

**CARBON COUNTY RECREATION AND TRANSPORTATION SPECIAL SERVICE DISTRICT
LOCAL BUILDING AUTHORITY**

MEETING MINUTES – November 17, 2025

IN ATTENDANCE:

OTHERS ATTENDING:

Dennis Christensen, Chair – Mike Gagon
Laurie Bowman, Clerk
Wendy Berryman, Board Member
Jared Haddock, Commission Board Member
Kevin Axelgard, Treasurer - Absent
Christian Bryner, Legal Counsel
Smuin Rich & Marsing, Financial Consultant – Linda Ballard
Carbon County Golf Course – Tom King
Geni Hawk, Secretary

The meeting was called to order at 4:00 p.m. in the 1st floor Conference Room of the County Administration Building by Dennis Christensen.

1. Roll call – See above
2. Local Building Authority Check Register – Utah Local Governments trust Liability Insurance for LBA

Motion – Wendy

Seconded – Jared

Unanimous

3. Local Building Authority financial report See attached - P&L Interest earnings 1,241.81

Motion – Wendy

Seconded – Jared

Unanimous

4. Approval of P.O.'s, Payments and bids over \$2,000 – None
5. Consideration and possible approval to tentatively adopt the 2026 tentative budget for the Local Building Authority – Linda – Dennis, Laurie Doug and Linda met 13,000 for interest earnings for 2026. 4,000 for insurance and that is it.

Motion - Jared

Seconded - Wendy

Unanimous

6. Adjourn as Local Building Authority and Convene as Recreation Transportation SSD.

Motion – Jared

Seconded – Laurie

Unanimous

Recreation and Transportation SSD

1. Approval of minutes of October Meeting

Motion – Wendy

Seconded – Jared

Unanimous

2. Consideration and possible approval on Lot 10 Broken Mesa Phase 3 to split the Parcel or sell full parcel with attached easement – Jared thinks the best decision is to sell the full parcel with the attached easement. Geni sent out appraisal by email. Jared said we do not have to go with the appraisal amount. Christian said the Board does not need to make a decision today. Christians concern is that the other adjacent property owners may want to buy it. Tom stated the adjacent property is owned by a gentleman in California. With all the utility lines through the property Mr. Gagon stated a home could not be built on it because of the size requirement with the subdivision. The property was originally purchased to build a bridge and Mr. Woosley wouldn't let them cross the property unless we bought it. An appraisal was not obtained and it was purchased for around 39,000. The current appraisal is around 11,000. Christians thought is there is a couple things to decide, 1- do you want to sell at appraised value or do you want to try and get more value. 2- do you want to advertise it for sale to give others the option to bid. We can take sealed bids. Laurie thinks we should advertise it. Tom asked if you could take sealed bids with a minimum bid amount? Christian said yes we could. Tom wants to make sure that we will always have an easement to allow us to access the bridge. Jared said that is also why the value is lower because of the easement. Tom - So all things considered he will be getting half a lot which makes more sense for the appraised value. Christian will prepare a bid. Christian said this is not an urgent thing to us. Christian said for sure we keep our easement. Wendy stated the appraisal came back at 11,000. Tom said for sure we need the easement. Tom feels the best bet is to sell with the easement, but for that price keep a good size easement. The bid needs to be clear stating the size of the easement. Christian said it's not benefiting us now other than the access, which we will keep. Jeff sent the appraisal to Mr Gagon and Mr. Gagon sent it to Geni. Jared was wondering why Mike got it first if the Board is paying for the appraisal. Tom asked how much Mr. Gagons lot will increases his home value with this additional property? Jared said do we want to put it out to bid and have a minimum bid of \$18,000. Jared said as long as we can keep our easement. Christian will write up a notice of bid and it will be very precise and at the next meeting the board can approve the bid and set a minimum price and then it will go out for sealed bids. Christian suggests a title company sets the dimensions for the easement. Motion To Table - Jared

Seconded - Wendy

Unanimous

3. Golf Course update – Tom King – Winterizing and would like trail discussion to be on the next agenda. Tom and the Country club has some security concerns and will it be patrolled?

