



CITY COUNCIL MEETING

Thursday, October 17, 2024 at 6:30 PM
Council Chambers, 60 West Main, Hyrum, Utah

AGENDA

Public notice is hereby given of a Hyrum City Council Meeting to be held in the Council Chambers, 60 West Main, Hyrum, Utah at 6:30 PM, October 17, 2024. The proposed agenda is as follows:

1. **ROLL CALL**
2. **CALL TO ORDER**
3. **WELCOME**
4. **PLEDGE OF ALLEGIANCE**
5. **INVOCATION**
6. **APPROVAL OF MINUTES**
7. **AGENDA ADOPTION**
8. **PUBLIC COMMENT**
9. **SCHEDULED DELEGATIONS**
 - A. [Brikon Friedli - To request a Home Occupation Business License at 144 South 200 West for mechanic work.](#)
 - B. **Gary Ferrin, Wapiti Bluff Estates HOA President** - To request the dissolution of Wapiti Bluff Estates Home Owners Association.
 - C. [Bart Miller - To discuss extending and connecting to Hyrum City's power lines outside city limits at 1300 West 6500 South.](#)
10. **INTRODUCTION AND APPROVAL OF RESOLUTIONS AND ORDINANCES**
11. **OTHER BUSINESS**
 - A. [Discussion on Hyrum Library Nonresident User Fees.](#)
 - B. [Consideration and award of bid for the remodel of City Offices and Public Works Building.](#)
 - C. Consideration and appointment of Hyrum City Youth Council Advisor.
 - D. [Budget Report.](#)
 - E. Mayor and City Council reports.
 - F. Closed Session - To discuss the purchase, exchange, sale, or lease of real property (Utah Code 52-4-205).

- G. Consideration and approval of purchase of real property.

12. ADJOURNMENT

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.

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 **14th day of October, 2024**. Stephanie Fricke, MMC, City Recorder.



60 West Main Street
Hyrum, Utah 84319
435-245-6033
www.hyumcity.com

BUSINESS LICENSE APPLICATION

For businesses with a permanent physical location in Hyrum City limits.

Business Name: B Auto

"Doing Business As": Mechanics

Business Address: 144 South 200 West Hyrum UT

Mailing Address: 144 South 200 West Hyrum UT

Business Phone #: 435-770-3731

E-mail: Brikon Friedli@gmail.com

Website: ---

Utah State Tax Commission Sales Tax #: ---

State and/or Federal License #: ---

Nature of Business: Repair Shop

Owner Name: Brikon Friedli

Manager Name: --- Manager Phone #: ---

Manager Address: ---

Businesses must register with the Utah Division of Corporations www.business.utah.gov/registration. Businesses involved with the sale of tangible goods must provide evidence of a State Sales Tax Number from the State Tax Commission. If your profession is regulated by the Utah Department of Occupational & Professional Licensing, a copy of that professional license must be provided.

I affirm that: I am authorized agent of the business for which application is being made, and the information on this form is both complete and accurate to the best of my knowledge.

Brikon Friedli Brikon Friedli Oct 8, 2024
Owner Signature Printed Name Date

Office Use Only

Approved by: _____ Date Approved: _____ License #: _____

Date Paid: _____ Amount: _____ Receipt #: _____



60 West Main Street
Hyrum, Utah 84319
435-245-6033
www.hyrumcity.com

HOME OCCUPATION BUSINESS LICENSE APPLICATION

For businesses operating within a residence in Hyrum City limits.

Applicant(s) Name: Brikon Friedli
Date Submitted: Oct 8 2024
Address: 1445 200 west Hyrum UT
Telephone #: (435)-770-3731
Name of Business: B Auto

1. What is the proposed home occupation? Mechanic work
2. How many clients will be coming to the home at any one time during a daily interval? none
3. What provisions are available for off street parking? Gravel parking
4. What type of equipment, materials, machinery, tools, and merchandise stock are involved in the home occupation? Small motor's
forklift for moving things, hand saw
tools
5. What type of modifications to the residential structure are anticipated because of the home occupation? none

ALL HOME OCCUPATIONS MUST COMPLY WITH THE FOLLOWING REQUIREMENTS OF ZONING ORDINANCE 5.04.200 (please initial)

- A. "Home occupation" means an occupation performed wholly within a residence or the yard and accessory buildings being a part of such residence. Home occupations shall not change the character of the residence or the residential neighborhood. A business license is required for some home occupations. They shall be issued for a one-year period and are renewable. The City Council may review a license in reaction to neighbor's complaints and may revoke it if evidence warrants this action.

- B. Two levels of home occupations exist. Both are required to maintain standards of a home occupation business license. Because of the potential negative impact on residential area, the following businesses are prohibited as home occupations: auto/RV repairs, salvage yards, major appliance repair, or service.
- C. Level one applicants are in occupation categories that the City Council has determined have virtually no negative impact on residential neighborhoods and do not require a license. Occasional businesses operated by a minor are not required to obtain a business license.
- D. All applicants whose home occupations receive commercial delivery service, has signage advertising the business, performs services in view or hearing of the public, or has customers coming to the residence, are considered level two home occupations and require a license. They also may be required to meet with the City Council and explain how their home occupation is in conformance with the home occupation standards. The City Council may attach limitations or conditions to their licenses.
- E. Home occupation standards:
 1. The exterior of the home will not be modified in any way to accommodate the home occupation (i.e. loading ramps, loading doors, etc).
 2. The occupation will be conducted entirely within the house, yard, and existing outbuildings.
 3. The home occupation license covers only residents of the home.
 4. No outside storage of goods or materials is permitted.
 5. Pedestrian and vehicular traffic will not be in excess of that normally associated with a residential neighborhood.
 6. One sign will be permitted on the property. It must meet the requirements of 17.72.010 "Name Plate".
 7. The home occupation must be operated in full conformity with fire, health, building, electrical, plumbing codes, and all State and City laws and ordinances.
 8. No noise, odor, light, vibrations or dust in excess of that normally associated with a residential neighborhood shall pass beyond the premises.
 10. State licenses will be required for "Professional Child Care".
- F. The City Council may, at their discretion, waive certain of the above standards for the elderly or handicapped.

In order to guarantee that the Home Occupation, once authorized, will not become a nuisance to the neighbors, the City Council may impose other reasonable conditions initially and also subsequently to protect the public health, safety, peace, and welfare of the residents of the surrounding area.

Applicant's Affidavit: I (we), Burkton Friedli, affirm that I (we) am (are) the owner(s) or authorized agent(s) of the owner of property involved in the attached application and that the statements and answers therein contained and the information provided in the attached plans and other exhibits are complete, to the best of my (our) knowledge and, that the statements and information above referred to are in all respects true and correct to the best of my (our) knowledge and belief.

Property Owner(s) Signature: [Signature]

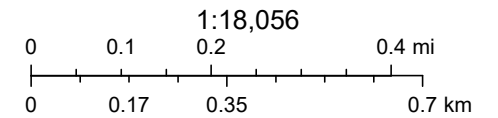
Applicants Signature: [Signature]

Map



10/14/2024, 4:19:11 PM

- | | | | | | | |
|------------------------------|-----------|---------------------------------|---------------------------|----------------------|-------------|----------------------|
| Override 1 | Hammer #4 | RMP | Building | Pole Private | Regulators | Pad |
| Powerlines Feeders | 100 North | Ridgecrest | Decorative Pole | Pole US West | Sub Station | Transmission Pole |
| No Feeder cct Value Assigned | 46 kV | Sewer | Junction Box 3 Phase | Power Meters | Switch Fuse | Municipal Boundaries |
| Hammer #1 | Canyon | Secondary | Junction Box Secondary | Power Pole Primary | Switch Gear | County Centerline |
| Hammer #2 | Lincoln | Locations | Junction Box Single Phase | Power Pole Secondary | Transformer | |
| Hammer #3 | MC | No Location Type Value Assigned | Pole Millers Private | Reclosure | | |



Maxar

Library Funding/User fee proposal

A User fee agreement has been in place with Nibley and Wellsville cities since 1996. This agreement allows residents to obtain a library card at the Hyrum Library with no restrictions. In 2018 the User fee for both of these two cities increased from \$35.00 to \$40.00 with \$1.00 increase per year after. Currently both cities have been billed \$44.00 for the 2024/2025 fiscal year. Outlying county residents are currently charged \$41.00 annually with an increase of \$5.00 every five years. This is set to increase to \$45.00 in the 2025/2026 fiscal year.

Below is a break down for the library's operating budget for active users of the Hyrum Library:

ACTIVE LIBRARY CARD USERS	2024/2025 BUDGET YEAR – CITY COST	COST PER ACTIVE CARD
HYRUM – 1816	\$361,247.00	\$199.00
NIBLEY – 911	\$40,084.00	\$44.00
WELLSVILLE – 458	\$20,152.00	\$44.00
COUNTY – 337	\$13,817.00	\$41.00

As can be seen above the cost for Hyrum residents is significantly higher than that of Nibley, Wellsville, or those who reside in the outlying county.

Cache Valley consists of eight other libraries, including the Cache County library located in Providence, which is open to every resident in Cache County. Each library, with the exception of Cache County charges a user fee for non-resident patrons. This fee varies from \$5.00 (Newton) to \$163.00 (Logan).

Recommendation:

As prices for books, audio, eBooks, eAudio books, along with materials for programming increase, it is time to increase the User fee for non-resident patrons, below are three possible proposals for this increase.

Non-resident increase:

Because Hyrum City owns the asset for the library users, increasing the user fee for non-residents would still have Hyrum residents paying more for the use of the library, however increasing user fees would help offset the increase in the overall operating cost for the library. Hyrum residents would still pay the \$199.00 however non-resident patrons would increase to \$100.00 per active user (including county residents).

Library Funding/User fee proposal

Split equally:

Split the user fee equally per active user. This would increase the user fee for non-resident users and decrease the user fee for Hyrum residents. The cost per active user would be: \$123.59. This price would include County residents as well.

Based on population:

Similar to the emergency services charged to Nibley and Millville, Hyrum city would charge a fee of \$12.00 based on population of Nibley and Wellsville cities. This fee would be charged annually to Nibley and Wellsville, with an increase of \$.50 per year going forward.

POPULATION BY CITY	COST PER RESIDENT
NIBLEY – 8,582	\$102,984
WELLSVILLE – 4194	\$50,328

With this recommendation non-residents living in the county would pay an annual user fee of \$100.00.

Hyrum City - Misc. Office Renovations							
Bid Tabulation and Scoring Sheet							
Bidder #1	Contractor Name			Rating (1-10)	Weight	Score	
	Cache Valley Builders		Construction Cost	\$396,227.00	8	50	400
Date Received	10/10/2024	Construction Time Frame	75	10	30	300	
Time Received	2:44:00 PM	Project Experience	5	9	20	180	
TOTAL SCORE						880	

Bidder #2	Contractor Name			Rating (1-10)	Weight	Score	
	Raymond Const		Construction Cost	\$409,155.00	7	50	350
Date Received	10/10/2024	Construction Time Frame	90	9	30	270	
Time Received	2:54:00 PM	Project Experience	5	9	20	180	
TOTAL SCORE						800	

Bidder #3	Contractor Name			Rating (1-10)	Weight	Score	
	Lundahl Builders		Construction Cost	\$367,884.00	9	50	450
Date Received	10/10/2024	Construction Time Frame	120	7	30	210	
Time Received	2:56pm	Project Experience	5	9	20	180	
TOTAL SCORE						840	

Bidder #4	Contractor Name			Rating (1-10)	Weight	Score	
	Mike Funk Const		Construction Cost	\$341,800.00	10	50	500
Date Received	10/10/2024	Construction Time Frame	118	8	30	240	
Time Received	2:51:00 PM	Project Experience	6	10	20	200	
TOTAL SCORE						940	

Ranking Information

		Ranked Bids	Actual Bids	Bidder	
Construction Cost	Lowest	10	\$ 341,800.00	\$ 396,227.00	Cache Valley Builders
		9	\$ 367,884.00	\$ 409,155.00	Raymond Const
		8	\$ 396,227.00	\$ 367,884.00	Lundahl Builders
		7	\$ 409,155.00	\$ 341,800.00	Mike Funk Const
		6		\$ -	0
		5		\$ -	0
		4		\$ -	0
		3		\$ -	0
		2		\$ -	0
		Highest	1	\$ -	0

