



## CITY COUNCIL MEETING

Thursday, April 16, 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, April 16, 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. [Annette Francis – To discuss approving a new permitted use in the C-2 overlay zone to allow for small-scale cottage housing designed to provide attainable, owner-occupied housing through an innovative cooperative ownership model.](#)
10. **INTRODUCTION AND APPROVAL OF RESOLUTIONS AND ORDINANCES**
  - A. [Resolution 26-13 - A resolution establishing Parade Application and Vendor Fees for Hyrum City Star Spangled Celebration and other City Events.](#)
  - B. [Resolution 26-14 - A resolution encouraging outdoor water conservation and providing for potential outdoor water restrictions in response to drought conditions.](#)
  - C. [Ordinance 26-12 - An ordinance adding Chapter 2.02 Form of Government to Title 2 Administration and Personnel to the Hyrum City Municipal Code to formally define Hyrum City's form of government as a Six-Member Form of Government.](#)
11. **OTHER BUSINESS**
  - A. [Consideration and approval of a power connection at AJ's Park for UDOT.](#)
  - B. [Consideration and approval to formalize an Irrigation Agreement from 2020.](#)
  - C. [Consideration and approval to formalize an Irrigation Water Agreement with agricultural property owners from 2010.](#)

- D. [Consideration and award of a sole source bid for a key card access system.](#)
- E. [Budget Report.](#)
- F. Mayor and City Council reports.

## 12. ADJOURNMENT

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**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 **13th day of April, 2026**. Stephanie Fricke, MMC, City Recorder.



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

## City Council Agenda Information

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**To:** Mayor Miller and City Council

**From:** Tony Ekins, City Planner

**Date:** April 10, 2026

**Subject:** Annette Francis, Discussion – Propose a new permitted use in the C-2 overlay zone to allow for small-scale cottage housing designed to provide attainable, owner-occupied housing through an innovative cooperative ownership model.

**Summary:**

Annette Francis requested to discuss with the Hyrum City Council a potential future amendment to the Hyrum City Code that could include small-scale cottage housing land uses that provide attainable, owner-occupied housing through an innovative cooperative ownership model. Following the discussion, Annette Francis may petition to amend the Hyrum City Zoning Code to include an ordinance that regulates the land use and petition to locate the land use within the Commercial Zone C-2 (downtown and west commercial district) as a permitted use.

**City Council Meeting Details:**

- Meeting Date: April 2, 2026
- Council Role: Discussion

**Attachments:**

1. Applicant requests to present a digital format presentation to the City Council.



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## City Council Agenda Information

**To:** Mayor Steve Miller and City Council  
**From:** Robert Stroud, Recreation Manager  
**Date:** April 9, 2026  
**Subject:** Resolution 26-13 – Establishing a Fee Structure for Parade Entry and Vendor Booths; and Participation at City Markets and Events

**Summary:** **This resolution proposes establishing a formal fee structure for participation in Hyrum City parades and for vendors operating at city-sanctioned events, markets, and food truck gatherings. As community events continue to grow, a consistent and equitable fee schedule ensures fair access, offsets administrative costs, and supports ongoing city event programming.**

### **Parade Entry Fees**

Hyrum Resident: \$0.00

Hyrum Business / Commercial Entity: \$0.00

Non-Hyrum Resident: \$0.00

Non-Hyrum Business / Commercial Entity: \$25.00

### **Parade Entry Fee Exemptions (No Charge)**

Hyrum Resident: \$0.00

Hyrum Business / Commercial Entity: \$0.00

Non-Hyrum Resident: \$0.00

Specialized / Novelty Vehicles – antique, vintage, and classic cars and other unique vehicles entered in the spirit of community celebration (not intended for commercial dealership promotion): \$0.00 Bands or Music Groups: \$0.00

High School Groups: \$0.00

Royalty (City or Rodeo): \$0.00

City Groups and Sponsors: \$0.00

### **Vendor Fees – City Functions, Markets, and Food Trucks**

Standard Vendor Fee: \$20.00

Electricity Add-On Fee (optional, for vendors requiring power access): \$10.00

Staff recommends the City Council adopt Resolutions 26-13 establishing the above parade entry and vendor fee structure, effective immediately upon adoption. Fees are due at the time of registration and are non-refundable unless the event is cancelled by the City. Exemption categories will be verified by the Recreation Department prior to event participation.

RESOLUTION 26-13

A RESOLUTION ESTABLISHING PARADE APPLICATION AND VENDOR FEES FOR HYRUM CITY STAR SPANGLED CELEBRATION AND OTHER CITY EVENTS.

WHEREAS, Hyrum City annually celebrates Independence Day through multiple activities collectively known as the Hyrum City Star Spangled Celebration; and

WHEREAS, events in Hyrum City can include parades, vendor booths, markets, and food truck gatherings that continue to grow in participation and attendance; and

WHEREAS, vendor fees for booths during celebrations help offset costs associated with electricity, garbage services, landscaping, and event planning; and

WHEREAS, parade entry fees help offset costs associated with parade operations, including law enforcement, traffic control, and street sweeping; and

WHEREAS, the City Council finds that establishing a consistent and equitable fee structure ensures fair access, supports ongoing event programming, and helps recover administrative and operational costs;

NOW, THEREFORE, be it resolved that the Hyrum City Council hereby approves and adopts the Star Spangled Celebration Parade and other City Events Parade Entry Fees and Vendor Fees as follows:

1. Parade Entry Fees:
  - Non-Hyrum Business / Commercial Entity: \$25.00
2. Parade Entry Fee Exemptions: The following participants shall be exempt from parade entry fees:
  - Hyrum Resident
  - Hyrum Business / Commercial Entity
  - Non-Hyrum Resident
  - Specialized / Novelty Vehicles (including antique, vintage, and classic cars, and other unique vehicles entered in the spirit of community celebration and not for commercial dealership promotion)
  - Bands or Music Groups
  - High School Groups
  - Royalty (City or Rodeo)
  - City Groups and Event Sponsors
3. Vendor Fees
  - City Functions, Markets, and Food Trucks
  - Standard Vendor Fee: \$20.00

- Electricity Add-On Fee (optional, for vendors requiring power access): \$10.00

4. Administration

City staff are authorized to administer, implement, and adjust event logistics consistent with this Resolution. Any future fee modifications shall be approved by the City Council.

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

ADOPTED AND PASSED by the City Council this 16<sup>th</sup> day of April, 2026.

HYRUM CITY

BY: \_\_\_\_\_  
Steve J. Miller  
Mayor

ATTEST:

\_\_\_\_\_  
Stephanie Fricke City  
Recorder

Posted: \_\_\_\_\_

| <b>Roll Call Vote -</b>       | <b>Aye</b>               | <b>Nay</b>               | <b>Absent</b>            |
|-------------------------------|--------------------------|--------------------------|--------------------------|
| Councilmember Rebecca Foulger | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Councilmember Michael Nelson  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Councilmember Nalyn Nelson    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Councilmember Craig Rasmussen | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Councilmember James L. Wright | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |



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## City Council Agenda Information

**To:** Mayor Steve Miller and City Council

**From:** Stephanie Fricke, City Recorder

**Date:** April 13, 2026

**Subject:** Resolution 26-14 – A resolution encouraging outdoor water conservation and providing for potential outdoor water restrictions in response to drought conditions in 2026.

### Summary:

The proposed resolution is being presented to ensure that Hyrum City is prepared to respond quickly and effectively to potential water shortages resulting from current drought-like conditions.

At this time, Hyrum City is not implementing mandatory water restrictions. The City is only encouraging residents to begin conserving water, particularly for outdoor use, in anticipation of possible reduced water availability due to low snowpack and uncertain stream flows. Early conservation efforts will help extend available water supplies and reduce the likelihood of more severe restrictions later in the season.

However, water conditions can change rapidly depending on stream levels, weather patterns, and runoff. If water supplies become limited, the City must be in a position to act quickly to protect essential water resources and maintain system stability.

This resolution is necessary because it formally authorizes the Mayor to determine when water restrictions are required and to implement appropriate measures without delay. Due to the possibility of extreme drought conditions this summer, the resolution grants the Mayor authority to determine when water restrictions are necessary and to establish the type and extent of such restrictions based on existing water conditions, consistent with Hyrum City Code Section 13.20.400.

The resolution also establishes a clear enforcement process if restrictions become necessary. When water restrictions are in place, any person observed using water in violation of the restrictions or engaging in wasteful use of water will receive an initial warning. If the same water user is found to be in violation a second time, the City will take enforcement action, including termination of the water user's connection for the remainder of the irrigation season and issuance of a fine of up to \$299.00, consistent with applicable provisions of the Hyrum City Code.

Importantly, water restrictions will not be implemented unless and until stream levels and water supply conditions indicate that such measures are necessary. This resolution simply provides the framework and authority to act when needed.

In summary, Hyrum City is currently advocating for voluntary water conservation. Approval of this resolution is a proactive step that allows the City to be prepared, responsive, and responsible in managing its water resources should conditions worsen.

**Recommendation:**

Mayor Miller has requested staff prepare literature, signs, and social media advertisements on water conservation this year and is asking the City Council to approve this resolution so that if water restrictions are necessary the City can enforce those restrictions.

**City Council Meeting Details:**

- Meeting Date: April 16, 2026
- Council Role: Discussion and roll call vote

## RESOLUTION 26-14

A RESOLUTION ENCOURAGING OUTDOOR WATER CONSERVATION AND PROVIDING FOR POTENTIAL OUTDOOR WATER RESTRICTIONS IN RESPONSE TO DROUGHT CONDITIONS IN 2026.

WHEREAS, Hyrum City relies on both culinary and pressurized irrigation water systems to serve its residents; and

WHEREAS, the State of Utah is experiencing drought-like conditions due to low snowpack levels this year; and

WHEREAS, reduced snowpack, river flows, and precipitation levels are expected to impact the availability of water for outdoor use during the upcoming summer season; and

WHEREAS, Hyrum City is preparing for a potential shortage of outdoor water and finds it necessary to encourage residents to conserve water; and

WHEREAS, the City may need to implement outdoor watering restrictions for both culinary and irrigation water systems depending on changing weather conditions, river flow, and water availability; and

WHEREAS, such restrictions may include limiting outdoor watering to two (2) to three (3) times per week or less, based on available water supply; and

WHEREAS, residents west of 800 East are encouraged to avoid outdoor watering between the hours of 10:00 a.m. and 6:00 p.m. to reduce evaporation and improve efficiency; and

WHEREAS, residents are further encouraged to begin conservation efforts by reducing watering frequency to maintain lawns at minimal levels necessary for survival; and

WHEREAS, pursuant to Hyrum City Code Section 13.20.400 (Scarcity of Water), whenever it is deemed necessary by the Mayor and City Council, the Mayor may, by proclamation, limit the use of water to such extent as may be required, and it is unlawful to violate such proclamation; and

WHEREAS, pursuant to Hyrum City Code Section 13.20.420 (Wastefulness), it is unlawful for any water user to waste or misuse irrigation water, and users are required to exercise good judgment and make all possible efforts to conserve water; and

WHEREAS, pursuant to Hyrum City Code Section 13.20.570 (Violation - Penalty), violations of water regulations may be subject to penalties, including fines or other enforcement actions.

NOW, THEREFORE, BE IT RESOLVED by the City Council of Hyrum City, Cache County, State of Utah, as follows:

1. Water Conservation Encouraged

Residents of Hyrum City are strongly encouraged to conserve outdoor watering with both culinary and pressurized irrigation water in anticipation of potential drought conditions.

2. Recommended Watering Practices

Residents are encouraged to:

- Limit outdoor watering to two (2) to three (3) times per week or less;
- Residents west of 800 East are to avoid watering between the hours of 10:00 a.m. and 6:00 p.m.; and
- During restrictions, use only the minimum amount of water necessary to sustain landscaping.

3. Potential Water Restrictions

Based on snowpack, river flow, and precipitation conditions, Hyrum City may implement mandatory outdoor watering restrictions. Such restrictions may include, but are not limited to, limitations on watering frequency, duration, and timing for both culinary and secondary water irrigation systems.

4. Authority to Implement Restrictions

Due to the possibility of extreme drought conditions for the 2026 irrigation season, the Hyrum City Council hereby authorizes the Mayor of Hyrum City to determine when water restrictions are necessary and to establish the type and extent of such restrictions based on existing water conditions, consistent with Hyrum City Code Section 13.20.400.

5. Enforcement of Water Restrictions

When water restrictions are in place, any person observed using water in violation of the restrictions or engaging in wasteful use of water shall receive an initial warning. If the same water user is found to be in violation a second time, the City may take enforcement action, including:

- Termination of the water user's connection for the remainder of the irrigation season; and
- Issuance of a fine of up to \$299.00, consistent with applicable provisions of the Hyrum City Code.

6. Compliance with City Code

When water use restrictions are in place, all water users shall comply with Hyrum City Code provisions related to water conservation and wastefulness. Continued violations may result in additional enforcement actions, including penalties or termination of service as provided by law.

7. Public Awareness

City staff are directed to promote public awareness regarding water conservation practices and any implemented restrictions.

8. Administration

City staff are authorized to administer, implement, and adjust event logistics consistent with this Resolution. Any future fee modifications shall be approved by the City Council.

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

ADOPTED AND PASSED by the City Council this 16<sup>th</sup> day of April, 2026.

HYRUM CITY

BY: \_\_\_\_\_  
Steve J. Miller  
Mayor

ATTEST:

\_\_\_\_\_  
Stephanie Fricke  
City Recorder

Posted: \_\_\_\_\_

| <b>Roll Call Vote -</b>       | <b>Aye</b>               | <b>Nay</b>               | <b>Absent</b>            |
|-------------------------------|--------------------------|--------------------------|--------------------------|
| Councilmember Rebecca Foulger | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Councilmember Michael Nelson  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Councilmember Nalyn Nelson    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Councilmember Craig Rasmussen | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Councilmember James L. Wright | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |



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## City Council Agenda Information

**To:** Mayor Miller and City Council

**From:** Stephanie Fricke, City Recorder

**Date:** April 13, 2026

**Subject:** Ordinance 26-12 adding Chapter 2.02 Form of Government to Title 2 Administration and Personnel to the Hyrum City Municipal Code to formally define Hyrum City's form of government as a Six-Member Council Form of Government.

### Summary:

The proposed ordinance to adopt Chapter 2.02, defining Hyrum City's form of government, is intended to formally codify the City's governing structure within the municipal code.

During recent research related to the process for filling a vacated City Council seat, it became apparent that Hyrum City's form of government was not clearly identified within the Hyrum City Municipal Code. While state law—specifically Utah Code §10-3b-301—provides for various forms of municipal government, the absence of a clearly codified designation for Hyrum City required additional time and effort to determine the correct statutory procedures applicable to the City.

Because the City's form of government was not explicitly stated in the code, it created unnecessary delays in confirming the proper process for filling the vacated seat. This lack of clarity could also lead to confusion in future administrative or legal matters where the form of government directly impacts procedure, authority, or responsibilities.

Adopting this ordinance will:

- Clearly define Hyrum City's form of government as a six-member council form of government;
- Provide transparency and clarity for elected officials, staff, and the public;
- Ensure consistency with applicable Utah state law; and
- Improve efficiency in future decision-making and legal determinations by eliminating ambiguity.

### Recommendation:

Hyrum City Recorder Stephanie Fricke is recommending the city council adopt Ordinance 26-12 adding Chapter 2.02 Form of Government to Title 2 Administration and Personnel to the Hyrum City Municipal Code to formally define Hyrum City's form of government as a Six-Member Council Form of Government. Codifying this information in the municipal code is a proactive step to ensure that Hyrum City's governmental structure is clearly established, easily accessible, and consistently applied moving forward.

### City Council Meeting Details:

- Meeting Date: April 16, 2026
- Council Role: Information, discussion, possible roll call vote

## ORDINANCE 26-12

WHEREAS, on January 6, 1994, the Hyrum City Council passed and posted an ordinance adopting the "Hyrum City Municipal Code", a recodification of municipal ordinances encompassing the "Revised Ordinances of Hyrum City" and ordinances adopted through July 15, 1993; and

WHEREAS, Utah State Code Section §10-3b-301 sets forth the different forms of municipal government; and

WHEREAS, Hyrum City has been operating as a six-member council form of government and the City desires to formally define its form of government within the Hyrum City Municipal Code; and

WHEREAS, pursuant to Utah Code §10-3b-301, municipalities may adopt a six-member council form of government; and

WHEREAS, the governing body of Hyrum City consists of a six-member City Council, which includes the Mayor and five City Council Members; and

WHEREAS, the Mayor serves as the presiding officer of the City, acts as the ceremonial head and Chief Executive Officer of the City, and is generally a nonvoting member except in the case of a tie or as otherwise provided by law; and

WHEREAS, the Mayor does not possess veto power over ordinances, tax levies, or appropriations, and may appoint an administrative assistant consistent with applicable law and budgetary provisions; and

WHEREAS, the Mayor and City Council serves as the legislative body of Hyrum City, with authority to enact ordinances, adopt budgets, levy taxes, and exercise all legislative powers granted by law; and

WHEREAS, in the absence or incapacity of the Mayor, the City Council may designate one of its members to serve as Mayor Pro Tempore to preside over meetings and perform the duties of the Mayor; and

WHEREAS, the City Council finds it to be in the best interest of the City to codify its governing structure consistent with state law;

NOW, THEREFORE, the Hyrum City Council hereby adopts, passes, and publishes the following:

AN ORDINANCE ADDING CHAPTER 2.02 FORM OF GOVERNMENT TO TITLE 2 ADMINISTRATION AND PERSONNEL TO THE HYRUM CITY MUNICIPAL CODE TO FORMALLY DEFINE HYRUM CITY'S FORM OF GOVERNMENT AS A SIX-MEMBER COUNCIL FORM OF GOVERNMENT.

BE IT ORDAINED by the City Council of Hyrum City, Cache County, State of Utah, as follows:

1. Chapter 2.02 Form of Government of Title 2 Administration and Personnel of the Hyrum City Municipal Code is hereby added to read as follows:

**2.02.010 Six-Member Council Form of Government.**

Hyrum City operates under the six-member council form of government as authorized by Utah State Code §10-3b-301, and consistent with the provisions set forth therein.

2. REPEALER. All ordinances, AND resolutions of the City, or parts thereof inconsistent herewith, are hereby repealed, but only to the extent of such inconsistency. This repealer shall not be construed as reviving any law, order, resolution or ordinance or part thereof.

3. DECLARATION OF SEVERABILITY. Should any provision, clause, or paragraph of this ordinance or the application thereof to any person or circumstance be declared by a court of competent jurisdiction to be invalid, in whole or in part, such invalidity shall not affect the other provisions or applications of this ordinance or the Hyrum City Municipal Code to which these amendments apply. The valid part of any provision, clause, or paragraph of this ordinance shall be given independence from the invalid provisions or applications and to this end the parts, sections, and subsections of this ordinance, together with the regulations contained therein, are hereby declared to be severable.

4. EFFECTIVE DATE. This ordinance shall become effective upon posting three (3) copies in three (3) public places within Hyrum City.

5. ADOPTION. This ordinance is hereby adopted and passed by the Hyrum City Council this of 16<sup>th</sup> day of April, 2026.

HYRUM CITY

BY: \_\_\_\_\_  
Steve J. Miller  
Mayor

ATTEST:

\_\_\_\_\_  
Stephanie Fricke  
City Recorder

Posted: \_\_\_\_\_

| <b>Roll Call Vote -</b>       | <b>Aye</b>               | <b>Nay</b>               | <b>Absent</b>            |
|-------------------------------|--------------------------|--------------------------|--------------------------|
| Councilmember Rebecca Foulger | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Councilmember Michael Nelson  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Councilmember Nalyn Nelson    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Councilmember Craig Rasmussen | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Councilmember James L. Wright | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |



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## City Council Agenda Information

**To:** Mayor Miller and City Council  
**From:** Larry Coleman, Power & Light Superintendent  
**Date:** 4/9/2026  
**Subject:** UDOT Power Connection at AJ Park

### Summary:

UDOT is asking for approval of a power connection in order to install a camera to monitor traffic and roadway conditions during the summer and winter months.

