



MILFORD CITY COUNCIL NOTICE AND AGENDA

PUBLIC NOTICE IS HEREBY GIVEN that the City Council of Milford, Utah will hold a regular meeting at **4:00 PM** at the **Milford City Administrative Office, Council Chambers, 26 South 100 West, Milford, Utah** for the purposes described below on **Tuesday, January 20, 2026**.

- 1. MAYOR'S WELCOME & CALL TO ORDER:** Roll Call & Pledge of Allegiance
- 2. CONFLICTS OF INTEREST** – Declaration of any potential conflicts of interest relating to agenda items
- 3. VISITORS**
 - a. Trish Stewart – Provide ideas for the America250 Utah
- 4. CONSENT ISSUES**
Presentation of Financial reports November 2025 and December 2025, approval of bills and payroll, and approval of minutes for November 18, 2025 Regular Council Meeting
- 5. NEW BUSINESS**
 - a. Conflict of Interest Disclosure Forms
 - b. Library Board Appointment
 - c. 2026 Appointments and Committee Review
 - d. Presentation for consideration: Approval of bids - Old Fire Station; Map Copier
 - e. Presentation for consideration: Approval of Lease Agreement for vehicle parking at Milford Airport - I Got Poop
 - f. Presentation for consideration: Approval of State Treasury Withdrawal for Library Bond payment
 - g. Presentation for consideration: Temporary Change Applications with Christiansen Farms and Lary Carter's Farm
 - h. Approval of Corrective Action Plan – State Auditor's Office
 - i. Discussion: Long Term Plan for Backhoe equipment
 - j. Presentation for consideration: Accounting Software
 - k. Discussion: Update on Housing in Milford
 - l. Discussion: Utah Local Governments Trust (TRUST) Integrity Promise Program update
- 6. OLD BUSINESS**
 - a. Discussion: IOOF Cemetery Plots Policy Review
 - b. Discussion: America250 Funding options
 - c. Declaration of Surplus: scrap metal at maintenance shed
- 7. ORDINANCE AND RESOLUTIONS**
 - a. Resolution 1-2026 "Setting Penalty on Accounts Receivables Balances"
 - b. Ordinance 1-2026 "Vacating Alley"
- 8. STAFF REPORTS AND COMMENTS**
 - Leo Kanell, City Attorney
 - Benjamin Stewart, City Foreman
 - Makayla Bealer, City Administrator
 - Lisa Thompson, Zoning Administrator
 - Monica Seifers, City Recorder
- 9. COUNCIL REPORTS AND COMMENTS**
 - Nolan Davis, Mayor: Economic Development; Public Safety
 - Russell Smith: Public Works
 - Ian Spaulding: Recreation; Buildings
 - Scott Symond: Library; Streets/Drainage
 - Les Whitney: City Parks/Cemetery; Equipment
 - Tayson Willis: Airport; Land Use

10. ADJOURNMENT

Notice: The City Council may adjourn to Executive Session pursuant to the provisions of §52-4-204 and §52-4-205, Utah Code Annotated (1953), as amended.

CERTIFICATE OF DELIVERY & POSTING

I, Monica D. Seifers, duly appointed and acting City Recorder do hereby certify that the above Notice and Agenda was posted in three public places within the Milford City Limits on this 15th day of January, 2026. These public places being 1) Milford City Office; 2) U.S. Post Office; and 3) Milford Public Library. The foregoing Notice and Agenda was also delivered to each member of the governing body and posted on www.utah.gov/pmn and linked to www.milfordcityutah.com and the Milford City Facebook page.

CITY OF MILFORD
COMBINED CASH INVESTMENT
NOVEMBER 30, 2025

COMBINED CASH ACCOUNTS

| | | |
|----------|--------------------------------|--------------|
| 01-11110 | CASH IN CHECKING - WELLS FARGO | 230,928.96 |
| 01-11120 | CASH IN CHECKING - UIB | 74,035.96 |
| 01-11130 | CASH IN CHECKING - VENMO-UIB | 101.00 |
| 01-11310 | PETTY CASH | 300.00 |
| 01-11400 | RETURNED CHECKS - CLEARING | 251.98 |
| 01-11610 | CASH-STATE TREASURER-COMBINED | 3,798,071.76 |
| 01-11750 | UTILITY CASH - A/R CLEARING | 3,445.68 |

| | | |
|----------|--------------------------------|-----------------|
| | TOTAL COMBINED CASH | 4,107,135.34 |
| 01-11810 | ST TREAS-DESIGNATED-WATER | (804,317.42) |
| 01-11815 | ST TREAS-DESIGNATED-SEWER | (845,851.19) |
| 01-11816 | ST TREAS-DESIGNATED-GEN FUND | (610,709.56) |
| 01-11817 | ST TREAS-DESIGNATED-LIBRARY | 95.55 |
| 01-11819 | ST TREAS- RECREATION COMPLEX | (22,483.89) |
| 01-11860 | ST TREAS-RESTRICTED-BOND 3SO24 | (135,715.91) |
| 01-11865 | ST TREAS-RESTRICTED-MAIN S3024 | (90,044.14) |
| 01-11880 | STATE TREAS-RESTRICTED-LIBRARY | (56,849.46) |
| 01-11885 | STATE TREAS-RESTRICTED-ADMIN B | (246,000.00) |
| 01-11900 | TOTAL ALLOCATION TO OTHER FUND | (1,295,259.32) |

| | |
|------------------------|-----|
| TOTAL UNALLOCATED CASH | .00 |
|------------------------|-----|

CASH ALLOCATION RECONCILIATION

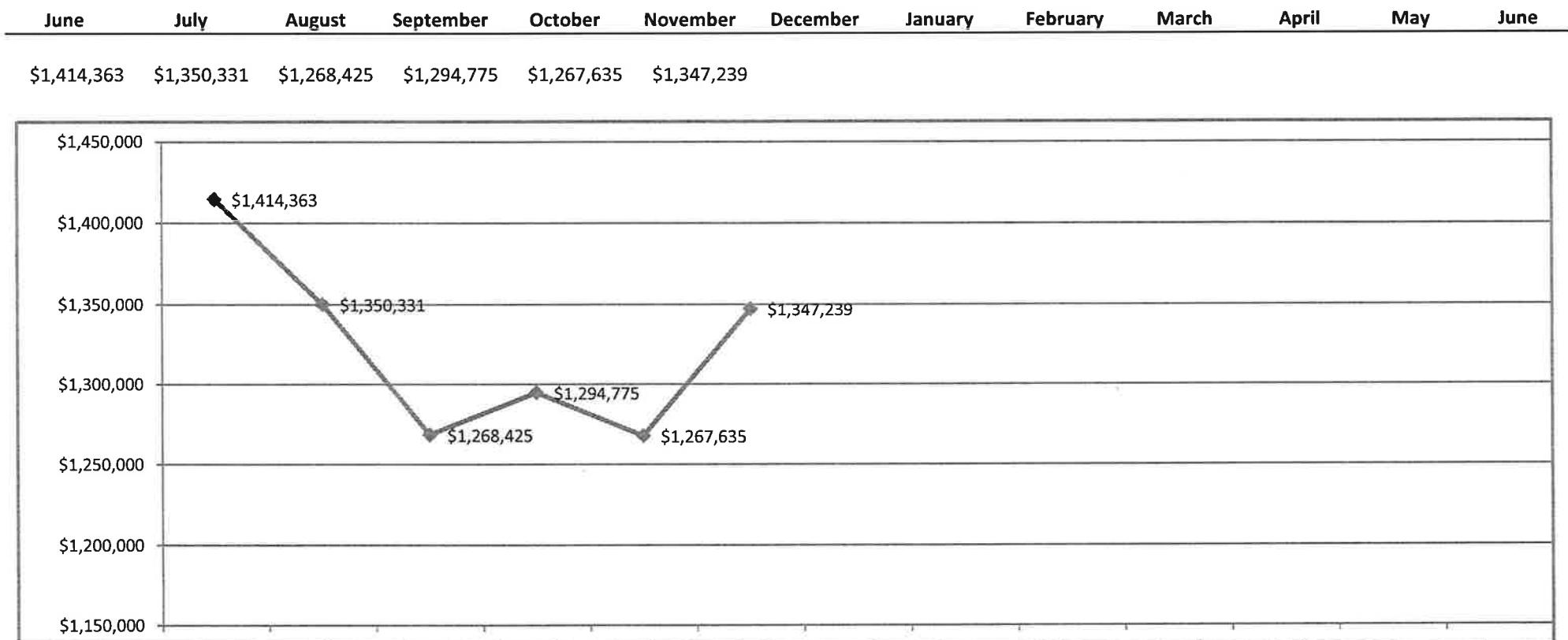
| | | |
|----|---------------------------------|--------------|
| 10 | ALLOCATION TO GENERAL FUND | 697,059.15 |
| 30 | ALLOCATION TO DEBT SERVICE FUND | (80,657.45) |
| 51 | ALLOCATION TO WATER FUND | 278,730.08 |
| 52 | ALLOCATION TO SEWER FUND | 400,127.54 |

| | |
|---|-----------------|
| TOTAL ALLOCATIONS TO OTHER FUNDS | 1,295,259.32 |
| ALLOCATION FROM COMBINED CASH FUND - 01-11900 | (1,295,259.32) |

| | |
|-----------------------------------|-----|
| ZERO PROOF IF ALLOCATIONS BALANCE | .00 |
|-----------------------------------|-----|

Utah State Treasury Report 2025-2026

Historical Fund Balance
City of Milford
Unaudited
2025-2026



Retained Earnings

Low = 5% of General Fund Revenue

Actual Revenue YTD

\$750,230.93

Retained Earnings

\$37,511.55

High = 35% of General Fund Budget

Budget Revenue 2025-2026

\$2,278,111.83

\$797,339.14

Current Month Retained Earnings

\$1,347,238.75

CITY OF MILFORD
BALANCE SHEET
NOVEMBER 30, 2025

GENERAL FUND

ASSETS

| | | |
|----------|------------------------------|-------------|
| 10-11900 | CASH - COMBINED FUND | 697,059.15 |
| 10-12100 | ST TREAS-DESIGNATED-GEN FUND | 610,709.56 |
| 10-12110 | ST TREAS-DESIGNATED-LIBRARY | (95.55) |
| 10-12140 | ST TREAS-RECREATION COMPLEX | 22,483.89 |
| 10-13110 | ACCOUNTS RECEIVABLE | 11,975.19 |
| 10-13113 | AR/CREDIT CARD, AIRPORT | (1,515.83) |
| 10-13114 | ACCOUNTS RECEIVABLE-MISC. | 13,257.40 |
| 10-13115 | PROPERTY TAX RECEIVABLE | 128,569.00 |
| 10-15110 | INVENTORY-AIRPORT FUEL | 31,410.99 |
| 10-15120 | PREPAID INSURANCE | 15,648.37 |

TOTAL ASSETS

1,529,502.17

LIABILITIES AND EQUITY

LIABILITIES

| | | |
|----------|-----------------------------|-------------|
| 10-21310 | ACCOUNTS PAYABLE | (1,016.61) |
| 10-22210 | FICA PAYABLE | (145.93) |
| 10-22230 | STATE WITHHOLDING PAYABLE | 2,645.73 |
| 10-22240 | EMPLOYMENT SECURITY | (725.57) |
| 10-22250 | WORKER COMPENSATION PAYABLE | 1,776.52 |
| 10-22300 | RETIREMENT PAYABLE | 4,301.22 |
| 10-22310 | DISABILITY PAYABLE | (88.47) |
| 10-22500 | HEALTH INSURANCE PAYABLE | (6,165.07) |
| 10-22510 | LIFE INSURANCE PAYABLE | 533.72 |
| 10-22600 | 401 K PAYABLE | 679.74 |
| 10-22601 | FLEX PLAN | 1,598.02 |
| 10-22700 | MISC. PAYROLL DEDUCTIONS | 1,015.52 |
| 10-23000 | DEFERRED REVENUES | 49,285.60 |

TOTAL LIABILITIES

53,694.42

FUND EQUITY

| | | |
|----------|--------------------------------|------------|
| 10-26100 | DEFERRED INFLOW-PROPERTY TAXES | 128,569.00 |
|----------|--------------------------------|------------|

UNAPPROPRIATED FUND BALANCE:

| | | |
|----------|---------------------------------|--------------|
| 10-29800 | FUND BALANCE-UNRESERVED | 1,357,702.41 |
| | REVENUE OVER EXPENDITURES - YTD | (10,463.66) |

BALANCE - CURRENT DATE

1,347,238.75

TOTAL FUND EQUITY

1,475,807.75

TOTAL LIABILITIES AND EQUITY

1,529,502.17

CITY OF MILFORD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|-------------------|-------------------|-------------------|-------------------|-------------|
| TAXES | | | | | |
| 10-31-100 PROPERTY TAXES-CURRENT | 13,976.98 | 19,493.14 | 128,130.00 | 108,636.86 | 15.2 |
| 10-31-200 PROPERTY TAXES-DELINQUENT | .00 | 997.07 | 6,500.00 | 5,502.93 | 15.3 |
| 10-31-300 SALES AND USE TAX | 86,088.69 | 300,016.53 | 500,000.00 | 199,983.47 | 60.0 |
| 10-31-400 CABLEVISION FRANCHISE TAX | .00 | .00 | 100.00 | 100.00 | .0 |
| 10-31-402 PACIFICORP FRANCHISE TAX | 12,350.70 | 72,235.41 | 140,000.00 | 67,764.59 | 51.6 |
| 10-31-403 QUESTAR FRANCHISE TAX | .00 | 2,802.59 | 45,000.00 | 42,197.41 | 6.2 |
| 10-31-408 TELECOMMUNICATIONS TAX REVENUE | 1,272.70 | 8,232.98 | 15,000.00 | 6,767.02 | 54.9 |
| 10-31-700 FEE-IN-LIEU OF PERSONAL PROP. | 1,467.00 | 29,677.45 | 40,000.00 | 10,322.55 | 74.2 |
| TOTAL TAXES | 115,156.07 | 433,455.17 | 874,730.00 | 441,274.83 | 49.6 |
| LICENSES AND PERMITS | | | | | |
| 10-32-100 BUSINESS LICENSE AND PERMITS | 100.00 | 835.00 | 5,000.00 | 4,165.00 | 16.7 |
| 10-32-210 BUILDING PERMITS | .00 | 9,518.82 | 20,000.00 | 10,481.18 | 47.6 |
| 10-32-220 IMPACT FEES - GENERAL FUND | .00 | 2,020.92 | 2,000.00 | (20.92) | 101.1 |
| 10-32-230 OTHER DEVELOPMENT REVENUE | .00 | 165.00 | 1,000.00 | 835.00 | 16.5 |
| TOTAL LICENSES AND PERMITS | 100.00 | 12,539.74 | 28,000.00 | 15,460.26 | 44.8 |
| INTERGOVERNMENTAL REVENUE | | | | | |
| 10-33-550 COUNTY ALLOTTMENT - LIBRARY | .00 | .00 | 41,883.33 | 41,883.33 | .0 |
| 10-33-560 CLASS "C" ROAD FUNDS | 23,512.14 | 68,871.46 | 200,000.00 | 131,128.54 | 34.4 |
| 10-33-701 LIBRARY GRANT REVENUE | .00 | 538.00 | 4,844.00 | 4,306.00 | 11.1 |
| 10-33-702 LIBRARY SMALL GRANT REVENUE | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 10-33-703 MUNICIPAL SMALL GRANT-REVENUE | .00 | 16,000.00 | 93,250.00 | 77,250.00 | 17.2 |
| 10-33-709 RURAL COMMUNITY GRANT-IP ROAD | 45,000.00 | 45,000.00 | .00 | (45,000.00) | .0 |
| TOTAL INTERGOVERNMENTAL REVENUE | 68,512.14 | 130,409.46 | 342,977.33 | 212,567.87 | 38.0 |

CITY OF MILFORD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|------------------------------------|--------------------------------|------------------|-------------------|-------------------|-------------------|-------------|
| CHARGES FOR SERVICES | | | | | | |
| 10-34-600 | CITY RECREATION-MENS SOFTBALL | .00 | .00 | 1,200.00 | 1,200.00 | .0 |
| 10-34-601 | CITY RECREATION-COED SOFTBALL | .00 | 860.00 | 1,400.00 | 540.00 | 61.4 |
| 10-34-603 | CITY RECREATION-SUMMER YOUTH | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 10-34-604 | CITY RECREATION-GIRLS SOFTBALL | .00 | 3,990.00 | 17,000.00 | 13,010.00 | 23.5 |
| 10-34-605 | CITY RECREATION - FLAG FOOTBAL | .00 | 900.00 | 850.00 | (50.00) | 105.9 |
| 10-34-606 | CITY RECREATION- FULL FOOTBALL | 70.00 | 5,505.00 | 7,500.00 | 1,995.00 | 73.4 |
| 10-34-607 | CITY RECREATION-BABE RUTH | .00 | .00 | 4,500.00 | 4,500.00 | .0 |
| 10-34-608 | CITY RECREATION - VOLLEYBALL | 60.00 | 1,280.00 | 1,900.00 | 620.00 | 67.4 |
| 10-34-609 | CITY RECREATION - WRESTLING | 120.00 | 600.00 | 2,000.00 | 1,400.00 | 30.0 |
| 10-34-610 | CITY RECREATION-BOY BASKETBALL | 440.00 | 1,960.00 | 4,000.00 | 2,040.00 | 49.0 |
| 10-34-620 | CITY RECREATION - SOCCER | .00 | 330.00 | 3,000.00 | 2,670.00 | 11.0 |
| 10-34-630 | CITY RECREATION - CAL RIPKEN | .00 | .00 | 8,500.00 | 8,500.00 | .0 |
| 10-34-635 | CITY RECREATION -MACHINE PITCH | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-34-640 | CITY RECREATION-GIRL BASKETBAL | 360.00 | 1,290.00 | 3,000.00 | 1,710.00 | 43.0 |
| 10-34-650 | CITY RECREATION - TRACK/FIELD | .00 | 75.00 | 2,000.00 | 1,925.00 | 3.8 |
| 10-34-660 | LIONS CLUB TOURNAMENT REVENUE | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 10-34-720 | GOLF FEES | 66.00 | 2,830.43 | 5,000.00 | 2,169.57 | 56.6 |
| 10-34-730 | SWIM FEES | .00 | 3,701.50 | 12,000.00 | 8,298.50 | 30.9 |
| 10-34-732 | SWIM POOL - COUNTY M&O | .00 | .00 | 129,404.50 | 129,404.50 | .0 |
| 10-34-740 | RECREATION COMPLEX DONATIONS | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 10-34-750 | MISCELLANEOUS REVENUE-RECREAT | .00 | 1.00 | .00 | (1.00) | .0 |
| 10-34-760 | JULY 4TH REVENUE | .00 | 12,683.75 | 28,000.00 | 15,316.25 | 45.3 |
| 10-34-770 | CHRISTMAS LIGHT PROJECT | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-34-775 | MES BOOSTER CLUB | 344.00 | 4,696.36 | 10,000.00 | 5,303.64 | 47.0 |
| 10-34-776 | COMMUNITY EASTER EGG HUNT | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| 10-34-780 | CHRISTMAS LIGHT PARADE | 32.00 | 5,026.56 | 4,500.00 | (526.56) | 111.7 |
| 10-34-810 | SALE OF CEMETERY LOTS | .00 | 2,000.00 | 8,000.00 | 6,000.00 | 25.0 |
| 10-34-820 | PERPETUAL CARE | 100.00 | 500.00 | 2,000.00 | 1,500.00 | 25.0 |
| 10-34-830 | CEMETERY OPENING AND CLOSING | 300.00 | 1,200.00 | 4,000.00 | 2,800.00 | 30.0 |
| 10-34-840 | COLLECTION COSTS - GARBAGE | 10,452.79 | 50,278.14 | 105,000.00 | 54,721.86 | 47.9 |
| 10-34-900 | AIRPORT COUNTY DONATION | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-34-910 | AIRPORT FUEL SALES | 4,012.74 | 20,813.28 | 80,500.00 | 59,686.72 | 25.9 |
| 10-34-920 | HANGER AND TIE DOWN | 595.00 | 2,975.00 | 7,900.00 | 4,925.00 | 37.7 |
| 10-34-950 | AIRPORT CONCESSION REVENUE | 9.00 | 133.00 | 100.00 | (33.00) | 133.0 |
| TOTAL CHARGES FOR SERVICES | | 16,961.53 | 123,629.02 | 497,254.50 | 373,625.48 | 24.9 |
| MISCELLANEOUS REVENUE | | | | | | |
| 10-36-300 | BUILDING RENTALS AND LEASES | 375.00 | 1,925.00 | 12,500.00 | 10,575.00 | 15.4 |
| 10-36-301 | AT&T LEASE REVENUE | 620.81 | 3,104.05 | 7,500.00 | 4,395.95 | 41.4 |
| 10-36-302 | INFOWEST LEASE REVENUE | 75.00 | 375.00 | 900.00 | 525.00 | 41.7 |
| 10-36-310 | CONCESSION REVENUE | .00 | 3,466.38 | 15,000.00 | 11,533.62 | 23.1 |
| TOTAL MISCELLANEOUS REVENUE | | 1,070.81 | 8,870.43 | 35,900.00 | 27,029.57 | 24.7 |

CITY OF MILFORD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|-----------------------------|--------------------------------|-------------------|-------------------|---------------------|---------------------|-------------|
| INTEREST/OTHER | | | | | | |
| 10-38-100 | INTEREST EARNINGS/GENERAL FUND | 6,166.96 | 33,209.99 | 74,000.00 | 40,790.01 | 44.9 |
| 10-38-400 | LIBRARY FINES AND FEES | 122.19 | 289.64 | 1,000.00 | 710.36 | 29.0 |
| 10-38-410 | KINNEY KIDS DONATIONS | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-38-500 | SUMMER READING DONATIONS | .00 | .00 | 600.00 | 600.00 | .0 |
| 10-38-800 | 150TH BIRTHDAY DONATIONS | .00 | .00 | 150.00 | 150.00 | .0 |
| 10-38-900 | MISCELLANEOUS REVENUE | .00 | 7,827.48 | 423,000.00 | 415,172.52 | 1.9 |
| TOTAL INTEREST/OTHER | | 6,289.15 | 41,327.11 | 499,250.00 | 457,922.89 | 8.3 |
| TOTAL FUND REVENUE | | | | | | |
| | | 208,089.70 | 750,230.93 | 2,278,111.83 | 1,527,880.90 | 32.9 |

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-----------------------|--------------------------------|------------------|-------------------|-------------------|-------------------|-------------|
| LEGISLATIVE | | | | | | |
| 10-41-110 | SALARIES - MAYOR AND COUNCIL | 2,600.00 | 13,000.00 | 31,200.00 | 18,200.00 | 41.7 |
| 10-41-130 | BENEFITS - MAYOR AND COUNCIL | 238.74 | 1,127.94 | 3,500.00 | 2,372.06 | 32.2 |
| | TOTAL LEGISLATIVE | 2,838.74 | 14,127.94 | 34,700.00 | 20,572.06 | 40.7 |
| ADMINISTRATIVE | | | | | | |
| 10-43-110 | SALARIES & WAGES - ADMIN/TREAS | 7,063.02 | 36,410.22 | 84,787.04 | 48,376.82 | 42.9 |
| 10-43-111 | SALARIES & WAGES - ADMIN ASST | 5,607.03 | 28,402.24 | 65,851.76 | 37,449.52 | 43.1 |
| 10-43-113 | SALARIES & WAGES - RECORDER | 1,536.34 | 7,840.12 | 18,210.14 | 10,370.02 | 43.1 |
| 10-43-115 | SALARIES & WAGES - 5TH MAN | .00 | .00 | 40,000.00 | 40,000.00 | .0 |
| 10-43-130 | BENEFITS - ADMINISTRATOR/TREAS | 4,413.59 | 23,810.88 | 60,282.27 | 36,471.39 | 39.5 |
| 10-43-131 | BENEFITS - ADMIN ASST | 3,915.89 | 18,307.62 | 53,058.02 | 34,750.40 | 34.5 |
| 10-43-134 | BENEFITS - RECORDER | 874.20 | 4,424.29 | 12,109.35 | 7,685.06 | 36.5 |
| 10-43-135 | BENEFITS - 5TH MAN | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 10-43-210 | DUES, SUBSCRIPTIONS & DONATION | .00 | 730.00 | 2,500.00 | 1,770.00 | 29.2 |
| 10-43-215 | DOT DRUG PROGRAM | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-43-220 | NOTICES AND PUBLICATIONS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-43-230 | TRAVEL AND CONFERENCES | 303.80 | 528.80 | 6,000.00 | 5,471.20 | 8.8 |
| 10-43-239 | COMPUTER SERVICE CONTRACT | .00 | 500.00 | 500.00 | .00 | 100.0 |
| 10-43-240 | OFFICE SUPPLIES AND EXPENSE | 1,929.68 | 11,831.08 | 18,000.00 | 6,168.92 | 65.7 |
| 10-43-241 | PROGRAMING AND EQUIPMENT | 1,719.36 | 10,040.73 | 31,509.29 | 21,468.56 | 31.9 |
| 10-43-242 | PLANNING AND ZONING EXPENSE | .00 | .00 | 37,000.00 | 37,000.00 | .0 |
| 10-43-243 | MAIN STREET BEAUTIFICATION | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-43-244 | ECONOMIC DEVELOPMENT | 10,000.00 | 10,000.00 | 10,000.00 | .00 | 100.0 |
| 10-43-270 | UTILITIES - OFFICE | 289.40 | 1,988.77 | 4,500.00 | 2,511.23 | 44.2 |
| 10-43-272 | UTILITIES - TELEVISION | .00 | 113.98 | 400.00 | 286.02 | 28.5 |
| 10-43-273 | UTILITIES - FIRE ALARM | 300.84 | 601.68 | 1,500.00 | 898.32 | 40.1 |
| 10-43-280 | TELEPHONE - OFFICE | 329.00 | 1,258.37 | 4,000.00 | 2,741.63 | 31.5 |
| 10-43-281 | EMPLOYEE CELL PHONES | 1,440.00 | 1,440.00 | 3,360.00 | 1,920.00 | 42.9 |
| 10-43-510 | INSURANCE AND BONDS | .00 | 11,447.07 | 38,000.00 | 26,552.93 | 30.1 |
| 10-43-520 | INMATE INCIDENTALS | .00 | 60.34 | 1,000.00 | 939.66 | 6.0 |
| 10-43-610 | MISCELLANEOUS - GENERAL FUND | 159.96 | 5,633.65 | 7,000.00 | 1,366.35 | 80.5 |
| 10-43-620 | EMPLOYEES SPOT AWARDS | .00 | 211.90 | 1,000.00 | 788.10 | 21.2 |
| 10-43-633 | GENERAL PLAN UPDATE | 2,367.10 | 14,256.46 | 14,000.00 | (256.46) | 101.8 |
| 10-43-920 | TRANSFER TO DEBT SERVICE FUND | 6,834.00 | 28,170.00 | 82,008.00 | 53,838.00 | 34.4 |
| | TOTAL ADMINISTRATIVE | 49,083.21 | 218,008.20 | 629,075.87 | 411,067.67 | 34.7 |

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|--------------------------------|-----------------|-------------------|-------------------|-------------------|-------------|
| NON-DEPARTMENTAL | | | | | | |
| 10-50-310 | AUDIT SERVICES | 2,507.50 | 15,635.00 | 20,000.00 | 4,365.00 | 78.2 |
| 10-50-320 | ATTORNEY RETAINER | 500.00 | 2,000.00 | 6,000.00 | 4,000.00 | 33.3 |
| 10-50-321 | LEGAL FEES | 187.50 | 881.25 | 3,500.00 | 2,618.75 | 25.2 |
| 10-50-340 | FIRE CONTROL CONTRIBUTION | .00 | .00 | 1,800.00 | 1,800.00 | .0 |
| 10-50-350 | BUILDING INSPECTIONS | .00 | 6,552.33 | 20,000.00 | 13,447.67 | 32.8 |
| 10-50-360 | SMALL CLAIMS FEES | .00 | .00 | 200.00 | 200.00 | .0 |
| TOTAL NON-DEPARTMENTAL | | 3,195.00 | 25,068.58 | 51,500.00 | 26,431.42 | 48.7 |
| GENERAL GOVERNMENTAL BUILDINGS | | | | | | |
| 10-51-110 | SALARIES & WAGES - JANITORIAL | 716.56 | 2,716.56 | 6,500.00 | 3,783.44 | 41.8 |
| 10-51-130 | BENEFITS - JANITORIAL | 60.32 | 235.36 | 600.00 | 364.64 | 39.2 |
| 10-51-270 | UTILITIES - SENIOR CITIZEN CEN | 411.84 | 1,935.53 | 6,000.00 | 4,064.47 | 32.3 |
| 10-51-480 | REPAIRS AND MAIN - BUILDINGS | .00 | 35,860.31 | 25,500.00 | (10,360.31) | 140.6 |
| 10-51-481 | BUILDINGS - SENIOR CITIZEN CEN | 165.14 | 6,076.30 | 6,733.00 | 656.70 | 90.3 |
| 10-51-511 | OLD FIRE STATION BLDIN UPGRADE | .00 | 19,153.08 | 65,673.20 | 46,520.12 | 29.2 |
| TOTAL GENERAL GOVERNMENTAL BUILDINGS | | 1,353.86 | 65,977.14 | 111,006.20 | 45,029.06 | 59.4 |
| STREETS DEPARTMENT | | | | | | |
| 10-61-110 | SALARIES & WAGES-CROSSING GDS | 1,079.06 | 3,354.06 | 13,000.00 | 9,645.94 | 25.8 |
| 10-61-120 | SALARIES & WAGES-SWEEPER OPER | 608.28 | 1,233.28 | .00 | (1,233.28) | .0 |
| 10-61-130 | BENEFITS - CROSSING GUARDS | 89.30 | 288.42 | 1,200.00 | 911.58 | 24.0 |
| 10-61-140 | BENEFITS - SWEEPER OPERATOR | 52.64 | 108.09 | .00 | (108.09) | .0 |
| 10-61-230 | FUEL - STREETS | 408.57 | 1,949.59 | 6,500.00 | 4,550.41 | 30.0 |
| 10-61-480 | STREETS - OIL AND CHIPS | 4,120.00 | 87,569.30 | 100,000.00 | 12,430.70 | 87.6 |
| 10-61-481 | STREETS - MAINTENANCE | 66.22 | 4,501.58 | 25,000.00 | 20,498.42 | 18.0 |
| 10-61-482 | STREETS - EQUIPMENT | 2,751.16 | 10,213.53 | 20,000.00 | 9,786.47 | 51.1 |
| 10-61-483 | STREETS - LIGHTS | 155.91 | 14,898.18 | 35,000.00 | 20,101.82 | 42.6 |
| 10-61-484 | SHOP TOOLS | 39.99 | 123.95 | 10,500.00 | 10,376.05 | 1.2 |
| 10-61-486 | INDUSTRIAL PARK ROAD PROJECT | .00 | 800.00 | .00 | (800.00) | .0 |
| 10-61-740 | CAPITAL OUTLAY - EQUIPMENT | .00 | .00 | 201,000.00 | 201,000.00 | .0 |
| 10-61-741 | DRAINAGE-CITY WIDE | .00 | 2,479.40 | 188,160.00 | 185,680.60 | 1.3 |
| TOTAL STREETS DEPARTMENT | | 9,371.13 | 127,519.38 | 600,360.00 | 472,840.62 | 21.2 |

