



60 West Main Street
Hyrum, Utah 84319
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City Council Agenda Information

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

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

Summary:

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

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

Recommendation:

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

Attachments:

1. May Budget Report.

HYRUM CITY CORPORATION
 COMBINED CASH INVESTMENT
 MAY 31, 2026

COMBINED CASH ACCOUNTS

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

CASH ALLOCATION RECONCILIATION

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

HYRUM CITY CORPORATION

BALANCE SHEET

MAY 31, 2026

GENERAL FUND

ASSETS

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

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

HYRUM CITY CORPORATION

BALANCE SHEET

MAY 31, 2026

GENERAL FUND

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

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

GENERAL FUND

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

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

GENERAL FUND

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

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

GENERAL FUND

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

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

GENERAL FUND

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

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

GENERAL FUND

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

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

GENERAL FUND

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

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

GENERAL FUND

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

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

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

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

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

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SENIOR CITIZENS</u>					
10-4564-110 SALARY & WAGES	6,357.16	67,708.85	73,900.00	6,191.15	91.6
10-4564-115 OVERTIME	.00	.00	1,000.00	1,000.00	.0
10-4564-130 EMPLOYEE BENEFITS	1,256.79	12,544.36	12,900.00	355.64	97.2
10-4564-220 PUBLIC NOTICES	.00	.00	400.00	400.00	.0
10-4564-230 TRAVEL & TRAINING	420.54	1,921.59	7,500.00	5,578.41	25.6
10-4564-240 OFFICE SUPPLIES	18.84	150.19	500.00	349.81	30.0
10-4564-250 EQUIP SUPPLIES & MAINTENANCE	.00	726.73	4,000.00	3,273.27	18.2
10-4564-260 BLDG & GROUNDS SUP & MAINT	.00	390.05	3,000.00	2,609.95	13.0
10-4564-270 UTILITIES	50.52	948.18	2,500.00	1,551.82	37.9
10-4564-280 TELEPHONE	78.07	829.33	1,000.00	170.67	82.9
10-4564-285 INTERNET SERVICE	89.95	899.50	1,500.00	600.50	60.0
10-4564-480 FOOD COST	136.99	1,925.36	10,000.00	8,074.64	19.3
10-4564-510 INSURANCE	.00	6,455.11	6,500.00	44.89	99.3
10-4564-610 MISCELLANEOUS SUPPLIES	502.39	8,940.49	12,000.00	3,059.51	74.5
10-4564-620 MISCELLANEOUS SERVICES	.00	929.00	6,000.00	5,071.00	15.5
10-4564-720 BUILDINGS	.00	179.97	14,000.00	13,820.03	1.3
TOTAL SENIOR CITIZENS	8,911.25	104,548.71	156,700.00	52,151.29	66.7
<u>LIBRARY DEPARTMENT</u>					
10-4580-110 SALARY & WAGES	20,196.04	210,398.16	262,500.00	52,101.84	80.2
10-4580-115 OVERTIME	.00	477.66	300.00	(177.66)	159.2
10-4580-130 EMPLOYEE BENEFITS	5,768.71	62,046.85	60,800.00	(1,246.85)	102.1
10-4580-210 BOOKS, SUBSCRIP & MEMBERSHIPS	647.54	2,705.23	3,000.00	294.77	90.2
10-4580-220 LIBRARY PROMOTION	2,183.86	9,764.23	8,000.00	(1,764.23)	122.1
10-4580-230 TRAVEL	1,342.52	1,380.67	1,500.00	119.33	92.0
10-4580-240 OFFICE SUPPLIES & EXPENSE	1,007.59	7,619.72	7,000.00	(619.72)	108.9
10-4580-250 EQUIPMENT SUPPLIES & MAINT	544.76	14,289.40	10,000.00	(4,289.40)	142.9
10-4580-260 BLDG SUPPLIES & MAINT	252.00	18,638.53	20,000.00	1,361.47	93.2
10-4580-270 UTILITIES	330.73	5,920.90	10,000.00	4,079.10	59.2
10-4580-280 TELEPHONE	279.11	3,646.58	3,000.00	(646.58)	121.6
10-4580-285 INTERNET SERVICE	93.00	930.00	1,000.00	70.00	93.0
10-4580-310 PROFESSIONAL SERVICES	186.54	3,593.85	2,700.00	(893.85)	133.1
10-4580-480 LIBRARY BOOKS & MATERIALS	3,127.04	29,890.90	35,000.00	5,109.10	85.4
10-4580-481 LIBRARY TAPES	472.94	8,570.12	10,000.00	1,429.88	85.7
10-4580-510 INSURANCE	.00	18,162.63	17,300.00	(862.63)	105.0
10-4580-609 STATE GRANT	.00	3,176.83	6,500.00	3,323.17	48.9
10-4580-610 MISCELLANEOUS SUPPLIES	.00	579.31	500.00	(79.31)	115.9
10-4580-620 MISCELLANEOUS SERVICES	.00	13.86	500.00	486.14	2.8
10-4580-740 EQUIPMENT	.00	7,830.08	8,400.00	569.92	93.2
TOTAL LIBRARY DEPARTMENT	36,432.38	409,635.51	468,000.00	58,364.49	87.5

