



CITY COUNCIL SPECIAL MEETING

Thursday, May 18, 2023 at 5:00 PM
Council Chambers, 60 West Main, Hyrum, Utah

AGENDA

Public notice is hereby given of a Hyrum City Council Special Meeting to be held in the Council Chambers, 60 West Main, Hyrum, Utah at 5:00 PM, May 18, 2023. The proposed agenda is as follows:

1. **ROLL CALL**
2. **CALL TO ORDER**
3. **WELCOME**
4. **AGENDA ADOPTION**
5. **AGENDA ITEMS**
 - A. 2023-2024 Budget Workshop.
6. **ADJOURNMENT**
- 7.

Stephanie Fricke
City Recorder

Council Members may participate in the meeting via telephonic communication. If a Council Member does participate via telephonic communication, the Council Member will be on speakerphone. The speakerphone will be amplified so that the other Council Members and all other persons present in the Council Chambers will be able to hear all discussions. In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify Hyrum City at 435-245-6033 at least three working days before the meeting.

8. **CERTIFICATE OF POSTING** - The undersigned, duly appointed and acting City Recorder of Hyrum City, Utah, does hereby certify that a copy of the foregoing Notice was emailed to The Herald Journal, Logan, Utah, posted on the Utah Public Notice Website and Hyrum City's Website, provided to each member of the governing body, and posted at the City Offices, 60 West Main, Hyrum, Utah, this 15th day of May, 2023. Stephanie Fricke, MMC,

City

Recorder.

HYRUM CITY CORPORATION

OPERATING BUDGETS
FISCAL YEAR
2023-24

HYRUM CITY CORPORATION

PROPOSED

ANNUAL OPERATING BUDGETS

**FISCAL YEAR
2023-24**

PREPARED &
PRESENTED BY:

STEPHANIE MILLER
MAYOR

HYRUM CITY
PROPOSED OPERATING BUDGETS
GENERAL, ENTERPRISE, AND SPECIAL FUNDS
2023-24
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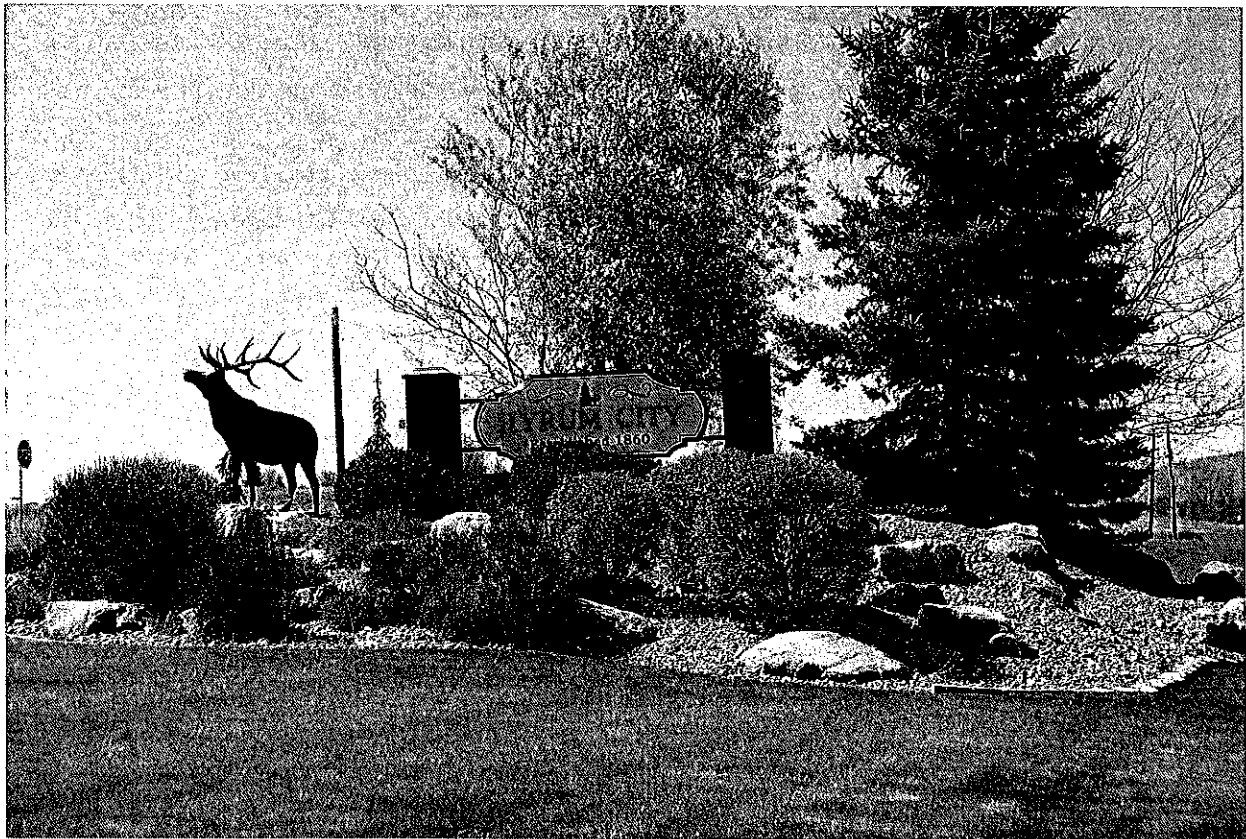
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HYRUM CITY CORPORATION

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 10,036.



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 on the East side of Hyrum.



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, at the CCC Camp, and near the hydroelectric plant.

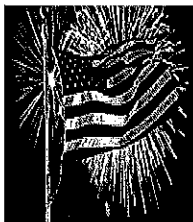
The hydroelectric generator, located 11 miles up Blacksmith Fork Canyon, forms the foundation of the city's municipal electric utility and offers recreational opportunities in park facilities located on the river by the plant.



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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.



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, 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	10,036
Form of government	Traditional
Area	5.99 Square miles
Elevation	4,750
Miles of streets	55.71
Fire protection:	
Number of stations	1
Number of firemen and officers	36 Volunteers
First responders:	30 Volunteers
Police protection	Contract with Cache County
Schools:	
Lincoln Elementary	
Number of classrooms	31
Number of teachers	33
Number of students	541
Canyon Elementary	
Number of classrooms	32
Number of teachers	40
Number of students	764
South Cache 8-9 Center	
Number of classrooms	50
Number of teachers	54
Number of students	1,057
Mountain Crest High School	
Number of classrooms	80
Number of teachers	72
Number of students	1,499
Municipal water department:	
Number of connections	3,431
Annual consumption in gallons	1,405,071,000
Miles of water mains	92.28
Wells	3
Springs	4
Storage capacity: 3 Reservoirs	5,000,000 Gallons
Municipal sewer department:	
Number of connections	3,249
Miles of sewer lines	58.58
Treatment plants	1 Mechanical
Lift stations	6

HYRUM CITY, UTAH

Municipal electric department:

Number of connections	3,674
Annual consumption in kilowatt hrs	65,286,690
Miles of distribution lines	101.65
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

Municipal irrigation department:

Number of connections	2,351
Annual consumption in acre feet	4,312 acre feet
Miles of distribution lines	48.43
Water Sources:	
Wells	1
Water shares	3,278
Water Reuse Plant	1

Municipal storm water department

Number of connections	3,807
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Solid waste and disposal department

Contract with Wase Management

Public buildings:

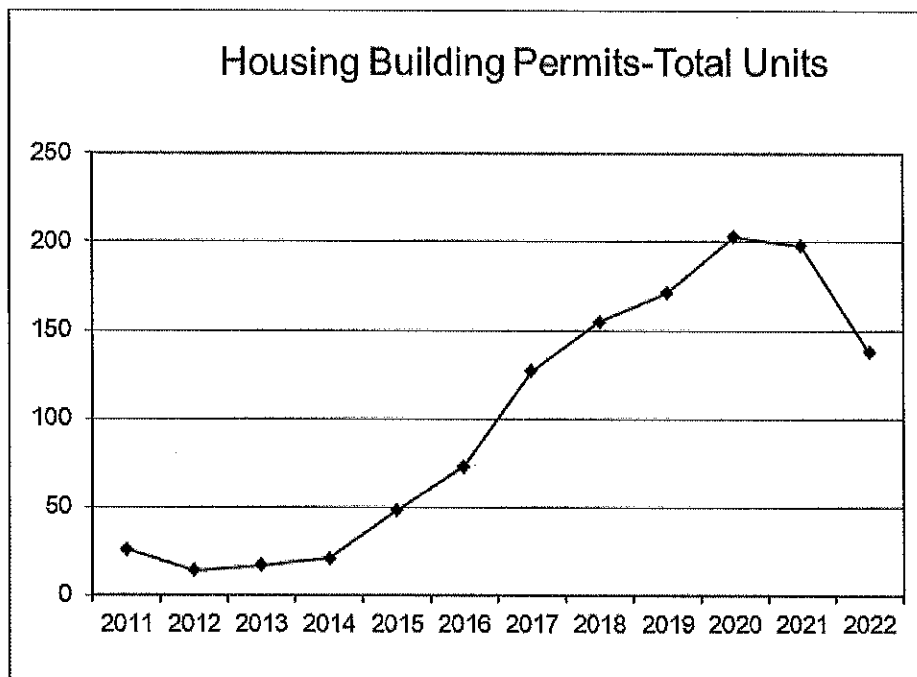
Civic Center
 Elite Hall
 Senior Citizen Center
 Canyon Lodge
 Library/Museum

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 (Construction phase)
 West Park (Construction phase)

COMMUNITY GROWTH 2023-24

This chart graphs new single family residences including town homes constructed between 2011 and 2022:



There has been 16 town home units built in 2022 compared to 67 in 2020. The construction of townhomes increased the numbers significantly starting in 2017. With less town homes, more single family homes and higher interest rates it looks like building permits will decrease.

The total number of permits for each category for 2017 through 2022 is as follows:

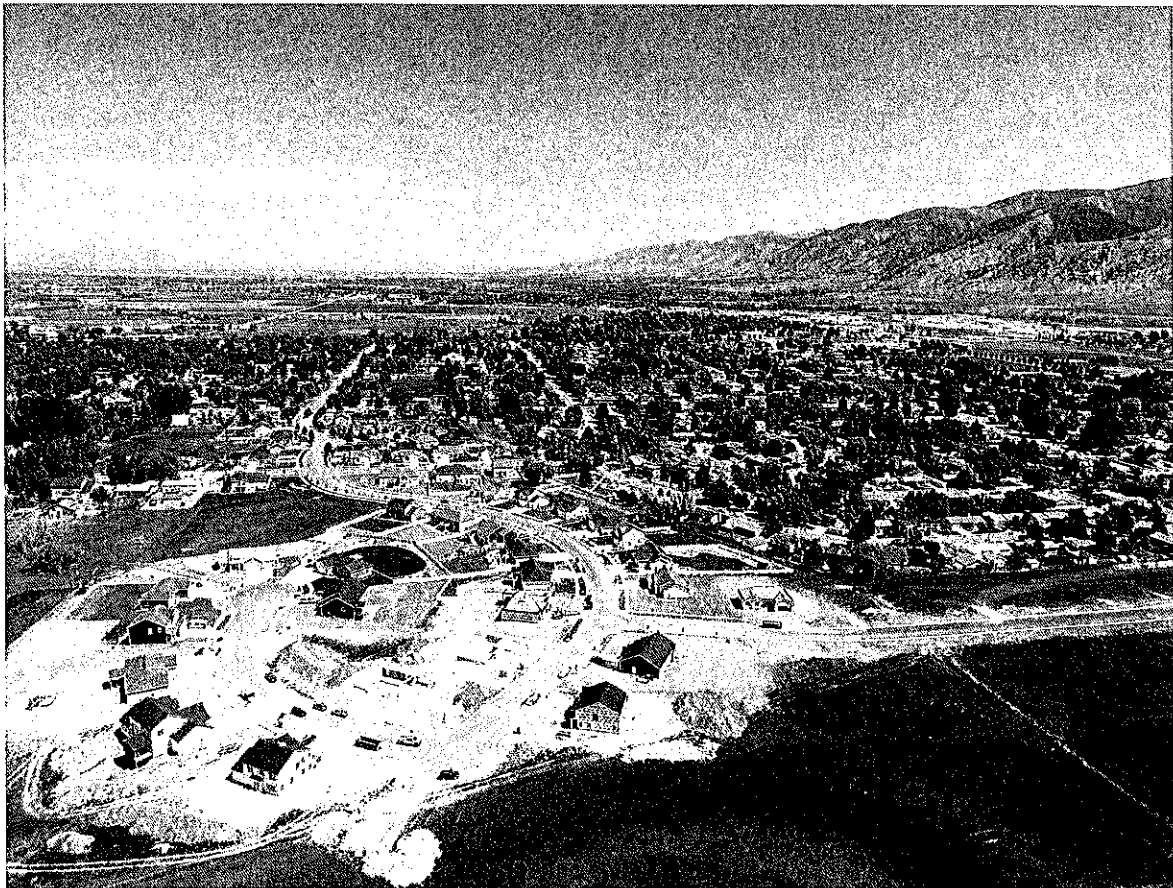
	2017	2018	2019	2020	2021	2022
Single family homes	69	80	94	124	174	122
Townhouse-total units	58	75	77	67	24	16
Multi-family housing	1	0		12		
Residential-additions/garages/sheds	37	37	62	45	80	67
New commercial construction	6	4	10	7	4	6
Commercial remodel/additions	1	5	3	8	3	6
Solar	11	4	5	5	13	56
Totals	183	205	251	268	298	273

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

COMMUNITY GROWTH
2023-24
(CONTINUED)

Auburn Hills (Ph 7A)	12	Mt. Sterling Farms (Ph 3)	1
Auburn Hills (Ph 7B)	16	Mt. Sterling Farms (Ph 4)	18
Canyon Estates (Ph 4)	13	Mountain View South (Ph2)	6
Canyon Estates (Ph 5)	14	Mountain View South (Ph3)	21
Hidden Valley (Ph 1)	4	Nautica (County)	1
Hidden Valley (Ph 2)	20	Rolling Hills (Ph 10)	6
Industrial Park	10	Rolling Hills (Ph 11)	1
Little Bear Creek (Ph 2)	3	Scenic Mt.	21

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



HYRUM CITY CORPORATION

ORGANIZATION

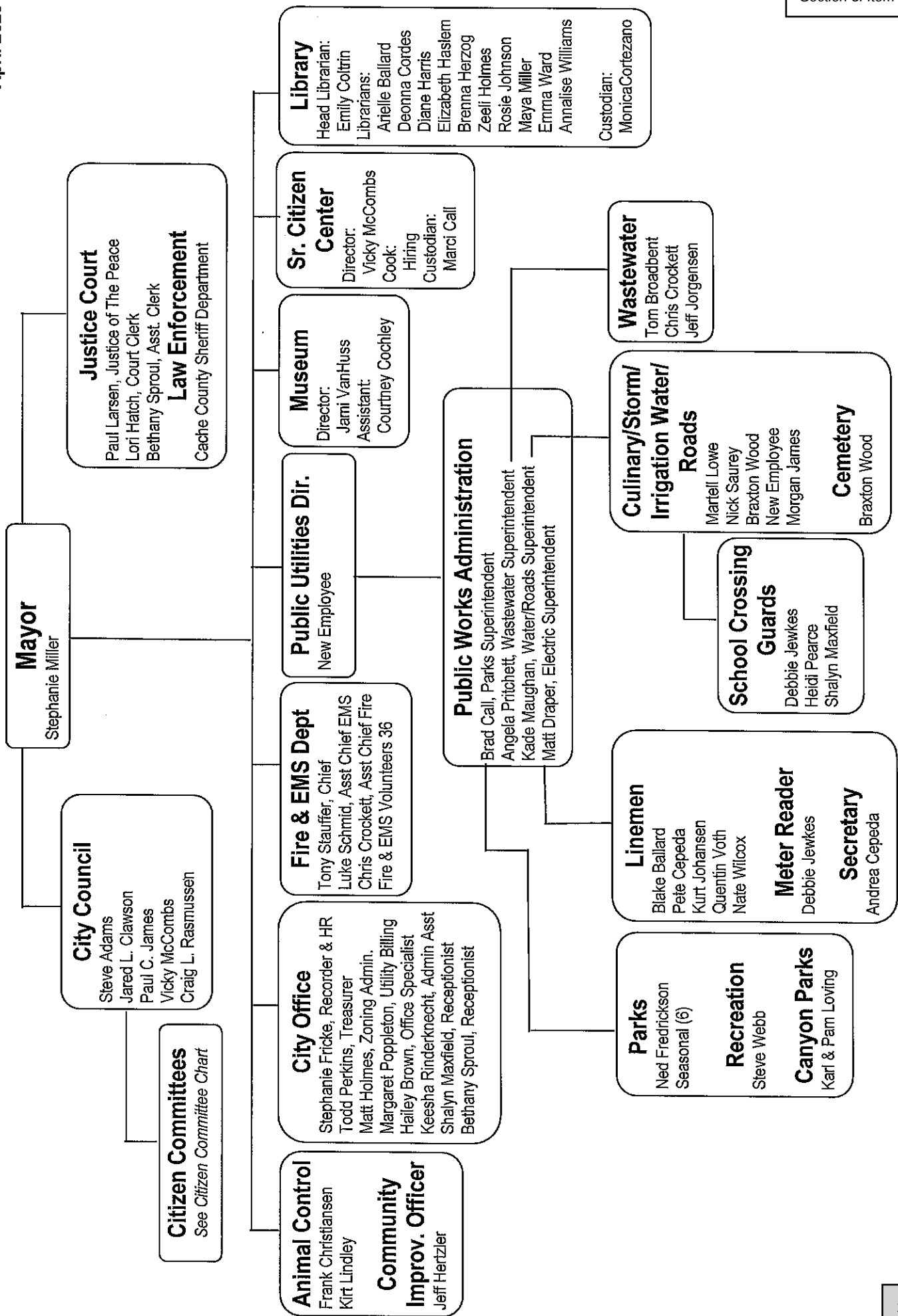


HYRUM CITY CORPORATION ORGANIZATION FISCAL YEAR 2023-24

MAYOR		
Stephanie Miller	<u>FROM:</u> 1-1-2022	<u>TO:</u> 1-1-2026
COUNCILMEMBERS		
Stephen G. Adams	1-1-2020	1-1-2024
Jared L. Clawson	1-1-2022	1-1-2026
Paul C. James	1-1-2022	1-1-2026
Vicky McCombs	1-1-2020	1-1-2024
Craig L. Rasmussen	1-1-2020	1-1-2024
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	Frank Christiansen	
Electrical Superintendent	Matt Draper	
EMT President	Blake Christensen	
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 2023



April 2023



HYRUM CITY CORPORATION

BUDGET

MESSAGE & SUMMARY

FISCAL YEAR

2023-24

**HYRUM CITY CORPORATION
OPERATING BUDGETS
FISCAL YEAR 2023-24
EXECUTIVE SUMMARY**

To the City Council and the Citizens of Hyrum City:

This year we've had a long winter with record snowfall. Our roads department worked long hours to clear snow to keep our roads safe.

Local participating municipalities have joined together and formed the Cache Waste Consortium. A request for proposals to haul garbage was issued. There were four companies that submitted bids. The CWC contracted with Waste Management. They should begin service in the Fall.

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 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. Kevin Maughan has served as Hyrum's Fire Chief and Water Reclamation Superintendent for many years and recently has retired. His Assistant Fire Chief Blake Christensen has been serving with Kevin. I want to take the opportunity to thank them for the many hours of training and responding to calls in behalf of all who live here! 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 Kendall Christensen as a captain. There are approximately 36 trained firemen and EMTs that work in these departments. I appreciate their service!

On November 10th, our city administrator, Ron Salvesen, retired after working almost 16 years for Hyrum City. He began as a planning and zoning administrator, and has been the city administrator for 12 years. I am grateful to him for his hard work and dedication. It has been a privilege to work together with him for the best interest of the city! As mayor I possess the administrative and executive powers of the city. With consent of the city council, I have assumed the administrative responsibilities that the city administrator has previously taken care of. With unsurety of the direction the economy may take, we will save money until the time comes that we are ready to fill the administrative position.

Hyrum's power utility serves approximately 3,600 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: San Juan, Hunter II, IPP,

EXECUTIVE SUMMARY (CONTINUED)**FISCAL YEAR 2023-24**

Nebo Power Station, Pleasant Valley Wind Facility, 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 four percent of the City's energy. The city owns and maintains over 100 miles of distribution lines throughout the city. Our system receives power through high voltage transmission lines owned by Rocky Mountain Power. The cost of power has been very volatile. The City completed a rate study and some adjustments in rates have been made. Transmission lines are being built to West Point Dairy, and the city is building a gas generation plant that can provide 50% of the total power used.

Significant projects completed this year: skateboard park; park at the top of the Blacksmith Fork Canyon Trail; power system upgrades including West Point substation and work on the 46 KV line, beginning to build a gas generation plant; installation of water meters; storm water sumps on Rosewood, Glenwood, and Canyon View Drive; 6 pickle ball courts; new playground equipment at Salt Hollow and Blacksmith Fork parks; cemetery restroom completed; more steel water lines replaced; paint removal on the outside of the Elite Hall, 300 south sidewalk from 400 East to Center Street; head gates and drying beds at the sewer; electric rate study

While serving as your mayor, I've 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 and First Responders train tirelessly at no cost to our citizens and are only paid when they respond to an event or call. Boy Scout and Girl Scout leaders volunteer to teach good citizenship to the youth. Parents volunteer at our local schools and coach our youth in sports. Many of you look out for your neighbors and give service to them. There are many who give of their time and money for the benefit of others.

* * * * *

Stephanie Miller
Mayor



May 4, 2023

**COMBINED GENERAL & ENTERPRISE FUNDS
REVENUE & EXPENDITURE SUMMARY
2023-24
REVENUES**

	2023	2023	2024	PERCENT
	PROPOSED	PROJECTED	PROPOSED	INCREASE/
FUND	BUDGET	REVENUES	BUDGET	DECREASE
GENERAL	7,607,032	8,244,152	8,377,400	10.13%
CAPITAL PROJECTS	1,201,800	2,286,132	2,618,800	117.91%
WATER	1,713,500	1,870,617	1,897,340	10.73%
SEWER	2,224,500	2,522,151	2,572,860	15.66%
ELECTRIC	14,084,700	12,773,459	15,002,200	6.51%
IRRIGATION	1,733,882	441,687	1,828,032	5.43%
STORM WATER	342,750	342,790	374,000	9.12%
TOTALS	28,908,164	28,480,988	32,670,632	13.02%

EXPENDITURES

	2023	2023	2024	PERCENT
	PROPOSED	PROJECTED	PROPOSED	INCREASE/
FUND	BUDGET	EXPENDITURES	BUDGET	DECREASE
GENERAL	7,607,032	8,465,500	8,377,400	10.13%
CAPITAL PROJECTS	1,201,800	2,174,312	2,618,800	117.91%
WATER	2,286,950	1,822,333	2,583,720	12.98%
SEWER	2,102,232	1,755,107	2,937,850	39.75%
ELECTRIC	14,023,000	15,020,982	14,997,500	6.95%
IRRIGATION	1,555,850	321,731	1,818,950	16.91%
STORM WATER	395,800	111,300	534,100	34.94%
TOTALS	29,172,664	29,671,265	33,868,320	16.10%

HYRUM CITY 2023-24 EXPENDITURE HISTORY

The following charts show the history of actual expenditures (projected for 2023 and budgeted for 2024). Since the necessity for capital expenditures fluctuates from year to year, these charts

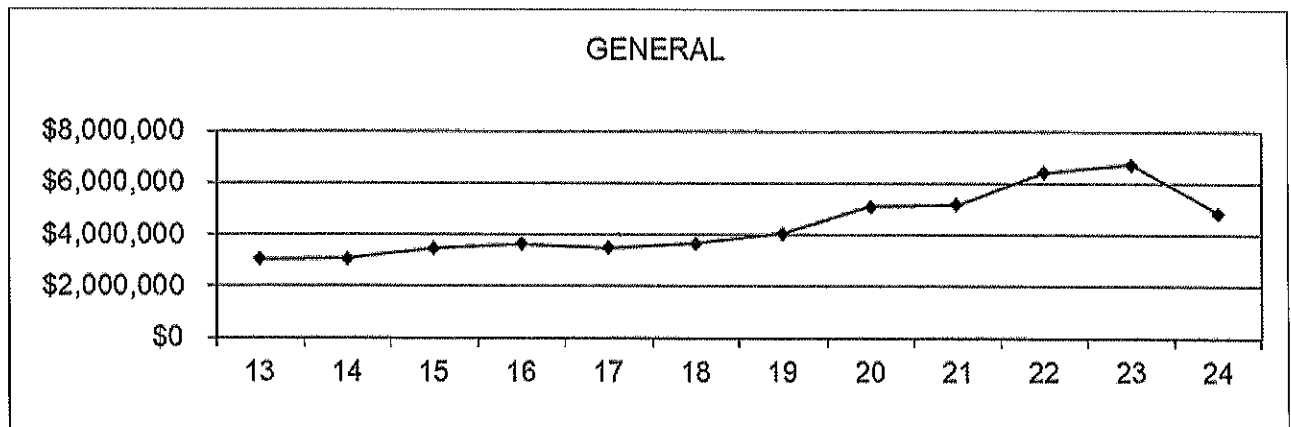
indicate ongoing operational expenses and do not include any capital outlay for equipment, buildings, special projects, or land.

GENERAL FUND

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

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.

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. 2020-21 budget included a CDBG grants (\$100,000) for The Family Place. Nothing is budgeted to transfer to the Capital project fund for Blacksmith Fork Park in 2023-24. As transfers and federal funding go away it decreases the operational expenditures. Less subdivisions and building permits are budgeted for 2023-24.

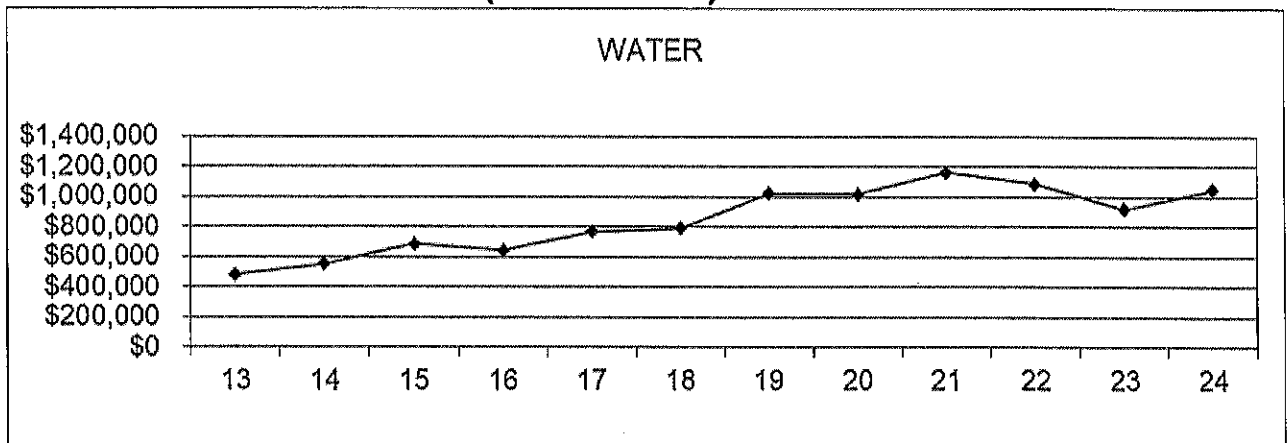


WATER FUND

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 2022-23; but money is budgeted for new meters. The decrease in expenditures is mainly because the 2 MG Water tank is paid off and an employee not being replaced.

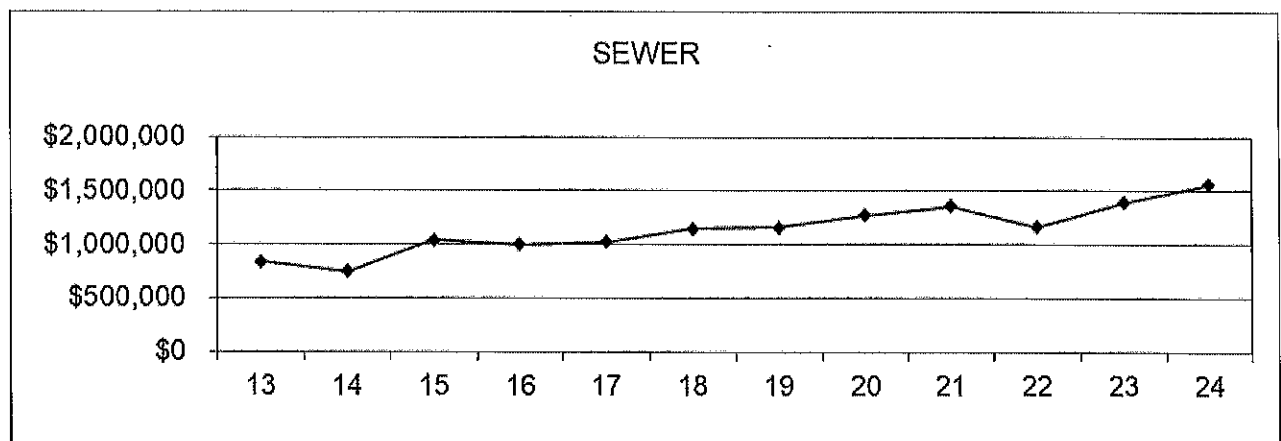
**HYRUM CITY
2023-24
EXPENDITURE HISTORY
(CONTINUED)**



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.