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|---------------|----------------|----------------|----------|
| PARKS | | | | | |
| 10-70-110 SALARIES & WAGES - PARKS | 2,864.05 | 14,307.36 | 38,777.48 | 24,470.12 | 36.9 |
| 10-70-111 SALARIES & WAGES - PART TIME | .00 | 2,658.25 | 8,000.00 | 5,341.75 | 33.2 |
| 10-70-130 BENEFITS - PARKS REG | 2,262.62 | 9,868.93 | 31,613.41 | 21,744.48 | 31.2 |
| 10-70-131 BENEFITS - PARKS | .00 | 235.80 | 800.00 | 564.20 | 29.5 |
| 10-70-250 EQUIPMENT SUPPLIES & MAIN. | .00 | 768.29 | 7,000.00 | 6,231.71 | 11.0 |
| 10-70-260 PARKS MAINTENANCE | .00 | 131.03 | 6,000.00 | 5,868.97 | 2.2 |
| 10-70-610 CABOOSE PARK EXPENDITURES | 12.07 | 61.06 | 1,000.00 | 938.94 | 6.1 |
| 10-70-620 RECREATION COMPLEX EXPENSE | 622.13 | 1,245.84 | 9,800.00 | 8,554.16 | 12.7 |
| 10-70-630 CEMETERY MAINTENANCE | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| 10-70-640 PAVILION EXPENSE | 40.34 | 118.95 | 1,000.00 | 881.05 | 11.9 |
| 10-70-650 VETERAN'S PARK EXPENDITURES | 271.09 | 1,477.14 | 2,000.00 | 522.86 | 73.9 |
| 10-70-660 AJ'S CONTRACT FOR PARK MAINT | 700.00 | 2,800.00 | 6,800.00 | 4,000.00 | 41.2 |
| 10-70-665 TREE MAINTENANCE | 9,425.00 | 17,925.00 | 15,000.00 | (2,925.00) | 119.5 |
| 10-70-670 REHAB HISTORICAL PARK | 600.00 | 600.00 | .00 | (600.00) | .0 |
| 10-70-740 CAPITAL OUTLAY - PARKS | .00 | .00 | 23,000.00 | 23,000.00 | .0 |
| TOTAL PARKS | 16,797.30 | 52,197.65 | 158,790.89 | 106,593.24 | 32.9 |
| GARBAGE COLLECTION | | | | | |
| 10-71-420 GARBAGE - DUMPSTER FEES | 390.34 | 2,024.36 | 5,000.00 | 2,975.64 | 40.5 |
| 10-71-430 GARBAGE - COLLECTION FEES | 10,225.31 | 38,668.00 | 105,000.00 | 66,332.00 | 36.8 |
| 10-71-440 GARBAGE - COMMUNITY DUMPSTERS | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| TOTAL GARBAGE COLLECTION | 10,615.65 | 40,692.36 | 112,000.00 | 71,307.64 | 36.3 |

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------|--------------------------------|------------------|------------------|-------------------|-------------------|-------------|
| RECREATION | | | | | | |
| 10-72-110 | SALARIES & WAGES-RECREATION | 608.28 | 1,608.28 | 3,200.00 | 1,591.72 | 50.3 |
| 10-72-120 | SALARIES & WAGES-CONCESSIONS | .00 | 3,700.00 | 7,000.00 | 3,300.00 | 52.9 |
| 10-72-130 | BENEFITS - RECREATION | 52.04 | 139.56 | 300.00 | 160.44 | 46.5 |
| 10-72-140 | BENEFITS - CONCESSIONS | .00 | 323.79 | 700.00 | 376.21 | 46.3 |
| 10-72-250 | CITY RECREATION-MENS SOFTBALL | .00 | .00 | 1,100.00 | 1,100.00 | .0 |
| 10-72-251 | CITY RECREATION-COED SOFTBALL | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 10-72-253 | CITY RECREATION - SUMMER YOUTH | .00 | 250.00 | 1,300.00 | 1,050.00 | 19.2 |
| 10-72-254 | CITY RECREATION-GIRLS SOFTBALL | .00 | 416.76 | 14,000.00 | 13,583.24 | 3.0 |
| 10-72-255 | CITY RECREATION-FLAG FOOTBALL | .00 | 827.37 | 850.00 | 22.63 | 97.3 |
| 10-72-256 | CITY RECREATION-FOOTBALL FULL | 544.32 | 6,120.27 | 8,500.00 | 2,379.73 | 72.0 |
| 10-72-257 | CITY RECREATION-BABE RUTH | .00 | 250.00 | 4,500.00 | 4,250.00 | 5.6 |
| 10-72-258 | CITY RECREATION-VOLLEYBALL | .00 | 855.46 | 1,900.00 | 1,044.54 | 45.0 |
| 10-72-259 | CITY RECREATION-WRESTLING | 321.29 | 321.29 | 5,000.00 | 4,678.71 | 6.4 |
| 10-72-260 | CITY RECREATION-BOY BASKETBALL | 81.70 | 579.30 | 3,500.00 | 2,920.70 | 16.6 |
| 10-72-261 | CITY RECREATION - SOCCER | .00 | 404.51 | 2,000.00 | 1,595.49 | 20.2 |
| 10-72-262 | CITY RECREATION - CAL RIPKEN | .00 | .00 | 8,500.00 | 8,500.00 | .0 |
| 10-72-263 | CITY RECREATION-GIRL BASKETBAL | .00 | 40.00 | 2,600.00 | 2,560.00 | 1.5 |
| 10-72-264 | CITY RECREATION-TRACK/FIELD | .00 | 299.00 | 2,000.00 | 1,701.00 | 15.0 |
| 10-72-265 | CITY RECREATION- MACHINE PITCH | .00 | 250.00 | 1,500.00 | 1,250.00 | 16.7 |
| 10-72-266 | LIONS CLUB TOURNAMENT EXPENSE | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 10-72-270 | MAINTENANCE-BALL LIGHTS | .00 | .00 | 1,600.00 | 1,600.00 | .0 |
| 10-72-530 | CHRISTMAS LIGHT PARADE | 677.88 | 1,826.64 | 5,000.00 | 3,173.36 | 36.5 |
| 10-72-535 | MES BOOSTER CLUB | 167.30 | 3,599.53 | 10,000.00 | 6,400.47 | 36.0 |
| 10-72-536 | COMMUNITY EASTER EGG HUNT | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| 10-72-540 | CHRISTMAS LIGHT PROJECT | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 10-72-550 | JULY 4TH EXPENSE | .00 | 18,033.31 | 30,000.00 | 11,966.69 | 60.1 |
| 10-72-560 | CONCESSION EXPENSE | .00 | 394.09 | 11,500.00 | 11,105.91 | 3.4 |
| 10-72-610 | MISCELLANEOUS EXPENSE-REC. | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-72-720 | CITY RECREATION - JANITORIAL | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 10-72-740 | CAPITAL IMPROVEMENTS - REC | 19,998.83 | 19,998.83 | 30,000.00 | 10,001.17 | 66.7 |
| TOTAL RECREATION | | 22,451.64 | 60,237.99 | 177,050.00 | 116,812.01 | 34.0 |
| GOLF FUND | | | | | | |
| 10-73-110 | SALARIES & WAGES- GOLF COURSE | 70.00 | 7,000.00 | 16,000.00 | 9,000.00 | 43.8 |
| 10-73-130 | BENEFITS - GOLF COURSE | 6.16 | 24.64 | 1,000.00 | 975.36 | 2.5 |
| 10-73-250 | REPAIRS AND MAINTENANCE | .00 | 2,085.62 | 6,000.00 | 3,914.38 | 34.8 |
| 10-73-270 | UTILITIES - GOLF COURSE | 203.60 | 2,323.44 | 2,500.00 | 176.56 | 92.9 |
| 10-73-480 | EQUIPMENT & SUPPLIES | .00 | 33.71 | 1,500.00 | 1,466.29 | 2.3 |
| 10-73-610 | MISCELLANEOUS EXPENSE-GOLF | .00 | 551.95 | 1,500.00 | 948.05 | 36.8 |
| TOTAL GOLF FUND | | 279.76 | 12,019.36 | 28,500.00 | 16,480.64 | 42.2 |

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------------------|--------------------------------|-----------------|------------------|-------------------|------------------|-------------|
| SWIMMING POOL | | | | | | |
| 10-74-110 | SALARIES & WAGES-MANAGER | 108.28 | 3,593.91 | 9,666.80 | 6,072.89 | 37.2 |
| 10-74-111 | SALARIES & WAGES - LIFEGUARDS | .00 | 14,262.47 | 18,000.00 | 3,737.53 | 79.2 |
| 10-74-112 | SALARIES & WAGES-ASST MANAGER | 324.84 | 7,164.79 | 22,349.60 | 15,184.81 | 32.1 |
| 10-74-130 | BENEFITS-MANAGER | 8.28 | 313.26 | 1,700.00 | 1,386.74 | 18.4 |
| 10-74-131 | BENEFITS - LIFEGUARDS | .00 | 1,248.09 | 1,700.00 | 451.91 | 73.4 |
| 10-74-132 | BENEFITS-ASST MANAGER | 24.84 | 623.34 | 1,400.00 | 776.66 | 44.5 |
| 10-74-250 | EQUIPMENT SUPPLIES & MAIN. | .00 | 5,145.41 | 14,000.00 | 8,854.59 | 36.8 |
| 10-74-270 | UTILITIES - SWIMMING POOL | 83.00 | 4,535.93 | 14,000.00 | 9,464.07 | 32.4 |
| 10-74-280 | TELEPHONE - SWIMMING POOL | .00 | 152.36 | 250.00 | 97.64 | 60.9 |
| 10-74-610 | MISCELLANEOUS EXPENSE-SWIMMING | .00 | 637.56 | 4,000.00 | 3,362.44 | 15.9 |
| 10-74-740 | CAPITAL OUTLAY - SWIMMING POOL | .00 | 1,570.00 | 42,338.10 | 40,768.10 | 3.7 |
| TOTAL SWIMMING POOL | | 549.24 | 39,247.12 | 129,404.50 | 90,157.38 | 30.3 |
| LIBRARY | | | | | | |
| 10-75-110 | SALARIES & WAGES - LIBRARIAN | 2,953.22 | 13,835.50 | 31,358.38 | 17,522.88 | 44.1 |
| 10-75-111 | SALARIES & WAGES - PART TIME | 1,018.04 | 5,167.58 | 13,496.34 | 8,328.76 | 38.3 |
| 10-75-130 | BENEFITS - LIBRARIAN | 765.60 | 3,621.72 | 9,439.50 | 5,817.78 | 38.4 |
| 10-75-131 | BENEFITS - PART TIME | 87.89 | 450.93 | 1,300.00 | 849.07 | 34.7 |
| 10-75-230 | TRAVEL & CONFERENCES-LIBRARY | .00 | 70.00 | 1,000.00 | 930.00 | 7.0 |
| 10-75-250 | EQUIPMENT SUPPLIES & MAIN. | .00 | 308.00 | 500.00 | 192.00 | 61.6 |
| 10-75-251 | OFFICE SUPPLIES - LIBRARY | .00 | .00 | 900.00 | 900.00 | .0 |
| 10-75-252 | BOOK PURCHASE - LIBRARY | 102.31 | 198.43 | 1,500.00 | 1,301.57 | 13.2 |
| 10-75-253 | LIBRARY EXPENSE FROM TREASURY | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 10-75-255 | PROGRAMMING VERSO & INTERNET | .00 | .00 | 1,200.00 | 1,200.00 | .0 |
| 10-75-256 | COMPUTER SERVICE CONTRACT | .00 | 2,500.00 | 2,500.00 | .00 | 100.0 |
| 10-75-270 | UTILITIES - LIBRARY | 478.20 | 1,510.23 | 5,000.00 | 3,489.77 | 30.2 |
| 10-75-280 | TELEPHONE - LIBRARY | 124.95 | 499.80 | 1,500.00 | 1,000.20 | 33.3 |
| 10-75-290 | UTILITIES- INTERNET | 100.27 | 401.08 | 1,200.00 | 798.92 | 33.4 |
| 10-75-470 | LIBRARY GRANT- CLEF | 308.52 | 3,208.48 | 4,844.00 | 1,635.52 | 66.2 |
| 10-75-475 | PROGRAMMING SUPPLIES-STORY HR | 92.73 | 392.73 | 1,800.00 | 1,407.27 | 21.8 |
| 10-75-480 | LIBRARY GRANT EXPENDITURES | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 10-75-610 | MISCELLANEOUS - LIBRARY | 13.02 | 241.16 | 600.00 | 358.84 | 40.2 |
| 10-75-611 | COUNTY ALLOTMENT FUNDS 2025 | 1,490.75 | 44,465.00 | 46,886.15 | 2,421.15 | 94.8 |
| 10-75-740 | CAPITAL OUTLAY - EQUIPMENT | 121.00 | 121.00 | 1,400.00 | 1,279.00 | 8.6 |
| TOTAL LIBRARY | | 7,656.50 | 76,991.64 | 134,424.37 | 57,432.73 | 57.3 |

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|----------------|------------------|------------------|------------------|----------|
| AIRPORT | | | | | |
| 10-76-110 SALARIES & WAGES - MANAGER | 108.28 | 108.28 | .00 | (108.28) | .0 |
| 10-76-111 SALARIES & WAGES - PART TIME | 700.00 | 3,123.08 | 8,400.00 | 5,276.92 | 37.2 |
| 10-76-130 BENEFITS - AIRPORT OPERATOR | 61.83 | 263.35 | 1,400.00 | 1,136.65 | 18.8 |
| 10-76-230 TRAVEL AND CONFERENCES | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-76-250 REPAIRS AND MAINTENANCE | 85.74 | 1,664.16 | 5,000.00 | 3,335.84 | 33.3 |
| 10-76-260 OFFICE & RUNWAY IMPROVEMENTS | 2,769.37 | 3,788.51 | 5,000.00 | 1,211.49 | 75.8 |
| 10-76-270 UTILITIES - AIRPORT | .00 | 1,353.67 | 3,500.00 | 2,146.33 | 38.7 |
| 10-76-280 TELEPHONE - AIRPORT | 211.89 | 849.10 | 1,500.00 | 650.90 | 56.6 |
| 10-76-290 CREDIT CARD PROCESSING FEE | 119.22 | 823.46 | 4,000.00 | 3,176.54 | 20.6 |
| 10-76-481 FUEL PURCHASE - JET A | .00 | 11,581.72 | 30,000.00 | 18,418.28 | 38.6 |
| 10-76-482 FUEL PURCHASE - 100 LL | .00 | .00 | 50,000.00 | 50,000.00 | .0 |
| 10-76-483 AIRPORT CONCESSION EXPENSE | .00 | 38.99 | 500.00 | 461.01 | 7.8 |
| 10-76-610 MISCELLANEOUS - AIRPORT | 237.78 | 592.91 | 1,000.00 | 407.09 | 59.3 |
| 10-76-740 CAPITAL OUTLAY - EQUIPMENT | .00 | 4,420.00 | .00 | (4,420.00) | .0 |
| TOTAL AIRPORT | 4,294.11 | 28,607.23 | 111,300.00 | 82,692.77 | 25.7 |
| TOTAL FUND EXPENDITURES | 128,486.14 | 760,694.59 | 2,278,111.83 | 1,517,417.24 | 33.4 |
| NET REVENUE OVER EXPENDITURES | 79,603.56 | (10,463.66) | .00 | 10,463.66 | .0 |

CITY OF MILFORD
BALANCE SHEET
NOVEMBER 30, 2025

DEBT SERVICE FUND

ASSETS

| | | | |
|---------------------|--------------------------|---|-------------------|
| 30-11900 | CASH - COMBINED FUND | (| 80,657.45) |
| 30-12120 | ST. TREAS CIB LIBRARY | | 56,849.46 |
| 30-12130 | ST. TREAS ADMIN BUILDING | | 246,000.00 |
| TOTAL ASSETS | | | 222,192.01 |

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

| | | |
|-------------------------------------|---------------------------------|-------------------|
| 30-29610 | FUND BALANCE-RESERVED-SID | 43,660.00 |
| 30-29800 | BEGINNING OF YEAR | 150,362.01 |
| | REVENUE OVER EXPENDITURES - YTD | 28,170.00 |
| BALANCE - CURRENT DATE | | 222,192.01 |
| TOTAL FUND EQUITY | | 222,192.01 |
| TOTAL LIABILITIES AND EQUITY | | 222,192.01 |

CITY OF MILFORD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

DEBT SERVICE FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--------------------------------------|-----------------|------------------|---------------------|----------------------|-------------|
| SOURCE 39 | | | | | |
| 30-39-100 TRANSFER FROM GENERAL FUND | 6,834.00 | 28,170.00 | (82,008.00) | (110,178.00) | 34.4 |
| TOTAL SOURCE 39 | <u>6,834.00</u> | <u>28,170.00</u> | <u>(82,008.00)</u> | <u>(110,178.00)</u> | <u>34.4</u> |
| TOTAL FUND REVENUE | <u>6,834.00</u> | <u>28,170.00</u> | <u>(82,008.00)</u> | <u>(110,178.00)</u> | <u>34.4</u> |

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

DEBT SERVICE FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|-----------------|------------------|----------------------|----------------------|-------------|
| EXPENDITURES | | | | | |
| 30-40-620 LIBRARY M1046 BOND | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 30-40-621 BOND B1806 ADMIN BUILD PAYMENT | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 30-40-622 B1806 ADMIN BUILD INTEREST | .00 | .00 | 12,020.00 | 12,020.00 | .0 |
| TOTAL EXPENDITURES | .00 | .00 | 42,020.00 | 42,020.00 | .0 |
| TOTAL FUND EXPENDITURES | .00 | .00 | 42,020.00 | 42,020.00 | .0 |
| NET REVENUE OVER EXPENDITURES | 6,834.00 | 28,170.00 | (124,028.00) | (152,198.00) | 22.7 |

CITY OF MILFORD
BALANCE SHEET
NOVEMBER 30, 2025

WATER FUND

ASSETS

| | | |
|----------|--------------------------------|-----------------|
| 51-11900 | CASH - COMBINED FUND | 278,730.08 |
| 51-12100 | ST TREAS-DESIGNATED-WATER | 804,317.42 |
| 51-12120 | ST TREAS-RESTRICTED-BOND S3054 | 135,715.91 |
| 51-12170 | ST.TREAS-RESTRICTED-MAIN S3024 | 90,044.14 |
| 51-13110 | ACCOUNTS RECEIVABLE | 35,413.90 |
| 51-13120 | DUE FROM OTHER GOVERNMENTS | 101,181.97 |
| 51-14200 | DEFERRED OUTFLOW OF RESOURCES | 40,319.41 |
| 51-16110 | WATER LAND | 40,000.00 |
| 51-16210 | BUILDINGS | 4,292.50 |
| 51-16310 | WATER DISTRIBUTION SYSTEM | 2,593,964.03 |
| 51-16510 | MACHINERY AND EQUIPMENT | 222,082.74 |
| 51-16610 | AUTOMOBILES AND TRUCKS | 59,270.72 |
| 51-16810 | WIP | 7,249,266.31 |
| 51-17500 | ACCUMULATED DEPRECIATION | (2,318,489.46) |

TOTAL ASSETS

9,336,109.67

LIABILITIES AND EQUITY

LIABILITIES

| | | |
|----------|------------------------------|--------------|
| 51-21310 | ACCOUNTS PAYABLE | (3,359.90) |
| 51-21320 | DEPOSITS PAYABLE | 21,326.00 |
| 51-21330 | ACCRUED EMPLOYEE BENEFITS | 36,274.12 |
| 51-21400 | DEFERRED REVENUE | 7,500.00 |
| 51-25700 | NET PENSION LIABILITY | 21,902.37 |
| 51-25800 | LOAN PAYABLE USDA 91/01~2020 | 3,921,330.79 |
| 51-25900 | LOAN PAYABLE USDA 91/03~2020 | 726,916.21 |

TOTAL LIABILITIES

4,731,889.59

FUND EQUITY

| | | |
|----------|------------------------------|--------|
| 51-26110 | DEFERRED INFLOW OF RESOURCES | 364.18 |
|----------|------------------------------|--------|

UNAPPROPRIATED FUND BALANCE:

| | | |
|----------|---------------------------------|--------------|
| 51-29110 | RETAINED EARNINGS-RESERVED | 176,764.53 |
| 51-29800 | RETAINED EARNINGS-WATER FUND | 3,433,350.80 |
| 51-29900 | RETAINED EARNINGS-DESIGNATED | 886,979.99 |
| | REVENUE OVER EXPENDITURES - YTD | 106,760.58 |

BALANCE - CURRENT DATE

4,603,855.90

TOTAL FUND EQUITY

4,604,220.08

TOTAL LIABILITIES AND EQUITY

9,336,109.67

CITY OF MILFORD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

WATER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--------------------------------|------------------------------|------------------|-------------------|-------------------|-------------------|-------------|
| OPERATING REVENUE | | | | | | |
| 51-37-100 | WATER SALES | 43,266.22 | 369,592.11 | 750,000.00 | 380,407.89 | 49.3 |
| 51-37-200 | WATER CONNECTION FEES | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 51-37-201 | IMPACT FEES | .00 | 4,665.84 | 4,500.00 | (165.84) | 103.7 |
| 51-37-300 | PENALTIES & FORFEITURES | 812.10 | 3,848.91 | 8,000.00 | 4,151.09 | 48.1 |
| 51-37-410 | GRANTS-LEAD & COPPER REVENUE | .00 | 22,822.00 | 72,054.00 | 49,232.00 | 31.7 |
| 51-37-600 | INTEREST - WATER FUND | 3,289.98 | 16,955.28 | 45,000.00 | 28,044.72 | 37.7 |
| TOTAL OPERATING REVENUE | | 47,368.30 | 417,884.14 | 880,554.00 | 462,669.86 | 47.5 |
| INTEREST - OTHER | | | | | | |
| 51-38-900 | MISCELLANEOUS REVENUE | .00 | 1,144.59 | 20,000.00 | 18,855.41 | 5.7 |
| TOTAL INTEREST - OTHER | | .00 | 1,144.59 | 20,000.00 | 18,855.41 | 5.7 |
| TOTAL FUND REVENUE | | 47,368.30 | 419,028.73 | 900,554.00 | 481,525.27 | 46.5 |

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

WATER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|--------------------|-------------------|-------------------|---------------------|--------------|
| EXPENDITURES | | | | | |
| 51-40-110 SALARIES & WAGES - FOREMAN | 6,938.22 | 35,723.82 | 83,163.08 | 47,439.26 | 43.0 |
| 51-40-111 SALARIES & WAGES-OPERATOR A&B | 5,572.57 | 28,159.87 | 64,629.14 | 36,469.27 | 43.6 |
| 51-40-112 SALARIES & WAGES-UTILITY CLERK | 4,608.28 | 23,518.90 | 54,630.42 | 31,111.52 | 43.1 |
| 51-40-115 SALARIES & WAGES - OVERTIME | 59.51 | 2,413.68 | 10,000.00 | 7,586.32 | 24.1 |
| 51-40-130 BENEFITS - FOREMAN | 4,434.09 | 24,283.61 | 59,763.22 | 35,479.61 | 40.6 |
| 51-40-131 BENEFITS - OPERATOR A & B | 3,953.95 | 18,562.66 | 52,689.01 | 34,126.35 | 35.2 |
| 51-40-134 BENEFITS - UTILITY CLERK | 2,621.94 | 13,271.70 | 36,328.03 | 23,056.33 | 36.5 |
| 51-40-230 WATER FUEL | 407.36 | 2,927.73 | 6,500.00 | 3,572.27 | 45.0 |
| 51-40-250 EQUIPMENT SUPPLIES & MAIN. | 4,924.61 | 11,640.70 | 20,000.00 | 8,359.30 | 58.2 |
| 51-40-270 UTILITIES - CULINARY | 3,208.49 | 34,236.06 | 70,000.00 | 35,763.94 | 48.9 |
| 51-40-271 UTILITIES-PRESSURE PUMP | 1,262.38 | 9,396.04 | 18,000.00 | 8,603.96 | 52.2 |
| 51-40-273 UTILITIES-IRRIGATION | 1,965.77 | 15,186.71 | 18,000.00 | 2,813.29 | 84.4 |
| 51-40-274 UTILITIES-INTERNET | 154.95 | 666.69 | 1,800.00 | 1,133.31 | 37.0 |
| 51-40-280 TELEPHONE - WATER | 137.11 | 548.32 | 1,500.00 | 951.68 | 36.6 |
| 51-40-310 PROFESSIONAL/TECHNICAL SERVICE | .00 | 3,959.54 | 3,000.00 | (959.54) | 132.0 |
| 51-40-311 LEGAL AND AUDIT SERVICES | 871.25 | 5,432.50 | 6,500.00 | 1,067.50 | 83.6 |
| 51-40-481 METER SUPPLIES AND MAINTENANCE | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 51-40-510 TRAVEL AND CONFERENCE | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 51-40-520 ZENNER METER SUPPLIES AND FEES | .00 | 1,144.59 | 5,000.00 | 3,855.41 | 22.9 |
| 51-40-521 ZENNER CONTRACT | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 51-40-522 GENERATOR MAINTENANCE | .00 | .00 | 4,400.00 | 4,400.00 | .0 |
| 51-40-530 INSURANCE AND BONDS | .00 | 12,474.68 | 13,000.00 | 525.32 | 96.0 |
| 51-40-610 MISCELLANEOUS EXPENSE | 400.00 | 803.42 | 3,000.00 | 2,196.58 | 26.8 |
| 51-40-620 SERVLINE INSURANCE | .00 | 5,999.00 | 20,500.00 | 14,501.00 | 29.3 |
| 51-40-650 DEPRECIATION | .00 | .00 | 90,000.00 | 90,000.00 | .0 |
| 51-40-742 2020 CULINARY WATER PROJECT | .00 | 308.00 | .00 | (308.00) | .0 |
| 51-40-743 LEAD AND COPPER LINE INVENTORY | 778.00 | 27,538.69 | 72,054.00 | 44,515.31 | 38.2 |
| 51-40-814 CULINARY WATER BOND INTEREST | 6,791.83 | 34,071.24 | 81,298.31 | 47,227.07 | 41.9 |
| TOTAL EXPENDITURES | 49,090.31 | 312,268.15 | 805,755.21 | 493,487.06 | 38.8 |
| TOTAL FUND EXPENDITURES | 49,090.31 | 312,268.15 | 805,755.21 | 493,487.06 | 38.8 |
| NET REVENUE OVER EXPENDITURES | (1,722.01) | 106,760.58 | 94,798.79 | (11,981.79) | 112.6 |

CITY OF MILFORD
BALANCE SHEET
NOVEMBER 30, 2025

SEWER FUND

ASSETS

| | | |
|----------|-------------------------------|---------------------|
| 52-11900 | CASH - COMBINED FUND | 400,127.54 |
| 52-12110 | ST. TREAS-DESIGNATED SEWER | 845,851.19 |
| 52-13110 | ACCOUNTS RECEIVABLE | 35,987.49 |
| 52-14200 | DEFERRED OUTFLOW OF RESOURCES | 39,731.60 |
| 52-16110 | LAND | 29,536.50 |
| 52-16210 | BUILDINGS | 4,643.20 |
| 52-16310 | SEWER SYSTEM | 2,138,772.10 |
| 52-16510 | MACHINERY AND EQUIPMENT | 148,597.45 |
| 52-16610 | AUTOMOBILES AND TRUCKS | 54,520.72 |
| 52-16810 | WIP | 15,734.00 |
| 52-17500 | ACCUMULATED DEPRECIATION | (2,156,487.43) |
| | | <u>1,557,014.36</u> |
| | TOTAL ASSETS | |

LIABILITIES AND EQUITY

LIABILITIES

| | | |
|----------|---------------------------|------------------|
| 52-21330 | ACCRUED EMPLOYEE BENEFITS | 17,792.27 |
| 52-21400 | DEFERRED REVENUE | 7,500.00 |
| 52-25700 | NET PENSION LIABILITY | 21,583.06 |
| | | <u>46,875.33</u> |
| | TOTAL LIABILITIES | |

FUND EQUITY

| | | |
|------------------------------|---|---------------------|
| 52-26110 | DEFERRED INFLOW OF RESOURCES | 358.87 |
| UNAPPROPRIATED FUND BALANCE: | | |
| 52-29110 | RETAINED EARNINGS-RESERVED | 24,372.15 |
| 52-29800 | RETAINED EARNINGS-SEWER FUND | 731,805.34 |
| 52-29900 | RETAINED EARNINGS-DESIGNATED REVENUE OVER EXPENDITURES - YTD | 699,566.53 |
| | | <u>54,036.14</u> |
| | BALANCE - CURRENT DATE | <u>1,509,780.16</u> |
| | TOTAL FUND EQUITY | <u>1,510,139.03</u> |
| | TOTAL LIABILITIES AND EQUITY | <u>1,557,014.36</u> |

CITY OF MILFORD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

SEWER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--------------------------|-----------------------|---------------|------------|--------------|--------------|-------|
| OPERATING REVENUE | | | | | | |
| 52-37-100 | SEWER FEES | 37,623.32 | 191,709.15 | 415,000.00 | 223,290.85 | 46.2 |
| 52-37-201 | IMPACT FEES | .00 | 3,123.69 | 3,000.00 | (123.69) | 104.1 |
| 52-37-400 | GRANTS | .00 | .00 | 1,972,000.00 | 1,972,000.00 | .0 |
| 52-37-600 | INTEREST - SEWER FUND | 3,460.93 | 17,846.59 | 43,000.00 | 25,153.41 | 41.5 |
| TOTAL OPERATING REVENUE | | 41,084.25 | 212,679.43 | 2,433,000.00 | 2,220,320.57 | 8.7 |
| INTEREST - OTHER | | | | | | |
| 52-38-900 | MISCELLANEOUS REVENUE | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| TOTAL INTEREST - OTHER | | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| TOTAL FUND REVENUE | | 41,084.25 | 212,679.43 | 2,437,000.00 | 2,224,320.57 | 8.7 |