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

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

HYRUM CITY CORPORATION
BALANCE SHEET
MAY 31, 2026

CAPITAL PROJECTS FUND

ASSETS

45-1010000	CASH IN COMBINED FUND	79,200.00	
	TOTAL ASSETS		79,200.00

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
45-2951000	CAP PROJ - UNAPPROPRIATED	629,624.27	
	REVENUE OVER EXPENDITURES - YTD	(550,424.27)	
	BALANCE - CURRENT DATE	79,200.00	
	TOTAL FUND EQUITY		79,200.00
	TOTAL LIABILITIES AND EQUITY		79,200.00

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

CAPITAL PROJECTS FUND

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

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

CAPITAL PROJECTS FUND

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

HYRUM CITY CORPORATION

BALANCE SHEET

MAY 31, 2026

WATER UTILITY FUND

ASSETS

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

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

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

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

WATER UTILITY FUND

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

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

WATER UTILITY FUND

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

HYRUM CITY CORPORATION

BALANCE SHEET

MAY 31, 2026

SEWER UTILITY FUND

ASSETS

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

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

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

HYRUM CITY CORPORATION
BALANCE SHEET
MAY 31, 2026

SEWER UTILITY FUND

TOTAL LIABILITIES AND EQUITY

15,362,927.69

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

SEWER UTILITY FUND

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

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

SEWER UTILITY FUND

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

HYRUM CITY CORPORATION

BALANCE SHEET

MAY 31, 2026

ELECTRIC UTILITY FUND

ASSETS

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

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

HYRUM CITY CORPORATION
BALANCE SHEET
MAY 31, 2026

ELECTRIC UTILITY FUND

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

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

ELECTRIC UTILITY FUND

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

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

ELECTRIC UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTRIC DEPARTMENT</u>					
53-5300-110	76,056.66	876,539.12	1,290,000.00	413,460.88	68.0
53-5300-115	5,199.49	55,427.88	50,000.00	(5,427.88)	110.9
53-5300-116	1,051.00	11,757.25	13,400.00	1,642.75	87.7
53-5300-120	.00	.00	20,000.00	20,000.00	.0
53-5300-130	36,740.66	408,321.37	597,900.00	189,578.63	68.3
53-5300-210	.00	.00	2,900.00	2,900.00	.0
53-5300-220	.00	.00	250.00	250.00	.0
53-5300-230	576.85	11,935.75	20,000.00	8,064.25	59.7
53-5300-240	318.70	9,541.53	10,000.00	458.47	95.4
53-5300-250	4,116.40	61,125.00	125,000.00	63,875.00	48.9
53-5300-252	.00	5,721.64	9,000.00	3,278.36	63.6
53-5300-255	57,632.38	547,464.45	800,000.00	252,535.55	68.4
53-5300-256	.00	69,813.79	100,000.00	30,186.21	69.8
53-5300-257	102,186.60	467,433.57	830,000.00	362,566.43	56.3
53-5300-258	1,994.40	17,946.02	25,000.00	7,053.98	71.8
53-5300-259	51.81	268,699.98	120,000.00	(148,699.98)	223.9
53-5300-260	840.49	36,960.92	35,000.00	(1,960.92)	105.6
53-5300-270	212.49	6,531.44	16,000.00	9,468.56	40.8
53-5300-280	813.52	9,445.71	12,000.00	2,554.29	78.7
53-5300-285	165.00	1,650.00	2,500.00	850.00	66.0
53-5300-310	12,431.48	91,567.07	65,000.00	(26,567.07)	140.9