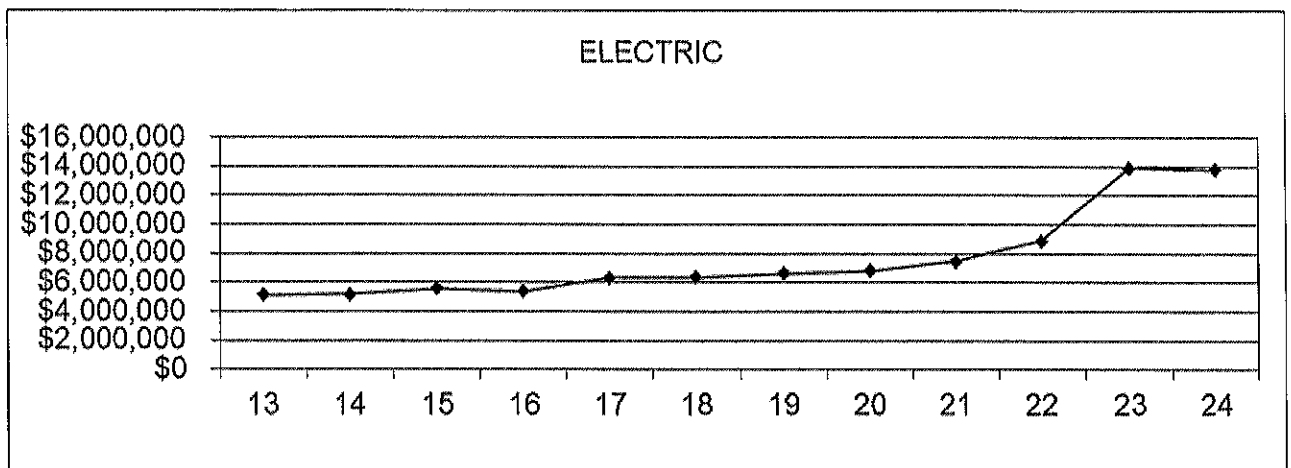


HYRUM CITY
2023-24
EXPENDITURE HISTORY
(CONTINUED)

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 this 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 2023-24. 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.

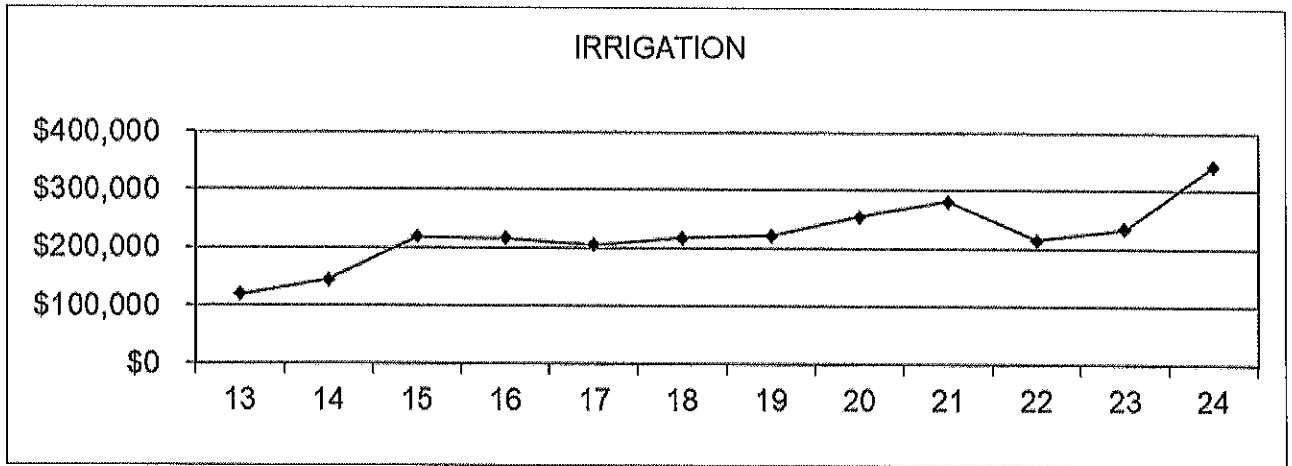


IRRIGATION FUND

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 2023-24 is for additional employees to install meters for the secondary metering grant.

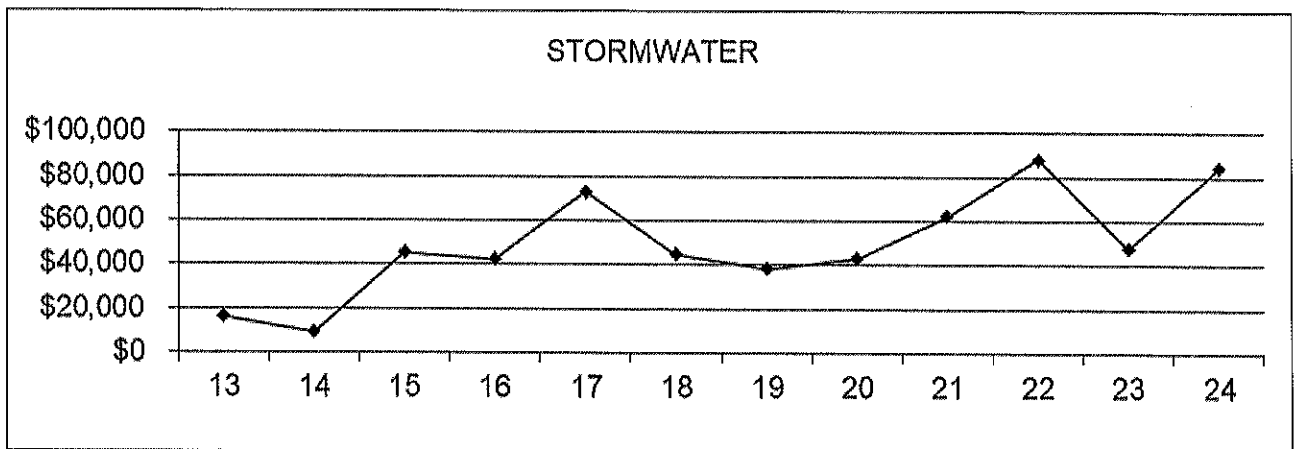
**HYRUM CITY
2023-24
EXPENDITURE HISTORY
(CONTINUED)**



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

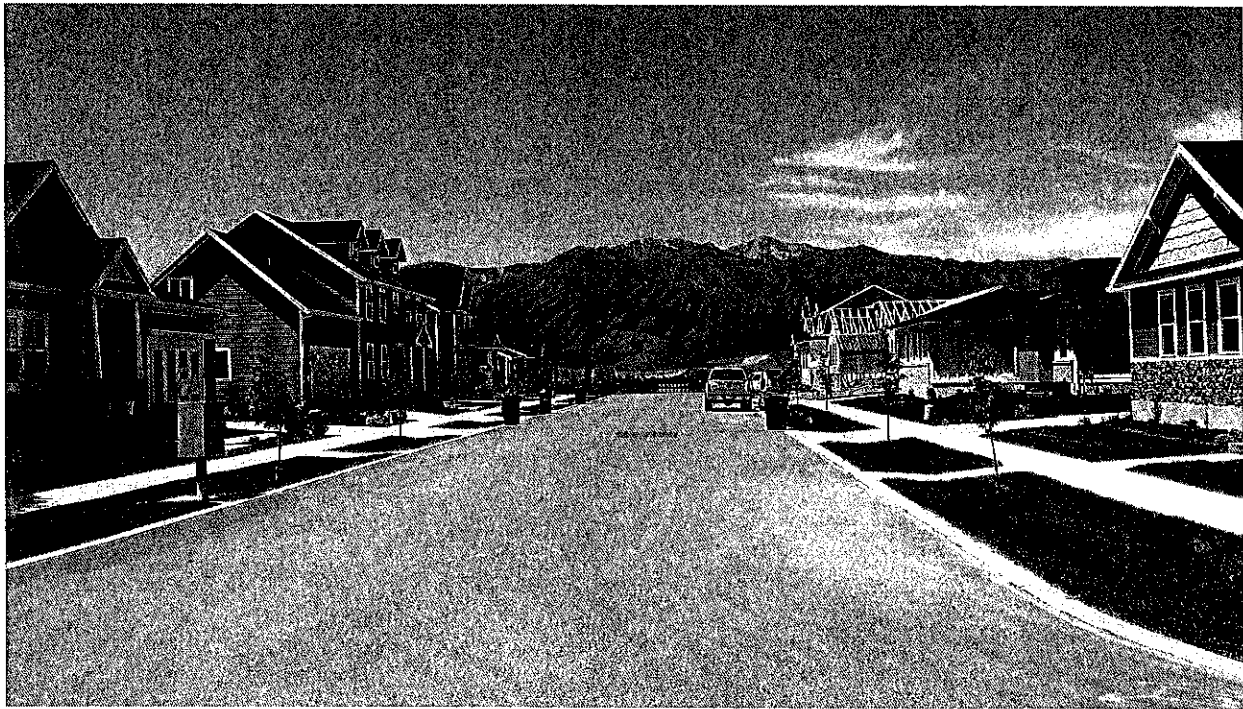
audit or any other major engineering. The spike in 2016-17 is due to repairs associated with this fund and a storm water inspector being hired. Storm Water is becoming more and more of a concern and more work is done by employees to stay in compliance. \$30,000 is budgeted in 2022-23 in professional services to pay for a storm water inspector.



HYRUM CITY BUDGET SUMMARY								
2023-24								
	GENERAL	CAPITAL	WATER	SEWER	ELECTRIC	IRRIGATION	STORM	
	FUND	PROJECTS	FUND	FUND	FUND	FUND	WATER	TOTALS
REVENUES:								
Property taxes	805,000							805,000
Other taxes	3,355,000							3,355,000
Licenses & permits	78,000							78,000
Intergovernmental revenues	1,595,000					866,300		2,461,300
City services	1,444,000		1,534,000	2,200,000	13,710,000	361,000	340,000	19,589,000
Impact fees	224,200		199,840	184,960	101,200	47,700		757,900
Fines	106,900							106,900
Interest on investments	148,800	35,700	157,500	160,500	105,500	38,000	34,000	680,000
Rents & concessions	60,100			17,400				77,500
Miscellaneous income	354,000		6,000	10,000	585,500	5,000		960,500
Interfund transfers						510,032		510,032
Contributions - private	59,000	450,000						509,000
Contributions - desig. fund	32,000	300,000						332,000
Transfer from reserve funds	115,400	1,833,100						1,948,500
Transfer fm/(to) restricted					500,000			500,000
Bonds								0
Total Revenues	8,377,400	2,618,800	1,897,340	2,572,860	15,002,200	1,828,032	374,000	32,670,632
EXPENDITURES:								
Personnel costs	1,470,500		455,000	659,500	1,357,300	113,800	31,600	4,087,700
Materials & supplies	519,870		187,750	685,750	1,053,200	101,050	4,000	2,551,620
Systems maintenance			260,000	55,000	750,000	30,000	15,000	1,110,000
Special departmental	427,300						3,000	430,300
Prof/contract services	1,833,000		20,000	55,000	65,000	10,000	30,000	2,013,000
Insurance	78,090		8,050	20,400	25,500	4,100	500	136,640
Miscellaneous	537,040		1,000	4,500	43,000			585,540
Power purchase					10,500,000			10,500,000
Assessments						85,000		85,000
CAPITAL:								
Land/water stock								0
Buildings & grounds	58,500	50,000						108,500
Improvements	910,000	1,818,800						2,728,800
Equipment	661,000	750,000	40,000	60,000		40,000		1,551,000
New construction	1,382,100		1,498,000	1,314,000	1,203,500	1,435,000	450,000	7,282,600
DEBT SERVICE:								
Principal				43,600				43,600
Interest				40,100				40,100
Issuance cost								0
CONTRIBUTIONS:								
To General Fund								0
To Debt Service Fund								0
To Electric Projects Fund	500,000							500,000
Cont to Rest Fund Bal			113,920					113,920
Total Expenditures	8,377,400	2,618,800	2,583,720	2,937,850	14,997,500	1,818,950	534,100	33,868,320
Budgeted Surplus	0	0	(686,380)	(364,990)	4,700	9,082	(160,100)	(1,197,688)
Totals	8,377,400	2,618,800	1,897,340	2,572,860	15,002,200	1,828,032	374,000	32,670,632

HYRUM CITY CORPORATION

PROPERTY TAXES



HYRUM MUNICIPAL TAX RATE 2023-24

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.

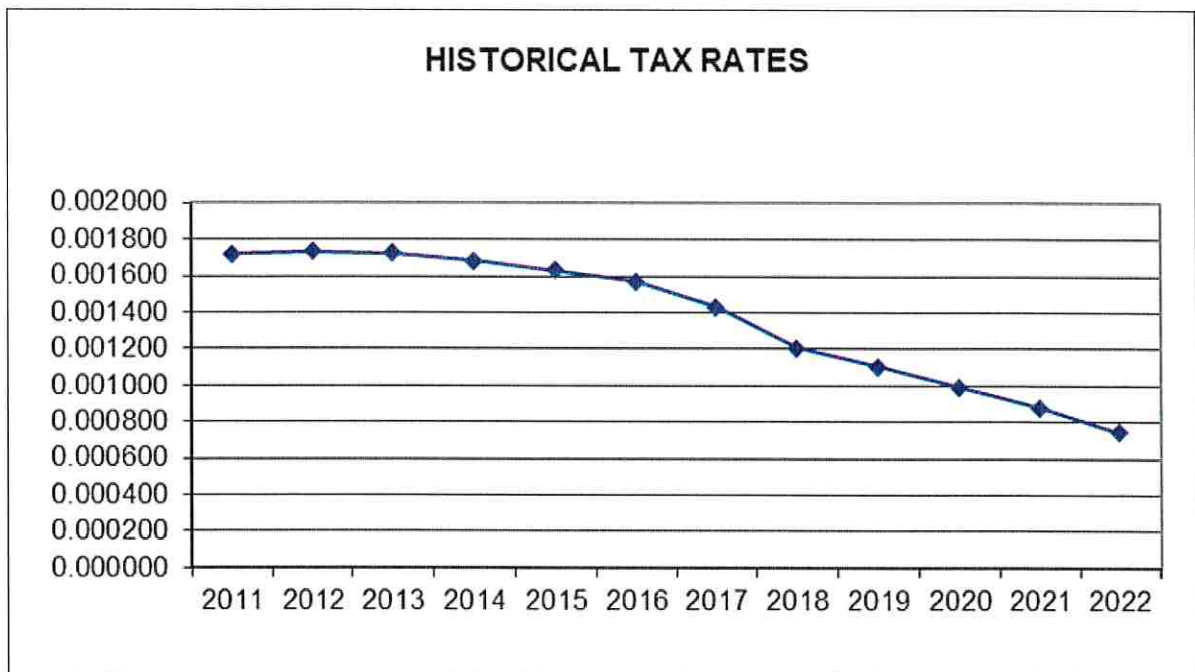
"It is important to note that new growth, delinquent taxes, and interest and penalties were not included in the calculation of certified tax rate, since they vary from year to year. The purpose of the legislation, simply stated, was to assure cities that they would receive the same revenue as they were 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 2023-24 (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. No adjustment to 2023 taxes is anticipated.



PROPERTY TAX ASSESSMENTS 2023-24

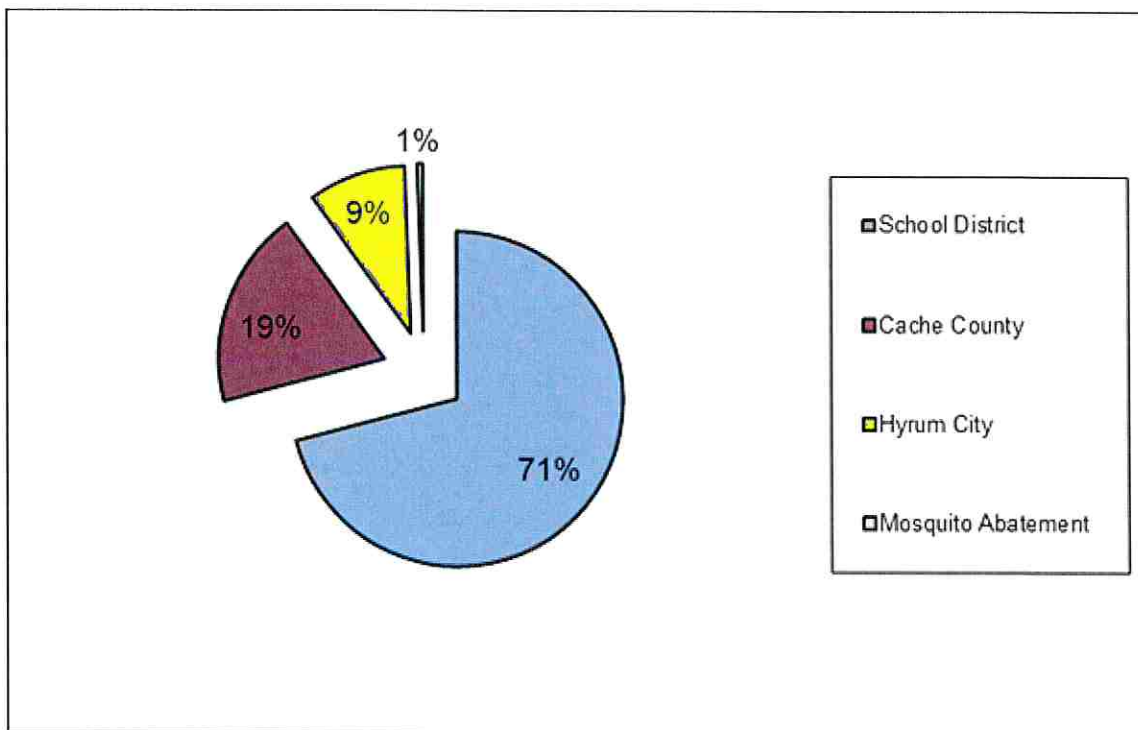
This graph represents the allocation of property tax dollars. The property tax assessment on a home with a market value of \$415,000 would be \$1,799.52.

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 2022 property tax percentages:

Cache County School District	\$1,276.60	.005593
Cache County	\$ 342.83	.001502
Hyrum City	\$ 169.82	.000744
Mosquito Abatement	<u>\$ 10.27</u>	.000045
	\$1,799.52	

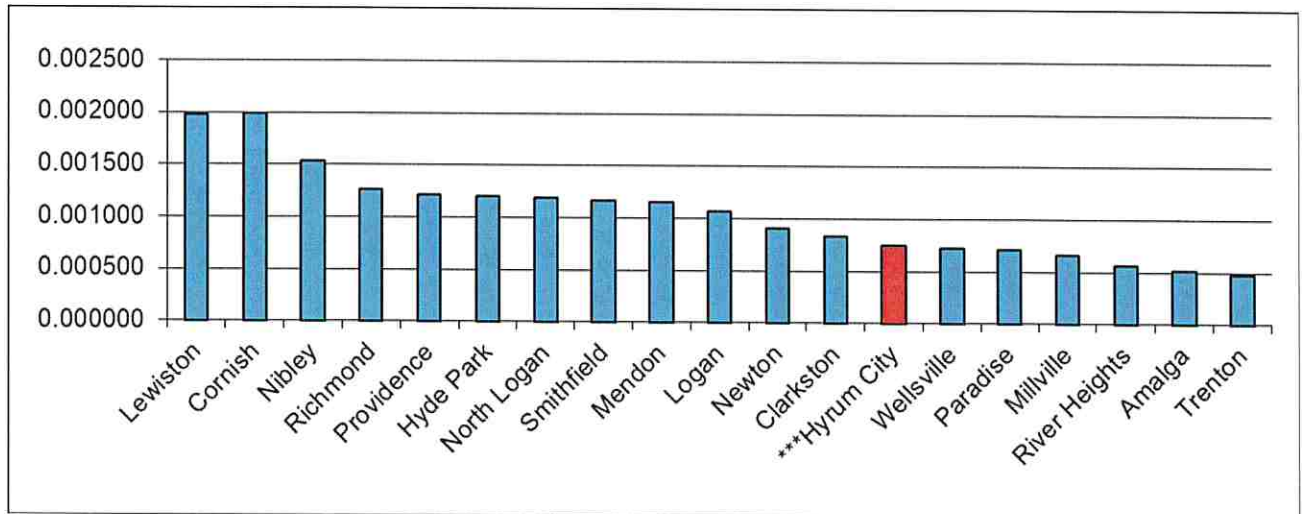


Three thousand six hundred homes at \$169.82 each will generate \$611,352 in property tax revenue. Based on 2023-24 General Fund budget estimates, Hyrum City provides approximately \$2,055.95 worth of General Fund services to each home (not including solid waste collection or utility services). This means that \$1,886.13 of those services must come from sources other than property tax.

CACHE COMMUNITY TAX RATES 2023-24

The following graph indicates Certified Tax Rates published for the year 2022 by the Utah State Tax Commission. We will not know how much our rate for 2023 changes

until after the budget is approved, but are using 2022 figure of .000744 for purposes of this budget.



These community tax rates are the published figures for 2022 from Utah State

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

<u>Municipality</u>	<u>Tax Rate</u>
Lewiston	0.001972
Cornish	*0.001984
Nibley	*0.001536
Richmond	*0.001269
Providence	0.001220
Hyde Park	*0.001204
North Logan	0.001190
Smithfield	0.001162
Mendon	0.001150
Logan	0.001064
Newton	*0.000904
Clarkston	0.000829
***Hyrum City	0.000744
Wellsville	0.000725
Paradise	*0.000708
Millville	*0.000663
River Heights	0.000564
Amalga	0.000519
Trenton	0.000473
Lewiston	0.001972

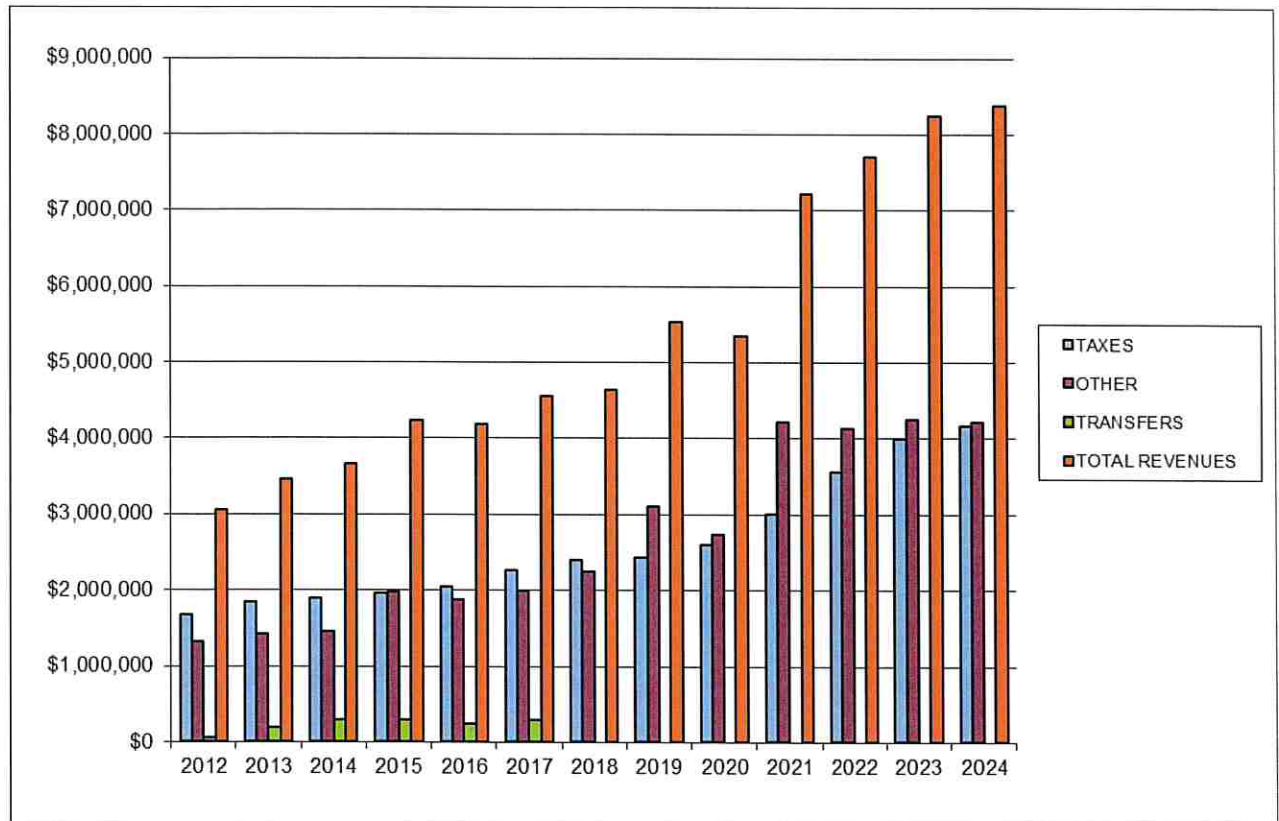
*The rates for these cities include cemetery district taxes.

HYRUM CITY CORPORATION

GENERAL FUND REVENUES



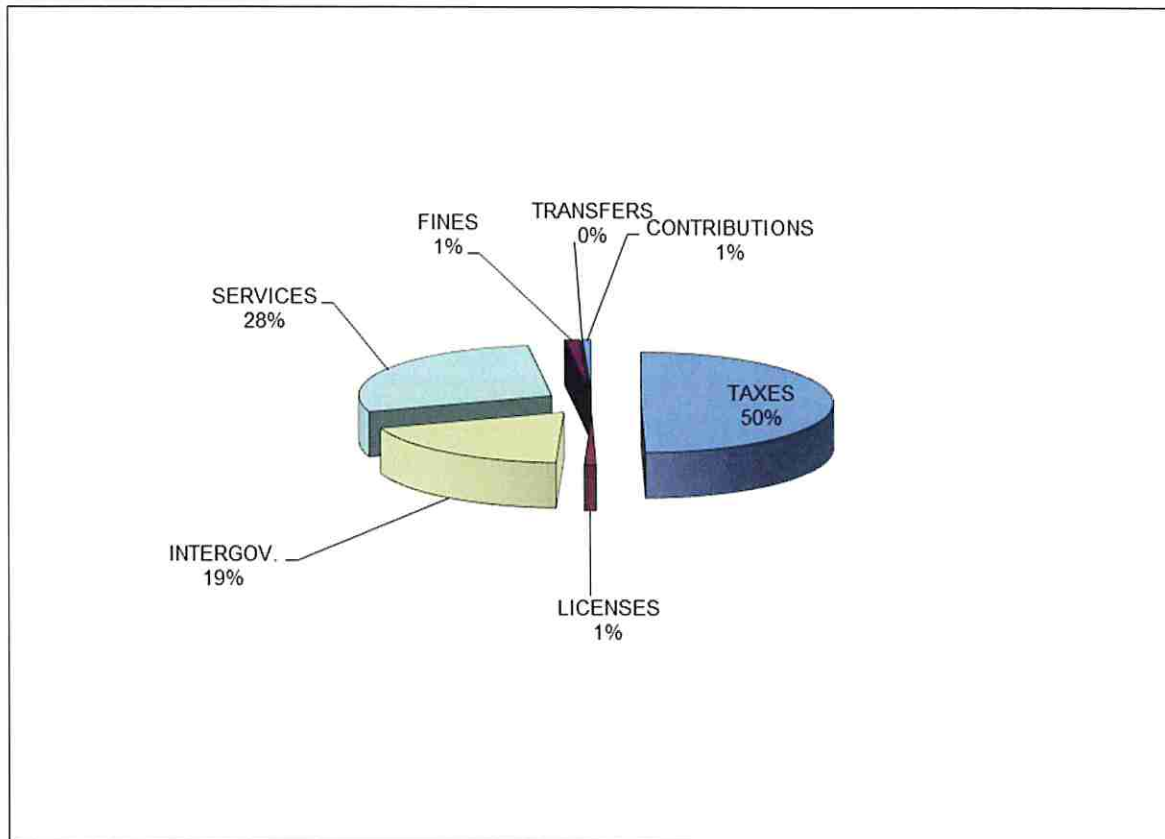
GENERAL FUND REVENUES 2023-24



This chart tracks total General Fund revenue compared with taxes, transfers, and other revenues. Revenues budgeted for 2023-24 are 10.13% more than those budgeted in 2022-23. No Transfer is budgeted for 2023-24 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.

GENERAL FUND BUDGET 2023-24 REVENUE PERCENTAGES



Taxes remain the largest source of General Fund revenue for 2023-24. 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.

