179,379	190,000	190,000	100,000	100,000	100,000
510	Insurance	134	138	177	200	186	200	200	200
610	Miscellaneous			156	200	200	200	200	200
740	Equipment		1,301		5,000	5,000			
Total First Responders		162,075	156,240	184,699	205,700	204,517	103,800	103,800	103,800

FIRST RESPONDERS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salary & wages	7,758	23,136	22,533	30,000	31,465	517,500	517,500	517,500
116	Standby Time					2,426	30,000	30,000	30,000
130	Employee benefits	1,152	2,607	1,367	2,800	5,000	242,000	242,000	242,000
210	Books, subs & memberships				200	100	200	200	200
230	Travel & training	8,150	2,832	7,576	10,800	9,500	10,000	10,000	10,000
240	Office supplies & expense	65			150	150	500	500	500
250	Equipment supplies & maint	2,537	205	6,820	6,500	6,000	40,000	40,000	40,000
280	Telephone	180			1,200	600	7,400	7,400	7,400
310	Professional services	190	190	199	300	300	53,000	53,000	53,000
510	Insurance	3,569	3,665	4,701	4,750	4,462	10,000	10,000	10,000
610	Miscellaneous			339	400	400	2,000	2,000	2,000
740	Equipment		5,773	2,958	5,000	5,000	350,000	350,000	350,000
Total First Responders		23,601	38,408	46,493	62,100	65,403	1,262,600	1,262,600	1,262,600

FIRE DEPARTMENT

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	38,134	39,432	65,200	80,000	93,879	201,000	201,000	201,000
116	On-Call					18,775	20,000	20,000	20,000
130	Employee benefits	3,915	3,143	5,345	7,500	8,388	97,000	97,000	97,000
210	Books, subs & memberships	372	1,076	1,569	1,000	1,647	1,000	1,000	1,000
220	Public notices								
230	Travel & training	7,950	14,076	12,567	15,000	26,945	15,000	15,000	15,000
240	Office supplies & expense	547	102	118	500	220	500	500	500
250	Equipment supplies & maint	32,540	40,340	41,419	30,000	28,000	83,000	83,000	83,000
260	Building maintenance	2,085	6,606	2,433	2,500	3,888	2,500	2,500	2,500
270	Utilities	14,260	9,300	2,442	9,000	6,180	4,000	4,000	4,000
280	Telephone	3,112	1,382	661	2,500	3,500	3,500	3,500	3,500
285	Internet service	0	0	0	1,600	0	5,000	5,000	5,000
310	Professional services	1,620	59,320	52,745	200,000	171,347	10,000	10,000	10,000
510	Insurance	17,026	17,483	22,427	22,500	24,078	25,000	25,000	25,000
610	Miscellaneous	1,002	518	1,741	1,500	1,500	1,500	1,500	1,500
720	Building improvements								
740	Equipment		100,756	10,743	219,860	214,493			
Total Fire Department		122,563	293,534	219,410	593,460	602,840	469,000	469,000	469,000

ANIMAL CONTROL

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	30,107	18,575	17,981	39,700	20,500	41,000	41,000	41,000
130	Employee benefits	2,871	1,635	1,375	3,450	2,000	4,000	4,000	4,000
210	Memberships				80	80	80	80	80
220	Public notices				100	100	100	100	100
230	Travel & training	3,752	560		3,500	100	3,500	3,500	3,500
250	Equipment supplies & maint	8	99	226	1,000	500	1,000	1,000	1,000
260	Pound Equ								
270	Utilities								
280	Telephone	640	560	480	1,000	640	1,000	1,000	1,000
310	Professional services	2,583	80	0	3,500	250	3,500	3,500	3,500
480	Special departmental supplies	215	256	277	350	310	350	350	350
510	Insurance	357	367	470	500	495	500	500	500
610	Miscellaneous		289						
620	Miscellaneous services		214		490	10	490	490	490
720	Buildings								
740	Equipment								
Total Animal Control		40,533	22,635	20,809	53,670	24,985	55,520	55,520	55,520

ROADS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	94,658	95,025	58,448	97,000	85,000	109,000	109,000	109,000
115	Overtime	17,564	16,512	11,761	10,000	4,131	10,000	10,000	10,000
120	Seasonal/temporary employees	6,179			9,000		41,000	41,000	41,000
130	Employee benefits	42,545	41,956	23,790	36,800	25,970	54,500	44,000	44,000
230	Travel & training	129			2,000	1,100	2,000	2,000	2,000
240	Office supplies & expense		35		100	95	100	100	100
250	Equipment supplies & maint	54,788	48,567	68,040	45,000	39,129	45,000	45,000	45,000
260	Bldg & grounds sup & maint	5,110	1,010	2,499	5,000	1,430	5,000	5,000	5,000
270	Utilities								
280	Telephone	693	691	525	800	736	800	800	800
310	Professional services	34	45,592	25,853	2,500	7,871	8,000	8,000	8,000
410	Road construction & maint	70,824	136,166	123,418	70,000	165,185	70,000	70,000	70,000
420	Storm Drain								
450	Public safety supplies	69,123	54,430	13,352	60,000	26,461	60,000	60,000	60,000
480	Sidewalk construction & maint	226,630	155,328	122,673	615,000	600,000	385,000	385,000	385,000
481	Street tree maintenance	16,887	49,202	44,215	100,000	63,654	10,000	10,000	10,000
482	Curb & gutter const & maint	7,021	24,748	136,402	100,000	89,824	100,000	100,000	100,000
510	Insurance	11,132	11,432	14,664	14,700	15,984	16,000	16,000	16,000
610	Miscellaneous supplies	48	0	75	500	75	500	500	500
620	Miscellaneous services						0	0	0
710	Land						525,000	525,000	525,000
720	Buildings			592,072	525,000				
730	Park Improvements								
740	Equipment	68,952	322,287	550,102	340,000	305,527	3,000	3,000	3,000
750	Other improvements	766,019	1,167,652	569,645	1,140,000	1,049,709	1,612,500	1,182,500	1,182,500
Total Roads		1,458,336	2,170,633	2,357,534	3,173,400	2,481,881	3,057,400	2,616,900	2,616,900

SOLID WASTE COLLECTION

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
240	Office supplies & expense	187	54	73	1,000	750	1,000	1,000	1,000

2026-27 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

310	Contract services	930,924	913,192	993,453	1,100,000	1,042,215	1,159,000	1,159,000	
311	Community clean-up	4,887	9,532	8,770	11,000	11,000	15,000	15,000	
	Total Solid Waste	935,998	922,778	1,002,296	1,112,000	1,053,965	1,175,000	1,175,000	1,175,000

Section 10. Item B.

SHOP

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	12,620	15,452						
115	Overtime								
130	Employee benefits	8,125	8,894						
250	Equipment supplies & maint	10,053	11,206	4,234	11,000	8,212	11,500	11,500	11,500
280	Telephone	75	78	0	600	568	600	600	600
480	Special dept. supplies	1,289	799	270	1,000	1,642	1,000	1,000	1,000
510	Insurance	528	542	696	700	732	750	750	750
610	Miscellaneous	40			100	75	100	100	100
740	Equipment		40,996		15,000	15,000			
Total Shop		32,730	77,967	5,200	28,400	26,229	13,950	13,950	13,950

PARKS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	141,579	162,202	218,240	151,300	155,000	200,000	200,000	200,000
115	Overtime	12,468	9,395	9,330	4,000	10,000	10,000	10,000	10,000
120	Seasonal/temporary employees	48,707	45,944	34,303	50,000	52,000	55,000	55,000	55,000
130	Employee benefits	87,901	89,254	74,704	90,500	88,000	89,500	89,500	89,500
230	Travel & training	0	200	1,393	1,500	1,000	1,500	1,500	1,500
250	Equipment supplies & maint	25,683	19,820	22,864	23,700	17,500	23,700	23,700	23,700
252	Clothing and PPC	0	736	1,177	1,300	1,300	1,300	1,300	1,300
260	Bldg & grnds supplies & maint	71,278	58,980	86,223	70,000	111,008	125,000	125,000	125,000
280	Telephone	991	869	461	1,200	1,500	1,200	1,200	1,200
310	Professional services	42,266	89,612	89,962	75,000	114,008	115,000	115,000	115,000
510	Insurance	8,960	8,775	11,256	11,000	11,839	12,000	12,000	12,000
610	Miscellaneous supplies	310	194	970	400	150	400	400	400
620	Miscellaneous services				500	150	500	500	500
720	Building improvements	20,666							
730	Park improvements	129,341	148,356	450,039	1,225,000	1,014,143	1,227,000	577,000	577,000
740	Equipment	142,770	141,325	90,132			35,000	35,000	35,000
Total Parks		732,920	775,662	1,091,054	1,705,400	1,577,598	1,897,100	1,247,100	1,247,100

ENGINEERING

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salary & wages	24,178	13,877	28,432	56,700	32,000	47,000	47,000	47,000
115	Overtime		340	2,201	2,000	2,255	2,000	2,000	2,000
130	Employee benefits	8,614	5,085	12,179	13,500	13,748	21,000	21,500	21,500
210	Book subs & membership			626	1,500	626	1,500	1,500	1,500
230	Travel & meetings	1,182	1,085	443	1,500	1,759	1,500	1,500	1,500
240	Office supplies & expense	203	100		100	96	100	100	100
250	Equipment supplies & maint	4,820	4,355	10,035	5,000	2,378	5,000	5,000	5,000
280	Telephone	616	314	373	700	479	700	700	700
310	Professional services	3,264	150	2,350	30,000	29,471	30,000	30,000	30,000
510	Insurance	1,491	1,497	1,920	1,950	2,020	2,100	2,100	2,100
610	Miscellaneous				50				
740	Equipment								
Total Engineering		44,368	26,803	58,559	113,000	84,832	110,900	111,400	111,400

RECREATION

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salary and wages			22,750	82,600	94,000	125,000	106,000	106,000
120	Seasonal/temporary employees	5,811	4,411	17,523	10,000	4,000	10,000	10,000	10,000
130	Employee benefits	560	388	12,382	45,100	49,000	54,000	50,000	50,000
220	Public notices	115			220	220	220	220	220
230	Travel			95	1,000	500	1,000	1,000	1,000
240	Office supplies & expense	115		72	1,000	500	1,000	1,000	1,000
250	Equipment supplies & maint	1,824	3,167	11,949	11,000	4,000	11,000	11,000	11,000
280	Telephone								
310	Professional Services						50,000	50,000	50,000
480	Special departmental supplies	7,013	18,714	75	24,000	8,500	24,000	24,000	24,000
481	Field preparation supplies	16,401	9,080	9,304	10,000	5,000	5,000	5,000	5,000
510	Insurance	2,263	2,324	4,800	3,000	5,827	3,000	3,000	3,000
609	Tournament/league registrations			2,981	1,000		1,000	1,000	1,000
610	Miscellaneous supplies				800	1,000	8,800	8,800	8,800
620	Misc services (ump fees)	4,020	3,120	1,319	15,000	10,000	15,000	15,000	15,000
740	Equipment supplies & maint		7,375	4,589					
Total Recreation		38,122	48,579	87,839	204,720	182,547	309,020	286,020	286,020

MUSEUM

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Salary & Wages	55,461	60,885	64,018	90,300	77,500	95,000	95,000	95,000
130	Employee Benefits	11,232	12,594	11,857	13,000	14,500	15,000	15,000	15,000
210	Books, subscrip & memberships	523	488	818	650	1,000	700	700	700
220	Museum promotion	985	1,174	1,617	1,000	1,000	1,200	1,200	1,200
230	Travel	10,182	10,504	5,669	5,000	9,500	7,000	7,000	7,000
240	Office supplies	509	357	508	600	500	700	700	700
250	Equipment, supplies & maint	1,078	439	726	750	2,000	850	850	850
260	Bldg & grnds supp & maint	360	207	275	100	1,000	150	150	150
280	Telephone	572	624	728	650	1,500	800	800	800
310	Contract services			39		500			
480	Museum artifacts & materials	607	381	1,152	1,000	500	1,000	1,000	1,000
510	Insurance	668	686	879	900	925	900	900	900
610	Miscellaneous	4,006	2,883	2,503	1,000	1,000	1,500	1,500	1,500
720	Building Improvements	19,264	11,589	5,636	10,000	6,000	10,000	10,000	10,000
740	Equipment								
Total Museum		105,447	102,811	96,425	124,950	117,425	134,800	134,800	134,800

YOUTH COUNCIL

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
210	Memberships				50	50	50	50	50
230	Travel & training	4,286	3,823	3,664	5,000	4,000	5,000	5,000	5,000
250	Equipment & supplies	1,045	37	463	1,000	1,000	1,000	1,000	1,000
610	Miscellaneous supplies	5,696	5,236	7,481	5,000	4,000	5,000	5,000	5,000
620	Miscellaneous services				500	500	500	500	500
Total Youth Council		11,027	9,096	11,608	11,550	9,550	11,550	11,550	11,550

SENIOR CITIZENS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	55,988	53,087	56,933	73,900	76,000	85,600	115,500	115,500
115	Overtime				1,000		1,000	1,000	1,000
130	Employee benefits	13,260	12,898	10,763	12,900	14,000	14,000	17,000	17,000
220	Public notices				400	250	400	400	400
230	Travel & training	1,965	1,275	2,410	7,500	4,000	7,500	7,500	7,500
240	Office supplies	649	261	243	500	2,000	500	500	500
250	Equipment supplies & maint	6,707	1,284	4,857	4,000	2,000	4,000	4,000	4,000
260	Bldg & grnds supplies & maint	2,274	3,882	3,326	3,000	2,000	3,000	3,000	3,000
270	Utilities	2,371	2,365	1,157	2,500	1,500	2,500	2,500	2,500
280	Telephone	692	569	633	1,000	1,000	1,000	1,000	1,000
285	Internet service	2,575	2,554	1,728	1,500	1,000	1,500	1,500	1,500
480	Food Cost	11,922	9,580	3,434	10,000	2,500	10,000	10,000	10,000
510	Insurance	4,659	4,784	6,137	6,500	6,455	6,500	6,500	6,500
610	Craft Fair	22,641	8,708	13,756	12,000	10,500	12,000	12,000	12,000
620	Miscellaneous services	2,699	1,769	5,759	6,000	4,000	6,000	6,000	6,000
720	Buildings	2,475	15,586	5,067	14,000	14,000	9,000	9,000	9,000
740	Equipment								
		130,877	118,602	116,203	156,700	141,205	164,500	197,400	197,400

LIBRARY

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	206,990	214,984	212,120	262,500	235,000	289,700	289,700	289,700
115	Overtime			163	300	300	1,000	1,000	1,000
130	Employee benefits	36,345	39,234	54,331	60,800	67,500	74,000	74,000	74,000
210	Books, subs & memberships	1,857	2,567	2,811	3,000	3,000	3,000	3,000	3,000
220	Library promotion	7,885	8,971	5,242	8,000	8,000	10,155	10,155	10,155
230	Travel	1,499	1,923	1,622	1,500	1,500	1,500	1,500	1,500
240	Office supplies	8,210	10,128	7,933	7,000	7,000	7,000	7,000	7,000
250	Equipment supplies & maint	11,316	13,495	12,058	10,000	23,000	20,000	20,000	20,000
260	Buildings & grnds sup & main	36,632	28,719	28,497	20,000	20,000	20,000	20,000	20,000
270	Utilities	10,994	10,110	6,949	10,000	10,000	10,000	10,000	10,000
280	Telephone	2,253	2,311	2,990	3,000	3,000	3,000	3,000	3,000
285	Internet service	573	1,823	1,211	1,000	1,300	1,000	1,000	1,000
310	Professional services	238	524	2,848	2,700	2,700	2,700	2,700	2,700
480	Library books & materials	32,782	35,331	30,767	35,000	35,000	35,000	35,000	35,000
481	Library tapes	7,229	7,870	8,660	10,000	10,000	25,000	25,000	25,000
510	Insurance	13,109	13,462	17,269	17,300	18,163	18,500	18,500	18,500
609	State Grants	11,147	836	6,688	6,500	6,500	6,500	6,500	6,500
610	Miscellaneous supplies		117	95	500	500	500	500	500
620	Miscellaneous services	107	50		500	500	500	500	500
740	Equipment	13,096	12,588	13,127	8,400	8,400	103,100	103,100	103,100
	Total Library	402,262	405,043	415,381	468,000	461,363	632,155	632,155	632,155

CEMETERY

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salary & wages	17,856	21,357	16,424	24,000	26,000	20,500	20,500	20,500
115	Overtime	3,402	3,108	3,055	3,000	5,000	5,000	5,000	5,000
120	Seasonal/temporary employees				10,000	5,000	10,000	10,000	10,000
130	Employee benefits	12,151	12,878	7,235	12,900	13,500	4,600	4,600	4,600
240	Office supplies & expense	14			300	300	300	300	300
250	Equipment supplies & maint	7,669	1,925	1,256	7,000	4,000	7,000	7,000	7,000
260	Bldg & grnds supplies & maint	1,007	15,001	13,682	6,000	16,000	6,000	6,000	6,000
280	Telephone	100	123	225	150	500	150	150	150
310	Contract Services	30,500	55,122	46,146	55,000	81,000	65,000	65,000	65,000
510	Insurance	1,525	1,566	2,009	2,050	2,113	2,500	2,500	2,500
610	Miscellaneous	300	400	17	500	500	500	500	500
720	Building improvements	450,597							
730	Cemetery improvements		57,701	30,904	35,000	35,000	40,000	40,000	40,000
740	Equipment	50,000	6,998						
	Total Cemetery	575,121	176,179	120,953	155,900	188,913	161,550	161,550	161,550

COMMUNITY PROGRESS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
210	Night Out Agains Crime	820	1040	1,155	1,200	1,833	2,000	2,000	2,000
211	Easter Egg Hunt	1216	1652	1,657	1,200	2,000	2,000	2,000	2,000
212	Business Conference								
220	Holiday at Hardware	705	2,044	1,156	2,000	2,000	2,000	2,000	2,000
240	Photography & scrapbook		1191		600	600	1,000	1,000	1,000
250	Parade float supplies & pull	63	319	42	1,000	1,000	1,000	1,000	1,000
311	CDBG Grant								
510	Insurance	315	323	414	450	436	500	500	500
610	Miscellaneous Supplies	440	1,956	826	3,000	3,000	3,000	3,000	3,000
611	Hyrum 4th of July	9,033	19,555	19,554	30,000	25,000	30,000	30,000	30,000
612	Dairy Princess pageant	4,244	(965)						
613	Fair booth								
614	Mass Transit	311,814	279,458	312,888	340,000	359,223	360,000	360,000	360,000
615	Kilgore Tax Reimbursement	82,184	67,144	85,139	130,000	155,000	160,000	160,000	160,000
620	Miscellaneous services	380			1,000	1,000	1,000	1,000	1,000
621	Hyrum Hornets	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
622	CARES Act								
623	COVID Recovery City								
720	Cabin Project								
730	History Book								
	Total Community Progress	413,214	375,717	424,831	512,450	553,092	564,500	564,500	564,500

DEBT SERVICE FUND

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
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Debt service fund

CAPITAL PROJECTS FUND

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
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921 Capital projects fund 1,500,000 700,000 312,699

TRANSFERS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
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921 Transfer to Enterprise Funds 510,032
 921 Transfer to Electric Fund

GRAND TOTAL 7,772,607 7,127,238 7,913,251 10,977,500 9,508,246 11,870,615 10,790,515 10,790,515

CAPITAL PROJECTS REVENUES

ACCT NO.	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026	2027	2027	2027
						EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET
45-3341	Grants for Park/Trails								
45-3342	Gen Fund Transfer	1,500,000		700,000					
45-3490	Mis. Donations	350,000	271,000						
45-3620	Interest Earnings	30,685	89,293	40,590	38,000	17,445	2,500	2,500	2,500
45-3630	Contribution - Library Foundation								
45-3640	Gen Fund trans misc. revenues								
45-3830	Loan From - Electric Utilities								
45-3831	County rent on fire station								
45-3838	Gen Fund trans								
45-3839	City Hall Gen Fund Transfer					312,699			
45-3340	General Fund Transfer								
45-3895	Trans from Cap Proj unapprop				562,000	625,424			
45-3889	Trans from desig fnd - fire engine								
45-3896	Trans to desig fnd fire station								
45-3899	Trans to desig fnd City Hall								
	Total revenues	1,880,685	360,293	740,590	600,000	955,568	2,500	2,500	2,500

CAPITAL PROJECTS EXPENDITURES

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026	2027	2027	2027	
					EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET	
45422-0720	New Fire Station	7,800	8,563						
45422-0740	New fire engine	1,734	189,022	485,975					
45-4510-730	Blacksmith Fork Pa	1,396,671	684,596	110,011					
45-4510-731	Blacksmith Fork Trail								
45-4510-732	Libbie Springs Park	9,250		80,838	600,000	955,568			
45-4510-733	East Park			1,129,468					
	Total expenditure	1,415,455	882,181	1,806,292	600,000	955,568	0	0	0

WATER REVENUES									
CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
3711	Metered water sales	1,425,885	1,443,636	1,518,176	1,700,000	1,509,916	1,656,173	1,700,000	1,700,000
3714	New connection fees	41,128	38,584	27,582	34,000	31,800	20,798	23,320	23,320
3717	Water development fees								
3718	Sale of material		350		1,000			1,000	1,000
3719	Miscellaneous revenues	6,523	200	1,966	5,000	200	2,670	5,000	5,000
3721	Interest earnings	112,205	152,535	122,148	125,000	122,359	100,017	94,400	94,400
3725	Impact fee - buy-in				170,000		173,000		
3726	Impact fee - storage	16,887	15,652	10,492	13,760	12,900	8,772	9,460	9,460
3727	Impact fee - distribution	87,497	81,081	54,351	71,280	66,825	45,441	49,005	49,005
3728	Impact fee - treatment	139,838	129,584	86,864	113,920	106,800	72,624	78,320	78,320
3729	Impact fee- professional serv	1,080	1,001	671	880	825	561	605	605
3742	Rent non operating property		5,350	17,550	31,800	17,550	23,166	29,160	29,160
	Total Water Revenues	1,831,043	1,867,973	1,839,800	2,266,640	1,869,175	2,103,222	1,990,270	1,990,270

WATER EXPENDITURES									
CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	238,612	251,125	263,404	549,800	318,430	593,500	596,500	596,500
115	Overtime	8,529	22,287	20,547	6,700	28,344	25,000	25,000	25,000
116	Standby time	9,770	9,648	12,971	13,400	13,624	13,500	13,500	13,500
120	Seasonal				14,400		14,400	14,400	14,400
130	Employee benefits	115,593	122,174	127,760	245,200	147,417	250,000	278,500	278,500
210	Books, subs & memberships	1,324	1,690	1,582	1,700	1,475	1,700	1,700	1,700
220	Public notices			548	250	175	250	250	250
230	Travel & training	4,379	1,270	2,109	10,000	2,994	10,000	10,000	10,000
240	Office supplies & expense	7,110	5,857	9,957	5,000	9,868	10,000	10,000	10,000
250	Equipment supplies & maint	65,240	45,663	35,568	41,100	69,384	41,100	41,100	41,100
252	Clothing and PPC		2,915	1,516	6,500	2,251	7,150	7,150	7,150
255	Distribution system maint	226,538	116,619	235,505	260,000	261,462	260,000	260,000	260,000
260	Bldg. & grnds. Supp. & Maint	6,734	12,395	18,760	20,000	14,563	20,000	20,000	20,000
270	Utilities	127,213	85,649	136,660	120,000	137,921	140,000	140,000	140,000
280	Telephone	3,514	3,893	5,169	5,000	5,982	6,000	6,000	6,000
310	Professional services	20,091	40,312	43,499	20,000	63,093	20,000	20,000	20,000
510	Insurance	12,081	8,219	10,543	10,600	11,829	12,000	12,000	12,000
610	Miscellaneous supplies	508	424	4	1,000	96	1,000	1,000	1,000
720	Buildings		521,855						
740	Equipment	146,178	84,236	267,317	410,000	318,148			
750	New construction	543,108	1,112,272	575,777	935,000	836,324	1,217,500	1,217,500	1,217,500
741	2 MG water tank								
810	Debt service-principal								
820	Debt service-interest								
830	Bond Issuance Cost								
920	Contribution - General Fund								
921	Contribution - Cap Proj								
950	Contributions - restricted FB	139,838	129,584	86,864	113,920	64,934	113,920	113,920	113,920
	Total Water Expenditures	1,676,360	2,578,087	1,856,060	2,789,570	2,308,314	2,757,020	2,788,520	2,788,520
	Budgeted reserves	154,683	(710,114)	(16,260)	(522,930)	(439,139)	(653,798)	(798,250)	(798,250)
	Totals	1,831,043	1,867,973	1,839,800	2,266,640	1,869,175	2,103,222	1,990,270	1,990,270

