

A scenic landscape photograph of a lake at sunset. The sky is a mix of blue, purple, and orange, with soft clouds. The sun is low on the horizon, casting a golden glow over the water. In the background, there are dark, snow-capped mountains. The water in the foreground is dark with gentle ripples, reflecting the light from the sky.

HYRUM CITY CORPORATION

OPERATING BUDGETS
FISCAL YEAR
2024-25

HYRUM CITY CORPORATION

PROPOSED

ANNUAL OPERATING BUDGETS

FISCAL YEAR

2024-25

PREPARED &
PRESENTED BY:

STEPHANIE MILLER
MAYOR

HYRUM CITY
PROPOSED OPERATING BUDGETS
GENERAL, ENTERPRISE, AND SPECIAL FUNDS
2024-25
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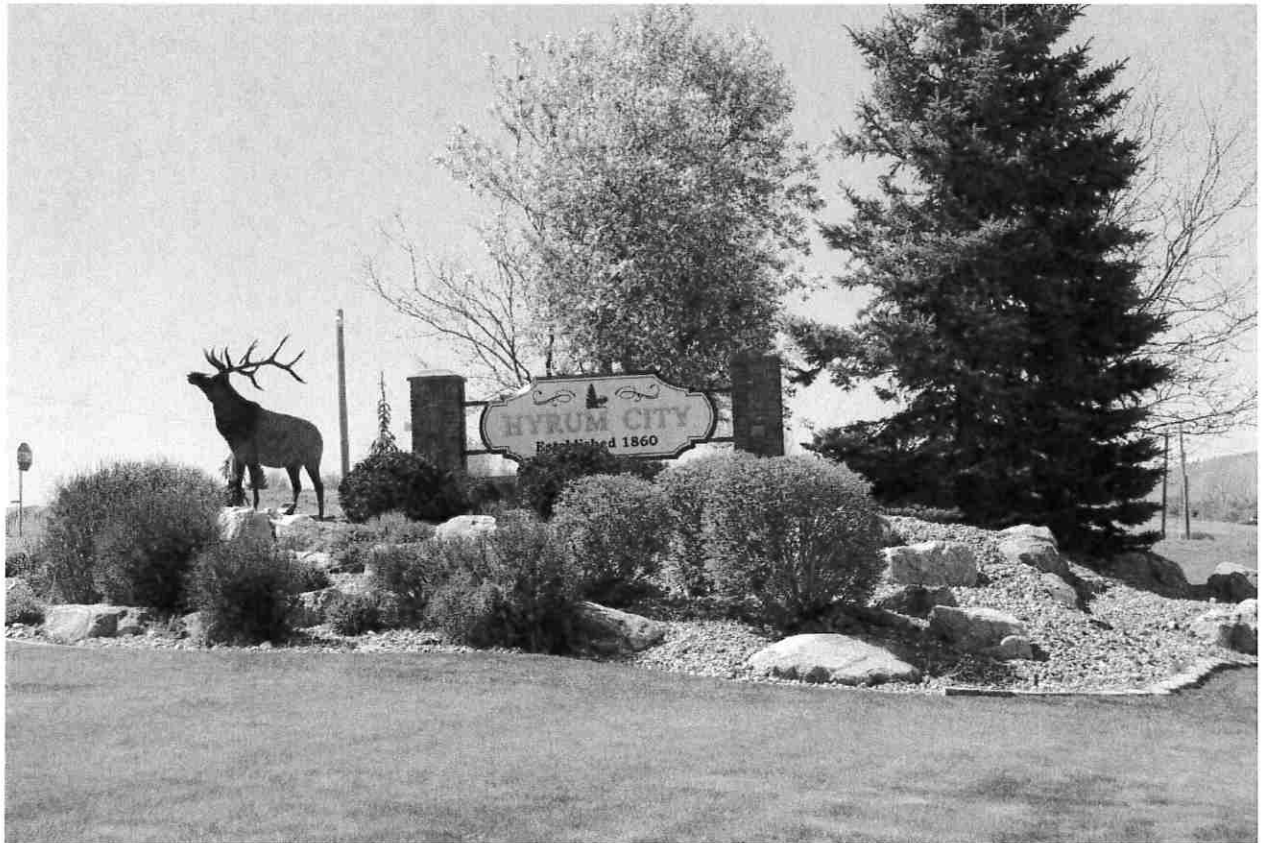
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HYRUM CITY CORPORATION

COMMUNITY PROFILE



HYRUM CITY CORPORATION COMMUNITY PROFILE

Hyrum City was settled by Mormon Pioneers in 1860. Named for the brother of Joseph Smith, Hyrum was built at a time when local leaders envisioned a neighboring city in the area now known as "College Ward" which would be called "Joseph."

For many years, Hyrum's population remained stable at 1,700 people. Then, following a growth spurt in the early 1970's, Hyrum leveled off at 3,900. Over the next 40 years, the population inched upward until an influx of people from outside the valley created a need for new housing. New figures estimate 2022 population at 10,594.



Surrounded by farms and countryside, Hyrum remains a rural community in nature. Its chief employer is JBS Swift (formerly known as E.A. Miller, Inc.), a meat packing plant with approximately 1,500 employees.

People list the rural atmosphere high among the chief reasons why they locate in Hyrum. Quiet neighborhoods with a blending of country living mixed with urban convenience make Hyrum an ideal community in many ways.

Those who do not work at JBS Swift, West Point Dairy, or in any one of the city's 200 other businesses (divided between commercial and home locations), find employment with Cache County School District, Utah State University, or commute to Thiokol, Autoliv, nearby Logan for work.

Hyrum offers ample land zoned for commercial or industrial uses. The Blacksmith Fork Industrial Park, a 79-acre site east of the city, is home to a number of businesses, including Mountain Fiber Insulation and Recycling, Timber wolf

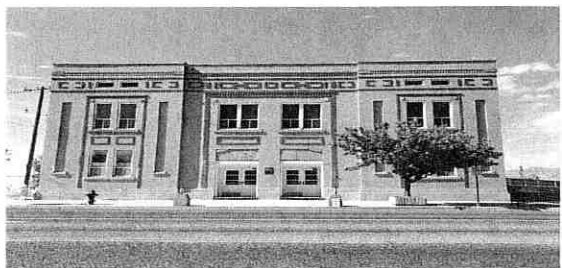
Cabinet, Royal Dog Boarding, Hyrum Self Storage, Artistic Metal Works, Smitty's Automotive & Sales, Top Shed, LJ Millworks, On Automotive, Cedar Valley Transport. The Blacksmith Fork Subdivision has completed its infrastructure and provides additional industrial and commercial business space. There are many new subdivisions and a lot of residential growth.



Hyrum City offers many recreational opportunities through its own parks and facilities including group picnic areas on the City Square and AJ Park and the Canyon Lodge in Blacksmith Fork Canyon. In addition, the state owns and operates the Hardware Ranch elk preserve and the Hyrum State Park, which has boating and camping facilities, adjacent to Hyrum Dam. The state park draws people from a wide area for fishing, swimming, and other water sports and activities.

Blacksmith Fork River provides some of the best fishing in the state and the canyon includes four Forest Service campgrounds in addition to city camping areas up Left Hand that has recently been expanded, at the CCC Camp, and near the hydroelectric plant.

The hydroelectric generator, located 11 miles up Blacksmith Fork Canyon, forms the foundation of the city's municipal electric utility and offers recreational opportunities in park facilities located on the river by the plant.



Other public buildings and facilities include the Elite Hall, with one of Utah's few remaining spring-loaded dance floors, the Civic Center, with its attractive multi-purpose room, and the city's rodeo arena located on the East Park complex.

The Senior Citizen Center provides weekday activities (9 a.m. to 2 p.m.) for seniors from Hyrum and surrounding communities.

The Library is located at 50 West Main and provides an attractive setting for individuals and families to enjoy reading and other educational experiences.

The Museum is located in the basement of the City Office and provides many historical and educational activities for all ages.



Hyrum City is widely known for its annual 4th of July celebration

complete with fireworks, rodeo, and parade. Hyrum's Star Spangled Week provides old-fashioned fun and entertainment for people of all ages.

Medical, dental and chiropractic services are available in Hyrum and the community provides a wide range of municipal services including culinary and secondary water, wastewater collection and treatment, electricity, fire protection, emergency medical technicians, parks and recreation programs, library and other cultural opportunities. Law enforcement, ambulance service, mosquito abatement building inspection, are contracted out. Recycling and solid waste collection are provided through contracts with Waste Management.

Community leaders continue to provide for continued, orderly growth, both commercial and residential, through a revised general plan and appropriate zoning.

HYRUM CITY, UTAH

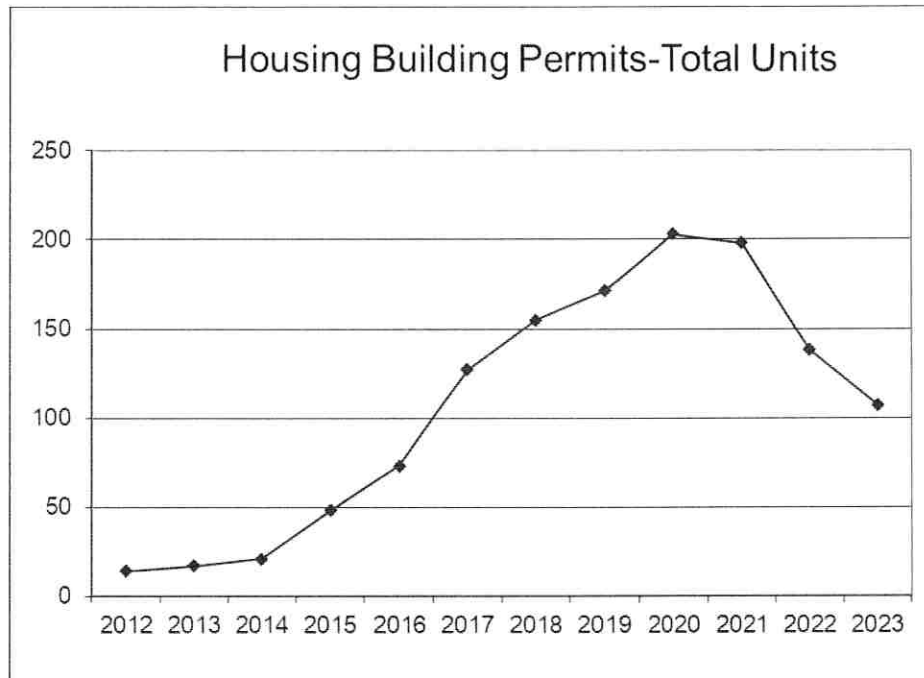
Date of settlement	April 6, 1860
Date of incorporation	February 10, 1870
Population estimate	10,594
Form of government	Traditional
Area	5.99 Square miles
Elevation	4,750
Miles of streets	56.21
Fire protection:	
Number of stations	1
Number of Full Time	2
Number of firemen and officers	37 Volunteers
First responders:	18 Volunteers
Police protection	Contract with Cache County
Schools:	
Lincoln Elementary	
Number of classrooms	31
Number of teachers	38
Number of students	563
Canyon Elementary	
Number of classrooms	32
Number of teachers	40
Number of students	774
South Cache 8-9 Center	
Number of classrooms	50
Number of teachers	54
Number of students	1,060
Mountain Crest High School	
Number of classrooms	80
Number of teachers	75
Number of students	1,545
Municipal water department:	
Number of connections	4,040
Annual consumption in gallons	1,093,474,000
Miles of water mains	92.78
Wells	3
Springs	4
Storage capacity: 3 Reservoirs	5,000,000 Gallons
Municipal sewer department:	
Number of connections	3,815
Miles of sewer lines	59.08
Treatment plants	1 Mechanical
Lift stations	6

HYRUM CITY, UTAH

Municipal electric department:	
Number of connections	3,565
Annual consumption in kilowatt hrs	109,033,128
Miles of distribution lines	102.15
Power sources:	Hyrum City Hydroelectric Plant
	San Juan Plant
	Colorado River Storage Project
	Intermountain Power Project
	Hunter II Power Plant
	Nebo Power Project
	Pleasant Valley Wind Project
	Horse Butte Wind Project
	Richmond Irrigation Hydro
	Gas Generation Plant
Municipal irrigation department:	
Number of connections	2,654
Annual consumption in acre feet	3,896 acre feet
Miles of distribution lines	48.93
Water Sources:	
Wells	1
Water shares	3,278
Water Reuse Plant	1
Municipal storm water department	
Number of connections	3,772
Solid waste and disposal department	Contract with Waste Management
Public buildings:	Civic Center
	Elite Hall
	Senior Citizen Center
	Canyon Lodge
	Library/Museum
Public parks:	East Park
	Pride Park
	City Square
	Soccer Fields
	CCC Camp
	Left Hand Property
	Canyon Park
	AJ's Park
	Canyon Campground
	Salt Hollow
	Blacksmith Fork
	West Park (Construction phase)

COMMUNITY GROWTH 2024-25

This chart graphs new single family residences including town homes constructed between 2012 and 2023:



There have been 10 town home units built in 2023 compared to 67 in 2020. The construction of townhomes increased significantly starting in 2017 but recent numbers have declined. This decrease in permits may be due to higher interest rates and higher building cost.

The total number of permits for each category for 2018 through 2023 is as follows:

	2018	2019	2020	2021	2022	2023
Single family homes	80	94	124	174	122	97
Townhouse-total units	75	77	67	24	16	10
Multi-family housing	0		12			
Residential-additions/garages/sheds	37	62	45	80	67	42
New commercial construction	4	10	7	4	6	4
Commercial remodel/additions	5	3	8	3	6	3
Solar	4	5	5	13	56	41
Totals	205	251	268	298	273	197

Approved residential subdivisions under construction are listed with their remaining lots. April 1, 2023 there was 167. As of April 1, 2024 there are 128 lots in the following approved subdivisions:

**COMMUNITY GROWTH
2024-25
(CONTINUED)**

Auburn Hills (Ph 7B)	2	Mt. Sterling Farms (Ph 4)	6
Canyon Estates (Ph 4)	1	Mountain View South (Ph3)	2
Canyon Estates (Ph 5)	13	Mountain View South (Ph 4)	17
Canyon Estates (Ph 6)	12	Mountain View South (Ph 5)	24
Hidden Valley (Ph 1)	2	Rolling Hills (Ph 10)	3
Hidden Valley (Ph 2)	14	Rolling Hills (Ph 11)	1
Industrial Park	8	Scenic Mt.	21
Little Bear Creek (Ph 2)	2		

Additional residential subdivisions that have been approved or are in the infrastructure/construction phase are: Canyon Estates (Phase 6), Harvest Valley Court (retirement community) and Savage Subdivision.



HYRUM CITY CORPORATION

ORGANIZATION

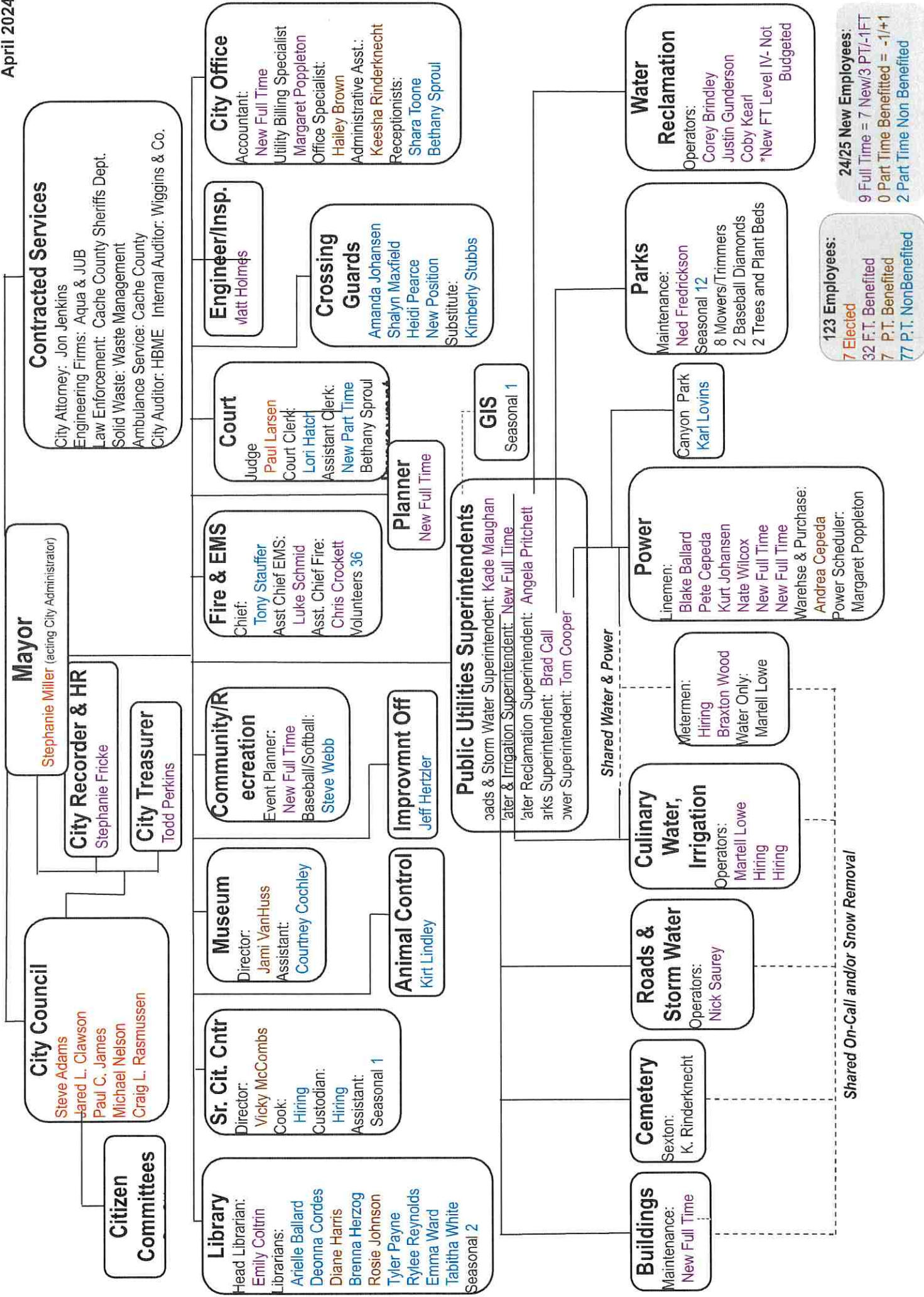


**HYRUM CITY CORPORATION
ORGANIZATION
FISCAL YEAR 2024-25**

MAYOR		<u>FROM:</u>	<u>TO:</u>
Stephanie Miller		1-1-2022	1-1-2026
COUNCILMEMBERS			
Stephen G. Adams		1-1-2024	1-1-2028
Jared L. Clawson		1-1-2022	1-1-2026
Paul C. James		1-1-2022	1-1-2026
Michael Nelson		1-1-2024	1-1-2028
Craig L. Rasmussen		1-1-2024	1-1-2028
CITY ADMINISTRATOR			
Stephanie Miller			
CITY RECORDER			
Stephanie Fricke			
CITY TREASURER			
Todd Perkins			
CITY ENGINEER / ZONING ADMINISTRATOR			
Matt Holmes			
JUSTICE OF THE PEACE			
Paul Larsen			
DEPARTMENT HEADS			
Animal Control	Kirt Lindley		
Cemetery Sexton	Keesha Rinderknecht		
Electrical Superintendent	Tom Cooper		
Fire Chief	Tony Stauffer		
Librarian	Emily Coltrin		
Museum Director	Jami Van Huss		
Parks Superintendent	Brad Call		
Senior Citizens Director	Vicky McCombs		
Wastewater Superintendent	Angela Pritchett		
Water/Roads Superintendent	Kade Maughan		

HYRUM CITY ORGANIZATION CHART

April 2024



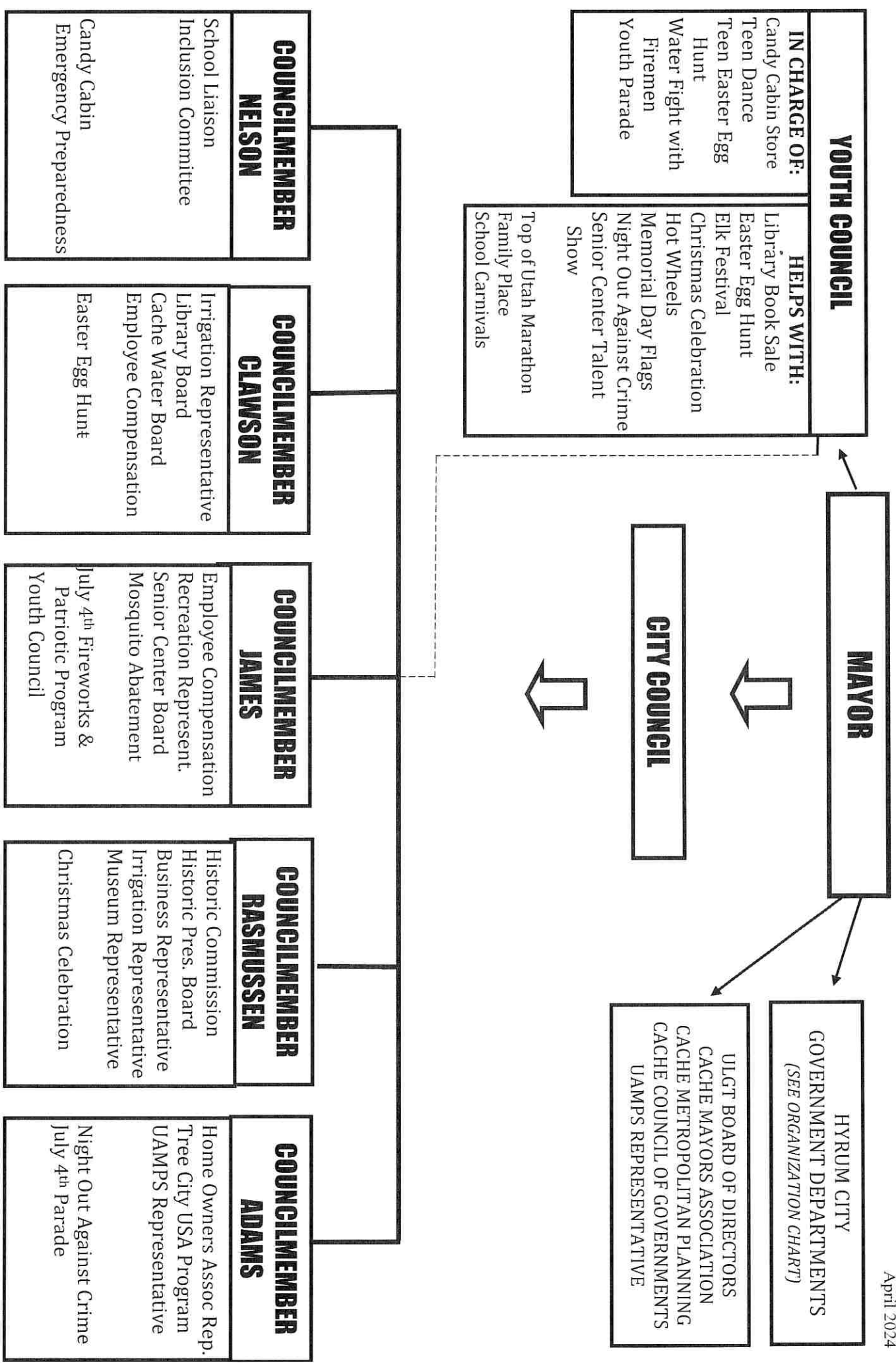
123 Employees:
 7 Elected
 32 F.T. Benefited
 7 P.T. Benefited
 77 P.T. NonBenefited

24/25 New Employees:
 9 Full Time = 7 New/3 PT/-1FT
 0 Part Time Benefited = -1/+1
 2 Part Time Non Benefited

Shared On-Call and/or Snow Removal

HYRUM CITY COUNCIL ASSIGNMENTS & CITIZEN COMMITTEES

April 2024



YOUTH COUNCIL

IN CHARGE OF:

- Candy Cabin Store
- Teen Dance
- Teen Easter Egg Hunt
- Water Fight with Firemen
- Youth Parade

HELPS WITH:

- Library Book Sale
- Easter Egg Hunt
- Elk Festival
- Christmas Celebration
- Hot Wheels
- Memorial Day Flags
- Night Out Against Crime
- Senior Center Talent Show
- Top of Utah Marathon
- Family Place
- School Carnivals

MAYOR

CITY COUNCIL

HYRUM CITY
GOVERNMENT DEPARTMENTS
(SEE ORGANIZATION CHART)

ULGT BOARD OF DIRECTORS
CACHE MAYORS ASSOCIATION
CACHE METROPOLITAN PLANNING
CACHE COUNCIL OF GOVERNMENTS
UAMPS REPRESENTATIVE

COUNCILMEMBER NELSON

- School Liaison
- Inclusion Committee
- Candy Cabin
- Emergency Preparedness

COUNCILMEMBER CLAWSON

- Irrigation Representative
- Library Board
- Cache Water Board
- Employee Compensation
- Easter Egg Hunt

COUNCILMEMBER JAMES

- Employee Compensation
- Recreation Represent.
- Senior Center Board
- Mosquito Abatement
- July 4th Fireworks & Patriotic Program
- Youth Council

COUNCILMEMBER RASMUSSEN

- Historic Commission
- Historic Pres. Board
- Business Representative
- Irrigation Representative
- Museum Representative
- Christmas Celebration

COUNCILMEMBER ADAMS

- Home Owners Assoc Rep.
- Tree City USA Program
- UAMPS Representative
- Night Out Against Crime
- July 4th Parade

HYRUM CITY CORPORATION

BUDGET

MESSAGE & SUMMARY

FISCAL YEAR

2024-25

HYRUM CITY CORPORATION
OPERATING BUDGETS
FISCAL YEAR 2024-25
EXECUTIVE SUMMARY

To the City Council and the Citizens of Hyrum City:

While serving as your Mayor, I have seen countless hours of service given to others. Our planning commission, museum board, senior citizen board, library board, youth council advisors and youth council all voluntarily serve our community. Hyrum's Volunteer Fire Department & First Responders train tirelessly at no cost to our citizens and are only paid when they respond to an event or call. Boy & Girl Scout leaders volunteer to teach good citizenship to the youth in our community. Parents volunteer at our local schools as well as coach our youth in sports. Many of you look out for your neighbors and give service to them as well. There are many who give of their time and money for the benefit of others. Thanks to all of you for the things you do that make Hyrum a great place to live!

Significant projects completed this past year include: skateboard park, park at the top of the Blacksmith Fork Canyon Trail, power system upgrades including the West Point substation and work on the 46KV line, a gas generation plant was completed, installation of new water meters, storm water sumps on Rosewood, Glenwood & Canyon View Drive, six new pickle ball courts, new playground equipment at Salt Hollow & Blacksmith Fork Parks, cemetery restrooms completed, more steel water lines replaced, paint removal on the outside of the Elite Hall, 300 South sidewalk from 400 East – Center Street, head gates & drying beds at the sewer plant, and an electric rate study.

The County and fifteen local municipalities joined together and formed the Cache Waste Consortium. During that process, Providence, Richmond, Smithfield, Lewiston and Cornish decided to withdraw and do something on their own. There were four companies that submitted bids. In January, it was agreed to begin negotiations with Waste Management. Negotiations were made by county officials and mayors of the participating municipalities, and a contract was signed. Waste Management began picking up garbage on October 1st. Waste Management has established a business site in Cache County.

We are so blessed to live in this country! We are the most liberated, most prosperous, and most blessed people on the face of the earth. I have a deep love for our country! I love to see the American flag! My hearts swells within me when I see others stop what they are doing and place their hands over their hearts as the flag is being raised. For many years my family and I helped the American Legion post flags for Memorial Day on the graves of veterans in the Hyrum City Cemetery. I feel a deep respect for those who have served and are currently serving our country! I feel a deep respect for their families! A good citizen loves

EXECUTIVE SUMMARY (CONTINUED)**FISCAL YEAR 2024-25**

his or her country and shows patriotism. A good citizen shows courtesy and respect for the rights of others. A good citizen has tolerance. A good citizen has accountability. A good citizen has moral courage. A good citizen has responsibility. Citizenship improves the lives of your family, friends, neighbors, and community. The democracy that governs us is a "government of the people, by the people, and for the people". It is up to us, as the people, to stand with her. We, the people, are a powerfully united entity.

* * * * *

Stephanie Miller
Mayor



May 2, 2024

**COMBINED GENERAL & ENTERPRISE FUNDS
REVENUE & EXPENDITURE SUMMARY
2024-25
REVENUES**

	2024	2024	2025	PERCENT
	PROPOSED	PROJECTED	PROPOSED	INCREASE/ DECREASE
FUND	BUDGET	REVENUES	BUDGET	
GENERAL	8,846,400	7,948,369	9,726,330	9.95%
CAPITAL PROJECTS	2,618,800	456,055	1,719,000	-34.36%
WATER	1,897,340	1,900,017	2,029,640	6.97%
SEWER	2,572,860	2,761,721	2,837,800	10.30%
ELECTRIC	15,002,200	13,899,837	15,183,700	1.21%
IRRIGATION	1,828,032	982,798	1,329,000	-27.30%
STORM WATER	374,000	411,605	440,500	17.78%
TOTALS	33,139,632	28,360,402	33,265,970	0.38%

EXPENDITURES

	2024	2025	2025	PERCENT
	PROPOSED	PROJECTED	PROPOSED	INCREASE/ DECREASE
FUND	BUDGET	EXPENDITURES	BUDGET	
GENERAL	8,846,400	7,295,191	9,726,330	9.95%
CAPITAL PROJECTS	2,618,800	1,182,845	1,719,000	-34.36%
WATER	2,583,720	2,856,588	3,689,570	42.80%
SEWER	2,937,850	1,870,281	3,390,050	15.39%
ELECTRIC	14,997,500	12,617,249	15,131,950	0.90%
IRRIGATION	1,818,950	933,682	1,790,450	-1.57%
STORM WATER	534,100	234,017	784,405	46.86%
TOTALS	34,337,320	26,989,853	36,231,755	5.52%

HYRUM CITY 2024-25 EXPENDITURE HISTORY

The following charts show the history of actual expenditures (projected for 2024 and budgeted for 2025). Since the necessity for capital expenditures fluctuates from year to year, these charts

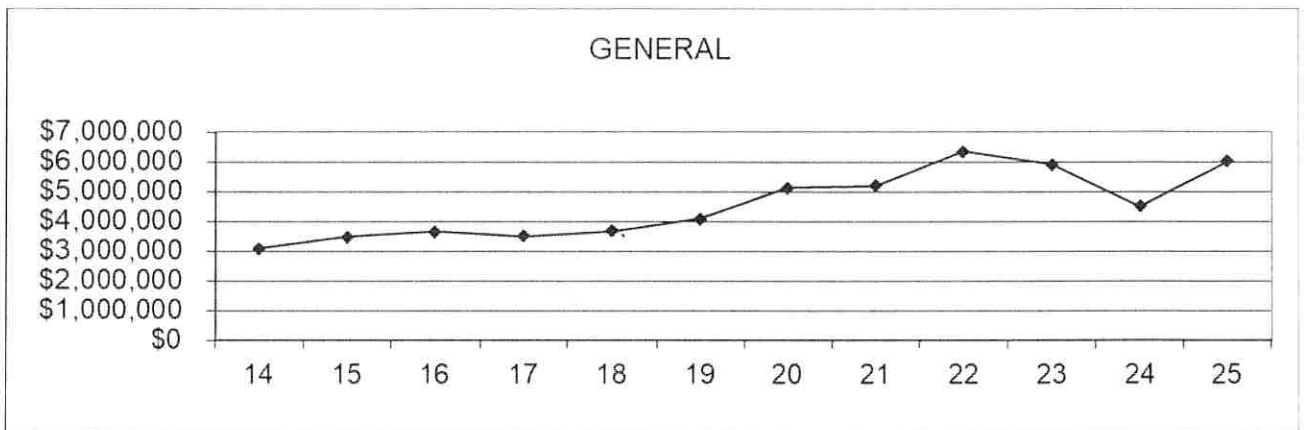
indicate ongoing operational expenses and do not include any capital outlay for equipment, buildings, special projects, or land.

GENERAL FUND

Expenditures in the general fund continue to rise as the population of Hyrum grows and expanded services are provided to the residents.

The increases in 2020-21 is from CARES act expenditures EMS contract and the mass transit tax. Transfers were made to the Debt Service fund to pay off the library in 2016 and 2017. Nothing is budgeted to transfer to the Capital project fund. As transfers and federal funding go away it decreases the operational expenditures. Less subdivisions and building permits are budgeted for 2023-24. The increase in 2024-25 is mainly due to additional employees, inflation including utilities and insurance.

2021 reflects an increase due to CARES act expenditures, the new EMS contract and transfers to the Capital Project Fund. We are transferring more starting in 2018-19 to the Capital Projects fund to construct the fire station, Blacksmith fork Trail. In 2022-23 The transfer is for Blacksmith Fork Park and the West Park.

