

Cache County, Utah

# Nibley City Budget 2024-2025



## **Our Mission:**

Our Mission is to make life better for our residents.

## **Our Vision:**

We envision a community where residents, businesses, and government work together to develop the city in harmony with its natural environment, historical surroundings, and in accordance with Nibley's general plan.

## **Our Values:**

We value fiscally sound municipal services for a safe, attractive, creative and viable community.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

***Distinguished Budget Presentation  
Award***

PRESENTED TO

**Nibley City  
Utah**

For the Fiscal Year Beginning

**July 01, 2023**

Executive Director

*Christopher P. Morill*

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# Nibley City Overview

**Date of Settlement:** 1855  
**Date of Incorporation:** 1935  
**Population Estimate:** 7,926  
**Form of Government:** City Manager by Ordinance  
**Area:** 4.39 sq. miles  
**Elevation:** 4,554  
**Miles of streets:** 37

## Service Providers:

**Police Protection:** Cache County Sheriffs Department (Contracted)  
**Fire protection:** Hyrum City (Contracted)  
**Number of fire stations:** 1 (Located in Hyrum City)  
**First Responders:** Cache County EMS  
**Animal Control:** Cache County Animal Control (Contracted)/New Vision Veterinary  
**Solid Waste and Disposal Department –** Waste Management (Contracted)

**Nibley History:** [nibleycity.com/city-history/](http://nibleycity.com/city-history/)

## **Schools: Nibley Elementary**

- Number of teachers: 23.46
- Number of students: 530

## **Heritage Elementary**

- Number of teachers: 32.85
- Number of students: 758

## **Municipal Water Department**

Number of connections: 2,473  
Annual consumption in gallons: 505,201,000  
Miles of water mains: 37  
Wells: 3  
Springs: Yeates Spring (Out of Service)  
Storage capacity: 3 Reservoirs 3,350,000 Gallons

## **Municipal Sewer Department**

Number of connections: 2,257  
Miles of sewer lines: 40.663 Miles  
Treatment plants: 1, Logan City (Contracted)  
Lift Stations: 4

## **Public Buildings:**

City Offices/Community Center  
Anhder Park Building (Historic City Hall)  
Public Works

## **Public Parks:**

Virgil Gibbons Heritage Park  
Elk Horn Park  
Morgan Farm  
Discovery Disc Golf Course  
Shadowbrook Park  
Meadow View Park

## **Population Makeup:**

Persons under age 5: 7.8%  
Persons under age 18: 40.4%  
Persons age 65 and over: 6.2%

## **Median Income:** \$100,108

**Land Use:** 90% SFR, 6% Townhomes,  
2% Mobile Homes, and 2% Accessory Dwellings  
Most Land Use is for Homes/Agricultural use

## **Thomas Edison Charter School**

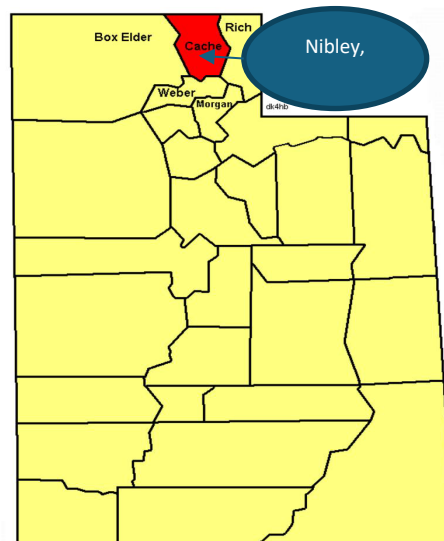
- Number of teachers: 33.13
- Number of students: 716

## **Ridgeline High School (Located in Millville)**

- Number of teachers: 70.65
- Number of students: 1,813

## **Economic Development**

Number of Commercial Businesses: 37  
Number of Home Occupation Businesses: 191



Nibley Gardens

Anhder Park

Clear Creek

Neighborhood Park

Veterans Memorial Park

Firefly Park

Mayor  
Larry Jacobsen



Council Members  
Norman Larsen  
Kay Sweeten  
Nathan Laursen  
Erin Mann  
Garrett Mansell

## **Budget Message 2024**

26 April 2024

Dear Nibley Citizens,

Becky and our kids know how much I dislike spending money. They know the agony that I put myself through before we commit family resources to an expense, especially the big ones. While it's always hard for me to spend money, some spending decisions are easier than others. The easier decisions are the things that our family just "has to do", and the harder decisions fall into the "might do" category. Here are some examples of things we simply must do: provide a place to live and food to eat, pay for utilities, maintain and repair vehicles, pay for education, and cover medical expenses. Certainly, the reality of how to pay these bills is often not easy, but the decision of if we should pay them isn't up to debate. On the other hand, the decisions related to the things that we don't absolutely need are harder for me to make. Should we spend money on a vacation? Should we upgrade to a newer vehicle? How often do we treat ourselves by going out to eat? How do we prioritize our discretionary expenses? Better yet, maybe we should just save the money and not spend it at all.

I think it's the same for Nibley City. This balanced budget shows the financial stability of Nibley City and the details of the things that we simply must do. We must provide services that our citizens cannot easily provide for themselves. Those services include safe roads, clean drinking water, treatment of wastewater, trash collection, emergency medical services, fire protection, and law enforcement. We simply must do these things. Thanks to a history of good planning, along with active management and maintenance, we haven't found ourselves in a panic about how to pay for these must-have services. That doesn't mean that it's easy to cover the costs of these services, but we know we simply must do it, and this budget shows how we are prepared to cover these expenses.

What about discretionary items? Does Nibley City have discretionary expenses? I say yes. Parks, open space, trails, and recreational facilities all have a major impact on our community's wellbeing. However, there is no mandate that Nibley City provide these amenities to its citizens. Like a family budget, optionally deciding to take on discretionary expenses can be more difficult than accepting the inevitability of non-discretionary expenses.

One of the most pressing decisions regarding discretionary spending that Nibley City is working on is indoor recreation space. Many citizens have expressed the desire and need for this facility. Winters in Cache Valley can be long and difficult, making such an asset even more important. To better understand the details of building indoor recreation space, Nibley City has hired an expert to perform a feasibility study to determine the demand, costs, and citizens' willingness to pay for such a project. It turns out that it's not only Nibley Citizens who want indoor recreation facilities. For that reason, we have asked other municipalities on the south end of Cache Valley to help us figure this out, and we are participating in another county-wide attempt to answer the indoor recreation question. To some citizens, it might seem that it takes too long to commit to such a project. Like the family budget, we must give this decision the right amount of agony. Because we are making a collective decision to spend taxpayers' money, I believe it takes even more careful consideration than does spending money from the family budget.

The increasing costs of constructing community assets can make the commitment to build them even more difficult. We recently asked for bids to construct the first phase of the 17-acre city park in the Ridgeline Park residential development. The costs of that project are covered by land dedicated by the developer, a grant from the Land and Water Conservation Fund, dedicated impact fees from the development, and money from Nibley's General Fund. We went to bid with a detailed engineering design that predicted Phase 1 expenses at about \$2M. The most competitive bid that came back was for around \$3M. We are working to scale back the construction of Phase 1 of this project to what our budget can afford.

Despite the increased difficulty of deciding whether to commit to discretionary expenses, those decisions are some of the most important to our community. Those decisions define who we are. Parks, trails, recreation facilities, and open space are the things that make us proud to live in Nibley. Survey after survey of Nibley citizens shows how important these assets are to our community's sense of wellbeing. Important decisions are worth the extra effort. Because committing to big projects like indoor recreation facilities will likely require a bond and commit future tax dollars, the decision to make this extra commitment requires extra process, including the possibility of a ballot referendum. I am glad that such a decision will be made by a collective of our citizens and only after we have sufficiently agonized over it. Please stay tuned, please be part of the decision-making process, and please let me know what you think.

Thank you,

A handwritten signature in black ink that reads "LARRY JACOBSEN". The letters are slightly slanted and connected in a cursive-like style.

Larry Jacobsen

435-512-7495

[larry@nibleycity.com](mailto:larry@nibleycity.com)



**Nibley Citizens**

Mayor  
City Council

City Manager

**Engineering/Public Works**

- Water/Sewer
- Parks
- Streets/Stormwater

**Planning/Building**

- Planning Commission
- Building Inspector
- City Planner

**Finance**

- City Treasurer
- Utility Manager
- Accounts Payable
- Accountant
- Auditor

**Public Safety**

- First Responders
- Fire Department
- Emergency Management
- Law Enforcement
- City Prosecutor

**Administration**

- Office Clerks
- Recorder
- Custodian
- City Attorney

**Community Dev./ Recreation**

- Volunteers
- Fitness Instructors
- Rec Staff
- Parks & Rec Committee

NOTE: Police, Fire, EMS, and Animal Control Services are contracted for, rather than provided directly by the City.

## Strategic Goals and Objectives

**Our City Mission Statement is:** We make life better for each other. Residents, businesses, and government work together to develop the City in harmony with its natural environment, historical surroundings, and in accordance with the General Plan. We will provide fiscally sound municipal services for a safe, attractive, creative, and viable community.

**Our General Plan**, found at [https://nibleycity.com/wp-content/uploads/2023/10/Nibley\\_City\\_General\\_Plan\\_2016.pdf](https://nibleycity.com/wp-content/uploads/2023/10/Nibley_City_General_Plan_2016.pdf), identifies our city's goals and strategies that guide everything we do. It provides a framework from which we operate our whole city. Our General Plan considered current conditions and community needs, and produced a reaffirmed or revised direction for the future of the city. Several community meetings were held as part of the planning process as we developed this plan. This process was last completed in 2016, and will likely take place again in 2025.

This General Plan will continue to be updated periodically to address what has changed in the community, to confirm the community's core values and to identify new opportunities, while helping to prepare Nibley for the future. Nibley's General Plan helps prioritize public investment and prepare to act on new opportunities. The General Plan is intended to provide for orderly growth and development that is consistent with the character of the City and its residents' core values. The General Plan is one of the most important documents for Nibley City because it answers important questions about what people can expect for the future of their community.

## Process for formulating goals:

- 1. Public Involvement:** Community input was solicited to be truly representative of public interests and desires. Many opportunities were given, and a variety of methods were used to engage the public for their opinions.
- 2. Public Events:** Interviews with commissions, interested groups, businesses owners, interested citizens, and City staff were held early and throughout the process to identify and assess issues, needs, attitudes and vision. Residents and stakeholders were also engaged through three public events focusing on that vision and choices. Following each workshop, a summary was made available online.
- 3. Steering Committee:** During the last phase of the process, a Steering Committee was set up to vet ideas and questions in the final plan.
- 4. City Council and Planning and Zoning Commission:** The planning team met several times with the City Council and Planning and Zoning Commission to update them on the process, discuss key issues, and obtain guidance during the process. The Council has the ultimate authority to adopt the proposed plan.

**Through this process, it was determined that Nibley's principal issues facing our City Council are:**

- Pride in the City's history and heritage
- The rural character, scenic beauty, and natural resources of the area
- Nearby recreation opportunities
- Agricultural fields and open spaces
- A transportation system that promotes safe and efficient travel
- Recognizing and respecting private property rights
- Aesthetically pleasing design of development and public facilities

## Plans to Address City Core Issues

### Land Use/Growth

Nibley will be a healthy and sustainable place, where protecting and highlighting natural assets, such as the view of the Wellsville Mountains, the Blacksmith Fork River, key wildlife corridors and open spaces are prioritized. Nibley provides places that create a strong sense of community and a high standard of living for residents that respects and preserves the City's heritage and property values. Please see the Nibley Future Land Use Map from July 2022: [https://nibleycity.com/images/Nibley\\_FutureLandUseMap\\_July2022.pdf](https://nibleycity.com/images/Nibley_FutureLandUseMap_July2022.pdf)

### Residential Development and Housing

While retaining the character and form of established neighborhoods, residential development in Nibley will emphasize the conservation of open space and, using that conservation process, will incorporate a variety of housing forms. Please see the 2023 Nibley City Moderate Income Housing Plan:

[https://nibleycity.com/images/Nibley\\_Moderate\\_Housing\\_Plan\\_2023\\_update\\_01262023.pdf](https://nibleycity.com/images/Nibley_Moderate_Housing_Plan_2023_update_01262023.pdf)

### Commercial and Economic Development

Nibley's commercial development will be compact and economically sustainable, focused in identified centers, balanced with residential growth, and will promote the area's character and charm. Please see Nibley's Economic Development Strategic Plan:

[https://nibleycity.com/images/departments/planning\\_and\\_zoning/Master\\_Plans/2013\\_Nibley\\_Economic\\_Development\\_Plan.pdf](https://nibleycity.com/images/departments/planning_and_zoning/Master_Plans/2013_Nibley_Economic_Development_Plan.pdf)

### Transportation and Mobility

Nibley supports an efficient circulation system that will allow traffic flow on major streets and create a safe atmosphere that encourages pedestrians and bicyclists. Trails are a critical part of the transportation system. Please see Nibley's Transportation Master Plan:

[https://nibleycity.com/images/departments/planning\\_and\\_zoning/Master\\_Plans/TMP\\_January\\_2019\\_Final\\_1.pdf](https://nibleycity.com/images/departments/planning_and_zoning/Master_Plans/TMP_January_2019_Final_1.pdf)

### Parks, Trails, and Open Space

Nibley will have a park system interconnected by trails, community facilities, and cultural features, which are connected to neighboring systems and communities. Please see Nibley's Parks, Trails, and Open Space Plan:

[https://nibleycity.com/images/Nibley\\_Parks\\_Trails\\_Recreation\\_and\\_Open\\_Space\\_Master\\_Plan\\_Digital\\_Version.pdf](https://nibleycity.com/images/Nibley_Parks_Trails_Recreation_and_Open_Space_Master_Plan_Digital_Version.pdf)

### Utilities and Municipal Services

Nibley will continue to strategically plan and implement improvements to utilities and public infrastructure to ensure necessary facilities and services are provided to the community and occur in advance of significant growth. Nibley will pursue opportunities to develop information infrastructure to support technology business development.



## Budget-In-Brief

*The City's General Fund accounts for the financial resources necessary to carry out basic governmental activities for the City that are not accounted for in other funds. The General Fund supports essential City services such as law enforcement, fire protection, street maintenance, sanitation, planning and building, administration, recreation, and parks. General Fund revenue is collected from taxes (property, sales, and utility), licenses and permits, recreation revenue, service fees, fines, and grants.*

## Conservative Growth

General Fund revenues in Fiscal Year 24-25 are expected to remain stable, as the Cache County unemployment rate was 2.4% in December of 2023. Building has slowed a little within our County, with only 966 new homes permitted countywide in 2022 compared to 1092 new homes in 2021. The slowdown was attributed to the increased cost of doing business. See <https://jobs.utah.gov/wi/insights/county/cache.html>. In 2023, Nibley City issued 66 building permits, compared to 116 in 2022 and 128 in 2021. Budget projections related to home building in the FY 24-25 budget are based conservatively, on an estimated 90 units distributed mostly between three large developments that are currently under construction in Nibley. It is assumed that Nibley home values will remain stable. Sales tax revenue is expected to grow around 12%. Home values are expected to modestly increase by about 5%.

## Budgetary Trends

The Consumer Price Index rose 3.48% over the last 12 months from March 2023-March 2024, which is higher than the normal historical range of 2 to 3 percent. See <https://jobs.utah.gov/wi/data/library/wages/costofliving.html>. This means that many of our budgets will have modest increases for consumables such as fertilizer and road salt, as well as equipment and maintenance/repair costs. Please see <https://www.bls.gov/cpi/>. Additionally, the City received significant interest revenue during the 23-24 fiscal year, as our investments received greater returns on investment than anticipated. We don't expect this interest revenue to continue at that high rate for the 2024-2025 fiscal year, as economists are predicting a couple of interest rate cuts by the end of 2024. <https://www.cnbc.com/select/when-will-interest-rates-drop/>. Job growth will most likely slow in 2024, and housing continues to be unaffordable for those not already invested.

## Tax Levels and Assessing Fair and Reasonable Fees

For the 2024-25 fiscal year, it was determined by the City Council to accept the Cache County Certified Tax Rate of .001378. In 2023-2024, the property tax rate was reduced to .001464, which was the Cache County Certified Tax Rate. This allowed Nibley to receive the same amount of funds sourced from property taxes as the prior year. In 2022-2023, the tax rate was reduced to 0.0014845, but was still considered a tax increase due to the rate being higher than the certified rate. Prior to this time, Nibley had a historical practice of holding the tax rate at 0.001667.

## Maintaining Core Services

As a community, Nibley continues to place the highest of priorities on funding core municipal services to residents. As a result, please note that the FY 24-25 budget reflects the funding of programs and resources across all operating departments that will allow the City to maintain or increase levels of service. Some additional priorities this year include:

- 1200 West - Phase 3, 4, and 5 extension of 1200 West includes widening and safety improvements.
- Construction of missing links in the City's Safe Routes to School, sidewalk and trails network
- Construction of Phase 1 and 2 of Ridgeline Park
- Continued adjustments for maintenance accounts due to inflationary pressures
- Engineering planning and design for Water System Capital Improvements (new well and tank)
- Increased educational/training opportunities for staff
- Continuation of youth sports programs including baseball, softball, soccer, ultimate frisbee, flag football, youth cross country, as well as community events such as Heritage Days, Hopstake, BOOnanza, and Scarecrow Run.
- Update to stormwater, parks and recreation master plans
- Budgeting to pay off debt owed on City Hall, authorized by City Council if investment interest rates drop below the bond interest rate over a period of 3 consecutive months.

## Budget Documentation

Nibley City staff members continue to revise and improve the structure of this budget document in order to make it more easily understandable and compliant with the standard recommended by the Government Finance Officers Association. For more information on the requirements to receive the budgeting award we strive for, please visit this site: <https://www.gfoa.org/best-practices/budgeting>.

## Qualified and Motivated Workforce

The ability to provide quality services to Nibley residents is made possible by the City's qualified and motivated workforce. It is Nibley's policy to invest in its employees through competitive wages, education, and training in order to continue to maintain and retain a competent staff. Historically, the City's practice has been to adjust the employee pay scale by 2% annually as a cost-of-living adjustment. Due to higher than normal inflation in the US economy over the past few years, this FY 24-25 budget includes a COLA of 4% for employees and elected officials and accounts for increases in benefit payment amounts, including retirement contributions.

## Proposed Timeline for meetings and approval

May 2nd- Budget Workshop  
May 23rd – Budget Workshop  
June 6 - Presentation and First Reading  
June 19 - Second Reading and Public Hearing  
August 22nd – Truth in Taxation Hearing and Final Adoption, if needed

## Summary of Changes between Proposed to Adopted Budget for FY24/25

### Date

**6/7/2024** Tax Rate was set by City Council to be .001378, which is the Cache County Certified Tax Rate.  
**6/7/2024** Changed 10-47-450 Cache County Election Expenditures to \$10,000 to cover anticipated costs.  
**6/7/2024** Changed description under 45-38-722 Safe Routes to School to explain City Council's decision to forego using grant funds in the building of sidewalks.  
**6/7/2024** Made some clerical corrections on some percentage calculations in the document, as well as updating GLs 10-36-610 Interest Earnings and 51-37-710 Water Service revenue numbers that changed in our financial statement. These two changes resulted in new Fund Balances for the General Fund and Water Department, increased by the same amount. This also changed our cash account numbers and allocations.  
**6/7/2024** Fixed green waste charges in description for GL 10-62-320.  
**6/7/2024** Changed the location of some goals and accomplishments on the Street Departments page.  
**6/10/2024** Added PT Code Enforcement Officer to budget description 10-68-110.  
**6/10/2024** Changed verbiage in 45-40-737 description about Park Master Plan update to City Master Plans  
**6/10/2024** Changed verbiage in 10-68-310 Professional Services to include Community Investment Coordinator.  
**6/10/2024** Estimated the 23/24 end of year transfer from Gen Fund to Capital Projects, adjusted from \$278,000 originally budgeted to \$1,100,000.  
**6/14/2024** Changed many YTD budget numbers, both revenues and expenditures, to reflect up-to-date numbers.

## Budget Timeline

January	<ul style="list-style-type: none"> <li>• Make any mid-year adjustments to current fiscal-year budget</li> <li>• Begin anticipating upcoming capital projects</li> </ul>
February	<ul style="list-style-type: none"> <li>• Meet with department heads to review accomplishments and upcoming priorities</li> </ul>
March	<ul style="list-style-type: none"> <li>• Project expenses for department priorities</li> <li>• Compile anticipated revenue worksheets</li> <li>• Begin compiling salary/benefit information for upcoming year</li> </ul>
April	<ul style="list-style-type: none"> <li>• Finance team meets to review projected revenue and expenditures</li> <li>• Prepare initial draft of budget</li> </ul>
May	<ul style="list-style-type: none"> <li>• Public is invited to participate in process via Facebook, website, and newsletter <a href="https://nibleycity.com/city-newsletter/">Newsletter: https://nibleycity.com/city-newsletter/</a>, <a href="https://www.facebook.com/nibley/">https://www.facebook.com/nibley/</a></li> <li>• May 2 Budget Workshop</li> <li>• May 23 Budget Workshop</li> </ul>
June	<ul style="list-style-type: none"> <li>• June 6 Presentation, First Reading</li> <li>• June 19 Second Reading and Public Hearing</li> </ul>
August	<ul style="list-style-type: none"> <li>• August 22 Truth in Taxation Hearing and Final Adoption, if needed</li> <li>• Submit budget to State Auditor's office</li> <li>• Submit budget for GFOA certification</li> </ul>

Should Nibley City find a need to make an amendment to the budget subsequent to its adoption, a public hearing is held prior to adopting changes. Other less-significant budget amendments are made at year-end, as part of the process of adopting an amended current-year budget.

## Fiscal Policies

Nibley City examines statistical and demographic information as part of the financial decision-making process. Nibley City has grown from a population of 2,040 in the 2000 Census to approximately 7,926 in the 2022 census approximations. More than 40% of the City's population is under the age of 18.

The City currently employs 22 full-time employees, 33 part-time employees, 11 seasonal employees, and has multiple contracted positions, including the City Attorney, some Engineering services, Auditor, Accountant, and Commercial Building Inspector. Nibley also contracts with other agencies for Court, Library, Wastewater Treatment, Solid Waste Disposal, Fire, Law Enforcement, Prosecuting, Animal Control and Ambulance services.

Nibley City uses the modified-accrual basis for all budgeted funds, which is also used in preparation of the City's annual financial reports. Modified accrual is a governmental accounting method whereby monies are accounted for when they become measurable and available, which typically occurs when the City is invoiced for the payment. Budgets are subject to ongoing review by City staff. The Nibley City Council and the public are provided with monthly financial statements to keep them updated on the status of each budget department. The basis of budgeting is the same as the basis of accounting used in our audited financial statements.

Revenue projections are made by analyzing the City's population and expenditure growth and projecting the upcoming year's growth based on those trends. Expenditures are, to the extent possible, anticipated and projected in the preparation of each department's budget, and most capital expenditures are accounted for in the preparation of Capital Improvement Plans.

In compliance with the requirements of the laws of the State of Utah, Nibley City staff members present a balanced budget to the City Council for adoption. In order to meet the balanced budget requirements, one of the following must occur: revenues exceed expenditures, revenues equal expenditures, or revenue and any appropriated fund balances equal expenditures.

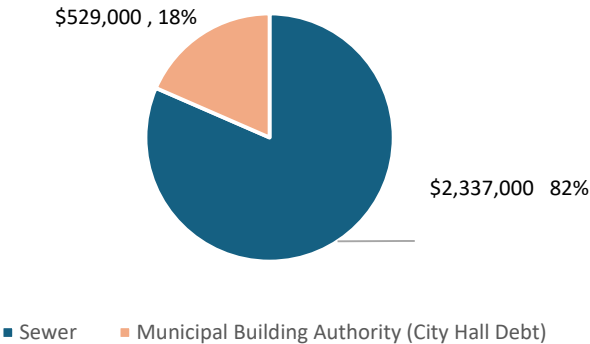
In preparing and executing each fiscal year’s adopted budget, Nibley City adheres to the following principles:

- 1. Nibley City will practice fiscal conservatism.
- 2. Nibley City will focus on holistic budget issues and not dedicate unreasonable effort to a single project or item.
- 3. Nibley City will take responsible steps to pay off the City’s debts in a timely manner.
- 4. Nibley City will make contributions to the City’s long-term savings, so that the City will be adequately prepared in the event of a fiscal crisis.
- 5. Nibley City will keep its residents, City Council, and staff apprised of budgetary decisions, so that those decisions can be made in a transparent manner.
- 6. Nibley City recognizes that, from time to time, it may be necessary to update these principles in order to reflect changes in financial planning practices.

Nibley also follows established investment policy by the State of Utah called "The State Money Management Act and Rules of the state Money Management Council." This policy can be found here: <https://le.utah.gov/xcode/Title51/Chapter7/51-7.html> . Nibley also meets the requirements for the State of Utah Auditor called "Fraud Risk Assessment", which can be found here: <https://www.utah.gov/pmn/files/1026197.pdf> pgs 30-32. Nibley City's Investment Policy that governs the City's investing can be found here: <https://shorturl.at/AF112>. There are also state budgeting laws about Fund Balances and Reserves, which we follow; they can be found here: <https://shorturl.at/npryB>.

Debt Limit		
Estimated Market Value	\$	780,410,856
Legal Debt Limit (4% of market value)	\$	31,216,434
Current Outstanding General Obligation Debt	\$	-
Legal Debt Margin	\$	<u><u>31,216,434</u></u>

Nibley City Debt FY 2024-2025



Existing Debt		
Sewer	\$	2,337,000
Municipal Building Authority (City Hall Debt)	\$	529,000
Total	\$	<u>2,866,000</u>

\*Nibley does not have bond ratings



## Glossary

**Administrative Charges:** Administrative charges are funds transferred into the General Fund from Enterprise funds to cover expenses that are directly related to Enterprise operations.

**Appropriation:** An appropriation is a legal authorization to make specified expenditures for specified purposes. Appropriations must be approved by the City Council as part of the budgeting process.

**Balanced Budget:** A balanced budget is a financial plan in which revenues are equal to expenditures, so that there is no budget deficit or surplus.

**Betterment:** "Betterment" occurs when the City makes repairs or improvements with a more expensive design, uses higher quality materials, or increases the useful life of an asset.

**Bonds:** A debt obligation entered into by our City in order to use the loan for public projects that we could not otherwise pay for. Our City has two bonds; one for the building and purchase of our City Hall, and one to finance our current Sewer System infrastructure.

**Budget:** (noun) An estimate of revenue and expenditures over a set period of time. (verb) To plan, allow, or provide a particular amount of money for a particular purpose.

**COG:** Cache County Council of Governments, which includes the mayors from all 19 incorporated cities in Cache County and the Cache County Executive as voting members.

**Capital Expenditures:** Funds used to account for resources used for the land, improvements to land, buildings, and building improvements and municipal infrastructure.

**COLA:** Stands for Cost-Of-Living-Adjustment, an increase made to wages and benefits to keep them in line with inflation.

**CRA:** Community Reinvestment Agency is a separate legal entity from Nibley City created to transact business on behalf of the agency. The purpose of the agency is to provide new and expanding infrastructure to encourage future development within the designated project area. The Board of Directors is established by ordinance to be the City Council.

**Debt Service Funds:** Debt service funds refers to the money required to cover the payment of interest and principal on a loan or bond over a particular time period.

**Deficit:** The amount by which a sum of money is too small to cover expenditures, or an excess of expenditures over income or assets in a given period.

**EMS:** Emergency Medical Services are provided ambulance or paramedic services.

**Enterprise Funds:** An enterprise fund is a self-supporting government fund that sells services to the public for a fee, ie. Utilities.

**Functional Units:** Departments that carry out a particular business function. Different functions within a City are performed and controlled by separate and distinct departments.

**Fund:** A self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and equities or balances, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations.

**Fund Balance:** The difference between a fund's assets and liabilities.

**General Fund:** The City's General Fund accounts for the financial resources necessary to carry out basic governmental activities for the City that are not accounted for in other funds. The General Fund supports essential city services such as law enforcement and fire protection, street maintenance, recreation, and parks and open space maintenance. General Fund revenue is collected from taxes (property, sales, and gas/electricity), licenses and permits, service fees, fines, and grants.

**GFOA:** The Government Finance Officer's Association, founded in 1906, represents public finance officials throughout the United States and Canada.

**Governmental Funds:** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. These funds account for most of the city's activities that are financed through taxes.

**Internal Service Funds:** A method of accounting used to finance goods or services provided by one department or agency to another department or agency on a cost-reimbursement basis.

**Major Funds:** Major funds are funds whose revenues, expenses, assets, or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and at least 5 percent of the aggregate amount for all governmental and enterprise funds in total.

**MBA:** The Municipal Building Agency was established to finance the construction of Nibley City Hall in 2011. It was created as a separate entity to transact business on behalf of the City. The chair is the Mayor, the Board Members are the Council Members, and the Secretary is the Nibley City Manager.

**Non-Major Funds:** These funds account for assets held by the City as an agent. The financial activities of these funds are smaller in nature and scope. Only earnings and not principal may be used for purposes that support various programs.

**Proprietary Funds:** Funds that are used to account for a government's ongoing organizations and activities that are self-supporting, in that the services rendered are financed through charges. One example is our Water Department Fund.

**Reserves:** Reserves are an accumulation of funds for a future purpose. The source of funding for a reserve might be surpluses from operations, or scheduled transfers that have been planned and budgeted.

**Special Revenue Funds:** Used to account for the proceeds of specific revenue sources legally restricted to expenditures for specific purposes.

**Transfer to/from General Fund:** Used to record resource inflows/outflows to/from enterprise funds in order to balance the general fund.

## Fund Types and Classifications

GOVERNMENTAL FUNDS	MAJOR FUND	NON-MAJOR FUND	SUBJECT TO APPROPRIATION
<b>GENERAL FUND</b>			
TAXES (PROPERTY, SALES, VEHICLE, & FRANCHISE)	✓		✓
LICENSES (DOG/BUSINESS, BUILDING PERMITS, GOV'T REV)	✓		✓
FINES/MISC. REVENUE (INTEREST, RENT, PENALTIES)	✓		✓
TRANSFERS & ADMINISTRATIVE CHGS (ENTERPRISE FUNDS)	✓		✓
RECREATION REVENUE (YOUTH/ADULT PROGRAMS)	✓		✓
SANITATION REVENUE (RESIDENTS' WASTE SERVICE)	✓		✓
CLASS "C" STREET REVENUE (MASS TRANSIT TAXES, OTHER)	✓		✓
<b>CAPITAL PROJECTS FUNDS</b>			
CAPITAL PROJECTS (SOURCED FROM G.F. AND GRANTS)	✓		✓
<b>DEBT SERVICE FUNDS</b>			
MUNICIPAL BUILDING AUTHORITY (GENERAL FUND CONT.)	✓		✓
SEWER DEPARTMENT DEBT SERVICE (SEWER SERVICE FEES)	✓		✓
<b>PROPRIETARY FUNDS</b>			
<b>ENTERPRISE FUNDS</b>			
WATER DEPARTMENT (WATER SERVICE FEES)	✓		✓
SEWER DEPARTMENT (SEWER SERVICE FEES)	✓		✓
STORMWATER DEPARTMENT (STORMWATER SERVICE FEES)	✓		✓
<b>INTERNAL SERVICE FUNDS</b>			
EMERGENCY MED SERVICES (EMS SERVICE FEES)		✓	✓
COMMUNITY REINVESTMENT AGENCY (SOURCED FROM G.F.)		✓	✓
<b>FUNCTIONAL UNITS</b>			
PLANNING AND BUILDING (REVIEW, INSP., AND DEV. FEES)		✓	✓
PARKS (GENERAL FUND)		✓	✓
IMPACT FEES (SOURCED FROM BUILDING PERMIT FEES)	✓		✓
PUBLIC SAFETY (GENERAL FUND)		✓	✓
PUBLIC WORKS (GENERAL FUND)		✓	✓
CITY COUNCIL (GENERAL FUND)		✓	✓
ADMINISTRATION (GENERAL FUND)	✓		✓
NON-DEPARTMENTAL (GENERAL FUND)	✓		✓
STREETS DEPARTMENT (GENERAL FUND)		✓	✓
COURT (GENERAL FUND)		✓	✓
ELECTIONS (GENERAL FUND)		✓	✓

## Summary of Fiscal Year 2024-2025 Appropriations

FUND	BEG BAL.	AMT APPROP.	ENDING BAL.	REASON
CAPITAL PROJECTS FUND	\$5,333,000	\$ 788,900	\$ 4,544,100	MATCHING FUNDS FOR 1200 WEST PHASES 3&4, RIDGELINE PARK PHASE 1 AND VARIOUS OTHER CAPITAL PROJECTS (SEE CAPITAL PROJECT EXPENDITURES)
EMERGENCY MEDICAL SERVICE	\$53,732	\$ 18,000	\$ 35,732	COVER COST OF SERVICES PROVIDED AND SPENDING DOWN FUND BALANCE
MUNICIPAL BLDG AUTHORITY	\$509,854	\$ 492,618	\$ 17,236	PAYOFF CITY HALL DEBT, IF INTEREST EARNINGS DROP BELOW BOND RATE FOR 3 MONTHS
COMMUNITY REINVESTMENT AGENCY	\$4,500	\$ 4,500	\$ -	COVER COSTS OF END-OF-YEAR REPORTING
WATER DEPT FUND	\$1,122,166	\$ 300,000	\$ 822,166	COST TO COVER CAPITAL OUTLAY IMPROVEMENTS AND EQUIPMENT AND GENERAL EXPENSE INCREASES
SEWER DEPT FUND	\$1,839,234	\$ 360,500	\$ 1,478,734	COST TO COVER CAPITAL OUTLAY IMPROVEMENTS
STORMWATER DEPT FUND	\$399,456	\$ 110,000	\$ 289,456	PURCHASE NEW SWEEPER
WATER IMPACT FEE FUND	\$1,023,402	\$ 193,000	\$ 830,402	ENGINEERING DESIGN FOR CAPITAL IMPROVEMENT PROJECTS: NEW WELL AND WATER TANK
SEWER IMPACT FEE FUND	\$701,211	\$ 135,000	\$ 1,704,234	PAYING SEWER DEBT PAYMENT WITH IMPACT FEES
PARK IMPACT FEE FUND	\$2,571,850	\$ 1,999,000	\$ 572,850	CONSTRUCTION OF PHASES 1 AND 2 OF RIDGELINE PARK
STORMWATER IMPACT FEE FUND	\$218,623	\$ 218,622	\$ 1	MONEY COLLECTED AND RESERVED FOR 2600 S. REGIONAL POND
STREET IMPACT FEE FUND	\$395,617	\$ 351,840	\$ 43,777	FUNDS FOR 1200 WEST CONSTRUCTION

## Fund Balances as of 6/14/2024

*A fund is defined as a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and equities or balances, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations.*

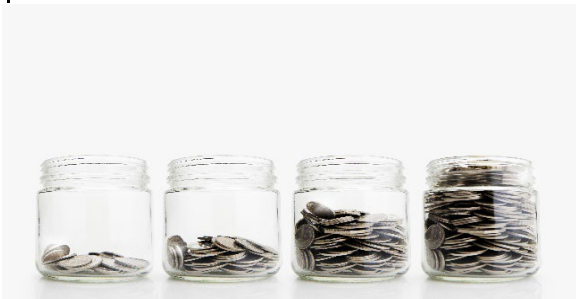
	Assets	Liabilities	Fund Equity
General Fund	\$ 4,354,597	\$ 1,216,000	\$ 3,138,596
Class "C" Roads	\$ 1,026,513	\$ -	\$ 1,026,513
Municipal Building Authority Fund	\$ 1,594,054	\$ 549,389	\$ 1,044,665
CRA Fund	\$ 4,500	\$ -	\$ 4,500
First Responder Fund	\$ 66,998	\$ -	\$ 66,998
Capital Project Fund	\$ 3,419,321	\$ -	\$ 3,419,321
Water Department	\$ 8,892,898	\$ 24,205	\$ 8,868,693
Sewer Department	\$ 9,855,994	\$ 1,627,701	\$ 8,228,293
Stormwater Department	\$ 2,039,320	\$ 18,667	\$ 2,020,653
Water Impact Fee Fund	\$ 1,023,402	\$ -	\$ 1,023,402
Park Impact Fee Fund	\$ 2,571,850	\$ -	\$ 2,571,850
Sewer Impact Fee Fund	\$ 701,211	\$ 1,001,963	\$ (300,752)
Stormwater Fund	\$ 395,617	\$ -	\$ 395,617
Street Impact Fee Fund	\$ 385,985	\$ -	\$ 385,985
General Fixed Assets	\$ 23,085,617	\$ -	\$ 23,085,617
General Long-Term Debt	\$ 177,491	\$ 81,373	\$ 96,118
<b>Totals</b>	<b>\$ 59,595,365</b>	<b>\$ 4,519,298</b>	<b>\$ 55,076,067</b>



The **Assets** listed above include Accounts Receivable, apportioned cash holdings, land holdings, fixtures and furnishings, buildings and improvements less depreciation, water shares, machinery and equipment less depreciation, deferred and net pension assets, emergency repair reserves, easements, construction in progress, and roads and other infrastructure.

