



Regular City Council Meeting

Tuesday, February 10, 2026 at 6:00 pm

AGENDA

A regularly scheduled meeting of the Duchesne City Council will be held at the Duchesne City Office Building, 500 East Main, Duchesne, UT at the above date and time. The agenda will be as follows:

1. **Roll Call, Prayer, Pledge**
2. **Minutes**
3. **Bills**
4. **Charges and Credits**
5. **Business License**
6. **Planning And Zoning**
7. **Cheer State 2A Champions - DHS Cheerleaders**
8. **Civil Air Patrol - Lance Helsten**
9. **Aycock & Miles - 2025 Duchesne City Annual Financial Report**
10. **Chapter 9 Purchasing System - Council Discussion**
11. **Council Member Assignments - Mayor Herron**
12. **4-10 Proposal Employee Policy Manual - Mayor Herron**
13. **Animal Control Proposal - Mayor Herron**
14. **Cancel Regular Scheduled Meeting 2/24/26 - Mayor Herron**
15. **15-Minute Open Session**

The City of Duchesne welcomes you and thanks you for your time and concerns. If you wish to address the City Council, this is the time set on the agenda for you to do so. When you are recognized, please step to the podium, state your name and address then address the Council. Your comments will be limited to three (3) minutes. The Council may not respond to your comments this evening, rather they may take your comments and suggestions under advisement and provide direction to the appropriate member of City Staff for follow-up. Thank you.

16. **Book Of Complaints, Concerns And Comments**
17. **Mayor And Council Review Of Old Business**
18. **Work Meeting: Discussion of City Projects, Budget and Operational Matters, Council Initiatives, and Other Items Properly Brought Before the Council**

Note: "Other Items Properly Brought Before the Council" refers to topics that may arise during the meeting that are related to city business but were not specifically listed on the agenda. These items will be discussed in accordance with Utah's Open and Public Meetings Act and are intended to provide flexibility for timely city matters while keeping the public informed.

19. **Closed Meeting: Closed meeting of the Duchesne City Council to discuss one or**

more closed meeting categories based on UCA 52-4-2-4: (1) character, professional competence, physical, mental health of an individual; (2) pending or reasonably imminent litigation; (3) purchase, exchange, or lease of real property; (4) sale of real property; (5) deployment of security personnel, devices or systems; (6) investigative proceedings regarding allegations of criminal misconduct.

20. Consideration to Take Action Discussed Under Closed Meeting

21. Adjournment

Attest:

Myra Young, Recorder: *Myra Young*

Contact: Myra Young (myoung@duchesnecity.com 435-738-2464) | Agenda published on 02/09/2026 at 2:29 PM



Regular City Council Meeting

Minutes

Tuesday, January 27, 2026 at 6:00 pm

AGENDA

A regularly scheduled meeting of the Duchesne City Council will be held at the Duchesne City Office Building, 500 East Main, Duchesne, UT at the above date and time. The agenda will be as follows:

1. Roll Call, Prayer, Pledge

Minutes:

Mayor Herron conducted the meeting. City Recorder, Myra Young took minutes. City Council Members present were Bryce Hamilton, Mark E. Nielsen, Marty A. Herrera, Cody Ivie, and Jason Baker. Council Member Baker offered the prayer. Mayor Herron led the Pledge of Allegiance.

Duchesne City Employee Attendees: Jessica North, Stephanie Skewes, Lane Genereaux, Zack Bertola, Russ Young

Public Attendees: Tracy Bennett, Travis Tucker, Brandon Peck, Josh Philips, Bryce Blanchard, Kathy Blanchard, Janet Jenkins, Heather Ivie, Janice Shipman, Susan Hamilton, Traci Herrera

2. Minutes

Minutes:

MOTION by Council Member Baker seconded by Council Member Herrera to approve the minutes from Regular City Council Meeting 01/13/2026.

- Council Member Hamilton – Aye
- Council Member Nielsen - Aye
- Council Member Herrera - Aye
- Council Member Ivie – Aye
- Council Member Baker – Aye

Motion carried by unanimous vote.

3. Bills

Minutes:

The City Council reviewed the bills.

MOTION by Council Member Hamilton, seconded by Council Member Ivie to pay the bills.

- Council Member Hamilton - Aye
- Council Member Nielsen - Aye
- Council Member Herrera - Aye

- Council Member Ivie – Aye
- Council Member Baker - Aye

Motion carried by unanimous vote.

4. **Business License**

Minutes:

No Business Licenses

5. **Planning And Zoning**

Minutes:

Mayor Herron reported that there has been one application received for the Planning and Zoning Commission.

6. **Wildland Urban Interface Mapping - Fire Chief Russ Young**

Minutes:

Mayor Herron invited Duchesne City Fire Chief Russ Young and Brandon Peck, representing Utah Forestry, Fire and State Lands (FFSL) and serving as the County Fire Warden, to address the Council regarding House Bill 48, the Wildland Urban Interface (WUI) Mapping Resolution, and the City's wildland mitigation plan Resolution.

Fire Chief Young explained that two separate resolutions were under consideration:

1. **The Multi-Jurisdictional Mitigation Plan Resolution, and**
2. **The House Bill 48 Wildland Urban Interface Mapping Resolution.**

Chief Young stated that he believed the City had adopted the mitigation plan two to three years ago under former Mayor Rowley. He stated that adoption of the mitigation plan would benefit the City by maintaining eligibility for wildland fire suppression funding. He clarified that the City's annual participation cost is approximately \$4,000, which applies to fire suppression coverage only and does not include structure replacement. He noted that eligible mitigation activities, such as fire department training, brush clearing, and defensible space work, may help offset those costs. Chief Young explained that the mitigation program was largely designed to address higher-risk areas in Duchesne County. He stated that Duchesne City is classified as a low-risk Wildland Urban Interface community. He recommended adoption of the wildland mitigation resolution.

Chief Young then addressed House Bill 48, noting that the first draft resolution provided to the City included language referencing the Utah State Fire Marshal. He clarified that the bill is administered through Utah Forestry, Fire and State Lands, not the State Fire Marshal, and that Brandon Peck serves as the local FFSL representative and Duchesne County Fire Warden.

Chief Young stated that House Bill 48 passed during the 2025 legislative session and became effective January 1, 2026. He explained that the legislation was driven by catastrophic wildfire in other states, particularly California, where insurance coverage was lost or denied in high-risk areas. He stated the intent of the bill is to prevent similar situations in Utah.

Chief Young indicated that while the bill is currently in effect, it has been highly contested statewide and may be amended during the current legislative session. He stated that the impact on Duchesne City would be minimal due to its low-risk

classification, even if the WUI mapping were revised in the future.

Based on ongoing discussions at the state level, Chief Young recommended delaying adoption of the HB 48 resolution for several months to allow the legislative process to conclude and to permit legal counsel to review the language.

He noted concern with language in the bill stating that Utah Forestry, Fire and State Lands (FFSL) may decline to pay or reimburse costs for an incident, and stated that while such a denial would be unlikely, the language warranted review by legal counsel prior to adoption. He further stated that there are currently no penalties or enforcement mechanisms tied to delayed adoption.

Council Member Hamilton asked whether the City was already participating in the Consolidated Wildfire System (CWS). Brandon Peck confirmed that the City has participated since approximately 2018 and indicated that former Mayor Rowley signed the agreement annually on behalf of the City. Council Member Ivie requested confirmation of signature dates so City records could be reviewed. He stated that he could provide documentation of the prior signatures.

Council Members expressed concern that the Council was not aware of any resolutions authorizing annual participation. Council Member Hamilton stated that a mayoral signature without Council approval would not be valid. Chief Young stated he was not aware of Council authorization and had not been involved in any prior approval process.

Brandon explained that the CWS functions similarly to an insurance program, allowing the State to cover suppression costs for major wildland fires that could otherwise bankrupt a city. He stated that participation requires annual acknowledgment and adoption of the associated resolution.

Brandon stated that House Bill 48 requires cities and counties to adopt WUI mapping and noted that statutory language indicates adoption was required as of January 1. He confirmed that changes to the bill are anticipated but stated that adoption is technically required under current law.

Brandon explained that HB 48 primarily affects high-risk WUI areas, where property owners may be assessed fees for fire suppression costs. He stated that Duchesne City's low-risk classification means the bill would have little practical impact within city limits.

Chief Young reiterated his recommendation to delay adoption until the legislative session concludes and legal counsel reviews the final language. He stated that adoption at a later date would not materially increase risk, particularly outside of the active wildland fire season.

The Council discussed whether future annexation could affect the City's risk classification. It was stated that there are no nearby areas likely to be annexed that would qualify as high-risk WUI zones.

Council Member Nielsen asked whether delaying adoption would expose the City to liability. Brandon stated that the primary consequence would be temporary removal from the CWS, which could be reinstated upon adoption of the resolution.

Council Member Hamilton requested written reference materials and asked where Council Members could independently review information related to the WUI mapping and mitigation planning process, including statutory and agency guidance.

Josh Phillips, Duchesne County Fire and Emergency Manager, addressed the Council regarding a proposed resolution related to the City's participation in the federal hazard mitigation planning process.

Josh explained that the resolution references Title 44 of the Code of Federal Regulations (44 CFR), Part 201, which governs FEMA's hazard mitigation planning requirements. He stated that compliance with 44 CFR is necessary for the City to remain eligible for FEMA and State disaster assistance funding. Josh described FEMA's disaster reimbursement categories (A through G), which include debris removal, emergency protective measures, road and bridge damage, water and sewer system impacts, public buildings and parks, and damage to emergency response equipment and apparatus. He explained that these categories determine what FEMA may reimburse following declared disasters such as wildfires, flooding, or other natural events.

He further explained that FEMA and the State cannot release disaster funds unless the City has an approved mitigation plan in place and has formally adopted the required resolution. This process also applies to reimbursement for overtime, emergency operations, evacuation efforts, and damage to fire, law enforcement, and public works equipment.

Council Members asked whether the City had previously participated in this program and whether a resolution is required on a recurring basis. Josh indicated that the City has participated in the past and that the resolution serves as an ongoing certification to maintain eligibility for funding, though it may not have been presented to the Council annually.

Council Members expressed that bringing the resolution before the Council helps ensure transparency and awareness of the City's participation in the program.

Upon further clarification, Josh confirmed that FEMA is responsible for reimbursement or replacement of damaged apparatus and infrastructure when eligibility requirements are met.

The Council thanked Josh, Brandon and Russ for the presentation and clarification.

7. RESOLUTION 26-03, A RESOLUTION OF DUCHESNE CITY ADOPTING THE WILDLAND-URBAN INTERFACE (WUI) CODE AND OFFICIAL WUI MAPPING IN ACCORDANCE WITH UTAH HOUSE BILL 48

Minutes:

Mayor Herron read the following: RESOLUTION 26-03, A RESOLUTION OF DUCHESNE CITY ADOPTING THE WILDLAND-URBAN INTERFACE (WUI) CODE AND OFFICIAL WUI MAPPING IN ACCORDANCE WITH UTAH HOUSE BILL 48

Council Member Hamilton moved to table Resolution 26-03 indefinitely until after the conclusion of the legislative session.

Council Member Ivie asked whether the Council could discuss the matter. Mayor Herron stated that there was an open motion on the floor and that discussion was in order.

During discussion, Council Members expressed concern about the potential loss of state-provided wildfire suppression coverage if the resolution was not adopted, particularly given current dry conditions. It was clarified that the state coverage related to the WUI resolution applies only to wildfire suppression costs and does not include structure replacement. It was further clarified that failure to adopt the resolution could impact the City's eligibility for state wildfire suppression assistance within City limits, and that the coverage is not limited solely to high-risk mapped areas.

Council Members also discussed that the resolution had been revised since the prior meeting to address concerns previously raised and was drafted broadly enough to

remain effective should the Legislature make changes to House Bill 48.

Mayor Herron returned to the pending motion to table Resolution 26-03 and asked for a second. No second was received, and the motion failed.

Following the failure of the motion to table, Council Member Ivie made a motion, seconded by Council Member Nielsen, to adopt Resolution 26-03, A Resolution of Duchesne City Adopting the Wildland-Urban Interface (WUI) Code and Mapping in accordance with Utah House Bill 48.

- Council Member Hamilton — Nay
- Council Member Nielsen — Aye
- Council Member Herrera — Aye
- Council Member Ivie — Aye
- Council Member Baker — Aye

Motion carried 4-1

8. RESOLUTION 26-04, A RESOLUTION SUPPORTING PARTICIPATION IN THE ALL HAZARDS MULTI-JURISDICTIONAL MITIGATION PLANNING PROCESS AND ADOPTION OF THE ALL HAZARDS MULTI-JURISDICTIONAL MITIGATION PLAN

Minutes:

Mayor Herron read the following: RESOLUTION 26-04, A RESOLUTION SUPPORTING PARTICIPATION IN THE ALL HAZARDS MULTI-JURISDICTIONAL MITIGATION PLANNING PROCESS AND ADOPTION OF THE ALL HAZARDS MULTI-JURISDICTIONAL MITIGATION PLAN

MOTION by Council Member Ivie, seconded by Council Member Baker to adopt Resolution 26-04, A RESOLUTION SUPPORTING PARTICIPATION IN THE ALL HAZARDS MULTI-JURISDICTIONAL MITIGATION PLANNING PROCESS AND ADOPTION OF THE ALL HAZARDS MULTI-JURISDICTIONAL MITIGATION PLAN

- Council Member Hamilton – Aye
- Council Member Nielsen - Aye
- Council Member Herrera - Aye
- Council Member Ivie – Aye
- Council Member Baker – Aye

Motion carried by unanimous vote.

9. PUBLIC HEARING: PROPOSED ORDINANCE NO. 26-01. PUBLIC HEARING TO RECEIVE PUBLIC COMMENT ON AN ORDINANCE OF THE DUCHESNE CITY COUNCIL AMENDING TITLE 10, CHAPTER 15 AIRPORT OVERLAY OF THE DUCHESNE CITY MUNICIPAL CODE

Minutes:

Mayor Herron read the following: PROPOSED ORDINANCE NO. 26-01. PUBLIC HEARING TO RECEIVE PUBLIC COMMENT ON AN ORDINANCE OF THE DUCHESNE CITY COUNCIL AMENDING TITLE 10, CHAPTER 15 AIRPORT OVERLAY OF THE DUCHESNE CITY MUNICIPAL CODE

Mayor Herron opened the Public Hearing to receive public comment at 6:38 pm.

No Public Comments

Mayor Herron closed the Public Hearing at 6:39 pm.

10. ORDINANCE 26-01, AN ORDINANCE OF DUCHESNE CITY ADOPTING THE AMENDING TITLE 10, CHAPTER 15 AIRPORT OVERLAY OF THE DUCHESNE CITY MUNICIPAL CODE

Minutes:

Mayor Herron read the following: ORDINANCE 26-01, AN ORDINANCE OF DUCHESNE CITY ADOPTING THE AMENDING TITLE 10, CHAPTER 15 AIRPORT OVERLAY OF THE DUCHESNE CITY MUNICIPAL CODE

Council Member Hamilton explained that the Airport Overlay Ordinance was originally adopted to comply with state legislation requiring municipalities with airports to regulate development near airport areas. He stated that the ordinance was adopted before the deadline but included a sunset provision expiring in January 2026, and that upon review it contained technical errors and overly restrictive provisions, including incorrect measurements and elevation standards. He noted that some provisions could have required permits for minor activities, such as tree trimming, without clearly defined height limits. He explained that the amendments correct these issues, reduce unnecessary burdens on property owners, and refocus the ordinance on regulating new developments that could affect airport safety, while allowing existing uses and routine activities to continue as intended.

MOTION by Council Member Hamilton, seconded by Council Member Ivie to adopt ORDINANCE 26-01, AN ORDINANCE OF DUCHESNE CITY ADOPTING THE AMENDING TITLE 10, CHAPTER 15 AIRPORT OVERLAY OF THE DUCHESNE CITY MUNICIPAL CODE

- Council Member Hamilton – Aye
- Council Member Nielsen - Aye
- Council Member Herrera - Aye
- Council Member Ivie – Aye
- Council Member Baker – Aye

Motion carried by unanimous vote.

11. Open Invoices/Purchasing - Mark Nielsen

Minutes:

- Council Member Nielsen asked why invoices were not included in the agenda packet or available for public review, noting that only a list of bills and credit card transactions had been provided. He expressed a desire to review invoices prior to voting in order to better understand the charges.

Mayor Herron explained that invoices contain sensitive and confidential information that would require extensive redaction before being made public, making it time-intensive to include them in the agenda packet. It was clarified that all invoices are available for Council review at the City Office and during Council meetings, and that any Council Member may inspect and question invoices at that time.

She further stated that invoices are organized and brought to each meeting, and Council Members are encouraged to ask questions about any charges to ensure they are comfortable prior to approving payments.

- Council Member Nielsen requested that the Council review the City’s purchasing and procurement policy, noting a significant gap between expenditure thresholds, specifically the range between \$8,000 and \$80,000, and questioned

the requirement that bids “shall be obtained if possible” within that range. He suggested that the policy language and thresholds warranted further discussion. Council Member Hamilton suggested holding a work meeting to allow additional time for review. Mayor Herron directed the City Council to review the Purchasing System Code and requested that the item be placed on the next agenda. She confirmed that Council Members knew where to access the purchasing ordinance. Council Member Ivie requested Public Works Supervisor Lane Genereaux come with input. It was noted that Lane would not be in attendance, and he was asked to designate another employee to participate in the discussion due to the impact the policy has on Public Works operations.

12. Donation - American Legion Water Service

Minutes:

Mayor Herron reported that during a review of utility accounts, it was discovered that the American Legion has not been billed for water, sewer, or garbage services for approximately 20 years. She stated that records from 2006 have not yet been located to determine how or why this arrangement began, and it is unclear whether the lack of billing was formally approved by the Council as a donation.

Mayor Herron noted that she has already reached out to American Legion representatives, who indicated they are willing to begin paying for services if required. She presented the issue to the Council for direction on whether to continue the arrangement as a donation or to begin billing for services.

The Council stated that no decision would be made until additional research is completed. The Council also inquired what other cities do regarding utility services for their American Legion facilities.

Mayor Herron stated she would review the 2006 minutes, inquire how other cities handle similar situations, and report back to the Council.

She explained that if the arrangement is treated as a donation, water usage must be tracked, the value of services documented, and the donation budgeted as a line item, consistent with other City donations.

13. Animal Control Officer Discussion - Mark Nielsen/Captain John Crowley

Minutes:

Sheriff Tucker attended the meeting at the request of Council Member Nielsen to discuss animal control services, the current arrangement with the County, and potential solutions to ongoing animal control issues within Duchesne City.

Sheriff Tucker explained that although Captain John Crowley had initially been discussed as a presenter, he requested to attend personally to provide a comprehensive update.

Sheriff Tucker provided background on the current animal control arrangement, noting that Duchesne City previously attempted to operate its own animal control program, which proved unsuccessful. As a result, the City entered into a contract with the Sheriff's Office as a stopgap measure to provide animal control services at a reduced cost. He stated that under the current arrangement, the Sheriff's Office has handled approximately 40–50 animal control cases within Duchesne City.

He explained that Duchesne County currently has a contract with Roosevelt City to use its non-kill animal shelter. He stated that the Roosevelt shelter has been over budget

and at full capacity for several years, limiting the County's ability to place animals. As a result, the County facility frequently remains full, and Sheriff Tucker stated that the County is currently holding approximately 14 dogs, some of which have been held for several months.

Sheriff Tucker stated that the County's total animal control budget is approximately \$220,000 annually, and that Duchesne City cases account for nearly one-third to one-half of that cost. He further explained that there is only one dedicated animal control deputy serving the entire county, creating logistical challenges and response delays. Sheriff Tucker discussed the possibility of transitioning away from reliance on a non-kill facility and returning to a County-managed model, noting that non-kill operations are costly and difficult to sustain. He stated that he has discussed this issue with the County Commission and emphasized that community and City support would be important if such a transition were pursued. He explained that euthanasia decisions are governed by established criteria and clarified that euthanasia is conducted by injection, noting that the process can be difficult in certain facility settings.

Sheriff Tucker outlined alternatives for the City, including continuing the current contract, expanding contracted services, or establishing its own police department and animal control program. He explained that creating a City police department capable of providing 24/7 coverage would likely require three to four officers at an estimated annual cost of \$750,000 to \$1,000,000, with each officer costing approximately \$160,000 to \$180,000 per year, not including facilities, equipment, or animal control infrastructure. He strongly advised against attempting partial coverage with a single officer based on prior experience assisting other municipalities.

Sheriff Tucker further discussed the possibility of the City employing a non-POST-certified code enforcement or animal control support position to document violations, gather evidence, and provide notice to residents, with Sheriff's Office deputies issuing citations when necessary. He stated that this role would focus on documentation only and would not involve seizing animals or negotiating with residents.

Cats were discussed, and Sheriff Tucker stated that the County does not have a facility for cats and that they are generally not considered a nuisance in the same manner as dogs.

Sheriff Tucker explained that the current holding period is three days for stray animals and five days if the owner is known and discussed the possibility of extending the holding period on a sliding scale of up to 10 days to two weeks to allow time for advertising animals through platforms such as social media. Council Members raised concerns regarding public perception and misinformation, noting that residents often believe no animal control or law enforcement services are being provided within the City. Sheriff Tucker clarified that Duchesne City residents, as county taxpayers, receive baseline Sheriff's Office services even without a separate city contract, and that misinformation to the contrary has caused frustration. He stated that the Sheriff's Office would assist by issuing public messaging to clarify services currently being provided. Sheriff Tucker emphasized that the Sheriff's Office is willing to work with the City to identify priorities and structure services based on what the City is willing to contract and pay for, while noting ongoing staffing shortages.

Council Members expressed interest in holding a future work meeting to further evaluate options and define City priorities related to animal control and public safety services. Sheriff Tucker indicated his willingness to participate in continued discussions.

14. Kinder Morgan Pipeline On Airport Easement Agreement Amendment- Heather Ivie, Land Agent

Minutes:

Heather Ivie, Land Agent for Kinder Morgan, returned to address proposed amendments to the existing airport pipeline easement agreement. She provided background on the project, noting that Kinder Morgan completed a right-of-way agreement with the City recently and that construction is currently underway with approximately 50 workers on site across airport property and adjacent City-owned land.

Heather explained that during a review of the recorded plats, Kinder Morgan identified discrepancies between the approved easement and the actual operational needs. To address these issues transparently, Kinder Morgan requested an amendment to the agreement.

She outlined two proposed changes:

1. Permanent Workspace Area

A small area previously designated as temporary workspace is requested to be converted to permanent workspace. This area, totaling approximately 0.063 acres, is needed for long-term operations access to a pipeline launcher/receiver facility. While construction can be completed without the change, permanent access is required for ongoing maintenance and operations.

1. Adjustment to Access Road Alignment

Kinder Morgan proposed a minor adjustment to the easement for an access road on the west side of the property to better align with an existing two-track road and infrastructure, rather than relocating fencing and gates. The adjustment would add approximately 4.9 feet of width and follow the existing access route.

Heather stated that the additional permanent easement area would result in an increase of \$515.18 per year to the City under the existing annual compensation structure. No other terms of the agreement would be changed. She explained that two documents were submitted:

- A Memorandum of Amendment, which would be recorded with the County, and
- An Amended Easement Agreement, which contains confidential financial terms and would not be recorded but would remain available at the City.

Discussion followed regarding prior legal review comments (“redlines”) from J.U.B. Engineers that were received after the original easement had been executed. Council members expressed frustration that those concerns were not addressed prior to approval of the original agreement. Heather explained that incorporating those broader changes into the current amendment could significantly delay approval and potentially impact existing infrastructure, and she requested that the amendment be limited solely to the workspace and road alignment issues at this time.

Council members discussed the importance of maintaining good faith with Kinder Morgan, noting that the requested amendment involved a very small area and additional compensation to the City. It was agreed that broader legal concerns could be addressed separately at a later date.

MOTION by Council Member Ivie, seconded by Council Member Baker to approve the easement amendment as presented.

- Council Member Hamilton – Aye

- Council Member Nielsen – Aye
- Council Member Herrera – Aye
- Council Member Ivie – Aye
- Council Member Baker – Aye

Motion carried by unanimous vote.

15. 15-Minute Open Session

Minutes:

Mayor Herron opened the public comment period. No members of the public came forward to speak. The public comment period was closed.

16. Book Of Complaints, Concerns And Comments

Minutes:

There were no complaints, concerns & comments recorded in the book.

17. Mayor And Council Review Of Old Business

Minutes:

- Animal Control Officer

Mayor Herron reported she spoke with Tyler Allred and Grant Charles at the Attorney's Office. Grant indicated that if the City has a contract in place with the Sheriff's Department, the Attorney's Office will support the Sheriff's enforcement efforts. The Mayor stated both Tyler Allred and Grant Charles suggested inviting Steven Foote to address the Council directly. The Mayor noted the Attorney's Office is holding a coordinating meeting the following day and she would follow up with the Attorney's Office on Thursday for additional information on setting up that meeting. The Mayor also reported that she spoke with Sheriff Tucker and invited him to attend the meeting; she stated Sheriff Tucker requested that, going forward, for issues regarding the Sheriff's Department, someone from the Sheriff's Department be invited to address the Council directly. Council discussion included whether to invite Steven Foote or proceed directly through the Sheriff's Office. The Mayor stated that, going forward, matters involving the Sheriff's Department would be addressed directly by the Sheriff or a representative of the Sheriff's Office.

