



NIBLEY CITY BUDGET 2025–2026

CACHE COUNTY, UTAH



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.¹

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, 2024

Christopher P. Morill

Executive Director

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Nibley City Overview

Date of Settlement: 1855

Date of Incorporation: 1935

Population Estimate: 8,271

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 (Contracted)

Animal Control: Cache County Animal Control (Contracted)

Solid Waste and Disposal Department – Waste Management (Contracted)

Nibley History: <https://nibleycity.gov/city-history/>

Schools: Nibley Elementary

- Number of teachers: 21.0
- Number of students: 498

Heritage Elementary

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

Municipal Water Department

Number of connections: 2,574

Annual consumption in gallons: 564,632,000

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: 2,450

Miles of sewer lines: 40.663 Miles

Treatment plants: 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 Creek Park

Thomas Edison Charter School

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

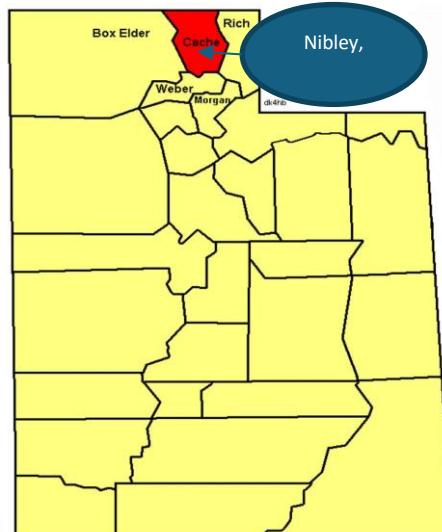
Ridgeline High School (Located in Millville)

- Number of teachers: 72.32
- Number of students: 1,861

Economic Development

Number of Commercial Businesses: 42

Number of Home Occupation Businesses: 203



Nibley Gardens

Anhder Park

Clear Creek

Neighborhood Park

Veterans Memorial Park

Mount Vista Park

Nibley City History

Cache Valley was originally inhabited by the Shoshone people before the arrival of fur trappers in 1824, led by John Weber of the Rocky Mountain Fur Company. Over the next two decades, multiple trapping companies operated in the region, ultimately depleting the beaver and bison populations. In 1849, the U.S. Army Corps of Topographical Engineers surveyed the valley, and their reports of its rich natural resources attracted the attention of Brigham Young. By 1855, the Utah Territorial Legislature had granted the valley to Young as grazing land for his growing cattle herds. Under Bryant Stringham's direction, a group of cattle owners established the first settlement, Elk Horn Ranch, near the Blacksmith Fork River. However, harsh winters and failed farming efforts forced most settlers to abandon the area temporarily.

As more settlers arrived, conflicts with the Shoshone increased, leading to tight settlement patterns for protection. In 1860, residents near Elk Horn Ranch were advised to relocate east of the Blacksmith Fork River for safety, and by 1863, the Shoshone presence in the valley diminished following a major battle. The community continued to grow, and in 1920, the Millville Ward was divided, forming the Nibley Ward, named after Charles W. Nibley. By 1925, Nibley became a separate political entity, and discussions about incorporating the town gained momentum due to the need for improved water infrastructure. On August 30, 1935, Nibley was officially incorporated to secure government funding for water works. Since then, Nibley has steadily grown, now home to a thriving population of nearly 9,000 residents.

Nibley City Economy

Nibley's economy is driven by manufacturing, retail trade, and educational services, with a notable presence of 203 home-based businesses and 42 businesses in commercial facilities. Nibley City boasts two industrial areas on its western edge along US 89/91, attracting businesses including EverRest/Malouf Fine Linens, WiTricity, and Stander. From 2022 to 2023, employment in Nibley grew at a rate of 5.9% from 3,360 employees to 3,550 employees. The most common job groups, by the number of people living in Nibley, are Office and Administrative Support Occupations, Management Occupations, and Sales and Related Occupations. The chart below illustrates the share breakdown of the primary jobs held by residents of Nibley, Utah.

<u>Occupations</u>	<u>% of Citizens</u>	<u>Occupations</u>	<u>% of Citizens</u>
Management:	10.7	Sales and Related Occupations:	10.4
Educational Instruction:	9.48	Personal Care/Svc.	5.4
Computer and Math-related:	4.08	Building and Grounds Maintenanc	4.11
Health:	3.63	Production:	9.14
Business and Financial:	3.07	Food Prep and Serving	2.73
Architecture and Engineering:	3.69	Healthcare Support:	0.675
Community and Social Services:	2.93	Construction and Extraction:	3.15
Office and Admin. Support:	14.3	Installation, Maintenance, and Re	2.31

Source: <https://datausa.io/profile/geo/nibley-ut#>



Budget Message 2025

15 May 2025

Greetings, Citizens of Nibley.

This letter accompanies adjustments to the Nibley City budget for the 2024-2025 fiscal year and adopts the budget for the coming 2025-2026 fiscal year. The 2024-2025 adjustments are modest, with small increases in overall income and small decreases in overall expenses. The combined effect results in an increase in the transfer of funds from the General Fund to the Capital Projects Fund when compared to the target adopted a year ago. This is good news that demonstrates a conservative approach and the fiscal responsibility shown by the city council and staff when dealing with the finances of Nibley City.

The revenue and expense targets for the 2025-2026 budget continue this conservative approach. It also recognizes that being *overly* conservative might be a good way to “accidentally” save money for future years (perhaps a good approach for family budgets), and being *modestly* conservative gives a more transparent view of the finances of Nibley City (and a better approach for public entities). With that in mind, this budget focuses on finding the right level of financial conservancy.

With that overall strategy, the rest of this letter discusses a specific challenge for Nibley City and starts with a fundamental question. Why does Nibley City exist? What is the purpose of creating this public entity? One of the most important reasons Nibley City exists is to provide services to its citizens that they cannot easily provide for themselves. Some of these services are more obvious than others, but all these services are noticeably (sometimes painfully) obvious when they aren’t there. Examples of these services include

- Culinary Water
- Wastewater treatment
- Solid waste collection
 - Library access
 - Law enforcement
 - Fire protection
- Emergency medical services
- 911 dispatch services

There is an economy of scale when providing these services. The first gallon of drinking water is the most expensive one. Municipalities the size of Nibley typically control the costs of services through cooperative agreements with other entities. Except for culinary water, the services on the above list are available to Nibley Citizens through partnerships with Cache County, Hyrum City, Logan City, and specific service districts.

It is a reality that providing these services costs money, and it is today's reality that inflation has increased the costs of providing these services. Inflation is not new, as we have been dealing with its impact for several years. However, the increased costs of providing services have been largely delayed. That is, until this year. The costs of each of the services in the above list have increased to the point that the Nibley City Council has been forced to deal with increased expenses to provide them.

As mentioned, economies of scale dictate that Nibley City does not own the infrastructure for most of the services on the above list. In some ways, it is like renting a place to live rather than buying a house. When the landlord raises the rent, what are the options? Unfortunately for a private citizen, those options are limited. Fortunately for Nibley Citizens, the city staff and the city council have made deep dives and have had meaningful discussions with the service partner into the justification for increased costs. If you have been following city council meetings, you are familiar with those discussions.

The general ideas in this letter are shown in the details of the accompanying budget. I encourage you to do your own deep dive into those details, and if you have questions about this budget, please let me or a fellow city council member know.

With appreciation and sincerity,



Larry Jacobsen
435-512-7495
larryj@nibleycity.gov



Nibley Citizens

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

Mayor
City Council

City Manager



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.gov/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 take place again in 2025-2026.

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 City Goals for the Master Plan:

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.gov/wp-content/uploads/2023/10/Nibley_FutureLandUseMap_July2022.pdf

One ongoing project in Nibley that aligns with these goals is the development of Nibley City Center Park. This dedicated outdoor space is designed to protect natural habitats by integrating natural areas into its layout.

Progress on the project slowed when an endangered plant, Ute's ladies' tresses, was discovered, requiring proper mitigation efforts.

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 2024 Nibley City Moderate Income Housing Annual Report:

<https://nibleycity.gov/master-plans/>

Nibley City adopted a new code, NCC 19.48, called the Transfer of Development Rights program. The purpose is to preserve valuable open space and agricultural areas by allowing development rights to be transferred from a "sending" area to a "receiving" area where higher density is acceptable. This is one way Nibley strives to preserve the character of our community.

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.gov/master-plans/>

Nibley City is working on authorizing new commercial areas within the City so that our citizens have the opportunity to obtain services and products locally. We have seen an increase in commercial businesses as well as home occupation businesses over the last several years.

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.gov/master-plans/>

Over the last several years, our City has overseen the construction of an arterial road within our city on 1200 West. This project has been carefully engineered to balance vehicle, pedestrian, and bicycle transportation modes and to incorporate safety for all users. Our City has budgeted carefully to ensure we are able to pay for the portion of the construction cost that is not grant-funded.

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.gov/master-plans/>

We are so excited to begin the construction this year of Nibley City Center Park near the newly developed Ridgeline Park, that will incorporate a park space, open space, and trails to connect spaces within our City.

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.

Nibley is planning to build a new well in order to be able to provide water services for all of the new development occurring in Nibley. This will be a large expenditure that we are planning ahead for, as well as working to obtain available grant funding.

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 franchise), licenses and permits, recreation revenue, service fees, fines, and grants.

Conservative Growth

General Fund revenues in Fiscal Year 25-26 are expected to remain stable. Our Cache County unemployment rate was 3.1% in September of 2024. The possibility of a national recession continues, as international tariffs are assessed. Building is growing within our County and is up 19% in 2024 countywide. See <https://jobs.utah.gov/wi/insights/county/cache.html>. In 2024, Nibley City issued 119 building permits, which is up 80% compared to 66 permits issued in 2023, 116 in 2022, and 128 in 2021. Budget projections related to home building in the FY 25-26 budget are based conservatively, on an estimated 120 units distributed between several developments that are currently under construction in Nibley. There are also several new developments on the horizon. It is assumed that Nibley home values will remain stable. Although Nibley's Master Plan predicts that sales tax revenue will grow annually around 8%, many economists are predicting slower sales tax growth this year due to tariffs driving prices higher.

Budgetary Trends

The Consumer Price Index rose 2.33% over the last 12 months from April 2024-April 2025, which is within 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 consumable supplies, such as fertilizer and road salt. Please also see <https://www.bls.gov/cpi/>. On the revenue side, the City received significant interest revenue during the 24-25 fiscal year, as our investments received greater returns on investment than budgeted. We don't expect this interest revenue to continue at as high of a rate for the 2025-26 fiscal year, as economists are predicting 2 or 3 modest interest rate cuts by the end of 2025. <https://forbes/advisor/mortgages/mortgage-interest-rates-forecast/>. Employment is forecasted to be solid for 2025, and housing continues to be unaffordable for those not already invested.

Tax Levels and Assessing Fair and Reasonable Fees

2025-2026: Cache County Certified Tax Rate of .001380

2024-2025: Cache County Certified Tax Rate of .001378

2023-2024: Cache County Certified Tax Rate of .001464

2022-2023: Tax revenue increase of .0014845

2021-2022, as well as prior years: Historical Tax rate of .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 25-26 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:

- Phase 5 extension of 1200 West, including widening and safety improvements.
- An update for the City's General Plan.
- Construction of Phase 1 and 2 of Nibley City Center Park.
- Engineering, planning, and design for water system capital improvements, a new well and tank.
- Purchase of a Toro Motor for the Parks Department.
- Waterwise parkstrip replacement.
- Feasibility study for the construction of an indoor community recreation center.
- 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. This FY 25-26 budget includes a COLA of 3% for employees and elected officials and accounts for increases in benefit payment amounts, including retirement contributions.

