



Mayor
Nolan Davis

City Administrator
Makayla Bealer

City Council
Russell Smith
Ian Spaulding
Scott Symond
Les Whitney
Terry Wiseman

NOTICE AND AGENDA

PUBLIC NOTICE IS HEREBY GIVEN that the City Council of Milford, Utah will hold a council meeting at **4:00 PM** at the **Milford City Administrative Office, Council Chambers, 26 South 100 West, Milford, Utah** for the purposes described below on **Wednesday, June 28, 2023**.

- 1. MAYOR'S WELCOME & CALL TO ORDER:** Roll Call & Pledge of Allegiance
- 2. PUBLIC HEARING**
 - a. Waiving payment for the inter-fund services for municipal use
 - b. FY 2023-2024 Operating Budget Hearing
- 3. VISITORS**
 - a. Collette Cox – Rural Community Development Grant
 - b. Jen Wakeland – Inland Port Authority update
- 4. CONSENT ISSUES**
 - a. Financial report: May 2023
 - b. Approval of bills and payroll
 - c. Approval of Minutes: June 7 2023 Special Meeting
- 5. NEW BUSINESS**
 - a. Consideration of Quit Claim Deed for Blake Williams' replacement well
 - b. Declare surplus property
 - c. Approval of Milford Youth Coalition Prevention Mural at Rollins Pavilion
 - d. Approval of Engagement Letter with Hinton Burdick for FY 2023 Audit
 - e. Approval of Cooperative Agreement with Utah Division of Forestry, Fire, and State Lands
 - f. Accept donation of BCFD #2 1972 Water Truck
 - g. Presentation of Uncollectable Utility Accounts
 - h. Approval of MOU on 300 West and Center Street Project
 - i. Presentation of Spot Awards
- 6. OLD BUSINESS**
 - a. 150th celebration update
 - b. Culinary water project update
- 7. ORDINANCE AND RESOLUTIONS**
 - a. Resolution 04-2023 "Waiving Payment for Interfund Services"
 - b. Resolution 05-2023 "Setting Real and Personal Property Tax Rate"
 - c. Resolution 06-2023 "URS Contribution"
 - d. Resolution 07-2023 "Setting and Adjusting Approved Vendor List"
 - e. Resolution 08-2023 "Adopting Operating Budget FY 2023-2024"
 - f. Resolution 09-2023 "Adjusting Compensation and Salaries FY 2023-2024"
 - g. Resolution 10-2023 "Amending Operating Budget FY 2022-2023"
- 8. COMMENTS**
 - a. Staff member reports and comments
 - b. Councilmember reports and comments

9. ADJOURNMENT

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

CERTIFICATE OF DELIVERY & POSTING

I, Monica D. Seifers, duly appointed and acting City Recorder do hereby certify that the above Notice and Agenda was posted in three public places within the Milford City Limits on this 22nd day of June, 2023. These public places being 1) Milford City Office; 2) U.S. Post Office; and 3) Milford Public Library. The foregoing Notice and Agenda was also delivered to each member of the governing body and posted on www.utah.gov/pm and linked to www.milfordcityutah.com and the Milford City Facebook page.

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

CITY OF MILFORD
COMBINED CASH INVESTMENT
MAY 31, 2023

COMBINED CASH ACCOUNTS

01-11110	CASH IN CHECKING - WELLS FARGO	225,639.65
01-11120	CASH IN CHECKING - UIB	179,055.71
01-11130	CASH IN CHECKING - VENMO-UIB	2,651.50
01-11310	PETTY CASH	300.00
01-11400	RETURNED CHECKS - CLEARING	251.98
01-11610	CASH-STATE TREASURER-COMBINED	2,664,008.49
01-11700	CASH - A/R CLEARING	1,046.50
01-11750	UTILITY CASH - A/R CLEARING	(341.65)
	TOTAL COMBINED CASH	3,072,612.18
01-11810	ST TREAS-DESIGNATED-WATER	(549,018.11)
01-11815	ST TREAS-DESIGNATED-SEWER	(589,609.66)
01-11816	ST TREAS-DESIGNATED-GEN FUND	(294,466.29)
01-11817	ST TREAS-DESIGNATED-LIBRARY	(4,877.60)
01-11819	ST TREAS- RECREATION COMPLEX	(19,179.95)
01-11860	ST TREAS-RESTRICTED-BOND 3SO24	(78,515.91)
01-11865	ST TREAS-RESTRICTED-MAIN S3024	(90,044.14)
01-11880	STATE TREAS-RESTRICTED-LIBRARY	(33,481.46)
01-11885	STATE TREAS-RESTRICTED-ADMIN B	66,000.00
01-11900	TOTAL ALLOCATION TO OTHER FUND	(1,479,419.06)

TOTAL UNALLOCATED CASH .00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	809,545.68
30	ALLOCATION TO DEBT SERVICE FUND	140,930.55
51	ALLOCATION TO WATER FUND	271,977.77
52	ALLOCATION TO SEWER FUND	256,965.06
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,479,419.06
	ALLOCATION FROM COMBINED CASH FUND - 01-11900	(1,479,419.06)

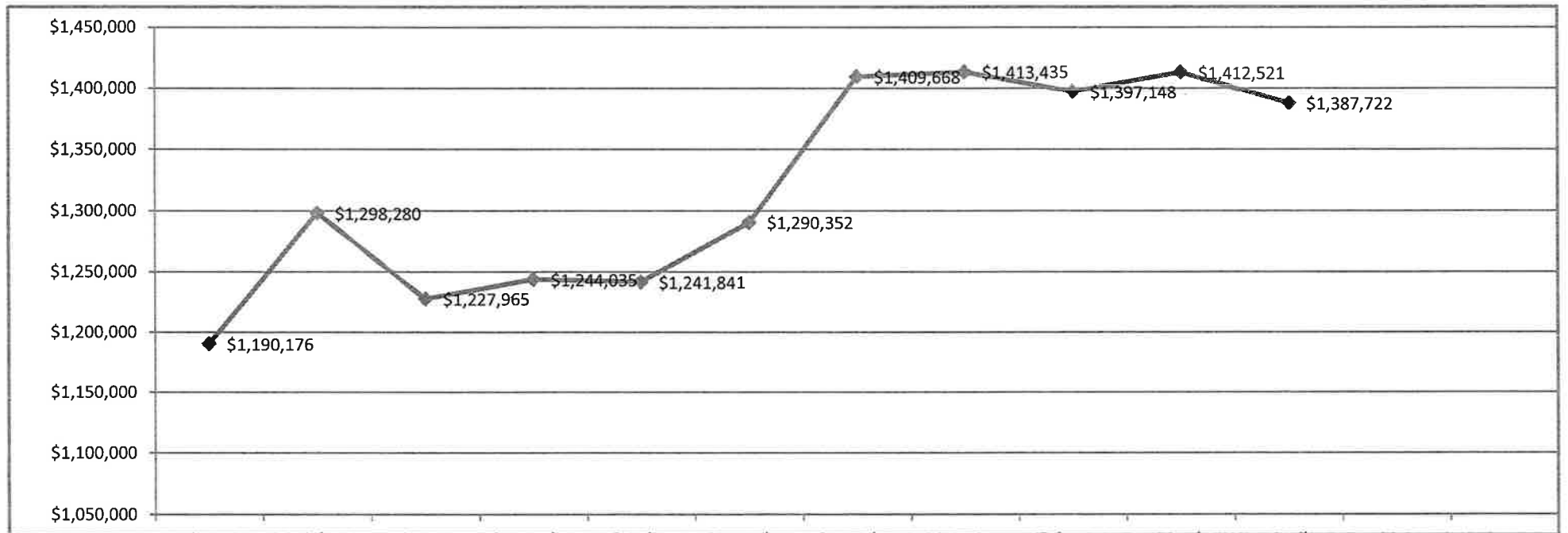
ZERO PROOF IF ALLOCATIONS BALANCE .00

Utah State Treasury Report 2022-2023

Department		Totals	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	Totals
Designated Water 111810	W D	\$341,711.64	\$10,577.69	\$801.78	\$211,395.85	\$6,629.53	\$1,923.98	\$12,246.63	\$7,524.72	\$7,788.25	\$7,907.36	\$3,046.37	\$13,146.31		\$624,700.11
Designated Sewer 111815	W D	\$317,993.89	\$5,530.52	\$727.06	\$206,311.96	\$6,532.46	\$1,809.37	\$12,115.10	\$7,378.15	\$7,627.75	\$7,741.38	\$2,872.45	\$12,969.57		\$589,609.66
Designated General Fund 111816	W D	\$128,170.04	\$1,233.25	\$1,666.01	\$101,133.53	\$2,356.91	\$2,612.49	\$13,303.60	\$8,540.32	\$7,927.72	\$9,106.26	\$3,983.10	\$14,433.06		\$294,466.29
Designated Library	W D	\$6,183.05	\$950.31 \$8.59	\$11.71	\$116.05	\$61.39	\$18.29	\$65.93	\$23.59	\$86.05	\$104.57	\$28.68	\$1,116.80 \$61.94		\$4,702.73
Designated City Recreation 111818	W D	\$70,912.12	\$2,036.22 \$1,482.94		\$11,370.25 \$7,790.82	\$1,642.32	\$10,901.89	\$6,026.15 \$6,638.81	\$4,285.93 \$723.01	\$5,495.32	\$788.99		\$5,794.99 \$5,797.45		\$69,582.60
Designated Recreation Complex	W D	\$18,593.16	\$30.54	\$41.22	\$46.27	\$53.54	\$63.21	\$72.55	\$80.84	\$88.53	\$91.55	\$95.93	\$97.48		\$19,354.82
Restricted Cash - Water Bond 3S024 111860	W D	\$81,615.92	\$4,400.00		\$8,800.00	\$4,400.00		\$51,500.01 \$8,800.00	\$4,285.93	\$4,400.00	\$4,400.00		\$8,800.00		\$78,515.91
Restricted Cash - Water Main 3S024 - 111865	W D	\$90,044.14													\$90,044.14
Restricted Cash-Library Bond	W D	\$22,574.00	\$834.00		\$1,668.00	\$834.00		\$10,000.00 \$1,668.00	\$834.00	\$834.00	\$834.00		\$1,668.00		\$21,748.00
Restricted Cash-Adm Building Bond	W D	\$111,060.00	\$6,000.00		\$12,000.00	\$6,000.00		\$12,000.00	\$6,000.00	\$6,000.00	\$6,000.00		\$33,219.99 \$12,000.00		\$143,840.01
Restricted Cash Impact Fees - Water	W D	\$5,730.35	\$9.41	\$12.70	\$14.26	\$2,470.23	\$27.75	\$31.85	\$1,507.31	\$1,518.12	\$54.35	\$56.95	\$1,530.85		\$12,964.13
Restricted Cash Impact Fees - Sewer	W D	\$18,040.26	\$29.63	\$39.99	\$44.89	\$1,035.92	\$64.65	\$74.20	\$82.67	\$1,076.28	\$98.36	\$103.06	\$1,090.86		\$21,780.77
Restricted Cash Impact Fees - Gen Fund	W D	\$16,806.22	\$27.60	\$37.25	\$41.82	\$685.01	\$59.28	\$68.04	\$75.81	\$720.79	\$88.92	\$93.17	\$732.69		\$19,436.60
Designated Cemetery	W D	-\$263.19	-\$0.43	-\$0.58	-\$0.65	-\$0.76	-\$0.89	-\$1.03	-\$1.14	-\$1.25	-\$1.30	-\$1.36	-\$1.38		-\$273.96
Designated Streets	W D	\$5,095.29	\$8.37	\$11.29	\$12.68	\$14.67	\$17.32	\$19.88	\$22.15	\$24.26	\$25.09	\$26.29	\$26.71		\$5,304.00
Designated Kinney Kids Foundation	W D	\$400.00	\$100.00												\$500.00
Designated Perpetual Care	W D	\$9,772.45	\$116.22	\$21.67	\$749.00 \$22.71	\$26.28	\$31.03	\$35.61	\$240.53	\$245.32	\$46.87	\$49.11	\$2,862.50 \$1,040.48		\$8,036.78
Designated Dangerous Buildings	W D	\$2,970.70	\$4.88	\$6.58	\$7.39	\$8.55	\$10.10	\$11.59	\$12.92	\$14.14	\$14.65	\$15.33	\$15.57		\$3,092.40
Designated 4th of July Revenue	W D	\$54,187.54	\$2,881.17		\$10,454.05				\$1,031.64				\$5,236.51		\$55,492.27
Designated Christmas Light Parade	W D	\$8,569.77	\$14.08	\$19.00	\$2,250.30 \$15.75	\$18.22	\$21.52	\$1,319.34 \$3,792.34	\$611.65 \$35.38	\$96.90 \$38.29	\$170.17	\$42.15	\$42.82		\$8,501.30
Designated Christmas Light Project	W D	\$3,216.88			\$773.13			\$251.00							\$2,276.93
Designated Lions Club Tourney	W D	\$0.00			\$1,500.00										\$1,500.00
Designated Golf Association	W D	\$13,742.82	\$278.85		\$1,842.33						\$904.65		\$2,218.18		\$12,741.17
Designated Lighted M Project	W D	\$484.44						\$225.38	\$18.95				\$500.00		\$190.87
Designated 150th Birthday Celebration	W D	\$0.00			\$7,324.74	\$953.53		\$1,878.16	\$2,781.00	\$1,150.00	\$902.98		\$16,305.95		\$31,296.36
Designated Digitization of Newspapers	W D	\$2,371.98													\$2,371.98
Miscellaneous & Interest	W D	\$524,211.51	\$8,021.11		\$5,000.00	\$5,000.00									\$542,232.62
Months Totals			\$32,839.55	\$3,546.85	\$560,399.77	\$46,339.05	\$6,914.77	\$4,285.32	\$34,062.09	\$39,884.66	\$31,974.23	\$10,757.83	\$38,809.39	\$0.00	
State Treasury Bal		\$1,854,194.98	\$1,887,034.53	\$1,890,581.38	\$2,450,981.15	\$2,497,320.20	\$2,504,234.97	\$2,508,520.29	\$2,542,582.38	\$2,582,467.04	\$2,614,441.27	\$2,625,199.10	\$2,664,008.49	\$2,664,008.49	\$2,664,008.49

**Historical Fund Balance
City of Milford
Unaudited
2022-2023**

June	July	August	September	October	November	December	January	February	March	April	May	June
\$1,190,176	\$1,298,280	\$1,227,965	\$1,244,035	\$1,241,841	\$1,290,352	\$1,409,668	\$1,413,435	\$1,397,148	\$1,412,521	\$1,387,722		



Retained Earnings

Low = 5% of General Fund Revenue

High =35% of General Fund Budget

Current Month Retained Earnings

Actual Revenue YTD

\$1,669,693.36

Budget Revenue 2022-2023

\$1,663,387.97

Retained Earnings

\$83,484.67

\$582,185.79

\$1,261,054.11

CITY OF MILFORD
BALANCE SHEET
MAY 31, 2023

GENERAL FUND

ASSETS

10-11900	CASH - COMBINED FUND	809,545.68	
10-12100	ST TREAS-DESIGNATED-GEN FUND	294,466.29	
10-12110	ST TREAS-DESIGNATED-LIBRARY	4,702.73	
10-12140	ST TREAS-RECREATION COMPLEX	19,354.82	
10-13110	ACCOUNTS RECEIVABLE	10,950.07	
10-13113	AR/CREDIT CARD, AIRPORT	(2,142.34)	
10-13114	ACCOUNTS RECEIVABLE-MISC	41,516.62	
10-13115	PROPERTY TAX RECEIVABLE	131,075.57	
10-15110	INVENTORY-AIRPORT FUEL	34,581.90	
10-16510	MACHINERY AND EQUIPMENT	62,000.00	
TOTAL ASSETS			1,406,051.34

LIABILITIES AND EQUITY

LIABILITIES

10-21310	ACCOUNTS PAYABLE	(798.78)	
10-22210	FICA PAYABLE	(145.94)	
10-22230	STATE WITHHOLDING PAYABLE	1,093.55	
10-22240	EMPLOYMENT SECURITY	(390.34)	
10-22250	WORKER COMPENSATION PAYABLE	785.91	
10-22300	RETIREMENT PAYABLE	113.15	
10-22310	DISABILITY PAYABLE	(100.81)	
10-22500	HEALTH INSURANCE PAYABLE	(2,774.95)	
10-22510	LIFE INSURANCE PAYABLE	(26.96)	
10-22600	401 K PAYABLE	(10,269.67)	
10-22601	FLEX PLAN	774.98	
10-22700	MISC. PAYROLL DEDUCTIONS	(379.91)	
10-23000	DEFERRED REVENUES	30,932.00	
TOTAL LIABILITIES			18,812.23

FUND EQUITY

10-26100	DEFERRED INFLOW-PROPERTY TAXES	126,185.00	
UNAPPROPRIATED FUND BALANCE:			
10-29800	FUND BALANCE-UNRESERVED	1,011,030.21	
	REVENUE OVER EXPENDITURES - YTD	250,023.90	
BALANCE - CURRENT DATE		1,261,054.11	
TOTAL FUND EQUITY			1,387,239.11
TOTAL LIABILITIES AND EQUITY			1,406,051.34

CITY OF MILFORD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100 PROPERTY TAXES-CURRENT	.00	112,282.74	126,185.00	13,902.26	89.0
10-31-200 PROPERTY TAXES-DELINQUENT	485.24	3,166.41	6,500.00	3,333.59	48.7
10-31-300 SALES AND USE TAX	1,748.11	391,552.77	380,000.00	(11,552.77)	103.0
10-31-400 CABLEVISION FRANCHISE TAX	46.10	284.97	700.00	415.03	40.7
10-31-402 PACIFICORP FRANCHISE TAX	17,928.32	162,623.37	160,000.00	(2,623.37)	101.6
10-31-403 QUESTAR FRANCHISE TAX	6,782.53	36,889.46	26,500.00	(10,389.46)	139.2
10-31-408 TELECOMMUNICATIONS TAX REVENUE	40,919.01	52,600.61	20,000.00	(32,600.61)	263.0
10-31-700 FEE-IN-LIEU OF PERSONAL PROP.	1,095.39	24,471.52	45,000.00	20,528.48	54.4
TOTAL TAXES	69,004.70	783,871.85	764,885.00	(18,986.85)	102.5
<u>LICENSES AND PERMITS</u>					
10-32-100 BUSINESS LICENSE AND PERMITS	330.00	5,090.00	6,200.00	1,110.00	82.1
10-32-210 BUILDING PERMITS	1,300.64	11,258.46	25,000.00	13,741.54	45.0
10-32-220 IMPACT FEES - GENERAL FUND	.00	1,904.40	2,000.00	95.60	95.2
10-32-230 OTHER DEVELOPMENT REVENUE	15.00	125.00	1,000.00	875.00	12.5
TOTAL LICENSES AND PERMITS	1,645.64	18,377.86	34,200.00	15,822.14	53.7
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-550 COUNTY ALLOTTMENT - LIBRARY	.00	35,092.26	35,000.00	(92.26)	100.3
10-33-560 CLASS "C" ROAD FUNDS	20,162.10	110,659.53	100,000.00	(10,659.53)	110.7
10-33-700 AIRPORT GRANT REVENUE	.00	37,366.34	162,000.00	124,633.66	23.1
10-33-701 LIBRARY GRANT REVENUE	.00	11,533.00	6,210.00	(5,323.00)	185.7
10-33-702 LIBRARY SMALL GRANT REVENUE	.00	4,076.35	3,000.00	(1,076.35)	135.9
10-33-708 ARPA REVENUE	.00	82,490.50	82,490.50	.00	100.0
TOTAL INTERGOVERNMENTAL REVENUE	20,162.10	281,217.98	388,700.50	107,482.52	72.4

