



MILFORD CITY COUNCIL NOTICE AND AGENDA

PUBLIC NOTICE IS HEREBY GIVEN that the City Council of Milford, Utah will hold a regular meeting at **4:00 PM** at the **Milford City Administrative Office, Council Chambers, 26 South 100 West, Milford, Utah** for the purposes described below on **Tuesday, February 17, 2026.**

1. **MAYOR'S WELCOME & CALL TO ORDER:** Roll Call & Pledge of Allegiance
2. **CONFLICTS OF INTEREST** – Declaration of any potential conflicts of interest relating to agenda items
3. **VISITORS**
 - a. Rusty Long and Chancey Carter, Fervo Energy: Discuss project (street pavement)
 - b. Shawn Dickens, Brahma Group: Discuss New RV Park Proposal
 - c. Jeff Harkness, Harkwilde Maintenance: Fire hydrant maintenance and repair services
4. **CONSENT ISSUES**

Presentation of Financial Report January 2026, approval of bills and payroll, and approval of minutes for January 20, 2026 Regular Council Meeting, minutes of February 6, 2026 Special Work Session
5. **NEW BUSINESS**
 - a. Approval of Engagement Letter with Hinton Burdick for Audit of FY 2025-2026
 - b. Approval to hire lifeguards for 2026
 - c. Discuss Copper Road between Highway 257 and 300 West
 - d. Discuss installation of stop sign at 800 South and 200 West
 - e. Presentation and consideration of bids for scrap metal
6. **OLD BUSINESS**
 - a. Update: America250
7. **ORDINANCE AND RESOLUTIONS**
 - a. Ordinance 2-2026 "IOOF Cemetery Plots Policy Approval"
8. **STAFF REPORTS AND COMMENTS**
 - Leo Kanell, City Attorney
 - Benjamin Stewart, City Foreman
 - Makayla Bealer, City Administrator
 - Lisa Thompson, Zoning Administrator
 - Monica Seifers, City Recorder
9. **COUNCIL REPORTS AND COMMENTS**
 - Nolan Davis, Mayor: Economic Development; Public Safety
 - Russell Smith: Public Works
 - Ian Spaulding: Recreation; Buildings
 - Scott Symond: Library; Streets/Drainage
 - Les Whitney: City Parks/Cemetery; Equipment
 - Tayson Willis: Airport; Land Use

10. ADJOURNMENT

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

CERTIFICATE OF DELIVERY & POSTING

I, Monica D. Seifers, duly appointed and acting City Recorder do hereby certify that the above Notice and Agenda was posted in three public places within the Milford City Limits on this 12th day of February, 2026. These public places being 1) Milford City Office; 2) U.S. Post Office; and 3) Milford Public Library. The foregoing Notice and Agenda was also delivered to each member of the governing body and posted on www.utah.gov/pm and linked to www.milfordcityutah.com and the Milford City Facebook page.

In compliance with the Americans with Disabilities Act, the City of Milford will make efforts to provide reasonable accommodations to disabled members of the public in accessing City programs. Request for assistance can be made by contacting the City Recorder at 435.387.2711 at least 24 hours in advance of the meeting to be held.
****City Council Members or the Mayor may participate in the public meeting electronically and/or telephonically.**



Milford City Council Agenda Request Form

This form must be submitted by Noon the Wednesday prior to the Council Meeting

REQUESTOR'S NAME (Print legibly): Charley Carter

ORGANIZATION (if applicable): Fervo Energy

ADDRESS: 1345 N Highway 257

PHONE: _____ CELL PHONE: 435 310 0356

E-MAIL ADDRESS: charley.carter@ferro-energy.com

To be used if additional information is required and to provide you a copy of agenda. Agenda will also be posted on www.utah.gov/pmn. You may Subscribe to Milford City Council notices using this website. By subscribing, you will be notified of all postings made by Milford City Council to the website, in compliance with Utah State Law.

Date Requesting to Attend 2/17/20 Amount of Time Requested _____

TOPIC TO BE ADDRESSED (Your description must identify the subject matter of your appearance in sufficient detail to alert the public what topic you will discuss and what **action** you are requesting of the Council) :

Paving requirements associated with the
proposed office development on the parcel south of
West Copper Road.

IS YOUR PRESENTATION REQUIRING ACTION OF THE COUNCIL OR IS IT ONLY PROVIDING INFORMATION? (check one): REQUIRES ACTION ☒ INFO ONLY ☐

PLEASE DESCRIBE DESIRED OUTCOME: Understanding on
paving requirements.

ARE WRITTEN MATERIALS TO BE PROVIDED TO COUNCIL (check one): YES ☒ NO ☐

IF YES, I HAVE PROVIDED 11 COPIES AND EMAILED AN ORIGINAL TO THE CITY RECORDER Initial here W

CONTINUED ON REVERSE

IS FUNDING FROM THE CITY BEING REQUESTED? (check one) YES ☐ NO ☒

IF YES, WHAT IS THE ESTIMATED COST TO THE CITY: _____

PLEASE PROVIDE DOCUMENTATION SUPPORTING YOUR ESTIMATE

Note: Separate requests must be completed for each topic presented.

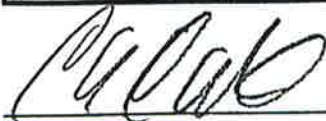
INSTRUCTIONS – PLEASE READ CAREFULLY

This request must be submitted to the City Recorder no later than 3 pm the Wednesday prior to the City Council Meeting. Meetings are held the 3rd Tuesday each month. Applications submitted after the deadline, if complete, will be placed on the following City Council Meeting agenda.

Return completed form and 12 printed copies of handouts to:

City Recorder
PO Box 69, 26 South 100 West
Milford, UT 84751

Handouts may be e-mailed prior to deadline for agenda. E-mail to:
mseifers@milford.utah.gov by Noon the Wednesday prior to meeting.



SIGNATURE

2/03/2026

DATE

OFFICE USE ONLY

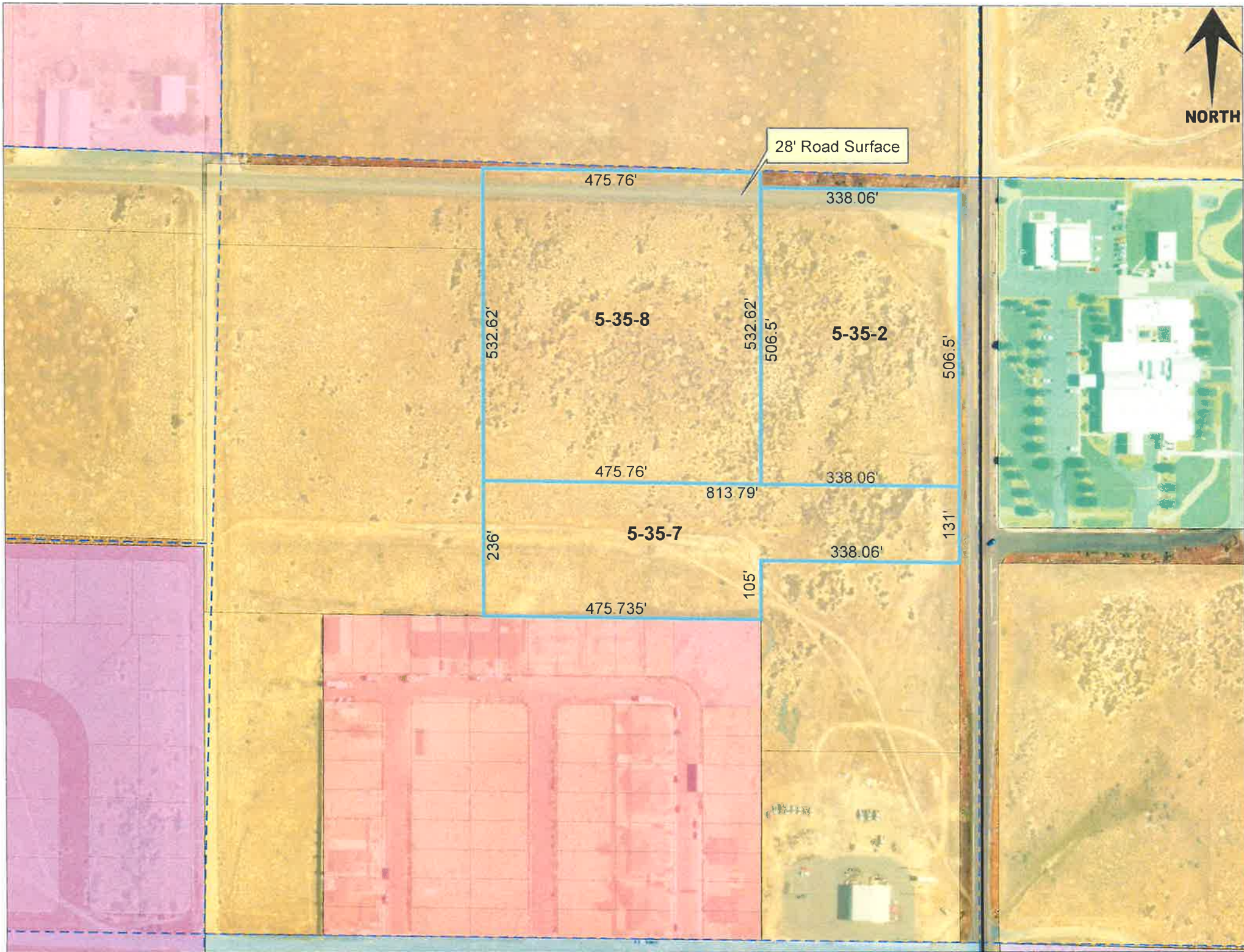
Date Rec'd by City Recorder: 2/10/26

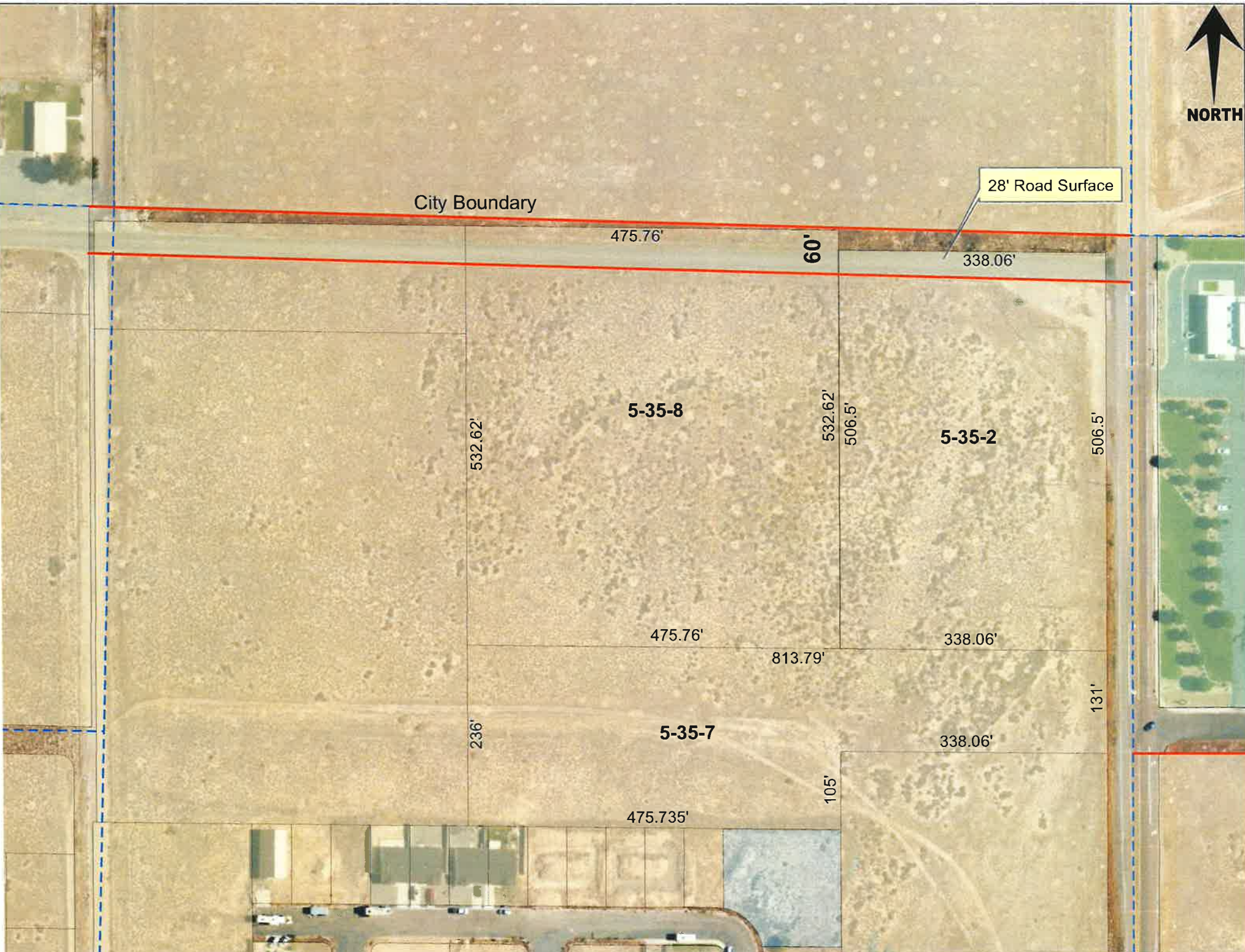
Info Complete : YES ☒ NO ☐

If no, what info is required: _____

Approved for Agenda : YES ☒ NO ☐

If no, reason for denial: _____







Milford City Council Agenda Request Form

This form must be submitted by Noon the Wednesday prior to the Council Meeting

REQUESTOR'S NAME (Print legibly) : Shawn Dickens

ORGANIZATION (if applicable): Brahma

ADDRESS: _____

PHONE : (228) 990-1244 CELL PHONE: _____

E-MAIL ADDRESS: _____

To be used if additional information is required and to provide you a copy of agenda. Agenda will also be posted on www.utah.gov/pmn. You may Subscribe to Milford City Council notices using this website. By subscribing, you will be notified of all postings made by Milford City Council to the website, in compliance with Utah State Law.

Date Requesting to Attend Feb 17 2026 Amount of Time Requested _____

TOPIC TO BE ADDRESSED (Your description must identify the subject matter of your appearance in sufficient detail to alert the public what topic you will discuss and what **action** you are requesting of the Council) :

New RV campground proposal.

IS YOUR PRESENTATION REQUIRING ACTION OF THE COUNCIL OR IS IT ONLY PROVIDING INFORMATION? (check one): REQUIRES ACTION ☐ INFO ONLY ☒

PLEASE DESCRIBE DESIRED OUTCOME: Verifying interest in the community before purchasing property for zoning to build and RV park.

ARE WRITTEN MATERIALS TO BE PROVIDED TO COUNCIL (check one): YES ☐ NO ☒

IF YES, I HAVE PROVIDED 11 COPIES AND EMAILED AN ORIGINAL TO THE CITY RECORDER Initial here SD

CONTINUED ON REVERSE

IS FUNDING FROM THE CITY BEING REQUESTED? (check one) YES ☐ NO ☒

IF YES, WHAT IS THE ESTIMATED COST TO THE CITY: _____

PLEASE PROVIDE DOCUMENTATION SUPPORTING YOUR ESTIMATE

Note: Separate requests must be completed for each topic presented.

INSTRUCTIONS – PLEASE READ CAREFULLY

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mseifers@milford.utah.gov by Noon the Wednesday prior to meeting.

Shawn Dickens

2/11/2026

SIGNATURE

DATE

OFFICE USE ONLY

Date Rec'd by City Recorder: _____

Info Complete : YES ☐ NO ☐

If no, what info is required: _____

Approved for Agenda : YES ☐ NO ☐

If no, reason for denial: _____



Milford City Council Agenda Request Form

This form must be submitted by Noon the Wednesday prior to the Council Meeting

REQUESTOR'S NAME (Print legibly): Jeff Harkness

ORGANIZATION (if applicable): Harkwilde Maintenance

ADDRESS: 2720 W Santex Circle Taylorsville, UT 84129

PHONE: _____ CELL PHONE: 385-260-9521

E-MAIL ADDRESS: Jeff@HarkwildeMaintenance.com

To be used if additional information is required and to provide you a copy of agenda. Agenda will also be posted on www.utah.gov/pmn. You may Subscribe to Milford City Council notices using this website. By subscribing, you will be notified of all postings made by Milford City Council to the website, in compliance with Utah State Law.

