

HYRUM CITY CORPORATION

OPERATING BUDGETS

FISCAL YEAR

2025-26



HYRUM CITY CORPORATION

PROPOSED

ANNUAL OPERATING BUDGETS

**FISCAL YEAR
2025-26**

PREPARED &
PRESENTED BY:

STEPHANIE MILLER
MAYOR

HYRUM CITY
PROPOSED OPERATING BUDGETS
GENERAL, ENTERPRISE, AND SPECIAL FUNDS
2025-26
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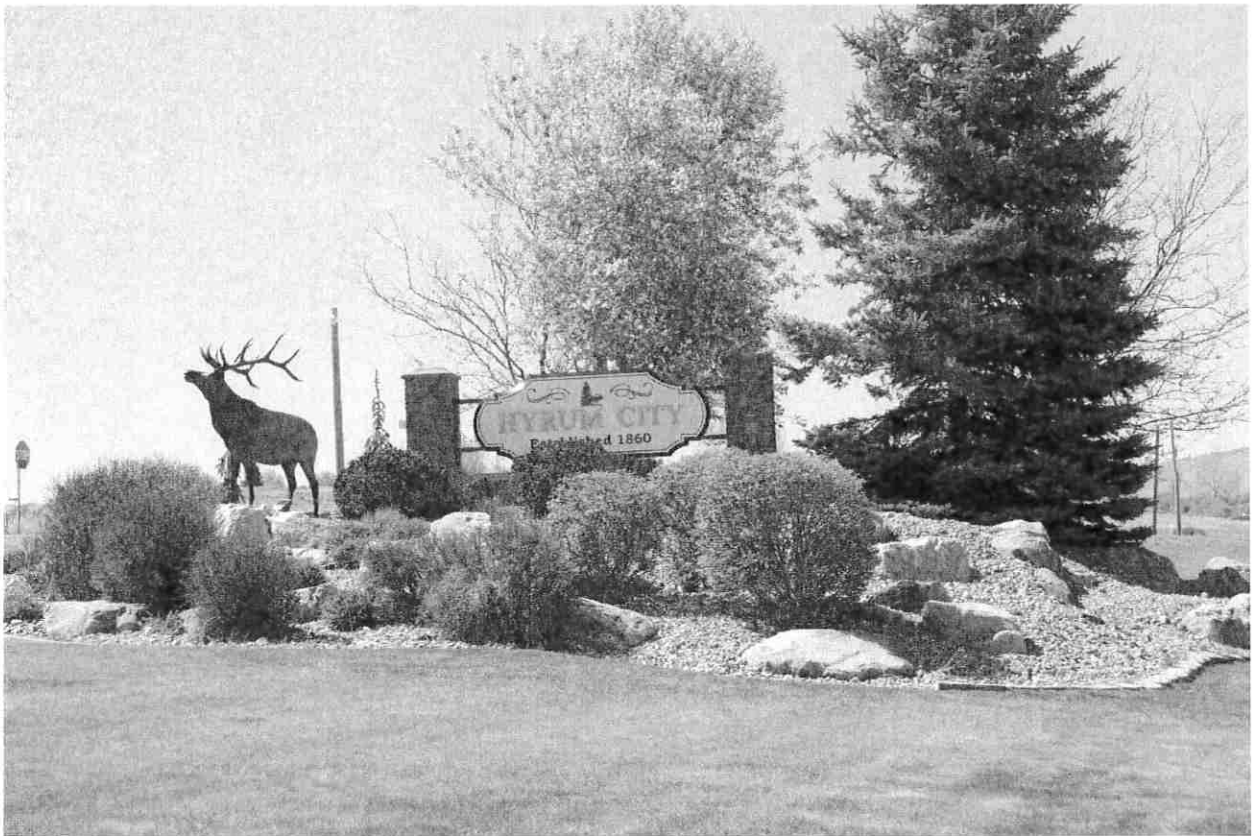
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HYRUM CITY CORPORATION

COMMUNITY PROFILE



HYRUM CITY CORPORATION COMMUNITY PROFILE

Hyrum City was settled by Mormon Pioneers in 1860. Named for the brother of Joseph Smith, Hyrum was built at a time when local leaders envisioned a neighboring city in the area now known as "College Ward" which would be called "Joseph."

For many years, Hyrum's population remained stable at 1,700 people. Then, following a growth spurt in the early 1970's, Hyrum leveled off at 3,900. Over the next 40 years, the population inched upward until an influx of people from outside the valley created a need for new housing. New figures estimate 2025 population at 10,849.



Surrounded by farms and countryside, Hyrum remains a rural community in nature. Its chief employer is JBS Swift (formerly known as E.A. Miller, Inc.), a meat packing plant with approximately 1,500 employees.

People list the rural atmosphere high among the chief reasons why they locate in Hyrum. Quiet neighborhoods with a blending of country living mixed with urban convenience make Hyrum an ideal community in many ways.

Those who do not work at JBS Swift, West Point Dairy, or in any one of the city's 200 other businesses (divided between commercial and home locations), find employment with Cache County School District, Utah State University, or commute to Thiokol, Autoliv, nearby Logan for work.

Hyrum offers ample land zoned for commercial or industrial uses. The Blacksmith Fork Industrial Park, a 79-acre site east of the city, is home to a number of businesses, including Mountain Fiber

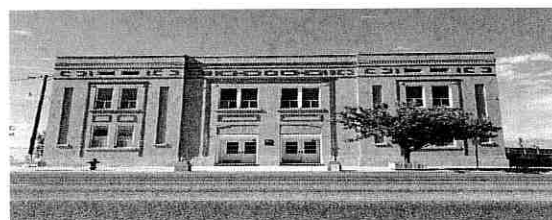
Insulation and Recycling, Timber wolf Cabinet, Royal Dog Boarding, Hyrum Self Storage, Artistic Metal Works, Smitty's Automotive & Sales, Top Shed, LJ Millworks, On Automotive, Cedar Valley Transport. The Blacksmith Fork Subdivision has completed its infrastructure and provides additional industrial and commercial business space. There are many new subdivisions and a lot of residential growth.



Hyrum City offers many recreational opportunities through its own parks and facilities including group picnic areas on the City Square and AJ Park and the Canyon Lodge in Blacksmith Fork Canyon. In addition, the state owns and operates the Hardware Ranch elk preserve and the Hyrum State Park, which has boating and camping facilities, adjacent to Hyrum Dam. The state park draws people from a wide area for fishing, swimming, and other water sports and activities.

Blacksmith Fork River provides some of the best fishing in the state and the canyon includes four Forest Service campgrounds in addition to city camping areas up Left Hand that has recently been expanded, at the CCC Camp, and near the hydroelectric plant.

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



Other public buildings and facilities include the Elite Hall, with one of Utah's few remaining spring-loaded dance floors, the Civic Center, with its attractive multi-purpose room, and the city's rodeo arena located on the East Park complex.

The Senior Citizen Center provides weekday activities (9 a.m. to 2 p.m.) for seniors from Hyrum and surrounding communities.

The Library is located at 50 West Main and provides an attractive setting for individuals and families to enjoy reading and other educational experiences.

The Museum is located in the basement of the City Office and provides many historical and educational activities for all ages.



Hyrum City is widely known for its annual 4th of July celebration

complete with fireworks, rodeo, and parade. Hyrum's Star Spangled Week provides old-fashioned fun and entertainment for people of all ages.

Medical, dental and chiropractic services are available in Hyrum and the community provides a wide range of municipal services including culinary and secondary water, wastewater collection and treatment, electricity, fire protection, emergency medical technicians, parks and recreation programs, library and other cultural opportunities. Law enforcement, ambulance service, mosquito abatement building inspection, are contracted out. Recycling and solid waste collection are provided through contracts with Waste Management.

Community leaders continue to provide for continued, orderly growth, both commercial and residential, through a revised general plan and appropriate zoning.

HYRUM CITY, UTAH

Date of settlement	April 6, 1860
Date of incorporation	February 10, 1870
Population estimate	10,849
Form of government	Traditional
Area	5.99 Square miles
Elevation	4,750
Miles of streets	56.60
Fire protection:	
Number of stations	1
Number of Full Time	2
Number of firemen and officers	34 Volunteers
First responders:	19 Volunteers
Police protection	Contract with Cache County
Schools:	
Lincoln Elementary	
Number of classrooms	30
Number of teachers	30
Number of students	519
Canyon Elementary	
Number of classrooms	35
Number of teachers	41
Number of students	770
South Cache 8-9 Center	
Number of classrooms	50
Number of teachers	54
Number of students	1,100
Mountain Crest High School	
Number of classrooms	80
Number of teachers	85
Number of students	1,529
Municipal water department:	
Number of connections	3,785
Annual consumption in gallons	1,228,498,000
Miles of water mains	93.17
Wells	3
Springs	4
Storage capacity: 3 Reservoirs	5,000,000 Gallons
Municipal sewer department:	
Number of connections	3,593
Miles of sewer lines	59.47
Treatment plants	1 Mechanical
Lift stations	6

HYRUM CITY, UTAH

Municipal electric department:

Number of connections	4,063
Annual consumption in kilowatt hrs	110,168,686
Miles of distribution lines	102.54
Power sources:	Hyrum City Hydroelectric Plant
	San Juan Plant
	Colorado River Storage Project
	Intermountain Power Project
	Hunter II Power Plant
	Nebo Power Project
	Pleasant Valley Wind Project
	Horse Butte Wind Project
	Richmond Irrigation Hydro
	Gas Generation Plant
	Red Mesa Solar
	Sunnyside
	Steel A Solar

Municipal irrigation department:

Number of connections	2,537
Annual consumption in acre feet	3,969 acre feet
Miles of distribution lines	49.32
Water Sources:	
Wells	1
Water shares	3,301.75
Water Reuse Plant	1

Municipal storm water department

Number of connections	3,642
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Solid waste and disposal department

Contract with Waste Management

Public buildings:

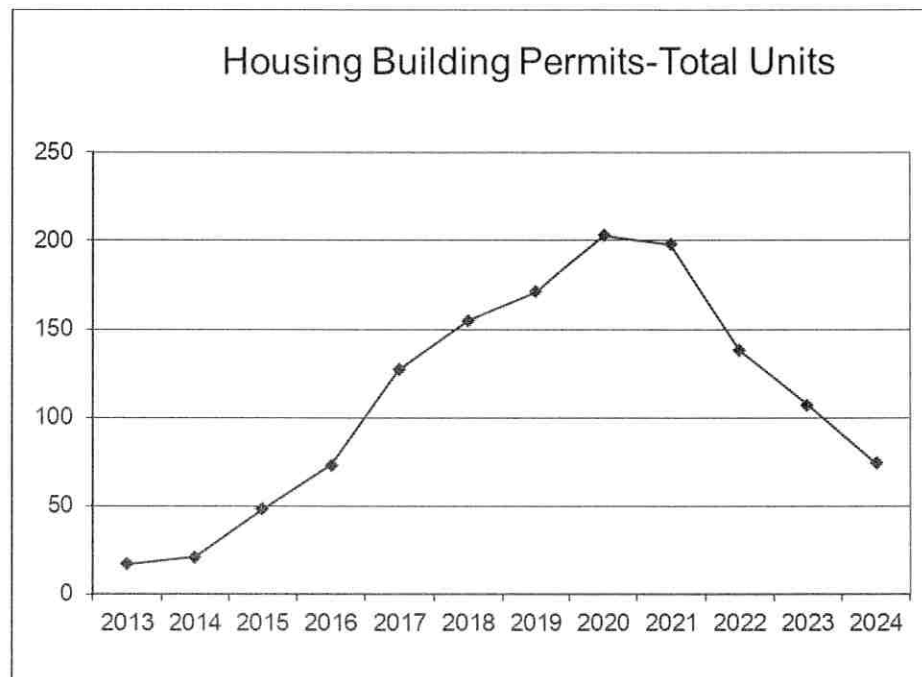
Civic Center
Elite Hall
Senior Citizen Center
Canyon Lodge
Library/Museum

Public parks:

East Park
Pride Park
City Square
Soccer Fields
CCC Camp
Left Hand Property
Canyon Park
AJ's Park
Canyon Campground
Salt Hollow
Blacksmith Fork
Libbie Springs Park (Construction phase)

COMMUNITY GROWTH 2025-26

This chart graphs new single family residences including town homes constructed between 2013 and 2024:



There were zero town home units built in 2024 compared to 67 in 2020. The construction of townhomes increased significantly starting in 2017 but recent numbers have declined. This decrease in permits may be due to higher interest rates and higher building cost.

The total number of permits for each category for 2018 through 2023 is as follows:

	2019	2020	2021	2022	2023	2024
Single family homes	94	124	174	122	97	74
Townhouse-total units	77	67	24	16	10	0
Multi-family housing		12				0
Residential-additions/garages/sheds	62	45	80	67	42	87
New commercial construction	10	7	4	6	4	3
Commercial remodel/additions	3	8	3	6	3	5
Solar	5	5	13	56	41	16
Totals	251	268	298	273	197	185

Approved residential subdivisions under construction are listed with their remaining lots. April 1, 2024 there was 128. As of April 1, 2025 there are 89 lots in the following approved subdivisions:

COMMUNITY GROWTH
2025-26
(CONTINUED)

Canyon Estates (Ph 5)	8	Mountain View South (Ph 5)	16
Hidden Valley (Ph 1)	1	Rolling Hills (Ph 10)	1
Hidden Valley (Ph 2)	9	Savage Subdivision	13
Industrial Park	7	Scenic Mt.	21
Mt. Sterling Farms (Ph 4)	2		
Mt. Sterling Farms (Ph 5)	11		

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



HYRUM CITY CORPORATION

ORGANIZATION

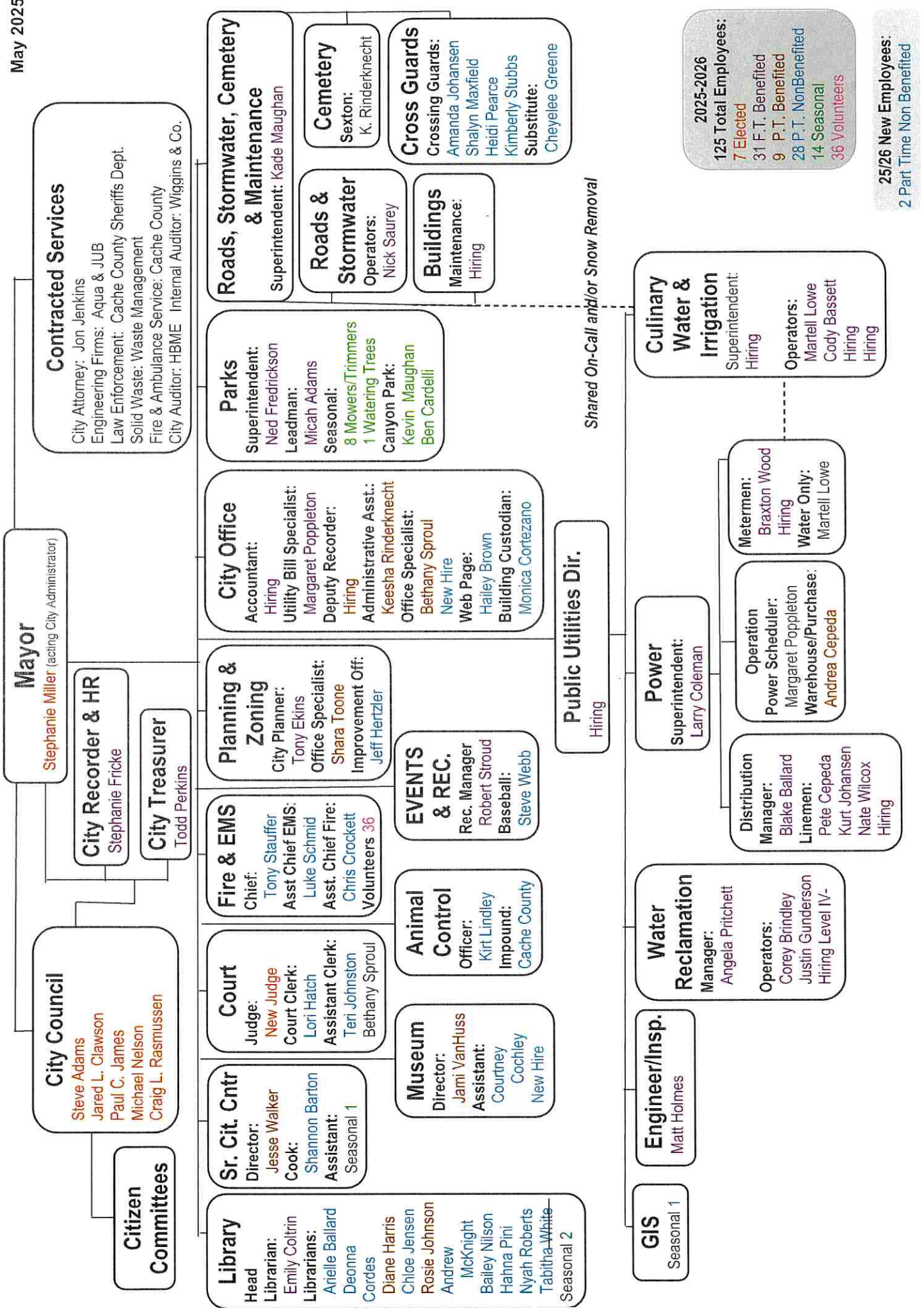


HYRUM CITY CORPORATION ORGANIZATION FISCAL YEAR 2025-26

MAYOR	FROM:	TO:
Stephanie Miller	1-1-2022	1-1-2026
COUNCILMEMBERS		
Stephen G. Adams	1-1-2024	1-1-2028
Jared L. Clawson	1-1-2022	1-1-2026
Paul C. James	1-1-2022	1-1-2026
Michael Nelson	1-1-2024	1-1-2028
Craig L. Rasmussen	1-1-2024	1-1-2028
CITY ADMINISTRATOR		
Stephanie Miller		
CITY RECORDER		
Stephanie Fricke		
CITY TREASURER		
Todd Perkins		
CITY ENGINEER		
Matt Holmes		
CITY PLANNER		
Tony Ekins		
JUSTICE OF THE PEACE		
New		
DEPARTMENT HEADS		
Animal Control	Kirt Lindley	
Cemetery Sexton	Keesha Rinderknecht	
Electrical Superintendent	Larry Coleman	
Fire Chief	Tony Stauffer	
Librarian	Emily Coltrin	
Museum Director	Jami Van Huss	
Parks Superintendent	Ned Fredrickson	
Recreation Manager	Robert Stroud	
Senior Citizens Director	Jesse Walker	
Wastewater Superintendent	Angela Pritchett	
Water/Roads Superintendent	Kade Maughan	

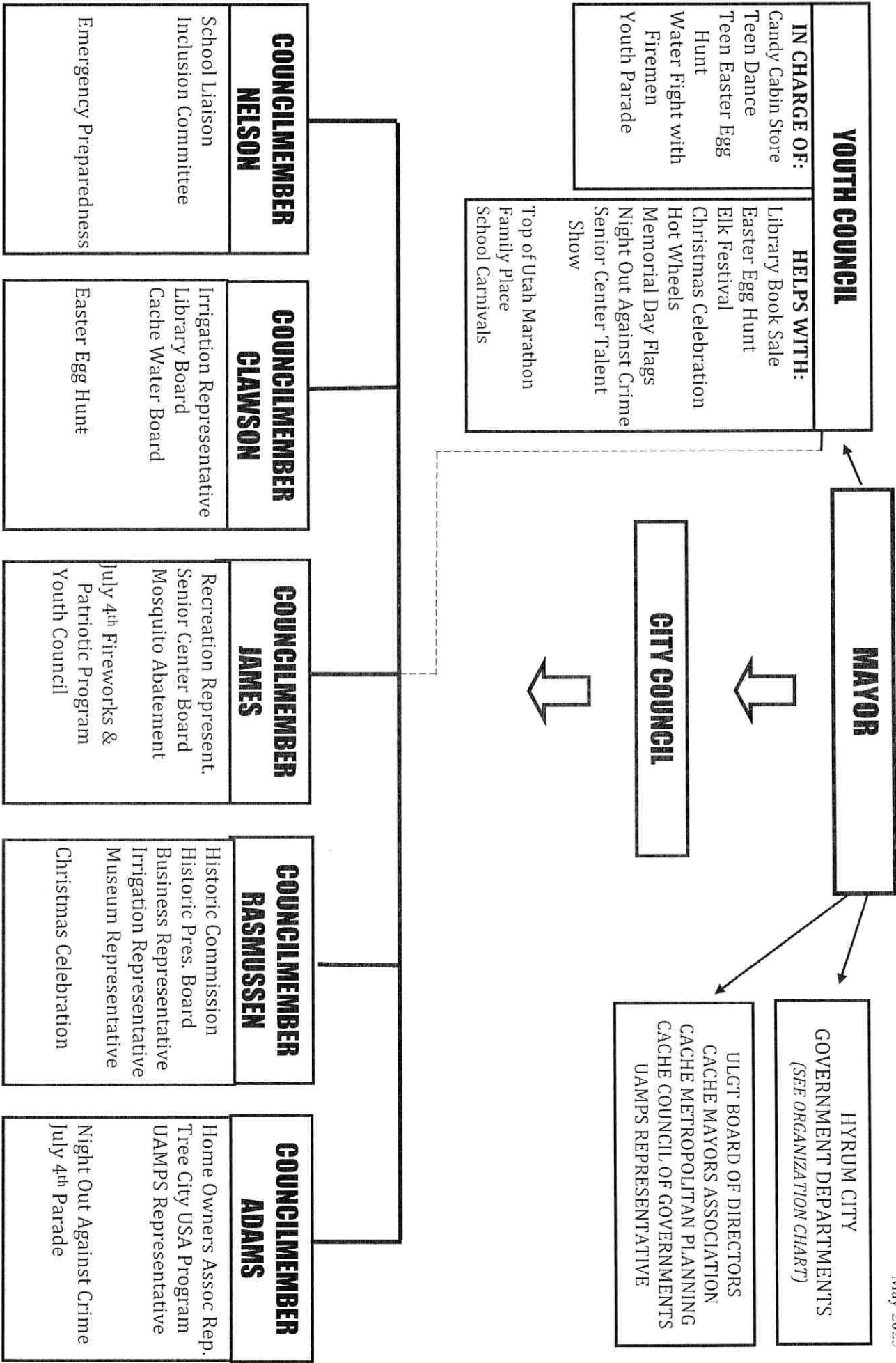
HYRUM CITY ORGANIZATION CHART

May 2025



HYRUM CITY COUNCIL ASSIGNMENTS & CITIZEN COMMITTEES

May 2025



HYRUM CITY CORPORATION

BUDGET

MESSAGE & SUMMARY

FISCAL YEAR

2025-26

HYRUM CITY CORPORATION
OPERATING BUDGETS
FISCAL YEAR 2025-26
EXECUTIVE SUMMARY

To the City Council and the Citizens of Hyrum City:

I was fortunate to move to Hyrum 46 years ago. Things looked a lot different than they look now. The East Park and the area around Ridley's were fields. There were no homes or businesses east of 800 East where Mountain Crest and other homes are now. I loved the mountains that surround my home. The people were so welcoming. I was fortunate to remain in this community after I was married and raise my family here. I've been blessed to meet many good people and have opportunities to serve and make a difference.

Local government exists to make life better. The purposes fall into three general categories: to provide services; to develop and preserve a sense of community; to provide local control. People's identities are tied to where they are from. One role of local officials is to make that place special. Everyone deserves to have a hometown.

Creating unity isn't always easy when everyone around us is different. Many things can keep us from coming together. Maybe we feel we are right, or are proud, or angry. There may be misunderstandings. Other barriers include racial and cultural discrimination, language barriers, and fear of accepting those that are different than us. It may require a change in attitude, building on our many commonalities, and learning to appreciate the differences in others. We are better people when we grow together rather than alone.

I like to reflect at the end of the year on things we've accomplished in Hyrum City. Projects were completed at the Blacksmith Fork Park, Salt Hollow Park, East Park, baseball diamonds, Elite Hall floor refinished, natural gas generation plant & substation built to produce power during peak loads, roads rebuilt & slurry sealed, improvements to Bandit's Cove disc golf course, "Life Sketches of Hyrum's 1860 Founders" book printed (\$20 a book at the museum), steps taken to update our emergency operations management, new playground structures & bark, property purchased for future cemetery expansion & public works yard, improvements to 900 West truck route, improvements to the water reclamation facility, a walking trail begun on 500 West, steel water mains replaced on 300 East (100 North – 100 South), and projects at the Senior Center, Museum & Library to name a few.

You will begin to see city projects happening as the weather warms: -Libbie Springs is a new park being constructed in Mount Sterling Farms between 20 North & 50 North and 775 West & 575 West. It will include a pickleball courts, a playground, half basketball court, restrooms, pavilion, walking path, and a water

EXECUTIVE SUMMARY (CONTINUED)**FISCAL YEAR 2025-26**

feature that can be played in. Phase 2 of this park will continue west between 775 West & 850 West in the future. -Landscaping is being added around the Water Retention Pond for the South Cache Subdivision. -Stormwater drain projects. -A selection of roads will be rebuilt and receive slurry seal. -Restoration of the Elite Hall will continue as new doors and windows are installed. -The Hyrum Hornets games will begin on the updated baseball field at East Park. Their game schedule can be found on the Hyrum City website. -The historic Christensen & Candy Cabin will open on June 2nd through August 7th on Mondays, Tuesdays, and Thursdays from 10:00 a.m. – 1:00 p.m.

We are so blessed to live in this country! We are the most liberated, most prosperous, and most blessed people on the face of the earth. I have a deep love for our country! I love to see the American flag! My hearts swells within me when I see others stop what they are doing and place their hands over their hearts as the flag is being raised. For many years my family and I helped the American Legion post flags for Memorial Day on the graves of veterans in the Hyrum City Cemetery. I feel a deep respect for those who have served and are currently serving our country! I feel a deep respect for their families! A good citizen loves

his or her country and shows patriotism. A good citizen shows courtesy and respect for the rights of others. A good citizen has tolerance. A good citizen has accountability. A good citizen has moral courage. A good citizen has responsibility. Citizenship improves the lives of your family, friends, neighbors, and community. The democracy that governs us is a "government of the people, by the people, and for the people". It is up to us, as the people, to stand with her. We, the people, are a powerfully united entity.

* * * * *

Stephanie Miller
Mayor



May 15, 2025

**COMBINED GENERAL & ENTERPRISE FUNDS
REVENUE & EXPENDITURE SUMMARY
2025-26**

REVENUES

	2025	2025	2026	PERCENT
	ADOPTED	PROJECTED	PROPOSED	INCREASE/ DECREASE
FUND	BUDGET	REVENUES	BUDGET	
GENERAL	9,778,370	8,423,097	10,977,500	12.26%
CAPITAL PROJECTS	2,419,000	1,042,281	600,000	-75.20%
WATER	2,029,640	1,869,175	2,266,640	11.68%
SEWER-TREATMENT	2,780,500	2,760,753	2,192,500	-21.15%
ELECTRIC	14,633,700	14,988,874	15,271,200	4.36%
IRRIGATION	1,329,000	539,164	483,700	-63.60%
STORM WATER	440,500	448,989	453,000	2.84%
SEWER-COLLECTION			724,800	
TOTALS	33,410,710	30,072,333	32,969,340	-1.32%

EXPENDITURES

	2025	2025	2026	PERCENT
	ADOPTED	PROJECTED	PROPOSED	INCREASE/ DECREASE
FUND	BUDGET	EXPENDITURES	BUDGET	
GENERAL	9,778,370	8,237,734	10,977,500	12.26%
CAPITAL PROJECTS	2,119,000	2,119,268	600,000	-71.68%
WATER	3,755,920	2,429,000	2,789,570	-25.73%
SEWER-TREATMENT	3,241,950	2,335,409	2,169,100	-33.09%
ELECTRIC	15,181,550	11,581,043	15,256,550	0.49%
IRRIGATION	1,790,950	352,467	2,597,650	45.04%
STORM WATER	784,475	680,922	1,014,475	29.32%
SEWER-COLLECTIONS			579,343	
TOTALS	36,652,215	27,735,843	35,984,188	-1.82%

HYRUM CITY 2025-26 EXPENDITURE HISTORY

The following charts show the history of actual expenditures (projected for 2025 and budgeted for 2026). Since the necessity for capital expenditures fluctuates from year to year, these charts

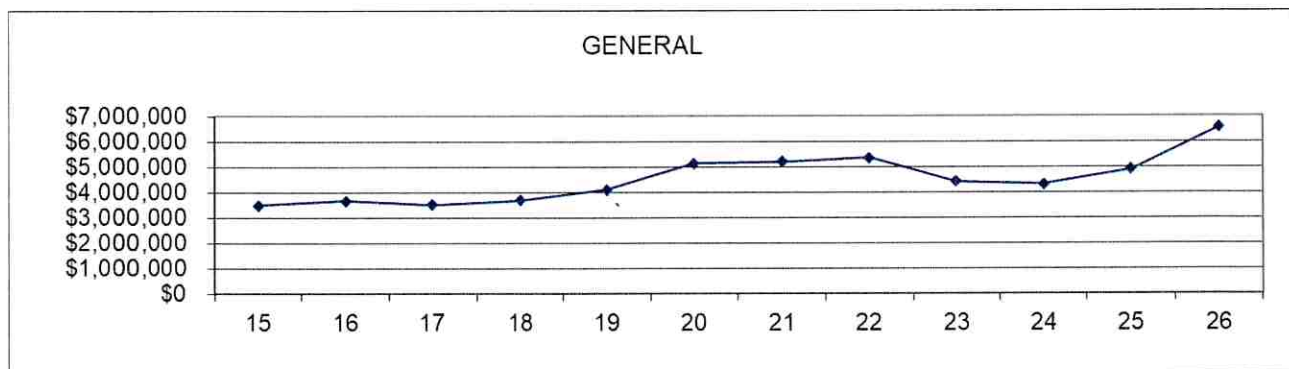
indicate ongoing operational expenses and do not include any capital outlay for equipment, buildings, special projects, or land.

GENERAL FUND

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

2021 reflects an increase due to CARES act expenditures and the new EMS contract.

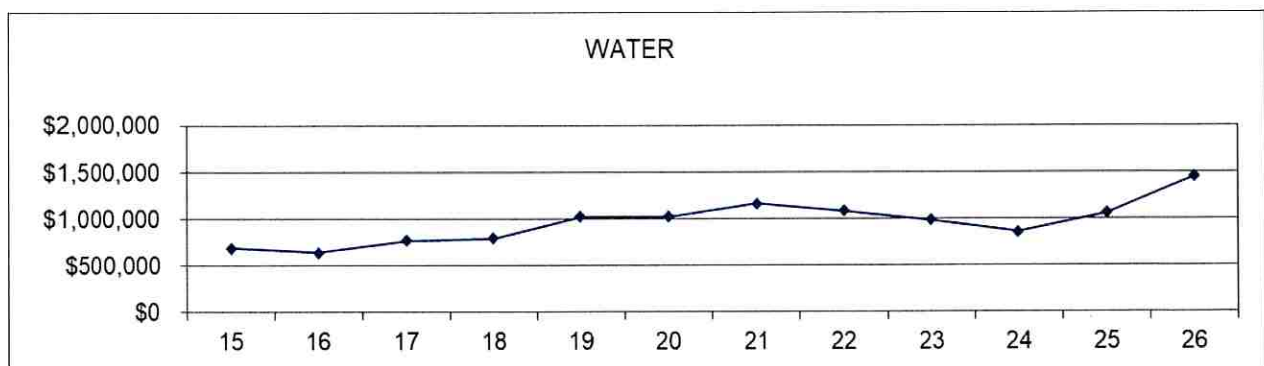
Transfers were made to the Debt Service fund to pay off the library in 2016 and 2017. As transfers and federal funding go away it decreases the operational expenditures. The increase in 2024-25 is mainly due to additional employees, inflation including utilities and insurance.



WATER FUND

Maintenance of the distribution system has steadily increased as infrastructure ages and the system expands with additional development projects. Expenditures for professional services, utility costs and maintenance continue to increase the budgeted amounts. Starting in 2010 re-payment of the 2 Million gallon

reservoir bond were included; No transfers to the General Fund have been done since 2016 and no transfer is budgeted for 2025-26; but money is budgeted for new meters. The increase in 2025-26 in expenditures is mainly because of new employees being added and insurance is up across the board.

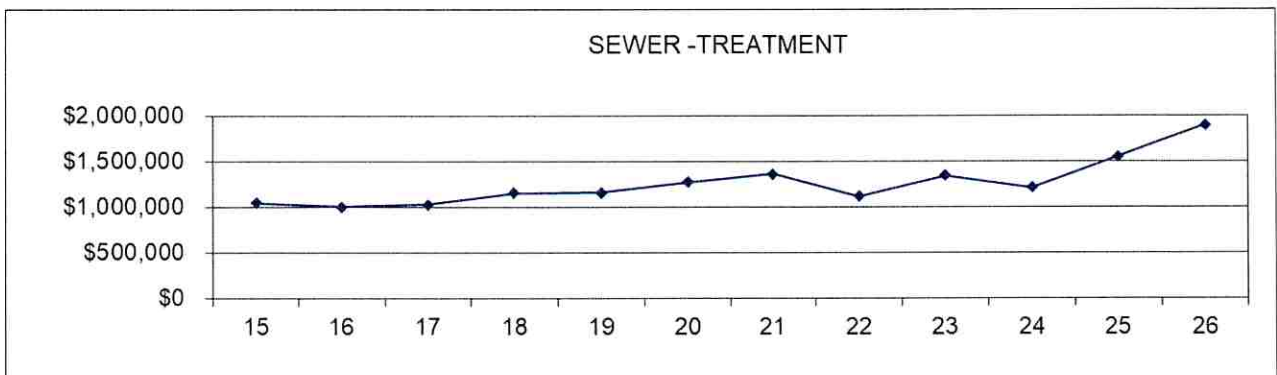


HYRUM CITY
2025-26
EXPENDITURE HISTORY
(CONTINUED)

SEWER FUND

A concerted effort is being made to curtail any increase in costs for utilities and chemicals. In 2012 the increase is due to repayment of a bond on a water recycling project. The water recycling project will reduce the cost of treatment chemicals. The sharp increase starting in 2015 is due to large number of plates being purchased to continue running the plant. The increase in 2016-17 is due to paying off the water recycling bond, for the purchase of new replacement plates and additional pumping/treatment cost from a very wet year. With the new upgrades plates will not need to be replaced. As the plant ages chemical cost and plate cost steadily

increase with the capital improvements completed to the plant we are hoping some of these cost will decrease with efficiency. The increase from 2020 to 2021 is because of the chemical T-Floc that is keeping the plant running efficiently while the plant received its much needed upgrade. In 2021-22 includes paying off the original WWTP bond and starting the new WWTP upgrade bond. 2025-26 increased due to the collection and treatment master plans and additional money spent in the collection side as we split out collection and treatment when Millville sends product. Utilities have also increased.