Proposed Timeline for meetings and approval

May 1st- Budget Workshop

May 22nd- Budget Workshop

June 12th - Presentation and First Reading, June 18th Certified Tax Rate Adoption

June 18th - Certified Tax Rate Adoption

June 26th - Second Reading and Final Adoption

Summary of Changes between Proposed to Adopted Budget for FY 26-27

Date

6/12/2025 - Reduced election expenses and removed some software expenses per City Council's request. This also changed the administrative transfer amounts for water, sewer, and stormwater.

6/18/2025 - Certified Tax Rate was adopted of .001380, added budget timeline details to reflect changes

6/24/2025 - Water and Sewer benefits were increased, due to employee benefit changes occurring.

Budget Timeline

January	<ul style="list-style-type: none">• Make any mid-year adjustments to current fiscal-year budget• Begin anticipating upcoming capital projects
February	<ul style="list-style-type: none">• Meet with department heads to review accomplishments and upcoming priorities
March	<ul style="list-style-type: none">• Project expenses for department priorities• Compile anticipated revenue worksheets• Begin compiling salary/benefit information for upcoming year
April	<ul style="list-style-type: none">• Finance team meets to review projected revenue and expenditures• Prepare initial draft of budget
May	<ul style="list-style-type: none">• Public is invited to participate in process via Facebook, website, and newsletter Newsletter: https://nibleycity.gov/city-newsletter/, https://www.facebook.com/nibley/• May 1 Budget Workshop• May 22 Budget Workshop
June	<ul style="list-style-type: none">• June 12 Presentation, First Reading• June 18 Certified Tax Rate Adoption• June 26 Second Reading and Final Adoption
August	<ul style="list-style-type: none">• Submit budget to State Auditor's office• Submit budget for GFOA certification

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 8,271 in the 2023 census approximations. More than 40% of the City's population is under the age of 18.

The City currently employs 23 full-time employees, 34 part-time employees, 10 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.

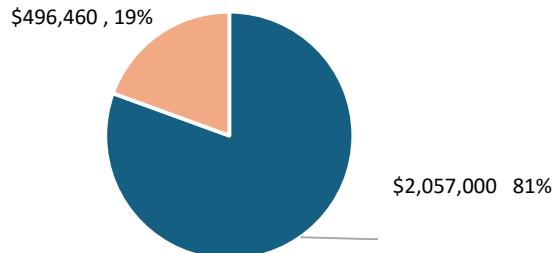
Nibley also follows established investment policy by the State of Utah called "The State Money Management Act and Rules of the state Money Management Council." This policy can be found here:

<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://resources.auditor.utah.gov/s/article/Fraud-Risk-Assessment-Implementation-Guide>. Nibley City's Investment Policy that governs the City's investing can be found here: https://nibley.municipalcodeonline.com/book?type=resolutions#name=Resolution_23-17_Amending_The_Nibley_City_Investment_Policy. There are also state budgeting laws about Fund Balances and Reserves, which we follow; they can be found here: <https://le.utah.gov/xcode/Title10/Chapter6/10-6-S116.html>.

Debt Limit

Estimated Market Value	\$	782,674,168
Legal Debt Limit (4% of market value)	\$	31,306,967
Current Outstanding General Obligation Debt	\$	-
Legal Debt Margin	\$	<u>31,306,967</u>

Nibley City Debt FY 2025-2026



Existing Debt		
Sewer	\$	2,057,000
Municipal Building Authority (City Hall Debt)	\$	496,460
Total	\$	2,553,460

*Nibley does not have bond ratings

Fund Types and Classifications

GOVERNMENTAL FUNDS	MAJOR FUND	NON-MAJOR FUND	SUBJECT TO APPROPRIATION
GENERAL FUND			
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)	✓		✓
CAPITAL PROJECTS FUNDS			
CAPITAL PROJECTS (SOURCED FROM G.F. AND GRANTS)	✓		✓
DEBT SERVICE FUNDS			
MUNICIPAL BUILDING AUTHORITY (GENERAL FUND CONT.)	✓		✓
SEWER DEPARTMENT DEBT SERVICE (SEWER SERVICE FEES)	✓		✓
PROPRIETARY FUNDS			
ENTERPRISE FUNDS			
WATER DEPARTMENT (WATER SERVICE FEES)	✓		✓
SEWER DEPARTMENT (SEWER SERVICE FEES)	✓		✓
STORMWATER DEPARTMENT (STORMWATER SERVICE FEES)	✓		✓
INTERNAL SERVICE FUNDS			
EMERGENCY MED SERVICES (EMS SERVICE FEES)	✓		✓
COMMUNITY REINVESTMENT AGENCY (SOURCED FROM G.F.)	✓		✓
FUNCTIONAL UNITS			
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 2025-2026 Appropriations

FUND	BEG BAL.	AMT APPROP.	ENDING BAL.	% CHANGE	REASON
CAPITAL PROJECTS FUND	\$5,208,887	\$ 1,940,000	\$ 5,393,000	3%	MATCHING FUNDS FOR 1200 W PHASE 5, NIBLEY CITY CENTER PARK PHASE 1 & 2 AND OTHER PROJECTS
EMS SERVICE	\$54,569	\$ 28,000	\$ 26,569	-105%	COVER COST OF SERVICES PROVIDED
MUNICIPAL BLDG AUTHORITY	\$523,688	\$ 492,460	\$ 31,228	-1577%	PAYOUT CITY HALL DEBT, IF INTEREST EARNINGS DROP BELOW BOND RATE
COMMUNITY REINVESTMENT AGENCY	\$500	\$ -	\$ 6,000	92%	COVER COSTS OF END-OF-YEAR REPORTING
WATER DEPT FUND	\$1,334,900	\$ -	\$ 4,037,900	67%	NO FUNDS APPROPRIATED
SEWER DEPT FUND	\$2,334,088	\$ -	\$ 2,395,088	3%	NO FUNDS APPROPRIATED
STORMWATER DEPT FUND	\$356,200	\$ 5,000	\$ 351,200	-1%	NO FUNDS APPROPRIATED
WATER IMPACT FEE FUND	\$1,563,114	\$ 984,000	\$ 579,114	-170%	CONSTRUCTION OF NEW CULINARY WELL
SEWER IMPACT FEE FUND	\$690,451	\$ 63,000	\$ 2,271,088	70%	PAYING SEWER DEBT PAYMENT WITH IMPACT FEES
PARK IMPACT FEE FUND	\$3,611,623	\$ 1,121,000	\$ 2,490,623	-45%	PHASES 1 AND 2 OF NIBLEY CITY CENTER PARK
STORMWATER IMPACT FEE FUND	\$239,805	\$ 218,622	\$ 21,183	-1032%	MONEY COLLECTED AND RESERVED FOR 2600 S. REGIONAL POND
STREET IMPACT FEE FUND	\$129,606	\$ 71,200	\$ 58,406	-122%	1200 WEST CONSTRUCTION

Fund Balances as of 5/31/2025

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.

	Current Assets	Current Liabilities	Current Fund Equity	Prior Year Equity EOY	% Change	Reason for Change
General Fund	\$ 4,149,628	\$ 1,429,906	\$ 2,719,722	\$ 1,553,659	75%	Reserves for future
Class "C" Roads	\$ 1,604,186	\$ -	\$ 1,604,186	\$ 1,089,635	47%	Reserves for future
Municipal Building Author	\$ 1,563,152	\$ 524,663	\$ 1,038,490	\$ 1,061,222	-2%	No significant change
CRA Fund	\$ 500	\$ -	\$ 500	\$ 4,500	-89%	Professional svc cost
First Responder Fund	\$ 67,035	\$ -	\$ 67,035	\$ 82,342	-19%	Spending fund balance
Capital Project Fund	\$ 5,208,887	\$ -	\$ 5,208,887	\$ 3,860,900	35%	Reserves for future
Water Department	\$ 9,597,045	\$ 35,258	\$ 9,561,787	\$ 8,969,371	7%	Reserves for future
Sewer Department	\$ 10,854,231	\$ 1,663,731	\$ 9,190,500	\$ 8,384,443	10%	No significant change
Stormwater Department	\$ 2,347,828	\$ 20,193	\$ 2,327,635	\$ 2,049,056	14%	Reserves for future
Water Impact Fee Fund	\$ 1,563,114	\$ -	\$ 1,563,114	\$ 1,034,136	51%	Reserves for future
Park Impact Fee Fund	\$ 3,611,623	\$ 9,838	\$ 3,601,785	\$ 2,521,215	43%	Reserves for future
Sewer Impact Fee Fund	\$ 690,451	\$ 730,745	\$ (40,294)	\$ (252,572)	-84%	Sewer Debt paydown
Stormwater Fund	\$ 321,502	\$ -	\$ 321,502	\$ 312,515	3%	No significant change
Street Impact Fee Fund	\$ 129,606	\$ -	\$ 129,606	\$ 416,707	-69%	Project Expenses
General Fixed Assets	\$ 26,168,689	\$ -	\$ 26,168,689	\$ 23,085,617	13%	Asset value increase
General Long-Term Debt	\$ 301,758	\$ 156,426	\$ 145,332	\$ 96,118	51%	Debt pmt reserves
Totals	\$ 68,179,235	\$ 4,570,759	\$ 63,608,476	\$ 54,268,864	17%	

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 5/31/2025		Cash Account Reconciliation	Cash Allocation	Estimated Ending Bal for FY 25/26
State Treasurer	\$1,649,257	Allocation to General Fund	\$3,027,924	\$ 1,500,000
Bank of Utah	\$128,891	Allocation to Class C Roads	\$1,604,186	\$ 2,025,186
Cache Valley Bank	\$19,447,092	Allocation to Municipal Bldg Auth	\$523,688	\$ 31,228
Xpress Deposit Account	\$86,773	Allocation to CRA	\$500	\$ 6,000
Total Combined Cash	\$ 21,312,013	Allocation to Emergency Medical Sei	\$ 54,569	\$ 26,569
Cash Allocated to Other Fund	\$20,680,092	Allocation to Capital Project Fund	\$5,208,887	\$ 5,393,000
Sewer Repair and Replace Fu	\$631,951	Allocation to Water Department	\$1,334,900	\$ 4,037,900
Total Unallocated Cash	\$ -	Allocation to Sewer Department	\$2,334,088	\$ 2,395,088
		Allocation to Stormwater Departme	\$356,200	\$ 351,200
		Allocation to Water Impact Fee Func	\$1,563,114	\$ 579,114
		Allocation to Park Impact Fee Fund	\$3,611,623	\$ 2,490,623
		Allocation to Sewer Impact Fee Func	\$690,451	\$ 2,271,088
		Allocation to Stormwater Fund	\$239,805	\$ 21,183
		Allocation to Street Impact Fee Func	\$129,606	\$ 58,406
Total Allocations			\$20,679,541	\$ 21,186,586



Fund balance changes over time indicate how a government's financial position is evolving-whether a city is living within their means, saving for the future, or using reserves.