Date Requesting to Attend 2/17/2026 Amount of Time Requested
30 mins

TOPIC TO BE ADDRESSED (Your description must identify the subject matter of your appearance in sufficient detail to alert the public what topic you will discuss and what **action** you are requesting of the Council):

Harkwilde Maintenance would like to extend their services to help maintain & Repair fire hydrants to the city of Milford

IS YOUR PRESENTATION REQUIRING ACTION OF THE COUNCIL OR IS IT ONLY PROVIDING INFORMATION? (check one): REQUIRES ACTION ☒ INFO ONLY ☐

PLEASE DESCRIBE DESIRED OUTCOME: Granting Harkwilde Maintenance a contract to Service Milford City Fire Hydrants.

ARE WRITTEN MATERIALS TO BE PROVIDED TO COUNCIL (check one): YES ☒ NO ☐

IF YES, I HAVE PROVIDED 11 COPIES AND EMAILED AN ORIGINAL TO THE CITY RECORDER Initial here SH

CONTINUED ON REVERSE

IS FUNDING FROM THE CITY BEING REQUESTED? (check one) YES ☒ NO ☐

IF YES, WHAT IS THE ESTIMATED COST TO THE CITY: 350⁰⁰ per fire hydrant

PLEASE PROVIDE DOCUMENTATION SUPPORTING YOUR ESTIMATE

Note: Separate requests must be completed for each topic presented.

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mseifers@milford.utah.gov by Noon the Wednesday prior to meeting.


SIGNATURE

1-28-2026
DATE

.....
OFFICE USE ONLY

Date Rec'd by City Recorder: _____

Info Complete : YES ☐ NO ☐

If no, what info is required: _____

Approved for Agenda : YES ☐ NO ☐

If no, reason for denial: _____

Hark Wilde Maintenance

**Yearly routine hydrant maintenance consists
of the following for only \$350.00:**

- **Check and make sure hydrant is Properly functional.**
- **Check Hydrant for any Leaks or Damage.**
- **Flush hydrant and valve to clear any harmful material that may cause malfunctions or leaks.**
- **Exercise and Condition all cap.**
- **Repaint Hydrant for Proper Visibility.**

**For large volume and contract pricing
Or additional services.**

**please Contact
Jeff Harkness
at 385-260-9521**

CITY OF MILFORD
COMBINED CASH INVESTMENT
JANUARY 31, 2026

COMBINED CASH ACCOUNTS

01-11110	CASH IN CHECKING - WELLS FARGO	262,425.01
01-11120	CASH IN CHECKING - UIB	119,513.07
01-11130	CASH IN CHECKING - VENMO-UIB	853.00
01-11310	PETTY CASH	300.00
01-11400	RETURNED CHECKS - CLEARING	251.98
01-11610	CASH-STATE TREASURER-COMBINED	3,860,075.39
01-11750	UTILITY CASH - A/R CLEARING	3,445.68

	TOTAL COMBINED CASH	4,246,864.13
01-11810	ST TREAS-DESIGNATED-WATER	(670,678.76)
01-11815	ST TREAS-DESIGNATED-SEWER	(862,540.00)
01-11816	ST TREAS-DESIGNATED-GEN FUND	(631,546.31)
01-11817	ST TREAS-DESIGNATED-LIBRARY	(4.30)
01-11819	ST TREAS- RECREATION COMPLEX	(22,661.18)
01-11860	ST TREAS-RESTRICTED-BOND 3SO24	(135,715.91)
01-11865	ST TREAS-RESTRICTED-MAIN S3024	(90,044.14)
01-11880	STATE TREAS-RESTRICTED-LIBRARY	(58,517.46)
01-11885	STATE TREAS-RESTRICTED-ADMIN B	(258,000.00)
01-11900	TOTAL ALLOCATION TO OTHER FUND	(1,517,156.07)

TOTAL UNALLOCATED CASH	.00
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CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	795,929.00
30	ALLOCATION TO DEBT SERVICE FUND	(90,657.45)
51	ALLOCATION TO WATER FUND	393,134.34
52	ALLOCATION TO SEWER FUND	418,750.18

TOTAL ALLOCATIONS TO OTHER FUNDS	1,517,156.07
ALLOCATION FROM COMBINED CASH FUND - 01-11900	(1,517,156.07)

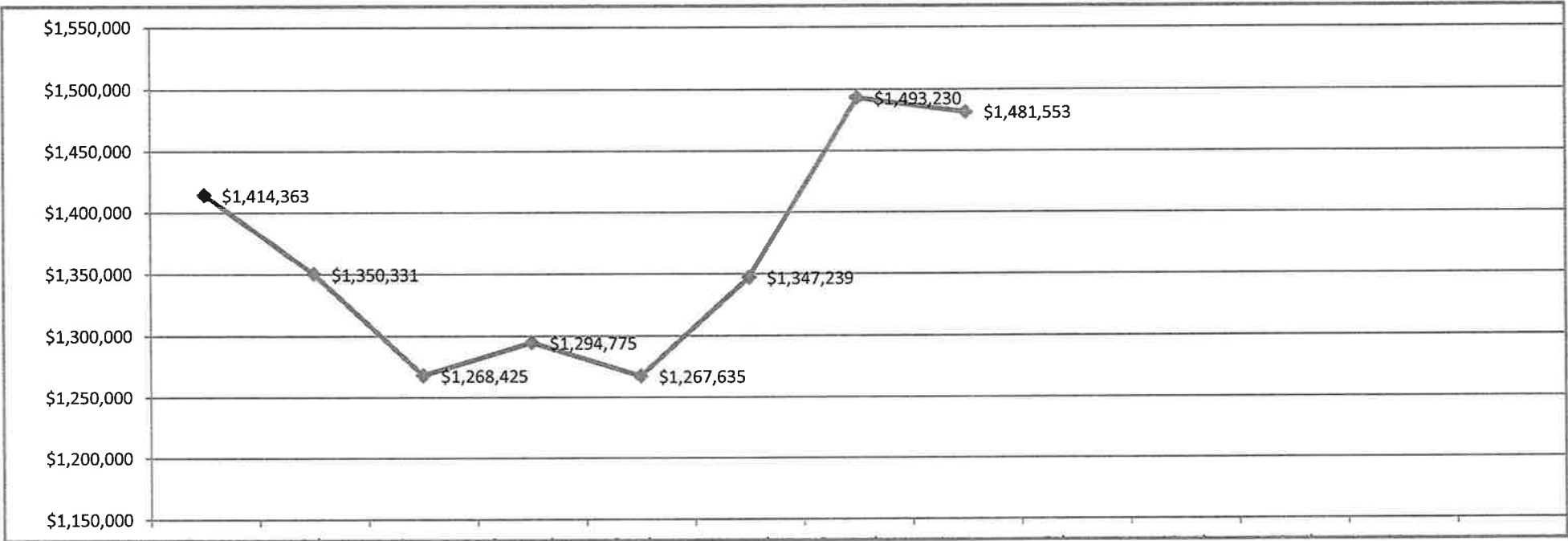
ZERO PROOF IF ALLOCATIONS BALANCE	.00
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Utah State Treasury Report 2025-2026

Department		Totals	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	Totals
Designated Water 111810	W D	\$762,362.14	\$8,407.15	\$8,442.10	\$8,452.41	\$8,363.64	\$8,289.98	\$8,226.60	\$8,134.74						\$820,678.76
Designated Sewer 111815	W D	\$803,004.60	\$8,588.79	\$8,624.41	\$8,632.94	\$8,539.52	\$8,460.93	\$8,393.22	\$8,295.59						\$862,540.00
Designated General Fund 111816	W D	\$557,812.97	\$10,863.22	\$10,916.96	\$10,270.79	\$10,699.46	\$10,146.16	\$10,498.85	\$10,337.90						\$631,546.31
Designated Library	W D	\$-342.48	\$1.53 \$83.45	\$10.66 \$42.44	\$0.66 \$67.95		\$0.62 \$55.90	\$0.38	\$0.37 \$100.60						\$4.30
Designated City Recreation 111818	W D	\$91,361.28	\$62.98 \$10,944.46	\$1,049.00 \$6,048.63	\$659.11 \$1,393.28	\$380.97 \$2,471.10	\$1,995.00 \$2,087.31	\$675.61 \$1,220.21	\$6,274.00 \$1,197.79						\$105,627.39
Designated Recreation Complex	W D	\$22,001.39	\$98.33	\$98.69	\$97.73	\$95.21	\$92.54	\$90.20	\$87.09						\$22,661.18
Restricted Cash - Water Bond 3S024 111860	W D	\$135,715.91													\$135,715.91
Restricted Cash - Water Main 3S024 - 111865	W D	\$90,044.14													\$90,044.14
Restricted Cash-Library Bond	W D	\$52,679.46	\$834.00	\$834.00	\$834.00	\$834.00	\$834.00	\$10,000.00 \$834.00	\$834.00						\$48,517.46
Restricted Cash-Adm Building Bond	W D	\$216,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00						\$258,000.00
Restricted Cash Impact Fees - Water	W D	\$16,338.50	\$73.02	\$73.29	\$3,196.77	\$84.05	\$1,636.97	\$85.86	\$1,638.18						\$23,126.64
Restricted Cash Impact Fees - Sewer	W D	\$25,831.33	\$115.45	\$115.87	\$2,206.33	\$120.72	\$1,158.56	\$118.54	\$1,155.68						\$30,822.48
Restricted Cash Impact Fees - Gen Fund	W D	\$22,788.06	\$101.84	\$102.22	\$1,454.41	\$104.40	\$19,998.83 \$775.11	\$21.37	\$694.27						\$6,042.85
Designated Cemetery	W D	\$42.28	\$0.19	\$0.19	\$0.19	\$0.18	\$0.18	\$122.36	\$0.64						\$166.21
Designated Streets	W D	\$6,074.74	\$27.15	\$27.25	\$26.96	\$26.29	\$25.55	\$24.90	\$24.05						\$6,256.89
Designated Kinney Kids Foundation	W D	\$500.00						\$468.41							\$31.59
Designated Perpetual Care	W D	\$5,028.72	\$96.34 \$22.47	\$222.13	\$22.79	\$21.57	\$221.58	\$121.83	\$121.47						\$5,686.22
Designated Dangerous Buildings	W D	\$3,529.15	\$15.77	\$15.83	\$15.68	\$15.27	\$14.84	\$14.47	\$13.94						\$3,634.95
Designated 4th of July Revenue	W D	\$64,710.63	\$4,005.93	\$7,457.84	\$12,807.40										\$55,355.14
Designated Christmas Light Parade	W D	\$5,538.62	\$24.75	\$24.85	\$818.00 \$21.02	\$20.46	\$4,683.70	\$645.88 \$38.09	\$317.84 \$34.29						\$8,604.06
Designated Christmas Light Project	W D	\$1,652.87							\$96.72						\$1,662.37
Designated Lions Club Tourney	W D	\$4,294.00													\$4,294.00
Designated Golf Association	W D	\$0.00													\$0.00
Designated MES Booster Club	W D	\$2,670.30	\$91.96		\$938.79	\$77.99	\$1,780.93	\$176.70	\$825.41						\$4,500.58
Designated Lighted M Project	W D	\$136.93													\$136.93
Designated 150th Birthday Celebration	W D	\$56,088.60													\$56,088.60
Designated Digitization of Newspapers	W D	\$2,371.98													\$2,371.98
Railroad Crossing Grant	W D	\$0.00													\$0.00
Miscellaneous & Interest	W D	\$650,959.62					\$19,998.83	\$5,000.00							\$675,958.45
Months Totals			\$42,047.52	\$47,997.70	\$27,469.29	\$37,092.89	\$44,268.62	\$24,665.33	\$37,338.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
State Treasury Bal		\$3,599,195.74	\$3,841,243.26	\$3,689,240.96	\$3,716,710.25	\$3,753,803.14	\$3,798,071.76	\$3,822,737.09	\$3,860,075.39	\$3,860,075.39	\$3,860,075.39	\$3,860,075.39	\$3,860,075.39	\$3,860,075.39	\$3,860,075.39

Historical Fund Balance
City of Milford
Unaudited
2025-2026

June	July	August	September	October	November	December	January	February	March	April	May	June
\$1,414,363	\$1,350,331	\$1,268,425	\$1,294,775	\$1,267,635	\$1,347,239	\$1,493,230	\$1,481,553					



Retained Earnings

Low = 5% of General Fund Revenue

High = 35% of General Fund Budget

Current Month Retained Earnings

Actual Revenue YTD

Retained Earnings

\$1,159,394.31	\$57,969.72
<u>Budget Revenue 2025-2026</u>	
\$2,278,111.83	\$797,339.14
	\$1,481,552.80

CITY OF MILFORD
BALANCE SHEET
JANUARY 31, 2026

GENERAL FUND

ASSETS

10-11900	CASH - COMBINED FUND	795,929.00	
10-12100	ST TREAS-DESIGNATED-GEN FUND	631,546.31	
10-12110	ST TREAS-DESIGNATED-LIBRARY	4.30	
10-12140	ST TREAS-RECREATION COMPLEX	22,661.18	
10-13110	ACCOUNTS RECEIVABLE	23,681.31	
10-13113	AR/CREDIT CARD, AIRPORT	(1,761.19)	
10-13114	ACCOUNTS RECEIVABLE-MISC.	4,616.89	
10-13115	PROPERTY TAX RECEIVABLE	128,569.00	
10-13116	LEASE RECEIVABLE-RV PARK	52,324.65	
10-13117	DEFERRED INFLOWS-LEASES RV PRK	(52,324.65)	
10-15110	INVENTORY-AIRPORT FUEL	31,410.99	
TOTAL ASSETS			1,636,657.79

LIABILITIES AND EQUITY

LIABILITIES

10-21310	ACCOUNTS PAYABLE	(1,016.61)	
10-21500	WAGES PAYABLE	16,856.30	
10-22210	FICA PAYABLE	3,371.73	
10-22220	FEDERAL WITHHOLDING PAYABLE	1,438.07	
10-22230	STATE WITHHOLDING PAYABLE	1,860.54	
10-22240	EMPLOYMENT SECURITY	(629.38)	
10-22250	WORKER COMPENSATION PAYABLE	1,744.04	
10-22300	RETIREMENT PAYABLE	2,637.33	
10-22310	DISABILITY PAYABLE	45.88	
10-22500	HEALTH INSURANCE PAYABLE	(5,224.88)	
10-22510	LIFE INSURANCE PAYABLE	592.68	
10-22600	401 K PAYABLE	2,497.23	
10-22601	FLEX PLAN	1,186.50	
10-22700	MISC. PAYROLL DEDUCTIONS	996.60	
10-22701	MISC. DEDUCTION - EMP. LOAN	179.96	
TOTAL LIABILITIES			26,535.99

FUND EQUITY

10-26100	DEFERRED INFLOW-PROPERTY TAXES	128,569.00	
UNAPPROPRIATED FUND BALANCE:			
10-29800	FUND BALANCE-UNRESERVED	1,475,838.48	
	REVENUE OVER EXPENDITURES - YTD	5,714.32	
BALANCE - CURRENT DATE		1,481,552.80	
TOTAL FUND EQUITY			1,610,121.80
TOTAL LIABILITIES AND EQUITY			1,636,657.79

CITY OF MILFORD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100 PROPERTY TAXES-CURRENT	8,502.55	113,692.81	128,130.00	14,437.19	88.7
10-31-200 PROPERTY TAXES-DELINQUENT	1,196.98	2,432.66	6,500.00	4,067.34	37.4
10-31-300 SALES AND USE TAX	42,535.30	382,846.51	500,000.00	117,153.49	76.6
10-31-400 CABLEVISION FRANCHISE TAX	.00	.00	100.00	100.00	.0
10-31-402 PACIFICORP FRANCHISE TAX	13,055.79	96,373.53	140,000.00	43,626.47	68.8
10-31-403 QUESTAR FRANCHISE TAX	.00	5,987.61	45,000.00	39,012.39	13.3
10-31-408 TELECOMMUNICATIONS TAX REVENUE	2,243.09	12,179.11	15,000.00	2,820.89	81.2
10-31-700 FEE-IN-LIEU OF PERSONAL PROP.	82.78	22,885.60	40,000.00	17,114.40	57.2
TOTAL TAXES	67,616.49	636,397.83	874,730.00	238,332.17	72.8
<u>LICENSES AND PERMITS</u>					
10-32-100 BUSINESS LICENSE AND PERMITS	1,300.00	4,435.00	5,000.00	565.00	88.7
10-32-210 BUILDING PERMITS	447.40	13,197.16	20,000.00	6,802.84	66.0
10-32-220 IMPACT FEES - GENERAL FUND	.00	2,694.56	2,000.00	694.56	134.7
10-32-230 OTHER DEVELOPMENT REVENUE	15.00	180.00	1,000.00	820.00	18.0
TOTAL LICENSES AND PERMITS	1,762.40	20,506.72	28,000.00	7,493.28	73.2
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-550 COUNTY ALLOTTMENT - LIBRARY	40,577.80	40,577.80	41,883.33	1,305.53	96.9
10-33-560 CLASS "C" ROAD FUNDS	.00	68,871.46	200,000.00	131,128.54	34.4
10-33-701 LIBRARY GRANT REVENUE	.00	538.00	4,844.00	4,306.00	11.1
10-33-702 LIBRARY SMALL GRANT REVENUE	.00	.00	3,000.00	3,000.00	.0
10-33-703 MUNICIPAL SMALL GRANT-REVENUE	.00	16,000.00	93,250.00	77,250.00	17.2
TOTAL INTERGOVERNMENTAL REVENUE	40,577.80	125,987.26	342,977.33	216,990.07	36.7