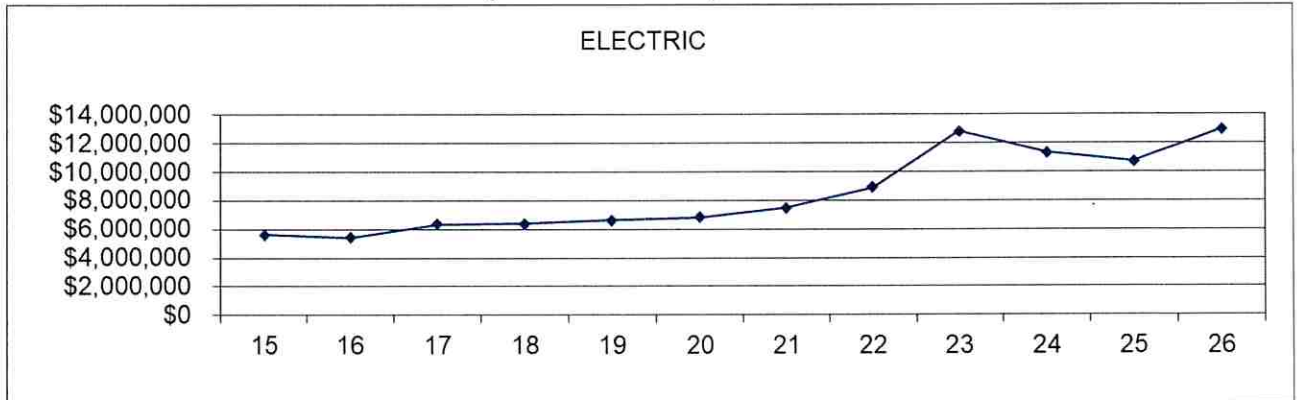


ELECTRIC FUND

Demand for electricity continues to increase and power purchase costs have fluctuated so much the last year. A rate increase was passed by the council in 2023 along with the PPAC. An increasing population including additional air conditioning and other electrical requirements in new homes also contributes to the steady operational increases. JBS new plant is on line and contributes to additional power needing to be purchased as well as Kilgore and the addition to West Point Dairy plant. The

new metering system is now installed and contributed to the increases in 2017 and 18. 2012 a small decrease is due to no transfer to the General Fund. No transfer to the General Fund is budgeted for 2025-26. The spike in 2020-23 is due to many new homes/subdivision, increased inventory, increased cost to purchase materials with long lead times. In 2024-25 new employees are being added and the gas generation plant bond is being paid.

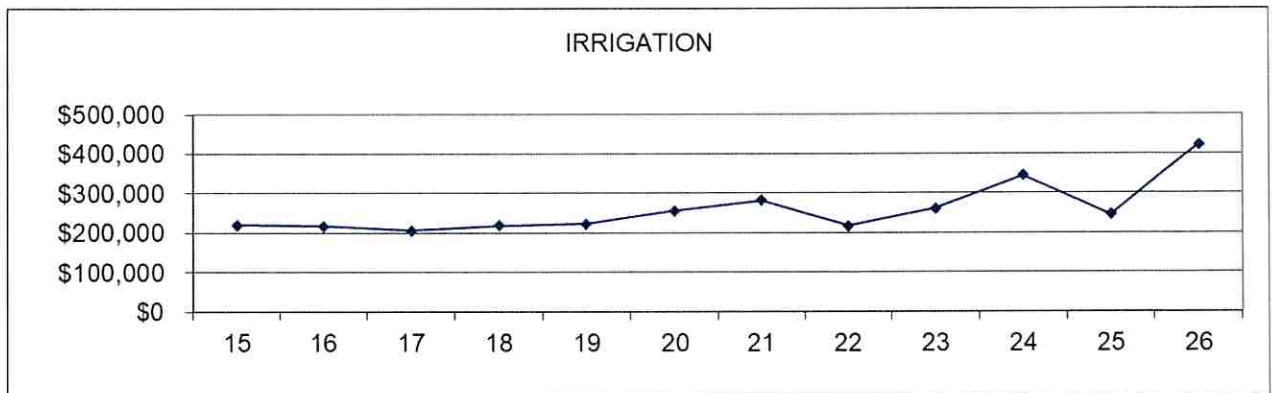
**HYRUM CITY
2025-26
EXPENDITURE HISTORY
(CONTINUED)**



IRRIGATION FUND

Expenditures in this fund have remained fairly consistent over the last several years with slight increases for utility and personnel costs. 2012 and 2013 show a decrease because of an employee leaving

and not being replaced. Additional employees were added in 2014. A budgeted increase for 2025-26 is for additional employees and irrigation assessments continue to rise.

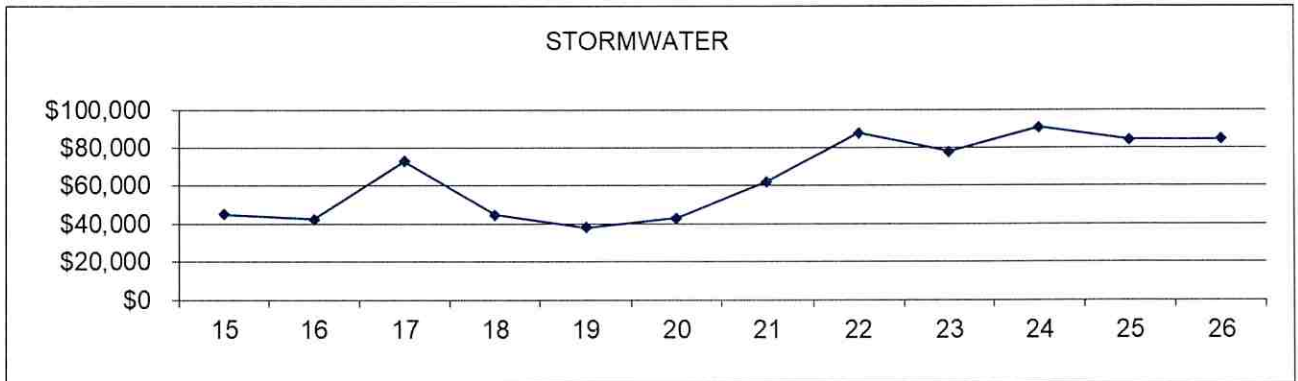


STORM WATER FUND

The storm water fund was created in 2006. As the collection system facilities expand maintenance costs increase. The spike in 2011 is due to a storm water audit done by the State in 2010. To stay in compliance with the State requirements, additional training and professional services are required. The drop in 2011-2014 is due to less professional service. We anticipate that we will not have the

audit or any other major engineering. The spike in 2016-17 is due to repairs associated with this fund and a storm water inspector being hired. Storm Water is becoming more and more of a concern and more work is done by employees to stay in compliance. \$30,000 is budgeted in 2025-26 in professional services to pay for a storm water inspector.

HYRUM CITY
2025-26
EXPENDITURE HISTORY
(CONTINUED)



HYRUM CITY BUDGET SUMMARY**2025-26**

	GENERAL	CAPITAL	WATER	SEWER TRE	ELECTRIC	IRRIGATION	STORM	SEWER COL	
	FUND	PROJECTS	FUND	FUND	FUND	FUND	WATER	FUND	TOTALS
REVENUES:									
Property taxes	1,115,000								1,115,000
Other taxes	3,365,000				600,000				3,965,000
Licenses & permits	89,000								89,000
Intergovernmental revenues	1,850,000								1,850,000
City services	1,873,050		1,734,000	1,837,500	13,640,000	381,000	395,000	617,500	20,478,050
Impact fees	200,800		199,840	150,000	101,200	47,700		34,900	734,440
Fines	117,000								117,000
Interest on investments	100,000	38,000	125,000	200,000	254,000	49,000	58,000	50,000	874,000
Rents & concessions	90,100		31,800					17,400	139,300
Miscellaneous income	117,000		176,000	5,000	676,000	6,000		5,000	985,000
Interfund transfers									
Contributions - private	34,000								34,000
Contributions - desig. fund	22,400								22,400
Transfer from reserve funds	2,004,150	562,000							2,566,150
Transfer fm/(to) restricted									
Bonds									
Total Revenues	10,977,500	600,000	2,266,640	2,192,500	15,271,200	483,700	453,000	724,800	32,969,340
EXPENDITURES:									
Personnel costs	2,030,050		829,500	629,000	1,971,300	176,300	31,600	208,143	5,875,893
Materials & supplies	536,850		209,550	905,750	1,307,650	103,950	4,225	8,000	3,075,975
Systems maintenance	950,000		260,000		800,000	30,000	15,000	80,000	2,135,000
Special departmental	527,350						3,000		530,350
Prof/contract services	1,805,900		20,000	250,000	65,000	10,000	30,000	180,000	2,360,900
Insurance	102,450		10,600	26,200	34,000	5,400	580	26,200	205,430
Miscellaneous	582,640		1,000	2,000	70,000			2,000	657,640
Power purchase					7,600,000				7,600,000
Assessments						97,000			97,000
CAPITAL:									
Land/water stock				2,500					2,500
Buildings & grounds	924,000								924,000
Improvements	1,785,000	600,000							2,385,000
Equipment	593,260		410,000	70,000	260,000		130,000		1,463,260
New construction	1,140,000		935,000	200,000	2,051,300	2,175,000	800,000	75,000	7,376,300
DEBT SERVICE:									
Principal				45,100	474,000				519,100
Interest				38,550	623,300				661,850
Issuance cost									
CONTRIBUTIONS:									
To General Fund									
To Debt Service Fund									
To Capital Projects Fund									
Cont to Rest Fund Bal			113,920						113,920
Total Expenditures	10,977,500	600,000	2,789,570	2,169,100	15,256,550	2,597,650	1,014,405	579,343	35,984,118
Budgeted Surplus	0	0	(522,930)	23,400	14,650	(2,113,950)	(561,405)	145,457	(3,014,778)
Totals	10,977,500	600,000	2,266,640	2,192,500	15,271,200	483,700	453,000	724,800	32,969,340

HYRUM CITY CORPORATION

PROPERTY TAXES



HYRUM MUNICIPAL TAX RATE 2025-26

It is helpful to review the process used in determining the Certified Property Tax Rate because of the way the State computes these taxes.

In 2003, the Utah State Legislature passed HB-116, which modified the Property Tax Act by changing the method in which the certified tax rate is calculated. The certified tax rate is now computed based on the previous year's budgeted tax revenue instead of the previous year's collected tax revenue. Even though tax funds are tied to the budgeted amount of revenue, the certified tax rate continues to decline annually unless cities choose to go through the lengthy process to raise the tax rate.

A history of the Utah State Property Tax Act follows:

Since local governments rarely collected all of the budgeted property tax, there was a continuous annual decrease in the amount of property taxes collected because of its connection to the "collected" amount of tax. This phenomenon of decreasing property tax was created in 1987 when the State Legislature, in an attempt to slow the growth of property taxes in the State, changed the levy from a "mill levy" that could increase revenues up to six percent a year to a "certified tax rate" that limited cities to the same amount of revenue collected plus new growth the previous year.

The Utah League of Cities and Towns provided this information: "The Utah Code Annotated 59-2-9, et seq. set forth the methodology for achieving the legislative intent. For the first two years after the legislation was adopted, the statutory

language read as follows: 'The Certified Tax Rate means a tax rate that will provide the same ad valorem property tax revenues for a taxing entity as were levied by that taxing entity for the prior year.' UCA 59-2-924 (2)(a)(1). Two years later, in 1991, the word was changed yet again to 'collected,' which is the word currently found in the statute. The reasons for these wording changes have faded with time, but their impact in today's environment is clear.

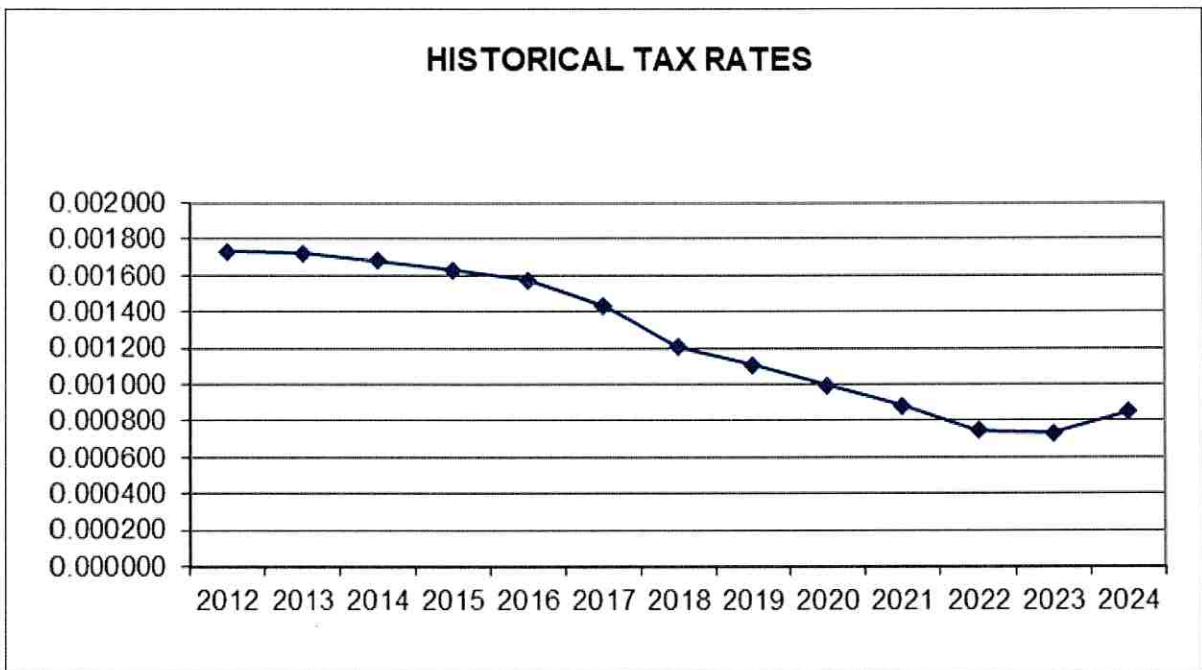
"It is important to note that new growth, delinquent taxes, and interest and penalties were not included in the calculation of certified tax rate, since they vary from year to year. The purpose of the legislation, simply stated, was to assure cities that they would receive the same revenue as they were entitled to receive the previous year. Unfortunately, there was a serious problem that arose from using the word 'collected.' Simply stated, if the revenue collected by the county was less than the taxing entity was entitled to receive, that lesser amount (the shortfall) became that base for the following year.

"The possible reasons for shortfalls have to do with the fact that setting the tax rate involves many parties—the state tax commission (valuing centrally assessed property, handling property tax appeals for centrally assessed and appeal from the county board of equalization), counties (estimating personal property and relieving taxes through the board of equalization), court decisions (involving property tax appeals), property taxpayer declarations (for personal property), and even the taxpayer himself (by the timing of

HYRUM MUNICIPAL TAX RATE 2025-26 (CONTINUED)

when he pays his taxes). While this will not prevent shortfalls or windfalls in the year they occur, it will prevent them from being compounded by incorporating them into the revenue calculation for subsequent years."

The following graph shows the annual change in property taxes using the Certified Tax Rate. A tax rate adjustment was approved for fiscal 2010-11. The drop in 2009 was due to the drop in home prices that is why an adjustment was made. An adjustment to 2024 taxes was made thus the increase in rates for 2024.



PROPERTY TAX ASSESSMENTS 2025-26

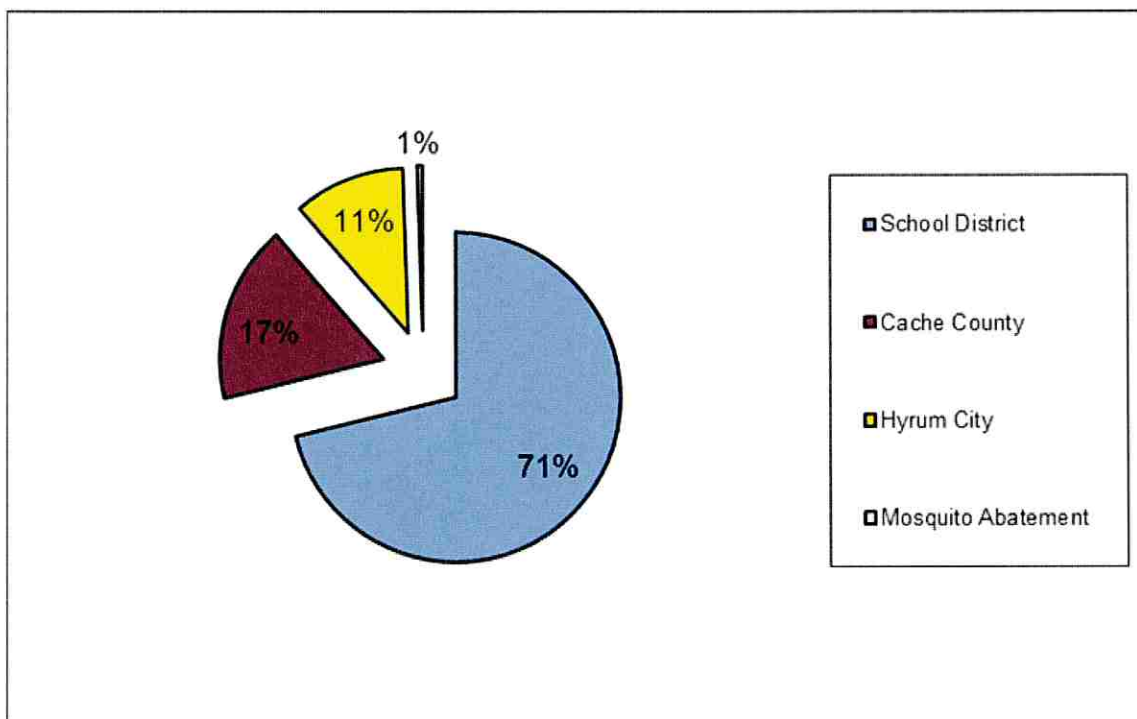
This graph represents the allocation of property tax dollars. The property tax assessment on a home with a market value of \$445,000 would be \$1,903.18.

This total is calculated as follows:

Home value	\$445,000
45% of the home value is exempt	<u>-200,250</u>
Taxable value of home	\$244.750

These figures and graph are based on 2024 property tax percentages:

Cache County School District	\$1,354.45	.005534
Cache County	\$ 331.64	.001355
Hyrum City	\$ 207.30	.000847
Mosquito Abatement	<u>\$ 9.79</u>	.000040
	\$1,903.18	

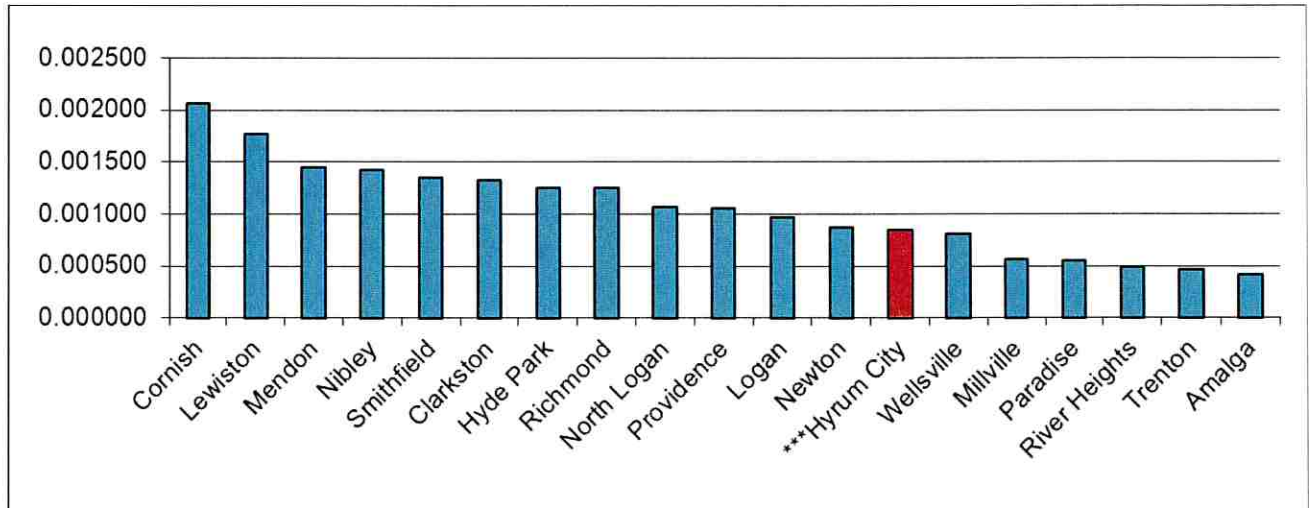


Three thousand eight hundred homes at \$207.30 each will generate \$787,740 in property tax revenue. Based on 2025-26 General Fund budget estimates, Hyrum City provides approximately \$2,596.19 worth of General Fund services to each home (not including solid waste collection or utility services). This means that \$2,388.89 of those services must come from sources other than property tax.

CACHE COMMUNITY TAX RATES 2025-26

The following graph indicates Certified Tax Rates published for the year 2024 by the Utah State Tax Commission. We will not know how much our rate for 2025 changes

until after the budget is approved, but are using 2024 figure of .000847 for purposes of this budget.



These community tax rates are the published figures for 2024 from Utah State

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

<u>Municipality</u>	<u>Tax Rate</u>
Cornish	*0.002065
Lewiston	0.001765
Mendon	0.001453
Nibley	*0.001424
Smithfield	0.001352
Clarkston	0.001330
Hyde Park	*0.001255
Richmond	*0.001254
North Logan	0.001066
Providence	0.001055
Logan	0.000965
Newton	*0.000876
***Hyrum City	0.000847
Wellsville	0.000810
Millville	*0.000566
Paradise	*0.000549
River Heights	0.000489
Trenton	0.000461
Amalga	0.000413

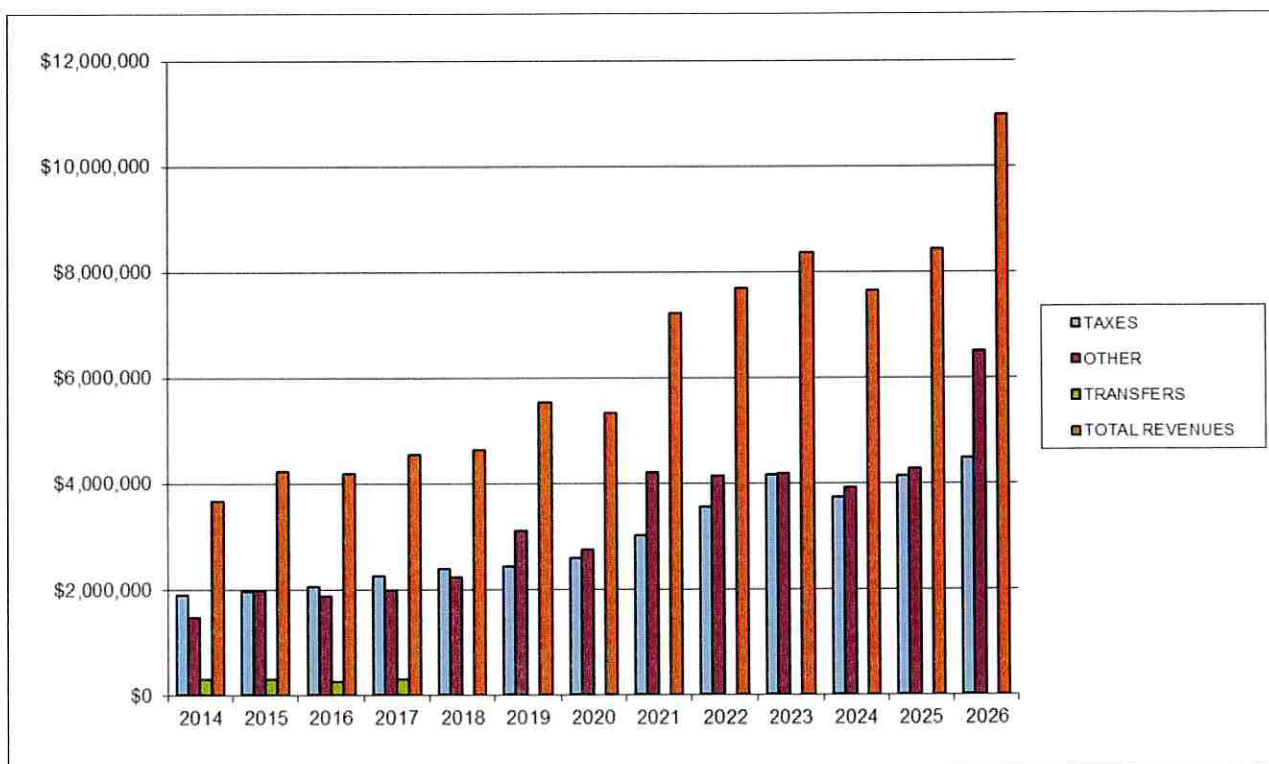
*The rates for these cities include cemetery district taxes.

HYRUM CITY CORPORATION

GENERAL FUND REVENUES



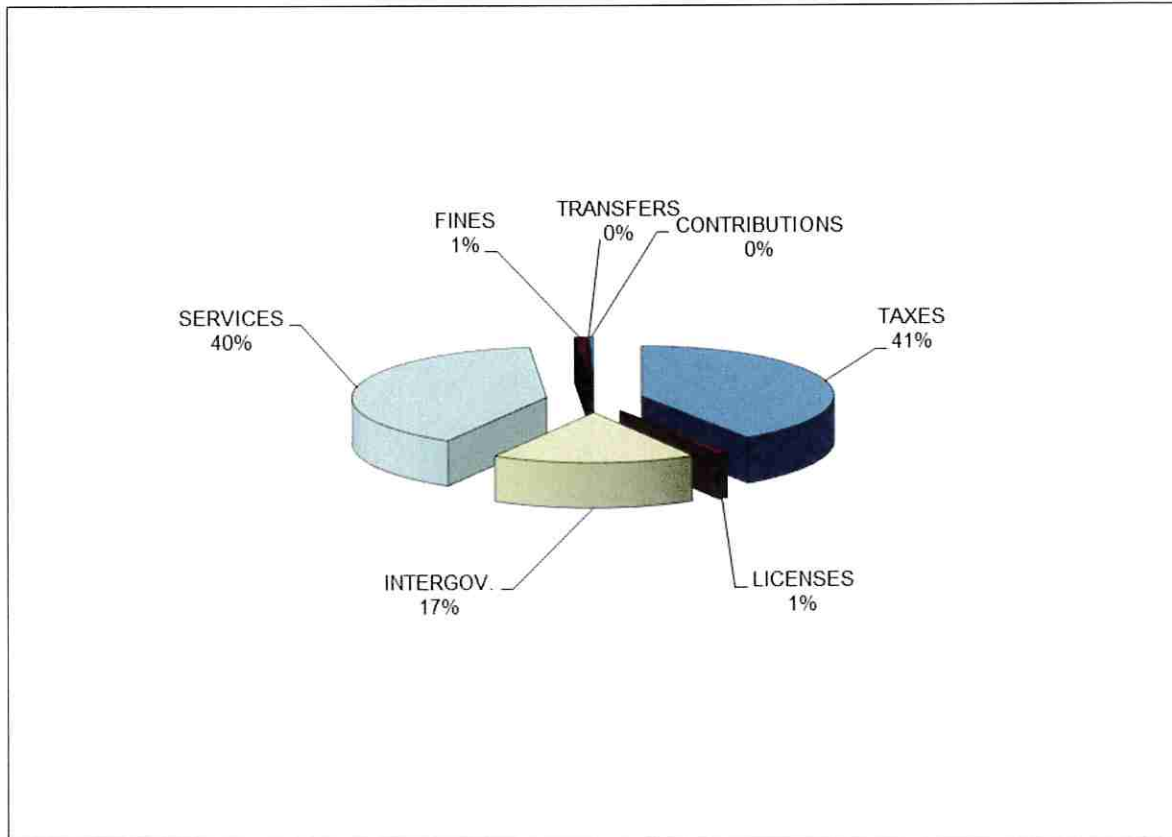
GENERAL FUND REVENUES 2025-26



This chart tracks total General Fund revenue compared with taxes, transfers, and other revenues. Revenues budgeted for 2025-26 are 12.26% more than those budgeted in 2024-25. No Transfer is budgeted for 2025-26 and has not been since 2017. The mass Transit tax was imposed in 2013

increasing the overall tax revenue. Tax revenue was also increased due to the Kilgore, and JBS annexations. CARES act funding was also a big contributing factor in the large increase in 2020-21 and ARPA Funds in 2021-22.

GENERAL FUND BUDGET 2025-26 REVENUE PERCENTAGES



Taxes remain the largest source of General Fund revenue for 2025-26. Tax revenues include property tax, delinquent property tax collections, fee in lieu, sales tax, franchise, energy taxes, a mass transit tax and transient room tax was added in January 2025.

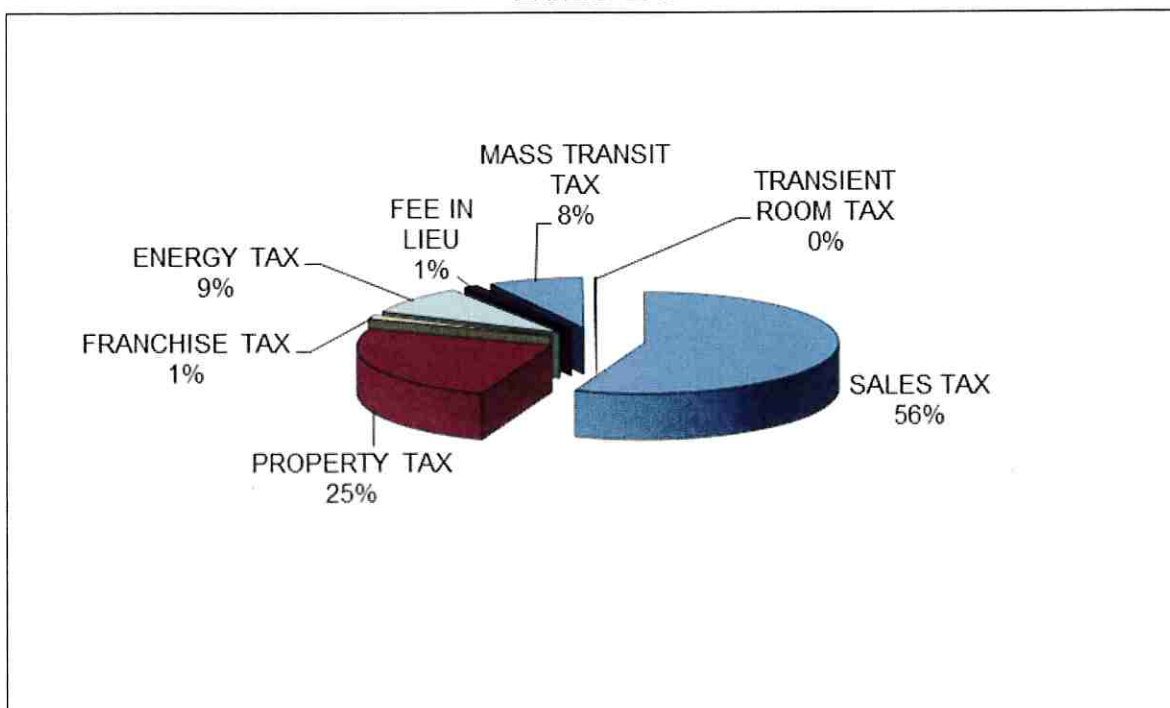
Contributions are donations from private sources and include money donated to the senior citizen center and miscellaneous other donations to fire, first responders, parks, museum etc.

Transfers are dollars moved from one fund to another and no transfer is budgeted for 2025-26.

Intergovernmental Funds this year include, \$1,200,000 B&C and additional road funds from the State. State and federal Grants this year are budgeted include \$6,000 CLEFT grant, \$18,000 population RAPZ, \$200,000 RAPZ for Libbie Springs Park, \$250,000 for The Elite Hall, and a \$176,000 FEMA air packs grant.

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

TAX REVENUES BY SOURCE 2025-26



Tax dollars projected for 2025-26 supply 41% of General Fund revenues.

Sales tax continues to be the largest source of tax revenue, contributing 56% of total tax dollars. Sales Tax has increased the last few year with JBS and Kilgore being annexed.

Energy tax projections make up 9% of the tax revenue and decreased significantly when we moved the billed amount to the Electric Dept. Property tax revenues are 25% with a rate increase in 2024-25.

The final 10% of tax revenue is made up of franchise taxes, fees-in-lieu, the Mass Transit Tax and transient room tax was added in January 2025 to tax short term rentals. The Mass Transit Tax is just a pass through. We record it as a revenue and an expenditure.

