

RESOLUTION 24-21

A RESOLUTION AMENDING THE 2023-2024 GENERAL FUND, WATER FUND, SEWER FUND, ELECTRIC FUND, IRRIGATION FUND, STORM WATER FUND, CAPITAL PROJECTS FUND, AND LIBRARY TRUST FUND OPERATING BUDGETS.

WHEREAS, on June 15, 2023 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 2023-2024; 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 2023-24 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 2023-2024 General Fund, Debt Service Fund, Water Fund, Sewer Fund, Electric Fund, Irrigation Fund, Storm Water Fund, Capital Projects Fund, and Library Trust Fund attached hereto as Exhibits "A-J", are hereby approved.

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

ADOPTED AND PASSED by the Hyrum City Council this 20th day of June, 2024.

HYRUM CITY

BY: _____
Stephanie Miller
Mayor

ATTEST:

Stephanie Fricke
City Recorder

RESOLUTION
EXHIBIT "A"
SUMMARY OF BUDGET CHANGES

GENERAL FUND REVENUES		2024	2024	2024
10	DESCRIPTION	BUDGET	ADJUSTMENTS	FINAL
CODE				BUDGET
3110	Property taxes - current	755,519		755,519
3115	Fee in lieu	50,000		50,000
3120	Property taxes - delinquent	15,000		15,000
3130	General sales taxes	2,100,000	150,000	2,250,000
3140	Franchise taxes	55,000		55,000
3145	Energy Sales & use tax	800,000	(300,000)	500,000
3150	Mass Transit Tax	350,000		350,000
3210	Business licenses	23,000		23,000
3221	Building permits	50,000	25,000	75,000
3225	Animal licenses	11,000		11,000
3340	County, State & Federal grants	855,000		855,000
3341	Cares Act -Federal Grant			
3342	ARPA			
3356	Class C Road allotment	755,000	370,000	1,125,000
3370	County fire grant			
3413	Zoning & subdivision fees	50,000	25,000	75,000
3415	Sale of maps & publications	1,000		1,000
3422	Special protective services	140,000	15,000	155,000
3440	Solid waste collection	1,090,000		1,090,000
3441	Emergency Medical Services	200,000	5,000	205,000
3455	Animal control fees	3,000		3,000
3473	Recreation	20,000		20,000
3474	Community Progress activities	2,000		2,000
3475	Youth Council activities	3,000	3,000	6,000
3476	Library use fees	55,000	10,000	65,000
3477	Road impact fees	46,800		46,800
3479	Parks impact fees	177,400	44,300	221,700
3480	Cemetery	80,000	15,000	95,000
3490	Miscellaneous	100,000	50,000	150,000
3510	Court fines	100,000	5,000	105,000
3512	Library fines	6,500		6,500
3513	Parking tickets	400	500	900
3610	Interest earnings	148,800		148,800
3620	Building & facility rents	60,000	10,000	70,000
3622	Library room rentals	100		100
3640	Sale of Fixed Assets	35,000		35,000
3650	Sale of materials & supplies	10,000		10,000
3651	Sale of library materials	1,000	1,500	2,500
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	10,000		10,000
3872	Contribution-New Library	2,000	500	2,500
3874	Donations - Elite Hall	10,000		10,000
3875	Contribution - Museum	20,000		20,000
3876	Contribution - Mis	7,000	1,000	8,000
3891	Trans from desig funds (FD)	32,000	7,000	39,000
3892	Trans to restric fund bal			
3893	Trans from gen fund unapp	603,881	(603,881)	0
3894	Trans from library Trust			
	Total General Fund Revenues	8,846,400	(165,581)	8,680,819

