



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

City Council Agenda Information

To: Mayor Miller and City Council

From: Todd Perkins, Treasurer

Date: January 12, 2026

Subject: Consideration and Approval of a December 2025 Budget Report.

Summary: **The City Treasurer is informing the Mayor and Council of December 2025 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 significantly because a large portion of property 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 as the weather changed.
- In the Sewer Treatment Fund 25% of utility billings has been moved to the Sewer Collection Fund.

Recommendation:

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

Attachments:

1. December 2025 Budget Report.

HYRUM CITY CORPORATION
COMBINED CASH INVESTMENT
DECEMBER 31, 2025

COMBINED CASH ACCOUNTS

01-1111000	GENERAL CHECKING ACCT	326,572.21
01-1112000	XPRESS DEPOSIT ACCOUNT	106,668.76
01-1113000	PAYROLL CHECKING ACCOUNT	64,141.52
01-1151000	UNDESIGNATED CASH - PTIF	536,430.70
01-1151100	BANK OF UTAH	3,078,823.16
01-1151500	CACHE VALLEY BANK SAVINGS	15,086,479.03
01-1151710	PTIF SWR DEBT SERVICE #4099	207,345.87
01-1151720	PTIF-SWR O&M RESERVE #4100	250,826.79
01-1175000	UTILITY CASH CLEARING	(990.59)
TOTAL COMBINED CASH		19,656,297.45
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	(202,918.57)
01-1801250	REST CASH-SEWER O&M RESERVE	(245,471.08)
01-1010000	CASH ALLOCATED TO OTHER FUNDS	(18,914,613.17)

TOTAL UNALLOCATED CASH	.00
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CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	1,101,364.21
45	ALLOCATION TO CAPITAL PROJECTS FUND	280,824.31
51	ALLOCATION TO WATER UTILITY FUND	2,291,779.94
52	ALLOCATION TO SEWER UTILITY FUND	5,344,114.72
53	ALLOCATION TO ELECTRIC UTILITY FUND	7,671,956.97
54	ALLOCATION TO IRRIGATION UTILITY FUND	760,015.54
55	ALLOCATION TO STORMWATER FUND	779,508.22
56	ALLOCATION TO SEWER FUND COLLECTIONS	856,744.16
72	ALLOCATION TO COURT TRUST FUND	(48,862.82)
TOTAL ALLOCATIONS TO OTHER FUNDS		19,037,445.25
ALLOCATION FROM COMBINED CASH FUND - 01-1010000		(18,914,613.17)

ZERO PROOF IF ALLOCATIONS BALANCE	122,832.08
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HYRUM CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2025

GENERAL FUND

ASSETS

10-1010000	CASH IN COMBINED FUND	1,101,364.21	
10-1131000	PETTY CASH	400.00	
10-1311000	ACCTS REC - UTILITIES	132,584.74	
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	74,672.27	
10-1311999	FRANCHISE TAXES AR	39,659.65	
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			3,344,537.73

LIABILITIES AND EQUITY

LIABILITIES

10-2131000	ACCTS PAY - GENERAL	71,342.00	
10-2131110	ACCTS PAY - CONTRACTOR DEP	540,399.72	
10-2131130	ACCTS PAY - PARK DEPOSITS	6,370.00	
10-2131140	ACCTS PAY - DISPATCH	6,381.65	
10-2131150	ACCTS PAY - OTHER	10,658.01	
10-2131154	ACCTS PAY - TRUST ACCOUNT BAIL	(.02)	
10-2131160	ZONING/SUBDIVISION DEPOSITS	243,071.69	
10-2208000	FICA WITHHOLDING	10,049.57	
10-2209000	FEDERAL WITHHOLDING PAYABLE	5,728.53	
10-2210000	STATE WITHHOLDING PAYABLE	2,179.77	
10-2211000	ACCRUED PAYROLL PAYABLE	24,553.28	
10-2220000	INSURANCE - CITY PORTION	(23.14)	
10-2220200	ULGT INSURANCE - CITY PORTION	.27	
10-2222000	DISABILITY INSURANCE PAYABLE	287.25	
10-2224000	WORKER'S COMPENSATION PAYABLE	(10,999.04)	
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	
10-2240000	UNEARNED PROPERTY TAXES	1,035,529.00	
10-2411050	STATE ASSESSMENT PAYABLE	(630.31)	
10-2411105	NON-UTILITY SALES TAX	(472.24)	
TOTAL LIABILITIES			1,955,549.95

FUND EQUITY

HYRUM CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2025

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	(1,289,400.13)	
	BALANCE - CURRENT DATE	1,388,987.78	
	TOTAL FUND EQUITY		1,388,987.78
	TOTAL LIABILITIES AND EQUITY		3,344,537.73

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-3110 GEN PROPERTY TAXES - CURRENT	663,507.79	671,140.94	1,035,529.00	364,388.06	64.8
10-3115 FEE IN LIEU	4,248.91	27,577.76	55,000.00	27,422.24	50.1
10-3120 GEN PROP TAXES - DELINQUENT	6.68	2,207.88	15,000.00	12,792.12	14.7
10-3130 GENERAL SALES TAX	195,158.15	1,307,956.55	2,500,000.00	1,192,043.45	52.3
10-3140 FRANCHISE TAXES	628.36	22,074.29	55,000.00	32,925.71	40.1
10-3145 ENERGY SALES AND USE TAX	26,164.33	65,732.63	400,000.00	334,267.37	16.4
10-3150 MASS TRANSIT TAX	194,355.65	195,654.19	350,000.00	154,345.81	55.9
10-3155 TRANSIENT ROOM TAX	.00	146.74	5,000.00	4,853.26	2.9
TOTAL TAXES	1,084,069.87	2,292,490.98	4,415,529.00	2,123,038.02	51.9
<u>LICENSES AND PERMITS</u>					
10-3210 BUSINESS LICENSES	4,620.00	5,815.00	28,000.00	22,185.00	20.8
10-3221 BUILDING PERMITS	7,341.67	25,728.81	50,000.00	24,271.19	51.5
10-3225 ANIMAL LICENSES	226.00	450.00	11,000.00	10,550.00	4.1
TOTAL LICENSES AND PERMITS	12,187.67	31,993.81	89,000.00	57,006.19	36.0
<u>INTERGOVERNMENTAL REVENUES</u>					
10-3340 STATE - FEDERAL GRANTS	.00	.00	650,000.00	650,000.00	.0
10-3356 CLASS C ROAD ALLOTMENT	20,329.91	319,809.40	1,200,000.00	880,190.60	26.7
TOTAL INTERGOVERNMENTAL REVENUES	20,329.91	319,809.40	1,850,000.00	1,530,190.60	17.3
<u>CHARGES FOR SERVICES</u>					
10-3413 ZONING & SUBDIVISION FEES	240.00	36,639.16	50,000.00	13,360.84	73.3
10-3415 SALE OF MAPS & PUBLICATIONS	.00	46.65	500.00	453.35	9.3
10-3422 SPECIAL PROTECTIVE SERVICES	95,835.11	260,097.32	195,000.00	(65,097.32)	133.4
10-3431 STREET, SIDEWALK & CURB REPAIR	.00	11,861.70	.00	(11,861.70)	.0
10-3440 SOLID WASTE COLLECTION	103,098.65	591,128.36	1,200,000.00	608,871.64	49.3
10-3441 EMERGENCY MEDICAL SERVICES	17,465.30	104,935.37	210,000.00	105,064.63	50.0
10-3455 ANIMAL CONTROL FEES	24.00	34.00	100.00	66.00	34.0
10-3473 RECREATION REVENUES	6,120.00	33,536.00	20,000.00	(13,536.00)	167.7
10-3474 COMMUNITY PROGRESS REVENUES	.00	.00	4,000.00	4,000.00	.0
10-3475 YOUTH COUNCIL ACTIVITIES	.00	2,295.28	3,000.00	704.72	76.5
10-3476 LIBRARY USE FEES	525.00	6,041.00	100,000.00	93,959.00	6.0
10-3477 ROAD IMPACT FEES	.00	23,370.00	23,400.00	30.00	99.9
10-3479 PARK IMPACT FEES	.00	55,425.00	177,400.00	121,975.00	31.2
10-3480 CEMETERY	50.00	34,650.00	90,000.00	55,350.00	38.5
10-3490 MISCELLANEOUS	3,551.51	(6,993.98)	100,000.00	106,993.98	(7.0)
TOTAL CHARGES FOR SERVICES	226,909.57	1,153,065.86	2,173,400.00	1,020,334.14	53.1