CITY OF MILFORD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
10-34-600 CITY RECREATION-MENS SOFTBALL	.00	.00	1,200.00	1,200.00	.0
10-34-601 CITY RECREATION-COED SOFTBALL	.00	1,080.00	1,400.00	320.00	77.1
10-34-603 CITY RECREATION-SUMMER YOUTH	1,010.00	1,460.00	1,500.00	40.00	97.3
10-34-604 CITY RECREATION-GIRLS SOFTBALL	1,600.00	8,625.00	12,000.00	3,375.00	71.9
10-34-605 CITY RECREATION - FLAG FOOTBAL	.00	675.00	850.00	175.00	79.4
10-34-606 CITY RECREATION- FULL FOOTBALL	.00	5,859.10	6,500.00	640.90	90.1
10-34-607 CITY RECREATION-BABE RUTH	220.00	4,664.00	4,800.00	136.00	97.2
10-34-608 CITY RECREATION - VOLLEYBALL	.00	1,359.52	1,300.00	(59.52)	104.6
10-34-609 CITY RECREATION - WRESTLING	.00	3,128.00	5,000.00	1,872.00	62.6
10-34-610 CITY RECREATION-BOY BASKETBALL	.00	3,375.00	4,000.00	625.00	84.4
10-34-620 CITY RECREATION - SOCCER	1,470.00	1,470.00	.00	(1,470.00)	.0
10-34-630 CITY RECREATION - CAL RIPKEN	1,375.00	4,230.00	8,500.00	4,270.00	49.8
10-34-635 CITY RECREATION -MACHINE PITCH	60.00	270.00	500.00	230.00	54.0
10-34-640 CITY RECREATION-GIRL BASKETBAL	.00	2,255.00	3,000.00	745.00	75.2
10-34-650 CITY RECREATION - TRACK/FIELD	243.00	2,103.00	2,000.00	(103.00)	105.2
10-34-660 LIONS CLUB TOURNAMENT REVENUE	.00	1,500.00	2,500.00	1,000.00	60.0
10-34-720 GOLF FEES	1,700.00	3,737.00	3,200.00	(537.00)	116.8
10-34-730 SWIM FEES	2,542.00	3,142.00	12,000.00	8,858.00	26.2
10-34-732 SWIM POOL - COUNTY M&O	.00	127,499.25	117,252.47	(10,246.78)	108.7
10-34-760 JULY 4TH REVENUE	8,338.19	18,366.00	26,000.00	7,634.00	70.6
10-34-770 CHRISTMAS LIGHT PROJECT	.00	100.00	3,000.00	2,900.00	3.3
10-34-780 CHRISTMAS LIGHT PARADE	.00	4,008.21	4,500.00	491.79	89.1
10-34-790 GOLF ASSOCIATION REVENUE	.00	2,404.00	4,000.00	1,596.00	60.1
10-34-810 SALE OF CEMETERY LOTS	400.00	7,200.00	3,000.00	(4,200.00)	240.0
10-34-820 PERPETUAL CARE	300.00	2,200.00	1,000.00	(1,200.00)	220.0
10-34-830 CEMETERY OPENING AND CLOSING	1,200.00	4,900.00	2,500.00	(2,400.00)	196.0
10-34-840 COLLECTION COSTS - GARBAGE	8,587.13	93,534.01	91,000.00	(2,534.01)	102.8
10-34-850 COLLECTION COSTS - COMM. DUMP	.00	9,083.93	10,500.00	1,416.07	86.5
10-34-900 AIRPORT COUNTY DONATION	2,000.00	2,000.00	1,000.00	(1,000.00)	200.0
10-34-910 AIRPORT FUEL SALES	17,996.31	133,506.24	55,000.00	(78,506.24)	242.7
10-34-920 HANGER AND TIE DOWN	660.00	7,260.00	7,500.00	240.00	96.8
TOTAL CHARGES FOR SERVICES	49,701.63	460,994.26	396,502.47	(64,491.79)	116.3
<u>MISCELLANEOUS REVENUE</u>					
10-36-300 BUILDING RENTALS AND LEASES	1,341.25	14,528.75	15,000.00	471.25	96.9
10-36-310 CONCESSION REVENUE	2,318.50	7,762.88	14,000.00	6,237.12	55.5
10-36-500 RECREATION COMPLEX REVENUE	.00	.00	3,000.00	3,000.00	.0
TOTAL MISCELLANEOUS REVENUE	3,659.75	22,291.63	32,000.00	9,708.37	69.7

CITY OF MILFORD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTEREST/OTHER</u>					
10-38-100 INTEREST EARNINGS/GENERAL FUND	5,562.05	40,188.59	5,000.00	(35,188.59)	803.8
10-38-400 LIBRARY FINES AND FEES	119.15	569.17	1,000.00	430.83	56.9
10-38-410 KINNEY KIDS DONATIONS	.00	.00	500.00	500.00	.0
10-38-500 SUMMER READING DONATIONS	.00	485.50	600.00	114.50	80.9
10-38-800 150TH BIRTHDAY DONATIONS	2,481.00	47,177.85	10,000.00	(37,177.85)	471.8
10-38-900 MISCELLANEOUS REVENUE	443.90	14,518.67	30,000.00	15,481.33	48.4
TOTAL INTEREST/OTHER	8,606.10	102,939.78	47,100.00	(55,839.78)	218.6
 TOTAL FUND REVENUE	 152,779.92	 1,669,693.36	 1,663,387.97	 (6,305.39)	 100.4

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
10-41-110 SALARIES - MAYOR AND COUNCIL	2,600.00	28,600.00	31,200.00	2,600.00	91.7
10-41-130 BENEFITS - MAYOR AND COUNCIL	226.46	2,523.30	3,500.00	976.70	72.1
TOTAL LEGISLATIVE	2,826.46	31,123.30	34,700.00	3,576.70	89.7
<u>ADMINISTRATIVE</u>					
10-43-110 SALARIES & WAGES - ADMIN/TREAS	4,945.60	61,588.98	66,765.60	5,176.62	92.3
10-43-111 SALARIES & WAGES - ADMIN ASST	3,600.00	38,796.56	48,600.00	9,803.44	79.8
10-43-113 SALARIES & WAGES - RECORDER	957.60	11,238.78	12,927.60	1,688.82	86.9
10-43-130 BENEFITS - ADMINISTRATOR/TREAS	1,440.14	41,982.44	48,270.73	6,288.29	87.0
10-43-131 BENEFITS - ADMIN ASST	972.70	35,022.18	41,614.09	6,591.91	84.2
10-43-134 BENEFITS - RECORDER	278.78	6,762.52	10,867.71	4,105.19	62.2
10-43-210 DUES, SUBSCRIPTIONS & DONATION	.00	1,878.10	2,500.00	621.90	75.1
10-43-215 DOT DRUG PROGRAM	.00	498.00	350.00	148.00	142.3
10-43-220 NOTICES AND PUBLICATIONS	.00	.00	1,500.00	1,500.00	.0
10-43-230 TRAVEL AND CONFERENCES	144.10	1,186.87	6,000.00	4,813.13	19.8
10-43-239 COMPUTER SERVICE CONTRACT	.00	.00	500.00	500.00	.0
10-43-240 OFFICE SUPPLIES AND EXPENSE	945.18	9,775.79	14,000.00	4,224.21	69.8
10-43-241 PROGRAMING AND EQUIPMENT	1,288.82	19,239.02	19,611.65	372.63	98.1
10-43-242 PLANNING AND ZONING EXPENSE	.00	.00	1,000.00	1,000.00	.0
10-43-243 MAIN STREET BEAUTIFICATION	232.56	641.31	5,000.00	4,358.69	12.8
10-43-270 UTILITIES - OFFICE	215.53	3,916.44	3,800.00	116.44	103.1
10-43-272 UTILITIES - TELEVISION	.00	200.41	400.00	199.59	50.1
10-43-273 UTILITIES - FIRE ALARM	246.00	984.00	950.00	34.00	103.6
10-43-280 TELEPHONE - OFFICE	312.56	3,421.05	4,000.00	578.95	85.5
10-43-510 INSURANCE AND BONDS	.00	36,790.76	30,000.00	6,790.76	122.6
10-43-520 INMATE INCIDENTALS	.00	.00	1,000.00	1,000.00	.0
10-43-530 150TH BIRTHDAY CELEBRATION	5,329.36	18,841.84	10,000.00	8,841.84	188.4
10-43-610 MISCELLANEOUS - GENERAL FUND	1,013.95	7,220.52	6,000.00	1,220.52	120.3
10-43-620 EMPLOYEES SPOT AWARDS	.00	154.95	1,000.00	845.05	15.5
10-43-632 ARPA EXPENSE	.00	53,220.00	82,490.50	29,270.50	64.5
10-43-920 TRANSFER TO DEBT SERVICE FUND	6,834.00	75,174.00	82,008.00	6,834.00	91.7
TOTAL ADMINISTRATIVE	28,756.88	428,534.52	501,155.88	72,621.36	85.5
<u>NON-DEPARTMENTAL</u>					
10-50-310 AUDIT SERVICES	.00	19,824.00	16,000.00	3,824.00	123.9
10-50-320 ATTORNEY RETAINER	500.00	5,000.00	6,000.00	1,000.00	83.3
10-50-321 LEGAL FEES	.00	562.50	3,500.00	2,937.50	16.1
10-50-340 FIRE CONTROL CONTRIBUTION	1,800.00	1,800.00	1,800.00	.00	100.0
10-50-350 BUILDING INSPECTIONS	.00	10,904.28	20,000.00	9,095.72	54.5
10-50-360 SMALL CLAIMS FEES	.00	.00	200.00	200.00	.0
TOTAL NON-DEPARTMENTAL	2,300.00	38,090.78	47,500.00	9,409.22	80.2

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENTAL BUILDINGS</u>					
10-51-110 SALARIES & WAGES - JANITORIAL	.00	5,716.56	6,000.00	283.44	95.3
10-51-130 BENEFITS - JANITORIAL	.00	521.06	600.00	78.94	86.8
10-51-270 UTILITIES - SENIOR CITIZEN CEN	302.49	5,037.56	5,300.00	262.44	95.1
10-51-480 REPAIRS AND MAIN - BUILDINGS	344.72	8,049.40	30,000.00	21,950.60	26.8
10-51-481 BUILDINGS - SENIOR CITIZEN CEN	.00	12,286.38	2,500.00	(9,786.38)	491.5
TOTAL GENERAL GOVERNMENTAL BUILDINGS	647.21	31,610.96	44,400.00	12,789.04	71.2
<u>STREETS DEPARTMENT</u>					
10-61-110 SALARIES & WAGES-CROSSING GDS	987.50	8,529.06	8,500.00	(29.06)	100.3
10-61-130 BENEFITS - CROSSING GUARDS	88.99	776.49	1,000.00	223.51	77.7
10-61-230 FUEL - STREETS	510.20	3,891.43	6,500.00	2,608.57	59.9
10-61-480 STREETS - OIL AND CHIPS	.00	72,854.27	70,000.00	(2,854.27)	104.1
10-61-481 STREETS - MAINTENANCE	1,780.72	21,544.64	35,000.00	13,455.36	61.6
10-61-482 STREETS - EQUIPMENT	701.36	12,812.18	20,000.00	7,187.82	64.1
10-61-483 STREETS - LIGHTS	2,172.74	27,389.56	26,000.00	(1,389.56)	105.3
10-61-484 SHOP TOOLS	.00	3,038.76	4,000.00	961.24	76.0
10-61-740 CAPITAL OUTLAY - EQUIPMENT	100,000.00	100,000.00	44,500.00	(55,500.00)	224.7
TOTAL STREETS DEPARTMENT	106,241.51	250,836.39	215,500.00	(35,336.39)	116.4
<u>PARKS</u>					
10-70-110 SALARIES & WAGES - PARKS	909.60	11,079.56	12,279.60	1,200.04	90.2
10-70-111 SALARIES & WAGES - PART TIME	505.62	5,443.80	13,000.00	7,556.20	41.9
10-70-130 BENEFITS - PARKS REG	257.84	9,280.30	10,442.53	1,162.23	88.9
10-70-131 BENEFITS - PARKS	46.78	515.04	1,300.00	784.96	39.6
10-70-250 EQUIPMENT SUPPLIES & MAIN.	2,077.71	5,786.02	5,000.00	(786.02)	115.7
10-70-260 PARKS MAINTENANCE	60.06	4,601.99	4,000.00	(601.99)	115.1
10-70-610 CABOOSE PARK EXPENDITURES	515.96	712.50	500.00	(212.50)	142.5
10-70-620 RECREATION COMPLEX EXPENSE	828.19	4,922.53	5,500.00	577.47	89.5
10-70-630 CEMETERY MAINTENANCE	36.97	4,148.47	2,500.00	(1,648.47)	165.9
10-70-640 PAVILION EXPENSE	29.24	245.03	500.00	254.97	49.0
10-70-650 VETERAN'S PARK EXPENDITURES	282.32	1,695.75	2,000.00	304.25	84.8
10-70-660 AJ'S CONTRACT FOR PARK MAINT	1,490.00	1,490.00	.00	(1,490.00)	.0
10-70-670 REHAB HISTORICAL PARK	2,855.52	10,836.91	10,000.00	(836.91)	108.4
10-70-740 CAPITAL OUTLAY - PARKS	2,860.00	46,694.08	34,600.00	(12,094.08)	135.0
TOTAL PARKS	12,755.81	107,451.98	101,622.13	(5,829.85)	105.7

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GARBAGE COLLECTION</u>					
10-71-420 GARBAGE - DUMPSTER FEES	352.46	3,789.04	4,500.00	710.96	84.2
10-71-430 GARBAGE - COLLECTION FEES	8,231.56	82,215.15	91,000.00	8,784.85	90.4
10-71-440 GARBAGE - COMMUNITY DUMPSTERS	943.98	9,225.11	13,000.00	3,774.89	71.0
TOTAL GARBAGE COLLECTION	9,528.00	95,229.30	108,500.00	13,270.70	87.8
<u>RECREATION</u>					
10-72-110 SALARIES & WAGES-RECREATION	.00	1,109.28	1,237.15	127.87	89.7
10-72-120 SALARIES & WAGES-CONCESSIONS	.00	2,063.83	3,000.00	936.17	68.8
10-72-130 BENEFITS - RECREATION	.00	100.86	150.00	49.14	67.2
10-72-131 BENEFITS - CONCESS/LIFEGUARDS	.00	60.82	300.00	239.18	20.3
10-72-140 BENEFITS - CONCESSIONS	.00	126.17	.00	(126.17)	.0
10-72-250 CITY RECREATION-MENS SOFTBALL	.00	.00	1,100.00	1,100.00	.0
10-72-251 CITY RECREATION-COED SOFTBALL	.00	1,338.88	1,500.00	161.12	89.3
10-72-253 CITY RECREATION - SUMMER YOUTH	48.32	298.32	1,300.00	1,001.68	23.0
10-72-254 CITY RECREATION-GIRLS SOFTBALL	2,347.19	9,914.48	9,000.00	(914.48)	110.2
10-72-255 CITY RECREATION-FLAG FOOTBALL	.00	578.54	850.00	271.46	68.1
10-72-256 CITY RECREATION-FOOTBALL FULL	.00	2,362.72	6,000.00	3,637.28	39.4
10-72-257 CITY RECREATION-BABE RUTH	1,553.29	2,346.29	4,000.00	1,653.71	58.7
10-72-258 CITY RECREATION-VOLLEYBALL	.00	841.96	1,100.00	258.04	76.5
10-72-259 CITY RECREATION-WRESTLING	.00	2,998.83	4,200.00	1,201.17	71.4
10-72-260 CITY RECREATION-BOY BASKETBALL	.00	1,046.00	2,500.00	1,454.00	41.8
10-72-261 CITY RECREATION - SOCCER	298.00	298.00	.00	(298.00)	.0
10-72-262 CITY RECREATION - CAL RIPKEN	960.58	3,455.58	8,500.00	5,044.42	40.7
10-72-263 CITY RECREATION-GIRL BASKETBALL	.00	2,399.70	2,600.00	200.30	92.3
10-72-264 CITY RECREATION-TRACK/FIELD	250.00	1,165.00	2,000.00	835.00	58.3
10-72-265 CITY RECREATION- MACHINE PITCH	.00	250.00	1,500.00	1,250.00	16.7
10-72-266 LIONS CLUB TOURNAMENT EXPENSE	.00	.00	2,000.00	2,000.00	.0
10-72-270 MAINTENANCE-BALL LIGHTS	182.00	766.00	1,600.00	834.00	47.9
10-72-530 CHRISTMAS LIGHT PARADE	.00	4,398.19	5,000.00	601.81	88.0
10-72-540 CHRISTMAS LIGHT PROJECT	.00	1,039.95	1,800.00	760.05	57.8
10-72-545 GOLF ASSOCIATION	607.99	4,292.49	7,000.00	2,707.51	61.3
10-72-550 JULY 4TH EXPENSE	1,327.91	7,184.44	24,000.00	16,815.56	29.9
10-72-560 CONCESSION EXPENSE	2,271.07	6,169.13	9,300.00	3,130.87	66.3
10-72-610 MISCELLANEOUS EXPENSE-REC.	.00	.00	1,000.00	1,000.00	.0
10-72-720 CITY RECREATION - JANITORIAL	.00	5,000.00	5,000.00	.00	100.0
10-72-740 CAPITAL IMPROVEMENTS - REC	334.91	9,654.48	10,000.00	345.52	96.5
TOTAL RECREATION	10,181.26	71,259.94	117,537.15	46,277.21	60.6

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GOLF FUND</u>					
10-73-110 SALARIES & WAGES- GOLF COURSE	.00	7,232.54	9,193.88	1,961.34	78.7
10-73-130 BENEFITS - GOLF COURSE	.00	656.43	1,000.00	343.57	65.6
10-73-250 REPAIRS AND MAINTENANCE	183.10	2,499.99	6,000.00	3,500.01	41.7
10-73-270 UTILITIES - GOLF COURSE	75.42	2,193.85	3,200.00	1,006.15	68.6
10-73-480 EQUIPMENT & SUPPLIES	433.11	851.36	1,500.00	648.64	56.8
10-73-610 MISCELLANEOUS EXPENSE-GOLF	266.88	709.81	500.00	(209.81)	142.0
10-73-740 CAPITAL OUTLAY-GOLF COURSE	.00	2,855.17	1,000.00	(1,855.17)	285.5
TOTAL GOLF FUND	958.51	16,999.15	22,393.88	5,394.73	75.9
<u>SWIMMING POOL</u>					
10-74-110 SALARIES & WAGES-MANAGER	782.32	5,507.70	7,264.40	1,756.70	75.8
10-74-111 SALARIES & WAGES - LIFEGUARDS	206.64	6,180.97	17,500.00	11,319.03	35.3
10-74-112 SALARIES & WAGES-ASST MANAGER	163.02	1,983.73	5,569.20	3,585.47	35.6
10-74-130 BENEFITS-MANAGER	70.48	503.47	500.00	(3.47)	100.7
10-74-131 BENEFITS - LIFEGUARDS	18.61	566.54	1,600.00	1,033.46	35.4
10-74-132 BENEFITS-ASST MANAGER	14.69	181.66	400.00	218.34	45.4
10-74-250 EQUIPMENT SUPPLIES & MAIN.	2,844.49	7,187.89	10,000.00	2,812.11	71.9
10-74-270 UTILITIES - SWIMMING POOL	341.70	7,639.22	14,000.00	6,360.78	54.6
10-74-280 TELEPHONE - SWIMMING POOL	.00	33.08	250.00	216.92	13.2
10-74-610 MISCELLANEOUS EXPENSE-SWIMMING	9.99	1,641.78	2,000.00	358.22	82.1
10-74-740 CAPITAL OUTLAY - SWIMMING POOL	825.81	5,710.14	58,168.87	52,458.73	9.8
TOTAL SWIMMING POOL	5,277.75	37,136.18	117,252.47	80,116.29	31.7