HYRUM CITY GENERAL FUND
2025-26
REVENUES

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MONTH TOTAL	2025 EST TOTAL	2026 PROPOSED BUDGET	PERCENT OF CHANGE
3110	Property taxes - current	670,204	755,751	808,101	1,000,000	741,238	1,000,000	1,100,000	10.00%
3115	Fee in lieu	48,014	48,557	50,707	50,000	23,022	54,242	55,000	10.00%
3120	Property taxes - delinquent	7,479	4,526	8,753	15,000	1,360	11,695	15,000	0.00%
3130	General sales taxes	1,877,716	2,028,140	2,182,052	2,300,000	1,233,927	2,406,185	2,500,000	8.70%
3140	Franchise taxes	41,922	54,040	49,088	55,000	13,060	55,938	55,000	0.00%
3145	Energy sales & use tax	603,956	971,192	351,820	400,000	97,259	327,839	400,000	0.00%
3150	Mass Transit Tax	310,823	311,814	279,458	350,000	165,174	281,123	350,000	0.00%
3155	Transient Room Tax					301	1,806	5,000	
3210	Business licenses	20,723	22,101	22,648	23,000	4,934	27,430	28,000	21.74%
3221	Building permits	101,890	74,472	65,382	50,000	32,895	50,341	50,000	0.00%
3225	Animal licenses	10,063	10,758	9,372	11,000	621	11,733	11,000	0.00%
3340	State, County & Federal grants	302,356	656,904	245,365	750,000	3,535	518,984	650,000	-13.33%
3342	ARPA	510,032	510,032						
3356	Class C Road allotment	642,566	716,387	1,141,739	1,200,000	301,736	1,092,105	1,200,000	0.00%
3358	State liquor allotment								
3370	County fire grant								
3413	Zoning & subdivision fees	131,526	55,000	95,387	50,000	23,358	52,473	50,000	0.00%
3415	Sale of maps & publications	56	56	288	1,000	38	75	500	-50.00%
3422	Special protective services	134,368	144,649	162,612	165,000	19,049	194,547	195,000	18.18%
3440	Solid waste collection	983,739	1,041,783	1,050,968	1,100,000	553,419	1,127,935	1,200,000	9.09%
3441	Emergency Medical Services	178,812	187,027	203,029	210,000	102,912	206,253	210,000	0.00%
3455	Animal control fees	3,099	1,375	25	1,000	3	28	100	-90.00%
3473	Recreation	15,649	15,986	18,656	20,000	3,585	19,822	20,000	0.00%
3474	Community Progress activities		4,000	4,000	2,000		4,000	4,000	100.00%
3475	Youth Council activities	2,886	3,819	5,192	3,000	2,474	4,916	3,000	0.00%
3476	Library use fees	51,768	58,424	63,383	70,000	3,485	68,298	100,000	42.86%
3477	Road impact fees	88,806	37,392	24,276	46,800	26,486	26,486	23,400	-50.00%
3479	Parks impact fees	396,843	210,615	197,313	177,400	79,812	166,275	177,400	0.00%
3480	Cemetery	80,350	63,650	100,050	80,000	60,690	98,090	90,000	12.50%
3490	Miscellaneous	32,822	20,925	140,655	100,000	15,590	185,486	100,000	0.00%
3510	Court fines	109,175	108,540	99,056	100,000	48,361	117,557	110,000	10.00%
3512	Library fines	5,086	5,224	5,582	6,500	2,804	6,099	6,500	0.00%
3513	Parking tickets	525	785	955	950	375	805	950	0.00%
3610	Interest earnings	20,049	108,754	124,309	148,800	42,202	91,101	100,000	-32.80%
3620	Building & facility rents	53,006	61,805	73,909	60,000	28,365	87,850	90,000	50.00%
3622	Library room rental	20			100	130	130	100	0.00%
3640	Sale of Fixed Assets	162,300		10,600	35,000	32,000	46,500	10,000	-71.43%
3650	Sale of materials & supplies	15,924	13,525	10,711	10,000	808	1,413	3,000	-70.00%
3651	Sale of library materials	2,613	1,659	2,323	1,000	912	2,131	2,000	100.00%
3652	Library copy & laminating fees	1,172	1,888	2,247	2,000	1,243	2,155	2,000	0.00%
3830	Contributions - utility								
3870	Contributions - private Senior Citizens	7,786	7,149	7,061	10,000	3,304	7,168	10,000	0.00%
3871	Contributions - sr. citizen trips	134	731	275	5,000	640	866	5,000	0.00%
3872	Contribution - Library	2,205	4,745	625	2,000			1,000	-50.00%
3874	Contributions - Elite Hall	200	5,000		10,000			1,000	-90.00%
3875	Contributions - Museum	63,459	24,995	13,785	10,000	20,000	35,898	10,000	0.00%
3876	Contributions - Misc.	3,572	1,403	9,625	7,000	1,846	10,443	7,000	0.00%
3891	Trans from desig funds (FD)				42,000		18,876	22,400	-46.67%
3893	Trans from gen fund unapp				1,097,820			2,004,150	82.56%
Total General Fund Revenues		7,695,694	8,355,578	7,641,382	9,778,370	3,692,953	8,423,097	10,977,500	12.26%

**GENERAL FUND REVENUES
2025-26**

ACCOUNT TITLE	2025 BUDGET	2025 PROJECTED REVENUES	2026 PROPOSED BUDGET	BUDGET NOTES
Property Taxes - Current	1,000,000	1,000,000	1,100,000	The County Assessor assures us that property values have increased in Cache County and the increased property tax revenue reflects a decrease in the Certified Tax Rate but an increase for new growth. In 2025 a tax increase was approved. 2025-26 budget is with no tax increase being proposed.
Fee in Lieu – Motor Vehicles	50,000	54,242	55,000	These funds are assessed and collected by Cache County and charged on all motor vehicles, recreational vehicles, etc. All vehicles are assessed at the same rate statewide.
Property Taxes – Delinquent	15,000	11,695	15,000	Revenues from delinquent property tax collections.
Sales Taxes	2,300,000	2,406,185	2,500,000	Sales tax revenue have increased due to JBS and Kilgore being annexed. Online sales have also increased the sales tax revenue.
Franchise Taxes	55,000	55,938	55,000	Franchise taxes remain constant each year. These fees are received from cable franchise and both land and cell telephones.
Energy Sales & Use Tax	400,000	327,839	400,000	The budgeted amount was reduced significantly, we moved the collection of Sale and Use Tax to our Electric Dept.
Mass Transit Tax	350,000	281,123	350,000	In 2013 this tax was applied to Hyrum on the CVTD. It is just a pass through. Expenditures are budgeted to cover the cost.
Transient Toom Tax		1,806	5,000	Transient room tax was added by the City for short term rentals. It is 1% and began January 1, 2025.
Business Licenses	23,000	27,430	28,000	Included in this line item is Landlords and regular business licenses.
Building Permits	50,000	50,341	50,000	The Cache County Building Department issues building permits and provides all inspections for Hyrum City. The County returns 20% of the building permit fee to the City. 2025-26 estimates are based on construction of 80 new dwelling units located throughout the community.
Animal Licenses	11,000	11,733	11,000	Dog license fees remained constant. \$12 spayed or neutered \$22 for unaltered and \$5 late fee.
State, Federal, County Grants	750,000	518,984	650,000	This includes \$6,000 CLEFT grant, \$18,000 population RAPZ, \$200,000 RAPZ for Libbie Springs Park, \$250,000 for The Elite Hall, and a \$176,000 FEMA air packs grant.
Class C Road Allotment	1,200,000	1,092,105	1,200,000	This money is used to fix and repair roads. Additional money was approved with the new County transportation sales tax. Also New in 2024 was additional money approved by the state for rural counties.
Zoning & Subdivision Fees	50,000	52,473	50,000	These are fees paid by developers and tied to the engineering cost estimates for professional services and fees associated with new development. They continue to fluctuate from year to year as building increases so does this line item.
Sale of Maps & Publications	1,000	75	500	Based on average sales during the past several years. This includes the sale of the

ACCOUNT TITLE	2025 BUDGET	2025 PROJECTED REVENUES	2026 PROPOSED BUDGET	BUDGET NOTES
				history book.
Special Protective Services	165,000	194,547	195,000	This figure represents annual contracts for fire coverage with Nibley and Millville at \$12.50 per capita. It also includes reimbursement for fire protection to County areas and Forest Service ground.
Solid Waste Collection	1,100,000	1,127,935	1,200,000	Hyrum City currently adds five percent to solid waste charges to cover billing costs and \$1 per service per month to pay for dumpsters brought in for the Spring clean-up in May. Green waste containers remain optional. Waste Management was selected after a bidding process as the new provider.
Emergency Medical Services	210,000	206,253	210,000	This fee was started in January 2021 at \$4.00 per service per month. These fees will help offset the new EMS expenditures. This goes up 3% every July 1 st . Current Rate is \$4.24.
Animal Control Fees	1,000	28	100	Cache County Sheriff's Office finished a county intake facility for dogs to be housed until dogs are claimed by their owners, sold, or euthanized. This reduced the boarding fees. Cache County allows us to take dogs to this facility at no charge.
Recreation	20,000	19,822	20,000	Fees collected for ball registrations to cover costs of equipment, umpire fees, insurance, and other expenses associated with operation of the baseball/softball programs for the south end of the valley. Wellsville, Nibley, Millville, and Mendon, participate in the program and are billed according to the number of players who enroll in the program. All registration is now done online With a new Rec. Manager other recreation opportunities are being looked at.
Community Progress Activities	2,000	4,000	4,000	Revenue fluctuates in this category from year to year based on July 4 celebration and whether other city-related items are sold to the public.
Youth Council Activities	3,000	4,916	3,000	Funds generated through activities organized and promoted by the Youth Council. The July 4 th youth dance remain their primary fundraisers. Also, the sale of penny candy at the cabins.
Library User Fees	70,000	68,298	100,000	Includes 2024-25 amounts assessed to Wellsville and Nibley for use of the library and individual user fees paid by those in cities not participating. The rate will increase in 2025-26 as a new fee was approved.
Road Impact Fees	46,800	26,486	23,400	Road impact fees continue to be used to pay the cost of the road extension of 300 South to 1300 East. They are based on construction of 15 homes east of 800 East at \$1,558 each.
Park Impact Fees	177,400	166,275	177,400	Park impact fees are based on 80 homes constructed throughout the community at \$2,217 each. These fees are used for design and development of new parks.
Cemetery	80,000	98,090	90,000	Includes charges for the purchase of cemetery lots and opening/closing of graves. Prices were increased March 2, 2023.
Miscellaneous	100,000	185,486	100,000	Miscellaneous revenues include copy fees, sale of materials, publications, etc. This budget amount is based on amounts

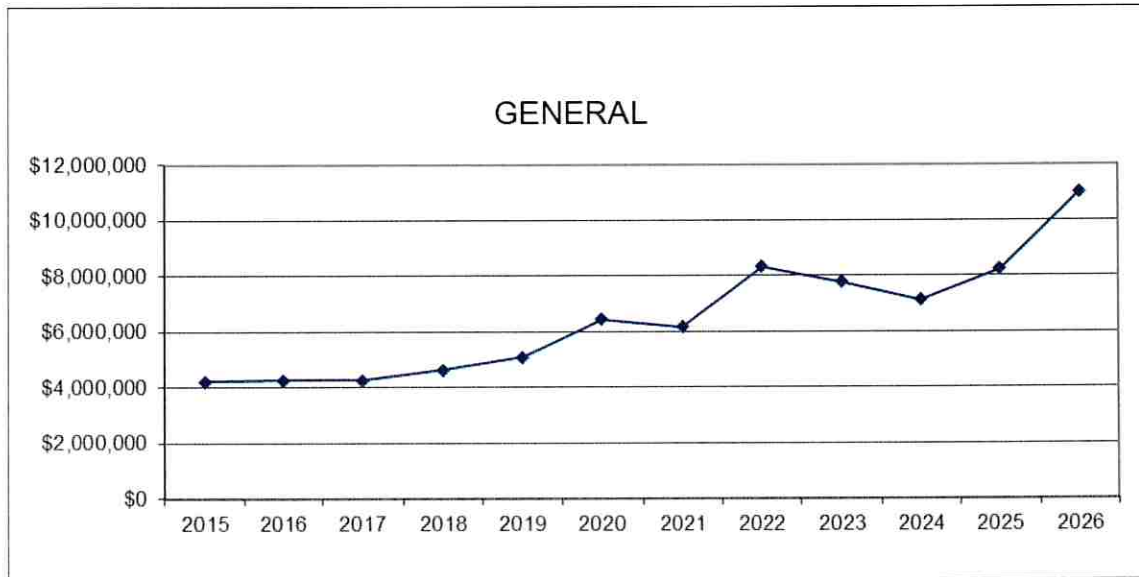
ACCOUNT TITLE	2025 BUDGET	2025 PROJECTED REVENUES	2026 PROPOSED BUDGET	BUDGET NOTES
				received during the last several years.
Court Fines	100,000	117,557	110,000	Revenues have increased due Nibley and Mendon coming to Hyrum.
Library Fines	6,500	6,099	6,500	Library fines are projected to remain constant during 2025-26.
Parking Tickets	950	805	950	Parking citation revenue have slowly increased the last few years.
Interest Earned	148,800	91,101	100,000	Interest rates are currently at 4.8613 % for funds invested at the PTIF. The rates have decreased due to the Federal Reserve rates and the amount in reserves.
Building & Facility Rents	60,000	87,850	90,000	Includes rental fees from the Civic Center, Elite Hall and canyon areas. Rental fees have increased.
Library room rental	100	130	100	This room is rented sporadically, \$100 has been budgeted for 2025-26.
Sale of Fixed Assets	35,000	46,500	10,000	Based on sales of items declared surplus by the City Council.
Sale of Materials & Supplies	10,000	1,413	3,000	These funds are received primarily from sales of craft items and quilts at the Senior Center.
Sale of Library Materials	1,000	2,131	2,000	This revenue source comes from reimbursement for lost library items, outdated library materials, and book fairs.
Library copy and laminating fees	2,000	2,155	2,000	This revenue source is for copies and laminating at the library for the public.
Contributions – Utilities	0	0	0	The 2025-26 budget is proposing a transfer from the electric utility.
Contributions – Private	10,000	7,168	10,000	This budget includes contributions for lunches at the Senior Citizen Center.
Contributions – Sr. Center Trips	5,000	866	5,000	The Senior Center likes to take trips this is to offset the cost.
Contributions – New Library	2,000	0	1,000	This was previously in the library trust fund.
Contributions – Elite Hall	10,000		1,000	This fund is to track money for the Elite Hall.
Contributions – Museum	10,000	35,898	10,000	This Fund is set up to track Museum donations. The Museum is asking for donations for exhibit development.
Contributions – Misc.	7,000	10,443	7,000	This Fund is set up for Misc. donations.
Transfer from designated funds	42,000	18,876	22,400	This is revenue to offset money spent from departments designated funds. \$14,000 is for Senior Center and \$8,400 library
Transfer from general fund un appropriated	1,097,820	0	2,004,150	This line item is used to balance the budget if needed.
Total General Fund Revenues	9,778,370	8,423,097	10,977,500	

HYRUM CITY CORPORATION

GENERAL FUND EXPENDITURES



GENERAL FUND EXPENDITURES 2025-26



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

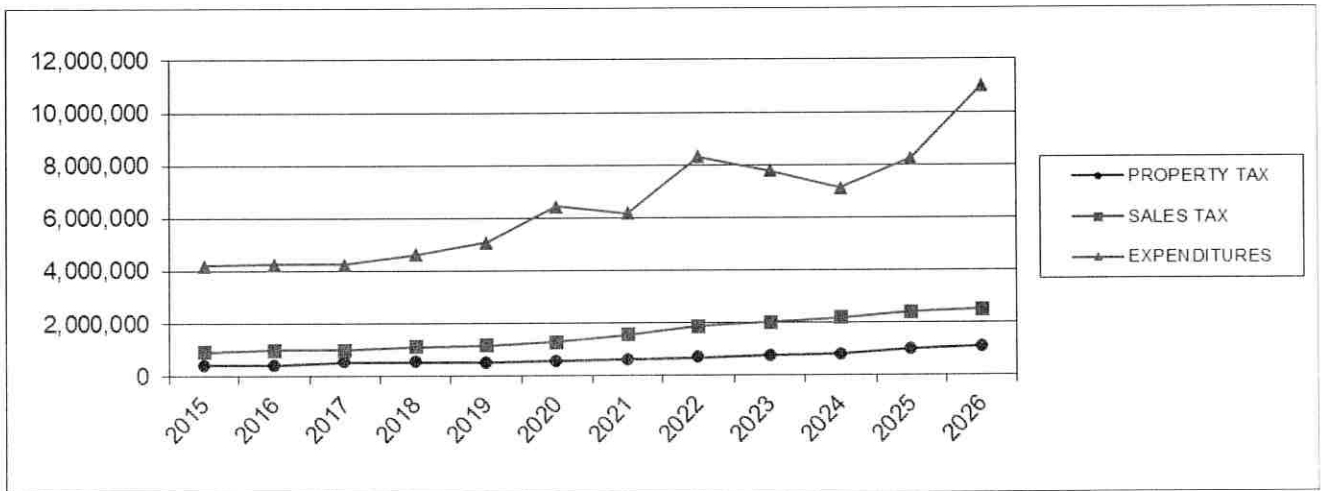
Increases are primarily for capital projects started and completed during these years.

In the years since 2008, the General Fund has made annual contributions to both the Capital Projects and Debt Service Funds; \$700,000 is proposed for 2024-25 for the Capital Projects Fund for Libbie Springs Park and East

Park updates. The library bond was paid off in January 2017 ending the need for the Debt Service Fund. ARPA funds \$510,032 in 2021-22 for Sewer and \$510,032 in 2023-24 for Irrigation.

The largest expenditures included in this year's budget are The Elite Hall Annex & remodel, 200 East Sidewalk, road rebuilds/slurry seal, new roads shop/property, rodeo and softball lights, and AJ park improvements.

PROPERTY & SALES TAXES COMPARED WITH EXPENDITURES 2025-26



This chart compares sales and property tax to total General Fund expenditures. Property taxes have fluctuated over the past 11 years from a low of 8.06% of expenditures in 2022 to a high of 12.72% in 2017.

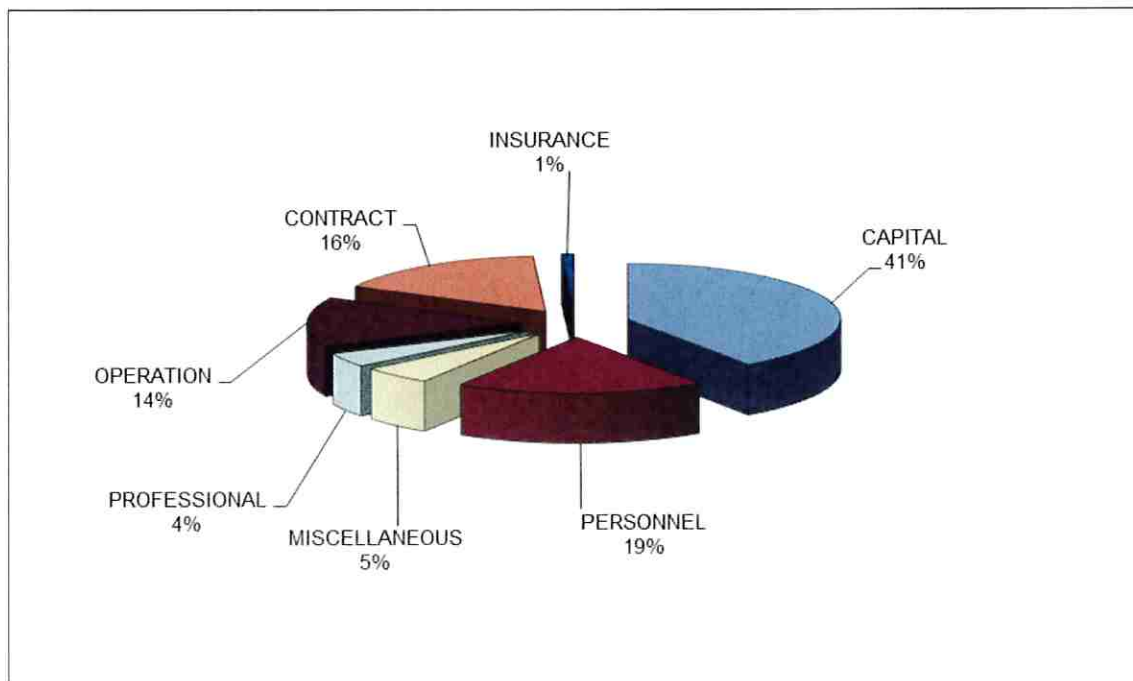
A property taxes increase in 2024-25 made the percentage 12.14%. The Prior year 2023-24 was 11.34%.

Sales tax revenue have also fluctuated during the last 11 years fluctuating between 19.99% of sales tax compared to expenditures in 2020 and 30.09% in 2024.

The spike in expenditures is due to transfers to capital projects. Also additional employees, The Elite Hall Annex & remodel, 200 East Sidewalk, road rebuilds/slurry seal, new roads shop/property, rodeo and softball lights, and AJ park improvements.

Property and sales taxes remain the primary sources of revenue for the General Fund. The remaining funding must come from other sources. Property Tax and Sales tax have been helped by the annexation of JBS and Kilgore.

GENERAL FUND BUDGET 2025-26 EXPENDITURE PERCENTAGES

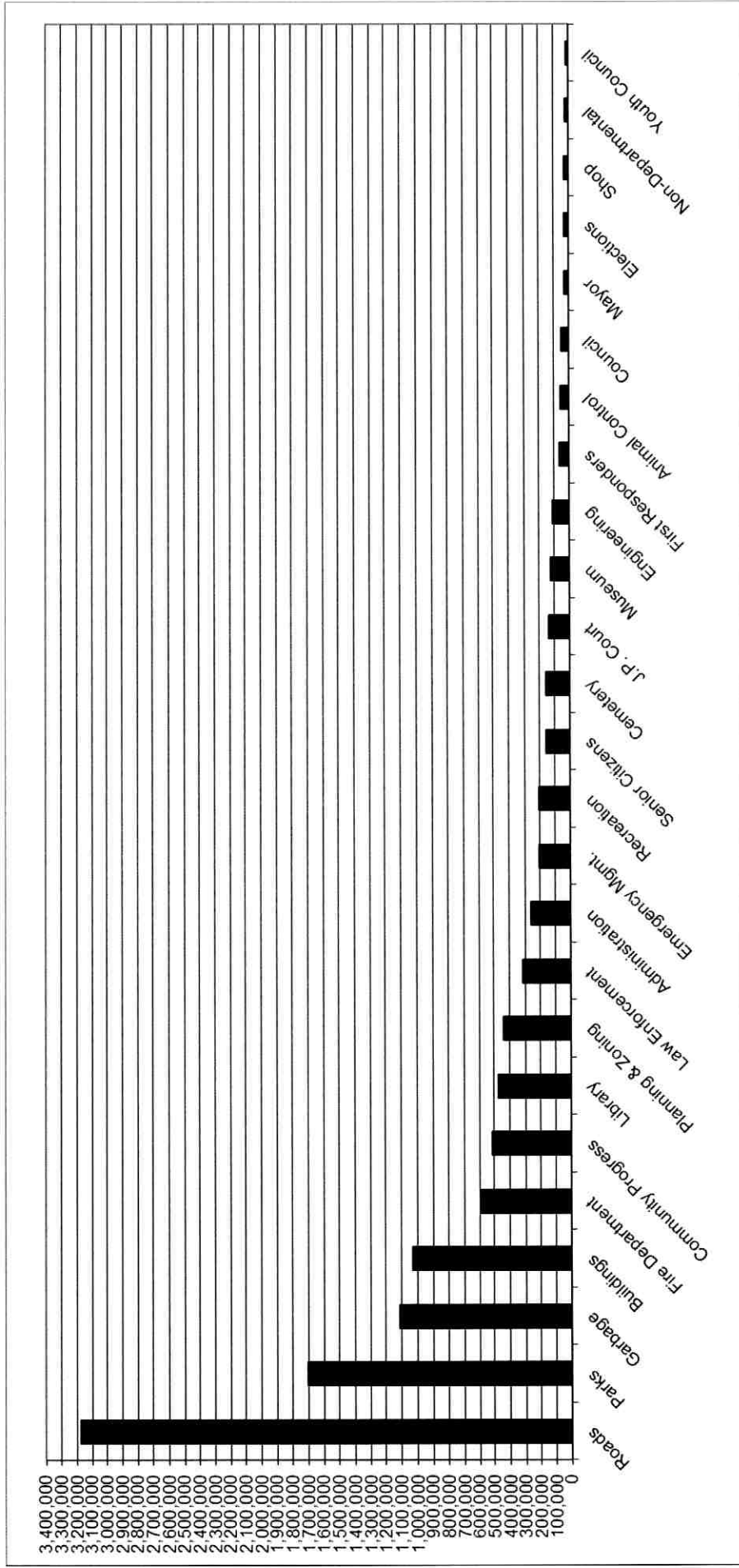


Capital is the largest expense in 2025-26; The Debt service is no longer needed because the library bond was payed off January 2017. Contract includes law enforcement coverage, solid waste, newly added EMS contract and the Fire Contract.

Capital expenditures this year total \$4,442,260 and include:

- Gen Gov. Buildings – An Elite Hall Annex and Remodel \$900,000.
- EMS- Equipment updates\$5,000.
- EMT- Equipment updates \$5,000.
- FIRE – SCABA air packs \$219,860
- Roads-\$525,000 For a new maintenance facility/Property purchase; an Asphalt Trailer \$50,000; a new skid steer \$90,000; a bobtail truck \$200,000; 900 west rebuild \$100,000; mill and fill road rebuild \$760,000; slurry seal \$100,000; canyon parking lot \$150,000; and 4400 South preliminary land purchase \$30,000.
- Shop- Cameras \$15,000
- Parks- Includes tree trimming parks and city square \$50,000; cement for Misc. jobs at parks \$20,000; rodeo and softball lights \$600,000; bark at salt Hollow flower beds \$25,000; Hyrum City benches \$20,000; 4 semi loads of playground bark \$60,000; Bandits cove \$10,000; cameras for all parks \$25,000; AJ park take down trees and improve playground \$400,000; Salt Hollow Park electric \$15,000.
- Museum- includes \$10,000 for new exhibits, collections and programs.
- Senior Center-Include new flooring kitchen and craft room \$4,000 and bathroom renovation \$10,000.
- Library- Includes \$8,400 library drop boxes.
- Cemetery- Survey Markers \$25,000 and Tree Maintenance \$10,000.

GENERAL FUND BUDGET BY DEPARTMENT – 2025-26



HYRUM CITY GENERAL FUND
2025-26
BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MONTH TOTAL	2025 EST TOTAL	2026 PROPOSED BUDGET	PERCENT OF CHANGE
4110	Council	38,648	40,679	39,456	47,250	20,731	42,086	47,250	0.00%
4120	J.P. Court	138,919	120,257	77,628	122,250	38,848	80,040	134,100	9.69%
4130	Mayor	28,933	28,551	10,047	30,050	4,441	10,348	30,050	0.00%
4140	Administration	172,135	205,185	160,667	194,450	91,920	178,856	257,000	32.17%
4150	Non-Departmental	13,851	14,622	15,096	18,200	10,844	17,911	18,700	2.75%
4160	General Buildings	308,447	270,213	152,614	415,650	124,033	211,057	1,029,600	147.71%
4170	Election	339	128	23,232	500		175	29,000	5700.00%
4180	Planning & Zoning	73,528	68,524	122,523	415,600	39,683	155,036	434,500	4.55%
4210	Law Enforcement	295,379	295,254	295,254	295,500	147,627	295,254	315,900	6.90%
4212	Emergency Management Services	131,753	162,075	156,239	205,600	91,521	185,263	205,700	0.05%
4215	First Responders	83,120	23,601	38,407	56,350	31,636	43,253	62,100	10.20%
4220	Fire Department	223,244	122,563	293,535	283,400	217,545	299,232	593,460	109.41%
4253	Animal Control	39,058	40,533	22,634	53,020	10,426	20,823	53,670	1.23%
4410	Roads	959,180	1,458,336	2,170,631	3,323,100	1,384,879	2,577,578	3,173,400	-4.50%
4420	Solid Waste	901,399	935,998	922,777	991,000	443,614	980,785	1,112,000	12.21%
4440	Shop	29,879	32,730	77,966	23,300	2,154	4,589	28,400	21.89%
4510	Parks	586,579	732,920	775,662	1,170,300	890,214	1,122,811	1,705,400	45.72%
4550	Engineering	68,474	44,368	26,804	100,250	26,143	58,740	113,000	12.72%
4561	Recreation	33,676	38,122	48,579	169,400	13,914	68,837	204,720	20.85%
4562	Museum	119,822	105,447	102,811	93,450	48,264	95,261	124,950	33.71%
4563	Youth Council	7,185	11,027	9,095	11,550	1,843	8,975	11,550	0.00%
4564	Senior Citizens	112,890	130,877	118,602	169,400	54,725	112,130	156,700	-7.50%
4580	Library	354,405	402,212	405,042	454,600	209,674	398,854	468,000	2.95%
4590	Cemetery	162,828	575,121	176,178	205,750	50,769	124,185	155,900	-24.23%
4620	Community Progress	422,851	413,214	375,716	478,450	183,551	445,655	512,450	7.11%
4700	Contribution-Debt Service								
4800	Contribution-Capital Project	1,000,000	1,500,000		450,000		700,000		-100.00%
4900	Transfer to Enterprise Funds	510,032		510,032					
5000	Transfer to Electric Fund	1,500,000							
Total GF Expenditures		8,316,554	7,772,557	7,127,227	9,778,370	4,138,999	8,237,734	10,977,500	12.26%
Surplus		(620,860)	583,021	514,155	0	(446,046)	185,363	0	
Totals		7,695,694	8,355,578	7,641,382	9,778,370	3,692,953	8,423,097	10,977,500	12.26%

**HYRUM CITY GENERAL FUND
2025-26
CITY COUNCIL**

Current Councilmembers with their terms are:

	<u>From</u>	<u>To</u>
Stephen G. Adams	1-1-24	1-1-28
Jared L. Clawson	1-1-22	1-1-26
Paul C. James	1-1-22	1-1-26
Michael Nelson	1-1-24	1-1-28
Craig L. Rasmussen	1-1-24	1-1-28

The City Council is the legislative branch of municipal government and is comprised of five members, all of whom are elected at large. The Council is responsible to evaluate and pass ordinances, approve the budget, and consider other items that come before them during Council meetings.

PERSONNEL: The 2025-26 budget proposes a salary increase.

OPERATION AND MAINTENANCE: Travel includes funding for attendance at the annual and mid-year League training conferences (\$10,000).

RELATED REVENUES: None

BUDGET EXPENSE APPROPRIATIONS

CODE		2022	2023	2024	2025	2025	2025	2026	PERCENT
4110	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salaries & wages	30,000	30,000	30,000	33,000	15,000	30,000	33,000	0.00%
130	Employee benefits	2,941	2,891	2,641	3,100	1,148	2,295	3,100	0.00%
230	Travel & meetings	5,082	7,343	6,307	10,000	3,872	8,960	10,000	0.00%
510	Insurance	292	404	415	550	532	532	550	0.00%
610	Miscellaneous	333	41	94	600	180	299	600	0.00%
Total Council		38,648	40,679	39,457	47,250	20,732	42,086	47,250	0.00%



HYRUM CITY GENERAL FUND
2025-26
J.P. COURT

The Hyrum City Justice Court offers a variety of services to the residents of Hyrum and surrounding communities. The court resolves citations, handles small claims, and other judicial procedures.



The Court Clerks are available Monday through Friday 9:00 a.m. to 2:00 p.m. and the Municipal Justice Court Judge is available from 4:00 to 6:00 p.m. on Tuesdays. As soon as the new court clerk is trained the hour will be Monday through Friday 9:30 a.m. to 4:30 p.m. Trials and small claims are by appointment only. A court bailiff is in attendance any time the judge holds court. Availability of the Internet allows the court access to state agencies and gives them the ability to post outstanding court warrants statewide. The internet also provides a way for the judge to do arraignments and other hearings over the internet so prisoners at the county jail are no longer transported to Hyrum. In 2024-25 the Court move down to the basement of the City Office.

In July 2012 Paul Larsen was hired and trained on the duties of a Judge. Judge Larsen retires June 30th 2025. On September 2021 Lori Hatch was hired as the Court Clerk

and in March 2025 Teri Johnston was hired as an additional Court Clerk. The Court combined with Nibley and Mendon July 1st 2019. The process to hire a new Judge is in progress and will be hired sometime in June.

RELATED REVENUES: Revenues from citations issued within Hyrum City are divided between the Cities and the State according to the nature of the citation. The combining of the courts brings in additional revenue.

PERSONNEL: Court personnel include a part time Municipal Justice Court Judge (salaried), and two part time court clerks at 1,495 hours, and a part time assistant who works two hours per week when court is in session. The Cache County Sheriff provides bailiff services included in line 620.

OPERATION AND MAINTENANCE: The 2025-26 budget is based on 2024-25 projection. Jon Jenkins of Daines & Jenkins, LLP now provides prosecution service as of May 15th 2019 for the same amount as the County (\$2,000 per month). This is now moved to the Administration fund as of 2017.

CAPITAL: No capital request are included in this budget.

BUDGET EXPENSE APPROPRIATIONS

CODE		2022	2023	2024	2025	2025	2025	2026	PERCENT
4120	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salaries & wages	99,667	82,570	49,908	85,500	26,252	52,911	96,300	12.63%
115	Overtime	6	0		100			100	0.00%
130	Employee benefits	26,229	19,985	8,803	12,000	4,357	9,216	12,300	2.50%
210	Books, subs & memberships	634	119	1,069	700	1,148	1,248	1,400	100.00%
230	Travel & training	1,708	3,208	2,149	4,000	836	2,738	4,000	0.00%
240	Office supplies & expense	2,222	1,356	1,911	1,500	365	1,372	1,500	0.00%
250	Equipment supplies & maint	1,676	4,069	823	2,400	251	675	2,400	0.00%
280	Telephone	480	520	365	1,000	100	220	1,000	0.00%
310	Attorney fees								
510	Insurance	583	807	829	1,050	1,063	1,063	1,100	4.76%
610	Miscellaneous supplies	312							
620	Witness, jury & bailiff fees	5,402	7,622	11,771	14,000	4,477	10,597	14,000	0.00%
740	Equipment								
Total J.P. Court		138,919	120,256	77,628	122,250	38,849	80,040	134,100	9.69%

HYRUM CITY GENERAL FUND
2025-26
MAYOR

The current Mayor is Stephanie Miller whose term of office is: 1-1-14 to 1-1-26

In Hyrum City, the Mayor is the chief administrative officer and is responsible for the day-to-day operation of the city. The Mayor is elected to a four-year term of office.

RELATED REVENUES: None

PERSONNEL: The proposed budget includes no salary increase.

OPERATION AND MAINTENANCE: The 2025-26 budget is based on 2024-25 projections.

BUDGET EXPENSE APPROPRIATIONS

CODE		2022	2023	2024	2025	2025	2025	2026	PERCENT
4130	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salaries & wages	18,300	21,165	5,136	18,400	2,736	5,428	18,400	0.00%
130	Employee benefits	3,155	2,573	591	5,600	290	625	5,600	0.00%
210	Books, subs & memberships	350	350	350	500		350	500	0.00%
230	Travel & meetings	6,188	4,189	3,655	4,500	1,065	3,512	4,500	0.00%
240	Office supplies & expense		44	38	100		68	100	0.00%
280	Telephone		10	30	50	15	30	50	0.00%
510	Insurance	153	213	218	300	280	280	300	0.00%
610	Miscellaneous	787	7	29	600	55	55	600	0.00%
Total Mayor		28,933	28,551	10,047	30,050	4,441	10,348	30,050	0.00%



**HYRUM CITY GENERAL FUND
2025-26
ADMINISTRATION**

Administration oversees the general accounting and billing functions of the City. Staff members prepare agendas, record minutes, schedule building rental, and provide numerous other services to the general public. They also provide efficient service to the public and effective support of elected officials, department heads, and other staff and volunteer workers.

RELATED REVENUES: Sale of maps, copying and miscellaneous revenue.

PERSONNEL: The City Administrator 20%, Administrative Secretary 40%, Nuisance Officer 25%, The Treasurer is charged 10% to this department. The Recorder is charged 20%, and three receptionists are charged one at 5%, one at 20%, and one at 65%. A new Accountant is being hired at 15%, a Deputy

Recorder at 45% and a new part time receptionist 25%.

