

RESOLUTION 25-18

A RESOLUTION AMENDING THE 2024-2025 GENERAL FUND, WATER FUND, SEWER FUND, ELECTRIC FUND, IRRIGATION FUND, STORM WATER FUND, AND CAPITAL PROJECTS FUND OPERATING BUDGETS.

WHEREAS, on June 20, 2024 the Hyrum City Council adopted and passed operating budgets for the municipal General Fund and the Culinary Water Fund, Sewer Fund, Electric Fund, Irrigation Fund, Storm Water Fund (Enterprise Funds), Capital Projects Fund, and Library Trust Fund for fiscal 2024-2026; 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 2024-25 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 2024-2025 General Fund, Debt Service Fund, Water Fund, Sewer Fund, Electric Fund, Irrigation Fund, Storm Water Fund, and the Capital Projects Fund attached hereto as Exhibits "A-H", are hereby approved.

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

ADOPTED AND PASSED by the Hyrum City Council this 19<sup>th</sup> day of June, 2025.

HYRUM CITY

BY: \_\_\_\_\_  
Stephanie Miller  
Mayor

ATTEST:

\_\_\_\_\_  
Stephanie Fricke  
City Recorder

RESOLUTION  
EXHIBIT "A"  
SUMMARY OF BUDGET CHANGES

GENERAL FUND REVENUES		2025	2025	2025
10 CODE	DESCRIPTION	BUDGET	ADJUSTMENTS	FINAL BUDGET
3110	Property taxes - current	1,000,000		1,000,000
3115	Fee in lieu	50,000	5,000	55,000
3120	Property taxes - delinquent	15,000		15,000
3130	General sales taxes	2,300,000	150,000	2,450,000
3140	Franchise taxes	55,000	1,000	56,000
3145	Energy Sales & use tax	400,000		400,000
3150	Mass Transit Tax	350,000		350,000
3155	Transient Room Tax		2,000	2,000
3210	Business licenses	23,000	5,000	28,000
3221	Building permits	50,000	1,000	51,000
3225	Animal licenses	11,000	1,000	12,000
3340	County, State & Federal grants	750,000		750,000
3341	Cares Act -Federal Grant			
3342	ARPA			
3356	Class C Road allotment	1,200,000		1,200,000
3370	County fire grant			
3413	Zoning & subdivision fees	50,000	3,000	53,000
3415	Sale of maps & publications	1,000		1,000
3422	Special protective services	165,000	30,000	195,000
3440	Solid waste collection	1,100,000	28,000	1,128,000
3441	Emergency Medical Services	210,000		210,000
3455	Animal control fees	1,000		1,000
3473	Recreation	20,000		20,000
3474	Community Progress activities	2,000	2,000	4,000
3475	Youth Council activities	3,000	2,000	5,000
3476	Library use fees	70,000		70,000
3477	Road impact fees	46,800		46,800
3479	Parks impact fees	177,400		177,400
3480	Cemetery	80,000	20,000	100,000
3490	Miscellaneous	100,000	115,000	215,000
3510	Court fines	100,000	20,000	120,000
3512	Library fines	6,500		6,500
3513	Parking tickets	950		950
3610	Interest earnings	148,800		148,800
3620	Building & facility rents	60,000	30,000	90,000
3622	Library room rentals	100	50	150
3640	Sale of Fixed Assets	35,000	30,000	65,000
3650	Sale of materials & supplies	10,000		10,000
3651	Sale of library materials	1,000	1,200	2,200
3652	Library copy machine & laminating f	2,000	500	2,500
3830	Contributions - utility			
3870	Contributions - private	10,000		10,000
3871	Contributions - sr. citizen trips	5,000		5,000
3872	Contribution-New Library	2,000		2,000
3874	Donations - Elite Hall	10,000		10,000
3875	Contribution - Museum	10,000	30,000	40,000
3876	Contribution - Mis	7,000	3,500	10,500
3891	Trans from desig funds (FD)	42,000		42,000
3892	Trans to restric fund bal			
3893	Trans from gen fund unapp	1,097,820	(106,250)	991,570
3894	Trans from library Trust			
	Total General Fund Revenues	9,778,370	374,000	10,152,370