5 Year Fund Balance Equity

Funds	2020-2021	% Change	2021-2022	% Change	2022-2023	% Change	2023-2024	% Change	2024-2025
1 General Fund	\$ 1,552,116	-19%	\$ 1,254,139	24%	\$ 1,559,604	0%	\$ 1,553,659	75%	\$ 2,719,722
2 Class "C" Roads	\$ 1,005,867	-62%	\$ 381,896	66%	\$ 632,952	72%	\$ 1,089,635	47%	\$ 1,604,186
3 Municipal Building Auth	\$ 567,216	2%	\$ 576,869	-2%	\$ 564,825	88%	\$ 1,061,222	-2%	\$ 1,038,490
4 CRA Fund	\$ -		\$ -		\$ -		\$ 4,500	-89%	\$ 500
5 First Responder Fund	\$ 38,341	82%	\$ 69,690	4%	\$ 72,337	14%	\$ 82,342	-19%	\$ 67,035
6 Capital Project Fund	\$ 226,307	882%	\$ 2,223,394	117%	\$ 4,820,251	-20%	\$ 3,860,900	35%	\$ 5,208,887
7 Water Department	\$ 4,330,113	100%	\$ 8,661,165	2%	\$ 8,863,269	1%	\$ 8,969,371	7%	\$ 9,561,787
8 Sewer Department	\$ 6,847,224	21%	\$ 8,275,374	0%	\$ 8,303,367	1%	\$ 8,384,443	10%	\$ 9,190,500
9 Stormwater Department	\$ 1,120,809	71%	\$ 1,917,869	3%	\$ 1,979,242	4%	\$ 2,049,056	14%	\$ 2,327,635
10 Water Impact Fee Fund	\$ 2,975,748	-84%	\$ 472,451	46%	\$ 689,247	50%	\$ 1,034,136	51%	\$ 1,563,114
11 Park Impact Fee Fund	\$ 867,974	51%	\$ 1,309,819	38%	\$ 1,803,463	40%	\$ 2,521,215	43%	\$ 3,601,785
12 Sewer Impact Fee Fund	\$ (757,185)	-54%	\$ (347,114)	-49%	\$ (176,568)	43%	\$ (252,572)	-84%	\$ (40,294)
13 Stormwater Fund	\$ 240,048	0%	\$ 240,859	25%	\$ 300,320	4%	\$ 312,515	3%	\$ 321,502
14 Street Impact Fee Fund	\$ 190,061	66%	\$ 315,597	26%	\$ 398,456	5%	\$ 416,707	-69%	\$ 129,606
15 General Fixed Assets	\$ 13,531,391	69%	\$ 22,844,651	1%	\$ 23,085,617	0%	\$ 23,085,617	13%	\$ 26,168,689
16 General Long-Term Debt	\$ 207,284	69%	\$ 350,316	-73%	\$ 96,118	0%	\$ 96,118	51%	\$ 145,332
	\$ 32,943,314	47%	\$ 48,546,975	9%	\$ 52,992,498	2%	\$ 54,268,864	17%	\$ 63,608,476

*Increasing fund balances indicate that revenues have exceeded expenditures over time. This indicates either conservative budgeting, higher-than-expected revenues, or that the city is building reserves for future capital needs or economic downturns.

*Decreasing fund balances indicate that expenditures are outpacing revenues. This indicates that the city could be using reserves for a planned project, or a sign of fiscal stress.

*Stable fund balances indicate that revenues and expenditures are in balance, suggesting consistent, sustainable financial operations.

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.gov/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%	10.00%
Park Bonds	-	-	-	-	-	-	-	-	-	-
General CIP Bonds	-	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-	-
General Fund										
	2022 Est.	2023	2024	2025	2026	2027	2028	2029	2030	#
Revenues										
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	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)	-	-	-	-	-	-	-	-	-	
Taxes	2,021,610	2,251,917	2,450,364	2,669,263	2,911,699	3,179,778	3,476,352	3,805,138	4,168,738	
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
Total General Fund Revenues	\$4,409,410	\$4,706,977	\$4,555,413	\$4,847,148	\$5,165,392	\$5,494,122	\$5,853,125	\$6,246,167	\$6,675,907
Total Revenue %	-1.80%	6.70%	-3.20%	6.40%	6.60%	6.40%	6.50%	6.70%	6.90%
Expenditures									
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	-	-	-	-	-	-	-	-	-
General O&M Expenditures	(\$3,778,514)	(\$4,016,930)	(\$4,272,979)	(\$4,548,226)	(\$4,844,401)	(\$5,100,316)	(\$5,369,848)	(\$5,653,728)	(\$5,952,725)
Total Other	-	-	-	-	-	-	-	-	-
Debt Service Expense	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Net Revenue	630,896	690,047	282,434	298,921	320,991	393,807	483,277	592,439	723,181
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
General Fund Unrestricted Fund Balance	\$1,683,013	\$1,673,059	\$1,555,493	\$1,654,414	\$1,775,406	\$1,869,212	\$2,002,489	\$2,194,928	\$2,318,109
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%

CIP Fund	18	19	20	21	22	23	24	25	26 #
	2022 Est.	2023	2024	2025	2026	2027	2028	2029	2030
Capital Revenues									
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	-	-	-	-	-	-	-	-
Total CIP Revenues	4,975,000	645,440	445,440	245,440	245,440	105,525	105,525	105,525	105,525

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	-	-	-	-	-	-	-	-	-	-
Total CIP Expense	(\$4,104,500)	-876,745	\$0	(\$561,532)	\$0	(\$44,286)	(\$330,299)	(\$6,972,859)	(\$4,269,935)	
Net Revenue	870,500	-231,305	\$445,440	(\$316,092)	\$245,440	\$61,239	(\$224,774)	(\$6,867,334)	(\$4,164,410)	
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	-	-	-	-	-	-	-	-	-	-
CIP Fund Balance	\$1,095,500	\$864,195	\$1,309,635	\$993,543	\$1,238,983	\$1,300,222	\$1,075,448	(\$5,791,886)	(\$9,956,297)	
CIP Fund Balance Target Amount	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	
Park Fund	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	-	-	-	-	-	-	-	-	-	
Total Park Revenues	380,000	831,975	742,021	737,000	640,000	637,500	687,500	737,500	937,500	
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	
Total Park Expense	(\$380,000)	-162,240	(\$1,076,782)	(\$7,188,879)	(\$931,956)	(\$323,922)	(\$2,631,864)	(\$205,285)	(\$15,848,577)	
Net Revenue	-	669,735	(\$334,761)	(\$6,451,880)	(\$291,956)	\$313,578	(\$1,944,364)	\$532,215	(\$14,911,077)	
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	-	-	-	-	-	-	-	-	-	
Park Fund Balance	\$865,000	\$1,534,735	\$1,199,974	(\$5,251,906)	(\$5,543,862)	(\$5,230,284)	(\$7,174,647)	(\$6,642,433)	(\$21,553,510)	
Park Fund Balance Target Amount	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	

NOTE: This information was provided by Lewis Young Robertson and Burningham and can be found at https://nibleycity.com/images/2022_Nibley_City_CPPF.pdf.



Grant Revenue

Our staff and volunteers have worked hard to secure public funding for various projects, which includes funds for Children's Theatre, UDOT Technical Planning, COG funds for 1200 West, parkstrip enhancements, a purchase of bleachers, creation of a bike park at Nibley City Center Park, as well as a CMPO project on 4400 S. 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!

Grants Awarded and Received	Acct #	Year(s) Awarded	Amount Awarded
Grant - Children's Theatre	10-33-322	2020-2021	\$ 738
		2021-2022	\$ 5,500
		2022-2023	\$ 5,000
		2023-2024	\$ 4,850
		2024-2025	\$ 2,500
		2025-2026	\$ 4,750
Grant - Miscellaneous (Bear River HD)	10-33-323	2022-2023	\$ 1,854
Grant - UDOT Technical Planning Assistance	10-33-324	2023-2024	\$ 35,000
		2024-2025	\$ 60,000
Grant - Walkability Virtual Academy	10-33-325	2023-2024	\$ 10,000
Grant - CIB Transportation Master Plan	10-33-326	2024-2025	\$ 50,000
Grant - RAPZ Firefly Development	45-38-720	2021-2022	\$ 316,238
		2022-2023	\$ 78,746
		2024-2025	\$ 78,746
Grant - RAPZ Population Allocation	45-38-721	2020-2021	\$ 14,594
		2021-2022	\$ 17,407
		2022-2023	\$ 17,775
		2023-2024	\$ 22,083
		2024-2025	\$ 22,984
		2025-2026	\$ 24,000
Grant - COG Phases 3 & 4	45-38-725	2021-2022	\$ 2,869,855
		2022-2023	\$ 281,406
		2023-2024	\$ 495,010
		2024-2025	\$ 3,101,314
Grant - COG Phase 5	45-38-726	2024-2025	\$ 1,990,000
Grant - LWCF Nibley City Center Park	45-38-727	2024-2025	\$ 1,265,000
Grant - UORG Firefly Outdoor Classroom	45-38-728	2023-2024	\$ 15,000
		2024-2025	\$ 10,000
Grant - Morgan Farm (Campbell Scientific)	45-38-729	2024-2025	\$ 500
Grant - Morgan Farm (RAPZ)		2024-2025	\$ 10,000
Grant - UORG Nibley City Center Park P2A	45-38-730	2024-2025	\$ 750,000
Grant - Clean Fleet	45-38-731	2024-2025	\$ 77,500
Grant - RAPZ Bleachers	45-38-734	2024-2025	\$ 9,000
Grant - RAPZ Bike Park P2B	45-38-736	2024-2025	\$ 180,000
Grant - Miscellaneous (Heritage Crossing Trail)	45-38-800	2022-2023	\$ 9,425
(Mount Vista HOA Playground Contribution)		2023-2024	\$ 30,000
(Visionary Homes DA Amendment #2)		2024-2025	\$ 508,500
Grant - BOR	51-36-695	2024-2025	\$ 400,000
Grant - DWRE	51-36-696	2024-2025	\$ 760,000
Grant - CIB Stormwater	53-37-615	2024-2025	\$ 30,000
**Grant - CMPO for 4400 South	N/A	2024-2025	\$ 1,000,000
Total			\$ 28,130,549

10-33-322 Grant - Children's Theatre - Revenue generated from anticipated grants including: a \$2,000 RAPZ grant and a \$3,000 Rocky Mountain Power Grant. A \$1,250 Utah Division of Arts & Museum Grant was applied for but won't be received. 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 \$60,000 for planning assistance to update our Master Plan for FY 2025-2026.

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.

10-33-326 Grant - CIB Transportation Master Plan - Grant funds specifically for transportation planning activities within the City's Transportation Plan, as well as capital improvement planning.

45-38-720 Grant – RAPZ Firefly Development - No funds are expected this year. This money was our final reimbursement for the construction of Firefly Park from the Cache County RAPZ program.

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.

45-38-725 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 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 \$1,284,500 was awarded in 2024.

45-38-727 Grant - Nibley City Center Park LCWF - Staff has secured a Federal Grant from the Land and Water Conservation Fund to assist in the construction of Phase 1 within Nibley City Center Park for \$1,265,000.

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

45-38-729 Grant - Morgan Farm - Funds granted for the improvement of Morgan Farm.

45-38-730 Grant - Nibley City Center Park UORG Bike Park P2A - This grant was approved for funding for the creation of a Phase 2A of a bike course pump track in the new park which will be located in Nibley City Center 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 - We applied for but were denied grant funds for protecting and digitizing important historical documents.

45-38-733 Grant - Waterwise Parkstrip Replacement - This grant is provided by Utah Water Savers as an incentive to replace our park strip with water-efficient landscaping.

