



CITY COUNCIL MEETING

Thursday, March 19, 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, March 19, 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. **INTRODUCTION AND APPROVAL OF RESOLUTIONS AND ORDINANCES**
 - A. [Resolution 26-01 - A resolution amending the Hyrum City General Plan to include a new Chapter 10: Water Use and Preservation Element; Appendix K Water Use and Preservation Element and amending Table of Contents to include new Chapter 10: Water Use and Preservation Element.](#)
 - B. [Resolution 26-11 - A resolution authorizing and approving the Amended and Restated Power Pooling Agreement with Utah Associated Municipal Power Systems for the Pool Project; authorizing execution and delivery thereof; and related matters.](#)
10. **OTHER BUSINESS**
 - A. [Consideration and approval an Interlocal Agreement between Cache County, Hyrum City, and Cache Trails Alliance regarding signage installation in Blacksmith Fork Canyon.](#)
 - B. [Budget report.](#)
 - C. Mayor and City Council reports.
11. **ADJOURNMENT**

Stephanie Fricke
City Recorder

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

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



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

City Council Agenda Information

To: Mayor Miller and City Council

From: Tony Ekins, City Planner

Date: March 12, 2026

Subject: Resolution 26-01 – Amend the Hyrum City General Plan to include a new Chapter 10: Water Use and Preservation Element; Appendix K Water Use and Preservation Element and amending Table of Contents to include new Chapter 10: Water Use and Preservation Element.

Summary:

Hyrum City staff is requesting the Water Use and Preservation Element of the General Plan be adopted by the City Council to guide future decisions on how Water is used, preserved, and future land use is coordinated. The Water Use and Preservation Element at this time will be an element of the current General Plan and is also part of the current General Plan Update and may require minimal revisions while the City moves forward to the completion of the overall General Plan Update.

Planning Commission Recommendation:

On December 11, 2025, the Planning Commission held the required public hearing and made a motion (3-0) recommending approval to the City Council with the following recommendations:

1. Include an action item in Water Goal 1 Objectives to include the creation of a landscape requirements ordinance that includes water-wise landscaping standards.

City Council Meeting Details:

On January 6, 2026, staff and the consultant presented the resolution to the City Council and continued the resolution to include the following”

1. The Water Use and Preservation Element be revised into two (2) parts with general information in the new Chapter 10 and technical data content be in the Appendix of the current General Plan.
 - a. The consultant revised the Water Use and Preservation Element as requested into two (2) parts: Chapter 10 and Appendix K

City Council Meeting Details:

- Meeting Date: March 19, 2026
- Council Role: Legislative with Roll Call Vote

Attachments:

1. Prepared Resolution
2. Chapter 10
3. Appendix K
4. Table of Contents

RESOLUTION 26-01

A RESOLUTION APPROVING THE WATER USE AND PRESERVATION ELEMENT AND INCLUDING IT AS CHAPTER 10 IN THE HYRUM CITY GENERAL PLAN

WHEREAS, Utah State Code, Section 10-20-401 requires each municipality to prepare and adopt a comprehensive, long range general plan for: (a) present and future needs of the municipality; and (b) growth and development of all or any part of the land within the municipality; and

WHEREAS, the Hyrum City Council approved Resolution 08-21 adopting the revised Hyrum City General Plan on June 5, 2008; and

WHEREAS, the Hyrum City General Plan has been prepared to act as an advisory guide for land use decisions, to guide the growth, development, and improvement of the City; and

WHEREAS, the Hyrum City General Plan focuses on improving the physical environment of the City as well as the quality of life of the citizens; and

WHEREAS, The Utah Legislature passed S.B. 110 in 2022 which required municipalities to include a plan for water use and preservation as an element in their General Plans; and

WHEREAS, the water use and preservation element shall consider applicable water conservation goals and promote water efficiency for both current and future development; and

WHEREAS, the Hyrum City Council supports the concepts and guidelines for planning and land use as set forth in the Hyrum City General Plan.

NOW, THEREFORE, upon recommendation of the Planning Commission, and following a public hearing as required by Utah State Law, the Hyrum City Council hereby adopts, passes, and publishes the Water Use and Preservation Element (Hyrum City General Plan Chapter 10, Appendix K, and Table of Contents) attached hereto as Exhibit "A"

BE IT FURTHER RESOLVED, that this resolution shall be effective upon approval.

APPROVED AND PASSED by the Hyrum City Council this 19th day of March, 2026.

HYRUM CITY

BY: _____
Steve J. Miller
Mayor

ATTEST:

Stephanie Fricke
City Recorder

Roll Call Vote -	Aye	Nay	Absent
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"/>

Hyrum City General Plan



CHAPTER 10: Water Use and Preservation Element

10.1. INTRODUCTION

Hyrum City Water Use and Preservation Element

Hyrum City is planning today to protect its water future. Utah is one of the driest and fastest-growing states in the nation. By 2065, the state's population is expected to double, placing even greater demand on limited water supplies. In response, state law now requires cities to consider how land use decisions affect water use. This Water Use and Preservation Element explains Hyrum's current water supply, how water is used, and what the City will do to ensure enough water for future generations.

10.2 WHERE HYRUM'S WATER COMES FROM

Hyrum's water comes from three wells and four springs. The City holds approximately 11,500-12,000 acre-feet of culinary (drinking) water rights and 3,301 shares of irrigation water rights. It also maintains three culinary water storage tanks with a total capacity of 5 million gallons, along with irrigation reservoirs and a wastewater treatment facility that supports reclaimed water use. Overall, the City has sufficient water rights to meet current and projected needs. However, continued growth is placing stress on storage and delivery systems, especially in newer areas of town. Additional storage and system improvements will be needed as Hyrum grows.

10.3 HOW MUCH WATER IS USED

Water use is measured in gallons per capita per day (GPCD). In 2024, Hyrum averaged 244 GPCD—down significantly from prior years and below the state average in earlier reporting cycles. The City is on track to reduce use to below 200 GPCD by 2030 through conservation efforts.

Industrial users—particularly food processing facilities—account for a large portion of total water use. Residential use is also significant, especially outdoor irrigation. Secondary irrigation water, which is currently unmetered and unlimited in many cases, represents the largest opportunity for conservation.

Hyrum City General Plan



CHAPTER 10: Water Use and Preservation Element

Without conservation, water demand could increase by as much as 94% by 2050 due to population growth. Conservation is the most realistic and cost-effective way to meet future demand.

10.4 WHAT THE COMMUNITY SAID

Public input shows strong concern about water availability and system capacity. Residents support conservation, stewardship, and practical incentives to help households upgrade fixtures and landscaping.

10.5 STRATEGIES TO REDUCE WATER USE

Hyrum's approach focuses on both existing neighborhoods and future development.

For existing development, the City will:

- Continue tiered water rates that reward conservation
- Promote water-wise landscaping and efficient appliances
- Provide education and demonstration gardens
- Limit turf in new residential and commercial landscaping

For future development, the City will:

- Encourage smaller lots and higher-density housing, which use less water per household
- Require water-wise landscaping standards
- Require new development to offset water demand through conservation or water rights transfers

The City will also lead by example by improving efficiency in public facilities and parks.

Hyrum City General Plan



CHAPTER 10: Water Use and Preservation Element

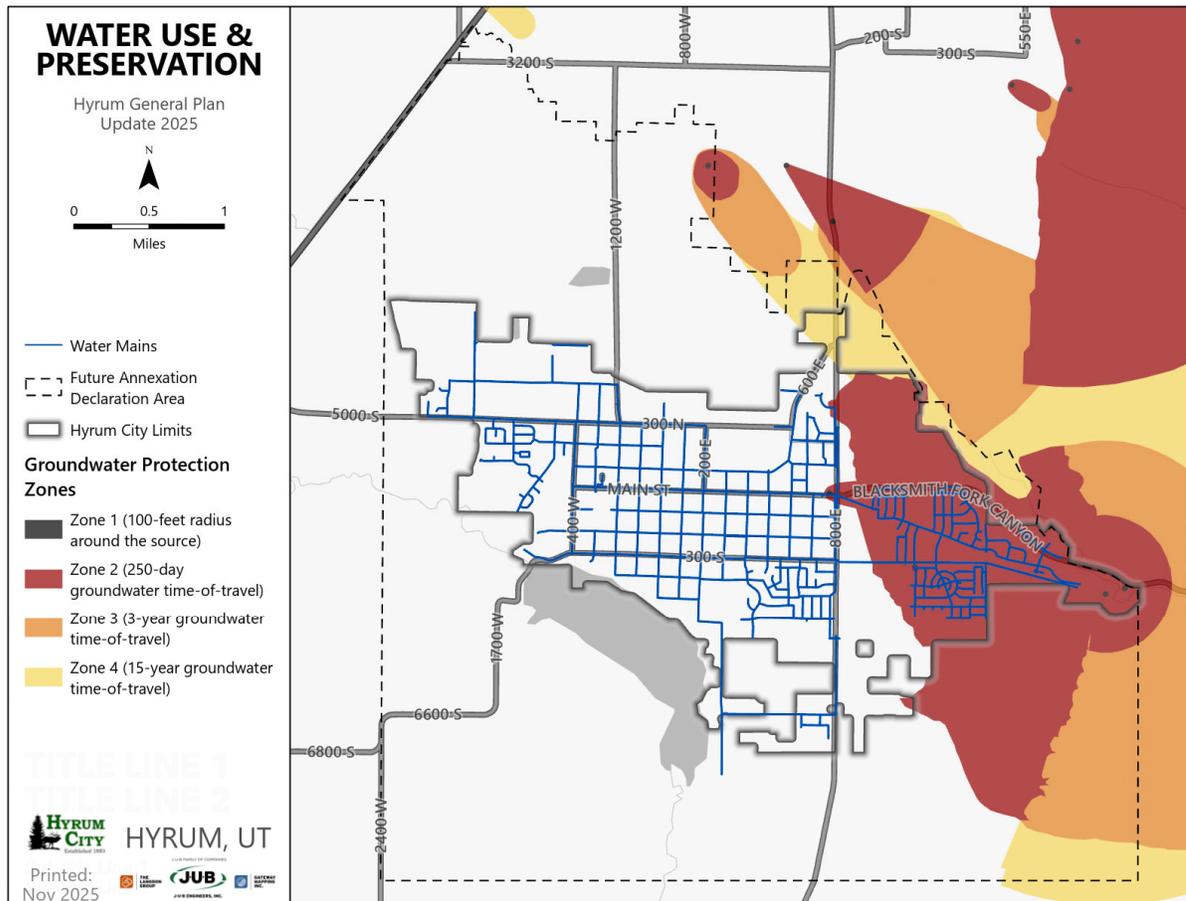
10.6 Moving Forward

Hyrum’s two primary goals are to:

1. Reduce per capita water use in existing development.
2. Promote water-wise growth to ensure long-term sustainability.

By aligning land use planning, infrastructure investment, conservation programs, and public education, Hyrum can remain a thriving, water-wise community for generations to come.

10.7 Water Use and Preservation Map Element Map



Appendix K

Water Use and Preservation Element

Data Sources, Methodology, and Plan Assumptions

(Performed in 2026 by J-U-B Engineers, Inc. as part of the Hyrum City General Plan Update)

1. Purpose of This Appendix

This technical appendix documents the data sources, assumptions, and calculation methods used to prepare the Water Use and Preservation Element. It provides transparency regarding how water supply, demand projections, and conservation targets were developed.

2. Primary Data Sources

The following sources were used in preparing this element:

- **Hyrum City Water Conservation Plan (2022 Update)**
- **Utah Division of Water Resources (DWRe) – Municipal & Industrial (M&I) Water Use Data Reports (2015–2024 submissions)**
- **Utah Regional M&I Water Conservation Goals Report** (Bear River Region targets)
- **Utah Household and Job Forecast (2023)** – Utah Department of Transportation
- **2008 Potable and Secondary Water Systems 50-Year Demand Projections** (Aqua Engineering)
- Hyrum City internal records:
 - Annual water production reports
 - Metered delivery data (culinary system)
 - Water rights portfolio documentation
 - Storage and distribution system inventories

3. Water Supply Assumptions

3.1 Culinary Water Rights

- Approximate culinary water rights: **11,527–12,000 acre-feet**

- Sources: three (3) wells and four (4) springs
- Storage capacity: **5 million gallons** across three tanks
- Wastewater clarifier storage: **0.7 acre-feet**
- Secondary irrigation storage: approximately **100 acre-feet**

Supply totals are based on recorded water rights holdings and reported production capacity. No major new water source acquisitions are assumed in long-range projections.

3.2 Irrigation Water Rights

- 3,301 irrigation shares
- Acre-foot yield per share varies depending on company performance and hydrologic conditions
- Secondary system primarily dependent on stream flow

Because irrigation shares fluctuate in yield, projections assume conservative delivery estimates based on recent historical averages.

4. Water Use Calculations

4.1 Gallons Per Capita Per Day (GPCD)

The State-approved method for calculating GPCD is:

$$GPCD = \frac{\text{Total Annual Culinary Water Use (gallons)}}{\text{Population} \times 365}$$

Where annual water use in acre-feet is converted to gallons:

$$\underline{1 \text{ acre-foot} = 325,852 \text{ gallons}}$$

Example (2024):

- Total water use: 2,979 acre-feet
- Population: 10,891
- Conversion:

$$\begin{aligned} \underline{2,979 \times 325,852} &= 970,961,508 \text{ gallons} \\ GPCD &= \frac{970,961,508}{10,891 \times 365} \approx 244 \end{aligned}$$

Reported GPCD values for 2020–2024 are derived directly from annual State Water Use Data Report Forms submitted to DWRe.

5. Baseline Adjustment (2015 Reporting)

The State requires 2015 as the benchmark year for conservation goals. However:

- 2015 reporting included total water produced prior to return flows.
- Excess water released back into Blacksmith Fork River was counted as produced and metered.
- This inflated total reported water use.

Reported 2015 values:

- Total use: 5,797 acre-feet
- Population: 8,070
- Reported GPCD: 641

Post-2016 changes:

- Major industrial water efficiency improvements (JBS USA modernization)
- Metering policy modified to record only water entering culinary distribution system

Because of these methodological differences, 2015 is retained as a reporting benchmark but not treated as representative of long-term per capita use.

6. Demand Projections

6.1 Population Forecast

Source: Utah Household and Job Forecast (2023)

Year Population

2023 10,792

2050 24,428

6.2 Household Water Use Assumption

Average Utah household water use assumption:

- **0.45 acre-feet per household per year**

6.3 2050 Water Demand Estimate

Projected households (2050): 4,914

Assumed household demand:

$$4,914 \times 0.45 = 2,211 \text{ acre-feet (residential base)}$$

Total projected municipal and industrial demand (per Conservation Plan):

- **Up to 7,494 acre-feet by 2050**

This reflects:

- Residential growth
- Continued industrial operations
- Commercial and institutional expansion
- No additional conservation measures beyond baseline

6.4 Growth Impact

2023 reported potable delivery:

- 3,857 acre-feet (2022 drought year comparable)

Projected increase to 7,494 acre-feet represents:

$$\frac{7,494 - 3,857}{3,857} \approx 94\% \text{ potential increase}$$

This scenario assumes no additional conservation beyond current measures.

7.1 Residential

- Largest discretionary use: outdoor irrigation (50–70% of household use)
- Secondary water largely unmetered
- Larger lot sizes correlate with higher demand

Assumption:

- Smaller lots and multi-family housing reduce per capita demand
- Turf reduction significantly reduces seasonal peak demand

7.2 Industrial

Industrial facilities account for approximately:

- 1.5 million gallons per day
- ~60% of culinary demand in recent reporting

Assumptions:

- Continued operational efficiency improvements
- Stable industrial footprint
- No major additional water-intensive industry assumed

7.3 Commercial and Institutional

Moderate contributors relative to industrial and residential sectors.

Landscape irrigation and building systems are primary drivers.

8. Conservation Target Assumptions

8.1 Regional Targets (Bear River Region)

- 18% reduction from 2015 baseline by 2030
- 24% reduction by 2040

8.2 Local Target

Hyrum is on track to reduce:

- GPCD below 200 by 2030

This assumes:

- Continued tiered rate structure
- Landscape regulations limiting turf
- Leak detection improvements

- Secondary irrigation efficiency coordination
- Public education

9. Infrastructure Assumptions

Growth-related assumptions include:

- Additional culinary storage tank required
- Distribution upgrades in eastern and western growth areas
- Secondary system delivery improvements in southeast quadrant
- Continued use of reclaimed water to supplement irrigation

No assumption is made that new large-scale water sources will be acquired. Conservation and infrastructure optimization are primary strategies.

10. Limitations and Uncertainty

Key uncertainties include:

- Hydrologic variability (drought conditions)
- Industrial production changes
- State regulatory adjustments
- Irrigation share yield variability
- Secondary system metering policy changes

All projections should be reviewed and updated at least every five years in coordination with the City's Water Conservation Plan update cycle.

11. Summary of Core Assumptions

1. Existing water rights are sufficient but infrastructure must expand.
2. Population growth will significantly increase demand without conservation.
3. Industrial efficiency gains have stabilized overall GPCD.

4. Outdoor irrigation remains the largest opportunity for reduction.
5. Conservation is more feasible than new water acquisition.
6. Land use policy directly influences long-term water demand.

This appendix provides the technical foundation supporting the policy direction and goals outlined in the Water Use and Preservation Element.

Hyrum City General Plan



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City Council Agenda Information

To: Mayor Miller and City Council

From: Larry Coleman, Power & Light Superintendent

Date: March 12, 2026

Subject: A Resolution authorizing and approving the Amended and Restated Power Pooling Agreement with Utah Associated Municipal Power Systems; and related matters

Summary: This agreement will update the current Pooling Agreement between Hyrum City and UAMPS that has been in place since 1980. Hyrum City and almost all of UAMPS members lie within PacifiCorp's Balancing Area Authority, meaning we rely on using their infrastructure to get energy to individual members service areas. With PacifiCorp entering into the Extended Day-Ahead Market (EDAM), it requires UAMPS and its members to amend the current Pooling Agreement and align its operation to comply with centralized market rules. This Amended Agreement will provide a clear, modern framework for governance, planning, cost allocation, and risk management. The energy market relies heavily on resource adequacy and resource sufficiency; this will result in a need to carefully watch imbalances and make timely purchases to avoid potential penalties or fees. This Agreement will authorize UAMPS to make market purchases on behalf of Participants under an approved plan. Costs and revenues directly attributable to a Participant are allocated to that participant. The effective date for this Amended and Restated Agreement will be May 1, 2026. This will coincide with the date EDAM will "go live" for UAMPS.