RESOLUTION  
EXHIBIT "B"  
SUMMARY OF BUDGET CHANGES

GENERAL FUND EXPENDITURES		2025	2025	2025
10 CODE	DESCRIPTION	BUDGET	ADJUSTMENTS	FINAL BUDGET
4110	Council	47,250		47,250
4120	J.P. Court	122,250	2,000	124,250
4130	Mayor	30,050		30,050
4140	Administration	194,450	15,000	209,450
4150	Non-Departmental	18,200	500	18,700
4160	General Buildings	415,650	3,000	418,650
4170	Election	500		500
4180	Planning Commission	415,600	10,000	425,600
4210	Law Enforcement	295,500		295,500
4212	Emergency Management Services	205,600	5,000	210,600
4215	First Responders	56,350	500	56,850
4220	Fire Department	283,400	20,000	303,400
4253	Animal Control	53,020		53,020
4410	Roads	3,323,100		3,323,100
4420	Solid Waste	991,000	25,000	1,016,000
4440	Shop	23,300		23,300
4510	Parks	1,170,300	20,000	1,190,300
4550	Engineering	100,250	3,000	103,250
4561	Recreation	169,400		169,400
4562	Museum	93,450	10,000	103,450
4563	Youth Council	11,550		11,550
4564	Senior Citizens	169,400		169,400
4580	Library	454,600	10,000	464,600
4590	Cemetery	205,750		205,750
4620	Community Progress	478,450		478,450
4700	Transfer to Debt Service			
4800	Transfer to Capital Projects	450,000	250,000	700,000
4900	Transfer to Enterprise Funds			
5000	Transfer to Electric Fund			
	Transfer to unappropriated balance			
	Total General Fund Expenditures	9,778,370	374,000	10,152,370

RESOLUTION  
EXHIBIT "C"  
SUMMARY OF BUDGET CHANGES

CAPITAL PROJECTS FUND		2025	2025	2025
45 CODE	DESCRIPTION	BUDGET	ADJUSTMENTS	FINAL BUDGET
3340	Grants			
3341	Grants for Park/Trail			
3342	General Fund Transfer	450,000	250,000	700,000
3490	Mis Donations			
3620	Interest Earnings	100,000		100,000
3830	Contribution - Utilities			
3831	County rent on fire station			
3835	Trans from Rest. Fnd. - library			
3889	Trans to Desig Fnd -fire engine	300,000		300,000
3895	Transfer From Cap. Unappropriated	1,569,000	(300,000.00)	1,269,000
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	2,419,000	(50,000)	2,369,000
4220-720	Fire Station			
4220-740	New fire engine	400,000	150,000	550,000
4510-730	Blacksmith Fork Park		100,000	100,000
4510-731	Blacksmith Fork Trail			
4510-732	Libbie Springs Park	500,000		500,000
4510-733	East Park	1,219,000		1,219,000
	Transfer to unappropriated balance			
	Total Capital Project Expenditure	2,119,000	250,000	2,369,000

## RESOLUTION

## EXHIBIT "D"

## SUMMARY OF BUDGET CHANGES

CULINARY WATER FUND - REVENUES				
51 CODE	DESCRIPTION	2025 BUDGET	2025 ADJUSTMENTS	2025 FINAL BUDGET
3711	Metered water sales	1,600,000		1,600,000
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	158,000		158,000
3723	Profit/loss sale of fixed assets			
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	311,800		311,800
	Trans from unappropriated balance		1,522,980	1,522,980
	Total Water Fund Revenues	2,309,640	1,522,980	3,832,620
CULINARY WATER FUND - EXPENDITURES				
51 CODE	DESCRIPTION	2025 BUDGET	2025 ADJUSTMENTS	2025 FINAL BUDGET
110	Employee salaries & wages	458,600		458,600
115	Overtime	4,000	20,000	24,000
116	Standby time	13,400		13,400
120	Seasonal	14,400		14,400
130	Employee benefits	235,700		235,700
210	Books, subs & memberships	1,700		1,700
220	Public notices	250	500	750
230	Travel & training	10,000		10,000
240	Office supplies & expense	5,000	4,000	9,000
250	Equipment supplies & maint	41,100		41,100
252	Clothing and PPC	6,500		6,500
255	Distribution system maint	260,000		260,000
260	Bldg. & grnds. supp. & maint	3,000	20,000	23,000
270	Utilities	120,000	1,000	121,000
280	Telephone	4,000	1,000	5,000
310	Professional services	20,000	30,000	50,000
510	Insurance	10,350	200	10,550
610	Miscellaneous	1,000		1,000
720	Buildings	20,000		20,000
730	Improvements			
740	Equipment	283,000		283,000
750	New construction	2,130,000		2,130,000
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	3,755,920	76,700	3,832,620