45-38-734 Grant - RAPZ Bleachers - We have applied for a RAPZ grant to help our Nibley Children's Theatre meet the need for additional seating for our annual children's play.

45-38-736 Grant - RAPZ Bike Park Phase 2B - Funds provided by RAPZ for the purpose of constructing Phase 2B of the bike course at Nibley City Center Park, which includes a restroom, parking lot, security fencing and gate, connecting trails, and the outer course of the trail.

45-38-738 Grant - UORG Anhder Park Rebuild - Funds applied for but not awarded for the purpose of updating the softball field with new fencing, irrigation, and a refreshed infield for improved playability and safety.

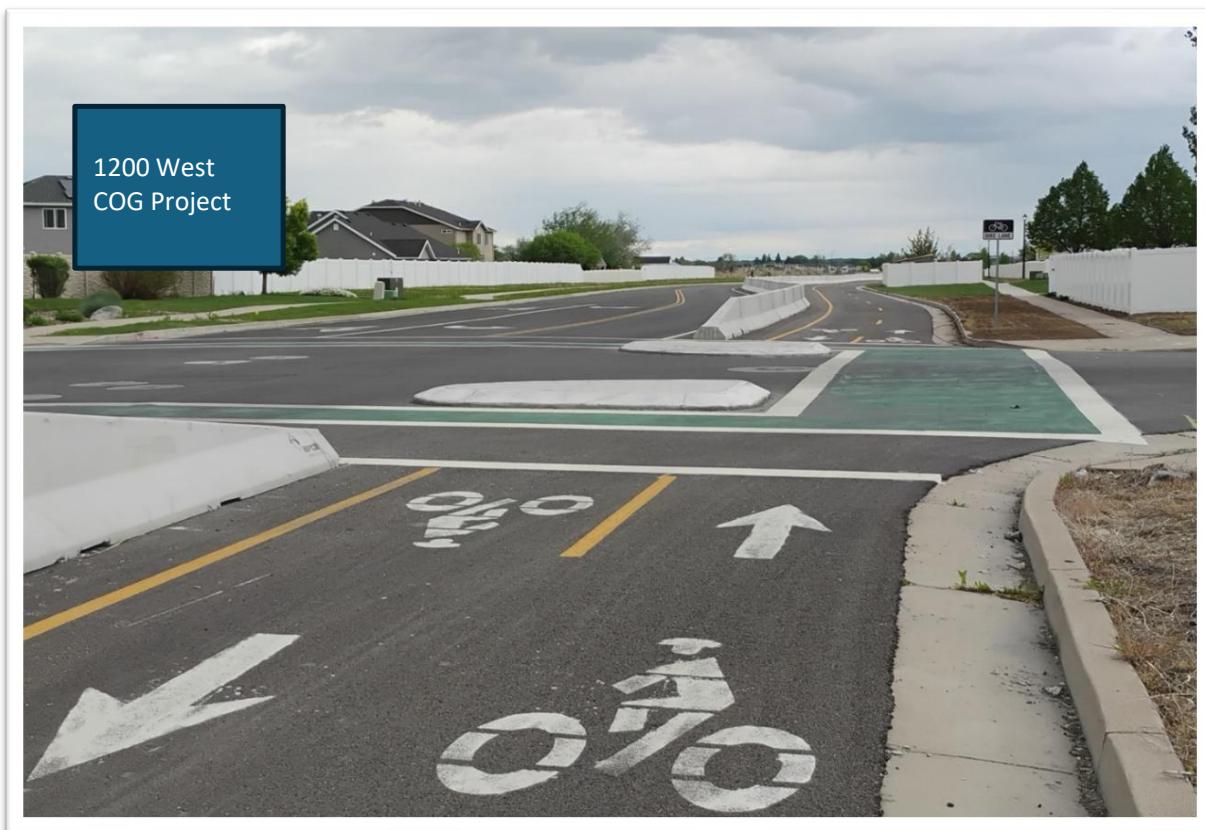
45-38-800 Miscellaneous - Unanticipated income received for Capital Project purposes.

51-36-695 Grant - BOR - Grant funding from the Bureau of Reclamation, to assist with construction of a new well within our city.

51-36-696 Grant - DWRE - Grant funding from the Division of Water Resources to assist with construction of a new well within our city.

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.

**** Grant - CMPO for 4400 South** - Grant received from CMPO to fund advanced corridor preservation for 4400 South. The grant funds shall be received and managed by Cache County and Nibley City will not receive any direct funds.

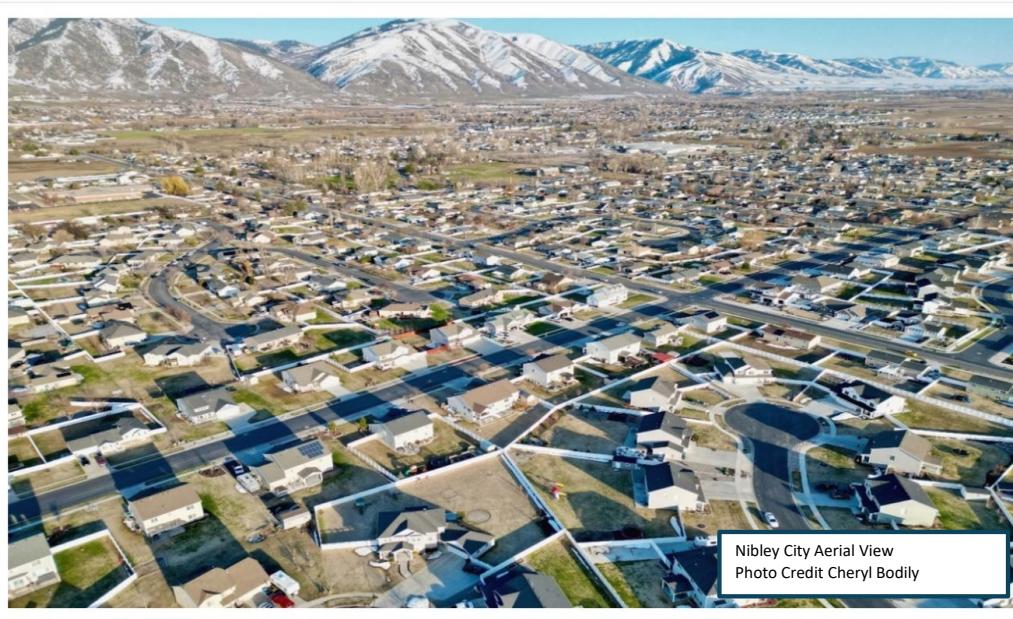


Overall Revenues

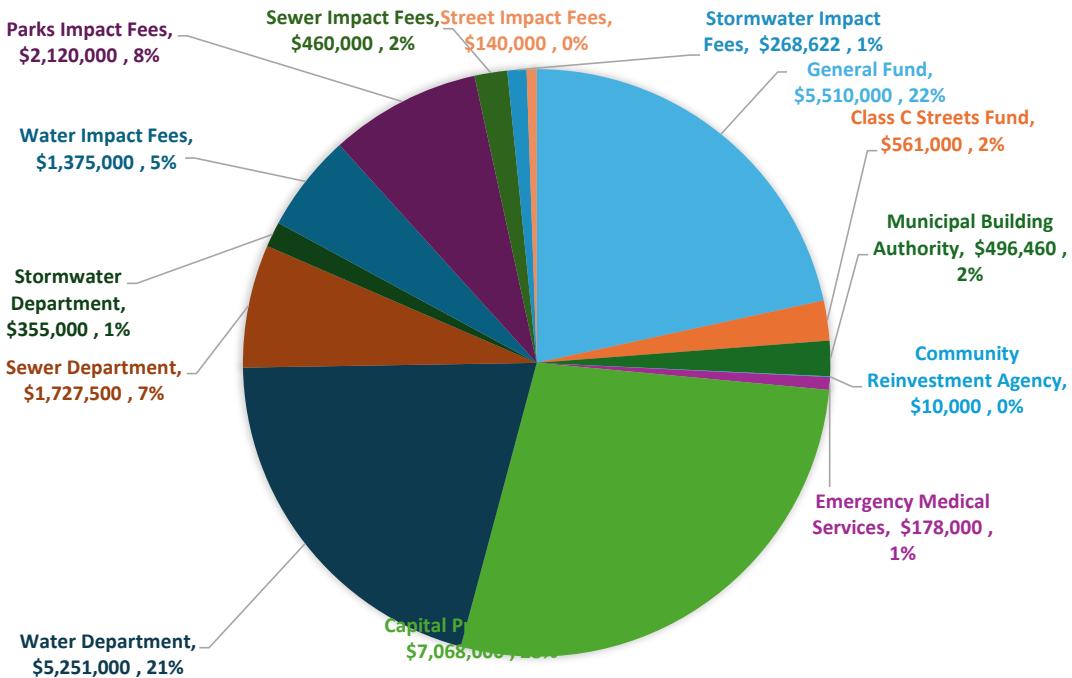
Revenue	Acct. #	Actual FY 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change	Reason for Change
General Fund	10	\$ 5,472,637	\$ 5,019,533	\$ 5,186,000	\$ 5,510,000	6%	City growing/revenue growing
Class C Streets Fund	11	\$ 860,812	\$ 733,415	\$ 515,000	\$ 561,000	9%	City growing/revenue growing
Municipal Building Authority	20	\$ 540,557	\$ 41,517	\$ 520,618	\$ 496,460	-5%	Little or no change
Community Reinvestment Agency	22	\$ 10,000	\$ -	\$ 4,500	\$ 10,000	122%	End of year reporting
Emergency Medical Services	24	\$ 149,394	\$ 142,970	\$ 164,000	\$ 178,000	9%	City growing/revenue growing
Capital Projects Fund	45	\$ 2,084,950	\$ 4,045,057	\$ 8,247,000	\$ 7,068,000	-14%	Capital Project fluctuations
Water Department	51	\$ 1,116,674	\$ 1,080,188	\$ 1,262,000	\$ 5,251,000	316%	Loan for new well
Sewer Department	52	\$ 1,706,955	\$ 1,647,309	\$ 1,960,000	\$ 1,727,500	-12%	Reduced Appropriation
Stormwater Department	53	\$ 335,723	\$ 354,141	\$ 499,000	\$ 355,000	-29%	Reduced Appropriation
Water Impact Fees	55	\$ 394,377	\$ 567,578	\$ 475,000	\$ 1,375,000	189%	City growing/revenue growing
Parks Impact Fees	56	\$ 949,056	\$ 1,152,812	\$ 2,650,000	\$ 2,120,000	-20%	Reduced Appropriation
Sewer Impact Fees	57	\$ 451,410	\$ 572,846	\$ 440,000	\$ 460,000	5%	Little or no change
Stormwater Impact Fees	58	\$ 335,723	\$ 354,141	\$ 268,622	\$ 268,622	0%	Little or no change
Street Impact Fees	59	\$ 104,457	\$ 112,899	\$ 400,000	\$ 140,000	-65%	Reduced Appropriation
Total Revenues		\$ 14,512,723	\$ 15,824,407	\$ 22,591,740	\$ 25,520,582	13%	