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY</u>					
10-75-110 SALARIES & WAGES - LIBRARIAN	1,939.36	23,396.49	25,211.68	1,815.19	92.8
10-75-111 SALARIES & WAGES - PART TIME	978.12	11,199.91	12,715.56	1,515.65	88.1
10-75-130 BENEFITS - LIBRARIAN	546.34	6,613.11	7,589.22	976.11	87.1
10-75-131 BENEFITS - PART TIME	88.12	1,020.87	1,000.00	(20.87)	102.1
10-75-230 TRAVEL & CONFERENCES-LIBRARY	.00	759.05	1,500.00	740.95	50.6
10-75-250 EQUIPMENT SUPPLIES & MAIN.	.00	269.00	500.00	231.00	53.8
10-75-251 OFFICE SUPPLIES - LIBRARY	.00	897.49	900.00	2.51	99.7
10-75-252 BOOK PURCHASE - LIBRARY	12.81	901.89	1,500.00	598.11	60.1
10-75-253 LIBRARY EXPENSE FROM TREASURY	.00	1,198.00	1,000.00	(198.00)	119.8
10-75-255 PROGRAMMING VERSO & INTERNET	.00	1,159.50	1,200.00	40.50	96.6
10-75-256 COMPUTER SERVICE CONTRACT	.00	2,500.00	2,500.00	.00	100.0
10-75-270 UTILITIES - LIBRARY	280.16	4,522.73	4,000.00	(522.73)	113.1
10-75-280 TELEPHONE - LIBRARY	117.71	1,294.81	1,500.00	205.19	86.3
10-75-290 UTILITIES- INTERNET	95.25	1,047.75	1,200.00	152.25	87.3
10-75-470 LIBRARY GRANT- CLEF	41.92	3,966.05	4,410.00	443.95	89.9
10-75-475 PROGRAMMING SUPPLIES-STORY HR	529.25	1,706.86	1,800.00	93.14	94.8
10-75-480 LIBRARY GRANT EXPENDITURES	.00	.00	3,000.00	3,000.00	.0
10-75-610 MISCELLANEOUS - LIBRARY	.00	142.99	600.00	457.01	23.8
10-75-740 CAPITAL OUTLAY - EQUIPMENT	.00	.00	1,400.00	1,400.00	.0
10-75-910 TRANSFER TO MBA FUND	.00	.00	10,000.00	10,000.00	.0
TOTAL LIBRARY	4,629.04	62,596.50	83,526.46	20,929.96	74.9
<u>AIRPORT</u>					
10-76-111 SALARIES & WAGES - PART TIME	646.16	7,750.68	8,400.00	649.32	92.3
10-76-130 BENEFITS - AIRPORT OPERATOR	59.34	601.21	.00	(601.21)	.0
10-76-131 BENEFITS - PART TIME	.00	152.43	1,400.00	1,247.57	10.9
10-76-230 TRAVEL AND CONFERENCES	.00	.00	1,000.00	1,000.00	.0
10-76-250 REPAIRS AND MAINTENANCE	1,917.91	2,373.76	5,000.00	2,626.24	47.5
10-76-260 OFFICE & RUNWAY IMPROVEMENTS	89,369.20	119,214.00	180,000.00	60,786.00	66.2
10-76-270 UTILITIES - AIRPORT	215.93	3,071.98	3,000.00	(71.98)	102.4
10-76-280 TELEPHONE - AIRPORT	115.68	1,279.72	1,500.00	220.28	85.3
10-76-290 CREDIT CARD PROCESSING FEE	882.38	5,018.83	3,000.00	(2,018.83)	167.3
10-76-481 FUEL PURCHASE - JET A	.00	40,820.81	25,000.00	(15,820.81)	163.3
10-76-482 FUEL PURCHASE - 100 LL	.00	51,507.18	40,000.00	(11,507.18)	128.8
10-76-610 MISCELLANEOUS - AIRPORT	188.88	785.07	1,000.00	214.93	78.5
10-76-620 AIRPORT REHABILATION GRANT	1,950.09	16,224.79	.00	(16,224.79)	.0
TOTAL AIRPORT	95,345.57	248,800.46	269,300.00	20,499.54	92.4
TOTAL FUND EXPENDITURES	279,448.00	1,419,669.46	1,663,387.97	243,718.51	85.4
NET REVENUE OVER EXPENDITURES	(126,668.08)	250,023.90	.00	(250,023.90)	.0

CITY OF MILFORD
BALANCE SHEET
MAY 31, 2023

DEBT SERVICE FUND

<u>ASSETS</u>			
30-11900	CASH - COMBINED FUND	140,930.55	
30-12120	ST. TREAS CIB LIBRARY	32,655.46	
	TOTAL ASSETS		173,586.01
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
30-29610	FUND BALANCE-RESERVED-SID	31,927.00	
30-29800	BEGINNING OF YEAR	119,705.00	
	REVENUE OVER EXPENDITURES - YTD	21,954.01	
	BALANCE - CURRENT DATE	173,586.01	
	TOTAL FUND EQUITY		173,586.01
	TOTAL LIABILITIES AND EQUITY		173,586.01

CITY OF MILFORD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2023

DEBT SERVICE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SOURCE 39</u>					
30-39-100 TRANSFER FROM GENERAL FUND	6,834.00	65,174.00	(82,008.00)	(147,182.00)	79.5
TOTAL SOURCE 39	6,834.00	65,174.00	(82,008.00)	(147,182.00)	79.5
TOTAL FUND REVENUE	6,834.00	65,174.00	(82,008.00)	(147,182.00)	79.5

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2023

DEBT SERVICE FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
	<u>EXPENDITURES</u>					
30-40-620	SID BOND PRINCIPAL	.00	10,000.00	10,000.00	.00	100.0
30-40-621	BOND B1806 ADMIN BUILD PAYMENT	20,000.00	20,000.00	19,000.00	(1,000.00)	105.3
30-40-622	B1806 ADMIN BUILD INTEREST	13,219.99	13,219.99	12,820.00	(399.99)	103.1
		<u>33,219.99</u>	<u>43,219.99</u>	<u>41,820.00</u>	<u>(1,399.99)</u>	<u>103.4</u>
	TOTAL EXPENDITURES					
		<u>33,219.99</u>	<u>43,219.99</u>	<u>41,820.00</u>	<u>(1,399.99)</u>	<u>103.4</u>
	TOTAL FUND EXPENDITURES					
		<u>33,219.99</u>	<u>43,219.99</u>	<u>41,820.00</u>	<u>(1,399.99)</u>	<u>103.4</u>
	NET REVENUE OVER EXPENDITURES	<u>(26,385.99)</u>	<u>21,954.01</u>	<u>(123,828.00)</u>	<u>(145,782.01)</u>	<u>17.7</u>

CITY OF MILFORD
BALANCE SHEET
MAY 31, 2023

WATER FUND

ASSETS

51-11900	CASH - COMBINED FUND	271,977.77	
51-12100	ST TREAS-DESIGNATED-WATER	549,018.11	
51-12120	ST TREAS-RESTRICTED-BOND S3054	78,515.91	
51-12170	ST TREAS-RESTRICTED-MAIN S3024	90,044.14	
51-13110	ACCOUNTS RECEIVABLE	50,597.69	
51-14200	DEFERRED OUTFLOW OF RESOURCES	19,649.27	
51-15100	NET PENSION ASSET	44,274.80	
51-16110	WATER LAND	40,000.00	
51-16210	BUILDINGS	4,292.50	
51-16310	WATER DISTRIBUTION SYSTEM	2,593,964.03	
51-16510	MACHINERY AND EQUIPMENT	220,128.74	
51-16610	AUTOMOBILES AND TRUCKS	59,270.72	
51-16810	WIP	5,882,092.34	
51-17500	ACCUMULATED DEPRECIATION	(2,134,113.19)	
TOTAL ASSETS			7,769,712.83

LIABILITIES AND EQUITY

LIABILITIES

51-21320	DEPOSITS PAYABLE	15,076.00	
51-21330	ACCRUED EMPLOYEE BENEFITS	37,141.64	
51-21400	DEFERRED REVENUE	8,000.00	
51-25500	WATER FUND INTEREST PAYABLE	1,485.00	
51-25800	LOAN PAYABLE USDA 91/01~2020	4,045,754.32	
51-25900	LOAN PAYABLE USDA 91/03~2020	750,024.18	
TOTAL LIABILITIES			4,857,481.14

FUND EQUITY

51-26110	DEFERRED INFLOW OF RESOURCES	61,159.79	
UNAPPROPRIATED FUND BALANCE:			
51-29110	RETAINED EARNINGS-RESERVED	60,044.35	
51-29800	RETAINED EARNINGS-WATER FUND	2,366,614.59	
51-29900	RETAINED EARNINGS-DESIGNATED	437,689.70	
	REVENUE OVER EXPENDITURES - YTD	(13,276.74)	
BALANCE - CURRENT DATE		2,851,071.90	
TOTAL FUND EQUITY			2,912,231.69
TOTAL LIABILITIES AND EQUITY			7,769,712.83

CITY OF MILFORD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
51-37-100 WATER SALES	64,502.10	610,374.31	750,000.00	139,625.69	81.4
51-37-200 WATER CONNECTION FEES	.00	.00	1,000.00	1,000.00	.0
51-37-201 IMPACT FEES	.00	6,843.41	4,500.00	(2,343.41)	152.1
51-37-300 PENALTIES & FORFEITURES	537.48	7,101.93	6,500.00	(601.93)	109.3
51-37-400 GRANTS	.00	435,001.43	1,480,681.06	1,045,679.63	29.4
51-37-600 INTEREST - WATER FUND	3,146.31	22,988.47	3,000.00	(19,988.47)	766.3
TOTAL OPERATING REVENUE	68,185.89	1,082,309.55	2,245,681.06	1,163,371.51	48.2
<u>INTEREST - OTHER</u>					
51-38-900 MISCELLANEOUS REVENUE	397.99	14,574.51	20,000.00	5,425.49	72.9
TOTAL INTEREST - OTHER	397.99	14,574.51	20,000.00	5,425.49	72.9
TOTAL FUND REVENUE	68,583.88	1,096,884.06	2,265,681.06	1,168,797.00	48.4

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
51-40-110 SALARIES & WAGES - FOREMAN	4,822.40	58,892.46	65,102.40	6,209.94	90.5
51-40-111 SALARIES & WAGES-OPERATOR A&B	3,600.00	43,830.13	48,600.00	4,769.87	90.2
51-40-112 SALARIES & WAGES-UTILITY CLERK	2,872.81	35,628.56	38,782.80	3,154.24	91.9
51-40-130 BENEFITS - FOREMAN	1,463.62	42,450.41	47,740.47	5,290.06	88.9
51-40-131 BENEFITS - OPERATOR A & B	1,014.08	37,023.56	41,614.09	4,590.53	89.0
51-40-134 BENEFITS - UTILITY CLERK	836.27	23,545.86	32,603.12	9,057.26	72.2
51-40-230 WATER FUEL	508.66	3,879.75	5,500.00	1,620.25	70.5
51-40-250 EQUIPMENT SUPPLIES & MAIN.	1,476.94	13,486.78	20,000.00	6,513.22	67.4
51-40-270 UTILITIES - CULINARY	3,011.48	37,172.54	45,000.00	7,827.46	82.6
51-40-271 UTILITIES-PRESSURE PUMP	1,039.16	15,216.71	12,000.00	(3,216.71)	126.8
51-40-273 UTILITIES-IRRIGATION	1,640.03	14,639.55	25,000.00	10,360.45	58.6
51-40-274 UTILITIES-INTERNET	60.00	660.00	720.00	60.00	91.7
51-40-280 TELEPHONE - WATER	102.98	1,115.67	1,300.00	184.33	85.8
51-40-310 PROFESSIONAL/TECHNICAL SERVICE	88.00	5,581.00	6,400.00	819.00	87.2
51-40-311 LEGAL AND AUDIT SERVICES	.00	6,888.00	5,000.00	(1,888.00)	137.8
51-40-481 METER SUPPLIES AND MAINTENANCE	250.00	267.23	4,000.00	3,732.77	6.7
51-40-510 TRAVEL AND CONFERENCE	.00	1,701.01	2,000.00	298.99	85.1
51-40-520 ZENNER METER SUPPLIES AND FEES	.00	.00	4,000.00	4,000.00	.0
51-40-610 MISCELLANEOUS EXPENSE	65.00	2,802.60	4,000.00	1,197.40	70.1
51-40-620 SERVLINE INSURANCE	.00	13,492.00	14,500.00	1,008.00	93.1
51-40-650 DEPRECIATION	.00	.00	83,000.00	83,000.00	.0
51-40-740 CAPTIAL OUTLAY-EQUIPMENT	.00	.00	3,500.00	3,500.00	.0
51-40-742 2020 CULINARY WATER PROJECT	11,911.02	750,386.97	1,480,681.06	730,294.09	50.7
51-40-813 BOND 3S024 INTEREST	.00	1,500.01	1,500.00	(.01)	100.0
TOTAL EXPENDITURES	34,762.45	1,110,160.80	1,992,543.94	882,383.14	55.7
TOTAL FUND EXPENDITURES	34,762.45	1,110,160.80	1,992,543.94	882,383.14	55.7
NET REVENUE OVER EXPENDITURES	33,821.43	(13,276.74)	273,137.12	286,413.86	(4.9)

CITY OF MILFORD
BALANCE SHEET
MAY 31, 2023

SEWER FUND

ASSETS

52-11900	CASH - COMBINED FUND	256,965.06	
52-12110	ST. TREAS-DESIGNATED SEWER	589,609.66	
52-13110	ACCOUNTS RECEIVABLE	20,364.83	
52-14200	DEFERRED OUTFLOW OF RESOURCES	18,868.06	
52-15100	NET PENSION ASSET	42,514.53	
52-16110	LAND	29,536.50	
52-16210	BUILDINGS	4,643.20	
52-16310	SEWER SYSTEM	2,138,772.10	
52-16510	MACHINERY AND EQUIPMENT	139,322.45	
52-16610	AUTOMOBILES AND TRUCKS	54,520.72	
52-17500	ACCUMULATED DEPRECIATION	(2,035,409.60)	
TOTAL ASSETS			1,259,707.51

LIABILITIES AND EQUITY

LIABILITIES

52-21310	ACCOUNTS PAYABLE	(364.25)	
52-21330	ACCRUED EMPLOYEE BENEFITS	24,108.39	
52-21400	DEFERRED REVENUE	8,000.00	
TOTAL LIABILITIES			31,744.14

FUND EQUITY

52-26110	DEFERRED INFLOW OF RESOURCES	58,728.21	
UNAPPROPRIATED FUND BALANCE:			
52-29110	RETAINED EARNINGS-RESERVED	18,040.26	
52-29800	RETAINED EARNINGS-SEWER FUND	751,731.96	
52-29900	RETAINED EARNINGS-DESIGNATED	317,993.89	
	REVENUE OVER EXPENDITURES - YTD	81,469.05	
BALANCE - CURRENT DATE		1,169,235.16	
TOTAL FUND EQUITY			1,227,963.37
TOTAL LIABILITIES AND EQUITY			1,259,707.51

CITY OF MILFORD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2023

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
52-37-100 SEWER FEES	24,470.63	266,387.28	285,000.00	18,612.72	93.5
52-37-201 IMPACT FEES	.00	2,943.48	3,000.00	56.52	98.1
52-37-600 INTEREST - SEWER FUND	2,969.57	21,615.77	5,000.00	(16,615.77)	432.3
TOTAL OPERATING REVENUE	27,440.20	290,946.53	293,000.00	2,053.47	99.3
<u>INTEREST - OTHER</u>					
52-38-900 MISCELLANEOUS REVENUE	625.99	825.99	4,000.00	3,174.01	20.7
TOTAL INTEREST - OTHER	625.99	825.99	4,000.00	3,174.01	20.7
TOTAL FUND REVENUE	28,066.19	291,772.52	297,000.00	5,227.48	98.2

CITY OF MILFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2023

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
52-40-110 SALARIES & WAGES - LEADMAN	4,520.00	57,041.44	61,020.00	3,978.56	93.5
52-40-111 SALARIES & WAGES-OPERATOR A&B	2,728.80	35,052.71	36,838.80	1,786.09	95.2
52-40-130 BENEFITS - OPERATOR A & B	773.46	28,004.97	31,327.61	3,322.64	89.4
52-40-131 BENEFITS - LEADMAN	1,369.06	41,309.11	46,438.92	5,129.81	89.0
52-40-230 FUEL - SEWER	508.66	3,879.75	5,500.00	1,620.25	70.5
52-40-250 EQUIPMENT SUPPLIES & MAIN	424.87	10,225.88	14,000.00	3,774.12	73.0
52-40-270 UTILITIES-ELECTRICAL & GAS	757.09	11,838.82	8,800.00	(3,038.82)	134.5
52-40-280 TELEPHONE - SEWER	31.21	326.04	425.00	98.96	76.7
52-40-310 LEGAL AND AUDIT SERVICES	.00	6,888.00	5,000.00	(1,888.00)	137.8
52-40-510 TRAVEL AND CONFERENCE	.00	673.65	500.00	(173.65)	134.7
52-40-610 MISCELLANEOUS EXPENSES	527.51	1,101.10	2,000.00	898.90	55.1
52-40-620 SERVLINE PROTECTION	.00	5,337.00	5,000.00	(337.00)	106.7
52-40-650 DEPRECIATION	.00	.00	75,000.00	75,000.00	.0
52-40-750 CAPITAL OUTLAY - SEWER	.00	8,625.00	2,000.00	(6,625.00)	431.3
TOTAL EXPENDITURES	11,640.66	210,303.47	293,850.33	83,546.86	71.6
TOTAL FUND EXPENDITURES	11,640.66	210,303.47	293,850.33	83,546.86	71.6
NET REVENUE OVER EXPENDITURES	16,425.53	81,469.05	3,149.67	(78,319.38)	2586.6

CITY OF MILFORD
BALANCE SHEET
MAY 31, 2023

GENERAL FIXED ASSETS

ASSETS

91-16110	LAND	260,210.36	
91-16210	BUILDINGS	2,338,571.98	
91-16310	IMPROVEMENTS OTHER THAN BLDGS	3,071,616.39	
91-16410	OFFICE FURNITURE AND EQUIPMENT	157,835.57	
91-16510	MACHINERY AND EQUIPMENT	621,390.71	
91-16610	AUTOMOBILES AND TRUCKS	163,719.00	
91-16710	CAPITAL ASSET - INFRASTRUCTURE	3,114,907.77	
TOTAL ASSETS			9,728,251.78

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
91-29800	BEGINNING OF YEAR	745,592.15	
91-29850	ADDITIONS - CURRENT YEAR	8,982,659.63	
BALANCE - CURRENT DATE			9,728,251.78
TOTAL FUND EQUITY			9,728,251.78
TOTAL LIABILITIES AND EQUITY			9,728,251.78

CITY OF MILFORD
BALANCE SHEET
MAY 31, 2023

GENERAL LONG TERM DEBT

ASSETS

95-18100 AMT PROVIDED-GENERAL LT DEBT

872,591.29

TOTAL ASSETS

872,591.29

LIABILITIES AND EQUITY

LIABILITIES

95-21500 ACCRUED EMPLOYEE BENEFITS

21,591.29

95-25102 BONDS PAYABLE -CIB LIBRARY

190,000.00

95-25105 ADMINISTRATION BUILDING LOAN

661,000.00

TOTAL LIABILITIES

872,591.29

TOTAL LIABILITIES AND EQUITY

872,591.29

Milford Municipal Airport

Monthly Fuel Analysis

Month May 2023

Date	100 LL	Gallons Sold & Test	Jet A	Gallons Sold & Test	Tie Down	After Hours Fee	Oil	Misc.	Processing Fee	Total
5/1/2023	\$0.00	0	\$0.00	0						\$0.00
5/2/2023	\$153.66	24.01	\$0.00	0					\$5.15	\$148.51
5/3/2023	\$0.00	0	\$0.00	0						\$0.00
5/4/2023	\$285.06	44.54	\$0.00	0					\$9.55	\$275.51
5/5/2023	\$0.00	0	\$0.00	0						\$0.00
5/6/2023	\$184.38	28.81	\$0.00	0					\$6.18	\$178.20
5/7/2023	\$323.78	50.59	\$0.00	0					\$10.85	\$312.93
5/8/2023	\$0.00	0	\$0.00	0						\$0.00
5/9/2023	\$0.00	0	\$0.00	0						\$0.00
5/10/2023	\$127.87	19.98	\$0.00	0					\$4.28	\$123.59
5/11/2023	\$0.00	0	\$1,465.22	240.2					\$50.55	\$1,414.67
5/12/2023	\$153.66	24.01	\$0.00	0					\$5.15	\$148.51
5/13/2023	\$150.66	23.54	\$1,416.18	232.16					\$52.49	\$1,514.35
5/14/2023	\$0.00	0	\$0.00	0						\$0.00
5/15/2023	\$180.03	28.13	\$1,434.42	235.15					\$54.08	\$1,560.37
5/16/2023	\$106.88	16.7	\$0.00	0					\$3.74	\$103.14
5/17/2023	\$139.46	21.79	\$1,617.17	265.11					\$58.86	\$1,697.77
5/18/2023	\$38.40	6	\$0.00	0					\$1.29	\$37.11
5/19/2023	\$573.18	89.56	\$1,526.16	250.19					\$71.85	\$2,027.49
5/20/2023	\$166.33	25.99	\$1,038.04	170.17					\$41.38	\$1,162.99
5/21/2023	\$0.00	0	\$1,342.98	220.16					\$44.99	\$1,297.99
5/22/2023	\$0.00	0	\$0.00	0						\$0.00
5/23/2023	\$0.00	0	\$1,316.68	215.85					\$45.43	\$1,271.25
5/24/2023	\$147.26	23.01	\$940.01	154.1					\$37.36	\$1,049.91
5/25/2023	\$160.12	25.02	\$597.74	97.99					\$25.98	\$731.88
5/26/2023	\$280.00	43.75	\$334.10	54.77					\$21.19	\$592.91
5/27/2023	\$0.00	0	\$0.00	0						\$0.00
5/28/2023	\$341.51	53.36	\$1,023.70	167.82					\$46.86	\$1,318.35
5/29/2023	\$89.79	14.03	\$0.00	0						\$89.79
5/30/2023	\$0.00	0	\$0.00	0						\$0.00
5/31/2023	\$341.88	53.42	\$0.00	0						\$341.88
										\$0.00
	\$3,943.91	616.24	\$14,052.40	2,303.67	\$0.00	\$0.00	\$0.00	\$0.00	\$597.21	\$17,399.10

