



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, May 19, 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. Matt Sterzer, Beaver County Economic Development Update
4. **CONSENT ISSUES**

Presentation of Financial Report April 2026, approval of bills and payroll, and approval of minutes for April 21, 2026 Regular Council Meeting
5. **NEW BUSINESS**
 - a. Presentation of Tentative Budget FY 2026-2027
 - b. Presentation of uncollectable utility accounts for write-off FY 2025-2026
 - c. Hiring of part-time janitorial position
 - d. Discuss Hometown Heroes Banners
 - e. Discuss safety matters at recreation complex
 - f. Approval of Fraud Assessment FY 2025-2026
 - g. Discuss Granite View RV Park
 - h. Discuss Impact Fees
 - i. Ratify Cooperative Agreement for CWS (Utah Division of Forestry, Fire and State Lands)
 - j. Approval of Utah State Treasury Withdrawal
 - k. Approval of Wastewater Project Bid Tab
 - l. Presentation of Spot Award
6. **OLD BUSINESS**
 - a. America250 Update
7. **STAFF REPORTS AND COMMENTS**
 - Leo Kanell, City Attorney
 - Benjamin Stewart, City Foreman
 - Makayla Bealer, City Administrator
 - Lisa Thompson, Zoning Administrator
 - Monica Seifers, City Recorder
8. **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
9. **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 13th day of May, 2026. These public places being 1) Milford City Office; 2) U.S. Post Office; and 3) Milford Public Library. The foregoing Notice and Agenda was also delivered to each member of the governing body and posted on www.utah.gov/pmn and linked to www.milfordcityutah.com and the Milford City Facebook page.

**Milford City
Cash Summary
All Bank Accounts as of 04/30/2026**

Description	Amount
Checking - Wells Fargo	\$349,762.04
Checking - UIB	\$49,207.31
Venmo - UIB	\$5,412.25
PTIF Combined	\$3,960,659.49
UNDEPOSITED PAYMENTS	\$3,086.25
General Ledger Cash Total:	\$4,368,127.34

Milford City
Standard Financial Report
10 General Fund - 04/01/2026 to 04/30/2026
83.33% of the fiscal year has expired

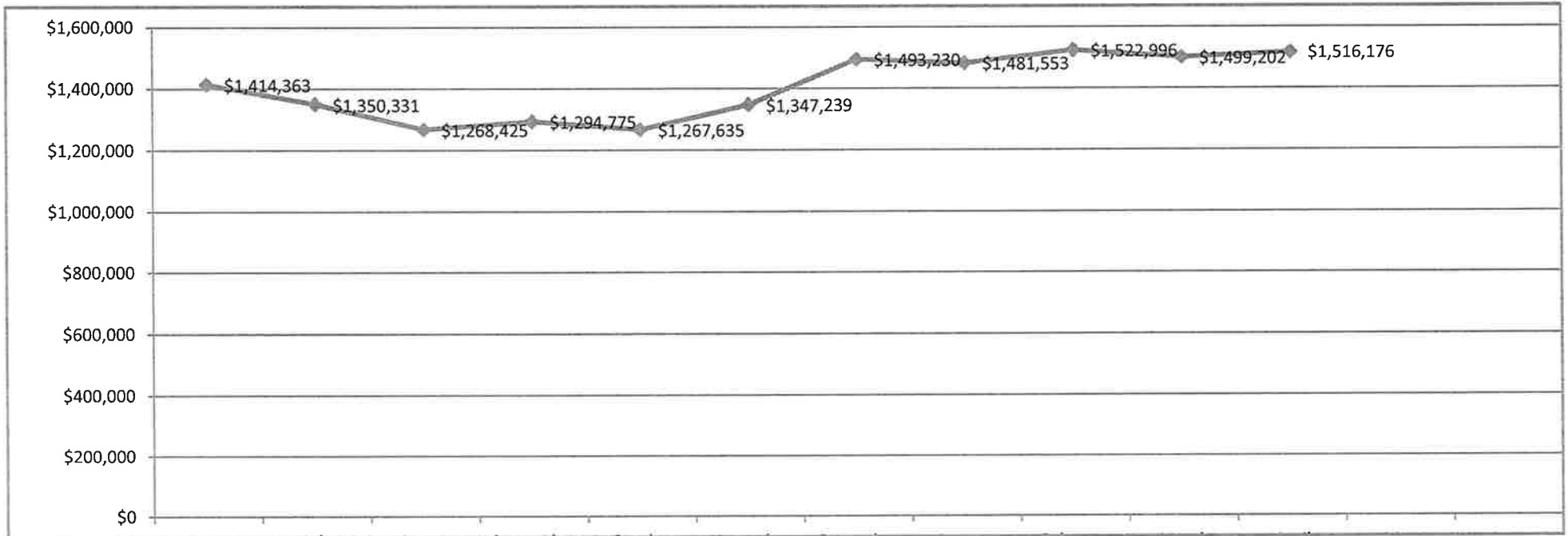
	April Actual	2026 Year-to-Date Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
11110 Checking - Wells Fargo	19,284.77	162,945.00
11120 Checking - UIB	(38,021.14)	(109,939.90)
11130 Checking - Venmo-UIB	4,490.86	5,412.25
11310 Petty Cash	0.00	300.00
11610 PTIF Combined	40,613.06	1,373,811.04
11900 Cash - Combined Fund	0.00	0.00
12000 PTIF Designated offset	0.00	(654,211.79)
12100 St Treas-Designated-Gen Fund	0.00	631,546.31
12110 St Treas-Designated-Library	0.00	4.30
12140 St Treas-Recreation Complex	0.00	22,661.18
12199 Undeposited receipts	(4,546.30)	151.60
Total Cash and cash equivalents	21,821.25	1,432,679.99
Receivables		
13110 Accounts Receivable	547.39	23,458.72
13113 AR/Credit Card, Airport	1,997.36	(788.19)
13114 Accounts Receivable-Misc.	0.00	18,751.89
13115 Property Tax Receivable	0.00	128,569.00
13116 Lease Receivable-RV Park	0.00	52,324.65
13117 Deferred Inflows-Leases RV Prk	0.00	(52,324.65)
13120 Other Governmental Entities	0.00	0.00
Total Receivables	2,544.75	169,991.42
Other current assets		
15110 Inventory-Airport Fuel	0.00	31,410.99
Total Other current assets	0.00	31,410.99
Total Current Assets	24,366.00	1,634,082.40
Total Assets:	24,366.00	1,634,082.40
Liabilities and Fund Balance/Net Position:		
Liabilities:		
Current liabilities		
21310 Accounts Payable	8,133.27	7,116.66
Total Current liabilities	8,133.27	7,116.66
Payroll liabilities		
22210 FICA Payable	0.00	(145.93)
22230 State Withholding Payable	0.00	1,084.93
22240 Employment Security	(107.77)	(648.66)
22250 Worker Compensation Payable	285.89	1,845.42
22300 Retirement Payable	0.00	(593.36)
22310 Disability Payable	0.00	(88.96)
22500 Health Insurance Payable	(107.46)	(22,491.05)
22510 Life Insurance Payable	15.88	613.12
22600 401 K Payable	0.00	679.74
22601 Flex Plan	(823.04)	1,186.50
22700 Misc. Payroll Deductions	(4.20)	779.28
Total Payroll liabilities	(740.70)	(17,778.97)
Deferred revenue		
26100 Deferred Inflow-Property Taxes	0.00	128,569.00
Total Deferred revenue	0.00	128,569.00
Total Liabilities:	7,392.57	117,906.69
Fund Balance / Net Position		
29800 Fund Balance-Unreserved	16,973.43	1,516,175.71
Total Fund Balance / Net Position	16,973.43	1,516,175.71
Total Liabilities and Fund Balance/Net Position:	24,366.00	1,634,082.40
Total Net Position	0.00	0.00

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	\$8,165.11	\$3,198.92	\$13,208.86		\$845,251.65
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	\$8,326.56	\$3,361.11	\$13,371.55		\$887,599.22
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	\$9,164.72	\$5,377.94	\$15,053.77		\$661,142.74
Designated Library	W D	\$-342.48	\$1.53 \$83.45	\$0.66 \$42.44	\$0.66 \$67.95	\$0.62 \$55.90	\$0.38 \$55.90	\$0.37 \$100.60	\$0.37 \$79.87	\$0.32 \$0.32	\$170.13			\$254.62
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	\$250.00 \$2,184.14	\$2,254.00 \$415.13	\$2,196.42		\$107,919.08
Designated Recreation Complex	W D	\$22,001.39	\$98.33	\$98.69	\$97.73	\$95.21	\$92.54	\$90.20	\$87.09	\$87.40	\$87.80	\$88.07		\$22,924.45
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	\$834.00	\$1,668.00			\$51,019.46
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	\$6,000.00	\$12,000.00			\$276,000.00
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	\$89.19	\$89.60	\$89.88		\$23,395.31
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	\$118.87	\$119.42	\$119.79		\$31,180.56
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	\$23.31	\$23.41	\$23.49		\$6,113.06
Designated Cemetery	W D	\$42.28	\$0.19	\$0.19	\$0.19	\$0.18	\$0.18	\$122.36	\$0.64	\$0.64	\$0.64	\$0.65		\$168.14
Designated Streets	W D	\$6,074.74	\$27.15	\$27.25	\$26.96	\$26.29	\$25.55	\$24.90	\$24.05	\$24.13	\$24.24	\$24.32		\$6,329.58
Designated Kinney Kids Foundation	W D	\$500.00						\$468.41	\$9.99					\$21.60
Designated Perpetual Care	W D	\$5,028.72	\$96.34 \$22.47	\$222.13	\$22.79	\$21.57	\$221.58	\$121.83	\$121.47	\$221.93	\$22.80	\$22.87		\$5,953.82
Designated Dangerous Buildings	W D	\$3,529.15	\$15.77	\$15.83	\$15.68	\$15.27	\$14.84	\$14.47	\$13.94	\$14.02	\$14.08	\$14.11		\$3,677.16
Designated 4th of July Revenue	W D	\$64,710.63	\$4,005.93	\$7,457.84	\$12,807.40					\$20.02	\$910.40			\$54,464.76
Designated Christmas Light Parade	W D	\$5,538.62	\$24.75	\$24.85	\$21.02	\$20.46	\$4,683.70	\$845.88 \$38.09	\$317.84 \$34.29	\$1,414.52 \$33.18	\$27.90	\$27.96		\$7,278.58
Designated Christmas Light Project	W D	\$1,652.87	\$106.22					\$96.72						\$1,662.37
Designated Lions Club Toumey	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	\$131.92				\$4,368.66
Designated Lighted M Project	W D	\$136.93												\$136.93
Designated 150th Birthday Celebration	W D	\$56,088.60								\$3.00	\$3,979.61			\$52,111.99
Designated Digitization of Newspapers	W D	\$2,371.98												\$2,371.98
Designated Community Easter Egg	W D	\$0.00										\$3,301.27		\$3,301.27
Designated 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	\$33,583.66	\$12,763.31	\$54,237.13	\$0.00	\$0.00
State Treasury Bal		\$3,599,195.74	\$3,641,243.26	\$3,689,240.96	\$3,716,710.25	\$3,753,803.14	\$3,798,071.76	\$3,822,737.09	\$3,860,075.39	\$3,893,659.05	\$3,906,422.36	\$3,960,659.49	\$3,960,659.49	\$3,960,659.49

**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	\$1,522,996	\$1,499,202	\$1,516,176		



Retained Earnings

Low = 5% of General Fund Revenue

High = 35% of General Fund Budget

Current Month Retained Earnings

Actual Revenue YTD

\$1,577,784.18

Budget Revenue 2025-2026

\$2,278,111.83

Retained Earnings

\$78,889.21

\$797,339.14

\$1,516,175.71

Milford City
Standard Financial Report
10 General Fund - 04/01/2026 to 04/30/2026
83.33% of the fiscal year has expired

	April Actual	2026 Year-to-Date Actual	2026 Revised Budget	2026 Budget Remaining	% Earned/ Used
Change In Fund Balance					
Revenue:					
Taxes					
31-100 Property Taxes-Current	0.00	115,660.28	128,130.00	12,469.72	90.27%
31-200 Property Taxes-Delinquent	22.14	3,527.70	6,500.00	2,972.30	54.27%
31-300 Sales and Use Tax	46,023.46	512,638.93	500,000.00	(12,638.93)	102.53%
31-400 Cablevision Franchise Tax	0.00	0.00	100.00	100.00	0.00%
31-402 Pacificorp Franchise Tax	11,444.92	132,396.61	140,000.00	7,603.39	94.57%
31-403 Questar Franchise Tax	0.00	20,607.84	45,000.00	24,392.16	45.80%
31-408 Telecommunications Tax Revenue	1,824.25	17,486.98	15,000.00	(2,486.98)	116.58%
31-700 Fee-in-Lieu of Personal Prop.	1,061.64	26,287.98	40,000.00	13,712.02	65.72%
Total Taxes	60,376.41	828,606.32	874,730.00	46,123.68	94.73%
Licenses and permits					
32-100 Business License and Permits	200.00	6,285.00	5,000.00	(1,285.00)	125.70%
32-210 Building Permits	12,803.76	34,330.83	20,000.00	(14,330.83)	171.65%
32-220 Impact Fees - General Fund	1,347.28	4,041.84	2,000.00	(2,041.84)	202.09%
32-230 Other Development Revenue	250.00	445.00	1,000.00	555.00	44.50%
Total Licenses and permits	14,601.04	45,102.67	28,000.00	(17,102.67)	161.08%
Intergovernmental revenue					
Intergovernmental revenue					
33-560 Class "C" Road Funds	19,669.12	149,781.98	200,000.00	50,218.02	74.89%
33-703 Municipal Small Grant-Revenue	0.00	16,000.00	93,250.00	77,250.00	17.16%
33-708 ARPA REVENUE	0.00	0.00	0.00	0.00	0.00%
33-709 Rural Community Grant-IP Road	0.00	0.00	0.00	0.00	0.00%
Total Intergovernmental revenue	19,669.12	165,781.98	293,250.00	127,468.02	56.53%
Library					
33-550 County Allotment - Library	0.00	40,577.80	41,883.00	1,305.20	96.88%
33-701 Library Grant Revenue	0.00	5,283.70	4,844.00	(439.70)	109.08%
33-702 Library Small Grant Revenue	0.00	0.00	3,000.00	3,000.00	0.00%
Total Library	0.00	45,861.50	49,727.00	3,865.50	92.23%
Total Intergovernmental revenue	19,669.12	211,643.48	342,977.00	131,333.52	61.71%
Charges for services					
Charges for services					
34-660 Lions Club Tournament Revenue	0.00	0.00	2,500.00	2,500.00	0.00%
34-720 Golf Fees	2,371.00	7,303.43	5,000.00	(2,303.43)	146.07%
34-730 Swim Fees	55.00	3,936.50	12,000.00	8,063.50	32.80%
34-732 Swim Pool - County M&O	0.00	135,509.00	129,405.00	(6,104.00)	104.72%
34-740 Recreation Complex Donations	0.00	0.00	30,000.00	30,000.00	0.00%
34-750 Miscellaneous Revenue-Recreat	0.00	1.00	0.00	(1.00)	0.00%
34-760 July 4th Revenue	0.00	12,703.77	28,000.00	15,296.23	45.37%
34-770 Christmas Light Project	0.00	0.00	500.00	500.00	0.00%
34-775 MES Booster Club	475.00	6,540.62	10,000.00	3,459.38	65.41%
34-776 Community Easter Egg Hunt	200.00	4,080.00	8,000.00	3,920.00	51.00%
34-780 Christmas Light Parade	0.00	5,641.84	4,500.00	(1,141.84)	125.37%
34-810 Sale of Cemetery Lots	0.00	2,800.00	8,000.00	5,200.00	35.00%
34-820 Perpetual Care	0.00	800.00	2,000.00	1,200.00	40.00%
34-830 Cemetery Opening and Closing	0.00	1,800.00	4,000.00	2,200.00	45.00%
34-840 Collection Costs - Garbage	10,535.74	102,589.76	105,000.00	2,410.24	97.70%
34-850 Collection Costs - Comm. Dump	0.00	11.30	0.00	(11.30)	0.00%
34-900 Airport County Donation	0.00	0.00	1,000.00	1,000.00	0.00%
34-910 Airport Fuel Sales	5,864.20	49,227.90	80,500.00	31,272.10	61.15%
34-920 Hanger and Tie Down	695.00	7,330.00	7,900.00	570.00	92.78%
34-930 Airport Lease	0.00	10,600.00	0.00	(10,600.00)	0.00%
34-950 Airport Concession Revenue	38.50	285.60	100.00	(185.60)	285.60%
34-954 Airport Lease Revenue-Western Rock	2,000.00	5,000.00	0.00	(5,000.00)	0.00%
34-960 Sale of Rotomill	0.00	0.00	0.00	0.00	0.00%
Total Charges for services	22,234.44	356,160.72	438,405.00	82,244.28	81.24%
City Recreation					
34-600 City Recreation-Mens Softball	0.00	0.00	1,200.00	1,200.00	0.00%
34-601 City Recreation-Coed Softball	0.00	860.00	1,400.00	540.00	61.43%
34-603 City Recreation-Summer Youth	1,000.00	1,000.00	1,500.00	500.00	66.67%
34-604 City Recreation-Girls Softball	5,790.00	11,040.00	17,000.00	5,960.00	64.94%
34-605 City Recreation - Flag Football	0.00	900.00	850.00	(50.00)	105.88%