SEWER TREATMENT REVENUES

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
3340	Grants								
3718	Sale of Material								
3731	Sewer service	2,148,507	2,245,634	2,376,818	1,837,500	2,201,939	2,125,000	2,125,000	2,125,000
3736	Sewer line extension fees								
3740	Customer service fees	4,200	4,450	3,104		717	1,000	1,000	1,000
3741	Interest earnings	129,302	245,953	269,830	200,000	239,937	231,000	231,000	231,000
3742	Rent from non-op property	17,362	17,362	17,362	0	17,362	17,400	17,400	17,400
3743	Bond/loan funds								
3744	Miscellaneous revenues	3,442	54,340	2,722	5,000	1,467,222	5,500	5,500	5,500
3745	Impact fee - buy-in								
3747	Impact fee - collection	42,719	38,804	27,032					
3748	Impact fee - treatment	174,588	166,611	119,190	150,000	98,043	105,750	105,750	105,750
3830	Transfer from General Fund								
	Total Sewer Revenues	2,520,120	2,773,154	2,816,058	2,192,500	4,025,220	2,485,650	2,485,650	2,485,650

SEWER TREATMENT EXPENDITURES

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	457,662	346,203	355,955	403,000	306,103	591,000	591,000	591,000
115	Overtime	11,435	22,486	21,413	20,000	30,068	33,000	33,000	33,000
116	On call pay	9,928	9,513	12,568	15,000	11,499	15,000	15,000	15,000
120	Seasonal				2,000		2,000	2,000	2,000
130	Employee benefits	214,928	162,709	169,412	189,000	158,334	270,500	270,500	270,500
210	Books, subs & memberships	586	517	285	1,000	412	1,000	1,000	1,000
220	Public notice			880	500	372	500	500	500
230	Travel & training	3,451	6,801	5,407	15,000	3,117	15,000	15,000	15,000
240	Office supplies & expense	11,501	11,463	9,577	8,000	6,196	15,000	15,000	15,000
250	Lab supplies	11,030	6,012	10,845	15,000	8,603	15,000	15,000	15,000
251	Water Reuse				1,000				
252	Clothing and PPC		2,529	1,699	3,250	1,716	4,550	4,550	4,550
254	Plant equip supplies & maint	143,411	64,504	162,861	250,000	189,429	250,000	250,000	250,000
256	MBR cleaning chemicals	18,780	14,433	29,433	50,000	26,543	32,200	32,200	32,200
257	Aluminum sulfate	65,179	92,575	76,260	120,000	92,325	107,484	107,484	107,484
258	Polymer		4,261	12,784	16,000	13,426	15,000	15,000	15,000
260	Bldg & grnds supplies & maint	398	2,959	11,938	75,000	11,026	75,000	75,000	75,000
270	Utilities	266,225	331,273	321,618	340,000	272,404	340,000	340,000	340,000
280	Telephone	3,017	2,842	5,182	5,000	5,579	5,500	5,500	5,500
285	Internet service	5,353	5,156	6,520	6,000	6,637	6,000	6,000	6,000
310	Professional services	51,618	65,693	123,919	250,000	91,379	250,000	250,000	250,000
311	Pre treatment program								
510	Insurance	24,396	20,865	26,765	26,200	28,151	29,000	29,000	29,000
610	Miscellaneous	1,173	869		2,000	98	2,000	2,000	2,000
700	Amortization of bond costs			397	2,500	2,500	2,500	2,500	2,500
740	Equipment			33,500	70,000	50,000	70,000	70,000	70,000
750	New construction		111,286	477,551	200,000	11,347	200,000	200,000	200,000
752	Reuse Water Pump Station								
753	ARPA Funds	359,950	207,793						
810	Debt service-principal bonds								
812	Debt service-wwtp upgrade principal bonds			44,277	45,100	45,058	45,900	45,900	45,900
820	Debt service - interest bonds	(8)	(1,025)						
822	Debt service - interest wwtp u	40,837	40,082	39,315	38,550	38,534	37,800	37,800	37,800
840	Debt Service Trustee Fees								
841	Cost Of Issuance								
921	Contribution To Sewer Collection					766,839			
950	Addition to restricted FB								
	Total Sewer Expenditures	1,700,850	1,531,799	1,960,361	2,169,100	1,410,856	2,430,934	2,430,934	2,430,934
	Budgeted reserves	819,270	1,241,355	855,697	23,400	2,614,364	54,716	54,716	54,716

Totals

2,520,120	2,773,154	2,816,058	2,192,500	4,025,220	2,485,650	2,485,650	2,485,650
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ELECTRIC REVENUES									
CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
3145	Energy sales and use tax		562,071	565,604	600,000	587,765	610,000	610,000	610,000
3751	Metered energy sales	12,229,463	12,229,463	12,531,683	13,800,000	12,933,629	13,800,000	13,800,000	13,800,000
3752	Energy discounts	(71,068)	(84,206)	(158,686)	(160,000)	(212,451)	(200,000)	(200,000)	(200,000)
3755	New connection fees	221,168	37,954	55,109	85,000	41,825	50,000	50,000	50,000
3757	Sale of materials	300	56,487		16,000	2,500	16,000	16,000	16,000
3758	Miscellaneous revenues	210,859	218,337	1,186,648	255,000	686,254	300,000	300,000	300,000
3759	Miscellaneous grants								
3761	Interest earnings	81,117	162,230	271,696	254,000	316,979	320,000	320,000	320,000
3764	Labor			46,688	65,000	55,625	65,000	65,000	65,000
3765	Equipment			28,725	40,000	30,071	40,000	40,000	40,000
3766	Materials			575,401	215,000	152,008	215,000	215,000	215,000
3767	Impact fee - Distribution	170,046	123,525	109,027	101,200	116,899	100,000	100,000	100,000
3855	Transfer from General Fund								
	Total Electric Revenues	12,841,885	13,305,861	15,211,895	15,271,200	14,711,104	15,316,000	15,316,000	15,316,000

ELECTRIC EXPENDITURES									
CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	806,991	830,869	880,207	1,290,000	970,393	1,278,500	1,278,500	1,278,500
115	Overtime	46,411	100,332	43,322	50,000	57,788	50,000	50,000	50,000
116	Standby time	8,904	9,282	13,111	13,400	12,893	13,400	13,400	13,400
120	Seasonal/Temporary Employ	4,025	5,087	3,815	20,000	4,309	20,000	20,000	20,000
130	Employee benefits	390,322	402,882	397,967	597,900	394,640	518,000	518,000	518,000
210	Books, subs & memberships			448	2,900	117	2,570	2,570	2,570
220	Public notices			118	250	118	250	250	250
230	Travel & training	12,567	11,223	15,167	20,000	15,696	20,000	20,000	20,000
240	Office supplies & expense	8,784	6,815	11,357	10,000	12,595	12,000	12,000	12,000
250	Equipment supplies & maint	106,615	142,067	79,505	125,000	83,037	85,500	85,500	85,500
252	Clothing and PPC		7,921	8,727	9,000	6,005	9,000	9,000	9,000
255	Generation & dist sys maint	625,024	561,871	(408,576)	800,000	763,848	820,000	820,000	820,000
256	Tree city/consumer educatio	63,686	69,359	80,480	100,000	82,337	90,000	90,000	90,000
257	Generation costs	777,837	1,088,410	475,510	830,000	480,004	880,000	880,000	880,000
258	Christmas decorations			2,320	25,000	7,054	25,000	25,000	25,000
259	Hydro plant maintenance	5,877	8,490	29,468	120,000	220,736	40,000	40,000	40,000
260	Bldg & grnds supplies & mai	20,891	32,634	19,960	35,000	44,327	40,000	40,000	40,000
270	Utilities	13,357	41,070	11,298	16,000	7,902	15,000	15,000	15,000
280	Telephone	8,682	10,564	10,398	12,000	10,332	12,000	12,000	12,000
285	Internet	1,165	2,470	1,935	2,500	1,815	2,500	2,500	2,500
310	Professional services	80,300	48,402	64,127	65,000	84,891	110,000	110,000	110,000
311	Hydro plant relicensing								
510	Insurance	29,756	26,160	33,557	34,000	35,797	40,000	40,000	40,000
610	Miscellaneous supplies	11,581	8,395	15,160	10,000	14,370	12,000	12,000	12,000
612	Loss on Closure of Power Plant		231,370						
620	Miscellaneous services	51,634	59,369	68,446	60,000	78,015	8,000	8,000	8,000
621	Miscellaneous utility relief								
630	Power purchase	9,719,117	7,620,515	6,256,312	7,600,000	7,170,563	8,000,000	8,000,000	8,000,000
710	Land						500,000	500,000	500,000
720	Buildings								
735	Canyon Park Improvments	572			3,500	10,491	5,000	5,000	5,000
740	Equipment	137,754	80,939	165,309	260,000	200,865	282,600	282,600	282,600
750	New Construction	907,598	1,428,109	577,347	2,047,800	2,026,911	4,870,000	4,870,000	4,870,000
810	Debt Service - Principal Bonds			459,000	474,000	474,000	491,000	491,000	491,000
820	Debt Service - Interest Bonds			592,325	623,300	623,288	607,172	607,172	607,172
920	Contribution to General Fund								
921	Contributions - Capital Proj								
	Total Electric Expenditures	13,839,450	12,834,605	9,908,120	15,256,550	13,895,137	18,859,492	18,859,492	18,859,492

Budgeted reserves	(997,565)	471,256	5,303,775	14,650	815,968	(3,543,492)	(3,543,492)	(3,543,492)
Totals	12,841,885	13,305,861	15,211,895	15,271,200	14,711,104	15,316,000	15,316,000	15,316,000

IRRIGATION REVENUES									
CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
3340	State Federal Grants								
3771	Irrigation service	352,790	361,922	371,977	380,000	380,283	390,000	390,000	390,000
3775	New connection fees		1,294	(500)	1,000		1,000	1,000	1,000
3776	Inspection fees								
3779	Misc. Revenue	6,808	28,674	72,888	6,000	2,888	10,000	10,000	10,000
3781	Interest earnings	26,492	34,795	46,248	49,000	35,154	35,500	35,500	35,500
3785	Impact fee - buy-in	44,464	54,786	49,228	47,700	40,494	43,700	43,700	43,700
3830	Transfer from General Fund		510,032						
	Total Irrigation Revenues	430,554	991,503	539,841	483,700	458,819	480,200	480,200	480,200

IRRIGATION EXPENDITURES									
CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	44,145	45,188	57,230	118,600	101,198	123,700	123,700	123,700
115	Overtime	1,823	7,105	11,240	2,000	14,770	10,000	10,000	10,000
130	Employee benefits	21,630	23,541	30,021	55,700	37,930	58,000	67,500	67,500
220	Public Notice				500	125	500	500	500
240	Office supplies & expense	6,296	5,567	4,552	7,000	4,375	7,000	7,000	7,000
250	Equipment supplies & maint	47	4,800	72	10,000	129	10,000	10,000	10,000
255	Distribution system maint	40,042	149,106	63,911	30,000	39,333	40,000	40,000	40,000
260	Bldg & grnds supplies & main	1,700	1,009	2,200	1,000	2,000	1,000	1,000	1,000
270	Utilities	44,000	959	20,616	85,000	116,327	120,000	120,000	120,000
280	Telephone	288	428	489	450	664	700	700	700
310	Professional services	7,108	15,154	17,831	10,000	14,097	10,000	10,000	10,000
510	Insurance	8,164	4,197	5,384	5,400	5,662	6,700	6,700	6,700
540	Irrigation assessments	84,810	87,519	96,528	97,000	87,135	97,000	97,000	97,000
610	Miscellaneous supplies								
710	Land & stock								
740	Equipment		35,819	12,397					
750	New construction	72,477	350,310	81,620	2,175,000	374,809	2,165,000	2,165,000	2,165,000
	Total Irrigation Expenditures	332,530	730,702	404,091	2,597,650	798,554	2,649,600	2,659,100	2,659,100
	Budgeted reserves	98,024	260,801	135,750	(2,113,950)	(339,735)	(2,169,400)	(2,178,900)	(2,178,900)
	Totals	430,554	991,503	539,841	483,700	458,819	480,200	480,200	480,200

STORM WATER REVENUES									
CODE	DESCRIPTION	2023	2024	2025	2026	2026	2027	2027	2027
		ACTUAL	ACTUAL	ACTUAL	BUDGET	EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET
3740	Storm Water Inspection Fee	12,900	13,500	9,150	15,000	7,650	9,000	9,000	9,000
3779	Miscellaneous revenues	328							
3781	Stormwater fees	318,922	354,952	394,352	380,000	416,187	420,000	420,000	420,000
3791	Interest earnings	24,539	49,834	56,781	58,000	36,437	34,300	34,300	34,300
Total Storm Water Revenue		356,689	418,286	460,283	453,000	460,274	463,300	463,300	463,300

STORM WATER EXPENDITURES									
CODE	DESCRIPTION	2023	2024	2025	2026	2026	2027	2027	2027
		ACTUAL	ACTUAL	ACTUAL	BUDGET	EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET
110	Employee salaries & wages	19,633	21,727	19,245	20,500	23,363	39,500	39,500	39,500
115	Overtime	1,149	2,274	1,452	1,000	1,224	1,000	1,000	1,000
130	Employee benefits	9,267	10,073	8,600	10,100	10,145	19,700	19,700	19,700
220	Public notices	162			500	125	500	500	500
230	Travel & training	470	300	480	1,000	855	1,000	1,000	1,000
240	Office Supplies					205	1,000	1,000	1,000
250	Equipment supplies & maint				2,500	125	1,500	1,500	1,500
255	Collection system maint	19,713	22,801	7,373	15,000	11,859	15,000	15,000	15,000
280	Telephone	153	225	216	225	332	500	500	500
310	Professional services	18,052	32,681	27,144	30,000	29,999	130,000	130,000	130,000
450	Flood Control	4,807		9,295	3,000	205	3,000	3,000	3,000
510	Insurance	4,565	501	643	650	677	700	700	700
710	Land								
730	Grounds improvements								
740	Equipment								
750	New construction	62,786	93,746	503,586	800,000	344,644	1,362,500	1,362,500	1,362,500
Total Storm Water Expendit		140,757	184,328	578,034	884,475	423,758	1,575,900	1,575,900	1,575,900
Budgeted reserves		215,932	233,958	(117,751)	(431,475)	36,516	(1,112,600)	(1,112,600)	(1,112,600)
Totals		356,689	418,286	460,283	453,000	460,274	463,300	463,300	463,300

SEWER COLLECTION REVENUES

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
3340	Grants								
3718	Sale of Material								
3731	Sewer service				612,500	617,168	623,000	623,000	623,000
3736	Sewer line extension fees								
3740	Customer service fees				5,000	2,050	2,000	2,000	2,000
3741	Interest earnings				50,000	43,552	35,700	35,700	35,700
3742	Rent from non-op property				17,400				
3743	Bond/loan funds								
3744	Miscellaneous revenues				5,000	1,140	5,000	5,000	5,000
3745	Impact fee - buy-in								
3747	Impact fee - collection				34,900	22,236	24,000	24,000	24,000
3830	Transfer from General Fund					766,839			
	Total Sewer Revenues	0	0	0	724,800	1,452,985	689,700	689,700	689,700

SEWER COLLECTION EXPENDITURES

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages				136,500	104,641	102,500	102,500	102,500
115	Overtime				5,000	8,245	10,000	10,000	10,000
116	On call pay				3,750	2,170	3,750	3,750	3,750
130	Employee benefits				62,893	43,604	47,000	47,000	47,000
210	Books, subs & memberships								
220	Public notice				500	250			
230	Travel & training				2,000		2,000	2,000	2,000
240	Office supplies & expense				500	150	500	500	500
250	Equipment Supplies					381	75,000	75,000	75,000
255	Collection system maint				80,000	62,053	150,000	150,000	150,000
260	Bldg & grnds supplies & maint						2,000	2,000	2,000
270	Utilities				5,000	5,518	7,500	7,500	7,500
280	Telephone					1,952	2,000	2,000	2,000
285	Internet service								
310	Professional services				150,000	118,400	150,000	150,000	150,000
311	Pre treatment program				30,000	15,000			
510	Insurance				26,200	26,200	26,200	26,200	26,200
610	Miscellaneous				2,000	2,000	2,000	2,000	2,000
700	Amortization of bond costs								
740	Equipment								
750	New construction				75,000		115,000	115,000	115,000
752	Reuse Water Pump Station								
	Total Sewer Expenditures	0	0	0	579,343	390,564	695,450	695,450	695,450
	Budgeted reserves	0	0	0	145,458	1,062,421	(5,750)	(5,750)	(5,750)
	Totals	0	0	0	724,800	1,452,985	689,700	689,700	689,700

RESOLUTION 26-22

A RESOLUTION ESTABLISHING THE MUNICIPAL CERTIFIED TAX RATE FOR FISCAL 2026-2027.

BE IT RESOLVED by the City Council of Hyrum City, Cache County, State of Utah, that Hyrum City's real and personal property certified tax rate for general municipal purposes for 2026-2027 is hereby set at .000858.

This resolution shall be effective upon adoption.

ADOPTED by the Hyrum City Council this 18th day of June, 2026.

HYRUM CITY

BY: _____
Steve Miller
Mayor

ATTEST:

Stephanie Fricke
City Recorder

ORDINANCE 26-13

AN ORDINANCE AMENDING CHAPTER 2.12, SECTION 2.12.010 OF THE HYRUM CITY MUNICIPAL CODE, TO PROVIDE FOR ADJUSTMENTS IN THE SALARIES OF OFFICERS AND EMPLOYEES OF HYRUM CITY.

WHEREAS, Senate Bill 91 modified Section 10-3-818 that provides provisions relating to the compensation of certain City employees; and

WHEREAS, Utah State Code Section 10-3-818 requires a public hearing and for the compensation or compensation schedule to be set by Ordinance for elected officials, appointed officers, City Administrator, City Department Heads, and Assistant Department Heads; and

WHEREAS, on June 4, 2026 the Hyrum City Council held a public hearing to receive public comment on Hyrum City's Compensation Schedule.

BE IT ORDAINED by the City Council of Hyrum City, Cache County, State of Utah, that Chapter 2.12, Section 2.12.010 of the Code of Revised Ordinances of Hyrum City is amended to read:

1. The salaries of the elected officials, appointed officers, City Administrator, City Department Heads, Assistant Department Heads, and City Staff of Hyrum City shall be paid in the amounts and at such times as attached hereto as Exhibit "A".

This ordinance shall be effective July 1, 2026.

ADOPTED AND PASSED this 18th day of June, 2026.

HYRUM CITY

BY: _____

Steve Miller

Mayor

ATTEST:

Stephanie Fricke
City Recorder

Posted:

HYRUM CITY 2026-2027 POSITION WAGE SCALE

POSITION	TYPE	PAY RANGE -2026-2027			ON-CALL	CIVIC CENTER	VEHICLE	PHONE	SALARY ENHANCEMENT	SAFETY	APPRECIATION
		MINIMUM	MID	MAXIMUM	PAY PER HOUR	PER INSPECTION	ALLOWANCE PER MONTH	ALLOWANCE PER MONTH		INCENTIVE PER MONTH	BONUS ANNUALLY
Mayor	Monthly	\$ 1,500.00		\$ 1,500.00							
City Council Member	Monthly	\$ 500.00		\$ 500.00							
Justice Judge	Semi-Monthly	\$ 721.07		\$ 927.09							\$ 108.28
Fire Chief	Monthly	\$ 40.00	\$ 50.00	\$ 60.00			\$ 125.00	\$ 85.00	1.3%	\$ 10.00	\$ 433.13
Assistant Fire Chief - EMS	Hourly	\$ 30.00	\$ 40.00	\$ 50.00			\$ 125.00	\$ 35.00	1.3%	\$ 10.00	\$ 324.85
Fire Marshall Inspector	Hourly	\$ 27.00	\$ 34.50	\$ 42.00			\$ 125.00	\$ 35.00	1.3%	\$ 10.00	\$ 324.85
Captain Paramedic	Hourly	\$ 27.00	\$ 34.50	\$ 42.00				\$ 35.00	1.3%	\$ 10.00	\$ 324.85
Firefighter AEMT Captain	Hourly	\$ 25.00	\$ 32.50	\$ 40.00				\$ 35.00	1.3%	\$ 10.00	\$ 324.85
Firefighter AEMT	Hourly	\$ 22.00	\$ 30.00	\$ 38.00				\$ 35.00	1.3%	\$ 10.00	\$ 324.85
Paramedic/AEMT Part Time	Hourly	\$ 22.00	\$ 30.00	\$ 38.00					1.3%	\$ 10.00	\$ 108.28
City Administrator	Semi-Monthly	\$ 5,208.33	\$ 6,041.67	\$ 6,875.00			\$ 125.00	\$ 85.00	1.3%	\$ 10.00	\$ 433.13
City Engineer	Semi-Monthly	\$ 4,583.33	\$ 5,833.33	\$ 7,083.33				\$ 35.00	1.3%	\$ 10.00	\$ 324.85
Power Superintendent	Hourly	\$ 58.43	\$ 75.77	\$ 93.10	\$ 3.00		\$ 125.00	\$ 85.00	1.3%	\$ 10.00	\$ 433.13
Public Utilities Director	Hourly	\$ 58.18	\$ 74.04	\$ 81.97	\$ 3.00		\$ 125.00	\$ 85.00	1.3%	\$ 10.00	\$ 433.13
Power Distribution Manager	Hourly	\$ 53.98	\$ 68.34	\$ 82.70	\$ 3.00		\$ 125.00	\$ 35.00	1.3%	\$ 10.00	\$ 324.85
Roads and Stormwater Superintendent	Hourly	\$ 52.58	\$ 53.23	\$ 63.87	\$ 3.00		\$ 125.00	\$ 85.00	1.3%	\$ 10.00	\$ 433.13
Senior Accountant Auditor	Hourly	\$ 45.68	\$ 50.21	\$ 57.70				\$ 35.00	1.3%	\$ 10.00	\$ 324.85
HR Director & City Recorder	Hourly	\$ 44.37	\$ 55.47	\$ 66.56		\$ 50.00		\$ 85.00	1.3%	\$ 10.00	\$ 433.13
Water Reclamation Manager	Hourly	\$ 42.60	\$ 53.25	\$ 63.89	\$ 3.00		\$ 125.00	\$ 85.00	1.3%	\$ 10.00	\$ 433.13
Culinary Water and Irrigation Superintendent	Hourly	\$ 41.52	\$ 52.08	\$ 62.64	\$ 3.00		\$ 125.00	\$ 85.00	1.3%	\$ 10.00	\$ 433.13
City Treasurer	Hourly	\$ 41.34	\$ 51.67	\$ 62.00		\$ 50.00		\$ 85.00	1.3%	\$ 10.00	\$ 433.13
Lineman	Hourly	\$ 40.17	\$ 50.22	\$ 60.26	\$ 3.00			\$ 35.00	1.3%	\$ 10.00	\$ 324.85
City Planner	Hourly	\$ 39.90	\$ 51.04	\$ 61.92				\$ 35.00	1.3%	\$ 10.00	\$ 324.85
Meter Technician	Hourly	\$ 36.91	\$ 43.03	\$ 49.52	\$ 3.00			\$ 35.00	1.3%	\$ 10.00	\$ 324.85
Parks Superintendent	Hourly	\$ 33.39	\$ 41.74	\$ 50.09	\$ 3.00		\$ 125.00	\$ 85.00	1.3%	\$ 10.00	\$ 433.13
Water Reclamation Asst Manager	Hourly	\$ 31.68	\$ 39.60	\$ 47.51	\$ 3.00			\$ 35.00	1.3%	\$ 10.00	\$ 324.85
Utility Billing Specialist & Power Sched	Hourly	\$ 28.75	\$ 35.02	\$ 41.25				\$ 35.00	1.3%	\$ 10.00	\$ 324.85
Library Director	Hourly	\$ 27.98	\$ 34.98	\$ 41.97				\$ 85.00	1.3%	\$ 10.00	\$ 433.13
Water Reclamation Collection System Lead	Hourly	\$ 27.56	\$ 30.76	\$ 33.80	\$ 3.00			\$ 35.00	1.3%	\$ 10.00	\$ 324.85
Water Reclamation III	Hourly	\$ 27.56	\$ 30.76	\$ 33.80	\$ 3.00			\$ 35.00	1.3%	\$ 10.00	\$ 324.85
Museum Director	Hourly	\$ 27.20	\$ 34.00	\$ 40.80				\$ 35.00	1.3%	\$ 10.00	\$ 324.85
Senior Center Director	Hourly	\$ 27.20	\$ 34.38	\$ 41.25				\$ 35.00	1.3%	\$ 10.00	\$ 324.85
Recreation Manager	Hourly	\$ 26.78	\$ 33.81	\$ 39.62				\$ 35.00	1.3%	\$ 10.00	\$ 324.85
Water Reclamation II	Hourly	\$ 24.41	\$ 27.55	\$ 30.75	\$ 3.00			\$ 35.00	1.3%	\$ 10.00	\$ 324.85
Water Operator III	Hourly	\$ 24.39	\$ 30.47	\$ 33.80	\$ 3.00			\$ 35.00	1.3%	\$ 10.00	\$ 324.85
Facilities Maintenance Technician	Hourly	\$ 22.43	\$ 28.04	\$ 34.35	\$ 3.00			\$ 35.00	1.3%	\$ 10.00	\$ 324.85
Account Payable & Newsletter	Hourly	\$ 22.25	\$ 26.50	\$ 29.75		\$ 50.00			1.3%	\$ 10.00	\$ 216.57
Water Operator II	Hourly	\$ 21.75	\$ 27.19	\$ 30.47	\$ 3.00			\$ 35.00	1.3%	\$ 10.00	\$ 324.85
Parks Maintenance Lead	Hourly	\$ 21.34	\$ 26.67	\$ 32.04				\$ 35.00	1.3%	\$ 10.00	\$ 324.85
Water Reclamation I	Hourly	\$ 21.22	\$ 24.40	\$ 27.55	\$ 3.00			\$ 35.00	1.3%	\$ 10.00	\$ 324.85
Water Operator I	Hourly	\$ 20.31	\$ 25.38	\$ 27.53	\$ 3.00			\$ 35.00	1.3%	\$ 10.00	\$ 324.85
Web Page & Office Specialist	Hourly	\$ 20.14	\$ 24.22	\$ 27.81		\$ 50.00			1.3%	\$ 10.00	\$ 108.28
Court Clerk	Hourly	\$ 19.75	\$ 25.41	\$ 28.39					1.3%	\$ 10.00	\$ 216.57
Power Assistant	Hourly	\$ 18.32	\$ 22.50	\$ 26.50					1.3%	\$ 10.00	\$ 216.57
Planning Commission Specialist	Hourly	\$ 18.32	\$ 22.50	\$ 26.50		\$ 50.00			1.3%	\$ 10.00	\$ 216.57
Animal Control	Hourly	\$ 18.00	\$ 22.00	\$ 26.00			\$ 40.00		1.3%	\$ 10.00	\$ 108.28

Community Improvement Officer	Hourly	\$ 18.00	\$ 22.00	\$ 26.00		\$ 25.00	1.3%	\$ 10.00	\$ 108.28
Court Clerk Assistant	Hourly	\$ 17.50	\$ 20.87	\$ 23.75			1.3%	\$ 10.00	\$ 108.28
Senior Center Cook	Hourly	\$ 17.00	\$ 20.86	\$ 24.57			1.3%	\$ 10.00	\$ 108.28
Custodian	Hourly	\$ 15.88	\$ 19.30	\$ 22.71			1.3%	\$ 10.00	\$ 108.28
Museum Curator	Hourly	\$ 15.57	\$ 19.46	\$ 22.13			1.3%	\$ 10.00	\$ 108.28
Librarian PT W Benefits	Hourly	\$ 15.57	\$ 19.46	\$ 22.13	\$ 50.00		1.3%	\$ 10.00	\$ 216.57
Museum Educator	Hourly	\$ 15.57	\$ 19.46	\$ 22.13			1.3%	\$ 10.00	\$ 108.28
Office Specialist PT W Benefits	Hourly	\$ 15.50	\$ 18.50	\$ 21.50	\$ 50.00		1.3%	\$ 10.00	\$ 216.57
Office Specialist	Hourly	\$ 15.50	\$ 18.00	\$ 20.50			1.3%	\$ 10.00	\$ 108.28
Crossing Guards	Hourly	\$ 14.50	\$ 15.50	\$ 16.50			1.3%	\$ 10.00	\$ 108.28
Librarian	Hourly	\$ 11.00	\$ 18.93	\$ 22.13			1.3%	\$ 10.00	\$ 108.28
Library Page	Hourly	\$ 10.50	\$ 13.50	\$ 16.00			1.3%	\$ 10.00	\$ 108.28



60 West Main Street
Hyrum, Utah 84319
Ph. (435) 245-6033
www.hyrumcity.gov

City Council Agenda Information

To: Mayor Steve Miller and City Council
From: Emily Coltrin, Library Director
Date: March 20, 2026
Subject: Appointment of Library Board member – Wellsville seat

Legal Requirement

Under Utah Code § 9-7-403, each city library shall appoint an officer to serve a three-year term. Vacancies of the library board of directors shall be filled for the unexpired term in the same manner as original appointments.

Recommendation of Appointments by Library Director, Emily Coltrin:

The Wellsville Mayor and City Council recommend Brenda Bilodeau to fill the vacant seat for Wellsville. Here is a little about her:

My name is Brenda Lee Bilodeau. I'll tell you some facts, but just a few. For forty years I've been married to Matt, We lived in Hyrum and now live in Wellsville. Our three kids are grown and have left the nest, but we have five grandchildren and they're the best! I taught elementary school for thirty-five years. And when I retired a cried a few tears. (but just a few)! We've traveled to all the states and checked them off our list, And only a few National Parks in Alaska have we missed. I like baking and quilling and riding my bike, And puzzles and walking and taking a hike.

Serving is very important to me, In my church, family, and community! The library is one of my favorite places I'm looking forward to serving and meeting new faces!



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City Council Agenda Information

To: Mayor Steve Miller and City Council
From: Emily Coltrin, Library Director
Date: March 20, 2026
Subject: Appointment of Library Board member – Nibley seat

Legal Requirement

Under Utah Code § 9-7-403, each city library shall appoint an officer to serve a three-year term. Vacancies of the library board of directors shall be filled for the unexpired term in the same manner as original appointments.

Recommendation of Appointments by Library Director, Emily Coltrin:

The Nibley Mayor and City Council recommend Jann Leishman to fill the vacant seat for Nibley. Here is a little about her:

Jann Leishman has worked in schools for 21 years. She taught middle school for eleven years and has been a Librarian for ten. She holds a bachelor's degree in education and a master's degree in Learning Technologies and Instructional Design and School Library Administration. She has taught the Library Administration classes at USU and also helps to start libraries in charter schools.

Most importantly she is married to Lance and together they are raising their 5 kids.



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City Council Agenda Information

To: Mayor Miller and City Council
From: Todd Perkins, Treasurer
Date: June 18, 2026
Subject: Consideration and Approval of The Froud Risk Assessment.

Summary: **The City Treasurer is informing the Mayor and Council of Potential fraud risks associated with Hyrum City.**

Summary:

This guide is designed to help measure and reduce the risk of undetected fraud, abuse, and noncompliance in local governments of all types and sizes. In Utah, a Fraud Risk Assessment is a mandatory annual self-assessment required by the Utah Office of the State Auditor for all local government entities. Its primary purpose is to measure and reduce the risk of undetected fraud, waste, and abuse

Recommendation:

Inform Mayor and Council on potential fraud risks that the City may have.

Attachments:

1. Fraud Risk Assessment

Fraud Risk Assessment

Continued

*Total Points Earned: 395/395 *Risk Level: Very Low Low Moderate High Very High
 > 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	X	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	X	5
b. Procurement?	X	5
c. Ethical behavior?	X	5
d. Reporting fraud and abuse?	X	5
e. Travel?	X	5
f. Credit/Purchasing cards (where applicable)?	X	5
g. Personal use of entity assets?	X	5
h. IT and computer security?	X	5
i. Cash receipting and deposits?	X	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	X	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	X	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	X	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	X	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	X	20
7. Does the entity have or promote a fraud hotline?	X	20
8. Does the entity have a formal internal audit function?	X	20
9. Does the entity have a formal audit committee?	X	20

*Entity Name: Hyrum City

*Completed for Fiscal Year Ending: June 30th 2026 *Completion Date: June 17th 2026

*CAO Name: Steve J. Miller *CFO Name: Todd Perkins

*CAO Signature:  *CFO Signature: 

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	X			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?			X	
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".	X			
4. Are all the people who have access to blank checks different from those who are authorized signers?	X			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	X			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	X			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	X			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	X			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".			X	
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	X			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			

* MC = Mitigating Control



OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised December 2020

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☑ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☒ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

Preparation Checklist



OFFICE OF THE
STATE AUDITOR

Revised February 2021

Fraud Risk Assessment

Refer to the Implementation Guide for more detailed explanations of concepts and criteria. See resources.auditor.utah.gov/s/article/Fraud-Risk-Assessment-Implementation-Guide

To complete the assessment, identify or obtain the following:

1. Name of the Board/Council Chair Steve Miller
2. Name of the Clerk/Finance Officer Stephanie Fricke
3. Name of the Treasurer Todd Perkins
4. Copies of credit/purchasing card statements, payments and supporting documentation.
5. Copies of bank reconciliations for all bank accounts and related bank statements.
6. Copies of the following policies if they existed during the assessment period:
 - a. Conflict of Interest
 - b. Procurement
 - c. Ethical Behavior
 - d. Reporting fraud and abuse
 - e. Travel
 - f. Credit/Purchasing Cards
 - g. Personal use of entity assets
 - h. IT and computer security
 - i. Cash receipting and deposits
7. Copy of the CPA's license, if there is a CPA who is a member of the staff. Provide the contract for a contract accountant who is a CPA. Do not provide the independent auditor's CPA license. The independent auditor is not management.
8. Copy of the diploma if a member of the staff has a bachelor's degree in accounting (not required if documentation was provided for number 7 above).
9. Copies of the commitment to ethical behavior by the officials/officers of the entity.
10. Copies of the training certificate for the Office of the State Auditor board member training completed during the last 4 years.
11. Documentation (certificates, agendas, etc.) demonstrating that a member of the management team had at least 40 hours of financial training during the last year.
12. Copy of the internal audit plan for the assessment period.
13. Name of the internal auditor and a list of duties. If contractually performed, provide a copy of the contract.
14. Copies of any internal audit reports issued during the assessment period or last year, whichever is longer.
15. Copy of the audit committee charter.
16. A list of audit committee members during the assessment period.
17. Minutes or agendas for audit committee meetings. If meetings are confidential, a list of action items from those meetings will suffice.



OFFICE OF THE
STATE AUDITOR

Implementation Guide

Revised December 2020

Fraud Risk Assessment

Background

The Office of the State Auditor (Office) regularly receives complaints of fraud or abuse by local government officials. The Office is also aware of internal investigations performed by local governments of their own officials and employees. Some of these situations receive significant media coverage, while others are resolved with less publicity. In either case, the level of concern by the public and local and state officials is significant. Many have asked the Office for more direction on how to prevent such occurrences in the future. The program outlined in this guide is designed to help measure and reduce the risk of undetected fraud, abuse, and noncompliance in local governments of all types and sizes. This assessment is a starting point, it is the hope of the Office that local governments will add to and adapt this form to improve how they manage their internal controls and the risk of fraud, waste and abuse.

Internal Controls as a Discipline

Professional literature, as well as our own experience, indicates that the solution to the reduction of fraud risk lies in effective internal controls. Internal controls are the policies, practices, and processes that ensure the operations of an organization are performed effectively and efficiently. Internal Controls are also intended to deter or prevent the misuse of public funds. Since internal controls require time and resources, entities should seek to reduce risk to an acceptable level, not eliminate risk altogether. In other words, a lock should never cost more than the item it is intended to protect.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) is a group of organizations dedicated to providing frameworks and guidance on risk management, internal control, and fraud deterrence. COSO publishes a document "Internal Control – Integrated Framework" (the COSO Framework). The COSO Framework is noted as the gold standard for designing and implementing an entity-wide internal control program for all organizations including governments. The Government Accountability Office (GAO) publishes its own guidance for proper internal controls in government entities known as the Green Book. The Green Book follows the COSO Framework, but adds some specific context that is unique to the government environment. We used both of these publications as resources for this project.

The COSO Framework includes five principles:

- Tone at the Top
- Risk Assessment
- Control Activities
- Communication

- Monitoring

Incorporating these five principles into an organization is a recommended but complex endeavor. Most accountants and auditors have been trained on these principles, but full implementation requires additional training and a commitment throughout the organization to be effective. We recommend every organization with the resources use COSO, GAO, GFOA, or any other reputable source as an aid to implementing a comprehensive internal control program.

Due to the expense, most local governments in Utah lack the resources necessary to completely implement the COSO Framework. Our goal is to take the concepts of the COSO Framework and boil them down to specific measures that every local government can incorporate at minimal cost. If properly implemented, we believe these measures will reduce the risk of undetected fraud, abuse, and noncompliance. We have also developed a risk assessment model that provides a basic evaluation of an entity's fraud risk, based upon required separation of duties and our recommended measures.

Recommended Measures

1. Separate Duties over Cash Accounts (Crucial)

Widely recognized as a crucial internal control, separation of duties includes separating the powers of the treasurer and clerk (the person who performs the accounting function, regardless of title), as required by state law. If the roles and responsibilities of treasurer and clerk are *not* 1) separate, 2) independent, and 3) monitored by the governing board, the risk of financial fraud and abuse increases.

In general, the treasurer is responsible for the collection and custody of funds while the clerk validates payment requests, ensures compliance with policy and budgetary restrictions, prepares checks, and records all financial transactions. In situations where proper separation of duties are not maintained, mitigating controls must be implemented. Because of the extreme importance of this control, we have developed a separate questionnaire (see attached) to help determine if basic separation of duties or mitigating controls are in place.

2. Require a Commitment of Ethical Behavior

Purpose

A critical, fundamental, and far-reaching problem facing government today is the lack of public trust and confidence. Government officials are expected to perform their government duties without using their position for personal benefit. A written statement on ethical behavior will provide clarity and serve as a physical reminder of the aspirations of the organization.

Overview

Maintaining an ethical environment requires setting an example and communicating proper expectations at every level of the organization. Training and re-enforcement of

ethical standards must be continuous and applicable. Expectations must point to the highest standards and not excuse bad behavior by anyone for any reason.

Implementation

We recommend the entity set clear expectations and exercise consistent enforcement. We recommend instilling a culture rewarding high ethical standards, rather than rewarding cutting corners or engaging in questionable or self-serving behavior. We recommend that every entity have a written policy and strong practices that address a standard of ethical behavior, including prohibited activities, required disclosures, and clear directions on how and to whom disclosures should be submitted and reviewed. We also recommend that the entity require elected or appointed officials and employees to annually commit in writing to abide by the entity's standards of ethical behavior. This practice will provide an opportunity to review the policy and identify any potential or actual conflicts of interest. Requiring periodic confirmation will deter individuals from acting unethically and identify issues before they become problematic.

3. Adopt and Put Into Practice Written Policies

Overview

The governing body should evaluate policies to make sure they establish proper oversight and direct the organization toward the desired outcomes. The following are key policies along with certain elements that we have identified that are either required by law or best practices to improve the internal control system. As a matter of practical implementation, template policies that contain these elements are available on the Office's website at resources.auditor.utah.gov.

a. Conflict of Interest

1. Specifies who is required to declare conflicts.
2. States that if a new conflict arises during course of business it must be reported.
3. Requires each public official/employee to complete a disclosure form on an at least an annual basis.
4. Identifies the individual/position responsible to gather disclosure forms.
5. Disclosure forms provide the user a way to disclose conflicts or indicate that they have no conflicts.
6. Disclosure forms must list the name and position of the public official/employee.
7. Disclosure forms must list the name of the business entity and ownership interest or position for a business regulated by the entity for which there is a conflict.
8. Disclosure forms must list the name of the business entity and ownership interest or position for businesses doing business with the entity.
9. Disclosure forms must list any investments that may create a conflict with the entity.
10. The disclosure shall be made in a sworn statement filed with the entity's governing body.

b. Procurement

Seek the best value for the entity and promote a competitive purchasing process.

1. Specifies a small item threshold allowing employee or department discretion.
2. Specifies documentation required for each level of purchasing (e.g. small purchases, medium purchases and purchases requiring competitive bid).
3. Specifies purchasing procedures (e.g. advertising methods and time frames, rejection of bids, appeals) for items requiring competitive bid.
4. Lists exemptions and documentation needed for not following regular bidding requirements (e.g. sole source provider, emergency purchases etc.).
5. Addresses improper or illegal conduct:
 - a) Prohibits dividing a procurement to avoid following policy (Utah Code 63G-6a-2404.3)
 - b) Prohibits kickbacks (Utah Code 63G-6a-2404)
 - c) Requires disclosure of conflicts of interest (Utah Code 63G-6a-2406)
 - d) Prohibits cost-plus-a-percentage-of-cost contracts (Utah Code 63G-6a-1205)
 - e) Lists other specific activities that are not allowed (Utah Code 67-16 applies to the state and all political subdivisions)
6. Designates a purchasing agent, specify who may sign contracts including requirement for contracts that must go before the governing body.
7. Has an ethics provision and/or reference Utah Code 67-16.
8. Documents consequences of violating the policy (e.g. formal reprimand, suspension, termination or criminal prosecution).

c. Ethical Behavior

1. Prohibits participation in decisions or actions in which the employee or official has real or reasonably perceived conflict (see conflict of interest policy).
2. Prohibits use of authority for personal gain or that of close friends, family, or business associates.
3. Prohibits receiving gifts, loans or bribes.
4. Requires confidentiality regarding any information not subject to GRAMA.
5. Prohibits violation of nepotism laws (Utah Code 52-3).
6. Prohibits misuse of public resources or property (Utah Code 76-8-4).
7. References the Utah Public Officer and Employee Ethics Act (Utah Code 67-16).
8. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination).

d. Reporting Fraud and Abuse

1. Requires the reporting of inappropriate actions or behavior.
2. Provides reporting structure, including alternatives if the employee's normal supervisor is involved.
3. Provides guidance on the type of actions and behaviors which must be reported.
4. Provides guidance on the information to be provided (e.g. names, dates, times, descriptions, effects) when reporting fraud or abuse.
5. Provides whistleblower protection or referrers to Utah Code 67-21-3.
6. Provides for the evaluation, investigation and possible consequences of the alleged action or behavior.

7. Provides for feedback to the employee reporting the action and the governing body.
- e. Travel
1. Establishes a process to authorize travel expenditures (i.e. preauthorization).
 2. Defines what constitutes allowable and unallowable travel and clearly establishes reasonable limits.
 3. Establishes a reporting structure with senior management reporting to the governing body.
 4. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, inability to travel).
 5. Requires adequate record keeping (documentation of time, place, business purpose, and authorization).
 6. Communicates the public nature of purchase records.
 7. Ensures enough information is gathered and communicated to maintain accountability and measure performance.
 8. Has a provision to comply with external reporting requirements (e.g. IRS, Utah Public Finance Website reporting).
- f. Credit/Purchasing Cards
1. Credit/purchase card issuance should be approved by governing body.
 2. Establishes procedures for independent review and reconciliation of each card.
 3. Establishes card holder accountability including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of card privileges).
 4. Establishes required practices to ensure the security of the card (e.g. signing, storing, and who can use the card).
 5. Establishes procedures for card use (e.g. documentation required, timelines, reconciliations, restrictions).
- g. Personal Use of Entity Assets
1. Establishes allowable uses, or disallows use, of entity assets and rates if applicable (e.g. making photocopies, use of heavy equipment).
 2. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds or loss of privileges).
- h. IT & Computer Security
1. Establishes allowable uses of information systems, computer equipment, and the internet.
 2. Discloses to the user that the entity has the right to monitor and limit the activities on entity IT systems.
 3. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of privileges).
- i. Cash Receipting and Deposit
1. Establishes a timeline for entering receipts into the accounting system.
 2. Establishes a timeline for depositing funds in the bank that complies with the Utah Money Management Act (3 days).

3. Establishes security measures for holding funds before deposit (e.g. safe, vault).
4. Establishes a receipting process for giving the customer documentation of the transaction and also provide sufficient information to understand the purpose of the transaction for management review or audit.
5. Establishes a procedure for entering credit card and ACH transactions into the accounting system.
6. Establishes a separation of duties between the person receiving payments and the person making deposits (smaller entities may require dual sign-off on deposits).
7. Establishes required documentation for voiding or altering a cash receipt, including that it be reviewed by someone that didn't make the correction.
8. Requires system-generated or sequentially-numbered receipts to allow for a review of completeness.
9. Requires cash deposits and receipts to be reconciled and/or reviewed by someone not receiving cash.

4. Hire and Train Qualified Staff

Purpose

In order to ensure the effective and efficient delivery of government services, each entity should identify the knowledge, skills, and abilities (KSA) needed by its management and employees. In technical areas, KSA often align with formal credentials, such as a degree or license. Accounting is an area where degrees and professional designations usually indicate a level of proficiency.

Overview

A licensed Certified Public Accountant (CPA) is the most common designation of a person who possesses the KSA needed to oversee the day-to-day financial operations of an entity. There are several other designations that may indicate similar KSA, such as Certified Government Financial Manager (CGFM), Certified Management Accountant (CMA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Government Auditing Professional (CGAP), and Certified Public Finance Officer (CPFO). At a minimum, we recommend that every entity have someone with a bachelor's degree in accounting as part of its staff.