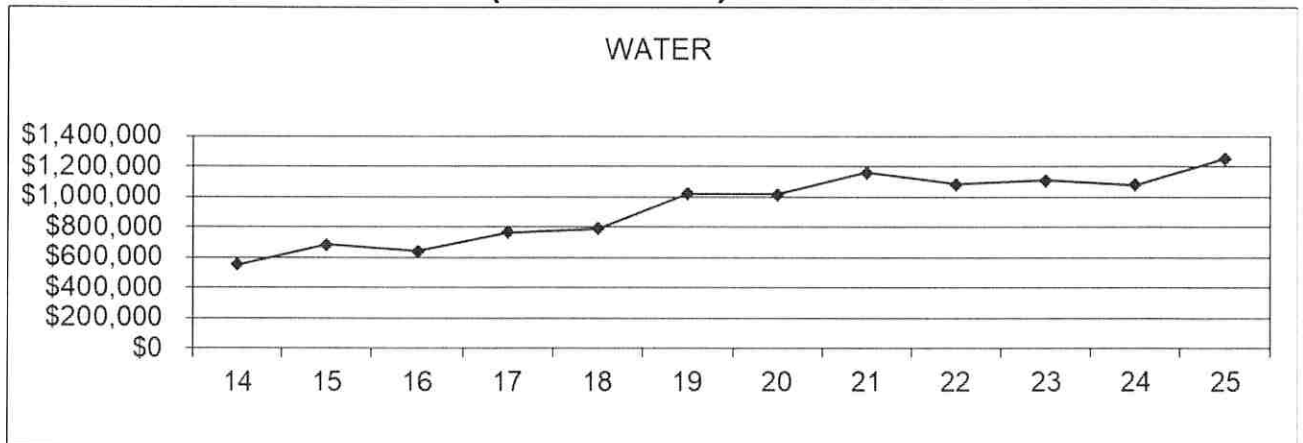


WATER FUND

Maintenance of the distribution system has steadily increased as infrastructure ages and the system expands with additional development projects. Expenditures for professional services, utility costs and maintenance continue to increase the budgeted amounts. Starting in 2010 re-payment of the 2 Million gallon

reservoir bond were included; No transfers to the General Fund have been done since 2016 and no transfer is budgeted for 2024-25; but money is budgeted for new meters. The increase in 2024-25 in expenditures is mainly because of new employees being added and insurance is up across the board.

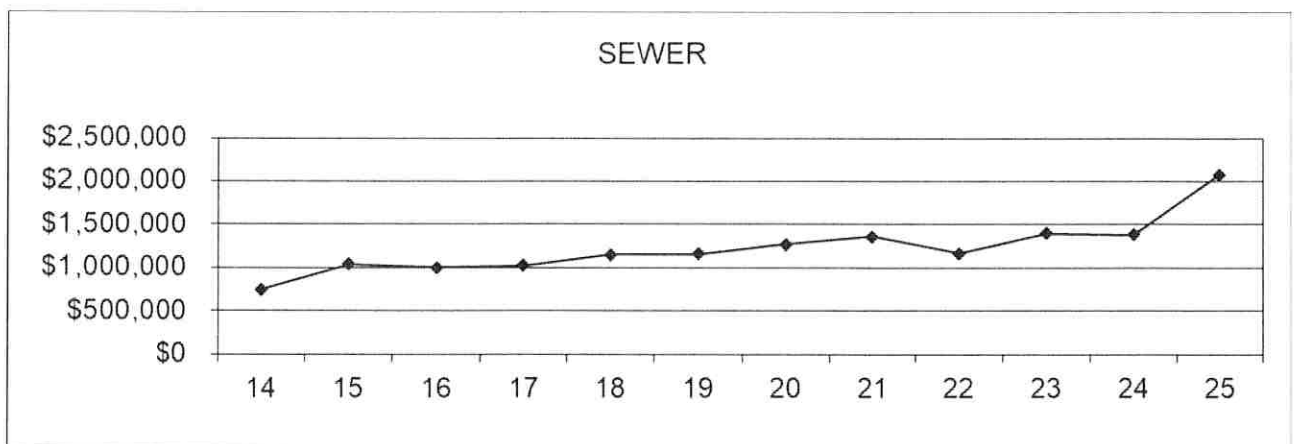
**HYRUM CITY
2024-25
EXPENDITURE HISTORY
(CONTINUED)**



SEWER FUND

A concerted effort is being made to curtail any increase in costs for utilities and chemicals. In 2012 the increase is due to repayment of a bond on a water recycling project. The water recycling project will reduce the cost of treatment chemicals. The sharp increase starting in 2015 is due to large number of plates being purchased to continue running the plant. The increase in 2016-17 is due to paying off the water recycling bond, for the purchase of new replacement plates and additional pumping/treatment cost from a very wet year. With the new upgrades plates will not need to be replaced. As the plant ages chemical cost and plate cost steadily

increase with the capital improvements completed to the plant we are hoping some of these cost will decrease with efficiency. The increase from 2020 to 2021 is because of the chemical T-Floc that is keeping the plant running efficiently while the plant received its much needed upgrade. In 2021-22 includes paying off the original WWTP bond and starting the new WWTP upgrade bond. 2024-25 increased due to the collection and treatment master plans and additional money spent in the collection side as we split out collection and treatment when Millville sends product. Utilities have also increased.

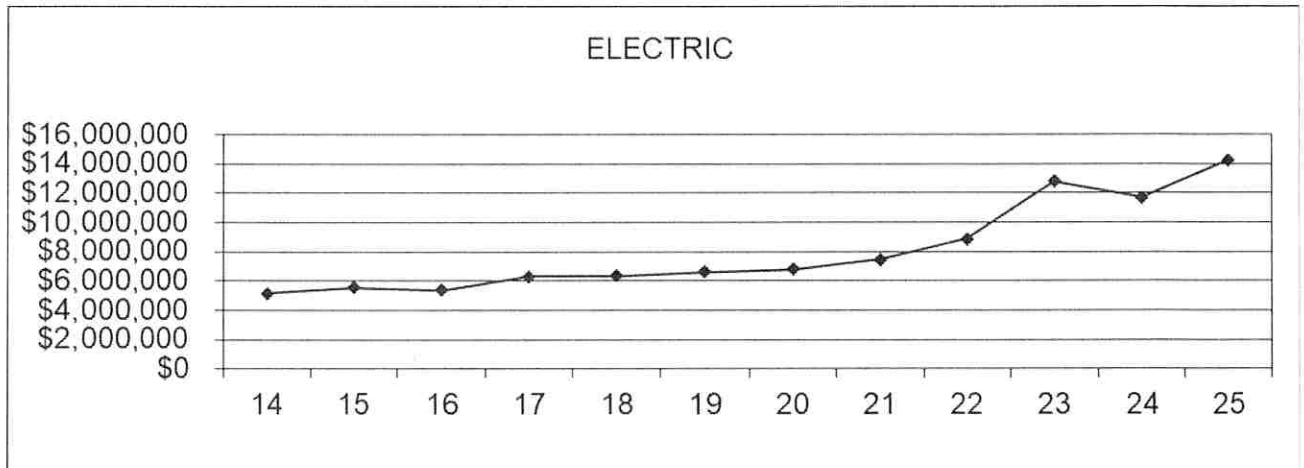


**HYRUM CITY
2024-25
EXPENDITURE HISTORY
(CONTINUED)**

ELECTRIC FUND

Demand for electricity continues to increase and power purchase costs have fluctuated so much the last year. A rate increase was passed by the council in 2023 along with the PPAC. An increasing population including additional air conditioning and other electrical requirements in new homes also contributes to the steady operational increases. JBS new plant is on line and contributes to additional power needing to be purchased as well as Kilgore and the addition to West Point Dairy plant. The new metering system is now installed and

contributed to the increases in 2017 and 18. 2012 a small decrease is due to no transfer to the General Fund. No transfer to the General Fund is budgeted for 2024-25. The spike in 2020-23 is due to many new homes/subdivision, increased inventory, increased cost to purchase materials with long lead times and huge spikes in power purchase prices. The temp generators also increased operating cost. In 2024-25 new employees are being added and the gas generation plant bond will start being paid.

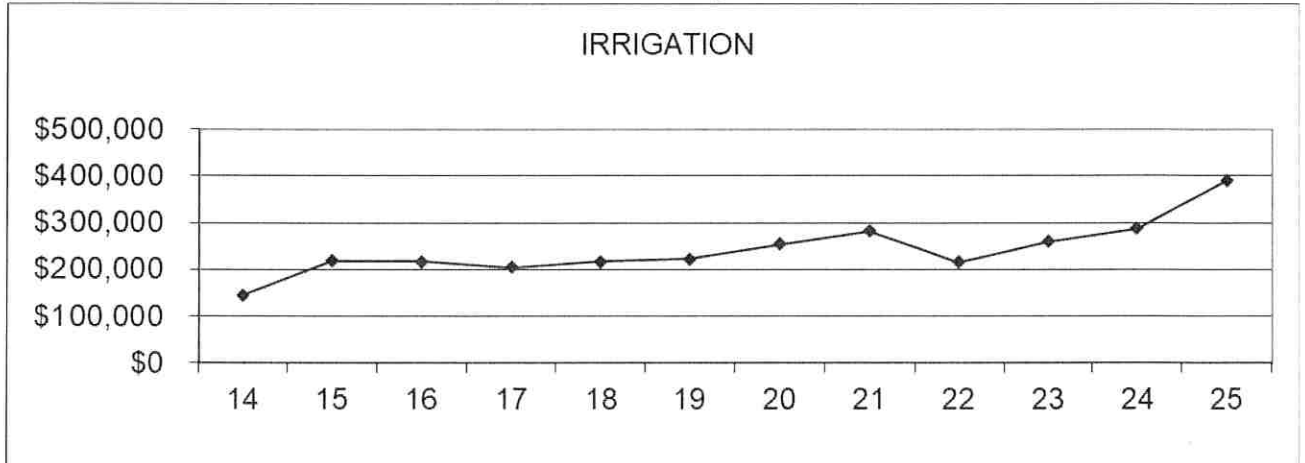


IRRIGATION FUND

Expenditures in this fund have remained fairly consistent over the last several years with slight increases for utility and personnel costs. 2012 and 2013 show a decrease because of an employee leaving

and not being replaced. Additional employees were added in 2014. A budgeted increase for 2024-25 is for additional employees and irrigation assessments continue to rise.

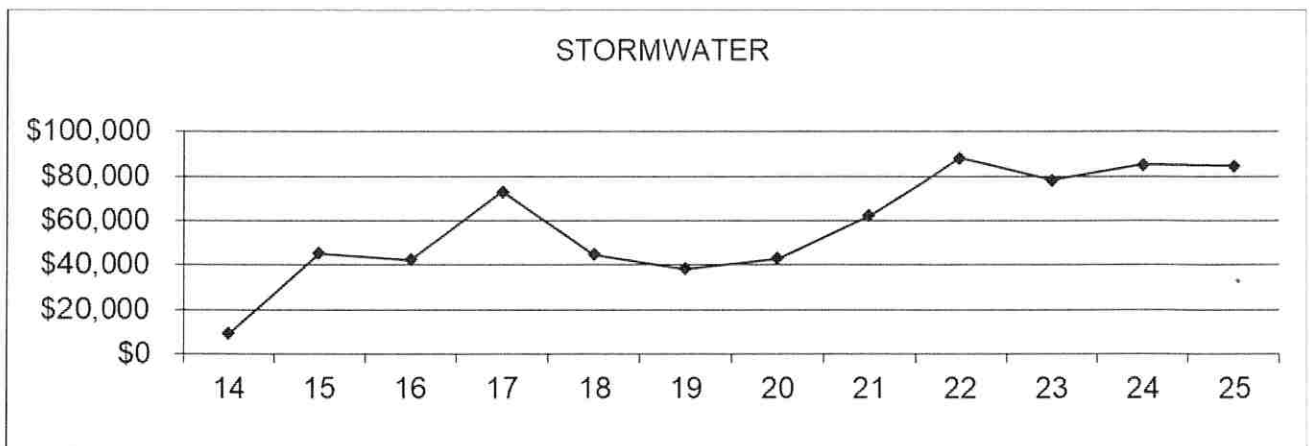
**HYRUM CITY
2024-25
EXPENDITURE HISTORY
(CONTINUED)**



STORM WATER FUND

The storm water fund was created in 2006. As the collection system facilities expand maintenance costs increase. The spike in 2011 is due to a storm water audit done by the State in 2010. To stay in compliance with the State requirements, additional training and professional services are required. The drop in 2011-2014 is due to less professional service. We anticipate that we will not have the

audit or any other major engineering. The spike in 2016-17 is due to repairs associated with this fund and a storm water inspector being hired. Storm Water is becoming more and more of a concern and more work is done by employees to stay in compliance. \$30,000 is budgeted in 2024-25 in professional services to pay for a storm water inspector.



HYRUM CITY BUDGET SUMMARY
2024-25

	GENERAL	CAPITAL	WATER	SEWER	ELECTRIC	IRRIGATION	STORM	TOTALS
	FUND	PROJECTS	FUND	FUND	FUND	FUND	WATER	
REVENUES:								
Property taxes	870,000							870,000
Other taxes	3,155,000				550,000			3,705,000
Licenses & permits	84,000							84,000
Intergovernmental revenues	1,950,000					866,300		2,816,300
City services	1,702,000		1,634,000	2,400,000	13,995,000	371,000	390,000	20,492,000
Impact fees	224,200		199,840	184,900	101,200	47,700		757,840
Fines	107,450							107,450
Interest on investments	148,800	100,000	158,000	225,500	152,000	38,000	50,500	872,800
Rents & concessions	60,100		31,800	17,400				109,300
Miscellaneous income	148,000		6,000	10,000	385,500	6,000		555,500
Interfund transfers								0
Contributions - private	44,000	450,000						494,000
Contributions - desig. fund	42,000							42,000
Transfer from reserve funds	1,190,780	1,169,000						2,359,780
Transfer fm/(to) restricted								0
Bonds								0
Total Revenues	9,726,330	1,719,000	2,029,640	2,837,800	15,183,700	1,329,000	440,500	33,265,970
EXPENDITURES:								
Personnel costs	1,949,000		660,500	656,100	1,801,000	154,700	31,600	5,252,900
Materials & supplies	508,730		191,550	819,250	1,252,650	103,950	4,225	2,880,355
Systems maintenance	484,400		260,000	212,000	925,000	30,000	15,000	1,926,400
Special departmental	527,350						3,000	530,350
Prof/contract services	1,465,500		20,000	280,000	65,000	10,000	30,000	1,870,500
Insurance	92,110		9,600	24,500	28,800	4,800	580	160,390
Miscellaneous	545,240		1,000	2,000	70,000			618,240
Power purchase					9,100,000			9,100,000
Assessments						88,000		88,000
CAPITAL:								
Land/water stock				2,500				2,500
Buildings & grounds	391,000		20,000					411,000
Improvements	1,085,000	1,719,000						2,804,000
Equipment	733,000		283,000	110,000	258,000	14,000		1,398,000
New construction	1,495,000		2,130,000	1,200,000	603,500	1,385,000	700,000	7,513,500
DEBT SERVICE:								
Principal				44,300	441,000			485,300
Interest				39,400	587,000			626,400
Issuance cost								0
CONTRIBUTIONS:								
To General Fund								0
To Debt Service Fund								0
To Capital Projects Fund	450,000							450,000
Cont to Rest Fund Bal			113,920					113,920
Total Expenditures	9,726,330	1,719,000	3,689,570	3,390,050	15,131,950	1,790,450	784,405	36,231,755
Budgeted Surplus	0	0	(1,659,930)	(552,250)	51,750	(461,450)	(343,905)	(2,965,785)
Totals	9,726,330	1,719,000	2,029,640	2,837,800	15,183,700	1,329,000	440,500	33,265,970

HYRUM CITY CORPORATION

PROPERTY TAXES



HYRUM MUNICIPAL TAX RATE 2024-25

It is helpful to review the process used in determining the Certified Property Tax Rate because of the way the State computes these taxes.

In 2003, the Utah State Legislature passed HB-116, which modified the Property Tax Act by changing the method in which the certified tax rate is calculated. The certified tax rate is now computed based on the previous year's budgeted tax revenue instead of the previous year's collected tax revenue. Even though tax funds are tied to the budgeted amount of revenue, the certified tax rate continues to decline annually unless cities choose to go through the lengthy process to raise the tax rate.

A history of the Utah State Property Tax Act follows:

Since local governments rarely collected all of the budgeted property tax, there was a continuous annual decrease in the amount of property taxes collected because of its connection to the "collected" amount of tax. This phenomenon of decreasing property tax was created in 1987 when the State Legislature, in an attempt to slow the growth of property taxes in the State, changed the levy from a "mill levy" that could increase revenues up to six percent a year to a "certified tax rate" that limited cities to the same amount of revenue collected plus new growth the previous year.

The Utah League of Cities and Towns provided this information: "The Utah Code Annotated 59-2-9, et.seq. set forth the methodology for achieving the legislative intent. For the first two years after the legislation was adopted, the statutory

language read as follows: 'The Certified Tax Rate means a tax rate that will provide the same ad valorem property tax revenues for a taxing entity as were levied by that taxing entity for the prior year.' UCA 59-2-924 (2)(a)(1). Two years later, in 1991, the word was changed yet again to 'collected,' which is the word currently found in the statute. The reasons for these wording changes have faded with time, but their impact in today's environment is clear.

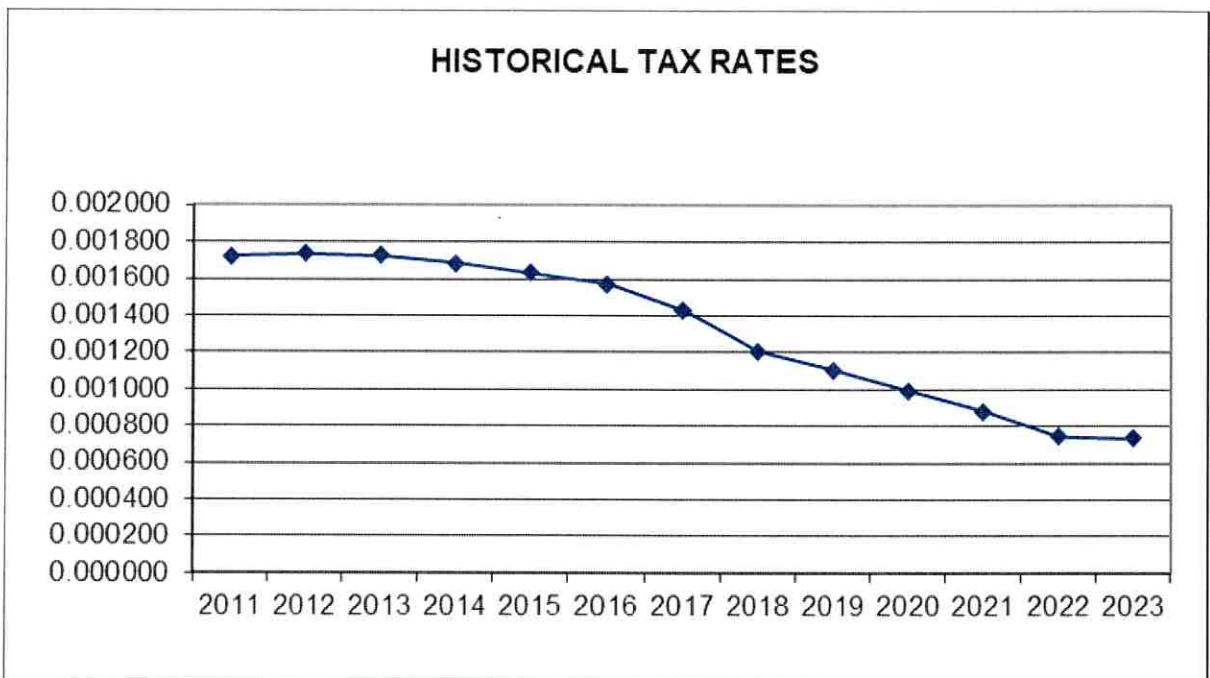
"It is important to note that new growth, delinquent taxes, and interest and penalties were not included in the calculation of certified tax rate, since they vary from year to year. The purpose of the legislation, simply stated, was to assure cities that they would receive the same revenue as they were entitled to receive the previous year. Unfortunately, there was a serious problem that arose from using the word 'collected.' Simply stated, if the revenue collected by the county was less than the taxing entity was entitled to receive, that lesser amount (the shortfall) became that base for the following year.

"The possible reasons for shortfalls have to do with the fact that setting the tax rate involves many parties—the state tax commission (valuing centrally assessed property, handling property tax appeals for centrally assessed and appeal from the county board of equalization), counties (estimating personal property and relieving taxes through the board of equalization), court decisions (involving property tax appeals), property taxpayer declarations (for personal property), and even the taxpayer himself (by the timing of

HYRUM MUNICIPAL TAX RATE 2024-25 (CONTINUED)

when he pays his taxes). While this will not prevent shortfalls or windfalls in the year they occur, it will prevent them from being compounded by incorporating them into the revenue calculation for subsequent years.”

The following graph shows the annual change in property taxes using the Certified Tax Rate. A tax rate adjustment was approved for fiscal 2010-11. The drop in 2009 was due to the drop in home prices that is why an adjustment was made. An adjustment to 2024 taxes is anticipated.



PROPERTY TAX ASSESSMENTS 2024-25

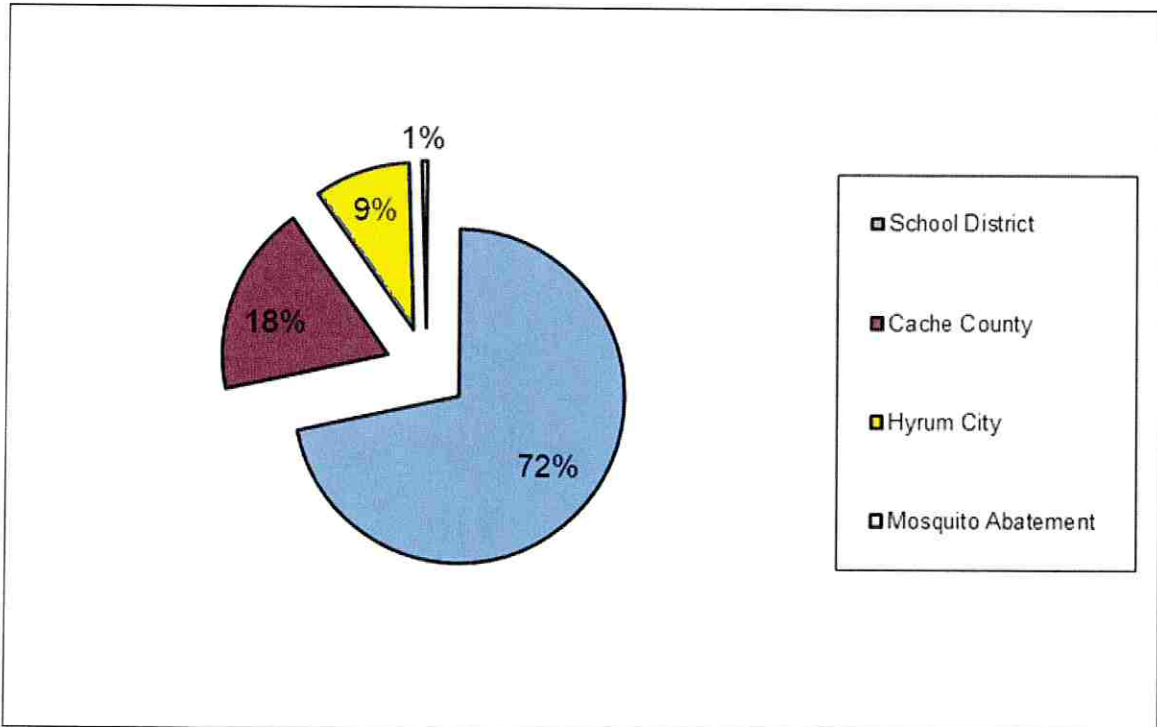
This graph represents the allocation of property tax dollars. The property tax assessment on a home with a market value of \$415,000 would be \$1,780.35.

This total is calculated as follows:

Home value	\$415,000
45% of the home value is exempt	<u>-186,750</u>
Taxable value of home	\$228,250

These figures and graph are based on 2023 property tax percentages:

Cache County School District	\$1,275.23	.005587
Cache County	\$ 328.22	.001438
Hyrum City	\$ 167.08	.000732
Mosquito Abatement	<u>\$ 9.81</u>	.000043
	\$1,780.35	

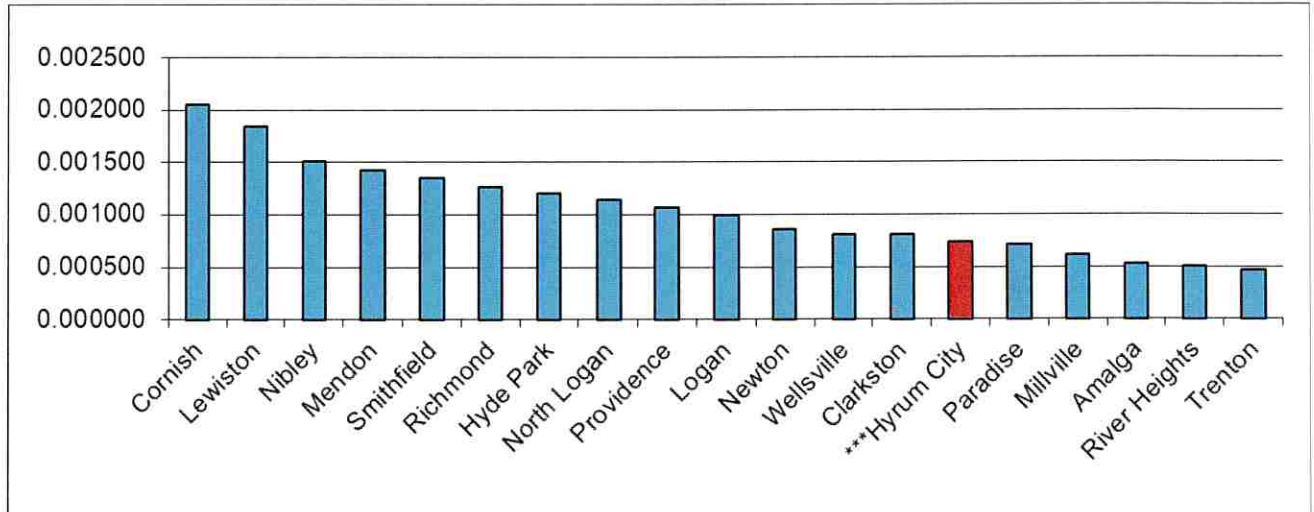


Three thousand eight hundred homes at \$167.08 each will generate \$634,904 in property tax revenue. Based on 2024-25 General Fund budget estimates, Hyrum City provides approximately \$2,298.78 worth of General Fund services to each home (not including solid waste collection or utility services). This means that \$2,131.70 of those services must come from sources other than property tax.

CACHE COMMUNITY TAX RATES 2024-25

The following graph indicates Certified Tax Rates published for the year 2023 by the Utah State Tax Commission. We will not know how much our rate for 2024 changes

until after the budget is approved, but are using 2023 figure of .000732 for purposes of this budget.



These community tax rates are the published figures for 2023 from Utah State

Tax Commission web site. The actual Certified Tax Rates are as follows:

<u>Municipality</u>	<u>Tax Rate</u>
Cornish	*0.002053
Lewiston	0.001847
Nibley	*0.001513
Mendon	0.001419
Smithfield	0.001352
Richmond	*0.001267
Hyde Park	*0.001201
North Logan	0.001136
Providence	0.001069
Logan	0.000990
Newton	*0.000859
Wellsville	0.000810
Clarkston	0.000803
***Hyrum City	0.000732
Paradise	*0.000706
Millville	*0.000607
Amalga	0.000522
River Heights	0.000503
Trenton	0.000463

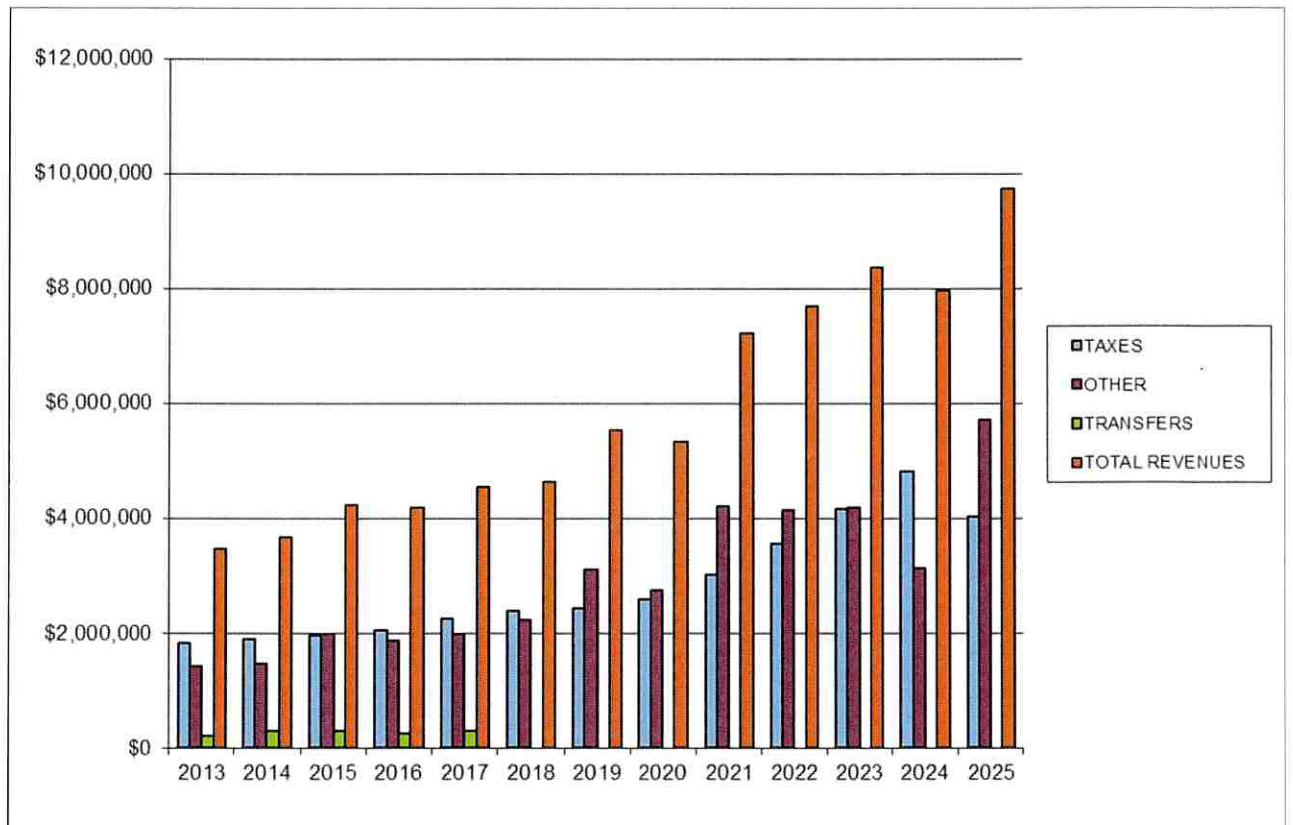
*The rates for these cities include cemetery district taxes.

HYRUM CITY CORPORATION

**GENERAL FUND
REVENUES**



GENERAL FUND REVENUES 2024-25

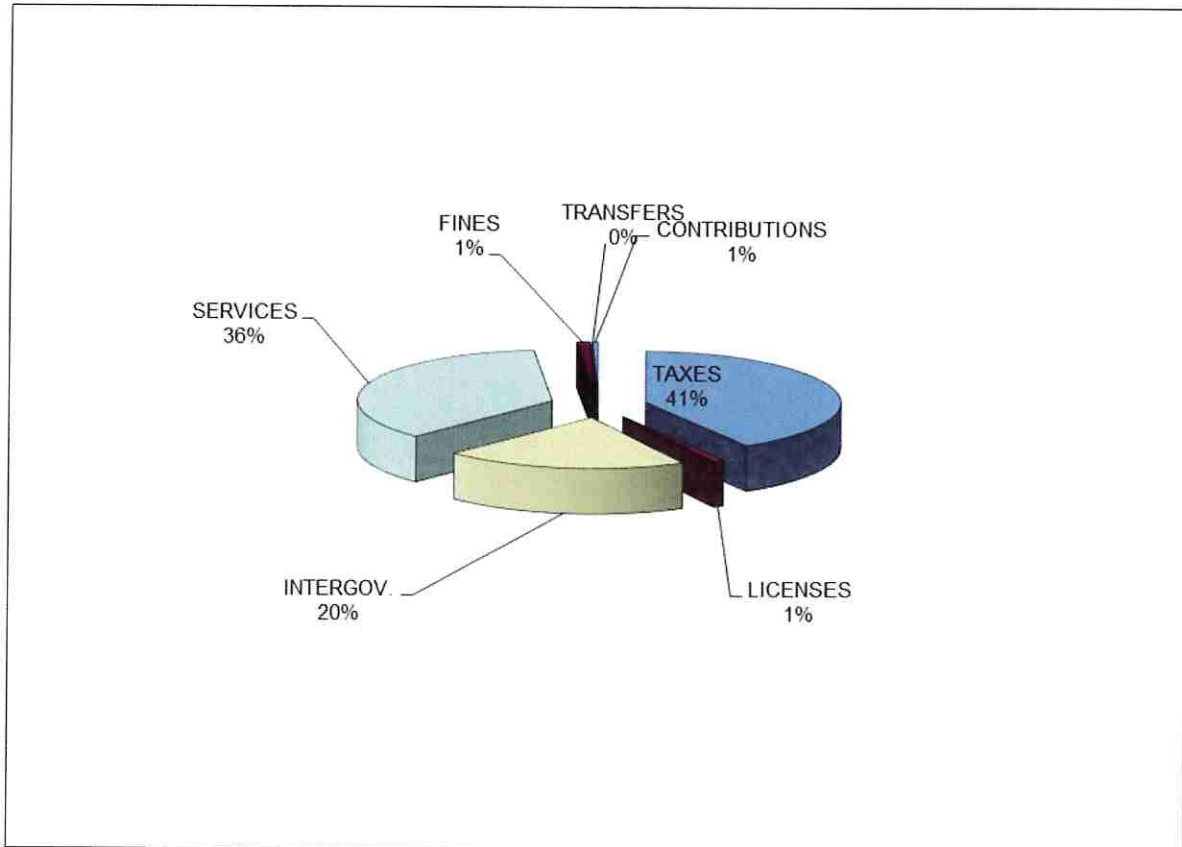


This chart tracks total General Fund revenue compared with taxes, transfers, and other revenues. Revenues budgeted for 2024-25 are 9.95% more than those budgeted in 2023-24. No Transfer is budgeted for 2024-25 and has not been since 2017. The mass Transit tax was imposed in 2013 increasing the overall tax revenue. Tax revenue was also increased due to the

Kilgore, and JBS annexations. CARES act funding was also a big contributing factor in the large increase in 2020-21 and ARPA Funds in 2021-22.