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

SEWER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|----------------|------------------|------------------|----------|
| EXPENDITURES | | | | | |
| 52-40-110 SALARIES & WAGES - LEADMAN | 6,607.02 | 33,902.22 | 78,859.66 | 44,957.44 | 43.0 |
| 52-40-111 SALARIES & WAGES-OPERATOR A&B | 1,909.37 | 16,925.87 | 25,851.66 | 8,925.79 | 65.5 |
| 52-40-115 SALARIES & WAGES - 5TH MAN | .00 | .00 | 40,000.00 | 40,000.00 | .0 |
| 52-40-130 BENEFITS - OPERATOR A & B | 1,522.11 | 7,184.56 | 21,075.60 | 13,891.04 | 34.1 |
| 52-40-131 BENEFITS - LEADMAN | 4,347.43 | 22,216.32 | 58,387.76 | 36,171.44 | 38.1 |
| 52-40-135 BENEFITS - 5TH MAN | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 52-40-230 FUEL - SEWER | 407.36 | 1,943.77 | 6,000.00 | 4,056.23 | 32.4 |
| 52-40-250 EQUIPMENT SUPPLIES & MAIN | 1,841.75 | 4,831.99 | 15,000.00 | 10,168.01 | 32.2 |
| 52-40-270 UTILITIES-ELECTRICAL & GAS | 499.17 | 1,996.28 | 12,500.00 | 10,503.72 | 16.0 |
| 52-40-280 TELEPHONE - SEWER | 31.83 | 127.23 | 425.00 | 297.77 | 29.9 |
| 52-40-310 LEGAL AND AUDIT SERVICES | 871.25 | 5,432.50 | 7,000.00 | 1,567.50 | 77.6 |
| 52-40-510 TRAVEL AND CONFERENCE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 52-40-530 INSURANCE AND BONDS | .00 | 12,474.67 | 13,000.00 | 525.33 | 96.0 |
| 52-40-610 MISCELLANEOUS EXPENSES | 52.00 | 261.88 | 2,000.00 | 1,738.12 | 13.1 |
| 52-40-620 SERVLINE PROTECTION | .00 | 3,186.00 | 10,000.00 | 6,814.00 | 31.9 |
| 52-40-650 DEPRECIATION | .00 | .00 | 75,000.00 | 75,000.00 | .0 |
| 52-40-660 2024 WASTEWATER PROJECT | .00 | 48,160.00 | 1,972,000.00 | 1,923,840.00 | 2.4 |
| 52-40-750 CAPITAL OUTLAY - SEWER | .00 | .00 | 2,400.00 | 2,400.00 | .0 |
| TOTAL EXPENDITURES | 18,089.29 | 158,643.29 | 2,370,499.68 | 2,211,856.39 | 6.7 |
| TOTAL FUND EXPENDITURES | 18,089.29 | 158,643.29 | 2,370,499.68 | 2,211,856.39 | 6.7 |
| NET REVENUE OVER EXPENDITURES | 22,994.96 | 54,036.14 | 66,500.32 | 12,464.18 | 81.3 |

CITY OF MILFORD
BALANCE SHEET
NOVEMBER 30, 2025

GENERAL FIXED ASSETS

ASSETS

| | | |
|----------|--------------------------------|--------------|
| 91-16110 | LAND | 260,210.36 |
| 91-16210 | BUILDINGS | 2,397,266.11 |
| 91-16310 | IMPROVEMENTS OTHER THAN BLDGS | 3,145,130.37 |
| 91-16410 | OFFICE FURNITURE AND EQUIPMENT | 213,168.59 |
| 91-16510 | MACHINERY AND EQUIPMENT | 1,038,700.48 |
| 91-16610 | AUTOMOBILES AND TRUCKS | 163,719.00 |
| 91-16710 | CAPITAL ASSET - INFRASTRUCTURE | 3,150,374.84 |

TOTAL ASSETS

10,368,569.75

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

| | | |
|----------|--------------------------|--------------|
| 91-29800 | BEGINNING OF YEAR | 745,592.15 |
| 91-29850 | ADDITIONS - CURRENT YEAR | 9,622,977.60 |

BALANCE - CURRENT DATE

10,368,569.75

TOTAL FUND EQUITY

10,368,569.75

TOTAL LIABILITIES AND EQUITY

10,368,569.75

CITY OF MILFORD
BALANCE SHEET
NOVEMBER 30, 2025

GENERAL LONG TERM DEBT

ASSETS

95-18100 AMT PROVIDED-GENERAL LT DEBT 828,284.68

TOTAL ASSETS 828,284.68

LIABILITIES AND EQUITY

LIABILITIES

| | | |
|----------|------------------------------|------------|
| 95-21500 | ACCRUED EMPLOYEE BENEFITS | 32,042.11 |
| 95-25102 | BONDS PAYABLE -CIB LIBRARY | 160,000.00 |
| 95-25105 | ADMINISTRATION BUILDING LOAN | 601,000.00 |
| 95-25700 | NET PENSION LIABILITY | 35,242.57 |

TOTAL LIABILITIES 828,284.68

TOTAL LIABILITIES AND EQUITY 828,284.68

Milford Municipal Airport
Monthly Fuel Analysis
Month November 2025

| <u>Date</u> | <u>100 LL</u> | <u>Gallons Sold & Test</u> | <u>Jet A</u> | <u>Gallons Sold & Test</u> | <u>Tie Down</u> | <u>After Hours Fee</u> | <u>Oil</u> | <u>Misc.</u> | <u>Processing Fee</u> | <u>Total</u> |
|-------------|-------------------|--------------------------------|--------------|--------------------------------|-----------------|------------------------|---------------|---------------|-----------------------|-------------------|
| 11/1/2025 | \$139.61 | 22.16 | | \$0.00 | 0 | | | | \$3.28 | \$136.33 |
| 11/2/2025 | \$160.02 | 25.4 | | \$419.51 | 84.75 | | | | \$13.62 | \$565.91 |
| 11/3/2025 | \$0.00 | 0 | | \$0.00 | 0 | | | | | \$0.00 |
| 11/4/2025 | \$97.78 | 15.52 | | \$0.00 | 0 | | | | \$2.30 | \$95.48 |
| 11/5/2025 | \$0.00 | 0 | | \$0.00 | 0 | | | | | \$0.00 |
| 11/6/2025 | \$0.00 | 0 | | \$0.00 | 0 | | | | | \$0.00 |
| 11/7/2025 | \$405.78 | 64.41 | | \$0.00 | 0 | | | | \$9.54 | \$396.24 |
| 11/8/2025 | \$83.60 | 13.27 | | \$0.00 | 0 | | | | \$1.96 | \$81.64 |
| 11/9/2025 | \$0.00 | 0 | | \$0.00 | 0 | | | | | \$0.00 |
| 11/10/2025 | \$0.00 | 0 | | \$0.00 | 0 | | | | \$3.33 | \$138.42 |
| 11/11/2025 | \$141.75 | 22.5 | | \$0.00 | 0 | | | | \$2.67 | \$110.79 |
| 11/12/2025 | \$113.46 | 18.01 | | \$0.00 | 0 | | | | | \$0.00 |
| 11/13/2025 | \$0.00 | 0 | | \$0.00 | 0 | | | | | \$0.00 |
| 11/14/2025 | \$82.03 | 1302 | | \$0.00 | 0 | | | | \$2.83 | \$79.20 |
| 11/15/2025 | \$0.00 | 0 | | \$0.00 | 0 | | | | | \$0.00 |
| 11/16/2025 | \$0.00 | 0 | | \$0.00 | 0 | | | | | \$0.00 |
| 11/17/2025 | \$116.24 | 18.45 | | \$0.00 | 0 | | | | \$2.73 | \$113.51 |
| 11/18/2025 | \$0.00 | 0 | | \$0.00 | 0 | | | | | \$0.00 |
| 11/19/2025 | \$0.00 | 0 | | \$0.00 | 0 | | | | | \$0.00 |
| 11/20/2025 | \$176.53 | 28.02 | | \$0.00 | 0 | | | | \$6.18 | \$170.35 |
| 11/21/2025 | \$0.00 | 0 | | \$0.00 | 0 | | | | | \$0.00 |
| 11/22/2025 | \$362.18 | 57.49 | | \$0.00 | 0 | | | | \$8.51 | \$353.67 |
| 11/23/2025 | \$280.35 | 44.5 | | \$0.00 | 0 | | | | \$6.59 | \$273.76 |
| 11/24/2025 | \$164.12 | 26.05 | | \$0.00 | 0 | | | | \$3.68 | \$160.44 |
| 11/25/2025 | \$31.63 | 5.02 | | \$733.69 | 148.22 | | | | | \$765.32 |
| 11/26/2025 | \$67.97 | 10.78 | | \$0.00 | 0 | | | | | \$67.97 |
| 11/27/2025 | \$0.00 | 0 | | \$0.00 | 0 | | | | | \$0.00 |
| 11/28/2025 | \$0.00 | 0 | | \$0.00 | 0 | | | | | \$0.00 |
| 11/29/2025 | \$0.00 | 0 | | \$436.49 | 88.18 | | | | | \$436.49 |
| 11/30/2025 | \$0.00 | 0 | | \$0.00 | 0 | | | | | \$0.00 |
| | \$2,423.05 | 1,673.58 | | \$1,589.69 | 321.15 | \$0.00 | \$0.00 | \$0.00 | \$67.22 | \$3,945.52 |

Balance of Funds for Fuel Purchase

| Fuel Purchases | | |
|-----------------------|----------------|-------------|
| <u>Amount</u> | <u>Gallons</u> | <u>Type</u> |
| | | Jet A |
| | | 100 LL |

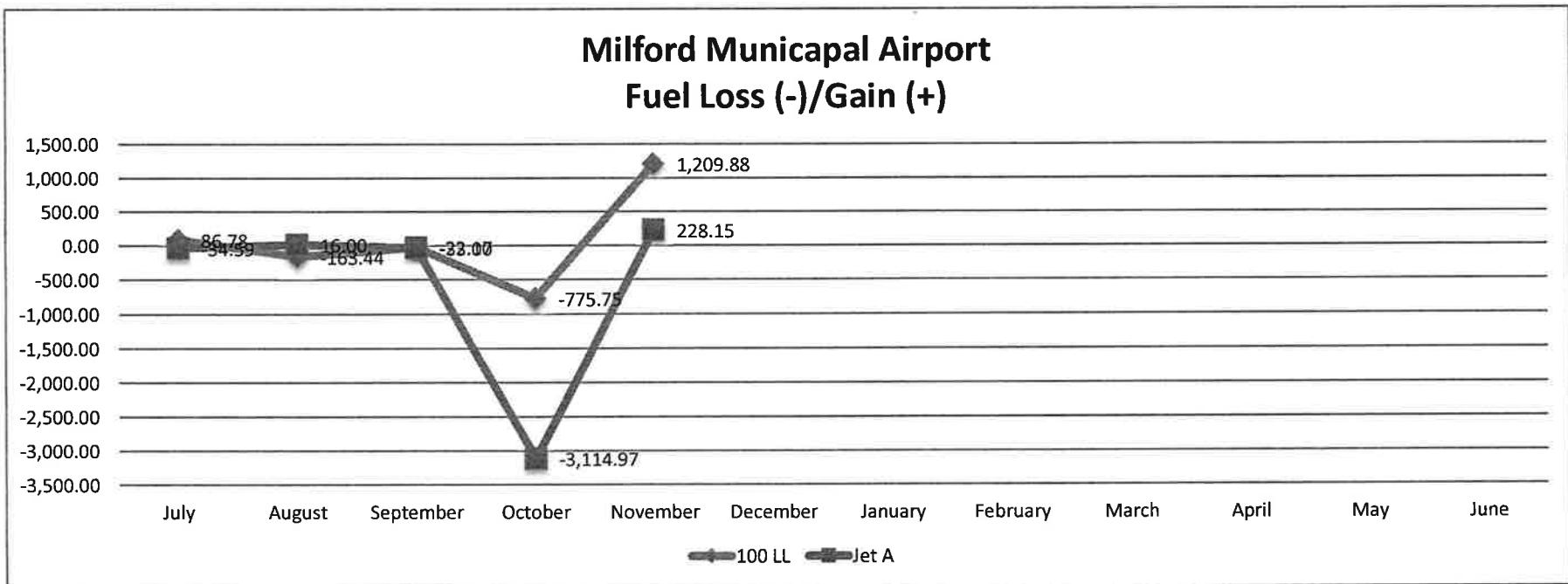
| Accumulated Credit Card Balance | | | |
|--|-----------------|--------------------|--------------------|
| <u>Month Total</u> | <u>Payments</u> | <u>Description</u> | <u>Balance</u> |
| <u>Month Balance</u> | | | <u>-\$2,538.02</u> |
| \$4,012.74 | | | \$1,474.72 |
| | | \$2,990.55 CC Rem | -\$1,515.83 |
| | | \$0.00 Cash | -\$1,515.83 |

Inventory of Fuel

| | <u>Beginning Reading</u> | <u>Gallons Purchased For Month</u> | <u>Gallons Sold For Month</u> | <u>Actual Ending Reading</u> | <u>Ending Reading</u> | <u>Pump Loss</u> | <u>Cost Per Gallon</u> | <u>Total Inventory</u> |
|--------|--------------------------|------------------------------------|-------------------------------|------------------------------|-----------------------|------------------|------------------------|------------------------|
| 100 LL | 2479.00 | 0.00 | 1673.58 | 805.42 | 2015.00 | 1209.58 | \$5.37 | \$10,820.55 |
| Jet A | 3631.00 | 0.00 | 321.15 | 3309.85 | 3538.00 | 228.15 | \$3.95 | \$13,975.10 |
| Total | 0.00 | 0.00 | 1994.73 | 4115.27 | 5553.00 | 1437.73 | | \$24,795.65 |

Milford Municipal Airport
Fuel Loss/Gain
2025-2026

| | July | August | September | October | November | December | January | February | March | April | May | June |
|--------|--------|---------|-----------|-----------|----------|----------|---------|----------|-------|-------|-----|------|
| 100 LL | 86.78 | -163.44 | -22.17 | -775.75 | 1,209.88 | | | | | | | |
| Jet A | -34.59 | 16.00 | -33.00 | -3,114.97 | 228.15 | | | | | | | |



CITY OF MILFORD
COMBINED CASH INVESTMENT
DECEMBER 31, 2025

COMBINED CASH ACCOUNTS

| | | |
|----------|--------------------------------|--------------|
| 01-11110 | CASH IN CHECKING - WELLS FARGO | 250,172.53 |
| 01-11120 | CASH IN CHECKING - UIB | 126,447.16 |
| 01-11130 | CASH IN CHECKING - VENMO-UIB | 1,130.00 |
| 01-11310 | PETTY CASH | 300.00 |
| 01-11400 | RETURNED CHECKS - CLEARING | 251.98 |
| 01-11610 | CASH-STATE TREASURER-COMBINED | 3,822,737.09 |
| 01-11750 | UTILITY CASH - A/R CLEARING | 3,445.68 |

| | | |
|----------|--------------------------------|-----------------|
| | TOTAL COMBINED CASH | 4,204,484.44 |
| 01-11810 | ST TREAS-DESIGNATED-WATER | (662,544.02) |
| 01-11815 | ST TREAS-DESIGNATED-SEWER | (854,244.41) |
| 01-11816 | ST TREAS-DESIGNATED-GEN FUND | (621,208.41) |
| 01-11817 | ST TREAS-DESIGNATED-LIBRARY | 95.93 |
| 01-11819 | ST TREAS- RECREATION COMPLEX | (22,574.09) |
| 01-11860 | ST TREAS-RESTRICTED-BOND 3SO24 | (135,715.91) |
| 01-11865 | ST TREAS-RESTRICTED-MAIN S3024 | (90,044.14) |
| 01-11880 | STATE TREAS-RESTRICTED-LIBRARY | (57,683.46) |
| 01-11885 | STATE TREAS-RESTRICTED-ADMIN B | (252,000.00) |
| 01-11900 | TOTAL ALLOCATION TO OTHER FUND | (1,508,565.93) |

TOTAL UNALLOCATED CASH

.00

CASH ALLOCATION RECONCILIATION

| | | |
|----|---------------------------------|--------------|
| 10 | ALLOCATION TO GENERAL FUND | 770,686.70 |
| 30 | ALLOCATION TO DEBT SERVICE FUND | (90,657.45) |
| 51 | ALLOCATION TO WATER FUND | 411,399.04 |
| 52 | ALLOCATION TO SEWER FUND | 417,137.64 |

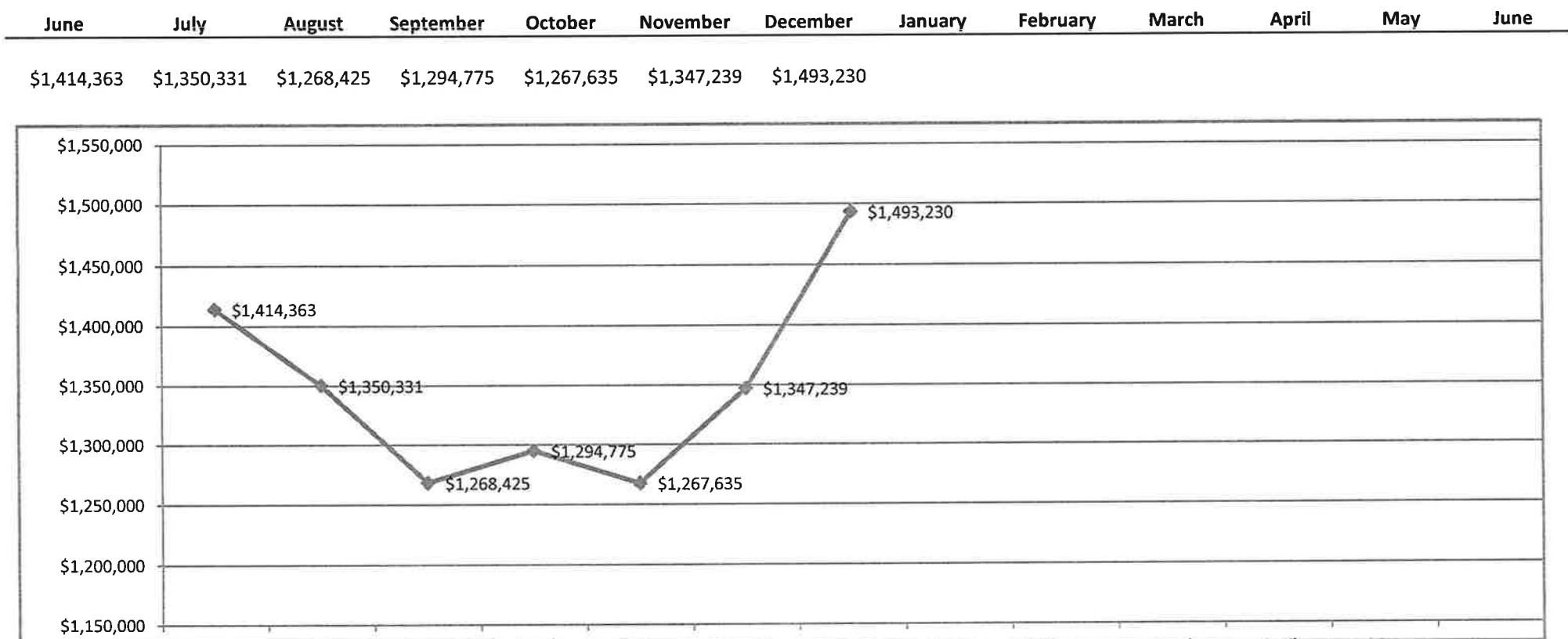
| | | |
|--|---|-----------------|
| | TOTAL ALLOCATIONS TO OTHER FUNDS | 1,508,565.93 |
| | ALLOCATION FROM COMBINED CASH FUND - 01-11900 | (1,508,565.93) |

ZERO PROOF IF ALLOCATIONS BALANCE

.00

Utah State Treasury Report 2025-2026

Historical Fund Balance
City of Milford
Unaudited
2025-2026



Retained Earnings

Low = 5% of General Fund Revenue

Actual Revenue YTD

\$750,230.93

Retained Earnings

\$37,511.55

High = 35% of General Fund Budget

Budget Revenue 2025-2026

\$2,278,111.83

\$797,339.14

Current Month Retained Earnings

\$1,493,229.68

CITY OF MILFORD
BALANCE SHEET
DECEMBER 31, 2025

GENERAL FUND

ASSETS

| | | |
|----------|--------------------------------|--------------|
| 10-11900 | CASH - COMBINED FUND | 770,686.70 |
| 10-12100 | ST TREAS-DESIGNATED-GEN FUND | 621,208.41 |
| 10-12110 | ST TREAS-DESIGNATED-LIBRARY | (95.93) |
| 10-12140 | ST TREAS-RECREATION COMPLEX | 22,574.09 |
| 10-13110 | ACCOUNTS RECEIVABLE | 24,024.58 |
| 10-13113 | AR/CREDIT CARD, AIRPORT | (1,821.19) |
| 10-13114 | ACCOUNTS RECEIVABLE-MISC. | 6,391.89 |
| 10-13115 | PROPERTY TAX RECEIVABLE | 128,569.00 |
| 10-13116 | LEASE RECEIVABLE-RV PARK | 52,324.65 |
| 10-13117 | DEFERRED INFLOWS-LEASES RV PRK | (52,324.65) |
| 10-15110 | INVENTORY-AIRPORT FUEL | 31,410.99 |
| | | <hr/> |
| | TOTAL ASSETS | 1,602,948.54 |
| | | <hr/> |

LIABILITIES AND EQUITY

LIABILITIES

| | | |
|----------|-----------------------------|--------------|
| 10-21310 | ACCOUNTS PAYABLE | (1,016.61) |
| 10-22210 | FICA PAYABLE | (145.93) |
| 10-22230 | STATE WITHHOLDING PAYABLE | 1,084.93 |
| 10-22240 | EMPLOYMENT SECURITY | (761.27) |
| 10-22250 | WORKER COMPENSATION PAYABLE | 1,695.08 |
| 10-22300 | RETIREMENT PAYABLE | (593.36) |
| 10-22310 | DISABILITY PAYABLE | (88.47) |
| 10-22500 | HEALTH INSURANCE PAYABLE | (22,040.15) |
| 10-22510 | LIFE INSURANCE PAYABLE | 549.60 |
| 10-22600 | 401 K PAYABLE | 679.74 |
| 10-22601 | FLEX PLAN | 774.98 |
| 10-22700 | MISC. PAYROLL DEDUCTIONS | 1,011.32 |
| | | <hr/> |
| | TOTAL LIABILITIES | (18,850.14) |

FUND EQUITY

| | | |
|------------------------------|---------------------------------|--------------|
| 10-26100 | DEFERRED INFLOW-PROPERTY TAXES | 128,569.00 |
| UNAPPROPRIATED FUND BALANCE: | | |
| 10-29800 | FUND BALANCE-UNRESERVED | 1,475,838.48 |
| | REVENUE OVER EXPENDITURES - YTD | 17,391.20 |
| | | <hr/> |
| | BALANCE - CURRENT DATE | 1,493,229.68 |
| | | <hr/> |
| | TOTAL FUND EQUITY | 1,621,798.68 |
| | | <hr/> |
| | TOTAL LIABILITIES AND EQUITY | 1,602,948.54 |
| | | <hr/> |

CITY OF MILFORD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------|
| TAXES | | | | | | |
| 10-31-100 | PROPERTY TAXES-CURRENT | 85,697.12 | 105,190.26 | 128,130.00 | 22,939.74 | 82.1 |
| 10-31-200 | PROPERTY TAXES-DELINQUENT | 238.61 | 1,235.68 | 8,500.00 | 5,264.32 | 19.0 |
| 10-31-300 | SALES AND USE TAX | 40,294.68 | 340,311.21 | 500,000.00 | 159,688.79 | 68.1 |
| 10-31-400 | CABLEVISION FRANCHISE TAX | .00 | .00 | 100.00 | 100.00 | .0 |
| 10-31-402 | PACIFICORP FRANCHISE TAX | 11,082.33 | 83,317.74 | 140,000.00 | 56,682.26 | 59.5 |
| 10-31-403 | QUESTAR FRANCHISE TAX | 3,185.02 | 5,987.61 | 45,000.00 | 39,012.39 | 13.3 |
| 10-31-408 | TELECOMMUNICATIONS TAX REVENUE | 1,703.04 | 9,936.02 | 15,000.00 | 5,063.98 | 66.2 |
| 10-31-700 | FEES-IN-LIEU OF PERSONAL PROP. | 1,316.51 | 22,802.82 | 40,000.00 | 17,197.18 | 57.0 |
| TOTAL TAXES | | 143,517.31 | 568,781.34 | 874,730.00 | 305,948.66 | 65.0 |
| LICENSES AND PERMITS | | | | | | |
| 10-32-100 | BUSINESS LICENSE AND PERMITS | 2,300.00 | 3,135.00 | 5,000.00 | 1,865.00 | 62.7 |
| 10-32-210 | BUILDING PERMITS | 3,230.94 | 12,749.76 | 20,000.00 | 7,250.24 | 63.8 |
| 10-32-220 | IMPACT FEES - GENERAL FUND | 673.64 | 2,694.56 | 2,000.00 | (694.56) | 134.7 |
| 10-32-230 | OTHER DEVELOPMENT REVENUE | .00 | 165.00 | 1,000.00 | 835.00 | 16.5 |
| TOTAL LICENSES AND PERMITS | | 6,204.58 | 18,744.32 | 28,000.00 | 9,255.68 | 66.9 |
| INTERGOVERNMENTAL REVENUE | | | | | | |
| 10-33-550 | COUNTY ALLOTTMENT - LIBRARY | .00 | .00 | 41,883.33 | 41,883.33 | .0 |
| 10-33-560 | CLASS "C" ROAD FUNDS | .00 | 68,871.46 | 200,000.00 | 131,128.54 | 34.4 |
| 10-33-701 | LIBRARY GRANT REVENUE | .00 | 538.00 | 4,844.00 | 4,306.00 | 11.1 |
| 10-33-702 | LIBRARY SMALL GRANT REVENUE | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 10-33-703 | MUNICIPAL SMALL GRANT-REVENUE | .00 | 16,000.00 | 93,250.00 | 77,250.00 | 17.2 |
| TOTAL INTERGOVERNMENTAL REVENUE | | .00 | 85,409.46 | 342,977.33 | 257,567.87 | 24.9 |

CITY OF MILFORD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|------------------------------------|--------------------------------|------------------|-------------------|-------------------|-------------------|-------------|
| CHARGES FOR SERVICES | | | | | | |
| 10-34-600 | CITY RECREATION-MENS SOFTBALL | .00 | .00 | 1,200.00 | 1,200.00 | .0 |
| 10-34-601 | CITY RECREATION-COED SOFTBALL | .00 | 860.00 | 1,400.00 | 540.00 | 61.4 |
| 10-34-603 | CITY RECREATION-SUMMER YOUTH | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 10-34-604 | CITY RECREATION-GIRLS SOFTBALL | .00 | 3,990.00 | 17,000.00 | 13,010.00 | 23.5 |
| 10-34-605 | CITY RECREATION - FLAG FOOTBAL | .00 | 900.00 | 850.00 | (50.00) | 105.9 |
| 10-34-606 | CITY RECREATION- FULL FOOTBALL | .00 | 5,505.00 | 7,500.00 | 1,995.00 | 73.4 |
| 10-34-607 | CITY RECREATION-BABE RUTH | 500.00 | 500.00 | 4,500.00 | 4,000.00 | 11.1 |
| 10-34-608 | CITY RECREATION - VOLLEYBALL | .00 | 1,280.00 | 1,900.00 | 620.00 | 67.4 |
| 10-34-609 | CITY RECREATION - WRESTLING | 240.00 | 840.00 | 2,000.00 | 1,160.00 | 42.0 |
| 10-34-610 | CITY RECREATION-BOY BASKETBALL | 710.00 | 2,670.00 | 4,000.00 | 1,330.00 | 66.8 |
| 10-34-620 | CITY RECREATION - SOCCER | .00 | 330.00 | 3,000.00 | 2,670.00 | 11.0 |
| 10-34-630 | CITY RECREATION - CAL RIPKEN | .00 | .00 | 8,500.00 | 8,500.00 | .0 |
| 10-34-635 | CITY RECREATION -MACHINE PITCH | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-34-640 | CITY RECREATION-GIRL BASKETBAL | 50.00 | 1,340.00 | 3,000.00 | 1,660.00 | 44.7 |
| 10-34-650 | CITY RECREATION - TRACK/FIELD | .00 | 75.00 | 2,000.00 | 1,925.00 | 3.8 |
| 10-34-660 | LIONS CLUB TOURNAMENT REVENUE | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 10-34-720 | GOLF FEES | 674.00 | 3,504.43 | 5,000.00 | 1,495.57 | 70.1 |
| 10-34-730 | SWIM FEES | .00 | 3,701.50 | 12,000.00 | 8,298.50 | 30.9 |
| 10-34-732 | SWIM POOL - COUNTY M&O | .00 | .00 | 129,404.50 | 129,404.50 | .0 |
| 10-34-740 | RECREATION COMPLEX DONATIONS | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 10-34-750 | MISCELLANEOUS REVENUE-RECREAT | .00 | 1.00 | .00 | (1.00) | .0 |
| 10-34-760 | JULY 4TH REVENUE | .00 | 12,683.75 | 28,000.00 | 15,316.25 | 45.3 |
| 10-34-770 | CHRISTMAS LIGHT PROJECT | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-34-775 | MES BOOSTER CLUB | 1,369.26 | 6,065.62 | 10,000.00 | 3,934.38 | 60.7 |
| 10-34-776 | COMMUNITY EASTER EGG HUNT | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| 10-34-780 | CHRISTMAS LIGHT PARADE | 600.00 | 5,626.56 | 4,500.00 | (1,126.56) | 125.0 |
| 10-34-810 | SALE OF CEMETERY LOTS | .00 | 2,000.00 | 8,000.00 | 6,000.00 | 25.0 |
| 10-34-820 | PERPETUAL CARE | 100.00 | 600.00 | 2,000.00 | 1,400.00 | 30.0 |
| 10-34-830 | CEMETERY OPENING AND CLOSING | 600.00 | 1,800.00 | 4,000.00 | 2,200.00 | 45.0 |
| 10-34-840 | COLLECTION COSTS - GARBAGE | 10,437.18 | 60,715.32 | 105,000.00 | 44,284.68 | 57.8 |
| 10-34-850 | COLLECTION COSTS - COMM. DUMP | 11.30 | 11.30 | .00 | (11.30) | .0 |
| 10-34-900 | AIRPORT COUNTY DONATION | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-34-910 | AIRPORT FUEL SALES | 3,691.55 | 24,504.83 | 80,500.00 | 55,995.17 | 30.4 |
| 10-34-920 | HANGER AND TIE DOWN | 1,575.00 | 4,550.00 | 7,900.00 | 3,350.00 | 57.6 |
| 10-34-950 | AIRPORT CONCESSION REVENUE | 15.10 | 148.10 | 100.00 | (48.10) | 148.1 |
| TOTAL CHARGES FOR SERVICES | | 20,573.39 | 144,202.41 | 497,254.50 | 353,052.09 | 29.0 |
| MISCELLANEOUS REVENUE | | | | | | |
| 10-36-300 | BUILDING RENTALS AND LEASES | 575.00 | 2,500.00 | 12,500.00 | 10,000.00 | 20.0 |
| 10-36-301 | AT&T LEASE REVENUE | .00 | 3,104.05 | 7,500.00 | 4,395.95 | 41.4 |
| 10-36-302 | INFOWEST LEASE REVENUE | 75.00 | 450.00 | 900.00 | 450.00 | 50.0 |
| 10-36-310 | CONCESSION REVENUE | .00 | 3,466.38 | 15,000.00 | 11,533.62 | 23.1 |
| TOTAL MISCELLANEOUS REVENUE | | 650.00 | 9,520.43 | 35,900.00 | 26,379.57 | 26.5 |

