

RESOLUTION 26-20

A RESOLUTION AMENDING THE 2025-2026 GENERAL FUND, WATER FUND, SEWER TREATMENT FUND, ELECTRIC FUND, IRRIGATION FUND, STORM WATER FUND, SEWER COLLECTION FUND, AND CAPITAL PROJECTS FUND OPERATING BUDGETS.

WHEREAS, on June 19, 2025 the Hyrum City Council adopted and passed operating budgets for the municipal General Fund and the Culinary Water Fund, Sewer Treatment Fund, Electric Fund, Irrigation Fund, Sewer Collection Fund, Storm Water Fund (Enterprise Funds), Capital Projects Fund, and Library Trust Fund for fiscal 2025-2026; and

WHEREAS, subsequent to the adoption of said budgets, additional and unanticipated expenses have arisen in several departments and certain other expenses have been reduced or the necessary revenues have been secured to cover these additional expenses; and

WHEREAS, it appears both necessary and proper that appropriate adjustments be made to the 2025-2026 General and Enterprise Funds operating budgets to reflect these changes.

NOW, THEREFORE, BE IT RESOLVED by the City Council of Hyrum City, Cache County, State of Utah, that the changes to the 2025-2026 General Fund, Debt Service Fund, Water Fund, Sewer Treatment Fund, Electric Fund, Irrigation Fund, Sewer Collection Fund, Storm Water Fund, and the Capital Projects Fund attached hereto as Exhibits "A-I", are hereby approved.

BE IT FURTHER RESOLVED that this resolution shall become effective upon adoption.

ADOPTED AND PASSED by the Hyrum City Council this 18th day of June, 2026.

HYRUM CITY

BY: _____
Steve Miller
Mayor

ATTEST:

Stephanie Fricke
City Recorder

RESOLUTION

EXHIBIT "A"

SUMMARY OF BUDGET CHANGES

GENERAL FUND REVENUES		2026	2026	2026
10				FINAL
CODE	DESCRIPTION	BUDGET	ADJUSTMENTS	BUDGET
3110	Property taxes - current	1,035,529		1,035,529
3115	Fee in lieu	55,000		55,000
3120	Property taxes - delinquent	15,000		15,000
3130	General sales taxes	2,500,000		2,500,000
3140	Franchise taxes	55,000		55,000
3145	Energy Sales & use tax	400,000		400,000
3150	Mass Transit Tax	350,000		350,000
3155	Transient Room Tax	5,000		5,000
3210	Business licenses	28,000		28,000
3221	Building permits	50,000		50,000
3225	Animal licenses	11,000		11,000
3340	County, State & Federal grants	650,000		650,000
3356	Class C Road allotment	1,200,000		1,200,000
3370	County fire grant			
3413	Zoning & subdivision fees	50,000		50,000
3415	Sale of maps & publications	500		500
3422	Special protective services	195,000	75,000	270,000
3431	Street, Sidewalk & Curb repair		12,000	12,000
3440	Solid waste collection	1,200,000		1,200,000
3441	Emergency Medical Services	210,000		210,000
3455	Animal control fees	100		100
3473	Recreation	20,000	40,000	60,000
3474	Community Progress activities	4,000		4,000
3475	Youth Council activities	3,000		3,000
3476	Library use fees	100,000		100,000
3477	Road impact fees	23,400		23,400
3479	Parks impact fees	177,400		177,400
3480	Cemetery	90,000		90,000
3490	Miscellaneous	100,000		100,000
3510	Court fines	110,000		110,000
3512	Library fines	6,500		6,500
3513	Parking tickets	950	6,000	6,950
3610	Interest earnings	100,000		100,000
3620	Building & facility rents	90,000		90,000
3622	Library room rentals	100		100
3640	Sale of Fixed Assets	10,000		10,000
3650	Sale of materials & supplies	3,000		3,000
3651	Sale of library materials	2,000		2,000
3652	Library copy machine & laminating f	2,000		2,000
3830	Contributions - utility			
3870	Contributions - private	10,000	3,000	13,000
3871	Contributions - sr. citizen trips	5,000		5,000
3872	Contribution-New Library	1,000		1,000
3874	Donations - Elite Hall	1,000		1,000
3875	Contribution - Museum	10,000	10,000	20,000
3876	Contribution - Mis	7,000	5,000	12,000
3891	Trans from desig funds (FD)	22,400		22,400
3892	Trans to restric fund bal			
3893	Trans from gen fund unapp	2,068,621	224,000	2,292,621
3894	Trans from library Trust			
	Total General Fund Revenues	10,977,500	375,000	11,352,500