The camera will be pole-mounted and located near the hydro dam up Blacksmith Fork Canyon. This will provide the best view of both east and west travel lanes.

Because of the area, there is limited sunshine to allow for a solar powered camera, UDOT has experimented with some trial applications the past two winters with solar powered cameras in and around AJ's Park and the hydro dam. The batteries will not last more than 2-3 days without having adequate time to charge.

UDOT will pay for all incurred costs associated with this project, including materials, labor, and equipment. This camera will also be metered so they will be billed the monthly fees and usage.

There will be no incurred cost to Hyrum City

Hyrum City Ordinance 25-02 amending City Code 12.16.235(see attached), requires City Council approval of a connection outside of Hyrum City limits for public infrastructure, I am here on behalf of UDOT to make this request.

### Recommendation:

Larry Coleman, Power Superintendent, is recommending approval of a pole-mounted camera to be installed by UDOT near the Hydro Dam up Blacksmith Fork Canyon.

### City Council Meeting Details:

- Meeting Date: 4/16/2026
- Council Role: vote to approve a power connection to UDOT in Blacksmith Fork Canyon

### Attachments: (2)

-Map of proposed area

-Ordinance 25-02 amending City Code 13.16.235

17-001-0002  
STATE OF UTAH

NO RECORD

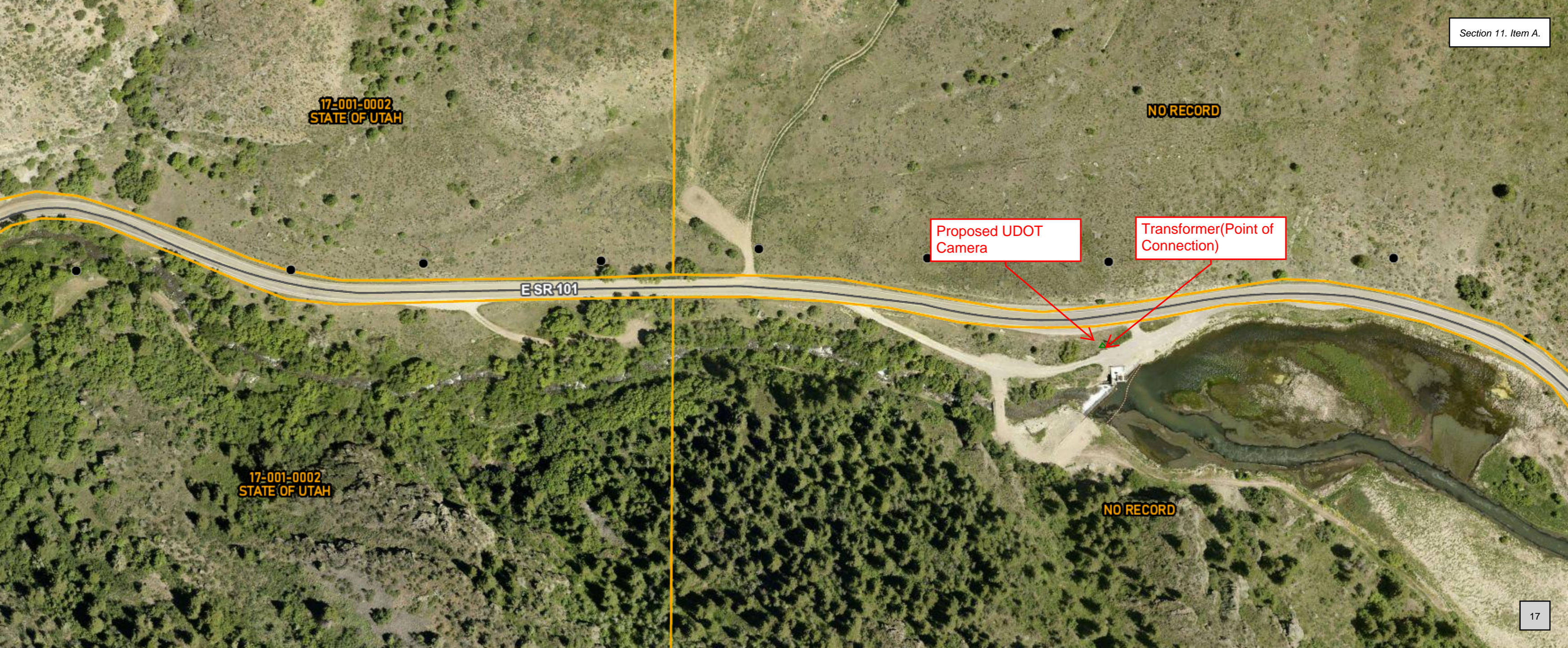
Proposed UDOT  
Camera

Transformer (Point of  
Connection)

ESR-101

17-001-0002  
STATE OF UTAH

NO RECORD



**13.16.235 Distribution System Extension - Outside City Limits**

Extensions of and connections to the the municipal electrical distribution system will not be approved outside city limits unless it is on Hyrum City's property or for Hyrum City Corporation, and/pr public or quasi-public infrastructure needs and any requests need to be approved by the Hyrum City Council.

HISTORY

*Approved by Ord. [25-02](#) on 1/16/2025*



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## City Council Agenda Information

**To:** Mayor Miller and City Council  
**From:** Stephanie Fricke, City Recorder  
**Date:** April 13, 2026  
**Subject:** Irrigation Water Agreement with Patsy Swenson

### Summary:

This item is being presented to the City Council to clarify and formalize the terms of a prior administrative agreement and to ensure consistency with current City policy and fee structure. The City Council never approved this agreement, it was approved by the former City Administrator.

In 2020, Hyrum City provided written permission to Wayne Jewkes, acting on behalf of Patsy Swenson (his mother), to allow potential use of the City's pressurized irrigation system if a shallow well serving the property were to fail or be negatively impacted during the installation of water lines in the area. The intent of this agreement was to provide a contingency water source only if the existing shallow well became unusable due to construction activities.

Under the terms of that approval, no water shares were turned into the City, and no connection fees or impact fees were collected at the time of connection. However, the agreement clearly reflects that if the property were later converted from agricultural use or permanently connected to the pressurized irrigation system, standard City requirements, including water shares, impact fees, and connection fees would apply in full.

Councilmember Craig Rasmussen, Public Utilities Director Kade Maughan, and myself reviewed the written letter and determined the proposed agreement accurately reflects the original intent, including but not limited to:

- No irrigation use on the 4th of July;
- A meter (50% paid by City) and Installation of the at 100% the property owner's expense (City pay's half of meter in good faith that shallow well dried up due to installation of utility lines) ;
- Use of 7 GPM nozzles, with a total allocation limited to 2 acre-feet of water (for 2 acres of ground) or as may be allocated by the water user, not to exceed the water limit;
- A regulated irrigation schedule of 7 days on and 4 days off;
- Water use may be reduced during drought conditions as determined by the City; and
- Agricultural user fee to offset system pumping costs.

Additionally, due to significant increases in Hyrum City's power rates the proposed agreement includes the fee per acre of ground from \$30 to \$60 to more accurately reflect current operational costs.

The intent of the original written agreement was that, although the parcel consists of approximately 10 acres, irrigation water use would be limited strictly to the historically irrigated area served by the shallow well and not expanded beyond that footprint. Based on review of historical aerial imagery through Google Earth, it is estimated that approximately 2 acres were actively irrigated under the shallow well system. This aligns with standard irrigation calculations of approximately 1 acre-foot of water per acre of ground per irrigation season.

This agreement should have been drafted as a detailed, formal agreement at the time rather than a simple letter, in order to clearly define the intent and expectations of both the City and Wayne Jewkes. Bringing this item forward now will provide a more permanent and enforceable document, replacing the informal 2020 letter with a clear agreement that reflects City standards and protects both parties moving forward.

This clarification ensures that water usage remains consistent with historic agricultural use and City policy, and that any future expansion of irrigation beyond the historic footprint would require full compliance with City connection, impact, and water share requirements.

This summary is provided to ensure the Council has a clear understanding of the original intent, historical use, and current policy application as this item is considered.

**Recommendation:**

Mayor Miller has requested that this agreement be ready for approval by April 16 to ensure that the participating farmer receives a 30-day notice prior to implementation of the agreement.

**City Council Meeting Details:**

- Meeting Date: April 16, 2026
- Council Role: Discussion and vote

## IRRIGATION WATER AGREEMENT

This Irrigation Water Use Agreement (this “Agreement”) is entered into this \_\_\_ day of April, 2026, by and between **Gerald C. and Patsy R. Swenson Revocable Trust** (the “Water User”) and the **City of Hyrum**, a municipal corporation of the State of Utah (the “City”). The Water User and the City may be referred to collectively as the “Parties.”

WHEREAS, the Water User are the owners of real property identified as Parcel No. 01-079-0001, consisting of approximately 10 acres and located near Highway 165 and 6600 South in Hyrum, Utah (the “Property”); and

WHEREAS, in or about March 2020, the Water User allowed the City to stage utility boring operations from the Property in connection with municipal utility installation; and

WHEREAS, the Parties desire to memorialize the City’s agreement regarding the impact to the existing shallow well located on the Property (See Exhibit A).

### AGREEMENT

NOW, THEREFORE, in consideration of the mutual covenants and agreements set forth herein, the Parties agree as follows:

1. Shares, Connection and Impact Fees. In 2020 the Water User did not dedicate irrigation shares, nor did they pay any connection or impact fees for connection to the City’s pressurized irrigation system. In the event the Property is no longer used for agricultural purposes, the Water User shall be required to pay all applicable connection fees, impact fees, and submit water shares as required by City Ordinance to continue to be connected to the pressurized irrigation system. If connection fees, impact fees, and water shares are not submitted at the time it is no longer used for agricultural purposes the pressurized irrigation connection will be immediately disconnected by the City.
2. Water Meter Installation and Maintenance. The City agrees to pay fifty percent (50%) of the cost of such meter due to the inconvenience experienced by the Water User in connection with the original 2020 agreement. Water User shall be required to pay 50% of the cost and install, at Water User’s sole cost and expense, a water meter on the single Water User’s connection to the Water System by June 1, 2027. The meter shall be installed in a location that allows the City to read the meter without obstruction, and in a manner reasonably approved by the City and shall be capable of accurately measuring water flow and usage. The City may monitor flow and usage by reading the meter to verify the limits of Section 5. Similarly, annual water use or reduced flow due to drought conditions may be determined by meter reading and/or by recording operating heads.

The Water User shall be solely responsible for the repair, maintenance, and replacement of the water meter serving the Water User’s connection. If the City determines that the water meter is damaged, malfunctioning, inaccessible, or otherwise not functioning properly, the City shall notify the Water User. The Water User shall repair or replace the meter, at the Water User’s expense, within fourteen (14) days of such notice, unless a different time period is approved by the City. Failure to timely repair or replace a meter may result in suspension of water delivery or other remedies available to the City

under this Agreement or applicable law.

By signing this Agreement, the Water User expressly grants permission to the City to enter upon the applicable property, at reasonable times, for the purpose of accessing, reading, inspecting, testing, maintaining, or verifying the water meter.

3. Rate Schedule. The Water User shall make an annual payment to the City by December 1 of each year in the amount of sixty dollars (\$60.00) per acre (two acres of ground is historical use) for the previous water season. Non-payment shall subject the Water User to possible termination of this agreement or refusal to divert water through the Water System. The City may amend the rate schedule from time to time, provided that any adjustment shall be reasonably related to the costs of operation, maintenance, repair, and administration of the Water System, and shall be approved in accordance with applicable municipal procedures. Written notice of any adjustment shall be provided to the Water User at least sixty (60) days prior to the due date of payment.

4. Use of Water. The Parties acknowledge and agree that the purpose of this irrigation connection is to supply water equivalent to the portion of the Property historically irrigated by the existing shallow well, which is estimated to be two (2) acres or less.

5. Time of Use. Water usage from the pressurized irrigation system shall be limited and regulated as follows: irrigation shall be conducted on a seven (7) days on, four (4) days off schedule, using a nozzle not to exceed seven (7) gallons per minute; total annual water usage shall not exceed two (2) acre-feet. Upon installation of the required water meter, total water usage shall not exceed 651,704 gallons per irrigation season. Water user shall not use the pressurized irrigation system from the weekend before July 4<sup>th</sup> through July 4<sup>th</sup>.

6. City Access. By signing this Agreement, the Water User expressly grants permission to the City to enter upon the applicable property, at reasonable times, for the purpose of accessing, reading, inspecting, testing, maintaining, or verifying the water meter(s). City shall make reasonable efforts to provide reasonable prior notice before entering the Property, except in case of emergency or where immediate access is reasonably necessary to protect the Water System or ensure compliance with this Agreement.

7. Drought and Water Use Restrictions. The City reserves the right, in its reasonable discretion, to limit the amount of water delivered through the pressurized irrigation system to or used upon the Property in the event of drought conditions or other circumstances resulting in a reduced water supply. Any such determination by the City shall be made in good faith and based upon reasonable considerations of available water resources and system capacity. City shall provide written notice to each Water User at least seven (7) days prior to any drought or water use restriction becoming effective.

8. Force Majeure & Release. In the event of drought, earthquake, or other act of God, the City shall have no liability for interruption of service. Water User waive any claims for crop loss or other damages arising from such events.

9. Indemnification. Water User agrees to indemnify, defend, and hold harmless the City from and against any and all claims, damages, liabilities, and expenses arising out of or related to such Water User's use of the pressurized irrigation system, including but not limited to overuse, misuse, or violation of this Agreement.
10. Notice of Breach; Dispute Resolution. In the event a Party desires to claim that the other Party has breached the terms of this Agreement, the claiming Party shall give written notice to the non-claiming Party of such breach, which notice shall include a brief summary of the facts and circumstances upon which such claim is based. If the Parties are unable to resolve the dispute resulting from such claim within sixty (60) days after the date upon which the written notice of breach was delivered, the Parties shall, prior to commencing litigation, submit the matter to mediation, to be conducted by a mutually-acceptable mediator.
11. Governing Law. This Agreement and all amendments hereto shall be governed by the laws of the State of Utah. The exclusive jurisdiction for any litigation arising out of or on account of this Agreement shall be in the courts of the State of Utah.
12. Binding Effect. The terms and provisions of this Agreement shall be binding upon and inure to the benefit of the heirs, successors and assigns of the respective Parties.
13. Severability. The invalidity or unenforceability of any part of this Agreement shall not invalidate or affect the validity or enforceability of any other provision of this Agreement, which shall continue to govern the rights and obligations of the Parties hereto as though the invalid or unenforceable provisions were not a part hereof.
14. Attorney's Fees. In the event any Party shall be in default hereof or violation of the provisions hereof, such defaulting Party shall pay the non-defaulting Party's (be it one or more) attorney's fees and costs incurred by such non-defaulting Party in enforcing this Agreement whether by court action in a court of competent jurisdiction or otherwise.
15. Successors in Interest. The provisions of this Agreement shall be binding upon the Parties' respective successors and assigns.
16. Authority. Each undersigned below warrants and covenants that they have the requisite authority to enter into this Agreement and has full authority to bind the party they represent for and on behalf of the applicable Water User or City.
17. No Third-Party Beneficiaries. This Agreement is solely for the benefit of the Parties.
18. Entire Agreement. This Agreement constitutes the entire understanding of the Parties and supersedes all prior agreements.

IN WITNESS WHEREOF, the Parties execute this Water Use Agreement as of the date first set forth above.

**CITY:**

THE CITY OF HYRUM, UTAH  
a Utah municipal corporation

\_\_\_\_\_  
Steve Miller  
Mayor

**WATER USER:**

| _____  | _____ | _____ | _____ |
|--|-------|-------|-------|
|  | Name  | Title | Date  |
| Gerald C Sweson & Patsy R<br>Swenson Revocable Trust |       |       |       |



Mayor, Ste Section 11. Item B.  
Council Me

Steve Adams  
Kathy Bingham  
Jared L. Clawson  
Paul C. James  
Craig Rasmussen

City Administrator  
Ron W. Salvesen

Recorder  
Stephanie B. Fricke

Treasurer  
Todd Perkins

March 6, 2020

Re: Surface Well at 6600 South & Highway 165

Wayne Jewkes,

In exchange for allowing city utility boring to be staged from your family's property (01-079-0001), Hyrum City agrees to allow a connection to the City pressurized irrigation system if this utility installation negatively effects the shallow well you have at this location. If connection was needed no impact fees would be charged for an agricultural connection to water the area currently supplied by this existing well. At connection, normal use charges would be assessed and water shares required by current city ordinance would apply.

Thank you for working with us to be able to complete these utility installations. We will work with the developer to make sure your property is protected and restored to proper condition following installations.

Sincerely,

A handwritten signature in cursive script that reads "Ron Salvesen".

Ron Salvesen  
Hyrum City Administrator



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:** Stephanie Fricke, City Recorder  
**Date:** April 13, 2026  
**Subject:** Irrigation Water Agreement

### Summary:

The irrigation water agreement is being presented to the City Council for approval to formalize, update, and reaffirm the terms originally approved by the City Council in 2010.

In 2010 Jared and Michael Clawson requested permission to connect properties they were leasing to Hyrum City's pressurized irrigation system. Following the Clawsons' initial request, Corey Nielsen and others requested a connection in 2012, and additional property, including Farrell Petersen's, was added in 2018. The City Council approved the original connection based on Natural Resources Conservation Service (NRCS) calculations and the representation that sprinkler irrigation would reduce water usage, with the City receiving two-thirds of the farmers water since sprinkler irrigation uses approximately one-third of the water compared to traditional methods. As part of that approval, the City also required agricultural properties included in the agreement to pay \$30 per acre to help offset pumping and maintenance costs.

Since that initial approval, the agreement itself was never fully formalized in a clear, comprehensive document reflecting all conditions established by the City Council. This became evident during recent reviews, prompting the need to bring forward a complete and updated agreement for formal adoption.

Councilmember Craig Rasmussen, Public Utilities Director Kade Maughan, and myself conducted an extensive review of historical City Council minutes, prior draft agreements, NRCS reports, and related documentation. This effort was undertaken to ensure the proposed agreement accurately reflects the original intent and all conditions placed by the City Council, including but not limited to:

- No irrigation use on the 4th of July;
- Installation of water meters at each property at the property owner's expense;
- A collective maximum usage limit not to exceed 1,346 gallons per minute;
- Use of 7 GPM nozzles;
- A regulated irrigation schedule of 7 days on and 4 days off;
- Water use may be reduced during drought conditions as determined by the City; and
- Agricultural user fees to offset system pumping costs.

Additionally, due to significant increases in Hyrum City's power rates since 2010, approximately doubling over that time, the proposed agreement updates the per-acre fee from \$30 to \$60 to more accurately reflect current operational costs.

The agreement also establishes that it will be renewed annually unless terminated by either party, providing flexibility while maintaining oversight.

Considerable time and research have gone into ensuring this agreement is accurate, complete, and consistent with the City Council's original direction. The agreement is currently under review by City Attorney Jon Jenkins, and minor revisions may be presented prior to final approval.

Mayor Miller has requested that this agreement be ready for approval by April 16 to ensure that participating farmers receive a 30-day notice prior to implementation of the agreement.

Approval of this agreement will formalize longstanding arrangements, ensure cost recovery aligns with current conditions, and provide clear, enforceable terms moving forward.

If you have any questions, please contact me, Kade, or Craig prior to Thursday's meeting.

**Recommendation:**

Mayor Miller has requested that this agreement be ready for approval by April 16 to ensure that participating farmers receive a 30-day notice prior to implementation of the agreement.