The **Liabilities** listed above include Accounts Payable, Deposits Payable, Federal and State Withholdings Payable, Deferred Property Tax Receivables, Benefits Payable, Accrued Interest Payable, Bonds Payable, Comp Absence Payable, Notes Payable, Impact Fees Payable, and Accrued Compensated Absences.

Cash Accounts as of 6/14/2024		Cash Account Reconciliation	Cash Allocation	Estimated Ending Bal for FY 24/25
State Treasurer	\$145,861	Allocation to General Fund	\$1,900,000	\$ 1,900,000
Bank of Utah	\$435,712	Allocation to Class C Roads	\$1,026,513	\$ 1,181,513
Cache Valley Bank	\$16,699,471	Allocation to Municipal Bldg Auth	\$509,854	\$ 17,236
Xpress Deposit Account	\$5,423	Allocation to CRA	\$4,500	\$ -
<b>Total Combined Cash</b>	<b>\$ 17,286,467</b>	Allocation to Emergency Medical Ser	\$53,732	\$ 35,732
Cash Allocated to Other Funds	\$16,566,529	Allocation to Capital Project Fund	\$5,333,000	\$ 4,544,100
Sewer Repair and Replace Fund	\$631,951	Allocation to Water Department	\$1,122,166	\$ 822,166
<b>Total Unallocated Cash</b>	<b>\$ -</b>	Allocation to Sewer Department	\$1,839,234	\$ 1,478,734
		Allocation to Stormwater Departmen	\$399,456	\$ 289,456
		Allocation to Water Impact Fee Fund	\$1,023,402	\$ 830,402
		Allocation to Park Impact Fee Fund	\$2,571,850	\$ 572,850
		Allocation to Sewer Impact Fee Fund	\$701,211	\$ 1,704,234
		Allocation to Stormwater Fund	\$218,623	\$ 1
		Allocation to Street Impact Fee Fund	\$395,617	\$ 43,777
<b>Total Allocations</b>			<b>\$17,099,156</b>	<b>\$ 13,420,199</b>



## Long-Range Operating Financial Plans

*In 2022, a Capital Projects Master Plan was completed for the General Fund. The following table outlines the estimated planned projects, costs, and timelines to complete. Many assumptions were made at the time including: property tax revenue increase of 10% per year, sales tax revenue will grow by 8% annually, general expenditures will increase by 5% per year, public works expenses will grow by 13% annually, public safety expenses will grow by 8%, and general expenses will grow by 5% per year. The entire plan can be found at [nibleycity.com/master-plans](http://nibleycity.com/master-plans). \*Our forecasts are influenced by several factors, including how many new homes are built (which influences franchise taxes, sales taxes, building permits, and impact fees collected), the state of the local and national economy including unemployment and inflation (which influences sales taxes collected as well as interest rates), construction costs (which may provide or prevent opportunities), feasibility studies, public surveys, economic development within our City, as well as other factors.*

Annual Assumptions	2022 Budget	2023	2024	2025	2026	2027	2028	2029	2030	#
New Property Tax Revenues (Revenue Increase)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
Park Bonds	-	-	-	-	-	-	-	-	-	
General CIP Bonds	-	-	-	-	-	-	-	-	-	
Bond Proceeds	-	-	-	-	-	-	-	-	-	
<b>General Fund</b>										
	2022 Est.	2023	2024	2025	2026	2027	2028	2029	2030	#
<b>Revenues</b>										
Property Taxes	672,369	788,124	903,210	1,033,072	1,180,249	1,346,418	1,533,903	1,745,776	1,984,127	
New Growth Revenues	29,237	32,842	36,132	39,737	43,717	48,091	52,898	58,197	64,009	
RDA Expiration (New GF Revenues)	-	-	-	-	-	-	-	-	-	
Potential Property Tax Increase	86,519	82,097	93,934	107,281	122,397	139,451	158,680	180,397	204,814	
Calculated General Property Taxes	788,124	903,062	1,033,276	1,180,090	1,346,363	1,533,960	1,745,481	1,984,371	2,252,950	
General Property Tax	737,350	903,062	1,033,276	1,180,090	1,346,363	1,533,960	1,745,481	1,984,371	2,252,950	
Personal Property	-	-	-	-	-	-	-	-	-	
Property Tax -Delinquent	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
General Sales and Use Taxes	977,738	1,036,402	1,098,586	1,164,501	1,234,372	1,308,434	1,386,940	1,470,156	1,558,366	
Electricity Franchise Taxes	137,922	140,680	143,494	146,364	149,291	152,277	155,322	158,429	161,597	
Telecom Franchise Taxes	15,283	15,589	15,900	16,218	16,543	16,874	17,211	17,555	17,906	
Gas Franchise Taxes	93,937	95,816	97,732	99,687	101,680	103,714	105,788	107,904	110,062	
Cable Franchise Taxes	25,000	25,500	26,010	26,530	27,061	27,602	28,154	28,717	29,291	
Vehicle Taxes	24,380	24,868	25,365	25,872	26,390	26,918	27,456	28,005	28,565	
CVTD (Pass Through)	-	-	-	-	-	-	-	-	-	
<b>Taxes</b>	<b>2,021,610</b>	<b>2,251,917</b>	<b>2,450,364</b>	<b>2,669,263</b>	<b>2,911,699</b>	<b>3,179,778</b>	<b>3,476,352</b>	<b>3,805,138</b>	<b>4,168,738</b>	
Licenses & Permits	200,000	204,000	208,080	212,242	216,486	220,816	225,232	229,737	234,332	
Intergovernmental	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	
Charges for Service	857,000	882,710	909,191	936,467	964,561	993,498	1,023,303	1,054,002	1,085,622	
Court Fines	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	
Miscellaneous	67,000	67,000	67,000	67,000	67,000	67,000	67,000	67,000	67,000	
Covid Cares Act	420,000	420,000	-	-	-	-	-	-	-	
Recreation	68,800	68,800	68,800	68,800	68,800	68,800	68,800	68,800	68,800	

Transfers (Appropriation of Fund Balance & Administrative Charges)	-	-	-	-	-	-	-	-	-
	751,000	788,550	827,978	869,376	912,845	940,231	968,437	997,491	1,027,415
<b>Total General Fund Revenues</b>	<b>\$4,409,410</b>	<b>\$4,706,977</b>	<b>\$4,555,413</b>	<b>\$4,847,148</b>	<b>\$5,165,392</b>	<b>\$5,494,122</b>	<b>\$5,853,125</b>	<b>\$6,246,167</b>	<b>\$6,675,907</b>
Total Revenue %	-1.80%	6.70%	-3.20%	6.40%	6.60%	6.40%	6.50%	6.70%	6.90%
<b>Expenditures</b>									
Administration	-629,000	-660,450	-693,473	-728,146	-764,553	-802,781	-842,920	-885,066	-929,319
City Council	-51,000	-53,550	-56,228	-59,039	-61,991	-65,090	-68,345	-71,762	-75,350
Court	-	-	-	-	-	-	-	-	-
Elections	-10,000	-10,500	-11,025	-11,576	-12,155	-12,763	-13,401	-14,071	-14,775
Non-Departmental	-219,364	-230,332	-241,848	-253,941	-266,638	-279,970	-293,968	-308,667	-324,100
Covid Cares Act	-	-	-	-	-	-	-	-	-
Public Safety	-481,700	-520,236	-561,855	-606,803	-655,348	-694,668	-736,348	-780,529	-827,361
Streets	-288,000	-302,400	-317,520	-333,396	-350,066	-367,569	-385,948	-405,245	-425,507
Sanitation	-552,000	-579,600	-608,580	-639,009	-670,959	-704,507	-739,733	-776,719	-815,555
Planning & Building	-335,500	-352,275	-369,889	-388,383	-407,802	-428,192	-449,602	-472,082	-495,686
Parks	-456,000	-478,800	-502,740	-527,877	-554,271	-581,984	-611,084	-641,638	-673,720
Community Development & Recreation	-317,950	-333,848	-350,540	-368,067	-386,470	-405,794	-426,083	-447,388	-469,757
Public Works	-438,000	-494,940	-559,282	-631,989	-714,147	-756,996	-802,416	-850,561	-901,595
New O&M Expenses	-	-	-	-	-	-	-	-	-
<b>General O&amp;M Expenditures</b>	<b>(\$3,778,514)</b>	<b>(\$4,016,930)</b>	<b>(\$4,272,979)</b>	<b>(\$4,548,226)</b>	<b>(\$4,844,401)</b>	<b>(\$5,100,316)</b>	<b>(\$5,369,848)</b>	<b>(\$5,653,728)</b>	<b>(\$5,952,725)</b>
<b>Total Other</b>	-	-	-	-	-	-	-	-	-
<b>Debt Service Expense</b>	-	-	-	-	-	-	-	-	-
<b>Bond Proceeds</b>	-	-	-	-	-	-	-	-	-
<b>Net Revenue</b>	<b>630,896</b>	<b>690,047</b>	<b>282,434</b>	<b>298,921</b>	<b>320,991</b>	<b>393,807</b>	<b>483,277</b>	<b>592,439</b>	<b>723,181</b>
Transfer to CIP Fund	-500,000	-500,000	-300,000	-100,000	-100,000	-	-	-	-
Transfer to Park Fund	-	-200,000	-100,000	-100,000	-100,000	-300,000	-350,000	-400,000	-600,000
Bond Proceeds to Parks	-	-	-	-	-	-	-	-	-
Bond Proceeds to CIP	-	-	-	-	-	-	-	-	-
Restricted Funds	-	-	-	-	-	-	-	-	-
Reconciliation	-	-	-	-	-	-	-	-	-
Prior Year Unrestricted	1,552,116	1,683,013	1,673,059	1,555,493	1,654,414	1,775,406	1,869,212	2,002,489	2,194,928
<b>General Fund Unrestricted Fund Balance</b>	<b>\$1,683,013</b>	<b>\$1,673,059</b>	<b>\$1,555,493</b>	<b>\$1,654,414</b>	<b>\$1,775,406</b>	<b>\$1,869,212</b>	<b>\$2,002,489</b>	<b>\$2,194,928</b>	<b>\$2,318,109</b>
General Fund Reserve Balance as % of Revenue	38.17%	35.54%	34.15%	34.13%	34.37%	34.02%	34.21%	35.14%	34.72%
General Fund Reserve Target Amount	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%

<b>CIP Fund</b>	18	19	20	21	22	23	24	25	26 #
	<b>2022 Est.</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
<b>Capital Revenues</b>									
Transfer from General Fund	500,000	500,000	300,000	100,000	100,000	-	-	-	-
Sale of Surplus land	100,000	-	-	-	-	-	-	-	-
Grant - RAPZ	315,500	-	-	-	-	-	-	-	-
Grant - RAPZ Population Allocation	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Grants	29,000	29,000	29,000	29,000	29,000	29,000	29,000	29,000	29,000
Grant - CCOG	3,150,000	-	-	-	-	-	-	-	-
Transportation Impact Fees	-	106,440	106,440	106,440	106,440	66,525	66,525	66,525	66,525
Appropriated Fund Balance	570,500	-	-	-	-	-	-	-	-
Other Funds	300,000	-	-	-	-	-	-	-	-
<b>Total CIP Revenues</b>	<b>4,975,000</b>	<b>645,440</b>	<b>445,440</b>	<b>245,440</b>	<b>245,440</b>	<b>105,525</b>	<b>105,525</b>	<b>105,525</b>	<b>105,525</b>

Capital Expenditures									
Roads/Transportation	-4,104,500	-876,745	-	-	-	-44,286	-330,299	-130,014	-
Public Works General	-	-	-	-561,532	-	-	-	-6,842,845	-4,269,935
Sidewalk Projects	-	-	-	-	-	-	-	-	-
Other Projects	-	-	-	-	-	-	-	-	-
<b>Total CIP Expense</b>	<b>(\$4,104,500)</b>	<b>-876,745</b>	<b>\$0</b>	<b>(\$561,532)</b>	<b>\$0</b>	<b>(\$44,286)</b>	<b>(\$330,299)</b>	<b>(\$6,972,859)</b>	<b>(\$4,269,935)</b>
<b>Net Revenue</b>	<b>870,500</b>	<b>-231,305</b>	<b>\$445,440</b>	<b>(\$316,092)</b>	<b>\$245,440</b>	<b>\$61,239</b>	<b>(\$224,774)</b>	<b>(\$6,867,334)</b>	<b>(\$4,164,410)</b>
Prior Year Unrestricted	225,000	1,095,500	864,195	1,309,635	993,543	1,238,983	1,300,222	1,075,448	-5,791,886
Bond Proceeds	-	-	-	-	-	-	-	-	-
<b>CIP Fund Balance</b>	<b>\$1,095,500</b>	<b>\$864,195</b>	<b>\$1,309,635</b>	<b>\$993,543</b>	<b>\$1,238,983</b>	<b>\$1,300,222</b>	<b>\$1,075,448</b>	<b>(\$5,791,886)</b>	<b>(\$9,956,297)</b>
<b>CIP Fund Balance Target Amount</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>
<b>Park Fund</b>	16	17	18	19	20	21	22	23	24 #
	2022 Est.	2023	2024	2025	2026	2027	2028	2029	2030 #
Park Fund Revenues									
Transfer from General Fund	-	200,000	100,000	100,000	100,000	300,000	350,000	400,000	600,000
Interest Earned	1,000	12,975	23,021	18,000	-	-	-	-	-
Grant - RAPZ	79,000	79,000	79,000	79,000	-	-	-	-	-
Park Impact Fees	225,000	540,000	540,000	540,000	540,000	337,500	337,500	337,500	337,500
Appropriated Fund Balance	75,000	-	-	-	-	-	-	-	-
Other Funds	-	-	-	-	-	-	-	-	-
<b>Total Park Revenues</b>	<b>380,000</b>	<b>831,975</b>	<b>742,021</b>	<b>737,000</b>	<b>640,000</b>	<b>637,500</b>	<b>687,500</b>	<b>737,500</b>	<b>937,500</b>
Capital Expenditures									
Parks	-	-162,240	-1,076,782	-7,188,879	-372,296	-323,922	-2,631,864	-205,285	-15,656,430
Trails	-	-	-	-	(559,660)	-	-	-	-192,147
<b>Total Park Expense</b>	<b>(\$380,000)</b>	<b>-162,240</b>	<b>(\$1,076,782)</b>	<b>(\$7,188,879)</b>	<b>(\$931,956)</b>	<b>(\$323,922)</b>	<b>(\$2,631,864)</b>	<b>(\$205,285)</b>	<b>(\$15,848,577)</b>
<b>Net Revenue</b>	<b>-</b>	<b>669,735</b>	<b>(\$334,761)</b>	<b>(\$6,451,880)</b>	<b>(\$291,956)</b>	<b>\$313,578</b>	<b>(\$1,944,364)</b>	<b>\$532,215</b>	<b>(\$14,911,077)</b>
Prior Year Unrestricted	865,000	865,000	1,534,735	1,199,974	-5,251,906	-5,543,862	-5,230,284	-7,174,647	-6,642,433
Bond Proceeds	-	-	-	-	-	-	-	-	-
<b>Park Fund Balance</b>	<b>\$865,000</b>	<b>\$1,534,735</b>	<b>\$1,199,974</b>	<b>(\$5,251,906)</b>	<b>(\$5,543,862)</b>	<b>(\$5,230,284)</b>	<b>(\$7,174,647)</b>	<b>(\$6,642,433)</b>	<b>(\$21,553,510)</b>
<b>Park Fund Balance Target Amount</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>

NOTE: This information was provided by Lewis Young Robertson and Burningham and can be found at [https://nibleycity.com/images/2022\\_Nibley\\_City\\_CPFP.pdf](https://nibleycity.com/images/2022_Nibley_City_CPFP.pdf).



Heritage Park Enclosable  
Pavilion and  
Elkhorn Park  
Playground Equipment



## Grant Revenue

*Our staff has worked hard to secure public funding for various projects, which for this year includes funds for Children's Theater, UDOT Technical Planning, the preservation of historical documents (USHRAB), safe routes to school, the creation of Ridgeline Park, the widening of 1200 West, improvements to our outdoor classroom, funding for electric vehicles, and improvements at Morgan Farm. We are excited about the varied ways these funds improve the quality for life for our Citizens. Please celebrate with us as we watch our City improve!*

		Expected FY 22-23	Received FY 22-23	Expected FY 23-24	Received FY 23-24	Expected FY 24-25
Grant - Children's Theatre	10-33-322	\$ 6,750	\$ 5,000	\$ 5,250	\$ 4,850	\$ 5,000
Grant - Miscellaneous	10-33-323	\$ 25,000	\$ 1,854	\$ 5,000	\$ -	\$ 2,000
Grant - UDOT Technical Planning	10-33-324	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 40,000
Grant - Walkability Virtual Academy	10-33-325	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
Grant- Firefly Park Reimbursement	45-38-612	\$ 411,500	\$ 1,405,862	\$ -	\$ -	\$ -
Grant - RAPZ Firefly Development	45-38-720	\$ 78,000	\$ 78,746	\$ 78,000	\$ -	\$ 78,000
Grant - RAPZ Population Allocation	45-38-721	\$ 20,000	\$ 17,775	\$ 22,000	\$ 22,083	\$ 23,000
Grant - Safe Routes to School	45-38-722	\$ 110,000	\$ -	\$ 110,000	\$ -	\$ -
Grant - COG Phases 3 & 4	45-38-725	\$ 2,300,000	\$ 281,406	\$ 3,400,000	\$ 495,010	\$ 3,000,000
Grant - COG Phase 5	45-38-726	\$ -	\$ -	\$ -	\$ -	\$ 1,833,000
Grant - Ridgeline Park LWCF	45-38-727	\$ 1,000,000	\$ -	\$ 1,265,000	\$ -	\$ 1,265,000
Grant - Firefly Outdoor Classroom	45-38-728	\$ -	\$ -	\$ 15,000	\$ -	\$ 10,000
Grant - Morgan Farm	45-38-729	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000
Grant - Ridgeline Park UORG	45-38-730	\$ -	\$ -	\$ -	\$ -	\$ 750,000
Grant - Clean Fleet	45-38-731	\$ -	\$ -	\$ -	\$ -	\$ 77,500
Grant- USHRAB	45-38-732	\$ -	\$ -	\$ -	\$ -	\$ -
Grant - CIB Stormwater	53-37-615		\$ -	\$ 30,000	\$ -	\$ -
<b>Totals</b>		<b>\$ 3,951,250</b>	<b>\$ 1,790,643</b>	<b>\$ 5,015,250</b>	<b>\$ 566,943</b>	<b>\$ 7,123,500</b>

**10-33-322 Grant - Children's Theatre** - Revenue generated from anticipated grants including: \$1,500 in RAPZ tax, a \$2,500 Rocky Mountain Power Grant, and a \$1250 Utah Division of Arts & Museum Grant. See expenditure account [10-75-661](#) for reference.

**10-33-323 Grant - Miscellaneous** - Revenue generated from economic development, public safety or other grant sources.

**10-33-324 Grant - UDOT Technical Planning Assistance** - The City has been approved for \$40,000 for planning assistance for FY 2024-2025. During the last fiscal year, we received \$35,000 to develop an Active Transportation Plan.

**10-33-325 Grant - Walkability Virtual Academy** - No funds are expected this year. Revenue generated from UDOT to make our community more walkable, moveable, equitable, and inclusive.

**45-38-612 Grant - Firefly Park Reimbursement** - No funds are being budgeted in this account this year. These funds were a reimbursement for the purchase of Firefly Park.

**45-38-720 Grant – RAPZ Firefly Development** - Revenue generated from this account is allocated through the Cache County RAPZ Tax program. This money is coming from the reimbursement from the construction of Firefly Park. This will be our final disbursement.

**45-38-721 Grant – RAPZ Population Allocation** - Funds distributed to each city in the Cache County each year from the Recreation Arts Parks and Zoo sales tax. Funds are distributed based on population.

**45-38-722 Grants - Safe Routes to School** - Funds were originally allocated for the technical planning assistant UDOT grant; the City now plans for the construction of sidewalks independent of grant revenue.

**45-38-725 Grant – COG Phases 3 & 4** - See 45-40-731 Major Street Projects for more info. In 2022, \$3.4 million was secured for the construction of phase 3 and 4. An additional \$496K was approved on 10/30/23 for a funding shortfall for phases 3 and 4.

**45-38-726 Grant - COG Phase 5** - The Cache County of Governments is funding additional expenses of Phase 5 of the widening of 1200 West, which was approved on October of 2023 for \$706K. We are hoping to be approved for an additional \$1.1 million dollars to complete that project.

**45-38-727 Grant - Ridgeline Park LWCF** - Staff has secured a Federal Grant from the Land and Water Conservation Fund to assist in the construction of Ridgeline Park Phase 1. For a phase 1 project, staff is seeking \$1.265M to be reimbursed after construction.

**45-38-728 Grant - Firefly Outdoor Classroom UORG** - Funds granted from UORG for the creation of an outdoor classroom at Firefly Park.

**45-38-729 Grant - Morgan Farm** - Nibley residents are hoping to secure funds with the purpose of expanding the use of Morgan Farm.

**45-38-730 Grant - Ridgeline Park UORG** - This grant was approved for funding the project of a bike course pump track in Phase 2 of Ridgeline Park.

**45-38-731 Grant - Clean Fleet** - Cost reimbursement by the Utah Department of Environmental Quality for up to 25% of a new vehicle purchase that meets clean air standards.

**45-38-732 Grant- USHRAB** - This grant provides funds to assist communities with protecting and digitizing important historical documents. Our City hopes to receive some grant funds to help us achieve this goal.

**53-37-615 Grant - CIB Stormwater** - Grant revenue from Community Impact Fund Board which is providing funds for an update to the stormwater master plan and GIS mapping.



Nibley's 2023  
Children's Theater  
Production of "The  
Misfit Pirate"

## Overall Revenues

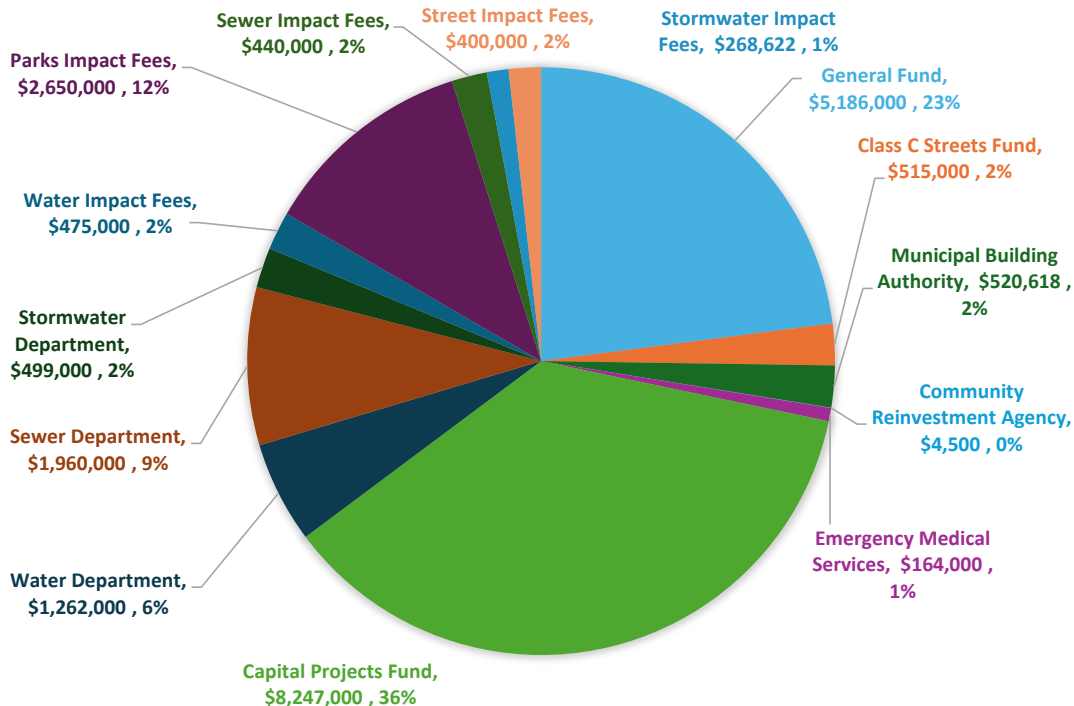
Revenue	Acct. #	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change	Reason for Change
General Fund	10	\$ 5,062,936	\$ 5,554,712	\$ 5,034,250	\$ 5,186,000	3%	City growing/revenue growing
Class C Streets Fund	11	\$ 514,974	\$ 726,907	\$ 383,000	\$ 515,000	34%	Higher revenue due to higher fuel \$
Municipal Building Authority	20	\$ 59,227	\$ 524,000	\$ 545,000	\$ 520,618	-4%	Little or no change
Community Reinvestment Agency	22	\$ -	\$ 10,000	\$ 15,000	\$ 4,500	-70%	No expected revenue
Emergency Medical Services	24	\$ 141,770	\$ 134,049	\$ 144,000	\$ 164,000	14%	Increased appropriation
Capital Projects Fund	45	\$ 3,230,740	\$ 1,647,093	\$ 6,396,000	\$ 8,247,000	29%	Park, COG, and other grants
Water Department	51	\$ 1,066,065	\$ 957,556	\$ 1,200,000	\$ 1,262,000	5%	City growth/revenue growth
Sewer Department	52	\$ 1,537,326	\$ 1,467,248	\$ 1,690,000	\$ 1,960,000	16%	City growth/revenue growth
Stormwater Department	53	\$ 288,519	\$ 291,035	\$ 338,000	\$ 499,000	48%	Increased appropriation
Water Impact Fees	55	\$ 216,796	\$ 341,276	\$ 300,000	\$ 475,000	58%	Increased growth and appropriation
Parks Impact Fees	56	\$ 508,559	\$ 813,582	\$ 1,620,000	\$ 2,650,000	64%	Increased growth
Sewer Impact Fees	57	\$ 353,245	\$ 398,363	\$ 419,000	\$ 440,000	5%	Increased growth
Stormwater Impact Fees	58	\$ 288,519	\$ 291,035	\$ 263,000	\$ 268,622	2%	Little or no change
Street Impact Fees	59	\$ 82,858	\$ 83,367	\$ 100,000	\$ 400,000	300%	Increased appropriation
<b>Total Revenues</b>		<b>\$ 13,351,536</b>	<b>\$ 13,240,222</b>	<b>\$ 18,447,250</b>	<b>\$ 22,591,740</b>	<b>22%</b>	

## Overall Expenditures

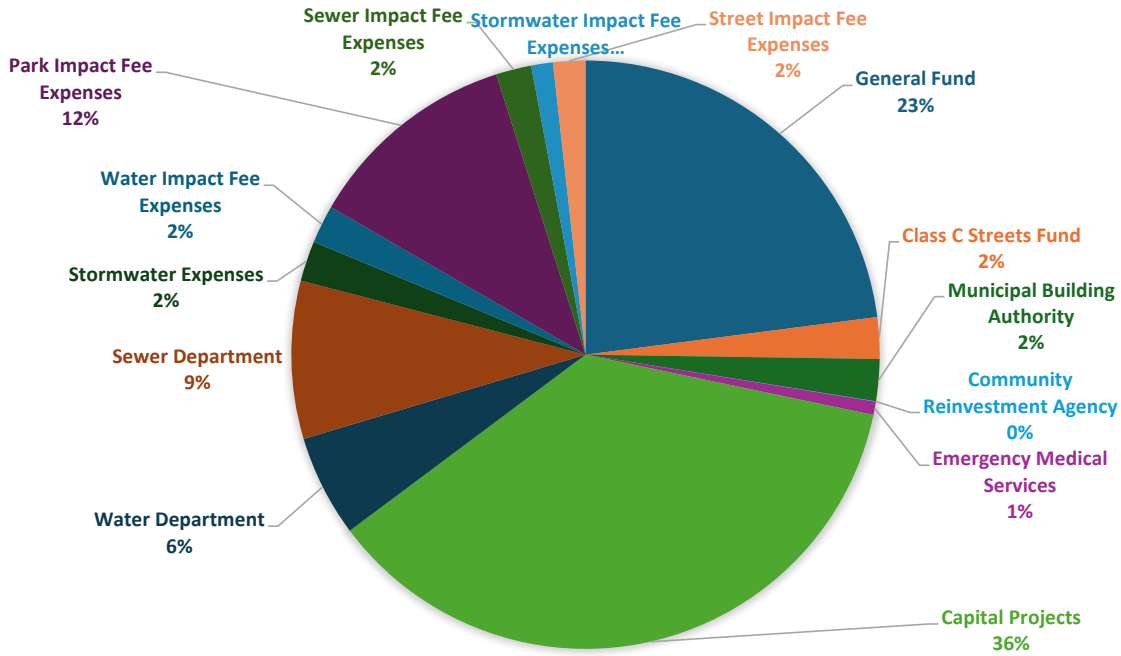
Expenditure	Acct. #	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change	Reason for Change
General Fund	10	\$ 5,203,774	\$ 4,807,442	\$ 5,034,250	\$ 5,186,000	3%	Lower CP Transfer, City Bldg paid off
Class C Streets Fund	11	\$ 263,919	\$ 333,345	\$ 383,000	\$ 515,000	34%	Increased reserve for future projects
Municipal Building Authority	20	\$ 43,346	\$ 44,160	\$ 545,000	\$ 520,618	-4%	Little or no change
Community Reinvestment Agency	21	\$ -	\$ 5,500	\$ 15,000	\$ 4,500	-70%	No reserves this year
Emergency Medical Services	24	\$ 139,123	\$ 139,388	\$ 144,000	\$ 164,000	14%	Increased ambulance service cost
Capital Projects	45	\$ 633,884	\$ 2,235,773	\$ 6,396,000	\$ 8,247,000	29%	Equipment purchases, new projects
Water Department	51	\$ 763,162	\$ 952,132	\$ 1,200,000	\$ 1,262,000	5%	Parts inventory and leak detection
Sewer Department	52	\$ 1,231,610	\$ 1,542,322	\$ 1,690,000	\$ 1,960,000	16%	Upsizing, repairs, & treatment costs
Stormwater Expenses	53	\$ 203,663	\$ 249,623	\$ 338,000	\$ 499,000	48%	New Street Sweeper purchase
Water Impact Fee Expenses	55	\$ -	\$ 7,122	\$ 300,000	\$ 475,000	58%	Mt Vista railroad bore cost
Park Impact Fee Expenses	56	\$ 14,915	\$ 45,195	\$ 1,620,000	\$ 2,650,000	64%	Ridgeline Park unspent, rolling over
Sewer Impact Fee Expenses	57	\$ 443,000	\$ 522,547	\$ 419,000	\$ 440,000	5%	Increased debt service principal
Stormwater Impact Fee Expenses	58	\$ -	\$ -	\$ 263,000	\$ 268,622	2%	Little or no change
Street Impact Fee Expenses	59	\$ -	\$ 86,206	\$ 100,000	\$ 400,000	300%	1200 West expense increase
<b>Total Expenditures</b>		<b>\$ 8,940,397</b>	<b>\$ 10,970,756</b>	<b>\$ 18,447,250</b>	<b>\$ 22,591,740</b>	<b>22%</b>	