Milford City
Standard Financial Report
10 General Fund - 04/01/2026 to 04/30/2026
83.33% of the fiscal year has expired

	April Actual	2026 Year-to-Date Actual	2026 Revised Budget	2026 Budget Remaining	% Earned/ Used
34-606 City Recreation- Full Football	160.00	5,665.00	7,500.00	1,835.00	75.53%
34-607 City Recreation-Babe Ruth	0.00	2,300.00	4,500.00	2,200.00	51.11%
34-608 City Recreation - Volleyball	0.00	1,280.00	1,900.00	620.00	67.37%
34-609 City Recreation - Wrestling	0.00	1,440.00	2,000.00	560.00	72.00%
34-610 City Recreation-Boy Basketball	0.00	3,170.00	4,000.00	830.00	79.25%
34-620 City Recreation - Soccer	0.00	330.00	3,000.00	2,670.00	11.00%
34-630 City Recreation - Cal Ripken	2,690.00	5,890.00	8,500.00	2,610.00	69.29%
34-635 City Recreation -Machine Pitch	330.00	390.00	500.00	110.00	78.00%
34-640 City Recreation-Girl Basketbal	0.00	1,560.00	3,000.00	1,440.00	52.00%
34-650 City Recreation - Track/Field	452.00	1,257.00	2,000.00	743.00	62.85%
Total City Recreation	10,422.00	37,082.00	58,850.00	21,768.00	63.01%
Total Charges for services	32,656.44	393,242.72	497,255.00	104,012.28	79.08%
Interest					
38-100 Interest Earnings/General Fund	5,807.50	62,703.43	74,000.00	11,296.57	84.73%
Total Interest	5,807.50	62,703.43	74,000.00	11,296.57	84.73%
Miscellaneous revenue					
Miscellaneous revenue					
36-100 Sale of Property-General Fund	0.00	0.00	0.00	0.00	0.00%
36-300 Building Rentals and Leases	250.00	3,575.00	12,500.00	8,925.00	28.60%
36-301 AT&T Lease Revenue	620.81	6,828.91	7,500.00	671.09	91.05%
36-302 Infowest Lease Revenue	75.00	750.00	900.00	150.00	83.33%
36-310 Concession Revenue	841.50	4,307.88	15,000.00	10,692.12	28.72%
38-410 Kinney Kids Donations	0.00	0.00	500.00	500.00	0.00%
38-800 150th Birthday Donations	0.00	1,023.39	150.00	(873.39)	682.26%
38-900 Miscellaneous Revenue	2,030.00	19,258.99	423,000.00	403,741.01	4.55%
Total Miscellaneous revenue	3,817.31	35,744.17	459,550.00	423,805.83	7.78%
Library					
38-400 Library Fines and Fees	101.50	741.39	1,000.00	258.61	74.14%
38-500 Summer Reading Donations	0.00	0.00	600.00	600.00	0.00%
Total Library	101.50	741.39	1,600.00	858.61	46.34%
Total Miscellaneous revenue	3,918.81	36,485.56	461,150.00	424,664.44	7.91%
Total Revenue:	137,029.32	1,577,784.18	2,278,112.00	700,327.82	69.26%
Expenditures:					
General government					
Legislative					
41-110 Salaries - Mayor and Council	2,600.00	26,000.00	31,200.00	5,200.00	83.33%
41-130 Benefits - Mayor and Council	222.70	2,257.88	3,500.00	1,242.12	64.51%
Total Legislative	2,822.70	28,257.88	34,700.00	6,442.12	81.43%
Administrative					
43-110 Salaries & Wages - Admin/Treas	6,521.60	72,279.02	84,787.00	12,507.98	85.25%
43-111 Salaries & Wages - Admin Asst	5,065.64	56,263.10	65,852.00	9,588.90	85.44%
43-113 Salaries & Wages - Recorder	2,240.72	17,602.73	18,210.00	607.27	96.67%
43-115 Salaries & Wages - 5th Man	0.00	0.00	40,000.00	40,000.00	0.00%
43-130 Benefits - Administrator/Treas	4,277.88	46,085.91	60,283.00	14,197.09	76.45%
43-131 Benefits - Admin Asst	3,788.36	37,890.29	53,058.00	15,167.71	71.41%
43-134 Benefits - Recorder	0.00	6,755.58	12,109.00	5,353.42	55.79%
43-135 Benefits - 5th Man	0.00	0.00	30,000.00	30,000.00	0.00%
43-210 Dues, Subscriptions & Donation	0.00	1,784.96	2,500.00	715.04	71.40%
43-215 DOT Drug Program	0.00	388.00	500.00	112.00	77.60%
43-220 Notices and Publications	0.00	0.00	1,000.00	1,000.00	0.00%
43-230 Travel and Conferences	132.21	1,386.26	6,000.00	4,613.74	23.10%
43-239 Computer Service Contract	0.00	500.00	500.00	0.00	100.00%
43-240 Office Supplies and Expense	1,185.91	14,103.00	18,000.00	3,897.00	78.35%
43-241 Programing and Equipment	481.29	41,193.16	31,509.00	(9,684.16)	130.73%
43-242 Planning and Zoning Expense	1,295.97	5,171.17	37,000.00	31,828.83	13.98%
43-243 Main Street Beautification	0.00	0.00	1,000.00	1,000.00	0.00%
43-244 Economic Development	0.00	10,000.00	10,000.00	0.00	100.00%
43-245 Digitization of City Records	0.00	0.00	0.00	0.00	0.00%
43-246 Elections	0.00	5,504.11	0.00	(5,504.11)	0.00%
43-270 Utilities - Office	313.04	4,144.63	4,500.00	355.37	92.10%
43-272 Utilities - Television	0.00	113.98	400.00	286.02	28.50%
43-273 Utilities - Fire Alarm	0.00	920.58	1,500.00	579.42	61.37%

Milford City
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10 General Fund - 04/01/2026 to 04/30/2026
83.33% of the fiscal year has expired

	April Actual	2026 Year-to-Date Actual	2026 Revised Budget	2026 Budget Remaining	% Earned/ Used
43-280 Telephone - Office	314.89	2,829.88	4,000.00	1,170.12	70.75%
43-281 Employee Cell Phones	0.00	1,440.00	3,360.00	1,920.00	42.86%
43-510 Insurance and Bonds	0.00	11,901.21	38,000.00	26,098.79	31.32%
43-520 Inmate Incidentals	0.00	60.34	1,000.00	939.66	6.03%
43-530 150th Birthday Celebration	0.00	5,000.00	0.00	(5,000.00)	0.00%
43-610 Miscellaneous - General Fund	606.56	7,114.77	7,000.00	(114.77)	101.64%
43-620 Employees Spot Awards	0.00	423.80	1,000.00	576.20	42.38%
43-632 ARPA EXPENSE	0.00	0.00	0.00	0.00	0.00%
43-633 General Plan Update	272.71	19,989.85	14,000.00	(5,989.85)	142.78%
Total Administrative	26,496.78	370,846.33	547,068.00	176,221.67	67.79%
Non-Departmental					
50-310 Audit Services	0.00	15,635.00	20,000.00	4,365.00	78.18%
50-320 Attorney Retainer	550.00	4,550.00	6,000.00	1,450.00	75.83%
50-321 Legal Fees	0.00	1,306.25	3,500.00	2,193.75	37.32%
50-340 Fire Control Contribution	0.00	0.00	1,800.00	1,800.00	0.00%
50-350 Building Inspections	9,760.30	26,876.49	20,000.00	(6,876.49)	134.38%
50-360 Small Claims Fees	0.00	0.00	200.00	200.00	0.00%
Total Non-Departmental	10,310.30	48,367.74	51,500.00	3,132.26	93.92%
General Government Buildings					
51-110 Salaries & Wages - Janitorial	500.00	5,216.56	6,500.00	1,283.44	80.25%
51-130 Benefits - Janitorial	43.27	453.18	600.00	146.82	75.53%
51-270 Utilities - Senior Citizen Cen	393.27	4,543.10	6,000.00	1,456.90	75.72%
51-480 Repairs and Main - Buildings	740.00	40,650.81	25,500.00	(15,150.81)	159.41%
51-481 Buildings - Senior Citizen Cen	90.00	6,275.46	6,733.00	457.54	93.20%
51-511 Old Fire Station Bldn Upgrade	0.00	26,503.08	65,673.00	39,169.92	40.36%
Total General Government Buildings	1,766.54	83,642.19	111,006.00	27,363.81	75.35%
Total General government	41,396.32	531,114.14	744,274.00	213,159.86	71.36%
Highways and streets					
Streets					
61-110 Salaries & Wages-Crossing Gds	837.50	7,754.06	13,000.00	5,245.94	59.65%
61-120 Salaries & Wages-Sweeper Oper	500.00	2,233.28	0.00	(2,233.28)	0.00%
61-130 Benefits - Crossing Guards	72.48	670.88	1,200.00	529.12	55.91%
61-140 Benefits - Sweeper Operator	43.86	196.06	0.00	(196.06)	0.00%
61-230 Fuel - Streets	405.17	3,493.32	6,500.00	3,006.68	53.74%
61-480 Streets - Oil and Chips	0.00	87,569.30	100,000.00	12,430.70	87.57%
61-481 Streets - Maintenance	14,304.46	30,857.53	25,000.00	(5,857.53)	123.43%
61-482 Streets - Equipment	1,836.40	18,654.44	20,000.00	1,345.56	93.27%
61-483 Streets - Lights	2,523.41	27,530.32	35,000.00	7,469.68	78.66%
61-484 Shop Tools	54.27	352.75	10,098.00	9,745.25	3.49%
61-486 Industrial Park Road Project	2,949.50	3,749.50	0.00	(3,749.50)	0.00%
61-740 Capital Outlay - Equipment	0.00	223,205.76	201,000.00	(22,205.76)	111.05%
61-741 Drainage-City Wide	0.00	2,479.40	188,160.00	185,680.60	1.32%
Total Streets	23,527.05	408,746.60	599,958.00	191,211.40	68.13%
Garbage					
71-420 Garbage - Dumpster Fees	390.34	3,996.06	5,000.00	1,003.94	79.92%
71-430 Garbage - Collection Fees	10,152.51	89,456.11	105,000.00	15,543.89	85.20%
71-440 Garbage - Community Dumpsters	0.00	984.02	2,000.00	1,015.98	49.20%
Total Garbage	10,542.85	94,436.19	112,000.00	17,563.81	84.32%
Total Highways and streets	34,069.90	503,182.79	711,958.00	208,775.21	70.68%
Parks, recreation, and public property					
Parks					
70-110 Salaries & Wages - Parks	2,635.20	28,560.96	39,144.00	10,583.04	72.96%
70-111 Salaries & Wages - Part Time	0.00	2,658.25	8,000.00	5,341.75	33.23%
70-130 Benefits - Parks Reg	2,200.43	21,187.61	31,724.00	10,536.39	66.79%
70-131 Benefits - Parks	0.00	235.80	800.00	564.20	29.48%
70-250 Equipment Supplies & Main.	173.42	1,470.34	7,000.00	5,529.66	21.00%
70-260 Parks Maintenance	425.54	2,309.49	6,000.00	3,690.51	38.49%
70-610 Caboose Park Expenditures	11.93	230.53	1,000.00	769.47	23.05%
70-620 Recreation Complex Expense	942.50	4,527.07	9,800.00	5,272.93	46.19%
70-630 Cemetery Maintenance	0.00	0.00	8,000.00	8,000.00	0.00%
70-640 Pavilion Expense	26.99	560.94	1,000.00	439.06	56.09%
70-650 Veteran's Park Expenditures	95.91	1,934.25	2,000.00	65.75	96.71%