CITY OF MILFORD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
10-34-600 CITY RECREATION-MENS SOFTBALL	.00	.00	1,200.00	1,200.00	.0
10-34-601 CITY RECREATION-COED SOFTBALL	.00	860.00	1,400.00	540.00	61.4
10-34-603 CITY RECREATION-SUMMER YOUTH	.00	.00	1,500.00	1,500.00	.0
10-34-604 CITY RECREATION-GIRLS SOFTBALL	.00	3,990.00	17,000.00	13,010.00	23.5
10-34-605 CITY RECREATION - FLAG FOOTBAL	.00	900.00	850.00	(50.00)	105.9
10-34-606 CITY RECREATION- FULL FOOTBALL	.00	5,505.00	7,500.00	1,995.00	73.4
10-34-607 CITY RECREATION-BABE RUTH	150.00	650.00	4,500.00	3,850.00	14.4
10-34-608 CITY RECREATION - VOLLEYBALL	.00	1,280.00	1,900.00	620.00	67.4
10-34-609 CITY RECREATION - WRESTLING	480.00	1,320.00	2,000.00	680.00	66.0
10-34-610 CITY RECREATION-BOY BASKETBALL	300.00	2,970.00	4,000.00	1,030.00	74.3
10-34-620 CITY RECREATION - SOCCER	.00	330.00	3,000.00	2,670.00	11.0
10-34-630 CITY RECREATION - CAL RIPKEN	1,000.00	1,000.00	8,500.00	7,500.00	11.8
10-34-635 CITY RECREATION -MACHINE PITCH	.00	.00	500.00	500.00	.0
10-34-640 CITY RECREATION-GIRL BASKETBAL	220.00	1,560.00	3,000.00	1,440.00	52.0
10-34-650 CITY RECREATION - TRACK/FIELD	.00	75.00	2,000.00	1,925.00	3.8
10-34-660 LIONS CLUB TOURNAMENT REVENUE	.00	.00	2,500.00	2,500.00	.0
10-34-720 GOLF FEES	.00	3,504.43	5,000.00	1,495.57	70.1
10-34-730 SWIM FEES	.00	3,701.50	12,000.00	8,298.50	30.9
10-34-732 SWIM POOL - COUNTY M&O	135,509.00	135,509.00	129,404.50	(6,104.50)	104.7
10-34-740 RECREATION COMPLEX DONATIONS	.00	.00	30,000.00	30,000.00	.0
10-34-750 MISCELLANEOUS REVENUE-RECREAT	.00	1.00	.00	(1.00)	.0
10-34-760 JULY 4TH REVENUE	20.02	12,703.77	28,000.00	15,296.23	45.4
10-34-770 CHRISTMAS LIGHT PROJECT	.00	.00	500.00	500.00	.0
10-34-775 MES BOOSTER CLUB	.00	6,065.62	10,000.00	3,934.38	60.7
10-34-776 COMMUNITY EASTER EGG HUNT	.00	.00	8,000.00	8,000.00	.0
10-34-780 CHRISTMAS LIGHT PARADE	15.28	5,641.84	4,500.00	(1,141.84)	125.4
10-34-810 SALE OF CEMETERY LOTS	200.00	2,200.00	8,000.00	5,800.00	27.5
10-34-820 PERPETUAL CARE	200.00	800.00	2,000.00	1,200.00	40.0
10-34-830 CEMETERY OPENING AND CLOSING	.00	1,800.00	4,000.00	2,200.00	45.0
10-34-840 COLLECTION COSTS - GARBAGE	10,440.67	71,155.99	105,000.00	33,844.01	67.8
10-34-850 COLLECTION COSTS - COMM. DUMP	.00	11.30	.00	(11.30)	.0
10-34-900 AIRPORT COUNTY DONATION	.00	.00	1,000.00	1,000.00	.0
10-34-910 AIRPORT FUEL SALES	5,772.38	30,277.21	80,500.00	50,222.79	37.6
10-34-920 HANGER AND TIE DOWN	695.00	5,245.00	7,900.00	2,655.00	66.4
10-34-930 AIRPORT LEASE	10,600.00	10,600.00	.00	(10,600.00)	.0
10-34-950 AIRPORT CONCESSION REVENUE	35.00	183.10	100.00	(83.10)	183.1
TOTAL CHARGES FOR SERVICES	165,637.35	309,839.76	497,254.50	187,414.74	62.3
<u>MISCELLANEOUS REVENUE</u>					
10-36-300 BUILDING RENTALS AND LEASES	325.00	2,825.00	12,500.00	9,675.00	22.6
10-36-301 AT&T LEASE REVENUE	1,241.62	4,345.67	7,500.00	3,154.33	57.9
10-36-302 INFOWEST LEASE REVENUE	75.00	525.00	900.00	375.00	58.3
10-36-310 CONCESSION REVENUE	.00	3,466.38	15,000.00	11,533.62	23.1
TOTAL MISCELLANEOUS REVENUE	1,641.62	11,162.05	35,900.00	24,737.95	31.1

02/04/2026 03:00PM PAGE: 5

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
10-41-110 SALARIES - MAYOR AND COUNCIL	2,600.00	18,200.00	31,200.00	13,000.00	58.3
10-41-130 BENEFITS - MAYOR AND COUNCIL	223.10	1,589.78	3,500.00	1,910.22	45.4
TOTAL LEGISLATIVE	2,823.10	19,789.78	34,700.00	14,910.22	57.0
<u>ADMINISTRATIVE</u>					
10-43-110 SALARIES & WAGES - ADMIN/TREAS	9,782.40	52,714.22	84,787.04	32,072.82	62.2
10-43-111 SALARIES & WAGES - ADMIN ASST	7,598.40	41,066.24	65,851.76	24,785.52	62.4
10-43-113 SALARIES & WAGES - RECORDER	2,101.20	11,342.12	18,210.14	6,868.02	62.3
10-43-115 SALARIES & WAGES - 5TH MAN	.00	.00	40,000.00	40,000.00	.0
10-43-130 BENEFITS - ADMINISTRATOR/TREAS	7,683.52	35,765.76	60,282.27	24,516.51	59.3
10-43-131 BENEFITS - ADMIN ASST	6,947.05	29,037.95	53,058.02	24,020.07	54.7
10-43-134 BENEFITS - RECORDER	1,492.79	6,755.58	12,109.35	5,353.77	55.8
10-43-135 BENEFITS - 5TH MAN	.00	.00	30,000.00	30,000.00	.0
10-43-210 DUES, SUBSCRIPTIONS & DONATION	.00	855.00	2,500.00	1,645.00	34.2
10-43-215 DOT DRUG PROGRAM	388.00	388.00	500.00	112.00	77.6
10-43-220 NOTICES AND PUBLICATIONS	.00	.00	1,000.00	1,000.00	.0
10-43-230 TRAVEL AND CONFERENCES	266.80	942.60	6,000.00	5,057.40	15.7
10-43-239 COMPUTER SERVICE CONTRACT	.00	500.00	500.00	.00	100.0
10-43-240 OFFICE SUPPLIES AND EXPENSE	261.61	12,518.67	18,000.00	5,481.33	69.6
10-43-241 PROGRAMING AND EQUIPMENT	1,733.29	13,520.88	31,509.29	17,988.41	42.9
10-43-242 PLANNING AND ZONING EXPENSE	.00	175.00	37,000.00	36,825.00	.5
10-43-243 MAIN STREET BEAUTIFICATION	.00	.00	1,000.00	1,000.00	.0
10-43-244 ECONOMIC DEVELOPMENT	.00	10,000.00	10,000.00	.00	100.0
10-43-246 ELECTIONS	.00	5,504.11	.00	5,504.11	.0
10-43-270 UTILITIES - OFFICE	572.64	3,042.44	4,500.00	1,457.56	67.6
10-43-272 UTILITIES - TELEVISION	.00	113.98	400.00	286.02	28.5
10-43-273 UTILITIES - FIRE ALARM	.00	601.68	1,500.00	898.32	40.1
10-43-280 TELEPHONE - OFFICE	312.47	1,891.89	4,000.00	2,108.11	47.3
10-43-281 EMPLOYEE CELL PHONES	.00	1,440.00	3,360.00	1,920.00	42.9
10-43-510 INSURANCE AND BONDS	.00	11,447.07	38,000.00	26,552.93	30.1
10-43-520 INMATE INCIDENTALS	.00	60.34	1,000.00	939.66	6.0
10-43-610 MISCELLANEOUS - GENERAL FUND	70.25	6,031.99	7,000.00	968.01	86.2
10-43-620 EMPLOYEES SPOT AWARDS	.00	317.85	1,000.00	682.15	31.8
10-43-633 GENERAL PLAN UPDATE	398.00	15,200.88	14,000.00	1,200.88	108.6
10-43-920 TRANSFER TO DEBT SERVICE FUND	6,834.00	41,838.00	82,008.00	40,170.00	51.0
TOTAL ADMINISTRATIVE	46,442.42	303,072.25	629,075.87	326,003.62	48.2

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
10-50-310 AUDIT SERVICES	.00	15,635.00	20,000.00	4,365.00	78.2
10-50-320 ATTORNEY RETAINER	500.00	3,000.00	6,000.00	3,000.00	50.0
10-50-321 LEGAL FEES	18.75	900.00	3,500.00	2,600.00	25.7
10-50-340 FIRE CONTROL CONTRIBUTION	.00	.00	1,800.00	1,800.00	.0
10-50-350 BUILDING INSPECTIONS	10,563.86	17,116.19	20,000.00	2,883.81	85.6
10-50-360 SMALL CLAIMS FEES	.00	.00	200.00	200.00	.0
TOTAL NON-DEPARTMENTAL	11,082.61	36,651.19	51,500.00	14,848.81	71.2
<u>GENERAL GOVERNMENTAL BUILDINGS</u>					
10-51-110 SALARIES & WAGES - JANITORIAL	1,000.00	4,216.56	6,500.00	2,283.44	64.9
10-51-130 BENEFITS - JANITORIAL	87.52	366.64	600.00	233.36	61.1
10-51-270 UTILITIES - SENIOR CITIZEN CEN	624.33	3,080.21	6,000.00	2,919.79	51.3
10-51-480 REPAIRS AND MAIN - BUILDINGS	1,498.22	38,288.01	25,500.00	12,788.01	150.2
10-51-481 BUILDINGS - SENIOR CITIZEN CEN	.00	6,076.30	6,733.00	656.70	90.3
10-51-511 OLD FIRE STATION BLDIN UPGRADE	7,350.00	26,503.08	65,673.20	39,170.12	40.4
TOTAL GENERAL GOVERNMENTAL BUILDINGS	10,560.07	78,530.80	111,006.20	32,475.40	70.7
<u>STREETS DEPARTMENT</u>					
10-61-110 SALARIES & WAGES-CROSSING GDS	925.00	5,091.56	13,000.00	7,908.44	39.2
10-61-120 SALARIES & WAGES-SWEEPER OPER	.00	1,483.28	.00	1,483.28	.0
10-61-130 BENEFITS - CROSSING GUARDS	80.95	440.49	1,200.00	759.51	36.7
10-61-140 BENEFITS - SWEEPER OPERATOR	.00	130.27	.00	130.27	.0
10-61-230 FUEL - STREETS	410.13	2,611.60	6,500.00	3,888.40	40.2
10-61-480 STREETS - OIL AND CHIPS	.00	87,569.30	100,000.00	12,430.70	87.6
10-61-481 STREETS - MAINTENANCE	270.48	4,793.11	25,000.00	20,206.89	19.2
10-61-482 STREETS - EQUIPMENT	3,231.21	14,438.60	20,000.00	5,561.40	72.2
10-61-483 STREETS - LIGHTS	2,527.16	19,953.53	35,000.00	15,046.47	57.0
10-61-484 SHOP TOOLS	82.54	211.48	10,097.51	9,886.03	2.1
10-61-486 INDUSTRIAL PARK ROAD PROJECT	.00	800.00	.00	800.00	.0
10-61-740 CAPITAL OUTLAY - EQUIPMENT	183,683.50	183,683.50	201,000.00	17,316.50	91.4
10-61-741 DRAINAGE-CITY WIDE	.00	2,479.40	188,160.00	185,680.60	1.3
TOTAL STREETS DEPARTMENT	191,210.97	323,686.12	599,957.51	276,271.39	54.0

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-70-110 SALARIES & WAGES - PARKS	3,808.80	20,655.36	39,144.27	18,488.91	52.8
10-70-111 SALARIES & WAGES - PART TIME	.00	2,658.25	8,000.00	5,341.75	33.2
10-70-130 BENEFITS - PARKS REG	4,034.94	16,081.64	31,724.11	15,642.47	50.7
10-70-131 BENEFITS - PARKS	.00	235.80	800.00	564.20	29.5
10-70-250 EQUIPMENT SUPPLIES & MAIN.	.00	768.29	7,000.00	6,231.71	11.0
10-70-260 PARKS MAINTENANCE	.00	141.27	6,000.00	5,858.73	2.4
10-70-610 CABOOSE PARK EXPENDITURES	91.13	194.60	1,000.00	805.40	19.5
10-70-620 RECREATION COMPLEX EXPENSE	12.70	1,271.25	9,800.00	8,528.75	13.0
10-70-630 CEMETERY MAINTENANCE	.00	.00	8,000.00	8,000.00	.0
10-70-640 PAVILION EXPENSE	116.63	340.83	1,000.00	659.17	34.1
10-70-650 VETERAN'S PARK EXPENDITURES	73.70	1,786.39	2,000.00	213.61	89.3
10-70-660 AJ'S CONTRACT FOR PARK MAINT	.00	2,800.00	6,800.00	4,000.00	41.2
10-70-665 TREE MAINTENANCE	.00	18,275.00	17,925.00	(350.00)	102.0
10-70-670 REHAB HISTORICAL PARK	.00	600.00	.00	(600.00)	.0
10-70-740 CAPITAL OUTLAY - PARKS	.00	.00	20,000.00	20,000.00	.0
TOTAL PARKS	8,137.90	65,808.68	159,193.38	93,384.70	41.3
<u>GARBAGE COLLECTION</u>					
10-71-420 GARBAGE - DUMPSTER FEES	390.34	2,805.04	5,000.00	2,194.96	56.1
10-71-430 GARBAGE - COLLECTION FEES	10,150.53	58,990.51	105,000.00	46,009.49	56.2
10-71-440 GARBAGE - COMMUNITY DUMPSTERS	269.88	269.88	2,000.00	1,730.12	13.5
TOTAL GARBAGE COLLECTION	10,810.75	62,065.43	112,000.00	49,934.57	55.4

