# Hildale City Council Meeting

Wednesday, June 17, 2026 at 7:00 PM

320 East Newel Avenue, Hildale City, Utah 84784

## Agenda

Notice is hereby given to the members of the Hildale City Council and the public, that the City Council will hold a public meeting on **Wednesday, June 17, 2026 at 7:00 p.m. (MDT)**, at 320 East Newel Avenue, Hildale City, Utah 84784.

Councilmembers may be participating electronically by video or telephone conference.

**Welcome, Introduction and Preliminary Matters:** Mayor Jessop

**Roll Call of Council Attendees:** City Recorder

**Pledge of Allegiance:** By Invitation of Mayor Jessop

**Conflict of Interest Disclosures:** Mayor and Council Members

**Special Recognitions:**

1. City Council Community Recognition and Appreciation Award

**Appointments to Boards or Commissions:**

2. Ratification of the appointment of Jeff Smith to the Planning and Zoning Commission.

3. Swearing in of Megan LeBaron to the Deputy Recorder position.

**Public Presentations:**

**Approval of Minutes of Previous Meetings:** Council Members

4. City Council meeting minutes of May 06, 2026.

**Oversight Items:** 10 minutes - Mayor Jessop

5. Financial Report and Invoice Register approval

6. City Admins report (Department reports included)

**Public Hearing:**

7. The proposed interim budget includes consideration of a property tax rate that exceeds the certified tax rate. The proposed tax rate is estimated to generate approximately $208,403.80 in additional ad valorem property tax revenue, representing an approximate 170% increase in ad valorem tax revenue, increasing the property tax rate from .001111 to .003. The additional revenue is proposed to be used for the police department and general government.
   This public hearing is not being held to receive public comment regarding the proposed certified tax rate increase. Rather, the purpose of this public hearing is to receive public comment on the proposed Fiscal Year 2027 Interim Budget.

8. Consider approval of the Proposed interim FY27 Budget.

**Unfinished Council Business:**

**New Council Business:**

9. Consider approval to amend zone map regarding parcel HD-SHCR-6-1-A commonly addressed as 385 W Utah Ave, Hildale, UT from Residential Agriculture .5 (RA -.5) to Single Family Residential 8 (R1-8) Zone.

10. Consider approval to amend zone map regarding parcel HD-SHCR-12-2 commonly addressed as 1320 North Canyon Street, Hildale UT from Agriculture 5 (A-5) to Residential Agriculture 1 (RA-1).

11. Report on Property Tax Impact Schedule.

12. Consider approval to set a date for a Truth in Taxation public hearing regarding the proposed property tax increase will be held on August 5, 2026 at 6:00 pm at 320 East Newel Avenue, Hildale City, Utah 84784, at which time members of the public will have an opportunity to comment on the proposed tax increase.

13. Consider approval of contract for the Prosecuting Attorney Tyler Bonzo at $1,500 per month.

14. Consider approval of the contract for the new Public Defender, Ryan Nielsen at $75 set up fee to open a file and $100 indigent cases.

15. Conditional approval to award the Booster Station & Waterline Improvements to ACAD ( Advanced Construction and Design), With the condition being Hildale City is able to receive additional funding from the Utah Drinking Water Board.

16. Fraud Risk Assessment

17. Required annual training for Open and Public Meetings Act.

    https://www.youtube.com/watch?v=QNVBuXB7vkM

**Public Comments:** 3 minutes each - Discretion of Mayor Jessop

**Council Comments:** For items not on the agenda (10 minutes total)

**Calendar of Upcoming Events:** 5 minutes **-** Mayor Jessop

18. City Council Calendar

**Request a closed meeting to discuss litigation, security, property acquisition or sale or the character and professional competence or physical or mental health of an individual.**

**Adjournment:** Mayor Jessop

Agenda items and any variables thereto are set for consideration, discussion, approval, or other action. Council Members may be attending by telephone. Agenda is subject to change up to 24 hours prior to the meeting. Individuals needing special accommodations should notify the City Recorder at 435-874-2323 at least three days prior to the meeting.

# Hildale City Council Meeting

Wednesday, May 06, 2026 at 6:00 PM

320 East Newel Avenue, Hildale City, Utah 84784

## Minutes



**Welcome, Introduction and Preliminary Matters:** Mayor Jessop

Mayor Jessop called the meeting to order at 6:01 pm and welcomed those in attendance and noted that several important topics were scheduled for the evening. She explained that the public hearing on the proposed property tax increase would be preceded by presentations from the financial and accounting team, so that residents would have sufficient context before the hearing commenced.

**Roll Call of Council Attendees:** City Recorder

PRESENT
Mayor Donia Jessop
Council Member Luke Merideth
Council Member JVar Dutson
Council Member Terrill Musser
Council Member Darlene Stubbs
Council Member Lamont Black

STAFF PRESENT
City Recorder Maxene Jessop
Utilities Director Jerry Postema
Utilities Superintendent Nathan Fischer
Utilities Technician Mitch Jessop
Accounts Payable Clerk Miranda Jeffs
Communications Coordinator Michael Hammon

PUBLIC PRESENT
Maryanne Harker
Ben Hammon
Terrill Johnson
Dale Barlow

**Pledge of Allegiance:** By Invitation of Mayor Jessop

The Pledge of Allegiance was led by Councilmember Stubbs.

**Conflict of Interest Disclosures:** Mayor and Council Members

None

**Special Recognitions:**

1. City Council Community Recognition and Appreciation Award

   Council Member Dutson presented the Community Recognition and Appreciation Award to Virgil Barlow and the crew of Ticker Automotive. Council Member Dutson expressed gratitude for the business's continued service and perseverance in the community, acknowledging the financial challenges of sustaining a local business. Virgil Barlow accepted the award on behalf of his team, thanking the community for their trust and patronage, and affirming their commitment to addressing any customer concerns. A photograph was taken with the award recipients.

**Appointments to Boards or Commissions:**

None

**Public Presentations:**

2. Presentation and Consider Approval of the FY25 Audit.

McKay Hall of Squire and Company (formerly Hinton Burdick, merged with Squire in January) presented the results of the Fiscal Year 2025 audit. He explained that the audit's objective is to obtain reasonable assurance that the financial statements are free from material misstatements, and that the auditors issue an opinion on accuracy rather than on whether the city's financial position is strong or weak.

Mr. Hall reported that the city received an unmodified (clean) opinion for FY25, meaning the financial statements are materially correct. He noted three significant deficiencies in the report on compliance and internal controls: two carried forward from prior years, which management is actively working to resolve, and one new item related to a balance sheet reconciliation that is also being addressed. No material weaknesses were identified.

Mr. Hall provided a five-year overview of the General Fund, noting that total expenditures have increased significantly since FY21 while revenues have remained relatively flat, resulting in a structural deficit. He acknowledged that the city has achieved approximately a 15% cost reduction, roughly $300,000, between FY23 and FY25, which he described as a significant cut. However, he noted that revenues have not kept pace with inflation and rising costs, particularly in public safety. His conclusion was that the primary remaining lever available to the city is revenue enhancement, as expenditures appear to have been cut to a lean level with little remaining room for further reductions.

Regarding the utility funds, Mr. Hall reported:

Sewer Fund: Revenues have consistently exceeded expenditures, though the gap is narrowing and warrants monitoring.

Gas Fund: Revenues have fallen below expenditures in recent years and require attention to long-term sustainability.

Water Fund: Revenues have generally exceeded expenditures, a positive trend, though some of the higher years included impact fees.

Council members thanked the auditor and acknowledged the audit confirmed the depth of cost-cutting efforts already undertaken. Council Member Meredith noted the FY25 general fund finished approximately $700,000 in the red, underscoring the urgency of corrective action. Mr. Hall emphasized that the audit is a historical document, and that the forward-looking budget presentations to follow would be the appropriate focus for remediation planning.

Motion made by Council Member Dutson to approve the FY25 Audit as prepared by Squire and Company, Seconded by Council Member Merideth.
Voting Yea: Council Member Merideth, Council Member Dutson, Council Member Musser, Council Member Stubbs, Council Member Black

Motion Carried

3. Notification that the Budget Officer intends to state that the tentative budget includes a proposed tax rate increase.

Budget Officer Sherrie Broadbent, participating via Zoom, formally provided notification that the tentative FY27 budget includes a proposed property tax rate that exceeds the certified tax rate, specifically, an increase from 0.001111 to 0.003, estimated to generate an additional $208,000 in ad valorem tax revenue. She indicated she would elaborate further in the subsequent budget presentation.

4. Sherrie Broadbent -Tentative FY27 Budget Presentation .

Budget Officer Broadbent outlined the proposed FY27 tentative budget, focusing on transparency and early public involvement. The budget suggests a 170% increase in Hildale City's property tax rate, affecting only the city's share of a resident's tax bill. Revenue and expenditure analysis reveals a widening gap since FY22 due to sales tax declines (from $429,000 in FY21 to $309,000 in FY25) and escalating police costs (from $172,000 in FY21 to $509,000 in FY25). Addressing both costs and revenues is necessary. Ms. Broadbent acknowledged Colorado City's cooperation in cutting over $100,000 from interlocal agreements. The budget plans to restore the fund balance reserve, abiding by state law to set aside at least 5% of total revenue. Adopting the tentative budget starts public dialogue, with a truth-in-taxation hearing in August.

5. Presentation on Property Tax Impact Schedule for the Proposed Property Tax Increase.

   Ms. Broadbent presented the property tax impact schedule. For a residential property with a market value of $470,000, the proposed rate change would increase the Hildale City portion of the tax bill from approximately $287 to $776 per year—an increase of $489. She displayed a breakdown showing that Hildale City's portion remains a small fraction of a homeowner's total tax bill, with the school district representing the largest share at $1,213.

   Ms. Broadbent also presented the consequences if the tax increase is not approved, noting that the police department budget would need to be reduced from $350,000 to approximately $150,000—a $200,000 cut that would significantly impact staffing, response times, and the city's ability to provide essential public safety services. Similar pressures would affect general government operations, including legal expenditures.

   Attorney Guzman explained the truth-in-taxation process to the Council and public, noting that Utah law generally holds city tax revenue neutral year-over-year as property values increase, unless the city proactively initiates a tax rate adjustment. He noted that most comparable Utah cities adjust their rates incrementally, and that Hildale's failure to do so over many years has resulted in the large proposed adjustment now required.

   Historical tax rate data was presented, showing that the city's rate was as high as 0.005 in 2018 and has declined since, meaning the proposed 0.003 rate would bring Hildale closer to its 2019–2020 level, prior to the onset of its current financial difficulties.

   Council Member Merideth emphasized that despite reducing the budget from approximately $2,000,000 to $1,500,000, the financial deficit remains unsustainable. Council Member Dutson noted that the council has been diligent in cutting costs to the bone while striving to maintain essential services. Mayor Jessop elaborated on the city's revenue challenges, which are exacerbated by a lack of local businesses that could generate sales tax revenue. Council Member Musser highlighted an especially impactful issue: the 2020 Census undercount, which significantly underestimated the city's population at around 900 residents, far fewer than the actual number, as evidenced by local school enrollment figures. Mayor Jessop explained, this inaccurate census count resulted in a projected 30% shortfall in sales tax revenue, affecting critical funding streams for the city. The mayor discussed the broader historical context, explaining that the increase in property values has not resulted in proportionate increased revenues for the city due to state laws designed to keep property tax revenues stable, which only allow for limited growth from new development. Additionally, the Census situation unfolded during the peak of the COVID-19 pandemic, complicating efforts for achieving an accurate count as traditional door-to-door methods were suspended. Efforts to challenge or recount the Census figures were unsuccessful, leaving the city with less state-distributed sales tax revenue than expected, further stressing the fragile financial situation.

**Public Hearing:**

6. The purpose of this hearing is to receive public comment on a Property Tax Increase. The Budget Officer intends to state that Hildale City is considering a tax rate that exceeds the certified tax rate. The approximate dollar amount is $208,403.80 for funding the Police Department and General Fund which is a 170% increase in the city's property tax rate.

Mayor Jessop opened the public hearing at 6:59 PM. The purpose of the hearing was stated as receiving public comment on the proposed property tax increase of $208,403.80, representing a 170% increase in the city's property tax rate.

**Maryanne Harker** inquired about the increase in the mayor's budget line and the reduction in the city manager position. Mayor Jessop explained that she replaced the former city manager—who was compensated at $145,000 annually—with a council-mayor-led structure at a salary of approximately $72,000–$73,000, saving the city roughly $90,000. Ms. Harker also questioned whether property value increases should have generated more revenue; Ms. Broadbent clarified that state law holds tax revenue neutral as values rise, with only minimal new-growth additions permitted annually.

**Ben Hammon** asked about the impact of the 2020 Census undercount and whether corrective measures had been taken. Mayor Jessop explained that the census occurred during the height of COVID-19, when door-to-door collection was suspended, and that the city's count of approximately 900 residents was clearly inaccurate given school enrollment numbers alone. She noted that appeals to the state for a recount were unsuccessful, as no such mechanism exists. The next census will be in 2030, and the city intends to conduct an aggressive outreach campaign to ensure an accurate count. Ms. Broadbent confirmed that population-based sales tax distribution is a significant revenue stream and that an accurate census count would materially benefit the city. Mr. Hammon also asked about grant funding for police operations; Mayor Jessop clarified that grants cannot be applied to general fund operating costs such as officer salaries, though Police Chief Radley has successfully pursued grants for equipment and technology.

**Terrill Johnson** raised concerns about the long-term maintenance costs of Maxwell Park and questioned whether it was appropriate to invest city resources in entertainment infrastructure during a fiscal crisis. Mayor Jessop and the Council clarified that Maxwell Park is funded through a dedicated enterprise/grant fund entirely separate from the general fund, and that park revenues from facility rentals and events are expected to make it self-sustaining. They acknowledged that maintenance costs will grow as the park develops over the next two to three years, but emphasized the park's importance as a community asset and revenue generator.

Mr. Johnson also raised the idea of police officers carpooling to reduce fuel costs. Police Chief Radley explained that officers are required to have independent access to their vehicles to respond to emergencies outside regular hours, and that this also serves as a retention benefit offsetting lower salaries. He noted vehicles average approximately 17 miles per gallon and that officers actively patrol during their commutes, with Chief Radley himself stopping a vehicle traveling at 103 mph the same day.

Mr. Johnson also questioned whether the mayor was double-compensated for serving in both the mayor and city manager roles. Ms. Broadbent displayed the budget and confirmed that there is a single compensation line for the mayor role, with no separate compensation in the managerial line.

**Dale Barlow** (non-Hildale resident, neighboring community) suggested exploring an intergovernmental agreement (IGA) with Washington County, Apple Valley, or other jurisdictions to help offset policing costs. Mayor Jessop confirmed the city is actively exploring such arrangements.

**Julie Hammon** expressed optimism about the revenue potential of the canyon amphitheater and nearby recreational assets, noting the area's appeal to event producers and the large number of Airbnbs in the region. She encouraged residents with Airbnb properties to ensure their rental taxes are directed to Hildale rather than defaulting to out-of-state platforms.

**Michael Berg** expressed serious concern about the financial impact of a tax increase on his household. Mr. Burke, who built a new home in Hildale in 2023 and relocated from Roy, Utah, noted his property tax is already approximately $800–$900 higher per year than a comparable home in Roy. He stated the proposed increase could force him to leave his home, and urged the Council to pursue business development rather than burden homeowners. .

**Cody Allen** opened with praise for the city's transparency in conducting an early public hearing. He expressed a belief that the city and police department are accounting for every dollar responsibly, but raised concerns about what he characterized as potential structural inefficiencies within the police department, including: the police K9 unit's lack of documented drug interdiction results; pay equity issues between officers of significantly different responsibility levels; the top-heavy supervisory structure (5 supervisors among 10 sworn personnel); and the promotion of an officer with apparent performance flags from a prior agency. He acknowledged officer retention is challenging given wage disparities with agencies such as Hurricane City and St. George, and urged a culture-focused approach to retention rather than continued pay escalation. He also noted that if the annexation of Apple Valley proceeds, the current supervisory structure may be justified, but cautioned against budgeting for anticipated outcomes. Mayor Jessop responded by noting that much of the police department's current structure and cost stems from requirements imposed by a prior DOJ consent decree, which mandated minimum staffing levels, benefits, and retirement provisions. Ms. Broadbent clarified that Colorado City has already agreed to reduce the police department IGA by $100,000, a significant contribution.

**Nelda Johnson** (an elderly resident on Social Security) expressed fear of losing her home if taxes were raised, describing her current tax burden as having grown from approximately $500 to nearly $1,500 over roughly 20 years. She noted she lives on approximately $1,000 per month in Social Security income and cares for an autistic grandson. She asked whether programs exist to help elderly residents. Mayor Jessop and City Attorney Guzman confirmed that Utah offers property tax relief programs for residents 67 and older who meet income requirements, and that the city would provide information and assistance to eligible residents.

**Maryanne Harker** (second appearance) echoed the financial hardship theme, describing her husband's recent medical expenses and the strain on household budgets throughout the community.

**Grace Anne Fischer** raised concerns about developers opening road trenches without proper safety measures and asked whether residents could be better educated about the census and tax payment obligations. Mayor Jessop confirmed that when developers disturb city roads, they are responsible for restoration costs. She acknowledged the challenge of public outreach, noting that the city has used high school students for community assessments and utility bill inserts in the past, and is exploring additional communication strategies.

**Mary Lou Lane** (homeowner) noted that Hildale's poverty rate of 19–24% is significantly higher than nearby communities like Kanab (4–6%) or Hurricane (9%), and asked about support programs for non-elderly residents below the poverty line. Council Member Meredith noted that Dream Center partners with Arizona DES and can assist residents in accessing available support programs such as SNAP and food assistance.

**Marion Timpson** delivered an extended and impassioned statement opposing the tax increase. He identified himself as someone who, along with business partners, recently made the largest corporate investment in the city's history in a building that will likely never generate a return on investment, motivated entirely by love of the community. He argued that raising the property tax rate is not an option under any circumstances, stating that property values in the valley are already rising rapidly and will continue to do so, meaning any rate increase compounds on an already-growing base. He contended that the city's representatives have a responsibility to reflect the will of residents, the overwhelming majority of whom oppose the increase.

Marion challenged the mayor's assertion that the tax increase was necessary, suggesting the Council had not exhausted alternative revenue strategies, specifically citing the city's innovation center as an underutilized asset capable of generating substantial revenue. He offered to meet with the mayor and council to generate alternative funding ideas within 30 days. He also engaged in a substantive dialogue with Council about the mechanics of Utah's certified tax rate system, ultimately expressing understanding of the distinction between property tax rates and property valuations, but maintaining that the rate increase itself sets a dangerous precedent. Council Member Meredith accepted his offer to explore alternative funding solutions.

**Cody Allen** (brief return) noted he had been asked to stay on topic while others had not been held to the same standard. He raised the Colorado City/Hildale Fire Department and EMS budget, noting these services consistently generate a net positive balance, and suggested the city explore whether Colorado City could help bridge the funding gap through those IGA arrangements.

**Terrill Johnson** (second appearance) raised the question of whether water distributed through city taps at no cost, including water hauled by private tanker trucks, could be monetized as a revenue source.

7. The purpose of this hearing is to receive public comment on the Tentative FY27 Budget.

   Mayor Jessop opened the public hearing at 8:37 PM for the purpose of receiving public comment on the Tentative FY27 Budget. No members of the public present chose to provide additional testimony on this item beyond what had already been discussed under the previous public hearing.

   The public hearing was closed at 8:39 PM.

8. Consider approval of the Tentative Budget for Fiscal Year 2027.

   Mayor Jessop called for consideration of the tentative budget. Council Member Dutson sought clarification on the current projected deficit figure given the ongoing IGA negotiations with Colorado City. Ms. Broadbent acknowledged that many figures remain in flux as negotiations are not yet finalized, but confirmed that the tentative budget as presented is balanced, incorporating the proposed tax increase. She noted that the budget will continue to be refined prior to final adoption in July, and that an interim budget will be passed in June restricting expenditure of any proposed tax increase revenue until the formal truth-in-taxation hearing and vote in August.

   Councilmember Musser emphasized to the public that the tentative budget adoption is the beginning of a public conversation, not a final commitment, and encouraged community members with ideas to engage with the council.

   Motion made by Council Member Stubbs to approve the Tentative Budget for Fiscal Year 2027, Seconded by Council Member Merideth.
   Voting Yea: Council Member Merideth, Council Member Dutson, Council Member Musser, Council Member Stubbs, Council Member Black

   Motion Carried

9. Consideration and Possible Action to Set a Public Hearing to Receive Public Comment on the Proposed Fiscal Year 2027 Budget.

   Mayor Jessop explained that the formal public hearing date must be coordinated with Washington County to avoid scheduling conflicts with other municipalities' hearings. She requested postponement of this item to the regular June Council meeting.

   Motion made by Council Member Musser to postpone Item 9 to the next regularly scheduled Council meeting, Seconded by Council Member Dutson.
   Voting Yea: Council Member Merideth, Council Member Dutson, Council Member Musser, Council Member Stubbs, Council Member Black

   Motion Carried

**Approval of Minutes of Previous Meetings:** Council Members

10. City Council meeting minutes of April 8, 2026, Work Session of April 15, 2026 and Work Session of April 20, 2026.

    Motion made by Council Member Musser to approve the City Council meeting minutes of April 8, 2026, the Work Session of April 15, 2026, and the Work Session of April 20, 2026, Seconded by Council Member Black.
    Voting Yea: Council Member Merideth, Council Member Dutson, Council Member Musser, Council Member Stubbs, Council Member Black

    Motion Carried

**Oversight Items:** 10 minutes - Mayor Jessop

11. Financial Report and Invoice Register approval

    Motion made by Council Member Dutson to approve the Invoice Register and pay the bills as funds become available, Seconded by Council Member Musser.
    Voting Yea: Council Member Merideth, Council Member Dutson, Council Member Musser, Council Member Stubbs, Council Member Black

    Motion Carried

12. City Admins report (Department reports included)

    Mayor Jessop noted that department reports were included in council packets for review. No formal action was required.

**Unfinished Council Business:**

**New Council Business:**

13. Consider approval of the Natural Gas Master Plan not to exceed $50,000.00.

    Utility Director Jerry Postema presented this item. He explained that the gas fund has shown some inconsistency in recent years, and that the city has received inquiries from Apple Valley and other developers about potential service expansion. A comprehensive natural gas master plan would allow the city to assess the most fiscally responsible path forward, address potential annexation scenarios, and evaluate opportunities to extend service and generate revenue beyond the current two-community service area. Council Member Musser confirmed for the public's benefit that this expenditure would be funded entirely from the gas enterprise fund and would not draw on the general fund.

    Motion made by Council Member Dutson to approve the Natural Gas Master Plan not to exceed $50,000 , Seconded by Council Member Stubbs.
    Voting Yea: Council Member Merideth, Council Member Dutson, Council Member Musser, Council Member Stubbs, Council Member Black

    Motion Carried

14. Consider approval to purchase the Badger radio read upgraded system not to exceed $19,000. Gas fund will cover 50% and the water fund will cover the the other 50%.

    this item on behalf of the Public Works department. He explained that the city's current radio read system was purchased in 2012 and is no longer supported. The proposed upgrade involves new software and hardware capable of reading all existing water and gas meters. The cost of $19,000 would be split evenly between the gas fund and the water fund. Mr. Fisher noted that the upgrade will substantially reduce manual labor and administrative time currently required to process meter reads, with a short payback period anticipated. There is a per-read subscription cost of 13 cents, but overall costs are expected to decrease significantly compared to the current system. Council Member Musser expressed appreciation for the initiative, noting that such investments in operational efficiency reflect responsible stewardship.

    Motion made by Council Member Dutson to approve the purchase of the Badger Radio Read Upgraded System not to exceed $19,000, Seconded by Council Member Black.
    Voting Yea: Council Member Merideth, Council Member Dutson, Council Member Musser, Council Member Stubbs, Council Member Black

    Motion Carried

**Public Comments:** 3 minutes each - Discretion of Mayor Jessop

**Cody Allen** asked where the public could find information on the city's transportation/road master plan. City Engineer Jerry responded that a master plan is currently in development, pending approval of a grant to fund it. It is anticipated that funding will be available in October, at which point the transportation master plan process can begin.

**Council Comments:** For items not on the agenda (10 minutes total)

Council Member Musser raised two code enforcement concerns: (1) construction crews are leaving road trenches open without proper safety cones or barriers, creating hazards for pedestrians and drivers; and (2) the city should better enforce existing right-of-way permit requirements rather than adopting new rules. He encouraged citizens to contact Public Works directly when these issues are observed.

Utility Director Postema confirmed that the right-of-way permit process, managed by Public Works, includes insurance and safety requirements that can be enforced through a direct phone call.

Council Member Musser also expressed appreciation for the community's engagement during the evening's discussions and affirmed his commitment to solving the city's fiscal challenges collaboratively.

Council Member Stubbs noted that dumpsters associated with construction on Utah Avenue appear to be damaging sidewalks, and asked whether placement restrictions could be enforced.

Utility Director Postema confirmed this falls under Public Works jurisdiction and the relevant requirements can be enforced.

Dutson raised a concern brought to his attention about anti-rhetoric signage on a fence along Jessop Avenue, with individuals' names displayed. City Attorney Shawn noted that while sign size and placement can be regulated in a content-neutral manner, the content of signs, including political statements, is protected under freedom of speech. He advised that the city's sign ordinance should be reviewed to determine what regulations currently apply to fence-mounted signs, and that if the sign content rises to the level of libel, the affected party may have a civil cause of action.

Mayor Jessop expressed gratitude to the Council, city staff, the state auditor's office, and the multiple accounting and advisory firms that have contributed to developing the financial picture and the path forward. She affirmed that the council remains engaged and committed to making responsible decisions.

**Calendar of Upcoming Events:** 5 minutes **-** Mayor Jessop

15. City Council Calendar

    Mayor Jessop presented the calendar and noted that the 25th is Memorial Day.

**Request a closed meeting to discuss litigation, security, property acquisition or sale or the character and professional competence or physical or mental health of an individual.**

NA

**Adjournment:** Mayor Jessop

Meeting adjourned at 9:07 pm.

Minutes were approved at the City Council Meeting on ______________________.

____________________________

Maxene Jessop, City Recorder

Hildale City
WELCOME HOME

# April 2026 Financial Report

# General Fund Snapshot

| YTD Revenues $1.02M 71.1% of Budget | YTD Expenditures $1.40M 97.5% of Budget | Expenses Exceed Revenue ($377.8K) | GF Cash Allocation ($371,571.22) |
|---|---|---|---|

## Key Highlights

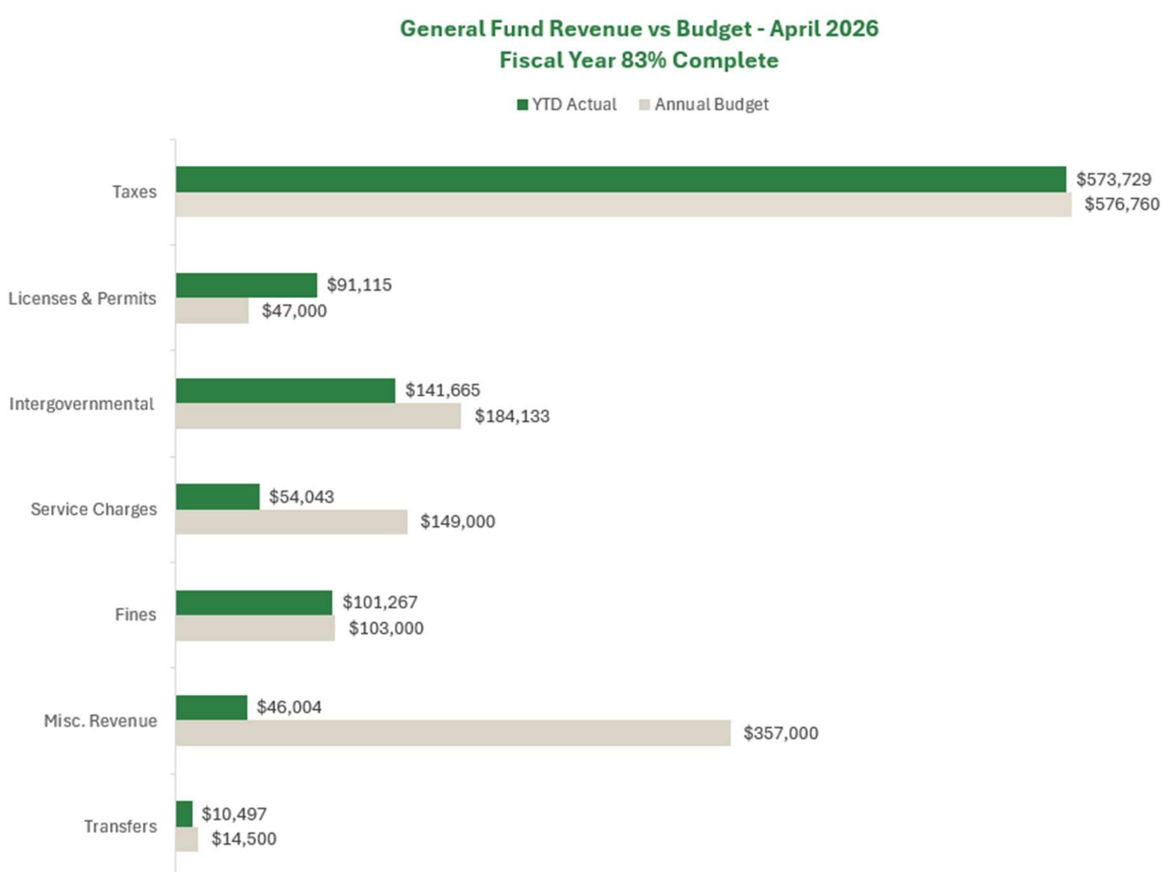
- 🟢 Sales tax and property tax revenues remain strong
- 🟢 Building permit activity continues above expectations
- 🟡 Storm water fee was budgeted but not implemented
- 🟡 Planned land sale has not occurred
- 🔴 Fire and Dispatch expenditures are above budget
- 🟢 Streets Department expected to remain under budget

## Areas to Monitor and Review

- 🟡 Cash Flow – Continue to monitor liquidity
- 🟡 Interlocal Agreements – Continue to work with Colorado City
- 🟡 Merchant Fees – Review credit card processing fees
- 🟡 SRO Reimbursement – Review agreement and compare to costs

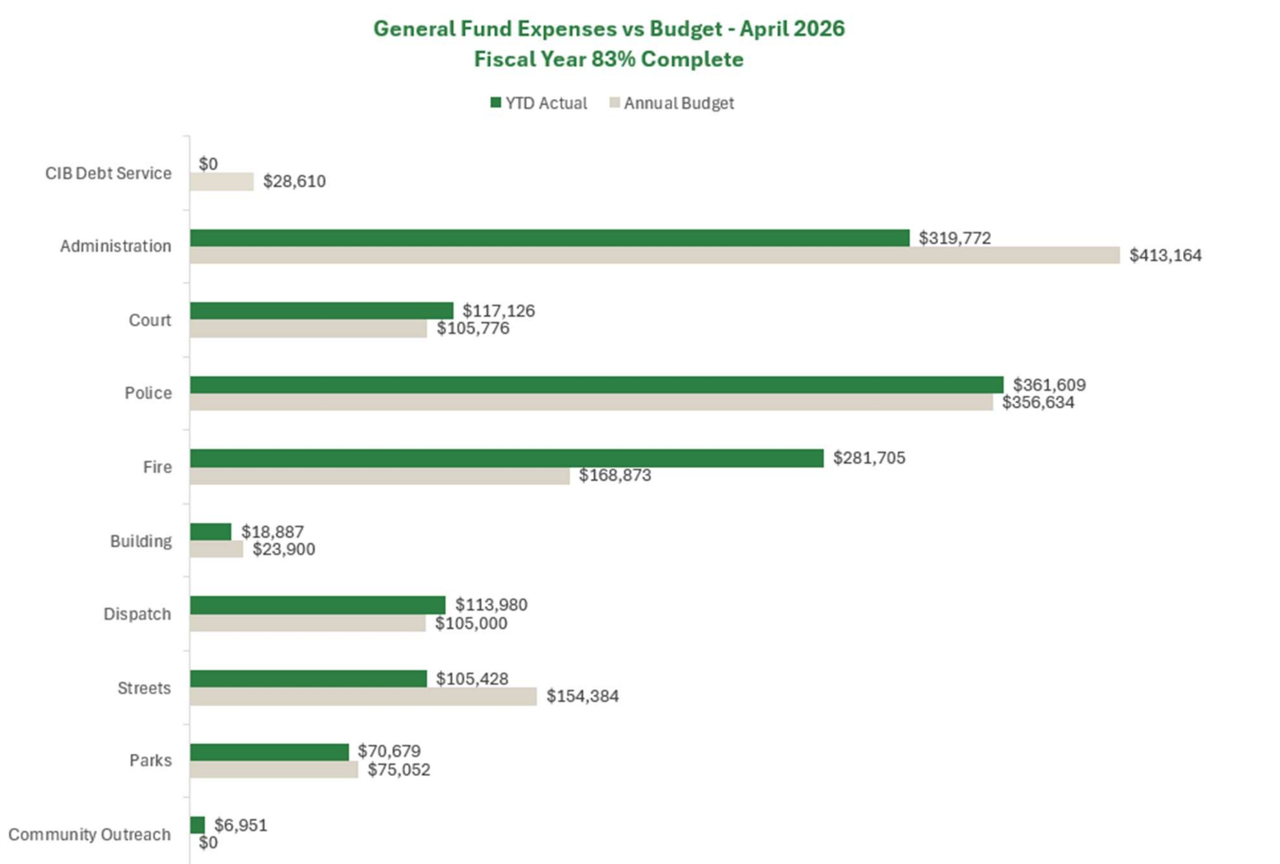
# Revenue

General Fund revenues through April 2026 total $1.02 million, which is 71.1% of the annual budget while 83% of the fiscal year has passed. Revenue is currently below budget mainly because two planned revenue sources did not occur during the year. The City budgeted for a storm water fee that was not implemented, which caused Charges for Services revenue to come in lower than expected. Miscellaneous Revenue is also below budget because the planned sale of land has not occurred. While the sale of land could provide a one-time increase in revenue, one-time revenues should not be relied upon to support ongoing operating expenses. Sales tax and property tax revenues are on target and building permit revenues are higher than budgeted.



## Expenditures

General Fund expenditures through April 2026 total $1.40 million, or 97.5% of the annual budget, while 83% of the fiscal year has passed. Several departments are currently over budget due to costs that were higher than expected or not included in the original budget. The Municipal Court is over budget mainly because state surcharge costs and merchant account fees were higher than budgeted. The Fire Department is also over budget because the Tahoe lease payment and ambulance payment were not included in the budget. Public Safety Dispatch is expected to exceed budget by year end with two payments remaining for this fiscal year. General Government Administration expenditures are at 77% of budget, which is below the expected spending pace at this point in the year. The Streets and Roads Department is also expected to remain under budget. Cost savings from negotiations made by the Mayor with Colorado City have helped lower road-related costs. Overall, savings in Administration and Roads are helping offset some of the higher public safety expenditures.



CITY OF HILDALE
COMBINED CASH INVESTMENT
APRIL 30, 2026

COMBINED CASH ACCOUNTS

| | | |
|---|---|---|
| 01-11110 | ZIONS BANK GEN FUND CKNG | ( 538.80) |
| 01-11131 | WF CHOICE IV GOV ACCT - 7924 | 217.98 |
| 01-11210 | PTIF 1259 HC INVESTMENT POOL | 4,008,649.61 |
| 01-11311 | ZION BANK - OPERATIONS | 492,277.11 |
| 01-11312 | ZIONS BANK - REVENUE | 186,613.76 |
| | TOTAL COMBINED CASH | 4,687,219.66 |
| 01-11750 | CASH - CLEARING | 2,507.16 |
| 01-11760 | AR CASH - CLEARING | 4,368.00 |
| 01-11900 | TOTAL ALLOCATION TO OTHER FUND | ( 4,694,094.82) |
| | TOTAL UNALLOCATED CASH | .00 |

CASH ALLOCATION RECONCILIATION

| | | |
|---|---|---|
| 10 | ALLOCATION TO GENERAL FUND | 31,703.63 |
| 11 | ALLOCATION TO GENERAL FUND | ( 403,274.85) |
| 41 | ALLOCATION TO HILDALE CITY GRANTS | 1,878,390.77 |
| 45 | ALLOCATION TO CAPITAL PROJECTS FUND | ( 92,246.49) |
| 63 | ALLOCATION TO 2017 JUDGMENT RESOLUTION FUND | .01 |
| 70 | ALLOCATION TO IMPACT FEE FUND | 1,294.01 |
| 81 | ALLOCATION TO WATER FUND | 1,286,601.65 |
| 82 | ALLOCATION TO WASTEWATER FUND | 1,526,803.48 |
| 84 | ALLOCATION TO GAS FUND | 377,353.25 |
| 89 | ALLOCATION TO 89 FUND COLO CITY FIBER DEPT | 2,354.12 |
| 90 | ALLOCATION TO 90 FUND HILDALE CITY FIBER DEP | 85,115.24 |
| | TOTAL ALLOCATIONS TO OTHER FUNDS | 4,694,094.82 |
| | ALLOCATION FROM COMBINED CASH FUND - 01-11900 | ( 4,694,094.82) |
| | ZERO PROOF IF ALLOCATIONS BALANCE | .00 |

CITY OF HILDALE
BALANCE SHEET
APRIL 30, 2026

GENERAL FUND

ASSETS

| | | | |
|---|---|---|---|
| 10-11900 | CASH - COMBINED FUND | 31,703.63 | |
| 10-13112 | ACCOUNTS RECEIVABLE - AR | ( 31,703.63) | |
| | TOTAL ASSETS | | .00 |

CITY OF HILDALE
BALANCE SHEET
APRIL 30, 2026

GENERAL FUND

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 11-11900 | CASH - COMBINED FUND | | ( 403,274.85) | |
| 11-13110 | ACCOUNTS REC - OTHER GOVERNMEN | | 110,932.59 | |
| 11-13111 | ACCOUNTS RECEIVABLE | | 28,720.00 | |
| 11-13113 | ACCOUNTS RECEIVABLE - AR | | 350.00 | |
| 11-13119 | SOLID WASTE RECEIVABLE | | 63,673.10 | |
| 11-13120 | TOWN SERVICE RECEIVABLE | | ( 76.52) | |
| 11-13134 | LEASE CONTRACTS RECEIVABLE | | 751,471.00 | |
| 11-13135 | CONTRACTS A/R | | 63.64 | |
| 11-13136 | ALLOWANCE FOR DOUBTFUL ACCOUNT | | ( 1,607.79) | |
| 11-13160 | PROPERTY TAX RECEIVABLE | | 122,571.00 | |
| 11-13312 | LEASES RECEIVABLE | | 2,014.04 | |
| 11-15900 | ACCOUNTING PETTY CASH | | 600.00 | |
| 11-15905 | ACCOUNTING PETTY CASH COURT | | 200.00 | |
| | TOTAL ASSETS | | | 675,636.21 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 11-21311 | ACCOUNTS PAYABLE | | 29,341.88 | |
| 11-21312 | DUE TO AZ STRIP LANDFILL | | 70,004.61 | |
| 11-21331 | COURT BONDS PAYABLE | | 6,429.00 | |
| 11-21351 | CASH OVER / CASH SHORT | | .02 | |
| 11-21411 | SALES TAX PAYABLE | | 3,501.37 | |
| 11-22221 | STATE WITHHOLDING PAYABLE | | 1,462.80 | |
| 11-24210 | DUE TO OTHER FUNDS | | 1,430,397.00 | |
| 11-25200 | DEFERRED REVENUE | | 62,056.15 | |
| 11-25260 | PROPERTY TAX DEFERRAL | | 122,571.00 | |
| 11-25265 | DEFERRED INFLOWS - LEASES | | 751,471.00 | |
| | TOTAL LIABILITIES | | | 2,477,234.83 |
| | FUND EQUITY | | | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 11-29124 | CIB LOAN RESTRICTED RESERVE | 80,185.00 | | |
| 11-29125 | CIB LOAN RESTRICTED RESERVE | 22,265.00 | | |
| 11-29800 | BALANCE - BEGINNING OF YEAR | ( 1,526,230.92) | | |
| | REVENUE OVER EXPENDITURES - YTD | ( 377,817.70) | | |
| | BALANCE - CURRENT DATE | | ( 1,801,598.62) | |
| | TOTAL FUND EQUITY | | | ( 1,801,598.62) |
| | TOTAL LIABILITIES AND EQUITY | | | 675,636.21 |

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | TAXES | | | | | |
| 11-31-100 | PROPERTY TAX - CURRENT YEAR | .00 | 125,044.81 | 125,000.00 | ( 44.81) | 100.0 |
| 11-31-200 | PROP TAX - DELINQUENT PR YR | 6,506.28 | 37,509.27 | 34,000.00 | ( 3,509.27) | 110.3 |
| 11-31-300 | GENERAL SALES & USE TAX | 24,624.34 | 260,990.03 | 240,000.00 | ( 20,990.03) | 108.8 |
| 11-31-301 | RAP TAX | .00 | 23,508.64 | 25,000.00 | 1,491.36 | 94.0 |
| 11-31-401 | ENERGY & USE TAX | 9,042.70 | 87,605.36 | 95,000.00 | 7,394.64 | 92.2 |
| 11-31-402 | TELECOM LICENSE TAX | 539.63 | 5,941.94 | 7,500.00 | 1,558.06 | 79.2 |
| 11-31-403 | TRANSIENT ROOM TAX | 923.97 | 18,759.92 | 30,000.00 | 11,240.08 | 62.5 |
| 11-31-700 | FEE-IN-LIEU TX - PERSONAL PROP | 1,448.53 | 12,228.05 | 18,000.00 | 5,771.95 | 67.9 |
| 11-31-900 | PNLTY & INT ON DELINQ TAXES | 512.90 | 2,141.38 | 2,260.00 | 118.62 | 94.8 |
| | TOTAL TAXES | 43,598.35 | 573,729.40 | 576,760.00 | 3,030.60 | 99.5 |
| | LICENSES AND PERMITS | | | | | |
| 11-32-100 | BUSINESS LICENSE FEES | 140.00 | 3,620.00 | 8,000.00 | 4,380.00 | 45.3 |
| 11-32-200 | BUILDING PERMITS | 40,776.89 | 80,590.66 | 28,000.00 | ( 52,590.66) | 287.8 |
| 11-32-300 | LAND USE FEE'S | .00 | 6,904.00 | 11,000.00 | 4,096.00 | 62.8 |
| | TOTAL LICENSES AND PERMITS | 40,916.89 | 91,114.66 | 47,000.00 | ( 44,114.66) | 193.9 |
| | INTERGOVERNMENTAL REVENUE | | | | | |
| 11-33-411 | FD BEMS GRANT | 2,724.00 | 24,516.00 | .00 | ( 24,516.00) | .0 |
| 11-33-421 | FD ASSISTANCE GRANT | .00 | .00 | 7,800.00 | 7,800.00 | .0 |
| 11-33-560 | CLASS C ROAD FUND | 17,036.18 | 96,223.12 | 133,333.00 | 37,109.88 | 72.2 |
| 11-33-565 | HIGHWAY/TRANSIT TAX | 2,291.15 | 20,926.35 | 40,000.00 | 19,073.65 | 52.3 |
| 11-33-580 | LIQUOR FUND ALLOTMENT | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| | TOTAL INTERGOVERNMENTAL REVENUE | 22,051.33 | 141,665.47 | 184,133.00 | 42,467.53 | 76.9 |
| | CHARGES FOR SERVICES | | | | | |
| 11-34-110 | COURT COSTS, FEES, CHARGES | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 11-34-120 | GRAMA, COPYING, ETC. | 30.00 | 710.78 | 8,000.00 | 7,289.22 | 8.9 |
| 11-34-252 | SRO POLICE | .00 | 22,829.00 | 60,000.00 | 37,171.00 | 38.1 |
| 11-34-900 | FLOOD AND STORM WATER FEE | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 11-34-910 | SOLID WASTE- AZ STRIP LANDFILL | 2,000.00 | 20,000.00 | 24,000.00 | 4,000.00 | 83.3 |
| 11-34-915 | GARKANE SERVICES | 1,167.00 | 10,503.00 | 24,000.00 | 13,497.00 | 43.8 |
| | TOTAL CHARGES FOR SERVICES | 3,197.00 | 54,042.78 | 149,000.00 | 94,957.22 | 36.3 |
| | FINES AND FORFEITURES | | | | | |
| 11-35-110 | COURT FINES | 8,159.00 | 101,266.96 | 103,000.00 | 1,733.04 | 98.3 |
| | TOTAL FINES AND FORFEITURES | 8,159.00 | 101,266.96 | 103,000.00 | 1,733.04 | 98.3 |

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | MISCELLANEOUS REVENUE | | | | | |
| 11-36-100 | INTEREST EARNINGS - GEN FUND | 3,789.76 | 11,846.90 | 12,000.00 | 153.10 | 98.7 |
| 11-36-110 | MISCELLANEOUS REVENUE | 131.90 | 4,257.51 | 12,000.00 | 7,742.49 | 35.5 |
| 11-36-210 | RENTAL - OFFICES IN CITY BLDG | 700.00 | 9,850.00 | 18,000.00 | 8,150.00 | 54.7 |
| 11-36-600 | SUNDRY REVENUES | 20.00 | ( 1,950.00) | 2,000.00 | 3,950.00 | ( 97.5) |
| 11-36-800 | LOT LEASES | 2,200.00 | 22,000.00 | 300,000.00 | 278,000.00 | 7.3 |
| 11-36-910 | SUNDRY REV - GEN FUND | .00 | .00 | 13,000.00 | 13,000.00 | .0 |
| | TOTAL MISCELLANEOUS REVENUE | 6,841.66 | 46,004.41 | 357,000.00 | 310,995.59 | 12.9 |
| | CONTRIBUTIONS AND TRANSFERS | | | | | |
| 11-38-248 | EVENT FEES | .00 | 110.00 | 10,500.00 | 10,390.00 | 1.1 |
| 11-38-701 | HILDALE CITY COMMUNITY OUTREAC | ( 6.18) | 10,386.65 | 4,000.00 | ( 6,386.65) | 259.7 |
| | TOTAL CONTRIBUTIONS AND TRANSFERS | ( 6.18) | 10,496.65 | 14,500.00 | 4,003.35 | 72.4 |
| | TOTAL FUND REVENUE | 124,758.05 | 1,018,320.33 | 1,431,393.00 | 413,072.67 | 71.1 |

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| 11-40-900 | CIB DEBT SERVICE TRANSFER | .00 | .00 | 28,610.00 | 28,610.00 | .0 |
| | TOTAL DEPARTMENT 40 | .00 | .00 | 28,610.00 | 28,610.00 | .0 |
| | GEN GOVT ADMINISTRATION | | | | | |
| 11-41-110 | SALARIES-PERMANENT EMPLOYEES | 4,113.08 | 41,595.46 | 63,000.00 | 21,404.54 | 66.0 |
| 11-41-111 | SECRETARIAL STAFF | 764.29 | 7,527.40 | 36,126.00 | 28,598.60 | 20.8 |
| 11-41-112 | MAYOR | 3,000.00 | 31,430.00 | 39,000.00 | 7,570.00 | 80.6 |
| 11-41-114 | TREASURER | 182.95 | 3,468.55 | 4,660.00 | 1,191.45 | 74.4 |
| 11-41-115 | RECORDER | 1,992.00 | 19,920.00 | 12,950.00 | ( 6,970.00) | 153.8 |
| 11-41-117 | ATTORNEY | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 11-41-130 | PAYROLL TAXES | 919.81 | 9,377.50 | 21,150.00 | 11,772.50 | 44.3 |
| 11-41-140 | BENEFITS-OTHER | 1,779.97 | 17,423.98 | 25,198.00 | 7,774.02 | 69.2 |
| 11-41-151 | STIPENDS - CITY COUNCIL | 700.00 | 4,060.00 | 6,400.00 | 2,340.00 | 63.4 |
| 11-41-152 | STIPENDS - PLANNING COMMISSION | .00 | 3,430.00 | 4,000.00 | 570.00 | 85.8 |
| 11-41-210 | BOOKS, SUBSCR, & MEMBERSHIPS | 1,045.79 | 7,341.44 | 11,000.00 | 3,658.56 | 66.7 |
| 11-41-230 | TRAVEL & TRAINING | 511.91 | 3,242.31 | 10,000.00 | 6,757.69 | 32.4 |
| 11-41-235 | HEALTH & HYDRATION | .00 | 273.25 | 2,000.00 | 1,726.75 | 13.7 |
| 11-41-240 | OFFICE EXPENSE & SUPPLIES | 104.48 | 2,217.82 | 2,700.00 | 482.18 | 82.1 |
| 11-41-241 | COPIER & PRINTER | 108.47 | 789.61 | 1,000.00 | 210.39 | 79.0 |
| 11-41-242 | PAYROLL FEES | 340.25 | 3,276.38 | 6,000.00 | 2,723.62 | 54.6 |
| 11-41-244 | PRINT & POSTAGE | .00 | .00 | 100.00 | 100.00 | .0 |
| 11-41-257 | FUEL | 111.57 | 1,410.83 | 3,000.00 | 1,589.17 | 47.0 |
| 11-41-260 | TOOLS & EQUIPMENT-NON CAPITAL | .00 | 564.00 | 434.00 | ( 130.00) | 130.0 |
| 11-41-271 | MAINT & SUPPLY - BUILDING | 39.45 | 3,964.37 | 3,760.00 | ( 204.37) | 105.4 |
| 11-41-272 | MAINT & SUPPLY - IT | .00 | 97.25 | 500.00 | 402.75 | 19.5 |
| 11-41-274 | MAINT & SUPPLY EQUIPMENT | .00 | 866.44 | 900.00 | 33.56 | 96.3 |
| 11-41-280 | UTILITIES | 403.85 | 3,212.85 | 1,262.00 | ( 1,950.85) | 254.6 |
| 11-41-285 | POWER | 278.86 | 2,586.59 | 1,760.00 | ( 826.59) | 147.0 |
| 11-41-287 | TELEPHONE | 472.54 | 4,595.82 | 5,536.00 | 940.18 | 83.0 |
| 11-41-310 | PROFESSIONAL & TECHNICAL | 4,642.50 | 18,487.50 | 5,000.00 | ( 13,487.50) | 369.8 |
| 11-41-311 | ENGINEER | .00 | 1,581.50 | 4,000.00 | 2,418.50 | 39.5 |
| 11-41-312 | CONSULTANT | .00 | 13,787.50 | 10,000.00 | ( 3,787.50) | 137.9 |
| 11-41-313 | AUDITOR | .00 | 8,580.00 | 25,000.00 | 16,420.00 | 34.3 |
| 11-41-316 | INFORMATION TECHNOLOGY - SERVI | 1,557.34 | 13,958.11 | 18,000.00 | 4,041.89 | 77.6 |
| 11-41-318 | INFORMATION TECHNOLOGY - SOFTW | 200.50 | 2,305.50 | 1,728.00 | ( 577.50) | 133.4 |
| 11-41-350 | ELECTIONS | .00 | 1,170.70 | 1,000.00 | ( 170.70) | 117.1 |
| 11-41-510 | INSURANCE | 80.57 | 61,757.47 | 40,000.00 | ( 21,757.47) | 154.4 |
| 11-41-521 | CREDIT CARD PROCESSING FEES | 578.14 | 5,575.60 | 2,000.00 | ( 3,575.60) | 278.8 |
| 11-41-720 | BUILDING IMPROVEMENTS | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 11-41-741 | EQUIPMENT - OFFICE | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 11-41-743 | EQUIPMENT - VEHICLE | .00 | 19,896.51 | 10,000.00 | ( 9,896.51) | 199.0 |
| | TOTAL GEN GOVT ADMINISTRATION | 23,928.32 | 319,772.24 | 413,164.00 | 93,391.76 | 77.4 |