		Ranked Times	Actual Time	Bidder	
Construction Time Frame	Fastest	10	75	75	Cache Valley Builders
		9	90	90	Raymond Const
		8	118	120	Lundahl Builders
		7	120	118	Mike Funk Const
		6		0	0
		5		0	0
		4		0	0
		3		0	0
		2		0	0
		Slowest	1	0	0

		Ranked Ref.	# of Ref.	Bidder	
Relevant Experience	Exceeds	10	6	5	Cache Valley Builders
		9	5	5	Raymond Const
	Meets Min	8		5	Lundahl Builders
		7		6	Mike Funk Const
	Partial	6		0	0
				0	0
	Does Not Meet	0		0	0
				0	0
				0	0
				0	0

HYRUM CITY CORPORATION
 COMBINED CASH INVESTMENT
 SEPTEMBER 30, 2024

COMBINED CASH ACCOUNTS

01-1111000	GENERAL CHECKING ACCT	776,485.86
01-1112000	XPRESS DEPOSIT ACCOUNT	118,971.88
01-1113000	PAYROLL CHECKING ACCOUNT	(41,768.27)
01-1151000	UNDESIGNATED CASH - PTIF	347,138.66
01-1151100	BANK OF UTAH	2,908,821.20
01-1151500	CACHE VALLEY BANK SAVINGS	13,114,706.71
01-1151710	PTIF SWR DEBT SERVICE #4099	196,028.37
01-1151720	PTIF-SWR O&M RESERVE #4100	237,135.98
01-1175000	UTILITY CASH CLEARING	(3,137.06)
	TOTAL COMBINED CASH	17,654,383.33
01-1801110	DESIGNATED CASH - SENIOR	(33,561.74)
01-1801120	DESIGNATED CASH - MUSEUM	(12,750.26)
01-1801130	DESIGNATED CASH - FIRST RESP.	(8,374.44)
01-1801140	DESIGNATED CASH - FIRE DEPT	(310,617.21)
01-1801240	REST CASH-SEWER DEBT SERVICE	(183,185.73)
01-1801250	REST CASH-SEWER O&M RESERVE	(221,600.21)
01-1010000	CASH ALLOCATED TO OTHER FUNDS	(16,884,293.74)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	1,364,459.66
45	ALLOCATION TO CAPITAL PROJECTS FUND	1,542,252.59
51	ALLOCATION TO WATER UTILITY FUND	2,407,871.47
52	ALLOCATION TO SEWER UTILITY FUND	5,113,005.78
53	ALLOCATION TO ELECTRIC UTILITY FUND	4,472,371.37
54	ALLOCATION TO IRRIGATION UTILITY FUND	935,066.44
55	ALLOCATION TO STORMWATER FUND	1,092,191.61
72	ALLOCATION TO COURT TRUST FUND	(42,925.18)
	TOTAL ALLOCATIONS TO OTHER FUNDS	16,884,293.74
	ALLOCATION FROM COMBINED CASH FUND - 01-1010000	(16,884,293.74)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

HYRUM CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2024

Section 11. Item D.

GENERAL FUND

ASSETS

10-1010000	CASH IN COMBINED FUND	1,364,459.66	
10-1131000	PETTY CASH	400.00	
10-1311000	ACCTS REC - UTILITIES	121,148.59	
10-1311001	ACCTS REC - PRIOR PERIOD	67,993.01	
10-1311410	LEVIED PROP TAXES RECEIVABLE	716,350.00	
10-1311411	LEVIED PROP TAXES REC 5 YEAR	6,417.85	
10-1311500	ACCTS REC - CLASS C ROADS	42,481.00	
10-1311997	SALES AND USE TAX RECEIVABLE	499,727.00	
10-1311998	MASS TRANSIT RECEIVABLE	73,337.00	
10-1311999	FRANCHISE TAXES AR	17,362.00	
10-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(874.49)	
10-1561101	PPD EXPENSE - STAMPS	4,800.10	
10-1571000	DEFERRED OUTFLOW OF RESOURCES	166,531.00	
10-1611000	LAND - GENERAL MUNICIPAL	1,343,999.91	
10-1621000	BUILDINGS - GENERAL MUNICIPAL	8,482,775.99	
10-1622000	DEPRECIATION - BUILDINGS	(5,859,393.39)	
10-1631000	IMPROVE - GEN MUNICIPAL	4,022,313.95	
10-1632000	DEPRECIATION - IMPROVEMENTS	(2,188,988.08)	
10-1651000	EQUIPMENT - GENERAL MUNICIPAL	4,321,425.52	
10-1652000	DEPRECIATION - EQUIPMENT	(2,957,561.98)	
10-1661000	INFRASTRUCTURE - ROADS	9,142,818.62	
10-1662000	DEPRECIATION - ROADS	(5,314,232.77)	
10-1671000	INFRASTRUCTURE-SIDEWALKS	2,263,146.88	
10-1672000	DEPRECIATION - SIDEWALKS	(1,815,658.61)	
10-1681000	INFRASTRUCTURE-CURB & GUTTER	1,242,632.31	
10-1682000	DEPRECIATION - CURB & GUTTER	(1,164,083.81)	
10-1711000	CONSTRUCTION IN PROGRESS	6,808,788.68	
10-1801110	DESIGNATED CASH - SENIOR	33,561.74	
10-1801120	DESIGNATED CASH - MUSEUM	12,750.26	
10-1801130	DESIGNATED CASH - FIRST RESP.	8,374.44	
10-1801140	DESIGNATED CASH - FIRE DEPT	310,617.21	
10-1841000	SPEC FUND AMTS TO BE PROVIDED	240,179.26	
		22,013,598.85	
	TOTAL ASSETS		22,013,598.85

LIABILITIES AND EQUITY

Section 11. Item D.

HYRUM CITY CORPORATION
 BALANCE SHEET
 SEPTEMBER 30, 2024

GENERAL FUND

LIABILITIES

10-2131000	ACCTS PAY - GENERAL	7,221.37	
10-2131110	ACCTS PAY - CONTRACTOR DEP	641,709.72	
10-2131130	ACCTS PAY - PARK DEPOSITS	2,955.00	
10-2131140	ACCTS PAY - DISPATCH	(3,278.39)	
10-2131150	ACCTS PAY - OTHER	9,146.62	
10-2131160	ZONING/SUBDIVISION DEPOSITS	344,470.41	
10-2210000	STATE WITHHOLDING PAYABLE	8,280.45	
10-2211000	ACCRUED PAYROLL PAYABLE	53,400.00	
10-2220000	INSURANCE - CITY PORTION	.23	
10-2220200	ULGT INSURANCE - CITY PORTION	.51	
10-2222000	DISABILITY INSURANCE PAYABLE	(.02)	
10-2224000	WORKER'S COMPENSATION PAYABLE	(37,425.57)	
10-2227000	TRUST INSURANCE-EMPLOYEE	191.99	
10-2228000	ACCRUED VAC PAY - GENERAL	66,777.85	
10-2228001	DEFERRED INFLOWS OF RESOURCES	513,396.00	
10-2228002	UNFUNDED PENSION PAYABLE	(376,207.00)	
10-2230100	ACCRUED SICK LEAVE - GENERAL	144,200.41	
10-2232000	FLEX PLAN	(.01)	
10-2240000	UNEARNED PROPERTY TAXES	716,350.00	
10-2411050	STATE ASSESSMENT PAYABLE	(639.18)	
10-2411105	NON-UTILITY SALES TAX	(575.30)	
	TOTAL LIABILITIES		2,089,975.09

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-2951000	GEN FUND - PRIOR YR UNAPPROP	2,017,895.72	
10-2951060	GENERAL FUND - DESIGNATED	365,303.65	
10-2971000	INVEST IN GENERAL FIXED ASSETS	18,327,983.22	
10-2971001	UNFUNDED PENSION ADJ.	(40,533.00)	
10-2972100	UNCOLLECTED PROPERTY TAX	105,493.85	
	REVENUE OVER EXPENDITURES - YTD	(852,519.68)	
	BALANCE - CURRENT DATE	19,923,623.76	
	TOTAL FUND EQUITY		19,923,623.76
	TOTAL LIABILITIES AND EQUITY		22,013,598.85

FOR ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

10/10/2024 09:34AM PAGE: 3

12

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>						
10-3110	GEN PROPERTY TAXES - CURRENT	54.59	1,554.38	1,000,000.00	998,445.62	.2
10-3115	FEE IN LIEU	4,684.43	9,985.35	50,000.00	40,014.65	20.0
10-3120	GEN PROP TAXES - DELINQUENT	(.54)	2.30	15,000.00	14,997.70	.0
10-3130	GENERAL SALES TAX	193,599.98	702,421.40	2,300,000.00	1,597,578.60	30.5
10-3140	FRANCHISE TAXES	562.12	1,701.57	55,000.00	53,298.43	3.1
10-3145	ENERGY SALES AND USE TAX	8,614.53	34,912.21	400,000.00	365,087.79	8.7
10-3150	MASS TRANSIT TAX	.00	.00	350,000.00	350,000.00	.0
	TOTAL TAXES	207,515.11	750,577.21	4,170,000.00	3,419,422.79	18.0
<u>LICENSES AND PERMITS</u>						
10-3210	BUSINESS LICENSES	390.00	1,361.25	23,000.00	21,638.75	5.9
10-3221	BUILDING PERMITS	4,702.03	12,729.82	50,000.00	37,270.18	25.5
10-3225	ANIMAL LICENSES	39.00	235.00	11,000.00	10,765.00	2.1
	TOTAL LICENSES AND PERMITS	5,131.03	14,326.07	84,000.00	69,673.93	17.1
<u>INTERGOVERNMENTAL REVENUES</u>						
10-3340	STATE - FEDERAL GRANTS	3,535.00	3,535.00	750,000.00	746,465.00	.5
10-3356	CLASS C ROAD ALLOTMENT	20,181.16	59,895.96	1,200,000.00	1,140,104.04	5.0
	TOTAL INTERGOVERNMENTAL REVENUES	23,716.16	63,430.96	1,950,000.00	1,886,569.04	3.3
<u>CHARGES FOR SERVICES</u>						
10-3413	ZONING & SUBDIVISION FEES	650.00	20,957.65	50,000.00	29,042.35	41.9
10-3415	SALE OF MAPS & PUBLICATIONS	18.76	28.14	1,000.00	971.86	2.8
10-3422	SPECIAL PROTECTIVE SERVICES	5,792.83	5,792.83	165,000.00	159,207.17	3.5
10-3440	SOLID WASTE COLLECTION	90,802.85	272,420.33	1,100,000.00	827,579.67	24.8
10-3441	EMERGENCY MEDICAL SERVICES	17,062.50	51,322.32	210,000.00	158,677.68	24.4
10-3455	ANIMAL CONTROL FEES	.00	.00	1,000.00	1,000.00	.0
10-3473	RECREATION REVENUES	1,418.00	3,585.00	20,000.00	16,415.00	17.9
10-3474	COMMUNITY PROGRESS REVENUES	.00	.00	2,000.00	2,000.00	.0
10-3475	YOUTH COUNCIL ACTIVITIES	.00	2,474.35	3,000.00	525.65	82.5
10-3476	LIBRARY USE FEES	492.00	2,050.00	70,000.00	67,950.00	2.9
10-3477	ROAD IMPACT FEES	.00	.00	46,800.00	46,800.00	.0
10-3479	PARK IMPACT FEES	8,868.00	28,821.00	177,400.00	148,579.00	16.3
10-3480	CEMETERY	4,400.00	30,370.00	80,000.00	49,630.00	38.0
10-3490	MISCELLANEOUS	5,674.68	13,887.43	100,000.00	86,112.57	13.9
	TOTAL CHARGES FOR SERVICES	135,179.62	431,709.05	2,026,200.00	1,594,490.95	21.3