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
10-72-110 SALARIES & WAGES-RECREATION	500.00	2,358.28	3,200.00	841.72	73.7
10-72-120 SALARIES & WAGES-CONCESSIONS	.00	3,700.00	7,000.00	3,300.00	52.9
10-72-130 BENEFITS - RECREATION	43.76	205.20	300.00	94.80	68.4
10-72-140 BENEFITS - CONCESSIONS	.00	323.79	700.00	376.21	46.3
10-72-250 CITY RECREATION-MENS SOFTBALL	.00	.00	1,100.00	1,100.00	.0
10-72-251 CITY RECREATION-COED SOFTBALL	.00	.00	1,500.00	1,500.00	.0
10-72-253 CITY RECREATION - SUMMER YOUTH	.00	250.00	1,300.00	1,050.00	19.2
10-72-254 CITY RECREATION-GIRLS SOFTBALL	.00	416.76	14,000.00	13,583.24	3.0
10-72-255 CITY RECREATION-FLAG FOOTBALL	.00	827.37	850.00	22.63	97.3
10-72-256 CITY RECREATION-FOOTBALL FULL	.00	6,370.27	8,500.00	2,129.73	74.9
10-72-257 CITY RECREATION-BABE RUTH	.00	250.00	4,500.00	4,250.00	5.6
10-72-258 CITY RECREATION-VOLLEYBALL	250.00	1,105.46	1,900.00	794.54	58.2
10-72-259 CITY RECREATION-WRESTLING	193.23	514.52	5,000.00	4,485.48	10.3
10-72-260 CITY RECREATION-BOY BASKETBALL	180.00	2,243.30	3,500.00	1,256.70	64.1
10-72-261 CITY RECREATION - SOCCER	.00	404.51	2,000.00	1,595.49	20.2
10-72-262 CITY RECREATION - CAL RIPKEN	.00	250.00	8,500.00	8,250.00	2.9
10-72-263 CITY RECREATION-GIRL BASKETBAL	.00	40.00	2,600.00	2,560.00	1.5
10-72-264 CITY RECREATION-TRACK/FIELD	.00	299.00	2,000.00	1,701.00	15.0
10-72-265 CITY RECREATION- MACHINE PITCH	.00	250.00	1,500.00	1,250.00	16.7
10-72-266 LIONS CLUB TOURNAMENT EXPENSE	.00	.00	2,000.00	2,000.00	.0
10-72-270 MAINTENANCE-BALL LIGHTS	.00	.00	1,600.00	1,600.00	.0
10-72-530 CHRISTMAS LIGHT PARADE	1,429.80	4,174.28	5,000.00	825.72	83.5
10-72-535 MES BOOSTER CLUB	131.92	4,275.30	10,000.00	5,724.70	42.8
10-72-536 COMMUNITY EASTER EGG HUNT	.00	1,388.45	8,000.00	6,611.55	17.4
10-72-540 CHRISTMAS LIGHT PROJECT	.00	96.72	3,000.00	2,903.28	3.2
10-72-550 JULY 4TH EXPENSE	.00	18,033.31	30,000.00	11,966.69	60.1
10-72-560 CONCESSION EXPENSE	92.00	486.09	11,500.00	11,013.91	4.2
10-72-610 MISCELLANEOUS EXPENSE-REC.	.00	.00	1,000.00	1,000.00	.0
10-72-720 CITY RECREATION - JANITORIAL	.00	5,000.00	5,000.00	.00	100.0
10-72-740 CAPITAL IMPROVEMENTS - REC	.00	19,998.83	30,000.00	10,001.17	66.7
TOTAL RECREATION	2,820.71	73,261.44	177,050.00	103,788.56	41.4
<u>GOLF FUND</u>					
10-73-110 SALARIES & WAGES- GOLF COURSE	.00	7,000.00	16,000.00	9,000.00	43.8
10-73-130 BENEFITS - GOLF COURSE	.00	24.64	1,000.00	975.36	2.5
10-73-250 REPAIRS AND MAINTENANCE	.00	2,085.62	6,000.00	3,914.38	34.8
10-73-270 UTILITIES - GOLF COURSE	27.51	2,442.48	2,500.00	57.52	97.7
10-73-480 EQUIPMENT & SUPPLIES	.00	33.71	1,500.00	1,466.29	2.3
10-73-610 MISCELLANEOUS EXPENSE-GOLF	.00	551.95	1,500.00	948.05	36.8
TOTAL GOLF FUND	27.51	12,138.40	28,500.00	16,361.60	42.6

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SWIMMING POOL</u>					
10-74-110 SALARIES & WAGES-MANAGER	.00	3,593.91	9,666.80	6,072.89	37.2
10-74-111 SALARIES & WAGES - LIFEGUARDS	.00	14,262.47	18,000.00	3,737.53	79.2
10-74-112 SALARIES & WAGES-ASST MANAGER	.00	7,164.79	22,349.60	15,184.81	32.1
10-74-130 BENEFITS-MANAGER	.00	313.26	1,700.00	1,386.74	18.4
10-74-131 BENEFITS - LIFEGUARDS	.00	1,248.09	1,700.00	451.91	73.4
10-74-132 BENEFITS-ASST MANAGER	.00	623.34	1,400.00	776.66	44.5
10-74-250 EQUIPMENT SUPPLIES & MAIN.	.00	5,145.41	14,000.00	8,854.59	36.8
10-74-270 UTILITIES - SWIMMING POOL	297.32	4,963.22	14,000.00	9,036.78	35.5
10-74-280 TELEPHONE - SWIMMING POOL	.00	152.36	250.00	97.64	60.9
10-74-610 MISCELLANEOUS EXPENSE-SWIMMING	598.00	1,235.56	4,000.00	2,764.44	30.9
10-74-740 CAPITAL OUTLAY - SWIMMING POOL	.00	1,570.00	42,338.10	40,768.10	3.7
TOTAL SWIMMING POOL	895.32	40,272.41	129,404.50	89,132.09	31.1
<u>LIBRARY</u>					
10-75-110 SALARIES & WAGES - LIBRARIAN	3,491.28	19,738.58	31,358.38	11,619.80	63.0
10-75-111 SALARIES & WAGES - PART TIME	1,021.02	7,183.44	13,496.34	6,312.90	53.2
10-75-130 BENEFITS - LIBRARIAN	916.32	5,171.04	9,439.50	4,268.46	54.8
10-75-131 BENEFITS - PART TIME	89.32	627.29	1,300.00	672.71	48.3
10-75-230 TRAVEL & CONFERENCES-LIBRARY	.00	70.00	1,000.00	930.00	7.0
10-75-250 EQUIPMENT SUPPLIES & MAIN.	.00	308.00	500.00	192.00	61.6
10-75-251 OFFICE SUPPLIES - LIBRARY	81.73	81.73	900.00	818.27	9.1
10-75-252 BOOK PURCHASE - LIBRARY	239.43	588.75	1,500.00	911.25	39.3
10-75-253 LIBRARY EXPENSE FROM TREASURY	.00	.00	5,000.00	5,000.00	.0
10-75-255 PROGRAMMING VERSO & INTERNET	.00	.00	1,200.00	1,200.00	.0
10-75-256 COMPUTER SERVICE CONTRACT	.00	2,500.00	2,500.00	.00	100.0
10-75-270 UTILITIES - LIBRARY	626.90	2,593.33	5,000.00	2,406.67	51.9
10-75-280 TELEPHONE - LIBRARY	124.95	749.70	1,500.00	750.30	50.0
10-75-290 UTILITIES- INTERNET	100.27	601.62	1,200.00	598.38	50.1
10-75-470 LIBRARY GRANT- CLEF	210.31	3,572.80	4,844.00	1,271.20	73.8
10-75-475 PROGRAMMING SUPPLIES-STORY HR	100.83	722.04	1,800.00	1,077.96	40.1
10-75-476 KINNEY KIDS BOOKS	9.99	478.40	.00	478.40	.0
10-75-480 LIBRARY GRANT EXPENDITURES	.00	.00	3,000.00	3,000.00	.0
10-75-610 MISCELLANEOUS - LIBRARY	.00	274.42	600.00	325.58	45.7
10-75-611 COUNTY ALLOTMENT FUNDS 2025	115.63	44,677.20	46,886.15	2,208.95	95.3
10-75-740 CAPITAL OUTLAY - EQUIPMENT	.00	121.00	1,400.00	1,279.00	8.6
TOTAL LIBRARY	7,127.98	90,059.34	134,424.37	44,365.03	67.0

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>AIRPORT</u>					
10-76-110 SALARIES & WAGES - MANAGER	.00	108.28	.00	(108.28)	.0
10-76-111 SALARIES & WAGES - PART TIME	1,400.00	5,223.08	8,400.00	3,176.92	62.2
10-76-130 BENEFITS - AIRPORT OPERATOR	107.10	424.00	1,400.00	976.00	30.3
10-76-230 TRAVEL AND CONFERENCES	.00	.00	1,000.00	1,000.00	.0
10-76-250 REPAIRS AND MAINTENANCE	43.98	1,998.36	5,000.00	3,001.64	40.0
10-76-260 OFFICE & RUNWAY IMPROVEMENTS	.00	3,788.51	5,000.00	1,211.49	75.8
10-76-270 UTILITIES - AIRPORT	288.70	1,906.39	3,500.00	1,593.61	54.5
10-76-280 TELEPHONE - AIRPORT	211.77	1,272.76	1,500.00	227.24	84.9
10-76-290 CREDIT CARD PROCESSING FEE	185.46	1,161.63	4,000.00	2,838.37	29.0
10-76-481 FUEL PURCHASE - JET A	.00	11,581.72	30,000.00	18,418.28	38.6
10-76-482 FUEL PURCHASE - 100 LL	.00	14,679.45	50,000.00	35,320.55	29.4
10-76-483 AIRPORT CONCESSION EXPENSE	.00	110.26	500.00	389.74	22.1
10-76-610 MISCELLANEOUS - AIRPORT	136.90	749.71	1,000.00	250.29	75.0
10-76-740 CAPITAL OUTLAY - EQUIPMENT	920.00	5,340.00	.00	(5,340.00)	.0
TOTAL AIRPORT	3,293.91	48,344.15	111,300.00	62,955.85	43.4
TOTAL FUND EXPENDITURES	295,233.25	1,153,679.99	2,278,111.83	1,124,431.84	50.6
NET REVENUE OVER EXPENDITURES	(11,676.88)	5,714.32	.00	(5,714.32)	.0

CITY OF MILFORD
BALANCE SHEET
JANUARY 31, 2026

DEBT SERVICE FUND

ASSETS

30-11900	CASH - COMBINED FUND	(90,657.45)	
30-12120	ST. TREAS CIB LIBRARY		58,517.46	
30-12130	ST. TREAS ADMIN BUILDING		258,000.00	
	TOTAL ASSETS			225,860.01

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
30-29610	FUND BALANCE-RESERVED-SID	43,660.00		
30-29800	BEGINNING OF YEAR	150,362.01		
	REVENUE OVER EXPENDITURES - YTD	31,838.00		
	BALANCE - CURRENT DATE		225,860.01	
	TOTAL FUND EQUITY			225,860.01
	TOTAL LIABILITIES AND EQUITY			225,860.01

CITY OF MILFORD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

DEBT SERVICE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SOURCE 39</u>					
30-39-100 TRANSFER FROM GENERAL FUND	6,834.00	41,838.00	(82,008.00)	(123,846.00)	51.0
TOTAL SOURCE 39	6,834.00	41,838.00	(82,008.00)	(123,846.00)	51.0
TOTAL FUND REVENUE	6,834.00	41,838.00	(82,008.00)	(123,846.00)	51.0

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

DEBT SERVICE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
30-40-620 LIBRARY M1046 BOND	.00	10,000.00	10,000.00	.00	100.0
30-40-621 BOND B1806 ADMIN BUILD PAYMENT	.00	.00	20,000.00	20,000.00	.0
30-40-622 B1806 ADMIN BUILD INTEREST	.00	.00	12,020.00	12,020.00	.0
TOTAL EXPENDITURES	.00	10,000.00	42,020.00	32,020.00	23.8
TOTAL FUND EXPENDITURES	.00	10,000.00	42,020.00	32,020.00	23.8
NET REVENUE OVER EXPENDITURES	6,834.00	31,838.00	(124,028.00)	(155,866.00)	25.7

CITY OF MILFORD
BALANCE SHEET
JANUARY 31, 2026

WATER FUND

ASSETS

51-11900	CASH - COMBINED FUND	393,134.34	
51-12100	ST TREAS-DESIGNATED-WATER	670,678.76	
51-12120	ST TREAS-RESTRICTED-BOND S3054	135,715.91	
51-12170	ST.TREAS-RESTRICTED-MAIN S3024	90,044.14	
51-13110	ACCOUNTS RECEIVABLE	29,282.91	
51-14200	DEFERRED OUTFLOW OF RESOURCES	43,838.78	
51-16110	WATER LAND	40,000.00	
51-16210	BUILDINGS	4,292.50	
51-16310	WATER DISTRIBUTION SYSTEM	9,899,070.20	
51-16510	MACHINERY AND EQUIPMENT	222,082.74	
51-16610	AUTOMOBILES AND TRUCKS	59,270.72	
51-17500	ACCUMULATED DEPRECIATION	(2,538,058.62)	
TOTAL ASSETS			9,049,352.38

LIABILITIES AND EQUITY

LIABILITIES

51-21310	ACCOUNTS PAYABLE	(3,051.90)	
51-21320	DEPOSITS PAYABLE	20,204.67	
51-21330	ACCRUED EMPLOYEE BENEFITS	47,322.27	
51-21400	DEFERRED REVENUE	7,500.00	
51-25700	NET PENSION LIABILITY	32,840.39	
51-25800	LOAN PAYABLE USDA 91/01~2020	3,908,298.80	
51-25900	LOAN PAYABLE USDA 91/03~2020	724,496.11	
TOTAL LIABILITIES			4,737,610.34

FUND EQUITY

51-26110	DEFERRED INFLOW OF RESOURCES	706.21	
UNAPPROPRIATED FUND BALANCE:			
51-29110	RETAINED EARNINGS-RESERVED	271,978.20	
51-29800	RETAINED EARNINGS-WATER FUND	3,125,788.83	
51-29900	RETAINED EARNINGS-DESIGNATED	838,122.19	
	REVENUE OVER EXPENDITURES - YTD	75,146.61	
BALANCE - CURRENT DATE		4,311,035.83	
TOTAL FUND EQUITY			4,311,742.04
TOTAL LIABILITIES AND EQUITY			9,049,352.38

CITY OF MILFORD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
51-37-100 WATER SALES	45,183.66	463,279.60	750,000.00	286,720.40	61.8
51-37-200 WATER CONNECTION FEES	.00	.00	1,000.00	1,000.00	.0
51-37-201 IMPACT FEES	.00	6,221.12	4,500.00	1,721.12	138.3
51-37-300 PENALTIES & FORFEITURES	522.97	4,867.79	8,000.00	3,132.21	60.9
51-37-410 GRANTS-LEAD & COPPER REVENUE	778.00	778.00	72,054.00	71,276.00	1.1
51-37-600 INTEREST - WATER FUND	3,134.71	23,316.59	45,000.00	21,683.41	51.8
TOTAL OPERATING REVENUE	49,619.34	498,463.10	880,554.00	382,090.90	56.6
<u>INTEREST - OTHER</u>					
51-38-900 MISCELLANEOUS REVENUE	12,600.00	13,744.59	20,000.00	6,255.41	68.7
TOTAL INTEREST - OTHER	12,600.00	13,744.59	20,000.00	6,255.41	68.7
TOTAL FUND REVENUE	62,219.34	512,207.69	900,554.00	388,346.31	56.9