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES AND FORFEITURES</u>					
10-3510 COURT FINES	5,716.98	46,157.21	110,000.00	63,842.79	42.0
10-3512 LIBRARY FINES	320.55	2,603.66	6,500.00	3,896.34	40.1
10-3513 PARKING TICKETS	755.00	1,030.00	950.00	(80.00)	108.4
TOTAL FINES AND FORFEITURES	6,792.53	49,790.87	117,450.00	67,659.13	42.4
<u>MISCELLANEOUS REVENUES</u>					
10-3610 INTEREST EARNINGS	2,116.45	32,232.20	100,000.00	67,767.80	32.2
10-3620 BUILDING & FACILITY RENTS	1,473.00	31,171.50	90,000.00	58,828.50	34.6
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	263.93	1,279.88	3,000.00	1,720.12	42.7
10-3651 SALE OF LIBRARY MAT'L & BOOKS	137.00	1,443.90	2,000.00	556.10	72.2
10-3652 LIBRARY COPY & LAMINATING FEES	184.50	1,146.23	2,000.00	853.77	57.3
TOTAL MISCELLANEOUS REVENUES	4,174.88	97,475.96	207,100.00	109,624.04	47.1
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-3869 CONTRIBUTIONS - SENIOR CENTER	.00	100.00	.00	(100.00)	.0
10-3870 CONTRIBUTIONS - PRIVATE	1,189.00	6,532.46	10,000.00	3,467.54	65.3
10-3871 CONTRIBUTIONS - SR. CIT. TRIPS	158.00	865.00	5,000.00	4,135.00	17.3
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	9,050.00	10,000.00	950.00	90.5
10-3876 CONTRIBUTIONS - MISC.	2,100.00	3,966.05	7,000.00	3,033.95	56.7
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	3,647.00	20,613.51	2,125,021.00	2,104,407.49	1.0
TOTAL FUND REVENUE	1,358,111.43	3,965,240.39	10,977,500.00	7,012,259.61	36.1

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY COUNCIL</u>					
10-4110-110 SALARY & WAGES	2,500.00	15,000.00	33,000.00	18,000.00	45.5
10-4110-130 EMPLOYEE BENEFITS	191.25	1,147.50	3,100.00	1,952.50	37.0
10-4110-230 TRAVEL & MEETINGS	.00	1,729.20	10,000.00	8,270.80	17.3
10-4110-510 INSURANCE	559.72	559.72	550.00	(9.72)	101.8
10-4110-610 MISCELLANEOUS	177.00	177.00	600.00	423.00	29.5
TOTAL CITY COUNCIL	3,427.97	18,613.42	47,250.00	28,636.58	39.4

<u>J. P. COURT</u>					
10-4120-110 SALARY & WAGES	5,576.14	35,912.13	96,300.00	60,387.87	37.3
10-4120-115 OVERTIME	.00	.00	100.00	100.00	.0
10-4120-130 EMPLOYEE BENEFITS	449.95	2,958.21	12,300.00	9,341.79	24.1
10-4120-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	144.72	1,400.00	1,255.28	10.3
10-4120-230 TRAVEL & TRAINING	695.00	1,515.87	4,000.00	2,484.13	37.9
10-4120-240 OFFICE SUPPLIES & EXPENSE	403.87	1,065.83	1,500.00	434.17	71.1
10-4120-250 EQUIP SUPPLIES & MAINTENANCE	176.81	949.06	2,400.00	1,450.94	39.5
10-4120-280 TELEPHONE	20.02	100.10	1,000.00	899.90	10.0
10-4120-310 ATTORNEY FEES	.00	1,634.07	.00	(1,634.07)	.0
10-4120-510 INSURANCE	1,118.50	1,118.50	1,100.00	(18.50)	101.7
10-4120-620 WITNESS, JURY & BALIFF FEES	1,210.00	6,610.02	14,000.00	7,389.98	47.2
TOTAL J. P. COURT	9,650.29	52,008.51	134,100.00	82,091.49	38.8

<u>MAYOR</u>					
10-4130-110 SALARY & WAGES	506.03	2,819.63	18,400.00	15,580.37	15.3
10-4130-130 EMPLOYEE BENEFITS	50.28	308.31	5,600.00	5,291.69	5.5
10-4130-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	.00	500.00	500.00	.0
10-4130-230 TRAVEL & MEETINGS	376.46	1,313.82	4,500.00	3,186.18	29.2
10-4130-240 OFFICE SUPPLIES & EXPENSE	.00	38.48	100.00	61.52	38.5
10-4130-280 TELEPHONE	.00	.00	50.00	50.00	.0
10-4130-510 INSURANCE	294.46	294.46	300.00	5.54	98.2
10-4130-610 MISCELLANEOUS	675.00	704.96	600.00	(104.96)	117.5
TOTAL MAYOR	1,902.23	5,479.66	30,050.00	24,570.34	18.2

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
10-4140-110 SALARY & WAGES	8,684.43	46,466.70	134,900.00	88,433.30	34.5
10-4140-115 OVERTIME	312.75	3,607.41	6,000.00	2,392.59	60.1
10-4140-130 EMPLOYEE BENEFITS	2,758.93	15,306.28	32,200.00	16,893.72	47.5
10-4140-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	360.00	1,000.00	640.00	36.0
10-4140-220 PUBLIC NOTICES	.00	.00	1,000.00	1,000.00	.0
10-4140-230 TRAVEL & TRAINING	300.00	2,831.09	2,500.00	(331.09)	113.2
10-4140-240 OFFICE SUPPLIES & EXPENSE	485.99	3,036.56	6,500.00	3,463.44	46.7
10-4140-250 EQUIP SUPPLIES & MAINTENANCE	.00	1,703.50	6,500.00	4,796.50	26.2
10-4140-280 TELEPHONE	240.64	1,417.19	2,500.00	1,082.81	56.7
10-4140-285 INTERNET SERVICE	.00	.00	1,000.00	1,000.00	.0
10-4140-310 PROFESSIONAL SERVICES	6,169.32	28,862.04	60,000.00	31,137.96	48.1
10-4140-510 INSURANCE & BONDS	2,485.76	2,485.76	2,400.00	(85.76)	103.6
10-4140-610 MISCELLANEOUS	.00	185.38	500.00	314.62	37.1
TOTAL ADMINISTRATION	21,437.82	106,261.91	257,000.00	150,738.09	41.4
<u>NON DEPARTMENTAL</u>					
10-4150-210 MEMBERSHIPS	.00	6,634.18	6,500.00	(134.18)	102.1
10-4150-220 PUBLIC NOTICES	587.42	2,901.74	7,000.00	4,098.26	41.5
10-4150-310 PROFESSIONAL SERVICES	5,000.00	5,000.00	5,000.00	.00	100.0
10-4150-510 INSURANCE & BONDS	.00	292.60	200.00	(92.60)	146.3
TOTAL NON DEPARTMENTAL	5,587.42	14,828.52	18,700.00	3,871.48	79.3
<u>GENERAL GOVERNMENT BUILDINGS</u>					
10-4160-110 SALARY & WAGES	3,427.08	17,064.57	42,400.00	25,335.43	40.3
10-4160-115 OVERTIME	.00	63.00	.00	(63.00)	.0
10-4160-130 EMPLOYEE BENEFITS	1,344.43	7,132.80	16,700.00	9,567.20	42.7
10-4160-250 EQUIP SUPPLIES & MAINTENANCE	.00	230.22	2,000.00	1,769.78	11.5
10-4160-260 BLDG & GROUNDS SUP & MAINT	2,392.44	(57,782.69)	35,000.00	92,782.69	(165.1)
10-4160-270 UTILITIES	777.40	1,431.96	13,000.00	11,568.04	11.0
10-4160-310 CONTRACT SERVICES	177.48	1,064.88	6,000.00	4,935.12	17.8
10-4160-510 INSURANCE	11,012.33	11,012.33	10,500.00	(512.33)	104.9
10-4160-610 MISCELLANEOUS	59.32	59.32	1,000.00	940.68	5.9
10-4160-620 MISCELLANEOUS SERVICES	580.00	2,735.00	3,000.00	265.00	91.2
10-4160-720 BUILDING IMPROVEMENTS	.00	.00	900,000.00	900,000.00	.0
TOTAL GENERAL GOVERNMENT BUILDINGS	19,770.48	(16,988.61)	1,029,600.00	1,046,588.61	(1.7)