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | MUNICIPAL COURT | | | | | |
| 11-42-110 | SALARIES-PERMANENT EMPLOYEES | 4,775.62 | 47,270.73 | 56,581.00 | 9,310.27 | 83.6 |
| 11-42-130 | PAYROLL TAXES & BENEFITS | 1,193.84 | 11,349.37 | 14,800.00 | 3,450.63 | 76.7 |
| 11-42-230 | TRAVEL | .00 | 932.72 | 150.00 | ( 782.72) | 621.8 |
| 11-42-240 | OFFICE EXPENSE & SUPPLIES | .00 | 16.23 | .00 | ( 16.23) | .0 |
| 11-42-271 | MAINT & SUPPLY - OFFICE | .00 | 620.67 | 200.00 | ( 420.67) | 310.3 |
| 11-42-310 | PROFESSIONAL & TECHNICAL | 185.00 | 13,603.50 | 14,400.00 | 796.50 | 94.5 |
| 11-42-550 | FINES, SURCHARGES - AOC | 4,379.70 | 39,478.05 | 16,859.00 | ( 22,619.05) | 234.2 |
| 11-42-552 | BAIL, BOND PAYMENT RELEASE | 2,170.00 | 3,855.00 | 2,786.00 | ( 1,069.00) | 138.4 |
| | TOTAL MUNICIPAL COURT | 12,704.16 | 117,126.27 | 105,776.00 | ( 11,350.27) | 110.7 |
| | POLICE DEPARTMENT | | | | | |
| 11-43-820 | LIQUOR FUND ALLOTMENT TRANSFER | .00 | .00 | 2,136.00 | 2,136.00 | .0 |
| 11-43-980 | INTRA-GOVT CHARGES | 54,727.00 | 361,609.00 | 354,498.00 | ( 7,111.00) | 102.0 |
| | TOTAL POLICE DEPARTMENT | 54,727.00 | 361,609.00 | 356,634.00 | ( 4,975.00) | 101.4 |
| | FIRE DEPARTMENT | | | | | |
| 11-44-810 | FD BEMS GRANT TRANSFER | .00 | 35,901.76 | .00 | ( 35,901.76) | .0 |
| 11-44-811 | FD ASSISTANCE GRANT TRANSFER | 2,200.00 | 13,445.00 | 7,800.00 | ( 5,645.00) | 172.4 |
| 11-44-812 | DEBT SERVICE TRANSFER | .00 | 126,560.89 | 80,185.00 | ( 46,375.89) | 157.8 |
| 11-44-850 | DEBT SERVICE - VEHICLE & EQUIP | 2,724.00 | 29,964.00 | .00 | ( 29,964.00) | .0 |
| 11-44-980 | INTRA-GOVT CHARGES | 15,166.68 | 75,833.40 | 80,888.00 | 5,054.60 | 93.8 |
| | TOTAL FIRE DEPARTMENT | 20,090.68 | 281,705.05 | 168,873.00 | ( 112,832.05) | 166.8 |
| | BUILDING DEPARTMENT | | | | | |
| 11-45-110 | SALARIES-PERMANENT EMPLOYEES | 1,613.08 | 16,374.35 | 23,000.00 | 6,625.65 | 71.2 |
| 11-45-310 | PROFESSIONAL & TECHNICAL | .00 | 566.32 | 400.00 | ( 166.32) | 141.6 |
| 11-45-330 | EDUCATION | .00 | 1,946.74 | 500.00 | ( 1,446.74) | 389.4 |
| | TOTAL BUILDING DEPARTMENT | 1,613.08 | 18,887.41 | 23,900.00 | 5,012.59 | 79.0 |
| | PUBLIC SAFETY DISPATCH | | | | | |
| 11-46-980 | INTRA-GOVT CHARGES | 11,398.00 | 113,980.00 | 105,000.00 | ( 8,980.00) | 108.6 |
| | TOTAL PUBLIC SAFETY DISPATCH | 11,398.00 | 113,980.00 | 105,000.00 | ( 8,980.00) | 108.6 |

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | PUBLIC WORKS - STREETS & ROADS | | | | | |
| 11-47-110 | SALARIES-PERMANENT EMPLOYEES | 6,494.82 | 64,414.11 | 105,000.00 | 40,585.89 | 61.4 |
| 11-47-130 | PAYROLL TAXES | 480.71 | 4,790.08 | 8,000.00 | 3,209.92 | 59.9 |
| 11-47-140 | BENEFITS-OTHER | 1,852.42 | 17,599.29 | 29,108.00 | 11,508.71 | 60.5 |
| 11-47-230 | TRAVEL | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 11-47-255 | EQUIPMENT RENT OR LEASE | .00 | 7,575.76 | .00 | ( 7,575.76) | .0 |
| 11-47-257 | FUEL | 386.04 | 2,470.34 | 1,500.00 | ( 970.34) | 164.7 |
| 11-47-272 | MAINT & SUPPLY - OTHER | .00 | 1,774.44 | 1,376.00 | ( 398.44) | 129.0 |
| 11-47-274 | MAINT & SUPPLY EQUIPMENT | .00 | 1,906.51 | 3,000.00 | 1,093.49 | 63.6 |
| 11-47-286 | STREET LIGHTS | 489.71 | 4,897.10 | 5,400.00 | 502.90 | 90.7 |
| | TOTAL PUBLIC WORKS - STREETS & ROADS | 9,703.70 | 105,427.63 | 154,384.00 | 48,956.37 | 68.3 |
| | PUBLIC WORKS - PARKS | | | | | |
| 11-48-110 | SALARIES-PERMANENT EMPLOYEES | 3,985.73 | 39,506.23 | 47,000.00 | 7,493.77 | 84.1 |
| 11-48-130 | PAYROLL TAXES | 304.92 | 3,027.92 | 3,550.00 | 522.08 | 85.3 |
| 11-48-140 | BENEFITS-OTHER | 512.10 | 5,121.00 | 252.00 | ( 4,869.00) | 2032.1 |
| 11-48-230 | TRAVEL, MEETINGS, AND TRAINING | .00 | 330.00 | 500.00 | 170.00 | 66.0 |
| 11-48-257 | FUEL | .00 | .00 | 2,057.00 | 2,057.00 | .0 |
| 11-48-271 | MAINT & SUPPLY - OFFICE | .00 | 286.03 | 1,100.00 | 813.97 | 26.0 |
| 11-48-272 | MAINT & SUPPLY - OTHER | 13.71 | 4,194.25 | 3,684.00 | ( 510.25) | 113.9 |
| 11-48-273 | MAINT & SUPPLY - SYSTEM | 280.68 | 744.31 | 776.00 | 31.69 | 95.9 |
| 11-48-274 | MAINT & SUPPLY EQUIPMENT | .00 | 539.68 | 396.00 | ( 143.68) | 136.3 |
| 11-48-280 | UTILITIES | 539.17 | 5,573.32 | 3,736.00 | ( 1,837.32) | 149.2 |
| 11-48-285 | POWER | 298.49 | 2,527.64 | 3,096.00 | 568.36 | 81.6 |
| 11-48-287 | TELEPHONE INET | 208.18 | 2,081.95 | 2,220.00 | 138.05 | 93.8 |
| 11-48-730 | IMPROVEMENTS OTHER THAN BLDGS | .00 | 62.10 | .00 | ( 62.10) | .0 |
| 11-48-850 | DEBT SERVICE - VEHICLE & EQUIP | .00 | 6,685.00 | 6,685.00 | .00 | 100.0 |
| | TOTAL PUBLIC WORKS - PARKS | 6,142.98 | 70,679.43 | 75,052.00 | 4,372.57 | 94.2 |
| | COMMUNITY OUTREACH DEPARTMENT | | | | | |
| 11-49-410 | SPECIAL PROJECT | 2,815.83 | 6,951.00 | .00 | ( 6,951.00) | .0 |
| | TOTAL COMMUNITY OUTREACH DEPARTME | 2,815.83 | 6,951.00 | .00 | ( 6,951.00) | .0 |
| | TOTAL FUND EXPENDITURES | 143,123.75 | 1,396,138.03 | 1,431,393.00 | 35,254.97 | 97.5 |
| | NET REVENUE OVER EXPENDITURES | ( 18,365.70) | ( 377,817.70) | .00 | 377,817.70 | .0 |

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2026

GF DEBT SERVICE

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | DEBT SERVICE TRANSFER REVENUE | | | | | |
| 31-34-802 | TRANS FOR CIB EQUIP BOND PMT | .00 | 108,610.01 | 80,185.00 | ( 28,425.01) | 135.5 |
| | TOTAL DEBT SERVICE TRANSFER REVENU | .00 | 108,610.01 | 80,185.00 | ( 28,425.01) | 135.5 |
| | SOURCE 39 | | | | | |
| 31-39-803 | TRANSFERS FOR CIB DETENTION PO | .00 | .00 | 28,926.00 | 28,926.00 | .0 |
| | TOTAL SOURCE 39 | .00 | .00 | 28,926.00 | 28,926.00 | .0 |
| | TOTAL FUND REVENUE | .00 | 108,610.01 | 109,111.00 | 500.99 | 99.5 |

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2026

GF DEBT SERVICE

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | FIRE DEPT DEBT SERVICE | | | | | |
| 31-44-711 | FIRE EQ 2015 BOND DEBT SERVICE | .00 | 79,000.00 | 79,000.00 | .00 | 100.0 |
| 31-44-712 | FIRE EQ 2015 BOND INTEREST | .00 | 1,185.01 | 1,185.00 | ( .01) | 100.0 |
| | TOTAL FIRE DEPT DEBT SERVICE | .00 | 80,185.01 | 80,185.00 | ( .01) | 100.0 |
| | DEPARTMENT 49 | | | | | |
| 31-49-790 | 2018 CIB DETENTION POND PRINC | .00 | 20,000.00 | 20,000.00 | .00 | 100.0 |
| 31-49-791 | 2018 CIB DETENTION POND INT | .00 | 8,425.00 | 8,926.00 | 501.00 | 94.4 |
| | TOTAL DEPARTMENT 49 | .00 | 28,425.00 | 28,926.00 | 501.00 | 98.3 |
| | TOTAL FUND EXPENDITURES | .00 | 108,610.01 | 109,111.00 | 500.99 | 99.5 |
| | NET REVENUE OVER EXPENDITURES | .00 | .00 | .00 | .00 | .0 |

CITY OF HILDALE
BALANCE SHEET
APRIL 30, 2026

HILDALE CITY GRANTS

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 41-11900 | TOTAL ALLOCATION TO OTHER FUND | | 1,878,390.77 | |
| 41-13110 | DUE FROM OTHER GOVERNMENTS | | 123,918.47 | |
| 41-13112 | ACCOUNTS RECEIVABLE - AR | | 5,983.63 | |
| | TOTAL ASSETS | | | 2,008,292.87 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 41-21311 | ACCOUNTS PAYABLE | | 36,185.80 | |
| 41-25500 | DEFERRED REVENUE | | 1,954,500.77 | |
| | TOTAL LIABILITIES | | | 1,990,686.57 |
| | FUND EQUITY | | | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 41-29800 | BALANCE - BEGINNING OF YEAR | 3,184.00 | | |
| | REVENUE OVER EXPENDITURES - YTD | 14,422.30 | | |
| | BALANCE - CURRENT DATE | | 17,606.30 | |
| | TOTAL FUND EQUITY | | | 17,606.30 |
| | TOTAL LIABILITIES AND EQUITY | | | 2,008,292.87 |

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2026

HILDALE CITY GRANTS

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | INTERGOVERNMENTAL REVENUE | | | | | |
| 41-33-438 | INNOVATION CENTER GRANT | .00 | 59,906.10 | 6,690.00 | ( 53,216.10) | 895.5 |
| 41-33-510 | MAXWELL PARK | .00 | 769,750.00 | .00 | ( 769,750.00) | .0 |
| 41-33-801 | LIQUOR FUND ALLOTMENT | .00 | 2,189.04 | .00 | ( 2,189.04) | .0 |
| | TOTAL INTERGOVERNMENTAL REVENUE | .00 | 831,845.14 | 6,690.00 | ( 825,155.14) | 12434. |
| | FIRE DEPT GRANTS | | | | | |
| 41-34-802 | FD BEMS GRANT | 5,983.63 | 53,852.67 | 71,803.56 | 17,950.89 | 75.0 |
| | TOTAL FIRE DEPT GRANTS | 5,983.63 | 53,852.67 | 71,803.56 | 17,950.89 | 75.0 |
| | TOTAL FUND REVENUE | 5,983.63 | 885,697.81 | 78,493.56 | ( 807,204.25) | 1128.4 |

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2026

HILDALE CITY GRANTS

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | GF ADMIN GRANTS/LOANS/ALLOT | | | | | |
| 41-41-790 | INNOVATION CENTER - GRANT EXP | 8,828.44 | 43,979.86 | 6,690.00 | ( 37,289.86) | 657.4 |
| | TOTAL GF ADMIN GRANTS/LOANS/ALLOT | 8,828.44 | 43,979.86 | 6,690.00 | ( 37,289.86) | 657.4 |
| | PARKS GRANTS/LOANS/ALLOTMENTS | | | | | |
| 41-48-700 | G/L/A PARKS | .00 | 350,568.67 | .00 | ( 350,568.67) | .0 |
| | TOTAL PARKS GRANTS/LOANS/ALLOTMENT | .00 | 350,568.67 | .00 | ( 350,568.67) | .0 |
| | DEPARTMENT 49 | | | | | |
| 41-49-700 | G/L/A INDUSTRIAL PARK | 40,074.62 | 476,726.98 | .00 | ( 476,726.98) | .0 |
| | TOTAL DEPARTMENT 49 | 40,074.62 | 476,726.98 | .00 | ( 476,726.98) | .0 |
| | TOTAL FUND EXPENDITURES | 48,903.06 | 871,275.51 | 6,690.00 | ( 864,585.51) | 13023. |
| | NET REVENUE OVER EXPENDITURES | ( 42,919.43) | 14,422.30 | 71,803.56 | 57,381.26 | 20.1 |

CITY OF HILDALE
BALANCE SHEET
APRIL 30, 2026

CAPITAL PROJECTS FUND

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 45-11900 | TOTAL ALLOCATION TO OTHER FUND | | ( 92,246.49) | |
| | TOTAL ASSETS | | | ( 92,246.49) |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 45-21311 | ACCOUNTS PAYABLE | | ( 92,246.49) | |
| | TOTAL LIABILITIES | | | ( 92,246.49) |
| | FUND EQUITY | | | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 45-29800 | BALANCE - BEGINNING OF YEAR | ( 417,504.10) | | |
| 45-29890 | FUND BALANCE - INDUSTRIAL PARK | 417,504.10 | | |
| | BALANCE - CURRENT DATE | | .00 | |
| | TOTAL FUND EQUITY | | | .00 |
| | TOTAL LIABILITIES AND EQUITY | | | ( 92,246.49) |

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2026

CAPITAL PROJECTS FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | CAP PROJECTS PARKS DEPT. | | | | | |
| 45-48-731 | MAXWELL PARK IMPROVEMENTS | .00 | .00 | 2,271,360.00 | 2,271,360.00 | .0 |
| | TOTAL CAP PROJECTS PARKS DEPT. | .00 | .00 | 2,271,360.00 | 2,271,360.00 | .0 |
| | TOTAL FUND EXPENDITURES | .00 | .00 | 2,271,360.00 | 2,271,360.00 | .0 |
| | NET REVENUE OVER EXPENDITURES | .00 | .00 | ( 2,271,360.00) | ( 2,271,360.00) | .0 |

Item 5.

CITY OF HILDALE
BALANCE SHEET
APRIL 30, 2026

2017 JUDGMENT RESOLUTION FUND

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 63-11900 | CASH - COMBINED FUND | | .01 | |
| | TOTAL ASSETS | | | .01 |
| | LIABILITIES AND EQUITY | | | |
| | FUND EQUITY | | | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 63-29800 | BALANCE - BEGINNING OF YEAR | .01 | | |
| | BALANCE - CURRENT DATE | | .01 | |
| | TOTAL FUND EQUITY | | | .01 |
| | TOTAL LIABILITIES AND EQUITY | | | .01 |

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2026

2017 JUDGMENT RESOLUTION FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | REVENUES | | | | | |
| 63-38-102 | TRANSFER FROM WATER FUND | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 63-38-103 | TRANSFER FROM WASTEWATER | .00 | 2,307.26 | 20,000.00 | 17,692.74 | 11.5 |
| 63-38-105 | TRANSFER FROM GAS FUND | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| | TOTAL REVENUES | .00 | 2,307.26 | 40,000.00 | 37,692.74 | 5.8 |
| | TOTAL FUND REVENUE | .00 | 2,307.26 | 40,000.00 | 37,692.74 | 5.8 |

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2026

2017 JUDGMENT RESOLUTION FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | EXPENDITURES | | | | | |
| 63-41-310 | PROFESSIONAL & TECHNICAL | .00 | 2,307.26 | 20,000.00 | 17,692.74 | 11.5 |
| 63-41-315 | LEGAL - GENERAL | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| | TOTAL EXPENDITURES | .00 | 2,307.26 | 40,000.00 | 37,692.74 | 5.8 |
| | TOTAL FUND EXPENDITURES | .00 | 2,307.26 | 40,000.00 | 37,692.74 | 5.8 |
| | NET REVENUE OVER EXPENDITURES | .00 | .00 | .00 | .00 | .0 |

CITY OF HILDALE
BALANCE SHEET
APRIL 30, 2026

JOINT ADMINISTRATION FUND

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 65-13111 | ACCOUNTS RECEIVABLE | | 683,095.00 | |
| 65-16210 | BUILDINGS | | 456,805.76 | |
| 65-16510 | MACHINERY AND EQUIPMENT | | 216,143.39 | |
| 65-16610 | AUTOMOBILE AND TRUCKS | | 26,426.34 | |
| 65-17500 | ACCUMULATED DEPRECIATION | | ( 332,748.61) | |
| | TOTAL ASSETS | | | 1,049,721.88 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 65-21311 | ACCOUNTS PAYABLE | | 9,174.45 | |
| 65-24210 | DUE TO OTHER FUNDS | | 653,541.00 | |
| 65-25500 | LEASE PAYABLE - 2013 SKIDSTEER | | 4,560.78 | |
| | TOTAL LIABILITIES | | | 667,276.23 |
| | FUND EQUITY | | | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 65-29800 | BALANCE - BEGINNING OF YEAR | 324,628.95 | | |
| 65-29811 | RESERVE FUND - R&R | 27,074.16 | | |
| | REVENUE OVER EXPENDITURES - YTD | 30,742.54 | | |
| | BALANCE - CURRENT DATE | | 382,445.65 | |
| | TOTAL FUND EQUITY | | | 382,445.65 |
| | TOTAL LIABILITIES AND EQUITY | | | 1,049,721.88 |

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2026

JOINT ADMINISTRATION FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | REVENUES | | | | | |
| 65-38-102 | TRANSFER FROM WATER FUND | 131,058.57 | 450,377.57 | 547,400.00 | 97,022.43 | 82.3 |
| 65-38-103 | TRANSFER FROM WASTEWATER | 148,930.18 | 511,999.18 | 622,400.00 | 110,400.82 | 82.3 |
| 65-38-105 | TRANSFER FROM GAS FUND | 83,400.90 | 312,475.90 | 392,700.00 | 80,224.10 | 79.6 |
| | TOTAL REVENUES | 363,389.65 | 1,274,852.65 | 1,562,500.00 | 287,647.35 | 81.6 |
| | TOTAL FUND REVENUE | 363,389.65 | 1,274,852.65 | 1,562,500.00 | 287,647.35 | 81.6 |

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2026

JOINT ADMINISTRATION FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | EXPENDITURES | | | | | |
| 65-41-110 | SALARIES-PERMANENT EMPLOYEES | 53,418.18 | 484,957.86 | 650,000.00 | 165,042.14 | 74.6 |
| 65-41-112 | MAYOR | 3,000.00 | 3,000.00 | .00 | ( 3,000.00) | .0 |
| 65-41-113 | MANAGER | .00 | 28,570.00 | 39,000.00 | 10,430.00 | 73.3 |
| 65-41-114 | TREASURER | 1,646.55 | 31,216.95 | 46,000.00 | 14,783.05 | 67.9 |
| 65-41-115 | RECORDER | 1,992.00 | 19,920.00 | 39,000.00 | 19,080.00 | 51.1 |
| 65-41-120 | SALARIES-TEMPORARY EMPLOYEES | .00 | 5,053.25 | 26,000.00 | 20,946.75 | 19.4 |
| 65-41-130 | PAYROLL TAXES | 4,470.19 | 42,457.92 | 64,800.00 | 22,342.08 | 65.5 |
| 65-41-140 | BENEFITS-OTHER | 11,891.12 | 111,099.78 | 111,815.00 | 715.22 | 99.4 |
| 65-41-144 | PRINT AND POSTAGE | 830.59 | 12,901.34 | 15,000.00 | 2,098.66 | 86.0 |
| 65-41-150 | STIPENDS - UTILITY BOARD | 400.00 | 3,000.00 | 4,500.00 | 1,500.00 | 66.7 |
| 65-41-210 | BOOKS, SUBSCR, & MEMBERSHIPS | .00 | 1,132.27 | 4,200.00 | 3,067.73 | 27.0 |
| 65-41-230 | TRAVEL & TRAINING | 1,243.99 | 2,118.47 | 5,200.00 | 3,081.53 | 40.7 |
| 65-41-235 | FOOD & REFRESHMENT | 119.92 | 2,103.40 | 5,400.00 | 3,296.60 | 39.0 |
| 65-41-240 | OFFICE EXPENSE & SUPPLIES | 277.39 | 1,064.39 | 4,500.00 | 3,435.61 | 23.7 |
| 65-41-242 | PAYROLL FEES | 631.88 | 6,084.71 | 6,500.00 | 415.29 | 93.6 |
| 65-41-250 | EQUIPMENT SUPPLIES & MAINT | 2,760.98 | 20,390.52 | 49,000.00 | 28,609.48 | 41.6 |
| 65-41-257 | FUEL | 2,541.41 | 16,123.65 | 30,000.00 | 13,876.35 | 53.8 |
| 65-41-260 | TOOLS & EQUIPMENT-NON CAPITAL | 342.62 | 9,674.27 | 20,700.00 | 11,025.73 | 46.7 |
| 65-41-271 | MAINT & SUPPLY - OFFICE | 53.16 | 4,376.11 | 4,200.00 | ( 176.11) | 104.2 |
| 65-41-280 | UTILITIES | 1,081.05 | 6,817.75 | 13,900.00 | 7,082.25 | 49.1 |
| 65-41-285 | POWER | 1,039.10 | 10,050.99 | 15,900.00 | 5,849.01 | 63.2 |
| 65-41-287 | TELEPHONE | 766.23 | 7,565.04 | 11,600.00 | 4,034.96 | 65.2 |
| 65-41-310 | PROFESSIONAL & TECHNICAL | 15,122.49 | 145,001.66 | 87,100.00 | ( 57,901.66) | 166.5 |
| 65-41-313 | AUDITOR | .00 | 17,420.00 | 40,000.00 | 22,580.00 | 43.6 |
| 65-41-315 | LEGAL - GENERAL | .00 | 79.00 | 5,000.00 | 4,921.00 | 1.6 |
| 65-41-317 | INFORMATION TECHNOLOGY - CONS | .00 | 2,908.50 | 15,000.00 | 12,091.50 | 19.4 |
| 65-41-318 | INFORMATION TECHNOLOGY - SOFTW | 5,438.31 | 54,134.31 | 60,000.00 | 5,865.69 | 90.2 |
| 65-41-330 | PUBLIC EDUCATION | .00 | .00 | 3,600.00 | 3,600.00 | .0 |
| 65-41-510 | INSURANCE | 628.53 | 127,306.19 | 120,000.00 | ( 7,306.19) | 106.1 |
| 65-41-521 | CREDIT CARD PROCESSING FEES | 5,203.31 | 50,207.77 | 15,000.00 | ( 35,207.77) | 334.7 |
| 65-41-580 | RENT OR LEASE | .00 | ( 87.51) | 1,200.00 | 1,287.51 | ( 7.3) |
| 65-41-620 | MISC. SERVICES | .00 | 1,738.02 | .00 | ( 1,738.02) | .0 |
| 65-41-720 | BUILDINGS | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| 65-41-741 | EQUIPMENT - OFFICE | .00 | 427.00 | 12,000.00 | 11,573.00 | 3.6 |
| 65-41-743 | EQUIPMENT - VEHICLE | .00 | 537.55 | .00 | ( 537.55) | .0 |
| 65-41-850 | DEBT SERVICE - VEHICLE & EQUIP | .00 | 15,033.95 | 11,000.00 | ( 4,033.95) | 136.7 |
| 65-41-901 | SURVEY INCENTIVE PROGRAM | .00 | ( 275.00) | 385.00 | 660.00 | ( 71.4) |
| | TOTAL EXPENDITURES | 114,899.00 | 1,244,110.11 | 1,562,500.00 | 318,389.89 | 79.6 |
| | TOTAL FUND EXPENDITURES | 114,899.00 | 1,244,110.11 | 1,562,500.00 | 318,389.89 | 79.6 |
| | NET REVENUE OVER EXPENDITURES | 248,490.65 | 30,742.54 | .00 | ( 30,742.54) | .0 |

CITY OF HILDALE
BALANCE SHEET
APRIL 30, 2026

IMPACT FEE FUND

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 70-11900 | CASH - COMBINED FUND | | 1,294.01 | |
| 70-13111 | ACCOUNTS RECEIVABLE | | ( 1,284.89) | |
| | TOTAL ASSETS | | | 9.12 |
| | LIABILITIES AND EQUITY | | | |
| | FUND EQUITY | | | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| | REVENUE OVER EXPENDITURES - YTD | 9.12 | | |
| | BALANCE - CURRENT DATE | | 9.12 | |
| | TOTAL FUND EQUITY | | | 9.12 |
| | TOTAL LIABILITIES AND EQUITY | | | 9.12 |

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2026

IMPACT FEE FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | IMPACT REVENUE | | | | | |
| 70-37-411 | INTEREST EARNINGS | 9.12 | 9.12 | .00 | ( 9.12) | .0 |
| | TOTAL IMPACT REVENUE | 9.12 | 9.12 | .00 | ( 9.12) | .0 |
| | TOTAL FUND REVENUE | 9.12 | 9.12 | .00 | ( 9.12) | .0 |
| | NET REVENUE OVER EXPENDITURES | 9.12 | 9.12 | .00 | ( 9.12) | .0 |

CITY OF HILDALE
BALANCE SHEET
APRIL 30, 2026

WATER FUND

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 81-11900 | CASH - COMBINED FUND | | 1,286,601.65 | |
| 81-13110 | DUE FROM OTHER GOVERNMENTS | | 340,719.02 | |
| 81-13111 | ACCOUNTS RECEIVABLE | | 119,447.24 | |
| 81-13135 | WATER CONTRACTS A/R | | 3,752.18 | |
| 81-13136 | ALLOWANCE FOR DOUBTFUL ACCOUNT | | ( 8,308.92) | |
| 81-13300 | DUE FROM OTHER FUNDS | | 279,113.00 | |
| 81-16110 | LAND | | 82,248.36 | |
| 81-16115 | WATER RIGHTS | | 463,333.00 | |
| 81-16210 | BUILDINGS | | 36,759.56 | |
| 81-16510 | MACHINERY AND EQUIPMENT | | 279,258.96 | |
| 81-16610 | AUTOMOBILE AND TRUCKS | | 54,398.90 | |
| 81-16750 | CONSTRUCTION IN PROGRESS | | 427,427.23 | |
| 81-17112 | DISTRIBUTION SYSTEM | | 2,932,580.23 | |
| 81-17114 | SYSTEM EQUIPMENT | | 25,730.68 | |
| 81-17500 | ACCUMULATED DEPRECIATION | | ( 1,933,946.45) | |
| | TOTAL ASSETS | | | 4,389,114.64 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 81-21311 | ACCOUNTS PAYABLE | | 101,745.43 | |
| 81-21315 | ACCRUED LIABILITIES - OTHER | | 45,000.00 | |
| 81-21350 | CUSTOMER DEPOSITS | | 291,998.92 | |
| 81-21371 | AZ SALES TAX PAYABLE | | ( 2,646.12) | |
| 81-21375 | SALES & USE TAX PAYABLE - UT | | ( .15) | |
| 81-21500 | COMPENSATED ABSENCES | | 7,550.84 | |
| 81-24210 | DUE TO OTHER FUNDS | | 38,571.34 | |
| | TOTAL LIABILITIES | | | 482,220.26 |
| | FUND EQUITY | | | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 81-29800 | BALANCE - BEGINNING OF YEAR | 3,007,337.41 | | |
| 81-29811 | RESERVE FUND - R&R | 471,405.46 | | |
| | REVENUE OVER EXPENDITURES - YTD | 428,151.51 | | |
| | BALANCE - CURRENT DATE | | 3,906,894.38 | |
| | TOTAL FUND EQUITY | | | 3,906,894.38 |
| | TOTAL LIABILITIES AND EQUITY | | | 4,389,114.64 |

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2026

WATER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| 81-33-511 | MAXWELL GRANT CIB FUNDING | .00 | 1,487,167.32 | .00 | ( 1,487,167.32) | .0 |
| | TOTAL SOURCE 33 | .00 | 1,487,167.32 | .00 | ( 1,487,167.32) | .0 |
| | OPERATING REVENUES | | | | | |
| 81-37-111 | WATER SALES - METERED | 65,270.87 | 581,344.21 | 550,000.00 | ( 31,344.21) | 105.7 |
| 81-37-121 | WATER SALES - FLAT RATE | 67,702.19 | 648,651.83 | 1,150,000.00 | 501,348.17 | 56.4 |
| 81-37-160 | CONSTRUCTION REVENUE | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| 81-37-331 | CONNECTION CHARGES | 1,575.00 | 21,376.39 | 29,000.00 | 7,623.61 | 73.7 |
| 81-37-332 | CONSTRUCTION & REPAIR | 150.00 | 5,182.48 | 27,000.00 | 21,817.52 | 19.2 |
| 81-37-351 | SUNDRY OPERATING REVENUE | .00 | 226.74 | 20,000.00 | 19,773.26 | 1.1 |
| 81-37-411 | INTEREST | 3,566.81 | 41,721.62 | 40,000.00 | ( 1,721.62) | 104.3 |
| 81-37-412 | PENALTIES | 7,572.60 | 25,596.09 | 25,000.00 | ( 596.09) | 102.4 |
| 81-37-451 | IMPACT FEE - UT | .00 | .00 | 250,000.00 | 250,000.00 | .0 |
| 81-37-452 | IMPACT FEE - AZ | .00 | .00 | 500,000.00 | 500,000.00 | .0 |
| | TOTAL OPERATING REVENUES | 145,837.47 | 1,324,099.36 | 2,599,000.00 | 1,274,900.64 | 51.0 |
| | NON-OPERATING REVENUE | | | | | |
| 81-38-102 | TRANSFERS FROM R&R RESERVE | .00 | .00 | 160,000.00 | 160,000.00 | .0 |
| 81-38-361 | LOAN PROCEEDS | .00 | .00 | 460,000.00 | 460,000.00 | .0 |
| 81-38-999 | CONTINGENCY | .00 | .00 | 200,000.00 | 200,000.00 | .0 |
| | TOTAL NON-OPERATING REVENUE | .00 | .00 | 820,000.00 | 820,000.00 | .0 |
| | TOTAL FUND REVENUE | 145,837.47 | 2,811,266.68 | 3,419,000.00 | 607,733.32 | 82.2 |

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2026

WATER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | OPERATING EXPENDITURES | | | | | |
| 81-41-210 | BOOKS, SUBSCR, & MEMBERSHIPS | .00 | 514.00 | 1,500.00 | 986.00 | 34.3 |
| 81-41-230 | TRAVEL & TRAINING | 494.00 | 3,828.57 | 5,000.00 | 1,171.43 | 76.6 |
| 81-41-235 | FOOD & REFRESHMENT | 72.00 | 208.94 | 1,000.00 | 791.06 | 20.9 |
| 81-41-250 | EQUIPMENT SUPPLIES & MAINT | 13,424.94 | 13,882.69 | 121,000.00 | 107,117.31 | 11.5 |
| 81-41-257 | FUEL | 40.00 | 429.81 | 400.00 | ( 29.81) | 107.5 |
| 81-41-260 | TOOLS & EQUIPMENT-NON CAPITAL | 2,500.00 | 11,421.15 | 19,000.00 | 7,578.85 | 60.1 |
| 81-41-273 | MAINT & SUPPLY - SYSTEM | 33,787.02 | 131,826.42 | 180,200.00 | 48,373.58 | 73.2 |
| 81-41-285 | POWER | 13,753.69 | 138,376.99 | 200,000.00 | 61,623.01 | 69.2 |
| 81-41-311 | ENGINEER | 1,275.00 | 48,090.00 | 100,000.00 | 51,910.00 | 48.1 |
| 81-41-314 | LABORATORY & TESTING | 998.00 | 14,922.35 | 30,000.00 | 15,077.65 | 49.7 |
| 81-41-315 | LEGAL - GENERAL | 191.00 | 5,879.00 | 10,000.00 | 4,121.00 | 58.8 |
| 81-41-330 | PUBLIC EDUCATION | .00 | .00 | 3,500.00 | 3,500.00 | .0 |
| 81-41-340 | SYSTEM CONSTRUCTION SERVICES | .00 | 79,403.44 | 50,000.00 | ( 29,403.44) | 158.8 |
| 81-41-432 | WATER CHEMICALS & SUPPLIES | .00 | 26,989.72 | 40,000.00 | 13,010.28 | 67.5 |
| 81-41-434 | 2019 WATER GRANT | 3,701.38 | 3,701.38 | .00 | ( 3,701.38) | .0 |
| | TOTAL OPERATING EXPENDITURES | 70,237.03 | 479,474.46 | 761,600.00 | 282,125.54 | 63.0 |
| | NON-OPERATING EXPENDITURES | | | | | |
| 81-42-560 | BAD DEBT EXPENSE | .00 | .00 | 7,000.00 | 7,000.00 | .0 |
| 81-42-600 | IMPACT FEE - UT | .00 | 11,807.00 | 250,000.00 | 238,193.00 | 4.7 |
| 81-42-601 | IMPACT FEE - AZ | .00 | .00 | 500,000.00 | 500,000.00 | .0 |
| 81-42-730 | IMPROVEMENTS OTHER THAN BLDGS | .00 | 1,439,148.88 | 8,500.00 | ( 1,430,648.88) | 16931. |
| 81-42-742 | EQUIPMENT - FIELD | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 81-42-750 | SP PROJECTS CAPITAL | .00 | .00 | 160,000.00 | 160,000.00 | .0 |
| 81-42-780 | RESERVE PURCHASES | .00 | .00 | 460,000.00 | 460,000.00 | .0 |
| 81-42-815 | PRINC. & INT W.RIGHTS LOAN | .00 | .00 | 50,000.00 | 50,000.00 | .0 |
| 81-42-911 | TRANSFERS TO JOINT ADMIN FUND | 131,058.57 | 450,377.57 | 550,000.00 | 99,622.43 | 81.9 |
| 81-42-914 | TRANSFERS TO 2017 JMT RES FUND | .00 | 2,307.26 | 10,000.00 | 7,692.74 | 23.1 |
| 81-42-960 | TRANSFERS TO RESERVE FUNDS | .00 | .00 | 460,900.00 | 460,900.00 | .0 |
| 81-42-999 | CONTINGENCY | .00 | .00 | 200,000.00 | 200,000.00 | .0 |
| | TOTAL NON-OPERATING EXPENDITURES | 131,058.57 | 1,903,640.71 | 2,657,400.00 | 753,759.29 | 71.6 |
| | TOTAL FUND EXPENDITURES | 201,295.60 | 2,383,115.17 | 3,419,000.00 | 1,035,884.83 | 69.7 |
| | NET REVENUE OVER EXPENDITURES | ( 55,458.13) | 428,151.51 | .00 | ( 428,151.51) | .0 |

CITY OF HILDALE
BALANCE SHEET
APRIL 30, 2026

WASTEWATER FUND

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 82-11900 | CASH - COMBINED FUND | | 1,526,803.48 | |
| 82-13110 | DUE FROM OTHER GOVERNMENTS | | 85,166.98 | |
| 82-13111 | ACCOUNTS RECEIVABLE | | 123,004.54 | |
| 82-13135 | WASTEWATER CONTRACTS A/R | | 4,121.20 | |
| 82-13136 | ALLOWANCE FOR DOUBTFUL ACCOUNT | | ( 3,274.75) | |
| 82-13300 | DUE FROM OTHER FUNDS | | 677,762.00 | |
| 82-13305 | DUE FROM OTHER FUNDS (LOAN) | | 752,635.00 | |
| 82-16000 | ROU - LEASED LAND | | 58,512.68 | |
| 82-16110 | LAND | | 364,661.06 | |
| 82-16210 | BUILDINGS | | 1,185,508.76 | |
| 82-16310 | IMPROVEMENTS OTHER THAN BUILDI | | 1,583,497.17 | |
| 82-16510 | MACHINERY AND EQUIPMENT | | 135,717.68 | |
| 82-16610 | AUTOMOBILE AND TRUCKS | | 866,284.57 | |
| 82-16710 | SEWER TREATMENT PLANT | | 5,961,792.89 | |
| 82-16750 | CONSTRUCTION IN PROGRESS | | 106,216.98 | |
| 82-17500 | ACCUMULATED DEPRECIATION | | ( 6,653,296.27) | |
| 82-17510 | ACCUMULATED AMORTIZATION | | ( 17,553.75) | |
| | TOTAL ASSETS | | | 6,757,560.22 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 82-21311 | ACCOUNTS PAYABLE | | 4,166.25 | |
| 82-21320 | ACCRUED INTEREST PAYABLE | | 936.63 | |
| 82-21500 | COMPENSATED ABSENCES | | 10,067.79 | |
| 82-22000 | ROU- LEASE LIABILITY | | 41,867.85 | |
| 82-25100 | BONDS PAYABLE-1979 A ISSUE | | 681,928.00 | |
| 82-25150 | BONDS PAYABLE 2021 REFUNDING | | 1,269,000.00 | |
| | TOTAL LIABILITIES | | | 2,007,966.52 |
| | FUND EQUITY | | | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 82-29800 | BALANCE - BEGINNING OF YEAR | 2,960,082.90 | | |
| 82-29811 | RESERVE FUND - R&R | 224,454.19 | | |
| 82-29812 | IMPACT FEES - RESTRICTED | 1,582,970.26 | | |
| | REVENUE OVER EXPENDITURES - YTD | ( 17,913.65) | | |
| | BALANCE - CURRENT DATE | | 4,749,593.70 | |
| | TOTAL FUND EQUITY | | | 4,749,593.70 |
| | TOTAL LIABILITIES AND EQUITY | | | 6,757,560.22 |

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2026

WASTEWATER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | OPERATING REVENUES | | | | | |
| 82-37-160 | CONSTRUCTION REVENUE | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 82-37-311 | SERVICE CHARGES | 77,649.69 | 772,055.69 | 855,000.00 | 82,944.31 | 90.3 |
| 82-37-312 | SERVICE CHARGES - CPMCWID | 16,771.61 | 149,251.37 | 200,000.00 | 50,748.63 | 74.6 |
| 82-37-331 | CONNECTION CHARGES | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 82-37-332 | SERVICING CUSTOMER INSTALL | 2,544.38 | 8,558.17 | 10,000.00 | 1,441.83 | 85.6 |
| 82-37-411 | INTEREST | 4,118.88 | 58,876.51 | 55,000.00 | ( 3,876.51) | 107.1 |
| 82-37-451 | IMPACT FEE | .00 | 45,431.22 | 480,000.00 | 434,568.78 | 9.5 |
| 82-37-452 | IMPACT FEE - CPMCWID | .00 | 24,250.00 | 24,000.00 | ( 250.00) | 101.0 |
| | TOTAL OPERATING REVENUES | 101,084.56 | 1,058,422.96 | 1,644,000.00 | 585,577.04 | 64.4 |
| | NON-OPERATING REVENUES | | | | | |
| 82-38-102 | TRANSFERS FROM R&R RESERVE | .00 | .00 | 540,000.00 | 540,000.00 | .0 |
| 82-38-361 | LOAN PROCEEDS | .00 | .00 | 122,000.00 | 122,000.00 | .0 |
| 82-38-440 | SUNDRY NON-OPERATING REVENUE | .00 | .00 | 35,000.00 | 35,000.00 | .0 |
| 82-38-999 | CONTINGENCY | .00 | .00 | 400,000.00 | 400,000.00 | .0 |
| | TOTAL NON-OPERATING REVENUES | .00 | .00 | 1,097,000.00 | 1,097,000.00 | .0 |
| | TOTAL FUND REVENUE | 101,084.56 | 1,058,422.96 | 2,741,000.00 | 1,682,577.04 | 38.6 |

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2026

WASTEWATER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | OPERATING EXPENDITURES | | | | | |
| 82-41-210 | BOOKS, SUBSCR, & MEMBERSHIPS | .00 | 514.00 | 3,000.00 | 2,486.00 | 17.1 |
| 82-41-230 | TRAVEL | .00 | 3,653.99 | 4,200.00 | 546.01 | 87.0 |
| 82-41-235 | FOOD & REFRESHMENT | .00 | .00 | 500.00 | 500.00 | .0 |
| 82-41-250 | EQUIPMENT SUPPLIES & MAINT | .00 | 3,024.23 | 19,000.00 | 15,975.77 | 15.9 |
| 82-41-257 | FUEL | 382.78 | 1,994.49 | 5,400.00 | 3,405.51 | 36.9 |
| 82-41-260 | TOOLS & EQUIPMENT-NON CAPITAL | .00 | 283.38 | .00 | ( 283.38) | .0 |
| 82-41-273 | MAINTENANCE & SUPPLY - SYSTEM | 2,167.27 | 16,359.62 | 149,000.00 | 132,640.38 | 11.0 |
| 82-41-274 | MAINT & SUPPLY EQUIPMENT | 2,500.00 | 6,449.90 | 60,000.00 | 53,550.10 | 10.8 |
| 82-41-285 | POWER | 5,343.95 | 53,824.64 | 80,000.00 | 26,175.36 | 67.3 |
| 82-41-311 | ENGINEER | .00 | 49,208.04 | 35,000.00 | ( 14,208.04) | 140.6 |
| 82-41-314 | LABORATORY & TESTING | .00 | 946.00 | 3,000.00 | 2,054.00 | 31.5 |
| 82-41-315 | LEGAL - GENERAL | .00 | 350.00 | 2,500.00 | 2,150.00 | 14.0 |
| 82-41-330 | PUBLIC EDUCATION | .00 | .00 | 5,300.00 | 5,300.00 | .0 |
| 82-41-340 | SYSTEM CONSTRUCTION SERVICES | .00 | 34,015.25 | 540,000.00 | 505,984.75 | 6.3 |
| 82-41-341 | CONST-CUSTOMER'S INSTALLATION | 2,717.50 | 2,717.50 | 10,000.00 | 7,282.50 | 27.2 |
| | TOTAL OPERATING EXPENDITURES | 13,111.50 | 173,341.04 | 916,900.00 | 743,558.96 | 18.9 |
| | NON-OPERATING EXPENSES | | | | | |
| 82-42-560 | BAD DEBT EXPENSE | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 82-42-710 | LAND | 7,500.00 | 7,500.00 | 100,000.00 | 92,500.00 | 7.5 |
| 82-42-720 | BUILDINGS | .00 | 350,891.92 | 30,000.00 | ( 320,891.92) | 1169.6 |
| 82-42-742 | EQUIPMENT - FIELD | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 82-42-780 | RESERVE PURCHASES | .00 | 14,577.97 | 230,000.00 | 215,422.03 | 6.3 |
| 82-42-812 | PRINCIPAL ON BONDS - RDA B | .00 | .00 | 111,000.00 | 111,000.00 | .0 |
| 82-42-822 | INTEREST ON BONDS - RDA - B | .00 | 18,026.50 | 38,400.00 | 20,373.50 | 46.9 |
| 82-42-911 | TRANSFERS TO JOINT ADMIN FUND | 148,930.18 | 511,999.18 | 625,000.00 | 113,000.82 | 81.9 |
| 82-42-914 | TRANSFERS TO 2017 JMT RES FUND | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 82-42-960 | TRANSFERS TO RESERVE FUNDS | .00 | .00 | 2,700.00 | 2,700.00 | .0 |
| 82-42-990 | APPROPRIATION FOR FUND BALANCE | .00 | .00 | 237,000.00 | 237,000.00 | .0 |
| 82-42-999 | CONTINGENCY | .00 | .00 | 400,000.00 | 400,000.00 | .0 |
| | TOTAL NON-OPERATING EXPENSES | 156,430.18 | 902,995.57 | 1,824,100.00 | 921,104.43 | 49.5 |
| | TOTAL FUND EXPENDITURES | 169,541.68 | 1,076,336.61 | 2,741,000.00 | 1,664,663.39 | 39.3 |
| | NET REVENUE OVER EXPENDITURES | ( 68,457.12) | ( 17,913.65) | .00 | 17,913.65 | .0 |

CITY OF HILDALE
BALANCE SHEET
APRIL 30, 2026

GAS FUND

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 84-11900 | CASH - COMBINED FUND | | 377,353.25 | |
| 84-13111 | ACCOUNTS RECEIVABLE | | 129,809.02 | |
| 84-13135 | GAS CONTRACTS A/R | | 5,909.29 | |
| 84-13136 | ALLOWANCE FOR DOUBTFUL ACCOUNT | | ( 24,669.83) | |
| 84-13305 | DUE FROM OTHER FUNDS (LOAN) | | 412,999.34 | |
| 84-15100 | INVENTORY | | 5,021.00 | |
| 84-15611 | DEPOSITS | | 30,804.07 | |
| 84-16510 | MACHINERY AND EQUIPMENT | | 481,784.34 | |
| 84-16610 | AUTOMOBILE AND TRUCKS | | 416,862.44 | |
| 84-16750 | CONSTRUCTION IN PROGRESS | | 95,657.37 | |
| 84-17112 | DISTRIBUTION SYSTEM | | 2,128,612.00 | |
| 84-17500 | ACCUMULATED DEPRECIATION | | ( 2,086,735.38) | |
| | TOTAL ASSETS | | | 1,973,406.91 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 84-21311 | ACCOUNTS PAYABLE | | ( 58,418.12) | |
| 84-21371 | AZ SALES TAX PAYABLE | | ( 28,391.14) | |
| 84-21375 | SALES & USE TAX PAYABLE - UT | | 29,424.65 | |
| 84-21376 | ENERGY & USE TAX PAYABLE - HIL | | 1,777.57 | |
| 84-21500 | COMPENSATED ABSENCES | | 2,516.95 | |
| | TOTAL LIABILITIES | | | ( 53,090.09) |
| | FUND EQUITY | | | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 84-29800 | BALANCE - BEGINNING OF YEAR | 1,496,145.71 | | |
| 84-29811 | RESERVE FUND - R&R | 547,208.77 | | |
| | REVENUE OVER EXPENDITURES - YTD | ( 16,857.48) | | |
| | BALANCE - CURRENT DATE | | 2,026,497.00 | |
| | TOTAL FUND EQUITY | | | 2,026,497.00 |
| | TOTAL LIABILITIES AND EQUITY | | | 1,973,406.91 |

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2026

GAS FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | OPERATING REVENUES | | | | | |
| 84-37-111 | GAS SALES - METERED NAT GAS | 11,957.97 | 185,413.55 | 400,000.00 | 214,586.45 | 46.4 |
| 84-37-112 | GAS SALES - LIQUID PROPANE | 10,903.38 | 153,120.52 | 300,000.00 | 146,879.48 | 51.0 |
| 84-37-113 | GAS SALES - CYLINDER | 1,158.18 | 7,356.26 | 5,000.00 | ( 2,356.26) | 147.1 |
| 84-37-114 | GAS SALES - CYLINDER EXCHANGE | 20.00 | 217.69 | 5,000.00 | 4,782.31 | 4.4 |
| 84-37-115 | GAS SALES - CC METERED NAT GAS | 18,751.37 | 154,018.61 | 250,000.00 | 95,981.39 | 61.6 |
| 84-37-121 | NATURAL GAS SALES - FLAT RATE | 3,251.55 | 31,991.85 | 50,000.00 | 18,008.15 | 64.0 |
| 84-37-122 | PROPANE GAS - FLAT RATE | 4,447.07 | 43,471.51 | 25,000.00 | ( 18,471.51) | 173.9 |
| 84-37-160 | CONSTRUCTION REVENUE | 3,195.56 | 48,406.19 | 75,000.00 | 26,593.81 | 64.5 |
| 84-37-331 | CONNECTION CHARGES | 210.00 | 3,009.85 | 9,000.00 | 5,990.15 | 33.4 |
| 84-37-411 | INTEREST | 1,147.45 | 37,562.10 | 40,000.00 | 2,437.90 | 93.9 |
| 84-37-412 | PENALTIES | 967.16 | 4,615.17 | 20,000.00 | 15,384.83 | 23.1 |
| | TOTAL OPERATING REVENUES | 56,009.69 | 669,183.30 | 1,179,000.00 | 509,816.70 | 56.8 |
| | NON-OPERATING REVENUES | | | | | |
| 84-38-102 | TRANSFERS FROM R&R RESERVE | .00 | .00 | 235,000.00 | 235,000.00 | .0 |
| 84-38-316 | INTRAGOVERNMENTAL GRANTS | .00 | .00 | 650,000.00 | 650,000.00 | .0 |
| 84-38-999 | CONTINGENCY | .00 | .00 | 200,000.00 | 200,000.00 | .0 |
| | TOTAL NON-OPERATING REVENUES | .00 | .00 | 1,085,000.00 | 1,085,000.00 | .0 |
| | TOTAL FUND REVENUE | 56,009.69 | 669,183.30 | 2,264,000.00 | 1,594,816.70 | 29.6 |