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
51-40-110 SALARIES & WAGES - FOREMAN	9,595.20	51,715.82	83,163.08	31,447.26	62.2
51-40-111 SALARIES & WAGES-OPERATOR A&B	7,528.81	40,707.88	65,240.45	24,532.57	62.4
51-40-112 SALARIES & WAGES-UTILITY CLERK	6,303.60	34,024.90	54,630.42	20,605.52	62.3
51-40-115 SALARIES & WAGES - OVERTIME	245.57	2,886.71	10,000.00	7,113.29	28.9
51-40-130 BENEFITS - FOREMAN	7,732.65	36,314.98	59,763.22	23,448.24	60.8
51-40-131 BENEFITS - OPERATOR A & B	6,999.64	29,380.74	52,873.51	23,492.77	55.6
51-40-134 BENEFITS - UTILITY CLERK	4,478.23	20,265.34	36,328.03	16,062.69	55.8
51-40-230 WATER FUEL	408.91	4,449.75	8,500.00	2,050.25	68.5
51-40-250 EQUIPMENT SUPPLIES & MAIN.	1,011.22	12,936.08	20,000.00	7,063.92	64.7
51-40-270 UTILITIES - CULINARY	7,236.69	47,470.22	70,000.00	22,529.78	67.8
51-40-271 UTILITIES-PRESSURE PUMP	.00	10,772.80	18,000.00	7,227.20	59.9
51-40-273 UTILITIES-IRRIGATION	243.17	16,269.84	18,000.00	1,730.16	90.4
51-40-274 UTILITIES-INTERNET	154.95	976.59	1,800.00	823.41	54.3
51-40-280 TELEPHONE - WATER	137.09	822.52	1,500.00	677.48	54.8
51-40-310 PROFESSIONAL/TECHNICAL SERVICE	938.00	5,325.54	3,000.00	(2,325.54)	177.5
51-40-311 LEGAL AND AUDIT SERVICES	.00	8,005.80	6,500.00	(1,505.80)	123.2
51-40-481 METER SUPPLIES AND MAINTENANCE	1,404.27	2,971.23	3,000.00	28.77	99.0
51-40-510 TRAVEL AND CONFERENCE	717.96	717.96	2,000.00	1,282.04	35.9
51-40-520 ZENNER METER SUPPLIES AND FEES	.00	1,600.54	5,000.00	3,399.46	32.0
51-40-521 ZENNER CONTRACT	.00	3,705.10	5,000.00	1,294.90	74.1
51-40-522 GENERATOR MAINTENANCE	3,482.38	3,482.38	4,400.00	917.62	79.2
51-40-530 INSURANCE AND BONDS	.00	12,474.68	13,000.00	525.32	96.0
51-40-610 MISCELLANEOUS EXPENSE	52.00	1,305.84	3,000.00	1,694.16	43.5
51-40-620 SERVLINE INSURANCE	4,675.00	13,010.00	20,500.00	7,490.00	63.5
51-40-650 DEPRECIATION	.00	.00	90,000.00	90,000.00	.0
51-40-742 2020 CULINARY WATER PROJECT	.00	308.00	.00	(308.00)	.0
51-40-743 LEAD AND COPPER LINE INVENTORY	.00	27,538.69	72,054.00	44,515.31	38.2
51-40-814 CULINARY WATER BOND INTEREST	6,769.33	47,621.15	81,298.31	33,677.16	58.6
TOTAL EXPENDITURES	70,114.67	437,061.08	806,551.02	369,489.94	54.2
TOTAL FUND EXPENDITURES	70,114.67	437,061.08	806,551.02	369,489.94	54.2
NET REVENUE OVER EXPENDITURES	(7,895.33)	75,146.61	94,002.98	18,856.37	79.9

CITY OF MILFORD
BALANCE SHEET
JANUARY 31, 2026

SEWER FUND

ASSETS

52-11900	CASH - COMBINED FUND	418,750.18	
52-12110	ST. TREAS-DESIGNATED SEWER	862,540.00	
52-13110	ACCOUNTS RECEIVABLE	33,704.75	
52-14200	DEFERRED OUTFLOW OF RESOURCES	42,768.58	
52-16110	LAND	29,536.50	
52-16210	BUILDINGS	4,643.20	
52-16310	SEWER SYSTEM	2,138,772.10	
52-16510	MACHINERY AND EQUIPMENT	148,597.45	
52-16610	AUTOMOBILES AND TRUCKS	54,520.72	
52-16810	WIP	83,015.07	
52-17500	ACCUMULATED DEPRECIATION	(2,217,108.11)	
TOTAL ASSETS			1,599,740.44

LIABILITIES AND EQUITY

LIABILITIES

52-21330	ACCRUED EMPLOYEE BENEFITS	26,127.22	
52-21400	DEFERRED REVENUE	7,500.00	
52-25700	NET PENSION LIABILITY	32,038.69	
TOTAL LIABILITIES			65,665.91

FUND EQUITY

52-26110	DEFERRED INFLOW OF RESOURCES	688.97	
UNAPPROPRIATED FUND BALANCE:			
52-29110	RETAINED EARNINGS-RESERVED	25,832.00	
52-29800	RETAINED EARNINGS-SEWER FUND	617,484.11	
52-29900	RETAINED EARNINGS-DESIGNATED	803,004.60	
	REVENUE OVER EXPENDITURES - YTD	87,064.85	
BALANCE - CURRENT DATE		1,533,385.56	
TOTAL FUND EQUITY			1,534,074.53
TOTAL LIABILITIES AND EQUITY			1,599,740.44

CITY OF MILFORD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

SEWER FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
	<u>OPERATING REVENUE</u>					
52-37-100	SEWER FEES	39,108.39	272,329.70	415,000.00	142,670.30	65.6
52-37-201	IMPACT FEES	.00	4,164.92	3,000.00	(1,164.92)	138.8
52-37-400	GRANTS	.00	.00	1,972,000.00	1,972,000.00	.0
52-37-600	INTEREST - SEWER FUND	3,295.59	24,535.40	43,000.00	18,464.60	57.1
	TOTAL OPERATING REVENUE	<u>42,403.98</u>	<u>301,030.02</u>	<u>2,433,000.00</u>	<u>2,131,969.98</u>	<u>12.4</u>
	<u>INTEREST - OTHER</u>					
52-38-900	MISCELLANEOUS REVENUE	.00	500.00	4,000.00	3,500.00	12.5
	TOTAL INTEREST - OTHER	<u>.00</u>	<u>500.00</u>	<u>4,000.00</u>	<u>3,500.00</u>	<u>12.5</u>
	TOTAL FUND REVENUE	<u>42,403.98</u>	<u>301,530.02</u>	<u>2,437,000.00</u>	<u>2,135,469.98</u>	<u>12.4</u>

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
52-40-110 SALARIES & WAGES - LEADMAN	9,098.41	49,066.23	78,859.66	29,793.43	62.2
52-40-111 SALARIES & WAGES-OPERATOR A&B	2,539.20	21,157.87	26,096.19	4,938.32	81.1
52-40-115 SALARIES & WAGES - 5TH MAN	.00	.00	40,000.00	40,000.00	.0
52-40-130 BENEFITS - OPERATOR A & B	2,708.23	11,344.60	21,149.40	9,804.80	53.6
52-40-131 BENEFITS - LEADMAN	7,598.94	34,084.02	58,387.76	24,303.74	58.4
52-40-135 BENEFITS - 5TH MAN	.00	.00	30,000.00	30,000.00	.0
52-40-230 FUEL - SEWER	408.91	2,603.81	6,000.00	3,396.19	43.4
52-40-250 EQUIPMENT SUPPLIES & MAIN	785.47	6,029.96	15,000.00	8,970.04	40.2
52-40-270 UTILITIES-ELECTRICAL & GAS	1,331.99	4,321.24	12,500.00	8,178.76	34.6
52-40-280 TELEPHONE - SEWER	31.83	190.89	425.00	234.11	44.9
52-40-310 LEGAL AND AUDIT SERVICES	.00	5,432.50	7,000.00	1,567.50	77.6
52-40-510 TRAVEL AND CONFERENCE	.00	.00	1,000.00	1,000.00	.0
52-40-530 INSURANCE AND BONDS	.00	12,474.67	13,000.00	525.33	96.0
52-40-610 MISCELLANEOUS EXPENSES	98.00	424.88	2,000.00	1,575.12	21.2
52-40-620 SERVLIN PROTECTION	2,184.00	6,442.00	10,000.00	3,558.00	64.4
52-40-650 DEPRECIATION	.00	.00	75,000.00	75,000.00	.0
52-40-660 2024 WASTEWATER PROJECT	6,517.50	60,892.50	1,972,000.00	1,911,107.50	3.1
52-40-750 CAPITAL OUTLAY - SEWER	.00	.00	2,400.00	2,400.00	.0
TOTAL EXPENDITURES	33,312.48	214,465.17	2,370,818.01	2,156,352.84	9.1
TOTAL FUND EXPENDITURES	33,312.48	214,465.17	2,370,818.01	2,156,352.84	9.1
NET REVENUE OVER EXPENDITURES	9,091.50	87,064.85	66,181.99	(20,882.86)	131.6

CITY OF MILFORD
BALANCE SHEET
JANUARY 31, 2026

GENERAL FIXED ASSETS

ASSETS

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

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
91-29800	BEGINNING OF YEAR	745,592.15	
91-29850	ADDITIONS - CURRENT YEAR	10,322,746.20	
BALANCE - CURRENT DATE		11,068,338.35	
TOTAL FUND EQUITY			11,068,338.35
TOTAL LIABILITIES AND EQUITY			11,068,338.35

CITY OF MILFORD
BALANCE SHEET
JANUARY 31, 2026

GENERAL LONG TERM DEBT

ASSETS

95-18100 AMT PROVIDED-GENERAL LT DEBT

858,115.44

TOTAL ASSETS

858,115.44

LIABILITIES AND EQUITY

LIABILITIES

95-21500 ACCRUED EMPLOYEE BENEFITS

42,109.52

95-25102 BONDS PAYABLE -CIB LIBRARY

160,000.00

95-25105 ADMINISTRATION BUILDING LOAN

601,000.00

95-25700 NET PENSION LIABILITY

55,005.92

TOTAL LIABILITIES

858,115.44

TOTAL LIABILITIES AND EQUITY

858,115.44

Milford Municipal Airport Monthly Fuel Analysis Month January 2026

Date	100 LL	Gallons Sold & Test	Jet A	Gallons Sold & Test	Tie Down	After Hours Fee	Oil	Misc.	Processing Fee	Total
1/1/2026	\$0.00	0	\$0.00	0						\$0.00
1/2/2026	\$0.00	0	\$0.00	0						\$0.00
1/3/2026	\$0.00	0	\$0.00	0						\$0.00
1/4/2026	\$0.00	0	\$0.00	0						\$0.00
1/5/2026	\$156.73	28.29	\$0.00	0					\$0.08	\$156.65
1/6/2026	\$542.59	97.94	\$0.00	0					\$18.72	\$523.87
1/7/2026	\$457.16	82.52	\$0.00	0					\$10.74	\$446.42
1/8/2026	\$0.00	0	\$0.00	0						\$0.00
1/9/2026	\$61.05	11.02	\$0.00	0					\$2.11	\$58.94
1/10/2026	\$283.48	51.17	\$0.00	0					\$7.15	\$276.33
1/11/2026	\$368.64	66.54	\$0.00	0					\$9.76	\$358.88
1/12/2026	\$0.00	0	\$0.00	0						\$0.00
1/13/2026	\$138.89	25.07	\$0.00	0					\$3.26	\$135.63
1/14/2026	\$0.00	0	\$981.04	198.19					\$23.05	\$957.99
1/15/2026	\$44.38	8.01	\$0.00	0					\$1.04	\$43.34
1/16/2026	\$801.42	141.66	\$0.00	0					\$18.83	\$782.59
1/17/2026	\$221.39	39.96	\$0.00	0					\$5.20	\$216.19
1/18/2026	\$230.97	41.69	\$0.00	0					\$5.43	\$225.54
1/19/2026	\$38.90	7.02	\$0.00	0					\$0.91	\$37.99
1/20/2026	\$0.00	0	\$0.00	0						\$0.00
1/21/2026	\$170.19	30.72	\$0.00	0					\$4.62	\$165.57
1/22/2026	\$0.00	0	\$0.00	0						\$0.00
1/23/2026	\$0.00	0	\$0.00	0						\$0.00
1/24/2026	\$0.00	0	\$0.00	0						\$0.00
1/25/2026	\$0.00	0	\$0.00	0						\$0.00
1/26/2026	\$141.66	25.57	\$0.00	0					\$3.33	\$138.33
1/27/2026	\$109.53	19.77	\$0.00	0					\$2.57	\$106.96
1/28/2026	\$0.00	0	\$0.00	0						\$0.00
1/29/2026	\$177.45	32.03	\$0.00	0						\$177.45
1/30/2026	\$624.81	112.78	\$0.00	0						\$624.81
1/31/2026	\$222.10	40.09	\$0.00	0						\$222.10
	\$4,791.34	861.85	\$981.04	198.19	\$0.00	\$0.00	\$0.00	\$0.00	\$116.80	\$5,655.58

Balance of Funds for Fuel Purchase

Fuel Purchases		
Amount	Gallons	Type
		Jet A
		100 LL

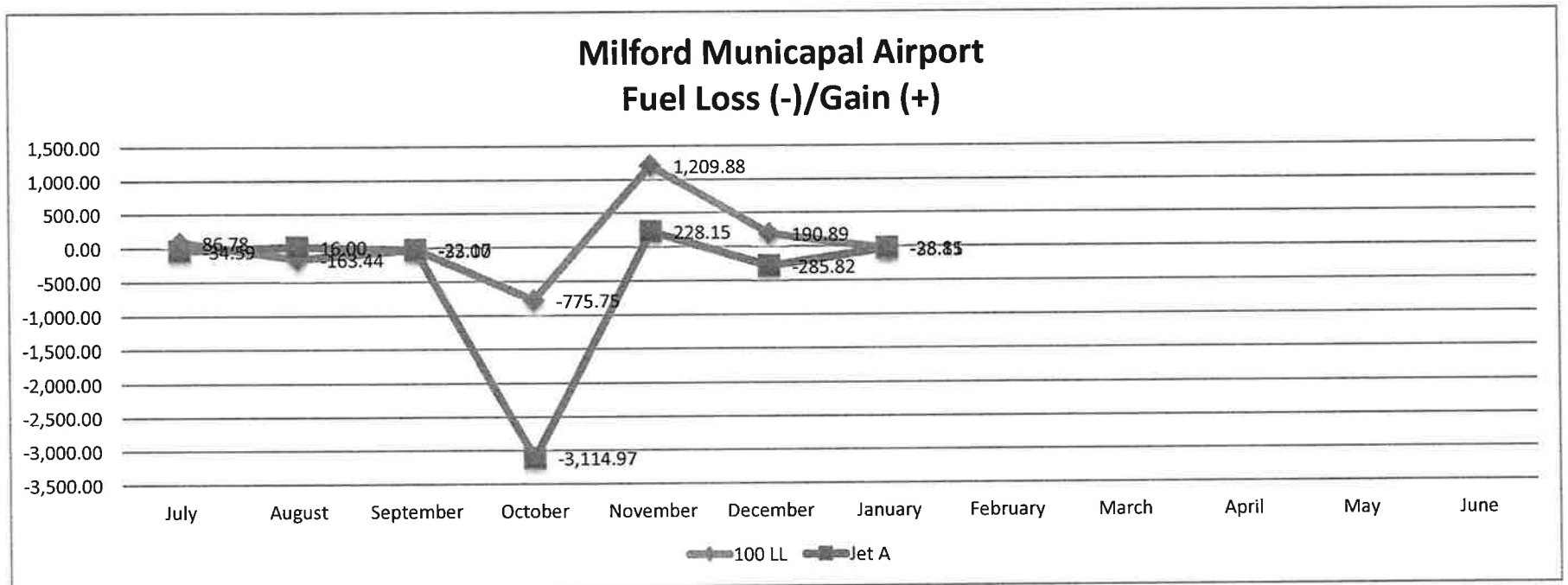
Accumulated Credit Card Balance			
Month Total			
Month Balance	Payments	Description	Balance
\$5,772.38			-\$1,821.19
	\$5,712.38	CC Rem	\$3,951.19
	\$0.00	Cash	-\$1,761.19

Inventory of Fuel

	Beginning Reading	Gallons Purchased For Month	Gallons Sold For Month	Actual Ending Reading	Ending Reading	Pump Loss	Cost Per Gallon	Total Inventory
100 LL	4669.00	0.00	861.85	3807.15	3772.00	-35.15	\$4.82	\$18,181.04
Jet A	3219.00	0.00	198.19	3020.81	2992.00	-28.81	\$3.95	\$11,818.40
Total	0.00	0.00	1060.04	6827.96	6764.00	-63.96		\$29,999.44

Milford Municipal Airport Fuel Loss/Gain 2025-2026

	July	August	September	October	November	December	January	February	March	April	May	June
100 LL	86.78	-163.44	-22.17	-775.75	1,209.88	190.89	-35.15					
Jet A	-34.59	16.00	-33.00	-3,114.97	228.15	-285.82	-28.81					



Milford City Council Meeting
Tuesday, January 20, 2026 4:00 PM
Milford City Hall, 26 South 100 West
Milford, Utah 84751

Members Present: Mayor Nolan Davis, Council Members Russell Smith, Les Whitney, Ian Spaulding, and Tayson Willis.

Absent: Scott Symond

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

Visitors (Official Roster): Terry Wiseman, Matt Sterzer

Call to Order

Mayor Davis called the meeting to order at 4:02 p.m. followed by the Pledge of Allegiance.

Presentation of appreciation to former Council Member

Terry Wiseman for his years of service to the community. Mayor Davis thanked Terry for his years of service to the community and presented him with an appreciation gift. Terry thanked the members of the council and the staff for the opportunity to work together over the years.