Implementation

While not every local government entity needs a full-time CPA, every entity should utilize a qualified accountant to ensure that its finances are protected and accurately reported. Most accounting firms and professional bookkeeping services provide a variety of services on an as-needed basis. We recommend every local government evaluate the level of KSA possessed by its accounting staff and consider contracting with an accounting professional. The accounting professional could perform some or all of the accounting and ensure that the entity has effectively implemented internal controls and meets reporting requirements.

To aid local government entities in identifying and procuring the services of qualified accounting professionals, the Office maintains a qualified vendor list included on the Office's website at resources.auditor.utah.gov. The firms on this list have met the requirements set forth by the Office to provide bookkeeping, compliance reporting, or financial statement preparation for local governments.

5. Provide Effective Training

Overview

Training is vital to any organization, especially governments, where services are essential to economic prosperity and basic human needs. Public officials and key employees need to possess at least a basic understanding of the legal requirements of their entity. We encourage entities to consider the KSA needed to support the services provided by their entity, then determine the appropriate level of training that is needed to maintain those KSA. The entity should provide resources to attend sufficient and appropriate training on an ongoing basis.

Implementation

The Office provides comprehensive but basic training on financial topics for local government board members and finance officers. However, this training serves only as an introduction for those who are new or previously untrained in local government financial matters. We recommend board members and finance officers identify and participate in organizations that provide more advanced training. These organizations may be specific to the government type (e.g. counties, charter schools), a specific type of operation (e.g. sewer, water), or a specific job within the organization (e.g. treasurer, finance officer).

At a minimum, board members should view our online basic but comprehensive training every four years (see training.auditor.utah.gov). Also, at least one member of the finance team, preferably the chief finance officer, should have 40 hours of financial training each year. Financial training includes: auditing, accounting, budgeting, reporting, internal controls, fraud prevention and detection, software, and any other topic that is related to the management of finances.

6. Implement a Hotline

Definition

A hotline is a means by which the public and employees can anonymously report concerns about improper behavior of an entity's officers or employees or concerning practices of the entity.

Overview

Fraud losses are 50% smaller at organizations with hotlines than those without hotlines. According to the Association of Certified Fraud Examiners, 40% of reported instances of fraud are discovered through a tip. More than half of these tips were provided by an employee of the organization and 46% of fraud cases detected by tip were reported through a hotline.

Implementation

An effective hotline can be implemented at virtually no cost and can be as simple as providing an email address or phone number. Hotline submissions should be sent directly to a person who has the resources and objectivity to evaluate the concern and investigate if warranted. All complaints and the results of investigations should be presented to the audit committee of the entity in a timely fashion.

Hotlines should be promoted and easy to access (most entities put a link to their hotline on the main page of their website). Every entity should have a written policy that includes the following:

1. Methods for receiving complaints (e.g. email, phone number).
2. A provision for anonymous complaints.
3. Sufficient direction to ensure complaints are given adequate treatment as follows:
 - a. An initial screening of complaints to be performed by an office not involved in the complaint (this could be accomplished by having it performed by more than one office if an independent internal audit function does not exist or it could be sent directly to the audit committee).
 - b. Audit committee:
 - i. Reviews available evidence.
 - ii. Determines if further investigation is merited. If so;
 - Sets the scope of audit
 - Sets a budget
 - Sets a timeline
 - Provides resources
 - c. Audit results are reported to the audit committee.
 - d. Audit committee approves findings and recommendations.
 - e. Audit committee ensures that findings and recommendations are addressed by the appropriate officers or employees.
 - f. Feedback provided to the complainant, if requested.

7. Implement an Internal Audit Function

Definition

An internal audit function is an organizational initiative to monitor and analyze the entity's own operations in order to determine how well it conforms to a set of specific criteria, such as laws, policies, or best practices. Internal auditors are independent of the work they audit, but are very familiar with it so as to allow them to determine compliance with the requirements for that work.

Overview

An internal audit may focus on financial operations, systems, processes, or compliance. As part of the internal audit plan, auditors try to find discrepancies between operational design and operational reality. Internal audits also help uncover evidence of fraud, waste, or abuse. If internal auditors find discrepancies or inappropriate activities, they document and report them to entity leadership who can prioritize and direct corrective action.

The frequency of internal audits will depend on the department or process being examined. Some types of operations may require daily audits for quality control, others may require only an annual audit of records.

Internal audit plans act as a pre-emptive step in maintaining operational efficiency and financial reliability, as well as safeguarding assets.

Implementation

An internal audit function should be formalized by the adoption of an Internal Audit Charter which identifies who is responsible to oversee the internal audit function and who will perform the internal audits.

Those responsible for internal audits should adopt an audit plan which identifies what will be audited and when it will be audited. The audit plan should be reviewed regularly, usually once per year.

Adaptation for small entities

Only the largest of our local governments can justify a full-time internal auditor. Most local governments can execute an effective internal audit program by contracting with an audit professional to work a few days a year. To eliminate added costs entirely, some entities may coordinate with peer entities and utilize each other's financial staff to act as internal auditors. Keep in mind, internal auditors need a solid understanding of audit principles and should use work programs that are designed to effectively identify violations of the laws or policies they are auditing.

8. Use an Audit Committee

Purpose

An audit committee assists the governing body in its financial oversight responsibilities.

Membership

We recommend that members of the audit committee are a subset of the governing body. An audit committee should have a financial expert who is not a member of management. This can be achieved by having a governing body member who is a financial expert, or acquiring the assistance of a volunteer or paid professional financial expert. Finance officers from other local governments should be considered when looking for a financial expert, as they are independent and have a working knowledge of government accounting issues.

Functions

An audit committee must ensure the following:

1. Management develops and enforces systems that ensure the entity accomplishes its mission effectively and efficiently while complying with laws and regulations.
2. The internal audit function objectively assesses the effectiveness of management's internal control program.
3. Financial statement audits are performed by a qualified, independent accounting firm and issues identified during those audits are reviewed and resolved as appropriate.
4. Hotline complaints are investigated and findings are addressed by the governing body.

Risk Score

We have developed a five-level assessment score that is intended to communicate the entity's risk of undetected fraud, abuse, or noncompliance. The levels are based upon points assigned to each of the recommended measures. Since some measures are more effective than others, the most effective measures are assigned the most points. As more measures are adopted the score improves. The higher the score, the lower the risk.

The scale and corresponding levels are as follows:

- Very Low
- Low
- Moderate
- High
- Very High

See the *Fraud Risk Assessment Questionnaire* (attached) for specific points assigned to each measure and how point totals correspond to the risk scale.

Questionnaire



OFFICE OF THE
STATE AUDITOR

Revised December 2020

Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking "Yes" on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked "Yes" and enter the total on the "Total Points Earned" line.
- Based on the points earned, circle/highlight the risk level on the "Risk Level" line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Details for WESLEY D BINGHAM

License Information

Name: WESLEY D BINGHAM

City, State, Zip, Country: North Logan UT 84341 United States

Profession: Accountancy

License Type: Certified Public Accountant

License Number: 4735998-2601

Obtained By: Application

License Status: Active

Original Issue Date: 08/01/2007

Expiration Date: 12/31/2026

Agency and Disciplinary Action*: NO DISCIPLINARY ACTIONS WITHIN THE TIME FRAME ESTABLISHED IN UTAH CODE 63G-4-106 AND 107**

Docket and Citation Number(s): N/A

E-Prescriber:

Give Feedback

Reports require Adobe® Acrobat® Reader™.

This information is accurate as far as is contained in the Division's official records. It does not reflect whether an entity required to maintain a current registration with the Division of Corporations is current in that registration. You can verify such status at <https://secure.utah.gov/bes/bes> (opens in new window). Additionally, this verification does not show a complete license history or interruptions of licensure. Original issue dates listed as 01/01/1910 and 01/01/1911 were unknown at the time the Division implemented its first electronic licensing database.

*NOTE: The disciplinary documents linked to this website include final orders issued by DOPL, with the exception of citations. Click citations to view them online.



60 West Main Street
Hyrum, Utah 84319
Ph. (435) 245-6033
www.hyrumcity.gov

City Council Agenda Information

To: Mayor Miller and City Council
From: Water Department
Date: 6/11/26
Subject: Tank Restoration

Summary: During the city’s sanitary survey, the state noted severe spauling in the slurry and concrete on the city’s exposed one-million-gallon reservoir. Due to possible future contamination issues to the exposed roof, the state issued a 120-day window to complete the task of repairing the reservoir. Staff and engineers had companies look at options to fix the issue to state and health department standards.

Recommendation:

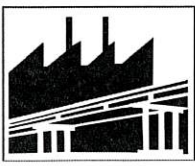
With in-depth looking into the bids, one appears to be a good band aid fix for the time being to last the next 5-10 years. The other bid requires repairs made to the tank to get a better long-term solution. Where this is the city’s oldest and smallest tank, the recommendation is to award the bid to CDC Restoration & Construction. Our feeling is that this repair will last the life of the tank itself, being that in the next 20 years, it would be to the point of taking it offline or replacing it with a bigger tank for storage needs and requirements.

City Council Meeting Details:

- Meeting Date:
- Council Role: (Information purposes only or if a vote is needed)

Attachments:

1



CDC
RESTORATION
& CONSTRUCTION, L.C.

**INDUSTRIAL – COMMERCIAL
CONCRETE RESTORATION & PROTECTIVE COATINGS**

Proposal

June 5, 2026

Attn: Darin Hawkes
Aqua Engineering

Re: Hyrum Water Tank Lid

Scope of Work – Concrete Repairs, Sealant & Coatings on water Tank 7,822 sq ft

All work will be done utilizing our professionally trained crews and extensive array of equipment. The installation procedures generally will be according to the following:

Scope Details

- Demolition of compromised concrete on the deck surface and along the perimeter totaling approximately 12 sq ft of area.
- Demolition is done until solid concrete is found. Edges will be cut and chipped to achieve the repair mortar manufacturers recommended depth.
- The edge repairs will be formed in a manner that maintains the shape of the lid and poured in using Sika 421 Ci rapid setting high strength repair mortar.
- The tank lids will also be poured using the Sika 421 CI rapid setting high strength repair mortar.
- A total of 80 bags of repair mortar is included in this proposal.
- Removal of existing cementitious topping and shotblasting of the lid deck.
- Route approximately 670 ft of joints and cracks on the lid as well as the lid to wall connection around the side. Install a dual component polyurethane sealant.
- Application of NeoGuard Autoguard FC T Urethane coating system as follows
 1. Neoguard 97/98 Primer at a coverage rate of 250 sq ft/ gallon or approximately 6 mils
 2. Neoguard FC 7500 Basecoat at a coverage rate of 80 sq ft/ gallon or approximately 20 mils
 3. Neoguard FC 7545 Topcoat at a coverage rate of 70 sq ft/gallon or approximately 23 mils. This slip has a non-slip additive included.

Note:

1. Prior to our arrival the entire perimeter must have the vegetation cleared and be excavated two feet deep for access to perform the edge work.
2. Pricing is based on one mobilization and one phase of work.

CDC Restoration is pleased to present this bid for the sum of..... **\$75,792.00**

CDC RESTORATION & CONSTRUCTION L.C.

UTAH General B-100 / Engineering E-100 Contractor License #263739-5501

ID #PWC-C13178-B-4 / NV #0073958 / OR #194402 / WY Registered Agent / AZ Registered Agent

130 East Gordon Lane, Salt Lake City, UT 84107

Business: 801-261-8525 Fax: 801-266-6645 Website: www.cdcrestoration.com

Disclaimer



The descriptions, materials and costs described in this document are strictly confidential. Redistribution, duplication, editing or forwarding of these documents is strictly prohibited without the expressed permission of CDC Restoration.



Walton Concrete Protection & Restoration, Inc.

1176 West 500 North
 Centerville, UT 84014
 Fax (801)936-1195
 www.wcpr2006.com

PROPOSAL / ACCEPTANCE

Proposal Submitted To: Aqua Engineering - Attn: Darin Hawkes	Phone: (801) 299-1327	Date: May 14, 2026
Street: 533 W 2600 S STE 275,	Job Name: R&O - Mayflower Pinoche Hotel Parking Garage Coatings	
City, State and Zip: Bountiful, UT 84010	Job Location: Logan	

Thank you for the opportunity to present this proposal. We are pleased to provide the following pricing for the referenced project, based on the visible conditions observed during our site visit. Please note that this may not represent a complete list of all distressed or damaged elements. If you have any questions or need further clarification, we would be happy to assist. We appreciate your consideration and would welcome the opportunity to begin this work soon.

SCOPE OF WORK/COST

Details	Total \$	Scope
<ul style="list-style-type: none"> Mobilization 	<p>\$2,000</p>	<ul style="list-style-type: none"> Price includes a mobilization and demobilization and general scope clean-up If asked to demobilize and return at a later date, WCPR, Inc. reserves the right to charge ½ of re-mobilization.
<ul style="list-style-type: none"> Traffic Coating - Top Deck Recoat (Top Coat) 	<p>\$43,870</p>	<ul style="list-style-type: none"> Price includes all labor and material necessary to apply a liquid applied deck coating. Price is based on application of BASF 2500 deck coating system to apply traffic coating. Price is based on 7,822 square feet of suspended slab. Price is based on 1 phase for coating. Price Includes grinding Price is based on having the entire scope of work to do at once.
<ul style="list-style-type: none"> Total For Above 	<p>\$45,870</p>	<ul style="list-style-type: none"> Price is based on the entire scope of work above being awarded as a lump sum according to unit pricing.

Continued on next page

GENERAL TERMS & CONDITIONS

1. **Progress Payments** - If the Contractor/Owner fails to make timely payments to WCPR for reasons not attributable to WCPR, all outstanding amounts shall accrue interest at 2% per month, or the maximum legal rate if lower. WCPR reserves the right to suspend work with seven (7) days' written notice until payment is received, without prejudice to any other remedy.
2. **Authority and Communication** - The Contractor/Owner shall not issue instructions directly to WCPR personnel. All directions must come through an authorized representative. Requests for additional or extra work must be made in writing, approved by the Contractor/Owner's authorized agent, and compensated separately as extras, payable without retention and included in the next progress payment.
3. **Back Charges** - No back charges will be accepted unless WCPR has been given 48 hours' written notice and a reasonable opportunity to correct the issue or perform the necessary cleanup.
4. **Overtime & Delays** - When overtime is required, the Contractor/Owner agrees to pay the premium labor cost plus 50% for overhead. If WCPR's progress is delayed due to circumstances beyond its control or not caused by WCPR (e.g., site inaccessibility, interference by others), the schedule will be extended accordingly, and any resulting additional costs will be paid by the Contractor/Owner as an extra.
5. **Jobsite Conditions & Storage** - The Contractor/Owner shall provide, at no cost to WCPR:
 - a. Safe and adequate jobsite conditions that enable efficient and continuous work;
 - b. All-weather access for trucks and equipment;
 - c. Secure, sufficient on-site storage space near the installation area.
6. **Heating & Draping Exclusion** - This proposal excludes any heating or draping required to maintain adequate temperatures for work execution.
7. **Default & Collection** - If the Contractor/Owner defaults under this proposal, they agree to pay all costs incurred by WCPR in enforcing its rights, including reasonable attorney's fees and collection expenses.
8. **Contractual Relationship** - This proposal is contingent upon execution of a mutually acceptable contract between the Contractor/Owner and WCPR.
9. **Governing Law & Jurisdiction** - This proposal and any resulting contract shall be governed by the laws of the State of Utah.
10. **Insurance** - The Contractor/Owner shall provide proof of property insurance covering damages caused by acts of nature, vandalism, fire, and other perils. This coverage shall be at no cost to WCPR.
11. **Warranties** -
 - a. **Workmanship Warranty:** Covers labor and materials for a period of one (1) year from the date of WCPR installation, or product delivery if not installed by WCPR.
 - b. **Material Warranty:** Subject to manufacturer terms and conditions. Must be requested in writing prior to commencement of work.
 - c. **Warranty Claims:** Must be submitted in writing within the specified warranty period outlined above.
12. **Limitation of Liability** - WCPR shall not be liable for:
 - a. Liquidated damages or penalties for delays;
 - b. Losses due to acts of others, nature, or conditions outside its control;
 - c. Heating/draping needs unless explicitly included;
 - d. Demands for additional labor force unless previously agreed in writing.
13. **Indemnification** - WCPR agrees to indemnify and hold harmless the Contractor/Owner from claims, damages, bodily injury, or property damage caused by WCPR's negligence or willful misconduct.
14. **Arbitration Clause** - All disputes arising from or related to this proposal shall be resolved through binding arbitration under the rules of the American Arbitration Association (AAA). The arbitration decision shall be enforceable in any court of competent jurisdiction.
15. **Proposal Validity & Adjustments** -
 - a. This proposal is valid for 30 days from the bid date.
 - b. WCPR reserves the right to adjust the proposal if delays or changes are caused by others.
 - c. If delayed due to the building not being ready or interference by other trades, WCPR may charge for increased costs plus 20% for overhead.
 - d. WCPR shall be entitled to apply its customary markup on any additions to the scope.
16. **Confidentiality** - The contents of this proposal—including all pricing, terms, specifications, and supporting documentation—are confidential and intended solely for the use of the recipient, the property owner, and individuals directly involved in the decision-making process. This information is proprietary to WCPR and may include privileged business content protected by law. It may not be disclosed, copied, reproduced, or shared—either in whole or in part—with any third party, including competitors or other prospective clients of WCPR, without prior written authorization. Any unauthorized use, disclosure, or distribution of this information is strictly prohibited and may result in legal action.



60 West Main Street
Hyrum, Utah 84319
Ph. (435) 245-6033
www.hyrumcity.gov

City Council Agenda Information

To: Mayor Miller and City Council
From: Dan Ferris, City Administrator
Date: June 16, 2026
Subject: Recommendation to Award Elite Hall Roofing Contract

Summary: We have received two bids to replace the roof of Elite Hall and install seismic upgrades to meet current building codes and ensure safety of occupants within the historical building. The first bid is from Wood Integrated Solutions LLC for \$188,614.00 and the second bid is from Mountain Peak Builders, Inc for \$145,971.00.

Recommendation:

Following the bid opening and subsequent evaluation process for the Elite Hall Roofing Replacement Project, staff recommends awarding the construction contract to Wood Integrated Solutions LLC, despite not being the lowest bid.

As part of the evaluation, references were contacted for both the apparent low bidder, Mountain Peak Builders, Inc, and Wood Integrated Solutions LLC. The references for Wood Integrated Solutions LLC consistently provided exceptionally positive feedback regarding the firm's performance, professionalism, safety practices, and expertise in projects involving historic structures. Multiple references specifically noted the contractor's ability to successfully complete complex work on historic buildings while maintaining the integrity of existing structures, adhering to project schedules, and effectively coordinating with owners and project stakeholders.

In addition, references cited Wood Integrated Solutions, LLC's outstanding safety culture and record. The firm was repeatedly described as proactive in identifying and mitigating hazards, maintaining safe job sites, and demonstrating a strong commitment to worker and public safety throughout construction activities. By comparison, reference checks for Mountain Peak Builders, Inc revealed concerns regarding the firm's safety performance and project execution. References reported struggles related to safety compliance and identified other performance issues that negatively affected project delivery.

Based on the overall evaluation of qualifications, experience, references, safety performance, and best value to Hyrum City, staff recommends awarding the contract to Wood Integrated Solutions LLC.

City Council Meeting Details:

- Meeting Date: June 18, 2026
- Council Role: Approval

Attachments:

Bid Documents



Wood Integrated Solutions LLC

May 23, 2026

Hyrum City – Vincent Neumiller
60 West Main Street
Hyrum, Utah 84319
1-435-994-4808

Project:
Elite Hall
Roofing/ Seismic Bid

Scope of work:

- Set up safety and materials per OSHA and Hyrum City standards.
- Tear off and remove the existing failed EPDM roof membrane and flashings.
- Remove and dispose of the existing parapet cap and the abandoned electrical conduits from the wall locations.
- Perform a visual inspection of the structural wood deck. Any of the slats that appear to be wet or damaged will be verified by installing a #15 fastener and complete a pull test to verify the structural integrity of the wood decking (we are a licensed B-100 general contractor).
- Repairs to the wood deck will be completed on a as needed basis and will be billed on a time and material basis this will be billed in-addition to the base cost.
- Perform an inspection of the existing roof drains to verify if the drains are properly connected and meet the requirements of the plumbing code (we are a licensed P-200 commercial plumbing contractor).
- Apon total inspection of the wood deck we will install a ¼" Gypsum roofing board this will smooth out the roof surface and provide a class A roof assembly fire. This will protect the roof from fire works overheated bearings in the HVAC etc.
- Mechanically attach a 80 mil White PVC Energy Saver membrane over the fully prepared roof deck and gypsum board.
- Fully adhere the new PVC membrane to the wall and curbs. The wall flashings are to extend up and over and terminate on the outside of the wall ensuring a watertight seal.
- Install a 24 ga standing seam parapet cap around the building. Owner to choose from standard CMG colors. Install a 20 galvanized full length hold down clip to ensure proper installation against strong winds.
- Install new field fabricated flashings for curbs, pipes and roof hatch. Flashings to meet or exceed the manufactures warranty specifications.

P.O Box 167 Eden, Utah 84310

(801) 745-5825

brent@woodis.com



Wood Integrated Solutions LLC

- Install new PVC drip edge flashing on the north edge of the roof. The field sheet is to be heat welded to the PVC drip edge to ensure a watertight seal.
- Clean up and haul away all roofing debris and clean the landscape and parking lots around the roofing area.

Seismic Upgrades:

- Install 19/32" wood sheeting over the fully prepared wood deck (prior to the gypsum board). With a type A and type B diaphragm type A = 4" on center B = 3" on center.
- Install Simpson Strong Tie CS 16 Galvanized straps down the east and west walls of the roof system and install per details S101 of the building plans.
- Install Simpson Strong Tie CMST 12 Galvanized straps around the perimeter of the roof and install per details S101 of the building plans
- Install Simpson Strong Tie LTP2 Tension tie with Python w 8" embedment and 3" blocking per detail 1 S201 detail on the plans.
- Install Simpson Strong Tie A-35 clip with Python anchor with 8" embedment and 2" blocking per plans on 2 S201 detail on plans.
- Install Simpson Strong Tie Tension Tie and Python with 8" embedment and 2x ledger Per plans 3 S201 details on plans.
- Install Python with 8" embedded fastener and 2x wood ledger per plans 4 S201 per details on plans.
- Install 2" x 2" galvanized square tube with welded cap on top and bent angle brackets welded on the top and bottom of the support. Install with 3/4" x 6" wood lag bolts and Python Masonry anchors as per plans 5 S201.

Roofing and seismic upgrades with 60 mil membrane and 20 - year warranty.

Base cost: \$ 184,181.00

Roofing and seismic upgrades with 80 mil membrane and 30 - year warranty.