Another large increase was B and C road money from the State. It increased by 58.94%, new legislation added additional funds for rural counties.

GENERAL FUND BUDGET 2024-25 REVENUE PERCENTAGES



Taxes remain the largest source of General Fund revenue for 2024-25. Tax revenues include property tax, delinquent property tax collections, fee in lieu, sales tax, franchise, energy taxes and a mass transit tax.

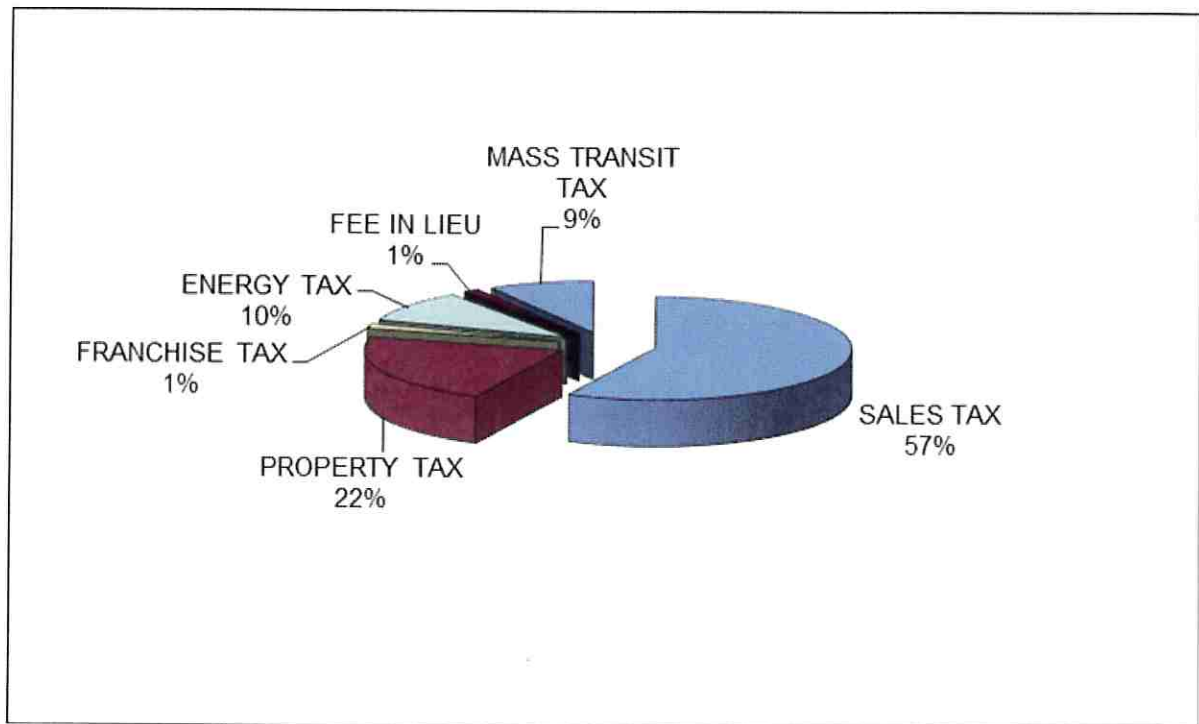
Contributions are donations from private sources and include money donated to the senior citizen center and miscellaneous other donations to fire, first responders, parks, museum etc.

Transfers are dollars moved from one fund to another and no transfer is budgeted for 2024-25.

Intergovernmental Funds this year include, \$1,200,000 B&C and additional road funds from the State. State and federal Grants this year are budgeted include \$6,000 CLEFT grant, \$30,000 population RAPZ, \$200,000 RAPZ for West Park, \$250,000 for The East Park, \$250,000 COG 900 West, and \$14,000 from other grants.

Fines include those received from the Court, the Library, and parking citations.

TAX REVENUES BY SOURCE 2024-25



Tax dollars projected for 2024-25 supply 41% of General Fund revenues.

Sales tax continues to be the largest source of tax revenue, contributing 57% of total tax dollars. Sales Tax has increased the last few year with JBS and Kilgore being annexed.

Energy tax projections make up 10% of the tax revenue and decreased significantly when we moved the billed amount to the Electric Dept. Property tax revenues are 22% with a rate increase being proposed.

The final 11% of tax revenue is made up of franchise taxes, fees-in-lieu and the Mass Transit Tax. The Mass Transit Tax is just a pass through. We record it as a revenue and an expenditure.

**HYRUM CITY GENERAL FUND
2024-25
REVENUES**

CODE	DESCRIPTION	2021	2022	2023	2024	2024	2024	2025	PERCENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
3110	Property taxes - current	608,426	670,204	755,751	755,519	592,549	809,019	855,000	13.17%
3115	Fee in lieu	46,354	48,014	48,557	50,000	21,062	49,985	50,000	0.00%
3120	Property taxes - delinquent	6,129	7,479	4,526	15,000	439	4,637	15,000	0.00%
3130	General sales taxes	1,550,838	1,877,716	2,028,140	2,100,000	1,174,006	2,194,948	2,300,000	9.52%
3140	Franchise taxes	52,775	41,922	54,040	55,000	118,406	51,563	55,000	0.00%
3145	Energy sales & use tax	465,425	603,956	971,192	800,000	103,900	392,383	400,000	-50.00%
3150	Mass Transit Tax	279,086	310,823	311,814	350,000	164,509	311,510	350,000	0.00%
3210	Business licenses	17,792	20,723	22,101	23,000	8,549	22,525	23,000	0.00%
3221	Building permits	115,521	101,890	74,472	50,000	35,437	73,628	50,000	0.00%
3225	Animal licenses	10,882	10,063	10,758	11,000	873	10,229	11,000	0.00%
3340	State, County & Federal grants	294,065	302,356	656,904	855,000	3,535	449,608	750,000	-12.28%
3341	CARES Act	720,793							
3342	ARPA		510,032	510,032					
3356	Class C Road allotment	578,803	642,566	716,387	755,000	259,139	1,112,380	1,200,000	58.94%
3358	State liquor allotment								
3370	County fire grant								
3413	Zoning & subdivision fees	214,780	131,526	55,000	50,000	38,616	73,396	50,000	0.00%
3415	Sale of maps & publications	85	56	56	1,000	194	278	1,000	0.00%
3422	Special protective services	118,520	134,368	144,649	140,000		154,649	165,000	17.86%
3440	Solid waste collection	892,580	983,739	1,041,783	1,090,000	526,505	1,049,495	1,100,000	0.92%
3441	Emergency Medical Services	99,588	178,812	187,027	200,000	100,966	202,188	210,000	5.00%
3455	Animal control fees	1,751	3,099	1,375	3,000	25	125	1,000	-66.67%
3473	Recreation	15,429	15,649	15,986	20,000	4,225	16,663	20,000	0.00%
3474	Community Progress activities			4,000	2,000			2,000	0.00%
3475	Youth Council activities	1,491	2,886	3,819	3,000	3,223	5,264	3,000	0.00%
3476	Library use fees	48,388	51,768	58,424	55,000	3,562	65,079	70,000	27.27%
3477	Road impact fees	99,712	88,806	37,392	46,800	24,928	46,740	46,800	0.00%
3479	Parks impact fees	456,702	396,843	210,615	177,400	110,850	221,700	177,400	0.00%
3480	Cemetery	60,510	80,350	63,650	80,000	43,400	92,000	80,000	0.00%
3490	Miscellaneous	238,197	32,822	20,925	100,000	73,683	143,927	100,000	0.00%
3510	Court fines	103,792	109,175	108,540	100,000	38,654	104,923	100,000	0.00%
3512	Library fines	2,348	5,086	5,224	6,500	2,613	5,598	6,500	0.00%
3513	Parking tickets	130	525	785	400	470	930	950	137.50%
3610	Interest earnings	11,282	20,049	108,754	148,800	57,019	118,994	148,800	0.00%
3620	Building & facility rents	34,723	53,006	61,805	60,000	26,334	66,215	60,000	0.00%
3622	Library room rental		20		100	5	10	100	0.00%
3640	Sale of Fixed Assets	11,753	162,300		35,000	10,600	10,600	35,000	0.00%
3650	Sale of materials & supplies	3,440	15,924	13,525	10,000	9,654	10,745	10,000	0.00%
3651	Sale of library materials	1,160	2,613	1,659	1,000	1,165	2,248	1,000	0.00%
3652	Library copy & laminating fees	679	1,172	1,888	2,000	1,159	2,315	2,000	0.00%
3830	Contributions - utility								
3870	Contributions - private Senior Citizens	1,295	7,786	7,149	10,000	3,097	7,852	10,000	0.00%
3871	Contributions - sr. citizen trips	710	134	731	10,000	120	593	5,000	-50.00%
3872	Contribution - Library	603	2,205	4,745	2,000	625	2,205	2,000	0.00%
3874	Contributions - Elite Hall		200	5,000	10,000			10,000	0.00%
3875	Contributions - Museum	9,333	63,459	24,995	20,000	50	14,210	10,000	-50.00%
3876	Contributions - Misc.	44,865	3,572	1,403	7,000	1,045	7,749	7,000	0.00%
3891	Trans from desig funds (FD)				32,000		39,263	42,000	31.25%
3893	Trans from gen fund unapp				603,881			1,190,780	97.19%
Total General Fund Revenues		7,220,735	7,695,694	8,355,578	8,846,400	3,565,191	7,948,369	9,726,330	9.95%

**GENERAL FUND REVENUES
2024-25**

ACCOUNT TITLE	2024 BUDGET	2024 PROJECTED REVENUES	2025 PROPOSED BUDGET	BUDGET NOTES
Property Taxes - Current	755,519	809,019	855,000	The County Assessor assures us that property values have increased in Cache County and the increased property tax revenue reflects a decrease in the Certified Tax Rate but an increase for new growth. 2025 proposed budget is with no tax increase but one is being proposed.
Fee in Lieu – Motor Vehicles	50,000	49,985	50,000	These funds are assessed and collected by Cache County and charged on all motor vehicles, recreational vehicles, etc. All vehicles are assessed at the same rate statewide.
Property Taxes – Delinquent	15,000	4,637	15,000	Revenues from delinquent property tax collections.
Sales Taxes	2,100,000	2,194,948	2,300,000	Sales tax revenue have increased due to JBS and Kilgore being annexed. Online sales have also increased the sales tax revenue.
Franchise Taxes	55,000	51,563	55,000	Franchise taxes remain constant each year. These fees are received from cable franchise and both land and cell telephones.
Energy Sales & Use Tax	800,000	392,383	400,000	The budgeted amount was reduced significantly, we moved the collection of Sale and Use Tax to our Electric Dept.
Mass Transit Tax	350,000	311,510	350,000	In 2013 this tax was applied to Hyrum on the CVTD. It is just a pass through. Expenditures are budgeted to cover the cost.
Business Licenses	23,000	22,525	23,000	Included in this line item is Landlords and regular business licenses.
Building Permits	50,000	73,628	50,000	The Cache County Building Department issues building permits and provides all inspections for Hyrum City. The County returns 20% of the building permit fee to the City. 2024-25 estimates are based on construction of 80 new dwelling units located throughout the community.
Animal Licenses	11,000	10,229	11,000	Dog license fees remained constant. \$12 spayed or neutered \$22 for unaltered and \$5 late fee.
State, Federal, County Grants	855,000	449,608	750,000	This includes \$6,000 CLEFT grant, \$30,000 population RAPZ, \$200,000 RAPZ for West Park, \$250,000 for The East Park, \$250,000 COG 900 West, and \$14,000 from other grants.
Class C Road Allotment	755,000	1,112,380	1,200,000	This money is used to fix and repair roads. Additional money was approved with the new County transportation sales tax. Also New in 2024 was additional money approved by the state for rural counties.
Zoning & Subdivision Fees	50,000	73,396	50,000	These are fees paid by developers and tied to the engineering cost estimates for professional services and fees associated with new development. They continue to fluctuate from year to year as building increases so does this line item.
Sale of Maps & Publications	1,000	278	1,000	Based on average sales during the past several years. This includes the sale of the history book.
Special Protective Services	140,000	154,649	165,000	This figure represents annual contracts for fire coverage with Nibley and Millville at \$12.00 per capita. It also includes

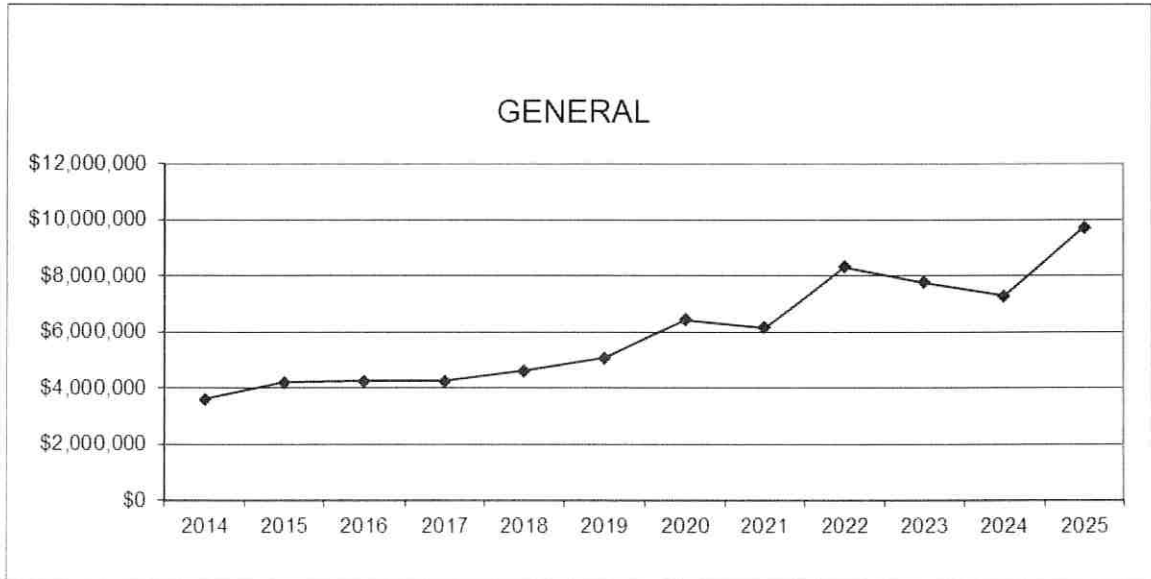
ACCOUNT TITLE	2024 BUDGET	2024 PROJECTED REVENUES	2025 PROPOSED BUDGET	BUDGET NOTES
				reimbursement for fire protection to County areas and Forest Service ground.
Solid Waste Collection	1,090,000	1,049,495	1,100,000	Hyrum City currently adds five percent to solid waste charges to cover billing costs and \$1 per service per month to pay for dumpsters brought in for the Spring clean-up in May. Green waste containers remain optional. Waste Management was selected after a bidding process as the new provider.
Emergency Medical Services	200,000	202,188	210,000	This fee was started in January 2021 at \$4.00 per service per month. These fees will help offset the new EMS expenditures. This goes up 3% every July 1 st . Current Rate is \$4.24.
Animal Control Fees	3,000	125	1,000	Cache County Sheriff's Office finished a county intake facility for dogs to be housed until dogs are claimed by their owners, sold, or euthanized. This reduced the boarding fees, Cache County allows us to take dogs to this facility at no charge.
Recreation	20,000	16,663	20,000	Fees collected for ball registrations to cover costs of equipment, umpire fees, insurance, and other expenses associated with operation of the baseball/softball programs for the south end of the valley. Wellsville, Nibley, Millville, and Mendon, participate in the program and are billed according to the number of players who enroll in the program. All registration is now done online.
Community Progress Activities	2,000	0	2,000	Revenue fluctuates in this category from year to year based on July 4 celebration and whether other city-related items are sold to the public.
Youth Council Activities	3,000	5,264	3,000	Funds generated through activities organized and promoted by the Youth Council. The July 4 th youth dance remain their primary fundraisers. Also, the sale of penny candy at the cabins.
Library User Fees	55,000	65,079	70,000	Includes 2023-24 amounts assessed to Wellsville and Nibley for use of the library and individual user fees paid by those in cities not participating. The rate will increase from \$44 to \$45 in 2024-25.
Road Impact Fees	46,800	46,740	46,800	Road impact fees continue to be used to pay the cost of the road extension of 300 South to 1300 East. They are based on construction of 30 homes east of 800 East at \$1,558 each.
Park Impact Fees	177,400	221,700	177,400	Park impact fees are based on 80 homes constructed throughout the community at \$2,217 each. These fees are used for design and development of new parks.
Cemetery	80,000	92,000	80,000	Includes charges for the purchase of cemetery lots and opening/closing of graves. Prices were increased March 2, 2023.
Miscellaneous	100,000	143,927	100,000	Miscellaneous revenues include copy fees, sale of materials, publications, etc. This budget amount is based on amounts received during the last several years.
Court Fines	100,000	104,923	100,000	Revenues have increased due Nibley and Mendon coming to Hyrum.
Library Fines	6,500	5,598	6,500	Library fines are projected to remain constant during 2024-25.
Parking Tickets	400	930	950	Parking citation revenue have slowly increased the last few years.

HYRUM CITY CORPORATION

GENERAL FUND EXPENDITURES



GENERAL FUND EXPENDITURES 2024-25



This chart depicts General Fund expenditures over the past 11 years.

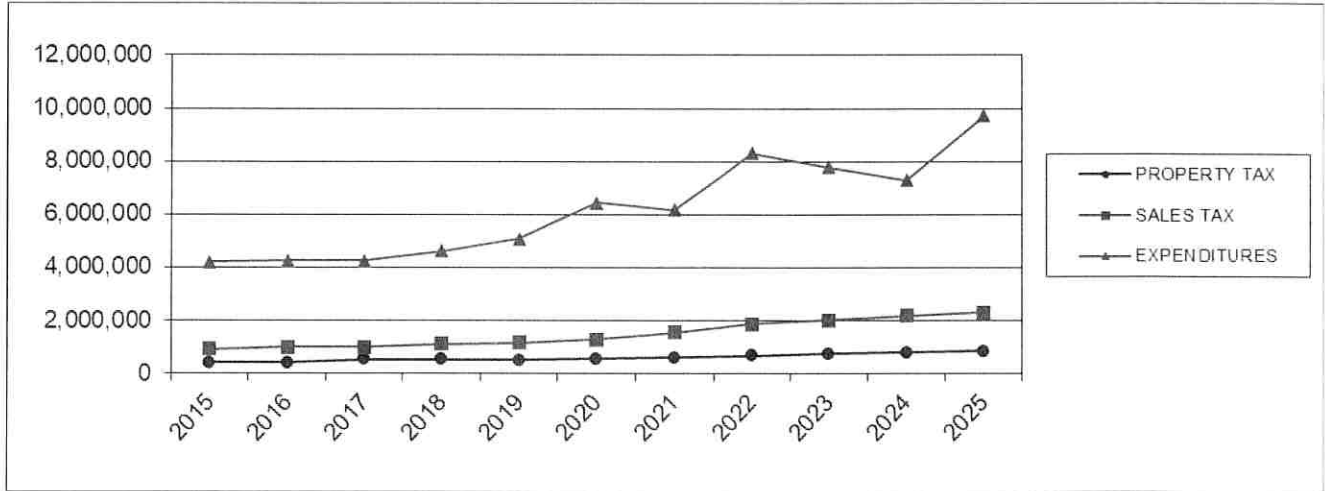
Increases are primarily for capital projects started and completed during these years.

In the years since 2008, the General Fund has made annual contributions to both the Capital Projects and Debt Service Funds; \$450,000 is proposed for 2023-24 for the Capital Projects

Fund for The West Park and East Park updates. The library bond was paid off in January 2017 ending the need for the Debt Service Fund. ARPA funds \$510,032 in 2021-22 for Sewer and \$510,032 in 2023-24 for Irrigation.

The largest expenditures included in this year's budget are road rebuild and slurry seal including 900 West Road rebuilds: also, a new roads shop.

PROPERTY & SALES TAXES COMPARED WITH EXPENDITURES 2024-25



This chart compares sales and property tax to total General Fund expenditures. Property taxes have fluctuated over the past 11 years from a low of 8.06% of expenditures in 2022 to a high of 12.72% in 2017.

A property taxes increase in 2008-09 made the percentage 10.71%. With the property tax increase in 2010-11, the percentage increased to 12.21%. With expenditures at an all-time high a tax rate increase is being looked at.

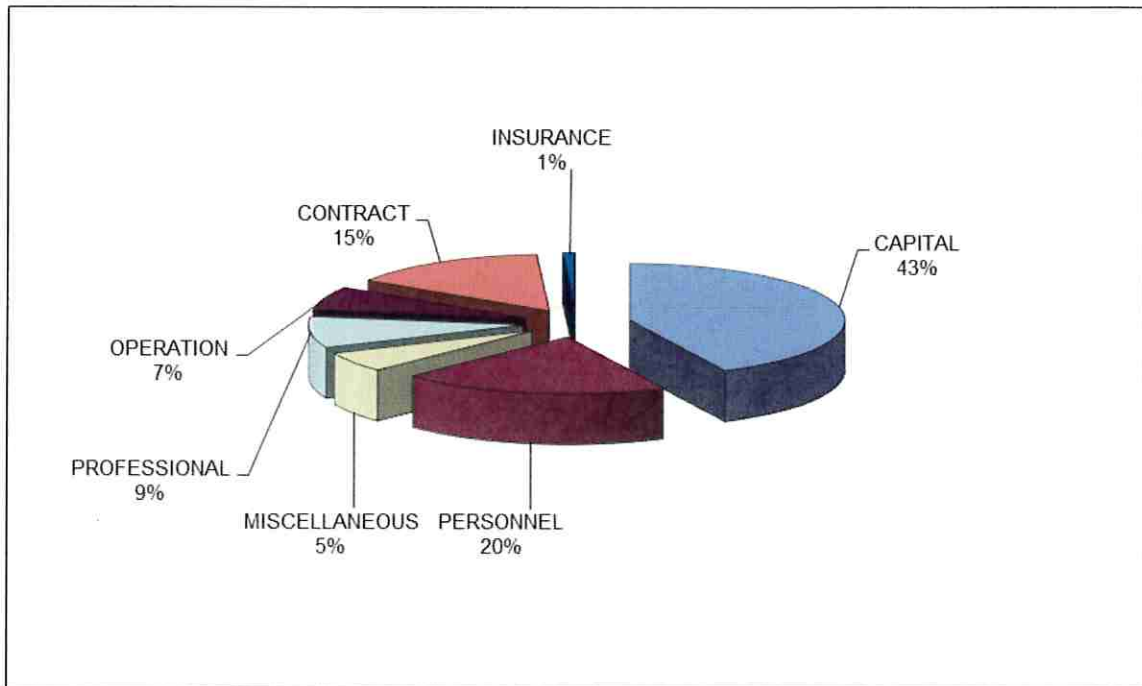
Sales tax revenue have also fluctuated during the last 11 years fluctuating between 19.99% of sales

tax compared to expenditures in 2020 and 30.09% in 2024.

The spike in expenditures is due to transfers to capital projects. Also additional employees, 900 West and road rebuilds.

Property and sales taxes remain the primary sources of revenue for the General Fund. The remaining funding must come from other sources. Property Tax and Sales tax have been helped by the annexation of JBS and Kilgore.

GENERAL FUND BUDGET 2024-25 EXPENDITURE PERCENTAGES

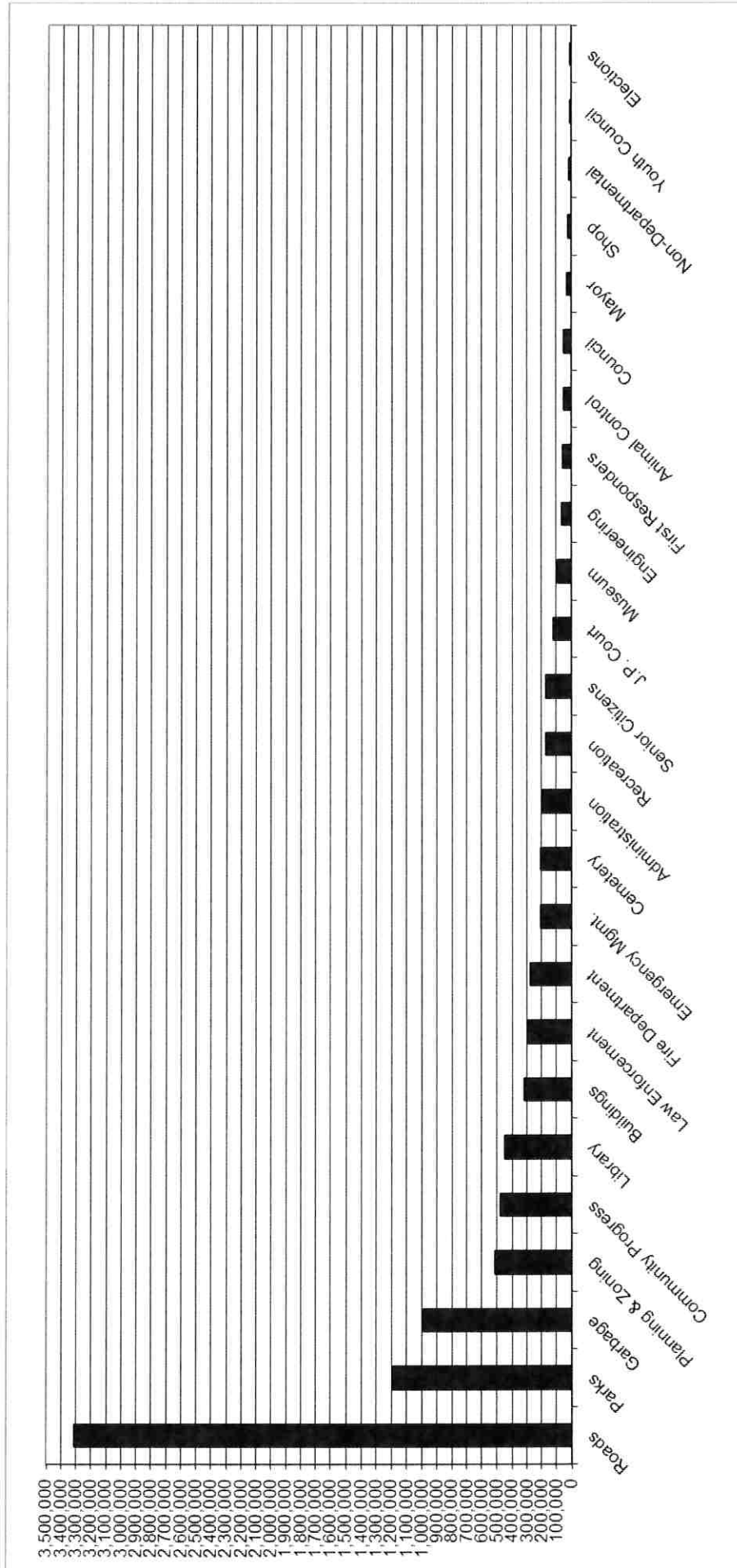


Capital is the largest expense in 2024-25; The Debt service is no longer needed because the library bond was paid off January 2017. Contract includes law enforcement coverage, solid waste and newly added EMS contract.

Capital expenditures this year total \$4,154,000 and include:

- Gen Gov. Buildings – A new Roof at the Civic Center \$34,000, Covered Parking at the City Office \$60,000, Elite Hall Bathroom upgrades \$20,000, and Office Upgrades \$80,000.
- Planning Commission – A building Remodel \$100,000 to move P & Z to the shop.
- EMS- Equipment updates \$5,000.
- EMT- Equipment updates \$5,000.
- Roads-\$525,000 For a new maintenance facility; a chipper \$26,500 shared with parks; a asphalt planer \$30,000; a street sweeper \$385,000; a new plow/flatbed pickup \$110,000; 900 west rebuild \$450,000; Rosewood/Glenwood/Canyon View road rebuild \$500,000; slurry seal \$60,000; canyon parking lot \$125,000; a washout basin \$300,000.
- Parks- Includes a metal lean to building over the pumice pile \$73,000; a new sprinkler system for Salt Hollow Park \$340,000; cement pads for disk golf at mouth of the canyon \$25,000; design sprinklers and zero scape dog park \$10,000; small playground structure for random parks \$60,000; playground bark \$25,000; improvements to Bandits cove disk golf course \$15,000; attachment (laser level) for abi field groomer \$10,000; Ventraac with the snow blower attachment and Trencher \$61,000; plow blade for John Deere Gator \$6,000; Vermeer Wood Chipper shared with roads \$26,500; Rodeo Tractor \$50,000.
- Museum- includes \$10,000 for new exhibits, collections and programs.
- Senior Center- Include a new stove top \$4,000; new blinds \$4,000; and new flooring \$6,000.
- Library- Includes \$18,000 to update the children's area.
- Cemetery- Capital includes A Gis Upgrade \$10,000 and Demo of the House \$75,000.
- Capital Project Fund - Transfer to Capital Project Fund for the park upgrades \$450,000.

GENERAL FUND BUDGET BY DEPARTMENT - 2024-25



HYRUM CITY GENERAL FUND
2024-25
BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
4110	Council	34,805	38,648	40,679	44,050	17,781	40,452	47,200	7.15%
4120	J.P. Court	96,425	138,919	120,257	126,750	39,282	75,036	122,200	-3.59%
4130	Mayor	23,085	28,933	28,551	29,850	4,119	10,958	30,050	0.67%
4140	Administration	155,880	172,135	205,185	153,800	81,552	166,281	194,250	26.30%
4150	Non-Departmental	10,521	13,851	14,622	18,200	12,346	15,138	18,200	0.00%
4160	General Buildings	64,212	308,447	270,213	141,300	85,204	219,456	314,900	122.86%
4170	Election	1,595	339	128	30,000	23,232	23,232	500	-98.33%
4180	Planning & Zoning	65,133	73,528	68,524	184,600	35,355	199,590	515,500	179.25%
4210	Law Enforcement	246,035	295,379	295,254	295,500	147,627	295,254	295,500	0.00%
4212	Emergency Management Services	72,315	131,753	162,075	202,950	77,374	154,454	205,560	1.29%
4215	First Responders	34,049	83,120	23,601	40,450	29,973	42,212	56,000	38.44%
4220	Fire Department	97,108	223,244	122,563	311,500	97,089	346,314	271,700	-12.78%
4253	Animal Control	37,432	39,058	40,533	41,610	13,155	23,565	52,945	27.24%
4410	Roads	1,033,649	959,180	1,458,336	3,302,800	1,284,749	2,024,934	3,309,100	0.19%
4420	Solid Waste	819,834	901,399	935,998	976,000	424,594	906,394	991,000	1.54%
4440	Shop	25,536	29,879	32,730	85,050	60,535	77,649	23,250	-72.66%
4510	Parks	541,973	586,579	732,920	925,400	563,144	809,428	1,186,700	28.24%
4550	Engineering	29,099	68,474	44,368	61,250	15,347	44,033	62,650	2.29%
4561	Recreation	28,643	33,676	38,122	101,350	16,902	73,039	169,100	66.85%
4562	Museum	65,874	119,822	105,447	79,500	54,923	103,203	92,450	16.29%
4563	Youth Council	2,512	7,185	11,027	10,550	1,659	9,828	11,550	9.48%
4564	Senior Citizens	85,264	112,890	130,877	167,500	75,565	140,725	168,900	0.84%
4580	Library	297,288	354,405	402,212	360,400	227,056	409,002	453,300	25.78%
4590	Cemetery	63,391	162,828	575,121	181,590	63,271	145,641	205,450	13.14%
4620	Community Progress	1,230,629	422,851	413,214	474,450	180,342	429,341	478,375	0.83%
4700	Contribution-Debt Service								
4800	Contribution-Capital Project	1,000,000	1,000,000	1,500,000				450,000	#DIV/0!
4900	Transfer to Enterprise Funds		510,032				510,032		
5000	Transfer to Electric Fund		1,500,000		500,000				
	Total GF Expenditures	6,162,287	8,316,554	7,772,557	8,846,400	3,632,176	7,295,191	9,726,330	9.95%
	Surplus	1,058,448	(620,860)	583,021	0	(66,985)	653,178	0	
	Totals	7,220,735	7,695,694	8,355,578	8,846,400	3,565,191	7,948,369	9,726,330	9.95%

**HYRUM CITY GENERAL FUND
2024-25
CITY COUNCIL**

Current Councilmembers with their terms are:

	<u>From</u>	<u>To</u>
Stephen G. Adams	1-1-24	1-1-28
Jared L. Clawson	1-1-22	1-1-26
Paul C. James	1-1-22	1-1-26
Michael Nelson	1-1-24	1-1-28
Craig L. Rasmussen	1-1-24	1-1-28

The City Council is the legislative branch of municipal government and is comprised of five members, all of whom are elected at large. The Council is responsible to evaluate and pass ordinances, approve the budget, and consider other items that come before them during Council meetings.

PERSONNEL: The 2024-25 budget proposes a salary increase.

OPERATION AND MAINTENANCE: Travel includes funding for attendance at the annual and mid-year League training conferences (\$10,000).

RELATED REVENUES: None

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salaries & wages	30,000	30,000	30,000	30,000	15,000	30,000	33,000	10.00%
130	Employee benefits	3,004	2,941	2,891	3,300	1,148	2,892	3,100	-6.06%
230	Travel & meetings	1,660	5,082	7,343	10,000	1,218	6,545	10,000	0.00%
510	Insurance	342	292	404	450	415	415	500	11.11%
610	Miscellaneous	(201)	333	41	300		600	600	100.00%
Total Council		34,805	38,648	40,679	44,050	17,781	40,452	47,200	7.15%



**HYRUM CITY GENERAL FUND
2024-25
J.P. COURT**

The Hyrum City Justice Court offers a variety of services to the residents of Hyrum and surrounding communities. The court resolves citations, handles small claims, and other judicial procedures.