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2026

GAS FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | OPERATING EXPENDITURES | | | | | |
| 84-41-140 | BENEFITS-OTHER | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 84-41-210 | BOOKS, SUBSCR, & MEMBERSHIPS | .00 | 6,725.24 | 4,000.00 | ( 2,725.24) | 168.1 |
| 84-41-230 | TRAVEL & TRAINING | 1,656.45 | 5,173.12 | 10,000.00 | 4,826.88 | 51.7 |
| 84-41-235 | FOOD & REFRESHMENT | 193.53 | 193.53 | 500.00 | 306.47 | 38.7 |
| 84-41-250 | EQUIPMENT SUPPLIES & MAINT | 199.98 | 7,989.85 | 15,000.00 | 7,010.15 | 53.3 |
| 84-41-257 | FUEL | 168.36 | 1,552.55 | 3,500.00 | 1,947.45 | 44.4 |
| 84-41-260 | TOOLS & EQUIPMENT-NON CAPITAL | 1,829.87 | 5,462.47 | 18,000.00 | 12,537.53 | 30.4 |
| 84-41-273 | MAINT & SUPPLY SYSTEM | 890.73 | 20,456.98 | 64,500.00 | 44,043.02 | 31.7 |
| 84-41-285 | POWER | 72.86 | 951.08 | 2,500.00 | 1,548.92 | 38.0 |
| 84-41-311 | ENGINEER | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 84-41-315 | LEGAL - GENERAL | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 84-41-330 | PUBLIC EDUCATION | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 84-41-340 | SYSTEM CONSTRUCTION SERVICES | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 84-41-341 | CONST-CUSTOMER'S INSTALLATION | .00 | 3,277.00 | 50,000.00 | 46,723.00 | 6.6 |
| 84-41-431 | NATURAL GAS COMMODITY SUPPLY | .00 | 145,550.39 | 280,000.00 | 134,449.61 | 52.0 |
| 84-41-432 | PROPANE GAS COMMODITY SUPPLY | 12,059.90 | 102,644.31 | 100,000.00 | ( 2,644.31) | 102.6 |
| 84-41-434 | NAT GAS COMMODITY TRANSPORT | .00 | 33,678.42 | 100,000.00 | 66,321.58 | 33.7 |
| 84-41-510 | INSURANCE | 3,476.74 | 36,635.22 | 40,000.00 | 3,364.78 | 91.6 |
| 84-41-580 | RENT OR LEASE | 100.00 | 2,304.88 | 4,900.00 | 2,595.12 | 47.0 |
| 84-41-743 | EQUIPMENT - VEHICLE | .00 | 969.84 | .00 | ( 969.84) | .0 |
| | TOTAL OPERATING EXPENDITURES | 20,648.42 | 373,564.88 | 724,400.00 | 350,835.12 | 51.6 |
| | NON-OPERATING EXPENDITURES | | | | | |
| 84-42-560 | BAD DEBT EXPENSE | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| 84-42-710 | LAND | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 84-42-750 | SP PROJECTS CAPITAL | .00 | .00 | 650,000.00 | 650,000.00 | .0 |
| 84-42-780 | RESERVE PURCHASES | .00 | .00 | 235,000.00 | 235,000.00 | .0 |
| 84-42-911 | TRANSFERS TO JOINT ADMIN FUND | 83,400.90 | 312,475.90 | 350,000.00 | 37,524.10 | 89.3 |
| 84-42-914 | TRANSFERS TO 2017 JMT RES FUND | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 84-42-960 | TRANSFERS TO RESERVE FUNDS | .00 | .00 | 83,600.00 | 83,600.00 | .0 |
| 84-42-999 | CONTINGENCY | .00 | .00 | 200,000.00 | 200,000.00 | .0 |
| | TOTAL NON-OPERATING EXPENDITURES | 83,400.90 | 312,475.90 | 1,539,600.00 | 1,227,124.10 | 20.3 |
| | TOTAL FUND EXPENDITURES | 104,049.32 | 686,040.78 | 2,264,000.00 | 1,577,959.22 | 30.3 |
| | NET REVENUE OVER EXPENDITURES | ( 48,039.63) | ( 16,857.48) | .00 | 16,857.48 | .0 |

CITY OF HILDALE
BALANCE SHEET
APRIL 30, 2026

89 FUND COLO CITY FIBER DEPT

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 89-11900 | CASH - COMBINED FUND | | 2,354.12 | |
| | TOTAL ASSETS | | | 2,354.12 |
| | LIABILITIES AND EQUITY | | | |
| | FUND EQUITY | | | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 89-29800 | BALANCE - BEGINNING OF YEAR | 1,901.68 | | |
| | REVENUE OVER EXPENDITURES - YTD | 452.44 | | |
| | BALANCE - CURRENT DATE | | 2,354.12 | |
| | TOTAL FUND EQUITY | | | 2,354.12 |
| | TOTAL LIABILITIES AND EQUITY | | | 2,354.12 |

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2026

89 FUND COLO CITY FIBER DEPT

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | OPERATING EXPENDITURES | | | | | |
| 89-41-273 | MAINT & SUPPLY SYSTEM | .00 | ( 452.44) | .00 | 452.44 | .0 |
| | TOTAL OPERATING EXPENDITURES | .00 | ( 452.44) | .00 | 452.44 | .0 |
| | TOTAL FUND EXPENDITURES | .00 | ( 452.44) | .00 | 452.44 | .0 |
| | NET REVENUE OVER EXPENDITURES | .00 | 452.44 | .00 | ( 452.44) | .0 |

CITY OF HILDALE
BALANCE SHEET
APRIL 30, 2026

90 FUND HILDALE CITY FIBER DEP

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 90-11900 | CASH - COMBINED FUND | | 85,115.24 | |
| 90-13111 | ACCOUNTS RECEIVABLE | | 340.99 | |
| | TOTAL ASSETS | | | 85,456.23 |
| | LIABILITIES AND EQUITY | | | |
| | FUND EQUITY | | | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 90-29800 | BALANCE - BEGINNING OF YEAR | 83,579.64 | | |
| | REVENUE OVER EXPENDITURES - YTD | 1,876.59 | | |
| | BALANCE - CURRENT DATE | | 85,456.23 | |
| | TOTAL FUND EQUITY | | | 85,456.23 |
| | TOTAL LIABILITIES AND EQUITY | | | 85,456.23 |

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2026

90 FUND HILDALE CITY FIBER DEP

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | OPERATING REVENUES | | | | | |
| 90-37-111 | FIBER SALES | 340.99 | 3,409.90 | 3,000.00 | ( 409.90) | 113.7 |
| 90-37-332 | CONSTRUCTION | .00 | .00 | 500.00 | 500.00 | .0 |
| 90-37-412 | PENALTIES | .00 | .00 | 50.00 | 50.00 | .0 |
| | TOTAL OPERATING REVENUES | 340.99 | 3,409.90 | 3,550.00 | 140.10 | 96.1 |
| | TOTAL FUND REVENUE | 340.99 | 3,409.90 | 3,550.00 | 140.10 | 96.1 |

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2026

90 FUND HILDALE CITY FIBER DEP

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | OPERATING EXPENDITURES | | | | | |
| 90-41-260 | TOOLS & EQUIPMENT-NON CAPITAL | .00 | 334.63 | 1,000.00 | 665.37 | 33.5 |
| 90-41-273 | MAINT & SUPPLY SYSTEM | .00 | 97.99 | 1,000.00 | 902.01 | 9.8 |
| 90-41-319 | CONTINGENCY | .00 | 100.69 | 350.00 | 249.31 | 28.8 |
| 90-41-580 | RENT OR LEASE | 100.00 | 1,000.00 | 1,200.00 | 200.00 | 83.3 |
| | TOTAL OPERATING EXPENDITURES | 100.00 | 1,533.31 | 3,550.00 | 2,016.69 | 43.2 |
| | TOTAL FUND EXPENDITURES | 100.00 | 1,533.31 | 3,550.00 | 2,016.69 | 43.2 |
| | NET REVENUE OVER EXPENDITURES | 240.99 | 1,876.59 | .00 | ( 1,876.59) | .0 |

CITY OF HILDALE
BALANCE SHEET
APRIL 30, 2026

GENERAL FIXED ASSETS

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 91-16000 | ROU - LEASED VEHICLES | | 374,866.48 | |
| 91-16110 | LAND | | 189,093.40 | |
| 91-16210 | BUILDINGS | | 955,104.00 | |
| 91-16310 | IMPROVEMENTS OTHER THAN BUILDI | | 2,181,077.15 | |
| 91-16315 | STREET IMPROVEMENTS | | 2,593,231.79 | |
| 91-16410 | OFFICE FURNITURE AND EQUIPMENT | | 45,913.83 | |
| 91-16510 | MACHINERY AND EQUIPMENT | | 327,336.79 | |
| 91-16515 | PUBLIC SAFETY EQUIPMENT | | 347,142.13 | |
| 91-16610 | AUTOMOBILES AND TRUCKS | | 1,580,427.79 | |
| 91-16750 | CONSTRUCTION IN PROGRESS | | 466,240.78 | |
| | TOTAL ASSETS | | | 9,060,434.14 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 91-22000 | ROU - LEASE LIABILITY | | 276,301.33 | |
| | TOTAL LIABILITIES | | | 276,301.33 |
| | FUND EQUITY | | | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 91-29800 | BEGINNING OF YEAR | 8,784,132.81 | | |
| | BALANCE - CURRENT DATE | | 8,784,132.81 | |
| | TOTAL FUND EQUITY | | | 8,784,132.81 |
| | TOTAL LIABILITIES AND EQUITY | | | 9,060,434.14 |

CITY OF HILDALE
BALANCE SHEET
APRIL 30, 2026

GENERAL LONG-TERM DEBT

| | | | |
|---|---|---|---|
| | ASSETS | | |
| 95-18100 | FUNDS TO BE PROVIDED | 416,000.00 | |
| | TOTAL ASSETS | | 416,000.00 |
| | LIABILITIES AND EQUITY | | |
| | LIABILITIES | | |
| 95-25260 | BONDS PAYABLE - 2015 FIRE EQ. | 79,000.00 | |
| 95-25265 | BOND PAYABLE - CIB BOND 2018 | 337,000.00 | |
| | TOTAL LIABILITIES | | 416,000.00 |
| | TOTAL LIABILITIES AND EQUITY | | 416,000.00 |

Report Criteria:
Invoices with totals above $0 included.
Paid and unpaid invoices included.

| Vendor Name | Invoice Number | Description | Invoice Date | Extended Price | Segment Fund | GL Account and Title |
|---|---|---|---|---|---|---|
| **0111750** | | | | | | |
| CUSTOMER DEPOSIT RE | 3164201 04292 | 3164201 CUSTOMER OVERPAYMENT | 04/29/2026 | 57.28 | COMBINED CASH | 01-11750 CASH - CLEARI |
| CUSTOMER DEPOSIT RE | 3844660 05112 | 3844660 CUSTOMER OVERPAYMENT | 05/11/2026 | 516.66 | COMBINED CASH | 01-11750 CASH - CLEARI |
| CUSTOMER DEPOSIT RE | 6023500 05182 | 6023500 CUSTOMER OVERPAYMENT | 05/18/2026 | 214.96 | COMBINED CASH | 01-11750 CASH - CLEARI |
| Total 0111750: | | | | 788.90 | | |
| **1121312** | | | | | | |
| ARIZONA STRIP LANDFIL | COLL 0426 | LANDFILL SERVICES | 05/11/2026 | 41,307.39 | GENERAL FUND | 11-21312 DUE TO AZ ST |
| Total 1121312: | | | | 41,307.39 | | |
| **1141110** | | | | | | |
| TOWN OF COLORADO CI | 11780 | GF PAYROLL | 04/23/2026 | 1,976.85 | GENERAL FUND | 11-41-110 SALARIES-PE |
| TOWN OF COLORADO CI | 11809 | GF PAYROLL | 05/07/2026 | 1,984.44 | GENERAL FUND | 11-41-110 SALARIES-PE |
| Total 1141110: | | | | 3,961.29 | | |
| **1141115** | | | | | | |
| TOWN OF COLORADO CI | 11780 | GF CITY RECORDER | 04/23/2026 | 996.00 | GENERAL FUND | 11-41-115 RECORDER |
| TOWN OF COLORADO CI | 11809 | GF CITY RECORDER | 05/07/2026 | 996.00 | GENERAL FUND | 11-41-115 RECORDER |
| Total 1141115: | | | | 1,992.00 | | |
| **1141117** | | | | | | |
| SINTONIA INC | 2024-003 | CITY ATTORNEY - MAY 2025 - 33% GF | 05/02/2026 | 1,650.00 | GENERAL FUND | 11-41-117 ATTORNEY |
| SINTONIA INC | 2024-004 | CITY ATTORNEY - JUNE 2025 - 33% G | 05/02/2026 | 1,650.00 | GENERAL FUND | 11-41-117 ATTORNEY |
| SINTONIA INC | 2024-005 | CITY ATTORNEY - JULY 2025 - 33% GF | 05/02/2026 | 1,650.00 | GENERAL FUND | 11-41-117 ATTORNEY |
| SINTONIA INC | 2026-006 | CITY ATTORNEY - AUG 2025 - 33% GF | 05/02/2026 | 1,650.00 | GENERAL FUND | 11-41-117 ATTORNEY |
| SINTONIA INC | 2026-007 | CITY ATTORNEY - SEPT 2025 - 33% G | 05/02/2026 | 1,650.00 | GENERAL FUND | 11-41-117 ATTORNEY |
| SINTONIA INC | 2026-008 | CITY ATTORNEY - OCT 2025 - 33% GF | 05/02/2026 | 1,650.00 | GENERAL FUND | 11-41-117 ATTORNEY |
| SINTONIA INC | 2026-009 | CITY ATTORNEY - NOV 2025 - 33% GF | 05/02/2026 | 1,650.00 | GENERAL FUND | 11-41-117 ATTORNEY |
| SINTONIA INC | 2026-010 | CITY ATTORNEY - DEC 2025 - 33% GF | 05/02/2026 | 1,650.00 | GENERAL FUND | 11-41-117 ATTORNEY |
| SINTONIA INC | 2026-011 | CITY ATTORNEY - JAN 2026 - 33% GF | 05/02/2026 | 1,650.00 | GENERAL FUND | 11-41-117 ATTORNEY |
| SINTONIA INC | 2026-012 | CITY ATTORNEY - FEB 2026 - 33% GF | 05/02/2026 | 1,650.00 | GENERAL FUND | 11-41-117 ATTORNEY |
| SINTONIA INC | 2026-013 | CITY ATTORNEY - MAR 2026 - 33% GF | 05/02/2026 | 1,650.00 | GENERAL FUND | 11-41-117 ATTORNEY |
| SINTONIA INC | 2026-014 | CITY ATTORNEY - APR 2026 - 33% GF | 05/02/2026 | 1,650.00 | GENERAL FUND | 11-41-117 ATTORNEY |
| Total 1141117: | | | | 19,800.00 | | |
| **1141130** | | | | | | |
| TOWN OF COLORADO CI | 11780 | GF PAYROLL TAXES | 04/23/2026 | 273.42 | GENERAL FUND | 11-41-130 PAYROLL TAX |
| TOWN OF COLORADO CI | 11809 | GF PAYROLL TAXES | 05/07/2026 | 274.78 | GENERAL FUND | 11-41-130 PAYROLL TAX |
| Total 1141130: | | | | 548.20 | | |
| **1141140** | | | | | | |
| TOWN OF COLORADO CI | 11780 | GF BENEFITS | 04/23/2026 | 1,256.58 | GENERAL FUND | 11-41-140 BENEFITS-OT |
| TOWN OF COLORADO CI | 11809 | GF BENEFITS | 05/07/2026 | 448.91 | GENERAL FUND | 11-41-140 BENEFITS-OT |
| Total 1141140: | | | | 1,705.50 | | |
| **1141210** | | | | | | |
| ZION'S BANK | 0426 OS | Canva Subscription | 03/31/2026 | 149.90 | GENERAL FUND | 11-41-210 BOOKS, SUBS |

| Vendor Name | Invoice Number | Description | Invoice Date | Extended Price | Segment Fund | GL Account and Title |
|---|---|---|---|---|---|---|
| ICC CODIFICATION, INC | 50964 | HILDALE CITY CODE UPDATE | 05/13/2026 | 595.00 | GENERAL FUND | 11-41-210 BOOKS, SUBS |
| Total 1141210: | | | | 744.90 | | |
| **1141230** | | | | | | |
| ZION'S BANK | 0426 DJ | Flemings - Accidental Charge Refunded | 04/02/2026 | 311.91 | GENERAL FUND | 11-41-230 TRAVEL & TRA |
| ZION'S BANK | 0426 OS | UT Municipal Clerks Conf. | 03/31/2026 | 125.00 | GENERAL FUND | 11-41-230 TRAVEL & TRA |
| ZION'S BANK | 0426 OS | UVU - UT Data Governance Summit Trn | 03/31/2026 | 75.00 | GENERAL FUND | 11-41-230 TRAVEL & TRA |
| Total 1141230: | | | | 511.91 | | |
| **1141240** | | | | | | |
| BASIC AMERICAN SUPPL | 778455 | GROUND SWITCH FOR LIGHTS IN MA | 04/30/2026 | 2.69 | GENERAL FUND | 11-41-240 OFFICE EXPE |
| ZION TROPHIES AND AW | 2202 | COMMUNITY RECOGNITION PLAQUE | 05/01/2026 | 40.00 | GENERAL FUND | 11-41-240 OFFICE EXPE |
| Total 1141240: | | | | 42.69 | | |
| **1141241** | | | | | | |
| LES OLSON COMPANY | EA1689196 | MAINTENANCE CONTRACT - 25% AD | 05/18/2026 | 65.23 | GENERAL FUND | 11-41-241 COPIER & PRI |
| Total 1141241: | | | | 65.23 | | |
| **1141242** | | | | | | |
| TOWN OF COLORADO CI | 11780 | Admin Fee | 04/23/2026 | 173.47 | GENERAL FUND | 11-41-242 PAYROLL FEE |
| TOWN OF COLORADO CI | 11809 | Admin Fee | 05/07/2026 | 145.98 | GENERAL FUND | 11-41-242 PAYROLL FEE |
| Total 1141242: | | | | 319.45 | | |
| **1141257** | | | | | | |
| TOWN OF COLORADO CI | 11807 | Gasoline Used from Public Works - Admi | 05/06/2026 | 388.85 | GENERAL FUND | 11-41-257 FUEL |
| Total 1141257: | | | | 388.85 | | |
| **1141271** | | | | | | |
| ZION'S BANK | 0426 OS | Amazon - Office Supplies - Hildale City | 03/31/2026 | 39.45 | GENERAL FUND | 11-41-271 MAINT & SUPP |
| Brady Industries | 11676177 | KleenLine 2-Ply Small Core Bath Tissue | 05/08/2026 | 113.10 | GENERAL FUND | 11-41-271 MAINT & SUPP |
| GREGCO SUPPLY INC | 20021 | AUTOMATIC DOOR SERVICE FOR HC | 05/04/2026 | 137.50 | GENERAL FUND | 11-41-271 MAINT & SUPP |
| Total 1141271: | | | | 290.05 | | |
| **1141274** | | | | | | |
| TODD DUTSON | 0453 | AC UNIT REPAIR FOR HILDALE CITY B | 04/23/2026 | 425.00 | GENERAL FUND | 11-41-274 MAINT & SUPP |
| Total 1141274: | | | | 425.00 | | |
| **1141280** | | | | | | |
| HILDALE CITY UTILITIES | 6077001-0426 | CITY HALL UTILITIES - 33% Admin - Spl | 05/08/2026 | 97.66 | GENERAL FUND | 11-41-280 UTILITIES |
| HILDALE CITY UTILITIES | 6231904-0426 | INNOVATION CENTER UTILITIES | 05/08/2026 | 221.92 | GENERAL FUND | 11-41-280 UTILITIES |
| Total 1141280: | | | | 319.58 | | |
| **1141285** | | | | | | |
| GARKANE ENERGY | 1711203 0526 | INNOVATION CENTER POWER | 05/15/2026 | 109.74 | GENERAL FUND | 11-41-285 POWER |
| GARKANE ENERGY | 1772500 0526 | CITY HALL POWER 33% - ADMIN | 05/15/2026 | 153.41 | GENERAL FUND | 11-41-285 POWER |
| Total 1141285: | | | | 263.15 | | |

| Vendor Name | Invoice Number | Description | Invoice Date | Extended Price | Segment Fund | GL Account and Title |
|---|---|---|---|---|---|---|
| **1141287** | | | | | | |
| SOUTH CENTRAL COMM | 8297800 0526 | CITY HALL PHONES & FAX LINES - 33 | 05/01/2026 | 321.14 | GENERAL FUND | 11-41-287 TELEPHONE |
| VERIZON WIRELESS | 6141100412 | WIRELESS SERVICE - ADMIN 57% | 04/14/2026 | 151.36 | GENERAL FUND | 11-41-287 TELEPHONE |
| Total 1141287: | | | | 472.50 | | |
| **1141310** | | | | | | |
| PAT WALKER CONSULTI | 2026-035 | Professional Accounting Services (BILL, | 05/11/2026 | 1,296.72 | GENERAL FUND | 11-41-310 PROFESSION |
| KCHM LLC | 5664 | PROFESSIONAL ACCOUNTING SERVI | 05/22/2026 | 2,428.12 | GENERAL FUND | 11-41-310 PROFESSION |
| Total 1141310: | | | | 3,724.84 | | |
| **1141313** | | | | | | |
| SQUIRE & COMPANY, PC | 291215 | FY25 Audit Progress Billing - 33% GF | 03/31/2026 | 7,425.00 | GENERAL FUND | 11-41-313 AUDITOR |
| SQUIRE & COMPANY, PC | 296264 | FY25 Audit Progress Billing - 33% GF | 04/30/2026 | 825.00 | GENERAL FUND | 11-41-313 AUDITOR |
| SQUIRE & COMPANY, PC | 46275 | FY25 Audit Progress Billing - 33% GF | 02/28/2026 | 2,805.00 | GENERAL FUND | 11-41-313 AUDITOR |
| Total 1141313: | | | | 11,055.00 | | |
| **1141316** | | | | | | |
| EXECUTECH UTAH, INC. | AZ-250630 | IT MANGEMENT SERVICES ADMIN 30 | 04/15/2026 | 1,311.00 | GENERAL FUND | 11-41-316 INFORMATION |
| EXECUTECH UTAH, INC. | AZ-250631 | OFFICE 365 G3 GCC (GOVERNMENT) | 04/15/2026 | 246.34 | GENERAL FUND | 11-41-316 INFORMATION |
| Total 1141316: | | | | 1,557.34 | | |
| **1141318** | | | | | | |
| CASELLE, INC. | 19017 | 10% ADMIN - SPLIT DISTRIBUTION | 05/01/2026 | 200.50 | GENERAL FUND | 11-41-318 INFORMATION |
| Total 1141318: | | | | 200.50 | | |
| **1141510** | | | | | | |
| WCF | 8338007 | WORKERS COMP. INSUR. - 20% GF | 05/01/2026 | 80.57 | GENERAL FUND | 11-41-510 INSURANCE |
| Total 1141510: | | | | 80.57 | | |
| **1142110** | | | | | | |
| TOWN OF COLORADO CI | 11780 | COURT PAYROLL | 04/23/2026 | 1,818.47 | GENERAL FUND | 11-42-110 SALARIES-PE |
| TOWN OF COLORADO CI | 11809 | COURT PAYROLL | 05/07/2026 | 1,858.50 | GENERAL FUND | 11-42-110 SALARIES-PE |
| Total 1142110: | | | | 3,676.97 | | |
| **1142130** | | | | | | |
| TOWN OF COLORADO CI | 11780 | COURT PAYROLL TAX & BENEFITS | 04/23/2026 | 777.17 | GENERAL FUND | 11-42-130 PAYROLL TAX |
| TOWN OF COLORADO CI | 11809 | COURT PAYROLL TAX & BENEFITS | 05/07/2026 | 328.93 | GENERAL FUND | 11-42-130 PAYROLL TAX |
| Total 1142130: | | | | 1,106.10 | | |
| **1142310** | | | | | | |
| RYAN D. STOUT | 225100122 | PUBLIC DEFENDER FEES - CASE# 22 | 05/15/2026 | 355.00 | GENERAL FUND | 11-42-310 PROFESSION |
| RYAN D. STOUT | 241100015 | PUBLIC DEFENDER FEES - CASE# 241 | 05/15/2026 | 70.00 | GENERAL FUND | 11-42-310 PROFESSION |
| RYAN D. STOUT | 251100019 | PUBLIC DEFENDER FEES - CASE# 251 | 05/15/2026 | 305.00 | GENERAL FUND | 11-42-310 PROFESSION |
| RYAN D. STOUT | 251100022 | PUBLIC DEFENDER FEES - CASE# 251 | 05/15/2026 | 420.00 | GENERAL FUND | 11-42-310 PROFESSION |
| TYLER BONZO | 04282026 | PROSECUTION IN HILDALE JUSTICE | 04/28/2026 | 1,300.00 | GENERAL FUND | 11-42-310 PROFESSION |
| TYLER BONZO | 042826 | PROSECUTION IN HILDALE JUSTICE | 04/28/2026 | 1,300.00 | GENERAL FUND | 11-42-310 PROFESSION |
| Chris W. Burow | 1565 | UT STATE CERTIFIED COURT INTERP | 04/30/2026 | 81.00 | GENERAL FUND | 11-42-310 PROFESSION |
| Total 1142310: | | | | 3,831.00 | | |

| Vendor Name | Invoice Number | Description | Invoice Date | Extended Price | Segment Fund | GL Account and Title |
|---|---|---|---|---|---|---|
| **1142550** | | | | | | |
| UTAH STATE TREASURE | TC-55 0426 | COURT SURCHARGES APR 2026 | 05/04/2026 | 4,666.19 | GENERAL FUND | 11-42-550 FINES, SURCH |
| Total 1142550: | | | | 4,666.19 | | |
| **1143980** | | | | | | |
| TOWN OF COLORADO CI | 11800 | POLICE SERVICE IGA | 05/01/2026 | 34,098.00 | GENERAL FUND | 11-43-980 INTRA-GOVT C |
| Total 1143980: | | | | 34,098.00 | | |
| **1144810** | | | | | | |
| Flagstar Public Funding Co | 500491001202 | AMBULANCE LOAN PAYMENT | 05/14/2026 | 17,950.88 | GENERAL FUND | 11-44-810 FD BEMS GRA |
| Total 1144810: | | | | 17,950.88 | | |
| **1144811** | | | | | | |
| FIRST RESPONDERS FIR | HILDALE CITY- | 24/7 Support, Training, Therapy | 04/19/2026 | 1,450.00 | GENERAL FUND | 11-44-811 FD ASSISTANC |
| Total 1144811: | | | | 1,450.00 | | |
| **1144850** | | | | | | |
| DE LAGE LADEN FINANC | 597209578 | TAHOE - FIRST RESPONDER VEHICLE | 05/19/2026 | 2,724.00 | GENERAL FUND | 11-44-850 DEBT SERVIC |
| Total 1144850: | | | | 2,724.00 | | |
| **1144980** | | | | | | |
| COLORADO CITY FIRE D | 2526090 | FIRE DEPT IGA MAY 2026 | 05/01/2026 | 7,583.34 | GENERAL FUND | 11-44-980 INTRA-GOVT C |
| Total 1144980: | | | | 7,583.34 | | |
| **1145110** | | | | | | |
| TOWN OF COLORADO CI | 11780 | BLDG PAYROLL | 04/23/2026 | 766.56 | GENERAL FUND | 11-45-110 SALARIES-PE |
| TOWN OF COLORADO CI | 11809 | BLDG PAYROLL | 05/07/2026 | 776.74 | GENERAL FUND | 11-45-110 SALARIES-PE |
| Total 1145110: | | | | 1,543.30 | | |
| **1146980** | | | | | | |
| TOWN OF COLORADO CI | 11799 | TOCC DISPATCH IGA MONTHLY PMT | 05/01/2026 | 11,398.00 | GENERAL FUND | 11-46-980 INTRA-GOVT C |
| Total 1146980: | | | | 11,398.00 | | |
| **1147110** | | | | | | |
| TOWN OF COLORADO CI | 11780 | PUBLIC WRKS STREETS PAYROLL | 04/23/2026 | 3,220.48 | GENERAL FUND | 11-47-110 SALARIES-PE |
| TOWN OF COLORADO CI | 11809 | PUBLIC WRKS STREETS PAYROLL | 05/07/2026 | 960.58 | GENERAL FUND | 11-47-110 SALARIES-PE |
| Total 1147110: | | | | 4,181.05 | | |
| **1147130** | | | | | | |
| TOWN OF COLORADO CI | 11780 | PUBLIC WRKS STREETS PAYROLL TA | 04/23/2026 | 238.29 | GENERAL FUND | 11-47-130 PAYROLL TAX |
| TOWN OF COLORADO CI | 11809 | PUBLIC WRKS STREETS PAYROLL TA | 05/07/2026 | 71.94 | GENERAL FUND | 11-47-130 PAYROLL TAX |
| Total 1147130: | | | | 310.23 | | |
| **1147140** | | | | | | |
| TOWN OF COLORADO CI | 11780 | PUBLIC WRKS PAYROLL BENEFITS | 04/23/2026 | 1,279.99 | GENERAL FUND | 11-47-140 BENEFITS-OT |
| TOWN OF COLORADO CI | 11809 | PUBLIC WRKS PAYROLL BENEFITS | 05/07/2026 | 124.46 | GENERAL FUND | 11-47-140 BENEFITS-OT |

| Vendor Name | Invoice Number | Description | Invoice Date | Extended Price | Segment Fund | GL Account and Title |
|---|---|---|---|---|---|---|
| Total 1147140: | | | | 1,404.45 | | |
| **1147257** | | | | | | |
| TOWN OF COLORADO CI | 11807 | Gasoline Used from Public Works - Stree | 05/06/2026 | 182.25 | GENERAL FUND | 11-47-257 FUEL |
| TOWN OF COLORADO CI | 11807 | Administration Fee | 05/06/2026 | 11.89 | GENERAL FUND | 11-47-257 FUEL |
| Total 1147257: | | | | 194.14 | | |
| **1147286** | | | | | | |
| GARKANE ENERGY | 1790000 0526 | Street Lights Power | 05/15/2026 | 489.71 | GENERAL FUND | 11-47-286 STREET LIGHT |
| Total 1147286: | | | | 489.71 | | |
| **1148110** | | | | | | |
| TOWN OF COLORADO CI | 11780 | PUBLIC WORKS PARKS | 04/23/2026 | 1,927.20 | GENERAL FUND | 11-48-110 SALARIES-PE |
| TOWN OF COLORADO CI | 11809 | PUBLIC WORKS PARKS | 05/07/2026 | 1,927.20 | GENERAL FUND | 11-48-110 SALARIES-PE |
| Total 1148110: | | | | 3,854.40 | | |
| **1148130** | | | | | | |
| TOWN OF COLORADO CI | 11780 | PUBLIC WORKS PARKS TAXES | 04/23/2026 | 147.43 | GENERAL FUND | 11-48-130 PAYROLL TAX |
| TOWN OF COLORADO CI | 11809 | PUBLIC WORKS PARKS TAXES | 05/07/2026 | 147.43 | GENERAL FUND | 11-48-130 PAYROLL TAX |
| Total 1148130: | | | | 294.86 | | |
| **1148140** | | | | | | |
| TOWN OF COLORADO CI | 11780 | PUBLIC WORKS PARKS BENEFITS | 04/23/2026 | 256.05 | GENERAL FUND | 11-48-140 BENEFITS-OT |
| TOWN OF COLORADO CI | 11809 | PUBLIC WORKS PARKS BENEFITS | 05/07/2026 | 256.05 | GENERAL FUND | 11-48-140 BENEFITS-OT |
| Total 1148140: | | | | 512.10 | | |
| **1148230** | | | | | | |
| UTAH NURSERY AND LA | 19472 | MEMBERSHIP DUES 2026 | 05/01/2026 | 200.00 | GENERAL FUND | 11-48-230 TRAVEL, MEET |
| Total 1148230: | | | | 200.00 | | |
| **1148272** | | | | | | |
| ZION'S BANK | 0426 OS | Amazon - Bathroom Supplies for Parks | 03/31/2026 | 24.59 | GENERAL FUND | 11-48-272 MAINT & SUPP |
| ZION'S BANK | 0426 OS | Amazon Refund - Bathroom Supplies for | 03/31/2026 | 24.59- | GENERAL FUND | 11-48-272 MAINT & SUPP |
| ZION'S BANK | 0426 OS | Amazon - Bathroom Supplies for Parks | 03/31/2026 | 13.71 | GENERAL FUND | 11-48-272 MAINT & SUPP |
| Total 1148272: | | | | 13.71 | | |
| **1148273** | | | | | | |
| ZION'S BANK | 0426 OS | Sprinkler Supply - Sprinkler parts for Par | 03/31/2026 | 95.04 | GENERAL FUND | 11-48-273 MAINT & SUPP |
| ZION'S BANK | 0426 OS | Standard Plumbing - Blades for Lawn Mo | 03/31/2026 | 145.29 | GENERAL FUND | 11-48-273 MAINT & SUPP |
| ZION'S BANK | 0426 OS | Chevron - Park Maintenance | 03/31/2026 | 28.89 | GENERAL FUND | 11-48-273 MAINT & SUPP |
| Sprinkler Supply Company | X78768 | SPRINKLERS FOR MAXWELL PARK | 04/06/2026 | 367.47 | GENERAL FUND | 11-48-273 MAINT & SUPP |
| Total 1148273: | | | | 636.69 | | |
| **1148280** | | | | | | |
| HILDALE CITY UTILITIES | 6217001-0426 | MAXWELL PARK UTILITIES | 05/08/2026 | 512.77 | GENERAL FUND | 11-48-280 UTILITIES |
| Total 1148280: | | | | 512.77 | | |

| Vendor Name | Invoice Number | Description | Invoice Date | Extended Price | Segment Fund | GL Account and Title |
|---|---|---|---|---|---|---|
| **1148285** | | | | | | |
| GARKANE ENERGY | 1684200 0526 | MAXWELL PARK POWER | 05/15/2026 | 294.93 | GENERAL FUND | 11-48-285 POWER |
| Total 1148285: | | | | 294.93 | | |
| **1148287** | | | | | | |
| SOUTH CENTRAL COMM | 16343900 0526 | MAXWELL PARK INTERNET | 05/01/2026 | 208.18 | GENERAL FUND | 11-48-287 TELEPHONE I |
| Total 1148287: | | | | 208.18 | | |
| **1149410** | | | | | | |
| ZION'S BANK | 0426 OS | Washington Area Chamber - Cornhole To | 03/31/2026 | 100.00 | GENERAL FUND | 11-49-410 SPECIAL PROJ |
| ZION'S BANK | 0426 OS | Amazon - Youth Soccer Sports Equipmnt | 03/31/2026 | 677.27 | GENERAL FUND | 11-49-410 SPECIAL PROJ |
| ZION'S BANK | 0426 OS | Amazon - Youth Soccer Sports Equipmnt | 03/31/2026 | 13.72 | GENERAL FUND | 11-49-410 SPECIAL PROJ |
| ZION'S BANK | 0426 OS | Amazon - Youth Soccer Sports Equipmnt | 03/31/2026 | 430.80 | GENERAL FUND | 11-49-410 SPECIAL PROJ |
| ZION'S BANK | 0426 OS | Amazon - Youth Soccer Sports Equipmnt | 03/31/2026 | 263.97 | GENERAL FUND | 11-49-410 SPECIAL PROJ |
| ZION'S BANK | 0426 OS | Amazon - Youth Soccer Sports Equipmnt | 03/31/2026 | 68.86 | GENERAL FUND | 11-49-410 SPECIAL PROJ |
| ZION'S BANK | 0426 OS | Amazon - Youth Soccer Sports Equipmnt | 03/31/2026 | 10.02 | GENERAL FUND | 11-49-410 SPECIAL PROJ |
| ZION'S BANK | 0426 OS | Amazon - Youth Soccer Sports Equipmnt | 03/31/2026 | 285.06 | GENERAL FUND | 11-49-410 SPECIAL PROJ |
| ZION'S BANK | 0426 OS | Amazon - Youth Soccer Sports Practice J | 03/31/2026 | 51.72 | GENERAL FUND | 11-49-410 SPECIAL PROJ |
| ZION'S BANK | 0426 OS | Amazon - Youth Soccer Sports Equipmnt | 03/31/2026 | 154.12 | GENERAL FUND | 11-49-410 SPECIAL PROJ |
| ZION'S BANK | 0426 OS | Amazon - Youth Soccer Sports Equipmnt | 03/31/2026 | 19.01 | GENERAL FUND | 11-49-410 SPECIAL PROJ |
| ZION'S BANK | 0426 US | Bucks Ace Hardware - Washington Coun | 03/31/2026 | 10.66 | GENERAL FUND | 11-49-410 SPECIAL PROJ |
| BASIC AMERICAN SUPPL | 772347 | WASHINGTON COUNTY FAIR DISPLAY | 04/03/2026 | 31.94 | GENERAL FUND | 11-49-410 SPECIAL PROJ |
| BASIC AMERICAN SUPPL | 774037 | MARKING PAINT & DRINKS FOR YOUT | 04/10/2026 | 135.34 | GENERAL FUND | 11-49-410 SPECIAL PROJ |
| BASIC AMERICAN SUPPL | 776367 | WASHINGTON COUNTY FAIR DISPLAY | 04/21/2026 | 52.99 | GENERAL FUND | 11-49-410 SPECIAL PROJ |
| BASIC AMERICAN SUPPL | 784339 | MARKING PAINT & DRINKS FOR YOUT | 05/23/2026 | 275.83 | GENERAL FUND | 11-49-410 SPECIAL PROJ |
| BASIC AMERICAN SUPPL | 785170 | 4TH OF JULY PARADE FLOAT DISPLAY | 05/27/2026 | 50.98 | GENERAL FUND | 11-49-410 SPECIAL PROJ |
| ZION TROPHIES AND AW | 2204 | MEDALS FOR YOUTH SPORTS | 05/01/2026 | 327.00 | GENERAL FUND | 11-49-410 SPECIAL PROJ |
| EMPIRE WASTE SERVIC | 276024 | PORTABLE TOILETS FOR YOUTH SPO | 04/30/2026 | 366.00 | GENERAL FUND | 11-49-410 SPECIAL PROJ |
| CLASSIC SPORTS ENTE | HC50126 | YOUTH SPORTS UNIFORMS | 05/01/2026 | 3,036.00 | GENERAL FUND | 11-49-410 SPECIAL PROJ |
| Total 1149410: | | | | 6,361.29 | | |
| **4141790** | | | | | | |
| Backyard Services | 9200(2) | YARD WORK BY PATY'S PLACE - 2ND | 05/21/2026 | 2,500.00 | HILDALE CITY GRA | 41-41-790 INNOVATION C |
| LISTON METALWORKS L | 4538 | WELCOME TO HILDALE SIGN - 2nd HA | 04/15/2026 | 4,450.00 | HILDALE CITY GRA | 41-41-790 INNOVATION C |
| Young Electric Sign Compa | INY-0628937 | Tourism Center Entrance Sign - 2nd Half | 04/15/2026 | 4,137.50 | HILDALE CITY GRA | 41-41-790 INNOVATION C |
| Young Electric Sign Compa | INY-0634065 | Tourism Center Entrance Sign 1st Half | 05/19/2026 | 4,137.50 | HILDALE CITY GRA | 41-41-790 INNOVATION C |
| Total 4141790: | | | | 15,225.00 | | |
| **4141795** | | | | | | |
| Backyard Services | 9200 | YARD WORK BY PATY'S PLACE | 05/21/2026 | 3,000.00 | HILDALE CITY GRA | 41-41-795 LOCAL GRANT |
| Remedy Excavating LLC | 4440 | RELOCATING & SETTING LARGE ROC | 05/18/2026 | 2,940.00 | HILDALE CITY GRA | 41-41-795 LOCAL GRANT |
| Total 4141795: | | | | 5,940.00 | | |
| **4149700** | | | | | | |
| HILDALE CITY UTILITIES | 6238007-0426 | Maxwell Park Headquarters Building Utili | 05/08/2026 | 107.51 | HILDALE CITY GRA | 41-49-700 G/L/A INDUST |
| GARKANE ENERGY | 1755204 0526 | Maxwell Park Headquarters Building Po | 05/15/2026 | 89.42 | HILDALE CITY GRA | 41-49-700 G/L/A INDUST |
| JONES & DEMILLE ENGI | 0141068 | 2025 MAXWELL PARK RENOVATION S | 05/18/2026 | 22,842.55 | HILDALE CITY GRA | 41-49-700 G/L/A INDUST |
| PROSPECTION CONSUL | 113 | MAXWELL PARK IMPROVEMENT PRO | 05/08/2026 | 5,678.00 | HILDALE CITY GRA | 41-49-700 G/L/A INDUST |
| Total 4149700: | | | | 28,717.48 | | |
| **6541110** | | | | | | |
| TOWN OF COLORADO CI | 11780 | JAF PAYROLL | 04/23/2026 | 24,119.23 | JOINT ADMINISTR | 65-41-110 SALARIES-PE |

| Vendor Name | Invoice Number | Description | Invoice Date | Extended Price | Segment Fund | GL Account and Title |
|---|---|---|---|---|---|---|
| TOWN OF COLORADO CI | 11809 | JAF PAYROLL | 05/07/2026 | 25,326.15 | JOINT ADMINISTR | 65-41-110 SALARIES-PE |
| Total 6541110: | | | | 49,445.39 | | |
| **6541115** | | | | | | |
| TOWN OF COLORADO CI | 11780 | JAF CITY RECORDER | 04/23/2026 | 996.00 | JOINT ADMINISTR | 65-41-115 RECORDER |
| TOWN OF COLORADO CI | 11809 | JAF CITY RECORDER | 05/07/2026 | 996.00 | JOINT ADMINISTR | 65-41-115 RECORDER |
| Total 6541115: | | | | 1,992.00 | | |
| **6541117** | | | | | | |
| SINTONIA INC | 2024-003 | CITY ATTORNEY - MAY 2025 - 67% JUF | 05/02/2026 | 3,350.00 | JOINT ADMINISTR | 65-41-117 ATTORNEY SA |
| SINTONIA INC | 2024-004 | CITY ATTORNEY - JUNE 2025 - 67% JU | 05/02/2026 | 3,350.00 | JOINT ADMINISTR | 65-41-117 ATTORNEY SA |
| SINTONIA INC | 2024-005 | CITY ATTORNEY - JULY 2025 - 67% JU | 05/02/2026 | 3,350.00 | JOINT ADMINISTR | 65-41-117 ATTORNEY SA |
| SINTONIA INC | 2026-006 | CITY ATTORNEY - AUG 2025 - 67% JUF | 05/02/2026 | 3,350.00 | JOINT ADMINISTR | 65-41-117 ATTORNEY SA |
| SINTONIA INC | 2026-007 | CITY ATTORNEY - SEPT 2025 - 67% JU | 05/02/2026 | 3,350.00 | JOINT ADMINISTR | 65-41-117 ATTORNEY SA |
| SINTONIA INC | 2026-008 | CITY ATTORNEY - OCT 2025 - 67% JUF | 05/02/2026 | 3,350.00 | JOINT ADMINISTR | 65-41-117 ATTORNEY SA |
| SINTONIA INC | 2026-009 | CITY ATTORNEY - NOV 2025 - 67% JU | 05/02/2026 | 3,350.00 | JOINT ADMINISTR | 65-41-117 ATTORNEY SA |
| SINTONIA INC | 2026-010 | CITY ATTORNEY - DEC 2025 - 67% JUF | 05/02/2026 | 3,350.00 | JOINT ADMINISTR | 65-41-117 ATTORNEY SA |
| SINTONIA INC | 2026-011 | CITY ATTORNEY - JAN 2026 - 67% JUF | 05/02/2026 | 3,350.00 | JOINT ADMINISTR | 65-41-117 ATTORNEY SA |
| SINTONIA INC | 2026-012 | CITY ATTORNEY - FEB 2026 - 67% JUF | 05/02/2026 | 3,350.00 | JOINT ADMINISTR | 65-41-117 ATTORNEY SA |
| SINTONIA INC | 2026-013 | CITY ATTORNEY - MAR 2026 - 67% JU | 05/02/2026 | 3,350.00 | JOINT ADMINISTR | 65-41-117 ATTORNEY SA |
| SINTONIA INC | 2026-014 | CITY ATTORNEY - APR 2026 - 67% JUF | 05/02/2026 | 3,350.00 | JOINT ADMINISTR | 65-41-117 ATTORNEY SA |
| Total 6541117: | | | | 40,200.00 | | |
| **6541130** | | | | | | |
| TOWN OF COLORADO CI | 11780 | JAF PAYROLL TAXES | 04/23/2026 | 1,847.91 | JOINT ADMINISTR | 65-41-130 PAYROLL TAX |
| TOWN OF COLORADO CI | 11809 | JAF PAYROLL TAXES | 05/07/2026 | 1,898.15 | JOINT ADMINISTR | 65-41-130 PAYROLL TAX |
| Total 6541130: | | | | 3,746.06 | | |
| **6541140** | | | | | | |
| TOWN OF COLORADO CI | 11780 | JAF BENEFITS | 04/23/2026 | 7,665.28 | JOINT ADMINISTR | 65-41-140 BENEFITS-OT |
| TOWN OF COLORADO CI | 11802 | Tuition Reimbursement Fund Portion | 05/01/2026 | 294.01 | JOINT ADMINISTR | 65-41-140 BENEFITS-OT |
| TOWN OF COLORADO CI | 11809 | JAF BENEFITS | 05/07/2026 | 3,332.71 | JOINT ADMINISTR | 65-41-140 BENEFITS-OT |
| Total 6541140: | | | | 11,292.00 | | |
| **6541144** | | | | | | |
| The Data Center, LLC | 71675 | FULL COLOR STATEMENTS & POSTA | 05/13/2026 | 1,004.09 | JOINT ADMINISTR | 65-41-144 PRINT AND PO |
| Total 6541144: | | | | 1,004.09 | | |
| **6541230** | | | | | | |
| ZION'S BANK | 0426 LT | Lodging for CIB Meeting in SLC - Mayor | 03/31/2026 | 221.21 | JOINT ADMINISTR | 65-41-230 TRAVEL & TRA |
| ZION'S BANK | 0426 LT | Lodging for CIB Meeting in SLC - Theil C | 03/31/2026 | 221.21 | JOINT ADMINISTR | 65-41-230 TRAVEL & TRA |
| ZION'S BANK | 0426 OS | Leadership Class for Nathan V. Fischer | 03/31/2026 | 549.00 | JOINT ADMINISTR | 65-41-230 TRAVEL & TRA |
| Total 6541230: | | | | 991.42 | | |
| **6541235** | | | | | | |
| ZION'S BANK | 0426 NF | Costco - Kitchen Paper Goods & Plstic C | 03/31/2026 | 119.92 | JOINT ADMINISTR | 65-41-235 FOOD & REFR |
| Total 6541235: | | | | 119.92 | | |
| **6541240** | | | | | | |
| ZION'S BANK | 0426 OS | Amazon - Office Supplies for Lab Shop | 03/31/2026 | 19.98 | JOINT ADMINISTR | 65-41-240 OFFICE EXPE |

| Vendor Name | Invoice Number | Description | Invoice Date | Extended Price | Segment Fund | GL Account and Title |
|---|---|---|---|---|---|---|
| ZION'S BANK | 0426 OS | Amazon - Small Kitchen Appliances - Util | 03/31/2026 | 229.94 | JOINT ADMINISTR | 65-41-240 OFFICE EXPE |
| Total 6541240: | | | | 249.92 | | |
| **6541242** | | | | | | |
| TOWN OF COLORADO CI | 11780 | Admin Fee | 04/23/2026 | 322.15 | JOINT ADMINISTR | 65-41-242 PAYROLL FEE |
| TOWN OF COLORADO CI | 11809 | Admin Fee | 05/07/2026 | 271.11 | JOINT ADMINISTR | 65-41-242 PAYROLL FEE |
| Total 6541242: | | | | 593.26 | | |
| **6541250** | | | | | | |
| AUTOMATION DIRECT.C | 19165766 | ICE MAKER PARTS FOR THE SHOP | 04/29/2026 | 77.50 | JOINT ADMINISTR | 65-41-250 EQUIPMENT S |
| LES OLSON COMPANY | EA1689196 | MAINTENANCE CONTRACT - 75% UT | 05/18/2026 | 195.69 | JOINT ADMINISTR | 65-41-250 EQUIPMENT S |
| ZION'S BANK | 0426 NF | Mid Town Auto - Engine Repair Truck #3 | 03/31/2026 | 1,779.68 | JOINT ADMINISTR | 65-41-250 EQUIPMENT S |
| ZION'S BANK | 0426 OS | DJB Gas Service - Torch Tank Rental for | 03/31/2026 | 29.92 | JOINT ADMINISTR | 65-41-250 EQUIPMENT S |
| ZION'S BANK | 0426 OS | Amazon - Truck Lights for Utility Dept. | 03/31/2026 | 146.00 | JOINT ADMINISTR | 65-41-250 EQUIPMENT S |
| PREFERRED PARTS | 15048-216747 | VEHICLE MAINTENANCE - WASHER F | 04/01/2026 | 6.74 | JOINT ADMINISTR | 65-41-250 EQUIPMENT S |
| PREFERRED PARTS | 15048-216750 | WIPERS FOR TRUCK #3131 | 04/01/2026 | 13.98 | JOINT ADMINISTR | 65-41-250 EQUIPMENT S |
| PREFERRED PARTS | 15048-216753 | WIPERS FOR TRUCK #3131 | 04/01/2026 | 39.72 | JOINT ADMINISTR | 65-41-250 EQUIPMENT S |
| PREFERRED PARTS | 15048-217178 | OIL SERVICE FOR TRUCK #3221 | 04/06/2026 | 175.56 | JOINT ADMINISTR | 65-41-250 EQUIPMENT S |
| PREFERRED PARTS | 15048-217910 | FUEL HOSE FOR TRUCK #3251 | 04/15/2026 | 23.94 | JOINT ADMINISTR | 65-41-250 EQUIPMENT S |
| PREFERRED PARTS | 15048-217943 | LIGHTS FOR TRUCK #3406 | 04/16/2026 | 37.96 | JOINT ADMINISTR | 65-41-250 EQUIPMENT S |
| PREFERRED PARTS | 15048-218316 | SERVICE FOR TRUCK #3251 | 04/21/2026 | 83.39 | JOINT ADMINISTR | 65-41-250 EQUIPMENT S |
| PREFERRED PARTS | 15048-218345 | GREASE FOR EQUIPMENT | 04/21/2026 | 86.40 | JOINT ADMINISTR | 65-41-250 EQUIPMENT S |
| PREFERRED PARTS | 15048-218841 | OIL CHANGE FOR VEHICLE #3243 | 04/28/2026 | 71.91 | JOINT ADMINISTR | 65-41-250 EQUIPMENT S |
| PREFERRED PARTS | 15048-218932 | DOOR HANDLE FOR TRUCK #3141 | 04/29/2026 | 89.90 | JOINT ADMINISTR | 65-41-250 EQUIPMENT S |
| PREFERRED PARTS | 15048-218970 | OIL FOR TRUCK #3134 | 04/29/2026 | 32.55 | JOINT ADMINISTR | 65-41-250 EQUIPMENT S |
| PREFERRED PARTS | 15048-219451 | HYDRAULIC OIL & FILTERS FOR LOAD | 05/06/2026 | 408.40 | JOINT ADMINISTR | 65-41-250 EQUIPMENT S |
| PREFERRED PARTS | 15048-219496 | OIL SERVICE FOR TRUCK #3171 | 05/07/2026 | 68.22 | JOINT ADMINISTR | 65-41-250 EQUIPMENT S |
| PREFERRED PARTS | 15048-219508 | BATTERIES FOR LOADER | 05/07/2026 | 399.76 | JOINT ADMINISTR | 65-41-250 EQUIPMENT S |
| PREFERRED PARTS | 15048-219941 | WINDSHIELD WIPERS FOR TRUCK #3 | 05/13/2026 | 57.36 | JOINT ADMINISTR | 65-41-250 EQUIPMENT S |
| PREFERRED PARTS | 15048-220001 | FUSES FOR LOADER | 05/13/2026 | 4.43 | JOINT ADMINISTR | 65-41-250 EQUIPMENT S |
| PREFERRED PARTS | 15048-220407 | MAINTENANCE SUPPLIES | 05/18/2026 | 59.90 | JOINT ADMINISTR | 65-41-250 EQUIPMENT S |
| BASIC AMERICAN SUPPL | 778684 | PAIN SUNDRIES FOR TRUCK #3251 R | 05/01/2026 | 51.15 | JOINT ADMINISTR | 65-41-250 EQUIPMENT S |
| BASIC AMERICAN SUPPL | 779482 | TRUCK MAINTENANCE | 05/04/2026 | 46.93 | JOINT ADMINISTR | 65-41-250 EQUIPMENT S |
| Owen Equipment | 00124007 | Parts for the Vac truck | 05/05/2026 | 1,727.99 | JOINT ADMINISTR | 65-41-250 EQUIPMENT S |
| Total 6541250: | | | | 5,714.98 | | |
| **6541257** | | | | | | |
| TOWN OF COLORADO CI | 11807 | Gas Utilities | 05/06/2026 | 6,167.67 | JOINT ADMINISTR | 65-41-257 FUEL |
| TOWN OF COLORADO CI | 11807 | Administration Fee Utilities | 05/06/2026 | 106.93 | JOINT ADMINISTR | 65-41-257 FUEL |
| Total 6541257: | | | | 6,274.60 | | |
| **6541260** | | | | | | |
| UNIFIRST CORPORATIO | 2310077603 | LAUNDRY | 04/06/2026 | 73.62 | JOINT ADMINISTR | 65-41-260 TOOLS & EQUI |
| UNIFIRST CORPORATIO | 2310078132 | LAUNDRY | 04/13/2026 | 73.62 | JOINT ADMINISTR | 65-41-260 TOOLS & EQUI |
| UNIFIRST CORPORATIO | 2310078674 | LAUNDRY | 04/20/2026 | 73.62 | JOINT ADMINISTR | 65-41-260 TOOLS & EQUI |
| UNIFIRST CORPORATIO | 2310079354 | LAUNDRY | 04/27/2026 | 74.37 | JOINT ADMINISTR | 65-41-260 TOOLS & EQUI |
| UNIFIRST CORPORATIO | 2310080437 | LAUNDRY | 05/11/2026 | 74.37 | JOINT ADMINISTR | 65-41-260 TOOLS & EQUI |
| UNIFIRST CORPORATIO | 2310081006 | LAUNDRY | 05/18/2026 | 74.37 | JOINT ADMINISTR | 65-41-260 TOOLS & EQUI |
| UNIFIRST CORPORATIO | 2310081559 | LAUNDRY | 05/25/2026 | 74.37 | JOINT ADMINISTR | 65-41-260 TOOLS & EQUI |
| POWER IMAGE, INC. | 64758 | UNIFORMS FOR UTILITY CREW | 05/07/2026 | 473.10 | JOINT ADMINISTR | 65-41-260 TOOLS & EQUI |
| BASIC AMERICAN SUPPL | 782797 | BAND SAW BLADE FOR SHOP TOOLS | 05/18/2026 | 31.99 | JOINT ADMINISTR | 65-41-260 TOOLS & EQUI |
| BASIC AMERICAN SUPPL | 783326 | BOLTS AND HARDWARE FOR THE SH | 05/20/2026 | 109.96 | JOINT ADMINISTR | 65-41-260 TOOLS & EQUI |
| BASIC AMERICAN SUPPL | 783328 | BOLTS FOR THE SHOP | 05/20/2026 | 27.00 | JOINT ADMINISTR | 65-41-260 TOOLS & EQUI |
| EMPLOYEE REIMBURSE | 051326 | BOOT REIMBURSEMENT | 05/13/2026 | 144.10 | JOINT ADMINISTR | 65-41-260 TOOLS & EQUI |