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	April Actual	2026 Year-to-Date Actual	2026 Revised Budget	2026 Budget Remaining	% Earned/ Used
70-660 AJ's Contract for Park Maint	1,500.00	4,300.00	6,800.00	2,500.00	63.24%
70-661 AJ's Mowing Contract Cemetery and Rec Comple	7,350.00	7,350.00	0.00	(7,350.00)	0.00%
70-665 Tree Maintenance	0.00	18,275.00	17,925.00	(350.00)	101.95%
70-670 Rehab Historical Park	0.00	600.00	0.00	(600.00)	0.00%
70-740 Capital Outlay - Parks	0.00	0.00	20,000.00	20,000.00	0.00%
Total Parks	15,361.92	94,200.24	159,193.00	64,992.76	59.17%
Recreation					
Recreation					
72-110 Salaries & Wages-Recreation	500.00	3,108.28	3,200.00	91.72	97.13%
72-120 Salaries & Wages-Concessions	0.00	3,700.00	7,000.00	3,300.00	52.86%
72-130 Benefits - Recreation	43.26	270.09	300.00	29.91	90.03%
72-140 Benefits - Concessions	0.00	323.79	700.00	376.21	46.26%
72-266 Lions Club Tournament Expense	0.00	0.00	2,000.00	2,000.00	0.00%
72-270 Maintenance-Ball Lights	0.00	668.00	1,600.00	932.00	41.75%
72-530 Christmas Light Parade	0.00	4,174.28	5,000.00	825.72	83.49%
72-535 MES Booster Club	1,258.32	5,533.62	10,000.00	4,466.38	55.34%
72-536 Community Easter Egg Hunt	492.68	4,271.41	8,000.00	3,728.59	53.39%
72-540 Christmas Light Project	0.00	96.72	3,000.00	2,903.28	3.22%
72-550 July 4th Expense	3,208.35	22,152.06	30,000.00	7,847.94	73.84%
72-560 Concession Expense	2,485.14	3,452.17	11,500.00	8,047.83	30.02%
Total Recreation	7,987.75	47,750.42	82,300.00	34,549.58	58.02%
City recreation					
72-250 City Recreation-Mens Softball	0.00	0.00	1,100.00	1,100.00	0.00%
72-251 City Recreation-Coed Softball	0.00	0.00	1,500.00	1,500.00	0.00%
72-253 City Recreation - Summer Youth	50.00	300.00	1,300.00	1,000.00	23.08%
72-254 City Recreation-Girls Softball	148.60	805.36	14,000.00	13,194.64	5.75%
72-255 City Recreation-Flag Football	0.00	827.37	850.00	22.63	97.34%
72-256 City Recreation-Football Full	0.00	6,370.27	8,500.00	2,129.73	74.94%
72-257 City Recreation-Babe Ruth	660.49	2,940.49	4,500.00	1,559.51	65.34%
72-258 City Recreation-Volleyball	0.00	1,105.46	1,900.00	794.54	58.18%
72-259 City Recreation-Wrestling	0.00	974.52	5,000.00	4,025.48	19.49%
72-260 City Recreation-Boy Basketball	250.00	2,733.30	3,500.00	766.70	78.09%
72-261 City Recreation - Soccer	0.00	404.51	2,000.00	1,595.49	20.23%
72-262 City Recreation - Cal Ripken	1,400.36	5,374.36	8,500.00	3,125.64	63.23%
72-263 City Recreation-Girl Basketball	0.00	40.00	2,600.00	2,560.00	1.54%
72-264 City Recreation-Track/Field	540.00	839.00	2,000.00	1,161.00	41.95%
72-265 City Recreation- Machine Pitch	0.00	250.00	1,500.00	1,250.00	16.67%
72-610 Miscellaneous Expense-Rec.	0.00	0.00	1,000.00	1,000.00	0.00%
72-720 City Recreation - Janitorial	0.00	5,000.00	5,000.00	0.00	100.00%
72-740 Capital Improvements - Rec	0.00	19,998.83	30,000.00	10,001.17	66.66%
Total City recreation	3,049.45	47,963.47	94,750.00	46,786.53	50.62%
Total Recreation	11,037.20	95,713.89	177,050.00	81,336.11	54.06%
Golf					
73-110 Salaries & Wages- Golf Course	2,000.00	9,930.00	16,000.00	6,070.00	62.06%
73-130 Benefits - Golf Course	6.09	30.73	1,000.00	969.27	3.07%
73-250 Repairs and Maintenance	615.09	2,700.71	6,000.00	3,299.29	45.01%
73-270 Utilities - Golf Course	107.87	2,624.25	2,500.00	(124.25)	104.97%
73-480 Equipment & Supplies	242.93	779.41	1,500.00	720.59	51.96%
73-610 Miscellaneous Expense-Golf	0.00	966.32	1,500.00	533.68	64.42%
73-740 Capital Outlay-Golf Course	0.00	2,100.00	0.00	(2,100.00)	0.00%
Total Golf	2,971.98	19,131.42	28,500.00	9,368.58	67.13%
Pool					
74-110 Salaries & Wages-Manager	0.00	3,593.91	9,667.00	6,073.09	37.18%
74-111 Salaries & Wages - Lifeguards	0.00	14,262.47	18,000.00	3,737.53	79.24%
74-112 Salaries & Wages-Asst Manager	0.00	7,164.79	22,350.00	15,185.21	32.06%
74-130 Benefits-Manager	0.00	313.26	1,700.00	1,386.74	18.43%
74-131 Benefits - Lifeguards	0.00	1,248.09	1,700.00	451.91	73.42%
74-132 Benefits-Asst Manager	0.00	623.34	1,400.00	776.66	44.52%
74-250 Equipment Supplies & Main.	0.00	5,380.45	14,000.00	8,619.55	38.43%
74-270 Utilities - Swimming Pool	89.60	5,406.16	14,000.00	8,593.84	38.62%
74-280 Telephone - Swimming Pool	0.00	152.36	250.00	97.64	60.94%
74-610 Miscellaneous Expense-Swimming	0.00	1,410.56	4,000.00	2,589.44	35.26%
74-740 Capital Outlay - Swimming Pool	0.00	1,570.00	42,338.00	40,768.00	3.71%

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83.33% of the fiscal year has expired

	April Actual	2026 Year-to-Date Actual	2026 Revised Budget	2026 Budget Remaining	% Earned/ Used
Total Pool	89.60	41,125.39	129,405.00	88,279.61	31.78%
Library					
75-110 Salaries & Wages - Librarian	2,411.80	26,847.56	31,358.00	4,510.44	85.62%
75-111 Salaries & Wages - Part Time	1,055.34	10,072.11	13,496.00	3,423.89	74.63%
75-130 Benefits - Librarian	610.10	6,969.32	9,440.00	2,470.68	73.83%
75-131 Benefits - Part Time	82.32	852.61	1,300.00	447.39	65.59%
75-230 Travel & Conferences-Library	0.00	70.00	1,000.00	930.00	7.00%
75-250 Equipment Supplies & Main.	0.00	308.00	500.00	192.00	61.60%
75-251 Office Supplies - Library	0.00	398.73	900.00	501.27	44.30%
75-252 Book Purchase - Library	0.00	666.54	1,500.00	833.46	44.44%
75-253 Library Expense from Treasury	0.00	0.00	5,000.00	5,000.00	0.00%
75-255 Programming Verso & Internet	1,000.45	1,000.45	1,200.00	199.55	83.37%
75-256 Computer Service Contract	0.00	2,500.00	2,500.00	0.00	100.00%
75-270 Utilities - Library	304.31	3,910.70	5,000.00	1,089.30	78.21%
75-280 Telephone - Library	124.95	1,124.55	1,500.00	375.45	74.97%
75-290 Utilities- Internet	100.27	902.43	1,200.00	297.57	75.20%
75-470 Library Grant- CLEF	475.61	4,576.75	4,844.00	267.25	94.48%
75-475 Programming Supplies-Story Hr	18.95	1,115.37	1,800.00	684.63	61.97%
75-476 Kinney Kids Books	0.00	478.40	0.00	(478.40)	0.00%
75-480 Library Grant Expenditures	0.00	0.00	3,000.00	3,000.00	0.00%
75-610 Miscellaneous - Library	111.17	385.59	600.00	214.41	64.27%
75-611 County Allotment Funds 2025	0.00	44,677.20	46,886.00	2,208.80	95.29%
75-740 Capital Outlay - Equipment	0.00	121.00	1,400.00	1,279.00	8.64%
Total Library	6,295.27	106,977.31	134,424.00	27,446.69	79.58%
Airport					
76-110 Salaries & Wages - Manager	0.00	808.28	0.00	(808.28)	0.00%
76-111 Salaries & Wages - Part Time	700.00	5,923.08	8,400.00	2,476.92	70.51%
76-130 Benefits - Airport Operator	0.00	483.85	1,400.00	916.15	34.56%
76-131 Benefits - Part Time	59.85	59.85	0.00	(59.85)	0.00%
76-230 Travel and Conferences	0.00	0.00	1,000.00	1,000.00	0.00%
76-250 Repairs and Maintenance	540.02	2,988.90	5,000.00	2,011.10	59.78%
76-260 Office & Runway Improvements	0.00	3,918.15	5,000.00	1,081.85	78.36%
76-270 Utilities - Airport	225.64	2,638.90	3,500.00	861.10	75.40%
76-280 Telephone - Airport	214.32	1,910.62	1,500.00	(410.62)	127.37%
76-290 Credit Card Processing Fee	188.40	1,747.27	4,000.00	2,252.73	43.68%
76-481 Fuel Purchase - Jet A	0.00	11,581.72	30,000.00	18,418.28	38.61%
76-482 Fuel Purchase - 100 LL	0.00	45,204.23	50,000.00	4,795.77	90.41%
76-483 Airport Concession Expense	56.60	208.77	500.00	291.23	41.75%
76-610 Miscellaneous - Airport	19.90	853.18	1,000.00	146.82	85.32%
76-740 Capital Outlay - Equipment	0.00	5,340.00	0.00	(5,340.00)	0.00%
Total Airport	2,004.73	83,666.80	111,300.00	27,633.20	75.17%
Total Parks, recreation, and public property	37,760.70	440,815.05	739,872.00	299,056.95	59.58%
Transfers out					
43-920 Transfer to Debt Service Fund	6,834.00	62,340.00	82,008.00	19,668.00	76.02%
Total Transfers out	6,834.00	62,340.00	82,008.00	19,668.00	76.02%
Total Expenditures:	120,060.92	1,537,451.98	2,278,112.00	740,660.02	67.49%
Total Change In Fund Balance	16,968.40	40,332.20	0.00	(40,332.20)	0.00%
Income or Expense					
Income From Operations:					
Operating income					
38-903 AR Penalties & Forfeitures	5.03	5.03	0.00	(5.03)	0.00%
Total Operating income	5.03	5.03	0.00	(5.03)	0.00%
Total Income From Operations:	5.03	5.03	0.00	(5.03)	0.00%
Total Income or Expense	5.03	5.03	0.00	(5.03)	0.00%

Milford City
Standard Financial Report
30 Debt Service Fund - 04/01/2026 to 04/30/2026
83.33% of the fiscal year has expired

	April Actual	2026 Year-to-Date Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
11110 Checking - Wells Fargo	0.00	(90,657.45)
11610 PTIF Combined	6,834.00	337,019.46
11900 Cash - Combined Fund	0.00	0.00
12000 PTIF Designated offset	0.00	(316,517.46)
12120 St. Treas CIB Library	0.00	58,517.46
12130 St. Treas Admin Building	0.00	258,000.00
Total Cash and cash equivalents	6,834.00	246,362.01
Total Current Assets	6,834.00	246,362.01
Total Assets:	6,834.00	246,362.01
Liabilites and Fund Balance/Net Position:		
Fund Balance / Net Position		
29610 Fund Balance-Reserved-SID	0.00	43,660.00
29800 Beginning Of Year	6,834.00	202,702.01
Total Fund Balance / Net Position	6,834.00	246,362.01
Total Liabilites and Fund Balance/Net Position:	6,834.00	246,362.01
Total Net Position	0.00	0.00

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Standard Financial Report
30 Debt Service Fund - 04/01/2026 to 04/30/2026
83.33% of the fiscal year has expired

	April Actual	2026 Year-to-Date Actual	2026 Revised Budget	2026 Budget Remaining	% Earned/ Used
Change In Fund Balance					
Revenue:					
Contributions and transfers					
39-100 Transfer from General Fund	6,834.00	62,340.00	82,008.00	19,668.00	76.02%
Total Contributions and transfers	<u>6,834.00</u>	<u>62,340.00</u>	<u>82,008.00</u>	<u>19,668.00</u>	<u>76.02%</u>
Total Revenue:	<u>6,834.00</u>	<u>62,340.00</u>	<u>82,008.00</u>	<u>19,668.00</u>	<u>76.02%</u>
Expenditures:					
Debt service					
40-620 Library M1046 Bond	0.00	10,000.00	10,000.00	0.00	100.00%
40-621 Bond B1806 Admin Build Payment	0.00	0.00	20,000.00	20,000.00	0.00%
40-622 B1806 Admin Build Interest	0.00	0.00	12,020.00	12,020.00	0.00%
Total Debt service	<u>0.00</u>	<u>10,000.00</u>	<u>42,020.00</u>	<u>32,020.00</u>	<u>23.80%</u>
Total Expenditures:	<u>0.00</u>	<u>10,000.00</u>	<u>42,020.00</u>	<u>32,020.00</u>	<u>23.80%</u>
Total Change In Fund Balance	<u>6,834.00</u>	<u>52,340.00</u>	<u>39,988.00</u>	<u>(12,352.00)</u>	<u>130.89%</u>

Milford City
Standard Financial Report
51 Water Fund - 04/01/2026 to 04/30/2026
83.33% of the fiscal year has expired

	April Actual	2026 Year-to-Date Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
11110 Checking - Wells Fargo	(5,188.62)	130,100.01
11120 Checking - UIB	(7,146.63)	67,955.62
11610 PTIF Combined	3,298.74	1,095,717.05
11900 Cash - Combined Fund	0.00	0.00
12000 PTIF Designated offset	0.00	(896,438.81)
12100 St Treas-Designated-Water	0.00	670,678.76
12120 St Treas-Restricted-Bond S3054	0.00	135,715.91
12170 St.Treas-Restricted-Main S3024	0.00	90,044.14
12199 Undeposited receipts	6,421.90	15,290.58
Total Cash and cash equivalents	(2,614.61)	1,309,063.26
Receivables		
13110 Accounts Receivable	14,062.21	45,842.38
13120 Due from other governments	0.00	0.00
Total Receivables	14,062.21	45,842.38
Total Current Assets	11,447.60	1,354,905.64
Non-Current Assets		
Capital assets		
Property		
16110 Water Land	0.00	40,000.00
16210 Buildings	0.00	4,292.50
16310 Water Distribution System	0.00	9,899,070.20
16510 Machinery and Equipment	0.00	222,082.74
16610 Automobiles and Trucks	0.00	59,270.72
Total Property	0.00	10,224,716.16
Accumulated depreciation		
17500 Accumulated Depreciation	0.00	(2,538,058.62)
Total Accumulated depreciation	0.00	(2,538,058.62)
Total Capital assets	0.00	7,686,657.54
Other non-current assets		
14200 Deferred Outflow of Resources	0.00	43,838.78
Total Other non-current assets	0.00	43,838.78
Total Non-Current Assets	0.00	7,730,496.32
Total Assets:	11,447.60	9,085,401.96
Liabilities and Fund Balance/Net Position:		
Liabilities:		
Current liabilities		
21310 Accounts Payable	149.57	(2,902.33)
21320 Deposits Payable	(6,301.00)	13,725.00
Total Current liabilities	(6,151.43)	10,822.67
Payroll liabilities		
21330 Accrued Employee Benefits	0.00	47,322.27
Total Payroll liabilities	0.00	47,322.27
Deferred revenue		
21400 Deferred Revenue	0.00	7,500.00
Total Deferred revenue	0.00	7,500.00
Long-term liabilities		
25700 Net Pension Liability	0.00	32,840.39
25800 Loan Payable USDA 91/01~2020	(6,549.31)	3,888,679.47
25900 Loan Payable USDA 91/03~2020	(1,216.24)	720,852.70
26110 Deferred Inflow of Resources	0.00	706.21
Total Long-term liabilities	(7,765.55)	4,643,078.77
Total Liabilities:	(13,916.98)	4,708,723.71
Fund Balance / Net Position		
29110 Retained Earnings-Reserved	0.00	271,978.20
29800 Retained Earnings-Water Fund	25,364.58	3,266,577.86