Recommendation:

It is recommended by Larry Coleman, Power & Light Superintendent, to the City Council to adopt this Updated Pooling Agreement to allow UAMPS to purchase energy on behalf of Hyrum City to be able to meet our resource adequacy and sufficiency for EDAM.

City Council Meeting Details:

- Meeting Date: March 19, 2026
- Council Role: Approval and Authorization of the Resolution

Attachments: (5)

- 1: Key points related to the Amended and Restated Pooling Agreement
- 2: Comparison of terms in the current vs the revised pooling agreement
- 3: Amended and Restated Pooling Agreement
- 4: Resolution document
- 5: Certificate of Participant

RESOLUTION NO. 26-11

A RESOLUTION AUTHORIZING AND APPROVING THE AMENDED AND RESTATED POWER POOLING AGREEMENT WITH THE UTAH ASSOCIATED MUNICIPAL POWER SYSTEMS FOR THE POOL PROJECT; AUTHORIZING EXECUTION AND DELIVERY THEREOF; AND RELATED MATTERS.

***** ***** *****

WHEREAS, Hyrum City (the “*Member*”) is a member of Utah Associated Municipal Power Systems (“*UAMPS*”) pursuant to the provisions of the Utah Associated Municipal Power Systems Amended and Restated Agreement for Joint and Cooperative Action, as amended (the “*Joint Action Agreement*”);

WHEREAS, one of the purposes of UAMPS under the Joint Action Agreement is assisting its members in providing reliable, competitive, supplies of electric power and energy and related services through joint and cooperative action;

WHEREAS, UAMPS has developed and administers a power pooling project, known as the “Pool Project,” pursuant to which UAMPS procures, schedules, dispatches, and sells electric power and electric energy, including participation in organized wholesale electric markets for the collective benefit of participating members;

WHEREAS, the Member is currently a party to a prior power pooling agreement with UAMPS governing its participation in the Pool Project;

WHEREAS, UAMPS has presented to the Member an Amended and Restated Power Pooling Agreement (the “*Amended Pooling Agreement*”), which amends and restates the Prior Pooling Agreement in its entirety and updates the terms and conditions governing participation in the Pool Project, including provisions relating to market participation, allocation of costs and revenues, governance through a project management committee, payment obligations, and related matters;

WHEREAS, the governing board of the Member (“*Governing Body*”) has reviewed, or caused to be reviewed on its behalf, the Amended Pooling Agreement and related materials provided by UAMPS, has had the opportunity to ask questions and receive additional information, and has determined that entering into the Amended Pooling Agreement is in the best interests of the Member and the efficient, reliable, and economical operation of its electric system; and

WHEREAS, the Member now desires to authorize and approve the Amended Pooling Agreement and its execution and delivery by the Member;

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of Hyrum City, as follows:

Section 1. Approval of the Amended Pooling Agreement. The Amended and Restated Power Pooling Agreement, in substantially the form presented to the Governing Body and attached hereto as EXHIBIT A, is hereby authorized and approved. The Mayor is hereby authorized, empowered, and directed to execute and deliver the Amended Pooling Agreement on behalf of the Member, and the City Recorder is hereby authorized to attest and countersign such execution and affix the corporate seal of the Member, with such changes therein as shall be approved by the Mayor, such approval to be conclusively evidenced by execution thereof.

Section 2. Participant's Representative. (a) The appointment of Larry Coleman as the Participant's Representative to UAMPS and of Steve Miller and Steve Adams as alternate Representatives is hereby confirmed.

(b) Such Representative (or, in his or her absence, such alternate(s)) is hereby delegated full authority to (i) approve any appendix to the Amended Pooling Agreement between UAMPS and the Participant that may be necessary or desirable in connection with the Amended Pooling Agreement, and (ii) act on all matters that may come before the Project Management Committee established by the Amended Pooling Agreement, and shall be responsible for reporting regularly to the Governing Body regarding the activities of the Project Management Committee

Section 3. Further Authority. The Mayor, City Recorder and other appropriate officers and employees of the Member are hereby authorized and directed to execute and deliver such certificates and additional undertakings of the Member as shall be necessary in connection with financing related to the Amended Pooling Agreement. Legal counsel for the Member is hereby authorized to provide an approving opinion with respect to the authorization, execution and enforceability of the Amended Pooling Agreement.

Section 4. Miscellaneous; Effective Date. (a) This resolution shall be and remain irrevocable until the expiration or termination of the Amended Pooling Agreement in accordance with its terms.

(b) All previous acts and resolutions in conflict with this resolution or any part hereof are hereby repealed to the extent of such conflict.

(c) In case any provision in this resolution shall be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired thereby.

(d) This resolution shall take effect immediately upon its adoption and approval.

ADOPTED AND APPROVED this ___ day of _____, 2026.

HYRUM CITY

By _____
Mayor

ATTEST:

City Recorder

[SEAL]

EXHIBIT A

[AMENDED POOLING AGREEMENT]

**AMENDED AND RESTATED POWER POOLING AGREEMENT
BETWEEN
UTAH ASSOCIATED MUNICIPAL POWER SYSTEMS
AND
HYRUM CITY**

This Amended and Restated Power Pooling Agreement made and entered into as of May 1, 2026 (“*Agreement*”), is by and between Utah Associated Municipal Power Systems, a political subdivision of the State of Utah (“*UAMPS*”) and Hyrum City (the “*Participant*”).

RECITALS

WHEREAS, UAMPS is a political subdivision of the state of Utah organized under the Interlocal Cooperation Act (the “*Act*”) and the Joint Action Agreement to provide joint and cooperative action, including securing present and future power supply resources for its members;

WHEREAS, UAMPS has the power under the Act and Joint Action Agreement to (i) enter into contracts to obtain a supply of electric power and electric energy and ancillary services and transmission services, (ii) enter into contracts for the sale of wholesale energy services with its Members and others and (iii) adopt and implement risk management policies and enter into related agreements, including but not limited to forward purchase and sale contracts, hedging, tolling and swap agreements, and other instruments;

WHEREAS, balancing areas in the western electric markets, including the PacifiCorp East balancing area where most Members are located, are moving toward mandatory participation in organized markets;

WHEREAS, the Participant has entered into, or contemplates entering into power sales contracts with UAMPS and other instruments for the purchase or sale of electric power and electric energy; and

WHEREAS, subject to the terms and conditions of this Agreement, each Participant desires to appoint UAMPS as such Participant’s agent for (i) scheduling and dispatching electric power; (ii) purchasing power, energy, and related products to meet load and reserve requirements; (iii) selling Participant’s power and energy inside or outside organized markets; (iv) managing transmission rights and services; (v) handling payments/receipts and distributing market revenues; (vi) conducting transmission studies; and (vii) optimizing Participant’s resources and transmission.

NOW THEREFORE, the Participant and UAMPS hereby agree, as follows:

Section 1. Definitions and Rules of Construction.

(a) As used in this Agreement and in the Recitals set out above:

“*Act*” means the Interlocal Cooperation Act, Title 11, Chapter 13, Utah Code Annotated 1953, as amended.

“*Agreement*” means this Amended and Restated Power Pooling Agreement as dated above between UAMPS and the Participant and any duly authorized amendments.

“*Amended and Restated Power Pooling Agreement*” means, collectively, this Agreement and the other Amended and Restated Power Pooling Agreements between UAMPS and the other Participants.

“*Annual Purchase Plan*” means the plan approved by the Project Management Committee setting forth the projected timing and pricing for market purchases over the fiscal year it is in effect. A form of the Annual Purchase Plan is attached to this Agreement as Exhibit 1, which shall be completed for each fiscal year upon the approval of, and may be modified from time to time by, the Project Management Committee.

“*Authorized Officer of UAMPS*” means the Chairman of the Board of Directors, the Vice Chairman of the Board, the Chairman of the Project Management Committee, the Secretary, the Treasurer and the Chief Executive Officer of UAMPS and any other officer or employee authorized or having delegated authority to perform specific acts or duties under the Amended and Restated Power Pooling Agreement by resolution duly adopted by the Board.

“*Billing Period*” means such period of time as shall be established from time to time by UAMPS for the preparation, calculation and billing of the amounts payable by the Participant hereunder and includes (i) all charges, credits, settlements, and other amounts attributable in that period of time, and (ii) any resettlements, recalculations, adjustments, or true-ups issued by any applicable organized market and received by UAMPS during that same calendar month, regardless of the market period to which such resettlements or adjustments relate.

“*Board*” means the Board of Directors of UAMPS or such other governing body of UAMPS as may be established from time to time pursuant to the Joint Action Agreement and the Act.

“*Commercially Reasonable*” or “*Commercially Reasonable Efforts*” means, with respect to any action required to be made, attempted or taken by a party under this Agreement, such efforts as a reasonably prudent business would undertake, consistent with good industry practice and the past practices of such party, for the protection of its own interest under the conditions affecting such action, including the amount of notice of the need to take such action, the duration and type of the action, the competitive environment in which such action occurs, and the contractual and legal obligations of, and the risk to, such party in connection with such action; *provided, however*, an obligation to act in a “Commercially Reasonable” manner or to exercise “Commercially Reasonable Efforts” does not include taking actions that would, individually or in the aggregate,

cause the party subject to such obligation to incur costs, or suffer any other detriment, that is out of reasonable proportion to the benefits to the other party under this Agreement.

“*Cost Causation*” means the principle that market charges and revenues should be allocated to the Participants whose actions directly cause such costs to be incurred or revenues to be received, including but not limited to charges and revenues relating to Resource Sufficiency Obligations and congestion charges and revenue.

“*Credit Agreement*” means (i) lines of credit and other credit arrangements to provide working capital, liquidity and/or reserves in connection with the operation and administration of the Project and (ii) any portion of the borrowing capacity under a line of credit or other credit arrangement that is dedicated, set aside or used to provide working capital, liquidity and/or reserves for the Project.

“*Effective Date*” means such date as shall be approved by the Project Management Committee as set forth in Section 2 of this Agreement.

“*Electric System*” means the Participant’s electric utility system as established, maintained and operated pursuant to applicable State and local law. With respect to any Participant that does not own and operate an electric utility system that serves retail customers, the term “Electric System” shall be deemed to refer to the applicable utility system.

“*Entitlement Share*” means the percentage determined by dividing (i) the sum of the Participant’s purchases through the Project for the previous fiscal year (ii) the sum of the total Project purchases during the previous fiscal year. For the avoidance of doubt, each Participant’s Entitlement Share under this Agreement shall be its Percentage Entitlement Share for purposes of the Joint Action Agreement.

“*Forecasted Deficiency*” means the forecasted electricity need for each Participant for the following fiscal year taking into account Load and Resource Forecasts as determined in advance of Project Management Committee approval of the Annual Purchase Plan.

“*Joint Action Agreement*” means the Utah Associated Municipal Power Systems Amended and Restated Agreement for Joint and Cooperative Action dated as of March 20, 2009, as amended and supplemented from time to time.

“*Limited Participant*” means a Participant that does not use UAMPS to schedule its full load and whose obligations with respect to purchases and sales are governed by a Pooling Appendix.

“*Load Ratio Share*” means for the applicable Billing Period, the ratio of (i) the total quantity of electric power and electric energy purchased by a Participant through the Project during such Billing Period excluding resources that are not participating in an organized market to (ii) the total quantity of electric power and electric energy purchased by all Participants through the Project during such Billing Period, taking into account any resources excluded from participation in an applicable organized market.

“Load and Resource Forecast” means the forward-looking estimate prepared by UAMPS, in consultation with Participant, of such Participant’s projected electric load and available electric supply resources for a specified planning period, including owned resources, contracted resources, Outside Resources, and applicable regulatory or market obligations. A form of Load and Resource Forecast is attached to this Agreement as Exhibit 2, which shall be approved and may be modified from time to time by the Project Management Committee.

“Members” means, collectively, each entity which has executed the Joint Action Agreement or a supplement thereto.

“Outside Resource” means any Participant resource that is not a UAMPS project, a purchase through a UAMPS project or a market purchase through UAMPS.

“Participant” means the party defined as the Participant in the preamble of this Agreement and its permitted successors and assigns hereunder.

“Participants” means the parties, including the Participant, other than UAMPS, to the Amended and Restated Power Pooling Agreement.

“Participant’s Representative” means (i) the officer, employee or other agent of the Participant designated from time to time by the Participant as the Representative of the Participant for purposes of the Joint Action Agreement, to whom all notices and other communications to be given by UAMPS to the Participant hereunder shall be sent or (ii) in the event that the individual appointed as the Participant’s Representative is unavailable to act on behalf of the Participant, the individual duly appointed or designated by the Participant as its alternate Representative pursuant to the Joint Action Agreement.

“Prior Agreement” means, collectively, the Power Pooling Agreements of various dates between UAMPS and the Members.

“Project” means the UAMPS project created by this Agreement to procure, schedule, dispatch, and sell electric power and energy, including the bidding of such resources into organized markets for the collective benefit of the Participants.

“Project Management Committee” means the committee of the Participants established pursuant to Section 5 which shall make certain decisions and recommendations with respect to the management and acquisition of electric power, electric energy and transmission service as provided herein.

“Pooling Appendix” means an appendix to this agreement that sets forth specific terms relating to the purchase and sale of Participant resources.

“Required Approvals” means all governmental, regulatory and lender approvals, consents and authorizations required or necessary for (i) the execution, delivery and performance of this Agreement (or any amendment hereto) by the Participant and (ii) this Agreement (or any amendment hereto) to be the legal, valid and binding obligation of the Participant.

“*Resource Sufficiency Obligation*” means a requirement from an organized market that is imposed on UAMPS to demonstrate sufficient supply, flexibility, and reserves to meet its own forecasted demand and uncertainty in advance or during real-time operations.

“*UAMPS*” means Utah Associated Municipal Power Systems, a political subdivision organized and existing under the laws of the State of Utah, the Act and the Joint Action Agreement, and its successors. All references to UAMPS in this Agreement shall include Authorized Officers of UAMPS and their delegees acting pursuant to specific authorization by the Board.

“*Uncontrollable Force*” means any cause beyond the control of the party affected, including failure of facilities, flood, earthquake, storm, lightning, fire, explosion, epidemic, pestilence, war, riot, an act of domestic or international terrorism, civil disturbance, labor disturbances, sabotage, or an act of civil or military authorities, including court orders, injunctions, or orders of governmental agencies with proper jurisdiction, which by due diligence and foresight such party could not reasonably have been expected to avoid.

(b) References to Articles, Sections, Schedules and Exhibits are to the Articles and Sections of and Schedules and Exhibits to this Agreement, unless otherwise provided. Article and Section headings are included herein for convenience of reference only and shall not constitute a part of this Agreement for any other purpose or be given any substantive effect. Any of the defined terms may, unless the context otherwise requires, be used in the singular or the plural, depending on the reference. The use of the word “include” or its derivations shall not be construed as language of limitation.

Section 2. Effective Date; Term; and Termination.

(a) The Effective Date of the Amended and Restated Power Pooling Agreement shall be May 1, 2026. As of the Effective Date, the Amended and Restated Power Pooling Agreement shall replace the Prior Agreement in its entirety, except that the Prior Agreement shall remain in effect with respect to any Participants that have not obtained all Required Approvals until such Approvals have been received. Appendices to the Power Pooling Agreement shall become appendices to the Amended and Restated Power Pooling Agreement unless substituted and signed by the affected Participant. A Member of UAMPS becomes a Participant by executing this Agreement as a separate contract from other agreements between UAMPS and the Participant.

(b) The Agreement shall remain in effect from the Effective Date until terminated by written notice by either party served at least five years prior to the stated termination date, unless a shorter notice period is approved by the Project Management Committee, or the date on which the Participant has terminated its participation in all UAMPS projects and completed all associated obligations, whichever is later. However, such termination shall not (i) relieve such Participant or UAMPS of any obligation incurred under or pursuant to this Agreement before such termination or (ii) result in the loss or availability of any right or benefit of such Participant or UAMPS which exists under any agreement or arrangement made hereunder between the Participant and UAMPS before such termination which extends beyond the noticed date of termination.

(c) No Agreement between UAMPS and a Participant may be entered into or amended so as to provide terms and conditions that are substantially and materially different from those herein contained except upon approval of the Project Management Committee, and upon similar amendment being made to the Agreement of any other Participants requesting such amendment after receipt by such Participant of notice of such amendment.

Section 3. Pool Administration

(a) Participants hereby establish the Project Management Committee, which shall consist of one voting representative from each Participant (who shall be the Participant's Representative or in the absence of the Participant's Representative its Alternate Representative) and shall be chaired by a Participant Representative elected by the Project Management Committee. The Participant has delegated full and complete authority to its Participant's Representative to act on all matters and decisions that come before the Project Management Committee. Each Representative appointed by the Participant shall serve on the Project Management Committee until the Participant appoints a successor. An Authorized Officer of UAMPS shall attend all meetings of the Project Management Committee and shall cause minutes to be kept of all such meetings.

(b) The Joint Action Agreement and the bylaws of UAMPS shall govern the procedures for and the voting rights on the Project Management Committee, *provided that*:

(i) The Participant's Representative of any Participant that is in default hereunder (A) shall not be entitled to vote on any matter during the period of such default, and the consent or approval of such Participant or such Participant's Representative shall not be required during the existence of such default and (B) shall be disregarded for purposes of determining whether a quorum of the Project Management Committee is present at any meeting;

(ii) All decisions made by the Project Management Committee shall be made by resolution, order or other appropriate action of the Project Management Committee and, except in those instances when the Project Management Committee is acting pursuant to delegated authority from the Board, before such resolution, order or action of the Project Management Committee shall take effect, the same shall be ratified and approved by resolution, order or action of the Board, acting in accordance with the Joint Action Agreement and the bylaws of UAMPS.