- Penny Shortage Issue

Mayor Herron presented two options regarding a penny shortage:

1. **Round up to the nearest nickel and notify residents of the change with a notice. Example notice: Due to the current penny shortage, Duchesne City Office will accept cash payments rounded up to the nearest nickel. Any overpayment will be credited to your account and reflected on your next bill. Thank you for your understanding.**
2. **Round down to the nearest nickel and roll the outstanding amount onto the next bill. This is Pelorus' recommendation. The penalty threshold is \$5 so there would not be a penalty applied to the account for anything under that amount. Mayor Herron stated Pelorus indicated the "round down" option is already built into the program/system. The Council discussed whether residents should be notified, and the Mayor stated a notice could be placed**

on the billing and also communicated publicly. Council members commented that rounding down would be preferable to avoid complaints and expressed that most residents would not be concerned unless the amount became noticeable over time. The Council reached consensus to proceed with rounding down and to notify residents. Mayor Herron stated she would include a note with the billing and work with staff on a public notice.

- CIB Water/Sewer Project

Mayor Herron reported the City closed on the CIB bond on January 20, 2026, and has submitted the first reimbursement request. She stated she received word from CIB personnel that it was received and processed. A pre-construction meeting is set for Thursday, January 29 at 1:00 p.m., and construction begins Monday.

- Mickelson Building

Mayor Herron reported she is working with Council Member Ivie to obtain quotes for the roof and other renovations. She reported receiving inquiries about reserving the building and asked when the Council would like to make the building available for reservations. Council members discussed the condition and potential use of the Mickelson Building and asked whether a civil engineer had reviewed the building, and the Mayor stated the City has documentation indicating the structure is sound. The Council discussed that the building is not currently equipped for rentals and would require basic safety measures, including proper exits, fire safety items, signage, and fire extinguishers, before any public use. The Mayor stated the City will not open the building for reservations until those basic safety requirements are in place and that she will direct the public accordingly. She further indicated she would invite Fire Chief Russ Young to conduct a walkthrough and provide a fire code and safety punch list. Additional discussion addressed needed repairs, including replacement of doors and windows, roof leaks, and evidence of water damage and potential mold concerns. The Council noted the County continues to use the building for fair-related purposes under a nominal lease and has agreed to update and repair the bathrooms, and that once the County no longer requires the building for the fair, the deed provides the property will revert fully to Duchesne City. The Council also discussed concerns regarding prior informal conversations about use of the building during a 15-minute open session, noting that the open session is for discussion only and not for decision-making; the Mayor stated she would contact the interested party to clarify that no formal decision had been made.

- Pope House

Mayor Herron reported a meeting is scheduled for Thursday with Dea Skewes, Craig & Cynthia Poulson, Council Member Ivie, and herself to discuss the Pope House and set a plan. She stated the goal is to establish a timeline and move forward with a plan, and that other Council members are welcome to attend.

- Susan Hamilton Business License

Mayor Herron reported the issue arose when the building inspector indicated a building permit would be required to change the classification of the building. The Mayor checked with the Assessor's Office and verified the building was already classified as commercial and did not require reclassification. The business license was issued under the provision that Susan complete the Fire Chief's fire code requirements within 30 days of the fire inspection. The Mayor stated the business license would not be ratified by the City Council until the requirements are completed and the fire inspection is

submitted. Council Member Ivie asked how the matter initially reached the building inspector. The Mayor stated they were not certain, but believed questions may have been raised by someone associated with the business, and that the inspector flagged it because the building had previously been a home.

- Airport

Mayor Herron reported she met with J-U-B engineers and received project updates. She stated she has received inquiries regarding building hangars on airport property and will work with J-U-B on future growth and how to proceed. She stated J-U-B will be included in all discussions regarding placement, height, and other FAA/airport considerations. She stated she would like to see the airport become self-supporting.

- RAP Tax

Mayor Herron reported that Jessica, Stephanie, and herself spoke with Cameron at ULCT Day on the Hill. The City is hopeful that legislation will pass forgiving cities that did not renew their RAP tax in time. The Mayor explained that the RAP tax requires renewal every 10 years and that many small towns missed the renewal due to staff turnover and a lack of reminders or communication. The Council discussed that the State Tax Commission had continued sending RAP tax payments to the City without providing notice that renewal paperwork was overdue. The Mayor stated that one legislative proposal would penalize affected cities, and that the City is monitoring the bill and is hopeful it will forgive penalties and improve communication and reminder processes going forward.

- Parks

Mayor Herron reported she met with Zack and scheduled a February 5 meeting with an equipment representative (state contract pricing) and Council Member Baker to discuss replacing/updating park equipment at Wallace Park, Roy Park, and the Tennis Park. She noted the Outdoor Recreation grant portal is open and an application may be submitted through mid-March. She also stated the City has matching funds available and is working toward a plan to strengthen the grant application.

- Additional Items

Mayor Herron stated she intends to provide an executive summary at each council meeting to update the Council on ongoing items and developments. She reported attending a County meeting, noting there are several new mayors in the basin and the group selected officers (chair, vice chair, secretary). She stated the County is working toward better coordination of events across towns to avoid conflicting schedules, and she supports creating a shared county-wide calendar of activities.

18. Work Meeting: Discussion of City Projects, Budget and Operational Matters, Council Initiatives, and Other Items Properly Brought Before the Council

Minutes:

There was no work meeting held.

19. Closed meeting of the Duchesne City Council to discuss one or more closed meeting categories based on UCA 52-4-2-4: (1) character, professional competence, physical, mental health of an individual; (2) pending or reasonably imminent litigation; (3) purchase, exchange, or lease of real property; (4) sale of real property; (5) deployment of security personnel, devices or systems; (6) investigative proceedings regarding allegations of criminal misconduct.

Minutes:

MOTION by Council Member Ivie, seconded by Council Member Baker to recess the regular meeting and convene the closed meeting for pending litigation at 8:14 pm.

- Council Member Hamilton – Aye
- Council Member Nielsen – Aye
- Council Member Herrera – Aye
- Council Member Ivie – Aye
- Council Member Baker – Aye

Motion carried by unanimous vote.

Closed Meeting began at 8:14 pm

Mayor Herron stated we are now in closed session, so we invite everyone to leave.

Minutes were recorded as per Utah State Code § 52-4-204.

MOTION by Council Member Ivie seconded by Council Member Baker to adjourn the closed meeting and reconvene the regular meeting at 8:30 pm.

- Council Member Hamilton – Aye
- Council Member Nielsen – Aye
- Council Member Herrera – Aye
- Council Member Ivie – Aye
- Council Member Baker – Aye

Motion carried by unanimous vote.

20. Consideration to Take Action Discussed Under Closed Meeting

21. Adjournment

Minutes:

Closed Session ended at 8:30 pm.

Regular Meeting reconvened at 8:31 pm

MOTION by Council Member Ivie seconded by Council Member Baker to adjourn the regular City Council meeting at 8:31 pm.

- Council Member Hamilton – Aye
- Council Member Nielsen – Aye
- Council Member Herrera – Aye
- Council Member Ivie – Aye
- Council Member Baker – Aye

Motion carried by unanimous vote.

Attest:

Myra Young, Recorder: *Myra Young*

**Duchesne City
Open Invoice Listing**

2/9/2026

<u>Vendor Id</u>	<u>Vendor Name</u>	<u>Invoice No.</u>	<u>PO#</u>	<u>Invoice Date</u>	<u>Due Date</u>	<u>Amount</u>
4517713	*Duchesne County	12901		2/2/2026	2/2/2026	\$100.00
4516248	Al's Foodtown	02032026		12/31/2025	12/31/2025	\$386.55
4516095	Allred's Amazing Maids	94869		1/15/2026	1/15/2026	\$106.00
4516095	Allred's Amazing Maids	95045		1/29/2026	1/29/2026	\$106.00
	Vendor Total:					\$212.00
4309309	Arrow Oilfield & Sanitation	28457		1/31/2026	1/31/2026	\$360.00
0	Aycock, Miles & Associates CPAs, PC	46330		1/31/2026	1/31/2026	\$11,700.00
4514824	Basinwide Dumpsters Inc.	1020		1/29/2026	1/29/2026	\$13,666.00
	Bertola, Zack Cole	01272026		2/3/2026	2/3/2026	\$373.00
0	Business Solutions Group	17088-a		1/6/2026	1/6/2026	\$39.11
150	Central Utah Water Conservancy Dist	775		1/27/2026	1/27/2026	\$153,375.93
4198198	Duchesne City	02022026		2/3/2026	2/3/2026	\$534.88
236	East Duchesne Culinary Water	02032026		1/31/2026	1/31/2026	\$45.00
4517717	Elizabeth Ivie dba Nourish LLC	0135		12/5/2025	12/5/2025	\$50.00
568	Enbridge	01262026		1/26/2026	1/26/2026	\$4,037.32
	Fouse, Doug A	01272026		2/3/2026	2/3/2026	\$373.00
4516685	Fuel Network	F2607E00753		2/3/2026	2/3/2026	\$1,511.59
B092	Gateway Sinclair	02012026		1/31/2026	1/31/2026	\$73.33
	Genereaux, Nathan Lane	01272026		2/4/2026	2/4/2026	\$759.73
95	Greg Harmston dba Basin Builders S	22618		1/16/2026	1/16/2026	\$92.85
3118500	Horrocks Engineers LLC	131000001681		1/23/2026	1/23/2026	\$2,412.50
3118500	Horrocks Engineers LLC	313000000968		12/26/2025	12/26/2025	\$6,013.81
3118500	Horrocks Engineers LLC	313000001681		1/23/2026	1/23/2026	\$5,193.50
3118500	Horrocks Engineers LLC	97358-		7/25/2025	7/25/2025	\$2,152.06
3118500	Horrocks Engineers LLC	97948-		8/22/2025	8/22/2025	\$868.50
3118500	Horrocks Engineers LLC	98791-		9/26/2025	9/26/2025	\$9,628.65
3118500	Horrocks Engineers LLC	99506-		10/24/2025	10/24/2025	\$6,960.54
	Vendor Total:					\$33,229.56
4516698	J-U-B Engineers, Inc	192873		12/27/2025	12/27/2025	\$241.00
4516369	Johnson Controls Fire Protection LP	53713698		1/8/2026	1/8/2026	\$854.83
4515141	Kimball Midwest	104136891		1/29/2026	1/29/2026	\$407.10
410	Kohls	01312026		1/31/2026	1/31/2026	\$542.37
B025	Moon Lake Electric	02042026		1/28/2026	1/28/2026	\$4,413.22
462	Mountainland Supply, LLC	S107507273.001		1/6/2026	1/6/2026	\$15.76
	North, Jessica	02092026		2/9/2026	2/9/2026	\$337.34
566	Prater, William L., LLC	01202026		1/20/2026	1/20/2026	\$5,931.00
4517352	Precision Tire Services	113492		1/2/2026	1/2/2026	\$953.12
4517352	Precision Tire Services	113945		1/27/2026	1/27/2026	\$107.75
4517352	Precision Tire Services	113981		1/31/2026	1/31/2026	\$186.74
	Vendor Total:					\$1,247.61
4517482	Public Employees Disability Program	02022026		2/2/2026	2/2/2026	\$1.34
4516380	Shred-It USA/ Stericycle	8013336886		1/31/2026	1/31/2026	\$100.75
4517709	Silver Spur Construction LLC	PP#2		1/30/2026	1/30/2026	\$196,195.13
0	Smith Hartvigsen, PLLC	72965		1/31/2026	1/31/2026	\$7,068.00
4517489	Stewarts Ace Hardware	433050		1/29/2026	1/29/2026	\$481.86
B058	Strata Networks	006283247		1/31/2026	1/31/2026	\$1,346.00
763	Utah Water Users Association	03162026		2/4/2026	2/4/2026	\$175.00
4515297	Webb's Select-A-Service Inc.	13200		1/28/2026	1/28/2026	\$435.00
4514876	Wonderware Inc. dba Core Business	INV-34768		1/31/2026	1/31/2026	\$201.50
4517587	Young Construction Services LLC	081		2/7/2026	2/7/2026	\$9,000.00
	Young, Myra	02092026		2/9/2026	2/9/2026	\$432.94
808	Zions Bank	02092026		2/9/2026	2/9/2026	\$10,326.89
	Report Total:					\$460,674.49

ACCOUNT SUMMARY

Account Number	xxxx xxxx xxxx 0844	Previous Balance	\$1,139.90
Credit Limit	\$10,000.00	Payments	\$1,139.90
Available Credit	\$8,431.00	Credits	\$0.00
Statement Closing Date	February 03, 2026	Purchases	\$1,568.44
Payment Due Date	February 23, 2026	Other Charges	\$0.00
Amount Past Due	\$0.00	Cash Advances	\$0.00
Min Payment Due	\$39.00	Finance Charges	\$0.00
Days in Billing Cycle	32	New Balance	\$1,568.44

TOTAL *FINANCE CHARGE* PAID IN 2025 \$11.97

TRANSACTIONS

Trans Date	Post Date	Reference Number	Transaction Description	Amount
01/04	01/04	2469216QL31EQV3ZE	AMAZON MKTPL*HR5NT2LF3 Amzn.com/bill WA	\$48.23 <i>advm</i>
01/06	01/06	7476800QNF3AEGA8T	PAYMENT - THANK YOU	-\$1,139.90
01/07	01/07	2403629QPLV50K0EP	EB *2026 UINTAH BASIN 801-413-7200 CA	-\$45.00 <i>plb-travelling</i>
01/23	01/23	2401339D704E6QHLZ	SO UT UNIV E-COMMERCE - M435-5867700 UT	-\$890.00 <i>travelling</i>
01/29	01/29	2449216DE2X47L0DW	SP BULBAMERICA BULBAMERICA.C NY	-\$585.21 <i>cash adv</i>

Finance Charge Summary	Daily Periodic Rate (May Vary)	Total Finance Charge	Balance Subject to Finance Charge	Annual Percentatge Rate
Purchase	0.04314%	\$0.00	\$0.00	15.75%
Cash Advances	0.06229%	\$0.00	\$0.00	22.74%

PO BOX 30833
 SALT LAKE CITY UT 84130-0833

For prompt credit, mail payment to location shown below,
 Payment sent to any other location may delay crediting your account.
 Please detach this portion and return it with your payment to ensure proper credit.

Make Checks Payable to :

BANKCARD CENTER
 PO BOX 30833
 SALT LAKE CTY UT 84130-0833

PAYMENT INFORMATION

Account Number	xxxx xxxx xxxx 0844
Payment Due Date	02/23/26
New Balance	\$1,568.44
Minimum Payment Due	\$39.00
Past Due Amount	\$0.00
Cash Enclosed	
Total Payment Amount	\$

MYRA YOUNG
 DUCHESNE CITY
 PO BOX 974
 DUCHESNE UT 84021-0974



Thank you for your payment

Confirmation number:

26020570392535

Payment amount:

\$1,568.44

Payment date:

02-05-2026

From account:

ZIONS BANCORPORATION NA DBA ZIONS B (...8091) (Checking)

To account:

M YOUNG (...0844)

I have authorized an electronic debit from my payment account in the amount listed above. I understand this is a one-time authorization and must be completed each time I make a payment.



Shop Orders

JN ▾

← Order #839405

Confirmed Jan 29

Buy again

✓ Confirmed
Jan 29

Download Shop to track package

	25 Narva 58325 EXM 6134 LL 6.6A 45W GZ9.5 Base Airfield Bulb	\$549.75
	\$21.99/ea	

Subtotal	\$549.75
Shipping	Free
Taxes	\$35.46
Total	USD \$585.21

Contact information

Jessica North
daisy3797@yahoo.com

Shipping address

Jessica North
Duchesne City
500 E Main St
Duchesne City Utah 84021
United States
+18168080563

Shipping method

Free Economy Shipping

Payment

shop **Pay**
Visa **** 0844
\$585.21 USD
Jan 29

Billing address

Jessica North
Duchesne City
500 E Main St
Duchesne City Utah 84021
United States
+18168080563

*airport
runway lights*

eventbrite

Deborah

Order #14010453893

2026 Uintah Basin Water Summit



General Admission \$45.00

Uintah Conference Center, East 200 South, Vernal, UT, USA, 313 East 200 South,
Vernal, UT 84078

Thursday, January 8, 2026 from 7:30 AM to 4:30 PM (MST)

Eventbrite Completed

Order Information

Order #14010453893. Ordered by Deb**** Her**** on
January 6, 2026 4:57 PM



1401045389322587053565001



Final Details for Order #111-8256419-0556200

Order Placed: December 29, 2025
Amazon.com order number: 111-8256419-0556200
Order Total: \$48.23

Shipped on January 4, 2026	
Items Ordered	Price
1 of: Attendance Calendar Employee Card Attendance Record Tracker 2026, Heavy 100lb Cardstock Paper 8.5 x 11 inches (Purple, 5 0 Sheets) Sold by: AUSOLEIL (seller profile) Condition: New	\$23.99
1 of: Yoment 2026 Planner Weekly and Monthly 8.5"x11" Large Hardcover Planner from Dec 2025 - Dec 2026 13 Months Calendar Academic Planners for Women Men Agenda Daily Weekly Yearly Planning with Tabs, Pink Sold by: Yoment (seller profile) Business Price Condition: New	\$24.24
Shipping Address: Duchesne City 500 E Main Box 974 DUCHESNE, UT 84021-0974 United States	Item(s) Subtotal: \$48.23 Shipping & Handling: \$6.99 Free Shipping: -\$6.99 ----- Total before tax: \$48.23 Sales Tax: \$0.00 -----
Shipping Speed: FREE Shipping	Total for This Shipment: <u>\$48.23</u>

Admin Office

Payment information	
Payment Method: Visa Last digits: 0844	Item(s) Subtotal: \$48.23 Shipping & Handling: \$6.99 Promotion applied: -\$6.99 -----
Billing address Duchesne Office - Myra Young 500 E MAIN ST BOX 974 DUCHESNE, UT 84021-7708 United States	Total before tax: \$48.23 Estimated Tax: \$0.00 ----- Grand Total: \$48.23
Credit Card transactions	Visa ending in 0844: January 4, 2026: \$48.23

To view the status of your order, return to [Order Summary](#) .

You have received this email from prodev@suu.edu in response to your Order.

Order Receipt

Congratulations on continuing your education! Thank you for your purchase. If you have any questions, please email prodev@suu.edu

Order: 370511
Store: Professional Development
Date/Time: January 23, 2026 at 8:27:43 PM MST
Total: \$890.00

Billed To:
Myra Young
PO Box 974
Duchesne, UT
84021
United States

Contact Email:
myoung@duchesnecity.com

Payment Information:

Payment Type: Credit Card
Credit Card Number: xxxxxxxxxxxx0844
Reference Number: 20260123000067
Card Type: Visa
*** Card Not Present ***

Shipping Information:

Shipping Information: 363801
Delivery Method: None

Item	Quantity	Unit Price	Detail Total
Institute & Academy Conference Registration : Early Bird Registration Institute (\$445)	2	\$445.00	\$890.00

Subtotal: \$890.00

Tax: \$0.00

Total: \$890.00

*Jessica
&
myra
Admin Training*

Return Policy Agreement:

Refunds will be issued up to two weeks after the course begins. To request a refund, please email prodev@suu.edu

For questions, comments, or Order status, send email to prodev@suu.edu and refer to Order 370511. Visit us [online](#).

ACCOUNT SUMMARY

Account Number	xxxx xxxx xxxx 6114	Previous Balance	\$515.19
Credit Limit	\$10,000.00	Payments	\$515.19
Available Credit	\$7,728.00	Credits	\$18.99
Statement Closing Date	February 03, 2026	Purchases	\$2,285.15
Payment Due Date	February 23, 2026	Other Charges	\$0.00
Amount Past Due	\$0.00	Cash Advances	\$0.00
Min Payment Due	\$56.00	Finance Charges	\$0.00
Days in Billing Cycle	32	New Balance	\$2,271.16

TOTAL *FINANCE CHARGE* PAID IN 2025 \$28.40

TRANSACTIONS

Trans Date	Post Date	Reference Number	Transaction Description	Amount
01/06	01/06	2469216QN331VRAN3	AMAZON MKTPL*YF2BO1Z83 Amzn.com/bill WA	\$89.12 <i>off bill</i>
01/06	01/06	7476800QNF3AEGA8T	PAYMENT - THANK YOU	-\$515.19
01/10	01/10	2469216QS3673YM5V	AMAZON MKTPL*TK9KC1WH3 Amzn.com/bill WA	\$33.83 <i>off bill</i>
01/13	01/13	2469216QX2Z0E7Z2K	AMAZON MKTPL*KM84X3OY3 Amzn.com/bill WA	\$75.20 <i>off bill</i>
01/14	01/14	2403629QYLV7VHPL6	VISTAPRINT 866-207-4955 MA	\$116.68 <i>off bill</i>
01/15	01/15	2405523D0HYH38NHX	UTAH LEAGUE OF CITIES & 801-328-1601 UT	\$270.00 <i>WARNING</i>
01/23	01/23	2469216D72YF8YSP6	AMAZON MKTPL*GX6NF5R43 Amzn.com/bill WA	\$74.99 <i>WARNING</i>
01/23	01/23	2469216D72YGV1ES0	AMAZON MKTPL*RI6SD4UK3 Amzn.com/bill WA	\$161.99 <i>WARNING</i>
01/23	01/23	7469216D72YJLAHKV	AMAZON MKTPL*ACE PMTS Amzn.com/bil CREDIT	-\$13.99 <i>WARNING</i>
01/25	01/25	2469216D930784PTD	AMAZON MKTPL*B38231W92 Amzn.com/bill WA	\$23.99 <i>WARNING</i>
01/25	01/25	2469216D9308QVYMZ	Amazon.com*LB7R39OF3 Amzn.com/bill WA	\$547.15 <i>WARNING</i>
01/26	01/26	2413746DB010KLXJ8	USPS PO 4921420428 DUCHESNE UT	\$33.25 <i>WARNING</i>
01/28	01/28	2469216DQ3240TV31	DEQ STORM WATER 801-536-4321 UT	\$400.00 <i>WARNING</i>
01/29	01/29	2469216DD32TTX7W2	AMAZON MKTPL*M86JT7JY3 Amzn.com/bill WA	\$283.95 <i>WARNING</i>
02/03	02/03	2449216DJ2X4FPWN1	UTAH PUBLIC TREAS UAPT.CLUBEXPR UT	\$175.00 <i>WARNING</i>

PO BOX 30833
 SALT LAKE CITY UT 84130-0833

For prompt credit, mail payment to location shown below.
 Payment sent to any other location may delay crediting your account.
 Please detach this portion and return it with your payment to ensure proper credit.

Make Checks Payable to :

BANKCARD CENTER
 PO BOX 30833
 SALT LAKE CTY UT 84130-0833

PAYMENT INFORMATION

Account Number	xxxx xxxx xxxx 6114
Payment Due Date	02/23/26
New Balance	\$2,271.16
Minimum Payment Due	\$56.00
Past Due Amount	\$0.00
Cash Enclosed	

Total Payment Amount



STEPHANIE SKEWES
 DUCHESNE CITY
 PO BOX 974
 DUCHESNE UT 84021-0974



Thank you for your payment

Confirmation number:

26020570397682

Payment amount:

\$2,271.16

Payment date:

02-05-2026

From account:

ZIONS BANCORPORATION NA DBA ZIONS B (...8091) (Checking)

To account:

S SKEWES (...6114)

I have authorized an electronic debit from my payment account in the amount listed above. I understand this is a one-time authorization and must be completed each time I make a payment.



Final Details for Order #114-1263527-2141857

Order Placed: January 5, 2026
Amazon.com order number: 114-1263527-2141857
Order Total: \$89.12

Shipped on January 6, 2026	
Items Ordered	Price
1 Of: Amazon Basics AAA Alkaline High-Performance Batteries, 1.5 Volt, 10-Year Shelf Life, 36 Count (Pack of 1) Sold by: Amazon (seller profile) Business Price Condition: New	\$7.85
1 Of: Scotch Thermal Laminating Pouches, 200 Count, Clear, 3 mil., Ideal Office or School Supplies, Fits Letter Sized Paper (8.9 in. x 11.4 in.) Sold by: Amazon (seller profile) Business Price Condition: New	\$17.49
1 Of: LEAZUL Ceramic Paper Clip Holder Gold Line Paper Clip Dispenser Organizer for Desk Cute Floral Pattern Office Binder Clip Holder Bobby Pin and Hair Clip Holder Gift for Office Pink Flowers Sold by: Star Cai-M (seller profile) Condition: New	\$11.99
Shipping Address: Duchesne City 500 E Main Box 974 DUCHESNE, UT 84021-0974 United States	Item(s) Subtotal: \$37.33 Shipping & Handling: \$1.06 ----- Total before tax: \$38.39 Sales Tax: \$0.00 -----
Shipping Speed: Standard Shipping	Total for This Shipment: \$38.39

Office

Shipped on January 6, 2026	
Items Ordered	Price
1 Of: Amazon Basics Multipurpose Copy Printer Paper, 20 lb, 8.5 x 11 Inches, 8 Reams (4,000 Sheets), 92 Bright, White Sold by: Amazon.com Condition: New	\$44.80
Shipping Address: Duchesne City 500 E Main Box 974 DUCHESNE, UT 84021-0974 United States	Item(s) Subtotal: \$44.80 Shipping & Handling: \$5.93 ----- Total before tax: \$50.73 Sales Tax: \$0.00 -----
Shipping Speed: Standard Shipping	Total for This Shipment: \$50.73

Office

Payment Information	
Payment Method: Visa Last digits: 6114	Item(s) Subtotal: \$82.13 Shipping & Handling: \$6.99 -----
Billing address Duchesne City 500 E Main Box 974 DUCHESNE, UT 84021-0974 United States	Total before tax: \$89.12 Estimated Tax: \$0.00 ----- Grand Total: \$89.12
Credit Card transactions	Visa ending in 6114: January 6, 2026: \$89.12

To view the status of your order, return to [Order Summary](#).