RESOLUTION
EXHIBIT "B"
SUMMARY OF BUDGET CHANGES

GENERAL FUND EXPENDITURES		2026	2026	2026
10	DESCRIPTION	BUDGET	ADJUSTMENTS	FINAL
CODE				BUDGET
4110	Council	47,250		47,250
4120	J.P. Court	134,100		134,100
4130	Mayor	30,050		30,050
4140	Administration	257,000		257,000
4150	Non-Departmental	18,700		18,700
4160	General Buildings	1,029,600		1,029,600
4170	Election	29,000		29,000
4180	Planning Commission	434,500		434,500
4210	Law Enforcement	315,900		315,900
4212	Emergency Management Services	205,700		205,700
4215	First Responders	62,100	5,000	67,100
4220	Fire Department	593,460	20,000	613,460
4253	Animal Control	53,670		53,670
4410	Roads	3,173,400		3,173,400
4420	Solid Waste	1,112,000		1,112,000
4440	Shop	28,400		28,400
4510	Parks	1,705,400		1,705,400
4550	Engineering	113,000		113,000
4561	Recreation	204,720	15,000	219,720
4562	Museum	124,950	10,000	134,950
4563	Youth Council	11,550		11,550
4564	Senior Citizens	156,700		156,700
4580	Library	468,000	10,000	478,000
4590	Cemetery	155,900		155,900
4620	Community Progress	512,450		512,450
4700	Transfer to Debt Service			
4800	Transfer to Capital Projects		315,000	315,000
4900	Transfer to Enterprise Funds			
5000	Transfer to Electric Fund			
	Transfer to unappropriated balance			
	Total General Fund Expenditures	10,977,500	375,000	11,352,500

RESOLUTION
EXHIBIT "C"
SUMMARY OF BUDGET CHANGES

CAPITAL PROJECTS FUND		2026	2026	2026
45	DESCRIPTION	BUDGET	ADJUSTMENTS	FINAL
CODE				BUDGET
3340	Grants			
3341	Grants for Park/Trail			
3342	General Fund Transfer		312,699	312,699
3490	Mis Donations			
3620	Interest Earnings	38,000		38,000
3830	Contribution - Utilities			
3831	County rent on fire station			
3835	Trans from Rest. Fnd. - library			
3889	Trans to Desig Fnd -fire engine			
3895	Transfer From Cap. Unappropriated	562,000	52,301	614,301
3896	Trans to Desig Fnd for fire station			
3898	Trans from Design Fnd-shop hoist			
3899	Trans from Design Fnd-City Office			
	Total Capital Project Revenues	600,000	365,000	965,000
4220-720	Fire Station			
4220-740	New fire engine			
4510-730	Blacksmith Fork Park			
4510-731	Blacksmith Fork Trail			
4510-732	Libbie Springs Park	600,000	365,000	965,000
4510-733	East Park			
	Transfer to unappropriated balance			
	Total Capital Project Expenditure	600,000	365,000	965,000