(iii) The Participants acknowledge that the Joint Action Agreement provides, among other things, that decisions of the Board with respect to the Project shall be made only upon the recommendation of the Project Management Committee and that weighted votes may be called for on any recommendation or decision to be made by the Project Management Committee or the Board, respectively, all as more fully provided in the Joint Action Agreement.

(c) The Project Management Committee may from time to time direct UAMPS to commission, obtain and provide such power supply and transmission studies as it deems reasonably necessary or desirable with respect to the Project.

(d) With the approval of the Project Management Committee, UAMPS may enter into Credit Agreements for the Project. UAMPS may require reasonable credit support or adequate assurance of payment from Participants consistent with market or lender requirements.

Section 4. Electric Power and Electric Energy Sales, Purchases and Allocation of Charges and Revenues

(a) UAMPS shall prepare an individual Load and Resource Forecast with each Participant to determine its Forecasted Deficiency. UAMPS and each Participant shall work in good faith to mutually agree upon the Participant's Load and Resource Forecast. Each Participant shall provide UAMPS with such load data, resource information, and other inputs as UAMPS may reasonably request in order to prepare and update such forecasts, including periodic updates as conditions change.

(b) Based on the Forecasted Deficiencies determined pursuant to Section 4(a), UAMPS shall develop, and the Project Management Committee shall approve, an Annual Purchase Plan to meet the aggregate Forecasted Deficiency of the Participants. The individual Participant Forecasted Deficiencies will be aggregated to determine the total UAMPS purchasing need, which will be included in the Annual Purchase Plan.

(c) UAMPS is hereby authorized to make purchases without additional authorization from the Participant

(i) to meet Resource Sufficiency Obligation according to policies adopted by the Project Management Committee. Purchases to meet Resource Sufficiency Obligation shall be allocated to Participants during market settlements based on Participant's contribution to deficiency and

(ii) to meet Forecasted Deficiency, provided that (x) Participants may withdraw UAMPS' authorization to make purchases under this clause (ii) only upon such terms and conditions as shall be approved by the Project Management Committee and (y) UAMPS purchases will be based on the aggregate Forecasted Deficiency of all Participants who have not withdrawn their authorization. Purchases to meet Forecasted Deficiency shall be allocated to Participants at the time the purchase is made.

(d) Except for Limited Participants, each Participant shall be obligated to purchase through the Project all of its electric power and electric power requirements and associated Resource Sufficiency Obligations in excess of its purchased or owned resources. UAMPS may schedule or bid Participant contracted or consigned resources into an organized market and may purchase from the market to meet the load of Participants. Notwithstanding the foregoing, any Outside Resource shall not be scheduled, dispatched, or bid into any organized market by UAMPS unless and until such Resource is expressly declared available for such scheduling or bidding by the

Participant. In addition, UAMPS must relay and not deviate from the schedule provided by the Participant.

(e) Except for Limited Participants, each Participant must consign the output of all Outside Resources to UAMPS pursuant to a Pooling Appendix, a form of which is attached to this Agreement as Exhibit 3, which may be modified from time to time by the Project Management Committee. UAMPS shall act as scheduling agent for consigned Outside Resources. UAMPS shall not be obligated to pay for Outside Resources. Consignment of the output of Outside Resources shall not relieve the Participant of responsibility under any resource-related contracts. Absent approval by the Project Management Committee, a Participant may not consign more resources to UAMPS than is reasonably necessary to meet its forecasted load. With Project Management Committee Approval, UAMPS may impose a scheduling fee for consigned resources to participate in an organized market.

(f) A Limited Participant may recall Outside Resources previously consigned to UAMPS for its own needs upon reasonable notice to UAMPS, taking into account any market scheduling requirements, UAMPS' established schedule, commitments to other Participants, and the needs of the recalling Participant.

(g) UAMPS may offer excess Participant resources that are not Outside Resources for sale to other Participants or may bid such resources into an organized market without additional authorization from the Participant. UAMPS shall prioritize contracted resources for which it has made firm contractual commitments when making bilateral sales.

(h) UAMPS will allocate other charges and revenues incurred or received through participation in an organized market to Participants according to Cost Causation. Charges and revenues directly attributable to a specific Participant's actions, resources or deficiencies shall be allocated to that Participant. Charges and revenues not attributable to a specific Participant will be allocated among the Participants according to the Load Ratio Share, or such other reasonable method as determined by the Project Management Committee

(i) The Project Management Committee shall adopt policies and procedures to govern the allocation charges and revenues consistent with the foregoing principles.

(j) The Project Management Committee may, from time to time and in its discretion, establish one or more advisory committees to assist in the development, review, and recommendation of policies, procedures and related exhibits under this Agreement. Any such advisory committee shall consist of representatives designated by the chair of the Project Management Committee and approved by the Project Management Committee and shall include representatives representing different size and resource composition. The advisory committee shall work in coordination with UAMPS staff and may evaluate and make recommendations regarding, among other matters, forecasting methodologies, billing practices, scheduling procedures, data requirements, reporting formats, and proposed exhibits or amendments to exhibits addressing such matters. Advisory committees shall serve solely in an advisory capacity and shall have not authority to bind UAMPS or the Participants. Any policies, procedures, or exhibits developed by an advisory committee shall be recommended to the Project Management

Committee for consideration in accordance with this agreement. The Project Management Committee may define the scope and duration of any advisory committee and may dissolve such committee at any time.

(k) Nothing in this Agreement shall limit the Participant from contracting for, incurring debt to build or otherwise obtaining an ownership interest in resources for such Participant's own needs. Such additional resources, if any, shall not relieve the Participant of any prior obligations incurred by such Participant to UAMPS.

(l) Unless otherwise approved by UAMPS, the Participant shall use all of the power and energy it purchases under this Agreement to serve retail customers located in the established service area of its electric utility system and to meet its own requirements.

(m) UAMPS shall use Commercially Reasonable Efforts to provide each Participant with timely access to data necessary for operational decision-making to the extent such data is available. The Project Management Committee shall adopt policies specifying data formats, delivery methods, and reporting timelines.

Section 5. Participant Payment Obligations.

(a) Each Participant shall pay UAMPS for all electric power, electric energy, energy capacity, ancillary services, and other electricity-related products or services purchased, scheduled, or otherwise procured by UAMPS on behalf of such Participant to meet such Participant's Forecasted Deficiency or contribution to Resource Sufficiency Obligation deficiency as described in Section 4(c). Such payment obligation shall apply without regard to whether the Participant ultimately uses, resells, or requires such power or energy, and the Participant shall bear all market benefits and detriments associated with such purchases, including price differences, congestion losses, imbalance charge, and settlement adjustments.

(b) In addition to payments for power, energy, and transmission, each Participant shall pay its Entitlement Share of all administrative, general, overhead, and other costs and expenses of UAMPS related to the Project, including but not limited to professional services, software and systems, financing costs, credit support, market participation fees, and other expenses incurred by UAMPS that are not otherwise recovered through market settlements or specific Participant charges relating to market participation. To the extent that revenues received by UAMPS from market settlements, bilateral sales, or other sources are insufficient to fully recover the costs and expenses described in this Section 5, the unrecovered balance shall be billed to Participants in proportion to their respective Entitlement Shares, unless otherwise allocated pursuant to Cost Causation principles approved by the Project Management Committee.

(c) Participant acknowledges and agrees that it is necessary for UAMPS to recover all of the costs and expenses associated with the Project, including the repayment of amounts due under Credit Agreements, through billings to and payments by the Participants under this Agreement.

(d) Payments required to be paid by the Participant to UAMPS shall be due and payable to UAMPS at its principal office or by wire transfer to such account as UAMPS shall designate in

writing to the Participant, on the 10th day of the Month following the Month in which the billing statement was rendered (or if such day is not a business day, the next succeeding business day) or at such other time as may be established by UAMPS through its annual budgeting process. Upon approval of the Project Management Committee, UAMPS may modify the billing schedule, frequency, due date, or other payment terms. Any such modification shall be communicated in writing to Participants and shall thereafter be binding as if originally stated in this Agreement.

(e) If payment in full is not made by the Participant on or before the close of business on the due date, UAMPS shall impose a delayed payment charge on the unpaid amount due for each day overdue at a rate equal to the lesser of one percent per month, compounded monthly, or the maximum rate lawfully payable by the Participant; provided, however, that UAMPS, acting upon the direction of the Project Management Committee, may elect to waive such delayed payment charge (or portion thereof) but only to the extent that any such waiver will not adversely affect the ability of UAMPS to meet its payment obligations under any contract entered into pursuant to this Agreement.

(f) The obligation of the Participant to make the payments under this Agreement is a several obligation and not a joint obligation with those of any other Participant. The obligation of the Participant to make such payments shall constitute a cost of purchased electric power and electric energy. In all cases, the obligation of the Participant to make the payments required by this Section shall be payable as an operating expense and solely from the revenues and other legally available funds of its Electric System. In no event shall the Participant be obligated or required to levy or collect ad valorem property taxes or assessments to meet its payment obligations under this Agreement. Such payments shall be made whether or not any market structure, program, or arrangement is modified, suspended, or terminated, and notwithstanding any interruption, curtailment, or limitation of market access, transmission availability, or other services, for any reason whatsoever, in whole or in part. The obligations of the Participant to make such payments shall not be subject to any reduction, whether by offset, counterclaim, or otherwise, and shall not be conditioned upon the performance by UAMPS under this or any other agreement or instrument

(g) In the event of any dispute as to any portion of the billing statement for such Billing Period, the Participant shall nevertheless pay the full amount of the disputed charges when due and shall give written notice of the dispute to UAMPS not later than the 60th day after such billing statement was submitted. Such notice shall identify the disputed billing statement, state the amount in dispute and set forth a full statement of the grounds for such dispute. No adjustment shall be considered or made for disputed charges unless such notice is given by the Participant. UAMPS shall give consideration to and shall consult with the Project Management Committee with respect to such dispute and shall advise the Participant with regard to its position relative thereto within sixty (60) days following receipt of such written notice. Upon final determination (whether by agreement or determination by the Project Management Committee) of the correct amount, any difference between such correct amount and such full amount shall be accounted for in the billing statement next submitted to the Participant after such determination.

Section 6. Rate Covenant. Each Participant covenants and agrees to establish, maintain, and collect rates, fees, and charges for electric service furnished through its Electric System that are sufficient together with other legally available funds of its Electric System to (1) pay all amounts payable by the Participant to UAMPS under this Agreement, including costs associated with power, energy, capacity, transmission, ancillary services, market settlements, administrative fees, and all other charges allocated pursuant to this Agreement; (2) pay all operation and maintenance expenses of the Participant's Electric System; (3) provide for the payment of principal and interest on any bonds or other indebtedness payable from the revenues of the Participant's Electric System, as and when the same become due and payable; and (4) establish reasonable reserves and margins, consistent with prudent utility practice, to ensure continued financial stability of the Participant's Electric System and compliance with any financial covenants imposed by bond resolutions, ordinances, or other financing agreements. Each Participant shall enforce the collection of such rates, fees, and charges and shall not furnish free electric service to any person, firm, or corporation, except as permitted under applicable law.

Section 7. Audit Rights.

(a) UAMPS shall conduct, or cause to be conducted, an annual review of market operations and settlement activity associated with the Project, settlements received from organized markets and related charge and revenue allocations to Participants. Such review shall be performed for the purpose of verifying the accuracy and consistency of settlement processing and allocation methodologies and evaluating operational decision making in the market for the purposes of improving future market operations. UAMPS shall report the results of such review to the Project Management Committee, including a summary of findings, any identified material discrepancies, and any corrective actions taken or proposed. The Project Management Committee may provide direction regarding follow-up actions or process improvements based on such report. Nothing in this Section shall be construed to expand or limit any audit rights of a Participant under this Agreement, nor to require UAMPS to engage an independent auditor unless otherwise directed by the Project Management Committee.

(b) At its cost, the Participant may, upon the giving of not less than 60 days' prior written notice to UAMPS, but not more often than once during any two-year period, inspect and audit the books and records of UAMPS for the purpose of verifying the amounts payable by the Participant under this Agreement within the three-year period preceding the commencement of the audit. UAMPS agrees to make available to the Participant, to the extent Commercially Reasonable, all relevant records and all requested information relating to the subject matter of any such audit, subject in all cases to any confidentiality restrictions applicable to third-party information or contracts; provided that UAMPS shall make Commercially Reasonable Efforts to obtain a waiver of such restrictions for purposes of the audit and the Participant shall execute such non-disclosure agreements as may be reasonably requested by UAMPS. Any audit shall be conducted during normal business hours, and the Participant will use Commercially Reasonable Efforts to complete any audit within one month, subject to the availability of relevant records and information and the absence of material accounting irregularities

(c) If any audit discloses that an overpayment or underpayment has been made during the three-year period described above, the amount of the overpayment or underpayment will be

promptly paid by the appropriate party, together with interest calculated at an annual rate equal to the Secured Overnight Funding Rate (SOFR) reported on the website of the Federal Reserve Bank of New York, or reported by any successor to the Federal Reserve Bank of New York as administrator of SOFR, plus 100 basis points, compounded daily and on the basis of a 360-day year, from the date or dates of any such overpayment or underpayment through and including the date of the payment correcting the overpayment or underpayment. Any payment made by UAMPS pursuant to this Section shall constitute a cost of electric power and electric energy.

Section 8. Representations and Warranties.

- (a) The Participant represents and warrants to UAMPS as follows:
- (i) the Participant is a political subdivision, duly created and validly existing under the laws of the State of Utah, and has all corporate power and authority necessary to enter into and perform its obligations under this Agreement;
 - (ii) the Participant has all corporate power and authority necessary to enter into and perform its obligations under this Agreement;
 - (iii) this Agreement has been duly authorized, executed and delivered by the Participant and constitutes its legal, valid and binding obligation enforceable in accordance with its terms;
 - (iv) the execution, delivery and performance by the Participant of this Agreement does not and will not (A) conflict with any constitutional, statutory or regulatory provision, judgment, decree or order applicable to the Participant and (B) constitute a breach of or a default under any bond ordinance, resolution or indenture or any contract or agreement to which the Participant is a party or to which any of the property, assets or revenues of its Electric System is subject;
 - (v) all Required Approvals have been obtained; and
 - (vi) to the Participant's knowledge, there is no pending or threatened action or proceeding affecting the Participant which purports to affect the authorization, legality, validity or enforceability of this Agreement or the Joint Action Agreement.
- (b) UAMPS represents and warrants to the Participant as follows:
- (i) UAMPS is a political subdivision of the State of Utah and an energy services interlocal entity, duly created and validly existing under the Act and the Joint Action Agreement;
 - (ii) UAMPS has all corporate power and authority necessary to enter into and perform its obligations under this Agreement;

(iii) This Agreement has been duly approved by the Project Management Committee and the Board and has been duly authorized, executed and delivered by UAMPS and constitutes its legal, valid and binding obligation enforceable in accordance with its terms;

(iv) the execution, delivery and performance by UAMPS of this Agreement does not and will not (A) conflict with any constitutional, statutory or regulatory provision, judgment, decree or order applicable to UAMPS and (B) constitute a breach of or a default under any bond ordinance, resolution or indenture or any contract or agreement to which UAMPS is a party or to which any of its property, assets or revenues is subject; and

(v) to UAMPS' knowledge, there is no pending or threatened action or proceeding affecting UAMPS which purports to affect the authorization, legality, validity or enforceability of this Agreement or the Joint Action Agreement.

Section 9. Indemnification and Liability

(a) UAMPS and the Participant shall defend and hold each other harmless from any and all claims, liability, and expense, including attorneys' fees, litigation expenses, and any judgment arising out of any bodily injury, death, or damage to property (other than bodily injury, death, or damage to property proximately caused by the other party or its servants or employees), occurring on their respective properties, including such injury, death, or damage as may be suffered by UAMPS or the Participant or by third parties, except that UAMPS and the Participant shall each be responsible for all claims of its respective employees, agents, and servants under workmen's compensation laws or any similar statutes. In no event shall either UAMPS or the Participant be liable to each other for any indirect, special, incidental, or consequential damages with respect to any claim arising out of this Agreement whether based on contract, tort, strict liability, or otherwise.

(b) The Participant acknowledges that (i) effective performance by UAMPS of its obligations under this Contract will require exercise of business judgment by UAMPS officers, directors, managers, personnel, and consultants on the basis of information available to them, and (ii) while UAMPS' aim will be to enhance value and reduce risk to the Participants, it is not reasonable to expect that value will be ideally maximized or that risk will be fully eliminated. In no event shall a claim of breach or event of default by UAMPS be based on the dissatisfaction of one or more of the Participants with transactions managed or entered into by UAMPS pursuant to this Contract, or with the nature or level of savings, costs, or risks associated therewith, absent a showing of gross negligence or willful misconduct by UAMPS. The sole remedy available to the Participant or another Participant that is dissatisfied with UAMPS' ability to achieve UAMPS' goals is to terminate this Contract in accordance with the Agreement; provided that upon a showing of gross negligence or willful misconduct by UAMPS the Participant may terminate this Agreement upon written notice to UAMPS, notwithstanding the five-year notice period otherwise applicable under Section 2, which notice will not become effective until the date on which the Participant has terminated its participation in all UAMPS projects and completed all associated obligations, and

shall not relieve the Participant or UAMPS of any obligation incurred prior to the effective date of termination.

(c) No member of the Board or the Project Management Committee, no officer or employee of UAMPS, no member of the governing body of the Participant nor any officer or employee of the Participant shall be individually or personally liable for any amount payable under this Power Supply Contract or be subject to any personal liability or accountability by reason of the execution and performance of this Power Supply Contract; *provided, however*, that this Section shall not be construed to relieve any officer or employee of UAMPS or the Participant from the performance of any official duty imposed by law or this Agreement.