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

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	13,103.02	72,277.36	158,600.00	86,322.64	45.6
10-4180-115	OVERTIME	1,227.34	9,874.19	2,000.00	(7,874.19)	493.7
10-4180-130	EMPLOYEE BENEFITS	5,978.43	33,963.03	75,000.00	41,036.97	45.3
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	653.38	3,000.00	2,346.62	21.8
10-4180-240	OFFICE SUPPLIES & EXPENSE	.00	156.00	200.00	44.00	78.0
10-4180-250	EQUIPMENT SUPPLIES & MAINTENAN	77.70	997.66	2,000.00	1,002.34	49.9
10-4180-280	TELEPHONE	67.37	346.81	800.00	453.19	43.4
10-4180-310	PROFESSIONAL SERVICES	10,172.30	66,153.84	190,000.00	123,846.16	34.8
10-4180-510	INSURANCE	924.15	924.15	900.00	(24.15)	102.7
	TOTAL PLANNING COMMISSION	31,550.31	185,730.42	434,500.00	248,769.58	42.8

	<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	.00	3,880.67	2,100.00	(1,780.67)	184.8
10-4212-310	PROFESSIONAL SERVICES	.00	91,518.91	190,000.00	98,481.09	48.2
10-4212-510	INSURANCE	186.07	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	186.07	95,600.64	205,700.00	110,099.36	46.5

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRST RESPONDERS</u>					
10-4215-110 SALARY & WAGES	222.79	30,127.76	30,000.00	(127.76)	100.4
10-4215-116 STANDBY TIME	379.00	1,213.00	.00	(1,213.00)	.0
10-4215-130 EMPLOYEE BENEFITS	46.03	2,397.59	2,800.00	402.41	85.6
10-4215-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	.00	200.00	200.00	.0
10-4215-230 TRAVEL & TRAINING	2,505.78	4,526.78	10,800.00	6,273.22	41.9
10-4215-240 OFFICE SUPPLIES & EXPENSE	.00	.00	150.00	150.00	.0
10-4215-250 EQUIP SUPPLIES & MAINTENANCE	284.48	2,879.06	6,500.00	3,620.94	44.3
10-4215-280 TELEPHONE	35.00	140.00	1,200.00	1,060.00	11.7
10-4215-310 PROFESSIONAL SERVICES	.00	80.00	300.00	220.00	26.7
10-4215-510 INSURANCE	4,944.21	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	8,417.29	45,826.57	62,100.00	16,273.43	73.8

FIRE DEPARTMENT

10-4220-110 SALARY & WAGES	1,002.55	90,871.70	80,000.00	(10,871.70)	113.6
10-4220-116 ON CALL PAY	544.00	13,861.00	.00	(13,861.00)	.0
10-4220-130 EMPLOYEE BENEFITS	118.30	8,012.04	7,500.00	(512.04)	106.8
10-4220-210 BOOKS, SUBSCRIP & MEMBERSHIPS	156.03	1,098.15	1,000.00	(98.15)	109.8
10-4220-230 TRAVEL & TRAINING	2,329.00	12,124.27	15,000.00	2,875.73	80.8
10-4220-240 OFFICE SUPPLIES & EXPENSE	94.56	148.94	500.00	351.06	29.8
10-4220-250 EQUIP SUPPLIES & MAINTENANCE	323.42	13,864.90	30,000.00	16,135.10	46.2
10-4220-260 BLDG & GROUNDS SUPPLIES & MAIN	319.97	1,899.23	2,500.00	600.77	76.0
10-4220-270 UTILITIES	584.70	1,215.63	9,000.00	7,784.37	13.5
10-4220-280 TELEPHONE	130.06	1,540.30	2,500.00	959.70	61.6
10-4220-285 INTERNET SERVICE	.00	.00	1,600.00	1,600.00	.0
10-4220-310 PROFESSIONAL SERVICES	695.50	153,645.85	200,000.00	46,354.15	76.8
10-4220-510 INSURANCE	23,588.40	24,077.70	22,500.00	(1,577.70)	107.0
10-4220-610 MISCELLANEOUS	.00	595.77	1,500.00	904.23	39.7
10-4220-740 EQUIPMENT	.00	197,329.10	219,860.00	22,530.90	89.8
TOTAL FIRE DEPARTMENT	29,886.49	520,284.58	593,460.00	73,175.42	87.7

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ANIMAL CONTROL</u>					
10-4253-110 SALARY & WAGES	1,652.80	9,856.48	39,700.00	29,843.52	24.8
10-4253-130 EMPLOYEE BENEFITS	126.44	754.02	3,450.00	2,695.98	21.9
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	240.00	1,000.00	760.00	24.0
10-4253-310 PROFESSIONAL SERVICES	.00	.00	3,500.00	3,500.00	.0
10-4253-480 SPECIAL DEPARTMENTAL SUPPLIES	.00	.00	350.00	350.00	.0
10-4253-510 INSURANCE	494.83	494.83	500.00	5.17	99.0
10-4253-620 MISCELLANEOUS SERVICES	.00	.00	490.00	490.00	.0
TOTAL ANIMAL CONTROL	2,314.07	11,345.33	53,670.00	42,324.67	21.1
<u>ROADS</u>					
10-4410-110 SALARY & WAGES	7,347.77	39,529.11	97,000.00	57,470.89	40.8
10-4410-115 OVERTIME	293.93	1,658.66	10,000.00	8,341.34	16.6
10-4410-120 SEASONAL/TEMPORARY EMPLOYEES	.00	.00	9,000.00	9,000.00	.0
10-4410-130 EMPLOYEE BENEFITS	2,632.47	15,256.67	36,800.00	21,543.33	41.5
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	7,533.37	24,196.30	45,000.00	20,803.70	53.8
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	367.50	800.00	432.50	45.9
10-4410-310 PROFESSIONAL SERVICES	88.00	6,411.00	2,500.00	(3,911.00)	256.4
10-4410-410 ROAD MAINTENANCE	9,036.63	104,956.88	70,000.00	(34,956.88)	149.9
10-4410-450 PUBLIC SAFETY SUPPLIES	19.64	1,139.39	60,000.00	58,860.61	1.9
10-4410-480 SIDEWALK CONST & MAINT	26,678.37	256,681.16	615,000.00	358,318.84	41.7
10-4410-481 STREET TREE MAINTENANCE	7,395.00	31,827.00	100,000.00	68,173.00	31.8
10-4410-482 CURB & GUTTER CONST & MAINT	3,800.00	76,623.36	100,000.00	23,376.64	76.6
10-4410-510 INSURANCE	15,423.53	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	74,494.00	525,000.00	450,506.00	14.2
10-4410-740 EQUIPMENT	.00	305,526.92	340,000.00	34,473.08	89.9
10-4410-750 OTHER IMPROVEMENTS	5,813.00	960,442.56	1,140,000.00	179,557.44	84.3
TOTAL ROADS	86,122.96	1,916,224.89	3,173,400.00	1,257,175.11	60.4
<u>SOLID WASTE COLLECTION</u>					
10-4420-240 OFFICE SUPPLIES & EXPENSE	.00	15.60	1,000.00	984.40	1.6
10-4420-310 CONTRACT SERVICES	91,527.20	461,708.22	1,100,000.00	638,291.78	42.0
10-4420-311 COMMUNITY CLEAN UP	.00	.00	11,000.00	11,000.00	.0
TOTAL SOLID WASTE COLLECTION	91,527.20	461,723.82	1,112,000.00	650,276.18	41.5