CITY OF MILFORD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|-----------------------------|--------------------------------|-------------------|-------------------|---------------------|---------------------|-------------|
| INTEREST/OTHER | | | | | | |
| 10-38-100 | INTEREST EARNINGS/GENERAL FUND | 6,447.27 | 39,657.26 | 74,000.00 | 34,342.74 | 53.6 |
| 10-38-400 | LIBRARY FINES AND FEES | 100.60 | 390.24 | 1,000.00 | 609.76 | 39.0 |
| 10-38-410 | KINNEY KIDS DONATIONS | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-38-500 | SUMMER READING DONATIONS | .00 | .00 | 600.00 | 600.00 | .0 |
| 10-38-800 | 150TH BIRTHDAY DONATIONS | .00 | .00 | 150.00 | 150.00 | .0 |
| 10-38-900 | MISCELLANEOUS REVENUE | 1,305.00 | 9,132.48 | 423,000.00 | 413,867.52 | 2.2 |
| TOTAL INTEREST/OTHER | | 7,852.87 | 49,179.98 | 499,250.00 | 450,070.02 | 9.9 |
| TOTAL FUND REVENUE | | 178,798.15 | 875,837.94 | 2,278,111.83 | 1,402,273.89 | 38.5 |

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|------------------|-------------------|-------------------|-------------------|-------------|
| LEGISLATIVE | | | | | |
| 10-41-110 SALARIES - MAYOR AND COUNCIL | 2,600.00 | 15,600.00 | 31,200.00 | 15,600.00 | 50.0 |
| 10-41-130 BENEFITS - MAYOR AND COUNCIL | 238.74 | 1,366.68 | 3,500.00 | 2,133.32 | 39.1 |
| TOTAL LEGISLATIVE | 2,838.74 | 16,966.68 | 34,700.00 | 17,733.32 | 48.9 |
| ADMINISTRATIVE | | | | | |
| 10-43-110 SALARIES & WAGES - ADMIN/TREAS | 6,521.60 | 42,931.82 | 84,787.04 | 41,855.22 | 50.6 |
| 10-43-111 SALARIES & WAGES - ADMIN ASST | 5,065.60 | 33,467.84 | 65,851.76 | 32,383.92 | 50.8 |
| 10-43-113 SALARIES & WAGES - RECORDER | 1,400.80 | 9,240.92 | 18,210.14 | 8,969.22 | 50.8 |
| 10-43-115 SALARIES & WAGES - 5TH MAN | .00 | .00 | 40,000.00 | 40,000.00 | .0 |
| 10-43-130 BENEFITS - ADMINISTRATOR/TREAS | 4,271.36 | 28,082.24 | 60,282.27 | 32,200.03 | 46.6 |
| 10-43-131 BENEFITS - ADMIN ASST | 3,783.28 | 22,090.90 | 53,058.02 | 30,967.12 | 41.6 |
| 10-43-134 BENEFITS - RECORDER | 838.50 | 5,262.79 | 12,109.35 | 6,846.56 | 43.5 |
| 10-43-135 BENEFITS - 5TH MAN | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 10-43-210 DUES, SUBSCRIPTIONS & DONATION | 125.00 | 855.00 | 2,500.00 | 1,645.00 | 34.2 |
| 10-43-215 DOT DRUG PROGRAM | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-43-220 NOTICES AND PUBLICATIONS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-43-230 TRAVEL AND CONFERENCES | 147.00 | 675.80 | 6,000.00 | 5,324.20 | 11.3 |
| 10-43-239 COMPUTER SERVICE CONTRACT | .00 | 500.00 | 500.00 | .00 | 100.0 |
| 10-43-240 OFFICE SUPPLIES AND EXPENSE | 425.98 | 12,257.06 | 18,000.00 | 5,742.94 | 68.1 |
| 10-43-241 PROGRAMING AND EQUIPMENT | 1,746.86 | 11,787.59 | 31,509.29 | 19,721.70 | 37.4 |
| 10-43-242 PLANNING AND ZONING EXPENSE | 175.00 | 175.00 | 37,000.00 | 36,825.00 | .5 |
| 10-43-243 MAIN STREET BEAUTIFICATION | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-43-244 ECONOMIC DEVELOPMENT | .00 | 10,000.00 | 10,000.00 | .00 | 100.0 |
| 10-43-246 ELECTIONS | 5,504.11 | 5,504.11 | .00 | 5,504.11) | .0 |
| 10-43-270 UTILITIES - OFFICE | 481.03 | 2,469.80 | 4,500.00 | 2,030.20 | 54.9 |
| 10-43-272 UTILITIES - TELEVISION | .00 | 113.98 | 400.00 | 286.02 | 28.5 |
| 10-43-273 UTILITIES - FIRE ALARM | .00 | 601.68 | 1,500.00 | 898.32 | 40.1 |
| 10-43-280 TELEPHONE - OFFICE | 321.05 | 1,579.42 | 4,000.00 | 2,420.58 | 39.5 |
| 10-43-281 EMPLOYEE CELL PHONES | .00 | 1,440.00 | 3,360.00 | 1,920.00 | 42.9 |
| 10-43-510 INSURANCE AND BONDS | .00 | 11,447.07 | 38,000.00 | 26,552.93 | 30.1 |
| 10-43-520 INMATE INCIDENTALS | .00 | 60.34 | 1,000.00 | 939.66 | 6.0 |
| 10-43-610 MISCELLANEOUS - GENERAL FUND | 328.09 | 5,961.74 | 7,000.00 | 1,038.26 | 85.2 |
| 10-43-620 EMPLOYEES SPOT AWARDS | 105.95 | 317.85 | 1,000.00 | 682.15 | 31.8 |
| 10-43-633 GENERAL PLAN UPDATE | 546.42 | 14,802.88 | 14,000.00 | 802.88) | 105.7 |
| 10-43-920 TRANSFER TO DEBT SERVICE FUND | 6,834.00 | 35,004.00 | 82,008.00 | 47,004.00 | 42.7 |
| TOTAL ADMINISTRATIVE | 38,621.63 | 256,629.83 | 629,075.87 | 372,446.04 | 40.8 |

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|--------------------------------|---------------|------------|------------|-------------|-------|
| NON-DEPARTMENTAL | | | | | | |
| 10-50-310 | AUDIT SERVICES | .00 | 15,635.00 | 20,000.00 | 4,365.00 | 78.2 |
| 10-50-320 | ATTORNEY RETAINER | 500.00 | 2,500.00 | 6,000.00 | 3,500.00 | 41.7 |
| 10-50-321 | LEGAL FEES | .00 | 881.25 | 3,500.00 | 2,618.75 | 25.2 |
| 10-50-340 | FIRE CONTROL CONTRIBUTION | .00 | .00 | 1,800.00 | 1,800.00 | .0 |
| 10-50-350 | BUILDING INSPECTIONS | .00 | 6,552.33 | 20,000.00 | 13,447.67 | 32.8 |
| 10-50-360 | SMALL CLAIMS FEES | .00 | .00 | 200.00 | 200.00 | .0 |
| TOTAL NON-DEPARTMENTAL | | 500.00 | 25,568.58 | 51,500.00 | 25,931.42 | 49.7 |
| GENERAL GOVERNMENTAL BUILDINGS | | | | | | |
| 10-51-110 | SALARIES & WAGES - JANITORIAL | 500.00 | 3,216.56 | 6,500.00 | 3,283.44 | 49.5 |
| 10-51-130 | BENEFITS - JANITORIAL | 43.76 | 279.12 | 600.00 | 320.88 | 46.5 |
| 10-51-270 | UTILITIES - SENIOR CITIZEN CEN | 520.35 | 2,455.88 | 6,000.00 | 3,544.12 | 40.9 |
| 10-51-480 | REPAIRS AND MAIN - BUILDINGS | 929.48 | 36,789.79 | 25,500.00 | (11,289.79) | 144.3 |
| 10-51-481 | BUILDINGS - SENIOR CITIZEN CEN | .00 | 6,076.30 | 6,733.00 | 656.70 | 90.3 |
| 10-51-511 | OLD FIRE STATION BLDIN UPGRADE | .00 | 19,153.08 | 65,673.20 | 46,520.12 | 29.2 |
| TOTAL GENERAL GOVERNMENTAL BUILDINGS | | 1,993.59 | 67,970.73 | 111,006.20 | 43,035.47 | 61.2 |
| STREETS DEPARTMENT | | | | | | |
| 10-61-110 | SALARIES & WAGES-CROSSING GDS | 812.50 | 4,166.56 | 13,000.00 | 8,833.44 | 32.1 |
| 10-61-120 | SALARIES & WAGES-SWEEPER OPER | 250.00 | 1,483.28 | .00 | (1,483.28) | .0 |
| 10-61-130 | BENEFITS - CROSSING GUARDS | 71.12 | 359.54 | 1,200.00 | 840.46 | 30.0 |
| 10-61-140 | BENEFITS - SWEEPER OPERATOR | 22.18 | 130.27 | .00 | (130.27) | .0 |
| 10-61-230 | FUEL - STREETS | 251.88 | 2,201.47 | 6,500.00 | 4,298.53 | 33.9 |
| 10-61-480 | STREETS - OIL AND CHIPS | .00 | 87,569.30 | 100,000.00 | 12,430.70 | 87.6 |
| 10-61-481 | STREETS - MAINTENANCE | 21.05 | 4,522.63 | 25,000.00 | 20,477.37 | 18.1 |
| 10-61-482 | STREETS - EQUIPMENT | 993.86 | 11,207.39 | 20,000.00 | 8,792.61 | 56.0 |
| 10-61-483 | STREETS - LIGHTS | 2,528.19 | 17,426.37 | 35,000.00 | 17,573.63 | 49.8 |
| 10-61-484 | SHOP TOOLS | 4.99 | 128.94 | 10,097.51 | 9,968.57 | 1.3 |
| 10-61-486 | INDUSTRIAL PARK ROAD PROJECT | .00 | 800.00 | .00 | (800.00) | .0 |
| 10-61-740 | CAPITAL OUTLAY - EQUIPMENT | .00 | .00 | 201,000.00 | 201,000.00 | .0 |
| 10-61-741 | DRAINAGE-CITY WIDE | .00 | 2,479.40 | 188,160.00 | 185,680.60 | 1.3 |
| TOTAL STREETS DEPARTMENT | | 4,955.77 | 132,475.15 | 599,957.51 | 467,482.36 | 22.1 |

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---------------------------------|-------------------------------|------------------|------------------|-------------------|-------------------|-------------|
| PARKS | | | | | | |
| 10-70-110 | SALARIES & WAGES - PARKS | 2,539.20 | 16,846.56 | 39,144.27 | 22,297.71 | 43.0 |
| 10-70-111 | SALARIES & WAGES - PART TIME | .00 | 2,658.25 | 8,000.00 | 5,341.75 | 33.2 |
| 10-70-130 | BENEFITS - PARKS REG | 2,177.77 | 12,046.70 | 31,724.11 | 19,677.41 | 38.0 |
| 10-70-131 | BENEFITS - PARKS | .00 | 235.80 | 800.00 | 564.20 | 29.5 |
| 10-70-250 | EQUIPMENT SUPPLIES & MAIN. | .00 | 768.29 | 7,000.00 | 6,231.71 | 11.0 |
| 10-70-260 | PARKS MAINTENANCE | 10.24 | 141.27 | 6,000.00 | 5,858.73 | 2.4 |
| 10-70-610 | CABOOSE PARK EXPENDITURES | 42.41 | 103.47 | 1,000.00 | 896.53 | 10.4 |
| 10-70-620 | RECREATION COMPLEX EXPENSE | 12.71 | 1,258.55 | 9,800.00 | 8,541.45 | 12.8 |
| 10-70-630 | CEMETERY MAINTENANCE | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| 10-70-640 | PAVILION EXPENSE | 105.25 | 224.20 | 1,000.00 | 775.80 | 22.4 |
| 10-70-650 | VETERAN'S PARK EXPENDITURES | 235.55 | 1,712.69 | 2,000.00 | 287.31 | 85.6 |
| 10-70-660 | AJ'S CONTRACT FOR PARK MAINT | .00 | 2,800.00 | 6,800.00 | 4,000.00 | 41.2 |
| 10-70-665 | TREE MAINTENANCE | 350.00 | 18,275.00 | 17,925.00 | (350.00) | 102.0 |
| 10-70-670 | REHAB HISTORICAL PARK | .00 | 600.00 | .00 | (600.00) | .0 |
| 10-70-740 | CAPITAL OUTLAY - PARKS | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| TOTAL PARKS | | 5,473.13 | 57,670.78 | 159,193.38 | 101,522.60 | 36.2 |
| GARBAGE COLLECTION | | | | | | |
| 10-71-420 | GARBAGE - DUMPSTER FEES | 390.34 | 2,414.70 | 5,000.00 | 2,585.30 | 48.3 |
| 10-71-430 | GARBAGE - COLLECTION FEES | 10,171.98 | 48,839.98 | 105,000.00 | 56,160.02 | 46.5 |
| 10-71-440 | GARBAGE - COMMUNITY DUMPSTERS | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| TOTAL GARBAGE COLLECTION | | 10,562.32 | 51,254.68 | 112,000.00 | 60,745.32 | 45.8 |

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------|--------------------------------|------------------|------------------|-------------------|-------------------|-------------|
| RECREATION | | | | | | |
| 10-72-110 | SALARIES & WAGES-RECREATION | 250.00 | 1,858.28 | 3,200.00 | 1,341.72 | 58.1 |
| 10-72-120 | SALARIES & WAGES-CONCESSIONS | .00 | 3,700.00 | 7,000.00 | 3,300.00 | 52.9 |
| 10-72-130 | BENEFITS - RECREATION | 21.88 | 161.44 | 300.00 | 138.56 | 53.8 |
| 10-72-140 | BENEFITS - CONCESSIONS | .00 | 323.79 | 700.00 | 376.21 | 46.3 |
| 10-72-250 | CITY RECREATION-MENS SOFTBALL | .00 | .00 | 1,100.00 | 1,100.00 | .0 |
| 10-72-251 | CITY RECREATION-COED SOFTBALL | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 10-72-253 | CITY RECREATION - SUMMER YOUTH | .00 | 250.00 | 1,300.00 | 1,050.00 | 19.2 |
| 10-72-254 | CITY RECREATION-GIRLS SOFTBALL | .00 | 416.76 | 14,000.00 | 13,583.24 | 3.0 |
| 10-72-255 | CITY RECREATION-FLAG FOOTBALL | .00 | 827.37 | 850.00 | 22.63 | 97.3 |
| 10-72-256 | CITY RECREATION-FOOTBALL FULL | 250.00 | 6,370.27 | 8,500.00 | 2,129.73 | 74.9 |
| 10-72-257 | CITY RECREATION-BABE RUTH | .00 | 250.00 | 4,500.00 | 4,250.00 | 5.6 |
| 10-72-258 | CITY RECREATION-VOLLEYBALL | .00 | 855.46 | 1,900.00 | 1,044.54 | 45.0 |
| 10-72-259 | CITY RECREATION-WRESTLING | .00 | 321.29 | 5,000.00 | 4,678.71 | 6.4 |
| 10-72-260 | CITY RECREATION-BOY BASKETBALL | 1,484.00 | 2,063.30 | 3,500.00 | 1,436.70 | 59.0 |
| 10-72-261 | CITY RECREATION - SOCCER | .00 | 404.51 | 2,000.00 | 1,595.49 | 20.2 |
| 10-72-262 | CITY RECREATION - CAL RIPKEN | 250.00 | 250.00 | 8,500.00 | 8,250.00 | 2.9 |
| 10-72-263 | CITY RECREATION-GIRL BASKETBAL | .00 | 40.00 | 2,600.00 | 2,560.00 | 1.5 |
| 10-72-264 | CITY RECREATION-TRACK/FIELD | .00 | 299.00 | 2,000.00 | 1,701.00 | 15.0 |
| 10-72-265 | CITY RECREATION- MACHINE PITCH | .00 | 250.00 | 1,500.00 | 1,250.00 | 16.7 |
| 10-72-266 | LIONS CLUB TOURNAMENT EXPENSE | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 10-72-270 | MAINTENANCE-BALL LIGHTS | .00 | .00 | 1,600.00 | 1,600.00 | .0 |
| 10-72-530 | CHRISTMAS LIGHT PARADE | 917.84 | 2,744.48 | 5,000.00 | 2,255.52 | 54.9 |
| 10-72-535 | MES BOOSTER CLUB | 543.85 | 4,143.38 | 10,000.00 | 5,856.62 | 41.4 |
| 10-72-536 | COMMUNITY EASTER EGG HUNT | 1,388.45 | 1,388.45 | 8,000.00 | 6,611.55 | 17.4 |
| 10-72-540 | CHRISTMAS LIGHT PROJECT | 96.72 | 96.72 | 3,000.00 | 2,903.28 | 3.2 |
| 10-72-550 | JULY 4TH EXPENSE | .00 | 18,033.31 | 30,000.00 | 11,966.69 | 60.1 |
| 10-72-560 | CONCESSION EXPENSE | .00 | 394.09 | 11,500.00 | 11,105.91 | 3.4 |
| 10-72-610 | MISCELLANEOUS EXPENSE-REC. | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-72-720 | CITY RECREATION - JANITORIAL | 5,000.00 | 5,000.00 | 5,000.00 | .00 | 100.0 |
| 10-72-740 | CAPITAL IMPROVEMENTS - REC | .00 | 19,998.83 | 30,000.00 | 10,001.17 | 66.7 |
| TOTAL RECREATION | | 10,202.74 | 70,440.73 | 177,050.00 | 106,609.27 | 39.8 |

| GOLF FUND | | | | | | |
|------------------------|-------------------------------|--------------|------------------|------------------|------------------|-------------|
| 10-73-110 | SALARIES & WAGES- GOLF COURSE | .00 | 7,000.00 | 16,000.00 | 9,000.00 | 43.8 |
| 10-73-130 | BENEFITS - GOLF COURSE | .00 | 24.64 | 1,000.00 | 975.36 | 2.5 |
| 10-73-250 | REPAIRS AND MAINTENANCE | .00 | 2,085.62 | 6,000.00 | 3,914.38 | 34.8 |
| 10-73-270 | UTILITIES - GOLF COURSE | 91.53 | 2,414.97 | 2,500.00 | 85.03 | 96.6 |
| 10-73-480 | EQUIPMENT & SUPPLIES | .00 | 33.71 | 1,500.00 | 1,466.29 | 2.3 |
| 10-73-610 | MISCELLANEOUS EXPENSE-GOLF | .00 | 551.95 | 1,500.00 | 948.05 | 36.8 |
| TOTAL GOLF FUND | | 91.53 | 12,110.89 | 28,500.00 | 16,389.11 | 42.5 |

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------------------|--------------------------------|-----------------|------------------|-------------------|------------------|-------------|
| SWIMMING POOL | | | | | | |
| 10-74-110 | SALARIES & WAGES-MANAGER | .00 | 3,593.91 | 9,666.80 | 6,072.89 | 37.2 |
| 10-74-111 | SALARIES & WAGES - LIFEGUARDS | .00 | 14,262.47 | 18,000.00 | 3,737.53 | 79.2 |
| 10-74-112 | SALARIES & WAGES-ASST MANAGER | .00 | 7,164.79 | 22,349.60 | 15,184.81 | 32.1 |
| 10-74-130 | BENEFITS-MANAGER | .00 | 313.26 | 1,700.00 | 1,386.74 | 18.4 |
| 10-74-131 | BENEFITS - LIFEGUARDS | .00 | 1,248.09 | 1,700.00 | 451.91 | 73.4 |
| 10-74-132 | BENEFITS-ASST MANAGER | .00 | 623.34 | 1,400.00 | 776.66 | 44.5 |
| 10-74-250 | EQUIPMENT SUPPLIES & MAIN. | .00 | 5,145.41 | 14,000.00 | 8,854.59 | 36.8 |
| 10-74-270 | UTILITIES - SWIMMING POOL | 129.97 | 4,665.90 | 14,000.00 | 9,334.10 | 33.3 |
| 10-74-280 | TELEPHONE - SWIMMING POOL | .00 | 152.36 | 250.00 | 97.64 | 60.9 |
| 10-74-610 | MISCELLANEOUS EXPENSE-SWIMMING | .00 | 637.56 | 4,000.00 | 3,362.44 | 15.9 |
| 10-74-740 | CAPITAL OUTLAY - SWIMMING POOL | .00 | 1,570.00 | 42,338.10 | 40,768.10 | 3.7 |
| TOTAL SWIMMING POOL | | 129.97 | 39,377.09 | 129,404.50 | 90,027.41 | 30.4 |
| LIBRARY | | | | | | |
| 10-75-110 | SALARIES & WAGES - LIBRARIAN | 2,411.80 | 16,247.30 | 31,358.38 | 15,111.08 | 51.8 |
| 10-75-111 | SALARIES & WAGES - PART TIME | 994.84 | 6,162.42 | 13,496.34 | 7,333.92 | 45.7 |
| 10-75-130 | BENEFITS - LIBRARIAN | 633.00 | 4,254.72 | 9,439.50 | 5,184.78 | 45.1 |
| 10-75-131 | BENEFITS - PART TIME | 87.04 | 537.97 | 1,300.00 | 762.03 | 41.4 |
| 10-75-230 | TRAVEL & CONFERENCES-LIBRARY | .00 | 70.00 | 1,000.00 | 930.00 | 7.0 |
| 10-75-250 | EQUIPMENT SUPPLIES & MAIN. | .00 | 308.00 | 500.00 | 192.00 | 61.6 |
| 10-75-251 | OFFICE SUPPLIES - LIBRARY | .00 | .00 | 900.00 | 900.00 | .0 |
| 10-75-252 | BOOK PURCHASE - LIBRARY | 150.89 | 349.32 | 1,500.00 | 1,150.68 | 23.3 |
| 10-75-253 | LIBRARY EXPENSE FROM TREASURY | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 10-75-255 | PROGRAMMING VERSO & INTERNET | .00 | .00 | 1,200.00 | 1,200.00 | .0 |
| 10-75-256 | COMPUTER SERVICE CONTRACT | .00 | 2,500.00 | 2,500.00 | .00 | 100.0 |
| 10-75-270 | UTILITIES - LIBRARY | 456.20 | 1,966.43 | 5,000.00 | 3,033.57 | 39.3 |
| 10-75-280 | TELEPHONE - LIBRARY | 124.95 | 624.75 | 1,500.00 | 875.25 | 41.7 |
| 10-75-290 | UTILITIES- INTERNET | 100.27 | 501.35 | 1,200.00 | 698.65 | 41.8 |
| 10-75-470 | LIBRARY GRANT- CLEF | 154.01 | 3,362.49 | 4,844.00 | 1,481.51 | 69.4 |
| 10-75-475 | PROGRAMMING SUPPLIES-STORY HR | 228.48 | 621.21 | 1,800.00 | 1,178.79 | 34.5 |
| 10-75-476 | KINNEY KIDS BOOKS | 468.41 | 468.41 | .00 | 468.41) | .0 |
| 10-75-480 | LIBRARY GRANT EXPENDITURES | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 10-75-610 | MISCELLANEOUS - LIBRARY | 33.26 | 274.42 | 600.00 | 325.58 | 45.7 |
| 10-75-611 | COUNTY ALLOTMENT FUNDS 2025 | 96.57 | 44,561.57 | 46,886.15 | 2,324.58 | 95.0 |
| 10-75-740 | CAPITAL OUTLAY - EQUIPMENT | .00 | 121.00 | 1,400.00 | 1,279.00 | 8.6 |
| TOTAL LIBRARY | | 5,939.72 | 82,931.36 | 134,424.37 | 51,493.01 | 61.7 |

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|----------------|------------------|------------------|----------|
| AIRPORT | | | | | |
| 10-76-110 SALARIES & WAGES - MANAGER | .00 | 108.28 | .00 | (108.28) | .0 |
| 10-76-111 SALARIES & WAGES - PART TIME | 700.00 | 3,823.08 | 8,400.00 | 4,576.92 | 45.5 |
| 10-76-130 BENEFITS - AIRPORT OPERATOR | 53.55 | 316.90 | 1,400.00 | 1,083.10 | 22.6 |
| 10-76-230 TRAVEL AND CONFERENCES | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-76-250 REPAIRS AND MAINTENANCE | 290.22 | 1,954.38 | 5,000.00 | 3,045.62 | 39.1 |
| 10-76-260 OFFICE & RUNWAY IMPROVEMENTS | .00 | 3,788.51 | 5,000.00 | 1,211.49 | 75.8 |
| 10-76-270 UTILITIES - AIRPORT | 264.02 | 1,617.69 | 3,500.00 | 1,882.31 | 46.2 |
| 10-76-280 TELEPHONE - AIRPORT | 211.89 | 1,060.99 | 1,500.00 | 439.01 | 70.7 |
| 10-76-290 CREDIT CARD PROCESSING FEE | 152.71 | 976.17 | 4,000.00 | 3,023.83 | 24.4 |
| 10-76-481 FUEL PURCHASE - JET A | .00 | 11,581.72 | 30,000.00 | 18,418.28 | 38.6 |
| 10-76-482 FUEL PURCHASE - 100 LL | 14,679.45 | 14,679.45 | 50,000.00 | 35,320.55 | 29.4 |
| 10-76-483 AIRPORT CONCESSION EXPENSE | 71.27 | 110.26 | 500.00 | 389.74 | 22.1 |
| 10-76-610 MISCELLANEOUS - AIRPORT | 19.90 | 612.81 | 1,000.00 | 387.19 | 61.3 |
| 10-76-740 CAPITAL OUTLAY - EQUIPMENT | .00 | 4,420.00 | .00 | (4,420.00) | .0 |
| TOTAL AIRPORT | 16,443.01 | 45,050.24 | 111,300.00 | 66,249.76 | 40.5 |
| TOTAL FUND EXPENDITURES | 97,752.15 | 858,446.74 | 2,278,111.83 | 1,419,665.09 | 37.7 |
| NET REVENUE OVER EXPENDITURES | 81,046.00 | 17,391.20 | .00 | (17,391.20) | .0 |

CITY OF MILFORD
BALANCE SHEET
DECEMBER 31, 2025

DEBT SERVICE FUND

ASSETS

| | | |
|-----------------------------------|---|----------------|
| 30-11900 CASH - COMBINED FUND | (| 90,657.45) |
| 30-12120 ST. TREAS CIB LIBRARY | | 57,683.46 |
| 30-12130 ST. TREAS ADMIN BUILDING | | 252,000.00 |
| TOTAL ASSETS | | 219,026.01 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | |
|------------------------------------|--|----------------|
| UNAPPROPRIATED FUND BALANCE: | | |
| 30-29610 FUND BALANCE-RESERVED-SID | | 43,660.00 |
| 30-29800 BEGINNING OF YEAR | | 150,362.01 |
| REVENUE OVER EXPENDITURES - YTD | | 25,004.00 |
| BALANCE - CURRENT DATE | | 219,026.01 |
| TOTAL FUND EQUITY | | 219,026.01 |
| TOTAL LIABILITIES AND EQUITY | | 219,026.01 |

CITY OF MILFORD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

DEBT SERVICE FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--------------------------------------|-----------------|------------------|---------------------|----------------------|-------------|
| SOURCE 39 | | | | | |
| 30-39-100 TRANSFER FROM GENERAL FUND | 6,834.00 | 35,004.00 | (82,008.00) | (117,012.00) | 42.7 |
| TOTAL SOURCE 39 | 6,834.00 | 35,004.00 | (82,008.00) | (117,012.00) | 42.7 |
| TOTAL FUND REVENUE | 6,834.00 | 35,004.00 | (82,008.00) | (117,012.00) | 42.7 |

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

DEBT SERVICE FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|--------------------|------------------|----------------------|----------------------|-------------|
| EXPENDITURES | | | | | |
| 30-40-620 LIBRARY M1046 BOND | 10,000.00 | 10,000.00 | 10,000.00 | .00 | 100.0 |
| 30-40-621 BOND B1806 ADMIN BUILD PAYMENT | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 30-40-622 B1806 ADMIN BUILD INTEREST | .00 | .00 | 12,020.00 | 12,020.00 | .0 |
| TOTAL EXPENDITURES | 10,000.00 | 10,000.00 | 42,020.00 | 32,020.00 | 23.8 |
| TOTAL FUND EXPENDITURES | 10,000.00 | 10,000.00 | 42,020.00 | 32,020.00 | 23.8 |
| NET REVENUE OVER EXPENDITURES | (3,166.00) | 25,004.00 | (124,028.00) | (149,032.00) | 20.2 |

CITY OF MILFORD
BALANCE SHEET
DECEMBER 31, 2025

WATER FUND

ASSETS

| | | |
|----------|--------------------------------|-----------------|
| 51-11900 | CASH - COMBINED FUND | 411,399.04 |
| 51-12100 | ST TREAS-DESIGNATED-WATER | 662,544.02 |
| 51-12120 | ST TREAS-RESTRICTED-BOND S3054 | 135,715.91 |
| 51-12170 | ST.TREAS-RESTRICTED-MAIN S3024 | 90,044.14 |
| 51-13110 | ACCOUNTS RECEIVABLE | 35,201.28 |
| 51-14200 | DEFERRED OUTFLOW OF RESOURCES | 43,838.78 |
| 51-16110 | WATER LAND | 40,000.00 |
| 51-16210 | BUILDINGS | 4,292.50 |
| 51-16310 | WATER DISTRIBUTION SYSTEM | 9,899,070.20 |
| 51-16510 | MACHINERY AND EQUIPMENT | 222,082.74 |
| 51-16610 | AUTOMOBILES AND TRUCKS | 59,270.72 |
| 51-17500 | ACCUMULATED DEPRECIATION | (2,538,058.62) |