Overall Expenditures

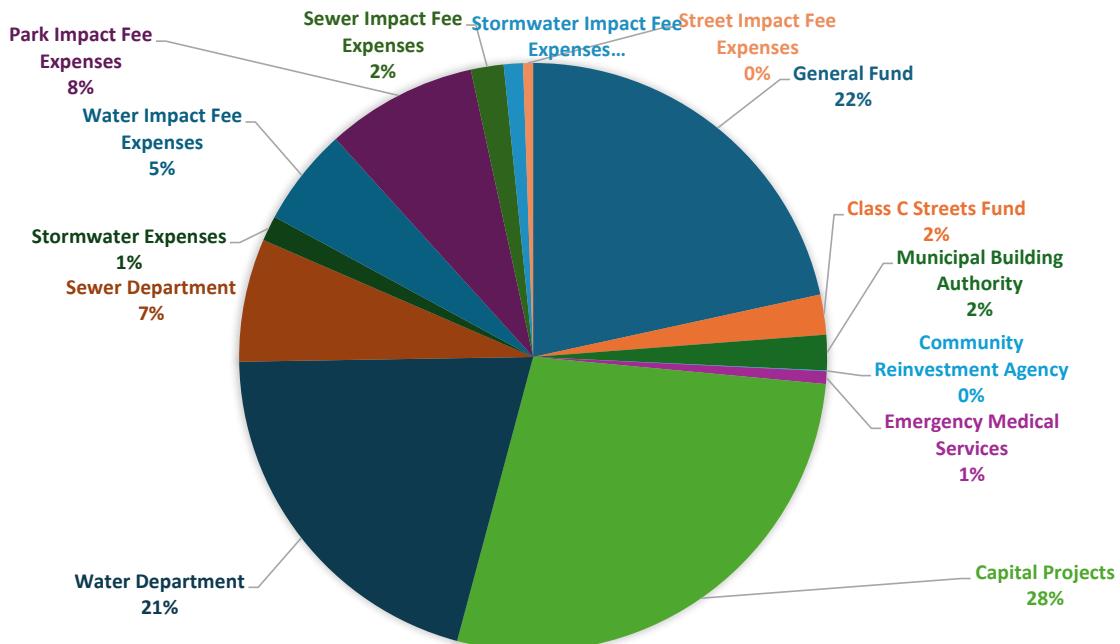
Expenditure	Acct. #	Actual FY 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change	Reason for Change
General Fund	10	\$ 5,478,584	\$ 3,965,457	\$ 5,186,000	\$ 5,510,000	6%	Little or no change
Class C Streets Fund	11	\$ 333,345	\$ 301,798	\$ 515,000	\$ 561,000	9%	Little or no change
Municipal Building Authority	20	\$ 44,160	\$ 44,240	\$ 520,618	\$ 496,460	-5%	Little or no change
Community Reinvestment Agency	21	\$ 5,500	\$ 4,000	\$ 4,500	\$ 10,000	122%	Funds for professional services
Emergency Medical Services	24	\$ 139,388	\$ 158,278	\$ 164,000	\$ 178,000	9%	Increased ambulance service cost
Capital Projects	45	\$ 3,044,300	\$ 2,697,070	\$ 8,247,000	\$ 7,068,000	-14%	Capital Project fluctuations
Water Department	51	\$ 1,010,572	\$ 969,198	\$ 1,262,000	\$ 5,251,000	316%	New well
Sewer Department	52	\$ 1,625,879	\$ 1,303,791	\$ 1,960,000	\$ 1,727,500	-12%	Capital outlay decrease
Stormwater Expenses	53	\$ 265,909	\$ 427,114	\$ 499,000	\$ 355,000	-29%	Capital outlay decrease
Water Impact Fee Expenses	55	\$ 49,488	\$ 38,600	\$ 475,000	\$ 1,375,000	189%	New well
Park Impact Fee Expenses	56	\$ 231,303	\$ 71,967	\$ 2,650,000	\$ 2,120,000	-20%	Construction Projects
Sewer Impact Fee Expenses	57	\$ 527,413	\$ 630,569	\$ 440,000	\$ 460,000	5%	Little or no change
Stormwater Impact Fee Expenses	58	\$ -	\$ -	\$ 268,622	\$ 268,622	0%	Little or no change
Street Impact Fee Expenses	59	\$ 86,206	\$ 400,000	\$ 400,000	\$ 140,000	-65%	1200 West project
Total Expenditures		\$ 12,842,047	\$ 11,012,083	\$ 22,591,740	\$ 25,520,582	13%	



Overall Revenues Fiscal Year 2025-2026



Overall Expenditures Fiscal Year 2025-2026





GENERAL FUND REVENUE

THIS IS THE PRIMARY OPERATING FUND, USED FOR
DAILY OPERATIONS AND GENERAL PURPOSES.

1. TAXES
2. LICENSES AND PERMITS
3. INTERGOVERNMENTAL REVENUE
4. CHARGES FOR SERVICES
5. FINES
6. MISCELLANEOUS REVENUE
7. RECREATION REVENUE
8. TRANSFERS
9. ADMINISTRATIVE CHARGES

General Fund Overview

The General Fund is a government's primary operating fund, accounting for all financial resources not specifically earmarked for a particular purpose or required to be in another fund. The general fund provides funding for general government operations.

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

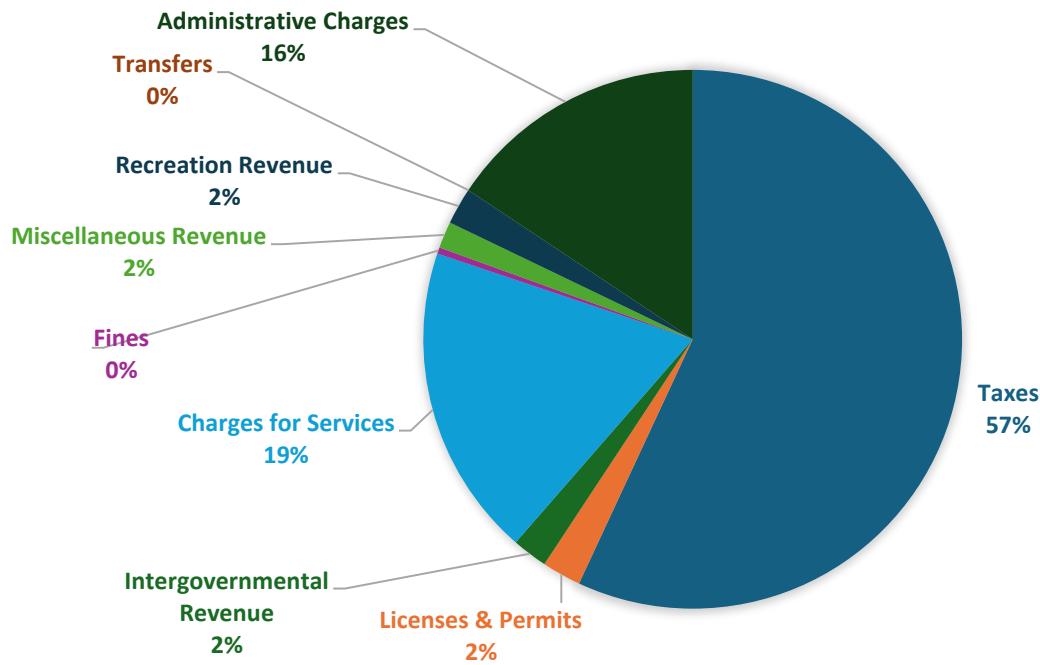
Revenue	Account Number	Actual FY 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Taxes	10-31	\$ 2,963,879	\$ 2,522,926	\$ 3,035,000	\$ 3,137,000	3%
Licenses & Permits	10-32	\$ 276,262	\$ 306,263	\$ 177,000	\$ 129,500	-27%
Intergovernmental Revenue	10-33	\$ 49,850	\$ 38,500	\$ 47,000	\$ 117,000	149%
Charges for Services	10-34	\$ 936,061	\$ 946,715	\$ 908,000	\$ 1,033,000	14%
Fines	10-35	\$ 19,522	\$ 29,756	\$ 21,000	\$ 21,000	0%
Miscellaneous Revenue	10-36	\$ 208,992	\$ 311,765	\$ 87,000	\$ 88,000	1%
Recreation Revenue	10-37	\$ 140,066	\$ 130,275	\$ 111,000	\$ 121,500	9%
Transfers	10-38	\$ -	\$ -	\$ -	\$ -	
Administrative Charges	10-39	\$ 878,005	\$ 733,333	\$ 800,000	\$ 863,000	8%
Total General Fund Revenue		\$ 5,472,637	\$ 5,019,533	\$ 5,186,000	\$ 5,510,000	6.2%

Expenditures

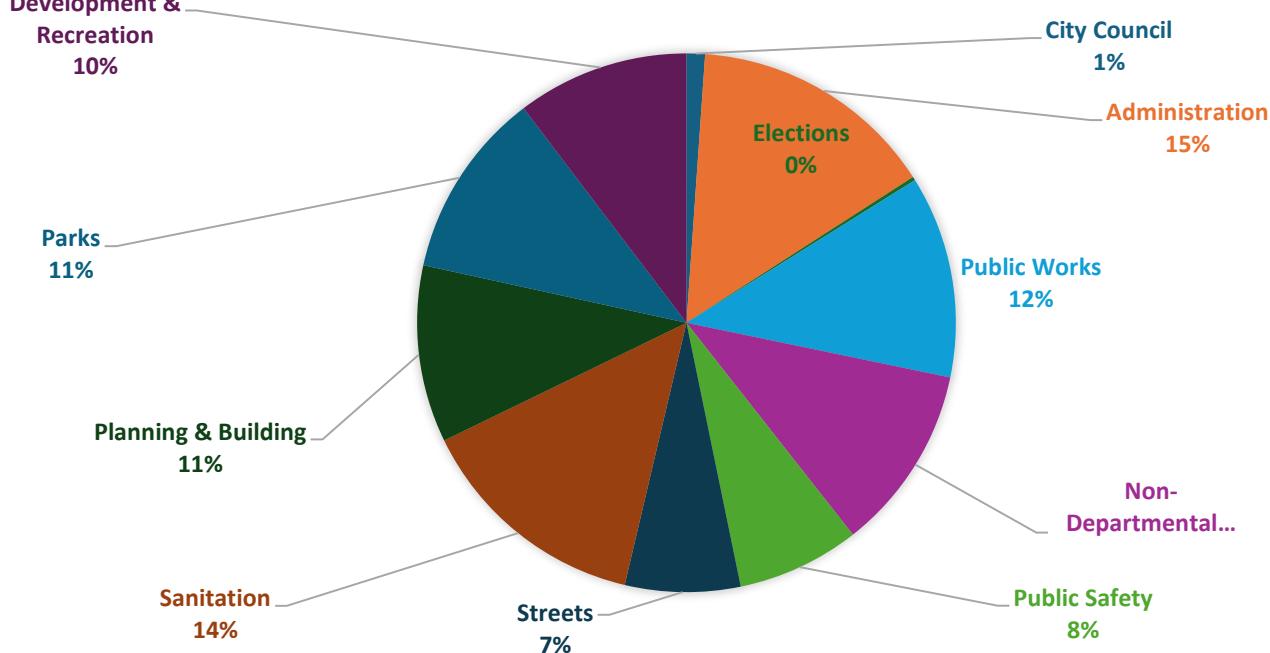
Expenditures	Account Number	Actual FY 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
City Council	10-41	\$ 49,787	\$ 43,357	\$ 59,000	\$ 61,000	3%
Administration	10-43	\$ 578,647	\$ 594,359	\$ 731,000	\$ 815,000	11%
Elections	10-47	\$ 8,541	\$ -	\$ 12,000	\$ 12,000	0%
Public Works	10-48	\$ 491,811	\$ 503,934	\$ 621,000	\$ 669,000	8%
Non-Departmental	10-50	\$ 1,721,923	\$ 243,699	\$ 611,100	\$ 614,000	0%
Public Safety	10-54	\$ 347,166	\$ 348,540	\$ 380,000	\$ 406,000	7%
Streets	10-60	\$ 378,050	\$ 249,644	\$ 384,000	\$ 381,000	-1%
Sanitation	10-62	\$ 549,952	\$ 677,828	\$ 742,000	\$ 778,000	5%
Planning & Building	10-68	\$ 337,911	\$ 323,898	\$ 480,500	\$ 585,500	22%
Parks	10-70	\$ 542,797	\$ 541,499	\$ 636,500	\$ 619,000	-3%
Community Development & Re	10-75	\$ 471,998	\$ 438,700	\$ 528,900	\$ 569,500	8%
Total General Fund Expenditures		\$ 5,478,584	\$ 3,965,457	\$ 5,186,000	\$ 5,510,000	6.2%