Balance of Funds for Fuel Purchase

Fuel Purchases		
Amount	Gallons	Type
\$13,047.52	2466.00	Jet A
		100 LL

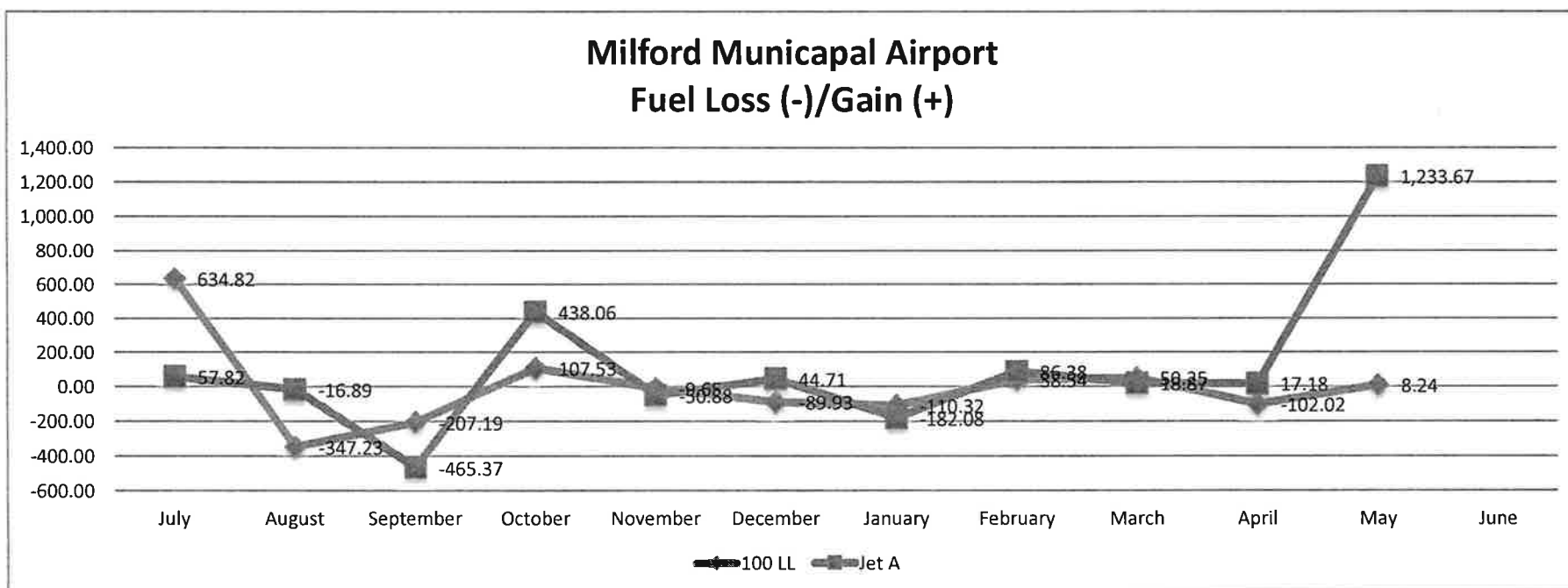
Accumulated Credit Card Balance			
Month Total			
Month Balance	Payments	Description	Balance
\$17,996.31			\$4,375.47
	\$24,514.12	CC Rem	\$22,371.78
	\$0.00	Cash	-\$2,142.34

Inventory of Fuel

	Beginning Reading	Gallons Purchased For Month	Gallons Sold For Month	Actual Ending Reading	Ending Reading	Pump Loss	Cost Per Gallon	Total Inventory
100 LL	3887.00	0.00	616.24	3270.76	3279.00	8.24	\$5.57	\$18,264.03
Jet A	2550.00	2466.00	2303.67	2712.33	3946.00	1233.67	\$3.76	\$14,836.96
Total	0.00	2466.00	2919.91	5983.09	7225.00	1241.91		\$33,100.99

Milford Municipal Airport Fuel Loss/Gain 2022-2023

	July	August	September	October	November	December	January	February	March	April	May	June
100 LL	634.82	-347.23	-207.19	107.53	-9.65	-89.93	-110.32	38.54	50.25	-102.02	8.24	
Jet A	57.82	-16.89	-465.37	438.06	-50.88	44.71	-182.08	86.38	18.87	17.18	1,233.67	



Milford City Special Meeting
Wednesday, June 7, 2023 8:00 AM
Milford City Hall, 26 South 100 West
Milford, Utah 84751

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

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

Call to Order

Mayor Davis called the special meeting to order at 8:00 AM.

a. Discuss and adjust tentative budget FY2023-2024

Mayor Davis has met with Administrator Bealer to incorporate the adjustments to the budget. Administrator Bealer explained that the council had itemized the budget and if there is an X in the "in budget" column, that indicates that it is included in the budget. Proposed wage increases for employees had been discussed. The 12% COLA raises as well as the step increases have been entered putting the Sewer Fund in the negative \$12649.63. The proposed wage increase is significant and puts us right at the threshold of the operating budget therefore rates will need to increase before we get into FY2025 if we want to continue to operate as we are. Sewer Fund is in a negative, there are no extra expenditures within that budget; no major wish list items. We have discussed doing the sewer project, that is something that we need to be mindful of as we are making decisions. We have one crew operator that is paid 25% General Fund and 75% Sewer Fund. When the General Fund was struggling the council at that time had chosen to make those allocations. One option is to change the allocations to 50% each fund or even a 60%/40%. With that being said, the General Fund must balance. The last sewer rate increase was in 2008, but there was the 1% annual increase that went into effect January 2023. Council Member Spaulding cited that it seemed to him that the answer was somewhere in the middle. We need to allocate the wages a little bit but if we are a little behind on the rates, we may need to consider that. Mayor Davis stated that the deficit is due to the wage increases. Administrator Bealer pointed out that they did have a rate study done through the wastewater project and our rates at that time were sufficient to move forward with the project, but the wage increase is what is putting the budget into deficit. We must make some decisions. She offered a few options to facilitate getting the General Fund to balance. Among the suggested budget wish list items to cut from the 2023-2024 budget were: Sander and salt; road base – budgeted \$15K – could be reduced; storage container for housing lawnmowers; asphalt recreation complex parking (\$21K); golf course shed. All these items added up will more than cover it, so not everything has to be cut, these are just ideas of what can be considered. The Soccer Program was created this year and will need to be added to the budget, but that is funds in and funds out, there should be no cost to the General Fund. Items that were not included in the tentative budget include: 300 West; traffic mirror; new electrical boxes at recreation complex; power upgrades at Library for Christmas Lighting; equipment purchases. The annual payment for the street broom was included. The city office and library firewall software will need to be upgraded as they are outdated. There is a cyber security grant available that will be applied for otherwise it is just shy of \$2,200. Mayor Davis, Administrator Bealer and Council Member Spaulding discussed the allocation of wages for the crew operator. Administrator Bealer explained that 50%/50% would bring the budget in line but 60%/40% may be more

46 realistic to allow more of a cushion in the Sewer Fund. Cutting the asphalt from the budget would cover
47 the shortfall. Martin Marietta will be donating approximately 2K ton of road base to assist the city with
48 sprucing up properties before the celebration. Council Member Smith and Mayor Davis cited that the
49 parking strip and pavilion have been that way for years and are used seasonally so another year wouldn't
50 be a concern. The current gravel does not require a lot of maintenance. Council Member Spaulding cited
51 that was his suggestion. Mayor Davis felt it could be moved to the following year. Council Member Smith
52 agreed with using some road base to maintain it this year. Administrator Bealer asked the council if they
53 wanted to put in the 300 West project for \$6,400 to cut back the wall on the corner and landscape. There
54 will be a little bit more cost, we have block from the library but not the top cap. Council Member Whitney
55 felt the intersection at 300 West is a safety issue and we need to do what we can to make that happen.
56 It has been in the works for years. We have a property owner that is willing to work with us and a
57 contractor that will do the project. It was consensus that the traffic mirror be cut. Mayor Davis revisited
58 the road base. Administrator Bealer suggested they could budget \$10 and see how the budget goes.
59 Martin Marietta has been good to donate road base for community improvement projects. Attorney
60 Kanell inquired about the B&C road funds coming in this year because the legislature was supposed to
61 increase those funds. Administrator Bealer explained that we will see about a \$61K increase.

62
63 Administrator Bealer summarized that the one crew operator wage allocation would be split at 60%
64 General Fund and 40% Sewer Fund; the asphalt at the recreation complex would not be cut from this
65 year's wish list; 300 West project will be added to address the safety concern. The council will have to
66 consider the sewer rates. Council Member Spaulding cited that the council would have to approach that
67 going forward, especially if the cost of living continues to increase, we will have to identify what we are
68 cutting or what we are adding to the table sometime in the next year. Attorney Kanell stated that the
69 city has only been doing that for about forty or fifty years. City Administrator Bealer expressed that a lot
70 of the things on the wish list are wishes and not needs, which may be something to consider. Moving
71 forward there may be some tougher decisions. Prices will continue to go up and that may force us to
72 raise rates. The council may want to consider raising taxes. These raises are significant and will impact
73 the financials so we need to be prepared and willing to move forward so we can operate the city with
74 the best standard possible. County Attorney asked if the city had gone through a tax increase. Staff
75 replied no, it has not in several years. There would have to be a Truth in Taxation, which is quite a process,
76 but it is an option. Council Member Spaulding cited that he felt the city was poised that if that was to
77 happen the optics of it is not imperfectly aligned with how we set up our employees, meaning we would
78 have enough data that it is based on operating expenses, not as a result of cause and effect, it is an
79 accumulation of years and years of trying to keep it under control. Attorney Kanell cited that inflation
80 was something that the government is trying to deal with right now.

81 82 **b. Approval of hiring swimming pool personnel for season 2023**

83 Administrator Bealer reported the swimming pool was up and running and so far, all is well. There were
84 eight guards hired and one has given notice and will be finishing out the month of June, she was offered
85 a job at the hospital. There was a certified lifeguard interested in coming back and Pool Manager
86 Sherwood has discussed it with Makayla and would like to hire him as a replacement.

- 87 ➤ **MOTION:** Council Member Les Whitney moved to approve the hiring of Jexton Ashworth for the
88 2023 season. The motion was seconded by Council Member Scott Symond. All were in favor, the
89 motion carried.

90 91 **c. Approval of financing for 2023 street broom**

Administrator Bealer reported that the city secured a down payment of \$100,000 and selected financing for six years. The annual payment will be \$52,334.68. The broom is ready for delivery once the paperwork is received. The schedule will be to sweep each street in town, one day each week will be dedicated to one employee sweeping. Council Member Spaulding inquired how many employees it used to take to broom. Administrator Bealer explained that it took a lot of time to get the broom repaired for use each time. Foreman Stewart added that it took three or four passes with the old broom. Makayla reported that the company will deliver the broom and provide training. They suggest that the same one-two employees operate the machine to maintain accountability. Those were their words, not hers. Council Member Wiseman added that the State of Utah was the same way with their brooms, they only liked a few people operating them for the same reason. Makayla explained that in the first year there would not be much maintenance, but moving into the second year they would provide the maintenance for the longevity of the equipment.

- **MOTION:** Council Member Russell Smith moved to approve the mayor, city recorder, and city attorney to sign the paperwork to take on the debt and approve the down payment of \$100,000. The motion was seconded by Council Member Les Whitney. Roll call votes were as follows: Council Member Les Whitney – aye, Russell Smith – aye; Scott Symond – aye; Terry Wiseman – aye, and Ian Spaulding – aye. Motion carried.

d. Approval of Minutes May 16 2023 Regular Meeting

- **MOTION:** Council Member Ian Spaulding moved to approve the Minutes of May 16 2023 Regular Meeting as presented. The motion was seconded by Council Member Scott Symond. All were in favor, the motion carried.

e. Fraud Risk Assessment

Administrator Bealer explained that the city is required to submit our assessment annually. Milford City has received a score of 375 which puts us in a low-risk category. Once the council approves the report it will be submitted to the State Auditor's Office and our insurance company. The only lacking requirement for Milford City is that we do not have a CPA on staff or council. Most rural communities do not meet this requirement.

- **MOTION:** Council Member Ian Spaulding moved to approve the Fraud Risk Assessment as presented. The motion was seconded by Council Member Terry Wiseman. All were in favor, the motion carried.

f. Discuss operating procedures for city employees

Administrator Bealer provided the Standard Operating Procedures which has compiled all the discussions the council has had during executive sessions and placed them on paper.

- **MOTION:** Council Member Scott Symond made a motion to move into executive session at 8:38 AM. The motion was seconded by Council Member Les Whitney. Roll call votes: Council Member Ian Spaulding – aye; Les Whitney – aye; Russell Smith – aye; Scott Symond – aye; and Terry Wiseman – aye. Motion carried.

Those in attendance: Mayor Nolan Davis, Council Members Ian Spaulding, Russell Smith, Terry Wiseman, Scott Symond, and Les Whitney. All staff members were excused.

The council left executive session and returned to the work session at 9:17 AM. There was no further discussion so the meeting adjourned until 9:30 AM.

138
139 **g. Staff meeting to discuss the implementation of operating procedures**

140 Mayor Davis, Council Members Ian Spaulding, Russell Smith, Terry Wiseman, Scott Symond and Les
141 Whitney, City Administrator Bealer, City Recorder Monica Seifers, Administrative Assistant Lisa
142 Thompson, Foreman Ben Stewart, Leadman Derek Griffiths, Crew Members Riley Rose, and Lance Alger
143 reconvened at 9:31 AM.

- 144 ➤ **MOTION:** *Council Member Les Whitney made a motion to move into executive session at 9:31*
145 *AM. The motion was seconded by Council Member Scott Symond. Roll call votes: Council Member*
146 *Ian Spaulding – aye; Les Whitney – aye; Russell Smith – aye; Scott Symond – aye; and Terry*
147 *Wiseman – aye. Motion carried.*

148
149 The council left executive session and returned to the work session at 10:41 AM. Mayor Davis
150 summarized the discussion stating that moving forward the staff would follow the Standard Operating
151 Procedures to align the employees and their wages should there be the need to raise taxes or fees. Cost
152 of living wage increases will go into effect in July with step increases will be implemented following
153 evaluations in September.

154
155 **Meeting Adjournment** ~ *as there was no further business the meeting adjourned at 10:44 AM.*



June 6, 2023

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

You have requested that we audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Milford, Utah, as of June 30, 2023, and for the year then ended, and the related notes to the financial statements, which collectively comprise City of Milford, Utah's basic financial statements as listed in the table of contents.

In addition, we will audit the entity's compliance over major federal award programs for the period ended June 30, 2023. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

Accounting principles generally accepted in the United States of America require that certain required supplementary information (RSI) such as management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedules

3) GASB Pension Schedules

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

1) Schedule of Expenditures of Federal Awards

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form

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

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

Audit of the Financial Statements

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

Standards, and/or any state or regulatory audit requirements, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Milford, Utah's ability to continue as a going concern for a reasonable period of time.

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

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

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

We will issue a written report upon completion of our audit of City of Milford, Utah's basic financial statements. Our report will be addressed to Honorable Mayor, City Council, and Management of City of Milford, Utah. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to

complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

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

Audit of Major Program Compliance

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

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

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

Our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we considers necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the

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

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
7. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs, and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
8. For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;



14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence;
 - d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
17. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

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

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

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

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

Nonattest Services

With respect to any nonattest services we perform we agree to perform the following:

- Propose adjusting or correcting journal entries to be reviewed and approved by management.
- Prepare depreciation schedules.
- Prepare the financial statements and related notes.
- Prepare the schedule of expenditures of federal awards.

We will not assume management responsibilities on behalf of City of Milford, Utah. However, we will provide advice and recommendations to assist management of City of Milford, Utah in performing its responsibilities.

City of Milford, Utah's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the adjusting journal entries, depreciation schedules, financial statements and related notes, and schedule of expenditures of federal awards previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Other

We expect to begin our audit on approximately July 1, 2023 and to issue our report no later than December 31, 2023.

Chad B. Atkinson, CPA is the engagement partner for the audit services specified in this letter. His responsibilities include supervising HintonBurdick, PLLC's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our price estimate for the financial audit, including out-of-pocket costs (such as report reproduction, postage, travel, etc.), will not exceed \$23,500. Our price estimate for the single audit, if applicable, will be \$4,500.

The above prices are based on anticipated cooperation from your personnel, timely receipt of information, and the assumption that unexpected circumstances will not be encountered during the audit.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If your personnel are unavailable to provide

assistance in a timely manner, if your staff are unavailable during our scheduled fieldwork dates or requested information has not been prepared, it substantially increases the work we have to do to complete the engagement within the established deadlines. The following circumstances will result in additional fees:

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

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

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. Interim billings may be submitted as work progresses and expenses are incurred. In the event any statement or invoice rendered by us to you is not paid within thirty (30) days of the date of the invoice, a late charge shall be accrued on the unpaid balance at the rate of 1.5 percent per month until paid. If billings are not paid within thirty (30) days of the invoice date, at our election, we may stop all work until your account is brought current or we may withdraw from this engagement. You acknowledge and agree that we are not required to continue work in the event of your failure to pay on a timely basis for services rendered as required by this engagement letter. You further acknowledge and agree that in the event we stop work or withdraw from this engagement we shall not be liable to you for any damages that occur as a result of our ceasing to render services.

Our liability as auditors shall be limited to the period covered by our audit and shall not extend to periods for which we are not engaged as auditors.

It is our policy to keep work papers related to this engagement for seven (7) years. Upon the expiration of the seven (7) year period, you agree that we shall be free to destroy our work papers. When records are returned to you, it is your responsibility to retain and protect your records for possible future uses, including potential examination by governmental or regulatory agencies.

In the event of any dispute, claim, question, or disagreement arising from or relating to this Agreement or the breach thereof, the parties hereto shall use their best efforts to settle the dispute, claim, question, or disagreement. To this effect, they shall consult and negotiate with each other in good faith and recognizing their mutual interests, attempt to reach a just and equitable solution satisfactory to both parties. If the dispute cannot be settled through direct discussions, the parties agree to endeavor first to settle the dispute in an amicable manner by mediation administered by the American Arbitration Association under its Commercial Mediation Rules before resorting to other legal remedies. If the parties are unable to resolve the dispute through mediation within sixty (60) days from the date notice is first given, then they may proceed to resolve the matter by arbitration. Such arbitration shall be binding and final. Any dispute over fees will be submitted for resolution by arbitration in accordance with the rules of the American Arbitration Association. In agreeing to arbitration both parties acknowledge that, in the event of a dispute

each party is giving up the right to have the dispute decided in a court of law before a judge or jury and instead are accepting the use of arbitration for resolution. Costs of any mediation proceeding shall be shared equally by all parties. The prevailing party in the arbitration shall be entitled to an award of reasonable attorney's fees and costs incurred in connection with the application of the dispute in an amount to be determined by the arbitrator.

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

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

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

The audit documentation for this engagement is the property of HintonBurdick, PLLC and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of HintonBurdick, PLLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least seven years from the date of our report.

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

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

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

At the conclusion of our audit engagement, we will communicate to Honorable Mayor, City Council, and Management the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;



- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

In accordance with the requirements of *Government Auditing Standards*, a copy of our latest external peer review report of our firm is available on our website for your consideration and files.