RESOLUTION
EXHIBIT "D"
SUMMARY OF BUDGET CHANGES

CULINARY WATER FUND - REVENUES				
51 CODE	DESCRIPTION	2026 BUDGET	2026 ADJUSTMENTS	2026 FINAL BUDGET
3711	Metered water sales	1,700,000		1,700,000
3714	New connection fees	34,000		34,000
3716	Customer service fees			
3717	Water development fees			
3718	Sale of material	1,000		1,000
3719	Miscellaneous revenues	5,000		5,000
3721	Interest earnings	125,000		125,000
3723	Profit/loss sale of fixed assets	170,000	3,000	173,000
3725	Impact fee - buy-in	13,760		13,760
3726	Impact fee - storage	71,280		71,280
3727	Impact fee - distribution	113,920		113,920
3728	Impact fee - treatment			
3729	Impact fee - Professional services	880		880
3742	Rent non operating property	31,800		31,800
	Trans from unappropriated balance		681,930	681,930
	Total Water Fund Revenues	2,266,640	684,930	2,951,570
CULINARY WATER FUND - EXPENDITURES				
51 CODE	DESCRIPTION	2026 BUDGET	2026 ADJUSTMENTS	2026 FINAL BUDGET
110	Employee salaries & wages	549,800		549,800
115	Overtime	6,700	35,000	41,700
116	Standby time	13,400		13,400
120	Seasonal	14,400		14,400
130	Employee benefits	245,200		245,200
210	Books, subs & memberships	1,700		1,700
220	Public notices	250		250
230	Travel & training	10,000		10,000
240	Office supplies & expense	5,000	5,000	10,000
250	Equipment supplies & maint	41,100	40,000	81,100
252	Clothing and PPC	6,500		6,500
255	Distribution system maint	260,000	20,000	280,000
260	Bldg. & grnds. supp. & maint	20,000	10,000	30,000
270	Utilities	120,000		120,000
280	Telephone	5,000	2,000	7,000
310	Professional services	20,000	50,000	70,000
510	Insurance	10,600		10,600
610	Miscellaneous	1,000		1,000
720	Buildings			
730	Improvements			
740	Equipment	410,000		410,000
750	New construction	935,000		935,000
810	Debt Service - Principal			
820	Debt Service - Interest			
920	Contribution - General Fund			
950	Contributions - restricted FB	113,920		113,920
	Transfer to unappropriated balance			
	Total Water Expenditures	2,789,570	162,000	2,951,570

RESOLUTION
EXHIBIT "E"
SUMMARY OF BUDGET CHANGES

SEWER FUND - REVENUES				
52 CODE	DESCRIPTION	2026 BUDGET	2026 ADJUSTMENTS	2026 FINAL BUDGET
3340	Grants			
3731	Sewer service	1,837,500		1,837,500
3736	Sewer line extension fees			
3740	Customer service fees			
3741	Interest earnings	200,000	40,000	240,000
3742	Rent from non-op property			
3743	Bond/Loan funds			
3744	Miscellaneous revenues	5,000	1,525,000	1,530,000
3747	Impact fee - collection			
3748	Impact fee - treatment	150,000		150,000
3830	Transfer from General Fund			
	Trans from unappropriated balance			
	Total Sewer Fund Revenues	2,192,500	1,565,000	3,757,500
SEWER FUND - EXPENDITURES				
52 CODE	DESCRIPTION	2026 BUDGET	2026 ADJUSTMENTS	2026 FINAL BUDGET
110	Employee salaries & wages	403,000		403,000
115	Overtime	20,000	2,000	22,000
116	On Call Pay	15,000		15,000
120	Seasonal employees	2,000		2,000
130	Employee benefits	189,000		189,000
210	Books, subs & memberships	1,000		1,000
220	Public notice	500		500
230	Travel & training	15,000		15,000
240	Office supplies & expense	8,000		8,000
250	Lab supplies	15,000		15,000
251	Water reuse equip sup & maint	1,000		1,000
252	Clothing and PPC	3,250		3,250
254	Plant equip supplies & maint	250,000		250,000
256	MBR cleaning chemicals	50,000		50,000
257	Aluminum sulfate	120,000		120,000
258	Polymer	16,000		16,000
260	Bldg & grnds supplies & maint	75,000		75,000
270	Utilities	340,000		340,000
280	Telephone	5,000		5,000
285	Internet service	6,000		6,000
310	Professional services	250,000		250,000
510	Insurance	26,200	2,000	28,200
610	Miscellaneous	2,000		2,000
700	Amortization of bond costs	2,500		2,500
720	Building			
740	Equipment	70,000		70,000
750	New construction	200,000		200,000
753	ARPA			
810	Debt service - principal			
812	Debt service - principal WWTP	45,100		45,100
820	Debt service - interest			
822	Debt service - interest WWTP	38,550		38,550
921	Contribution to sewer collection		766,839	766,839
	Transfer to unappropriated balance		817,561	817,561
	Total Sewer Expenditures	2,169,100	1,588,400	3,757,500