Section 10. Uncontrollable Force. Neither UAMPS nor the Participant shall be considered to be in default in respect to any obligation hereunder (other than the obligation of the Participant to pay obligations under Section 5) if prevented from fulfilling such obligations by reason of an Uncontrollable Force. The party claiming an Uncontrollable Force shall give notice and reasonable details of any potential or actual Uncontrollable Force to the other party as soon as is reasonably practicable, shall provide regularly updated information as to the anticipated occurrence or duration of the Uncontrollable Force, and shall provide prompt notice when it is able to resume performance of those obligations that were affected as a result of the Uncontrollable Force. Either party rendered unable to fulfill any obligation by reason of an Uncontrollable Force shall exercise due diligence to remove such inability with all reasonable dispatch.

Section 11. Default; Dispute Resolution

(a) In the event of a failure of the Participant to observe, keep and perform any of the covenants, agreements or obligations on its part contained in the Agreement, UAMPS may, in addition to its other rights hereunder, bring any suit, action, or proceeding in law or in equity, including mandamus, injunction and action for specific performance, as may be necessary or appropriate to enforce any covenant, agreement or obligation of this Agreement against the Participant.

(b) In the event of any default by UAMPS under any covenant, agreement or obligation of this Agreement, the Participant's sole remedy for such default shall be limited to mandamus, injunction, action for specific performance or any other available equitable remedy as may be necessary or appropriate and in no event shall the Participant withhold or offset any payment owed to UAMPS hereunder.

(c) Prior to and as a condition to the filing of any action with respect to this Agreement under paragraph (a) above, the Participant shall first submit the dispute or matter in question to the Project Management Committee for mediation by giving notice in writing to UAMPS and the Chair of the Project Management Committee describing the dispute or matter and the issue or issues to be resolved. The Participant agrees to participate fully and in good faith in all mediation proceedings of the Project Management Committee. In the event that the Project Management Committee is unable to resolve or mediate such dispute or matter within 120 days

after UAMPS has received written notice of the dispute, the Participant shall have the right to initiate such proceedings as it may deem necessary.

(d) No member of the governing body, nor any officer or employee of UAMPS or the Participant shall be individually or personally liable for any payment under this Agreement or be subject to any personal liability or accountability by reason of the execution of this Agreement; *provided, however*, that this Section shall not relieve any officer or employee of UAMPS or the Participant from the performance of any official duty imposed by law or this Agreement.

Section 12. Notices.

(a) All notices, demands or other communications made pursuant to this Contract (each, a "Notice") may be sent by electronic mail, other mutually acceptable electronic means, a nationally recognized overnight courier service, first class mail or hand delivery. Notice shall be deemed given when received by the addressee, unless received on a day that is not a business day or received after 5:00 p.m. (receiving party's local time) on a business day, in which case Notice shall be deemed to have been received on the next following business day. In the absence of proof of the actual receipt date, the following presumptions will apply: (i) Notice sent by electronic mail shall be deemed to have been received upon the sending party's receipt of electronic confirmation of successful transmission; (ii) Notice sent by overnight mail or courier shall be deemed to have been received on the next business day after it was sent or such earlier time as is confirmed by the receiving party; and (iii) Notice sent by first class mail shall be deemed to have been received five business days after mailing.

(b) All Notices shall be sent by UAMPS to the business address or e-mail address of the Participant's Representative. All Notices shall be sent by the Participant to the business address or designated e-mail address of UAMPS. Either party may change its Notice address(es) by Notice to the other party.

Section 13. Miscellaneous.

(a) **Assignment.** This Agreement shall inure to the benefit of and shall be binding upon the respective successors and assigns of the parties to this Agreement; provided, however, that neither this Agreement nor any interest herein shall be transferred or assigned by either party without the prior written consent of the other party.

(b) **Severability.** If any section, paragraph, clause or provision of this Agreement shall be finally adjudicated by a court of competent jurisdiction to be invalid, the remainder of this Agreement shall remain in full force and effect as though such section, paragraph, clause or provision or any part thereof so adjudicated to be invalid had not been included herein.

(c) **No Merger.** This Agreement constitutes the entire and complete agreement of UAMPS and the Participant in respect of the Project and shall not be nor shall it be deemed to be modified, amended or superseded by any other agreement or contract between UAMPS and the Participant in respect of any other project or subject.

- (d) No Waiver. No failure or delay by UAMPS or the Participant in exercising any right, remedy, or power under this Agreement shall operate as a waiver of such right, remedy, or power. No single or partial exercise of any right, remedy, or power shall preclude any other or further exercise thereof or the exercise of any other right, remedy, or power. Any waiver of a provision of this Agreement shall be effective only if made in writing and signed by the party against whom the waiver is asserted, and no such waiver shall be deemed a continuing waiver unless expressly stated.
- (e) Relationship between the Parties. This Contract is not intended to create, nor shall it be deemed to create, any relationship between UAMPS and the Participant other than that of independent parties contracting with one another for the purpose of effectuating the provisions of this Contract.
- (f) Survival. The termination of this Contract shall not discharge either party thereto from any obligation it owes to the other party under this Contract by reason of any transaction, loss, cost, damage, expense, or liability which shall occur or arise (or the circumstances, events, or basis of which shall occur or arise) prior to such termination. It is the intent of the parties hereby that any such obligation owed (whether the same shall be known or unknown at the termination of this Contract or whether the circumstances, events, or basis of the same shall be known or unknown at the termination of this Contract) shall survive the termination of this Contract. Cancellation, expiration, or termination of this Contract shall not relieve the parties of obligations that expressly survive or by their nature should survive such cancellation, expiration, or termination.
- (g) No Third-Party Beneficiary. This Contract is intended solely for the benefit of the parties hereto. Except as necessary to enter into a Credit Agreement, subject to approval by the Project Management Committee, nothing in this Contract shall be construed to create any duty to, or standard of care with reference to, or any liability to, any person not a party to this Contract.
- (h) Governing Law. This Agreement is made under and shall be governed by the law of the State of Utah; provided however, that if the Participant is organized or created pursuant to the laws of another state, then the authority of the Participant to execute and perform its obligations under this Agreement shall be determined under the laws of such state. All judicial proceedings brought against either party arising out of or relating hereto shall be brought exclusively in the courts of the State of Utah or of the United States of America for the District of Utah. By executing and delivering the Agreement, each party irrevocably accepts generally and unconditionally the nonexclusive jurisdiction and venue of such courts, waives any defense of *forum non conveniens*; agrees that service of all process in any such proceeding in any such court may be made by registered or certified mail, return receipt requested, to the party; and agrees that service as provided above is sufficient to confer personal jurisdiction over the party in any such proceeding in any such court, and otherwise constitutes effective and binding service in every respect.
- (i) Entire Agreement. This Contract supersedes all previous representations, understandings, negotiations, and agreements, either written or oral, between the parties or their representatives

with respect to the subject matter hereof and constitutes the entire agreement of the parties with respect to the subject matter hereof.

(j) Counterparts. This Contract may be executed in counterparts, each of which shall be deemed to be an original, but all of which together shall constitute one and the same instrument.

[Signature Page Follows]

Dated this _____ day of _____, 2026.

HYRUM CITY

UTAH ASSOCIATED MUNICIPAL
POWER SYSTEMS

Mayor

Chairman

ATTEST

ATTEST

City Recorder

Secretary

EXHIBIT 1
FORM OF ANNUAL PURCHASE PLAN

Plan Information

Fiscal Year	
PMC Approval Date	
Effective Period	

Planning Overview

Aggregate Forecasted Deficiency (MWh)	
Peak Forecasted Deficiency (MW)	
Planning Assumptions / Notes	

Forecasted Deficiency Purchase Targets

Procurement Horizon	Target Coverage
12 months → 1 month ahead	Up to 80%
1 month → 2 days ahead	Up to 100%
Day Ahead / Real-Time	As needed

Planned Purchase Volumes

Month	Forecasted Deficiency	Purchased to Date	Remaining Uncovered
Apr			
May			
Jun			
Jul			
Aug			
Sep			
Oct			
Nov			
Dec			
Jan			
Feb			
Mar			

Resource Sufficiency Evaluation (RSE)

Standard Approach	100% procured Day Ahead
Exceptions / Notes	

Flexible Resource Strategies (if applicable)

Tolling Agreement	<input type="checkbox"/> Yes <input type="checkbox"/> No
Dispatchable Resource	<input type="checkbox"/> Yes <input type="checkbox"/> No
Firm Market Purchase	<input type="checkbox"/> Yes <input type="checkbox"/> No
Other	

Fine-tuned Load-following Purchases

Specific plans for shaping to be added here.

Attribution Statement

Forecasted Deficiency purchases are attributed to Participants at the time of purchase based on forecasted need. RSE purchases are made at the UAMPS level and allocated after-the-fact to Participants with RSE need.

Approval

PMC Chair	
Date	

EXHIBIT 2 FORM OF MEMBER LOAD & RESOURCE FORECAST

Forecast Information

Participant	
Fiscal Year	
Forecast Version	<input type="checkbox"/> Draft <input type="checkbox"/> Final
Date Prepared	

Summary Forecast

Gross Load (MWh)	
Gross Load (MW – Peak)	
Total Resources Capacity (MW)	
Total Resources (MWh)	
Forecasted Deficiency / (Surplus)	

Monthly Energy Summary

Month	Gross Load (MWh)	Resources (MWh)	Deficiency (Surplus)
Apr			
May			
Jun			
Jul			
Aug			
Sep			
Oct			
Nov			
Dec			
Jan			
Feb			
Mar			

Monthly Peak Summary

Month	Gross Peak Load (MW)	Resources (MW)	Deficiency / (Surplus)
Apr			
May			
Jun			
Jul			
Aug			
Sep			
Oct			
Nov			
Dec			

Jan			
Feb			
Mar			

Resource Detail

Resource Name	Type	Capacity (MW)	Energy (MWh)	Notes

Forecast Assumptions & Notes

Member Review & Confirmation

Approval Status	<input type="checkbox"/> Approved <input type="checkbox"/> Approved with corrections
Member Representative	
Date	

EXHIBIT 3
CONSIGNED RESOURCE [Non-UAMPS RESOURCE]

WHEREAS, [*Participant*] (the “Member”) is a participant of the UAMPS Pool Project;

WHEREAS, in order for the Member to schedule its [*Non-UAMPS Resource*] as part of their resource portfolio, it is necessary for the Member to enter into this Pooling Appendix to provide for responsibilities and authorities of each party and document the procedures to be used, and;

WHEREAS, Member desires that UAMPS act as its scheduling agent for scheduling services (“Scheduling Agent”) for its [*Non-UAMPS Resource*].

NOW, THEREFORE, the Member and UAMPS agree to the following.

SECTION 1. TERM

The term of this Pooling Appendix will begin May 1, 2026 and extends through the earlier of 1) the termination of the Amended and Restated Power Pooling Agreement; or 2) termination at the option of either Party upon the later of 30 days or the end of the scheduling month with written notice to the other Party or as provided for in Section 2 of the Amended and Restated Pooling Agreement and alternative procedures acceptable to UAMPS are in place.

SECTION 2. PURPOSE

This Pooling Appendix specifies the procedures for scheduling [*Non-UAMPS Resource*] as part of its resource portfolio due to the implementation of Extended Day-Ahead Market protocols (“EDAM Protocols”) administered by PacifiCorp in conjunction with the California Independent System Operator (“CAISO”). Member agrees that their scheduling of [*Non-UAMPS Resource*] is subject to the terms and conditions of this Pooling Appendix which may be amended from time to time by the agreement of the parties.

SECTION 3. MEMBER OBLIGATIONS, AUTHORITIES AND LIABILITIES

The Member shall provide preschedules to UAMPS according to the timeline specified in Attachment A hereto. Attachment A may be amended by UAMPS upon written notice to the Member. All scheduling of the [*Non-UAMPS Resource*] by the Member will be submitted through the UAMPS web scheduling interface. Except in instances where the web interface is not available, submittal of schedules by phone, email or other means of communication will not be acceptable.

For the purposes of UAMPS power billing, [*Non-UAMPS Resource*] will be deemed to [*information will be entered here on whether or not the Non-UAMPS Resource is in the CAISO*]

Full Network Model and whether or not the Non-UAMPS Resource incurs transmission costs] and the UAMPS pool will continue to be used to balance the Member’s load pursuant to EDAM Protocols or policies established by the Pool Project’s Project Management Committee. Differences, if any, between scheduled output that the Member has entered into UAMPS’ billing database and the output measured by [*Non-UAMPS Resource*] meter(s) will be invoiced as imbalance energy.

SECTION 4. UAMPS OBLIGATIONS, AUTHORITIES AND LIABILITIES

UAMPS shall use the [*Non-UAMPS Resource*] schedules submitted from the Member according to the timeline specified in Attachment A in integrating and scheduling the Member’s resources scheduled and billed by UAMPS to serve the Member’s loads.

UAMPS will bid and schedule the Member’s [*Non-UAMPS Resource*] in accordance with the Member’s specific instructions.

SECTION 5. SCHEDULING AGENT SERVICE CHARGE

The Member will be charged a scheduling fee, transmission fee, and any other fee as adopted by the UAMPS Board of Directors from time to time.

Member also agrees to pay any other costs, if any, and any applicable administrative overheads as approved by the UAMPS Board of Directors that UAMPS may incur in the performance of this Pooling Appendix.

DATED this _____ day of _____, 2026.

[PARTICIPANT]

UAMPS

Attachment A

Duration for 1 Month and Longer (Term) Schedules:

The Member must notify UAMPS by the 19th of the prior month.

Day-Ahead Schedules:

The Member must notify UAMPS by 6:00 AM, 7 business days prior to the trade date. To the extent allowed under WECC and Balancing Authority criteria, UAMPS will accept changes to the 7 day schedule made by 6:00 a.m. [2] business days prior to the trade date.

Notification parties for Term, Balance of the Month, and Day Ahead transactions:

Pre-Scheduler	prescheduling@uamps.com	801-568-0497
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Kelton Andersen	kelton@uamps.com	801-214-6406
-----------------	--	--------------

Notification parties for unplanned outages or emergency situations:

Shift Scheduler	sched@uamps.com	801-568-0496
		801-568-0596

To report scheduling problems:

Jordan Garcia	jordan@uamps.com	385-377-2567
---------------	--	--------------

CERTIFICATE OF PARTICIPANT

The undersigned hereby certify that they are the Mayor and City Recorder of Hyrum City, Utah (the “*Participant*”), a member of Utah Associated Municipal Power Systems (“*UAMPS*”), and that as such they are authorized to execute this Certificate on behalf of the Participant and hereby certify as follows:

1. This Certificate is delivered in connection with the execution and delivery of the Amended and Restated Power Pooling Agreement, dated as of May 1, 2026 (the “*Agreement*”), between the Participant and UAMPS. Capitalized terms used and not otherwise defined herein have the meanings assigned to them in the Agreement.

2. The Participant is a political subdivision of the State of Utah (the “*State*”) and is governed by a City Council (the “*Governing Body*”).

3. Attached hereto as *Exhibit A* is a true, complete and correct copy of a resolution authorizing the execution and delivery of the Agreement and (the “*Contract Resolution*”). The Contract Resolution was duly adopted by a majority of the Governing Body present and voting at a public meeting of the Governing Body at which a quorum was present and acted throughout.

4. The meeting of the Governing Body at which the Contract Resolution was adopted was duly called, noticed and held in conformity with applicable laws of the State and procedural rules of the Governing Body. The Contract Resolution is in full force and effect and has not been amended, modified, repealed or supplemented.

5. The names of the Mayor and the City Recorder authorized to execute and deliver the Agreement on behalf of the Participant are as follows:

NAME	OFFICE
Steve Miller	Mayor
Stephanie Fricke	City Recorder

6. (a) No petition was filed with the Participant or any of its officers seeking to refer the Contract Resolution to the electors of the Participant in accordance with the provisions of State law; and (b) no litigation has been instituted, is pending or has been threatened to require a referendum election on the Contract Resolution.

7. The Participant owns and operates an electric utility system (the “*System*”) that distributes and furnishes electric energy to consumers located within the established service area of the System. Under the Agreement, the Participant agrees to use all of the electric energy from its Entitlement Share to serve retail customers located in the established service area of the System and to meet its own requirements.

8. The Participant has previously executed the Utah Associated Municipal Power Systems Amended and Restated Agreement for Joint and Cooperative Action dated as of March 20, 2009, and all amendments thereof and supplements thereto (the “*Joint Action Agreement*”) and that certain Power Pooling Agreement (the “*Pooling Agreement*”) between the Participant and UAMPS relating to the power pool administered by UAMPS. The Joint Action Agreement and the Pooling Agreement are each in full force and effect and constitute the legal, valid and binding agreements of the Participant.

9. The representations and warranties of the Participant in Section 8 of the Agreement are true and correct on and as of the date of this certificate.

Dated: _____, 2026.

HYRUM CITY, UTAH

By _____
Mayor

By _____
City Recorder

[SEAL]

[ATTACH CONTRACT RESOLUTION]

Amended & Restated Pooling Key Points February 2026

Purpose

- Update the 1980 Pooling Agreement to support mandatory participation in organized wholesale power markets.
- Align UAMPS operations with PacifiCorp's entry into the Extended Day-Ahead Market (EDAM) effective May 2026.
- Provide a clear, modern framework for governance, planning, cost allocation, and risk management.

Why This Is Needed Now

- PacifiCorp's participation in EDAM requires UAMPS and its members to comply with centralized market rules.
- The current Pooling Agreement was designed for a bilateral market and does not address today's market complexity.
- The amended agreement ensures continued, compliant participation while preserving UAMPS' agency role.

Key Changes

- Obligates Participants to purchase power and resource sufficiency requirements in excess of owned resources through UAMPS.
- Establishes formal market planning tools, including:
 - Annual Purchase Plan
 - Load and Resource Forecasts
 - Resource Sufficiency Obligations
- Authorizes UAMPS to make market purchases on behalf of Participants under an approved plan.