Mike came in and discussion went back to item #2. Christian explained that due to other property owners, and explained that we need to preserve and easement and explained we need to put it out to bid. We need to cover our bases. And make sure all things are identified in the bid notice, the sewer and the easement. Mr. Gagon said he could add on to his home and miss the sewer line and the power line. Tom asked if he would have a survey done and rezone your lot or just take it to the easement? Mr. Gagon said he would have the whole lot and then have an easement. Dennis thought that would be the easiest. Christian thinks that would be the easiest way also. Mr. Gagon he thought he would just purchase the whole lot and then put that easement on it and then the golf course would always have access. He said he would probably add a car port. Christian recommended for Tom to go and look at the property to make sure the easement will meet his needs. Tom requested that if Mr. Gagon will be excavating that he will pile the dirt where they can use it to build a road through the easement. Mr. Gagon agreed. Tom will get to the property and give the information to Christian. The North boundary is the Golf Course. Mr. Gagon asked if Christian needed anything from him. Christian said to just work with Tom on the easement.

4. Approval of P.O.'s payments and bids over & 2,000. Smuin Rich and Marsing for 2,282.24.

Motion – Jared

Seconded – Wendy

Unanimous

5. Consideration and possible approval of Special Service District check register for the General fund and the Capital Projects fund.

Motion – Jared

Seconded – Wendy

Unanimous

6. Consideration and possible approval of Special Service District financial report Linda – P&L Carbon County payments 67,422.79. Emery County and San Pete were negative and filed a hardship case so they have everything in the negative they said the contracts are up. Once they get into the positive they will have to pay it all back. Linda said she does not know much about filing this hardship thing. We will not be receiving anything from Emery and San Pete until this is taken care of. Carbon County produces no coal, it is all gas. Interest earnings, 21,927.70. Carbon County road equipment 600,000.00, Board Expenses 600.00 Accounting services 1,912.93. Capital Projects Interest earnings 24,145.95. Scofield Property Management restrooms 208.33.

Motion – Jared

Seconded – Wendy

Unanimous

7. Consideration and possible approval to tentatively adopt the 2026 tentative budget for the Recreation Transportation Special Service District. Linda general fund we did pay Carbon County down to a million dollars last year was a million 8. Emery County 300,000 and San Pete 800,000 she does believe the hardship thing will go away and should be ok for the rest of the year. PILT 162 Interest earnings 60,000 Board administration pretty much the same as last year. We did receive a letter from the Commission what they were requesting for next year, we always do the debt payments on page 2, 1 million 52 thousand 490, we just took it to 1million 53 thousand. They asked for the PILT back so 162,000. We will just give back whatever the actual PILT is when it comes in. Road shop purchases at 540,000. We would like a break down. Administrative services are the same. Golf course, audit all stayed the same. Capital projects 210,000 for interest earnings. Pasture lease 1,500. Property Management 3500 Golf Course equipment kept at 75,000 Garley wash kept the same. Tom said we need to get a permit from the Cor of Engineers. Flood Mitigation same. This is just tentative if any changes need to be made. Public Hearing next meeting.

Motion - Wendy

Seconded - Jared

Unanimous

8. Other District Business:

Motion to adjourn - Jared

Seconded - Wendy

Unanimous



Dennis Christensen, Chair

A NOTICE OF A BOARD MEETING OF THE CARBON COUNTY RECREATION/TRANSPORTATION SPECIAL SERVICE DISTRICT AND LOCAL BUILDING AUTHORITY

Notice is hereby given that the Carbon County Recreation and Transportation Special Service District, Carbon County, State of Utah, will hold a regular meeting in the first floor conference room of the Carbon County Administration Building, 751 East 100 North, Price Utah, and Commencing at 4:00 p.m. on Monday November 17, 2025. Members unable to attend please call 435-636-3226.