| Vendor Name | Invoice Number | Description | Invoice Date | Extended Price | Segment Fund | GL Account and Title |
|---|---|---|---|---|---|---|
| Total 6541260: | | | | 1,304.49 | | |
| **6541271** | | | | | | |
| ZION'S BANK | 0426 OS | Amazon - Bathrooms Supplies - Utilities | 03/31/2026 | 24.58 | JOINT ADMINISTR | 65-41-271 MAINT & SUPP |
| ZION'S BANK | 0426 OS | Amazon - Office Supplies - Utilties | 03/31/2026 | 39.44 | JOINT ADMINISTR | 65-41-271 MAINT & SUPP |
| ZION'S BANK | 0426 OS | Amazon Refund - Bathrooms Supplies - | 03/31/2026 | 24.58- | JOINT ADMINISTR | 65-41-271 MAINT & SUPP |
| ZION'S BANK | 0426 OS | Amazon - Bathroom Supplies - Utilties | 03/31/2026 | 13.72 | JOINT ADMINISTR | 65-41-271 MAINT & SUPP |
| GREGCO SUPPLY INC | 20021 | AUTOMATIC DOOR SERVICE FOR HC | 05/04/2026 | 137.50 | JOINT ADMINISTR | 65-41-271 MAINT & SUPP |
| Total 6541271: | | | | 190.66 | | |
| **6541280** | | | | | | |
| HILDALE CITY UTILITIES | 3180001-0426 | SEWER TREATMENT PLANT/LAB SHO | 05/08/2026 | 512.06 | JOINT ADMINISTR | 65-41-280 UTILITIES |
| HILDALE CITY UTILITIES | 6077001-0426 | CITY HALL UTILITIES - 67% Utilities - S | 05/08/2026 | 198.27 | JOINT ADMINISTR | 65-41-280 UTILITIES |
| Total 6541280: | | | | 710.33 | | |
| **6541285** | | | | | | |
| GARKANE ENERGY | 1772500 0526 | CITY HALL POWER 67% - UTILITIES | 05/15/2026 | 311.47 | JOINT ADMINISTR | 65-41-285 POWER |
| GARKANE ENERGY | 1782300 0526 | Lab Shop Power | 05/15/2026 | 574.22 | JOINT ADMINISTR | 65-41-285 POWER |
| Total 6541285: | | | | 885.69 | | |
| **6541287** | | | | | | |
| SOUTH CENTRAL COMM | 8297800 0526 | CITY HALL PHONES & FAX LINES - 67 | 05/01/2026 | 652.01 | JOINT ADMINISTR | 65-41-287 TELEPHONE |
| VERIZON WIRELESS | 6141100412 | WIRELESS SERVICE - UTILITIES 43% | 04/14/2026 | 114.19 | JOINT ADMINISTR | 65-41-287 TELEPHONE |
| Total 6541287: | | | | 766.20 | | |
| **6541310** | | | | | | |
| ZION'S BANK | 0426 US | ESRI - GIS Subscription | 03/31/2026 | 700.00 | JOINT ADMINISTR | 65-41-310 PROFESSION |
| PAT WALKER CONSULTI | 2026-035 | Professional Accounting Services (BILL, | 05/11/2026 | 3,025.68 | JOINT ADMINISTR | 65-41-310 PROFESSION |
| HOLIDAY RESORT MANA | 052026 | JUNE 2026 RENT & TRANSACTION FE | 05/20/2026 | 1,002.49 | JOINT ADMINISTR | 65-41-310 PROFESSION |
| CivicReach Consulting | 7 | COMMUNICATIONS COORDINATOR | 05/11/2026 | 20,000.00 | JOINT ADMINISTR | 65-41-310 PROFESSION |
| KCHM LLC | 5664 | PROFESSIONAL ACCOUNTING SERVI | 05/22/2026 | 5,665.63 | JOINT ADMINISTR | 65-41-310 PROFESSION |
| Total 6541310: | | | | 30,393.80 | | |
| **6541313** | | | | | | |
| SQUIRE & COMPANY, PC | 291215 | FY25 Audit Progress Billing - 67% JUF | 03/31/2026 | 15,075.00 | JOINT ADMINISTR | 65-41-313 AUDITOR |
| SQUIRE & COMPANY, PC | 296264 | FY25 Audit Progress Billing - 67% JUF | 04/30/2026 | 1,675.00 | JOINT ADMINISTR | 65-41-313 AUDITOR |
| SQUIRE & COMPANY, PC | 46275 | FY25 Audit Progress Billing - 67% JUF | 02/28/2026 | 5,695.00 | JOINT ADMINISTR | 65-41-313 AUDITOR |
| Total 6541313: | | | | 22,445.00 | | |
| **6541318** | | | | | | |
| CASELLE, INC. | 19017 | 90% UTILITIES - SPLIT DISTRIBUTION | 05/01/2026 | 1,804.50 | JOINT ADMINISTR | 65-41-318 INFORMATION |
| EXECUTECH UTAH, INC. | AZ-250630 | IT MANAGEMENT SERVICES JUF 70% | 04/15/2026 | 3,059.00 | JOINT ADMINISTR | 65-41-318 INFORMATION |
| EXECUTECH UTAH, INC. | AZ-250631 | OFFICE 365 G3 GCC (GOVERNMENT) | 04/15/2026 | 574.81 | JOINT ADMINISTR | 65-41-318 INFORMATION |
| Total 6541318: | | | | 5,438.31 | | |
| **6541510** | | | | | | |
| TOWN OF COLORADO CI | 11802 | Risk Management Fund Monthly Pmt | 05/01/2026 | 306.26 | JOINT ADMINISTR | 65-41-510 INSURANCE |
| WCF | 8338007 | WORKERS COMP. INSUR. - 80% JUF | 05/01/2026 | 322.27 | JOINT ADMINISTR | 65-41-510 INSURANCE |

| Vendor Name | Invoice Number | Description | Invoice Date | Extended Price | Segment Fund | GL Account and Title |
|---|---|---|---|---|---|---|
| Total 6541510: | | | | 628.53 | | |
| **8121350** | | | | | | |
| CUSTOMER DEPOSIT RE | 3164201 04292 | 3164201 CUSTOMER DEPOSIT REFUN | 04/29/2026 | 166.62 | WATER FUND | 81-21350 CUSTOMER DE |
| CUSTOMER DEPOSIT RE | 3209104 05132 | 3209104 CUSTOMER DEPOSIT REFUN | 05/13/2026 | 135.83 | WATER FUND | 81-21350 CUSTOMER DE |
| CUSTOMER DEPOSIT RE | 3259021 05132 | 3259021 CUSTOMER DEPOSIT REFUN | 05/13/2026 | 143.32 | WATER FUND | 81-21350 CUSTOMER DE |
| CUSTOMER DEPOSIT RE | 3328009 05112 | 3328009 CUSTOMER DEPOSIT REFUN | 05/11/2026 | 382.74 | WATER FUND | 81-21350 CUSTOMER DE |
| CUSTOMER DEPOSIT RE | 3345006 05122 | 3345006 CUSTOMER DEPOSIT REFUN | 05/12/2026 | 9.03 | WATER FUND | 81-21350 CUSTOMER DE |
| CUSTOMER DEPOSIT RE | 3348027 05112 | 3348027 CUSTOMER DEPOSIT REFUN | 05/11/2026 | 169.86 | WATER FUND | 81-21350 CUSTOMER DE |
| CUSTOMER DEPOSIT RE | 3359600 04232 | 3359600 CUSTOMER DEPOSIT REFUN | 04/23/2026 | 113.65 | WATER FUND | 81-21350 CUSTOMER DE |
| CUSTOMER DEPOSIT RE | 3377101 04282 | 3377101 CUSTOMER DEPOSIT REFUN | 04/28/2026 | 59.02 | WATER FUND | 81-21350 CUSTOMER DE |
| CUSTOMER DEPOSIT RE | 3500704 05132 | 3500704 CUSTOMER DEPOSIT REFUN | 05/13/2026 | 153.32 | WATER FUND | 81-21350 CUSTOMER DE |
| CUSTOMER DEPOSIT RE | 3503702 05182 | 3503702 CUSTOMER DEPOSIT REFUN | 05/18/2026 | 181.87 | WATER FUND | 81-21350 CUSTOMER DE |
| CUSTOMER DEPOSIT RE | 3507305 05182 | 3507305 CUSTOMER DEPOSIT REFUN | 05/18/2026 | 189.11 | WATER FUND | 81-21350 CUSTOMER DE |
| CUSTOMER DEPOSIT RE | 6023500 05182 | 6023500 CUSTOMER DEPOSIT REFUN | 05/18/2026 | 200.00 | WATER FUND | 81-21350 CUSTOMER DE |
| CUSTOMER DEPOSIT RE | 6424503 04292 | 6424503 CUSTOMER DEPOSIT REFUN | 04/29/2026 | 112.15 | WATER FUND | 81-21350 CUSTOMER DE |
| CUSTOMER DEPOSIT RE | 6426907 05112 | 6426907 CUSTOMER DEPOSIT REFUN | 05/11/2026 | 156.43 | WATER FUND | 81-21350 CUSTOMER DE |
| CUSTOMER DEPOSIT RE | 6444302 05132 | 6444302 CUSTOMER DEPOSIT REFUN | 05/13/2026 | 152.80 | WATER FUND | 81-21350 CUSTOMER DE |
| CUSTOMER DEPOSIT RE | 6797007 05182 | 6797007 CUSTOMER DEPOSIT REFUN | 05/18/2026 | 59.18 | WATER FUND | 81-21350 CUSTOMER DE |
| Total 8121350: | | | | 2,384.93 | | |
| **8121371** | | | | | | |
| TOWN OF COLORADO CI | WAT 0426 | AZ Sales Tax Water | 04/30/2026 | 2,745.43 | WATER FUND | 81-21371 AZ SALES TAX |
| Total 8121371: | | | | 2,745.43 | | |
| **8141230** | | | | | | |
| ZION'S BANK | 0426 MJ | Deq Storm Water - UT Wastewater Oper | 04/07/2026 | 100.00 | WATER FUND | 81-41-230 TRAVEL & TRA |
| ZION'S BANK | 0426 MJ | UT Rural Water Associatiation - Water O | 04/07/2026 | 189.00 | WATER FUND | 81-41-230 TRAVEL & TRA |
| ZION'S BANK | 0426 NF | UT Dept. Of Enviromnt Quality - Cross C | 03/31/2026 | 165.00 | WATER FUND | 81-41-230 TRAVEL & TRA |
| ZION'S BANK | 0426 NF | St Grg Airport - Parking Fee | 03/31/2026 | 32.00 | WATER FUND | 81-41-230 TRAVEL & TRA |
| ZION'S BANK | 0426 US | St Grg Airport - Parking Fee | 03/31/2026 | 8.00 | WATER FUND | 81-41-230 TRAVEL & TRA |
| Total 8141230: | | | | 494.00 | | |
| **8141260** | | | | | | |
| SCHOLZEN PRODUCTS | 6981614-00 | BLADES FOR CUTTING CONCRETE | 04/16/2026 | 352.36 | WATER FUND | 81-41-260 TOOLS & EQUI |
| USABlueBook | INV01028431 | TOOLS FOR THE WATER DEPARTMEN | 04/23/2026 | 511.95 | WATER FUND | 81-41-260 TOOLS & EQUI |
| Total 8141260: | | | | 864.31 | | |
| **8141273** | | | | | | |
| SCHOLZEN PRODUCTS | 6974735-01 | 2 Hydrant Meters | 04/13/2026 | 2,087.36 | WATER FUND | 81-41-273 MAINT & SUPP |
| SCHOLZEN PRODUCTS | 6975062-00 | Well drop pipe and couplers | 04/20/2026 | 2,812.26 | WATER FUND | 81-41-273 MAINT & SUPP |
| SCHOLZEN PRODUCTS | 6977771-00 | WATER SERVICE PIPE | 03/31/2026 | 496.23 | WATER FUND | 81-41-273 MAINT & SUPP |
| SCHOLZEN PRODUCTS | 6983574-00 | CHLORINE - WATER DEPT | 04/24/2026 | 72.38 | WATER FUND | 81-41-273 MAINT & SUPP |
| SCHOLZEN PRODUCTS | 6984318-00 | Brass fittings for the water meters | 04/29/2026 | 2,068.92 | WATER FUND | 81-41-273 MAINT & SUPP |
| SCHOLZEN PRODUCTS | 6985883-00 | Liquid chlorine for the spring lines during | 05/06/2026 | 144.76 | WATER FUND | 81-41-273 MAINT & SUPP |
| ZION'S BANK | 0426 NF | Home Depot - Concrete for Sidewalk Re | 03/31/2026 | 605.00 | WATER FUND | 81-41-273 MAINT & SUPP |
| ZION'S BANK | 0426 OS | Amazon - Network/Telephone Cable Con | 03/31/2026 | 30.88 | WATER FUND | 81-41-273 MAINT & SUPP |
| PREFERRED PARTS | 15048-217340 | WELL MAINTENANCE | 04/08/2026 | 21.19 | WATER FUND | 81-41-273 MAINT & SUPP |
| PREFERRED PARTS | 15048-219007 | SHRINK TUBE FOR WATER WELL WIR | 04/30/2026 | 17.77 | WATER FUND | 81-41-273 MAINT & SUPP |
| POWER IMAGE, INC. | 64789 | NO TRESPASSING SIGNS FOR WATE | 05/07/2026 | 149.00 | WATER FUND | 81-41-273 MAINT & SUPP |
| BASIC AMERICAN SUPPL | 772065 | CONCRETE PILLARS REMOVAL ON HI | 04/02/2026 | 52.50 | WATER FUND | 81-41-273 MAINT & SUPP |
| BASIC AMERICAN SUPPL | 772066 | CONCRETE PILLARS REMOVAL ON HI | 04/02/2026 | 25.99 | WATER FUND | 81-41-273 MAINT & SUPP |
| BASIC AMERICAN SUPPL | 773812 | PARTS FOR A WATER SERVICE | 04/09/2026 | 8.34 | WATER FUND | 81-41-273 MAINT & SUPP |

| Vendor Name | Invoice Number | Description | Invoice Date | Extended Price | Segment Fund | GL Account and Title |
|---|---|---|---|---|---|---|
| BASIC AMERICAN SUPPL | 776919 | TOOLS & CONNECTORS FOR WATER | 04/23/2026 | 174.80 | WATER FUND | 81-41-273 MAINT & SUPP |
| BASIC AMERICAN SUPPL | 778450 | BOLTS FOR WELL #12 | 04/30/2026 | 51.98 | WATER FUND | 81-41-273 MAINT & SUPP |
| BASIC AMERICAN SUPPL | 781812 | BOLTS FOR THE WATER SYSTEM | 05/14/2026 | 10.92 | WATER FUND | 81-41-273 MAINT & SUPP |
| BASIC AMERICAN SUPPL | 784728 | PIPE FITTINGS OFR WATER DEPT. | 05/26/2026 | 7.98 | WATER FUND | 81-41-273 MAINT & SUPP |
| DIAMOND C ASPHALT, LL | 2576 | ASPHALT REPAIR FOR WATER SERVI | 05/12/2026 | 774.00 | WATER FUND | 81-41-273 MAINT & SUPP |
| Total 8141273: | | | | 9,612.26 | | |
| **8141285** | | | | | | |
| GARKANE ENERGY | 1709902 0526 | POWER PLANT WELL | 05/15/2026 | 88.11 | WATER FUND | 81-41-285 POWER |
| GARKANE ENERGY | 1734500 0526 | EAST WATER TANKS | 05/22/2026 | 64.92 | WATER FUND | 81-41-285 POWER |
| GARKANE ENERGY | 1768100 0526 | WELL #8 POWER | 05/22/2026 | 537.27 | WATER FUND | 81-41-285 POWER |
| GARKANE ENERGY | 1772300 0526 | WELL #10 POWER | 05/22/2026 | 42.50 | WATER FUND | 81-41-285 POWER |
| GARKANE ENERGY | 1772400 0526 | WELL #4 POWER | 05/22/2026 | 518.32 | WATER FUND | 81-41-285 POWER |
| GARKANE ENERGY | 1775500 0526 | WATER PLANT POWER | 05/22/2026 | 4,310.43 | WATER FUND | 81-41-285 POWER |
| GARKANE ENERGY | 1780600 0526 | WELL#19 POWER | 05/22/2026 | 2,346.94 | WATER FUND | 81-41-285 POWER |
| GARKANE ENERGY | 1781000 0526 | WELL #17 POWER | 05/22/2026 | 3,077.65 | WATER FUND | 81-41-285 POWER |
| GARKANE ENERGY | 1782501 0526 | WELL #22 POWER | 05/15/2026 | 954.07 | WATER FUND | 81-41-285 POWER |
| GARKANE ENERGY | 1793900 0526 | Million Gallon Tank Power | 05/15/2026 | 53.58 | WATER FUND | 81-41-285 POWER |
| GARKANE ENERGY | 1945500 0526 | ACADEMY AVE WELL | 05/22/2026 | 779.61 | WATER FUND | 81-41-285 POWER |
| GARKANE ENERGY | 2026700 0526 | WELL #21 POWER | 05/22/2026 | 2,777.69 | WATER FUND | 81-41-285 POWER |
| Total 8141285: | | | | 15,551.09 | | |
| **8141311** | | | | | | |
| JONES & DEMILLE ENGI | 0136013 | WELL #17 DESIGN | 11/19/2024 | 425.00 | WATER FUND | 81-41-311 ENGINEER |
| JONES & DEMILLE ENGI | 0136124 | ACADEMY AVE WELL PERMITTING | 11/27/2024 | 5,850.00 | WATER FUND | 81-41-311 ENGINEER |
| JONES & DEMILLE ENGI | 0137898 | WELL #17 DESIGN | 06/17/2025 | 425.00 | WATER FUND | 81-41-311 ENGINEER |
| JONES & DEMILLE ENGI | 0140823 | HILDALE BOOSTER STATION DESIGN | 04/20/2026 | 7,528.50 | WATER FUND | 81-41-311 ENGINEER |
| Total 8141311: | | | | 14,228.50 | | |
| **8141314** | | | | | | |
| USABlueBook | INV01028431 | WATER TESTING | 04/23/2026 | 736.84 | WATER FUND | 81-41-314 LABORATORY |
| SUU WATERLAB | WL-4929 | WATER TESTING | 03/23/2026 | 161.00 | WATER FUND | 81-41-314 LABORATORY |
| SUU WATERLAB | WL-5054 | WATER TESTING | 05/05/2026 | 161.00 | WATER FUND | 81-41-314 LABORATORY |
| SUU WATERLAB | WL-5107 | WATER TESTING | 05/19/2026 | 161.00 | WATER FUND | 81-41-314 LABORATORY |
| Total 8141314: | | | | 1,219.84 | | |
| **8141315** | | | | | | |
| SMITH HARTVIGSEN, PLL | 74334 | WATER RIGHTS RESEARCH | 04/30/2026 | 127.50 | WATER FUND | 81-41-315 LEGAL - GENE |
| Total 8141315: | | | | 127.50 | | |
| **8141432** | | | | | | |
| SCHOLZEN PRODUCTS | 1035555-00 | 7 Chlorine Cylinders for Water Treatment | 04/29/2026 | 2,310.00 | WATER FUND | 81-41-432 WATER CHEMI |
| SCHOLZEN PRODUCTS | 3056515-00 | CHLORINE TANK RENTAL | 04/22/2026 | 96.00 | WATER FUND | 81-41-432 WATER CHEMI |
| SCHOLZEN PRODUCTS | 3056867-00 | CHLORINE TANK RENTAL | 05/26/2026 | 96.00 | WATER FUND | 81-41-432 WATER CHEMI |
| Total 8141432: | | | | 2,502.00 | | |
| **8142730** | | | | | | |
| JNJ ENGINEERING | 2412-031-06 | MAXWELL CANYON UTILITY CONSTR | 05/18/2026 | 384,122.95 | WATER FUND | 81-42-730 IMPROVEMEN |
| JONES & DEMILLE ENGI | 0140824 | CIB - MAXWELL CANYON PUBLIC UTIL | 04/20/2026 | 46,400.00 | WATER FUND | 81-42-730 IMPROVEMEN |
| Total 8142730: | | | | 430,522.95 | | |

| Vendor Name | Invoice Number | Description | Invoice Date | Extended Price | Segment Fund | GL Account and Title |
|---|---|---|---|---|---|---|
| **8241273** | | | | | | |
| AUTOMATION DIRECT.C | 19207668 | ELECTRICAL RELAY FOR SEWER PU | 05/12/2026 | 114.00 | WASTEWATER FU | 82-41-273 MAINTENANC |
| HILDALE CITY UTILITIES | 6011400-0426 | WATER TO MAINTAIN THE SEWER SC | 05/08/2026 | 386.40 | WASTEWATER FU | 82-41-273 MAINTENANC |
| SCHOLZEN PRODUCTS | 6982976-00 | Culvert pipe for thr sewer lagoon | 04/22/2026 | 1,324.80 | WASTEWATER FU | 82-41-273 MAINTENANC |
| RATON, LLC | 2662 | EMERGENCY ELECTRICAL REPAIR AT | 05/11/2026 | 120.00 | WASTEWATER FU | 82-41-273 MAINTENANC |
| BASIC AMERICAN SUPPL | 775203 | BOLTS & BRACKETS FOR SEWER DE | 04/15/2026 | 80.02 | WASTEWATER FU | 82-41-273 MAINTENANC |
| Total 8241273: | | | | 2,025.22 | | |
| **8241285** | | | | | | |
| GARKANE ENERGY | 1717500 0526 | CENTENNIAL PARK LIFT STATION | 05/22/2026 | 1,179.93 | WASTEWATER FU | 82-41-285 POWER |
| GARKANE ENERGY | 1763000 0526 | SPRINKLER PUMP STATION | 05/15/2026 | 1,421.39 | WASTEWATER FU | 82-41-285 POWER |
| GARKANE ENERGY | 1763900 0526 | SEWER HEADWORKS POWER | 05/15/2026 | 5,044.54 | WASTEWATER FU | 82-41-285 POWER |
| Total 8241285: | | | | 7,645.86 | | |
| **8242812** | | | | | | |
| STATE BANK OF SOUTHE | 05152026 | PRINCIPAL DUE | 05/15/2026 | 113,000.00 | WASTEWATER FU | 82-42-812 PRINCIPAL ON |
| Total 8242812: | | | | 113,000.00 | | |
| **8242822** | | | | | | |
| STATE BANK OF SOUTHE | 05152026 | INTEREST DUE | 05/15/2026 | 18,026.50 | WASTEWATER FU | 82-42-822 INTEREST ON |
| Total 8242822: | | | | 18,026.50 | | |
| **8421371** | | | | | | |
| TOWN OF COLORADO CI | PRO 0426 | AZ Sales Tax Propane | 04/30/2026 | 1,251.31 | GAS FUND | 84-21371 AZ SALES TAX |
| Total 8421371: | | | | 1,251.31 | | |
| **8421375** | | | | | | |
| UTAH STATE TAX COMMI | STC 0426 | SALES AND USE TAX | 05/11/2026 | 867.15 | GAS FUND | 84-21375 SALES & USE T |
| Total 8421375: | | | | 867.15 | | |
| **8421376** | | | | | | |
| HILDALE CITY | NAT 0426 | NATURAL GAS ENERGY AND USE TAX | 05/08/2026 | 700.26 | GAS FUND | 84-21376 ENERGY & US |
| Total 8421376: | | | | 700.26 | | |
| **8437412** | | | | | | |
| UTAH STATE TAX COMMI | STC PENALTY | PENALTY FOR PAYING LATE | 05/19/2026 | 178.14 | GAS FUND | 84-37-412 PENALTIES |
| Total 8437412: | | | | 178.14 | | |
| **8441230** | | | | | | |
| TOWN OF COLORADO CI | 11816 | DRUG TESTING - GAS DEPT. | 05/14/2026 | 255.00 | GAS FUND | 84-41-230 TRAVEL & TRA |
| ZION'S BANK | 0426 MJ | PSI Exams Fee (UT Wastewater Treatm | 04/07/2026 | 106.00 | GAS FUND | 84-41-230 TRAVEL & TRA |
| ZION'S BANK | 0426 US | Zion View Driving Sch - CDL Hazmat for | 03/31/2026 | 154.20 | GAS FUND | 84-41-230 TRAVEL & TRA |
| ZION'S BANK | 0426 US | IdentoGo IDEMIA - Background Check fo | 03/31/2026 | 85.25 | GAS FUND | 84-41-230 TRAVEL & TRA |
| ZION'S BANK | 0426 US | Atssa - Traffic Control Record Training - | 03/31/2026 | 685.00 | GAS FUND | 84-41-230 TRAVEL & TRA |
| ZION'S BANK | 0426 US | PSI Exams Fee (UT Wastewater Treatm | 03/31/2026 | 106.00 | GAS FUND | 84-41-230 TRAVEL & TRA |
| HOMETOWN WELLNESS | 1103 | DOT PHYSICAL FOR JAMES MOODIE | 04/30/2026 | 100.00 | GAS FUND | 84-41-230 TRAVEL & TRA |
| HOMETOWN WELLNESS | 1104 | DOT PHYSICAL FOR ORSON BARLOW | 04/30/2026 | 100.00 | GAS FUND | 84-41-230 TRAVEL & TRA |
| Total 8441230: | | | | 1,591.45 | | |

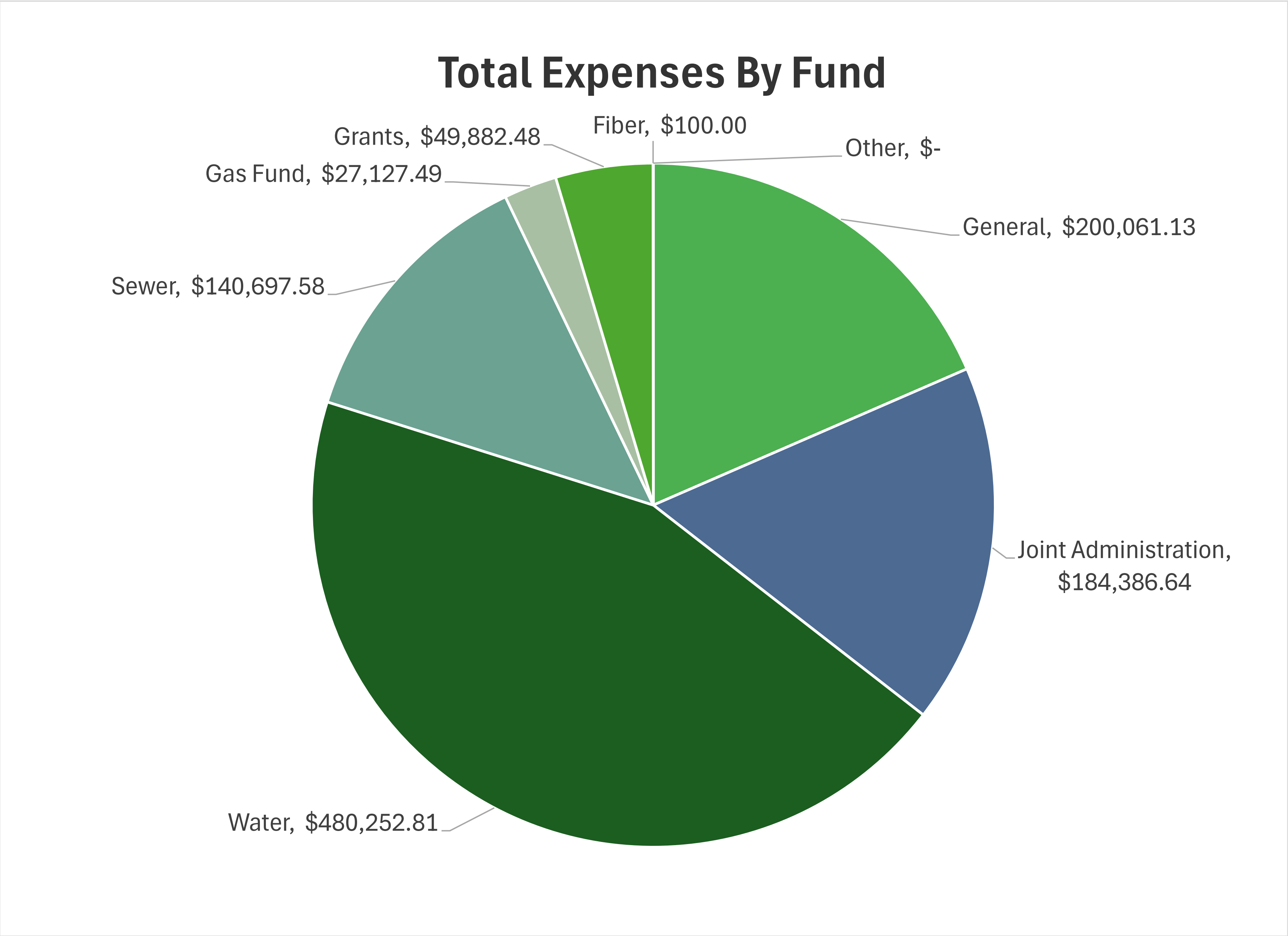
| Vendor Name | Invoice Number | Description | Invoice Date | Extended Price | Segment Fund | GL Account and Title |
|---|---|---|---|---|---|---|
| **8441235** | | | | | | |
| ZION'S BANK | 0426 NF | Costco - Water & Snacks | 03/31/2026 | 193.53 | GAS FUND | 84-41-235 FOOD & REFR |
| Total 8441235: | | | | 193.53 | | |
| **8441250** | | | | | | |
| ZION'S BANK | 0426 OS | Amazon - LED Stop Light - Gas Dept. | 03/31/2026 | 199.98 | GAS FUND | 84-41-250 EQUIPMENT S |
| Total 8441250: | | | | 199.98 | | |
| **8441257** | | | | | | |
| TOWN OF COLORADO CI | 11807 | Propane Truck Fuel | 05/06/2026 | 115.71 | GAS FUND | 84-41-257 FUEL |
| Total 8441257: | | | | 115.71 | | |
| **8441260** | | | | | | |
| PREFERRED PARTS | 15048-219812 | CHAINS FOR THE GAS DEPT. | 05/11/2026 | 190.78 | GAS FUND | 84-41-260 TOOLS & EQUI |
| PINNACLE GAS PRODUC | 191047 | propane tank parts | 05/21/2026 | 1,091.75 | GAS FUND | 84-41-260 TOOLS & EQUI |
| Total 8441260: | | | | 1,282.53 | | |
| **8441273** | | | | | | |
| HEATH CONSULTANTS IN | 1183288 | Repair and recalibration of the natural ga | 05/07/2026 | 635.78 | GAS FUND | 84-41-273 MAINT & SUPP |
| SCHOLZEN PRODUCTS | 6978022-00 | FENCE POST FOR GAS RECTIFIER | 04/01/2026 | 217.96 | GAS FUND | 84-41-273 MAINT & SUPP |
| SCHOLZEN PRODUCTS | 6979303-00 | Gate for the rectifier at Apple Valley | 04/15/2026 | 360.64 | GAS FUND | 84-41-273 MAINT & SUPP |
| ZION'S BANK | 0426 OS | UPS - Heath - Shipment Fee for Gas Od | 03/31/2026 | 52.26 | GAS FUND | 84-41-273 MAINT & SUPP |
| ZION'S BANK | 0426 OS | UPS - Heath - Shipment Fee for Gas Od | 03/31/2026 | 9.65 | GAS FUND | 84-41-273 MAINT & SUPP |
| ZION'S BANK | 0426 OS | UPS - Heath - Shipment Fee for Gas Od | 03/31/2026 | 4.54 | GAS FUND | 84-41-273 MAINT & SUPP |
| BASIC AMERICAN SUPPL | 771775 | PAINT TRAYS FOR PAINTING BOLLAR | 04/01/2026 | 9.95 | GAS FUND | 84-41-273 MAINT & SUPP |
| BASIC AMERICAN SUPPL | 775377 | GAS YARD GATE MAINTENANCE | 04/16/2026 | 1.04 | GAS FUND | 84-41-273 MAINT & SUPP |
| Total 8441273: | | | | 1,291.82 | | |
| **8441285** | | | | | | |
| ROCKY MOUNTAIN POW | 68511976-001 | POWER FOR APPLE VALLEY RECTIFI | 05/04/2026 | 10.62 | GAS FUND | 84-41-285 POWER |
| GARKANE ENERGY | 1787300 0526 | Propane Yard Power | 05/15/2026 | 60.29 | GAS FUND | 84-41-285 POWER |
| Total 8441285: | | | | 70.91 | | |
| **8441341** | | | | | | |
| SCHOLZEN PRODUCTS | 6979785-00 | Yellow gas fittings for stock | 05/20/2026 | 3,062.20 | GAS FUND | 84-41-341 CONST-CUST |
| Total 8441341: | | | | 3,062.20 | | |
| **8441431** | | | | | | |
| SUMMIT ENERGY, LLC | 0426HILD | NATURAL GAS COMMODITY | 05/05/2026 | 5,888.96 | GAS FUND | 84-41-431 NATURAL GAS |
| Total 8441431: | | | | 5,888.96 | | |
| **8441434** | | | | | | |
| ENBRIDGE GAS UT WY I | 5948550000 04 | NATURAL GAS TRANSPORT | 05/05/2026 | 3,093.05 | GAS FUND | 84-41-434 NAT GAS COM |
| Total 8441434: | | | | 3,093.05 | | |
| **8441510** | | | | | | |
| TOWN OF COLORADO CI | 11802 | General and Professional Liability & Auto | 05/01/2026 | 3,185.07 | GAS FUND | 84-41-510 INSURANCE |
| TOWN OF COLORADO CI | 11802 | Propane Liability | 05/01/2026 | 291.67 | GAS FUND | 84-41-510 INSURANCE |

| Vendor Name | Invoice Number | Description | Invoice Date | Extended Price | Segment Fund | GL Account and Title |
|---|---|---|---|---|---|---|
| Total 8441510: | | | | 3,476.74 | | |
| **8441580** | | | | | | |
| DOI/BLM | 2025011098 | RIGHT OF WAY LEASE FOR NATURAL | 05/07/2026 | 1,085.00 | GAS FUND | 84-41-580 RENT OR LEA |
| DOI/BLM | 2026027999 | RIGHT OF WAY LEASE FOR NATURAL | 05/07/2026 | 2,678.75 | GAS FUND | 84-41-580 RENT OR LEA |
| HILDALE CITY UTILITIES | 6428701-0426 | Propane Yard Lease | 05/08/2026 | 100.00 | GAS FUND | 84-41-580 RENT OR LEA |
| Total 8441580: | | | | 3,863.75 | | |
| **9041580** | | | | | | |
| CATALYST CONSTRUCTI | 181 | Fiber Server Office Rent | 05/07/2026 | 100.00 | 90 FUND HILDALE | 90-41-580 RENT OR LEA |
| Total 9041580: | | | | 100.00 | | |
| Grand Totals: | | | | 1,082,508.13 | | |

Report Criteria:

Invoices with totals above $0 included.

Paid and unpaid invoices included.


Total Expenses By Fund
Fiber, $100.00
Other, $-
Grants, $49,882.48
Gas Fund, $27,127.49
General, $200,061.13
Sewer, $140,697.58
Joint Administration, $184,386.64
Water, $480,252.81

# Utilities Monthly Report
# May 2026

## Gas Operations:

### *Arizona Gas Audit*

Two members of the Arizona Corporation Commission (ACC), audited the Hildale/Colorado City (HCC) Utility Natural Gas system and records in Arizona May 18th through 21st. The ACC audits the HCC Gas Safety and Compliance records annually. Utilities Superintendent Nathan Fischer coordinated with Utilities Gas Lead James Moodie assisted the ACC staff with site inspection and records requests. The ACC Inspectors will follow up with the HCC Utility Department by sending a letter requesting further explanation of inspection items not closed out prior to May 21st. The Utility Department will provide a response to that letter within, clarifying the inspection and requests made during the incspection within 30 days of receipt.

## ***Propane Container Maintenance***

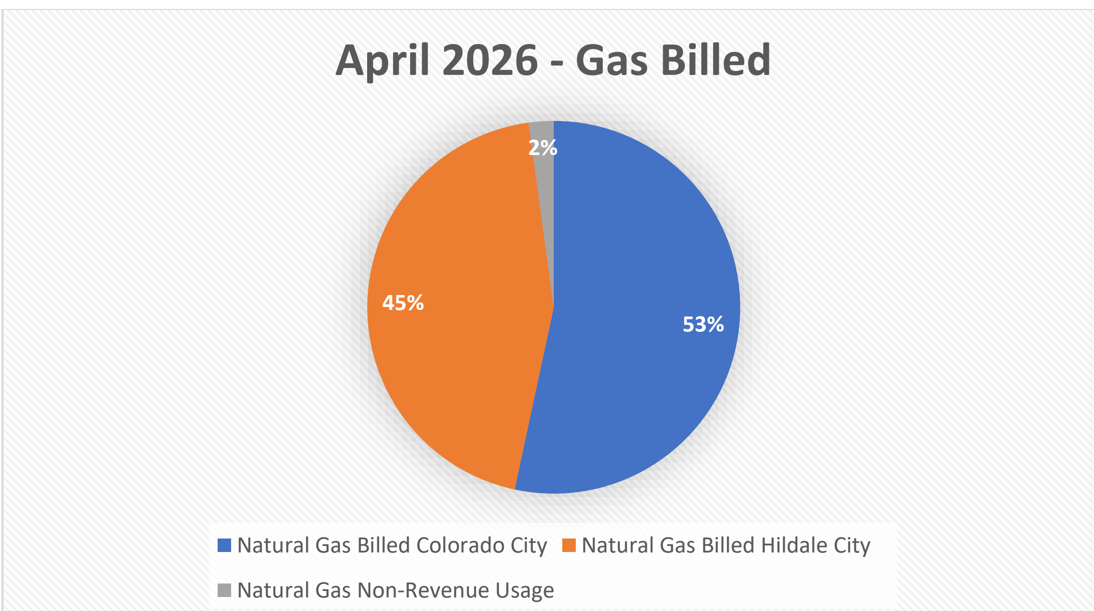
Staff annually inspect and upgrade HCC owned propane tanks. The maintenance procedures make tanks last longer, keeps costs as low as possible and protects our community, customers, and employees. Maintenance Lead Theron Ronald, led by James Moodie, repainted twenty-four 250-gallon, one 320-gallon, and one 150-gallon propane tanks in the Utility Yard.

## ***Propane Gas***

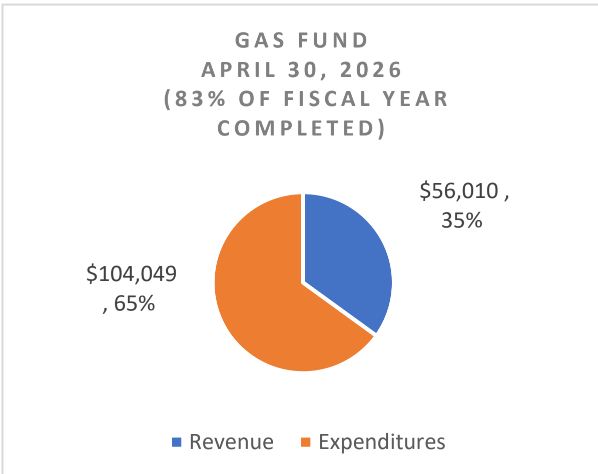
Staff delivered 7,058 gallons of propane to 58 customers in April.

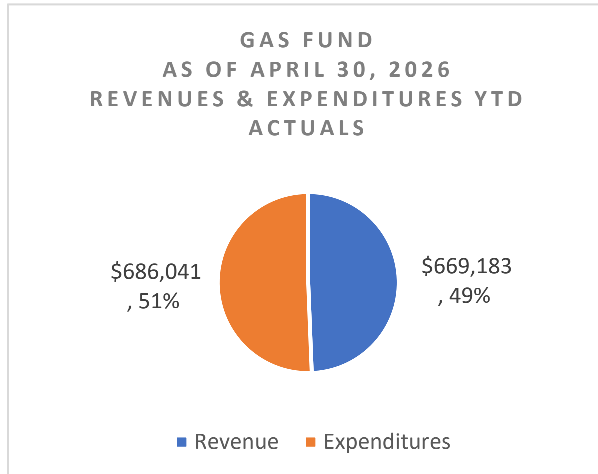
### Gas Billed Colorado City and Hildale City Customers for April 2026

| Description | Quantity Billed* | Number of Customers |
|---|---|---|
| Natural Gas Purchased | 2,845,400 | |
| Natural Gas Billed Colorado City | 1,518,500 | 411 |
| Natural Gas Billed Hildale City | 1,265,700 | 320 |
| Natural Gas Non-Revenue Usage | 61,200 | |
| *Numbers are in Corrected Cubic Feet (100 Corrected Cubic Feet = 1 Therm) | | |




April Gas Financial Results:



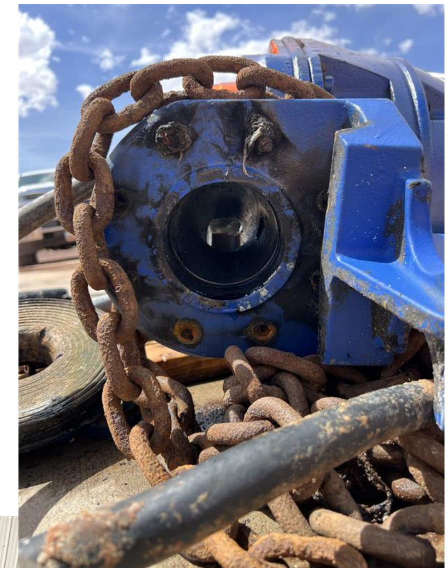

## Wastewater Operations:

### *Lift Station Pump Replacement & Repair*

On Sunday, April 19th on-call technician, Dan Fischer, responded to the Centennial Park Lift Station pump malfunction alarm. Dan found that Pump 1 had failed, causing the system to trip and preventing the second, backup Pump 2 from starting. The secondary pump activated when the system was reset.

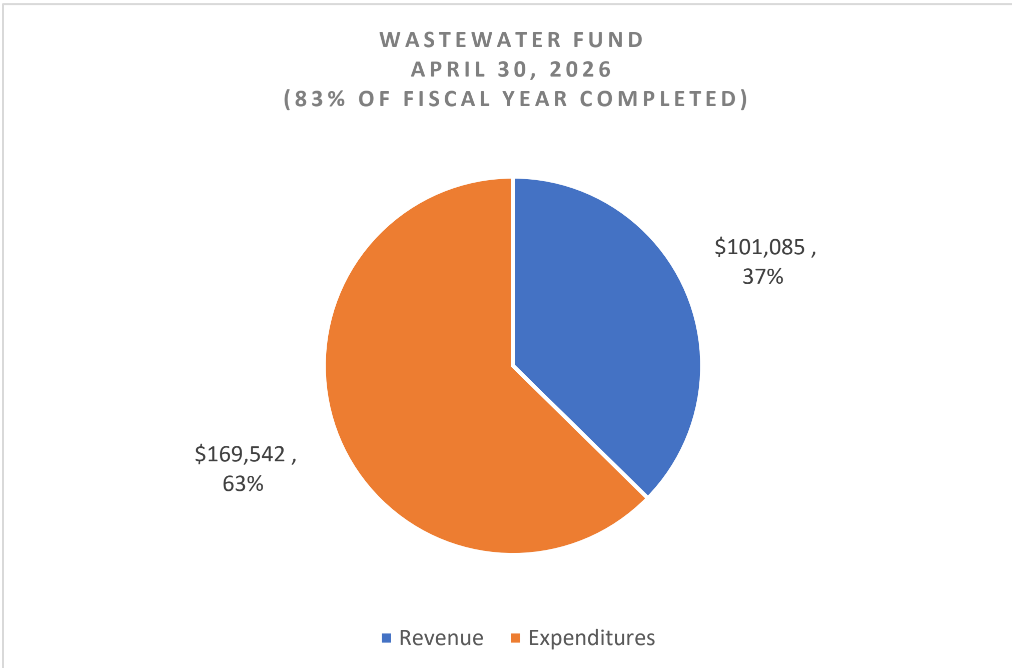
On April 20th, Utility Lead Mitch Jessop ran diagnostics on the bad pump and confirmed Pump 1 was fouled and needed repairs. The Utility Department has one standby pump in stock for replacement if the Lift Station experiences a pump failure and needs to be taken out of service.

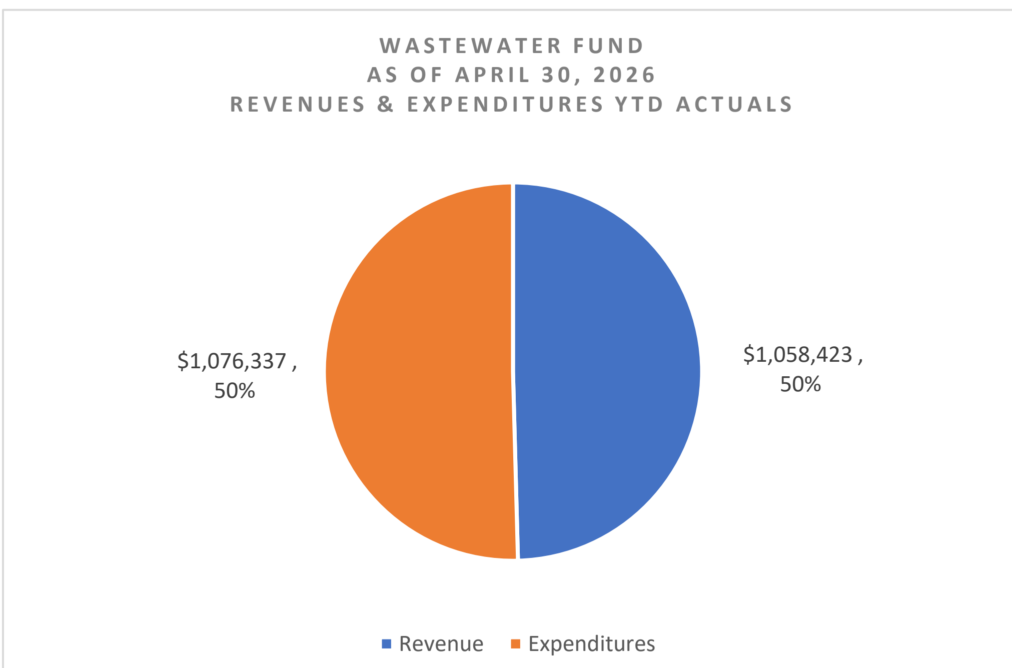
During his diagnostics, Mitch found a rubber sewer plug, from sewer pressure testing, lodged inside the failed, removed pump. Once he removed the obstruction, the pump and motor functioned normally. The repaired pump from the lift station is now in the working inventory.




Item 6.

April Wastewater Financial Results:



## Water Operations:

### *Central Street Water Leak*

On Saturday, May 2nd on-call technician Mitch Jessop responded to a water leak at Central St and Township Ave. The leak was from the Town of Colorado City's water meter at the joint between the pipe and the shutoff valve on the utility side. The team replaced a section of PVC pipe, the locking shutoff, and the backflow preventer.

While installing a new meter barrel and lid the next day, James Moodie and Richard Barlow discovered the repair leaking again.. The old, PVC pipe was brittle and another leak developed in the pipe over night. A crew from Utilities came in and replaced the old PVC pipe with a new poly pipe. .

### *Well Motor Replacement*

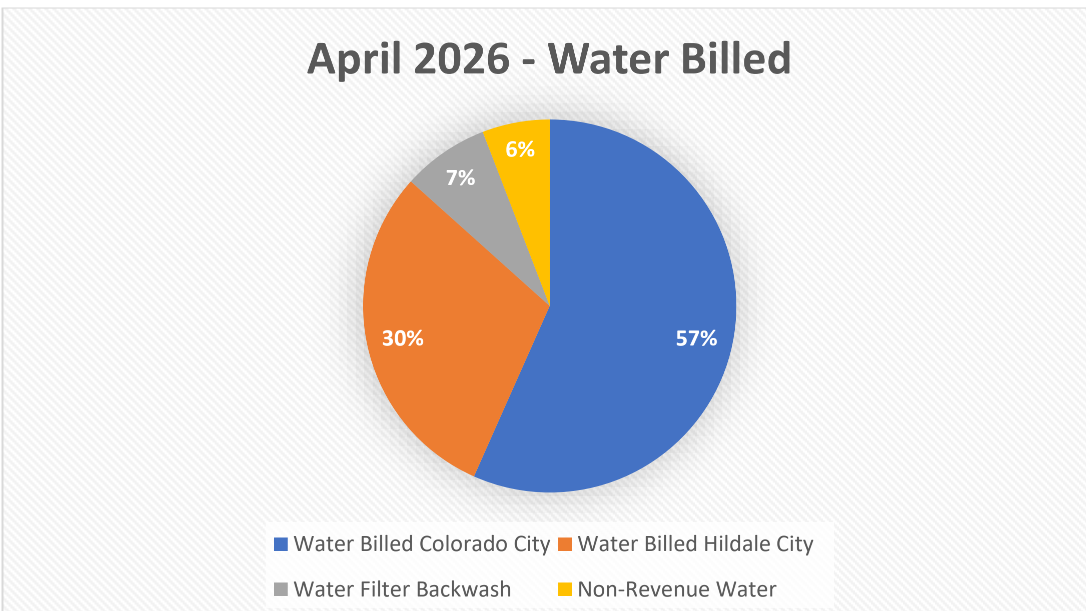
Mitch Jessop oversees water production and treatment. During routine checks at the water plant, he discovered that overall water flow was significantly low. Further examination revealed that Well 12 located at Academy Ave was not running due to a ground-fault in the pump. Testing confirmed that the well electrically failed, requiring further inspection to determine whether the wiring, pump, motor, or combination of these items failed.