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SHOP</u>					
10-4440-250 EQUIP SUPPLIES & MAINTENANCE	335.02	5,779.01	11,000.00	5,220.99	52.5
10-4440-280 TELEPHONE	.00	.00	600.00	600.00	.0
10-4440-480 SPECIAL DEPARTMENTAL SUPPLIES	48.63	461.55	1,000.00	538.45	46.2
10-4440-510 INSURANCE	731.93	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	1,115.58	6,972.49	28,400.00	21,427.51	24.6

<u>PARKS</u>					
10-4510-110 SALARY & WAGES	11,881.69	75,238.21	151,300.00	76,061.79	49.7
10-4510-115 OVERTIME	281.76	4,729.06	4,000.00	(729.06)	118.2
10-4510-120 SEASONAL/TEMPORARY EMPLOYEES	.00	25,710.50	50,000.00	24,289.50	51.4
10-4510-130 EMPLOYEE BENEFITS	6,675.16	42,893.56	90,500.00	47,606.44	47.4
10-4510-230 TRAVEL & TRAINING	.00	87.68	1,500.00	1,412.32	5.9
10-4510-250 EQUIPMENT SUPPLIES & MAINT	899.25	8,342.49	23,700.00	15,357.51	35.2
10-4510-252 CLOTHING AND PPC	.00	119.88	1,300.00	1,180.12	9.2
10-4510-260 BLDG & GROUNDS SUP & MAINT	2,261.63	68,167.95	70,000.00	1,832.05	97.4
10-4510-280 TELEPHONE	120.00	720.00	1,200.00	480.00	60.0
10-4510-310 PROFESSIONAL SERVICES	236.64	62,074.84	75,000.00	12,925.16	82.8
10-4510-510 INSURANCE	11,838.88	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	1,700.00	482,795.54	1,225,000.00	742,204.46	39.4
TOTAL PARKS	35,895.01	782,718.59	1,705,400.00	922,681.41	45.9

<u>ENGINEERING</u>					
10-4550-110 SALARY & WAGES	2,566.74	15,318.65	56,700.00	41,381.35	27.0
10-4550-115 OVERTIME	313.40	1,378.88	2,000.00	621.12	68.9
10-4550-130 EMPLOYEE BENEFITS	1,148.29	6,802.05	13,500.00	6,697.95	50.4
10-4550-210 BOOKS, SUBS & MEMBERSHIP	.00	.00	1,500.00	1,500.00	.0
10-4550-230 TRAVEL & MEETINGS	281.08	1,196.08	1,500.00	303.92	79.7
10-4550-240 OFFICE SUPPLIES & EXPENSE	.00	80.45	100.00	19.55	80.5
10-4550-250 EQUIP SUPPLIES & MAINTENANCE	135.00	478.22	5,000.00	4,521.78	9.6
10-4550-280 TELEPHONE	39.87	199.31	700.00	500.69	28.5
10-4550-310 PROFESSIONAL SERVICES	.00	2,770.00	30,000.00	27,230.00	9.2
10-4550-510 INSURANCE	2,019.92	2,019.92	1,950.00	(69.92)	103.6
10-4550-610 MISCELLANEOUS	.00	.00	50.00	50.00	.0
TOTAL ENGINEERING	6,504.30	30,243.56	113,000.00	82,756.44	26.8

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
10-4561-110 SALARY & WAGES	7,457.24	45,929.29	82,600.00	36,670.71	55.6
10-4561-120 SEASONAL/TEMPORARY EMPLOYEES	.00	1,773.33	10,000.00	8,226.67	17.7
10-4561-130 EMPLOYEE BENEFITS	3,918.08	23,987.80	45,100.00	21,112.20	53.2
10-4561-220 PUBLIC NOTICES	.00	43.18	220.00	176.82	19.6
10-4561-230 TRAVEL	.00	.00	1,000.00	1,000.00	.0
10-4561-240 OFFICE SUPPLIES & EXPENSE	.00	43.98	1,000.00	956.02	4.4
10-4561-250 EQUIPMENT SUPPLIES & EXPENSE	162.30	1,720.03	11,000.00	9,279.97	15.6
10-4561-280 TELEPHONE	35.00	210.00	.00	(210.00)	.0
10-4561-480 SPECIAL DEPARTMENTAL SUPPLIES	41.97	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	3,135.09	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	.00	506.95	800.00	293.05	63.4
10-4561-620 MISCELLANEOUS SERVICES	1,016.19	4,444.95	15,000.00	10,555.05	29.6
TOTAL RECREATION	15,765.87	86,226.21	204,720.00	118,493.79	42.1
<u>MUSEUM</u>					
10-4562-110 SALARY & WAGES	7,784.36	37,732.18	90,300.00	52,567.82	41.8
10-4562-130 EMPLOYEE BENEFITS	1,282.01	6,848.97	13,000.00	6,151.03	52.7
10-4562-210 BOOKS, SUBSCRIP & MEMBERSHIPS	392.32	567.32	650.00	82.68	87.3
10-4562-220 MUSEUM PROMOTION	47.65	364.81	1,000.00	635.19	36.5
10-4562-230 TRAVEL	230.00	4,721.59	5,000.00	278.41	94.4
10-4562-240 OFFICE SUPPLIES	.00	145.41	600.00	454.59	24.2
10-4562-250 EQUIP SUPPLIES & MAINTENANCE	16.90	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	730.00	650.00	(80.00)	112.3
10-4562-310 CONTRACT SERVICES	48.00	125.26	.00	(125.26)	.0
10-4562-480 MUSEUM ARTIFACTS & MATERIALS	25.31	238.45	1,000.00	761.55	23.9
10-4562-510 INSURANCE	924.89	924.89	900.00	(24.89)	102.8
10-4562-610 MISCELLANEOUS	54.33	456.10	1,000.00	543.90	45.6
10-4562-720 BUILDING IMPROVEMENTS	1,278.08	2,737.90	10,000.00	7,262.10	27.4
TOTAL MUSEUM	12,222.85	56,996.71	124,950.00	67,953.29	45.6
<u>YOUTH COUNCIL</u>					
10-4563-210 MEMBERSHIPS	.00	.00	50.00	50.00	.0
10-4563-230 TRAVEL & TRAINING	.00	58.24	5,000.00	4,941.76	1.2
10-4563-250 EQUIP SUPPLIES & MAINTENANCE	.00	443.66	1,000.00	556.34	44.4
10-4563-610 MISCELLANEOUS SUPPLIES	516.07	1,679.82	5,000.00	3,320.18	33.6
10-4563-620 MISCELLANEOUS SERVICES	.00	.00	500.00	500.00	.0
TOTAL YOUTH COUNCIL	516.07	2,181.72	11,550.00	9,368.28	18.9