AGENDA

Local Building Authority

1. Roll Call
2. Consideration and possible approval of the Local Building Authority check register
3. Consideration and possible approval of the Local Building Authority financial report
4. Approval of P.O.'s, payments and bids over \$2,000
5. Consideration and possible approval to tentatively adopt the 2026 tentative budget for the Local Building Authority
6. Adjourn as the Local Building Authority and Convene as the Carbon County Recreation/Transportation Special Service District

Recreation and Transportation Special Service District

1. Approval of Special Service District Minutes
2. Consideration and possible approval on Lot 10 Broken Mesa Phase 3 to split the Parcel or sell full parcel with attached easement
3. Golf Course Update –
4. Approval of P.O.'s, payments and bids over \$2,000
5. Consideration and possible approval of Special Service District check register
6. Consideration and possible approval of Special Service District financial report
7. Consideration and possible approval to tentatively adopt the 2026 tentative budget for the Recreation Transportation Special Service District
8. Other District Business – Budget hearing publish dates 11/26 and 12/3 for the budget public hearing on 12/8.

In compliance with the Americans with Disabilities Act, persons needing auxiliary services for these meetings should call the Carbon County Commission Office at (435)636-3226 at least 24 hours prior to meeting.

11:12 AM
11/13/25
Accrual Basis

Carbon County Rec & Trans Local Building Authority
Profit & Loss Detail
October 2025

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Ordinary Income/Expense									
Income									
360-000 · Miscellaneous Revenue									
361-000 · Interest Earnings Escrow Acct									
Deposit	10/31/202			Interest	1110 · L...		1,241.81		1,241.81
Total 361-000 · Interest Earnings Escrow Acct							0.00	1,241.81	1,241.81
Total 360-000 · Miscellaneous Revenue							0.00	1,241.81	1,241.81
Total Income							0.00	1,241.81	1,241.81
Expense									
441-000 · Administration									
441-250 · Insurance									
Bill	10/06/202	M1...		Utah Local ...	liability i...	20000 · ...	3,500.00		3,500.00
Total 441-250 · Insurance							3,500.00	0.00	3,500.00
Total 441-000 · Administration							3,500.00	0.00	3,500.00
Total Expense							3,500.00	0.00	3,500.00
Net Ordinary Income							3,500.00	1,241.81	-2,258.19
Net Income							3,500.00	1,241.81	-2,258.19

11:14 AM
11/13/25
Accrual Basis

Carbon County Rec & Trans Local Building Authority
Profit & Loss Budget vs. Actual
January through October 2025

	Jan - Oct 25	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
360-000 · Miscellaneous Revenue				
361-000 · Interest Earnings Escrow ...	12,612.72	13,000.00	-387.28	97.0%
Total 360-000 · Miscellaneous Revenue	12,612.72	13,000.00	-387.28	97.0%
Total Income	12,612.72	13,000.00	-387.28	97.0%
Expense				
441-000 · Administration				
441-250 · Insurance	3,500.00	4,000.00	-500.00	87.5%
441-251 · Misc expence	12.00			
Total 441-000 · Administration	3,512.00	4,000.00	-488.00	87.8%
Total Expense	3,512.00	4,000.00	-488.00	87.8%
Net Ordinary Income	9,100.72	9,000.00	100.72	101.1%
Net Income	9,100.72	9,000.00	100.72	101.1%

11:13 AM
11/13/25
Accrual Basis

Carbon County Rec & Trans Local Building Authority
Balance Sheet
As of October 31, 2025

		<u>Oct 31, 25</u>
ASSETS		
Current Assets		
Checking/Savings		
1100 · Local Building Authority-...	2,870.20	
1110 · LBA General-PTIF 8016	<u>343627.77</u>	
Total Checking/Savings	<u>346497.97</u>	
Total Current Assets	<u>346497.97</u>	
TOTAL ASSETS	<u>346497.97</u>	
LIABILITIES & EQUITY		
Equity		
32000 · Retained Earnings	337397.25	
Net Income	<u>9,100.72</u>	
Total Equity	<u>346497.97</u>	
TOTAL LIABILITIES & EQUITY	<u>346497.97</u>	

**CARBON COUNTY RECREATION AND TRANSPORTATION SPECIAL SERVICE DISTRICT
LOCAL BUILDING AUTHORITY**

MEETING MINUTES – October 10, 2025

IN ATTENDANCE:

OTHERS ATTENDING:

Dennis Christensen, Chair

Laurie Bowman, Clerk

Wendy Berryman, Board Member

Jared Haddock, Commission Board Member

Kevin Axelgard, Treasurer

Christian Bryner, Legal Counsel

Smuin Rich & Marsing, Financial Consultant – Doug Rasmussen

Carbon County Golf Course – Brett Johnson - TK

Geni Hawk, Secretary

The meeting was called to order at 4:00 p.m. in the 1st floor Conference Room of the County Administration Building by Dennis Christensen.