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

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

Respectfully,

HintonBurdick, PLLC

RESPONSE:

This letter correctly sets forth the understanding of City of Milford, Utah:

Management Signature (required): _____

Name and Title: _____

Governance Signature (optional): _____

Name and Title: _____



State of Utah

SPENCER J. COX
Governor

DEIDRE M. HENDERSON
Lieutenant Governor

Department of Natural Resources
Division of Forestry, Fire & State Lands

JOEL FERRY
Executive Director

JAMIE BARNES
Director/State Forester

May 22, 2023

To whom it may concern:

Since your current Cooperative Wildfire System (CWS) agreement has lapsed, FFSL is presenting the attached Cooperative Agreement that is by and large the same agreement from 2017, with some non-substantive changes. The need for a new agreement gave FFSL the opportunity to revise the agreement for clarity and ensure it is in line with new legislation passed since the initial agreement in 2017. In summary the changes include:

- Updated expiration date
- Termination clause added
- Community Wildfire Preparedness Plan Language (CWPP) in conformity with 2023 legislation
- Updated Utah Code and Administrative Rule citations
- Clarification on non-compliance for new agreements

Please note, that if a Participating Entity is on probation or otherwise noncompliant with a prior Cooperative Agreement, entering into a new or updated agreement does not absolve the Participating Entity from prior obligations or probation status under the old agreement. Entities should work with their respective state contacts to ensure past compliance and future commitments moving forward.

Please execute this agreement and return to FFSL no later than June 23, 2023. Failure to execute and return this agreement in a timely fashion forfeits your rights as an eligible entity to cooperatively discharge your joint responsibilities for protecting non-federal land from wildland fire pursuant to Utah Code 65A-8-203. Please govern yourself accordingly.

Respectfully,

Jamie Barnes
Director/State Forester
Division of Forestry, Fire and State Lands



**COOPERATIVE AGREEMENT
BETWEEN THE
UTAH DIVISION OF FORESTRY, FIRE AND STATE LANDS
AND**

Milford City

This agreement shall become effective on the date of the last authorized signature and will remain in effect until December 31, 2024. This agreement may only be amended by mutual written agreement of the parties. In the event of disagreement between this agreement and any statute or regulation, the statute or regulation shall control. No waiver of any terms of this agreement will be valid unless in writing in accordance with R652-122-200 (2017).

SECTION I: RECITALS AND GLOSSARY OF TERMS

A. Pursuant to Utah Code § 65A-8-203 (2021), this Cooperative Agreement is required for a county, municipality, or certain other eligible entity (“Participating Entity”) and the State of Utah, Division of Forestry, Fire and State Lands (“FFSL”)(collectively “parties”) to cooperatively discharge their joint responsibilities for protecting non-federal land from wildland fire.

B. Glossary of Terms

- a. Annual Participation Commitment Report – a report prepared by the Participating Entity detailing the expenditures and activities conducted in compliance with the Participation Commitment during the past fiscal year.
- b. Cooperative Agreement – an agreement between FFSL and an Eligible Entity wherein the Eligible Entity agrees to meet a Participation Commitment and provide Initial Attack for wildland fire in the entity’s jurisdiction, and FFSL agrees to pay for wildland fire suppression costs following a Delegation of Fire Management Authority as found in Utah Code § 65A-8-203.1 (2017), as well as all aviation asset costs charged to the incident.
- c. Eligible Entity – as defined in Utah Code § 65A-8-203 (2021) means:
 - i. a county, a municipality, or a special service district, local district, or service area with wildland fire suppression responsibility as described in Utah Code § 11-7-1(2017); and wildland fire suppression cost responsibility and taxing authority for a specific geographic jurisdiction; or
 - ii. upon approval by the FFSL director, a political subdivision established by a county, municipality, special service district, local district, or service area that is responsible for providing wildland fire suppression services; and paying for the cost of wildland fire suppression services
- d. Extended Attack – actions taken in response to wildland fire after Initial Attack.
- e. Initial Attack – actions taken by the first resources to arrive at any wildland fire incident. Initial actions may be size-up, patrolling, monitoring, holding action, or aggressive suppression action. All wildland fires that are controlled by suppression forces undergo initial attack. The kind and number of resources

responding to initial attack varies depending on fire danger, fuel type, values to be protected and other factors. Generally, initial attack involves a small number of resources and the incident size is small. Regardless of fire type, location, or property/resources being threatened, firefighter and public safety is always the highest priority. (NWCG Wildland Fire Incident Management Field Guide, 2013)

- f. Participation Commitment – prevention, preparedness, and mitigation actions and expenditures undertaken by a Participating Entity to reduce the risk of wildland fire and meet the intent of Utah Code § 65A-8-202 (2017) and Utah Code § 65A-8-202.5(2017).
- g. Annual Participation Commitment Statement – a statement prepared by FFSL and sent to the Participating Entity detailing the Participation Commitment for the upcoming fiscal year.
- h. Participating Entity – an Eligible Entity with a valid Cooperative Agreement.
- i. Fiscal Year - a consecutive 12-month period for financial reporting, as determined by the Participating Entity's budget cycle.

SECTION II: CERTIFICATION OF QUALIFICATIONS

FFSL and the Participating Entity certify that the following qualifications have been met:

- A. The Participating Entity is a qualifying eligible entity.
- B. The Participating Entity agrees to adopt a Community Wildfire Preparedness Plan (CWPP) (or equivalent approved by FFSL).
 - a. If the Participating Entity has a CWPP at the time of executing this agreement, the Participating Entity agrees to maintain and implement the CWPP for the duration of this agreement.
 - b. If the Participating Entity does not have a CWPP at the time of executing this agreement, the Participating Entity agrees to make a good faith effort to develop and adopt a CWPP prior to the expiration of this agreement.
- C. The Participating Entity's fire department or fire service provider as defined in Utah Code § 65A-8-203 (2021) meets minimum standards for wildland fire training, certification, and equipment based on nationally accepted standards as specified by FFSL in R652-122-1400 (2017).
- D. FFSL agrees to provide an Annual Participation Commitment Statement and the Participating Entity agrees to review, approve, and return the signed Annual Participation Commitment Statement to FFSL before the start of the Participating Entity's fiscal year.
- E. The Participating Entity agrees to implement prevention, preparedness, and mitigation actions, which are identified in their CWPP and lead to reduction of wildfire risk, according to their Annual Participation Commitment Statement.

- F. The Participating Entity is not ineligible for a Cooperative Agreement pursuant to R652-122-200 (2017), R652-121-400 (2017), or R652-121-600 (2017)
- G. If the Participating Entity is a county or has jurisdiction over unincorporated private land, the county in question has adopted a wildland fire ordinance based on minimum standards established by FFSL in R652-122-1300 (2017).
- H. If the Participating Entity is a county or has jurisdiction over unincorporated private land, the county in question has a designated fire warden as described in Utah Code § 65A-8-209.1 (2022) and has entered into a County Warden Agreement (Addendum A).

SECTION III: PARTICIPATION COMMITMENT

FFSL and the Participating Entity agree to the following provisions:

A. Participation Commitment

- a. The Participating Entity agrees to fulfill a Participation Commitment as contained in R652-122-800 (2017) and R652-122-200(6)(c) (2017).
- b. The Participation Commitment includes prevention, preparedness, and mitigation actions identified in an FFSL-approved CWPP or equivalent wildland fire preparedness plan.

B. Participation Commitment Expenditures and Activities

- a. The Participation Commitment may be met through either direct expenditures or in-kind activities.
 - i. Direct expenditures include funds spent by the Participating Entity to implement wildland fire prevention, preparedness or mitigation actions identified in Addendum B or with the approval of the Participating Entity's respective FFSL Area Manager.
 - ii. In-kind activities include wildland fire prevention, preparedness or mitigation efforts identified in Addendum B or with the approval of the Participating Entity's respective FFSL Area Manager.
 - 1. In-kind expenditures are valued at the rate calculated by the "Independent Sector" (<https://www.independentsector.org/>), the same source used for FFSL's Fire Department Assistance Grant program.
 - iii. Participation Commitment cannot be met through direct payment to the State.
- b. FFSL staff (e.g., County Warden, WUI Coordinator, FMO, or Area Manager) may assist the Participating Entity with identifying valid Participation Commitment actions and activities based on the Participating Entity's FFSL-approved CWPP or equivalent wildfire preparedness plan.

C. Participation Commitment Accounting and Reporting

- a. The Participating Entity is responsible for accounting for its respective Participation Commitment activities and expenditures.
 - i. The value of Participation Commitment expenditures and activities may, in certain instances, “carry-over” to the next fiscal year with the approval of the respective FFSL Area Manager.
 1. The value of capital improvement projects--typically, large “preparedness-type” projects--can carry-over for five years, with no single project’s value accounting for more than 25% of the Participating Entity’s total Participation Commitment for any of those years. This is the same 25% annual maximum that applies to all preparedness activities as noted on Addendum B.
 2. All other non-capital improvement actions (e.g., a large fuels reduction project) can carry over for three years. No maximum value applies to mitigation actions as described in Addendum
 3. It is the responsibility of the Participating Entity to receive approval from their respective FFSL Area Manager in advance of pursuing a carry-over
 4. It is the responsibility of the Participating Entity to account for, track and report in their annual Participation Commitment Report the carry-over from year to year.
- b. The Participating Entity agrees to provide an Annual Participation Commitment Report detailing the Participation Commitment activities and expenditures to their local FFSL Area Office at the conclusion of the Participating Entity’s fiscal year (via the County Fire Warden) for annual review and approval by FFSL.
 - i. FFSL shall have the right to review and verify records related to the Participation Commitment. FFSL shall also have the right to deny unverifiable or incorrect records.

D. Annual Participation Commitment Statement

- a. In advance of a Participating Entity’s fiscal year, FFSL will send the Participating Entity an Annual Participation Commitment Statement.
- b. In order to continue participation for the Participating Entity’s upcoming fiscal year, the Participating Entity’s executive officer must approve, sign, and return the Annual Participation Commitment Statement to FFSL by the due date contained in the Statement. Failure to do so will terminate this agreement at the conclusion of the Participating Entity’s current fiscal year.
- c. The Annual Participation Commitment Statement is based on the Participating Entity’s fiscal year, and the corresponding Participation Commitment must be met throughout the Participating Entity’s next fiscal year.

E. Participation Commitment Calculation

- a. The Participation Commitment is based on two elements, a wildfire risk assessment by acres (“Risk Assessment”) conducted by FFSL, and the historic fire cost average (“Fire Cost Average”) in each Participating Entity’s jurisdiction.
 - i. The Risk Assessment is determined by FFSL’s “Utah Wildfire Risk

Assessment Portal” (UWRAP), which will be updated as data sources, technology, and funding allow.

- ii. The Fire Cost Average is based on historic suppression costs accrued by a Participating Entity. Only wildland fire suppression costs accrued and paid by the State on behalf of a Participating Entity are counted toward that entity’s historic fire cost average. This includes State-paid costs after a Delegation of Fire Management Authority and Transfer of Fiscal Responsibility has occurred.
 - 1. The Fire Cost Average is calculated on a rolling ten-year average, dropping the highest and lowest cost years and adjusting for inflation (using the Consumer Price Index); therefore, each ten-year average will have eight data points.
 - 2. The Fire Cost Average will only include State-paid suppression costs for areas for which the Participating Entity has fire suppression responsibility and taxing authority.
- b. FFSL will calculate the Participation Commitment for the Participating Entity according to the formula found in R652-122-300 (2017), R652-122-400 (2017) and R652-122-500 (2017).

F. Participation Commitment Appeals

- a. Decisions related to the Participation Commitment may be informally appealed to the State Forester.

**SECTION IV: INITIAL ATTACK, DELEGATION OF FIRE MANAGEMENT
AUTHORITY, TRANSFER OF FISCAL RESPONSIBILITY,
and EXTENDED ATTACK**

A. Initial Attack

- a. The Participating Entity agrees to primary responsibility for Initial Attack (“IA”). IA is defined as actions taken by the first resources to arrive at any wildland fire incident. Initial actions may be size-up, patrolling, monitoring, holding action, or aggressive suppression action. All wildland fires that are controlled by suppression forces undergo initial attack. The kind and number of resources responding to initial attack varies depending on fire danger, fuel type, values to be protected and other factors. Generally, initial attack involves a small number of resources and the incident size is small. Regardless of fire type, location, or property/resources being threatened, firefighter and public safety is always the highest priority (NWCG Wildland Fire Incident Management Field Guide, 2013).
- b. Effective wildland fire IA will be determined by FFSL based on the definition above and pursuant to Utah Code § 65A-8-202 (2017), defined as what is reasonable for the entity.
- c. The Participating Entity agrees to financial responsibility for all IA costs except aviation assets, which are the responsibility of the State.
- d. FFSL agrees to financial responsibility for all costs of aviation assets, including both IA and extended incidents.

- i. Aviation assets on initial run cards as established by the State will not:
 - 1. be counted towards a Participating Entity's historic fire cost average for purposes of annually calculating the Participating Entity's Participation Commitment; and,
 - 2. cause the Delegation of Fire Management Authority or Transfer of Fiscal Responsibility.
- B. Delegation of Fire Management Authority and Transfer of Fiscal Responsibility
 - a. Delegation of Fire Management Authority and Transfer of Fiscal Responsibility ("Delegation") occur simultaneously with one of the following events:
 - i. State or federally owned lands are involved in the incident; or,
 - ii. firefighting resources are ordered through an Interagency Fire Center (beyond "pre-planned dispatch"); or,
 - iii. at the request of the Participating Entity having jurisdiction by the local fire official on scene; or,
 - iv. by decision of the State Forester after consultation with local authorities.
 - b. Delegation to FFSL means FFSL or its designee becomes the primary incident commander, in a unified command environment with the agency having jurisdiction.
- C. Extended Attack
 - a. Upon Delegation a timestamp will be recorded via radio with the Interagency Fire Center servicing the incident.
 - b. Delegation documentation will be signed by all parties on the incident organizer and resource needs will be reevaluated in the transition from initial to extended attack.
 - c. This timestamp will also be reflected on the Crew Time Reports (CTR)/Shift Ticket of all resources that are not covered by a no-cost local agreement, such as an automatic aid system or other inter-local agreement.
 - d. At the time of the Delegation, a new CTR/Shift Ticket will be started for all resources to be used in the extended attack effort.
 - e. FFSL agrees to be financially responsible for the wildland fire suppression costs beyond IA if a Delegation occurs and the Participating Entity meets the terms of Code, Rule, and this Agreement.

SECTION V: WILDLAND FIRE RESPONSE TRAINING, CERTIFICATION AND EQUIPMENT STANDARDS

- A. Wildland Fire Response Training and Certification
 - a. FFSL prefers certification by the Utah Fire Certification Council as Wildland Firefighter I, as certified by the Utah Fire and Rescue Academy (UFRA).
 - b. At a minimum, the Participating Entity will ensure that firefighters providing Initial Attack to wildland fire within the Participating Entity's jurisdiction will be trained in NWCG S130 Firefighter Training and S190 Introduction to Wildland Fire Behavior. FFSL also recommends S215 Wildland Urban Interface Firefighting Operations.

- i. This includes firefighters who are directly involved in the suppression of a wildland fire; firefighters on scene who have supervisory responsibility or decision-making authority over those involved in the suppression of a wildland fire; or individuals who have fire suppression responsibilities within close proximity of the fire perimeter.
 - ii. This does not include a person used as a courier, driver of a vehicle not used for fire suppression, or a person used in a non-tactical support or other peripheral function not in close proximity to a wildland fire.
 - iii. Upon the Delegation of Fire Management Authority, Firefighters not certified by the Utah Fire Certification Council as Wildland Firefighter I will be released from Initial Attack or reassigned to other firefighting duties.
 - iv. FFSL reserves the right to reevaluate these requirements.
- c. The Participating Entity will ensure that firefighters providing Initial Attack to wildland fire within the Participating Entity's jurisdiction will complete RT130 Annual Fireline Safety Refresher Training prior to each statutory "closed fire season" as found in Utah Code § 65A-8-211(2017).
- d. In order to be eligible for state reimbursement for wildland fire suppression response outside of its jurisdiction,
 - i. a Participating Entity's firefighters and fire departments must follow the qualifications outlined in the FFSL Memorandum of Understanding; or
 - ii. the County or participating entity fire departments for qualified resources used under this agreement on federal, state or out-of-county (or out-of-entity) fires pursuant to the terms and conditions outlined in the fire department MOU and rate agreement

B. Wildland Fire Response Equipment Standards

- a. The Participating Entity will ensure that engines, water tenders, hand tools, and water handling equipment used for response to wildland fire on non-federal land within the Participating Entity's jurisdiction will meet the standard for the type of equipment as determined by the National Wildfire Coordinating Group and/or as indicated in FFSL's annual Fire Department Manual.

SECTION VI: WILDLAND FIRE COST RECOVERY LEGAL ACTIONS

- A. Pursuant to Utah Code § 65A-3-4 (2020), the Participating Entity agrees to initiate a civil action to recover suppression costs incurred by the Participating Entity and the State of Utah on non-federal land within the Participating Entity's jurisdiction for wildland fire caused negligently, recklessly, or intentionally.
- B. Counsel for FFSL will provide assistance with these actions.
- C. Any costs recovered may reduce the Participating Entity's Historic Fire Cost Average and Participation Commitment.

SECTION VII: BREACH AND TERMINATION

- A. If, at the end of a fiscal year, FFSL determines that the Participating Entity has not complied with the terms of this agreement, including but not limited to, failing to comply with the Participation Commitment or failing to comply with the terms stated in Utah Code § 65A-8-203(4) (2021), the entity will be placed on Probation Status by FFSL and given notice of this decision, the reasons for this decision, and actions required to remove Probation Status.
- B. A decision to place the Participating Entity on Probation Status may be appealed to the State Forester. The State Forester may conduct an investigation, hold an informal hearing, and/or request further information from the Participating Entity and/or FFSL.
- C. During Probation Status, the Participating Entity may continue to receive assistance as provided in this Cooperative Agreement, but the Participating Entity must come into compliance with the Cooperative Agreement by the end of the fiscal year.
- D. If the Participating Entity comes into compliance with the Cooperative Agreement by the end of the first Probation Status fiscal year, the Probation Status shall be lifted.
 - a. If the reason for the Probation Status is that the Participating Entity has failed to fulfill its Participation Commitment during the previous fiscal year, the Participating Entity must fulfill the Participation Commitment for the previous year, as well as the Participation Commitment for the current fiscal year by the end of the fiscal year in order to have its probation status lifted.
 - i. If during the first Probation Status year, the Participating Entity fulfills its Participation Commitment for the previous fiscal year, but not for the first Probation Status year, the Probation Status may be extended for a second fiscal year.
 - ii. If during the second Probation Status year, the Participating Entity fails to fulfill the Participation Commitment for both the first and second Probation Status years, the Cooperative Agreement shall be revoked as specified in subsection VII(E) herein below
 - b. Participation Commitment expenditures and actions shall be credited towards the outstanding obligation before being credited to the current obligation.
- E. If the Participating Entity does not come into compliance with the terms of this Cooperative Agreement by the end of the first Probation Status fiscal year (or second Probation Status fiscal year if the non-compliance is failure to meet the Participation Commitment), this Cooperative Agreement shall be revoked pursuant to Utah Code § 65A-8-203 (2021) and the entity shall not be eligible for assistance from the Wildland Fire Suppression Fund and shall be responsible for wildland fire suppression costs within its jurisdiction pursuant to Utah Code § 65A-8-203.2 (2017)
- F. If the Participating Entity is on probation or otherwise non-compliant with the terms of this or a prior agreement with FFSL, and enters into a new cooperative agreement with FFSL, the

prior obligations and status remain in effect until rectified according to the terms of this agreement.

G. Either party may terminate this agreement by providing the other party with written notice 30 days prior to the termination date.

H. If either party terminates this agreement, the Participating Entity shall only be allowed to enter into a new cooperative agreement pursuant to R652-121-600 (2017).

UTAH DIVISION OF FORESTRY, FIRE, AND STATE LANDS:

Authorized Signature

Date

Title

PARTICIPATING ENTITY:

Authorized Signature

Date

Title

APPROVED AS TO FORM: Tony Clinger, Assistant Attorney General, March 29, 2023

Addendum B: PARTICIPATION COMMITMENT ACTIONS

For Local Governments

(Suggested actions, not a conclusive or final list. Other actions will be added as appropriate)



WILDFIRE PREVENTION

Activities directed at reducing the number of human-caused fires. (Goal: *Fire-Adapted Communities*)

- Costs of wildfire prevention campaigns
- Costs of wildfire mitigation educational materials (defensible space, firewise landscaping etc)
- Costs of implementing Ready, Set, GO! program
- Law enforcement patrols to enforce fire restrictions and/or burn permit violations
- Volunteer hours for meetings and events that promote, plan or implement CWPPs
- Costs of wildfire prevention media campaigns/ PSAs
- Costs of designing, producing and installing community awareness and/or wildfire prevention boards/displays

WILDFIRE MITIGATION (50% min)

Actions taken to reduce or eliminate risks to persons, property or natural resources. (Goal: *Resilient Landscapes*)

- Costs of equipment and labor (including volunteer hours) used to reduce hazardous fuels in accordance with CWPP (i.e. *fuel breaks, prescribed fire, timber harvests and certain activities that support grazing*)
- Costs or volunteer value of equipment and labor toward ongoing maintenance of existing CWPP fuel reduction projects
- Volunteer hours toward removing hazardous fuels from community common areas identified in CWPPs
- Volunteer hours toward improving ingress/egress in community common areas identified in CWPPs
- Costs associated with community fuel reduction events (i.e. chipper days)
- Costs of vegetation management equipment

WILDFIRE PREPAREDNESS (25% max.)