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EXHIBIT "F"

SUMMARY OF BUDGET CHANGES

ELECTRIC FUND - REVENUES				
53 CODE	DESCRIPTION	2026 BUDGET	2026 ADJUSTMENTS	2026 FINAL BUDGET
3145	Energy Sales and Use Tax	600,000		600,000
3751	Metered energy sales	13,800,000		13,800,000
3752	Energy discounts	(160,000)	(60,000)	(220,000)
3755	New connection fees	85,000		85,000
3757	Sale of materials	16,000	55,000	71,000
3758	Miscellaneous revenues	255,000	450,000	705,000
3761	Interest earnings	254,000	75,000	329,000
3764	Labor	65,000		
3765	Equipment	40,000		
3766	Materials	215,000		
3767	Impact Fee - Distribution	101,200		101,200
3855	Transfer from General Fund			
3860	Bond Proceeds			
	Transfer from unappropriated balance			
	Total Electric Fund Revenues	15,271,200	520,000	15,471,200
ELECTRIC FUND - EXPENDITURES				
53 CODE	DESCRIPTION	2026 BUDGET	2026 ADJUSTMENTS	2026 FINAL BUDGET
110	Employee salaries & wages	1,290,000		1,290,000
115	Overtime	50,000	15,000	65,000
116	Standby time	13,400		13,400
120	Seasonal/temporary employees	20,000		20,000
130	Employee benefits	597,900		597,900
210	Books, subs & memberships	2,900		2,900
220	Public notices	250		250
230	Travel & training	20,000		20,000
240	Office supplies & expense	10,000		10,000
250	Equipment supplies & maint	125,000		125,000
252	Clothing and PPC	9,000		9,000
255	Generation & dist sys maint	800,000		800,000
256	Tree city/consumer ed	100,000		100,000
257	Diesel generator costs	830,000		830,000
258	Christmas decorations	25,000		25,000
259	Hydro plant maintenance	120,000	160,000	280,000
260	Bldg & grnds supplies & maint	35,000		35,000
270	Utilities	16,000		16,000
280	Telephone	12,000		12,000
285	Internet service	2,500		2,500
310	Professional services	65,000	20,000	85,000
510	Insurance	34,000	2,000	36,000
610	Miscellaneous supplies	10,000	7,000	17,000
620	Miscellaneous services	60,000	25,000	85,000
621	Miscellaneous utility relief			
630	Power purchase	7,600,000		7,600,000
710	Land			
720	Buildings			
735	Canyon parks improvements	3,500	8,000	11,500
740	Equipment	260,000		260,000
750	New construction/special projects	2,047,800		2,047,800
810	Debt service - principal	474,000		
820	Debt service - principal	623,300		
920	Contribution to General Fund			
921	Contribution to capital projects			

Transfer to unappropriated balance		1,074,950	1,074,950
Total Electric Expenditures	15,256,550	1,311,950	15,471,200

RESOLUTION
EXHIBIT "G"
SUMMARY OF BUDGET CHANGES

IRRIGATION FUND - REVENUES				
54 CODE	DESCRIPTION	2026 BUDGET	2026 ADJUSTMENTS	2026 FINAL BUDGET
3340	State - Federal Grants			
3771	Irrigation service	380,000	5,000	385,000
3775	New connection fees	1,000		1,000
3776	Inspection fees			
3779	Miscellaneous revenues	6,000		6,000
3781	Interest earnings	49,000		49,000
3785	Impact fee - buy-in	47,700		47,700
3830	Transfer from General Fund			
	Trans from unappropriated balance		659,650	659,650
	Total Irrigation Fund Revenues	483,700	664,650	1,148,350
IRRIGATION FUND - EXPENDITURES				
54 CODE	DESCRIPTION	2026 BUDGET	2026 ADJUSTMENTS	2026 FINAL BUDGET
110	Employee salaries & wages	118,600		118,600
115	Overtime	2,000	6,000	8,000
130	Employee benefits	55,700		55,700
220	Public notices	500		500
240	Office supplies & expense	7,000		7,000
250	Equipment supplies & maint	10,000		10,000
255	Distribution system maint	30,000		30,000
260	Bldg & grnds supplies & maint	1,000	1,000	2,000
270	Utilities	85,000	35,000	120,000
280	Telephone	450	400	850
310	Professional services	10,000	8,000	18,000
510	Insurance	5,400	300	5,700
540	Irrigation assessments	97,000		97,000
610	Miscellaneous supplies			
710	Land & stock			
740	Equipment			
750	New construction	2,175,000	(1,500,000)	675,000
	Transfer to unappropriated balance			
	Total Irrigation Expenditures	2,597,650	(1,449,300)	1,148,350