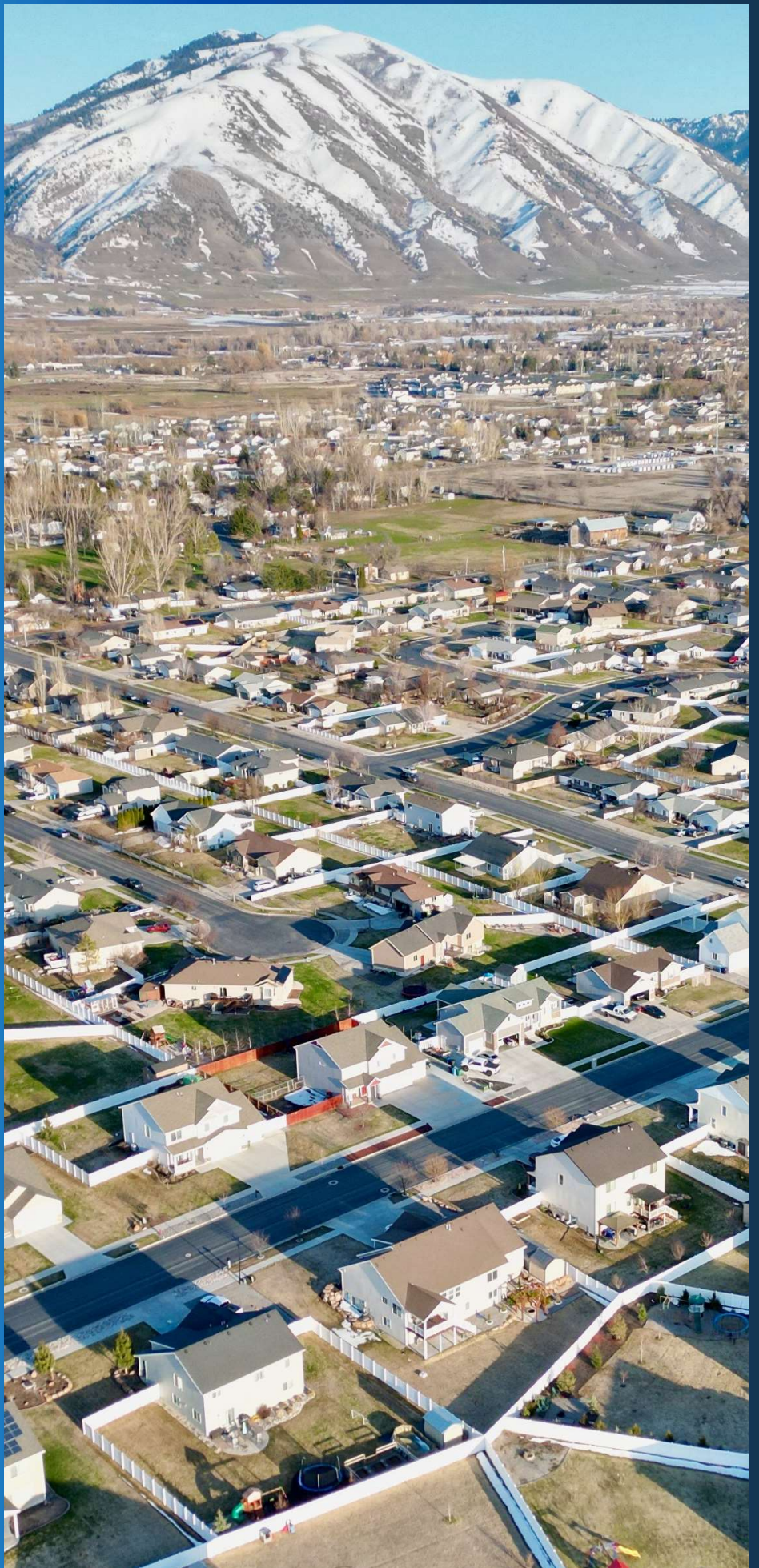
# Overall Revenues Fiscal Year 2024-2025



# Overall Expenses Fiscal Year 2024-2025



# GENERAL FUND REVENUE



## General Fund Overview

*The General Fund Revenue Overview shows funds received by Nibley City from various sources, including taxes, fees for permits and licenses, grants, recreation, and other sources of General Fund revenue.*

*The General Fund Expenditure Overview shows funds spent by Nibley City for essential government services, including City Council, Administration, Elections, Public Works, Non-Departmental, Public Safety, Streets, Sanitation, Planning and Building, Parks, and Community Development and Recreation.*

### Revenue

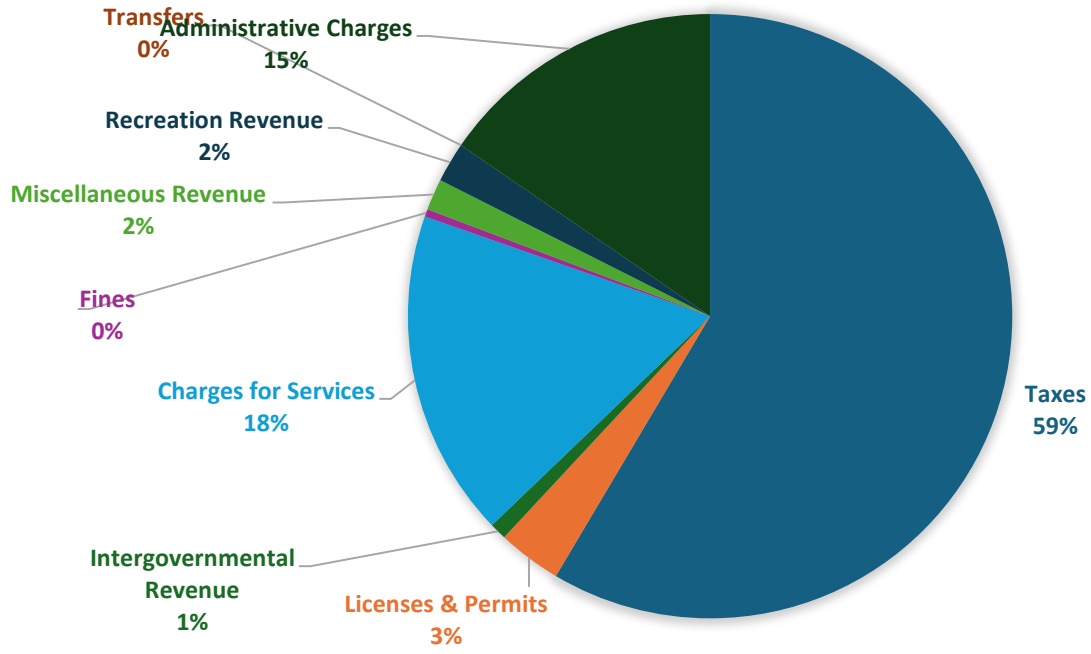
Revenue	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Taxes	10-31	\$ 2,978,451	\$ 2,488,939	\$ 2,721,000	\$ 3,035,000	12%
Licenses & Permits	10-32	\$ 188,889	\$ 272,837	\$ 256,000	\$ 177,000	-31%
Intergovernmental Revenue	10-33	\$ 6,854	\$ 49,850	\$ 55,250	\$ 47,000	-15%
Charges for Services	10-34	\$ 804,986	\$ 869,181	\$ 861,000	\$ 908,000	5%
Fines	10-35	\$ -	\$ -	\$ 21,000	\$ 21,000	0%
Miscellaneous Revenue	10-36	\$ 195,170	\$ 864,241	\$ 142,000	\$ 87,000	-39%
Recreation Revenue	10-37	\$ 107,586	\$ 131,659	\$ 100,000	\$ 111,000	11%
Transfers	10-38	\$ -	\$ -	\$ -	\$ -	
Administrative Charges	10-39	\$ 781,000	\$ 878,005	\$ 878,000	\$ 800,000	-9%
<b>Total General Fund Revenue</b>		<b>\$ 5,062,936</b>	<b>\$ 5,554,712</b>	<b>\$ 5,034,250</b>	<b>\$ 5,186,000</b>	<b>3%</b>

### Expenditures

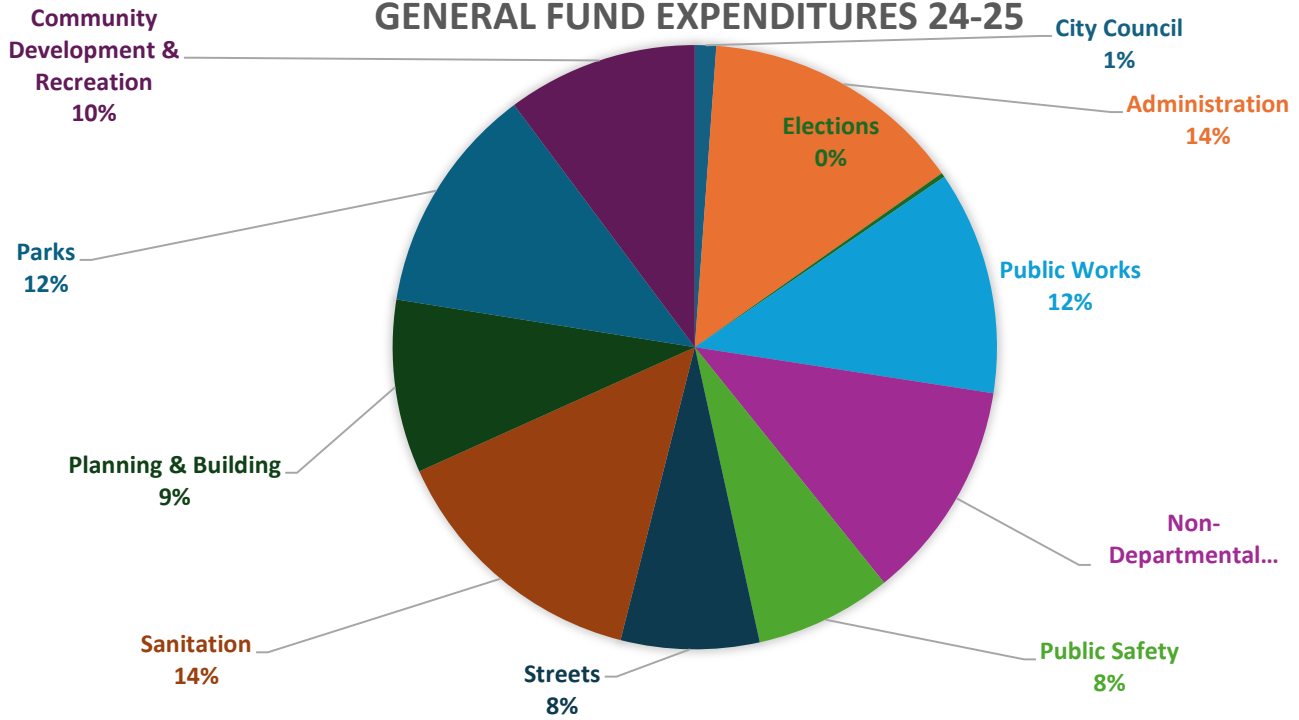
Expenditures	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
City Council	10-41	\$ 50,977	\$ 45,765	\$ 58,000	\$ 59,000	2%
Administration	10-43	\$ 598,213	\$ 543,103	\$ 724,000	\$ 731,000	1%
Elections	10-47	\$ -	\$ 8,541	\$ 22,000	\$ 12,000	-45%
Public Works	10-48	\$ 403,110	\$ 454,630	\$ 521,500	\$ 621,000	19%
Non-Departmental	10-50	\$ 1,744,073	\$ 1,367,930	\$ 674,750	\$ 611,100	-9%
Public Safety	10-54	\$ 332,807	\$ 337,047	\$ 354,000	\$ 380,000	7%
Streets	10-60	\$ 293,107	\$ 340,959	\$ 372,000	\$ 384,000	3%
Sanitation	10-62	\$ 603,743	\$ 490,722	\$ 712,000	\$ 742,000	4%
Planning & Building	10-68	\$ 331,012	\$ 317,678	\$ 479,000	\$ 480,500	0%
Parks	10-70	\$ 440,067	\$ 486,478	\$ 594,500	\$ 636,500	7%
Community Development & Recreation	10-75	\$ 406,665	\$ 414,588	\$ 522,500	\$ 528,900	1%
<b>Total General Fund Expenditures</b>		<b>\$ 5,203,774</b>	<b>\$ 4,807,442</b>	<b>\$ 5,034,250</b>	<b>\$ 5,186,000</b>	<b>3%</b>

<b>Surplus/(Deficit)</b>	<b>\$ (140,838)</b>	<b>\$ 747,270</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Cash Balance (est.)</b>				<b>\$ 1,900,000</b>
<b>Reserves/(Appropriated Funds)</b>				<b>\$ -</b>
<b>Ending Cash Balance (est.)</b>				<b>\$ 1,900,000</b>

## GENERAL FUND REVENUE 24-25



## GENERAL FUND EXPENDITURES 24-25



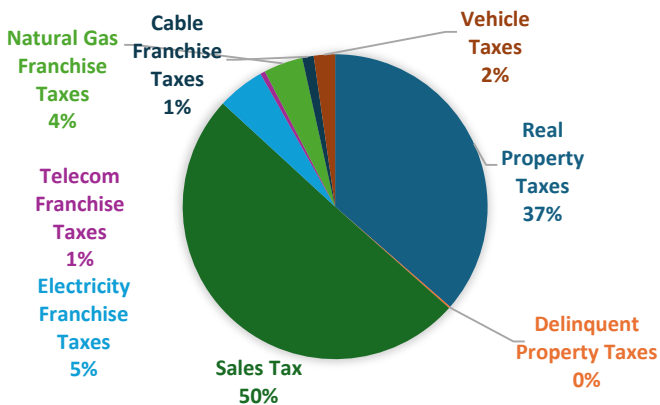
## General Fund Revenue: Taxes

The Taxes portion of the General Fund Revenue section of the budget accounts for funds received by Nibley City from taxes on property, sales, utilities, vehicles, as well as mass transit taxes.

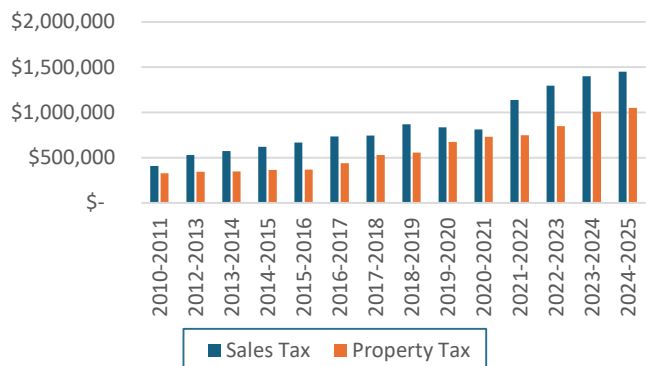
From the table below, it is clear that Nibley's primary revenue sources are 1) Sales Tax from state sales tax redistribution, and 2) Property Taxes. Nibley's taxation policy should therefore support state sales tax laws that sustain this revenue and the management of staff and finances to maintain an attractive, quality community that is friendly to property owners and supportive of high property values.

Revenue	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Real Property Taxes	10-31-110	\$ 976,673	\$ 1,000,801	\$ 1,007,000	\$ 1,050,000	4%
Delinquent Property Taxes	10-31-120	\$ 6,245	\$ 10,899	\$ 5,000	\$ 5,000	0%
Sales Tax	10-31-130	\$ 1,387,313	\$ 1,073,679	\$ 1,300,000	\$ 1,450,000	12%
Electricity Franchise Taxes	10-31-140	\$ 157,318	\$ 135,043	\$ 140,000	\$ 145,000	4%
Telecom Franchise Taxes	10-31-141	\$ 16,647	\$ 13,054	\$ 14,000	\$ 15,000	7%
Natural Gas Franchise Tax	10-31-142	\$ 157,220	\$ 143,942	\$ 90,000	\$ 120,000	33%
Cable Franchise Taxes	10-31-143	\$ 41,321	\$ 22,894	\$ 30,000	\$ 35,000	17%
Vehicle Taxes	10-31-150	\$ 80,229	\$ 88,628	\$ 45,000	\$ 65,000	44%
Mass Transit Taxes	10-31-160	\$ 155,484	\$ -	\$ 90,000	\$ 150,000	67%
<b>Total Taxes</b>		<b>\$ 2,978,451</b>	<b>\$ 2,488,939</b>	<b>\$ 2,721,000</b>	<b>\$ 3,035,000</b>	<b>12%</b>

Tax Revenue as a Percentage



Historic Tax Revenue



**10-31-110 Real Property Taxes** – Property tax revenue is determined by multiplying the property tax rate by the value of real property in the City. Property valuations are reviewed by the County annually and new valuations are released by the County each June. Based on the valuations determined by the County, the County adjusts the City's tax rate to a level that, when multiplied against the new year's property value, generates the same amount of dollars of revenue for the City as was generated the previous year. That rate is referred to as the Certified Rate. If property values go up, this would result in the certified tax rate going down. In order to allow the property tax revenue to grow with inflation and expansion, and to maintain sustainable and predictable service as the City grows, it is the City's practice to adjust the City's tax rate annually. This may be an increase or decrease depending on the state of the economy. If the certified rate is raised or lowered by Cache County, a vote of the City Council is required to adjust the tax rate back to the historic level of 0.001667. In order to adjust the rate up to the historical rate, the City is required to hold Truth in Taxation Hearing. If necessary, this hearing is held in August. Homeowners are taxed on 55% of the value on their primary residence. Please see Cache County Tax Rates here at this link: [cachecounty.org/auditor/tax-rates.html](https://cachecounty.org/auditor/tax-rates.html).

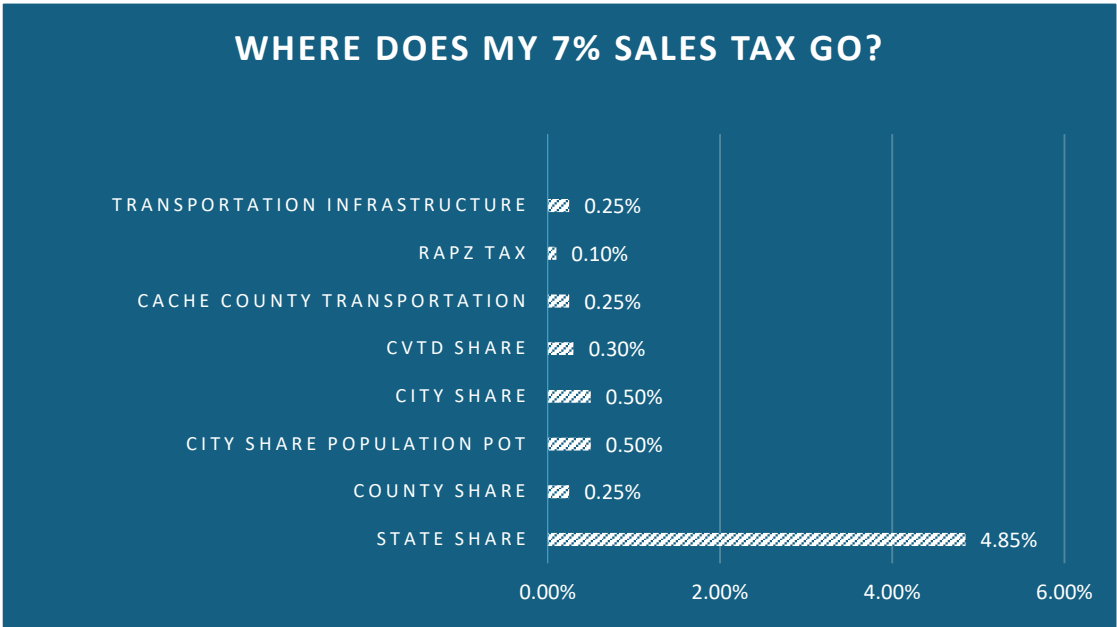
**10-31-120 Delinquent Property Taxes** – These are property taxes that were not paid by the due date but were received later than expected. These taxes include interest.

**10-31-130 Sales Tax** – These are taxes that are collected from retail sales both in Nibley and throughout the state. For every dollar spent in Nibley, one cent is set aside for cities as the municipal share. Nibley City receives 50% of all the municipal share sales taxes generated within Nibley City; the rest of that sales tax goes to the state’s population pot. Sales tax generated in Nibley accounts for about 18% of the City’s total sales tax revenue, with about 82% coming from statewide population redistribution. Nibley City receives taxes from the state’s population pot based on Nibley City’s total population. Sales taxes are collected each month and then distributed about 25 days after the last day of the month that the tax is due. The Sales Tax rate in Nibley is 7%. Of that, 4.85% goes to the state, 1% goes to the municipal share, as described above, 0.25% goes to the county, 0.30% goes to CVTD, 0.25% goes to Cache County for transportation, .25% for Transportation Infrastructure, and lastly 0.10% goes to the county for Recreation, Arts, Parks, and Zoo (RAPZ) Tax.

**10-31-140, 141,142, 143 Franchise Taxes** – Revenue generated from taxes and fees paid by utility customers to the utility companies that operate in the city. Franchise agreements are in place with Rocky Mountain Power, Dominion Energy, Comcast Cable Franchise, Digital First Telecom, and CenturyLink.

**10-31-150 Vehicle Taxes** – Revenue generated from the taxes the city receives from vehicle registrations of city residents’ vehicles. These taxes are collected and distributed by Cache County once each month.

**10-31-160 Mass Transit Taxes (Pass Through)** – Revenue received from the State and passed through to CVTD.



## General Fund Revenue: Licenses, Permits, Intergovernmental Revenue, and Charges For Services

The **Licenses and Permits** portion of the Revenue section of the budget accounts for funds received by Nibley City from residents and businesses as fees for various permits and licenses.

The **Intergovernmental Revenue** portion of the Revenue section of the budget shows funds received by Nibley City from other government agencies, which often includes grant funds.

The **Charges for Services** portion of the Revenue section of the budget shows funds received by Nibley City as charges for services provided by the City.

Revenue	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
<b>Licenses and Permits</b>						
Building Permits	10-32-210	\$ 163,980	\$ 243,858	\$ 233,000	\$ 150,000	-36%
Business Licenses & Fees	10-32-220	\$ 9,507	\$ 11,147	\$ 7,000	\$ 9,000	29%
Fire Inspection Fee	10-32-225	\$ 1,215	\$ 1,925	\$ 1,000	\$ 1,000	0%
Dog Licenses	10-32-250	\$ 14,128	\$ 15,848	\$ 12,000	\$ 14,000	17%
Kennel Licenses	10-32-251	\$ 60	\$ 60	\$ -	\$ -	
Right-of-way Permits	10-32-252	\$ -	\$ -	\$ 3,000	\$ 3,000	0%
<b>Total Licenses and Permits</b>		<b>\$ 188,889</b>	<b>\$ 272,837</b>	<b>\$ 256,000</b>	<b>\$ 177,000</b>	<b>-31%</b>

### Intergovernmental Revenue

Grant - Children's Theatre	10-33-322	\$ 5,000	\$ 4,850	\$ 5,250	\$ 5,000	-5%
Grant - Miscellaneous	10-33-323	\$ 1,854	\$ -	\$ 5,000	\$ 2,000	-60%
Grant - UDOT Tech Planning Assis	10-33-324	\$ -	\$ 35,000	\$ 35,000	\$ 40,000	14%
Grant - Walkability Virtual Acader	10-33-325	\$ -	\$ 10,000	\$ 10,000	\$ -	-100%
<b>Total Intergovernmental</b>		<b>\$ 6,854</b>	<b>\$ 49,850</b>	<b>\$ 55,250</b>	<b>\$ 47,000</b>	<b>-15%</b>

### Charges For Service

Comm. Center Dispatch	10-34-410	\$ 78,518	\$ 75,065	\$ 75,000	\$ 82,000	9%
Planning Review & Inspection	10-34-420	\$ 42,923	\$ 74,260	\$ 25,000	\$ 35,000	40%
Development Fees Reimbursed	10-34-422	\$ 56,657	\$ 115,509	\$ 50,000	\$ 60,000	20%
Refuse Collection Charges	10-34-430	\$ 616,585	\$ 590,499	\$ 700,000	\$ 720,000	3%
Community Center Rental	10-34-431	\$ 10,511	\$ 13,847	\$ 10,000	\$ 10,000	0%
Variance and Appeals	10-34-681	\$ (209)	\$ -	\$ 1,000	\$ 1,000	0%
<b>Total Charges for Service</b>		<b>\$ 804,986</b>	<b>\$ 869,181</b>	<b>\$ 861,000</b>	<b>\$ 908,000</b>	<b>5%</b>

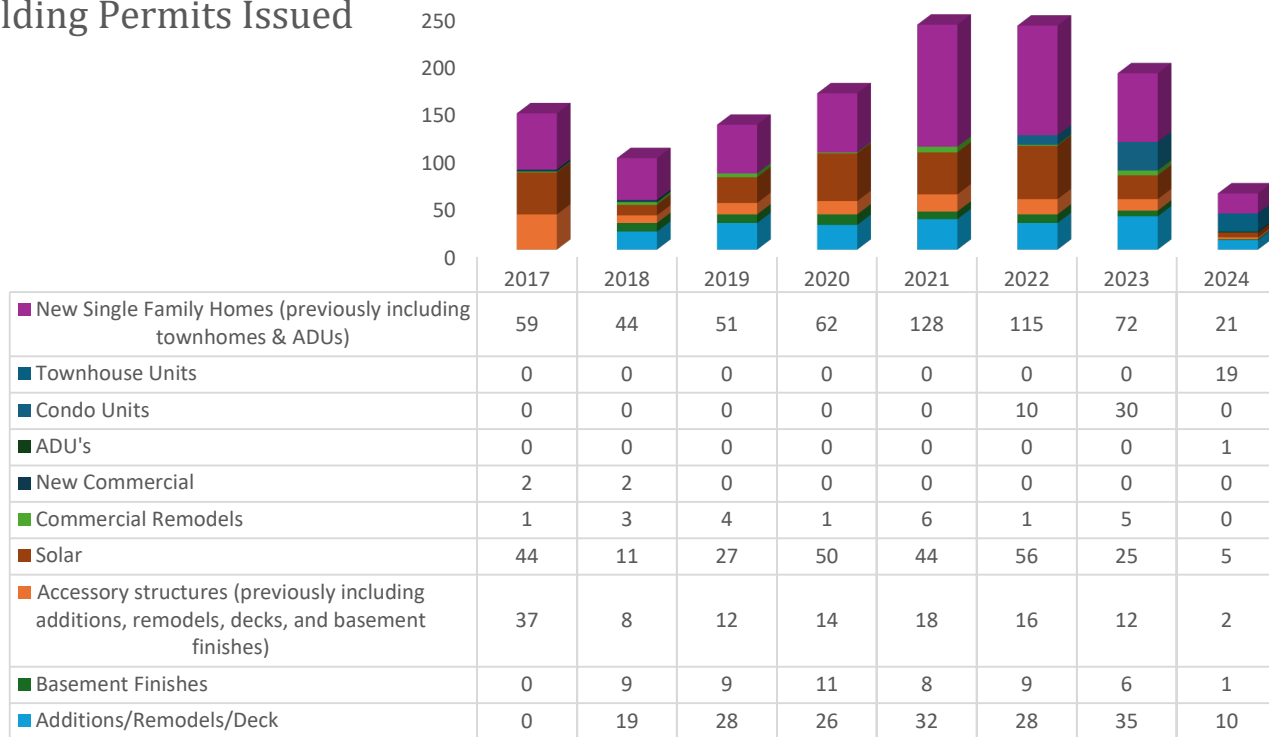
### Licenses and Permits

**10-32-210 Building Permits** – Revenue generated from building permits. There was a total of 72 new home permits in 2023, a year-over-year decrease of 37% for new home permits. In 2022 we had 115 new home permits, and in 2021 we had 128 new home permits, so new home building has slowed.

In addition to the budgeted revenue that would come from new home permits, additional revenue is anticipated for other permits as well, such as for remodels, accessory structures, solar permits, and commercial permits.

The graph below shows the trend in building permits from FY16-17, FY17-18, FY18-19, FY 19-20, FY 20-21, FY 21-22, FY 22-23, and FY 23-24, including the breakdown for the types of permits.

## Building Permits Issued



**10-32-220 Business Licenses & Fees** - Revenue generated from business licensing fees and late fees, which includes \$30 for a home-based business with impact and \$150 for a commercial business, as well as a \$10 or 10% late fee. The City currently has 167 home-based businesses and 36 commercial businesses, for an overall annual increase of 9% over last year.

**10-32-225 Fire Inspection Fee** - Revenue generated from commercial business license fire inspection fees. The fee is collected by Nibley from the business at the time of renewal of the business license. Cache County conducts the inspection, and the cost is passed along to the business owners.

**10-32-250 Dog Licenses** - Revenue generated from dog license fees, which is \$25 for spayed/neutered dogs or \$35 for unaltered dogs, less a \$10 discount if paid before 2/28 of each year. Revenue is used to pay for animal control services provided by the Sheriff's office. Reimbursement of dog boarding is also receipted here. See expenditure account [10-54-360](#) for reference.

**10-32-251 Kennel License** - Revenue generated from kennel license fees, which are \$30 for a multi-dog license for up to 3 dogs. Revenue is used to pay for animal control services provided by the Sheriff's office. See expenditure account [10-54-360](#) for reference.

**10-32-252 Right-Of-Way Permits** - Revenue generated from permits granting the use of a roadway, PUE, or other property.

## Intergovernmental Revenue

**10-33-322 Grant - Children's Theatre** - Revenue generated from anticipated grants including: a \$1,500 RAPZ grant, a \$2,500 Rocky Mountain Power Grant, and a \$1,250 Utah Division of Arts & Museum Grant. See expenditure account [10-75-661](#) for reference.

**10-33-323 Grant - Miscellaneous** - Revenue generated from economic development, public safety or other grant sources.

**10-33-324 Grant - UDOT Technical Planning Assistance** - The City has been approved for \$40,000 for planning assistance for FY 2024-2025. During the last fiscal year, we received \$35,000 to develop an Active Transportation Plan.

**10-33-325 Grant - Walkability Virtual Academy** - No funds are expected this year. Revenue generated from UDOT to make our community more walkable, moveable, equitable, and inclusive.

### **Charges for Services**

**10-34-410 Communications Center-Dispatch** - Revenue generated from a \$3 per residence and business monthly charge to pay for the countywide dispatch center. This charge is passed on to Logan City through expense account [10-54-440](#). The \$2 dispatch center fee provides funds to support the Countywide 911 Emergency Dispatch Center and the \$1 Radio Fee provides funds to support the radio and antenna infrastructure around the county that is used by public safety agencies.

**10-34-420 Planning Review and Inspection Fees** - Revenue generated for application fees, such as for submission of a final plat, to pay for items reviewed by the Planning Commission. This account is also used for receipt of fees for land use appeal hearings. Those hearings typically only occur a couple of times per year. This account also will receive revenue for development review and inspection fees.

**10-34-422 Development Fees Reimbursement** - Revenue generated from developers who reimburse the City for fees the City incurs on behalf of development such as street lights, concrete collars, trees, and engineering and legal reviews.

**10-34-430 Refuse Collection Service Fees** - Revenue generated from fees paid by residents for garbage, recycling, and green waste collection services. Please reference expenditure account [10-62-320](#), from which we pay for waste services contracted through Waste Management.

**10-34-431 Community Center Rental Fees** - Revenue generated from City Hall Community Center rentals. Community Rental Fees are: Resident Small Gathering \$125, Resident Large Gathering \$250, Non-Resident Small Gathering \$200, Non-Resident Large Gathering \$400.

**10-34-681 Variance and Appeals** - Revenue generated from Variance and Appeal applications.



## General Fund Revenue - Fines/Misc. Revenue

The **Fines** portion of the Revenue section of the budget accounts for fines received by Nibley City from the Justice Court, as well as for parking ticket fines issued by the Cache County Sheriff's Office.

The **Miscellaneous Revenue** portion accounts for funds received by Nibley City from a variety of sources.

Revenue	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
<b>Fines</b>						
Court Fines	10-35-510	\$ 26,505	\$ 18,397	\$ 20,000	\$ 20,000	0%
Administrative Fines	10-35-515	\$ 560	\$ 1,075	\$ 1,000	\$ 1,000	0%
<b>Total Fines</b>		<b>\$ 27,065</b>	<b>\$ 19,472</b>	<b>\$ 21,000</b>	<b>\$ 21,000</b>	<b>0%</b>
<b>Miscellaneous Revenue</b>						
Interest Earnings	10-36-610	\$ 117,013	\$ 818,046	\$ 100,000	\$ 45,000	-55%
Sale of Surplus Equipment	10-36-670	\$ 7,990	\$ 2,505	\$ -	\$ -	
House Rent	10-36-683	\$ 32,103	\$ 32,400	\$ 30,000	\$ 30,000	0%
Penalties	10-36-684	\$ 2,731	\$ 4,664	\$ 2,000	\$ 2,000	0%
Damage To City Property Reim.	10-36-686	\$ 25,944	\$ -	\$ 1,000	\$ 1,000	0%
Miscellaneous Revenue	10-36-690	\$ 4,945	\$ 2,381	\$ 5,000	\$ 5,000	0%
Land Leases	10-36-691	\$ 4,445	\$ 4,245	\$ 4,000	\$ 4,000	0%
<b>Total Miscellaneous Revenues</b>		<b>\$ 195,170</b>	<b>\$ 864,241</b>	<b>\$ 142,000</b>	<b>\$ 87,000</b>	<b>-39%</b>

### Fines

**10-35-510 Court Fines** - Revenue paid to Nibley from Hyrum City Court (after Hyrum retains a portion to cover the costs), for ordinance penalties assessed to residents for civil infractions or misdemeanors.

**10-35-515 Administrative Fines** - Revenue generated to Nibley City from ordinance penalties assessed to residents for civil infractions or misdemeanors. One example is for parking tickets.

### Miscellaneous Revenue

**10-36-610 Interest Earnings** - Revenue generated from interest earned by the City on all fund balances of money held in interest-bearing accounts. The interest is apportioned out once per year at the end of the fiscal year to each of the individual funds based on the percentage of each total fund balance.

**10-36-670 Sale of Surplus Equipment** - No funds are budgeted in this account this year.

**10-36-683 House Rent** - Revenue generated from this account is for the 3 houses located at 3184 S Main, 3196 S Main, and 465 W 3200 S. The City purchased 2 of the houses in anticipation of the realignments of 3200 South, and the 3rd house was purchased due to the proximity to City Hall for possible future projects.

**10-36-684 Penalties** - Revenue generated from penalties/fees related to bank charges and late fees.

**10-36-686 Reimbursement for Damage to City Property** - Revenue generated for reimbursement from an individual or company if damage is done to any City property. A common source is motor vehicle accidents that damage trees, signs, or infrastructure.

**10-36-690 Miscellaneous Revenue** - Revenue for which there is not an associated revenue account.

**10-36-691 Land Leases** - Revenue generated from rent paid by individuals leasing city-owned land.

## General Fund Revenue - Recreation

*The Recreation Revenue portion of the Revenue section of the budget shows funds received by Nibley City as charges for programs and events run by the City's Recreation Department, as well as any funds received from sponsorships and grants.*

Revenue	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Field Rental	10-37-440	\$ 2,565	\$ 1,325	\$ 2,000	\$ 2,000	0%
Youth & Adult Programs	10-37-442	\$ 75,253	\$ 97,673	\$ 72,000	\$ 80,000	11%
Nibley Fitness	10-37-444	\$ 6,469	\$ 5,787	\$ 6,000	\$ 6,000	0%
Fitness Programs	10-37-445	\$ 5,036	\$ 4,096	\$ 3,000	\$ 3,000	0%
Special Events	10-37-446	\$ 380	\$ 620	\$ 500	\$ 500	0%
Rec Rental Equipment	10-37-450	\$ 5	\$ 25	\$ -	\$ -	
Park/Pavilion Rental Fees	10-37-460	\$ 4,896	\$ 4,845	\$ 4,000	\$ 4,000	0%
Heritage Days	10-37-660	\$ 10,350	\$ 5,910	\$ 7,000	\$ 7,000	0%
Youth Council Revenue	10-37-661	\$ 962	\$ 309	\$ 1,000	\$ 500	-50%
Nibley Royalty	10-37-662	\$ 1,540	\$ 2,470	\$ 1,500	\$ 1,000	-33%
Sponsorships	10-37-665	\$ 50	\$ 8,600	\$ 3,000	\$ 5,000	67%
Recreation Grants	10-37-700	\$ 80	\$ -	\$ -	\$ 1,000	
Morgan Farm Revenue	10-37-701	\$ -	\$ -	\$ -	\$ 1,000	
<b>Total Recreation Revenue</b>		<b>\$ 107,586</b>	<b>\$ 131,659</b>	<b>\$ 100,000</b>	<b>\$ 111,000</b>	<b>11%</b>



**10-37-440 Field Rental** - Revenue generated from the rental of Nibley City recreational fields.

**10-37-442 Youth & Adult Programs** - Revenue generated from Youth Baseball, Softball, Ultimate Frisbee, Super START Programs, Youth Soccer, Nerf Tag, Pickleball, Cross Country, Ultimate Frisbee, Flag Football, Summer Camp, Clinics, and Tournaments and adult drop-in soccer for fall and spring. This is associated with expenditure account [10-75-515](#).