Visitors

Trish Stewart – Provide ideas for the America250 Utah

Mrs. Stewart was not in attendance. Administrator Bealer read the email from Trish for the council:

Hi, This is a quick email and I am sorry if it seems abrupt. The main proposal I have is to have a live band for the 4th of July festivities, not just for the dance. Is there a band for the 4th of July dance? What are the exact dates for the 250th celebration? What are the plans? I am fairly certain the High School Auditorium will not be available. Could we do something similar to what y'all did for the 150th, with a bunch of vendors and live entertainment, etc.? A play would be fun if we could find a place. It would be older students, college kids and adults. --Patricia Stewart

Mayor Davis's response was that Mrs. Stewart sounded pretty ambitious. He expressed his concern with the lack of manpower with the current volunteer base with the committees we have in place. At one time there were many, but they are kind of small right now. He would like to first see what direction we take as a city with the celebrations. A lot of cities do not oversee the celebrations; there are committees that do it. The problem we have had in the years past, we have lost all of our organizations except for the Lions Club and they are already doing their part. He does not know where the manpower will come from. Before making a commitment on what we want to do on it, it needs to be determined who is going to be a part of making sure it gets done. When the city was first approached by the UPEC they came to the city and asked if we would get

involved. The city was not in a position to take on the 4th of July but could help, and there were several organizations involved at the time. The city was just a small part of the volunteer base. We have lost a lot of volunteers with these organizations no longer active. He doesn't know what the right direction is but we need to be thinking about it. Council Member Spaulding suggested the consideration of creating a director position to oversee the events, stating that the county has experienced this same issue in the past so they now have a director. He suggested maybe doing the same over the 4th, offering a stipend, and do it on a trial basis for the next two years and see how it works out. If nobody puts in for it, then we have our answer that there is no interest. We have been begging for people to get involved, maybe this is the direction we need to take.

Administrator Bealer circled back to the America250 stating that the City Council has been appointed as the board for that event and the city been granted \$1500. Previously there was a discussion about the possibility of purchasing a PA system that could be used for this as well as other patriotic events, like Veterans Day, Does Milford City want to add anything to the 4th celebration or go in with the county on the celebration they will be putting together on July 5th. Commissioner Pearson contacted the city last month and they are planning a potluck at the reservoir with a big fireworks show. Commissioner Pearson did not have many details at that time. Council Member Whitney revisited the July 4th committee and volunteers stating that it has dwindled a lot over the recent years and it has been difficult getting new interest. He volunteered to oversee it. Administrator Bealer stated that the council stated they would oversee the American250. Council Member Spaulding cited that he did not feel the members of the council, nor the July 4th committee members, had the time to take more on. Mayor Davis asked, are we going to combine it with what the 4th of July committee has in place or separating it stating some communities are separating it. Council Member Spaulding felt that if the city went back with the idea of purchasing a PA system, the city could have a brief flag ceremony or something at the park while we are already there. We would need to specify a time. One thing we have always tried to do in the past with the 4th is have fun things, like the Ping Pong Raffle. This led to everyone rushing to the park right away and we have struggled getting a program back in place. He suggested having a short program with an acknowledgement of the American 250 acknowledging it. He felt that would be sufficient. This PA system could be used for other local events such as the Christmas Light Parade, the Veterans Day program, which is patriotic. We just don't have the capacity and volunteers to do much more than a small program for the America250. Mayor Davis supported Council Member Spaulding's ideas with the American250 and asked the council if they want to pursue his suggestion of trying to find a Director to take on the task of overseeing the 4th celebration and getting volunteers. If we can't get the volunteers, can we look at having a parade, the luncheon at the park, and fireworks? Council Member Spaulding thought that was an easy, definable, quantifiable thing. We could put the specs of what we want organized and then advertise the position. If we don't get anyone by that date then we move forward with what we have and anything that is lacking does not happen. Council Member Whitney asked for clarification of the funding for the American250. Administrator Bealer explained that the city applied for and obtained the \$1500 and entered into a MOU; the city can add it to the celebration but it needs to be earmarked. We have been given the approval to use it toward the purchase of the PA system. Mayor Davis summarized that the council will do a program for the 4th that highlights the

American250 and then the city needs to identify a way of steering the committee and recruiting new volunteers.

Administrator Bealer asked the council if it was their intent to let Mrs. Stewart know that the city will be using the funds to purchase a PA system and direct her to the county celebration where she may be able to coordinate with their committee toward something at the reservoir on the 5th? The council agreed and committed to line up the program for the America250. Administrator Bealer will contact Trish. Council Member Smith asked if there was a band lined up for the 4th? City Recorder Seifers reported that Council Member Symond has lined up Muddy Boots we just don't know for sure on the date yet, Makayla had emailed about it but there was no date provided. She continued explaining that the parade and the luncheon at the park were not an issue, the biggest concern with lack of volunteer is with the carnival. There is a lot that goes into the carnival, and we need lots of volunteers. The prizes for the park are getting more expensive, and they are getting a lot smaller and poorly made at the same time. It is not a huge money maker, but it does offer something fun for the kids to do at the park. She also suggested that the committee discussed the fireworks vendors. She cited that she is not opposed to what Councilmember Spaulding suggested about the Director but pointed out that when the city was asked to come aboard and help form the committee, it was kind of a Chamber of Commerce, which we don't have here anymore, it was formed all by a volunteers. With exception of the fire department, who got a donation for setting off the fireworks, none of the organizations or volunteers were compensated. Over time, different groups requested or the committee determined that there should be donations made. As the committee lost organizations and volunteers, there were few willing to get involved and it fell back on the city. It didn't take long to see that most volunteers were not going to donate their time for nothing in return and were okay with letting the city take it on under the assumption that we were getting paid for it. It is something to think about, if you are compensating someone to oversee it, they will be assuming the responsibility of getting it done, regardless of support from volunteers or lack thereof. Council Member Smith suggested advertising that we need volunteers or we will not be able to put on the carnival this year. Monica replied that she has been doing that for the past two years. Administrator Bealer understood Monica's perspective but agreed that if there was a director, it would be that person's job to oversee it and follow up with people to line things out. She suggested that it be taken to the 4th of July Committee for discussion it where they are the ones who raised the funds for the celebration.

CONFLICTS OF INTEREST

Mayor Davis explained that there will be a new agenda item where members of the council may make a declaration of any potential conflicts of interest relating to agenda items for that meeting.

Consent Issues

a. Consent issues including bills and payroll, Financial Reports November 2025 and December 2025, and minutes of the November 18, 2025 Regular Council Meeting.

- **MOTION:** *Council Member Russell Smith moved to approve the consent issues as presented. The motion was seconded by Council Member Les Whitney. The motion carried with the following votes:*

Yes: Tayson Willis, Les Whitney, Russell Smith, Ian Spaulding

No: None

Absent: Scott Symond

New Business

a. Conflict of Interest Disclosure Forms

Administrator Bealer presented the members of the council and staff with conflict of interest disclosure forms that need to be returned immediately. The city is required to post these on our website.

b. Library Board Appointment

Administrator Bealer reported the board has recommended Malorie White to fill the vacancy.

- **MOTION:** Council Member Les Whitney moved to the appointment of Malorie White to the Library Board. The motion was seconded by Council Member Ian Spaulding. The motion carried with the following votes:

Yes: Tayson Willis, Les Whitney, Russell Smith, Ian Spaulding

No: None

Absent: Scott Symond

c. 2026 Appointments and Committee Review

Administrator Bealer presented the appointments for 2026. Mayor Davis and Administrator Bealer invited and encouraged the council members to provide reports each month for the departments they oversee.

- **MOTION:** Council Member Ian Spaulding moved to approve the 2026 Appointments and Committees. The motion was seconded by Council Member Les Whitney. The motion carried with the following votes:

Yes: Tayson Willis, Les Whitney, Russell Smith, Ian Spaulding

No: None

Absent: Scott Symond

d. Presentation for consideration: Approval of bids – Old Fire Station; Map Printer

Administrator Bealer reported the Old Fire Station bid has been completed and looked great – the council needs to ratify the approval of the bid. There were not any bids received for the map printer, staff would like to dispose of the printer using the landfill.

- **MOTION:** Council Member Les Whitney moved to ratify the approval of the old fire station bid from Strauch Construction in the amount of \$7350.00 and to approve the disposal of the map copier. The motion was seconded by Council Member Russell Smith. The motion carried with the following votes:

Yes: Tayson Willis, Les Whitney, Russell Smith, Ian Spaulding

No: None

Absent: Scott Symond

176
177 **e. Presentation for consideration: Approval of Lease Agreement for vehicle parking at Milford**
178 **Airport – I Got Poop**

179 Administrator Bealer reported that this company has multiple services they provide. They are
180 currently hauling metal, and construction waste for McCarthy. They have been parking at the
181 airport because they have a pilot fly in weekly to haul it. Mayor Davis, Airport Operator Smith,
182 and Airport Manager Bealer discussed designating an area where they could park and enter into
183 a lease agreement with a use fee. This lease has been implemented, and they have been paying
184 the fee. Council needs to ratify the agreement.

- 185
186 ➤ **MOTION:** *Council Member Les Whitney moved to ratify the agreement that Mayor Davis*
187 *has signed for the vehicle parking lease agreement. The motion was seconded by Council*
188 *Member Russell Smith. The motion carried with the following votes:*
189 *Yes: Tayson Willis, Les Whitney, Russell Smith, Ian Spaulding*
190 *No: None*
191 *Absent: Scott Symond*

192
193 **f. Presentation for consideration: Approval of State Treasury Withdrawal for Library Bond**
194 **payment**

195 Administrator Bealer reported the Library Bond payment was made in December. This action
196 needs to be ratified.

- 197
198 ➤ **MOTION:** *Council Member Russell Smith moved to approve and ratify the treasury*
199 *withdrawal of \$10,000 for the Library Bond payment. The motion was seconded by*
200 *Council Member Les Whitney. The motion carried with the following votes:*
201 *Yes: Tayson Willis, Les Whitney, Russell Smith, Ian Spaulding*
202 *No: None*
203 *Absent: Scott Symond*

204
205 **g. Presentation for consideration: Temporary Change Applications with Christiansen Farms and**
206 **Lary Carter's Farm**

207 Administrator Bealer reported these farms were interested in continuing. The cost is \$50 per acre
208 foot, with the farms paying \$12.5K up front when they pick up the application to file with Water
209 Rights Division. Lary Carter Farms will be transferred under the current agreement with
210 Williams/Netto; this water is metered at the well and charged on the actual use. This transfer is
211 expected to generate \$25K in revenues. Council Member Spaulding asked what trigger is in place
212 for proofing up Milford City's water rights. Attorney Kanell stated he is tracking the water rights.
213 In the event the water is needed for municipal use, it would revert back to the city.

- 214
215 ➤ **MOTION:** *Council Member Ian Spaulding moved to approve the mayor to sign the*
216 *temporary change applications. The motion was seconded by Council Member Russell*
217 *Smith. The motion carried with the following votes:*
218 *Yes: Tayson Willis, Les Whitney, Russell Smith, Ian Spaulding*
219 *No: None*

Absent: Scott Symond

h. Approval of Corrective Action Plan – State Auditor’s Office

Administrator Bealer revisited the letter from the State Auditor. They want a more descriptive plan for how the city will alleviate the excess balance in the General Fund. In years past we have just had to write a letter to the State Auditor. This year they are requiring more details for why we are holding those funds and the plan for action. She provided options (in the packet) which included the creation of a capital improvement fund. The city has been fortunate to have the excess funds, we have been able to replace the roof at the swimming pool and purchase a new one-ton and backhoe. We are in a good position, we just need to explain to the auditor’s office why we have that extra funding. Council Member Spaulding supported a capital improvement fund that could be used in the future. Mayor Davis thanked Administrator Bealer for her work on the plan.

➤ **MOTION:** Council Member Ian Spaulding moved to approve the corrective action plan for the State Auditor’s Office. The motion was seconded by Council Member Les Whitney. The motion carried with the following votes:

Yes: Tayson Willis, Les Whitney, Russell Smith, Ian Spaulding

No: None

Absent: Scott Symond

i. Discussion: Long Term Plan for Backhoe equipment

We have a few options with trading in the 2020, or an outright purchase. As of today, there have not been any issues with the backhoe. The 2003 backhoe is on borrowed time. We usually keep two operating backhoes in the fleet. The question now is do we trade in the 2020 Cat and buy the 2026 backhoe and keep the 2003, but probably in a year or two we will looking to buy another backhoe. Ben reported the Case 2003 is starting to present a few issues. Council Member Smith’s opinion was to keep the 2020 backhoe. Council Member Spaulding asked if there was any value in selling the 2003 in its current state. Ben doesn’t have a quote for the cost of repairs to know if it is worth it, he would like to keep it for the time being. Administrator Bealer cited that the price of equipment has increased considerably. She suggested to keep all three backhoes in the fleet at this time.

➤ **MOTION:** Council Member Ian Spaulding moved to approve the purchase of the 2026 backhoe and keep the other two in the fleet. The motion was seconded by Council Member Russell Smith. The motion carried with the following votes:

Yes: Tayson Willis, Les Whitney, Russell Smith, Ian Spaulding

No: None

Absent: Scott Symond

j. Presentation for consideration: Accounting Software

Administrator Bealer presented the proposal for moving the city’s software program from Caselle to Pelorus. She provided an Accounting Software Comparison. Pelorus has a number of options that the current software does not offer in their current package, including online timekeeping,

purchase orders, and fixed assets management. Upfront cost to migrate is \$17K and would move 10 years' worth of data to the new system. The timekeeping would allow employees to clock in on their phone as well as itemize where their time was spent. The employees will have a profile they can log in to where paystubs and W2's will be available. Another benefit is direct email billing through the software. There are a few key features that appear to be more efficient as well as there is a cost saving with Pelorus that equates to \$1,425 annually. There is money in the budget that can be used for the migration cost. Council Member Spaulding was impressed with the cost savings along with the overall efficiency of the new system. Makayla reported that if approved, the conversion will be scheduled for the week of February 9 – 13. Additionally, Caselle has notified the city that the full annual payment will be due up front beginning in July, which would lock the city in for that full year. Mayor Davis reported he had reviewed the proposal with Administrator Bealer as well as has spoken with a few people at Five County who say it was the best thing they have done; it has proven to be efficient once they got through the conversion.

➤ **MOTION:** *Council Member Russell Smith moved to approve the conversion of the city's accounting software program to Pelorus. The motion was seconded by Council Member Ian Spaulding. The motion carried with the following votes:*

Yes: Tayson Willis, Les Whitney, Russell Smith, Ian Spaulding

No: None

Absent: Scott Symond

k. Discussion: Update on Housing in Milford

Mayor Davis addressed his concerns with comments that have been made by the general public about the city council and the administrative staff in regards to addressing the housing problem. Mayor Davis has attended several meetings on a county level as well as state level, and it is a slow, hard process. He provided the following update:

Milford City has been actively working with multiple developers to bring new housing options to our community. While there are challenges, such as undeveloped land and the city being somewhat landlocked, progress is being made in the right direction. Currently, we are working on two different housing projects and are actively collaborating with the Utah Inland Port to explore additional opportunities. These challenges are not unique to Milford City but we are committed to finding solutions. Some positive developments include our work on the General Plan which provides the framework for growth, land use and zoning in the city. The General Plan is now 98% complete and we are planning on moving into the zoning code update in early April 2026 to align our regulations with this plan. We are grateful to FERVO for their generous donation of \$30K to support this effort. Additionally, Milford was recently selected for the Utah Blueprint Program for recognition that highlights our proactive planning efforts and commitment to sustainable growth. Milford City staff are working diligently to accommodate and thoughtfully consider all land use requests. We remain proactive, collaborative, and solution-focused on addressing the city's housing needs. Our goal is to ensure that Milford continues to grow thoughtfully while meeting the needs of our residents and potential new neighbors.

307 Mayor Davis continued citing that it has not been due to a lack of effort. We live in a unique
308 situation where there is not a lot of transition housing in Milford. Families often remain in the
309 home they started out in. There are not starter homes, per se. We need developers that will
310 come in and invest in the community. We have worked with developers in the past and about the
311 time we think something is going to happen, the mine would close down, and then Smithfield
312 closed down. The developers were apprehensive about developing in unsecure situations with
313 the workforce. It is a tough situation, but he takes exception to what the people in the
314 community are saying that nothing is being done here at Milford City when we are doing what we
315 can right now. Matt (Sterzer – Beaver County Economic Development) is working hard with the
316 state. We are in a situation we have never been in before. It will take some time be we are going
317 to get there.