**City Council Meeting Details:**

- Meeting Date: April 16, 2026
- Council Role: Discussion and vote

**WATER USE AGREEMENT**

This Water Use Agreement (this "**Agreement**") is entered into this \_\_\_\_ day of April, 2026, by and among the following property owners: Cody L. and Collette G. Mathews, Cody & Colette Mathews, Claudia S. Evans Inter Vivos Trust, Farrell D. Petersen Revocable Trust, Aldon and Michele Watkins Living Trust, Church of Jesus Christ of Latter-Day Saints, Gerald C Swenson & Patsy R Sweson Revocable Trust, JN Farms LLC, and Nielsen Revocable Trust, (collectively, the "**Water Users**") and the City of Hyrum, a municipal corporation in the State of Utah (the "**City**"; and together with the Water Users as the "**Parties**").

**RECITALS**

A. The Water Users own land within or adjacent to Hyrum City (the "**Property**"). The total geographical area of the Property is one hundred and eighty-four-four hundredths (186.44) acres. The Property is divided amongst the Water Users in the following manner:

| Water Users:                                       | Parcel #    | Acres       |
|--|-------------|-------------|
| Aldon & Michele Watkins Living Trust               | 01-073-0012 | 11.9 acres  |
| Church of Jesus Christ of Latter-Day Saints        | 01-074-0001 | 10 acres    |
| Gerald C Swenson & Patsy R Swenson Revocable Trust | 01-074-0002 | 10 acres    |
| Claudia S Evans Inter Vivos Trust                  | 01-074-0005 | 5 acres     |
| Claudia S Evans Inter Vivos Trust                  | 01-074-0006 | 5 acres     |
| JN Farms LLC                                       | 01-074-0004 | 13 acres    |
| JN Farms LLC                                       | 01-072-0002 | 18.25 acres |
| JN Farms LLC                                       | 01-072-0005 | 0.86 acres  |
| JN Farms LLC                                       | 01-074-0003 | 20 acres    |
| JN Farms LLC                                       | 01-074-0010 | 15.39 acres |
| JN Farms LLC                                       | 01-074-0016 | 1.7 acres   |
| Nielsen Revocable Trust                            | 01-074-0018 | 2 acres     |
| Farrell D. Petersen Revocable Trust                | 01-071-0002 | 37.25 acres |
| Cody & Colette Mathews                             | 01-074-0007 | 15 acres    |
| Cody L. & Colette G. Mathews                       | 01-074-0008 | 21.09 acres |

B. The Water Users hold shares in the O’Berry Canal and/or the Main Canal of the Hyrum Irrigation Company (collectively as the "**Shares**"; or individually as a "**Share**"). The Shares entitle the Water Users to the use of a certain amount of secondary water from the Hyrum Irrigation Company (the "**Secondary Water**"). Each O’Berry Canal irrigation Share represents three and a half (3.50) acre feet of water per Share owned on a normal water year; however in years of drought the acre feet allotment per share is reduced.

C. The City owns and operates a pressurized secondary water system (the "**Water System**").

- D. The Parties desire to enter into an agreement by which (1) the City will allow the Water Users to access the Water System in order to pump and transport the Secondary Water to the Property, for the Water Users' use on the Property, and (2) the Water Users will provide Secondary Water to the City as established in this agreement.
- E. The City agrees to allow the Water Users to connect to and utilize the Water System for the delivery and application of Secondary Water to the Water Users' portion of the Property. In consideration for such access and use, the Water Users acknowledge and agree that the Water Users are to sprinkle the Property at a maximum combined flow rate of three (3.0) CFS, subject to the conditions of the Agreement.

**NOW, THEREFORE,** for good consideration, the amount and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. Use of Water System. Upon the execution of this Agreement, the City shall permit the Water Users to use the Water System for the purpose of pumping and transporting the Secondary Water to the Property for the Water Users' use of such Secondary Water, all pursuant to the terms and conditions set forth herein, as follows:
- a. The City may use for its own purposes any excess Secondary Water not used by the Water Users on the Property.
  - b. The Water Users shall be entitled to use the Water System to transport only that water represented by Shares currently held or in the future acquired by the Water Users. The Water Users are not entitled to use any water from the Porcupine Reservoir, which water belongs to the City, nor are the Water Users entitled to use any Hyrum Irrigation Company water shares owned by Hyrum City. Further, the Water Users may not use any effluent resulting from the City's sewer water recycling project.
  - c. The Water Users acknowledge and agree that the City does not control nor dictate the time at which the Hyrum Irrigation Company releases Secondary Water into its distribution system, nor the amount of water released into its distribution system, and that the City makes no representations or warranties with respect to the same.
  - d. Each Water User represents and warrants that its use of Secondary Water through the Water System is authorized under the applicable water rights, irrigation company rules, and Utah law. The Water Users shall be solely responsible for obtaining any approvals required by the

Utah State Engineer for any change in point of diversion, place of use, or nature of use.

2. Term. The initial term of this Agreement shall commence as of June 1, 2026, and shall continue for a period of one year. Thereafter, the Agreement shall automatically renew for successive one-year periods unless a Party provides at least thirty (30) days' written notice of non-renewal prior to June 1 of any year. The City may terminate this Agreement immediately as to any Water User for non-payment, repeated violations, or misuse of the Water System upon written notice.
 

In the event of termination by one or more Water Users, the remaining Water Users shall retain proportional rights to available system capacity, unless otherwise reallocated by written agreement approved by the City.
3. Disclaimer. Nothing in this Agreement shall be construed as a transfer, change, or conveyance of any water right. Any change in point of diversion, place of use, or nature of use shall require approval from the Utah State Engineer.
4. Flow. The Water Users shall not, collectively, exceed 1,346 gallons per minute (3.0 CFS) at any time. In drought conditions, the City may reduce the maximum flow on a pro-rata basis. If demand exceeds available capacity, water shall be allocated pro-rata according to the number of irrigation shares held by each Water User.
5. Tie-Ins / Connections (Meters). Presently, there are five (5) separate tie-ins on the Properties as shown on the map attached as Exhibit A. The Water Users may relocate such tie-ins, provided the Water Users consult with and receive approval from the City as to the relocation of the tie-ins; and the number of tie-ins on the Property shall never exceed eight (8), which represents one (1) connection per Water User. In the event there becomes greater than eight (8) individual Water Users on the Property, no additional tie-ins shall be granted to such additional Water Users, absent the City providing written approval for such and the additional Water Users being added as a party to this Agreement—or a similar agreement granting the issuance of additional tie-ins on the Property. Each separate Water User is required to have their own meter at the tie-in location as per Section 9.
6. Rate Schedule. The Water Users shall make an annual payment to the City by December 1 of each year in the amount of sixty dollars (\$60.00) per acre of ground connected to Hyrum City's Water System as identified in Recital A. for the previous water season. Non-payment shall subject the Water User to possible termination of this agreement or refusal to divert water through the Water System. The City may amend the rate schedule from time to time, provided that any adjustment shall be reasonably related to the costs of operation, maintenance, repair, and administration of the Water System, and

shall be approved in accordance with applicable municipal procedures. Written notice of any adjustment shall be provided to the Water Users at least sixty (60) days prior to the due date of payment.

7. Time of Use. The Water Users shall be permitted to divert water from the Water System for agricultural purposes only, according to the following usage pattern: Seven (7) days on, four (4) days off (See Exhibit B-NRCS Report). Furthermore, Water Users may utilize the Water System for Secondary Water only when O’Berry Canal water is conveyed in the Main Canal to Hyrum City as identified on the Hyrum Irrigation Company Schedule for the O’Berry Canal attached as Exhibit C. Time of use may be altered in accordance with adjustments to the Hyrum Irrigation Company Schedule.

Water Users shall not use the Water System for Secondary Water from the weekend before July 4th through July 4th.

8. Program of Use Submission. Water Users shall submit to the City, in a form reasonably acceptable to the City, a written water program of use identifying the planned irrigation use of Secondary Water delivered through the Water System (the “Program of Use Submission”). The Program of Use Submission shall include, at a minimum:
- (a) The Water User’s name;
  - (b) The applicable parcel number(s);
  - (c) The number of irrigation heads to be used (7 gpm nozzle flow);
  - (d) A copy of Hyrum Irrigation Company Share Certificate(s) that includes the number of irrigation shares allocated to the Property. Water shares provided for Water System use cannot be duplicative of shares used for irrigation of other properties.

Water Users shall update and resubmit the program of use to the City as reasonably requested or as changes occur.

Water Users are required to coordinate their schedule of use such that the combined flow of water from the Water System shall not exceed one thousand three hundred forty-six (1,346) gallons per minute for all concurrent users. See Section 4. Flow. Flow will be monitored by the City through metered use or by counting active irrigation heads.

9. Water Meter Installation and Maintenance. Each Water User shall purchase and install, at the Water User’s sole cost and expense, a city approved water meter on each Water User’s connection to the Water System by June 1, 2027. All meters shall be installed in a location that allows the City to read the meter without obstruction, and in a manner reasonably approved by the City and shall be capable of accurately measuring water flow and usage. The City may monitor concurrent flow by reading meters and totaling the flow reading to verify the limits of Section 4. Flow. Similarly, annual water use or reduced flow due to drought conditions may

be determined by meter reading and/or by recording operating heads.

The Water User shall be solely responsible for the repair, maintenance, and replacement of any water meter serving the Water User's connection(s). If the City determines that a water meter is damaged, malfunctioning, inaccessible, or otherwise not functioning properly, the City shall notify the Water User. The Water User shall repair or replace the meter, at the Water User's expense, within fourteen (14) days of such notice, unless a different time period is approved by the City. Failure to timely repair or replace a meter may result in suspension of water delivery or other remedies available to the City under this Agreement or applicable law. If a Water User exceeds the maximum allowable flow or otherwise violates the flow limitations set forth in this Agreement, the City may, upon notice, temporarily suspend or restrict such Water User's access to the Water System until compliance is achieved. Repeated violations may constitute grounds for termination of this Agreement as to that Water User.

10. City Access. By signing this Agreement, the Water User expressly grants permission to the City to enter upon the applicable property, at reasonable times, for the purpose of accessing, reading, inspecting, testing, maintaining, or verifying the water meter(s). City shall make reasonable efforts to provide reasonable prior notice before entering the Property, except in case of emergency or where immediate access is reasonably necessary to protect the Water System or ensure compliance with this Agreement.
11. Drought and Water Use Restrictions. The City reserves the right, in its reasonable discretion, to limit the amount of Secondary Water delivered to or used upon the Property in the event of drought conditions or other circumstances resulting in a reduced water supply. Any such determination by the City shall be made in good faith and based upon reasonable considerations of available water resources and system capacity. City shall provide written notice to each Water User at least seven (7) days prior to any drought or water use restriction becoming effective.
12. Force Majeure & Release. In the event of drought, earthquake, or other act of God, the City shall have no liability for interruption of service. Water Users waive any claims for crop loss or other damages arising from such events.
13. Indemnification. Each Water User agrees to indemnify, defend, and hold harmless the City from and against any and all claims, damages, liabilities, and expenses arising out of or related to such Water User's use of the Water System, including but not limited to overuse, misuse, or violation of this Agreement.
14. Notice of Breach; Dispute Resolution. In the event a Party desires to claim that the other Party has breached the terms of this Agreement, the claiming Party shall give written notice to the non-claiming Party of such breach, which notice shall include a brief summary of the facts and circumstances upon which such claim is based. If the Parties are unable to resolve the dispute resulting from such claim

within sixty (60) days after the date upon which the written notice of breach was delivered, the Parties shall, prior to commencing litigation, submit the matter to mediation, to be conducted by a mutually-acceptable mediator. All costs associated with any mediation shall be split equally between the Parties.

15. Governing Law. This Agreement and all amendments hereto shall be governed by the laws of the State of Utah. The exclusive jurisdiction for any litigation arising out of or on account of this Agreement shall be in the courts of the State of Utah, County of Cache.
16. Binding Effect. The terms and provisions of this Agreement shall be binding upon and inure to the benefit of the heirs, successors, and assigns of the respective Parties.
17. Severability. The invalidity or unenforceability of any part of this Agreement shall not invalidate or affect the validity or enforceability of any other provision of this Agreement, which shall continue to govern the rights and obligations of the Parties hereto as though the invalid or unenforceable provisions were not a part hereof.
18. Attorney's Fees. In the event any Party shall be in default hereof or violation of the provisions hereof, such defaulting Party shall pay the non-defaulting Party's (be it one or more) attorney's fees and costs incurred by such non-defaulting Party in enforcing this Agreement whether by court action in a court of competent jurisdiction or otherwise.
19. Successors in Interest. The provisions of this Agreement shall be binding upon the Parties' respective successors and assigns.
20. Authority. Each undersigned below warrants and covenants that they have the requisite authority to enter into this Agreement and has full authority to bind the party they represent for and on behalf of the applicable Water User or City.
21. No Third-Party Beneficiaries. This Agreement is solely for the benefit of the Parties.
22. Entire Agreement. This Agreement constitutes the entire understanding of the Parties and supersedes all prior agreements.

IN WITNESS WHEREOF, the Parties execute this Water Use Agreement as of the date first set forth above.

**CITY:**

**THE CITY OF HYRUM, UTAH**  
a Utah municipal corporation

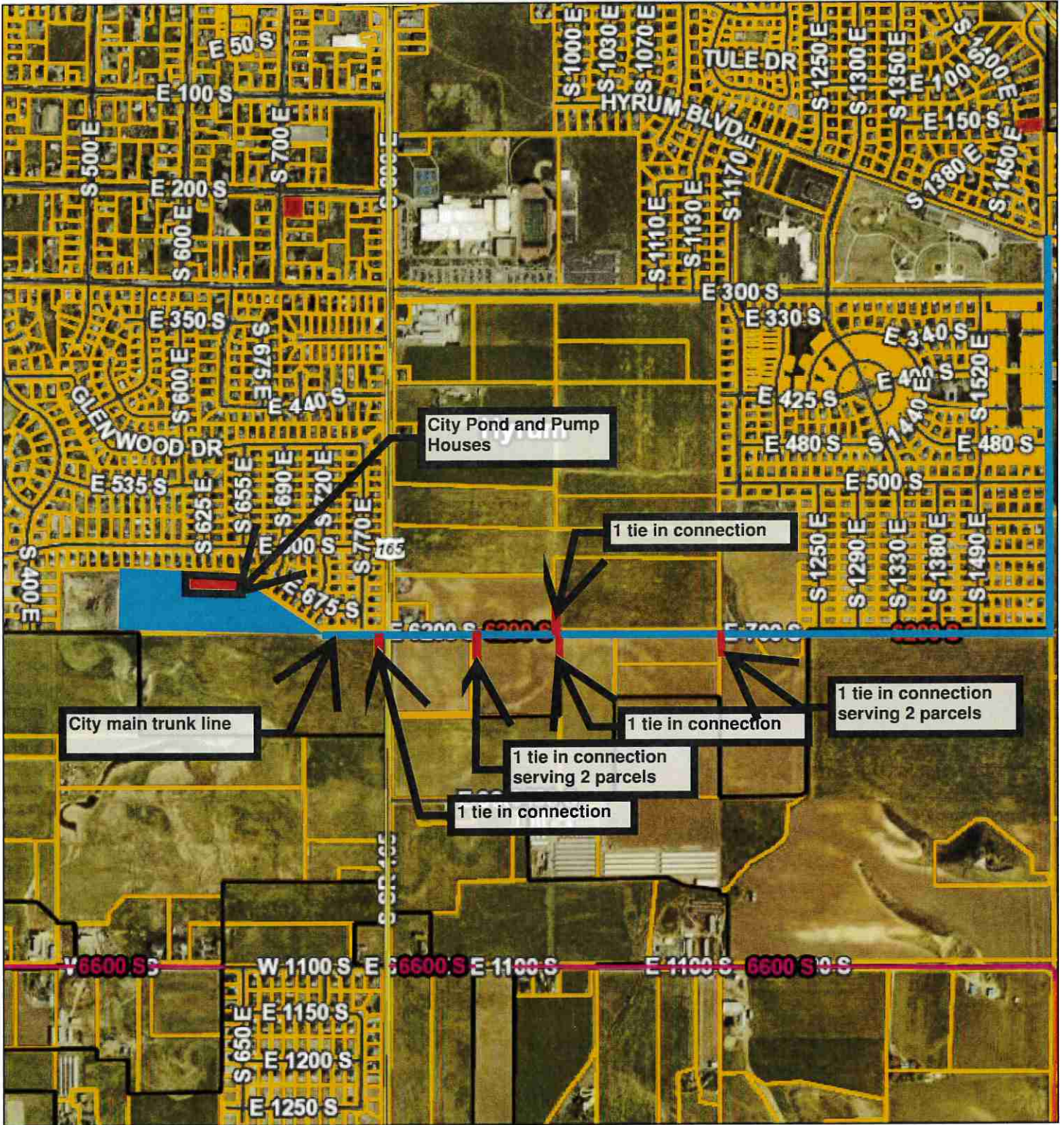
\_\_\_\_\_  
Steve Miller  
Mayor

**WATER USERS:**

|  |               |                |               |
|--|---------------|----------------|---------------|
| _____<br>Aldon & Michele Watkins Living Trust              | _____<br>Name | _____<br>Title | _____<br>Date |
| _____<br>Church of Jesus Christ of Latter-Day Saints       | _____<br>Name | _____<br>Title | _____<br>Date |
| _____<br>Gerald C Sweson & Patsy R Swenson Revocable Trust | _____<br>Name | _____<br>Title | _____<br>Date |
| _____<br>Claudia S Evans Inter Vivos Trust                 | _____<br>Name | _____<br>Title | _____<br>Date |
| _____<br>JN Farms LLC                                      | _____<br>Name | _____<br>Title | _____<br>Date |
| _____<br>Nielsen Revocable Trust                           | _____<br>Name | _____<br>Title | _____<br>Date |
| _____<br>Farrell D. Petersen Revocable Trust               | _____<br>Name | _____<br>Title | _____<br>Date |

|                        |       |       |       |
|------------------------|-------|-------|-------|
| _____                  | _____ | _____ | _____ |
| Cody & Colette Mathews | Name  | Title | Date  |

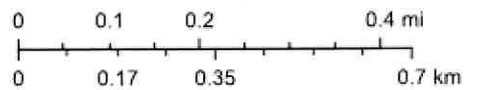
|                              |       |       |       |
|------------------------------|-------|-------|-------|
| _____                        | _____ | _____ | _____ |
| Cody L. & Colette G. Mathews | Name  | Title | Date  |



4/10/2026, 7:15:33 AM

1:18,056

- Taxes Due / Unpaid
- Future
- Class B Surface Type
- Private
- Asphalt
- Municipal Boundaries
- Gravel
- County Boundary
- Dirt
- Cache Parcels



Vantor



Natural Resources Conservation Service  
NORTH LOGAN FIELD OFFICE  
1860 N 100 E  
NORTH LOGAN, UT 84341-1784  
Phone: (435) 753 - 5616 Fax: (435) 755 - 2117

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SUBJECT: Water Requiriments for Clawson and Son's Dairy/Derle Nielson Irrigation System

TO: Hyrum City

DATE: October 7, 2010

Preliminary irrigation designs for Clawson & Son's Dairy as well as Derle Nielson have been prepared. These designs take into account the type of soil, the crop to be grown and the climatic data for the specific area. These designs are being compiled impart of technical assistance through USDA-NRCS.

Sprinkler irrigation systems differ from flood systems in that they are designed to only allow 50% of depleted moisture from the soil before it is replenished. Sprinkler systems are designed to place smaller amounts of water applied more frequently to increase the efficiency of the water applied to the crop. Typical wild flood systems apply large amounts of water in a short amount of time and are typically between 35% and 40 % efficient compared to sprinkler systems which are between 65% and 70% efficient.