Milford City
Standard Financial Report
51 Water Fund - 04/01/2026 to 04/30/2026
83.33% of the fiscal year has expired

	April Actual	2026 Year-to-Date Actual
29900 Retained Earnings-Designated	0.00	838,122.19
Total Fund Balance / Net Position	25,364.58	4,376,678.25
Total Liabilities and Fund Balance/Net Position:	11,447.60	9,085,401.96
Total Net Position	0.00	0.00

Milford City
Standard Financial Report
51 Water Fund - 04/01/2026 to 04/30/2026
83.33% of the fiscal year has expired

	April Actual	2026 Year-to-Date Actual	2026 Revised Budget	2026 Budget Remaining	% Earned/ Used
Income or Expense					
Income From Operations:					
Operating income					
37-100 Water Sales	68,815.20	629,314.27	750,000.00	120,685.73	83.91%
37-200 Water Connection Fees	358.00	358.00	1,000.00	642.00	35.80%
37-201 Impact Fees	3,110.56	9,331.68	4,500.00	(4,831.68)	207.37%
37-300 Penalties & Forfeitures	120.00	5,227.79	8,000.00	2,772.21	65.35%
38-900 Miscellaneous Revenue	487.96	14,232.55	20,000.00	5,767.45	71.16%
Total Operating income	72,891.72	658,464.29	783,500.00	125,035.71	84.04%
Operating expense					
40-110 Salaries & Wages - Foreman	6,396.80	70,906.22	83,163.00	12,256.78	85.26%
40-111 Salaries & Wages-Operator A&B	5,019.20	55,765.49	65,240.00	9,474.51	85.48%
40-112 Salaries & Wages-Utility Clerk	4,202.41	46,632.11	54,630.00	7,997.89	85.36%
40-115 Salaries & Wages - Overtime	47.06	3,106.09	10,000.00	6,893.91	31.06%
40-130 Benefits - Foreman	4,305.12	46,741.73	59,763.00	13,021.27	78.21%
40-131 Benefits - Operator A & B	3,835.82	38,349.64	52,874.00	14,524.36	72.53%
40-133 Benefits - Temp Help	0.00	0.00	0.00	0.00	0.00%
40-134 Benefits - Utility Clerk	2,519.61	26,439.60	36,328.00	9,888.40	72.78%
40-230 Water Fuel	405.18	5,330.60	6,500.00	1,169.40	82.01%
40-250 Equipment Supplies & Main.	1,817.58	16,098.32	20,000.00	3,901.68	80.49%
40-270 Utilities - Culinary	6,183.71	65,199.80	70,000.00	4,800.20	93.14%
40-271 Utilities-Pressure Pump	1,454.06	15,587.92	18,000.00	2,412.08	86.60%
40-273 Utilities-Irrigation	2,536.83	19,631.86	18,000.00	(1,631.86)	109.07%
40-274 Utilities-Internet	151.73	1,431.78	1,800.00	368.22	79.54%
40-280 Telephone - Water	152.08	1,248.76	1,500.00	251.24	83.25%
40-310 Professional/Technical Service	46.00	5,486.54	3,000.00	(2,486.54)	182.88%
40-311 Legal and Audit Services	0.00	8,005.80	6,500.00	(1,505.80)	123.17%
40-481 Meter Supplies and Maintenance	0.00	2,971.23	3,000.00	28.77	99.04%
40-510 Travel and Conference	0.00	1,831.96	2,000.00	168.04	91.60%
40-520 Zenner Meter Supplies and Fees	0.00	1,600.54	5,000.00	3,399.46	32.01%
40-521 Zenner Contract	0.00	3,705.10	5,000.00	1,294.90	74.10%
40-522 Generator Maintenance	0.00	7,839.54	4,400.00	(3,439.54)	178.17%
40-530 Insurance and Bonds	0.00	12,474.68	13,000.00	525.32	95.96%
40-610 Miscellaneous Expense	360.24	6,288.69	3,000.00	(3,288.69)	209.62%
40-620 SERVLIN Insurance	4,657.00	19,990.00	20,500.00	510.00	97.51%
40-650 Depreciation	0.00	0.00	90,000.00	90,000.00	0.00%
40-742 2020 Culinary Water Project	0.00	308.00	0.00	(308.00)	0.00%
40-743 Lead and Copper Line Inventory	0.00	27,538.69	72,054.00	44,515.31	38.22%
Total Operating expense	44,090.43	510,510.69	725,252.00	214,741.31	70.39%
Total Income From Operations:	28,801.29	147,953.60	58,248.00	(89,705.60)	254.01%
Non-Operating Items:					
Non-operating income					
37-400 Grants	0.00	0.00	0.00	0.00	0.00%
37-410 Grants-Lead & Copper Revenue	0.00	27,538.69	72,054.00	44,515.31	38.22%
37-600 Interest - Water Fund	3,298.74	33,158.15	45,000.00	11,841.85	73.68%
Total Non-operating income	3,298.74	60,696.84	117,054.00	56,357.16	51.85%
Non-operating expense					
40-814 Culinary Water Bond Interest	6,735.45	67,861.41	81,298.00	13,436.59	83.47%
Total Non-operating expense	6,735.45	67,861.41	81,298.00	13,436.59	83.47%
Total Non-Operating Items:	(3,436.71)	(7,164.57)	35,756.00	42,920.57	-20.04%
Total Income or Expense	25,364.58	140,789.03	94,004.00	(46,785.03)	149.77%

Milford City
Standard Financial Report
52 Sewer Fund - 04/01/2026 to 04/30/2026
83.33% of the fiscal year has expired

	April Actual	2026 Year-to-Date Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
11110 Checking - Wells Fargo	1,607.10	147,374.48
11120 Checking - UIB	16,905.01	91,191.59
11610 PTIF Combined	3,491.33	1,154,111.94
11900 Cash - Combined Fund	0.00	0.00
12000 PTIF Designated offset	0.00	(862,540.00)
12110 St. Treas-Designated Sewer	0.00	862,540.00
12199 Undeposited receipts	(5,228.33)	(12,355.93)
Total Cash and cash equivalents	16,775.11	1,380,322.08
Receivables		
13110 Accounts Receivable	2,044.06	25,480.38
Total Receivables	2,044.06	25,480.38
Total Current Assets	18,819.17	1,405,802.46
Non-Current Assets		
Capital assets		
Work in Process		
16810 WIP	0.00	83,015.07
Total Work in Process	0.00	83,015.07
Property		
16110 Land	0.00	29,536.50
16210 Buildings	0.00	4,643.20
16310 Sewer System	0.00	2,138,772.10
16510 Machinery and Equipment	0.00	148,597.45
16610 Automobiles and Trucks	0.00	54,520.72
Total Property	0.00	2,376,069.97
Accumulated depreciation		
17500 Accumulated Depreciation	0.00	(2,217,108.11)
Total Accumulated depreciation	0.00	(2,217,108.11)
Total Capital assets	0.00	241,976.93
Other non-current assets		
14200 Deferred Outflow of Resources	0.00	42,768.58
Total Other non-current assets	0.00	42,768.58
Total Non-Current Assets	0.00	284,745.51
Total Assets:	18,819.17	1,690,547.97
Liabilities and Fund Balance/Net Position:		
Liabilities:		
Current liabilities		
21310 Accounts Payable	0.00	0.00
Total Current liabilities	0.00	0.00
Payroll liabilities		
21330 Accrued Employee Benefits	0.00	26,127.22
Total Payroll liabilities	0.00	26,127.22
Deferred revenue		
21400 Deferred Revenue	0.00	7,500.00
Total Deferred revenue	0.00	7,500.00
Long-term liabilities		
25700 Net Pension Liability	0.00	32,038.69
26110 Deferred Inflow of Resources	0.00	688.97
Total Long-term liabilities	0.00	32,727.66
Total Liabilities:	0.00	66,354.88
Fund Balance / Net Position		
29110 Retained Earnings-Reserved	0.00	25,832.00
29800 Retained Earnings-Sewer Fund	18,819.17	795,356.49
29900 Retained Earnings-Designated	0.00	803,004.60
Total Fund Balance / Net Position	18,819.17	1,624,193.09
Total Liabilities and Fund Balance/Net Position:	18,819.17	1,690,547.97

Milford City
Standard Financial Report
52 Sewer Fund - 04/01/2026 to 04/30/2026
83.33% of the fiscal year has expired

	April Actual	2026 Year-to-Date Actual
Total Net Position	<u>0.00</u>	<u>0.00</u>

Milford City
Standard Financial Report
52 Sewer Fund - 04/01/2026 to 04/30/2026
83.33% of the fiscal year has expired

	April Actual	2026 Year-to-Date Actual	2026 Revised Budget	2026 Budget Remaining	% Earned/ Used
Income or Expense					
Income From Operations:					
Operating income					
37-100 Sewer Fees	51,233.29	435,031.64	415,000.00	(20,031.64)	104.83%
37-201 Impact Fees	2,082.46	6,247.38	3,000.00	(3,247.38)	208.25%
38-900 Miscellaneous Revenue	0.00	500.00	4,000.00	3,500.00	12.50%
Total Operating income	53,315.75	441,779.02	422,000.00	(19,779.02)	104.69%
Operating expense					
40-110 Salaries & Wages - Leadman	6,065.60	67,263.03	78,860.00	11,596.97	85.29%
40-111 Salaries & Wages-Operator A&B	1,756.80	26,428.27	26,096.00	(332.27)	101.27%
40-115 Salaries & Wages - 5th Man	0.00	0.00	40,000.00	40,000.00	0.00%
40-130 Benefits - Operator A & B	1,466.95	14,748.59	21,149.00	6,400.41	69.74%
40-131 Benefits - Leadman	4,211.26	44,203.96	58,388.00	14,184.04	75.71%
40-133 Benefits - Temp Help	0.00	0.00	0.00	0.00	0.00%
40-135 Benefits - 5th Man	0.00	0.00	30,000.00	30,000.00	0.00%
40-230 Fuel - Sewer	405.18	3,484.66	6,000.00	2,515.34	58.08%
40-250 Equipment Supplies & Main	2,107.75	23,801.07	15,000.00	(8,801.07)	158.67%
40-270 Utilities-Electrical & Gas	442.08	7,484.86	12,500.00	5,015.14	59.88%
40-280 Telephone - Sewer	31.65	286.24	425.00	138.76	67.35%
40-310 Legal and Audit Services	0.00	5,432.50	7,000.00	1,567.50	77.61%
40-510 Travel and Conference	0.00	0.00	1,000.00	1,000.00	0.00%
40-530 Insurance and Bonds	0.00	12,474.67	13,000.00	525.33	95.96%
40-610 Miscellaneous Expenses	72.00	613.88	2,000.00	1,386.12	30.69%
40-620 SERVLINe Protection	2,171.00	9,687.00	10,000.00	313.00	96.87%
40-650 Depreciation	0.00	0.00	75,000.00	75,000.00	0.00%
40-660 2024 Wastewater Project	19,257.64	80,150.14	1,972,000.00	1,891,849.86	4.06%
40-750 Capital Outlay - Sewer	0.00	2,800.46	2,400.00	(400.46)	116.69%
Total Operating expense	37,987.91	298,859.33	2,370,818.00	2,071,958.67	12.61%
Total Income From Operations:	15,327.84	142,919.69	(1,948,818.00)	(2,091,737.69)	-7.33%
Non-Operating Items:					
Non-operating income					
37-400 Grants	0.00	0.00	1,972,000.00	1,972,000.00	0.00%
37-600 Interest - Sewer Fund	3,491.33	34,952.69	43,000.00	8,047.31	81.29%
Total Non-operating income	3,491.33	34,952.69	2,015,000.00	1,980,047.31	1.73%
Total Non-Operating Items:	3,491.33	34,952.69	2,015,000.00	1,980,047.31	1.73%
Total Income or Expense	18,819.17	177,872.38	66,182.00	(111,690.38)	268.76%

Milford City
Standard Financial Report
91 Governmental Capital Assets - 04/01/2026 to 04/30/2026
83.33% of the fiscal year has expired

	April Actual	2026 Year-to-Date Actual
Net Position		
Assets:		
Non-Current Assets		
Capital assets		
Work in Process		
16810 WIP	0.00	565,610.00
Total Work in Process	<u>0.00</u>	<u>565,610.00</u>
Property		
16110 Land	0.00	260,210.36
16210 Buildings	0.00	2,434,542.96
16310 Improvements Other Than Bldgs	0.00	3,194,430.12
16410 Office Furniture and Equipment	0.00	232,458.57
16510 Machinery and Equipment	0.00	1,056,394.30
16610 Automobiles and Trucks	0.00	163,719.00
16710 Capital Asset - Infrastructure	0.00	3,160,973.04
Total Property	<u>0.00</u>	<u>10,502,728.35</u>
Total Capital assets	<u>0.00</u>	<u>11,068,338.35</u>
Total Non-Current Assets	<u>0.00</u>	<u>11,068,338.35</u>
Total Assets:	<u>0.00</u>	<u>11,068,338.35</u>
Liabilites and Fund Balance/Net Position:		
Fund Balance / Net Position		
29800 Beginning of Year	0.00	745,592.15
29850 Additions - Current Year	0.00	10,322,746.20
Total Fund Balance / Net Position	<u>0.00</u>	<u>11,068,338.35</u>
Total Liabilites and Fund Balance/Net Position:	<u>0.00</u>	<u>11,068,338.35</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>