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SENIOR CITIZENS</u>					
10-4564-110 SALARY & WAGES	6,849.40	36,968.95	73,900.00	36,931.05	50.0
10-4564-115 OVERTIME	.00	.00	1,000.00	1,000.00	.0
10-4564-130 EMPLOYEE BENEFITS	1,227.65	6,673.65	12,900.00	6,226.35	51.7
10-4564-220 PUBLIC NOTICES	.00	.00	400.00	400.00	.0
10-4564-230 TRAVEL & TRAINING	115.79	941.55	7,500.00	6,558.45	12.6
10-4564-240 OFFICE SUPPLIES	13.44	75.53	500.00	424.47	15.1
10-4564-250 EQUIP SUPPLIES & MAINTENANCE	.00	261.48	4,000.00	3,738.52	6.5
10-4564-260 BLDG & GROUNDS SUP & MAINT	.00	390.05	3,000.00	2,609.95	13.0
10-4564-270 UTILITIES	115.33	251.73	2,500.00	2,248.27	10.1
10-4564-280 TELEPHONE	74.87	409.31	1,000.00	590.69	40.9
10-4564-285 INTERNET SERVICE	89.95	449.75	1,500.00	1,050.25	30.0
10-4564-480 FOOD COST	337.69	1,154.70	10,000.00	8,845.30	11.6
10-4564-510 INSURANCE	6,455.11	6,455.11	6,500.00	44.89	99.3
10-4564-610 MISCELLANEOUS SUPPLIES	1,030.99	4,361.51	12,000.00	7,638.49	36.4
10-4564-620 MISCELLANEOUS SERVICES	470.00	905.00	6,000.00	5,095.00	15.1
10-4564-720 BUILDINGS	.00	.00	14,000.00	14,000.00	.0
TOTAL SENIOR CITIZENS	16,780.22	59,298.32	156,700.00	97,401.68	37.8

LIBRARY DEPARTMENT

10-4580-110 SALARY & WAGES	19,599.37	113,496.03	262,500.00	149,003.97	43.2
10-4580-115 OVERTIME	.00	.00	300.00	300.00	.0
10-4580-130 EMPLOYEE BENEFITS	5,733.91	33,464.13	60,800.00	27,335.87	55.0
10-4580-210 BOOKS, SUBSCRIP & MEMBERSHIPS	94.10	1,350.21	3,000.00	1,649.79	45.0
10-4580-220 LIBRARY PROMOTION	74.49	3,660.42	8,000.00	4,339.58	45.8
10-4580-230 TRAVEL	.00	.00	1,500.00	1,500.00	.0
10-4580-240 OFFICE SUPPLIES & EXPENSE	639.73	4,439.61	7,000.00	2,560.39	63.4
10-4580-250 EQUIPMENT SUPPLIES & MAINT	1,006.00	11,196.70	10,000.00	(1,196.70)	112.0
10-4580-260 BLDG SUPPLIES & MAINT	878.61	13,279.99	20,000.00	6,720.01	66.4
10-4580-270 UTILITIES	785.40	1,566.63	10,000.00	8,433.37	15.7
10-4580-280 TELEPHONE	323.83	2,001.42	3,000.00	998.58	66.7
10-4580-285 INTERNET SERVICE	93.00	465.00	1,000.00	535.00	46.5
10-4580-310 PROFESSIONAL SERVICES	177.48	1,064.88	2,700.00	1,635.12	39.4
10-4580-480 LIBRARY BOOKS & MATERIALS	1,964.52	14,462.81	35,000.00	20,537.19	41.3
10-4580-481 LIBRARY TAPES	933.00	7,068.66	10,000.00	2,931.34	70.7
10-4580-510 INSURANCE	18,162.63	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	.00	18.35	500.00	481.65	3.7
10-4580-620 MISCELLANEOUS SERVICES	.00	13.86	500.00	486.14	2.8
10-4580-740 EQUIPMENT	7,830.08	7,830.08	8,400.00	569.92	93.2
TOTAL LIBRARY DEPARTMENT	58,296.15	233,541.41	468,000.00	234,458.59	49.9

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CEMETERY</u>					
10-4590-110 SALARY & WAGES	2,249.53	12,849.97	24,000.00	11,150.03	53.5
10-4590-115 OVERTIME	132.81	2,483.33	3,000.00	516.67	82.8
10-4590-120 SEASONAL/TEMPORARY EMPLOYEES	.00	.00	10,000.00	10,000.00	.0
10-4590-130 EMPLOYEE BENEFITS	1,018.27	6,635.23	12,900.00	6,264.77	51.4
10-4590-240 OFFICE SUPPLIES & EXPENSE	.00	.00	300.00	300.00	.0
10-4590-250 EQUIPMENT SUPPLIES & MAINT	.00	642.60	7,000.00	6,357.40	9.2
10-4590-260 BLDG & GROUNDS SUP & MAINT	175.00	7,916.36	6,000.00	(1,916.36)	131.9
10-4590-280 TELEPHONE	25.25	151.50	150.00	(1.50)	101.0
10-4590-310 PROFESSIONAL SERVICES	5,600.00	40,800.00	55,000.00	14,200.00	74.2
10-4590-510 INSURANCE	2,112.96	2,112.96	2,050.00	(62.96)	103.1
10-4590-610 MISCELLANEOUS	17.00	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	11,330.82	80,520.95	155,900.00	75,379.05	51.7
<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	.00	1,200.00	1,200.00	.0
10-4620-220 HOLIDAY AT HARDWARE	1,522.07	1,772.07	2,000.00	227.93	88.6
10-4620-240 PHOTOGRAPHY & SCRAPBOOK	.00	.00	600.00	600.00	.0
10-4620-250 PARADE FLOAT SUPPLIES & PULL	.00	.00	1,000.00	1,000.00	.0
10-4620-510 INSURANCE	435.93	435.93	450.00	14.07	96.9
10-4620-610 MISCELLANEOUS SUPPLIES	(14,400.00)	.00	3,000.00	3,000.00	.0
10-4620-611 4TH OF JULY	14,400.00	17,430.46	30,000.00	12,569.54	58.1
10-4620-614 MASS TRANSIT-CVT	194,049.35	194,049.35	340,000.00	145,950.65	57.1
10-4620-615 KILGORE TAX 50% TAX	100,456.86	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	296,464.21	316,278.01	512,450.00	196,171.99	61.7
TOTAL FUND EXPENDITURES	766,671.68	5,254,640.52	10,977,500.00	5,722,859.48	47.9
NET REVENUE OVER EXPENDITURES	591,439.75	(1,289,400.13)	.00	1,289,400.13	.0

HYRUM CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2025

CAPITAL PROJECTS FUND

ASSETS

45-1010000	CASH IN COMBINED FUND	280,824.31	
	TOTAL ASSETS		280,824.31

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
45-2951000	CAP PROJ - UNAPPROPRIATED	629,624.27	
	REVENUE OVER EXPENDITURES - YTD	(348,799.96)	
	BALANCE - CURRENT DATE	280,824.31	
	TOTAL FUND EQUITY		280,824.31
	TOTAL LIABILITIES AND EQUITY		280,824.31

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISCELLANEOUS REVENUES</u>					
45-3620	INTEREST EARNINGS	1,290.90	11,105.70	38,000.00	26,894.30	29.2
	TOTAL MISCELLANEOUS REVENUES	1,290.90	11,105.70	38,000.00	26,894.30	29.2
	<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	1,290.90	11,105.70	600,000.00	588,894.30	1.9

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

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	16,657.79	359,905.66	600,000.00	240,094.34	60.0
	TOTAL PARKS	16,657.79	359,905.66	600,000.00	240,094.34	60.0
	TOTAL FUND EXPENDITURES	16,657.79	359,905.66	600,000.00	240,094.34	60.0
	NET REVENUE OVER EXPENDITURES	(15,366.89)	(348,799.96)	.00	348,799.96	.0

HYRUM CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2025

WATER UTILITY FUND

ASSETS

51-1010000	CASH IN COMBINED FUND	2,291,779.94	
51-1311000	ACCTS REC - UTILITIES	66,950.12	
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		10,507,812.87

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	(129,085.60)	
	BALANCE - CURRENT DATE	10,324,729.76	
	TOTAL FUND EQUITY		10,324,729.76
	TOTAL LIABILITIES AND EQUITY		10,507,812.87