Crews removed the pump, motor, hose, and wiring. The wiring and pump tested satisfactory, but the motor failed all diagnostic tests. Nathan Fischer obtained several quotes and ordered a replacement motor at the best available price.

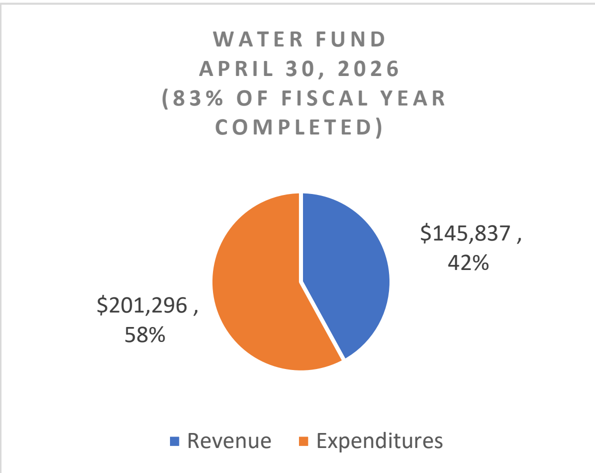
On May 4th, all Utility staff installed the new motor and reassembled the well equipment. The well flow-tested at 274 gallons per minute for more than six hours. Mitch chlorinated the well for routine disinfecting the previous week, he flushed the well to clear all disinfectants before conducting bacterial sampling. After 24 hours, the inhouse bacterial test came back clean, meaning this well's water is safe for culinary use.

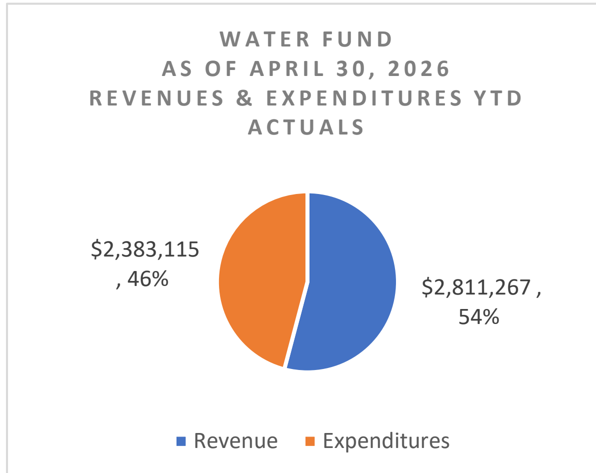

## Water billed to Colorado City and Hildale City customers for April 2026

| Description | Quantity Billed* | Number of Customers |
|---|---|---|
| Water Produced | 30,103,000 | |
| Water Billed Colorado City | 17,055,000 | 848 |
| Water Billed Hildale City | 9,026,000 | 397 |
| Water Filter Backwash | 2,261,300 | |
| Non-Revenue Water | 1,760,700 | |
| *Numbers are in gallons | | |




April Water Financial Results:




## <u>Customer Service/Billing</u>

Utilities Activities for April

| | Total |
|---|---|
| Propane Tickets | 87 |
| Service Orders | 68 |
| Shut Off Notices | 173 |
| Shut Offs | 13 |

**<u>New Employees:</u>** Megan LeBaron, Administrative Assistant, Utilities Department

## <u>Certifications:</u>

## Administration:

PFAS Update: The Utility Department is waiting to hear back from Arcadis, the EPA Engineer for PFAS options in our area. The next steps will be for Arcadis to receive the last quarterly PFAS Sample Results, contact us with the results and our options for the next step. The three options are; continue quarterly monitoring until the PFAS increases, design and construct a treatment site for the wells with PFAS or drill replacement well(s) to replace the ones with PFAS. The costs of all work for PFAS mitigation are covered by the EPA.

Staff received the funding agreement from CDBG Grant for the outfitting of the new drilled wells - 25 & 26. Once Colorado City has the paperwork signed and returned to the engineer, work can be started for completing the design, specifications and going out to bid.

The CIB Grant project final award is June 4, 2026, in Bryce Canyon City. We received the long-term lease agreement from the property owner at the Canyon and it was added to the final packet for review and approval from the CIB. At the regular CIB Board Meeting, the recommendation of the Board and Staff was to split the $4.7 million award into ½ Grant and ½ 0% interest loan.

The Sewer Master Plan is almost complete with the current and future customers, flows, growth of the community and zoning for future growth being added to the plan. The first portion of the study is over 95% complete. There will be a meeting with staff and the three communities in May or June to go over the changes from the February meeting. All costs for the Sewer Master Plan are covered by the Sewer Impact Fees.

The Homestead Sewer Project is under final design. Some additions were made after the 90% design review was done. The Homestead Sewer Project is identified in the Sewer Master Plan as a critical component for growth and is 100% Impact Fee Funded. Along with the sewer improvements, we will address the undersized water line, the gas lines and road condition. The “A” Sewer Line, which allows sewerage to flow from Centennial Park to the Sewer Treatment Plant, Manholes need to be repaired/replaced and are being reviewed for a trenchless replacement project. The goal is to bid on both projects at the same time.

Staff are working on the Annual Audit final components for the state.

We are happy to have Megan LeBaron join the Utility Department as the Administrative Assistant, otherwise known as the person who does all the work!

We are also happy to have Jessica Bistline, Utility Billing Clerk/Treasurer return to work after her recent birth! Welcome back Mommy and Baby!

***OUR MISSION Is to provide regional leadership and fiscally responsible, necessary public services so that residents can enjoy living in a healthy and safe community***

# Public Works Report

# May 2026

## CITY & STREETS MAINTENANCE

**Cleanup and maintenance:** Public works crew has been doing work at the Town Hall grading, curbing, basing, compacting, and steaking for the new road and parking lot. They also removed all the debris from prepping the area and brought in fill dirt for the grass area. The road crew did work on Barlow Street, bringing in cinders and blading, and also basing on Academy Avenue from Central to Richard Street. Trenching was done for the water lines in the new grass area, put in irrigation lines, backfilled and compacted area. Graded for table pads in the grass area.




**Sign replacement and addition:** Painted the handicap parking at the town hall parking lot and painted the stop line onto Central Street as well as added a stop sign. Put up a pedestrian crossing sign backup between Academy and University that was vandalized.

**Screen Plant Operations:**

## PARKS AND RECREATION

Parks crew got quotes for town hall lawn, dug trenches for irrigation and installed irrigation lines. Installed conduit and poly lines from well house to pump house. Cleaned up and maintained area at the police department.

**Heritage Park:** Removed dead tree from lawn area and fixed a leak caused by the tree. Received window estimates for broken windows. Did regular maintenance as well.

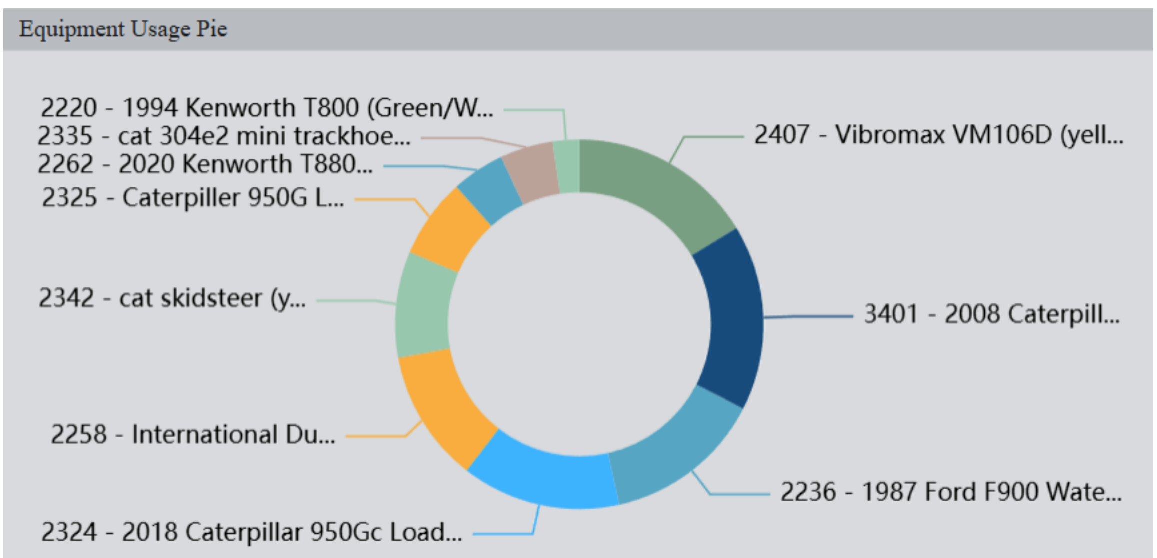
**Lauritzen Park:** Used man lift to cut down dead in the trees, then cleaned up branches and hauled them out. Removed old tree stump.




## EQUIPMENT MAINTENANCE AND REPAIR

Some repairs were done on Equipment # 2342 wiring on bucket. Removed tonneau cover on Vehicle # 2261 and installed weather guard toll bow. Adjusted breaks, fixed air leaks, greased trailer and replaced four tires on Equipment # 2221. Replaced key switch ignition, turn signal switch, and crank shaft switch on Vehicle # 4407. Changed the trans computer on Equipment # 4455. Installed tans on Vehicle # 2804. Replaced battery on Vehicle # 1103. Replaced spark plugs and coil pack on Vehicle # 1102

Maintenance was done on Vehicle# 2258, 1102, 4468, 1125, 2804,1101, 4454, 2804, 1129, 2236, 2804, 1128, 1801, 2430.

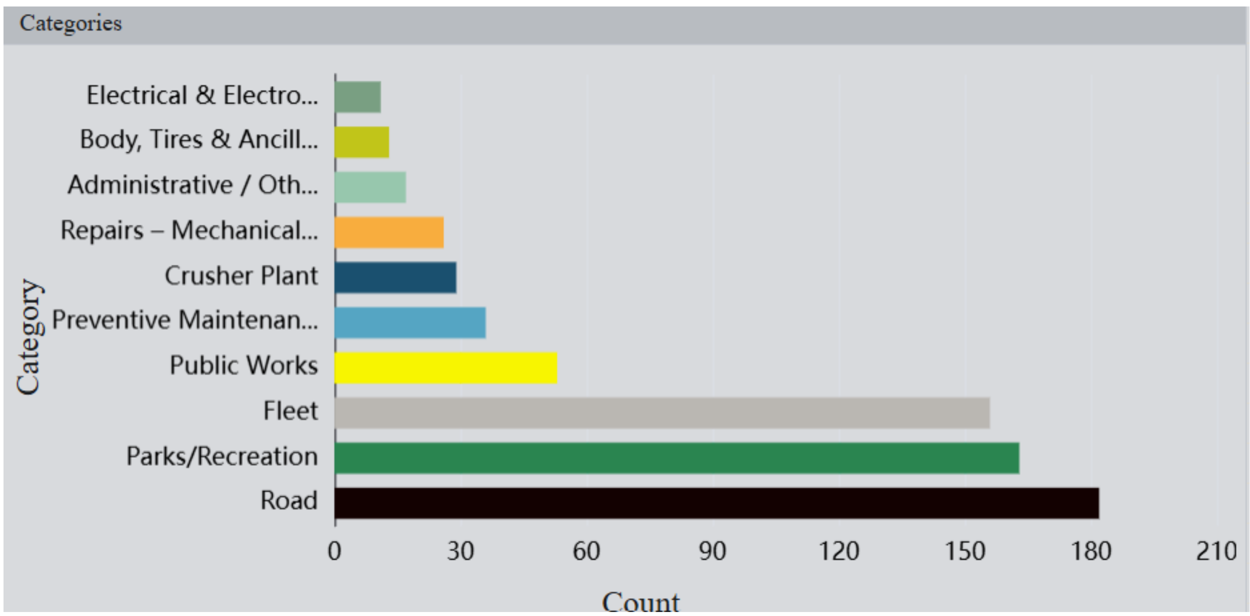



## LANDFILL

In May, the landfill experienced two fire incidents—a trash canister fire and a 4-yard dumpster fire. Both customers were billed for the damaged containers and reminded of prohibited waste policies. A penny-rounding notice was posted at the Scale House due to a shortage of pennies, and the tentative FY 2026–27 budget was approved. Routeware implementation is near completion. A new weather station was installed on the Scale House, and high winds resulted in approximately five landfill closures during the month. The Board approved proposed dumpster and tipping fee increases, effective June 30, 2026. Operationally, the west litter fence project was completed, progress continued in the pit area, and maintenance work remained underway on the new can truck, including rebuilding its hydraulic valves.

In May, 859.39 tons of garbage were taken to the landfill.

## ADMINISTRATIVE




Total man hours spent:

Arizona: 824

Utah: 1

*The public works team takes pride in, and appreciates the opportunity, in working to improve the community and looks forward to its continued success.*

*Public Works Director.*

# HILDALE - COLORADO CITY FIRE DEPARTMENT

## Fire Chief's Report to the Board

**June 2, 2026**

**ADMINISTRATIVE ACTIONS:**

Matthew Zitting and Chief Jesse have worked throughout the month to prepare a preliminary budget for FY 26-27. This required many hours of gathering historical data and conversations with our auditors.

I am pleased to report that Hildale City has reviewed and signed the Intergovernmental Agreement (IGA) with the Fire District, which will be presented to this board at this meeting for review and possible adoption.

On May 28th, I attended a meeting at the Utah Bureau of EMS headquarters in Salt Lake City, where EMS directors from across the state met with Director Bornmeier and his staff to discuss the RHTP grant. This is a five-year federally funded grant supporting rural health. Applications for this grant will open on July 1, 2026.

We have received and issued to our firefighters the 16 sets of turnout gear we ordered. As I have reported before, 8 of those were funded through our 2022 SAFER Grant, 4 through a grant from the 100 Club of Arizona, and 4 were purchased by the district.

We have completed the grant reports for the Utah EMS grants and have also reapplied for the Utah Rural Competitive Grant for two auto-loader devices for our ambulances. This effort aims to prevent lifting injuries among our providers and enhance the safety of our patients. I am also pleased to announce we received a $5,000 grant from Arizona Complete Health for Basic EMT scholarships for the fall EMT class at MCC.

I am working with Chief Kevin Barlow to write an AFG grant for a new water tender, which we are in desperate need of. It has been many years since we have been awarded an AFG grant, but we remain optimistic. Chief Kevin has informed me that he would like to transition out of writing these grants but will take the time to teach me what he knows about the process.

Chief Porter Barlow met with representatives from the Kaibab Tribe and Uzona Emergency Management ahead of the fire season to discuss interoperability. Additionally, he participated in a Zoom meeting with Mohave County Emergency Management to update the county's All-Hazards Plan.

**TRAINING REPORT:**

The May ALS Inservice training focused on additional orientation and updates for the new Mission Critical Protocols App used by IMD, as well as three trauma case reviews. Chief Jesse led this training, and a catered meal was provided.

The 2026 Fire Academy has concluded with the completion of all training and testing for Firefighter I, Firefighter II, and Hazmat awareness and operations. A few students still need to retest, but we expect all

14 students to graduate. The graduation will be held in the north auditorium of Cottonwood Elementary School at 5:00 p.m. on June 5, 2026.

The Cedar City Fire Department donated 10 sets of used turnout gear for training purposes. Chief Porter and I met with Chief Phillips and picked up the gear.

Chief Porter conducted refresher training and processed paperwork for 36 of our wildland firefighters to obtain their annual red cards..

**MAINTENANCE REPORT:**

A110 was taken out of service due to a fuel distribution problem. We outsourced this repair to a company in Cedar City, which re-programmed the computer. On the return trip, DR noticed the truck was overheating and diagnosed the problem as a faulty fan clutch, which has since been ordered. We also replaced all tires on this ambulance. Routine services were performed on A113 and A112 as well.

R1011 required repairs to the Pep-Link device used for mobile internet access. The repairs involved purchasing new hardware and rewiring the system.

We received four quotes for painting the brush trucks acquired from BLM. We chose Budget Painting out of Salt Lake City and have delivered BR1013 to them to begin the process. This project will include painting, decals, and renumbering for both trucks. The new Type 4 brush engine has been placed into service at Station 5 and will be rotated out for painting once the other truck is completed.

Repairs were made to our Ingersoll Rand compressor at Station 3, along with air quality testing. The unit passed the air quality tests and is now back in service.

**FIRE PREVENTION:**

The CPR Training Center trained and certified three community members in CPR/First Aid, five in provider-level CPR, and three of our members in PALS recertification.

Fire prevention activities included two business inspections and three residential permits reviewed and approved. Additionally, a fire extinguisher class was conducted for 36 employees of the Creek Valley Health Clinic.

**OTHER:**

Our crews responded to two significant motor vehicle accidents on SR 59 this past month. Both incidents involved three vehicles, and one resulted in a fatality.

Sincerely,
Jesse Barlow, Chief

# FY27 Interim Budget

| Account Number | Account Title | 2024-25 Prior year Actual | 2025-26 Current year Actual | 2025-26 Cur Year Budget | 2026-27 Future Budget (Cuts + Tax Increase) |
|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | |
| **TAXES** | | | | | |
| 11-31-100 | PROPERTY TAX - CURRENT YEAR | $ 129,148.38 | $ 125,044.81 | $ 125,000.00 | $ 335,403.80 |
| 11-31-200 | PROP TAX - DELINQUENT PR YR | $ 61,098.77 | $ 20,858.15 | $ 34,000.00 | $ 45,000.00 |
| 11-31-300 | GENERAL SALES & USE TAX | $ 309,401.66 | $ 186,630.22 | $ 240,000.00 | $ 300,000.00 |
| 11-31-301 | RAP TAX | $ 30,700.09 | $ 18,974.73 | $ 25,000.00 | $ 30,000.00 |
| 11-31-401 | ENERGY & USE TAX | $ 106,093.63 | $ 62,308.45 | $ 95,000.00 | $ 105,000.00 |
| 11-31-402 | TELECOM LICENSE TAX | $ 7,696.81 | $ 4,259.02 | $ 7,500.00 | $ 7,500.00 |
| 11-31-403 | TRANSIENT ROOM TAX | $ 29,999.16 | $ 14,967.52 | $ 30,000.00 | $ 28,000.00 |
| 11-31-700 | FEE-IN-LIEU TX - PERSONAL PROP | $ 17,249.43 | $ 8,419.86 | $ 18,000.00 | $ 17,500.00 |
| 11-31-900 | PNLTY & INT ON DELINQ TAXES | $ 3,916.48 | $ 1,505.32 | $ 2,260.00 | $ 3,000.00 |
| **Total TAXES:** | | **$ 695,304.41** | **$ 442,968.08** | **$ 576,760.00** | **$ 871,403.80** |
| **LICENSES AND PERMITS** | | | | | |
| 11-32-100 | BUSINESS LICENSE FEES | $ 3,810.00 | $ 3,160.00 | $ 8,000.00 | $ 4,000.00 |
| 11-32-200 | BUILDING PERMITS | $ 30,199.80 | $ 18,975.02 | $ 28,000.00 | $ 28,000.00 |
| 11-32-300 | LAND USE FEE'S | $ 4,400.00 | $ 5,754.00 | $ 11,000.00 | $ 10,000.00 |
| **Total LICENSES AND PERMITS:** | | **$ 38,409.80** | **$ 27,889.02** | **$ 47,000.00** | **$ 42,000.00** |
| **INTERGOVERNMENTAL REVENUE** | | | | | |
| 11-33-411 | FD BEMS GRANT | $ 124,049.28 | $ 46,262.15 | $ - | $ - |
| 11-33-415 | FD APPARATUS | $ - | $ - | $ - | $ 104,200.00 |
| 11-33-421 | FD ASSISTANCE GRANT | $ 35,883.40 | $ - | $ 7,800.00 | $ - |
| 11-33-433 | UDOT SAFE ROUTES TO SCHOOL GRA | $ - | $ - | $ - | $ - |
| 11-33-435 | CIB GENERAL PLAN GRANT | $ - | $ - | $ - | $ - |
| 11-33-436 | CDBG SIDEWALK GRANT | $ - | $ - | $ - | $ - |

Hildale City
WELCOME HOME

# FY27 Interim Budget

| Account Number | Account Title | 2024-25 Prior year Actual | 2025-26 Current year Actual | 2025-26 Cur Year Budget | 2026-27 Future Budget (Cuts + Tax Increase) |
|---|---|---|---|---|---|
| 11-33-437 | CORONAVIRUS RELIEF FUNDS | $ - | $ - | $ - | $ - |
| 11-33-560 | CLASS C ROAD FUND | $ 114,114.88 | $ 59,665.51 | $ 133,333.00 | $ 120,000.00 |
| 11-33-565 | HIGHWAY/TRANSIT TAX | $ 28,255.98 | $ 14,134.66 | $ 40,000.00 | $ 30,000.00 |
| 11-33-580 | LIQUOR FUND ALLOTMENT | $ 2,190.44 | $ - | $ 3,000.00 | $ 2,200.00 |
| **Total INTERGOVERNMENTAL REVENUE:** | | **$ 304,493.98** | **$ 120,062.32** | **$ 184,133.00** | **$ 256,400.00** |
| | | | | | |
| **CHARGES FOR SERVICES** | | | | | |
| 11-34-110 | COURT COSTS, FEES, CHARGES | $ - | $ - | $ 3,000.00 | $ - |
| 11-34-120 | GRAMA, COPYING, ETC. | $ 672.60 | $ 666.78 | $ 8,000.00 | $ 1,000.00 |
| 11-34-191 | TAX COLLECTION FEES - UT | $ - | $ - | $ - | $ - |
| 11-34-252 | SRO POLICE | $ 58,227.00 | $ 22,829.00 | $ 60,000.00 | $ 35,000.00 |
| 11-34-900 | FLOOD AND STORM WATER FEE | $ - | $ - | $ 30,000.00 | $ - |
| 11-34-910 | SOLID WASTE- AZ STRIP LANDFILL | $ - | $ - | $ 24,000.00 | $ 55,000.00 |
| 11-34-915 | GARKANE SERVICES | $ - | $ - | $ 24,000.00 | $ 24,000.00 |
| **Total CHARGES FOR SERVICES:** | | **$ 58,899.60** | **$ 23,495.78** | **$ 149,000.00** | **$ 115,000.00** |
| | | | | | |
| **FINES AND FORFEITURES** | | | | | |
| 11-35-110 | COURT FINES | $ 57,876.96 | $ 72,581.96 | $ 103,000.00 | $ 132,000.00 |
| 11-35-210 | BAIL AND BOND FORFEITURE | $ - | $ - | $ - | $ - |
| **Total FINES AND FORFEITURES:** | | **$ 57,876.96** | **$ 72,581.96** | **$ 103,000.00** | **$ 132,000.00** |
| | | | | | |
| **MISCELLANEOUS REVENUE** | | | | | |
| 11-36-100 | INTEREST EARNINGS - GEN FUND | $ - | $ 6,690.70 | $ 12,000.00 | $ - |
| 11-36-110 | MISCELLANEOUS REVENUE | $ 3,435.28 | $ 4,125.61 | $ 12,000.00 | $ 5,000.00 |
| 11-36-210 | RENTAL - OFFICES IN CITY BLDG | $ 4,550.00 | $ 5,650.00 | $ 18,000.00 | $ 7,800.00 |
| 11-36-600 | SUNDRY REVENUES | $ 2,020.00 | $ (1,970.00) | $ 2,000.00 | $ - |
| 11-36-800 | LOT LEASES | $ 26,400.00 | $ 15,400.00 | $ 300,000.00 | $ 22,400.00 |

# FY27 Interim Budget

| Account Number | Account Title | 2024-25 Prior year Actual | 2025-26 Current year Actual | 2025-26 Cur Year Budget | 2026-27 Future Budget (Cuts + Tax Increase) |
|---|---|---|---|---|---|
| 11-36-910 | SUNDRY REV - GEN FUND | $ 9,085.69 | $ - | $ 13,000.00 | $ 3,000.00 |
| 11-36-925 | BUILDING RENTAL - FIRE DEPT. | $ - | $ - | $ - | $ - |
| **Total MISCELLANEOUS REVENUE:** | | **$ 45,490.97** | **$ 29,896.31** | **$ 357,000.00** | **$ 38,200.00** |
| | | | | | |
| **CONTRIBUTIONS AND TRANSFERS** | | | | | |
| 11-38-101 | TRANSFERS FROM OTHER FUNDS | $ - | $ - | $ - | $ - |
| 11-38-184 | GAS FUND | $ - | $ - | $ - | $ - |
| 11-38-243 | POLICE DEPARTMENT | $ 2,488.00 | $ - | $ - | $ - |
| 11-38-248 | EVENT FEES | $ 9,561.17 | $ 110.00 | $ 10,500.00 | $ - |
| 11-35-400 | SALE OF FIXED ASSETS | $ - | $ - | $ - | $ 154,659.00 |
| 11-38-701 | HILDALE CITY COMMUNITY OUTREACH | $ 14,566.83 | $ 5,258.62 | $ 4,000.00 | $ 15,000.00 |
| 11-38-920 | APPROP - CAPITAL PROJECTS | $ - | $ - | $ - | $ - |
| **Total CONTRIBUTIONS AND TRANSFERS:** | | **$ 26,616.00** | **$ 5,368.62** | **$ 14,500.00** | **$ 169,659.00** |
| | | | | | |
| **TRANSFERS** | | | | | |
| 11-40-900 | CIB DEBT SERVICE TRANSFER | $ - | $ - | $ 28,610.00 | $ 29,000.00 |
| **Total TRANSFERS:** | | **$ -** | **$ -** | **$ 28,610.00** | **$ 29,000.00** |
| | | | | | |
| **GEN GOVT ADMINISTRATION** | | | | | |
| 11-41-110 | SALARIES-PERMANENT EMPLOYEES | $ 61,865.70 | $ 33,735.08 | $ 63,000.00 | $ 55,000.00 |
| 11-41-111 | SECRETARIAL STAFF | $ 30,549.31 | $ 5,197.63 | $ 36,126.00 | $ 10,000.00 |
| 11-41-112 | MAYOR | $ 47,596.18 | $ 48,000.00 | $ 39,000.00 | $ 39,000.00 |
| 11-41-113 | MANAGER | $ 61,714.86 | $ - | $ - | $ - |
| 11-41-114 | TREASURER | $ 3,442.96 | $ 2,919.70 | $ 4,660.00 | $ 4,800.00 |
| 11-41-115 | RECORDER | $ 30,760.81 | $ 15,936.00 | $ 12,950.00 | $ 26,000.00 |
| 11-41-116 | COMMUNITY DEVELOPMENT | $ 72.17 | $ - | $ - | $ - |
| 11-41-117 | ATTORNEY | $ 10,000.00 | $ - | $ 30,000.00 | $ 20,000.00 |

Hildale City
WELCOME HOME

# FY27 Interim Budget

| Account Number | Account Title | 2024-25 Prior year Actual | 2025-26 Current year Actual | 2025-26 Cur Year Budget | 2026-27 Future Budget (Cuts + Tax Increase) |
|---|---|---|---|---|---|
| 11-41-120 | SALARIES-TEMPORARY EMPLOYEES | $ - | $ - | $ - | $ - |
| 11-41-130 | PAYROLL TAXES | $ 15,005.95 | $ 9,178.17 | $ 21,150.00 | $ 15,000.00 |
| 11-41-140 | BENEFITS-OTHER | $ 25,822.42 | $ 13,876.04 | $ 25,198.00 | $ 25,000.00 |
| 11-41-151 | STIPENDS - CITY COUNCIL | $ 6,445.36 | $ 3,010.00 | $ 6,400.00 | $ 5,040.00 |
| 11-41-152 | STIPENDS - PLANNING COMMISSION | $ 1,400.00 | $ 2,660.00 | $ 4,000.00 | $ 5,040.00 |
| 11-41-210 | BOOKS, SUBSCR, & MEMBERSHIPS | $ 20,475.15 | $ 6,295.65 | $ 11,000.00 | $ 6,000.00 |
| 11-41-220 | PUBLIC NOTICES | $ 885.16 | $ - | $ - | $ - |
| 11-41-230 | TRAVEL & TRAINING | $ 14,710.07 | $ 2,730.40 | $ 10,000.00 | $ 5,000.00 |
| 11-41-235 | HEALTH & HYDRATION | $ 2,599.86 | $ 273.25 | $ 2,000.00 | $ 1,000.00 |
| 11-41-240 | OFFICE EXPENSE & SUPPLIES | $ 2,379.62 | $ 2,082.06 | $ 2,700.00 | $ 3,000.00 |
| 11-41-241 | COPIER & PRINTER | $ 1,095.43 | $ 448.90 | $ 1,000.00 | $ 1,500.00 |
| 11-41-242 | PAYROLL FEES | $ 6,423.44 | $ 2,606.27 | $ 6,000.00 | $ 6,500.00 |
| 11-41-244 | PRINT & POSTAGE | $ 118.50 | $ - | $ 100.00 | $ 100.00 |
| 11-41-250 | EQUIPMENT SUPPLIES & MAINT | $ 651.38 | $ - | $ - | $ - |
| 11-41-257 | FUEL | $ 4,459.11 | $ 1,225.32 | $ 3,000.00 | $ 2,500.00 |
| 11-41-260 | TOOLS & EQUIPMENT-NON CAPITAL | $ 325.27 | $ - | $ 434.00 | $ - |
| 11-41-271 | MAINT & SUPPLY - BUILDING | $ 3,541.74 | $ 3,924.92 | $ 3,760.00 | $ 4,000.00 |
| 11-41-272 | MAINT & SUPPLY - IT | $ 363.67 | $ 97.25 | $ 500.00 | $ 500.00 |
| 11-41-274 | MAINT & SUPPLY EQUIPMENT | $ 10.00 | $ 866.44 | $ 900.00 | $ - |
| 11-41-280 | UTILITIES | $ 1,424.65 | $ 2,310.09 | $ 1,262.00 | $ 6,000.00 |
| 11-41-285 | POWER | $ 1,752.00 | $ 1,858.77 | $ 1,760.00 | $ 3,500.00 |
| 11-41-287 | TELEPHONE | $ 5,703.48 | $ 3,650.64 | $ 5,536.00 | $ 5,700.00 |
| 11-41-310 | PROFESSIONAL & TECHNICAL | $ 31,133.66 | $ 3,922.50 | $ 5,000.00 | $ 15,000.00 |
| 11-41-311 | ENGINEER | $ 1,717.73 | $ 1,581.50 | $ 4,000.00 | $ 2,500.00 |
| 11-41-312 | CONSULTANT | $ 72,425.49 | $ 13,787.50 | $ 10,000.00 | $ 20,000.00 |
| 11-41-313 | AUDITOR | $ 18,892.50 | $ 8,580.00 | $ 25,000.00 | $ 9,000.00 |
| 11-41-315 | INFORMATION TECHNOLOGY - SYSTE | $ - | $ - | $ - | $ - |

Hildale City
WELCOME HOME

# FY27 Interim Budget

| Account Number | Account Title | 2024-25 Prior year Actual | 2025-26 Current year Actual | 2025-26 Cur Year Budget | 2026-27 Future Budget (Cuts + Tax Increase) |
|---|---|---|---|---|---|
| 11-41-316 | INFORMATION TECHNOLOGY - SERVI | $ 18,319.90 | $ 9,286.09 | $ 18,000.00 | $ 19,000.00 |
| 11-41-317 | INFORMATION TECHNOLOGY - CONS | $ - | $ - | $ - | $ - |
| 11-41-318 | INFORMATION TECHNOLOGY - SOFTW | $ 1,607.90 | $ 1,904.50 | $ 1,728.00 | $ 2,400.00 |
| 11-41-319 | CONTINGENCY | $ - | $ - | $ - | $ - |
| 11-41-330 | EDUCATION | $ 3,712.50 | $ - | $ - | $ - |
| 11-41-350 | ELECTIONS | $ - | $ 1,170.70 | $ 1,000.00 | $ - |
| 11-41-510 | INSURANCE | $ 47,814.29 | $ 61,596.33 | $ 40,000.00 | $ 62,000.00 |
| 11-41-521 | CREDIT CARD PROCESSING FEES | $ 1,975.30 | $ 3,402.07 | $ 2,000.00 | $ 5,000.00 |
| 11-41-560 | BAD DEBT EXPENSE | $ (374.00) | $ - | $ - | $ - |
| 11-41-720 | BUILDING IMPROVEMENTS | $ - | $ - | $ 2,000.00 | $ 2,000.00 |
| 11-41-741 | EQUIPMENT - OFFICE | $ 2,187.12 | $ - | $ 2,000.00 | $ 1,000.00 |
| 11-41-743 | EQUIPMENT - VEHICLE | $ 19,562.17 | $ 14,914.31 | $ 10,000.00 | $ 11,596.20 |
| 11-41-913 | TRANSFERS TO WASTEWATER FUND | $ - | $ - | $ - | $ - |
| 11-41-914 | TRANSFER TO FUND 63 | $ - | $ - | $ - | $ - |
| 11-41-916 | TRANSFER TO FUND 64 | $ - | $ - | $ - | $ - |
| 11-41-963 | TRANSFER TO FUND 46 | $ - | $ - | $ - | $ - |
| 11-41-965 | TRANSFER TO FUND 82 | $ - | $ - | $ - | $ 93,159.00 |
| 11-41-990 | APPROPRIATION FOR FUND BALANCE | $ - | $ - | $ - | $ - |
| 11-41-999 | RESTRICTED TAX INCREASE RESERVE | $ - | $ - | $ - | $ 8,403.80 |
| **Total Gen Gov Admin** | | **$ 580,568.81** | **$ 283,028.08** | **$ 413,164.00** | **$ 501,239.00** |
| | | | | | |
| **MUNICIPAL COURT** | | | | | |
| 11-42-110 | SALARIES-PERMANENT EMPLOYEES | $ 58,135.13 | $ 37,178.02 | $ 56,581.00 | $ 60,000.00 |
| 11-42-130 | PAYROLL TAXES & BENEFITS | $ 15,044.14 | $ 8,919.21 | $ 14,800.00 | $ 14,800.00 |
| 11-42-210 | BOOKS, SUBSCR, & MEMBERSHIPS | $ - | $ - | $ - | $ - |
| 11-42-230 | TRAVEL | $ 243.82 | $ 275.00 | $ 150.00 | $ 150.00 |
| 11-42-240 | OFFICE EXPENSE & SUPPLIES | $ 122.47 | $ 16.23 | $ - | $ - |

Hildale City
WELCOME HOME

# FY27 Interim Budget

| Account Number | Account Title | 2024-25 Prior year Actual | 2025-26 Current year Actual | 2025-26 Cur Year Budget | 2026-27 Future Budget (Cuts + Tax Increase) |
|---|---|---|---|---|---|
| 11-42-271 | MAINT & SUPPLY - OFFICE | $ 146.00 | $ 603.06 | $ 200.00 | $ 200.00 |
| 11-42-287 | TELEPHONE | $ - | $ - | $ - | $ - |
| 11-42-310 | PROFESSIONAL & TECHNICAL | $ 17,131.89 | $ 11,568.50 | $ 14,400.00 | $ 18,000.00 |
| 11-42-330 | EDUCATION | $ - | $ - | $ - | $ - |
| 11-42-550 | FINES, SURCHARGES - AOC | $ 22,337.80 | $ 30,698.10 | $ 16,859.00 | $ 39,000.00 |
| 11-42-551 | RESTITUTION PAYMENTS | $ - | $ - | $ - | $ - |
| 11-42-552 | BAIL, BOND PAYMENT RELEASE | $ 2,090.00 | $ 970.00 | $ 2,786.00 | $ - |
| 11-42-620 | MISC. SERVICES | $ 1,054.44 | $ - | $ - | $ - |
| 11-42-790 | OTHER | $ - | $ - | $ - | $ - |
| **Total MUNICIPAL COURT:** | | **$ 116,305.69** | **$ 90,228.12** | **$ 105,776.00** | **$ 132,150.00** |
| | | | | | |
| **POLICE DEPARTMENT** | | | | | |
| 11-43-230 | TRAVEL, MEETINGS, AND TRAINING | $ - | $ - | $ - | $ - |
| 11-43-240 | OFFICE EXPENSE & SUPPLIES | $ - | $ - | $ - | $ - |
| 11-43-242 | SPECIAL EVENTS SERVICE | $ - | $ - | $ - | $ - |
| 11-43-287 | TELEPHONE | $ - | $ - | $ - | $ - |
| 11-43-310 | PROFESSIONAL & TECHNICAL | $ - | $ - | $ - | $ - |
| 11-43-820 | LIQUOR FUND ALLOTMENT TRANSFER | $ 2,135.67 | $ - | $ 2,136.00 | $ 2,200.00 |
| 11-43-980 | INTRA-GOVT CHARGES | $ 509,160.96 | $ 272,784.00 | $ 354,498.00 | $ 150,000.00 |
| 11-43-999 | RESTRICTED TAX INCREASE RESERVE | $ - | $ - | $ - | $ 200,000.00 |
| **Total POLICE DEPARTMENT:** | | **$ 511,296.63** | **$ 272,784.00** | **$ 356,634.00** | **$ 352,200.00** |
| | | | | | |
| **FIRE DEPARTMENT** | | | | | |
| 11-44-510 | INSURANCE | $ 1,468.43 | $ - | $ - | $ - |
| 11-44-810 | FD BEMS GRANT TRANSFER | $ 98,856.77 | $ 13,620.00 | $ - | $ - |
| 11-44-811 | FD ASSISTANCE GRANT TRANSFER | $ 28,358.15 | $ 8,532.50 | $ 7,800.00 | $ 15,600.00 |
| 11-44-812 | DEBT SERVICE TRANSFER | $ 108,296.68 | $ 126,561.88 | $ 80,185.00 | $ 101,225.00 |

# FY27 Interim Budget

| Account Number | Account Title | 2024-25 Prior year Actual | 2025-26 Current year Actual | 2025-26 Cur Year Budget | 2026-27 Future Budget (Cuts + Tax Increase) |
|---|---|---|---|---|---|
| 11-44-850 | DEBT SERVICE - VEHICLE & EQUIP | $ - | $ 10,896.00 | $ - | $ 32,688.00 |
| 11-44-980 | INTRA-GOVT CHARGES | $ 91,000.07 | $ 60,666.72 | $ 80,888.00 | $ 91,000.00 |
| **Total FIRE DEPARTMENT:** | | **$ 327,980.10** | **$ 220,277.10** | **$ 168,873.00** | **$ 240,513.00** |
| | | | | | |
| **BUILDING DEPARTMENT** | | | | | |
| 11-45-110 | SALARIES-PERMANENT EMPLOYEES | $ 21,074.04 | $ 13,047.42 | $ 23,000.00 | $ 23,000.00 |
| 11-45-117 | ATTORNEY | $ - | $ - | $ - | $ - |
| 11-45-210 | BOOKS, SUBSCR, & MEMBERSHIPS | $ - | $ - | $ - | $ - |
| 11-45-240 | OFFICE EXPENSE & SUPPLIES | $ - | $ - | $ - | $ - |
| 11-45-273 | MAINT & SUPPLY - SYSTEM | $ - | $ - | $ - | $ - |
| 11-45-274 | MAINT & SUPPLY EQUIPMENT | $ - | $ - | $ - | $ - |
| 11-45-310 | PROFESSIONAL & TECHNICAL | $ 396.28 | $ 566.32 | $ 400.00 | $ 400.00 |
| 11-45-330 | EDUCATION | $ 1,646.04 | $ 1,946.74 | $ 500.00 | $ 1,500.00 |
| **Total BUILDING DEPARTMENT:** | | **$ 23,116.36** | **$ 15,560.48** | **$ 23,900.00** | **$ 24,900.00** |
| | | | | | |
| **PUBLIC SAFETY DISPATCH** | | | | | |
| 11-46-980 | INTRA-GOVT CHARGES | $ 131,748.00 | $ 91,184.00 | $ 105,000.00 | $ 50,000.00 |
| **Total PUBLIC SAFETY DISPATCH:** | | **$ 131,748.00** | **$ 91,184.00** | **$ 105,000.00** | **$ 50,000.00** |
| | | | | | |
| **PUBLIC WORKS - STREETS & ROADS** | | | | | |
| 11-47-110 | SALARIES-PERMANENT EMPLOYEES | $ 106,949.08 | $ 51,437.65 | $ 105,000.00 | $ 8,750.00 |
| 11-47-130 | PAYROLL TAXES | $ 7,978.67 | $ 3,829.72 | $ 8,000.00 | $ 2,250.00 |
| 11-47-140 | BENEFITS-OTHER | $ 27,776.70 | $ 13,896.50 | $ 29,108.00 | $ - |
| 11-47-210 | BOOKS, SUBSCR, & MEMBERSHIPS | $ - | $ - | $ - | $ - |
| 11-47-230 | TRAVEL | $ 743.10 | $ - | $ 1,000.00 | $ 1,000.00 |
| 11-47-250 | EQUIPMENT SUPPLIES & MAINT | $ 2,267.23 | $ - | $ - | $ - |

# FY27 Interim Budget

| Account Number | Account Title | 2024-25 Prior year Actual | 2025-26 Current year Actual | 2025-26 Cur Year Budget | 2026-27 Future Budget (Cuts + Tax Increase) |
|---|---|---|---|---|---|
| 11-47-255 | EQUIPMENT RENT OR LEASE | $ - | $ 7,575.76 | $ - | $ - |
| 11-47-257 | FUEL | $ 2,787.68 | $ 1,340.16 | $ 1,500.00 | $ 3,000.00 |
| 11-47-258 | BULK OIL | $ - | $ - | $ - | $ - |
| 11-47-260 | TOOLS & EQUIPMENT-NON CAPITAL | $ - | $ - | $ - | $ - |
| 11-47-271 | MAINT & SUPPLY - OFFICE | $ - | $ - | $ - | $ - |
| 11-47-272 | MAINT & SUPPLY - OTHER | $ 1,676.65 | $ 1,774.44 | $ 1,376.00 | $ 1,500.00 |
| 11-47-273 | MAINT & SUPPLY - SYSTEM | $ - | $ - | $ - | $ - |
| 11-47-274 | MAINT & SUPPLY EQUIPMENT | $ 4,977.50 | $ 1,906.51 | $ 3,000.00 | $ - |
| 11-47-280 | UTILITIES | $ - | $ - | $ - | $ - |
| 11-47-286 | STREET LIGHTS | $ 5,380.70 | $ 3,427.97 | $ 5,400.00 | $ 6,000.00 |
| 11-47-311 | ENGINEER | $ 1,500.00 | $ - | $ - | $ - |
| 11-47-330 | EDUCATION | $ - | $ - | $ - | $ - |
| 11-47-410 | SPEC DEPT MATERIALS & SUPPLIES | $ - | $ - | $ - | $ - |
| 11-47-740 | EQUIPMENT - PURCHASE | $ 5,860.00 | $ - | $ - | $ - |
| 11-47-743 | EQUIPMENT - VEHICLE | $ - | $ - | $ - | $ - |
| 11-47-850 | DEBT SERVICE | $ - | $ - | $ - | $ - |
| **Total PUBLIC WORKS - STREETS & ROADS:** | | **$ 167,897.31** | **$ 85,188.71** | **$ 154,384.00** | **$ 22,500.00** |
| | | | | | |
| **PUBLIC WORKS - PARKS** | | | | | |
| 11-48-110 | SALARIES-PERMANENT EMPLOYEES | $ 63,756.55 | $ 31,452.54 | $ 47,000.00 | $ 35,000.00 |
| 11-48-120 | SALARIES-TEMPORARY EMPLOYEES | $ - | $ - | $ - | $ - |
| 11-48-130 | PAYROLL TAXES | $ 4,877.40 | $ 2,411.79 | $ 3,550.00 | $ 1,993.80 |
| 11-48-140 | BENEFITS-OTHER | $ 1,982.34 | $ 4,096.80 | $ 252.00 | $ 252.00 |
| 11-48-210 | BOOKS, SUBSCR, & MEMBERSHIPS | $ 200.00 | $ - | $ - | $ - |
| 11-48-230 | TRAVEL, MEETINGS, AND TRAINING | $ 330.00 | $ 330.00 | $ 500.00 | $ 330.00 |
| 11-48-240 | OFFICE EXPENSE & SUPPLIES | $ - | $ - | $ - | $ - |
| 11-48-250 | EQUIPMENT SUPPLIES & MAINT | $ 894.09 | $ - | $ - | $ - |

# FY27 Interim Budget

| Account Number | Account Title | 2024-25 Prior year Actual | 2025-26 Current year Actual | 2025-26 Cur Year Budget | 2026-27 Future Budget (Cuts + Tax Increase) |
|---|---|---|---|---|---|
| 11-48-257 | FUEL | $ 1,543.75 | $ - | $ 2,057.00 | $ 500.00 |
| 11-48-260 | TOOLS & EQUIPMENT-NON CAPITAL | $ 490.15 | $ - | $ - | $ - |
| 11-48-271 | MAINT & SUPPLY - OFFICE | $ 1,299.18 | $ 286.03 | $ 1,100.00 | $ - |
| 11-48-272 | MAINT & SUPPLY - OTHER | $ 3,019.76 | $ 4,180.54 | $ 3,684.00 | $ 5,000.00 |
| 11-48-273 | MAINT & SUPPLY - SYSTEM | $ 582.00 | $ 340.66 | $ 776.00 | $ - |
| 11-48-274 | MAINT & SUPPLY EQUIPMENT | $ 382.18 | $ 539.68 | $ 396.00 | $ - |
| 11-48-280 | UTILITIES | $ 4,982.20 | $ 3,982.21 | $ 3,736.00 | $ 5,000.00 |
| 11-48-285 | POWER | $ 3,135.02 | $ 1,393.43 | $ 3,096.00 | $ 3,400.00 |
| 11-48-287 | TELEPHONE INET | $ 2,497.91 | $ 1,665.54 | $ 2,220.00 | $ 2,500.00 |
| 11-48-410 | SPECIAL PROJECT | $ 654.37 | $ - | $ - | $ - |
| 11-48-730 | IMPROVEMENTS OTHER THAN BLDGS | $ 25.16 | $ 62.10 | $ - | $ - |
| 11-48-743 | EQUIPMENT - VEHICLE | $ 1,850.00 | $ - | $ - | $ - |
| 11-48-790 | OTHER | $ - | $ - | $ - | $ - |
| 11-48-850 | DEBT SERVICE - VEHICLE & EQUIP | $ 6,685.00 | $ 6,685.00 | $ 6,685.00 | $ 6,685.00 |
| **Total PUBLIC WORKS - PARKS:** | | **$ 99,187.06** | **$ 57,426.32** | **$ 75,052.00** | **$ 60,660.80** |
| | | | | | |
| **COMMUNITY OUTREACH DEPARTMENT** | | | | | |
| 11-49-110 | SALARIES-PERMANENT EMPLOYEES | $ - | $ - | $ - | $ - |
| 11-49-130 | PAYROLL TAXES | $ - | $ - | $ - | $ - |
| 11-49-230 | TRAVEL, MEETINGS, AND TRAINING | $ 573.96 | $ - | $ - | $ - |
| 11-49-250 | EQUIPMENT SUPPLIES & MAINT | $ 45.74 | $ - | $ - | $ - |
| 11-49-274 | EQUIPMENT PURCHASE | $ - | $ - | $ - | $ - |
| 11-49-310 | PROFESSIONAL & TECHNICAL | $ - | $ - | $ - | $ - |
| 11-49-410 | SPECIAL PROJECT | $ 45,788.59 | $ 4,135.17 | $ - | $ - |
| 11-49-790 | OTHER | $ - | $ - | $ - | $ - |
| **Total COMMUNITY OUTREACH DEPARTMENT:** | | **$ 46,408.29** | **$ 4,135.17** | **$ -** | **$ -** |

# FY27 Interim Budget

| Account Number | Account Title | 2024-25 Prior year Actual | 2025-26 Current year Actual | 2025-26 Cur Year Budget | 2026-27 Future Budget (Cuts + Tax Increase) |
|---|---|---|---|---|---|
| **COMMUNITY OUTREACH DEPARTMENT** | | | | | |
| 11-50-230 | TRAVEL, MEETINGS, AND TRAINING | $ - | $ - | $ - | $ - |
| 11-50-790 | OTHER | $ - | $ - | $ - | $ - |
| **Total COMMUNITY OUTREACH DEPARTMENT:** | | **$ -** | **$ -** | **$ -** | **$ -** |
| **CLASS C ROAD FUNDS** | | | | | |
| 11-65-110 | SALARIES-PERMANENT EMPLOYEES | $ - | $ - | $ - | $ 48,750.00 |
| 11-65-130 | PAYROLL TAXES | $ - | $ - | $ - | $ 4,250.00 |
| 11-65-140 | BENEFITS-OTHER | $ - | $ - | $ - | $ - |
| 11-65-311 | ENGINEER SERVICES | $ - | $ - | $ - | $ - |
| 11-65-350 | STREET SIGN REPLACEMENT | $ - | $ - | $ - | $ 10,000.00 |
| 11-65-355 | CURB GUTTER SIDEWALK | $ - | $ - | $ - | $ - |
| 11-65-400 | ROAD MAINTENANCE | $ - | $ - | $ - | $ - |
| 11-65-790 | CAPITAL PROJECTS | $ - | $ - | $ - | $ 73,000.00 |
| 11-65-963 | GRANT TRANSFER | $ - | $ - | $ - | $ 14,000.00 |
| **Total Class C Road Funds** | | **$ -** | **$ -** | **$ -** | **$ 150,000.00** |
| **COMMUNITY OUTREACH DEPARTMENT** | | | | | |
| 11-90-820 | INTEREST EXPENSE | $ - | $ - | $ - | $ - |
| **Total COMMUNITY OUTREACH DEPARTMENT:** | | **$ -** | **$ -** | **$ -** | **$ -** |
| **11-99-999** | APPROPRIATION FOR FUND BALANCE | **$ -** | **$ -** | **$ -** | **$ 61,500.00** |
| **GENERALFUND TOTAL REVENUE** | | **$ 1,227,091.72** | **$ 722,262.09** | **$ 1,431,393.00** | **$ 1,624,662.80** |
| **GENERALFUND TOTAL EXPENDITURE** | | **$ 2,004,508.25** | **$ 1,119,811.98** | **$ 1,431,393.00** | **$ 1,624,662.80** |
| | | **$ (777,416.53)** | **$ (397,549.89)** | **$ -** | **$ -** |