**Milford Municipal Airport
Monthly Fuel Analysis
Month April 2026**

Date	100 LL	Gallons Sold & Test	Jet A	Gallons Sold & Test	Tie Down	After Hours Fee	Oil	Misc.	Processing Fee	Total	Total Sales	Amount Cash	Date Paid	Amount Credit Card	Date Paid	Balance Due	Total Sales
4/1/2026		\$0.00	0	\$0.00	0					\$0.00	\$0.00					\$0.00	690.26
4/2/2026		\$0.00	0	\$0.00	0					\$0.00	\$0.00					\$0.00	116.17
4/3/2026		\$398.69	68.74	\$0.00	0				\$9.38	\$389.31	\$398.69			\$389.31	4/7/2026	\$0.00	196.33
4/4/2026		\$291.57	50.27	\$0.00	0				\$10.06	\$281.51	\$291.57			\$281.51	4/7/2026	\$0.00	158.67
4/5/2026		\$0.00	0	\$0.00	0					\$0.00	\$0.00					\$0.00	210.65
4/6/2026		\$116.17	20.03	\$0.00	0				\$2.73	\$113.44	\$116.17			\$113.44	4/9/2026	\$0.00	154.86
4/7/2026		\$196.33	30.44	\$0.00	0				\$5.85	\$190.48	\$196.33			\$190.48	4/10/2026	\$0.00	67.07
4/8/2026		\$158.67	24.6	\$0.00	0				\$3.73	\$154.94	\$158.67			\$154.94	4/13/2026	\$0.00	509.34
4/9/2026		\$158.99	24.65	\$0.00	0				\$3.74	\$155.25	\$158.99			\$155.25	4/14/2026	\$0.00	667.40
4/10/2026		\$51.66	8.01	\$0.00	0				\$1.21	\$50.45	\$51.66			\$50.45	4/14/2026	\$0.00	105.99
4/11/2026		\$0.00	0	\$0.00	0					\$0.00	\$0.00					\$0.00	143.25
4/12/2026		\$0.00	0	\$0.00	0					\$0.00	\$0.00					\$0.00	846.85
4/13/2026		\$154.86	24.01	\$0.00	0				\$3.64	\$151.22	\$154.86			\$151.22	4/16/2026	\$0.00	
4/14/2026		\$67.07	10.01	\$0.00	0				\$1.58	\$65.49	\$67.07			\$65.49	4/17/2026	\$0.00	
4/15/2026		\$509.34	76.02	\$0.00	0				\$11.97	\$497.37	\$509.34			\$497.37	4/20/2026	\$0.00	
4/16/2026		\$0.00	0	\$0.00	0					\$0.00	\$0.00					\$0.00	
4/17/2026		\$234.63	35.02	\$97.71	\$19.74				\$8.88	\$323.46	\$332.34			\$323.46	4/21/2026	\$0.00	
4/18/2026		\$335.06	50.01	\$0.00	\$0.00				\$7.87	\$327.19	\$335.06			\$327.19	4/21/2026	\$0.00	
4/19/2026		\$105.99	15.82	\$0.00	0				\$2.49	\$103.50	\$105.99			\$103.50	4/22/2026	\$0.00	
4/20/2026		\$143.25	21.38	\$0.00	0				\$3.37	\$139.88	\$143.25			\$139.88	4/24/26	\$0.00	
4/21/2026		\$0.00	0	\$0.00	0					\$0.00	\$0.00					\$0.00	
4/22/2026		\$0.00	0	\$0.00	0					\$0.00	\$0.00					\$0.00	
4/23/2026		\$284.88	42.52	\$561.97	113.53				\$19.90	\$826.95	\$846.85			\$826.95	4/28/26	\$0.00	
4/24/2026		\$0.00	0	\$0.00	0					\$0.00	\$0.00					\$0.00	
4/25/2026		\$0.00	0	\$0.00	0					\$0.00	\$0.00					\$0.00	
4/26/2026		\$0.00	0	\$0.00	0					\$0.00	\$0.00					\$0.00	
4/27/2026		\$0.00	0	\$0.00	0					\$0.00	\$0.00					\$0.00	
4/28/2026		\$53.67	8.01	\$0.00	0					\$53.67	\$53.67					\$53.67	
4/29/2026		\$0.00	0	\$1,115.98	225.45					\$1,115.98	\$1,115.98					\$1,115.98	
4/30/2026		\$594.22	88.69	\$233.49	47.17					\$827.71	\$827.71					\$827.71	
										\$0.00	\$0.00					\$0.00	
		\$3,855.05	598.23	\$2,009.15	405.89	\$0.00	\$0.00	\$0.00	\$96.40	\$5,767.80	\$5,864.20	\$0.00		\$3,770.44		\$1,997.36	

Balance of Funds for Fuel Purchase

Fuel Purchases		
Amount	Gallons	Type
		Jet A
		100 LL

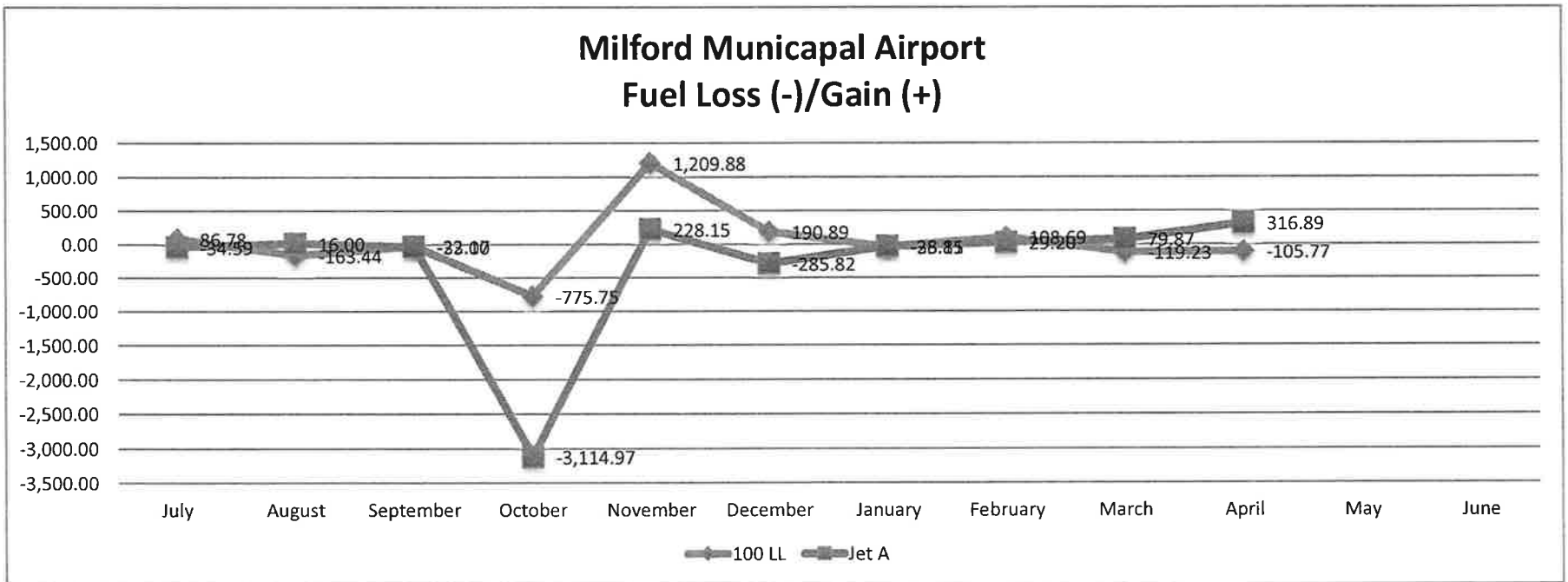
Accumulated Credit Card Balance			
Month Total	Payments	Description	Balance
Month Balance			\$5,217.28
\$5,864.20			\$11,081.48
	\$0.00	CC Rem	\$11,081.48
	\$0.00	Cash	\$11,081.48

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	6453.00	0.00	598.23	5854.77	5749.00	-105.77	\$6.22	\$35,758.78
Jet A	2904.00	0.00	405.89	2498.11	2815.00	316.89	\$3.95	\$11,119.25
Total	0.00	0.00	1004.12	8352.88	8564.00	211.12		\$46,878.03

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	108.69	-119.23	-105.77		
Jet A	-34.59	16.00	-33.00	-3,114.97	228.15	-285.82	-28.81	29.20	79.87	316.89		



Milford City Council Meeting Minutes
April 21, 2026 4:00 PM
26 South 100 West, Milford, Utah

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

Absent: Council Member Scott Symond

Staff: Makayla Bealer, Lisa Thompson, Monica Seifers, Ben Stewart, Leo Kanell

CTO: 4:03 PM

1. MAYOR'S WELCOME & CALL TO ORDER: Roll Call & Pledge of Allegiance

Matt Sterzer entered at 4:04 PM

2. CONFLICTS OF INTEREST – Declaration of any potential conflicts of interest relating to agenda items

None declared

3. CONSENT ISSUES

Presentation of Financial Reports February 2026 and March 2026, approval of bills and payroll, and approval of minutes for March 17, 2026 Regular Council Meeting; March 27, 2026 Special Work Session; April 10, 2026 Special Work Session

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

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

No: None

Absent: Scott Symond

4. NEW BUSINESS

a. Discuss UIP Funding Loan for Granite View Estates Housing Project

Mayor Davis updated about recent discussions stating that he, Lisa, and Michaela, have had numerous meetings about housing and what to do. During the meetings, it was shared that Matt Lou's inquiry about a potential use of AID. It's an alternative infrastructure bank funding tool in the range of \$750,000 to \$800,000 to help initiate the grant to US State's housing project. The Inland Port is supportive of exploring this funding option. However, they are requesting confirmation support from Milford City Council before moving forward. Mayor Davis met with Danny Stewart this afternoon at COG meeting and they still are very supportive and want to do whatever they can to try to make this happen. So, we just need to make sure we give them our full support moving forward.

Council Member Spaulding asked how the logistics of something like that would go if we were able to qualify and receive that? Is that a reimbursement grant or is that an upfront grant alone?

Administrator Bealer replied that they did not go into detail. They explained that they are really here to build out infrastructure to bring in economic development. But with Milford, we are in need of workforce housing, and so they feel like they can gear and use this fund for workforce housing. They couldn't answer a lot of the details because they said it kind of just rolls out differently for each community. More detail would come if we supported the Granite View Estates being able to go after that AIB funding.

Mayor Davis explained they used it in Salina in a housing program where they built so many rentals. By what discussion we were able to have it would be completely different than what we do and how would do it in Milford than what they've done down in Salina.

Council Member Spaulding - the reason I was asking, and maybe we can just let it play forward if we agree to support it, I'm just trying to look at potential downsides or reasons why we wouldn't want to participate if this was an opportunity. I just don't know how it works, because I've never seen it.

Administrator Bealer – So it's an actual loan. So, it would be an agreement between the Granite View Estates developer and Utah Inland Port, and they would have to pay back that loan. What I believe is they want the \$750,000 to \$800,000 to roll out to help with the infrastructure, but as they're building the homes and selling them, they'd be making those loan payments back.

Council Member Spaulding - So it's more of a timing issue, assuming the demand is there. Any developer that may have been holding the brakes off just because they didn't want to front the money, but if the demand's already there and there was the money fronted as a loan, they could use the proceeds of whatever they're selling their developments for to pay back the loan and wouldn't be stifling their progress simply because of the timing of when the money comes in.

Administrator Bealer - yes, I think that's a great way to look at it.

Council Member Spaulding – So it's not a long-term thing. This is probably a loan for a couple of years while you finish. It's not like a 30-year thing. This is between the developer and...

Mayor Davis - Well, no, they wouldn't want it to be a 30-year thing, but what it does is help to put in the infrastructure, like the water, sewer, stormwater, roadways, stuff like that that's holding up the developer right now because of that excessive cost. And the loan that they suggest would be very low interest loan compared to what they could go to a bank and get it for. So, anything else you want to add to that?

Administrator Bealer - No, that's everything. If the City Council agrees, we just would need to do a letter of support and send that to the Utah Inland Port, and then they would start those conversations with the Granite View Estates developer.

Council Member Spaulding – So, based on what information you have, the city is not at risk, we are just basically saying – do we support this – and I am saying why would we not?

Mayor Davis called for a motion for a letter of support to inland port from city council:

MOTION: Council Member Ian Spaulding moved to authorize the mayor to sign a letter of support for this alternative infrastructure bank funding through the Inland Port Authority. Motion was seconded by Council Member Tayson Willis and carried with the following votes:

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

No: None

Absent: Scott Symond

Council Member Smith – is there any infrastructure there?

Administrator Bealer - Yes, so there is existing water and sewer that was installed in those first like 26 lots that wrap from 600 West over to 500 West. The sewer is not connected to the system, I believe, and so Foreman Stewart has stated that it would need to be inspected and tested. And then the fire hydrants are live out there, but the roads and curb and sidewalk and storm drainage have not been installed yet. And that's what this funding would cover.

Mayor Davis – and the developer would do a full assessment and then come back with what would be needed.

b. Discuss Olene Walker owned properties (20 lots)

Mayor Davis – the State of Utah currently owns 19 lots in the Sunnyside subdivision number one. That's down on the south end of town. If everybody knows where KP Thompson's house is, it's right behind that, kind of to the west. (Administrator Bealer showed the lots on the map stating that they are platted lots). The lots were originally acquired for the purpose of developing low-income housing years ago, and they were never developed. In this conversation we've had, we met with representatives from the State of Utah to explore potential options for these parcels. During this discussion, it was clarified that any homes constructed on these lots would be required to meet low-income housing criteria. Specifically serving households below 80% of the area median income, which is \$73,500. We also had some discussion of whether maybe we could -- the question is if we could even change that so that we're affordable, because you have a threshold in this community where you have people making X amount of dollars, and they actually don't qualify for the low income, they make too much. Yet they can't afford the high-end housing up here, so they've got to have something here in the middle. Council Member Spaulding asked if the state was more inclined to work with the city if we renamed it from low income to affordable housing? Administrator Bealer – No, if the state retains ownership of the lots, they will require it be used for low-

income housing, which is going to have to fall within the threshold of 80% ADI. They would look at selling those lots so that they could be built for more affordable housing for your workforce; for people who are working at the mine, Atkore, Fervo Energy - those individuals are not going to qualify for low-income.

Council Member Spaulding - I was just looking at the notes and want to make sure that I read it right. It says they're open to selling the lots to Milford City or to individuals at market price.

Administrator Bealer – So, we need to have more conversation on that with them. They said they'd be willing to sell it to the city, but they were a little hesitant to just say that they would sell them to anybody because we wouldn't want those to be locked up and not used for development. There may be an option for the city to partner with a developer, and having a developer come in and build these - we got a lot more conversation to be had, but the question is, is do we want to possibly look at the city buying them, maybe having a developer involved, or do we want to leave them as low-income housing? And that's kind of the question we're asking the council today, is where do you see our housing needs needing to be?

Council Member Spaulding – I agree with the statement that there is always a need in general for affordable or lower income housing, I think what I see a more overwhelming need for is intermediate housing, because people that have resources to build the house they are looking for are not the group we are targeting. This would be a very unique and beneficial opportunity if this is something that we could put the pieces together with the state.

Administrator Bealer – there are options, we are just looking for the council's guidance on what the city's needs are.

Council Member Willis – do we have any idea what fair market value is for the lots?