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Final Details for Order #111-0678721-0329062

Order Placed: January 9, 2026
Amazon.com order number: 111-0678721-0329062
Order Total: \$33.83

Shipped on January 10, 2026	
Items Ordered	Price
1 of: BIC Wite-Out EZ Correct Tear-Resistant Correction Tape with 39.3 ft of Tape, 10-Count Pack in White Sold by: MNSB Connects (seller profile) Business Price Condition: New	\$13.00
Shipping Address: Duchesne City 500 E Main Box 974 DUCHESNE, UT 84021-0974 United States	Item(s) Subtotal: \$13.00 Shipping & Handling: \$19.99 ----- Total before tax: \$32.99 Sales Tax: \$0.84 -----
Shipping Speed: Expedited Shipping	Total for This Shipment: \$33.83 -----

Payment information	
Payment Method: Visa Last digits: 6114	Item(s) Subtotal: \$13.00 Shipping & Handling: \$19.99 -----
Billing address Duchesne City 500 E Main Box 974 DUCHESNE, UT 84021-0974 United States	Total before tax: \$32.99 Estimated Tax: \$0.84 ----- Grand Total: \$33.83
Credit Card transactions	Visa ending in 6114: January 10, 2026: \$33.83

Office

To view the status of your order, return to [Order Summary](#) .

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Final Details for Order #111-6952719-5426625

Order Placed: January 9, 2026
Amazon.com order number: 111-6952719-5426625
Order Total: \$75.20

Shipped on January 12, 2026

Items Ordered

Price

1 of: BIC Brito Liner Highlighters, Chisel Tip, 5-Count Pack of Highlighters Assorted Colors, Ideal Highlighter Set for Organizing and Coloring Sold by: Amazon (seller profile) Business Price Condition: New	\$2.09
1 of: LEKETREE Desk Organizers and Accessories, 3-Tier Paper Organizer with 5 Vertical File Holders, File Organizer for Desk (Black With Drawer, 3T With Drawer) Sold by: LEKETREE US (seller profile) Condition: New	\$25.64
1 of: 65W Round Tip Charger for Lenovo Ideapad 3 5 1, Flex 5 4 6 14 15, V14 V15 V17 Business Laptop Replacement for Lenovo Ideapad Charger Sold by: KITEURAD-US (seller profile) Condition: New	\$13.99
1 of: dell Office Supplies Set, 1045 Pcs-Desk Accessory Organizer Kit, Stapler Set, Rotating Multi-Functional Pen Holder, Tape Dispenser, Pens, Binder Clips, Sharpener, Scissor, Eraser, Black Sold by: VUSIGN Office (seller profile) Business Price Condition: New	\$20.89
1 of: Pilot G2 Premium Gel Roller Pens 0.7, Fine Point Smooth Writing Pens Black, Pack of 12 Sold by: Amazon (seller profile) Business Price Condition: New	\$12.59

Shipping Address:

Duchesne City
500 E Main
Box 974
DUCHESNE, UT 84021-0974
United States

Item(s) Subtotal:	\$75.20
Shipping & Handling:	\$6.99
Free Shipping:	-\$6.99
Total before tax:	\$75.20
Sales Tax:	\$0.00

Shipping Speed:
FREE Shipping

Total for This Shipment: **\$75.20**

Payment information

Payment Method:

Visa | Last digits: 6114

Item(s) Subtotal:	\$75.20
Shipping & Handling:	\$6.99
Promotion applied:	-\$6.99

Office

Your order is confirmed

From VistaPrint <no-reply@t.vistaprint.com>
Date Tue 1/13/2026 4:53 PM
To Office <office@duchesnecity.com>

Order Confirmation



Thanks for your order, Jessica.

We're processing it now and we will let you know when it's on its way.

Expected delivery: **Thursday, January 29, 2026**

[Check order status](#)

Order details

Order number
VP_29LPJ71P

Order date
Tuesday, January 13, 2026

Speed
Economy

Shipping address
Jessica North
Duchesne City
PO Box 974
Duchesne , UT 84021-0974
United States

Billing address
Stephanie Skewes
PO Box 974
Duchesne , UT 84021
United States

Items



Standard Business Cards
Quantity: 100
Expected delivery: Thu, January 29
\$14.99



Window Clings
Quantity: 1
Expected delivery: Thu, January 29
\$14.79 \$11.83



Window Clings
Quantity: 1
Expected delivery: Thu, January 29
\$14.79 \$11.83



Window Clings
 Quantity: 1
 Expected delivery: Thu, January 29
 \$14.79 \$11.83



Window Clings
 Quantity: 1
 Expected delivery: Thu, January 29
 \$14.79 \$11.83



Window Clings
 Quantity: 1
 Expected delivery: Thu, January 29
 \$14.79 \$11.83



Window Clings
 Quantity: 1
 Expected delivery: Thu, January 29
 \$14.79 \$11.83



Window Clings
 Quantity: 1
 Expected delivery: Thu, January 29
 \$14.79 \$11.83



Window Clings
 Quantity: 1
 Expected delivery: Thu, January 29
 \$14.79 \$11.83

Order summary

Subtotal	\$133.31
Savings	-\$23.68
Shipping: Economy	FREE
Tax	\$7.05
Total	\$116.68

Office



Need help? Get in touch with our customer care team.

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a CIMPRESS company



Payment due within 30 days of registering.
 Please send check payments to:
 Utah League of Cities and Towns
 50 S 600 E, Ste 150
 Salt Lake City, UT 84102

Primary Registrant (Deborah Herron)							
Order Date	Invoice #	Order Type	Item	Item Type	Amt Ordered	Amt Paid	Amt Due
Thursday, January 15, 2026	LOD25-0092-0839-0184	Online Charge	Delegate	Admission Item	\$90.00	\$90.00	\$0.00
Thursday, January 15, 2026	LOD25-0092-0839-0184	Online Charge	Delegate	Admission Item	\$90.00	\$90.00	\$0.00
Thursday, January 15, 2026	LOD25-0092-0839-0184	Online Charge	Delegate	Admission Item	\$90.00	\$90.00	\$0.00
						Amt Paid	Amt Due
Total						\$270.00	\$0.00

Order Total:

\$270.00

*Deborah
 Jessica
 Stephanie
 LLC*

CONVENTIONS



Final Details for Order #111-0506820-4956255

Order Placed: January 23, 2026
Amazon.com order number: 111-0506820-4956255
Seller's order number: SOCAT-84628
Order Total: \$74.99

Shipped on January 23, 2026	
Items Ordered	Price
1 of: Caterpillar Trademark Work Pants for Men Built from Tough Canvas Fabric with Cargo Space and Ease of Movement, Classic F fit - Grey/Black, 36W x 32L Sold by: CAT WORKWEAR (seller profile) Condition: New	\$74.99
Shipping Address: Duchesne City 500 E Main Box 974 DUCHESNE, UT 84021-0974 United States	Item(s) Subtotal: \$74.99 Shipping & Handling: \$0.00 ----- Total before tax: \$74.99 Sales Tax: \$0.00
Shipping Speed: Standard Shipping	Total for This Shipment: \$74.99

PW
Clothing

Payment information	
Payment Method: Visa Last digits: 6114	Item(s) Subtotal: \$74.99 Shipping & Handling: \$0.00 -----
Billing address Duchesne City 500 E Main Box 974 DUCHESNE, UT 84021-0974 United States	Total before tax: \$74.99 Estimated Tax: \$0.00 ----- Grand Total: \$74.99
Credit Card transactions	Visa ending in 6114: January 23, 2026: \$74.99

To view the status of your order, return to [Order Summary](#) .

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Final Details for Order #111-1175968-5684224

Order Placed: January 23, 2026
Amazon.com order number: 111-1175968-5684224
Seller's order number: 13679
Order Total: \$161.99

Shipped on January 23, 2026	
Items Ordered	Price
1 of: <i>Chinook Footwear Scorpion 9" Composite Toe Industrial & Construction Waterproof Work Boots (Black, US Footwear Size System, Adult, Men, Numeric, Wide, 9.5)</i> Sold by: Chinook@ Footwear (seller profile) Condition: New	\$154.99
Shipping Address: Duchesne City 500 E Main Box 974 DUCHESNE, UT 84021-0974 United States	Item(s) Subtotal: \$154.99 Shipping & Handling: \$7.00 ----- Total before tax: \$161.99 Sales Tax: \$0.00 -----
Shipping Speed: Standard Shipping	Total for This Shipment: \$161.99 -----

Payment information	
Payment Method: Visa Last digits: 6114	Item(s) Subtotal: \$154.99 Shipping & Handling: \$7.00 -----
Billing address Duchesne City 500 E Main Box 974 DUCHESNE, UT 84021-0974 United States	Total before tax: \$161.99 Estimated Tax: \$0.00 ----- Grand Total: \$161.99
Credit Card transactions	Visa ending in 6114: January 23, 2026: \$161.99

PLO Clothing

To view the status of your order, return to [Order Summary](#) .

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Final Details for Order #111-5309659-1402626

Order Placed: January 21, 2026
Amazon.com order number: 111-5309659-1402626
Order Total: \$23.99

Shipped on January 25, 2026	
Items Ordered	Price
1 of: <i>glanotter Desk Organizers and Accessories with File Holder, 4-Tier Desk Accessories & Workspace Organizers with Drawer and 2 Pen Holder, Paper Organizer for Office Supplies (Black)</i>	\$23.99
Sold by: Featured US (seller profile)	
Condition: New	
Shipping Address: Duchesne City 500 E Main Box 974 DUCHESNE, UT 84021-0974 United States	Item(s) Subtotal: \$23.99 Shipping & Handling: \$6.99 Free Shipping: -\$6.99 ----- Total before tax: \$23.99 Sales Tax: \$0.00 -----
Shipping Speed: FREE Shipping	Total for This Shipment: \$23.99 -----

Payment information	
Payment Method: Visa Last digits: 6114	Item(s) Subtotal: \$23.99 Shipping & Handling: \$6.99 Promotion applied: -\$6.99 -----
Billing address Duchesne City 500 E Main Box 974 DUCHESNE, UT 84021-0974 United States	Total before tax: \$23.99 Estimated Tax: \$0.00 ----- Grand Total: \$23.99
Credit Card transactions	Visa ending in 6114: January 25, 2026: \$23.99

Office

To view the status of your order, return to [Order Summary](#) .

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Final Details for Order #111-9693472-3656245

Order Placed: January 20, 2026
Amazon.com order number: 111-9693472-3656245
Order Total: \$547.15

Shipped on January 22, 2026	
Items Ordered	Price
1 of: <i>ARIAT Men's Rebar Dri-Tek DuraStretch Insulated Jacket, Black, Size 3X-Large Tall</i> Sold by: Amazon.com Condition: New	\$139.95
Shipping Address: Duchesne City 500 E Main Box 974 DUCHESNE, UT 84021-0974 United States	Item(s) Subtotal: \$139.95 Shipping & Handling: \$0.70 Free Shipping: -\$0.70 ----- Total before tax: \$139.95 Sales Tax: \$0.00 -----
Shipping Speed: FREE Shipping	Total for This Shipment: \$139.95 -----

PO Clothing

Shipped on January 22, 2026	
Items Ordered	Price
1 of: <i>Ariat WorkHog Wide Square Toe Steel Toe Work Boots - Men's Leather Country Work Boot</i> Sold by: Amazon.com Condition: New	\$229.95
1 of: <i>ARIAT Men's Edge LTE Moc Composite Toe Work Boot</i> Sold by: Amazon.com Condition: New	\$139.95
Shipping Address: Duchesne City 500 E Main Box 974 DUCHESNE, UT 84021-0974 United States	Item(s) Subtotal: \$369.90 Shipping & Handling: \$2.12 Free Shipping: -\$2.12 ----- Total before tax: \$369.90 Sales Tax: \$0.00 -----
Shipping Speed: FREE Shipping	Total for This Shipment: \$369.90 -----

PO Clothing

Shipped on January 25, 2026	
Items Ordered	Price
2 of: <i>Amazon Basics 13 Gallon Tall Kitchen Drawstring Trash Bags, Unscented, 10% Post Consumer Recycled, 200 Count</i>	\$18.65

Page 36
Office

Sold by: Amazon.com
Condition: New

Shipping Address:

Duchesne City
500 E Main
Box 974
DUCHESNE, UT 84021-0974
United States

Item(s) Subtotal: \$37.30
Shipping & Handling: \$4.17
Free Shipping: -\$4.17

Total before tax: \$37.30
Sales Tax: \$0.00

Shipping Speed:

FREE Shipping

Total for This Shipment: \$37.30

Payment information

Payment Method:

Visa | Last digits: 6114

Item(s) Subtotal: \$547.15
Shipping & Handling: \$6.99
Promotion applied: -\$6.99

Billing address

Duchesne City
500 E Main
Box 974
DUCHESNE, UT 84021-0974
United States

Total before tax: \$547.15
Estimated Tax: \$0.00

Grand Total: \$547.15

Credit Card transactions

Visa ending in 6114: January 25, 2026: \$547.15

To view the status of your order, return to [Order Summary](#).

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DUCHESNE
 243 E MAIN ST
 DUCHESNE, UT 84021-8001
 www.usps.com

01/26/2026

02:02 PM

TRACKING NUMBERS
 ER179227620US

TRACK STATUS OF ITEMS WITH THIS CODE
 (UP TO 25 ITEMS)



TRACK STATUS BY TEXT MESSAGE
 Send tracking number to 28777 (2USPS)
 Standard message and data rates may apply

TRACK STATUS ONLINE
 Visit <https://www.usps.com/tracking>
 Text and e-mail alerts available

PURCHASE DETAILS

Product	Qty	Unit Price	Price
PM Express Flat Rate Env	1		\$33.25
Los Angeles, CA 90084			
Flat Rate			
No Service Guarantee 01/29/26 06:00 PM			
Loss Guarantee Only			
Signature Waiver			
Tracking #:			
ER179227620US			
Insurance			\$0.00
Up to \$100.00 included			
Total			\$33.25

Grand Total: \$33.25

Credit Card Remit **\$33.25**
 Card Name: VISA
 Account #: XXXXXXXXXXXXX6114
 Approval #: 026849
 Transaction #: 610
 AID: A0000000031010 Contactless
 AL: VISA CREDIT

admin

TO REPORT AN ISSUE
 Visit <https://email.usps.com>

All hazardous labels/markings on reused boxes MUST be completely removed/obliterated if they no longer match the contents.

TO FILE AN INSURANCE CLAIM
 Visit <https://www.usps.com/help/claims.htm>

PREVIEW YOUR MAIL AND PACKAGES
 Sign up for FREE at
<https://informedelivery.usps.com>

All sales final on stamps and postage.
 Refunds for guaranteed services only.
 Thank you for your business.

Credit Card Payment Receipt

Your payment was successfully processed.

Please print this page as a receipt for your records.

Item	Quantity	Item Amount	Total
Wastewater Operator Certification Paper-Based (... <i>Fee for one Wastewater Operator Certification Paper-Based (PBT) exam to be administered at the ne...</i>	2	\$200.00	\$400.00
Total Amount:			\$400.00

*Code & Leave
Water Trainings ✓*

Payment Processing Details

Order Number:

8c9ffadd-3427-4817-b82a-adfbd6ae584b

Date Of Transaction:

01/27/2026

Amount Charged:

\$400.00

Name On Card:

Stephanie Skewes

Credit Card Number:

*****6114

Credit Card Type:

Visa

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[Continue](#)

How We Keep You Secure

TLS (Transport Layer Security) Encryption

When you see URLs with 'HTTPS', the 'S' stands for secure, and indicates that data is being transmitted securely between our servers and your browser. TLS is a widely used protocol designed to transport data securely between a client and a server and it has replaced SSL. The use of TLS enables the encryption of sensitive information during an online transaction. Information sent via TLS can no longer be read as plain text.

Payment Card Industry Data Security Standards Compliant

Utah Govpay payments adhere to performance measurements outlined in the Payment Card Industry Data Security Standards (PCI DSS) and are verified by a third party. Third party auditors regularly scan for network vulnerabilities.

Data Storage Policies

Unless necessary, Utah.gov does not permanently store financial information so it cannot be retrieved or compromised.



Final Details for Order #111-8894114-1804252

Order Placed: January 23, 2026
Amazon.com order number: 111-8894114-1804252
Order Total: \$283.95

Shipped on January 25, 2026	
Items Ordered	Price
1 of: AMANEEST 3 Pairs Foam Knee Pad Inserts, Cargo Pants Knee Pads, Gardening Knee Pads 9.45"x6.6"x0.7" of;(L-Durable) Sold by: AMANEEST (seller profile) Condition: New	\$27.99
Shipping Address: Duchesne City 500 E Main Box 974 DUCHESNE, UT 84021-0974 United States	Item(s) Subtotal: \$27.99 Shipping & Handling: \$0.40 Free Shipping: -\$0.40 ----- Total before tax: \$27.99 Sales Tax: \$0.00 -----
Shipping Speed: FREE Shipping	----- Total for This Shipment: \$27.99 -----

PW
Clothing

Shipped on January 29, 2026	
Items Ordered	Price
1 of: DEWALT Memphis Men's Pro-Stretch, Regular Fit, Holster Pocket, Utility Cargo Work Pants, Grey/Black, W36/L33 Sold by: DEWALT WORKWEAR (seller profile) Condition: New	\$69.99
1 of: Trudave Rubber Boots for Men with Steel Shank, Waterproof Insulated Reliable Rain Boots for Outdoor Work Hunting, Warm D ry 5mm Neoprene Anti-slip All-Season Mud Boots, Size 5-14 Sold by: lituo sport (seller profile) Business Price Condition: New	\$75.99
Shipping Address: Duchesne City 500 E Main Box 974 DUCHESNE, UT 84021-0974 United States	Item(s) Subtotal: \$145.98 Shipping & Handling: \$4.52 Free Shipping: -\$4.52 ----- Total before tax: \$145.98 Sales Tax: \$0.00 -----
Shipping Speed: FREE Shipping	----- Total for This Shipment: \$145.98 -----

PW
Clothing

Shipped on January 29, 2026	
-----------------------------	--

Items Ordered		Price
2 of: DEWALT Protradesman Men's Loose Fit, Holster Pocket, Cottonpoly Stretch Work Pants Tan W36/L33		\$54.99
Sold by: DEWALT WORKWEAR (seller profile)		
Condition: New		
Shipping Address:		
Duchesne City	Item(s) Subtotal:	\$109.98
500 E Main	Shipping & Handling:	\$2.07
Box 974	Free Shipping:	-\$2.07
DUCHESNE, UT 84021-0974		----
United States	Total before tax:	\$109.98
	Sales Tax:	\$0.00
Shipping Speed:		----
FREE Shipping	Total for This Shipment:	\$109.98

*POW
Clothing*

Payment information	
Payment Method:	Item(s) Subtotal: \$283.95
Visa Last digits: 6114	Shipping & Handling: \$6.99
Billing address	Promotion applied: -\$6.99
Duchesne City	
500 E Main	Total before tax: \$283.95
Box 974	Estimated Tax: \$0.00
DUCHESNE, UT 84021-0974	
United States	
	Grand Total: \$283.95

Credit Card transactions	Visa ending in 6114: January 29, 2026: \$283.95

To view the status of your order, return to [Order Summary](#) .

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Home	Home Payment Receipt	
Event Calendar	Payment Receipt	
Board of Directors	Utah Association of Public Treasurers	
Membership Directory	www.uapt.org	
Benefits	Received From	<u>Stephanie Skewes</u> <i>Xtraining</i>
Events & Training		City Of Duchesne
Newsletters	Date	2/2/2026
Resources	Total Amount	\$ 175.00
Contact Us	Paid By	Credit Card 175.00
	Applied To Transactions	
	Event Registration (2/2/2026 Ref # 5309) Order ID: 12723344	(Applied Amount 175.00) <i>admin training</i>
	May 6, 2026 - 2026 Spring Conference	
	Stephanie Skewes - Spring Conference	1 @ 175.00 175.00
	Important Note	
	The charge on your credit card statement will appear as	
	Utah Public Treas	
	If you have any questions, please contact your treasurer, or contact Utah Association of Public Treasurers directly using one of the following methods 801-776-0970 or mmills@westpointutah.gov .	
	Refund Policy	
	All payments are final. We do not provide refunds for membership signups and renewals, event registrations, donations, storefront purchases, or other misc. charges. Please carefully review the charge(s) checked above and be sure you know what you are paying for.	
	The refund policy is set by Utah Association of Public Treasurers. If refunds are available, requests must be directed to Utah Association of Public Treasurers - they cannot be handled by ClubExpress.	

ACCOUNT SUMMARY

Account Number	xxxx xxxx xxxx 2250	Previous Balance	\$275.82
Credit Limit	\$5,000.00	Payments	\$275.82
Available Credit	-\$195.00	Credits	\$0.00
Statement Closing Date	February 03, 2026	Purchases	\$5,195.01
Payment Due Date	February 23, 2026	Other Charges	\$0.00
Amount Past Due	\$0.00	Cash Advances	\$0.00
Min Payment Due	\$129.00	Finance Charges	\$0.00
Days in Billing Cycle	32	New Balance	\$5,195.01

TOTAL *FINANCE CHARGE* PAID IN 2025 \$9.53

TRANSACTIONS

Trans Date	Post Date	Reference Number	Transaction Description	Amount
01/06	01/06	7476800QNF3AEGA8T	PAYMENT - THANK YOU	-\$275.82
01/21	01/21	2411641D5MMHXMD62	HOTELBOOKING*SERV FEE 8007279059 UT	\$17.99
01/21	01/21	2469216D5369V3W0F	IN *RURAL WATER ASSOCIATI 801-3917190 UT	\$1,800.00
01/22	01/22	2402415D7J5DT56QQ	COWAN'S CAFE DUCHESNE UT	\$147.49
01/22	01/22	2403629D6LTLTBM Y6	RESDESK*FAIRFIELD INN 800-774-2354 CT	\$2,414.40
01/22	01/22	2408866D677KPEN9J	Hotel Res-Fairfield In 833-3782490 DE	\$634.53
01/27	01/27	2401134DQ2X4GWX6D	UTAH WATER USERS UTAHWATERUSER UT	\$180.60

Finance Charge Summary	Daily Periodic Rate (May Vary)	Total Finance Charge	Balance Subject to Finance Charge	Annual Percentage Rate
Purchase	0.04314%	\$0.00	\$0.00	15.75%
Cash Advances	0.06229%	\$0.00	\$0.00	22.74%

PO BOX 30833
 SALT LAKE CITY UT 84130-0833

For prompt credit, mail payment to location shown below.
 Payment sent to any other location may delay crediting your account.
 Please detach this portion and return it with your payment to ensure proper credit.

Make Checks Payable to :

BANKCARD CENTER
 PO BOX 30833
 SALT LAKE CTY UT 84130-0833

PAYMENT INFORMATION

Account Number	xxxx xxxx xxxx 2250
Payment Due Date	02/23/26
New Balance	\$5,195.01
Minimum Payment Due	\$129.00
Past Due Amount	\$0.00
Cash Enclosed	

Total Payment Amount \$

NATHAN LANE GENEREAUX
 DUCHESNE CITY
 PO BOX 974
 DUCHESNE UT 84021-0974



Thank you for your payment

Confirmation number: 26020570398150

Payment amount: \$5,195.01

Payment date: 02-05-2026

From account: ZIONS BANCORPORATION NA DBA ZIONS B (...8091) (Checking)

To account: N GENEREAUX (...2250)

I have authorized an electronic debit from my payment account in the amount listed above. I understand this is a one-time authorization and must be completed each time I make a payment

Fw: Booking Confirmation

From Lane Genereaux <LGenereaux@duchesnecity.com>
Date Thu 2/5/2026 5:15 PM
To Jessica North <jnorth@duchesnecity.com>

Get Outlook for iOS

From: Reservation Desk <email@confirmations.reservationdesk.com>
Sent: Wednesday, January 21, 2026 1:24:11 PM
To: Lane Genereaux <LGenereaux@duchesnecity.com>
Subject: Booking Confirmation

You don't often get email from email@confirmations.reservationdesk.com. [Learn why this is important](#)



Booking Confirmed!



Zack,
Your booking at Fairfield Inn by Marriott St. George for 2026-02-22 is confirmed. Find your reservation details and other helpful information below.