TOTAL ASSETS

9,065,400.71

LIABILITIES AND EQUITY

LIABILITIES

| | | |
|----------|------------------------------|--------------|
| 51-21310 | ACCOUNTS PAYABLE | (3,051.90) |
| 51-21320 | DEPOSITS PAYABLE | 20,626.00 |
| 51-21330 | ACCRUED EMPLOYEE BENEFITS | 47,322.27 |
| 51-21400 | DEFERRED REVENUE | 7,500.00 |
| 51-25700 | NET PENSION LIABILITY | 32,840.39 |
| 51-25800 | LOAN PAYABLE USDA 91/01~2020 | 3,914,819.54 |
| 51-25900 | LOAN PAYABLE USDA 91/03~2020 | 725,707.04 |

TOTAL LIABILITIES

4,745,763.34

FUND EQUITY

51-26110 DEFERRED INFLOW OF RESOURCES 706.21

UNAPPROPRIATED FUND BALANCE:

| | | |
|----------|---------------------------------|--------------|
| 51-29110 | RETAINED EARNINGS-RESERVED | 271,978.20 |
| 51-29800 | RETAINED EARNINGS-WATER FUND | 3,125,788.83 |
| 51-29900 | RETAINED EARNINGS-DESIGNATED | 838,122.19 |
| | REVENUE OVER EXPENDITURES - YTD | 83,041.94 |

BALANCE - CURRENT DATE

4,318,931.16

TOTAL FUND EQUITY

4,319,637.37

TOTAL LIABILITIES AND EQUITY

9,065,400.71

CITY OF MILFORD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

WATER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|------------------|-------------------|-------------------|-------------------|-------------|
| OPERATING REVENUE | | | | | |
| 51-37-100 WATER SALES | 48,503.83 | 418,095.94 | 750,000.00 | 331,904.06 | 55.8 |
| 51-37-200 WATER CONNECTION FEES | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 51-37-201 IMPACT FEES | 1,555.28 | 6,221.12 | 4,500.00 | (1,721.12) | 138.3 |
| 51-37-300 PENALTIES & FORFEITURES | 495.91 | 4,344.82 | 8,000.00 | 3,655.18 | 54.3 |
| 51-37-410 GRANTS-LEAD & COPPER REVENUE | .00 | .00 | 72,054.00 | 72,054.00 | .0 |
| 51-37-600 INTEREST - WATER FUND | 3,226.60 | 20,181.88 | 45,000.00 | 24,818.12 | 44.9 |
| TOTAL OPERATING REVENUE | 53,781.62 | 448,843.76 | 880,554.00 | 431,710.24 | 51.0 |
| INTEREST - OTHER | | | | | |
| 51-38-900 MISCELLANEOUS REVENUE | .00 | 1,144.59 | 20,000.00 | 18,855.41 | 5.7 |
| TOTAL INTEREST - OTHER | .00 | 1,144.59 | 20,000.00 | 18,855.41 | 5.7 |
| TOTAL FUND REVENUE | 53,781.62 | 449,988.35 | 900,554.00 | 450,565.65 | 50.0 |

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

WATER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--------------------------------------|--------------------------------|---------------|------------|------------|-----------------|------|
| EXPENDITURES | | | | | | |
| 51-40-110 | SALARIES & WAGES - FOREMAN | 6,396.80 | 42,120.62 | 83,163.08 | 41,042.46 | 50.7 |
| 51-40-111 | SALARIES & WAGES-OPERATOR A&B | 5,019.20 | 33,179.07 | 65,240.45 | 32,061.38 | 50.9 |
| 51-40-112 | SALARIES & WAGES-UTILITY CLERK | 4,202.40 | 27,721.30 | 54,630.42 | 26,909.12 | 50.7 |
| 51-40-115 | SALARIES & WAGES - OVERTIME | 227.46 | 2,641.14 | 10,000.00 | 7,358.86 | 26.4 |
| 51-40-130 | BENEFITS - FOREMAN | 4,298.72 | 28,582.33 | 59,763.22 | 31,180.89 | 47.8 |
| 51-40-131 | BENEFITS - OPERATOR A & B | 3,818.44 | 22,381.10 | 52,873.51 | 30,492.41 | 42.3 |
| 51-40-134 | BENEFITS - UTILITY CLERK | 2,515.41 | 15,787.11 | 36,328.03 | 20,540.92 | 43.5 |
| 51-40-230 | WATER FUEL | 1,113.11 | 4,040.84 | 6,500.00 | 2,459.16 | 62.2 |
| 51-40-250 | EQUIPMENT SUPPLIES & MAIN. | 284.16 | 11,924.86 | 20,000.00 | 8,075.14 | 59.6 |
| 51-40-270 | UTILITIES - CULINARY | 5,997.47 | 40,233.53 | 70,000.00 | 29,766.47 | 57.5 |
| 51-40-271 | UTILITIES-PRESSURE PUMP | 1,376.76 | 10,772.80 | 18,000.00 | 7,227.20 | 59.9 |
| 51-40-273 | UTILITIES-IRRIGATION | 839.96 | 16,026.67 | 18,000.00 | 1,973.33 | 89.0 |
| 51-40-274 | UTILITIES-INTERNET | 154.95 | 821.64 | 1,800.00 | 978.36 | 45.7 |
| 51-40-280 | TELEPHONE - WATER | 137.11 | 685.43 | 1,500.00 | 814.57 | 45.7 |
| 51-40-310 | PROFESSIONAL/TECHNICAL SERVICE | 428.00 | 4,387.54 | 3,000.00 (| 1,387.54) 146.3 | |
| 51-40-311 | LEGAL AND AUDIT SERVICES | 2,573.30 | 8,005.80 | 6,500.00 (| 1,505.80) 123.2 | |
| 51-40-481 | METER SUPPLIES AND MAINTENANCE | 1,566.96 | 1,566.96 | 3,000.00 | 1,433.04 | 52.2 |
| 51-40-510 | TRAVEL AND CONFERENCE | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 51-40-520 | ZENNER METER SUPPLIES AND FEES | 455.95 | 1,600.54 | 5,000.00 | 3,399.46 | 32.0 |
| 51-40-521 | ZENNER CONTRACT | 3,705.10 | 3,705.10 | 5,000.00 | 1,294.90 | 74.1 |
| 51-40-522 | GENERATOR MAINTENANCE | .00 | .00 | 4,400.00 | 4,400.00 | .0 |
| 51-40-530 | INSURANCE AND BONDS | .00 | 12,474.68 | 13,000.00 | 525.32 | 96.0 |
| 51-40-610 | MISCELLANEOUS EXPENSE | 450.42 | 1,253.84 | 3,000.00 | 1,746.16 | 41.8 |
| 51-40-620 | SERVLINE INSURANCE | 2,336.00 | 8,335.00 | 20,500.00 | 12,165.00 | 40.7 |
| 51-40-650 | DEPRECIATION | .00 | .00 | 90,000.00 | 90,000.00 | .0 |
| 51-40-742 | 2020 CULINARY WATER PROJECT | .00 | 308.00 | .00 (| 308.00) .0 | |
| 51-40-743 | LEAD AND COPPER LINE INVENTORY | .00 | 27,538.69 | 72,054.00 | 44,515.31 | 38.2 |
| 51-40-814 | CULINARY WATER BOND INTEREST | 6,780.58 | 40,851.82 | 81,298.31 | 40,446.49 | 50.3 |
| TOTAL EXPENDITURES | | 54,678.26 | 366,946.41 | 806,551.02 | 439,604.61 | 45.5 |
| TOTAL FUND EXPENDITURES | | 54,678.26 | 366,946.41 | 806,551.02 | 439,604.61 | 45.5 |
| NET REVENUE OVER EXPENDITURES | | (896.64) | 83,041.94 | 94,002.98 | 10,961.04 | 88.3 |

CITY OF MILFORD
BALANCE SHEET
DECEMBER 31, 2025

SEWER FUND

ASSETS

| | | |
|----------|-------------------------------|-----------------|
| 52-11900 | CASH - COMBINED FUND | 417,137.64 |
| 52-12110 | ST. TREAS-DESIGNATED SEWER | 854,244.41 |
| 52-13110 | ACCOUNTS RECEIVABLE | 34,521.38 |
| 52-14200 | DEFERRED OUTFLOW OF RESOURCES | 42,768.58 |
| 52-16110 | LAND | 29,536.50 |
| 52-16210 | BUILDINGS | 4,643.20 |
| 52-16310 | SEWER SYSTEM | 2,138,772.10 |
| 52-16510 | MACHINERY AND EQUIPMENT | 148,597.45 |
| 52-16610 | AUTOMOBILES AND TRUCKS | 54,520.72 |
| 52-16810 | WIP | 83,015.07 |
| 52-17500 | ACCUMULATED DEPRECIATION | (2,217,108.11) |

TOTAL ASSETS

1,590,648.94

LIABILITIES AND EQUITY

LIABILITIES

| | | |
|----------|---------------------------|-----------|
| 52-21330 | ACCRUED EMPLOYEE BENEFITS | 26,127.22 |
| 52-21400 | DEFERRED REVENUE | 7,500.00 |
| 52-25700 | NET PENSION LIABILITY | 32,038.69 |

TOTAL LIABILITIES

65,665.91

FUND EQUITY

| | | |
|----------|------------------------------|--------|
| 52-26110 | DEFERRED INFLOW OF RESOURCES | 688.97 |
|----------|------------------------------|--------|

UNAPPROPRIATED FUND BALANCE:

| | | |
|----------|---------------------------------|------------|
| 52-29110 | RETAINED EARNINGS-RESERVED | 25,832.00 |
| 52-29800 | RETAINED EARNINGS-SEWER FUND | 617,484.11 |
| 52-29900 | RETAINED EARNINGS-DESIGNATED | 803,004.60 |
| | REVENUE OVER EXPENDITURES - YTD | 77,973.35 |

BALANCE - CURRENT DATE

1,524,294.06

TOTAL FUND EQUITY

1,524,983.03

TOTAL LIABILITIES AND EQUITY

1,590,648.94

CITY OF MILFORD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

SEWER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--------------------------------|-----------------------|------------------|-------------------|---------------------|---------------------|-------------|
| OPERATING REVENUE | | | | | | |
| 52-37-100 | SEWER FEES | 41,512.16 | 233,221.31 | 415,000.00 | 181,778.69 | 56.2 |
| 52-37-201 | IMPACT FEES | 1,041.23 | 4,164.92 | 3,000.00 | (1,164.92) | 138.8 |
| 52-37-400 | GRANTS | .00 | .00 | 1,972,000.00 | 1,972,000.00 | .0 |
| 52-37-600 | INTEREST - SEWER FUND | 3,393.22 | 21,239.81 | 43,000.00 | 21,760.19 | 49.4 |
| TOTAL OPERATING REVENUE | | 45,946.61 | 258,626.04 | 2,433,000.00 | 2,174,373.96 | 10.6 |
| INTEREST - OTHER | | | | | | |
| 52-38-900 | MISCELLANEOUS REVENUE | 500.00 | 500.00 | 4,000.00 | 3,500.00 | 12.5 |
| TOTAL INTEREST - OTHER | | 500.00 | 500.00 | 4,000.00 | 3,500.00 | 12.5 |
| TOTAL FUND REVENUE | | 46,446.61 | 259,126.04 | 2,437,000.00 | 2,177,873.96 | 10.6 |

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

SEWER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|----------------|------------------|------------------|-----------|
| EXPENDITURES | | | | | |
| 52-40-110 SALARIES & WAGES - LEADMAN | 6,065.60 | 39,967.82 | 78,859.66 | 38,891.84 | 50.7 |
| 52-40-111 SALARIES & WAGES-OPERATOR A&B | 1,692.80 | 18,618.67 | 26,096.19 | 7,477.52 | 71.4 |
| 52-40-115 SALARIES & WAGES - 5TH MAN | .00 | .00 | 40,000.00 | 40,000.00 | .0 |
| 52-40-130 BENEFITS - OPERATOR A & B | 1,451.81 | 8,636.37 | 21,149.40 | 12,513.03 | 40.8 |
| 52-40-131 BENEFITS - LEADMAN | 4,268.76 | 26,485.08 | 58,387.76 | 31,902.68 | 45.4 |
| 52-40-135 BENEFITS - 5TH MAN | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 52-40-230 FUEL - SEWER | 251.13 | 2,194.90 | 6,000.00 | 3,805.10 | 36.6 |
| 52-40-250 EQUIPMENT SUPPLIES & MAIN | 412.50 | 5,244.49 | 15,000.00 | 9,755.51 | 35.0 |
| 52-40-270 UTILITIES-ELECTRICAL & GAS | 992.97 | 2,989.25 | 12,500.00 | 9,510.75 | 23.9 |
| 52-40-280 TELEPHONE - SEWER | 31.83 | 159.06 | 425.00 | 265.94 | 37.4 |
| 52-40-310 LEGAL AND AUDIT SERVICES | .00 | 5,432.50 | 7,000.00 | 1,567.50 | 77.6 |
| 52-40-510 TRAVEL AND CONFERENCE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 52-40-530 INSURANCE AND BONDS | .00 | 12,474.67 | 13,000.00 | 525.33 | 96.0 |
| 52-40-610 MISCELLANEOUS EXPENSES | 65.00 | 326.88 | 2,000.00 | 1,673.12 | 16.3 |
| 52-40-620 SERVLINE PROTECTION | 1,062.00 | 4,248.00 | 10,000.00 | 5,752.00 | 42.5 |
| 52-40-650 DEPRECIATION | .00 | .00 | 75,000.00 | 75,000.00 | .0 |
| 52-40-660 2024 WASTEWATER PROJECT | 6,215.00 | 54,375.00 | 1,972,000.00 | 1,917,625.00 | 2.8 |
| 52-40-750 CAPITAL OUTLAY - SEWER | .00 | .00 | 2,400.00 | 2,400.00 | .0 |
| TOTAL EXPENDITURES | 22,509.40 | 181,152.69 | 2,370,818.01 | 2,189,665.32 | 7.6 |
| TOTAL FUND EXPENDITURES | 22,509.40 | 181,152.69 | 2,370,818.01 | 2,189,665.32 | 7.6 |
| NET REVENUE OVER EXPENDITURES | 23,937.21 | 77,973.35 | 66,181.99 | (11,791.36) | 117.8 |

CITY OF MILFORD
BALANCE SHEET
DECEMBER 31, 2025

GENERAL FIXED ASSETS

ASSETS

| | | |
|----------|--------------------------------|---------------|
| 91-16110 | LAND | 260,210.36 |
| 91-16210 | BUILDINGS | 2,434,542.96 |
| 91-16310 | IMPROVEMENTS OTHER THAN BLDGS | 3,194,430.12 |
| 91-16410 | OFFICE FURNITURE AND EQUIPMENT | 232,458.57 |
| 91-16510 | MACHINERY AND EQUIPMENT | 1,056,394.30 |
| 91-16610 | AUTOMOBILES AND TRUCKS | 163,719.00 |
| 91-16710 | CAPITAL ASSET - INFRASTRUCTURE | 3,160,973.04 |
| 91-16810 | WIP | 565,610.00 |
| | | <hr/> |
| | TOTAL ASSETS | 11,068,338.35 |
| | | <hr/> |

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

| | | |
|----------|------------------------------|---------------|
| 91-29800 | BEGINNING OF YEAR | 745,592.15 |
| 91-29850 | ADDITIONS - CURRENT YEAR | 10,322,746.20 |
| | | <hr/> |
| | BALANCE - CURRENT DATE | 11,068,338.35 |
| | | <hr/> |
| | TOTAL FUND EQUITY | 11,068,338.35 |
| | | <hr/> |
| | TOTAL LIABILITIES AND EQUITY | 11,068,338.35 |
| | | <hr/> |

CITY OF MILFORD
BALANCE SHEET
DECEMBER 31, 2025

GENERAL LONG TERM DEBT

ASSETS

95-18100 AMT PROVIDED-GENERAL LT DEBT 858,115.44

TOTAL ASSETS 858,115.44

LIABILITIES AND EQUITY

LIABILITIES

| | | |
|----------|------------------------------|------------|
| 95-21500 | ACCRUED EMPLOYEE BENEFITS | 42,109.52 |
| 95-25102 | BONDS PAYABLE -CIB LIBRARY | 160,000.00 |
| 95-25105 | ADMINISTRATION BUILDING LOAN | 601,000.00 |
| 95-25700 | NET PENSION LIABILITY | 55,005.92 |

TOTAL LIABILITIES 858,115.44

TOTAL LIABILITIES AND EQUITY 858,115.44

Milford Municipal Airport
Monthly Fuel Analysis
Month December 2025

| <u>Date</u> | <u>100 LL</u> | <u>Gallons Sold & Test</u> | <u>Jet A</u> | <u>Gallons Sold & Test</u> | <u>Tie Down</u> | <u>After Hours Fee</u> | <u>Oil</u> | <u>Misc.</u> | <u>Processing Fee</u> | <u>Total</u> |
|-------------|-------------------|--------------------------------|-----------------|--------------------------------|-----------------|------------------------|---------------|---------------|-----------------------|-------------------|
| 12/1/2025 | \$365.27 | 57.98 | \$0.00 | 0 | | | | | \$8.59 | \$356.68 |
| 12/2/2025 | \$113.53 | 18.02 | \$0.00 | 0 | | | | | \$3.92 | \$109.61 |
| 12/3/2025 | \$0.00 | 0 | \$0.00 | 0 | | | | | | \$0.00 |
| 12/4/2025 | \$50.46 | 8.01 | \$0.00 | 0 | | | | | \$1.19 | \$49.27 |
| 12/5/2025 | \$183.14 | 29.07 | \$0.00 | 0 | | | | | \$4.30 | \$178.84 |
| 12/6/2025 | \$0.00 | 0 | \$0.00 | 0 | | | | | | \$0.00 |
| 12/7/2025 | \$127.00 | 20.16 | \$0.00 | 0 | | | | | \$2.99 | \$124.01 |
| 12/8/2025 | \$113.40 | 18 | \$0.00 | 0 | | | | | \$3.91 | \$109.49 |
| 12/9/2025 | \$50.53 | 8.02 | \$0.00 | 0 | | | | | \$1.19 | \$49.34 |
| 12/10/2025 | \$192.59 | 30.57 | \$0.00 | 0 | | | | | \$4.53 | \$188.06 |
| 12/11/2025 | \$0.00 | 0 | \$0.00 | 0 | | | | | | \$0.00 |
| 12/12/2025 | \$489.76 | 77.74 | \$164.24 | 33.18 | | | | | \$15.37 | \$638.63 |
| 12/13/2025 | \$81.90 | 13 | \$0.00 | 0 | | | | | \$1.92 | \$79.98 |
| 12/14/2025 | \$77.81 | 12.35 | \$0.00 | 0 | | | | | \$1.83 | \$75.98 |
| 12/15/2025 | \$0.00 | 0 | \$0.00 | 0 | | | | | | \$0.00 |
| 12/16/2025 | \$141.87 | 22.52 | \$0.00 | 0 | | | | | \$3.57 | \$138.30 |
| 12/17/2025 | \$0.00 | 0 | \$0.00 | 0 | | | | | | \$0.00 |
| 12/18/2025 | \$336.16 | 53.36 | \$0.00 | 0 | | | | | \$9.93 | \$326.23 |
| 12/19/2025 | \$0.00 | 0 | \$0.00 | 0 | | | | | | \$0.00 |
| 12/20/2025 | \$239.53 | 38.02 | \$0.00 | 0 | | | | | \$8.26 | \$231.27 |
| 12/21/2025 | \$0.00 | 0 | \$0.00 | 0 | | | | | | \$0.00 |
| 12/22/2025 | \$0.00 | 0 | \$0.00 | 0 | | | | | | \$0.00 |
| 12/23/2025 | \$0.00 | 0 | \$0.00 | 0 | | | | | | \$0.00 |
| 12/24/2025 | \$0.00 | 0 | \$0.00 | 0 | | | | | | \$0.00 |
| 12/25/2025 | \$0.00 | 0 | \$0.00 | 0 | | | | | | \$0.00 |
| 12/26/2025 | \$0.00 | 0 | \$0.00 | 0 | | | | | | \$0.00 |
| 12/27/2025 | \$0.00 | 0 | \$0.00 | 0 | | | | | | \$0.00 |
| 12/28/2025 | \$0.00 | 0 | \$0.00 | 0 | | | | | | \$0.00 |
| 12/29/2025 | \$327.69 | 59.15 | \$0.00 | 0 | | | | | \$7.70 | \$319.99 |
| 12/30/2025 | \$636.67 | 114.92 | \$0.00 | 0 | | | | | | \$636.67 |
| 12/31/2025 | \$0.00 | 0 | \$0.00 | 0 | | | | | | \$0.00 |
| | \$3,527.31 | 580.89 | \$164.24 | 33.18 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$79.20 | \$3,612.35 |

Balance of Funds for Fuel Purchase

| Fuel Purchases | | |
|-----------------------|----------------|-----------------|
| <u>Amount</u> | <u>Gallons</u> | <u>Type</u> |
| \$14,679.45 | 3044.00 | Jet A 100 LL |

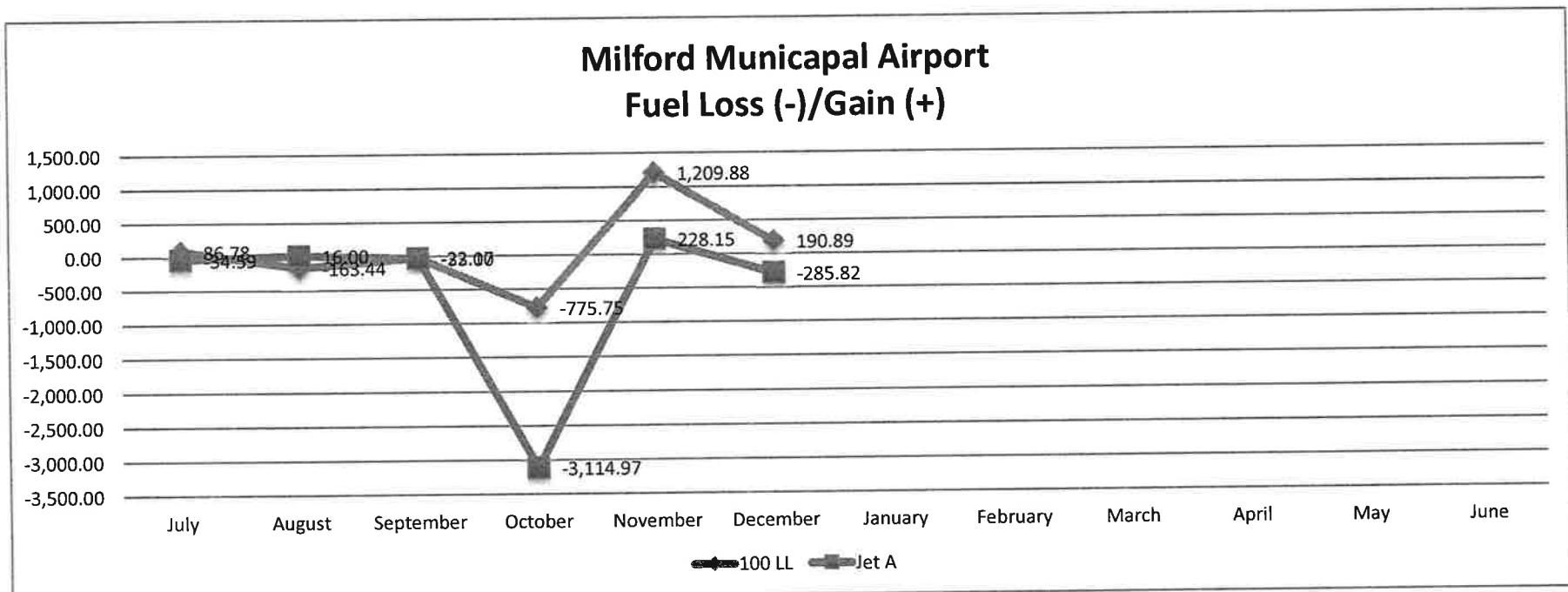
| Accumulated Credit Card Balance | | | |
|--|----------------------|-------------------|--------------------|
| <u>Month Total</u> | <u>Month Balance</u> | <u>Payments</u> | <u>Description</u> |
| | \$3,691.55 | | |
| | | \$3,996.91 CC Rem | -\$1,821.19 |
| | | \$0.00 Cash | -\$1,821.19 |

Inventory of Fuel

| | <u>Gallons Purchased For Month</u> | <u>Gallons Sold For Month</u> | <u>Actual Ending Reading</u> | <u>Ending Reading</u> | <u>Pump Loss</u> | <u>Cost Per Gallon</u> | <u>Total Inventory</u> |
|--------|------------------------------------|-------------------------------|------------------------------|-----------------------|------------------|------------------------|------------------------|
| 100 LL | 2015.00 | | | 4478.11 | 190.89 | \$4.82 | \$22,504.58 |
| Jet A | 3538.00 | 0.00 | 3504.82 | 3219.00 | -285.82 | \$3.95 | \$12,715.05 |
| Total | 0.00 | 3044.00 | 7982.93 | 7888.00 | -94.93 | | \$35,219.63 |

Milford Municipal Airport
Fuel Loss/Gain
2025-2026

| | July | August | September | October | November | December | January | February | March | April | May | June |
|--------|--------|---------|-----------|-----------|----------|----------|---------|----------|-------|-------|-----|------|
| 100 LL | 86.78 | -163.44 | -22.17 | -775.75 | 1,209.88 | 190.89 | | | | | | |
| Jet A | -34.59 | 16.00 | -33.00 | -3,114.97 | 228.15 | -285.82 | | | | | | |



**Milford City Council Meeting
Tuesday, November 18, 2025 4:00 PM
Milford City Hall, 26 South 100 West
Milford, Utah 84751**

Members Present: Mayor Nolan Davis, Council Members Russell Smith, Les Whitney, Scott Symond, Ian Spaulding, and Terry Wiseman.

Absent: None

10 **Staff:** City Administrator Makayla Bealer, City Recorder Monica Seifers, Attorney Leo Kanell, Foreman
11 Benjamin Stewart.

12 **Visitors (Official Roster):** Dave and Angie Myers, William and Sarah Wray, Matthew Sterzer, Pete
13 Brown and Valorie Rollins

Call to Order

15 Mayor Davis called the meeting to order at 4:00 p.m. followed by the Pledge of Allegiance.

Visitors

a. Hinton Burdick – Presentation of Audit Fiscal Year 2024-2025

19 a. Hunter Barwick - PRESENTATION OF AUDIT
20 Koden Hunt presented the auditor's report via Microsoft Teams. The auditor's report will be posted
21 online and available for review by the public. Highlights of the audit:

22
23 Independent Auditor's Report – Unmodified, or "clean opinion". The statements are deemed to be
24 correct.

24 correct.
25 Internal Controls – no findings relating to compliance

25 Internal Controls – no findings relating to compliance.
26 Report on Utah State Compliance – Three findings: Fraud Risk Assessment, Budgetary Compliance, and
27 Fund Balance Limitation (reissued). The water fund was a little over this year due to the water project
28 being added as an asset. The city is in good financial health, just over the limits that the state likes to
29 see.

31 General Fund – Fund Balance - in good health

32 Water Fund Net Position – in good health

32 Water Fund Net Position – in good health

33 Sewer Fund Net Position - in good health.
34 Cash Balances – the Government and Utility Funds have plenty of excess cash. Recommended fund
35 balance is a least 2 months and the city has much more than that, so it is healthy.

b. Dave and Angie Mayers – Discuss drainage from 900 South along 100 West to 825 South

37 b. **Dave and Angie Myers – Discuss drainage from 900 South along 100 West to 300 South.**
38 Mr. and Mrs. Myers have purchased the lot south of the Family Dollar and there are concerns with
39 drainage to the north of the property. It was discussed during planning and zoning about putting in a
40 drain like what was installed at the Senior Citizen Center. Mr. Myers proposed using a drainage canal
41 on the east side of his property but was not sure how they would get the water there to drain. Council
42 Member Spaulding asked Foreman Stewart where the water was coming from. Foreman Stewart
43 replied that all the water from the north on 900 South comes down and collects on 100 West. Mayor
44 Davis added that due to lack of curb and gutter that's where it all ends up. He asked about the old
45 apartments were where Family Dollar is located – where did the water go then? Prior to the main

46 street extension there was a drainage canal that drained out onto the Union Pacific Railroad Property
47 to the east. When Main Street was extended this drainage canal was covered and the water was
48 routed to 100 West but there was no actual plan from UDOT at that time. It's believed they were using
49 the vacant lots to takeon the storm water. Mr. Myers suggested adding a drainage ditch to the east of
50 his property and install some big rocks and let it soak into the ground and then install a drain like at the
51 Senior Center on 800 North (the dead-end road). Administrator Bealer has been on the phone with Ben
52 Coray of Sunrise discussing possible solutions. Ben Coray was against doing either option (French drain
53 or a storm brix system) to on take storm water stating that those types of systems are more for parking
54 lots. Due to the clay material he didn't feel they would work in that area. He felt using a temporary
55 detention pond to hold water would be more suitable as the only way to know is to do a drainage
56 study. Administrator Bealer cited that 800 South used to be a street but when main street was
57 extended it dead ended due to elevation of the highway. As Ben Coray had stated, the only way to
58 really know was to do a drainage study. Even still, we would have to find the funding for the
59 improvements. We could have the Myers deed the city a drainage easement. The retention pond
60 would not be permanent. A drainage system would still need to be developed. Council Member
61 Spaulding stated that even though it is not the long-term recommendation, it is going to take time to
62 implement and find resources, it will take years - we have an entity that wants to be operating sooner
63 than that. Makayla – engineer does not recommend putting in something temporary. We can do
64 something and watch where the water goes once he builds the lot up. Sunrise recommended not doing
65 any curb and gutter at this time on the north side of the property as well as not changing the existing
66 sidewalk along 100 West. A drainage study with a long-term plan is the recommended approach.
67 Planning and zoning recommended the site plan. Mayor Davis agreed, it would not serve anything to
68 put those improvements in until the water flow is determined. Mr. Myers had stated that he would be
69 leveling his lot, it currently slopes from main street back to 100 West. Due to costs, he would like to
70 keep the buildup to 6-8 inches. Council Member Spaulding suggested allowing the property owner to
71 do their build up and the city to continue to study the drainage and see how it goes and can entertain
72 an easement once it is determined. Council Member Whitney went and looked at it and agreed with
73 Council Member Spaulding.