53-5300-510	.00	35,900.66	34,000.00	(1,900.66)	105.6
53-5300-610	348.40	11,604.19	10,000.00	(1,604.19)	116.0
53-5300-620	6,816.07	79,161.86	60,000.00	(19,161.86)	131.9
53-5300-630	475,684.80	6,281,932.61	7,600,000.00	1,318,067.39	82.7
53-5300-735	.00	10,490.75	3,500.00	(6,990.75)	299.7
53-5300-740	.00	80,865.00	260,000.00	179,135.00	31.1
53-5300-750	2,625.87	717,016.32	2,047,800.00	1,330,783.68	35.0
53-5300-810	39,500.00	434,500.00	474,000.00	39,500.00	91.7
53-5300-820	51,940.63	571,346.93	623,300.00	51,953.07	91.7
TOTAL ELECTRIC DEPARTMENT	877,303.70	11,180,700.81	15,256,550.00	4,075,849.19	73.3
TOTAL FUND EXPENDITURES	877,303.70	11,180,700.81	15,256,550.00	4,075,849.19	73.3
NET REVENUE OVER EXPENDITURES	138,144.60	2,361,698.27	14,650.00	(2,347,048.27)	16120.

HYRUM CITY CORPORATION

BALANCE SHEET

MAY 31, 2026

IRRIGATION UTILITY FUND

ASSETS

54-1010000	CASH IN COMBINED FUND		793,561.49
54-1311000	ACCTS REC - UTILITIES		23,155.77
54-1311001	ACCTS REC - PRIOR PERIOD		20,017.29
54-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(	379.55)
54-1511510	INVENTORY - IRRIGATION		215,434.40
54-1571000	DEFERRED OUTFLOW OF RESOURCES		16,529.00
54-1611000	LAND & STOCK - IRR UTILITY		1,245,261.09
54-1631000	IRRIGATION DISTRIBUTION SYSTEM		7,191,778.91
54-1632000	DEPRECIATION - IRRIG DIST SYS	(	5,604,932.27)
54-1651000	EQUIPMENT - IRRIGATION UTILITY		194,311.62
54-1652000	DEPRECIATION - IRRI EQUIPMENT	(	120,229.82)
54-1711000	CONSTRUCTION IN PROGRESS		110,547.80
	TOTAL ASSETS		<u>4,085,055.73</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	(	230,647.14)
	BALANCE - CURRENT DATE	(	56,361.43)
	TOTAL FUND EQUITY		<u>4,045,241.19</u>
	TOTAL LIABILITIES AND EQUITY		<u>4,085,055.73</u>

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

IRRIGATION UTILITY FUND

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

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

IRRIGATION UTILITY FUND

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

HYRUM CITY CORPORATION

BALANCE SHEET

MAY 31, 2026

STORMWATER FUND

ASSETS

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

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

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

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

STORMWATER FUND

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

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

STORMWATER FUND

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

HYRUM CITY CORPORATION
BALANCE SHEET
MAY 31, 2026

SEWER FUND COLLECTIONS

ASSETS

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

LIABILITIES AND EQUITY

FUND EQUITY

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

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

SEWER FUND COLLECTIONS

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

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

SEWER FUND COLLECTIONS

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

HYRUM CITY CORPORATION

BALANCE SHEET

MAY 31, 2026

COURT TRUST FUND

ASSETS

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

LIABILITIES AND EQUITY

LIABILITIES

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

HYRUM CITY CORPORATION

BALANCE SHEET

MAY 31, 2026

FUND 90

ASSETS

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

LIABILITIES AND EQUITY

FUND EQUITY

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

HYRUM CITY CORPORATION

BALANCE SHEET

MAY 31, 2026

FUND 95

ASSETS

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

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

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