The Court Clerk is available Monday through Friday 12:00 to 4:30 p.m. and the Municipal Justice Court Judge is available from 4:00 to 6:00 p.m. on Tuesdays. Trials and small claims are by appointment only. A court bailiff is in attendance any time the judge holds court. Availability of the Internet allows the court access to state agencies and gives them the ability to post outstanding court warrants statewide. The internet also provides a way for the judge to do arraignments over the internet so prisoners at the county jail are no longer transported to Hyrum. In 2024-25 the court will move down to the basement of the City Office.

In 2012-13 Paul Larsen was hired and trained on the duties of a Judge. On September 2021 Lori Hatch was hired as the new Court Clerk. Judge Larsen retires June 30th 2025. The

Court combined with Nibley and Mendon July 1st 2019.

RELATED REVENUES: Revenues from citations issued within Hyrum City are divided between the Cities and the State according to the nature of the citation. The combining of the courts brings in additional revenue.

PERSONNEL: Court personnel include a part time Municipal Justice Court Judge (salaried), one part time court clerk at 1,500 hours, and a part time assistant who works two hours per week when court is in session. The Cache County Sheriff provides bailiff services included in line 620. 2024-25 budget is proposing hiring an additional new part time clerk.

OPERATION AND MAINTENANCE: The 2024-25 budget is based on 2023-24 projection. Jon Jenkins of Daines & Jenkins, LLP now provides prosecution service as of May 15th 2019 for the same amount as the County (\$2,000 per month). This is now moved to the Administration fund as of 2017.

CAPITAL: No capital request are included in this budget.

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salaries & wages	70,854	99,667	82,570	89,300	25,674	51,348	85,500	-4.26%
115	Overtime		6	0	100			100	0.00%
130	Employee benefits	18,995	26,229	19,985	23,200	4,227	4,820	12,000	-48.28%
210	Books, subs & memberships	782	634	119	700	1,069	1,069	700	0.00%
230	Travel & training		1,708	3,208	4,000	247	2,035	4,000	0.00%
240	Office supplies & expense	1,603	2,222	1,356	1,500	318	1,351	1,500	0.00%
250	Equipment supplies & maint	1,142	1,676	4,069	1,400	267	943	2,400	71.43%
280	Telephone	470	480	520	1,000	200	480	1,000	0.00%
310	Attorney fees								
510	Insurance	683	583	807	850	829	829	1,000	17.65%
610	Miscellaneous supplies		312						
620	Witness, jury & bailiff fees	1,896	5,402	7,622	4,700	6,451	12,161	14,000	197.87%
740	Equipment								
Total J.P. Court		96,425	138,919	120,256	126,750	39,282	75,036	122,200	-3.59%

**HYRUM CITY GENERAL FUND
2024-25
MAYOR**

The current Mayor is Stephanie Miller whose term of office is: 1-1-14 to 1-1-26

In Hyrum City, the Mayor is the chief administrative officer and is responsible for the day-to-day operation of the city. The Mayor is elected to a four-year term of office.

PERSONNEL: The proposed budget includes no salary increase just an adj for a phone allowance.

OPERATION AND MAINTENANCE: The 2024-25 budget is based on 2023-24 projections.

RELATED REVENUES: None

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salaries & wages	18,075	18,300	21,165	18,400	2,590	5,136	18,400	0.00%
130	Employee benefits	3,195	3,155	2,573	5,600	268	817	5,600	0.00%
210	Books, subs & memberships	150	350	350	500		350	500	0.00%
230	Travel & meetings	1,263	6,188	4,189	4,500	961	4,334	4,500	0.00%
240	Office supplies & expense	32		44	100	38	44	100	0.00%
280	Telephone	52		10		15	30	50	
510	Insurance	180	153	213	250	218	218	300	20.00%
610	Miscellaneous	138	787	7	500	29	29	600	20.00%
Total Mayor		23,085	28,933	28,551	29,850	4,119	10,958	30,050	0.67%



**HYRUM CITY GENERAL FUND
2024-25
ADMINISTRATION**

Administration oversees the general accounting and billing functions of the City. Staff members prepare agendas, record minutes, schedule building rental, and provide numerous other services to the general public. They also provide efficient service to the public and effective support of elected officials, department heads, and other staff and volunteer workers.

RELATED REVENUES: Sale of maps, copying and miscellaneous revenue.

PERSONNEL: The City Administrator 20%, Administrative Secretary 40%, Nuisance Officer 25%, The Treasurer is charged 10% to this department. The Recorder is charged 20%, and three receptionists are charged one at 5%, one at 30%, and one at 20%. A new

Accountant is proposed at 15% to this department.

PROFESSIONAL SERVICES: Legal fees are charged to specific projects, however, \$3,000 is budgeted in Administration to cover miscellaneous professional services, including computer support. Included in this account is \$32,000 for Attorney fees for Court appointed Attorneys. \$25,000 is budgeted to update the personnel policy.

OPERATION AND MAINTENANCE: The 2024-25 budget is based on 2023-24 projections and changes to personnel distributions.

CAPITAL: There are no capital requests for 2024-25.

BUDGET EXPENSE APPROPRIATIONS

CODE		2021	2022	2023	2024	2024	2025	PERCENT	
4140	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST PROPOSED BUDGET	OF CHANGE	
110	Employee salaries & wages	83,592	80,265	101,258	70,100	32,403	64,649	90,400	28.96%
115	Overtime	633	617	2,554	3,000	2,175	4,366	3,000	0.00%
130	Employee Benefits	25,764	37,052	39,172	26,400	12,544	25,040	17,700	-32.95%
210	Books, subs & memberships	1,079	1,591	398	1,000	310	408	1,000	0.00%
220	Public notices		133	213	1,000		105	1,000	0.00%
230	Travel & training	16	27	2,177	2,500	1,498	2,676	2,500	0.00%
240	Office supplies & expense	3,172	6,571	7,386	5,000	2,917	6,185	6,500	30.00%
250	Equipment supplies & maint	7,084	5,790	4,441	4,500	3,311	6,390	6,500	44.44%
280	Telephone	1,667	2,032	2,107	2,000	1,185	2,231	2,000	0.00%
285	Internet service				1,000			1,000	0.00%
310	Professional services/Attorney Fees	31,056	36,378	42,324	35,000	22,667	51,141	60,000	71.43%
510	Insurance & bonds	1,518	1,296	1,794	1,800	1,842	1,842	2,150	19.44%
610	Miscellaneous	299	383	1,362	500	700	1,248	500	0.00%
740	Equipment								
Total Administration		155,880	172,135	205,186	153,800	81,552	166,281	194,250	26.30%



**HYRUM CITY GENERAL FUND
2024-25
NON-DEPARTMENTAL**

Non-departmental funds are those activities not directly attributable to any single department. It provides for payment of the annual dues to the League of Cities and Towns, publishes the City's newsletters, and provides funds for the General Fund portion of the audit.

OPERATION AND MAINTENANCE: Memberships include the City's annual assessment from the Utah League of Cities and Towns the cost is based on population so as population goes up so does the price of membership. Professional services provide for that portion of the annual audit fee pertaining to the General Fund. Insurance and bonds pays for the annual employee bond.

RELATED REVENUES: None

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024	2024	2025	PERCENT
						6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
210	Memberships	4,062	5,320	4,902	5,000	5,735	5,735	6,000	20.00%
220	Public notices	1,350	3,422	4,720	8,000	1,611	4,403	7,000	-12.50%
310	Professional services	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
510	Insurance & bonds	109	109		200			200	0.00%
Total Non- Departmental		10,521	13,851	14,622	18,200	12,346	15,138	18,200	0.00%



**HYRUM CITY GENERAL FUND
2024-25
GENERAL BUILDINGS**

This department funds the maintenance and operation of the Civic Center and Elite Hall. Other buildings are being funded by their respective departments, i.e. fire, first responders, shop, senior citizens, library/museum, and electric.

RELATED REVENUES: Rental receipts from City facilities including City parks and buildings, and canyon properties are combined in one account in the General Fund called Building and Facility Rents.

PERSONNEL: Current staffing includes one part-time custodian responsible for the Elite Hall and city office cleaning 40%; cleaning the Civic Center is hired out (in the 310 account);

one office staff at 5%; and a new full time hire building maintenance 40%. The office staff provides scheduling of all buildings and park areas that are now offered online.

OPERATION AND MAINTENANCE: The 2024-25 budget is based on 2023-24 projections.

CAPITAL: During 2023-24 the rock wall and sidewalk/curb and gutter was redone at the City Office. Capital requested in 2024-25 includes a new roof on the Civic Center \$34,000; City Office covered parking \$60,000; an upgrade to the Elite Hall bathroom \$20,000; and \$80,000 for office upgrades.

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salaries & wages	4,922	5,152	13,356	13,900	4,521	10,889	35,200	153.24%
115	Overtime			6					
130	Employee benefits	1,054	2,221	4,562	4,900	1,465	3,567	17,700	261.22%
250	Equipment supplies & maint	714	217	1,989	2,000	153	429	2,000	0.00%
260	Bldg & grnds supplies & maint	24,999	11,688	28,403	20,000	21,256	38,528	35,000	75.00%
261	CVC/Elite hall cleaning								
270	Utilities	3,822	6,557	4,552	13,000	992	5,611	13,000	0.00%
280	Telephone								
310	Contract Services						2,187	6,000	
510	Insurance	1,951	19,490	12,026	8,000	8,162	8,162	9,500	18.75%
610	Miscellaneous supplies		677	85	1,000	9	94	1,000	0.00%
620	Miscellaneous services	50	1,850	360	1,500	1,287	360	1,500	0.00%
720	Building Improvements		260,595	204,874	77,000	47,359	149,629	194,000	151.95%
740	Equipment	26,700							
Total General Buildings		64,212	308,447	270,213	141,300	85,204	219,456	314,900	122.86%



**HYRUM CITY GENERAL FUND
2024-25
ELECTIONS**

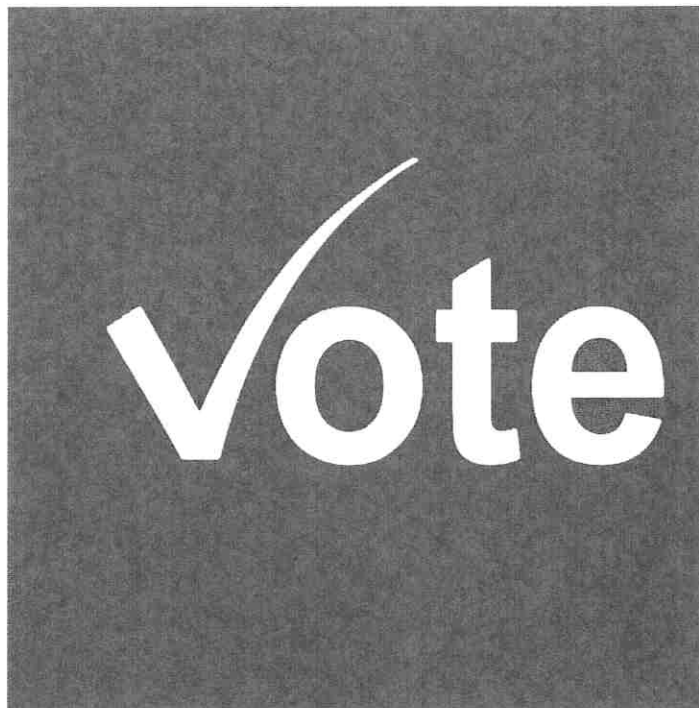
This department funds the cost of municipal elections. The next municipal election will be held November 2025.

OPERATION AND MAINTENANCE No general election was held in 2021. When an election is held the cost will increase substantially because of the vote by mail. The election will partially be administered by Cache County.

RELATED REVENUES: A candidate filing fee of \$25 dollar is required.

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
220	Public notices	702	339	128	500	53	53	500	0.00%
240	Election supplies	893			26,000	23,179	23,179		-100.00%
620	Election services				3,500				-100.00%
	Total Election	1,595	339	128	30,000	23,232	23,232	500	-98.33%



**HYRUM CITY GENERAL FUND
2024-25
PLANNING COMMISSION**

The Planning Commission is responsible for maintenance of the General Plan as well as zoning and subdivision ordinances. The Planning Commission also considers and makes recommendations regarding conditional use applications, subdivisions, zoning changes and other land-use issues.

(10%), a Zoning Administrator (15%), a part-time Nuisance officer (75%) and two part-time secretaries one at (25%) and one at (15%). New hires include an accountant (25%) and a new Planner (100%).

During 2023-24 the Planning Commission was very busy with all the new subdivisions.

OPERATION AND MAINTENANCE:
Expenditures for 2024-25 are based on 2023-24 levels. With the exception of the 310 account that increased due to an update to the general plan and master plans and a new software Citizenserve.

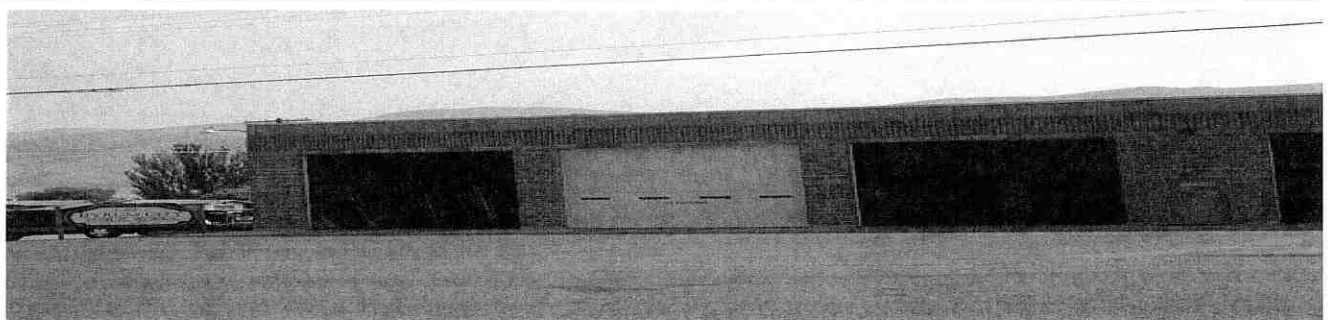
RELATED REVENUES: Zoning and subdivision fees are charges assessed for conditional use applications, subdivision plat approval, and construction inspection fees.

CAPITAL: Includes \$100,000 to update offices at the city shop. The planning and engineering offices are moving to this location.

PERSONNEL: This department currently requires the services of The City Administrator

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salary & wages	38,299	39,938	44,486	46,500	20,919	44,241	148,100	218.49%
115	Overtime				200	193	193	200	0.00%
130	Employee benefits	14,299	14,969	15,504	14,500	8,219	15,762	70,100	383.45%
220	Public notices	42	33	35	1,000		39	1,000	0.00%
230	Travel & training	139	1,312	1,563	2,500	1,132	2,519	2,500	0.00%
240	Office supplies & expense	127	153	157	200		138	200	0.00%
250	Equipment supplies & maint	2,201	2,835	1,559	1,200	726	1,853	1,800	50.00%
280	Telephone	750	586	691	800	261	549	800	0.00%
310	Professional services	8,712	13,220	3,862	117,000	3,220	33,611	190,000	62.39%
510	Insurance	564	482	667	700	685	685	800	14.29%
610	Miscellaneous								
720	Building Remodel						100,000	100,000	
Total Planning Commission		65,133	73,528	68,524	184,600	35,355	199,590	515,500	179.25%



**HYRUM CITY GENERAL FUND
2024-25
LAW ENFORCEMENT**

This department provides funding for law enforcement activities within Hyrum City. Hyrum City contracts with the Cache County Sheriff for law enforcement.

Tax Commission retains a small fee to administer the program and the funds vary from year to year. These funds help cover Cache County Sheriff's costs associated with liquor patrol.

RELATED REVENUES: Liquor Patrol funds from the State of Utah are now distributed Directly to Cache County Sheriff's, annually in December. Revenues are based on the population, convictions, number of liquor outlets, and the county population. The State

OPERATION AND MAINTENANCE: In 2008-09 an additional deputy was added to the Hyrum City patrol. There are now three shifts covered by Cache County deputies. No additional hours are contracted for 2024-25.

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
310	Contract services	246,035	295,379	295,254	295,500	147,627	295,254	295,500	0.00%
311	Liquor patrol								
Total Law Enforcement		246,035	295,379	295,254	295,500	147,627	295,254	295,500	0.00%



**HYRUM CITY GENERAL FUND
2024-25
EMERGENCY MANAGEMENT SERVICES**

The Emergency Management Services (EMS) department has been created to facilitate and update the City's emergency response plan. The plan has been implemented to keep City personnel in line with Federal requirements called NIMS (National Incident Management System). The department will also manage the City's CERT (Community Emergency Response Team) program. Starting in 2010-11, CERT training was available to the public; the department converted a medical trailer to the CERT Trailer and upgraded Emergency Operation Center. Full scale disaster drills (or table top drills) will be conducted annually to test the capability of the City's planning. These drills were canceled due to COVID but has made a comeback. The EMS will also train all public officials and City employees regarding their roles and responsibilities in

case of a disaster. In 2021 the County took over the EMS Services line item (310).

RELATED REVENUES: Starting January 2021 a fee was placed on utility bills to help offset the cost of the agreement we have with the County for EMS services. The fee is \$4.24 per residence and more according to the call volume of business. This fee increases by 3% on July 1st.

PERSONNEL: The department is currently staffed by volunteers.

OPERATION AND MAINTENANCE: 2024-25 expenditures are based on 2023-24 levels.

CAPITAL: The 2024-25 budget is requesting \$5,000 for equipment.

BUDGET EXPENSE APPROPRIATIONS

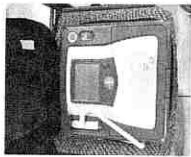
CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
110	Salary & Wages	5,124	5,124	854	5,600			5,900	5.36%
130	Employee Benefits	403	402	104	700			1,000	42.86%
220	Public Notices				100			100	0.00%
230	Travel & training	1,495	635	3,506	1,000	896	1,717	1,000	0.00%
240	Office supplies & expense				200		28	200	0.00%
250	Equipment supplies & maint	3,440	2,135	2,421	2,000	548	2,288	2,000	0.00%
310	Professional Services	61,680	123,360	155,056	188,000	74,491	148,982	190,000	1.06%
510	Insurance	114	97	134	150	138	138	160	6.67%
610	Miscellaneous	0			200			200	0.00%
740	Equipment	59			5,000	1,301	1,301	5,000	0.00%
Total		72,315	131,753	162,075	202,950	77,374	154,454	205,560	1.29%



**HYRUM CITY GENERAL FUND
2024-25
FIRST RESPONDERS**

First responders provide preliminary medical assistance on the scene of an accident, life-threatening illness or similar occurrence and receive training that helps make the responders an effective, efficient team. Certification and up-to-date training of each active First Responder is conducted annually.

Cache County Firefighters/EMTs staff the ambulance 24 hours a day. Cache County pays the salaries of each EMT who covers the ambulance service. Although the ambulance is stationed in Hyrum, volunteer EMT's are still called out to respond to emergency situations within Hyrum. The County EMTs moved to their new building up by the cemetery in September 2016.



Defibrillators are located at the City Office, Senior Center, City Shop, Squads 80, 81,

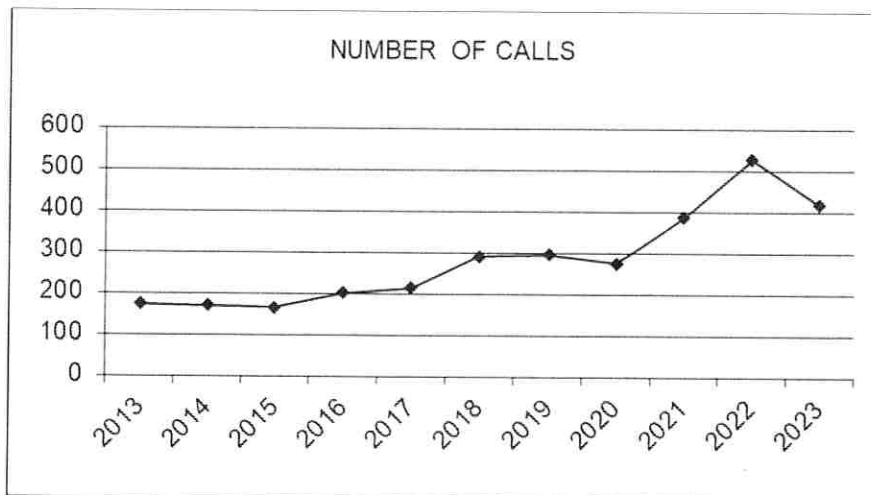
Engine 81, battalion 80, City Library, one in the linemen crew trucks one in Power Dept break room, Sewer Plant, one in the Elite Hall and two in the Civic Center.

PERSONNEL: There is a minimum of one-hour pay per response. The personnel are available to take calls on a rotating schedule with an EMT President who assists in safety management, training, coordination, and updating the emergency preparedness plans of the City.

OPERATION AND MAINTENANCE: Travel and training provides for EMT recertification and continuing medical education for all EMT's. Professional services covers the costs associated with the vaccinations and testing required for First Responders.

CAPITAL: \$5,000 is budgeted to update equipment in 2024-25.

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Total number of calls:	201	215	291	295	275	386	527	417



**HYRUM CITY GENERAL FUND
2024-25
FIRST RESPONDERS (CONTINUED)**

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salary & wages	19,496	16,850	7,758	12,000	23,136	23,136	25,000	108.33%
130	Employee benefits	2,229	2,115	1,152	1,300	2,273	2,273	2,700	107.69%
210	Books, subs & memberships	150	575		200			200	0.00%
230	Travel & training	3,752	3,238	8,150	10,300	709	5,451	10,800	4.85%
240	Office supplies & expense		156	65	150		60	150	0.00%
250	Equipment supplies & maint	3,603	6,692	2,537	6,000		1,664	6,000	0.00%
280	Telephone	825	639	180	1,200			1,200	0.00%
310	Professional services	255	21	190	300	190	190	300	0.00%
510	Insurance	3,020	2,577	3,569	3,600	3,665	3,665	4,250	18.06%
610	Miscellaneous		500		400			400	0.00%
740	Equipment	719	49,757		5,000		5,773	5,000	0.00%
Total First Responders		34,049	83,120	23,601	40,450	29,973	42,212	56,000	38.44%



**HYRUM CITY GENERAL FUND
2024-25
FIRE DEPARTMENT**

The Hyrum City Fire Department operates as a volunteer unit and provides fire suppression, not only within Hyrum City limits, but also primary response in Cache County Zone 8 (from the Blacksmith Fork River Bridge in Nibley to 7400 South up Blacksmith Fork Canyon to the Rich and Weber County lines) and contracts with Nibley City and Millville for primary alarm response. Tony Stauffer has been selected by a committee to serve as Hyrum's new fire chief. He has selected Luke Schmid and Chris Crockett as assistant fire chiefs. Chris will be over the fire aspect of the department and has selected Ryan Williamson as a Captain. Luke will be over the medical aspect of the department and has selected Jeff Roberts as a Captain.

RELATED REVENUES: The Fire Department also receives private contributions that usually range from \$500 to \$2,000 per year. Contracts with Nibley and Millville provide additional revenue.

Based on a population estimate of 10,594 Hyrum residents will pay approximately \$25.65 per capita for fire protection. This includes two full-time City employees to respond to calls during the day. A rate adjustment is being looked at for Nibley and

Millville that will be billed at \$12.00 in 2023-24 as per the agreement.

PERSONNEL: There are currently 37 trained volunteer firemen in Hyrum's department.

CAPITAL: During 2023-24 a Brush truck was purchased. There are no capital request for 2024-25.

The 2018-19 budget had accumulated fund of approximately \$1,108,067. These funds were held in reserve until now to provide funding for the purchase of a new fire station. Funds were previously set aside for a new fire engine. The fire engine was purchased in 2014-15 to replace an existing 1975 engine. The total cost of the new engine was \$350,045 and was delivered in 2015. The extra funds from the fire truck \$300,000, the funds set aside for the fire station and some General Fund transfers to the Capital Project fund were used to build the new fire station. The shop part of the Fire Station was completed in 2018-19 and the Administration building was completed in 2019-20. The remaining fund will got to a new ladder truck that will be purchased out of capital projects. Donations form JBS and the county will also be used to purchase this truck.



**HYRUM CITY GENERAL FUND
2024-25
FIRE DEPARTMENT (CONTINUED)**

BUDGET EXPENSE APPROPRIATIONS

CODE		2021	2022	2023	2024	2024	2024	2025	PERCENT
4220	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salaries & wages	36,788	37,733	38,134	40,000	39,432	39,432	136,200	240.50%
130	Employee benefits	4,844	4,484	3,915	7,800	2,514	3,017	53,600	587.18%
210	Books, subs & memberships	920	118	372	1,000	699	910	1,000	0.00%
220	Public notices								
230	Travel & training	3,358	10,415	7,950	10,000	6,637	14,103	15,000	50.00%
240	Office supplies & expense	66	11	547	500	102	102	500	0.00%
250	Equipment supplies & maint	29,280	34,951	32,540	25,000	15,323	35,532	25,000	0.00%
260	Building maintenance	1,109	3,730	2,085	2,500	3,070	6,480	2,500	0.00%
270	Utilities	3,511	5,272	14,260	9,000	3,351	13,077	9,000	0.00%
280	Telephone	2,615	2,484	3,112	2,500	726	1,447	2,500	0.00%
285	Internet service				1,600			1,600	0.00%
310	Professional services	179	190	1,620	103,000	-474	117,071	3,000	-97.09%
510	Insurance	14,406	12,295	17,026	17,100	17,483	17,483	20,300	18.71%
610	Miscellaneous	32	261	1,002	1,500	400	682	1,500	0.00%
720	Building improvements								
740	Equipment		111,299		90,000	7,826	96,978		-100.00%
	Total Fire Department	97,108	223,243	122,563	311,500	97,089	346,314	271,700	-12.78%



**HYRUM CITY GENERAL FUND
2024-25
ANIMAL CONTROL**



The Hyrum City Animal Control Department provides a means for tracking lost or stray dogs and returning them to their rightful owners. Animal control officers provide a valuable service to pet owners and non-owners alike by ensuring that all dogs in the City are properly vaccinated against the spread of rabies and are restrained by their owners to avoid dog bites and other injuries. During calendar year 2023, 30 citations were issued; 42 dogs were impounded.

RELATED REVENUES: Animal violation citations are reported as part of court fines. 2023 impound, stray, and board fees totaled \$175. This dropped significantly because Cache County intake facility provides this service at no cost. Dog license sales for 2023 same period totaled \$10,286 for a total of \$10,461 or 20% of the total proposed budget for 2024-25.

PERSONNEL: The Animal Control Department is staffed by one part-time officer, who responds on a per-call basis to animal

complaints and also patrol each day. The 2024-25 budget provides for 1,508 hours of patrol, recordkeeping, and other activities related to the operation of the department.

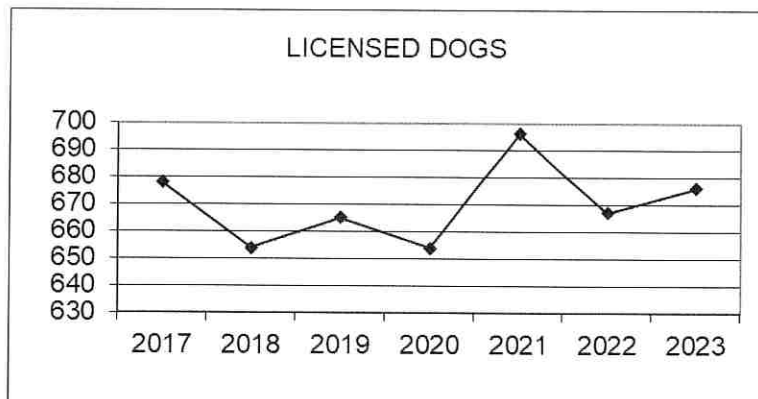
OPERATION AND MAINTENANCE: Professional services provides boarding of impounded dogs, and euthanization services. Cache County Sheriff's Office finished a county intake facility for dogs to be housed. This will take the place of Black Smith Fork Vet. Special department supplies include dog tags, license books and other materials unique to Animal Control.

CAPITAL: No capital requests are included in this budget.

STATISTICS: The charges for dog licenses are: \$12 for spayed or neutered animals, \$22 for unspayed females, and for un-neutered males. Late fees of \$5 per dog are charged beginning March 1 for dogs over four months that should have been licensed prior to the deadline. New dogs and those reaching four months after March 1 are not charged a late fee. Dog owners moving into the City have 30 days in which to license their dogs without penalty.

2023 CALENDAR YEAR

	LICENSED DOGS	LICENSE FEES
2021	696	10,722
2022	667	10,244
2023	676	10,286



**HYRUM CITY GENERAL FUND
2024-25
ANIMAL CONTROL (CONTINUED)**

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salaries & wages	28,133	29,555	30,107	28,400	10,428	19,711	38,900	36.97%
130	Employee benefits	2,792	2,850	2,871	2,800	798	1,421	3,600	28.57%
210	Memberships				80			80	0.00%
220	Public notices				100			100	0.00%
230	Travel & training	3,070	3,271	3,752	3,500	560	560	3,500	0.00%
250	Equipment supplies & maint	577	261	8	1,000	99	107	1,000	0.00%
280	Telephone	480	480	640	1,000	320	560	1,000	0.00%
310	Professional services	1,889	2,214	2,583	3,500	80	80	3,500	0.00%
480	Special departmental supplies	189	169	215	350		256	350	0.00%
510	Insurance	302	258	357	390	367	367	425	8.97%
610	Miscellaneous					289			
620	Miscellaneous services				490	214	503	490	0.00%
740	Equipment								
	Total Animal Control	37,432	39,058	40,533	41,610	13,155	23,565	52,945	27.24%



**HYRUM CITY GENERAL FUND
2024-25
ROADS**

The Roads Department provides for maintenance and construction of all City streets, curbs, gutters, and sidewalks, including snow removal, sign maintenance and curbside tree maintenance.

RELATED REVENUES: The City receives Class C Road and Funds from the state to help with road maintenance within the City. These funds are budgeted at \$1,200,000 for 2024-25. Class C funds may be used for road construction and maintenance as well as the purchase of new road maintenance equipment. Road impact fees charged on new construction east of 800 East can only be used to pay for roads constructed specifically to access certain areas. We have budgeted the use of these impact fees to continue paying for the road construction project on 300 South between 800 and 1300 East. This road was completed during 2006-07 at a total cost of \$1.2 million. With road impact fees at \$1,558 per home, these fees will be transferred to the General Fund each year until the \$1.2 million has been recovered. A COG Grant was awarded for 900 West and another round will be applied for in 2024-25.

PERSONNEL: Personnel are charged to the Road Department as follows: two at 25%, three crossing guards with a new one next year making four, a cleaner at 10% and a new hire bldg. main at 20%. All overtime accumulated during winter snow removal is charged to roads and this is budgeted at \$10,000 for 2024-25.

CAPITAL: In 2023-24 Road rebuilds include: Park Drive (Park Ave.-800 East); 400 East (100-200 South); 200 North (Center-100 West); Anvil (newseam-1810 East); 300 East (100 North-100 South); 100 South (1250-1350 East); 400 East (300-400 South); 100 South (100 East-Center).

The 2024-25 budget requests include: \$525,000 For a new maintenance facility; a chipper shared with parks \$26,500; an asphalt planer \$30,000; a street sweeper \$385,000; a new plow/flatbed pickup \$110,000; 900 west rebuild \$450,000; Rosewood/Glenwood/Canyon View road rebuild \$500,000; slurry seal \$60,000; canyon parking lot \$125,000; a washout basin \$300,000; \$235,000 for sidewalk grinding/leveling and additional sidewalks these two are in the 480 account;



**HYRUM CITY GENERAL FUND
2024-25
ROADS (CONTINUED)**

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salaries & wages	93,550	82,125	94,658	139,300	52,818	101,425	92,400	-33.67%
115	Overtime	9,218	3,066	17,564	10,000	3,793	18,483	10,000	0.00%
120	Seasonal/temporary employees	6,562	4,963	6,179	9,000			9,000	0.00%
130	Employee benefits	44,959	33,821	42,545	56,300	19,589	42,611	62,000	10.12%
230	Travel & training		511	129	2,000		150	2,000	0.00%
240	Office supplies & expense				100	35	35	100	0.00%
250	Equipment supplies & maint	28,351	30,029	54,788	30,000	14,757	49,230	45,000	50.00%
260	Bldg & grounds sup & maint	605	1,465	5,110	5,000	340	4,789	5,000	0.00%
270	Utilities								
280	Telephone	425	387	693	800	349	879	800	0.00%
310	Professional services	3,993	435	34	2,500	1,446	1,446	2,500	0.00%
410	Road construction & maint	11,549	23,750	70,824	50,000	71,201	90,543	70,000	40.00%
450	Public safety supplies	39,062	25,974	69,123	50,000	22,868	54,493	60,000	20.00%
480	Sidewalk construction & maint	49,044	49,223	226,630	235,000	63,550	113,005	235,000	0.00%
481	Street tree maintenance	6,360	27,873	16,887	30,000	24,567	48,202	30,000	0.00%
482	Curb & gutter const & maint	16,169	4,498	7,021	20,000	6,455	6,978	100,000	400.00%
510	Insurance	9,420	8,696	11,132	11,200	11,432	11,432	13,300	18.75%
610	Miscellaneous supplies	224	200	48	500		48	500	0.00%
620	Miscellaneous services								
720	Buildings				520,000		50,000	525,000	0.96%
740	Equipment	14,530	173,620	68,952	319,000	310,861	328,437	551,500	72.88%
750	Other improvements	699,628	488,544	766,019	1,812,100	680,688	1,102,748	1,495,000	-17.50%
	Total Roads	1,033,649	959,180	1,458,336	3,302,800	1,284,749	2,024,934	3,309,100	0.19%



**HYRUM CITY GENERAL FUND
2024-25
SOLID WASTE COLLECTION**

Hyrum City currently contracts with Waste Management for solid waste collection and disposal. The City charges five percent above the rates set by Waste Management to help pay for the costs of billing/customer service. An extra \$1 per service per month for the annual spring clean-up costs is also added. Making the price for a 90 gallon with recycling \$23.04 and a 60 gallon with recycling \$22.00. The cost for those who choose to have an individual green waste can is an additional \$12.03 per month per can. Logan City gave notice to Cache County/other cities that they will not be collecting garbage in the county/other cities but will only be serving Logan residents after October 2023. A Cache Waste Consortium was formed to provide a way to select garbage services for multiple

cities. Waste Management was selected to provide this service after a bidding process.