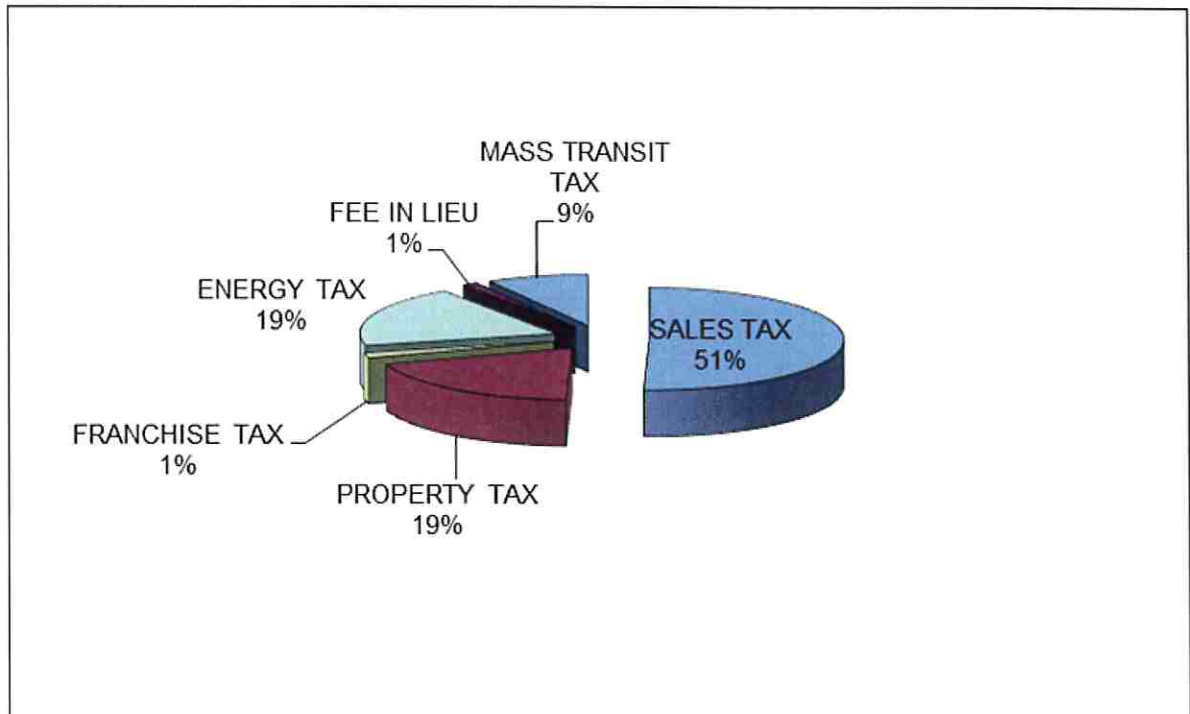
Transfers are dollars moved from one fund to another and no transfer is budgeted for 2023-24. A transfer is proposed on the expenditure side from

the General Fund to the Electric Fund and The Capital Projects Fund.

Intergovernmental Funds this year include, \$755,000 B&C and additional road funds from the State. State and federal Grants this year are budgeted include \$6,000 CLEFT grant, \$23,000 population RAPZ, \$150,000 RAPZ for Parks, \$267,000 COG 900 West, \$250,000 COG 900 West, \$90,000 for a brush truck and \$54,000 from other grants.

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

TAX REVENUES BY SOURCE 2023-24



Tax dollars projected for 2023-24 supply 44% of General Fund revenues.

Sales tax continues to be the largest source of tax revenue, contributing 51% of total tax dollars. Sales Tax has increased the last few year with JBS and Kilgore being annexed.

Energy tax projections make up 19% of the tax revenue and increased due to energy prices, last year they made up 15%. Property tax revenues are 19% down from 20% last year.

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
2023-24
REVENUES

CODE	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 6 MONTH TOTAL	2023 EST TOTAL	2024 PROPOSED BUDGET	PERCENT OF CHANGE
3110	Property taxes - current	557,855	608,426	670,204	716,350	547,421	720,660	790,000	10.28%
3115	Fee in lieu	45,059	46,354	48,014	50,000	20,004	47,363	50,000	0.00%
3120	Property taxes - delinquent	6,543	6,129	7,479	15,000	1,178	7,191	15,000	0.00%
3130	General sales taxes	1,285,754	1,550,838	1,877,716	1,800,000	1,030,414	2,062,414	2,100,000	16.67%
3140	Franchise taxes	54,524	52,775	41,922	55,000	15,110	52,526	55,000	0.00%
3145	Energy sales & use tax	441,300	465,425	603,956	510,000	326,940	777,808	800,000	56.86%
3150	Mass Transit Tax	207,340	279,086	310,823	310,000	164,813	325,448	350,000	12.90%
3210	Business licenses	17,619	17,792	20,723	17,000	7,486	23,327	23,000	35.29%
3221	Building permits	112,438	115,521	101,890	50,000	37,258	84,081	50,000	0.00%
3225	Animal licenses	9,669	10,882	10,063	11,000	1,345	10,499	11,000	0.00%
3340	State, County & Federal grants	119,136	294,065	302,356	605,000	392,613	645,327	840,000	38.84%
3341	CARES Act		720,793						
3342	ARPA			510,032		510,032	510,032		
3356	Class C Road allotment	487,825	578,803	642,566	600,000	264,680	692,927	755,000	25.83%
3358	State liquor allotment								
3370	County fire grant	15,743							
3413	Zoning & subdivision fees	27,185	214,780	131,526	50,000	46,321	83,680	50,000	0.00%
3415	Sale of maps & publications	197	85	56	1,000	28	57	1,000	0.00%
3422	Special protective services	119,731	118,520	134,368	120,000	123,570	150,092	140,000	16.67%
3440	Solid waste collection	788,323	892,580	983,739	1,000,000	514,070	1,032,984	1,090,000	9.00%
3441	Emergency Medical Services		99,588	178,812	200,000	94,525	189,630	200,000	0.00%
3455	Animal control fees	2,785	1,751	3,099	3,000	1,225	2,015	3,000	0.00%
3473	Recreation	15,241	15,429	15,649	20,000	3,543	16,950	20,000	0.00%
3474	Community Progress activities	4,229			2,000			2,000	0.00%
3475	Youth Council activities	2,107	1,491	2,886	3,000	1,778	3,292	3,000	0.00%
3476	Library use fees	49,480	48,388	51,768	55,000	3,117	52,646	55,000	0.00%
3477	Road impact fees	188,518	99,712	88,806	77,900	24,928	46,740	46,800	-39.92%
3479	Parks impact fees	434,532	456,702	396,843	221,700	93,114	243,870	177,400	-19.98%
3480	Cemetery	53,050	60,510	80,350	60,000	34,050	74,800	80,000	33.33%
3490	Miscellaneous	79,020	238,197	32,822	100,000	13,324	22,527	100,000	0.00%
3510	Court fines	102,266	103,792	109,175	100,000	42,902	101,317	100,000	0.00%
3512	Library fines	4,345	2,348	5,086	6,500	2,420	5,335	6,500	0.00%
3513	Parking tickets	325	130	525	400	240	810	400	0.00%
3610	Interest earnings	35,770	11,282	20,049	20,300	29,320	96,280	148,800	633.00%
3620	Building & facility rents	30,183	34,723	53,006	30,000	18,563	64,798	60,000	100.00%
3622	Library room rental			20	100		10	100	0.00%
3640	Sale of Fixed Assets		11,753	162,300	35,000		4,500	35,000	0.00%
3650	Sale of materials & supplies	11,152	3,440	15,924	10,000	12,368	14,420	10,000	0.00%
3651	Sale of library materials	1,660	1,160	2,613	1,000	929	1,732	1,000	0.00%
3652	Library copy & laminating fees	1,011	679	1,172	2,000	785	1,673	2,000	0.00%
3830	Contributions - utility								
3870	Contributions - private Senior Citizens	6,257	1,295	7,786	10,000	2,250	9,163	10,000	0.00%
3871	Contributions - sr. citizen trips	1,111	710	134	10,000	422	710	10,000	0.00%
3872	Contribution - Library			2,205	2,000	2,999	5,070	2,000	0.00%
3874	Contributions - Elite Hall	833		200	10,000		5,100	10,000	0.00%
3875	Contributions - Museum	15,292	9,333	63,459	20,000	16,660	39,199	20,000	0.00%
3876	Contributions - Misc.	3,361	44,865	3,572	7,000	903	3,535	7,000	0.00%
3891	Trans from desig funds (FD)				30,500		11,614	32,000	4.92%
3893	Trans from gen fund unapp				659,282			115,400	-82.50%
Total General Fund Revenues		5,338,769	7,220,132	7,695,694	7,607,032	4,403,648	8,244,152	8,377,400	10.13%

GENERAL FUND REVENUES 2023-24

ACCOUNT TITLE	2023 BUDGET	2023 PROJECTED REVENUES	2024 PROPOSED BUDGET	BUDGET NOTES
Property Taxes - Current	675,000	720,660	790,000	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. JBS and Kilgore are Annexed and have increased the overall property tax.
Fee in Lieu – Motor Vehicles	50,000	47,363	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	7,191	15,000	Revenues from delinquent property tax collections.
Sales Taxes	1,800,000	2,082,414	2,100,000	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	52,526	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	510,000	777,808	800,000	The budgeted amount is based on projected amounts for 2022-23. Energy is higher and so this tax is also increased. PPAC is also increasing this line item.
Mass Transit Tax	310,000	325,448	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	17,000	23,327	23,000	Included in this line item is Landlords and regular business licenses.
Building Permits	50,000	84,081	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. 2023-24 estimates are based on construction of 80 new dwelling units located throughout the community.
Animal Licenses	11,000	10,499	11,000	Dog license fees remained constant. \$12 spayed or neutered \$22 for unaltered and \$5 late fee.
State, Federal, County Grants	605,000	645,327	840,000	This includes \$6,000 CLEFT grant, \$23,000 population RAPZ, \$150,000 RAPZ for Parks, \$267,000 COG 900 West, \$250,000 COG 900 West, \$90,000 for a brush truck and \$54,000 from other grants.
CARES Act				CARES Act was Federal funding that helps with any COVID-19 budget shortfalls.
ARPA		510,032		ARPA funds will be transferred and expended in the Sewer fund and Irrigation fund respectively.
Class C Road Allotment	600,000	692,927	755,000	This money is used to fix and repair roads. Additional money was approved with the new County transportation sales tax.
Zoning & Subdivision Fees	50,000	83,680	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 fund.

ACCOUNT TITLE	2023 BUDGET	2023 PROJECTED REVENUES	2024 PROPOSED BUDGET	BUDGET NOTES
Sale of Maps & Publications	1,000	57	1,000	Based on average sales during the past several years. This includes the sale of the history book.
Special Protective Services	120,000	150,092	140,000	This figure represents annual contracts for fire coverage with Nibley and Millville at \$12.00 per capita. It also includes reimbursement for fire protection to County areas and Forest Service ground.
Solid Waste Collection	1,000,000	1,032,984	1,090,000	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 April. Recycling adds a mandatory \$3 to each bill, however green waste containers remain optional. Waste Management was selected after a bidding process as the new provider and rates will be looked at.
Emergency Medical Services	200,000	189,630	200,000	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 \$4.12.
Animal Control Fees	3,000	2,015	3,000	These are fees charged for impounded animals, boarding, stray pen, sale of animals, etc. generated by the Animal Control Department. 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.
Recreation	20,000	16,950	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	3,292	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	52,646	55,000	Includes 2022-23 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 \$43 to \$44 in 2023-24.
Road Impact Fees	77,900	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	221,700	243,870	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	60,000	74,800	80,000	Includes charges for the purchase of cemetery lots and opening/closing of graves. Prices were increased March 2, 2023.

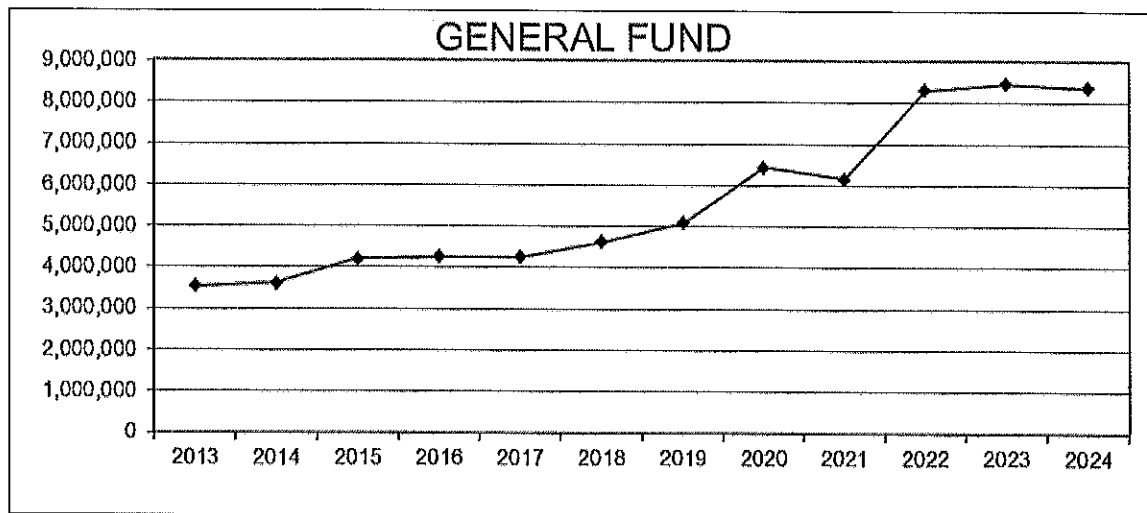
ACCOUNT TITLE	2023 BUDGET	2023 PROJECTED REVENUES	2024 PROPOSED BUDGET	BUDGET NOTES
Miscellaneous	100,000	22,527	100,000	Miscellaneous revenues include copy fees, sale of materials, publications, etc. This budget amount is based on amounts received during the last several years.
Court Fines	100,000	101,317	100,000	Revenues have increased due Nibley and Mendon coming to Hyrum.
Library Fines	6,500	5,335	6,500	Library fines are projected to remain constant during 2023-24.
Parking Tickets	400	810	400	Parking citation revenue have slowly decreased the last few years.
Interest Earned	20,300	96,280	148,800	Interest rates are currently at 4.8008 % for funds invested at the PTIF. The rates have increased significantly due to the Federal Reserve increasing rates and the amount in reserves.
Building & Facility Rents	30,000	64,798	60,000	Includes rental fees from the Civic Center, Elite Hall and canyon areas.
Library room rental	100	10	100	This room is rented sporadically, \$100 has been budgeted for 2023-24.
Sale of Fixed Assets	35,000	4,500	35,000	Based on sales of items declared surplus by the City Council. This Includes \$8,000 for the sale of an old roller from the Roads and \$27,000 for surplus property.
Sale of Materials & Supplies	10,000	14,420	10,000	These funds are received primarily from sales of craft items and quilts at the Senior Center.
Sale of Library Materials	1,000	1,732	1,000	This revenue source comes from reimbursement for lost library items, outdated library materials, and book fairs.
Library copy and laminating fees	2,000	1,673	2,000	This revenue source is for copies and laminating at the library for the public.
Contributions – Utilities	0	0	0	The 2023-24 budget is proposing a transfer from the electric utility.
Contributions – Private	10,000	9,163	10,000	This budget includes contributions for lunches at the Senior Citizen Center.
Contributions – Sr. Center Trips	10,000	710	10,000	The Senior Center likes to take trips this is to offset the cost.
Contributions – New Library	2,000	5,070	2,000	This was previously in the library trust fund.
Contributions – Elite Hall	10,000	5,100	10,000	This fund is to track money for the Elite Hall.
Contributions – Museum	20,000	39,199	20,000	This Fund is set up to track Museum donations. The Museum is asking for donations for exhibit development.
Contributions – Misc.	7,000	3,535	7,000	This Fund is set up for Misc. donations.
Transfer from designated funds	30,500	11,614	32,000	This is revenue to offset money spent from departments designated funds. \$10,500 is for Senior Center, \$11,500 library, and \$10,000 for the Museum exhibit development.
Transfer from general fund un appropriated	659,282	0	115,400	This line item is used to balance the budget if needed.
Total General Fund Revenues	7,607,032	8,244,152	8,377,400	

HYRUM CITY CORPORATION

GENERAL FUND EXPENDITURES



GENERAL FUND EXPENDITURES 2023-24



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

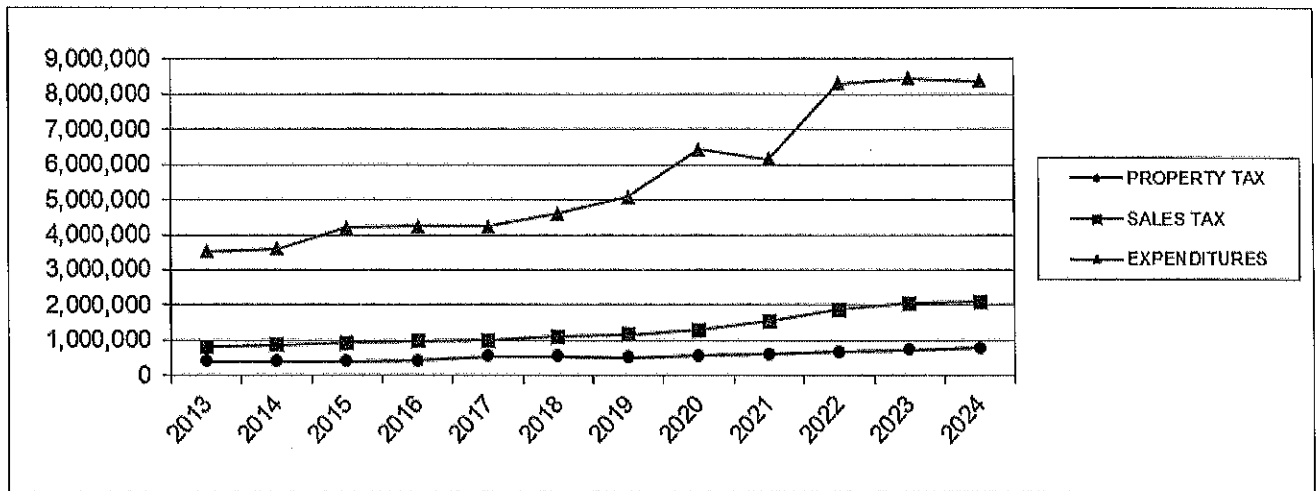
Increases are primarily for capital projects started and completed during these years.

In the years since 2008, the General Fund has made annual contributions to both the Capital Projects and Debt Service Funds; \$1,500,000 is proposed for 2022-23 for the Capital Projects Fund for Blacksmith Fork Park and

West Park. The library bond was paid off in January 2017 ending the need for the Debt Service Fund. \$500,000 transfer to the electric department is being proposed in 2023-24 and ARPA funds \$510,032 in 2021-22 for Sewer and \$510,032 in 2022-23 for Irrigation.

The largest expenditures included in this year's budget are road rebuild and slurry seal including 900 West Road rebuild; A new shop in roads.

PROPERTY & SALES TAXES COMPARED WITH EXPENDITURES 2023-24



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 2020 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%. No tax increase is proposed at this time.

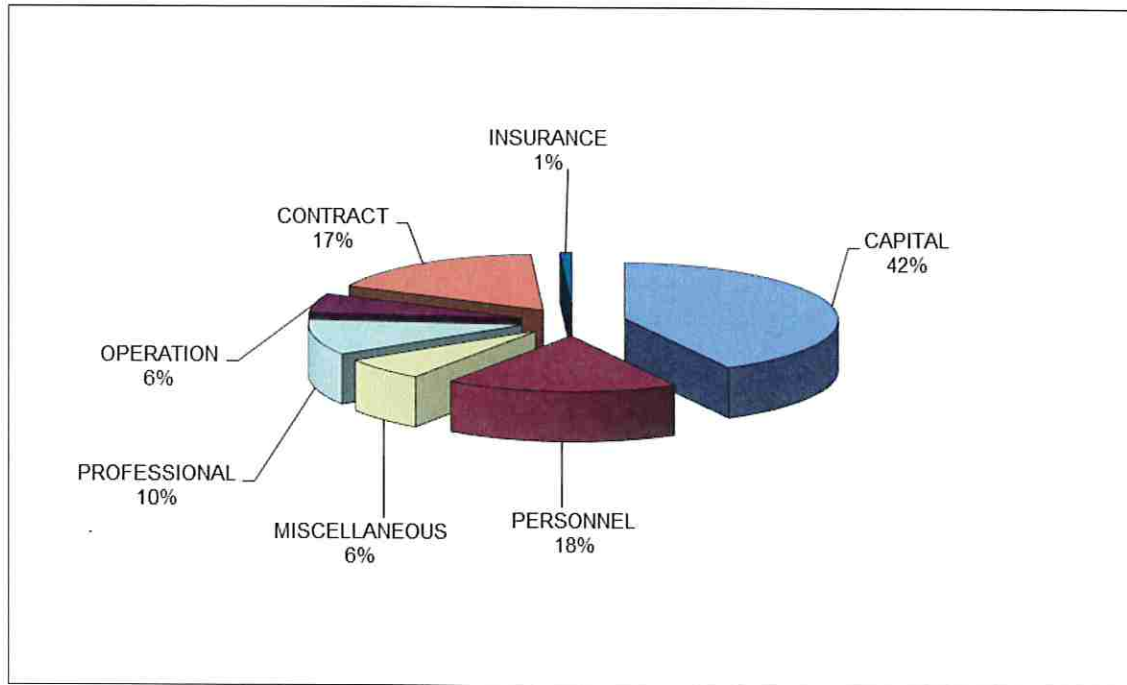
Sales tax revenue have also fluctuated during the last 11 years fluctuating between 19.99% of sales

tax compared to expenditures in 2020 and 25.07% in 2024. Sales tax increased from 2010-13 due to Ruby pipeline.

The spike in expenditures is due to CARES act money and transfer to capital projects and enterprise funds. Also the Elite Hall restoration.

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 2023-24 EXPENDITURE PERCENTAGES

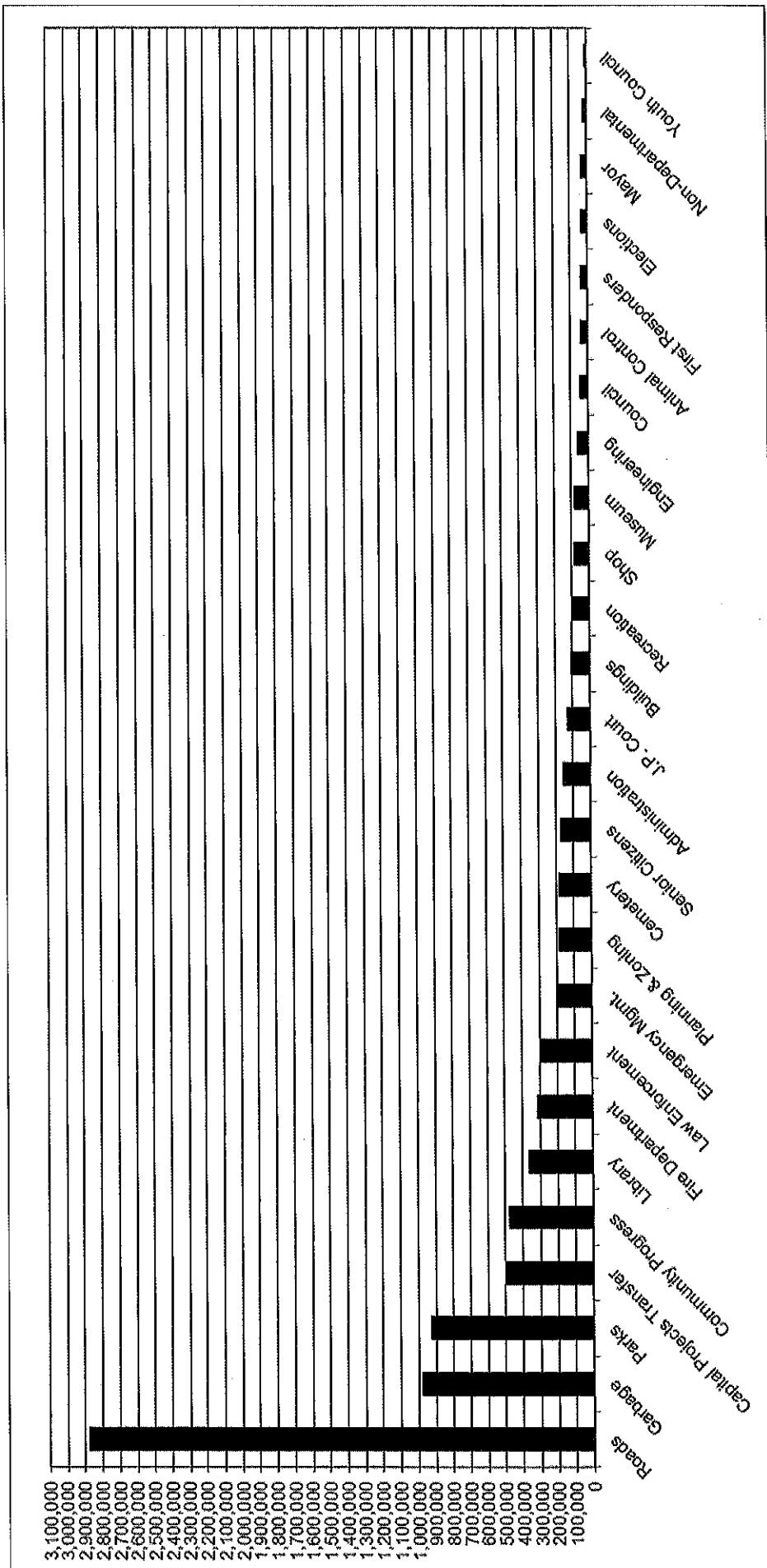


Capital is the largest expense in 2023-24; The Debt service is no longer needed because the library bond was payed off January 2017. Contract includes law enforcement coverage, solid waste and newly added EMS contract.

Capital expenditures this year total \$3,511,600 and include:

- Gen Gov. Buildings - A rock wall/redo of the sidewalk at the City Office \$28,000; Covered Park at the City Office \$10,000.
- EMS- Equipment updates\$5,000.
- EMT- Equipment updates \$5,000.
- Fire- A new brush truck \$90,000.
- Roads- \$520,000 For a new public works shop; a trade in of a roller (\$81,000-\$8,000) \$73,000; a snow plow and sander \$16,000; a snowplow for the loader \$30,000; a new loader \$200,000; slurry seal \$155,100; road rebuilds \$315,000; rebuild dirt roads with tailings \$112,000; and \$800,000 for 900 West (Hwy 165-700 North) rebuild and widening.
- Shop- New forklift \$50,000.
- Parks- Includes a mega tower playground for Salt Hollow Park \$91,000; a new sprinkler system for Salt Hollow Park \$190,000; a rock wall around the Salt Hollow pond \$40,000; design plans for sprinkler system at the dog park \$10,000; pipe to finish ditch at Salt Hollow park \$9,000; a new truck \$68,000; a Tarco windy series leaf box \$20,000; a new air compressor \$40,000; ice and water machine for shop \$7,000; attachments for field groomer (aerator and spreader) \$8,000.
- Recreation- Field prep spring start up \$20,000; Abi laser kit for Abi field groomer \$7,500.
- Museum- New Exhibits \$10,000.
- Senior Center- A new front door \$10,500.
- Library- \$7,000 to update furniture in the teen zone; and \$4,500 for additional shelving in the teen area.
- Cemetery- Capital includes a survey for cemetery expansion \$50,000 and two tracked snow blowers \$10,000.
- Electric- Transfer to Electric Funds to finish some capital projects \$500,000.