Governance & Oversight

- Creates a Project Management Committee (PMC), consistent with other UAMPS projects.
- One voting representative per Participant; PMC actions require board ratification.
- Establishes an advisory committee to support policy development and operational practices.
- Requires an annual internal audit of market operations and settlements.

Cost Allocation & Financial Protections

- Costs and revenues directly attributable to a Participant are allocated to that Participant.
- Shared costs are allocated based on Load Ratio Share or another PMC-approved method.
- Incorporates payment obligations, rate covenant, audit rights, and transparency provisions that support credit strength.

Term & Effectiveness

- Effective May 1, 2026.
- Replaces the existing Pooling Agreement in its entirety.
- Remains in effect unless terminated with five years' notice (shorter period requires PMC approval).

COMPARISON OF TERMS IN THE CURRENT VS THE REVISED POOLING AGREEMENT

Terms	Original Pooling Agreement and current practices	Amended Pooling Agreement
Termination	Termination requires 5-years written notice	Termination requires 5-years written notice or earlier upon approval of the PMC
Financing	Silent (authority unclear)	Allows UAMPS to enter Credit Agreements with PMC approval
Load Forecasts	Silent (UAMPS performs annually but not required by contract)	Annual Purchase Plan based on Load and Resource Forecasts informs purchasing
Purchase and Sale Authorization	Unplanned Purchases without authorization; advanced purchases (more than day ahead) require authorization	Resource sufficiency purchases without authorization; advanced purchases based on Annual Purchase Plan without further authorization unless Participant has opted out
Consignment (UAMPS dispatches Participant resources per pooling appendix)	Agreement allows consignment; practice requires Participants to consign all resources pursuant to pooling appendix except for Limited Participants	Participants required to consign all resources pursuant to a pooling appendix except for Limited Participants
Cost Causation	Members pay other members in the pool for resources used to serve their loads; other costs not addressed in the agreement	Market settlements, charges, and revenues, are allocated by Load Ratio Share; some costs allocated by historical average; resource costs allocated by generator ownership
Governance	Silent	Consistent with UAMPS JAA, Bylaws and power sales contracts
Billing and Billing Disputes	Silent; subject to UAMPS procedures	Consistent with other power sales contracts
Other Legal Provisions	Silent	Consistent with other power sales contracts



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

City Council Agenda Information

To: Mayor Steve Miller and City Council
From: Robert Stroud, Recreation Manager
Date: March 13, 2026
Subject: Interlocal Agreement for Trail Etiquette Signage in Blacksmith Fork Canyon

Summary: This is an interlocal agreement between Cache County, Hyrum City, and Cache Trails Alliance to improve trail etiquette awareness in Blacksmith Fork Canyon through the installation of signage and bike bell boxes.

Under the agreement, Cache County will provide trail etiquette signs that may be installed along the trail and at the trailhead near the mouth of Blacksmith Fork Canyon. An initial three signs will be installed, with the option to add up to six additional signs in the future. Two bike bell boxes will also be installed at the trailhead area to encourage safer shared use between cyclists and pedestrians.

Cache Trails Alliance will organize and lead the installation of the signs and bell boxes, with assistance from The Trails Cache and community volunteers. Volunteers will also help monitor the bell boxes and replenish bike bells as needed. Cache County and Cache Trails Alliance will share the cost of the bike bell boxes and signage.

Hyrum City will allow the installation and continued placement of the signs and bell boxes on City property and will coordinate with the other partners if relocation becomes necessary.

The agreement will remain in effect for five years, with an automatic renewal for an additional five-year term unless amended or terminated by the parties. The partnership is intended to promote safer trail use and consistent trail etiquette messaging throughout Cache Valley.

**INTERLOCAL AGREEMENT BETWEEN CACHE COUNTY, HYRUM CITY, AND
CACHE TRAILS ALLIANCE REGARDING SIGNAGE INSTALLATION IN
BLACKSMITH FORK CANYON**

This interlocal agreement (this “Agreement”) is made and entered into by Cache County, a political subdivision of the State of Utah (the “County”), Hyrum City, a municipality and political subdivision of the State of Utah (the “City”), and Cache Trails Alliance, referred to collectively herein as the Parties and each individually herein as a Party.

WHEREAS, under the provisions of the Interlocal Cooperation Act, Title 11, Chapter 13, Utah Code (the “Act”), political subdivisions of the State of Utah are authorized to enter into written agreements with one another for joint or cooperative action; and

WHEREAS, the County and the City are political subdivisions of the State of Utah and desire to work through cooperative action to benefit the residents of the County; and

WHEREAS, the Parties specifically desire to improve trail etiquette along the trails in Cache County; and

WHEREAS, it is to the mutual benefit of the Parties to enter into an agreement providing for their joint efforts to coordinate placement and maintenance of trail etiquette signs and bike bell boxes along trails and trailheads in Blacksmith Fork Canyon;

NOW, THEREFORE, the Parties do mutually agree, pursuant to the terms and provisions of the Act, as follows:

Section 1. EFFECTIVE DATE

This Agreement will become effective and enter into force within the meaning of the Act upon (a) approval by resolution of the governing body of the County and the City, if required by the Act, (b) execution by a duly authorized official of each respective Party, (c) submission to and approval as to form by an authorized attorney of the County and the City as required by Utah Code section 11-13-202.5, and (d) filing in the official records of the County and the City.

Section 2. DURATION

The term of this Agreement is from the effective date and will continue for a period of five (5) consecutive years from the effective date or unless terminated under the provisions of this Agreement. At the end of the initial five (5) year term, the Parties agree to review this Agreement to determine if it continues to meet their needs and its purpose. If no changes are needed and the Parties do not take any action to rescind or amend this Agreement, it will automatically renew for an additional five (5) year term.

Section 3. ADMINISTRATION OF AGREEMENT

By entering this Agreement, the Parties do not intend to establish a separate legal entity. The Parties agree that, pursuant to Utah Code section 11-13-207, the City shall act as the administrator of this Agreement. The Parties further agree that this Agreement does not anticipate or provide for any organizational changes in the Parties. The Parties agree that the City will keep all books and records in such form and manner as the City shall specify and further agree that those books and records will be open for examination by the Parties at all reasonable times. The Parties agree that they will not jointly acquire, hold, or dispose of real or personal property under this Agreement during this joint undertaking. In the performance of obligations under this Agreement, Cache Trails Alliance, nor any agent, employee, officer, or elected official of the County or the City is or will be deemed to be an agent, employee, officer, or elected official of another Party.

Section 4. PURPOSES

This Agreement is entered into between the Parties for the purpose of installing trail etiquette signs and a bike bell box on City property. These signs are part of an effort in Cache County to raise awareness of common trail etiquette practices with branding and messaging that will be consistent within Cache Valley.

Section 5. RESPONSIBILITIES

The County owns the signs and agrees that the signs may be placed along the trail and at the trailhead at the mouth of Blacksmith Fork Canyon. There are three (3) signs that will be installed with the possibility of up to six (6) more being installed along the trail at later times. See map of proposed sign and bell box locations, attached as Exhibit A. Cache County (via The Trails Cache) will assist with installation of the signs and bike bell boxes as needed, however the primary responsibility for installation of the signs and bike bell boxes will be Cache Trails Alliance.

Cache Trails Alliance will organize the installation of the signs as well as two (2) bike bell boxes at the trailhead at the mouth of Blacksmith Fork Canyon and across the street near the bridge that crosses the stream. The bike bell box and signage will be provided by both Cache Trails Alliance and the County in equal amounts. As needed, Cache Trails Alliance, with assistance from The Trails Cache if needed, will install the posts where the signs and bike bell boxes will be attached. Where possible and allowed, Cache Trails Alliance will use posts and sign boards previously installed by the City. Further, volunteers managed by Cache Trails Alliance and/or the County will regularly monitor the bike bell boxes and ensure the bells are replenished as needed.

The City will allow Cache Trails Alliance and The Trails Cache to construct and install what is needed to make the signs visible and the bike bells accessible. The City will permit the signs and bike bell boxes to remain in the locations specified in Exhibit A. If the need arises for the signs and/or bike bell boxes to be moved, all three organizations will meet to determine new locations that will still function well.

Installation of the signs and bike bell boxes will take place within thirty (30) days of the Effective Date.

Section 6. METHOD OF TERMINATION

This Agreement will automatically terminate at the end of the term set forth in Section 2 of this Agreement. Prior to the automatic termination of the Agreement at the end of the term set forth in Section 2, any Party may terminate the Agreement sixty days after providing written notice of termination to the other Parties. Upon termination, the County will be able to retrieve the signs that were used.

Section 7. INDEMNIFICATION

Each Party agrees to indemnify and hold harmless the others for damages, claims, suits, and actions arising out of negligent or intentional errors or omissions of its own officials or employees made in connection with this Agreement. The Parties agree that their obligations to indemnify are limited to the dollar amounts set forth in the Governmental Immunity Act, Utah Code section 63G-7-604. Furthermore, the County agrees to not hold the City or Cache Trails Alliance liable for any damage that may occur to the signs as a result of damage caused by a member of the public after the signs have been installed.

Section 8. AMENDMENTS

This Agreement may not be amended, changed, modified, or altered except by an instrument in writing that is (a) approved by resolution of the governing body of each respective Party, if required by the Act, (b) executed by a duly authorized official of each respective Party, (c) submitted to and approved by an authorized attorney of the County and the City, as required by Utah Code section 11-13-202.5, and (d) filed in the official records of the County and the City.

Section 9. SEVERABILITY

If any term or provision of this Agreement or the application thereof shall to any extent be invalid or unenforceable, the remainder of this Agreement, or the application of such term or provision to circumstances other than those with respect to which it is invalid or unenforceable, will not be affected thereby and will be enforced to the extent permitted by law. To the extent permitted by applicable law, the Parties hereby waive any provision of law which would render any of the terms of this Agreement unenforceable.

Section 10. NO PRESUMPTION

If any provision of this Agreement requires judicial interpretation, the court interpreting or construing the same shall not apply a presumption that the terms hereof are to be more strictly construed against the drafting party by reason of the rule of construction that a document is to be construed more strictly against the person who prepared it, it being acknowledged that each Party has participated in the preparation hereof.

Section 11. HEADINGS

HYRUM CITY

Steve J. Miller, Mayor

Date

ATTEST: Stephanie Fricke
City Recorder

APPROVED AS TO FORM AND COMPATIBILITY
WITH THE LAWS OF THE STATE OF UTAH

Jon Jenkins
Attorney for Hyrum City

CACHE TRAILS ALLIANCE

Abby Sisneros-Kidd

Date

ATTEST:



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

City Council Agenda Information

To: Mayor Miller and City Council

From: Todd Perkins, Treasurer

Date: March 13, 2026

Subject: Consideration and Approval of a February 2026 Budget Report.

Summary: **The City Treasurer is informing the Mayor and Council of February 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 portions of the B and C road tax was distributed to Hyrum.
- As business licenses and dog licensing are completed the first part of the year, there will be a large increase in the License and Permit Revenues.
- Payments out of the Capital Projects Fund to contractors working on Libbie Springs have slowed.
- In the Sewer Treatment Fund increased significantly because of the 1,400,000 buy in fee from Millville City.

Recommendation:

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

Attachments:

1. February Budget Report.

HYRUM CITY CORPORATION
COMBINED CASH INVESTMENT
FEBRUARY 28, 2026

COMBINED CASH ACCOUNTS

01-1111000	GENERAL CHECKING ACCT	535,214.42
01-1112000	XPRESS DEPOSIT ACCOUNT	121,802.42
01-1113000	PAYROLL CHECKING ACCOUNT	26,153.54
01-1151000	UNDESIGNATED CASH - PTIF	876,752.86
01-1151100	BANK OF UTAH	3,098,208.67
01-1151500	CACHE VALLEY BANK SAVINGS	16,486,880.55
01-1151710	PTIF SWR DEBT SERVICE #4099	208,640.71
01-1151720	PTIF-SWR O&M RESERVE #4100	252,393.17
01-1175000	UTILITY CASH CLEARING	(528.84)
	TOTAL COMBINED CASH	21,605,517.50
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	(20,999,651.30)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	1,800,074.32
45	ALLOCATION TO CAPITAL PROJECTS FUND	181,337.40
51	ALLOCATION TO WATER UTILITY FUND	2,148,361.32
52	ALLOCATION TO SEWER UTILITY FUND	7,045,674.76
53	ALLOCATION TO ELECTRIC UTILITY FUND	7,514,561.67
54	ALLOCATION TO IRRIGATION UTILITY FUND	766,203.74
55	ALLOCATION TO STORMWATER FUND	819,224.50
56	ALLOCATION TO SEWER FUND COLLECTIONS	772,765.28
72	ALLOCATION TO COURT TRUST FUND	(48,551.69)
	TOTAL ALLOCATIONS TO OTHER FUNDS	20,999,651.30
	ALLOCATION FROM COMBINED CASH FUND - 01-1010000	(20,999,651.30)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

HYRUM CITY CORPORATION

BALANCE SHEET

FEBRUARY 28, 2026

GENERAL FUND

ASSETS

10-1010000	CASH IN COMBINED FUND	1,800,074.32
10-1131000	PETTY CASH	400.00
10-1311000	ACCTS REC - UTILITIES	131,370.28
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	<u>4,058,983.38</u>

LIABILITIES AND EQUITYLIABILITIES

10-2131000	ACCTS PAY - GENERAL	2,345.00
10-2131110	ACCTS PAY - CONTRACTOR DEP	536,699.72
10-2131130	ACCTS PAY - PARK DEPOSITS	8,345.00
10-2131140	ACCTS PAY - DISPATCH	(8,040.05)
10-2131150	ACCTS PAY - OTHER	10,658.01
10-2131154	ACCTS PAY - TRUST ACCOUNT BAIL	(.02)
10-2131160	ZONING/SUBDIVISION DEPOSITS	244,695.44
10-2208000	FICA WITHHOLDING	10,049.57
10-2209000	FEDERAL WITHHOLDING PAYABLE	5,969.82
10-2210000	STATE WITHHOLDING PAYABLE	2,179.77
10-2211000	ACCRUED PAYROLL PAYABLE	24,553.28
10-2220000	INSURANCE - CITY PORTION	(23.03)
10-2220200	ULGT INSURANCE - CITY PORTION	(2.73)
10-2221000	PEHP VISION INSURANCE	16.70
10-2222000	DISABILITY INSURANCE PAYABLE	287.20
10-2224000	WORKER'S COMPENSATION PAYABLE	(14,525.92)
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	(498.88)
	TOTAL LIABILITIES	<u>1,868,729.43</u>

FUND EQUITY

HYRUM CITY CORPORATION
 BALANCE SHEET
 FEBRUARY 28, 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	(488,133.96)	
		<u>2,190,253.95</u>	
	BALANCE - CURRENT DATE		<u>2,190,253.95</u>
	TOTAL FUND EQUITY		<u>2,190,253.95</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>4,058,983.38</u></u>

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-3110	278.05	843,484.32	1,035,529.00	192,044.68	81.5
10-3115	4,863.41	38,414.02	55,000.00	16,585.98	69.8
10-3120	.00	3,106.46	15,000.00	11,893.54	20.7
10-3130	213,658.23	1,745,532.17	2,500,000.00	754,467.83	69.8
10-3140	9,269.16	31,970.95	55,000.00	23,029.05	58.1
10-3145	52,594.09	128,667.07	400,000.00	271,332.93	32.2
10-3150	(1,466.81)	194,406.35	350,000.00	155,593.65	55.5
10-3155	1,691.37	1,838.11	5,000.00	3,161.89	36.8
TOTAL TAXES	280,887.50	2,987,419.45	4,415,529.00	1,428,109.55	67.7
<u>LICENSES AND PERMITS</u>					
10-3210	3,091.25	24,675.00	28,000.00	3,325.00	88.1
10-3221	615.65	31,678.16	50,000.00	18,321.84	63.4
10-3225	4,285.00	6,583.00	11,000.00	4,417.00	59.9
TOTAL LICENSES AND PERMITS	7,991.90	62,936.16	89,000.00	26,063.84	70.7
<u>INTERGOVERNMENTAL REVENUES</u>					
10-3340	1,500.00	201,500.00	650,000.00	448,500.00	31.0
10-3356	346,867.26	689,963.88	1,200,000.00	510,036.12	57.5
TOTAL INTERGOVERNMENTAL REVENUES	348,367.26	891,463.88	1,850,000.00	958,536.12	48.2
<u>CHARGES FOR SERVICES</u>					
10-3413	(25.00)	37,974.16	50,000.00	12,025.84	76.0
10-3415	55.70	130.40	500.00	369.60	26.1
10-3422	591.00	260,688.32	195,000.00	(65,688.32)	133.7
10-3431	.00	11,861.70	.00	(11,861.70)	.0
10-3440	103,349.33	797,545.48	1,200,000.00	402,454.52	66.5
10-3441	17,461.06	139,878.69	210,000.00	70,121.31	66.6
10-3455	(34.00)	.00	100.00	100.00	.0
10-3473	5,610.00	40,021.00	20,000.00	(20,021.00)	200.1
10-3474	.00	.00	4,000.00	4,000.00	.0
10-3475	.00	2,295.28	3,000.00	704.72	76.5
10-3476	925.00	7,566.00	100,000.00	92,434.00	7.6
10-3477	.00	23,370.00	23,400.00	30.00	99.9
10-3479	2,217.00	57,642.00	177,400.00	119,758.00	32.5
10-3480	6,700.00	45,950.00	90,000.00	44,050.00	51.1
10-3490	225.15	10,564.51	100,000.00	89,435.49	10.6
TOTAL CHARGES FOR SERVICES	137,075.24	1,435,487.54	2,173,400.00	737,912.46	66.1