Through these preliminary designs it is shown that there will be approximately eight fields irrigated using wheel line systems. These systems range from using 52gpm to 238gpm. The maximum water used with all the systems running at one time or worst case scenario will be approximately 3cfs or 1346gpm. It will be up to Clawson's/ Nielson's and or the canal company to determine what to do with the extra water that is normally delivered for the flood system. From my understanding this flow can reach large volumes of water with the above systems limited to 3cfs maximum. Any additional water delivered is typically the landowner's responsibility as typically canals have a hard time allowing for large changes in water flow. This potentially could mean fairly large amounts of water being delivered for the length of the water turn. More precise volumes of how much water this has been in the past and may be available from the canal company or land owner records.

As part of rotational cropping the growers will have approximately 25% of their land in a grain crop. These crops are grown on any one given field for two or three years to rest it from Alfalfa. Grain crops peak their water use in June and are harvested sometime in July. This would also mean a 25% drop in water usage on a typical year in mid July through the water season. The only time this usage would resume in August or September is on the years that the crop is to be rotated back into an alfalfa variety if fall planting method is used.



Natural Resources Conservation Service  
NORTH LOGAN FIELD OFFICE  
1860 N 100 E  
NORTH LOGAN, UT 84341-1784  
Phone: (435) 753 - 5616 Fax: (435) 755 - 2117

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The flow values for this design are what the NRCS preliminary design is based upon. These values may change a little one way or the other as the final design is calculated and submitted for approval. Final calculations and values will not be available until a final design is completed and signed by an authorized employee.

Casey Miller  
Soil Conservation Technician  
North Logan Field Office

## Hyrum Irrigation Company 2026 Water Schedule

Hyrum City  
60 W. Main Street  
Hyrum, UT 84319

Shares: 201.55

Ditch: OB1

Every: 14 Days 12 Hours

|    | START TURN |          | END TURN  |         |
|----|------------|----------|-----------|---------|
|    | DATE       | TIME     | DATE      | TIME    |
| 1  | 5/12/2026  | 12:22 AM | 5/23/2026 | 8:00 PM |
| 2  | 5/26/2026  | 12:22 PM | 6/7/2026  | 8:00 AM |
| 3  | 6/10/2026  | 12:22 AM | 6/21/2026 | 8:00 PM |
| 4  | 6/24/2026  | 12:22 PM | 7/6/2026  | 8:00 AM |
| 5  | 7/9/2026   | 12:22 AM | 7/20/2026 | 8:00 PM |
| 6  | 7/23/2026  | 12:22 PM | 8/4/2026  | 8:00 AM |
| 7  | 8/7/2026   | 12:22 AM | 8/18/2026 | 8:00 PM |
| 8  | 8/21/2026  | 12:22 PM | 9/2/2026  | 8:00 AM |
| 9  | 9/5/2026   | 12:22 AM | 9/16/2026 | 8:00 PM |
| 10 | 9/19/2026  | 12:22 PM | 10/1/2026 | 8:00 AM |

### Water Use Regulations

1. No exchange of water will be permitted which interferes with other people's right to use their water turn and without permission of the water master.
2. Required: At the end of the allotted time of any stockholder to the use of water, he/she shall turn the same back into the canal or ditch from which the water was diverted.
3. Persons not desiring to use their water turn or wishing to exchange waer must notify the water master at least 12 hours before the beginning of such turn.
4. This ticket is subject to canellation if the water supply decreases below a certain standard.

Hyrum Irrigation Company  
Officers and Directors



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:** Stephanie Fricke, City Recorder  
**Date:** April 13, 2026  
**Subject:** Consideration and Award of Bid for a key card access system at the City Office.

**Summary: Sole Source Award to Stone Security**

This item is being presented to the City Council to award a sole source bid to Stone Security in the amount of \$10,035.73 for the installation of a key card access system at the City Office.

The proposed system includes initial installation at the City Office employee entrance, along with the software necessary to expand the system to additional City facilities in the future. This scalability is a key factor in the recommendation, as it allows the City to implement a unified access control system across all City buildings rather than managing multiple independent systems.

The software provides enhanced security features, including the ability to limit or restrict access to specific doors during designated hours and to assign access levels to individual users. In addition, the system tracks entry and exit activity, allowing the City to monitor facility access and improve overall security and accountability.

A sole source award is justified in this case because Stone Security offers a system that is compatible with future expansion needs and provides the specific functionality required by the City. Implementing a single, standardized system ensures consistency, reduces long-term integration issues, and avoids the inefficiencies and added costs associated with multiple or incompatible systems.

Approval of this purchase will allow the City to take an important step toward improving building security while establishing a scalable platform for future access control needs across all City facilities.

**Recommendation:**

Mayor Miller is requesting awarding the bid to Stone Security in the amount of \$10,035.73. It will allow the City to take an important step toward improving building security while establishing a scalable platform for future access control needs across all City facilities.

**Attachments:**

1. Bid from Stone Security

We have prepared a quote for you

City Office - Employee Door

Quote # 023162 Version 1

Prepared for:

Hyrum City

Prepared by:

Clayton White

## Products

| MPN                | Product Description  | Qty      | Price             | Ext. Price        |
|--------------------|--|----------|-------------------|-------------------|
| 9400-630           | HES Electric Strike - 9400, Rim Exit, Slim, Pullman Latch (1/2"), Stainless - 9400-630   | 1        | \$422.00          | \$422.00          |
| 40NKS-00-000000    | Reader - Signo 40, Switch, Pigtail, Standard Profile (Mobile, SEOS, iClass /SE/SR, Prox), Black Body w/ Silver Trim - 40NKS-00-000000  | 1        | \$327.00          | \$327.00          |
| DS160              | REX - Exit Motion Sensor w/ Sounder, Door Monitor - DS160 (use with optional TP160)  | 1        | \$112.00          | \$112.00          |
| TP160              | REX - Exit Motion Sensor, Trim Plate, Gray - TP160 (use with DS160)  | 1        | \$2.35            | \$2.35            |
| 184-12-W           | Door Sensor - 1" Recessed, Steel Door Contact, White - 184-12-W  | 1        | \$7.50            | \$7.50            |
| SAS-GTWY-01        | SAS On-Premise Gateway, Version 01; OS Included, Mounting Bracket Included - SAS-GTWY-01   | 1        | \$681.00          | \$681.00          |
| LNL-M2220          | Lenel - Intelligent Dual Reader Controller, MP Series - LNL-M2220  | 1        | \$2,365.00        | \$2,365.00        |
| FPO150-B100C8D8E4  | Access Power Supply/Charger - 12A/12V or 6A/24V, 8 Controlled Outputs (fused), 8 Distributed Outputs (fused), B100 Secondary Voltage Module, E4 Enclosure (24" x 20" x 6.5") - FPO150-B100C8D8E4 | 1        | \$766.00          | \$766.00          |
| BT1212             | Battery, 12VDC, 12AH - 3.75" x 5.94" x 3.5" (WxLxH) - BT1212   | 2        | \$88.00           | \$176.00          |
| 2000PGGMH / H10302 | Credential - iClass Smart Card (2kb memory, 2 ap.), ThinCard, 37 Bit, Non Duplicated, Printed #, White, Horizontal Slot - 2000PGGMH / H10302   | 100      | \$4.98            | \$498.00          |
| 446100             | Wire - Access, 4 Elem Comp Cable CMP White Jkt - 1,000' Roll - 446100  | 0.3      | \$1,292.00        | \$387.60          |
| <b>Labor</b>       | <b>Installation, Configuration &amp; Cabling</b>   | <b>1</b> | <b>\$3,851.50</b> | <b>\$3,851.50</b> |

Subtotal: **\$9,595.95**

Estimated Tax: **\$427.96**

## Door License - Monthly Fee

| MPN         | Product Description   | Qty | Price   | Ext. Price |
|-------------|---|-----|---------|------------|
| SAS-RDR-200 | Lenel Elements - Monthly Reader & Lock Fee (VAR TOTALREADER COUNT IS 200 OR LESS) - SAS-RDR-200 | 1   | \$11.00 | \$11.00    |

Subtotal: **\$11.00**

Estimated Tax: **\$0.82**

## Statement of Work

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### ■ Deliverable

Stone Security will install and configure a card access system that will be able to expand as needs arise. This will allow controlled access and reporting on who accesses the door and when.

### ■ Exclusions

Assumes door and hardware in good working order.

Assumes work to be done during regular business hours.

## City Office - Employee Door

**Prepared by:**

**Salt Lake**

Clayton White  
+14358811643

Clayton.White@stonesecurity.net

**Ship To:**

**Hyrum City**

60 W Main St  
Hyrum, UT 84319

Hailey Brown  
+14352456033  
hailey.brown@hyrumcity.gov

**Bill To:**

**Hyrum City**

60 W Main St  
Hyrum, UT 84319

Hailey Brown  
+14352456033  
hailey.brown@hyrumcity.gov

**Quote Information:**

**Quote #: 023162**

Version: 1  
Delivery Date: 12/02/2025  
Expiration Date: 01/01/2026  
Net 30

## Quote Summary

| Description                | Amount     |
|----------------------------|------------|
| Products                   | \$9,595.95 |
| Door License - Monthly Fee | \$11.00    |

Subtotal: **\$9,606.95**  
Estimated Tax: **\$428.78**  
Total: **\$10,035.73**

This quote is issued subject to BearCom's standard terms of sale: <https://bearcom.com/terms-of-sale>

Quote valid until expiration date as noted on quote and prices are subject to change.

**Pricing:**

Payment of all applicable state and local taxes are the responsibility of the customer. Please verify that all taxes are correct based on your organization and notify Stone Security if any changes are needed.

Quotes and pricing terms are negotiated between Customer and Stone Security and may be unique to the Customer. Therefore, and except as otherwise provided by law, Customer hereby agrees to keep the pricing arrangement confidential for a period of no less than three (3) years from the date of the signed quote. Customer will not use this confidential information in furtherance of its business, or the business of anyone else, whether or not in competition with Stone Security.

Credit Card payments are subject to a 3% processing fee.

**Return Policy:**

Purchases are subject to a 30 day return policy on products which are unopened and in new condition. Returns may be subject to a restocking fee depending on manufacturer restrictions. Custom products and open boxes are nonreturnable.

**Support:**

Systems not covered by a Support Agreement will be billed time and materials.

**Warranty:**

Stone Security warrants all labor and materials installed at the job site for 90 days from the installation date, excluding normal wear and tear or product abuse. A representative will assess any damage caused by Stone Security. If found to be due to faulty workmanship or materials,

Stone Security will repair or replace the defective material at no cost.

**Acceptance:**

By signing below, you agree to the Pricing, Deliverables, Return Policy and Support of this Quote and are duly authorized to sign on behalf of the Company. Please note that all materials will be invoiced upon quote acceptance or receipt of Purchase Order.

**Salt Lake**

**Hyrum City**

Signature: \_\_\_\_\_

Signature: \_\_\_\_\_

Name: Clayton White \_\_\_\_\_

Name: \_\_\_\_\_

Title: Account Manager \_\_\_\_\_

Date: \_\_\_\_\_

Date: 12/02/2025 \_\_\_\_\_

**Quote Information:**

Quote # 023162 Version 1



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

## City Council Agenda Information

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**To:** Mayor Miller and City Council  
**From:** Todd Perkins, Treasurer  
**Date:** April 13, 2026  
**Subject:** Consideration and Approval of a March 2026 Budget Report.

**Summary:** **The City Treasurer is informing the Mayor and Council of March 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 Nibley and Wellsville paid their Library user fees.
- Payments out of the Capital Projects Fund to contractors working on Libbie Springs have slowed.
- In the Electric Fund increased because of two JBS payments received in March.
- 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. March Budget Report.

HYRUM CITY CORPORATION  
COMBINED CASH INVESTMENT  
MARCH 31, 2026

COMBINED CASH ACCOUNTS

|            |                               |                  |
|------------|-------------------------------|------------------|
| 01-1111000 | GENERAL CHECKING ACCT         | 1,847,439.78     |
| 01-1112000 | XPRESS DEPOSIT ACCOUNT        | 97,672.75        |
| 01-1113000 | PAYROLL CHECKING ACCOUNT      | 121,084.53       |
| 01-1151000 | UNDESIGNATED CASH - PTIF      | 899,804.80       |
| 01-1151100 | BANK OF UTAH                  | 3,108,548.74     |
| 01-1151500 | CACHE VALLEY BANK SAVINGS     | 16,143,045.27    |
| 01-1151710 | PTIF SWR DEBT SERVICE #4099   | 209,324.63       |
| 01-1151720 | PTIF-SWR O&M RESERVE #4100    | 253,220.51       |
| 01-1175000 | UTILITY CASH CLEARING         | ( 646.21)        |
|            | TOTAL COMBINED CASH           | 22,679,494.80    |
| 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 | ( 22,073,628.60) |
|            | TOTAL UNALLOCATED CASH        | <u>.00</u>       |

CASH ALLOCATION RECONCILIATION

|    |   |                  |
|----|---|------------------|
| 10 | ALLOCATION TO GENERAL FUND                      | 1,947,123.02     |
| 45 | ALLOCATION TO CAPITAL PROJECTS FUND             | 168,079.31       |
| 51 | ALLOCATION TO WATER UTILITY FUND                | 2,272,616.81     |
| 52 | ALLOCATION TO SEWER UTILITY FUND                | 7,210,411.00     |
| 53 | ALLOCATION TO ELECTRIC UTILITY FUND             | 8,032,083.91     |
| 54 | ALLOCATION TO IRRIGATION UTILITY FUND           | 800,567.65       |
| 55 | ALLOCATION TO STORMWATER FUND                   | 855,176.69       |
| 56 | ALLOCATION TO SEWER FUND COLLECTIONS            | 767,747.41       |
| 72 | ALLOCATION TO COURT TRUST FUND                  | 19,822.80        |
|    | TOTAL ALLOCATIONS TO OTHER FUNDS                | 22,073,628.60    |
|    | ALLOCATION FROM COMBINED CASH FUND - 01-1010000 | ( 22,073,628.60) |
|    | ZERO PROOF IF ALLOCATIONS BALANCE               | <u>.00</u>       |

## HYRUM CITY CORPORATION

## BALANCE SHEET

MARCH 31, 2026

## GENERAL FUND

ASSETS

|            |                                |              |              |
|------------|--------------------------------|--------------|--------------|
| 10-1010000 | CASH IN COMBINED FUND          | 1,947,123.02 |              |
| 10-1131000 | PETTY CASH                     | 400.00       |              |
| 10-1311000 | ACCTS REC - UTILITIES          | 129,696.86   |              |
| 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           | 1,120.10     |              |
| 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                   |              | 4,204,358.66 |

LIABILITIES AND EQUITYLIABILITIES

|            |                                |              |              |
|------------|--------------------------------|--------------|--------------|
| 10-2131000 | ACCTS PAY - GENERAL            | 2,345.00     |              |
| 10-2131110 | ACCTS PAY - CONTRACTOR DEP     | 544,199.72   |              |
| 10-2131130 | ACCTS PAY - PARK DEPOSITS      | 8,580.00     |              |
| 10-2131140 | ACCTS PAY - DISPATCH           | ( 9,000.45)  |              |
| 10-2131150 | ACCTS PAY - OTHER              | 10,658.01    |              |
| 10-2131154 | ACCTS PAY - TRUST ACCOUNT BAIL | ( .02)       |              |
| 10-2131160 | ZONING/SUBDIVISION DEPOSITS    | 241,979.19   |              |
| 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       | ( 22.98)     |              |
| 10-2220200 | ULGT INSURANCE - CITY PORTION  | ( .59)       |              |
| 10-2222000 | DISABILITY INSURANCE PAYABLE   | 287.20       |              |
| 10-2224000 | WORKER'S COMPENSATION PAYABLE  | ( 16,379.02) |              |
| 10-2226000 | INSURANCE - EMPLOYEE PORTION   | ( 465.30)    |              |
| 10-2226211 | PEHP LIFE INS CITY PORTION     | 1.20         |              |
| 10-2227000 | TRUST INSURANCE-EMPLOYEE       | .10          |              |
| 10-2231000 | STATE RETIREMENT PAYABLE       | 11,587.96    |              |
| 10-2233000 | HEALTH EQUITY SAVINGS-CITY POR | ( 2.10)      |              |
| 10-2240000 | UNEARNED PROPERTY TAXES        | 1,035,529.00 |              |
| 10-2411050 | STATE ASSESSMENT PAYABLE       | ( 630.31)    |              |
| 10-2411105 | NON-UTILITY SALES TAX          | ( 385.64)    |              |
|            | TOTAL LIABILITIES              |              | 1,871,033.41 |

FUND EQUITY

HYRUM CITY CORPORATION  
 BALANCE SHEET  
 MARCH 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 | ( 345,062.66)       |                            |
|                              |                                 | <u>2,333,325.25</u> |                            |
|                              | BALANCE - CURRENT DATE          |                     | <u>2,333,325.25</u>        |
|                              | TOTAL FUND EQUITY               |                     | <u>2,333,325.25</u>        |
|                              | TOTAL LIABILITIES AND EQUITY    |                     | <u><u>4,204,358.66</u></u> |

HYRUM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

|   | PERIOD ACTUAL     | YTD ACTUAL          | BUDGET              | UNEARNED            | PCNT        |
|---|-------------------|---------------------|---------------------|---------------------|-------------|
| <u>TAXES</u>                            |                   |                     |                     |                     |             |
| 10-3110 GEN PROPERTY TAXES - CURRENT    | 417.63            | 843,901.95          | 1,035,529.00        | 191,627.05          | 81.5        |
| 10-3115 FEE IN LIEU                     | 4,669.15          | 43,083.17           | 55,000.00           | 11,916.83           | 78.3        |
| 10-3120 GEN PROP TAXES - DELINQUENT     | 1.40              | 3,107.86            | 15,000.00           | 11,892.14           | 20.7        |
| 10-3130 GENERAL SALES TAX               | 148,502.37        | 1,894,034.54        | 2,500,000.00        | 605,965.46          | 75.8        |
| 10-3140 FRANCHISE TAXES                 | 576.61            | 32,547.56           | 55,000.00           | 22,452.44           | 59.2        |
| 10-3145 ENERGY SALES AND USE TAX        | 6,543.23          | 135,210.30          | 400,000.00          | 264,789.70          | 33.8        |
| 10-3150 MASS TRANSIT TAX                | .00               | 194,406.35          | 350,000.00          | 155,593.65          | 55.5        |
| 10-3155 TRANSIENT ROOM TAX              | 266.44            | 2,104.55            | 5,000.00            | 2,895.45            | 42.1        |
| <b>TOTAL TAXES</b>                      | <b>160,976.83</b> | <b>3,148,396.28</b> | <b>4,415,529.00</b> | <b>1,267,132.72</b> | <b>71.3</b> |
| <u>LICENSES AND PERMITS</u>             |                   |                     |                     |                     |             |
| 10-3210 BUSINESS LICENSES               | 1,513.75          | 26,188.75           | 28,000.00           | 1,811.25            | 93.5        |
| 10-3221 BUILDING PERMITS                | 2,859.08          | 34,537.24           | 50,000.00           | 15,462.76           | 69.1        |
| 10-3225 ANIMAL LICENSES                 | 766.00            | 7,349.00            | 11,000.00           | 3,651.00            | 66.8        |
| <b>TOTAL LICENSES AND PERMITS</b>       | <b>5,138.83</b>   | <b>68,074.99</b>    | <b>89,000.00</b>    | <b>20,925.01</b>    | <b>76.5</b> |
| <u>INTERGOVERNMENTAL REVENUES</u>       |                   |                     |                     |                     |             |
| 10-3340 STATE - FEDERAL GRANTS          | .00               | 201,500.00          | 650,000.00          | 448,500.00          | 31.0        |
| 10-3356 CLASS C ROAD ALLOTMENT          | 14,625.80         | 704,589.68          | 1,200,000.00        | 495,410.32          | 58.7        |
| <b>TOTAL INTERGOVERNMENTAL REVENUES</b> | <b>14,625.80</b>  | <b>906,089.68</b>   | <b>1,850,000.00</b> | <b>943,910.32</b>   | <b>49.0</b> |
| <u>CHARGES FOR SERVICES</u>             |                   |                     |                     |                     |             |
| 10-3413 ZONING & SUBDIVISION FEES       | 3,910.00          | 41,884.16           | 50,000.00           | 8,115.84            | 83.8        |
| 10-3415 SALE OF MAPS & PUBLICATIONS     | .00               | 130.40              | 500.00              | 369.60              | 26.1        |
| 10-3422 SPECIAL PROTECTIVE SERVICES     | 195.00            | 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          | 103,275.29        | 900,820.77          | 1,200,000.00        | 299,179.23          | 75.1        |
| 10-3441 EMERGENCY MEDICAL SERVICES      | 17,592.50         | 157,471.19          | 210,000.00          | 52,528.81           | 75.0        |
| 10-3455 ANIMAL CONTROL FEES             | .00               | .00                 | 100.00              | 100.00              | .0          |
| 10-3473 RECREATION REVENUES             | 12,075.00         | 52,096.00           | 20,000.00           | ( 32,096.00)        | 260.5       |
| 10-3474 COMMUNITY PROGRESS REVENUES     | .00               | .00                 | 4,000.00            | 4,000.00            | .0          |
| 10-3475 YOUTH COUNCIL ACTIVITIES        | 600.00            | 2,895.28            | 3,000.00            | 104.72              | 96.5        |
| 10-3476 LIBRARY USE FEES                | 93,478.60         | 101,044.60          | 100,000.00          | ( 1,044.60)         | 101.0       |
| 10-3477 ROAD IMPACT FEES                | 12,464.00         | 35,834.00           | 23,400.00           | ( 12,434.00)        | 153.1       |
| 10-3479 PARK IMPACT FEES                | 22,170.00         | 79,812.00           | 177,400.00          | 97,588.00           | 45.0        |
| 10-3480 CEMETERY                        | 6,501.00          | 52,451.00           | 90,000.00           | 37,549.00           | 58.3        |
| 10-3490 MISCELLANEOUS                   | 212.88            | 10,572.22           | 100,000.00          | 89,427.78           | 10.6        |
| <b>TOTAL CHARGES FOR SERVICES</b>       | <b>272,474.27</b> | <b>1,707,756.64</b> | <b>2,173,400.00</b> | <b>465,643.36</b>   | <b>78.6</b> |