**GENERAL FUND BUDGET
BY DEPARTMENT - 2023-24**



HYRUM CITY GENERAL FUND
2023-24
BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 6 MONTH TOTAL	2023 EST TOTAL	2024 PROPOSED BUDGET	PERCENT OF CHANGE
4110	Council	31,269	34,805	38,648	43,900	20,214	39,418	44,050	0.34%
4120	J.P. Court	70,348	96,425	138,919	123,300	59,121	117,896	126,750	2.80%
4130	Mayor	21,132	23,085	28,933	29,800	23,250	29,526	29,850	0.17%
4140	Administration	165,282	155,880	172,135	189,200	90,870	196,450	153,800	-18.71%
4150	Non-Departmental	12,473	10,521	13,851	18,200	11,757	15,514	18,200	0.00%
4160	General Buildings	174,577	64,212	308,447	256,000	235,277	264,222	102,300	-60.04%
4170	Election	2,638	1,595	339	1,500		350	30,000	1900.00%
4180	Planning & Zoning	48,043	65,133	73,528	88,350	32,579	79,414	184,600	108.94%
4210	Law Enforcement	282,564	246,035	295,379	295,500	147,627	295,254	295,500	0.00%
4212	Emergency Management Services	21,083	72,315	131,753	144,950	79,920	158,236	202,950	40.01%
4215	First Responders	39,086	34,049	83,120	48,450	18,405	24,458	40,450	-16.51%
4220	Fire Department	110,070	97,108	223,244	151,600	75,263	116,731	311,500	105.47%
4253	Animal Control	40,006	37,432	39,058	41,710	20,313	36,463	41,610	-0.24%
4410	Roads	1,161,479	1,033,649	959,180	2,635,000	1,202,598	1,653,928	2,872,800	9.02%
4420	Solid Waste	733,976	819,834	901,399	910,000	466,078	934,795	976,000	7.25%
4440	Shop	23,231	25,536	29,879	83,700	16,147	34,989	85,050	1.61%
4510	Parks	555,824	541,973	586,579	789,300	376,184	711,007	925,400	17.24%
4550	Engineering	13,254	29,099	68,474	38,550	20,997	44,033	61,250	58.88%
4561	Recreation	27,413	28,643	33,676	52,500	4,059	37,529	101,350	93.05%
4562	Museum	77,055	65,874	119,822	76,000	49,457	90,993	79,500	4.61%
4563	Youth Council	4,819	2,512	7,185	10,550	3,195	8,397	10,550	0.00%
4564	Senior Citizens	112,697	85,264	112,890	149,400	58,780	122,614	167,500	12.12%
4580	Library	281,464	297,288	354,405	334,050	209,894	387,353	360,400	7.89%
4590	Cemetery	68,057	63,391	162,828	160,090	103,881	601,384	181,590	13.43%
4620	Community Progress	354,798	1,230,629	422,851	425,400	168,306	454,514	474,450	11.53%
4700	Contribution-Debt Service								
4800	Contribution-Capital Project	2,000,000	1,000,000	1,000,000			1,500,000		#DIV/0!
4900	Transfer to Enterprise Funds			510,032	510,032		510,032		
5000	Transfer to Electric Fund			1,500,000				500,000	
Total GF Expenditures		6,432,638	6,162,287	8,316,554	7,607,032	3,494,172	8,465,500	8,377,400	10.13%
Surplus		(1,093,869)	1,057,845	(620,860)	0	909,476	(221,348)	0	
Totals		5,338,769	7,220,132	7,695,694	7,607,032	4,403,648	8,244,152	8,377,400	10.13%

**HYRUM CITY GENERAL FUND
2023-24
CITY COUNCIL**

Current Councilmembers with their terms are:

	<u>From</u>	<u>To</u>
Stephen G. Adams	1-1-20	1-1-24
Jared L. Clawson	1-1-22	1-1-26
Paul C. James	1-1-22	1-1-26
Vicky McCombs	1-1-20	1-1-24
Craig L. Rasmussen	1-1-20	1-1-24

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.

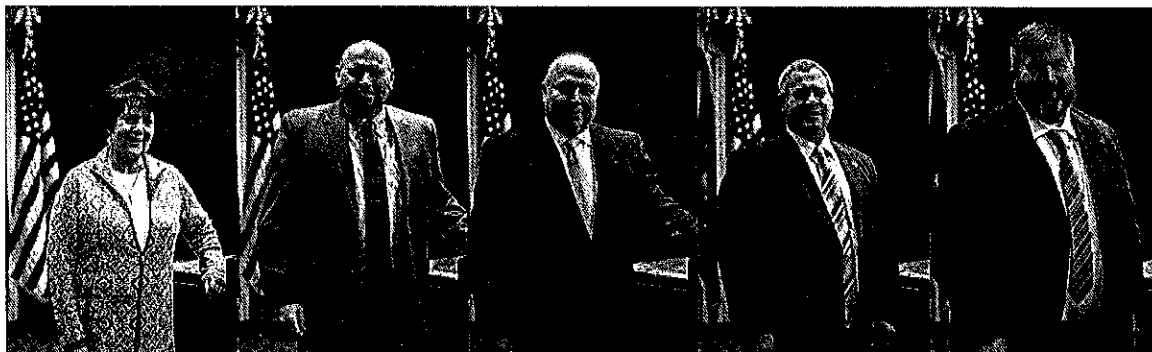
PERSONNEL: This budget proposes no salary increase.

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		2020	2021	2022	2023	2023	2023	2024	PERCENT
4110	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salaries & wages	24,000	30,000	30,000	30,000	15,000	30,000	30,000	0.00%
130	Employee benefits	2,432	3,004	2,941	3,300	1,148	2,945	3,300	0.00%
230	Travel & meetings	3,674	1,660	5,082	10,000	3,662	5,969	10,000	0.00%
510	Insurance	328	342	292	300	404	404	450	50.00%
610	Miscellaneous	835	(201)	333	300		100	300	0.00%
Total Council		31,269	34,805	38,648	43,900	20,214	39,418	44,050	0.34%



HYRUM CITY GENERAL FUND

2023-24

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 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. 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 1,560 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.

OPERATION AND MAINTENANCE: The 2023-24 budget is based on 2022-23 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		2020	2021	2022	2023	2023	2023	2024	PERCENT
4120	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salaries & wages	50,367	70,854	99,667	89,500	44,456	88,912	89,300	-0.22%
115	Overtime			6	100		5	100	0.00%
130	Employee benefits	13,400	18,995	26,229	22,600	10,825	18,041	23,200	2.65%
210	Books, subs & memberships	692	782	634	700	119	119	700	0.00%
230	Travel & training	1,141		1,708	4,000	837	3,279	4,000	0.00%
240	Office supplies & expense	1,140	1,603	2,222	1,500	574	1,559	1,500	0.00%
250	Equipment supplies & maint	1,545	1,142	1,676	1,400	247	1,060	1,400	0.00%
280	Telephone	480	470	480	1,000	240	480	1,000	0.00%
310	Attorney fees								
510	Insurance	656	683	583	700	807	807	850	21.43%
610	Miscellaneous supplies			312					
620	Witness, jury & bailiff fees	927	1,896	5,402	1,800	1,016	3,634	4,700	161.11%
740	Equipment								
Total J.P. Court		70,348	96,425	138,919	123,300	59,121	117,896	126,750	2.80%

HYRUM CITY GENERAL FUND
2023-24
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.

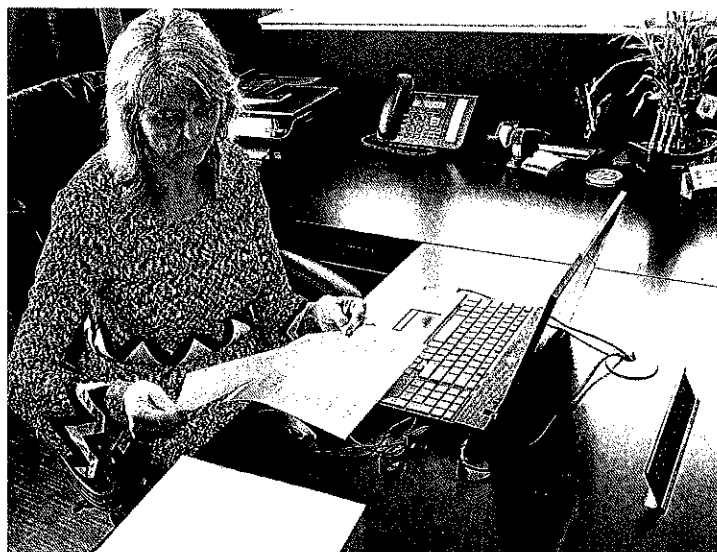
PERSONNEL: The proposed budget includes no salary increase just an adj for a phone allowance. An adjustment was made in 2021-22.

RELATED REVENUES: None

OPERATION AND MAINTENANCE: The 2023-24 budget is based on 2022-23 projections.

BUDGET EXPENSE APPROPRIATIONS

CODE		2020	2021	2022	2023	2023	2023	2024	PERCENT
4130	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salaries & wages	12,000	18,075	18,300	18,400	18,734	21,175	18,400	0.00%
130	Employee benefits	2,606	3,195	3,155	5,600	2,233	2,876	5,600	0.00%
210	Books, subs & memberships	350	150	350	500	350	350	500	0.00%
230	Travel & meetings	5,208	1,263	6,188	4,500	1,685	4,801	4,500	0.00%
240	Office supplies & expense	111	32		100	35	44	100	0.00%
280	Telephone	409	52						
510	Insurance	173	180	153	200	213	213	250	25.00%
610	Miscellaneous	275	138	787	500		67	500	0.00%
Total Mayor		21,132	23,085	28,933	29,800	23,250	29,526	29,850	0.17%



**HYRUM CITY GENERAL FUND
2023-24
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 15%, and three receptionists are charged one

at 25%, one at 30%, and one at 10% 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. Also Included in this account is \$32,000 for Attorney fees for Court appointed Attorneys.

OPERATION AND MAINTENANCE: The 2023-24 budget is based on 2022-23 projections and changes to personnel distributions.

CAPITAL: There are no capital requests for 2023-24.

BUDGET EXPENSE APPROPRIATIONS

CODE		2020	2021	2022	2023	2023	2023	PERCENT
4140	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	OF
						TOTAL	TOTAL	CHANGE
110	Employee salaries & wages	83,410	83,592	80,265	91,800	46,130	97,349	-23.64%
115	Overtime	4,691	633	617	3,000	736	1,302	0.00%
130	Employee Benefits	29,217	25,764	37,052	40,400	19,817	43,240	-34.65%
210	Books, subs & memberships	1,234	1,079	1,591	1,000	335	855	0.00%
220	Public notices	517		133	1,000	147	281	0.00%
230	Travel & training	1,799	16	27	2,500	800	1,021	0.00%
240	Office supplies & expense	3,383	3,172	6,571	5,000	1,690	6,416	0.00%
250	Equipment supplies & maint	3,482	7,084	5,790	4,500	1,854	4,604	0.00%
280	Telephone	1,596	1,667	2,032	2,000	1,046	2,010	0.00%
285	Internet service				1,000			0.00%
310	Professional services/Attorney Fees	34,338	31,056	36,378	35,000	15,847	36,575	0.00%
510	Insurance & bonds	1,458	1,518	1,296	1,500	1,794	1,794	20.00%
610	Miscellaneous	157	299	383	500	674	1,003	0.00%
740	Equipment							
Total Administration		165,282	155,880	172,135	189,200	90,870	196,450	-18.71%



HYRUM CITY GENERAL FUND
2023-24
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.

RELATED REVENUES: None

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.

BUDGET EXPENSE APPROPRIATIONS

CODE		2020	2021	2022	2023	2023	2023	2024	PERCENT
4150	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
210	Memberships	4,062	4,062	5,320	5,000	4,902	5,902	5,000	0.00%
220	Public notices	3,184	1,350	3,422	8,000	1,855	4,612	8,000	0.00%
310	Professional services	5,100	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
510	Insurance & bonds	127	109	109	200			200	0.00%
	Total Non-Departmental	12,473	10,521	13,851	18,200	11,757	15,514	18,200	0.00%



**HYRUM CITY GENERAL FUND
2023-24
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. In 2019 \$125,000 RAPZ grant was awarded for Elite Hall Exterior Masonry Rehabilitation and is included in 2022-23 Grants. An additional RAPZ application was awarded in 2022 for \$100,000.

PERSONNEL: Current staffing includes one part-time custodian responsible for the Civic

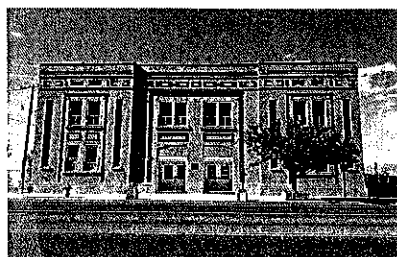
Center; options for contracting out cleaning the Civic Center are being looked at; one part time custodian for the Elite Hall and two office staff one at 5% and one at 20%. The office staff provides scheduling of all buildings and park areas that are now offered online.

OPERATION AND MAINTENANCE: The 2023-24 budget is based on 2022-23 projections.

CAPITAL: During 2022-23 Major work on the Elite Hall restoration including exterior brick and a new front entry way was completed. Capital requested in 2023-24 includes redoing the rock wall around the city office \$20,000; redo of sidewalk and gutter along rock wall \$17,000; covered parking at The City Office \$10,000.

BUDGET EXPENSE APPROPRIATIONS

CODE		2020	2021	2022	2023	2023	2024	PERCENT
4160	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST PROPOSED BUDGET	OF CHANGE
110	Employee salaries & wages	8,748	4,922	5,152	13,900	6,481	13,291	13,900 0.00%
130	Employee benefits	2,019	1,054	2,221	4,800	2,268	4,265	4,900 2.08%
250	Equipment supplies & maint	1,078	714	217	2,000	1,634	1,812	2,000 0.00%
260	Bldg & grnds supplies & maint	15,851	24,999	11,688	13,000	10,784	26,041	20,000 53.85%
261	CVC/Elite hall cleaning							
270	Utilities	5,614	3,822	6,557	13,000	1,202	5,553	13,000 0.00%
280	Telephone							
510	Insurance	9,099	1,951	19,490	6,800	7,949	7,949	8,000 17.65%
610	Miscellaneous supplies	300		677	1,000	85	437	1,000 0.00%
620	Miscellaneous services	975	50	1,850	1,500			1,500 0.00%
720	Building Improvements	130,893		260,595	200,000	204,874	204,874	38,000 -81.00%
740	Equipment		26,700					
Total General Buildings		174,577	64,212	308,447	256,000	235,277	264,222	102,300 -60.04%



**HYRUM CITY GENERAL FUND
2023-24
ELECTIONS**

This department funds the cost of municipal elections. The next municipal election will be held November 2023.

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

OPERATION AND MAINTENANCE No primary election was held in 2019 and 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.

BUDGET EXPENSE APPROPRIATIONS

CODE		2020	2021	2022	2023	2023	2023	2024	PERCENT
4170	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
220	Public notices	363	702	339	500		350	500	0.00%
240	Election supplies	1,675	893		500			26,000	5100.00%
620	Election services	600			500			3,500	600.00%
	Total Election	2,638	1,595	339	1,500	0	350	30,000	1900.00%



HYRUM CITY GENERAL FUND
2023-24
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.

During 2022-23 the Planning Commission was very busy with all the new subdivisions.

RELATED REVENUES: Zoning and subdivision fees are charges assessed for conditional use applications, subdivision plat approval, and construction inspection fees. This year's revenues increased significantly

due to all the subdivisions being approved. A CIB grant of \$50,000 will be sought for plan updates.

PERSONNEL: This department currently requires the services of The City Administrator (10%), a Zoning Administrator (10%), a part-time Nuisance officer (75%) and two part-time secretary one at (10%) and one at (15%).

OPERATION AND MAINTENANCE: Expenditures for 2023-24 are based on 2022-23 levels. With the exception of the 310 account that increased due to an update to the general plan and master plans.

BUDGET EXPENSE APPROPRIATIONS

CODE		2020	2021	2022	2023	2023	2024	PERCENT
4180	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST PROPOSED BUDGET	OF CHANGE
110	Employee salary & wages	24,794	38,299	39,938	48,600	21,346	44,930	46,500 -4.32%
115	Overtime	234			200			200 0.00%
130	Employee benefits	9,630	14,299	14,969	17,700	7,970	16,046	14,500 -18.08%
220	Public notices	1,030	42	33	1,000	35	35	1,000 0.00%
230	Travel & training	393	139	1,312	1,500	1,249	1,278	2,500 66.67%
240	Office supplies & expense	434	127	153	200	29	147	200 0.00%
250	Equipment supplies & maint	2,106	2,201	2,835	1,000	574	2,823	1,200 20.00%
280	Telephone	534	750	586	600	319	639	800 33.33%
310	Professional services	8,346	8,712	13,220	17,000	390	12,849	117,000 588.24%
510	Insurance	542	564	482	550	667	667	700 27.27%
610	Miscellaneous							
Total Planning Commission		48,043	65,133	73,528	88,350	32,579	79,414	184,600 108.94%



HYRUM CITY GENERAL FUND
2023-24
LAW ENFORCEMENT

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

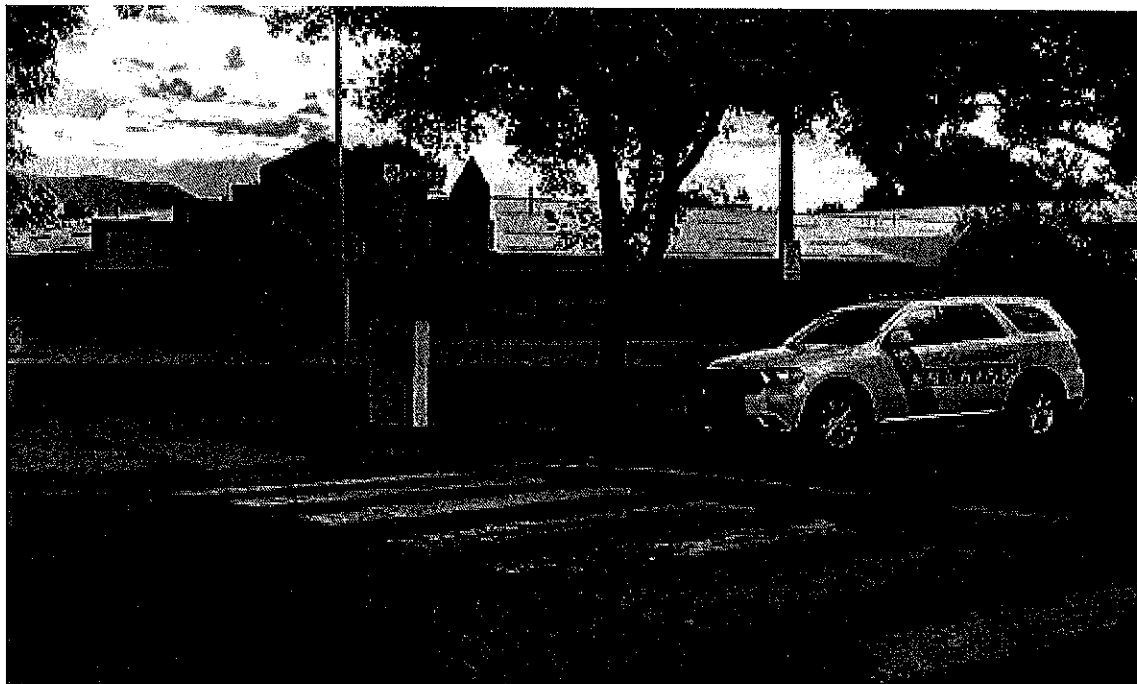
RELATED REVENUES: Liquor Patrol funds from the State of Utah are now distributed Directly to Cache County Sheriff's, annually in December. Revenues are based on the population, convictions, number of liquor outlets, and the county population. The State

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.

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 2023-24.

BUDGET EXPENSE APPROPRIATIONS

CODE		2020	2021	2022	2023	2023	2023	2024	PERCENT
4210	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
310	Contract services	282,564	246,035	295,379	295,500	147,627	295,254	295,500	0.00%
311	Liquor patrol								
	Total Law Enforcement	282,564	246,035	295,379	295,500	147,627	295,254	295,500	0.00%



HYRUM CITY GENERAL FUND
2023-24
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 are looking to make 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 \$4.12 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: 2023-24 expenditures are based on 2022-23 levels.

CAPITAL: The 2023-24 budget is requesting \$5,000 for equipment.

BUDGET EXPENSE APPROPRIATIONS

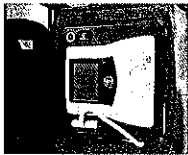
CODE		2020	2021	2022	2023	2023	2023	2024	PERCENT
4212	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Salary & Wages	5,124	5,124	5,124	5,600	854	854	5,600	0.00%
130	Employee Benefits	407	403	402	700	65	65	700	0.00%
220	Public Notices				100			100	0.00%
230	Travel & training	2,402	1,495	635	1,000	547	697	1,000	0.00%
240	Office supplies & expense				200			200	0.00%
250	Equipment supplies & maint	386	3,440	2,135	2,000	792	1,430	2,000	0.00%
310	Professional Services		61,680	123,360	130,000	77,528	155,056	188,000	44.62%
510	Insurance	109	114	97	150	134	134	150	0.00%
610	Miscellaneous	51	0		200			200	0.00%
740	Equipment	12,605	59		5,000			5,000	0.00%
Total		21,084	72,315	131,753	144,950	79,920	158,236	202,950	40.01%



HYRUM CITY GENERAL FUND 2023-24 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,

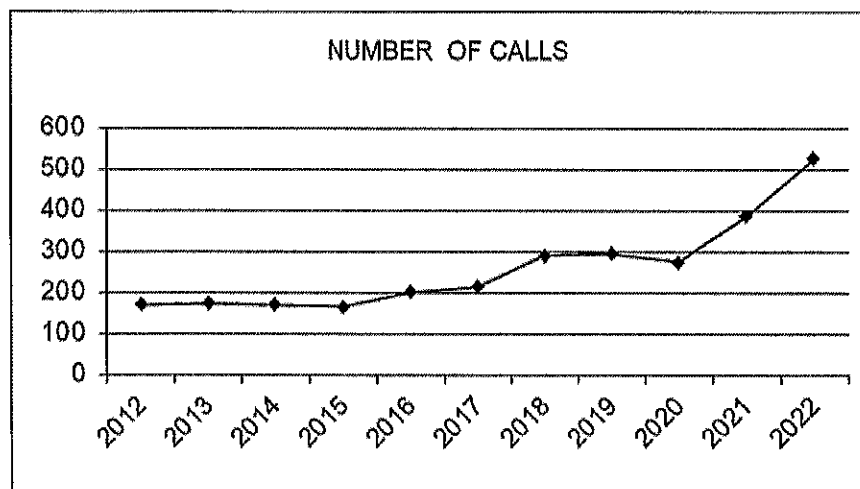
Engine 80 City Library, two in the linemen trucks and Sewer Plant.

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 2023-24.

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total number of calls:	166	201	215	291	295	275	386	527



**HYRUM CITY GENERAL FUND
2023-24
FIRST RESPONDERS (CONTINUED)**

BUDGET EXPENSE APPROPRIATIONS

CODE		2020	2021	2022	2023	2023	2023	2024	PERCENT
4215	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
110	Employee salary & wages	19,476	19,496	16,850	19,600	7,758	7,758	12,000	-38.78%
130	Employee benefits	1,976	2,229	2,115	2,300	593	593	1,300	-43.48%
210	Books, subs & memberships	80	150	575	200		545	200	0.00%
230	Travel & training	4,264	3,752	3,238	10,300	5,074	9,668	10,300	0.00%
240	Office supplies & expense			156	150		50	150	0.00%
250	Equipment supplies & maint	8,558	3,603	6,692	6,000	1,041	1,834	6,000	0.00%
280	Telephone	1,043	825	639	1,200	180	180	1,200	0.00%
310	Professional services	790	255	21	300	190	211	300	0.00%
510	Insurance	2,899	3,020	2,577	3,000	3,569	3,569	3,600	20.00%
610	Miscellaneous			500	400		50	400	0.00%
740	Equipment		719	49,757	5,000			5,000	0.00%
Total First Responders		39,086	34,049	83,120	48,450	18,405	24,458	40,450	-16.51%



HYRUM CITY GENERAL FUND 2023-24 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 Kendall Christensen 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.

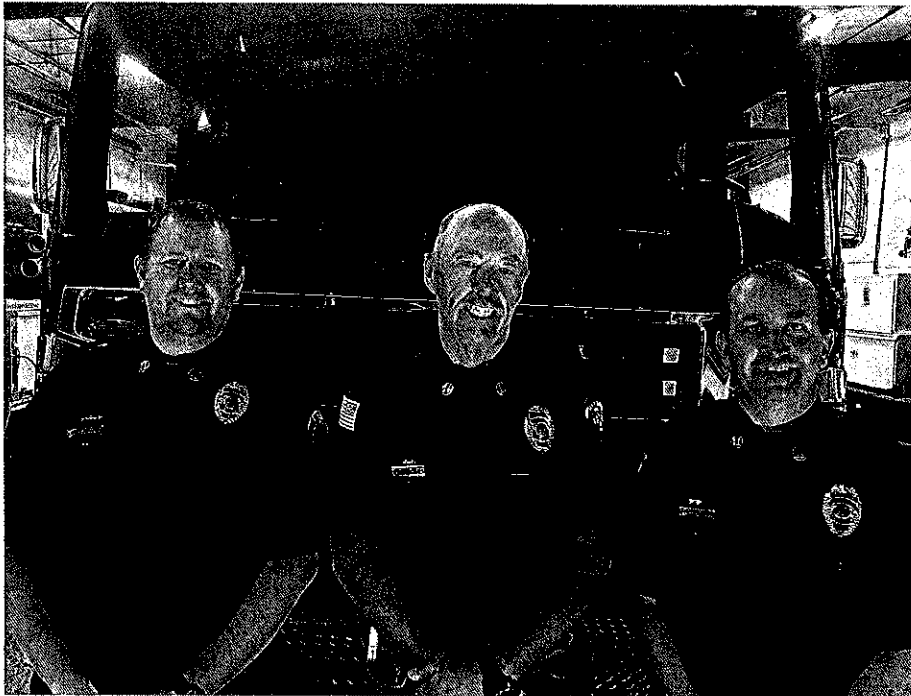
Based on a population estimate of 10,036 Hyrum residents will pay approximately \$22.07 per capita for fire protection. This includes contracting out two full-time County employees to respond to calls during the day. A

rate adjustment is being looked out for Nibley and Millville that will be billed at \$12.00 in 2023-24 as per the agreement.

PERSONNEL: There are currently 36 trained volunteer firemen in Hyrum's department.

CAPITAL: The 2023-24 budget is requesting \$90,000 to purchase a Brush truck.

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 go to a new ladder truck that will be purchased out of capital projects. Donations from JBS and the county will also be used to purchase this truck.



**HYRUM CITY GENERAL FUND
2023-24
FIRE DEPARTMENT (CONTINUED)**

BUDGET EXPENSE APPROPRIATIONS

CODE		2020	2021	2022	2023	2023	2023	2024	PERCENT
4220	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
110	Employee salaries & wages	51,108	36,788	37,733	74,100	34,722	38,134	40,000	-46.02%
130	Employee benefits	6,040	4,844	4,484	8,900	2,656	2,917	7,800	-12.36%
210	Books, subs & memberships	200	920	118	1,000		178	1,000	0.00%
220	Public notices								
230	Travel & training	5,181	3,358	10,415	10,000	306	12,205	10,000	0.00%
240	Office supplies & expense	39	66	11	500	547	547	500	0.00%
250	Equipment supplies & maint	19,103	29,280	34,951	25,000	14,953	29,906	25,000	0.00%
260	Building maintenance	1,449	1,109	3,730	2,500	315	3,183	2,500	0.00%
270	Utilities	5,060	3,511	5,272	5,000	2,907	9,196	9,000	80.00%
280	Telephone	2,848	2,615	2,484	2,500	1,494	2,794	2,500	0.00%
285	Internet service				1,600			1,600	0.00%
310	Professional services		179	190	1,000		185	103,000	10200.00%
510	Insurance	14,924	14,406	12,295	15,000	17,026	17,026	17,100	14.00%
610	Miscellaneous	1,528	32	261	1,500	337	460	1,500	0.00%
720	Building improvements								
740	Equipment	2,590		111,299	3,000			90,000	2900.00%
Total Fire Department		110,070	97,108	223,243	151,600	75,263	116,731	311,500	105.47%



HYRUM CITY GENERAL FUND 2023-24 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 2022, 136 citations were issued; 74 dogs were impounded, of which 58 were returned to their owners; 16 dogs were sold; and 0 dogs were euthanized.

RELATED REVENUES: Animal violation citations are reported as part of court fines. From July 2022 to March 2023, impound, stray, and board fees totaled \$1,315 Dog license sales for the same period totaled \$9,183 for a total of \$10,498 or 26% of the total proposed budget for 2023-24.

PERSONNEL: The Animal Control Department is staffed by two part-time officers, who respond on a per-call basis to animal complaints and also patrol each day.

The 2023-24 budget provides for 1,100 hours of patrol, recordkeeping, and other activities related to the operation of the department.

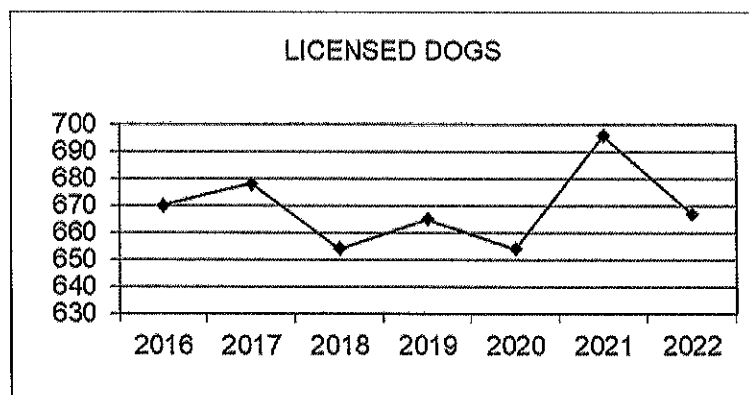
OPERATION AND MAINTENANCE: Professional services provides boarding of impounded dogs, and euthanization services. The Blacksmith Fork Veterinary Clinic houses stray dogs and takes care of euthanization. Cache County Sheriff's Office finished a county intake facility for dogs to be housed. This will take 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 unsplayed 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.