**10-37-444 Nibley Fitness** - Revenue generated from fitness classes hosted by the City. This is associated with expenditure account [10-75-670](#).

**10-37-445 Fitness Programs** - Revenue generated from recreation races hosted by the City from Runnercard or other facilitators. This is associated with expenditure account [10-75-670](#).

**10-37-446 Special Events** - Revenue generated from special events held each year, including community races. This is associated with expenditure account [10-75-540](#).

**10-37-450 Rec Rental Equipment** - Revenue generated from equipment available to rent for family reunions, family nights, youth groups, etc. This is associated with expenditure account [10-75-500](#).

**10-37-460 Park/Pavilion Rental Fees** - Revenue generated from park/pavilion rentals. This is separate from field rentals above.

**10-37-660 Heritage Days Revenue** - Revenue generated through Heritage Days activities and sponsorships. See expenditure account [10-75-660](#).

**10-37-661 Youth Council Revenue** - Revenue generated by Youth Council fundraisers and donations. See expenditure account [10-75-662](#).

**10-37-662 Nibley Royalty** - Revenue generated through pageant participation fees and donations. See expenditure account [10-75-664](#).

**10-37-665 Sponsorship** - Revenue from recreation sponsor donations.

**10-37-700 Recreation Grants** - No grant funds are anticipated this year.

**10-37-701 Morgan Farm Revenue** - Revenue from Morgan Farm events and fundraisers.



## General Fund Revenue: Transfers & Administrative Charges

The **Transfers** section of the budget shows funds transferred to other funds within our budget.

The **Administrative Charges** portion of the budget shows funds transferred into the General Fund from enterprise funds.

Revenue	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
<b>Transfers</b>						
Appropriated Fund Balance	10-38-890	\$ -	\$ -	\$ -	\$ -	0%
CRA Transfer to GF	10-38-892	\$ -	\$ -	\$ -	\$ -	0%
		\$ -	\$ -	\$ -	\$ -	0%

### Administrative Charges

Water	10-39-700	\$ 350,000	\$ 395,002	\$ 395,000	\$ 360,000	-9%
Sewer	10-39-701	\$ 350,000	\$ 395,002	\$ 395,000	\$ 360,000	-9%
Stormwater	10-39-702	\$ 81,000	\$ 88,000	\$ 88,000	\$ 80,000	-9%
<b>Total Administrative Charges</b>		<b>\$ 781,000</b>	<b>\$ 878,005</b>	<b>\$ 878,000</b>	<b>\$ 800,000</b>	<b>-9%</b>

<b>Total General Fund Revenues</b>	<b>\$ 5,090,001</b>	<b>\$ 5,574,184</b>	<b>\$ 5,034,250</b>	<b>\$ 5,186,000</b>	<b>3%</b>
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### Transfers

**10-38-890 Appropriated Fund Balance** - This account is used to allocate funds from the existing fund balance.

**10-38-892 CRA Transfer to General Fund** - No funds are budgeted for this fiscal year. Per the agreement of the formation of the CRA, 5% of funds received into the CRA are eligible to transfer into the General Fund as an Administrative Fee for the CRA.

### Administrative Charges

**10-39-700, 701 and 702** - Enterprise funds (water, sewer, stormwater) reimburse the General Fund for costs incurred in managing and operating the utility operations. An analysis is performed each year to examine the administrative costs and the costs are adjusted accordingly. These costs include staff, software, equipment, facilities, vehicles, etc.



# GENERAL FUND EXPENSES



## City Council

*City Council expenses cover expenses related to salary, education, training, and travel for the Mayor and five Councilmembers. The Mayor is also given a small amount of discretionary funds to cover the cost of membership in the Mayor's Association as well as various other expenses that the Mayor determines necessary.*

	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Salaries & Wages	10-41-110	\$ 35,924	\$ 31,482	\$ 36,000	\$ 37,000	3%
Employee Benefits	10-41-130	\$ 7,155	\$ 6,606	\$ 8,000	\$ 8,000	0%
Education, Travel & Training	10-41-230	\$ 7,591	\$ 6,772	\$ 12,000	\$ 12,000	0%
Mayor's Discretionary	10-41-620	\$ 306	\$ 904	\$ 2,000	\$ 2,000	0%
<b>Total Mayor/Council Expenditures</b>		<b>\$ 50,977</b>	<b>\$ 45,765</b>	<b>\$ 58,000</b>	<b>\$ 59,000</b>	<b>2%</b>

**10-41-110 Salaries & Wages** - Funds allocated for Councilmember and Mayor stipends. The City's policy is to adjust the stipend annually at the same rate as it is adjusted for other employees.

**10-41-130 Employee Benefits** - Funds allocated to be paid for Social Security & Medicare withholdings, and telephone/data allowances.

**10-41-230 Education, Training & Travel** - Funds allocated for hotel costs, mileage, and per diem. The funds are used to cover costs for councilmembers and companions to attend the Utah League of Cities & Towns Annual and Mid-Year Conferences, as well as other travel and training.

**10-41-620 Mayor's Discretionary** - Funds allocated at the Mayor's discretion for city-related needs.

## The Nibley City Council



*From Left to Right: Garrett Mansell, Kay Sweeten, Matt Laursen, Mayor Larry Jacobsen, Erin Mann, and Norm Larsen.*

## Administration

*Administration fees cover the administrative and office expenses that relate to regular business operations of the City and are not necessarily specific to a department.*

Expenses	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Salaries & Wages	10-43-110	\$ 329,713	\$ 326,963	\$ 399,000	\$ 426,000	7%
Employee Benefits	10-43-130	\$ 186,990	\$ 142,717	\$ 215,000	\$ 188,000	-13%
Education, Travel & Training	10-43-230	\$ 13,074	\$ 6,564	\$ 22,000	\$ 25,000	14%
Memberships & Dues	10-43-300	\$ 12,946	\$ 7,897	\$ 4,000	\$ 6,000	50%
Professional Services	10-43-310	\$ 35,200	\$ 35,766	\$ 45,000	\$ 45,000	0%
Legal Expense	10-43-311	\$ 60	\$ 5,097	\$ 5,000	\$ 5,000	0%
Economic Development	10-43-341	\$ 272	\$ -	\$ 4,000	\$ 4,000	0%
Department Expenditures	10-43-400	\$ 19,959	\$ 18,099	\$ 30,000	\$ 32,000	7%
<b>Total Admin. Expenditures</b>		<b>\$ 598,213</b>	<b>\$ 543,103</b>	<b>\$ 724,000</b>	<b>\$ 731,000</b>	<b>1%</b>

**10-43-110 Salaries & Wages** - Funds allocated for salaries of the following employees:

- City Manager
- Treasurer
- Recorder
- Utility Billing Clerk
- Accounts Payable Clerk
- Office Specialist

**10-43-130 Employee Benefits** - Funds allocated are based on premium/contribution changes and increases related to salary changes. Funds include costs for Medicare, Social Security, the Utah Retirement System, and telephone/data allowances.

**10-43-230 Education, Training, & Travel** - Funds are for training conferences and continuing education, including hotel costs, mileage, and per diem, as well as for licenses and certification fees.

**10-43-300 Memberships & Dues** - Funds allocated for professional memberships & dues, which may include: the Utah League of Cities and Towns, International City/County Management Association, Utah City Managers Association, Utah Municipal Clerk's Association, American Society of Civil Engineers, International Institute of Municipal Clerks, Cache Valley Chamber of Commerce, Utah Association of Public Treasurers, American Public Works Association, BRAG Area Clerks and Records Association, Government Finance Officers Association, the Association of Public Treasurers of United States and Canada, Cache Mayor's Association, Entity Registration, Society for Human Resources Management, and the Utah Government Finance Officers Association.

**10-43-310 Professional Services** - Funds allocated for outside auditing and accounting services.

**10-43-311 Legal Expenses** - Funds allocated for legal services.

**10-43-341 Economic Development** - Funds allocated for economic development training, consulting and related services.

**10-43-400 Department Expenditures** - Funds allocated to cover a variety of general department expenditures.

## Elections

Municipal elections occur during "odd" years. Every other year, the City holds an election where citizens elect either a mayor and two council members, or three council members. These funds are used to pay for those election expenses. Over the past few election cycles, the City has contracted with Cache County to assist in running the elections. Nibley City will not have an election in 2024, and the next election should be in 2025 with the primary election date falling sometime in June of 2025.

Expenses	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Department Expenditures	10-47-400	\$ -	\$ 125	\$ 2,000	\$ 2,000	0%
Cache County	10-47-450	\$ -	\$ 8,416	\$ 20,000	\$ 10,000	-50%
<b>Total Election Expenditures</b>		<b>\$ -</b>	<b>\$ 8,541</b>	<b>\$ 22,000</b>	<b>\$ 12,000</b>	<b>-45%</b>

**10-47-400 Department Expenditures** - Funds allocated to cover a variety of general department expenditures. These funds may be used to educate the public regarding voting procedure and/or Ranked Choice Voting and to hold events that allow the public to learn more about ballot measures or meet potential Mayoral or City Council candidates. Other expenditures may include:

- \* Designing and mailing an individual flyer included with utility bills
- \* Advertising at Heritage Days
- \* Potential election signs as are typically used during political campaigns
- \* Publish public notices
- \* Inform candidates and the public of legal requirements governing candidates and campaigns

**10-47-450 Cache County** - These funds will be used to pay for the contract with Cache County to facilitate the potential Primary election and the General Election, using either standard election practices or Ranked Choice Voting practices. Funds will pay for postage, ballot printing, ballot counting, poll workers, and some publications.



# Public Works Department

## Mission Statement

*Public Works department oversees the City's Water, Sewer, Streets, Stormwater, and Parks Departments. Our Public Works Department trains and educates personnel necessary for our City to sustain services essential for the welfare and quality of life for its citizens. Guiding principles of the Public Works Department include:*

- 1- Protecting the health and well being of the public and City employees*
- 2- Responsive, respectful, and friendly to residents and coworkers*
- 3- Provide all services in a safe and efficient manner*
- 4- Provide opportunities for education and training for all employees*

## 2023-2024 Department Accomplishments/Duties

- \* Provided opportunities for education and training for all employees
- \* Protected the health and well being of employees and public
  - \* Maintained save transportation routes
- \* Provided safe open space and parks for outdoor recreation
  - \* Provided safe drinking water for Nibley residents
  - \* Maintained a sewer system with no backups
  - \* Reduced pollutants from storm water operations

## 2024-2025 Department Goals/Projects

- \* Ensure Public Works employees have a healthy, safe, and secure workplace
  - \* Provide safe drinking water
  - \* Support team building committee in monthly activities
- \* Operate, maintain, and improve the City's streets to serve the residents
  - \* Provide safe parks and open space
- \* Maintain an exceptionally qualified and well trained staff

## Department Performance Measures

Measures	FY 23-24 Actual	FY 24-25 Target	FY 25-26 Target
Department Work Order	5%	50%	75%
Safety Program	10%	50%	75%
Team Building Committee	50%	75%	75%
Public Works Recognition	5%	50%	50%

## Department 5-Year Plan

FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 29-30
Hire Additional Water Employee	Streets Department Employee	Trade-In Backhoes	Hire Additional Parks Department Employee.	Hire Additional Streets employee.
Capital Equipment Plan		Replace 1997 International Bobtail	Replace the Gap Vax.	Replace the 2011 Freightliner.
New Streets Sweeper				

## Public Works

*Public Works expenses include expenses for our Public Works department, which includes our Public Works Director, our City Engineer, and a Public Works Inspector. These expenses also cover generalized expenses for the entire Public Works team, such as Uniforms and Personal Protective Equipment, office supplies, vehicle fuel, repair, and maintenance, etc.*

Expenses	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Salaries & Wages	10-48-110	\$ 179,560	\$ 228,903	\$ 248,000	\$ 305,000	23%
Employee Benefits	10-48-130	\$ 75,830	\$ 94,596	\$ 100,000	\$ 129,000	29%
Education, Travel & Training	10-48-230	\$ 2,891	\$ 7,542	\$ 11,000	\$ 15,000	36%
Office Supplies	10-48-240	\$ 808	\$ 581	\$ 2,000	\$ 2,000	0%
Uniforms and PPE	10-48-247	\$ 6,365	\$ 5,304	\$ 9,000	\$ 9,000	0%
Facilities and Maintenance	10-48-250	\$ 15,348	\$ 16,588	\$ 16,000	\$ 17,000	6%
Vehicle Fuel	10-48-251	\$ 56,160	\$ 47,653	\$ 55,000	\$ 57,000	4%
Vehicle Repair and Maintenance	10-48-252	\$ 34,395	\$ 25,772	\$ 32,000	\$ 34,000	6%
Utilities	10-48-270	\$ 16,518	\$ 12,531	\$ 15,000	\$ 17,000	13%
Memberships & Dues	10-48-300	\$ 774	\$ 834	\$ 2,000	\$ 3,000	50%
Professional Services	10-48-310	\$ -	\$ -	\$ 500	\$ 500	0%
Legal Expense	10-48-311	\$ 60	\$ -	\$ 500	\$ 500	0%
Department Expenditures	10-48-400	\$ 6,676	\$ 3,369	\$ 8,000	\$ 8,000	0%
Engineering Expense	10-48-514	\$ 181	\$ 3,380	\$ 8,500	\$ 8,500	0%
Emergency Expenses	10-48-515	\$ 4,728	\$ 2,354	\$ 10,000	\$ 10,000	0%
Safety	10-48-516	\$ 2,816	\$ 5,223	\$ 4,000	\$ 5,500	38%
<b>Total Public Works Expenditures</b>		<b>\$ 403,110</b>	<b>\$ 454,630</b>	<b>\$ 521,500</b>	<b>\$ 621,000</b>	<b>19%</b>

**10-48-110 Salaries & Wages** - Funds allocated for salaries for Public Works Director, City Engineer, and a Public Works Inspector. This budget increased due to funding the Public Works Inspector position fully from this budget, instead of the previous split between Public Works and Planning salary budgets.

**10-48-130 Employee Benefits** - Funds allocated are based on premium/contribution changes and increases related to salary changes. Funds include costs for Medicare, Social Security, the Utah Retirement System, employee assistance programs, and telephone/data allowances.

**10-48-230 Education, Training, & Travel** - Funds are for training conferences and continuing education, including hotel costs, mileage, and per diem, as well as for licenses and certification fees.

**10-48-240 Office Supplies** - Office supplies for all Public Works departments.

**10-48-247 Uniforms and PPE** - Funds allocated for public works safety and cold weather gear, boots, shirts, etc. This account includes funds for all public works departments' uniform expenses.

**10-48-250 Facilities and Maintenance** - Funds allocated for maintenance of City Hall and Public Works buildings.

**10-48-251 Vehicle Fuel** - Funds allocated for all vehicle fuel expenses. Enterprise departments reimburse the General Fund for these costs through the administrative charges in accounts [10-39-700](#) through [10-39-702](#).

**10-48-252 Vehicle Repair and Maintenance** - Funds allocated for all vehicle repairs and maintenance. Enterprise departments reimburse the General Fund for these costs through the administrative charges in accounts [10-39-700](#) through [10-39-702](#).

**10-48-270 Utilities** - Funds allocated for utility costs at the Public Works buildings. Enterprise departments reimburse the General Fund for these costs through the administrative charges in accounts [10-39-700](#) through [10-39-702](#).

**10-48-300 Memberships & Dues** - Funds allocated for professional memberships and dues, which includes the American Public Works Association, the Utah Floodplain and Stormwater Management Association, the Utah Section of the American Society of Civil Engineers, the International Code Council, the Division of Professional Licensing, the Department of Environmental Quality, the Rural Water Association, as well as the Utah City Engineers Association. These memberships provide opportunities for educational training and networking with other industry professionals across the state.

**10-48-310 Professional Services** - Funds allocated for non-engineering or non-legal professional services, including appraisal services.

**10-48-311 Legal Expense** - These funds are for legal services related to Public Works projects.

**10-48-400 Department Expenditures** - Funds allocated for general costs related to the public works department, including wireless service for field devices.

**10-48-514 Engineering Expense** - Funds allocated for outside engineering costs related to public works functions.

**10-48-515 Emergency Expense** - Funds allocated for any unforeseen costs due to an emergency.

**10-48-516 Safety** - Funds allocated for safety training, equipment, and incentives. This year we are implementing a new safety incentive program.



## Non-Departmental

*Non-Departmental expenses are expenses that benefit all departments in the City, and are not tied to a specific department.*

Expenses	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Office Supplies	10-50-240	\$ 6,221	\$ 6,348	\$ 6,500	\$ 7,000	8%
Postage/Shipping	10-50-243	\$ 1,497	\$ 1,360	\$ 1,500	\$ 1,500	0%
Utility Billing Postage	10-50-245	\$ 13,045	\$ 12,141	\$ 14,000	\$ 17,000	21%
Facilities and Maintenance	10-50-250	\$ 4,144	\$ 3,518	\$ 3,000	\$ 4,000	33%
Utilities	10-50-270	\$ 15,716	\$ 14,583	\$ 16,000	\$ 17,000	6%
Software	10-50-370	\$ 51,473	\$ 42,494	\$ 55,000	\$ 55,000	0%
Bank Charges	10-50-440	\$ 22,309	\$ 31,227	\$ 21,000	\$ 35,000	67%
Insurance Expense	10-50-510	\$ 58,991	\$ 64,564	\$ 75,000	\$ 70,000	-7%
Building Lease(transfer to MBA)	10-50-511	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	-100%
Emergency Expense	10-50-515	\$ 6,109	\$ -	\$ 10,000	\$ 10,000	0%
Information Technology	10-50-518	\$ 22,411	\$ 25,941	\$ 26,000	\$ 28,000	8%
Community Center	10-50-520	\$ 120	\$ 310	\$ 2,000	\$ 2,000	0%
Newsletter	10-50-530	\$ 6,554	\$ 5,445	\$ 7,000	\$ 7,500	7%
Transfer To Capital Projects	10-50-910	\$ 1,330,000	\$ 1,100,000	\$ 287,750	\$ 207,100	-28%
Transfer to CRA	10-50-915	\$ -	\$ 10,000	\$ 10,000	\$ -	-100%
Mass Transit Tax Pass Through	10-50-920	\$ 155,484	\$ -	\$ 90,000	\$ 150,000	67%
<b>Total Non-Departmental Expenses</b>		<b>\$ 1,744,073</b>	<b>\$ 1,367,930</b>	<b>\$ 674,750</b>	<b>\$ 611,100</b>	<b>-9%</b>

**10-50-240 Office Supplies** - Office supplies for employees housed in City Hall.

**10-50-243 Postage/Shipping** - Funds allocated for the costs of office mailing, shipping, and stamps.

**10-50-245 Utility Billing Postage** - Funds allocated for mailing monthly utility statements.

**10-50-250 Facilities and Maintenance** - Funds allocated for office equipment maintenance; includes copier costs but does not include computers. Funds also cover repairs at City Hall, along with cleaning supplies.

**10-50-270 Utilities** - Funds allocated for City Hall utilities: electricity, natural gas, telephone, internet, water, garbage, and sewer.

**10-50-370 Software** - Funds allocated for Microsoft and Adobe subscriptions, Municode, Civic Review, Cloudspeaker Community Alert System, Zoom, Engineering Software, PIDJ, Sportsites, Domain Listing, Dropbox, and Caselle Software, which includes accounting, timekeeping, utility, and work-order software.

**10-50-440 Bank Charges** - Funds allocated for credit card merchant fees charged by Xpress Bill Pay for residents' utility payments. This account also includes expenses for credit card processing fees, banking fees, as well as NSF fees charged to Nibley City for returned checks.

**10-50-510 Insurance Expense** - Funds allocated for insurance premium costs for City vehicles, City property, worker's compensation, and the City's general liability policy. The premium cost is \$61.5K, which is an increase of 23% over last year, primarily due to salary increases. The cost breakdown is \$18,081 for Property Insurance, \$12,000 for Worker's Comp Insurance, \$13,618 for Auto Insurance, and \$25,040 for Liability Insurance. An audit recently occurred, so expenses may increase for the next fiscal year.

**10-50-511 Building Lease** - Funds allocated for City Hall bond payments paid through the Municipal Building Authority. See account [20-30-500](#). Sufficient money is being transferred into the MBA to pay off the loan for the construction of City Hall, which has been authorized by City Council if investment interest rates drop below the bond interest rate for a period of 3 consecutive months. Money is being budgeted to transfer the funds from Capital Projects instead of this account.

**10-50-515 Emergency Expense** - Funds allocated for unforeseen costs due to an emergency.

**10-50-518 Information Technology** - Funds allocated for IT, server, email, backup, and tech support. Funds allocated to repair, replace, and upgrade office computers, for IT security software, and to host and manage Nibley City's website.

**10-50-520 Community Center** - Funds allocated for expenses related to repairs in the City Hall Community Room.

**10-50-530 Newsletter** - Funds allocated for printing the monthly City newsletter.

**10-50-910 Transfer to Capital Project Fund** - This account is used to transfer surplus funds from the General Fund into the Capital Projects Fund.

**10-50-915 Transfer to CRA** - No money is planned for transfer this year.

**10-50-920 Mass Transit Tax Pass Through** - This money is received through the State and passed through to CVTD. See associated Revenue account [10-31-160](#).



## Public Safety

*Public Safety expenses are related to contracted services for Court, Criminal Prosecution, Law Enforcement, Fire Protection, Animal Control, and 911 dispatch services.*

Expenses	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Salaries & Wages	10-54-110	\$ 14,981	\$ 14,528	\$ 14,000	\$ 15,000	7%
Employee Benefits	10-54-130	\$ 1,469	\$ 1,822	\$ 2,000	\$ 2,000	0%
Education, Travel, & Training	10-54-230	\$ -	\$ -	\$ 2,000	\$ 2,000	0%
Memberships & Dues	10-54-300	\$ -	\$ -	\$ 1,000	\$ 1,000	0%
Court Prosecution	10-54-311	\$ 14,970	\$ 14,300	\$ 20,000	\$ 20,000	0%
Sheriff Contract Services	10-54-320	\$ 120,555	\$ 120,555	\$ 121,000	\$ 121,000	0%
Fire Protection	10-54-340	\$ 84,272	\$ 95,112	\$ 92,000	\$ 107,000	16%
Animal Control	10-54-360	\$ 16,865	\$ 16,816	\$ 19,000	\$ 19,000	0%
Department Expenditures	10-54-400	\$ 2,009	\$ 2,967	\$ 6,000	\$ 6,000	0%
Communication Center	10-54-440	\$ 77,685	\$ 70,947	\$ 77,000	\$ 87,000	13%
<b>Total Public Safety Expenditures</b>		<b>\$ 332,807</b>	<b>\$ 337,047</b>	<b>\$ 354,000</b>	<b>\$ 380,000</b>	<b>7%</b>

**10-54-110 - Salaries & Wages** - Funds allocated for a part-time emergency manager.

**10-54-130 Employee benefits** - Funds allocated are based on premium/contribution changes and increases related to salary changes. Funds include costs for Medicare, Social Security, and telephone/data allowances.

**10-54-230 Education, Training, & Travel** - Funds are for training conferences and continuing education, including hotel costs, mileage, and per diem, as well as for licenses and certification fees.

**10-54-300 Memberships and Dues** - Funds allocated for professional memberships & dues.

**10-54-311 Court Prosecution** - Funds allocated for prosecution fees. A contract was signed by the City Council in March of 2023, appointing Daines and Jenkins, LLC as the City Prosecution Firm. The contract cost for the service is \$1500 per month. In addition to the monthly fee, some additional funds are budgeted for the Prosecutor to provide additional services.

**10-54-320 Sheriff Contract Services** - Funds allocated to fulfill the contracted services provided by the Cache County Sheriff's Office for patrol services, investigations, SWAT, drug task force, and public outreach, such as parades and school assistance.

**10-54-340 Fire Protection** - Funds allocated to fulfill the contracted amount with the Hyrum City Fire Department. The 2024-2025 fee is \$12.50 per resident per year. The billing is based on the number of residents in Nibley, which was calculated at 7,926 for 2023-2024.

**10-54-360 Animal Control** - Funds allocated to fulfill the contracted amount with Cache County Animal Control. This amount is \$16,640, which remains unchanged from the previous fiscal year. This account also includes funds for dog licensing supplies and costs for abandoned dogs.

**10-54-400 Department Expenditures** - Funds allocated for costs related to emergency management.

**10-54-440 Communication Center** - Funds allocated to pay 911 Dispatch Center Fee. A \$3 fee is charged on utility accounts to collect these funds. See [10-34-410](#).

# Streets Department

## Mission Statement

*We are committed to ensuring our city enjoys a secure and effective transportation system, characterized by proactive road maintenance and the delivery of outstanding service. Our dedication provides for the movement of residents, goods, and services, promoting connectivity and vitality throughout our community, while instilling a sense of pride in our collective efforts.*

## 2023-2024 Department Accomplishments/Duties

- \*Painted all City Crosswalks
- \*Painted all red curbing around Nibley Elementary School, Heritage Elementary School, and Thomas Edison
- \*Applied 1,031,948 square feet of preservation material on roads.
- \*Cleared 12 storms in the winter months (960 lane miles).
- \*162 lane miles have been swept.
- \*We applied 6,116 pounds of crack seal.
- \*Applied 1,500 pounds of Quality Pavement Repair for potholes.
- \*We finished 10 yards of concrete.
- \*We painted the City Hall parking lot.
- \*Sprayed 80 lane miles of weeds in the springtime.
- \*Helped put in a restroom at Firefly Park.
- \*Applied HA5 road preservation treatment on 3200 S, Apple Creek, and Mount Vista

## 2024-2025 Department Goals/Projects

- \*We are striving for no mailbox complaints for the winter year.
- \*Sweep City streets at least 3 times per year.
- \*Crackseal roads that need road preservation for the upcoming year.
- \*Implement "Smart Streets" program.
- \*Replace the sidewalk on 2640 South 1100 West and 2680 South 1100 West.
- \*Obtain GoPro cameras for Crossing Guards
- \*Spray weeds growing in the city roads.

## Department Performance Measures

Measures	FY 23-24 Actual	FY 24-25 Target	FY 25-26 Target
Street Sweeping 3 times per year	100%	100%	100%
Crackseal			
Road Preservation	6.15%	20%	20%
Painting (Crosswalks)	100%	100%	100%
Red Curbing Painting	School curbs repainted	Hydrant curbs repainted	School curbs repainted
Paint City Parking Lots	16%	16%	16%

## Department 4-Year Plan

FY 24-25	FY 25-26	FY 26-27	FY 27-28
Replace Sweeper			Replace Sweeper
Crossing Guard lights on 2600 South 800 West			
New full-time employee			

## Streets Department

*The Streets budget includes all expenditures related to the Nibley City Streets Department.*

Expenses	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Salaries & Wages	10-60-110	\$ 49,976	\$ 63,014	\$ 62,000	\$ 67,000	8%
Seasonal Salaries And Wages	10-60-115	\$ 3,525	\$ 4,559	\$ 7,000	\$ 7,000	0%
Crossing Guard Salaries & Wages	10-60-120	\$ 36,131	\$ 37,533	\$ 59,000	\$ 53,000	-10%
Employee Benefits	10-60-130	\$ 33,954	\$ 30,185	\$ 32,000	\$ 35,000	9%
Crossing Guard Benefits	10-60-135	\$ 2,412	\$ 2,833	\$ 5,000	\$ 5,000	0%
Education, Travel & Training	10-60-230	\$ 3,500	\$ 2,906	\$ 8,000	\$ 4,000	-50%
Equipment and Maintenance	10-60-250	\$ 36,271	\$ 26,899	\$ 40,000	\$ 42,000	5%
New Development Infrastructure	10-60-262	\$ 37,165	\$ 62,585	\$ 60,000	\$ 60,000	0%
Utilities - Street Lights	10-60-275	\$ 50,151	\$ 64,455	\$ 53,000	\$ 55,000	4%
House Maintenance	10-60-278	\$ 1,000	\$ -	\$ 1,000	\$ 5,000	400%
Memberships & Dues	10-60-300	\$ -	\$ -	\$ 1,000	\$ 1,000	
Professional Services	10-60-310	\$ -	\$ -	\$ 500	\$ 500	0%
Legal Expense	10-60-311	\$ -	\$ -	\$ 500	\$ 500	0%
Department Expenditures	10-60-400	\$ 664	\$ 1,656	\$ 3,000	\$ 3,000	0%
Snow Removal	10-60-450	\$ 33,029	\$ 23,862	\$ 20,000	\$ 23,000	15%
Engineering Expense	10-60-514	\$ -	\$ -	\$ 5,000	\$ 5,000	0%
Emergency Expense	10-60-515	\$ 5,328	\$ 14,626	\$ 10,000	\$ 10,000	0%
Streetlights	10-60-611	\$ -	\$ 5,850	\$ 5,000	\$ 8,000	60%
<b>Total Streets Expenditures</b>		<b>\$ 293,107</b>	<b>\$ 340,959</b>	<b>\$ 372,000</b>	<b>\$ 384,000</b>	<b>3%</b>

**10-60-110 Salaries & Wages** - Funds allocated for 50% of two full-time employees, the streets/stormwater superintendent and one streets/stormwater employee. The other half of their wages are paid through the Stormwater Department. See account [53-40-110](#).

**10-60-115 Seasonal Salaries & Wages** - Funds allocated for 50% of one seasonal employee. The other half of the salary for this seasonal employee is paid out of the Stormwater account [53-40-115](#).

**10-60-120 Crossing Guard Salaries & Wages** - Funds allocated for wages of seven crossing guards at the following locations; Thomas Edison Charter School (1), Nibley Elementary (3), and Heritage Elementary (3). Crossing Guards are supervised by the Streets Superintendent. Nibley City also hires substitute crossing guards to cover the school crossing routes.

**10-60-130 Employee Benefits** - Funds allocated are based on premium/contribution changes and increases related to salary changes. Funds include costs for Medicare, Social Security, the Utah Retirement System, and telephone/data allowances.

**10-60-135 Crossing Guard Benefits** - Social Security & Medicare withholdings.

**10-60-230 Education, Training, & Travel** - Funds are for training conferences and continuing education, including hotel costs, mileage, and per diem, as well as for licensing and certification fees.

**10-60-250 Equipment and Maintenance** - Funds allocated for street repair and maintenance (curbs, gutters, sidewalks, signs, striping/markings, etc.). This does not include funds for general pavement maintenance, which is shown in accounts [45-40-734](#) and [11-40-650](#).

**10-60-262 New Development Infrastructure** - Funds allocated for city standard street lights, which are installed at the time of new development.

**10-60-275 Utilities–Street Lights** - Funds allocated to pay for electricity for all street lights in the city. Rocky Mountain Power charges the City an average of \$14.40 per month per streetlight. There are currently 331 lights in the City, and it is estimated that there will be an additional 25 more streetlights installed over the next year or two in our new subdivisions. This account also includes school-zone crossing-light electricity. It is anticipated that this budget can be reduced, once the effect of the new LED bulbs is realized.

**10-60-278 – House Maintenance** - Funds allocated for maintaining the two homes rented on 3196 S and 3184 S Main Street, as well as the home located at 465 W 3200 S. All 3 of the homes are currently rented.

**10-60-300 Memberships and Dues** - Funds allocated for professional memberships and dues.

**10-60-310 Professional Services** - Funds allocated for non-engineering or non-legal professional services.

**10-60-311 Legal Expense** - Funds allocated for legal services related to street projects.

**10-60-400 Department Expenditures** - Funds allocated for general costs related to the streets department.

**10-60-450 Snow Removal** - Funds allocated to purchase salt and equipment to remove snow and ice on roadways during winter.

**10-60-514 Engineering Expense** - Funds allocated for engineering costs for street-related projects.

**10-60-515 Emergency Expense** - Funds allocated for any unforeseen costs due to an emergency.

**10-60-611 Streetlights** - Funds allocated for streetlights that are not installed by developers.



## Sanitation

*Nibley City is part of the Cache Waste Consortium, an entity that will provide contracted garbage services for several cities located in Cache County. The Cache Waste Consortium has contracted with Waste Management to provide waste pickup for Nibley, as well as for many other cities in our county.*

Expenses	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Professional Services	10-62-310	\$ -	\$ -	\$ -	\$ -	
Refuse Collection Services	10-62-320	\$ 603,378	\$ 488,327	\$ 700,000	\$ 730,000	4%
Department Expenditures	10-62-400	\$ 365	\$ 2,395	\$ 10,000	\$ 10,000	0%
Engineering Expense	10-62-514	\$ -	\$ -	\$ -	\$ -	
Emergency Expense	10-62-515	\$ -	\$ -	\$ 2,000	\$ 2,000	0%
<b>Total Sanitation Expenditures</b>		<b>\$ 603,743</b>	<b>\$ 490,722</b>	<b>\$ 712,000</b>	<b>\$ 742,000</b>	<b>4%</b>

**10-62-310 Professional Services** - Funds allocated for non-engineering, legal or other professional services.

**10-62-320 Refuse Collection Services** - Funds allocated to pay Waste Management for garbage, recycling and green waste pick up. Charges are passed through to Nibley residents. Rates are as follows: 64-gallon garbage container \$15.00, 96-gallon garbage container \$15.99, recycle container \$5.00, and green waste container \$10.50. Expected revenue from services is lower, due to commercial businesses contracting directly with Waste Management for dumpster services.

**10-62-400 Department Expenditures** - Funds allocated to rent dumpsters for spring cleanup and to dispose of rubbish and recycling dumped at the recycle site.

**10-62-514 Engineering Expense** - Funds allocated for charges from City Engineers relating to Sanitation projects.

**10-62-515 Emergency Expense** - Funds allocated for any unforeseen costs due to an emergency.

## Three Basic Rules

Knowing these rules and putting them into practice will help you recycle more efficiently. And it will help to ensure everything that makes it into your bin finds a second life.



### RULE 1

**Recycle bottles, cans, paper and cardboard**



### RULE 2

**Keep food and liquid out of your recycling**



### RULE 3

**No loose plastic bags and no bagged recyclables**

# Planning & Building

## Mission Statement

*We support and facilitate safe, responsible, and sustainable community development in support of the City's General Plan, Master Plans, and broader goals.*

## 2023-2024 Department Accomplishments/Duties

- \*Completed update to Parks, Recreation, & Open Space Master Plan with robust public and stakeholder involvement (expected April or May for adoption).
- \*Drafted and made recommendations to Planning Commission and City Council for 19 ordinances in 2023 that resulted in improvements to Nibley City Code, including landscaping, subdivision, land use, and updates required by the Utah State Legislature in 2023.
- \*Issued 158 building permits in 2023, including 72 new single family/ADU/townhome units.
- \*Completed several reviews of subdivision, rezone, conditional use permit, business license, accessory building, fence, and kennel permit applications.