1. Roll call – See above
2. Local Building Authority Check Register - None
3. Local Building Authority financial report See attached Motion – Doug – P&L Interest Earnings 1,235.37. Budget v Actual Jan- Sept 2025 Interest Earnings 11,370.91. Misc Expense 12.00. Balance Sheet checking/savings 348,756.16.

Seconded – Wendy

Unanimous - Laurie

4. Approval of P.O.'s, Payments and bids over \$2,000 – None
5. Adjourn as Local Building Authority and Convene as Recreation Transportation SSD.

Motion – Jared

Seconded – Kevin

Unanimous

Recreation and Transportation SSD

1. Approval of minutes

Motion to accept with spell fix – Wendy

Seconded – Laurie

Unanimous

2. Consideration and possible approve on Lot 10 Broken Mesa Phase 3 to split the parcel or sell full parcel with an easement attached - Table
3. Golf Course update – Brett – Getting ready for winter, the golf course is beautiful. The oil spill, from the crash, did not get into the water system but it did cause loss of revenue due to not being able to have golfers on the course. May need a Tees mower next year.

4. Approval of P.O.'s payments and bids over & 2,000.

5. Consideration and possible approval of Special Service District check register

Motion – Kevin

Seconded – Laurie

Unanimous

6. Consideration and possible approval of Special Service District financial report Doug – P&L Detail Mineral Lease payments carbon 53,996.55, Sanpete 119,717.30. PILT 161,586.00. Interest earnings 10,878.77. General Fund, board expense 500, Accounting services 1,645.68 Total expenses 13,107.30. Budget v actual Jan – Sept 2025 mineral lease payments 1,638,695.40 State PILT 161,586.00 Interest earnings 74,192.82, total income 1,874,474.22. General Fund Jan – Sept 2025 total expenses 83,119.76 net income 1,791,354.46. General fund balance sheet General Fund Zions 174,472.69 check for Carbon County. Total assets 3,196,954.50. Total equity 3,201,337.38. Capital Projects - Scofield Property Waste and water logistics 208.33. Miscellaneous 221,327.54. Capital Projects 37,408.97. Net Ordinary income 183,408.97. Balance sheet 6,660,517.89

Motion – Kevin

Seconded – Laurie

Unanimous

7. Other District Business: Doug will set up 2026 budget planning meeting for November and Linda will reach out.

8.

Motion to adjourn: Kevin

Seconded: Jared

Unanimous

Dennis Christensen, Chair

11:01 AM

11/13/25

Accrual Basis

Carbon County Rec&Trans SSD General Fund

Profit & Loss Detail

September 30 through October 31, 2025

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Ordinary Income/Expense									
Income									
330-000 · Intergovernmental									
335-000 · Mineral Lease Payments									
335-050 · Carbon County payments									
General Jo...	09/30/202	70s...	*		Carbon ...	11110 · ...		67,422.79	67,422.79
Total 335-050 · Carbon County payments							0.00	67,422.79	67,422.79
Total 335-000 · Mineral Lease Payments							0.00	67,422.79	67,422.79
Total 330-000 · Intergovernmental							0.00	67,422.79	67,422.79
360-000 · Miscellaneous									
361-000 · Interest Earnings									
Deposit	09/30/202				Interest	1110 · G...		10,878.77	10,878.77
Deposit	10/31/202				Interest	1110 · G...		11,048.93	21,927.70
Total 361-000 · Interest Earnings							0.00	21,927.70	21,927.70
Total 360-000 · Miscellaneous							0.00	21,927.70	21,927.70
Total Income							0.00	89,350.49	89,350.49
Gross Profit							0.00	89,350.49	89,350.49
Expense									
441-000 · Road SSD Administration									
441-250 · Office Supplies									
Bill	10/30/202	24...		Johnson Ap...	Golf Co...	20000 · ...	300.00		300.00
Total 441-250 · Office Supplies							300.00	0.00	300.00
441-290 · County Contract									
441-291 · County Contract A									
Bill	10/28/202	14...		Carbon Cou...	Road E...	20000 · ...	600,000.00		600,000.00