2022 CALENDAR YEAR

	LICENSED DOGS	LICENSE FEES
2020	654	10,204
2021	696	10,722
2022	667	10,244



HYRUM CITY GENERAL FUND
2023-24
ANIMAL CONTROL (CONTINUED)

BUDGET EXPENSE APPROPRIATIONS

CODE		2020	2021	2022	2023	2023	2023	2024	PERCENT
4253	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salaries & wages	28,389	28,133	29,555	29,000	15,294	25,795	28,400	-2.07%
130	Employee benefits	2,826	2,792	2,850	2,800	1,152	2,595	2,800	0.00%
210	Memberships				80			80	0.00%
220	Public notices				100			100	0.00%
230	Travel & training	3,061	3,070	3,271	3,500	1,486	3,479	3,500	0.00%
250	Equipment supplies & maint	324	577	261	500	4	308	1,000	100.00%
280	Telephone	480	480	480	1,000	240	480	1,000	0.00%
310	Professional services	4,451	1,889	2,214	3,500	1,565	3,234	3,500	0.00%
480	Special departmental supplies	185	189	169	350	215	215	350	0.00%
510	Insurance	290	302	258	390	357	357	390	0.00%
610	Miscellaneous								
620	Miscellaneous services				490			490	0.00%
740	Equipment								
Total Animal Control		40,006	37,432	39,058	41,710	20,313	36,463	41,610	-0.24%



HYRUM CITY GENERAL FUND 2023-24 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 \$755,000 for 2023-24. 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 Grant was awarded for the 300 South Sidewalk and was completed.

PERSONNEL: Personnel are charged to the Road Department as follows: one at 30%, six

at 25%, one at 50%, one crossing guard and a new Public Utility Director at 5%. All overtime accumulated during winter snow removal is charged to roads and this is budgeted at \$10,000 for 2022-23. Included is one additional employee for 2022-23 budget at 25%.

CAPITAL: In 2022-23 Road rebuilds include: 100 North (200-Center); 100 North (200-600 East); 200 East (100-300 North); 100 South (200-300 East); 100 South (500-600 East); 700 East (200-100 South); 255 South (1300-1400 East; and 1350 East (25-Hyrum Blvd.). 300 South (400 East-Center) sidewalk was completed.

The 2023-24 budget requests include: \$520,000 For a new public works shop; a trade in of a roller (\$81,000-\$8,000) \$73,000; a snow plow and sander \$16,000; a snowplow for the loader \$30,000; a new loader \$200,000; \$235,000 for sidewalk grinding/leveling and additional sidewalks these two are in the 480 account; slurry seal \$155,100; road rebuilds \$315,000; rebuild dirt roads with tailings \$112,000; and \$800,000 for 900 West (Hwy 165-700 North) rebuild and widening.



HYRUM CITY GENERAL FUND
2023-24
ROADS (CONTINUED)

BUDGET EXPENSE APPROPRIATIONS

CODE		2020	2021	2022	2023	2023	2023	2024	PERCENT
4410	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
110	Employee salaries & wages	78,405	93,550	82,125	116,100	45,421	91,314	139,300	19.98%
115	Overtime	10,303	9,218	3,066	10,000	3,300	14,625	10,000	0.00%
120	Seasonal/temporary employees	6,951	6,562	4,963	6,200	4,830	8,673	9,000	45.16%
130	Employee benefits	45,133	44,959	33,821	60,500	18,963	62,973	56,300	-6.94%
230	Travel & training			511	2,000	129	129	2,000	0.00%
240	Office supplies & expense				100		25	100	0.00%
250	Equipment supplies & maint	37,787	28,351	30,029	30,000	13,355	57,956	30,000	0.00%
260	Bldg & grounds sup & maint	1,445	605	1,465	5,000	660	1,785	5,000	0.00%
270	Utilities				500				-100.00%
280	Telephone	594	425	387	800	239	583	800	0.00%
310	Professional services		3,993	435	2,500		368	2,500	0.00%
410	Road construction & maint	28,462	11,549	23,750	35,000	41,381	63,897	50,000	42.86%
450	Public safety supplies	55,210	39,062	25,974	40,000	23,082	55,100	50,000	25.00%
480	Sidewalk construction & maint	12,266	49,044	49,223	235,000	213,420	232,530	235,000	0.00%
481	Street tree maintenance	5,462	6,360	27,873	25,000	16,887	24,467	30,000	20.00%
482	Curb & gutter const & maint		16,169	4,498	20,000	2,298	19,298	20,000	0.00%
510	Insurance	9,044	9,420	8,696	9,500	11,132	11,132	11,200	17.89%
610	Miscellaneous supplies	439	224	200	500		47	500	0.00%
620	Miscellaneous services				100				-100.00%
720	Buildings							520,000	
740	Equipment	226,161	14,530	173,620	130,200	66,952	66,952	319,000	145.01%
750	Other improvements	643,817	699,628	488,544	1,906,000	740,549	942,074	1,382,100	-27.49%
Total Roads		1,161,479	1,033,649	959,180	2,635,000	1,202,598	1,653,928	2,872,800	9.02%



HYRUM CITY GENERAL FUND
2023-24
SOLID WASTE COLLECTION

Hyrum City currently contracts with Logan Environmental for solid waste collection and disposal. The City charges five percent above the rates set by Cache County to help pay for the costs of billing and collection plus \$1 per service per month for the annual spring clean-up costs. Making the price for a 90 gallon with recycling \$21.11 and a 60 gallon with recycling \$18.75. The cost for those who choose to have an individual green waste can is an additional \$5 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 2022-23 are approximately \$1,032,984. This includes the regular garbage cans which are emptied weekly, the blue recycling cans which are emptied every other week. With the change in provider, rates will be looked at and may go up.

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		2020	2021	2022	2023	2023	2023	2024	PERCENT
4420	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
240	Office supplies & expense	66	99	35	3,000	150	185	3,000	0.00%
310	Contract services	727,359	813,262	894,553	900,000	465,928	927,710	965,000	7.22%
311	Community clean-up	6,551	6,473	6,811	7,000		6,900	8,000	14.29%
	Total Solid Waste	733,976	819,834	901,399	910,000	466,078	934,795	976,000	7.25%



HYRUM CITY GENERAL FUND
2023-24
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.

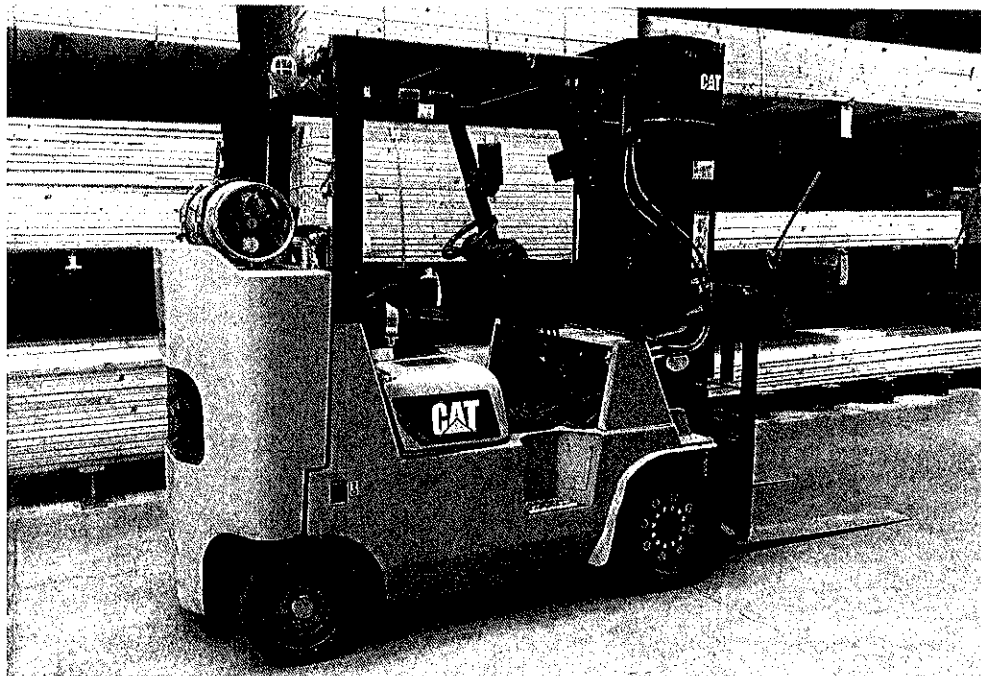
OPERATION AND MAINTENANCE: The 2023-24 shop budget are based on 2022-23 levels.

PERSONNEL: The Shop is staffed by two full time employee one at 20% and another at 5%.

CAPITAL: Includes a new forklift \$50,000.

BUDGET EXPENSE APPROPRIATIONS

CODE		2020	2021	2022	2023	2023	2023	2024	PERCENT
4440	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salaries & wages	10,581	11,077	11,490	12,700	6,409	12,348	13,700	7.87%
115	Overtime			128	100			100	0.00%
130	Employee benefits	6,062	6,609	7,014	8,700	3,913	8,077	9,000	3.45%
250	Equipment supplies & maint	5,391	5,474	10,061	10,000	4,143	12,845	10,000	0.00%
280	Telephone			69	600	38	75	600	0.00%
480	Special dept. supplies	768	1,929	735	1,000	1,076	1,076	1,000	0.00%
510	Insurance	429	447	382	500	528	528	550	10.00%
610	Miscellaneous				100	40	40	100	0.00%
740	Equipment				50,000			50,000	0.00%
	Total Shop	23,231	25,536	29,879	83,700	16,147	34,989	85,050	1.61%



HYRUM CITY GENERAL FUND 2023-24 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 that is in the construction stage 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 2022-23 the Parks Department added numerous pickleball courts; a new rodeo grounds shop; and continuous work at Blacksmith Fork Park.

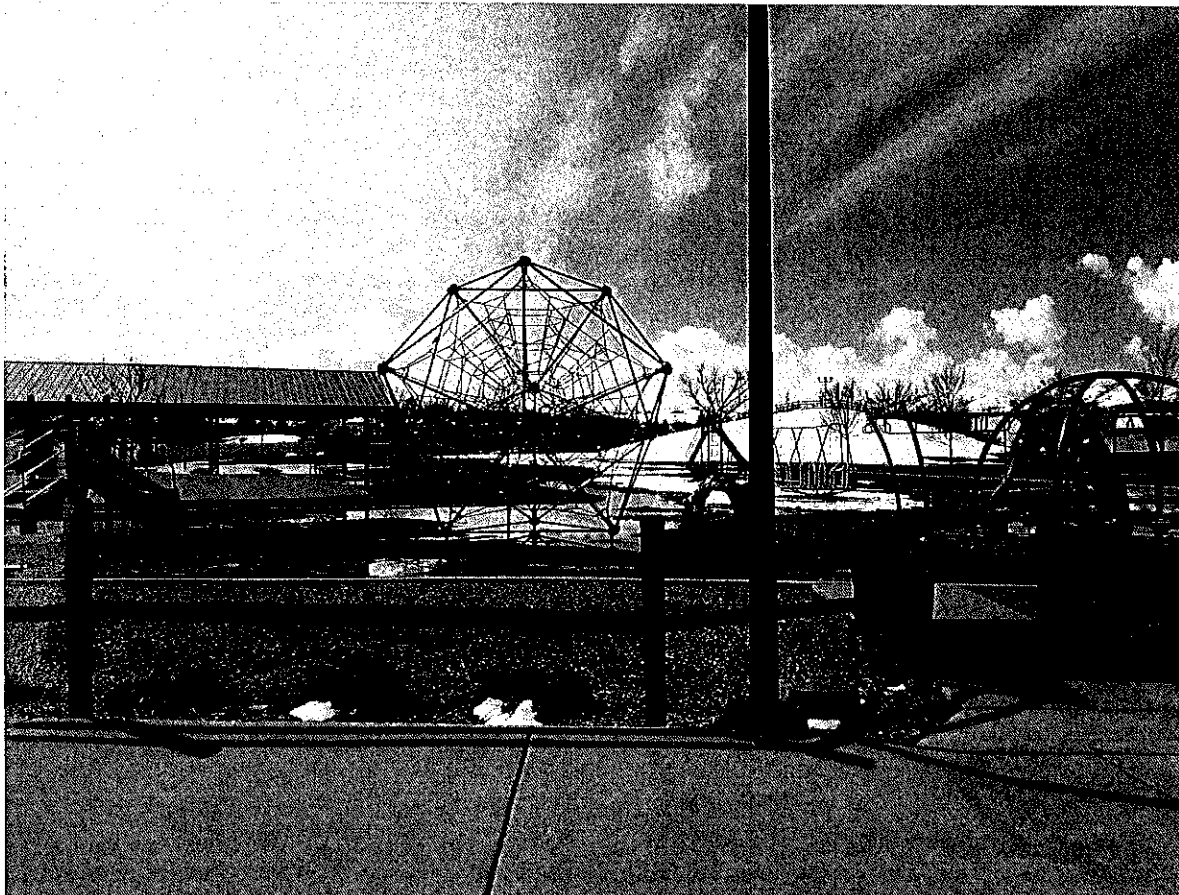
RELATED REVENUES: Park impact fees are currently \$2,217 and are being collected on each new residential construction. These fees are used to purchase and develop new park areas like Blacksmith Fork Park.

Blacksmith Fork Park will now be moved to Capital Projects Fund starting in 2020-21.

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 2023-24 are based on 2022-23 levels.

CAPITAL: Includes a mega tower playground for Salt Hollow Park \$91,000; a new sprinkler system for Salt Hollow Park \$190,000; a rock wall around the Salt Hollow pond \$40,000; design plans for sprinkler system at the dog park \$10,000; pipe to finish ditch at Salt Hollow park \$9,000; a new truck \$68,000; a Tarco windy series leaf box \$20,000; a new air compressor \$40,000; ice and water machine for shop \$7,000; attachments for field groomer (aerator and spreader) \$8,000.



HYRUM CITY GENERAL FUND
2023-24
PARKS (CONTINUED)

BUDGET EXPENSE APPROPRIATIONS

CODE		2020	2021	2022	2023	2023	2023	PERCENT
4510	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	OF CHANGE
110	Employee salaries & wages	117,507	117,099	127,654	138,700	72,102	136,664	11.25%
115	Overtime	3,200	4,320	6,323	2,800	3,029	11,766	10.71%
120	Seasonal/temporary employees	36,374	26,049	41,559	50,000	33,871	50,445	0.00%
130	Employee benefits	72,863	69,640	80,349	86,100	42,249	87,232	3.37%
230	Travel & training				300		300	0.00%
250	Equipment supplies & maint	19,982	16,633	22,158	20,000	12,810	30,340	18.50%
252	Clothing and PPC						1,300	
260	Bldg & grnds supplies & maint	50,563	91,855	68,647	60,000	26,141	55,609	0.00%
280	Telephone	1,085	1,071	939	1,200	469	939	0.00%
310	Professional services	18,227	18,907	29,111	40,000	14,635	28,130	25.00%
510	Insurance	6,942	7,230	7,081	7,300	8,545	8,545	17.81%
610	Miscellaneous supplies	56	16	165	400	188	188	0.00%
620	Miscellaneous services				500		25	0.00%
720	Buildings			63,823	20,000	20,146	20,146	-100.00%
730	Park improvements	130,749	86,266	52,810	200,000	33,242	132,708	70.00%
731	Blacksmith park	91,418						
740	Equipment	6,858	102,887	85,960	162,000	108,757	148,270	-11.73%
Total Parks		555,824	541,973	586,579	789,300	376,184	711,007	17.24%



**HYRUM CITY GENERAL FUND
2023-24
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 2022-23 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

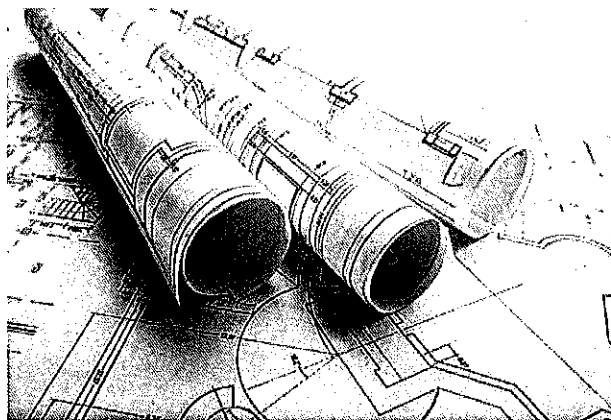
infrastructure. These charges help offset the cost of providing inspections, plan review, etc.

PERSONNEL: The City Administrator is charged (10%) to this department, the new City Engineer (10%) and a New Public Utility Director at (15%).

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		2020	2021	2022	2023	2023	2023	2024	PERCENT
4550	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salary & wages	5,338	17,153	17,956	19,600	10,086	21,588	31,400	60.20%
130	Employee benefits	2,718	7,912	8,295	9,500	4,423	9,704	9,500	0.00%
210	Book subs & membership							1,500	
230	Travel & meetings	1,697	1,638	1,689	1,500	265	1,583	1,500	0.00%
240	Office supplies & expense	148		28	100	203	203	100	0.00%
250	Equipment supplies & maint	1,635	412	3,245	800	4,210	6,349	10,000	1150.00%
280	Telephone	534	750	853	700	319	638	700	0.00%
310	Professional services				5,000		2,477	5,000	0.00%
510	Insurance	1,184	1,234	1,053	1,300	1,491	1,491	1,500	15.38%
610	Miscellaneous				50			50	0.00%
740	Equipment			35,355					
Total Engineering		13,254	29,099	68,474	38,550	20,997	44,033	61,250	58.88%



HYRUM CITY GENERAL FUND 2023-24 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.

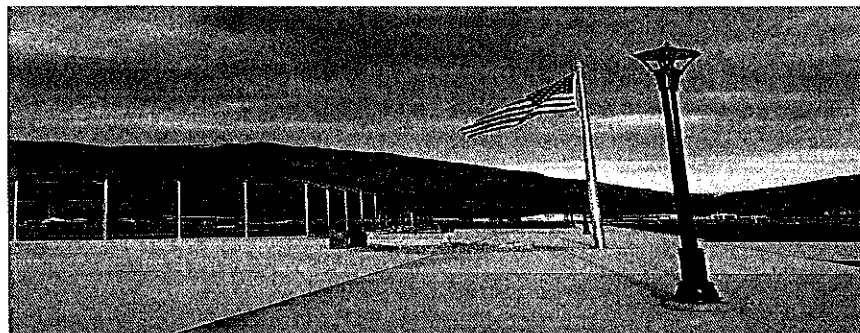
PERSONNEL: Steve Webb is our sports director running both the boys and girls ball programs. He organizes the teams and coordinates games and expenses with other communities (Wellsville, Paradise, Nibley, Millville, and Mendon).

OPERATION AND MAINTENANCE: Field preparation supplies cover the cost of pumice (diamond dust) and lime to prepare the fields for ballgames.

CAPITAL: Capital projects for 2022-23 include an ABI laser kit for ABI field groomer \$7,500. Also included in the 481field prep includes pumice \$10,000 and field prep for spring start up \$20,000.

BUDGET EXPENSE APPROPRIATIONS

CODE		2020	2021	2022	2023	2023	2023	2024	PERCENT
4561	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
120	Seasonal/temporary employees	7,000	7,200	8,300	8,600	1,400	8,400	8,600	0.00%
130	Employee benefits	709	721	814	900	107	783	900	0.00%
220	Public notices				200			200	0.00%
230	Travel								
240	Office supplies & expense				100		25	100	0.00%
250	Equipment supplies & maint	4,082	1,050	3,729	7,000	289	4,018	7,000	0.00%
480	Special departmental supplies	5,135	7,644	14,096	12,950		9,956	12,950	0.00%
481	Field preparation supplies	7,276	4,288	403	9,000		5,242	30,000	233.33%
510	Insurance	1,838	1,915	1,634	1,950	2,263	2,263	2,300	17.95%
609	Tournament/league registrations				1,000			1,000	0.00%
610	Miscellaneous supplies				800			800	0.00%
620	Misc services (ump fees)	1,373	5,825	4,700	10,000		6,842	10,000	0.00%
740	Equipment supplies & maint							27,500	
Total Recreation		27,413	28,643	33,676	52,500	4,059	37,529	101,350	93.05%



HYRUM CITY GENERAL FUND

2023-24

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 - 5:00 PM, 2nd Saturday of each month 10:00 AM - 3:00 PM and by appointment.

In 2022-23 the Museum welcomed new exhibits and awards including: AASLH National Award of Excellence; Utah State History outstanding achievement award; four permit exhibits including Heart of Hyrum; Hyrum's Main Street; opened the print shop with 100 year old operating printing press; and a grant for \$32,00 from the CDC to develop,

print travel, a and STEM exhibit; Science Superheroes.

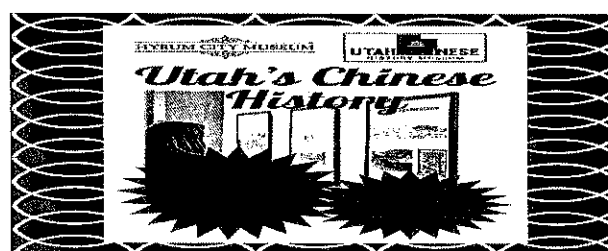
RELATED REVENUES: Museum admission is free of charge although private donations are accepted. Hot Wheels in Hyrum brings in money every year. These donations mostly go for the museum expansion. Also \$10,000 will come from the designated funds to pay for capital improvements.

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

CAPITAL: Capital projects for 2022-23 budget includes \$10,000 for new exhibits.

BUDGET EXPENSE APPROPRIATIONS

CODE		2020	2021	2022	2023	2023	2024	PERCENT
4562	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST PROPOSED BUDGET	OF CHANGE
110	Salary & Wages	42,064	43,723	50,831	48,800	27,635	51,456	51,700 5.94%
130	Employee Benefits	8,371	9,002	10,380	8,900	5,493	10,641	9,400 5.62%
210	Books, subscrip & memberships	599	608	709	600	405	708	600 0.00%
220	Museum promotion	845	871	1,161	600	263	827	600 0.00%
230	Travel	3,123	2,690	8,421	2,500	7,549	12,921	2,500 0.00%
240	Office supplies	653	467	506	500	133	607	500 0.00%
250	Equipment, supplies & maint	538	1,077	1,260	750	571	1,051	750 0.00%
260	Bldg & grnds supp & maint	105	118	120	100	295	295	100 0.00%
280	Telephone	624	624	624	650	312	624	650 0.00%
310	Contract services	378	32	27,666		21	21	
480	Museum artifacts & materials	635	507	1,085	1,000	203	611	1,000 0.00%
510	Insurance	542	565	482	600	668	668	700 16.67%
610	Miscellaneous	1,122	1,567	2,646	1,000	791	3,026	1,000 0.00%
720	Building Improvements	17,456	4,023	13,931	10,000	5,118	7,537	10,000 0.00%
Total Museum		77,055	65,874	119,822	76,000	49,457	90,993	79,500 4.61%



HYRUM CITY GENERAL FUND 2023-24 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 dunking booth, 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 Holiday at Hardware, Dairy Princess Pageant, 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: The decrease in the 230 account is due to Covid-19 not allowing the youth council to do much travel and training. They added the unused funds from 2020-21 to 2021-22 to do a conference for all YC members.

BUDGET EXPENSE APPROPRIATIONS

CODE		2020	2021	2022	2023	2023	2024	PERCENT
4563	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST PROPOSED BUDGET	OF CHANGE
210	Memberships			50	50		50	0.00%
230	Travel & training	3,090	180	1,487	5,000	1,535	2,739	0.00%
250	Equipment & supplies	569			500		25	0.00%
610	Miscellaneous supplies	1,074	2,332	5,648	4,500	1,660	5,508	0.00%
620	Miscellaneous services	86			500		75	0.00%
Total Youth Council		4,819	2,512	7,185	10,550	3,195	8,397	0.00%



HYRUM CITY GENERAL FUND
2023-24
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.

The center is open approximately 247 days a year with about 4,000 people coming through and 8,540 meals served.

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

Yearly events include: a snowflake party in January, a Royalty Pageant, a leprechaun party & program, mother/daughter party, Fourth of July celebration, August summer social, a Thanksgiving feast & program, December holiday boutique and a Christmas dinner & program.

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 2,028 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 other cities.

RELATED REVENUES: The annual craft fair is held the first week in December. The Senior Center also 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 cities newsletters. The Local paper and radio is used also.

OPERATION AND MAINTENANCE: Expenditures for 2023-24 are based on 2022-23 expenditures.

CAPITAL: In 2020-21 the Senior Center completed a digital marquee that helps inform the public of upcoming activities for Seniors and the City. Capital for 2023-24 include a new main front door \$10,500.



HYRUM CITY GENERAL FUND
2023-24
SENIOR CITIZENS (CONTINUED)

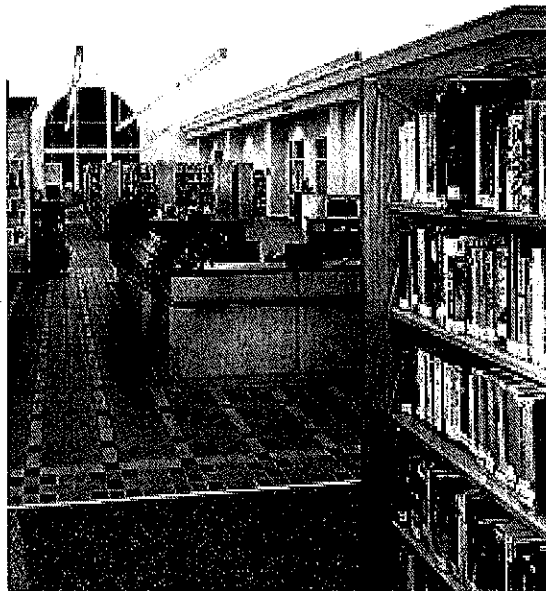
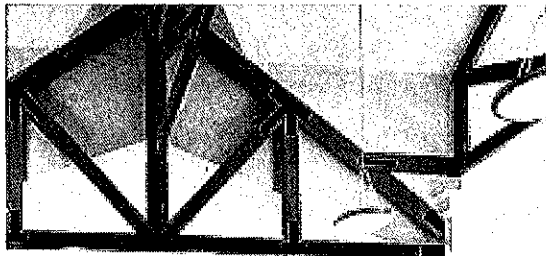
BUDGET EXPENSE APPROPRIATIONS

CODE		2020	2021	2022	2023	2023	2023	2024	PERCENT
4564	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salaries	46,678	37,387	55,430	72,100	30,242	56,662	77,200	7.07%
115	Overtime	540			1,000			1,000	0.00%
130	Employee benefits	11,500	10,442	12,988	16,100	6,256	13,277	16,400	1.86%
220	Public notices		453		200		125	200	0.00%
230	Travel & training	5,182	945	1,477	10,500	755	1,692	10,000	-4.76%
240	Office supplies	22	20	377	500	127	497	500	0.00%
250	Equipment supplies & maint	721	2,212	2,642	6,000	3,398	5,581	6,000	0.00%
260	Bldg & grnds supplies & maint	710	2,428	1,539	2,000	1,463	2,575	2,000	0.00%
270	Utilities	1,877	1,020	1,895	1,500	488	2,223	1,500	0.00%
280	Telephone	1,360	1,420	824	1,000	320	638	1,000	0.00%
285	Internet service	769	1,519	2,354	1,500	1,044	2,993	3,000	100.00%
480	Food Cost	2,794	4,973	6,148	7,000	2,932	4,927	7,000	0.00%
510	Insurance	3,785	3,942	3,365	4,000	4,659	4,659	4,700	17.50%
610	Craft Fair	14,454	16,317	20,091	10,000	6,068	19,590	15,000	50.00%
620	Miscellaneous services	1,759	2,186	1,760	5,500	1,028	2,175	11,500	109.09%
720	Buildings	20,546		2,000	10,500		5,000	10,500	0.00%
740	Equipment								
		112,697	85,264	112,890	149,400	58,780	122,614	167,500	12.12%



HYRUM CITY GENERAL FUND 2023-24 LIBRARY

The Hyrum Library currently serves the cities of Hyrum, Nibley, and Wellsville with 3470 active patrons. 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 47,260 items and has circulated 271,533 items with an average of 22,627 items monthly. Library patrons have placed holds on 13,518 items. The library also provides access to 388,409 e-books, and e-audio titles available for library patrons to download. Of those items, the Hyrum library has circulated 49,321 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 "Oceans of Possibilities", the library held an annual kickoff party where over 800 people were in attendance. 2258 individuals signed up which consisted of 613 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 \$1000.00 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 gives the library a more appealing, and keeps items organized and orderly. The library staff also continues to attend training through the Utah State Library, and watch webinars, and listen to podcasts, which helps bring new ideas and new programs to our community.

Goals set for 2022-23 include:

- Continue to arrange the library to make it more appealing to the patrons that we serve.
- Send staff members to more conferences, webinars, and uplift training.
- Purchase new furnisher for the Teen area, this will enhance goals of the Teen librarian, and create a safe place for teens to hang out, and feel welcome.

HYRUM CITY GENERAL FUND
2023-24
LIBRARY (CONTINUED)

PERSONNEL: The Library is currently staffed by 11 individuals; hours are reported annually and includes: One part-time Library Director at 2028 hours, one Part-time Assistant Library Director at 1560 hours, one part-time Library Assistant at 1560 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 988 hours each, and one Custodian at 624 hours.