HYRUM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

|                                    |  | GENERAL FUND      |                     |                      |                     |             |
|------------------------------------|--|-------------------|---------------------|----------------------|---------------------|-------------|
|                                    |  | PERIOD ACTUAL     | YTD ACTUAL          | BUDGET               | UNEARNED            | PCNT        |
| <u>FINES AND FORFEITURES</u>       |  |                   |                     |                      |                     |             |
| 10-3510                            | COURT FINES                              | 8,257.34          | 69,610.69           | 110,000.00           | 40,389.31           | 63.3        |
| 10-3512                            | LIBRARY FINES                            | 384.45            | 3,564.51            | 6,500.00             | 2,935.49            | 54.8        |
| 10-3513                            | PARKING TICKETS                          | 1,270.00          | 5,920.00            | 950.00               | ( 4,970.00)         | 623.2       |
|                                    | <b>TOTAL FINES AND FORFEITURES</b>       | <b>9,911.79</b>   | <b>79,095.20</b>    | <b>117,450.00</b>    | <b>38,354.80</b>    | <b>67.3</b> |
| <u>MISCELLANEOUS REVENUES</u>      |  |                   |                     |                      |                     |             |
| 10-3610                            | INTEREST EARNINGS                        | 5,918.73          | 46,426.86           | 100,000.00           | 53,573.14           | 46.4        |
| 10-3620                            | BUILDING & FACILITY RENTS                | 10,615.50         | 67,624.00           | 90,000.00            | 22,376.00           | 75.1        |
| 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              | 6.00              | 1,433.55            | 3,000.00             | 1,566.45            | 47.8        |
| 10-3651                            | SALE OF LIBRARY MAT'L & BOOKS            | 331.97            | 1,997.37            | 2,000.00             | 2.63                | 99.9        |
| 10-3652                            | LIBRARY COPY & LAMINATING FEES           | 297.57            | 1,998.65            | 2,000.00             | 1.35                | 99.9        |
|                                    | <b>TOTAL MISCELLANEOUS REVENUES</b>      | <b>17,169.77</b>  | <b>149,682.68</b>   | <b>207,100.00</b>    | <b>57,417.32</b>    | <b>72.3</b> |
| <u>CONTRIBUTIONS AND TRANSFERS</u> |  |                   |                     |                      |                     |             |
| 10-3869                            | CONTRIBUTIONS - SENIOR CENTER            | .00               | 100.00              | .00                  | ( 100.00)           | .0          |
| 10-3870                            | CONTRIBUTIONS - PRIVATE                  | 1,022.00          | 9,470.46            | 10,000.00            | 529.54              | 94.7        |
| 10-3871                            | CONTRIBUTIONS - SR. CIT. TRIPS           | 368.00            | 1,303.00            | 5,000.00             | 3,697.00            | 26.1        |
| 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                   | 1,450.00          | 15,700.00           | 10,000.00            | ( 5,700.00)         | 157.0       |
| 10-3876                            | CONTRIBUTIONS - MISC.                    | 6,336.50          | 10,334.37           | 7,000.00             | ( 3,334.37)         | 147.6       |
| 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          |
|                                    | <b>TOTAL CONTRIBUTIONS AND TRANSFERS</b> | <b>9,176.50</b>   | <b>37,007.83</b>    | <b>2,125,021.00</b>  | <b>2,088,013.17</b> | <b>1.7</b>  |
|                                    | <b>TOTAL FUND REVENUE</b>                | <b>489,473.79</b> | <b>6,096,103.30</b> | <b>10,977,500.00</b> | <b>4,881,396.70</b> | <b>55.5</b> |

HYRUM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

|   | PERIOD ACTUAL    | YTD ACTUAL       | BUDGET            | UNEXPENDED       | PCNT        |
|---|------------------|------------------|-------------------|------------------|-------------|
| <u>CITY COUNCIL</u>                       |                  |                  |                   |                  |             |
| 10-4110-110 SALARY & WAGES                | 2,250.00         | 22,250.00        | 33,000.00         | 10,750.00        | 67.4        |
| 10-4110-130 EMPLOYEE BENEFITS             | 172.13           | 1,702.13         | 3,100.00          | 1,397.87         | 54.9        |
| 10-4110-230 TRAVEL & MEETINGS             | 1,345.70         | 4,499.90         | 10,000.00         | 5,500.10         | 45.0        |
| 10-4110-510 INSURANCE                     | .00              | 559.72           | 550.00            | ( 9.72)          | 101.8       |
| 10-4110-610 MISCELLANEOUS                 | .00              | 321.60           | 600.00            | 278.40           | 53.6        |
| <b>TOTAL CITY COUNCIL</b>                 | <b>3,767.83</b>  | <b>29,333.35</b> | <b>47,250.00</b>  | <b>17,916.65</b> | <b>62.1</b> |
| <u>J. P. COURT</u>                        |                  |                  |                   |                  |             |
| 10-4120-110 SALARY & WAGES                | 5,071.33         | 51,058.44        | 96,300.00         | 45,241.56        | 53.0        |
| 10-4120-115 OVERTIME                      | .00              | .00              | 100.00            | 100.00           | .0          |
| 10-4120-130 EMPLOYEE BENEFITS             | 407.99           | 4,180.66         | 12,300.00         | 8,119.34         | 34.0        |
| 10-4120-210 BOOKS, SUBSCRIP & MEMBERSHIPS | .00              | 144.72           | 1,400.00          | 1,255.28         | 10.3        |
| 10-4120-230 TRAVEL & TRAINING             | 521.30           | 2,187.17         | 4,000.00          | 1,812.83         | 54.7        |
| 10-4120-240 OFFICE SUPPLIES & EXPENSE     | .00              | 1,455.83         | 1,500.00          | 44.17            | 97.1        |
| 10-4120-250 EQUIP SUPPLIES & MAINTENANCE  | 2,251.90         | 3,577.22         | 2,400.00          | ( 1,177.22)      | 149.1       |
| 10-4120-280 TELEPHONE                     | 20.02            | 160.16           | 1,000.00          | 839.84           | 16.0        |
| 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       |
| 10-4120-620 WITNESS, JURY & BALIFF FEES   | 1,768.00         | 10,735.52        | 14,000.00         | 3,264.48         | 76.7        |
| <b>TOTAL J. P. COURT</b>                  | <b>10,040.54</b> | <b>76,252.29</b> | <b>134,100.00</b> | <b>57,847.71</b> | <b>56.9</b> |
| <u>MAYOR</u>                              |                  |                  |                   |                  |             |
| 10-4130-110 SALARY & WAGES                | 1,500.00         | 4,619.63         | 18,400.00         | 13,780.37        | 25.1        |
| 10-4130-130 EMPLOYEE BENEFITS             | 114.75           | 446.02           | 5,600.00          | 5,153.98         | 8.0         |
| 10-4130-210 BOOKS, SUBSCRIP & MEMBERSHIPS | 350.00           | 350.00           | 500.00            | 150.00           | 70.0        |
| 10-4130-230 TRAVEL & MEETINGS             | .00              | 1,432.72         | 4,500.00          | 3,067.28         | 31.8        |
| 10-4130-240 OFFICE SUPPLIES & EXPENSE     | 77.50            | 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       |
| <b>TOTAL MAYOR</b>                        | <b>2,042.25</b>  | <b>8,083.11</b>  | <b>30,050.00</b>  | <b>21,966.89</b> | <b>26.9</b> |

HYRUM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

|   | PERIOD ACTUAL    | YTD ACTUAL        | BUDGET              | UNEXPENDED        | PCNT        |
|---|------------------|-------------------|---------------------|-------------------|-------------|
| <u>ADMINISTRATION</u>                     |                  |                   |                     |                   |             |
| 10-4140-110 SALARY & WAGES                | 6,393.67         | 67,283.44         | 134,900.00          | 67,616.56         | 49.9        |
| 10-4140-115 OVERTIME                      | 652.94           | 5,530.10          | 6,000.00            | 469.90            | 92.2        |
| 10-4140-130 EMPLOYEE BENEFITS             | 2,471.23         | 23,023.92         | 32,200.00           | 9,176.08          | 71.5        |
| 10-4140-210 BOOKS, SUBSCRIP & MEMBERSHIPS | 50.00            | 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             | 275.00           | 3,124.09          | 2,500.00            | ( 624.09)         | 125.0       |
| 10-4140-240 OFFICE SUPPLIES & EXPENSE     | 791.53           | 6,143.99          | 6,500.00            | 356.01            | 94.5        |
| 10-4140-250 EQUIP SUPPLIES & MAINTENANCE  | 3,356.87         | 5,777.87          | 6,500.00            | 722.13            | 88.9        |
| 10-4140-280 TELEPHONE                     | 209.56           | 2,107.50          | 2,500.00            | 392.50            | 84.3        |
| 10-4140-285 INTERNET SERVICE              | .00              | .00               | 1,000.00            | 1,000.00          | .0          |
| 10-4140-310 PROFESSIONAL SERVICES         | 6,396.46         | 49,282.81         | 60,000.00           | 10,717.19         | 82.1        |
| 10-4140-510 INSURANCE & BONDS             | .00              | 2,485.76          | 2,400.00            | ( 85.76)          | 103.6       |
| 10-4140-610 MISCELLANEOUS                 | .00              | 438.16            | 500.00              | 61.84             | 87.6        |
| <b>TOTAL ADMINISTRATION</b>               | <b>20,597.26</b> | <b>165,667.64</b> | <b>257,000.00</b>   | <b>91,332.36</b>  | <b>64.5</b> |
| <u>NON DEPARTMENTAL</u>                   |                  |                   |                     |                   |             |
| 10-4150-210 MEMBERSHIPS                   | .00              | 6,634.18          | 6,500.00            | ( 134.18)         | 102.1       |
| 10-4150-220 PUBLIC NOTICES                | 1,090.64         | 4,875.41          | 7,000.00            | 2,124.59          | 69.7        |
| 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       |
| <b>TOTAL NON DEPARTMENTAL</b>             | <b>1,090.64</b>  | <b>16,862.15</b>  | <b>18,700.00</b>    | <b>1,837.85</b>   | <b>90.2</b> |
| <u>GENERAL GOVERNMENT BUILDINGS</u>       |                  |                   |                     |                   |             |
| 10-4160-110 SALARY & WAGES                | 2,795.66         | 26,089.65         | 42,400.00           | 16,310.35         | 61.5        |
| 10-4160-115 OVERTIME                      | .00              | 63.00             | .00                 | ( 63.00)          | .0          |
| 10-4160-130 EMPLOYEE BENEFITS             | 1,156.68         | 10,766.26         | 16,700.00           | 5,933.74          | 64.5        |
| 10-4160-250 EQUIP SUPPLIES & MAINTENANCE  | 63.95            | 294.17            | 2,000.00            | 1,705.83          | 14.7        |
| 10-4160-260 BLDG & GROUNDS SUP & MAINT    | 991.90           | 37,013.09         | 35,000.00           | ( 2,013.09)       | 105.8       |
| 10-4160-270 UTILITIES                     | 866.33           | 4,676.75          | 13,000.00           | 8,323.25          | 36.0        |
| 10-4160-310 CONTRACT SERVICES             | 186.53           | 1,624.47          | 6,000.00            | 4,375.53          | 27.1        |
| 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        | 180.00           | 3,865.00          | 3,000.00            | ( 865.00)         | 128.8       |
| 10-4160-720 BUILDING IMPROVEMENTS         | .00              | 17,555.00         | 900,000.00          | 882,445.00        | 2.0         |
| <b>TOTAL GENERAL GOVERNMENT BUILDINGS</b> | <b>6,241.05</b>  | <b>113,075.43</b> | <b>1,029,600.00</b> | <b>916,524.57</b> | <b>11.0</b> |

HYRUM CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING MARCH 31, 2026

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          |
| <b>TOTAL ELECTION</b>         | <b>.00</b>    | <b>24,802.89</b> | <b>29,000.00</b> | <b>4,197.11</b> | <b>85.5</b> |

PLANNING COMMISSION

|  |                  |                   |                   |                   |             |
|--|------------------|-------------------|-------------------|-------------------|-------------|
| 10-4180-110 SALARY & WAGES                 | 9,829.50         | 110,165.71        | 158,600.00        | 48,434.29         | 69.5        |
| 10-4180-115 OVERTIME                       | 2,092.71         | 14,971.37         | 2,000.00          | ( 12,971.37)      | 748.6       |
| 10-4180-130 EMPLOYEE BENEFITS              | 5,182.05         | 51,381.73         | 75,000.00         | 23,618.27         | 68.5        |
| 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              | 725.34           | 2,160.49          | 3,000.00          | 839.51            | 72.0        |
| 10-4180-240 OFFICE SUPPLIES & EXPENSE      | .00              | 273.88            | 200.00            | ( 73.88)          | 136.9       |
| 10-4180-250 EQUIPMENT SUPPLIES & MAINTENAN | 95.00            | 1,141.96          | 2,000.00          | 858.04            | 57.1        |
| 10-4180-280 TELEPHONE                      | 67.18            | 548.54            | 800.00            | 251.46            | 68.6        |
| 10-4180-310 PROFESSIONAL SERVICES          | 18,423.50        | 116,305.52        | 190,000.00        | 73,694.48         | 61.2        |
| 10-4180-510 INSURANCE                      | .00              | 924.15            | 900.00            | ( 24.15)          | 102.7       |
| 10-4180-610 MISCELLANEOUS                  | .00              | 100.00            | .00               | ( 100.00)         | .0          |
| <b>TOTAL PLANNING COMMISSION</b>           | <b>36,415.28</b> | <b>298,357.35</b> | <b>434,500.00</b> | <b>136,142.65</b> | <b>68.7</b> |

LAW ENFORCEMENT

|                               |            |                   |                   |                   |             |
|-------------------------------|------------|-------------------|-------------------|-------------------|-------------|
| 10-4210-310 CONTRACT SERVICES | .00        | 157,920.00        | 315,900.00        | 157,980.00        | 50.0        |
| <b>TOTAL LAW ENFORCEMENT</b>  | <b>.00</b> | <b>157,920.00</b> | <b>315,900.00</b> | <b>157,980.00</b> | <b>50.0</b> |

EMERGENCY MANAGEMENT SERVICES

|   |                 |                  |                   |                   |             |
|---|-----------------|------------------|-------------------|-------------------|-------------|
| 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             | ( 96.40)        | ( 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  | .00             | 3,914.82         | 2,100.00          | ( 1,814.82)       | 186.4       |
| 10-4212-310 PROFESSIONAL SERVICES         | .00             | 91,518.91        | 190,000.00        | 98,481.09         | 48.2        |
| 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             | .00              | 5,000.00          | 5,000.00          | .0          |
| <b>TOTAL EMERGENCY MANAGEMENT SERVICE</b> | <b>( 96.40)</b> | <b>95,538.39</b> | <b>205,700.00</b> | <b>110,161.61</b> | <b>46.5</b> |

HYRUM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

|  | PERIOD ACTUAL    | YTD ACTUAL        | BUDGET            | UNEXPENDED       | PCNT        |
|--|------------------|-------------------|-------------------|------------------|-------------|
| <u>FIRST RESPONDERS</u>                    |                  |                   |                   |                  |             |
| 10-4215-110 SALARY & WAGES                 | 222.79           | 30,796.13         | 30,000.00         | ( 796.13)        | 102.7       |
| 10-4215-116 STANDBY TIME                   | 297.00           | 2,142.00          | .00               | ( 2,142.00)      | .0          |
| 10-4215-130 EMPLOYEE BENEFITS              | 39.75            | 2,519.77          | 2,800.00          | 280.23           | 90.0        |
| 10-4215-210 BOOKS, SUBSCRIP & MEMBERSHIPS  | .00              | .00               | 200.00            | 200.00           | .0          |
| 10-4215-230 TRAVEL & TRAINING              | 912.94           | 6,419.11          | 10,800.00         | 4,380.89         | 59.4        |
| 10-4215-240 OFFICE SUPPLIES & EXPENSE      | .00              | .00               | 150.00            | 150.00           | .0          |
| 10-4215-250 EQUIP SUPPLIES & MAINTENANCE   | 273.83           | 4,207.23          | 6,500.00          | 2,292.77         | 64.7        |
| 10-4215-280 TELEPHONE                      | 35.00            | 245.00            | 1,200.00          | 955.00           | 20.4        |
| 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          |
| <b>TOTAL FIRST RESPONDERS</b>              | <b>1,781.31</b>  | <b>50,871.62</b>  | <b>62,100.00</b>  | <b>11,228.38</b> | <b>81.9</b> |
| <u>FIRE DEPARTMENT</u>                     |                  |                   |                   |                  |             |
| 10-4220-110 SALARY & WAGES                 | 1,002.55         | 93,879.35         | 80,000.00         | ( 13,879.35)     | 117.4       |
| 10-4220-116 ON CALL PAY                    | 606.00           | 15,775.00         | .00               | ( 15,775.00)     | .0          |
| 10-4220-130 EMPLOYEE BENEFITS              | 123.05           | 8,388.54          | 7,500.00          | ( 888.54)        | 111.9       |
| 10-4220-210 BOOKS, SUBSCRIP & MEMBERSHIPS  | 69.00            | 1,167.15          | 1,000.00          | ( 167.15)        | 116.7       |
| 10-4220-230 TRAVEL & TRAINING              | 1,439.15         | 22,627.94         | 15,000.00         | ( 7,627.94)      | 150.9       |
| 10-4220-240 OFFICE SUPPLIES & EXPENSE      | 8.95             | 190.03            | 500.00            | 309.97           | 38.0        |
| 10-4220-250 EQUIP SUPPLIES & MAINTENANCE   | 774.07           | 19,736.87         | 30,000.00         | 10,263.13        | 65.8        |
| 10-4220-260 BLDG & GROUNDS SUPPLIES & MAIN | 1,734.80         | 3,866.69          | 2,500.00          | ( 1,366.69)      | 154.7       |
| 10-4220-270 UTILITIES                      | 729.85           | 3,773.90          | 9,000.00          | 5,226.10         | 41.9        |
| 10-4220-280 TELEPHONE                      | 130.06           | 1,930.48          | 2,500.00          | 569.52           | 77.2        |
| 10-4220-285 INTERNET SERVICE               | .00              | .00               | 1,600.00          | 1,600.00         | .0          |
| 10-4220-310 PROFESSIONAL SERVICES          | .00              | 171,346.62        | 200,000.00        | 28,653.38        | 85.7        |
| 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                      | 9,483.00         | 206,812.10        | 219,860.00        | 13,047.90        | 94.1        |
| <b>TOTAL FIRE DEPARTMENT</b>               | <b>16,100.48</b> | <b>574,178.86</b> | <b>593,460.00</b> | <b>19,281.14</b> | <b>96.8</b> |