Have questions?
Give us a call at 800-434-1659.

Your Booking

Booking Itinerary Number
25264251395

Fairfield Inn by Marriott St. George

Address: 1660 Convention Center Way, St George, UT 84790
Phone: [435-673-6066](tel:435-673-6066)

[Manage Booking](#)

Booking Information

Check In: 2026-02-22 3:00 PM - midnight

Check Out: 2026-02-27 12:00 PM

Reservation:	Subtotal: USD 1870.00
1 King And 1 Sofa Bed Room	Taxes & Fees: USD 544.40
Room(s): 2	Service Fee: USD 17.99
Night(s): 5	Total: USD 2432.39
Guests:	
Zack Bertola	
Douglas Fouse	
Total Guests: 2	

*We have charged your credit card for the full payment of this reservation. Your booking is guaranteed and paid in full.

*This transaction will show up as a charge from Priceline, our hotel partner. A service fee of USD 17.99 is non-refundable. If you believe this booking to be the result of fraudulent activity, please contact [800-434-1659](tel:800-434-1659)

Payment Information

Nathan Lane Genereaux

Credit Card Type: Visa

Credit Card Number: 2250

Client Information

Zack Bertola

+14356502315

lgenereaux@duchesnecity.com

Print

Cancellation Policy

Cancellations made before February 22, 2026 at 12:00 AM (hotel time) qualify for a full refund. There are no refunds for no-shows, early checkouts, or cancellations made after February 22, 2026 at 12:00 AM (hotel time). The Reservation Desk \$17.99 fee included in the total is non-refundable. We do not charge any additional change or cancellation fees.

COVID-19 will not qualify as an extenuating circumstance for cancellation purposes.

Hotel Policies

- Extra-person charges may apply and vary depending on property policy
- Government-issued photo identification and a credit card, debit card, or cash deposit may be required at check-in for incidental charges
- Special requests are subject to availability upon check-in and may incur additional charges; special requests cannot be guaranteed
- This property accepts credit cards; cash is not accepted
- Cashless transactions are available
- This property affirms that it follows the cleaning and disinfection practices of Commitment to Clean (Marriott)
- Please note that cultural norms and guest policies may differ by country and by property; the policies listed are provided by the property

Age Restriction

Guests under the age of 21 can only check in with a parent or official guardian.

For questions regarding our cancellation policy, please review our [Frequently Asked Questions](#) or call one of our friendly Reservation Desk agents at: [800-434-1659](tel:800-434-1659)

This email was sent to lgenereaux@duchesnecity.com

This email was sent by: Reservation Desk, 4700 W Daybreak Parkway, Suite 100, South Jordan, UT 84009

You're receiving this mandatory informational email to notify you about your hotel booking.

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[View in browser](#)

Fw: RWAU: 2026 Annual Conference ATTENDEE Registration Registration Summary

From Lane Genereaux <LGenereaux@duchesnecity.com>

Date Wed 1/21/2026 12:48 PM

To Jessica North <jnorth@duchesnecity.com>

Get [Outlook for iOS](#)

From: Rural Water Association of Utah <rwau@rwau.net>

Sent: Wednesday, January 21, 2026 12:46:58 PM

To: Lane Genereaux <LGenereaux@duchesnecity.com>

Subject: RWAU: 2026 Annual Conference ATTENDEE Registration Registration Summary



Event Registration Summary



**2026 Annual Conference
ATTENDEE Registration**

Monday, February 23, 2026
to
Friday, February 27, 2026

Regular Conference + Tuesday BUNDLE (Member)

Thank you for registering for **Regular Conference + Tuesday Bundle** at the RWAU 2026 Annual Conference in St. George!

You may check in onsite beginning at **7:30 AM on Tuesday, February 24, 2026**, and sessions will begin at 8:30 AM. [View the full conference agenda HERE!](#)

Your registration includes:

- Tuesday in-depth training sessions
- All non-certification training sessions on Wednesday & Thursday
- Access to the exhibit hall (Wednesday & Thursday)
- Opening Session & Awards Presentation (Wednesday morning)
- Voting Member Meeting and Prize Giveaway (Thursday afternoon)

Meals Provided: Morning donuts and juice, plus lunch Tuesday through Thursday.

If you have food allergies or intolerances, please email kelsey.johnson@rwau.net to request meal accommodations.

CEU Submission Policy: CEUs will not be submitted until your event invoice is paid in full. Invoices are due by the first day of training. You may pay by check, online, or by phone at (801) 756-5123. To earn Cross Connection CEUs, you must sign the attendance sheet passed around during your class.

Please Note: There are no training classes on Friday this year.

Attendance Verification: We will be scanning badges to verify attendance. This year's approach is flexible and focused on improving organization. Future events may include updated procedures, and we will provide advance notice of any changes.

Download the Event App: For quick access to the agenda, speakers, maps, and more, we highly encourage you to download the Event App by EventMobi before arriving onsite.



How to Download and Log In:

- Search and download “Event App by EventMobi” from the App Store or Google Play Store.
- Enter the event code: **RWAUAC26** and tap the blue + sign.
- When the event appears, select View Event.
- Log in using the email address you used to register.
 - First-time users: create a new password.
 - Returning users: enter your existing password.
 - If you don’t remember your password, select “Forgot Password” or “Login using one-time code instead.”

If you have any questions, please contact us at 801-756-5123 or rwau@rwau.net.

We look forward to seeing you in St. George!

Sincerely,

RWAU Team

Thank you for registering for **Wastewater Operator Certification** at the RWAU 2026 Annual Conference in St. George!

You may check in onsite beginning at **12:00 pm on Monday, February 23rd, 2026**, and sessions will begin at 1:00 PM. However, **Lagoons Breakout and an optional Wastewater Basics Math session will begin at 10:00 am.** [View the full conference agenda HERE!](#)

Your registration includes:

- All wastewater certification classes Monday - Thursday
- The required RWAU study guide
- Access to the exhibit hall (Wednesday & Thursday)
- Opening Session & Awards Presentation (Wednesday morning)
- Voting Member Meeting and Prize Giveaway (Thursday afternoon)

Meals Provided: Morning donuts and juice, plus lunch Tuesday through Thursday.

If you have food allergies or intolerances, please email kelsey.johnson@rwau.net to request meal accommodations.

CEU Submission Policy: CEUs will not be submitted until your event invoice is paid in full. Invoices are due by the first day of training. You may pay by check, online, or by phone at (801) 756-5123.

THIS REGISTRATION DOES NOT INCLUDE THE OPTIONAL TEXTBOOK, EXAM REGISTRATION, OR THE EXAM FEE.

If you plan to take the Wastewater Operator Certification exam on Friday February 27th, 2026 at 8:30 am, your **exam application must be received by the Division of Water Quality by January 30th, 2026.** Questions? Contact Utah DEQ wwopcert@utah.gov.

DOWNLOAD [EXAM APPLICATION HERE](#) AND [PAY FOR EXAM HERE](#).

Bring to the exam: Calculator (4-function, non-programmable), valid driver's license or government ID, two sharpened #2 pencils and a good eraser.

Do NOT bring to the exam: cell phones, laptops, smart watches, programmable calculators, phones to use as calculators, books, study guides, or your own scratch paper.

Provided at the exam: Math formulas and conversions sheet, and blank scratch paper.

Please Note: There are no training classes on Friday this year.

Attendance Verification: We will be scanning badges to verify attendance. This year's approach is flexible and focused on improving organization. Future events may include updated procedures, and we will provide advance notice of any changes.

Download the Event App: For quick access to the agenda, speakers, maps, and more, we highly encourage you to download the Event App by EventMobi before arriving onsite.



How to Download and Log In:

- Search and download “Event App by EventMobi” from the App Store or Google Play Store.
- Enter the event code: **RWAUAC26** and tap the blue + sign.
- When the event appears, select View Event.
- Log in using the email address you used to register.
 - First-time users: create a new password.
 - Returning users: enter your existing password.
 - If you don’t remember your password, select “Forgot Password” or “Login using one-time code instead.”

If you have any questions, please contact us at 801-756-5123 or rwau@rwau.net.

We look forward to seeing you in St. George!

Sincerely,

RWAU Team

Registration Summary

D

Douglas Fouse

dougfouse@gmail.com

\$475.00

Ticket(s): Wastewater Operator Certification (Member)

Company: Duchesne

Phone: (435)322-0374

Wastewater | Certification Number: N/A

Wastewater Class Placement: Lagoons

Z

Zack Bertola

zackcbertola@gmail.com

\$475.00

Ticket(s): Wastewater Operator Certification (Member)

Company: Duchesne

Phone: (801)518-5615

Wastewater | Certification Number: N/A

Wastewater Class Placement: Lagoons

D

Debrah Herron

dherron@duchesnecity.com

\$425.00

Ticket(s): Regular Conference + Tuesday BUNDLE (Member)

Company: Duchesne

Phone: (435)738-2464

Water | Certification Number:

Wastewater | Certification Number:

Cross Connection Control | Certification Number:

L

Lane Genereaux

\$425.00

lgenereaux@duchesnecity.com

Ticket(s): Regular Conference + Tuesday BUNDLE (Member)

Company: Duchesne

Phone: (435)650-2315

Water | Certification Number: 131060

Wastewater | Certification Number: 5248R1201201S

Cross Connection Control | Certification Number: 20171

Subtotal: \$1800.00

Tax: \$0.00

Total: \$1800.00

Payment Method

Credit Card

[View Sales Receipt](#)

Event Details



14572 South 790 West
A203
Bluffdale, UT 84065-2371
United States
(801) 756-5123

COWAN'S CAFE

57 E MAIN ST
DUCHESNE, UT 84021
4357385609

Cashier: Kristln
22-Jan-2026 12:06:08P

Transaction **000018**

3	Special	\$38.97
3	Custom Item	\$3.00
1	Mbc	\$14.99
4	Lg Drink	\$13.96
1	Weight Watcher	\$14.49
1	Custom Item	\$2.00
1	Club	\$14.99
1	Chick Snack	\$11.99

Subtotal		\$114.39
Duchesne Tax	7.45%	\$8.52
Total		\$122.91
CREDIT CARD AUTH		\$122.91
VISA 2250		

Tip

Total

147⁴⁹ PWO meals

Retain this copy for statement validation

22-Jan-2026 12:06:49P
\$122.91 | Method: CONTACTLESS
VISA CREDIT XXXXXXXXXXXXX2250
VISA CARDHOLDER
Reference ID: 602200581873
Auth ID: 022301
MID: *****6886
AID: A0000000031010
AthNtwkNm: VISA
SIGNATURE

Online: <https://clover.com/p/KDX7029P79PNP>

Clover ID: EF3YN3XXFNVAM
Payment KDX7029P79PNP

Clover Privacy Policy
<https://clover.com/privacy>

Fw: Booking Confirmation

From Lane Genereaux <LGenereaux@duchesnecity.com>
Date Thu 2/5/2026 5:17 PM
To Jessica North <jnorth@duchesnecity.com>

Get Outlook for iOS

From: Reservation Desk <email@confirmations.reservationdesk.com>
Sent: Wednesday, January 21, 2026 1:27:48 PM
To: Lane Genereaux <LGenereaux@duchesnecity.com>
Subject: Booking Confirmation

You don't often get email from email@confirmations.reservationdesk.com. [Learn why this is important](#)



Booking Confirmed!



Nathan,
Your booking at Fairfield Inn by Marriott St. George for 2026-02-23 is confirmed. Find your reservation details and other helpful information below.

Have questions?
Give us a call at 800-434-1659.

Your Booking

Booking Itinerary Number
893147845

Fairfield Inn by Marriott St. George

Address: 1660 Convention Center Way, St George, UT 84790
Phone: [435-673-6066](tel:435-673-6066)

[Manage Booking](#)

Booking Information

Check In: 2026-02-23 3:00 PM - midnight

Check Out: 2026-02-26 12:00 PM

Reservation:	Subtotal: USD 581.85
King Room, Accessible	Taxes & Fees: USD 52.68
Room(s): 1	Total: USD 634.53
Night(s): 3	
Guests:	
Nathan Lane Genereaux	
Total Guests: 1	

*We have charged your credit card for the full payment of this reservation. Your booking is guaranteed and paid in full.

*This transaction will show up as a charge from Web_beds, our hotel partner. If you believe this booking to be the result of fraudulent activity, please contact [800-434-1659](tel:800-434-1659)

Payment Information

Nathan Lane Genereaux
Credit Card Type: Visa
Credit Card Number: 2250

Client Information

Nathan Lane Genereaux
+14356502315
lgenereaux@duchesnecity.com

Print

Cancellation Policy

This reservation is non-refundable. There is no refund for no-shows or early checkouts.

COVID-19 will not qualify as an extenuating circumstance for cancellation purposes.

Hotel Policies

- Extra-person charges may apply and vary depending on property policy
- Government-issued photo identification and a credit card, debit card, or cash deposit may be required at check-in for incidental charges
- Special requests are subject to availability upon check-in and may incur additional charges; special requests cannot be guaranteed
- This property accepts credit cards; cash is not accepted
- Cashless transactions are available
- This property affirms that it follows the cleaning and disinfection practices of Commitment to Clean (Marriott)
- Please note that cultural norms and guest policies may differ by country and by property; the policies listed are provided by the property

Age Restriction

Guests under the age of 21 can only check in with a parent or official guardian.

For questions regarding our cancellation policy, please review our [Frequently Asked Questions](#) or call one of our friendly Reservation Desk agents at: [800-434-1659](tel:800-434-1659)

This email was sent to lgenereaux@duchesnecity.com

This email was sent by: Reservation Desk, 4700 W Daybreak Parkway, Suite 100, South Jordan, UT 84009
You're receiving this mandatory informational email to notify you about your hotel booking.

© 2026 Reservation Desk, LLC. All rights reserved.

[View in browser](#)

Registration to Utah Water Users Workshop

eventmobi

Lane Genereaux

Tue, Jan 27, 2026, 9:29 AM

You don't often get email from noreply@event-emails.com. Learn why this is important



Registration to Utah Water Users Workshop



Utah Water Users Association

Utah Water Users Workshop

March 16-18, 2026

Utah Water Users Workshop

Your registration has been confirmed!

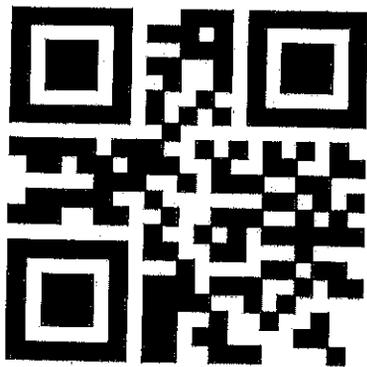
Thank you for your registration. We're looking forward to seeing you at the event!

Should you have any questions, do not hesitate to contact the organizer.

Please hold on to this email, as it will serve as your ticket to the event.

Page 58

To allow for a smooth check in, please kindly call
1 / 2



you to have it readily available upon arrival at the registration desk. You can either print it on paper or simply show it on your smartphone's screen for quick and easy scanning.



Registration summary

	Prices
<u>1 x Two Day Registration w/ Lunch (Member)</u>	<u>\$175.00</u>
Administrative fees - Pay online	\$5.60
TOTAL PRICE	\$180.60
Already paid	\$180.60
Amount due	\$0.00

If you need to modify your registration, follow this link.

About this event

🕒 3/16/26
until 3/18/26

📍 The Dixie Center
1835 Convention Center Drive St.
George
United States

ZIONS BANK

RUSS YOUNG
DUCHESNE CITY
Account Number :
xxxx xxxx xxxx 5876

VISA

ACCOUNT SUMMARY

Account Number	xxxx xxxx xxxx 5876	Previous Balance	\$0.00
Credit Limit	\$5,000.00	Payments	\$0.00
Available Credit	\$3,707.00	Credits	\$0.00
Statement Closing Date	February 03, 2026	Purchases	\$1,292.28
Payment Due Date	February 23, 2026	Other Charges	\$0.00
Amount Past Due	\$0.00	Cash Advances	\$0.00
Min Payment Due	\$32.00	Finance Charges	\$0.00
Days in Billing Cycle	32	New Balance	\$1,292.28

TOTAL *FINANCE CHARGE* PAID IN 2025 \$30.03

TRANSACTIONS

Trans Date	Post Date	Reference Number	Transaction Description	Amount
01/20	01/20	2469216D434TXRGGL	ULINE *SHIP SUPPLIES 800-295-5510 WI	\$521.64
01/21	01/21	2469216D53631ABJT	NPC*NEW PIG CORP 800-468-4647 PA	\$389.45
01/21	01/21	2469216D53631ABVK	NPC*NEW PIG CORP 800-468-4647 PA	\$381.19

Hazmat

Finance Charge Summary	Daily Periodic Rate (May Vary)	Total Finance Charge	Balance Subject to Finance Charge	Annual Percentage Rate
------------------------	--------------------------------	----------------------	-----------------------------------	------------------------

Purchase	0.04314%	\$0.00	\$0.00	15.75%
Cash Advances	0.06229%	\$0.00	\$0.00	22.74%

ZIONS BANK

PO BOX 30833
SALT LAKE CITY UT 84130-0833

For prompt credit, mail payment to location shown below.
Payment sent to any other location may delay crediting your account.
Please detach this portion and return it with your payment to ensure proper credit.

Make Checks Payable to :

BANKCARD CENTER
PO BOX 30833
SALT LAKE CTY UT 84130-0833

PAYMENT INFORMATION

Account Number	xxxx xxxx xxxx 5876
Payment Due Date	02/23/26
New Balance	\$1,292.28
Minimum Payment Due	\$32.00
Past Due Amount	\$0.00
Cash Enclosed	

Total Payment Amount \$

RUSS YOUNG
DUCHESNE CITY
PO BOX 974
DUCHESNE UT 84021-0974



Thank you for your payment

Confirmation number: 26020570396894

Payment amount: \$1,292.28

Payment date: 02-05-2026

From account: ZIONS BANCORPORATION NA DBA ZIONS B (...8091) (Checking)

To account: R YOUNG (...5876)

I have authorized an electronic debit from my payment account in the amount listed above. I understand this is a one-time authorization and must be completed each time | make a payment



1-800-295-5510
uline.com

**ORDER
CONFIRMATION**

ORDER # 47074355
PO # HAZMAT1
SHIPMENT 1 of 1

Thank you for your order!

SOLD TO: DUCHESNE FIRE DEPARTMENT
PO BOX 974
DUCHESNE UT 84021-0974
US

SHIP TO: DUCHESNE CITY
500 E MAIN ST
DUCHESNE UT 84021
US

CUSTOMER NUMBER			SHIP VIA	ORDER DATE	SHIP DATE	TERMS
27919873			PARCEL	01/18/26	01/19/26	VISA
QUANTITY	U/M	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXT. PRICE	
2	CT	S-19490	OIL ONLY SORBENT BOOMS - 5" X 10'	129.00	258.00	T
1	CT	S-25741	HAZMAT SORBENT PILLOWS - 18 X 18"	135.00	135.00	T
1	ST	S-26130	BLACKSTONE SEASONING SET THIS ITEM AT NO CHARGE	.00	.00	

SUB-TOTAL 393.00	SALES TAX 25.35	SHIPPING/HANDLING 103.29	TOTAL 521.64
---------------------	--------------------	-----------------------------	-----------------

hazmat

NOTE:

DELIVERY TIME 2 BUSINESS DAYS VIA PARCEL.

SHIPMENT #1 WILL SHIP 01/19/26

ATTENTION: RUSSELL YOUNG

CHECK ORDER STATUS

T - DENOTES A TAXABLE ITEM

THANK YOU FOR YOUR ORDER. ULINE'S TERMS AND CONDITIONS APPLY.



1-800-295-5510

uline.com

PO Box 88741 • Chicago IL 60680-1741

INVOICE NO.

RECEIPT
203060784

**

INVOICE

ULINE FED ID#: 36-3684738

SHIPPING SUPPLY SPECIALISTS

THANK YOU FOR YOUR ORDER. ULINE CUSTOMER SINCE 2024

YOUR ORDER # 47074355

SOLD TO:

SHIP TO:



MDG2017 00006520 1 AB 064 1 27919873
DUCHESNE FIRE DEPARTMENT
PO BOX 974
DUCHESNE UT 84021-0974

DUCHESNE CITY
500 E MAIN ST
DUCHESNE UT 84021

U100-9-2013

CUSTOMER NO.	PURCHASE ORDER NO.	SHIP VIA	ORDER DATE	DATE SHIPPED	TERMS	INVOICE DATE
27919873	HAZMAT1	PARCEL	1/18/26	1/19/26	VISA	1/19/26
QUANTITY		ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE	
ORDERED	U/M					
2	CT		S-19490	5"X10' OIL ONLY SORBENT BOOM	129.00	258.00
1	CT		S-25741	18X18" HAZMAT PILLOWS	135.00	135.00
1	ST		S-26130	BLACKSTONE SEASONING SET	.00	.00
THIS ITEM AT NO CHARGE						
CHARGED TO YOUR CREDIT CARD 521.64 XXXX-XXXX-XXXX-5876						

ORDER PLACED BY: RUSSELL YOUNG

INTERNET //

SUB-TOTAL	SALES TAX	FRT/HNDLING	AMOUNT DUE
393.00	25.35	103.29	.00

PLEASE PAY FROM THIS INVOICE REFER TO THIS INVOICE NUMBER WHEN CONTACTING US REGARDING THIS TRANSACTION.

CUSTOMER NAME	CUSTOMER NUMBER	INVOICE NUMBER	INVOICE DATE	AMOUNT DUE
DUCHESNE FIRE DEPARTMENT	27919873	203060784	1/19/26	.00

AMOUNT ENCLOSED IF DIFFERENT THAN AMOUNT DUE \$ DO NOT PAY
EXPLAIN DIFFERENCES ON REVERSE SIDE



MAKE CHECK PAYABLE AND MAIL TO:

ULINE
ATTN: ACCOUNTS RECEIVABLE
PO BOX 88741
CHICAGO IL 60680-1741

IMPORTANT - PLEASE DETACH AND RETURN THIS PORTION TO ENSURE PROPER CREDIT

2791987302030607842601190000521648



Search by keyword, item or part # SEARCH

Free Ultimate Utility Tote with a \$199 order. Promo code TOTECARRY.

My Account

Confirmation #92639906 (2 Shipments)

< Back to Orders

Shipping Address

500 East Main Street
Duchesne, UT 84021

Delivery Method

Shipment from: RENO, NV 89512
Standard Shipping UPS GROUND
Shipping Charge: \$74.36

Shipment from: TIPTON, PA 16684
Standard Shipping UPS GROUND
Shipping Charge: \$83.13

Payment

Russell Young
Visa ending in 5876
Expires 03/29

PO #: Hazmat 1

Shipment from: RENO, NV 89512



BOM405

PIG® Oil-Only Absorbent Boom

ext. dia. 5" x 10' L, Each absorbs up to 6 gal., 4 booms per bag
Qty: 2

\$148.00 ea.

One Time Shipment

\$296.00

Standard Shipping UPS GROUND

Shipment from: TIPTON, PA 16684



MAT405-01

PIG® Oil-Only Absorbent Skimming Sweep

17" W x 50' L, Each absorbs up to 3.9 gal., 1 per bag
Qty: 4

\$70.00 ea.

One Time Shipment

\$280.00

Standard Shipping UPS GROUND

Order Messages

Product Subtotal: \$576.00

Delivery: \$157.49

Tax: \$37.15

Total \$770.64

Hazmat

* Discontinued products and promotion items will not be added to your cart.