11:01 AM
11/13/25
Accrual Basis

Carbon County Rec&Trans SSD General Fund
Profit & Loss Detail
September 30 through October 31, 2025

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
				Total 441-291 · County Contract A			600,000.00	0.00	600,000.00
				Total 441-290 · County Contract			600,000.00	0.00	600,000.00
				441-311 · Board Expense					
Bill	10/21/202			Kevin Axelg...	Oct pay/...	20000 · ...	150.00		150.00
Bill	10/21/202			Dennis Chri...	Oct pay/...	20000 · ...	150.00		300.00
Bill	10/21/202			Laurie Bow...	Oct pay/...	20000 · ...	150.00		450.00
Bill	10/21/202			Wendy Berr...	Oct pay/...	20000 · ...	150.00		600.00
				Total 441-311 · Board Expense			600.00	0.00	600.00
				441-312 · Accounting Services					
Bill	10/06/202	53...		Smuin, Rich...	Consulti...	20000 · ...	1,912.39		1,912.39
				Total 441-312 · Accounting Services			1,912.39	0.00	1,912.39
				Total 441-000 · Road SSD Administration			602,812.39	0.00	602,812.39
				442-000 · Property Management & Maintain					
Bill	10/06/202	30...		Turf Equipm...	Golf cou...	20000 · ...	686.66		686.66
Bill	10/06/202			Intermountai...	Golf Co...	20000 · ...	9,600.00		10,286.66
				Total 442-000 · Property Management & Maintain			10,286.66	0.00	10,286.66
				Total Expense			613,099.05	0.00	613,099.05
				Net Ordinary Income			613,099.05	89,350.49	-523,748.56
				Net Income			613,099.05	89,350.49	-523,748.56

11:04 AM
11/13/25
Accrual Basis

Carbon County Rec&Trans SSD General Fund
Profit & Loss Budget vs. Actual
January through October 2025

	Jan - Oct 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
330-000 · Intergovernmental				
335-000 · Mineral Lease Payments				
335-050 · Carbon County payments	739,141.84	1,800,000.00	-1,060,858.16	41.1%
335-100 · Emery County payments	298,611.00	200,000.00	98,611.00	149.3%
335-200 · Sanpete County payments	668,365.35	200,000.00	468,365.35	334.2%
Total 335-000 · Mineral Lease Payments	1,706,118.19	2,200,000.00	-493,881.81	77.6%
336-000 · State of Utah P.I.L.T.	161,586.00	150,000.00	11,586.00	107.7%
Total 330-000 · Intergovernmental	1,867,704.19	2,350,000.00	-482,295.81	79.5%
360-000 · Miscellaneous				
361-000 · Interest Earnings	85,241.75	40,000.00	45,241.75	213.1%
Total 360-000 · Miscellaneous	85,241.75	40,000.00	45,241.75	213.1%
380-000 · Contributions-Income				
389-000 · Transfer from Capital Proj...	0.00	1,553,250.00	-1,553,250.00	0.0%
Total 380-000 · Contributions-Income	0.00	1,553,250.00	-1,553,250.00	0.0%
Total Income	1,952,945.94	3,943,250.00	-1,990,304.06	49.5%
Gross Profit	1,952,945.94	3,943,250.00	-1,990,304.06	49.5%
Expense				
441-000 · Road SSD Administration				
441-230 · Travel	60.30	500.00	-439.70	12.1%
441-250 · Office Supplies	492.00	750.00	-258.00	65.6%
441-290 · County Contract				
441-291 · County Contract A	600,000.00	2,600,000.00	-2,000,000.00	23.1%
441-292 · County Contract B	0.00	150,000.00	-150,000.00	0.0%

11:04 AM
11/13/25
Accrual Basis

Carbon County Rec&Trans SSD General Fund
Profit & Loss Budget vs. Actual
January through October 2025