PROFESSIONAL SERVICES: Legal fees are charged to specific projects, however, \$3,000 is budgeted in Administration to cover miscellaneous professional services, including computer support. Included in this account is \$32,000 for Attorney fees for Court appointed Attorneys. \$25,000 is budgeted to update the personnel policy.

OPERATION AND MAINTENANCE: The 2025-26 budget is based on 2024-25 projections and changes to personnel distributions.

CAPITAL: There are no capital requests for 2025-26.

BUDGET EXPENSE APPROPRIATIONS

CODE		2022	2023	2024	2025	2025	2025	2026	PERCENT
4140	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salaries & wages	80,265	101,258	63,397	90,400	36,363	68,242	134,900	49.23%
115	Overtime	617	2,554	5,004	3,000	3,669	6,909	6,000	100.00%
130	Employee Benefits	37,052	39,172	24,550	17,700	11,899	23,483	32,200	81.92%
210	Books, subs & memberships	1,591	398	345	1,000	555	555	1,000	0.00%
220	Public notices	133	213	39	1,000	551	551	1,000	0.00%
230	Travel & training	27	2,177	1,684	2,500	2,761	2,947	2,500	0.00%
240	Office supplies & expense	6,571	7,386	7,208	6,500	3,165	6,330	6,500	0.00%
250	Equipment supplies & maint	5,790	4,441	4,357	6,500	1,949	4,657	6,500	0.00%
280	Telephone	2,032	2,107	2,275	2,000	1,254	2,478	2,500	25.00%
285	Internet service				1,000			1,000	0.00%
310	Professional services/Attorney Fees	36,378	42,324	49,171	60,000	27,263	59,448	60,000	0.00%
510	Insurance & bonds	1,296	1,794	1,842	2,350	2,363	2,363	2,400	2.13%
610	Miscellaneous	383	1,362	795	500	126	893	500	0.00%
740	Equipment								
Total Administration		172,135	205,186	160,667	194,450	91,918	178,856	257,000	32.17%



HYRUM CITY GENERAL FUND
2025-26
NON-DEPARTMENTAL

Non-departmental funds are those activities not directly attributable to any single department. It provides for payment of the annual dues to the League of Cities and Towns, publishes the City's newsletters, and provides funds for the General Fund portion of the audit.

RELATED REVENUES: None

OPERATION AND MAINTENANCE: Memberships include the City's annual assessment from the Utah League of Cities and Towns the cost is based on population so as population goes up so does the price of membership. Professional services provide for that portion of the annual audit fee pertaining to the General Fund. Insurance and bonds pays for the annual employee bond.

BUDGET EXPENSE APPROPRIATIONS

CODE		2022	2023	2024	2025	2025	2025	PERCENT
4150	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	OF
						TOTAL	TOTAL	CHANGE
210	Memberships	5,320	4,902	5,735	6,000	6,240	6,240	8.33%
220	Public notices	3,422	4,720	4,181	7,000		6,671	0.00%
310	Professional services	5,000	5,000	5,181	5,000	4,604	5,000	0.00%
510	Insurance & bonds	109			200			0.00%
	Total Non-Departmental	13,851	14,622	15,097	18,200	10,844	17,911	2.75%



**HYRUM CITY GENERAL FUND
2025-26
GENERAL BUILDINGS**

This department funds the maintenance and operation of the Civic Center and Elite Hall. Other buildings are being funded by their respective departments, i.e. fire, first responders, shop, senior citizens, library/museum, and electric.

RELATED REVENUES: Rental receipts from City facilities including City parks and buildings, and canyon properties are combined in one account in the General Fund called Building and Facility Rents. A RAPZ tax grant was applied for to help with the Elite Hall annex/remodel.

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

Hall and city office cleaning 40%; cleaning the Civic Center is hired out (in the 310 account); one office staff at 5%; and a new full time hire building maintenance 40%. The office staff provides scheduling of all buildings and park areas that are now offered online.

OPERATION AND MAINTENANCE: The 2025-26 budget is based on 2024-25 projections.

CAPITAL: During 2024-25 a new roof on the Civic Center was installed and the Elite Hall Floor was resurfaced. Capital requested in 2025-26 include an annex and mezzanine/club room remodel \$900,000.

BUDGET EXPENSE APPROPRIATIONS

CODE		2022	2023	2024	2025	2025	2025	PERCENT
4160	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	OF
						TOTAL	TOTAL	CHANGE
110	Employee salaries & wages	5,152	13,356	10,270	35,200	7,135	11,738	20.45%
115	Overtime		6					
130	Employee benefits	2,221	4,562	2,956	17,700	1,033	1,801	-5.65%
250	Equipment supplies & maint	217	1,989	363	2,000	82	293	0.00%
260	Bldg & grnds supplies & maint	11,688	28,403	29,523	35,000	16,944	27,490	0.00%
261	CVC/Elite hall cleaning							
270	Utilities	6,557	4,552	7,218	13,000	1,787	8,133	0.00%
280	Telephone							
310	Contract Services			1,267	6,000	1,352	3,126	0.00%
510	Insurance	19,490	12,026	8,162	10,250	10,470	10,470	2.44%
610	Miscellaneous supplies	677	85	9	1,000		257	0.00%
620	Miscellaneous services	1,850	360	2,187	1,500	1,505	3,020	100.00%
720	Building Improvements	260,595	204,874	90,912	294,000	83,725	144,729	206.12%
740	Equipment							
Total General Buildings		308,447	270,213	152,867	415,650	124,033	211,057	147.71%



HYRUM CITY GENERAL FUND
2025-26
ELECTIONS

This department funds the cost of municipal elections. The next municipal election will be held November 4, 2025.

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

OPERATION AND MAINTENANCE When an election is held the cost will increase substantially because of the vote by mail. The election will partially be administered by Cache County.

BUDGET EXPENSE APPROPRIATIONS

CODE		2022	2023	2024	2025	2025	2025	2026	PERCENT
4170	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
220	Public notices	339	128	53	500		175	500	0.00%
240	Election supplies			23,179				25,000	
620	Election services							3,500	
	Total Election	339	128	23,232	500	0	175	29,000	5700.00%



HYRUM CITY GENERAL FUND
2025-26
PLANNING COMMISSION

The Planning Commission is responsible for maintenance of the General Plan as well as zoning and subdivision ordinances. The Planning Commission also considers and makes recommendations regarding conditional use applications, subdivisions, zoning changes and other land-use issues.

During 2024-25 the Planning Commission was very busy with the kick off of the general plan and transportation plan.

RELATED REVENUES: Zoning and subdivision fees are charges assessed for conditional use applications, subdivision plat approval, and other land use fees.

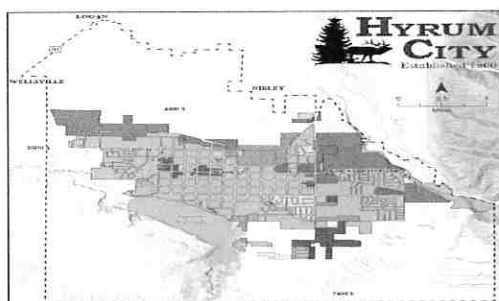
PERSONNEL: Tony Ekins was hired as the new Planner January 2025. This department currently requires the services of The Planner (100%), The Mayor (10%), an Engineer (15%), a part-time Nuisance officer (75%) and two part-time office staff one at (25%) and a Deputy Recorder at (15%). New hires include an accountant (25%).

OPERATION AND MAINTENANCE:
Expenditures for 2025-26 are based on 2024-25 levels.

CAPITAL: Includes in the 310 account an update to the general plan, a transportation master plan and new software.

BUDGET EXPENSE APPROPRIATIONS

CODE		2022	2023	2024	2025	2025	2025	PERCENT
4180	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	OF
						TOTAL	TOTAL	CHANGE
110	Employee salary & wages	39,938	44,486	41,494	148,100	18,560	70,848	158,600 7.09%
115	Overtime			849	200	518	2,957	2,000 900.00%
130	Employee benefits	14,969	15,504	16,244	70,100	5,341	28,845	75,000 6.99%
210	Books, subs & memberships					845	845	1,000
220	Public notices	33	35	39	1,000	479	894	1,000 0.00%
230	Travel & training	1,312	1,563	2,205	2,500	626	1,401	3,000 20.00%
240	Office supplies & expense	153	157	142	200	51	396	200 0.00%
250	Equipment supplies & maint	2,835	1,559	1,542	1,800	703	4,790	2,000 11.11%
280	Telephone	586	691	539	800	235	702	800 0.00%
310	Professional services	13,220	3,862	58,784	190,000	3,584	34,608	190,000 0.00%
510	Insurance	482	667	685	900	879	879	900 0.00%
610	Miscellaneous						9	
740	Equipment					7,862	7,862	
Total Planning Commission		73,528	68,524	122,523	415,600	39,683	155,036	434,500 4.55%



HYRUM CITY GENERAL FUND
2025-26
LAW ENFORCEMENT

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

administer the program and the funds vary from year to year. These funds help cover Cache County Sheriff's costs associated with liquor patrol.

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

OPERATION AND MAINTENANCE: In 2008-09 an additional deputy was added to the Hyrum City patrol. There are now three shifts covered by Cache County deputies. No additional hours are contracted for 2025-26 but cost did go up.

BUDGET EXPENSE APPROPRIATIONS

CODE		2022	2023	2024	2025	2025	2026	PERCENT
4210	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST PROPOSED BUDGET	OF CHANGE
310	Contract services	295,379	295,254	295,254	295,500	147,627	295,254	315,900
311	Liquor patrol							6.90%
Total Law Enforcement		295,379	295,254	295,254	295,500	147,627	295,254	315,900
								6.90%



HYRUM CITY GENERAL FUND
2025-26
EMERGENCY MANAGEMENT SERVICES

The Emergency Management Services (EMS) department has been created to facilitate and update the City's emergency response plan. The plan has been implemented to keep City personnel in line with Federal requirements called NIMS (National Incident Management System). The department will also manage the City's CERT (Community Emergency Response Team) program. Starting in 2010-11, CERT training was available to the public; the department converted a medical trailer to the CERT Trailer and upgraded Emergency Operation Center. Full scale disaster drills (or table top drills) will be conducted annually to test the capability of the City's planning. These drills were canceled due to COVID but has make a comeback. The EMS will also train all public officials and City employees regarding their roles and responsibilities in case of a disaster. The Emergency Manager updates the emergency preparedness plans

of the City. In 2021 the County took over the EMS Services line item (310).

RELATED REVENUES: Starting January 2021 a fee was placed on utility bills to help offset the cost of the agreement we have with the County for EMS services. The fee is \$4.24 per residence and more according to the call volume of business. This fee increases by 3% on July 1st. Fees will only increase after an evaluation of how many EMS calls there are.

PERSONNEL: The department is currently staffed by volunteers. It is being evaluated to determine The Emergency Manager pay.

OPERATION AND MAINTENANCE: 2025-26 expenditures are based on 2024-25 levels.

CAPITAL: The 2025-26 budget is requesting \$5,000 for equipment.

BUDGET EXPENSE APPROPRIATIONS

CODE		2022	2023	2024	2025	2025	2025	2026	PERCENT
4212	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Salary & Wages	5,124	854		5,900			5,900	0.00%
130	Employee Benefits	402	104		1,000			1,000	0.00%
220	Public Notices				100			100	0.00%
230	Travel & training	635	3,506	2,471	1,000	70	1,111	1,000	0.00%
240	Office supplies & expense			28	200		75	200	0.00%
250	Equipment supplies & maint	2,135	2,421	1,777	2,000	2,325	3,455	2,100	5.00%
310	Professional Services	123,360	155,056	150,525	190,000	88,949	179,345	190,000	0.00%
510	Insurance	97	134	138	200	177	177	200	0.00%
610	Miscellaneous				200		100	200	0.00%
740	Equipment			1,301	5,000		1,000	5,000	0.00%
Total		131,753	162,075	156,240	205,600	91,521	185,263	205,700	0.05%



HYRUM CITY GENERAL FUND 2025-26 FIRST RESPONDERS

First responders provide preliminary medical assistance on the scene of an accident, life-threatening illness or similar occurrence and receive training that helps make the responders an effective, efficient team. Certification and up-to-date training of each active First Responder is conducted annually.

Cache County Firefighters/EMTs staff the ambulance 24 hours a day. Cache County pays the salaries of each EMT who covers the ambulance service. Although the ambulance is stationed in Hyrum, volunteer EMT's are still called out to respond to emergency situations within Hyrum. The County EMTs moved to their new building up by the cemetery in September 2016.



Defibrillators are located at the City Office, Senior Center, City Shop, Squads 80, 81,

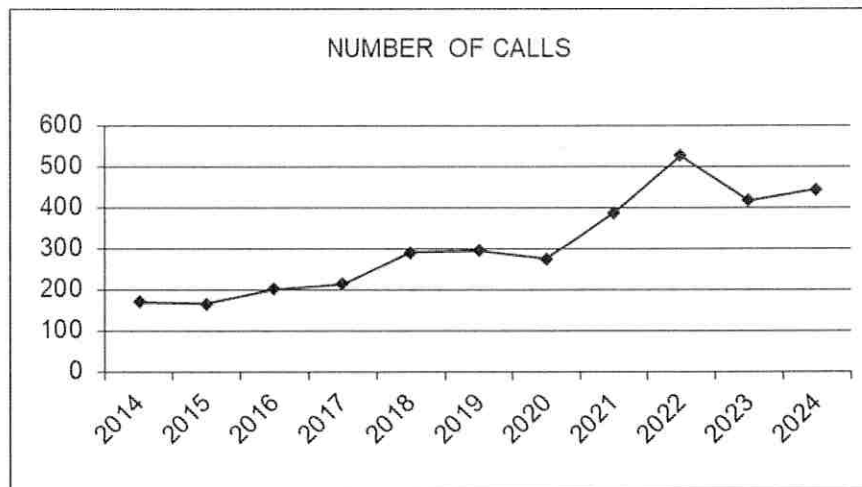
Engine 81, battalion 80, Truck 80, City Library, one in each lineman crew truck one in Power Dept break room, Sewer Plant, one in the Elite Hall and two in the Civic Center.

PERSONNEL: There is a minimum of one-hour pay per response. The personnel are available to take calls on a rotating schedule with an EMT President who assists in safety management, training, and coordination of medical services.

OPERATION AND MAINTENANCE: Travel and training provides for EMT recertification and continuing medical education for all EMT's. Professional services covers the costs associated with the vaccinations and testing required for First Responders.

CAPITAL: \$5,000 is budgeted to update equipment in 2025-26.

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Total number of calls:	215	291	295	275	386	527	417	443



**HYRUM CITY GENERAL FUND
2025-26
FIRST RESPONDERS (CONTINUED)**

BUDGET EXPENSE APPROPRIATIONS

CODE		2022	2023	2024	2025	2025	2025	2026	PERCENT
4215	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salary & wages	16,850	7,758	23,136	25,000	17,868	22,533	30,000	20.00%
130	Employee benefits	2,115	1,152	2,607	2,700	1,367	1,701	2,800	3.70%
210	Books, subs & memberships	575			200			200	0.00%
230	Travel & training	3,238	8,150	2,832	10,800	6,492	7,606	10,800	0.00%
240	Office supplies & expense	156	65		150		50	150	0.00%
250	Equipment supplies & maint	6,692	2,537	205	6,000	1,208	5,346	6,500	8.33%
280	Telephone	639	180		1,200			1,200	0.00%
310	Professional services	21	190	190	300		199	300	0.00%
510	Insurance	2,577	3,569	3,665	4,600	4,701	4,701	4,750	3.26%
610	Miscellaneous	500			400		117	400	0.00%
740	Equipment	49,757		5,773	5,000		1,000	5,000	0.00%
	Total First Responders	83,120	23,601	38,408	56,350	31,636	43,253	62,100	10.20%



**HYRUM CITY GENERAL FUND
2025-26
FIRE DEPARTMENT**

The Hyrum City Fire Department operates as a volunteer unit and provides fire suppression, not only within Hyrum City limits, but also primary response in Cache County Zone 8 (from the Blacksmith Fork River Bridge in Nibley to 7400 South up Blacksmith Fork Canyon to the Rich and Weber County lines) and contracts with Nibley City and Millville for primary alarm response. Tony Stauffer has been selected by a committee to serve as Hyrum's Fire Chief. He has selected Luke Schmid and Chris Crockett as assistant fire chiefs. Chris will be over the fire aspect of the department and has selected Ryan Williamson as a Captain. Luke will be over the medical aspect of the department and has selected Tony DeSandre as a Captain.

RELATED REVENUES: The Fire Department also receives private contributions that usually range from \$500 to \$2,000 per year. Contracts with Nibley and Millville provide additional revenue. Wild land deployment is being looked into and will provide additional revenue.

Based on a population estimate of 10,849 Hyrum residents will pay approximately \$28.49 per capita for fire protection. This includes two full-time City employees to respond to calls during the day. A rate

adjustment is being looked at for Nibley and Millville that will be billed at \$12.00 in 2024-25 and \$13.00 in 2025-26 as per the agreement.

PERSONNEL: There are currently 34 trained volunteer firemen in Hyrum's department.

CAPITAL: During 2024-25 a Brush truck was completed and put into service. Capital request for 2024-25 include \$219,860.00 for SCBA air packs, An 80/20 percent FEMA grant was applied for.

The 2018-19 budget had accumulated fund of approximately \$1,108,067. These funds were held in reserve until now to provide funding for the purchase of a new fire station. Funds were previously set aside for a new fire engine. The fire engine was purchased in 2014-15 to replace an existing 1975 engine. The total cost of the new engine was \$350,045 and was delivered in 2015. The extra funds from the fire truck \$300,000, the funds set aside for the fire station and some General Fund transfers to the Capital Project fund were used to build the new fire station. The shop part of the Fire Station was completed in 2018-19 and the Administration building was completed in 2019-20. The remaining fund will go to a new ladder truck that was purchased out of capital projects. Donations from JBS and the county will also be used to purchase this truck.



**HYRUM CITY GENERAL FUND
2025-26
FIRE DEPARTMENT (CONTINUED)**

BUDGET EXPENSE APPROPRIATIONS

CODE		2022	2023	2024	2025	2025	2025	2026	PERCENT
4220	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
110	Employee salaries & wages	37,733	38,134	39,432	60,200	69,865	65,200	80,000	32.89%
130	Employee benefits	4,484	3,915	3,143	3,600	5,345	5,974	7,500	108.33%
210	Books, subs & memberships	118	372	1,076	1,000	1,130	1,741	1,000	0.00%
220	Public notices								
230	Travel & training	10,415	7,950	14,076	15,000	4,425	12,043	15,000	0.00%
240	Office supplies & expense	11	547	102	500		118	500	0.00%
250	Equipment supplies & maint	34,951	32,540	40,340	25,000	32,718	51,923	30,000	20.00%
260	Building maintenance	3,730	2,085	6,606	2,500	812	2,868	2,500	0.00%
270	Utilities	5,272	14,260	9,300	9,000	611	2,656	9,000	0.00%
280	Telephone	2,484	3,112	1,382	2,500	300	736	2,500	0.00%
285	Internet service				1,600			1,600	0.00%
310	Professional services	190	1,620	59,320	129,000	68,998	122,514	200,000	55.04%
510	Insurance	12,295	17,026	17,483	22,000	22,427	22,427	22,500	2.27%
610	Miscellaneous	261	1,002	518	1,500	200	317	1,500	0.00%
720	Building improvements								
740	Equipment	111,299		100,756	10,000	10,715	10,715	219,860	2098.60%
Total Fire Department		223,243	122,563	293,534	283,400	217,546	299,232	593,460	109.41%



HYRUM CITY GENERAL FUND 2025-26 ANIMAL CONTROL



The Hyrum City Animal Control Department provides a means for tracking lost or stray dogs and returning them to their rightful owners. Animal control officers provide a valuable service to pet owners and non-owners alike by ensuring that all dogs in the City are properly vaccinated against the spread of rabies and are restrained by their owners to avoid dog bites and other injuries.

RELATED REVENUES: Animal violation citations are reported as part of court fines. 2024 impound, stray, and board fees totaled \$3. This dropped significantly because Cache County intake facility provides this service at no cost. Dog license sales for 2024 same period totaled \$9,125 for a total of \$10,128 or 19% of the total proposed budget for 2025-26.

PERSONNEL: The Animal Control Department is staffed by one part-time officer, who responds on a per-call basis to animal complaints and also patrol each day. The 2025-26 budget provides for 1,508 hours of

patrol, recordkeeping, and other activities related to the operation of the department.

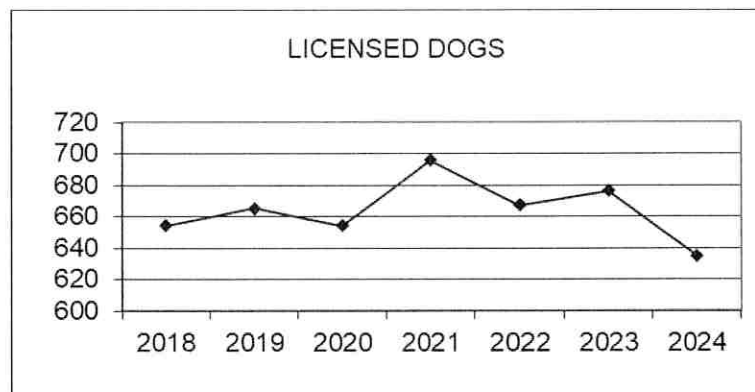
OPERATION AND MAINTENANCE: Professional services provides boarding of impounded dogs, and euthanization services. Cache County Sheriff's Office finished a county intake facility for dogs to be housed. This will take the place of Black Smith Fork Vet. Special department supplies include dog tags, license books and other materials unique to Animal Control.

CAPITAL: No capital requests are included in this budget.

STATISTICS: The charges for dog licenses are: \$12 for spayed or neutered animals, \$22 for unspayed females, and for un-neutered males. Late fees of \$5 per dog are charged beginning March 1 for dogs over four months that should have been licensed prior to the deadline. New dogs and those reaching four months after March 1 are not charged a late fee. Dog owners moving into the City have 30 days in which to license their dogs without penalty.

2024 CALENDAR YEAR

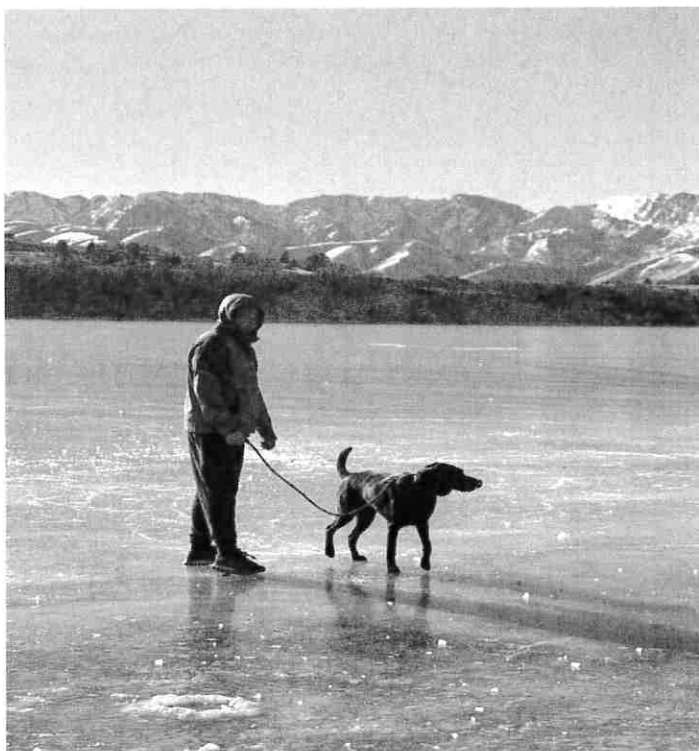
	LICENSED DOGS	LICENSE FEES
2022	667	10,244
2023	676	10,286
2024	635	9,125



**HYRUM CITY GENERAL FUND
2025-26
ANIMAL CONTROL (CONTINUED)**

BUDGET EXPENSE APPROPRIATIONS

CODE		2022	2023	2024	2025	2025	2025	2026	PERCENT
4253	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
110	Employee salaries & wages	29,555	30,107	18,575	38,900	8,767	17,730	39,700	2.06%
130	Employee benefits	2,850	2,871	1,635	3,600	671	1,563	3,450	-4.17%
210	Memberships				80			80	0.00%
220	Public notices				100			100	0.00%
230	Travel & training	3,271	3,752	560	3,500			3,500	0.00%
250	Equipment supplies & maint	261	8	99	1,000		123	1,000	0.00%
280	Telephone	480	640	560	1,000	240	480	1,000	0.00%
310	Professional services	2,214	2,583	80	3,500		180	3,500	0.00%
480	Special departmental supplies	169	215	256	350	277	277	350	0.00%
510	Insurance	258	357	367	500	470	470	500	0.00%
610	Miscellaneous			289					
620	Miscellaneous services			214	490			490	0.00%
740	Equipment								
Total Animal Control		39,058	40,533	22,635	53,020	10,425	20,823	53,670	1.23%



**HYRUM CITY GENERAL FUND
2025-26
ROADS**

The Roads Department provides for maintenance and construction of all City streets, curbs, gutters, and sidewalks, including snow removal, sign maintenance and curbside tree maintenance.

RELATED REVENUES: The City receives Class C Road and Funds from the state to help with road maintenance within the City. These funds are budgeted at \$1,200,000 for 2025-26. Class C funds may be used for road construction and maintenance as well as the purchase of new road maintenance equipment. Road impact fees charged on new construction east of 800 East can only be used to pay for roads constructed specifically to access certain areas. We have budgeted the use of these impact fees to continue paying for the road construction project on 300 South between 800 and 1300 East. This road was completed during 2006-07 at a total cost of \$1.2 million. With road impact fees at \$1,558 per home, these fees will be transferred to the General Fund each year until the \$1.2 million has been recovered. A COG Grant was awarded for 900 West.

PERSONNEL: Personnel are charged to the Road Department as follows: two at 25%, four crossing guards, a cleaner at 10% and a new hire building maintenance at 20% and a new public Utilities Director at 5%. All overtime accumulated during winter snow removal is charged to roads and this is budgeted at \$10,000 for 2025-26.

CAPITAL: In 2025-26 Road rebuilds include: Rosewood/Glenwood/Canyon View Drive.

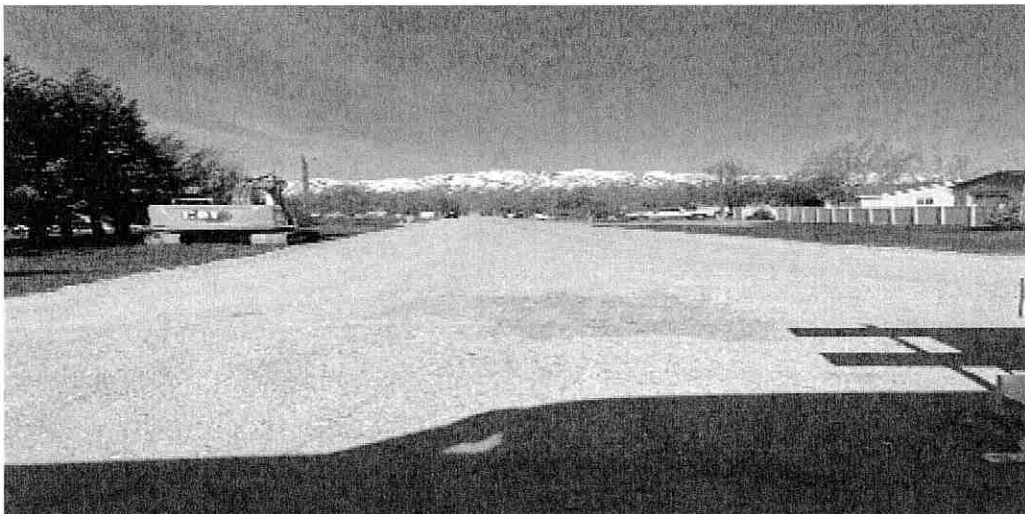
The 2025-26 budget requests include: \$525,000 For a new maintenance facility/property purchase; an asphalt trailer \$50,000; a Skid Steer \$90,000; a Bob Tail Truck \$200,000; 900 West Road Rebuild \$100,000; Mill and Fill Roads Rebuilds \$760,000; Slurry Seal \$100,000; Canyon Parking Lot \$150,000 and 4400 South Preliminary land Purchase \$30,000. In the 480 account are sidewalk grinding/leveling \$35,000; 200 East Sidewalk \$380,000 and \$200,000 for additional sidewalk replacement.



HYRUM CITY GENERAL FUND
2025-26
ROADS (CONTINUED)

BUDGET EXPENSE APPROPRIATIONS

CODE		2022	2023	2024	2025	2025	2025	2026	PERCENT
4410	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salaries & wages	82,125	94,658	95,025	101,800	29,290	65,090	97,000	-4.72%
115	Overtime	3,066	17,564	16,512	10,000	1,490	11,043	10,000	0.00%
120	Seasonal/temporary employees	4,963	6,179	0	9,000			9,000	0.00%
130	Employee benefits	33,821	42,545	41,956	65,500	10,421	28,877	36,800	-43.82%
230	Travel & training	511	129		2,000			2,000	0.00%
240	Office supplies & expense			35	100		40	100	0.00%
250	Equipment supplies & maint	30,029	54,788	48,567	45,000	33,863	73,445	45,000	0.00%
260	Bldg & grounds sup & maint	1,465	5,110	1,010	5,000	309	979	5,000	0.00%
270	Utilities								
280	Telephone	387	693	691	800	263	525	800	0.00%
310	Professional services	435	34	45,592	2,500	25,657	26,652	2,500	0.00%
410	Road construction & maint	23,750	70,824	136,166	70,000	74,667	149,225	70,000	0.00%
450	Public safety supplies	25,974	69,123	54,430	60,000		22,664	60,000	0.00%
480	Sidewalk construction & maint	49,223	226,630	155,328	235,000	75,138	155,597	615,000	161.70%
481	Street tree maintenance	27,873	16,887	49,202	30,000	21,470	40,550	100,000	233.33%
482	Curb & gutter const & maint	4,498	7,021	24,748	100,000	90,511	132,113	100,000	0.00%
510	Insurance	8,696	11,132	11,432	14,400	14,664	14,664	14,700	2.08%
610	Miscellaneous supplies	200	48		500		83	500	0.00%
620	Miscellaneous services								
720	Buildings				525,000		510,150	525,000	0.00%
740	Equipment	173,620	68,952	322,287	551,500	550,102	550,102	340,000	-38.35%
750	Other improvements	488,544	766,019	1,167,652	1,495,000	457,033	795,779	1,140,000	-23.75%
Total Roads		959,180	1,458,336	2,170,633	3,323,100	1,384,878	2,577,578	3,173,400	-4.50%



**HYRUM CITY GENERAL FUND
2025-26
SOLID WASTE COLLECTION**

Hyrum City currently contracts with Waste Management for solid waste collection and disposal. The City charges five percent above the rates set by Waste Management to help pay for the costs of billing/customer service. An extra \$1 per service per month for the annual spring clean-up costs is also added. Making the price for a 90 gallon with recycling \$23.04 and a 60 gallon with recycling \$22.00. The cost for those who choose to have an individual green waste can is an additional \$12.03 per month per can. Logan City gave notice to Cache County/other cities that they will not be collecting garbage in the county/other cities but will only be serving Logan residents after October 2023. A Cache Waste Consortium was formed to provide a way to select garbage services for multiple

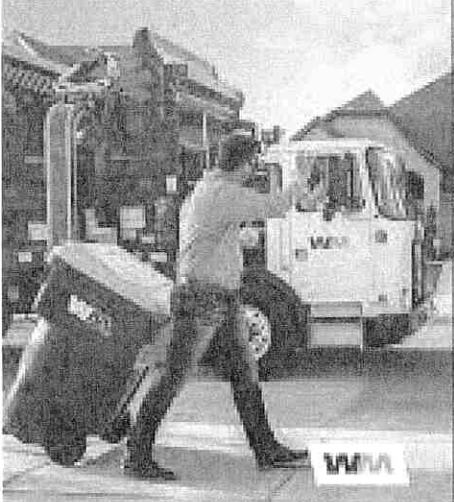
cities. Waste Management was selected to provide this service after a bidding process.

RELATED REVENUES: Projected revenues for 2024-25 are approximately \$1,127,935. This includes the regular garbage cans which are emptied weekly, the blue recycling cans which are emptied every other week.

OPERATION AND MAINTENANCE: Office supplies include a portion of the cost of postage, billing forms, envelopes, and other materials related to producing and mailing the monthly billings. Most of these expenses are equally divided between Solid Waste and the four utilities. Contract services (310) include the monthly service charge to collect and dispose of solid waste.

BUDGET EXPENSE APPROPRIATIONS

CODE		2022	2023	2024	2025	2025	2025	2026	PERCENT
4420	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
240	Office supplies & expense	35	187	54	3,000	44	97	1,000	-66.67%
310	Contract services	894,553	930,924	913,192	980,000	443,570	970,203	1,100,000	12.24%
311	Community clean-up	6,811	4,887	9,532	8,000		10,485	11,000	37.50%
	Total Solid Waste	901,399	935,998	922,778	991,000	443,614	980,785	1,112,000	12.21%



Trash & Recycling Services

**WM is Coming
to Cache County**

Residential services under
contract will begin on or
before Oct. 1, 2023.

Visit wm.com for more info.

HYRUM CITY GENERAL FUND
2025-26
SHOP

The Shop maintains City vehicles and equipment. Parts are billed directly to the individual departments and the City makes no charge for repair and maintenance labor.

OPERATION AND MAINTENANCE: The 2025-26 shop budget are based on 2024-25 levels.

PERSONNEL: The Shop is no longer charged personnel.

CAPITAL: 2025-26 capital include cameras \$15,000.

BUDGET EXPENSE APPROPRIATIONS

CODE		2022	2023	2024	2025	2025	2025	2026	PERCENT
4440	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salaries & wages	11,490	12,620	15,452					
115	Overtime	128							
130	Employee benefits	7,014	8,125	8,894	9,900				-100.00%
250	Equipment supplies & maint	10,061	10,053	11,206	11,000	1,200	3,437	11,000	0.00%
280	Telephone	69	75	8	600			600	0.00%
480	Special dept. supplies	735	1,289	799	1,000	258	456	1,000	0.00%
510	Insurance	382	528	542	700	696	696	700	0.00%
610	Miscellaneous		40		100			100	0.00%
740	Equipment			40,996				15,000	
	Total Shop	29,879	32,730	77,897	23,300	2,154	4,589	28,400	21.89%



**HYRUM CITY GENERAL FUND
2025-26
PARKS**

The Parks Department provides for the maintenance and care of all public parks located within City limits except the CCC Camp. These include the City Square, East Park, Soccer Fields, Pride Park, Salt Hollow Park, Blacksmith Fork Park and Libbie Springs Park also in the construction phase. All canyon facilities are maintained by the electric utility and these include the Left Hand property, the CCC Camp, AJ's, the Canyon Lodge, and the grounds around the power plant.