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

Section 11. Item D.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES AND FORFEITURES</u>					
10-3510 COURT FINES	9,698.49	19,526.86	100,000.00	80,473.14	19.5
10-3512 LIBRARY FINES	436.40	1,402.68	6,500.00	5,097.32	21.6
10-3513 PARKING TICKETS	30.00	45.00	950.00	905.00	4.7
TOTAL FINES AND FORFEITURES	10,164.89	20,974.54	107,450.00	86,475.46	19.5
<u>MISCELLANEOUS REVENUES</u>					
10-3610 INTEREST EARNINGS	9,052.97	28,526.38	148,800.00	120,273.62	19.2
10-3620 BUILDING & FACILITY RENTS	6,672.50	15,997.50	60,000.00	44,002.50	26.7
10-3622 LIBRARY ROOM RENTAL FEES	40.00	40.00	100.00	60.00	40.0
10-3640 SALE OF FIXED ASSETS	.00	3,000.00	35,000.00	32,000.00	8.6
10-3650 SALE OF MATERIAL & SUPPLIES	200.00	248.00	10,000.00	9,752.00	2.5
10-3651 SALE OF LIBRARY MAT'L & BOOKS	134.00	501.00	1,000.00	499.00	50.1
10-3652 LIBRARY COPY & LAMINATING FEES	298.30	643.20	2,000.00	1,356.80	32.2
TOTAL MISCELLANEOUS REVENUES	16,397.77	48,956.08	256,900.00	207,943.92	19.1
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-3870 CONTRIBUTIONS - PRIVATE	523.00	1,346.50	10,000.00	8,653.50	13.5
10-3871 CONTRIBUTIONS - SR. CIT. TRIPS	33.00	33.00	5,000.00	4,967.00	.7
10-3872 CONTRIBUTIONS - NEW LIBRARY	.00	.00	2,000.00	2,000.00	.0
10-3874 DONATIONS - ELITE HALL	.00	.00	10,000.00	10,000.00	.0
10-3875 CONTRIBUTIONS - MUSEUM	20,000.00	20,000.00	10,000.00	(10,000.00)	200.0
10-3876 CONTRIBUTIONS - MISC.	100.05	112.06	7,000.00	6,887.94	1.6
10-3891 CONTRIBUTIONS - DESIGNATED GF	.00	.00	42,000.00	42,000.00	.0
10-3893 TRANS FM/TO GEN FUND UNAPPROP	.00	.00	1,097,820.00	1,097,820.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	20,656.05	21,491.56	1,183,820.00	1,162,328.44	1.8
TOTAL FUND REVENUE	418,760.63	1,351,465.47	9,778,370.00	8,426,904.53	13.8

Section 11. Item D.

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY COUNCIL</u>						
10-4110-110	SALARY & WAGES	2,500.00	7,500.00	33,000.00	25,500.00	22.7
10-4110-130	EMPLOYEE BENEFITS	191.25	573.75	3,100.00	2,526.25	18.5
10-4110-230	TRAVEL & MEETINGS	1,991.82	1,991.82	10,000.00	8,008.18	19.9
10-4110-510	INSURANCE	.00	.00	550.00	550.00	.0
10-4110-610	MISCELLANEOUS	.00	179.55	600.00	420.45	29.9
	TOTAL CITY COUNCIL	4,683.07	10,245.12	47,250.00	37,004.88	21.7
<u>J. P. COURT</u>						
10-4120-110	SALARY & WAGES	4,209.05	13,067.34	85,500.00	72,432.66	15.3
10-4120-115	OVERTIME	.00	.00	100.00	100.00	.0
10-4120-130	EMPLOYEE BENEFITS	710.67	2,163.99	12,000.00	9,836.01	18.0
10-4120-210	BOOKS, SUBSCRIP & MEMBERSHIPS	.00	64.35	700.00	635.65	9.2
10-4120-230	TRAVEL & TRAINING	595.20	595.20	4,000.00	3,404.80	14.9
10-4120-240	OFFICE SUPPLIES & EXPENSE	.00	.00	1,500.00	1,500.00	.0
10-4120-250	EQUIP SUPPLIES & MAINTENANCE	.00	251.46	2,400.00	2,148.54	10.5
10-4120-280	TELEPHONE	20.02	40.04	1,000.00	959.96	4.0
10-4120-510	INSURANCE	.00	.00	1,050.00	1,050.00	.0
10-4120-620	WITNESS, JURY & BALIFF FEES	800.00	1,801.50	14,000.00	12,198.50	12.9
	TOTAL J. P. COURT	6,334.94	17,983.88	122,250.00	104,266.12	14.7
<u>MAYOR</u>						
10-4130-110	SALARY & WAGES	448.75	1,346.25	18,400.00	17,053.75	7.3
10-4130-130	EMPLOYEE BENEFITS	45.92	137.76	5,600.00	5,462.24	2.5
10-4130-210	BOOKS, SUBSCRIP & MEMBERSHIPS	.00	.00	500.00	500.00	.0
10-4130-230	TRAVEL & MEETINGS	558.68	1,013.68	4,500.00	3,486.32	22.5
10-4130-240	OFFICE SUPPLIES & EXPENSE	.00	.00	100.00	100.00	.0
10-4130-280	TELEPHONE	2.50	7.50	50.00	42.50	15.0
10-4130-510	INSURANCE	.00	.00	300.00	300.00	.0
10-4130-610	MISCELLANEOUS	.00	54.76	600.00	545.24	9.1
	TOTAL MAYOR	1,055.85	2,559.95	30,050.00	27,490.05	8.5

FOR ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

10/10/2024 09:34AM PAGE: 6

15

Section 11. Item D.

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>						
10-4140-110	SALARY & WAGES	5,821.65	17,556.51	90,400.00	72,843.49	19.4
10-4140-115	OVERTIME	449.32	2,025.30	3,000.00	974.70	67.5
10-4140-130	EMPLOYEE BENEFITS	1,872.96	5,839.81	17,700.00	11,860.19	33.0
10-4140-210	BOOKS, SUBSCRIP & MEMBERSHIPS	245.00	430.00	1,000.00	570.00	43.0
10-4140-220	PUBLIC NOTICES	551.25	551.25	1,000.00	448.75	55.1
10-4140-230	TRAVEL & TRAINING	2,725.43	2,725.43	2,500.00	(225.43)	109.0
10-4140-240	OFFICE SUPPLIES & EXPENSE	538.63	1,121.51	6,500.00	5,378.49	17.3
10-4140-250	EQUIP SUPPLIES & MAINTENANCE	1,099.13	1,463.82	6,500.00	5,036.18	22.5
10-4140-280	TELEPHONE	188.22	732.95	2,000.00	1,267.05	36.7
10-4140-285	INTERNET SERVICE	.00	.00	1,000.00	1,000.00	.0
10-4140-310	PROFESSIONAL SERVICES	5,572.82	12,592.57	60,000.00	47,407.43	21.0
10-4140-510	INSURANCE & BONDS	.00	.00	2,350.00	2,350.00	.0
10-4140-610	MISCELLANEOUS	.00	.00	500.00	500.00	.0
	TOTAL ADMINISTRATION	19,064.41	45,039.15	194,450.00	149,410.85	23.2
<u>NON DEPARTMENTAL</u>						
10-4150-210	MEMBERSHIPS	.00	6,239.99	6,000.00	(239.99)	104.0
10-4150-220	PUBLIC NOTICES	.00	.00	7,000.00	7,000.00	.0
10-4150-310	PROFESSIONAL SERVICES	476.28	2,430.06	5,000.00	2,569.94	48.6
10-4150-510	INSURANCE & BONDS	.00	.00	200.00	200.00	.0
	TOTAL NON DEPARTMENTAL	476.28	8,670.05	18,200.00	9,529.95	47.6
<u>GENERAL GOVERNMENT BUILDINGS</u>						
10-4160-110	SALARY & WAGES	1,291.54	3,135.15	35,200.00	32,064.85	8.9
10-4160-130	EMPLOYEE BENEFITS	217.49	464.80	17,700.00	17,235.20	2.6
10-4160-250	EQUIP SUPPLIES & MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
10-4160-260	BLDG & GROUNDS SUP & MAINT	228.81	4,917.74	35,000.00	30,082.26	14.1
10-4160-270	UTILITIES	54.18	149.96	13,000.00	12,850.04	1.2
10-4160-310	CONTRACT SERVICES	253.31	506.62	6,000.00	5,493.38	8.4
10-4160-510	INSURANCE	.00	.00	10,250.00	10,250.00	.0
10-4160-610	MISCELLANEOUS	.00	.00	1,000.00	1,000.00	.0
10-4160-620	MISCELLANEOUS SERVICES	.00	360.00	1,500.00	1,140.00	24.0
10-4160-720	BUILDING IMPROVEMENTS	.00	45,060.00	294,000.00	248,940.00	15.3
	TOTAL GENERAL GOVERNMENT BUILDINGS	2,045.33	54,594.27	415,650.00	361,055.73	13.1
<u>ELECTION</u>						
10-4170-220	PUBLIC NOTICES	.00	.00	500.00	500.00	.0
	TOTAL ELECTION	.00	.00	500.00	500.00	.0

FOR ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

10/10/2024 09:34AM PAGE: 7

16

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

Section 11. Item D.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING COMMISSION</u>						
10-4180-110	SALARY & WAGES	3,011.23	8,862.09	148,100.00	139,237.91	6.0
10-4180-115	OVERTIME	97.90	198.19	200.00	1.81	99.1
10-4180-130	EMPLOYEE BENEFITS	865.40	2,580.60	70,100.00	67,519.40	3.7
10-4180-210	BOOKS, SUBSCRIP & MEMBERSHIPS	525.00	525.00	.00	(525.00)	.0
10-4180-220	PUBLIC NOTICES	.00	68.31	1,000.00	931.69	6.8
10-4180-230	TRAVEL & TRAINING	416.88	416.88	2,500.00	2,083.12	16.7
10-4180-240	OFFICE SUPPLIES & EXPENSE	.00	5.58	200.00	194.42	2.8
10-4180-250	EQUIPMENT SUPPLIES & MAINTENAN	173.53	238.49	1,800.00	1,561.51	13.3
10-4180-280	TELEPHONE	42.79	106.82	800.00	693.18	13.4
10-4180-310	PROFESSIONAL SERVICES	660.00	3,410.00	190,000.00	186,590.00	1.8
10-4180-510	INSURANCE	.00	.00	900.00	900.00	.0
	TOTAL PLANNING COMMISSION	5,792.73	16,411.96	415,600.00	399,188.04	4.0
<u>LAW ENFORCEMENT</u>						
10-4210-310	CONTRACT SERVICES	.00	147,627.00	295,500.00	147,873.00	50.0
	TOTAL LAW ENFORCEMENT	.00	147,627.00	295,500.00	147,873.00	50.0
<u>EMERGENCY MANAGMENT SERVICES</u>						
10-4212-110	SALARY & WAGES	.00	.00	5,900.00	5,900.00	.0
10-4212-130	EMPLOYEE BENEFITS	.00	.00	1,000.00	1,000.00	.0
10-4212-220	PUBLIC NOTICES	.00	.00	100.00	100.00	.0
10-4212-230	TRAVEL & TRAINING	45.00	70.25	1,000.00	929.75	7.0
10-4212-240	OFFICE SUPPLIES & EXPENSE	.00	.00	200.00	200.00	.0
10-4212-250	EQUIP SUPPLIES & MAINTENANCE	.00	581.25	2,000.00	1,418.75	29.1
10-4212-310	PROFESSIONAL SERVICES	.00	79,846.75	190,000.00	110,153.25	42.0
10-4212-510	INSURANCE	.00	.00	200.00	200.00	.0
10-4212-610	MISCELLANEOUS	.00	.00	200.00	200.00	.0
10-4212-740	EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
	TOTAL EMERGENCY MANAGMENT SERVICE	45.00	80,498.25	205,600.00	125,101.75	39.2

Section 11. Item D.