REORDER

CONTACT US

Duchesne City
Transaction Register - 01/12/2026 to 02/08/2026

Account No.	Customer Name	Transaction Type	Billing Code	Description	Reference	Date	Amount
8723	Thomas, James	Payment Reversal	NSF - 101310 A/R customers	PAYMENT	233344	01/15/2026	88.94
8761	Lefler, Devin	Payment Reversal	NSF - 101310 A/R customers	PAYMENT	233604	01/24/2026	88.94
8884	Anderson, Josh	Charges & Credits	AP - 103437 Airport Rental	Payment from 1/8/25 on Ollie Anderson cnot	315876	01/20/2026	-223.20
1167000	Abplanalp, Kevin (Helen)	Payment Reversal	NSF - 101310 A/R customers	PAYMENT	233333	01/15/2026	186.77
2155002	Hogan Park c/o Rodney Rowley	Payment Reversal	NSF - 101310 A/R customers	PAYMENT	233447	01/16/2026	266.63
2389000	Ivie, Dorothy	Payment Reversal	NSF - 101310 A/R customers	PAYMENT	233519	01/20/2026	88.94
4372372	Farnsworth, Kenneth A.	Payment Reversal	NSF - 101310 A/R customers	PAYMENT	232951	01/12/2026	0.26
4372372	Farnsworth, Kenneth A.	Payment Reversal	NSF - 101310 A/R customers	PAYMENT	233081	01/15/2026	90.38
4514709	Young, Randie	Charges & Credits	FS - 513721 Fill Station - Residential	Account closed, usage was used after accou	316048	01/31/2026	45.00
4516412	Price Pumping	Payment Reversal	NSF - 101310 A/R customers	PAYMENT	233545	01/21/2026	59.89
4516495	Arrow Oilfield & Sanitation	Reading Correction	SW - 513717 Sewer service charges	READ CORRECTION: Waste Management	316047	01/31/2026	2,506.32
4516507	Stallion Oilfield Septage Station	Reading Correction	SW - 513717 Sewer service charges	READ CORRECTION: Waste Management	316046	01/31/2026	1,336.96
4516511	Gerald Wilkerson	Charges & Credits	SW - 513717 Sewer service charges	Gerald suspended his account for the winter	315867	01/13/2026	-17.69
4516511	Gerald Wilkerson	Charges & Credits	SW - 513717 Sewer service charges	wrote off sewer charges for January until the	315869	01/13/2026	-18.65
4516511	Gerald Wilkerson	Charges & Credits	WA - 513713 Water service sales	suspend Gerald Wilkersons account for the	315866	01/13/2026	-16.72
4516511	Gerald Wilkerson	Charges & Credits	WA - 513713 Water service sales	wrote off bill for January had utilities suspend	315868	01/13/2026	-18.65
4516551	Bertola, Britney & Zack	Payment Reversal	NSF - 101310 A/R customers	PAYMENT	233449	01/16/2026	68.22
4516634	North, Jessica & Andrew	Payment Reversal	NSF - 101310 A/R customers	PAYMENT	233448	01/13/2026	99.94
4516762	Oliveros, Frankie	Payment Reversal	NSF - 101310 A/R customers	PAYMENT	233083	01/15/2026	31.50
4516788	Duchesne County Emergency Mana	Charges & Credits	FPF - 103422 Fire protection fees	01/08/2026 F26-0014 MM74 Auto Accident	316049	02/02/2026	374.55
4516788	Duchesne County Emergency Mana	Charges & Credits	FPF - 103422 Fire protection fees	01/09/2026 F26-0018 250 N Cancel	316049	02/02/2026	78.00
4516788	Duchesne County Emergency Mana	Charges & Credits	FPF - 103422 Fire protection fees	01/15/2026 F26-0034 Darling Fire	316049	02/02/2026	366.80
4516788	Duchesne County Emergency Mana	Charges & Credits	FPF - 103422 Fire protection fees	01/22/2026 F26-0056 Beaver Canyon Fire	316049	02/02/2026	563.50
4516799	Brett Hoskins, Rachel Jenson or	Payment Reversal	NSF - 101310 A/R customers	PAYMENT	233546	01/21/2026	88.94
4516935	Northington, Lloyd	Charges & Credits	PN - 513714 Late payment penalties	Writing off Balance Per Mayor Herron	316054	02/06/2026	-3,579.53
4516935	Northington, Lloyd	Charges & Credits	WA - 513713 Water service sales	Writing off Balance Per Mayor Herron	316054	02/06/2026	-137.86
4517026	Rodriguez-Herrera, Juan Manuel	Payment Reversal	NSF - 101310 A/R customers	PAYMENT	233318	01/15/2026	49.65
4517039	Pinales, Ana Maria	Payment Reversal	NSF - 101310 A/R customers	PAYMENT	233327	01/15/2026	412.77
4517225	Robinson, Joseph	Payment Reversal	NSF - 101310 A/R customers	PAYMENT	233595	01/23/2026	65.00
4517225	Robinson, Joseph	Payment Reversal	NSF - 101310 A/R customers	PAYMENT	233597	01/23/2026	65.00
4517225	Robinson, Joseph	Payment Reversal	NSF - 101310 A/R customers	PAYMENT	233599	01/23/2026	65.00
4517316	Grant, Mitch	Payment Reversal	NSF - 101310 A/R customers	PAYMENT	233459	01/16/2026	22.75
4517317	Summerall, Casey	Charges & Credits	PN - 513714 Late payment penalties	wrote off Penalties added remnter wrong sp	316038	01/27/2026	-57.64
4517355	Brown, Brooklyn	Payment Reversal	NSF - 101310 A/R customers	PAYMENT	233361	01/15/2026	88.94
4517409	Smithers, Lori & Matthew	Charges & Credits	WA - 513713 Water service sales	Paid for Water usage on delinquent Fairgroun	316033	01/27/2026	-181.40
4517417	Thacker, Riley B	Payment Reversal	NSF - 101310 A/R customers	PAYMENT	233777	02/03/2026	88.94
4517417	Thacker, Riley B	Payment Reversal	NSF - 101310 A/R customers	PAYMENT	233779	02/03/2026	88.94
4517417	Thacker, Riley B	Payment Reversal	NSF - 101310 A/R customers	PAYMENT	233781	02/03/2026	88.94
4517417	Thacker, Riley B	Payment Reversal	NSF - 101310 A/R customers	PAYMENT	233783	02/03/2026	88.94
4517417	Thacker, Riley B	Payment Reversal	NSF - 101310 A/R customers	PAYMENT	233785	02/03/2026	88.94
4517631	Duchesne River Inns	Charges & Credits	WA - 513713 Water service sales	had resedential water charged and commerc	316034	01/27/2026	-136.50
							\$3,256.45

Duchesne City
Duchesne County, Utah

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2025

Duchesne City
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June 30, 2025

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Aycock, Miles & Associates, CPAs, P.C.

Certified Public Accountants

58 East 100 North (83-13) • Roosevelt, Utah 84066 • Phone (435) 722-5153 • Fax (435) 722-5095

Independent Auditors' Report

City Council
Duchesne City

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Duchesne City, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Duchesne City, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Duchesne City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Duchesne City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Aycock, Miles & Associates, CPAs, P.C.

Certified Public Accountants

58 East 100 North (83-13) • Roosevelt, Utah 84066 • Phone (435) 722-5153 • Fax (435) 722-5095

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedule, and pension schedules with notes be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2026, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Aycock, Miles & Associates, CPAs

Roosevelt, Utah
January 30, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

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Duchesne City
Management's Discussion and Analysis
June 30, 2025

As management of Duchesne City (the City), we offer readers of the City's financial statements this narrative overview and analysis of financial activities of the City for the fiscal year ended June 30, 2025

FINANCIAL HIGHLIGHTS

- *Total net position for the City as a whole increased by \$1,354,457
- *Total unrestricted net position for the City as a whole decreased by \$1,432,684
- *Total net position for governmental activities decreased by \$128,969
- *Total net position for business-type activities increased by \$1,483,425

BASIC FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements of City of Duchesne. The basic financial statements comprise three components: (1) government wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets, deferred outflows, liabilities, and deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the fiscal year reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The statement of activities is presented on two pages. The first page reports the extent to which each function or program is self-supporting through fees and intergovernmental aid. The second page identifies the general revenues of the City available to cover any remaining costs of the functions or programs.

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Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City also uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. These funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. Governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for government funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the government fund balance sheet and the government fund statement of the revenues, expenditures, and changes in fund balances provide reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains two major governmental funds, the general fund and the capital projects fund.

The City adopts an annual appropriated budget for all its funds. A budgetary comparison schedule has been provided to demonstrate legal compliance with the adopted budget for the general fund.

The basic governmental fund financial statements can be found later in this report; see Table of Contents.

Proprietary funds. The City maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses one enterprise fund to account for the operations of the water, sewer, and sanitation systems.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The enterprise funds are considered major funds of the City.

The proprietary fund financial statements can be found later in this report; see Table of Contents.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are reported later in this report; see Table of Contents.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City.

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FINANCIAL ANALYSIS

Duchesne City's Net Position

	Governmental Activities		Business-type Activities		Total Current Year	Total Previous Year
	Current Year	Previous Year	Current Year	Restated Previous Year		
Current and other assets	\$ 859,746	1,133,408	1,537,301	2,357,293	2,397,048	3,490,701
Non-current assets	12,592,796	12,591,566	17,559,985	14,310,119	30,152,782	26,901,685
Deferred outflows of resources	87,181	77,303	30,119	26,331	117,300	103,634
Total assets and deferred outflows	13,539,724	13,802,277	19,127,406	16,693,743	32,667,130	30,496,020
Long-term debt outstanding	645,036	793,869	5,358,782	4,745,994	6,003,818	5,539,863
Other liabilities	235,553	220,545	486,187	148,825	721,741	369,370
Deferred inflows of resources	141,141	140,902	394	307	141,535	141,209
Total liabilities and deferred inflows	1,021,730	1,155,315	5,845,364	4,895,126	6,867,094	6,050,441
Net position:						
Net investment in capital assets	11,700,648	11,582,281	9,808,693	9,282,325	21,509,341	20,864,606
Restricted	247,112	215,417	2,392,510	281,800	2,639,623	497,217
Unrestricted	570,233	849,264	1,080,839	2,234,492	1,651,072	3,083,756
Total net position	\$ 12,517,993	12,646,962	13,282,042	11,798,617	25,800,036	24,445,579

As noted earlier, net position may serve over time as a useful indicator of financial position. Total assets and deferred outflows of resources exceeded total liabilities and deferred inflow of resources at the close of the year by \$25,800,036, an increase of \$1,354,457 from the previous year. This change is equivalent to the net income for the year, in private sector terms.

Total unrestricted net position at the end of the year is \$1,651,072, which represents a decrease of \$1,432,684 from the previous year. Unrestricted net position are those resources available to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements.

The amount of current and other assets represent the amounts of cash and receivables on hand at the end of each year. Other liabilities are the amounts of current and other liabilities due, at year end, for goods and services acquired.

Changes in capital assets are the result of the difference, in the current year, of the cost of acquisition of capital assets and any depreciation charges on capital assets. Change in long-term debt is the difference in the amount of debt issued and that which has been paid during the year.

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FINANCIAL ANALYSIS (continued)

Duchesne City's Change in Net Position

	Governmental Activities		Business-type Activities		Total Current Year	Total Previous Year
	Current Year	Previous Year	Current Year	Previous Year		
Program revenues:						
Charges for services	\$ 386,877	284,705	1,807,648	2,163,524	2,194,525	2,448,229
Operating grants	217,743	230,845	1,795,000	-	2,012,743	230,845
Capital grants	264,484	739,336	-	-	264,484	739,336
General revenues:						
Property taxes	94,671	183,047	-	-	94,671	183,047
Sales tax	768,189	709,277	-	-	768,189	709,277
Other taxes	70,535	68,833	-	-	70,535	68,833
Other revenues	130,102	969,899	5,500	34,382	135,602	1,004,281
Total revenues	1,932,601	3,185,941	3,608,148	2,197,906	5,540,749	5,383,847
Expenses:						
General government	488,091	463,785	-	-	488,091	463,785
Public safety	334,164	317,845	-	-	334,164	317,845
Highways and improvements	549,751	541,875	-	-	549,751	541,875
Parks and recreation	669,390	619,899	-	-	669,390	619,899
Interest on long-term debt	20,174	-	125,321	68,711	145,495	68,711
Public utility	-	-	1,999,401	1,863,118	1,999,401	1,863,118
Total expenses	2,061,570	1,943,405	2,124,723	1,931,830	4,186,292	3,875,234
Change in net position	\$ (128,969)	1,242,536	1,483,425	266,076	1,354,457	1,508,613

For the City as a whole, total revenues increased by \$156,902 compared to the previous year, while total expenses increased by \$311,058. The total net change of \$1,354,457 is, in private sector terms, the net income for the year which is \$154,156 less than the previous year.

Governmental activities revenues of \$1,932,601 is a decrease of \$1,253,340 from the previous year. This is primarily due to a decrease in grant revenues and sale of capital assets. Governmental activities expenses of \$2,061,570 is an increase of \$118,165 from the previous year. Expenses increased across all departments compared to the previous year.

Business-type activities revenue of \$3,608,148 is an increase of \$1,410,242 from the previous year. Service revenues decreased by \$355,876. Capital grants increased by \$1,795,000. Business-type activities expenses of \$2,124,723 is an increase of \$192,893 from the previous year. This is due to an overall increase in operation expenses.

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Management's Discussion and Analysis
June 30, 2025

BALANCES AND TRANSACTIONS OF INDIVIDUAL FUNDS

Some of the more significant changes in fund balances and fund net position, and any restrictions on those amounts, is described below:

General Fund

The fund balance of \$634,577 reflects a decrease of \$124,304 from the previous year. Total revenues decreased by \$392,793. Tax revenues increased by \$50,259. Charges for services revenues increased by \$76,690. Intergovernmental revenues decreased by \$487,954. All other revenues decreased by \$31,788.

Total expenditures, excluding transfers, decreased by \$679,027. Current expenditure changes by department were as follows: general government increased by \$19,232; public safety decreased by \$7,562; streets and highways decreased by \$36,966; and parks and recreation decreased by \$5,735. Capital outlay expenditures decreased by \$54,094. Debt service decreased by \$107,055.

The amount restricted for debt service is \$222,112. The unassigned fund balance is \$412,464.

Capital Project Fund

The fund balance of \$128,554 reflects a decrease of \$70,184. Total revenues, excluding transfers, increased by \$7,918, while total expenditures decreased by \$443,243.

Utility Fund

Net operating loss was \$191,753 compared to the previous year net operating income of \$300,406. The change in net position was \$1,483,425 compared to the previous year's net change of \$266,076.

The amounts restricted for debt service and construction are \$305,900 and \$2,086,610 respectively. The unrestricted net position is \$1,080,839.

GENERAL FUND BUDGETARY HIGHLIGHTS

Revenues for the current year, exclusive of transfers and fund balance appropriations, were originally budgeted in the amount of \$1,927,436 and was subsequently amended to \$2,053,500. Actual revenues, excluding transfers, amounted to \$1,910,840, which was \$142,660 less than budgeted.

Expenditures for the current year, excluding transfers, were originally budgeted in the amount of \$2,323,480, and was subsequently amended to \$2,541,680. Actual expenditures amounted to \$1,760,144, which was \$781,536 less than budgeted.

Other financing sources and uses were originally budgeted in the amount of \$268,400, and were subsequently amended to \$268,400 in the final budget. Actual other financing uses amounted to \$275,000.

Duchesne City
Management's Discussion and Analysis
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CAPITAL ASSETS AND DEBT ADMINISTRATION

Duchesne City's Capital Assets (net of depreciation)

	Governmental Activities		Business-type Activities		Total Current Year	Total Previous Year
	Current Year	Previous Year	Current Year	Previous Year		
Net Capital Assets:						
Land and water rights	\$ 39,040	39,040	17,705	17,705	56,745	56,745
Buildings	2,629,689	2,595,359	1,361,961	1,361,961	3,991,650	3,957,320
Improvements other than buildings	5,102,258	5,102,258	-	-	5,102,258	5,102,258
Machinery and equipment	1,341,659	1,313,484	1,175,208	1,175,208	2,516,868	2,488,692
Infrastructure	9,223,441	9,223,441	-	-	9,223,441	9,223,441
Water and sewer systems	-	-	18,895,535	18,895,535	18,895,535	18,895,535
Construction in progress	1,095,701	731,201	1,764,073	37,477	2,859,773	768,678
Total	19,431,789	19,004,784	23,214,482	21,487,886	42,646,270	40,492,670
Less accumulated depreciation	(7,086,105)	(6,628,634)	(8,047,006)	(7,459,568)	(15,133,111)	(14,088,202)
Net Capital Assets:	\$ 12,345,684	12,376,150	15,167,475	14,028,319	27,513,159	26,404,468

The total amount of capital assets, net of depreciation, of \$27,513,159 is an increase of \$1,108,691 from the previous year.

Governmental activities capital assets, net of depreciation, of \$12,345,684 is a decrease of \$30,466 from the previous year.

Business-type activities capital assets, net of depreciation, of \$15,167,475 is an increase of \$1,139,157 from the previous year.

Additional information regarding capital assets may be found in the notes to financial statements.

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CAPITAL ASSETS AND DEBT ADMINISTRATION (continued)

Duchesne City's Outstanding Debt - Revenue Bonds

	Current Year	Previous Year
Governmental activities:		
2024 Trucks & Ranger Lease	\$ 228,036	241,869
2015 Roads Project	-	110,000
2009 New City Hall	417,000	442,000
Total governmental	\$ 645,036	793,869
Business-type activities:		
2002 Water revenue series	\$ 47,919	61,977
2024 Track Loader and Excavator Lease	113,359	140,999
2024 Trucks & Ranger Lease	147,504	156,018
2006 Sewer Revenue Bond	742,000	824,000
2016 SCADA	6,000	13,000
2006 Water Revenue Bond	176,000	202,000
2011 Water Revenue Bond	686,000	716,000
2013 Water Improvements	183,000	193,000
2017 Sewer Bond	2,352,000	2,439,000
2025 Water Bond	317,000	-
2025 Sewer Bond	588,000	-
Total business-type	\$ 5,358,782	4,745,994
Total outstanding debt	\$ 6,003,818	5,539,862

Additional information regarding the long-term liabilities may be found in the notes to financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

No significant economic changes that would affect the City are expected for the next year. Budgets have been set on essentially the same factors as the current year being reported.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City of Duchesne's finances for all those with an interest in the City's finances. Questions concerning any information provided in this report or requests for additional financial information should be addressed the City Clerk at (435)738-2464

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BASIC FINANCIAL STATEMENTS

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Duchesne City
STATEMENT OF NET POSITION
June 30, 2025

	Governmental Activities	Business-type Activities	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:			
Assets:			
Current assets:			
Cash and cash equivalents	\$ 525,005	1,192,002	1,717,008
Accounts receivable, net	334,741	345,299	680,040
Total current assets	<u>859,746</u>	<u>1,537,301</u>	<u>2,397,048</u>
Non-current assets:			
Restricted cash and cash equivalents	247,112	2,392,510	2,639,623
Capital assets:			
Not being depreciated	1,134,741	1,781,777	2,916,518
Net of accumulated depreciation	11,210,943	13,385,698	24,596,641
Total non-current assets	<u>12,592,796</u>	<u>17,559,985</u>	<u>30,152,782</u>
Total assets	<u>13,452,543</u>	<u>19,097,287</u>	<u>32,549,830</u>
Deferred outflows of resources - pensions	87,181	30,119	117,300
Total assets and deferred outflows of resources	<u>\$ 13,539,724</u>	<u>19,127,406</u>	<u>32,667,130</u>
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:			
Liabilities:			
Current liabilities:			
Accounts payable and accrued liabilities	\$ 171,222	424,815	596,037
Customer deposits	-	8,510	8,510
Accrued interest payable	-	10,238	10,238
Accrued leave	-	20,400	20,400
Long-term debt due within one year	39,576	296,386	335,962
Total current liabilities	<u>210,798</u>	<u>760,349</u>	<u>971,147</u>
Non-current liabilities:			
Net pension liability	64,331	22,225	86,556
Long-term debt due after one year	605,460	5,062,396	5,667,856
Total non-current liabilities	<u>669,791</u>	<u>5,084,621</u>	<u>5,754,412</u>
Total liabilities	<u>880,590</u>	<u>5,844,969</u>	<u>6,725,559</u>
Deferred inflows of resources - property taxes	140,000	-	140,000
Deferred inflows of resources - pensions	1,141	394	1,535
Total liabilities and deferred inflows of resources	<u>1,021,730</u>	<u>5,845,364</u>	<u>6,867,094</u>
NET POSITION:			
Net investment in capital assets	11,700,648	9,808,693	21,509,341
Restricted for:			
Debt service	247,112	305,900	553,012
Construction	-	2,086,610	2,086,610
Unrestricted	570,233	1,080,839	1,651,072
Total net position	<u>12,517,993</u>	<u>13,282,042</u>	<u>25,800,036</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 13,539,724</u>	<u>19,127,406</u>	<u>32,667,130</u>

Duchesne City
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

<u>FUNCTIONS/PROGRAMS:</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Net (Expense) Revenue (To Next Page)</u>
Primary government:					
Governmental activities:					
General government	\$ 488,091	74,266	640	-	(413,185)
Public safety	334,164	156,955	7,232	214,803	44,825
Streets and highways	549,751	48,400	209,871	49,681	(241,799)
Parks and recreation	669,390	107,256	-	-	(562,133)
Interest on long-term debt	20,174	-	-	-	(20,174)
Total governmental activities	2,061,570	386,877	217,743	264,484	(1,192,466)
Business-type activities:					
Public Utility	2,124,723	1,807,648	1,795,000	-	1,477,925
Total business-type activities	2,124,723	1,807,648	1,795,000	-	1,477,925
Total primary government	\$ 4,186,292	2,194,525	2,012,743	264,484	285,460

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Duchesne City
STATEMENT OF ACTIVITIES (continued)
For the Year Ended June 30, 2025

	Governmental Activities	Business-type Activities	Total
CHANGES IN NET POSITION:			
Net (expense) revenue (from previous page)	\$ (1,192,466)	1,477,925	285,460
General revenues:			
Property taxes	94,671	-	94,671
Sales tax	768,189	-	768,189
Other taxes	70,535	-	70,535
Unrestricted investment earnings	89,811	-	89,811
Impact fees	-	5,500	5,500
Gain (loss) from sale of capital assets	-	-	-
Miscellaneous	40,292	-	40,292
Total general revenues	1,063,497	5,500	1,068,997
Change in net position	(128,969)	1,483,425	1,354,457
Net position - beginning	12,646,962	11,798,617	24,445,579
Net position - ending	\$ 12,517,993	13,282,042	25,800,036

Duchesne City
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2025

	General Fund	Capital Projects Fund	Nonmajor Municipal Building Authority	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 368,133	156,872	-	525,005
Accounts receivable, net of allowances	334,741	-	-	334,741
Restricted cash and cash equivalents	222,112	-	25,000	247,112
TOTAL ASSETS	\$ 924,987	156,872	25,000	1,106,859
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 142,904	28,318	-	171,222
Total liabilities	142,904	28,318	-	171,222
Deferred inflows of resources - property taxes	147,506	-	-	147,506
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	290,410	28,318	-	318,728
FUND BALANCES:				
Restricted for:				
Capital projects	-	-	-	-
Debt service	222,112	-	25,000	247,112
Assigned for:				
Capital projects	-	128,554	-	128,554
Unassigned	412,464	-	-	412,464
TOTAL FUND BALANCES	634,577	128,554	25,000	788,131
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 924,987	156,872	25,000	1,106,859

Duchesne City
**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2025

	General Fund	Capital Projects Fund	Nonmajor Municipal Building Authority	Total Governmental Funds
Revenues:				
Taxes:				
Property	\$ 135,778	-	-	135,778
Sales	718,941	49,248	-	768,189
Other taxes	70,535	-	-	70,535
License and permits	74,266	-	-	74,266
Intergovernmental revenues	482,227	-	-	482,227
Charges for services	312,611	-	-	312,611
Interest	76,190	13,620	-	89,811
Miscellaneous revenue	40,292	-	-	40,292
Total revenues	1,910,840	62,869	-	1,973,709
Expenditures:				
Current:				
General government	426,894	-	-	426,894
Public safety	310,258	-	-	310,258
Highways and public improvements	239,629	-	-	239,629
Parks, recreation and public property	568,651	26,754	-	595,405
Capital outlay	70,706	356,299	-	427,005
Debt service:				
Principal	110,000	-	25,000	135,000
Leases	13,832	-	-	13,832
Interest	20,174	-	-	20,174
Total expenditures	1,760,144	383,053	25,000	2,168,197
Excess (deficiency) of revenues over (under) expenditures	150,696	(320,184)	(25,000)	(194,489)
Other financing sources and (uses):				
Sale of capital assets	-	-	-	-
Lease proceeds	-	-	-	-
Transfers in	-	250,000	25,000	275,000
Transfers (out)	(275,000)	-	-	(275,000)
Total other financing sources and (uses)	(275,000)	250,000	25,000	-
Net change in fund balances	(124,304)	(70,184)	-	(194,489)
Fund balances - beginning of year	758,881	198,738	25,000	982,619
Fund balance - end of year	\$ 634,577	128,554	25,000	788,131

Duchesne City
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET POSITION**
 June 30, 2025

Total Fund Balance for Governmental Funds	\$ <u>788,131</u>
<p>Total net position reported for governmental activities in the statement of net position is different because:</p>	
<p>Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds:</p>	
Capital assets, at cost	19,431,789
Less accumulated depreciation	<u>(7,086,105)</u>
Net capital assets	<u>12,345,684</u>
Net pension asset	<u>-</u>
Deferred outflows of resources - pensions, a consumption of net position that applies to future periods, is not shown in the funds statements.	<u>87,181</u>
<p>Long-term liabilities, for funds other than enterprise funds, are recorded in the government-wide statements but not in the fund statements.</p>	
General long-term debt	<u>(645,036)</u>
Interest accrued but not yet paid on long-term debt	<u>-</u>
Net pension liability	<u>(64,331)</u>
<p>Certain revenue is deferred in governmental funds but not in the statement of net position because it qualifies for recognition under the economic resources measurement focus.</p>	
Deferred inflows of resources - delinquent property	<u>7,506</u>
Deferred inflows of resources - pensions	<u>(1,141)</u>
Total Net Position of Governmental Activities	\$ <u><u>12,517,993</u></u>

Duchesne City
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**
For the Year Ended June 30, 2025