Base cost: \$ 188,614.00

Previous Historical – Seismic / Roofing Projects:

Utah State University Old Main Seismic / Roofing
 Utah State University Ray B West Seismic and Roofing
 Preston Stake Academy
 Freeport Center C-16 State Of Utah Dept of Records

P.O Box 167 Eden, Utah 84310

(801) 745-5825

brent@woodis.com

Mountain Peak Builders, Inc.
 dba Mt. Peak Roofing
 135 South 700 West
 Logan, UT 84321

Phone# 435-787-4174
 Fax: 435-213-3160
 Email: estimating@mtpeakroofing.com

Estimate

Date	Estimate #
5/11/2026	20982

NAME/ADDRESS
Hyrum City 83 West Main St Hyrum, UT 84319

JOB ADDRESS
Hyrum City Elite Hall 60 West North Main Street Hyrum, UT 84319

PROJECT	ESTIMATOR	ADDITIONAL CONTACT	PHONE NUMBER
TPO Reroof & Seismic	Rob	Vincent	435-994-4808

Description	Total
<p>Tear off the existing single-ply roof down to the existing roof deck. Provide building protection from falling debris during the tear-off process. Clean up and dispose of debris. Tear off will be completed in stages to allow for the seismic upgrades.</p> <p>Seismic:</p> <ul style="list-style-type: none"> - Majority of the existing roof deck to remain, much of the seismic work can be completed from beneath the roof deck. The north side of the roof deck will need to be removed and replaced for the new 2x blocking and fasteners to be installed. - Install new 2x ledger board on the south wall with Simpson tension ties. - Install new Simpson tension ties on the east and west walls with new blocking between the joists extending 8' to match the new CS16 coil straps. Anchor tension ties and existing joists to the wall. - Install new 19/32" sheathing over the existing roof deck. Install CMST12 straps over the new roof deck. Does not include new blocking under the CMST12 layout. - Install parapet braces 8' O.C. on walls greater than 18" around the perimeter. <p>Install a fanfold recovery board over the roof deck and fasten Versico 60 Mil TPO Membrane to the roof. Wrap walls with membrane, wrap RTUs, pipes, wall supports, and other flashing details. Install TPO drip edge on the north edge. Includes a 2 year Labor and 20 year Materials Warranty.</p> <p>Install 24 gauge standing seam parapet cap metal on the east, south, and west walls. Shop fabricated to 10' lengths, includes standard colors.</p> <p>Alternate #1: Install Versico 80 Mil TPO Membrane Includes a 2 year Labor and 30 year Materials Warranty. Add to Base Bid \$8,528.00</p> <p>Estimate does not include any inspections.</p> <p>Replace any rotted framing or sheathing with new, will be additional cost for time and materials.</p>	\$145,971.00

Total

BID GOOD FOR 30 DAYS. Pricing is based on current market and is subject to change with price increases from manufacturers. Material and work to be completed as specified. Changes will be executed upon written orders and may change the cost as outlined above. Owner to carry fire and other necessary insurance. Snow removal to be done by general contractor/owner or additional charges will incur. PAYMENT TERMS: Payment due upon receipt of invoice. Purchaser agrees to pay a FINANCE CHARGE of 2% per month. (24% Per Annum) On any unpaid balance after 30 days. Purchaser also agrees to pay a \$5.00 REBILLING SERVICE CHARGE per month on any unpaid balance after 30 days. If account is referred to an attorney or collections, purchaser further agrees to pay reasonable attorney's and collection agency's fees, with or without suit, and all costs of suits should it become necessary.

Mountain Peak Builders, Inc.
 dba Mt. Peak Roofing
 135 South 700 West
 Logan, UT 84321

Phone# 435-787-4174
 Fax: 435-213-3160
 Email: estimating@mtpeakroofing.com

Estimate

Date	Estimate #
5/11/2026	20982

NAME/ADDRESS
Hyrum City 83 West Main St Hyrum, UT 84319

JOB ADDRESS
Hyrum City Elite Hall 60 West North Main Street Hyrum, UT 84319

PROJECT	ESTIMATOR	ADDITIONAL CONTACT	PHONE NUMBER
TPO Reroof & Seismic	Rob	Vincent	435-994-4808

Description	Total
<p>Although this estimate is based on our most recent pricing from our material suppliers, the current market is extremely volatile. Prices are currently moving vigorously, unpredictably and will continue to rise throughout the year. If we receive price increases the estimate will need to be re-evaluated.</p>	

Total	\$145,971.00
--------------	--------------

BID GOOD FOR 30 DAYS. Pricing is based on current market and is subject to change with price increases from manufacturers. Material and work to be completed as specified. Changes will be executed upon written orders and may change the cost as outlined above. Owner to carry fire and other necessary insurance. Snow removal to be done by general contractor/owner or additional charges will incur. PAYMENT TERMS: Payment due upon receipt of invoice. Purchaser agrees to pay a FINANCE CHARGE of 2% per month. (24% Per Annum) On any unpaid balance after 30 days. Purchaser also agrees to pay a \$5.00 REBILLING SERVICE CHARGE per month on any unpaid balance after 30 days. If account is referred to an attorney or collections, purchaser further agrees to pay reasonable attorney's and collection agency's fees, with or without suit, and all costs of suits should it become necessary.



60 West Main Street
Hyrum, Utah 84319
Ph. (435) 245-6033
www.hyrumcity.gov

City Council Agenda Information

To: Mayor Miller and City Council
From: Todd Perkins, Treasurer
Date: June 18, 2026
Subject: Consideration and Approval of a May 2026 Budget Report.

Summary: The City Treasurer is informing the Mayor and Council of May 2026 Budget report.

Summary:

A financial report is required by state law to be presented at a City council meeting each month Utah code 10-6-148. Below I have highlighted some areas that may be informative on the financial situation of the City.

- The General Fund increased because B and C roads distribution and less expenditures.
- No Payments out of the Capital Projects Fund to contractors working on Libbie Springs were made and the project should be completed by the end of June. If it runs over we will do a budget adjustment in 2026-27 Budget year. A transfer from the General Fund to the Capital Project Fund will need to be made and is in the adjustments.
- In the Electric Fund over 2 Million has been added to reserves in this current year. Reserves were down over last month due to JBS paying in June.
- In the Water Fund and the Irrigation Fund we would like to see an increase in rates to build reserves and promote water conservation.

Recommendation:

Inform Mayor and Council on the financial health of the City.

Attachments:

1. May Budget Report.

HYRUM CITY CORPORATION
COMBINED CASH INVESTMENT
MAY 31, 2026

COMBINED CASH ACCOUNTS

01-1111000	GENERAL CHECKING ACCT	897,617.03
01-1112000	XPRESS DEPOSIT ACCOUNT	97,745.41
01-1113000	PAYROLL CHECKING ACCOUNT	186,658.87
01-1151000	UNDESIGNATED CASH - PTIF	857,424.73
01-1151100	BANK OF UTAH	3,127,702.11
01-1151500	CACHE VALLEY BANK SAVINGS	16,956,212.02
01-1151710	PTIF SWR DEBT SERVICE #4099	210,676.21
01-1151720	PTIF-SWR O&M RESERVE #4100	254,855.52
01-1175000	UTILITY CASH CLEARING	492.72
		<hr/>
	TOTAL COMBINED CASH	22,589,384.62
01-1801110	DESIGNATED CASH - SENIOR	(12,908.68)
01-1801120	DESIGNATED CASH - MUSEUM	(37,592.89)
01-1801130	DESIGNATED CASH - FIRST RESP.	(6,161.83)
01-1801140	DESIGNATED CASH - FIRE DEPT	(236,631.23)
01-1801240	REST CASH-SEWER DEBT SERVICE	(99,155.49)
01-1801250	REST CASH-SEWER O&M RESERVE	(213,416.08)
01-1010000	CASH ALLOCATED TO OTHER FUNDS	(21,983,518.42)
		<hr/>
	TOTAL UNALLOCATED CASH	<hr/> <hr/> .00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	2,127,475.33
45	ALLOCATION TO CAPITAL PROJECTS FUND	79,200.00
51	ALLOCATION TO WATER UTILITY FUND	2,022,402.61
52	ALLOCATION TO SEWER UTILITY FUND	7,469,278.58
53	ALLOCATION TO ELECTRIC UTILITY FUND	7,898,083.28
54	ALLOCATION TO IRRIGATION UTILITY FUND	793,561.49
55	ALLOCATION TO STORMWATER FUND	900,292.69
56	ALLOCATION TO SEWER FUND COLLECTIONS	742,713.10
72	ALLOCATION TO COURT TRUST FUND	(49,488.66)
		<hr/>
	TOTAL ALLOCATIONS TO OTHER FUNDS	21,983,518.42
	ALLOCATION FROM COMBINED CASH FUND - 01-1010000	(21,983,518.42)
		<hr/>
	ZERO PROOF IF ALLOCATIONS BALANCE	<hr/> <hr/> .00

HYRUM CITY CORPORATION

BALANCE SHEET

MAY 31, 2026

GENERAL FUND

ASSETS

10-1010000	CASH IN COMBINED FUND	2,127,475.33
10-1131000	PETTY CASH	400.00
10-1311000	ACCTS REC - UTILITIES	130,259.45
10-1311001	ACCTS REC - PRIOR PERIOD	72,698.65
10-1311400	ACCTS REC - PROPERTY TAXES	(12,196.00)
10-1311410	LEVIED PROP TAXES RECEIVABLE	1,035,529.00
10-1311500	ACCTS REC - CLASS C ROADS	44,042.81
10-1311700	ACCTS REC - OTHER	196.07
10-1311997	SALES AND USE TAX RECEIVABLE	562,046.08
10-1311998	MASS TRANSIT RECEIVABLE	101,714.27
10-1311999	FRANCHISE TAXES AR	29,567.65
10-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(874.49)
10-1561101	PPD EXPENSE - STAMPS	(439.90)
10-1571000	DEFERRED OUTFLOW OF RESOURCES	.01
10-1801110	RESTRICTED CASH - SENIOR	12,908.68
10-1801120	RESTRICTED CASH - MUSEUM	37,592.89
10-1801130	RESTRICTED CASH - FIRST RESP.	6,161.83
10-1801140	RESTRICTED CASH - FIRE DEPT	236,631.23
	TOTAL ASSETS	4,383,713.56

LIABILITIES AND EQUITYLIABILITIES

10-2131000	ACCTS PAY - GENERAL	2,462.70
10-2131110	ACCTS PAY - CONTRACTOR DEP	532,799.72
10-2131130	ACCTS PAY - PARK DEPOSITS	6,850.00
10-2131140	ACCTS PAY - DISPATCH	(10,956.20)
10-2131150	ACCTS PAY - OTHER	10,658.01
10-2131154	ACCTS PAY - TRUST ACCOUNT BAIL	(.02)
10-2131160	ZONING/SUBDIVISION DEPOSITS	243,923.44
10-2208000	FICA WITHHOLDING	10,049.57
10-2209000	FEDERAL WITHHOLDING PAYABLE	5,969.82
10-2210000	STATE WITHHOLDING PAYABLE	2,179.77
10-2211000	ACCRUED PAYROLL PAYABLE	24,553.28
10-2220000	INSURANCE - CITY PORTION	(22.85)
10-2220200	ULGT INSURANCE - CITY PORTION	1.89
10-2222000	DISABILITY INSURANCE PAYABLE	319.40
10-2224000	WORKER'S COMPENSATION PAYABLE	(20,025.44)
10-2226000	INSURANCE - EMPLOYEE PORTION	(465.30)
10-2226211	PEHP LIFE INS CITY PORTION	9.61
10-2227000	TRUST INSURANCE-EMPLOYEE	.60
10-2231000	STATE RETIREMENT PAYABLE	11,587.96
10-2233000	HEALTH EQUITY SAVINGS-CITY POR	(6.30)
10-2240000	UNEARNED PROPERTY TAXES	1,035,529.00
10-2411050	STATE ASSESSMENT PAYABLE	(704.93)
10-2411105	NON-UTILITY SALES TAX	(219.88)
	TOTAL LIABILITIES	1,854,493.85

FUND EQUITY

HYRUM CITY CORPORATION
BALANCE SHEET
MAY 31, 2026

GENERAL FUND

UNAPPROPRIATED FUND BALANCE:	
10-2951000 GEN FUND - PRIOR YR UNAPPROP	2,404,556.28
10-2951060 GENERAL FUND - DESIGNATED	273,831.63
REVENUE OVER EXPENDITURES - YTD	(149,168.20)
	<hr/>
BALANCE - CURRENT DATE	2,529,219.71
	<hr/>
TOTAL FUND EQUITY	2,529,219.71
	<hr/>
TOTAL LIABILITIES AND EQUITY	4,383,713.56
	<hr/> <hr/>

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-3110 GEN PROPERTY TAXES - CURRENT	1,317.62	967,035.49	1,035,529.00	68,493.51	93.4
10-3115 FEE IN LIEU	6,155.54	56,215.33	55,000.00	(1,215.33)	102.2
10-3120 GEN PROP TAXES - DELINQUENT	.15	5,837.10	15,000.00	9,162.90	38.9
10-3130 GENERAL SALES TAX	211,924.99	2,274,714.45	2,500,000.00	225,285.55	91.0
10-3140 FRANCHISE TAXES	625.87	42,397.18	55,000.00	12,602.82	77.1
10-3145 ENERGY SALES AND USE TAX	28,446.01	192,790.81	400,000.00	207,209.19	48.2
10-3150 MASS TRANSIT TAX	.00	194,406.35	350,000.00	155,593.65	55.5
10-3155 TRANSIENT ROOM TAX	135.18	2,416.61	5,000.00	2,583.39	48.3
TOTAL TAXES	248,605.36	3,735,813.32	4,415,529.00	679,715.68	84.6
<u>LICENSES AND PERMITS</u>					
10-3210 BUSINESS LICENSES	416.25	26,680.00	28,000.00	1,320.00	95.3
10-3221 BUILDING PERMITS	2,371.92	42,811.67	50,000.00	7,188.33	85.6
10-3225 ANIMAL LICENSES	133.00	7,938.00	11,000.00	3,062.00	72.2
TOTAL LICENSES AND PERMITS	2,921.17	77,429.67	89,000.00	11,570.33	87.0
<u>INTERGOVERNMENTAL REVENUES</u>					
10-3340 STATE - FEDERAL GRANTS	.00	217,241.00	650,000.00	432,759.00	33.4
10-3356 CLASS C ROAD ALLOTMENT	132,641.61	945,052.61	1,200,000.00	254,947.39	78.8
TOTAL INTERGOVERNMENTAL REVENUES	132,641.61	1,162,293.61	1,850,000.00	687,706.39	62.8
<u>CHARGES FOR SERVICES</u>					
10-3413 ZONING & SUBDIVISION FEES	17,866.80	60,495.96	50,000.00	(10,495.96)	121.0
10-3415 SALE OF MAPS & PUBLICATIONS	28.70	168.48	500.00	331.52	33.7
10-3422 SPECIAL PROTECTIVE SERVICES	.00	260,883.32	195,000.00	(65,883.32)	133.8
10-3431 STREET, SIDEWALK & CURB REPAIR	.00	11,861.70	.00	(11,861.70)	.0
10-3440 SOLID WASTE COLLECTION	104,413.57	1,109,559.58	1,200,000.00	90,440.42	92.5
10-3441 EMERGENCY MEDICAL SERVICES	17,660.34	192,711.31	210,000.00	17,288.69	91.8
10-3455 ANIMAL CONTROL FEES	.00	12.00	100.00	88.00	12.0
10-3473 RECREATION REVENUES	2,475.00	62,046.00	20,000.00	(42,046.00)	310.2
10-3474 COMMUNITY PROGRESS REVENUES	.00	.00	4,000.00	4,000.00	.0
10-3475 YOUTH COUNCIL ACTIVITIES	.00	2,895.28	3,000.00	104.72	96.5
10-3476 LIBRARY USE FEES	900.00	102,469.60	100,000.00	(2,469.60)	102.5
10-3477 ROAD IMPACT FEES	.00	35,834.00	23,400.00	(12,434.00)	153.1
10-3479 PARK IMPACT FEES	2,217.00	93,114.00	177,400.00	84,286.00	52.5
10-3480 CEMETERY	6,200.00	76,001.00	90,000.00	13,999.00	84.5
10-3490 MISCELLANEOUS	1,134.49	21,786.52	100,000.00	78,213.48	21.8
TOTAL CHARGES FOR SERVICES	152,895.90	2,029,838.75	2,173,400.00	143,561.25	93.4

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2026

		GENERAL FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES AND FORFEITURES</u>						
10-3510	COURT FINES	5,500.97	85,972.26	110,000.00	24,027.74	78.2
10-3512	LIBRARY FINES	272.00	4,128.01	6,500.00	2,371.99	63.5
10-3513	PARKING TICKETS	440.00	6,955.00	950.00	(6,005.00)	732.1
	TOTAL FINES AND FORFEITURES	6,212.97	97,055.27	117,450.00	20,394.73	82.6
<u>MISCELLANEOUS REVENUES</u>						
10-3610	INTEREST EARNINGS	6,280.22	58,673.40	100,000.00	41,326.60	58.7
10-3620	BUILDING & FACILITY RENTS	6,160.00	79,233.00	90,000.00	10,767.00	88.0
10-3622	LIBRARY ROOM RENTAL FEES	.00	.00	100.00	100.00	.0
10-3640	SALE OF FIXED ASSETS	.00	30,202.25	10,000.00	(20,202.25)	302.0
10-3650	SALE OF MATERIAL & SUPPLIES	123.95	1,779.50	3,000.00	1,220.50	59.3
10-3651	SALE OF LIBRARY MAT'L & BOOKS	107.00	2,188.87	2,000.00	(188.87)	109.4
10-3652	LIBRARY COPY & LAMINATING FEES	237.40	2,437.65	2,000.00	(437.65)	121.9
	TOTAL MISCELLANEOUS REVENUES	12,908.57	174,514.67	207,100.00	32,585.33	84.3
<u>CONTRIBUTIONS AND TRANSFERS</u>						
10-3869	CONTRIBUTIONS - SENIOR CENTER	.00	100.00	.00	(100.00)	.0
10-3870	CONTRIBUTIONS - PRIVATE	1,095.00	12,994.46	10,000.00	(2,994.46)	129.9
10-3871	CONTRIBUTIONS - SR. CIT. TRIPS	16.00	1,707.00	5,000.00	3,293.00	34.1
10-3872	CONTRIBUTIONS - NEW LIBRARY	.00	.00	1,000.00	1,000.00	.0
10-3874	DONATIONS - ELITE HALL	.00	100.00	1,000.00	900.00	10.0
10-3875	CONTRIBUTIONS - MUSEUM	60.00	17,250.00	10,000.00	(7,250.00)	172.5
10-3876	CONTRIBUTIONS - MISC.	482.90	11,327.72	7,000.00	(4,327.72)	161.8
10-3891	CONTRIBUTIONS - DESIGNATED GF	.00	.00	22,400.00	22,400.00	.0
10-3893	TRANS FM/TO GEN FUND UNAPPROP	.00	.00	2,068,621.00	2,068,621.00	.0
	TOTAL CONTRIBUTIONS AND TRANSFERS	1,653.90	43,479.18	2,125,021.00	2,081,541.82	2.1
	TOTAL FUND REVENUE	557,839.48	7,320,424.47	10,977,500.00	3,657,075.53	66.7

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY COUNCIL</u>					
10-4110-110 SALARY & WAGES	2,500.00	27,250.00	33,000.00	5,750.00	82.6
10-4110-130 EMPLOYEE BENEFITS	191.25	2,084.63	3,100.00	1,015.37	67.3
10-4110-230 TRAVEL & MEETINGS	(517.07)	8,639.26	10,000.00	1,360.74	86.4
10-4110-510 INSURANCE	.00	559.72	550.00	(9.72)	101.8
10-4110-610 MISCELLANEOUS	192.49	1,148.09	600.00	(548.09)	191.4
TOTAL CITY COUNCIL	2,366.67	39,681.70	47,250.00	7,568.30	84.0
<u>J. P. COURT</u>					
10-4120-110 SALARY & WAGES	5,058.93	60,426.87	96,300.00	35,873.13	62.8
10-4120-115 OVERTIME	.00	.00	100.00	100.00	.0
10-4120-130 EMPLOYEE BENEFITS	407.37	4,940.92	12,300.00	7,359.08	40.2
10-4120-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	144.72	1,400.00	1,255.28	10.3
10-4120-230 TRAVEL & TRAINING	.00	2,187.17	4,000.00	1,812.83	54.7
10-4120-240 OFFICE SUPPLIES & EXPENSE	312.00	1,767.83	1,500.00	(267.83)	117.9
10-4120-250 EQUIP SUPPLIES & MAINTENANCE	.00	3,595.98	2,400.00	(1,195.98)	149.8
10-4120-280 TELEPHONE	20.02	200.20	1,000.00	799.80	20.0
10-4120-310 ATTORNEY FEES	.00	1,634.07	.00	(1,634.07)	.0
10-4120-510 INSURANCE	.00	1,118.50	1,100.00	(18.50)	101.7
10-4120-610 MISCELLANEOUS SUPPLIES	25.00	159.00	.00	(159.00)	.0
10-4120-620 WITNESS, JURY & BALIFF FEES	1,332.50	13,119.52	14,000.00	880.48	93.7
TOTAL J. P. COURT	7,155.82	89,294.78	134,100.00	44,805.22	66.6
<u>MAYOR</u>					
10-4130-110 SALARY & WAGES	1,500.00	7,619.63	18,400.00	10,780.37	41.4
10-4130-130 EMPLOYEE BENEFITS	114.75	675.52	5,600.00	4,924.48	12.1
10-4130-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	350.00	500.00	150.00	70.0
10-4130-230 TRAVEL & MEETINGS	346.14	2,809.46	4,500.00	1,690.54	62.4
10-4130-240 OFFICE SUPPLIES & EXPENSE	.00	202.09	100.00	(102.09)	202.1
10-4130-280 TELEPHONE	.00	.00	50.00	50.00	.0
10-4130-510 INSURANCE	.00	294.46	300.00	5.54	98.2
10-4130-610 MISCELLANEOUS	.00	738.19	600.00	(138.19)	123.0
TOTAL MAYOR	1,960.89	12,689.35	30,050.00	17,360.65	42.2

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
10-4140-110 SALARY & WAGES	7,680.80	83,640.29	134,900.00	51,259.71	62.0
10-4140-115 OVERTIME	1,049.99	7,399.30	6,000.00	(1,399.30)	123.3
10-4140-130 EMPLOYEE BENEFITS	3,103.60	29,665.22	32,200.00	2,534.78	92.1
10-4140-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	470.00	1,000.00	530.00	47.0
10-4140-220 PUBLIC NOTICES	.00	.00	1,000.00	1,000.00	.0
10-4140-230 TRAVEL & TRAINING	43.73	4,702.97	2,500.00	(2,202.97)	188.1
10-4140-240 OFFICE SUPPLIES & EXPENSE	1,152.76	8,857.86	6,500.00	(2,357.86)	136.3
10-4140-250 EQUIP SUPPLIES & MAINTENANCE	1,555.30	9,558.01	6,500.00	(3,058.01)	147.1
10-4140-280 TELEPHONE	218.64	2,544.12	2,500.00	(44.12)	101.8
10-4140-285 INTERNET SERVICE	.00	.00	1,000.00	1,000.00	.0
10-4140-310 PROFESSIONAL SERVICES	4,640.74	65,259.81	60,000.00	(5,259.81)	108.8
10-4140-510 INSURANCE & BONDS	.00	2,485.76	2,400.00	(85.76)	103.6
10-4140-610 MISCELLANEOUS	.00	474.43	500.00	25.57	94.9
TOTAL ADMINISTRATION	19,445.56	215,057.77	257,000.00	41,942.23	83.7
<u>NON DEPARTMENTAL</u>					
10-4150-210 MEMBERSHIPS	.00	6,634.18	6,500.00	(134.18)	102.1
10-4150-220 PUBLIC NOTICES	1,038.10	5,931.29	7,000.00	1,068.71	84.7
10-4150-310 PROFESSIONAL SERVICES	.00	5,059.96	5,000.00	(59.96)	101.2
10-4150-510 INSURANCE & BONDS	.00	292.60	200.00	(92.60)	146.3
TOTAL NON DEPARTMENTAL	1,038.10	17,918.03	18,700.00	781.97	95.8
<u>GENERAL GOVERNMENT BUILDINGS</u>					
10-4160-110 SALARY & WAGES	2,891.73	32,070.23	42,400.00	10,329.77	75.6
10-4160-115 OVERTIME	.00	63.00	.00	(63.00)	.0
10-4160-130 EMPLOYEE BENEFITS	1,158.69	13,135.84	16,700.00	3,564.16	78.7
10-4160-250 EQUIP SUPPLIES & MAINTENANCE	.00	294.17	2,000.00	1,705.83	14.7
10-4160-260 BLDG & GROUNDS SUP & MAINT	2,386.77	46,708.34	35,000.00	(11,708.34)	133.5
10-4160-270 UTILITIES	245.34	5,319.83	13,000.00	7,680.17	40.9
10-4160-310 CONTRACT SERVICES	186.53	1,997.53	6,000.00	4,002.47	33.3
10-4160-510 INSURANCE	.00	11,012.33	10,500.00	(512.33)	104.9
10-4160-610 MISCELLANEOUS	.00	115.71	1,000.00	884.29	11.6
10-4160-620 MISCELLANEOUS SERVICES	280.00	4,775.00	3,000.00	(1,775.00)	159.2
10-4160-720 BUILDING IMPROVEMENTS	3,900.00	21,455.00	900,000.00	878,545.00	2.4
TOTAL GENERAL GOVERNMENT BUILDINGS	11,049.06	136,946.98	1,029,600.00	892,653.02	13.3