# FY27 Interim Budget

| Account Number | Account Title | 2024-25 Prior year Actual | 2025-26 Current year Actual | 2025-26 Cur Year Budget | 2026-27 Future Budget (Cuts + Tax Increase) |
|---|---|---|---|---|---|
| **GF DEBT SERVICE** | | | | | |
| DEBT SERVICE TRANSFER REVENUE | | | | | |
| 31-34-802 | TRANS FOR CIB EQUIP BOND PMT | $ 108,296.68 | $ 108,611.00 | $ 80,185.00 | $ 71,800.00 |
| 31-34-803 | 2018 CIB DETENTION POND | $ - | $ - | $ - | $ - |
| **Total DEBT SERVICE TRANSFER REVENUE:** | | **$ 108,296.68** | **$ 108,611.00** | **$ 80,185.00** | **$ 71,800.00** |
| **DEBT SERVICE TRANSFER REVENUE** | | | | | |
| 31-39-803 | TRANSFERS FOR CIB DETENTION PO | $ - | $ - | $ 28,926.00 | $ 29,425.00 |
| **Total DEBT SERVICE TRANSFER REVENUE:** | | **$ -** | **$ -** | **$ 28,926.00** | **$ 29,425.00** |
| **FIRE DEPT DEBT SERVICE** | | | | | |
| 31-44-711 | FIRE EQ 2015 BOND DEBT SERVICE | $ - | $ 79,000.00 | $ 79,000.00 | $ 71,800.00 |
| 31-44-712 | FIRE EQ 2015 BOND INTEREST | $ - | $ 1,185.01 | $ 1,185.00 | $ - |
| 31-44-723 | 2018 CIB DETENTION POND | $ 97,000.00 | $ - | $ - | $ - |
| 31-44-724 | 2018 CIB DETEN POND INTEREST | $ 11,296.68 | $ - | $ - | $ - |
| **Total FIRE DEPT DEBT SERVICE:** | | **$ 108,296.68** | **$ 80,185.01** | **$ 80,185.00** | **$ 71,800.00** |
| **PARKS DEPT. DEBT SERVICE** | | | | | |
| 31-49-790 | 2018 CIB DETENTION POND PRINC | $ - | $ 20,000.00 | $ 20,000.00 | $ 21,000.00 |
| 31-49-791 | 2018 CIB DETENTION POND INT | $ - | $ 8,425.00 | $ (8,926.00) | $ 8,425.00 |
| **Total PARKS DEPT. DEBT SERVICE:** | | **$ -** | **$ 28,425.00** | **$ 11,074.00** | **$ 29,425.00** |
| **GF DEBT SERVICE REVENUE** | | **$ 108,296.68** | **$ 108,611.00** | **$ 109,111.00** | **$ 101,225.00** |
| **GF DEBT SERVICE EXPENDITURE** | | **$ 108,296.68** | **$ 108,610.01** | **$ 91,259.00** | **$ 101,225.00** |
| **HILDALE CITY GRANTS** | | | | | |

Hildale City
WELCOME HOME

# FY27 Interim Budget

| Account Number | Account Title | 2024-25 Prior year Actual | 2025-26 Current year Actual | 2025-26 Cur Year Budget | 2026-27 Future Budget (Cuts + Tax Increase) |
|---|---|---|---|---|---|
| **INTERGOVERNMENTAL REVENUE** | | | | | |
| 41-33-400 | BEMS GRANT REVENUES | $ 6,379.02 | $ - | $ - | $ - |
| 41-33-423 | SRTS GRANT | $ - | $ - | $ - | $ 138,000.00 |
| 41-33-438 | INNOVATION CENTER GRANT | $ 176,796.14 | $ - | $ 6,690.00 | $ - |
| 41-33-510 | MAXWELL PARK | $ 333,203.27 | $ 769,750.00 | $ - | $ 1,000,000.00 |
| 41-33-511 | MAXWELL GRANT CIP FUNDING | $ 85,166.98 | $ - | $ - | $ - |
| 41-33-801 | LIQUOR FUND ALLOTMENT | $ - | $ - | $ - | $ - |
| 41-33-815 | TRANSFER FOR SRTS GRANT | $ - | $ - | $ - | $ 14,000.00 |
| **Total INTERGOVERNMENTAL REVENUE:** | | **$ 601,545.41** | **$ 769,750.00** | **$ 6,690.00** | **$ 1,152,000.00** |
| **FIRE DEPT GRANTS** | | | | | |
| 41-34-801 | FD ASSIST PERCAPITA GRANT | $ - | $ - | $ - | $ - |
| 41-34-802 | FD BEMS GRANT | $ - | $ 5,983.63 | $ 71,804.00 | $ - |
| **Total FIRE DEPT GRANTS:** | | **$ -** | **$ 5,983.63** | **$ 71,804.00** | **$ -** |
| **GF ADMIN GRANTS/LOANS/ALLOT** | | | | | |
| 41-41-725 | SIDEWALK GRANTS | **$ -** | **$ -** | **$ -** | **$ 152,000.00** |
| 41-41-790 | INNOVATION CENTER - GRANT EXP | $ 176,796.14 | $ 35,151.42 | $ 6,690.00 | $ - |
| **Total GF ADMIN GRANTS/LOANS/ALLOT:** | | **$ 176,796.14** | **$ 35,151.42** | **$ 6,690.00** | **$ 152,000.00** |
| **FIRE GRANTS/LOANS/ALLOTMENTS** | | | | | |
| 41-44-220 | FD ASSISTANCE GRANT EXPENSE | $ - | $ - | $ - | $ - |
| 41-44-250 | FD BEMS GRANT EXPENSE | $ 3,195.02 | $ 33,177.76 | $ - | $ - |
| 41-44-255 | MAXWELL GRANT - CIP FUNDING | $ 85,166.98 | $ - | $ - | $ - |
| **Total FIRE GRANTS/LOANS/ALLOTMENTS:** | | **$ 88,362.00** | **$ 33,177.76** | **$ -** | **$ -** |
| **PARKS GRANTS/LOANS/ALLOTMENTS** | | | | | |

# FY27 Interim Budget

| Account Number | Account Title | 2024-25 Prior year Actual | 2025-26 Current year Actual | 2025-26 Cur Year Budget | 2026-27 Future Budget (Cuts + Tax Increase) |
|---|---|---|---|---|---|
| 41-48-700 | G/L/A PARKS | $ 333,203.27 | $ 350,568.67 | $ - | $ 1,000,000.00 |
| **Total PARKS GRANTS/LOANS/ALLOTMENTS:** | | **$ 333,203.27** | **$ 350,568.67** | **$ -** | **$ 1,000,000.00** |
| | | | | | |
| **PARKS GRANTS/LOANS/ALLOTMENTS** | | | | | |
| 41-49-700 | G/L/A INDUSTRIAL PARK | $ - | $ 407,045.69 | $ - | $ - |
| **Total PARKS GRANTS/LOANS/ALLOTMENTS:** | | **$ -** | **$ 407,045.69** | **$ -** | **$ -** |
| | | | | | |
| **HILDALE CITY GRANTS REVENUE** | | **$ 601,545.41** | **$ 775,733.63** | **$ 78,494.00** | **$ 1,152,000.00** |
| **HILDALE CITY GRANTS EXPENDITURES** | | **$ 598,361.41** | **$ 825,943.54** | **$ 6,690.00** | **$ 1,152,000.00** |
| | | | | | |
| **CAPITAL PROJECTS FUND** | | | | | |
| **CAP PROJECTS STREETS & ROADS** | | | | | |
| 45-47-960 | TRANSFER TO GENERAL FUND | $ - | $ - | $ - | $ - |
| **Total CAP PROJECTS STREETS & ROADS:** | | **$ -** | **$ -** | **$ -** | **$ -** |
| | | | | | |
| **CAP PROJECTS PARKS DEPT.** | | | | | |
| 45-48-731 | MAXWELL PARK IMPROVEMENTS | $ - | $ - | $ 2,271,360.00 | $ - |
| **Total CAP PROJECTS PARKS DEPT.:** | | **$ -** | **$ -** | **$ 2,271,360.00** | **$ -** |
| | | | | | |
| **CAPITAL PROJECT FUND REVENUE** | | | | | |
| **CAPITAL PROJECT FUND EXPENDITURES** | | **$ -** | **$ -** | **$ 2,271,360.00** | **$ -** |
| | | | | | |
| **2017 JUDGMENT RESOLUTION FUND** | | | | | |
| | | | | | |
| **REVENUES** | | | | | |
| 63-38-101 | TRANSFER FROM GENERAL FUND | $ - | $ - | $ - | $ - |
| 63-38-102 | TRANSFER FROM WATER FUND | $ 12,871.24 | $ - | $ 10,000.00 | $ - |

# FY27 Interim Budget

| Account Number | Account Title | | 2024-25 Prior year Actual | | 2025-26 Current year Actual | | 2025-26 Cur Year Budget | | 2026-27 Future Budget (Cuts + Tax Increase) |
|---|---|---|---|---|---|---|---|---|---|
| 63-38-103 | TRANSFER FROM WASTEWATER | $ | 12,871.24 | $ | 2,308.00 | $ | 20,000.00 | $ | - |
| 63-38-105 | TRANSFER FROM GAS FUND | $ | 12,875.11 | $ | - | $ | 10,000.00 | $ | - |
| **Total REVENUES:** | | **$** | **38,617.59** | **$** | **2,308.00** | **$** | **40,000.00** | **$** | **-** |
| | | | | | | | | | |
| **EXPENDITURES** | | | | | | | | | |
| 63-41-310 | PROFESSIONAL & TECHNICAL | $ | 38,617.58 | $ | 2,307.26 | $ | 20,000.00 | $ | - |
| 63-41-315 | LEGAL - GENERAL | $ | - | $ | - | $ | 20,000.00 | $ | - |
| **Total EXPENDITURES:** | | **$** | **38,617.58** | **$** | **2,307.26** | **$** | **40,000.00** | **$** | **-** |
| | | | | | | | | | |
| **2017 JUDGMENT RESOLUTION FUND Revenue Total:** | | **$** | **38,617.59** | **$** | **2,308.00** | **$** | **40,000.00** | **$** | **-** |
| **2017 JUDGMENT RESOLUTION FUND Expenditure Total:** | | **$** | **38,617.58** | **$** | **2,307.26** | **$** | **40,000.00** | **$** | **-** |
| | | | | | | | | | |
| **LITIGATION DEFENSE FUND** | | | | | | | | | |
| | | | | | | | | | |
| **REVENUES** | | | | | | | | | |
| 64-38-101 | TRANSFER FROM GENERAL FUND | $ | - | $ | - | $ | - | $ | - |
| 64-38-102 | TRANSFER FROM WATER FUND | $ | - | $ | - | $ | - | $ | - |
| 64-38-103 | TRANSFER FROM WASTEWATER | $ | - | $ | - | $ | - | $ | - |
| 64-38-105 | TRANSFER FROM GAS FUND | $ | - | $ | - | $ | - | $ | - |
| **Total REVENUES:** | | **$** | **-** | **$** | **-** | **$** | **-** | **$** | **-** |
| | | | | | | | | | |
| **EXPENDITURES** | | | | | | | | | |
| 64-41-250 | EQUIPMENT SUPPLIES & MAINT | $ | - | $ | - | $ | - | $ | - |
| 64-41-285 | POWER | $ | - | $ | - | $ | - | $ | - |
| **Total EXPENDITURES:** | | **$** | **-** | **$** | **-** | **$** | **-** | **$** | **-** |
| | | | | | | | | | |
| LITIGATION DEFENSE FUND Revenue Total: | | $ | - | $ | - | $ | - | $ | - |

# FY27 Interim Budget

| Account Number | Account Title | 2024-25 Prior year Actual | 2025-26 Current year Actual | 2025-26 Cur Year Budget | 2026-27 Future Budget (Cuts + Tax Increase) |
|---|---|---|---|---|---|
| LITIGATION DEFENSE FUND Expenditure Total: | | $ - | $ - | $ - | $ - |
| **JOINT ADMINISTRATION FUND** | | | | | |
| REVENUES | | | | | |
| **65-38-102** | TRANSFER FROM WATER FUND | $ 470,558.56 | $ - | $ 547,400.00 | $ 621,000.00 |
| 65-38-103 | TRANSFER FROM WASTEWATER | $ 627,223.23 | $ - | $ 622,400.00 | $ 709,600.00 |
| 65-38-105 | TRANSFER FROM GAS FUND | $ 313,611.62 | $ - | $ 392,700.00 | $ 443,500.00 |
| 65-38-910 | LANDFILL REVENUES | $ 24,000.00 | $ 10,000.00 | $ - | $ - |
| 65-38-915 | GARKANE SERVICES | $ 18,672.00 | $ 4,668.00 | $ - | $ - |
| **TOTAL REVENUES** | | **$ 1,454,065.41** | **$ 14,668.00** | **$ 1,562,500.00** | **$ 1,774,100.00** |
| **EXPENDITURES** | | | | | |
| 65-41-110 | SALARIES-PERMANENT EMPLOYEES | $ 601,775.82 | $ 289,270.00 | $ 650,000.00 | $ 690,000.00 |
| 65-41-112 | MAYOR | $ - | $ - | $ - | $ - |
| 65-41-113 | MANAGER | $ 26,449.30 | $ - | $ 39,000.00 | $ 39,000.00 |
| 65-41-114 | Treasurer-BillingClerk | $ 30,986.76 | $ 19,724.85 | $ 46,000.00 | $ 47,000.00 |
| 65-41-115 | Recorder-Accounts Payable | $ 30,760.81 | $ 11,952.00 | $ 39,000.00 | $ 40,000.00 |
| 65-41-120 | SALARIES-TEMPORARY EMPLOYEES | $ - | $ 4,500.00 | $ 31,000.00 | $ 35,000.00 |
| 65-41-130 | PAYROLL TAXES | $ 51,800.21 | $ 24,012.29 | $ 64,800.00 | $ 65,000.00 |
| 65-41-140 | BENEFITS-OTHER | $ 144,807.83 | $ 68,868.61 | $ 111,815.00 | $ 140,000.00 |
| 65-41-144 | PRINT AND POSTAGE | $ 13,063.77 | $ 6,889.73 | $ 15,000.00 | $ 20,000.00 |
| 65-41-145 | CONSULTANT | $ 47,526.50 | $ - | $ - | $ - |
| 65-41-150 | STIPENDS - UTILITY BOARD | $ 3,800.00 | $ 2,300.00 | $ 4,500.00 | $ 4,500.00 |
| 65-41-210 | BOOKS, SUBSCR, & MEMBERSHIPS | $ 2,894.98 | $ 1,132.27 | $ 4,200.00 | $ 4,200.00 |
| 65-41-230 | TRAVEL & TRAINING | $ 748.90 | $ 85.00 | $ 5,200.00 | $ 5,200.00 |
| 65-41-235 | FOOD & REFRESHMENT | $ 2,902.86 | $ 1,152.92 | $ 5,400.00 | $ 5,400.00 |
| 65-41-240 | OFFICE EXPENSE & SUPPLIES | $ 1,727.88 | $ 150.12 | $ 4,500.00 | $ 4,500.00 |

Hildale City
WELCOME HOME

# FY27 Interim Budget

| Account Number | Account Title | 2024-25 Prior year Actual | 2025-26 Current year Actual | 2025-26 Cur Year Budget | 2026-27 Future Budget (Cuts + Tax Increase) |
|---|---|---|---|---|---|
| 65-41-242 | PAYROLL FEES | $ 7,017.85 | $ 3,683.37 | $ 6,500.00 | $ 9,000.00 |
| 65-41-250 | EQUIPMENT SUPPLIES & MAINT | $ 32,811.60 | $ 7,332.38 | $ 49,000.00 | $ 49,000.00 |
| 65-41-257 | FUEL | $ 20,712.86 | $ 9,120.32 | $ 30,000.00 | $ 30,000.00 |
| 65-41-260 | TOOLS & EQUIPMENT-NON CAPITAL | $ 13,992.01 | $ 3,402.07 | $ 20,700.00 | $ 20,000.00 |
| 65-41-271 | MAINT & SUPPLY - OFFICE | $ 4,948.03 | $ 1,688.37 | $ 4,200.00 | $ 4,000.00 |
| 65-41-280 | UTILITIES | $ 8,142.67 | $ 2,270.63 | $ 13,900.00 | $ 14,000.00 |
| 65-41-285 | POWER | $ 11,070.79 | $ 4,404.24 | $ 15,900.00 | $ 21,300.00 |
| 65-41-287 | TELEPHONE | $ 9,239.62 | $ 4,499.55 | $ 11,600.00 | $ 12,000.00 |
| 65-41-310 | PROFESSIONAL & TECHNICAL | $ 93,080.63 | $ 63,311.99 | $ 82,100.00 | $ 150,000.00 |
| 65-41-313 | AUDITOR | $ 38,357.50 | $ 9,380.00 | $ 40,000.00 | $ 40,000.00 |
| 65-41-315 | LEGAL - GENERAL | $ 30.00 | $ 79.00 | $ 5,000.00 | $ 50,000.00 |
| 65-41-317 | INFORMATION TECHNOLOGY - CONS | $ 7,090.29 | $ 2,908.50 | $ 15,000.00 | $ 15,000.00 |
| 65-41-318 | INFORMATION TECHNOLOGY - SOFTW | $ 61,069.86 | $ 31,712.82 | $ 60,000.00 | $ 60,000.00 |
| 65-41-330 | PUBLIC EDUCATION | $ 5,595.38 | $ - | $ 3,600.00 | $ 3,500.00 |
| 65-41-510 | INSURANCE | $ 119,562.81 | $ 124,792.07 | $ 120,000.00 | $ 125,000.00 |
| 65-41--520 | COLLECTION COSTS | $ - | $ - | $ - | $ - |
| 65-41-521 | CREDIT CARD PROCESSING FEES | $ 17,399.26 | $ 4,498.31 | $ 15,000.00 | $ 25,000.00 |
| 65-41-580 | RENT OR LEASE | $ 10,145.90 | $ (87.51) | $ 1,200.00 | $ - |
| 65-41-610 | MISC. SUPPLIES | $ 37.75 | $ - | $ - | $ - |
| 65-41-620 | MISC. SERVICES | $ 14,676.09 | $ 1,000.00 | $ - | $ - |
| 65-41-720 | BUILDINGS | $ 723.09 | $ - | $ 25,000.00 | $ 25,000.00 |
| 65-41-741 | EQUIPMENT - OFFICE | $ 2,350.73 | $ 427.00 | $ 12,000.00 | $ 12,000.00 |
| 65-41-743 | EQUIPMENT - VEHICLE | $ 6,238.32 | $ 537.55 | $ - | $ 500.00 |
| 65-41-780 | RESERVE PURCHASES | $ - | $ - | $ - | $ - |
| 65-41-850 | DEBT SERVICE - VEHICLE & EQUIP | $ 10,051.75 | $ 10,051.75 | $ 11,000.00 | $ 9,000.00 |
| 65-41-900 | AUTOMATIC PAYMENT INCENTIVE | $ - | $ - | $ - | $ - |
| 65-41-901 | Survey Incentive Program | $ 475.00 | $ (275.00) | $ 385.00 | $ - |

Hildale City
WELCOME HOME

# FY27 Interim Budget

| Account Number | Account Title | 2024-25 Prior year Actual | 2025-26 Current year Actual | 2025-26 Cur Year Budget | 2026-27 Future Budget (Cuts + Tax Increase) |
|---|---|---|---|---|---|
| **TOTAL EXPENDITURES** | | **$ 1,454,065.41** | **$ 714,775.20** | **$ 1,562,500.00** | **$ 1,774,100.00** |
| **NET REVENUE OVER EXPENDITURES** | | **$ (475.00)** | **$ 700,382.20** | **$ (385.00)** | **$ -** |
| | | | | | |
| **WATER FUND** | | | | | |
| **OPERATING REVENUES** | | | | | |
| 81-37-111 | WATER SALES - METERED | $ 581,350.07 | $ 387,868.78 | $ 550,000.00 | $ 820,000.00 |
| 81-37-121 | WATER SALES - FLAT RATE | $ 651,659.08 | $ 311,472.63 | $ 1,150,000.00 | $ 785,000.00 |
| 81-37-160 | CONSTRUCTION REVENUE | $ - | $ - | $ 8,000.00 | $ 8,000.00 |
| 81-37-331 | CONNECTION CHARGES | $ 31,417.18 | $ 11,004.03 | $ 29,000.00 | $ 29,500.00 |
| 81-37-332 | CONSTRUCTION & REPAIR | $ 14,654.94 | $ 3,833.86 | $ 27,000.00 | $ 27,000.00 |
| 81-37-351 | SUNDRY OPERATING REVENUE | $ - | $ - | $ 20,000.00 | $ 20,000.00 |
| 81-37-411 | INTEREST | $ 52,755.46 | $ 23,931.69 | $ 40,000.00 | $ 58,000.00 |
| 81-37-412 | PENALTIES | $ 32,371.56 | $ 4,581.20 | $ 25,000.00 | $ 24,000.00 |
| 81-37-451 | IMPACT FEE - UT | $ 75,480.00 | $ - | $ 250,000.00 | $ 480,000.00 |
| 81-37-452 | IMPACT FEE - AZ | $ 11,807.00 | $ 11,732.00 | $ 500,000.00 | $ 880,000.00 |
| **TOTAL OPERATING REVENUES** | | **$ 1,451,495.29** | **$ 754,424.19** | **$ 2,599,000.00** | **$ 3,131,500.00** |
| NON-OPERATING REVENUE | | | | | |
| 81-38-102 | TRANSFERS FROM R&R RESERVE | $ - | $ - | $ 160,000.00 | $ 150,000.00 |
| 81-38-361 | LOAN PROCEEDS | $ - | $ - | $ 460,000.00 | $ 455,000.00 |
| 81-38-999 | CONTINGENCY | $ - | $ - | $ 200,000.00 | $ - |
| **TOTAL NON-OPERATING REVENUE** | | **$ -** | **$ -** | **$ 820,000.00** | **$ 605,000.00** |
| **TOTAL FUND REVENUE** | | **$ 1,451,495.29** | **$ 754,424.19** | **$ 3,419,000.00** | **$ 3,736,500.00** |
| **OPERATING EXPENDITURES** | | | | | |
| 81-41-210 | BOOKS, SUBSCR, & MEMBERSHIPS | $ 893.00 | $ - | $ 1,500.00 | $ 1,500.00 |
| 81-41-230 | TRAVEL & TRAINING | $ 4,568.01 | $ 1,030.58 | $ 5,000.00 | $ 5,000.00 |
| 81-41-235 | FOOD & REFRESHMENT | $ 718.41 | $ 97.35 | $ 1,000.00 | $ 1,000.00 |
| 81-41-250 | EQUIPMENT SUPPLIES & MAINT | $ 179.26 | $ - | $ 121,000.00 | $ 121,000.00 |

# FY27 Interim Budget

| Account Number | Account Title | 2024-25 Prior year Actual | 2025-26 Current year Actual | 2025-26 Cur Year Budget | 2026-27 Future Budget (Cuts + Tax Increase) |
|---|---|---|---|---|---|
| 81-41-257 | FUEL | $ 523.12 | $ 72.12 | $ 400.00 | $ 750.00 |
| 81-41-260 | TOOLS & EQUIPMENT-NON CAPITAL | $ 654.88 | $ 1,160.24 | $ 19,000.00 | $ 20,000.00 |
| 81-41-273 | MAINT & SUPPLY - SYSTEM | $ 162,001.45 | $ 68,447.02 | $ 180,200.00 | $ 218,000.00 |
| 81-41-285 | POWER | $ 148,378.74 | $ 83,505.88 | $ 200,000.00 | $ 246,000.00 |
| 81-41-311 | ENGINEER | $ 53,232.00 | $ 17,011.50 | $ 100,000.00 | $ 100,000.00 |
| 81-41-314 | LABORATORY & TESTING | $ 18,706.69 | $ 9,723.35 | $ 30,000.00 | $ 30,000.00 |
| 81-41-315 | LEGAL - GENERAL | $ 31.00 | $ 4,777.00 | $ 10,000.00 | $ 55,000.00 |
| 81-41-330 | PUBLIC EDUCATION | $ 1,089.96 | $ - | $ 3,500.00 | $ 1,500.00 |
| 81-41-340 | SYSTEM CONSTRUCTION SERVICES | $ 2,757.48 | $ 79,403.44 | $ 50,000.00 | $ 55,000.00 |
| 81-41-341 | CONST-CUSTOMER'S INSTALLATION | $ 4,015.08 | $ - | $ - | $ - |
| 81-41-432 | WATER CHEMICALS & SUPPLIES | $ 39,992.58 | $ 7,557.40 | $ 40,000.00 | $ 40,000.00 |
| 81-41-580 | RENT OR LEASE | $ - | $ - | $ - | $ - |
| **TOTAL OPERATING EXPENDITURES** | | **$ 437,741.66** | **$ 272,785.88** | **$ 761,600.00** | **$ 894,750.00** |
| **NON-OPERATING EXPENDITURES** | | | | | |
| 81-42-560 | BAD DEBT EXPENSE | $ - | $ - | $ 7,000.00 | $ 7,000.00 |
| 81-42-600 | IMPACT FEE - UT | $ - | $ - | $ 250,000.00 | $ 480,000.00 |
| 81-42-601 | IMPACT FEE - AZ | $ - | $ - | $ 500,000.00 | $ 880,000.00 |
| 81-42-730 | IMPROVEMENTS OTHER THAN BLDGS | $ - | $ - | $ 8,500.00 | $ 8,500.00 |
| 81-42-742 | EQUIPMENT - FIELD | $ - | $ - | $ 1,000.00 | $ 1,000.00 |
| 81-42-750 | SP PROJECTS CAPITAL | $ 49,744.52 | $ - | $ 160,000.00 | $ 175,000.00 |
| 81-42-780 | RESERVE PURCHASES | $ - | $ - | $ 460,000.00 | $ 460,000.00 |
| 81-42-815 | PRINC. & INT W.RIGHTS LOAN | $ - | $ - | $ 50,000.00 | $ 40,000.00 |
| 81-42-911 | TRANSFERS TO JOINT ADMIN FUND | $ 470,558.56 | $ - | $ 550,000.00 | $ 621,000.00 |
| 81-42-912 | TRANSFERS TO LITIGATION | $ - | $ - | $ - | $ - |
| 81-42-914 | TRANSFERS TO 2017 JMT RES FUND | $ 12,871.24 | $ - | $ 10,000.00 | $ - |
| 81-42-960 | TRANSFERS TO RESERVE FUNDS | $ - | $ - | $ 460,900.00 | $ 169,250.00 |
| 81-42-999 | CONTINGENCY | $ - | $ - | $ 200,000.00 | $ - |

# FY27 Interim Budget

| Account Number | Account Title | | 2024-25 Prior year Actual | | 2025-26 Current year Actual | | 2025-26 Cur Year Budget | | 2026-27 Future Budget (Cuts + Tax Increase) |
|---|---|---|---|---|---|---|---|---|---|
| **TOTAL NON-OPERATING EXPENDITURES** | | **$** | **533,174.32** | **$** | **-** | **$** | **2,657,400.00** | **$** | **2,841,750.00** |
| **TOTAL FUND EXPENDITURES** | | **$** | **970,915.98** | **$** | **272,785.88** | **$** | **3,419,000.00** | **$** | **3,736,500.00** |
| **NET REVENUE OVER EXPENDITURES** | | **$** | **480,579.31** | **$** | **481,638.31** | **$** | **-** | **$** | **-** |
| | | | | | | | | | |
| **SEWER FUND** | | | | | | | | | |
| **OPERATING REVENUES** | | | | | | | | | |
| 82-37-160 | CONSTRUCTION REVENUE | $ | - | $ | - | $ | 10,000.00 | $ | 30,000.00 |
| 82-37-311 | SERVICE CHARGES | $ | 880,021.22 | $ | 924,800.00 | $ | 855,000.00 | $ | 1,000,000.00 |
| 82-37-312 | SERVICE CHARGES - CPMCWID | $ | 165,362.06 | $ | 205,000.00 | $ | 200,000.00 | $ | 200,000.00 |
| 82-37-331 | CONNECTION CHARGES | $ | - | $ | - | $ | 10,000.00 | $ | 10,000.00 |
| 82-37-332 | SERVICING CUSTOMER INSTALL | $ | 22,101.12 | $ | (918.79) | $ | 10,000.00 | $ | 10,000.00 |
| 82-37-411 | INTEREST | $ | 68,877.37 | $ | 76,000.00 | $ | 55,000.00 | $ | 70,000.00 |
| 82-37-451 | IMPACT FEE | $ | 110,050.00 | $ | 98,000.00 | $ | 480,000.00 | $ | 425,000.00 |
| 82-37-452 | IMPACT FEE - CPMCWID | $ | 36,925.00 | $ | 24,000.00 | $ | 24,000.00 | $ | 36,000.00 |
| 82-37-600 | LOAN PROCEEDS | $ | - | $ | - | $ | - | | |
| **TOTAL OPERATING REVENUES** | | **$** | **1,283,336.77** | **$** | **1,326,881.21** | **$** | **1,644,000.00** | **$** | **1,781,000.00** |
| **NON-OPERATING REVENUES** | | | | | | | | | |
| **82-38-101** | TRANSFERS FROM OTHER FUNDS | $ | - | $ | - | $ | - | $ | 93,159.00 |
| 82-38-102 | TRANSFERS FROM R&R RESERVE | $ | - | $ | - | $ | 540,000.00 | $ | - |
| 82-38-361 | LOAN PROCEEDS | $ | - | $ | - | $ | 122,000.00 | $ | - |
| 82-38-440 | SUNDRY NON-OPERATING REVENUE | $ | - | $ | - | $ | 35,000.00 | $ | - |
| 82-38-999 | CONTINGENCY | $ | - | $ | - | $ | 400,000.00 | $ | 432,154.00 |
| TOTAL NON-OPERATING REVENUES | | $ | - | $ | - | $ | 1,097,000.00 | $ | 525,313.00 |
| **TOTAL FUND REVENUE** | | **$** | **-** | **$** | **1,326,881.21** | **$** | **2,741,000.00** | **$** | **2,306,313.00** |
| **OPERATING EXPENDITURES** | | | | | | | | | |
| 82-41-210 | BOOKS, SUBSCR, & MEMBERSHIPS | $ | 574.00 | $ | - | $ | 3,000.00 | $ | 3,400.00 |
| 82-41-230 | TRAVEL | $ | 2,472.60 | $ | 953.99 | $ | 4,200.00 | $ | 5,000.00 |

# FY27 Interim Budget

| Account Number | Account Title | 2024-25 Prior year Actual | 2025-26 Current year Actual | 2025-26 Cur Year Budget | 2026-27 Future Budget (Cuts + Tax Increase) |
|---|---|---|---|---|---|
| 82-41-235 | FOOD & REFRESHMENT | $ - | $ 3,499.00 | $ 500.00 | $ 4,200.00 |
| 82-41-250 | EQUIPMENT SUPPLIES & MAINT | $ 1,313.09 | $ - | $ 19,000.00 | $ 19,000.00 |
| 82-41-257 | FUEL | $ 1,837.06 | $ 1,183.88 | $ 5,400.00 | $ 5,400.00 |
| 82-41-260 | TOOLS & EQUIPMENT-NON CAPITAL | $ 1,112.22 | $ 39.99 | $ - | $ 2,000.00 |
| 82-41-273 | MAINTENANCE & SUPPLY - SYSTEM | $ 46,906.83 | $ 4,010.98 | $ 149,000.00 | $ - |
| 82-41-274 | MAINT & SUPPLY EQUIPMENT | $ 15,343.23 | $ - | $ 60,000.00 | $ 5,000.00 |
| 82-41-285 | POWER | $ 52,790.05 | $ 19,986.26 | $ 80,000.00 | $ 60,000.00 |
| 82-41-311 | ENGINEER | $ 31,717.50 | $ 60,000.00 | $ 35,000.00 | $ 45,000.00 |
| 82-41-314 | LABORATORY & TESTING | $ - | $ 509.00 | $ 3,000.00 | $ 2,500.00 |
| 82-41-315 | LEGAL - GENERAL | $ 350.00 | $ - | $ 2,500.00 | $ 2,500.00 |
| 82-41-330 | PUBLIC EDUCATION | $ 1,125.98 | $ - | $ 5,300.00 | $ 3,500.00 |
| 82-41-340 | SYSTEM CONSTRUCTION SERVICES | $ 56,097.99 | $ 35,000.00 | $ 540,000.00 | $ 350,000.00 |
| 82-41-341 | CONST-CUSTOMER'S INSTALLATION | $ - | $ - | $ 10,000.00 | $ - |
| 82-41-620 | MISC. SERVICES | $ 100.00 | $ - | $ - | $ 54.00 |
| **TOTAL OPERATING EXPENDITURES** | | **$ 211,740.55** | **$ 125,183.10** | **$ 916,900.00** | **$ 507,554.00** |
| **NON-OPERATING EXPENSES** | | | | | |
| 82-42-560 | BAD DEBT EXPENSE | $ - | $ - | $ 10,000.00 | $ 10,000.00 |
| 82-42-600 | IMPACT FEE - UT | $ - | $ - | $ - | $ 425,000.00 |
| 82-42-602 | IMPACT FEE - CPMCWID | $ - | $ - | $ - | $ 36,000.00 |
| 82-42-710 | LAND | $ 15,000.00 | $ - | $ 100,000.00 | $ 100,000.00 |
| 82-42-720 | BUILDINGS | $ - | $ - | $ 30,000.00 | $ 50,000.00 |
| 82-42-742 | EQUIPMENT - FIELD | $ - | $ - | $ 30,000.00 | $ 30,000.00 |
| 82-42-750 | SP PROJECTS CAPITAL | $ - | $ - | $ - | $ - |
| 82-42-780 | RESERVE PURCHASES | $ 24,025.30 | $ - | $ 230,000.00 | $ 205,000.00 |
| 82-42-812 | PRINCIPAL ON BONDS - RDA B | $ 111,000.00 | $ - | $ 111,000.00 | $ 111,000.00 |
| 82-42-822 | INTEREST ON BONDS - RDA - B | $ 38,328.50 | $ 18,026.50 | $ 38,400.00 | $ 29,000.00 |
| 82-42-911 | TRANSFERS TO JOINT ADMIN FUND | $ 627,223.23 | $ - | $ 625,000.00 | $ 709,600.00 |

Hildale City
WELCOME HOME

# FY27 Interim Budget

| Account Number | Account Title | 2024-25 Prior year Actual | 2025-26 Current year Actual | 2025-26 Cur Year Budget | 2026-27 Future Budget (Cuts + Tax Increase) |
|---|---|---|---|---|---|
| 82-42-912 | TRANSFERS TO LITIGATION | $ - | $ - | $ - | $ - |
| 82-42-914 | TRANSFERS TO 2017 JMT RES FUND | $ 12,871.24 | $ - | $ 10,000.00 | $ - |
| 82-42-960 | TRANSFERS TO RESERVE FUNDS | $ - | $ - | $ 2,700.00 | $ - |
| 82-42-990 | APPROPRIATION FOR FUND BALANCE | $ - | $ - | $ 237,000.00 | $ 93,159.00 |
| 82-42-999 | CONTINGENCY | $ - | $ - | $ 400,000.00 | $ - |
| **TOTAL NON-OPERATING EXPENSES** | | **$ 828,448.27** | **$ 18,026.50** | **$ 1,824,100.00** | **$ 1,798,759.00** |
| **TOTAL FUND EXPENDITURES** | | **$ 1,040,188.82** | **$ 143,209.60** | **$ 2,741,000.00** | **$ 2,306,313.00** |
| **NET REVENUE OVER EXPENDITURES** | | **$ (1,040,188.82)** | **$ 1,320,900.58** | **$ -** | **$ -** |
| | | | | | |
| **GAS FUND** | | | | | |
| **OPERATING REVENUES** | | | | | |
| 84-37-111 | GAS SALES - METERED NAT GAS | $ 261,396.48 | $ 235,000.00 | $ 400,000.00 | $ 425,000.00 |
| 84-37-112 | GAS SALES - LIQUID PROPANE | $ 193,802.68 | $ 200,000.00 | $ 300,000.00 | $ 275,000.00 |
| 84-37-113 | GAS SALES - CYLINDER | $ 5,232.92 | $ (2,553.36) | $ 5,000.00 | $ 5,000.00 |
| 84-37-114 | GAS SALES - CYLINDER EXCHANGE | $ 361.97 | $ (157.70) | $ 5,000.00 | $ 5,000.00 |
| 84-37-115 | GAS SALES - CC METERED NAT GAS | $ 209,974.82 | $ 175,000.00 | $ 250,000.00 | $ 275,000.00 |
| 84-37-121 | NATURAL GAS SALES - FLAT RATE | $ 38,642.43 | $ 40,000.00 | $ 50,000.00 | $ 50,000.00 |
| 84-37-122 | PROPANE GAS - FLAT RATE | $ 50,307.82 | $ 40,000.00 | $ 25,000.00 | $ 75,000.00 |
| 84-37-160 | CONSTRUCTION REVENUE | $ 101,566.99 | $ 45,000.00 | $ 75,000.00 | $ 75,000.00 |
| 84-37-331 | CONNECTION CHARGES | $ 6,099.20 | $ 4,500.00 | $ 9,000.00 | $ 10,000.00 |
| 84-37-351 | SUNDRY OPERATING REVENUE | $ - | $ - | $ - | $ - |
| 84-37-411 | INTEREST | $ 57,183.71 | $ 40,000.00 | $ 40,000.00 | $ 42,000.00 |
| 84-37-412 | PENALTIES | $ 12,317.41 | $ 3,500.00 | $ 20,000.00 | $ 12,000.00 |
| **TOTAL OPERATING REVENUES** | | **$ 936,886.43** | **$ 780,288.94** | **$ 1,179,000.00** | **$ 1,249,000.00** |
| **NON-OPERATING REVENUES** | | | | | |
| 84-38-102 | TRANSFERS FROM R&R RESERVE | $ - | $ - | $ 235,000.00 | $ - |
| 84-38-316 | INTRAGOVERNMENTAL GRANTS | $ - | $ - | $ 650,000.00 | $ - |

# FY27 Interim Budget

| Account Number | Account Title | 2024-25 Prior year Actual | 2025-26 Current year Actual | 2025-26 Cur Year Budget | 2026-27 Future Budget (Cuts + Tax Increase) |
|---|---|---|---|---|---|
| 84-38-999 | CONTINGENCY | $ - | $ - | $ 200,000.00 | |
| **TOTAL NON-OPERATING REVENUES** | | **$ -** | **$ -** | **$ 1,085,000.00** | **$ -** |
| **TOTAL FUND REVENUE** | | **$ 936,886.43** | **$ 780,288.94** | **$ 2,264,000.00** | **$ 1,249,000.00** |
| **OPERATING EXPENDITURES** | | | | | |
| 84-41-140 | BENEFITS-OTHER | $ - | $ - | $ 3,000.00 | $ - |
| 84-41-210 | BOOKS, SUBSCR, & MEMBERSHIPS | $ 5,555.24 | $ 4,635.24 | $ 4,000.00 | $ 3,500.00 |
| 84-41-230 | TRAVEL & TRAINING | $ 3,028.18 | $ 3,143.42 | $ 10,000.00 | $ 3,500.00 |
| 84-41-235 | FOOD & REFRESHMENT | $ 216.53 | $ - | $ 500.00 | $ 2,500.00 |
| 84-41-250 | EQUIPMENT SUPPLIES & MAINT | $ 2,586.44 | $ 948.83 | $ 15,000.00 | $ 12,500.00 |
| 84-41-257 | FUEL | $ 1,768.85 | $ 782.25 | $ 3,500.00 | $ 5,200.00 |
| 84-41-260 | TOOLS & EQUIPMENT-NON CAPITAL | $ 8,030.83 | $ 1,733.88 | $ 18,000.00 | $ 12,500.00 |
| 84-41-271 | MAINT & SUPPLY - OFFICE | $ 72.37 | $ - | $ - | $ - |
| 84-41-273 | MAINT & SUPPLY SYSTEM | $ 23,686.33 | $ 6,741.98 | $ 64,500.00 | $ 42,000.00 |
| 84-41-280 | UTILITIES | $ - | $ - | $ - | $ - |
| 84-41-285 | POWER | $ 1,799.03 | $ 400.93 | $ 2,500.00 | $ 3,500.00 |
| 84-41-311 | ENGINEER | $ 727.50 | $ - | $ 5,000.00 | $ 12,000.00 |
| 84-41-315 | LEGAL - GENERAL | $ 79.00 | $ - | $ 2,000.00 | $ 15,000.00 |
| 84-41-330 | PUBLIC EDUCATION | $ 6,777.33 | $ - | $ 1,500.00 | $ 1,500.00 |
| 84-41-340 | SYSTEM CONSTRUCTION SERVICES | $ 4,849.90 | $ - | $ 20,000.00 | $ 43,000.00 |
| 84-41-341 | CONST-CUSTOMER'S INSTALLATION | $ 11,625.18 | $ 2,304.00 | $ 50,000.00 | $ - |
| 84-41-431 | NATURAL GAS COMMODITY SUPPLY | $ 209,573.66 | $ 195,000.00 | $ 280,000.00 | $ 275,000.00 |
| 84-41-432 | PROPANE GAS COMMODITY SUPPLY | $ 99,667.72 | $ 110,000.00 | $ 100,000.00 | $ 150,000.00 |
| 84-41-434 | NAT GAS COMMODITY TRANSPORT | $ 49,014.36 | $ 55,000.00 | $ 100,000.00 | $ 80,000.00 |
| 84-41-440 | SPECIAL UTILITY PROJECTS | $ 161.10 | $ - | $ - | $ 25,000.00 |
| 84-41-510 | INSURANCE | $ 43,197.01 | $ 40,000.00 | $ 40,000.00 | $ 45,000.00 |
| 84-41-580 | RENT OR LEASE | $ 2,707.11 | $ 500.00 | $ 4,900.00 | $ 750.00 |
| 84-41-610 | MISC. SUPPLIES | $ - | $ - | $ - | $ - |

# FY27 Interim Budget

| Account Number | Account Title | 2024-25 Prior year Actual | 2025-26 Current year Actual | 2025-26 Cur Year Budget | 2026-27 Future Budget (Cuts + Tax Increase) |
|---|---|---|---|---|---|
| **TOTAL OPERATING EXPENDITURES** | | **$ 475,123.67** | **$ 421,190.53** | **$ 724,400.00** | **$ 732,450.00** |
| **NON-OPERATING EXPENDITURES** | | | | | |
| 84-42-560 | BAD DEBT EXPENSE | $ - | $ - | $ 6,000.00 | $ 6,000.00 |
| 84-42-710 | LAND | $ 7,096.83 | $ - | $ 5,000.00 | $ 5,000.00 |
| 84-42-750 | SP PROJECTS CAPITAL | $ - | $ - | $ 650,000.00 | $ 62,050.00 |
| 84-42-780 | RESERVE PURCHASES | $ - | $ - | $ 235,000.00 | $ - |
| 84-42-911 | TRANSFERS TO JOINT ADMIN FUND | $ 313,611.62 | $ - | $ 350,000.00 | $ 443,500.00 |
| 84-42-912 | TRANSFERS TO LITIGATION | $ - | $ - | $ - | $ - |
| 84-42-914 | TRANSFERS TO 2017 JMT RES FUND | $ 12,875.11 | $ - | $ 10,000.00 | $ - |
| 84-42-960 | TRANSFERS TO RESERVE FUNDS | $ - | $ - | $ 83,600.00 | $ - |
| 84-42-999 | CONTINGENCY | $ - | $ - | $ 200,000.00 | $ - |
| **TOTAL NON-OPERATING EXPENDITURES** | | **$ 333,583.56** | **$ -** | **$ 1,539,600.00** | **$ 516,550.00** |
| **TOTAL FUND EXPENDITURES** | | **$ 808,707.23** | **$ 421,190.53** | **$ 2,264,000.00** | **$ 1,249,000.00** |
| **NET REVENUE OVER EXPENDITURES** | | **$ 128,179.20** | **$ 359,098.41** | **$ -** | **$ -** |
| | | | | | |
| **HILDALE CITY FIBER** | | | | | |
| **OPERATING REVENUES** | | | | | |
| 90-37-111 | FIBER SALES | $ (8.00) | $ 1,704.95 | $ 3,000.00 | |
| 90-37-332 | CONSTRUCTION | $ 356.48 | $ - | $ 500.00 | |
| 90-37-412 | PENALTIES | $ (49.77) | $ - | $ 50.00 | |
| **TOTAL OPERATING REVENUES** | | **$ 298.71** | **$ 1,704.95** | **$ 3,550.00** | |
| **NON-OPERATING REVENUES** | | | | | |
| 90-38-999 | CONTINGENCY | $ - | $ - | $ - | |
| **TOTAL NON-OPERATING REVENUES** | | **$ -** | **$ -** | **$ -** | |
| **TOTAL FUND REVENUE** | | **$ 299.16** | **$ 1,704.95** | **$ 3,550.00** | |
| OPERATING EXPENDITURES | | | | | |
| 90-41-260 | TOOLS & EQUIPMENT-NON CAPITAL | $ 293.51 | $ 334.63 | $ 1,000.00 | |

Hildale City
WELCOME HOME

# FY27 Interim Budget

| Account Number | Account Title | 2024-25 Prior year Actual | 2025-26 Current year Actual | 2025-26 Cur Year Budget | 2026-27 Future Budget (Cuts + Tax Increase) |
|---|---|---|---|---|---|
| 90-41-273 | MAINT & SUPPLY SYSTEM | $ 452.44 | $ - | $ 1,000.00 | |
| 90-41-319 | CONTINGENCY | $ - | $ 100.69 | $ 350.00 | |
| 90-41-580 | RENT OR LEASE | $ 1,300.00 | $ 600.00 | $ 1,200.00 | |
| **TOTAL OPERATING EXPENDITURES** | | **$ 2,045.95** | **$ 1,035.32** | **$ 3,550.00** | |
| **NON-OPERATING EXPENDITURES** | | | | | |
| 90-42-999 | CONTINGENCY | $ - | $ - | $ - | |
| **TOTAL NON-OPERATING EXPENDITURES** | | **$ -** | **$ -** | **$ -** | |
| **TOTAL FUND EXPENDITURES** | | **$ 2,045.95** | **$ 1,035.32** | **$ 3,550.00** | |
| **NET REVENUE OVER EXPENDITURES** | | **$ 1,746.79** | **$ 669.63** | **$ -** | |

# HILDALE CITY ORDINANCE NO. 2026-006

## AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF HILDALE, UTAH, ADOPTING AMENDMENTS TO HILDALE CITY ZONING MAP.

**WHEREAS**, the City of Hildale is a political subdivision of the State of Utah, authorized and organized under the provisions of Utah Law, and is authorized pursuant to the Municipal Land Use Development and Management Act, Utah Code Annotated, Title 10, Chapter 9a to enact and amend its zoning map;

**WHEREAS,** on May 19, 2026, the Hildale City Planning Commission held a duly convened public hearing for the purpose of obtaining public input on a proposed amendment to the Zoning Map, and considered each written objection filed prior to the public hearing;

**WHEREAS,** the Planning Commission has prepared and recommended this proposed amendment for adoption by the City Council, and has forwarded to the City Council all objections that the Commission received;

**WHEREAS,** the City Council has considered the Planning Commission's recommendations, has provided notice and held a public meeting on the date set forth below, and hereby adopts amendments to the Zoning Map after making revisions, if any, that the Council considers appropriate;

**WHEREAS,** Applicant Dell Timpson Jr has requested a zone change for North 1/2 of Lot 1, Short Creek Subdivision #6 ( HD-SHCR-6-1-A), located at 385 W Utah Avenue, from RA-.5 (Residential Agricultural) to R1-8 (Single Family Residential); and

**WHEREAS**, the City Council finds that it is in the best interests of the health, safety and welfare of the inhabitants of Hildale to amend the Zoning Map as requested.

**NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF HILDALE, UTAH:**

**Section 1.** The Hildale City Zoning Map is hereby amended to change the following described property from Residential Agricultural (RA-.5) to Single Family Residential (R1-8):

**SHORT CREEK 6 (HD) Lot: 1 the North 1/2 OF LOT 1, SHORT CREEK SUBDIVISION #6**

**Section 2.** This ordinance shall become effective immediately after publication or posting as required by law.

**PASSED AND ADOPTED** BY THE HILDALE CITY COUNCIL, STATE OF UTAH, ON THIS 17th DAY OF June, 2026.

| Council Member | Title | YES | NO | ABSTAIN | ABSENT |
|---|---|---|---|---|---|
| **JVar Dutson** | Council Member | | | | |
| **Luke Merideth** | Council Member | | | | |
| **Terrill Musser** | Council Member | | | | |
| **Darlene Stubbs** | Council Member | | | | |
| **Lamont Black** | Council Member | | | | |

Donia Jessop, Mayor

Attest:

(seal)

Maxene Jessop, City Recorder

Item 9.

**HILDALE CITY**
320 East Newel Ave.
P.O. Box 840490
Hildale, UT 84784
Phone: (435) 874-2323

# STAFF REPORT – ZONE CHANGE APPLICATION

*Hildale City Planning & Zoning*

| | |
|---|---|
| **TO:** | Hildale City Planning Commission |
| **FROM:** | Donia Jessop, Zoning Administrator |
| **DATE:** | May 15, 2026 |
| **SUBJECT:** | Zone Change Application, RA-.5 to R1-8, 385 W Utah Avenue |
| **APPLICANT:** | Dell Jessop Timpson, Jr. (JR Timpson) |
| **AGENT:** | None |
| **PROPERTY:** | 385 W Utah Avenue, Hildale UT 84784. North 1/2 of Lot 1, Short Creek Subdivision #6 (Doc #20140018628), |
| **PARCEL NO.:** | HD-SHCR-6-1-A \| 0.426 acre (~18,584 sq. ft.) |
| **OWNERSHIP:** | Special Warranty Deed to Dell Jessop Timpson, Jr., DOC ID 20200013422, Washington County (March 17, 2020) |
| **REQUEST:** | Zone change from RA-.5 (Residential Agricultural, half-acre average) to R1-8 (Single-Family Residential) in preparation for a future lot split |
| **FLU DESIGNATION:** | Residential (General Plan 2021 Future Land Use Map) |

## Request & Context

Dell Jessop Timpson Jr, property owner, requests a zone change from RA-.5 to R1-8 for parcel HD-SHCR-6-1-A at 385 W Utah Avenue. The parcel is the north one-half of Lot 1, Short Creek Subdivision #6, recorded in Washington County in 2014, and contains approximately 0.426 acre (~18,584 sq. ft.) with dimensions of 167.75 ft × 110.79 ft. The property was conveyed from the United Effort Plan Trust to Mr. Timpson in March 2020. The applicant intends to pursue a future simple lot split under HCC §152-39-4(a) creating two parcels of approximately 0.236 acre and 0.190 acre. A compliance review of the proposed split conducted on Wednesday, May 6, 2026 found the resulting parcels would not meet the RA-.5 minimum lot area (0.4 acre) or minimum lot width (100 ft) required by HCC §152-14-4, Table 152-14-2. The R1-8 zone is the only Hildale residential zone where both proposed parcels would be dimensionally compliant. The applicant has chosen the rezone-first sequencing as the cleanest administrative path, with the lot split to be submitted separately if the rezone is approved.

HILDALE CITY
320 East Newel Ave.
P.O. Box 840490
Hildale, UT 84784
Phone: (435) 874-2323

## Zone Analysis

The RA-.5 zone (HCC Chapter 14) permits a mix of residential and limited agricultural uses, including single-family dwellings, agriculture, animal specialties, private stables, agricultural business, accessory dwelling units, and short-term rentals (HCC §152-14-3, Table 152-14-1). The R1-8 zone (HCC Chapter 13) is the densest single-family residential zone offered by Hildale City and permits single-family dwellings, accessory dwelling units, residential hosting facilities, and short-term rentals as permitted uses (HCC §152-13-3, Table 152-13-1). The R1-8 zone does not permit agricultural uses such as agriculture, agricultural business, or private stables, although the keeping of animals and fowl for recreation and family food production remains permitted under §152-37-15 referenced by Table 152-13-1, footnote 3.

| Development Standard | RA-.5 (Current) | R1-8 (Proposed) | Analysis |
|---|---|---|---|
| **Average Lot Area** | 0.5 acre | 8,000 sq. ft. | *Smaller average lot facilitates the proposed split* |
| **Minimum Lot Area** | 0.4 acre (~17,424 sq. ft.) | 6,400 sq. ft. | *Both proposed split parcels (~10,280 and ~8,276 sq. ft.) clear the R1-8 minimum* |
| **Minimum Lot Width** | 100 ft | 70 ft | *Both proposed split parcels (92.75 ft and 75 ft) clear the R1-8 minimum* |
| **Maximum Height, Main Building** | 35 ft | 35 ft | *No change* |
| **Maximum Height, Accessory Building** | 20 ft | 20 ft | *No change* |
| **Maximum Size, Accessory Building** | 2,000 sq. ft. | 500 sq. ft. | *Significantly reduced; applicant should be aware* |
| **Building Coverage** | 50% of lot | 50% of lot | *No change* |
| **Front Yard Setback** | 25 ft | 25 ft | *No change* |
| **Rear Yard Setback (Main Building)** | 30 ft | 10 ft | *Less restrictive in R1-8* |
| **Interior Side Yard Setback (Main Building)** | 10 ft | 10 ft | *No change* |
| **Street Side Yard Setback (Main Building)** | 20 ft | 20 ft | *No change* |

Source: HCC §152-13-4, Table 152-13-2 (R1-8) and HCC §152-14-4, Table 152-14-2 (RA-.5).