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

		GENERAL FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES AND FORFEITURES</u>						
10-3510	COURT FINES	6,421.90	61,353.35	110,000.00	48,646.65	55.8
10-3512	LIBRARY FINES	116.10	3,180.06	6,500.00	3,319.94	48.9
10-3513	PARKING TICKETS	2,230.00	4,650.00	950.00	(3,700.00)	489.5
	TOTAL FINES AND FORFEITURES	8,768.00	69,183.41	117,450.00	48,266.59	58.9
<u>MISCELLANEOUS REVENUES</u>						
10-3610	INTEREST EARNINGS	4,505.74	40,508.13	100,000.00	59,491.87	40.5
10-3620	BUILDING & FACILITY RENTS	6,215.00	57,008.50	90,000.00	32,991.50	63.3
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	40.00	1,427.55	3,000.00	1,572.45	47.6
10-3651	SALE OF LIBRARY MAT'L & BOOKS	144.50	1,665.40	2,000.00	334.60	83.3
10-3652	LIBRARY COPY & LAMINATING FEES	288.30	1,701.08	2,000.00	298.92	85.1
	TOTAL MISCELLANEOUS REVENUES	11,193.54	132,512.91	207,100.00	74,587.09	64.0
<u>CONTRIBUTIONS AND TRANSFERS</u>						
10-3869	CONTRIBUTIONS - SENIOR CENTER	.00	100.00	.00	(100.00)	.0
10-3870	CONTRIBUTIONS - PRIVATE	946.00	8,448.46	10,000.00	1,551.54	84.5
10-3871	CONTRIBUTIONS - SR. CIT. TRIPS	22.00	935.00	5,000.00	4,065.00	18.7
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	200.00	14,250.00	10,000.00	(4,250.00)	142.5
10-3876	CONTRIBUTIONS - MISC.	31.82	3,997.87	7,000.00	3,002.13	57.1
10-3891	CONTRIBUTIONS - DESIGNATED GF	.00	.00	22,400.00	22,400.00	.0
10-3893	TRANS FM/TO GEN FUND UNAPPROP	.00	.00	2,068,621.00	2,068,621.00	.0
	TOTAL CONTRIBUTIONS AND TRANSFERS	1,199.82	27,831.33	2,125,021.00	2,097,189.67	1.3
	TOTAL FUND REVENUE	795,483.26	5,606,834.68	10,977,500.00	5,370,665.32	51.1

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY COUNCIL</u>					
10-4110-110 SALARY & WAGES	2,500.00	20,000.00	33,000.00	13,000.00	60.6
10-4110-130 EMPLOYEE BENEFITS	191.25	1,530.00	3,100.00	1,570.00	49.4
10-4110-230 TRAVEL & MEETINGS	1,425.00	3,154.20	10,000.00	6,845.80	31.5
10-4110-510 INSURANCE	.00	559.72	550.00	(9.72)	101.8
10-4110-610 MISCELLANEOUS	144.60	321.60	600.00	278.40	53.6
TOTAL CITY COUNCIL	4,260.85	25,565.52	47,250.00	21,684.48	54.1
<u>J. P. COURT</u>					
10-4120-110 SALARY & WAGES	5,080.42	45,987.11	96,300.00	50,312.89	47.8
10-4120-115 OVERTIME	.00	.00	100.00	100.00	.0
10-4120-130 EMPLOYEE BENEFITS	409.40	3,772.67	12,300.00	8,527.33	30.7
10-4120-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	144.72	1,400.00	1,255.28	10.3
10-4120-230 TRAVEL & TRAINING	.00	1,665.87	4,000.00	2,334.13	41.7
10-4120-240 OFFICE SUPPLIES & EXPENSE	390.00	1,455.83	1,500.00	44.17	97.1
10-4120-250 EQUIP SUPPLIES & MAINTENANCE	.00	1,325.32	2,400.00	1,074.68	55.2
10-4120-280 TELEPHONE	20.02	140.14	1,000.00	859.86	14.0
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	1,300.00	8,967.52	14,000.00	5,032.48	64.1
TOTAL J. P. COURT	7,199.84	66,211.75	134,100.00	67,888.25	49.4
<u>MAYOR</u>					
10-4130-110 SALARY & WAGES	150.00	3,119.63	18,400.00	15,280.37	17.0
10-4130-130 EMPLOYEE BENEFITS	11.48	331.27	5,600.00	5,268.73	5.9
10-4130-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	.00	500.00	500.00	.0
10-4130-230 TRAVEL & MEETINGS	118.90	1,432.72	4,500.00	3,067.28	31.8
10-4130-240 OFFICE SUPPLIES & EXPENSE	80.28	124.59	100.00	(24.59)	124.6
10-4130-280 TELEPHONE	.00	.00	50.00	50.00	.0
10-4130-510 INSURANCE	.00	294.46	300.00	5.54	98.2
10-4130-610 MISCELLANEOUS	.00	738.19	600.00	(138.19)	123.0
TOTAL MAYOR	360.66	6,040.86	30,050.00	24,009.14	20.1

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
10-4140-110 SALARY & WAGES	6,842.75	60,889.77	134,900.00	74,010.23	45.1
10-4140-115 OVERTIME	542.78	4,877.16	6,000.00	1,122.84	81.3
10-4140-130 EMPLOYEE BENEFITS	2,513.80	20,552.69	32,200.00	11,647.31	63.8
10-4140-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	420.00	1,000.00	580.00	42.0
10-4140-220 PUBLIC NOTICES	.00	.00	1,000.00	1,000.00	.0
10-4140-230 TRAVEL & TRAINING	18.00	2,849.09	2,500.00	(349.09)	114.0
10-4140-240 OFFICE SUPPLIES & EXPENSE	1,408.55	5,352.46	6,500.00	1,147.54	82.4
10-4140-250 EQUIP SUPPLIES & MAINTENANCE	618.35	2,421.00	6,500.00	4,079.00	37.3
10-4140-280 TELEPHONE	240.11	1,897.94	2,500.00	602.06	75.9
10-4140-285 INTERNET SERVICE	.00	.00	1,000.00	1,000.00	.0
10-4140-310 PROFESSIONAL SERVICES	8,407.17	42,886.35	60,000.00	17,113.65	71.5
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
TOTAL ADMINISTRATION	20,591.51	145,070.38	257,000.00	111,929.62	56.5
<u>NON DEPARTMENTAL</u>					
10-4150-210 MEMBERSHIPS	.00	6,634.18	6,500.00	(134.18)	102.1
10-4150-220 PUBLIC NOTICES	368.99	3,784.77	7,000.00	3,215.23	54.1
10-4150-310 PROFESSIONAL SERVICES	59.96	5,059.96	5,000.00	(59.96)	101.2
10-4150-510 INSURANCE & BONDS	.00	292.60	200.00	(92.60)	146.3
TOTAL NON DEPARTMENTAL	428.95	15,771.51	18,700.00	2,928.49	84.3
<u>GENERAL GOVERNMENT BUILDINGS</u>					
10-4160-110 SALARY & WAGES	3,105.71	23,293.99	42,400.00	19,106.01	54.9
10-4160-115 OVERTIME	.00	63.00	.00	(63.00)	.0
10-4160-130 EMPLOYEE BENEFITS	1,206.91	9,609.58	16,700.00	7,090.42	57.5
10-4160-250 EQUIP SUPPLIES & MAINTENANCE	.00	230.22	2,000.00	1,769.78	11.5
10-4160-260 BLDG & GROUNDS SUP & MAINT	13,036.97	36,021.19	35,000.00	(1,021.19)	102.9
10-4160-270 UTILITIES	1,152.18	3,810.42	13,000.00	9,189.58	29.3
10-4160-310 CONTRACT SERVICES	186.53	1,437.94	6,000.00	4,562.06	24.0
10-4160-510 INSURANCE	.00	11,012.33	10,500.00	(512.33)	104.9
10-4160-610 MISCELLANEOUS	56.39	115.71	1,000.00	884.29	11.6
10-4160-620 MISCELLANEOUS SERVICES	520.00	3,685.00	3,000.00	(685.00)	122.8
10-4160-720 BUILDING IMPROVEMENTS	17,555.00	17,555.00	900,000.00	882,445.00	2.0
TOTAL GENERAL GOVERNMENT BUILDINGS	36,819.69	106,834.38	1,029,600.00	922,765.62	10.4

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 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
TOTAL ELECTION	.00	24,802.89	29,000.00	4,197.11	85.5
<u>PLANNING COMMISSION</u>					
10-4180-110 SALARY & WAGES	12,056.36	100,336.21	158,600.00	58,263.79	63.3
10-4180-115 OVERTIME	1,237.50	12,878.66	2,000.00	(10,878.66)	643.9
10-4180-130 EMPLOYEE BENEFITS	5,628.35	46,199.68	75,000.00	28,800.32	61.6
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	781.77	1,435.15	3,000.00	1,564.85	47.8
10-4180-240 OFFICE SUPPLIES & EXPENSE	78.00	273.88	200.00	(73.88)	136.9
10-4180-250 EQUIPMENT SUPPLIES & MAINTENAN	.00	1,046.96	2,000.00	953.04	52.4
10-4180-280 TELEPHONE	67.18	481.36	800.00	318.64	60.2
10-4180-310 PROFESSIONAL SERVICES	15,760.48	97,882.02	190,000.00	92,117.98	51.5
10-4180-510 INSURANCE	.00	924.15	900.00	(24.15)	102.7
10-4180-610 MISCELLANEOUS	.00	100.00	.00	(100.00)	.0
TOTAL PLANNING COMMISSION	35,609.64	261,942.07	434,500.00	172,557.93	60.3
<u>LAW ENFORCEMENT</u>					
10-4210-310 CONTRACT SERVICES	.00	157,920.00	315,900.00	157,980.00	50.0
TOTAL LAW ENFORCEMENT	.00	157,920.00	315,900.00	157,980.00	50.0
<u>EMERGENCY MANAGMENT SERVICES</u>					
10-4212-110 SALARY & WAGES	.00	.00	5,900.00	5,900.00	.0
10-4212-130 EMPLOYEE BENEFITS	.00	.00	1,000.00	1,000.00	.0
10-4212-220 PUBLIC NOTICES	.00	.00	100.00	100.00	.0
10-4212-230 TRAVEL & TRAINING	.00	.00	1,000.00	1,000.00	.0
10-4212-240 OFFICE SUPPLIES & EXPENSE	.00	14.99	200.00	185.01	7.5
10-4212-250 EQUIP SUPPLIES & MAINTENANCE	34.15	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
TOTAL EMERGENCY MANAGMENT SERVICE	34.15	95,634.79	205,700.00	110,065.21	46.5

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET		UNEXPENDED	PCNT
<u>FIRST RESPONDERS</u>						
10-4215-110 SALARY & WAGES	222.79	30,573.34	30,000.00	(	573.34)	101.9
10-4215-116 STANDBY TIME	283.00	1,845.00	.00	(	1,845.00)	.0
10-4215-130 EMPLOYEE BENEFITS	38.69	2,480.02	2,800.00		319.98	88.6
10-4215-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	.00	200.00		200.00	.0
10-4215-230 TRAVEL & TRAINING	586.69	5,506.17	10,800.00		5,293.83	51.0
10-4215-240 OFFICE SUPPLIES & EXPENSE	.00	.00	150.00		150.00	.0
10-4215-250 EQUIP SUPPLIES & MAINTENANCE	1,054.34	3,933.40	6,500.00		2,566.60	60.5
10-4215-280 TELEPHONE	35.00	210.00	1,200.00		990.00	17.5
10-4215-310 PROFESSIONAL SERVICES	.00	80.00	300.00		220.00	26.7
10-4215-510 INSURANCE	.00	4,462.38	4,750.00		287.62	93.9
10-4215-610 MISCELLANEOUS	.00	.00	400.00		400.00	.0
10-4215-740 EQUIPMENT	.00	.00	5,000.00		5,000.00	.0
TOTAL FIRST RESPONDERS	2,220.51	49,090.31	62,100.00		13,009.69	79.1
<u>FIRE DEPARTMENT</u>						
10-4220-110 SALARY & WAGES	1,002.55	92,876.80	80,000.00	(	12,876.80)	116.1
10-4220-116 ON CALL PAY	799.00	15,169.00	.00	(	15,169.00)	.0
10-4220-130 EMPLOYEE BENEFITS	137.82	8,265.49	7,500.00	(	765.49)	110.2
10-4220-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	1,098.15	1,000.00	(	98.15)	109.8
10-4220-230 TRAVEL & TRAINING	4,254.95	21,188.79	15,000.00	(	6,188.79)	141.3
10-4220-240 OFFICE SUPPLIES & EXPENSE	14.27	181.08	500.00		318.92	36.2
10-4220-250 EQUIP SUPPLIES & MAINTENANCE	3,260.03	18,962.80	30,000.00		11,037.20	63.2
10-4220-260 BLDG & GROUNDS SUPPLIES & MAIN	232.66	2,131.89	2,500.00		368.11	85.3
10-4220-270 UTILITIES	894.54	3,044.05	9,000.00		5,955.95	33.8
10-4220-280 TELEPHONE	130.06	1,800.42	2,500.00		699.58	72.0
10-4220-285 INTERNET SERVICE	.00	.00	1,600.00		1,600.00	.0
10-4220-310 PROFESSIONAL SERVICES	86,447.77	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	.00	197,329.10	219,860.00		22,530.90	89.8
TOTAL FIRE DEPARTMENT	97,173.65	558,078.38	593,460.00		35,381.62	94.0

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ANIMAL CONTROL</u>					
10-4253-110 SALARY & WAGES	1,620.48	13,148.08	39,700.00	26,551.92	33.1
10-4253-130 EMPLOYEE BENEFITS	123.97	1,005.82	3,450.00	2,444.18	29.2
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	320.00	1,000.00	680.00	32.0
10-4253-310 PROFESSIONAL SERVICES	.00	.00	3,500.00	3,500.00	.0
10-4253-480 SPECIAL DEPARTMENTAL SUPPLIES	279.95	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>2,064.40</u>	<u>15,248.68</u>	<u>53,670.00</u>	<u>38,421.32</u>	<u>28.4</u>
<u>ROADS</u>					
10-4410-110 SALARY & WAGES	6,874.08	53,269.73	97,000.00	43,730.27	54.9
10-4410-115 OVERTIME	1,287.32	3,471.01	10,000.00	6,528.99	34.7
10-4410-120 SEASONAL/TEMPORARY EMPLOYEES	.00	.00	9,000.00	9,000.00	.0
10-4410-130 EMPLOYEE BENEFITS	3,149.56	21,163.06	36,800.00	15,636.94	57.5
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	1,571.56	30,307.45	45,000.00	14,692.55	67.4
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	490.00	800.00	310.00	61.3
10-4410-310 PROFESSIONAL SERVICES	.00	6,871.00	2,500.00	(4,371.00)	274.8
10-4410-410 ROAD MAINTENANCE	13,956.56	130,318.44	70,000.00	(60,318.44)	186.2
10-4410-450 PUBLIC SAFETY SUPPLIES	.00	1,139.39	60,000.00	58,860.61	1.9
10-4410-480 SIDEWALK CONST & MAINT	8,904.26	319,614.31	615,000.00	295,385.69	52.0
10-4410-481 STREET TREE MAINTENANCE	.00	31,827.00	100,000.00	68,173.00	31.8
10-4410-482 CURB & GUTTER CONST & MAINT	.00	79,824.36	100,000.00	20,175.64	79.8
10-4410-510 INSURANCE	.00	15,984.38	14,700.00	(1,284.38)	108.7
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	.00	978,468.96	1,140,000.00	161,531.04	85.8
	<u>35,804.59</u>	<u>1,979,406.01</u>	<u>3,173,400.00</u>	<u>1,193,993.99</u>	<u>62.4</u>
<u>SOLID WASTE COLLECTION</u>					
10-4420-240 OFFICE SUPPLIES & EXPENSE	15.60	31.20	1,000.00	968.80	3.1
10-4420-310 CONTRACT SERVICES	96,564.40	655,744.08	1,100,000.00	444,255.92	59.6
10-4420-311 COMMUNITY CLEAN UP	.00	.00	11,000.00	11,000.00	.0
	<u>96,580.00</u>	<u>655,775.28</u>	<u>1,112,000.00</u>	<u>456,224.72</u>	<u>59.0</u>

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SHOP</u>					
10-4440-250 EQUIP SUPPLIES & MAINTENANCE	204.33	6,595.82	11,000.00	4,404.18	60.0
10-4440-280 TELEPHONE	.00	.00	600.00	600.00	.0
10-4440-480 SPECIAL DEPARTMENTAL SUPPLIES	278.79	802.80	1,000.00	197.20	80.3
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>483.12</u>	<u>8,130.55</u>	<u>28,400.00</u>	<u>20,269.45</u>	<u>28.6</u>
<u>PARKS</u>					
10-4510-110 SALARY & WAGES	10,630.48	97,259.99	151,300.00	54,040.01	64.3
10-4510-115 OVERTIME	966.72	5,949.90	4,000.00	(1,949.90)	148.8
10-4510-120 SEASONAL/TEMPORARY EMPLOYEES	.00	25,710.50	50,000.00	24,289.50	51.4
10-4510-130 EMPLOYEE BENEFITS	6,560.20	56,055.58	90,500.00	34,444.42	61.9
10-4510-230 TRAVEL & TRAINING	.00	87.68	1,500.00	1,412.32	5.9
10-4510-250 EQUIPMENT SUPPLIES & MAINT	883.88	9,638.03	23,700.00	14,061.97	40.7
10-4510-252 CLOTHING AND PPC	374.98	494.86	1,300.00	805.14	38.1
10-4510-260 BLDG & GROUNDS SUP & MAINT	1,609.72	70,748.00	70,000.00	(748.00)	101.1
10-4510-280 TELEPHONE	120.00	960.00	1,200.00	240.00	80.0
10-4510-310 PROFESSIONAL SERVICES	310.89	62,696.62	75,000.00	12,303.38	83.6
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	9,150.00	538,970.84	1,225,000.00	686,029.16	44.0
	<u>30,606.87</u>	<u>880,410.88</u>	<u>1,705,400.00</u>	<u>824,989.12</u>	<u>51.6</u>
<u>ENGINEERING</u>					
10-4550-110 SALARY & WAGES	2,650.00	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	(1,939.26)	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	278.86	700.00	421.14	39.8
10-4550-310 PROFESSIONAL SERVICES	8,315.00	11,816.25	30,000.00	18,183.75	39.4
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>9,065.42</u>	<u>51,146.66</u>	<u>113,000.00</u>	<u>61,853.34</u>	<u>45.3</u>