## 2024-2025 Department Goals/Projects

- \*Review and update access, connectivity, and intersection spacing standards.
- \*Develop Active Transportation Master Plan to replace and update Trail Master Plan and active transportation elements of Transportation Master Plan.
- \*Implement Strategies of Moderate-Income Housing Plan.
- \*Commence development of General Plan Update.
- \*Partner with Cache County, Millville, and Providence on a Highway 165 Corridor Study that explores alternatives for future Highway 165 function, access, etc. and a regional real estate economics study of future population and travel patterns to identify likely market demand for retail, services, and jobs.
- \*Partner with Cache County to develop a Nibley Town Center Master Plan.
- \*Complete all building permit and subdivision reviews of applications within state statutory guidelines.
- \*Respond to all citizen requests for information within 2 business days.

## Department Performance Measures

Measures	FY 23-24 Actual	FY 24-25 Target	FY 25-26 Target
Code Amendments		12	12
Land Use applications review comments completed within 15 business days.		100%	
Building Permit Plan Reviews completed within 14 business days.		100%	
Master Plan Updates Completed.		2	1

## Department 4-Year Plan

FY 24-25	FY 25-26	FY 26-27	FY 27-28
General Plan	Transportation Master Plan	Water Master Plan	Sewer Master Plan
Active Transportation Plan		Economic Development Strategic Plan	
Stormwater Master Plan			

## Planning & Building

Expenses	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Salaries & Wages	10-68-110	\$ 191,110	\$ 175,364	\$ 207,000	\$ 183,000	-12%
Employee Benefits	10-68-130	\$ 80,722	\$ 79,327	\$ 104,000	\$ 80,000	-23%
Education, Travel & Training	10-68-230	\$ 8,632	\$ 7,855	\$ 22,000	\$ 28,000	27%
Office Supplies	10-68-240	\$ 828	\$ 321	\$ 1,000	\$ 1,000	0%
Memberships & Dues	10-68-300	\$ 875	\$ 920	\$ 2,000	\$ 2,000	0%
Professional Services	10-68-310	\$ 21,964	\$ 35,979	\$ 70,000	\$ 133,000	90%
Legal Expenses	10-68-311	\$ 10,050	\$ 4,025	\$ 25,000	\$ 25,000	0%
Commercial Review	10-68-315	\$ 1,750	\$ 1,970	\$ 5,000	\$ 5,000	0%
Department Expenditures	10-68-400	\$ 1,208	\$ 130	\$ 2,000	\$ 2,000	0%
Engineering Expense	10-68-514	\$ 2,923	\$ -	\$ 5,000	\$ 5,000	0%
Code Enforcement	10-68-550	\$ 56	\$ 410	\$ 25,000	\$ 5,000	-80%
County Planning Assessment	10-68-621	\$ 10,894	\$ 11,377	\$ 11,000	\$ 11,500	5%
<b>Total Planning &amp; Building Expenses</b>		<b>\$ 331,012</b>	<b>\$ 317,678</b>	<b>\$ 479,000</b>	<b>\$ 480,500</b>	<b>0%</b>

**10-68-110 Salaries & Wages** - Funds allocated for salaries for City Planner, Building Inspector, part-time Commercial Building Inspector, part-time Code Enforcement Officer, and six planning commissioners. This budget is lower as a result of reallocating the Public Works Building Inspector to be paid from the Public Works salary budget. See [10-48-110](#) for reference.

**10-68-130 Employee Benefits** - Funds allocated are based on premium/contribution changes and increases related to salary changes. Funds include costs for Medicare, Social Security, the Utah Retirement System, as well as telephone/data allowances. The decrease this year is again due to the reallocation of Public Works Building Inspector to be paid from the Public Works Budget. See [10-48-130](#) for reference.

**10-68-230 Education, Training, & Travel** - Funds are for training conferences and continuing education, including hotel costs, mileage, and per diem, as well as for licenses and certification fees.

**10-68-240 Office Supplies** - Funds allocated for the online building code book and yearly updates, as well as any other office supplies required for the use of planning and building.

**10-68-300 Memberships & Dues** - Funds allocated for professional memberships and dues, which include: American Planning Association, Utah Chapter of APA, Cache Planners Group, State of Utah Residential Home Inspector, the Utah Association of Building Officials, and Utah International Code Council.

**10-68-310 Professional Services** - Funds allocated to pay planned expenses of \$80,000 for the general plan, \$3000 for Highway 165 Study in coordination with Cache County and UDOT, \$30,000 for a Grant Writer and/or a Community Investment Coordinator, \$20,000 rollover for the Active Transportation Plan, as well as \$40,000 for UDOT Technical Assistance.

**10-68-311 Legal Expenses** - Funds allocated for legal review fees, primarily from the City attorney. This also covers the expenses incurred by our administrative appeals hearing officer.

**10-68-315 Commercial Reviews** - Funds allocated for third-party review of commercial building plans. Additionally, commercial businesses located within the City are required to complete an annual fire inspection, and payment for that service is also expensed from this account.

**10-68-400 Department Expenditures** - Funds allocated for expenses such as online records access and for publishing hearing notices. Costs for public hearing notices are passed on to project applicants. These funds are also allocated for communication service provider expenses and for recording public documents.

**10-68-514 Engineering Expense-** Funds allocated for outside engineer specialized development reviews.

**10-68-550 Code Enforcement** - Funds allocated to enforce municipal code violations.

**10-68-621 County Planning Assessment** - Funds allocated for fees paid to Cache County for technical planning and trail assistance and to the Cache Metropolitan Planning Organization for regional transportation planning services. This account also covers our City's GIS membership, as well as other county services.



# Parks Department

## Mission Statement

*The mission of the Parks division is to maintain safe quality parks, trails, and open space that provides excellent recreational opportunities, inviting community gathering places and an aesthetically pleasing green space for a diversity of users to enjoy. The Parks division is structured under the Public Works Department.*

## 2023-2024 Department Accomplishments/Duties

- Completed Outdoor Classroom at Firefly Park
  - Installed Playground at Mt. Vista Park
  - Installed Soccer field at City Hall
- Upgraded Recreation Storage shed at Virgil Gibbons Heritage Park
  - Replaced/Planted 20 park trees
  - Installed Park signage
- Replaced Anhder ball field light bulbs

## 2024-2025 Department Goals

- \* Install sprinkler system at Firefly Park
- \* Start construction of Ridgeline Park Phase 1 and 2
- \* Improve our Staff's customer service skills in order to improve satisfaction from our residents.
- \* Seek ways to improve park maintenance with new practices
- \* Be proactive in identifying ways to reduce water usage. This will be accomplished by utilizing industry best practices to make sure plants are water-wise, regionally appropriate, and as low maintenance where appropriate to reduce maintenance and water demands.

## Department Performance Measures

Measures	FY 23-24 Actual	FY 24-25 Target	FY 25-26 Target
Playground Inspections	100%	100%	100%
2 Certified Staff in each of the following: Non-commercial Pesticide, Certified Playground System Inspector, International Society of Arborist, Qualified Water Efficient Landscaper, Certified Irrigation Technician	1	2	2
Resolution to work orders within 36 business hours	10%	65%	100%

## Department 4-Year Plan

FY 24-25	FY 25-26	FY 26-27	FY 27-28
Anhder Park Repairs netting/watering system	Find Solution to flooding at Meadowview & Foxborough stormbasins	Find Solution to flooding at Meadowview & Foxborough stormbasins	
60% of Restroom Timer Door Locks	40% of Restroom Timer Door Locks		
25% of Web-based Sprinkler Controller Installation	25% of Web-based Sprinkler Controller Installation	25% of Web-based Sprinkler Controller Installation	25% of Web-based Sprinkler Controller Installation
	Hire a year-round part-time employee		

## Parks

*Park Funds are expended to keep the parks in the City well maintained and operating properly.*

Expenses	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Salaries & Wages	10-70-110	\$ 204,099	\$ 190,480	\$ 216,000	\$ 238,000	10%
Seasonal Salaries & Wages	10-70-115	\$ 19,913	\$ 37,121	\$ 53,500	\$ 53,500	0%
Employee Benefits	10-70-130	\$ 110,931	\$ 115,503	\$ 128,000	\$ 131,000	2%
Education, Travel & Training	10-70-230	\$ 5,000	\$ 3,919	\$ 5,000	\$ 6,000	20%
Facilities and Maintenance	10-70-250	\$ 73,152	\$ 59,393	\$ 75,000	\$ 78,000	4%
Natural Spaces Maintenance	10-70-255	\$ -	\$ -	\$ 15,000	\$ 25,000	67%
Utilities	10-70-270	\$ 17,792	\$ 18,787	\$ 27,000	\$ 27,000	0%
Memberships & Dues	10-70-300	\$ -	\$ 610	\$ 3,000	\$ 4,000	33%
Legal Expense	10-70-311	\$ 60	\$ -	\$ 1,000	\$ 1,000	0%
Department Expenditures	10-70-400	\$ 1,964	\$ 735	\$ 3,000	\$ 3,000	0%
Trees	10-70-420	\$ 7,157	\$ 2,710	\$ 8,000	\$ 9,000	13%
Morgan Farm	10-70-695	\$ -	\$ 9,016	\$ 10,000	\$ 11,000	10%
Capital Outlay Equipment	10-70-740	\$ -	\$ 48,206	\$ 50,000	\$ 50,000	0%
<b>Total Parks Expenditures</b>		<b>\$ 440,067</b>	<b>\$ 486,478</b>	<b>\$ 594,500</b>	<b>\$ 636,500</b>	<b>7%</b>

**10-70-110 Salaries & Wages** - Funds allocated for wages for the Park Superintendent and three full-time employees.

**10-70-115 Seasonal Salaries & Wages** - Funds allocated for wages of four seasonal employees.

**10-70-130 Employee Benefits** - Funds allocated are based on premium/contribution changes and increases related to salary changes. Funds include costs for Medicare, Social Security, the Utah Retirement System, and telephone/data allowances.

**10-70-230 Education, Training, & Travel** - Funds are for training conferences and continuing education, including hotel costs, mileage, and per diem, as well as for licensing and certification fees.

**10-70-250 Facilities and Maintenance** - Funds allocated for non-vehicular equipment and facilities maintenance, which includes: mowers, blowers, trimmers, fertilizer, sprinkler repair, hand tools, as well as the purchase of landscaping chemicals.

**10-70-255 Natural Spaces Maintenance** - Funds allocated for maintaining natural spaces located within Firefly Park.

**10-70-270 Utilities** - Funds allocated for park facility utilities, which includes electricity, gas, sewer, and water.

**10-70-300 Memberships and Dues** - Funds allocated for professional memberships and dues.

**10-70-311 Legal Expense** - Funds allocated for legal services related to the parks department.

**10-70-400 Department Expenditures** - Funds allocated for general costs related to the parks department.

**10-70-420 Trees** - Funds allocated to cover Tree City USA re-certification requirements, and general maintenance of City trees.

**10-70-695 Morgan Farm** - Funds allocated for minor repairs and needs at Morgan Farm. See also fund 45-40-738.

**10-70-740 Capital Outlay Equipment** - Funds allocated for Capital Outlay Equipment, which includes a new lawnmower and leaf collection system this year.

# Community Development and Recreation

## Mission Statement

*Our mission: To Create a Happy, Healthy, Connected Community.*

## 2023-2024 Accomplishments and Duties

- \*Transitioned a seasonal employee to an available full-time employee position.
- \*Hired a Seasonal Employee and filled a vacant Fitness Coordinator position.
- \*Utilizing Event Temps and Fitness Instructors improved peak demand staffing for events and program launches.
- \*Established bylaws, recruited and trained a new Nibley Royalty Academy leadership resulting in an improved program.
- \*Completed an RFP process resulting in a hired consultant to complete an Indoor Recreation Feasability Study.
  - \*Curtis Snelgrove graduated from the URPA Leadership Academy
  - \*Received a URPA Outstanding Event Award
- \*Increased social media following and improved overall participation with our Nibley Fit Group Fitness.
  - \*Added the following programs: Youth Cross Country, Nerf Tag Camp.
  - \*Expanded youth sports programs to include high-school-aged youth.
    - \*Increased overall Fun Run participation.
  - \*Significantly increased overall participation in youth sports.

## 2024-2025 Department Goals

- \*Offer a youth kickball program
- \*Increase teenage participation in youth programs
  - \*Offer at least one adult program
- \*Complete the Indoor Recreation Feasability Study
- \*Continue to increase overall participation in youth and adult programs including Fun Runs and Nibley Fit Group Fitness

## Department Performance Measures

Measures	FY 23-24 Actual	FY 24-25 Target	FY 25-26 Target
Increase Youth Programs	13%	14%	15%
Increase Teen Participation	Baseline 23-24#s	10% Increase	10% Increase
Offer an Adult Program	0	1	2
Completed Indoor Rec Feasability Study	0	1	0
Increase overall program participation	Baseline 23-24#s	10% Increase	10% Increase
Nibley Fit Increase average monthly participation	Baseline 23-24#s	10% Increase	10% Increase

## Department 4-Year Plan

FY 24-25	FY 25-26	FY 26-27	FY 27-28
Concepts and Funding Arrangements for Indoor Rec	Begin Building Indoor Rec	Finish Phase 1 Indoor Rec Facility	Final Concepts Phase 2 Indoor Rec and Funding
	Feasibility study expanding Outdoor Athletic Fields	Begin final concepts for Athletic Field Plan	Start construction for additional multi-use Athletic Field Phase 1

## Community Development and Recreation

Expenses	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Salaries & Wages	10-75-110	\$ 123,640	\$ 131,528	\$ 193,000	\$ 197,000	2%
Seasonal Salaries & Wages	10-75-115	\$ 41,319	\$ 52,855	\$ 50,000	\$ 50,000	0%
Employee Benefits	10-75-130	\$ 67,130	\$ 82,015	\$ 110,000	\$ 102,000	-7%
Education, Travel & Training	10-75-230	\$ 6,818	\$ 6,365	\$ 11,000	\$ 11,000	0%
Uniforms	10-75-247	\$ 45	\$ 449	\$ 500	\$ 500	0%
Memberships & Dues	10-75-300	\$ 365	\$ 410	\$ 1,000	\$ 1,000	0%
Department Expenditures	10-75-400	\$ 5,177	\$ 3,803	\$ 5,000	\$ 5,000	0%
Sponsorships	10-75-415	\$ 295	\$ -	\$ 500	\$ 500	0%
Library	10-75-420	\$ 33,239	\$ 37,136	\$ 35,000	\$ 42,000	20%
Rec Rental Equipment	10-75-500	\$ -	\$ -	\$ 300	\$ 300	0%
Youth & Adult Programs	10-75-515	\$ 68,695	\$ 56,708	\$ 55,000	\$ 57,400	4%
Hyrum Senior Center	10-75-650	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0%
Wildlife	10-75-652	\$ 56	\$ -	\$ 300	\$ 500	67%
Special Events	10-75-657	\$ 7,786	\$ 8,030	\$ 8,900	\$ 9,000	1%
Heritage Days	10-75-660	\$ 23,106	\$ 17,105	\$ 25,000	\$ 25,000	0%
Children's Theater	10-75-661	\$ 9,641	\$ 1,036	\$ 9,500	\$ 9,000	-5%
Youth Council	10-75-662	\$ 5,482	\$ 4,389	\$ 5,500	\$ 5,500	0%
Nibley Royalty & Float	10-75-664	\$ 3,627	\$ 2,561	\$ 3,500	\$ 4,000	14%
Nibley Fitness	10-75-669	\$ 1,950	\$ 1,707	\$ 2,000	\$ 2,500	25%
Fitness Programs	10-75-670	\$ 5,424	\$ 5,567	\$ 3,500	\$ 3,700	6%
Parks and Rec Committee	10-75-671	\$ 1,869	\$ 1,925	\$ 2,000	\$ 2,000	0%
<b>Total Community Dev. Expenditures</b>		<b>\$ 406,665</b>	<b>\$ 414,588</b>	<b>\$ 522,500</b>	<b>\$ 528,900</b>	<b>1%</b>

**10-75-110 Salaries & Wages** - Funds allocated for Community Development Director and two full-time Recreation employees.

**10-75-115 Seasonal Salaries & Wages** - Funds allocated for sports officials, group fitness instructors, seasonal concessions employees, referees, and recreation interns.

**10-75-130 Employee Benefits** - Funds allocated are based on premium/contribution changes and increases related to salary changes. Funds include costs for Medicare, Social Security, the Utah Retirement System, and telephone/data allowances.

**10-75-230 Education, Training, & Travel** - Funds are for training conferences and continuing education, including hotel costs, mileage, and per diem, as well as for licenses and certification fees.

**10-75-247 Uniforms** - Funds allocated for uniforms for employees and volunteers.

**10-75-300 Memberships & Dues** - Funds allocated for professional memberships and dues, which include the Utah Recreation and Parks Association and the National Recreation and Parks Association.

**10-75-400 Department Expenditures** - Funds allocated for concessions, supplies, surveys, advertising, promotional materials, signage, banners, flyers, sponsorship programs, audiovisual supplies, and other miscellaneous expenses.

**10-75-415 Sponsorships** - Funds allocated to purchase banners to display at ballfields for those who sponsor events and programs, as well as other supplies to solicit sponsorships.

**10-75-420 – Library** - Funds allocated for fees that Hyrum City assesses to Nibley City for providing Nibley residents access to the Hyrum Library. A fee of \$46 will be assessed based on active library cards of Nibley residents. There are currently 844 Nibley residents who have library cards.

**10-75-500 Rec Rental Equipment** - Funds allocated for purchasing, maintaining, and replacing recreation equipment that is checked out for residents use. Items include: disc golf sets, Spikeball, and Kubb.

**10-75-515 Youth & Adult Programs** - Funds allocated for baseball, softball, Ultimate Frisbee, Super START T-ball and soccer, soccer, youth cross-country, kickball, Nerf tag, flag football, pickleball, summer camps, clinics and tournaments, and adult programs.

**10-75-650 Hyrum Senior Center** - Funds allocated for an annual donation to the Hyrum Senior Center as an expression of gratitude for allowing Nibley residents to use the facilities and programs. There is no formal agreement allowing Nibley residents use of the center. Funds are used to purchase equipment for the center such as chairs, tables, or other special needs.

**10-75-652 Wildlife** - Funds allocated for an annual contribution to the Blacksmith Fork Wildlife Association to help fund their efforts to support wildlife activity in the City.

**10-75-657 Special Events** - Funds allocated for special events such as Movies in the Park, Halloween BOOnanza, Christmas Live Nativity, and other holiday events.

**10-75-660 Heritage Days** - Funds allocated for the City's contribution to the annual Heritage Days Festival.

**10-75-661 Children's Theatre** - Funds allocated for expenditures related to the Heritage Days children's play. The City anticipates receiving \$5250 in grant revenue which helps meet these expenses. Please see Revenue account [10-33-322](#).

**10-75-662 Youth Council** - Funds allocated for conference registrations, education, training, travel, shirts, concessions, and miscellaneous Youth Council expenses.

**10-75-664 Nibley Royalty and Float** - Funds allocated for Nibley Royalty activities, including the pageant and scholarships.

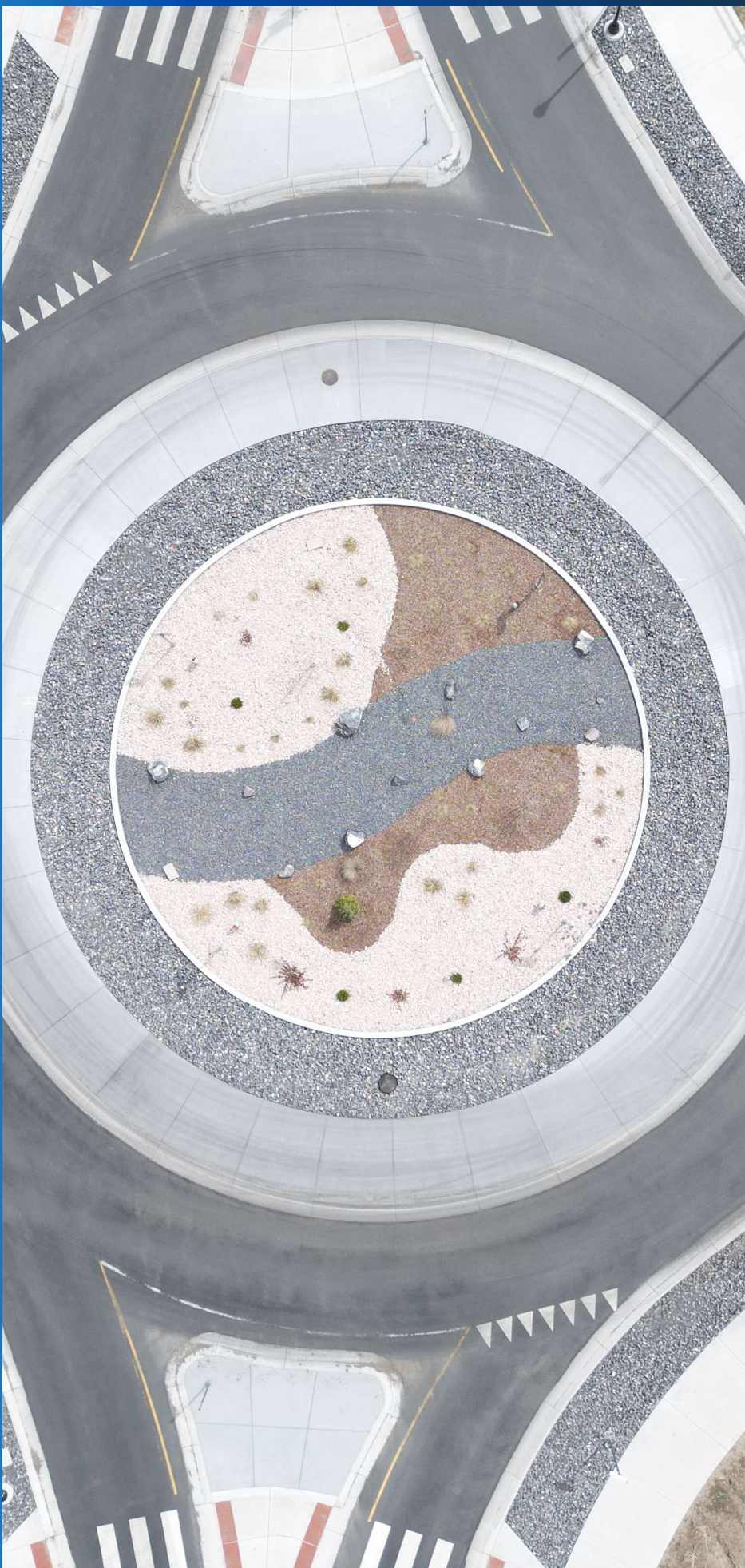
**10-75-669 Nibley Fitness** - Funds allocated for fitness class equipment, volunteer fitness instructors, and recertification for fitness instructors.

**10-75-670 Fitness Programs** - Funds allocated for Hopstacle Fun Run, Heritage Days Fun Run, Scarecrow Fun Run, and other fitness events and programs. These funds also help cover professional timing, shirts, and top finisher prizes.

**10-75-671 Parks & Rec Committee** - Funds allocated for the volunteer advisory committee to coordinate volunteers and provide guidance on parks, recreation, art, and culture in Nibley.



# CLASS “C” STREET FUNDS



## Class "C" Streets

### 2023-2024 Department Accomplishments/Duties

- \* The Nibley City Street Department applied 1,038,964 lane miles of preservation materials to our City's streets.
- \* We applied 6,000 pounds of crack seal to our roads this year.
- \* We painted all City streets that require paint.

### 2024-2025 Departmental Goals

- \* Continue our efforts with asphalt preservation
- \* Continue our efforts with applying Crack Seal products as needed
- \* Continue our efforts with painting streets
- \* Continue road preservation efforts on City roads.

### Department Performance Measures

Measures	FY 23-24 Actual	FY 24-25 Target	FY 25-26 Target
Asphalt Preservation		830,000 square feet AP4 treatment and slurry	
Chip Seal		72,000 square feet Roundabout 1200 W 3200 S	
Painting 3200 South		Painting from Hwy 165 to 1600 W	
Mastic Seal		800 W 3200 S to 2200 S	
Mastic Seal		2450 S 1100-1200 W	

### Department 4-Year Plan

FY 24-25	FY 25-26	FY 26-27	FY 27-28
Continue to maintain and preserve streets using our new software street view	Continue to maintain and preserve streets using our new software street view	Continue to maintain and preserve streets using our new software street view	Continue to maintain and preserve streets using our new software street view
Repair or replace any concrete curbing walk or radius	Repair or replace any concrete curbing walk or radius	Repair or replace any concrete curbing walk or radius	Repair or replace any concrete curbing walk or radius
Paint Streets yearly	Paint Streets yearly	Paint Streets yearly	Paint Streets yearly



## Class "C" Streets Fund

Class "C" road system is a funding program that was established by Utah legislature in 1937 as a means of providing assistance to counties and incorporated municipalities for the improvements of roads and streets throughout Utah. Class "C" funds are received to Nibley City through lane miles, which is the basis of distribution of roadway tax money.

Revenue	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Mass Transit Taxes	11-30-135	\$ 139,295	\$ 106,375	\$ 120,000	\$ 125,000	4%
Interest Earnings	11-30-400	\$ 12,696	\$ -	\$ 13,000	\$ 30,000	131%
Class "C" Street Allotment	11-30-500	\$ 362,983	\$ 618,133	\$ 250,000	\$ 350,000	40%
New Development Asphalt	11-30-600	\$ -	\$ 2,399	\$ -	\$ 10,000	
Appropriation Of Fund Balance	11-30-611	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenues</b>		<b>\$ 514,974</b>	<b>\$ 726,907</b>	<b>\$ 383,000</b>	<b>\$ 515,000</b>	<b>34%</b>

Expenses	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Class "C" Street Projects	11-40-650	\$ 263,919	\$ 306,345	\$ 275,000	\$ 330,000	20%
Reserves	11-40-699	\$ -	\$ -	\$ 68,000	\$ 155,000	128%
Mass Transit Road Projects	11-40-700	\$ -	\$ -	\$ -	\$ -	
Pavement Assessment and Plan	11-40-710	\$ -	\$ 7,000	\$ 20,000	\$ 5,000	-75%
Pavement Markings	11-40-711	\$ -	\$ 20,000	\$ 20,000	\$ 25,000	25%
<b>Total Capital Expenditures</b>		<b>\$ 263,919</b>	<b>\$ 333,345</b>	<b>\$ 383,000</b>	<b>\$ 515,000</b>	<b>34%</b>

**Surplus/(Deficit)** \$ 251,055 \$ 393,562 \$ - \$ -

Beginning Cash Balance (Est.)	\$ 1,026,513
Reserve/(Appropriated Funds)	\$ 155,000
Ending Cash Balance (Est.)	\$ 1,181,513

### Revenue Accounts:

**11-30-135 Mass Transit Taxes** – This is money received from the State of Utah for transit purposes.

**11-30-400 Interest earnings** - Revenue generated from interest by the funds held in the bank.

**11-30-500 Class "C" Streets allotment** - Revenue generated from the state gas tax.

**11-30-600 New Development Asphalt** - Revenue generated from developers for an asphalt preservation fee in new

**11-30-611 Appropriation of fund balance** - Funds appropriated from the fund balance.

### Expenditure Accounts:

**11-40-650 Class "C" Streets Projects** - Funds allocated for the maintenance of City streets. The City uses a contractor to

**11-40-699 Reserves** - Funds saved in reserve for additional Class "C" road projects and needs.

**11-40-700 Mass Transit Road Projects**– No projects are planned for this year.

**11-40-710 Pavement Assessment and Planning** - Funds allocated to assess needs and prioritize preventative

**11-40-711 Pavement Markings** - Funds allocated to mark pavement for City roads and City-owned property.

## Municipal Building Authority

*This legal entity was created to acquire the land and building for Nibley City Hall to be used by the city for any of its public purposes. This entity is integrated within the City budget for ease of administration.*

Revenue	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Interest Subsidy	20-30-400	\$ 8,819	\$ -	\$ 4,000	\$ 4,000	0%
Lease (Nibley GF Contribution)	20-30-500	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	-100%
Lease (Cap Projects Fund Cont)	20-30-501	\$ -	\$ 474,000	\$ 474,000	\$ 24,000	-95%
Interest Earned	20-30-610	\$ 408	\$ -	\$ -	\$ -	
Appropriation Of Fund Balance	20-30-611	\$ -	\$ -	\$ 17,000	\$ 492,618	2798%
<b>Total Revenues</b>		<b>\$ 59,227</b>	<b>\$ 524,000</b>	<b>\$ 545,000</b>	<b>\$ 520,618</b>	<b>-4%</b>

Expenses	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Reserves	20-40-699	\$ -	\$ -	\$ -	\$ -	100%
Debt Service	20-40-810	\$ 22,000	\$ 23,000	\$ 545,000	\$ 506,000	-7%
Debt Service - Interest	20-40-820	\$ 21,346	\$ 21,160	\$ -	\$ 14,618	
<b>Total Capital Expenditures</b>		<b>\$ 43,346</b>	<b>\$ 44,160</b>	<b>\$ 545,000</b>	<b>\$ 520,618</b>	<b>-4%</b>

<b>Surplus/(Deficit)</b>	<b>\$ 15,881</b>	<b>\$ 479,840</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Cash Balance (est.)				<b>\$ 509,854</b>
Reserves/(Fund Balance App.)				<b>\$ (492,618)</b>
Ending Cash Balance (est.)				<b>\$ 17,236</b>

### Revenue Accounts:

**20-30-400 Interest Subsidy** - Revenue generated through a federal stimulus program as an interest subsidy.

**20-30-500 Lease (Nibley GF Contribution)** - Revenue received from the general funds as lease payment to the MBA. See account [10-50-511](#) for reference.

**20-30-501 Lease (Capital Projects Fund Contribution)** - Revenue received from the Capital Projects fund as lease payment to the MBA. See account [10-50-511](#) for reference.

**20-30-610 Interest Earned** - Revenue generated from interest earned on all fund balances of money held in interest bearing accounts. This is apportioned out once per year at the end of the fiscal year to each of the individual funds based on the percentage of the total fund balance.

**20-30-611 Appropriation of Fund Balance** - This account is used to appropriate funds from the fund balance to be used this fiscal year. The funds reflected here represent refunded interest subsidy funds to be used as an additional principal payment.

### Expenditure Accounts:

**20-40-699 Reserves** - These funds are not budgeted for expenditure and will remain in the MBA Fund.

**20-40-810 Debt Service** - Funds allocated for the bond payment on the loan.

**20-40-820 Debt Service Interest** - Funds allocated for interest on the bond payment.

## Municipal Building Authority Debt Service Schedule

Interest Pmt Date	Principal	Interest	Payment Due	Outstanding Principal	Actual Balance Owing
10/1/2011	\$ -	\$ 26,916	\$ 26,916	\$ 850,000	
10/1/2012	\$ 15,000	\$ 34,000	\$ 49,000	\$ 835,000	
10/1/2013	\$ 16,000	\$ 33,400	\$ 49,400	\$ 819,000	
10/1/2014	\$ 16,000	\$ 32,760	\$ 48,760	\$ 803,000	
10/1/2015	\$ 17,000	\$ 32,120	\$ 49,120	\$ 786,000	
10/1/2016	\$ 18,000	\$ 31,440	\$ 49,440	\$ 768,000	
10/1/2017	\$ 18,000	\$ 30,720	\$ 48,720	\$ 750,000	
10/1/2018	\$ 19,000	\$ 30,000	\$ 49,000	\$ 731,000	
10/1/2019	\$ 20,000	\$ 29,240	\$ 49,240	\$ 711,000	
10/1/2020	\$ 21,000	\$ 28,440	\$ 49,440	\$ 690,000	
10/1/2021	\$ 22,000	\$ 27,600	\$ 49,600	\$ 668,000	
10/1/2022	\$ 22,000	\$ 26,720	\$ 48,720	\$ 646,000	
10/1/2023	\$ 23,000	\$ 25,840	\$ 48,840	\$ 623,000	
10/1/2024	\$ 24,000	\$ 24,920	\$ 48,920	\$ 599,000	\$ 529,000
10/1/2025	\$ 25,000	\$ 23,960	\$ 48,960	\$ 574,000	
10/1/2026	\$ 26,000	\$ 22,960	\$ 48,960	\$ 548,000	
10/1/2027	\$ 27,000	\$ 21,920	\$ 48,920	\$ 521,000	
10/1/2028	\$ 28,000	\$ 20,840	\$ 48,840	\$ 493,000	
10/1/2029	\$ 29,000	\$ 19,720	\$ 48,720	\$ 464,000	
10/1/2030	\$ 31,000	\$ 18,560	\$ 49,560	\$ 433,000	
10/1/2031	\$ 32,000	\$ 17,320	\$ 49,320	\$ 401,000	
10/1/2032	\$ 33,000	\$ 16,040	\$ 49,040	\$ 368,000	
10/1/2033	\$ 34,000	\$ 14,720	\$ 48,720	\$ 334,000	
10/1/2034	\$ 36,000	\$ 13,360	\$ 49,360	\$ 298,000	
10/1/2035	\$ 37,000	\$ 11,920	\$ 48,920	\$ 261,000	
10/1/2036	\$ 39,000	\$ 10,440	\$ 49,440	\$ 222,000	
10/1/2037	\$ 40,000	\$ 8,880	\$ 48,880	\$ 182,000	
10/1/2038	\$ 42,000	\$ 7,280	\$ 49,280	\$ 140,000	
10/1/2039	\$ 44,000	\$ 5,600	\$ 49,600	\$ 96,000	
10/1/2040	\$ 45,000	\$ 3,840	\$ 48,840	\$ 51,000	
10/1/2041	\$ 51,000	\$ 2,040	\$ 53,040	\$ -	
	\$ 850,000	\$ 653,516	\$ 1,503,516		

# Community Reinvestment Agency

The Nibley Community Reinvestment Agency was created in 2020 as a tool to encourage economic development along HWY 89/91. Although the Agency was created, agreements with property owners have yet to be completed. This budget serves as a framework in case the agreements come to fruition, and provides funds for consultant assistance in preparing documents and agreements as necessary. The Nibley City Community Reinvestment Agency is a separate legal entity, but is integrated with the City budget for ease of administration.

Revenue	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
CRA Received Funds	21-31-400	\$ -	\$ -	\$ 5,000	\$ -	-100%
Transfer from General Fund	21-31-500	\$ -	\$ 10,000	\$ 10,000	\$ -	-100%
Interest Earned	21-31-610	\$ -	\$ -	\$ -	\$ -	
Appropriation of Funds	21-31-611	\$ -	\$ -	\$ -	\$ 4,500	
<b>Total Revenues</b>		\$ -	\$ 10,000	\$ 15,000	\$ 4,500	-70%

Expenses	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Professional Services	21-41-310	\$ -	\$ 5,500	\$ 10,000	\$ 4,500	-55%
CRA Redisbursement	21-41-500	\$ -	\$ -	\$ -	\$ -	
CRA Affordable Housing	21-41-501	\$ -	\$ -	\$ -	\$ -	
CRA Reserves	21-41-699	\$ -	\$ -	\$ 5,000	\$ -	-100%
CRA Transfer to General Fund	21-41-742	\$ -	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>		\$ -	\$ 5,500	\$ 15,000	\$ 4,500	-70%

<b>Surplus/(Deficit)</b>	\$ -	\$ 4,500	\$ -	\$ -	
Beginning Cash Balance (est.)					\$ 4,500
Reserves/(Fund Balance App.)					\$ (4,500)
Ending Cash Balance (est.)					\$ -

## Revenue Accounts:

**22-31-400 CRA Received Funds** - No funds are expected this year.

**22-31-500 Transfer from General Fund** - No funds are planned for transfer this year.

**22-31-610 Interest Earned** - No funds are expected this year.

**22-31-611 Appropriation of Funds** - Funds appropriated for the purposes of the CRA.

## Expenditure Accounts:

**21-41-310 Professional Services** - Funds allocated for any professional outside services required to carry out the purposes of the CRA.