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRST RESPONDERS</u>						
10-4215-110	SALARY & WAGES	17,868.00	17,868.00	25,000.00	7,132.00	71.5
10-4215-130	EMPLOYEE BENEFITS	1,367.47	1,367.47	2,700.00	1,332.53	50.7
10-4215-210	BOOKS, SUBSCRIP & MEMBERSHIPS	.00	.00	200.00	200.00	.0
10-4215-230	TRAVEL & TRAINING	1,580.00	1,580.00	10,800.00	9,220.00	14.6
10-4215-240	OFFICE SUPPLIES & EXPENSE	.00	.00	150.00	150.00	.0
10-4215-250	EQUIP SUPPLIES & MAINTENANCE	.00	.00	6,000.00	6,000.00	.0
10-4215-280	TELEPHONE	.00	.00	1,200.00	1,200.00	.0
10-4215-310	PROFESSIONAL SERVICES	.00	.00	300.00	300.00	.0
10-4215-510	INSURANCE	.00	.00	4,600.00	4,600.00	.0
10-4215-610	MISCELLANEOUS	.00	.00	400.00	400.00	.0
10-4215-740	EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
	TOTAL FIRST RESPONDERS	20,815.47	20,815.47	56,350.00	35,534.53	36.9
<u>FIRE DEPARTMENT</u>						
10-4220-110	SALARY & WAGES	63,462.80	63,462.80	60,200.00	(3,262.80)	105.4
10-4220-130	EMPLOYEE BENEFITS	4,854.90	4,854.90	3,600.00	(1,254.90)	134.9
10-4220-210	BOOKS, SUBSCRIP & MEMBERSHIPS	800.00	950.00	1,000.00	50.00	95.0
10-4220-230	TRAVEL & TRAINING	339.04	402.38	15,000.00	14,597.62	2.7
10-4220-240	OFFICE SUPPLIES & EXPENSE	.00	.00	500.00	500.00	.0
10-4220-250	EQUIP SUPPLIES & MAINTENANCE	12,775.61	22,721.45	25,000.00	2,278.55	90.9
10-4220-260	BLDG & GROUNDS SUPPLIES & MAIN	.00	240.00	2,500.00	2,260.00	9.6
10-4220-270	UTILITIES	69.56	230.23	9,000.00	8,769.77	2.6
10-4220-280	TELEPHONE	60.06	120.12	2,500.00	2,379.88	4.8
10-4220-285	INTERNET SERVICE	.00	.00	1,600.00	1,600.00	.0
10-4220-310	PROFESSIONAL SERVICES	.00	.00	129,000.00	129,000.00	.0
10-4220-510	INSURANCE	.00	.00	22,000.00	22,000.00	.0
10-4220-610	MISCELLANEOUS	.00	.00	1,500.00	1,500.00	.0
10-4220-740	EQUIPMENT	9,000.00	9,840.74	10,000.00	159.26	98.4
	TOTAL FIRE DEPARTMENT	91,361.97	102,822.62	283,400.00	180,577.38	36.3
<u>ANIMAL CONTROL</u>						
10-4253-110	SALARY & WAGES	1,543.68	4,148.64	38,900.00	34,751.36	10.7
10-4253-130	EMPLOYEE BENEFITS	118.08	317.36	3,600.00	3,282.64	8.8
10-4253-210	MEMBERSHIPS	.00	.00	80.00	80.00	.0
10-4253-220	PUBLIC NOTICES	.00	.00	100.00	100.00	.0
10-4253-230	TRAVEL & TRAINING	.00	.00	3,500.00	3,500.00	.0
10-4253-250	EQUIP SUPPLIES & MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
10-4253-280	TELEPHONE	40.00	120.00	1,000.00	880.00	12.0
10-4253-310	PROFESSIONAL SERVICES	.00	.00	3,500.00	3,500.00	.0
10-4253-480	SPECIAL DEPARTMENTAL SUPPLIES	.00	.00	350.00	350.00	.0
10-4253-510	INSURANCE	.00	.00	500.00	500.00	.0
10-4253-620	MISCELLANEOUS SERVICES	.00	.00	490.00	490.00	.0
	TOTAL ANIMAL CONTROL	1,701.76	4,586.00	53,020.00	48,434.00	8.7

FOR ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

10/10/2024 09:34AM PAGE: 9

18

Section 11. Item D.

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ROADS</u>						
10-4410-110	SALARY & WAGES	5,247.29	12,555.79	101,800.00	89,244.21	12.3
10-4410-115	OVERTIME	235.23	235.23	10,000.00	9,764.77	2.4
10-4410-120	SEASONAL/TEMPORARY EMPLOYEES	.00	.00	9,000.00	9,000.00	.0
10-4410-130	EMPLOYEE BENEFITS	1,724.15	4,759.41	65,500.00	60,740.59	7.3
10-4410-230	TRAVEL	.00	.00	2,000.00	2,000.00	.0
10-4410-240	OFFICE SUPPLIES & EXPENSE	.00	.00	100.00	100.00	.0
10-4410-250	EQUIP SUPPLIES & MAINTENANCE	7,042.93	10,126.94	45,000.00	34,873.06	22.5
10-4410-260	BLDG & GROUNDS SUP & MAINT	.00	99.00	5,000.00	4,901.00	2.0
10-4410-280	TELEPHONE	43.75	131.25	800.00	668.75	16.4
10-4410-310	PROFESSIONAL SERVICES	18,815.00	22,024.00	2,500.00	(19,524.00)	881.0
10-4410-410	ROAD MAINTENANCE	24,348.59	35,583.72	70,000.00	34,416.28	50.8
10-4410-450	PUBLIC SAFETY SUPPLIES	.00	.00	60,000.00	60,000.00	.0
10-4410-480	SIDEWALK CONST & MAINT	24,753.26	25,758.44	235,000.00	209,241.56	11.0
10-4410-481	STREET TREE MAINTENANCE	(12,120.00)	5,070.00	30,000.00	24,930.00	16.9
10-4410-482	CURB & GUTTER CONST & MAINT	27,794.93	30,951.57	100,000.00	69,048.43	31.0
10-4410-510	INSURANCE	.00	.00	14,400.00	14,400.00	.0
10-4410-610	MISCELLANEOUS SUPPLIES	.00	.00	500.00	500.00	.0
10-4410-720	BUILDING IMPROVEMENTS	.00	.00	525,000.00	525,000.00	.0
10-4410-740	EQUIPMENT	413,100.00	444,823.65	551,500.00	106,676.35	80.7
10-4410-750	OTHER IMPROVEMENTS	91,121.37	93,903.87	1,495,000.00	1,401,096.13	6.3
	TOTAL ROADS	602,106.50	686,022.87	3,323,100.00	2,637,077.13	20.6
<u>SOLID WASTE COLLECTION</u>						
10-4420-240	OFFICE SUPPLIES & EXPENSE	.00	.00	3,000.00	3,000.00	.0
10-4420-310	CONTRACT SERVICES	86,177.73	172,397.32	980,000.00	807,602.68	17.6
10-4420-311	COMMUNITY CLEAN UP	.00	.00	8,000.00	8,000.00	.0
	TOTAL SOLID WASTE COLLECTION	86,177.73	172,397.32	991,000.00	818,602.68	17.4
<u>SHOP</u>						
10-4440-130	EMPLOYEE BENEFITS	.00	.00	9,900.00	9,900.00	.0
10-4440-250	EQUIP SUPPLIES & MAINTENANCE	179.77	367.31	11,000.00	10,632.69	3.3
10-4440-280	TELEPHONE	.00	.00	600.00	600.00	.0
10-4440-480	SPECIAL DEPARTMENTAL SUPPLIES	257.91	257.91	1,000.00	742.09	25.8
10-4440-510	INSURANCE	.00	.00	700.00	700.00	.0
10-4440-610	MISCELLANEOUS	.00	.00	100.00	100.00	.0
	TOTAL SHOP	437.68	625.22	23,300.00	22,674.78	2.7

FOR ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

10/10/2024 09:34AM PAGE: 10

19

Section 11. Item D.

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>						
10-4510-110	SALARY & WAGES	15,112.88	52,337.53	186,200.00	133,862.47	28.1
10-4510-115	OVERTIME	479.79	2,203.52	4,000.00	1,796.48	55.1
10-4510-120	SEASONAL/TEMPORARY EMPLOYEES	101.51	16,549.94	50,000.00	33,450.06	33.1
10-4510-130	EMPLOYEE BENEFITS	6,912.48	22,968.09	95,200.00	72,231.91	24.1
10-4510-230	TRAVEL & TRAINING	.00	.00	300.00	300.00	.0
10-4510-250	EQUIPMENT SUPPLIES & MAINT	2,757.64	8,440.10	23,700.00	15,259.90	35.6
10-4510-252	CLOTHING AND PPC	.00	683.10	1,300.00	616.90	52.6
10-4510-260	BLDG & GROUNDS SUP & MAINT	26,051.15	37,239.53	70,000.00	32,760.47	53.2
10-4510-280	TELEPHONE	68.08	161.13	1,200.00	1,038.87	13.4
10-4510-310	PROFESSIONAL SERVICES	112.58	27,780.16	75,000.00	47,219.84	37.0
10-4510-510	INSURANCE	.00	.00	11,000.00	11,000.00	.0
10-4510-610	MISCELLANEOUS SUPPLIES	.00	198.65	400.00	201.35	49.7
10-4510-620	MISCELLANEOUS SERVICES	.00	.00	500.00	500.00	.0
10-4510-720	BUILDING IMPROVEMENTS	.00	.00	73,000.00	73,000.00	.0
10-4510-730	PARK IMPROVEMENTS	227,033.46	424,333.31	475,000.00	50,666.69	89.3
10-4510-740	EQUIPMENT	6.27	26,816.72	103,500.00	76,683.28	25.9
	TOTAL PARKS	278,635.84	619,711.78	1,170,300.00	550,588.22	53.0
<u>ENGINEERING</u>						
10-4550-110	SALARY & WAGES	2,245.29	6,991.16	57,000.00	50,008.84	12.3
10-4550-115	OVERTIME	163.18	330.31	.00	(330.31)	.0
10-4550-130	EMPLOYEE BENEFITS	980.76	2,964.63	22,500.00	19,535.37	13.2
10-4550-210	BOOKS, SUBS & MEMBERSHIP	.00	.00	1,500.00	1,500.00	.0
10-4550-230	TRAVEL & MEETINGS	.00	.00	1,500.00	1,500.00	.0
10-4550-240	OFFICE SUPPLIES & EXPENSE	.00	.00	100.00	100.00	.0
10-4550-250	EQUIP SUPPLIES & MAINTENANCE	.00	134.39	10,000.00	9,865.61	1.3
10-4550-280	TELEPHONE	24.04	50.57	700.00	649.43	7.2
10-4550-310	PROFESSIONAL SERVICES	.00	2,350.00	5,000.00	2,650.00	47.0
10-4550-510	INSURANCE	.00	.00	1,900.00	1,900.00	.0
10-4550-610	MISCELLANEOUS	.00	.00	50.00	50.00	.0
	TOTAL ENGINEERING	3,413.27	12,821.06	100,250.00	87,428.94	12.8

FOR ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

10/10/2024 09:34AM PAGE: 11

20

Section 11. Item D.

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>						
10-4561-110	SALARY & WAGES	.00	.00	55,100.00	55,100.00	.0
10-4561-120	SEASONAL/TEMPORARY EMPLOYEES	.00	10,016.00	9,700.00	(316.00)	103.3
10-4561-130	EMPLOYEE BENEFITS	.00	766.22	38,300.00	37,533.78	2.0
10-4561-220	PUBLIC NOTICES	.00	.00	500.00	500.00	.0
10-4561-240	OFFICE SUPPLIES & EXPENSE	59.62	59.62	1,000.00	940.38	6.0
10-4561-250	EQUIPMENT SUPPLIES & EXPENSE	.00	58.44	7,000.00	6,941.56	.8
10-4561-480	SPECIAL DEPARTMENTAL SUPPLIES	.00	64.25	13,000.00	12,935.75	.5
10-4561-481	FIELD PREPARATION SUPPLIES	.00	.00	30,000.00	30,000.00	.0
10-4561-510	INSURANCE	.00	.00	3,000.00	3,000.00	.0
10-4561-609	TOURNAMENT REGISTRATION	.00	.00	1,000.00	1,000.00	.0
10-4561-610	MISCELLANEOUS SUPPLIES	.00	.00	800.00	800.00	.0
10-4561-620	MISCELLANEOUS SERVICES	.00	(30.00)	10,000.00	10,030.00	(.3)
	TOTAL RECREATION	59.62	10,934.53	169,400.00	158,465.47	6.5
<u>MUSEUM</u>						
10-4562-110	SALARY & WAGES	5,142.04	15,894.73	62,000.00	46,105.27	25.6
10-4562-130	EMPLOYEE BENEFITS	952.40	2,983.40	12,000.00	9,016.60	24.9
10-4562-210	BOOKS, SUBSCRIP & MEMBERSHIPS	350.35	350.35	650.00	299.65	53.9
10-4562-220	MUSEUM PROMOTION	.00	221.82	800.00	578.18	27.7
10-4562-230	TRAVEL	.00	530.00	3,000.00	2,470.00	17.7
10-4562-240	OFFICE SUPPLIES	.00	234.88	600.00	365.12	39.2
10-4562-250	EQUIP SUPPLIES & MAINTENANCE	.00	.00	750.00	750.00	.0
10-4562-260	BLDG & GRNDS SUPPLIES & MAINT	109.45	109.45	100.00	(9.45)	109.5
10-4562-280	TELEPHONE	52.00	260.00	650.00	390.00	40.0
10-4562-480	MUSEUM ARTIFACTS & MATERIALS	.00	.00	1,000.00	1,000.00	.0
10-4562-510	INSURANCE	.00	.00	900.00	900.00	.0
10-4562-610	MISCELLANEOUS	70.35	147.91	1,000.00	852.09	14.8
10-4562-720	BUILDING IMPROVEMENTS	139.98	139.98	10,000.00	9,860.02	1.4
	TOTAL MUSEUM	6,816.57	20,872.52	93,450.00	72,577.48	22.3
<u>YOUTH COUNCIL</u>						
10-4563-210	MEMBERSHIPS	.00	.00	50.00	50.00	.0
10-4563-230	TRAVEL & TRAINING	.00	.00	5,000.00	5,000.00	.0
10-4563-250	EQUIP SUPPLIES & MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
10-4563-610	MISCELLANEOUS SUPPLIES	21.54	90.24	5,000.00	4,909.76	1.8
10-4563-620	MISCELLANEOUS SERVICES	.00	.00	500.00	500.00	.0
	TOTAL YOUTH COUNCIL	21.54	90.24	11,550.00	11,459.76	.8

FOR ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

10/10/2024 09:34AM PAGE: 12

21

Section 11. Item D.