The most consequential dimensional changes are the reduction in minimum lot area and minimum lot width, which together enable the proposed lot split. The reduction in maximum accessory building size from 2,000 sq. ft. to 500 sq. ft. is a meaningful restriction that the applicant should be aware of in any

HILDALE CITY
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Hildale, UT 84784
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future improvements; HCC §152-13-7B preserves the option to seek a larger accessory building through a conditional use permit. The shift from a 30-ft rear yard setback to a 10-ft rear yard setback in R1-8 is less restrictive on the property owner but reduces the buffer to adjacent properties on the rear lot line.

The shift in permitted uses removes the agricultural use rights currently associated with RA-.5, including agriculture, agricultural business, animal specialties as a standalone use, and private stable. The applicant has indicated the property will be developed for single-family residential use, which is permitted in both zones, so this change is consistent with stated intent. Short-term rental remains permitted in both zones.

## General Plan Consistency

The General Plan 2021 Future Land Use Map (page 18) designates the central residential grid of Hildale City, including the Short Creek Subdivision area, as **Residential**. The General Plan describes Residential Zones as encompassing R1-10, R1-8, R1-6, RM-1, RM-2, and RM-3 (General Plan 2021, page 6). R1-8 falls squarely within the Residential designation on the Future Land Use Map. The proposed zone change is consistent with the General Plan's Future Land Use designation for this property.

The General Plan's growth analysis (page 9) anticipates that residential development pressure will be greatest in the northwest portion of the community, supporting denser residential zoning where infrastructure and parcel patterns make smaller-lot development feasible. The subject property is in the western portion of the existing residential grid and is already smaller than the RA-1 minimum lot area (0.8 acre) of most surrounding parcels, so the parcel is functionally limited as a residential-agricultural lot. Rezoning to R1-8 acknowledges the parcel's actual scale rather than its current zoning category and aligns the regulation with the practical use pattern.

The vicinity contains a mix of RA-1 (most surrounding parcels) and RA-.5 zoning, with an RA-.5 parcel directly to the south under the same ownership. The proposed R1-8 zoning would establish a new zoning classification for this parcel; harmony with surrounding RA-1 character is a reasonable consideration for the Planning Commission and City Council, balanced against the parcel's existing sub-RA-1 dimensions and the General Plan's residential designation.

## Departmental Review

The City consulted with the Fire and EMS Department and the Utilities Department regarding the proposed zone change. Neither department flagged issues with the rezone at the parcel scale.

**HILDALE CITY**
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Hildale, UT 84784
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## Staff Recommendation

Staff recommends that the Planning Commission forward a **POSITIVE RECOMMENDATION** to City Council for **APPROVAL** of the zone change from RA-.5 to R1-8 for parcel HD-SHCR-6-1-A at 385 W Utah Avenue, subject to the following conditions:

**Standard Conditions of Approval:**

1. The zone change shall not be construed as approval of any proposed lot split. The applicant must submit a separate application for the simple lot split under HCC §152-39-4(a) following City Council approval of the rezone, and the lot split is subject to its own departmental reviews, joint utility committee review, and Certificate of Approval.
2. The applicant shall comply with all R1-8 development standards in HCC §152-13.
3. Any future construction on the property shall comply with the applicable Hildale City building code, fire code, and Utility Department connection requirements.

Mayor Donia Jessop

Zoning Administrator

Hildale City
WELCOME HOME

435-874-2323
435-874-2603
www.hildalecity.com

# ZONE CHANGE APPLICATION

**Fee: $500 + $2 p/mailing notice**

*For Office Use Only:*
**File No.** ______________
**Receipt No.** ______________

**Name:** Taylor E. Barlow **Telephone:** [redacted]

**Address:** PO Box 0815, Hildale, UT 84784 **Fax No.** ____________________

**Agent (If Applicable):** ____________________________ **Telephone:** ____________________

**Email** [redacted]

**Address/Location of Subject Property:** 1320 N. Canyon Street, Hildale, UT 84784

**Tax ID of Subject Property:** HD-SHCR-12-2 **Existing Zone District:** A-5

**Proposed Zoning District and reason for the request** (Describe, use extra sheet if necessary)
RA-1 to bring property into compliance and future split of agriculture facilities.

**Submittal Requirements:** The zone change application shall provide the following:

- X a. The name and address of every person or company the applicant represents.
- X b. An accurate property map showing the existing and proposed zoning classifications.
- X c. All abutting properties showing present zoning classifications.
- X d. An accurate legal description of the property to be rezoned.
- X e. Stamped envelopes with the names and addresses of all property owners within 250 feet of the boundaries of the property proposed for rezoning.
- X f. Warranty deed or preliminary title report or other document (see attached Affidavit) showing evidence that the applicant has control of the property

**NOTE: It is important that all applicable information noted above along with the fee is submitted with the application. An incomplete application will not be scheduled for Planning Commission consideration. Planning Commission meetings are held on the third Monday of each month at 6:00 p.m. <u>The deadline date to submit the application is 21 business days prior to the scheduled meeting.</u> Once your application is deemed complete, it will be put on the agenda for the next Planning Commission meeting. A deadline missed or an incomplete application could result in a month's delay.**

****************************************************************************

(OFFICE USE ONLY)

Date Received:______________________ Application Complete: YES ☐ NO ☐

Date application deemed to be complete:___________Completion determination made by: _______

# ZONE CHANGE APPLICATION (General Information)

## PURPOSE

All lands within the City are zoned for a specific type of land use (single family residential, multi-family, commercial, industrial, etc.). Zoning occurs to provide for a relationship between various types of land uses which promotes the health, safety, welfare, order, economics, and aesthetics of the community. Zoning is one of the main tools used to implement the City's General Plan.

## WHEN REQUIRED

A zone change request is required any time a property owner desires to make a significant change to the use of his/her land. The change may be from one zone density (say 1 acre lots) to smaller lots (10,000 square foot lots). Or, it may be to an entirely different type of use, such as a change from single family zoning to multiple family or commercial zoning. Since the zone applied to your land limits what you can do, a rezoning application is typically the first step toward a change.

## REQUIRED CONSIDERATIONS TO APPROVE A ZONE CHANGE

When approving a zone change the following factors should be considered by the Planning Commission and City Council:

1. Whether the proposed amendment is consistent with the Goals, Objectives, and Policies of the City's General Plan.
2. Whether the proposed amendment is harmonious with the overall character of existing development in the vicinity of the subject property.
3. The extent to which the proposed amendment may adversely affect adjacent property; and
4. The adequacy of facilities and services intended to serve the subject property, including, but not limited to roadways, parks and recreation facilities, police and fire protection, schools, storm water drainage systems, water supplies, and wastewater and refuse collection.

## PROCESS

Contact the Planning Department for when the deadline for submission is. After it is deemed complete, staff will review the request, and prepare a report and recommendation for the Planning Commission. This will be reviewed at a public hearing where the applicant should attend, present the project, and respond to questions from the Planning Commission. Since it is a public hearing, members of the public may also have questions or comments. At the public hearing the Planning Commission will review the application and staff's report and forward a recommendation to the City Council for approval, approval with modifications, or denial of the zone change application.

Upon receipt of the Planning Commission recommendation, typically 1-2 weeks after the Planning Commission action, the City Council will consider and act on the Commission's recommendation. The action of the City Council is final. If denied, a similar application generally cannot be heard for a year.

# AFFIDAVIT
## PROPERTY OWNER

STATE OF UTAH )

COUNTY OF )

I (we), Taylor Barton, being duly sworn, depose and say that I (we) am (are) the owner(s) of the property identified in the attached application and that the statements herein contained, and the information provided identified in the attached plans and other exhibits are in all respects true and correct to the best of my (our) knowledge. I (we) also acknowledge that I have received written instructions regarding the process for which I am applying, and the Hildale City Planning staff have indicated they are available to assist me in making this application.

______________________ (Property Owner)

______________________ (Property Owner)

Subscribed and sworn to me this 1st day of June 2026.

Maxene Jessop (Notary Public)

MAXENE JESSOP
Notary Public, State of Utah
Commission # 742394
My Commission Expires On
April 03, 2029

Residing in: Utah

My Commission Expires: April 3, 2026

---

Agent Authorization

I (we),______________________, the owner(s) of the real property described in the attached application, do authorize as my (our) agent(s)______________________to represent me (us) regarding the attached application and to appear on my (our) behalf before any administrative or legislative body in the City considering this application and to act in all respects as our agent in matters pertaining to the attached application.

______________________ (Property Owner)

______________________ (Property Owner)

Subscribed and sworn to me this__________day of________________20___.

______________________ (Notary Public)

Residing in:______________________

My Commission Expires:______________________

WHEN RECORDED MAIL TO
AND MAIL TAX NOTICE TO:
Taylor E Barlow
1320 N Canyon Street
Hildale, UT 84784

# WARRANTY DEED

File No.: 086358
APN: HD-SHCR-12-2

Joseph E Barlow,

Grantor(s), of , County, State of , hereby convey(s) and warrant(s) to

Taylor E Barlow,

Grantee(s), of Hildale, Washington County, State of Utah, for the sum of ten dollars and other good and valuable consideration, the following tract of land located in Washington County, Utah, to wit:

See Exhibit A attached hereto and made a part hereof.

Subject to easements, restrictions, and rights of way appearing of record or enforceable in law or equity.

Witness the hand(s) of said Grantor(s) this 19 day of March, 2025.

Joseph E Barlow
Joseph E Barlow

STATE OF UTAH )

:ss )

COUNTY OF Washington )

The foregoing instrument was acknowledged before me the 19 day of March, 2026 by Joseph E Barlow.

Maxene Jessop
Notary Public

MAXENE JESSOP
Notary Public, State of Utah
Commission # 742394
My Commission Expires On
April 03, 2029

# EXHIBIT "A"

Lot 2, Short Creek Subdivision #12, Amended & Extended, according to the Official Plat thereof, as recorded in the records of Washington County, State of Utah.

Situated in Washington County, State of Utah

MAIL TAX NOTICE TO:
TAYLOR BARLOW
1320 N CANYON STREET
HILDALE, UT 84784

Tax ID No. HD-SHCR-12-2

# QUIT-CLAIM DEED

**TAYLOR E. BARLOW**, Grantor, of Washington County, State of Utah, hereby QUIT-CLAIM to **TAYLOR E. BARLOW**, Grantee, of Hildale, Washington County, State of Utah, for the sum of Ten Dollars and other good and valuable consideration, all of Grantor's right, title, and interest in and to the following described tract of land in Washington County, Utah, described as follows:

A PORTION OF LOT 2, SHORT CREEK SUBDIVISION #12, AMENDED & EXTENDED BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:
BEGINNING AT THE SOUTHWEST CORNER OF LOT 2, SHORT CREEK SUBDIVISION #12, AMENDED & EXTENDED, RECORDED AS DOCUMENT 20220037684 IN THE OFFICE OF THE WASHINGTON COUNTY RECORDER, SAID POINT ALSO BEING ON A POINT OF CURVATURE TO THE LEFT OF WHICH THE RADIUS POINT LIES SOUTH 86°47'06" WEST, A RADIAL DISTANCE OF 783.00 FEET, AND RUNNING THENCE NORTHERLY ALONG THE ARC AND WESTERLY LINE OF SAID LOT 2, THROUGH A CENTRAL ANGLE OF 10°14'50", A DISTANCE OF 140.04 FEET; THENCE ALONG A LINE NON-TANGENT TO SAID CURVE, SOUTH 89°01'59" EAST 144.28 FEET; THENCE NORTH 0°12'05" EAST 107.00 FEET; THENCE SOUTH 89°01'59" EAST 128.00 FEET; THENCE SOUTH 0°56'39" WEST 245.00 FEET; THENCE NORTH 89°01'59" WEST 248.33 FEET ALONG THE SOUTH LINE OF SAID LOT 2 TO THE POINT OF BEGINNING.
CONTAINS 49,157 SQUARE FEET OR 1.13 ACRES, MORE OR LESS.

Subject to taxes and assessments not delinquent, reservations, restrictions, easements and rights of way of record.

WITNESS the hand of said Grantor, this 7 day of May, 2026.

**TAYLOR E. BARLOW**

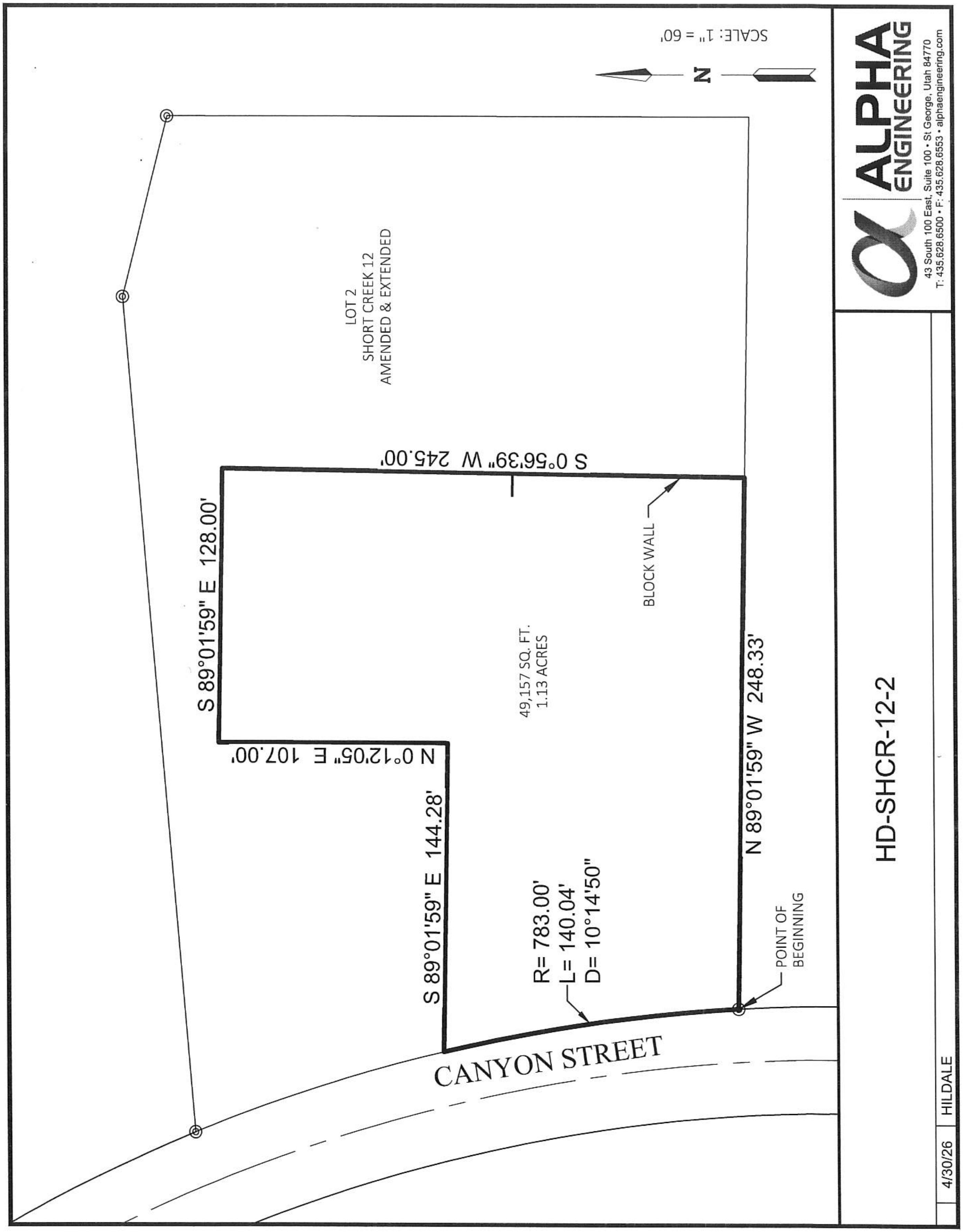
STATE OF UTAH )
§
COUNTY OF WASHINGTON )

On the 7 day of May, 2026, personally appeared before me **TAYLOR E. BARLOW,** the signer of the foregoing Quit-Claim Deed, who duly acknowledged to me that he executed the same.

Maxene Jessop
NOTARY PUBLIC

My Commission Expires: 4-3-29

MAXENE JESSOP
Notary Public, State of Utah
Commission # 742394
My Commission Expires On
April 03, 2029


SCALE: 1" = 60'
N
LOT 2
SHORT CREEK 12
AMENDED & EXTENDED
S 0°56'39" W 245.00'
S 89°01'59" E 128.00'
BLOCK WALL
49,157 SQ. FT.
1.13 ACRES
N 0°12'05" E 107.00'
N 89°01'59" W 248.33'
S 89°01'59" E 144.28'
R= 783.00'
L= 140.04'
D= 10°14'50"
POINT OF
BEGINNING
CANYON STREET
ALPHA ENGINEERING
43 South 100 East, Suite 100 • St George, Utah 84770
T: 435.628.6500 • F: 435.628.6553 • alphaengineering.com
HD-SHCR-12-2
4/30/26
HILDALE

A PORTION OF LOT 2, SHORT CREEK SUBDIVISION #12, AMENDED & EXTENDED

BEGINNING AT THE SOUTHWEST CORNER OF LOT 2, SHORT CREEK SUBDIVISION #12, AMENDED & EXTENDED, RECORDED AS DOCUMENT 20220037684 IN THE OFFICE OF THE WASHINGTON COUNTY RECORDER, SAID POINT ALSO BEING ON A POINT OF CURVATURE TO THE LEFT OF WHICH THE RADIUS POINT LIES SOUTH 86°47'06" WEST, A RADIAL DISTANCE OF 783.00 FEET, AND RUNNING THENCE NORTHERLY ALONG THE ARC AND WESTERLY LINE OF SAID LOT 2, THROUGH A CENTRAL ANGLE OF 10°14'50", A DISTANCE OF 140.04 FEET; THENCE ALONG A LINE NON-TANGENT TO SAID CURVE, SOUTH 89°01'59" EAST 144.28 FEET; THENCE NORTH 0°12'05" EAST 107.00 FEET; THENCE SOUTH 89°01'59" EAST 128.00 FEET; THENCE SOUTH 0°56'39" WEST 245.00 FEET; THENCE NORTH 89°01'59" WEST 248.33 FEET ALONG THE SOUTH LINE OF SAID LOT 2 TO THE POINT OF BEGINNING.

CONTAINS 49,157 SQUARE FEET OR 1.13 ACRES, MORE OR LESS.

# Zoning Classifications


5/27/2026, 1:21:37 PM

Municipal Boundary
Washington County Parcels
Zoning Districts
40 - Agricultural 40
20 - Agricultural 20
10 - Agricultural 10
5 - Agricultural 5
RA-1 - Residential-agricultural 1
RA-.5 - Residential-agricultural .5
R1-15 - Single-family residential 15
R1-10 - Single-family residential 10
R1-8 - Single-family residential 8
R1-6 - Single-family residential 6
RM-1 - Multiple-family residential 1
RM-2 - Multiple-family residential 2
RM-3 - Multiple-family residential 3
MH/RV - Mobile home/RV park
NC - Neighborhood commercial
GC - General commercial
HC - Highway commercial
PC - Planned commercial
POC - Pedestrian-oriented commercial
BMP - Business/manufacturing park
PO - Professional office
M-1 - Light industrial
M-2 - Heavy industrial
OS - Open space
PF - Public facilities
RPZ - Runway protection
RR - Recreation resort
MU - Mixed Use
TC - Special Town Center District
OTH - Other
Zoning District Overlays
APO - Agriculture protection overlay
HDO - Historic district overlay
PDO - Planned development overlay
SLO - Sensitive lands overlay
EIO - Extraction industries
World Imagery
Low Resolution 15m Imagery
High Resolution 60cm
High Resolution 30cm
Citations

1:1,983

0 0.01 0.03 0.05 mi

0 0.02 0.04 0.08 km

Sources: Esri, TomTom, Garmin, FAO, NOAA, USGS, © OpenStreetM contributors, and the GIS User Community, Microsoft, Vantor

Item 10.

**HILDALE CITY**
320 East Newel Ave.
P.O. Box 840490
Hildale, UT 84784
Phone: (435) 874-2323

# STAFF REPORT – ZONE CHANGE APPLICATION

*Hildale City Planning & Zoning*

| | |
|---|---|
| **FROM:** | Office of the Zoning Administrator |
| **DATE:** | Tuesday, June 16, 2026 |
| **SUBJECT:** | Zone Change, A-5 to RA-1, 1320 N Canyon Street |
| **APPLICANT:** | Taylor E. Barlow |
| **PROPERTY OWNER:** | Taylor E. Barlow |
| **PROPERTY:** | 1320 N Canyon Street, Hildale, Utah |
| **PARCEL NO.:** | HD-SHCR-12-2 (Lot 2, Short Creek Subdivision #12, Amended & Extended) |
| **OWNERSHIP:** | Warranty Deed from Joseph E. Barlow, recorded Washington County, File No. 086358 |
| **REQUEST:** | Rezone the 1.13-acre residential lot (created by a concurrent lot line adjustment) from A-5 Agricultural to RA-1 Residential-Agricultural |
| **FLU DESIGNATION:** | Residential (General Plan Future Land Use Map, p. 18) |

## Application Summary

Taylor E. Barlow, owner of the property at 1320 N Canyon Street (parcel HD-SHCR-12-2, Lot 2 of Short Creek Subdivision #12, Amended & Extended), requests a zone change from A-5 Agricultural to RA-1 Residential-Agricultural. In the applicant's own words, the request is made "to bring property into compliance" and to support separating the agricultural facilities from the residence. The property holds an existing single-family residence, a barn, a small dairy operation, and a planned creamery storefront.

The request before the Commission is narrow. It applies only to the 1.13-acre lot that will hold the residence, which a concurrent lot line adjustment is creating by relocating the boundary between two parcels Mr. Barlow owns. The remaining agricultural land is not being rezoned. The entire purpose of the application is to bring an existing, established property into conformance with the City's land use ordinances so that it can be financed, used, and improved without the obstacles created by its current classification.

The only before the Planning Commission is the rezone of the lot shown in blue on Exhibit A. The lot line adjustment that creates that lot by moving an existing boundary, and that at the same time consolidates the remaining land into a single agricultural parcel, is an administrative action handled by City staff. It is described in this report so the Commission can see how the rezone fits the overall correction, but it is not before the Commission for action.

**HILDALE CITY**

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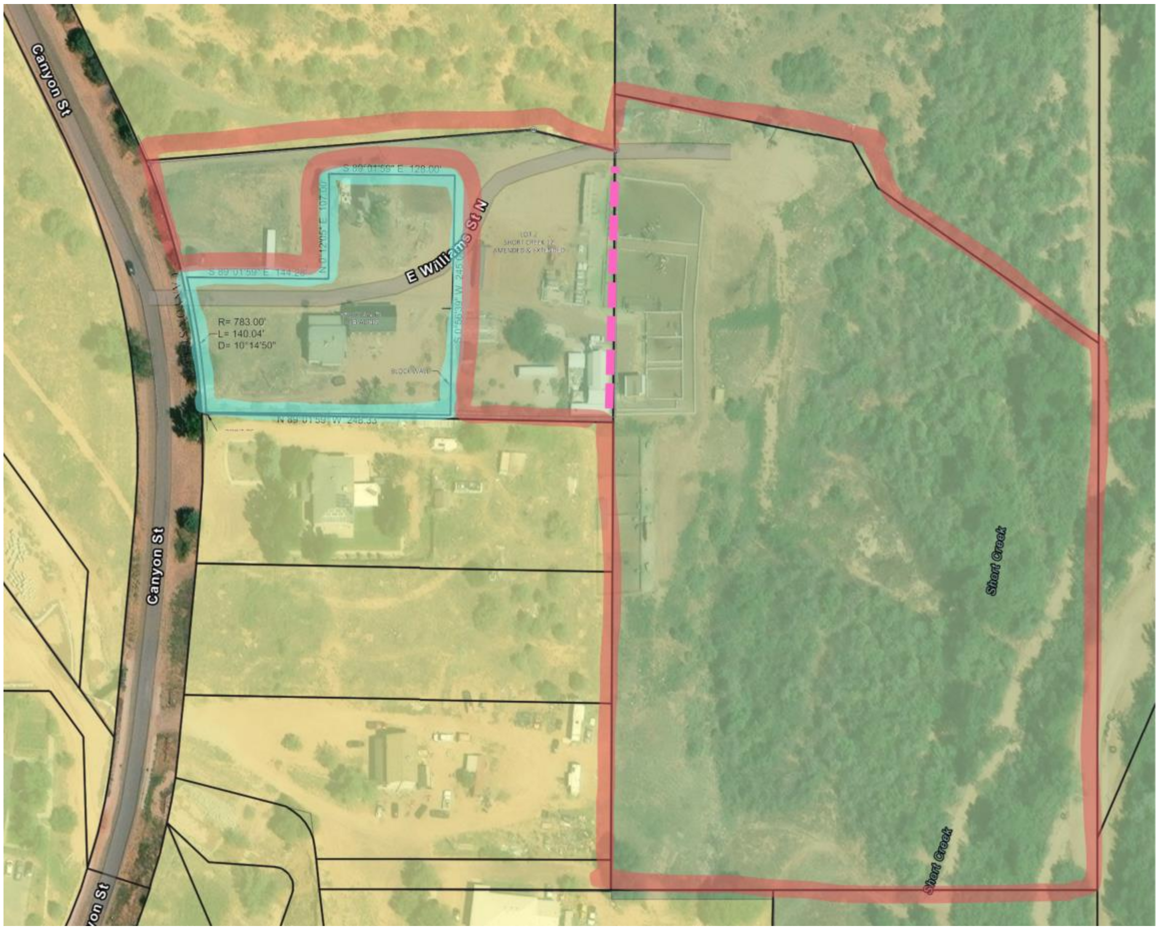
P.O. Box 840490
Hildale, UT 84784
Phone: (435) 874-2323

## Exhibit A: Lot Line Adjustment and the Lot Proposed for Rezone




*The 1.13-acre residential lot proposed for rezone to RA-1 is outlined in blue. The agricultural parcel outlined in red combines Mr. Barlow's two contiguous agricultural pieces into a single parcel that exceeds the A-5 five-acre minimum. The pink dashed line is the existing boundary being relocated by the lot line adjustment to form the residential lot. Only the rezone of the blue lot is before the Planning Commission.*

## Background: The Compliance Problem

When the City adopted its current zoning classifications in 2019, parcel HD-SHCR-12-2, an established residential and agricultural property of approximately 2.78 acres, was placed in the A-5 zone. The A-5 zone requires a minimum lot area of five acres and a minimum lot width of 300 feet (HCC §152-12-4, Table 152-12-2). The property meets neither standard. It is well under five acres, and its frontage on Canyon Street is approximately 261 feet, short of the 300-foot width the zone requires. It has therefore been a legal non-conforming lot of record, as to both area and width, since that adoption. Under HCC

**HILDALE CITY**
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§152-8-6, such a lot may lawfully continue to be occupied and used, **but the non-conformity creates real obstacles whenever the owner attempts to finance, divide, or otherwise act on the property.**

The applicant encountered exactly that obstacle. A lender's appraisal review identified the zoning non-conformity as a condition that must be corrected before financing could proceed, and a proposed division of the residence from the agricultural operation could not be approved while the parcel remained in A-5. The mix of a residence, a dairy, and a planned storefront on a single under-sized agricultural parcel left the property unfinanceable through either agricultural or commercial channels. The applicant approached the City to correct the underlying classification. The City is processing the matter as a city-sponsored correction, consistent with the City Council's commitment, made at the time of the 2019 adoption, to assist where an original classification later caused unintended difficulty for a resident.

## The Coordinated Path to Compliance

This correction is accomplished through a lot line adjustment paired with the rezone, of which only the rezone is before the Commission. A lot line adjustment is the relocation of a lot line between two adjoining parcels that does not create a new lot (HCC §152-39-3). Here it moves the existing boundary between two contiguous parcels Mr. Barlow owns so that the existing residence sits on its own 1.13-acre lot (Alpha Engineering survey dated April 30, 2026), and that lot is the subject of the rezone. Because the boundary moves between two parcels that already exist, no new lot is created and no lot split is required. The rezone and the adjustment move together: the 1.13-acre lot fails the A-5 five-acre minimum but satisfies RA-1, which requires 0.8 acre and 100 feet of width (HCC §152-14-4, Table 152-14-2), so the RA-1 zoning must be in effect when the adjusted boundary records in order for the residential lot to be a conforming lot at the moment it takes its new shape. The Commission is therefore reviewing a zone change for a lot being reconfigured concurrently with this action.

The same adjustment consolidates the remaining agricultural land into a single parcel that exceeds the five-acre A-5 area minimum, joining Mr. Barlow's contiguous agricultural pieces. This keeps the dairy and the conditional-use creamery storefront on A-5 land rather than RA-1, where those uses are not permitted. That agricultural parcel comes into conformance on area, but it cannot meet the A-5 300-foot lot width, for the reason explained in the next section, and it continues as a legal non-conforming lot of record as to width under HCC §152-8-6.

## The Remaining Agricultural Parcel and Lot Width

In preparing this report, staff examined whether the agricultural parcel that remains after the lot line adjustment meets the A-5 standards. It does not meet the 300-foot lot width, and staff wants the Commission to understand why and how that is handled.

The A-5 lot width is measured as the distance between the side lot lines at the front setback line, not as the length of street frontage (HCC Ch03, definitions of "Lot Width" and "Lot Frontage"). The entire

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property has approximately 261 feet of frontage on Canyon Street, already short of the 300-foot width the zone requires. When the boundary is adjusted, that frontage divides between the two lots: approximately 134.6 feet to the residential lot, which is more than RA-1 requires, and approximately 126.3 feet to the agricultural parcel. Measured at the front setback line, the agricultural parcel's lot width is at least 126 feet, still well below the 300 feet A-5 requires. No configuration of the boundary can produce a 300-foot-wide A-5 parcel, because the land itself has only 261 feet at the street.

The agricultural parcel therefore continues as a legal non-conforming lot of record as to width under HCC §152-8-6, exactly as the undivided property has been since 2019. The lot line adjustment does not create this condition and does not make it worse. It improves the property by bringing the area into conformance, which reduces the overall non-conformity rather than expanding it, consistent with the purpose of HCC Chapter 8 (HCC §152-8-1). The established agricultural use continues as it lawfully has.

This width question lies entirely on the A-5 side of the line. The A-5 parcel is not the subject of this application, and the Commission is not being asked to act on it.

## Departmental Review

The rezone itself does not introduce new development or intensify the use of the property. It formalizes the zoning of an existing residence that is already served by existing utilities, so it does not increase demand on roadways, water, wastewater, fire protection, or other facilities and services. The detailed utility review for the reconfigured residential lot is handled with the lot line adjustment rather than at the rezone stage. Because the adjustment places a new boundary between the residence and the agricultural operation, the Utility Director will review a utility plan showing existing service and the proposed service to the residential lot, and the City will require that each parcel be served without utility lines crossing the new boundary before a building permit issues for new construction on the lot. That on-site utility-line review is being coordinated through the Utilities department.

## Land Use Analysis

### General Plan Consistency

State law and HCC §152-7-7(e)(1) require that a zone change be evaluated for consistency with the General Plan. The subject property lies within the Residential designation on the General Plan Future Land Use Map (General Plan p. 18). The proposed RA-1 zone is a residential-agricultural zone that the General Plan describes as allowing "a mix of agricultural and residential uses on large lots" in a "gentleman farmer type neighborhood" (General Plan, Land Use Designations, p. 14). That description fits a one-acre residential lot adjoining a working family farm precisely. The rezone implements General Plan Goal G3-1, which directs the City to "encourage appropriate land uses" and to "provide for the regulation of these uses through appropriately defined zoning districts." Correcting an under-sized residential lot from an agricultural zone it cannot satisfy to a residential-agricultural zone it does satisfy

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is a direct application of that goal. The rezone is consistent with the General Plan and does not require a General Plan amendment.

### Zone Comparison

| Standard or Use | A-5 (Current) | RA-1 (Proposed) | Staff Analysis |
|---|---|---|---|
| **Minimum lot area** | 5 acres | 0.8 acre (1-acre average) | *The 1.13-acre lot fails A-5 but conforms to RA-1.* |
| **Minimum lot width** | 300 feet | 100 feet | *The lot's Canyon Street frontage exceeds 100 feet; fails A-5, conforms to RA-1.* |
| **Single-family dwelling** | Permitted | Permitted | *The existing residence is permitted in both zones.* |
| **Agriculture and animal specialties** | Permitted | Permitted | *Customary residential agriculture continues on the lot.* |
| **Short-term rental and bed and breakfast** | STR not permitted; B&B conditional | STR permitted; B&B conditional | *RA-1 accommodates the future bed-and-breakfast use described for the residence.* |
| **Agricultural sales and service** | Conditional | Not permitted | *Confirms the farm and storefront must remain on A-5 land, not RA-1.* |

### Compatibility With the Surrounding Area

The surrounding area is an established pattern of residential and agricultural lots fronting Canyon Street and the adjacent streets, the same low-density residential and agricultural character the General Plan documents for this part of the City. RA-1 is harmonious with that character (HCC §152-7-7(e)(2)). The action does not adversely affect adjacent property (HCC §152-7-7(e)(3)); it reduces, rather than increases, the intensity question by separating the residence onto its own conforming residential lot while leaving the agricultural operation on agricultural land. Because the rezone formalizes existing conditions rather than authorizing new development, the facilities and services serving the property are adequate (HCC §152-7-7(e)(4)).

### Reasonably Debatable Standard

A zone change is a legislative action governed by the reasonably debatable standard (HCC §152-7-5(a)(2); USC §10-9a-535). Correcting an originally non-conforming classification on an under-sized parcel, supported by the parcel's actual size, its established residential use, and the General Plan's Residential designation, is at least reasonably debatable as an action that promotes the public interest, conserves property values, and encourages appropriate use and development.

HILDALE CITY
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## Recommendation

Staff recommends that the Planning Commission forward a positive recommendation to the City Council to approve the zone change of HD-SHCR-12-2 (the 1.13-acre lot shown in blue on Exhibit A) from A-5 Agricultural to RA-1 Residential-Agricultural, subject to the following conditions:

1. Before the City issues a land use permit, or building permit that relies on the RA-1 zoning, the property owner shall record a lot line adjustment that places the residence on a lot conforming to the RA-1 dimensional standards (HCC §152-14-4, Table 152-14-2) and consolidates the remaining agricultural land into a single parcel meeting the A-5 five-acre area minimum, that agricultural parcel continuing as a legal non-conforming lot of record as to width under HCC §152-8-6.
2. The approval applies only to the 1.13-acre residential lot being created by the lot line adjustment.

3. The lot line adjustment shall be recorded within twelve months of the effective date of the zone change. If it is not recorded within that period, the applicant may request an extension from the City Council.

Mayor Donia Jessop

Zoning Administrator

______________________________

# Proposed Property Tax Impact Schedule

Hildale City will consider an increase to its property tax rate from .001111 to .003 (estimated) to generate an additional $208,403.80 in ad valorem tax revenue. The following information is intended to provide decision makers and the public with an explanation of how the City's operations would be affected if the property tax rate remains the same.

| | | |
|---|---|---|
| Hildale City's Current Property Tax Rate | | 0.001111 |
| Hildale City's Current Property Tax Revenue | $ | 122,571.00 |
| Proposed Property Tax Rate | | 0.003 |
| Additional Ad Valorem Property Tax Revenue to Hildale City | $ | 208,403.80 |
| Estimated Increase to Hildale City's ad valorem tax revenue. | | 170% |

Estimate Impact on Taxpayers:

| | | |
|---|---|---|
| Estimated percentage increase to property taxes paid on an average residence per year. | | 27% |
| Estimated Increase to a primary residence valued at $470,680 | $ | 489.01 |
| Estimate Increase to an average commercial property per year. | | 27% |
| Estimate Increase to a commercial property valued at $600,967 | $ | 1,135.23 |

| Affected Department | Current Budget | Proposed Budget | Budget Without Change | Budget Change |
|---|---|---|---|---|
| Police Department | $ 356,634.00 | $ 350,000.00 | $ 150,000.00 | $ 200,000.00 |
| General Government | $ 413,164.00 | $ 408,080.00 | $ 399,676.20 | $ 8,403.80 |
| Total | $ 769,798.00 | $ 758,080.00 | $ 549,676.20 | $ 208,403.80 |

Police Department

Without the proposed tax increase the Police funding will be reduced by $200,000. At this funding level the police department would not be able to operate in a functional or sustainable manner. Such a reduction would significantly impact staffing, response times, and the overall ability to provide essential public safety services to the community. As a result, residents would likely experience diminished law enforcement presence and reduced service quality.

General Government

Without the proposed increase, General Government funding would be reduced by 8,403.80, limiting the City's ability to fund legal defense and other core administrative functions. A reduction in available legal defense funding could weaken the City's ability to respond to claims, disputes, enforcement matters, and other legal issues, which may harm the City's long-term financial and operational position.

**Residential**

| | | |
|---|---|---|
| Market Value | $ | 470,680.00 |
| Residential Taxable Value (55%) | $ | 258,874.00 |

Current Rate

| Taxing Entity | Tax Rate | Tax |
|---|---|---|
| Hildale City | 0.001111 | $ 287.61 |
| Washington | 0.000486 | $ 125.81 |
| Multicounty Assessing & Collecting Levy | 0.000014 | $ 3.62 |
| County Assessing & Collecting | 0.000223 | $ 57.73 |
| Washington County School District | 0.004687 | $ 1,213.34 |
| Washington County Water Conservancy District | 0.000399 | $ 103.29 |
| Southwest Mosquito Abatement & Control District | 0.000021 | $ 5.44 |
| **Total** | **0.006941** | **$ 1,796.84** |

Proposed Rate

| Taxing Entity | Tax Rate | Tax |
|---|---|---|
| Hildale City | 0.003 | $ 776.62 |
| Washington | 0.000486 | $ 125.81 |
| Multicounty Assessing & Collecting Levy | 0.000014 | $ 3.62 |
| County Assessing & Collecting | 0.000223 | $ 57.73 |
| Washington County School District | 0.004687 | $ 1,213.34 |
| Washington County Water Conservancy District | 0.000399 | $ 103.29 |
| Southwest Mosquito Abatement & Control District | 0.000021 | $ 5.44 |
| **Total** | **0.00883** | **$ 2,285.86** |
| | **Additional Tax Residential** | **$ 489.01** |

**Commercial**

| | | |
|---|---|---|
| Market Value | $ | 600,967.00 |
| Commercial Taxable Value (100%) | $ | 600,967.00 |

Current Rate

| Taxing Entity | Tax Rate | Tax |
|---|---|---|
| Hildale City | 0.001111 | $ 667.67 |
| Washington | 0.000486 | $ 292.07 |
| Multicounty Assessing & Collecting Levy | 0.000014 | $ 8.41 |
| County Assessing & Collecting | 0.000223 | $ 134.02 |
| Washington County School District | 0.004687 | $ 2,816.73 |
| Washington County Water Conservancy District | 0.000399 | $ 239.79 |
| Southwest Mosquito Abatement & Control District | 0.000021 | $ 12.62 |
| **Total** | **0.006941** | **$ 4,171.31** |

Proposed Rate

| Taxing Entity | Tax Rate | Tax |
|---|---|---|
| Hildale City | 0.003 | $ 1,802.90 |
| Washington | 0.000486 | $ 292.07 |
| Multicounty Assessing & Collecting Levy | 0.000014 | $ 8.41 |
| County Assessing & Collecting | 0.000223 | $ 134.02 |
| Washington County School District | 0.004687 | $ 2,816.73 |
| Washington County Water Conservancy District | 0.000399 | $ 239.79 |
| Southwest Mosquito Abatement & Control District | 0.000021 | $ 12.62 |
| **Total** | **0.00883** | **$ 5,306.54** |
| | **Additional Tax Commercial** | **$ 1,135.23** |

*Property tax rate when all taxing entities (such as the school district) for a given property are added up.

KR

Karl Rutledge<karl.rutledge@washco.utah.gov>

To: Adrian Harvell <adrian.harvell@washco.utah.gov>

Cc: Sherrie Broadbent

Hi Adrian and Sherrie,

In Hildale the Average Residential Market Value for 2025 was $470,680.

In Hildale the Average Commercial Market Value for 2025 was $600,967.

I hope this helps. If you have any questions, please let me know.

Karl Rutledge
435-301-7024

...

Reply Reply all Forward

**AGREEMENT BETWEEN THE CITY OF HILDALE**

**AND TYLER BONZO**

**FOR THE PROVISION OF CRIMINAL PROSECUTION SERVICES**

This Criminal Prosecution Agreement ("Agreement") is made effective as of the date indicated below, by and between the City of Hildale, a Utah municipal corporation, acting by and through its authorized officers and located in the County of Washington, State of Utah ("City"), and Tyler Bonzo, of Hildale, Utah ("Attorney").

In consideration of mutual promises, conditions and covenants contained herein, the parties agree as follows:

**SECTION ONE--NATURE OF AGREEMENT**

A.Pursuant to the authority of City, as granted by the State of Utah and the ordinances of the City, the City hereby appoints Attorney to act under the title of Deputy City Attorney/City Prosecutor for the City, and to render prosecutorial services for crimes and infractions occurring within the Hildale City limits (Class B and Class C Misdemeanors and infractions). Services will include filing of criminal cases and all necessary and associated pleadings (informations, motions, etc.), negotiation of plea agreements, any necessary court appearances including trial, and other services that, within Attorney's direction, are required in order to bring any particular case to a conclusion (as generally provided in Utah Code Annotated § 10-3-928). Pre-trials and Trials will be scheduled for four hours on the 2nd and 4th Tuesday of the month beginning at 4:00 pm. Services include the handling of appeals on all such cases.

B.Attorney will act as an independent contractor and not an employee of the City and will therefore not be entitled to any benefits provided to City employees. Notwithstanding that, the City of Hildale agrees to indemnity, hold harmless and undertake to Attorney's defense in the event that any person should take legal action against Attorney as a consequence of performing prosecutorial services and while acting within the scope of Attorney's authority under this Agreement. This obligation to indemnify, hold harmless and defend shall be the same as the obligation of the City with respect to its employees, as set forth in the Utah Governmental Immunity Act.

C.In the event Attorney has a conflict of interest or a scheduling conflict which prevents Attorney from prosecuting a matter, Attorney shall have the right and duty to hire and compensate another qualified attorney with experience in criminal prosecution ("substitute attorney") to represent the City in those cases so affected. With respect to any such cases, the

City shall indemnify, hold harmless and defend the substitute attorney in accordance with the provisions of section B., above.

## SECTION TWO--ACCEPTANCE OF APPOINTMENT

Attorney accepts the appointment set forth in Section One of this Agreement and agrees to commit his time, expertise and best efforts in performing the services identified within Section One of this Agreement.

## SECTION THREE--COMPENSATION

City will pay Attorney the rate of One Thousand One Hundred Dollars ($1,100.00) per month beginning October 1st, 2023, through March 31st, 2024, and beginning April 1st, 2024 and thereafter through the term of this contract, the rate of pay shall be One Thousand Three Hundred Dollars ($1,300.00) per month. The amount shall be payable within fourteen (14) calendar days of the first calendar day of each month. The monthly rate will be pro-rated for any partial calendar month at the beginning or end of the term of this Agreement.

Attorney shall be responsible for all supplies, materials and equipment, the payment of taxes, the employment and supervision of any secretary/staff required by Attorney to fulfill Attorney's obligations under this Agreement, and for any other needs or requirements of Attorney, without additional compensation from City; provided that City will pay all filing fees, services fees and witness fees relating to criminal prosecution undertaken by Attorney on behalf of the City, pursuant to this Agreement.

## SECTION FOUR--TERMINATION

Either party may terminate this Agreement on sixty (60) days written notice.

## SECTION FIVE--GOVERNING LAW; ENTIRE AGREEMENT; MODIFICATION

A. This Agreement shall be governed, construed, and enforced in accordance with the laws of the State of Utah.

B. This Agreement constitutes the entire agreement between the parties, and any prior understanding or representation of any kind preceding the date of this Agreement shall not be binding on either party except to the extent incorporated in this Agreement.

C. Any modification of this Agreement or additional obligation assumed by either party in connection with this Agreement shall be binding only if in writing signed by each party or an authorized representative of each party.

**SECTION SIX- ASSIGNMENT OF RIGHTS**

The rights of each party under this Agreement are personal to that party and may not be assigned or transferred to any other person, firm, corporation or other entity without the prior written consert of the party, except as provided in Section 1.C., above.

**SECTION SEVEN- PARAGRAPH HEADING**

The titles to the paragraphs of this Agreement are solely for the convenience of the parties and shall not be used to explain, modify, simplify, or aid in the interpretation of the provisions of this Agreement.

IN WITNESS WHEREOF, each party to this Agreement has caused it to be executed on the ____ day of ________________, 2026.

SIGNED

| | |
|---|---|
| Tyler Bonzo | Donia Jessop |
| Attorney | Mayor, Hildale City |

# PUBLIC DEFENDER LEGAL SERVICES AGREEMENT
# NIELSEN LEGAL GROUP, PLLC

THIS AGREEMENT is between HILDALE CITY, a Utah municipality, hereinafter referred to as CITY, and Nielsen Legal Group, PLLC, a Utah professional limited liability company, owned and operated by S. Ryan Nielsen, an attorney licensed by the Utah State Bar Association, hereinafter referred to as DEFENDER.

## WITNESSETH

WHEREAS, Utah Code Ann. § 78B-22–203 requires the CITY to provide for the competent defense of indigent defendants in certain criminal cases in the Hildale City Justice Court; and

WHEREAS, the CITY may fulfill its statutory obligation through the appointment of qualified legal counsel, who may provide the indigent services required by Utah law; and

WHEREAS, DEFENDER is a qualified, trained and competent attorney, licensed and in good standing to practice law in the State of Utah and is willing to enter into this agreement with the CITY to perform the necessary legal services for indigent defendants;

NOW THEREFORE, for and in consideration of the mutual agreements contained herein, the parties agree as follows:

## SECTION 1: ENGAGEMENT AND CONSIDERATION

1.1 CITY does hereby engage DEFENDER to perform services as court-appointed legal counsel for indigent defendants as set forth herein and shall pay DEFENDER a Seventy Five Dollars ($75.00) setup fee to open a file and commence representation for each appointed indigent defendant, and thereafter City shall pay DEFENDER a legal fee equal to One Hundred Dollars ($100.00) per hour worked on appointed indigent cases during the term of this agreement. In the event that an appointed indigent defendant has multiple cases, the parties intend that the DEFENDER may invoice the City the file opening fee for each and every appointed case. DEFENDER shall periodically invoice CITY with reasonable specificity reflecting client files opened and legal services time worked. DEFENDER invoices shall report and track legal services time worked in increments of time of 15 minutes, or fewer.

1.2 Invoicing and Payment: The Public Defender shall submit an invoice detailing the hours worked on each case to invoices@hildalecity.com by the 5th of the month for the previous month's work. Payments shall be made by the City to Nielsen by the 20th of the month that the invoice is received.

1.3 In addition to the compensation set forth in paragraph 1.1, the CITY will reimburse DEFENDER for actual expenses incurred under this Agreement for: (1) witness fees, (2) reasonable to the charge and case investigatory costs, and (3) other pre-approved expenses necessary to provide an effective defense for an indigent individual.

1.4 DEFENDER shall be responsible for paying all other expenses necessary to perform the required services, including but not limited to travel costs, research, printing and copies, word processing expenses, paralegal assistance, and legal clerks, with such costs being expressly included in the contract price.

1.5 Upon a showing of critical need, DEFENDER may request additional funding for extraordinary unforeseen expenses which may arise during the term of this agreement.

1.6 It is specifically understood that DEFENDER will not request nor accept other payment for legal services provided under this agreement, other than that compensation provided in the agreement under this section. In the event a court orders restitution from any defendant for attorney fees and costs, all such restitution shall belong to and be paid to the CITY.

SECTION 2: SERVICES

2.1 DEFENDER agrees to perform the duties set forth in Utah law for any indigent criminal defendants assigned to DEFENDER by the Hildale Justice Court during the term of this agreement. The duties shall be carried out in accordance with defense representation principles adopted by the Utah Indigent Defense Commission.

2.2 DEFENDER agrees that the duties encompassed by this agreement require DEFENDER to represent approximately 100% of all adult indigent criminal cases assigned to a public defender by the Hildale City Justice Court during the term of this agreement. Re-assignment away from DEFENDER of certain indigent defense cases, and the reasons for requesting such, may be addressed with the Hildale City Justice Court, when said circumstances arise.

2.3 DEFENDER shall devote the necessary time and resources to perform legal services required under guidelines and standards as set forth in the Utah Rules of Professional Responsibility, and other such regulations and statutes as shall govern the practice of law in the State of Utah together with such other regulations or statutory provisions to which DEFENDER may be subject as a result of state or federal law. DEFENDER agrees to maintain adequate and proper records of the representation for each indigent defendant.

2.4 DEFENDER understands and agrees that accessibility to indigent defendants is an integral consideration in making this agreement. Therefore, DEFENDER agrees to communicate with and be available and accessible to indigent clients as necessary for a competent defense. DEFENDER agrees to make reasonable efforts to meet with indigent clients who are incarcerated in jail, admitted to a hospital or otherwise confined at the earliest possible moment. DEFENDER agrees to return indigent client telephone calls as soon as reasonably possible and to otherwise be reasonably accessible to all indigent defendants.

2.5 DEFENDER agrees not to carry a workload that, by reason of its excessive size, interferes with the rendering of quality representation, endangers the client's interests in any respect, or may lead to the breach of professional obligations. Workload includes not only the number of cases, but also includes the seriousness of the cases, the number of charges involved in individual cases, and the time required to adequately represent each client.

2.6 The CITY acknowledges that, in addition to the services set for in this agreement, DEFENDER engages in the private practice of law or has entered into more than one public defender contract with any entity, and therefore the CITY agrees that DEFENDER shall, if necessary as determined by DEFENDER'S sole professional discretion, associate with a sufficient number of qualified attorneys to meet the obligations of this agreement with respect to each indigent defense client. DEFENDER agrees to actively supervise and monitor the performance of any associate attorneys to assure compliance with the terms of this agreement. DEFENDER will provide to Hildale City Justice Court the names of each associate attorney engaged by DEFENDER to provide services under this agreement.

2.7 DEFENDER agrees not to act on a case as a public defender until Hildale City Justice Court has made an order of appointment and a determination of indigency.

2.8 Except for those cases with which there is a conflict of interest, DEFENDER agrees to assume all pending public defender cases previously assigned to a predecessor public defender and to promptly file appropriate notices of entry of appearance in those cases.

2.9 Upon the termination of this agreement, DEFENDER agrees to cooperate in the transfer of all cases to an incoming public defender and to continue representation under terms of this Agreement, of all pending cases until such time that the cases can practically be transferred to an incoming public defender.

SECTION 3: QUALIFICATIONS

3.1 By signing below, DEFENDER certifies that DEFENDER and any associates engaged to provide services under this agreement are members in good standing with the Utah Bar and are competent in the practice of criminal law. DEFENDER further certifies that DEFENDER and any associates will maintain good standing with the Utah Bar at all times during the period of this agreement.

3.2. DEFENDER certifies that DEFENDER and any associate attorneys engaged to provide services under this agreement are citizens of the United States or permanent resident aliens.

3.3 DEFENDER agrees that DEFENDER and any associate providing services pursuant to this agreement will abide by all federal, state and local laws, and acknowledges that any violation (except for minor traffic offenses) constitutes cause to terminate this agreement.