**21-41-500 CRA Redisbursement** - Funds allocated to be reimbursed to Developers for public infrastructure projects constructed within the CRA boundary.

**21-41-501 CRA Affordable Housing Projects**- Funds allocated to be expended on affordable housing projects, identified by the the CRA Board of Directors. Per the agreement, 10% of funds received into the CRA are to be used for affordable housing projects.

**21-41-699 CRA Reserves** - Funds not allocated to remain in the CRA Fund.

**21-41-742 CRA Transfer to General Fund** - Per CRA agreement, 5% of funds received are transferable to the General Fund as an administration fee.

## Emergency Medical Services

*Nibley City has entered into an agreement with the Cache County Fire District to provide ambulance service as well as Emergency Medical Services from the Cache County First Responders Unit. A fee of \$5.00 per utility account per month was passed in June of 2022 by the City Council to cover the expense of the agreement.*

Revenue	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Nibley EMS Fee Collection	24-36-603	\$ 140,657	\$ 134,049	\$ 140,000	\$ 144,000	3%
Interest Earned	24-36-610	\$ 1,113	\$ -	\$ 1,000	\$ 2,000	
Miscellaneous	24-36-690	\$ -	\$ -	-	-	
Appropriated Fund Balance	24-36-999	\$ -	\$ -	\$ 3,000	\$ 18,000	500%
<b>Total Revenues</b>		<b>\$ 141,770</b>	<b>\$ 134,049</b>	<b>\$ 144,000</b>	<b>\$ 164,000</b>	<b>14%</b>

Expenses	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Cache County Ambulance	24-40-310	\$ 116,323	\$ 116,588	\$ 120,000	\$ 140,000	17%
Cache County First Responders	24-40-311	\$ 22,800	\$ 22,800	\$ 24,000	\$ 24,000	0%
Reserves	24-40-699	\$ -	\$ -	\$ -	\$ -	
Transfer to General Fund	24-40-742	\$ -	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>		<b>\$ 139,123</b>	<b>\$ 139,388</b>	<b>\$ 144,000</b>	<b>\$ 164,000</b>	<b>14%</b>

<b>Surplus/Deficit</b>	<b>\$</b>	<b>2,647</b>	<b>\$</b>	<b>(5,339)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
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Beginning Cash Balance (Est.)	\$ 53,732
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Reserves (Fund Balance App.)	\$ (18,000)
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Ending Cash Balance (Est.)	\$ 35,732
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## Revenue Accounts:

**24-36-603 Nibley EMS Fee Collection** - Revenue collected monthly from residents to cover City's EMS expenses.

**24-36-610 Interest Earned** - Revenues generated from interest earned by the City on all fund balances of money held in interest-bearing accounts. The interest is apportioned out once per year at the end of the fiscal year to each of the individual funds based on the percentage of each total fund balance.

**24-36-690 Miscellaneous** - Miscellaneous sources of revenue for Emergency Medical Services.

**24-36-999 Appropriated Fund Balance** - Appropriated funds designated for specific EMS expenditures.

### Expenditure Accounts:

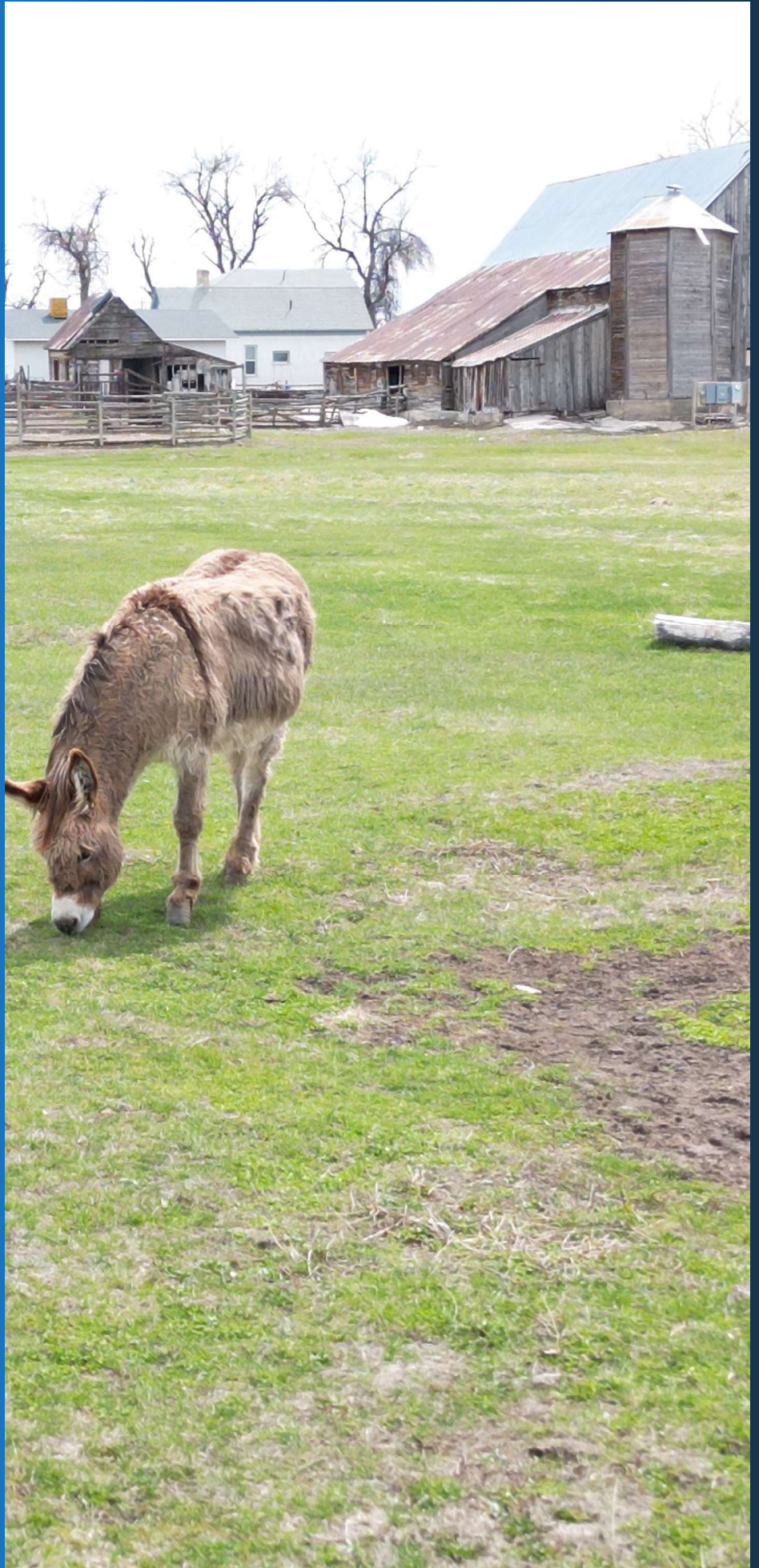
**24-40-310 Cache County Ambulance Service** - Funds to cover the cost of the contract with Cache County for Ambulance services provided. The 2024 rate is \$16.39 per resident, per year based off most recent census data of 7,926 residents, with a 3% increase per year thereafter.

**24-40-311 Cache County First Responders Management** - Funds to cover the cost of contract with Cache County for the management of the First Responders.

**24-40-699 Reserves** - Funds not allocated to remain in the EMS fund.

**24-40-742 Transfer to General Fund - Funds transferred to the General Fund.**

# CAPITAL PROJECTS



## Introduction to Capital Projects

*A lot of care and planning go into our Capital Projects planning. Meetings with our City Council help us determine priorities for the upcoming year. Our council and staff depend upon citizen and community input. We strive for a balance between meeting current standards of services provided while embarking on new projects or improvements.*

### Current Capital Project Plans

Project Name	Time Frame	Description	Benefits
Major Street Projects: Includes 1350 W Half Road, 1000 W Half Road, and 1200 West	2024-2025	Constructing partial roadways on 1350 W and 1000 W, as well as widening 1200 West	Improving transportation throughout our City and County
Public Works/City Hall Bldg Project	2024-2025	New paint and treated floors in our Public Works building. Some painting in City Hall.	Maintaining these public assets properly will help ensure they last longer.
Master Plans	2024-2025	Obtaining a new Parks Master Plan	Provide a guide for the City so that we can plan and spend funds appropriately as we build or improve parks.
Morgan Farm	2024-2025	Updated Community Gardens and other projects	Improve this space and make it more usable for our residents.
Capital Equipment	2024-2025	Leased vehicles for City operations	Provides vehicles for City employees to use for a reasonable cost.
River Repair	As needed	Funds allocated for any needed Blacksmith Fork River repairs needed during heavy river flows.	Prevents or mitigates flooding and property damage.
Active Transportation	2024-2025	Funds to purchase right-of-ways and construct future trails	Connect our city for improved walking and biking transportation with a safer trailway/road system
ROW Acquisitions	As needed	Funds allocated to purchase right-of-way(s) for future street projects	Gives the ability to access public areas when needed.
Cottonwoods Infrastructure	As needed	Funds for a future water line along an easement	Fulfills a development agreement.
Public Art	2024-2025	Funds allocated for public art to be placed throughout the city	Public art on display could enhance our City and create a sense of pride and ownership.
Feasability and Planning Studies	2024-2025	Funds to study the feasibility of a future indoor recreation center	Gain a better understanding of the possibility of building an indoor recreation facility.
Engineering Design	2024-2025	Funds are allocated for engineering designs for future projects.	Traffic calming and intersection improvements at several critical intersections.
Ridgeline Park	2024-2025	A new neighborhood park to serve the community in which it is located	Provides an outdoor space for residents to recreate near their home

Streetlight LED Conversion	2024-2025	Converting all of the streetlight bulbs to LEDs	Cost savings, increased brightness and efficiency
Park Signage Project	2024-2025	Add signage to parks	Increased safety and instruction for residents regarding park usage
Mt Vista HOA Park	2024-2025	Adding restroom amenities to Mt Vista Park	Providing an improved outdoor space for residents to recreate
City Hall Soccer Fields	2024-2025	Funds for adding fencing around the soccer field	The fence will keep the balls away from surrounding homes and provide a protective barrier
Security Upgrades	2024-2025	Security Upgrades Phase 2 at the Public Works Building, including some gates	The Security Upgrades will protect assets and property
Transfer to MBA-Payoff City Hall	2024-2025	Payoff has been authorized by City Council if investment interest rates drop below the bond interest rate for a period of 3 consecutive months.	The City can reduce interest expense and own our facility without encumbrance.
Backfill Material Storage Bins	2024-2025	Purchase bins to hold backfill material such as soil and gravel for use in City landscaping projects	This improves employee productivity, as we can store a ready inventory of materials.
Compensation Study	2024-2025	A review of current pay practices and salaries compared to similar organizations	The City can ensure that pay is structured for employee retention.
Parks Division Shop Roof	2024-2025	Replacing the roof of the Public Works shop building.	A new roof will protect equipment and other supply inventory.
Pedestrian Safety Improvements	2024-2025	Adding a traffic control device designed to increase driver awareness of pedestrians	We will improve pedestrian safety and help ensure safer crossing at crosswalks
House Removal	2024-2025	Removal of the home located at 3184 South Main Street	Prepare for the City's Master Plan, which designates a road through the home's location
Phone System Switch Over	2024-2025	Switching to a new phone system	Better service and phone system
Historical Documents	2024-2025	Preservation of Historical Documents	Serve the public by preserving historical documents and items of note for future generations.
City Hall Generator Backup	2024-2025	Purchase a Generator to ensure that the City has power in case of emergencies	Be able to operate and provide certain services during emergencies.
Elkhorn Historical Sign	2024-2025	Install a sign that indicates the historical significance of the Elkhorn Park area	Documenting and preserving local history for the benefit of our citizens.
City Hall Tree Removal	2024-2025	Remove old trees that have the potential to damage property or life	Protect our City Hall as well as any citizens from harm or damage.

## Future Capital Project Plans

Regional Park Phase 1	TBD	Adding new fields for our Recreation programs to be able to meet demand	Children and families could have a new park for us to be able to host City and community athletic events
Regional Park Remaining	TBD	Continuing development of our Regional Park	Continued improvement of the Regional Park
Public Works Land Acquisition	TBD	Acquiring land for a future Public Works Facility	A larger area of land that would eventually be the location of all of our public works operations and equipment
City Hall Expansion	TBD	Expanding the current City Hall to meet demand	Enlarge the facility when our City outgrows the current space
Public Works Yard	TBD	Build outbuildings and space as needed to house Public Works operations	A larger and improved facility that could eventually house all of our public works operations and equipment
Nibley Meadows Park	TBD	A new neighborhood park to serve the community in which it is located	Provides an outdoor space for residents to recreate near their home
Nibley Farms Park	TBD	A new neighborhood park to serve the community in which it is located	Provides an outdoor space for residents to recreate near their home



Nibley City's  
New Soccer Field

## Capital Project Revenue

*Capital Project Revenue funds are used to account for financial resources obtained for the acquisition or construction of capital facilities.*

Revenue	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Interest Earnings	45-38-610	\$ 107,527	\$ -	\$ 109,000	\$ 167,000	53%
Reimb. for Firefly Land	45-38-612	\$ 1,405,862	\$ -	\$ -	\$ -	
Sale Of Fixed Assets	45-38-690	\$ -	\$ -	\$ -	\$ -	
Transfer From General Fund	45-38-700	\$ 1,330,000	\$ 1,100,000	\$ 287,750	\$ 207,100	-28%
Sale Of Surplus Land	45-38-710	\$ -	\$ -	\$ -	\$ -	
Grant - RAPZ - Firefly Development	45-38-720	\$ 78,746	\$ -	\$ 78,000	\$ 78,000	0%
Grant - RAPZ Population Allocation	45-38-721	\$ 17,775	\$ 22,083	\$ 22,000	\$ 23,000	5%
Grant - Safe Routes to School	45-38-722	\$ -	\$ -	\$ 110,000	\$ -	-100%
Grant - COG 1200 Phase 3 & 4	45-38-725	\$ 281,406	\$ 495,010	\$ 3,400,000	\$ 3,000,000	-12%
Grant - COG 1200 West Phase 5	45-38-726	\$ -	\$ -	\$ -	\$ 1,833,000	
Grant - Ridgeline Park LWCF	45-38-727	\$ -	\$ -	\$ 1,265,000	\$ 1,265,000	0%
Grant - Firefly Outdoor Class UOF	45-38-728	\$ -	\$ -	\$ 15,000	\$ 10,000	-33%
Grant - Morgan Farm	45-38-729	\$ -	\$ -	\$ 40,000	\$ 40,000	0%
Grant - Ridgeline Park UORG	45-38-730	\$ -	\$ -	\$ -	\$ 750,000	
Grant - Clean Fleet	45-38-731	\$ -	\$ -	\$ -	\$ 77,500	
Grant - USHRAB	45-38-732	\$ -	\$ -	\$ -	\$ 7,500	
Miscellaneous	45-38-800	\$ 9,425	\$ 30,000	\$ -	\$ -	
Appropriated Fund Balance	45-38-910	\$ -	\$ -	\$ 1,069,250	\$ 788,900	-26%
<b>Total Revenues</b>		<b>\$ 3,230,740</b>	<b>\$ 1,647,093</b>	<b>\$ 6,396,000</b>	<b>\$ 8,247,000</b>	<b>29%</b>

**45-38-610 Interest Earnings-** Revenue generated from interest earned by the City on all fund balances of money held in interest-bearing accounts. The interest is apportioned out once per year at the end of the fiscal year to each of the individual funds based on the percentage of each total fund balance.

**45-38-612 Park Reimbursement From County** - No funds are being budgeted in this account this year. These funds were a reimbursement for the purchase of Firefly Park.

**45-38-690 Sale of Fixed Assets** - No funds are being budgeted in this account this year.

**45-38-700 Transfer from General Fund** - Revenue transferred from the General Fund as surplus and placed into the Capital Projects Fund for use on various projects.

**45-38-710 Sale of Surplus Land** - No revenue is expected this fiscal year.

**45-38-720 Grant – RAPZ Firefly Development** - Revenue generated from this account is allocated through the Cache County RAPZ Tax program. This money is coming for reimbursement of the construction of Firefly Park. This will be our final disbursement. These funds were expected the prior fiscal year, but were delayed.

**45-38-721 Grant – RAPZ Population Allocation** - Funds distributed to each city in the Cache County each year from the Recreation Arts Parks and Zoo sales tax. Funds are distributed based on population.

**45-38-722 Grants -Safe Routes to School** - Funds were originally allocated for the technical planning assistant UDOT grant; the City now plans for the construction of sidewalks independent of grant revenue.

**45-38-725 Grant – COG 1200 Phase 3 & 4** - See 45-40-731 Major Street Projects for more info. In 2017, Nibley applied for and was awarded \$1.9 million from the Cache County Council of Governments to realign 1200 West at 3200 South. In 2019, Nibley applied for and was awarded an additional 1.25 million. In 2022, \$3.5 million was awarded for phase 3 and 4.

**45-38-726 Grant - COG 1200 Phase 5** - The Cache County of Governments is funding additional expenses of Phase 5 of the widening of 1200 West, which was approved on October of 2023 for \$706,252. An additional \$1.1M is being applied for.

**45-38-727 Grant - Ridgeline Park LCWF** - Staff is has secured a Federal Grant from the Land and Water Conservation Fund to assist in the construction of Ridgeline Park. For a phase one project, staff is seeking \$1,000,000 to be reimbursed.

**45-38-728 Grant - Firefly Outdoor Class Room UORG** - Funds granted from UORG for the creation of an outdoor classroom at Firefly Park.

**45-38-729 Grant - Morgan Farm** - Nibley residents are hoping to secure funds for the purpose of expanding the use of Morgan Farm.

**45-38-730 Grant - Ridgeline Park UORG** - This grant was approved for funding for the creation of a bike course pump track in the new park which will be located in Ridgeline Park.

**45-38-731 Grant - Clean Fleet** - Cost reimbursement by the Utah Department of Environmental Quality for up to 25% of a new vehicle purchase price.

**45-38-732 Grant - USHRAB** - This grant provides funds to assist communities with protecting and digitizing important historical documents. Our City hopes to receive some grant funds to help us achieve this goal.

**45-38-800 Miscellaneous** - Miscellaneous Capital Project funds that don't fit any other category.

**45-38-910 Appropriated Fund Balance** - Transfer from savings as authorized funds for financing specific expenditures.



## Capital Project Expenditures

*Capital Project Expenditures are funds spent to acquire, repair, update, or improve a fixed asset such as property, buildings, technology, or equipment.*

Expenses	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Major Street Projects	45-40-731	\$ 262,914	\$ 1,367,013	\$ 4,075,000	\$ 5,310,000	30%
Public Works/City Hall Building P	45-40-735	\$ -	\$ 19,715	\$ 15,000	\$ 20,000	33%
Master Plans	45-40-737	\$ 235	\$ 37,683	\$ 40,000	\$ -	-100%
Morgan Farm	45-40-738	\$ 10,717	\$ 294	\$ 40,000	\$ 40,000	0%
Capital Equipment	45-40-742	\$ 76,048	\$ 32,426	\$ 40,000	\$ 561,000	1303%
River Repair	45-40-745	\$ -	\$ -	\$ 5,000	\$ 5,000	0%
Active Transportation	45-40-746	\$ 2,650	\$ 6,898	\$ 275,000	\$ 256,000	-7%
ROW Acquisitions	45-40-747	\$ -	\$ -	\$ 10,000	\$ 10,000	0%
Capital Projects Miscellaneous	45-40-748	\$ 2,000	\$ -	\$ -	\$ -	
Cottonwoods Infrastructure	45-40-749	\$ -	\$ -	\$ 20,000	\$ 20,000	0%
Public Art	45-40-750	\$ -	\$ -	\$ 5,000	\$ 5,000	0%
Feasability and Planning Studies	45-40-752	\$ 27,660	\$ -	\$ 50,000	\$ 90,000	80%
Property Acquisitions	45-40-760	\$ -	\$ -	\$ -	\$ -	
Engineering Design	45-40-761	\$ 128,841	\$ 28,082	\$ 50,000	\$ 50,000	0%
Ridgeline Park	45-40-762	\$ 111,283	\$ 44,070	\$ 1,030,000	\$ 1,561,000	52%
Street Light Conversion to LED	45-40-763	\$ -	\$ 93,670	\$ 100,000	\$ -	-100%
Park Signage Project	45-40-764	\$ 11,536	\$ 684	\$ 12,000	\$ 12,000	0%
Mount Vista HOA Park	45-40-766	\$ -	\$ 50,105	\$ 30,000	\$ -	-100%
City Hall Soccer Field	45-40-767	\$ -	\$ 61,914	\$ 100,000	\$ -	-100%
Security Upgrades	45-40-768	\$ -	\$ 19,219	\$ 25,000	\$ 10,000	-60%
Transfer to MBA - Pay off City Ha	45-40-769	\$ -	\$ 474,000	\$ 474,000	\$ 24,000	-95%
Backfill Material Storage Bins	45-40-770	\$ -	\$ -	\$ -	\$ 15,000	
Compensation Study	45-40-771	\$ -	\$ -	\$ -	\$ 14,000	
Parks Division Shop Roof	45-40-772	\$ -	\$ -	\$ -	\$ 25,000	
Pedestrian Safety Improvements	45-40-773	\$ -	\$ -	\$ -	\$ 100,000	
House Removal	45-40-774	\$ -	\$ -	\$ -	\$ 25,000	
Phone System Switch Over	45-40-775	\$ -	\$ -	\$ -	\$ 3,000	
Historical Documents	45-40-776	\$ -	\$ -	\$ -	\$ 15,000	
CH and PW Generator Backup	45-40-777	\$ -	\$ -	\$ -	\$ 60,000	
Elkhorn Historical Sign	45-40-778	\$ -	\$ -	\$ -	\$ 1,000	
City Hall Tree Removal	45-40-779	\$ -	\$ -	\$ -	\$ 15,000	
Reserves	45-38-999	\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Expenditures</b>		<b>\$ 633,884</b>	<b>\$ 2,235,773</b>	<b>\$ 6,396,000</b>	<b>\$ 8,247,000</b>	<b>29%</b>
<b>Surplus/(Deficit)</b>		<b>\$ 2,596,857</b>	<b>\$ (588,680)</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Cash Balance (est.)					<b>\$ 5,333,000</b>	
Reserves/(Fund Balance App.)					<b>\$ (788,900)</b>	
<b>Ending Cash Balance (est.)</b>					<b>\$ 4,544,100</b>	

**45-40-731 Major Street Projects** - 1200 West through Nibley has been a primary focus. Phase 1 and Phase 2 have previously been constructed. The City has secured funding from the Cache County Council of Governments (COG) for additional funds to complete Phase 3 and 4. Phase 3 and 4 are estimated to be a cost of \$3,500,000. The COG grant covers 93% of the construction cost. Additional money is being budgeted to construct partial roadways at the following locations that the City is responsible to construct, including 1350 along our Recycling site, and 1000 West near Firefly Estates.

**45-40-735 Public Works/City Hall Building Projects** - Repair and maintenance for the Public Works Building and City Hall.

**45-40-737 Master Plans** - Funds are budgeted in this account this year to update City Master Plans.

**45-40-738 Morgan Farm:** Funds allocated for updating the community garden, and various projects around the farm. The cost for these improvements are expected to be covered by a \$40,000 grant.

**45-40-742 Capital Equipment** – Funds budgeted for the following:

Streets Backhoe Yearly Payment - Lease Program - Evaluated Annually	\$ 8,000.00
Parks Backhoe Yearly Payment - Lease Program - Evaluated Annually	\$ 8,000.00
New 10 Wheeler/Clean Air Grant Vehicle - Purchase - Pay in Full	\$ 310,000.00
City Manager Vehicle Yearly Payment - Lease Program - Evaluated Annually	\$ 4,500.00
Code Enforcement/Office Yearly Payment- Lease Program - Evaluated Annually	\$ 4,500.00
City Engineer Vehicle Yearly Payment- Lease Program - Evaluated Annually	\$ 4,500.00
Building Inspector Yearly Payment - Lease Program - Evaluated Annually	\$ 4,500.00
Recreation Vehicle Yearly Payment - Purchase - 1st of 5 Payments	\$ 10,500.00
Public Works Director Vehicle Yearly Payment - Purchase - 1st of 5 Payments	\$ 10,500.00
Parks Vehicle Yearly Payment - Purchase - 1st of 5 Payments	\$ 6,000.00
Half of Street Sweeper (other half from Stormwater) - Purchase - Pay in Full	\$ 190,000.00

**45-40-745 River Repair** - Funds allocated in order to maintain the improvements made in the Blacksmith Fork River restoration project and to repair damage that occurs during heavy river flows.

**45-40-746 Active Transportation** - Funds allocated to purchase Right-of-Ways for and construct future trails and sidewalk projects. Funds will be used for construction of trails as shown in the Trail Master Plan, and to connect missing links in the city's sidewalk network. This account is anticipated to fund a different portion of missing links in the network each year. The sidewalk and trail segments being considered this year are \$165,000 for missing sidewalks on the south side of 3200 South between 1200 West and 800 West, \$16,000 for Hollow Road Advisory Lanes, and \$75,000 for the Apple Creek Trail.

**45-40-747 ROW Acquisitions** - Funds allocated to purchase Right-of-Way for future street projects.

**45-40-748 Capital Projects Miscellaneous** - No funds are budgeted in this account for this year.

**45-40-749 Cottonwoods Infrastructure** - The Cottonwoods Development paid the City \$10,000 to install a future water line along an easement located on the northeast side of the subdivision. The Cottonwoods Development also paid the City \$9737 in compliance with the Planning Commission Resolution 17-P3 for future improvements along Hollow Road adjacent to the Cottonwoods Subdivision. These terms were placed in the Development Agreement for the Cottonwoods, and that Development Agreement was approved by the City Council on January 17, 2017.

**45-40-750 Public Art** - Funds allocated for public art to be placed throughout the City.

**45-40-752 Feasability and Planning Studies** - Funds allocated to study the feasibility of constructing an indoor community recreation center.

**45-40-760 Property Acquisitions** - No funds are budgeted in this account this year.

**45-40-761 - Engineering Design** - Funds allocated for engineering designs for future projects. Possible projects are traffic calming and intersection improvements at: 1200 West and 2600 South, 3200 South and 1500 West, 3200 South and 800 West, 2600 South and 800 West, as well as the Sierra Drive connection to 3200 South.

**45-40-762 Ridgeline Park** - Funds to begin construction on Ridgeline Park phase 1. There has been \$1,561,000 allocated from this account and \$2.6 M from Park Impact Fees, which is [56-40-752](#).

**45-40-763 Street Light Conversion to LED** - Funds that will be used to convert Street Lights to LEDs.

**45-40-764 Park Signage Project** - Funds to improve signage in parks.

**45-40-766 Mount Vista HOA Park** - Funds allocated for continued development of Mount Vista Park.

**45-40-767 City Hall Soccer Field** - No funds are allocated for expenses this year.

**45-40-768 City Hall Security Upgrades** - Funds allocated for City Hall Security Upgrades.

**45-40-769 Transfer to MBA - Payoff City Hall** - Funds allocated to payoff the Bond for the City Hall Building. City Council has authorized payoff if investment interest rates drop below the bond interest rate for a period of 3 consecutive months.

**45-40-770 Backfill Material Storage Bins** - Purchase bins to hold backfill material such as soil and gravel for use in City landscaping projects.

**45-40-771 Compensation Study** - A review of current pay practices and salaries compared to similar organizations.

**45-40-772 Parks Division Shop Roof** - Funds allocated to replace the deteriorating roof of the Public Works shop building.

**45-40-773 Pedestrian Safety Improvements** - Adding a traffic control device designed to increase driver awareness of pedestrians.

**45-40-774 House Removal** - Funds allocated for the removal of the home located at 3184 South Main Street, if needed.

**45-40-775 Phone System Switchover** - Funds allocated for switching to a new phone system.

**45-40-776 Historical Documents** - Funds allocated for the expense of preserving important significant historical documents.

**45-40-777 City Hall Generator Backup** - Funds allocated for the purchase a Generator to ensure that the City has a source of emergency power.

**45-40-778 Elkhorn Historical Sign** - Install a sign that indicates the historical significance of the Elkhorn Park area in order to document and preserve local history for the benefit of our citizens.

**45-40-779 City Hall Tree Removal** - Funds allocated for the removal of old trees near City Hall that have the potential to damage property or life.

**45-38-999 Reserves** - Funds saved in reserve for additional City projects and needs.

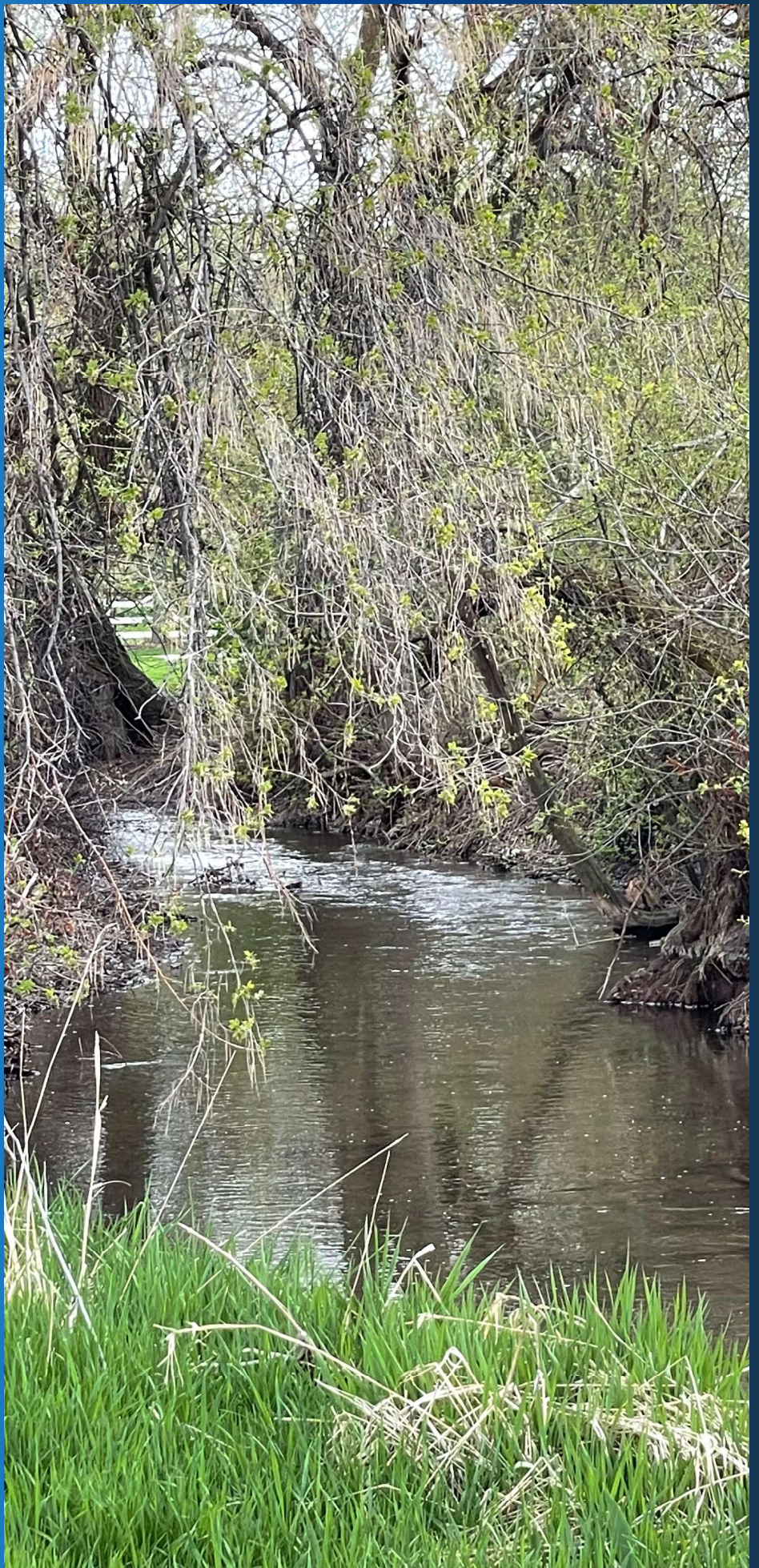
## Capital Improvement Projects Long-Range Plans

This information is about long-range proposed projects, which may take place on this timeline depending upon the City's priorities and the ability to procure necessary funding. Our City Council determines the priority of the projects our City will focus on, while depending on citizen and community input. We strive for a balance between meeting current standards of services provided while embarking on new projects or improvements. *We have indicated completed projects in red. Projects that are budgeted or are currently under construction are green.*

Transportation	Year	General Fund		Construction		2023	2024	2025	2026	2027	2028	2029
		Cost	Cost	Year Cost	Year Cost							
1200 West Completion	2023	\$ 5,110,000	\$ 511,000	\$ 552,698	\$ 552,698	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1350 W Half Road	2023	\$ 287,000	\$ 287,000	\$ 310,419	\$ 310,419	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hollow Road Striping	2023	\$ 21,000	\$ 12,600	\$ 13,628	\$ 13,628	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sierra Dr Extension	2027	\$ 350,000	\$ 35,000	\$ 44,286	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,286	\$ -	\$ -
450 W Half Road	2028	<del>\$ 251,000</del>	<del>\$ 251,000</del>	<del>\$ 330,299</del>	<del>\$ -</del>	<del>\$ -</del>	<del>\$ -</del>	<del>\$ -</del>	<del>\$ -</del>	<del>\$ -</del>	<del>\$ 330,299</del>	<del>\$ -</del>
Firefly Park to 800 W Sidewalk	2029	\$ 190,000	\$ 95,000	\$ 130,014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,014
Parks	Year	General Fund		Construction		2023	2024	2025	2026	2027	2028	2029
		Cost	Cost	Year Cost	Year Cost							
Elkhorn Park	2023	<del>\$ 150,000</del>	<del>\$ 150,000</del>	<del>\$ 162,240</del>	<del>\$ 162,240</del>	<del>\$ -</del>	<del>\$ -</del>	<del>\$ -</del>	<del>\$ -</del>	<del>\$ -</del>	<del>\$ -</del>	<del>\$ -</del>
Firefly Park (not 1000 W)	2024	<del>\$ 343,006</del>	<del>\$ 343,006</del>	<del>\$ 385,835</del>	<del>\$ -</del>	<del>\$ 385,835</del>	<del>\$ -</del>	<del>\$ -</del>	<del>\$ -</del>	<del>\$ -</del>	<del>\$ -</del>	<del>\$ -</del>
Nibley Meadows Park	2024	\$ 614,250	\$ 614,250	\$ 690,948	\$ -	\$ 690,948	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nibley Farms/Recycle Site Park	2025	\$ 614,250	\$ 614,250	\$ 718,586	\$ -	\$ -	\$ 718,586	\$ -	\$ -	\$ -	\$ -	\$ -
Regional Park Phase 1	2025	\$ 3,850,084	\$ 3,850,084	\$ 4,504,054	\$ -	\$ -	\$ 4,504,054	\$ -	\$ -	\$ -	\$ -	\$ -
Ridgeline Park-City Park	2025	\$ 1,680,750	\$ 1,680,750	\$ 1,966,240	\$ -	\$ -	\$ 1,966,240	\$ -	\$ -	\$ -	\$ -	\$ -
1000 W Half Road	2026	\$ 306,000	\$ 306,000	\$ 372,296	\$ -	\$ -	\$ -	\$ 372,296	\$ -	\$ -	\$ -	\$ -
Anhder Park Parking Lot	2027	<del>\$ 256,000</del>	<del>\$ 256,000</del>	<del>\$ 323,922</del>	<del>\$ -</del>	<del>\$ -</del>	<del>\$ -</del>	<del>\$ -</del>	<del>\$ -</del>	<del>\$ 323,922</del>	<del>\$ -</del>	<del>\$ -</del>
Indoor Recreation Space	2028	\$ 2,000,000	\$ 2,000,000	\$ 2,631,864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,631,864	\$ -
Mt Vista Park Improvements	2029	\$ 150,000	\$ 150,000	\$ 205,285	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,285
Regional Park Remaining	2030	\$ 11,000,000	\$ 11,000,000	\$ 15,656,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Year	General Fund		Construction		2023	2024	2025	2026	2027	2028	2029
		Cost	Cost	Year Cost	Year Cost							
Public Works Land Acquisition	2025	\$ 480,000	\$ 480,000	\$ 561,532	\$ -	\$ -	\$ 561,532	\$ -	\$ -	\$ -	\$ -	\$ -
City Hall Expansion	2029	\$ 5,000,000	\$ 5,000,000	\$ 6,842,845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,842,845
Public Works Yard	2030	\$ 6,000,000	\$ 3,000,000	\$ 4,269,935	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trails	Year	General Fund		Construction		2023	2024	2025	2026	2027	2028	2029
		Cost	Cost	Year Cost	Year Cost							
Regional Park Connector Trail	2026	\$ 460,000	\$ 460,000	\$ 559,660	\$ -	\$ -	\$ -	\$ 591,660	\$ -	\$ -	\$ -	\$ -
City Center Trail-South Section	2030	\$ 135,000	\$ 135,000	\$ 192,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nature Way Trail (2600 S)	2031	\$ 962,000	\$ 962,000	\$ 1,423,995	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals		\$ 40,210,340	\$ 32,192,940	\$ 42,849,158	\$ 1,038,985	\$ 1,076,783	\$ 7,750,412	\$ 963,956	\$ 368,208	\$ 2,962,163	\$ 7,178,144	

\*This information was prepared for us by Lewis Young Robertson and Burningham, Inc. and this can be found with our City's Master Plans at [https://nibleycity.com/images/2022\\_Nibley\\_City\\_CFPF.pdf](https://nibleycity.com/images/2022_Nibley_City_CFPF.pdf)

# WATER DEPARTMENT



# Water Department

## Mission Statement

*The mission of Nibley City's Water Department is sustained excellence by providing clean, safe drinking water to the community. Our goal is to maintain the utmost professionalism and dedication in managing and maintaining the city's water infrastructure while fostering a collaborative and supportive work environment for all team members. Together, we strive to safeguard the health and well-being of our residents and contribute to the overall growth and prosperity of Nibley City.*

## Department Accomplishments/Duties FY 2023-2024

Replaced 132 residential meters, and 128 additional work orders related to meters so far this fiscal year.  
All non-operating fire hydrants were repaired and are now operational, and we painted 90% of all fire hydrants.  
Updated GIS mapping of the water system, as discrepancies were found.  
Repaired seven PRV's, two control valves, and two surge anticipation valves.  
Installed new PLC at Nelson Well.  
Completed 2,100 meter barrel inspections.  
Replaced two fire hydrants.  
Replaced the shaft on 640 Well.  
Repaired six leaky service lines, and replaced three.  
Security fence installed around 640 Well and the tank farm.  
640 well's generator's transfer switch and doors work when generator starts.