RESOLUTION  
EXHIBIT "E"  
SUMMARY OF BUDGET CHANGES

SEWER FUND - REVENUES				
52 CODE	DESCRIPTION	2025 BUDGET	2025 ADJUSTMENTS	2025 FINAL BUDGET
3340	Grants			
3731	Sewer service	2,400,000		2,400,000
3736	Sewer line extension fees			
3740	Customer service fees	5,000		5,000
3741	Interest earnings	225,500	50,000	275,500
3742	Rent from non-op property	17,400		17,400
3743	Bond/Loan funds			
3744	Miscellaneous revenues	5,000		5,000
3747	Impact fee - collection	34,900		34,900
3748	Impact fee - treatment	150,000		150,000
3830	Transfer from General Fund			
	Trans from unappropriated balance		589,750	589,750
	Total Sewer Fund Revenues	2,837,800	639,750	3,477,550
SEWER FUND - EXPENDITURES				
52 CODE	DESCRIPTION	2025 BUDGET	2025 ADJUSTMENTS	2025 FINAL BUDGET
110	Employee salaries & wages	452,600		452,600
115	Overtime	20,000	4,000	24,000
116	On Call Pay	15,000		15,000
120	Seasonal employees	2,000		2,000
130	Employee benefits	228,700		228,700
210	Books, subs & memberships	2,000		2,000
220	Public notice	500	500	1,000
230	Travel & training	20,000		20,000
240	Office supplies & expense	6,000	5,000	11,000
250	Lab supplies	5,000	7,000	12,000
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
255	Collection system maint	212,000		212,000
256	MBR cleaning chemicals	50,000		50,000
257	Aluminum sulfate	110,000		110,000
258	Polymer	17,000		17,000
260	Bldg & grnds supplies & maint	4,000	6,000	10,000
270	Utilities	340,000		340,000
280	Telephone	4,500	500	5,000
285	Internet service	6,000		6,000
310	Professional services	250,000		250,000
311	Pretreatment Program	30,000		30,000
510	Insurance	26,200	600	26,800
610	Miscellaneous	2,000		2,000
700	Amortization of bond costs	2,500		2,500
720	Building			
740	Equipment	110,000		110,000
750	New construction	1,200,000		1,200,000
753	ARPA			
810	Debt service - principal			
812	Debt service - principal WWTP	44,300		44,300
820	Debt service - interest			
822	Debt service - interest WWTP	39,400		39,400
	Transfer to unappropriated balance			
	Total Sewer Expenditures	3,453,950	23,600	3,477,550

## RESOLUTION

## EXHIBIT "F"

## SUMMARY OF BUDGET CHANGES

ELECTRIC FUND - REVENUES				
53 CODE	DESCRIPTION	2025 BUDGET	2025 ADJUSTMENTS	2025 FINAL BUDGET
3145	Energy Sales and Use Tax	550,000	40,000	590,000
3751	Metered energy sales	14,100,000	(1,000,000)	13,100,000
3752	Energy discounts	(105,000)	(60,000)	(165,000)
3755	New connection fees	85,000		85,000
3757	Sale of materials	500	15,000	15,500
3758	Miscellaneous revenues	255,000	975,000	1,230,000
3761	Interest earnings	152,000	110,000	262,000
3764	Labor	15,000	50,000	65,000
3765	Equipment	15,000	25,000	40,000
3766	Materials	15,000	600,000	615,000
3767	Impact Fee - Distribution	101,200	15,000	116,200
3855	Transfer from General Fund			
3860	Bond Proceeds			
	Transfer from unappropriated balance			
	Total Electric Fund Revenues	15,183,700	770,000	15,953,700
ELECTRIC FUND - EXPENDITURES				
53 CODE	DESCRIPTION	2025 BUDGET	2025 ADJUSTMENTS	2025 FINAL BUDGET
110	Employee salaries & wages	1,229,800		1,229,800
115	Overtime	25,000	25,000	50,000
116	Standby time	13,400		13,400
120	Seasonal/temporary employees	20,000		20,000
130	Employee benefits	576,400		576,400
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	500	10,500
250	Equipment supplies & maint	125,000		125,000
252	Clothing and PPC	9,000		9,000
255	Generation & dist sys maint	925,000		925,000
256	Tree city/consumer ed	105,000		105,000
257	Diesel generator costs	830,000		830,000
258	Christmas decorations	10,000		10,000
259	Hydro plant maintenance	75,000		75,000
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	10,000	75,000
510	Insurance	32,800	800	33,600
610	Miscellaneous supplies	10,000	3,000	13,000
620	Miscellaneous services	60,000	10,000	70,000
621	Miscellaneous utility relief			
630	Power purchase	9,100,000	(2,000,000)	7,100,000
710	Land			
720	Buildings			
735	Canyon parks improvements	3,500		3,500
740	Equipment	160,000	6,000	166,000
750	New construction/special projects	680,000		680,000
810	Debt Service - Principal	441,000	60,000	501,000
820	Debt Service - Interest	587,000	6,000	593,000
920	Contribution to General Fund			
921	Contribution to capital projects			