RELATED REVENUES: Projected revenues for 2023-24 are approximately \$1,049,495. This includes the regular garbage cans which are emptied weekly, the blue recycling cans which are emptied every other week.

OPERATION AND MAINTENANCE: Office supplies include a portion of the cost of postage, billing forms, envelopes, and other materials related to producing and mailing the monthly billings. Most of these expenses are equally divided among Solid Waste and the four utilities. Contract services (310) include the monthly service charge to collect and dispose of solid waste.

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
240	Office supplies & expense	99	35	187	3,000		150	3,000	0.00%
310	Contract services	813,262	894,553	930,924	965,000	424,594	900,187	980,000	1.55%
311	Community clean-up	6,473	6,811	4,887	8,000		6,057	8,000	0.00%
	Total Solid Waste	819,834	901,399	935,998	976,000	424,594	906,394	991,000	1.54%



**HYRUM CITY GENERAL FUND
2024-25
SHOP**

The Shop maintains City vehicles and equipment. Parts are billed directly to the individual departments and the City makes no charge for repair and maintenance labor.

OPERATION AND MAINTENANCE: The 2024-25 shop budget are based on 2023-24 levels.

PERSONNEL: The Shop is no longer charged an personnel.

CAPITAL: In 2023-24 a new fork lift was purchased no capital request are included in 2024-25.

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salaries & wages	11,077	11,490	12,620	13,700	7,686	14,806		-100.00%
115	Overtime		128		100				-100.00%
130	Employee benefits	6,609	7,014	8,125	9,000	4,273	8,531	9,900	10.00%
250	Equipment supplies & maint	5,474	10,061	10,053	10,000	6,926	11,926	11,000	10.00%
280	Telephone		69	75	600	38	75	600	0.00%
480	Special dept. supplies	1,929	735	1,289	1,000	74	773	1,000	0.00%
510	Insurance	447	382	528	550	542	542	650	18.18%
610	Miscellaneous			40	100			100	0.00%
740	Equipment				50,000	40,996	40,996		-100.00%
Total Shop		25,536	29,879	32,730	85,050	60,535	77,649	23,250	-72.66%



HYRUM CITY GENERAL FUND
2024-25
PARKS

The Parks Department provides for the maintenance and care of all public parks located within City limits except the CCC Camp. These include the City Square, East Park, Soccer Fields, Pride Park, Salt Hollow Park, Blacksmith Fork Park and West Park also in the construction phase. All canyon facilities are maintained by the electric utility and these include the Left Hand property, the CCC Camp, AJ's, the Canyon Lodge, and the grounds around the power plant.

During 2023-24 the Parks Department added a new Maga Tower to Salt Hollow Park; and completed Blacksmith Fork Park.

RELATED REVENUES: Park impact fees are currently \$2,217 and are being collected on each new residential construction. These fees are used to purchase and develop new park areas like Blacksmith Fork Park. East Park upgrades will now be moved to Capital Projects Fund starting in 2024-25.

PERSONNEL: The Parks Department is staffed by two full time and nine seasonal employees. Some summer mowing was bid out to independent contractors.

OPERATION AND MAINTENANCE: Expenditures for 2024-25 are based on 2023-24 levels.

CAPITAL: Includes a metal lean to building over the pumice pile \$73,000; a new sprinkler system for Salt Hollow Park \$340,000; cement pads for disk golf at mouth of the canyon \$25,000; design sprinklers and zero scape dog park \$10,000; small playground structure for random parks \$60,000; playground bark \$25,000; improvements to Bandits cove disk golf course \$15,000; attachment (laser level) for abi field groomer \$10,000; Ventracac with the snow blower attachment and Trencher \$61,000; plow blade for John Deere Gator \$6,000; Vermeer Wood Chipper \$26,500; Rodeo Tractor \$50,000.



**HYRUM CITY GENERAL FUND
2024-25
PARKS (CONTINUED)**

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
4510									
110	Employee salaries & wages	117,099	127,654	141,579	154,300	80,794	156,712	158,000	2.40%
115	Overtime	4,320	6,323	12,468	3,100	3,370	11,549	4,000	29.03%
120	Seasonal/temporary employees	26,049	41,559	48,707	50,000	38,372	57,004	50,000	0.00%
130	Employee benefits	69,640	80,349	87,901	89,000	44,526	90,402	90,600	1.80%
230	Travel & training				300			300	0.00%
250	Equipment supplies & maint	16,633	22,158	25,683	23,700	12,923	19,317	23,700	0.00%
252	Clothing and PPC				1,300	296	807	1,300	0.00%
260	Bldg & grnds supplies & maint	91,855	68,647	71,278	60,000	25,583	68,254	70,000	16.67%
280	Telephone	1,071	939	991	1,200	416	888	1,200	0.00%
310	Professional services	18,907	29,111	42,266	50,000	51,738	79,369	75,000	50.00%
510	Insurance	7,230	7,081	8,960	8,600	8,775	8,775	10,200	18.60%
610	Miscellaneous supplies	16	165	310	400	194	194	400	0.00%
620	Miscellaneous services				500			500	0.00%
720	Buildings		63,823	20,666				73,000	
730	Park improvements	86,266	52,810	129,341	340,000	154,832	174,832	475,000	39.71%
731	Blacksmith park								
740	Equipment	102,887	85,960	142,770	143,000	141,325	141,325	153,500	7.34%
	Total Parks	541,973	586,579	732,920	925,400	563,144	809,428	1,186,700	28.24%



**HYRUM CITY GENERAL FUND
2024-25
ENGINEERING**

Hyrum City hired Matt Holmes in October 2019 to be the City Engineer. In addition to engineering functions, this department provides design review and inspection of all subdivisions. Additional engineering for special projects are charged to department specific project.

During 2023-24 many developments were completed, with many more in the approval process.

RELATED REVENUES: City ordinance established subdivision and inspection review

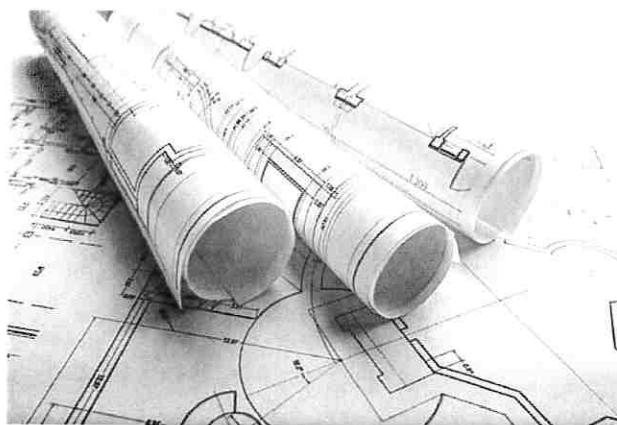
fees of 2.5% of the estimated cost of the infrastructure. These charges help offset the cost of providing inspections, plan review, etc.

PERSONNEL: The City Administrator is charged (10%) to this department, and the City Engineer (10%).

OPERATION AND MAINTENANCE: Engineering review of developments within the City is charged to the professional services account. Additional money has been set aside in the 250 account for document storage.

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
4550									
110	Employee salary & wages	17,153	17,956	24,178	31,400	7,093	21,588	28,800	-8.28%
130	Employee benefits	7,912	8,295	8,614	9,500	77	9,704	13,300	40.00%
210	Book subs & membership				1,500	2,500		1,500	0.00%
230	Travel & meetings	1,638	1,689	1,182	1,500		1,583	1,500	0.00%
240	Office supplies & expense		28	203	100		203	100	0.00%
250	Equipment supplies & maint	412	3,245	4,820	10,000	4,031	6,349	10,000	0.00%
280	Telephone	750	853	616	700	148	638	700	0.00%
310	Professional services			3,264	5,000		2,477	5,000	0.00%
510	Insurance	1,234	1,053	1,491	1,500	1,497	1,491	1,700	13.33%
610	Miscellaneous				50			50	0.00%
740	Equipment		35,355						
	Total Engineering	29,099	68,474	44,368	61,250	15,346	44,033	62,650	2.29%



**HYRUM CITY GENERAL FUND
2024-25
RECREATION**

The Recreation Department provides those recreation programs sponsored wholly, or in part, by the City. These programs include minor and major league baseball, girls' softball, girls' fast pitch and tee ball. All registration is now online on the Hyrum City web site; you can register from home.

RELATED REVENUES: Other communities involved in league play reimburse Hyrum for their portion of expenses. Registration fees include the cost to purchase T-shirts and hats and a portion of the cost for umpire fees.

PERSONNEL: Steve Webb is our sports director running both the boys and girls ball programs. He

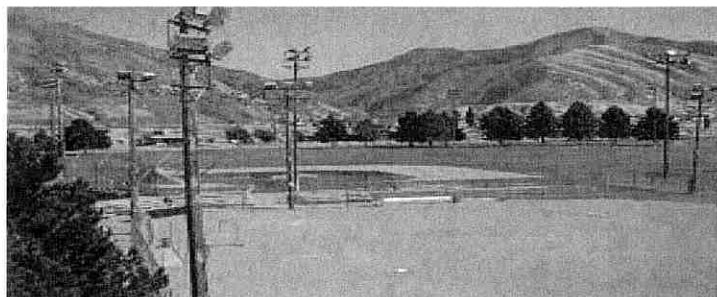
organizes the teams and coordinates games and expenses with other communities (Wellsville, Paradise, Nibley, Millville, and Mendon). A new full time Event Panner/Rec director is budgeted for 2024-25.

OPERATION AND MAINTENANCE: Field preparation supplies cover the cost of pumice (diamond dust) and lime to prepare the fields for ballgames. Included in the account 481 field prep includes pumice \$10,000.

CAPITAL; No capital request are included in this budget.

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salary and wages							55,100	
120	Seasonal/temporary employees	7,200	8,300	5,811	8,600	4,411	8,820	9,700	12.79%
130	Employee benefits	721	814	560	900	337	790	38,300	4155.56%
220	Public notices			115	200		150	500	150.00%
230	Travel								
240	Office supplies & expense			115	100		50	1,000	900.00%
250	Equipment supplies & maint	1,050	3,729	1,824	7,000		3,589	7,000	0.00%
480	Special departmental supplies	7,644	14,096	7,013	12,950	210	7,310	13,000	0.39%
481	Field preparation supplies	4,288	403	16,401	30,000	9,080	17,826	30,000	0.00%
510	Insurance	1,915	1,634	2,263	2,300	2,324	2,324	2,700	17.39%
609	Tournament/league registrations				1,000			1,000	0.00%
610	Miscellaneous supplies				800			800	0.00%
620	Misc services (ump fees)	5,825	4,700	4,020	10,000	540	4,680	10,000	0.00%
740	Equipment supplies & maint				27,500		7,500		-100.00%
Total Recreation		28,643	33,676	38,122	101,350	16,902	53,039	114,000	12.48%



**HYRUM CITY GENERAL FUND
2024-25
MUSEUM**

The Hyrum City Museum is located in the basement of the library at 50 West Main. On January 12th, 2013 the museum was reopened under a new director Jami Van Huss. Museum hours of operation are Tuesday, Wednesday and Thursday 10:00 AM - 4:00 PM, 4th Saturday of each month 10:00 AM - 3:00 PM and by appointment.

In 2023-24 the Museum achieved many things including: Recording record high attendance; receiving the unity award from Sema Hadithi; recognized 53 Cold War Veterans and began building a secure storage area.

RELATED REVENUES: Museum admission is free of charge although private donations are accepted. Hot Wheels in Hyrum brings in money every year. These donations mostly go for the museum expansion. Also \$10,000 will come from the designated funds to pay for capital improvements.

OPERATION AND MAINTENANCE: The museum is staffed by two part time employees the museum director and a curator.

CAPITAL: Capital projects for 2024-25 budget includes \$10,000 for new exhibits, collections and programs.

BUDGET EXPENSE APPROPRIATIONS

CODE		2021	2022	2023	2024	2024	2025	PERCENT
4562	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST PROPOSED BUDGET	OF CHANGE
110	Salary & Wages	43,723	50,831	55,461	51,700	30,213	61,285	62,000 19.92%
130	Employee Benefits	9,002	10,380	11,232	9,400	6,111	12,517	12,000 27.66%
210	Books, subscrip & memberships	608	709	523	600	280	370	650 8.33%
220	Museum promotion	871	1,161	985	600	831	1,542	800 33.33%
230	Travel	2,690	8,421	10,182	2,500	6,240	8,725	3,000 20.00%
240	Office supplies	467	506	509	500	277	814	600 20.00%
250	Equipment, supplies & maint	1,077	1,260	1,078	750	321	903	750 0.00%
260	Bldg & grnds supp & maint	118	120	360	100	65	209	100 0.00%
280	Telephone	624	624	572	650	364	624	650 0.00%
310	Contract services	32	27,666					
480	Museum artifacts & materials	507	1,085	607	1,000	140	464	1,000 0.00%
510	Insurance	565	482	668	700	686	686	800 14.29%
610	Miscellaneous	1,567	2,646	4,006	1,000	411	3,975	100 -90.00%
720	Building Improvements	4,023	13,931	19,264	10,000	8,984	11,089	10,000 0.00%
Total Museum		65,874	119,822	105,447	79,500	54,923	103,203	92,450 16.29%

*A new exhibit is
Coming soon!*



**HYRUM CITY GENERAL FUND
2024-25
YOUTH COUNCIL**

The Hyrum Youth Council provides an opportunity for community involvement and service during each one-year term of office.

Youth Council activities include a youth parade, and a teen dance for the July 4 celebration. They also provide help with the patriotic meeting, Elk Festival, Top of Utah Marathon, Hyrum Christmas Celebration, Easter egg hunt, teen easter egg hunt, posting the flags at the cemetery with the American Legion for Memorial Day and volunteering at the historic cabins.

Council members attend the annual Day at the Legislature in January where they meet with their local representatives and observe the

legislature in session. They also receive training at the annual Youth Council Conference held in March at Utah State University. This conference includes representatives from youth councils throughout Utah. The Youth Council also does a day around Hyrum.

RELATED REVENUES: Youth Council fund raising activities typically generate several hundred dollars each year and they use these funds for worthy causes.

OPERATION AND MAINTENANCE: Expenditures for 2024-25 are based on 2023-24 level.

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
210	Memberships		50		50		50	50	0.00%
230	Travel & training	180	1,487	4,286	5,000		4,300	5,000	0.00%
250	Equipment & supplies			1,045	500		250	1,000	100.00%
610	Miscellaneous supplies	2,332	5,648	5,696	4,500	1,659	5,228	5,000	11.11%
620	Miscellaneous services				500			500	0.00%
Total Youth Council		2,512	7,185	11,027	10,550	1,659	9,828	11,550	9.48%



**HYRUM CITY GENERAL FUND
2024-25
SENIOR CITIZENS**

The Senior Center is open Monday through Friday from 9:00 a.m. to 2:00 p.m. The Senior Center serves lunch at noon with a suggested donation of \$3.00; except Thursdays.

Daily activities include exercise and health programs, entertainment programs, educational programs, and many other fun activities.

Yearly events include: Thanksgiving, Christmas 4th of July, Halloween, a summer social, a mother/daughter program, meal and random other fun themed parties.

The Senior Center offers fun road trips. With new vans the Senior Center can now accommodate 29 seniors on these trips.

PERSONNEL: The Senior Citizens Center is staffed by three part-time employees. The director has 1,547 hours, a cook at 1,300 hours, and a custodian at 240 hours. Our board of directors and volunteers help as needed and we appreciate their efforts. The Senior Center also has an advisory board

made up of seniors from Hyrum and other cities.

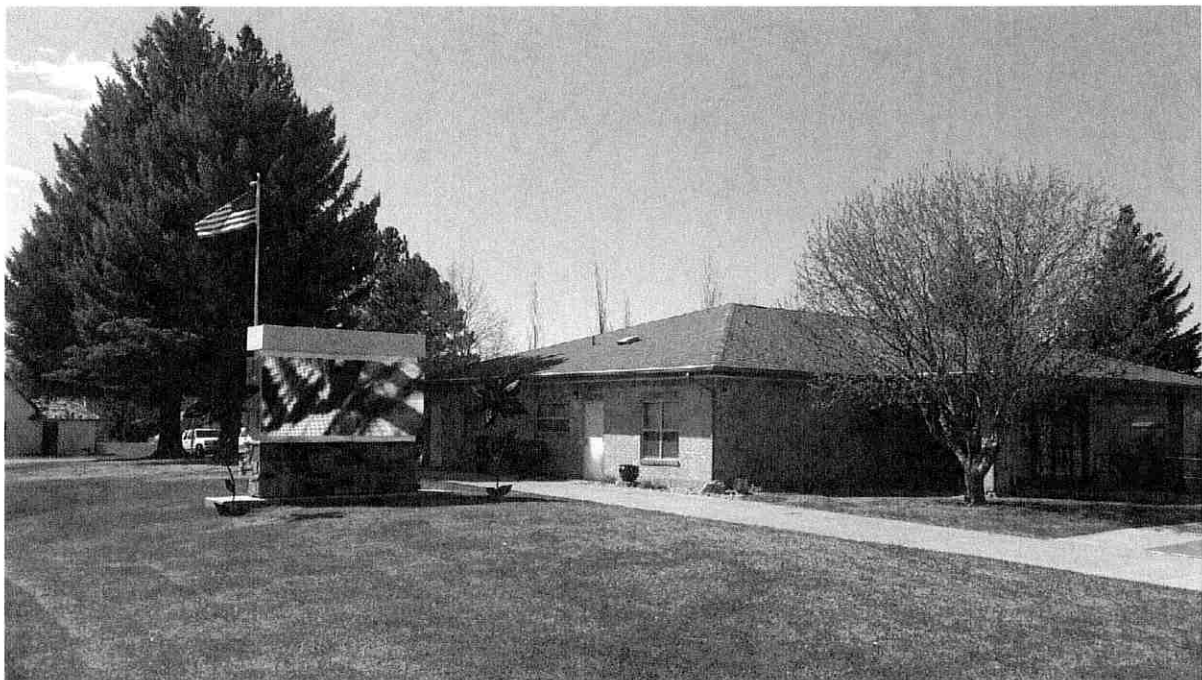
RELATED REVENUES: The annual craft fair will no longer be an annual event. The Senior Center receives monetary donations throughout the year and sell beautiful quilts all year long.

The food pantry has been very generous to the Senior Center and they really help with our food costs.

SENIOR NEWS: A monthly newsletter is provided in the city newsletter and in surrounding city's newsletters. The Local paper and radio is used also.

OPERATION AND MAINTENANCE: Expenditures for 2024-25 are based on 2023-24 expenditures.

CAPITAL: In 2023-24 the Senior Center replaced the furnaces. Capital for 2024-25 include a new stove top \$4,000; new blinds \$4,000; and new flooring \$6,000.



**HYRUM CITY GENERAL FUND
2024-25
SENIOR CITIZENS (CONTINUED)**

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salaries	37,387	55,430	55,988	77,200	31,157	56,918	67,300	-12.82%
115	Overtime				1,000			1,000	0.00%
130	Employee benefits	10,442	12,988	13,260	16,400	6,620	13,857	13,200	-19.51%
220	Public notices	453			200		150	400	100.00%
230	Travel & training	945	1,477	1,965	10,000	235	2,333	10,000	0.00%
240	Office supplies	20	377	649	500	194	388	500	0.00%
250	Equipment supplies & maint	2,212	2,642	6,707	6,000	955	2,943	6,000	0.00%
260	Bldg & grnds supplies & maint	2,428	1,539	2,274	2,000	3,343	3,904	3,000	50.00%
270	Utilities	1,020	1,895	2,371	1,500	664	2,489	2,500	66.67%
280	Telephone	1,420	824	692	1,000	266	639	1,000	0.00%
285	Internet service	1,519	2,354	2,575	3,000	1,051	2,725	3,000	0.00%
480	Food Cost	4,973	6,148	11,922	7,000	4,333	13,445	15,000	114.29%
510	Insurance	3,942	3,365	4,659	4,700	4,784	4,784	5,500	17.02%
610	Craft Supplies	16,317	20,091	22,641	15,000	3,483	18,577	15,000	0.00%
620	Miscellaneous services	2,186	1,760	2,699	11,500	894	1,987	11,500	0.00%
720	Buildings		2,000	2,475	10,500	17,586	15,586	14,000	33.33%
740	Equipment								
		85,264	112,890	130,877	167,500	75,565	140,725	168,900	0.84%



**HYRUM CITY GENERAL FUND
2024-25
LIBRARY**

The Hyrum Library currently serves the cities of Hyrum, Nibley, and Wellsville with 3653 active patrons. With approximately 75,000 visitors annually. While the majority of our library patrons come from these cities, we do have some patrons from all over Cache Valley, including North Logan, and Smithfield. The library currently houses 46,336 items and has circulated 312,714 items with an average of 26,060 items monthly. Library patrons have placed holds on 11,789 items. The library also provides access to 390,659 e-books, and e-audio titles available for library patrons to download. Of those items, the Hyrum library has circulated 62,978 items.

The library continues to be a very busy place! The library holds programs during the months of September – April, along with the Summer Reading program during June and July. Story time was held 4 times weekly, this last year we kicked off our fall programming with Story time with the Sheriff and K-9 deputy. Other programs included Magic Tree house Book club, Lego club, chess club, craft afternoon, and various teen activities.

During the months of June and July the library holds a Summer Reading program which is geared towards all ages, with programs that appeal to all. The Summer Reading program, like previous years, is our biggest event. The theme for Summer Reading was “All together Now”, the library held an annual kickoff party where over 750 people were in attendance.

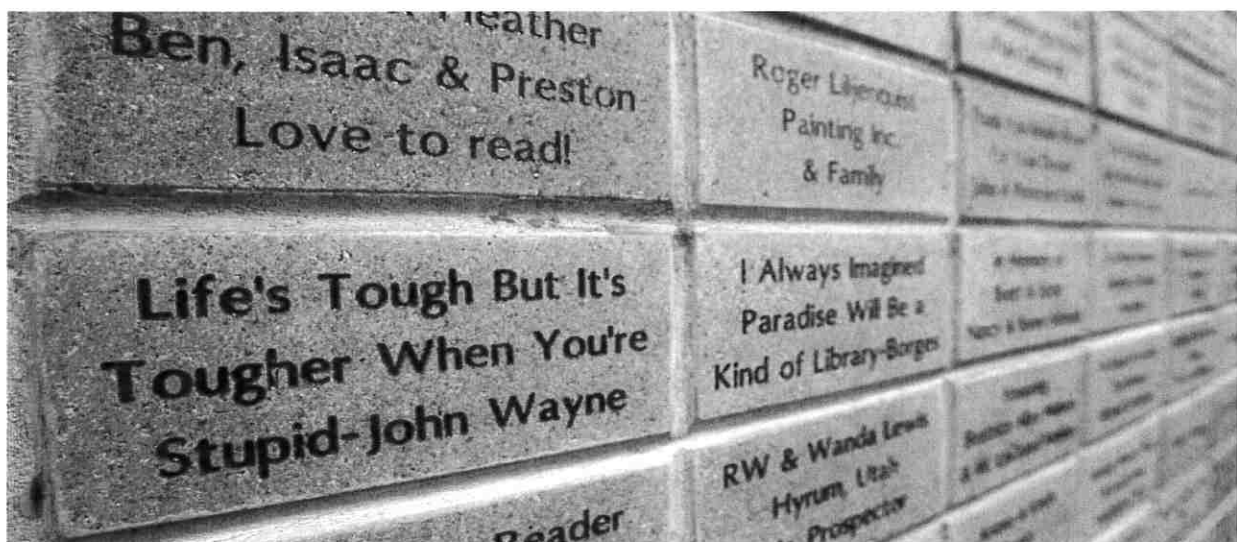
2330 individuals signed up which consisted of 641 families. Attendance for all programs stayed constant throughout the summer months, which helped increase our circulation statistics.

During the month of February, the library holds an amnesty month when all fines are “paid” with items that will benefit a nonprofit organization. This year the library accepted items that could be donated to the Cache Food Pantry. The library waived over \$500.00 in fines and donated a truck load of items.

Just as in previous years, the library staff continues to make changes to the library collection, which makes the library more appealing, and keeps items organized and orderly. The library staff also continues to attend training through the Utah State Library, watch webinars, and listen to podcasts, which helps bring new ideas and new programs to our community.

Goals include:

- Continue to arrange the library to make it more appealing to the patrons that we serve. This Coming year the focus will be the children’s department. Additional tables, chairs, and shelving will be added to the library.
- Send staff members to more conferences, webinars, and uplift training.



**HYRUM CITY GENERAL FUND
2024-25
LIBRARY (CONTINUED)**

PERSONNEL: The Library is currently staffed by 11 individuals; hours are reported annually and includes: One proposed Full-time Library Director at 2080 hours, one Part-time Assistant Library Director at 1547 hours, one part-time Library Assistant at 1547 hours, one part-time Library Assistant at 1300 hours, one part-time library Assistant at 1040 hours, one part-time Children's Librarian at 1404 hours, one part-time Young Adult Librarian at 1508 hours, three Library Pages at 1456 hours each, and one Custodian at 1040 hours split

with other departments and 2 summer pages at 360 hours.

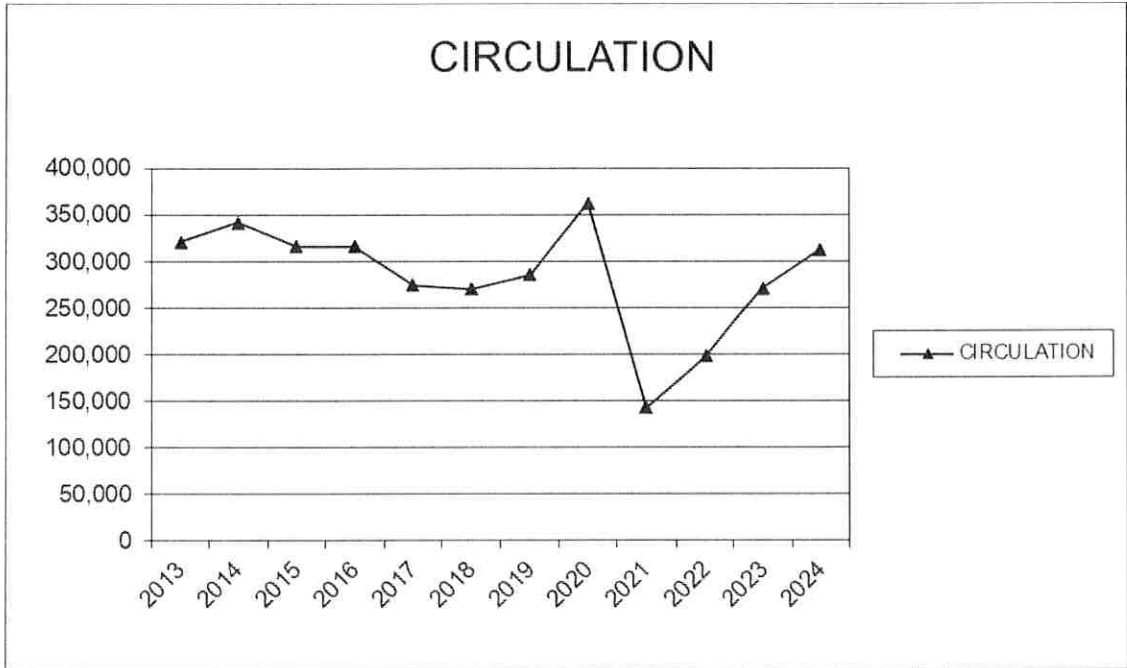
OPERATION AND MAINTENANCE: The 2024-25 budget is based on 2023-24 projections. The Library Trust Fund was done away with in 2016-17 and added into the General Fund.

CAPITAL: Includes \$18,000 to update the children's area.

BUDGET EXPENSE APPROPRIATIONS

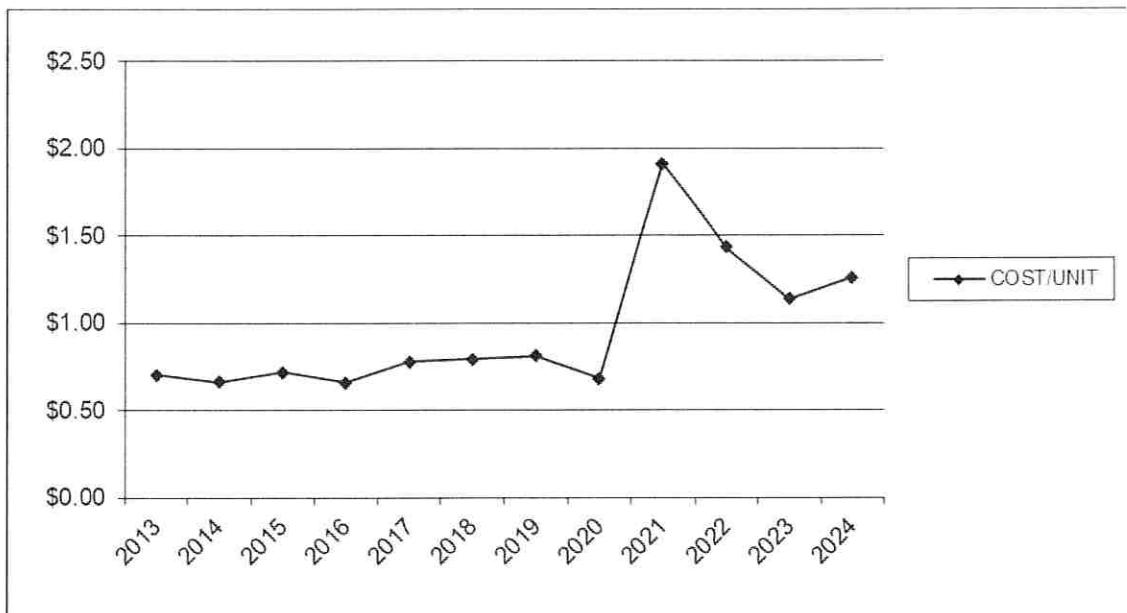
CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salaries & wages	148,003	184,553	206,990	192,500	108,060	216,492	240,900	25.14%
115	Overtime								
130	Employee benefits	26,211	33,469	36,345	39,000	18,881	38,690	64,700	65.90%
210	Books, subs & memberships	2,604	3,066	1,857	3,000	1,794	2,801	3,000	0.00%
220	Library promotion	3,099	5,630	7,885	8,000	2,989	8,578	8,000	0.00%
230	Travel	125	497	1,499	1,000		54	1,500	50.00%
240	Office supplies	5,193	8,025	8,210	7,000	5,701	10,591	7,000	0.00%
250	Equipment supplies & maint	15,642	10,619	11,316	10,000	8,406	13,562	10,000	0.00%
260	Buildings & grounds sup & maint	10,062	14,148	36,632	15,000	25,550	32,102	20,000	33.33%
270	Utilities	5,127	7,612	10,944	6,000	2,749	10,650	10,000	66.67%
280	Telephone	1,972	2,195	2,253	3,000	1,190	2,205	3,000	0.00%
285	Internet	1,892	186	573	3,500	964	1,624	1,000	-71.43%
310	Professional services	210	336	238	200	34	507	1,100	450.00%
480	Library books & materials	31,998	34,840	32,782	30,000	19,078	34,925	32,000	6.67%
481	Library tapes	5,593	9,744	7,229	10,000	5,443	8,103	10,000	0.00%
510	Insurance	11,093	9,467	13,109	13,200	13,462	13,462	15,600	18.18%
609	State Grant	4,660	7,995	11,147	6,500		1,786	6,500	0.00%
610	Miscellaneous supplies	239	65		500	117	117	500	0.00%
620	Miscellaneous services	169	270	107	500	50	165	500	0.00%
740	Equipment	23,396	21,688	13,096	11,500	12,588	12,588	18,000	56.52%
	Total Library	297,288	354,405	402,212	360,400	227,056	409,002	453,300	25.78%

LIBRARY CIRCULATION



This chart looks at library circulation from 2013-2024. The circulation took a big jump in 2020, then into a big dive with COVID-19 from 362,871 in 2020 to 143,259 in 2021. It is making a comeback with new and returning patrons and is currently at 312,714.

LIBRARY COST PER ITEM CHECKED



This chart demonstrates the cost per book checked out of the library based on circulation and budget (Without costs associated with capital, new books and tapes) Cost per unit went from .68 cents in 2020 to 1.91 cents in 2021 because of COVID-19. Cost per check out is coming down as new patrons and returning patrons return to the library and check out books at the library. Current cost per item checked is \$1.26.

**HYRUM CITY GENERAL FUND
2024-25
CEMETERY**

The Cemetery Department provides funding for the grounds and equipment pertaining to operation and maintenance of the Cemetery.

During 2023-24 new snowblowers were purchased and the house on the cemetery block was abated for asbestos.

RELATED REVENUES: The purchase price of each cemetery lot sold is credited to cemetery revenue as are the opening and closing fees for individual graves at the time they are used. Fees were increased March 2nd, 2023; fees had not been changed since 2018.

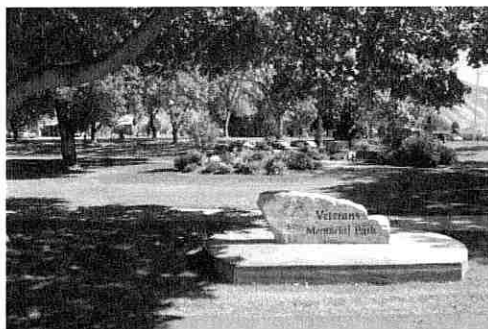
PERSONNEL: The cemetery is staffed by a sexton split with other departments at 10%, another employee at 5% and one at 10%; and A new full time hire building maintenance 10%. In 2017-18 budget year we bid out the yard maintenance of the cemetery so now the two other seasonal workers are not needed. That independent contractor will be charged in the 310 account.