## 2024-2025 Department Goals/Projects

Install security fence around Nelson Well.  
Replace two PRV's.  
Replace doors on Nelson Well, 4000 Well, and reroof 4000 Well.  
Maintain 50% of water valves.  
Flush 25% of the City's fire hydrants.  
Deliver clean, safe drinking water to Nibley citizens.

## Department Performance Measures

Measures	FY 23-24 Actual	FY 24-25 Target	FY 25-26 Target
Water Valve Maintenance	10%	50%	50%
Fire hydrant flushing and maintenance	4%	25%	25%

## Department 4-Year Plan

FY 24-25	FY 25-26	FY 26-27	FY 27-28
Fence around Nelson Well	Concrete driveway at Nelson Well	Develop a plan addressing Yeates Spring	Replace GapVax
New full-time employee		New 2-3 million gallon water storage tank	
25% Cross-Connection secondary irrigation compliance	25% Cross-Connection secondary irrigation compliance	25% Cross-Connection secondary irrigation compliance	25% Cross-Connection secondary irrigation compliance

## Water Department

*Water Department Revenue budgets contain funds generated either by miscellaneous sources or utility revenue. The majority of this departmental revenue consists of Water Service Fees, which are fees paid by residents for the water delivery services provided by the City.*

Revenue	Account Number	Actual FY 2022-23	Actual FY 2023-24	FY Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
<b>Miscellaneous Revenue</b>						
Interest Earned	51-36-610	\$ 39,342	\$ -	\$ 40,000	\$ 33,000	-18%
Reimbursement for Damage	51-36-686	\$ -	\$ -	\$ -	\$ -	
Sale Of Fixed Assets	51-36-690	\$ -	\$ -	\$ -	\$ -	
Water Share Rents	51-36-692	\$ 3	\$ 55	\$ 500	\$ 500	0%
Development Fee In Lieu	51-36-693	\$ 61,950	\$ 78,950	\$ -	\$ -	
New Development Modeling	51-36-694	\$ 500	\$ 4,715	\$ 2,500	\$ 2,500	0%
Miscellaneous Water Revenue	51-36-800	\$ 2,853	\$ 4,246	\$ -	\$ -	
<b>Total Miscellaneous Revenues</b>		<b>\$ 104,648</b>	<b>\$ 87,966</b>	<b>\$ 43,000</b>	<b>\$ 36,000</b>	<b>-16%</b>
<b>Utility Revenue</b>						
Appropriated Fund Balance	51-37-601	\$ -	\$ -	\$ 293,000	\$ 300,000	2%
Interest Earned	51-37-610	\$ -	\$ -	\$ 3,000	\$ 3,000	100%
Water Service Fees	51-37-710	\$ 880,819	\$ 768,915	\$ 800,000	\$ 850,000	6%
Water Connection Fees	51-37-750	\$ 54,472	\$ 73,050	\$ 36,000	\$ 48,000	33%
Penalties	51-37-780	\$ 26,127	\$ 27,626	\$ 25,000	\$ 25,000	0%
<b>Total Utility Revenue</b>		<b>\$ 961,417</b>	<b>\$ 869,591</b>	<b>\$ 1,157,000</b>	<b>\$ 1,226,000</b>	<b>6%</b>
<b>Total Water Department Revenues</b>		<b>\$ 1,066,065</b>	<b>\$ 957,556</b>	<b>\$ 1,200,000</b>	<b>\$ 1,262,000</b>	<b>5%</b>
<b>Surplus/Deficit</b>		<b>\$ 302,903</b>	<b>\$ 5,424</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Cash Balance (est.)						\$ 1,122,166
Reserves/(Fund Balance App.)						\$ (300,000)
<b>Ending Cash Balance (est.)</b>						<b>\$ 822,166</b>

**51-36-610 Interest earned** - Revenue generated from interest earned on all fund balances of money held in interest bearing accounts. This is apportioned out once per year at the end of the fiscal year to each of the individual funds based on the percentage of the total fund balance.

**51-36-686 Reimbursement for Damage** - Revenue generated from reimbursement of any damage caused to City's water-related assets or infrastructure.

**51-36-690 Sale of Fixed Assets** - No funds are anticipated this year.

**51-36-692 Water Share Rents** - Revenue generated for water shares the city is not using but is renting out to residents.

**51-36-693 Development Fee In Lieu**- Fee in lieu of dedicating water shares with development. This option was removed by Council in March 2023, so no revenue will be generated this fiscal year.

**51-36-694 New Development Modeling**- Funds received as reimbursement from developers for water modeling costs.

**51-36-800 Miscellaneous Water Revenue** - Revenue generated from raising water meters. No funds are anticipated this year.

**51-37-601 Appropriated Fund Balance** - This account is used to allocate funds from the existing fund balance.

**51-37-610 Interest Earned** - Revenue generated from interest earned by the City on all fund balances of money held in interest-bearing accounts. The interest is apportioned out once per year at the end of the fiscal year to each of the individual funds based on the percentage of each total fund balance.

**51-37-710 Water Service Fees** - These funds are fees paid by utility users for water use. The projected amount is based on projected sales and on past year collections.

**51-37-750 Connection Fees** - Revenue generated from a \$700 meter fee to install a water meter and a \$550 connection fee, when applicable. This is also where revenue from unmetered connections to the City's public water system, such as new waterlines, fire hydrants, fire system connections, and meters greater than 4 inches is allocated. The amount budgeted is based on 90 new houses/units.

**51-37-780 Penalties** - Expected revenue generated for late bill payment fees.



## Water Expenditures

*Water Expenditures are necessary in order to maintain the water delivery services that our City provides for our residents, who rely on clean, safe culinary water.*

Expenses	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Salaries & Wages	51-40-110	\$ 80,871	\$ 94,284	\$ 106,000	\$ 145,000	37%
Seasonal Salaries	51-40-115	\$ -		\$ 7,000	\$ 7,000	0%
Employee Benefits	51-40-130	\$ 27,724	\$ 47,815	\$ 52,000	\$ 80,000	54%
Education, Travel, & Training	51-40-230	\$ 6,023	\$ 6,994	\$ 10,000	\$ 11,000	10%
Water Meters	51-40-249	\$ 64,921	\$ 80,445	\$ 70,000	\$ 80,000	14%
Facilities and Maintenance	51-40-250	\$ 83,136	\$ 59,493	\$ 80,000	\$ 83,000	4%
Utilities	51-40-270	\$ 90,087	\$ 76,640	\$ 87,000	\$ 90,000	3%
Memberships & Dues	51-40-300	\$ 2,217	\$ 1,257	\$ 1,000	\$ 2,000	100%
Professional Services	51-40-310	\$ 3,467	\$ 1,005	\$ 5,000	\$ 15,000	200%
Legal Expense	51-40-311	\$ 1,904	\$ -	\$ 5,000	\$ 5,000	0%
Water Share Assessments	51-40-335	\$ 28,975	\$ 30,058	\$ 32,000	\$ 32,000	0%
Parts Inventory	51-40-336	\$ -	\$ -	\$ -	\$ 10,000	100%
Leak Detection	51-40-337	\$ -	\$ -	\$ -	\$ 20,000	100%
Department Expenditures	51-40-400	\$ 2,149	\$ 781	\$ 3,000	\$ 3,000	0%
Water Testing	51-40-442	\$ 4,518	\$ 5,337	\$ 7,000	\$ 7,500	7%
Water Shares	51-40-443	\$ -	\$ -	\$ 75,000	\$ 75,000	0%
Engineering/Planning	51-40-514	\$ 12,206	\$ 1,850	\$ 15,000	\$ 15,000	0%
Emergency Expense	51-40-515	\$ 4,968	\$ -	\$ 5,000	\$ 15,000	200%
Capital Outlay Improvements	51-40-730	\$ -	\$ 126,760	\$ 214,000	\$ 195,000	-9%
Capital Outlay Equipment	51-40-740	\$ -	\$ 24,411	\$ 31,000	\$ 11,500	-63%
Debt Service Principal	51-40-810	\$ -	\$ -	\$ -	\$ -	
Debt Service Interest	51-40-820	\$ -	\$ -	\$ -	\$ -	
Administrative Charge to G.F.	51-40-910	\$ 350,000	\$ 395,002	\$ 395,000	\$ 360,000	-9%
Reserves	51-40-999	\$ -	\$ -	\$ -	\$ -	
<b>Total Water Fund Expenses</b>		<b>\$ 763,162</b>	<b>\$ 952,132</b>	<b>\$ 1,200,000</b>	<b>\$ 1,262,000</b>	<b>5%</b>

**51-40-110 Salaries & Wages** - Funds allocated for 50% of four full-time employees, which include a Water/Sewer superintendent and 3 Water/Sewer employees. The other half of their wages are paid through the sewer department. We are budgeting for an increase of one employee over last year, due to our City's growth.

**51-40-115 Seasonal Salaries** - Funds allocated for 50% of a part time employee. The other 50% will be paid for out of Sewer Seasonal Salaries.

**51-40-130 Employee Benefits** - Funds allocated are based on premium/contribution changes and increases related to salary changes. Funds include costs for Medicare, Social Security, the Utah Retirement System, and telephone/data allowances. The increase this year is to cover the costs of benefits for an additional departmental employee.

**51-40-230 Education, Training, & Travel** - Funds are for training conferences and continuing education, including hotel costs, mileage, and per diem, as well as for licensing and certification fees.

**51-40-249 Water Meters** - Funds allocated for purchasing new meters. This fee covers the cost of the meter, installation, and fee to connect to the water system. An increase in funds is needed to cover the cost of both new development meters, as well as repairing, replacing, and maintaining our current meters so that we can provide clean water to our citizens. Over the last 18 months, we have replaced an average of 13 existing meters a month.

**51-40-250 Facilities and Maintenance** - Funds allocated for repairing and maintaining the water system.

**51-40-270 Utilities** - Funds allocated for electric utility charges for well pumps.

**51-40-300 Memberships & Dues** - Funds allocated for professional memberships and dues, which include American Public Works Association and Rural Water Association (50% Water/50% Sewer).

**51-40-310 Professional Services** - Funds allocated for professional services other than legal or engineering. An extra \$12,000 in funds are being budgeted this year to complete a rate study.

**51-40-311 Legal Expense** - Funds allocated for services performed by the City Attorney relating to water department.

**51-40-335 Water Share Assessments** - Funds allocated to pay for the City's water shares: Millville Irrigation Co., Nibley Blacksmith Fork Irrigation Co., College Irrigation Co, Clear Creek Irrigation Co, and Providence/Logan Irrigation Co.

**51-40-336 Parts Inventory** - Funds allocated for developing an inventory of parts.

**51-40-337 Leak Detection** - Funds allocated for leak detection services or equipment.

**51-40-400 Department Expenditures** - Funds allocated for general costs related to the water department.

**51-40-442 Water Testing** - Funds allocated for monthly state-required safety testing of culinary water at different locations around the city. The needed funds are increasing this year, due to the state mandating additional monthly and annual samples as well as additional samples being required due to our City's growth.

**51-40-443 Water Shares** - This account is used to allocate funds to purchase new water shares that might become available.

**51-40-514 Engineering** - Funds allocated for engineering costs for water-related projects, and to cover the cost of modeling new water infrastructure.

**51-40-515 Emergency/Planning** - Funds allocated this year for any unforeseen costs due to an emergency.

**51-40-730 Capital Outlay Improvements** - This account includes \$45,000 for Security Upgrades phase 2, 50,000 for potential water line upsizing with development, \$100,000 for Yeates Spring collection project.

**51-40-740 Capital Outlay Equipment** - Funds allocated of \$11,000 for a Midi Excavator annual payment.

**51-40-810 Debt Service Principal** - Water Department has no debt to service at this time.

**51-40-820 Debt Service Interest** - Water Department has no debt to service at this time.

**51-40-910 Administrative Charge to General Fund** - Funds transferred to the General Fund based upon Water Department expenses that are incurred through the General Fund.

**51-40-999 Reserves** - Surplus funds added to the fund balance. Those funds are saved to pay for future capital projects, as shown in the master plan.



*\*Please look at certified water quality results by searching for Nibley's Water System and the prior year at this website: <https://waterlink.utah.gov/public/ccrReport.html> or look at Nibley's report here: <https://nibleycity.com/wp-content/uploads/2024/01/Final-CCR-signed-copy-2023.pdf>*

# SEWER DEPARTMENT



# Sewer Department

## Mission Statement

*The mission of Nibley City's Wastewater Division is sustained excellence by providing exceptional and sustainable wastewater collection services to support the growth and development of the community. Our goal is to maintain the utmost professionalism and dedication in managing and maintaining the City's wastewater infrastructure, while fostering a collaborative and supportive work environment for all team members. We strive to protect public health, preserve the environment, and ensure a long-term sustainability of our wastewater infrastructure. Together, we aim to create a clean and thriving City for current and future generations.*

## Department Accomplishments/Duties FY 2023-2024

Cleaned 8,000 feet of sewer line that was found with the SL-RAT assessment as being moderately dirty.  
Cleaned an additional 5,000 feet of sewer line as part of the yearly maintenance plan.  
Repaired one significant infiltration spot in the sewer.  
Updated GIS mapping of the wastewater system as discrepancies were found.  
Replaced the PLC at Scott Farm Lift Station.  
Checked, cleaned, and maintained three lift stations on a weekly basis.  
CCTV'd 15,212 feet of sewer line.

## 2024-2025 Department Goals/Projects

Check, clean, and maintain three lift stations on a weekly basis.  
Clean 53,750 feet of sewer pipe.  
CCTV 15,000 feet of sewer pipe.  
Inspect 860 manholes.  
Replace ARIs on pressure main.

## Department Performance Measures

Measures	FY 23-24 Actual	FY 24-25 Target	FY 25-26 Target
Percent of lift stations cleaned monthly	100%	100%	100%
Number of sewer backups	0	0	0
Sewer system cleaned every four years	6%	100%	100%
Inspect all manholes yearly	41%	100%	100%

## Department 4-Year Plan

FY 24-25	FY 25-26	FY 26-27	FY 27-28
25% of the sewer system cleaned	25% of the sewer system cleaned	25% of the sewer system cleaned	25% of the sewer system cleaned
17% of the sewer system CCTV'd	17% of the sewer system CCTV'd	17% of the sewer system CCTV'd	17% of the sewer system CCTV'd
New full-time employee	Sewer clarifier at Hansen		Gap Vax replacement

## Sewer Revenue

*Sewer Revenue is mainly comprised of funds charged for Sewer Service Fees that are charged monthly to City residents. Another revenue stream is from sewer connection fees charged to developers.*

Revenue	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Millville Maintenance	52-38-550	\$ -	\$ -	\$ 1,000	\$ 1,000	0%
Millville Sewer Service Fees	52-38-551	\$ 9,377	\$ 10,789	\$ 8,000	\$ 10,000	25%
Appropriated Fund Balance	52-38-601	\$ -	\$ -	\$ 209,000	\$ 360,500	72%
Interest Earned	52-38-610	\$ 73,502	\$ -	\$ 74,000	\$ 55,000	-26%
Sale Of Fixed Assets	52-38-690	\$ -	\$ -	\$ -	\$ -	
Sewer Modeling	52-38-694	\$ -	\$ -	\$ -	\$ 2,500	
Sewer Service Fees	52-38-710	\$ 1,451,700	\$ 1,403,265	\$ 1,375,000	\$ 1,500,000	9%
Sewer Connection Fee	52-38-750	\$ -	\$ 43,350	\$ 23,000	\$ 31,000	35%
Miscellaneous Sewer Rev	52-38-800	\$ 2,747	\$ 9,845	\$ -	\$ -	
<b>Total Revenues</b>		<b>\$ 1,537,326</b>	<b>\$ 1,467,248</b>	<b>\$ 1,690,000</b>	<b>\$ 1,960,000</b>	<b>16%</b>

<b>Surplus/Deficit</b>	<b>\$ 305,715</b>	<b>\$ (75,074)</b>	<b>\$ -</b>	<b>\$ -</b>
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Beginning Cash Balance (est.)	<b>\$ 1,839,234</b>
Reserves/(Fund Balance App.)	<b>\$ (360,500)</b>
<b>Ending Cash Balance (est.)</b>	<b>\$ 1,478,734</b>

**52-38-550 Millville Maintenance** - Revenue generated from charges Nibley levies upon Millville for maintenance of the sewer system for wastewater from Ridgeline High School.

**52-38-551 Millville Sewer Service Fees** - Revenue generated from charges Nibley levies upon Millville for use of the sewer system for wastewater from Ridgeline High School.

**52-38-601 Appropriated Fund Balance** - This account is used to appropriate funds from the sewer fund balance to be used in the current year.

**52-38-610 Interest Earned** - Revenue generated from interest earned on all fund balances of money held in interest bearing accounts. This is apportioned out once per year at the end of the fiscal year to each of the individual funds based on the percentage of the total fund balance.

**52-38-690 Sale of Fixed Assets** - Revenue generated from the sale of surplus equipment. We do not anticipate any funds this year.

**52-38-694 Sewer Modeling** - Revenue generated from reimbursement from developers for sewer modeling services.

**52-38-710 Sewer Service Fees** - Revenue generated from sewer service fees; based on the graduated fee schedule adopted by the council in 2018, the fee is \$55 per residence per month.

**52-38-750 Sewer Connection Fees** - Revenue generated from sewer connection fees, which are fees charged by the City to pay for the costs of the connection to the City's public sewer system.

**52-38-800 Miscellaneous Sewer Revenue** - Revenue generated from miscellaneous sewer income.

# Sewer Expenditures

*Sewer Expenditures cover all costs associated with operation, maintenance, and improvement of existing sewer systems, along with all employee costs to provide sewer services to the residents of our City.*

Expenses	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Salaries & Wages	52-72-110	\$ 80,870	\$ 93,860	\$ 106,000	\$ 145,000	37%
Seasonal Salaries	52-72-115	\$ -	\$ -	\$ 7,000	\$ 7,000	0%
Employee Benefits	52-72-130	\$ 8,970	\$ 47,702	\$ 52,000	\$ 80,000	54%
Education, Travel, & Training	52-72-230	\$ 2,816	\$ 7,283	\$ 8,000	\$ 15,000	88%
Facilities and Maintenance	52-72-250	\$ 48,117	\$ 29,799	\$ 38,000	\$ 40,000	5%
Hansen Lift Station Maintenanar	52-72-251	\$ 7,495	\$ 4,963	\$ 10,000	\$ 11,000	10%
Utilities	52-72-270	\$ 14,879	\$ 14,399	\$ 13,000	\$ 15,000	15%
Wastewater Treatment Logan	52-72-275	\$ 652,243	\$ 559,198	\$ 530,000	\$ 680,000	28%
Memberships & Dues	52-72-300	\$ -	\$ -	\$ 1,000	\$ 3,000	200%
Legal Expense	52-72-311	\$ -	\$ -	\$ 10,000	\$ 10,000	0%
Department Expenditures	52-72-400	\$ 2,511	\$ 1,645	\$ 3,000	\$ 3,000	0%
Engineering/Planning	52-72-514	\$ 12,461	\$ 21,400	\$ 20,000	\$ 10,000	-50%
Emergency Expense	52-72-515	\$ 1,393	\$ -	\$ 10,000	\$ 10,000	0%
Sewer Reserve Fund	52-72-636	\$ -	\$ -	\$ 30,000	\$ 30,000	0%
Capital Outlay Improvements	52-72-730	\$ -	\$ 103,821	\$ 170,500	\$ 461,000	170%
Capital Outlay Equipment	52-72-740	\$ -	\$ 263,251	\$ 286,500	\$ 80,000	-72%
Four Point Lift Station Repair	52-72-741	\$ -	\$ -	\$ -	\$ -	0%
SL RAT Sewer Analysis	52-72-742	\$ 49,856	\$ -	\$ -	\$ -	0%
Debt Service	52-72-810	\$ -	\$ -	\$ -	\$ -	0%
Administrative Charge To GF	52-72-910	\$ 350,000	\$ 395,002	\$ 395,000	\$ 360,000	-9%
Reserves	52-72-999	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Sewer Fund Expenses</b>		<b>\$ 1,231,610</b>	<b>\$ 1,542,322</b>	<b>\$ 1,690,000</b>	<b>\$ 1,960,000</b>	<b>16%</b>

## Sewer Expenditures

**52-72-110 Salaries & Wages** - Funds allocated for 50% of four full-time employees; a sewer/water superintendent and three sewer/water employees. The other half of their wages are paid through the water department.

**51-40-115 Seasonal Salaries** - Funds allocated for 50% of a part time employee. The other 50% will be paid for out of Water Seasonal Salaries.

**52-72-130 Employee Benefits** - Funds allocated are based on premium/contribution changes and increases related to salary changes. Funds include costs for Medicare, Social Security, the Utah Retirement System, and telephone/data allowances.

**52-72-230 Education, Training, & Travel** - Funds are for training conferences and continuing education, including hotel costs, mileage, and per diem, as well as for licenses and certification fees.

**52-72-250 Facilities and Maintenance** - Funds allocated for repairs on the sewer system.

**52-72-251 Hansen Lift Station Maintenance** - Funds allocated for maintenance at the Hansen Lift Station and for cleaning sewer lines that are shared with Millville City.

**52-72-270 Utilities** - Funds allocated for electricity costs for sewer lift stations pumps.

**52-72-275 Wastewater Treatment Logan** - Funds paid to Logan City for treatment of the wastewater generated by residents and commercial businesses located within the City.

**52-72-300 Memberships & Dues** - Funds allocated for 50% of professional memberships in American Public Works Association and Rural Water Association. The other 50% of the cost is taken from the sewer department.

**52-72-311 Legal Expense** - Funds allocated for services performed by the City Attorney relating to the sewer department.

**52-72-400 Department Expenditures** - Funds allocated covering a variety of general department expenditures, which includes the sewer lift station.

**52-72-514 Engineering/Planning** - Funds allocated for modeling fees charged by a consulting engineer relating to the sewer department.

**52-72-515 Emergency Expense** - Funds allocated for any unforeseen costs due to an emergency.

**52-72-636 Sewer Reserve Fund** - These funds are transferred to a separate account to be held for future capital project needs.

**52-72-730 Capital Outlay Improvements** - Funds allocated for the potential upsizing of sewer lines in new areas of development, which we estimate to cost \$390,000. Also, funds allocated for a new Hansen Lift Station agitator for \$20,000 and a Scott Farm Pump rebuild for \$6,000.

**52-72-740 Capital Outlay Equipment** - Funds are allocated are for a crew truck for \$70,000, and pumps and hoses needed for \$10,000.

**52-72-741 Four Points Lift Station Repair** - No funds budgeted this year.

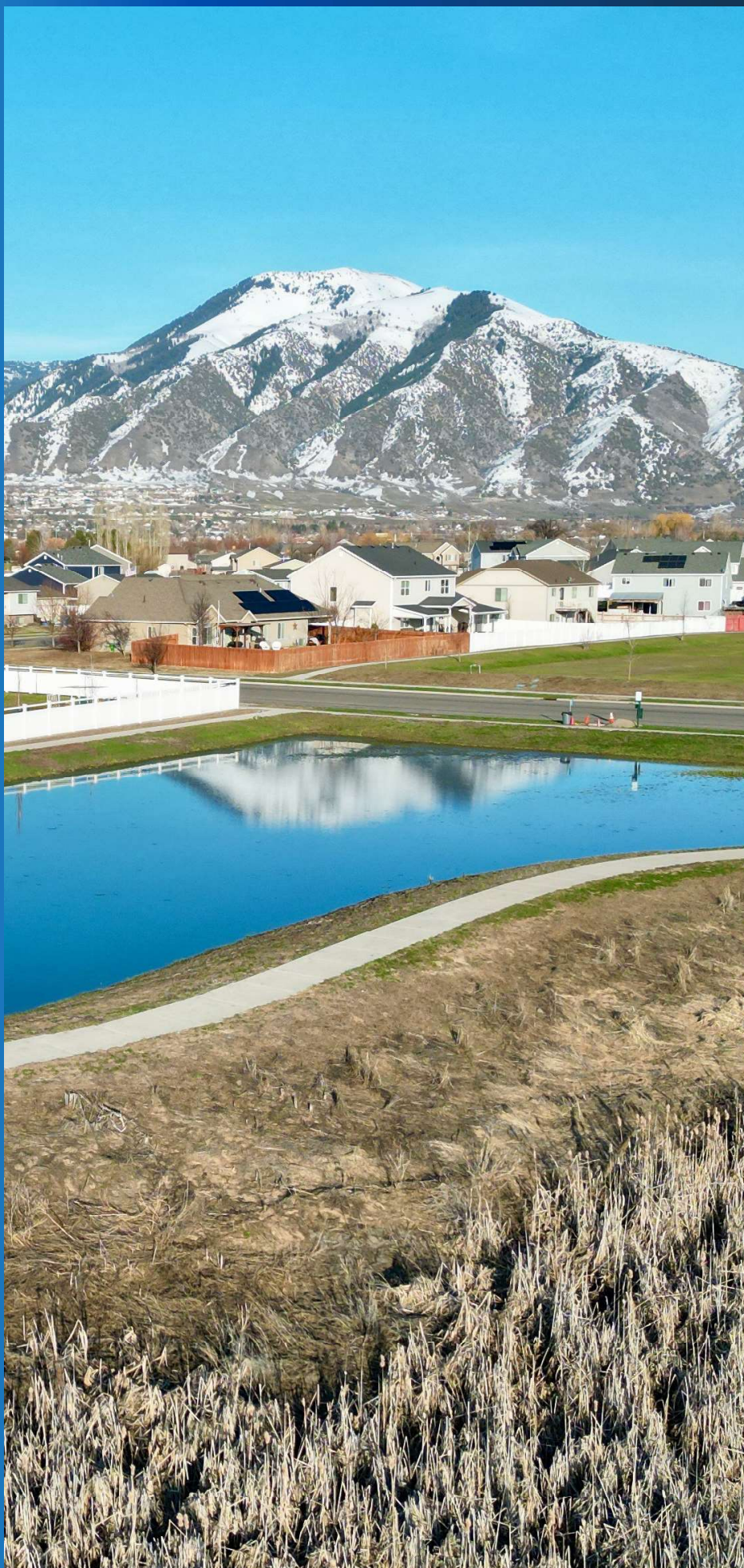
**52-72-742 SL RAT Sewer Service**- Analysis of sewer system to identify deficiencies and problem areas. No funds budgeted this year.

**52-72-810 Debt Service** - This is the portion of the payment on the sewer bond that is paid out of the sewer utility fund. Additional payments are made from the sewer impact fee fund. See [57-40-810](#) for reference. This is an interest-free loan.

**52-72-910 Admin Charge to General Fund** - Funds transferred to the General Fund based upon Sewer Department expenses that are incurred through the General Fund.

**52-72-999 Reserves** - Surplus funds added to the fund balance. Those funds are saved to pay for future capital projects, as shown in the master plan.

# STORMWATER DEPARTMENT



## Stormwater Mission Statement

*To protect and enhance our community's water resources through innovative stormwater management solutions, fostering resilience, sustainability, and environmental stewardship for current and future generations.*

## Stormwater Accomplishments/Duties FY 2023-2024

The Stormwater Department swept all City roads three times this past year.

We initiated an audit with the Utah Department of Environmental Quality.

We stayed in compliance with State and Federal Stormwater regulations.

Our department repaired the pump on 1350 West.

We installed 40 feet of pipe to help with the flooding on 1200 West 3100 South.

Our department worked with a Developer on Mt. Vista Pond and fixed flow issues in the stormpipe system.

We attended the Cache Coalition meeting on a monthly basis.

## Stormwater Goals 2024-2025

Clean bypass lines in 5 of the City-owned stormwater basins.

Finish the Audit with the Utah Department of Environmental Quality.

Clean 1/3 of our City's Stormwater basins.

Have a pre-construction meeting with all contractors and owners before any excavation has begun.

Sweep City 3 times each year and sweep priority roads biweekly in the summertime.

Fix Malouf Stormwater drain.

Be involved with two community events to educate citizens about what the Stormwater department does

Perform monthly inspections on construction sites.

## Stormwater Performance Measures

Measures	FY 23-24 Actual	FY 24-25 Target	FY 25-26 Target
Clean 1/3 of our City's Stormwater basins.	3%	33%	33%
year and sweep priority roads biweekly in the summer.	66%	100%	100%

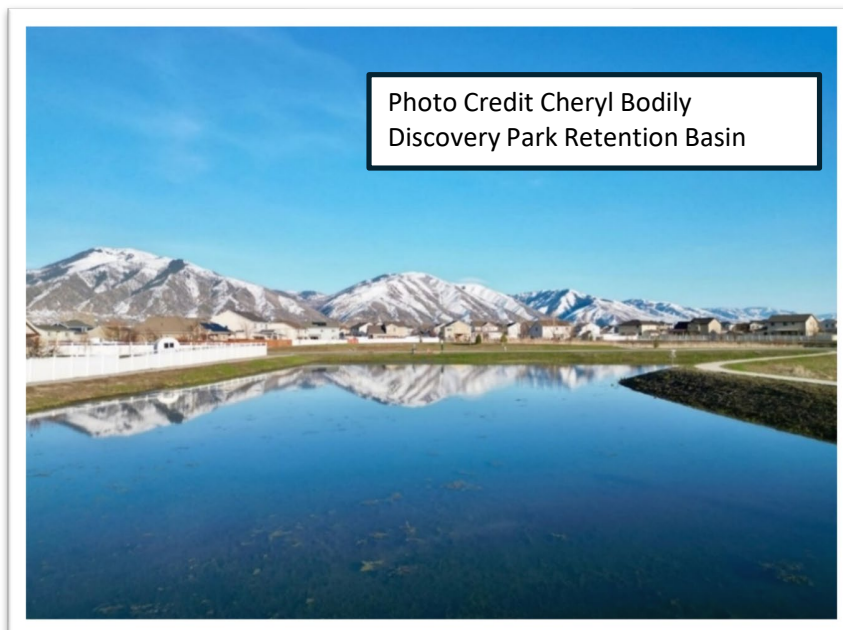


Photo Credit Cheryl Bodily  
Discovery Park Retention Basin

## Stormwater Revenue

*Stormwater revenue provides a sustainable, dedicated revenue stream that funds the operation, maintenance, and improvement of our City's stormwater management system.*

Revenue	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Stormwater Inspection Fee	53-37-411	\$ 10,800	\$ 39,840	\$ 10,000	\$ 20,000	100%
Appropriated Fund Balance	53-37-601	\$ -	\$ -	\$ -	\$ 110,000	
Interest Earned	53-37-610	\$ 12,833	\$ -	\$ 13,000	\$ 11,000	-15%
Grant - CIB Stormwater	53-37-615	\$ -	\$ -	\$ 30,000	\$ -	
Sale of Fixed Assets	53-37-695	\$ -	\$ -	\$ -	\$ 73,000	
Stormwater Service Fee	53-37-710	\$ 264,887	\$ 251,195	\$ 285,000	\$ 285,000	0%
<b>Total Revenues</b>		<b>\$ 288,519</b>	<b>\$ 291,035</b>	<b>\$ 338,000</b>	<b>\$ 499,000</b>	<b>48%</b>

Surplus/(Deficit)	\$ 84,856	\$ 41,411	\$ -	\$ -
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Beginning Cash Balance (Est.)	\$ 399,456
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Reserves/(Fund Balance App.)	\$ (110,000)
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Ending Cash Balance (Est.)	\$ 289,456
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**53-37-411 Stormwater Inspection Fee** - Revenue generated from a fee paid by builders for monthly inspection of their construction site.