318
319 Zoning Administrator Thompson asked to add a few additional comments. Over the past few
320 weeks, there has been a great deal of conversation on social media about housing in Milford, and
321 while we recognize that these discussions come from a place of care for our community, I also
322 feel it is important to provide some additional context on how the City is approaching growth and
323 development. Milford City is currently in the process of updating our General Plan, which is a
324 long-range document that outlines the vision, goals, and policies for how our community plans to
325 grow and develop over the next 10 to 20 years. To help guide this effort, a steering committee
326 was formed that included a diverse group of residents, representing both younger and older
327 generations. In addition, a community-wide survey was conducted to gather broader public input.
328 We received feedback from 145 residents, and much of that input focused on beautification and
329 maintaining the character of our community. The feedback from the steering committee and the
330 survey provided the foundation for developing the goals within the General Plan. An open house
331 was held on August 4th to give the community an opportunity to review those goals and offer
332 additional input. Aside from elected officials and city staff, there were only about 8 community
333 members that attended this open house, but the plan continues to reflect the priorities that were
334 shared throughout the public engagement process. Beautification is a key component of the plan,
335 and as it moves toward completion, staff will also be working on updating ordinances and
336 processes to support those goals. Many of the recent comments we have seen on social media
337 relate to development requirements and the perception that Milford City is difficult to work with.
338 I would like to emphasize that when developers reach out to the City, I am typically the first point
339 of contact, and our goal is always to provide clear guidance and work together. On smaller
340 developments, the City has shown flexibility by working with developers on timelines and, when
341 appropriate, granting extensions for completing required improvements. Development
342 requirements, particularly for infrastructure, are in place to ensure that growth occurs in a way
343 that is sustainable and fair to existing residents. Requiring developers to install necessary
344 infrastructure—such as streets, water, sewer, sidewalks, curb, and gutter—helps ensure that new
345 development pays its own way and does not place an additional financial burden on current
346 taxpayers. This approach is consistent with neighboring communities, including Beaver City,
347 which has the same requirements. At the same time, Milford City has taken steps to be
348 thoughtful and practical where possible. In 2024, the city adopted zoning code amendments that
349 provide exemptions for street improvements in certain older subdivisions. These changes were
350 made to encourage development on single vacant parcels where infrastructure costs had been a

barrier, with the long-term plan of incorporating these streets into the City's maintenance program in the future. Milford's small boundaries and limited developable land can make development more complex, but the City remains committed to working positively with property owners and developers. She felt like the staff really does try to work with them. We sit down with them and try to come up with a plan that works for everybody.

Council Member Spaulding – He cited the city does not really have as much power on what land is available or what those private property owners sell their property for as what some people would make it seem. He was much younger when Smithfield first came but he read the newspaper articles. He recalls that some of the out of the box things the city did in the past trying to accommodate development didn't really work out that well. The city doesn't have the resources to give things away. Until things line up the way they should line up, he doesn't know what else can be done other than having a plan, having a fair policy, having ordinances, and a willingness to work with people. He felt that the city had done a fantastic job at that. Mayor Davis asked Matt if he had anything to add. Matt Sterzer started off by saying that hope is not a strategy. The General Plan update is a good thing. It is good that Milford City is open to development. He will be bringing some information to the city, he has been having some really really promising conversations. There is going to be a lot of work that this council will be instrumental in answering the housing crisis that is here in Milford. We have an opportunity to be an example to the state in making things affordable for developers to come in and have good partners with the city to get things done. The numbers he has been analyzing shows that there are large numbers of people that desire to locate here that would be tax-paying and bring value. Milford community buzz eludes that they want to keep things small town, so the question is can we add 200-300 people and stay small? He believes we can. He feels the new residents would conform to how we do things and add to our community. We stand to be in a really great spot. There will be a lot of work the council needs to do. Matt will be working with the city on various ways to bring in more housing. Modular Home opportunities can bring down the cost of homes substantially and they are beautiful homes. There is a lot of worthwhile dialogue coming within the next year.

I. Discussion: Utah Local Governments Trust (TRUST) Integrity Promise Program update

The Utah Local Governments Trust (TRUST) has updated the Integrity Promise Program, which impacts our workers' compensation and liability premium discount. The program continues to offer a 5% annual discount, but several new participation requirements have been added. Enclosed in the packets was a flyer outlining all required items. New requirements include: Franklin Covey 360 Diagnostic; Franklin Covey "7 Habits" Training; and 100% of our full-time employees must complete the 8-hour class. In addition, each employee will be required to attend the TRUST Legal Brief Series with each employee being assigned a specific month to attend a briefing, so will be given two months.

It is important that we complete these items. The TRUST Integrity Promise is designed to strengthen workplace safety and organizational culture while also returning premium dollars to the city. This will be a ten-year program and the city will receive the financial benefits as follows:
Years 1–5: Milford City receives an annual payment equal to 5% of our liability premium and 5%

of our workers' comp premium; Years 6–10: Milford City receives an annual payment equal to 20% of our fifth-year liability premium, as long as we remain in the program. Based on our current premiums, this equals approximately \$20,000 returned to Milford City over ten years—so it is worth the effort, which is not small but will have a huge benefit both to the employees and to the financial kickbacks to the city.

Old Business

a. IOOF Cemetery Plot Policy Draft review

Administrator Bealer revisited the November meeting for drafting a policy for the use of IOOF Plots. The draft was presented for review and if council approves the policy, it will be presented as an ordinance in the next meeting.

➤ **MOTION:** *Council Member Les Whitney moved to approve the Cemetery Plot Policy to be placed as an ordinance for approval in February. The motion was seconded by Council Member Les Whitney. The motion carried with the following votes:*

Yes: Tayson Willis, Les Whitney, Russell Smith, Ian Spaulding

No: None

Absent: Scott Symond

b. Discussion: America250 Funding options

Administrator Bealer reported that Council Member Spaulding had given an estimate of \$2400 for the PA System alone. She suggested that the \$1500 the city has received for the America250 could be applied to that with the city picking up the rest.

Matt Sterzer left the meeting at 5:34 PM.

She continued explaining that Council Member Spaulding had spoken with a few people who are familiar with trailers and instead of having a deck trailer, it was suggested we have a fully enclosed trailer for maximum storage capacity. All inclusive, we are looking at a total of about \$14K which includes the platforms (that could be taken out and setup as a stage, stairs for the platform, the trailer, the speakers, a table, mixer, mic stand, and microphones. She thought for \$14K the city could get a nice system. She suggested that the 150th Celebration Fund had some excess funds, she could reach out to the committee to see if they would want to donate as it would fall into the community fund. The 4th of July Committee may also donate. Mayor Davis was in support. There are many community events that could be improved by having this system available. Makayla added that vinyl wraps could be applied to the trailer to show the sponsors of the system. Council Member Smith agreed with the mayor that this system was needed. Administrator Bealer will reach out to the committees.

c. Declaration of Surplus: scrap metal at maintenance shed

Foreman Stewart reported the crew have piled up the scrap at the city maintenance shed so it can be put out for surplus sale. These items include: the well wire and submersible motors pulled from the Mineral Mountain Well, the old bay doors from the old fire house and the maintenance shop, heaters removed from the maintenance shop, brass meters pulled during

the water project, and a dumpster full of assorted scrap metal. Anything not removed through the sale will be disposed of by taking to Robinson Scrap.

- **MOTION:** Council Member Ian Spaulding moved to approve the surplus of the items presented with no minimum bid required, council will consider the highest bids; if no bids are received the items are to be hauled to Robinson Scrap. The motion was seconded by Council Member Russell Smith. The motion carried with the following votes:
Yes: Tayson Willis, Les Whitney, Russell Smith, Ian Spaulding
No: None
Absent: Scott Symond

Mayor Davis asked that comparison prices are obtained by Foreman Stewart.

Ordinances and Resolutions

a. Resolution 1-2026 “Setting Penalty on Past Due Accounts Receivables Balances”

- **MOTION:** Council Member Les Whitney moved to adopt Resolution 1-2026 “Setting Penalty on Past Due Accounts Receivables Balances”. The motion was seconded by Council Member Ian Spaulding. The motion carried with the following votes:
Yes: Tayson Willis, Les Whitney, Russell Smith, Ian Spaulding
No: None
Absent: Scott Symond

b. Ordinance 1-2026 “Vacating Alley”

Establishes a formal process for requests to vacate an alley when there are established utility easements or lines located within the alleyway or if the alleyway provides access to an existing utility or infrastructure.

- **MOTION:** Council Member Russell Smith moved to adopt Ordinance 1-2026 “Vacating Alley”. The motion was seconded by Council Member Les Whitney. The motion carried with the following votes:
Yes: Tayson Willis, Les Whitney, Russell Smith, Ian Spaulding
No: None
Absent: Scott Symond

Staff and Council Reports

Administrator Bealer

- As Lisa mentioned, beautification is a main concern, it was heavily mentioned in the General Plan Survey. As you are aware, our current beautification code has not been as effective as we had hoped in keeping our town clean and visually appealing. In the past, we had a dedicated Beautification Board; unfortunately, over time—and with changing community dynamics including social media—these members became inactive. Office staff, in collaboration with the mayor, have brainstormed ideas to reinvigorate our beautification efforts. This is a hard ask, but we would like to propose that the Milford City Council serve

as the Beautification Committee, assisting in efforts to clean up and maintain our community. Proposed Process: form a small committee, similar to the cemetery and personnel committees, to improve and update the code. The code could be structured to allow the sheriff's office to serve property owners initially, helping to ensure compliance and momentum. Each council member would oversee an area of town, for example from Center Street (north side) from 700 West to 300 West. The council member would report 1 property per week in violation (May through September). During the months of October - April the submission would be 1 property per month. Members would take photos and provide descriptions of observed code violations, which would be submitted to the city office for processing. On the deadline, the council member would revisit the property, take updated photos, and provide an update indicating whether progress has been made, the violation corrected, or no action taken.

Beautification is one of the most challenging areas for the city, but it was also the #1 priority in the General Plan Survey. This approach would allow the council to be directly involved, provide oversight, and help ensure visible progress in our community.

We would like input from the Council so that we can develop a game plan and move forward with a structured, effective beautification effort. Council Member Spaulding asked if there could be a point of emphasis to focus on the key things to achieve the goal. Makayla explained that weeds over 6 inches, abandoned vehicles, trailers on the streets are the highest concern. She is suggesting that a small committee is formed to review the code and identify a process. She agrees that the key elements of concern should be the focus.

➤ **Discuss Drainage at 800 South and 100 West: Dave and Angie Myers**

No progress has been made since the November meeting. Council Member Smith reported that they have brought in a few truck loads of base.

➤ **Wastewater Project Update:**

The rehabilitation of Cell 2 in the sewer lagoon is being postponed. After reviewing options—including splitting the cell in half—it was determined that this approach would be an expensive, short-term solution, likely only providing 6–9 years of additional capacity depending on growth. Historical water use trends show a steady decrease over the past 30 years, which aligns with the projected water levels needed in Cell 2. For now, the liner rehabilitation work for Cell 2 will be removed from the current project scope. The lift station design will proceed, including flow metering to better track sewer flows into the lagoon. As part of this approach, the city crew will remove the stop boards from Cell 1 to see if more water can flow into Cell 2 and maintain levels. This will also help facilitate work on the headworks box, which will continue as planned. Bidding for the lift station replacement will proceed as soon as possible after approval from DEQ, the plans are currently sitting at DEQ for review and we are hoping to hear by the end of the week. Delaying Cell 2 rehabilitation

allows the city to prioritize immediate needs while making more informed decisions for the long-term use of the lagoon.

➤ **Western Rock Products: Proposed Lease for Temporary Batch Plant at Milford Airport**

Western Rock has determined they would like to lease land at the Milford Airport for the temporary batch plant. The proposed location is on the north end of the airport property. As a reminder, the city council approved a monthly lease payment of \$2,000.00 at the October 28, 2025 Council meeting. Current status: Lochner, the city's airport engineering firm, is conducting an airspace study. Western Rock has submitted a Conditional Use Permit (CUP) application to Beaver County, the CUP is scheduled to be heard at the Beaver County Planning Commission meeting tonight. She is expecting an update from Western Rock in the morning.

➤ **Budgeting Update – Timing for FY Budget Preparation**

We are approximately 5.5 months away from the start of the next budget year. During previous discussions, the city council expressed interest in beginning employee evaluations and wage considerations earlier than the typical March–April timeframe. To support that goal, I would like to ask whether the council would like to begin scheduling budget work meetings in February. Starting earlier would allow more time for employee evaluations and compensation planning, department budget review, and thoughtful discussion prior to formal budget adoption. I would appreciate the council's input and brainstorming on how you would like to proceed and whether you would like staff to begin coordinating February work sessions.

Mayor Davis recommended starting next month for budget work sessions. Friday mornings at 8 AM would work best, he suggested monthly on the first Friday. Council Member Spaulding agreed adding that it will be beneficial to start earlier. Scheduled February 6th @ 8 AM for Budget Work Session.

➤ **Blueprint Program**

The Blueprint Program is a straightforward, community-driven planning process in which the State provides a consultant to assist the city in forming and developing a strategic plan. Staff has brainstormed and submitted a list of local community stakeholders to participate in the process. The state will be reaching out to these individuals to either schedule a one-on-one interview, or distribute a survey to gather input. Some participants will also be selected to serve on a Steering Committee, which will attend a strategic meeting to develop a vision for an ideal local economy and identify goals and priorities. Our assigned consultant, August, will be reaching out to all city council members to schedule individual interviews. Please watch for an email or phone call from him. All information gathered through the surveys and interviews will be reviewed, analyzed, and incorporated into the plan where applicable. A draft plan will then be provided to the city council for review,

modification, and approval. The project is expected to be completed by the end of March 2026. Once finalized, this plan will position the city to pursue additional economic development funding opportunities. It is an honor that Milford City was selected as one of the two for the first quarter.

Zoning Administrator Thompson

- Circling back to the beautification code review committee – did the council decide? Mayor Davis felt that the council needs to get involved and be unified. Administrator Thompson cited that Beautification is a hard committee to get volunteers for, it involves inspecting yards, taking photographs, and then turning in violations; no one wants to do that anymore than the office staff wants to send out the violation notices. She has started outlining an ordinance for the committee. Administrator Bealer asked who wanted to serve on the review committee. Council Member Whitney, and Mayor Davis volunteered.

Mayor Davis

- Five County adopted a resolution to delay HB48 on the Fire Mitigation Program. Some of the areas designated caused some concern and questions.
- Water issue – Iron County grab. Council Members Smith and Symond and the mayor attended a meeting with Utah State University; it appears it is going to be an ongoing battle. They will keep everyone updated.
- Beginning this Spring landfill visitors with uncovered loads will be an automatic \$10 fine. The state implemented this as a means to collect funds to go to the state highway coffers to be used for shoulder work. The local landfill staff will be using common sense in this matter but be aware of this change.
- Met with the head driller of Rodatherm last week who reported that they started their project on 15th. They have 118 days to drill three holes. The project will use 372K gallons of water during the entire 118-day project. This will be the first of 5 projects. He received an email from George Protopappas, who is the Director of Engineering for Rodatherm, who will be coming in the next few weeks with plans for the power plants that will be put on the wells. It will be a loop system, different from FERVO.

Meeting Adjournment ~ *as there was no further business the meeting adjourned at 6:10 PM.*

Milford City Council Special Work Session
Friday, February 6, 2026 8:00 AM
Milford City Hall, 26 South 100 West
Milford, Utah 84751

Members Present: Mayor Nolan Davis, Council Members Russell Smith, Scott Symond, Ian Spaulding, and Tayson Willis

Absent: Council Member Les Whitney

Staff: City Administrator Bealer, City Recorder Seifers, Zoning Administrator Thompson, Foreman Benjamin Stewart, Crew Member Jordan Carter

Call to Order

Mayor Davis called the special meeting to order at 8:06 AM.