Net Change in Fund Balances - Total Governmental Funds	<u>\$ (194,489)</u>
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>	
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets with a material cost are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expenses.</p>	
Capital outlays	427,005
Depreciation expense	<u>(457,471)</u>
Net	<u>(30,466)</u>
<p>The Statement of Activities show pension benefits, pension expenses, and non-employer contributions related to GASB 68 that are not shown in the fund statements.</p>	
	<u>(11,739)</u>
Book cost of assets retired	<u>-</u>
Debt issued	<u>-</u>
<p>Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.</p>	
Long-term debt principal repayments	<u>148,832</u>
<p>Accrued interest for long-term debt is not reported as expenditure for the current period, while it is recorded in the statement of activities.</p>	
Change in accrued interest	<u>-</u>
<p>Governmental funds do not report certain revenues because these revenues are not available for current period expenses.</p>	
Change in deferred inflow of resources - delinquent property tax	<u>(41,108)</u>
Change in Net Position of Governmental Activities	<u><u>\$ (128,969)</u></u>

Duchesne City
STATEMENT OF NET POSITION - PROPRIETARY FUND
June 30, 2025

	Utility Fund
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:	
Assets:	
Current assets:	
Cash and cash equivalents	\$ 1,192,002
Accounts receivable, net	345,299
Total current assets	1,537,301
Non-current assets:	
Restricted cash and cash equivalents	2,392,510
Capital assets:	
Not being depreciated	1,781,777
Net of accumulated depreciation	13,385,698
Total non-current assets	17,559,985
Total assets	19,097,287
Deferred outflows of resources - pensions	30,119
Total assets and deferred outflows of resources	\$ 19,127,406
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:	
Liabilities:	
Current liabilities:	
Accounts payable and accrued liabilities	\$ 424,815
Customer security deposits	8,510
Accrued interest payable	10,238
Accrued leave	20,400
Long-term debt due after one year	296,386
Total current liabilities	760,349
Non-current liabilities:	
Net pension liability	22,225
Long-term debt due after one year	5,062,396
Total non-current liabilities	5,084,621
Total liabilities	5,844,969
Deferred inflows of resources - pensions	394
Total liabilities and deferred inflows of resources	5,845,364
NET POSITION:	
Net investment in capital assets	9,808,693
Restricted for:	
Debt service	305,900
Construction	2,086,610
Unrestricted	1,080,839
Total net position	13,282,042
Total liabilities, deferred inflows of resources, and net position	\$ 19,127,406

Duchesne City
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES
 IN NET POSITION - PROPRIETARY FUND**

For the year ended June 30, 2025

	Utility Fund
Operating income:	
Charges for sales and service	\$ 1,748,780
Connection fees	3,505
Other operating income	55,363
Total operating income	<u>1,807,648</u>
Operating expenses:	
Personnel services	332,095
Utilities	20,819
Repair and maintenance	266,674
Water treatment	483,655
Sanitation collection	179,660
Professional and technical	77,868
Other supplies and expenses	50,261
Insurance expense	930
Depreciation expense	587,439
Total operating expense	<u>1,999,401</u>
Net operating income (loss)	<u>(191,753)</u>
Non-operating income (expense):	
Impact fees	5,500
Interest income	-
Bad debt income (expense)	(87,355)
Interest on long-term debt	(37,967)
Total non-operating income (expense)	<u>(119,821)</u>
Increase (decrease) before capital contributions	(311,575)
Capital contributions	1,795,000
Change in net position	1,483,425
Net position - beginning	11,798,617
Net position - ending	<u>\$ 13,282,042</u>

Duchesne City
STATEMENT OF CASH FLOWS
For the year ended June 30, 2025

	<u>Utility Fund</u>
Cash flows from operating activities:	
Cash received from customers - service	\$ 1,542,050
Cash paid to suppliers	(752,387)
Cash paid to employees	(328,250)
Net cash provided (used) in operating activities	<u>461,413</u>
 Cash flows from noncapital financing activities:	
Net interfund activity	-
Net cash provided (used) in noncapital financing activities	<u>-</u>
 Cash flows from capital and related financing activities:	
Cash from impact fees	5,500
Cash from debt proceeds	905,000
Cash from grants	1,795,000
Cash payments for capital assets	(1,726,595)
Cash payments for long-term debt principal	(292,211)
Cash payments for long-term debt interest	(37,390)
Net cash provided (used) in capital and related financing activities	<u>649,303</u>
 Cash flows from investing activities:	
Cash received from interest earned	-
Net cash provided (used) in investing activities	<u>-</u>
 Net increase (decrease) in cash	1,110,715
 Cash balance, beginning	<u>2,473,798</u>
 Cash balance, ending	<u><u>\$ 3,584,513</u></u>
 Cash reported on the statement of net position:	
Cash and cash equivalents	\$ 1,192,002
Non-current restricted cash	2,392,510
Total cash and cash equivalents	<u><u>\$ 3,584,513</u></u>

Duchesne City
STATEMENT OF CASH FLOWS (continued)
For the year ended June 30, 2025

Reconciliation of Operating Income to Net Cash Provided (Used) in Operating Activities:	<u>Utility Fund</u>
Net operating income (expense)	\$ (191,753)
Adjustments to reconcile operating income or (loss) to net cash provided (used) in operating activities:	
Depreciation and amortization	587,439
Changes in assets and liabilities:	
(Increase) decrease in receivables	(265,598)
(Increase) decrease in deferred outflows	(3,787)
Increase (decrease) in payables	327,481
Increase (decrease) in compensated absences	(49)
Increase (decrease) in net pension liabilities	7,594
Increase (decrease) in deferred inflows	<u>87</u>
Net cash provided (used) in operating activities	<u><u>\$ 461,413</u></u>

Duchesne City
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1-A. Reporting entity

Duchesne City (the City), a municipal corporation located in Utah County, Utah, operates under a Mayor-Council form of government. The accompanying financial statements present the City and its component units (if any), entities for which the City is considered to be financially accountable because of the significance of their operational or financial relationships with the City.

The City has no component units and is not a component unit of another entity.

1-B. Government-wide and fund financial statements

Government-wide Financial Statements

The government-wide financial statements, consisting of the statement of net position and the statement of activities report information on all the non-fiduciary activities of the primary government and its component units. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of net position reports the financial position of the governmental and business-type activities of the City and its discretely presented component units at year-end.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expenses are not allocated. All expenses are included in the applicable function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privilege provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, if any, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statement.

Duchesne City
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

1-C. Measurement focus, basis of accounting and financial statement presentation

The financial statements of the City are prepared in accordance with generally accepted accounting principles (GAAP).

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting, generally including the reclassification of internal activity (between or within funds). However, internal eliminations do not include utility services provided to City departments or payments to the general fund by other funds for providing administrative and billing services for such funds. Reimbursements are reported as reductions to expenses. Proprietary and any fiduciary fund financial statements are also reported using this same focus and basis of accounting although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied while grants are recognized when the grantor eligibility requirements are met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, intergovernmental revenues, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments, if any, receivable within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating income and expense reported in proprietary fund financial statements include those revenues and expenses related to the primary, continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services, including administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

Policy regarding use of restricted resources

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as needed. Restricted assets and liabilities payable from restricted assets current in nature are reported with current assets and current liabilities. *Restricted assets, non-current* reports assets restricted for acquisition or construction of non-current assets, or are restricted for liquidation of long-term debt.

Duchesne City
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

1-D. Fund types and major funds

Governmental funds

The City reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *capital projects fund* is used to account for the acquisition or construction of the capital facilities of the City (other than those financed by proprietary funds).

Proprietary funds

The City reports the following major proprietary funds:

The *utility fund* is used to account for the activities regarding culinary water distribution, the operations of sewer, system, and the collection and disposal of garbage.

1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity

1-E-1. *Deposit and Investments*

Cash includes cash on hand, demand deposits with bank and other financial institutions, deposits in other types of accounts or cash management pools that have the general characteristics of demand deposit accounts and short-term investments with original maturities of three months or less from the date of acquisition. The City's policy allows for investment in fund in time certificates of deposit with federally insured depositories, investment in the state treasurer's pool, and other investments as allowed by the State of Utah's Money Management Act. All investments are carried at fair value with unrealized gains and losses recorded as adjustments to interest earnings. Fair market values are based on quoted market prices.

1-E-2. *Cash and Cash Equivalents*

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

1-E-3. *Receivables and Payables*

Accounts receivable other than property taxes and intergovernmental receivables are from customers primarily for utility services. Property tax and intergovernmental receivables are considered collectible. Customer accounts are reported net of allowance for uncollectable accounts. Due to the nature of the accounts receivable, management does not consider an allowance for uncollectible accounts receivable necessary or material. Therefore, no allowance for uncollectable accounts receivable is presented.

During the course of operations, there may be transactions that occur between funds that are representative of lending/borrowing arrangements outstanding at year-end. These are reported as either due to or due from other funds.

Property taxes are assessed and collected for the City by Duchesne County and remitted to the City shortly after collection. Property taxes become a lien on January 1 and are levied on the first Monday in August. Taxes are due and payable on November 1, and are delinquent after November 30. All dates are in the year of levy.

Duchesne City
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

**1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity
(continued)**

1-E-4. Restricted Assets

In accordance with certain revenue bond covenants, resources may be required to be set aside for the repayment of such bonds, and, on occasion, for the repair and maintenance of the assets acquired with the bond proceeds. These resources are classified as restricted assets on the balance sheet because of their limited use. Most capital grant agreements mandate that grant proceeds be spent only on capital assets. Unspent resources of this nature are also classified as restricted. The limited use resources described above involve a reported restriction of both cash and net assets.

Unspent proceeds of bonds issued to finance capital assets are also reported as restricted cash.

1-E-5. Inventories and Prepaid items

Other inventories, which mainly consist of immaterial amounts of expendable supplies for consumption, are not reported. Such supplies are acquired as needed. Proprietary fund inventories, where material, are stated at the lower of cost or market, using the first-in, first-out basis.

Prepaid items record payments to vendors that benefit future reporting and are reported on the consumption basis. Both inventories and prepayments are similarly reported in government-wide and fund financial statements.

1-E-6. Capital Assets

Capital assets includes property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual significant cost and an estimated useful life in excess of two years. Such assets are recorded at historical cost or at estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Infrastructure is depreciated.

The cost of normal maintenance and repairs that does not add to the value of an asset or materially extend the assets' life is not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Upon retirement or disposition of capital assets, the cost and related accumulated depreciation are removed from the respective accounts. Depreciation of capital assets is computed using the straight-line method over their estimated useful lives.

Property, plant, and equipment of the primary government, as well as the component units if any, is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	35
Utility systems	40
Infrastructure	30
Vehicles and equipment	5-20

Duchesne City
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

**1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity
(continued)**

1-E-7. Long-term Obligations

In the government-wide and proprietary fund financial statements, long-term debt and obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net assets. Bond discounts or premiums, and the difference between the reacquisition price and the net carrying value of refunded debt are deferred and amortized over the terms of the respective bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period.

1-E-8. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes include a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City reports deferred outflows of resources relating to pensions as required by GASB 68.

In addition to liabilities, the statement of net position will sometimes include a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. The City has two types of items that qualify for reporting in this category. The governmental funds report deferred revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period for which they are levied. The City also reports deferred inflows related to pensions as required by GASB 68.

1-E-9. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

1-E-10. Net position flow assumption

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted - net position to have been depleted before unrestricted – net position is applied.

Duchesne City
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

**1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity
(continued)**

1-E-11. Fund balance flow assumptions

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to reports as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

1-E-12. Fund balance policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by formal action of the City's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The City Council has by resolution authorized the City Council to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned fund balance is a residual classification of the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to a specific purpose within the General Fund.

1-F. Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and the accompanying notes. Actual results may differ from those estimates.

Duchesne City
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

2-A. Budgetary data

In accordance with State Law, annual budgets are reported and adopted by the City Council on or before June 22 for the fiscal year commencing the following July 1. Prior to June 22, an advertised public hearing is conducted to receive taxpayer input. The operating budgets include proposed revenues and expenditures. Control of budget appropriations is exercised under State Law at the department level. Budget amendments are required to increase expenditure budgets and are adopted following a public hearing before the end of the fiscal year. During the current fiscal year budget amendments were made to prevent budget overruns and to increase revenue estimates and appropriations for unanticipated revenues and expenditures. The governmental fund type budgets are prepared using the modified accrual basis of accounting. Budgets for the proprietary funds are prepared using the accrual basis of accounting.

Utah State law prohibits the appropriation of unassigned General Fund balance to an amount less than 5% of the General Fund revenues. The 5% reserve that cannot be budgeted is used to provide working capital until tax revenue is received to meet emergency expenditures, and to cover unanticipated deficits. Any unassigned General Fund balance greater than 35% of the current year's revenues must be appropriated within the following years.

Once adopted, the budget may be amended by the City Council without hearing provided the budgeted expenditures do not exceed budgeted revenues and appropriated fund balance. A public hearing must be held if the budgeted expenditures will exceed budgeted revenues and any fund balance which is available for budgeting. With the consent of the Mayor, department heads may reallocate unexpended appropriated balances from one expenditure account to another within that department during the budget year. Budgets for the General Fund are prepared on the modified accrual basis of accounting. Encumbrances are not used.

2-B. Deficit fund net assets

None of the City's funds have deficit balances.

Duchesne City
NOTES TO FINANCIAL STATEMENTS
 June 30, 2025

NOTE 3 - DETAILED NOTES

3-A. Deposits and investments

Cash and investments as of June 30, 2025, consist of the following:

	Fair Value
Cash on hand	\$ 1,160
Demand deposits - checking	615,643
Deposits - PTIF	3,739,827
Total cash	\$ 4,356,630

Cash and investments listed above are classified in the accompanying government-wide statement of net position as follows:

Cash and cash equivalents (current)	\$ 1,717,008
Restricted cash and cash equivalents (non-current)	2,639,623
Total cash and cash equivalents	\$ 4,356,630

Cash equivalents and investments are carried at fair value in accordance with GASB Statement No. 72.

The Utah Money Management Act (UMMA) establishes specific requirements regarding deposits of public funds by public treasurers. UMMA requires that City funds be deposited with a qualified depository which includes any depository institution which has been certified by the Utah State Commissioner of Financial Institutions as having met the requirements specified in UMMA Section 51, Chapter 7. UMMA provides the formula for determining the amount of public funds which a qualified depository may hold in order to minimize risk of loss and also defines capital requirements which an Institution must maintain to be eligible to accept public funds. UMMA lists the criteria for investments and specifies the assets which are eligible to be invested in, and for some investments, the amount of time to maturity.

UMMA enables the State Treasurer to operate the Public Treasurer's Investment Pool (PTIF). PTIF is managed by the Utah State Treasurer's investment staff and comes under the regulatory authority of the Utah Money Management Council. This council is comprised of a select group of financial professionals from units of local and state government and financial institutions doing business in the state. PTIF operations and portfolio composition is monitored at least semi-annually by the Utah Money Management Council. PTIF is unrated by any nationally recognized statistical rating organizations. Deposits in PTIF are not insured or otherwise guaranteed by the State of Utah. Participants share proportionally in any realized gains or losses on investments which are recorded on an amortized cost basis. The balance available for withdrawal is based on the accounting records maintained by PTIF. The fair value of the investment pool is approximately equal to the value of the pool shares. The City maintains monies not immediately needed for expenditure in PTIF accounts.

Duchesne City
NOTES TO FINANCIAL STATEMENTS
 June 30, 2025

3-A. Deposits and investments (continued)

Fair value of investments

The City measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows: Level 1--Quoted prices for identical investments in active markets; Level 2--Observable inputs other than quoted market prices; and, Level 3--Unobservable inputs. At June 30, 2025, the City had \$3,739,827 invested in the PTIF, which uses a Level 2 fair value measurement.

Deposit and investment risk

The City maintains no investment policy containing any specific provisions intended to limit the City's exposure to interest rate risk, credit risk, and concentration of credit risk other than that imposed by UMMA. The City's compliance with the provisions of UMMA addresses each of these risks.

Interest rate risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. All deposits and investments of the City are available immediately.

Credit risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligations. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits. At June 30, 2025, \$390,058 of the City's demand deposits of \$640,058 were uninsured.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. This risk is addressed through the policy of investing excess monies only in PTIF.

Concentration of credit risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. PTIF falls under the constraints of UMMA in limiting concentrations of investments.

3-B. Receivables

The allowance policy is described in Note 1-E-3. Receivables as of year-end for the City's funds are shown below:

	General Fund	Water Fund	Total
Customers, current	\$ 20,173	639,189	659,362
Property tax	147,506	-	147,506
Intergovernmental	167,062	-	167,062
Total receivables	334,741	639,189	973,930
Allowance for uncollectibles	-	(293,890)	(293,890)
Net receivables	\$ 334,741	345,299	680,040

Duchesne City
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

3-C. Capital assets

Capital asset activity for governmental activities was as follows:

Governmental activities	Beginning			Ending
	Balance	Additions	Retirements	Balance
Capital assets, not being depreciated:				
Land rights	\$ 39,040	-	-	39,040
Construction in progress	731,201	364,499	-	1,095,701
Total capital assets, not being depreciated	770,241	364,499	-	1,134,741
Capital assets, being depreciated:				
Buildings	2,595,359	34,330	-	2,629,689
Improvements other than buildings	5,102,258	-	-	5,102,258
Machinery and equipment	1,313,484	28,176	-	1,341,659
Infrastructure	9,223,441	-	-	9,223,441
Total capital assets, being depreciated	18,234,543	62,506	-	18,297,048
Less accumulated depreciation for:				
Buildings	608,197	66,849	-	675,046
Improvements other than buildings	1,542,875	124,860	-	1,667,735
Machinery and equipment	537,778	101,156	-	638,934
Infrastructure	3,939,784	164,605	-	4,104,390
Total accumulated depreciation	6,628,634	457,471	-	7,086,105
Total capital assets being depreciated, net	11,605,909	(394,965)	-	11,210,943
Governmental activities capital assets, net	\$ 12,376,150	(30,466)	-	12,345,684

Depreciation expense was charged to functions/programs of the primary government governmental activities was as follows:

Governmental activities:	
General government	\$ 58,381
Public safety	20,335
Highways and public improvements	308,820
Parks, recreation and public property	69,935
Total	\$ 457,471

Duchesne City
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

3-C. Capital assets (continued)

Capital asset activity for the business-type activities was as follows:

Business-type activities	Beginning Balance	Additions	Retirements	Ending Balance
Capital assets, not being depreciated:				
Land and water shares	\$ 17,705	-	-	17,705
Construction in progress	37,477	1,726,595	-	1,764,073
Total capital assets, not being depreciated	55,182	1,726,595	-	1,781,777
Capital assets, being depreciated:				
Water system	10,368,271	-	-	10,368,271
Sewer system	8,527,264	-	-	8,527,264
Machinery and equipment	1,175,208	-	-	1,175,208
Buildings and structures	1,361,961	-	-	1,361,961
Total capital assets, being depreciated	21,432,704	-	-	21,432,704
Less accumulated depreciation for:				
Water system	3,743,852	246,030	-	3,989,881
Sewer system	2,368,822	211,181	-	2,580,003
Machinery and equipment	707,383	96,831	-	804,214
Buildings and structures	639,511	33,398	-	672,908
Total accumulated depreciation	7,459,568	587,439	-	8,047,006
Total capital assets being depreciated, net	13,973,137	(587,439)	-	13,385,698
Business-type activities capital assets, net	\$ 14,028,319	1,139,157	-	15,167,475

Depreciation expense was charged to functions/programs of the primary government business-type activities was as follows:

Business-type activities:	
Water	\$ 316,829
Sewer	270,610
Total	\$ 587,439

Duchesne City
NOTES TO FINANCIAL STATEMENTS
 June 30, 2025

3-D. Long-term debt

Long-term debt activity for the governmental activities was as follows:

	Original Principal	% Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
2024 Trucks & Ranger Lease							
Matures 2/15/2028	\$ 272,929	5.20	\$ 241,869	-	13,832	228,036	14,576
2015 Roads Project							
Matured 6/30/2025	1,100,000	0.00	110,000	-	110,000	-	-
2009 New City Hall							
Matures 10/1/2041	742,000	0.00	442,000	-	25,000	417,000	25,000
Total governmental activity							
long-term liabilities			\$ 793,869	-	148,832	645,036	39,576

Debt service requirements to maturity for governmental activities are as follows:

	Loans			Leases			
	Principal	Interest	Total	Principal	Interest	Total	
2026	\$ 25,000	\$ -	\$ 25,000	2026	\$ 14,576	\$ 12,122	\$ 26,698
2027	25,000	-	25,000	2027	106,361	11,363	117,724
2028	25,000	-	25,000	2028	111,898	5,826	117,724
2029	25,000	-	25,000	Total	\$ 228,036	\$ 29,310	\$ 262,145
2030	25,000	-	25,000				
2031 - 2035	125,000	-	125,000				
2036 - 2040	125,000	-	125,000				
2041 - 2042	42,000	-	42,000				
Total	\$ 417,000	\$ -	\$ 417,000				

The City has outstanding bonds and other direct borrowings related to governmental activities totaling \$645,036, and related to business-type activities totaling \$5,358,782. The outstanding bonds and other direct borrowings are all secured with their respective revenues and/or property and equipment as collateral.

In the event of default on the bonds interest rates will increase significantly, and bond holders may appoint a receiver to manage revenues.

Duchesne City
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

3-D. Long-term debt (continued)

Long-term debt activity for the business-type activities was as follows:

	Original Principal	% Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
2023 Backhoe Lease							
Matures 4/20/2027	\$ 94,700	5.2	\$ 61,977	-	14,058	47,919	15,376
2024 Track Loader and Excavator Lease							
Matures 2/1/2028	175,968	5.2	140,999	-	27,640	113,359	29,076
2024 Trucks & Ranger Lease							
Matures 2/15/2028	168,018	5.2	156,018	-	8,514	147,504	8,934
2006 Sewer Revenue Bond							
Matures 4/1/2022	2,064,650	-	824,000	-	82,000	742,000	82,000
2016 SCADA							
Matures 1/1/2026	69,000	1.95	13,000	-	7,000	6,000	6,000
2006 Water Revenue Bond							
Matures 7/1/2034	644,000	-	202,000	-	26,000	176,000	26,000
2011 Water Revenue Bond							
Matures 1/1/2043	1,000,000	2.50	716,000	-	30,000	686,000	31,000
2013 Water Improvements							
Matures 7/1/2043	293,000	-	193,000	-	10,000	183,000	10,000
2017 Sewer Bond							
Matures 6/30/2050	2,700,000	2.50	2,439,000	-	87,000	2,352,000	88,000
2025 Water Bond							
Matures 1/1/2055	317,000	2.50	-	317,000	-	317,000	9,000
2025 Sewer Bond							
Matures 7/1/2055	588,000	2.50	-	588,000	-	588,000	-
Total business-type activity							
 long-term liabilities			\$ 4,745,994	905,000	292,211	5,358,782	296,386

Debt service requirements to maturity for business-type activities are as follows:

	Loans			Leases			
	Principal	Interest	Total	Principal	Interest	Total	
2026	\$ 252,000	\$ 25,626	\$ 277,626	2026	\$ 53,386	\$ 17,816	\$ 71,203
2027	263,000	30,290	293,290	2027	138,805	14,398	153,203
2028	264,000	27,341	291,341	2028	116,591	5,817	122,407
2029	265,000	24,784	289,784	Total	\$ 308,782	\$ 38,030	\$ 346,813
2030	266,000	23,730	289,730				
2031 - 2035	1,196,000	102,830	1,298,830				
2036 - 2040	851,000	76,576	927,576				
2041 - 2045	782,000	47,791	829,791				
2046 - 2050	624,000	16,919	640,919				
2051 - 2055	264,000	6,430	270,430				
2056	23,000	230	23,230				
Total	\$ 5,050,000	\$ 382,547	\$ 5,432,547				

Duchesne City
NOTES TO FINANCIAL STATEMENTS
 June 30, 2025

3-D. Long-term debt (continued)

Other long-term liabilities:

	Beginning	Increase (Decrease)	Ending
Net Pension Liability:			
Governmental	\$ 42,953	21,378	64,331
Business-type	14,631	7,594	22,225
Total	\$ 57,584	28,972	86,556

3-E. Interfund receivables, payables, and transfers

Interfund transfers:

	Transfers In	Transfers Out
General Fund	\$ -	275,000
Capital Projects Fund	250,000	-
Municipal Building Authority	25,000	-
Total	\$ 275,000	275,000

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund, that statute or budget requires to expend them and (2) move unrestricted revenues collected in the general fund to finance various programs accounted for in the other funds in accordance with budgetary authorizations.

NOTE 4 - OTHER INFORMATION

4-A. Risk management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The City participates in the Utah Local Government Trust, a public agency insurance mutual, which provides coverage for property damage and general liability. The City is subject to a minimal deductible for claims. There have been no significant reductions in insurance coverage from coverage in the prior year. Amounts of settlements have not exceeded insurance coverage in any of the past three fiscal years.

4-B. Rounding convention

A rounding convention to the nearest whole dollar has been applied throughout this report, therefore the precision displayed in any monetary amount is plus or minus \$1. These financial statements are computer generated and the rounding convention is applied to each amount displayed in a column, whether detail item or total. As a result, without the overhead cost of manually balancing each column, the sum of displayed amounts in a column may not equal the total displayed. The maximum difference between any displayed number or total and its actual value will not be more than \$1.