RESOLUTION
EXHIBIT "B"
SUMMARY OF BUDGET CHANGES

GENERAL FUND EXPENDITURES		2024	2024	2024
10	DESCRIPTION	BUDGET	ADJUSTMENTS	FINAL
CODE				BUDGET
4110	Council	44,050		44,050
4120	J.P. Court	126,750		126,750
4130	Mayor	29,850		29,850
4140	Administration	153,800	20,000	173,800
4150	Non-Departmental	18,200		18,200
4160	General Buildings	141,300	60,000	201,300
4170	Election	30,000		30,000
4180	Planning Commission	184,600		184,600
4210	Law Enforcement	295,500		295,500
4212	Emergency Management Services	202,950		202,950
4215	First Responders	40,450	6,000	46,450
4220	Fire Department	311,500	40,000	351,500
4253	Animal Control	41,610		41,610
4410	Roads	3,302,800	(500,000)	2,802,800
4420	Solid Waste	976,000		976,000
4440	Shop	85,050		85,050
4510	Parks	925,400		925,400
4550	Engineering	61,250		61,250
4561	Recreation	101,350		101,350
4562	Museum	79,500	30,000	109,500
4563	Youth Council	10,550		10,550
4564	Senior Citizens	167,500		167,500
4580	Library	360,400	50,000	410,400
4590	Cemetery	181,590		181,590
4620	Community Progress	474,450		474,450
4700	Transfer to Debt Service			
4800	Transfer to Capital Projects			
4900	Transfer to Enterprise Funds		510,032	510,032
5000	Transfer to Electric Fund	500,000	(500,000)	0
	Transfer to unappropriated balance		118,387	118,387
	Total General Fund Expenditures	8,846,400	(165,581)	8,680,819

RESOLUTION
EXHIBIT "C"
SUMMARY OF BUDGET CHANGES

CAPITAL PROJECTS FUND		2024	2024	2024
45	DESCRIPTION	BUDGET	ADJUSTMENTS	FINAL
CODE				BUDGET
3340	Grants			
3341	Grants for Park/Trail			
3342	General Fund Transfer			0
3490	Mis Donations	450,000		450,000
3620	Interest Earnings	35,700	54,000	89,700
3830	Contribution - Utilities			
3831	County rent on fire station			
3835	Trans from Rest. Fnd. - library			
3889	Trans to Desig Fnd -fire engine	300,000	40,000	340,000
3895	Transfer From Cap. Unappropriated	1,833,100	(694,000.00)	1,139,100
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	2,618,800	(600,000)	2,018,800
4220-720	Fire Station	50,000		50,000
4220-740	New fire engine	750,000		750,000
4510-730	Blacksmith Fork Park	200,000	600,000	800,000
4510-731	Blacksmith Fork Trail			
4510-732	West Park	1,618,800	(1,200,000)	418,800
	Transfer to unappropriated balance			0
	Total Capital Project Expenditure	2,618,800	600,000	2,018,800

RESOLUTION
EXHIBIT "D"
SUMMARY OF BUDGET CHANGES

CULINARY WATER FUND - REVENUES				
51 CODE	DESCRIPTION	2024 BUDGET	2024 ADJUSTMENTS	2024 FINAL BUDGET
3711	Metered water sales	1,500,000		1,500,000
3714	New connection fees	34,000	9,000	43,000
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	157,500	5,000	162,500
3723	Profit/loss sale of fixed assets			
3725	Impact fee - buy-in	13,760	4,000	17,760
3726	Impact fee - storage	71,280	18,000	89,280
3727	Impact fee - distribution	113,920	29,000	142,920
3728	Impact fee - treatment			
3729	Impact fee - Professional services	880	220	1,100
3742	Rent non operating property		7,000	7,000
	Trans from unappropriated balance		1,773,860	1,773,860
	Total Water Fund Revenues	1,897,340	1,846,080	3,743,420
CULINARY WATER FUND - EXPENDITURES				
51 CODE	DESCRIPTION	2024 BUDGET	2024 ADJUSTMENTS	2024 FINAL BUDGET
110	Employee salaries & wages	286,700		286,700
115	Overtime	4,000	16,000	20,000
116	Standby time	10,000		10,000
120	Seasonal	14,400		14,400
130	Employee benefits	139,900		139,900
210	Books, subs & memberships	1,500	500	2,000
220	Public notices	250		250
230	Travel & training	10,000		10,000
240	Office supplies & expense	5,000	1,000	6,000
250	Equipment supplies & maint	41,100	12,000	53,100
252	Clothing and PPC	3,900		3,900
255	Distribution system maint	260,000	110,000	370,000
260	Bldg. & grnds. supp. & maint	3,000	10,000	13,000
270	Utilities	120,000		120,000
280	Telephone	3,000	1,000	4,000
310	Professional services	20,000	10,000	30,000
510	Insurance	8,050	200	8,250
610	Miscellaneous	1,000		1,000
720	Buildings		520,000	520,000
730	Improvements			0
740	Equipment	40,000	450,000	490,000
750	New construction	1,498,000		1,498,000
810	Debt Service - Principal			
820	Debt Service - Interest			
920	Contribution - General Fund			
950	Contributions - restricted FB	113,920	29,000	142,920
	Transfer to unappropriated balance			0
	Total Water Expenditures	2,583,720	1,159,700	3,743,420