RESOLUTION
EXHIBIT "H"
SUMMARY OF BUDGET CHANGES

STORM WATER FUND - REVENUES		2026	2026	2026
55	DESCRIPTION	BUDGET	ADJUSTMENTS	FINAL
CODE				BUDGET
3740	Storm water inspection fees	15,000		15,000
3779	Miscellaneous revenues			
3781	Storm water fees	380,000	40,000	420,000
3791	Interest earnings	58,000		58,000
	Transfer from unappropriated balance		399,575	399,575
	Total Storm Water Revenues	453,000	439,575	892,575

STORM WATER FUND - EXPENDITURES		2026	2026	2026
55	DESCRIPTION	BUDGET	ADJUSTMENTS	FINAL
CODE				BUDGET
110	Employee salaries & wages	20,500	5,000	25,500
115	Overtime	1,000	1,000	2,000
130	Employee benefits	10,100	500	10,600
220	Public notices	500		500
240	Office Supplies		300	300
230	Travel & training	1,000		1,000
250	Equipment supplies & maint	2,500		2,500
255	Collection system maintenance	15,000		15,000
280	Telephone	225	250	475
310	Professional services	30,000	1,000	31,000
450	Flood control	3,000		3,000
510	Insurance	650	50	700
710	Land			
730	Grounds improvements			
740	Equipment	130,000		
750	New construction	800,000		800,000
	Transfer to unappropriated balance			
	Total Storm Water Expenditures	1,014,475	8,100	892,575

RESOLUTION
EXHIBIT "I"
SUMMARY OF BUDGET CHANGES

SEWER FUND COLLECTION - REVENUES		2026	2026	2026
56	DESCRIPTION	BUDGET	ADJUSTMENTS	FINAL
CODE				BUDGET
3340	Grants			
3731	Sewer service	612,500		612,500
3736	Sewer line extension fees			
3740	Customer service fees	5,000		
3741	Interest earnings	50,000		50,000
3742	Rent from non-op property	17,400		
3743	Bond/Loan funds			
3744	Miscellaneous revenues	5,000		5,000
3747	Impact fee - collection	34,900		
3748	Impact fee - treatment			
3830	Transfer from General Fund		766,839	766,839
	Trans from unappropriated balance			

	Total Sewer Fund Revenues	724,800	766,839	1,434,339
SEWER FUND COLLECTION - EXPENDITURES				
56 CODE	DESCRIPTION	2026 BUDGET	2026 ADJUSTMENTS	2026 FINAL BUDGET
110	Employee salaries & wages	136,500		136,500
115	Overtime	5,000	3,000	8,000
116	On Call Pay	3,750		3,750
120	Seasonal employees			
130	Employee benefits	62,893		62,893
210	Books, subs & memberships			
220	Public notice	500		500
230	Travel & training	2,000		2,000
240	Office supplies & expense	500		500
250	Equipment Supply		500	500
255	Collection System maint	80,000		80,000
260	Bldg & grnds supplies & maint			
270	Utilities	5,000		5,000
280	Telephone		2,000	2,000
285	Internet service			
310	Professional services	150,000		150,000
311	Pre Treatment	30,000		
510	Insurance	26,200		26,200
610	Miscellaneous	2,000		2,000
700	Amortization of bond costs			
720	Building			
740	Equipment	75,000		75,000
750	New construction			
753	ARPA			
810	Debt service - principal			
812	Debt service - principal WWTP			
820	Debt service - interest			
822	Debt service - interest WWTP			
	Transfer to unappropriated balance		879,496	879,496
	Total Sewer Expenditures	579,343	884,996	1,434,339