HYRUM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

|   | PERIOD ACTUAL    | YTD ACTUAL          | BUDGET              | UNEXPENDED          | PCNT        |
|---|------------------|---------------------|---------------------|---------------------|-------------|
| <u>ANIMAL CONTROL</u>                     |                  |                     |                     |                     |             |
| 10-4253-110 SALARY & WAGES                | 1,519.20         | 14,667.28           | 39,700.00           | 25,032.72           | 37.0        |
| 10-4253-130 EMPLOYEE BENEFITS             | 116.22           | 1,122.04            | 3,450.00            | 2,327.96            | 32.5        |
| 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            | 360.00              | 1,000.00            | 640.00              | 36.0        |
| 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>1,675.42</u>  | <u>16,924.10</u>    | <u>53,670.00</u>    | <u>36,745.90</u>    | <u>31.5</u> |
| <u>ROADS</u>                              |                  |                     |                     |                     |             |
| 10-4410-110 SALARY & WAGES                | 6,479.41         | 59,749.14           | 97,000.00           | 37,250.86           | 61.6        |
| 10-4410-115 OVERTIME                      | 329.05           | 3,800.06            | 10,000.00           | 6,199.94            | 38.0        |
| 10-4410-120 SEASONAL/TEMPORARY EMPLOYEES  | .00              | .00                 | 9,000.00            | 9,000.00            | .0          |
| 10-4410-130 EMPLOYEE BENEFITS             | 2,477.51         | 23,640.57           | 36,800.00           | 13,159.43           | 64.2        |
| 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  | 1,852.77         | 32,160.22           | 45,000.00           | 12,839.78           | 71.5        |
| 10-4410-260 BLDG & GROUNDS SUP & MAINT    | .00              | 1,130.00            | 5,000.00            | 3,870.00            | 22.6        |
| 10-4410-280 TELEPHONE                     | 61.25            | 551.25              | 800.00              | 248.75              | 68.9        |
| 10-4410-310 PROFESSIONAL SERVICES         | .00              | 6,871.00            | 2,500.00            | ( 4,371.00)         | 274.8       |
| 10-4410-410 ROAD MAINTENANCE              | 4,866.70         | 135,185.14          | 70,000.00           | ( 65,185.14)        | 193.1       |
| 10-4410-450 PUBLIC SAFETY SUPPLIES        | 5,321.68         | 6,461.07            | 60,000.00           | 53,538.93           | 10.8        |
| 10-4410-480 SIDEWALK CONST & MAINT        | .00              | 319,614.31          | 615,000.00          | 295,385.69          | 52.0        |
| 10-4410-481 STREET TREE MAINTENANCE       | 3,580.00         | 35,407.00           | 100,000.00          | 64,593.00           | 35.4        |
| 10-4410-482 CURB & GUTTER CONST & MAINT   | .00              | 79,824.36           | 100,000.00          | 20,175.64           | 79.8        |
| 10-4410-510 INSURANCE                     | 426.92           | 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            | 3,740.00         | 982,208.96          | 1,140,000.00        | 157,791.04          | 86.2        |
|   | <u>29,135.29</u> | <u>2,008,541.30</u> | <u>3,173,400.00</u> | <u>1,164,858.70</u> | <u>63.3</u> |
| <u>SOLID WASTE COLLECTION</u>             |                  |                     |                     |                     |             |
| 10-4420-240 OFFICE SUPPLIES & EXPENSE     | .00              | 31.20               | 1,000.00            | 968.80              | 3.1         |
| 10-4420-310 CONTRACT SERVICES             | 96,617.59        | 752,361.67          | 1,100,000.00        | 347,638.33          | 68.4        |
| 10-4420-311 COMMUNITY CLEAN UP            | .00              | .00                 | 11,000.00           | 11,000.00           | .0          |
|   | <u>96,617.59</u> | <u>752,392.87</u>   | <u>1,112,000.00</u> | <u>359,607.13</u>   | <u>67.7</u> |

HYRUM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

|   | PERIOD ACTUAL    | YTD ACTUAL        | BUDGET              | UNEXPENDED        | PCNT        |
|---|------------------|-------------------|---------------------|-------------------|-------------|
| <u>SHOP</u>                               |                  |                   |                     |                   |             |
| 10-4440-250 EQUIP SUPPLIES & MAINTENANCE  | 404.01           | 6,999.83          | 11,000.00           | 4,000.17          | 63.6        |
| 10-4440-280 TELEPHONE                     | .00              | .00               | 600.00              | 600.00            | .0          |
| 10-4440-480 SPECIAL DEPARTMENTAL SUPPLIES | 209.80           | 1,012.60          | 1,000.00            | ( 12.60)          | 101.3       |
| 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          |
|   | <u>613.81</u>    | <u>8,744.36</u>   | <u>28,400.00</u>    | <u>19,655.64</u>  | <u>30.8</u> |
| <u>PARKS</u>                              |                  |                   |                     |                   |             |
| 10-4510-110 SALARY & WAGES                | 10,116.72        | 107,376.71        | 151,300.00          | 43,923.29         | 71.0        |
| 10-4510-115 OVERTIME                      | 425.30           | 6,375.20          | 4,000.00            | ( 2,375.20)       | 159.4       |
| 10-4510-120 SEASONAL/TEMPORARY EMPLOYEES  | .00              | 25,710.50         | 50,000.00           | 24,289.50         | 51.4        |
| 10-4510-130 EMPLOYEE BENEFITS             | 6,293.71         | 62,349.29         | 90,500.00           | 28,150.71         | 68.9        |
| 10-4510-230 TRAVEL & TRAINING             | .00              | 87.68             | 1,500.00            | 1,412.32          | 5.9         |
| 10-4510-250 EQUIPMENT SUPPLIES & MAINT    | 4,950.93         | 14,588.96         | 23,700.00           | 9,111.04          | 61.6        |
| 10-4510-252 CLOTHING AND PPC              | .00              | 494.86            | 1,300.00            | 805.14            | 38.1        |
| 10-4510-260 BLDG & GROUNDS SUP & MAINT    | 5,052.12         | 75,800.12         | 70,000.00           | ( 5,800.12)       | 108.3       |
| 10-4510-280 TELEPHONE                     | 35.00            | 995.00            | 1,200.00            | 205.00            | 82.9        |
| 10-4510-310 PROFESSIONAL SERVICES         | 310.89           | 63,007.51         | 75,000.00           | 11,992.49         | 84.0        |
| 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             | 5,711.00         | 544,681.84        | 1,225,000.00        | 680,318.16        | 44.5        |
|   | <u>32,895.67</u> | <u>913,306.55</u> | <u>1,705,400.00</u> | <u>792,093.45</u> | <u>53.6</u> |
| <u>ENGINEERING</u>                        |                  |                   |                     |                   |             |
| 10-4550-110 SALARY & WAGES                | .00              | 25,668.87         | 56,700.00           | 31,031.13         | 45.3        |
| 10-4550-115 OVERTIME                      | .00              | 1,754.93          | 2,000.00            | 245.07            | 87.8        |
| 10-4550-130 EMPLOYEE BENEFITS             | .00              | 6,874.23          | 13,500.00           | 6,625.77          | 50.9        |
| 10-4550-210 BOOKS, SUBS & MEMBERSHIP      | .00              | .00               | 1,500.00            | 1,500.00          | .0          |
| 10-4550-230 TRAVEL & MEETINGS             | .00              | 1,759.19          | 1,500.00            | ( 259.19)         | 117.3       |
| 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                     | 39.68            | 318.54            | 700.00              | 381.46            | 45.5        |
| 10-4550-310 PROFESSIONAL SERVICES         | 11,654.60        | 23,470.85         | 30,000.00           | 6,529.15          | 78.2        |
| 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          |
|   | <u>11,694.28</u> | <u>62,840.94</u>  | <u>113,000.00</u>   | <u>50,159.06</u>  | <u>55.6</u> |

HYRUM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

|   | PERIOD ACTUAL    | YTD ACTUAL        | BUDGET            | UNEXPENDED       | PCNT        |
|---|------------------|-------------------|-------------------|------------------|-------------|
| <u>RECREATION</u>                         |                  |                   |                   |                  |             |
| 10-4561-110 SALARY & WAGES                | 6,626.70         | 70,632.69         | 82,600.00         | 11,967.31        | 85.5        |
| 10-4561-120 SEASONAL/TEMPORARY EMPLOYEES  | .00              | 1,773.33          | 10,000.00         | 8,226.67         | 17.7        |
| 10-4561-130 EMPLOYEE BENEFITS             | 3,714.02         | 36,338.03         | 45,100.00         | 8,761.97         | 80.6        |
| 10-4561-220 PUBLIC NOTICES                | .00              | 43.18             | 220.00            | 176.82           | 19.6        |
| 10-4561-230 TRAVEL                        | 60.56            | 69.21             | 1,000.00          | 930.79           | 6.9         |
| 10-4561-240 OFFICE SUPPLIES & EXPENSE     | 9.99             | 84.04             | 1,000.00          | 915.96           | 8.4         |
| 10-4561-250 EQUIPMENT SUPPLIES & EXPENSE  | .00              | 4,139.94          | 11,000.00         | 6,860.06         | 37.6        |
| 10-4561-280 TELEPHONE                     | 74.68            | 420.83            | .00               | ( 420.83)        | .0          |
| 10-4561-480 SPECIAL DEPARTMENTAL SUPPLIES | 1,250.44         | 2,990.00          | 24,000.00         | 21,010.00        | 12.5        |
| 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        | 28.43            | 1,012.69          | 800.00            | ( 212.69)        | 126.6       |
| 10-4561-620 MISCELLANEOUS SERVICES        | .00              | 13,256.95         | 15,000.00         | 1,743.05         | 88.4        |
| <b>TOTAL RECREATION</b>                   | <b>11,764.82</b> | <b>136,588.03</b> | <b>204,720.00</b> | <b>68,131.97</b> | <b>66.7</b> |
| <u>MUSEUM</u>                             |                  |                   |                   |                  |             |
| 10-4562-110 SALARY & WAGES                | 7,123.78         | 59,349.08         | 90,300.00         | 30,950.92        | 65.7        |
| 10-4562-130 EMPLOYEE BENEFITS             | 1,148.58         | 10,445.41         | 13,000.00         | 2,554.59         | 80.4        |
| 10-4562-210 BOOKS, SUBSCRIP & MEMBERSHIPS | 118.00           | 715.32            | 650.00            | ( 65.32)         | 110.1       |
| 10-4562-220 MUSEUM PROMOTION              | 136.46           | 629.76            | 1,000.00          | 370.24           | 63.0        |
| 10-4562-230 TRAVEL                        | 25.00            | 4,809.12          | 5,000.00          | 190.88           | 96.2        |
| 10-4562-240 OFFICE SUPPLIES               | 77.96            | 381.23            | 600.00            | 218.77           | 63.5        |
| 10-4562-250 EQUIP SUPPLIES & MAINTENANCE  | .00              | 955.20            | 750.00            | ( 205.20)        | 127.4       |
| 10-4562-260 BLDG & GRNDS SUPPLIES & MAINT | .00              | 448.63            | 100.00            | ( 348.63)        | 448.6       |
| 10-4562-280 TELEPHONE                     | 139.00           | 1,147.00          | 650.00            | ( 497.00)        | 176.5       |
| 10-4562-310 CONTRACT SERVICES             | .00              | 125.26            | .00               | ( 125.26)        | .0          |
| 10-4562-480 MUSEUM ARTIFACTS & MATERIALS  | .00              | 238.45            | 1,000.00          | 761.55           | 23.9        |
| 10-4562-510 INSURANCE                     | .00              | 924.89            | 900.00            | ( 24.89)         | 102.8       |
| 10-4562-610 MISCELLANEOUS                 | 244.00           | 1,079.23          | 1,000.00          | ( 79.23)         | 107.9       |
| 10-4562-720 BUILDING IMPROVEMENTS         | 604.88           | 3,342.78          | 10,000.00         | 6,657.22         | 33.4        |
| <b>TOTAL MUSEUM</b>                       | <b>9,617.66</b>  | <b>84,591.36</b>  | <b>124,950.00</b> | <b>40,358.64</b> | <b>67.7</b> |
| <u>YOUTH COUNCIL</u>                      |                  |                   |                   |                  |             |
| 10-4563-210 MEMBERSHIPS                   | .00              | .00               | 50.00             | 50.00            | .0          |
| 10-4563-230 TRAVEL & TRAINING             | 1,171.61         | 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        | .00              | 3,143.41          | 5,000.00          | 1,856.59         | 62.9        |
| 10-4563-620 MISCELLANEOUS SERVICES        | .00              | .00               | 500.00            | 500.00           | .0          |
| <b>TOTAL YOUTH COUNCIL</b>                | <b>1,171.61</b>  | <b>7,711.10</b>   | <b>11,550.00</b>  | <b>3,838.90</b>  | <b>66.8</b> |

HYRUM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

|   | PERIOD ACTUAL    | YTD ACTUAL        | BUDGET            | UNEXPENDED        | PCNT        |
|---|------------------|-------------------|-------------------|-------------------|-------------|
| <u>SENIOR CITIZENS</u>                    |                  |                   |                   |                   |             |
| 10-4564-110 SALARY & WAGES                | 5,691.10         | 54,219.43         | 73,900.00         | 19,680.57         | 73.4        |
| 10-4564-115 OVERTIME                      | .00              | .00               | 1,000.00          | 1,000.00          | .0          |
| 10-4564-130 EMPLOYEE BENEFITS             | 1,011.82         | 9,812.27          | 12,900.00         | 3,087.73          | 76.1        |
| 10-4564-220 PUBLIC NOTICES                | .00              | .00               | 400.00            | 400.00            | .0          |
| 10-4564-230 TRAVEL & TRAINING             | 65.17            | 1,178.47          | 7,500.00          | 6,321.53          | 15.7        |
| 10-4564-240 OFFICE SUPPLIES               | 8.87             | 115.28            | 500.00            | 384.72            | 23.1        |
| 10-4564-250 EQUIP SUPPLIES & MAINTENANCE  | 57.08            | 535.95            | 4,000.00          | 3,464.05          | 13.4        |
| 10-4564-260 BLDG & GROUNDS SUP & MAINT    | .00              | 390.05            | 3,000.00          | 2,609.95          | 13.0        |
| 10-4564-270 UTILITIES                     | 159.02           | 795.71            | 2,500.00          | 1,704.29          | 31.8        |
| 10-4564-280 TELEPHONE                     | 74.68            | 633.54            | 1,000.00          | 366.46            | 63.4        |
| 10-4564-285 INTERNET SERVICE              | 89.95            | 719.60            | 1,500.00          | 780.40            | 48.0        |
| 10-4564-480 FOOD COST                     | 91.21            | 1,699.61          | 10,000.00         | 8,300.39          | 17.0        |
| 10-4564-510 INSURANCE                     | .00              | 6,455.11          | 6,500.00          | 44.89             | 99.3        |
| 10-4564-610 MISCELLANEOUS SUPPLIES        | 428.69           | 7,292.60          | 12,000.00         | 4,707.40          | 60.8        |
| 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         |
| <b>TOTAL SENIOR CITIZENS</b>              | <b>7,677.59</b>  | <b>84,956.59</b>  | <b>156,700.00</b> | <b>71,743.41</b>  | <b>54.2</b> |
| <u>LIBRARY DEPARTMENT</u>                 |                  |                   |                   |                   |             |
| 10-4580-110 SALARY & WAGES                | 18,207.27        | 169,161.90        | 262,500.00        | 93,338.10         | 64.4        |
| 10-4580-115 OVERTIME                      | 213.69           | 213.69            | 300.00            | 86.31             | 71.2        |
| 10-4580-130 EMPLOYEE BENEFITS             | 5,422.39         | 50,091.98         | 60,800.00         | 10,708.02         | 82.4        |
| 10-4580-210 BOOKS, SUBSCRIP & MEMBERSHIPS | 341.41           | 2,054.70          | 3,000.00          | 945.30            | 68.5        |
| 10-4580-220 LIBRARY PROMOTION             | 1,053.02         | 6,674.62          | 8,000.00          | 1,325.38          | 83.4        |
| 10-4580-230 TRAVEL                        | .00              | .00               | 1,500.00          | 1,500.00          | .0          |
| 10-4580-240 OFFICE SUPPLIES & EXPENSE     | 330.15           | 5,459.78          | 7,000.00          | 1,540.22          | 78.0        |
| 10-4580-250 EQUIPMENT SUPPLIES & MAINT    | 862.50           | 13,218.64         | 10,000.00         | ( 3,218.64)       | 132.2       |
| 10-4580-260 BLDG SUPPLIES & MAINT         | 64.30            | 15,266.49         | 20,000.00         | 4,733.51          | 76.3        |
| 10-4580-270 UTILITIES                     | 945.43           | 5,075.04          | 10,000.00         | 4,924.96          | 50.8        |
| 10-4580-280 TELEPHONE                     | 274.99           | 2,820.70          | 3,000.00          | 179.30            | 94.0        |
| 10-4580-285 INTERNET SERVICE              | 93.00            | 744.00            | 1,000.00          | 256.00            | 74.4        |
| 10-4580-310 PROFESSIONAL SERVICES         | 282.53           | 3,220.77          | 2,700.00          | ( 520.77)         | 119.3       |
| 10-4580-480 LIBRARY BOOKS & MATERIALS     | 2,931.72         | 23,217.43         | 35,000.00         | 11,782.57         | 66.3        |
| 10-4580-481 LIBRARY TAPES                 | 269.56           | 7,518.91          | 10,000.00         | 2,481.09          | 75.2        |
| 10-4580-510 INSURANCE                     | .00              | 18,162.63         | 17,300.00         | ( 862.63)         | 105.0       |
| 10-4580-609 STATE GRANT                   | .00              | .00               | 6,500.00          | 6,500.00          | .0          |
| 10-4580-610 MISCELLANEOUS SUPPLIES        | 54.86            | 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        |
| <b>TOTAL LIBRARY DEPARTMENT</b>           | <b>31,346.82</b> | <b>331,324.53</b> | <b>468,000.00</b> | <b>136,675.47</b> | <b>70.8</b> |