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SENIOR CITIZENS</u>						
10-4564-110	SALARY & WAGES	5,263.66	12,894.07	67,300.00	54,405.93	19.2
10-4564-115	OVERTIME	.00	.00	1,000.00	1,000.00	.0
10-4564-130	EMPLOYEE BENEFITS	961.08	2,579.56	13,200.00	10,620.44	19.5
10-4564-220	PUBLIC NOTICES	.00	.00	400.00	400.00	.0
10-4564-230	TRAVEL & TRAINING	185.00	249.00	10,000.00	9,751.00	2.5
10-4564-240	OFFICE SUPPLIES	23.03	23.03	500.00	476.97	4.6
10-4564-250	EQUIP SUPPLIES & MAINTENANCE	89.54	89.54	6,000.00	5,910.46	1.5
10-4564-260	BLDG & GROUNDS SUP & MAINT	354.17	354.17	3,000.00	2,645.83	11.8
10-4564-270	UTILITIES	16.33	48.47	2,500.00	2,451.53	1.9
10-4564-280	TELEPHONE	43.08	86.13	1,000.00	913.87	8.6
10-4564-285	INTERNET SERVICE	237.08	474.16	3,000.00	2,525.84	15.8
10-4564-480	FOOD COST	661.03	1,439.73	15,000.00	13,560.27	9.6
10-4564-510	INSURANCE	.00	.00	6,000.00	6,000.00	.0
10-4564-610	CRAFT FAIR	44.05	1,769.43	15,000.00	13,230.57	11.8
10-4564-620	MISCELLANEOUS SERVICES	84.00	124.00	11,500.00	11,376.00	1.1
10-4564-720	BUILDINGS	.00	5,066.97	14,000.00	8,933.03	36.2
	TOTAL SENIOR CITIZENS	7,962.05	25,198.26	169,400.00	144,201.74	14.9

<u>LIBRARY DEPARTMENT</u>						
10-4580-110	SALARY & WAGES	17,162.54	54,480.65	240,900.00	186,419.35	22.6
10-4580-115	OVERTIME	.00	162.70	.00	(162.70)	.0
10-4580-130	EMPLOYEE BENEFITS	4,422.11	13,753.52	64,700.00	50,946.48	21.3
10-4580-210	BOOKS, SUBSCRIP & MEMBERSHIPS	70.81	71.81	3,000.00	2,928.19	2.4
10-4580-220	LIBRARY PROMOTION	191.97	1,388.55	8,000.00	6,611.45	17.4
10-4580-230	TRAVEL	.00	.00	1,500.00	1,500.00	.0
10-4580-240	OFFICE SUPPLIES & EXPENSE	956.34	2,944.45	7,000.00	4,055.55	42.1
10-4580-250	EQUIPMENT SUPPLIES & MAINT	526.00	5,283.44	10,000.00	4,716.56	52.8
10-4580-260	BLDG SUPPLIES & MAINT	294.14	2,137.15	20,000.00	17,862.85	10.7
10-4580-270	UTILITIES	56.02	187.75	10,000.00	9,812.25	1.9
10-4580-280	TELEPHONE	169.53	719.99	3,000.00	2,280.01	24.0
10-4580-285	INTERNET SERVICE	123.20	246.40	1,000.00	753.60	24.6
10-4580-310	PROFESSIONAL SERVICES	197.43	478.31	1,100.00	621.69	43.5
10-4580-480	LIBRARY BOOKS & MATERIALS	5,003.31	9,354.36	32,000.00	22,645.64	29.2
10-4580-481	LIBRARY TAPES	1,782.60	4,395.20	10,000.00	5,604.80	44.0
10-4580-510	INSURANCE	.00	.00	16,900.00	16,900.00	.0
10-4580-609	STATE GRANT	.00	.00	6,500.00	6,500.00	.0
10-4580-610	MISCELLANEOUS SUPPLIES	.00	.00	500.00	500.00	.0
10-4580-620	MISCELLANEOUS SERVICES	.00	.00	500.00	500.00	.0
10-4580-740	EQUIPMENT	5,711.34	7,415.34	18,000.00	10,584.66	41.2
	TOTAL LIBRARY DEPARTMENT	36,667.34	103,019.62	454,600.00	351,580.38	22.7

FOR ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

10/10/2024 09:34AM PAGE: 13

22

Section 11. Item D.

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CEMETERY</u>						
10-4590-110	SALARY & WAGES	1,298.02	4,038.38	26,400.00	22,361.62	15.3
10-4590-115	OVERTIME	134.42	404.97	3,000.00	2,595.03	13.5
10-4590-120	SEASONAL/TEMPORARY EMPLOYEES	.00	.00	8,000.00	8,000.00	.0
10-4590-130	EMPLOYEE BENEFITS	603.21	1,796.50	12,400.00	10,603.50	14.5
10-4590-240	OFFICE SUPPLIES & EXPENSE	.00	.00	300.00	300.00	.0
10-4590-250	EQUIPMENT SUPPLIES & MAINT	.00	.00	7,000.00	7,000.00	.0
10-4590-260	BLDG & GROUNDS SUP & MAINT	4,735.00	4,910.00	6,000.00	1,090.00	81.8
10-4590-280	TELEPHONE	18.75	56.25	150.00	93.75	37.5
10-4590-310	PROFESSIONAL SERVICES	.00	14,400.00	55,000.00	40,600.00	26.2
10-4590-510	INSURANCE	.00	.00	2,000.00	2,000.00	.0
10-4590-610	MISCELLANEOUS	.00	.00	500.00	500.00	.0
10-4590-730	CEMETERY IMPROVEMENTS	.00	.00	85,000.00	85,000.00	.0
	TOTAL CEMETERY	6,789.40	25,606.10	205,750.00	180,143.90	12.5
<u>COMMUNITY PROGRESS</u>						
10-4620-210	NIGHT OUT AGAINST CRIME	100.00	1,155.00	1,200.00	45.00	96.3
10-4620-211	EASTER EGG HUNT	.00	.00	1,200.00	1,200.00	.0
10-4620-212	BUSINESS CONFERENCE	.00	.00	1,000.00	1,000.00	.0
10-4620-220	HOLIDAY AT HARDWARE	.00	.00	2,000.00	2,000.00	.0
10-4620-240	PHOTOGRAPHY & SCRAPBOOK	.00	.00	600.00	600.00	.0
10-4620-250	PARADE FLOAT SUPPLIES & PULL	.00	.00	1,000.00	1,000.00	.0
10-4620-510	INSURANCE	.00	.00	450.00	450.00	.0
10-4620-610	MISCELLANEOUS SUPPLIES	.00	12,825.60	3,000.00	(9,825.60)	427.5
10-4620-611	4TH OF JULY	.00	851.31	25,000.00	24,148.69	3.4
10-4620-614	MASS TRANSIT-CVT	.00	.00	340,000.00	340,000.00	.0
10-4620-615	KILGORE TAX 50% TAX	.00	.00	100,000.00	100,000.00	.0
10-4620-620	MISCELLANEOUS SERVICES	.00	.00	1,000.00	1,000.00	.0
10-4620-621	HYRUM HORNETS	.00	.00	2,000.00	2,000.00	.0
	TOTAL COMMUNITY PROGRESS	100.00	14,831.91	478,450.00	463,618.09	3.1
<u>CAPITAL PROJECT EXPENSE</u>						
10-4800-921	CONTRIBUTION - CAPITAL PROJECT	.00	.00	450,000.00	450,000.00	.0
	TOTAL CAPITAL PROJECT EXPENSE	.00	.00	450,000.00	450,000.00	.0
	TOTAL FUND EXPENDITURES	1,182,564.35	2,203,985.15	9,778,370.00	7,574,384.85	22.5
	NET REVENUE OVER EXPENDITURES	(763,803.72)	(852,519.68)	.00	852,519.68	.0

FOR ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

10/10/2024 09:34AM PAGE: 14

23

Section 11. Item D.

HYRUM CITY CORPORATION
 BALANCE SHEET
 SEPTEMBER 30, 2024

CAPITAL PROJECTS FUND

<u>ASSETS</u>			
45-1010000	CASH IN COMBINED FUND	1,542,252.59	
	TOTAL ASSETS		1,542,252.59
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
45-2131000	ACCTS PAY - CAPITAL PROJECTS	150,000.00	
	TOTAL LIABILITIES		150,000.00
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
45-2951000	CAP PROJ - UNAPPROPRIATED	1,580,767.13	
	REVENUE OVER EXPENDITURES - YTD	(188,514.54)	
	BALANCE - CURRENT DATE	1,392,252.59	
	TOTAL FUND EQUITY		1,392,252.59
	TOTAL LIABILITIES AND EQUITY		1,542,252.59

FOR ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

10/10/2024 09:34AM PAGE: 15

24

Section 11. Item D.

HYRUM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>GRANT REVENUE</u>						
45-3342	GENERAL FUND TRANSFER	.00	.00	450,000.00	450,000.00	.0
	TOTAL GRANT REVENUE	.00	.00	450,000.00	450,000.00	.0
<u>MISCELLANEOUS REVENUES</u>						
45-3620	INTEREST EARNINGS	7,087.69	22,579.41	100,000.00	77,420.59	22.6
	TOTAL MISCELLANEOUS REVENUES	7,087.69	22,579.41	100,000.00	77,420.59	22.6
<u>INTERGOVERNMENTAL REVENUE</u>						
45-3895	TRANS FROM CAPITAL PROJ UNAP	.00	.00	1,569,000.00	1,569,000.00	.0
	TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	1,569,000.00	1,569,000.00	.0
	TOTAL FUND REVENUE	7,087.69	22,579.41	2,119,000.00	2,096,420.59	1.1

FOR ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

10/10/2024 09:34AM PAGE: 16

25

Section 11. Item D.

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPARTMENT</u>						
45-4220-740	NEW FIRE ENGINE	.00	.00	400,000.00	400,000.00	.0
	TOTAL FIRE DEPARTMENT	.00	.00	400,000.00	400,000.00	.0
 <u>PARKS</u>						
45-4510-730	BLACKSMITH FORK PARK	5,735.31	12,387.71	.00	(12,387.71)	.0
45-4510-732	WEST PARK	.00	.00	500,000.00	500,000.00	.0
45-4510-733	EAST PARK	82,956.24	198,706.24	1,219,000.00	1,020,293.76	16.3
	TOTAL PARKS	88,691.55	211,093.95	1,719,000.00	1,507,906.05	12.3
	TOTAL FUND EXPENDITURES	88,691.55	211,093.95	2,119,000.00	1,907,906.05	10.0
	NET REVENUE OVER EXPENDITURES	(81,603.86)	(188,514.54)	.00	188,514.54	.0

FOR ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

10/10/2024 09:34AM PAGE: 17

26

Section 11. Item D.