Administrator Bealer – Yes, they stated they thought it was around \$75K per lot. I felt like that was a little bit high because not all the infrastructure was installed. You'll notice that the gutter and curb is installed, but the sidewalk, the roads, and then the water and sewer – the water was put in around 1970 – so the infrastructure is very old and could need to be replaced as well. She asked if the council wants to keep them at lower income or look at affordable housing. They did state they would be willing to possibly split the lots if we wanted, if the city saw need for 5-6 homes as low income and the rest to be sold to the city and developed for more affordable housing. The state has expressed that they are here to help, they want to do what is right. The council needs to give direction on which way to go.

Council Member Spaulding – In there and expectation that if this worked out and is what the city goes with, is there a minimum or maximum that we could purchase?

Administrator Bealer – they would sell all of them.

Council Member Spaulding - and if we only wanted to buy one or two at this time and if it worked out we could buy two more at a later date?

Administrator Bealer – That’s a possibility. The meeting was a couple of hours long and there were a lot of questions. We knew it was going to be just the start of the conversations and that more conversations would continue down the road. At this point, the mayor and I felt we needed to talk with the council and kind of see the approach that you would like us to take. Do we want to look at more affordable, keep it as low-income housing? She personally felt that we needed more affordable housing.

Council Member Smith agreed.

Council Member Spaulding – I think we even though there are still a lot of questions, the most important question you are asking is does the council feel inclined to take some action on this property in some way and gather more information about obtaining them in some way other than just letting them not be developed because of some of the restrictions.

Mayor Davis – just looking at options and what is available. Need to take it to the council for some direction. How do you want the city to proceed in conversations.

Council Member Whitney – can a developer come in and buy them if we started to buy them?

Administrator Bealer – they would want to sell to the city.

Council Member Whitney – is it more beneficial for the city to own those lots than opposed to the state?

Administrator Bealer – yes, because then we could put whatever kind of housing we want on them. The state did not even know they owned the land. They will do more research on the fair market value in preparation of further conversation. Makayla suggested a roll out approach maybe looking at partnership opportunities with developers because the city is not in the businesses of building and selling homes.

Council Member Spaulding – is there any CIB opportunity where we are contributing more?

Administrator Bealer – there may be a good opportunity to get funding from the CIB Board, but we are not producing enough to move us to the top of the list. CIB have always considered our applications.

Matt Sterzer – also with the CIB/CBGB – this is the second year in the row that Five County AOG has turned back hundreds of thousands of dollars back to the feds because nobody applied for it. Even if the municipalities did a couple of projects, they should apply for the funds.

Council Member Spaulding – yes, we want to explore it and there might be some options.

Mayor Davis – back to your question on the mineral lease the mine qualifies for mineral but there is still a big question on the geothermal being considered, it is still up for debate right now.

Council Member Smith – the city needs to continue with the conversations for affordable housing and consider options.

Mayor Davis – okay, we will get back with that group and get some scenarios and bring back to the council and see how you want to proceed.

Attorney Kanell - do we know what the county assessments look like on those properties, it feels like they are low.

Matt Sterzer – I know that Trent was appraising properties last year with no existing infrastructure on them for about \$12-13K so if there is infrastructure I would expect \$20-25K.

Administrator Bealer – that was what I was thinking, \$25K per lot. I expressed my concerns but it sounds like it is negotiable. There is a meeting setup for a few weeks from now. We will report back as we receive information.

c. Approval of Sidewalk Management, Inspection, and Maintenance Program Policy

Makayla – this is an important step forward as well as a TRUST requirement. The TRUST was appreciative of the council for getting involved in the inspections. Makayla also thanked the council for their sidewalk inspections. She reported we should be compliant moving forward. The policy is presented for council review and consideration. She explained that the city will work on getting the sidewalks mapped out to use the policy to determine what needs to be replaced in the future focusing on the public spaces before moving into residential areas.

MOTION: Council Member Ian Spaulding moved to adopt the Sidewalk Management, Inspection, and Maintenance Program Policy as presented. Motion was seconded by Council Member Les Whitney and carried with the following votes:

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

No: None

Absent: Scott Symond

d. Approval of Addendum Agreement for Phase 2 of Granite View RV Park

Mayor Davis – Industrial Builders have requested to expand by adding 60 sites to the current lots in place. Administrator Bealer – following the meeting with the council and IB, she met with IB and went over all of the details and put together an addendum to the existing agreement.

Council Member Smith – are they looking at pumping or extending sewer lines?

Administrator Bealer – they are looking at both options to determine what is best. She believed they may be leaning toward extending the main.

Council Member Spaulding – question, do we need to consider any other things, fencing – trees? This was supposed to be temporary, and I guess it still is, depending on how long the work is going to be there. Is this something we need to consider at some point.

Administrator Bealer – not a bad idea to install a fence, eventually everything is going to come back to the city, but it could delay the payoff. The park is producing approximately \$30K a month. That could be something we could use those funds for in the future.

MOTION: Council Member Les Whitney moved to approve the Phase 2 Addendum Agreement for the Granite View RV Park. Motion was seconded by Council Member Ian Spaulding and carried with the following votes:

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

No: None

Absent: Scott Symond

e. Approval of 60' Easement from Fervo for 900 North

Administrator Bealer – Attorney Kanell prepared the easement and Fervo has signed it, it is ready for recording. Milford City is requesting full 60 feet of that easement, the existing road is only 28 feet and will remain in its current condition at this time.

MOTION: Council Member Ian Spaulding moved to approve the recording of the easement. Motion was seconded by Council Member Tayson Willis and carried with the following votes:

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

No: None

Absent: Scott Symond

f. Roadway Improvements and Easement Agreement

Administrator Bealer thanked Zoning Administrator Thompson for her time on the agreement, she spent a lot of time on it and did a fantastic job gathering details. The agreement states Escalante Desert Resources LLC – this is Fervo. The agreement reflects the terms and details previously discussed and approved by the City Council. Fervo has signed it and are good with it.

MOTION: Council Member Russell Smith moved to approve the mayor to sign the Roadway Improvements and Easement Agreement. Motion was seconded by Council Member Les Whitney and carried with the following votes:

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

No: None

Absent: Scott Symond

g. Presentation of Concrete Bids

Mayor Davis opened and presented the following bids:

Bid 1

Bidder: Hatch Development LLC

Project:	Bid Amount
300 W 100 N	\$1680.00
Concrete 46x6x6	\$3150.00
Concrete placement 7'6 " in 300n/400w	\$800
50 N 200 W 33 N 100 W 100 W center	\$1975.00
	\$7605 Aggregate Total

Bid 2

Tushar Contracting

Project 1	\$5500.00
Project 2	\$1500.00
Project 3	\$ 500.00
Project 4	\$ 500.00
Project 5	\$ 500.00
Project 6	\$ 500.00
	\$9000.00 Aggregate Total

Hatch Development was the lowest bid for all six projects.

MOTION: Council Member Les Whitney moved to approve the selection of Hatch Development LLC as the low bid for the concrete work at a total of \$7,605. Motion was seconded by Council Member Ian Spaulding and carried with the following votes:

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

No: None

Absent: Scott Symond

Administrator Bealer will contact the winning bidder. All work must be completed by June 30, 2026.

h. Consideration and Approval of Infrastructure Extension and Reimbursement Agreement with Fervo Energy

Administrator Bealer suggested that this item be tabled while the city waits to hear back from Fervo Energy. This is not an agreement that the city is involved in. The owner would require a fee for future tie-ins from other development.

MOTION: Council Member Ian Spaulding moved to table the item. Motion was seconded by Council Member Les Whitney and carried with the following votes:

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

No: None

Absent: Scott Symond

Mayor Davis thanked Zoning Administrator Thompson for all of her work on the agreement.

i. Presentation of RFP's for mowing services

Council Member Whitney opened and presented the following bids:

Bid 1 – Dustin Whitaker: a) \$51,510 for mowing the cemetery; b) \$25,440 for the recreation complex

Bid 2 – AJ Landscaping: \$44K for mowing and trimming of cemetery and recreation complex and cemetery for all services May – October

Council Member Willis asked Foreman Stewart to verify if the mow schedule would work with the crew's watering schedule. Foreman Stewart confirmed it would, they would just need to shut off the water Sunday night instead of Wednesday night.

Council Member Smith – asked if the low bid was within the budget?

Mayor Davis responded that it was.

Matt Sterzer left the meeting at 4:50 PM

MOTION: Council Member Ian Spaulding moved to accept the low bid from AJ Landscaping for \$44K as the low bid for the mowing services. Motion was seconded by Council Member Russell Smith and carried with the following votes:

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

No: None

Absent: Scott Symond

j. Hiring of Part-time Janitorial Position

Administrator Bealer reported there had not been any applications submitted. There was one inquiry, but they were not sure if their current work schedule would allow them to cover crosswalks. Garbage on main and garbage after games were also not desirable.

Council Member Spaulding suggested extending it and see if we get anyone and if no applicants, then revisit it.

MOTION: Council Member Ian Spaulding moved to extend the application period for two weeks. Motion was seconded by Council Member Les Whitney and carried with the following votes:

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

No: None

Absent: Scott Symond

5. OLD BUSINESS

a. 600 North Drainage Project

Administrator Bealer explained that Milford City is in agreement with UDOT to install culverts across 600 North. She has contacted the state to let them know the city will not be able to have that project complete by the June 30, 2026 deadline as we have not been able to obtain the easements. UDOT would like the city to retain the funding and revisit it in the fall if the city is able to secure the easements.

Mayor Davis reported that this was reiterated today in the Council of Governments meeting.

b. Wastewater project update

Administrator Bealer reported the pre-bid meeting was held earlier this afternoon and went well. The bid deadline has been extended until 2 pm on May 5. Physical bids are required from the contractors and can be mailed or hand-delivered to the Milford City Office. Foreman Stewart did site visits with the contractors – town lift station, Industrial Park Lift Station, and the sewer lagoons. A bulk water meter will be provided by city at no cost; the use will be metered for consumption reporting. There was a large interest, there were over 50 logins on the portal. There were over 15 contractors attending the pre-bid meeting.

6. STAFF REPORTS AND COMMENTS

Benjamin Stewart, City Foreman

- There are duplexes being put in at approximately 300 S 600 W and they are going to have to extend the sewer main to tie in and hook on. They want to know if they can extend down the alley rather than the street to avoid tearing up the street. He didn't know if there was an ordinance against that or not but from a maintenance standpoint it doesn't make any difference to him where it is located. Mayor Davis – you are the city foreman, I think you can make that decision. You are over it and have the knowledge. If there are problems you can bring it to the council.
- Foreman Stewart – I also had a contractor ask about extending sewer for the RV park addition. They wanted to know if they could cross the corner of that golf course road and go up alongside the golf course road so they did not have to tear up the road. It is city property and we already have our 6 inch irrigation main and one inch water main from the club house. He did not see a problem with it. Mayor Davis – do you have a problem with it? If not, go for it. Council Member Spaulding did not see a problem. Mayor Davis felt as long as Ben doesn't have a problem with it – we rely on him for those decisions. Administrator Bealer advised that when those lines are installed he will need add them to the GIS Mapping with notes that he approved them to be ran that way.

Makayla Bealer, City Administrator

- The landfill has new requirements for covered loads – advertised on Facebook and in the newspaper. Mayor Davis cited that the landfill will use discretion but would like people to adhere to the requirements as it is a state law.
- Thanked mayor Davis and council Member Willis for completing the Introductory Training for Municipal Officials for 2026 and gave a reminder to everyone else who needs to complete those trainings. She emailed out the reminder with the information asking to have these completed and certificates forwarded to her by April 30. These trainings are a requirement of the Fraud Risk Assessment that is completed through the State Auditor's Office.
- Milford City was awarded Rural Community Grant Funding and received partial funding in the amount of \$194,013.00. The requested amount was \$298,000. We can move forward but it will require that we look at additional funds or consider scaling the project back. She will be meeting with Ben Coray of Sunrise Engineering tomorrow. What would the council like to look at for the project with the funding available?
- Council Member Spaulding provided his feedback.

Lisa Thompson, Zoning Administrator

- Reminder of the Land Use Training in Beaver on Thursday – she sent an email reminder.

Monica Seifers, City Recorder

- Thanked Mayor Davis and Council Member Willis for completing the 2026 OPMA training online. Asked all others who need to complete the training to do so, the link was included in Makayla's email regarding the training requirements. Makayla reminded there would be another training link on fraud awareness coming out in about a week.

7. COUNCIL REPORTS AND COMMENTS

Russell Smith: Public Works

- Asked how many companies are pulling water at the Industrial Park and if they had their own meters. Foreman Stewart reported there were four and they each have their own meters. There are 7 total city wide
- Airport update: we have the materials and everything ready to go for the pumps, we are ready to install.

Les Whitney: City Parks/Cemetery; Equipment

- We have a gentleman who is posting paperwork all over the light pole at the drug store. He has received a number of complaints about it, and is watching it. He has witnessed people taking them down and discarding them. Today he saw the wind blow a bunch of the papers down the street. What can we do about that? Administrator Bealer reported that the staff was fully aware and it had been turned over to legal counsel who was addressing it.

Meeting Adjournment ~ as there was no further business the meeting adjourned at 5:12 PM

Fraud Risk Assessment

Continued

*Total Points Earned: 335 / 395 *Risk Level: Very Low Low Moderate High Very High
 > 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	X	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	X	5
b. Procurement?	X	5
c. Ethical behavior?	X	5
d. Reporting fraud and abuse?	X	5
e. Travel?	X	5
f. Credit/Purchasing cards (where applicable)?	X	5
g. Personal use of entity assets?	X	5
h. IT and computer security?	X	5
i. Cash receipting and deposits?	X	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?		20
a. Do any members of the management team have at least a bachelor's degree in accounting?	X	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	X	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	X	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	X	20
7. Does the entity have or promote a fraud hotline?	X	20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?		20

*Entity Name: Milford City

*Completed for Fiscal Year Ending: June 2020 *Completion Date: May 19, 2020

*CAO Name: Makayla Kraljevic *CFO Name: Nolan Davis

*CAO Signature: Makayla Kraljevic *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	X			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	X			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".	X			
4. Are all the people who have access to blank checks different from those who are authorized signers?	X			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	X			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	X			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	X			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	X			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	X			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	X			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			

* MC = Mitigating Control

Preparation Checklist



OFFICE OF THE
STATE AUDITOR

Revised February 2021

Fraud Risk Assessment

Refer to the Implementation Guide for more detailed explanations of concepts and criteria. See resources.auditor.utah.gov/s/article/Fraud-Risk-Assessment-Implementation-Guide

To complete the assessment, identify or obtain the following:

1. Name of the Board/Council Chair Midford City Council
2. Name of the Clerk/Finance Officer MORICANTON
3. Name of the Treasurer MIRANDA BEALA
4. Copies of credit/purchasing card statements, payments and supporting documentation.
5. Copies of bank reconciliations for all bank accounts and related bank statements.
6. Copies of the following policies if they existed during the assessment period:
 - a. Conflict of Interest
 - b. Procurement
 - c. Ethical Behavior
 - d. Reporting fraud and abuse
 - e. Travel
 - f. Credit/Purchasing Cards
 - g. Personal use of entity assets
 - h. IT and computer security
 - i. Cash receipting and deposits
7. Copy of the CPA's license, if there is a CPA who is a member of the staff. Provide the contract for a contract accountant who is a CPA. Do not provide the independent auditor's CPA license. The independent auditor is not management.
8. Copy of the diploma if a member of the staff has a bachelor's degree in accounting (not required if documentation was provided for number 7 above).
9. Copies of the commitment to ethical behavior by the officials/officers of the entity.
10. Copies of the training certificate for the Office of the State Auditor board member training completed during the last 4 years.
11. Documentation (certificates, agendas, etc.) demonstrating that a member of the management team had at least 40 hours of financial training during the last year.
12. Copy of the internal audit plan for the assessment period.
13. Name of the internal auditor and a list of duties. If contractually performed, provide a copy of the contract.
14. Copies of any internal audit reports issued during the assessment period or last year, whichever is longer.
15. Copy of the audit committee charter.
16. A list of audit committee members during the assessment period.
17. Minutes or agendas for audit committee meetings. If meetings are confidential, a list of action items from those meetings will suffice.