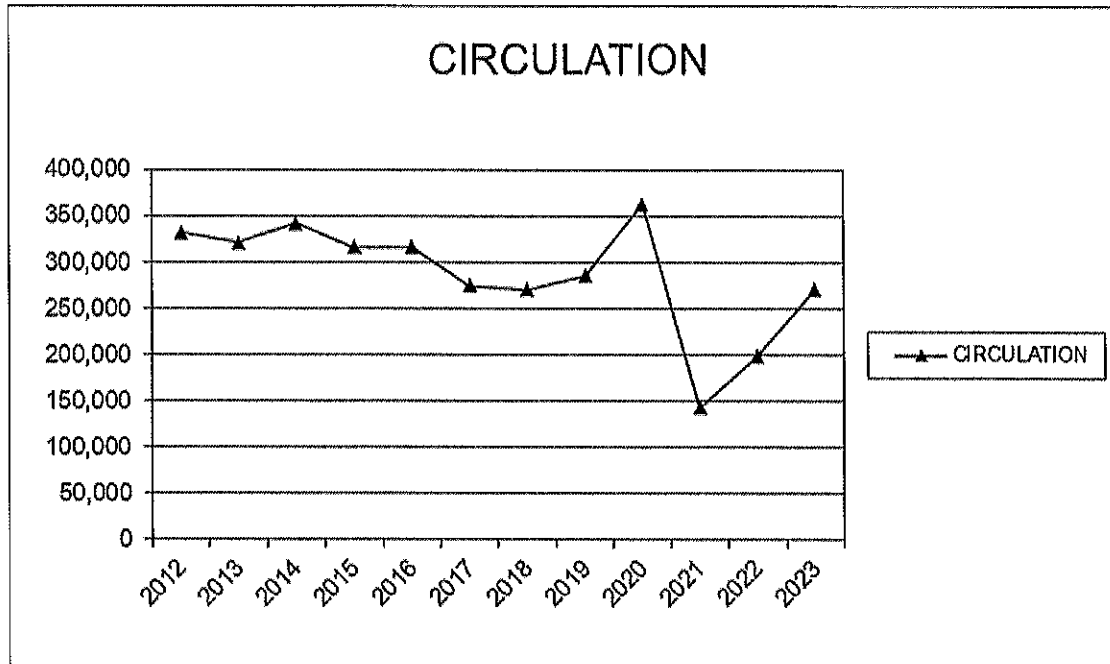
OPERATION AND MAINTENANCE: The 2023-24 budget is based on 2022-23. projections. The Library Trust Fund was done away with in 2016-17 and added into the General Fund.

CAPITAL: Includes \$7,000 to update furniture in the teen zone; and \$4,500 for additional shelving in the teen area.

BUDGET EXPENSE APPROPRIATIONS

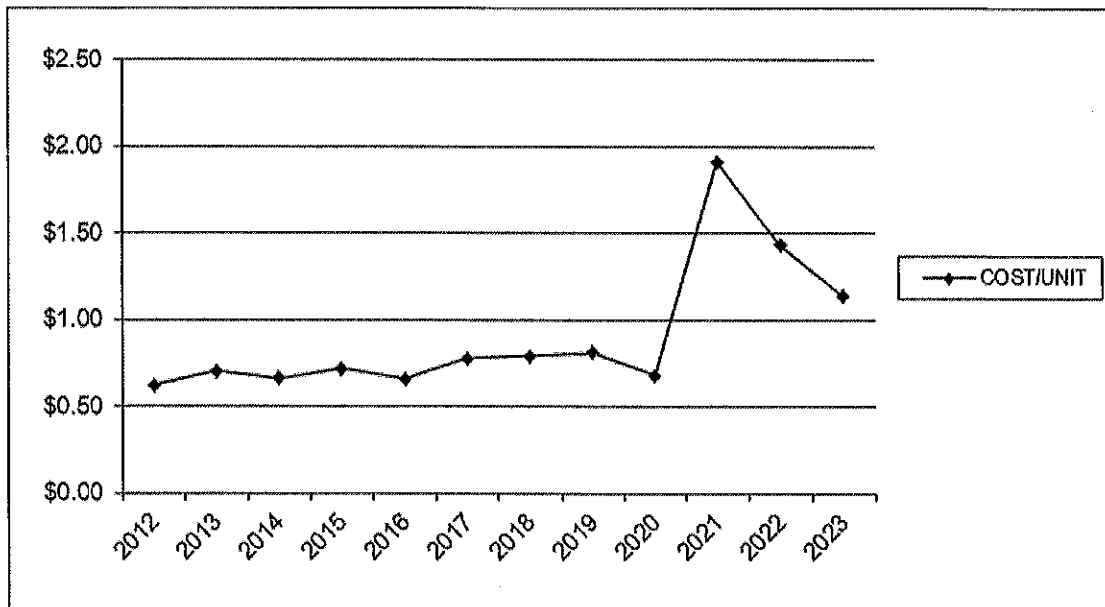
CODE		2020	2021	2022	2023	2023	2023	2024	PERCENT
4580	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
110	Employee salaries & wages	145,707	148,003	184,553	175,000	106,101	209,995	192,500	10.00%
115	Overtime							0	#DIV/0!
130	Employee benefits	25,253	26,211	33,469	39,000	18,431	36,537	39,000	0.00%
210	Books, subs & memberships	1,826	2,604	3,066	2,500	515	1,997	3,000	20.00%
220	Library promotion	4,735	3,099	5,630	8,000	2,778	7,871	8,000	0.00%
230	Travel	524	125	497	750		1,425	1,000	33.33%
240	Office supplies	7,368	5,193	8,025	6,000	3,335	8,887	7,000	16.67%
250	Equipment supplies & maint	12,677	15,642	10,619	10,000	5,138	10,589	10,000	0.00%
260	Buildings & grounds sup & maint	7,511	10,062	14,148	11,500	13,215	21,013	15,000	30.43%
270	Utilities	6,842	5,127	7,612	6,000	3,117	9,485	6,000	0.00%
280	Telephone	1,939	1,972	2,195	3,000	1,226	2,266	3,000	0.00%
285	Internet	3,450	1,892	186	3,500		280	3,500	0.00%
310	Professional services	634	210	336	200	136	340	200	0.00%
480	Library books & materials	27,934	31,998	34,840	30,000	16,606	32,968	30,000	0.00%
481	Library tapes	8,406	5,593	9,744	10,000	4,386	7,157	10,000	0.00%
510	Insurance	10,650	11,093	9,467	11,100	13,109	13,109	13,200	18.92%
609	State Grant	6,785	4,660	7,995	6,500	8,705	10,197	6,500	0.00%
610	Miscellaneous supplies	140	239	65	500		65	500	0.00%
620	Miscellaneous services	76	169	270	500		76	500	0.00%
740	Equipment	9,007	23,396	21,688	10,000	13,096	13,096	11,500	15.00%
	Total Library	281,464	297,288	354,405	334,050	209,894	387,353	360,400	7.89%

LIBRARY CIRCULATION



This chart looks at library circulation from 2012-2023. 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 271,533.

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.

HYRUM CITY GENERAL FUND

2023-24

CEMETERY

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

During 2022-23 a new restroom was completed.

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 20%, another employee at 5% and one office staff at 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 2022-23 expenditures.

CAPITAL: Capital includes a survey for future expansion of the cemetery \$50,000 and two Honda tracked snow blowers \$10,000.

BUDGET EXPENSE APPROPRIATIONS

CODE		2020	2021	2022	2023	2023	2023	2024	PERCENT
4590	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salary & wages	10,581	11,075	16,034	27,000	9,033	26,629	28,100	4.07%
115	Overtime	1,297	2,037	965	3,000	1,112	2,422	3,000	0.00%
120	Seasonal/temporary employees				8,000			8,000	0.00%
130	Employee benefits	6,687	7,703	9,377	10,900	5,692	10,986	12,000	10.09%
240	Office supplies & expense				300			300	0.00%
250	Equipment supplies & maint	3,065	1,317	326	7,000		3,440	7,000	0.00%
260	Bldg & grnds supplies & maint	3,353	7,310	12,358	6,000	3,508	10,862	6,000	0.00%
280	Telephone			83	90	45	90	90	0.00%
310	Contract Services	24,480	22,255	26,100	26,000	25,200	29,400	55,000	111.54%
510	Insurance	1,239	1,290	1,101	1,300	1,525	1,525	1,600	23.08%
610	Miscellaneous	795	(107)	600	500	300	600	500	0.00%
720	Building improvements				20,000	7,466	465,430		-100.00%
730	Cemetery improvements	16,560	10,511	95,884				50,000	
740	Equipment				50,000	50,000	50,000	10,000	-80.00%
Total Cemetery		68,057	63,391	162,828	160,090	103,881	601,384	181,590	13.43%



HYRUM CITY GENERAL FUND
2023-24
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.

RELATED REVENUES: Community Progress revenue comes from booth rentals at the July 4th celebration. Along with donations from various businesses to support these events.

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

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.

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

CAPITAL: No Capital projects are included in 2023-24 budget.

BUDGET EXPENSE APPROPRIATIONS

CODE		2020	2021	2022	2023	2023	2023	2024	PERCENT
4620	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
210	Night Out Against Crime	1098		899	1,000	820	820	1,000	0.00%
211	Easter Egg Hunt	135		1088	1,000		803	1,000	0.00%
212	Business Conference				1,000			1,000	0.00%
220	Holiday at Hardware	1,033		940	1,000	705	705	1,000	0.00%
240	Photography & scrapbook	5			600			600	0.00%
250	Parade float supplies & pull		36		1,000			1,000	0.00%
311	CDBG grant	65,831	62,805						
510	Insurance	256	266	227	300	315	315	350	16.67%
610	Miscellaneous supplies	875	122	1,514	3,000	440	1,032	3,000	0.00%
611	July 4th celebration	12,525	18,917	21,409	20,000	760	22,429	25,000	25.00%
612	Hyrum Royalty Pageant	1,016		1,229	2,500	73	1,302	2,500	0.00%
613	Fair booth								
614	Mass Transit	207,340	279,086	310,823	310,000	164,813	335,448	340,000	9.68%
615	Kilgore Tax Reimbursement	62,156	83,307	82,624	81,000		89,280	95,000	17.28%
620	Miscellaneous services	528	373		1,000	380	380	1,000	0.00%
621	Hyrum Hornets	2,000	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		354,798	1,230,629	422,851	425,400	168,306	454,514	474,450	11.53%

HYRUM CITY CORPORATION

CAPITAL PROJECTS

FUND



HYRUM CITY 2023-24 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. The Fire Station was paid for by accumulating funds in the Designated Funds. The 2021-22 budget is proposing a transfer of \$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	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 6 MONTH TOTAL	2023 EST TOTAL	2024 PROPOSED BUDGET
45-3341	Grants for Park/Trails		485,644					
45-3342	Gen Fund Transfer	2,000,000	1,000,000	1,000,000				
45-3490	Mis. Donations		425,000				450,000	450,000
45-3620	Interest Earnings	4,989	8,880	7,717	9,300	13,514	36,132	35,700
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						1,500,000	
45-3895	Trans from Cap Proj unapprop				1,042,500			1,833,100
45-3889	Trans from desig fnd - fire engine				150,000		300,000	300,000
45-3896	Trans to desig fnd fire station							
45-3899	Trans to desig fnd City Hall							
	Total revenues	2,004,989	1,919,524	1,007,717	1,201,800	13,514	2,286,132	2,618,800

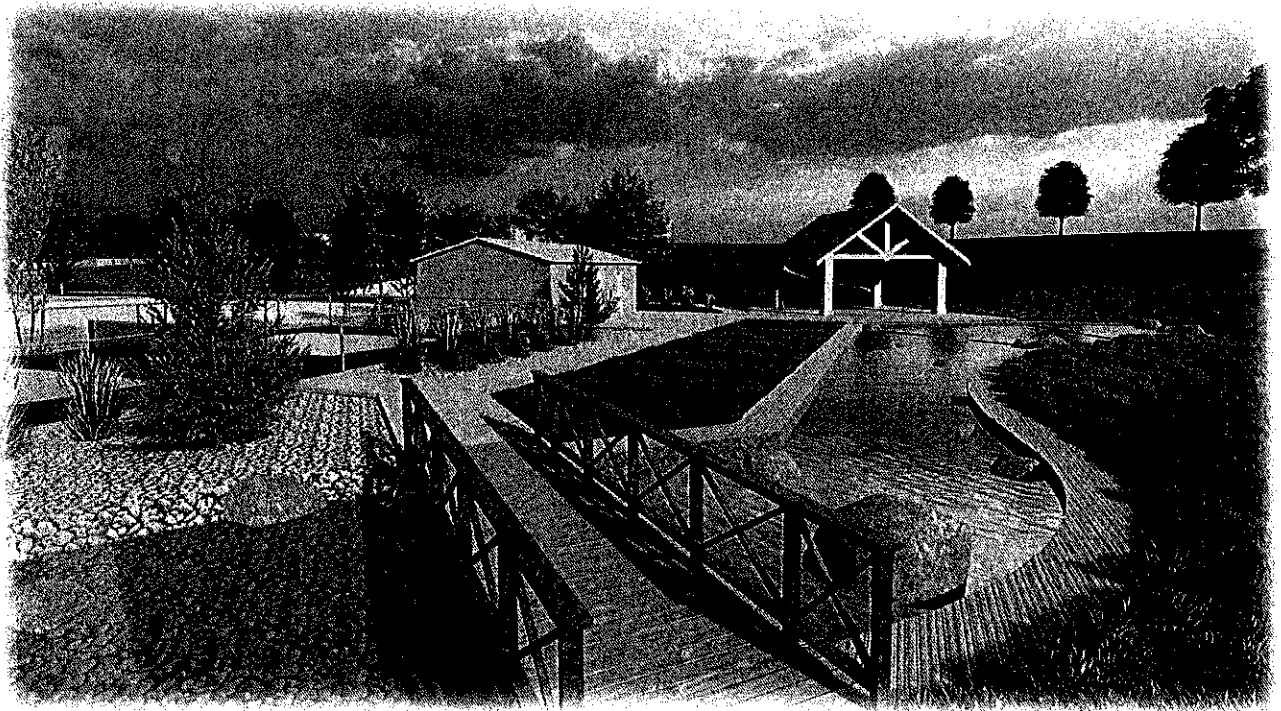
EXPENDITURES: for 2023-24 Include \$200,000 for Blacksmith Fork Park; and \$1,618,800 for the West Park; \$750,000 for a ladder truck and \$50,000 to complete the Fire Station.



HYRUM CITY
2023-24
CAPITAL PROJECTS FUND

CAPITAL PROJECT EXPENDITURES

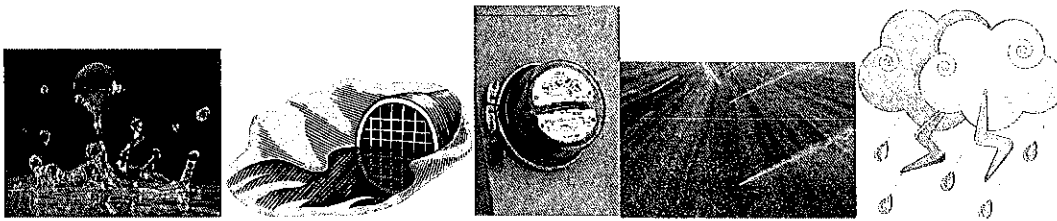
DESCRIPTION	2020	2021	2022	2023	2023	2023	2024
	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET
45-4220-720 New Fire Station	534,430	40,087	9,536	50,000	1,636	47,638	50,000
45-4220-740 New fire engine				150,000		750,000	750,000
45-4510-730 Blacksmith Fork Park		1,339,517	1,246,848	1,001,800	913,191	1,366,674	200,000
45-4510-732 West Park						10,000	1,618,800
45-4150-720 City Hall							
45-4510-731 Blacksmith Fork Trail	499,839	142,456					
Total expenditures	1,034,269	1,522,060	1,256,384	1,201,800	914,827	2,174,312	2,618,800



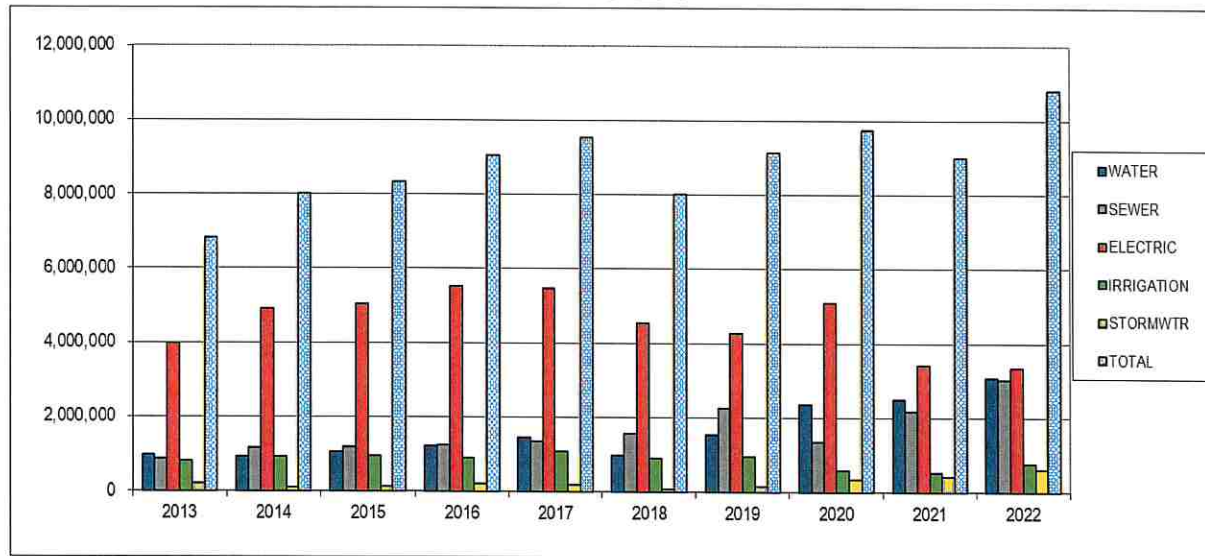
HYRUM
CITY
 PLANNING

HYRUM CITY CORPORATION

UTILITY FUNDS



UTILITY RESERVE BALANCES 2023-24



This chart shows the changes in utility cash reserves from June 2013 to June 2022.

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 2021 and June 2022 Culinary Water cash reserves increased by 24% to \$3,077,131. The increase is from new growth. As of February 2023, reserves were \$3,420,659.

During the same time period, Sewer cash reserves increased by 39% to \$3,014,137. As of February 2023, the reserves are \$3,499,860. 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 2% during 2022 from \$3,407,544 to \$3,351,147; as of February 2023, the reserves are \$650,039 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.

Irrigation cash reserves increased by 45% in 2022 to \$755,903. As of February 2023, they have increased to \$777,254. Most of this is due to new growth.

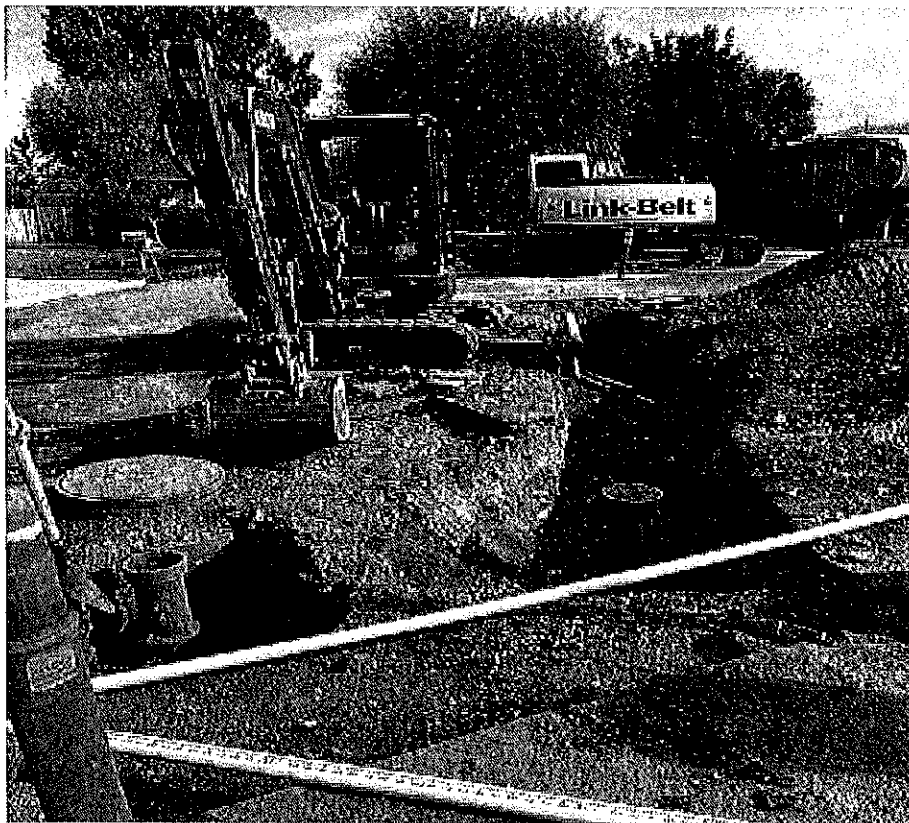
Storm Water increased from \$417,482 in 2021 to \$615,232 in 2022 due to a fee increases and growth. As of February 2023, Storm Water has a reserve balance of \$749,283.

Total reserves increased by 20% between June 2021 and June 2022 from \$9,010,070 to \$10,813,550. The total of all funds as of February 2023 is \$9,097,095.

HYRUM CITY CORPORATION

CULINARY WATER

FUND



HYRUM CITY CORPORATION
2023-24
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 3,400 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 \$3,279,964 at 4.8008%.

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

		WATER REVENUES				2023	2023	2024	PERCENT
CODE		2020	2021	2022	2023	6 MONTH	EST	PROPOSED	OF
51	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	TOTAL	TOTAL	BUDGET	CHANGE
3711	Metered water sales	1,183,561	1,284,652	1,336,374	1,400,000	747,761	1,454,473	1,500,000	7.14%
3714	New connection fees	76,128	82,382	78,994	42,400	18,232	42,400	34,000	-19.81%
3717	Water Development Fees	49,000	6,930						
3718	Sale of material	1,000	525		1,000			1,000	0.00%
3719	Miscellaneous revenues	6,568	1,806	8,035	5,000	1,158	2,567	5,000	0.00%
3721	Interest earnings	38,906	13,876	14,235	15,300	34,336	96,397	157,500	929.41%
3723	Prof/Loss Sale of fixed Asset	80,000	117,500						
3725	Impact fee - buy-in	36,184	37,219	31,987	17,200	7,498	18,920	13,760	-20.00%
3726	Impact fee - storage	188,539	193,528	165,728	89,100	38,848	98,010	71,280	-20.00%
3727	Impact fee - distribution	301,325	309,299	264,868	142,400	62,087	156,640	113,920	-20.00%
3729	Impact fee - professional services	2,328	2,389	2,046	1,100	546	1,210	880	-20.00%
3743	2 MG Water bond /loan fund								
	Total Water Revenues	1,963,539	2,050,106	1,902,267	1,713,500	910,466	1,870,617	1,897,340	10.73%

**HYRUM CITY CORPORATION
2023-24
WATER FUND (CONTINUED)**

PERSONNEL: The Water Department is charged for 12 full-time employees whose salaries are shared with other departments including a new employee and a Public Utility Director; one part time meter reader (shared with the electric department); four part-time office employees whose salaries are shared with other departments, and one seasonal employee. Corey retired after 42 years and Kade Maughan replaced him as the department head.

CAPITAL: During 2022-23 engineering and design of 900 west was done in anticipation of the capital project in 2023-24. also completed will be replacing steal lines on 300 East (100 North-100 South). Capital requests for 2023-24 include: A new air compressor \$40,000; a canyon metering spring box \$210,000;

SCADA at the chlorine building and well house \$36,000; a backup generator for the chlorinator building \$25,000; a backup generator for well #4 \$120,000; a computer program to source inventory lead and copper \$20,000; a city camera upgrade \$71,000; 900 West \$500,000; public works shop \$500,000; security gate at parts yard \$16,000. Included in the 255 account is \$75,000 for meters, \$75,000 for Radios and \$20,000 to clean the water tanks.

CONTRIBUTIONS: The 2023-24 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		2020	2021	2022	2023	2023	2023	2024	PERCENT
5100	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salaries & wages	251,121	215,487	215,641	261,900	119,094	240,124	286,700	9.47%
115	Overtime	4,365	6,301	3,666	4,000	1,833	3,797	4,000	0.00%
116	Standby time	10,049	9,679	10,016	10,000	5,193	9,882	10,000	0.00%
120	Seasonal	19,669	11,018		14,400			14,400	0.00%
130	Employee benefits	111,298	119,438	107,510	133,000	57,087	111,785	139,900	5.19%
210	Books, subs & memberships	1,257	1,334	1,497	1,500		1,526	1,500	0.00%
220	Public notices	424			250		50	250	0.00%
230	Travel & training	5,552	1,750	1,750	5,000	1,468	3,535	10,000	100.00%
240	Office supplies & expense	6,562	5,923	6,306	5,000	4,348	8,048	5,000	0.00%
250	Equipment supplies & maint	45,222	43,790	42,660	35,000	21,698	57,957	41,100	17.43%
252	Clothing and PPC							3,900	
255	Distribution system maint	156,283	303,688	276,780	260,000	80,712	152,573	260,000	0.00%
260	Bldg. & grnds. Supp. & Maint.	2,321	8,002	5,774	3,000	1,121	7,989	3,000	0.00%
270	Utilities	68,879	99,885	118,714	100,000	70,393	130,765	120,000	20.00%
280	Telephone	1,900	2,576	2,830	2,500	1,504	3,314	3,000	20.00%
310	Professional services	25,640	17,341	20,054	20,000	9,541	22,638	20,000	0.00%
510	Insurance	6,502	6,931	6,504	7,000	8,004	8,004	8,050	15.00%
610	Miscellaneous supplies	268	995	133	1,000		508	1,000	0.00%
720	Buildings								
740	Equipment	131,915	410,252	313,344	150,000	134,210	134,210	40,000	-73.33%
750	New construction	373,228	413,466	261,074	1,131,000	49,548	768,988	1,498,000	32.45%
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	301,325	309,299	264,868	142,400	62,087	156,640	113,920	-20.00%
	Total Water Expenditures	1,523,780	1,987,155	1,659,121	2,286,950	627,841	1,822,333	2,583,720	12.98%
	Budgeted reserves	439,759	62,951	243,146	(573,450)	282,625	48,284	(686,380)	
	Totals	1,963,539	2,050,106	1,902,267	1,713,500	910,466	1,870,617	1,897,340	10.73%

**HYRUM CITY CORPORATION
2023-24
WATER FUND (CONTINUED)**

PERSONNEL: The Water Department is charged for 12 full-time employees whose salaries are shared with other departments including a new employee and a Public Utility Director; one part time meter reader (shared with the electric department); four part-time office employees whose salaries are shared with other departments, and one seasonal employee. Corey retired after 42 years and Kade Maughan replaced him as the department head.

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CONTRIBUTIONS: The 2023-24 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.