HYRUM CITY CORPORATION
 BALANCE SHEET
 SEPTEMBER 30, 2024

WATER UTILITY FUND

ASSETS

51-1010000	CASH IN COMBINED FUND	2,407,871.47	
51-1311000	ACCTS REC - UTILITIES	77,467.61	
51-1311001	ACCTS REC - PRIOR PERIOD	97,159.65	
51-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(2,458.44)	
51-1511510	INVENTORY - WATER	59,304.20	
51-1561100	PPD EXPENSE-CHLORINE DEPOSIT	2,250.00	
51-1571000	DEFERRED OUTFLOW OF RESOURCES	52,904.00	
51-1611000	LAND & STOCK - WATER UTILITY	1,008,142.00	
51-1621000	BUILDINGS - WATER UTILITY	440,701.72	
51-1622000	DEPRECIATION - WATER BUILDINGS	(276,686.96)	
51-1631000	WATER STORAGE & DIST SYSTEM	11,760,403.38	
51-1632000	DEPREC - WATER DIST SYSTEM	(6,878,391.65)	
51-1642000	WATER IMPROVEMENTS	(1,179,759.00)	
51-1651000	EQUIPMENT - WATER UTILITY	2,164,633.96	
51-1652000	DEPRECIATION - WATER EQUIPMENT	(1,243,442.54)	
51-1711000	CONSTRUCTION IN PROGRESS	548,868.68	
		9,038,968.08	9,038,968.08

LIABILITIES AND EQUITY

LIABILITIES

51-2131000	ACCTS PAY - WATER FUND	8.78	
51-2228000	ACCRUED VACATION - WATER	33,434.71	
51-2228001	DEFERRED INFLOWS OF RESOURCES	316.00	
51-2228002	UNFUNDED PENSION PAYABLE	29,369.00	
51-2230100	ACCRUED SICK LEAVE - WATER	60,980.38	
		124,108.87	124,108.87

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
51-2951000	WATER FUND - UNAPPROPRIATED	9,049,704.82	
51-2971001	UNFUNDED PENSION ADJ.	(76,159.00)	
	REVENUE OVER EXPENDITURES - YTD	(58,686.61)	
		8,914,859.21	
	BALANCE - CURRENT DATE	8,914,859.21	
	TOTAL FUND EQUITY	8,914,859.21	8,914,859.21
	TOTAL LIABILITIES AND EQUITY	9,038,968.08	9,038,968.08

FOR ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

10/10/2024 09:34AM PAGE: 18

27

Section 11. Item D.

HYRUM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
51-3711	METERED WATER SALES	140,381.21	421,319.74	1,600,000.00	1,178,680.26 26.3
51-3714	NEW CONNECTION FEES	1,696.00	6,360.00	34,000.00	27,640.00 18.7
51-3718	SALE OF MATERIALS	.00	.00	1,000.00	1,000.00 .0
51-3719	MISCELLANEOUS REVENUES	.00	.00	5,000.00	5,000.00 .0
51-3721	INTEREST EARNINGS	10,886.80	32,764.70	158,000.00	125,235.30 20.7
51-3725	IMPACT FEE - "BUY-IN"	688.00	2,580.00	.00	(2,580.00) .0
51-3726	IMPACT FEE - STORAGE	3,564.00	13,365.00	13,760.00	395.00 97.1
51-3727	IMPACT FEE - DISTRIBUTION	5,696.00	21,360.00	71,280.00	49,920.00 30.0
51-3728	IMPACT FEE - TREATMENT	.00	.00	113,920.00	113,920.00 .0
51-3729	IMPACT FEE - PROFESSIONAL SERV	44.00	165.00	880.00	715.00 18.8
51-3742	RENT - NON-OPERATING PROPERTY	1,350.00	4,050.00	31,800.00	27,750.00 12.7
	TOTAL UTILITY REVENUES	164,306.01	501,964.44	2,029,640.00	1,527,675.56 24.7
	TOTAL FUND REVENUE	164,306.01	501,964.44	2,029,640.00	1,527,675.56 24.7

FOR ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

10/10/2024 09:34AM PAGE: 19

28

Section 11. Item D.

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

WATER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER DEPARTMENT</u>						
51-5100-110	SALARIES AND WAGES	20,921.69	65,203.57	458,600.00	393,396.43	14.2
51-5100-115	OVERTIME	1,842.45	6,450.32	4,000.00	(2,450.32)	161.3
51-5100-116	STANDBY TIME	1,118.50	3,189.50	13,400.00	10,210.50	23.8
51-5100-120	SEASONAL	.00	.00	14,400.00	14,400.00	.0
51-5100-130	EMPLOYEE BENEFITS	10,971.75	33,546.98	235,700.00	202,153.02	14.2
51-5100-210	BOOKS, SUBSCRIP & MEMBERSHIPS	.00	.00	1,700.00	1,700.00	.0
51-5100-220	PUBLIC NOTICES	.00	.00	250.00	250.00	.0
51-5100-230	TRAVEL & TRAINING	1,835.00	1,835.00	10,000.00	8,165.00	18.4
51-5100-240	OFFICE SUPPLIES AND EXPENSE	.00	3,059.03	5,000.00	1,940.97	61.2
51-5100-250	EQUIP SUPPLIES & MAINTENANCE	3,830.73	8,123.54	41,100.00	32,976.46	19.8
51-5100-252	CLOTHING AND PPC	131.71	131.71	6,500.00	6,368.29	2.0
51-5100-255	DISTRIB SYSTEM MAINTENANCE	.00	108,638.99	260,000.00	151,361.01	41.8
51-5100-260	BLDG & GROUNDS SUP & MAINT	7,058.07	7,287.79	3,000.00	(4,287.79)	242.9
51-5100-270	UTILITIES	11,054.14	28,779.95	120,000.00	91,220.05	24.0
51-5100-280	TELEPHONE	383.22	1,227.95	4,000.00	2,772.05	30.7
51-5100-310	PROFESSIONAL SERVICES	304.00	9,563.59	20,000.00	10,436.41	47.8
51-5100-510	INSURANCE	.00	.00	10,350.00	10,350.00	.0
51-5100-610	MISCELLANEOUS SUPPLIES	.00	.00	1,000.00	1,000.00	.0
51-5100-720	BUILDINGS	.00	.00	20,000.00	20,000.00	.0
51-5100-740	EQUIPMENT	128,750.00	189,553.22	283,000.00	93,446.78	67.0
51-5100-750	NEW CONSTRUCTION	66,274.00	94,059.91	2,130,000.00	2,035,940.09	4.4
51-5100-950	CONTRIBUTION - RESTRICTED FB	.00	.00	113,920.00	113,920.00	.0
	TOTAL WATER DEPARTMENT	254,475.26	560,651.05	3,755,920.00	3,195,268.95	14.9
	TOTAL FUND EXPENDITURES	254,475.26	560,651.05	3,755,920.00	3,195,268.95	14.9
	NET REVENUE OVER EXPENDITURES	(90,169.25)	(58,686.61)	(1,726,280.00)	(1,667,593.39)	(3.4)

FOR ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

10/10/2024 09:34AM PAGE: 20

29

HYRUM CITY CORPORATION
 BALANCE SHEET
 SEPTEMBER 30, 2024

SEWER UTILITY FUND

ASSETS

52-1010000	CASH IN COMBINED FUND	5,113,005.78	
52-1311000	ACCTS REC - UTILITIES	165,309.45	
52-1311001	ACCTS REC - PRIOR PERIOD	119,431.09	
52-1311002	LEASE RECEIVABLE	255,548.10	
52-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(858.97)	
52-1561103	PPD EXPENSE - CHLORINE DEPOSIT	3,000.00	
52-1571000	DEFERRED OUTFLOW OF RESOURCES	84,054.00	
52-1611000	LAND - SEWER UTILITY	587,937.49	
52-1621000	PLANT & EQUIP - SEWER UTILITY	14,085,849.21	
52-1622000	DEPRECIATION - SEWER PLANT	(7,652,946.53)	
52-1631000	SEWERAGE COLLECTION SYSTEM	3,283,195.77	
52-1632000	DEPREC - SEWER COLLECT SYSTEM	(197,204.49)	
52-1642000	DEPREC - SEWER IMPROVEMENTS	(3,141,898.00)	
52-1651000	EQUIPMENT - SEWER UTILITY	430,424.71	
52-1652000	DEPRECIATION - SEWER EQUIPMENT	(342,329.99)	
52-1711000	CONSTRUCTION IN PROGRESS	267,139.34	
52-1801240	RESTRICTED CASH-DEBT SERVICE	183,185.73	
52-1801250	RESTRICTED CASH-O&M RESERVE	221,600.21	
	TOTAL ASSETS		13,464,442.90

LIABILITIES AND EQUITY

LIABILITIES

52-2131000	ACCTS PAY - SEWER FUND	2,614.04	
52-2228000	ACCRUED VACATION - SEWER	38,504.85	
52-2228001	DEFERRED INFLOWS OF RESOURCES	501.00	
52-2228002	UNFUNDED PENSION PAYABLE	46,661.00	
52-2228003	DEFERRED INFLOWS OF RESOURCES-	231,189.20	
52-2230100	ACCRUED SICK LEAVE - SEWER	57,735.83	
52-2500001	BONDS PAYABLE-WWTP	2,266,794.63	
52-2551100	ACCRUED INT PAY - NEW PLANT	1,460.07	
	TOTAL LIABILITIES		2,645,460.62

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
52-2951000	SEWER FUND - UNAPPROPRIATED	10,148,734.96	
52-2951522	SEWER FUND - RESTRICTED	404,785.94	
52-2971001	UNFUNDED PENSION ADJ.	(101,846.00)	
	REVENUE OVER EXPENDITURES - YTD	367,307.38	
	BALANCE - CURRENT DATE	10,818,982.28	
	TOTAL FUND EQUITY		10,818,982.28
	TOTAL LIABILITIES AND EQUITY		13,464,442.90

Section 11. Item D.

HYRUM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
52-3731 SEWER SERVICE	199,485.25	589,698.50	2,400,000.00	1,810,301.50	24.6
52-3740 CUSTOMER SERVICE FEES	200.00	750.00	5,000.00	4,250.00	15.0
52-3741 INTEREST EARNINGS	23,567.60	70,378.88	225,500.00	155,121.12	31.2
52-3742 RENT - NON-OPERATING PROPERTY	.00	.00	17,400.00	17,400.00	.0
52-3744 MISCELLANEOUS REVENUES	327.20	327.20	5,000.00	4,672.80	6.5
52-3747 IMPACT FEE - COLLECTION	1,744.00	6,540.00	34,900.00	28,360.00	18.7
52-3748 IMPACT FEE - TREATMENT	7,689.68	28,836.30	150,000.00	121,163.70	19.2
TOTAL UTILITY REVENUES	233,013.73	696,530.88	2,837,800.00	2,141,269.12	24.5
TOTAL FUND REVENUE	233,013.73	696,530.88	2,837,800.00	2,141,269.12	24.5

FOR ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

10/10/2024 09:34AM PAGE: 22

31

Section 11. Item D.