Activities that lead to a safe, efficient and capable wildfire suppression response (Goal: *Strong Initial Attack Capability*)

- Costs of improving wildland fire apparatus, communication or support
- Costs of improving or creating additional ingress/egress into Wildland Urban Interface (WUI) areas identified in CWPPs
- Costs of improving or increasing firefighter access to secondary water systems through hydrants, tanks or drafting sites
- Actual costs for providing wildfire suppression training to fire department and/or emergency management personnel
- Volunteer hours spent in training for wildland fire suppression
- Costs of wildland-specific Personal Protective Equipment (PPE)
- Costs of producing and installing road signs and address markers (including evacuation routes) as part of a CWPP
- Costs of certifying bulldozer operators
- Costs associated with enforcement of WUI code
- Costs associated with installing/maintaining helicopter dip sites
- Costs of inspecting resident defensible space work to certify for individual tax incentives
- Costs of producing and/or updating city emergency response plans that address CWPPs
- Costs of land-use planning that support objectives of CWPPs
- Costs supporting the development of Community Wildfire Protection Plans (CWPPs)
- Costs associated with gaining "Firewise Community" recognition

Activities that DO NOT qualify:

- Any activity funded by other state or state-administered federal funds
- Any previously-matched prevention/preparedness
- Costs of state or federally-provided trainings
- Costs of initial attack suppression or wildfires
- Costs of improving culinary water systems
- Costs to improve individual structures
- Costs of existing county employees or programs including weed departments



MILFORD CITY, A Municipal Corporation

RESOLUTION NO. 4-2023

A RESOLUTION WAIVING PAYMENT FOR INTERFUND SERVICES (Water and Sewer)
PROVIDED TO THE MILFORD CITY GENERAL FUND (Parks, Pool, buildings etc.)
FOR MUNICIPAL USE

WHEREAS, the Milford City Council deem it necessary to waive a cash exchange for Interfund Services Provided to the Milford City General Fund from the Water and Sewer Enterprise Funds of Milford City.

BE IT RESOLVED by the City Council of Milford, Utah has deemed it not necessary for the Milford City General Fund to exchange cash or complete an interfund transfer for water and sewer services provided to the Milford City General Fund for Municipal Use.

Effective Date. This Resolution shall be and become effective on the 28th day of June, 2023 by the following vote:

Ayes: _____

Absent: _____

Nays: _____

Milford City

By: _____

Nolan Davis, Mayor

Attest:

Monica D. Seifers, City Recorder



MILFORD CITY, A Municipal Corporation

RESOLUTION NO. 5-2023

A RESOLUTION SETTING THE REAL AND PERSONAL PROPERTY TAX

BE IT RESOLVED by the Milford City Council there is hereby levied a tax rate on all real property within the municipality not otherwise exempted by law as follows:

General Fund	.001271
Total Tax Rate	.001271

Section 2. Effective Date. This Resolution shall take effect immediately upon passage.

Passed by the City Council of Milford, Utah this 28th day of June, 2023 by the following vote:

Ayes: _____	Nays: _____
_____	_____
_____	_____
_____	_____
_____	_____
Absent: _____	_____

Milford City

By: _____
Nolan Davis, Mayor

Attest:

Monica D. Seifers, City Recorder



MILFORD CITY, A Municipal Corporation

RESOLUTION NO. 6-2023

A RESOLUTION AUTHORIZING MILFORD CITY TO PAY
THE EMPLOYER "PICK-UP" OF THE URS CONTRIBUTIONS

WHEREAS, the Milford City Council deem it necessary to annually approve the employer "pick-up" of the URS contributions.

BE IT RESOLVED by the City Council of Milford, Utah that the City of Milford will pay the employer pick-up of the URS Contribution for fiscal year July 1, 2023 to June 30, 2024.

Section 1. URS Contribution Rate. The contribution rate is 2.65% for all retirement eligible employees.

Section 2. Effective Date. This Resolution shall be and become effective on the 28th day of June, 2023 by the following vote:

Ayes: _____	Nays: _____
_____	_____
_____	_____
_____	_____
_____	_____

Absent: _____

Milford City

By: _____

Nolan Davis, Mayor

Attest:

Monica D. Seifers, City Recorder



MILFORD CITY, A Municipal Corporation

RESOLUTION NO. 7-2023

A RESOLUTION SETTING AND ADJUSTING THE APPROVED VENDOR LIST

WHEREAS, the Milford City Council deem it necessary to set an approved vendor list for the Milford City Accounts Payable Department.

BE IT RESOLVED by the City Council of Milford, Utah that the following Vendor's are exempt from obtaining Purchase Orders and/or completing a Vendor Approval, Expense Report or Purchase Authorization Forms; because the City of Milford has an agreement with the vendor for fiscal year July 1, 2023 to June 30, 2024.

This list shall be reviewed and approval by the Milford City Council annually as well as monthly a council member will spot check transactions made to the following vendors.

Section 1. Approved Vendor List for the City of Milford. It is hereby ordered that the following vendors are exempt from obtaining a Purchase Order as well as any other authorization before issuing payment by the Milford City Accounts Payable Department.

Vendor #	Vendor	Reason
1060	Amerigas Propane, LP	Cylinder Rental
1080	Armstrong Consultants, Inc	Airport Consultant
1170	Beaver County Animal Control	Animal Control Agreement
1175	Beaver County Building Dept.	Building Inspector Agreement
1190	Beaver County Sheriff	Police Service Contract
1230	Blue Stakes of Utah	Blue Stakes
1325	Caselle	Computer Support and/or Clarity Program
1420	Washington Nationals Ins Co	Supplemental Employee Insurance
1535	Dish Network	Senior Citizens Satellite Agreement
1785	Hinton, Burdick, Hall & Spilker	Auditing Service Agreement
1850	Infobytes	Website Agreement
1925	Leo G. Kanell	Attorney Service Agreement
2390	Pitney Bowes	Postage Meter Lease Agreement **Supplies requires a PO
2445	Public Employee Health Program	Employee Insurance Coverage
2480	Dominion Energy	Monthly Utility Bills
2560	Rocky Mountain Power	Monthly Utility Bills
2645	Scholzen Products	Chlorine Cylinder Rental **All other purchases require a PO
2680	South Central Communications	Monthly Utility Bills
2695	Southern Utah University	Water Samples
2760	State of Utah Gascard	Monthly Fuel Charges
2765	State of Utah Technology Services	Internet Agreement
3020	Utah League of Cities & Towns	Annual Dues
3025	Utah Local Government Trust	Worker Comp/AD, LTC, and AD&D
3090	Waste Management Serv. Dist #5	Garbage Billing Agreement

3120	Wells Fargo Financial	Fairway Mower Payment
3196	Verizon Wireless	Monthly Cell Phone Bill
3197	Unifirst Corporation	Bi-Weekly Charges for Rugs
3204	Ascent Aviation Group, Inc	Monthly Credit Card Machine Lease **Fuel Purchases requires a PO
3217	Unifirst Corporation	Weekly Charges for the Crews Uniforms
3224	Liberty National	Supplemental Employee Insurance
3225	Hughes & Sons	Dumpster Garbage Contract
3311	Imaging Concepts, LLC	Copy Machine Contract
3280	Sunrise Engineering	Engineering Services set by contracts
3302	Pace's Culligan Bottled Water	Bottled Water for City Office
3336	Secure Instant Payments	Credit Card Machine Services for Admin Office
3341	Sunbelt Insurance Group	SERVLINE Insurance Protection
3358	Screen Door Workforce Screening	UDOT Random Drug Tests
3396	Infowest	Internet Services at the Shop
3415	Mountain Alarm (Fire Protection Service Corp)	Fire Alarm System at Admin Building
3427	Alfac Worldwide Headquarters	Supplemental Employee Insurance
3488	Fuel Network	State of Utah Gas Cards for Fleet
3527	Hub International	Servline Protection-Water and Sewer

Section 2. Effective Date. This Resolution shall be and become effective on the 28th day of June, 2023 by the following vote:

Ayes: _____ Nays: _____

Absent: _____

Milford City

By: _____

Nolan Davis, Mayor

Attest:

Monica D. Seifers, City Recorder



MILFORD CITY, A Municipal Corporation

RESOLUTION NO. 8-2023

A RESOLUTION ADOPTING BUDGETS AND APPROPRIATING FUNDS AND CONVERTING EXPENDITURES FOR THE MAINTENANCE AND OPERATION OF THE VARIOUS FUNDS OF THE CITY OF MILFORD FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024.

BE IT RESOLVED by the City Council of the City of Milford:

That in accordance with the Uniform Fiscal Procedures Act of Utah Cities, Section 1-6-101 through 159, Utah Code annotated as amended 1953, the following budget is hereby adopted for the City of Milford for the fiscal year July 1, 2023 to June 30, 2024, and there is hereby appropriated out of the City Treasury from estimated revenues, the following sums for the purpose hereinafter set forth for the year ending June 30, 2023.

(See Attached sheets for various fund budgets)

Section 2. Effective Date. This Resolution shall take effect immediately upon passage.

Passed by a vote of at least two-thirds of the governing body of the City Council of Milford, Utah this 28th day of June, 2023 by the following vote:

Ayes: _____

Absent: _____

Nays: _____

Milford City

By: _____
Nolan Davis, Mayor

Attest:

Monica D. Seifers, City Recorder

Final Budget 2023-2024

		Prior Year 6/30/2022	Current YTD Actual 6/30/2023	Final Budget 6/30/2023	Proposed Budget 6/30/2024
<u>General Fund - Taxes</u>					
10-31-100	Property Taxes-Current	\$95,432.68	\$112,282.74	\$126,185.00	\$127,091.00
10-31-200	Property Taxes-Delinquent	\$27,206.75	\$3,166.41	\$6,500.00	\$6,500.00
10-31-300	Sales and Use Tax	\$428,582.86	\$430,723.67	\$380,000.00	\$450,000.00
10-31-400	Cablevision Franchise Tax	\$434.52	\$284.97	\$700.00	\$700.00
10-31-402	Pacificorp Franchise Tax	\$189,302.62	\$162,623.37	\$160,000.00	\$170,000.00
10-31-403	Questar Franchise Tax	\$33,693.33	\$43,111.40	\$26,500.00	\$45,000.00
10-31-408	Telecommunications Tax Revenue	\$14,532.18	\$13,429.71	\$20,000.00	\$15,000.00
10-31-700	Fee-in-Lieu of Personal Prop.	\$25,609.12	\$28,847.93	\$45,000.00	\$30,000.00
	Total Taxes	\$814,794.06	\$794,470.20	\$764,885.00	\$844,291.00
<u>General Fund - Licenses and Permits</u>					
10-32-100	Business License and Permits	\$5,505.00	\$5,090.00	\$6,200.00	\$6,200.00
10-32-210	Building Permits	\$35,689.60	\$11,258.46	\$25,000.00	\$25,000.00
10-32-220	Impact Fees - General Fund	\$1,867.05	\$1,904.40	\$2,000.00	\$2,000.00
10-32-230	Other Development Revenue	\$830.00	\$125.00	\$1,000.00	\$1,000.00
	Total Licenses and Permits	\$43,891.65	\$18,377.86	\$34,200.00	\$34,200.00
<u>General Fund - Intergovernmental Revenue</u>					
10-33-550	County Allotment - Library	\$34,814.44	\$35,092.26	\$35,000.00	\$35,000.00
10-33-560	Class "C" Road Funds	\$104,465.45	\$110,659.53	\$100,000.00	\$125,000.00
10-33-561	Class "C" Road Funds SB 175	\$0.00	\$0.00	\$0.00	\$61,451.75
10-33-700	Airport Grant Revenue	\$0.00	\$107,429.11	\$162,000.00	\$20,000.00
10-33-701	Library Grant Revenue	\$0.00	\$11,533.00	\$6,210.00	\$5,323.00
10-33-702	Library Small Grant Revenue	\$0.00	\$4,076.35	\$3,000.00	\$3,000.00
10-33-703	Municipal Small Grant-Revenue	\$5,500.00	\$0.00	\$0.00	\$5,000.00
10-33-705	SCC Remediation Project (CDBG)	\$0.00	\$0.00	\$0.00	\$0.00
10-33-706	CARES ACT REVENUE	\$0.00	\$0.00	\$0.00	\$0.00
10-33-708	ARPA REVENUE	\$51,558.50	\$82,490.50	\$82,490.50	\$0.00
	Total Intergovernmental Revenue	\$139,279.89	\$264,713.90	\$388,700.50	\$254,774.75
<u>General Fund - Charges for Services</u>					
10-34-600	City Recreation-Mens Softball	\$0.00	\$0.00	\$1,200.00	\$1,200.00
10-34-601	City Recreation-Coed Softball	\$1,275.00	\$1,080.00	\$1,400.00	\$1,400.00
10-34-603	City Recreation-Summer Youth	\$1,540.00	\$1,460.00	\$1,500.00	\$1,500.00
10-34-604	City Recreation-Girls Softball	\$17,265.00	\$10,505.00	\$12,000.00	\$17,000.00
10-34-605	City Recreation - Flag Football	\$750.00	\$675.00	\$850.00	\$850.00
10-34-606	City Recreation- Full Football	\$6,798.25	\$5,859.10	\$6,500.00	\$6,500.00
10-34-607	City Recreation-Babe Ruth	\$4,005.00	\$4,774.00	\$4,800.00	\$4,800.00
10-34-608	City Recreation - Volleyball	\$1,040.00	\$1,359.52	\$1,300.00	\$1,300.00
10-34-609	City Recreation - Wrestling	\$4,137.30	\$3,128.00	\$5,000.00	\$5,000.00
10-34-610	City Recreation-Boy Basketball	\$3,740.00	\$3,375.00	\$4,000.00	\$4,000.00
10-34-620	City Recreation - Soccer	\$0.00	\$1,920.00	\$0.00	\$3,000.00
10-34-630	City Recreation - Cal Ripken	\$4,125.00	\$7,516.00	\$8,500.00	\$8,500.00
10-34-635	City Recreation -Machine Pitch	\$390.00	\$270.00	\$500.00	\$500.00
10-34-640	City Recreation-Girl Basketball	\$3,065.00	\$2,255.00	\$3,000.00	\$3,000.00
10-34-650	City Recreation - Track/Field	\$1,885.00	\$2,103.00	\$2,000.00	\$2,000.00
10-34-660	Lions Club Tournament Revenue	\$2,410.51	\$1,500.00	\$2,500.00	\$1,500.00

Final Budget 2023-2024

		Prior Year 6/30/2022	Current YTD Actual 6/30/2023	Final Budget 6/30/2023	Proposed Budget 6/30/2024
10-34-720	Golf Fees	\$3,465.00	\$4,662.00	\$3,200.00	\$3,500.00
	<u>General Fund - Charges for Services</u>				
10-34-730	Swim Fees	\$3,192.00	\$7,797.00	\$12,000.00	\$12,000.00
10-34-732	Swim Pool - County M&O	\$117,252.47	\$127,499.25	\$117,252.47	\$127,499.25
10-34-740	Recreation Complex Donations	\$0.00	\$0.00	\$0.00	\$0.00
10-34-760	July 4th Revenue	\$17,057.50	\$18,766.00	\$26,000.00	\$26,000.00
10-34-770	Christmas Light Project	\$3,057.50	\$100.00	\$3,000.00	\$3,000.00
10-34-780	Christmas Light Parade	\$4,351.50	\$4,008.21	\$4,500.00	\$4,500.00
10-34-790	Golf Association Revenue	\$6,790.00	\$3,540.00	\$4,000.00	\$6,500.00
10-34-810	Sale of Cemetery Lots	\$4,000.00	\$7,600.00	\$3,000.00	\$6,000.00
10-34-820	Perpetual Care	\$1,080.00	\$2,300.00	\$1,000.00	\$2,000.00
10-34-830	Cemetery Opening and Closing	\$3,800.00	\$4,900.00	\$2,500.00	\$4,000.00
10-34-840	Collection Costs - Garbage	\$100,030.97	\$93,534.01	\$91,000.00	\$100,000.00
10-34-850	Collection Costs - Comm. Dump	\$10,888.57	\$9,083.93	\$10,500.00	\$0.00
10-34-900	Airport County Donation	\$0.00	\$2,000.00	\$1,000.00	\$1,000.00
10-34-910	Airport Fuel Sales	\$68,757.88	\$133,506.24	\$55,000.00	\$80,500.00
10-34-920	Hanger and Tie Down	\$7,920.00	\$7,260.00	\$7,500.00	\$7,900.00
	Total Charges for Services	\$404,069.45	\$474,636.26	\$396,502.47	\$446,449.25
	<u>General Fund - Miscellaneous Revenue</u>				
10-36-300	Building Rentals and Leases	\$14,402.94	\$15,395.00	\$15,000.00	\$15,000.00
10-36-310	Concession Revenue	\$15,060.80	\$9,286.38	\$14,000.00	\$15,000.00
10-36-500	Recreation Complex Revenue	\$4,000.00	\$0.00	\$3,000.00	\$3,000.00
	Total Miscellaneous Revenue	\$33,463.74	\$24,681.38	\$32,000.00	\$33,000.00
	<u>General Fund - Interest/Other</u>				
10-38-100	Interest Earnings/General Fund	\$5,688.44	\$40,188.59	\$5,000.00	\$60,000.00
10-38-400	Library Fines and Fees	\$651.86	\$569.17	\$1,000.00	\$1,000.00
10-38-410	Kinney Kids Donations	\$100.00	\$0.00	\$500.00	\$500.00
10-38-500	Summer Reading Donations	\$100.00	\$485.50	\$600.00	\$600.00
10-38-800	150th Birthday Donations	\$230.00	\$55,054.85	\$10,000.00	\$45,000.00
10-38-900	Miscellaneous Revenue	\$20,838.93	\$14,518.67	\$30,000.00	\$20,000.00
	Total Interest/Other	\$27,609.23	\$110,816.78	\$47,100.00	\$127,100.00
	General Fund Revenue Totals	\$1,463,108.02	\$1,687,696.38	\$1,663,387.97	\$1,739,815.00