OPERATIONS AND MAINTENANCE: These budgets are based on 2023-24 expenditures.

CAPITAL: Capital includes a GIS upgrade \$10,000 and \$75,000 for house demo.

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
4590									
110	Employee salary & wages	11,075	16,034	17,856	28,100	10,669	20,660	26,400	-6.05%
115	Overtime	2,037	965	3,402	3,000	1,191	3,197	3,000	0.00%
120	Seasonal/temporary employees				8,000			8,000	0.00%
130	Employee benefits	7,703	9,377	12,151	12,000	6,158	12,457	12,400	3.33%
240	Office supplies & expense			14	300		31	300	0.00%
250	Equipment supplies & maint	1,317	326	7,669	7,000	17	1,786	7,000	0.00%
260	Bldg & grnds supplies & maint	7,310	12,358	1,007	6,000	9,399	9,439	6,000	0.00%
280	Telephone		83	100	90	60	120	150	66.67%
310	Contract Services	22,255	26,100	30,500	55,000	33,811	39,111	55,000	0.00%
510	Insurance	1,290	1,101	1,525	1,600	1,566	1,566	1,700	6.25%
610	Miscellaneous	(107)	600	300	500	400	400	500	0.00%
720	Building improvements		95,884	450,597					
730	Cemetery improvements	10,511			50,000		49,876	85,000	70.00%
740	Equipment			50,000	10,000		6,998		-100.00%
	Total Cemetery	63,391	162,828	575,121	181,590	63,271	145,641	205,450	13.14%



**HYRUM CITY GENERAL FUND
2024-25
COMMUNITY PROGRESS**

Community Progress provides funding for the 4th of July celebration, the Hyrum Royalty Pageant, the City's parade float, Night out against Crime, Hyrum Holiday Celebration and business breakfasts. Hundreds of hours are donated by volunteers involved with the various events held under the direction of the Community Progress Committee.

2016-17 the Kilgore Annexation agreement that provides a tax break for Kilgore at 50% of property tax and sales tax for 10 years was added. CARES act expenditures were also added to this fund and are offset by CARES act funds on the revenue side. ARPA funds will not be in this fund but in Sewer and Irrigation respectively.

RELATED REVENUES: Community Progress revenue comes from donations from various businesses to support these events.

PERSONNEL: Community Progress involves the efforts of many people, all of whom serve as volunteers.

Mass transit tax was added in community progress it is offset by taxes collected. During

CAPITAL: No Capital projects are included in 2024-25 budget.

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2021	2022	2023	2024	2024	2025	PERCENT OF CHANGE	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL		PROPOSED BUDGET
210	Night Out Against Crime		899	820	1,000	1,040	1,040	1,200	20.00%
211	Easter Egg Hunt		1,088	1216	1,000		1,203	1,200	20.00%
212	Business Conference				1,000			1,000	0.00%
220	Holiday at Hardware		940	705	1,000	2,044	2,044	2,000	100.00%
240	Photography & scrapbook				600		50	600	0.00%
250	Parade float supplies & pull	36		63	1,000	319	444	1,000	0.00%
311	CDBG grant	62,805							
510	Insurance	266	227	315	350	323	323	375	7.14%
610	Miscellaneous supplies	122	1,514	440	3,000	233	233	3,000	0.00%
611	July 4th celebration	18,917	21,409	9,033	25,000	12,839	21,111	25,000	0.00%
612	Hyrum Royalty Pageant		1,229	4,244	2,500	(965)	(965)		-100.00%
613	Fair booth								
614	Mass Transit	279,086	310,823	311,814	340,000	164,509	311,510	340,000	0.00%
615	Kilgore Tax Reimbursement	83,307	82,624	82,184	95,000		92,348	100,000	5.26%
620	Miscellaneous services	373		380	1,000			1,000	0.00%
621	Hyrum Hornets	2,000	2,000	2,000	2,000			2,000	0.00%
622	CARES Act	720,793							
623		62,924	98						
720									
Total Community Progress		1,230,629	422,851	413,214	474,450	180,342	429,341	478,375	0.83%

HYRUM CITY CORPORATION

CAPITAL PROJECTS

FUND



**HYRUM CITY
2024-25
CAPITAL PROJECTS FUND**

The Capital Projects Fund has been created to accumulate funds in the General Fund to finish projects that may take more than one fiscal year to complete. Balances in this fund are carried over from one year to another and set up in reserves to provide funding for future projects.

REVENUES: In 2020-21 a generous donation of \$425,000 from JBS was received for Blacksmith Fork Park including the skate park. Another generous donation from JBS in 2022-23 of 350,000 was to help purchase a ladder truck. The Fire Station was paid for by accumulating funds in the Designated Funds. The 2022-23 budget transferred \$1,500,000 from the General Fund to Capital Projects to put toward Blacksmith Fork Park and the West Park; this money comes from surplus from the General Fund.

CAPITAL PROJECT REVENUES

ACCT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024	2024	2025
						6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET
45-3341	Grants for Park/Trails	485,644						
45-3342	Gen Fund Transfer	1,000,000	1,000,000	1,500,000				450,000
45-3490	Mis. Donations	425,000		350,000	450,000	21,000	27,500	
45-3620	Interest Earnings	8,880	7,717	30,685	35,700	43,547	89,533	100,000
45-3630	Contribution - Library Foundation							
45-3640	Gen Fund trans misc. revenues							
45-3830	Loan From - Electric Utilities							
45-3831	County rent on fire station							
45-3838	Gen Fund trans							
45-3839	City Hall Gen Fund Transfer							
45-3340	General Fund Transfer							
45-3895	Trans from Cap Proj unapprop				1,833,100			1,169,000
45-3889	Trans from desig fnd - fire engine				300,000		339,022	
45-3896	Trans to desig fnd fire station							
45-3899	Trans to desig fnd City Hall							
	Total revenues	1,919,524	1,007,717	1,880,685	2,618,800	64,547	456,055	1,719,000

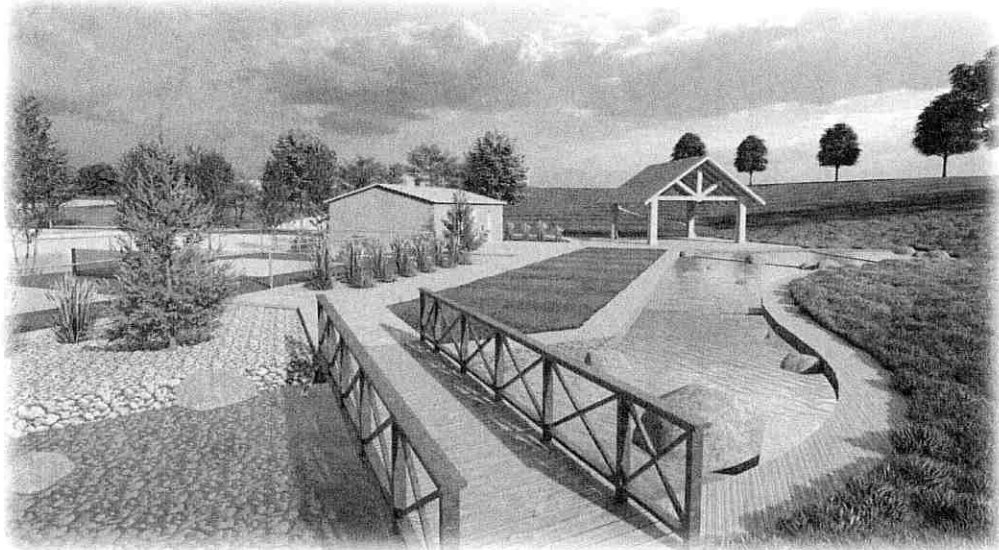
EXPENDITURES: for 2024-25 Include \$500,000 for The West Park; and \$1,219,000 for the East Park.



**HYRUM CITY
2024-25
CAPITAL PROJECTS FUND**

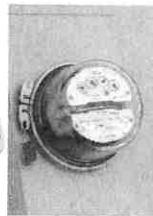
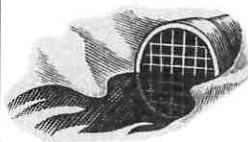
CAPITAL PROJECT EXPENDITURES

DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET
45-4220-720 New Fire Station	40,087	9,536	7,800	50,000	2,326	47,638	
45-4220-740 New fire engine			1,734	750,000	300,000	539,022	
45-4510-730 Blacksmith Fork Park	1,339,517	1,246,848	1,396,671	200,000	386,052	586,185	
45-4510-731 Blacksmith Fork Trail	142,456						
45-4510-732 West Park				1,618,800		10,000	500,000
45-4510-733 East Park							1,219,000
Total expenditures	1,522,060	1,256,384	1,406,205	2,618,800	688,378	1,182,845	1,719,000

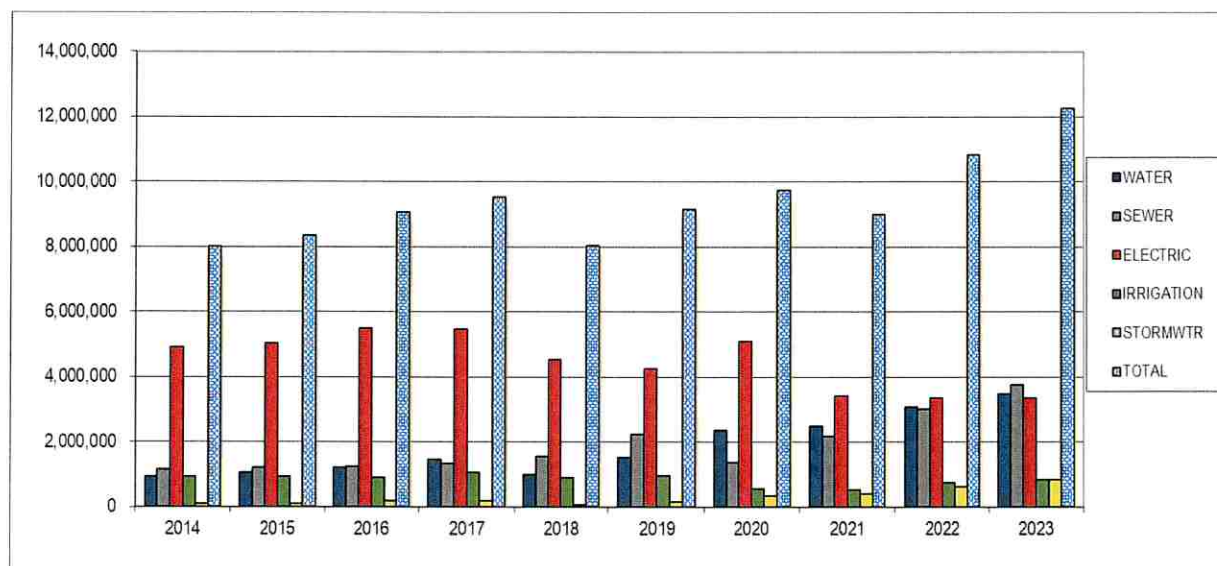


HYRUM CITY CORPORATION

UTILITY FUNDS



UTILITY RESERVE BALANCES 2024-25



This chart shows the changes in utility cash reserves from June 2014 to June 2023.

The fluctuations in reserve funds over the last nine years are due to increased operating costs including rising power cost, capital investments and transfers to the General Fund and Capital Projects Fund.

Between June 2022 and June 2023 Culinary Water cash reserves increased by 13% to \$3,478,326. The increase is from new growth. As of February 2024, reserves were \$2,791,442.

During the same time period, Sewer cash reserves increased by 24% to \$3,743,119. As of February 2024, the reserves are \$4,314,716. Reserves increased due to growth and an updated plant; rates were also increased in January 2020 with a built-in dollar increase in January to offset some of these costs.

Electric cash reserves decreased by 9% during 2023 from \$3,351,147 to \$3,350,851; as of February 2024, the reserves are \$2,890,462 these are down in large part because of West Point Dairy's construction for the transmission line upgrades, lots of projects, inflation, new growth and high-power cost. Power cost have leveled off in the current year.

Irrigation cash reserves increased by 10% in 2023 to \$836,013. As of February 2024, they have decreased to \$326,261. Most of this is due to new meters being purchased.

Storm Water increased from \$615,232 in 2022 to \$844,914 in 2023 due to a fee increases and growth. As of February 2024, Storm Water has a reserve balance of \$985,046.

Total reserves increased by 13% between June 2022 and June 2023 from \$10,813,550 to \$12,253,223. The total of all funds as of February 2024 is \$11,307,927.

HYRUM CITY CORPORATION

**CULINARY WATER
FUND**



**HYRUM CITY CORPORATION
2024-25
WATER FUND**

The City’s water sources include four springs located in Blacksmith Fork Canyon and three wells—two located at the mouth of Blacksmith Fork Canyon and one located on the southeast corner of East Park.

METERED WATER SALES: Rates were raised in January 2019. The base rate for residential was changed from \$12 to \$15. Commercial rates also increased 6 cents per 1,000 gallons for three years beginning Jan. 1 2020. Charges for overage were also increased and are computed after both residential and commercial customers have used the basic 10,000 gallons. Residential water meters are read May through October and commercial and agricultural meters are read throughout the year. The water department has over 4,000 connections.

NEW CONNECTION FEES: Rates and policies were changes in 2017-18; property owners are now responsible for new water

connections. Meter and City inspection fees are now \$424 each. We are anticipating 80 new homes.

INTEREST EARNINGS: Interest revenues are based on maintaining an average reserve of \$2,903,265 at 5.4438%.

IMPACT FEES: Impact fees are divided into four accounts: buy-in, storage, distribution, and professional services. Buy-in is the contribution new customers make to the existing system. These funds are revenue to the utility and can be used as part of the revenue base. Storage, distribution, and treatment impact fees must be held in reserve to be used on future projects built specifically for the benefit of those who contribute these fees. Impact fees are transferred to and held in a restricted fund balance until used. Water Storage Impact fees were used to build the 2 million gallon water tank and we will continue to recoup cost from the storage impact fees.

WATER REVENUES

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
3711	Metered water sales	1,284,652	1,336,374	1,425,885	1,500,000	749,608	1,440,781	1,600,000	6.67%
3714	New connection fees	82,382	78,994	41,128	34,000	21,624	42,400	34,000	0.00%
3717	Water Development Fees	6,930							
3718	Sale of material	525			1,000			1,000	0.00%
3719	Miscellaneous revenues	1,806	8,035	6,523	5,000	200	732	5,000	0.00%
3721	Interest earnings	13,876	14,235	112,205	157,500	83,891	158,354	158,000	0.32%
3723	Prof/Loss Sale of fixed Asset	117,500							
3725	Impact fee - buy-in	37,219	31,987	16,887	13,760	8,772	17,200	13,760	0.00%
3726	Impact fee - storage	193,528	165,728	87,497	71,280	45,441	89,100	71,280	0.00%
3727	Impact fee - distribution	309,299	264,868	139,838	113,920	72,624	142,400	113,920	0.00%
3729	Impact fee - professional services	2,389	2,046	1,080	880	561	1,100	880	0.00%
3742	Rent Non Operating Property						7,950	31,800	
	Total Water Revenues	2,050,106	1,902,267	1,831,043	1,897,340	982,721	1,900,017	2,029,640	6.97%

**HYRUM CITY CORPORATION
2024-25
WATER FUND (CONTINUED)**

PERSONNEL: The Water Department is charged for 16 full-time employees whose salaries are shared with other departments including three part-time office employees whose salaries are shared with other departments, and one janitor. Corey retired after 42 years and Kade Maughan replaced him as the department head. Roads and Water will be split and a new Water supervisor will be hired. New hires additionally include an accountant and a building maintenance employee split with other departments. We left Kade and other employees in the water dept. this year but will split them out in 2025-26 budget.

CAPITAL: During 2023-24 engineering and design of 900 west was done in anticipation of the capital project in 2024-25. Also completed was replacing steel lines on 300 East (100

North-100 South). Capital requests for 2024-25 include: a well house generator building \$20,000; a truck \$70,000; a second new truck \$70,000; a new backhoe \$130,000; a Trimble GPS locator \$7,000; a Rycon utility locator \$6,000; 900 West boring and waterline/electrical upgrades \$1,650,000; metering system upgrades \$130,000; a water study \$50,000; Master Plan update GIS \$200,000; Canyon metering \$100,000. Included in the 255 account is \$75,000 for meters, \$75,000 for Radios.

CONTRIBUTIONS: The 2024-25 isn't requesting a contribution to the General Fund; the additional funds from not contributing to the General Fund were used to pay off the 2 MG water tank bond. The Bond was paid off in June 2018. Funds are now used to update the system.

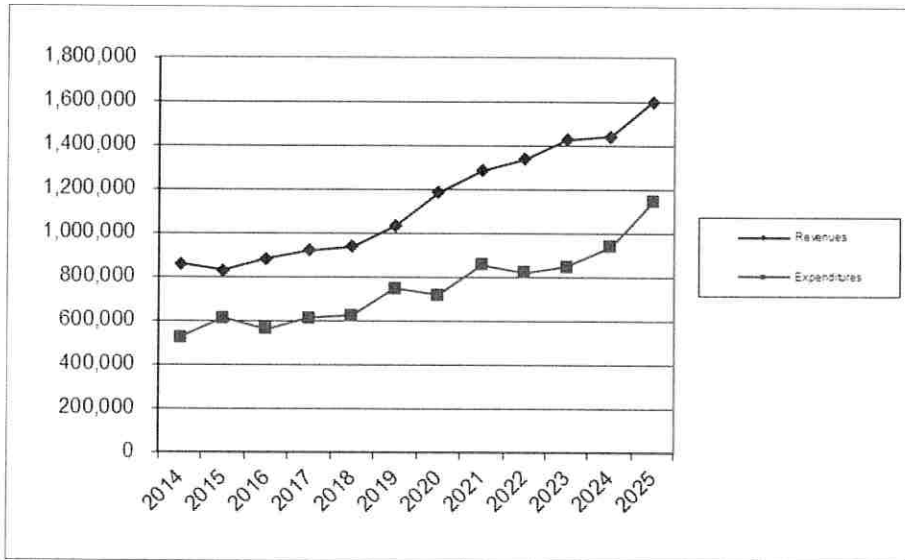


HYRUM CITY CORPORATION
2023-24
WATER FUND (CONTINUED)

WATER EXPENDITURES

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salaries & wages	215,487	215,641	238,612	286,700	134,840	260,655	411,600	43.56%
115	Overtime	6,301	3,666	8,529	4,000	10,769	19,714	4,000	0.00%
116	Standby time	9,679	10,016	9,770	10,000	4,827	9,882	10,000	0.00%
120	Seasonal	11,018			14,400			14,400	0.00%
130	Employee benefits	119,438	107,510	115,593	139,900	61,908	111,785	220,500	57.61%
210	Books, subs & memberships	1,334	1,497	1,324	1,500	150	1,690	1,700	13.33%
220	Public notices				250		50	250	0.00%
230	Travel & training	1,750	1,750	4,379	10,000	1,468	2,114	10,000	0.00%
240	Office supplies & expense	5,923	6,306	7,110	5,000	3,591	7,269	5,000	0.00%
250	Equipment supplies & maint	43,790	42,660	65,240	41,100	23,989	53,048	41,100	0.00%
252	Clothing and PPC				3,900	2,915	3,532	6,500	66.67%
255	Distribution system maint	303,688	276,780	226,538	260,000	258,114	336,070	260,000	0.00%
260	Bldg. & grnds. Supp. & Maint.	8,002	5,774	6,734	3,000	1,525	11,936	3,000	0.00%
270	Utilities	99,885	118,714	127,213	120,000	41,313	84,500	120,000	0.00%
280	Telephone	2,576	2,830	3,514	3,000	1,525	3,819	4,000	33.33%
310	Professional services	17,341	20,054	20,091	20,000	11,969	23,955	20,000	0.00%
510	Insurance	6,931	6,504	12,081	8,050	8,219	8,219	9,600	19.25%
610	Miscellaneous supplies	995	133	508	1,000	424	424	1,000	0.00%
720	Buildings						516,502		
740	Equipment	410,252	313,344	146,178	40,000	42,271	73,717	283,000	607.50%
750	New construction	413,466	261,074	543,108	1,498,000	835,531	1,185,307	2,150,000	43.52%
751	2 MG Water Tank								
810	Debt service - Principal								
820	Debt service - Interest								
830	Bond Issuance cost								
920	Contribution - General Fund								
921	Contribution - Capital Proj								
950	Contributions - restricted FB	309,299	264,868	264,868	113,920		142,400	113,920	0.00%
	Total Water Expenditures	1,987,155	1,659,121	1,801,390	2,583,720	1,445,348	2,856,588	3,689,570	42.80%
	Budgeted reserves	62,951	243,146	29,653	(686,380)	(462,627)	(956,571)	(1,659,930)	
	Totals	2,050,106	1,902,267	1,831,043	1,897,340	982,721	1,900,017	2,029,640	6.97%

**HYRUM CITY CORPORATION
2024-25
WATER FUND (CONTINUED)
CULINARY WATER FUND**



This chart depicts the relationship between metered water billings (not total revenue) and operating expenses (less capital), including contributions to the General and Capital Projects Fund. The increase in expenditures since 2012 is due to the repayment of a bond for the 2 million gallon water tank. The 2 million gallon water tank was payed off in

June 2018. Expenditures have fluctuated over the last few years depending on maintenance and meters being purchased. On the revenue side rates were raised for commercial users in 2016-17. In January 2019 rates were also increased on all user. Rates are being looked at. The 2024-25 budget is proposing no transfer to the General Fund.



WATER FUND
INCOME & BUDGET STATEMENT
2024-25

Description	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Proposed Budget	Percent of Change
Operating revenues:							
Metered water sales	1,284,652	1,336,374	1,425,885	1,500,000	1,440,781	1,600,000	6.67%
Customer service & other	2,331	8,035	6,523	6,000	732	6,000	0.00%
Total operating revenues	1,286,983	1,344,409	1,432,408	1,506,000	1,441,513	1,606,000	6.67%
Operating expenses:							
Salaries & benefits	361,923	336,833	372,504	455,000	402,036	660,500	45.16%
Accrued benefits	(19,182)	1,377	1,363				
Material & supplies	163,260	179,531	215,514	187,750	167,958	191,550	2.02%
Distribution system maintenance	303,688	276,780	226,538	260,000	336,070	260,000	0.00%
Professional services	17,341	20,054	20,091	20,000	23,955	20,000	0.00%
Insurance & miscellaneous	7,926	6,637	12,589	9,050	8,643	10,600	17.13%
Depreciation	354,072	384,568	425,996	445,000	467,424	475,000	6.74%
Total operating expenses	1,189,028	1,205,780	1,274,595	1,376,800	1,406,086	1,617,650	17.49%
Non-operating revenues (expenses):							
New connection fees	89,312	78,994	41,128	34,000	42,400	34,000	0.00%
Impact fees	542,435	464,629	245,302	199,840	249,800	199,840	0.00%
Interest earnings	13,876	14,235	112,205	157,500	158,354	158,000	0.32%
Interest expense							
Profit (loss) sale of assets	117,500						
Total Non-operating revenues (expenses)	763,123	557,858	398,635	391,340	450,554	391,840	0.13%
Income before operating transfers	861,078	696,487	556,448	520,540	485,981	380,190	-10.70%
Operating transfers in (out)							
Contributions							
Contributions - restricted FB	(309,299)	(264,868)	(264,868)	(113,920)	(142,400)	(113,920)	0.00%
Net income	551,779	431,619	291,580	406,620	343,581	266,270	-10.70%

CULINARY WATER UTILITY CHARGES

SERVICE RATES:

RESIDENTIAL:

3/4" meter	\$15.00	first 10,000 gallons
1" meter	\$16.96	"

COMMERCIAL:

1" meter	\$16.96	"
1-1/2" meter	\$47.26	"
2" meter	\$73.50	"
3" meter	\$157.51	"
4" meter	\$367.51	"
6" meter	\$420.01	"
8" meter	\$490.00	"
10" meter	\$560.00	"

OVERAGE:

RESIDENTIAL:

10,001-50,000 gallons	.78 per 1,000 gallons
over 50,000 gallons	1.08 per 1,000 gallons

COMMERCIAL:

10,001-50,000 gallons	.96 per 1,000 gallons
over 50,000 gallons	1.08 per 1,000 gallons

OUTSIDE CITY LIMITS:

Users beyond Hyrum City limits	1-1/2 times city rates
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CONNECTION FEES:

Property owner responsible for connection	
Meter & City inspection fee	\$424.00

IMPACT FEES:

Residential, single family	\$2,498.00
Residential, multi-family per unit	\$1,872.75
Commercial/Industrial	Equip meter ratio x \$272.33

HYRUM CITY CORPORATION

**WASTEWATER
TREATMENT FUND**



HYRUM CITY CORPORATION
2024-25
SEWER FUND

Hyrum City's Sewer Department operates a wastewater collection system and mechanical treatment plant that serves over 3,800 homes and businesses.

The mechanical plant became operational January 1, 2005 and it processes up to two million gallons per day. The plant functions with technology called membrane bio-reactor (MBR). The effluent waters meet or exceed water quality standards established by State and Federal requirements and is now pumped into the pressurized irrigation system during the irrigating months.

SEWER SERVICE: For purposes of this budget, the proposed residential rate of \$49.00 per month is being used. Millville is also in the process of sending their sewer to Hyrum, this will be in the near future but does not reflect in this budget book.

SEWER LINE EXTENSIONS: The cost of extending sewer lines to individual homes is the responsibility of the homeowner. If the property is located within 300 feet of an existing line it must be connected to the sewer

system. Both the cost of engineering and construction are billed to the property owner.

Because of the depth of most sewer lines and government regulations requiring specialized trenching equipment, the City now requires that qualified contractors hired by builders or those requesting the connection make all sewer connections. City personnel inspect all connections made to the municipal system.

CUSTOMER SERVICE FEES: This includes inspection fees for new sewer service lines and is set at \$50.

INTEREST EARNINGS: Interest revenue is based on maintaining an average reserve balance of \$4,139,207 at 5.4438 percent. The City earns interest on its reserve funds.

IMPACT FEES: Impact fees are divided into two accounts: treatment and collection. These other two impact fees are used to recoup cost on projects previously completed. The southeast sewer impact fee and the buy in fee were done away with in 2012, when the impact distribution was changed.

SEWER REVENUES

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
3340	Grants	1,088,658	480,342						
3718	Sale of Material								
3731	Sewer service	1,760,835	1,957,011	2,148,507	2,200,000	1,098,341	2,220,307	2,400,000	9.09%
3736	Sewer line extension fees	4,498							
3740	Customer service fees	6,520	8,550	4,200	5,000	1,950	5,000	5,000	0.00%
3741	Interest earnings	10,940	13,442	129,302	160,500	118,135	236,270	225,500	40.50%
3742	Rent from non-op property	17,362	17,362	17,362	17,400	17,362	17,362	17,400	0.00%
3743	Bond/loan funds	2,402,000							
3744	Miscellaneous revenues	1,908	10,698	3,442	5,000	51,540	54,540	5,000	0.00%
3745	Impact fee - buy-in								
3747	Impact fee - collection	93,310	81,240	42,719	34,960	22,236	43,600	34,900	-0.17%
3748	Impact fee - treatment	349,982	318,664	174,588	150,000	94,167	184,642	150,000	0.00%
3830	Transfer from General Fund		510,032						
Total Sewer Revenues		4,647,355	3,397,341	2,520,120	2,572,860	1,403,731	2,761,721	2,837,800	10.30%

**HYRUM CITY CORPORATION
2024-25
SEWER FUND (CONTINUED)**

PERSONNEL: The Sewer Department is staffed by four full time employees, including Angela Pritchett the new Wastewater Superintendent who replaced Kevin Maughan in July 2022, the City Recorder at 25%, City Engineer/Zoning Administrator 20%, and the acting City Administrator at 10%, two part time receptionists one at 25% and one at 20%, two office staff one at 10%, a janitor at 10%, the Utility Billing Clerk at 10% and the City Treasurer at 25%. New hires include a building maintenance employee at 10% and an accountant at 20%.

OPERATION AND MAINTENANCE: Costs in travel and training continue to reflect expenses for maintaining certification and also training of other city personnel to meet safety requirements for the state. Utility costs (electricity and natural gas) for 2023-24

totaled \$337,323 estimated total. A conscious effort is being made to reduce the chemical cost which is a large part of the cost of the sewer plant. With the water reuse plant chemical cost continue to be low. The plant was replaced with SP600 plates and a new blower/screens and headworks. This will increase efficiency and capacity of the plant. This was paid for by a grant (\$1,569,000), some reserves (\$1,200,000) and a small bond (\$2,402,000).

CAPITAL: In 2023-24 new drying beds were completed, a lakeside screen was installed, and MBR influent UNF replaced. 2024-25 capital request include a new truck \$40,000; a second truck for \$70,000; and a backup generator \$1,200,000. A collection and treatment master plan are included in the 310 account.



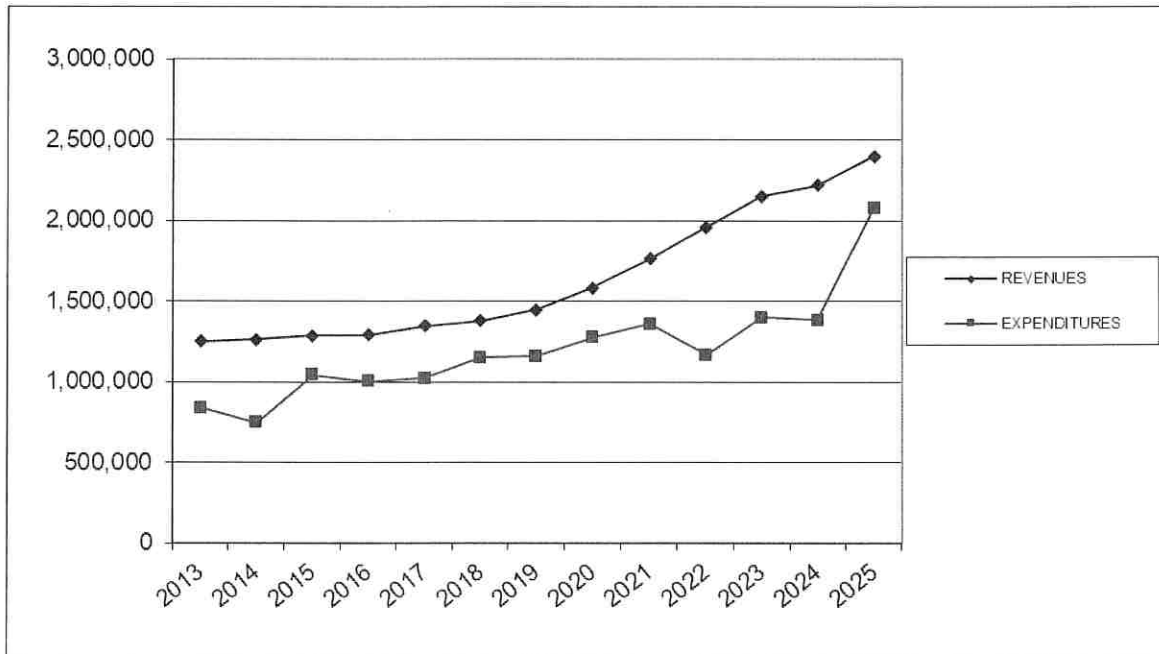
HYRUM CITY CORPORATION
2024-25
SEWER FUND (CONTINUED)

SEWER EXPENDITURES

CODE	DESCRIPTION	2021	2022	2023	2024	2024	2024	2025	PERCENT
5200		ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salaries & wages	278,505	325,729	457,662	416,100	164,461	354,338	405,600	-2.52%
115	Overtime	31,276	15,208	11,435	20,000	11,817	20,471	20,000	0.00%
116	On call pay	9,023	9,558	9,928	15,000	5,048	9,909	15,000	0.00%
120	Seasonal				2,000			2,000	
130	Employee benefits	169,898	190,778	214,928	206,400	74,559	170,793	213,500	3.44%
210	Books, subs & memberships		100	586	2,000	137	247	2,000	0.00%
220	Public notice		1,066		500		200	500	0.00%
230	Travel & training	1,525	4,445	3,451	7,000		5,204	20,000	185.71%
240	Office supplies & expense	5,831	9,899	11,501	6,000	3,659	11,604	6,000	0.00%
250	Lab supplies	4,797	5,532	11,030	5,000	1,650	4,970	5,000	0.00%
251	Water Reuse				1,000			1,000	0.00%
252	Clothing and PPC				3,250	2,041	2,691	3,250	0.00%
254	Plant equip supplies & maint	199,707	184,718	143,411	250,000	19,529	104,215	250,000	0.00%
255	Collection system maint	78,363	52,861	57,925	55,000	58,354	80,861	212,000	285.45%
256	MBR cleaning chemicals	206,705	18,994	18,780	110,000	8,661	14,297	50,000	-54.55%
257	Aluminum sulfate	66,169	20,163	65,179	50,000	39,492	83,709	110,000	120.00%
258	Polymer						8,522	17,000	
260	Bldg & grnds supplies & maint	(122)	351	398	500	1,444	2,769	4,000	700.00%
270	Utilities	176,228	212,979	266,225	240,000	162,411	337,323	340,000	41.67%
280	Telephone	3,836	2,602	3,017	4,500	1,468	3,013	4,500	0.00%
285	Internet service	1,642	6,364	5,353	6,000	2,239	4,976	6,000	0.00%
310	Professional services	41,054	44,254	51,618	40,000	40,568	59,679	250,000	525.00%
311	Pre treatment program				15,000			30,000	100.00%
510	Insurance	17,193	15,622	24,396	20,400	20,865	20,865	24,500	20.10%
610	Miscellaneous	69	140	1,173	2,000		1,126	2,000	0.00%
700	Amortization of bond costs				2,500			2,500	0.00%
740	Equipment	8,338			60,000	16,686	50,000	110,000	83.33%
750	New construction	2,457,385	299,096		1,163,800	48,235	287,135	1,200,000	3.11%
752	Reuse Water Pump Station								
753	ARPA Funds		10,686	359,950	150,200	207,793	150,200		-100.00%
810	Debt service-principal bonds								
812	Debt service-wwtp upgrade principal bonds				43,600	21,660	41,082	44,300	1.61%
820	Debt service - interest bonds	8,630	5,229	(8)					
822	Debt service - interest wwtp upgrade	59,092	41,583	40,837	40,100	20,136	40,082	39,400	-1.75%
840	Debt Service Trustee Fees	1,000							
	Total Sewer Expenditures	3,826,144	1,477,957	1,758,775	2,937,850	932,913	1,870,281	3,390,050	15.39%
	Budgeted reserves	821,211	1,919,384	761,345	(364,990)	470,818	891,440	(552,250)	
	Totals	4,647,355	3,397,341	2,520,120	2,572,860	1,403,731	2,761,721	2,837,800	10.30%

**HYRUM CITY CORPORATION
2024-25
SEWER FUND (CONTINUED)**

SEWER FUND



This chart depicts the relationship between sewer billings and operating expenses (less capital).