	Jan - Oct 25	Budget	\$ Over Budget	% of Budget
441-290 · County Contract - Other	<u>0.00</u>	<u>10,000.00</u>	<u>-10,000.00</u>	<u>0.0%</u>
Total 441-290 · County Contract	600,000.00	2,760,000.00	-2,160,000.00	21.7%
441-311 · Board Expense	5,600.00	8,000.00	-2,400.00	70.0%
441-312 · Accounting Services	16,618.27	24,000.00	-7,381.73	69.2%
441-314 · Legal Services	0.00	3,000.00	-3,000.00	0.0%
441-315 · Annual Audit Services	9,800.00	12,000.00	-2,200.00	81.7%
441-510 · Insurance	4,382.88	5,000.00	-617.12	87.7%
Total 441-000 · Road SSD Administration	636,953.45	2,813,250.00	-2,176,296.55	22.6%
442-000 · Property Management & Main...	63,648.24	80,000.00	-16,351.76	79.6%
481-000 · Miscellaneous Contributions				
481-545 · Debt payments	<u>0.00</u>	<u>1,050,000.00</u>	<u>-1,050,000.00</u>	<u>0.0%</u>
Total 481-000 · Miscellaneous Contribu...	0.00	1,050,000.00	-1,050,000.00	0.0%
482-000 · Contributions				
482-545 · Transfer to Other Funds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total 482-000 · Contributions	0.00	0.00	0.00	0.0%
Total Expense	700,601.69	3,943,250.00	-3,242,648.31	17.8%
Net Ordinary Income	1,252,344.25	0.00	1,252,344.25	100.0%
Net Income	<u>1,252,344.25</u>	<u>0.00</u>	<u>1,252,344.25</u>	<u>100.0%</u>

11:20 AM
11/13/25
Accrual Basis

Carbon County Rec&Trans SSD Capital Projects
Profit & Loss Detail
October 2025

Type	Date	Num	Adj	Name	Memo	Cl	Split	Debit	Credit	Balance
Ordinary Income/Expense										
Income										
360-000 · Miscellaneous										
361-000 · Interest Earnings										
Deposit	10/31/202				Interest	1110 · C...		24,145.95		24,145.95
Total 361-000 · Interest Earnings								0.00	24,145.95	24,145.95
Total 360-000 · Miscellaneous								0.00	24,145.95	24,145.95
Total Income								0.00	24,145.95	24,145.95
Expense										
450-000 · Capital Projects										
451-753 · Scofield Property Management										
Bill	10/14/202	113...		Waste and ...	restroo...	20000 · ...		208.33		208.33
Total 451-753 · Scofield Property Management								208.33	0.00	208.33
Total 450-000 · Capital Projects								208.33	0.00	208.33
Total Expense								208.33	0.00	208.33
Net Ordinary Income								208.33	24,145.95	23,937.62
Net Income								208.33	24,145.95	23,937.62

11:22 AM

11/13/25

Accrual Basis

Carbon County Rec&Trans SSD Capital Projects
Profit & Loss Budget vs. Actual
January through October 2025

	<u>Jan - Oct 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
360-000 · Miscellaneous				
361-000 · Interest Earnings	243,973.49	230,000.00	13,973.49	106.1%
362-000 · Pasture Lease	1,500.00	1,500.00	0.00	100.0%
Total 360-000 · Miscellaneous	245,473.49	231,500.00	13,973.49	106.0%
380-000 · Contributions	0.00	0.00	0.00	0.0%
Total Income	245,473.49	231,500.00	13,973.49	106.0%
Expense				
441-000 · Administration	12.00			
450-000 · Capital Projects				
451-753 · Scofield Property Manage...	3,517.30	2,500.00	1,017.30	140.7%
451-754 · Golf Course Electrical	33,100.00	75,000.00	-41,900.00	44.1%
451-762 · Garley Wash	0.00	35,000.00	-35,000.00	0.0%
451-763 · Flood Mitigation	1,000.00	2,000.00	-1,000.00	50.0%
Total 450-000 · Capital Projects	37,617.30	114,500.00	-76,882.70	32.9%
66000 · transfer to General Fund	0.00	1,553,250.00	-1,553,250.00	0.0%
Total Expense	37,629.30	1,667,750.00	-1,630,120.70	2.3%
Net Ordinary Income	207,844.19	-1,436,250.00	1,644,094.19	-14.5%
Net Income	207,844.19	-1,436,250.00	1,644,094.19	-14.5%