**53-37-601 Appropriated Fund Balance** - Revenue budgeted from funds that can be appropriated from the ongoing fund balance to be expended in the current budget year.

**53-37-610 Interest Earned** - Revenue generated from interest earned on all fund balances of money held in interest bearing accounts. This is apportioned out once per year at the end of the fiscal year to each of the individual funds based on the percentage of the total fund balance.

**53-37-615 CIB Stormwater Grant** - Grant revenue from Community Impact Fund Board which is providing funds for an update to the stormwater master plan, and GIS mapping.

**53-37-695 Sale of Fixed Assets** - Sale of the existing sweeper truck.

**53-37-710 Stormwater Service Fees** - Revenue generated from the monthly stormwater fee. It is \$8.00 per month per residence.



**Our City:**

1. Collects Stormwater
2. Conveys Stormwater
3. Discharges pollution-free into local rivers and streams

## Stormwater Expenses

*Stormwater Expenses cover the costs of providing Stormwater services, which allows rain and snow runoff from impervious surfaces to be routed safely away from homes, roads, or other structures, in a manner that is compliant with state Municipal Separate Storm Sewer System (MS4) requirements.*

Expenses	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Salaries & Wages	53-40-110	\$ 67,929	\$ 52,864	\$ 62,000	\$ 67,000	8%
Seasonal Salaries & Wages	53-40-115	\$ 13,657	\$ 23,445	\$ 31,000	\$ 32,000	3%
Employee Benefits	53-40-130	\$ 8,756	\$ 31,137	\$ 34,000	\$ 37,000	9%
Education, Travel, & Training	53-40-230	\$ 1,500	\$ 2,000	\$ 2,000	\$ 3,000	50%
Facilities and Maintenance	53-40-250	\$ 23,763	\$ 14,762	\$ 16,000	\$ 17,000	6%
Canal Maintenance	53-40-260	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	0%
Utilities	53-40-270	\$ 3,235	\$ 4,810	\$ 10,000	\$ 10,000	0%
Memberships & Dues	53-40-300	\$ -	\$ -	\$ 1,000	\$ 1,000	0%
Legal Expense	53-40-311	\$ -	\$ -	\$ 500	\$ 500	0%
Department Expenditures	53-40-400	\$ 324	\$ 54	\$ 3,000	\$ 3,000	0%
Engineering Expense	53-40-514	\$ -	\$ 24,132	\$ 60,000	\$ 50,000	-17%
Emergency Expense	53-40-515	\$ -	\$ -	\$ 5,000	\$ 5,000	0%
Capital Outlay Improvements	53-40-730	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Equipment	53-40-740	\$ -	\$ 4,920	\$ 5,000	\$ 190,000	3700%
Administrative Charge	53-40-910	\$ 81,000	\$ 88,000	\$ 88,000	\$ 80,000	-9%
Reserves	53-40-999	\$ -	\$ -	\$ 17,000		
<b>Total Stormwater Fund Expenses</b>		<b>\$ 203,663</b>	<b>\$ 249,623</b>	<b>\$ 338,000</b>	<b>\$ 499,000</b>	<b>48%</b>

**53-72-110 Salaries & Wages** - Funds allocated for 50% of two full-time employees; streets/stormwater superintendent, one streets/stormwater employees. The other half of their wages are paid through the street department.

**53-40-115 Seasonal Salaries & Wages** - Funds allocated for half of a seasonal employee. The other half of the salary is paid out of the Streets account 10-60-115.

**53-40-130 Employee Benefits** - Funds allocated are based on premium/contribution changes and increases related to salary changes. Funds include costs for Medicare, Social Security, the Utah Retirement System, and telephone/data allowances.

**53-40-230 Education, Training, & Travel** - Funds are for training conferences and continuing education, including hotel costs, mileage, and per diem, as well as for licenses and certification fees.

**53-40-250 Facilities and Maintenance** - Funds allocated for repair and maintenance of storm water facilities.

**53-40-260 Canal Maintenance** - Funds allocated at \$3,500 as Nibley City's contribution to the Nibley Blacksmith Fork Canal Company for shared maintenance of stormwater facilities.

**53-40-270 Utilities** - Funds allocated for utility payments for city-owned Detention Ponds on Main Street, Foxborough, Zollinger Acres, Shadowbrook, Maple View Estates, the Cottages, and Mt Vista.

**53-40-300 Membership Dues** - Funds allocated for professional memberships.

**53-40-311 Legal Expense** - Funds allocated for services performed by the City Attorney relating to stormwater department.

**53-40-400 Department Expenditures**- Funds allocated covering a variety of general department expenditures, including mobile internet service.

**53-40-514 Engineering** - Funds allocated for charges by city engineers for services related to stormwater facilities and completion of a Stormwater Master Plan update.

**53-40-515 Emergency Expense** - Funds allocated for any unforeseen costs due to an emergency.

**53-40-730 Capital Outlay Improvements** - No funds are allocated for expenses this year.

**53-40-740 Capital Outlay Equipment** - Funds are allocated for \$190,000 for the purchase of a new Streets Sweeper. An additional \$190,000 is being budgeted from Capital Projects 45-40-742.

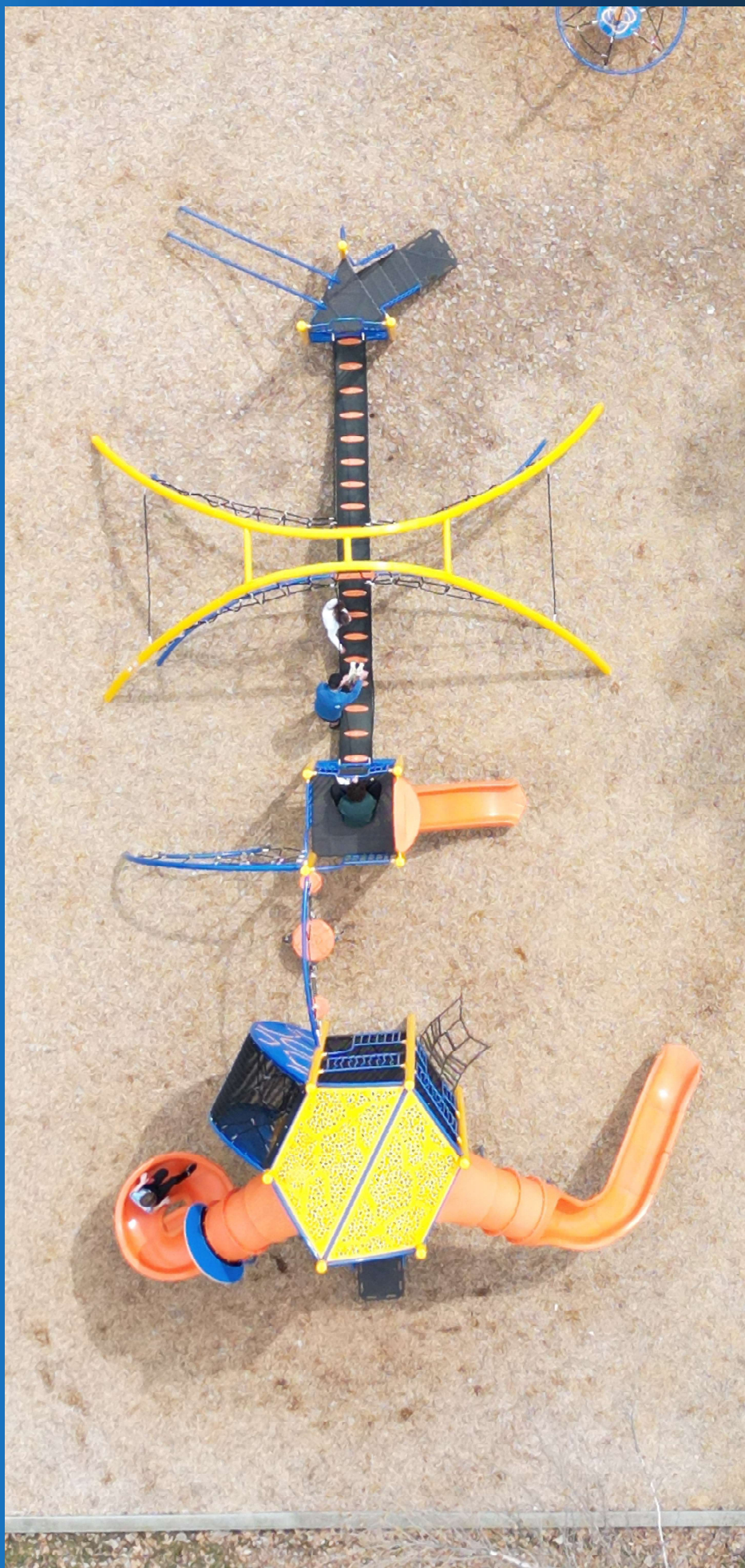
**53-40-910 – Administrative Charge to General Fund** - Funds transferred to the General Fund based upon Stormwater Department expenses that are incurred through the General Fund.

**53-40-999 Reserves** - Surplus funds added to the fund balance. Those funds are saved to pay for future capital projects, as shown in the master plan.



Photo Credit Cheryl Bodily  
Discovery Park Retention Basin

# IMPACT FEE FUNDS



## Water Impact Fees

*Water Impact Fees are a one-time charge by the City to newly constructed homes to offset the impact on City water infrastructure due to growth.*

Revenue	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Appropriation Of Fund Balance	55-37-601	\$ -	\$ -	\$ 87,000	\$ 193,000	122%
Interest Earned	55-37-610	\$ 23,003	\$ -	\$ 24,000	\$ 21,000	-13%
Water Impact Fees	55-37-790	\$ 193,793	\$ 341,276	\$ 189,000	\$ 261,000	38%
Miscellaneous Water Revenue	55-37-791	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenues</b>		<b>\$ 216,796</b>	<b>\$ 341,276</b>	<b>\$ 300,000</b>	<b>\$ 475,000</b>	<b>58%</b>

Expenses	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Capital Projects	55-40-750	\$ -	\$ 7,122	\$ 300,000	\$ 300,000	0%
Water Master Plan	55-40-755	\$ -	\$ -	\$ -	\$ -	0%
Mt Vista Railroad Bore	55-40-756	\$ -	\$ -	\$ -	\$ 175,000	
Reserves	55-40-760	\$ -	\$ -	\$ -	\$ -	
Debt Service	55-40-810	\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Expenses</b>		<b>\$ -</b>	<b>\$ 7,122</b>	<b>\$ 300,000</b>	<b>\$ 475,000</b>	<b>58%</b>

<b>Surplus/(Deficit)</b>	<b>\$ 216,796</b>	<b>\$ 334,154</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Beginning Cash Balance (Est.)</b>					<b>#####</b>
<b>Reserves (Fund Balance App.)</b>					<b>\$ (193,000)</b>
<b>Ending Cash Balance (Est.)</b>					<b>\$ 830,402</b>

### Revenue:

**55-37-601 Appropriation of Fund Balance** - If allocated, these would be funds allocated from the ongoing fund balance to be used in the current year.

**55-37-610 Interest Earned** - Revenue generated from interest earned on all fund balances of money held in interest bearing accounts. This is apportioned out once per year at the end of the fiscal year to each of the individual funds based on the percentage of the total fund balance.

**55-37-790 Water Impact Fees** - Revenue based on 70 new homes being built in the coming fiscal year. The water impact fee for a new residential home is \$3,363 or \$2,757 for a multifamily unit.

**55-37-791 Miscellaneous Water Revenue** - Revenue generated from fees charged for miscellaneous services, such as raising a water meter, installing a new ring, etc.

### Expenditures:

**55-40-750 Capital Projects** - Funds are being allocated to start the design & concept plan of a capital improvements project.

**55-40-755 Water Master Plan** - No funds budgeted this year.

**55-40-756 Mt. Vista Railroad Bore** - Funds used to connect a water line between Mt. Vista under the railroad tracks to 640 West.

**55-40-760 Reserves** - Surplus funds that will be added to the fund balance.

**55-40-810 Debt Service** - No funds budgeted this year. Water debt was paid in full in 2021.

## Park Impact Fees

*Park Impact Fees are a one-time charge by the City to newly constructed homes to offset the impact on City Park infrastructure due to growth.*

Revenue	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Appropriated Fund Balance	56-37-601	\$ -	\$ -	\$ 1,094,000	\$ 1,999,000	83%
Interest Earned	56-37-610	\$ 59,917	\$ -	\$ 60,000	\$ 8,000	-87%
Park Impact Fees	56-37-790	\$ 448,642	\$ 813,582	\$ 466,000	\$ 643,000	38%
<b>Total Revenues</b>		<b>\$ 508,559</b>	<b>\$ 813,582</b>	<b>\$ 1,620,000</b>	<b>\$ 2,650,000</b>	<b>64%</b>

Expenses	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Capital Improvement	56-40-740	\$ 28	\$ -	\$ -	\$ -	
Firefly Park	56-40-751	\$ 14,887	\$ 24,202	\$ 30,000	\$ 30,000	0%
Ridgeline Park	56-40-752	\$ -	\$ 20,994	\$ 1,570,000	\$ 2,600,000	66%
Nibley Meadows Park	56-40-753	\$ -	\$ -	\$ 20,000	\$ 20,000	0%
Reserves	56-40-760	\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Expenses</b>		<b>\$ 14,915</b>	<b>\$ 45,195</b>	<b>\$ 1,620,000</b>	<b>\$ 2,650,000</b>	<b>64%</b>

<b>Surplus/(Deficit)</b>	<b>\$ 493,644</b>	<b>\$ 768,387</b>	<b>\$ -</b>	<b>\$ -</b>
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Beginning Cash Balance (est.)	\$ 2,571,850
Reserves (Fund Balance App.)	\$ (1,999,000)
<b>Ending Cash Balance (est.)</b>	<b>\$ 572,850</b>

**Revenue:**

**56-37-601 Appropriated Fund Balance** - This account is used to appropriate funds from the fund balance to be used in the current fiscal year. Funds are being appropriated for the capital projects below.

**56-37-610 Interest Earned** - Revenue generated from interest earned on all fund balances of money held in interest bearing accounts. This is apportioned out once per year at the end of the fiscal year to each of the individual funds based on the percentage of the total fund balance.

**56-37-790 Park Impact Fees** - Revenue based on 70 new homes being built in the coming fiscal year. The park impact fee for a new residential home is \$9,003 and \$6,613 for a multifamily unit.

### Expenditures:

**56-40-740 Capital Improvement -** No funds budgeted this year.

**56-40-751 Firefly Park** - Funds allocated to continue the park construction and strategic landscaping to protect the fireflies.

**56-40-752 Ridgeline Park-** Funds allocated to begin construction of the first phase of Ridgeline Park, and \$70,000 for the design of Phase 2.

**56-40-753 Nibley Meadows Park** - Funds allocated to begin design of Nibley Meadows Park.

**56-40-760 Reserves** - Funds that are not allocated to be spent in this year's budget.

## Sewer Impact Fees

*Sewer Impact Fees are a one-time charge by the City to newly constructed homes to offset the impact on City sewer infrastructure due to growth.*

Revenue	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Appropriated Fund Balance	57-37-601	\$ -	\$ -	\$ 143,000	\$ 135,000	-6%
Interest Earned	57-37-610	\$ 35,790	\$ -	\$ 36,000	\$ 23,000	-36%
Sewer Impact Fees	57-37-790	\$ 134,455	\$ 145,816	\$ 81,000	\$ 112,000	38%
Logan City Sewer Impact Fee	57-25-000	\$ 183,000	\$ 252,547	\$ 159,000	\$ 170,000	7%
<b>Total Revenues</b>		<b>\$ 353,245</b>	<b>\$ 398,363</b>	<b>\$ 419,000</b>	<b>\$ 440,000</b>	<b>5%</b>

Expenses	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Debt Service Principal	57-40-810	\$ 260,000	\$ 270,000	\$ 260,000	\$ 270,000	4%
Reserves	57-40-999	\$ -	\$ -	\$ -	\$ -	
Logan City Sewer Impact Fee	57-25-000	\$ 183,000	\$ 252,547	\$ 159,000	\$ 170,000	7%
<b>Total Capital Expenditures</b>		<b>\$ 443,000</b>	<b>\$ 522,547</b>	<b>\$ 419,000</b>	<b>\$ 440,000</b>	<b>5%</b>

Surplus/(Deficit)	\$ (89,755)	\$ (124,184)	\$ -	\$ -
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<b>Beginning Cash Balance (est.)</b>	<b>\$ 1,839,234</b>
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<b>Reserves (Fund Balance App.)</b>	<b>\$ (135,000)</b>
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<b>Ending Cash Balance (est.)</b>	<b>\$ 1,704,234</b>
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**Revenue:**

**57-37-601 Appropriated Fund Balance** - This account is used to appropriate funds from the fund balance that are mature and must now be paid against the sewer loan. Impact fees must be expended within six years of collection.

**57-37-610 Interest Earned** - Revenue generated from interest earned on all fund balances of money held in interest bearing accounts. This is apportioned out once per year at the end of the fiscal year to each of the individual funds based on the percentage of the total fund balance.

**57-37-790 Sewer Impact Fees** - Revenue based on 90 new homes being built in the coming fiscal year. The sewer impact fee for a new residential home is \$1,425, or \$1,189 for a multifamily unit.

**57-25-000 Logan City Sewer Impact Fees** - Revenue AND Expenditure based on 70 new homes being built in the coming fiscal year. This is a pass-through account and the fee is collected by Nibley and passed through to Logan City to pay for the new regional wastewater treatment plant. The sewer impact fee for a new residential home with a 1" water meter is \$2,433, 2" meter \$7,786, or 4" \$24,327. [See https://tinyurl.com/m8md32y9](https://tinyurl.com/m8md32y9)

### Expenditures:

**57-40-810 Debt Service Principal** - Funds allocated to pay the debt service on the Sewer Loan.

**57-40-999 Reserves** - Funds that are not allocated to be spent in this year's budget.

## Sewer Department Debt Service

Date	Principal Payment	Principal	Actual Balance Owing
5/1/2005	\$ 190,000	\$ 7,739,000	
5/1/2006	\$ 200,000	\$ 7,549,000	
5/1/2007	\$ 200,000	\$ 7,349,000	
5/1/2008	\$ 200,000	\$ 7,149,000	
5/1/2009	\$ 205,000	\$ 6,949,000	
5/1/2010	\$ 205,000	\$ 6,744,000	
5/1/2011	\$ 205,000	\$ 6,539,000	
5/1/2012	\$ 205,000	\$ 6,334,000	
5/1/2013	\$ 205,000	\$ 6,129,000	
5/1/2014	\$ 205,000	\$ 5,924,000	
5/1/2015	\$ 245,000	\$ 5,719,000	
5/1/2016	\$ 245,000	\$ 5,474,000	
5/1/2017	\$ 250,000	\$ 5,229,000	
5/1/2018	\$ 250,000	\$ 4,979,000	
5/1/2019	\$ 250,000	\$ 4,729,000	
5/1/2020	\$ 260,000	\$ 4,479,000	
5/1/2021	\$ 260,000	\$ 4,219,000	
5/1/2022	\$ 260,000	\$ 3,959,000	
5/1/2023	\$ 260,000	\$ 3,699,000	
5/1/2024	\$ 270,000	\$ 3,439,000	\$ 2,337,000
5/1/2025	\$ 270,000	\$ 3,169,000	
5/1/2026	\$ 270,000	\$ 2,899,000	
5/1/2027	\$ 270,000	\$ 2,629,000	
5/1/2028	\$ 270,000	\$ 2,359,000	
5/1/2029	\$ 290,000	\$ 2,089,000	
5/1/2030	\$ 290,000	\$ 1,799,000	
5/1/2031	\$ 290,000	\$ 1,509,000	
5/1/2032	\$ 324,000	\$ 1,219,000	
5/1/2033	\$ 440,000	\$ 895,000	
5/1/2034	\$ 455,000	\$ 455,000	

\* This is an interest-free loan.

## Stormwater Impact Fees

*Stormwater Impact Fees are a one-time charge by the City to newly constructed homes to offset the impact on City stormwater infrastructure due to growth.*

Revenue	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Interest Earned	58-37-610	\$ 7,461	\$ -	\$ 8,000	\$ -	-100%
Basin Construction Fees	58-37-790	\$ 52,000	\$ -	\$ 50,000	\$ 50,000	
Appropriated Fund Balance	58-37-990	\$ -	\$ -	\$ 205,000	\$ 218,622	7%
<b>Total Revenues</b>		<b>\$ 59,461</b>	<b>\$ -</b>	<b>\$ 263,000</b>	<b>\$ 268,622</b>	<b>2%</b>

Expenses	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
2600 S Retention Basin	58-40-620	\$ -	\$ -	\$ 263,000	\$ 268,622	2%
Reserves	58-40-850	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Expenses</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 263,000</b>	<b>\$ 268,622</b>	<b>2%</b>

<b>Surplus/(Deficit)</b>	<b>\$ 59,461</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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Beginning Cash Balance (Est.)	\$ 218,623
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<b>Reserves (Fund Balance App.)</b>	<b>\$ (218,622)</b>
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<b>Ending Cash Balance (Est.)</b>	<b>\$ 1</b>
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**Revenue:**

**58-37-610 Interest Earned** - Revenue generated from interest earned on all fund balances of money held in interest bearing accounts. This is apportioned out once per year at the end of the fiscal year to each of the individual funds based on the percentage of the total fund balance.

**58-37-790 Basin Construction Fees** - Revenue generated from fees that come from developers paying their portion of the cost to build regional stormwater basins.

**58-37-990 Appropriated Fund Balance** - Revenue generated from funds being appropriated out of the fund balance from previous contributions.

### Expenditures:

**58-40-620 2600 S Retention Basin** - Funds are anticipated to be allocated here for construction of this pond on the west end of 2600 S.

**58-40-850 Reserves** - Funds that are not allocated to be spent in this year's budget.

## Street Impact Fees

*Street Impact Fees are a one-time charge by the City to newly constructed homes to offset the impact on City street infrastructure due to growth.*

Revenue	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
Appropriated Fund Balance	59-37-601	\$ -	\$ -	\$ 29,000	\$ 351,840	1113%
Interest Earned	59-37-610	\$ 13,882	\$ -	\$ 14,000	\$ -	-100%
Street Impact Fees	59-37-790	\$ 68,976	\$ 83,367	\$ 57,000	\$ 48,160	-16%
<b>Total Revenues</b>		<b>\$ 82,858</b>	<b>\$ 83,367</b>	<b>\$ 100,000</b>	<b>\$ 400,000</b>	<b>300%</b>

Expenses	Account Number	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2023-24	Final Budget FY 2024-25	Budget % Change
1200 West Expenses	59-40-759	\$ -	\$ 86,206	\$ 100,000	\$ 400,000	300%
Reserves	59-40-760	\$ -	\$ -			0%
<b>Total Capital Expenditures</b>		<b>\$ -</b>	<b>\$ 86,206</b>	<b>\$ 100,000</b>	<b>\$ 400,000</b>	<b>300%</b>

Surplus/(Deficit)	\$ 82,858	\$ (2,839)	\$ -	\$ -
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Beginning Cash Balance (Est.)	\$ 395,617
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<b>Reserves (Fund Balance App.)</b>	<b>\$ (351,840)</b>
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<b>Ending Cash Balance (Est.)</b>	<b>\$ 43,777</b>
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## Revenue:

**59-37-601 Appropriated Fund Balance** - This account is used to allocate funds appropriated out of the fund balance from previous contributions.

**59-37-610 Interest Earned** - Revenue generated from interest earned on all fund balances of money held in interest bearing accounts. This is apportioned out once per year at the end of the fiscal year to each of the individual funds based on the percentage of the total fund balance.

**59-37-790 Street Impact Fees** - Revenue based on 70 new homes anticipated to be built in the coming fiscal year. The street impact fee for a new residential home is \$887, and \$688 for a multifamily unit.

## Expenditures:

**59-40-759 1200 West Expenses-** Costs related to the construction and improvement of 1200 West.

**59-40-760 Reserves** - Surplus funds added to the fund balance. Those funds are saved to pay for future projects, as shown in the master plan.

# History of Number of Full Time Employees

1 FTE = 2080 Hours

Department/Position Title	Pay Grade	# FTE FY20-21	# FTE FY21-22	# FTE FY 22-23	# FTE FY 23-24	#FTE FY 24-25	Change
<b>Administration</b>							
City Manager	11	1	1	1	1	1	0
Treasurer	5	1	1	1	1	1	0
Recorder	7	1	1	1	1	1	0
AP Clerk	4	1	1	0	0	0	0
Office Specialist	3-5	2	2	3	3	3	0
Custodian	3	1	1	1	1	1	0
<b>Public Works</b>							
Public Works Director	9	1	1	1	1	1	0
City Engineer	11	0	1	1	1	1	0
Public Works Inspector	7	0	0.50	0.50	0.50	1.00	0.5
<b>Parks</b>							
Parks Superintendent	8	1	1	1	1	1	0
Parks Employee	5	3	3	3	3	3	0
Parks Seasonal	3	1.4	1.4	1.4	1.4	1.4	0
<b>Streets</b>							
Streets Manager	7	0.5	0.50	0.50	0.50	0.50	0
Streets Operator	6	0.5	0.50	0.50	0.50	0.50	0
Seasonal Streets	3	0.18	0.18	0.18	0.18	0.18	0
Crossing Guard	2	1.82	2	2	2	2	0
<b>Planning/Building</b>							
City Planner	8	1	1	1	1	1	0
Inspector 1	7	0	0.00	1.00	1.00	1.00	0
Inspector 2	6	1	1.50	0.50	0.50	0.00	-0.5
Commercial Inspector	Contract	0.01	0.01	0.01	0.01	0.01	0
Code Enforcement	5	0	0	0	0	0.5	0.5
<b>Recreation</b>							
Recreation Director	7	1	1.00	1	1	1	0
Recreation Employee	6	1	1.00	1	2	2	0
Recreation Seasonal	3	0.96	0.96	1.34	1.34	1.34	0
<b>Emergency Services</b>							
Emergency Manager	7	0.25	0.25	0.25	0.25	0.25	0
<b>Stormwater</b>							
Stormwater	7	0.5	0.50	0.50	0.50	0.50	0
Stormwater Operator	6	0.5	0.50	0.50	0.50	0.50	0
Stormwater Seasonal	3	0.88	0.88	0.88	0.88	0.88	0
<b>Water</b>							
Water Manager	8	0.5	0.50	0.50	0.50	0.50	0
Water Operator	6	1	1	1	1	1.5	0.5
Water Seasonal	3	0	0	0.175	0.175	0.175	0
<b>Sewer</b>							
Sewer Manager	8	0.5	0.50	0.50	0.50	0.50	0
Sewer Operator	6	1	1	1	1	1.5	0.5
Sewer Seasonal	3	0	0	0.175	0.175	0.175	0

26.49	28.67	29.40	30.40	31.90	1.5
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## Nibley City Pay Grade Schedule 24-25

5% between steps; 4% COLA for FY 24-25

	A	B	C	D	E	F	G	H	I
<b>1) Hourly</b>	\$ 10.47	\$ 11.00	\$ 11.55	\$ 12.12	\$ 12.73	\$ 13.37	\$ 14.03	\$ 14.74	\$ 15.47
<b>Annual</b>	\$ 21,783.42	\$ 22,872.60	\$ 24,016.22	\$ 25,217.04	\$ 26,477.89	\$ 27,801.78	\$ 29,191.87	\$ 30,651.47	\$ 32,184.04
<b>2) Hourly</b>	\$ 12.08	\$ 12.69	\$ 13.32	\$ 13.99	\$ 14.69	\$ 15.42	\$ 16.19	\$ 17.00	\$ 17.85
<b>Annual</b>	\$ 25,136.38	\$ 26,393.20	\$ 27,712.86	\$ 29,098.51	\$ 30,553.43	\$ 32,081.10	\$ 33,685.16	\$ 35,369.42	\$ 37,137.89
<b>3) Hourly</b>	\$ 13.94	\$ 14.63	\$ 15.36	\$ 16.13	\$ 16.94	\$ 17.79	\$ 18.68	\$ 19.61	\$ 20.59
<b>Annual</b>	\$ 28,986.88	\$ 30,436.22	\$ 31,958.04	\$ 33,555.94	\$ 35,233.73	\$ 36,995.42	\$ 38,845.19	\$ 40,787.45	\$ 42,826.82
<b>4) Hourly</b>	\$ 16.12	\$ 16.93	\$ 17.77	\$ 18.66	\$ 19.59	\$ 20.57	\$ 21.60	\$ 22.68	\$ 23.82
<b>Annual</b>	\$ 33,529.60	\$ 35,206.08	\$ 36,966.38	\$ 38,814.70	\$ 40,755.44	\$ 42,793.21	\$ 44,932.87	\$ 47,179.51	\$ 49,538.49
<b>5) Hourly</b>	\$ 18.65	\$ 19.58	\$ 20.56	\$ 21.59	\$ 22.67	\$ 23.80	\$ 24.99	\$ 26.24	\$ 27.55
<b>Annual</b>	\$ 38,786.18	\$ 40,725.48	\$ 42,761.76	\$ 44,899.85	\$ 47,144.84	\$ 49,502.08	\$ 51,977.19	\$ 54,576.04	\$ 57,304.85
<b>6) Hourly</b>	\$ 21.56	\$ 22.64	\$ 23.77	\$ 24.96	\$ 26.21	\$ 27.52	\$ 28.89	\$ 30.34	\$ 31.85
<b>Annual</b>	\$ 44,843.14	\$ 47,085.29	\$ 49,439.56	\$ 51,911.54	\$ 54,507.11	\$ 57,232.47	\$ 60,094.09	\$ 63,098.80	\$ 66,253.74
<b>7) Hourly</b>	\$ 24.97	\$ 26.22	\$ 27.53	\$ 28.91	\$ 30.35	\$ 31.87	\$ 33.46	\$ 35.14	\$ 36.89
<b>Annual</b>	\$ 51,938.43	\$ 54,535.35	\$ 57,262.12	\$ 60,125.23	\$ 63,131.49	\$ 66,288.06	\$ 69,602.47	\$ 73,082.59	\$ 76,736.72
<b>8) Hourly</b>	\$ 28.89	\$ 30.34	\$ 31.85	\$ 33.45	\$ 35.12	\$ 36.87	\$ 38.72	\$ 40.65	\$ 42.69
<b>Annual</b>	\$ 60,093.70	\$ 63,098.38	\$ 66,253.30	\$ 69,565.96	\$ 73,044.26	\$ 76,696.48	\$ 80,531.30	\$ 84,557.87	\$ 88,785.76
<b>9) Hourly</b>	\$ 33.52	\$ 35.20	\$ 36.95	\$ 38.80	\$ 40.74	\$ 42.78	\$ 44.92	\$ 47.16	\$ 49.52
<b>Annual</b>	\$ 69,719.94	\$ 73,205.93	\$ 76,866.23	\$ 80,709.54	\$ 84,745.02	\$ 88,982.27	\$ 93,431.38	\$ 98,102.95	\$ 103,008.10
<b>10) Hourly</b>	\$ 38.85	\$ 40.80	\$ 42.84	\$ 44.98	\$ 47.23	\$ 49.59	\$ 52.07	\$ 54.67	\$ 57.41
<b>Annual</b>	\$ 80,817.15	\$ 84,858.01	\$ 89,100.91	\$ 93,555.96	\$ 98,233.75	\$ 103,145.44	\$ 108,302.71	\$ 113,717.85	\$ 119,403.74
<b>11) Hourly</b>	\$ 44.69	\$ 46.92	\$ 49.27	\$ 51.73	\$ 54.32	\$ 57.04	\$ 59.89	\$ 62.88	\$ 66.03
<b>Annual</b>	\$ 92,952.70	\$ 97,600.34	\$ 102,480.36	\$ 107,604.37	\$ 112,984.59	\$ 118,633.82	\$ 124,565.51	\$ 130,793.79	\$ 137,333.48



## History of Salaries

	FY 22/23	FY23/24	% Increase over 22/23	FY24/25	Additional \$ over 23/24	% Increase over 23/24	Reason for Increase
Administration	\$ 380,000.00	\$ 399,000.00	5.0%	\$ 426,000.00	\$ 27,000.00	6.3%	5
Public Works	\$ 230,000.00	\$ 248,000.00	7.8%	\$ 305,000.00	\$ 57,000.00	18.7%	2, 5
Parks	\$ 193,000.00	\$ 269,500.00	39.6%	\$ 291,500.00	\$ 22,000.00	7.5%	1, 5
Streets	\$ 125,000.00	\$ 128,000.00	2.4%	\$ 127,000.00	\$ (1,000.00)	-0.8%	5
Planning and Building	\$ 210,000.00	\$ 207,000.00	-1.4%	\$ 183,000.00	\$ (24,000.00)	-13.1%	2, 3, 5
Recreation	\$ 159,000.00	\$ 243,000.00	52.8%	\$ 247,000.00	\$ 4,000.00	1.6%	5
Emergency Services	\$ 13,000.00	\$ 14,000.00	7.7%	\$ 15,000.00	\$ 1,000.00	6.7%	5
Stormwater	\$ 100,000.00	\$ 93,000.00	-7.0%	\$ 99,000.00	\$ 6,000.00	6.1%	5
Water	\$ 101,000.00	\$ 113,000.00	11.9%	\$ 152,000.00	\$ 39,000.00	25.7%	4
Sewer	\$ 101,000.00	\$ 113,000.00	11.9%	\$ 152,000.00	\$ 39,000.00	25.7%	4
City Council	\$ 36,000.00	\$ 36,000.00	0.0%	\$ 37,000.00	\$ 1,000.00	2.7%	5
Totals:	\$ 1,648,000.00	\$ 1,863,500.00	13%	\$ 2,034,500.00	\$ 171,000.00	8.4%	

## Reason For Increase

1	Corrected misprint from last year, the number reported on this chart last year neglected seasonal salaries.
2	Moved Public Works Inspector Position to be paid fully out of public works, not split with planning anymore.
3	Moved budgeted money for code enforcement contractor to in-house salaried position.
4	Additional full time employee split between sewer and water.
5	Cost of Living Adjustment and possible pay for performance adjustments.