Surplus/(Deficit)	\$ (5,947)	\$ 1,054,076	\$ -	\$ -
Beginning Cash Balance (est.)				\$ 1,500,000
Reserves/(Appropriated Funds)				\$ -
Ending Cash Balance (est.)				\$ 1,500,000

GENERAL FUND REVENUE 25- 26



GENERAL FUND EXPENDITURES FY 25- 26



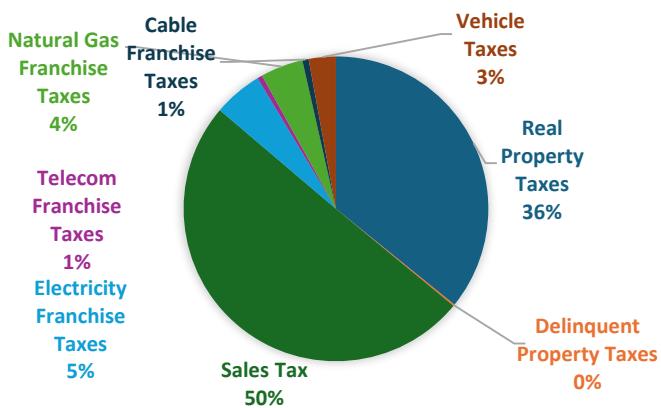
General Fund Revenue: Taxes

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 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Real Property Taxes	10-31-110	\$ 1,000,801	\$ 1,036,321	\$ 1,050,000	\$ 1,070,000	2%
Delinquent Property Taxes	10-31-120	\$ 17,678	\$ 7,751	\$ 5,000	\$ 5,000	0%
Sales Tax	10-31-130	\$ 1,327,394	\$ 1,140,463	\$ 1,450,000	\$ 1,500,000	3%
Electricity Franchise Taxes	10-31-140	\$ 159,802	\$ 160,859	\$ 145,000	\$ 155,000	7%
Telecom Franchise Taxes	10-31-141	\$ 15,976	\$ 11,718	\$ 15,000	\$ 16,000	7%
Natural Gas Franchise Taxe	10-31-142	\$ 160,370	\$ 90,090	\$ 120,000	\$ 135,000	13%
Cable Franchise Taxes	10-31-143	\$ 30,461	\$ 13,189	\$ 35,000	\$ 20,000	-43%
Vehicle Taxes	10-31-150	\$ 99,125	\$ 62,535	\$ 65,000	\$ 86,000	32%
Mass Transit Taxes	10-31-160	\$ 152,271	\$ -	\$ 150,000	\$ 150,000	0%
Total Taxes		\$ 2,963,879	\$ 2,522,926	\$ 3,035,000	\$ 3,137,000	3%

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. In order to adjust the rate, the City is required to hold a 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: <https://www.cache-county.gov/tax-administration/tax-rates.html>

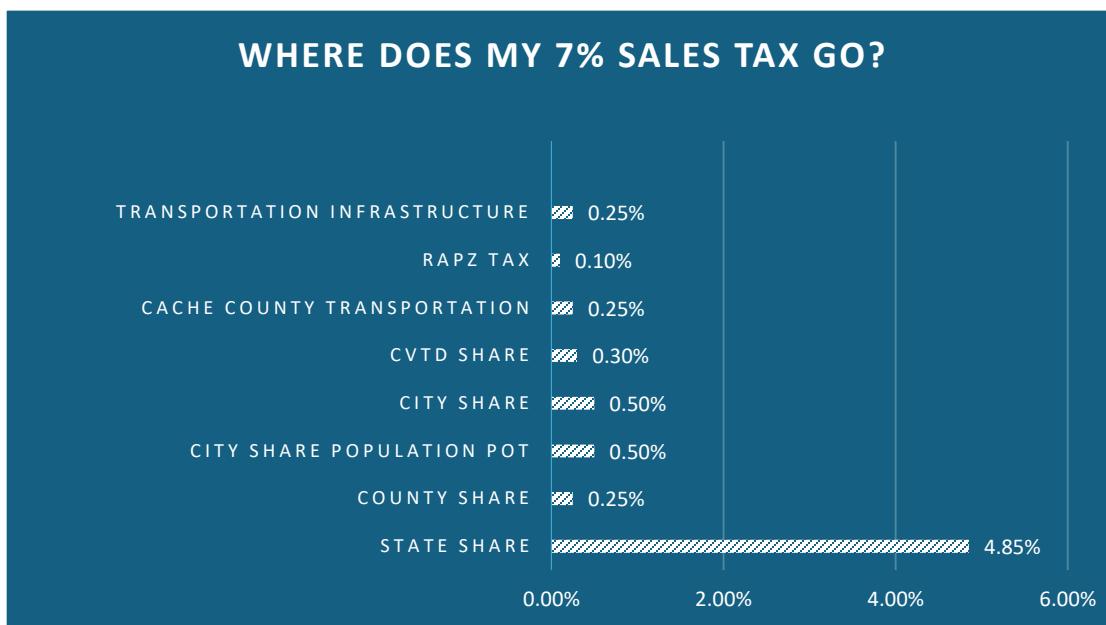
10-31-120 Delinquent Property Taxes – These are property taxes that were not paid by the due date but were received later than expected. These taxes include interest.

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.

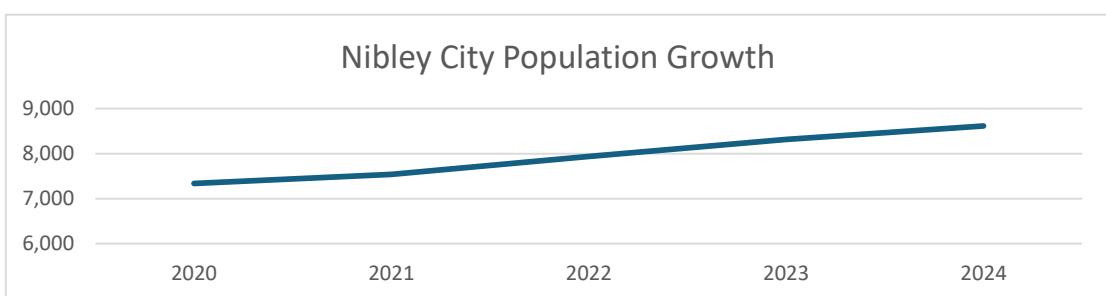
10-31-140, 141, 142, 143 Franchise Taxes – Revenue generated from taxes and fees paid by utility customers to the utility companies that operate in the city. Franchise agreements are in place with Rocky Mountain Power, Dominion Energy, Comcast Cable Franchise, as well as other telecom providers.

10-31-150 Vehicle Taxes – Revenue generated from the taxes the city receives from vehicle registrations or other taxable personal property. 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.



Year	2020	2021	2022	2023	2024
Number of Nibley Citizens	7,337	7,537	7,939	8,316	8,615



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.

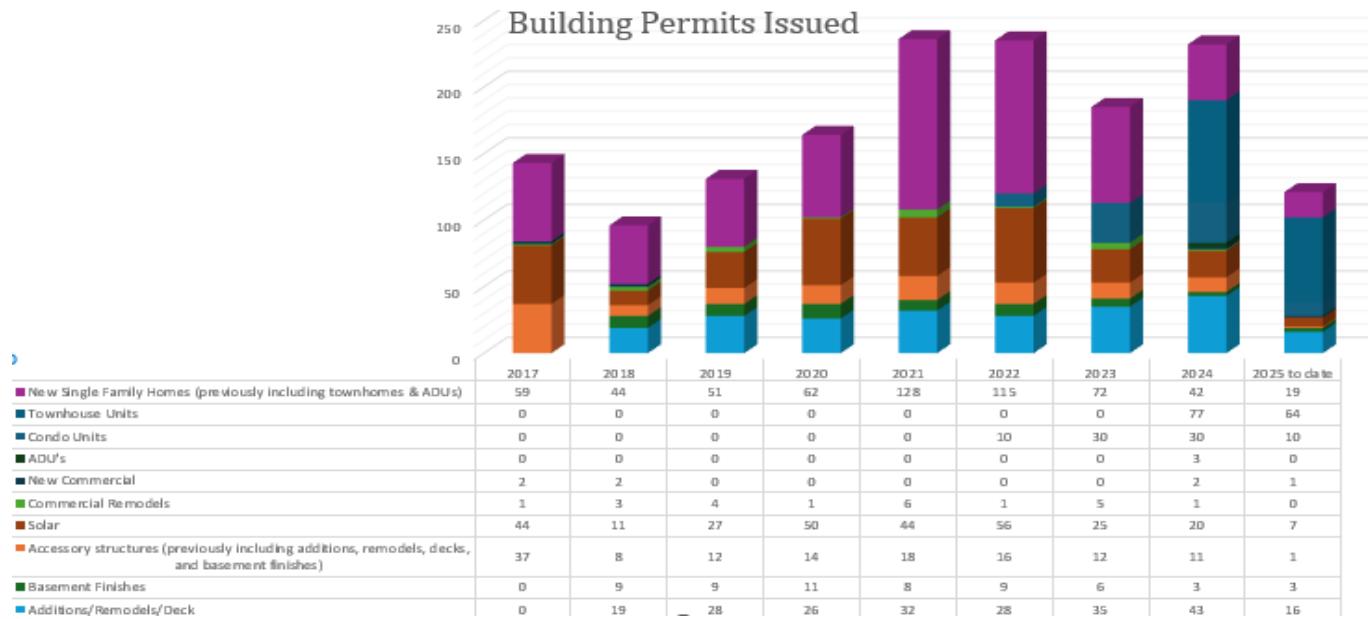
The Charges for Services portion of the Revenue section of the budget shows funds received by Nibley City as charges for services provided by the City.