During 2024-25 the Parks Department added a new sprinkler system to Salt Hollow Park; completed Blacksmith Fork Park started Libbie Springs Park and did a major update to East Park/Hyrum Hornets Baseball Field.

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

park areas like Blacksmith Fork Park and Libbie Springs Park.

PERSONNEL: The Parks Department is staffed by two full time and up to nine seasonal employees. Some summer mowing was bid out to independent contractors.

OPERATION AND MAINTENANCE: Expenditures for 2025-26 are based on 2024-25 levels.

CAPITAL: Includes tree trimming parks and city square \$50,000; cement for Misc. jobs at parks \$20,000; rodeo and softball lights \$600,000; bark at salt Hollow flower beds \$25,000; Hyrum City benches \$20,000; 4 semi loads of playground bark \$60,000; Bandits cove \$10,000; cameras for all parks \$25,000; AJ park take down trees and improve playground \$400,000; Salt Hollow Park electric \$15,000.



**HYRUM CITY GENERAL FUND
2025-26
PARKS (CONTINUED)**

BUDGET EXPENSE APPROPRIATIONS

CODE		2022	2023	2024	2025	2025	2025	2026	PERCENT
4510	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salaries & wages	127,654	141,579	162,202	186,200	165,379	229,700	151,300	-18.74%
115	Overtime	6,323	12,468	9,395	4,000	3,084	7,475	4,000	0.00%
120	Seasonal/temporary employees	41,559	48,707	45,944	50,000	16,550	28,995	50,000	0.00%
130	Employee benefits	80,349	87,901	89,254	95,200	43,761	78,724	90,500	-4.94%
230	Travel & training			200	300	685	1,310	1,500	400.00%
250	Equipment supplies & maint	22,158	25,683	19,820	23,700	14,836	23,771	23,700	0.00%
252	Clothing and PPC			736	1,300	683	1,642	1,300	0.00%
260	Bldg & grnds supplies & maint	68,647	71,278	58,980	70,000	42,768	71,955	70,000	0.00%
280	Telephone	939	991	869	1,200	236	571	1,200	0.00%
310	Professional services	29,111	42,266	89,612	75,000	65,383	103,768	75,000	0.00%
510	Insurance	7,081	8,960	8,775	11,000	11,256	11,256	11,000	0.00%
610	Miscellaneous supplies	165	310	194	400	970	970	400	0.00%
620	Miscellaneous services				500			500	0.00%
720	Buildings	63,823	20,666		73,000				-100.00%
730	Park improvements	52,810	129,341	148,356	475,000	439,712	472,542	1,225,000	157.89%
740	Equipment	85,960	142,770	141,325	103,500	84,912	90,132		-100.00%
	Total Parks	586,579	732,920	775,662	1,170,300	890,215	1,122,811	1,705,400	45.72%



**HYRUM CITY GENERAL FUND
2025-26
ENGINEERING**

Hyrum City hired Matt Holmes in October 2019 to be the City Engineer. In addition to engineering functions, this department provides design review and inspection of all subdivisions. Additional engineering for special projects are charged to department specific project.

During 2024-25 many developments were completed, with many more in the approval process.

RELATED REVENUES: City ordinance established subdivision and inspection review fees of 2.5% of the estimated cost of the

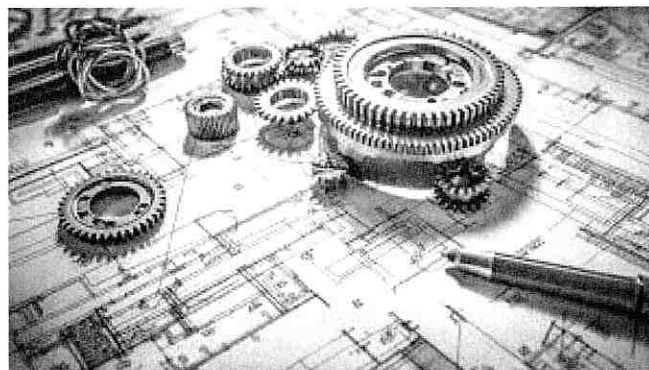
infrastructure. These charges help offset the cost of providing inspections, plan review, etc.

PERSONNEL: The Mayor is charged (10%) to this department, and the City Engineer (25%). A new Public Utility Director is being proposed and is coded (15%) to the Engineering dept.

OPERATION AND MAINTENANCE: Engineering review of developments within the City is charged to the professional services account. Additional money has been set aside in the 310 account for a center line monument survey.

BUDGET EXPENSE APPROPRIATIONS

CODE		2022	2023	2024	2025	2025	2025	PERCENT
4550	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	OF
						TOTAL	TOTAL	CHANGE
110	Employee salary & wages	17,956	24,178	13,877	57,000	14,621	28,594	56,700 -0.53%
115	Overtime			340		864	1,997	2,000
130	Employee benefits	8,295	8,614	5,085	22,500	6,130	12,243	13,500 -40.00%
210	Book subs & membership				1,500			1,500 0.00%
230	Travel & meetings	1,689	1,182	1,085	1,500		1,098	1,500 0.00%
240	Office supplies & expense	28	203	100	100		29	100 0.00%
250	Equipment supplies & maint	3,245	4,820	4,355	10,000	134	9,961	5,000 -50.00%
280	Telephone	853	616	314	700	123	373	700 0.00%
310	Professional services		3,264	150	5,000	2,350	2,500	30,000 500.00%
510	Insurance	1,053	1,491	1,497	1,900	1,920	1,920	1,950 2.63%
610	Miscellaneous				50		25	50 0.00%
740	Equipment	35,355						
Total Engineering		68,474	44,368	26,803	100,250	26,142	58,740	113,000 12.72%



HYRUM CITY GENERAL FUND
2025-26
RECREATION

The Recreation Department oversees programs that are sponsored either fully or in part by Hyrum City. Current offerings include Boys' Baseball, Girls' Softball, and Tee Ball, with additional programs currently in development. All registration is now available online through the Hyrum City website for improved accessibility and convenience. The department also manages field reservations and provides other recreation-related services to the community.

RELATED REVENUES: Communities that participate in league play and utilize Hyrum City facilities reimburse the City for their share of program expenses. Registration fees help offset costs such as uniforms (T-shirts and hats) and a portion of umpire fees. In some cases, co-operative play arrangements with other cities do not require reimbursement, as participation is mutually shared.

PERSONNEL: The department is staffed by two employees. Robert Stroud was hired as the full-time Recreation Manager in March 2025. Steve

Webb serves as the League Director and oversees team organization and game coordination for the Baseball, Softball, and Tee Ball programs. Both staff members work closely with other cities, including Wellsville, Paradise, Nibley, Millville, Mendon, and others for programs.



OPERATION AND MAINTENANCE: Field preparation costs include materials such as pumice (diamond dust) and lime to maintain safe and playable field conditions. These expenses are tracked under Account 481 – Field Preparation. With the addition of a full-time Recreation Manager, the department has allocated funds for expanded programming, which is anticipated to generate additional revenue.

CAPITAL: No capital request are included in this budget.

BUDGET EXPENSE APPROPRIATIONS

CODE		2022	2023	2024	2025	2025	2025	2026	PERCENT
4561	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
110	Employee salary and wages				55,100		18,751	82,600	49.91%
120	Seasonal/temporary employees	8,300	5,811	4,411	9,700	10,016	10,016	10,000	3.09%
130	Employee benefits	814	560	388	38,300	766	11,257	45,100	17.75%
220	Public notices		115		500			220	-56.00%
230	Travel							1,000	
240	Office supplies & expense		115		1,000	60	160	1,000	0.00%
250	Equipment supplies & maint	3,729	1,824	3,167	7,000	58	2,478	11,000	57.14%
480	Special departmental supplies	14,096	7,013	18,714	13,000	64	10,525	24,000	84.62%
481	Field preparation supplies	403	16,401	9,080	30,000		9,080	10,000	-66.67%
510	Insurance	1,634	2,263	2,324	3,000	2,981	2,981	3,000	0.00%
609	Tournament/league registrations				1,000			1,000	0.00%
610	Miscellaneous supplies				800	-1		800	0.00%
620	Misc services (ump fees)	4,700	4,020	3,120	10,000	-30	3,589	15,000	50.00%
740	Equipment supplies & maint			7,375					
Total Recreation		33,676	38,122	48,579	169,400	13,914	68,837	204,720	20.85%

HYRUM CITY GENERAL FUND
2025-26
MUSEUM

The Hyrum City Museum is located in the basement of the library at 50 West Main. On January 12th, 2013 the museum was reopened under a new director Jami Van Huss. Museum hours of operation are Tuesday, Wednesday and Thursday 10:00 AM - 4:00 PM, 4th Saturday of each month 10:00 AM - 3:00 PM and by appointment.

In 2024-25 the Museum achieved many things including: Recognizing 42 Cold War Veterans. Building platforms & barriers for two exhibits. Offering 14 exhibits & four traveling exhibits. Hosted 4238 daily visitors and special events and completed oral history projects with several Hyrum citizens.

RELATED REVENUES: Museum admission is free of charge although private donations are accepted. Hot Wheels in Hyrum brings in

money every year. These donations mostly go for the museum expansion. Also \$10,000 will come from the designated funds to pay for capital improvements.

PERSONNEL: The museum is staffed by two part time employees the museum director and a curator. A cleaner (5%) and a new part time employee is proposed.

OPERATION AND MAINTENANCE: Includes travel & training and museum supplies. These were increased due to more travel and training and additional supplies

CAPITAL: Capital projects for 2025-26 budget includes \$10,000 for new exhibits, collections and programs.

BUDGET EXPENSE APPROPRIATIONS

CODE		2022	2023	2024	2025	2025	2026	PERCENT
4562	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST PROPOSED BUDGET	OF CHANGE
110	Salary & Wages	50,831	55,461	60,885	62,000	32,422	62,762	45.65%
130	Employee Benefits	10,380	11,232	12,594	12,000	5,991	12,322	8.33%
210	Books, subscrip & memberships	709	523	488	650	545	818	0.00%
220	Museum promotion	1,161	985	1,174	800	944	1,907	25.00%
230	Travel	8,421	10,182	10,504	3,000	1,947	5,503	66.67%
240	Office supplies	506	509	357	600	305	565	0.00%
250	Equipment, supplies & maint	1,260	1,078	439	750	447	631	0.00%
260	Bldg & grnds supp & maint	120	360	207	100	172	338	0.00%
280	Telephone	624	572	624	650	416	624	0.00%
310	Contract services	27,666					39	
480	Museum artifacts & materials	1,085	607	381	1,000		803	1,000 0.00%
510	Insurance	482	668	686	900	879	879	900 0.00%
610	Miscellaneous	2,646	4,006	2,883	1,000	698	2,434	1,000 0.00%
720	Building Improvements	13,931	19,264	11,589	10,000	3,497	5,636	10,000 0.00%
Total Museum		119,822	105,447	102,811	93,450	48,263	95,261	124,950 33.71%



HYRUM CITY GENERAL FUND
2025-26
YOUTH COUNCIL

The Hyrum Youth Council provides an opportunity for community involvement and service during each one-year term of office.

Youth Council activities include a youth parade, and a teen dance for the July 4 celebration. They also provide help with the patriotic meeting, Elk Festival, Top of Utah Marathon, Hyrum Christmas Celebration, Easter egg hunt, teen easter egg hunt, posting the flags at the cemetery with the American Legion for Memorial Day and volunteering at the historic cabins.

Council members attend the annual Day at the Legislature in January where they meet with their local representatives and observe the

legislature in session. They also receive training at the annual Youth Council Conference held in March at Utah State University. This conference includes representatives from youth councils throughout Utah. The Youth Council also does a day around Hyrum.

RELATED REVENUES: Youth Council fund raising activities typically generate several hundred dollars each year and they use these funds for worthy causes.

OPERATION AND MAINTENANCE: Expenditures for 2025-26 are based on 2024-25 level.

BUDGET EXPENSE APPROPRIATIONS

CODE		2022	2023	2024	2025	2025	2026	PERCENT
4563	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST PROPOSED BUDGET	OF CHANGE
210	Memberships	50			50		50	0.00%
230	Travel & training	1,487	4,286	3,823	5,000		3,611 5,000	0.00%
250	Equipment & supplies		1,045	37	1,000		47 1,000	0.00%
610	Miscellaneous supplies	5,648	5,696	5,236	5,000	1,843	5,317 5,000	0.00%
620	Miscellaneous services				500		500	0.00%
Total Youth Council		7,185	11,027	9,096	11,550	1,843	8,975 11,550	0.00%



**HYRUM CITY GENERAL FUND
2025-26
SENIOR CITIZENS**

The Senior Center is open Monday through Friday from 9:00 a.m. to 2:00 p.m. The Senior Center serves lunch at noon with a suggested donation of \$3.00; except Thursdays.

Regular activities include three exercise classes a week, bingo, bunco, frequent field trips and other entertaining and educational activities.

PERSONNEL: The Senior Citizens Center is staffed by two part-time employees. In Aug 2024 Jesse Walker was hired as the new Senior Center Director. The two part-time employees are budgeted with a director at 1,547 hours and a cook/custodian at 1,495 hours. Our board of directors, advisory board, and other volunteers also contribute their much appreciated time and talents in service to out patrons.

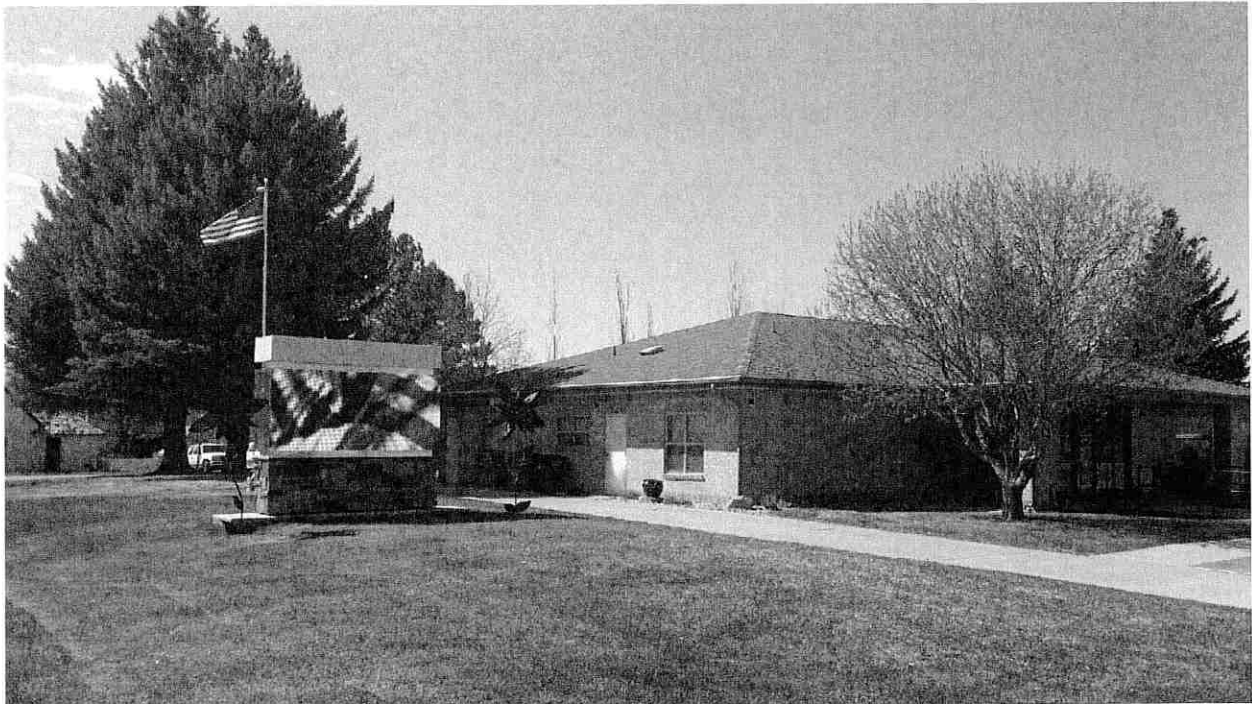
RELATED REVENUES: The Hyrum Senior Center receives monetary donations from various fundraising activities, including quilt sales.

Our partnership with the Cache Community Food Pantry continues to be especially helpful, ensuring we are able to keep meal cost low for our patrons. The food pantry has been very generous to the Senior Center and they really help with our food costs.

SENIOR NEWS: In addition to our monthly message in the city newsletter, we also print a monthly senior center newsletter and calendar that are available printed at the center, or online as either a PDF or Google calendar. We also have an active Facebook page, and connections with radio and other media outlets.

OPERATION AND MAINTENANCE: Expenditures for 2025-26 are based on 2024-25 expenditures.

CAPITAL: In 2024-25 the Senior Center installed a new stovetop, oven, dishwasher and replaced its rain gutters. Capital for 2025-26 include new flooring \$4,000 and a renovation of the bathrooms \$10,000.



**HYRUM CITY GENERAL FUND
2025-26
SENIOR CITIZENS (CONTINUED)**

BUDGET EXPENSE APPROPRIATIONS

CODE		2022	2023	2024	2025	2025	2025	2026	PERCENT
4564	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
110	Employee salaries	55,430	55,988	53,087	67,300	26,129	55,331	73,900	9.81%
115	Overtime				1,000			1,000	0.00%
130	Employee benefits	12,988	13,260	12,898	13,200	5,230	11,474	12,900	-2.27%
220	Public notices				400	112		400	0.00%
230	Travel & training	1,477	1,965	1,275	10,000	1,011	1,927	7,500	-25.00%
240	Office supplies	377	649	261	500	152	249	500	0.00%
250	Equipment supplies & maint	2,642	6,707	1,284	6,000	457	1,071	4,000	-33.33%
260	Bldg & grnds supplies & maint	1,539	2,274	3,882	3,000	826	2,696	3,000	0.00%
270	Utilities	1,895	2,371	2,365	2,500	313	1,319	2,500	0.00%
280	Telephone	824	692	569	1,000	375	633	1,000	0.00%
285	Internet service	2,354	2,575	2,554	3,000	948	1,638	1,500	-50.00%
480	Food Cost	6,148	11,922	9,580	15,000	2,251	5,615	10,000	-33.33%
510	Insurance	3,365	4,659	4,784	6,000	6,137	6,137	6,500	8.33%
610	Miscellaneous supplies	20,091	22,641	8,708	15,000	4,670	12,423	12,000	-20.00%
620	Miscellaneous services	1,760	2,699	1,769	11,500	363	5,868	6,000	-47.83%
720	Buildings	2,000	2,475	15,586	14,000	5,749	5,749	14,000	0.00%
740	Equipment								
		112,890	130,877	118,602	169,400	54,723	112,130	156,700	-7.50%



HYRUM CITY GENERAL FUND 2025-26 LIBRARY

The Hyrum Library currently serves the cities of Hyrum, Nibley, and Wellsville with 3545 active patrons. With approximately 85,000 visitors annually. While the majority of our library patrons come from these cities, we do have some patrons from all over Cache Valley, including North Logan, and Smithfield. The library currently houses 46,531 items and has circulated 309,474 items with an average of 25,000 items monthly. Library patrons have placed holds on 12,204 items. The library also provides access to 562,411 e-books, e-audio, and magazine titles available for library patrons to download. Of those items, the Hyrum library has circulated 84,944 items.

The library continues to be a very busy library. The library holds programs during the months of September – April, along with the Summer Reading program during June and July. Storytime was held 4 times weekly, with special story times presented by CAPSA, Stokes nature center, along with the Cache Valley Ballet. To kick off our fall programs, we invited the Cache County Sheriff to present Storytime with the Sheriff. Other programs included Magic Tree house Book club, Lego club, chess club, craft afternoon, and various teen and adult activities.

During the months of June and July the library holds a Summer Reading program which is geared towards all ages, with programs that appeal to all. The Summer Reading program, like previous years, is our biggest event. The theme for Summer Reading was "Adventure Begins at Your Library", the library held an

annual kickoff party where over 800 people were in attendance. 2304 individuals signed up which consisted of 617 families. Attendance for all programs stayed constant throughout the summer months, which helped increase our circulation statistics.

During the month of February, the library holds an amnesty month when all fines are "paid" with items that will benefit a nonprofit organization. This year the library accepted items that could be donated to the Cache Food Pantry. The library waived over \$500.00 in fines and donated a truck load of items.

Just as in previous years, the library staff continues to make changes to the library collection, which makes the library more appealing, and keeps items organized and orderly. The library staff also continues to attend training through the Utah State Library, watch webinars, and listen to podcasts, which helps bring new ideas and new programs to our community.

Goals include:

- Continue to arrange the library to make it more appealing to the patrons that we serve. This Coming year the focus will be the children's department. Additional tables, chairs, and shelving will be added to the library.
- Send staff members to more conferences, webinars, and uplift training.



HYRUM CITY GENERAL FUND
2025-26
LIBRARY (CONTINUED)

PERSONNEL: The Library is currently staffed by 11 individuals plus 2 individuals hired during the summer months; hours are reported annually and includes: One part-time Library Director at 2028 hours, one Part-time Assistant Library Director at 1560 hours, one part-time Library Assistant at 1560 hours, one part-time Library Assistant at 1300 hours, one part-time library assistant at 1040 hours, one part-time Children's Librarian at 1404 hours, one part-time Young Adult Librarian at 1508 hours, three Library Pages at 988 hours each,

one Custodian at 624 hours, and 2 Summer pages at 360 hours.

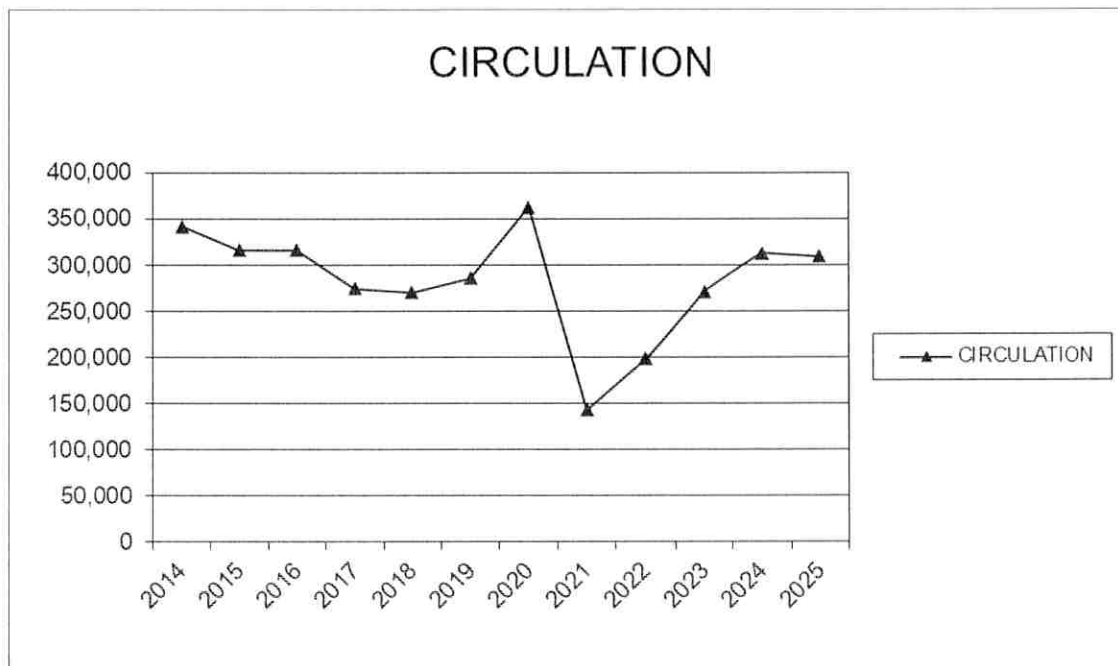
OPERATION AND MAINTENANCE: The 2025-26 budget is based on 2024-25. projections. The Library Trust Fund was done away with in 2016-17 and added into the General Fund.

CAPITAL: Includes \$8,400 to install book drops at the Wellsville and Nibley City Offices.

BUDGET EXPENSE APPROPRIATIONS

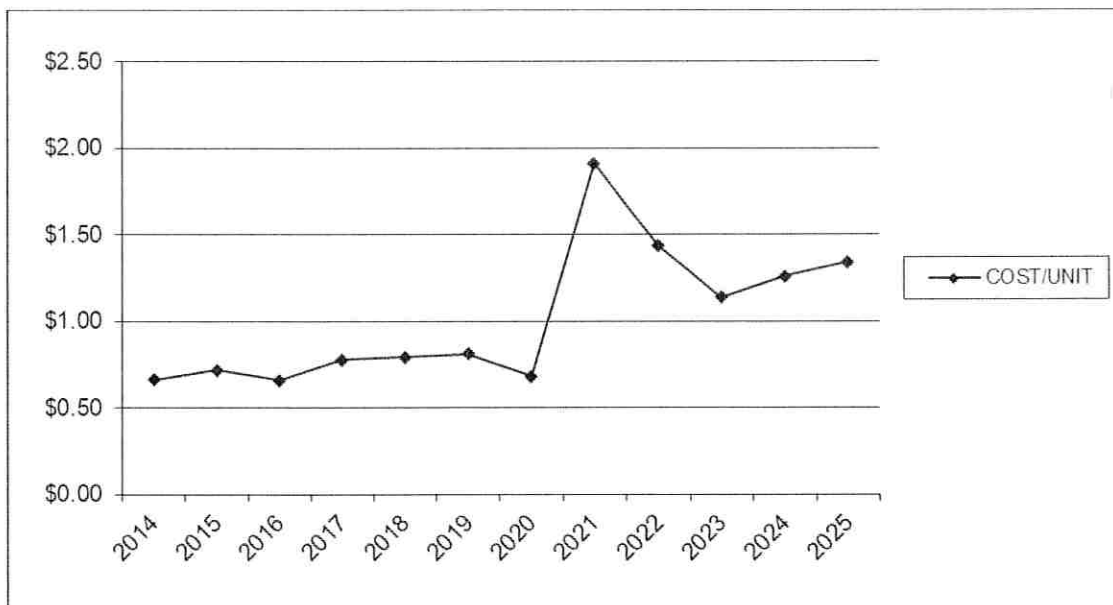
CODE		2022	2023	2024	2025	2025	2025	2026	PERCENT
4580	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
110	Employee salaries & wages	184,553	206,990	214,984	240,900	106,819	212,597	262,500	8.97%
115	Overtime					163	163	300	
130	Employee benefits	33,469	36,345	39,234	64,700	27,340	51,745	60,800	-6.03%
210	Books, subs & memberships	3,066	1,857	2,567	3,000	1,351	2,871	3,000	0.00%
220	Library promotion	5,630	7,885	8,971	8,000	2,246	6,985	8,000	0.00%
230	Travel	497	1,499	1,923	1,500		1,300	1,500	0.00%
240	Office supplies	8,025	8,210	10,128	7,000	4,380	7,256	7,000	0.00%
250	Equipment supplies & maint	10,619	11,316	13,495	10,000	6,861	10,943	10,000	0.00%
260	Buildings & grounds sup & maint	14,148	36,632	28,719	20,000	8,158	21,551	20,000	0.00%
270	Utilities	7,612	10,944	10,110	10,000	1,857	7,302	10,000	0.00%
280	Telephone	2,195	2,253	2,311	3,000	1,222	2,957	3,000	0.00%
285	Internet	186	573	1,823	1,000	563	1,122	1,000	0.00%
310	Professional services	336	238	524	1,100	1,184	2,605	2,700	145.45%
480	Library books & materials	34,840	32,782	35,331	32,000	17,015	30,125	35,000	9.38%
481	Library tapes	9,744	7,229	7,870	10,000	5,738	8,068	10,000	0.00%
510	Insurance	9,467	13,109	13,462	16,900	17,269	17,269	17,300	2.37%
609	State Grant	7,995	11,147	836	6,500		723	6,500	0.00%
610	Miscellaneous supplies	65		117	500	95	95	500	0.00%
620	Miscellaneous services	270	107	50	500		50	500	0.00%
740	Equipment	21,688	13,096	12,588	18,000	7,415	13,127	8,400	-53.33%
Total Library		354,405	402,212	405,043	454,600	209,676	398,854	468,000	2.95%

LIBRARY CIRCULATION



This chart looks at library circulation from 2014-2025. The circulation took a big jump in 2020, then into a big dive with COVID-19 from 362,871 in 2020 to 143,259 in 2021. It is making a comeback with new and returning patrons and is currently at 309,474.

LIBRARY COST PER ITEM CHECKED



This chart demonstrates the cost per book checked out of the library based on circulation and budget (Without costs associated with capital, new books and tapes) Cost per unit went from .68 cents in 2020 to 1.91 cents in 2021 because of COVID-19. Cost per check out is coming down as new patrons and returning patrons return to the library and check out books at the library. Current cost per item checked is \$1.34.

**HYRUM CITY GENERAL FUND
2025-26
CEMETERY**

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

During 2024-25 a house was burned and removed to make way for future cemetery expansion.

RELATED REVENUES: The purchase price of each cemetery lot sold is credited to cemetery revenue as are the opening and closing fees for individual graves at the time they are used. Fees were increased March 2nd, 2023; fees had not been changed since 2018.

PERSONNEL: The cemetery is staffed by a sexton split with other departments at 10%, another employee at 5% and one at 10%; and A new full time hire building maintenance 10%. In 2017-18 budget year we bid out the yard maintenance of the cemetery so now the two other seasonal workers are not needed. That independent contractor will be charged in the 310 account.

OPERATIONS AND MAINTENANCE: These budgets are based on 2024-25 expenditures.

CAPITAL: Capital includes new survey markers \$25,000 and tree maintenance of \$10,000.

BUDGET EXPENSE APPROPRIATIONS

CODE		2022	2023	2024	2025	2025	2025	2026	PERCENT
4590	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
110	Employee salary & wages	16,034	17,856	21,357	26,400	8,465	17,838	24,000	-9.09%
115	Overtime	965	3,402	3,108	3,000	924	2,419	3,000	0.00%
120	Seasonal/temporary employees				8,000			10,000	25.00%
130	Employee benefits	9,377	12,151	12,878	12,400	3,654	9,023	12,900	4.03%
240	Office supplies & expense		14		300			300	0.00%
250	Equipment supplies & maint	326	7,669	1,925	7,000		4,554	7,000	0.00%
260	Bldg & grnds supplies & maint	12,358	1,007	15,001	6,000	5,260	6,485	6,000	0.00%
280	Telephone	83	100	123	150	113	225	150	0.00%
310	Contract Services	26,100	30,500	55,122	55,000	27,200	51,711	55,000	0.00%
510	Insurance	1,101	1,525	1,566	2,000	2,009	2,009	2,050	2.50%
610	Miscellaneous	600	300	400	500		417	500	0.00%
720	Building improvements	95,884	450,597						
730	Cemetery improvements			57,701	85,000	3,144	29,504	35,000	-58.82%
740	Equipment		50,000	6,998					
	Total Cemetery	162,828	575,121	176,179	205,750	50,769	124,185	155,900	-24.23%



HYRUM CITY GENERAL FUND
2025-26
COMMUNITY PROGRESS

Community Progress provides funding for the 4th of July celebration, the City's parade float, Night out against Crime, and Hyrum Holiday Celebration. Hundreds of hours are donated by volunteers involved with the various events held under the direction of the Community Progress Committee.

RELATED REVENUES: Community Progress revenue comes from donations from various businesses to support these events.

Mass transit tax was added in community progress it is offset by taxes collected. During 2016-17 the Kilgore Annexation agreement

that provides a tax break for Kilgore at 50% of property tax and sales tax for 10 years was added. CARES act expenditures were also added to this fund and are offset by CARES act funds on the revenue side. ARPA funds will not be in this fund but in Sewer and Irrigation respectively.

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

CAPITAL: No Capital projects are included in 2025-26 budget.

BUDGET EXPENSE APPROPRIATIONS

CODE		2022	2023	2024	2025	2025	2025	2026	PERCENT
4620	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
210	Night Out Against Crime	899	820	1,040	1,200	1,155	1,155	1,200	0.00%
211	Easter Egg Hunt	1,088	1,216	1,652	1,200		1,157	1,200	0.00%
212	Business Conference				1,000				-100.00%
220	Holiday at Hardware	940	705	2,044	2,000	1,156	1,156	2,000	0.00%
240	Photography & scrapbook			1,191	600		500	600	0.00%
250	Parade float supplies & pull		63	319	1,000		75	1,000	0.00%
311	CDBG grant								
510	Insurance	227	315	323	450	414	414	450	0.00%
610	Miscellaneous supplies	1,514	440	1,956	3,000	826	2,548	3,000	0.00%
611	July 4th celebration	21,409	9,033	19,555	25,000	14,826	27,326	30,000	20.00%
612	Hyrum Royalty Pageant	1,229	4,244	(965)					
613	Fair booth								
614	Mass Transit	310,823	311,814	279,458	340,000	165,174	281,174	340,000	0.00%
615	Kilgore Tax Reimbursement	82,624	82,184	67,144	100,000		128,150	130,000	30.00%
620	Miscellaneous services		380		1,000			1,000	0.00%
621	Hyrum Hornets	2,000	2,000	2,000	2,000		2,000	2,000	0.00%
622	CARES Act								
623		98							
720									
Total Community Progress		422,851	413,214	375,717	478,450	183,551	445,655	512,450	7.11%

HYRUM CITY CORPORATION

CAPITAL PROJECTS

FUND



HYRUM CITY
2025-26
CAPITAL PROJECTS FUND

The Capital Projects Fund has been created to accumulate funds in the General Fund to finish projects that may take more than one fiscal year to complete. Balances in this fund are carried over from one year to another and set up in reserves to provide funding for future projects.

REVENUES: In 2020-21 a generous donation of \$425,000 from JBS was received for Blacksmith Fork Park including the skate park. Another generous donation from JBS in 2022-23 of \$350,000 was used to help purchase a ladder truck. Cache County also contributed \$200,000 for the purchase of the ladder truck. The Fire Station was paid for by accumulating funds in the Designated Funds. The 2024-25 budget transferred \$700,000 from the General Fund to Capital Projects to put toward Blacksmith Fork Park and Libbie Springs Park; this money comes from surplus from the General Fund.