Special Meeting

Presentation of Spot Awards

Administrator Bealer presented Jordan Carter with a spot award commending him for his exceptional attitude and willingness to step in and ensure that the Zenner system is running at full capacity. Jordan has gone above and beyond in coordinating and completing meter change outs, diligently following up on issues and ensuring they are corrected promptly and working thoroughly. What sets Jordan apart is he does not just identify problems but he actively looks for ways to improve processes and offer thoughtful and practical suggestions to increase efficiency. His communication skills are top notch and he is consistently approaching his work with kindness, professionalism, and a positive attitude. In the short time he has been on board Jordan has already demonstrated outstanding work ethics and strong leadership qualities. He has proven to be a valuable asset to Milford City as a public works employee bringing the Zenner system to full operation while continuously seeking opportunities to improve efficiency. His impact has been immediate and meaningful and his leadership and communication skills greatly benefit the department and Milford City as a whole. Administrator Bealer thanked Jordan and emphasized for the council the impact Jordan has had on bringing the system fully online. When he started he had somewhere in the vicinity of 56 meters that were having issues. As of yesterday, the system was running at 100%, every meter in the system was working. Additionally, he had suggested putting a Google Spreadsheet together to capture the issues and work done to correct them into a database and has been actively entering into the document data. This information will be valuable as we move forward. She thanked him for his contributions.

Mayor Davis thanked Jordan for his efforts and reported that he has heard nothing but positive feedback from his fellow employees, his attitude and kindness noted. He is a great fit for the city.

Recorder Seifers wanted to echo the appreciation to Jordan for being forward thinking in attacking the issues. His goal is to have the system running at 100% all the time so it is not an issue again. The value she receives from what he has brought to the table is that she is learning from the feedback she is receiving. She thanked Jordan for his efforts and communication.

Foreman Stewart felt that the meters kind of got dumped on Jordan when he started and he thought he did a good job bringing them online. He added that he logs on every morning and is monitoring the system.

Mayor Davis expressed his appreciation to Jordan for helping Foreman Stewart setup the work log, it is providing a lot of good information.

Discuss ATV's, golf carts, and side by side operations on city streets – Council Member Spaulding

Council Member Spaulding had safety concerns about kids on side by sides, golf carts, and even electric scooters. He was clear that it was not a desire to remove any way of life that we have come to enjoy here in rural Utah, but he wants to find a way to maximize the fact that we get to enjoy the outdoors in a safe manner. He felt that there are a number of kids, and even adults, who are unaware of policies to keep them safe and many that if they are aware are not following them.

Council Member Spaulding made a few suggestions including updating the city code relating to off highway vehicle use, adjusting the routes that are designated for use, getting involved with Beaver and Minersville to come up with a county wide plan, and implementing a registration process for such vehicles. The council discussed these ideas with a few voicing concerns with the requirement of major involvement of law enforcement which has been lacking in the past. Council Member Spaulding suggested getting the discussion going to identify a plan for moving forward in an effort to keep safety at the forefront while working with the other communities and the sheriff for an enforceable plan that law enforcement would support. Mayor Davis asked Council Member Spaulding for a write up that he can take to the sheriff.

Budget Work Session

Mayor Davis wanted to change the process for budgeting for the salaries this year to avoid issues experienced last year. He proposed meeting monthly to work on the budget and discuss how the council wants to approach the employee evaluations and wage increases. Those decisions need to be made first so the remainder of the budget can be balanced. The merit raises did not work out as the council had intended for them to last year and it resulted in a lot of added work and having to reopen the budget to adjust it as well as retroactive payroll adjustments. The council discussed the salary scale and concluded that revisions do need to be made, and it may take an outside source to come in and do a study to give the council a good picture of where it is and the direction it needs to go. In the meantime, the council needs to make some decisions for the 2026-2027 Fiscal Year Budget so the operating budget and wish lists can be reviewed and balanced for adoption.

The COLA for 2026 was set at 2.8%. The council typically rounds it to an even number for easier budgeting, which would take it 3%. Administrator Bealer explained that the COLA was distributed to the overall payroll (one big pie that is evenly distributed), so all full-time employees receive the same wage increase per hour and the part-time employees receive the same wage increase per hour rather than higher hourly rate employees receiving a higher increase. The council members supported the even distribution of the COLA increase but felt that incentive increases should be applied to individual salaries. Council Member Spaulding asked Administrator Bealer to provide three salary increase scenarios using the 3% COLA payroll total distribution as follows: option 1 – with a 1.5% salary-based incentive increase; option 2 – with a 2% salary-based incentive increase; and option 2 – with a 3% salary-based incentive increase. These options can be reviewed and analyzed by the council in the next budget meeting. A

resolution will be prepared to amend the current salary scale once the Council determines its approach to raises for FY 2026–2027, while we explore the opportunity to engage a consultant to conduct a study that will provide guidance for updating the scale. Administrator Bealer will reach out to Collette Cox and Jen Wakeland for direction on funding and consultant resources for conducting a salary scale study for future budget year.

Mayor Davis requested the members of the council move into a closed session to discuss personnel.

MOTION: Council Member Scott Symond moved to close the open meeting and enter into an Executive Session for the purpose of discussing personnel at 9:42 AM. The motion was seconded by Council Member Tayson Willis. The motion carried with the following votes:

Yes: Russell Smith, Scott Symond, Tayson Willis, Ian Spaulding

No: None

Absent: Les Whitney

Present during closed session: Mayor Davis, Council Members Smith, Willis, Spaulding, and Symond.

MOTION: Council Member Russell Smith moved to close the Executive Session and reconvene the regular meeting at 10:06 AM. The motion was seconded by Council Member Scott Symond. The motion carried with the following votes:

Yes: Russell Smith, Scott Symond, Tayson Willis, Ian Spaulding

No: None

Absent: Les Whitney

Administrator Bealer will prepare the salary proposals for the council to review in the March meeting. Due to scheduled conflicts the first Friday will not work. The next scheduled meeting will be held March 13 2026 at 8 AM.

Administrator Bealer reported that the conversion from Caselle to Pelorus will begin next week and we will be training the following week. The week of the 16th we will be closed on the 16th for President's Day, and the 17th and 18th for on-site Pelorus training. We will still hold city council on the 16th at 4 PM. Mayor Davis does not want to rush the training, if there is additional time needed, he would like to extend it. Council Member Spaulding was in support, historically our office is not closed that often during business hours. Administrator Bealer felt there was a lot of value in moving over. She will also be keeping the Caselle active until the end of March to ensure that the modules are available for an extra period. We have been informed they are going to an annual up-front payment but that will not apply until July.

Zoning Administrator Thompson provided an update on a vacation of east/west alley on the west side of the block between 485 South 700 West and 640 West 500 South. Taylor Burrows (485 S 700 W) had come to the city in 2024 wanting to petition to vacate the alleyway between him and Ken Hussey (640 W 500 S). While researching Lisa discovered that there was an ordinance passed in 1987 vacating the alley way all the way through, east to west. The property owners on the east side (434 South 600 West and 610 West 500 South) recorded their deeds to vacate that portion of the alley but the west side property owners did not record their deeds. When Heidi Burrows spoke with the city in 2024, she was wanting the full 15 feet of the alley. She was told then if she could get Ken Hussey to sign off on it that the city would prepare the deed and they could have it recorded. Taylor Burrows came in to the city yesterday

136 to follow through. Where the city just adopted the ordinance on vacating alleyways, she wanted the
137 council to be aware of what they are proceeding with.

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139 **Meeting Adjournment** ~ *as there was no further business the meeting adjourned at 10:14 AM.*

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DRAFT



January 14, 2026

City Council and Management
City of Milford, Utah
26 South 100 West
Milford, Utah 84751

We are pleased to confirm our understanding of the services we are to provide City of Milford, Utah (the City).

We will audit the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of City of Milford, Utah as of June 30, 2026 and for the year then ended, and the related notes to the financial statements, which collectively comprise the City's basic financial statements.

We will also audit the City's compliance over major federal award programs, if needed, and state compliance requirements for the period ended June 30, 2026.

Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs and state compliance requirements. The objectives of our audit of the financial statements 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 opinion. 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 auditing standards generally accepted in the United States of America (GAAS), and in accordance with *Government Auditing Standards*, will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

The objectives of our compliance audits are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America expect that required supplementary information (RSI) 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. As part of our engagement, we will apply certain limited procedures to the RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:



- Management's discussion and analysis
- Schedules of the City's proportionate share of the net pension liability
- Schedules of City's contributions
- Budgetary Comparison Schedules

Supplementary information other than RSI will accompany the City's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling such information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Schedule of expenditures of federal awards

As part of the financial audit, we will also provide the following nonaudit services:

- Propose adjustments and reclassifications
- Assist with the preparation of financial statements and related note disclosures
- Maintain the City's capital asset depreciation schedule

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Engagement Administration and Fees

The timing of our audit will be scheduled for performance beginning August 1, 2026. We plan to issue our reports by December 31, 2026.

Chad B. Atkinson, CPA is the engagement partner for the audit services specified in this letter. The engagement partner's responsibilities include supervising our services performed as part of this engagement and signing the audit reports.



We estimate that our fees for these services and related costs will be \$27,500 for the audit and 5,000 for the single audit. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Finance charges of 1½ percent per month will be assessed on unpaid balances over 30 days old.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If your personnel are unavailable to provide assistance in a timely manner, if your staff are unavailable during our scheduled fieldwork dates or requested information has not been prepared, it substantially increases the work we have to do to complete the engagement within the established deadlines. The following circumstances will result in additional fees:

- Delivery of the trial balance less than a week before the established fieldwork dates will result in a minimum increase in fees of 10% over our original fee estimate.
- New versions of the trial balance or more than 15 required audit adjustments will result in a minimum increase in fees of 10% over our original fee estimate.
- If the entity is unable to provide requested information before the final day of scheduled fieldwork or a mutually agreed upon date, inconveniences could create additional fees of 10% over our original fee estimate.

Fees requested or required for additional accounting, consultation and non-audit services beyond the above-mentioned circumstances will be billed in addition to the above fees and will be dependent on the level of service provided.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

If any difference arises between the City and our firm related to services performed by us that cannot be resolved, you and we agree first to try in good faith to settle the difference by mediation. Costs of any mediation proceeding shall be shared equally by all parties.

Audit of the Financial Statements

We will conduct our audits in accordance with GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). As part of an audit of financial statements in accordance with GAAS, and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.



We will also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.
- 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. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether 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.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Although we are currently in the planning stage of our audit, we have identified the following significant risks during our audit to date that require special audit consideration:

- Management override of controls – a risk that is present in most audit engagements.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Our firm may transmit confidential information that you provided us to third parties in order to facilitate delivering our services to you. We have obtained confidentiality agreements with all our service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the work provided by any third-party service providers used under this agreement. By your signature below, you consent to having confidential information transmitted to entities outside the firm. Please feel free to inquire if you would like additional information regarding the transmission of confidential information to entities outside the firm.

We will issue a written report upon completion of our audit of the City's basic financial statements. Our report will be addressed to the City Council and Management of City of Milford. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these



circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

We also will issue a written report on City of Milford's basic financial statements upon completion of our audit.

Audits of Federal and State Compliance

Our audit of the City's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. Our audit of the City's compliance over state compliance requirements will be conducted in accordance with the requirements of the *State Compliance Audit Guide* issued by the Office of the Utah State Auditor and will consist of performing the applicable procedures described in the *State Compliance Audit Guide* to enable us to express an opinion on compliance over state compliance requirements and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the 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 Uniform Guidance 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 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 the entity's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS and, if applicable, in accordance with Government Auditing Standards, and/or any state or regulatory audit requirements, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements



that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we considers necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue reports on compliance that will include opinions or disclaimers of opinion regarding the City's compliance over major federal award programs and applicable state compliance requirements and reports on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such reports will not express opinions on internal control.

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility for:

- The preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
- 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;
- Identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
- Maintaining records that adequately identify the source and application of funds for federally funded activities;
- Preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
- Designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
- Identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs, and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
- Disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
- Identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
- Taking prompt action when instances of noncompliance are identified;



- Addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
- Following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
- Submitting the reporting package and data collection form to the appropriate parties;
- Making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
- Providing us with:
 - Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
 - Additional information that we may request from management for the audit;
 - Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence;
- Adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
- Acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- Maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- Informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
- The accuracy and completeness of all information provided;
- Taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
- Confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the schedule of expenditures of federal awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule and our report thereon.

Regarding the supplementary information referred to above, you acknowledge and understand your responsibility for:

- Preparing the supplementary information in accordance with the applicable criteria;
- Providing us with the appropriate written representations regarding supplementary information;
- Including our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and



- Presenting the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

With respect to any nonaudit services we perform, management is responsible for:

- Assuming all management responsibilities;
- Designating an individual who possesses suitable skill, knowledge, and/or experience by overseeing the services;
- Evaluating the adequacy and results of the services performed;
- Accepting responsibility for the results of the services performed; and
- Establishing and maintaining internal controls, including monitoring ongoing activities.

We will also assist with the preparation of your financial statements and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements and the related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the written representation letter our assistance with preparation of the financial statements and the related notes and that you have reviewed and approve the financial statements and the related notes prior to their issuance and have accepted responsibility for them.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

The procedures we will perform in our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the written and oral representations that we receive from management. In view of the foregoing, you agree to release our firm and its personnel from any liability and costs relating to our services under this letter resulting from false or misleading representations made to us by any member of your management.

Other Audit Matters

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

We understand that you will assemble or prepare documents or support for any transactions we select for testing.



The audit documentation for this engagement is the property of Squire & Company, PC and constitutes confidential information. However, we may be requested to make certain audit documentation available to a federal or state agency providing direct or indirect funding, the Office of the Utah State Auditor, and the U.S. Government Accountability Office pursuant to authority given to them by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Squire & Company, PC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

If you intend to publish or otherwise reproduce the financial statements and refer to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We agree to retain our audit documentation or work papers for at least seven years from the date of our report.

At the end of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the City's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

In accordance with the requirements of *Government Auditing Standards*, our most recent external peer review report can be viewed in the public file at www.aicpa.com.

Please sign and return this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements and compliance over major federal award programs and state compliance requirements including our respective responsibilities.



We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your personnel.

Respectfully,

Squire & Company, PC

Squire & Company, PC

RESPONSE:

This letter correctly sets forth our understanding. Acknowledged and agreed on behalf of City of Milford, Utah by:

Signature: _____

Title: _____

Date: _____

**CITY OF MILFORD
ORDINANCE 02-2026**

IOOF CEMETERY PLOT USE POLICY

WHEREAS, the Milford IOOF Chapter No. 42 is no longer active, and have a limited number of plots that still remain under their ownership; and

WHEREAS, Milford City wants to ensure that these plots are continued to be used for their intended use; and

WHEREAS, the Milford City Council finds that it is in the best interest to formally establish procedures governing eligibility and approval for the use of the remaining IOOF plots.

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

SECTION 1: **ADOPTION** “2.15.046 IOOF Cemetery Plot Use” of the Milford Municipal Code is hereby *added* as follows:

BEFORE ADOPTION

2.15.046 IOOF Cemetery Plot Use (Non-existent)

AFTER ADOPTION

2.15.046 IOOF Cemetery Plot Use(*Added*)

Purpose:

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

Background:

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

These Plots were historically overseen by the IOOF President and primarily reserved for:

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

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

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

Authority:

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

Eligibility Requirements:

1. IOOF Members
 - a. An individual requesting burial as an IOOF member must provide a written statement verifying membership in the Milford IOOF Chapter No. 42.
 - b. The written statement must include the members name, signature and date signed.
 - c. The statement shall be permanently filed in the cemetery records.
2. Spouse of an IOOF Member
 - a. The legally recognized spouse of an IOOF member shall be eligible for burial in an IOOF plot. Documentation confirming marital status may be required along with the IOOF Member providing a written statement.
3. Veteran of the United States Military
 - a. A United States Military Veteran shall be eligible for burial in an IOOF plot upon providing acceptable proof of service, including:
 - i. DD-214
 - ii. Veteran Identification Card (VIC);
 - iii. Any other official U.S. Government identification verifying military service.
 - b. A copy of the proof of military service shall be permanently filed in the cemetery records.
4. Spouse of a Veteran
 - a. The legally recognized spouse of a qualifying veteran shall be eligible for burial in an IOOF plot. Documentation confirming marital status may be

required along with a copy of acceptable proof of service for spouse.

Administrative Procedures:

1. City staff shall review documentation submitted to verify eligibility under this Ordinance.
2. Upon approval, staff shall assign an IOOF plot and record the burial in the Milford City Cemetery Records.
3. All supporting documentation shall be attached to the burial record and retained permanently.

SECTION 2: **EFFECTIVE DATE** This Ordinance shall be in full force and effect after the required approval from the Milford City Council and after notice of the ordinance has been published as required by law.

PASSED AND ADOPTED BY THE CITY OF MILFORD COUNCIL

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

Presiding Officer

Attest

Nolan Davis, Mayor, City of Milford

Monica D. Seifers, City Recorder,
City of Milford