Revenue	Account Number	Actual FY 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Licenses and Permits						
Building Permits	10-32-210	\$ 247,283	\$ 276,279	\$ 150,000	\$ 103,000	-31%
Business Licenses & Fees	10-32-220	\$ 11,147	\$ 10,909	\$ 9,000	\$ 10,000	11%
Fire Inspection Fee	10-32-225	\$ 1,925	\$ 1,890	\$ 1,000	\$ 1,500	50%
Dog Licenses	10-32-250	\$ 15,848	\$ 16,915	\$ 14,000	\$ 15,000	7%
Kennel Licenses	10-32-251	\$ 60	\$ 270	\$ -	\$ -	
Right of way Permits	10-32-252	\$ -	\$ -	\$ 3,000	\$ -	-100%
Total Licenses and Permits		\$ 276,262	\$ 306,263	\$ 177,000	\$ 129,500	-27%
Intergovernmental Revenue						
Grant - Children's Theatre	10-33-322	\$ 4,850	\$ 2,500	\$ 5,000	\$ 5,000	0%
Grant - Miscellaneous	10-33-323	\$ -	\$ -	\$ 2,000	\$ 2,000	0%
Grant - UDOT Tech Planning Assis	10-33-324	\$ 35,000	\$ 36,000	\$ 40,000	\$ 60,000	50%
Grant - Walkability Virtual Academ	10-33-325	\$ 10,000	\$ -	\$ -	\$ -	
Grant - Transportation MP	10-33-326	\$ -	\$ -	\$ -	\$ 50,000	
Total Intergovernmental		\$ 49,850	\$ 38,500	\$ 47,000	\$ 117,000	149%
Charges For Service						
911 Comm. Center Dispatch	10-34-410	\$ 82,067	\$ 81,105	\$ 82,000	\$ 100,000	22%
Planning Review & Inspection	10-34-420	\$ 74,953	\$ 131,382	\$ 35,000	\$ 80,000	129%
Development Fees Reimbursed	10-34-422	\$ 115,743	\$ 43,107	\$ 60,000	\$ 60,000	0%
Refuse Collection Charges	10-34-430	\$ 649,011	\$ 677,899	\$ 720,000	\$ 780,000	8%
Community Center Rental	10-34-431	\$ 14,287	\$ 13,222	\$ 10,000	\$ 12,000	20%
Variance and Appeals	10-34-681	\$ -	\$ -	\$ 1,000	\$ 1,000	0%
Total Charges for Service		\$ 936,061	\$ 946,715	\$ 908,000	\$ 1,033,000	14%
Licenses and Permits						

10-32-210 Building Permits – Revenue generated from building permits. We are estimating there will be 120 building permits in 2025. There was a total of 119 new home permits in 2024, a year-over-year increase of 65% over 72 new home permits in 2023. In 2022 we had 115 new home permits, and in 2021 we had 128 new home permits.

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 fiscal years 2018 through 2025, including the breakdown for the types of permits.



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 203 home-based businesses and 42 commercial businesses, for an overall annual increase of 17% 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. 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, public utility easement, or other property.

Intergovernmental Revenue

10-33-322 Grant - Children's Theatre - Revenue generated from anticipated grants including: a \$2,000 RAPZ grant and a \$3,000 Rocky Mountain Power 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 will apply for \$60,000 for planning assistance to update our Transportation Master Plan for FY 2025-2026.

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.

10-33-326 Grant - Transportation Master Plan - Grant revenue for the purpose of creating a new Transportation Master Plan.

Charges for Services

10-34-410 911 Communications Center-Dispatch - Revenue generated from a \$3.30 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 \$2.20 dispatch center fee provides funds to support the Countywide 911 Emergency Dispatch Center and the \$1.10 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 - This account records revenue from various application fees, including final plat submissions, which help cover costs associated with reviews conducted by the Planning Commission. It also includes fees collected for land use appeal hearings, which typically occur only a few times per year. Additionally, this account captures revenue from development review and inspection fees, as well as right-of-

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 Gathering \$150, Non-Resident Gathering \$300, along with a \$300 refundable deposit charged per event.

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



Nibley City Children's
Theatre Production of
"The Misfit Pirate"
June 2024

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 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Fines						
Court Fines	10-35-510	\$ 18,397	\$ 24,541	\$ 20,000	\$ 20,000	0%
Administrative Fines	10-35-515	\$ 1,125	\$ 5,215	\$ 1,000	\$ 1,000	0%
Total Fines		\$ 19,522	\$ 29,756	\$ 21,000	\$ 21,000	0%
Miscellaneous Revenue						
Interest Earnings	10-36-610	\$ 162,327	\$ 264,249	\$ 45,000	\$ 41,000	-9%
Sale of Surplus Equipment	10-36-670	\$ 2,505	\$ 1,615	\$ -	\$ 5,000	
House Rent	10-36-683	\$ 32,400	\$ 28,300	\$ 30,000	\$ 30,000	0%
Penalties	10-36-684	\$ 4,731	\$ 4,169	\$ 2,000	\$ 2,000	0%
Damage To City Property Reim.	10-36-686	\$ -	\$ 644	\$ 1,000	\$ 1,000	0%
Miscellaneous Revenue	10-36-690	\$ 2,384	\$ 9,193	\$ 5,000	\$ 5,000	0%
Land Leases	10-36-691	\$ 4,645	\$ 3,595	\$ 4,000	\$ 4,000	0%
Total Miscellaneous Revenues		\$ 208,992	\$ 311,765	\$ 87,000	\$ 88,000	1%

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 - Rent generated from 3 city-owned 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 realignment 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 2023-24	Actual FY 2024-25	Budget FY 2024-25	Budget FY 2025-26	Budget % Change
Field Rental	10-37-440	\$ 1,420	\$ 487	\$ 2,000	\$ 2,000	0%
Youth & Adult Programs	10-37-442	\$ 102,327	\$ 104,101	\$ 80,000	\$ 90,000	13%
Nibley Fit Program	10-37-444	\$ 5,922	\$ 6,153	\$ 6,000	\$ 6,000	0%
Fitness Events	10-37-445	\$ 5,371	\$ 3,509	\$ 3,000	\$ 3,000	0%
Other Special Events	10-37-446	\$ 665	\$ 2,846	\$ 500	\$ 500	0%
Rec Rental Equipment	10-37-450	\$ 30	\$ 15	\$ -	\$ -	
Park/Pavilion Rental Fees	10-37-460	\$ 5,234	\$ 5,335	\$ 4,000	\$ 4,000	0%
Heritage Days	10-37-660	\$ 5,990	\$ 180	\$ 7,000	\$ 7,000	0%
Youth Council Revenue	10-37-661	\$ 1,212	\$ 1,860	\$ 500	\$ 1,000	100%
Nibley Royalty	10-37-662	\$ 2,470	\$ 1,664	\$ 1,000	\$ 1,000	0%
Sponsorships	10-37-665	\$ 9,425	\$ 4,125	\$ 5,000	\$ 6,000	20%
Recreation Grants	10-37-700	\$ -	-	\$ 1,000	\$ 1,000	0%
Morgan Farm Revenue	10-37-701	\$ -	\$ -	\$ 1,000	\$ -	-100%
Total Recreation Revenue		\$ 140,066	\$ 130,275	\$ 111,000	\$ 121,500	9%



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 Fit Program - Revenue generated from group fitness classes hosted by the City. This is associated with expenditure account [10-75-669](#).

10-37-445 Fitness Events - 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 Movies in the Park. This is associated with expenditure account [10-75-657](#).

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 Pavilion Rental Fees - Revenue generated from 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 - Revenue from grant funds.

10-37-701 Morgan Farm Revenue - No revenue expected from Morgan Farm.



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 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Transfers						
Appropriated Fund Balance	10-38-890	\$ -	\$ -	\$ -	\$ -	0%
CRA Transfer to GF	10-38-892	\$ -	\$ -	\$ -	\$ -	0%
		\$ -	\$ -	\$ -	\$ -	0%
Administrative Charges						
Water	10-39-700	\$ 395,002	\$ 330,000	\$ 379,000	\$ 388,000	2%
Sewer	10-39-701	\$ 395,002	\$ 330,000	\$ 379,000	\$ 388,000	2%
Stormwater	10-39-702	\$ 88,000	\$ 73,333	\$ 85,000	\$ 87,000	2%
Total Administrative Charges		\$ 878,005	\$ 733,333	\$ 843,000	\$ 863,000	2%
Total General Fund Revenues		\$ 5,472,637	\$ 5,019,533	\$ 5,229,000	\$ 5,510,000	5%

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

THESE ARE FUNDS SPENT FOR ESSENTIAL GOVERNMENT SERVICES.

1. CITY COUNCIL
2. ADMINISTRATION
3. ELECTIONS
4. PUBLIC WORKS
5. NON-DEPARTMENTAL
6. PUBLIC SAFETY
7. STREETS
8. SANITATION
9. PLANNING & BUILDING
10. PARKS
11. COMMUNITY DEVELOPMENT AND RECREATION

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.

Expenses	Account Number	Actual FY 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Salaries & Wages	10-41-110	\$ 34,016	\$ 29,908	\$ 37,000	\$ 38,000	3%
Employee Benefits	10-41-130	\$ 7,213	\$ 6,163	\$ 8,000	\$ 8,000	0%
Education, Travel & Training	10-41-230	\$ 6,772	\$ 6,546	\$ 12,000	\$ 13,000	8%
Mayor's Discretionary	10-41-620	\$ 1,786	\$ 740	\$ 2,000	\$ 2,000	0%
Total Mayor/Council Expenditures		\$ 49,787	\$ 43,357	\$ 59,000	\$ 61,000	3%

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, as well as 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, Nathan 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.

Expenses	Account Number	Actual FY 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Salaries & Wages	10-43-110	\$ 347,867	\$ 367,528	\$ 426,000	\$ 495,000	16%
Employee Benefits	10-43-130	\$ 150,377	\$ 151,096	\$ 188,000	\$ 208,000	11%
Education, Travel & Training	10-43-230	\$ 7,110	\$ 8,758	\$ 25,000	\$ 17,000	-32%
Memberships & Dues	10-43-300	\$ 7,997	\$ 6,402	\$ 6,000	\$ 8,000	33%
Professional Services	10-43-310	\$ 37,266	\$ 34,350	\$ 45,000	\$ 45,000	0%
Legal Expense	10-43-311	\$ 6,035	\$ 3,843	\$ 5,000	\$ 5,000	0%
Economic Development	10-43-341	\$ -	\$ -	\$ 4,000	\$ 4,000	0%
Department Expenditures	10-43-400	\$ 21,995	\$ 22,382	\$ 32,000	\$ 33,000	3%
Total Admin. Expenditures		\$ 578,647	\$ 594,359	\$ 731,000	\$ 815,000	11%

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 and Dues - Funds for varied administrative memberships and dues, including the Public Sector Human Resources Association, the Utah Association of Public Treasurers, the Society for Human Resource Management, the Government Finance Officer's Association, the Utah Municipal Clerk's Association, the BRAG Area Clerks and Recorders Association, a Wastewater Operator Certificate, the Utah League of Cities and Towns, as well as other associated memberships and dues.

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 with running the elections. The next election in Nibley City will be on November 4, 2025, with a primary election held, if needed, on August 12, 2025.

Expenses	Account Number	Actual		Budget		Final Budget		% Change
		FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26			
Department Expenditures	10-47-400	\$ 125	\$ -	\$ 2,000	\$ 2,000	0%		
Cache County	10-47-450	\$ 8,416	\$ -	\$ 10,000	\$ 10,000	0%		
Total Election Expenditures		\$ 8,541	\$ -	\$ 12,000	\$ 12,000	0%		

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

2024-2025 Department Accomplishments/Duties

- * Provided opportunities for education and training for all employees
- * Protected the health, well-being, and safety of employees and public
 - * Maintained all active 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
- *Completed Storm Water audit by the state of Utah

2025-2026 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
- *Continue to develop safety program

Department Performance Measures

Measures	FY 24-25 Target	FY 24-25 Actual	FY 25-26 Target	FY 26-27 Target
Department Work Orders	50%	20%	50%	75%
Safety Program	50%	40%	60%	75%
Team Building Committee	75%	50%	75%	75%
Public Works Recognition	50%	25%	50%	50%

Department 5-Year Plan

FY 25-26	FY 26-27	FY 27-28	FY 29-30	FY 30-31
Purchase 10-Wheeler for Public Works	Hire Additional Streets employee	Hire Additional Parks Department employee	Re-evaluate all departments for staffing	Begin the process for a new public works facility
	Replace 1997 International Bobtail	Replace the Gap Vax	Replace the 2011 Freightliner	

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, vehicle repair, and maintenance, etc.