HYRUM CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

|  | PERIOD ACTUAL     | YTD ACTUAL           | BUDGET               | UNEXPENDED          | PCNT        |
|--|-------------------|----------------------|----------------------|---------------------|-------------|
| <u>CEMETERY</u>                          |                   |                      |                      |                     |             |
| 10-4590-110 SALARY & WAGES               | 1,943.72          | 19,132.25            | 24,000.00            | 4,867.75            | 79.7        |
| 10-4590-115 OVERTIME                     | 511.02            | 3,556.95             | 3,000.00             | ( 556.95)           | 118.6       |
| 10-4590-120 SEASONAL/TEMPORARY EMPLOYEES | .00               | .00                  | 10,000.00            | 10,000.00           | .0          |
| 10-4590-130 EMPLOYEE BENEFITS            | 984.68            | 9,690.35             | 12,900.00            | 3,209.65            | 75.1        |
| 10-4590-240 OFFICE SUPPLIES & EXPENSE    | .00               | .00                  | 300.00               | 300.00              | .0          |
| 10-4590-250 EQUIPMENT SUPPLIES & MAINT   | 6.25              | 1,884.43             | 7,000.00             | 5,115.57            | 26.9        |
| 10-4590-260 BLDG & GROUNDS SUP & MAINT   | 1,486.69          | 10,473.64            | 6,000.00             | ( 4,473.64)         | 174.6       |
| 10-4590-280 TELEPHONE                    | 25.25             | 227.25               | 150.00               | ( 77.25)            | 151.5       |
| 10-4590-310 PROFESSIONAL SERVICES        | 2,002.50          | 44,152.50            | 55,000.00            | 10,847.50           | 80.3        |
| 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        | 4,165.00          | 11,077.00            | 35,000.00            | 23,923.00           | 31.7        |
| <b>TOTAL CEMETERY</b>                    | <b>11,125.11</b>  | <b>102,324.33</b>    | <b>155,900.00</b>    | <b>53,575.67</b>    | <b>65.6</b> |
| <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              | 706.41            | 1,198.81             | 1,200.00             | 1.19                | 99.9        |
| 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       | .00               | .00                  | 3,000.00             | 3,000.00            | .0          |
| 10-4620-611 4TH OF JULY                  | 175.00            | 17,780.46            | 30,000.00            | 12,219.54           | 59.3        |
| 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                | 2,000.00          | 2,000.00             | 2,000.00             | .00                 | 100.0       |
| <b>TOTAL COMMUNITY PROGRESS</b>          | <b>2,881.41</b>   | <b>319,976.82</b>    | <b>512,450.00</b>    | <b>192,473.18</b>   | <b>62.4</b> |
| <b>TOTAL FUND EXPENDITURES</b>           | <b>346,197.32</b> | <b>6,441,165.96</b>  | <b>10,977,500.00</b> | <b>4,536,334.04</b> | <b>58.7</b> |
| <b>NET REVENUE OVER EXPENDITURES</b>     | <b>143,276.47</b> | <b>( 345,062.66)</b> | <b>.00</b>           | <b>345,062.66</b>   | <b>.0</b>   |

HYRUM CITY CORPORATION  
 BALANCE SHEET  
 MARCH 31, 2026

CAPITAL PROJECTS FUND

|                                   |                                 |               |                   |
|-----------------------------------|---------------------------------|---------------|-------------------|
| <u>ASSETS</u>                     |                                 |               |                   |
| 45-1010000                        | CASH IN COMBINED FUND           |               | 168,079.31        |
|                                   |                                 |               | <u>168,079.31</u> |
|                                   | TOTAL ASSETS                    |               | <u>168,079.31</u> |
| <br><u>LIABILITIES AND EQUITY</u> |                                 |               |                   |
| <br><u>FUND EQUITY</u>            |                                 |               |                   |
| UNAPPROPRIATED FUND BALANCE:      |                                 |               |                   |
| 45-2951000                        | CAP PROJ - UNAPPROPRIATED       | 629,624.27    |                   |
|                                   | REVENUE OVER EXPENDITURES - YTD | ( 461,544.96) |                   |
|                                   |                                 |               | <u>168,079.31</u> |
|                                   | BALANCE - CURRENT DATE          |               | <u>168,079.31</u> |
|                                   | TOTAL FUND EQUITY               |               | <u>168,079.31</u> |
|                                   | TOTAL LIABILITIES AND EQUITY    |               | <u>168,079.31</u> |

HYRUM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING MARCH 31, 2026

CAPITAL PROJECTS FUND

|                                      | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEARNED   | PCNT |
|--------------------------------------|---------------|------------|------------|------------|------|
| <u>MISCELLANEOUS REVENUES</u>        |               |            |            |            |      |
| 45-3620 INTEREST EARNINGS            | 596.31        | 13,245.22  | 38,000.00  | 24,754.78  | 34.9 |
| TOTAL MISCELLANEOUS REVENUES         | 596.31        | 13,245.22  | 38,000.00  | 24,754.78  | 34.9 |
| <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                   | 596.31        | 13,245.22  | 600,000.00 | 586,754.78 | 2.2  |

HYRUM CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING MARCH 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 | 13,854.40            | 474,790.18        | 600,000.00    | 125,209.82        | 79.1        |
| TOTAL PARKS                     | 13,854.40            | 474,790.18        | 600,000.00    | 125,209.82        | 79.1        |
| TOTAL FUND EXPENDITURES         | 13,854.40            | 474,790.18        | 600,000.00    | 125,209.82        | 79.1        |
| NET REVENUE OVER EXPENDITURES   | ( 13,258.09)         | ( 461,544.96)     | .00           | 461,544.96        | .0          |

HYRUM CITY CORPORATION  
BALANCE SHEET  
MARCH 31, 2026

WATER UTILITY FUND

ASSETS

|            |                                |                 |               |
|------------|--------------------------------|-----------------|---------------|
| 51-1010000 | CASH IN COMBINED FUND          | 2,272,616.81    |               |
| 51-1311000 | ACCTS REC - UTILITIES          | 67,274.93       |               |
| 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                   |                 | 10,488,974.55 |

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 | ( 147,923.92) |               |
|            |                                 |               |               |
|            | BALANCE - CURRENT DATE          | 10,305,891.44 |               |
|            |                                 |               |               |
|            | TOTAL FUND EQUITY               |               | 10,305,891.44 |
|            | TOTAL LIABILITIES AND EQUITY    |               | 10,488,974.55 |

HYRUM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING MARCH 31, 2026

WATER UTILITY FUND

|  | PERIOD ACTUAL     | YTD ACTUAL          | BUDGET              | UNEARNED          | PCNT        |
|--|-------------------|---------------------|---------------------|-------------------|-------------|
| <u>UTILITY REVENUES</u>                |                   |                     |                     |                   |             |
| 51-3711 METERED WATER SALES            | 116,628.87        | 1,174,508.58        | 1,700,000.00        | 525,491.42        | 69.1        |
| 51-3714 NEW CONNECTION FEES            | 4,240.00          | 16,112.00           | 34,000.00           | 17,888.00         | 47.4        |
| 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              | 7,064.72          | 73,741.39           | 125,000.00          | 51,258.61         | 59.0        |
| 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"          | 1,720.00          | 6,639.15            | 13,760.00           | 7,120.85          | 48.3        |
| 51-3726 IMPACT FEE - STORAGE           | 8,910.00          | 34,392.31           | 71,280.00           | 36,887.69         | 48.3        |
| 51-3727 IMPACT FEE - DISTRIBUTION      | 14,240.00         | 54,965.94           | 113,920.00          | 58,954.06         | 48.3        |
| 51-3729 IMPACT FEE - PROFESSIONAL SERV | 110.00            | 424.60              | 880.00              | 455.40            | 48.3        |
| 51-3742 RENT - NON-OPERATING PROPERTY  | .00               | 13,446.00           | 31,800.00           | 18,354.00         | 42.3        |
| <b>TOTAL UTILITY REVENUES</b>          | <b>152,913.59</b> | <b>1,547,933.97</b> | <b>2,266,640.00</b> | <b>718,706.03</b> | <b>68.3</b> |
| <b>TOTAL FUND REVENUE</b>              | <b>152,913.59</b> | <b>1,547,933.97</b> | <b>2,266,640.00</b> | <b>718,706.03</b> | <b>68.3</b> |

HYRUM CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING MARCH 31, 2026

WATER UTILITY FUND

|   | PERIOD ACTUAL    | YTD ACTUAL           | BUDGET               | UNEXPENDED           | PCNT           |
|---|------------------|----------------------|----------------------|----------------------|----------------|
| <u>WATER DEPARTMENT</u>                   |                  |                      |                      |                      |                |
| 51-5100-110 SALARIES AND WAGES            | 23,839.30        | 249,913.64           | 549,800.00           | 299,886.36           | 45.5           |
| 51-5100-115 OVERTIME                      | 4,053.89         | 26,204.61            | 6,700.00             | ( 19,504.61)         | 391.1          |
| 51-5100-116 STANDBY TIME                  | 958.50           | 9,864.02             | 13,400.00            | 3,535.98             | 73.6           |
| 51-5100-120 SEASONAL                      | .00              | .00                  | 14,400.00            | 14,400.00            | .0             |
| 51-5100-130 EMPLOYEE BENEFITS             | 12,797.82        | 119,740.58           | 245,200.00           | 125,459.42           | 48.8           |
| 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             | 100.00           | 2,820.00             | 10,000.00            | 7,180.00             | 28.2           |
| 51-5100-240 OFFICE SUPPLIES AND EXPENSE   | 523.13           | 5,951.59             | 5,000.00             | ( 951.59)            | 119.0          |
| 51-5100-250 EQUIP SUPPLIES & MAINTENANCE  | 2,756.44         | 65,726.66            | 41,100.00            | ( 24,626.66)         | 159.9          |
| 51-5100-252 CLOTHING AND PPC              | 327.15           | 1,150.81             | 6,500.00             | 5,349.19             | 17.7           |
| 51-5100-255 DISTRIB SYSTEM MAINTENANCE    | 7,959.14         | 228,801.62           | 260,000.00           | 31,198.38            | 88.0           |
| 51-5100-260 BLDG & GROUNDS SUP & MAINT    | 155.45           | 12,138.74            | 20,000.00            | 7,861.26             | 60.7           |
| 51-5100-270 UTILITIES                     | 1,288.43         | 95,840.31            | 120,000.00           | 24,159.69            | 79.9           |
| 51-5100-280 TELEPHONE                     | 510.05           | 4,633.20             | 5,000.00             | 366.80               | 92.7           |
| 51-5100-310 PROFESSIONAL SERVICES         | 10,009.74        | 57,453.99            | 20,000.00            | ( 37,453.99)         | 287.3          |
| 51-5100-510 INSURANCE                     | 6.20             | 11,834.92            | 10,600.00            | ( 1,234.92)          | 111.7          |
| 51-5100-610 MISCELLANEOUS SUPPLIES        | .00              | 95.94                | 1,000.00             | 904.06               | 9.6            |
| 51-5100-740 EQUIPMENT                     | .00              | 318,147.93           | 410,000.00           | 91,852.07            | 77.6           |
| 51-5100-750 NEW CONSTRUCTION              | 15,418.00        | 484,064.33           | 935,000.00           | 450,935.67           | 51.8           |
| 51-5100-950 CONTRIBUTION - RESTRICTED FB  | .00              | .00                  | 113,920.00           | 113,920.00           | .0             |
| <b>TOTAL WATER DEPARTMENT</b>             | <b>80,703.24</b> | <b>1,695,857.89</b>  | <b>2,789,570.00</b>  | <b>1,093,712.11</b>  | <b>60.8</b>    |
| <b>TOTAL FUND EXPENDITURES</b>            | <b>80,703.24</b> | <b>1,695,857.89</b>  | <b>2,789,570.00</b>  | <b>1,093,712.11</b>  | <b>60.8</b>    |
| <b>NET REVENUE OVER EXPENDITURES</b>      | <b>72,210.35</b> | <b>( 147,923.92)</b> | <b>( 522,930.00)</b> | <b>( 375,006.08)</b> | <b>( 28.3)</b> |

HYRUM CITY CORPORATION  
BALANCE SHEET  
MARCH 31, 2026

SEWER UTILITY FUND

ASSETS

|            |                                |                 |               |
|------------|--------------------------------|-----------------|---------------|
| 52-1010000 | CASH IN COMBINED FUND          | 7,210,411.00    |               |
| 52-1311000 | ACCTS REC - UTILITIES          | 167,843.73      |               |
| 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                   |                 | 15,100,648.56 |

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 | 1,590,778.98  |               |
|            |                                 |               |               |
|            | BALANCE - CURRENT DATE          |               | 12,512,753.79 |
|            | TOTAL FUND EQUITY               |               | 12,512,753.79 |

HYRUM CITY CORPORATION  
BALANCE SHEET  
MARCH 31, 2026

SEWER UTILITY FUND

TOTAL LIABILITIES AND EQUITY

15,100,648.56

HYRUM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING MARCH 31, 2026

SEWER UTILITY FUND

|                                       | PERIOD ACTUAL | YTD ACTUAL   | BUDGET       | UNEARNED        | PCNT   |
|---------------------------------------|---------------|--------------|--------------|-----------------|--------|
| <u>UTILITY REVENUES</u>               |               |              |              |                 |        |
| 52-3731 SEWER SERVICE                 | 204,409.85    | 1,592,284.82 | 1,837,500.00 | 245,215.18      | 86.7   |
| 52-3740 CUSTOMER SERVICE FEES         | .00           | 412.50       | .00          | ( 412.50)       | .0     |
| 52-3741 INTEREST EARNINGS             | 24,680.44     | 170,141.70   | 200,000.00   | 29,858.30       | 85.1   |
| 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        | 19,224.20     | 72,037.22    | 150,000.00   | 77,962.78       | 48.0   |
| TOTAL UTILITY REVENUES                | 248,314.49    | 3,301,105.43 | 2,192,500.00 | ( 1,108,605.43) | 150.6  |
| TOTAL FUND REVENUE                    | 248,314.49    | 3,301,105.43 | 2,192,500.00 | ( 1,108,605.43) | 150.6  |

HYRUM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

SEWER UTILITY FUND

|  | PERIOD ACTUAL     | YTD ACTUAL          | BUDGET              | UNEXPENDED             | PCNT          |
|--|-------------------|---------------------|---------------------|------------------------|---------------|
| <u>SEWER DEPARTMENT</u>                    |                   |                     |                     |                        |               |
| 52-5200-110 SALARIES AND WAGES             | 21,492.39         | 215,829.27          | 403,000.00          | 187,170.73             | 53.6          |
| 52-5200-115 OVERTIME                       | 1,827.35          | 23,750.47           | 20,000.00           | ( 3,750.47)            | 118.8         |
| 52-5200-116 ON CALL PAY                    | 861.80            | 8,167.14            | 15,000.00           | 6,832.86               | 54.5          |
| 52-5200-120 SEASONAL/TEMPORARY EMPLOYEES   | .00               | .00                 | 2,000.00            | 2,000.00               | .0            |
| 52-5200-130 EMPLOYEE BENEFITS              | 11,918.52         | 115,041.25          | 189,000.00          | 73,958.75              | 60.9          |
| 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              | 88.85             | 1,096.78            | 15,000.00           | 13,903.22              | 7.3           |
| 52-5200-240 OFFICE SUPPLIES & EXPENSE      | 1,689.83          | 4,415.92            | 8,000.00            | 3,584.08               | 55.2          |
| 52-5200-250 LAB SUPPLIES                   | 456.28            | 4,598.26            | 15,000.00           | 10,401.74              | 30.7          |
| 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        | 1,520.09          | 89,743.19           | 250,000.00          | 160,256.81             | 35.9          |
| 52-5200-255 COLLECTION SYSTEM MAINTENANCE  | .00               | 4,331.36            | .00                 | ( 4,331.36)            | .0            |
| 52-5200-256 MBR CLEANING CHEMICALS         | 5,728.00          | 26,542.79           | 50,000.00           | 23,457.21              | 53.1          |
| 52-5200-257 ALUMINUM SULFATE               | 12,626.00         | 80,557.21           | 120,000.00          | 39,442.79              | 67.1          |
| 52-5200-258 POLYMER                        | .00               | 4,475.34            | 16,000.00           | 11,524.66              | 28.0          |
| 52-5200-260 BLDG & GROUNDS SUP & MAINT     | 2,351.72          | 7,063.35            | 75,000.00           | 67,936.65              | 9.4           |
| 52-5200-270 UTILITIES                      | 1,240.17          | 192,549.66          | 340,000.00          | 147,450.34             | 56.6          |
| 52-5200-280 TELEPHONE                      | 369.96            | 3,802.36            | 5,000.00            | 1,197.64               | 76.1          |
| 52-5200-285 INTERNET SERVICE               | 563.58            | 4,467.15            | 6,000.00            | 1,532.85               | 74.5          |
| 52-5200-310 PROFESSIONAL SERVICES          | 17,848.13         | 64,260.48           | 250,000.00          | 185,739.52             | 25.7          |
| 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               | .16                 | 200,000.00          | 199,999.84             | .0            |
| 52-5200-812 DEBT SERVICE-WWTP              | 3,768.52          | 33,719.76           | 45,100.00           | 11,380.24              | 74.8          |
| 52-5200-822 DEBT SERVICE-INT. WWTP         | 3,197.48          | 28,974.23           | 38,550.00           | 9,575.77               | 75.2          |
| 52-5200-921 CONTRIBUTION - OTHER           | .00               | 766,838.53          | .00                 | ( 766,838.53)          | .0            |
| <b>TOTAL SEWER DEPARTMENT</b>              | <b>87,548.67</b>  | <b>1,710,326.45</b> | <b>2,169,100.00</b> | <b>458,773.55</b>      | <b>78.9</b>   |
| <b>TOTAL FUND EXPENDITURES</b>             | <b>87,548.67</b>  | <b>1,710,326.45</b> | <b>2,169,100.00</b> | <b>458,773.55</b>      | <b>78.9</b>   |
| <b>NET REVENUE OVER EXPENDITURES</b>       | <b>160,765.82</b> | <b>1,590,778.98</b> | <b>23,400.00</b>    | <b>( 1,567,378.98)</b> | <b>6798.2</b> |

HYRUM CITY CORPORATION  
BALANCE SHEET  
MARCH 31, 2026

ELECTRIC UTILITY FUND

ASSETS

|            |                                |                 |               |
|------------|--------------------------------|-----------------|---------------|
| 53-1010000 | CASH IN COMBINED FUND          | 8,032,083.91    |               |
| 53-1311000 | ACCTS REC - UTILITIES          | 616,082.67      |               |
| 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    |               |
|            |                                | 37,161,485.57   | 37,161,485.57 |
|            | TOTAL ASSETS                   |                 |               |

LIABILITIES AND EQUITY

LIABILITIES

|            |                                |               |               |
|------------|--------------------------------|---------------|---------------|
| 53-2131000 | ACCTS PAY - ELECTRIC           | ( 433,686.00) |               |
| 53-2131500 | ACCTS PAY - UTILITY DEPOSITS   | 530,172.06    |               |
| 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        | 16,822.57     |               |
| 53-2411101 | SALES TAX PAY - NON CURRENT    | 14,784.06     |               |
| 53-2411102 | SALES TAX - NON CITY           | 376.73        |               |
| 53-2500001 | NOTE PAYABLE - UAMPS           | 13,401,000.00 |               |
|            |                                | 14,056,503.61 | 14,056,503.61 |
|            | TOTAL LIABILITIES              |               |               |

FUND EQUITY

HYRUM CITY CORPORATION  
 BALANCE SHEET  
 MARCH 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>2,310,986.65</u> |                             |
|                              | BALANCE - CURRENT DATE          |                     | <u>23,104,981.96</u>        |
|                              | TOTAL FUND EQUITY               |                     | <u>23,104,981.96</u>        |
|                              | TOTAL LIABILITIES AND EQUITY    |                     | <u><u>37,161,485.57</u></u> |