CAPITAL PROJECT REVENUES

ACCT NO.	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MONTH TOTAL	2025 EST TOTAL	2026 PROPOSED BUDGET
45-3341	Grants for Park/Trails							
45-3342	Gen Fund Transfer	1,000,000	1,500,000		450,000		700,000	
45-3490	Mis. Donations		350,000	271,000				
45-3620	Interest Earnings	7,717	30,685	89,293	100,000	36,511	42,281	38,000
45-3630	Contribution - Library Foundation							
45-3640	Gen Fund trans misc. revenues							
45-3830	Loan From - Electric Utilities							
45-3831	County rent on fire station							
45-3838	Gen Fund trans							
45-3839	City Hall Gen Fund Transfer							
45-3340	General Fund Transfer							
45-3895	Trans from Cap Proj unapprop				1,569,000			562,000
45-3889	Trans from desig fnd - fire engine				300,000		300,000	
45-3896	Trans to desig fnd fire station							
45-3899	Trans to desig fnd City Hall							
	Total revenues	1,007,717	1,880,685	360,293	2,419,000	36,511	1,042,281	600,000

EXPENDITURES: In 2024-25 The Ladder Truck was purchased. Other projects in 2024-25 include: Major updates to East Park including a new Hyrum Hornets field and pickle ball court. Blacksmith Fork Park will be completed, and Libbie Springs Park will start and be completed in 2025-26. Capital for 2025-26 Include \$600,000 to complete Libbie Springs Park.



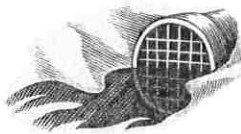
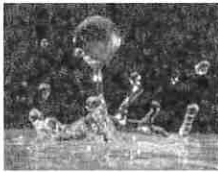
HYRUM CITY
2025-26
CAPITAL PROJECTS FUND
 CAPITAL PROJECT EXPENDITURES

		2022	2023	2024	2025	2025	2025	2026
DESCRIPTION		ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET
45-4220-720	New Fire Station	9,536	7,800	8,563				
45-4220-740	New fire engine		1,734	189,022	400,000	449,572	549,572	
45-4510-730	Blacksmith Fork Park	1,246,848	1,396,671	684,596		58,810	88,186	
45-4510-731	Blacksmith Fork Trail							
45-4510-732	Libbie Springs Park		9,250		500,000		299,999	600,000
45-4510-733	East Park				1,219,000	837,271	1,181,511	
Total expenditures		1,256,384	1,415,455	882,181	2,119,000	1,345,653	2,119,268	600,000

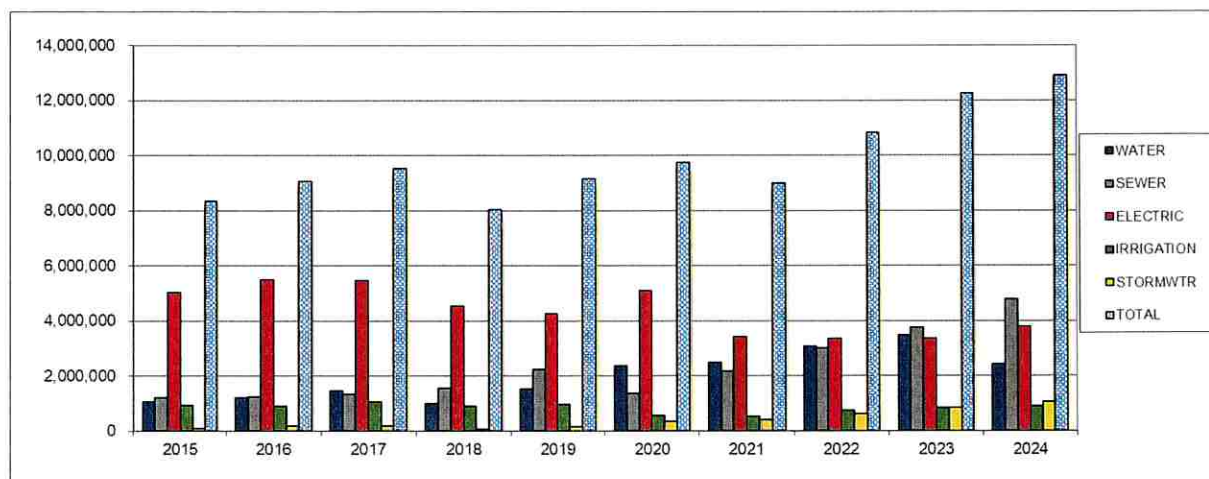


HYRUM CITY CORPORATION

UTILITY FUNDS



UTILITY RESERVE BALANCES 2025-26



This chart shows the changes in utility cash reserves from June 2015 to June 2024.

The fluctuations in reserve funds over the last nine years are due to increased operating costs including rising power cost, capital investments and transfers to the General Fund and Capital Projects Fund.

Between June 2023 and June 2024 Culinary Water cash reserves decreased by 30% to \$2,408,979. The decrease is from inflation and no price increase. As of February 2025, reserves were \$2,651,698.

During the same time period, Sewer cash reserves increased by 27% to \$34,764,533. As of February 2025, the reserves are \$5,512,251. Reserves increased due to growth and an updated plant; rates were also increased in January 2020 with a built-in dollar increase in January to offset some of these costs.

Electric cash reserves increased by 13% during 2024 from \$3,350,851 to \$3,784,139; as of February 2025, the reserves are \$6,188,589 these are up in large part because of a rate increase and power prices leveling off.

Irrigation cash reserves increased by 7% in 2024 to \$891,899. As of February 2025, they have increased to \$1,079,507. Most of this is due to CARES Act money being earmarked for irrigation projects.

Storm Water increased from \$844,914 in 2023 to \$1,052,041 in 2024 due to a fee increases and growth. As of February 2025, Storm Water has a reserve balance of \$1,284,369.

Total reserves increased by 5% between June 2023 and June 2024 from \$12,253,223 to \$12,901,591. The total of all funds as of February 2025 is \$16,716,414.

HYRUM CITY CORPORATION

**CULINARY WATER
FUND**



HYRUM CITY CORPORATION
2025-26
WATER FUND

The City's water sources include four springs located in Blacksmith Fork Canyon and three wells—two located at the mouth of Blacksmith Fork Canyon and one located on the southeast corner of East Park.

METERED WATER SALES: Rates were raised in January 2019. The base rate for residential was changed from \$12 to \$15. Commercial rates also increased 6 cents per 1,000 gallons for three years beginning Jan. 1 2020. Charges for overage were also increased and are computed after both residential and commercial customers have used the basic 10,000 gallons. Residential water meters are read May through October and commercial and agricultural meters are read throughout the year. The water department has over 3,700 connections.

NEW CONNECTION FEES: Rates and policies were changes in 2017-18; property owners are now responsible for new water connections. Meter and City inspection fees

are now \$424 each. We are anticipating 80 new homes.

INTEREST EARNINGS: Interest revenues are based on maintaining an average reserve of \$2,525,580.97 at 4.9288%.

IMPACT FEES: Impact fees are divided into four accounts: buy-in, storage, distribution, and professional services. Buy-in is the contribution new customers make to the existing system. These funds are revenue to the utility and can be used as part of the revenue base. Storage, distribution, and treatment impact fees must be held in reserve to be used on future projects built specifically for the benefit of those who contribute these fees. Impact fees are transferred to and held in a restricted fund balance until used. Water Storage Impact fees were used to build the 2 million gallon water tank and we will continue to recoup cost from the storage impact fees. Impact fees are being review with the master plan and water study that is progress.

WATER REVENUES

CODE		2022	2023	2024	2025	2025	2025	2026	PERCENT
51	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
3711	Metered water sales	1,336,374	1,425,885	1,443,636	1,600,000	818,150	1,509,916	1,700,000	6.25%
3714	New connection fees	78,994	41,128	38,584	34,000	16,112	31,800	34,000	0.00%
3717	Water Development Fees								
3718	Sale of material			350	1,000			1,000	0.00%
3719	Miscellaneous revenues	8,035	6,523	200	5,000		200	5,000	0.00%
3721	Interest earnings	14,235	112,205	152,535	158,000	63,786	122,359	125,000	-20.89%
3723	Prof/Loss Sale of fixed Asset							170,000	
3725	Impact fee - buy-in	31,987	16,887	15,652	13,760	6,536	12,900	13,760	0.00%
3726	Impact fee - storage	165,728	87,497	81,081	71,280	33,858	66,825	71,280	0.00%
3727	Impact fee - distribution	264,868	139,838	129,584	113,920	54,112	106,800	113,920	0.00%
3729	Impact fee - professional services	2,046	1,080	1,001	880	418	825	880	0.00%
3742	Rent Non Operating Property			5,350	31,800	7,200	17,550	31,800	0.00%
	Total Water Revenues	1,902,267	1,831,043	1,867,973	2,029,640	1,000,172	1,869,175	2,266,640	11.68%

HYRUM CITY CORPORATION
2025-26
WATER FUND (CONTINUED)

PERSONNEL: The Water Department is charged for 16 full-time employees whose salaries are shared with other departments, including three part-time office employees whose salaries are shared with other departments, and one janitor. Kade Maughan is the department head. Roads and Water will be split, and a new Water supervisor will be hired. New hires additionally include a Public Utility Director; new part time receptionist split with other dept. and a building maintenance employee split with other departments. We left Kade and other employees in the water dept. this year but will split them out in the 2026-27 budget.

CAPITAL: During 2024-25 engineering and design of 900 West was done and bid out, the completion date is sometime in 2025-26. Continuous work was done on the canyon metering project, water study and master plan. Capital requests for 2025-26 include: a

well house generator building \$20,000; a truck \$80,000; a skid steer trade in \$45,000 (\$85,000-\$40,000); a backhoe trade in \$75,000 (146,000-71,000); 306 excavator trade in \$40,000 (\$99,000-\$59,000); 900 West boring and waterline/electrical upgrades \$575,000; metering system upgrades \$50,000; well house SCADA improvements \$30,000; canyon metering project \$100,000; a water study/inventory \$50,000; lead and copper services \$100,000; backflow compliance and inventory \$30,000. Included in the 255 account is \$75,000 for meters, \$75,000 for radios.

CONTRIBUTIONS: The 2025-26 isn't requesting a contribution to the General Fund; the additional funds from not contributing to the General Fund were used to pay off the 2 MG water tank bond. The Bond was paid off in June 2018. Funds are now used to update the system.

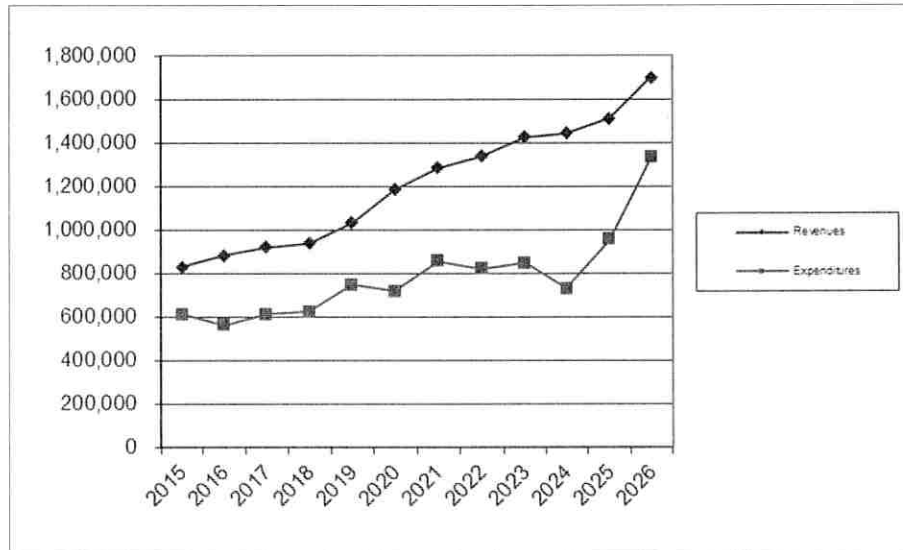


HYRUM CITY CORPORATION
2025-26
WATER FUND (CONTINUED)

WATER EXPENDITURES

CODE		2022	2023	2024	2025	2025	2025	2026	PERCENT
5100	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
110	Employee salaries & wages	215,641	238,612	251,125	458,600	134,854	264,305	549,800	19.89%
115	Overtime	3,666	8,529	22,287	4,000	12,480	24,570	6,700	67.50%
116	Standby time	10,016	9,770	9,648	13,400	6,491	12,217	13,400	0.00%
120	Seasonal				14,400			14,400	0.00%
130	Employee benefits	107,510	115,593	122,174	235,700	68,337	130,762	245,200	4.03%
210	Books, subs & memberships	1,497	1,324	1,690	1,700	1,582	1,582	1,700	0.00%
220	Public notices				250	548	548	250	0.00%
230	Travel & training	1,750	4,379	1,270	10,000	1,835	2,109	10,000	0.00%
240	Office supplies & expense	6,306	7,110	5,857	5,000	4,912	9,091	5,000	0.00%
250	Equipment supplies & maint	42,660	65,240	45,663	41,100	15,700	40,474	41,100	0.00%
252	Clothing and PPC			2,915	6,500	1,388	2,645	6,500	0.00%
255	Distribution system maint	276,780	226,538	116,619	260,000	143,204	250,615	260,000	0.00%
260	Bldg. & grnds. Supp. & Maint.	5,774	6,734	12,395	3,000	9,784	17,262	20,000	566.67%
270	Utilities	118,714	127,213	85,649	120,000	66,161	120,012	120,000	0.00%
280	Telephone	2,830	3,514	3,893	4,000	2,334	4,966	5,000	25.00%
310	Professional services	20,054	20,091	40,312	20,000	21,877	61,973	20,000	0.00%
510	Insurance	6,504	12,081	8,219	10,350	10,543	10,543	10,600	2.42%
610	Miscellaneous supplies	133	508	424	1,000	4	267	1,000	0.00%
720	Buildings			521,855	20,000	86,635			-100.00%
740	Equipment	313,344	146,178	84,236	283,000	196,421	260,915	410,000	44.88%
750	New construction	261,074	543,108	1,112,272	2,130,000	133,517	1,107,344	935,000	-56.10%
751	2 MG Water Tank								
810	Debt service - Principal								
820	Debt service - Interest								
830	Bond Issuance cost								
920	Contribution - General Fund								
921	Contribution - Capital Proj								
950	Contributions - restricted FB	264,868	139,838	129,584	113,920	54,112	106,800	113,920	0.00%
	Total Water Expenditures	1,659,121	1,676,360	2,578,087	3,755,920	972,719	2,429,000	2,789,570	-25.73%
	Budgeted reserves	243,146	154,683	(710,114)	(1,726,280)	27,453	(559,825)	(522,930)	
	Totals	1,902,267	1,831,043	1,867,973	2,029,640	1,000,172	1,869,175	2,266,640	11.68%

**HYRUM CITY CORPORATION
2025-26
WATER FUND (CONTINUED)
CULINARY WATER FUND**



This chart depicts the relationship between metered water billings (not total revenue) and operating expenses (less capital), including contributions to the General and Capital Projects Fund. The 2 million gallon water tank was paid off in June 2018. Expenditures have fluctuated over the last few years depending on maintenance and meters being

purchased. On the revenue side rates were raised for commercial users in 2016-17. In January 2019 rates were also increased on all user. Rates are being looked at with the master plan and water study. The 2025-26 budget is proposing no transfer to the General Fund.



WATER FUND
INCOME & BUDGET STATEMENT
2025-26

Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Proposed Budget	Percent of Change
Operating revenues:							
Metered water sales	1,336,374	1,425,885	1,443,636	1,600,000	1,509,916	1,700,000	6.25%
Customer service & other	8,035	6,523	550	6,000	200	37,800	530.00%
Total operating revenues	1,344,409	1,432,408	1,444,186	1,606,000	1,510,116	1,737,800	536.25%
Operating expenses:							
Salaries & benefits	336,833	372,504	405,234	726,100	431,854	829,500	14.24%
Accrued benefits	1,377	1,847	14,211				
Material & supplies	179,531	215,514	159,332	191,550	198,689	209,550	9.40%
Distribution system maintenance	276,780	226,538	116,619	260,000	250,615	260,000	0.00%
Professional services	20,054	20,091	40,312	20,000	61,973	20,000	0.00%
Insurance & miscellaneous	6,637	12,589	8,643	11,350	10,810	11,600	2.20%
Depreciation	383,547	425,996	441,527	475,000	425,996	450,000	-5.26%
Total operating expenses	1,204,759	1,275,079	1,185,878	1,684,000	1,379,937	1,780,650	5.74%
Non-operating revenues (expenses):							
New connection fees	78,994	41,128	38,584	34,000	31,800	34,000	0.00%
Impact fees	464,629	245,302	227,318	199,840	187,350	199,840	0.00%
Interest earnings	14,235	112,205	152,535	158,000	122,359	125,000	-20.89%
Interest expense							
Profit (loss) sale of assets							
Total Non-operating revenues (expenses)	557,858	398,635	418,437	391,840	341,509	358,840	-8.42%
Income before operating transfers	697,508	555,964	676,745	313,840	471,688	315,990	522.09%
Operating transfers in (out)							
Contributions							
Contributions - restricted FB	(264,868)	(139,838)	(129,584)	(113,920)	(106,800)	(113,920)	0.00%
Net income	432,640	416,126	547,161	199,920	364,888	202,070	522.09%

CULINARY WATER UTILITY CHARGES

SERVICE RATES:

RESIDENTIAL:

3/4" meter	\$15.00 first 10,000 gallons
1" meter	\$16.96 "

COMMERCIAL:

1" meter	\$16.96	"
1-1/2" meter	\$47.26	"
2" meter	\$73.50	"
3" meter	\$157.51	"
4" meter	\$367.51	"
6" meter	\$420.01	"
8" meter	\$490.00	"
10" meter	\$560.00	"

OVERAGE:

RESIDENTIAL:

10,001-50,000 gallons	.78 per 1,000 gallons
over 50,000 gallons	1.08 per 1,000 gallons

COMMERCIAL:

10,001-50,000 gallons	.96 per 1,000 gallons
over 50,000 gallons	1.08 per 1,000 gallons

OUTSIDE CITY LIMITS:

Users beyond Hyrum City limits	1-1/2 times city rates
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CONNECTION FEES:

Property owner responsible for connection	
Meter & City inspection fee	\$424.00

IMPACT FEES:

Residential, single family	\$2,498.00
Residential, multi-family per unit	\$1,872.75
Commercial/Industrial	Equiv meter ratio x \$272.33

HYRUM CITY CORPORATION

**WASTEWATER
TREATMENT FUND**



HYRUM CITY CORPORATION
2025-26
SEWER TREATMENT FUND

Hyrum City's Sewer Department operates a wastewater collection system and mechanical treatment plant that serves over 3,500 homes and businesses.

The mechanical plant became operational January 1, 2005 and it processes up to two million gallons per day. The plant functions with technology called membrane bio-reactor (MBR). The effluent waters meet or exceed water quality standards established by State and Federal requirements and is now pumped into the pressurized irrigation system during the irrigating months.

SEWER SERVICE: For purposes of this budget, the proposed residential rate of \$50.00 per month is being used. Millville is also in the process of sending their sewer to Hyrum, this will be in the near future but does not reflect in this budget book.

SEWER LINE EXTENSIONS: The cost of extending sewer lines to individual homes is the responsibility of the homeowner. If the property is located within 300 feet of an existing line it must be connected to the sewer system.

Because of the depth of most sewer lines and government regulations requiring specialized trenching equipment, the City now requires that qualified contractors hired by builders or those requesting the connection make all sewer connections. City personnel inspect all connections made to the municipal system.

CUSTOMER SERVICE FEES: This includes inspection fees for new sewer service lines and is set at \$50.

INTEREST EARNINGS: Interest revenue is based on maintaining an average reserve balance of \$5,249,934 at 4.9288 percent. The City earns interest on its reserve funds.

IMPACT FEES: Impact fees are divided into two accounts: treatment and collection. These other two impact fees are used to recoup cost on projects previously completed. The southeast sewer impact fee and the buy in fee were done away with in 2012, when the impact distribution was changed. Treatment and Collection will be split out according to their respective funds in 2025-26.

SEWER REVENUES

CODE		2022	2023	2024	2025	2025	2025	PERCENT
52	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET OF CHANGE
3340	Grants	480,342						
3718	Sale of Material							
3731	Sewer service	1,957,011	2,148,507	2,245,634	2,400,000	1,175,114	2,340,452	1,837,500 -23.44%
3736	Sewer line extension fees							
3741	Interest earnings	13,442	129,302	245,953	225,500	140,653	274,303	200,000 -11.31%
3743	Bond/loan funds							
3744	Miscellaneous revenues	10,698	3,442	54,340	5,000	1,132	17,196	5,000 0.00%
3745	Impact fee - buy-in							
3748	Impact fee - treatment	318,664	174,588	166,611	150,000	73,052	128,802	150,000 0.00%
3830	Transfer from General Fund	510,032						
Total Sewer Revenues		2,809,847	2,455,839	2,712,538	2,780,500	1,389,951	2,760,753	2,192,500 -21.15%

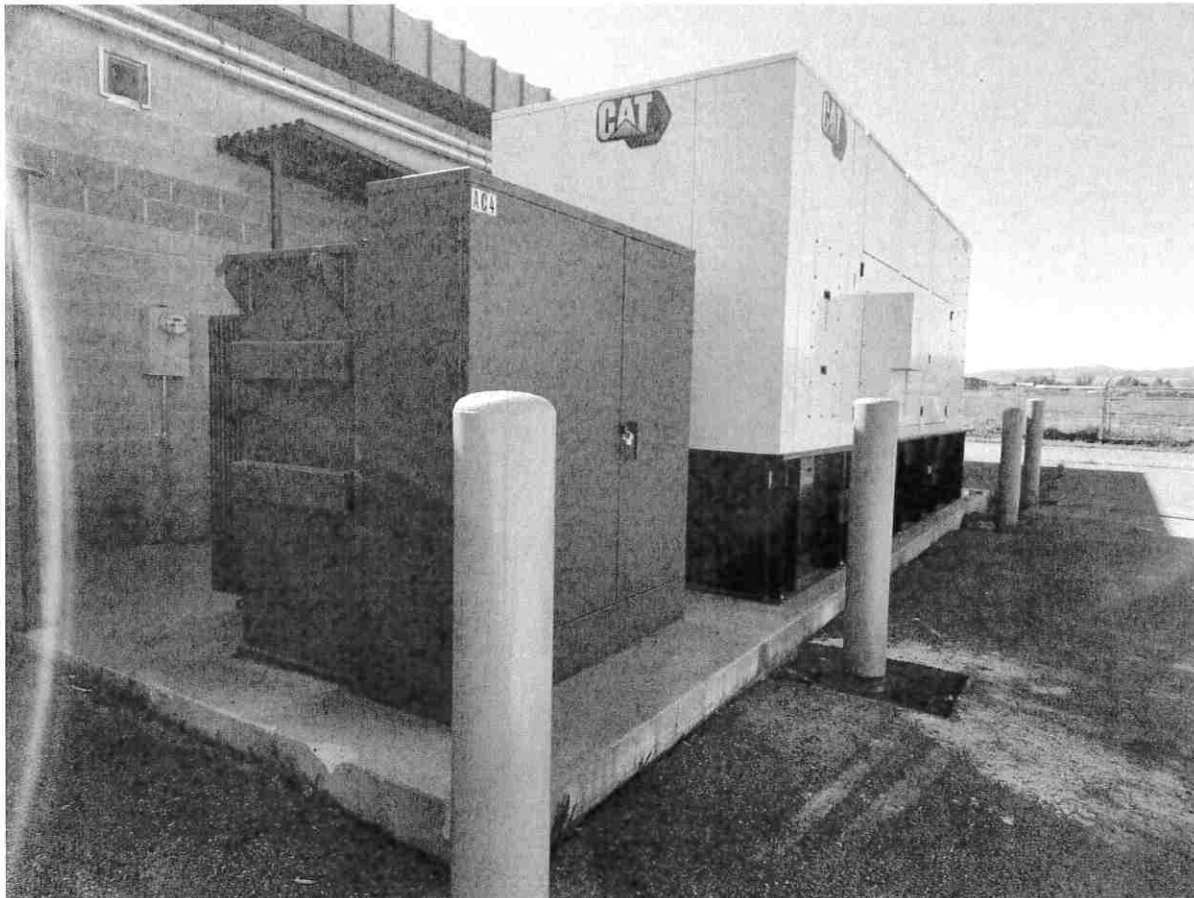
HYRUM CITY CORPORATION
2025-26
SEWER FUND (CONTINUED)

PERSONNEL: The Sewer Department is staffed by four full time employees at the WWTP, Including Angela Pritchett the new Wastewater Superintendent hired July 2022, 85% one at 95% one at 70%, and a replacement at 95%, the City Recorder at 20%, City Engineer 10%, the Mayor at 5%, two office staff one at 5% and one at 8%, a janitor at 10%, the Utility Billing Clerk at 5% the City Treasurer at 20%. New employees include a building maintenance employee at 10% and an accountant at 15% and a Public Utilities Director 12.5%.

OPERATION AND MAINTENANCE: Costs in travel and training continue to reflect expenses for maintaining certification and also training of other city personnel to meet safety requirements for the state. Utility costs (electricity and natural gas) for 2024-25 totaled \$324,515 estimated total. A conscious

effort is being made to reduce the chemical cost which is a large part of the cost of the sewer plant. With the water reuse plant chemical cost continue to be low. The plant was replaced with SP600 plates and a new blower/screens and headworks. This will increase efficiency and capacity of the plant. This was paid for by a grant (\$1,569,000), some reserves (\$1,200,000) and a small bond (\$2,402,000).

CAPITAL: In 2024-25 a generator was installed as well as an ats that will automatically switch over in case of a power outage. The Maser plan is also well underway. 2025-26 capital request include a new truck \$70,000; and a safety rail & MBR water line \$200,000; A collection and treatment master plan are included in the 310 account.



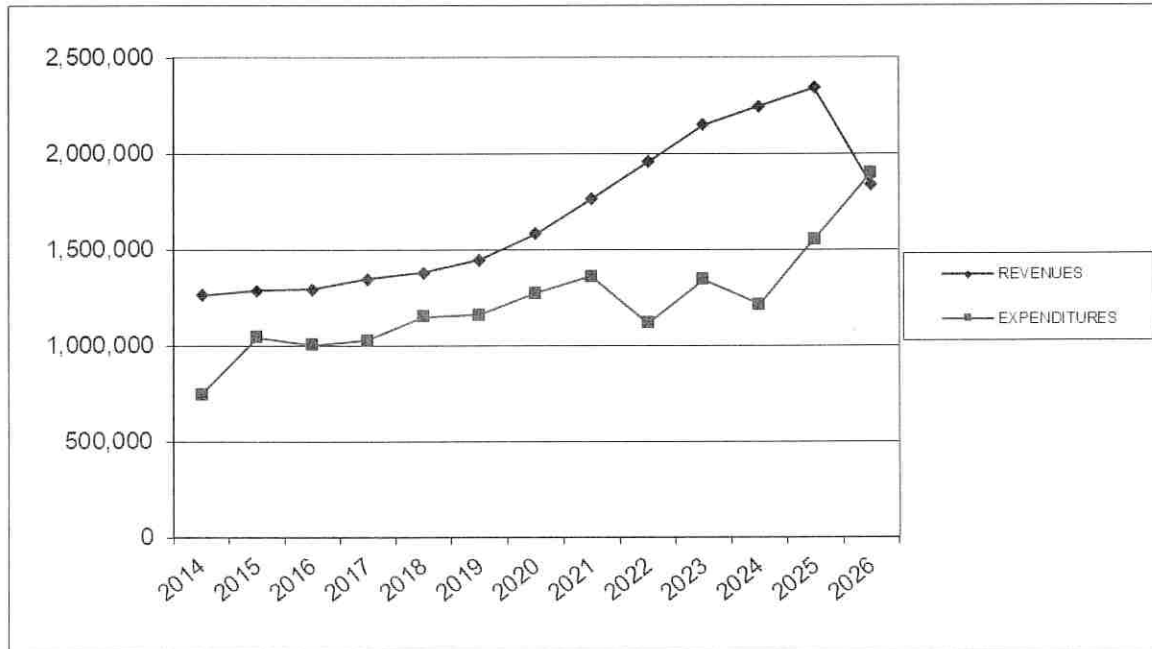
HYRUM CITY CORPORATION
2025-26
SEWER FUND (CONTINUED)

SEWER EXPENDITURES

CODE		2022	2023	2024	2025	2025	2025	2026	PERCENT
5200	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
110	Employee salaries & wages	325,729	457,662	346,203	452,600	186,915	372,253	403,000	-10.96%
115	Overtime	15,208	11,435	22,486	20,000	13,170	22,285	20,000	0.00%
116	On call pay	9,558	9,928	9,513	15,000	6,420	11,440	15,000	0.00%
120	Seasonal				2,000			2,000	
130	Employee benefits	190,778	214,928	162,709	228,700	90,425	178,661	189,000	-17.36%
210	Books, subs & memberships	100	586	517	2,000	285	932	1,000	-50.00%
220	Public notice	1,066			500			500	0.00%
230	Travel & training	4,445	3,451	6,801	20,000	2,937	8,060	15,000	-25.00%
240	Office supplies & expense	9,899	11,501	11,463	6,000	5,049	10,610	8,000	33.33%
250	Lab supplies	5,532	11,030	6,012	5,000	5,831	11,291	15,000	200.00%
251	Water Reuse				1,000			1,000	0.00%
252	Clothing and PPC			2,529	3,250	1,143	2,808	3,250	0.00%
254	Plant equip supplies & maint	184,718	143,411	64,504	250,000	32,828	103,756	250,000	0.00%
256	MBR cleaning chemicals	18,994	18,780	14,433	50,000	11,642	17,414	50,000	0.00%
257	Aluminum sulfate	20,163	65,179	92,575	110,000	42,704	98,804	120,000	9.09%
258	Polymer			4,261	17,000	4,261	12,784	16,000	-5.88%
260	Bldg & grnds supplies & maint	351	398	2,959	4,000	1,774	7,124	75,000	1775.00%
270	Utilities	212,979	266,225	331,273	340,000	161,520	324,515	340,000	0.00%
280	Telephone	2,602	3,017	2,842	4,500	2,355	4,806	5,000	11.11%
285	Internet service	6,364	5,353	5,156	6,000	2,723	5,977	6,000	0.00%
310	Professional services	44,254	51,618	65,693	250,000	65,852	246,231	250,000	0.00%
311	Pre treatment program				30,000				-100.00%
510	Insurance	15,622	24,396	20,865	26,200	26,765	26,765	26,200	0.00%
610	Miscellaneous	140	1,173	869	2,000		727	2,000	0.00%
700	Amortization of bond costs				2,500			2,500	0.00%
740	Equipment				110,000	33,500	33,500	70,000	-36.36%
750	New construction	299,096		111,286	1,200,000	24,250	751,074	200,000	-83.33%
752	Reuse Water Pump Station								
753	ARPA Funds	10,686	359,950	207,793					#DIV/0!
810	Debt service-principal bonds								
812	Debt service-wwtp upgrade principal bonds				44,300	22,042	44,277	45,100	1.81%
820	Debt service - interest bonds	5,229	(8)	(1,025)					
	Debt service - interest wwtp upgrade								
822		41,583	40,837	40,082	39,400	19,754	39,315	38,550	-2.16%
950	Addition to restricted FB								
	Total Sewer Expenditures	1,425,096	1,700,850	1,531,799	3,241,950	764,145	2,335,409	2,169,100	-33.09%
	Budgeted reserves	1,384,751	754,989	1,180,739	(461,450)	625,806	425,344	23,400	
	Totals	2,809,847	2,455,839	2,712,538	2,780,500	1,389,951	2,760,753	2,192,500	-21.15%

**HYRUM CITY CORPORATION
2025-26
SEWER FUND (CONTINUED)**

SEWER FUND



This chart depicts the relationship between sewer billings and operating expenses (less capital).

Revenue increases are due in part to rate hikes and growth. An increase in 2020 to \$45.00, \$46.00 in 2021, \$47.00 in 2022, \$48.00 in 2023, \$49.00 in 2024 and \$50.00 in 2025 to cover the costs associated with growth, operating costs, and bond repayment. Also Millville is in the works to bring their sewer to Hyrum. The dramatic decrease in 2026 is because the two funds being split between Treatment and Collections. No additional revenues have been added to 2025-26 budget for Millville.

Operating costs have increased primarily because of utility and chemical costs associated with the new larger sewer plant.

The Water Reuse project has decreased chemical cost but utilities have increased due to pumping the effluent and repayment of a bond. In 2016-17 \$311,626 was spent to pay off the Water Reuse bond. Also large quantities of plates have been purchased since 2015 driving expenditures up. Chemical cost spiked in 2020-21 due to a cleaning Chemical T-Floc that was used to help the plant run cleaner. Now the upgrades are done chemical cost will go back down. The main Sewer bond was paid off in 2021-22 \$704,000. The new Sewer Bond started in 2021-22. With the new bond repayments and an additional employee, expenditures will remain higher than past years. The Collection master plan and treatment masterplan also add to the expenditures.