WATER FUND
INCOME & BUDGET STATEMENT
2023-24

Description	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Proposed Budget	Percent of Change
Operating revenues:							
Metered water sales	1,183,561	1,284,652	1,336,374	1,400,000	1,454,473	1,500,000	7.14%
Customer service & other	7,568	2,331	8,035	6,000	2,567	6,000	0.00%
Total operating revenues	1,191,129	1,286,983	1,344,409	1,406,000	1,457,040	1,506,000	7.14%
Operating expenses:							
Salaries & benefits	396,502	361,923	336,833	423,300	365,588	455,000	7.49%
Accrued benefits	31,545	(19,182)	1,377				
Material & supplies	132,117	163,260	179,531	152,250	213,184	187,750	23.32%
Distribution system maintenance	156,283	303,688	276,780	260,000	152,573	260,000	0.00%
Professional services	25,640	17,341	20,054	20,000	22,638	20,000	0.00%
Insurance & miscellaneous	6,770	7,926	6,637	8,000	8,512	9,050	13.13%
Depreciation	334,590	354,072	384,568	385,000	415,068	445,000	15.58%
Total operating expenses	1,083,447	1,189,028	1,205,780	1,248,550	1,177,563	1,376,800	10.27%
Non-operating revenues (expenses):							
New connection fees	125,128	89,312	78,994	42,400	42,400	34,000	-19.81%
Impact fees	528,376	542,435	464,629	249,800	274,780	199,840	-20.00%
Interest earnings	38,906	13,876	14,235	15,300	96,397	157,500	929.41%
Interest expense							
Profit (loss) sale of assets	80,000	117,500					
Total Non-operating revenues (expenses)	772,410	763,123	557,858	307,500	413,577	391,340	27.27%
Income before operating transfers	880,092	861,078	696,487	464,950	693,054	520,540	24.14%
Operating transfers in (out)							
Contributions							
Contributions - restricted FB	(301,325)	(309,299)	(264,868)	(142,400)	(156,640)	(113,920)	-20.00%
Net income	578,767	551,779	431,619	322,550	536,414	406,620	4.14%

CULINARY WATER UTILITY CHARGES

SERVICE RATES:

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

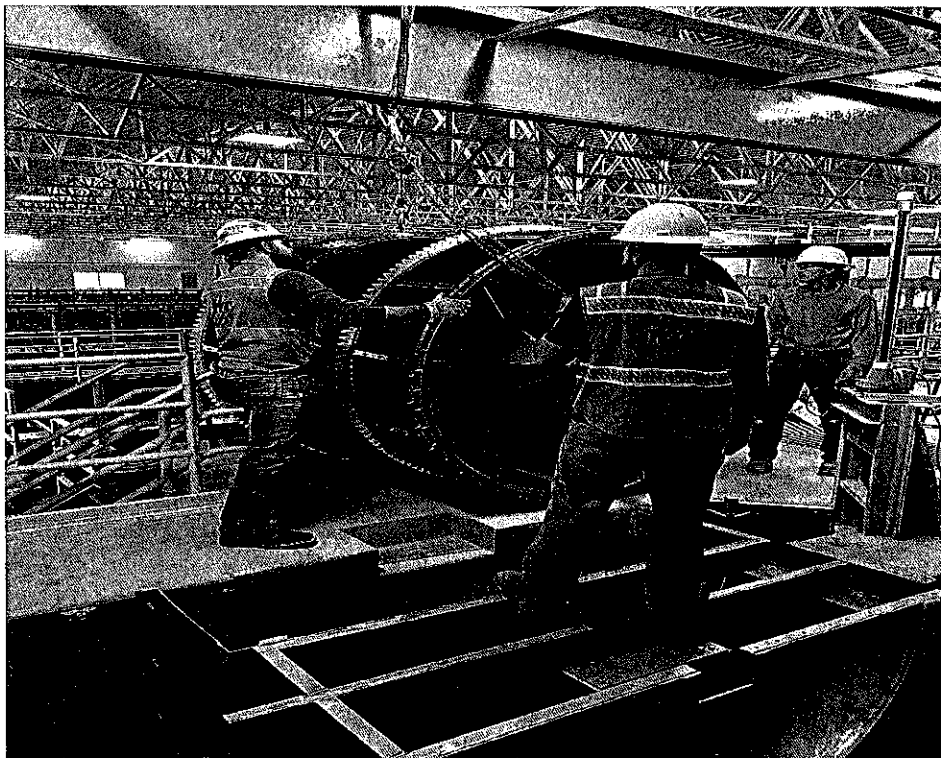
Meter & City inspection fee	\$424.00
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IMPACT FEES:

Residential, single family	\$2,498.00
Residential, multi-family per unit	\$2,498.00
Commercial/Industrial	Equiv Meter Ratio x \$637.06

HYRUM CITY CORPORATION

WASTEWATER TREATMENT FUND



HYRUM CITY CORPORATION
2023-24
SEWER FUND

Hyrum City's Sewer Department operates a wastewater collection system and mechanical treatment plant that serves over 3,200 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 \$48.00 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 \$3,343,611 at 4.8008 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		2020	2021	2022	2023	2023	2024	PERCENT	
52	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
3340	Grants		1,088,658	480,342					
3718	Sale of Material								
3731	Sewer service	1,581,590	1,760,835	1,957,011	1,975,000	1,070,184	2,144,349	2,200,000	11.39%
3736	Sewer line extension fees		4,498						
3740	Customer service fees	4,020	6,520	8,550	5,000	1,950	5,500	5,000	0.00%
3741	Interest earnings	76,401	10,940	13,442	12,700	40,895	111,850	160,500	1163.78%
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	2,402,000						
3744	Miscellaneous revenues	11,725	1,908	10,698	5,000	1,742	3,739	5,000	0.00%
3745	Impact fee - buy-in								
3747	Impact fee - collection	90,822	93,310	81,240	43,700	19,195	48,070	34,960	-20.00%
3748	Impact fee - treatment	325,132	349,982	318,664	165,700	77,005	191,281	150,000	-9.47%
3830	Transfer from General Fund			510,032					
	Total Sewer Revenues	4,509,052	5,736,013	3,397,341	2,224,500	1,228,333	2,522,151	2,572,860	15.66%

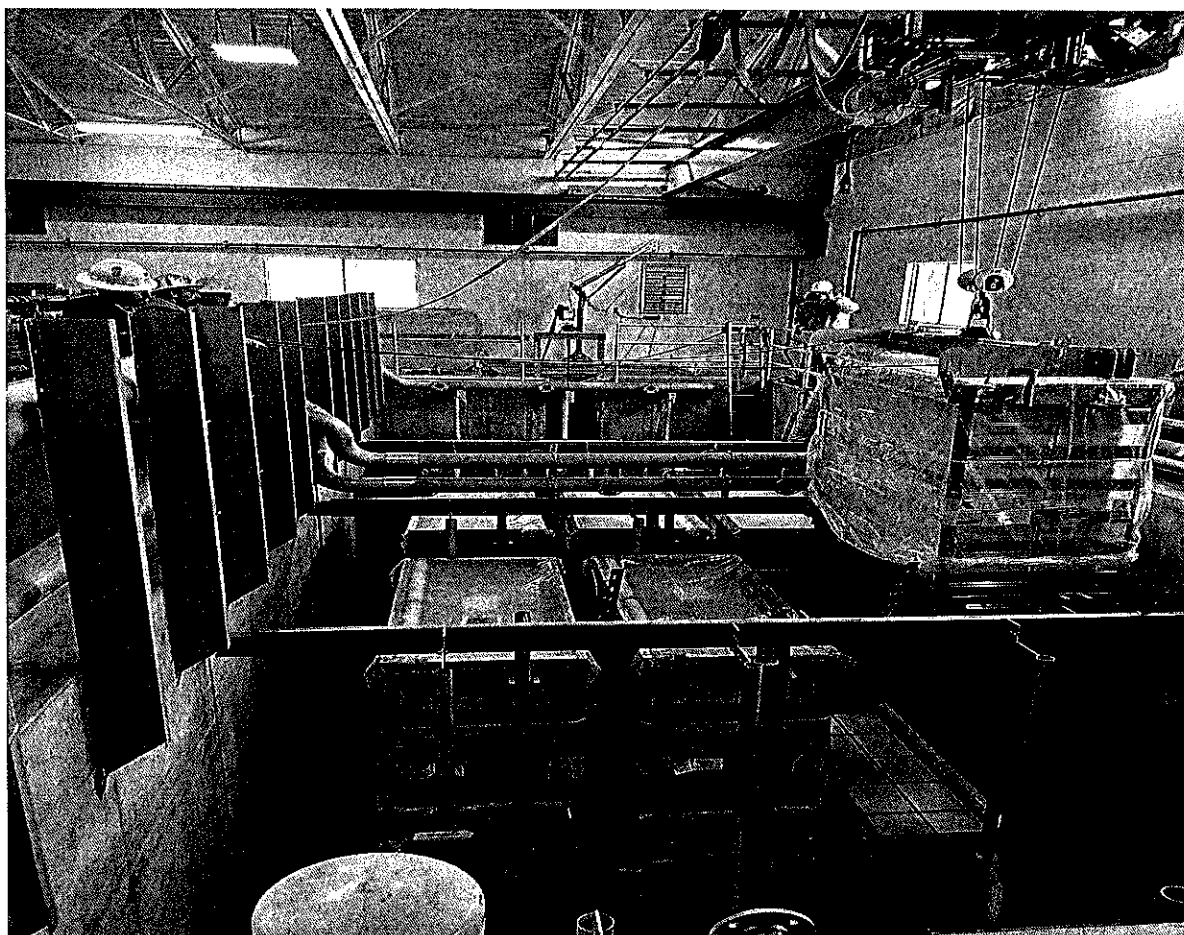
HYRUM CITY CORPORATION
2023-24
SEWER FUND (CONTINUED)

PERSONNEL: The Sewer Department is staffed by four full time employees, Including Angela Pritchett the new Wastewater Superintendent who replace Kevin in July 2022, the City Recorder at 25%, City Engineer/Zoning Administrator 20%, and the acting City Administrator at 10%, two part time receptionist one at 25% and one at 5%, two office staff one at 10%, one at 5%, the Utility Billing Clerk at 15% and the City Treasurer at 25%. Also a new Public Utility Director at 25%.

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 2022-23 totaled \$230,858 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 and the new upgrades. 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 2022-23 a new compactor, a lakeside screen was purchased, belt press upgrades and many much-needed upgrades to the plant were completed. 2023-24 capital request include a new truck \$60,000; MBR influent UNF replacement \$60,000; a backup generator \$1,000,000; upgrading drying beds \$164,000; and a lakeside screen \$90,000.



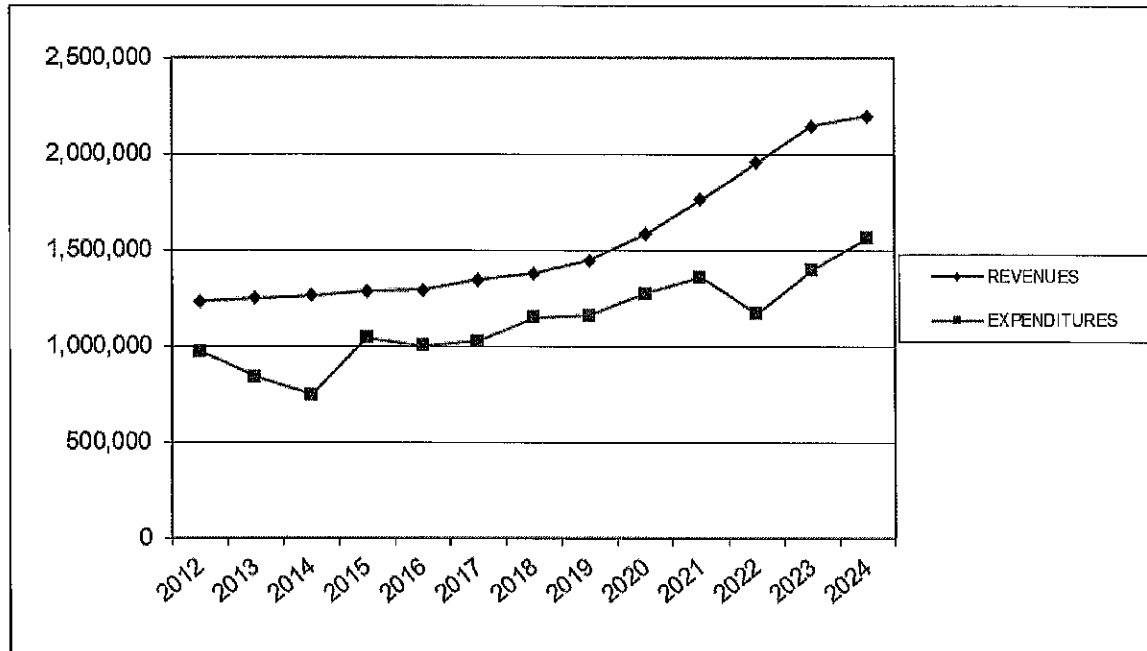
HYRUM CITY CORPORATION
2023-24
SEWER FUND (CONTINUED)

SEWER EXPENDITURES

CODE		2020	2021	2022	2023	2023	2023	2024	PERCENT
5200	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
110	Employee salaries & wages	261,291	278,505	325,729	354,200	275,164	443,177	416,100	17.48%
115	Overtime	19,418	31,276	15,208	10,000	4,244	11,699	20,000	100.00%
116	On call pay	9,086	9,023	9,558	10,000	4,998	9,503	15,000	50.00%
120	Seasonal				2,000			2,000	
130	Employee benefits	156,985	169,898	190,778	199,800	111,699	209,755	206,400	3.30%
210	Books, subs & memberships	340		100	2,000	120	476	2,000	0.00%
220	Public notice			1,066	500		200	500	0.00%
230	Travel & training	1,899	1,525	4,445	5,000	1,905	2,861	7,000	40.00%
240	Office supplies & expense	7,671	5,831	9,899	5,000	4,764	13,179	6,000	20.00%
250	Lab supplies	3,633	4,797	5,532	5,000	6,723	12,906	5,000	0.00%
251	Water Reuse				1,000			1,000	0.00%
252	Clothing and PPC							3,250	
254	Plant equip supplies & maint	231,172	199,707	184,718	250,000	67,593	162,271	250,000	0.00%
255	Collection system maint	30,294	78,363	52,861	50,000	50,781	58,585	55,000	10.00%
256	MBR cleaning chemicals	219,685	206,705	18,994	130,000	4,288	31,552	110,000	-15.38%
257	Aluminum sulfate	38,367	66,169	20,163	30,000	32,552	48,644	50,000	66.67%
260	Bldg & grnds supplies & maint	1,910	(122)	351	500		250	500	0.00%
270	Utilities	173,105	176,228	212,979	240,000	111,506	230,858	240,000	0.00%
280	Telephone	5,579	3,836	2,602	4,500	1,198	2,904	4,500	0.00%
285	Internet service	975	1,642	6,364	6,000	2,256	4,912	6,000	0.00%
310	Professional services	43,746	41,054	44,254	30,000	24,484	46,506	40,000	33.33%
311	Pre treatment program							15,000	
510	Insurance	16,507	17,193	15,622	17,500	20,319	20,319	20,400	16.57%
610	Miscellaneous	563	69	140	2,000	1,070	1,126	2,000	0.00%
700	Amortization of bond costs				2,500			2,500	0.00%
740	Equipment	84,032	8,338		50,000			60,000	20.00%
750	New construction	2,371,116	2,457,385	299,096				1,110,000	
752	Reuse Water Pump Station								
753	ARPA Funds			10,686	510,032	153,422	359,832	150,200	-70.55%
810	Debt service-principal bonds								
812	Debt service-wwtp upgrade principal	2,402,000			142,800	21,284	42,755	43,600	-69.47%
820	Debt service - interest bonds	13,843	8,630	5,229					
822	Debt service - interest wwtp upgrade	36,784	59,092	41,583	40,900	20,512	40,837	40,100	-1.96%
840	Debt Service Trustee Fees		1,000		1,000				-100.00%
841	Cost Of Issuance								
950	Addition to restricted FB								
Total Sewer Expenditures		6,130,001	3,826,144	1,477,957	2,102,232	920,882	1,755,107	2,884,050	37.19%
Budgeted reserves		(1,620,949)	1,909,869	1,919,384	122,268	307,451	767,044	(311,190)	
Totals		4,509,052	5,736,013	3,397,341	2,224,500	1,228,333	2,522,151	2,572,860	15.66%

HYRUM CITY CORPORATION
2023-24
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 and \$48.00 in 2023 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.

SEWER FUND
INCOME & BUDGET STATEMENT
2023-24

Description	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Proposed Budget	Percent of Change
Operating revenues:							
Sewer service	1,581,590	1,760,835	1,957,011	1,975,000	2,144,349	2,200,000	11.39%
Customer service & other	33,107	25,790	25,912	27,400	26,601	27,400	0.00%
Total operating revenues	1,614,697	1,786,625	1,982,923	2,002,400	2,170,950	2,227,400	11.24%
Operating expenses:							
Salaries & benefits	446,780	488,702	541,273	576,000	674,134	659,500	14.50%
Accrued benefits	24,623	22,792	19,882				
Material & supplies	684,336	666,318	467,213	679,500	511,013	685,750	0.92%
Collection system maintenance	30,294	78,363	52,861	50,000	58,585	55,000	10.00%
Professional services	43,746	41,054	41,054	30,000	40,985	30,000	0.00%
Insurance & miscellaneous	17,070	18,262	15,762	20,500	21,445	22,400	9.27%
Depreciation	347,684	351,399	352,685	540,000	552,685	555,000	2.78%
Total operating expenses	1,594,533	1,666,890	1,490,730	1,896,000	1,858,847	2,007,650	5.89%
Non-operating revenues (expenses):							
New connection/extension fees							
Impact fees	415,954	443,292	909,936	209,400	239,351	184,960	-11.67%
Interest earnings	76,401	10,940	13,442	12,700	111,850	160,500	1163.78%
Interest expense	(50,627)	(67,722)	(46,812)	(40,900)	(40,837)	(40,100)	-1.96%
Miscellaneous							
Total Non-operating revenues (expenses)	441,728	386,510	876,566	181,200	310,364	305,360	68.52%
Income before operating transfers	461,892	506,245	1,368,759	287,600	622,467	525,110	82.58%
Contributions							
Operating transfers in (out)							
Contributions - restricted FB							
Net income	461,892	506,245	1,368,759	287,600	622,467	525,110	82.58%

SEWER UTILITY CHARGES**SERVICE RATES:**

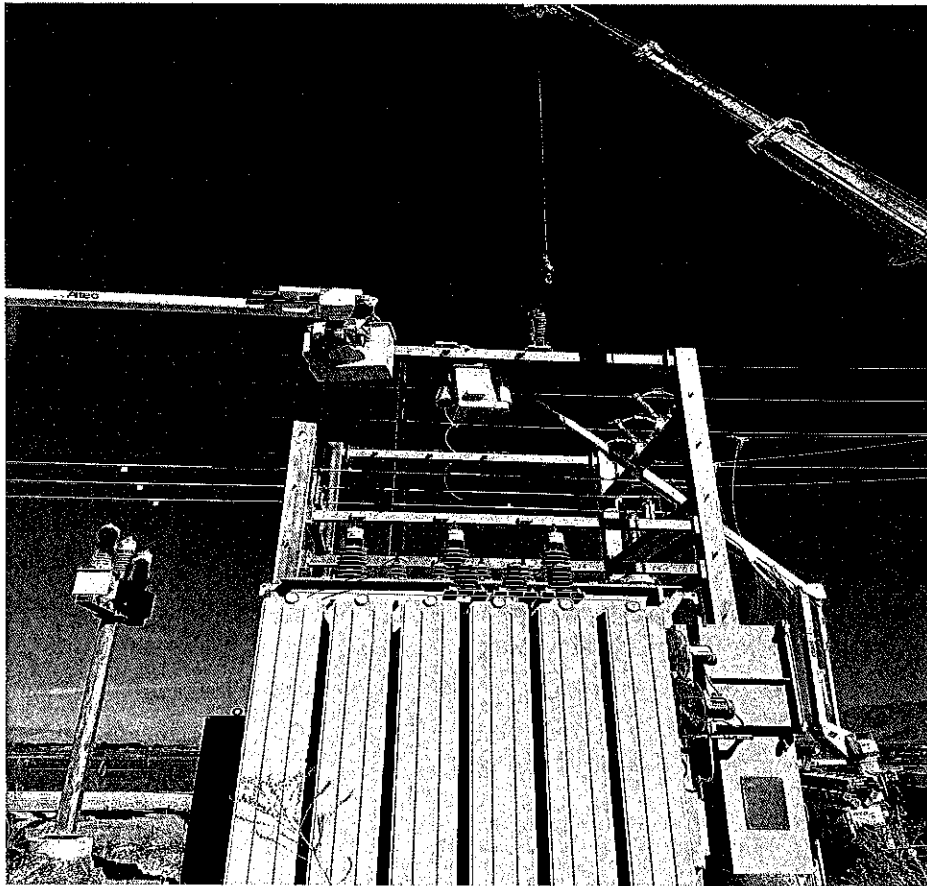
	Current	
Residential	\$ 48.00	
Multiple Units	\$ 52.00	per month per unit
Residential With Lift Station	\$ 48.00	
Commercial		
Commercial #1	\$ 48.46	
Comercial #2	\$ 107.01	
Comercial #3	\$ 391.18	
Comercial #4	\$ 577.77	
Comercial High School	\$ 1,245.03	
Assisted Living	See Resolution 17-14	

Nonresidential User Surcharges

	Parameter	Average Concentration	Surcharge
	BOD	200 mg/l	0.2700
	TSS	200 mg/l	0.2700
	Phosphorus	4 mg/l	1.0800
	West SR 165	East SR 165	
CONNECTION FEES:			
City-wide	n/a	n/a	
INSPECTION FEES:			
City-wide	\$50.00	\$50.00	
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)		
BOND CREDIT			
2023 20th year	-\$76.00	-\$76.00	

HYRUM CITY CORPORATION

ELECTRIC UTILITY FUND



HYRUM CITY CORPORATION
2023-24
ELECTRIC FUND

Hyrum City's electric utility serves approximately 3,600 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: San Juan, Hunter II, IPP, Nebo Power Station, Pleasant Valley Wind Facility, 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 four percent of the City's energy. The City owns and maintains over 100 miles of distribution lines throughout the city.

Projects completed during 2022-23 include: Electrical work for the new subdivisions. Additionally, transmission lines are being built to West Point Dairy and the City is building a gas generation plant that can provide 50% of the total power.

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" (see resolution 23-04 & resolution 22-16). 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 and \$1,200 for mini subs or undeveloped lots. 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.

MISCELLANEOUS: Miscellaneous revenues include customer service fees, reconnect fees, miscellaneous charges, subdivision electrical work and any credits from UAMPS. Also included is work done in subdivisions.

INTEREST EARNINGS: Based on average reserves of \$2,198,119 at 4.8008 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		2020	2021	2022	2023	2023	2023	2024	PERCENT
53	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
3751	Metered energy sales	6,812,579	7,288,791	8,453,535	10,450,000	5,614,396	11,822,287	13,800,000	32.06%
3752	Energy discounts	(47,346)	(17,683)	(50,914)	(90,000)	(30,339)	(68,129)	(90,000)	0.00%
3755	New connection fees	159,573	177,178	282,712	85,000	109,715	213,619	85,000	0.00%
3757	Sale of materials	9,666	40,548	250		300	300	500	
3758	Miscellaneous revenues	1,295,251	1,370,776	1,051,682	500,000	101,213	554,436	500,000	0.00%
3759	Miscellaneous grants								
3761	Interest earnings	97,264	24,847	12,112	13,200	33,738	73,310	105,500	699.24%
3767	Impact fee - Distribution		12,650	238,640	126,500	93,326	177,636	101,200	-20.00%
3855	Transfer from General Fund			1,500,000				500,000	
3860	Bond Proceeds				3,000,000				
	Total Electric Revenues	8,326,987	8,897,107	11,488,017	14,084,700	5,922,349	12,773,459	15,002,200	6.51%

HYRUM CITY CORPORATION
2023-24
ELECTRIC FUND (CONTINUED)
ELECTRIC EXPENDITURES

CODE		2020	2021	2022	2023	2023	2023	2024	PERCENT
5300	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
110	Employee salaries & wages	612,497	675,784	723,098	799,100	407,863	796,803	874,800	9.47%
115	Overtime	21,772	55,826	62,512	55,000	26,563	55,000	55,000	0.00%
116	Standby time	9,512	9,151	8,667	10,000	4,668	8,822	10,000	0.00%
120	Seasonal/Temporary Employee			1,750	20,000	2,800	5,600	20,000	0.00%
130	Employee benefits	298,480	332,773	367,940	390,200	191,826	385,444	397,500	1.87%
210	Books, subs & memberships				200			200	0.00%
220	Public notices		103		300			300	0.00%
230	Travel & training	11,420	2,467	18,876	25,000	5,021	14,261	25,000	0.00%
240	Office supplies & expense	8,662	9,765	10,129	10,000	3,985	9,634	10,000	0.00%
250	Equipment supplies & maint	132,508	147,086	194,512	125,000	60,753	158,035	125,000	0.00%
252	Clothing and PPC							6,700	
255	Generation & dist sys maint	649,192	(131,825)	490,856	750,000	253,039	105,967	750,000	0.00%
256	Tree city/consumer education	75,917	102,554	150,921	85,000	53,728	87,262	85,000	0.00%
257	Generator costs		195	44,674	730,000	125,864	776,414	730,000	0.00%
258	Christmas decorations	206	726	13,754	10,000			10,000	0.00%
259	Hydro plant maintenance	55,376	491,494	14,004	10,000	1,320	5,739	10,000	0.00%
260	Bldg & grnds supplies & maint	10,244	53,290	34,662	35,000	13,131	23,119	35,000	0.00%
270	Utilities	7,445	5,781	9,248	8,000	3,178	12,932	8,000	0.00%
280	Telephone	5,696	5,569	5,909	6,000	3,078	7,278	7,000	16.67%
285	Internet			747	500	485	1,068	1,000	100.00%
310	Professional services	59,875	58,149	74,120	65,000	29,170	90,782	65,000	0.00%
311	Hydro plant relicensing								
510	Insurance	20,940	21,556	19,360	25,000	25,475	25,475	25,500	2.00%
610	Miscellaneous supplies	9,580	13,224	13,409	10,000	21,582	10,722	10,000	0.00%
620	Miscellaneous services	28,311	38,506	46,894	30,000	25,954	51,171	33,000	10.00%
621	Miscellaneous utility relief								
630	Power purchase	4,766,674	5,555,665	6,586,625	7,600,000	4,584,628	10,589,440	10,500,000	38.16%
710	Land								
720	Buildings	245,897							
735	Canyon Park Improvments	3,203	7,565		5,000	572	2,752	3,500	-30.00%
740	Equipment	242,196	373,272	180,789	318,700	49,594	114,706		-100.00%
750	New Construction	153,696	1,206,015	(839,835)	2,900,000	855,799	1,004,891	1,200,000	-58.62%
920	Contribution to General Fund								
921	Contributions - Capital Proj								
	Total Electric Expenditures	7,429,299	9,034,691	8,233,621	14,023,000	6,749,976	14,343,317	14,997,500	6.95%
	Budgeted reserves	897,688	(137,584)	3,254,396	61,700	(827,627)	(1,569,858)	4,700	
	Totals	8,326,987	8,897,107	11,488,017	14,084,700	5,922,349	12,773,459	15,002,200	6.51%

**HYRUM CITY CORPORATION
2023-24
ELECTRIC FUND (CONTINUED)**

PERSONNEL: The Electric Department is staffed by one superintendent, Matt Draper, five full time linemen, a part time electrical secretary, a part time meter reader (shared with the Water Department), a seasonal parks maintenance worker, nine office personnel shared with other departments, and a new Public Utility Director at 25%.

OPERATION AND MAINTENANCE: Expenditures are based on 2023-24 projections.

DISTRIBUTION SYSTEM: 2023-24 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.

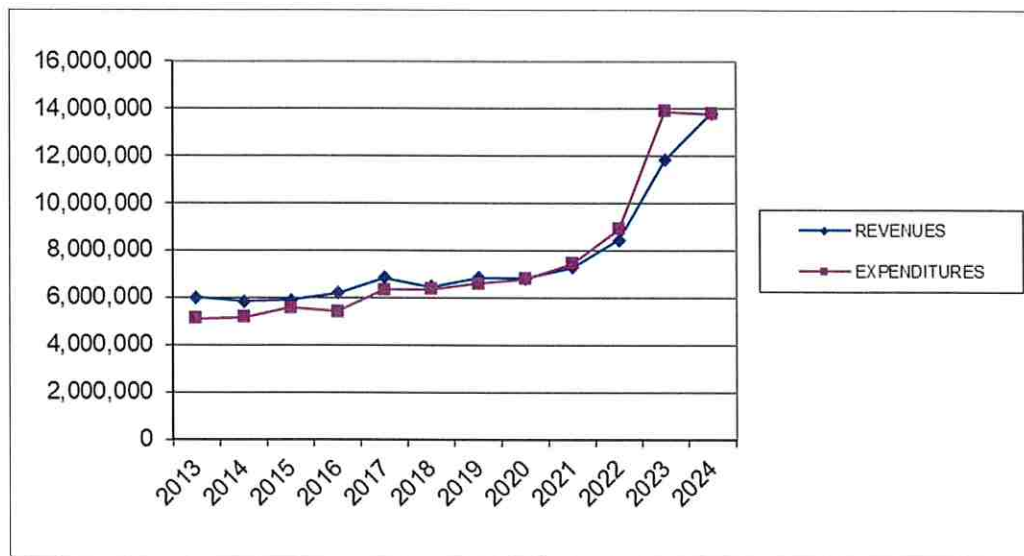
POWER PURCHASE: The annual power figure is based on an average monthly billing of \$875,000. As of March 2023, the average monthly billing is \$882,453.

CAPITAL: The 2022-23 capital requests for the electric department are: \$3,500 canyon park improvements; and system upgrades including West Pt. substation and 46 KV line \$1,200,000. Included in the 257 account includes 3 natural gas generators \$730,000 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. Another \$500,000 is budgeted in 2023-24.



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 is doing 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.