COOPERATIVE AGREEMENT

This Cooperative Agreement (the "Agreement") is made and entered into this 17th day of May 2026 (the "Effective Date"), by and between the Utah Division of Forestry, Fire and State Lands ("FFSL") and MILFORD (the "Participating Entity"). FFSL and the Participating Entity may sometimes be referred to in this Agreement individually as a "Party" or, collectively, as the "Parties."

RECITALS

- A. Pursuant to Utah Code Section 65A-8-203, this Agreement is required for a county, municipality, or certain other Eligible Entities and the State of Utah, by and through FFSL, to cooperatively discharge their joint responsibilities for protecting non-federal land from wildland fire.
- B. The Participating Entity is a county, municipality, or other Eligible Entity, as defined in Section I of this Agreement.
- C. The Participating Entity is eligible to enter into a Cooperative Agreement under Utah Administrative Code R652-121 and R651-122.
- D. FFSL provided to the Participating Entity, and the Participating Entity signed and returned to FFSL, the Annual Participation Commitment Statement before the Effective Date of this Agreement.
- E. The fire department or equivalent fire service provider under contract with, or delegated by, the Participating Entity on unincorporated land meets minimum standards for wildland fire training, certification, and suppression equipment based upon nationally accepted standards, determined by FFSL.

AGREEMENT

I. Definitions

For the purposes of this Agreement:

1. "Annual Participation Commitment Report" means a report prepared by the Participating Entity, detailing the expenditures and activities conducted in compliance with the Participation Commitment during the past calendar year.
2. "Annual Participation Commitment Statement" means a statement, signed by both FFSL and the Participating Entity, detailing both the monetary value of the Participation Commitment for the upcoming calendar year and the detailed activities the Participating Entity plans to perform to fulfill their Participation Commitment for that year.
3. "Catastrophic Wildfire" means wildland fires whose size and intensity cause significant impacts to State and local economies, critical infrastructure, the environment, and private landowners.

4. “Cooperative Agreement” means the same as the term is defined in Utah Administrative Code R652-1-200.
5. “Delegation of Fire Management Authority” means the acceptance by FFSL of responsibility for:
 - i. Managing a wildfire; and
 - ii. The cost of fire suppression, as described in Utah Code Section 65A-8-203.
6. “Direct Expenditure” means funds spent by a Participating Entity to implement wildland fire prevention, preparedness, or mitigation efforts both agreed to between the Parties and approved by FFSL.
7. “Direct Payment” means an alternative method of meeting all, or part, of the participation commitment by paying FFSL directly, as identified in Utah Code Section 65A-8-203.
8. “Director” means the division director of FFSL.
9. “Eligible Entity” means the same as the term is defined in Utah Code Section 65A-8-203.
10. “Extended Attack” means actions taken in response to wildland fire after Initial Attack.
11. “Firefighter” means an individual trained in wildland firefighting techniques and assigned to a position of hazardous duty.
12. “Initial Attack” means actions taken by the first resources to arrive at any wildland fire incident, including—without limitation—size-up, patrolling, monitoring, holding action, or aggressive suppression action.
13. “In-Kind Activity” means an activity for wildland fire prevention, preparedness, or mitigation efforts both agreed to between the Parties and approved by FFSL. The value of an In-Kind Activity shall be determined by using the rate calculated by the Independent Sector, <https://www.independentsector.org/>.
14. “Minimum Billing Threshold” means the dollar value of expenses not charged to the Participating Entity but incurred by FFSL, on behalf of the Participating Entity, on Initial Attack prior to Delegation of Fire Management Authority.
15. “Participation Commitment” means prevention, preparedness, and mitigation actions and expenditures, including those identified in an FFSL-approved CWPP or equivalent wildland fire preparedness plan, undertaken by a Participating Entity to reduce the risk of wildland fire and meet the intent of Utah Code Sections 65A-8-202 and 65A-8-202.5.
16. “Participating Entity” means an Eligible Entity with a valid Cooperative Agreement.

II. Term.

1. The term of this Agreement shall be five (5) years from the Effective Date.

III. Participation Commitment.

1. Annual Statement.

- a. FFSL shall send the Participating Entity an Annual Participation Commitment Statement at least three (3) months in advance of the end of each calendar year during the term of this Agreement.
- b. Upon receipt of an Annual Participation Commitment Statement, the Participating Entity shall complete the annual plan portion of the Annual Participation Commitment Statement outlining the actions it intends to take that address the wildfire threat. Within sixty (60) days of receipt of an Annual Participation Commitment Statement, the Participating Entity shall send the completed annual plan to FFSL for review and approval.
- c. Upon receipt of the Participating Entity's annual plan, FFSL shall review the annual plan. FFSL may request additional information before approving the annual plan. Upon FFSL's approval of the annual plan, FFSL shall sign and send the Annual Participation Commitment Statement to the Participating Entity for signature.
- d. Upon receipt of the signed Annual Participation Commitment from FFSL, the Participating Entity's chief executive shall sign and return the fully executed Annual Participation Commitment Statement to FFSL by the deadline provided. In the event the Participating Entity fails to sign and return the Annual Participation Commitment Statement by the deadline provided, this Agreement will terminate at the conclusion of the last calendar year in which the Participating Entity complied with this requirement.

2. Fulfillment.

- a. The Participating Entity shall meet its Participation Commitment, as determined by FFSL, pursuant to Utah Administrative Code R652-122.
- b. The Participating Entity shall meet its Participation Commitment through direct expenditures, direct payment, in-kind activities, or any combination of the three that are mutually agreed upon by the Parties.

3. Consultation.

- a. The Participating Entity may consult with FFSL to identify valid Participation Commitment actions and activities, based on the Participating Entity's FFSL-approved CWPP or equivalent wildfire preparedness plan.

4. Accounting.

- a. The Participating Entity shall account for its respective Participation Commitment activities and expenditures through the Utah Wildfire Assessment Risk Portal ("UWRAP").

- b. Beginning January 1, 2025, all qualifying Participation Commitment expenditures and activities count toward the Participating Entity's first full-year Participation Commitment.
 - c. The value of Participation Commitment expenditures and activities may, with approval of FFSL, carry-over to the next calendar year.
 - d. With the Director's approval, or approval of a designee, the value of capital improvement actions may carry-over for up to five (5) years and the value of non-capital improvement actions may carry-over for up to three (3) years.
 - e. The Participating Entity must receive written approval from the Director, or designee, before pursuing carry-over for a specific action or activity under this Section III(4).
 - f. Amounts reported annually in excess of Participation Commitment do not carry-over without written approval from the Director, or designee, under this Section III(4).
5. Reporting.
- a. The Participating Entity shall record and account for its Participation Commitment actions and expenditures in UWRAP.
 - b. The Participating Entity shall provide an annual accounting of its activities and expenditures to FFSL for review and approval in the manner and form specified by FFSL.
 - c. The Participating Entity shall account for, track, and report any year-to-year carry-over under Section III(4) of this Agreement in UWRAP.
 - d. FFSL may review and verify records related to the Participating Entity's Participation Commitment at any time.
 - e. FFSL may reject records related to the Participating Entity's Participation Commitment deemed by FFSL to be unverifiable, incorrect, or not approved in the Participating Entity's signed Participation Commitment Statement.
6. Calculation.
- a. FFSL shall calculate the Participation Commitment based on a wildfire risk assessment by acres (the "Risk Assessment"), conducted by FFSL, and the historic fire cost average ("Fire Cost Average") in the Participating Entity's jurisdiction, pursuant to Utah Administrative Code R652-122.
 - b. The Risk Assessment calculation shall be adjusted for inflation using the Consumer Price Index.
 - c. FFSL shall calculate the Fire Cost Average based on historic suppression costs accrued within the Participating Entity's jurisdiction. The Fire Cost Average shall only include wildland fire suppression costs accrued and paid by FFSL on behalf of a Participating Entity within the Participating Entity's jurisdiction. The

Fire Cost Average may include State-paid costs after Delegation of Fire Management Authority and Transfer of Fiscal Responsibility has occurred within the Participating Entity's jurisdiction.

- d. The Fire Cost Average shall be calculated on a rolling, ten-year average, dropping the highest and lowest cost years and adjusting for inflation using the Consumer Price Index. Each ten-year average shall contain eight data points.
7. Appeals.
- a. Where permitted by Utah Administrative Code R652-122 and within ninety (90) days of the occurrence, the Participating Entity may appeal a decision regarding its Participation Commitment by submitting to the Director a written appeal that states the reasons for the appeal.

IV. Initial Attack.

1. The Participating Entity shall have primary responsibility for Initial Attack ("IA") on all nonfederal lands within the response area of the Participating Entity or within the response area of any delegee of the Participating Entity.
2. IA may include different resources based on fire danger, fuel type, values to be protected, and other factors.
3. Pursuant to Utah Code Sections 65A-8-202-202.5 and in accordance with this Agreement, FFSL shall determine reasonable and effective wildfire IA by verifying that the Participating Entity has adequate resources and equipment to manage IA.
4. The Participating Entity shall have financial responsibility for all IA costs within its jurisdiction, other than aviation costs.
5. FFSL shall have financial responsibility for all IA aviation costs.

V. Delegation of Fire Management Authority and Transfer of Fiscal Responsibility.

1. Delegation of Fire Management Authority and the transfer of fiscal responsibility to FFSL for a wildland fire shall occur simultaneously with one of the following events:
 - a. The involvement of state-owned or federally-owned lands in the wildland fire;
 - b. The order, beyond pre-planned dispatch, of firefighting resources through an Interagency Fire Center;
 - c. The request of the Participating Entity with jurisdiction through its local fire official on scene with authority to do so; or
 - d. The decision of the Director, after consultation with local authorities.
2. Upon Delegation of Fire Management Authority to FFSL, FFSL, or its designee, shall be the primary incident commander in a unified command environment with the agency having jurisdiction.

3. Deployment of aviation assets on pre-planned dispatch, as established by the State, does not cause an automatic Delegation of Fire Management Authority.

VI. Extended Attack.

1. Immediately upon Delegation of Fire Management Authority, the incident commander shall record a timestamp via radio with the Interagency Fire Center servicing the incident.
2. The Crew Time Report (“CTR”) or Shift Ticket of all resources not covered by a no-cost local agreement, such as an automatic aid system or other inter-local agreement, shall also reflect the timestamp recorded in Section VI(1).
3. Immediately upon Delegation of Fire Management Authority, a new CTR or Shift Ticket shall be started for all resources to be used in the Extended Attack.
4. All incident commanders named on the incident organizer shall sign delegation documentation. Resource needs shall be reevaluated in the transition from IA to Extended Attack.
5. Upon Delegation of Fire Management Authority, and if the Participating Entity is compliant with relevant statutes, regulations, and the terms of this Agreement, FFSL shall be financially responsible for wildland fire suppression costs incurred beyond IA.

VII. Wildland Fire Response Training and Certification.

1. The Participating Entity shall ensure Firefighters providing IA within the Participating Entity’s jurisdiction are trained in NWCG S130 Firefighter Training and S190 Introduction to Wildland Fire Behavior.
2. The Participating Entity shall ensure firefighters providing IA within the Participating Entity’s jurisdiction have completed RT130 Annual Fireline Safety Refresher Training prior to each statutory “closed fire season,” as defined in Utah Code Section 65A-8-211.
3. Upon Delegation of Fire Management Authority, FFSL may release from IA, or reassign to other firefighting duties, any Firefighter not certified as a NWCG Wildland Firefighter II.

VIII. Wildland Fire Response Equipment Standards.

1. The Participating Entity shall ensure engines, water tenders, hand tools, and water handling equipment used for response to wildland fire on nonfederal land within the Participating Entity’s jurisdiction meet the National Wildfire Coordinating Group standards and, if applicable, the FFSL Fire Department Manual standards.

IX. Wildland Fire Cost Recovery Actions.

1. Pursuant to Utah Code Title 65A and Utah Administrative Code R652, and when an investigation reasonably shows a person or persons started a wildfire by acting in a negligent, reckless, or intentional manner, the Participating

- Entity shall initiate a civil action to recover all wildland fire costs incurred for a particular wildland fire (“Cost Recovery Action”), except for when Delegation of Fire Management Authority has occurred. FFSL may assist the Participating Entity in a Cost Recovery Action under this Section IX(1).
2. The Participating Entity shall notify FFSL once it has initiated a Cost Recovery Action.
 3. If the Participating Entity recovers from a Cost Recovery Action, the Participating Entity shall provide to FFSL documentation verifying wildland fire costs by the Participating Entity and the legal costs incurred for the Cost Recovery Action.
 4. The Participating Entity may retain costs recovered up to and not exceeding its incurred wildland fire costs—including legal fees in pursuing the Cost Recovery Action. All other recovered costs shall be tendered to FFSL for distribution amongst other entities with incurred suppression costs.
 5. The value of costs incurred and recovered by the Participating Entity may reduce the Participating Entity’s Historic Fire Cost Average and Participation Commitment.
 6. FFSL may initiate a Cost Recovery Action at any time, including when Delegation of Fire Management Authority has occurred and upon notice by the Participating Entity under Section IX(4).