Revenue increases are due in part to rate hikes and growth. An increase in 2020 to \$45.00, \$46.00 in 2021, \$47.00 in 2022, \$48.00 in 2023 and \$49.00 in 2024 to cover the costs associated with growth, operating costs, and bond repayment. Also Millville is in the works to bring their sewer to Hyrum.

Operating costs have increased primarily because of utility and chemical costs associated with the new larger sewer plant. The Water Reuse project has decreased chemical cost but utilities have increased due

to pumping the effluent and repayment of a bond. In 2016-17 \$311,626 was spent to pay off the Water Reuse bond. Also large quantities of plates have been purchased since 2015 driving expenditures up. Chemical cost spiked in 2020-21 due to a cleaning Chemical T-Floc that was used to help the plant run cleaner. Now the upgrades are done chemical cost will go back down. The main Sewer bond was paid off in 2021-22 \$704,000 The new Sewer Bond started in 2021-22. With the new bond repayments and an additional employee, expenditures will remain higher than past years. The Collection master plan and treatment masterplan also add to the expenditures.

SEWER FUND
INCOME & BUDGET STATEMENT
2024-25

Description	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Proposed Budget	Percent of Change
Operating revenues:							
Sewer service	1,760,835	1,957,011	2,148,507	2,200,000	2,220,307	2,400,000	9.09%
Customer service & other	25,790	36,610	21,562	27,400	76,902	27,400	0.00%
Total operating revenues	1,786,625	1,993,621	2,170,069	2,227,400	2,297,209	2,427,400	8.98%
Operating expenses:							
Salaries & benefits	488,702	541,273	693,953	659,500	555,511	656,100	-0.52%
Accrued benefits	22,792	19,882	(76,388)				
Material & supplies	666,318	461,681	517,901	685,750	578,770	814,250	18.74%
Collection system maintenance	78,363	52,861	57,925	55,000	80,861	212,000	285.45%
Professional services	41,054	41,054	51,618	40,000	59,679	250,000	525.00%
Insurance & miscellaneous	18,262	15,762	25,569	22,400	21,991	26,500	18.30%
Depreciation	351,399	352,685	531,702	555,000	552,685	555,000	0.00%
Total operating expenses	1,666,890	1,485,198	1,802,280	2,017,650	1,849,497	2,513,850	24.59%
Non-operating revenues (expenses):							
New connection/extension fees							
Impact fees	443,292	909,936	217,307	184,960	228,242	184,900	-0.03%
Interest earnings	10,940	13,442	129,302	160,500	236,270	225,500	40.50%
Interest expense	(67,722)	(46,812)	(40,829)	(40,100)	(40,082)	(39,400)	-1.75%
Miscellaneous							
Total Non-operating revenues (expenses)	386,510	876,566	305,780	305,360	424,430	371,000	21.50%
Income before operating transfers	506,245	1,384,989	673,569	515,110	872,142	284,550	-44.76%
Contributions							
Operating transfers in (out)							
Contributions - restricted FB							
Net income	506,245	1,384,989	673,569	515,110	872,142	284,550	-44.76%

SEWER UTILITY CHARGES

SERVICE RATES:

		<u>Current</u>			
Residential		\$	49.00	Residential 4 Unit	\$ 196.00
Residential with Lift Pump		\$	53.00	Residential 6 Unit	\$ 294.00
Residential 2 Unit		\$	98.00	Multiple Units (per month per unit)	\$ 49.00
Residential 3 Unit		\$	147.00	Mackay Marine	\$ 592.21
 Commercial					
0-10,000	gallons	\$	49.67	2,940,001-3,080,000	gallons \$ 10,177.49
10,001-70,000	gallons	\$	109.68	3,080,001-3,220,000	gallons \$ 10,660.05
70,001-140,000	gallons	\$	400.96	3,220,001-3,360,000	gallons \$ 11,142.62
140,000-280,000	gallons	\$	592.21	3,360,001-3,500,000	gallons \$ 11,625.19
280,001-420,000	gallons	\$	1,008.96	3,500,001-3,640,000	gallons \$ 12,107.75
420,001-560,000	gallons	\$	1,403.77	3,640,001-3,780,000	gallons \$ 12,590.32
560,001-700,000	gallons	\$	1,974.07	3,780,001-3,920,000	gallons \$ 13,072.88
700,001-840,000	gallons	\$	2,456.64	3,920,001-4,060,000	gallons \$ 13,555.45
840,001-980,000	gallons	\$	2,939.17	4,060,001-4,200,000	gallons \$ 14,038.01
980,001-1,120,000	gallons	\$	3,421.72	4,200,001-4,340,000	gallons \$ 14,520.58
1,120,001-1,260,000	gallons	\$	3,904.27	4,340,001-4,480,000	gallons \$ 15,003.14
1,260,001-1,400,000	gallons	\$	4,386.85	4,480,001-4,620,000	gallons \$ 15,485.71
1,400,001-1,540,000	gallons	\$	4,869.38	4,620,001-4,760,000	gallons \$ 15,968.27
1,540,001-1,680,000	gallons	\$	5,355.93	4,760,001-4,900,000	gallons \$ 16,450.84
1,680,001-1,820,000	gallons	\$	5,834.49	4,900,001-5,040,000	gallons \$ 16,933.41
1,820,001-1,960,000	gallons	\$	6,317.03	5,040,001-5,180,000	gallons \$ 17,415.97
1,960,001-2,100,000	gallons	\$	6,799.60	5,180,001-5,320,000	gallons \$ 17,898.54
2,100,001-2,240,000	gallons	\$	7,282.15	5,320,001-5,460,000	gallons \$ 18,381.10
2,240,001-2,380,000	gallons	\$	7,764.70	5,460,001-5,600,000	gallons \$ 18,863.63
2,380,001-2,520,000	gallons	\$	8,247.24	5,600,001-5,740,000	gallons \$ 19,346.23
2,520,001-2,660,000	gallons	\$	8,729.80	5,740,001-5,880,000	gallons \$ 19,828.80
2,660,001-2,800,000	gallons	\$	9,212.36	5,880,001-6,020,000	gallons \$ 20,311.36
2,800,001-2,940,000	gallons	\$	9,694.92		
Commercial Middle School		\$	592.21	Commercial Lincoln School	\$ 592.21
Commercial Lincoln School		\$	592.21	Assisted Living	\$ 719.69

Nonresidential User Surcharges

<u>Parameter</u>	<u>Average</u>	<u>Concentration</u>	<u>Surcharge</u>
BOD	200 mg/l		0.270
TSS	200 mg/l		0.270
Phosphorus	4 mg/l		1.0800

West SR 165

East SR 165

CONNECTION FEES:

City-wide	n/a	n/a
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INSPECTION FEES:

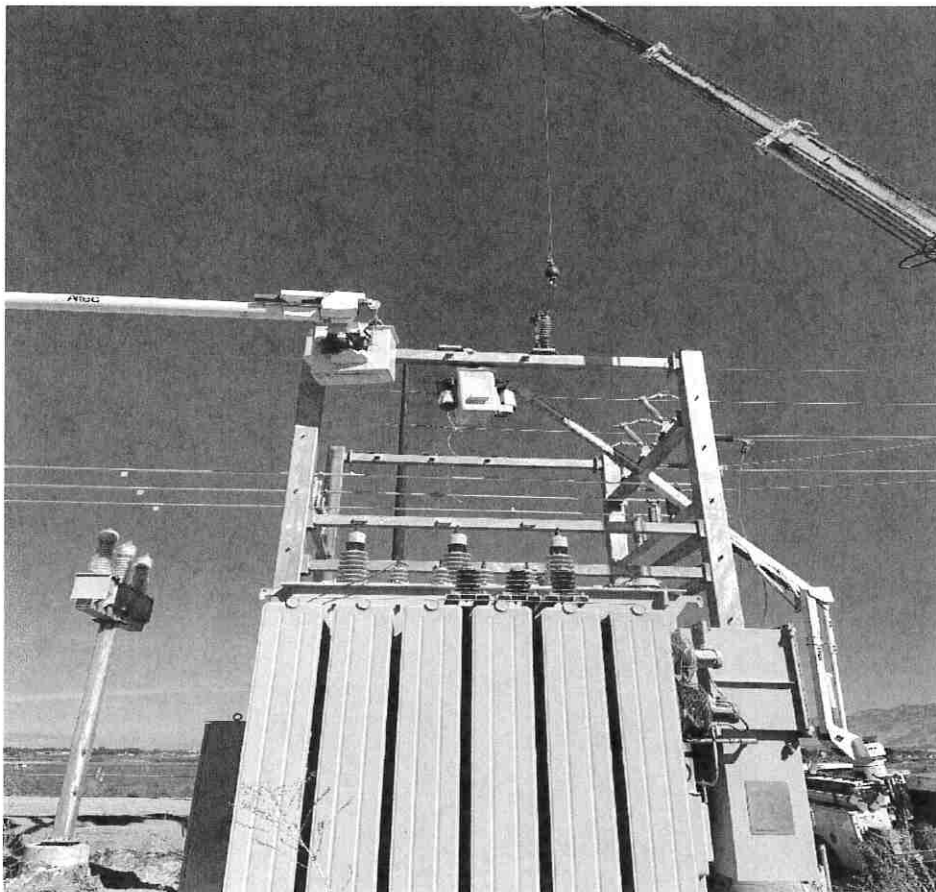
City-wide	\$50.00	\$50.00
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IMPACT FEES:

Residential, single family	\$2,358.42	\$2,358.42
Residential, multi-family per unit	\$2,358.42	\$2,358.42
Commercial/Industrial	Equivalent meter ratio x \$1,227.98 (both west and east)	

HYRUM CITY CORPORATION

**ELECTRIC UTILITY
FUND**



HYRUM CITY CORPORATION
2024-25
ELECTRIC FUND

Hyrum City's electric utility serves approximately 4,500 residential, commercial, and industrial customers. The utility buys most of its power from outside sources. Five of these sources are owned in part by the City through UAMPS: San Juan, Hunter II, IPP, Nebo Power Station, Pleasant Valley Wind Facility, Red Mesa, Sunny Side, Steal solar and the Horse Butte Wind Project. The remainder comes from generating plants on the Colorado River, Richmond/Cove Irrigation hydro, and Hyrum's own generating plant in Blacksmith Fork Canyon, which supplies less than one percent of the City's energy. A new gas generation plant was also completed during 2023-24. The City owns and maintains over 100 miles of distribution lines throughout the city.

Projects completed during 2023-24 include: Electrical work for the new subdivisions. Additionally, transmission lines are being built to West Point Dairy and the City completed a gas generation plant that is designed to alleviate peaking load.

METERED ENERGY SALES The City completed a rate study in 2022-23 and rates have been adjusted. Due to increasing energy costs nationwide, Hyrum City Council implemented PPAC or "Purchase Power Adjustment Charge". This is a surcharge that may be adjusted monthly depending on the

wholesale electric rates. Hyrum city is taking efforts to keep rates low, but due to the current energy market uncertainty, energy rates are unpredictable.

CONNECTION FEES: Connection fees have been implemented for new residential construction. Single family connections are \$750 in a major subdivision. Multi-family, commercial, certain other types of connections, extra poles and if the property requires a transformer are billed at the actual cost of construction. An Impact fees study is currently under way to evaluate impact fee structure.

MISCELLANEOUS: Miscellaneous revenues include customer service fees, reconnect fees, miscellaneous charges, and any credits from UAMPS. Work done in subdivisions has been split out over labor, equipment and materials.

INTEREST EARNINGS: Based on average reserves of \$2,729,629 at 5.4438 percent interest.

IMPACT FEES: Impact fees were approved and are charged on all new residential and commercial connections. The rates are Residential 0-200 Amp \$1,265; 201-400 Amp \$2,530. Commercial is also charged a different rate (see electric utility charges).

ELECTRIC REVENUES

CODE		2021	2022	2023	2024	2024	2025	PERCENT	
53	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
3145	Energy sales and use tax					273,282	544,487	550,000	
3751	Metered energy sales	7,288,791	8,453,535	12,229,463	13,800,000	6,552,836	12,757,750	14,100,000	2.17%
3752	Energy discounts	(17,683)	(50,914)	(71,068)	(90,000)	(30,048)	(71,931)	(105,000)	16.67%
3755	New connection fees	177,178	282,712	221,168	85,000	-4,538	127,003	85,000	0.00%
3757	Sale of materials	40,548	250	300	500	46,072	350	500	0.00%
3758	Miscellaneous revenues	1,370,776	1,051,682	210,859	500,000	145,004	264,396	255,000	-49.00%
3759	Miscellaneous grants								
3761	Interest earnings	24,847	12,112	81,117	105,500	74,507	151,282	152,000	44.08%
3764	Labor							15,000	
3765	Equipment							15,000	
3766	Materials							15,000	
3767	Impact fee - Distribution	12,650	238,640	170,046	101,200	70,840	126,500	101,200	0.00%
3855	Transfer from General Fund		1,500,000		500,000				
	Total Electric Revenues	8,897,107	11,488,017	12,841,885	15,002,200	7,127,955	13,899,837	15,183,700	1.21%

HYRUM CITY CORPORATION
2024-25
ELECTRIC FUND (CONTINUED)

ELECTRIC EXPENDITURES

CODE	DESCRIPTION	2021	2022	2023	2024	2024	2024	2025	PERCENT
5300		ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANG
110	Employee salaries & wages	675,784	723,098	806,991	874,800	421,508	835,857	1,182,800	35.21
115	Overtime	55,826	62,512	46,411	55,000	56,231	101,002	25,000	-54.55
116	Standby time	9,151	8,667	8,904	10,000	4,744	9,079	12,000	20.00
120	Seasonal/Temporary Employee		1,750	4,025	20,000	3,815	5,337	20,000	0.00
130	Employee benefits	332,773	367,940	390,322	397,500	199,275	408,094	561,200	41.18
210	Books, subs & memberships				200		150	2,900	1350.00
220	Public notices	103			300		150	250	-16.67
230	Travel & training	2,467	18,876	12,567	25,000	8,194	16,388	20,000	-20.00
240	Office supplies & expense	9,765	10,129	8,784	10,000	2,278	8,235	10,000	0.00
250	Equipment supplies & maint	147,086	194,512	106,615	125,000	66,828	111,637	125,000	0.00
252	Clothing and PPC				6,700	7,921	7,921	9,000	34.33
255	Generation & dist sys maint	(131,825)	490,856	625,024	750,000	736,612	872,731	925,000	23.33
256	Tree city/consumer education	102,554	150,921	63,686	85,000	24,986	79,317	105,000	23.53
257	Generation costs	195	44,674	777,837	730,000	814,743	820,487	830,000	13.70
258	Christmas decorations	726	13,754		10,000			10,000	0.00
259	Hydro plant maintenance	491,494	14,004	5,877	10,000		4,748	75,000	650.00
260	Bldg & grnds supplies & maint	53,290	34,662	20,891	35,000	11,507	31,874	35,000	0.00
270	Utilities	5,781	9,248	13,357	8,000	7,807	36,278	16,000	100.00
280	Telephone	5,569	5,909	8,682	7,000	5,122	10,423	12,000	71.43
285	Internet		747	1,165	1,000	1,088	2,566	2,500	150.00
310	Professional services	58,149	74,120	80,300	65,000	21,070	45,058	65,000	0.00
311	Hydro plant relicensing								
510	Insurance	21,556	19,360	29,756	25,500	26,160	26,160	28,800	12.94
610	Miscellaneous supplies	13,224	13,409	11,581	10,000	5,096	10,622	10,000	0.00
620	Miscellaneous services	38,506	46,894	51,634	33,000	29,175	57,438	60,000	81.82
630	Power purchase	5,555,665	6,586,625	9,719,117	10,500,000	4,172,276	8,180,730	9,100,000	-13.33
710	Land								
720	Buildings								
735	Canyon Park Improvments	7,565		572	3,500			3,500	0.00
740	Equipment	373,272	180,789	137,754			111,988	258,000	
750	New Construction	1,206,015	(839,835)	907,598	1,200,000	695,558	822,979	600,000	-50.00
810	Debt Service - Principal Bonds							441,000	
812	Debt Service - Interest Bonds							587,000	
920	Contribution to General Fund								
	Total Electric Expenditures	9,034,691	8,233,621	13,839,450	14,997,500	7,321,994	12,617,249	15,131,950	0.90
	Budgeted reserves	(137,584)	3,254,396	(997,565)	4,700	(194,039)	1,282,588	51,750	
	Totals	8,897,107	11,488,017	12,841,885	15,002,200	7,127,955	13,899,837	15,183,700	1.21

HYRUM CITY CORPORATION
2024-25
ELECTRIC FUND (CONTINUED)

PERSONNEL: The Electric Department is staffed by one new superintendent, Tom Cooper, four full time linemen, a part time warehousing purchasing agent, a seasonal parks maintenance worker, nine office personnel shared with other departments, a janitor shared with other departments, a journeyman meterman, an apprentice meterman, new hires include two new linemen, a building maintenance employee and an accountant.

OPERATION AND MAINTENANCE: Expenditures are based on 2024-25 projections.

DISTRIBUTION SYSTEM: 2024-25 expenses are for regular maintenance and new subdivisions.

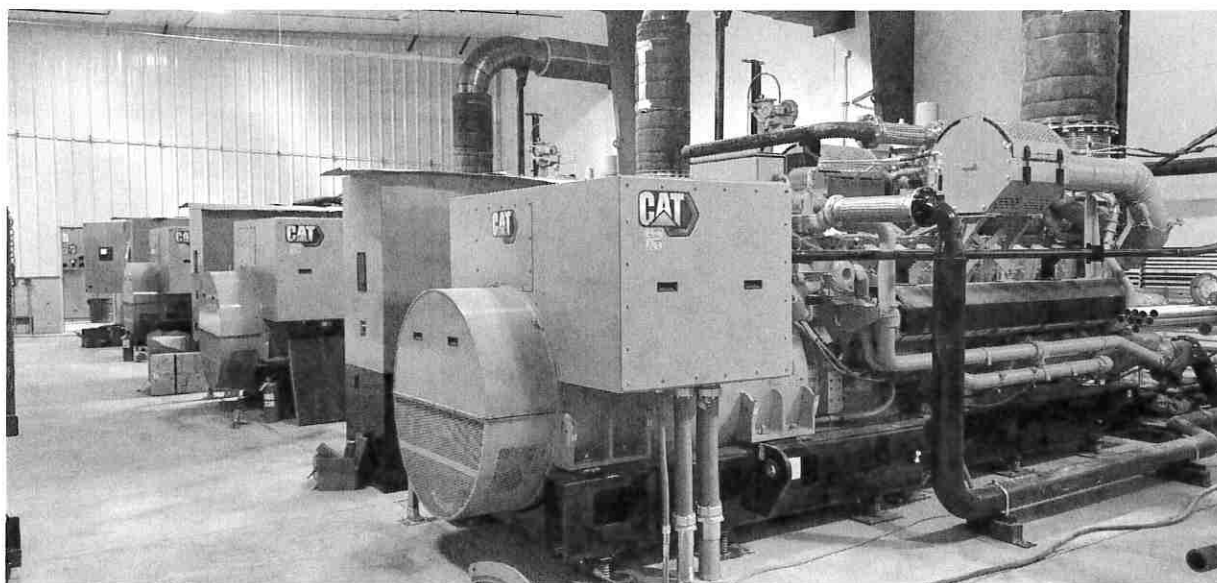
TREE CITY/CONSUMER EDUCATION: This line item covers costs for trimming trees, planting new trees, the Arbor Day celebration, and other related costs associated with the Tree Committee whose members were

appointed to facilitate Hyrum's designation as a Tree City.

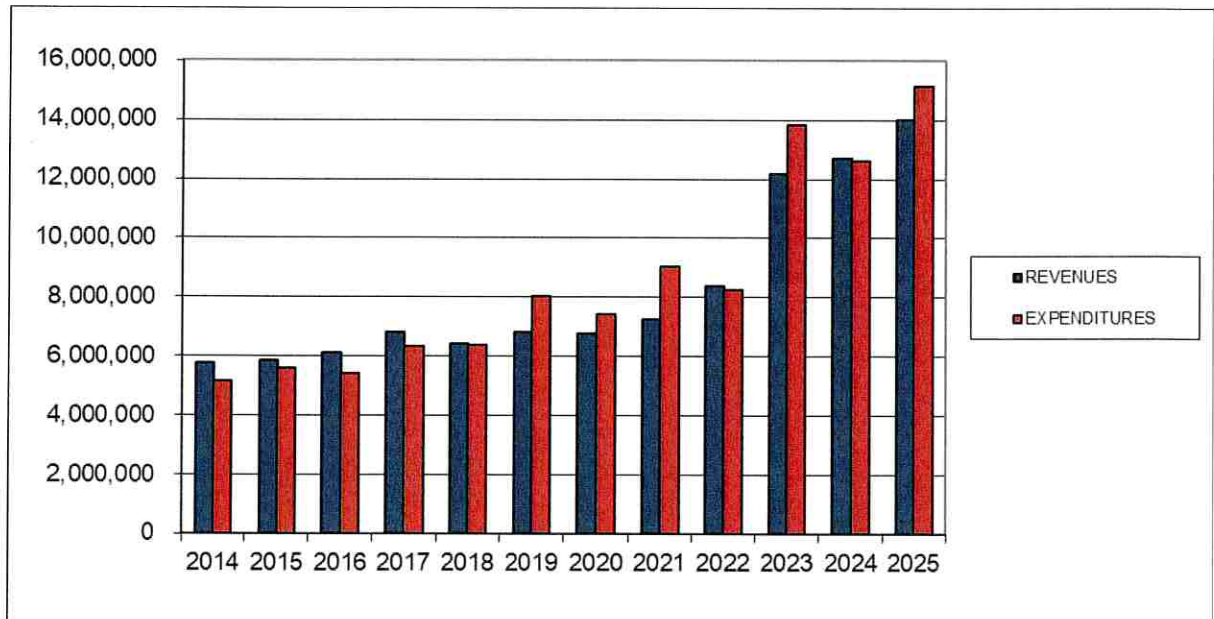
POWER PURCHASE: The annual power figure is based on an average monthly billing of \$758,333. As of March 2024, the average monthly billing is \$680,132.

CAPITAL: The 2024-25 capital requests for the electric department are: \$3,500 canyon park improvements; a new tuck \$70,000; a new service truck \$90,000; a three-phase wire trailer \$98,000; West Pt. 46 KV line \$395,000; 46KV switch rack \$30,000; updates to hammer sub \$75,000; 900 west upgrades \$100,000. Included in the 257 account includes the new gas plant \$830,000 that will be used to produce power during peak loads.

CONTRIBUTIONS: A \$1,500,000 transfer was made in 2021-22 budget from the General Fund to the Electric Fund to help with upgrades to the system. No transfer is budgeted in 2024-25.



NET ELECTRIC BILLINGS COMPARED WITH TOTAL CASH OUTLAY

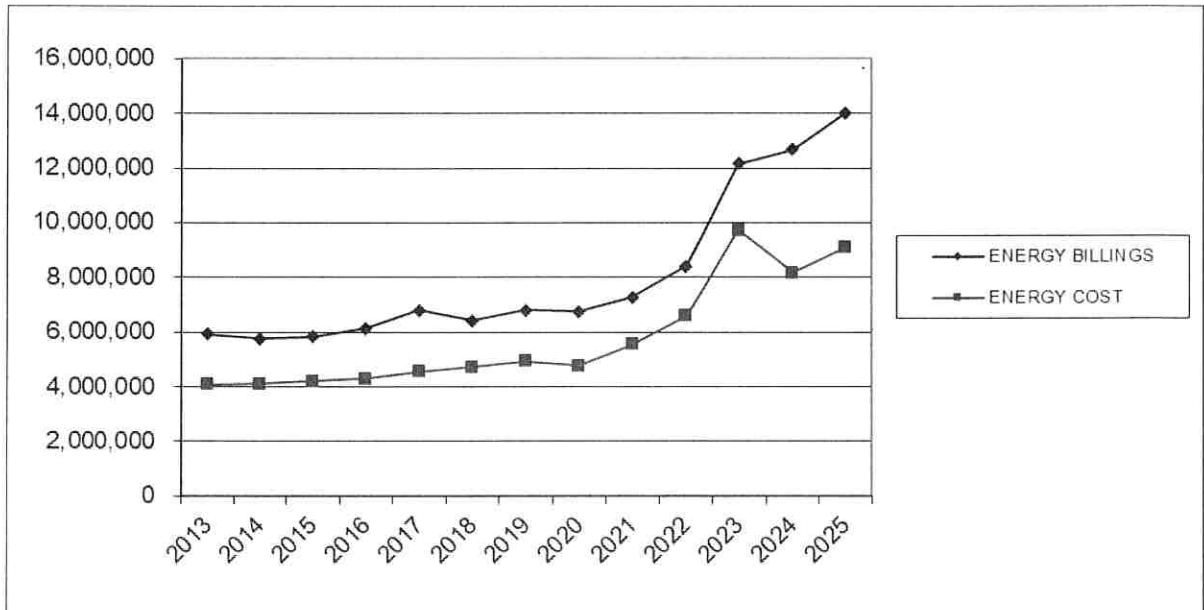


This chart shows the relationship of only electric billings (not total revenue) to total expenditures.

In the years since 2014 there have been five years when expenditures have exceeded billings. 2019, 2020, 2021, 2023 and 2025 these are due to inflation, high energy cost and many subdivisions being built, new substations and the West Pt. Dairy Line. Some of the cost will be paid for (not reflected in the graph) by West Point and the developers.

In the years revenue exceeded expenditures some reserves were built up to cover this imbalance. No transfer was made to the General Fund increasing the reserve. Also, no transfer was made from 2018-2024. In 2021-22 a transfer from the General fund of \$1,500,000 was made.

ENERGY BILLINGS COMPARED WITH PURCHASES

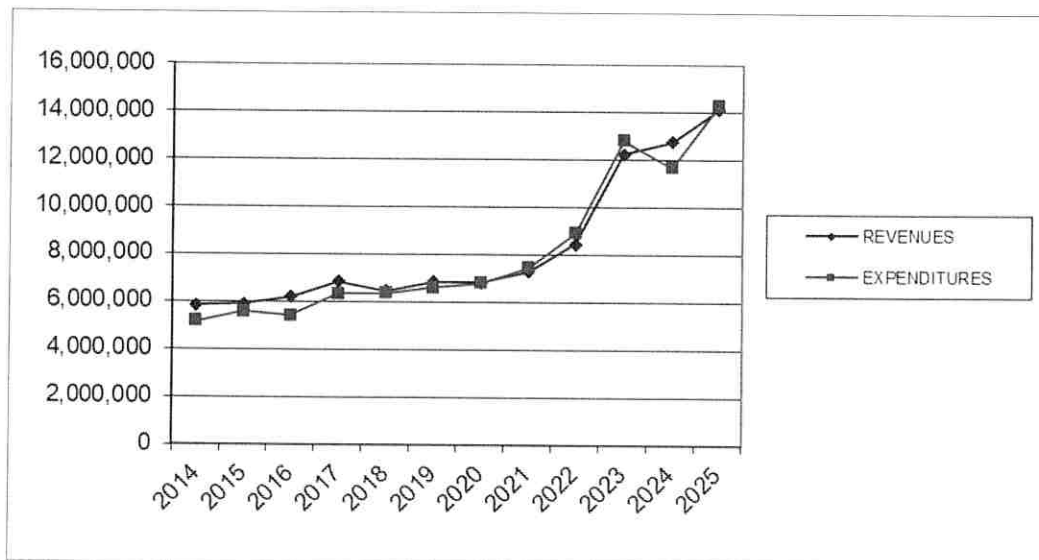


This chart depicts the margin between electric utility billings and power costs. Power costs have increased over the last year a rate increase was passed and a PPAC was also passed in 2022-23 budget year.

With the new gas generation plant, we are hoping to hedge against these large spikes that we had in energy cost in 2023.

JBS new plant was online in 2016. Also West Point Dairy finished their upgrade. Power purchases spiked in 2023. We are hoping for more steady power cost. We anticipate more in the way of energy cost in 2024-25 and more energy billed.

ELECTRIC FUND



This chart shows the relationship between electric billings and operating expenses including power purchase (less capital).

In spring of 2016 JBSs new plant became operational. Also West Pt. Dairy finished a major upgrade to their operations this should see additional metered energy sales. We anticipate revenue and power purchases to increase as they have in the past.

Although this chart does not include capital expenses, they are a big factor in the depletion of electric reserves.

The main reasons for the expenditures exceed revenues is because of increased inventory cost and long lead times, Hydroelectric upgrades, and increased power purchase costs. A lot has been done to increase the new

meters/metering system also a lot of subdivisions electrical work and upgrades were done to the system. A natural gas plant was completed in 2023-24 this will help with high loads in the summer. Some of these revenues not shown on this graph include reimbursement from developers for electrical work and West Pt. Dairy contributing to the new transmission line. Bond payments for the gas generation plant will begin in 2024-25.

Transfer to the general fund also play a major factor in the depletion of the electric fund reserves. No transfers have been made since 2012. In budget year 2024-25 no transfer is budgeted. A transfer of \$1,500,000 from the General fund was given to the electric department to help the electric department in 2021-22.