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
51-3711 METERED WATER SALES	111,016.18	807,165.31	1,700,000.00	892,834.69	47.5
51-3714 NEW CONNECTION FEES	.00	11,448.00	34,000.00	22,552.00	33.7
51-3718 SALE OF MATERIALS	.00	.00	1,000.00	1,000.00	.0
51-3719 MISCELLANEOUS REVENUES	.00	704.00	5,000.00	4,296.00	14.1
51-3721 INTEREST EARNINGS	7,992.41	52,059.15	125,000.00	72,940.85	41.7
51-3723 PROF/LOSS SALE OF FIXED ASSETS	.00	173,000.00	.00	(173,000.00)	.0
51-3725 IMPACT FEE - "BUY-IN"	.00	4,747.15	170,000.00	165,252.85	2.8
51-3726 IMPACT FEE - STORAGE	.00	24,591.31	13,760.00	(10,831.31)	178.7
51-3727 IMPACT FEE - DISTRIBUTION	.00	39,301.94	71,280.00	31,978.06	55.1
51-3728 IMPACT FEE - TREATMENT	.00	.00	113,920.00	113,920.00	.0
51-3729 IMPACT FEE - PROFESSIONAL SERV	.00	303.60	880.00	576.40	34.5
51-3742 RENT - NON-OPERATING PROPERTY	2,430.00	8,586.00	31,800.00	23,214.00	27.0
TOTAL UTILITY REVENUES	121,438.59	1,121,906.46	2,266,640.00	1,144,733.54	49.5
TOTAL FUND REVENUE	121,438.59	1,121,906.46	2,266,640.00	1,144,733.54	49.5

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER DEPARTMENT</u>					
51-5100-110 SALARIES AND WAGES	29,204.05	170,224.22	549,800.00	379,575.78	31.0
51-5100-115 OVERTIME	1,995.24	17,530.92	6,700.00	(10,830.92)	261.7
51-5100-116 STANDBY TIME	1,134.25	6,625.26	13,400.00	6,774.74	49.4
51-5100-120 SEASONAL	.00	.00	14,400.00	14,400.00	.0
51-5100-130 EMPLOYEE BENEFITS	13,666.44	79,808.86	245,200.00	165,391.14	32.6
51-5100-210 BOOKS, SUBSCRIP & MEMBERSHIPS	1,475.00	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	300.00	1,928.00	10,000.00	8,072.00	19.3
51-5100-240 OFFICE SUPPLIES AND EXPENSE	.00	4,098.40	5,000.00	901.60	82.0
51-5100-250 EQUIP SUPPLIES & MAINTENANCE	6,478.84	54,649.36	41,100.00	(13,549.36)	133.0
51-5100-252 CLOTHING AND PPC	153.71	573.67	6,500.00	5,926.33	8.8
51-5100-255 DISTRIB SYSTEM MAINTENANCE	6,059.39	160,935.95	260,000.00	99,064.05	61.9
51-5100-260 BLDG & GROUNDS SUP & MAINT	420.98	10,321.18	20,000.00	9,678.82	51.6
51-5100-270 UTILITIES	8,399.95	72,760.86	120,000.00	47,239.14	60.6
51-5100-280 TELEPHONE	541.28	3,044.77	5,000.00	1,955.23	60.9
51-5100-310 PROFESSIONAL SERVICES	17,280.12	33,834.63	20,000.00	(13,834.63)	169.2
51-5100-510 INSURANCE	11,088.77	11,828.72	10,600.00	(1,228.72)	111.6
51-5100-610 MISCELLANEOUS SUPPLIES	95.94	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	10,451.50	303,108.39	935,000.00	631,891.61	32.4
51-5100-950 CONTRIBUTION - RESTRICTED FB	.00	.00	113,920.00	113,920.00	.0
TOTAL WATER DEPARTMENT	108,745.46	1,250,992.06	2,789,570.00	1,538,577.94	44.9
TOTAL FUND EXPENDITURES	108,745.46	1,250,992.06	2,789,570.00	1,538,577.94	44.9
NET REVENUE OVER EXPENDITURES	12,693.13	(129,085.60)	(522,930.00)	(393,844.40)	(24.7)

HYRUM CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2025

SEWER UTILITY FUND

ASSETS

52-1010000	CASH IN COMBINED FUND	5,344,114.72	
52-1311000	ACCTS REC - UTILITIES	174,202.10	
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		13,240,710.65

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-VWTP	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	(269,158.93)	
	BALANCE - CURRENT DATE	10,652,815.88	
	TOTAL FUND EQUITY		10,652,815.88

HYRUM CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2025

SEWER UTILITY FUND

TOTAL LIABILITIES AND EQUITY

13,240,710.65

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
52-3731 SEWER SERVICE	201,897.19	980,268.69	1,837,500.00	857,231.31	53.4
52-3740 CUSTOMER SERVICE FEES	.00	412.50	.00	(412.50)	.0
52-3741 INTEREST EARNINGS	23,505.72	107,561.32	200,000.00	92,438.68	53.8
52-3742 RENT - NON-OPERATING PROPERTY	.00	13,021.45	.00	(13,021.45)	.0
52-3744 MISCELLANEOUS REVENUES	1,766.06	2,621.30	5,000.00	2,378.70	52.4
52-3748 IMPACT FEE - TREATMENT	.00	50,890.60	150,000.00	99,109.40	33.9
TOTAL UTILITY REVENUES	227,168.97	1,154,775.86	2,192,500.00	1,037,724.14	52.7
TOTAL FUND REVENUE	227,168.97	1,154,775.86	2,192,500.00	1,037,724.14	52.7

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER DEPARTMENT</u>					
52-5200-110 SALARIES AND WAGES	25,750.93	150,506.80	403,000.00	252,493.20	37.4
52-5200-115 OVERTIME	2,091.99	14,817.56	20,000.00	5,182.44	74.1
52-5200-116 ON CALL PAY	895.48	5,600.34	15,000.00	9,399.66	37.3
52-5200-120 SEASONAL/TEMPORARY EMPLOYEES	.00	.00	2,000.00	2,000.00	.0
52-5200-130 EMPLOYEE BENEFITS	13,183.09	76,130.37	189,000.00	112,869.63	40.3
52-5200-210 BOOKS, SUBSCRIPTIONS & MEMBERS	.00	.00	1,000.00	1,000.00	.0
52-5200-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
52-5200-230 TRAVEL & TRAINING	485.00	605.00	15,000.00	14,395.00	4.0
52-5200-240 OFFICE SUPPLIES & EXPENSE	669.04	2,603.74	8,000.00	5,396.26	32.6
52-5200-250 LAB SUPPLIES	.00	3,968.78	15,000.00	11,031.22	26.5
52-5200-251 WATER REUSE EQUIP SUP & MAINT	.00	.00	1,000.00	1,000.00	.0
52-5200-252 CLOTHING AND PPC	188.67	1,458.22	3,250.00	1,791.78	44.9
52-5200-254 PLANT EQUIP SUP & MAINT	25,713.37	68,667.54	250,000.00	181,332.46	27.5
52-5200-255 COLLECTION SYSTEM MAINTENANCE	264.28	4,331.36	.00	(4,331.36)	.0
52-5200-256 MBR CLEANING CHEMICALS	4,475.25	20,814.79	50,000.00	29,185.21	41.6
52-5200-257 ALUMINUM SULFATE	11,764.78	43,871.12	120,000.00	76,128.88	36.6
52-5200-258 POLYMER	4,475.34	4,475.34	16,000.00	11,524.66	28.0
52-5200-260 BLDG & GROUNDS SUP & MAINT	386.64	4,064.19	75,000.00	70,935.81	5.4
52-5200-270 UTILITIES	20,643.98	146,207.55	340,000.00	193,792.45	43.0
52-5200-280 TELEPHONE	534.17	2,505.53	5,000.00	2,494.47	50.1
52-5200-285 INTERNET SERVICE	563.87	2,776.41	6,000.00	3,223.59	46.3
52-5200-310 PROFESSIONAL SERVICES	13,066.43	33,744.47	250,000.00	216,255.53	13.5
52-5200-510 INSURANCE	28,151.00	28,151.00	26,200.00	(1,951.00)	107.5
52-5200-610 MISCELLANEOUS	.00	.00	2,000.00	2,000.00	.0
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-VWTP	3,752.08	22,430.66	45,100.00	22,669.34	49.7
52-5200-822 DEBT SERVICE-INT. WWTP	3,213.92	19,365.33	38,550.00	19,184.67	50.2
52-5200-921 CONTRIBUTION - OTHER	.00	766,838.53	.00	(766,838.53)	.0
TOTAL SEWER DEPARTMENT	160,269.31	1,423,934.79	2,169,100.00	745,165.21	65.7
TOTAL FUND EXPENDITURES	160,269.31	1,423,934.79	2,169,100.00	745,165.21	65.7
NET REVENUE OVER EXPENDITURES	66,899.66	(269,158.93)	23,400.00	292,558.93	(1150.