3.4 DEFENDER and any associate providing services pursuant to this agreement will abide by the Canons of Ethics, including the Utah Supreme Court Rules of Professional Practice, the Rules of Professional Conduct, Rules of Civility, and the Rules of Lawyer Discipline.

3.5 DEFENDER and any associates providing services pursuant to this agreement will endeavor to maintain sufficient continuing professional legal education. In complying with the Rules of Professional Conduct's continuing legal education requirements, the DEFENDER and any associates will obtain continuing legal education relevant to the practice of criminal defense.

3.7 DEFENDER agrees that neither DEFENDER nor any associate providing services pursuant to this agreement is currently, nor shall be, party to any litigation which will place DEFENDER's or any associate's licensing or standing with the Utah Bar in jeopardy.

SECTION 4: CONFLICTS OF INTEREST

4.1 DEFENDER agrees to provide services herein with respect to each indigent person entitled thereto except in those cases as defined wherein a legal conflict of interest exists such as would prevent DEFENDER from providing undivided loyalty to the client. DEFENDER further agrees to use DEFENDER's best efforts to avoid any conflicts of interest which would divide loyalty of defense counsel to client. The parties recognize, however, that conflicts may arise of sufficient magnitude that DEFENDER cannot properly represent the indigent defendant. A conflict of interest, such as would allow the DEFENDER to withdraw pursuant to this agreement, must be of such a nature as to be proscribed by case law, State statute, Rules of Criminal Procedure, or the Utah Rules of Professional Responsibility. DEFENDER shall disclose to the client any possible conflicts of interest at the earliest possible moment and in sufficient detail to allow the client to appreciate the significance of the conflict. DEFENDER agrees that a conflict of interest does not include withdrawals occasioned by defendant's request for counsel of choice or disagreements with or personal dislike of DEFENDER.

4.2 DEFENDER shall not represent more than one defendant in the same criminal case unless there is full disclosure to the client, the client has an opportunity to consult with outside counsel, and a written waiver is executed by the client.

SECTION 5: ASSIGNMENT

5.1 This Agreement provides for legal defense services in the Hildale City Justice Court with certain conditions and professional qualification, therefore, neither CITY nor DEFENDER may assign or transfer any interest in this agreement without the prior written consent of both PARTIES.

SECTION 6: INDEPENDENT CONTRACTOR

6.1 DEFENDER is an independent contractor and neither DEFENDER nor any agent, employee, or servant of DEFENDER shall be deemed an agent, employee or servant of the CITY. This AGREEMENT is for professional services and DEFENDER is not an employee of CITY and is not entitled to the benefits provided by the CITY to its employees. The DEFENDER solely controls the method and manner of delivering the services required by this agreement.

SECTION 7: TERMINATION

This agreement may be terminated upon any of the following events:

7.1 *Termination for Cause.* This agreement may be terminated for cause by either party upon providing seven (7) calendar days written notice. The parties agree that failure to comply with any term of this agreement constitutes cause and is grounds to terminate the agreement. The parties agree that a previous failure to enforce any provision of this agreement does not constitute a waiver of the right to subsequently enforce that provision or any other provision.

7.2 *Voluntary Termination without Cause.* Either party may terminate this agreement without cause by giving the other party ninety (90) calendar days written notice. If notice is so given, this agreement shall terminate upon the expiration of the ninety (90) calendar days and the liability of the parties hereunder for the further performance of the terms of this agreement shall thereupon cease.

7.3 *Misconduct.* In the event disciplinary action is taken by the Utah State Bar against DEFENDER, this contract may be immediately terminated without prior notice.

7.4 *Transition.* In the event of termination, DEFENDER agrees to cooperate with DEFENDER's successors including the filing of all necessary pleadings for withdrawal and to deliver all applicable files, information, and materials to the successor.

SECTION 8: NOTICE

8.1 Any notice required by this agreement shall be given in writing addressed to the following unless otherwise designated in writing.

FOR THE CITY:
Hildale City Recorder
_________________
_________________
_________________

FOR THE DEFENDER:
S. Ryan Nielsen
321 N. Mall Dr. Bldg. R
St. George, UT 84770
ryan@nielsenlegalgroup.com

SECTION 9: DEFAULT

9.1 If either party defaults in the performance of the agreement or any of its covenants, terms, conditions, or provisions, the defaulting party shall pay all costs and expenses including a reasonable attorney's fee, which may arise or accrue from enforcing the agreement or from pursuing any remedy provided by law.

SECTION 10: GOVERNING LAW

10.1 This agreement is governed by the laws of the State of Utah.

SECTION 11: DISCRIMINATION

11.1 DEFENDER assures that DEFENDER and DEFENDER's associates, agents, or subcontractors represent that no person shall on the grounds of race, color, religion, sex or national origin be excluded from participation in, be denied the benefits of this agreement, or be otherwise subjected to discrimination under this agreement.

SECTION 12: PRIVATE PRACTICE

12.1 DEFENDER may represent private clients or accept additional public defender contracts with other government entities so long as such representation does not interfere with DEFENDER's obligations under this agreement or create a conflict of interest in the representation of indigent defendants.

SECTION 13: INDEMNIFICATION

13.1 DEFENDER agrees to hold CITY harmless from all damages, loss, or injury CITY may suffer or be held liable for as a result of the conduct of DEFENDER or as a result of this agreement.

SECTION 14: TERM OF AGREEMENT/INITIAL SCHEDULE

14.1 The parties agree that the initial term of this agreement shall commence on May 19, 2026, and terminate on December 31, 2027. The contract will automatically renew on an annual basis thereafter. Either Party may terminate this Agreement pursuant to Section 7 hereof, which includes rights of voluntary termination without cause within ninety (90) days of the end date of the initial term or any renewal term. After the initial term of this Agreement, DEFENDER may initiate negotiation discussions with the CITY regarding financial compensation terms of this Agreement that, if documented in a signed addendum to this Agreement, will incorporate into this Agreement the agreed financial terms.

SECTION 15: DISPUTE RESOLUTION

15.1 Any disputes regarding this agreement shall first be submitted to non-binding mediation. If mediation is unsuccessful in resolving the dispute, the parties agree to submit the dispute to binding arbitration pursuant to the rules of the American Arbitration Association.

SECTION 16: ENTIRE AGREEMENT

16.1 The parties agree that this agreement constitutes their entire agreement and any changes or modifications must be agreed to in writing by both parties and approved by the CITY Legislative Body in a public meeting. This agreement replaces any prior unexpired agreement(s) between the parties.

SIGNATURES ON FOLLOWING PAGE

**DEFENDER**
NIELSEN LEGAL GROUP, PLLC

______________________________
S. Ryan Nielsen, Attorney at Law

____________________
Date

**HILDALE CITY**

______________________________
Donia Jessop, Mayor

____________________
Date

Attest:

____________________________________

____________
City Recorder

1-800-748-5275
www.jonesanddemille.com

Jones & DeMille Engineering

**Owner:** Hildale City
**Project:** Booster Station
**Proj #.:** 2305-003
**Bid Date:** Friday, April 24, 2026
**Bid Place:** Hildale City
**Bid Time:** 10:00 AM

## SUMMARY OF BIDS

| *Listed From Apparent Low Bid to High Bid* | *Company* | *Submitted Bid Amount* | *Correction* | *Accepted Bid Amount* | *% of Low Bid (Accepted Bid)* | *% of Engineer's Probable Cost (Accepted Bid)* |
|---|---|---|---|---|---|---|
| | ***Engineer's Probable Cost*** | | | ***$ 843,175.00*** | | |
| 1 | ***JNJ Engineering Construction, Inc.*** P.O. Box 842218 Hildale, UT 84784 | $ 829,969.00 | $ - | $ 829,969.00 | 100% | 98% |
| 2 | ***Advanced Construction and Design (ACAD) Li*** 2303 N Coral Canyon Blvd. Ste 201 Washington, | $ 866,008.00 | $ - | $ 866,008.00 | 104% | 103% |
| 3 | ***S&L Underground*** PO BOX 1952, Bonners Ferry, ID 83805 | $ 885,635.00 | $ - | $ 885,635.00 | 107% | 105% |
| 4 | ***Mountain States Contractors, Inc.*** 310 W Township Ave, Colorado City, AZ 86021 | $ 940,148.19 | $ - | $ 940,148.19 | 113% | 112% |
| 5 | ***Prime Excavating*** 5559 702 S, Hurricane, UT 84737 | $ 1,011,098.16 | $ 700.00 | $ 1,011,798.16 | 122% | 120% |
| 6 | ***B4 Enterprises Inc.*** 287 N Westview Dr. Cedar City, UT 84720 | $ 1,261,607.00 | $ - | $ 1,261,607.00 | 152% | 150% |
| 7 | ***Landmark Excavating Inc.*** 162 N 400 E Ste 1028 St. George, UT 84770 | $ 1,274,364.00 | $ - | $ 1,274,364.00 | 154% | 151% |
| 8 | ***Interstate Rock*** 320 Newel Ave, Hildale, UT 84784 | $ 1,342,505.50 | $ - | $ 1,342,505.50 | 162% | 159% |
| 9 | ***Feller Enterprises*** 523 E Sunland Dr. #B, St. George, UT 84790 | $ 2,262,252.00 | $ - | $ 2,262,252.00 | 273% | 268% |

## BIDDER'S CHECKLIST

| *Checklist Items* | *JNJ Engineering Construction, Inc.* | *Advanced Construction and Design (ACAD) LLC* | *S&L Underground* | *Additional contractor checklist can be provided on request.* | |
|---|---|---|---|---|---|
| Pre-Bid Conference (Mandatory/Non-Mandatory) | X | X | X | | |
| Addenda Acknowledged | X | X | X | | |
| Bid Amount(s) Filled Out Completely | X | X | X | | |
| Bid Totaled | X | X | X | | |
| Bidder's Information Filled Out Completely | X | X | X | | |
| Bid Signed by Authorized Representative | X | X | X | | |
| Acknowledgment for Coproration | X | X | X | | |
| Bid Security | X | X | X | | |
| Subcontractor List | | X | X | | |
| Contractor's License | X | X | X | | |
| Bidder Qualification | X* | X | X | | |
| Construction Schedule | | X | X | | |
| Certificate Regarding Debarment | X | X | X | | |
| Non Segregated Facilities Certification | X | X | X | | |

## ENGINEER'S COMMENTS

Based on an evaluation of the bids received for this project, Jones & DeMille Engineering (JDE) recommends that ACAD LLC be awarded the contract for this project.
It is JDE's professional opinion that the bid submitted by ACAD LLC was in substantial compliance with the bidding documents.

*JNJ Construction submitted three prior culinary waterline with pump station project references. While the projects were similar in nature, none were completed within the timeframe required by the bidding documents. In addition, reference responses did not consistently recommend JNJ Construction for award of this project.*

Jones & DeMille Engineering

1-800-748-5275
www.jonesanddemille.com

Owner: ***Hildale City***
Project: ***Booster Station***
Proj. #.: ***2305-003***

Bid Date: ***Friday, April 24, 2026***
Bid Place: ***Hildale City***
Bid Time: ***10:00 AM***

## TABULATION OF BIDS

*Bid Schedule*

*Bidders:*

- **No. 1** *JNJ Engineering Construction, Inc* / *P.O. Box 842218 Hildale, UT* / *Great Midwest Insurance Compar*
- **No. 2** *ed Construction and Design (ACA* / *2303 N Coral Canyon Blvd. Ste 2* / *United States Fire Ins. Comp.*
- **No. 3** *S&L Underground* / *PO BOX 1952, Bonners Ferry, ID* / *Atlantic Specialty Insurance Comp*
- **No. 4** *Mountain States Contractors, Inc.* / *310 W Township Ave, Colorado C* / *United States Fire Insurance Com*
- **No. 5** *Prime Excavating* / *5559 702 S, Hurricane, UT 84737* / *United States Fire Insurance Com*
- **No. 6** *B4 Enterprises Inc.* / *287 N Westview Dr. Cedar City, U* / *Employers Mutual Casualty Comp*
- **No. 7** *Landmark Excavating Inc.* / *162 N 400 E Ste 1028 St. George* / *Employers Mutual Casualty Comp*
- **No. 8** *Interstate Rock* / *320 Newel Ave, Hildale, UT 8478* / *Travelers Casualty & Surety Com*
- **No. 9** *Feller Enterprises* / *523 E Sunland Dr. #B, St.* / *Merchants National Bonding Inc.*

| *Item No.* | *Item Description* | *Unit* | *Estimated Quantity* | *Engineer's Probable Cost: Unit Price* | *Engineer's Probable Cost: Price* | No. 1 *Bid Unit Price* | No. 1 *Bid Price* | No. 2 *Bid Unit Price* | No. 2 *Bid Price* | No. 3 *Bid Unit Price* | No. 3 *Bid Price* |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1-1 | Mobilization | L.S. | 1 | $ 90,000.00 | $90,000.00 | $29,000.00 | $29,000.00 | $13,200.00 | $13,200.00 | $100,000.00 | $100,000.00 |
| 1-2 | Traffic Control | L.S. | 1 | $ 12,000.00 | $12,000.00 | $1,560.00 | $1,560.00 | $3,750.00 | $3,750.00 | $7,500.00 | $7,500.00 |
| 1-3 | Erosion Control | L.S. | 1 | $ 7,500.00 | $7,500.00 | $1,250.00 | $1,250.00 | $5,200.00 | $5,200.00 | $5,000.00 | $5,000.00 |
| 1-4 | Exploratory Excavation | Hour | 20 | $ 250.00 | $5,000.00 | $190.00 | $3,800.00 | $220.00 | $4,400.00 | $250.00 | $5,000.00 |
| 1-5 | Potholing | L.S. | 1 | $ 10,000.00 | $10,000.00 | $2,600.00 | $2,600.00 | $5,200.00 | $5,200.00 | $2,500.00 | $2,500.00 |
| 1-6 | Site Electrical | L.S. | 1 | $ 30,000.00 | $30,000.00 | $26,960.00 | $26,960.00 | $5,600.00 | $5,600.00 | $150,000.00 | $150,000.00 |
| 1-7 | Site Grading | L.S. | 1 | $ 10,000.00 | $10,000.00 | $4,680.00 | $4,680.00 | $5,700.00 | $5,700.00 | $4,000.00 | $4,000.00 |
| 1-8 | Imported Fill (Plan Quantity) | C.Y. | 123 | $ 10.00 | $1,230.00 | $25.00 | $3,075.00 | $71.00 | $8,733.00 | $15.00 | $1,845.00 |
| 1-9 | 6' Chainlink Fence | L.F. | 300 | $ 40.00 | $12,000.00 | $59.90 | $17,970.00 | $26.50 | $7,950.00 | $65.00 | $19,500.00 |
| 1-10 | 10' Chainlink Swing Gate | Each | 2 | $ 1,200.00 | $2,400.00 | $1,100.00 | $2,200.00 | $1,225.00 | $2,450.00 | $1,000.00 | $2,000.00 |
| 1-11 | Class C Road Repair | S.Y. | 1,300 | $ 25.00 | $32,500.00 | $22.90 | $29,770.00 | $13.00 | $16,900.00 | $11.00 | $14,300.00 |
| 1-12 | 6" Concrete Flatwork | S.Y. | 60 | $ 150.00 | $9,000.00 | $130.00 | $7,800.00 | $108.00 | $6,480.00 | $90.00 | $5,400.00 |
| 1-13 | 8" PVC Pipe | L.F. | 1,950 | $ 85.00 | $165,750.00 | $45.80 | $89,310.00 | $43.00 | $83,850.00 | $60.00 | $117,000.00 |
| 1-14 | 10" PVC Pipe | L.F. | 330 | $ 95.00 | $31,350.00 | $59.30 | $19,569.00 | $95.00 | $31,350.00 | $90.00 | $29,700.00 |
| 1-15 | 8" Gate Valve | Each | 8 | $ 3,500.00 | $28,000.00 | $4,100.00 | $32,800.00 | $3,500.00 | $28,000.00 | $3,100.00 | $24,800.00 |
| 1-16 | 10" Gate Valve | Each | 2 | $ 5,500.00 | $11,000.00 | $5,640.00 | $11,280.00 | $5,500.00 | $11,000.00 | $4,400.00 | $8,800.00 |
| 1-17 | 1" Air-Vac Valve | Each | 1 | $ 7,500.00 | $7,500.00 | $5,490.00 | $5,490.00 | $5,700.00 | $5,700.00 | $4,400.00 | $4,400.00 |
| 1-18 | Connect to Existing Waterline | Each | 7 | $ 2,000.00 | $14,000.00 | $2,400.00 | $16,800.00 | $2,600.00 | $18,200.00 | $2,500.00 | $17,500.00 |
| 1-19 | Water Service Reconnection | Each | 3 | $ 1,000.00 | $3,000.00 | $1,684.00 | $5,052.00 | $1,500.00 | $4,500.00 | $2,200.00 | $6,600.00 |
| 1-20 | Isolate Pressure Zone | Each | 5 | $ 500.00 | $2,500.00 | $2,650.00 | $13,250.00 | $200.00 | $1,000.00 | $1,100.00 | $5,500.00 |
| 1-21 | Booster Pump Building | L.S. | 1 | $ 285,000.00 | $285,000.00 | $445,497.00 | $445,497.00 | $470,000.00 | $470,000.00 | $285,000.00 | $285,000.00 |
| 1-22 | Install Natural Gas Line | L.F. | 285 | $ 15.00 | $4,275.00 | $11.00 | $3,135.00 | $13.00 | $3,705.00 | $32.00 | $9,120.00 |
| 1-23 | Connect to Existing Gas Line | Each | 1 | $ 1,000.00 | $1,000.00 | $1,621.00 | $1,621.00 | $1,350.00 | $1,350.00 | $1,500.00 | $1,500.00 |
| 1-24 | (3) 3" PVC Conduit (Per LF of Trench) | L.F. | 2,765 | $ 22.00 | $60,830.00 | $18.40 | $50,876.00 | $34.00 | $94,010.00 | $18.00 | $49,770.00 |
| 1-25 | Install Utility-Provided 3-Phase Junction Box | Each | 4 | $ 1,500.00 | $6,000.00 | $700.00 | $2,800.00 | $4,400.00 | $17,600.00 | $1,000.00 | $4,000.00 |
| 1-26 | Install Owner-provided 2" PVC Conduit for Fiber | L.F. | 120 | $ 7.00 | $840.00 | $10.00 | $1,200.00 | $34.00 | $4,080.00 | $20.00 | $2,400.00 |
| 1-27 | Fiber Pull Boxes | Each | 1 | $ 500.00 | $500.00 | $624.00 | $624.00 | $6,100.00 | $6,100.00 | $2,500.00 | $2,500.00 |
| | | | | **TOTAL** | $843,175.00 | Accepted Total: | $829,969.00 | Accepted Total: | $866,008.00 | Accepted Total: | $885,635.00 |
| | | | | | | Submitted: | $829,969.00 | Submitted: | $866,008.00 | Submitted: | $885,635.00 |
| | | | | | | Correction: | $0.00 | Correction: | $0.00 | Correction: | $0.00 |

| *Item No.* | No. 4 *Bid Unit Price* | No. 4 *Bid Price* | No. 5 *Bid Unit Price* | No. 5 *Bid Price* | No. 6 *Bid Unit Price* | No. 6 *Bid Price* |
|---|---|---|---|---|---|---|
| 1-1 | $5,898.98 | $5,898.98 | $51,507.88 | $51,507.88 | $45,000.00 | $45,000.00 |
| 1-2 | $1,690.78 | $1,690.78 | $5,500.00 | $5,500.00 | $15,800.00 | $15,800.00 |
| 1-3 | $2,238.80 | $2,238.80 | $9,750.00 | $9,750.00 | $5,500.00 | $5,500.00 |
| 1-4 | $205.77 | $4,115.40 | $180.00 | $3,600.00 | $300.00 | $6,000.00 |
| 1-5 | $3,703.83 | $3,703.83 | $3,000.00 | $3,000.00 | $650.00 | $650.00 |
| 1-6 | $2,643.39 | $2,643.39 | $9,500.00 | $9,500.00 | $9,520.00 | $9,520.00 |
| 1-7 | $7,568.87 | $7,568.87 | $5,000.00 | $5,000.00 | $12,600.00 | $12,600.00 |
| 1-8 | $24.63 | $3,029.49 | $17.00 | $2,091.00 | $35.00 | $4,305.00 |
| 1-9 | $45.38 | $13,614.00 | $63.73 | $19,119.00 | $100.00 | $30,000.00 |
| 1-10 | $1,194.13 | $2,388.26 | $1,000.00 | $2,000.00 | $2,500.00 | $5,000.00 |
| 1-11 | $12.17 | $15,821.00 | $5.95 | $7,735.00 | $16.50 | $21,450.00 |
| 1-12 | $136.29 | $8,177.40 | $100.80 | $6,048.00 | $169.00 | $10,140.00 |
| 1-13 | $51.18 | $99,801.00 | $57.11 | $111,364.50 | $44.00 | $85,800.00 |
| 1-14 | $104.62 | $34,524.60 | $97.16 | $32,062.80 | $89.00 | $29,370.00 |
| 1-15 | $4,927.78 | $39,422.24 | $3,248.84 | $25,990.72 | $4,580.00 | $36,640.00 |
| 1-16 | $7,739.74 | $15,479.48 | $4,577.46 | $9,154.92 | $5,700.00 | $11,400.00 |
| 1-17 | $5,131.87 | $5,131.87 | $5,203.94 | $5,203.94 | $9,750.00 | $9,750.00 |
| 1-18 | $1,599.59 | $11,197.13 | $1,448.82 | $10,141.74 | $1,300.00 | $9,100.00 |
| 1-19 | $650.12 | $1,950.36 | $982.75 | $2,948.25 | $1,394.00 | $4,182.00 |
| 1-20 | $164.99 | $824.95 | $85.00 | $425.00 | $1,500.00 | $7,500.00 |
| 1-21 | $585,292.76 | $585,292.76 | $587,311.86 | $587,311.86 | $768,375.00 | $768,375.00 |
| 1-22 | $12.07 | $3,439.95 | $21.00 | $5,985.00 | $25.00 | $7,125.00 |
| 1-23 | $307.49 | $307.49 | $500.00 | $500.00 | $1,200.00 | $1,200.00 |
| 1-24 | $24.59 | $67,991.35 | $33.07 | $91,438.55 | $40.00 | $110,600.00 |
| 1-25 | $363.70 | $1,454.80 | $300.00 | $1,200.00 | $2,500.00 | $10,000.00 |
| 1-26 | $13.15 | $1,578.00 | $21.00 | $2,520.00 | $30.00 | $3,600.00 |
| 1-27 | $862.01 | $862.01 | $700.00 | $700.00 | $1,000.00 | $1,000.00 |
| | Accepted Total: | $940,148.19 | Accepted Total: | $1,011,798.16 | Accepted Total: | $1,261,607.00 |
| | Submitted: | $940,148.19 | Submitted: | $1,011,098.16 | Submitted: | $1,261,607.00 |
| | Correction: | $0.00 | Correction: | $700.00 | Correction: | $0.00 |

| *Item No.* | No. 7 *Bid Unit Price* | No. 7 *Bid Price* | No. 8 *Bid Unit Price* | No. 8 *Bid Price* | No. 9 *Bid Unit Price* | No. 9 *Bid Price* |
|---|---|---|---|---|---|---|
| 1-1 | $24,750.00 | $24,750.00 | $33,400.00 | $33,400.00 | $150,000.00 | $150,000.00 |
| 1-2 | $9,360.00 | $9,360.00 | $4,100.00 | $4,100.00 | $16,917.00 | $16,917.00 |
| 1-3 | $31,740.00 | $31,740.00 | $10,700.00 | $10,700.00 | $10,537.00 | $10,537.00 |
| 1-4 | $645.00 | $12,900.00 | $580.00 | $11,600.00 | $532.00 | $10,640.00 |
| 1-5 | $10,240.00 | $10,240.00 | $580.00 | $580.00 | $16,605.00 | $16,605.00 |
| 1-6 | $212,150.00 | $212,150.00 | $3,750.00 | $3,750.00 | $14,500.00 | $14,500.00 |
| 1-7 | $6,170.00 | $6,170.00 | $4,650.00 | $4,650.00 | $27,533.00 | $27,533.00 |
| 1-8 | $58.00 | $7,134.00 | $46.00 | $5,658.00 | $77.00 | $9,471.00 |
| 1-9 | $62.00 | $18,600.00 | $45.00 | $13,500.00 | $56.00 | $16,800.00 |
| 1-10 | $2,045.00 | $4,090.00 | $1,150.00 | $2,300.00 | $2,175.00 | $4,350.00 |
| 1-11 | $17.00 | $22,100.00 | $13.50 | $17,550.00 | $14.00 | $18,200.00 |
| 1-12 | $128.00 | $7,680.00 | $150.00 | $9,000.00 | $152.00 | $9,120.00 |
| 1-13 | $73.00 | $142,350.00 | $62.00 | $120,900.00 | $92.00 | $179,400.00 |
| 1-14 | $100.00 | $33,000.00 | $94.50 | $31,185.00 | $151.00 | $49,830.00 |
| 1-15 | $3,700.00 | $29,600.00 | $3,950.00 | $31,600.00 | $5,798.00 | $46,384.00 |
| 1-16 | $5,790.00 | $11,580.00 | $7,450.00 | $14,900.00 | $11,369.00 | $22,738.00 |
| 1-17 | $6,865.00 | $6,865.00 | $7,500.00 | $7,500.00 | $4,842.00 | $4,842.00 |
| 1-18 | $3,930.00 | $27,510.00 | $1,100.00 | $7,700.00 | $6,107.00 | $42,749.00 |
| 1-19 | $1,215.00 | $3,645.00 | $1,550.00 | $4,650.00 | $6,107.00 | $18,321.00 |
| 1-20 | $311.00 | $1,555.00 | $1,050.00 | $5,250.00 | $1,175.00 | $5,875.00 |
| 1-21 | $565,650.00 | $565,650.00 | $778,000.00 | $778,000.00 | $1,256,102.00 | $1,256,102.00 |
| 1-22 | $32.50 | $9,262.50 | $23.50 | $6,697.50 | $54.00 | $15,390.00 |
| 1-23 | $1,870.00 | $1,870.00 | $3,200.00 | $3,200.00 | $5,305.00 | $5,305.00 |
| 1-24 | $23.50 | $64,977.50 | $71.00 | $196,315.00 | $103.00 | $284,795.00 |
| 1-25 | $1,010.00 | $4,040.00 | $1,400.00 | $5,600.00 | $2,030.00 | $8,120.00 |
| 1-26 | $13.50 | $1,620.00 | $58.50 | $7,020.00 | $85.00 | $10,200.00 |
| 1-27 | $3,925.00 | $3,925.00 | $5,200.00 | $5,200.00 | $7,528.00 | $7,528.00 |
| | Accepted Total: | $1,274,364.00 | Accepted Total: | $1,342,505.50 | Accepted Total: | $2,262,252.00 |
| | Submitted: | $1,274,364.00 | Submitted: | $1,342,505.50 | Submitted: | $2,262,252.00 |
| | Correction: | $0.00 | Correction: | $0.00 | Correction: | $0.00 |

| | No. 1 | No. 2 | No. 3 | No. 4 | No. 5 | No. 6 | No. 7 | No. 8 | No. 9 |
|---|---|---|---|---|---|---|---|---|---|
| | **Correction Notes** | **Correction Notes** | **Correction Notes** | **Correction Notes** | **Correction Notes** | **Correction Notes** | **Correction Notes** | **Correction Notes** | **Correction Notes** |
| | Corrected Bid Item: | Corrected Bid Item: | Corrected Bid Item: | Corrected Bid Item: | Corrected Bid Item: | Corrected Bid Item: | | | |
| | | | | | Total submitted bid price was $700 less than than the sum of each line item. | | | | |

I hereby certify that the above is a true and correct summary of the bids received:

Project Manager: ____________________
Riley Vane

Jones & DeMille
Engineering
www.jonesanddemille.com | 800.748.5275

May 12, 2026

Jerry Postema
Utility Director
Hildale City
320 East Newel Ave.
P.O. Box 840490
Hildale, UT 84784

RE: Engineer's Recommendation for Award of Booster Station & Water Line Improvements Project

Mr. Postema,

Jones & DeMille Engineering, Inc. (Engineer) reviewed bids for the Booster Station & Water Line Improvements Project (Project) opened April 24th, 2026, at 10:00 AM. This review was performed in accordance with the Bidding Document to assist Hildale City (Owner) in determining bidder responsiveness and responsibility.

Document 00 45 13 – Bidder's Qualifications, §1.3.C.1 requires: *Experience successfully constructing at least two (2) similar culinary water improvement projects that include booster pump construction within the last ten (10) years*." The projects submitted by JNJ Construction and Engineering did not demonstrate compliance with the quoted minimum experience requirement.

The bid submitted by Advanced Construction and Design LLC (ACAD) was determined to be in substantial compliance with the Bidding Documents.

Based on this review, we recommend award of the Project to Advanced Construction and Design LLC as the lowest responsive and responsible bidder. The accepted bid total is $866,008. A bid summary/tabulation is attached, with applicable addenda included.

Sincerely,

JONES & DeMILLE ENGINEERING, INC.

Riley Vane, PE
Project Manager

Attachments:

1) Draft Notice of Award
2) Bid Tabulation
3) Bid Summary
4) Advanced Construction and Design Construction Schedule
5) Advanced Construction and Design Sub-contractors and Suppliers List

1535 South 100 West
Richfield, UT 84701
435.896.8266

50 South Main, Suite 4
Manti, UT 84642
435.835.4540

38 West 100 North
Vernal, UT 84078
435.781.1988

1675 South Highway 10
Price, UT 84501
435.637.8266

520 West Highway 40
Roosevelt, UT 84066
435.722.8267

775 West 1200 North
Suite 200A
Springville, UT 84663
801.692.0219

1664 South Dixie Drive
Building G
St. George, UT 84770
435.986.3622

7 South Main Street
Suite 107/109
Tooele, UT 84074
435.268.8089

696 North Main Street
PO Box 577
Monticello, UT 84535
435.587.9100

545 East Cheyenne D
Suite C
Evanston, WY 829
307.288.2005

**MEMORANDUM**

**To:** Mayor and Council Members

**From:** Sherrie Broadbent

**Date: 6/10/2026**

**Subject:** Fraud Risk Assessment: A Tool for Improvement

The State Auditor's Office has developed the Fraud Risk Assessment Program as a measurement tool to help cities identify opportunities to strengthen internal controls, processes, and policies. It is **not a determination that fraud exists or will occur, nor is it an evaluation of anyone's performance.**

Experience has shown that the most effective way to reduce fraud risk is through strong internal controls. Internal controls are the policies, procedures, and daily practices that help ensure work is performed accurately, efficiently, and responsibly.

As a small community, we cannot eliminate every risk. Our goal is to reduce risk to a reasonable and acceptable level by implementing controls that are practical, effective, and appropriate without creating unnecessary costs or administrative burdens.

One important control is the segregation of duties. A significant portion of the points available in the assessment relates to segregation of duties. When different individuals are responsible for approvals, payments, recordkeeping, and reviews, it helps reduce errors, increases accountability, and protects both employees and the organization.

It is important to note that the Fraud Risk Assessment scoring is not always proportional to the level of risk identified. In one category, points are awarded on an all-or-nothing basis. The City lost 200 points because a required mitigating control was not in place. While other controls existed, the assessment does not award partial credit. The City will implement additional compensating controls that are expected to improve its score in future assessments.

This assessment serves as a roadmap for improvement. It helps us recognize our strengths, identify opportunities for enhancement, and work toward established best practices.

Maxene, Mayor Jessop, Attorney Shawn Guzman, and I will work together to develop and update policy recommendations in response to the assessment. These recommendations will be presented over the coming months. We are also reviewing our internal controls and operational processes to identify additional areas where improvements can be made.

I will continue to provide updates on our progress through my monthly reports. Thank you for your support as we continue to build on our strengths and pursue opportunities for improvement throughout the organization.

OFFICE OF THE
STATE AUDITOR

Implementation Guide

Revised December 2020

# Fraud Risk Assessment

## Background

The Office of the State Auditor (Office) regularly receives complaints of fraud or abuse by local government officials. The Office is also aware of internal investigations performed by local governments of their own officials and employees. Some of these situations receive significant media coverage, while others are resolved with less publicity. In either case, the level of concern by the public and local and state officials is significant. Many have asked the Office for more direction on how to prevent such occurrences in the future. The program outlined in this guide is designed to help measure and reduce the risk of undetected fraud, abuse, and noncompliance in local governments of all types and sizes.  This assessment is a starting point, it is the hope of the Office that local governments will add to and adapt this form to improve how they manage their internal controls and the risk of fraud, waste and abuse.

## Internal Controls as a Discipline

Professional literature, as well as our own experience, indicates that the solution to the reduction of fraud risk lies in effective internal controls. Internal controls are the policies, practices, and processes that ensure the operations of an organization are performed effectively and efficiently. Internal Controls are also intended to deter or prevent the misuse of public funds. Since internal controls require time and resources, entities should seek to reduce risk to an acceptable level, not eliminate risk altogether. In other words, a lock should never cost more than the item it is intended to protect.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) is a group of organizations dedicated to providing frameworks and guidance on risk management, internal control, and fraud deterrence. COSO publishes a document “Internal Control – Integrated Framework” (the COSO Framework). The COSO Framework is noted as the gold standard for designing and implementing an entity-wide internal control program for all organizations including governments. The Government Accountability Office (GAO) publishes its own guidance for proper internal controls in government entities known as the Green Book. The Green Book follows the COSO Framework, but adds some specific context that is unique to the government environment. We used both of these publications as resources for this project.

The COSO Framework includes five principles:

- Tone at the Top
- Risk Assessment
- Control Activities
- Communication

- Monitoring

Incorporating these five principles into an organization is a recommended but complex endeavor. Most accountants and auditors have been trained on these principles, but full implementation requires additional training and a commitment throughout the organization to be effective. We recommend every organization with the resources use COSO, GAO, GFOA, or any other reputable source as an aid to implementing a comprehensive internal control program.

Due to the expense, most local governments in Utah lack the resources necessary to completely implement the COSO Framework. Our goal is to take the concepts of the COSO Framework and boil them down to specific measures that every local government can incorporate at minimal cost. If properly implemented, we believe these measures will reduce the risk of undetected fraud, abuse, and noncompliance. We have also developed a risk assessment model that provides a basic evaluation of an entity's fraud risk, based upon required separation of duties and our recommended measures.

# Recommended Measures

## 1. Separate Duties over Cash Accounts (Crucial)

Widely recognized as a crucial internal control, separation of duties includes separating the powers of the treasurer and clerk (the person who performs the accounting function, regardless of title), as required by state law. If the roles and responsibilities of treasurer and clerk are *not* 1) separate, 2) independent, and 3) monitored by the governing board, the risk of financial fraud and abuse increases.

In general, the treasurer is responsible for the collection and custody of funds while the clerk validates payment requests, ensures compliance with policy and budgetary restrictions, prepares checks, and records all financial transactions. In situations where proper separation of duties are not maintained, mitigating controls must be implemented. Because of the extreme importance of this control, we have developed a separate questionnaire (see attached) to help determine if basic separation of duties or mitigating controls are in place.

## 2. Require a Commitment of Ethical Behavior

### Purpose

A critical, fundamental, and far-reaching problem facing government today is the lack of public trust and confidence. Government officials are expected to perform their government duties without using their position for personal benefit. A written statement on ethical behavior will provide clarity and serve as a physical reminder of the aspirations of the organization.

### Overview

Maintaining an ethical environment requires setting an example and communicating proper expectations at every level of the organization. Training and re-enforcement of ethical standards must be continuous and applicable. Expectations must point to the highest standards and not excuse bad behavior by anyone for any reason.

### Implementation

We recommend the entity set clear expectations and exercise consistent enforcement. We recommend instilling a culture rewarding high ethical standards, rather than rewarding cutting corners or engaging in questionable or self-serving behavior. We recommend that every entity have a written policy and strong practices that address a standard of ethical behavior, including prohibited activities, required disclosures, and clear directions on how and to whom disclosures should be submitted and reviewed. We also recommend that the entity require elected or appointed officials and employees to annually commit in writing to abide by the entity's standards of ethical behavior. This practice will provide an opportunity to review the policy and identify any potential or actual conflicts of interest. Requiring periodic confirmation will deter individuals from acting unethically and identify issues before they become problematic.

## 3. Adopt and Put Into Practice Written Policies

### Overview

The governing body should evaluate policies to make sure they establish proper oversight and direct the organization toward the desired outcomes. The following are key policies along with certain elements that we have identified that are either required by law or best practices to improve the internal control system. As a matter of practical implementation, template policies that contain these elements are available on the Office's website at resources.auditor.utah.gov.

a. Conflict of Interest
   1. Specifies who is required to declare conflicts.
   2. States that if a new conflict arises during course of business it must be reported.
   3. Requires each public official/employee to complete a disclosure form on an at least an annual basis.
   4. Identifies the individual/position responsible to gather disclosure forms.
   5. Disclosure forms provide the user a way to disclose conflicts or indicate that they have no conflicts.
   6. Disclosure forms must list the name and position of the public official/employee.
   7. Disclosure forms must list the name of the business entity and ownership interest or position for a business regulated by the entity for which there is a conflict.
   8. Disclosure forms must list the name of the business entity and ownership interest or position for businesses doing business with the entity.
   9. Disclosure forms must list any investments that may create a conflict with the entity.
   10. The disclosure shall be made in a sworn statement filed with the entity's governing body.

b. Procurement
   Seek the best value for the entity and promote a competitive purchasing process.
   1. Specifies a small item threshold allowing employee or department discretion.
   2. Specifies documentation required for each level of purchasing (e.g. small purchases, medium purchases and purchases requiring competitive bid).
   3. Specifies purchasing procedures (e.g. advertising methods and time frames, rejection of bids, appeals) for items requiring competitive bid.
   4. Lists exemptions and documentation needed for not following regular bidding requirements (e.g. sole source provider, emergency purchases etc.).
   5. Addresses improper or illegal conduct:
      a) Prohibits dividing a procurement to avoid following policy (Utah Code 63G-6a-2404.3)
      b) Prohibits kickbacks (Utah Code 63G-6a-2404)
      c) Requires disclosure of conflicts of interest (Utah Code 63G-6a-2406)
      d) Prohibits cost-plus-a-percentage-of-cost contracts (Utah Code 63G-6a-1205)
      e) Lists other specific activities that are not allowed (Utah Code 67-16 applies to the state and all political subdivisions)
   6. Designates a purchasing agent, specify who may sign contracts including requirement for contracts that must go before the governing body.
   7. Has an ethics provision and/or reference Utah Code 67-16.
   8. Documents consequences of violating the policy (e.g. formal reprimand, suspension, termination or criminal prosecution).

c. Ethical Behavior
   1. Prohibits participation in decisions or actions in which the employee or official has real or reasonably perceived conflict (see conflict of interest policy).
   2. Prohibits use of authority for personal gain or that of close friends, family, or business associates.
   3. Prohibits receiving gifts, loans or bribes.
   4. Requires confidentiality regarding any information not subject to GRAMA.
   5. Prohibits violation of nepotism laws (Utah Code 52-3).
   6. Prohibits misuse of public resources or property (Utah Code 76-8-4).
   7. References the Utah Public Officer and Employee Ethics Act (Utah Code 67-16).
   8. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination).

d. Reporting Fraud and Abuse
   1. Requires the reporting of inappropriate actions or behavior.
   2. Provides reporting structure, including alternatives if the employee's normal supervisor is involved.
   3. Provides guidance on the type of actions and behaviors which must be reported.
   4. Provides guidance on the information to be provided (e.g. names, dates, times, descriptions, effects) when reporting fraud or abuse.
   5. Provides whistleblower protection or referrers to Utah Code 67-21-3.
   6. Provides for the evaluation, investigation and possible consequences of the alleged action or behavior.

7. Provides for feedback to the employee reporting the action and the governing body.

e. Travel
   1. Establishes a process to authorize travel expenditures (i.e. preauthorization).
   2. Defines what constitutes allowable and unallowable travel and clearly establishes reasonable limits.
   3. Establishes a reporting structure with senior management reporting to the governing body.
   4. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, inability to travel).
   5. Requires adequate record keeping (documentation of time, place, business purpose, and authorization).
   6. Communicates the public nature of purchase records.
   7. Ensures enough information is gathered and communicated to maintain accountability and measure performance.
   8. Has a provision to comply with external reporting requirements (e.g. IRS, Utah Public Finance Website reporting).

f. Credit/Purchasing Cards
   1. Credit/purchase card issuance should be approved by governing body.
   2. Establishes procedures for independent review and reconciliation of each card.
   3. Establishes card holder accountability including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of card privileges).
   4. Establishes required practices to ensure the security of the card (e.g. signing, storing, and who can use the card).
   5. Establishes procedures for card use (e.g. documentation required, timelines, reconciliations, restrictions).

g. Personal Use of Entity Assets
   1. Establishes allowable uses, or disallows use, of entity assets and rates if applicable (e.g. making photocopies, use of heavy equipment).
   2. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds or loss of privileges).

h. IT & Computer Security
   1. Establishes allowable uses of information systems, computer equipment, and the internet.
   2. Discloses to the user that the entity has the right to monitor and limit the activities on entity IT systems.
   3. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of privileges).

i. Cash Receipting and Deposit
   1. Establishes a timeline for entering receipts into the accounting system.
   2. Establishes a timeline for depositing funds in the bank that complies with the Utah Money Management Act (3 days).

3. Establishes security measures for holding funds before deposit (e.g. safe, vault).
4. Establishes a receipting process for giving the customer documentation of the transaction and also provide sufficient information to understand the purpose of the transaction for management review or audit.
5. Establishes a procedure for entering credit card and ACH transactions into the accounting system.
6. Establishes a separation of duties between the person receiving payments and the person making deposits (smaller entities may require dual sign-off on deposits).
7. Establishes required documentation for voiding or altering a cash receipt, including that it be reviewed by someone that didn't make the correction.
8. Requires system-generated or sequentially-numbered receipts to allow for a review of completeness.
9. Requires cash deposits and receipts to be reconciled and/or reviewed by someone not receiving cash.

## 4. Hire and Train Qualified Staff

### Purpose

In order to ensure the effective and efficient delivery of government services, each entity should identify the knowledge, skills, and abilities (KSA) needed by its management and employees. In technical areas, KSA often align with formal credentials, such as a degree or license. Accounting is an area where degrees and professional designations usually indicate a level of proficiency.

### Overview

A licensed Certified Public Accountant (CPA) is the most common designation of a person who possesses the KSA needed to oversee the day-to-day financial operations of an entity. There are several other designations that may indicate similar KSA, such as Certified Government Financial Manager (CGFM), Certified Management Accountant (CMA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Government Auditing Professional (CGAP), and Certified Public Finance Officer (CPFO). At a minimum, we recommend that every entity have someone with a bachelor's degree in accounting as part of its staff.

### Implementation

While not every local government entity needs a full-time CPA, every entity should utilize a qualified accountant to ensure that its finances are protected and accurately reported. Most accounting firms and professional bookkeeping services provide a variety of services on an as-needed basis. We recommend every local government evaluate the level of KSA possessed by its accounting staff and consider contracting with an accounting professional. The accounting professional could perform some or all of the accounting and ensure that the entity has effectively implemented internal controls and meets reporting requirements.

To aid local government entities in identifying and procuring the services of qualified accounting professionals, the Office maintains a qualified vendor list included on the Office's website at resources.auditor.utah.gov. The firms on this list have met the requirements set forth by the Office to provide bookkeeping, compliance reporting, or financial statement preparation for local governments.

## 5. Provide Effective Training

### Overview

Training is vital to any organization, especially governments, where services are essential to economic prosperity and basic human needs. Public officials and key employees need to possess at least a basic understanding of the legal requirements of their entity. We encourage entities to consider the KSA needed to support the services provided by their entity, then determine the appropriate level of training that is needed to maintain those KSA. The entity should provide resources to attend sufficient and appropriate training on an ongoing basis.

### Implementation

The Office provides comprehensive but basic training on financial topics for local government board members and finance officers. However, this training serves only as an introduction for those who are new or previously untrained in local government financial matters. We recommend board members and finance officers identify and participate in organizations that provide more advanced training. These organizations may be specific to the government type (e.g. counties, charter schools), a specific type of operation (e.g. sewer, water), or a specific job within the organization (e.g. treasurer, finance officer).

At a minimum, board members should view our online basic but comprehensive training every four years (see training.auditor.utah.gov). Also, at least one member of the finance team, preferably the chief finance officer, should have 40 hours of financial training each year. Financial training includes: auditing, accounting, budgeting, reporting, internal controls, fraud prevention and detection, software, and any other topic that is related to the management of finances.

## 6. Implement a Hotline

### Definition

A hotline is a means by which the public and employees can anonymously report concerns about improper behavior of an entity's officers or employees or concerning practices of the entity.

### Overview

Fraud losses are 50% smaller at organizations with hotlines than those without hotlines. According to the Association of Certified Fraud Examiners, 40% of reported instances of fraud are discovered through a tip. More than half of these tips were provided by an employee of the organization and 46% of fraud cases detected by tip were reported through a hotline.

### Implementation

An effective hotline can be implemented at virtually no cost and can be as simple as providing an email address or phone number. Hotline submissions should be sent directly to a person who has the resources and objectivity to evaluate the concern and investigate if warranted. All complaints and the results of investigations should be presented to the audit committee of the entity in a timely fashion.

Hotlines should be promoted and easy to access (most entities put a link to their hotline on the main page of their website). Every entity should have a written policy that includes the following:

1. Methods for receiving complaints (e.g. email, phone number).
2. A provision for anonymous complaints.
3. Sufficient direction to ensure complaints are given adequate treatment as follows:
    a. An initial screening of complaints to be performed by an office not involved in the complaint (this could be accomplished by having it performed by more than one office if an independent internal audit function does not exist or it could be sent directly to the audit committee).
    b. Audit committee:
        i. Reviews available evidence.
        ii. Determines if further investigation is merited. If so;
            - Sets the scope of audit
            - Sets a budget
            - Sets a timeline
            - Provides resources
    c. Audit results are reported to the audit committee.
    d. Audit committee approves findings and recommendations.
    e. Audit committee ensures that findings and recommendations are addressed by the appropriate officers or employees.
    f. Feedback provided to the complainant, if requested.

## 7. Implement an Internal Audit Function

### Definition

An internal audit function is an organizational initiative to monitor and analyze the entity's own operations in order to determine how well it conforms to a set of specific criteria, such as laws, policies, or best practices. Internal auditors are independent of the work they audit, but are very familiar with it so as to allow them to determine compliance with the requirements for that work.

### Overview

An internal audit may focus on financial operations, systems, processes, or compliance. As part of the internal audit plan, auditors try to find discrepancies between operational design and operational reality. Internal audits also help uncover evidence of fraud, waste, or abuse. If internal auditors find discrepancies or inappropriate activities, they document and report them to entity leadership who can prioritize and direct corrective action.

The frequency of internal audits will depend on the department or process being examined. Some types of operations may require daily audits for quality control, others may require only an annual audit of records.

Internal audit plans act as a pre-emptive step in maintaining operational efficiency and financial reliability, as well as safeguarding assets.

### Implementation

An internal audit function should be formalized by the adoption of an Internal Audit Charter which identifies who is responsible to oversee the internal audit function and who will perform the internal audits.

Those responsible for internal audits should adopt an audit plan which identifies what will be audited and when it will be audited. The audit plan should be reviewed regularly, usually once per year.

### Adaptation for small entities

Only the largest of our local governments can justify a full-time internal auditor. Most local governments can execute an effective internal audit program by contracting with an audit professional to work a few days a year. To eliminate added costs entirely, some entities may coordinate with peer entities and utilize each other’s financial staff to act as internal auditors. Keep in mind, internal auditors need a solid understanding of audit principles and should use work programs that are designed to effectively identify violations of the laws or policies they are auditing.

## 8. Use an Audit Committee

### Purpose

An audit committee assists the governing body in its financial oversight responsibilities.

### Membership

We recommend that members of the audit committee are a subset of the governing body. An audit committee should have a financial expert who is not a member of management. This can be achieved by having a governing body member who is a financial expert, or acquiring the assistance of a volunteer or paid professional financial expert. Finance officers from other local governments should be considered when looking for a financial expert, as they are independent and have a working knowledge of government accounting issues.

### Functions

An audit committee must ensure the following:

1. Management develops and enforces systems that ensure the entity accomplishes its mission effectively and efficiently while complying with laws and regulations.
2. The internal audit function objectively assesses the effectiveness of management's internal control program.
3. Financial statement audits are performed by a qualified, independent accounting firm and issues identified during those audits are reviewed and resolved as appropriate.
4. Hotline complaints are investigated and findings are addressed by the governing body.

# Risk Score

We have developed a five-level assessment score that is intended to communicate the entity's risk of undetected fraud, abuse, or noncompliance. The levels are based upon points assigned to each of the recommended measures. Since some measures are more effective than others, the most effective measures are assigned the most points. As more measures are adopted the score improves. The higher the score, the lower the risk.

The scale and corresponding levels are as follows:

- Very Low
- Low
- Moderate
- High
- Very High

See the *Fraud Risk Assessment Questionnaire* (attached) for specific points assigned to each measure and how point totals correspond to the risk scale.

OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised December 2020

# Fraud Risk Assessment

**INSTRUCTIONS:**

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking "Yes" on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked "Yes" and enter the total on the "Total Points Earned" line.
- Based on the points earned, circle/highlight the risk level on the "Risk Level" line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.



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# Fraud Risk Assessment

## Continued

*Total Points Earned: 55 /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? | | 200 |
| 2. Does the entity have governing body adopted written policies in the following areas: | | |
| a. Conflict of interest? | | 5 |
| b. Procurement? | | 5 |
| c. Ethical behavior? | | 5 |
| d. Reporting fraud and abuse? | | 5 |
| e. Travel? | x | 5 |
| f. Credit/Purchasing cards (where applicable)? | | 5 |
| g. Personal use of entity assets? | | 5 |
| h. IT and computer security? | | 5 |
| i. Cash receipting and deposits? | | 5 |
| 3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team? | x | 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? | | 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? | | 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? | | 20 |
| 8. Does the entity have a formal internal audit function? | | 20 |
| 9. Does the entity have a formal audit committee? | | 20 |

*Entity Name: Hildale City

*Completed for Fiscal Year Ending: FY26 *Completion Date: 6/10/2026

*CAO Name: Mayor Donia Jessop *CFO Name: Sherrie Broadbent

*CAO Signature: ____________________ *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

# Basic Separation of Duties

Continued

**Instructions:** Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

## Definitions:

**Board Chair** is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

**Clerk** is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

**Chief Administrative Officer** (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

**General Ledger** is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

**Mitigating Controls** are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

**Original Bank Statement** means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

**Treasurer** is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

# JUNE 2026

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|---|---|---|---|---|---|---|
| 31 | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 **Planning & Zoning** | 17 **Council Meeting** | 18 | 19 **Juneteenth Holiday Office Closed** | 20 |
| 21 **Father's Day** | 22 | 23 | 24 | 25 **Utility Board Meeting** | 26 | 27 **Texas Tenors Concert / Park Re-opening** |
| 28 | 29 | 30 | 1 | 2 | 3 **Independance Day Observed Office Closed** | 4 **Indepenence Day** |

# JULY 2026

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|---|---|---|---|---|---|---|
| 28 | 29 | 30 | 1 | 2 | 3<br>**Independance Day Observed Office Closed** | 4<br>**Indepenence Day** |
| 5 | 6 | 7 | 8<br>**Council Meeting** | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21<br>**Planning & Zoning** | 22<br>**Court** | 23<br>**Utility Board Meeting** | 24<br>**Pioneer Day Office Closed** | 25 |
| 26 | 27 | 28 | 29 | 30 | 31 | 1 |