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

SEWER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER DEPARTMENT</u>						
52-5200-110	SALARIES AND WAGES	29,886.97	91,871.23	452,600.00	360,728.77	20.3
52-5200-115	OVERTIME	1,540.11	6,527.05	20,000.00	13,472.95	32.6
52-5200-116	ON CALL PAY	1,128.13	3,128.38	15,000.00	11,871.62	20.9
52-5200-120	SEASONAL/TEMPORARY EMPLOYEES	.00	.00	2,000.00	2,000.00	.0
52-5200-130	EMPLOYEE BENEFITS	14,518.10	44,848.66	228,700.00	183,851.34	19.6
52-5200-210	BOOKS, SUBSCRIPTIONS & MEMBERS	285.00	285.00	2,000.00	1,715.00	14.3
52-5200-220	PUBLIC NOTICES	.00	.00	500.00	500.00	.0
52-5200-230	TRAVEL & TRAINING	35.00	1,926.57	20,000.00	18,073.43	9.6
52-5200-240	OFFICE SUPPLIES & EXPENSE	255.00	2,824.36	6,000.00	3,175.64	47.1
52-5200-250	LAB SUPPLIES	410.37	4,787.77	5,000.00	212.23	95.8
52-5200-251	WATER REUSE EQUIP SUP & MAINT	.00	.00	1,000.00	1,000.00	.0
52-5200-252	CLOTHING AND PPC	.00	380.27	3,250.00	2,869.73	11.7
52-5200-254	PLANT EQUIP SUP & MAINT	1,612.39	5,758.07	250,000.00	244,241.93	2.3
52-5200-255	COLLECTION SYSTEM MAINTENANCE	.00	650.00	212,000.00	211,350.00	.3
52-5200-256	MBR CLEANING CHEMICALS	.00	5,825.25	50,000.00	44,174.75	11.7
52-5200-257	ALUMINUM SULFATE	.00	67.50	110,000.00	109,932.50	.1
52-5200-258	POLYMER	.00	.00	17,000.00	17,000.00	.0
52-5200-260	BLDG & GROUNDS SUP & MAINT	225.16	450.32	4,000.00	3,549.68	11.3
52-5200-270	UTILITIES	27,911.26	87,261.42	340,000.00	252,738.58	25.7
52-5200-280	TELEPHONE	437.85	1,039.65	4,500.00	3,460.35	23.1
52-5200-285	INTERNET SERVICE	546.08	1,092.16	6,000.00	4,907.84	18.2
52-5200-310	PROFESSIONAL SERVICES	1,425.00	16,101.84	250,000.00	233,898.16	6.4
52-5200-311	PRETREATMENT PROGRAM	.00	.00	30,000.00	30,000.00	.0
52-5200-510	INSURANCE	.00	.00	26,200.00	26,200.00	.0
52-5200-610	MISCELLANEOUS	.00	.00	2,000.00	2,000.00	.0
52-5200-700	AMORTIZATION OF BOND COSTS	.00	.00	2,500.00	2,500.00	.0
52-5200-740	EQUIPMENT	.00	33,500.00	110,000.00	76,500.00	30.5
52-5200-750	NEW CONSTRUCTION	.00	.00	1,200,000.00	1,200,000.00	.0
52-5200-812	DEBT SERVICE-WWTP	3,670.95	10,996.82	44,300.00	33,303.18	24.8
52-5200-822	DEBT SERVICE-INT. WWTP	3,295.05	9,901.18	39,400.00	29,498.82	25.1
	TOTAL SEWER DEPARTMENT	87,182.42	329,223.50	3,453,950.00	3,124,726.50	9.5
	TOTAL FUND EXPENDITURES	87,182.42	329,223.50	3,453,950.00	3,124,726.50	9.5
	NET REVENUE OVER EXPENDITURES	145,831.31	367,307.38	(616,150.00)	(983,457.38)	59.6

FOR ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

10/10/2024 09:34AM PAGE: 23

32

HYRUM CITY CORPORATION
 BALANCE SHEET
 SEPTEMBER 30, 2024

ELECTRIC UTILITY FUND

ASSETS

53-1010000	CASH IN COMBINED FUND	4,472,371.37	
53-1311000	ACCTS REC - UTILITIES	654,894.87	
53-1311001	ACCTS REC - PRIOR PERIOD	782,829.73	
53-1311710	DEFERRED COLL. COST	(11,569.94)	
53-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(6,470.18)	
53-1511510	INVENTORY - ELECTRIC	2,108,262.41	
53-1565530	RIGHT OF USE ASSET	32,311.00	
53-1565531	ACCUMULATED AMORTIZATION	(21,304.76)	
53-1565532	ACC. AMORTIZATION-SAN JUAN	(1,730,129.00)	
53-1571000	DEFERRED OUTFLOW OF RESOURCES	174,364.00	
53-1611000	LAND - ELECTRIC UTILITY	823,439.55	
53-1621000	BUILDINGS - ELECTRIC UTILITY	1,494,900.33	
53-1621100	SAN JUAN POWER PURCHASE	1,784,730.20	
53-1621500	PAYSON POWER PURCHASE	101,111.59	
53-1622000	DEPRECIATION - ELEC BUILDINGS	(592,818.17)	
53-1631000	ELEC POWER DISTRIBUTION SYSTEM	9,275,987.63	
53-1632000	DEPREC - POWER DIST SYSTEM	(4,504,318.95)	
53-1642000	DEPREC - ELECTRIC IMPROVEMENTS	(33,734.00)	
53-1651000	EQUIPMENT - ELECTRIC UTILITY	2,921,075.01	
53-1652000	DEPRECIATION - ELEC EQUIPMENT	(1,835,806.51)	
53-1711000	CONSTRUCTION IN PROGRESS	3,369,137.06	
	TOTAL ASSETS		19,259,263.24

LIABILITIES AND EQUITY

LIABILITIES

53-2131000	ACCTS PAY - ELECTRIC	590,988.86	
53-2131500	ACCTS PAY - UTILITY DEPOSITS	502,614.13	
53-2228000	ACCRUED VACATION - ELECTRIC	97,701.63	
53-2228001	DEFERRED INFLOWS OF RESOURCES	1,040.00	
53-2228002	UNFUNDED PENSION PAYABLE	96,796.00	
53-2228003	LEASE LIABILITY	11,006.24	
53-2230100	ACCRUED SICK LEAVE - ELECTRIC	143,944.05	
53-2411100	STATE SALES TAX PAYABLE	20,924.71	
53-2411101	SALES TAX PAY - NON CURRENT	13,673.37	
53-2411102	SALES TAX - NON CITY	503.46	
	TOTAL LIABILITIES		1,479,192.45

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
53-2951000	ELECTRIC FUND - UNAPPROPRIATED	16,709,615.95	
53-2971001	UNFUNDED PENSION ADJ.	(183,539.00)	
	REVENUE OVER EXPENDITURES - YTD	1,253,993.84	
	BALANCE - CURRENT DATE		17,780,070.79
	TOTAL FUND EQUITY		17,780,070.79

HYRUM CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2024

Section 11. Item D.

ELECTRIC UTILITY FUND

TOTAL LIABILITIES AND EQUITY

19,259,263.24

Section 11. Item D.

HYRUM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

ELECTRIC UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES ENERGY SALES</u>					
53-3145 ENERGY SALES AND USE TAX	52,487.18	161,416.48	550,000.00	388,583.52	29.4
TOTAL UTILITY REVENUES ENERGY SALES	52,487.18	161,416.48	550,000.00	388,583.52	29.4
<u>UTILITY REVENUES</u>					
53-3751 METERED ENERGY SALES	1,194,890.66	3,567,859.87	14,100,000.00	10,532,140.13	25.3
53-3752 ENERGY DISCOUNTS	(22,222.47)	(71,953.70)	(105,000.00)	(33,046.30)	(68.5)
53-3755 NEW CONNECTION FEES	3,000.00	16,530.00	85,000.00	68,470.00	19.5
53-3757 SALE OF MATERIALS	3,663.00	59,839.82	500.00	(59,339.82)	11968.
53-3758 CUSTOMER SERVICE & MISC	94,248.27	147,520.05	255,000.00	107,479.95	57.9
53-3761 INTEREST EARNINGS	19,939.59	57,212.35	152,000.00	94,787.65	37.6
53-3764 LABOR	.00	18,875.00	15,000.00	(3,875.00)	125.8
53-3765 EQUIPMENT	.00	9,240.00	15,000.00	5,760.00	61.6
53-3766 MATERIALS	.00	69,241.67	15,000.00	(54,241.67)	461.6
53-3767 IMPACT FEE - DISTRIBUTION	6,325.00	36,172.00	101,200.00	65,028.00	35.7
TOTAL UTILITY REVENUES	1,299,844.05	3,910,537.06	14,633,700.00	10,723,162.94	26.7
TOTAL FUND REVENUE	1,352,331.23	4,071,953.54	15,183,700.00	11,111,746.46	26.8

FOR ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

10/10/2024 09:34AM PAGE: 26

35

Section 11. Item D.

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

ELECTRIC UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTRIC DEPARTMENT</u>						
53-5300-110	SALARIES AND WAGES	83,648.75	232,557.75	1,229,800.00	997,242.25	18.9
53-5300-115	OVERTIME	2,390.69	11,657.43	25,000.00	13,342.57	46.6
53-5300-116	STANDBY TIME	1,205.88	3,184.88	13,400.00	10,215.12	23.8
53-5300-120	SEASONAL/TEMPORARY EMPLOYEES	1,271.66	3,814.98	20,000.00	16,185.02	19.1
53-5300-130	EMPLOYEE BENEFITS	37,231.41	105,545.62	576,400.00	470,854.38	18.3
53-5300-210	BOOKS, SUBSCRIP & MEMBERSHIPS	117.70	117.70	2,900.00	2,782.30	4.1
53-5300-220	PUBLIC NOTICES	.00	117.70	250.00	132.30	47.1
53-5300-230	TRAVEL & TRAINING	1,112.00	3,137.42	20,000.00	16,862.58	15.7
53-5300-240	OFFICE SUPPLIES AND EXPENSE	1,254.09	3,081.21	10,000.00	6,918.79	30.8
53-5300-250	EQUIP SUPPLIES & MAINTENANCE	4,731.02	7,797.85	125,000.00	117,202.15	6.2
53-5300-252	CLOTHING AND PPC	560.68	583.18	9,000.00	8,416.82	6.5
53-5300-255	GEN & DIST SYSTEM MAINTENANCE	4,101.57	15,948.50	925,000.00	909,051.50	1.7
53-5300-256	TREE CITY/CONSUMER ED.	2,935.20	2,935.20	105,000.00	102,064.80	2.8
53-5300-257	DIESEL GENERATOR COSTS	28,233.90	84,087.24	830,000.00	745,912.76	10.1
53-5300-258	CHRISTMAS DECORATIONS	.00	.00	10,000.00	10,000.00	.0
53-5300-259	HYDRO PLANT MAINTENANCE	3,600.12	4,389.42	75,000.00	70,610.58	5.9
53-5300-260	BLDGS & GROUNDS SUP & MAINT	847.44	2,893.07	35,000.00	32,106.93	8.3
53-5300-270	UTILITIES	36.41	129.66	16,000.00	15,870.34	.8
53-5300-280	TELEPHONE	1,164.15	2,977.99	12,000.00	9,022.01	24.8
53-5300-285	INTERNET SERVICE	150.00	300.00	2,500.00	2,200.00	12.0
53-5300-310	PROFESSIONAL SERVICES	2,130.06	15,266.79	65,000.00	49,733.21	23.5
53-5300-510	INSURANCE	.00	.00	32,800.00	32,800.00	.0
53-5300-610	MISCELLANEOUS SUPPLIES	199.82	2,652.87	10,000.00	7,347.13	26.5
53-5300-620	MISCELLANEOUS SERVICES	5,193.88	15,090.46	60,000.00	44,909.54	25.2
53-5300-630	POWER PURCHASE	739,520.24	2,065,040.28	9,100,000.00	7,034,959.72	22.7
53-5300-735	CANYON PARK IMPROVEMENTS	.00	.00	3,500.00	3,500.00	.0
53-5300-740	EQUIPMENT	.00	.00	160,000.00	160,000.00	.0
53-5300-750	NEW CONSTRUC, SPECIAL PROJECTS	7,977.64	41,954.72	680,000.00	638,045.28	6.2
53-5300-810	DEBT SERVICE - PRINCIPAL	41,727.27	83,454.54	441,000.00	357,545.46	18.9
53-5300-820	DEBT SERVICE - INTEREST	54,621.62	109,243.24	587,000.00	477,756.76	18.6
	TOTAL ELECTRIC DEPARTMENT	1,025,963.20	2,817,959.70	15,181,550.00	12,363,590.30	18.6
	TOTAL FUND EXPENDITURES	1,025,963.20	2,817,959.70	15,181,550.00	12,363,590.30	18.6
	NET REVENUE OVER EXPENDITURES	326,368.03	1,253,993.84	2,150.00	(1,251,843.84)	58325.

FOR ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

10/10/2024 09:34AM PAGE: 27

36

Section 11. Item D.