11:21 AM
11/13/25
Accrual Basis

Carbon County Rec&Trans SSD Capital Projects
Balance Sheet
As of October 31, 2025

<u>Oct 31, 25</u>	
ASSETS	
Current Assets	
Checking/Savings	
1100 · Capital Projects Fund-Z...	3,361.95
1110 · Capital Projects fund-P...	<u>6681093.56</u>
Total Checking/Savings	<u>6684455.51</u>
Total Current Assets	<u>6684455.51</u>
TOTAL ASSETS	<u>6684455.51</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	6476611.32
Net Income	<u>207,844.19</u>
Total Equity	<u>6684455.51</u>
TOTAL LIABILITIES & EQUITY	<u>6684455.51</u>

TENTATIVE 2026

11:20 AM
11/04/25
Accrual Basis

Carbon County Rec & Trans Local Building Authority
Profit & Loss Budget Overview
January through December 2026

	Jan - Dec 26
Ordinary Income/Expense	
Income	
360-000 · Miscellaneous Revenue	
361-000 · Interest Earnings Escrow Acct	13,000.00
Total 360-000 · Miscellaneous Revenue	13,000.00
Total Income	13,000.00
Expense	
441-000 · Administration	
441-250 · Insurance	4,000.00
Total 441-000 · Administration	4,000.00
Total Expense	4,000.00
Net Ordinary Income	9,000.00
Net Income	9,000.00

11:15 AM
11/04/25
Accrual Basis

Carbon County Rec&Trans SSD General Fund
Profit & Loss Budget Overview
January through December 2026

	Jan - Dec 26
Ordinary Income/Expense	
Income	
330-000 · Intergovernmental	
335-000 · Mineral Lease Payments	
335-050 · Carbon County payments	1,000,000.00
335-100 · Emery County payments	300,000.00
335-200 · Sanpete County payments	800,000.00
Total 335-000 · Mineral Lease Payments	2,100,000.00
336-000 · State of Utah P.I.L.T.	162,000.00
Total 330-000 · Intergovernmental	2,262,000.00
360-000 · Miscellaneous	
361-000 · Interest Earnings	60,000.00
Total 360-000 · Miscellaneous	60,000.00
Total Income	2,322,000.00
Gross Profit	2,322,000.00
Expense	
441-000 · Road SSD Administration	
441-230 · Travel	500.00
441-250 · Office Supplies	750.00
441-290 · County Contract	
441-291 · County Contract A	540,000.00
441-292 · County Contract B <i>PILT</i>	162,000.00
441-290 · County Contract - Other	10,000.00

11:15 AM
11/04/25
Accrual Basis

Carbon County Rec&Trans SSD General Fund
Profit & Loss Budget Overview
January through December 2026

	Jan - Dec 26
Total 441-290 · County Contract	712,000.00
441-311 · Board Expense	8,000.00
441-312 · Accounting Services	24,000.00
441-314 · Legal Services	3,000.00
441-315 · Annual Audit Services	12,000.00
441-510 · Insurance	5,000.00
 Total 441-000 · Road SSD Administration	 765,250.00
 442-000 · Property Management & Maintain	 80,000.00
 481-000 · Miscellaneous Contributions	
481-545 · Debt payments	1,053,000.00
 Total 481-000 · Miscellaneous Contributions	 1,053,000.00
 482-000 · Contributions	
482-544 · Appropriated Income Fund Balanc	 423,750.00
 Total 482-000 · Contributions	 423,750.00
 Total Expense	 2,322,000.00
 Net Ordinary Income	 0.00
 Net Income	 0.00

11:25 AM
11/04/25
Accrual Basis

Carbon County Rec&Trans SSD Capital Projects
Profit & Loss Budget Overview
January through December 2026