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTION</u>					
10-4170-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
10-4170-240 ELECTION SUPPLIES	.00	24,802.89	25,000.00	197.11	99.2
10-4170-620 ELECTION SERVICES	.00	.00	3,500.00	3,500.00	.0
TOTAL ELECTION	.00	24,802.89	29,000.00	4,197.11	85.5
<u>PLANNING COMMISSION</u>					
10-4180-110 SALARY & WAGES	11,986.75	134,804.93	158,600.00	23,795.07	85.0
10-4180-115 OVERTIME	2,382.66	18,994.18	2,000.00	(16,994.18)	949.7
10-4180-130 EMPLOYEE BENEFITS	6,077.87	63,644.49	75,000.00	11,355.51	84.9
10-4180-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	.00	1,000.00	1,000.00	.0
10-4180-220 PUBLIC NOTICES	.00	384.00	1,000.00	616.00	38.4
10-4180-230 TRAVEL & TRAINING	.00	2,160.49	3,000.00	839.51	72.0
10-4180-240 OFFICE SUPPLIES & EXPENSE	156.00	429.88	200.00	(229.88)	214.9
10-4180-250 EQUIPMENT SUPPLIES & MAINTENAN	18.71	1,717.10	2,000.00	282.90	85.9
10-4180-280 TELEPHONE	75.67	699.87	800.00	100.13	87.5
10-4180-310 PROFESSIONAL SERVICES	7,711.90	159,323.17	190,000.00	30,676.83	83.9
10-4180-510 INSURANCE	.00	924.15	900.00	(24.15)	102.7
10-4180-610 MISCELLANEOUS	.00	100.00	.00	(100.00)	.0
TOTAL PLANNING COMMISSION	28,409.56	383,182.26	434,500.00	51,317.74	88.2
<u>LAW ENFORCEMENT</u>					
10-4210-310 CONTRACT SERVICES	.00	157,920.00	315,900.00	157,980.00	50.0
TOTAL LAW ENFORCEMENT	.00	157,920.00	315,900.00	157,980.00	50.0
<u>EMERGENCY MANAGMENT SERVICES</u>					
10-4212-110 SALARY & WAGES	.00	.00	5,900.00	5,900.00	.0
10-4212-130 EMPLOYEE BENEFITS	.00	.00	1,000.00	1,000.00	.0
10-4212-220 PUBLIC NOTICES	.00	.00	100.00	100.00	.0
10-4212-230 TRAVEL & TRAINING	.00	(96.40)	1,000.00	1,096.40	(9.6)
10-4212-240 OFFICE SUPPLIES & EXPENSE	.00	14.99	200.00	185.01	7.5
10-4212-250 EQUIP SUPPLIES & MAINTENANCE	19.90	3,934.72	2,100.00	(1,834.72)	187.4
10-4212-310 PROFESSIONAL SERVICES	.00	183,037.82	190,000.00	6,962.18	96.3
10-4212-510 INSURANCE	.00	186.07	200.00	13.93	93.0
10-4212-610 MISCELLANEOUS	.00	.00	200.00	200.00	.0
10-4212-740 EQUIPMENT	.00	2,663.00	5,000.00	2,337.00	53.3
TOTAL EMERGENCY MANAGMENT SERVICE	19.90	189,740.20	205,700.00	15,959.80	92.2

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRST RESPONDERS</u>					
10-4215-110 SALARY & WAGES	222.79	31,241.71	30,000.00	(1,241.71)	104.1
10-4215-116 STANDBY TIME	336.00	2,818.00	.00	(2,818.00)	.0
10-4215-130 EMPLOYEE BENEFITS	42.75	2,605.57	2,800.00	194.43	93.1
10-4215-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	.00	200.00	200.00	.0
10-4215-230 TRAVEL & TRAINING	166.55	6,640.66	10,800.00	4,159.34	61.5
10-4215-240 OFFICE SUPPLIES & EXPENSE	.00	.00	150.00	150.00	.0
10-4215-250 EQUIP SUPPLIES & MAINTENANCE	356.50	6,007.18	6,500.00	492.82	92.4
10-4215-280 TELEPHONE	35.00	315.00	1,200.00	885.00	26.3
10-4215-310 PROFESSIONAL SERVICES	.00	80.00	300.00	220.00	26.7
10-4215-510 INSURANCE	.00	4,462.38	4,750.00	287.62	93.9
10-4215-610 MISCELLANEOUS	.00	.00	400.00	400.00	.0
10-4215-740 EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
TOTAL FIRST RESPONDERS	1,159.59	54,170.50	62,100.00	7,929.50	87.2
<u>FIRE DEPARTMENT</u>					
10-4220-110 SALARY & WAGES	1,632.61	97,144.57	80,000.00	(17,144.57)	121.4
10-4220-116 ON CALL PAY	568.00	16,985.00	.00	(16,985.00)	.0
10-4220-130 EMPLOYEE BENEFITS	379.07	9,277.23	7,500.00	(1,777.23)	123.7
10-4220-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	1,647.15	1,000.00	(647.15)	164.7
10-4220-230 TRAVEL & TRAINING	.00	23,993.70	15,000.00	(8,993.70)	160.0
10-4220-240 OFFICE SUPPLIES & EXPENSE	10.11	213.53	500.00	286.47	42.7
10-4220-250 EQUIP SUPPLIES & MAINTENANCE	409.04	21,078.17	30,000.00	8,921.83	70.3
10-4220-260 BLDG & GROUNDS SUPPLIES & MAIN	240.00	4,106.69	2,500.00	(1,606.69)	164.3
10-4220-270 UTILITIES	225.58	4,350.25	9,000.00	4,649.75	48.3
10-4220-280 TELEPHONE	134.31	2,199.10	2,500.00	300.90	88.0
10-4220-285 INTERNET SERVICE	.00	.00	1,600.00	1,600.00	.0
10-4220-310 PROFESSIONAL SERVICES	189.00	171,535.62	200,000.00	28,464.38	85.8
10-4220-510 INSURANCE	.00	24,077.70	22,500.00	(1,577.70)	107.0
10-4220-610 MISCELLANEOUS	.00	606.49	1,500.00	893.51	40.4
10-4220-740 EQUIPMENT	.00	214,493.12	219,860.00	5,366.88	97.6
TOTAL FIRE DEPARTMENT	3,787.72	591,708.32	593,460.00	1,751.68	99.7

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ANIMAL CONTROL</u>					
10-4253-110 SALARY & WAGES	1,544.52	17,832.28	39,700.00	21,867.72	44.9
10-4253-130 EMPLOYEE BENEFITS	118.16	1,364.17	3,450.00	2,085.83	39.5
10-4253-210 MEMBERSHIPS	.00	.00	80.00	80.00	.0
10-4253-220 PUBLIC NOTICES	.00	.00	100.00	100.00	.0
10-4253-230 TRAVEL & TRAINING	.00	.00	3,500.00	3,500.00	.0
10-4253-250 EQUIP SUPPLIES & MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
10-4253-280 TELEPHONE	40.00	440.00	1,000.00	560.00	44.0
10-4253-310 PROFESSIONAL SERVICES	.00	.00	3,500.00	3,500.00	.0
10-4253-480 SPECIAL DEPARTMENTAL SUPPLIES	.00	279.95	350.00	70.05	80.0
10-4253-510 INSURANCE	.00	494.83	500.00	5.17	99.0
10-4253-620 MISCELLANEOUS SERVICES	.00	.00	490.00	490.00	.0
	<u>1,702.68</u>	<u>20,411.23</u>	<u>53,670.00</u>	<u>33,258.77</u>	<u>38.0</u>
<u>ROADS</u>					
10-4410-110 SALARY & WAGES	7,851.67	75,583.34	97,000.00	21,416.66	77.9
10-4410-115 OVERTIME	107.64	3,943.43	10,000.00	6,056.57	39.4
10-4410-120 SEASONAL/TEMPORARY EMPLOYEES	.00	.00	9,000.00	9,000.00	.0
10-4410-130 EMPLOYEE BENEFITS	2,748.51	29,332.53	36,800.00	7,467.47	79.7
10-4410-230 TRAVEL	.00	.00	2,000.00	2,000.00	.0
10-4410-240 OFFICE SUPPLIES & EXPENSE	.00	.00	100.00	100.00	.0
10-4410-250 EQUIP SUPPLIES & MAINTENANCE	1,759.12	34,668.73	45,000.00	10,331.27	77.0
10-4410-260 BLDG & GROUNDS SUP & MAINT	5,000.00	11,066.65	5,000.00	(6,066.65)	221.3
10-4410-280 TELEPHONE	65.50	682.25	800.00	117.75	85.3
10-4410-310 PROFESSIONAL SERVICES	.00	7,423.50	2,500.00	(4,923.50)	296.9
10-4410-410 ROAD MAINTENANCE	.00	136,083.02	70,000.00	(66,083.02)	194.4
10-4410-450 PUBLIC SAFETY SUPPLIES	.00	10,737.17	60,000.00	49,262.83	17.9
10-4410-480 SIDEWALK CONST & MAINT	.00	326,175.31	615,000.00	288,824.69	53.0
10-4410-481 STREET TREE MAINTENANCE	4,335.00	47,477.00	100,000.00	52,523.00	47.5
10-4410-482 CURB & GUTTER CONST & MAINT	995.00	80,819.36	100,000.00	19,180.64	80.8
10-4410-510 INSURANCE	.00	16,411.30	14,700.00	(1,711.30)	111.6
10-4410-610 MISCELLANEOUS SUPPLIES	.00	.00	500.00	500.00	.0
10-4410-720 BUILDING IMPROVEMENTS	.00	.00	525,000.00	525,000.00	.0
10-4410-740 EQUIPMENT	.00	305,526.92	340,000.00	34,473.08	89.9
10-4410-750 OTHER IMPROVEMENTS	5,550.00	1,002,383.32	1,140,000.00	137,616.68	87.9
	<u>28,412.44</u>	<u>2,088,313.83</u>	<u>3,173,400.00</u>	<u>1,085,086.17</u>	<u>65.8</u>
<u>SOLID WASTE COLLECTION</u>					
10-4420-240 OFFICE SUPPLIES & EXPENSE	31.20	62.40	1,000.00	937.60	6.2
10-4420-310 CONTRACT SERVICES	97,572.33	947,132.22	1,100,000.00	152,867.78	86.1
10-4420-311 COMMUNITY CLEAN UP	5,130.74	5,512.30	11,000.00	5,487.70	50.1
	<u>102,734.27</u>	<u>952,706.92</u>	<u>1,112,000.00</u>	<u>159,293.08</u>	<u>85.7</u>

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SHOP</u>					
10-4440-250 EQUIP SUPPLIES & MAINTENANCE	208.61	7,697.84	11,000.00	3,302.16	70.0
10-4440-280 TELEPHONE	.00	.00	600.00	600.00	.0
10-4440-480 SPECIAL DEPARTMENTAL SUPPLIES	47.12	1,059.72	1,000.00	(59.72)	106.0
10-4440-510 INSURANCE	.00	731.93	700.00	(31.93)	104.6
10-4440-610 MISCELLANEOUS	.00	.00	100.00	100.00	.0
10-4440-740 EQUIPMENT	.00	.00	15,000.00	15,000.00	.0
TOTAL SHOP	255.73	9,489.49	28,400.00	18,910.51	33.4
<u>PARKS</u>					
10-4510-110 SALARY & WAGES	12,267.66	131,810.04	151,300.00	19,489.96	87.1
10-4510-115 OVERTIME	2,463.38	9,255.73	4,000.00	(5,255.73)	231.4
10-4510-120 SEASONAL/TEMPORARY EMPLOYEES	4,092.87	29,803.37	50,000.00	20,196.63	59.6
10-4510-130 EMPLOYEE BENEFITS	7,602.05	76,973.97	90,500.00	13,526.03	85.1
10-4510-230 TRAVEL & TRAINING	.00	87.68	1,500.00	1,412.32	5.9
10-4510-250 EQUIPMENT SUPPLIES & MAINT	901.85	16,129.83	23,700.00	7,570.17	68.1
10-4510-252 CLOTHING AND PPC	707.71	1,202.57	1,300.00	97.43	92.5
10-4510-260 BLDG & GROUNDS SUP & MAINT	6,967.12	102,705.01	70,000.00	(32,705.01)	146.7
10-4510-280 TELEPHONE	78.92	1,152.83	1,200.00	47.17	96.1
10-4510-310 PROFESSIONAL SERVICES	32,424.89	96,123.29	75,000.00	(21,123.29)	128.2
10-4510-510 INSURANCE	.00	11,838.88	11,000.00	(838.88)	107.6
10-4510-610 MISCELLANEOUS SUPPLIES	.00	.00	400.00	400.00	.0
10-4510-620 MISCELLANEOUS SERVICES	.00	.00	500.00	500.00	.0
10-4510-730 PARK IMPROVEMENTS	3,060.00	673,707.84	1,225,000.00	551,292.16	55.0
TOTAL PARKS	70,566.45	1,150,791.04	1,705,400.00	554,608.96	67.5
<u>ENGINEERING</u>					
10-4550-110 SALARY & WAGES	630.06	26,928.99	56,700.00	29,771.01	47.5
10-4550-115 OVERTIME	.00	1,754.93	2,000.00	245.07	87.8
10-4550-130 EMPLOYEE BENEFITS	258.94	7,516.99	13,500.00	5,983.01	55.7
10-4550-210 BOOKS, SUBS & MEMBERSHIP	.00	.00	1,500.00	1,500.00	.0
10-4550-230 TRAVEL & MEETINGS	.00	1,196.08	1,500.00	303.92	79.7
10-4550-240 OFFICE SUPPLIES & EXPENSE	.00	96.23	100.00	3.77	96.2
10-4550-250 EQUIP SUPPLIES & MAINTENANCE	.00	878.18	5,000.00	4,121.82	17.6
10-4550-280 TELEPHONE	43.92	406.37	700.00	293.63	58.1
10-4550-310 PROFESSIONAL SERVICES	.00	23,698.85	30,000.00	6,301.15	79.0
10-4550-510 INSURANCE	.00	2,019.92	1,950.00	(69.92)	103.6
10-4550-610 MISCELLANEOUS	.00	.00	50.00	50.00	.0
TOTAL ENGINEERING	932.92	64,496.54	113,000.00	48,503.46	57.1

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
10-4561-110 SALARY & WAGES	7,284.25	85,363.38	82,600.00	(2,763.38)	103.4
10-4561-120 SEASONAL/TEMPORARY EMPLOYEES	1,470.00	7,653.33	10,000.00	2,346.67	76.5
10-4561-130 EMPLOYEE BENEFITS	4,026.03	44,705.47	45,100.00	394.53	99.1
10-4561-220 PUBLIC NOTICES	.00	43.18	220.00	176.82	19.6
10-4561-230 TRAVEL	.00	69.21	1,000.00	930.79	6.9
10-4561-240 OFFICE SUPPLIES & EXPENSE	.00	181.44	1,000.00	818.56	18.1
10-4561-250 EQUIPMENT SUPPLIES & EXPENSE	1,294.99	6,608.22	11,000.00	4,391.78	60.1
10-4561-280 TELEPHONE	76.37	533.90	.00	(533.90)	.0
10-4561-480 SPECIAL DEPARTMENTAL SUPPLIES	4,837.60	15,562.37	24,000.00	8,437.63	64.8
10-4561-481 FIELD PREPARATION SUPPLIES	.00	.00	10,000.00	10,000.00	.0
10-4561-510 INSURANCE	.00	5,827.14	3,000.00	(2,827.14)	194.2
10-4561-609 TOURNAMENT REGISTRATION	.00	.00	1,000.00	1,000.00	.0
10-4561-610 MISCELLANEOUS SUPPLIES	510.88	2,259.58	800.00	(1,459.58)	282.5
10-4561-620 MISCELLANEOUS SERVICES	4,050.00	23,091.87	15,000.00	(8,091.87)	154.0
TOTAL RECREATION	23,550.12	191,899.09	204,720.00	12,820.91	93.7
<u>MUSEUM</u>					
10-4562-110 SALARY & WAGES	8,017.23	75,967.65	90,300.00	14,332.35	84.1
10-4562-130 EMPLOYEE BENEFITS	1,285.35	13,069.50	13,000.00	(69.50)	100.5
10-4562-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	715.32	650.00	(65.32)	110.1
10-4562-220 MUSEUM PROMOTION	13.33	706.83	1,000.00	293.17	70.7
10-4562-230 TRAVEL	120.00	5,758.92	5,000.00	(758.92)	115.2
10-4562-240 OFFICE SUPPLIES	.00	440.22	600.00	159.78	73.4
10-4562-250 EQUIP SUPPLIES & MAINTENANCE	.00	955.20	750.00	(205.20)	127.4
10-4562-260 BLDG & GRNDS SUPPLIES & MAINT	9.59	521.22	100.00	(421.22)	521.2
10-4562-280 TELEPHONE	139.00	1,425.00	650.00	(775.00)	219.2
10-4562-310 CONTRACT SERVICES	.00	125.26	.00	(125.26)	.0
10-4562-480 MUSEUM ARTIFACTS & MATERIALS	115.52	423.96	1,000.00	576.04	42.4
10-4562-510 INSURANCE	.00	924.89	900.00	(24.89)	102.8
10-4562-610 MISCELLANEOUS	303.12	2,407.37	1,000.00	(1,407.37)	240.7
10-4562-720 BUILDING IMPROVEMENTS	.00	4,024.57	10,000.00	5,975.43	40.3
TOTAL MUSEUM	10,003.14	107,465.91	124,950.00	17,484.09	86.0
<u>YOUTH COUNCIL</u>					
10-4563-210 MEMBERSHIPS	.00	.00	50.00	50.00	.0
10-4563-230 TRAVEL & TRAINING	.00	4,124.03	5,000.00	875.97	82.5
10-4563-250 EQUIP SUPPLIES & MAINTENANCE	.00	443.66	1,000.00	556.34	44.4
10-4563-610 MISCELLANEOUS SUPPLIES	126.58	3,269.99	5,000.00	1,730.01	65.4
10-4563-620 MISCELLANEOUS SERVICES	.00	.00	500.00	500.00	.0
TOTAL YOUTH COUNCIL	126.58	7,837.68	11,550.00	3,712.32	67.9

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SENIOR CITIZENS</u>					
10-4564-110 SALARY & WAGES	6,357.16	67,708.85	73,900.00	6,191.15	91.6
10-4564-115 OVERTIME	.00	.00	1,000.00	1,000.00	.0
10-4564-130 EMPLOYEE BENEFITS	1,256.79	12,544.36	12,900.00	355.64	97.2
10-4564-220 PUBLIC NOTICES	.00	.00	400.00	400.00	.0
10-4564-230 TRAVEL & TRAINING	420.54	1,921.59	7,500.00	5,578.41	25.6
10-4564-240 OFFICE SUPPLIES	18.84	150.19	500.00	349.81	30.0
10-4564-250 EQUIP SUPPLIES & MAINTENANCE	.00	726.73	4,000.00	3,273.27	18.2
10-4564-260 BLDG & GROUNDS SUP & MAINT	.00	390.05	3,000.00	2,609.95	13.0
10-4564-270 UTILITIES	50.52	948.18	2,500.00	1,551.82	37.9
10-4564-280 TELEPHONE	78.07	829.33	1,000.00	170.67	82.9
10-4564-285 INTERNET SERVICE	89.95	899.50	1,500.00	600.50	60.0
10-4564-480 FOOD COST	136.99	1,925.36	10,000.00	8,074.64	19.3
10-4564-510 INSURANCE	.00	6,455.11	6,500.00	44.89	99.3
10-4564-610 MISCELLANEOUS SUPPLIES	502.39	8,940.49	12,000.00	3,059.51	74.5
10-4564-620 MISCELLANEOUS SERVICES	.00	929.00	6,000.00	5,071.00	15.5
10-4564-720 BUILDINGS	.00	179.97	14,000.00	13,820.03	1.3
TOTAL SENIOR CITIZENS	8,911.25	104,548.71	156,700.00	52,151.29	66.7

LIBRARY DEPARTMENT

10-4580-110 SALARY & WAGES	20,196.04	210,398.16	262,500.00	52,101.84	80.2
10-4580-115 OVERTIME	.00	477.66	300.00	(177.66)	159.2
10-4580-130 EMPLOYEE BENEFITS	5,768.71	62,046.85	60,800.00	(1,246.85)	102.1
10-4580-210 BOOKS, SUBSCRIP & MEMBERSHIPS	647.54	2,705.23	3,000.00	294.77	90.2
10-4580-220 LIBRARY PROMOTION	2,183.86	9,764.23	8,000.00	(1,764.23)	122.1
10-4580-230 TRAVEL	1,342.52	1,380.67	1,500.00	119.33	92.0
10-4580-240 OFFICE SUPPLIES & EXPENSE	1,007.59	7,619.72	7,000.00	(619.72)	108.9
10-4580-250 EQUIPMENT SUPPLIES & MAINT	544.76	14,289.40	10,000.00	(4,289.40)	142.9
10-4580-260 BLDG SUPPLIES & MAINT	252.00	18,638.53	20,000.00	1,361.47	93.2
10-4580-270 UTILITIES	330.73	5,920.90	10,000.00	4,079.10	59.2
10-4580-280 TELEPHONE	279.11	3,646.58	3,000.00	(646.58)	121.6
10-4580-285 INTERNET SERVICE	93.00	930.00	1,000.00	70.00	93.0
10-4580-310 PROFESSIONAL SERVICES	186.54	3,593.85	2,700.00	(893.85)	133.1
10-4580-480 LIBRARY BOOKS & MATERIALS	3,127.04	29,890.90	35,000.00	5,109.10	85.4
10-4580-481 LIBRARY TAPES	472.94	8,570.12	10,000.00	1,429.88	85.7
10-4580-510 INSURANCE	.00	18,162.63	17,300.00	(862.63)	105.0
10-4580-609 STATE GRANT	.00	3,176.83	6,500.00	3,323.17	48.9
10-4580-610 MISCELLANEOUS SUPPLIES	.00	579.31	500.00	(79.31)	115.9
10-4580-620 MISCELLANEOUS SERVICES	.00	13.86	500.00	486.14	2.8
10-4580-740 EQUIPMENT	.00	7,830.08	8,400.00	569.92	93.2
TOTAL LIBRARY DEPARTMENT	36,432.38	409,635.51	468,000.00	58,364.49	87.5

Section 11. Item E.