74
75 ➤ ***MOTION: Council Member Ian Spaulding moved to allow the Myers to do their site development with
76 building up their property and protecting their investment at 825 South 100 West, no permanent
77 drainage infrastructure would be installed at this time and no improvements along the north side of
78 the property would be required to allow time to assess the flow of water in that area with the site
79 development improvements. If drainage problems persist after site development improvements, the
80 Myers may come to the city to discuss easement negotiations. The motion was seconded by Council
81 Member Les Whitney. The motion carried with the following votes:***
82 Yes: Scott Symond, Terry Wiseman, Les Whitney, Russell Smith, Ian Spaulding
83 No: None
84 Absent: None
85

86 Council Member Smith asked if there was a concern with having them build up the property and then
87 flooding happens. Dave stated he already planned to trench in a ditch to allow water to flow and if
88 Foreman Stewart would come while they have equipment on site and give his input. Makayla asked for
89 clarification that the water was not going to be directed toward the north causing further issues with
90 water pooling at 700 South. Council confirmed that they wanted the water to move toward the south
91 to the vacant lots.

92
93 **Consent Issues**
94 a. Consent issues including bills and payroll, Financial Report October 2025, and minutes of the
95 October 28, 2025 Regular Council Meeting.
96
97 ➤ *MOTION: Council Member Scott Symond moved to approve the consent issues as presented. The motion was seconded by Council Member Russell Smith. The motion carried with the following votes:*
98 Yes: Scott Symond, Terry Wiseman, Les Whitney, Russell Smith, Ian Spaulding
99 No: None
100 Absent: None
101
102
103 ➤
104 **New Business**
105 a. **Canvass of General Election**
106 Recorder Seifers presented the Canvassers Report highlighting the following:
107 Abstract of Votes for Mayor: Nolan Davis 245 votes.
108 Abstract of Votes for City Council: Terry Wiseman 57, Tayson N. Willis 186, Lynae Malchus 125, Ian 109 Spaulding 247.
110 Summary of Results for Beaver County – 51.42% returns
111 Summary of Results for Milford City: Precinct 1 - 51.35%, Precinct 2 - 49.44%.
112 2025 Canvass – Audit Certification Report and Statistics from the Beaver County Clerks Office.
113 Cast Vote Report for all ballots - was emailed to the council as it was too large to print and include in 114 the packet.
115
116 The Board of Canvassers Certification which will need to be signed by the Board of Canvassers (the 117 council) and Clerk of the Canvassers (city recorder). All documents reviewed will be forwarded to the Lt. 118 Governor's Office and posted online as well as uploaded to the public notice website.
119
120 ➤ *MOTION: Council Member Ian Spaulding moved to approve the city council, as Board of Canvassers, along with the city recorder, as the Clerk of Canvassers to sign the Canvasser's Report certifying the results for the General Election. The motion was seconded by Council Member Scott Symond. The motion carried with the following votes:*
121 Yes: Scott Symond, Terry Wiseman, Les Whitney, Russell Smith, Ian Spaulding
122 No: None
123 Absent: None
124
125
126
127
128 b. **Discuss old fire station (paint/fascia)**
129 Mayor Davis reported the doors have been completed at the old fire station, he has received a quote to 130 paint and upgrade the facia at the old fire station. This is something that they previously tried to get done 131 with the inmate crew in the past. The total cost is \$6500.00. He has discussed having the fire district split a 132 portion of the costs. Ian – did Les have an opinion on the cost share. Les has taken it to the board and they 133 are willing to do a portion, but he won't have a meeting until the 11th. Les felt the city should get it done 134 while the weather permits. There is money available but the council would have to approve the 135 expenditure.

136 ➤ **MOTION:** Council Member Ian Spaulding moved to approve the improvements to the facia while
137 weather permits and work an agreement with fire district. The motion was seconded by Council
138 Member Russell Smith. The motion carried with the following votes:
139 Yes: Scott Symond, Terry Wiseman, Russell Smith, Ian Spaulding
140 No: None
141 Absent: None
142 Abstention: Les Whitney
143

144 **c. Declare surplus property: map printer**

145 Administrator Bealer reported that Smithfield donated a map printer to Milford City several years ago. The
146 printer was used in the past but has not been utilized for approximately two years since all of the mapping is
147 now provided through GIS and Sunrise Engineering provides printed maps as needed. The printer occupies a
148 considerable amount of space in the conference room that could better be utilized. Recommended
149 minimum bid \$25.

150 ➤ **MOTION:** Council Member Les Whitney moved to approve the surplus and sale of the map printer
151 with a minimum bid set at \$25.00. The motion was seconded by Council Member Scott Symond. The
152 motion carried with the following votes:
153 Yes: Scott Symond, Terry Wiseman, Les Whitney, Russell Smith, Ian Spaulding
154 No: None
155 Absent: None
156

157 **d. Presentation of Employee Spot Award**

158 Mayor Davis presented a spot recognition nomination for Russell Smith by City Administrator Bealer for his
159 efforts of taking care of the airport. He has been in this position since July and is doing an outstanding job.
160 Mayor Davis expressed his appreciation to Russell as well. The feedback from the pilots has been positive.

161 ➤ **MOTION:** Council Member Terry Wiseman moved to approve the spot award for \$100 in recognizing
162 Airport Operator Russell Smith for his efforts at the airport. The motion was seconded by Council
163 Member Scott Symond. The motion carried with the following votes:
164 Yes: Scott Symond, Terry Wiseman, Les Whitney, Russell Smith, Ian Spaulding
165 No: None
166 Absent: None
167

168 **Old Business**

169 **a. Discuss IOOF Cemetery Plots**

170 In September's meeting it was discussed that the IOOF had approximately 20 plots located within the
171 Milford City Cemetery. Ian Spaulding spoke with the IOOF Chapter in Beaver. Jim Beard, no plans for
172 them and was fine with what we discussed. Veterans and IOOF claim first. When they are gone they are
173 gone.

174 ➤ **MOTION:** 5:02 Council Member Les Whitney moved to approve that the IOOF plot assigned to Lola
175 be reassigned to Jared Bridge. The motion was seconded by Council Member Ian Spaulding. The
176 motion carried with the following votes:
177 Yes: Scott Symond, Terry Wiseman, Les Whitney, Russell Smith, Ian Spaulding
178 No: None
179

180 *Absent: None*

181

182 **b. Update: Main Street Parking (Heritage Plaza)**

183 Ben Coray with Sunrise Engineering has responded to the inquiry regarding the feasibility of a parking
184 garage on the property located at 500 South and Main Street (west side). Makayla shared his findings,
185 reading his response, reading the email she received from Mr. Coray on November 7, 2025:

186

187 Hi Makayla,

188

189 Taking a very high level look at the vacant parcel on the corner of 500 S Main. The
190 usable area looks to be about 64 ft wide by 160 ft long according to measurements
191 on google earth. Using a standard 9 ft by 18 ft parking stall, I think it's possible to
192 get 30-34 stalls in a surface parking lot assuming that storm water retention is under
193 the lot (no pond).

194

195 The ramps and aisles needed for a parking structure would likely use around half of
196 the footprint on the lot leaving only 15-17 stalls per level. There may be some space
197 to add a few more stalls for compact cars. There does not appear to be any
198 significant advantage to a parking garage on this property. If it were a larger lot
199 there would be more benefit.

200

201 Some other things to consider. A parking garage may work for smaller cars and
202 SUVs but is not ideal for larger vehicles. Storm water collected by the garage will
203 need to be disposed onsite which may be difficult if the garage covers most of the
204 property.

205

206 It looks to me like a surface parking lot would provide a very similar number of
207 parking stalls at a fraction of the cost.

208

209 Let me know if you need more input on this.

210

211 Thanks,
212 Ben

213

214 **Benjamin Coray, P.E.**
215 Project Manager

216

217 Council Member Spaulding thanked Mr. Brown for his forethought on helping with the parking situation
218 on main street, including other businesses and not just focusing on his own needs. It is unfortunate that
219 the space is not adequate to meet the needs. He referenced a similar garage in Panguitch City that is
220 concealed with a building façade. The top level serves as apartment units while the lower level is
221 parking, but it is concealed and blends in. Pete responded, stating that when he came to the previous
222 meeting with his proposal, he was hoping to alleviate some congestion on main street. Now that there
223 is an engineering perspective it doesn't appear that it will be feasible. Makayla will forward the email to
224 Pete so he has it on file.

226 Mr. Brown, Ms. Rollins, and the Myers left at 5:12 pm

227

228 **Ordinances and Resolutions**

229 **a. Resolution 15-2025 "Establishing Milford Municipal Airport Fee Schedule"**

230 Administrator Bealer

231

232 ➤ ***MOTION: Council Member Scott Symond moved to adopt Resolution 15-2025 "Establishing***
233 ***Milford Municipal Airport Fee Schedule". The motion was seconded by Council Member Terry***
234 ***Wiseman. Roll Call votes as follows:***

235 Yes: Scott Symond, Terry Wiseman, Les Whitney, Russell Smith, Ian Spaulding

236 No: None

237 Absent: None

238

239 **Staff and Council Reports**

240

241 **Administrator Bealer**

242 ➤ Wastewater Project : the sewer committee met on November 7, 2025 to review the design for the
243 wastewater project. The following items were discussed and suggested:

- 244 • Add road base first and then install fencing around the Town Lift Station.
- 245 • Consider installing an electric hoist for the rag basket at the Town Lift Station.
- 246 • Integrate the sewer system into the SCADA system.
- 247 • Include demolition of the old Town Lift Station as a bid alternate.
- 248 • Advertise for bids as soon as DEQ approves the plans.
- 249 • Schedule a pre-bid construction meeting for January 8, 2026.
- 250 • Bid opening will be held on February 12, 2026, with award consideration at the February 17,
251 2026 Council Meeting.
- 252 • Installation of a meter on the Industrial Lift Station will also be included as a bid alternate.
- 253 • Consider constructing a berm in Cell 2 of the sewer lagoon to improve lagoon operation.
- 254 • Transfer switches will be installed inside all lift stations.
- 255 • A generator will be included as a bid alternate.
- 256 • A probiotic system will be placed in the Town Lift Station.

257

258 ➤ American250: Milford City has received \$1,500 in American 250 funds. The Council will need to
259 begin brainstorming ideas for how to allocate and spend these funds. If you have ideas, please
260 email Makayla and a list will be started. Ian had a suggestion of a public announcement system
261 that could be used for various community events and celebrations. He proposed a trailer to
262 haul and store a system that could potentially have wraps applied to advertise the various
263 events. Makayla will reach out and see if this is something that the funding could be used for.

264

265 ➤ SR-21 Crosswalk: UDOT has issued the Notice to Proceed to the contractor for the installation of
266 the crosswalk with flashing lights as of November 6th. While UDOT does not have exact installation
267 dates yet, the work is expected to begin this month and should be completed within approximately
268 two weeks once construction starts.

269

270 ➤ Gates at Milford Elementary: Principal Rose has emailed reporting that this is progressing as
271 planned, and the gates are expected to be completed by the beginning of December.
272 ➤ Western Rock Products – Makayla received a call from Buddy with Western Rock on 11/3/25. His
273 supervisors have some concerns about the water situation, and Buddy requested that we press
274 pause while they work through those details. She let him know that was fine and reiterated that
275 Milford City's goal is simply to be supportive in helping bring a concrete plant here to assist with
276 construction needs. Buddy expressed that Milford City has been wonderful to work with and said he
277 will reach back out if they decide to move forward with the project. Council Member Symond
278 inquired on the cost to extend the 8" main water to the proposed area. The main would need to be
279 extended approximately 6,600 feet (1.25 miles) at \$40 per foot, since the line would be installed in a
280 dirt area with no pavement replacement required. This brings the estimated cost to \$264,000, plus
281 an additional \$11,000 for hydrant, valves, and T-valves — for a total estimated cost of \$275,000.00.

282 Administrator Bealer shared that there were two concerns: batch plant being dirty; where this
283 would be located is in the county and is zoned Industrial. Could move the location closer but
284 would have to file for a zone change as it is not a permitted use.

285 **Zoning Administrator Thompson**

286 ➤ Alley update – property owners had until the 17th to remove personal property. She reports
287 that everything has been moved and the city can schedule to have it graded. Mayor Davis
288 reported the crew has been discussing the scheduling and would like to wait until the ground
289 freezes

290 **Recorder Seifers**

291 ➤ The 10th Annual Christmas Light Parade will be Saturday, Dec 6th. Committee is accepting
292 registrations for floats and entries for the parade. Santa will be at the Milford Elementary
293 School from 10 am – 1 pm as part of the Annual Christmas Bazaar.

294 **Scott Symond**

295 ➤ Council Member Symond proposed that the city council move into executive session for the
296 purpose of discussing Personnel.

297 **Mayor Davis**

298 ➤ Pool update – Tushar Contracting was going to start Monday but it was wet. They are going to
299 shoot for Wed and Fri of this week, but it may be next week.
300 ➤ Five County – Utah Tech now offers a full-fledged engineering degree.

301 **Executive Session**

302 ➤ *MOTION: Council Member Scott Symond moved to close the open meeting and enter into
303 Executive Session at 5:27 PM to discuss personnel. Motion was seconded by Council Member Les
304 Whitney. Roll call votes were as follows: Russell Smith – Yes, Ian Spaulding – Yes, Terry Wiseman
305 – Yes, Les Whitney – Yes, Scott Symond - Yes. Motion carried.*

306 Those in attendance for the closed session were: Mayor Nolan Davis, Attorney Kanell, Council
307 Members Scott Symond, Ian Spaulding, Russell Smith, Terry Wiseman, and Les Whitney. No
308

314 others were in attendance.

315

316 ➤ *MOTION: Council Member Scott Symond moved to close Executive Session and resume open*
317 *meeting at 5:59 PM. Motion was seconded by Council Member Ian Spaulding. Roll call votes*
318 *were as follows: Ian Spaulding – Yes, Russell Smith – Yes, Terry Wiseman – Yes, Les Whitney –*
319 *Yes, Scott Symond - Yes. Motion carried.*

320 Regular meeting resumed at 6:00 PM.

321

322 **Meeting Adjournment** ~ *as there was no further business the meeting adjourned at 6:00 PM.*



Conflict of Interest Disclosure Form

Annual Conflict of Interest Disclosure Form For Municipal Employees, Officials, and Appointed Individuals

Purpose:

In compliance with Utah State Code and municipal policies, this form is designed to disclose any potential conflicts of interest or appearance of conflicts that could arise in the performance of official duties within Milford City.

Personal Information

Full Name: _____ Position/Title: _____

Department/Agency: (Circle One) Council Member Mayor

Administrative Staff Crew Member Other: _____

Phone #: _____ Email Address: _____

Conflict of Interest Disclosure

Please answer the following questions regarding potential conflicts of interest. If "yes" is answered to any question, provide a description in the space provided.

1. Do you or any immediate family members have a financial interest in any business or entity that is regulated by or contracts with the municipality?
 Yes or No
 If yes, provide details: _____

2. Are you or any immediate family members employed by or serving as a director, officer, or agent of any entity that engages in business or seeks to do business with the municipality?
 Yes or No
 If yes, provide details: _____

3. Do you or any immediate family members hold an elected or appointed office in any other governmental entity that could potentially create a conflict of interest in performing duties for the municipality?

- Yes
- No
- If yes, provide details: _____

4. Do you have any relationship (personal, professional, or financial) with individuals or organizations that could reasonably create a perception of bias, undue influence, or conflict of interest in your decision-making process?

- Yes
- No
- If yes, provide details: _____

5. Have you ever participated in or will you be participating in any decision-making, voting, or advisory processes that could impact your own financial interest, or that of your family members, associates, or friends?

- Yes
- No
- If yes, provide details: _____

Compliance Statement

I understand and agree to comply with all applicable state and local laws regarding conflicts of interest, including the Utah State Code, municipal ordinances, and policies governing ethical conduct for public employees and officials. I acknowledge my duty to recuse myself from any discussions, votes, or decision-making processes where a conflict of interest exists or may appear to exist.

Signature: _____ Date: _____

For Official Use Only

Reviewed By (Municipal Officer): _____ Date Reviewed: _____

Action Taken (if applicable): (circle one) No Action Needed or Action Taken / Conflict Disclosed

This form is designed to collect the necessary information to ensure that municipal employees and officials comply with the conflict of interest laws outlined in Utah State Code. The information provided will help ensure transparency and avoid any undue influence in the decision-making process.



Milford City Appointments – 2026

Council Departments

Nolan Davis

- Economic Development
- Public Safety: Law Enforcement and Animal Control

Tayson Willis

- Airport
- Land Use: Planning & Zoning Committee, Oversee Board of Adjustments, Building Permits

Ian Spaulding

- Recreation: Rec Sport Programs, Golf Course and Swimming Pool Operations
- Buildings

Russell Smith

- Public Works: Water and Wastewater (Sewer)

Les Whitney

- City Parks/Cemetery
- Equipment

Scott Symond

- Library
- Streets/Drainage

Other Governmental Entity Board Appointments

- **Five County Steering Committee:** Nolan Davis
- **Waste Management Board:** Nolan Davis
- **LIC Committee:** Les Whitney
- **Children's Justice Center:** Les Whitney
- **County Board of Adjustments:** Scott Symond
- **Milford Hospital Board:** Scott Symond
- **Beaver County Travel Council / Tourism:** Scott Symond

City Staff & Professional Appointments

City Administrator / Treasurer / Budget Officer: Makayla Bealer

Administrative Assistant/ Zoning Administrator/ Beautification: Lisa Thompson

City Recorder / Utility Clerk / Records Officer: Monica Seifers

City Attorney: Leo Kanell

Building Official: Kyle Blackner and Jared Gillins

Civil Engineer: Sunrise Engineering

Health Inspector: Southwest Public Health

Airport Engineer: Lochner (Formerly Armstrong Engineering)

| Committee | Name | Original Appointment Date | Term Expiration Date | Terms | Replaced |
|-----------------------|--------------------------|---------------------------|----------------------|-------|---------------------|
| Beautification Board | Wiseman, Terry | n/a | Council Member | | |
| Beautification Board | Whitney, Les | n/a | Fire Chief | | |
| Beautification Board | Nelson, Karen | n/a | Resident | | |
| Beautification Board | Rose, Ricky | n/a | resident | | |
| Beautification Board | Spaulding, Ian "Jeep" | n/a | Council Member | | |
| Board of Adjustment | None | n/a | Alternate | | |
| Board of Adjustments | Cox, Jennifer | 1/1/2004 | 12/31/2027 | | |
| Board of Adjustments | Conard, Audrey | 4/11/2012 | 12/31/2026 | 3 | |
| Board of Adjustments | Davis, Norm | 10/7/2014 | 12/31/2027 | 2 | |
| Board of Adjustments | Bridge, Lola | 1/1/2005 | 12/31/2028 | | |
| Board of Adjustments | Vacant | 1/1/2005 | 12/31/2028 | | Gary Mayer |
| Industrial Park Board | General Manager | n/a | Smithfield | | |
| Industrial Park Board | | n/a | Planning & Zoning | | |
| Industrial Park Board | McDermott, Richard | n/a | Property Owner | | |
| Industrial Park Board | | n/a | Mayor | | |
| Industrial Park Board | Heaton, Tom | n/a | Utah Power and Light | | |
| Industrial Park Board | | | Council Member | | |
| Library | Malorie White | 07/20/2021 | 12/31/2026 | | 0 Connie Puffer |
| Library | Lynae Malchus | 11/19/2024 | 12/31/2028 | | 2 Tamra Holdaway |
| Library | Jaynell Bailey | 11/21/23 | 12/31/2027 | | 2 Partida, Zafiro |
| Library | Symond, Scott | Council Member | Council Member | | |
| Library | Gross, Lydia | 11/16/2021 | 12/31/2026 | | 1 Jaynell Bailey |
| Library | Wright, Evelyn | 10/17/2017 | 12/31/2028 | | 2 John Carter |
| Library | Meaghan Ah-Fook | 5/21/19 | 12/31/2027 | | 3 Sara Harding |
| Library | Sherri Yardley | 11/19/2024 | 12/31/2026 | | 1 Robin Horton |
| Library | Wiseman, Wayne Jr. | 02/21/2017 | 12/31/2027 | | 3 New Position |
| Library | Shayne Maxwell | 11/21/23 | 12/31/2027 | | 2 Aaron Harding |
| MES Booster Club | Melanie Coburn | 4/16/2024 | 4/16/2026 | | 1 Braxy Thomas |
| MES Booster Club | Loni Mayer | 4/16/2024 | 4/16/2027 | | 1 Chelsie Thompson |
| MES Booster Club | Field, Annie | 4/16/2024 | 4/16/2026 | 1 | |
| MES Booster Club | Rose, Lettie | 4/16/2024 | 4/16/2027 | 1 | |
| MES Booster Club | Ashli Hayden | 4/16/2024 | 4/16/2027 | | 1 Tina Bradshaw |
| MES Booster Club | Bealer, Makayla (City Re | 4/16/2024 | NA | | Not a voting member |
| MES Booster Club | Lozano, Josie | 8/19/25 | 4/16/2026 | | 1 Trista Hatch |
| MES Booster Club | Ah-Fook, Meaghan | 4/16/2024 | 4/16/2026 | 1 | |

Milford City Appointments

1/13/2026

| Committee | Name | Original Appointment Date | Term Expiration Date | Terms | Replaced |
|------------------|-----------------|---------------------------|----------------------|-------|------------------|
| MES Booster Club | Bailey, Mallory | 4/16/2024 | 4/16/2027 | 1 | |
| Planning | Walker, Garland | 1/19/16 | 12/31/2026 | 3 | Les Whitney |
| Planning | Schofield, Nick | 1/19/16 | 12/31/2028 | 3 | Lisa Carter |
| Planning | Malchus, Lynae | 9/19/23 | 12/31/2027 | | Patricia Stewart |
| Planning | Whitney, Les | n/a | City Representative | | Karrie Davis |
| Planning | Wayne Lounsbury | 6/3/2025 | 12/31/2028 | 3 | Michelle Craw |
| Planning | Ambrose, Luke | 2/15/2011 | 12/31/2026 | 3 | |
| Planning | Chancey Carter | 01/19/2021 | 12/31/2027 | 2 | Kelly Thompson |

**Makayla Bealer <mbealer@milford.utah.gov>**

Old Fire Station Bids

6 messages

Makayla Bealer <mbealer@milford.utah.gov>

Wed, Dec 10, 2025 at 9:26 AM

To: Ian Spaulding <ian.spaulding@beaver.k12.ut.us>, Les Whitney <lwhitney@beaver.utah.gov>, Nolan Davis <ndavisfiredist2@hotmail.com>, Russell Smith <rusrut76@gmail.com>, Terry Wiseman <twiseaman2298@gmail.com>, Scott Symond <scottsymond@yahoo.com>

Good Morning Council,

Yesterday, we conducted the bid opening for the Old Fire Station Remodel Project. We received two bids, and both came in higher than the \$6,500 previously discussed in Council. The reason for the increase is that both companies recommended wrapping all the white wood instead of painting it, as the wood is too rotted to hold paint and maintain an acceptable appearance.

The bids are attached for your review. The low bidder is Strauch Construction at \$7,350.00. I believe we can accommodate the \$850.00 increase within the current budget.

Please respond if you support moving forward with Strauch Construction at \$7350.00.

Thank you.

Makayla Bealer
City Administrator/Treasurer

Every accomplishment starts with the decision to try. Make today GREAT!



PO Box 69 | 26 South 100 West | Milford, UT 84751

✉: Direct Line: (435) 387-2717 | Office (435) 387-2711 ex. 0 ✉: mbealer@milford.utah.gov |
Website: milfordcityutah.com

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74K

Ian Spaulding <ian.spaulding@beaver.k12.ut.us>

Wed, Dec 10, 2025 at 9:35 AM

To: Makayla Bealer <mbealer@milford.utah.gov>

Cc: Les Whitney <lwhitney@beaver.utah.gov>, Nolan Davis <ndavisfiredist2@hotmail.com>, Russell Smith <rusrut76@gmail.com>, Terry Wiseman <twiseman2298@gmail.com>, Scott Symond <scottsymond@yahoo.com>

I here great things about Stauch.

[Quoted text hidden]

--
Ian "Jeep" Spaulding, M.Ed.
435-590-5337

Beaver County School District:
District Technology Specialist/Coach

Nolan Davis <ndavisfiredist2@hotmail.com>

Wed, Dec 10, 2025 at 10:54 AM

To: Ian Spaulding <ian.spaulding@beaver.k12.ut.us>, Makayla Bealer <mbealer@milford.utah.gov>

Cc: Les Whitney <lwhitney@beaver.utah.gov>, Russell Smith <rusrut76@gmail.com>, Terry Wiseman <twiseman2298@gmail.com>, Scott Symond <scottsymond@yahoo.com>

Go with the low bid and let's proceed and get another project off our list

Sent via the Samsung Galaxy S20 FE 5G, an AT&T 5G smartphone

Get Outlook for Android

From: Ian Spaulding <ian.spaulding@beaver.k12.ut.us>

Sent: Wednesday, December 10, 2025 9:35:59 AM

To: Makayla Bealer <mbealer@milford.utah.gov>

Cc: Les Whitney <lwhitney@beaver.utah.gov>; Nolan Davis <ndavisfiredist2@hotmail.com>; Russell Smith <rusrut76@gmail.com>; Terry Wiseman <twiseman2298@gmail.com>; Scott Symond <scottsymond@yahoo.com>

Subject: Re: Old Fire Station Bids

[Quoted text hidden]

Ruth Smith <rusrut76@gmail.com>

Wed, Dec 10, 2025 at 12:58 PM

To: Nolan Davis <ndavisfiredist2@hotmail.com>

Cc: Ian Spaulding <ian.spaulding@beaver.k12.ut.us>, Makayla Bealer <mbealer@milford.utah.gov>, Les Whitney <lwhitney@beaver.utah.gov>, Terry Wiseman <twiseman2298@gmail.com>, Scott Symond <scottsymond@yahoo.com>

I vote yes!

[Quoted text hidden]

Les Whitney <lwhitney@beaver.utah.gov>

Wed, Dec 10, 2025 at 1:08 PM

To: Ruth Smith <rusrut76@gmail.com>

Cc: Nolan Davis <ndavisfiredist2@hotmail.com>, Ian Spaulding <ian.spaulding@beaver.k12.ut.us>, Makayla Bealer <mbealer@milford.utah.gov>, Terry Wiseman <twiseman2298@gmail.com>, Scott Symond <scottsymond@yahoo.com>

I support that. Thank you!

[Quoted text hidden]

scottsymond <scottsymond@yahoo.com>

Thu, Dec 11, 2025 at 5:16 PM

To: Makayla Bealer <mbealer@milford.utah.gov>

I support the lowest bid.

Sent from my Galaxy

[Quoted text hidden]

Strauch Construction

P.O. Box 1777
Beaver, UT 84713
(435) 421-9012

Estimate

| |
|-----------|
| Date |
| 12/9/2025 |

| |
|--|
| Name / Address |
| Milford City 26 S. 100 W. Milford UT 84751 |

| Project | |
|---|-------------------|
| Old Fire Station | |
| Description | Total |
| We propose to cover all exterior fascia boards, soffit area, and rafter tails with aluminum soffit and fascia, Repairing structure as needed. | 6,200.00 |
| Wrapping door jambs and trim as needed. Cover areas above each door and the board in which the light is mounted with vinyl siding. | 200.00 |
| Repair cinder block and grout on North side of building | 600.00 |
| Sand, prime and paint 2 exterior doors with Sherwin Williams DTM paint | 550.00 |
| <p>Siding and soffit will be Variform from Harrington supply We may need 60 days to complete the project due to scheduling The project will take approx. 4 days We have previously accomplished vinyl siding project for the city of Milford and can provide many more if necessary</p> | |
| Total | \$7,350.00 |

Thank You!



ESTIMATE

East Hills Building and Remodeling
234 E Cobblecreek Dr #4
Cedar City, Utah 84721
United States

4352383744

Bill to
Milford City

Estimate Number: 106
Estimate Date: December 9, 2025
Valid Until: January 8, 2026
Grand Total (USD): \$7,835.00

| Items | Quantity | Price | Amount |
|---|----------|------------|------------|
| <p>Old Fire Station exterior Improvements Tear off and removal of old wood siding and prepping areas for new vinyl siding. Installing OSB on areas Siding will be added. Cover soffit and fascia with either metal or vinyl. Wrap bay doors in metal or vinyl. Finishing above bay doors and other areas currently finished in wood with vinyl siding. Finishing the board the light is mounted to with metal or vinyl. Estimate includes all Labor and Materials. Work will completed within the 30 day schedule of contract award.</p> | 1 | \$7,835.00 | \$7,835.00 |

Grand Total (USD): \$7,835.00

* Full Project Metal or Fascia



Makayla Bealer <mbealer@milford.utah.gov>

Map Copier Surplus – Update

1 message

Makayla Bealer <mbealer@milford.utah.gov>

Wed, Dec 3, 2025 at 2:05 PM

To: Ian Spaulding <ian.spaulding@beaver.k12.ut.us>, Les Whitney <lwhitney@beaver.utah.gov>, Nolan Davis <ndavisfiredist2@hotmail.com>, Russell Smith <rusrut76@gmail.com>, Terry Wiseman <twiseman2298@gmail.com>, Scott Symond <scottsymond@yahoo.com>, Benjamin Stewart <benjamins@milford.utah.gov>
Cc: Monica Seifers <mseifers@milford.utah.gov>, Lisa Thompson <lthompson@milford.utah.gov>

Surprise—we received *no* bids on the map copier.

Ben, when it's convenient, can you have the crew haul it away? Please place it in the dumpster here at the office. We do want to keep the paper, but the stand and the printer can both go to the garbage.

Thank you.

Makayla Bealer
City Administrator/Treasurer

Every accomplishment starts with the decision to try. Make today GREAT!



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Website: milfordcityutah.com

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Makayla Bealer <mbealer@milford.utah.gov>

Vehicle Parking Agreement at Airport

5 messages

Makayla Bealer <mbealer@milford.utah.gov>

Fri, Dec 5, 2025 at 10:25 AM

To: Ian Spaulding <ian.spaulding@beaver.k12.ut.us>, Les Whitney <lwhitney@beaver.utah.gov>, Nolan Davis <ndavisfiredist2@hotmail.com>, Russell Smith <rusrut76@gmail.com>, Terry Wiseman <twiseman2298@gmail.com>, Scott Symond <scottsymond@yahoo.com>
 Cc: Monica Seifers <mseifers@milford.utah.gov>, Lisa Thompson <lthompson@milford.utah.gov>

Council,

Just to bring everyone up to speed: We have a company that will be leaving a vehicle at the airport so an employee can fly in 2-4 days a week and then travel to the solar site to haul construction material waste off-site. Russell made contact with the company, and we learned this arrangement will continue for approximately one year.

After speaking with the owner, it was determined that a Vehicle Parking Agreement is needed, and that the standard \$100.00 per month fee (the same rate as an aircraft tie-down) would apply. I drafted the agreement, and the owner of *Got Poop* has signed it and has paid the \$100.00 fee for December.

Please let me know if the Council supports having the Mayor sign this agreement and then ratifying it during the January Council meeting. The agreement is attached for your review. It is simple and straightforward.

Thank you,

Makayla Bealer
 City Administrator/Treasurer

Every accomplishment starts with the decision to try. Make today GREAT!