Duchesne City
NOTES TO FINANCIAL STATEMENTS
 June 30, 2025

4-C. Pension Plans

General Information about the Pension Plan

Plan description:

Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirement Systems are comprised of the following Pension Trust Funds:

Defined Benefit Plans

- Public Employees Noncontributory Retirement System (Noncontributory System) is a multiple employer, cost sharing, retirement system.
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple employer cost sharing public employer retirement system;

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Utah State Retirement Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S, Salt Lake City, Utah 84102 or visiting the website: www.urs.org/general/publications.

Benefits provided:

URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percentage per year of service	Cola **
Noncontributory System	Highest 3 Years	30 years any age	2.0% per year all years	Up to 4%
		25 years any age*		
		20 years age 60*		
		10 years age 62*		
Tier 2 Public Employees System	Highest 5 Years	4 years age 65	1.5% per year all years	Up to 2.5%
		35 years any age		
		20 years any age 60*		
		10 years age 62*		
		4 years age 65		

* with actuarial reductions

** All past-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.

Duchesne City
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

4-C. Pension Plans (continued)

Contributions: As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2025, are as follows:

<u>Utah Retirement Systems</u>	Employee Paid	Employer Contribution Rate	Employer Rate for 401(k) Plan
Local Government Noncontributory System			
15 - Tier 1 DB System	-	16.97	-
111 - Tier 2 DB Hybrid System	0.70	15.19	-
211 - Tier 2 401(k) Option	-	5.19	10.00

Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.

For the fiscal year ended June 30, 2025, the employer and employee contributions to the Systems were as follows:

<u>System</u>	Employer Contributions	Employee Contributions
Noncontributory System	\$ 27,403	-
Tier 2 Public Employees System	36,480	1,594
Tier 2 DC Only System	2,178	-
Total Contributions	\$ 66,060	1,594

Contributions reported are the URS Board approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

At June 30, 2025, we reported a net pension asset of \$0 and a net pension liability of \$86,556.

	(Measurement Date): December 31, 2024			Proportionate	
	Net Pension Asset	Net Pension Liability	Proportionate Share	Shre 12/31/2023	Change (Decrease)
Noncontributory System	\$ -	\$ 61,047	0.0192509%	0.0177871%	0.0014638%
Tier 2 Public Employees System	-	25,509	0.0085532%	0.0083876%	0.0001656%
Total	\$ -	\$ 86,556			

Duchesne City
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

4-C. Pension Plans (continued)

The net pension asset and liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2024, and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2025, we recognize pension expense of \$83,131.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 47,403	\$ 176
Changes in assumptions	13,569	3
Net difference between projected and actual earnings on pension plan investments	20,019	-
Changes in proportion and difference between contributions	3,861	1,357
Contributions subsequent to the measurement date	32,448	-
Total	\$ 117,300	\$ 1,535

\$32,448 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	Net Deferred Outflows (Inflows) of Resources
2025	\$ 37,121
2026	37,885
2027	(5,505)
2028	1,036
2029	5,702
Thereafter	7,078

Actuarial assumptions:

The total pension liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary increases	3.5 - 9.5 percent, average, including inflation
Investment rate of return	6.85 percent, net of pension plan investment expense, including inflation

Duchesne City
NOTES TO FINANCIAL STATEMENTS
 June 30, 2025

4-C. Pension Plans (continued)

Mortality rates were adopted from an actuarial experience study dated January 1, 2023. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate with projected improvement using the ultimate rates from the MP-2020 improvement scale using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the January 1, 2023, valuation were based on the results of an actuarial experience study for the period ending December 31, 2022.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best- estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	Expected Return Arithmetic Basis		
Assets class	Target Asset Allocation	Real Return Arithmetic Basis	Long Term expected portfolio real rate of return
Equity securities	35.00%	7.01%	2.45%
Debt securities	20.00%	2.54%	0.51%
Real assets	18.00%	5.45%	0.98%
Private equity	12.00%	10.05%	1.21%
Absolute return	15.00%	4.36%	0.65%
Cash and cash equivalents	0.00%	0.49%	0.00%
Totals	100.00%		5.80%
	Inflation		2.50%
	Expected arithmetic nominal return		8.30%

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.35% that is net of investment expense.

Discount rate:

The discount rate used to measure the total pension liability was 6.95 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate.

Duchesne City
NOTES TO FINANCIAL STATEMENTS
 June 30, 2025

4-C. Pension Plans (continued)

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate:

The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.85 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.85 percent) or 1-percentage-point higher (7.85 percent) than the current rate:

System	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Noncontributory System	\$ 258,178	\$ 61,047	\$ (104,282)
Tier 2 Public Employees System	76,189	25,509	(13,915)
Total	\$ 334,367	\$ 86,556	\$ (118,198)

Pension plan fiduciary net position:

Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.

Defined Contribution Savings Plan:

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b) and 408 of the Internal Revenue code. Detailed information regarding plan provisions is available in the separately issued URS financial report. The City participates in the following Defined Contribution Savings Plans with the Utah Retirement Systems:

- 401(k) Plan

Employee and employer contributions to the Utah Retirement Contribution Savings Plans for fiscal year ended June 30, were as follows:

	2025	2024	2023
401(k) Plan			
Employer Contributions	\$ 3,134	\$ 4,211	\$ 9,054
Employee Contributions	-	18,500	13,000

4-D. Subsequent events

Subsequent events have been evaluated through the date the financial statements were available to be issued. There have been no subsequent events that provide additional evidence about conditions that existed at the balance sheet date.

REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)

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Duchesne City
Notes to Required Supplementary Information
June 30, 2025

Budgetary Comparison Schedules

The Budgetary Comparison Schedule presented in this section of the report is for the City's General Fund.

Budgeting and Budgetary Control

The budget for the General Fund is legally required and is prepared and adopted on the modified accrual basis of accounting.

Original budgets represent the revenue estimates and spending authority authorized by the City Council prior to the beginning of the year. Final budgets represent the original budget amounts plus any amendments made to the budget during the year by the Council through formal resolution. Final budgets do not include unexpended balances from the prior year because such balances automatically lapse to unreserved fund balance at the end of each year.

Current Year Excess of Expenditures over Appropriations

For the year ended June 30, 2025, total actual expenditures did not exceed budgeted expenditures.

Changes in Assumptions Related to Pensions

There were no changes in the actuarial assumptions or methods since the prior actuarial valuation.

Duchesne City
**SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND**
 For the year ended June 30, 2025

	Budgeted Original	Budgeted Final	Actual	Variance with Final Budget
Revenues				
Taxes	\$ 865,881	\$ 893,945	\$ 925,254	\$ 31,309
Licenses and permits	84,750	84,750	74,266	(10,484)
Intergovernmental revenues	494,500	564,500	482,227	(82,273)
Charges for services	378,600	406,600	312,611	(93,989)
Interest	5,000	5,000	76,190	71,190
Miscellaneous revenue	98,705	98,705	40,292	(58,413)
Total revenues	1,927,436	2,053,500	1,910,840	(142,660)
Expenditures				
General government	398,900	448,400	426,894	21,506
Public safety	553,280	641,280	369,588	271,692
Highways and public improvements	541,600	548,300	239,629	308,671
Culture and recreation	690,700	739,700	580,027	159,673
Debt Service:				
Principal	129,000	129,000	110,000	19,000
Leases	-	13,832	13,832	-
Interest	10,000	21,168	20,174	994
Total expenditures	2,323,480	2,541,680	1,760,144	781,536
Excess (Deficiency) of Revenues Over (Under) Expenditures	(396,044)	(488,180)	150,696	638,876
Other financing sources and (uses)				
Sale of capital assets	-	-	-	-
Lease proceeds	-	-	-	-
Transfers in	471,600	471,600	-	(471,600)
Transfers out	(740,000)	(740,000)	(275,000)	465,000
Total other financing sources and (uses)	(268,400)	(268,400)	(275,000)	(6,600)
Net change in fund balances	(664,444)	(756,580)	(124,304)	632,276
Fund balances - beginning of year	758,881	758,881	758,881	-
Fund balances - end of year	\$ 94,437	\$ 2,301	\$ 634,577	\$ 632,276

Duchesne City
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
 June 30, 2025
 Last 10 Fiscal Years

	As of December 31,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Noncontributory Retirement System										
Proportion of the net pension liability (asset)	0.0192509%	0.0177871%	0.0163796%	0.0145064%	0.0171225%	0.0197583%	0.0252654%	0.0263206%	0.0276236%	0.0299210%
Proportionate share of the net pension liability (asset)	\$ 61,047	\$ 41,258	\$ 28,054	\$ (83,080)	\$ 8,783	\$ 74,466	\$ 186,047	\$ 115,318	\$ 177,377	\$ 169,309
Covered employee payroll	\$ 145,000	\$ 107,899	\$ 76,557	\$ 73,786	\$ 104,041	\$ 129,342	\$ 189,791	\$ 221,977	\$ 236,242	\$ 260,686
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	42.10%	38.24%	36.64%	-112.60%	8.44%	57.57%	98.03%	51.95%	75.08%	64.95%
Plan fiduciary net position as a percentage of the total pension liability (asset)	96.02%	96.90%	97.50%	108.70%	99.20%	93.70%	87.00%	91.90%	87.30%	87.80%
Tier 2 Public Employees Retirement System										
Proportion of the net pension liability (asset)	0.0085532%	0.0083876%	0.0096164%	0.0072159%	0.0073365%	0.0081591%	0.0068655%	0.0063700%	0.0064848%	0.0025240%
Proportionate share of the net pension liability (asset)	\$ 25,509	\$ 16,325	\$ 10,471	\$ (3,054)	\$ 1,055	\$ 1,835	\$ 2,940	\$ 562	\$ 723	\$ (6)
Covered employee payroll	\$ 253,122	\$ 216,878	\$ 209,748	\$ 133,885	\$ 117,280	\$ 113,440	\$ 79,944	\$ 62,363	\$ 53,181	\$ 16,335
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	10.08%	7.53%	4.99%	-2.28%	0.90%	1.62%	3.68%	0.90%	1.36%	-0.04%
Plan fiduciary net position as a percentage of the total pension liability (asset)	87.44%	89.58%	92.30%	103.80%	98.30%	96.50%	90.80%	97.40%	95.10%	100.20%

Duchesne City
SCHEDULE OF CONTRIBUTIONS

June 30, 2025
Last 10 Fiscal Years

	As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
Noncontributory System	2016	\$ 46,996	\$ 46,996	\$ -	\$ 254,444	18.47%
	2017	44,434	44,434	-	240,573	18.47%
	2018	35,968	35,968	-	194,737	18.47%
	2019	31,929	31,929	-	172,871	18.47%
	2020	18,492	18,492	-	100,117	18.47%
	2021	16,581	16,581	-	89,772	18.47%
	2022	14,139	14,139	-	76,551	18.47%
	2023	13,586	13,586	-	75,047	18.10%
	2024	23,694	23,694	-	131,851	17.97%
	2025	27,403	27,403	-	161,478	16.97%
Tier 2 Public Employees System*	2016	\$ 5,120	\$ 5,120	\$ -	\$ 34,324	14.92%
	2017	9,445	9,445	-	63,342	14.91%
	2018	9,960	9,960	-	65,949	15.10%
	2019	15,736	15,736	-	104,140	15.11%
	2020	17,479	17,479	-	111,766	15.64%
	2021	19,410	19,410	-	122,888	15.80%
	2022	27,113	27,113	-	168,987	16.04%
	2023	34,547	34,547	-	195,430	17.68%
	2024	34,759	34,759	-	216,194	16.08%
	2025	36,480	36,480	-	239,123	15.26%
Tier 2 Public Employees DC Only System*	2016	\$ -	\$ -	\$ -	\$ -	0.00%
	2017	-	-	-	-	0.00%
	2018	1,731	1,731	-	25,876	6.69%
	2019	4,403	4,403	-	65,806	6.69%
	2020	4,290	4,290	-	60,240	7.12%
	2021	4,657	4,657	-	69,614	6.69%
	2022	5,108	5,108	-	76,348	6.69%
	2023	5,897	5,897	-	82,644	7.13%
	2024	2,424	2,424	-	35,660	6.80%
	2025	2,178	2,178	-	35,061	6.21%

* Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems. Tier 2 systems were created July 1, 2011.

Contributions as a percentage of covered-payroll may be different than the board certified rate due to rounding and other administrative practices.

SUPPLEMENTAL INFORMATION

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Aycock, Miles & Associates, CPAs, P.C.

Certified Public Accountants

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Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Duchesne City Council

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and business-type activities of Duchesne City as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Duchesne City's basic financial statements, and have issued our report thereon dated January 30, 2026.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance & Other Matters

As part of obtaining reasonable assurance about whether Duchesne City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the city's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the city's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Aycock, Miles & Associates, CPAs

Roosevelt, Utah
January 30, 2026

Aycock, Miles & Associates, CPAs, P.C.

Certified Public Accountants

58 East 100 North (83-13) • Roosevelt, Utah 84066 • Phone (435) 722-5153 • Fax (435) 722-5095

Independent Auditor's Report on Compliance and Report on Internal Control Over Compliance as Required by the State Compliance Audit Guide

Council Members
Duchesne City, Utah

Report on Compliance

We have audited the Duchesne City's compliance with the applicable state compliance requirements described in the State Compliance Audit Guide, issued by the Office of the Utah State Auditor, that could have a direct and material effect on Duchesne City for the year ended June 30, 2025.

State compliance requirements were tested for the year ended June 30, 2025, in the following areas: budgetary compliance, fund balance, restricted taxes and other related restricted revenue, fraud risk assessment, governmental fees, enterprise fund transfers, reimbursements, loans and services, and crime insurance for public treasurers.

Opinion on Compliance

In our opinion, Duchesne City complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2025.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); and the *State Compliance Audit Guide* (Guide). Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Duchesne City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of Duchesne City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Duchesne City's government programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Duchesne City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Duchesne City's compliance with the requirements of the government program as a whole.

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In performing an audit in accordance with GAAS, Government Auditing Standards, and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Duchesne City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Duchesne City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide* but not for the purpose of expressing an opinion on the effectiveness of Duchesne City's internal control over compliance. Accordingly, no such opinion is expressed.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Guide and which is described in the Schedule of Findings and Management Responses. Our opinion on compliance is not modified with respect to these matters.

Government Auditing Standards require the auditor to perform limited procedures on Duchesne City's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and recommendations. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report On Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or to detect and correct noncompliance with a state compliance requirement on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a state compliance requirement will not be prevented or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the State Compliance Audit Guide. Accordingly, this report is not suitable for any other purpose.

Aycock, Miles & Associates, CPAs

Roosevelt, Utah
January 30, 2026

Schedule of Findings, Comments and Management Responses

Utah Compliance

- 2025-1 *Finding*—Expenditures of the MBA debt service fund exceeded its legally adopted budgeted amount.
- Criteria*— Per UCA-10-6-123, the City should spend within its legally adopted budget for each fund and department.
- Effect*—The City’s expenditures for various functions exceeded the amount as presented to the public in public hearing.
- Recommendation*—We recommend that the City review the budget to actual reports throughout the year and, if necessary, amend the budget for each fund.
- Management Response*—The City agrees with the auditor recommendations and will review the budget at year-end and amend the budget as necessary.

CHAPTER 9 - PURCHASING SYSTEM

1-9-1: DEFINITIONS:

Unless the context requires otherwise, the terms as used in this chapter, or the rules and regulations adopted pursuant to this chapter shall have the following meaning:

BIDDING: The procedure used to solicit quotations on price and delivery from various prospective suppliers of supplies, materials, equipment, and contractual services.

CONTRACTUAL SERVICES: Professional and nonprofessional service contracts including, but not limited to, architectural, attorney, auditing, banking, engineering, insurance, or other consulting contracts.

DEPARTMENT HEAD: The city council member who administers a department or his or her designee, or in the absence of such person, the mayor. The department head shall be responsible for maintaining a system of inventory for his department.

LOCAL CONTRACTOR OR VENDOR: A firm or individual having:

- A. A commercial office, store, distribution center, or other place of business located within the boundaries of Duchesne County, with an intent to remain on a permanent basis;
- B. A current Duchesne County or Duchesne City business license; and
- C. At least one employee physically present at the local business outlet.

PROVIDERS: Suppliers of services, which might be termed "personal services", to benefit clients or citizens of the city, which services otherwise might be performed by the city's own employees.

PURCHASE ORDERS: Official document used in committing city funds toward the purchase of supplies, materials, equipment, and contractual services.

REQUEST FOR PROPOSALS OR RFP: All documents, whether attached or incorporated by reference, utilized for soliciting proposals.

REQUISITION: Standard forms used by departments providing detailed information as to quantity, description, estimated price, recommended supplies, and signature authorization for requested purchases.

RESPONSIBLE BID: An offer, submitted by a responsible bidder to furnish supplies, materials, equipment, or contractual services in conformity with the specifications, delivery terms and conditions, and other requirements included in the invitation for bids.

RESPONSIBLE BIDDER: A bidder who submits a responsible bid and who has furnished, when requested, information and data to prove that his financial resources, production or service facilities, service reputation, and experience are adequate to make satisfactory delivery of the supplies, materials, equipment, or contractual services on which he bids; and who has not violated or attempted to violate any provisions of this chapter.

SUPPLIES, MATERIALS, AND EQUIPMENT: Any and all articles or things which shall be furnished to or used by any city department. (Ord. 11-01, 2-24-2011)

1-9-2: ADMINISTRATION:

The city council shall designate the mayor or other city official or employee to act as the city purchasing agent. The purchasing agent shall administer the purchasing system provided by this chapter. The purchasing agent is authorized to perform the duties and have powers concerning purchasing matters, except as limited by any subsequent section of this chapter, as following:

- A. Administer and maintain the purchasing system and other rules and regulations established by this chapter and other ordinances.
- B. Recommend to the city council such new or revised purchasing rules and regulations as desirable and in conformance with other statutory requirements, and to interpret, with legal advice, the provisions of this chapter and applicable statutes.
- C. Negotiate and recommend execution of contracts for the purchase of supplies, materials, equipment, and contractual services after consultation with department heads and other responsible city agents.
- D. Seek to obtain as full and open competition as possible on all purchases.
- E. Keep informed of current developments in the field of purchasing, i.e., prices, market conditions, new products, etc.
- F. Prescribe and maintain such forms as reasonably necessary to the operation of this chapter and other rules and regulations.
- G. Supervise the inspection of all city purchased supplies, materials, and equipment to assure conformance with specifications.
- H. Maintain a bidder's list, vendor's catalog file, and other records needed for the efficient operation of the purchasing system. (Ord. 11-01, 2-24-2011)

1-9-3: OPEN MARKET PROCEDURE:

- A. Purchases of supplies, materials, equipment or contractual services of an estimated cost in the amount of eight thousand dollars (\$8,000.00) to eighty thousand dollars (\$80,000.00), may be made in the open market pursuant to the procedure hereinafter prescribed:
1. Open market purchases shall, whenever possible, be based on at least two (2) written or verbal bids. A record of the two (2) bids shall be noted on the purchase requisition prior to submitting the requisition to the purchasing agent for review and approval.
 2. The written or verbal bids may be solicited from perspective vendors by written or telephone requests.
- B. Purchases of supplies, materials, equipment, or contractual services, of an estimated cost in the amount of one hundred dollars (\$100.00) to eight thousand dollars (\$8,000.00) may be made in the open market by the purchasing agent without bids being solicited. Although bids need not be solicited, the purchasing agent is required to obtain the goods at the lowest possible cost to the city.
- C. Purchases of supplies, materials, equipment, or contractual services, of an estimated cost in the amount of zero dollars (\$0.00) to one hundred dollars (\$100.00) may be purchased by city employees without a purchase order. However, anything ordered by telephone must have a purchase order.
- D. If it is expected that contractual services or the services of providers can be procured for a net cost to the city of less than eighty thousand dollars (\$80,000.00), the procedures specified in this section may be used. (Ord. 16-3, 3-28-2016)

1-9-4: COMPETITIVE BIDDING REQUIREMENTS:

Except as hereinafter provided, purchases of supplies, materials, equipment, and letting of service contracts shall follow one of the following procedures:

- A. Formal Bidding Procedure: Except as otherwise provided herein, purchases of supplies, materials, equipment, or contractual services of an estimated cost to the city greater than eighty thousand dollars (\$80,000.00) shall be by written contract with the lowest responsible bidder pursuant to the procedure hereinafter prescribed.
1. Approval Of Specifications: Prior to seeking sealed bids for equipment or contractual services having a unit cost in excess of eighty thousand dollars (\$80,000.00), the city council shall be required to authorize the commencement of the formal bidding procedure and to approve the specifications contained in the invitation to bid.
 2. Invitation For Bids: An invitation for bids shall be prepared by or under the direction of the purchasing agent and shall include the following information:
 - a. A description of the goods or services to be purchased or the work to be performed;
 - b. A description of all contract terms, conditions, and bid requirements applicable to the goods or services to be purchased or work to be performed;
 - c. A list of the criteria that will be used to evaluate the bid and no criteria may be used in bid evaluation that are not set forth in the invitation for bids;
 - d. A statement that the city reserves the right to reject any and all bids for any reason without liability.
 3. Notice Inviting Bids: Notice inviting sealed bids shall include a general description of the articles or services to be purchased, shall state where bid forms and specifications may be secured and the time and place for opening bids. All bid openings will occur after two o'clock (2:00) P.M. on the bid opening date.
 - a. Notices inviting sealed bids shall be published at least once in a newspaper of general circulation in the city at least ten (10) days before the date of the opening of the bids. Notices soliciting sealed bids from responsible prospective bidders shall also be mailed to interested qualified bidders who have requested their names to be included on a bidder's list for the type of articles or services to be purchased.
 - b. Notices advertising pending purchases shall also be posted in the city hall.
 4. Correction Of Bids: The purchasing agent may permit correction or withdrawal of inadvertently erroneous bids in appropriate circumstances before or after bid opening. Mistakes discovered before bid opening may be modified or withdrawn by written, telegraphic or facsimile notice received in the office designated in the invitation for bids prior to the time set for bid opening. After bid opening, corrections in bids shall be permitted only to the extent that the bidder can show by clear and convincing evidence that a mistake of a nonjudgmental character was made, the nature of the mistake, and the bid price actually intended. After the bid opening, no changes in bid prices or other provisions of bids prejudicial to the interest of the city or fair competition shall be permitted. Any decision to permit the correction or withdrawal of bids shall be supported by a written determination prepared by the purchasing agent.
 5. Bid Opening Procedure: Sealed bids shall be submitted as designated in the notice with the statement "Bid for (Item)" on the envelope along with the bid number, time, and date submitted. Bids shall be opened by Duchesne City in public at the time and place stated in the public notice.

6. **Rejection Of Bids:** The city shall reserve the right to accept or reject all bids or any portion thereof in the interest of the city. If all bids are rejected, the city may readvertise for bids pursuant to the procedure described in this chapter. Where a bid exceeds available funds and time or economic considerations preclude resolicitation of work or purchase of a reduced scope or quantity, the purchasing agent may negotiate an adjustment of the bid price, including changes in the bid requirements, with the lowest responsible bidder, in order to bring the low bid within the amount of available funds.
7. **Award Of Contracts:** Bids shall be evaluated based on the requirements set forth in the invitation for bids, which may include criteria to determine acceptability such as inspection, testing, quality, workmanship, delivery, and suitability for a particular purpose. Contracts shall be awarded by the city council to the lowest responsible and responsive bidder whose bid meets the requirements and criteria set forth in the invitation for bids, unless otherwise provided for in this chapter.
8. **Performance Bonds:** Before entering into a contract, the city will require the awarded bidder to provide a performance and payment bond for one hundred percent (100%) of the service or project.
9. **Preference For Local Contractor Or Vendor:**
 - a. In awarding bids for public work or for the procurement of supplies or services, preference shall be given to local contractors or vendors unless such preference is prohibited by federal law or by the terms of a federal grant or loan, the proceeds of which are used to fund the public work or procurement of supplies and services.
 - b. If a low bid is submitted by a non preferred bidder, the bid may be awarded to a local contractor or vendor if the local contractor or vendor's bid is within five percent (5%) of the low nonpreferred bid, and if the local contractor agrees in writing, within seventy two (72) hours after notification that it is the qualified preferred bidder, to meet the low bid. Such notice shall contain the exact bid submitted by the non preferred bidder, and the purchasing agent shall enter into no contract until seventy two (72) hours have elapsed after notification to the local contractor or vendor.
 - c. In order to meet the above noted criteria, the local business must perform, at a minimum, thirty five percent (35%) of the total contract price. This number may be adjusted based on a specific project at the sole discretion of the city council.
- B. **Competitive Proposals Procedure:** When the purchasing agent determines that the use of the formal bidding procedure is either not practicable or not advantageous to the city, a contract may be entered into by use of this competitive proposals procedure.
 1. **Request For Proposals:** Competitive proposals shall be solicited through a request for proposals ("RFP").
 2. **Notice Inviting Proposals:** Notice inviting proposals shall include a general description of the articles or services to be purchased, shall state where the RFP may be secured, and the time and place for opening proposals. All proposal openings will occur after two o'clock (2:00) P.M. on the proposal opening date.
- a. Notices inviting proposals shall be published at least once in a newspaper of general circulation in the county at least ten (10) days before the date of the opening of the proposals. Notices soliciting proposals from responsible prospective offerors shall also be mailed to interested qualified offerors who have requested their names to be included on an offeror's list for the type of articles or services to be purchased.
- b. Notices advertising pending purchases shall also be posted in the city hall.
 3. **Evaluation Criteria:** In order to establish maximum practicable competition, the RFP shall state the relative importance of price and other evaluating criteria. No criteria may be used in an RFP that is not set forth in the RFP.
 4. **Receipt Of Proposals:** Proposals shall be opened so as to avoid disclosure of the contents to competing offerors during the process of negotiation.
- a. A register of proposals shall be prepared containing the name of each offeror, and a description sufficient to identify the item offered.
- b. The register shall be open for public inspection after the contract is awarded.
 5. **Discussions With Offerors:** As provided in the RFP, discussions may be conducted with responsible offerors who submit proposals for the purpose of assuring full understanding of, and responsiveness to, the solicitation requirements.
- a. Responsible offerors shall be accorded fair and equal treatment with respect to any opportunity for discussion and revision of proposals, and revisions may be permitted prior to the award of the contract for the purpose of obtaining best and final offers.
- b. In conducting discussions, there shall be no disclosure of any information derived from proposals submitted by competing offerors.
 6. **Award:** Award shall be made to the responsible offeror whose proposal is determined in writing by the city council to be the most advantageous to the city, taking into consideration price and the evaluation criteria set forth in the RFP.
 7. **Cancellation And Rejection:** Each RFP issued by the city shall state that the RFP may be canceled at any time and that any proposal may be rejected in whole or in part in the best interest of the city. Notice of cancellation shall be sent to all offerors that have responded to the RFP. Reasons for rejection shall be provided upon receiving a request from an unsuccessful offeror.