X. Probation Status.

1. At the end of each calendar year, FFSL shall review the Participating Entity’s compliance with the terms of this Agreement.
2. If the Participating Entity is out of compliance, FFSL shall place the Participating Entity on “Probation Status” and provide the Participating Entity with a “Probation Notice” including:
 - a. Notice of the Probation Status;
 - b. The reason for the Probation Status;
 - c. The action(s) the Participating Entity must take to remedy the Probation Status; and
 - d. The time frame within which the Probation Status may be remedied.
3. If the reason for the Probation Status is the Participating Entity’s failure to fulfill its Participation Commitment for the previous calendar year:
 - a. The Participating Entity shall fulfill its Participation Commitment for the previous year and its Participation Commitment for the current calendar year within the Probation Notice time frame;
 - b. FFSL shall credit the Participating Entity’s Participation Commitment expenditures and actions toward the Participating Entity’s outstanding obligation before it may credit the expenditures and actions toward the current obligation;
 - c. FFSL may, based on evidence of a good faith effort to comply with Section X(3)(a) and at the sole discretion of FFSL, extend the

- Probation Notice time frame if the underlying noncompliance is not timely remedied; and
- d. FFSL shall lift the Probation Status if the underlying noncompliance is remedied within the Probation Notice time frame.
4. If the reason for the Probation Status is the Participating Entity's noncompliance with one or more terms of this Agreement, apart from a failure to fulfill its Participation Commitment:
 - a. The Participating Entity shall remedy the underlying noncompliance that led to the Probation Status within the Probation Notice time frame;
 - b. FFSL shall lift the Probation Status if the underlying noncompliance is remedied within the Probation Notice time frame; and
 - c. FFSL may, pursuant to Section XI, revoke this Agreement if the underlying noncompliance is not remedied within the Probation Notice time frame.
 5. For the duration of the Probation Status, this Agreement remains valid.

XI. Revocation.

1. FFSL may revoke this Agreement by providing written notice to the Participating Entity no later than forty-five (45) days from the start or end of the statutory fire season, as defined in Utah Code Section 65A-8-211.
2. If the Participating Entity signed and returned the Annual Participation Commitment Statement to FFSL, a revocation by FFSL shall be effective in the calendar year following the year the Annual Participation Commitment Statement was signed and returned.
3. The Participating Entity may revoke this Agreement by:
 - a. Providing written notice to FFSL of its intent to revoke this Agreement; or
 - b. By failing to sign and return the Annual Participation Commitment Statement to FFSL, unless a written extension for return has been granted by FFSL.
4. Any revocation of this Agreement is considered a termination of the Agreement.
5. If either FFSL or the Participating Entity revokes this Agreement, the Participating Entity may only enter into a new CWS cooperative agreement with FFSL if the Participating Entity meets the requirements under Utah Administrative Code R652-121 and the Participating Entity pays FFSL all outstanding wildland fire suppression costs in full.
6. If FFSL revokes this Agreement after the Participating Entity was placed on Probation Status, the Participating Entity shall be responsible for all costs of wildland fire suppression incurred by FFSL within the Participating Entity's jurisdiction from the date of the Probation Notice to the revocation of this Agreement.

7. A revocation of this Agreement by FFSL may be informally appealed to the Director within thirty (30) days of the notice of revocation being provided.

XII. Renewal, Amendment, and Compliance with Applicable Laws.

1. If neither FFSL nor the Participating Entity revoke this Agreement under Section XI, this Agreement may renew for a consecutive five (5) year term.
2. There is no renewal limit.
3. The terms of this Agreement may be amended at any time by written agreement, signed by the Parties.
4. The terms of this Agreement shall be subject to and, at the end of each five (5) year term, amended as necessary to comply with Utah Code Title 65A and Utah Administrative Code R652.
5. This Agreement is made pursuant to the provisions of all applicable laws and subject to the rules and regulations of the departments and agencies of the State of Utah presently in effect and to such laws, rules, and regulations as may be hereafter promulgated.

XIII. Community Wildfire Preparedness Plan.

1. The Participating Entity shall adopt a Community Wildfire Preparedness Plan ("CWPP") or, subject to FFSL's approval, equivalent wildland fire preparedness plan.
2. Following adoption, the Participating Entity shall update the CWPP or equivalent wildland fire preparedness plan at least every five (5) years initial adoption from initial adoption.
3. The Participating Entity shall implement prevention, preparedness, and mitigation actions identified in its CWPP or equivalent wildland fire preparedness plan.

XIV. Wildland Urban Interface.

1. The Participating Entity has adopted the Utah Wildland Urban Interface Code, as defined in Utah Code Section 65A-8-401.
2. The Participating Entity shall annually report on enforcement of the wildland urban interface building standards adopted by the Participating Entity.
3. If the State adopts a different version of the Code, the Participating Entity shall adopt within two years the same version of the Code.
4. The Participating Entity designates the following position as responsible to enforce the WUI code: _____.
5. The Participating Entity shall provide to FFSL the map of the zone where the wildland urban interface building standards are enforced. If the Participating Entity makes changes to the map they shall provide to FFSL the current map within 90 days of adoption.
6. The Participating Entity shall comply with all statutes, regulations, policies, and other requirements relating to wildland urban interface property.

7. If the Participating Entity chooses to perform lot assessments under the High Risk Wildland Urban Interface program, they must do so in accordance with policy established by FFSL.

XV. Miscellaneous.

1. This Agreement is governed by the laws, rules, and regulations of the State of Utah. Any action or proceeding arising from this Agreement shall be brought in a court of competent jurisdiction in the State of Utah. Venue shall be in Salt Lake City, in the Third Judicial District Court for Salt Lake County.
2. At all times during this Agreement, the Participating Entity shall comply with all applicable federal and state constitutions, laws, rules, codes, orders, and regulations, including applicable licensure and certification requirements.
3. The Participating Entity shall be fully liable for the actions of its agents, employees, officers, and partners and shall fully indemnify, defend, and hold harmless FFSL and the State of Utah from all claims, losses, suits, actions, damages, and costs of every name and description arising out of the Participating Entity's performance of this Agreement to the extent caused by any intentional wrongful act or negligence of the Participating Entity, its agents, employees, officers, or partners, without limitation; provided, however, the Participating Entity shall not indemnify for that portion of any claim, loss, or damage arising hereunder due to the fault of FFSL. In the event there is a conflict between this provision and Utah Code Sections 65A-8-101–403 or other provisions of State law, State law shall govern. The Parties are governmental entities under the Utah Governmental Immunity Act (the "Immunity Act"). Nothing contained herein shall be construed in any way to modify the limits of liability set forth in the Immunity Act or the basis for liability as established in the Immunity Act. Nothing contained herein shall be construed as a waiver by any Party of any defenses or limits of liability available under the Immunity Act and other applicable law. The Parties maintain all privileges, immunities, and other rights granted by the Immunity Act and all other applicable law.
4. The Participating Entity agrees to abide by the following federal and State employment laws, including: (i) Title VI and VII of the Civil Rights Act of 1964 (42 U.S.C. 2000e), which prohibits discrimination against any employee or applicant for employment or any applicant or recipient of services on the basis of race, religion, color, or national origin; (ii) Executive Order No. 11246, as amended, which prohibits discrimination on the basis of sex; (iii) 45 CFR 90, which prohibits discrimination on the basis of age; (iv) Section 504 of the Rehabilitation Act of 1973, or the Americans with Disabilities Act of 1990, which prohibits discrimination on the basis of disabilities; and (v) Utah's Executive Order 2019-1, dated February 5, 2019, which prohibits unlawful harassment in the workplace. The Participating Entity further agrees

- to abide by any other laws, regulations, or orders that prohibit the discrimination of any kind by any of the Participating Entity's employees.
5. The Participating Entity may not assign, sell, transfer, subcontract, or sublet rights, or delegate any right or obligation under this Agreement, in whole or in part, without the prior written approval of FFSL.
 6. A waiver of any right, power, or privilege shall not be construed as a waiver of any subsequent right, power, or privilege. No waiver of any term of this Agreement is valid unless in writing.
 7. The invalidity or unenforceability of any provision, term, or condition of this Agreement shall not affect the validity or enforceability of any other provision, term, or condition of this Agreement, which shall remain in full force and effect.
 8. This Agreement may only be modified by the mutual written agreement of the Parties. If modified, the modification will be attached and made part of this Agreement.
 9. This Agreement, constitutes the entire agreement between the Parties and supersedes any and all other prior and contemporaneous agreements and understandings between the parties, whether oral or written.
 10. In the event of any conflict or disagreement between this Agreement and any applicable statute or regulation, the statute or regulation shall control.

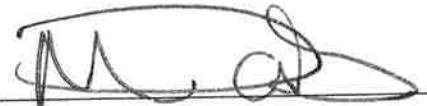
SIGNATURES ON FOLLOWING PAGE

UTAH DIVISION OF FORESTRY, FIRE AND STATE LANDS

FFSL Area Manager Signature Name Date

State Forester/Division Director Signature Name Date

PARTICIPATING ENTITY



Chief Executive Signature NOLAN DAVIS 06-11-2026
Name Date

**APPROVED AS TO FORM
UTAH ATTORNEY GENERAL'S OFFICE**



Connor Arrington (Jan 15, 2026 13:27:10 MST)
Assistant Attorney General Signature Connor Arrington 01/15/2026
Name Date



UTAH STATE TREASURY
WITHDRAWAL FORM

Date: May 19, 2020

Reason for withdrawal: Annual bond payment - Admin Building

Total amount to be withdrawn: 33,020.00

(If applicable)

Bond #: B31806

Payment Amount: 33,020.00

Bond #: _____

Payment Amount: _____

On the 19th day of May, 2026, We hereby approve the Milford City Treasurer to withdraw funds from the Utah State Treasury.

Ayes: _____

Nays: _____

Absent: _____

Milford City

By: _____

Nolan Davis, Mayor

Attest: _____

Monica D. Seifers, City Recorder

UTAH STATE DIVISION OF FINANCE
 LOANS-FINANCE@UTAH.GOV
 PO BOX 141031
 SALT LAKE CITY UT 84114-1031
 -801- 957-7737

Page: 1 Period Ending: 05/31/26
 Loan Number....: B1806 CE
 Address: SERIES 2017

Borrower ID Code: 0323

MILFORD CITY
 NEDRA KENNEDY
 302 S MAIN
 PO BOX 69
 MILFORD

UT 84751

***** BALANCE AS OF 05/03/26 *****

Current Loan Amount..	736,000.00	Borrower Funds Bal...	0.00
Original Loan Amount..	736,000.00	IR Bal. after Bill...	0.00
Interest Margin/Rate..	2.00000	Net Prin Undisbursed..	0.00
Billing Rate.....	2.00000	Undisbursed.....	0.00
Interest Paid YTD....	0.00	Disbursed to Date....	736,000.00

 * Please Remit 33,020.00 *

 TERMS: Payment is Due 06/01/26

***** Activity this period ***** Receivables this period *****

Prev. Principal Bal..	621,000.00	Prev Balance Due.....	32,420.00
Loan Funds Disbursed.	0.00	Pymts To Interest....	12,420.00
Payments Received....	20,000.00	Pymts To Princ Due...	20,000.00
Rate Option Transfers	0.00	Pymts To Late Charge..	0.00
Current Balance.....	601,000.00	Pymts To Escrows.....	0.00
		Pymts To Fees.....	0.00
Prev. Borr Fund Bal..	0.00	Balance.....	0.00
Current Disbursements	0.00		
Adjustment Journals..	0.00	Interest Bill Adj....	0.00
Current Balance:.....	0.00	Current Interest Due..	11,118.50
		Interest Estimate....	901.50
Prev. Defer Int. Bal.	0.00	Interest Adjustments..	0.00
Applied to Principal.	0.00	Principal Due.....	21,000.00
Deferred this period.	0.00	Late Charges Due.....	0.00
End Deferred Int Bal.	0.00	Escrows Due.....	0.00
Collect Rate.....	0.00000	Fees Due.....	0.00

Branch: CE
 Loan...: B1806

 *Statement Amount..... 33,020.00 *
 *Interest To Be Applied From Reserve 0.00 *
 *Amount to be Remitted..... 33,020.00 *

If payment is not received by 07/01/26, it will be subject to a late charge and additional interest as provided in the Note.

UTAH STATE DIVISION OF FINANCE
 LOANS-FINANCE@UTAH.GOV
 PO BOX 141031
 SALT LAKE CITY UT 84114-1031
 -801- 957-7737

Page: 2 Period Ending: 05/31/26

Loan Number.....: B1806 CE

Address: SERIES 2017

LOAN B1806		LOT:	BLOCK:	ADDRESS: SERIES 2017		LOAN BAL.	REC. BAL.
DATE	DESCRIPTION	BUDGET	CHECK	TRANS	AMT.		
05/04	BALANCE FORWARD	RATE 2.00000				621,000.00	32,420.00
05/29	2025 PMT		46064	20,000.00		601,000.00	12,420.00
	2025 PMT			12,420.00			0.00
05/29	2025 PMT			21,000.00			21,000.00
05/03	ACCRUAL FOR 05/31/26	PRINCIPAL		12,020.00			33,020.00
05/03	ACCRUAL FOR 05/31/26	INTEREST				601,000.00	33,020.00
	RESULTING BALANCE	RATE 2.00000					



City of Milford

P.O. Box 69
Milford, Utah 84751
435 387-2711

.....

May 7, 2026

Jabs Aljubran, PhD
Chief Technology Officer
400C Energy, Inc.
1550 Wewatta St.
Denver, CO 80202

Re: Letter of Support for proposal "Project Salt Cove: Deep Geothermal Resource Characterization", DOE Funding Opportunity Number: DE-FOA-0003472

Dear Dr. Aljubran,

On behalf of Milford City, I am pleased to express our support for the proposal titled "Project Salt Cove: Deep Geothermal Resource Characterization," submitted in response to the U.S. Department of Energy Funding Opportunity Announcement DE-FOA-0003472, Next-Generation Geothermal Field Tests and Geothermal Resource Characterization and Confirmation. This project seeks to characterize a deep geothermal resource at Salt Cove, Utah through the re-entry and deepening of an existing wellbore to approximately 5,000 meters. The effort will integrate drilling, advanced subsurface measurements, and well testing to evaluate reservoir conditions and to determine the nature and development potential of the resource.

400C Energy has assembled a multidisciplinary team with demonstrated expertise in geothermal resource development, geoscience, and high-temperature subsurface engineering, creating a strong platform to successfully execute this project and advance DOE's goals in geothermal resource characterization and development.

We recognize the importance of advancing geothermal energy as a source of firm, reliable, and secure power in the United States. Efforts such as Project Salt Cove are critical to reducing subsurface uncertainty, validating technologies for high-temperature environments, and expanding the portfolio of economically viable geothermal resources.

Milford City has long supported responsible energy development and infrastructure investment in western Utah. Our community is located within a region that has become increasingly recognized for its geothermal potential and renewable energy opportunities. Milford City understands the economic and community benefits that can result from innovative energy projects, including job creation, infrastructure improvements, and long-term regional sustainability. We value partnerships that encourage technological advancement while supporting responsible stewardship of natural resources and continued economic growth within our region.

We are excited about this project and support it in the strongest possible terms. We strongly encourage DOE to provide the funding necessary to enable its successful execution.

Sincerely,

A handwritten signature in black ink, appearing to read "Nolan Davis". The signature is written in a cursive style with a large, sweeping "N" and "D".

Nolan Davis

Milford City Mayor

Ndavisfiredist2@hotmail.com