HYRUM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 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     | 44,033.68     | 450,966.33    | 600,000.00    | 149,033.67    | 75.2    |
| TOTAL UTILITY REVENUES ENERGY SALES  | 44,033.68     | 450,966.33    | 600,000.00    | 149,033.67    | 75.2    |
| <u>UTILITY REVENUES</u>              |               |               |               |               |         |
| 53-3751 METERED ENERGY SALES         | 968,372.66    | 9,884,096.49  | 13,800,000.00 | 3,915,903.51  | 71.6    |
| 53-3752 ENERGY DISCOUNTS             | ( 37,914.28)  | ( 98,708.46)  | ( 160,000.00) | ( 61,291.54)  | ( 61.7) |
| 53-3755 NEW CONNECTION FEES          | 13,206.50     | 40,781.50     | 85,000.00     | 44,218.50     | 48.0    |
| 53-3757 SALE OF MATERIALS            | .00           | 2,500.00      | 16,000.00     | 13,500.00     | 15.6    |
| 53-3758 CUSTOMER SERVICE & MISC      | 4,041.12      | 643,903.00    | 255,000.00    | ( 388,903.00) | 252.5   |
| 53-3761 INTEREST EARNINGS            | 27,228.98     | 239,608.53    | 254,000.00    | 14,391.47     | 94.3    |
| 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                    | .00           | 118,367.70    | 215,000.00    | 96,632.30     | 55.1    |
| 53-3767 IMPACT FEE - DISTRIBUTION    | 12,650.00     | 95,909.00     | 101,200.00    | 5,291.00      | 94.8    |
| TOTAL UTILITY REVENUES               | 987,584.98    | 11,010,501.26 | 14,671,200.00 | 3,660,698.74  | 75.1    |
| TOTAL FUND REVENUE                   | 1,031,618.66  | 11,461,467.59 | 15,271,200.00 | 3,809,732.41  | 75.1    |

HYRUM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

ELECTRIC UTILITY FUND

|  | PERIOD ACTUAL     | YTD ACTUAL          | BUDGET               | UNEXPENDED             | PCNT          |
|--|-------------------|---------------------|----------------------|------------------------|---------------|
| <u>ELECTRIC DEPARTMENT</u>                 |                   |                     |                      |                        |               |
| 53-5300-110 SALARIES AND WAGES             | 69,685.74         | 716,614.35          | 1,290,000.00         | 573,385.65             | 55.6          |
| 53-5300-115 OVERTIME                       | 3,758.75          | 45,254.06           | 50,000.00            | 4,745.94               | 90.5          |
| 53-5300-116 STANDBY TIME                   | 954.50            | 9,652.25            | 13,400.00            | 3,747.75               | 72.0          |
| 53-5300-120 SEASONAL/TEMPORARY EMPLOYEES   | .00               | .00                 | 20,000.00            | 20,000.00              | .0            |
| 53-5300-130 EMPLOYEE BENEFITS              | 36,121.38         | 332,261.97          | 597,900.00           | 265,638.03             | 55.6          |
| 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              | 401.50            | 10,467.14           | 20,000.00            | 9,532.86               | 52.3          |
| 53-5300-240 OFFICE SUPPLIES AND EXPENSE    | 1,229.85          | 9,222.83            | 10,000.00            | 777.17                 | 92.2          |
| 53-5300-250 EQUIP SUPPLIES & MAINTENANCE   | 4,861.35          | 51,278.16           | 125,000.00           | 73,721.84              | 41.0          |
| 53-5300-252 CLOTHING AND PPC               | 105.00            | 5,706.64            | 9,000.00             | 3,293.36               | 63.4          |
| 53-5300-255 GEN & DIST SYSTEM MAINTENANCE  | 6,194.25          | 481,387.22          | 800,000.00           | 318,612.78             | 60.2          |
| 53-5300-256 TREE CITY/CONSUMER ED.         | .00               | 69,813.79           | 100,000.00           | 30,186.21              | 69.8          |
| 53-5300-257 GENERATION COSTS               | 14,011.97         | 262,189.44          | 830,000.00           | 567,810.56             | 31.6          |
| 53-5300-258 CHRISTMAS DECORATIONS          | .00               | 5,894.33            | 25,000.00            | 19,105.67              | 23.6          |
| 53-5300-259 HYDRO PLANT MAINTENANCE        | .00               | 220,736.17          | 120,000.00           | ( 100,736.17)          | 184.0         |
| 53-5300-260 BLDGS & GROUNDS SUP & MAINT    | 804.13            | 29,111.83           | 35,000.00            | 5,888.17               | 83.2          |
| 53-5300-270 UTILITIES                      | 1,179.67          | 5,569.58            | 16,000.00            | 10,430.42              | 34.8          |
| 53-5300-280 TELEPHONE                      | 908.81            | 7,821.00            | 12,000.00            | 4,179.00               | 65.2          |
| 53-5300-285 INTERNET SERVICE               | 165.00            | 1,320.00            | 2,500.00             | 1,180.00               | 52.8          |
| 53-5300-310 PROFESSIONAL SERVICES          | 13,404.49         | 76,568.11           | 65,000.00            | ( 11,568.11)           | 117.8         |
| 53-5300-510 INSURANCE                      | 103.79            | 35,900.66           | 34,000.00            | ( 1,900.66)            | 105.6         |
| 53-5300-610 MISCELLANEOUS SUPPLIES         | 160.95            | 9,118.56            | 10,000.00            | 881.44                 | 91.2          |
| 53-5300-620 MISCELLANEOUS SERVICES         | 7,093.48          | 65,330.93           | 60,000.00            | ( 5,330.93)            | 108.9         |
| 53-5300-630 POWER PURCHASE                 | 559,614.79        | 5,281,564.87        | 7,600,000.00         | 2,318,435.13           | 69.5          |
| 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 | 9,728.55          | 503,375.63          | 2,047,800.00         | 1,544,424.37           | 24.6          |
| 53-5300-810 DEBT SERVICE - PRINCIPAL       | 39,500.00         | 355,500.00          | 474,000.00           | 118,500.00             | 75.0          |
| 53-5300-820 DEBT SERVICE - INTEREST        | 51,940.63         | 467,465.67          | 623,300.00           | 155,834.33             | 75.0          |
| <b>TOTAL ELECTRIC DEPARTMENT</b>           | <b>821,928.58</b> | <b>9,150,480.94</b> | <b>15,256,550.00</b> | <b>6,106,069.06</b>    | <b>60.0</b>   |
| <b>TOTAL FUND EXPENDITURES</b>             | <b>821,928.58</b> | <b>9,150,480.94</b> | <b>15,256,550.00</b> | <b>6,106,069.06</b>    | <b>60.0</b>   |
| <b>NET REVENUE OVER EXPENDITURES</b>       | <b>209,690.08</b> | <b>2,310,986.65</b> | <b>14,650.00</b>     | <b>( 2,296,336.65)</b> | <b>15774.</b> |

HYRUM CITY CORPORATION  
 BALANCE SHEET  
 MARCH 31, 2026

IRRIGATION UTILITY FUND

ASSETS

|            |                                |                 |                     |
|------------|--------------------------------|-----------------|---------------------|
| 54-1010000 | CASH IN COMBINED FUND          | 800,567.65      |                     |
| 54-1311000 | ACCTS REC - UTILITIES          | 23,073.77       |                     |
| 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                   |                 | <u>4,091,979.89</u> |

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 | ( 223,722.98) |                     |
|            |                                 |               |                     |
|            | BALANCE - CURRENT DATE          | ( 49,437.27)  |                     |
|            |                                 |               |                     |
|            | TOTAL FUND EQUITY               |               | <u>4,052,165.35</u> |
|            |                                 |               |                     |
|            | TOTAL LIABILITIES AND EQUITY    |               | <u>4,091,979.89</u> |

HYRUM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING MARCH 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     | 31,673.12            | 285,212.06        | 380,000.00    | 94,787.94       | 75.1        |
| 54-3775 NEW CONNECTION FEES    | 794.00               | 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      | 2,519.60             | 27,595.65         | 49,000.00     | 21,404.35       | 56.3        |
| 54-3785 IMPACT FEE - "BUY-IN"  | 7,146.00             | 28,419.00         | 47,700.00     | 19,281.00       | 59.6        |
| TOTAL UTILITY REVENUES         | 42,132.72            | 346,496.21        | 483,700.00    | 137,203.79      | 71.6        |
| TOTAL FUND REVENUE             | 42,132.72            | 346,496.21        | 483,700.00    | 137,203.79      | 71.6        |

HYRUM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

IRRIGATION UTILITY FUND

|  | PERIOD ACTUAL    | YTD ACTUAL           | BUDGET                 | UNEXPENDED             | PCNT           |
|--|------------------|----------------------|------------------------|------------------------|----------------|
| <u>IRRIGATION DEPARTMENT</u>             |                  |                      |                        |                        |                |
| 54-5400-110 SALARIES AND WAGES           | 4,875.53         | 49,010.97            | 118,600.00             | 69,589.03              | 41.3           |
| 54-5400-115 OVERTIME                     | 17.90            | 5,822.68             | 2,000.00               | ( 3,822.68)            | 291.1          |
| 54-5400-130 EMPLOYEE BENEFITS            | 2,226.29         | 23,192.32            | 55,700.00              | 32,507.68              | 41.6           |
| 54-5400-220 PUBLIC NOTICES               | .00              | .00                  | 500.00                 | 500.00                 | .0             |
| 54-5400-240 OFFICE SUPPLIES AND EXPENSE  | 523.11           | 3,322.85             | 7,000.00               | 3,677.15               | 47.5           |
| 54-5400-250 EQUIP SUPPLIES & MAINTENANCE | 18.75            | 56.25                | 10,000.00              | 9,943.75               | .6             |
| 54-5400-255 DISTRIB SYSTEM MAINTENANCE   | 159.69           | 16,894.66            | 30,000.00              | 13,105.34              | 56.3           |
| 54-5400-260 BLDGS & GROUNDS SUP & MAINT  | .00              | 2,000.00             | 1,000.00               | ( 1,000.00)            | 200.0          |
| 54-5400-270 UTILITIES                    | .00              | 96,476.47            | 85,000.00              | ( 11,476.47)           | 113.5          |
| 54-5400-280 TELEPHONE                    | 55.30            | 497.70               | 450.00                 | ( 47.70)               | 110.6          |
| 54-5400-310 PROFESSIONAL SERVICES        | .00              | 12,768.31            | 10,000.00              | ( 2,768.31)            | 127.7          |
| 54-5400-510 INSURANCE                    | .00              | 5,662.42             | 5,400.00               | ( 262.42)              | 104.9          |
| 54-5400-540 IRRIGATION ASSESSMENTS       | 20.00            | 80,106.33            | 97,000.00              | 16,893.67              | 82.6           |
| 54-5400-750 NEW CONSTRUCTION             | .00              | 274,408.23           | 2,175,000.00           | 1,900,591.77           | 12.6           |
| <b>TOTAL IRRIGATION DEPARTMENT</b>       | <b>7,896.57</b>  | <b>570,219.19</b>    | <b>2,597,650.00</b>    | <b>2,027,430.81</b>    | <b>22.0</b>    |
| <b>TOTAL FUND EXPENDITURES</b>           | <b>7,896.57</b>  | <b>570,219.19</b>    | <b>2,597,650.00</b>    | <b>2,027,430.81</b>    | <b>22.0</b>    |
| <b>NET REVENUE OVER EXPENDITURES</b>     | <b>34,236.15</b> | <b>( 223,722.98)</b> | <b>( 2,113,950.00)</b> | <b>( 1,890,227.02)</b> | <b>( 10.6)</b> |

## HYRUM CITY CORPORATION

## BALANCE SHEET

MARCH 31, 2026

## STORMWATER FUND

ASSETS

|            |                                |   |                     |
|------------|--------------------------------|---|---------------------|
| 55-1010000 | CASH IN COMBINED FUND          |   | 855,176.69          |
| 55-1311000 | ACCTS REC - STORMWATER         |   | 30,028.74           |
| 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          |
|            | TOTAL ASSETS                   |   | <u>1,884,624.62</u> |

LIABILITIES AND EQUITYLIABILITIES

|            |                                |  |                  |
|------------|--------------------------------|--|------------------|
| 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         |
|            | TOTAL LIABILITIES              |  | <u>16,870.89</u> |

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 | (            | 36,241.39)          |
|                              | BALANCE - CURRENT DATE          |              | <u>1,867,753.73</u> |
|                              | TOTAL FUND EQUITY               |              | <u>1,867,753.73</u> |
|                              | TOTAL LIABILITIES AND EQUITY    |              | <u>1,884,624.62</u> |

HYRUM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING MARCH 31, 2026

STORMWATER FUND

|                                     | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEARNED   | PCNT |
|-------------------------------------|---------------|------------|------------|------------|------|
| <u>UTILITY REVENUES</u>             |               |            |            |            |      |
| 55-3740 STORM WATER INSPECTION FEES | 1,500.00      | 5,700.00   | 15,000.00  | 9,300.00   | 38.0 |
| 55-3781 STORMWATER FEES             | 34,914.85     | 312,140.04 | 380,000.00 | 67,859.96  | 82.1 |
| 55-3791 INTEREST EARNINGS           | 2,693.96      | 28,355.08  | 58,000.00  | 29,644.92  | 48.9 |
| TOTAL UTILITY REVENUES              | 39,108.81     | 346,195.12 | 453,000.00 | 106,804.88 | 76.4 |
| TOTAL FUND REVENUE                  | 39,108.81     | 346,195.12 | 453,000.00 | 106,804.88 | 76.4 |

HYRUM CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING MARCH 31, 2026

STORMWATER FUND

|  | PERIOD ACTUAL | YTD ACTUAL   | BUDGET        | UNEXPENDED    | PCNT   |
|--|---------------|--------------|---------------|---------------|--------|
| <u>STORMWATER DEPARTMENT</u>             |               |              |               |               |        |
| 55-5500-110 SALARIES AND WAGES           | 1,784.91      | 17,853.65    | 20,500.00     | 2,646.35      | 87.1   |
| 55-5500-115 OVERTIME                     | 102.91        | 830.52       | 1,000.00      | 169.48        | 83.1   |
| 55-5500-130 EMPLOYEE BENEFITS            | 794.58        | 7,702.06     | 10,100.00     | 2,397.94      | 76.3   |
| 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          | 18.75        | 2,500.00      | 2,481.25      | .8     |
| 55-5500-255 COLLECTION SYSTEM            | .00           | 9,831.53     | 15,000.00     | 5,168.47      | 65.5   |
| 55-5500-280 TELEPHONE                    | 27.70         | 249.30       | 225.00        | ( 24.30)      | 110.8  |
| 55-5500-310 PROFESSIONAL SERVICES        | .00           | 29,216.24    | 30,000.00     | 783.76        | 97.4   |
| 55-5500-450 FLOOD CONTROL                | 5.16          | 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           | 314,993.21   | 800,000.00    | 485,006.79    | 39.4   |
| TOTAL STORMWATER DEPARTMENT              | 2,721.51      | 382,436.51   | 1,014,475.00  | 632,038.49    | 37.7   |
| TOTAL FUND EXPENDITURES                  | 2,721.51      | 382,436.51   | 1,014,475.00  | 632,038.49    | 37.7   |
| NET REVENUE OVER EXPENDITURES            | 36,387.30     | ( 36,241.39) | ( 561,475.00) | ( 525,233.61) | ( 6.5) |

HYRUM CITY CORPORATION  
 BALANCE SHEET  
 MARCH 31, 2026

SEWER FUND COLLECTIONS

ASSETS

|            |                                |                 |                   |
|------------|--------------------------------|-----------------|-------------------|
| 56-1010000 | CASH IN COMBINED FUND          | 767,747.41      |                   |
| 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>851,004.40</u> |

LIABILITIES AND EQUITY

FUND EQUITY

|  |                                 |                   |                   |
|--|---------------------------------|-------------------|-------------------|
|  | UNAPPROPRIATED FUND BALANCE:    |                   |                   |
|  | REVENUE OVER EXPENDITURES - YTD | <u>851,004.40</u> |                   |
|  | BALANCE - CURRENT DATE          |                   | <u>851,004.40</u> |
|  | TOTAL FUND EQUITY               |                   | <u>851,004.40</u> |
|  | TOTAL LIABILITIES AND EQUITY    |                   | <u>851,004.40</u> |

HYRUM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 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         | 500.00          | 1,487.50            | 5,000.00          | 3,512.50             | 29.8         |
| 56-3741 INTEREST EARNINGS             | 2,541.18        | 35,928.39           | 50,000.00         | 14,071.61            | 71.9         |
| 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       | 4,360.00        | 18,997.79           | 34,900.00         | 15,902.21            | 54.4         |
|                                       | <u>7,401.18</u> | <u>320,496.44</u>   | <u>724,800.00</u> | <u>404,303.56</u>    | <u>44.2</u>  |
| <u>SEWER FUND TRANSFER</u>            |                 |                     |                   |                      |              |
| 56-3830 TRANSFER FROM FUND 52         | .00             | 766,838.53          | .00               | ( 766,838.53)        | .0           |
|                                       | <u>.00</u>      | <u>766,838.53</u>   | <u>.00</u>        | <u>( 766,838.53)</u> | <u>.0</u>    |
|                                       | <u>7,401.18</u> | <u>1,087,334.97</u> | <u>724,800.00</u> | <u>( 362,534.97)</u> | <u>150.0</u> |

HYRUM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

SEWER FUND COLLECTIONS

|   | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED    | PCNT  |
|---|---------------|------------|------------|---------------|-------|
| <u>SEWER COLLECTION</u>                   |               |            |            |               |       |
| 56-5600-110 SALARIES AND WAGES            | 6,693.94      | 74,040.51  | 136,500.00 | 62,459.49     | 54.2  |
| 56-5600-115 OVERTIME                      | 566.68        | 5,852.72   | 5,000.00   | ( 852.72)     | 117.1 |
| 56-5600-116 ON CALL PAY                   | 119.70        | 1,553.90   | 3,750.00   | 2,196.10      | 41.4  |
| 56-5600-130 EMPLOYEE BENEFITS             | 3,009.57      | 31,580.84  | 62,893.00  | 31,312.16     | 50.2  |
| 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 | 1,745.00      | 46,539.55  | 80,000.00  | 33,460.45     | 58.2  |
| 56-5600-270 UTILITIES                     | 26.68         | 4,138.35   | 5,000.00   | 861.65        | 82.8  |
| 56-5600-280 TELEPHONE                     | 257.48        | 1,353.40   | .00        | ( 1,353.40)   | .0    |
| 56-5600-310 PROFESSIONAL SERVICES         | .00           | 71,040.02  | 150,000.00 | 78,959.98     | 47.4  |
| 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    |
| <br>                                      |               |            |            |               |       |
| TOTAL SEWER COLLECTION                    | 12,419.05     | 236,330.57 | 579,343.00 | 343,012.43    | 40.8  |
| <br>                                      |               |            |            |               |       |
| TOTAL FUND EXPENDITURES                   | 12,419.05     | 236,330.57 | 579,343.00 | 343,012.43    | 40.8  |
| <br>                                      |               |            |            |               |       |
| NET REVENUE OVER EXPENDITURES             | ( 5,017.87)   | 851,004.40 | 145,457.00 | ( 705,547.40) | 585.1 |

HYRUM CITY CORPORATION  
BALANCE SHEET  
MARCH 31, 2026

COURT TRUST FUND

ASSETS

|            |                       |           |             |
|------------|-----------------------|-----------|-------------|
| 72-1010000 | CASH IN COMBINED FUND | 19,822.80 |             |
| 72-1111000 | COURT BANK ACCOUNT    | 7,396.95  |             |
| 72-1111001 | FINES RECEIVABLE      | 840.00    |             |
|            |                       | <hr/>     |             |
|            | TOTAL ASSETS          |           | 28,059.75   |
|            |                       |           | <hr/> <hr/> |

LIABILITIES AND EQUITY

LIABILITIES

|            |                                |              |             |
|------------|--------------------------------|--------------|-------------|
| 72-2131151 | ACCTS PAY - J.P. COURT         | ( 16,757.70) |             |
| 72-2131154 | ACCTS PAY - TRUST ACCOUNT BAIL | 20,014.47    |             |
| 72-2140000 | PAYABLES TO OTHER ENTITIES     | 24,802.98    |             |
|            |                                | <hr/>        |             |
|            | TOTAL LIABILITIES              |              | 28,059.75   |
|            |                                |              | <hr/>       |
|            | TOTAL LIABILITIES AND EQUITY   |              | 28,059.75   |
|            |                                |              | <hr/> <hr/> |

HYRUM CITY CORPORATION  
 BALANCE SHEET  
 MARCH 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  
MARCH 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 |