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CEMETERY</u>						
10-4590-110	SALARY & WAGES	2,142.63	23,580.96	24,000.00	419.04	98.3
10-4590-115	OVERTIME	1,084.13	4,893.08	3,000.00	(1,893.08)	163.1
10-4590-120	SEASONAL/TEMPORARY EMPLOYEES	.00	.00	10,000.00	10,000.00	.0
10-4590-130	EMPLOYEE BENEFITS	1,286.62	12,004.49	12,900.00	895.51	93.1
10-4590-240	OFFICE SUPPLIES & EXPENSE	234.75	234.75	300.00	65.25	78.3
10-4590-250	EQUIPMENT SUPPLIES & MAINT	254.05	2,557.42	7,000.00	4,442.58	36.5
10-4590-260	BLDG & GROUNDS SUP & MAINT	3,554.99	14,553.63	6,000.00	(8,553.63)	242.6
10-4590-280	TELEPHONE	25.25	277.75	150.00	(127.75)	185.2
10-4590-310	PROFESSIONAL SERVICES	6,820.00	54,972.50	55,000.00	27.50	100.0
10-4590-510	INSURANCE	.00	2,112.96	2,050.00	(62.96)	103.1
10-4590-610	MISCELLANEOUS	.00	17.00	500.00	483.00	3.4
10-4590-730	CEMETERY IMPROVEMENTS	.00	11,077.00	35,000.00	23,923.00	31.7
	TOTAL CEMETERY	15,402.42	126,281.54	155,900.00	29,618.46	81.0
<u>COMMUNITY PROGRESS</u>						
10-4620-210	NIGHT OUT AGAINST CRIME	.00	1,833.34	1,200.00	(633.34)	152.8
10-4620-211	EASTER EGG HUNT	.00	1,219.19	1,200.00	(19.19)	101.6
10-4620-220	HOLIDAY AT HARDWARE	.00	1,772.07	2,000.00	227.93	88.6
10-4620-240	PHOTOGRAPHY & SCRAPBOOK	.00	150.00	600.00	450.00	25.0
10-4620-250	PARADE FLOAT SUPPLIES & PULL	.00	.00	1,000.00	1,000.00	.0
10-4620-510	INSURANCE	.00	435.93	450.00	14.07	96.9
10-4620-610	MISCELLANEOUS SUPPLIES	138.20	138.20	3,000.00	2,861.80	4.6
10-4620-611	4TH OF JULY	2,596.92	20,247.46	30,000.00	9,752.54	67.5
10-4620-614	MASS TRANSIT-CVT	.00	194,049.35	340,000.00	145,950.65	57.1
10-4620-615	KILGORE TAX 50% TAX	.00	100,456.86	130,000.00	29,543.14	77.3
10-4620-620	MISCELLANEOUS SERVICES	.00	300.00	1,000.00	700.00	30.0
10-4620-621	HYRUM HORNETS	.00	2,000.00	2,000.00	.00	100.0
	TOTAL COMMUNITY PROGRESS	2,735.12	322,602.40	512,450.00	189,847.60	63.0
	TOTAL FUND EXPENDITURES	378,158.37	7,469,592.67	10,977,500.00	3,507,907.33	68.0
	NET REVENUE OVER EXPENDITURES	179,681.11	(149,168.20)	.00	149,168.20	.0

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92 % OF THE FISCAL YEAR HAS ELAPSED

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HYRUM CITY CORPORATION
 BALANCE SHEET
 MAY 31, 2026

CAPITAL PROJECTS FUND

<u>ASSETS</u>			
45-1010000	CASH IN COMBINED FUND		79,200.00
			<u>79,200.00</u>
	TOTAL ASSETS		<u>79,200.00</u>
 <u>LIABILITIES AND EQUITY</u>			
 <u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
45-2951000	CAP PROJ - UNAPPROPRIATED	629,624.27	
	REVENUE OVER EXPENDITURES - YTD	(550,424.27)	
			<u>79,200.00</u>
	BALANCE - CURRENT DATE		<u>79,200.00</u>
	TOTAL FUND EQUITY		<u>79,200.00</u>
	TOTAL LIABILITIES AND EQUITY		<u>79,200.00</u>

HYRUM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 31, 2026

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUES</u>					
45-3620 INTEREST EARNINGS	254.84	14,017.64	38,000.00	23,982.36	36.9
TOTAL MISCELLANEOUS REVENUES	254.84	14,017.64	38,000.00	23,982.36	36.9
<u>INTERGOVERNMENTAL REVENUE</u>					
45-3895 TRANS FROM CAPITAL PROJ UNAP	.00	.00	562,000.00	562,000.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	562,000.00	562,000.00	.0
TOTAL FUND REVENUE	254.84	14,017.64	600,000.00	585,982.36	2.3

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 31, 2026

CAPITAL PROJECTS FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>PARKS</u>					
45-4510-732 LIBBIE SPRINGS PARK	307.48	564,441.91	600,000.00	35,558.09	94.1
TOTAL PARKS	307.48	564,441.91	600,000.00	35,558.09	94.1
TOTAL FUND EXPENDITURES	307.48	564,441.91	600,000.00	35,558.09	94.1
NET REVENUE OVER EXPENDITURES	(52.64)	(550,424.27)	.00	550,424.27	.0

HYRUM CITY CORPORATION
BALANCE SHEET
MAY 31, 2026

WATER UTILITY FUND

ASSETS

51-1010000	CASH IN COMBINED FUND	2,022,402.61	
51-1311000	ACCTS REC - UTILITIES	110,138.09	
51-1311001	ACCTS REC - PRIOR PERIOD	106,372.54	
51-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(2,458.44)	
51-1511510	INVENTORY - WATER	304,174.05	
51-1561100	PPD EXPENSE-CHLORINE DEPOSIT	2,250.00	
51-1571000	DEFERRED OUTFLOW OF RESOURCES	70,346.00	
51-1611000	LAND & STOCK - WATER UTILITY	545,266.44	
51-1621000	BUILDINGS - WATER UTILITY	440,701.72	
51-1622000	DEPRECIATION - WATER BUILDINGS	(238,657.52)	
51-1631000	WATER STORAGE & DIST SYSTEM	12,950,332.72	
51-1632000	DEPREC - WATER DIST SYSTEM	(7,489,901.12)	
51-1642000	WATER IMPROVEMENTS	(1,179,759.00)	
51-1651000	EQUIPMENT - WATER UTILITY	2,742,181.52	
51-1652000	DEPRECIATION - WATER EQUIPMENT	(1,515,323.28)	
51-1691000	WATER SHARES	984,731.00	
51-1711000	CONSTRUCTION IN PROGRESS	428,826.18	
	TOTAL ASSETS		10,281,623.51

LIABILITIES AND EQUITY

LIABILITIES

51-2131000	ACCTS PAY - WATER FUND	(150.00)	
51-2211000	ACCRUED PAYROLL LIABILITIES	5,038.00	
51-2228000	ACCRUED VACATION - WATER	40,316.59	
51-2228001	DEFERRED INFLOWS OF RESOURCES	142.00	
51-2228002	UNFUNDED PENSION PAYABLE	52,861.00	
51-2228100	ST ACCRUED SICK LEAVE	14,925.00	
51-2230100	LT ACCRUED SICK LEAVE - WATER	69,950.52	
	TOTAL LIABILITIES		183,083.11

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
51-2951000	WATER FUND - UNAPPROPRIATED	10,546,330.36	
51-2971001	UNFUNDED PENSION ADJ.	(92,515.00)	
	REVENUE OVER EXPENDITURES - YTD	(355,274.96)	
	BALANCE - CURRENT DATE	10,098,540.40	
	TOTAL FUND EQUITY		10,098,540.40
	TOTAL LIABILITIES AND EQUITY		10,281,623.51

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2026

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
51-3711 METERED WATER SALES	126,084.29	1,420,332.03	1,700,000.00	279,667.97	83.6
51-3714 NEW CONNECTION FEES	848.00	19,080.00	34,000.00	14,920.00	56.1
51-3718 SALE OF MATERIALS	.00	.00	1,000.00	1,000.00	.0
51-3719 MISCELLANEOUS REVENUES	.00	704.00	5,000.00	4,296.00	14.1
51-3721 INTEREST EARNINGS	6,566.19	87,313.15	125,000.00	37,686.85	69.9
51-3723 PROF/LOSS SALE OF FIXED ASSETS	.00	173,000.00	170,000.00	(3,000.00)	101.8
51-3725 IMPACT FEE - "BUY-IN"	344.00	7,843.15	13,760.00	5,916.85	57.0
51-3726 IMPACT FEE - STORAGE	1,782.00	40,629.31	71,280.00	30,650.69	57.0
51-3727 IMPACT FEE - DISTRIBUTION	2,848.00	64,933.94	113,920.00	48,986.06	57.0
51-3729 IMPACT FEE - PROFESSIONAL SERV	22.00	501.60	880.00	378.40	57.0
51-3742 RENT - NON-OPERATING PROPERTY	2,430.00	20,736.00	31,800.00	11,064.00	65.2
TOTAL UTILITY REVENUES	140,924.48	1,835,073.18	2,266,640.00	431,566.82	81.0
TOTAL FUND REVENUE	140,924.48	1,835,073.18	2,266,640.00	431,566.82	81.0

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2026

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER DEPARTMENT</u>					
51-5100-110 SALARIES AND WAGES	32,128.69	317,254.49	549,800.00	232,545.51	57.7
51-5100-115 OVERTIME	5,071.98	37,217.19	6,700.00	(30,517.19)	555.5
51-5100-116 STANDBY TIME	872.75	11,746.77	13,400.00	1,653.23	87.7
51-5100-120 SEASONAL	.00	.00	14,400.00	14,400.00	.0
51-5100-130 EMPLOYEE BENEFITS	18,809.01	159,131.34	245,200.00	86,068.66	64.9
51-5100-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	1,475.00	1,700.00	225.00	86.8
51-5100-220 PUBLIC NOTICES	.00	.00	250.00	250.00	.0
51-5100-230 TRAVEL & TRAINING	.00	3,111.33	10,000.00	6,888.67	31.1
51-5100-240 OFFICE SUPPLIES AND EXPENSE	1,364.21	7,327.27	5,000.00	(2,327.27)	146.6
51-5100-250 EQUIP SUPPLIES & MAINTENANCE	1,415.52	74,547.79	41,100.00	(33,447.79)	181.4
51-5100-252 CLOTHING AND PPC	109.15	2,894.83	6,500.00	3,605.17	44.5
51-5100-255 DISTRIB SYSTEM MAINTENANCE	20,239.11	273,669.47	260,000.00	(13,669.47)	105.3
51-5100-260 BLDG & GROUNDS SUP & MAINT	155.45	18,447.54	20,000.00	1,552.46	92.2
51-5100-270 UTILITIES	5,080.31	108,910.09	120,000.00	11,089.91	90.8
51-5100-280 TELEPHONE	591.66	5,815.84	5,000.00	(815.84)	116.3
51-5100-310 PROFESSIONAL SERVICES	774.00	61,837.79	20,000.00	(41,837.79)	309.2
51-5100-510 INSURANCE	.00	11,834.92	10,600.00	(1,234.92)	111.7
51-5100-610 MISCELLANEOUS SUPPLIES	524.70	620.64	1,000.00	379.36	62.1
51-5100-740 EQUIPMENT	.00	318,147.93	410,000.00	91,852.07	77.6
51-5100-750 NEW CONSTRUCTION	24,248.68	776,357.91	935,000.00	158,642.09	83.0
51-5100-950 CONTRIBUTION - RESTRICTED FB	.00	.00	113,920.00	113,920.00	.0
TOTAL WATER DEPARTMENT	111,385.22	2,190,348.14	2,789,570.00	599,221.86	78.5
TOTAL FUND EXPENDITURES	111,385.22	2,190,348.14	2,789,570.00	599,221.86	78.5
NET REVENUE OVER EXPENDITURES	29,539.26	(355,274.96)	(522,930.00)	(167,655.04)	(67.9)

HYRUM CITY CORPORATION

BALANCE SHEET

MAY 31, 2026

SEWER UTILITY FUND

ASSETS

52-1010000	CASH IN COMBINED FUND	7,469,278.58	
52-1311000	ACCTS REC - UTILITIES	171,255.28	
52-1311001	ACCTS REC - PRIOR PERIOD	127,272.12	
52-1311002	LEASE RECEIVABLE	231,860.67	
52-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(858.97)	
52-1561103	PPD EXPENSE - CHLORINE DEPOSIT	3,000.00	
52-1571000	DEFERRED OUTFLOW OF RESOURCES	94,724.00	
52-1611000	LAND - SEWER UTILITY	587,937.49	
52-1621000	PLANT & EQUIP - SEWER UTILITY	15,146,847.61	
52-1622000	DEPRECIATION - SEWER PLANT	(8,691,586.51)	
52-1631000	SEWERAGE COLLECTION SYSTEM	60,622.72	
52-1642000	DEPREC - SEWER IMPROVEMENTS	(233,785.92)	
52-1651000	EQUIPMENT - SEWER UTILITY	419,724.71	
52-1652000	DEPRECIATION - SEWER EQUIPMENT	(335,935.74)	
52-1801240	RESTRICTED CASH-DEBT SERVICE	99,155.57	
52-1801250	RESTRICTED CASH-O&M RESERVE	213,416.08	
	TOTAL ASSETS		15,362,927.69

LIABILITIES AND EQUITY

LIABILITIES

52-2131000	ACCTS PAY - SEWER FUND	419.00	
52-2211000	ACCRUED PAYROLL PAYABLE	5,507.00	
52-2223000	CURRENT PORTION, COMP ABSENCES	17,624.00	
52-2228000	ACCRUED VACATION - SEWER	10,800.97	
52-2228001	DEFERRED INFLOWS OF RESOURCES	191.00	
52-2228002	UNFUNDED PENSION PAYABLE	71,179.00	
52-2228003	DEFERRED INFLOWS OF RESOURCES-	205,500.74	
52-2228100	ST ACCRUED SICK LEAVE	11,669.00	
52-2230100	LT ACCRUED SICK LEAVE - SEWER	42,166.33	
52-2300001	CURRENT PORTION BONDS PAYABLE	45,058.32	
52-2500001	BONDS PAYABLE-WWTP	2,177,459.11	
52-2551100	ACCRUED INT PAY - NEW PLANT	320.30	
	TOTAL LIABILITIES		2,587,894.77

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
52-2951000	SEWER FUND - UNAPPROPRIATED	10,589,094.45	
52-2951522	SEWER FUND - RESTRICTED	449,478.36	
52-2971001	UNFUNDED PENSION ADJ.	(116,598.00)	
	REVENUE OVER EXPENDITURES - YTD	1,853,058.11	
	BALANCE - CURRENT DATE		12,775,032.92
	TOTAL FUND EQUITY		12,775,032.92

HYRUM CITY CORPORATION
BALANCE SHEET
MAY 31, 2026

SEWER UTILITY FUND

TOTAL LIABILITIES AND EQUITY

15,362,927.69

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2026

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
52-3731 SEWER SERVICE	209,685.47	2,012,336.74	1,837,500.00	(174,836.74)	109.5
52-3740 CUSTOMER SERVICE FEES	.00	412.50	.00	(412.50)	.0
52-3741 INTEREST EARNINGS	25,154.31	218,965.64	200,000.00	(18,965.64)	109.5
52-3742 RENT - NON-OPERATING PROPERTY	.00	13,021.45	.00	(13,021.45)	.0
52-3744 MISCELLANEOUS REVENUES	.00	1,453,207.74	5,000.00	(1,448,207.74)	29064.
52-3748 IMPACT FEE - TREATMENT	1,922.42	81,649.32	150,000.00	68,350.68	54.4
TOTAL UTILITY REVENUES	236,762.20	3,779,593.39	2,192,500.00	(1,587,093.39)	172.4
TOTAL FUND REVENUE	236,762.20	3,779,593.39	2,192,500.00	(1,587,093.39)	172.4

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2026

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER DEPARTMENT</u>					
52-5200-110 SALARIES AND WAGES	33,204.40	275,192.30	403,000.00	127,807.70	68.3
52-5200-115 OVERTIME	4,373.59	31,292.88	20,000.00	(11,292.88)	156.5
52-5200-116 ON CALL PAY	723.32	9,485.63	15,000.00	5,514.37	63.2
52-5200-120 SEASONAL/TEMPORARY EMPLOYEES	.00	.00	2,000.00	2,000.00	.0
52-5200-130 EMPLOYEE BENEFITS	13,950.54	142,543.83	189,000.00	46,456.17	75.4
52-5200-210 BOOKS, SUBSCRIPTIONS & MEMBERS	.00	395.24	1,000.00	604.76	39.5
52-5200-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
52-5200-230 TRAVEL & TRAINING	508.86	2,729.67	15,000.00	12,270.33	18.2
52-5200-240 OFFICE SUPPLIES & EXPENSE	1,028.83	5,817.25	8,000.00	2,182.75	72.7
52-5200-250 LAB SUPPLIES	207.73	5,203.74	15,000.00	9,796.26	34.7
52-5200-251 WATER REUSE EQUIP SUP & MAINT	.00	.00	1,000.00	1,000.00	.0
52-5200-252 CLOTHING AND PPC	.00	1,458.22	3,250.00	1,791.78	44.9
52-5200-254 PLANT EQUIP SUP & MAINT	21,569.54	116,836.60	250,000.00	133,163.40	46.7
52-5200-255 COLLECTION SYSTEM MAINTENANCE	.00	4,331.36	.00	(4,331.36)	.0
52-5200-256 MBR CLEANING CHEMICALS	.00	26,542.79	50,000.00	23,457.21	53.1
52-5200-257 ALUMINUM SULFATE	.00	80,557.21	120,000.00	39,442.79	67.1
52-5200-258 POLYMER	4,475.34	8,950.68	16,000.00	7,049.32	55.9
52-5200-260 BLDG & GROUNDS SUP & MAINT	398.72	7,760.78	75,000.00	67,239.22	10.4
52-5200-270 UTILITIES	27,342.90	242,140.83	340,000.00	97,859.17	71.2
52-5200-280 TELEPHONE	530.92	4,880.08	5,000.00	119.92	97.6
52-5200-285 INTERNET SERVICE	577.35	5,621.85	6,000.00	378.15	93.7
52-5200-310 PROFESSIONAL SERVICES	4,557.70	71,734.66	250,000.00	178,265.34	28.7
52-5200-510 INSURANCE	.00	28,151.00	26,200.00	(1,951.00)	107.5
52-5200-610 MISCELLANEOUS	.00	97.33	2,000.00	1,902.67	4.9
52-5200-700 AMORTIZATION OF BOND COSTS	.00	.00	2,500.00	2,500.00	.0
52-5200-740 EQUIPMENT	.00	.00	70,000.00	70,000.00	.0
52-5200-750 NEW CONSTRUCTION	.00	11,346.82	200,000.00	188,653.18	5.7
52-5200-812 DEBT SERVICE-WWTP	3,779.51	41,273.29	45,100.00	3,826.71	91.5
52-5200-822 DEBT SERVICE-INT. WWTP	3,186.49	35,352.71	38,550.00	3,197.29	91.7
52-5200-921 CONTRIBUTION - OTHER	.00	766,838.53	.00	(766,838.53)	.0
TOTAL SEWER DEPARTMENT	120,415.74	1,926,535.28	2,169,100.00	242,564.72	88.8
TOTAL FUND EXPENDITURES	120,415.74	1,926,535.28	2,169,100.00	242,564.72	88.8
NET REVENUE OVER EXPENDITURES	116,346.46	1,853,058.11	23,400.00	(1,829,658.11)	7919.1

HYRUM CITY CORPORATION
BALANCE SHEET
MAY 31, 2026

ELECTRIC UTILITY FUND

ASSETS

53-1010000	CASH IN COMBINED FUND	7,898,083.28	
53-1311000	ACCTS REC - UTILITIES	801,389.83	
53-1311001	ACCTS REC - PRIOR PERIOD	791,976.77	
53-1311710	DEFERRED COLL. COST	(13,595.80)	
53-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(6,470.18)	
53-1511510	INVENTORY - ELECTRIC	2,068,981.38	
53-1565530	RIGHT OF USE ASSET	32,311.00	
53-1565531	ACCUMULATED AMORTIZATION	(32,311.26)	
53-1565532	ACC. AMORTIZATION-SAN JUAN	(1,784,730.20)	
53-1571000	DEFERRED OUTFLOW OF RESOURCES	239,589.00	
53-1611000	LAND - ELECTRIC UTILITY	823,439.55	
53-1621000	BUILDINGS - ELECTRIC UTILITY	1,494,900.33	
53-1621100	SAN JUAN POWER PURCHASE	1,784,730.20	
53-1621500	PAYSON POWER PURCHASE	101,111.59	
53-1621501	ACC. AMORT - PAYSON POWER	(51,678.00)	
53-1622000	DEPRECIATION - ELEC BUILDINGS	(678,771.67)	
53-1631000	ELEC POWER DISTRIBUTION SYSTEM	24,495,679.77	
53-1632000	DEPREC - POWER DIST SYSTEM	(5,805,800.87)	
53-1642000	DEPREC - ELECTRIC IMPROVEMENTS	(67,468.08)	
53-1651000	EQUIPMENT - ELECTRIC UTILITY	3,277,479.01	
53-1652000	DEPRECIATION - ELEC EQUIPMENT	(2,223,773.76)	
53-1711000	CONSTRUCTION IN PROGRESS	4,067,720.21	
		37,212,792.10	37,212,792.10
	TOTAL ASSETS		

LIABILITIES AND EQUITY

LIABILITIES

53-2131000	ACCTS PAY - ELECTRIC	(433,686.00)	
53-2131500	ACCTS PAY - UTILITY DEPOSITS	531,396.82	
53-2211000	ACCRUED PAYROLL PAYABLE	14,523.99	
53-2223000	CURRENT PORTION, COMP ABSENCES	80,136.00	
53-2228000	ACCRUED VACATION - ELECTRIC	49,115.03	
53-2228001	DEFERRED INFLOWS OF RESOURCES	484.00	
53-2228002	UNFUNDED PENSION PAYABLE	180,036.00	
53-2228003	LEASE LIABILITY	(.26)	
53-2228100	ST ACCRUED SICK LEAVE	52,270.00	
53-2230100	LT ACCRUED SICK LEAVE - ELEC.	150,469.43	
53-2411100	STATE SALES TAX PAYABLE	16,220.28	
53-2411101	SALES TAX PAY - NON CURRENT	14,784.06	
53-2411102	SALES TAX - NON CITY	349.17	
53-2500001	NOTE PAYABLE - UAMPS	13,401,000.00	
		14,057,098.52	14,057,098.52
	TOTAL LIABILITIES		

FUND EQUITY

HYRUM CITY CORPORATION
 BALANCE SHEET
 MAY 31, 2026

ELECTRIC UTILITY FUND

UNAPPROPRIATED FUND BALANCE:			
53-2951000	ELECTRIC FUND - UNAPPROPRIATED	20,977,533.31	
53-2971001	UNFUNDED PENSION ADJ.	(183,538.00)	
	REVENUE OVER EXPENDITURES - YTD	<u>2,361,698.27</u>	
	BALANCE - CURRENT DATE		<u>23,155,693.58</u>
	TOTAL FUND EQUITY		<u>23,155,693.58</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>37,212,792.10</u></u>