	Jan - Dec 26
Ordinary Income/Expense	
Income	
360-000 · Miscellaneous	
361-000 · Interest Earnings	210,000.00
362-000 · Pasture Lease	1,500.00
Total 360-000 · Miscellaneous	211,500.00
Total Income	211,500.00
Expense	
450-000 · Capital Projects	
451-753 · Scofield Property Management	3,500.00
451-755 · Golf Course - Equipment	75,000.00
451-762 · Garley Wash	35,000.00
451-763 · Flood Mitigation	2,000.00
Total 450-000 · Capital Projects	115,500.00
Total Expense	115,500.00
Net Ordinary Income	96,000.00
Net Income	96,000.00

Carbon County Rec & Trans Local Building Authority

11/13/2025 11:10 AM

Register: 1100 · Local Building Authority-Zions

From 10/01/2025 through 10/31/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/06/2025	eftps	Utah Local Governm...	20000 · Accounts Paya...	liability insuran...	3,500.00	X		2,870.20

Carbon County Rec&Trans SSD General Fund

11/13/2025 10:58 AM

Register: 1100 · General Fund-Zions

From 10/01/2025 through 10/31/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/06/2025	1863	Intermountain Farme...	20000 · Accounts Paya...	Golf Course mi...	9,600.00	X		164,872.69
10/06/2025	1864	Smuin, Rich and Mar...	20000 · Accounts Paya...	Consulting Sep...	1,912.39	X		162,960.30
10/06/2025	1865	Turf Equipment & Irr...	20000 · Accounts Paya...	sprinkler/irrigat...	686.66	X		162,273.64
10/21/2025	1866	Dennis Christensen	20000 · Accounts Paya...	Oct pay/Oct 20...	150.00	X		162,123.64
10/21/2025	1867	Kevin Axelgard	20000 · Accounts Paya...	Oct pay/Oct 20...	150.00			161,973.64
10/21/2025	1868	Laurie Bowman	20000 · Accounts Paya...	Oct pay/Oct 20...	150.00	X		161,823.64
10/21/2025	1869	Wendy Berryman	20000 · Accounts Paya...	Oct pay/Oct 20...	150.00			161,673.64
10/28/2025	1870	Carbon County	20000 · Accounts Paya...	Road Equipment	600,000.00			-438,326.36
10/29/2025			1110 · General Fund-P...	Deposit		X	450,000.00	11,673.64
10/30/2025	1871	Johnson Appraisal of...	20000 · Accounts Paya...	Golf Course pr...	300.00			11,373.64

Carbon County Rec&Trans SSD Capital Projects

11/13/2025 11:18 AM

Register: 1100 · Capital Projects Fund-Zions

From 10/01/2025 through 10/31/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/14/2025			1110 · Capital Projects...	Deposit		X	1,000.00	3,570.28
10/14/2025	2261	Waste and Water Loc...	20000 · Accounts Paya...	10/6/25-11/2/25	208.33	X		3,361.95



**CARBON
COUNTY
UTAH**

**Carbon County
Administration Building**
731 East 100 North
Price, UT 84501
Office: (435) 636-3226

Honored Board Members,

Carbon County Recreation Transportation board or CCRSTD we would like to express our appreciation for your willingness to serve our community by serving on this board. You have taken seriously your duty to be good stewards of the funds that are entrusted to you. While not always easy, we respect the difficult decisions you are making in the face of declining revenues.

With your revenues up even if it is slightly and possibly only for a short period of time this provides us the ability to continue to meet our obligations and an opportunity to catch up on some of the needs we have at the county. With that being said, we would like to request continued payment of our debt contract. We would also like to use the PILT payment to meet some of our other obligations.

In addition to the debt payment and the PILT funding we would like to request an additional amount for the County Road Shop expenses of \$ 540,000.

Carbon County request for funding

Debt Payment	\$ 1,052,490.00
PILT Payment	\$ 161,586.00
Road Shop Purchase	\$ 540,000.00
Administrative Services	\$ 10,000.00

Thank you for considering our request and for you continued support of Carbon County and our needs.

Respectfully,

Commission Chair, Larry Jensen

Commissioner Tony Martines

Commissioner Jared Haddock

Jared Haddock
Commissioner
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