HYRUM CITY CORPORATION
 BALANCE SHEET
 SEPTEMBER 30, 2024

IRRIGATION UTILITY FUND

ASSETS

54-1010000	CASH IN COMBINED FUND	935,066.44	
54-1311000	ACCTS REC - UTILITIES	22,377.02	
54-1311001	ACCTS REC - PRIOR PERIOD	19,565.17	
54-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(379.55)	
54-1511510	INVENTORY - IRRIGATION	5,969.45	
54-1571000	DEFERRED OUTFLOW OF RESOURCES	9,398.00	
54-1611000	LAND & STOCK - IRR UTILITY	1,245,261.09	
54-1631000	IRRIGATION DISTRIBUTION SYSTEM	6,869,736.93	
54-1632000	DEPRECIATION - IRRIG DIST SYS	(5,294,047.97)	
54-1651000	EQUIPMENT - IRRIGATION UTILITY	146,095.47	
54-1652000	DEPRECIATION - IRRI EQUIPMENT	(97,203.67)	
54-1711000	CONSTRUCTION IN PROGRESS	795.00	
	TOTAL ASSETS		3,862,633.38

LIABILITIES AND EQUITY

LIABILITIES

54-2131000	ACCTS PAY - IRRIGATION	11,448.00	
54-2228000	ACCRUED VAC PAY - IRRIGATION	6,139.84	
54-2228001	DEFERRED INFLOWS OF RESOURCES	56.00	
54-2228002	UNFUNDED PENSION PAYABLE	5,217.00	
54-2230100	ACCRUED SICK LEAVE - IRRIGATIO	9,465.87	
	TOTAL LIABILITIES		32,326.71

FUND EQUITY

54-2811540	CONTRIBUTED CAPITAL	4,101,602.62	
	UNAPPROPRIATED FUND BALANCE:		
54-2951000	IRR FUND - UNAPPROPRIATED	(320,507.99)	
54-2971001	UNFUNDED PENSION ADJ.	(14,791.00)	
	REVENUE OVER EXPENDITURES - YTD	64,003.04	
	BALANCE - CURRENT DATE	(271,295.95)	
	TOTAL FUND EQUITY		3,830,306.67
	TOTAL LIABILITIES AND EQUITY		3,862,633.38

FOR ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

10/10/2024 09:34AM PAGE: 28

37

Section 11. Item D.

HYRUM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

IRRIGATION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
54-3340 STATE - FEDERAL GRANTS	.00	.00	866,300.00	866,300.00	.0
TOTAL SOURCE 33	.00	.00	866,300.00	866,300.00	.0
<u>UTILITY REVENUES</u>					
54-3771 IRRIGATION SERVICE	30,544.69	91,537.06	370,000.00	278,462.94	24.7
54-3775 NEW CONNECTION FEES	.00	.00	1,000.00	1,000.00	.0
54-3779 MISCELLANEOUS REVENUES	.00	.00	6,000.00	6,000.00	.0
54-3781 INTEREST EARNINGS	3,962.04	11,862.52	38,000.00	26,137.48	31.2
54-3785 IMPACT FEE - "BUY-IN"	3,176.00	10,322.00	47,700.00	37,378.00	21.6
54-3786 IMPACT FEE - STORAGE	.00	794.00	.00	(794.00)	.0
TOTAL UTILITY REVENUES	37,682.73	114,515.58	462,700.00	348,184.42	24.8
TOTAL FUND REVENUE	37,682.73	114,515.58	1,329,000.00	1,214,484.42	8.6

FOR ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

10/10/2024 09:34AM PAGE: 29

38

Section 11. Item D.

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

IRRIGATION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>IRRIGATION DEPARTMENT</u>					
54-5400-110 SALARIES AND WAGES	4,531.08	14,224.98	98,900.00	84,675.02	14.4
54-5400-115 OVERTIME	196.72	2,594.83	2,000.00	(594.83)	129.7
54-5400-130 EMPLOYEE BENEFITS	2,260.33	7,757.34	53,800.00	46,042.66	14.4
54-5400-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
54-5400-240 OFFICE SUPPLIES AND EXPENSE	609.63	1,913.44	7,000.00	5,086.56	27.3
54-5400-250 EQUIP SUPPLIES & MAINTENANCE	.00	.00	10,000.00	10,000.00	.0
54-5400-255 DISTRIB SYSTEM MAINTENANCE	349.49	7,374.20	30,000.00	22,625.80	24.6
54-5400-260 BLDGS & GROUNDS SUP & MAINT	.00	.00	1,000.00	1,000.00	.0
54-5400-270 UTILITIES	79.12	263.01	85,000.00	84,736.99	.3
54-5400-280 TELEPHONE	40.75	122.25	450.00	327.75	27.2
54-5400-310 PROFESSIONAL SERVICES	1,227.00	9,860.34	10,000.00	139.66	98.6
54-5400-510 INSURANCE	.00	.00	5,300.00	5,300.00	.0
54-5400-540 IRRIGATION ASSESSMENTS	.00	.00	88,000.00	88,000.00	.0
54-5400-740 EQUIPMENT	.00	.00	14,000.00	14,000.00	.0
54-5400-750 NEW CONSTRUCTION	.00	6,402.15	1,385,000.00	1,378,597.85	.5
TOTAL IRRIGATION DEPARTMENT	9,294.12	50,512.54	1,790,950.00	1,740,437.46	2.8
TOTAL FUND EXPENDITURES	9,294.12	50,512.54	1,790,950.00	1,740,437.46	2.8
NET REVENUE OVER EXPENDITURES	28,388.61	64,003.04	(461,950.00)	(525,953.04)	13.9

FOR ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

10/10/2024 09:34AM PAGE: 30

39

Section 11. Item D.

HYRUM CITY CORPORATION
 BALANCE SHEET
 SEPTEMBER 30, 2024

STORMWATER FUND

ASSETS

55-1010000	CASH IN COMBINED FUND	1,092,191.61	
55-1311000	ACCTS REC - STORMWATER	25,378.96	
55-1311001	ACCTS REC - PRIOR PERIOD	19,873.63	
55-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(66.80)	
55-1571000	DEFERRED OUTFLOW OF RESOURCES	4,519.00	
55-1611000	LAND & STOCK - STORM WATER	40,566.00	
55-1631000	STORM WATER IMPROVEMENTS	1,072,724.03	
55-1632000	DEPRECIATION - STORM WATER	(394,190.81)	
55-1651000	EQUIPMENT - STORMWATER UTILITY	225,244.55	
55-1652000	DEPRECIATION - STORM WATER EQU	(181,545.92)	
55-1711000	CONSTRUCTION IN PROGRESS	20,475.86	
	TOTAL ASSETS		1,925,170.11

LIABILITIES AND EQUITY

LIABILITIES

55-2228000	ACCRUED VACATION - STORMWATER	4,396.56	
55-2228001	DEFERRED INFLOWS OF RESOURCES	27.00	
55-2228002	UNFUNDED PENSION PAYABLE	2,508.00	
55-2230100	ACCRUED SICK LEAVE - STORMWATE	8,603.71	
	TOTAL LIABILITIES		15,535.27

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
55-2951000	STORMWATER FUND-UNAPPROPRIATED	1,875,644.47	
55-2971001	UNFUNDED PENSION ADJ.	(4,347.00)	
	REVENUE OVER EXPENDITURES - YTD	38,337.37	
	BALANCE - CURRENT DATE	1,909,634.84	
	TOTAL FUND EQUITY		1,909,634.84
	TOTAL LIABILITIES AND EQUITY		1,925,170.11

FOR ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

10/10/2024 09:34AM PAGE: 31

40

Section 11. Item D.

HYRUM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

STORMWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>						
55-3740	STORM WATER INSPECTION FEES	600.00	2,100.00	15,000.00	12,900.00	14.0
55-3781	STORMWATER FEES	31,138.42	93,594.12	375,000.00	281,405.88	25.0
55-3791	INTEREST EARNINGS	4,666.44	14,052.46	50,500.00	36,447.54	27.8
	TOTAL UTILITY REVENUES	36,404.86	109,746.58	440,500.00	330,753.42	24.9
	TOTAL FUND REVENUE	36,404.86	109,746.58	440,500.00	330,753.42	24.9

FOR ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

10/10/2024 09:34AM PAGE: 32

41

Section 11. Item D.

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

STORMWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORMWATER DEPARTMENT</u>					
55-5500-110 SALARIES AND WAGES	1,519.20	4,763.01	20,500.00	15,736.99	23.2
55-5500-115 OVERTIME	108.16	471.95	1,000.00	528.05	47.2
55-5500-130 EMPLOYEE BENEFITS	697.98	2,191.99	10,100.00	7,908.01	21.7
55-5500-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
55-5500-230 TRAVEL & TRAINING	.00	.00	1,000.00	1,000.00	.0
55-5500-250 EQUIP SUPPLIES & MAINTENANCE	.00	.00	2,500.00	2,500.00	.0
55-5500-255 COLLECTION SYSTEM	872.00	45,223.30	15,000.00	(30,223.30)	301.5
55-5500-280 TELEPHONE	18.00	54.00	225.00	171.00	24.0
55-5500-310 PROFESSIONAL SERVICES	839.83	10,158.03	30,000.00	19,841.97	33.9
55-5500-450 FLOOD CONTROL	.00	.00	3,000.00	3,000.00	.0
55-5500-510 INSURANCE	.00	.00	650.00	650.00	.0
55-5500-750 NEW CONSTRUCTION	8,546.93	8,546.93	700,000.00	691,453.07	1.2
TOTAL STORMWATER DEPARTMENT	<u>12,602.10</u>	<u>71,409.21</u>	<u>784,475.00</u>	<u>713,065.79</u>	<u>9.1</u>
TOTAL FUND EXPENDITURES	<u>12,602.10</u>	<u>71,409.21</u>	<u>784,475.00</u>	<u>713,065.79</u>	<u>9.1</u>
NET REVENUE OVER EXPENDITURES	<u><u>23,802.76</u></u>	<u><u>38,337.37</u></u>	<u><u>(343,975.00)</u></u>	<u><u>(382,312.37)</u></u>	<u><u>11.2</u></u>

FOR ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

10/10/2024 09:34AM PAGE: 33

42

HYRUM CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2024

COURT TRUST FUND

ASSETS

72-1010000	CASH IN COMBINED FUND	(42,925.18)	
72-1111000	COURT BANK ACCOUNT		96,749.70	
72-1111001	FINES RECEIVABLE		117,138.00	
	TOTAL ASSETS			<u>170,962.52</u>

LIABILITIES AND EQUITY

LIABILITIES

72-2131151	ACCTS PAY - J.P. COURT		14,670.72	
72-2131154	ACCTS PAY - TRUST ACCOUNT BAIL		31,781.80	
72-2140000	PAYABLES TO OTHER ENTITIES		124,510.00	
	TOTAL LIABILITIES			<u>170,962.52</u>
	TOTAL LIABILITIES AND EQUITY			<u>170,962.52</u>

HYRUM CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2024

Section 11. Item D.

FUND 90

ASSETS

90-1632000	DEPRECIATION - IMPROVEMENTS	(81,743.00)	
90-1652000	DEPRECIATION - EQUIPMENT		81,743.00	
			<u> </u>	
	TOTAL ASSETS			<u> </u> <u> </u>

HYRUM CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2024

Section 11. Item D.

FUND 95

ASSETS

95-1311411	LEVIED PROP TAXES REC 5 YEAR	(2,959.00)	
95-1571000	DEFERRED OUTFLOW OF RESOURCES	47,587.00	
95-1841000	SPEC FUND AMTS TO BE PROVIDED	(61,979.00)	
	TOTAL ASSETS		(17,351.00)

LIABILITIES AND EQUITY

LIABILITIES

95-2228000	ACCRUED VAC PAY - GENERAL	248.00	
95-2228001	DEFERRED INFLOWS OF RESOURCES	(512,118.00)	
95-2228002	UNFUNDED PENSION PAYABLE	495,072.00	
95-2230100	ACCRUED SICK LEAVE - GENERAL	2,406.00	
	TOTAL LIABILITIES		(14,392.00)

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
95-2971001	UNFUNDED PENSION ADJ.	99,076.00	
95-2972100	UNCOLLECTED PROPERTY TAX	(102,035.00)	
	BALANCE - CURRENT DATE		(2,959.00)
	TOTAL FUND EQUITY		(2,959.00)
	TOTAL LIABILITIES AND EQUITY		(17,351.00)