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		Prior Year 6/30/2022	Current YTD Actual 6/30/2023	Final Budget 6/30/2023	Proposed Budget 6/30/2024
<u>General Fund - Legislative</u>					
10-41-110	Salaries - Mayor and Council	\$31,200.00	\$28,600.00	\$31,200.00	\$31,200.00
10-41-130	Benefits - Mayor and Council	\$2,808.00	\$2,523.30	\$3,500.00	\$3,500.00
10-43-110	Salaries & Wages - Admin/Treas	\$60,915.29	\$64,061.78	\$66,765.60	\$76,252.80
10-43-111	Salaries & Wages - Admin Asst	\$44,420.85	\$40,596.57	\$48,600.00	\$57,720.00
10-43-113	Salaries & Wages - Recorder	\$11,480.29	\$11,717.58	\$12,927.60	\$16,218.80
10-43-130	Benefits - Administrator/Treas	\$47,592.68	\$44,929.09	\$48,270.73	\$52,513.96
10-43-131	Benefits - Admin Asst	\$37,333.73	\$37,734.51	\$41,614.09	\$45,463.09
10-43-134	Benefits - Recorder	\$3,918.81	\$7,311.31	\$10,867.71	\$10,371.42
10-43-210	Dues, Subscriptions & Donation	\$1,192.15	\$1,878.10	\$2,500.00	\$2,500.00
10-43-215	DOT Drug Program	\$43.00	\$498.00	\$350.00	\$500.00
10-43-220	Notices and Publications	\$0.00	\$0.00	\$1,500.00	\$1,500.00
10-43-230	Travel and Conferences	\$991.85	\$1,186.87	\$6,000.00	\$6,000.00
10-43-239	Computer Service Contract	\$0.00	\$0.00	\$500.00	\$500.00
10-43-240	Office Supplies and Expense	\$14,362.46	\$10,348.81	\$14,000.00	\$14,000.00
10-43-241	Programing and Equipment	\$19,511.59	\$20,532.10	\$19,611.65	\$24,318.54
10-43-242	Planning and Zoning Expense	\$21.95	\$0.00	\$1,000.00	\$1,000.00
10-43-243	Main Street Beautification	\$766.66	\$641.31	\$5,000.00	\$5,000.00
10-43-244	Economic Development	\$0.00	\$0.00	\$0.00	\$0.00
10-43-270	Utilities - Office	\$3,726.77	\$3,916.44	\$3,800.00	\$4,000.00
10-43-272	Utilities - Television	\$200.66	\$200.41	\$400.00	\$400.00
10-43-273	Utilities - Fire Alarm	\$924.00	\$984.00	\$950.00	\$1,000.00
10-43-280	Telephone - Office	\$3,720.35	\$3,702.50	\$4,000.00	\$4,000.00
10-43-510	Insurance and Bonds	\$21,542.39	\$36,790.76	\$30,000.00	\$37,000.00
10-43-520	Inmate Incidentals	\$0.00	\$0.00	\$1,000.00	\$1,000.00
10-43-530	150th Birthday Celebration	\$182.02	\$22,591.84	\$10,000.00	\$45,000.00
10-43-610	Miscellaneous - General Fund	\$11,527.41	\$7,220.52	\$6,000.00	\$6,000.00
10-43-620	Employees Spot Awards	\$939.32	\$154.95	\$1,000.00	\$1,000.00
10-43-630	CARES ACT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00
10-43-632	ARPA EXPENSE	\$44,414.10	\$53,220.00	\$82,490.50	\$67,346.90
10-43-920	Transfer to Debt Service Fund	\$82,008.00	\$75,174.00	\$82,008.00	\$82,008.00
Total Legislative		\$318,382.91	\$347,965.80	\$535,855.88	\$597,313.51
<u>General Fund - Non-Departmental</u>					
10-50-310	Audit Services	\$14,160.00	\$19,824.00	\$16,000.00	\$20,000.00
10-50-320	Attorney Retainer	\$6,000.00	\$5,500.00	\$6,000.00	\$6,000.00
10-50-321	Legal Fees	\$1,068.40	\$781.25	\$3,500.00	\$3,500.00
10-50-340	Fire Control Contribution	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00
10-50-350	Building Inspections	\$19,109.38	\$10,904.28	\$20,000.00	\$20,000.00
10-50-360	Small Claims Fees	\$0.00	\$0.00	\$200.00	\$200.00
Total Non-Departmental		\$42,137.78	\$38,809.53	\$47,500.00	\$51,500.00

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		Prior Year 6/30/2022	Current YTD Actual 6/30/2023	Final Budget 6/30/2023	Proposed Budget 6/30/2024
<u>General Fund - General Governmental Buildings</u>					
10-51-110	Salaries & Wages - Janitorial	\$6,108.30	\$6,216.56	\$6,000.00	\$6,500.00
10-51-130	Benefits - Janitorial	\$565.82	\$566.12	\$600.00	\$600.00
10-51-270	Utilities - Senior Citizen Cen	\$5,306.46	\$5,037.56	\$5,300.00	\$5,300.00
10-51-480	Repairs and Main - Buildings	\$15,848.48	\$8,647.61	\$30,000.00	\$15,000.00
10-51-481	Buildings - Senior Citizen Cen	\$734.00	\$12,286.38	\$2,500.00	\$2,500.00
10-51-500	Admin Building Expenses	\$0.00	\$0.00	\$0.00	\$0.00
10-51-510	SCC - Remediation Project CDBG	\$0.00	\$0.00	\$0.00	\$0.00
Total General Governmental Buildings		\$28,563.06	\$32,754.23	\$44,400.00	\$29,900.00
<u>General Fund - Streets Department</u>					
10-61-110	Salaries & Wages-Crossing Gds	\$8,108.30	\$8,529.06	\$8,500.00	\$8,700.00
10-61-130	Benefits - Crossing Guards	\$745.88	\$776.49	\$1,000.00	\$1,000.00
10-61-230	Fuel - Streets	\$6,060.03	\$4,640.17	\$6,500.00	\$6,500.00
10-61-480	Streets - Oil and Chips	\$60,000.00	\$72,854.27	\$70,000.00	\$73,000.00
10-61-481	Streets - Maintenance	\$26,025.10	\$27,771.93	\$35,000.00	\$50,000.00
10-61-482	Streets - Equipment	\$16,255.67	\$13,092.78	\$20,000.00	\$20,000.00
10-61-483	Streets - Lights	\$25,664.56	\$29,493.61	\$26,000.00	\$30,000.00
10-61-484	Shop Tools	\$1,508.13	\$3,038.76	\$4,000.00	\$4,000.00
10-61-740	Capital Outlay - Equipment	\$5,824.51	\$100,000.00	\$44,500.00	\$71,400.00
Total Streets Department		\$150,192.18	\$260,197.07	\$215,500.00	\$264,600.00
<u>General Fund - Parks</u>					
10-70-110	Salaries & Wages - Parks	\$11,529.87	\$11,534.36	\$12,279.60	\$37,349.86
10-70-111	Salaries & Wages - Part Time	\$10,978.39	\$6,187.92	\$13,000.00	\$8,000.00
10-70-130	Benefits - Parks Reg	\$9,565.07	\$9,965.88	\$10,442.53	\$28,158.16
10-70-131	Benefits - Parks	\$1,056.91	\$583.87	\$1,300.00	\$800.00
10-70-250	Equipment Supplies & Main.	\$3,434.23	\$5,822.86	\$5,000.00	\$6,000.00
10-70-260	Parks Maintenance	\$3,631.28	\$4,601.99	\$4,000.00	\$4,800.00
10-70-610	Caboose Park Expenditures	\$267.56	\$726.46	\$500.00	\$750.00
10-70-620	Recreation Complex Expense	\$5,107.68	\$4,945.51	\$5,500.00	\$6,000.00
10-70-630	Cemetery Maintenance	\$1,322.80	\$4,148.47	\$2,500.00	\$4,000.00
10-70-640	Pavilion Expense	\$406.91	\$245.03	\$500.00	\$500.00
10-70-650	Veteran's Park Expenditures	\$958.29	\$1,743.80	\$2,000.00	\$2,000.00
10-70-660	AJ's Contract for Park Maint	\$0.00	\$2,190.00	\$0.00	\$4,900.00
10-70-670	Rehab Historical Park	\$0.00	\$10,909.90	\$10,000.00	\$5,000.00
10-70-740	Capital Outlay - Parks	\$14,894.00	\$46,694.08	\$34,600.00	\$17,600.00
Total Parks		\$63,152.99	\$110,300.13	\$101,622.13	\$125,858.02
<u>General Fund - Garbage Collection</u>					
10-71-420	Garbage - Dumpster Fees	\$4,333.13	\$4,163.04	\$4,500.00	\$4,500.00
10-71-430	Garbage - Collection Fees	\$96,719.22	\$90,523.38	\$91,000.00	\$100,000.00
10-71-440	Garbage - Community Dumpsters	\$12,006.20	\$9,496.06	\$13,000.00	\$2,000.00
Total Garbage Collection		\$113,058.55	\$104,182.48	\$108,500.00	\$106,500.00

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	Prior Year 6/30/2022	Current YTD Actual 6/30/2023	Final Budget 6/30/2023	Proposed Budget 6/30/2024
<u>General Fund - Recreation</u>				
10-72-110 Salaries & Wages-Recreation	\$1,237.15	\$1,200.28	\$1,237.15	\$3,000.00
10-72-120 Salaries & Wages-Concessions	\$1,359.93	\$3,463.83	\$3,000.00	\$7,000.00
10-72-130 Benefits - Recreation	\$114.42	\$109.05	\$150.00	\$300.00
10-72-131 Benefits - Concess/Lifeguards	\$125.88	\$60.82	\$300.00	\$0.00
10-72-140 Benefits - Concessions	\$0.00	\$252.34	\$0.00	\$700.00
10-72-250 City Recreation-Mens Softball	\$0.00	\$0.00	\$1,100.00	\$1,100.00
10-72-251 City Recreation-Coed Softball	\$1,052.00	\$1,338.88	\$1,500.00	\$1,500.00
10-72-253 City Recreation - Summer Youth	\$504.00	\$298.32	\$1,300.00	\$1,300.00
10-72-254 City Recreation-Girls Softball	\$13,226.26	\$9,954.48	\$9,000.00	\$14,000.00
10-72-255 City Recreation-Flag Football	\$664.42	\$578.54	\$850.00	\$850.00
10-72-256 City Recreation-Football Full	\$4,346.41	\$2,362.72	\$6,000.00	\$6,000.00
10-72-257 City Recreation-Babe Ruth	\$4,537.45	\$3,146.29	\$4,000.00	\$4,000.00
10-72-258 City Recreation-Volleyball	\$440.82	\$841.96	\$1,100.00	\$1,500.00
10-72-259 City Recreation-Wrestling	\$3,454.46	\$2,998.83	\$4,200.00	\$4,200.00
10-72-260 City Recreation-Boy Basketball	\$2,516.35	\$1,046.00	\$2,500.00	\$2,500.00
10-72-261 City Recreation - Soccer	\$0.00	\$1,758.96	\$0.00	\$2,000.00
10-72-262 City Recreation - Cal Ripken	\$5,700.14	\$5,092.58	\$8,500.00	\$8,500.00
10-72-263 City Recreation-Girl Basketbal	\$1,609.99	\$2,399.70	\$2,600.00	\$2,600.00
10-72-264 City Recreation-Track/Field	\$1,400.00	\$1,165.00	\$2,000.00	\$2,000.00
10-72-265 City Recreation- Machine Pitch	\$283.25	\$250.00	\$1,500.00	\$1,500.00
10-72-266 Lions Club Tournament Expense	\$4,150.15	\$0.00	\$2,000.00	\$2,000.00
10-72-270 Maintenance-Ball Lights	\$1,575.00	\$766.00	\$1,600.00	\$1,600.00
10-72-530 Christmas Light Parade	\$3,873.48	\$4,968.19	\$5,000.00	\$5,000.00
10-72-540 Christmas Light Project	\$1,711.15	\$1,039.95	\$1,800.00	\$1,200.00
10-72-545 Golf Association	\$6,018.39	\$4,292.49	\$7,000.00	\$7,000.00
10-72-550 July 4th Expense	\$13,574.66	\$17,252.25	\$24,000.00	\$24,000.00
10-72-560 Concession Expense	\$11,339.58	\$7,236.80	\$9,300.00	\$11,500.00
10-72-610 Miscellaneous Expense-Rec.	\$3,429.94	\$0.00	\$1,000.00	\$1,000.00
10-72-720 City Recreation - Janitorial	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
10-72-740 Capital Improvements - Rec	\$11,032.11	\$20,154.48	\$10,000.00	\$10,000.00
Total Recreation	\$88,245.28	\$73,874.26	\$117,537.15	\$132,850.00

<u>General Fund - Golf Fund</u>				
10-73-110 Salaries & Wages- Golf Course	\$8,178.40	\$8,232.54	\$9,193.88	\$9,193.88
10-73-130 Benefits - Golf Course	\$756.49	\$746.53	\$1,000.00	\$1,000.00
10-73-250 Repairs and Maintenance	\$5,207.96	\$2,529.97	\$6,000.00	\$6,000.00
10-73-270 Utilities - Golf Course	\$2,215.46	\$2,385.94	\$3,200.00	\$2,500.00
10-73-480 Equipment & Supplies	\$1,228.17	\$851.36	\$1,500.00	\$1,500.00
10-73-610 Miscellaneous Expense-Golf	\$381.13	\$729.79	\$500.00	\$850.00
10-73-740 Capital Outlay-Golf Course	\$0.00	\$2,855.17	\$1,000.00	\$71,831.95
Total Golf Fund	\$17,967.61	\$18,331.30	\$22,393.88	\$92,875.83

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	Prior Year 6/30/2022	Current YTD Actual 6/30/2023	Final Budget 6/30/2023	Proposed Budget 6/30/2024
<u>General Fund - Swimming Pool</u>				
10-74-110 Salaries & Wages-Manager	\$5,446.61	\$6,597.36	\$7,264.40	\$8,756.80
10-74-111 Salaries & Wages - Lifeguards	\$12,238.53	\$8,201.05	\$17,500.00	\$17,500.00
10-74-112 Salaries & Wages-Asst Manager	\$3,021.71	\$2,855.26	\$5,569.20	\$7,560.80
10-74-130 Benefits-Manager	\$505.77	\$601.65	\$500.00	\$800.00
10-74-131 Benefits - Lifeguards	\$1,138.90	\$748.53	\$1,600.00	\$1,600.00
10-74-132 Benefits-Asst Manager	\$281.87	\$260.18	\$400.00	\$400.00
10-74-250 Equipment Supplies & Main.	\$5,125.69	\$8,335.69	\$10,000.00	\$10,000.00
10-74-270 Utilities - Swimming Pool	\$7,260.43	\$7,639.22	\$14,000.00	\$14,000.00
10-74-280 Telephone - Swimming Pool	\$174.74	\$33.08	\$250.00	\$250.00
10-74-610 Miscellaneous Expense-Swimming	\$2,894.25	\$1,807.99	\$2,000.00	\$2,000.00
10-74-740 Capital Outlay - Swimming Pool	\$90,647.40	\$8,299.79	\$58,168.87	\$64,631.65
Total Swimming Pool	\$128,735.90	\$45,379.80	\$117,252.47	\$127,499.25
<u>General Fund - Library</u>				
10-75-110 Salaries & Wages - Librarian	\$22,537.23	\$24,334.89	\$25,211.68	\$28,435.68
10-75-111 Salaries & Wages - Part Time	\$8,890.26	\$11,444.44	\$12,715.56	\$13,500.00
10-75-130 Benefits - Librarian	\$6,411.57	\$6,877.47	\$7,589.22	\$8,559.71
10-75-131 Benefits - Part Time	\$820.96	\$1,042.90	\$1,000.00	\$1,200.00
10-75-230 Travel & Conferences-Library	\$630.74	\$824.55	\$1,500.00	\$1,000.00
10-75-250 Equipment Supplies & Main.	\$178.00	\$269.00	\$500.00	\$500.00
10-75-251 Office Supplies - Library	\$856.44	\$897.49	\$900.00	\$900.00
10-75-252 Book Purchase - Library	\$1,022.19	\$901.89	\$1,500.00	\$1,500.00
10-75-253 Library Expense from Treasury	\$978.00	\$1,198.00	\$1,000.00	\$3,000.00
10-75-254 Summer Reading Expense	\$0.00	\$0.00	\$0.00	\$0.00
10-75-255 Programming Verso & Internet	\$1,159.50	\$1,159.50	\$1,200.00	\$1,200.00
10-75-256 Computer Service Contract	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
10-75-270 Utilities - Library	\$3,992.44	\$4,522.73	\$4,000.00	\$5,000.00
10-75-271 Fuel - Library	\$0.00	\$0.00	\$0.00	\$0.00
10-75-280 Telephone - Library	\$1,412.52	\$1,412.52	\$1,500.00	\$1,500.00
10-75-290 Utilities- Internet	\$1,153.00	\$1,143.00	\$1,200.00	\$1,200.00
10-75-470 Library Grant- CLEF	\$3,417.27	\$4,187.03	\$4,410.00	\$5,323.00
10-75-475 Programming Supplies-Story Hr	\$1,300.00	\$1,706.86	\$1,800.00	\$1,800.00
10-75-480 Library Grant Expenditures	\$4,076.35	\$0.00	\$3,000.00	\$3,000.00
10-75-610 Miscellaneous - Library	\$530.90	\$142.99	\$600.00	\$600.00
10-75-620 Paid Up Insurance	\$0.00	\$0.00	\$0.00	\$0.00
10-75-740 Capital Outlay - Equipment	\$0.00	\$0.00	\$1,400.00	\$1,400.00
10-75-910 Transfer to MBA Fund	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Total Library	\$61,867.37	\$64,565.26	\$83,526.46	\$92,118.39

Final Budget 2023-2024

	Prior Year 6/30/2022	Current YTD Actual 6/30/2023	Final Budget 6/30/2023	Proposed Budget 6/30/2024
General Fund - Airport				
10-76-110 Salaries & Wages - Manager	\$0.00	\$0.00	\$0.00	\$0.00
10-76-111 Salaries & Wages - Part Time	\$8,426.15	\$8,073.76	\$8,400.00	\$8,400.00
10-76-130 Benefits - Airport Operator	\$0.00	\$630.88	\$0.00	\$1,400.00
10-76-131 Benefits - Part Time	\$1,336.73	\$152.43	\$1,400.00	\$0.00
10-76-230 Travel and Conferences	\$1,163.68	\$0.00	\$1,000.00	\$1,000.00
10-76-250 Repairs and Maintenance	\$731.24	\$2,373.76	\$5,000.00	\$5,000.00
10-76-260 Office & Runway Improvements	\$521.93	\$119,214.00	\$180,000.00	\$5,000.00
10-76-270 Utilities - Airport	\$3,082.10	\$3,250.64	\$3,000.00	\$3,500.00
10-76-280 Telephone - Airport	\$1,387.71	\$1,395.40	\$1,500.00	\$1,500.00
10-76-290 Credit Card Processing Fee	\$2,836.91	\$5,251.39	\$3,000.00	\$4,000.00
10-76-481 Fuel Purchase - Jet A	\$17,114.71	\$53,868.33	\$25,000.00	\$30,000.00
10-76-482 Fuel Purchase - 100 LL	\$44,179.52	\$51,507.18	\$40,000.00	\$40,000.00
10-76-483 Airport Concession Expense	\$0.00	\$0.00	\$0.00	\$500.00
10-76-610 Miscellaneous - Airport	\$905.33	\$799.01	\$1,000.00	\$1,000.00
10-76-620 Airport Rehabilitation Grant	\$0.00	\$20,298.80	\$0.00	\$0.00
10-76-621 Aviation Excise Tax	\$0.00	\$0.00	\$0.00	\$0.00
10-76-740 Capital Outlay - Equipment	\$0.00	\$0.00	\$0.00	\$17,500.00
Total Airport	\$81,686.01	\$266,815.58	\$269,300.00	\$118,800.00

Revenue to Remove General Fund Deficit

Total General Fund Expenditures	\$1,093,989.64	\$1,363,175.44	\$1,663,387.97	\$1,739,815.00
Revenues Minus Expenses	\$369,118.38	\$324,520.94	\$0.00	\$0.00