C. Professional Service Contract Procedure: Contracts for professional services shall be awarded at the discretion of the city council to include, but not be limited to, the following services: architectural, attorney, auditing, banking, engineering, or insurance.

Contracts shall be awarded at the discretion of the city council based on the evaluation of the professional qualifications, service ability, cost of service, and other criteria deemed applicable by the city council.

D. Public Improvements: Whenever the city council contemplates making any new improvements within the city, if the estimated cost of the improvements is less than the bid limit as that term is defined in section 11-39-101(1) of the Utah code, as amended, the city may make the improvement without calling for bids for making the same. If the estimated cost of the proposed improvement exceeds the bid limit, procedures will be followed as outlined in subsection A of this section. If after twice advertising as provided in subsection A3 of this section, no bid is received that is satisfactory, the city council may proceed under its own direction to make the improvements. (Ord. 16-3, 3-28-2016)

1-9-5: LOWEST RESPONSIBLE BIDDER:

A. Considerations: In awarding an order or a contract to the lowest responsible bidder, the city shall consider, in addition to price:

1. The quality of supplies offered;
2. The ability, capacity, and skill of the bidder to perform the contract or provide the supplies or service required;
3. Whether the bidder can perform the contract or provide the supplies promptly, or within the time specified, without delay or interference;
4. The sufficiency of the bidder's financial resources and the effect thereof on his ability to perform the contract or provide the supplies or services;
5. The character, integrity, reputation, judgment, experience, and efficiency of the bidder;
6. The quality of the bidder's performance on previous orders or contracts for the city or others;
7. The ability of the bidder to provide future maintenance and service, where such maintenance and service is essential;
8. The possession or ability to obtain all necessary city and state licenses either at the time of the bid or before doing business with the city, as specified by the contracting agent;
9. The bidder's ability to work cooperatively with the city, including, without limitation, whether the bidder has previously failed to comply with city agreements or other requirements relating directly or indirectly to the subject of the contract, nonpayment of sums due to the city, poor working relationships with or adversarial actions against the city, suspension, or other proceedings by the city against the bidder, or failure to assist the city in determining responsibility;
10. Other criteria as set forth in the invitation for bids.

B. Award To Other Than Low Bidder: When the award is not given to the lowest bidder, a statement of the reasons therefore shall be presented in writing by the department head or designated employee involved, sent to and approved by the city council. A full and complete statement of the reasons the award shall be prepared by the purchasing agent and filed with the other papers relating to the transaction. (Ord. 11-01, 2-24-2011)

1-9-6: APPEALS AND REMEDIES:

A. Filing Protest: Any actual or prospective bidder, offeror, or contractor who is aggrieved in connection with the solicitation or award of a contract may protest to the city council. A protest with respect to an invitation for bids shall be submitted in writing prior to the opening of bids or the closing date for proposals, unless the aggrieved person did not know and should not have known of the facts giving rise to the protest prior to bid opening or the closing date for proposals. The protest shall be submitted in writing within five (5) working days after the aggrieved person knows or should have known of the facts giving rise thereto.

B. Proceed With Procurement: After a protest is received, the city may proceed with the procurement except that the purchasing agent may suspend the procurement process for so long as he or she determines is appropriate.

C. Protest Procedure: In reviewing the protest the city council may:

1. Designate another individual to assist in reviewing the matter, which assistance may include finding facts, analyzing the protest, and making recommendations.
2. Request additional information from the protesting party or from other persons to make a determination. The protesting party shall provide all requested information reasonably needed to decide the protest except information that is protected from disclosure by law, or which could reasonably be expected to result in unfair competitive injury to the protestor in spite of the protections for the protestor provided by law.

D. Decision On Protest:

1. The city council shall promptly issue a written decision regarding any protest or contract controversy if it is not settled by a mutual agreement. The decision shall state the reasons for the action taken and inform the protestor, contractor, or prospective contractor of the right to judicial or administrative review as provided in this chapter.
2. This decision shall be effective until stayed or reversed on appeal. A copy of the decision under subsection D1 of this section shall be mailed or otherwise furnished immediately to the protestor, prospective contractor, or contractor. The decision shall be final and conclusive unless the protestor, prospective contractor, or contractor commences an action in court in accordance with section 63G-6-815 of the Utah procurement code, as amended.
3. If the city council does not issue the written decision regarding a contract controversy within sixty (60) calendar days after submission of the written protest, or within such a longer period as may be agreed upon by the parties, then the contractor may proceed as if an adverse decision had been received.

E. Final Decision: Once a final decision has been issued, if an action is not commenced in district court pursuant to section 63G-6-815 of the Utah procurement code, within fourteen (14) calendar days after receipt of a final administrative decision the city council's decision is final and unappealable.

F. Application Of Utah Procurement Code: The city adopts the Utah procurement code only to the extent indicated in subsections D and E of this section. Unless otherwise specified herein, no other provision of the Utah procurement code applies to the city's purchasing system and all city purchases must be made in compliance with the terms of this chapter. (Ord. 11-01, 2-24-2011)

1-9-7: EXEMPTIONS TO COMPETITIVE BIDDING REQUIREMENTS:

A. Uniqueness: Contracts which by their nature are not adapted to award competitive bidding, such as contracts for items which may be purchased from a single source only, contracts for repair and maintenance of equipment already owned by the city which may be most efficiently performed by the originator of the equipment or its agent, contracts for the purchase of used equipment or items that are unique as to quality, condition, and price, or contracts for a particular brand of equipment or product which is uniquely suited to the city's needs by reason of training of its personnel or compatibility with existing equipment, shall not be subject to the competitive bidding requirements of this chapter.

B. Auctions, Closeouts, Bankruptcy Sales: If the purchasing agent determines that supplies, materials, or equipment can be purchased at any public auction, closeout sale, bankruptcy, foreclosure, or other similar sale, and if the city council makes a finding that such purchase can be made at a cost below the market cost in the city, the purchase may be made without complying with the competitive bidding requirements of this chapter if otherwise allowed by law.

C. Emergency Purchases: In all cases where there is an immediate need for any material or supplies, goods, wares, or merchandise by any department of the city, the department head or designated employee shall write on his or her requisition to the purchasing agent, the words, "For Emergency Purchases"; and, when a requisition so marked is received by the purchasing agent, it shall be the purchasing agent's duty to give his or her immediate attention to the requisition. In the event that an emergency should arise after office hours that requires immediate action on the part of the city department involved for the protection of the best interest of the city, or should such a situation arise on a Saturday, Sunday, or holiday, and where it is not possible or convenient to reach the purchasing agent, any necessary purchase shall be made by the city department for which the purchase is necessary. The purchase shall be reported to the purchasing agent at the first of the next business day. Publication notices may be waived for emergency purchases. However, the purchasing agent must demonstrate a reasonable effort to contact two (2) or more vendors for price quotations. An "emergency" is any fact, circumstance or situation which threatens injury or damage as the result of any happening or circumstance which would delay the work of the city in such a matter as to vitally affect life, health, or convenience of the public. (Ord. 11-01, 2-24-2011)

1-9-8: INTERLOCAL AGREEMENT IN LETTING OF CONTRACT FOR COMMODITIES OR SERVICES:

The city shall have the power to enter into joint purchase agreements with any or all other public agencies within the state for the purchase of any commodity or service wherein it is determined by the city council to be in the best interest of the city. (Ord. 11-01, 2-24-2011)

502 Work Schedules

Effective Date: 12/9/2025

Revision Date:

Normal office hours for Duchesne City are seasonal. Office hour changes are subject to daylight savings time and payroll schedules:

Office Personnel Only

- From March to November: 7am to 5:30pm, Monday through Thursday
- From November to March: 8am to 4:30pm, Monday through Friday

Public Works Only

- From March to November: 6am to 4:30pm, Monday through Thursday
- From November to March: 1 employee will work 6:30am to 5pm, Monday through Thursday; 1 employee will work 6:30am to 5pm, Tuesday through Friday; the remaining employees will work 7am to 3:30pm, Monday through Friday.

*These schedules are subject to change depending on the needs of the city and its residents and as determined by the mayor, city council, and supervisor.

Each employee shall, during hours of operation, devote their whole time, attention, and efforts to his/her office or employment and the requirements of their position. During operating hours, employees may not be required to perform any service except for the benefit of the city.

The official hourly “work week” for Duchesne City shall be forty (40) hours per week. Employees working at least forty (40) hours per week are considered full-time eligible employees, not including meal periods. Employees working twenty-nine (29) hours or less per week are considered part-time ineligible employees, not including meal periods.

Direct supervisors are responsible for providing appropriate coverage to accommodate these schedules. The mayor and/or City Council will determine the scheduled hours of work upon recommendation of direct supervisors and based on the seasonal needs of the City.

A paid fifteen-minute break is authorized for each full-time employee, twice daily; one in the morning and one in the afternoon. These periods should be scheduled so as not to interfere with regular working operations. One (1) thirty (30)-minute unpaid lunch period is allotted to each full-time employee, during which an employee will be relieved of all duties and responsibilities. This lunch period will not be counted as hours worked. All breaks and lunches taken by part-time employees are to be considered unpaid, unless the part-time employee is under the age of eighteen (18). In this case, Utah State law requires the following:

- Minor Break: At least thirty (30) minutes for an unpaid lunch period no later than five (5) hours into the workday for employees under eighteen (18). Employees must also be given at least a ten (10)-minute rest break for every (4) hours worked and cannot work three (3) + consecutive hours without at least a ten (10)-minute break.

PROPOSED CHANGE

502 Work Schedules

Effective Date: 12/9/2025

Revision Date:

Normal office hours for Duchesne City are established on a year-round basis as follows:

Office Personnel Only

- Monday through Thursday: 7:00 a.m. to 5:30 p.m.

Public Works Only

- Monday through Thursday: 6:00 a.m. to 4:30 p.m.

Duchesne City offices are generally closed on Fridays, except as required for essential services, emergencies, or as otherwise directed by the mayor, city council, or supervisor.

*These schedules are subject to change depending on the needs of the city and its residents and as determined by the mayor, city council, and supervisor.

Each employee shall, during hours of operation, devote their whole time, attention, and efforts to his/her office or employment and the requirements of their position. During operating hours, employees may not be required to perform any service except for the benefit of the city.

The official hourly "work week" for Duchesne City shall be forty (40) hours per week. Employees working at least forty (40) hours per week are considered full-time eligible employees, not including meal periods. Employees working twenty-nine (29) hours or less per week are considered part-time ineligible employees, not including meal periods.

Direct supervisors are responsible for providing appropriate coverage to accommodate these schedules. The mayor and/or City Council will determine the scheduled hours of work upon recommendation of direct supervisors and based on the seasonal needs of the City.

A paid fifteen-minute break is authorized for each full-time employee, twice daily; one in the morning and one in the afternoon. These periods should be scheduled so as not to interfere with regular working operations. One (1) thirty (30)-minute unpaid lunch period is allotted to each full-time employee, during which an employee will be relieved of all duties and responsibilities. This lunch period will not be counted as hours worked. All breaks and lunches taken by part-time employees are to be considered unpaid, unless the part-time employee is under the age of eighteen (18). In this case, Utah State law requires the following:

- Minor Break: At least thirty (30) minutes for an unpaid lunch period no later than five (5) hours into the workday for employees under eighteen (18). Employees must also be given at least a ten (10)-minute rest break for every (4) hours worked and cannot work three (3) + consecutive hours without at least a ten (10)-minute break.

PROPOSAL: MUNICIPAL ANIMAL COMPLIANCE & PUBLIC SAFETY FRAMEWORK

To: City Council & Mayor

Date: February 2026

I. EXECUTIVE SUMMARY

The City currently operates an "informal" animal response system that creates significant legal and financial exposure. This proposal outlines a professional, three-pillar framework to reduce liability, support law enforcement, and provide a self-funding solution for stray animal management.

II. THE PROBLEM: THE RISKS OF THE STATUS QUO

Liability: Allowing untrained residents to hold stray animals on private property creates "uninsured" risks for the City.

Law Enforcement Drain: Sheriff Deputies are often pulled away from high-priority calls to wait for animal transport or resolution, sometimes for 3+ hours

"The Shelter Gap": When contract shelters are full, the City has no legal place to secure a dangerous or stray animal.

III. STRENGTHENING THE SHERIFF CONTRACT

The City currently contracts with the Sheriff for animal control, yet local response remains inconsistent due to the County's wide coverage area. This proposal provides the "Missing Link" in current contract negotiations:

Increased Deputy Efficiency: By providing a City Pod, the City reduces the "time-per-incident" for Deputies. Instead of a Deputy being "out of service" for 3 hours while waiting for a solution, they are back on patrol in 10 minutes.

Defined Boundaries: This plan clearly defines what the Sheriff does (Enforcement/Aggressive Dogs) versus what the City does (Documentation/Holding/Local Return-to-Owner). Cost

Justification: Having a local Liaison and a Pod gives the City a "Safety Net." If the Sheriff contract changes or costs increase, the City is not left with "zero planning." We will have our own infrastructure and records already in place.

III. THE SOLUTION: THE THREE-PILLAR SYSTEM

Pillar 1: The "City Pod" (Infrastructure)

A secure, short-term holding unit located at the City Maintenance Yard.(See attached suggestions)

Purpose: A "Safe Drop Zone" for the Sheriff and residents.

Efficiency: Allows Deputies to "Drop and Go," returning to patrol in 10 minutes.

Self-Service: Includes a keypad-access kennel so residents can secure a dog after-hours without requiring a staff call-out.

Pillar 2: The "Compliance Registry" (The Book of Records)

A formal database tracking every incident by address and owner.(See proposed forms attached)

Accountability: Moves the City from "Neighbor Feuds" to "Defensible Records."

Legal Protection: Provides the "Chain of Custody" needed for citations or dangerous dog hearings.

Pillar 3: Professional Oversight (The Liaison)

A part-time (15hr/wk) specialist to manage the system.

Scope: Morning patrols, Pod sanitation when on shift, and Registry updates.collection of information to present cases for sheriff reports, and education opportunities for the public to help them contain dogs.

Buffer: Acts as the professional interface between the City and frustrated residents.

IV. DAILY OPERATIONS & MAINTENANCE

The Pod is designed to be a "Processing Center," not a long-term shelter.

Rapid Resolution: Using chip scanners and the Registry, most dogs are returned to owners within 24 hours.

Sanitation: High-pressure "wash-down" design allows for 15-minute cleaning. Staffing: Can be managed by the Liaison or integrated into Maintenance staff "rounds."

V. THE "OVERFLOW" STRATEGY

To ensure the Pod never becomes "permanently full" when the contract shelter is at capacity:

72-Hour Hold: Strict limits on holding time. Sheriff can move the dog to the shelter if needed

or

Rescue Partnerships: Maintaining a "Pull List" of 501(c)(3) private rescues to take dogs when the shelter is full.

Financial Incentive: A \$25/day Boarding Fee encourages owners to retrieve pets immediately.

VI. PROPOSED FEE SCHEDULE (REVENUE MODEL)

This program is designed to be self-sustaining through owner accountability.

Initial Impound Fee \$50.00 Covers capture and intake labor.

Daily Boarding Fee \$25.00 Covers food and sanitation labor.

Abandonment Fine \$500.00 Deterrent for illegal dumping at the Pod.

VIII. FAQ: COMMON CONCERNS

Q: Can owners get dogs back at 3:00 AM?

A: No. Releases occur only during City Hall business hours after fees are paid. This prevents late-night conflict. Fees can be put on an electronic payment system for times when liaison is on duty and city is closed.

Q: What about people just tagging Liaison on Facebook for dogs?

A: The Liaison only responds to official calls through Dispatch to ensure a legal record. All reports from citizens can also go through the compliance book for the liaison to check on shift.

Q: Who cleans the Pod? A: It is a 15-minute hose-down. Labor is funded by the \$25/day boarding fees collected from owners. Can be done using 3 tools: 1. Just Serve as a service project potential 2. City maintenance? 3. Liaison. A sheet can be maintained to ensure it has been cared for but this way it is covered in case of absence.

IX. PERSONNEL & THE COOPERATIVE FRAMEWORK

This program is designed as a collaborative effort between the City and the community. By distributing responsibilities, we ensure the program is sustainable and doesn't rely solely on one individual.

- **The Animal Compliance Liaison (Technical and Safety Lead):** A part-time City employee who serves as the professional bridge between the City and the Committee. The Liaison managed the "high-liability" tasks: operating the City vehicle, maintain the City Pod facility, and handling microchip scanning and

formal incident logging. Also coordinating with the Sheriff as needed to hand over reports/files for enforcement. The Liaison can also ensure education on containment methods by providing “Responsible Owner coaching”.

- **The Animal Advisory Committee (Community and Outreach Lead):** A volunteer board that managed the “high-touch” community tasks. Their role is to prevent the Pod from becoming overcrowded by:

Rapid Return to Owner : Networking through social media and with the Liaison to find owners immediately, often getting a dog home before the Liaison even needs to utilize the Pod. While assisting in identifying those who may need Liaison assistance.

Cat Advocacy: Serving as the primary point of contact for feline concerns: coordinating directly with rescues and fosters to keep cats out of municipal infrastructure.

Strategic Partnership: Working in tandem with the Liaison as consultant to identify grants for needed items including the Pod, foster resources, ensuring the program remains a flexible, community-driven success.

IX. RECOMMENDATION FOR ACTION

The Council is requested to:

Approve a 90-Day Pilot Program.

Designate space at the Maintenance Yard for the City Pod.

Authorize the PR Campaign (Welcome Letter) to set new community standards

.ADDENDUM A: THE CITY POD (Integrated Holding Unit)

Model: 4x8 or 8x10 Professional Shed-style Kennel.

Specifications for Municipal Use:

- **Interior "Shed" Area:** Insulated 4x4 room to protect animals from Utah winter/summer extremes.
- **Hose-Down Flooring:** Seamless, non-porous poly flooring throughout. This allows for total sanitation in minutes using a high-pressure hose.
- **Exterior Run:** 8-gauge black-coated wire (climb and chew resistant).
 - **Logistics:** Built on a "Skid" system. It can be delivered by trailer and placed on a gravel pad at the Maintenance Yard. No building permit or permanent foundation required.

Estimated Cost: \$3,500 – \$5,000

Asset Value: This is a 20-year asset. If the program ends, the City can sell this unit for 80% of its value or repurpose it as a secure storage shed.

The "City Pod" Visual Addendum

Description for the Council:

This is a 6' x 12' modular, galvanized steel unit. It features a slanted metal roof for weather protection and a raised flooring system (or can be bolted directly to a sloped concrete pad). The 'wash-down' design allows for sanitation in under 10 minutes without the operator needing to enter the enclosure.

Potential Purchase Links

1. <https://theshedcenter.com/product/6x10-dog-kennel>

Approx cost 5700.00 (potential shipping ?) or build one using prefab shed with outdoor kennel attached mountain on concrete that can be based down from the outside. The pod can be cleaned from the outside so no need for touching a dog in the facility is needed.

It may take some research further but essentially a shed with a covered dog run on concrete slab where a hose can be used from the outside to hose it down. Ideally with a drainage system but can be surrounded by pea gravel if needed, and part of the shed can be used to store supplies needed. It could also potentially have a combo type lock so that dispatch could give the ability to put a dog in if needed for public access so it can only be accessed with permission and in dog immediate needs.





EXHIBIT B: SAMPLE COMPLIANCE REGISTRY

This registry turns "neighbor complaints" into admissible legal evidence. The liaison can use it to compile records for the sheriff to enforce, and identify those who may need guidance on containment. Every dog that enters the Pod is logged to create a "Strike System" for enforcement.

Date	Incident ID	Owner Name / Address	Violation	Action Taken
02/10/26	2026-001	John Doe (123 Main)	Dog At Large	Written Warning 02/15/26
	2026-004	Jane Smith (456 Oak)	Livestock Harass	\$250 Fine + Sheriff 03/02/26
	2026-012	John Doe (123 Main)	Dog At Large (2nd)	\$100 Fine + Impound
03/12/26	2026-015	John Doe (123 Main)		

APPENDIX C: ANIMAL COMPLIANCE INCIDENT REPORT - This form allows residents to have a recourse when they find a lost dog. Ideally if we have them attach a picture, it helps build cases for dogs who are repeat offenders, and provides information for the Liaison to help return the dog with further education if needed.

Official Record of the City Animal Compliance Program

INSTRUCTIONS: This form must be completed for every stray intake, bite report, or nuisance complaint. Once filed, this becomes a permanent entry in the Compliance Registry to track repeat offenders and enforce City fee schedules.

1. INCIDENT OVERVIEW

Date of Incident: _____ Time: _____

Location Found/Occurred: _____

Reporting Party: Resident Sheriff City Liaison Other: _____

Case Number (Office Use Only): _____

2. ANIMAL IDENTIFICATION

Species/Breed: _____ Color/Markings: _____
Sex: Male Female Unknown Collar/Tags? Yes No

No

Microchip Number (Scanned at Intake): _____ Condition of Animal: Healthy Injured Aggressive Malnourished

3. VIOLATION TYPE

- Dog at Large (1st Offense) Nuisance (Barking/Waste)
- Dog at Large (Repeat) Livestock Harassment/Damage
- Aggressive Behavior/Bite

4. OWNER INFORMATION (IF KNOWN)

Name: _____ Phone: _____

Address: _____

5. DISPOSITION & FEES

Pod Intake Time: _____ Pod Exit Time: _____

Total Days Boarded: _____ x \$25.00/day = _____

Impound/Fine Amount: _____

Proof of Payment Received? Yes (Receipt #: _____)

Released To: Owner Rescue County Shelter

OFFICER/LIAISON NARRATIVE:

(Briefly describe the incident, capture method, and owner interaction)

Official Incident report: ID# _____ Date: _____ Time: _____
Location: _____

DEAR RESIDENT,

An animal matching the description of one residing at this address was found in violation of City Ordinance. **Our primary goal is the safety of your pet and the community.** We want to help you resolve this issue permanently so you can avoid the fines and penalties associated with the City's progressive enforcement policy!

NATURE OF INCIDENT:

- Animal At large: Found off-property/ unsecured.
- Nuisance/Noise: Continuous barking
- Safety concern: Interference with public right of way, livestock, or wildlife

ACTION TAKEN BY LIAISON:

- COURTESY RETURN: Your pet was found and returned to your property as a courtesy. This serves as your **Official First Warning.**
- SECURED FOR SAFETY: Your pet was secured for its safety and is being cared for at the **City Pod.** Please contact the Liaison or the city during business hours immediately for a reunion.

COMPLIANCE CONSULTATION:

City Ordinance follows a progression of: 1: Warning - 2. Fine - 3 Fine - 4. Removal. **I am here to help you stay at Step 1!** We are offering you a Complimentary Compliance Consultation. I will work with you to identify the root cause of the "breakout" (ex. Gate hardware, digging, anxiety etc) and provide professional guidance on securing your property.

Successful completion of a consultation demonstrates "Good Faith" compliance to the City and may result in the waiving of your first time impound fee. (the first warning). The first consultation is provided free of charge. Additional consultations needed may incur a fee.

RECLAMATION AND CONTACT:

To reclaim an impounded animal or to schedule your consultation, please contact **(LIAISON NAME:) City Animal Compliance Liaison**

PHONE: **EMAIL:**

FEES: (if applicable)

IMPOUND FEE: 50.00 (waivable on first offense upon consultation)

DAILY BOARDING: 25.00 (all fees must be paid at City Hall, proof of ownership and microchip or license required for release.)

This program is a collaborative effort between the City Liaison and the Animal Advisory Committee to ensure a safe, pet-friendly community!