SEWER FUND
INCOME & BUDGET STATEMENT
2025-26

Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Proposed Budget	Percent of Change
Operating revenues:							
Sewer service	1,957,011	2,148,507	2,245,634	2,400,000	2,340,452	1,837,500	-23.44%
Customer service & other	10,698	3,442	54,340	5,000	17,196	5,000	0.00%
Total operating revenues	1,967,709	2,151,949	2,299,974	2,405,000	2,357,648	1,842,500	-23.39%
Operating expenses:							
Salaries & benefits	541,273	693,953	540,911	718,300	584,639	629,000	-12.43%
Accrued benefits	19,882	(75,092)	(46,169)				
Material & supplies	461,681	517,901	539,313	814,250	597,590	890,750	9.40%
Collection system maintenance							#DIV/0!
Professional services	44,254	51,618	65,693	280,000	246,231	250,000	-10.71%
Insurance & miscellaneous	15,762	25,569	21,734	28,200	27,492	28,200	0.00%
Depreciation	352,685	531,702	523,342	555,000	531,702	555,000	0.00%
Total operating expenses	1,435,537	1,745,651	1,644,824	2,395,750	1,987,654	2,352,950	-1.79%
Non-operating revenues (expenses):							
New connection/extension fees							
Impact fees	828,696	174,588	166,611	150,000	128,802	150,000	0.00%
Interest earnings	13,442	129,302	245,953	225,500	274,303	200,000	-11.31%
Interest expense	(46,812)	(40,829)	(39,057)	(39,400)	(39,315)	(38,550)	-2.16%
Miscellaneous							
Total Non-operating revenues (expenses)	795,326	263,061	373,507	336,100	363,790	311,450	-7.33%
Income before operating transfers	1,327,498	669,359	1,028,657	345,350	733,784	(199,000)	-157.62%
Contributions							
Operating transfers in (out)							
Contributions - restricted FB							
Net income	1,327,498	669,359	1,028,657	345,350	733,784	(199,000)	-157.62%

SEWER UTILITY CHARGES**SERVICE RATES:**

	Current		
Residential	\$ 50.00	Residential 4 Unit	\$ 200.00
Residential with Lift Pump	\$ 54.00	Residential 6 Unit	\$ 300.00
Residential 2 Unit	\$ 100.00	Multiple Units (per month per unit)	\$ 50.00
Residential 3 Unit	\$ 150.00	Mackay Marine	\$ 592.21

Commercial

0-10,000	gallons	\$50.91	2,940,001-3,080,000	gallons	\$10,926.56
10,001-70,000	gallons	\$112.43	3,080,001-3,220,000	gallons	\$11,421.19
70,001-140,000	gallons	\$410.98	3,220,001-3,360,000	gallons	\$11,915.81
140,000-280,000	gallons	\$607.02	3,360,001-3,500,000	gallons	\$12,410.44
280,001-420,000	gallons	\$1,034.18	3,500,001-3,640,000	gallons	\$12,905.07
420,001-560,000	gallons	\$1,438.86	3,640,001-3,780,000	gallons	\$13,399.70
560,001-700,000	gallons	\$2,023.42	3,780,001-3,920,000	gallons	\$13,894.33
700,001-840,000	gallons	\$2,518.05	3,920,001-4,060,000	gallons	\$14,388.96
840,001-980,000	gallons	\$3,012.65	4,060,001-4,200,000	gallons	\$14,883.59
980,001-1,120,000	gallons	\$3,507.27	4,200,001-4,340,000	gallons	\$15,378.22
1,120,001-1,260,000	gallons	\$4,001.87	4,340,001-4,480,000	gallons	\$15,872.85
1,260,001-1,400,000	gallons	\$4,496.53	4,480,001-4,620,000	gallons	\$16,367.48
1,400,001-1,540,000	gallons	\$4,991.11	4,620,001-4,760,000	gallons	\$16,862.11
1,540,001-1,680,000	gallons	\$5,489.82	4,760,001-4,900,000	gallons	\$17,356.74
1,680,001-1,820,000	gallons	\$5,980.35	4,900,001-5,040,000	gallons	\$17,851.37
1,820,001-1,960,000	gallons	\$6,474.96	5,040,001-5,180,000	gallons	\$18,346.00
1,960,001-2,100,000	gallons	\$6,969.58	5,180,001-5,320,000	gallons	\$18,840.63
2,100,001-2,240,000	gallons	\$7,464.20	5,320,001-5,460,000	gallons	\$19,335.26
2,240,001-2,380,000	gallons	\$7,958.82	5,460,001-5,600,000	gallons	\$19,829.89
2,380,001-2,520,000	gallons	\$8,453.42	5,600,001-5,740,000	gallons	\$20,324.52
2,520,001-2,660,000	gallons	\$8,948.05	5,740,001-5,880,000	gallons	\$20,819.15
2,660,001-2,800,000	gallons	\$9,442.67	5,880,001-6,020,000	gallons	\$10,926.56
2,800,001-2,940,000	gallons	\$9,937.30			

Commercial Middle School	\$ 607.02
Commercial High School	\$ 1,308.06
Mackay Marine	\$ 592.21

Commercial Lincoln School	\$ 607.02
Assisted Living	\$ 812.50

Nonresidential User Surcharges

Parameter	Average	Concentration	Surcharge
BOD	200 mg/l		0.270
TSS	200 mg/l		0.270
Phosphorus	4 mg/l		1.0800

West SR 165**East SR 165****CONNECTION FEES:**

City-wide	n/a	n/a
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INSPECTION FEES:

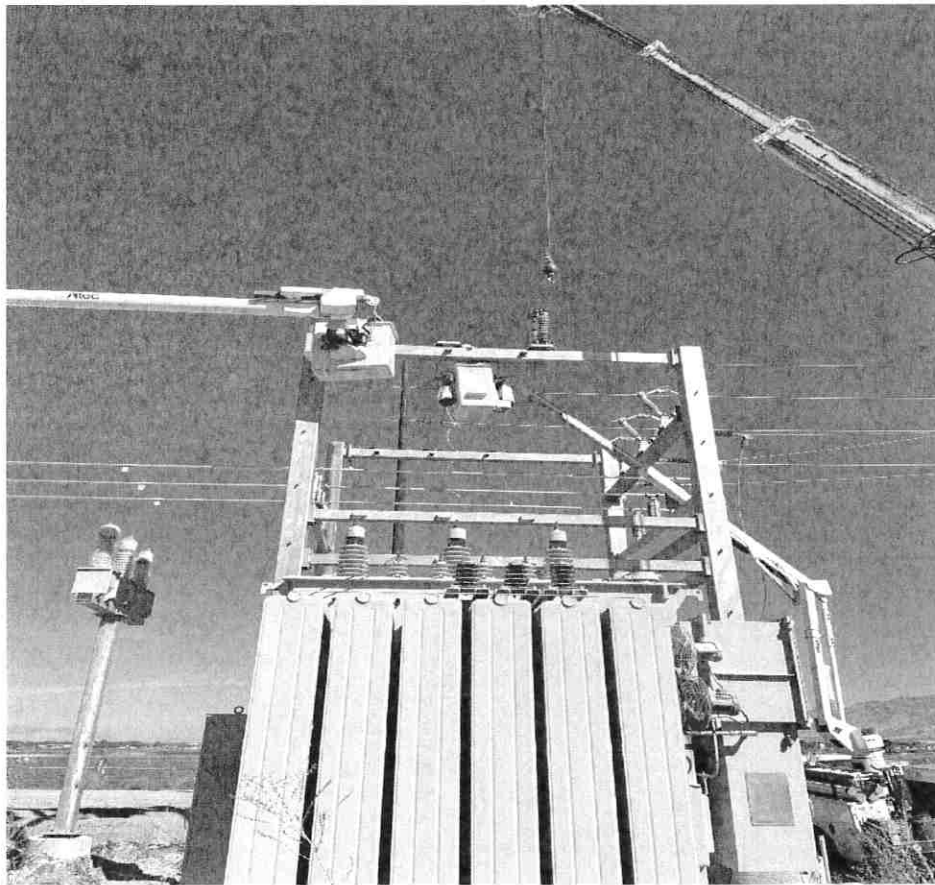
City-wide	\$50.00	\$50.00
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IMPACT FEES:

Residential, single family	\$2,358.42	\$2,358.42
Residential, multi-family per unit	\$2,358.42	\$2,358.42
Commercial/Industrial	Equivalent meter ratio x \$1,227.98 (both west and east)	

HYRUM CITY CORPORATION

**ELECTRIC UTILITY
FUND**



HYRUM CITY CORPORATION
2025-26
ELECTRIC FUND

Hyrum City's electric utility serves approximately 4,500 residential, commercial, and industrial customers. The utility buys most of its power from outside sources. Five of these sources are owned in part by the City through UAMPS: San Juan, Hunter II, IPP, Nebo Power Station, Pleasant Valley Wind Facility, Red Mesa, Sunny Side, Steal solar and the Horse Butte Wind Project. The remainder comes from generating plants on the Colorado River, Richmond/Cove Irrigation hydro, and Hyrum's own generating plant in Blacksmith Fork Canyon, which supplies less than one percent of the City's energy. A new gas generation plant was also completed during 2023-24. The City owns and maintains over 100 miles of distribution lines throughout the city.

Projects completed during 2024-25 include: Electrical work for the new subdivisions. Additionally, transmission lines are being built to West Point Dairy and the City completed a gas generation plant that is designed to alleviate peaking load.

METERED ENERGY SALES The City completed a rate study in 2022-23 and rates have been adjusted. Due to increasing energy costs nationwide, Hyrum City Council implemented PPAC or "Purchase Power Adjustment Charge". This is a surcharge that may be adjusted monthly depending on the wholesale electric rates. Hyrum city is taking

efforts to keep rates low, but due to the current energy market uncertainty, energy rates are unpredictable. Although in the current year energy prices have leveled off.

CONNECTION FEES: Connection fees have been implemented for new residential construction. Single family connections are \$750 in a major subdivision. Multi-family, commercial, certain other types of connections, extra poles and if the property requires a transformer are billed at the actual cost of construction. An Impact fees study is currently under way to evaluate impact fee structure.

MISCELLANEOUS: Miscellaneous revenues include customer service fees, reconnect fees, miscellaneous charges, and any credits from UAMPS. Work done in subdivisions has been split out over labor, equipment and materials.

INTEREST EARNINGS: Based on average reserves of \$5,142,905 at 4.9288 percent interest.

IMPACT FEES: Impact fees were approved and are charged on all new residential and commercial connections. The rates are Residential 0-200 Amp \$1,265; 201-400 Amp \$2,530. Commercial is also charged a different rate (see electric utility charges).

ELECTRIC REVENUES

CODE 53	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MONTH TOTAL	2025 EST TOTAL	2026 PROPOSED BUDGET	PERCENT OF CHANGE
3145	Energy sales and use tax			562,071	550,000	290,354	582,646	600,000	9.09%
3751	Metered energy sales	8,453,535	12,229,463	12,273,655	14,100,000	6,461,488	12,199,568	13,800,000	-2.13%
3752	Energy discounts	(50,914)	(71,068)	(84,206)	(105,000)	(102,762)	(159,924)	(160,000)	52.38%
3755	New connection fees	282,712	221,168	37,954	85,000	37,689	65,435	85,000	0.00%
3757	Sale of materials	250	300	56,487	500	61,645	65,058	16,000	3100.00%
3758	Miscellaneous revenues	1,051,682	210,859	218,337	255,000	1,107,019	1,547,477	255,000	0.00%
3759	Miscellaneous grants								
3761	Interest earnings	12,112	81,117	162,230	152,000	122,223	260,405	254,000	67.11%
3764	Labor				15,000	21,125	62,250	65,000	333.33%
3765	Equipment				15,000	10,210	37,407	40,000	166.67%
3766	Materials				15,000	70,884	214,185	215,000	1333.33%
3767	Impact fee - Distribution	238,640	170,046	123,525	101,200	67,797	114,367	101,200	0.00%
3855	Transfer from General Fund	1,500,000							
3860	Bond Proceeds								
	Total Electric Revenues	11,488,017	12,841,885	12,787,982	14,633,700	8,147,672	14,988,874	15,271,200	4.36%

HYRUM CITY CORPORATION
2025-26
ELECTRIC FUND (CONTINUED)

ELECTRIC EXPENDITURES

CODE		2022	2023	2024	2025	2025	2025	2026	PERCENT
5300	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salaries & wages	723,098	806,991	830,869	1,229,800	456,509	869,118	1,290,000	4.90%
115	Overtime	62,512	46,411	100,332	25,000	21,671	44,250	50,000	100.00%
116	Standby time	8,667	8,904	9,282	13,400	6,529	12,206	13,400	0.00%
120	Seasonal/Temporary Employee	1,750	4,025	5,087	20,000	3,815	5,087	20,000	0.00%
130	Employee benefits	367,940	390,322	402,882	576,400	204,936	401,602	597,900	3.73%
210	Books, subs & memberships				2,900	118	448	2,900	0.00%
220	Public notices				250	118	118	250	0.00%
230	Travel & training	18,876	12,567	11,223	20,000	8,791	13,306	20,000	0.00%
240	Office supplies & expense	10,129	8,784	6,815	10,000	5,105	10,253	10,000	0.00%
250	Equipment supplies & maint	194,512	106,615	142,067	125,000	30,518	100,455	125,000	0.00%
252	Clothing and PPC			7,921	9,000	8,324	8,944	9,000	0.00%
255	Generation & dist sys maint	490,856	625,024	561,871	925,000	90,615	655,327	800,000	-13.51%
256	Tree city/consumer education	150,921	63,686	69,359	105,000	67,956	96,020	100,000	-4.76%
257	Generation costs	44,674	777,837	1,088,410	830,000	107,877	633,694	830,000	0.00%
258	Christmas decorations	13,754			10,000	1,160	2,320	25,000	150.00%
259	Hydro plant maintenance	14,004	5,877	8,490	75,000	4,777	16,182	120,000	60.00%
260	Bldg & grnds supplies & maint	34,662	20,891	32,634	35,000	4,671	13,417	35,000	0.00%
270	Utilities	9,248	13,357	41,070	16,000	3,780	12,805	16,000	0.00%
280	Telephone	5,909	8,682	10,564	12,000	5,192	10,753	12,000	0.00%
285	Internet	747	1,165	2,470	2,500	780	1,770	2,500	0.00%
310	Professional services	74,120	80,300	48,402	65,000	38,078	64,147	65,000	0.00%
311	Hydro plant relicensing								
510	Insurance	19,360	29,756	26,160	32,800	33,557	33,557	34,000	3.66%
610	Miscellaneous supplies	13,409	11,581	8,395	10,000	6,226	12,669	10,000	0.00%
612	Loss on Closure of Power Plant			231,370					
620	Miscellaneous services	46,894	51,634	59,369	60,000	30,283	64,808	60,000	0.00%
621	Miscellaneous utility relief								
630	Power purchase	6,586,625	9,719,117	7,620,515	9,100,000	3,301,403	6,506,998	7,600,000	-16.48%
710	Land								
720	Buildings								
735	Canyon Park Improvements		572		3,500			3,500	0.00%
740	Equipment	180,789	137,754	80,939	160,000	1,712	154,059	260,000	62.50%
750	New Construction	(839,835)	907,598	1,428,109	680,000	68,526	743,678	2,047,800	201.15%
810	Debt Service - Principal Bonds				441,000	208,636	500,727	474,000	7.48%
812	Debt Service - Interest Bonds				587,000	273,108	592,325	623,300	6.18%
920	Contribution to General Fund								
921	Contributions - Capital Proj								
	Total Electric Expenditures	8,233,621	13,839,450	12,834,605	15,181,550	4,994,771	11,581,043	15,256,550	0.49%
	Budgeted reserves	3,254,396	(997,565)	(46,623)	(547,850)	3,152,901	3,407,831	14,650	
	Totals	11,488,017	12,841,885	12,787,982	14,633,700	8,147,672	14,988,874	15,271,200	4.36%

**HYRUM CITY CORPORATION
2025-26
ELECTRIC FUND (CONTINUED)**

PERSONNEL: The Electric Department is staffed by one new superintendent, Larry Coleman hired July 2024, four full time linemen, a part time warehousing purchasing agent, nine office personnel shared with other departments, a janitor shared with other departments, a journeymen meterman, an apprentice meterman, a city engineer, new hires include two new linemen, a building maintenance employee, an accountant, a Public Utility Director and a new receptionist.

OPERATION AND MAINTENANCE: Expenditures are based on 2025-26 projections.

DISTRIBUTION SYSTEM: 2025-26 expenses are for regular maintenance and new subdivisions.

TREE CITY/CONSUMER EDUCATION: This line item covers costs for trimming trees, planting new trees, the Arbor Day celebration, and other related costs associated with the Tree Committee whose members were appointed to facilitate Hyrum's designation as a Tree City.

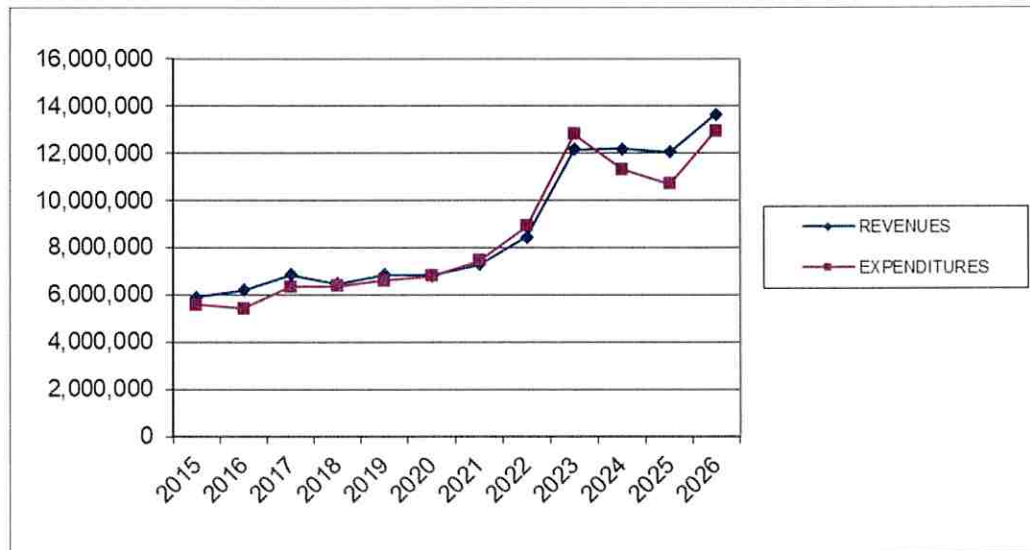
POWER PURCHASE: The annual power figure is based on an average monthly billing of \$633,333. As of March 2025, the average monthly billing is \$555,916.

CAPITAL: The 2025-26 capital requests for the electric department are: \$3,500 canyon park improvements; a new service truck \$115,000; a mini excavator \$90,000; a forklift for power generation plant; trade in of Rav 4 \$16,000 (\$35,000-\$16,000); 600 AMP underground circuit along 800 East \$207,000; 900 West upgrades \$190,800; West Pt. 46 KV line \$350,000; West Point substation building \$1,300,000. Included in the 257 account includes the new gas plant \$830,000 that will be used to produce power during peak loads.

CONTRIBUTIONS: A \$1,500,000 transfer was made in 2021-22 budget from the General Fund to the Electric Fund to help with upgrades to the system. No transfer is budgeted in 2025-26.



ELECTRIC FUND



This chart shows the relationship between electric billings and operating expenses including power purchase (less capital).

In spring of 2016 JBSs new plant became operational. Also West Pt. Dairy finished a major upgrade to their operations this should see additional metered energy sales. We anticipate revenue and power purchases to increase as they have in the past.

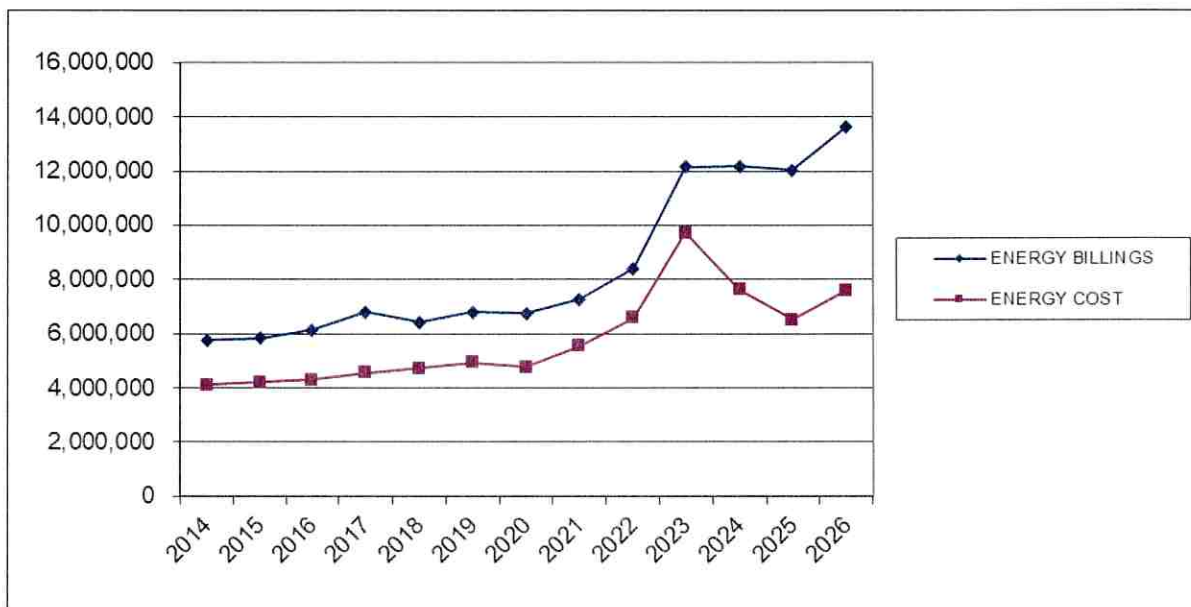
Although this chart does not include capital expenses, they are a big factor in the depletion of electric reserves.

The main reasons for the expenditures exceed revenues is because of increased inventory and inflation cost and long lead times, Hydroelectric upgrades, and increased power purchase costs. In 2023 power purchase prices spiked but have since leveled off. Power Rates were quickly raised as well to match this spike.

A lot has been done to increase the new meters/metering system also a lot of subdivisions electrical work and upgrades were done to the system. A natural gas plant was completed in 2023-24 this will help with high loads in the summer. Some of these revenues not shown on this graph include reimbursement from developers for electrical work and West Pt. Dairy contributing to the new transmission line. Bond payments for the gas generation plant began in 2024-25.

Transfer to the general fund also play a major factor in the depletion of the electric fund reserves. No transfers have been made since 2012. In budget year 2025-26 no transfer is budgeted. A transfer of \$1,500,000 from the General fund was given to the electric department to help the electric department in 2021-22.

ENERGY BILLINGS COMPARED WITH PURCHASES

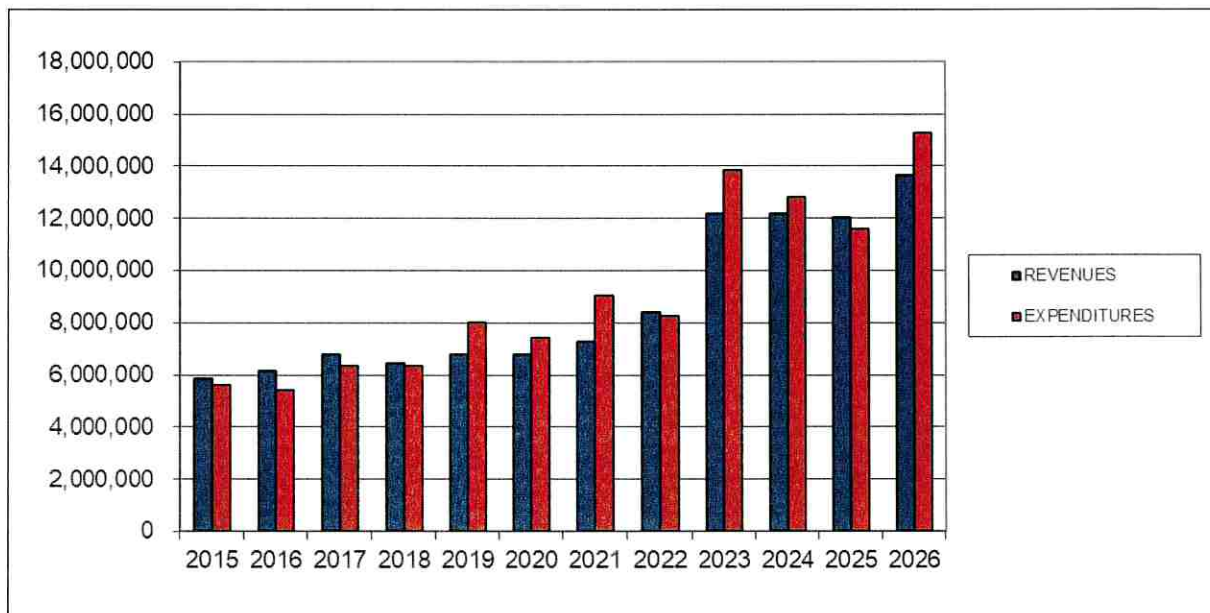


This chart depicts the margin between electric utility billings and power costs. Power costs have increased over the last year a rate increase was passed and a PPAC was also passed in 2022-23 budget year.

With the new gas generation plant, we are hoping to hedge against these large spikes that we had in energy cost in 2023.

JBS new plant was online in 2016. Also West Point Dairy finished their upgrade. Power purchases spiked in 2023. Power purchases have leveled off. We anticipate more in the way of energy cost in 2025-26 and more energy billed.

NET ELECTRIC BILLINGS COMPARED WITH TOTAL CASH OUTLAY



This chart shows the relationship of only electric billings (not total revenue) to total expenditures.

In the years since 2015 there have been six years when expenditures have exceeded billings. 2019, 2020, 2021, 2023, 2024 and budgeted 2026 these are due to inflation, high energy cost and many subdivisions being built, new substations and the West Pt. Dairy Line. Some of the cost will be paid for (not reflected in the graph) the

State of Utah, West Point Dairy the developers.

In the years revenue exceeded expenditures some reserves were built up to cover this imbalance. No transfer was made to the General Fund increasing the reserve. Also, no transfer was made from 2018-2026. In 2021-22 a transfer from the General fund of \$1,500,000 was made.

ELECTRIC FUND
INCOME & BUDGET STATEMENT
2025-26

Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Proposed Budget	Percent of Change
Operating revenues:							
Metered energy sales	8,453,535	12,229,463	12,229,463	14,100,000	12,199,568	13,800,000	-2.13%
Energy discounts	(50,914)	(71,068)	(84,206)	(105,000)	(159,924)	(160,000)	52.38%
Energy Sales and Use Tax			562,071	550,000	582,646	600,000	9.09%
Total operating revenues	8,402,621	12,158,395	12,707,328	14,545,000	12,622,290	14,240,000	-2.10%
Operating expenses:							
Salaries & benefits	1,163,967	1,256,653	1,348,452	1,864,600	1,332,263	1,971,300	5.72%
Accrued benefits	24,513	(12,731)	(36,894)				
Material & supplies	497,436	1,019,461	1,421,023	1,252,650	920,485	1,307,650	4.39%
Distribution system maintenance	490,856	625,024	561,871	925,000	655,327	800,000	-13.51%
Professional services	74,120	80,300	48,402	65,000	64,147	65,000	0.00%
Insurance & miscellaneous	79,663	92,971	325,294	543,800	611,761	578,000	6.29%
Power purchase	6,586,625	9,719,117	7,620,515	9,100,000	6,506,998	7,600,000	-16.48%
Depreciation	598,236	540,478	549,416	700,000	558,354	650,000	-7.14%
Total operating expenses	9,515,416	13,321,273	11,838,079	14,451,050	10,649,335	12,971,950	-10.24%
Non-operating revenues (expenses):							
New connection fees	282,712	221,168	37,954	130,000	379,277	405,000	211.54%
Impact fees	238,640	170,046	123,525	101,200	114,367	101,200	0.00%
Interest earnings	12,112	81,117	162,230	152,000	260,405	254,000	67.11%
Interest Expense				(587,000)	(592,325)	(623,300)	6.18%
Miscellaneous	1,051,932	210,859	218,337	255,000	1,547,477	255,000	0.00%
Total Non-operating revenues (expenses)	1,585,396	683,190	542,046	51,200	1,709,201	391,900	665.43%
Income before operating transfers	472,601	(479,688)	1,411,295	145,150	3,682,156	1,659,950	1043.61%
Operating transfers in (out)	1,500,000						
Contributions							
Net income	1,972,601	(479,688)	1,411,295	145,150	3,682,156	1,659,950	1043.61%

ELECTRIC UTILITY CHARGES**SERVICE RATES:**

Residential:	
Customer Charge	\$10.00
KWH's	
First 500	0.1155
Next 250	0.1450
All over 750	0.1640
PPAC \$ / kWh	0.0000
Residential: Renewable Energy	
Customer Charge	\$10.00
KWH's	
First 500	0.1383
Next 250	0.1748
All over 750	0.2012
PPAC \$ / kWh	0.0000
Solat Buy-Back Rate	0.04/kwh
Residential: Blacksmith Fork Canyon	
Customer Charge	\$15.00
KWH's	
First 500	0.1155
Next 250	0.1450
All over 750	0.1640
PPAC \$ / kWh	0.0000
*Small Commercial:	
Customer Charge	\$18.75
Demand on all kw's greater than 5	\$9.00
KWH's	
First 1,500	0.1250
All over 1,500	0.0810
PPAC \$ / kWh	0.0000
*Large Commercial: (over 35 kw)	
Customer Charge	\$37.50
Demand on all kw's greater than 5	\$9.00
First 1,500	0.0810
All over 1,500	0.0810
PPAC \$ / kWh	0.0000
*Industrial:	
Customer Charge (per connection)	\$250.00
Energy Charge per kWh	0.0232
Demand Charge (all kWh)	\$6.57
Percent Adder:	15%
Energy Adder: per kWh	0.011
Temporary Service:	
Customer Charge	\$30.00

* Power Factor Penalty \$6.75 $(.95-PF) \times (6.75) \times DMD$

ELECTRIC UTILITY CHARGES (CONTIUED)

CUSTOMER SERVICE DEPOSIT

Residential	\$200.00
Commercial/Industrial	\$500.00

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

During business hours (Monday - Friday 8:00 a.m. to 5:00 p.m.)	
Requested service disconnect/reconnect	\$25.00
Per disconnect/reconnect (non-payment)	\$50.00
Additional amount after business hours	\$50.00

CONNECTION FEES:

Residential, single family (major subdivision)- overhead/underground	\$750.00
Redidential, single family (min-subs, undeveloped)- overhead/underground	actual cost
Overhead - each new pole required	actual cost
Requiring a transformer	actual cost
Residential, mobile home, multi-family per unit	actual cost
Canyon	actual cost
Commercial/industrial- single and three phase	actual cost
Temp panel connect/disconnect fee	\$75.00

IMPACT FEE:

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

Disconnection/Reconnect Fee- Customer Requested

Blacksmith Fork	
Requested service disconnect or reconnect	\$50.00
Per disconnect and reconnect (non-payment)	\$100.00
After hours service fee	\$75.00
Residential, Small Commercial, Large	
Commercial, Industrial	
Requested service disconnect or reconnect	\$25.00
Per disconnect and reconnect (non-payment)	\$50.00
After hours service fee	\$50.00

Resolution 23-19
Updated 9/06/2023

HYRUM CITY CORPORATION

IRRIGATION FUND



HYRUM CITY CORPORATION
2025-26
IRRIGATION FUND

Hyrum City's pressurized irrigation system provides secondary water to over 2,500 homes and properties within the City.

The main goal of the Irrigation Department is to utilize the existing water supply in the best way possible to conserve water and yet provide the citizens of Hyrum with an adequate supply. During 2020-21 the irrigation pond was expanded, and upgrades were made to the pond to provide additional water for irrigation. Completed during 2024-25 include continuing work on VFD drives and meter SCADA, 900 West 16" line upgrade and the 50 year water study. The Irrigation department was approved for a grant of 5 Million dollars for metering the secondary water systems. Additionally, ARPA funds are also being used to help with these conservation efforts. With the exemption of secondary water metering other conservation efforts are being looked at.

IRRIGATION BILLINGS: Rates were increased in 2015. Rates need to be increased to make the irrigation fund viable.

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

INTEREST EARNINGS: Interest is based on reserves of \$990,667 at 4.9288 percent interest.

IMPACT FEES: All impact fees are now included in the buy-in portion and can be used to support any irrigation fund expenditure. In 2011-12 impact fees changed to a standard rate throughout the city of \$794 for a single-family home. 60 homes are budgeted for 2025-26.

IRRIGATION REVENUE

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MONTH TOTAL	2025 EST TOTAL	2026 PROPOSED BUDGET	PERCENT OF CHANGE
3340	State - Federal Grants				866,300				-100.00%
3771	Irrigation service	337,878	352,790	361,922	370,000	185,493	371,194	380,000	2.70%
3775	New connection fees	(794)		1,294	1,000			1,000	0.00%
3776	Inspection fees								
3779	Misc. Revenue	78,048	6,808	28,674	6,000	2,888	75,775	6,000	0.00%
3781	Interest earnings	3,173	26,492	34,795	38,000	23,817	46,937	49,000	28.95%
3785	Impact fee - buy-in	82,576	44,464	54,786	47,700	29,378	45,258	47,700	0.00%
3830	Transfer from General Fund			510,032					
Total Irrigation Revenues		500,881	430,554	991,503	1,329,000	241,576	539,164	483,700	-63.60%

PERSONNEL: Now includes eight full time employees; two at (15%); four at (25%); one at (5%); and one at (3%). This included the new water/irrigation supervisor.

OPERATION AND MAINTENANCE: The 2025-26 budget is based on 2024-25 projected expenditures.

CAPITAL: Includes new VFD drives and meter SCADA \$100,000; 900 West 16" line \$25,000; 50 year water study \$50,000; and a new irrigation pump station \$2,000,000.