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
10-4561-110 SALARY & WAGES	8,635.22	64,005.99	82,600.00	18,594.01	77.5
10-4561-120 SEASONAL/TEMPORARY EMPLOYEES	.00	1,773.33	10,000.00	8,226.67	17.7
10-4561-130 EMPLOYEE BENEFITS	4,216.17	32,624.01	45,100.00	12,475.99	72.3
10-4561-220 PUBLIC NOTICES	.00	43.18	220.00	176.82	19.6
10-4561-230 TRAVEL	8.65	8.65	1,000.00	991.35	.9
10-4561-240 OFFICE SUPPLIES & EXPENSE	7.99	74.05	1,000.00	925.95	7.4
10-4561-250 EQUIPMENT SUPPLIES & EXPENSE	147.52	4,139.94	11,000.00	6,860.06	37.6
10-4561-280 TELEPHONE	101.15	346.15	.00	(346.15)	.0
10-4561-480 SPECIAL DEPARTMENTAL SUPPLIES	.00	1,739.56	24,000.00	22,260.44	7.3
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	162.83	984.26	800.00	(184.26)	123.0
10-4561-620 MISCELLANEOUS SERVICES	4,375.00	13,256.95	15,000.00	1,743.05	88.4
TOTAL RECREATION	17,654.53	124,823.21	204,720.00	79,896.79	61.0
<u>MUSEUM</u>					
10-4562-110 SALARY & WAGES	7,383.52	52,225.30	90,300.00	38,074.70	57.8
10-4562-130 EMPLOYEE BENEFITS	1,209.06	9,296.83	13,000.00	3,703.17	71.5
10-4562-210 BOOKS, SUBSCRIP & MEMBERSHIPS	30.00	597.32	650.00	52.68	91.9
10-4562-220 MUSEUM PROMOTION	30.42	493.30	1,000.00	506.70	49.3
10-4562-230 TRAVEL	52.53	4,784.12	5,000.00	215.88	95.7
10-4562-240 OFFICE SUPPLIES	157.86	303.27	600.00	296.73	50.6
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	1,008.00	650.00	(358.00)	155.1
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	379.13	835.23	1,000.00	164.77	83.5
10-4562-720 BUILDING IMPROVEMENTS	.00	2,737.90	10,000.00	7,262.10	27.4
TOTAL MUSEUM	9,381.52	74,973.70	124,950.00	49,976.30	60.0
<u>YOUTH COUNCIL</u>					
10-4563-210 MEMBERSHIPS	.00	.00	50.00	50.00	.0
10-4563-230 TRAVEL & TRAINING	1,962.67	2,952.42	5,000.00	2,047.58	59.1
10-4563-250 EQUIP SUPPLIES & MAINTENANCE	.00	443.66	1,000.00	556.34	44.4
10-4563-610 MISCELLANEOUS SUPPLIES	422.61	3,143.41	5,000.00	1,856.59	62.9
10-4563-620 MISCELLANEOUS SERVICES	.00	.00	500.00	500.00	.0
TOTAL YOUTH COUNCIL	2,385.28	6,539.49	11,550.00	5,010.51	56.6

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SENIOR CITIZENS</u>					
10-4564-110 SALARY & WAGES	5,931.80	48,528.33	73,900.00	25,371.67	65.7
10-4564-115 OVERTIME	.00	.00	1,000.00	1,000.00	.0
10-4564-130 EMPLOYEE BENEFITS	1,059.28	8,800.45	12,900.00	4,099.55	68.2
10-4564-220 PUBLIC NOTICES	.00	.00	400.00	400.00	.0
10-4564-230 TRAVEL & TRAINING	15.25	1,113.30	7,500.00	6,386.70	14.8
10-4564-240 OFFICE SUPPLIES	14.89	106.41	500.00	393.59	21.3
10-4564-250 EQUIP SUPPLIES & MAINTENANCE	31.93	478.87	4,000.00	3,521.13	12.0
10-4564-260 BLDG & GROUNDS SUP & MAINT	.00	390.05	3,000.00	2,609.95	13.0
10-4564-270 UTILITIES	207.44	636.69	2,500.00	1,863.31	25.5
10-4564-280 TELEPHONE	74.68	558.86	1,000.00	441.14	55.9
10-4564-285 INTERNET SERVICE	89.95	629.65	1,500.00	870.35	42.0
10-4564-480 FOOD COST	174.36	1,608.40	10,000.00	8,391.60	16.1
10-4564-510 INSURANCE	.00	6,455.11	6,500.00	44.89	99.3
10-4564-610 MISCELLANEOUS SUPPLIES	485.36	6,863.91	12,000.00	5,136.09	57.2
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
	<u>8,084.94</u>	<u>77,279.00</u>	<u>156,700.00</u>	<u>79,421.00</u>	<u>49.3</u>
<u>LIBRARY DEPARTMENT</u>					
10-4580-110 SALARY & WAGES	18,909.52	150,954.63	262,500.00	111,545.37	57.5
10-4580-115 OVERTIME	.00	.00	300.00	300.00	.0
10-4580-130 EMPLOYEE BENEFITS	5,528.68	44,669.59	60,800.00	16,130.41	73.5
10-4580-210 BOOKS, SUBSCRIP & MEMBERSHIPS	16.09	1,713.29	3,000.00	1,286.71	57.1
10-4580-220 LIBRARY PROMOTION	1,623.18	5,621.60	8,000.00	2,378.40	70.3
10-4580-230 TRAVEL	.00	.00	1,500.00	1,500.00	.0
10-4580-240 OFFICE SUPPLIES & EXPENSE	304.72	5,129.63	7,000.00	1,870.37	73.3
10-4580-250 EQUIPMENT SUPPLIES & MAINT	595.45	12,356.14	10,000.00	(2,356.14)	123.6
10-4580-260 BLDG SUPPLIES & MAINT	1,285.66	15,202.19	20,000.00	4,797.81	76.0
10-4580-270 UTILITIES	1,276.99	4,129.61	10,000.00	5,870.39	41.3
10-4580-280 TELEPHONE	238.42	2,545.71	3,000.00	454.29	84.9
10-4580-285 INTERNET SERVICE	93.00	651.00	1,000.00	349.00	65.1
10-4580-310 PROFESSIONAL SERVICES	1,686.83	2,938.24	2,700.00	(238.24)	108.8
10-4580-480 LIBRARY BOOKS & MATERIALS	2,174.59	20,285.71	35,000.00	14,714.29	58.0
10-4580-481 LIBRARY TAPES	62.89	7,249.35	10,000.00	2,750.65	72.5
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	506.10	524.45	500.00	(24.45)	104.9
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
	<u>34,302.12</u>	<u>299,977.71</u>	<u>468,000.00</u>	<u>168,022.29</u>	<u>64.1</u>

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CEMETERY</u>					
10-4590-110 SALARY & WAGES	2,075.59	17,188.53	24,000.00	6,811.47	71.6
10-4590-115 OVERTIME	370.56	3,045.93	3,000.00	(45.93)	101.5
10-4590-120 SEASONAL/TEMPORARY EMPLOYEES	.00	.00	10,000.00	10,000.00	.0
10-4590-130 EMPLOYEE BENEFITS	1,066.72	8,705.67	12,900.00	4,194.33	67.5
10-4590-240 OFFICE SUPPLIES & EXPENSE	.00	.00	300.00	300.00	.0
10-4590-250 EQUIPMENT SUPPLIES & MAINT	606.25	1,878.18	7,000.00	5,121.82	26.8
10-4590-260 BLDG & GROUNDS SUP & MAINT	203.30	8,986.95	6,000.00	(2,986.95)	149.8
10-4590-280 TELEPHONE	25.25	202.00	150.00	(52.00)	134.7
10-4590-310 PROFESSIONAL SERVICES	600.00	42,150.00	55,000.00	12,850.00	76.6
10-4590-510 INSURANCE	.00	2,112.96	2,050.00	(62.96)	103.1
10-4590-610 MISCELLANEOUS	.00	17.00	500.00	483.00	3.4
10-4590-730 CEMETERY IMPROVEMENTS	.00	6,912.00	35,000.00	28,088.00	19.8
TOTAL CEMETERY	4,947.67	91,199.22	155,900.00	64,700.78	58.5
<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	492.40	492.40	1,200.00	707.60	41.0
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	17,605.46	30,000.00	12,394.54	58.7
10-4620-614 MASS TRANSIT-CVT	.00	194,049.35	340,000.00	145,950.65	57.1
10-4620-615 KILGORE TAX 50% TAX	.00	100,456.86	130,000.00	29,543.14	77.3
10-4620-620 MISCELLANEOUS SERVICES	.00	300.00	1,000.00	700.00	30.0
10-4620-621 HYRUM HORNETS	.00	.00	2,000.00	2,000.00	.0
TOTAL COMMUNITY PROGRESS	667.40	317,095.41	512,450.00	195,354.59	61.9
TOTAL FUND EXPENDITURES	456,727.31	6,094,968.64	10,977,500.00	4,882,531.36	55.5
NET REVENUE OVER EXPENDITURES	338,755.95	(488,133.96)	.00	488,133.96	.0

HYRUM CITY CORPORATION
 BALANCE SHEET
 FEBRUARY 28, 2026

CAPITAL PROJECTS FUND

<u>ASSETS</u>			
45-1010000	CASH IN COMBINED FUND		181,337.40
			<u>181,337.40</u>
	TOTAL ASSETS		<u>181,337.40</u>
 <u>LIABILITIES AND EQUITY</u>			
 <u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
45-2951000	CAP PROJ - UNAPPROPRIATED	629,624.27	
	REVENUE OVER EXPENDITURES - YTD	(448,286.87)	
			<u>181,337.40</u>
	BALANCE - CURRENT DATE		<u>181,337.40</u>
	TOTAL FUND EQUITY		<u>181,337.40</u>
	TOTAL LIABILITIES AND EQUITY		<u>181,337.40</u>

HYRUM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUES</u>					
45-3620 INTEREST EARNINGS	581.89	12,648.91	38,000.00	25,351.09	33.3
TOTAL MISCELLANEOUS REVENUES	581.89	12,648.91	38,000.00	25,351.09	33.3
<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	581.89	12,648.91	600,000.00	587,351.09	2.1

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 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	11,119.04	460,935.78	600,000.00	139,064.22	76.8
TOTAL PARKS	11,119.04	460,935.78	600,000.00	139,064.22	76.8
TOTAL FUND EXPENDITURES	11,119.04	460,935.78	600,000.00	139,064.22	76.8
NET REVENUE OVER EXPENDITURES	(10,537.15)	(448,286.87)	.00	448,286.87	.0

HYRUM CITY CORPORATION
BALANCE SHEET
FEBRUARY 28, 2026

WATER UTILITY FUND

ASSETS

51-1010000	CASH IN COMBINED FUND	2,148,361.32	
51-1311000	ACCTS REC - UTILITIES	119,320.07	
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		10,416,764.20

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	(220,134.27)	
	BALANCE - CURRENT DATE	10,233,681.09	
	TOTAL FUND EQUITY		10,233,681.09
	TOTAL LIABILITIES AND EQUITY		10,416,764.20

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
51-3711 METERED WATER SALES	132,665.14	1,057,879.71	1,700,000.00	642,120.29	62.2
51-3714 NEW CONNECTION FEES	424.00	11,872.00	34,000.00	22,128.00	34.9
51-3718 SALE OF MATERIALS	.00	.00	1,000.00	1,000.00	.0
51-3719 MISCELLANEOUS REVENUES	.00	704.00	5,000.00	4,296.00	14.1
51-3721 INTEREST EARNINGS	6,755.56	66,676.67	125,000.00	58,323.33	53.3
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"	172.00	4,919.15	13,760.00	8,840.85	35.8
51-3726 IMPACT FEE - STORAGE	891.00	25,482.31	71,280.00	45,797.69	35.8
51-3727 IMPACT FEE - DISTRIBUTION	1,424.00	40,725.94	113,920.00	73,194.06	35.8
51-3729 IMPACT FEE - PROFESSIONAL SERV	11.00	314.60	880.00	565.40	35.8
51-3742 RENT - NON-OPERATING PROPERTY	2,430.00	13,446.00	31,800.00	18,354.00	42.3
TOTAL UTILITY REVENUES	144,772.70	1,395,020.38	2,266,640.00	871,619.62	61.6
TOTAL FUND REVENUE	144,772.70	1,395,020.38	2,266,640.00	871,619.62	61.6

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER DEPARTMENT</u>					
51-5100-110 SALARIES AND WAGES	26,837.47	226,074.34	549,800.00	323,725.66	41.1
51-5100-115 OVERTIME	2,339.99	22,150.72	6,700.00	(15,450.72)	330.6
51-5100-116 STANDBY TIME	1,150.75	8,905.52	13,400.00	4,494.48	66.5
51-5100-120 SEASONAL	.00	.00	14,400.00	14,400.00	.0
51-5100-130 EMPLOYEE BENEFITS	12,494.80	106,942.76	245,200.00	138,257.24	43.6
51-5100-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	1,475.00	1,700.00	225.00	86.8
51-5100-220 PUBLIC NOTICES	.00	.00	250.00	250.00	.0
51-5100-230 TRAVEL & TRAINING	.00	2,720.00	10,000.00	7,280.00	27.2
51-5100-240 OFFICE SUPPLIES AND EXPENSE	1,330.06	5,428.46	5,000.00	(428.46)	108.6
51-5100-250 EQUIP SUPPLIES & MAINTENANCE	2,050.75	62,970.22	41,100.00	(21,870.22)	153.2
51-5100-252 CLOTHING AND PPC	249.99	823.66	6,500.00	5,676.34	12.7
51-5100-255 DISTRIB SYSTEM MAINTENANCE	51,464.19	220,842.48	260,000.00	39,157.52	84.9
51-5100-260 BLDG & GROUNDS SUP & MAINT	1,016.57	11,983.29	20,000.00	8,016.71	59.9
51-5100-270 UTILITIES	11,417.98	94,551.88	120,000.00	25,448.12	78.8
51-5100-280 TELEPHONE	537.10	4,123.15	5,000.00	876.85	82.5
51-5100-310 PROFESSIONAL SERVICES	10,796.58	47,444.25	20,000.00	(27,444.25)	237.2
51-5100-510 INSURANCE	.00	11,828.72	10,600.00	(1,228.72)	111.6
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	57,697.70	468,646.33	935,000.00	466,353.67	50.1
51-5100-950 CONTRIBUTION - RESTRICTED FB	.00	.00	113,920.00	113,920.00	.0
TOTAL WATER DEPARTMENT	179,383.93	1,615,154.65	2,789,570.00	1,174,415.35	57.9
TOTAL FUND EXPENDITURES	179,383.93	1,615,154.65	2,789,570.00	1,174,415.35	57.9
NET REVENUE OVER EXPENDITURES	(34,611.23)	(220,134.27)	(522,930.00)	(302,795.73)	(42.1)

HYRUM CITY CORPORATION

BALANCE SHEET

FEBRUARY 28, 2026

SEWER UTILITY FUND

ASSETS

52-1010000	CASH IN COMBINED FUND	7,045,674.76	
52-1311000	ACCTS REC - UTILITIES	171,814.15	
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		14,939,882.74

LIABILITIES AND EQUITYLIABILITIES

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	1,430,013.16	
	BALANCE - CURRENT DATE		12,351,987.97
	TOTAL FUND EQUITY		12,351,987.97

HYRUM CITY CORPORATION
BALANCE SHEET
FEBRUARY 28, 2026

SEWER UTILITY FUND

TOTAL LIABILITIES AND EQUITY

14,939,882.74

HYRUM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
52-3731 SEWER SERVICE	205,509.47	1,387,874.97	1,837,500.00	449,625.03	75.5
52-3740 CUSTOMER SERVICE FEES	.00	412.50	.00	(412.50)	.0
52-3741 INTEREST EARNINGS	18,077.05	145,461.26	200,000.00	54,538.74	72.7
52-3742 RENT - NON-OPERATING PROPERTY	.00	13,021.45	.00	(13,021.45)	.0
52-3744 MISCELLANEOUS REVENUES	1,416,212.53	1,453,207.74	5,000.00	(1,448,207.74)	29064.
52-3748 IMPACT FEE - TREATMENT	1,922.42	52,813.02	150,000.00	97,186.98	35.2
TOTAL UTILITY REVENUES	1,641,721.47	3,052,790.94	2,192,500.00	(860,290.94)	139.2
TOTAL FUND REVENUE	1,641,721.47	3,052,790.94	2,192,500.00	(860,290.94)	139.2