RESOLUTION
EXHIBIT "E"
SUMMARY OF BUDGET CHANGES

SEWER FUND - REVENUES				
52 CODE	DESCRIPTION	2024 BUDGET	2024 ADJUSTMENTS	2024 FINAL BUDGET
3340	Grants			
3731	Sewer service	2,200,000	25,000	2,225,000
3736	Sewer line extension fees			
3740	Customer service fees	5,000		5,000
3741	Interest earnings	160,500	76,000	236,500
3742	Rent from non-op property	17,400		17,400
3743	Bond/Loan funds			
3744	Miscellaneous revenues	5,000	55,000	60,000
3747	Impact fee - collection	34,960	8,700	43,660
3748	Impact fee - treatment	150,000	34,700	184,700
3830	Transfer from General Fund			0
	Trans from unappropriated balance			0
	Total Sewer Fund Revenues	2,572,860	199,400	2,772,260
SEWER FUND - EXPENDITURES				
52 CODE	DESCRIPTION	2024 BUDGET	2024 ADJUSTMENTS	2024 FINAL BUDGET
110	Employee salaries & wages	416,100		416,100
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	206,400		206,400
210	Books, subs & memberships	2,000		2,000
220	Public notice	500		500
230	Travel & training	7,000		7,000
240	Office supplies & expense	6,000	6,000	12,000
250	Lab supplies	5,000		5,000
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	55,000	30,000	85,000
256	MBR cleaning chemicals	110,000		110,000
257	Aluminum sulfate	50,000	40,000	90,000
258	Polymer		9,000	9,000
260	Bldg & grnds supplies & maint	500	3,000	3,500
270	Utilities	240,000	97,000	337,000
280	Telephone	4,500		4,500
285	Internet service	6,000		6,000
310	Professional services	40,000	30,000	70,000
311	Pretreatment Program	15,000		15,000
510	Insurance	20,400	500	20,900
610	Miscellaneous	2,000		2,000
700	Amortization of bond costs	2,500		2,500
720	Building			
740	Equipment	60,000		60,000
750	New construction	1,163,800	(383,090)	780,710
753	ARPA	150,200		150,200
810	Debt service - principal			
812	Debt service - principal WWTP	43,600		43,600
820	Debt service - interest			
822	Debt service - interest WWTP	40,100		40,100
	Transfer to unappropriated balance			0
	Total Sewer Expenditures	2,937,850	(165,590)	2,772,260

RESOLUTION
EXHIBIT "F"
SUMMARY OF BUDGET CHANGES

ELECTRIC FUND - REVENUES				
53 CODE	DESCRIPTION	2024 BUDGET	2024 ADJUSTMENTS	2024 FINAL BUDGET
3145	Energy Sales and Use Tax		550,000	550,000
3751	Metered energy sales	13,800,000		13,800,000
3752	Energy discounts	(90,000)		(90,000)
3755	New connection fees	85,000		85,000
3757	Sale of materials	500	55,000	55,500
3758	Miscellaneous revenues	500,000		500,000
3761	Interest earnings	105,500	46,000	151,500
3767	Impact Fee - Distribution	101,200	25,300	126,500
3855	Transfer from General Fund	500,000	(500,000)	0
3860	Bond Proceeds			
	Transfer from unappropriated balance			0
	Total Electric Fund Revenues	15,002,200	176,300	14,628,500
ELECTRIC FUND - EXPENDITURES				
53 CODE	DESCRIPTION	2024 BUDGET	2024 ADJUSTMENTS	2024 FINAL BUDGET
110	Employee salaries & wages	874,800		874,800
115	Overtime	55,000	50,000	105,000
116	Standby time	10,000		10,000
120	Seasonal/temporary employees	20,000		20,000
130	Employee benefits	397,500	11,000	408,500
210	Books, subs & memberships	200		200
220	Public notices	300		300
230	Travel & training	25,000		25,000
240	Office supplies & expense	10,000		10,000
250	Equipment supplies & maint	125,000	15,000	140,000
252	Clothing and PPC	6,700		6,700
255	Generation & dist sys maint	750,000	140,000	890,000
256	Tree city/consumer ed	85,000		85,000
257	Diesel generator costs	730,000	500,000	1,230,000
258	Christmas decorations	10,000		10,000
259	Hydro plant maintenance	10,000		10,000
260	Bldg & grnds supplies & maint	35,000		35,000
270	Utilities	8,000	35,000	43,000
280	Telephone	7,000	3,000	10,000
285	Internet service	1,000	2,000	3,000
310	Professional services	65,000		65,000
510	Insurance	25,500	700	26,200
610	Miscellaneous supplies	10,000		10,000
620	Miscellaneous services	33,000	25,000	58,000
621	Miscellaneous utility relief			
630	Power purchase	10,500,000	(2,000,000)	8,500,000
710	Land			
720	Buildings			
735	Canyon parks improvements	3,500		3,500
740	Equipment		81,000	81,000
750	New construction/special projects	1,200,000		1,200,000
920	Contribution to General Fund			
921	Contribution to capital projects			
	Transfer to unappropriated balance		768,300	768,300
	Total Electric Expenditures	14,997,500	(369,000)	14,628,500