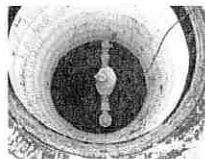
HYRUM CITY CORPORATION
2025-26
IRRIGATION FUND (CONTINUED)

IRRIGATION SHARES: Hyrum City owns the following water shares:

Porcupine Reservoir Company	1,431.00
Hyrum Irrigation Company	974.00
Porcupine Highline Canal Company	767.00
Hyrum Blacksmith Fork Irrigation Company	72.75
Miscellaneous Other	<u>57.00</u>
Total	3,301.75

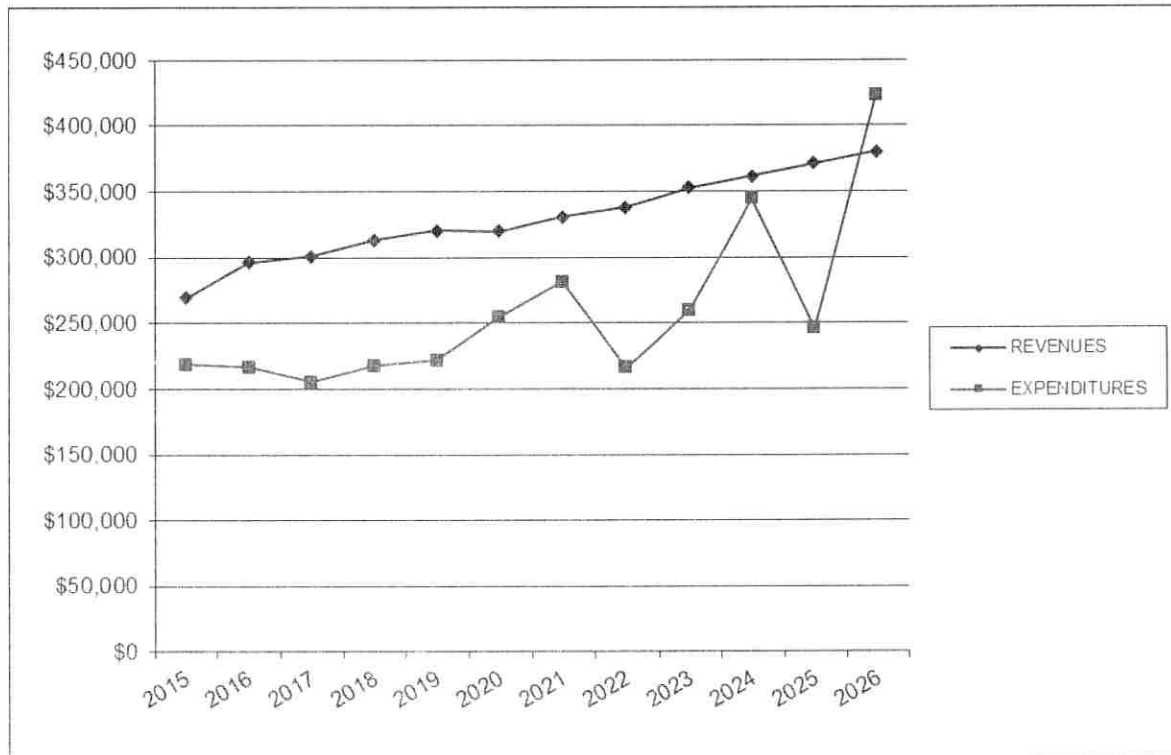
IRRIGATION EXPENDITURES

CODE		2022	2023	2024	2025	2025	2025	PERCENT
5400	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	OF
						TOTAL	TOTAL	CHANGE
110	Employee salaries & wages	39,284	44,145	45,188	98,900	29,296	57,424	19.92%
115	Overtime	2,230	1,823	7,105	2,000	2,912	5,824	0.00%
130	Employee benefits	21,754	21,630	23,541	53,800	14,872	21,469	3.53%
220	Public Notice				500		500	0.00%
240	Office supplies & expense	7,205	6,296	5,567	7,000	1,957	3,767	0.00%
250	Equipment supplies & maint	16	47	4,800	10,000		3,542	0.00%
255	Distribution system maint	23,569	40,042	149,106	30,000	8,210	32,005	0.00%
260	Bldg & grnds supplies & maint	944	1,700	1,009	1,000		845	0.00%
270	Utilities	38,849	44,000	959	85,000	514	1,009	0.00%
280	Telephone	110	288	428	450	245	489	0.00%
310	Professional services	8,452	7,108	15,154	10,000	15,276	17,926	0.00%
510	Insurance	2,951	8,164	4,197	5,300	5,384	5,384	1.89%
540	Irrigation assessments	70,743	84,810	87,519	88,000	84,755	96,471	10.23%
610	Miscellaneous supplies							
710	Land & stock							
740	Equipment	50,000		35,819	14,000		12,397	-100.00%
750	New construction	795	72,477	350,310	1,385,000	6,402	93,915	57.04%
	Total Irrigation Expenditures	266,902	332,530	730,702	1,790,950	169,823	352,467	45.04%
	Budgeted reserves	233,979	98,024	260,801	(461,950)	71,753	186,697	(2,113,950)
	Totals	500,881	430,554	991,503	1,329,000	241,576	539,164	-63.60%



HYRUM CITY CORPORATION
2025-26
IRRIGATION FUND (CONTINUED)

IRRIGATION FUND



This chart depicts the relationship of irrigation billings to operating expenses less capital. In 2015 rates were increased. The spikes in billings is due to pumping being required and additional charges being assessed on customer's bills.

2015 had additional employees charged against the fund. The 2024-25 proposed budget has two additional employees charged to this fund. With operating expenditures exceeding irrigation billings

rates need to be adjusted. The irrigation department cant even cover the operational cost let alone improving the system with new capital projects.

Expenses each year reflect costs associated with maintenance of the pumping system, irrigation lines, increased annual assessment fees and utility costs. Revenues have increased due to growth but with growth comes additional expenditures.



IRRIGATION FUND
INCOME AND BUDGET STATEMENT
2025-26

Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Proposed Budget	Percent of Change
Operating revenues:							
Monthly user fees	337,878	352,790	361,922	370,000	371,194	380,000	2.70%
Customer service & other							
Total operating revenues	337,878	352,790	361,922	370,000	371,194	380,000	2.70%
Operating expenses:							
Salaries & benefits	63,268	67,598	75,834	154,700	84,717	176,300	13.96%
Accrued benefits	4,338	(2,116)	757				
Material & supplies	47,124	52,331	12,763	103,950	9,652	103,950	0.00%
Distribution system maintenance	23,569	40,042	149,106	30,000	32,005	30,000	0.00%
Professional services	8,452	7,108	15,154	10,000	17,926	10,000	0.00%
Insurance & miscellaneous	2,951	8,164	4,197	5,300	5,384	5,400	1.89%
Irrigation assessments	70,743	84,810	87,519	88,000	96,471	97,000	10.23%
Depreciation	125,306	129,588	159,573	135,000	189,558	190,000	40.74%
Total operating expenses	345,751	387,525	504,903	526,950	435,713	612,650	16.26%
Non-operating revenues (expenses):							
New connection fees			1,294	1,000		1,000	0.00%
Impact fees	82,576	44,464	54,786	47,700	46,937	49,000	2.73%
Interest earnings	3,173	26,492	34,795	38,000	46,937	49,000	28.95%
Miscellaneous	78,048	6,808	538,706	6,000	75,775	6,000	0.00%
Total Non-operating revenues (expenses)	163,797	77,764	629,581	92,700	169,649	105,000	13.27%
Income before operating transfers	155,924	43,029	486,600	(64,250)	105,130	(127,650)	98.68%
Operating transfers in (out)							
Contributions, restricted FB							
Net income	155,924	43,029	486,600	(64,250)	105,130	(127,650)	98.68%

PRESSURIZED IRRIGATION UTILITY CHARGES

SERVICE RATES:

Monthly user rate based on lot size:

0.00	to	.50 acres	\$11.10
0.51	to	1.00 acres	\$13.58
1.01	to	1.25 acres	\$14.83
1.26	to	2.49 acres	\$18.06
2.50	to	3.74 acres	\$24.04
3.75	to	4.99 acres	\$30.60
5.00	to	9.99 acres	\$38.66
10.00	to	14.99 acres	\$56.25
15.00	to	19.99 acres	\$79.94
20.00	acres and above		\$107.96
	Mountain Crest High		\$540.00
	Elk Mountain Irrigation		\$175.09

CONNECTION FEES:

Property owner responsible for connection

IMPACT FEES WITH WATER:

Residential, single family	\$794.00
Residential, multi-family per unit	\$248.00
Commercial/Industrial, per acre	\$675.00

IMPACT FEES WITHOUT WATER:

Residential, single family	\$4,366.00
Residential, multi-family per unit	\$1,396.00
Commercial/Industrial per acre	\$3,567.00

HYRUM CITY CORPORATION

**STORM WATER
FUND**



HYRUM CITY CORPORATION
2025-26
STORM WATER FUND

Hyrum City's storm water fund has been implemented to comply with Federal and State mandates to provide for water run-off from storms, excess ground water, and other unplanned occurrences.

The Fund was set up in 2005-06 and a budget approved, however storm water fees were not charged on utility bills until May 2006. Record-keeping and reporting requirements increase every time a meeting is held with State representatives. Inspections of new construction will also be the responsibility of City representatives. In 2009-10 a State Storm Water audit was completed. Due to the audit and new regulations, increased funding is required.

During 2024-2025 many efforts were made to inform the public about storm water requirements.

STORMWATER FEES: Residential storm water fees were raised January 2025 to \$8.00 per month for each property, it was previously \$7.50. Commercial fees add an additional charge based on the amount of impervious surface on each property. An additional connection fee was implemented in 2017 requiring new homes pay \$150 for lots that require Storm Water inspections.

INTEREST EARNINGS: Interest is based on reserves of \$1,181,960 at 4.9288 percent interest.

STORM WATER REVENUES

CODE		2022	2023	2024	2025	2025	2025	2026	PERCENT
55	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
3740	Storm water inspection fee	24,750	12,900	13,500	15,000	5,550	11,250	15,000	0.00%
3779	Miscellaneous	30,000	328						
3781	Storm water fees	282,137	318,922	354,952	375,000	187,218	385,930	380,000	1.33%
3791	Interest earnings	2,558	24,539	49,834	50,500	28,413	51,809	58,000	14.85%
Total Storm Water Revenues		339,445	356,689	418,286	440,500	221,181	448,989	453,000	2.84%

OPERATION AND MAINTENANCE: 2025-26 budgets continue to be at an elevated level due to increased compliance to storm water laws. Four full time employees are charged to this fund; one at (2%); two at (5%); and one at (10%). \$30,000 is budgeted for a storm water inspector form JUB and is included on the 310 line.

CAPITAL: During 2024-25 include South Cache pond/trail landscaping and 900 West storm drain began construction. 2025-26 capital request include a Jetter trailer \$130,000; a master plan \$100,000; Canyon Estate Swells \$300,000; main street drainage \$50,000; 900 West \$150,000; shop swell \$200,000.



HYRUM CITY CORPORATION
2025-26
STORM WATER FUND (CONTINUED)

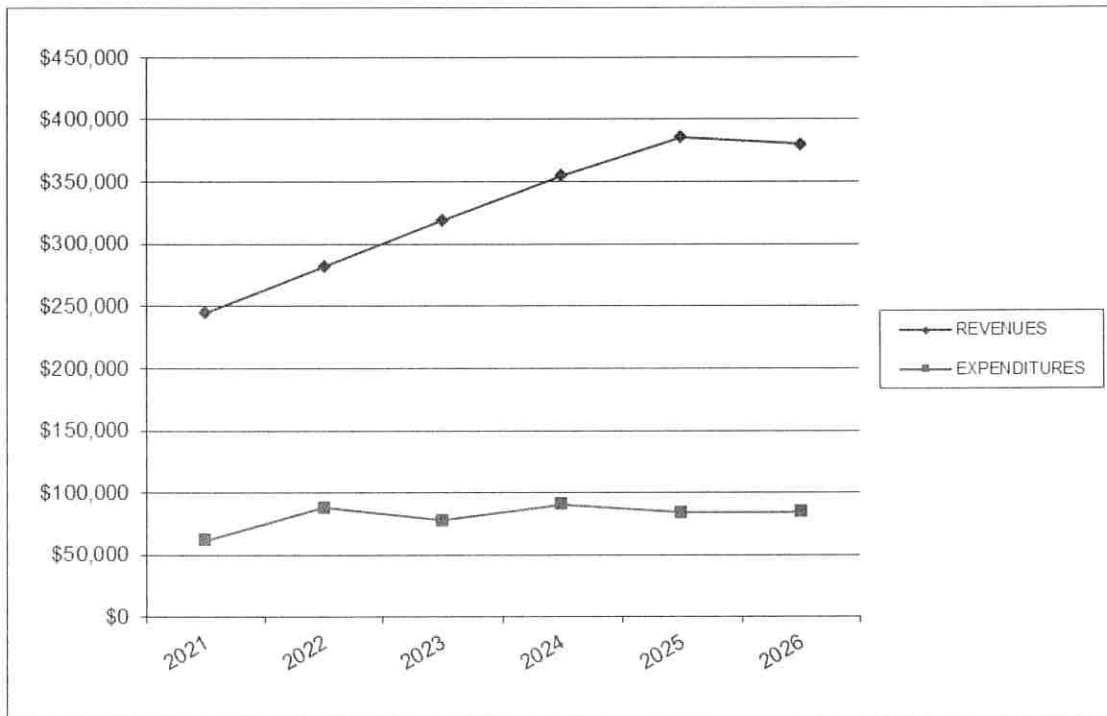
STORM WATER EXPENDITURES

CODE		2022	2023	2024	2025	2025	2025	2026	PERCENT
5500	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salaries & wages	18,236	19,633	21,727	20,500	9,952	19,367	20,500	0.00%
115	Overtime	334	1,149	2,274	1,000	773	1,780	1,000	0.00%
130	Employee benefits	8,752	9,267	10,073	10,100	4,498	8,757	10,100	0.00%
220	Public notices		162		500			500	0.00%
230	Travel & training	674	470	300	1,000	480	480	1,000	0.00%
250	Equipment supplies & maint	1,661			2,500			2,500	0.00%
255	Collection system maint	32,219	19,713	22,801	15,000	5,405	10,661	15,000	0.00%
280	Telephone	55	153	225	225	108	216	225	0.00%
310	Professional services	25,592	18,052	32,681	30,000	19,290	38,173	30,000	0.00%
450	Flood Control		4,807		3,000		4,106	3,000	0.00%
510	Insurance	353	4,565	501	650	643	643	650	0.00%
710	Land								
730	Grounds improvements								
740	Equipment	50,000						130,000	
750	New construction		62,786	93,746	700,000	8,701	596,739	800,000	14.29%
Total Storm Water Expenditure		137,876	140,757	184,328	784,475	49,850	680,922	1,014,475	29.32%
Budgeted reserves		201,569	215,932	233,958	(343,975)	171,331	(231,933)	(561,475)	
Totals		339,445	356,689	418,286	440,500	221,181	448,989	453,000	2.84%



**HYRUM CITY CORPORATION
2025-26
STORM WATER FUND (CONTINUED)**

STROM WATER



This chart depicts the relationship of storm water billings to operating expenses less capital.

Rates increase every year while operational expenditures stay consistent. Capital is not included in this graph but is a big expense in updating the overall system.

STORM WATER FUND
INCOME & BUDGET STATEMENT
2025-26

Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Proposed Budget	Percent of Change
Operating revenues:							
Storm water fee	282,137	318,922	354,952	375,000	385,930	380,000	1.33%
Customer service & other							
Total operating revenues	282,137	318,922	354,952	375,000	385,930	380,000	1.33%
Operating expenses:							
Salaries & benefits	27,322	30,049	34,074	31,600	29,904	31,600	0.00%
Accrued benefits	(2,226)	1,544	228				
Material & supplies	2,390	5,592	525	7,225	4,802	7,225	0.00%
Collection system maintenance	32,219	19,713	22,801	15,000	10,661	15,000	0.00%
Professional services	25,592	18,052	32,681	30,000	38,173	30,000	0.00%
Insurance & miscellaneous	353	9,372	501	3,650	4,749	3,650	0.00%
Depreciation	51,526	56,372	59,358	63,000	62,344	66,000	4.76%
Total operating expenses	137,176	140,694	150,168	150,475	150,633	153,475	1.99%
Non-operating revenues (expenses):							
New connection/inspection fees	24,750	12,900	13,500	15,000	11,250	15,000	0.00%
Impact fees							
Interest earnings	2,558	24,539	49,834	50,500	51,809	58,000	14.85%
Interest expense							
Miscellaneous	30,000	328					
Total Non-operating revenues (expenses)	57,308	37,767	63,334	65,500	63,059	73,000	11.45%
Income before operating transfers	202,269	215,995	268,118	290,025	298,356	299,525	3.28%
Contributions							
Operating transfers in (out)							
Contributions - restricted FB							
Net income	202,269	215,995	268,118	290,025	298,356	299,525	3.28%

STORM WATER UTILITY CHARGES

SERVICE RATES:

Residential	\$8.00 per month
Commercial	\$8.00 per month + \$2.11 per ERU

ERU (Equivalent Residential Unit) = 2,700 square feet

INSPECTION FEES:

Lots requiring Storm Water inspection	\$150.00
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HYRUM CITY CORPORATION

**WASTEWATER
COLLECTIONS FUND**



The mechanical plant became operational January 1, 2005 and it processes up to two million gallons per day. The plant functions with technology called membrane bio-reactor (MBR). The effluent waters meet or exceed water quality standards established by State and Federal requirements and is now pumped into the pressurized irrigation system during the irrigating months.

SEWER LINE EXTENSIONS: The cost of extending sewer lines to individual homes is the responsibility of the homeowner. If the property is located within 300 feet of an

Because of the depth of most sewer lines and government regulations requiring specialized trenching equipment, the City now requires that qualified contractors hired by builders or those requesting the connection make all sewer connections. City personnel inspect all connections made to the municipal system.

INTEREST EARNINGS: Interest revenue is based on maintaining an average reserve balance of \$5,249,934 at 4.9288 percent. The City earns interest on its reserve funds. 25% goes to Collections

IMPACT FEES: Impact fees are divided into two accounts: treatment and collection. These other two impact fees are used to recoup cost on projects previously completed. The southeast sewer impact fee and the buy in fee were done away with in 2012, when the impact distribution was changed. Treatment and Collection will be split out according to their respective funds in 2025-26.

SEWER REVENUES

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MONTH TOTAL	2025 EST TOTAL	2026 PROPOSED BUDGET	PERCENT OF CHANGE
3340	Grants								
3718	Sale of Material								
3731	Sewer service							612,500	#DIV/0!
3736	Sewer line extension fees								
3740	Customer service fees							5,000	#DIV/0!
3741	Interest earnings							50,000	#DIV/0!
3742	Rent from non-op property							17,400	#DIV/0!
3743	Bond/loan funds								
3744	Miscellaneous revenues							5,000	#DIV/0!
3745	Impact fee - buy-in								
3747	Impact fee - collection							34,900	#DIV/0!
3830	Transfer from General Fund								
Total Sewer Revenues		0	0	0	0	0	0	724,800	#DIV/0!

HYRUM CITY CORPORATION
2025-26
SEWER FUND COLLECTIONS (CONTINUED)

PERSONNEL: The Sewer Department is staffed by four full time employees at the WWTP, Including Angela Pritchett the new Wastewater Superintendent hired July 2022, 15% one at 5% one at 30%, and a replacement at 5%, the City Recorder at 5%, City Engineer 10%, the Mayor at 5%, five office staff, the Utility Billing Clerk at 5% the City Treasurer at 5%. New employees include a building maintenance employee at 10% and an accountant at 5% and a Public Utilities Director 12.5%.

OPERATION AND MAINTENANCE: Costs includes cleaning and maintaining sewer lines. Travel and training continue to reflect expenses for maintaining certification and also training of other city personnel to meet safety requirements for the state.

CAPITAL: 2025-26 capital request include a lift station backup pump \$68,000 and a Cummins transfer switch \$7,000.

SEWER EXPENDITURES

CODE		2022	2023	2024	2025	2025	2025	PERCENT
5200	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	OF
						TOTAL	TOTAL	CHANGE
110	Employee salaries & wages						136,500	#DIV/0!
115	Overtime						5,000	#DIV/0!
116	On call pay						3,750	#DIV/0!
130	Employee benefits						62,893	#DIV/0!
210	Books, subs & memberships							#DIV/0!
220	Public notice						500	#DIV/0!
230	Travel & training						2,000	#DIV/0!
240	Office supplies & expense						500	#DIV/0!
255	Collection system maint.						80,000	#REF!
260	Bldg & grms supplies & maint							#REF!
270	Utilities						5,000	#REF!
280	Telephone							#DIV/0!
285	Internet service							#DIV/0!
310	Professional services						150,000	#DIV/0!
311	Pre-treatment program						30,000	#DIV/0!
510	Insurance						26,200	#DIV/0!
610	Miscellaneous						2,000	#DIV/0!
700	Amortization of bond costs							#DIV/0!
740	Equipment							#DIV/0!
750	New construction						75,000	#DIV/0!
752	Reuse Water Pump Station							#DIV/0!
Total Sewer Expenditures		0	0	0	0	0	0	579,343
Budgeted reserves		0	0	0	0	0	0	145,458
Totals		0	0	0	0	0	0	724,800

HYRUM CITY CORPORATION

**PERSONNEL
AND
INSURANCE**



EMPLOYEE BENEFIT COST SUMMARY 2025-26

2024-25 (estimate)		3,674,949		2025-26		4,151,020
2024-25 (estimate)				2025-26		
FICA		280,767		FICA		317,139
Retirement		475,034		Retirement		536,572
Health & life insurance		666,682		Health & life insurance		753,047
Workman's comp		26,567		Workman's comp		30,009
Disability		13,575		Disability		15,334
Total benefits (estimate)		1,462,625		Total benefits (estimate)		1,652,101
Total 2024-25 payroll & benefits (estimate)		5,137,574		Total 2025-26 payroll & benefits (estimate)		5,803,121

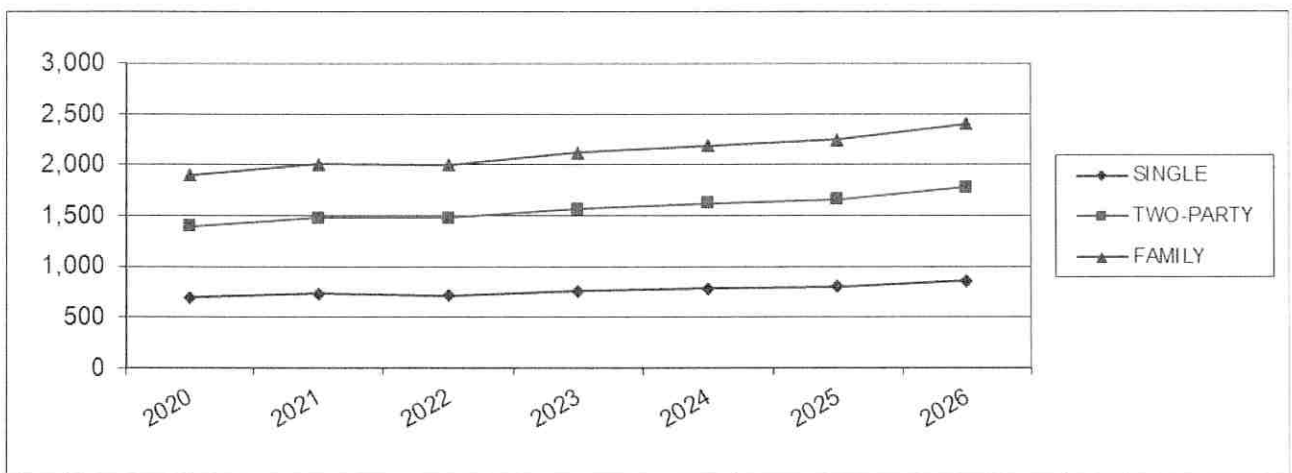
PERSONNEL: This adds an estimated \$476,071 in salaries and an estimated \$189,476 in benefits. Salaries and benefits make up about 17% of the 2025-26 total budgets an increase from last year of 2% over last year 2024-25 was 14%.

BENEFITS: Only full-time employees are covered by medical and dental insurance and if they opt out of insurance, the City will contribute seventy five percent of the benefit to a 401-k account at the State Retirement Office.

INSURANCE PREMIUM COMPARISON

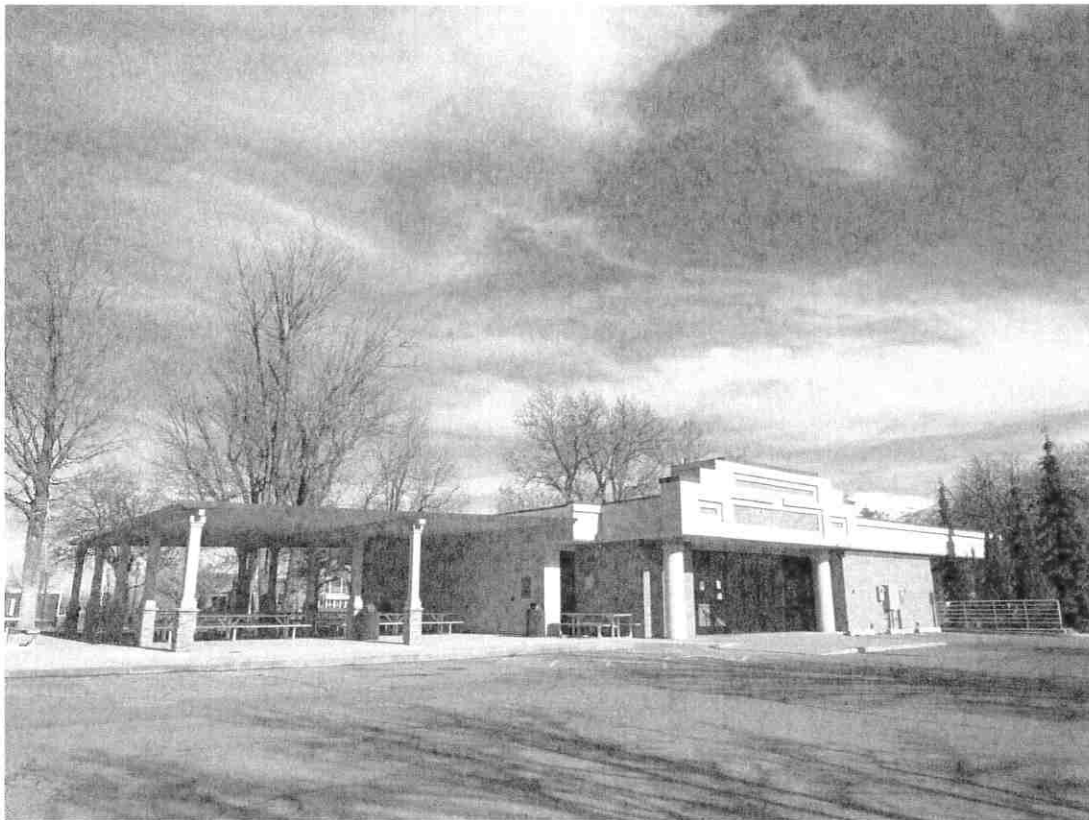
This chart tracks the history of monthly health and dental insurance premiums over the last 6 years. This chart displays the increases through the 2025-26 fiscal

year. PEHP anticipated 7% increase in health rates and a 2.2% increase in dental rates in 2025-26 budget year.



HYRUM CITY CORPORATION

FEE SCHEDULES



New Fees/Deposits 2025

	Resident		Non-Resident		Deposit
	Rental Fee- Whole Day	Rental Fee- Half Day	Rental Fee- Whole Day	Rental Fee – Half Day	
Civic Center Hourly Function – Piano (Tues/Wed)	\$25.00 Per hour		\$50.00 Per hour		Res - \$50 Non-Res- \$300
Civic Center Limit 75	\$150.00	\$100.00	\$350.00	\$200.00	Res - \$500 Non-Res- \$1,000
Civic Center 250 Limit	\$250.00	\$150.00	\$450.00	\$250.00	Res & Non-Res - \$1,000
Public MTG, Golden Ann. 250	\$50.00				\$300.00
Civic Center Admission Charged	\$500.00	\$250.00	\$1,000.00	\$500.00	Res - \$500 Non-Res- \$1,000
Elite Hall Hourly Function (Private or Public Dance) NO sports	\$25.00 Per hour		\$40.00 Per hour		Res - \$200 Non-Res- \$300
Elite Hall Private Function Limit 75	\$150.00	\$100.00	\$350.00	\$200.00	Res - \$1,000 Non-Res- \$2,000
Elite Hall Limit 500	\$850.00	\$1,650.00	\$2,450.00	\$1,250.00	Res - \$1,500 Non-Res- \$3,000
Elite Hall City Sponsored \$1/person (USU Swing)	\$100.00	Building Fee \$50			\$1,000.00
Elite Hall City Sponsored \$1/person (Ducky Shin Crackers/MC)	\$250.00				\$1,000.00
Canyon Lodge	1/2 Day \$75 Full Day \$125	\$200.00	Half Day \$175 Full Day \$325	\$400.00	
After Hour Key Pickup	\$35.00		\$35.00		

	PARKS				
	½ Day	Full-day	½ Day	Full-day	
AJ Park	\$25.00	\$50.00	\$50.00	\$100.00	
Black Smith Fork Park	\$25.00	\$50.00	\$50.00	\$100.00	
City Square	\$25.00	\$50.00	\$50.00	\$100.00	
Salt Hollow Park	\$25.00	\$50.00	\$50.00	\$100.00	

Blacksmith Fork Park Amphitheater	Res Whole Day Rent - \$50	Res Half Day Rent - \$25	Non-Res Whole Day Rent - \$100 Non-Res Half Day Rent - \$50		Res Deposit - \$50 Non-Res Deposit - \$100
Blacksmith Fork Skate Park	Rental Fee	Deposit	Lights		
	\$100.00	\$300.00	\$35.00		
Rodeo Grounds	\$350 Per Day \$40 Per Hour	\$300.00 Deposit Per Day \$100 Deposit Per Hour	Lights \$100 Per Day \$35.00 Per Hour		
	Per Space/Per night	Entire Camp Site Per Night	Per Space/Per night	Entire Camp Site Per Night	
CCC Camp	\$10.00	\$150.00	\$20.00	\$300.00	
Canyon Campground	\$25.00	\$300.00	\$50.00	\$600.00	
	Per Space/Per night	Per Space In Group Site Per Night	Per Space/Per night	Per Space In Group Site Per Night	
Left Hand Campground	\$10.00	\$10.00	\$20.00	\$20.00	

MAKING SUMMER PLANS?

The following is a list of properties owned by Hyrum City. Reservations can be made online through our website at www.hyrumcity.gov. You can call us at 435-245-6033 with any questions regarding rentals.

A.J. Park – Located eight miles east of the mouth of Blacksmith Fork Canyon on the north side of Highway 101. A pavilion with 16 tables that can seat approximately 120 people, fire pit and sand volleyball pit can be reserved. Restrooms are available. Fees per day are: Residents - \$25 for a half day and \$50 for a whole day. Non Residents - \$50 for a half day and \$100 for a whole day. **Rental Times- Half Day: 7:30 AM-3:00 PM or 3:30 PM-9:00 PM Whole Day: 7:30 AM-9:00 PM**

Blacksmith Amphitheater – Located in the southern central part of the Blacksmith Fork Park. The venue is available for reservations. The rental fees are: Residents – \$25 for a half day and \$50 for a whole day with a \$50 deposit. Non Resident - \$50 for a half day and \$100 for a whole day with a \$100 deposit. **Amphitheater Rental Times- Half Day: 7:00 AM-3:00 PM or 3:00 PM-10:00 PM. Whole Day: 7:00 AM-10:00 PM**

Blacksmith Park –. The Blacksmith Park property is located at approximately 1300 East 200 South. This park includes 3.25 miles of trails, two playgrounds, over 11.5 acres of turf grass over 330 trees, two pavilions, three restrooms, lighted baseball field and stand, one acre leash free dog park, tennis court, basketball court, volleyball, disc (frisbee) golf, horseshoe pits, a one-half mile bike lane, and skatepark. The pavilion can be rented and fees per day are: Residents - \$25 for a half day and \$50 for a whole day. Non Residents - \$50 for a half day and \$100 for a whole day. **Pavilion Rental Times- Half Day: 7:30 AM-3:00 PM or 3:00 PM-10 PM Whole Day: 7:30 AM-10 PM**

Blacksmith Fork Skate Park - Located between Hyrum Blvd and 300 S between Hammer Road and 1380 East. One of the biggest skate parks in Utah with many different riding tracks. Rental Fee is \$100, Lights Fee is \$35, and Deposit is \$300.

Camp Hollow - For many years the Camp Hollow Monument occupied the northwest corner of East Park it was recently restored to its original site at approximately 394 North 600 East. The site is available for residents, as well as scout and youth groups to enjoy and to reflect upon our pioneer heritage.

Canyon Campground – Located eight miles east of the mouth of Blacksmith Fork Canyon on the south side of Hwy 101. There are 14

campground spaces with electrical hook-ups. In the center of the campground there is a pavilion with tables that can accommodate up to 50 people. Restrooms are available. The rental fee per space, per day are: Residents - \$25 per space per night. Non-Residents - \$50 per space per night. Rental fees for the entire campground are: Residents - \$300 per night. Non Residents - \$600 per night.

Canyon Lodge – Located eight miles east of the mouth of Blacksmith Fork Canyon on the south side of Hwy 101. The lodge has a kitchen, large room with tables, and restroom facilities. The Canyon Lodge is for day-use only and can accommodate approximately 60 people. Reservations are required. The fees per day are: Residents - \$75 for a half day and \$125 for a whole day with a \$200 Refundable Deposit. Non Residents - \$175 for a half day and \$325 for a whole day with a \$400 Refundable Deposit. **Rental Times Half Day: 7:30 AM-3:00 PM or 4:00 PM- Midnight Whole Day: 7:30 AM- Midnight**

Canyon Park – Located eight miles east of the mouth of Blacksmith Fork Canyon on the south side of Hwy 101 between the Canyon Lodge and Canyon Campground. There are eight picnic tables with freestanding BBQ devices nearby, volleyball court, and playground equipment. No reservations are required. Portable toilets are available.

CCC Camp – Located at the mouth of Blacksmith Fork Canyon, approximately ¼ mile upstream of the retired power plant. This 30 acre natural park has 5 campground spaces that can be reserved. Residents - \$10 per space per night. Non Residents - \$20 per space per night. Rental fees to reserve the entire campground are: Residents - \$150 per night. Non Residents \$300 per night. This site is unimproved and restroom facilities are not available.

City Square Pavilion – Located on the same block as City Hall. There is a pavilion, playground equipment, and sand volleyball pit. The pavilion can be reserved through the City Offices. The pavilion has 14 tables that seat approximately 100 people. Restrooms are available. Pavilion rental fees per day are: Residents – \$25 for a half day and \$50 for a whole day. Non Residents - \$50 for a half day and \$100 for a whole day. **Rental Times Half Day: 7:30 AM-3:00 PM or 3:00 PM-10:00 PM Whole Day: 7:30 AM-10:00 PM**

East Park – Located on the northwest corner of Main Street and 800 East, it is Hyrum City's largest improved park at 17.5 acres. The rodeo grounds, a lighted baseball and softball diamond, four other baseball/softball diamonds, two lighted tennis courts, concessions stand, and playground

equipment are found at East Park. The tennis courts and playground equipment are open to the public but, reservations are required for the rodeo grounds and ball diamonds.

Left Hand Fork Property – Located seven miles east of the mouth of Blacksmith Fork Canyon, the Left Hand Fork is north of the main canyon. There are 18 campground spaces and 3 group areas. The rental fees per space, per night are: Residents – \$10 per space per night. Non Residents – \$20 per space per night. This site is unimproved and restroom facilities are not available.

Pride Park – Located on Glenwood Drive, this half-acre pocket park has playground equipment for all to enjoy.

Rodeo Grounds - Located between 800 East and Park Ave between Main Street and Park Drive. Can be used for events, please contact Hyrum City. The rental fee per day are \$350, \$100 for lights, and a deposit of \$300. Rental fee per hour is \$40, \$35 for lights, and a deposit of \$100.

Salt Hollow Park – The park is located at 350 West 100 North. It offers a great gathering place for families and groups. It has several fun areas: Splash Pad for summer fun, sledding hill for the winter, bowery, playground, rest rooms, picnic areas, disc (frisbee) golf, water feature and trails throughout the park. The pavilion can be rented and fees per day are: Residents - \$25 for a half day and \$50 for a whole day. Non Residents - \$50 for a half day and \$100 for a whole day. **Rental Times- Half Day: 7:30 AM-3:00 PM or 3:00 PM-10:00 PM Whole Day: 7:30 AM-10:00 PM.**

Soccer Complex - Located between 100 and 200 South on 800 East. There are six soccer fields with portable bleachers, goals and nets. The fields occupy approximately 6 acres. Fields can be reserved, please contact Hyrum City for more information

Libby Springs Park – This park will be in the Mount Sterling Farms subdivision between 20 North & 50 North and 775 West & 575 West. It will include pickleball courts, a playground, restrooms, pavilion, walking path and a water feature that can be played in. The park is currently still in the development phase.