HYRUM CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2025

ELECTRIC UTILITY FUND

ASSETS

53-1010000	CASH IN COMBINED FUND	7,671,956.97	
53-1311000	ACCTS REC - UTILITIES	611,635.75	
53-1311001	ACCTS REC - PRIOR PERIOD	791,976.77	
53-1311710	DEFERRED COLL. COST	(12,652.61)	
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			36,797,854.90

LIABILITIES AND EQUITY

LIABILITIES

53-2131000	ACCTS PAY - ELECTRIC	(433,686.00)	
53-2131500	ACCTS PAY - UTILITY DEPOSITS	523,755.81	
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	17,363.50	
53-2411101	SALES TAX PAY - NON CURRENT	14,784.06	
53-2411102	SALES TAX - NON CITY	409.06	
53-2500001	NOTE PAYABLE - UAMPS	13,401,000.00	
TOTAL LIABILITIES			14,050,660.62

FUND EQUITY

HYRUM CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2025

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>1,953,198.97</u>	
	BALANCE - CURRENT DATE		<u>22,747,194.28</u>
	TOTAL FUND EQUITY		<u>22,747,194.28</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>36,797,854.90</u></u>

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

ELECTRIC UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES ENERGY SALES</u>					
53-3145 ENERGY SALES AND USE TAX	46,304.74	308,989.40	600,000.00	291,010.60	51.5
TOTAL UTILITY REVENUES ENERGY SALES	46,304.74	308,989.40	600,000.00	291,010.60	51.5
<u>UTILITY REVENUES</u>					
53-3751 METERED ENERGY SALES	944,960.12	6,763,992.11	13,800,000.00	7,036,007.89	49.0
53-3752 ENERGY DISCOUNTS	(6,066.44)	(41,309.21)	(160,000.00)	(118,690.79)	(25.8)
53-3755 NEW CONNECTION FEES	.00	24,910.00	85,000.00	60,090.00	29.3
53-3757 SALE OF MATERIALS	.00	.00	16,000.00	16,000.00	.0
53-3758 CUSTOMER SERVICE & MISC	540,030.71	607,562.05	255,000.00	(352,562.05)	238.3
53-3761 INTEREST EARNINGS	28,282.03	158,090.68	254,000.00	95,909.32	62.2
53-3764 LABOR	.00	39,437.50	65,000.00	25,562.50	60.7
53-3765 EQUIPMENT	.00	18,501.00	40,000.00	21,499.00	46.3
53-3766 MATERIALS	.00	55,533.85	215,000.00	159,466.15	25.8
53-3767 IMPACT FEE - DISTRIBUTION	.00	82,121.00	101,200.00	19,079.00	81.2
TOTAL UTILITY REVENUES	1,507,206.42	7,708,838.98	14,671,200.00	6,962,361.02	52.5
TOTAL FUND REVENUE	1,553,511.16	8,017,828.38	15,271,200.00	7,253,371.62	52.5

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

ELECTRIC UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTRIC DEPARTMENT</u>					
53-5300-110 SALARIES AND WAGES	82,242.35	486,613.18	1,290,000.00	803,386.82	37.7
53-5300-115 OVERTIME	5,049.79	34,492.90	50,000.00	15,507.10	69.0
53-5300-116 STANDBY TIME	1,079.00	6,491.25	13,400.00	6,908.75	48.4
53-5300-120 SEASONAL/TEMPORARY EMPLOYEES	.00	.00	20,000.00	20,000.00	.0
53-5300-130 EMPLOYEE BENEFITS	37,939.02	226,314.23	597,900.00	371,585.77	37.9
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	910.83	7,116.04	20,000.00	12,883.96	35.6
53-5300-240 OFFICE SUPPLIES AND EXPENSE	.00	5,623.16	10,000.00	4,376.84	56.2
53-5300-250 EQUIP SUPPLIES & MAINTENANCE	1,668.71	43,325.22	125,000.00	81,674.78	34.7
53-5300-252 CLOTHING AND PPC	2,870.13	5,601.64	9,000.00	3,398.36	62.2
53-5300-255 GEN & DIST SYSTEM MAINTENANCE	33,218.99	397,688.22	800,000.00	402,311.78	49.7
53-5300-256 TREE CITY/CONSUMER ED.	.00	.00	100,000.00	100,000.00	.0
53-5300-257 GENERATION COSTS	59,218.54	247,189.66	830,000.00	582,810.34	29.8
53-5300-258 CHRISTMAS DECORATIONS	1,160.00	5,894.33	25,000.00	19,105.67	23.6
53-5300-259 HYDRO PLANT MAINTENANCE	17,580.00	21,985.34	120,000.00	98,014.66	18.3
53-5300-260 BLDGS & GROUNDS SUP & MAINT	8,945.13	26,127.37	35,000.00	8,872.63	74.7
53-5300-270 UTILITIES	998.95	1,721.90	16,000.00	14,278.10	10.8
53-5300-280 TELEPHONE	827.45	5,218.82	12,000.00	6,781.18	43.5
53-5300-285 INTERNET SERVICE	165.00	825.00	2,500.00	1,675.00	33.0
53-5300-310 PROFESSIONAL SERVICES	7,943.98	35,091.73	65,000.00	29,908.27	54.0
53-5300-510 INSURANCE	35,294.67	35,796.87	34,000.00	(1,796.87)	105.3
53-5300-610 MISCELLANEOUS SUPPLIES	4,810.76	7,558.86	10,000.00	2,441.14	75.6
53-5300-620 MISCELLANEOUS SERVICES	7,176.91	43,933.81	60,000.00	16,066.19	73.2
53-5300-630 POWER PURCHASE	576,019.15	3,419,010.30	7,600,000.00	4,180,989.70	45.0
53-5300-735 CANYON PARK IMPROVEMENTS	.00	9,664.89	3,500.00	(6,164.89)	276.1
53-5300-740 EQUIPMENT	.00	.00	260,000.00	260,000.00	.0
53-5300-750 NEW CONSTRUC, SPECIAL PROJECTS	440.00	442,700.91	2,047,800.00	1,605,099.09	21.6
53-5300-810 DEBT SERVICE - PRINCIPAL	39,500.00	237,000.00	474,000.00	237,000.00	50.0
53-5300-820 DEBT SERVICE - INTEREST	51,940.63	311,643.78	623,300.00	311,656.22	50.0
TOTAL ELECTRIC DEPARTMENT	976,999.99	6,064,629.41	15,256,550.00	9,191,920.59	39.8
TOTAL FUND EXPENDITURES	976,999.99	6,064,629.41	15,256,550.00	9,191,920.59	39.8
NET REVENUE OVER EXPENDITURES	576,511.17	1,953,198.97	14,650.00	(1,938,548.97)	13332.