RESOLUTION
EXHIBIT "G"
SUMMARY OF BUDGET CHANGES

IRRIGATION FUND - REVENUES				
54 CODE	DESCRIPTION	2024 BUDGET	2024 ADJUSTMENTS	2024 FINAL BUDGET
3340	State - Federal Grants	866,300		866,300
3771	Irrigation service	360,000	5,000	365,000
3775	New connection fees	1,000	3,000	4,000
3776	Inspection fees			
3779	Miscellaneous revenues	5,000	25,000	30,000
3781	Interest earnings	38,000		38,000
3785	Impact fee - buy-in	47,700	16,000	63,700
3830	Transfer from General Fund	510,032		510,032
	Trans from unappropriated balance			0
	Total Irrigation Fund Revenues	1,828,032	49,000	1,877,032
IRRIGATION FUND - EXPENDITURES				
54 CODE	DESCRIPTION	2024 BUDGET	2024 ADJUSTMENTS	2024 FINAL BUDGET
110	Employee salaries & wages	70,700		70,700
115	Overtime	2,000	2,000	4,000
130	Employee benefits	41,100		41,100
220	Public notices	500		500
240	Office supplies & expense	4,500	2,700	7,200
250	Equipment supplies & maint	10,000		10,000
255	Distribution system maint	30,000	68,000	98,000
260	Bldg & grnds supplies & maint	1,000		1,000
270	Utilities	85,000	(70,000)	15,000
280	Telephone	50	400	450
310	Professional services	10,000	5,000	15,000
510	Insurance	4,100	100	4,200
540	Irrigation assessments	85,000	2,500	87,500
610	Miscellaneous supplies			
710	Land & stock			
740	Equipment	40,000		
750	New construction	1,435,000	(400,000)	1,035,000
	Transfer to unappropriated balance		487,382	487,382
	Total Irrigation Expenditures	1,818,950	98,082	1,877,032

RESOLUTION
EXHIBIT "H"
SUMMARY OF BUDGET CHANGES

STORM WATER FUND - REVENUES				
55 CODE	DESCRIPTION	2024 BUDGET	2024 ADJUSTMENTS	2024 FINAL BUDGET
3740	Storm water inspection fees	15,000		15,000
3779	Miscellaneous revenues			
3781	Storm water fees	325,000		325,000
3791	Interest earnings	34,000	15,500	49,500
	Transfer from unappropriated balance			0
	Total Storm Water Revenues	374,000	15,500	389,500

STORM WATER FUND - EXPENDITURES				
55 CODE	DESCRIPTION	2024 BUDGET	2024 ADJUSTMENTS	2024 FINAL BUDGET
110	Employee salaries & wages	20,500	3,000	23,500
115	Overtime	1,000	2,000	3,000
130	Employee benefits	10,100	500	10,600
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	10,000	25,000
280	Telephone		250	250
310	Professional services	30,000		30,000
450	Flood control	3,000		3,000
510	Insurance	500		500
710	Land			
730	Grounds improvements			
740	Equipment			
750	New construction	450,000	(200,000)	250,000
	Transfer to unappropriated balance		39,650	39,650
	Total Storm Water Expenditures	534,100	(144,600)	389,500