Final Budget 2023-2024

		Prior Year 6/30/2022	Current YTD Actual 6/30/2023	Final Budget 6/30/2023	Proposed Budget 6/30/2024
Water Fund					
<u>Water Fund - Operating Revenue</u>					
51-37-100	Water Sales	\$706,808.29	\$610,374.31	\$750,000.00	\$750,000.00
51-37-200	Water Connection Fees	\$953.55	\$0.00	\$1,000.00	\$1,000.00
51-37-201	Impact Fees	\$4,310.49	\$6,843.41	\$4,500.00	\$4,500.00
51-37-300	Penalties & Forfeitures	\$6,631.01	\$7,101.93	\$6,500.00	\$6,500.00
51-37-400	Grants	\$1,244,706.93	\$435,001.43	\$1,480,681.06	\$523,397.05
51-37-600	Interest - Water Fund	\$4,237.09	\$22,988.47	\$3,000.00	\$20,000.00
51-38-900	Miscellaneous Revenue	\$14,066.42	\$14,975.32	\$20,000.00	\$20,000.00
Total Operating Revenue		\$1,981,713.78	\$1,097,284.87	\$2,265,681.06	\$1,325,397.05
<u>Water Fund - Expenditures</u>					
51-40-110	Salaries & Wages - Foreman	\$61,549.28	\$61,303.66	\$65,102.40	\$79,819.36
51-40-111	Salaries & Wages-Operator A&B	\$43,474.45	\$45,630.13	\$48,600.00	\$62,249.76
51-40-112	Salaries & Wages-Utility Clerk	\$34,438.16	\$37,064.96	\$38,782.80	\$48,656.40
51-40-115	Salaries & Wages - Overtime	\$0.00	\$0.00	\$0.00	\$10,000.00
51-40-130	Benefits - Foreman	\$57,126.26	\$45,408.80	\$47,740.47	\$53,653.90
51-40-131	Benefits - Operator A & B	\$38,184.72	\$39,757.18	\$41,614.09	\$46,930.26
51-40-134	Benefits - Utility Clerk	\$11,756.21	\$25,192.09	\$32,603.12	\$31,114.27
51-40-135	Benefits - Overtime	\$0.00	\$0.00	\$0.00	\$1,000.00
51-40-230	Water Fuel	\$6,067.84	\$4,626.25	\$5,500.00	\$6,500.00
51-40-250	Equipment Supplies & Main.	\$15,254.97	\$14,025.46	\$20,000.00	\$20,000.00
51-40-270	Utilities - Culinary	\$42,266.98	\$39,482.72	\$45,000.00	\$45,000.00
51-40-271	Utilities-Pressure Pump	\$8,753.70	\$15,216.71	\$12,000.00	\$15,500.00
51-40-273	Utilities-Irrigation	\$16,818.65	\$14,639.55	\$25,000.00	\$20,000.00
51-40-274	Utilities-Internet	\$720.00	\$720.00	\$720.00	\$720.00
51-40-280	Telephone - Water	\$1,205.39	\$1,187.54	\$1,300.00	\$1,300.00
51-40-310	Professional/Technical Service	\$2,655.00	\$5,603.00	\$6,400.00	\$6,400.00
51-40-311	Legal and Audit Services	\$4,920.00	\$6,888.00	\$5,000.00	\$5,000.00
51-40-481	Meter Supplies and Maintenance	\$3,846.44	\$267.23	\$4,000.00	\$4,000.00
51-40-510	Travel and Conference	\$1,726.18	\$1,701.01	\$2,000.00	\$2,000.00
51-40-520	Zenner Meter Supplies and Fees	\$0.00	\$0.00	\$4,000.00	\$4,000.00
51-40-610	Miscellaneous Expense	\$5,277.74	\$2,815.60	\$4,000.00	\$4,000.00
51-40-620	SERVLINE Insurance	\$15,165.00	\$13,492.00	\$14,500.00	\$15,500.00
51-40-650	Depreciation	\$78,209.16	\$0.00	\$83,000.00	\$83,000.00
51-40-740	Capitlay Outlay-Equipment	\$1,158.33	\$0.00	\$3,500.00	\$3,500.00
51-40-742	2020 Culinary Water Project	\$0.00	\$750,386.97	\$1,480,681.06	\$523,397.05
51-40-813	Bond 35024 Interest	\$2,970.00	\$1,500.01	\$1,500.00	\$0.00
51-25900	Loan Payable USDA 91/03~2020	-\$775,005.18	-\$747,753.18	\$0.00	\$175,000.00
Total Expenditures		-\$321,460.72	\$379,155.69	\$1,992,543.94	\$1,268,241.00
Revenue Minus Expenditures		\$2,303,174.50	\$718,129.18	\$273,137.12	\$57,156.05

Final Budget 2023-2024

	Prior Year 6/30/2022	Current YTD Actual 6/30/2023	Final Budget 6/30/2023	Proposed Budget 6/30/2024
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Sewer Fund

Sewer Fund - Operating Revenue

52-37-100	Sewer Fees	\$289,128.09	\$266,387.28	\$285,000.00	\$285,000.00
52-37-201	Impact Fees	\$2,885.79	\$2,943.48	\$3,000.00	\$3,000.00
52-37-600	Interest - Sewer Fund	\$1,776.90	\$21,615.77	\$5,000.00	\$30,000.00
52-38-900	Miscellaneous Revenue	\$0.00	\$825.99	\$4,000.00	\$4,000.00
Total Operating Revenue		\$293,790.78	\$291,772.52	\$297,000.00	\$322,000.00

Sewer Fund - Expenditures

52-40-110	Salaries & Wages - Leadman	\$59,468.86	\$59,301.44	\$61,020.00	\$77,217.28
52-40-111	Salaries & Wages-Operator A&B	\$34,586.98	\$36,417.11	\$36,838.80	\$24,899.90
52-40-114	Salaries & Wages-Utility Clerk	\$0.00	\$0.00	\$0.00	\$0.00
52-40-130	Benefits - Operator A & B	\$28,690.91	\$30,061.62	\$31,327.61	\$18,772.10
52-40-131	Benefits - Leadman	\$43,052.69	\$44,220.22	\$46,438.92	\$52,822.33
52-40-230	Fuel - Sewer	\$6,041.86	\$4,626.25	\$5,500.00	\$6,000.00
52-40-250	Equipment Supplies & Main	\$10,055.58	\$10,359.32	\$14,000.00	\$14,000.00
52-40-270	Utilities-Electrical & Gas	\$8,709.86	\$11,906.11	\$8,800.00	\$12,000.00
52-40-280	Telephone - Sewer	\$343.97	\$326.04	\$425.00	\$425.00
52-40-310	Legal and Audit Services	\$4,920.00	\$6,888.00	\$5,000.00	\$5,000.00
52-40-510	Travel and Conference	\$264.00	\$673.65	\$500.00	\$800.00
52-40-610	Miscellaneous Expenses	\$1,792.96	\$1,114.10	\$2,000.00	\$2,000.00
52-40-620	SERVLIN Protection	\$5,409.00	\$5,337.00	\$5,000.00	\$5,500.00
52-40-650	Depreciation	\$64,864.92	\$0.00	\$75,000.00	\$75,000.00
52-40-750	Capital Outlay - Sewer	\$0.00	\$8,625.00	\$2,000.00	\$2,000.00
Total Expenditures		\$247,605.20	\$219,855.86	\$293,850.33	\$296,436.61

Revenue Minus Expenditures	\$46,185.58	\$71,916.66	\$3,149.67	\$25,563.39
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Final Budget 2023-2024

	Prior Year	Current	Final	Proposed
	6/30/2022	YTD Actual	Budget	Budget
	6/30/2022	6/30/2023	6/30/2023	6/30/2024

Debt Service Fund

Debt Service Fund

30-39-100	Transfer from General Fund	\$82,008.00	\$65,174.00	\$82,008.00	\$82,008.00
	Total Operating Revenue	\$82,008.00	\$65,174.00	\$82,008.00	\$82,008.00

Debt Service Fund - Expenditures

30-40-620	SID Bond Principal	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
30-40-621	Bond B1806 Admin Build Payment	\$19,000.00	\$20,000.00	\$19,000.00	\$20,000.00
30-40-622	B1806 Admin Build Interest	\$13,600.00	\$13,219.99	\$12,820.00	\$12,820.00
	Total Expenditures	\$42,600.00	\$43,219.99	\$41,820.00	\$42,820.00

Revenue Minus Expenditures	\$39,408.00	\$21,954.01	\$40,188.00	\$39,188.00
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GL Accounts for Wages and Benefits
FY 2023-2024

		Current Benefit GL	Proposed Wage GL
<i>Permanent Employees</i>			
Monica Seifers	75%	5140134	5140112
	25%	1043134	1043113
Makayla Bealer		1043130	1043110
Lisa Thompson		1043131	1043111
Ben Stewart		5140130	5140110
Derek Griffiths		5240131	5240110
Lance Alger		5140131	5140111
Riley Rose	60%	1070130	1070110
	40%	5240130	5240111
Cynthia Carter		1075130	1075110

Milford City

Fiscal Year 2023-2024

Budget Wish List

Special Meeting April 11, 2023 Notes Included

Special Meeting June 7, 2023 Included

Special Meeting 5/2/2023 included

Completed	Item Description	Est Price	Notes	in Budget	Notes
	Employee Increases				
12%	Cost of Living /Salary Scale Proposal		2023 Cola 8% Short fall 4%	x	Crew has on wish list Wait for raise increase proposal
	Library				
	Fix Door to the west side of library	\$1,000.00		x	1051480
1	Concrete to fill in graveled area between retaining wall and parking lot and Area on the South Side of Library	\$4,000.00	2 Budget FY 2023	x	1051480
1	3 bookshelves to finish kids room	\$1,700.00		x	Take from Treasury
1	Steel Tub for Flowers (2)	\$278.00	size 2'x2'x4'	x	Take from Treasury
	Projects				
	Drainage Master Plan Study		? Prioritize as a 4 FY 22		Consider after WW Project
	Joe Puffers- Fix Drainage		Call Joe Puffer. Makayla talked with Connie and she said it is draining fine and is no longer		
	Streets				
1	Traffic Approaching Sign 300 West/Center Street	\$6,400.00	Complete Landscape Project with AJ- Purchase end cap stone 5/13/21 Property Owner willing to	x	
1	Road Base for Water Leaks and rough winters	\$15,000.00		x	

2	Stop Signs on 700 West (someway to slow down traffic)	\$2,000.00	Budgetted as a 2 FY 2023		Nolan talk to Sherriff - need enforcement
1	Winter Salt	\$1,500.00		x	County will allow us to purchase salt from them
1	Water Way	\$8,000.00	Culdasac	x	Ron Brinkmans to be completed 6/2023-Travis Hatch has bid
1	Sander for 10-Wheeler	\$3000-5000	Budgetted as a 3 FY 2023. Cory suggest state surplus	x	Council prefer 10-wheeler
1	Paint decorative light poles	\$500.00		FY2023	
Remove	Road Base 300 North to Center Street (700 West)	\$2,960.00	Budgetted as a 4 FY 2023		Use Road base budget of 15K budget yearly
Remove	Road Base for 600 W, 700 W and 300 W	\$20,000.00	Budgetted as a 4 FY 2023		Use Road base budget of 15K budget yearly
Sell	Road Base/Crush Asphalt	\$43,000.00	Budgetted as a 1 FY 2023.		Council would like to sale road o mill
Remove	Road Base for Industrial Park Road	\$8,000.00	Budgetted as a 4 FY 2023		
1	Blades for Snow Plows on Pickups (3)~Carbide blades	\$4,500.00		x	
1	Improve 300 West (600 North to Bill Wrights Road): Road Base	\$3,000.00	Budgetted as a 4 FY 2023		Use Road base budget of 15K budget yearly
2	Industrial Park Road		Discussion Item only	City to contact Smithfield and Atkore to discuss the road situation. Committee: Terry, Les, Nolan, Ben and Makayla. Included Mike Yardley-Hold off until next year due to Smithfield Situation	
2	Grind Industrial Road		Budgetted as a 4 FY 2023		
Buildings					
Complete FY 23	Paint old fire house/ repair water line	\$1,000.00	Split cost with Fire Dist	FY 2023	Budgetted FY23 not -Les get bids/Crew fix waterline WO 5/2023
2	Replace Concrete at the Senior Center	\$9,359.00	\$7/Sq ft		Budgetted at 3 FY 2023. Scott looked at the concrete and said there is no hazard at this time.

3	Replace tile flooring at Senior Center	\$12,339.53			Budgetted at 3 FY 2023
1	Metal Building for Mower Storage	\$20,000.00	Going with Container		
1	Storage Container or Shed	\$5,100.00	Contact AAA for pricing-\$5K used \$5100 high cube/	x	Budgetted High Cube \$5100.00
-	Additional Bay at the Maintenance Shed	?			Budgetted at 3 FY 2023
	Water				
	None				
	Sewer				
1	Sewer Project rehab lagoons/ lift stations		CIB Grant Workshop Complete	Project	CASI Report
	Airport				
1	New Beacon	UDOT GRANT	Working with UDOT on this	Grant	UDOT may require separate grant. New Personnell
1	Airport Office Hangar Roof-Install sealant	\$10,000.00		x	
1	Sign for Airport	\$500.00	24" x 36"	x	
1	Concrete around airport office	\$2,500.00		x	
1	Internet Base Fuel Pump Programming	\$5,000.00	Get bid from westtech	x	Westtech 801-266-2545
-	Fuel Measuring Sticks	\$150.00		FY 2023	Purchased FY 2023
	General				
2	Sidewalk Rehabilitation Project	\$5,000.00	Earmark American Rescue Fund for this		Move to FY 2024
1	Mesh Office Chair for Cash Receipting Desk	\$400.00		x	
1	Fire Proof Filing Cabinet	\$2,000.00		x	Need two more cabinets to complete the room
	Pool				

	Replace all of PVC Pipes	?	Meeting with Sharky to discuss needed improvements		Sharky said PVC pipe in good condition and doesn't need to be replaced May 2023
1	Vacuum for Pool	\$3,000.00	Working on bid from Sharky	FY 2023	purchasing FY 2023
1	Non-Slip Mats for Locker Rooms	\$500.00	Purchase FY2023	x	
1	Tarp for Baby Pool	\$2,500.00		x	purchasing FY 2023
1	New Winter Tarp	\$10,000.00		x	purchasing FY 2023
3	New Diving Board	\$6,000.00	Painted and did a non slip to the board		
3	Replace Roof/ Shingles vs. Metal		Go with metal		
3	Install AC Unit		Look into a mini split		
1	Paint Trim Red	\$7,902.80		x	Could use Cap \$
3	Repair brick on pool building				
	Shop				
	Parks				
1	Sign to Memorialize the Water Tank	\$1,000.00		x	
1	New Electrical Boxes at Rec Complex	???	Budgetted as a 3 FY 2023		Talk to A&F for Bids
1	Playground Chips	\$3,800.00	Budget between 100-120 Y to get \$31/yard and free delivery	x	Budgeted \$3800.00 (must buy 120 yds) \$35/yard
2	Safety Lighting at Playground	?	Budgetted as a 3 FY 2023	FY2023	Look into solar
1	Replace fencing at Pav/Rec Complex	\$5,000.00	Budget \$5 k per year until complete	x	
1	Trees Maintenance	\$3000/year	Removal \$750 per tree. Trim and Clean up \$175 per tree	x	
1-2	Asphalt Road Base Around Pavilion	\$16,680.00	Asphalt-get bids		
1-2	Asphalt Road Base Area at Rec Complex Parking Area	\$21,168.00	Asphalt-get bids		Cut FY 2023 Special Meeting 6/7/2023
3	Cemetery Gates for man gates	\$610.00	Look into drive gate FY 2023 if needed Budgetted as a 3 FY 2023		
1	Repair shed at Caboose Park-Roof and siding	\$2,500.00	Shed is used for Christmas Light Storage	x	

1	Replace Sidewalk at old pool park		? Take out-plant grass	FY2023	
	Equipment				
1	Update Logo on Equipment/Vehicles-Safety tape on back	\$500.00	Testing magnet	FY2023	Get Vinyl
1	Tires for 10- Wheeler	\$1,500.00		x	
4	Small Vehicle/Car	\$15,000.00	Prioritize #4 FY 23		
See Equipment Sheet Attached for Large Equipt					
	Golf				
1	Crack Seal Golf Course Parking Lot	\$5,161.96	Nolan suggested Chip Seal-Get bid from Spencer	x	Complete with Street Maint in July 2023
1	Fairway Mower ordered from Turf Equipt	\$65,000.00	Keep machine on order	x	
2	Trim Trees at Golf Course		include in Maint Tree \$3000.00	x	
1	8'x8' Shed for Storage	\$2,000.00	Pricing from Costco \$1772.00	x	
	Recreation				
1	Pickleball Court	\$1,500.00	Use Capital Improvement Rec Funds	x	NO Mou with BCSD
4	Driving Range at Golf Course (Pole from Beaver City)	\$400.00	Work with Golf Assoc. Budgetted at a 3 FY 2023		Vending Machine for balls and netting 25' tall. Beaver will not charge for poles. Need to determine cost, location and does the golfers want it.
	Community Dumpster				
Remove	Trailer for Community Dumpster		Budgetted at 5 FY 2023		Program done 5/5/23
Remove	Install netting and poles around community dumpster	\$2,000.00	Budgetted at 3 FY 2023		Program done 5/5/23
	Other Items Discuss:				
1	Library Power Upgrade for conduit-Southside		Budgetted as a 3 fy 2023		Christmas Lighting Project-Get plan/bid
5	Walking Path		Budgetted as a 5 fy 2023		
4	Landscape around maintenance shed with desert landscaping		Budgetted as a 4 fy 2023		

	Park Improvements				
	Fencing at all Parks		Budget \$10000 for Cap Rec Improvements and then \$10,000 for park improvements-Do annually		
	Fountain needs to be rehabbed				
	Rock Area at Caboose Park				
	Stain Fence at Caboose Park				
	Flower at Veterans Park				
	Rock/Red Dirt at Veterans Park				
	New Dripper System at Veterans Park				
	Removal of Grass around pool area-Concrete				
1	Other park maintenance with above items	\$5,000.00		x	
1	Historial Park -Rehab	\$5,000.00		x	

Milford City

Equipment Wish List FY2023-2024

Council Priorized FY 23	Notes	Foreman Priorized Fy 23	Equipment Type	Cost	In Budget	Notes
		1	10 Wheeler Dump Truck	\$200-225,000		
	Fire Dist will donate truck to city- crew will have to plumb truck for city operations	4	Water Truck	\$96,000 Used	x	FY 2023: Les will donate a scide pump Ford 460 Engine w/ Puimp. Les, Nolan and Ben to look into Truck and Water Tank
		3	Roller	\$38,500		
		2	1-Ton Dump Truck	\$50-60,000		

Milford City

Fiscal Year 2023-2024

Street Improvement List

Completed	Streets	Est Price	Notes	in Budget	Notes
1	700 West from Center Street to 300 North				Budgetted 1 FY 23
1	100 West from 400 North to 500 North-Apartments				Budgetted 1 FY 23
2	500 North from 100 East (Russell Rose)				Budgetted 2 FY 23
1	600 West from 600 South to 800 South (Wiseman/Maycock)				Budgetted 1 FY 23
2	800 South from 500-700 West				Budgetted 2 FY 23
2	600 North from Main to 300 West (City Shop)				Budgetted 2 FY 23

Budget \$43000 for crushing road o mill and then improve roads with it.

Ben has concerns with using road-o-mill. He feels that we will find ourself into the same situation as the Industrial Park.

Sale Road-O-Mill FY 2024



MILFORD CITY, A Municipal Corporation

RESOLUTION NO. 9-2023

**A RESOLUTION OF THE CITY COUNCIL
OF MILFORD CITY, UTAH**

**ADJUSTING COMPENSATION AND SALARIES
FY 2023-2024**

WHEREAS, the City of Milford hereby adjusts the compensation and salaries for the officers and employees of Milford City as set below, and;

1. Mayor	\$ 7,200.00 per year payable monthly
2. Council Member	\$ 4,800.00 per year payable monthly
3. City Administrator/Treasurer	\$76,252.80 per year payable bi-weekly
4. City Recorder	\$64,875.20 per year payable bi-weekly
5. City Administrative Assistant	\$57,720.00 per year payable bi-weekly
6. City Foreman**	\$79,819.36 per year payable bi-weekly
7. City Leadman**	\$77,217.28 per year payable bi-weekly
8. City Crew Operator B**	\$62,249.76 per year payable bi-weekly
9. City Crew Operator A**	\$62,249.76 per year payable bi-weekly
10. Attorney (Retainer)	\$ 6,000.00 per year payable monthly

**These annual wages include the Compensation of Overtime for Weekend Watch

NOW THEREFORE, BE IT RESOLVED, that the City Council of Milford, Utah does hereby Adjust City of Milford Compensation and Salaries.

Passed by the City Council of Milford, Utah this 28th day of June, 2023 by the following vote:

Ayes: _____

Absent: _____

Nays: _____

Milford City

By: _____
Nolan Davis, Mayor

Attest:

Monica D. Seifers, City Recorder

MILFORD CITY, A Municipal Corporation

RESOLUTION NO. 10-2023

A RESOLUTION AMENDING RESOLUTION NO. 10-2022 ADOPTING BUDGETS AND APPROPRIATING FUNDS AND CONVERTING EXPENDITURES FOR THE MAINTENANCE AND OPERATION OF THE VARIOUS FUNDS OF THE CITY OF MILFORD FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023.

BE IT RESOLVED by the City Council of the City of Milford.

That in accordance with the Uniform Fiscal Procedures Act for Utah Cities, Section 10-6-101 through 159, Utah Code Annotated, as amended, 1953, the budget previously adopted for the City of Milford for fiscal year July 1, 2022 to June 30, 2023 is hereby amended and the amounts appropriated out of the City Treasury from estimated revenues for the purposes hereinafter set out for the year ending June 30, 2023 are amended in accordance with the following fund budgets.

(See attached sheets for various fund budgets)

Section 2. Effective Date. This Resolution shall take effect immediately upon passage.

Passed by a vote of at least two-thirds of the governing body of the City Council of Milford, Utah this 28th day of June, 2023 by the following vote:

Ayes: _____ Nays: _____

Absent: _____

Milford City

By: _____

Nolan Davis, Mayor

Attest:

Monica D. Seifers, City Recorder