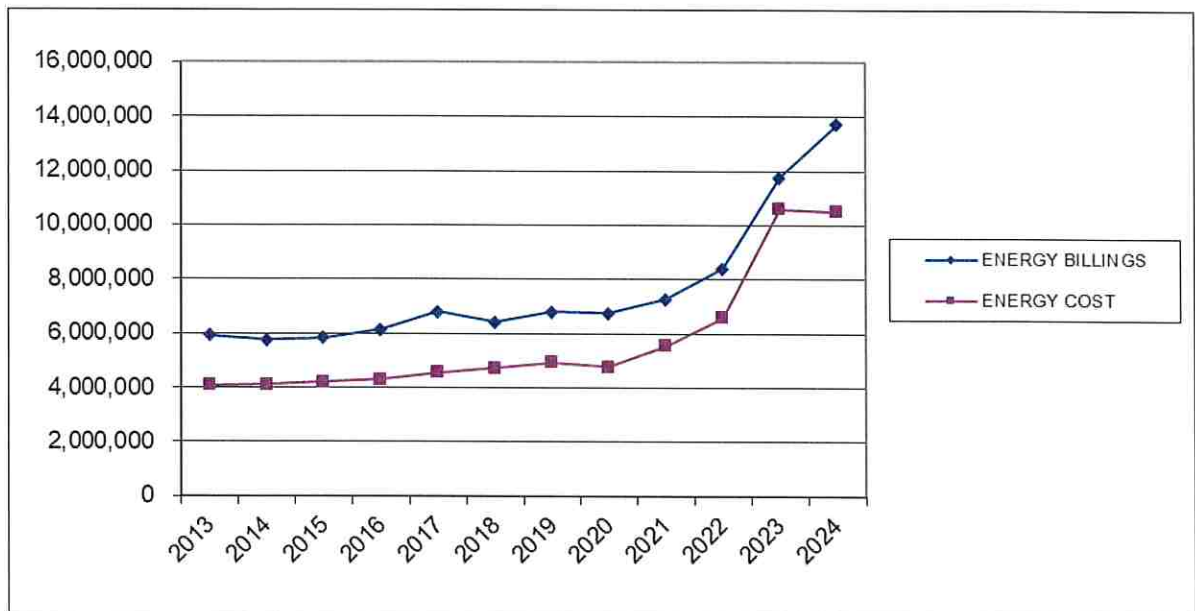
Although this chart does not include capital expenses, they are a big factor in the depletion of electric reserves.

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. Additionally, 2-3 natural gas generators are included in the 2023-24 expenditures to help with high loads in the summer. Some of these revenue not shown on this graph include reimbursement from developers for electrical work and West Pt. Dairy contributing to the new transmission line.

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 2023-24 no transfer is budgeted. A transfer of \$1,500,000 from the General fund is being proposed to help the electric department in 2021-22. Another \$500,000 is budgeted in 2023-24.

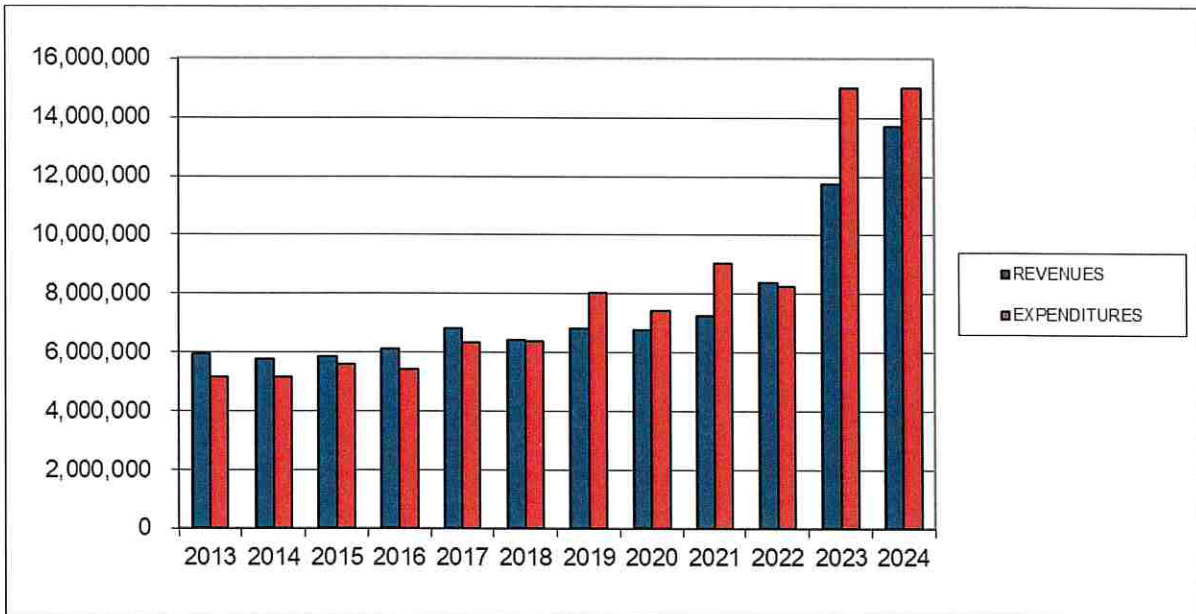
ENERGY BILLINGS COMPARED WITH PURCHASES



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.

JBS new plant was on line in 2016. Also West Point Dairy finished there upgrade. Power purchases fluctuated a lot. We are hoping for more steady power cost. We anticipate more in the way of energy cost in 2023-24 and more energy billed.

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 2013 there have been five years when expenditures have exceeded billings. 2019, 2020, 2021, 2023 and 2024 these are due to inflation, high energy cost and many subdivisions being built, the Hydro Plant upgrades 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 and in 2012 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 to help the Electric Fund. Another \$500,000 is budgeted in 2023-24.

ELECTRIC FUND
INCOME & BUDGET STATEMENT
2022-23

Description	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Proposed Budget	Percent of Change
Operating revenues:							
Metered energy sales	6,812,579	7,288,791	8,453,535	10,450,000	11,822,287	13,800,000	32.06%
Energy discounts	(47,346)	(17,683)	(50,914)	(90,000)	(68,129)	(90,000)	0.00%
Total operating revenues	6,765,233	7,271,108	8,402,621	10,360,000	11,754,158	13,710,000	32.34%
Operating expenses:							
Salaries & benefits	942,261	1,073,534	1,163,967	1,274,300	1,251,669	1,357,300	6.51%
Accrued benefits	25,485	42,101	24,513				
Material & supplies	307,474	819,030	497,436	1,045,000	1,095,742	1,053,200	0.78%
Distribution system maintenance	649,192	(131,825)	490,856	750,000	783,632	750,000	0.00%
Professional services	59,875	58,149	74,120	65,000	90,782	65,000	0.00%
Insurance & miscellaneous	58,831	73,286	79,663	65,000	87,368	68,500	5.38%
Power purchase	4,766,674	5,555,665	6,586,625	7,600,000	10,589,440	10,500,000	38.16%
Depreciation	354,184	538,743	598,236	750,000	658,236	750,000	0.00%
Total operating expenses	7,163,976	8,028,683	9,515,416	11,549,300	14,556,869	14,544,000	25.93%
Non-operating revenues (expenses):							
New connection fees	159,573	177,178	282,712	85,000	213,619	85,000	0.00%
Impact fees		12,650	238,640	126,500	177,636	101,200	-20.00%
Interest earnings	97,264	24,847	12,112	13,200	73,310	105,500	699.24%
Miscellaneous	1,304,917	1,411,324	1,051,932	500,000	554,736	500,500	0.10%
Total Non-operating revenues (expenses)	1,561,754	1,625,999	1,585,396	724,700	1,019,301	792,200	9.31%
Income before operating transfers	1,163,011	868,424	472,601	(464,600)	(1,783,410)	(41,800)	-91.00%
Operating transfers in (out)							
Contributions							
Net income	1,163,011	868,424	472,601	(464,600)	(1,783,410)	(41,800)	-91.00%

ELECTRIC UTILITY CHARGES**SERVICE RATES:****Residential:**

Customer Charge	\$10.00
KWH's	
First 500	0.0955
Next 250	0.1250
All over 750	0.1440
PPAC \$ / kWh	0.0200

Residential: Renewable Energy

Customer Charge	\$10.00
KWH's	
First 500	0.1183
Next 250	0.1548
All over 750	0.1812
PPAC \$ / kWh	0.0200

Residential: Blacksmith Fork Canyon

Customer Charge	\$15.00
KWH's	
First 500	0.0955
Next 250	0.1250
All over 750	0.1440
PPAC \$ / kWh	0.0200

Small Commercial:

Customer Charge	\$18.75
Demand on all kw's greater than 5	\$9.00
KWH's	
First 1,500	0.1050
All over 1,500	0.0610
PPAC \$ / kWh	0.0200

Large Commercial: (over 35 kw)

Customer Charge	\$37.50
Demand on all kw's greater than 5	\$9.00
First 1,500	0.0610
All over 1,500	0.0610
PPAC \$ / kWh	0.0200

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	0.010

Temporary Service:

Customer Charge	\$30.00
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Net Meter

Customer Charge	\$10.00
First 500	0.0955
Next 250	0.1250
Over 750	0.1440

Feed In Tariff

Customer Charge	\$10.00
First 500	0.0955
Next 250	0.1250
Over 750	0.1440
Production Credit	0.04/kwh

ELECTRIC UTILITY CHARGES (CONTIUED)**CUSTOMER SERVICE DEPOSIT**

Residential	\$200.00
Commercial/Industrial	\$500.00

RECONNECT FEE (charged when power is turned off for non-payment)

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

CONNECTION FEES:

Residential, single family (major subdivision)- overhead/underground	\$750.00
Redidential, single family (min-subs, 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

IMPACT FEE:

Residential 0-200 Amp	\$1,265.00
Residential 201-400 Amp	\$2,530.00
Commercial	actual cost

**Disconnection/Reconnect Fee-
Customer Requested****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 23-04
Updated 3/20/2023

HYRUM CITY CORPORATION

IRRIGATION FUND



HYRUM CITY CORPORATION
2023-24
IRRIGATION FUND

Hyrum City's pressurized irrigation system provides secondary water to over 2,300 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 2022-23 include new VFD drive and continued SCADA improvements. 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.

IRRIGATION BILLINGS: Rates were increased in 2015.

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

INTEREST EARNINGS: Interest is based on reserves of \$791,031.80 at 4.8008 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 2023-24.

IRRIGATION REVENUE

CODE	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 6 MONTH TOTAL	2023 EST TOTAL	2024 PROPOSED BUDGET	PERCENT OF CHANGE
3340	State - Federal Grants				805,000			866,300	7.61%
3771	Irrigation service	319,906	330,750	337,878	350,000	175,483	351,504	360,000	2.86%
3775	New connection fees	1,588		(794)	1,000	794		1,000	0.00%
3776	Inspection fees								
3779	Misc. Revenue	5,048	4,849	78,048	5,000		6,500	5,000	0.00%
3781	Interest earnings	19,870	2,807	3,173	3,300	8,515	23,339	38,000	1051.52%
3785	Impact fee - buy-in	46,052	63,520	82,576	59,550	23,026	60,344	47,700	-19.90%
3830	Transfer from General Fund				510,032			510,032	0.00%
Total Irrigation Revenues		392,464	401,926	500,881	1,733,882	207,818	441,687	1,828,032	5.43%

PERSONNEL: Now includes six full time employees and one part time employee; three at (15%); one at (10%); one at (5%) a new employee at (50%) and one part time at (5%). The new employee will help install meters according to the grant for secondary water metering.

OPERATION AND MAINTENANCE: The 2023-24 budget is based on 2022-23 projected expenditures.

CAPITAL: Includes a new mini-excavator \$40,000; radios \$150,000; meters \$100,000; SCADA and meter RTU upgrades and installs for bench line and main line pump house as well as meter install labor \$150,000; and irrigation upgrades for secondary water grant \$1,035,000.

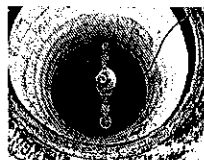
HYRUM CITY CORPORATION
2023-24
IRRIGATION FUND (CONTINUED)

IRRIGATION SHARES: Hyrum City owns the following water shares:

Porcupine Reservoir Company	1,431.00
Hyrum Irrigation Company	982.00
Porcupine Highline Canal Company	735.00
Hyrum Blacksmith Fork Irrigation Company	72.75
Miscellaneous Other	<u>57.00</u>
Total	3,277.75

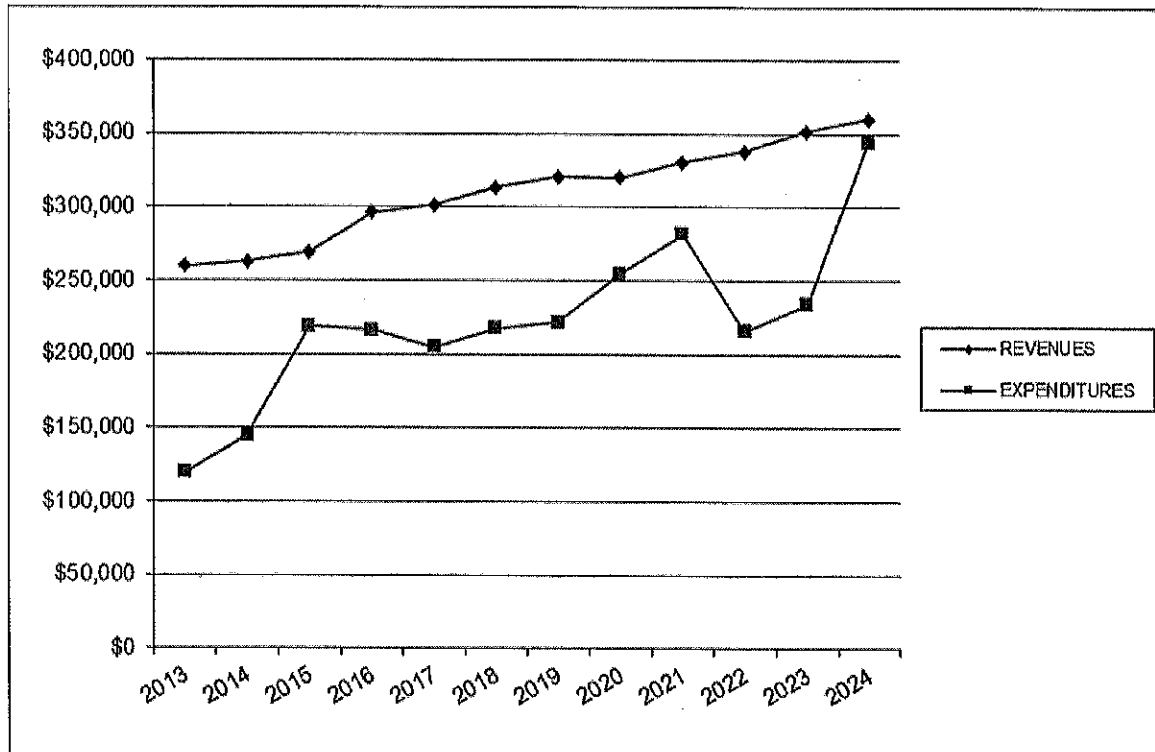
IRRIGATION EXPENDITURES

CODE		2020	2021	2022	2023	2023	2023	2024	PERCENT
5400	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salaries & wages	45,536	51,936	39,284	87,400	21,386	43,798	70,700	-19.11%
115	Overtime	2,998	2,891	2,230	2,000	167	2,131	2,000	0.00%
130	Employee benefits	24,185	23,814	21,754	57,900	10,727	22,577	41,100	-29.02%
220	Public Notice				500			500	0.00%
240	Office supplies & expense	7,072	7,643	7,205	4,500	2,701	7,344	4,500	0.00%
250	Equipment supplies & maint	9,850		16	10,000		63	10,000	0.00%
255	Distribution system maint	36,181	70,827	23,569	30,000	4,959	19,342	30,000	0.00%
260	Bldg & grnds supplies & maint	3,198		944	1,000	900	900	1,000	0.00%
270	Utilities	42,334	42,662	38,849	55,000	34,839	42,028	85,000	54.55%
280	Telephone			110	50	83	278	50	0.00%
310	Professional services	8,887	7,705	8,452	10,000	4,716	7,024	10,000	0.00%
510	Insurance	3,320	3,458	2,951	3,500	4,087	4,087	4,100	17.14%
540	Irrigation assessments	71,304	70,616	70,743	80,000	83,561	84,806	85,000	6.25%
610	Miscellaneous supplies								
710	Land & stock								
740	Equipment		7,210	50,000				40,000	
750	New construction	637,172	53,088	795	1,214,000	14,897	87,353	1,435,000	18.20%
	Total Irrigation Expenditures	892,037	341,850	266,902	1,555,850	183,023	321,731	1,818,950	16.91%
	Budgeted reserves	(499,573)	60,076	233,979	178,032	24,795	119,956	9,082	
	Totals	392,464	401,926	500,881	1,733,882	207,818	441,687	1,828,032	5.43%



**HYRUM CITY CORPORATION
2023-24
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. Expenditures were down in 2013 and 2014 estimate because of an employee not being charged.

2015 had additional employees charged against the fund. The 2023-24 proposed

budget has one additional employee charged at 50% to this fund. The employee will be hired to help install secondary water meters. 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	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Proposed Budget	Percent of Change
Operating revenues:							
Monthly user fees	319,906	330,750	337,878	350,000	351,504	360,000	2.86%
Customer service & other							
Total operating revenues	319,906	330,750	337,878	350,000	351,504	360,000	2.86%
Operating expenses:							
Salaries & benefits	72,719	78,641	63,268	147,300	68,506	113,800	-22.74%
Accrued benefits	3,812	(7,487)	4,338				
Material & supplies	62,454	50,305	47,014	71,000	50,335	101,000	42.25%
Distribution system maintenance	36,181	70,827	23,569	30,000	19,342	30,000	0.00%
Professional services	8,887	7,705	8,452	10,000	7,024	10,000	0.00%
Insurance & miscellaneous	3,320	3,458	2,951	3,500	4,087	4,100	17.14%
Irrigation assessments	71,304	70,616	70,743	80,000	84,806	85,000	6.25%
Depreciation	215,355	218,861	125,306	230,000	129,306	130,000	-43.48%
Total operating expenses	474,032	492,926	345,641	571,800	363,406	473,900	-17.12%
Non-operating revenues (expenses):							
New connection fees	1,588			1,000		1,000	0.00%
Impact fees	46,052	63,520	82,576	59,550	60,344	47,700	-19.90%
Interest earnings	19,870	2,807	3,173	3,300	23,339	38,000	1051.52%
Miscellaneous	5,048	4,849	78,048	5,000	6,500	5,000	0.00%
Total Non-operating revenues (expenses)	72,558	71,176	163,797	68,850	90,183	91,700	33.19%
Income before operating transfers	(81,568)	(91,000)	156,034	(152,950)	78,281	(22,200)	-85.49%
Operating transfers in (out)							
Contributions, restricted FB							
Net income	(81,568)	(91,000)	156,034	(152,950)	78,281	(22,200)	-85.49%

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

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
2023-24
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.

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.

During 2021-2022 many efforts were made to inform the public about storm water requirements. Including a storm water fair held each spring. Additionally, a new vac truck was purchased that will help clean out storm drains.

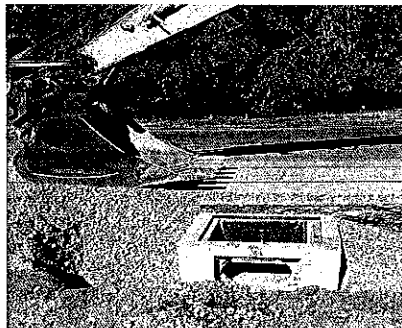
STORMWATER FEES: Residential storm water fees were raised January 2023 to \$7.00 per month for each property, it was previously \$6.50. Commercial fees add an additional charge based on the amount of impervious surface on each property. An additional connection fee was implemented in 2017 requiring new homes pay \$150 for lots that require Storm Water inspections.

STORM WATER REVENUES

CODE		2020	2021	2022	2023	2023	2023	2024	PERCENT
55	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
3740	Storm water inspection fee	17,850	23,850	24,750	15,000	6,000	13,200	15,000	0.00%
3779	Miscellaneous	20,000		30,000					
3781	Storm water fees	205,943	245,147	282,137	325,000	151,371	316,619	325,000	0.00%
3785	Miscellaneous revenues								
3791	Interest earnings	5,102	1,877	2,558	2,750	7,284	12,971	34,000	1136.36%
Total Storm Water Revenues		248,895	270,874	339,445	342,750	164,655	342,790	374,000	9.12%

OPERATION AND MAINTENANCE: 2023-24 budgets continue to be at an elevated level due to increased compliance to storm water laws. Three full time employees are charged to this fund; one at (5%); and two at (10%). \$30,000 is budgeted for a storm water inspector form JUB and is included on the 310 line.

CAPITAL: During 2022-23 Rosewood, Glenwood, and Canyon View Drive sumps were completed as well as Hidden Valley retention basin and South Cache retention basin; 2023-24 capital request include 500 West walking trail/zero scaping \$100,000 and 900 West storm drain \$350,000.



HYRUM CITY CORPORATION
2023-24
STORM WATER FUND (CONTINUED)

STORM WATER EXPENDITURES

CODE		2020	2022	2023	2023	2023	2023	2024	PERCENT
5500	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salaries & wages	9,882	17,810	18,236	18,300	9,897	18,591	20,500	12.02%
115	Overtime	37	184	334	1,000	404	730	1,000	0.00%
130	Employee benefits	5,053	8,294	8,752	9,500	4,729	9,143	10,100	6.32%
220	Public notices				500	40	40	500	0.00%
230	Travel & training	888		674	1,000	470	470	1,000	0.00%
250	Equipment supplies & maint	1,591	261	1,661	2,500		1,171	2,500	0.00%
255	Collection system maint	637	3,930	32,219	15,000	500	500	15,000	0.00%
280	Telephone			55		43	148		
310	Professional services	24,347	31,147	25,592	30,000	8,015	14,924	30,000	0.00%
450	Flood Control				3,000	134	1,345	3,000	0.00%
510	Insurance	397	413	353	500	488	488	500	0.00%
710	Land								
730	Grounds improvements								
740	Equipment			50,000					
750	New construction	65,218	83,769		314,500	32,071	63,750	450,000	43.08%
Total Storm Water Expenditure		108,050	145,808	137,876	395,800	56,791	111,300	534,100	34.94%
Budgeted reserves		140,845	125,066	201,569	(53,050)	107,864	231,491	(160,100)	
Totals		248,895	270,874	339,445	342,750	164,655	342,790	374,000	9.12%



STORM WATER FUND
INCOME & BUDGET STATEMENT
2023-24

Description	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Proposed Budget	Percent of Change
Operating revenues:							
Storm water fee	205,943	245,147	282,137	325,000	316,619	325,000	0.00%
Customer service & other							
Total operating revenues	205,943	245,147	282,137	325,000	316,619	325,000	0.00%
Operating expenses:							
Salaries & benefits	14,972	26,288	27,322	28,800	28,464	31,600	9.72%
Accrued benefits	1,165	1,165	(2,226)				
Material & supplies	2,479	261	2,335	7,000	3,026	7,000	0.00%
Collection system maintenance	637	3,930	32,219	15,000	500	15,000	0.00%
Professional services	24,347	31,147	31,147	30,000	31,208	30,000	0.00%
Insurance & miscellaneous	397	413	353	500	488	500	0.00%
Depreciation	42,776	45,929	51,526	53,000	57,026	60,000	13.21%
Total operating expenses	86,773	109,133	142,676	134,300	120,712	144,100	7.30%
Non-operating revenues (expenses):							
New connection/inspection fees	17,850	23,850	24,750	15,000	13,200	15,000	0.00%
Impact fees							
Interest earnings	5,102	1,877	2,558	2,750	12,971	34,000	1136.36%
Interest expense							
Miscellaneous	20,000		30,000				
Total Non-operating revenues (expenses)	42,952	25,727	57,308	17,750	26,171	49,000	176.06%
Income before operating transfers	162,122	161,741	196,769	208,450	222,078	229,900	10.29%
Contributions							
Operating transfers in (out)							
Contributions - restricted FB							
Net income	162,122	161,741	196,769	208,450	222,078	229,900	10.29%

STORM WATER UTILITY CHARGES**SERVICE RATES:**

Residential \$7.00 per month
Commercial \$7.00 per month + \$1.61 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 2023-24

2022-23 (estimate)		2,538,947		2023-24	2,830,701
2022-23 (estimate)				2023-24	
FICA	194,229		FICA	216,549	
Retirement	376,506		Retirement	422,897	
Health & life insurance	422,756		Health & life insurance	471,335	
Workman's comp	33,460		Workman's comp	37,305	
Disability	125,801		Disability	14,081	
Total benefits (estimate)	1,152,752		Total benefits (estimate)	1,162,167	
Total 2022-23 payroll & benefits (estimate)		3,691,699		Total 2023-24 payroll & benefits (estimate)	3,992,868

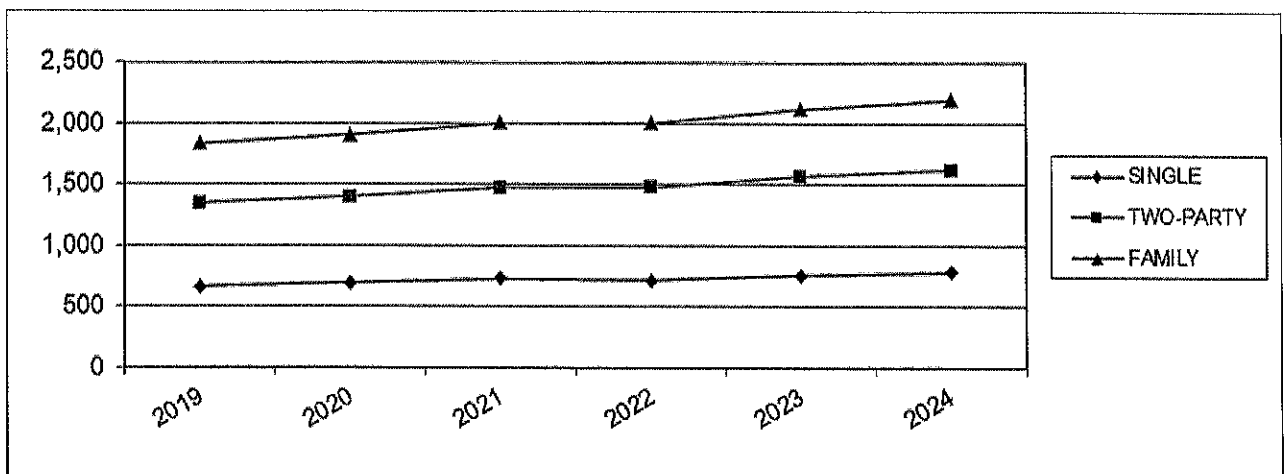
PERSONNEL: Two additional employees are budgeted for 2023-24 in the roads, water and irrigation Funds and a Public Works Director. Inflation has hit causing COLA to go up.

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

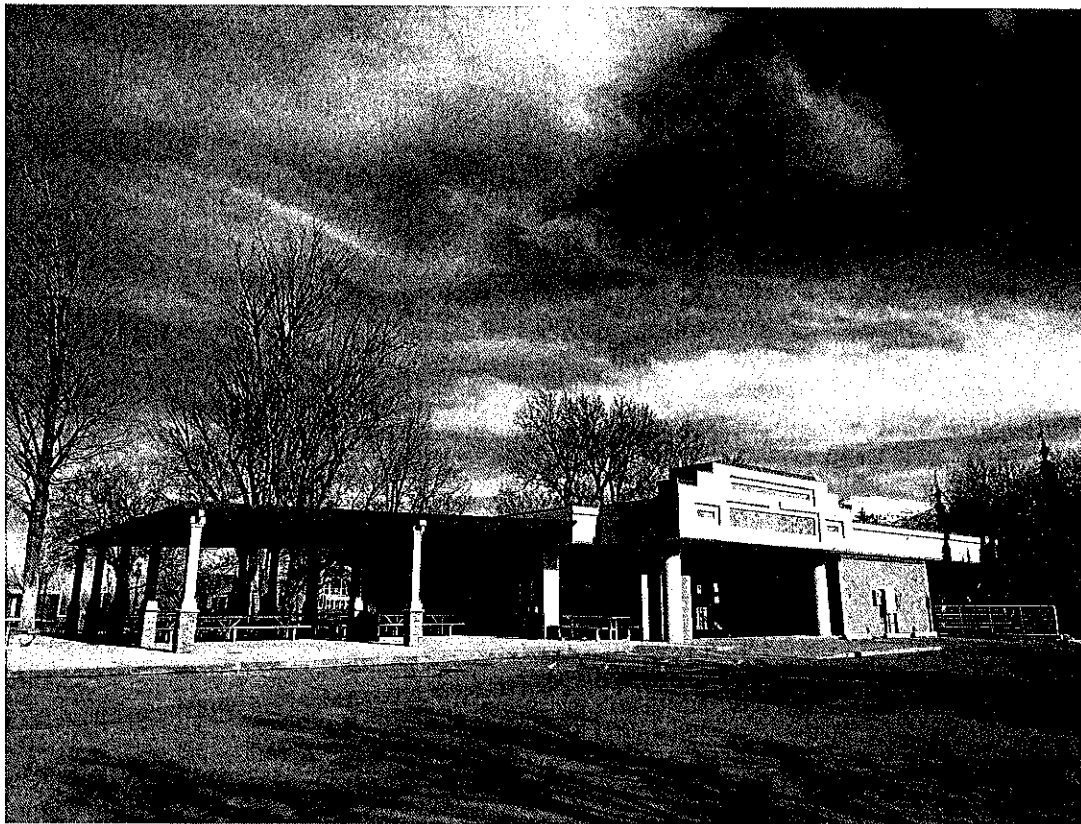
This chart tracks the history of monthly health and dental insurance premiums over the last 6 years. This chart displays the increases through the 2023-24 fiscal

year. PEHP anticipated 3.5% increase in health rates and a 1.7% decrease in dental rates in 2023-24 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
Blacksmith Fork Skate Park	Rental Fee	Deposit	Lights	
	\$100.00	\$300.00	\$35.00	
	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**

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 ¼ 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.

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.