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Website: milfordcityutah.com

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Ruth Smith <rusrut76@gmail.com>
 To: Makayla Bealer <mbealer@milford.utah.gov>

Fri, Dec 5, 2025 at 10:28 AM

Cc: Ian Spaulding <ian.spaulding@beaver.k12.ut.us>, Les Whitney <lwhitney@beaver.utah.gov>, Nolan Davis <ndavisfiredist2@hotmail.com>, Terry Wiseman <twiseman2298@gmail.com>, Scott Symond <scottsymond@yahoo.com>, Monica Seifers <mseifers@milford.utah.gov>, Lisa Thompson <lthompson@milford.utah.gov>

I support having mayor sign it

[Quoted text hidden]

Terry Wiseman <twiseman2298@gmail.com>

Fri, Dec 5, 2025 at 12:10 PM

To: Ruth Smith <rusrut76@gmail.com>

Cc: Makayla Bealer <mbealer@milford.utah.gov>, Ian Spaulding <ian.spaulding@beaver.k12.ut.us>, Les Whitney <lwhitney@beaver.utah.gov>, Nolan Davis <ndavisfiredist2@hotmail.com>, Scott Symond <scottsymond@yahoo.com>, Monica Seifers <mseifers@milford.utah.gov>, Lisa Thompson <lthompson@milford.utah.gov>

I agree, to have the mayor sign the agreement.

[Quoted text hidden]

scottsymond <scottsymond@yahoo.com>

Fri, Dec 5, 2025 at 12:20 PM

To: Makayla Bealer <mbealer@milford.utah.gov>

I think it's OK to have the Mayor sign the agreement.

Sent from my Galaxy

[Quoted text hidden]

Les Whitney <lwhitney@beaver.utah.gov>

Fri, Dec 5, 2025 at 5:06 PM

To: Terry Wiseman <twiseman2298@gmail.com>

Cc: Ruth Smith <rusrut76@gmail.com>, Makayla Bealer <mbealer@milford.utah.gov>, Ian Spaulding <ian.spaulding@beaver.k12.ut.us>, Nolan Davis <ndavisfiredist2@hotmail.com>, Scott Symond <scottsymond@yahoo.com>, Monica Seifers <mseifers@milford.utah.gov>, Lisa Thompson <lthompson@milford.utah.gov>

I support having the Mayor sign it.

Thanks for the update

[Quoted text hidden]

MILFORD MUNICIPAL AIRPORT VEHICLE PARKING LEASE AGREEMENT



This Vehicle Parking Lease Agreement ("Agreement") is entered into on this 4th day of December, 2025, between Milford City ("Lessor") and iGOTPOOP.com ("Lessee").

1. Purpose

Lessee is servicing a solar field north of the Milford Municipal Airport and requires a designated location to leave a pickup truck while flying an employee in 2-4 days per week to transport materials to and from the solar project.

2. Leased Area

Lessor agrees to make available to Lessee the parking location indicated by the red "X" on the attached map at Milford Municipal Airport (MLF).

The vehicle must be parked **as close to the east edge as possible** to allow for snow removal and other airport maintenance activities.

3. Term

This Agreement shall remain in effect for **one (1) year** from the date of signing. The Agreement may be extended upon mutual written agreement by both parties.

4. Rent

Lessee agrees to pay Lessor **\$100.00 per month** for the authorized parking space. Rent is due on the first day of each month unless otherwise agreed by the parties.

5. Use of Space

- Space is for **one pickup truck only**.
- Lessee may access the vehicle as needed for work related to the solar field operations.
- Lessee agrees not to obstruct airport hangar access, taxiways, or airport

operations. 6. Liability

Lessee acknowledges that the parking area is unsecured. Lessor is **not** responsible for theft, damage, weather-related loss, or any other harm to the vehicle or property of the Lessee.

7. Maintenance

Lessee shall keep the parking area clean and free of debris. Lessor will maintain the surrounding airport grounds, including snow plowing, which is why the required parking position must be followed.

8. Termination

Either party may terminate this Agreement with **30 days written notice**. Failure to pay rent may result in immediate termination.

9. Entire Agreement

This Agreement contains the entire understanding between the parties and may only be amended in writing, signed by both parties.

Lessor:

Milford City

By: 

Name/Title: Nolan Dangs MAYOR

Date: 12-5-2025

Lessee:

iGOTPOOP.com

By: 

Name/Title: Jesse L. McCourt | President

Date: December 4, 2025





UTAH STATE TREASURY

WITHDRAWAL FORM

Date: December 10, 2025

Reason for withdrawal: Annual Bond Payment - Library

Total amount to be withdrawn: 10,000.00

(If applicable)

Bond #: MINVU

Payment Amount: 10,000.00

Bond #: _____

Payment Amount: _____

On the _____ day of _____, 2025, We hereby approve the Milford City Treasurer to withdraw funds from the Utah State Treasury.

Ayes: _____

Nays: _____

Absent: _____

Milford City

By: _____

Attest:

Nolan Davis, Mayor

Monica D. Seifers, City Recorder

APPLICATION FOR TEMPORARY CHANGE OF WATER

STATE OF UTAH

Rec. By: _____

Fee Amt.: \$250.00

Receipt: # _____

For the purpose of obtaining permission to make a temporary change of water in the State of Utah, application is hereby made to the State Engineer, based upon the following showing of facts, submitted in accordance with the requirements of Section 73-3-3 Utah Code Annotated 1953, as amended. Temporary change applications are limited to a period of time not exceeding one year.

(Document created on Jan 13, 2026 by KBULLOCH)

Change Application Number:

(c99943, KBULLOCH) County Tax Id: 0200270011

Right Evidenced By: 71-1227

Primary Water Right Number: 71-1227

This Change Application proposes to change: POINT(S) OF DIVERSION, PLACE OF USE, NATURE OF USE.

1. Owners

Name: City of Milford (Public Water Supplier)

Address: PO Box 69

Milford, UT 84751-0069

Interest: 100%

Remarks:

2. Dates

Filed:

Priority of Change:

--- Description Of Current Water Right (Heretofore) ---

3. General

Quantity of Water: 500 ACFT

Source: Underground Water Well

County: Beaver

4. Points of Diversion

Underground POD

1: S 1285 ft W 1160 ft from E4 corner, Sec 6 T 28S R 10W SLBM

Diameter: 12 ins. Depth: 439 to ft. Well ID#: 2586

Source:

2: N 1250 ft W 1035 ft from E4 corner, Sec 7 T 28S R 10W SLBM

Diameter: 14 ins. Depth: 533 to ft. Well ID#: 2596

Source:

3: N 60 ft W 3390 ft from SE corner, Sec 7 T 28S R 10W SLBM

Diameter: 16 ins. Depth: 605 to ft. Well ID#: 2611

Source:

4: S 830 ft W 780 ft from NE corner, Sec 7 T 28S R 10W SLBM

Diameter: 7 ins. Depth: 102 to ft. Well ID#: 19451

Source:

5: S 690 ft W 590 ft from NE corner, Sec 7 T 28S R 10W SLBM

Diameter: 16 ins. Depth: 467 to ft. Well ID#: 0

Source:

6: S 821 ft W 830 ft from NE corner, Sec 7 T 28S R 10W SLBM

Diameter: 16 ins. Depth: 589 to ft. Well ID#: 2567

Source:

Temporary Change

Underground POD

7: S 930 ft W 275 ft from NE corner, Sec 7 T 28S R 10W SLBM

Diameter: 12 ins. Depth: 110 to ft. Well ID#: 2581

Source:

5. Water Uses

Municipal

1: Milford

used: 01/01-12/31

(which includes all or part of the following legal subdivisions or service areas):

In the service area of Milford

--- The Following Changes are Proposed (Hereafter) ---

6. General

Quantity of Water: 500 ACFT

Source: Underground Water Well (existing)

County: Beaver

Common Description: Southeast of Milford

7. Points of Diversion - Changed as Follows

Underground POD

1: N 104 ft W 1027 ft from S4 corner, Sec 16 T 28S R 10W SLBM

Diameter: 16 ins. Depth: 685 to ft. Well ID#: 432426

Source:

8. Water Uses - Changed as Follows

Irrigation

1: Beneficial Use Amount: 125 acres and Group Total: 125 acres

used: 04/01-10/31

9. Place of Use - Changed as Follows

(which includes all or part of the following legal subdivisions):

| NW $\frac{1}{4}$ | | | | NE $\frac{1}{4}$ | | | | SW $\frac{1}{4}$ | | | | SE $\frac{1}{4}$ | | | |
|-------------------------|--------|--------|--------|------------------|--------|--------|--------|------------------|--------|--------|--------|------------------|--------|--------|--------|
| N W | N E | S W | S E | N W | N E | S W | S E | N W | N E | S W | S E | N W | N E | S W | S E |
| Sec 16 T 28S R 10W SLBM | | | | | | | | X | X | X | X | | | | |

10. Explanatory

This temporary change is being filed to provide water for the 2026 irrigation season.

11. Signature of Applicant:

The undersigned hereby acknowledges that even though he/she may have been assisted in the preparation of the above-numbered application through the courtesy of the employees of the Division of Water Rights, all responsibility for the accuracy of the information contained herein including maps and other documents attached, at the time of filing, rests with the applicant.

City of Milford

APPLICATION FOR TEMPORARY CHANGE OF WATER

STATE OF UTAH

Rec. By: _____

Fee Amt.: \$250.00

Receipt: # _____

For the purpose of obtaining permission to make a temporary change of water in the State of Utah, application is hereby made to the State Engineer, based upon the following showing of facts, submitted in accordance with the requirements of Section 73-3-3 Utah Code Annotated 1953, as amended. Temporary change applications are limited to a period of time not exceeding one year.

(Document created on Jan 13, 2026 by KBULLOCH)

Primary Water Right Number: 71-1227

Change Application Number:

(c99944, KBULLOCH) County Tax Id:

Right Evidenced By: 71-1227

This Change Application proposes to change: POINT(S) OF DIVERSION, PLACE OF USE, NATURE OF USE.

1. Owners

Name: City of Milford (Public Water Supplier)

Address: PO Box 69

Milford, UT 84751-0069

Interest:

Remarks:

2. Dates

Filed:

Priority of Change:

--- Description Of Current Water Right (Heretofore) ---

3. General

Quantity of Water: 250 ACFT

Source: Underground Water Well

County: Beaver

4. Points of Diversion

Underground POD

1: S 1285 ft W 1160 ft from E4 corner, Sec 6 T 28S R 10W SLBM

Diameter: 12 ins. Depth: 439 to ft. Well ID#: 2586

Source:

2: S 830 ft W 780 ft from NE corner, Sec 7 T 28S R 10W SLBM

Diameter: 7 ins. Depth: 102 to ft. Well ID#: 19451

Source:

3: S 690 ft W 590 ft from NE corner, Sec 7 T 28S R 10W SLBM

Diameter: 16 ins. Depth: 467 to ft. Well ID#: 0

Source:

4: N 1250 ft W 1035 ft from E4 corner, Sec 7 T 28S R 10W SLBM

Diameter: 14 ins. Depth: 533 to ft. Well ID#: 2596

Source:

5: N 60 ft W 3390 ft from SE corner, Sec 7 T 28S R 10W SLBM

Diameter: 16 ins. Depth: 605 to ft. Well ID#: 2611

Source:

6: S 821 ft W 830 ft from NE corner, Sec 7 T 28S R 10W SLBM

Diameter: 16 ins. Depth: 589 to ft. Well ID#: 2567

Source:

Temporary Change

Underground POD

7: S 930 ft W 275 ft from NE corner, Sec 7 T 28S R 10W SLBM

Diameter: 12 ins. Depth: 110 to ft. Well ID#: 2581

Source:

5. Water Uses

Municipal

1: Milford

used: 01/01-12/31

(which includes all or part of the following legal subdivisions or service areas):
In the service area of Milford

- - - The Following Changes are Proposed (Hereafter) - - -

6. General

Quantity of Water: 250 ACFT

Source: Underground Water Wells (5 existing)

County: Beaver

Common Description: Milford area

7. Points of Diversion - Changed as Follows

Underground POD

1: N 1023 ft W 52 ft from SE corner, Sec 22 T 29S R 11W SLBM

Diameter: 16 ins. Depth: 400 to ft. Well ID#: 0

Source:

2: N 136 ft W 30 ft from E4 corner, Sec 22 T 29S R 11W SLBM

Diameter: 14 ins. Depth: 400 to ft. Well ID#: 19565

Source:

3: N 1342 ft W 1288 ft from SE corner, Sec 23 T 29S R 11W SLBM

Diameter: 14 ins. Depth: 430 to ft. Well ID#: 0

Source:

4: N 765 ft E 85 ft from S4 corner, Sec 23 T 29S R 11W SLBM

Diameter: 16 ins. Depth: 500 to ft. Well ID#: 443660

Source:

5: N 1712 ft W 44 ft from S4 corner, Sec 23 T 29S R 11W SLBM

Diameter: 16 ins. Depth: 375 to ft. Well ID#: 0

Source:

8. Water Uses - Changed as Follows

Irrigation

1: Beneficial Use Amount: 62.5 acres and Group Total: 378.7836 acres

used: 04/01-10/31

9. Place of Use - Changed as Follows

(which includes all or part of the following legal subdivisions):

| NW $\frac{1}{4}$ | | | | NE $\frac{1}{4}$ | | | | SW $\frac{1}{4}$ | | | | SE $\frac{1}{4}$ | | | |
|-------------------------|--------|--------|--------|------------------|--------|--------|--------|------------------|--------|--------|--------|------------------|--------|--------|--------|
| N W | N E | S W | S E | N W | N E | S W | S E | N W | N E | S W | S E | N W | N E | S W | S E |
| | | | | X | X | X | X | | | | | X | X | X | X |
| Sec 22 T 29S R 11W SLBM | | | | | | | | | | | | | | | |
| Sec 23 T 29S R 11W SLBM | | | | | | | | X | X | X | X | X | X | X | X |

10. Explanatory

This Temporary Change Application is to take 250 acft from water right 71-1227 and use it with water from change application a45226 (316.2836 acres) for a total of 378.7836 acres irrigation. This will be used on fields owned by Rocky Ridge Hay Company, owner is Tony Christiansen for the 2026 irrigation season. This temporary change will expire Oct. 31, 2026.

11. Signature of Applicant:

The undersigned hereby acknowledges that even though he/she may have been assisted in the preparation of the above-numbered application through the courtesy of the employees of the Division of Water Rights, all responsibility for the accuracy of the information contained herein including maps and other documents attached, at the time of filing, rests with the applicant.

City of Milford



Makayla Bealer <mbealer@milford.utah.gov>

Corrective Action Plan Required

Makayla Bealer <mbealer@milford.utah.gov>

Thu, Dec 18, 2025 at 11:37 AM

To: Ian Spaulding <ian.spaulding@beaver.k12.ut.us>, Les Whitney <lwhitney@beaver.utah.gov>, Nolan Davis <ndavisfiredist2@hotmail.com>, Russell Smith <rusrut76@gmail.com>, Terry Wiseman <twiseman2298@gmail.com>, Scott Symond <scottsymond@yahoo.com>, Tayson Willis <willistayson@gmail.com>
Cc: Monica Seifers <mseifers@milford.utah.gov>, Lisa Thompson <lthompson@milford.utah.gov>

Good afternoon Council and Mayor,

Milford City has received a notice from the State Auditor's Office regarding our General Fund Balance Limitation. I have spoken with Chad at Hinton, and although we addressed this finding in our Financial Statements, the State may still require a Corrective Action Plan if the finding is considered recurring.

I have drafted a Corrective Action Plan that outlines the improvements incorporated into the FY 2025–2026 Budget and also includes the option of establishing a Capital Improvement Fund. Please review the attached plan and let me know if you have any suggested changes.

I will be presenting this item at the January 20 Council Meeting. If you have any questions or would like further explanation prior to that meeting, please feel free to reach out.

Tayson—I'm looping you in on this email since this item will be on the January 20 agenda.

Thank you,

Makayla Bealer
City Administrator/Treasurer

Every accomplishment starts with the decision to try. Make today GREAT!



PO Box 69 | 26 South 100 West | Milford, UT 84751

☎: Direct Line: (435) 387-2717 | Office (435) 387-2711 ex. 0 ✉: mbealer@milford.utah.gov |
Website: milfordcityutah.com

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60-DAY WARNING

OFFICE OF THE STATE AUDITOR

December 15, 2025

Makayla Bealer
Milford City
P.O. Box 69
Milford, UT 84751

60 Day Warning

Per *Utah Code 67-3-1(8)*, this letter serves as the required 60 day notice of our intent to withhold state-allocated funds and property tax for failure to comply with reporting requirements.

Dear Makayla Bealer:

We have reviewed the financial reports submitted by Milford City for the fiscal year ended June 30, 2025. Our review was made to verify substantial compliance with generally accepted accounting principles (GAAP), Government Auditing Standards (GAS), and finance-related provisions of State law.

Because of issue noted below, further action is required in order for the financial report submission to be considered complete.

General Fund Balance Limitations

We noted repeat findings relating to the Fund Balance Limitations reported in the State Compliance Report. The City's unrestricted fund balance (defined as the total of committed, assigned and unassigned fund balances) in the general fund is in excess of the maximum amount allowed by State law. Utah Code 10-6-116 states that the unrestricted general fund balance may not exceed 35% of the total revenue of the general fund. Please submit a corrective action plan to reporting.auditor.utah.gov detailing how the entity will reduce the unrestricted general fund balance to be in compliance with State law. This corrective action plan should address each recommendation in the finding including the name(s) of the contact person(s) responsible for the corrective action, the corrective action planned to ensure future compliance, and the anticipated completion date.

Failure to properly correct all the issues noted above within 60 days of this letter could result in state-allocated funds and property taxes being withheld.

We appreciate your efforts and those of your staff. Please contact our office if you have any questions.

Best,
The Local Government Team
Office of the State Auditor
801-538-1025

hs
cc: Hinton Burdick



Milford City Corrective Action Plan:

1. Contact Person(s) Responsible:

- Makayla Bealer, City Treasurer/Finance Director
- Nolan Davis, Mayor

2. Corrective Action Planned:

a. Capital Improvement Projects:

Milford City plans to reduce the general fund balance by strategically funding ongoing and near-term capital projects in FY 2025-2026, including:

- Purchase of a new 1-ton truck with dump bed/snow plow (\$135,000)
- Upgrades to the old fire station for additional bay space (\$41,000)
- Installation of new bay doors at the Maintenance Shed (\$26,000)
- Purchase of a new backhoe (\$66,000)
- Purchase of a new vehicle hoist (\$8,500)
- Complete a Drainage Improvement Project at 600 North (\$189,000)
- Swimming Pool Roof Replacement with Bat Mitigation & Attic Remediation (\$130,000)

TOTAL \$595,500.00

b. Creation of a Capital Improvement Fund:

The City Council is actively considering the creation of a capital improvement fund to support future projects, including:

- Additional bays at the Maintenance Shed
- Expansion of hangars at Milford Municipal Airport
- Expansion of Recreational Facilities to Assist with Future Growth
- The Industrial Park Road Project (Phase 2 & 3)

c. Ongoing Monitoring and Compliance:

- Monthly review of the general fund balance by the City Treasurer and Finance Director to ensure compliance with the 35% limitation.

- Adjustments to spending plans will be made as needed to maintain compliance with state law while supporting operational and growth-related needs.

d. Growth and Revenue Planning:

- Milford City recognizes ongoing economic growth due to partnerships such as the geothermal project with FERVO Energy.
- Financial planning will incorporate projected revenue growth to ensure fund balance levels remain within state limitations while supporting sustainable city operations.

3. Anticipated Completion Date:

- Initial implementation of corrective actions through capital expenditures and fund monitoring: June 30, 2026
- Creation of the dedicated Capital Improvement Fund: March 2026
- Ongoing monitoring: Monthly review starting immediately and continuing indefinitely

Expected Outcome:

By funding approved capital improvement projects, creating a dedicated capital improvement fund, and monitoring balances monthly, Milford City anticipates reducing the unrestricted general fund balance to comply with Utah Code 10-6-116 and prevent repeat findings in future state compliance audits.

This plan was adopted on January 20, 2025 by the Milford City Council by the following votes:

MAYOR OF MILFORD CITY, UTAH

By: _____

Nolan Davis, Mayor

ATTEST:

Monica D. Seifers, City Recorder

| Council Member | Aye | Nay | Absent |
|----------------------|-----|-----|--------|
| Ian "Jeep" Spaulding | | | |
| Scott Symond | | | |
| Russell Smith | | | |
| Les Whitney | | | |
| Tayson Willis | | | |



Makayla Bealer <mbealer@milford.utah.gov>

420 Cat Backhoe (2021)

1 message

Makayla Bealer <mbealer@milford.utah.gov>

Tue, Dec 23, 2025 at 3:14 PM

To: Ian Spaulding <ian.spaulding@beaver.k12.ut.us>, Les Whitney <lwhitney@beaver.utah.gov>, Nolan Davis <ndavisfiredist2@hotmail.com>, Russell Smith <rusrut76@gmail.com>, Shane Yardley <shaneloganyardley@yahoo.com>, Scott Symond <scottsymond@yahoo.com>, Tayson Willis <willistayson@gmail.com>, Terry Wiseman <twiseman2298@gmail.com>

Cc: Benjamin Stewart <benjamins@milford.utah.gov>, Derek Griffiths <Derekgriffiths@milford.utah.gov>

Good Afternoon,

During budget discussions, we talked about the potential trade-in of the 420 backhoe purchased in April 2021 due to a mechanical issue discovered earlier this year.

Background & Timeline:

- Milford City purchased a 2020 Cat Backhoe from Wheeler Machinery on June 30, 2021.
- As of January 2025, the backhoe has accumulated 989 hours of operation.
- During the scheduled 1000-hour service at Wheeler Machinery in Cedar City, technicians discovered four bolts had come loose inside the machine.
 - Three bolts were found in the pump drive at the top of the transmission.
 - One bolt remained unaccounted for.
- Wheeler Machinery covered the repairs and corrected the issue under warranty/service support.
- At the time, staff felt it was prudent to consider trading the machine in out of caution.

Current Status:

Since the repair, the crew reports that the 2021 Cat backhoe has had no additional issues and is operating well. Based on field feedback, there is confidence in its current performance and reliability.

New Consideration:

Rather than trading in the 2021 backhoe, staff proposed the possibility of purchasing an additional backhoe to replace the City's older unit, a 2003 Case Backhoe, which is nearing the end of its service life.

Today, Foreman Stewart informed me that the 2003 Case may have a failing head gasket, as oil is appearing in the antifreeze reservoir.

Next Steps:

Given the continued strong performance of the 2021 Cat and the emerging mechanical concerns with the 2003 Case, I would like the Council to revisit this topic for discussion and long-term equipment planning.

I will place this item on the January 20, 2025 agenda for Council consideration.

Please feel free to reach out with any questions ahead of the meeting.

Thank you,
Makayla Bealer
City Administrator/Treasurer

Every accomplishment starts with the decision to try. Make today GREAT!



PO Box 69 | 26 South 100 West | Milford, UT 84751

☎: Direct Line: (435) 387-2717 | Office (435) 387-2711 ex. 0 ✉: mbealer@milford.utah.gov |
Website: milfordcityutah.com

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Accounting Software Comparison: Caselle vs. Pelorus

Background

Milford City is currently using **Caselle** as its accounting software. City staff recently participated in a demonstration of **Pelorus** and requested a side-by-side comparison.

Core Functionality Comparison

| Feature / Module | Caselle | Pelorus |
|---------------------|---------|---------------|
| Accounts Payable | ✓ | ✓ |
| Accounts Receivable | ✓ | ✓ |
| Business Licensing | ✓ | ✓ |
| Cash Receipting | ✓ | ✓ |
| Cemetery Management | ✓ | ✓ |
| General Ledger | ✓ | ✓ (real-time) |
| Payroll | ✓ | ✓ |
| Utility Management | ✓ | ✓ |
| Purchase Orders | ✗ | ✓ |
| Asset Management | ✗ | ✓ |
| Online Timekeeping | ✗ | ✓ |

System Architecture

Caselle

- Multi-database system
- Individual modules feed into the General Ledger when updates are processed
- Data is not live across all modules

Pelorus

- Single-database system
- Live, real-time posting directly to the General Ledger
- Eliminates duplicate data entry and improves accuracy

Usability & Reporting

Caselle

- More traditional interface
- Reports can be harder to read and access
- Data spread across multiple modules

Pelorus

- Clean, modern interface
- Easy-to-read and intuitive reports
- All relevant data accessible from a single screen/tab
- Budgeting features are more aligned with today's technology and reporting needs

Timekeeping & Payroll Integration

Caselle

- No built-in online timekeeping
- Limited ability for employees to allocate hours by department

Pelorus

- Online timekeeping module
- Employees can separate and allocate hours by department
- Direct integration with payroll and General Ledger

Customer Support

Caselle

- Recently merged with another company
- Customer service response time typically 2–3 days

Pelorus

- Immediate customer service support
- Responsive and accessible assistance for city staff
- Option to email statement (Save on Postage and Paper)

Cost Comparison

| Cost Item | Caselle | Pelorus |
|----------------------------|--------------------|--|
| Base Software Cost | \$15,025 annually | \$2,500 quarterly (\$10,000 annually) |
| Hosted | Included base cost | \$150/Month (\$1800 annually) |
| Timekeeping Module | N/A | \$150/month (\$1,800 annually) |
| TOTAL ANNUAL COST | \$15,025 | \$13,600 (cost saving \$1425 annually) Adding 3 modules |
| Data Conversion (one-time) | N/A | \$17,300 upfront |

Peer City Experience

- **Beaver City and Minersville Town** have transitioned from Caselle to Pelorus
- Both communities report positive experiences and successful implementation

Staff Recommendation

Office staff strongly encourage the City Council to consider transitioning from Caselle to Pelorus due to:

- Expanded functionality (timekeeping, asset management, purchase orders)
- Real-time, single-database system
- Improved reporting and budgeting tools
- Faster and more responsive customer service
- Competitive annual cost compared to Caselle
- Transition can happen Feb 9th through Feb 13th.

Summary

While Caselle meets Milford City's basic accounting needs, Pelorus offers additional features, modern system architecture, and improved usability that better support current and future operational needs. The initial conversion cost is a consideration; however, staff believe the long-term efficiencies, enhanced reporting, and improved support justify serious consideration of a change.

Server/Hosted: IT -Mountain West Computer

Milford City currently does not have an on-site server and is presently hosted through Caselle. I have spoken with Roger at Mountain West, and after reviewing our options, we believe it would be best to move forward with Pelorus hosted.

If needed in the future, Pelorus could be placed on a network station (non-hosted) for approximately \$3,000. Roger explained that Pelorus operates on a faster database and that being hosted through Pelorus would be a significant improvement over our current Caselle hosting.

Caselle requires an on-site server, which is currently estimated at around \$14,000. Roger oversees many accounts that utilize Pelorus and has provided strong recommendations for Milford City to move forward with this software based on performance and reliability.

Audit Services

We have contacted Hinton Burdick, and they have also expressed strong support for moving to Pelorus. They stated that Pelorus is more user-friendly, and the real-time general ledger records help maintain accurate and efficient accounting. Hinton Burdick audits both software systems and is familiar with each.

Customer Accounts – Billing History

ବିଜ୍ଞାନ ପରିଚୟ

| Customer: | Customer | 1 | of 806 |
|---|----------------------------------|---|----------------------------|
| 1.1010.4 Sunshine Market 530 North Main 11010 | PO Box 460660 Leeds, UT 84746 | Account balance: Balance due: 01/20/2026 Last payment: 12/22/2025 | 115.88 115.88 154.45 |

Display Compare History Transactions Customer Services Location Meters Backflow Contracts Loans Certification Credit History Supplemental

Detail Balances Chart

| Meter ID | Register | Previous Date | Previous Read | Current Date | Current Read | Days | Multiplier | Usage | Amount | Service |
|----------|----------|---------------|---------------|--------------|--------------|------|------------|-------|--------|------------------|
| 01233969 | Reading | 12/22/2025 | 1148020 | | | | | | .00 | Water |
| | | | | | | | | | .00 | Sewer |
| | | | | | | | | | .00 | Dumpster Fee |
| | | | | | | | | | .00 | MISCELLANEOUS |
| | | | | | | | | | .00 | PENALTY |
| | | | | | | | | | .00 | Total charges |
| | | | | | | | | | 115.88 | Previous balance |
| | | | | | | | | | .00 | Payments |
| | | | | | | | | | .00 | Adjustments |

115.8

Summarize by



PELORUS SOFTWARE AND SERVICES PROPOSAL

MILFORD CITY, UTAH

SOFTWARE AND SERVICES PROPOSAL

Organization: Milford City, Utah

Page: 1 of 4

Pelorus Methods, Inc. proposes to provide its governmental accounting software system (Pelorus) to **Milford City, Utah**. Below is a summary of the total investment being proposed. Following this summary is a description of the Pelorus software and services.