ELECTRIC FUND
INCOME & BUDGET STATEMENT
2024-25

Description	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Proposed Budget	Percent of Change
Operating revenues:							
Metered energy sales	7,288,791	8,453,535	12,229,463	13,800,000	12,757,750	14,100,000	2.17%
Energy discounts	(17,683)	(50,914)	(71,068)	(90,000)	(71,931)	(105,000)	16.67%
Energy Sales and Use Tax				.	544,487	550,000	
Total operating revenues	7,271,108	8,402,621	12,158,395	13,710,000	13,230,306	14,545,000	6.09%
Operating expenses:							
Salaries & benefits	1,073,534	1,163,967	1,256,653	1,357,300	1,359,369	1,801,000	32.69%
Accrued benefits	42,101	24,513	(16,061)				
Material & supplies	819,030	497,436	1,019,461	1,053,200	1,130,174	1,252,650	18.94%
Distribution system maintenance	(131,825)	490,856	625,024	750,000	872,731	925,000	23.33%
Professional services	58,149	74,120	80,300	65,000	45,058	65,000	0.00%
Insurance & miscellaneous	73,286	79,663	92,971	68,500	94,220	98,800	44.23%
Power purchase	5,555,665	6,586,625	9,719,117	10,500,000	8,180,730	9,100,000	-13.33%
Depreciation	538,743	598,236	599,969	750,000	659,462	700,000	-6.67%
Total operating expenses	8,028,683	9,515,416	13,377,434	14,544,000	12,341,744	13,942,450	-4.14%
Non-operating revenues (expenses):							
New connection fees	177,178	282,712	221,168	85,000	127,003	130,000	52.94%
Impact fees	12,650	238,640	170,046	101,200	126,500	101,200	0.00%
Interest earnings	24,847	12,112	81,117	105,500	151,282	152,000	44.08%
Interest Expense						(587,000)	
Miscellaneous	1,411,324	1,051,932	211,159	500,500	264,746	255,500	-48.95%
Total Non-operating revenues (expenses)	1,625,999	1,585,396	683,490	792,200	669,531	51,700	-93.47%
Income before operating transfers	868,424	472,601	(535,549)	(41,800)	1,558,093	654,250	1665.19%
Operating transfers in (out)		1,500,000		500,000			
Contributions							
Net income	868,424	1,972,601	(535,549)	458,200	1,558,093	654,250	42.79%

ELECTRIC UTILITY CHARGES**SERVICE RATES:**

Residential:	
Customer Charge	\$10.00
KWH's	
First 500	0.1155
Next 250	0.1450
All over 750	0.1640
PPAC \$ / kWh	0.0000
Residential: Renewable Energy	
Customer Charge	\$10.00
KWH's	
First 500	0.1383
Next 250	0.1748
All over 750	0.2012
PPAC \$ / kWh	0.0000
Solat Buy-Back Rate	0.04/kwh
Residential: Blacksmith Fork Canyon	
Customer Charge	\$15.00
KWH's	
First 500	0.1155
Next 250	0.1450
All over 750	0.1640
PPAC \$ / kWh	0.0000
Small Commercial:	
Customer Charge	\$18.75
Demand on all kw's greater than 5	\$9.00
KWH's	
First 1,500	0.1250
All over 1,500	0.0810
PPAC \$ / kWh	0.0000
Large Commercial: (over 35 kw)	
Customer Charge	\$37.50
Demand on all kw's greater than 5	\$9.00
First 1,500	0.0810
All over 1,500	0.0810
PPAC \$ / kWh	0.0000
Industrial:	
Customer Charge (per connection)	\$250.00
Energy Charge per kWh	0.0232
Demand Charge (all kWh)	\$6.57
Percent Adder:	15%
Energy Adder: per kWh	0.011
Temporary Service:	
Customer Charge	\$30.00

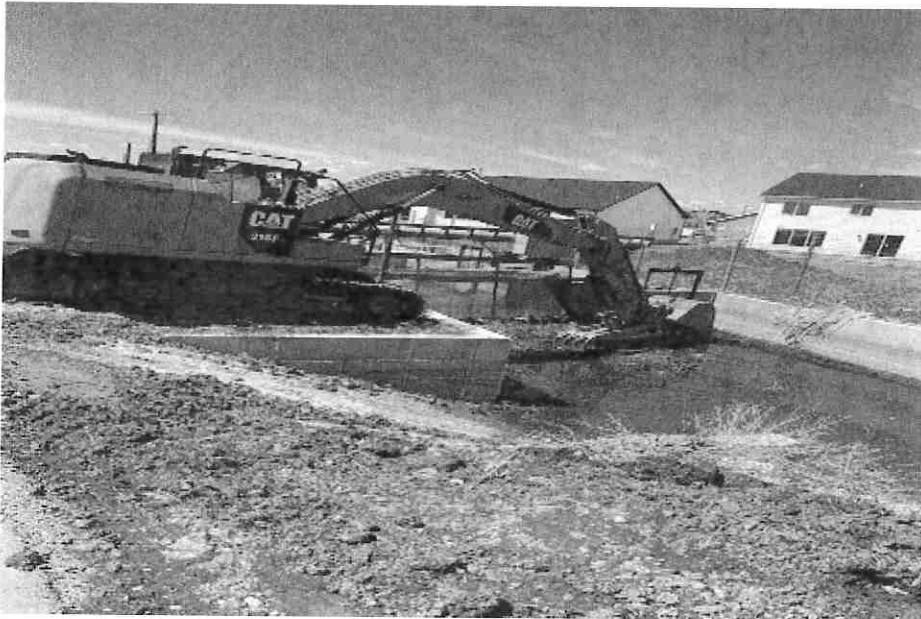
ELECTRIC UTILITY CHARGES (CONTIUED)

<u>CUSTOMER SERVICE DEPOSIT</u>	
Residential	\$200.00
Commercial/Industrial	\$500.00
<u>RECONNECT FEE (charged when power is turned off for non-payment)</u>	
During business hours	
(Monday - Friday 8:00 a.m. to 5:00 p.m.)	
Requested service disconnect/reconnect	\$25.00
Per disconnect/reconnect (non-payment)	\$50.00
Additional amount after business hours	\$50.00
<u>CONNECTION FEES:</u>	
Residential, single family (major subdivision)- overhead/underground	\$750.00
Redidential, single family (min-sub, undeveloped)- overhead/underground	actual cost
Overhead - each new pole required	actual cost
Requiring a transformer	actual cost
Residential, mobile home, multi-family per unit	actual cost
Canyon	actual cost
Commercial/industrial- single and three phase	actual cost
Temp panel connect/disconnect fee	\$75.00
<u>IMPACT FEE:</u>	
Residential 0-200 Amp	\$1,265.00
Residential 201-400 Amp	\$2,530.00
Commercial	actual cost
<u>Disconnection/Reconnect Fee- Customer Requested</u>	
Blacksmith Fork	
Requested service disconnect or reconnect	\$50.00
Per disconnect and reconnect (non-payment)	\$100.00
After hours service fee	\$75.00
Residential, Small Commercial, Large Commercial, Industrial	
Requested service disconnect or reconnect	\$25.00
Per disconnect and reconnect (non-payment)	\$50.00
After hours service fee	\$50.00

Resolution 23-19
Updated 9/06/2023

HYRUM CITY CORPORATION

IRRIGATION FUND



**HYRUM CITY CORPORATION
2024-25
IRRIGATION FUND**

Hyrum City's pressurized irrigation system provides secondary water to over 2,600 homes and properties within the City.

The main goal of the Irrigation Department is to utilize the existing water supply in the best way possible to conserve water and yet provide the citizens of Hyrum with an adequate supply. During 2020-21 the irrigation pond was expanded, and upgrades were made to the pond to provide additional water for irrigation. Completed during 2023-24 include a meter RTU upgrade and installs for bench line and main line pump house as well as meter install labor. The Irrigation department was approved for a grant of 5 Million dollars for metering the secondary water systems. Additionally, ARPA funds are also being used to help with these conservation efforts. With the exemption of

secondary water metering other conservation efforts are being looked at.

IRRIGATION BILLINGS: Rates were increased in 2015.

NEW CONNNECTION FEES: Property owners are now responsible for the irrigation connections.

INTEREST EARNINGS: Interest is based on reserves of \$694,439 at 5.4438 percent interest.

IMPACT FEES: All impact fees are now included in the buy-in portion and can be used to support any irrigation fund expenditure. In 2011-12 impact fees changed to a standard rate throughout the city of \$794 for a single-family home. 60 homes are budgeted for 2024-25.

IRRIGATION REVENUE

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
3340	State - Federal Grants				866,300			866,300	0.00%
3771	Irrigation service	330,750	337,878	352,790	360,000	180,624	363,442	370,000	2.78%
3775	New connection fees		(794)		1,000		2,717	1,000	0.00%
3776	Inspection fees								
3779	Misc. Revenue	4,849	78,048	6,808	5,000	4,488	8,674	6,000	20.00%
3781	Interest earnings	2,807	3,173	26,492	38,000	22,120	34,413	38,000	0.00%
3785	Impact fee - buy-in	63,520	82,576	44,464	47,700	32,554	63,520	47,700	0.00%
3830	Transfer from General Fund				510,032		510,032		-100.00%
	Total Irrigation Revenues	401,926	500,881	430,554	1,828,032	239,786	982,798	1,329,000	-27.30%

PERSONNEL: Now includes eight full time employees; two at (15%); four at (25%); one at (5%); and one at (3%). This included the new water/irrigation supervisor.

OPERATION AND MAINTENANCE: The 2024-25 budget is based on 2023-24 projected expenditures.

CAPITAL: Includes a new Trimble \$8,000; Tycom pathfinder locating units \$6,000; new VFD drives and meter SCADA \$100,000; 900 West 16" line \$200,000; 50 year water study \$50,000; and water conservation upgrades \$1,035,000 if grant is awarded.

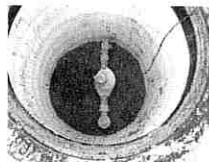
HYRUM CITY CORPORATION
2024-25
IRRIGATION FUND (CONTINUED)

IRRIGATION SHARES: Hyrum City owns the following water shares:

Porcupine Reservoir Company	1,431.00
Hyrum Irrigation Company	978.00
Porcupine Highline Canal Company	751.00
Hyrum Blacksmith Fork Irrigation Company	72.75
Miscellaneous Other	<u>57.00</u>
Total	3,289.75

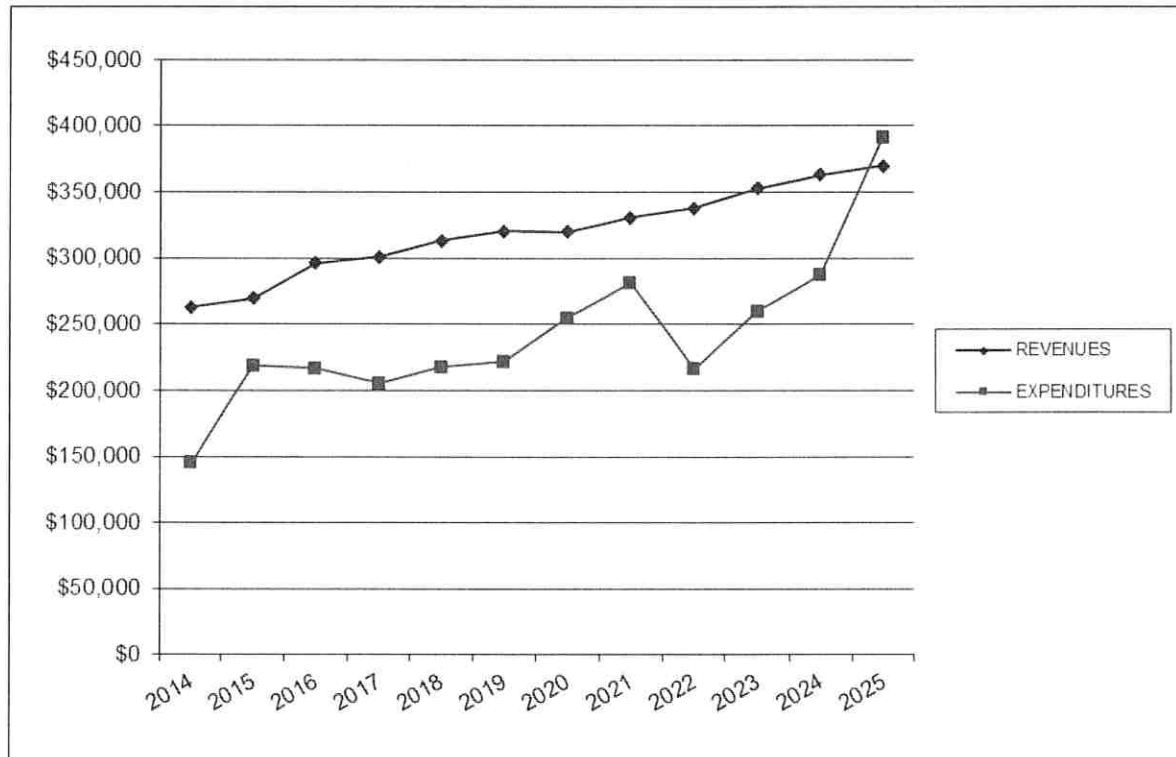
IRRIGATION EXPENDITURES

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salaries & wages	51,936	39,284	44,145	70,700	22,242	44,791	98,900	39.89%
115	Overtime	2,891	2,230	1,823	2,000	1,533	2,783	2,000	0.00%
130	Employee benefits	23,814	21,754	21,630	41,100	10,914	21,635	53,800	30.90%
220	Public Notice				500		150	500	0.00%
240	Office supplies & expense	7,643	7,205	6,296	4,500	1,810	7,158	7,000	55.56%
250	Equipment supplies & maint		16	47	10,000		150	10,000	0.00%
255	Distribution system maint	70,827	23,569	40,042	30,000	66,308	98,707	30,000	0.00%
260	Bldg & grnds supplies & maint		944	1,700	1,000	375	1,175	1,000	0.00%
270	Utilities	42,662	38,849	44,000	85,000	473	8,844	85,000	0.00%
280	Telephone		110	288	50	210	420	450	800.00%
310	Professional services	7,705	8,452	7,108	10,000	7,507	10,194	10,000	0.00%
510	Insurance	3,458	2,951	8,164	4,100	4,197	4,197	4,800	17.07%
540	Irrigation assessments	70,616	70,743	84,810	85,000	82,980	87,520	88,000	3.53%
610	Miscellaneous supplies								
710	Land & stock								
740	Equipment	7,210	50,000		40,000	35,819	36,632	14,000	-65.00%
750	New construction	53,088	795	72,477	1,435,000	115,801	609,326	1,385,000	-3.48%
	Total Irrigation Expenditures	341,850	266,902	332,530	1,818,950	350,169	933,682	1,790,450	-1.57%
	Budgeted reserves	60,076	233,979	98,024	9,082	(110,383)	49,116	(461,450)	
	Totals	401,926	500,881	430,554	1,828,032	239,786	982,798	1,329,000	-27.30%



**HYRUM CITY CORPORATION
2024-25
IRRIGATION FUND (CONTINUED)**

IRRIGATION FUND



This chart depicts the relationship of irrigation billings to operating expenses less capital. In 2015 rates were increased. The spikes in billings is due to pumping being required and additional charges being assessed on customer's bills.

2015 had additional employees charged against the fund. The 2024-25 proposed budget has two additional employees charged to this fund. With OPERATING

Expenditures exceeding irrigation billings rates may need to be adjusted.

Expenses each year reflect costs associated with maintenance of the pumping system, irrigation lines, increased annual assessment fees and utility costs. Revenues have increased due to growth but with growth comes additional expenditures.



IRRIGATION FUND
INCOME AND BUDGET STATEMENT
2023-24

Description	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Proposed Budget	Percent of Change
Operating revenues:							
Monthly user fees	330,750	337,878	352,790	360,000	363,442	370,000	2.78%
Customer service & other							
Total operating revenues	330,750	337,878	352,790	360,000	363,442	370,000	2.78%
Operating expenses:							
Salaries & benefits	78,641	63,268	67,598	113,800	69,209	154,700	35.94%
Accrued benefits	(7,487)	4,338	(2,192)				
Material & supplies	50,305	47,124	52,331	101,050	17,897	103,950	2.87%
Distribution system maintenance	70,827	23,569	40,042	30,000	98,707	30,000	0.00%
Professional services	7,705	8,452	7,108	10,000	10,194	10,000	0.00%
Insurance & miscellaneous	3,458	2,951	8,164	4,100	4,197	4,800	17.07%
Irrigation assessments	70,616	70,743	84,810	85,000	87,520	88,000	3.53%
Depreciation	218,861	125,306	129,588	130,000	133,870	135,000	3.85%
Total operating expenses	492,926	345,751	387,449	473,950	421,594	526,450	11.08%
Non-operating revenues (expenses):							
New connection fees				1,000	2,717	1,000	0.00%
Impact fees	63,520	82,576	44,464	47,700	63,520	47,700	0.00%
Interest earnings	2,807	3,173	26,492	38,000	34,413	38,000	0.00%
Miscellaneous	4,849	78,048	6,808	5,000	8,674	6,000	20.00%
Total Non-operating revenues (expenses)	71,176	163,797	77,764	91,700	109,324	92,700	1.09%
Income before operating transfers	(91,000)	155,924	43,105	(22,250)	51,172	(63,750)	186.52%
Operating transfers in (out)							
Contributions, restricted FB							
Net income	(91,000)	155,924	43,105	(22,250)	51,172	(63,750)	186.52%

PRESSURIZED IRRIGATION UTILITY CHARGES

SERVICE RATES:

Monthly user rate based on lot size:

0.00	to	.50 acres	\$11.10
0.51	to	1.00 acres	\$13.58
1.01	to	1.25 acres	\$14.83
1.26	to	2.49 acres	\$18.06
2.50	to	3.74 acres	\$24.04
3.75	to	4.99 acres	\$30.60
5.00	to	9.99 acres	\$38.66
10.00	to	14.99 acres	\$56.25
15.00	to	19.99 acres	\$79.94
20.00	acres and above		\$107.96
	Mountain Crest High		\$540.00
	Elk Mountain Irrigation		\$175.09

CONNECTION FEES:

Property owner responsible for connection

IMPACT FEES WITH WATER:

Residential, single family	\$794.00
Residential, multi-family per unit	\$248.00
Commercial/Industrial, per acre	\$675.00

IMPACT FEES WITHOUT WATER:

Residential, single family	\$4,366.00
Residential, multi-family per unit	\$1,396.00
Commercial/Industrial per acre	\$3,567.00

HYRUM CITY CORPORATION

**STORM WATER
FUND**



**HYRUM CITY CORPORATION
2024-25
STORM WATER FUND**

Hyrum City's storm water fund has been implemented to comply with Federal and State mandates to provide for water run-off from storms, excess ground water, and other unplanned occurrences.

During 2023-2024 many efforts were made to inform the public about storm water requirements. Additionally, a new vac truck was purchased that will help clean out storm drains.

The Fund was set up in 2005-06 and a budget approved, however storm water fees were not charged on utility bills until May 2006. Record-keeping and reporting requirements increase every time a meeting is held with State representatives. Inspections of new construction will also be the responsibility of City representatives. In 2009-10 a State Storm Water audit was completed. Due to the audit and new regulations, increased funding is required.

STORMWATER FEES: Residential storm water fees were raised January 2024 to \$7.50 per month for each property, it was previously \$7.00. Commercial fees add an additional charge based on the amount of impervious surface on each property. An additional connection fee was implemented in 2017 requiring new homes pay \$150 for lots that require Storm Water inspections.

STORM WATER REVENUES

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
3740	Storm water inspection fee	23,850	24,750	12,900	15,000	7,650	15,300	15,000	0.00%
3779	Miscellaneous		30,000	328					
3781	Storm water fees	245,147	282,137	318,922	325,000	168,496	346,931	375,000	15.38%
3791	Interest earnings	1,877	2,558	24,539	34,000	23,462	49,374	50,500	48.53%
Total Storm Water Revenues		270,874	339,445	356,689	374,000	199,608	411,605	440,500	17.78%

OPERATION AND MAINTENANCE: 2024-25 budgets continue to be at an elevated level due to increased compliance to storm water laws. Four full time employees are charged to this fund; one at (2%); two at (5%); and one at (10%). \$30,000 is budgeted for a storm water inspector form JUB and is included on the 310 line.

CAPITAL: During 2023-24 a walking trail/zero scaping was completed on 500 West and South Cache retention basin (was worked on). 2024-25 capital request include South Cache pond/trail landscaping \$350,000 and 900 West storm drain \$350,000.



**HYRUM CITY CORPORATION
2024-25
STORM WATER FUND (CONTINUED)**

STORM WATER EXPENDITURES

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 6 MONTH TOTAL	2024 EST TOTAL	2025 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salaries & wages	17,810	18,236	19,633	20,500	10,857	21,843	20,500	0.00%
115	Overtime	184	334	1,149	1,000	954	2,085	1,000	0.00%
130	Employee benefits	8,294	8,752	9,267	10,100	5,162	9,947	10,100	0.00%
220	Public notices			162	500		150	500	0.00%
230	Travel & training		674	470	1,000		300	1,000	0.00%
250	Equipment supplies & maint	261	1,661		2,500		350	2,500	0.00%
255	Collection system maint	3,930	32,219	19,713	15,000	7,619	18,297	15,000	0.00%
280	Telephone		55	153		113	225	225	
310	Professional services	31,147	25,592	18,052	30,000	12,434	29,114	30,000	0.00%
450	Flood Control			4,807	3,000		2,250	3,000	0.00%
510	Insurance	413	353	4,565	500	501	501	580	16.00%
710	Land								
730	Grounds improvements								
740	Equipment		50,000						
750	New construction	83,769		62,786	450,000	30,432	148,955	700,000	55.56%
Total Storm Water Expenditure		145,808	137,876	140,757	534,100	68,072	234,017	784,405	46.86%
Budgeted reserves		125,066	201,569	215,932	(160,100)	131,536	177,588	(343,905)	
Totals		270,874	339,445	356,689	374,000	199,608	411,605	440,500	17.78%



STORM WATER FUND
INCOME & BUDGET STATEMENT
2024-25

Description	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Proposed Budget	Percent of Change
Operating revenues:							
Storm water fee	245,147	282,137	318,922	325,000	346,931	375,000	15.38%
Customer service & other							
Total operating revenues	245,147	282,137	318,922	325,000	346,931	375,000	15.38%
Operating expenses:							
Salaries & benefits	26,288	27,322	30,049	31,600	33,875	31,600	0.00%
Accrued benefits	1,165	(2,226)	1,544				
Material & supplies	261	2,390	5,592	7,000	30,275	7,225	3.21%
Collection system maintenance	3,930	32,219	19,713	15,000	18,297	15,000	0.00%
Professional services	31,147	25,592	18,052	30,000	29,114	30,000	0.00%
Insurance & miscellaneous	413	353	4,565	500	501	580	16.00%
Depreciation	45,929	51,526	56,372	60,000	61,218	63,000	5.00%
Total operating expenses	109,133	137,176	135,887	144,100	173,280	147,405	2.29%
Non-operating revenues (expenses):							
New connection/inspection fees	23,850	24,750	12,900	15,000	15,300	15,000	0.00%
Impact fees							
Interest earnings	1,877	2,558	24,539	34,000	49,374	50,500	48.53%
Interest expense							
Miscellaneous		30,000	328				
Total Non-operating revenues (expenses)	25,727	57,308	37,767	49,000	64,674	65,500	33.67%
Income before operating transfers	161,741	202,269	220,802	229,900	238,325	293,095	27.49%
Contributions							
Operating transfers in (out)							
Contributions - restricted FB							
Net income	161,741	202,269	220,802	229,900	238,325	293,095	27.49%

STORM WATER UTILITY CHARGES

SERVICE RATES:

Residential \$7.50 per month
Commercial \$7.50 per month + \$1.77 per ERU

ERU (Equivalent Residential Unit) = 2,700 square feet

INSPECTION FEES:

Lots requiring Storm Water inspection \$150.00

HYRUM CITY CORPORATION

**PERSONNEL
AND
INSURANCE**



EMPLOYEE BENEFIT COST SUMMARY 2024-25

2023-24 (estimate)		2,672,714	2024-25		3,494,691
2023-24 (estimate)			2024-25		
FICA	204,483		FICA	267,344	
Retirement	366,044		Retirement	485,895	
Health & life insurance	514,377		Health & life insurance	672,571	
Workman's comp	33,046		Workman's comp	43,209	
Disability	11,783		Disability	17,297	
Total benefits (estimate)	1,129,733		Total benefits (estimate)	1,486,316	
Total 2023-24 payroll & benefits (estimate)		3,802,447	Total 2024-25 payroll & benefits (estimate)		4,981,007

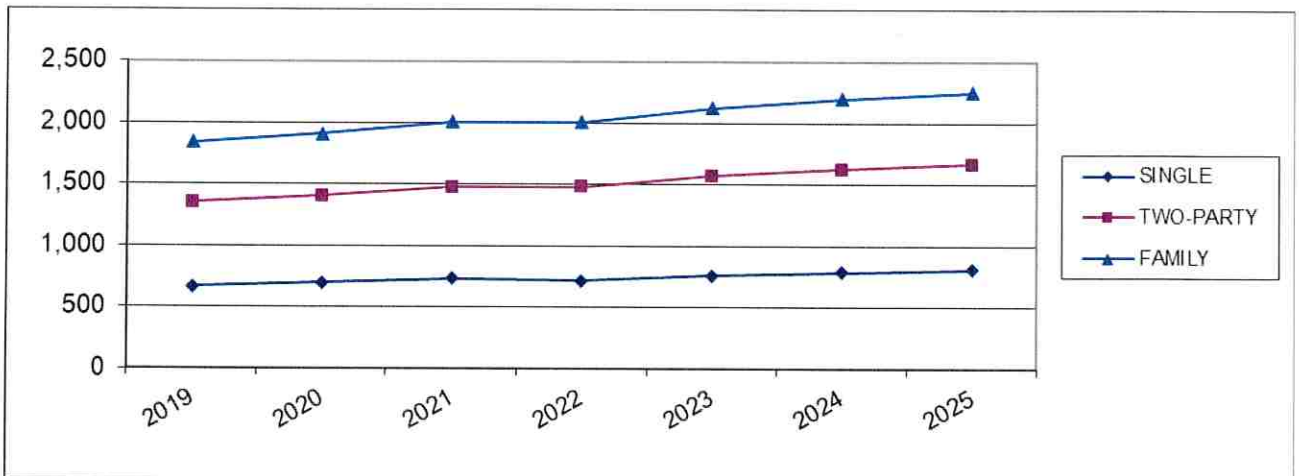
PERSONNEL: Nine additional full time and 2 part time employees are budgeted for 2024-25. This adds an estimated \$821,977 in salaries and an estimated \$356,543 in benefits. Salaries and benefits make up about 14% of the 2024-25 total budgets.

BENEFITS: Only full-time employees are covered by medical and dental insurance and if they opt out of insurance, the City will contribute seventy five percent of the benefit to a 401-k account at the State Retirement Office.

INSURANCE PREMIUM COMPARISON

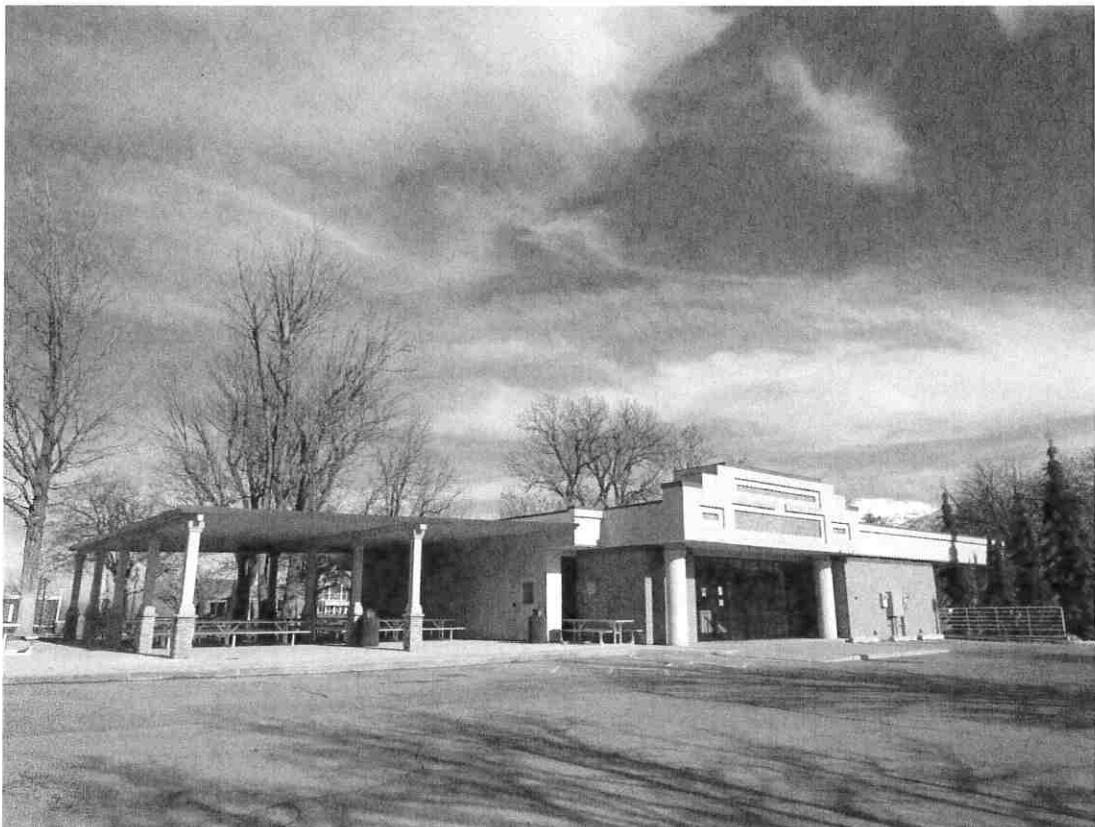
This chart tracks the history of monthly health and dental insurance premiums over the last 6 years. This chart displays the increases through the 2024-25 fiscal

year. PEHP anticipated 2.5% increase in health rates and a 1.6% decrease in dental rates in 2024-25 budget year.



HYRUM CITY CORPORATION

FEE SCHEDULES



New Fees/Deposits 2023

	Resident		Non-Resident	
	Rental Fee	Deposit	Rental Fee	Deposit
Civic Center Limit 75	\$50/Slot	\$200.00	\$150/Slot	\$400.00
Civic Center 250 Limit	\$100/Slot	\$200.00	\$200/Slot	\$400.00
Public MTG, Golden Ann. 250	No Rent	\$300 +\$25 weekend		
Civic Center Admission Charged	\$250/Slot	\$500.00	\$500/Slot	\$700.00
Elite Hall Private Function Limit 75	\$50/Slot	\$200.00	\$150/Slot	\$400.00
Elite Hall Limit 500	\$800/Slot	\$1,500.00	\$1200/Slot	\$3,000.00
Elite Hall City Sponsored \$1/person (USU Swing)	\$100.00	\$300.00		
Elite Hall City Sponsored \$1/person (Ducky Shin Crackers/MC)	\$200.00	\$300.00		
Canyon Lodge	1/2 Day \$50 Full Day \$100	\$200.00	Half Day \$150 Full Day \$300	\$400.00
** WEEKENDS additional	\$25.00		\$25.00	
After Hour Key Pickup	\$25.00		\$25.00	
	PARKS			
	½ Day	Full-day	½ Day	Full-day
AJ Park	\$25.00	\$50.00	\$50.00	\$100.00
Black Smith Fork Park	\$25.00	\$50.00	\$50.00	\$100.00
City Square	\$25.00	\$50.00	\$50.00	\$100.00
Salt Hollow Park	\$25.00	\$50.00	\$50.00	\$100.00
	Per Space/Per night		Per Space/Per night	
CCC Camp	\$10.00		\$20.00	
Canyon Campground	\$20.00		\$40.00	
Left Hand Campground	\$10.00		\$20.00	

MAKING SUMMER PLANS?

The following is a list of properties owned by Hyrum City. Reservations can be made online through our website at www.hyrumcity.org. You can call us at 435-245-6033 with any questions regarding rentals.

A.J. Park – Located eight miles east of the mouth of Blacksmith Fork Canyon on the north side of Highway 101. A pavilion with 16 tables that can seat approximately 120 people, fire pit and sand volleyball pit can be reserved. Restrooms are available. Fees per day are: Residents - \$25 for a half day and \$50 for a whole day. Non Residents - \$50 for a half day and \$100 for a whole day. **Rental Times- Half Day: 7:30 AM-3:00 PM or 4:00 PM-Midnight Whole Day: 7:30 AM-Midnight**

Blacksmith Park–. The Blacksmith Park property is located at approximately 1300 East 200 South. The concept plan for this park includes 3.25 miles of trails, two playgrounds, over 11.5 acres of turf grass over 330 trees, two pavilions, three restrooms, lighted baseball field and stand, one acre leash free dog park, tennis court, basketball court, volleyball, horseshoe pits, a one-half mile bike lane, and skatepark (rental fee \$100, deposit \$300, and \$35 lights fee). The pavilion can be rented and fees per day are: Residents - \$25 for a half day and \$50 for a whole day. Non Residents - \$50 for a half day and \$100 for a whole day. **Pavilion Rental Times- Half Day: 7:30 AM-3:00 PM or 4:00 PM-Midnight Whole Day: 7:30 AM-Midnight**

Blacksmith Fork Skate Park - Located between Hyrum Blvd and 300 S between Hammer Road and 1380 East. One of the biggest skate parks in Utah with many different riding tracks.

Camp Hollow - For many years the Camp Hollow Monument occupied the northwest corner of East Park it was recently restored to its original site at approximately 394 North 600 East. The site is available for residents, as well as scout and youth groups to enjoy and to reflect upon our pioneer heritage.

Canyon Campground – Located eight miles east of the mouth of Blacksmith Fork Canyon on the south side of Hwy 101. There are 14 campground spaces with electrical hook-ups. In the center of the campground there is a pavilion with tables that can accommodate up to 50 people. Restrooms are available. The rental fee per space, per day are: Residents - \$20 per space per night. Non-Residents - \$40 per space per night.

Canyon Lodge – Located eight miles east of the mouth of Blacksmith Fork Canyon on the south side of Hwy 101. The lodge has a kitchen, large room with tables, and restroom facilities. The Canyon Lodge is for day-use only and can accommodate approximately 60 people. Reservations are required. The fees per day are: Residents - \$50 for a half day and \$100 for a whole day with a \$200 Refundable Deposit. Non Residents - \$150 for a half day and \$300 for a whole day with a \$400 Refundable Deposit. **Rental Times Half Day: 7:30 AM-3:00 PM or 4:00 PM- Midnight Whole Day: 7:30 AM- Midnight**

Canyon Park – Located eight miles east of the mouth of Blacksmith Fork Canyon on the south side of Hwy 101 between the Canyon Lodge and Canyon Campground. There are eight picnic tables with freestanding BBQ devices nearby, volleyball court, and playground equipment. No reservations are required. Portable toilets are available.

CCC Camp – Located at the mouth of Blacksmith Fork Canyon, approximately $\frac{1}{4}$ mile upstream of the retired power plant. This 30 acre natural park has 5 campground spaces that can be reserved. Residents - \$10 per space per night. Non Residents - \$20 per space per night. This site is unimproved and restroom facilities are not available.

City Square Pavilion – Located on the same block as City Hall. There is a pavilion, playground equipment, and sand volleyball pit. The pavilion can be reserved through the City Offices. The pavilion has 14 tables that seat approximately 100 people. Restrooms are available. Pavilion rental fees per day are: Residents – \$25 for a half day and \$50 for a whole day. Non Residents - \$50 for a half day and \$100 for a whole day. **Rental Times Half Day: 7:30 AM-3:00 PM or 4:00 PM-Midnight Whole Day: 7:30 AM-Midnight**

East Park – Located on the northwest corner of Main Street and 800 East, it is Hyrum City's largest improved park at 17.5 acres. The rodeo grounds, a lighted baseball and softball diamond, four other baseball/softball diamonds, two lighted tennis courts, concessions stand, and playground equipment are found at East Park. The tennis courts and playground equipment are open to the public but, reservations are required for the rodeo grounds and ball diamonds.

Left Hand Fork Property – Located seven miles east of the mouth of Blacksmith Fork Canyon, the Left Hand Fork is north of the main canyon. There are 8 campground spaces and a group area. The rental fees per space, per night are: Residents – \$10 per space per night. Non Residents

– \$20 per space per night. This site is unimproved and restroom facilities are not available.

Pride Park – Located on Glenwood Drive, this half-acre pocket park has playground equipment for all to enjoy.

Rodeo Grounds - Located between 800 East and Park Ave between Main Street and Park Drive. Can be used for events, please contact Hyrum City.

Salt Hollow Park – The park is located at 350 West 100 North. It offers a great gathering place for families and groups. It has several fun areas: Splash Pad for summer fun, sledding hill for the winter, bowery, playground, rest rooms, picnic areas, disc (frisbee) golf, water feature and trails throughout the park. The pavilion can be rented and Fees per day are: Residents - \$25 for a half day and \$50 for a whole day. Non Residents - \$50 for a half day and \$100 for a whole day. **Rental Times- Half Day: 7:30 AM-3:00 PM or 4:00 PM-Midnight Whole Day: 7:30 AM-Midnight**

Soccer Complex - Located between 100 and 200 South on 800 East. There are six soccer fields with portable bleachers, goals and nets. The fields occupy approximately 6 acres.