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER DEPARTMENT</u>					
52-5200-110 SALARIES AND WAGES	23,707.68	194,336.88	403,000.00	208,663.12	48.2
52-5200-115 OVERTIME	3,391.52	21,923.12	20,000.00	(1,923.12)	109.6
52-5200-116 ON CALL PAY	875.55	7,305.34	15,000.00	7,694.66	48.7
52-5200-120 SEASONAL/TEMPORARY EMPLOYEES	.00	.00	2,000.00	2,000.00	.0
52-5200-130 EMPLOYEE BENEFITS	12,927.66	103,122.73	189,000.00	85,877.27	54.6
52-5200-210 BOOKS, SUBSCRIPTIONS & MEMBERS	127.00	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	402.93	1,007.93	15,000.00	13,992.07	6.7
52-5200-240 OFFICE SUPPLIES & EXPENSE	122.35	2,726.09	8,000.00	5,273.91	34.1
52-5200-250 LAB SUPPLIES	113.79	4,141.98	15,000.00	10,858.02	27.6
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	10,904.60	88,223.10	250,000.00	161,776.90	35.3
52-5200-255 COLLECTION SYSTEM MAINTENANCE	.00	4,331.36	.00	(4,331.36)	.0
52-5200-256 MBR CLEANING CHEMICALS	.00	20,814.79	50,000.00	29,185.21	41.6
52-5200-257 ALUMINUM SULFATE	12,311.92	67,931.21	120,000.00	52,068.79	56.6
52-5200-258 POLYMER	.00	4,475.34	16,000.00	11,524.66	28.0
52-5200-260 BLDG & GROUNDS SUP & MAINT	398.72	4,711.63	75,000.00	70,288.37	6.3
52-5200-270 UTILITIES	22,658.96	191,309.49	340,000.00	148,690.51	56.3
52-5200-280 TELEPHONE	554.60	3,432.40	5,000.00	1,567.60	68.7
52-5200-285 INTERNET SERVICE	563.58	3,903.57	6,000.00	2,096.43	65.1
52-5200-310 PROFESSIONAL SERVICES	8,765.50	46,412.35	250,000.00	203,587.65	18.6
52-5200-510 INSURANCE	.00	28,151.00	26,200.00	(1,951.00)	107.5
52-5200-610 MISCELLANEOUS	97.33	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	3,763.03	29,951.24	45,100.00	15,148.76	66.4
52-5200-822 DEBT SERVICE-INT. WWTP	3,202.97	25,776.75	38,550.00	12,773.25	66.9
52-5200-921 CONTRIBUTION - OTHER	.00	766,838.53	.00	(766,838.53)	.0
TOTAL SEWER DEPARTMENT	104,889.69	1,622,777.78	2,169,100.00	546,322.22	74.8
TOTAL FUND EXPENDITURES	104,889.69	1,622,777.78	2,169,100.00	546,322.22	74.8
NET REVENUE OVER EXPENDITURES	1,536,831.78	1,430,013.16	23,400.00	(1,406,613.16)	6111.2

HYRUM CITY CORPORATION
BALANCE SHEET
FEBRUARY 28, 2026

ELECTRIC UTILITY FUND

ASSETS

53-1010000	CASH IN COMBINED FUND	7,514,561.67	
53-1311000	ACCTS REC - UTILITIES	924,717.45	
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	
	TOTAL ASSETS		<u><u>36,952,598.11</u></u>

LIABILITIES AND EQUITY

LIABILITIES

53-2131000	ACCTS PAY - ELECTRIC	(433,686.00)	
53-2131500	ACCTS PAY - UTILITY DEPOSITS	528,505.27	
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	19,209.52	
53-2411101	SALES TAX PAY - NON CURRENT	14,784.06	
53-2411102	SALES TAX - NON CITY	459.19	
53-2500001	NOTE PAYABLE - UAMPS	13,401,000.00	
	TOTAL LIABILITIES		14,057,306.23

FUND EQUITY

HYRUM CITY CORPORATION
 BALANCE SHEET
 FEBRUARY 28, 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>2,101,296.57</u>	
	BALANCE - CURRENT DATE		<u>22,895,291.88</u>
	TOTAL FUND EQUITY		<u>22,895,291.88</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>36,952,598.11</u></u>

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

ELECTRIC UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES ENERGY SALES</u>					
53-3145 ENERGY SALES AND USE TAX	48,422.84	406,932.65	600,000.00	193,067.35	67.8
TOTAL UTILITY REVENUES ENERGY SALES	48,422.84	406,932.65	600,000.00	193,067.35	67.8
<u>UTILITY REVENUES</u>					
53-3751 METERED ENERGY SALES	1,059,153.70	8,915,723.83	13,800,000.00	4,884,276.17	64.6
53-3752 ENERGY DISCOUNTS	(10,567.48)	(60,794.18)	(160,000.00)	(99,205.82)	(38.0)
53-3755 NEW CONNECTION FEES	750.00	27,575.00	85,000.00	57,425.00	32.4
53-3757 SALE OF MATERIALS	.00	2,500.00	16,000.00	13,500.00	15.6
53-3758 CUSTOMER SERVICE & MISC	9,173.20	639,861.88	255,000.00	(384,861.88)	250.9
53-3761 INTEREST EARNINGS	26,146.93	212,379.55	254,000.00	41,620.45	83.6
53-3764 LABOR	16,250.00	55,312.50	65,000.00	9,687.50	85.1
53-3765 EQUIPMENT	10,420.00	28,731.00	40,000.00	11,269.00	71.8
53-3766 MATERIALS	17,642.00	118,367.70	215,000.00	96,632.30	55.1
53-3767 IMPACT FEE - DISTRIBUTION	1,265.00	83,259.00	101,200.00	17,941.00	82.3
TOTAL UTILITY REVENUES	1,130,233.35	10,022,916.28	14,671,200.00	4,648,283.72	68.3
TOTAL FUND REVENUE	1,178,656.19	10,429,848.93	15,271,200.00	4,841,351.07	68.3

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

ELECTRIC UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTRIC DEPARTMENT</u>					
53-5300-110 SALARIES AND WAGES	74,069.82	646,928.61	1,290,000.00	643,071.39	50.2
53-5300-115 OVERTIME	3,197.82	41,495.31	50,000.00	8,504.69	83.0
53-5300-116 STANDBY TIME	923.75	8,697.75	13,400.00	4,702.25	64.9
53-5300-120 SEASONAL/TEMPORARY EMPLOYEES	.00	.00	20,000.00	20,000.00	.0
53-5300-130 EMPLOYEE BENEFITS	31,378.08	296,140.59	597,900.00	301,759.41	49.5
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	.00	10,065.64	20,000.00	9,934.36	50.3
53-5300-240 OFFICE SUPPLIES AND EXPENSE	262.75	7,992.98	10,000.00	2,007.02	79.9
53-5300-250 EQUIP SUPPLIES & MAINTENANCE	1,527.43	46,416.81	125,000.00	78,583.19	37.1
53-5300-252 CLOTHING AND PPC	.00	5,601.64	9,000.00	3,398.36	62.2
53-5300-255 GEN & DIST SYSTEM MAINTENANCE	45,655.62	475,192.97	800,000.00	324,807.03	59.4
53-5300-256 TREE CITY/CONSUMER ED.	69,813.79	69,813.79	100,000.00	30,186.21	69.8
53-5300-257 GENERATION COSTS	3,245.86	248,177.47	830,000.00	581,822.53	29.9
53-5300-258 CHRISTMAS DECORATIONS	.00	5,894.33	25,000.00	19,105.67	23.6
53-5300-259 HYDRO PLANT MAINTENANCE	183,374.29	220,736.17	120,000.00	(100,736.17)	184.0
53-5300-260 BLDGS & GROUNDS SUP & MAINT	1,077.98	28,307.70	35,000.00	6,692.30	80.9
53-5300-270 UTILITIES	1,306.53	4,389.91	16,000.00	11,610.09	27.4
53-5300-280 TELEPHONE	838.33	6,912.19	12,000.00	5,087.81	57.6
53-5300-285 INTERNET SERVICE	165.00	1,155.00	2,500.00	1,345.00	46.2
53-5300-310 PROFESSIONAL SERVICES	24,022.71	63,163.62	65,000.00	1,836.38	97.2
53-5300-510 INSURANCE	.00	35,796.87	34,000.00	(1,796.87)	105.3
53-5300-610 MISCELLANEOUS SUPPLIES	1,038.75	8,957.61	10,000.00	1,042.39	89.6
53-5300-620 MISCELLANEOUS SERVICES	7,355.80	58,237.45	60,000.00	1,762.55	97.1
53-5300-630 POWER PURCHASE	666,059.54	4,721,950.08	7,600,000.00	2,878,049.92	62.1
53-5300-735 CANYON PARK IMPROVEMENTS	825.86	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	7,206.25	493,647.08	2,047,800.00	1,554,152.92	24.1
53-5300-810 DEBT SERVICE - PRINCIPAL	39,500.00	316,000.00	474,000.00	158,000.00	66.7
53-5300-820 DEBT SERVICE - INTEREST	51,940.63	415,525.04	623,300.00	207,774.96	66.7
TOTAL ELECTRIC DEPARTMENT	1,214,786.59	8,328,552.36	15,256,550.00	6,927,997.64	54.6
TOTAL FUND EXPENDITURES	1,214,786.59	8,328,552.36	15,256,550.00	6,927,997.64	54.6
NET REVENUE OVER EXPENDITURES	(36,130.40)	2,101,296.57	14,650.00	(2,086,646.57)	14343.

HYRUM CITY CORPORATION
 BALANCE SHEET
 FEBRUARY 28, 2026

IRRIGATION UTILITY FUND

ASSETS

54-1010000	CASH IN COMBINED FUND		766,203.74
54-1311000	ACCTS REC - UTILITIES		23,201.53
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 - IRRIG EQUIPMENT	(	120,229.82)
54-1711000	CONSTRUCTION IN PROGRESS		110,547.80
	TOTAL ASSETS		<u>4,057,743.74</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	(	257,959.13)
	BALANCE - CURRENT DATE	(	83,673.42)
	TOTAL FUND EQUITY		<u>4,017,929.20</u>
	TOTAL LIABILITIES AND EQUITY		<u>4,057,743.74</u>

HYRUM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 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	31,608.41	253,538.94	380,000.00	126,461.06	66.7
54-3775 NEW CONNECTION FEES	.00	1,588.00	1,000.00	(588.00)	158.8
54-3779 MISCELLANEOUS REVENUES	.00	2,887.50	6,000.00	3,112.50	48.1
54-3781 INTEREST EARNINGS	2,272.63	25,076.05	49,000.00	23,923.95	51.2
54-3785 IMPACT FEE - "BUY-IN"	794.00	21,273.00	47,700.00	26,427.00	44.6
TOTAL UTILITY REVENUES	<u>34,675.04</u>	<u>304,363.49</u>	<u>483,700.00</u>	<u>179,336.51</u>	<u>62.9</u>
TOTAL FUND REVENUE	<u>34,675.04</u>	<u>304,363.49</u>	<u>483,700.00</u>	<u>179,336.51</u>	<u>62.9</u>

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

IRRIGATION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>IRRIGATION DEPARTMENT</u>					
54-5400-110 SALARIES AND WAGES	5,167.53	44,135.44	118,600.00	74,464.56	37.2
54-5400-115 OVERTIME	11.22	5,804.78	2,000.00	(3,804.78)	290.2
54-5400-130 EMPLOYEE BENEFITS	2,250.38	20,966.03	55,700.00	34,733.97	37.6
54-5400-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
54-5400-240 OFFICE SUPPLIES AND EXPENSE	15.60	2,799.74	7,000.00	4,200.26	40.0
54-5400-250 EQUIP SUPPLIES & MAINTENANCE	18.75	37.50	10,000.00	9,962.50	.4
54-5400-255 DISTRIB SYSTEM MAINTENANCE	3,549.00	16,734.97	30,000.00	13,265.03	55.8
54-5400-260 BLDGS & GROUNDS SUP & MAINT	.00	2,000.00	1,000.00	(1,000.00)	200.0
54-5400-270 UTILITIES	2,830.52	96,476.47	85,000.00	(11,476.47)	113.5
54-5400-280 TELEPHONE	55.30	442.40	450.00	7.60	98.3
54-5400-310 PROFESSIONAL SERVICES	3,523.90	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	.00	80,086.33	97,000.00	16,913.67	82.6
54-5400-750 NEW CONSTRUCTION	.00	274,408.23	2,175,000.00	1,900,591.77	12.6
TOTAL IRRIGATION DEPARTMENT	17,422.20	562,322.62	2,597,650.00	2,035,327.38	21.7
TOTAL FUND EXPENDITURES	17,422.20	562,322.62	2,597,650.00	2,035,327.38	21.7
NET REVENUE OVER EXPENDITURES	17,252.84	(257,959.13)	(2,113,950.00)	(1,855,990.87)	(12.2)

HYRUM CITY CORPORATION

BALANCE SHEET

FEBRUARY 28, 2026

STORMWATER FUND

ASSETS

55-1010000	CASH IN COMBINED FUND		819,224.50
55-1311000	ACCTS REC - STORMWATER		29,593.63
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>1,848,237.32</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	(	72,628.69)
	BALANCE - CURRENT DATE		<u>1,831,366.43</u>
	TOTAL FUND EQUITY		<u>1,831,366.43</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,848,237.32</u>

HYRUM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

STORMWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
55-3740 STORM WATER INSPECTION FEES	150.00	4,200.00	15,000.00	10,800.00	28.0
55-3781 STORMWATER FEES	34,770.85	277,225.19	380,000.00	102,774.81	73.0
55-3791 INTEREST EARNINGS	2,387.95	25,661.12	58,000.00	32,338.88	44.2
TOTAL UTILITY REVENUES	37,308.80	307,086.31	453,000.00	145,913.69	67.8
TOTAL FUND REVENUE	37,308.80	307,086.31	453,000.00	145,913.69	67.8

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

STORMWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORMWATER DEPARTMENT</u>					
55-5500-110 SALARIES AND WAGES	1,897.37	16,068.74	20,500.00	4,431.26	78.4
55-5500-115 OVERTIME	105.80	727.61	1,000.00	272.39	72.8
55-5500-130 EMPLOYEE BENEFITS	831.07	6,907.48	10,100.00	3,192.52	68.4
55-5500-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
55-5500-230 TRAVEL & TRAINING	.00	854.80	1,000.00	145.20	85.5
55-5500-240 OFFICE SUPPLIES AND EXPENSE	.00	204.72	.00	(204.72)	.0
55-5500-250 EQUIP SUPPLIES & MAINTENANCE	6.25	12.50	2,500.00	2,487.50	.5
55-5500-255 COLLECTION SYSTEM	.00	9,831.53	15,000.00	5,168.47	65.5
55-5500-280 TELEPHONE	27.70	221.60	225.00	3.40	98.5
55-5500-310 PROFESSIONAL SERVICES	532.10	29,216.24	30,000.00	783.76	97.4
55-5500-450 FLOOD CONTROL	.00	.00	3,000.00	3,000.00	.0
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	924.00	314,993.21	800,000.00	485,006.79	39.4
TOTAL STORMWATER DEPARTMENT	4,324.29	379,715.00	1,014,475.00	634,760.00	37.4
TOTAL FUND EXPENDITURES	4,324.29	379,715.00	1,014,475.00	634,760.00	37.4
NET REVENUE OVER EXPENDITURES	32,984.51	(72,628.69)	(561,475.00)	(488,846.31)	(12.9)

HYRUM CITY CORPORATION
 BALANCE SHEET
 FEBRUARY 28, 2026

SEWER FUND COLLECTIONS

ASSETS

56-1010000	CASH IN COMBINED FUND	772,765.28	
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>856,022.27</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	<u>856,022.27</u>	
	BALANCE - CURRENT DATE		<u>856,022.27</u>
	TOTAL FUND EQUITY		<u>856,022.27</u>
	TOTAL LIABILITIES AND EQUITY		<u>856,022.27</u>

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

SEWER FUND COLLECTIONS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
56-3731 SEWER SERVICE	.00	259,457.19	612,500.00	353,042.81	42.4
56-3740 CUSTOMER SERVICE FEES	50.00	987.50	5,000.00	4,012.50	19.8
56-3741 INTEREST EARNINGS	2,435.87	33,387.21	50,000.00	16,612.79	66.8
56-3742 RENT - NON-OPERATING PROPERTY	.00	4,340.49	17,400.00	13,059.51	25.0
56-3744 MISCELLANEOUS REVENUES	.00	285.08	5,000.00	4,714.92	5.7
56-3747 IMPACT FEE - COLLECTION	436.00	14,637.79	34,900.00	20,262.21	41.9
TOTAL UTILITY REVENUES	2,921.87	313,095.26	724,800.00	411,704.74	43.2
<u>SEWER FUND TRANSFER</u>					
56-3830 TRANSFER FROM FUND 52	.00	766,838.53	.00	(766,838.53)	.0
TOTAL SEWER FUND TRANSFER	.00	766,838.53	.00	(766,838.53)	.0
TOTAL FUND REVENUE	2,921.87	1,079,933.79	724,800.00	(355,133.79)	149.0

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

SEWER FUND COLLECTIONS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER COLLECTION</u>					
56-5600-110 SALARIES AND WAGES	8,134.83	67,346.57	136,500.00	69,153.43	49.3
56-5600-115 OVERTIME	786.97	5,286.04	5,000.00	(286.04)	105.7
56-5600-116 ON CALL PAY	202.58	1,434.20	3,750.00	2,315.80	38.3
56-5600-130 EMPLOYEE BENEFITS	3,506.06	28,571.27	62,893.00	34,321.73	45.4
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	8,649.85	44,794.55	80,000.00	35,205.45	56.0
56-5600-270 UTILITIES	432.55	4,111.67	5,000.00	888.33	82.2
56-5600-280 TELEPHONE	107.12	1,095.92	.00	(1,095.92)	.0
56-5600-310 PROFESSIONAL SERVICES	11,548.35	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
TOTAL SEWER COLLECTION	33,368.31	223,911.52	579,343.00	355,431.48	38.7
TOTAL FUND EXPENDITURES	33,368.31	223,911.52	579,343.00	355,431.48	38.7
NET REVENUE OVER EXPENDITURES	(30,446.44)	856,022.27	145,457.00	(710,565.27)	588.5

HYRUM CITY CORPORATION
 BALANCE SHEET
 FEBRUARY 28, 2026

COURT TRUST FUND

ASSETS

72-1010000	CASH IN COMBINED FUND	(	48,551.69)	
72-1111000	COURT BANK ACCOUNT		73,920.32	
72-1111001	FINES RECEIVABLE		840.00	
			<u> </u>	
	TOTAL ASSETS			<u>26,208.63</u>

LIABILITIES AND EQUITY

LIABILITIES

72-2131151	ACCTS PAY - J.P. COURT	(	17,637.82)	
72-2131154	ACCTS PAY - TRUST ACCOUNT BAIL		19,043.47	
72-2140000	PAYABLES TO OTHER ENTITIES		24,802.98	
			<u> </u>	
	TOTAL LIABILITIES			<u>26,208.63</u>
	TOTAL LIABILITIES AND EQUITY			<u>26,208.63</u>

HYRUM CITY CORPORATION
 BALANCE SHEET
 FEBRUARY 28, 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
 FEBRUARY 28, 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