Summary of Investment
Initial Investment

| | |
|--|-------------------------|
| Software License & Data Conversion | \$ 15,500 |
| Data Conversion - Caselle (Up to 10 Years) | |
| Pelorus Financial Desktop License | |
| Pelorus Vision Online License | |
| Unlimited Concurrent Users | |
| Unlimited Installs | |
| Training & Implementation | 1,800 |
| Training On-Site or Remotely for All Personnel | |
| SQL Server Install & Configuration | |
| Client Application Install & Configuration | |
| Reports and Printouts Setup & Configuration | |
| Total Initial Investment - <u>Due at Installation</u> | <u>\$ 17,300</u> |

Ongoing Software & Services Investment

| | |
|--|------------------------|
| Software, Support & Services | \$ 2,950 |
| Software | |
| Pelorus Financial Desktop Subscription | |
| Pelorus Vision Online Subscription | |
| Unlimited Concurrent Users | |
| Unlimited Installs | |
| All standard major and minor versions, updates, and enhancements | |
| Support & Services | |
| Unlimited telephone, email, and online support | |
| Training for all personnel when needed | |
| Creation and adjustments of custom printouts and reports | |
| Continued guidance with governmental accounting and reporting | |
| Ongoing assistance with compliance reporting | |
| Daily off-site backup of Pelorus database | |
| Cloud Hosted Database | 450 |
| Total Ongoing Investment - <u>Due Quarterly</u> | <u>\$ 3,400</u> |

SOFTWARE AND SERVICES PROPOSAL

Organization: Milford City, Utah

Page: 2 of 4

SOFTWARE LICENSE & INTEGRATED FUNCTIONALITY
Financial

- Fund Accounting
- General Ledger
- Budgeting - Operating
- Budgeting - Capital
- Budgeting - Monthly
- Bank Reconciliations
- Bank Transfers
- Interfund Transfers
- Capital Asset Management
- Project Management
- Long-Term Debt Management
- Clearing Journal Entries
- Journal Entry Templates
- Transaction Imports
- Transparency Reporting
- Pelorus Excel Add-In
- Custom Financial Reporting

Utility

- Utility Billing
- Multiple Billing Cycles
- Email Utility Bills
- Electronic Meter Integration
- Service Orders
- Maintenance Orders
- Security Deposits
- Equal Pay/Budget Billing
- Long-Term Contracts/Assessments
- Balance Transfers
- Account Write-Offs
- Returned Checks
- Penalties & Late Notices
- Automatic Pay - ACH
- Online Bill/Pay Integration
- Document Attachments
- Custom Bills & Notices

Payroll

- Process Payroll
- HR Management
- Timekeeping
- Direct Deposit
- Email Direct Deposit Vouchers
- Leave Time & Accruals
- Step and Grade Rate Tables
- URS Electronic Reporting
- Utah TC-941E
- DWS Electronic Reporting
- 941 Reporting
- Email W-2s
- Electronic W-2 Filing
- ACA Reporting
- EEO Report
- Document Attachments
- Custom Paychecks & Vouchers

Purchasing

- Accounts Payable
- Purchase Orders
- Requisitions
- Electronic Approvals
- Invoice Templates
- Recurring Invoices
- Express Checks
- ACH Payments
- Positive Pay
- Electronic 1099 Filing
- Document Attachments
- Custom Checks & Vouchers

Accounts Receivable

- A/R Invoices
- One-Off Invoices
- Recurring Invoices
- Email Invoices
- Long-Term Contracts
- Penalties & Late Notices
- Automatic Pay - ACH
- Online Bill/Pay Integration
- Document Attachments
- Custom Invoices & Notices

Receiving

- Customer Account Receipts
- Miscellaneous Receipts
- Bank Deposits
- Virtual Cash Drawers
- Automatic Pay - ACH
- Custom Payment Categories
- Custom Payment Codes
- Modify or Void Receipts
- Returned Checks
- Online Payment Integration
- Custom Receipt Printout

Business Licenses

- Multiple Licenses per Business
- Periodic Renewals & Penalties
- Custom Business Types
- Inspections
- Violations and Complaints
- Online Payment Integration
- Document Attachments
- Custom Licenses & Notices

Animal Licenses

- Multiple Licenses per Owner
- Periodic Renewals & Penalties
- Custom License Types
- Shots & Vaccinations
- Violations and Complaints
- Document Attachments
- Custom Licenses & Notices

Other Functionality

- Cemetery Management
- Garbage Can Management
- Inventory Management
- Activities
- Custom Workflows

SOFTWARE AND SERVICES PROPOSAL

Organization: Milford City, Utah

Page: 3 of 4

INITIAL SERVICES

Conversion – Training – Implementation

Conversion of Data

The conversion of existing data is critical to a smooth transition from existing software. It is the responsibility of City personnel to provide Pelorus with all data that will be converted. Pelorus will coordinate closely with the City to collect and interpret the data to ensure an accurate and comprehensive conversion.

Prior to the official conversion start date, Pelorus will gather and analyze current copies of data to be converted. Using the data, Pelorus will prepare the necessary tools and comprehensive framework to ensure a quick and accurate data conversion.

The process for the official data conversion typically takes five (5) business days. A specific time frame for conversion and a go-live date will be established once all data to be converted has been analyzed. The conversion is completed at Pelorus by Pelorus personnel. During this time, the City will not record any additional data into existing software wherever possible. Any entries or changes made during the official conversion time will need to be entered again when live with Pelorus. Payments from customers are the only exception. City personnel may continue to record payments as usual and Pelorus will convert these payments at the end of the conversion week.

Pelorus will convert up to ten (10) years of history, where it is available. Additional history, if desired, will result in additional cost. The amount of additional data and the state of the data will dictate any additional cost and will be established prior to beginning the conversion.

Training

Pelorus will provide training to all necessary City personnel at the City's offices. Training is done using the City's data after the data conversion has been completed. Training typically consists of one to two days on-site. Pelorus will coordinate with the City on the best approach for training sessions based on City personnel and schedules. Travel and lodging for Pelorus personnel will be charged at cost to the City in addition to any amounts quoted herein.

Implementation

Pelorus will install and configure the Microsoft SQL Server in the cloud. This process will be done remotely prior to the go-live date, usually during the five-day period during which Pelorus is performing the data conversion.

Pelorus will install and configure the Pelorus application on client computers. This is done on-site during the same day(s) used for training.

Pelorus will create and configure all necessary reports and custom printouts that are provided by the City prior to the official start date of conversion.

SOFTWARE AND SERVICES PROPOSAL

Organization: Milford City, Utah

Page: 4 of 4

ONGOING SERVICES

Software – Support & Services

Pelorus will provide the Pelorus software and services to the City on an ongoing basis. The ongoing investment in Pelorus is comprised of a Software and Services Fee, billed quarterly, that encompasses the Pelorus software and ongoing support and services. Pelorus will not charge an additional fee for upgrading the City to newer versions of the software for as long as the Pelorus software and support agreement is in place.

Software

| | |
|----------------------------|---|
| Pelorus Subscription | Ongoing access to innovative product releases with the newest features and functionality as soon as they become available. Includes unlimited users and installs. |
| Future Versions | Includes all major releases, encompassing the latest technologies to ensure maximum performance and usability. |
| Enhancements and Revisions | Includes all minor releases, which serve to extend and enhance existing capabilities. |
| Compliance Updates | Ensures ongoing compliance with existing standards and with new requirements (e.g. payroll taxes, state retirement, transparency). |
| Software Maintenance | Ongoing refinement of software, including error detection and fixes. |

Support & Services

Unlimited and immediate telephone and online support during regular office hours
Ongoing training in the use of Pelorus for all personnel, including new hires
Ongoing creation and adjustments of custom printouts and reports
Guidance with governmental accounting and reporting
Assistance in preparation and submission of regular state and federal reports
Year-end assistance with audit preparation
Daily off-site backup of Pelorus database

TRUST INTEGRITY PROMISE

5
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T

The Trust Invests in People.
People Make the Difference.

| | |
|--|---|
| <input type="checkbox"/> Franklin Covey 360 Diagnostic | <input type="checkbox"/> Monthly Safety Meetings |
| <input type="checkbox"/> Franklin Covey 7 Habits | <input type="checkbox"/> Incident Reviews |
| <input type="checkbox"/> 70% FT+PT or 100% FT | <input type="checkbox"/> Monthly Performance Update |
| <input type="checkbox"/> Prompt Reporting | <input type="checkbox"/> Performance Evaluations |
| <input type="checkbox"/> Directed Care | <input type="checkbox"/> Legal Brief Series |
| <input type="checkbox"/> Return-to-Work & Light Duty | <input type="checkbox"/> Infrastructure Inspections |
| <input type="checkbox"/> Motor Vehicle Records (MVR) | <input type="checkbox"/> Citizen Complaint Records |
| <input type="checkbox"/> Driver Qualification | <input type="checkbox"/> Employee Matters |
| <input type="checkbox"/> Backing Policy | <input type="checkbox"/> Fraud Risk Assessment |

Y O U A R E I N V I T E D T O

THE
Trust Legal Brief
SERIES

ANOTHER TRUST MEMBERSHIP BENEFIT

**"HOW TO AVOID LAWSUITS AND WIN THE
LAWSUITS YOU CAN'T AVOID"**

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UTAH LOCAL GOVERNMENTS TRUST

TRUST

2.15.160 Milford City - IOOF Cemetery Plot Use Policy

2.15.060 Purpose

The purpose of this Ordinance is to establish a formal policy governing the use of cemetery plots historically owned and managed by the Independent Order of Odd Fellows (IOOF) Chapter No. 42, located on the east side of the Milford City Cemetery, consisting of Lots 1 through 11 in Block 6 and Lots 1 through 10 in Block 10. This Ordinance ensures the continued appropriate use of these plots in accordance with the traditional practices of the IOOF while providing clear administrative authority to Milford City staff.

Background

In 1933, the IOOF Chapter No. 42 of Milford obtained ownership of a designated area within the Milford City Cemetery.

These plots were historically overseen by the IOOF president and primarily reserved for:

1. IOOF members;
2. The spouse of an IOOF member;
3. Veterans of the United States military;
4. The spouse of a veteran.

The IOOF chapter in Milford is no longer active, with very few members surviving, and approximately twenty (20) IOOF plots remain under IOOF ownership.

Milford City Council finds it necessary to formalize the process for approving burials in these plots to preserve historical intent and ensure proper cemetery administration.

Authority

The Milford City Office staff is hereby granted the authority to approve use or reserving of the IOOF cemetery plots in accordance with the eligibility requirements and procedures established by this Ordinance. All documentation required shall be retained in the Milford City Cemetery Records.

Eligibility Requirements

IOOF Members

1. An individual requesting burial as an IOOF member must provide a **written statement** verifying membership in the Milford IOOF Chapter No. 42.
2. The written statement must include the member's **name, signature and date signed**.
3. The statement shall be permanently filed in the cemetery records.

Spouse of an IOOF Member

The legally recognized spouse of an IOOF member shall be eligible for burial in an IOOF plot. Documentation confirming marital status may be required along with the IOOF Member providing a written statement.

Veterans of the United States Military

A United States military veteran shall be eligible for burial in an IOOF plot upon providing acceptable proof of service, including:

1. DD-214;
2. Veteran Identification Card (VIC);
3. Any other official U.S. government identification verifying military service.
4. A copy of the proof of military service shall be permanently filed in the cemetery records.

Spouse of a Veteran

The legally recognized spouse of a qualifying veteran shall be eligible for burial in an IOOF plot. Documentation confirming marital status may be required along with a copy of acceptable proof of service for spouse..

Administrative Procedures

City staff shall review documentation submitted to verify eligibility under this Ordinance.

Upon approval, staff shall assign an IOOF plot and record the burial in the Milford City Cemetery Records.

All supporting documentation shall be attached to the burial record and retained permanently.



Makayla Bealer <mbealer@milford.utah.gov>

American250 Utah Funding Inquiry

5 messages

Makayla Bealer <mbealer@milford.utah.gov>

To: Chris Abbott <chrisabbott@utah.gov>

Cc: Nolan Davis <ndavisfiredist2@hotmail.com>

Wed, Nov 19, 2025 at 3:25 PM

Hi Chris,

I hope you're doing well! Milford City Council has been brainstorming options for the best way to support the America250 Celebration using the \$1,500 donation made to the City. One council member suggested the possibility of purchasing a high-quality portable PA system along with a small cargo trailer, and placing the America250 Utah logo on the equipment and trailer.

We understand that the \$1,500 would not cover the full cost and that the City would fund the remaining balance. Mayor Davis asked me to reach out to you to see if this would be an acceptable and feasible use of the donated funds.

Thank you, and I look forward to hearing your thoughts.

Makayla Bealer
City Administrator/Treasurer

Every accomplishment starts with the decision to try. Make today GREAT!



PO Box 69 | 26 South 100 West | Milford, UT 84751

✉: Direct Line: (435) 387-2717 | Office (435) 387-2711 ex. 0 ✉: mbealer@milford.utah.gov |

Website: milfordcityutah.com

This email and any files transmitted with it are confidential and intended solely for the use of the individual or entity to whom they are addressed. If you have received this email in error please notify the system manager. This message contains confidential information and is intended only for the individual named. If you are not the named addressee you should not disseminate, distribute, or copy this e-mail. Please notify the sender immediately by e-mail if you have received this e-mail by mistake and delete this e-mail from your system. If you are not the intended recipient you are notified that disclosing, copying, distributing, or taking any action in reliance on the contents of this information is strictly prohibited.

Chris Abbott <chrisabbott@utah.gov>
To: Makayla Bealer <mbealer@milford.utah.gov>
Cc: Nolan Davis <ndavisfiredist2@hotmail.com>

Mon, Nov 24, 2025 at 2:56 PM

Greetings,

Sorry for the delay. The National League of Cities was in town for their big conference and we were participating in a variety of activities, so I lost a few days.

That sounds like a great idea. That gives you the opportunity to use it in a variety of ways throughout the year.

We would love pictures as the PA begins its work. Please remember to use the attached logos. Let me know if you have any questions along the way.

Thanks again for the patience while I am getting back to my desk.

Best,

Chris

[Quoted text hidden]

--
Chris Abbott
Associate Director, America250 Utah Commission
Utah Department of Cultural & Community Engagement
america250.utah.gov
801.707.7833
@america250utah
@americaspotluck

 **America250 Utah Milford City Logos.zip**
7103K

Makayla Bealer <mbealer@milford.utah.gov>

Wed, Dec 3, 2025 at 11:23 AM

To: Ian Spaulding <ian.spaulding@beaver.k12.ut.us>, Les Whitney <lwhitney@beaver.utah.gov>, Nolan Davis <ndavisfiredist2@hotmail.com>, Russell Smith <rusrut76@gmail.com>, Terry Wiseman <twiseaman2298@gmail.com>, Scott Symond <scottsymond@yahoo.com>

Good News!

I emailed Chris Abbot, and the American250 Utah funding *can* be used to purchase the portable PA system, a small cargo trailer, and to place the American250 Utah logo on both the equipment and the trailer.

Please see Chris's response below.

[Quoted text hidden]

 **America250 Utah Milford City Logos.zip**
7103K

Les Whitney <lwhitney@beaver.utah.gov>

Wed, Dec 3, 2025 at 1:32 PM

To: Makayla Bealer <mbealer@milford.utah.gov>
Cc: Ian Spaulding <ian.spaulding@beaver.k12.ut.us>, Nolan Davis <ndavisfiredist2@hotmail.com>, Russell Smith <rusrut76@gmail.com>, Terry Wiseman <twiseaman2298@gmail.com>, Scott Symond <scottsymond@yahoo.com>

Thanks for the update.

[Quoted text hidden]

Ruth Smith <rusrut76@gmail.com>

Thu, Dec 4, 2025 at 6:57 AM

To: Les Whitney <lwhitney@beaver.utah.gov>
Cc: Makayla Bealer <mbealer@milford.utah.gov>, Ian Spaulding <ian.spaulding@beaver.k12.ut.us>, Nolan Davis <ndavisfiredist2@hotmail.com>, Terry Wiseman <twiseaman2298@gmail.com>, Scott Symond <scottsymond@yahoo.com>

Thanks for update

[Quoted text hidden]



Makayla Bealer <mbealer@milford.utah.gov>

Scrap pictures

1 message

Benjamin Stewart <benjamins@milford.utah.gov>
To: Makayla Bealer <mbealer@milford.utah.gov>

Thu, Jan 15, 2026 at 9:49 AM

Pile of old mostly brass water meters and setters, assorted pieces of scrap metal in and leaning against dumpster (dumpster not included), old garage doors from shop and firehouse, four old shop heaters, copper well wire, two stainless steel submersible well motors, and reel of coax cable.

Ben Stewart
Milford City

5 attachments



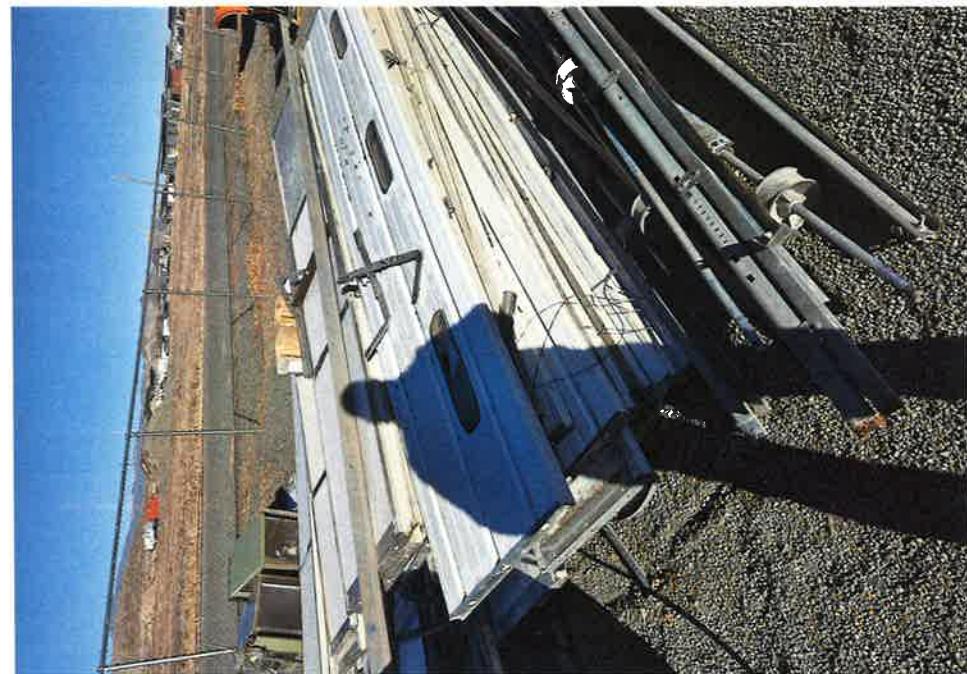
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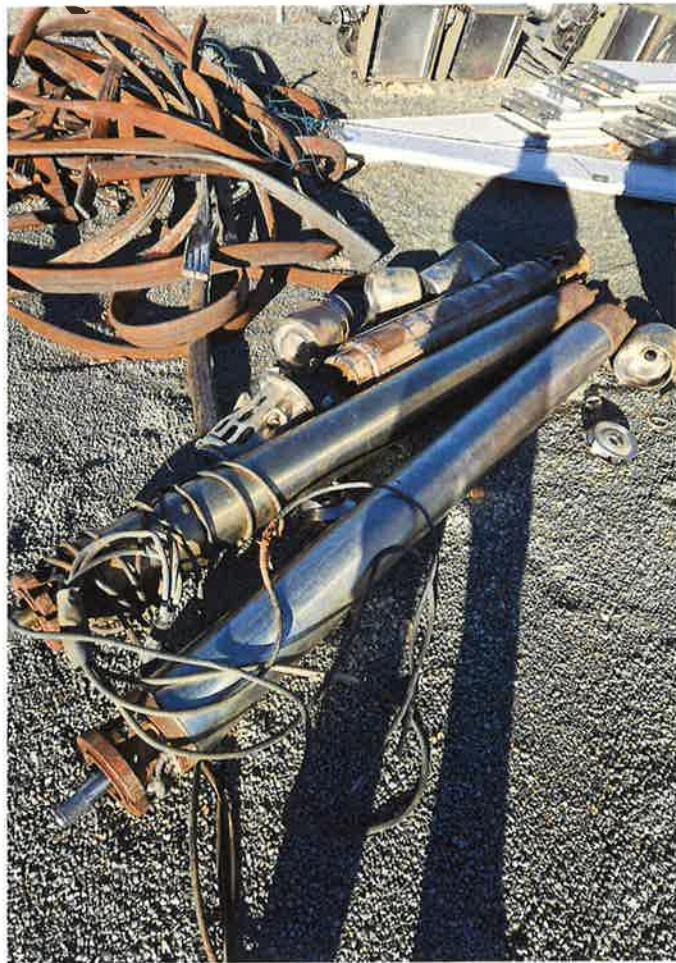
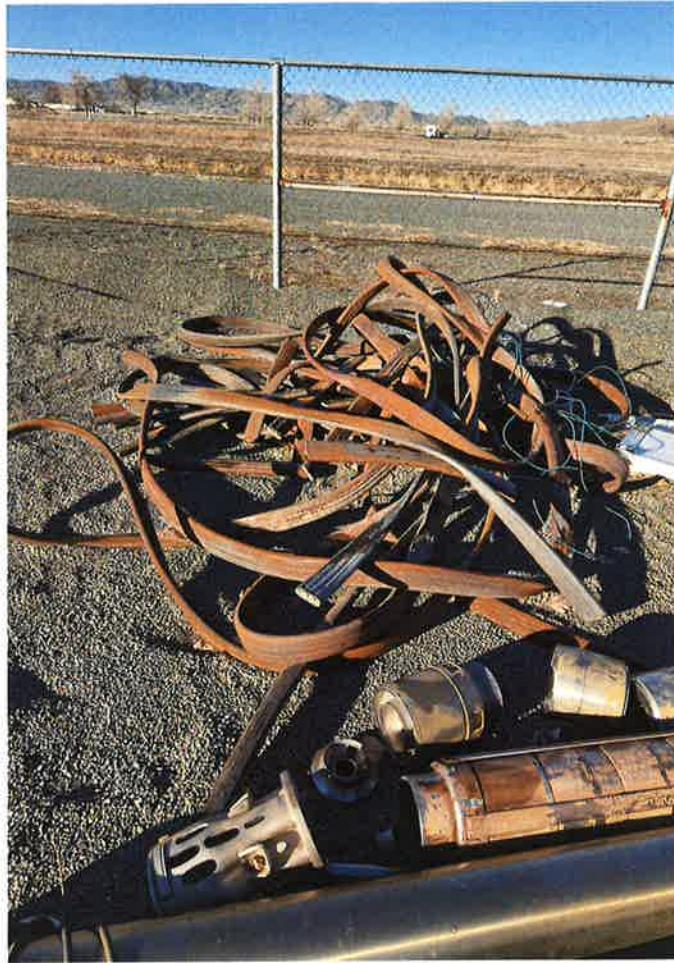
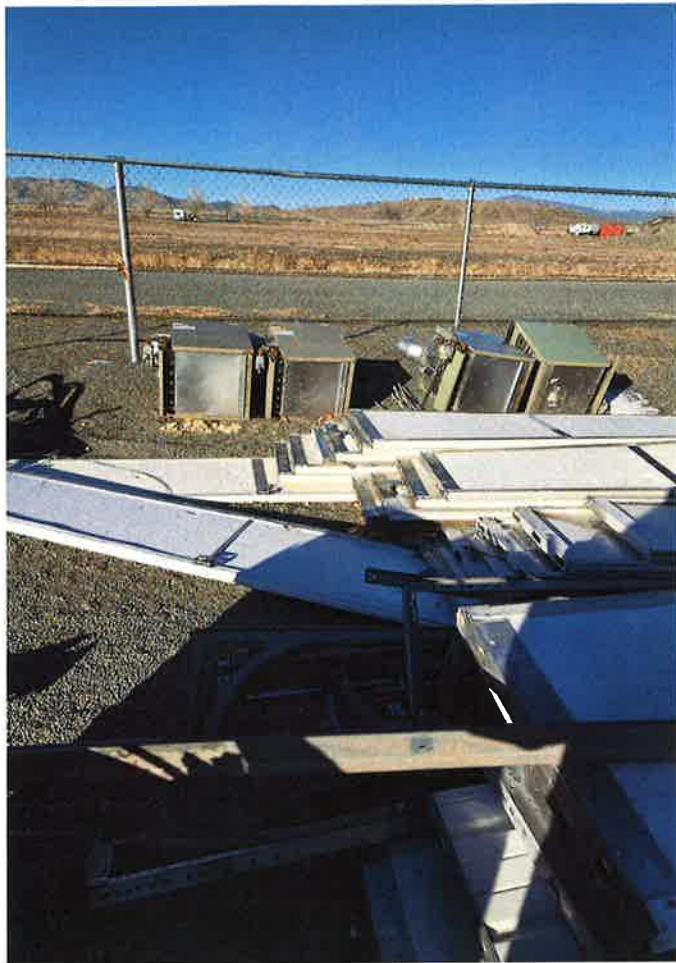


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CITY COUNCIL TRANSMITTAL

TO: Milford City Council

DATE: 12/11/25

FROM: Lisa Thompson, Zoning Administrator

SUBJECT: Ordinance 01-2026

Ordinance 01-2026 establishes the formal process for requesting the vacation of an alleyway. In addition to procedural requirements, the ordinance clearly defines limitations on when an alleyway may be vacated. Specifically, an alleyway cannot be vacated if any public utility lines are located within the alleyway or if the alleyway provides necessary access to existing public utilities or utility infrastructure.

**CITY OF MILFORD
ORDINANCE 01-2026**

ALLEY VACATE

WHEREAS, Milford City was established with alleyways designed to provide access for public utilities and infrastructure and at one time for garbage pickup; and

WHEREAS, these alleyways have historically serviced an essential role in maintaining and extending utility services throughout the community; and

WHEREAS, it is intent of Milford City to ensure continued access to all existing and future utility lines located within alleyways.

NOW THEREFORE, be it ordained by the Council of the City of Milford, in the State of Utah, as follows:

SECTION 1: **ADOPTION** “13.49 Alley Vacate Process” of the Milford Municipal Code is hereby *added* as follows:

ADOPTION

13.49 Alley Vacate Process(*Added*)

SECTION 2: **ADOPTION** “13.49.010 Purpose” of the Milford Municipal Code is hereby *added* as follows:

ADOPTION

13.49.010 Purpose(*Added*)

The purpose of this chapter is to provide an orderly process for the vacation of any alleyway located within Milford City, consistent with the procedures and standards set forth in Utah State Code, as amended. The intent of these provisions is to ensure that any proposed vacation serves the public interest, maintains adequate access for property owners and emergency services, and protects all existing public and private utilities.

SECTION 3: **ADOPTION** “13.49.020 Applicability” of the Milford Municipal Code is hereby *added* as follows:

ADOPTION

13.49.020 Applicability(*Added*)

This chapter shall apply to the vacation of any alley in Milford City, whether or not such right-of-way has been improved or maintained by the city.

SECTION 4: **ADOPTION** “13.49.025 Prohibition” of the Milford Municipal Code is hereby *added* as follows:

ADOPTION

13.49.025 Prohibition(*Added*)

No alleyway shall be considered for vacation where:

1. Utility lines exist within the alleyway;
2. The alleyway provides current access for the maintenance, repair, or installation of utility lines.

SECTION 5: **ADOPTION** “13.49.030 Initiation Of Request” of the Milford Municipal Code is hereby *added* as follows:

ADOPTION

13.49.030 Initiation Of Request(*Added*)

1. A request to vacate an alley may be initiated by:
 - a. A property owner whose property abuts the area proposed for vacation; or
 - b. The Milford City Council or Planning Commission when determined to be in the public interest.
2. The request shall be submitted in writing on the application provided by the city and shall include:
 - a. A description and map of the area proposed for vacation;
 - b. The names and mailing addresses for all abutting property owners; and
 - c. Signatures of each owner who consents to the vacation.

SECTION 6: **ADOPTION** “13.49.040 Review” of the Milford Municipal Code is hereby *added* as follows:

ADOPTION

13.49.040 Review(*Added*)

1. Upon receipt of a petition to vacate an alleyway, the city shall conduct an administrative review to ensure the following has been completed:
 - a. The petition has been properly completed;
 - b. The applicable filing fee had been paid; and
 - c. Send written notice of the petition to all utility companies located within the bounds sought to be vacated
2. Upon verification, the petition shall be forwarded to the Planning and Zoning Commission for their review.
3. The Planning Commission shall, during its review and prior to making its recommendation, consider the following:
 - a. Whether the proposed vacation is consistent with the public interest;
 - b. Whether the vacation will create landlocked property or otherwise deprive any property owner of access;
 - c. Whether the area is required for current or future public access, drainage, or development; and
 - d. Whether any utilities, easements, or other public facilities are located within the proposed area.

SECTION 7: ADOPTION “13.49.060 Public Hearing And Notice” of the Milford Municipal Code is hereby *added* as follows:

ADOPTION

13.49.060 Public Hearing And Notice(*Added*)

1. Prior to acting on a request for vacation, the City Council shall hold a public hearing.
2. Notice of the hearing shall be given as required by Utah Code and Milford City noticing procedures.
3. Written notice shall be mailed to all abutting property owners and affected entities not less than ten days prior to the hearing date.

SECTION 8: ADOPTION “13.49.070 City Council Action” of the Milford Municipal Code is hereby *added* as follows:

ADOPTION

13.49.070 City Council Action(*Added*)

1. After receiving the recommendation of the Planning Commission and considering public comment, the City Council may:
 - a. Approve the vacation by ordinance;
 - b. Approve the vacation with conditions; or
 - c. Deny the request.
2. An approved vacation shall not take effect until the adopting ordinance is executed and deeds have been recorded with the Beaver County Recorder's Office.

SECTION 9: EFFECTIVE DATE This Ordinance shall be in full force and effect after the required approval from the Milford City Council and after notice of the ordinance has been published as required by law.

PASSED AND ADOPTED BY THE CITY OF MILFORD COUNCIL

| | AYE | NAY | ABSENT | ABSTAIN |
|---------------|------------|------------|---------------|----------------|
| Russell Smith | _____ | _____ | _____ | _____ |
| Les Whitney | _____ | _____ | _____ | _____ |
| Scott Symond | _____ | _____ | _____ | _____ |
| Ian Spaulding | _____ | _____ | _____ | _____ |
| Tayson Willis | _____ | _____ | _____ | _____ |

Presiding Officer

Attest

Nolan Davis, Mayor, City of Milford

Monica D. Seifers, City Recorder,
City of Milford



MILFORD CITY, A Municipal Corporation

RESOLUTION NO. 1-2026

**A RESOLUTION ADOPTING A 3% PENALTY ON PAST DUE
ACCOUNTS RECEIVABLE BALANCES**

WHEREAS, the City/Organization provides services to customers and relies on timely payments to ensure continued operations and financial stability; and

WHEREAS, the City/Organization seeks to encourage timely payment of all invoiced amounts and to reduce the administrative burden associated with delinquent accounts; and

WHEREAS, the implementation of a standardized billing timelines and penalties on past due balances is necessary to ensure fairness, consistency, and accountability in the collection of accounts receivable; and

NOW, THEREFORE, BE IT RESOLVED by the governing body of the City/Organization that:

- 1. Monthly Billing Cycle:** All Accounts Receivable (AR) shall be billed at the end of each month
- 2. Due Date:** Payments for billed AR are due by the 20th of the following month.
- 3. Penalty for Late Payment:** A penalty of three percent (3%) shall be applied to all Accounts Receivable balances that remain unpaid as of the 21st of the month. The penalty shall be calculated based on the outstanding past due balance and added monthly until paid in full.
- 4. Exemptions from the 3% Penalty:** The following AR billings shall be exempt from the 3% penalty: Impact Fees, Building Permits and Prepaid Cemetery Plot Purchases.
- 5. The Accounts Receivable Clerk is hereby authorized and directed to implement this penalty and update applicable billing policies.**
- 6. This Resolution shall take effect on February 28, 2026, and shall remain in force until amended or repealed by the governing body.**

Passed by the City Council of Milford, Utah this 20th of January, 2026 by the following vote:

MAYOR OF MILFORD CITY, UTAH

By: _____
Nolan Davis, Mayor

ATTEST:

Monica D. Seifers, City Recorder

| Council Member | Aye | Nay | Absent |
|-----------------------|------------|------------|---------------|
| Ian "Jeep" Spaulding | | | |
| Scott Symond | | | |
| Russell Smith | | | |
| Les Whitney | | | |
| Tayson Willis | | | |