HYRUM CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2025

IRRIGATION UTILITY FUND

ASSETS

54-1010000	CASH IN COMBINED FUND	760,015.54	
54-1311000	ACCTS REC - UTILITIES	23,826.15	
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			4,052,180.16

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	(263,522.71)	
BALANCE - CURRENT DATE		(89,237.00)	
TOTAL FUND EQUITY			4,012,365.62
TOTAL LIABILITIES AND EQUITY			4,052,180.16

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

IRRIGATION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
54-3771 IRRIGATION SERVICE	33,640.26	190,417.81	380,000.00	189,582.19	50.1
54-3775 NEW CONNECTION FEES	.00	1,588.00	1,000.00	(588.00)	158.8
54-3779 MISCELLANEOUS REVENUES	2,887.50	2,887.50	6,000.00	3,112.50	48.1
54-3781 INTEREST EARNINGS	2,817.84	20,201.74	49,000.00	28,798.26	41.2
54-3785 IMPACT FEE - "BUY-IN"	.00	20,479.00	47,700.00	27,221.00	42.9
TOTAL UTILITY REVENUES	39,345.60	235,574.05	483,700.00	248,125.95	48.7
TOTAL FUND REVENUE	39,345.60	235,574.05	483,700.00	248,125.95	48.7

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

IRRIGATION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>IRRIGATION DEPARTMENT</u>					
54-5400-110 SALARIES AND WAGES	5,763.52	33,353.18	118,600.00	85,246.82	28.1
54-5400-115 OVERTIME	5.61	5,779.52	2,000.00	(3,779.52)	289.0
54-5400-130 EMPLOYEE BENEFITS	2,403.97	16,290.00	55,700.00	39,410.00	29.3
54-5400-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
54-5400-240 OFFICE SUPPLIES AND EXPENSE	.00	1,524.14	7,000.00	5,475.86	21.8
54-5400-250 EQUIP SUPPLIES & MAINTENANCE	.00	.00	10,000.00	10,000.00	.0
54-5400-255 DISTRIB SYSTEM MAINTENANCE	.00	12,438.23	30,000.00	17,561.77	41.5
54-5400-260 BLDGS & GROUNDS SUP & MAINT	.00	2,000.00	1,000.00	(1,000.00)	200.0
54-5400-270 UTILITIES	7,164.76	89,236.80	85,000.00	(4,236.80)	105.0
54-5400-280 TELEPHONE	55.30	331.80	450.00	118.20	73.7
54-5400-310 PROFESSIONAL SERVICES	6,400.00	9,029.54	10,000.00	970.46	90.3
54-5400-510 INSURANCE	5,662.42	5,662.42	5,400.00	(262.42)	104.9
54-5400-540 IRRIGATION ASSESSMENTS	4,937.30	80,086.33	97,000.00	16,913.67	82.6
54-5400-750 NEW CONSTRUCTION	2,227.42	243,364.80	2,175,000.00	1,931,635.20	11.2
TOTAL IRRIGATION DEPARTMENT	34,620.30	499,096.76	2,597,650.00	2,098,553.24	19.2
TOTAL FUND EXPENDITURES	34,620.30	499,096.76	2,597,650.00	2,098,553.24	19.2
NET REVENUE OVER EXPENDITURES	4,725.30	(263,522.71)	(2,113,950.00)	(1,850,427.29)	(12.5)

HYRUM CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2025

STORMWATER FUND

ASSETS

55-1010000	CASH IN COMBINED FUND	779,508.22	
55-1311000	ACCTS REC - STORMWATER	29,978.67	
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			1,808,906.08

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	(111,959.93)	
BALANCE - CURRENT DATE		1,792,035.19	
TOTAL FUND EQUITY			1,792,035.19
TOTAL LIABILITIES AND EQUITY			1,808,906.08

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

STORMWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>UTILITY REVENUES</u>					
55-3740	STORM WATER INSPECTION FEES	.00	4,050.00	15,000.00	10,950.00	27.0
55-3781	STORMWATER FEES	34,666.85	207,739.49	380,000.00	172,260.51	54.7
55-3791	INTEREST EARNINGS	2,692.63	20,604.76	58,000.00	37,395.24	35.5
	TOTAL UTILITY REVENUES	37,359.48	232,394.25	453,000.00	220,605.75	51.3
	TOTAL FUND REVENUE	37,359.48	232,394.25	453,000.00	220,605.75	51.3

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

STORMWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORMWATER DEPARTMENT</u>					
55-5500-110 SALARIES AND WAGES	2,035.04	12,111.97	20,500.00	8,388.03	59.1
55-5500-115 OVERTIME	46.63	501.61	1,000.00	498.39	50.2
55-5500-130 EMPLOYEE BENEFITS	852.80	5,182.96	10,100.00	4,917.04	51.3
55-5500-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
55-5500-230 TRAVEL & TRAINING	.00	854.80	1,000.00	145.20	85.5
55-5500-240 OFFICE SUPPLIES AND EXPENSE	.00	204.72	.00	(204.72)	.0
55-5500-250 EQUIP SUPPLIES & MAINTENANCE	.00	.00	2,500.00	2,500.00	.0
55-5500-255 COLLECTION SYSTEM	5,733.54	9,831.53	15,000.00	5,168.47	65.5
55-5500-280 TELEPHONE	27.70	166.20	225.00	58.80	73.9
55-5500-310 PROFESSIONAL SERVICES	6,855.10	26,759.14	30,000.00	3,240.86	89.2
55-5500-450 FLOOD CONTROL	.00	.00	3,000.00	3,000.00	.0
55-5500-510 INSURANCE	676.57	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	2,117.50	288,064.68	800,000.00	511,935.32	36.0
TOTAL STORMWATER DEPARTMENT	18,344.88	344,354.18	1,014,475.00	670,120.82	33.9
TOTAL FUND EXPENDITURES	18,344.88	344,354.18	1,014,475.00	670,120.82	33.9
NET REVENUE OVER EXPENDITURES	19,014.60	(111,959.93)	(561,475.00)	(449,515.07)	(19.9)

HYRUM CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2025

SEWER FUND COLLECTIONS

ASSETS

56-1010000	CASH IN COMBINED FUND	856,744.16	
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			940,001.15

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD	940,001.15		
BALANCE - CURRENT DATE		940,001.15	
TOTAL FUND EQUITY			940,001.15
TOTAL LIABILITIES AND EQUITY			940,001.15

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

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	.00	937.50	5,000.00	4,062.50	18.8
56-3741	INTEREST EARNINGS	.00	28,018.54	50,000.00	21,981.46	56.0
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	.00	14,201.79	34,900.00	20,698.21	40.7
	TOTAL UTILITY REVENUES	.00	307,240.59	724,800.00	417,559.41	42.4
	<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	.00	1,074,079.12	724,800.00	(349,279.12)	148.2

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

SEWER FUND COLLECTIONS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER COLLECTION</u>					
56-5600-110 SALARIES AND WAGES	8,799.92	48,424.28	136,500.00	88,075.72	35.5
56-5600-115 OVERTIME	570.37	3,641.93	5,000.00	1,358.07	72.8
56-5600-116 ON CALL PAY	198.27	1,048.06	3,750.00	2,701.94	28.0
56-5600-130 EMPLOYEE BENEFITS	3,690.50	20,956.25	62,893.00	41,936.75	33.3
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	127.03	7,720.40	80,000.00	72,279.60	9.7
56-5600-270 UTILITIES	719.52	3,342.35	5,000.00	1,657.65	66.9
56-5600-280 TELEPHONE	57.00	770.10	.00	(770.10)	.0
56-5600-310 PROFESSIONAL SERVICES	.00	47,943.32	150,000.00	102,056.68	32.0
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	14,162.61	134,077.97	579,343.00	445,265.03	23.1
TOTAL FUND EXPENDITURES	14,162.61	134,077.97	579,343.00	445,265.03	23.1
NET REVENUE OVER EXPENDITURES	(14,162.61)	940,001.15	145,457.00	(794,544.15)	646.2

HYRUM CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2025

COURT TRUST FUND

ASSETS

72-1010000	CASH IN COMBINED FUND	(48,862.82)	
72-1111000	COURT BANK ACCOUNT		73,208.18	
72-1111001	FINES RECEIVABLE		840.00	
TOTAL ASSETS				25,185.36

LIABILITIES AND EQUITY

LIABILITIES

72-2131151	ACCTS PAY - J.P. COURT	(16,709.86)	
72-2131154	ACCTS PAY - TRUST ACCOUNT BAIL		17,092.24	
72-2140000	PAYABLES TO OTHER ENTITIES		24,802.98	
TOTAL LIABILITIES				25,185.36
TOTAL LIABILITIES AND EQUITY				25,185.36

HYRUM CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2025

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		22,689,413.77

LIABILITIES AND EQUITY

FUND EQUITY

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

HYRUM CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2025

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