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2026

ELECTRIC UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES ENERGY SALES</u>					
53-3145 ENERGY SALES AND USE TAX	43,367.42	539,537.55	600,000.00	60,462.45	89.9
TOTAL UTILITY REVENUES ENERGY SALES	43,367.42	539,537.55	600,000.00	60,462.45	89.9
<u>UTILITY REVENUES</u>					
53-3751 METERED ENERGY SALES	934,514.13	11,811,068.67	13,800,000.00	1,988,931.33	85.6
53-3752 ENERGY DISCOUNTS	(7,192.36)	(120,042.37)	(160,000.00)	(39,957.63)	(75.0)
53-3755 NEW CONNECTION FEES	12,250.74	57,782.24	85,000.00	27,217.76	68.0
53-3757 SALE OF MATERIALS	.00	2,500.00	16,000.00	13,500.00	15.6
53-3758 CUSTOMER SERVICE & MISC	3,280.98	650,644.24	255,000.00	(395,644.24)	255.2
53-3761 INTEREST EARNINGS	27,562.39	294,598.55	254,000.00	(40,598.55)	116.0
53-3764 LABOR	.00	55,312.50	65,000.00	9,687.50	85.1
53-3765 EQUIPMENT	.00	28,731.00	40,000.00	11,269.00	71.8
53-3766 MATERIALS	400.00	118,767.70	215,000.00	96,232.30	55.2
53-3767 IMPACT FEE - DISTRIBUTION	1,265.00	103,499.00	101,200.00	(2,299.00)	102.3
TOTAL UTILITY REVENUES	972,080.88	13,002,861.53	14,671,200.00	1,668,338.47	88.6
TOTAL FUND REVENUE	1,015,448.30	13,542,399.08	15,271,200.00	1,728,800.92	88.7

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2026

ELECTRIC UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTRIC DEPARTMENT</u>					
53-5300-110 SALARIES AND WAGES	76,056.66	876,539.12	1,290,000.00	413,460.88	68.0
53-5300-115 OVERTIME	5,199.49	55,427.88	50,000.00	(5,427.88)	110.9
53-5300-116 STANDBY TIME	1,051.00	11,757.25	13,400.00	1,642.75	87.7
53-5300-120 SEASONAL/TEMPORARY EMPLOYEES	.00	.00	20,000.00	20,000.00	.0
53-5300-130 EMPLOYEE BENEFITS	36,740.66	408,321.37	597,900.00	189,578.63	68.3
53-5300-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	.00	2,900.00	2,900.00	.0
53-5300-220 PUBLIC NOTICES	.00	.00	250.00	250.00	.0
53-5300-230 TRAVEL & TRAINING	576.85	11,935.75	20,000.00	8,064.25	59.7
53-5300-240 OFFICE SUPPLIES AND EXPENSE	318.70	9,541.53	10,000.00	458.47	95.4
53-5300-250 EQUIP SUPPLIES & MAINTENANCE	4,116.40	61,125.00	125,000.00	63,875.00	48.9
53-5300-252 CLOTHING AND PPC	.00	5,721.64	9,000.00	3,278.36	63.6
53-5300-255 GEN & DIST SYSTEM MAINTENANCE	57,632.38	547,464.45	800,000.00	252,535.55	68.4
53-5300-256 TREE CITY/CONSUMER ED.	.00	69,813.79	100,000.00	30,186.21	69.8
53-5300-257 GENERATION COSTS	102,186.60	467,433.57	830,000.00	362,566.43	56.3
53-5300-258 CHRISTMAS DECORATIONS	1,994.40	17,946.02	25,000.00	7,053.98	71.8
53-5300-259 HYDRO PLANT MAINTENANCE	51.81	268,699.98	120,000.00	(148,699.98)	223.9
53-5300-260 BLDGS & GROUNDS SUP & MAINT	840.49	36,960.92	35,000.00	(1,960.92)	105.6
53-5300-270 UTILITIES	212.49	6,531.44	16,000.00	9,468.56	40.8
53-5300-280 TELEPHONE	813.52	9,445.71	12,000.00	2,554.29	78.7
53-5300-285 INTERNET SERVICE	165.00	1,650.00	2,500.00	850.00	66.0
53-5300-310 PROFESSIONAL SERVICES	12,431.48	91,567.07	65,000.00	(26,567.07)	140.9
53-5300-510 INSURANCE	.00	35,900.66	34,000.00	(1,900.66)	105.6
53-5300-610 MISCELLANEOUS SUPPLIES	348.40	11,604.19	10,000.00	(1,604.19)	116.0
53-5300-620 MISCELLANEOUS SERVICES	6,816.07	79,161.86	60,000.00	(19,161.86)	131.9
53-5300-630 POWER PURCHASE	475,684.80	6,281,932.61	7,600,000.00	1,318,067.39	82.7
53-5300-735 CANYON PARK IMPROVEMENTS	.00	10,490.75	3,500.00	(6,990.75)	299.7
53-5300-740 EQUIPMENT	.00	80,865.00	260,000.00	179,135.00	31.1
53-5300-750 NEW CONSTRUC, SPECIAL PROJECTS	2,625.87	717,016.32	2,047,800.00	1,330,783.68	35.0
53-5300-810 DEBT SERVICE - PRINCIPAL	39,500.00	434,500.00	474,000.00	39,500.00	91.7
53-5300-820 DEBT SERVICE - INTEREST	51,940.63	571,346.93	623,300.00	51,953.07	91.7
TOTAL ELECTRIC DEPARTMENT	877,303.70	11,180,700.81	15,256,550.00	4,075,849.19	73.3
TOTAL FUND EXPENDITURES	877,303.70	11,180,700.81	15,256,550.00	4,075,849.19	73.3
NET REVENUE OVER EXPENDITURES	138,144.60	2,361,698.27	14,650.00	(2,347,048.27)	16120.

HYRUM CITY CORPORATION
BALANCE SHEET
MAY 31, 2026

IRRIGATION UTILITY FUND

ASSETS

54-1010000	CASH IN COMBINED FUND	793,561.49	
54-1311000	ACCTS REC - UTILITIES	23,155.77	
54-1311001	ACCTS REC - PRIOR PERIOD	20,017.29	
54-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(379.55)	
54-1511510	INVENTORY - IRRIGATION	215,434.40	
54-1571000	DEFERRED OUTFLOW OF RESOURCES	16,529.00	
54-1611000	LAND & STOCK - IRR UTILITY	1,245,261.09	
54-1631000	IRRIGATION DISTRIBUTION SYSTEM	7,191,778.91	
54-1632000	DEPRECIATION - IRRIG DIST SYS	(5,604,932.27)	
54-1651000	EQUIPMENT - IRRIGATION UTILITY	194,311.62	
54-1652000	DEPRECIATION - IRRI EQUIPMENT	(120,229.82)	
54-1711000	CONSTRUCTION IN PROGRESS	110,547.80	
	TOTAL ASSETS		4,085,055.73

LIABILITIES AND EQUITY

LIABILITIES

54-2211000	ACCRUED PAYROLL LIABILITIES	1,717.00	
54-2223000	CURRENT PORTION, COMP ABSENCES	5,245.00	
54-2228000	ACCRUED VAC PAY - IRRIGATION	3,214.20	
54-2228001	DEFERRED INFLOWS OF RESOURCES	33.00	
54-2228002	UNFUNDED PENSION PAYABLE	12,420.00	
54-2228100	ST ACCRUED SICK LEAVE	2,682.00	
54-2230100	LT ACCRUED SICK LEAVE - IRRIG	14,503.34	
	TOTAL LIABILITIES		39,814.54

FUND EQUITY

54-2811540	CONTRIBUTED CAPITAL	4,101,602.62	
	UNAPPROPRIATED FUND BALANCE:		
54-2951000	IRR FUND - UNAPPROPRIATED	189,077.71	
54-2971001	UNFUNDED PENSION ADJ.	(14,792.00)	
	REVENUE OVER EXPENDITURES - YTD	(230,647.14)	
	BALANCE - CURRENT DATE	(56,361.43)	
	TOTAL FUND EQUITY		4,045,241.19
	TOTAL LIABILITIES AND EQUITY		4,085,055.73

HYRUM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 31, 2026

IRRIGATION UTILITY FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>UTILITY REVENUES</u>					
54-3771 IRRIGATION SERVICE	31,662.53	348,543.68	380,000.00	31,456.32	91.7
54-3775 NEW CONNECTION FEES	.00	2,382.00	1,000.00	(1,382.00)	238.2
54-3779 MISCELLANEOUS REVENUES	.00	2,887.50	6,000.00	3,112.50	48.1
54-3781 INTEREST EARNINGS	2,537.01	32,597.90	49,000.00	16,402.10	66.5
54-3785 IMPACT FEE - "BUY-IN"	794.00	30,007.00	47,700.00	17,693.00	62.9
TOTAL UTILITY REVENUES	34,993.54	416,418.08	483,700.00	67,281.92	86.1
TOTAL FUND REVENUE	34,993.54	416,418.08	483,700.00	67,281.92	86.1

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 31, 2026

IRRIGATION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>IRRIGATION DEPARTMENT</u>					
54-5400-110 SALARIES AND WAGES	8,556.47	65,904.51	118,600.00	52,695.49	55.6
54-5400-115 OVERTIME	4,624.26	10,605.36	2,000.00	(8,605.36)	530.3
54-5400-130 EMPLOYEE BENEFITS	6,324.13	34,217.73	55,700.00	21,482.27	61.4
54-5400-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
54-5400-240 OFFICE SUPPLIES AND EXPENSE	52.10	4,035.21	7,000.00	2,964.79	57.7
54-5400-250 EQUIP SUPPLIES & MAINTENANCE	18.75	93.75	10,000.00	9,906.25	.9
54-5400-255 DISTRIB SYSTEM MAINTENANCE	4,334.84	22,603.38	30,000.00	7,396.62	75.3
54-5400-260 BLDGS & GROUNDS SUP & MAINT	.00	2,000.00	1,000.00	(1,000.00)	200.0
54-5400-270 UTILITIES	5,322.12	102,973.05	85,000.00	(17,973.05)	121.1
54-5400-280 TELEPHONE	77.05	651.80	450.00	(201.80)	144.8
54-5400-310 PROFESSIONAL SERVICES	798.00	13,958.81	10,000.00	(3,958.81)	139.6
54-5400-510 INSURANCE	.00	5,662.42	5,400.00	(262.42)	104.9
54-5400-540 IRRIGATION ASSESSMENTS	.00	80,106.33	97,000.00	16,893.67	82.6
54-5400-750 NEW CONSTRUCTION	.00	304,252.87	2,175,000.00	1,870,747.13	14.0
TOTAL IRRIGATION DEPARTMENT	30,107.72	647,065.22	2,597,650.00	1,950,584.78	24.9
TOTAL FUND EXPENDITURES	30,107.72	647,065.22	2,597,650.00	1,950,584.78	24.9
NET REVENUE OVER EXPENDITURES	4,885.82	(230,647.14)	(2,113,950.00)	(1,883,302.86)	(10.9)

HYRUM CITY CORPORATION
BALANCE SHEET
MAY 31, 2026

STORMWATER FUND

ASSETS

55-1010000	CASH IN COMBINED FUND	900,292.69	
55-1311000	ACCTS REC - STORMWATER	29,455.16	
55-1311001	ACCTS REC - PRIOR PERIOD	21,950.24	
55-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(66.80)	
55-1571000	DEFERRED OUTFLOW OF RESOURCES	4,463.00	
55-1611000	LAND & STOCK - STORM WATER	40,566.00	
55-1631000	STORM WATER IMPROVEMENTS	1,147,066.54	
55-1632000	DEPRECIATION - STORM WATER	(503,431.07)	
55-1651000	EQUIPMENT - STORMWATER UTILITY	225,244.55	
55-1652000	DEPRECIATION - STORM WATER EQU	(191,545.92)	
55-1711000	CONSTRUCTION IN PROGRESS	255,172.65	
		1,929,167.04	
	TOTAL ASSETS		1,929,167.04

LIABILITIES AND EQUITY

LIABILITIES

55-2211000	ACCRUED PAYROLL PAYABLE	387.00	
55-2223000	CURRENT PORTION, COMP ABSENCES	1,934.00	
55-2228000	ACCRUED VACATION - STORMWATER	1,616.30	
55-2228001	DEFERRED INFLOWS OF RESOURCES	9.00	
55-2228002	UNFUNDED PENSION PAYABLE	3,353.00	
55-2228100	ST ACCRUED SICK LEAVE	2,637.00	
55-2230100	LT ACCRUED SICK LEAVE - STORM	6,934.59	
		16,870.89	
	TOTAL LIABILITIES		16,870.89

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
55-2951000	STORMWATER FUND-UNAPPROPRIATED	1,908,343.12	
55-2971001	UNFUNDED PENSION ADJ.	(4,348.00)	
	REVENUE OVER EXPENDITURES - YTD	8,301.03	
		1,912,296.15	
	BALANCE - CURRENT DATE		1,912,296.15
	TOTAL FUND EQUITY		1,912,296.15
	TOTAL LIABILITIES AND EQUITY		1,929,167.04

HYRUM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 31, 2026

STORMWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
55-3740 STORM WATER INSPECTION FEES	150.00	6,150.00	15,000.00	8,850.00	41.0
55-3781 STORMWATER FEES	35,074.85	382,137.74	380,000.00	(2,137.74)	100.6
55-3791 INTEREST EARNINGS	2,786.11	33,774.59	58,000.00	24,225.41	58.2
TOTAL UTILITY REVENUES	38,010.96	422,062.33	453,000.00	30,937.67	93.2
TOTAL FUND REVENUE	38,010.96	422,062.33	453,000.00	30,937.67	93.2

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2026

STORMWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORMWATER DEPARTMENT</u>					
55-5500-110 SALARIES AND WAGES	1,940.38	21,900.29	20,500.00	(1,400.29)	106.8
55-5500-115 OVERTIME	124.75	1,063.37	1,000.00	(63.37)	106.3
55-5500-130 EMPLOYEE BENEFITS	849.68	9,433.14	10,100.00	666.86	93.4
55-5500-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
55-5500-230 TRAVEL & TRAINING	.00	854.80	1,000.00	145.20	85.5
55-5500-240 OFFICE SUPPLIES AND EXPENSE	.00	204.72	.00	(204.72)	.0
55-5500-250 EQUIP SUPPLIES & MAINTENANCE	6.25	31.25	2,500.00	2,468.75	1.3
55-5500-255 COLLECTION SYSTEM	596.00	10,427.53	15,000.00	4,572.47	69.5
55-5500-280 TELEPHONE	27.70	304.70	225.00	(79.70)	135.4
55-5500-310 PROFESSIONAL SERVICES	.00	29,216.24	30,000.00	783.76	97.4
55-5500-450 FLOOD CONTROL	.00	5.16	3,000.00	2,994.84	.2
55-5500-510 INSURANCE	.00	676.57	650.00	(26.57)	104.1
55-5500-740 EQUIPMENT	.00	.00	130,000.00	130,000.00	.0
55-5500-750 NEW CONSTRUCTION	.00	339,643.53	800,000.00	460,356.47	42.5
TOTAL STORMWATER DEPARTMENT	3,544.76	413,761.30	1,014,475.00	600,713.70	40.8
TOTAL FUND EXPENDITURES	3,544.76	413,761.30	1,014,475.00	600,713.70	40.8
NET REVENUE OVER EXPENDITURES	34,466.20	8,301.03	(561,475.00)	(569,776.03)	1.5

HYRUM CITY CORPORATION
 BALANCE SHEET
 MAY 31, 2026

SEWER FUND COLLECTIONS

ASSETS

56-1010000	CASH IN COMBINED FUND	742,713.10	
56-1631000	SEWERAGE COLLECTION SYSTEM	3,222,573.05	
56-1632000	DEPREC - SEWER COLLECT SYSTEM	(231,221.27)	
56-1642000	DEPREC - SEWER IMPROVEMENTS	(2,908,112.08)	
56-1651000	EQUIPMENT - SEWER UTILITY	44,200.00	
56-1652000	DEPRECIATION - SEWER EQUIPMENT	(44,182.71)	
	TOTAL ASSETS		<u><u>825,970.09</u></u>

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD		<u>825,970.09</u>	
BALANCE - CURRENT DATE			<u>825,970.09</u>
TOTAL FUND EQUITY			<u><u>825,970.09</u></u>
TOTAL LIABILITIES AND EQUITY			<u><u>825,970.09</u></u>

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2026

SEWER FUND COLLECTIONS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
56-3731 SEWER SERVICE	.00	259,457.19	612,500.00	353,042.81	42.4
56-3740 CUSTOMER SERVICE FEES	50.00	1,587.50	5,000.00	3,412.50	31.8
56-3741 INTEREST EARNINGS	2,429.22	40,721.78	50,000.00	9,278.22	81.4
56-3742 RENT - NON-OPERATING PROPERTY	.00	4,340.49	17,400.00	13,059.51	25.0
56-3744 MISCELLANEOUS REVENUES	.00	285.08	5,000.00	4,714.92	5.7
56-3747 IMPACT FEE - COLLECTION	436.00	21,177.79	34,900.00	13,722.21	60.7
TOTAL UTILITY REVENUES	2,915.22	327,569.83	724,800.00	397,230.17	45.2
<u>SEWER FUND TRANSFER</u>					
56-3830 TRANSFER FROM FUND 52	.00	766,838.53	.00	(766,838.53)	.0
TOTAL SEWER FUND TRANSFER	.00	766,838.53	.00	(766,838.53)	.0
TOTAL FUND REVENUE	2,915.22	1,094,408.36	724,800.00	(369,608.36)	151.0

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 31, 2026

SEWER FUND COLLECTIONS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER COLLECTION</u>					
56-5600-110 SALARIES AND WAGES	8,204.75	90,785.16	136,500.00	45,714.84	66.5
56-5600-115 OVERTIME	1,109.90	7,720.43	5,000.00	(2,720.43)	154.4
56-5600-116 ON CALL PAY	152.43	1,851.16	3,750.00	1,898.84	49.4
56-5600-130 EMPLOYEE BENEFITS	3,541.41	38,849.63	62,893.00	24,043.37	61.8
56-5600-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
56-5600-230 TRAVEL & TRAINING	.00	.00	2,000.00	2,000.00	.0
56-5600-240 OFFICE SUPPLIES & EXPENSE	.00	.00	500.00	500.00	.0
56-5600-250 LAB SUPPLIES	.00	231.28	.00	(231.28)	.0
56-5600-255 COLLECTION SYSTEM MAINTENANCE	.00	47,259.55	80,000.00	32,740.45	59.1
56-5600-270 UTILITIES	300.59	4,758.19	5,000.00	241.81	95.2
56-5600-280 TELEPHONE	262.50	1,826.71	.00	(1,826.71)	.0
56-5600-310 PROFESSIONAL SERVICES	2,082.50	75,156.16	150,000.00	74,843.84	50.1
56-5600-311 PRETREATMENT PROGRAM	.00	.00	30,000.00	30,000.00	.0
56-5600-510 INSURANCE	.00	.00	26,200.00	26,200.00	.0
56-5600-610 MISCELLANEOUS	.00	.00	2,000.00	2,000.00	.0
56-5600-750 NEW CONSTRUCTION	.00	.00	75,000.00	75,000.00	.0
TOTAL SEWER COLLECTION	15,654.08	268,438.27	579,343.00	310,904.73	46.3
TOTAL FUND EXPENDITURES	15,654.08	268,438.27	579,343.00	310,904.73	46.3
NET REVENUE OVER EXPENDITURES	(12,738.86)	825,970.09	145,457.00	(680,513.09)	567.8

HYRUM CITY CORPORATION
 BALANCE SHEET
 MAY 31, 2026

COURT TRUST FUND

ASSETS

72-1010000	CASH IN COMBINED FUND	(49,488.66)	
72-1111000	COURT BANK ACCOUNT		76,554.72	
72-1111001	FINES RECEIVABLE		840.00	
			<u> </u>	
	TOTAL ASSETS			<u>27,906.06</u>

LIABILITIES AND EQUITY

LIABILITIES

72-2131151	ACCTS PAY - J.P. COURT	(22,109.11)	
72-2131154	ACCTS PAY - TRUST ACCOUNT BAIL		25,212.19	
72-2140000	PAYABLES TO OTHER ENTITIES		24,802.98	
			<u> </u>	
	TOTAL LIABILITIES			<u>27,906.06</u>
	TOTAL LIABILITIES AND EQUITY			<u>27,906.06</u>

HYRUM CITY CORPORATION
 BALANCE SHEET
 MAY 31, 2026

FUND 90

ASSETS

90-1611000	LAND - GENERAL MUNICIPAL	1,424,075.79	
90-1621000	BUILDINGS - GENERAL MUNICIPAL	10,914,393.36	
90-1622000	DEPRECIATION - BUILDINGS	(6,623,637.95)	
90-1631000	IMPROVE - GEN MUNICIPAL	12,640,296.15	
90-1632000	DEPRECIATION - IMPROVEMENTS	(2,519,519.61)	
90-1651000	EQUIPMENT - GENERAL MUNICIPAL	6,186,184.81	
90-1652000	DEPRECIATION - EQUIPMENT	(3,445,355.72)	
90-1661000	INFRASTRUCTURE - ROADS	9,346,855.50	
90-1662000	DEPRECIATION - ROADS	(6,071,977.38)	
90-1671000	INFRASTRUCTURE-SIDEWALKS	2,360,609.18	
90-1672000	DEPRECIATION - SIDEWALKS	(1,907,923.07)	
90-1681000	INFRASTRUCTURE-CURB & GUTTER	1,307,406.31	
90-1682000	DEPRECIATION - CURB & GUTTER	(1,193,785.11)	
90-1711000	CONSTRUCTION IN PROGRESS	271,791.51	
	TOTAL ASSETS		<u>22,689,413.77</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
90-2971000	INVEST IN GENERAL FIXED ASSETS	<u>22,689,413.77</u>	
	BALANCE - CURRENT DATE		<u>22,689,413.77</u>
	TOTAL FUND EQUITY		<u>22,689,413.77</u>
	TOTAL LIABILITIES AND EQUITY		<u>22,689,413.77</u>

HYRUM CITY CORPORATION
 BALANCE SHEET
 MAY 31, 2026

FUND 95

ASSETS

95-1311411	LEVIED PROP TAXES REC 5 YEAR	7,943.82	
95-1571000	DEFERRED OUTFLOW OF RESOURCES	252,379.00	
95-1841000	SPEC FUND AMTS TO BE PROVIDED	131,635.00	
	TOTAL ASSETS		391,957.82

LIABILITIES AND EQUITY

LIABILITIES

95-2223000	CURRENT PORTION, COMP ABSENCES	34,383.00	
95-2228000	ACCRUED VAC PAY - GENERAL	21,073.05	
95-2228001	DEFERRED INFLOWS OF RESOURCES	511.00	
95-2228002	UNFUNDED PENSION PAYABLE	189,645.00	
95-2228100	ST ACCRUED SICK LEAVE	29,557.00	
95-2230100	LT ACCRUED SICK LEAVE - GEN	101,759.95	
	TOTAL LIABILITIES		376,929.00

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
95-2971001	UNFUNDED PENSION ADJ.	7,085.00	
95-2972100	UNCOLLECTED PROPERTY TAX	7,943.82	
	BALANCE - CURRENT DATE	15,028.82	
	TOTAL FUND EQUITY		15,028.82
	TOTAL LIABILITIES AND EQUITY		391,957.82