Transfer to unappropriated balance		2,650,850	2,650,850
Total Electric Expenditures	15,181,550	772,150	15,953,700



## RESOLUTION

## EXHIBIT "G"

## SUMMARY OF BUDGET CHANGES

IRRIGATION FUND - REVENUES				
54 CODE	DESCRIPTION	2025 BUDGET	2025 ADJUSTMENTS	2025 FINAL BUDGET
3340	State - Federal Grants	866,300	(866,300)	0
3771	Irrigation service	370,000	5,000	375,000
3775	New connection fees	1,000		1,000
3776	Inspection fees			
3779	Miscellaneous revenues	6,000	70,000	76,000
3781	Interest earnings	38,000	9,000	47,000
3785	Impact fee - buy-in	47,700		47,700
3830	Transfer from General Fund			
	Trans from unappropriated balance		85,450	85,450
	Total Irrigation Fund Revenues	1,329,000	169,450	632,150
IRRIGATION FUND - EXPENDITURES				
54 CODE	DESCRIPTION	2025 BUDGET	2025 ADJUSTMENTS	2025 FINAL BUDGET
110	Employee salaries & wages	98,900		98,900
115	Overtime	2,000	4,000	6,000
130	Employee benefits	53,800		53,800
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	34,000	64,000
260	Bldg & grnds supplies & maint	1,000		1,000
270	Utilities	85,000		85,000
280	Telephone	450	100	550
310	Professional services	10,000	8,000	18,000
510	Insurance	5,300	100	5,400
540	Irrigation assessments	88,000	9,000	97,000
610	Miscellaneous supplies			
710	Land & stock			
740	Equipment	14,000		
750	New construction	1,385,000	(1,200,000)	185,000
	Transfer to unappropriated balance			
	Total Irrigation Expenditures	1,790,950	(1,144,800)	632,150

## RESOLUTION

## EXHIBIT "H"

## SUMMARY OF BUDGET CHANGES

STORM WATER FUND - REVENUES				
55 CODE	DESCRIPTION	2025 BUDGET	2025 ADJUSTMENTS	2025 FINAL BUDGET
3740	Storm water inspection fees	15,000		15,000
3779	Miscellaneous revenues			
3781	Storm water fees	375,000	11,000	386,000
3791	Interest earnings	50,500	1,500	52,000
	Transfer from unappropriated balance		47,475	47,475
	Total Storm Water Revenues	440,500	59,975	500,475

STORM WATER FUND - EXPENDITURES				
55 CODE	DESCRIPTION	2025 BUDGET	2025 ADJUSTMENTS	2025 FINAL BUDGET
110	Employee salaries & wages	20,500		20,500
115	Overtime	1,000	1,000	2,000
130	Employee benefits	10,100		10,100
220	Public notices	500		500
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		225
310	Professional services	30,000	8,000	38,000
450	Flood control	3,000	7,000	10,000
510	Insurance	650		650
710	Land			
730	Grounds improvements			
740	Equipment			
750	New construction	700,000	(300,000)	400,000
	Transfer to unappropriated balance			
	Total Storm Water Expenditures	784,475	(284,000)	500,475