Expenses	Account Number	Actual FY 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Salaries & Wages	10-48-110	\$ 241,856	\$ 272,492	\$ 305,000	\$ 321,000	5%
Employee Benefits	10-48-130	\$ 97,993	\$ 109,196	\$ 129,000	\$ 128,000	-1%
Education, Travel & Training	10-48-230	\$ 9,618	\$ 8,968	\$ 15,000	\$ 26,000	73%
Office Supplies	10-48-240	\$ 586	\$ 723	\$ 2,000	\$ 2,000	0%
Uniforms and PPE	10-48-247	\$ 6,354	\$ 4,922	\$ 9,000	\$ 9,000	0%
Facilities and Maintenance	10-48-250	\$ 17,234	\$ 11,904	\$ 17,000	\$ 19,000	12%
Vehicle Fuel	10-48-251	\$ 51,212	\$ 31,113	\$ 57,000	\$ 58,000	2%
Vehicle Repair and Maintenance	10-48-252	\$ 27,806	\$ 34,226	\$ 34,000	\$ 36,000	6%
Utilities	10-48-270	\$ 12,944	\$ 9,612	\$ 17,000	\$ 15,000	-12%
Memberships & Dues	10-48-300	\$ 834	\$ 407	\$ 3,000	\$ 2,000	-33%
Professional Services	10-48-310	\$ -	\$ -	\$ 500	\$ 500	0%
Legal Expense	10-48-311	\$ -	\$ -	\$ 500	\$ 500	0%
Department Expenditures	10-48-400	\$ 4,557	\$ 7,562	\$ 8,000	\$ 8,000	0%
Engineering Expense	10-48-514	\$ 8,380	\$ 578	\$ 8,500	\$ 8,500	0%
Emergency Expenses	10-48-515	\$ 6,854	\$ 6,355	\$ 10,000	\$ 10,000	0%
Safety	10-48-516	\$ 5,584	\$ 5,877	\$ 5,500	\$ 6,000	9%
Capital Outlay Equipment	10-48-740	\$ -	\$ -	\$ -	\$ 19,500	
Total Public Works Expenditures		\$ 491,811	\$ 503,934	\$ 621,000	\$ 669,000	8%

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, Envirocert International, the Department of Environmental Quality, the Rural Water Association, the Utah City Engineers Association, as well as any other required certifications. 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, WorkMed services, CDL's, etc.

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 for our employee safety program.

10-48-740 Capital Outlay Equipment - Funds allocated for department vehicle leases.



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	Actual	Budget	Final Budget	Budget %
		FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	Change
Office Supplies	10-50-240	\$ 7,690	\$ 4,801	\$ 7,000	\$ 7,000	0%
Postage/Shipping	10-50-243	\$ 1,360	\$ 1,689	\$ 1,500	\$ 2,500	67%
Utility Billing Postage	10-50-245	\$ 13,288	\$ 14,789	\$ 17,000	\$ 17,000	0%
Facilities and Maintenance	10-50-250	\$ 4,592	\$ 5,909	\$ 4,000	\$ 4,000	0%
Utilities	10-50-270	\$ 16,195	\$ 16,938	\$ 17,000	\$ 19,000	12%
Software	10-50-370	\$ 48,296	\$ 44,755	\$ 55,000	\$ 61,000	11%
Bank Charges	10-50-440	\$ 31,108	\$ 31,444	\$ 35,000	\$ 42,000	20%
Insurance Expense	10-50-510	\$ 65,394	\$ 71,446	\$ 70,000	\$ 75,000	7%
Building Lease-transfer to MBA	10-50-511	\$ 50,000	\$ -	\$ -	\$ -	
Emergency Expense	10-50-515	\$ -	\$ 13,984	\$ 10,000	\$ 10,000	0%
Information Technology	10-50-518	\$ 25,941	\$ 29,458	\$ 28,000	\$ 34,000	21%
Community Center	10-50-520	\$ 2,000	\$ 350	\$ 2,000	\$ 2,000	0%
Newsletter	10-50-530	\$ 6,037	\$ 8,135	\$ 7,500	\$ 8,000	7%
Transfer To Capital Projects	10-50-910	\$ 1,287,750	\$ -	\$ 207,100	\$ 172,500	-17%
Transfer to CRA	10-50-915	\$ 10,000	\$ -	\$ -	\$ 10,000	
Mass Transit Tax Pass-Thru	10-50-920	\$ 152,271	\$ -	\$ 150,000	\$ 150,000	0%
Total Non-Departmental Expenses		\$ 1,721,923	\$ 243,699	\$ 611,100	\$ 614,000	0%

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 are also for cleaning supplies for City Hall.

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/CivicPlus, Civic Review, Bluebeam Software, Zoom, ARCGIS Engineering Software, PIDJ, Sportsites, Dropbox, TechNet, ComplianceGo, Niche Academy, Docusign, 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.

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 - This account is used to transfer funds from the General Fund

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](#).



Nibley City Hall

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 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Salaries & Wages	10-54-110	\$ 15,752	\$ 14,751	\$ 15,000	\$ 16,000	7%
Employee Benefits	10-54-130	\$ 1,980	\$ 1,807	\$ 2,000	\$ 2,000	0%
Education, Travel, & Training	10-54-230	\$ -	\$ -	\$ 2,000	\$ -	-100%
Memberships & Dues	10-54-300	\$ -	\$ -	\$ 1,000	\$ -	-100%
Court Prosecution	10-54-311	\$ 15,800	\$ 13,500	\$ 20,000	\$ 21,000	5%
Sheriff Contract Services	10-54-320	\$ 120,555	\$ 120,555	\$ 121,000	\$ 128,000	6%
Fire Protection	10-54-340	\$ 95,112	\$ 103,388	\$ 107,000	\$ 113,000	6%
Animal Control	10-54-360	\$ 16,816	\$ 18,070	\$ 19,000	\$ 20,000	5%
Department Expenditures	10-54-400	\$ 2,985	\$ 10,515	\$ 6,000	\$ 6,000	0%
911 Communication Center	10-54-440	\$ 78,165	\$ 65,955	\$ 87,000	\$ 100,000	15%
Total Public Safety Expenditures		\$ 347,166	\$ 348,540	\$ 380,000	\$ 406,000	7%

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. This amount is increased from the prior year.

10-54-340 Fire Protection - Funds allocated to fulfill the contracted amount with the Hyrum City Fire Department. The 2025-2026 fee is \$13.00 per resident per year. The billing is based on the number of residents in Nibley.

10-54-360 Animal Control - Funds allocated to fulfill the contracted amount with Cache County Animal Control.

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

10-54-440 911 Communication Center - Funds allocated to pay 911 Dispatch Center Fee. A \$3.30 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.

2024-2025 Department Accomplishments/Duties

- *Painted all City Crosswalks, 3200 South, and 2600 South.
- *Painted all red curbing around Nibley Elementary School, Heritage Elementary School, and Thomas Edison Elementary School.
- *Treated 27,457 square feet of road with Slurry Seal.
- *Cleared 5 storms in the winter months (440 lane miles).
 - *240 lane miles have been swept.
 - *Purchased a new Street Sweeper.
- *Applied mastic on 800 West for Road Preservation.
- *Assisted in major events with the Recreation Department.
- *We painted the City Hall parking lot and the Public Works Building.
 - *Sprayed 80 lane miles of weeds in the springtime.
 - *Improved storm drain boxes and the disc golf course.
- *Applied HA5 road preservation treatment on 3200 S, Apple Creek, and Mount Vista.
 - *Treated 557,351 square feet of road with AP4.

2025-2026 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.
 - *Implement new city sign design for addresses.
 - *Obtain GoPro cameras for Crossing Guards.
 - *Spray weeds growing in the city roads.
 - *Finish up design standards for streets.

Department Performance Measures

Measures	24-25 Goal	24-25	FY 25-26 Goal	FY 26-27 Goal
Street Sweeping 3 times per year	100%	100%	100%	100%
Crackseal	100%	100%	100%	100%
Road Preservation	20%		20%	20%
Painting (Crosswalks)	100%		100%	100%
Red Curbing Painting	Hydrant curbs repainted		School curbs repainted	Hydrant curbs repainted
Paint City Parking Lots	16%		16%	16%

Department 4-Year Plan

FY 25-26	FY 26-27	FY 27-28	FY 28-29
New Full-Time Employee		Replace Sweeper	

Streets Department

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

Expenses	Account Number	Actual FY 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Salaries & Wages	10-60-110	\$ 67,678	\$ 62,302	\$ 67,000	\$ 71,000	6%
Seasonal Salaries And Wages	10-60-115	\$ 5,782	\$ 3,472	\$ 7,000	\$ 7,000	0%
Crossing Guard Salaries & Wages	10-60-120	\$ 37,533	\$ 34,552	\$ 53,000	\$ 42,000	-21%
Employee Benefits	10-60-130	\$ 32,794	\$ 32,580	\$ 35,000	\$ 37,000	6%
Crossing Guard Benefits	10-60-135	\$ 2,833	\$ 2,465	\$ 5,000	\$ 4,000	-20%
Education, Travel & Training	10-60-230	\$ 2,906	\$ 7,545	\$ 4,000	\$ 7,000	75%
Equipment and Maintenance	10-60-250	\$ 40,076	\$ 27,069	\$ 42,000	\$ 43,000	2%
New Development Infrastructure	10-60-262	\$ 70,279	\$ 14,540	\$ 60,000	\$ 60,000	0%
Utilities - Street Lights	10-60-275	\$ 64,526	\$ 32,329	\$ 55,000	\$ 38,000	-31%
House Maintenance	10-60-278	\$ -	\$ 112	\$ 5,000	\$ 5,000	0%
Memberships & Dues	10-60-300	\$ -	\$ 265	\$ 1,000	\$ 1,000	0%
Professional Services	10-60-310	\$ -	\$ -	\$ 500	\$ 500	0%
Legal Expense	10-60-311	\$ -	\$ -	\$ 500	\$ 500	0%
Department Expenditures	10-60-400	\$ 1,905	\$ 823	\$ 3,000	\$ 3,000	0%
Snow Removal	10-60-450	\$ 23,862	\$ 22,999	\$ 23,000	\$ 23,000	0%
Engineering Expense	10-60-514	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	0%
Emergency Expense	10-60-515	\$ 17,028	\$ -	\$ 10,000	\$ 10,000	0%
Streetlights	10-60-611	\$ 5,850	\$ 8,591	\$ 8,000	\$ 8,000	0%
Capital Outlay Equipment	10-60-740	\$ -	\$ -	\$ -	\$ 16,000	
Total Streets Expenditures		\$ 378,050	\$ 249,644	\$ 384,000	\$ 381,000	-1%

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 7% of seasonal employees' pay. The other portions of the salary for seasonal employees are paid out of the Stormwater account [53-40-115](#) and the Parks account [10-70-115](#).

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, employee assistance services, 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, etc.). This does not include funds for general pavement maintenance, which is shown in accounts [45-40-731](#) 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 \$9.41 per month, per streetlight. There are currently 342 lights in the City, and there will continue to be additional streetlights installed in new development over the next few years. This account also includes school-zone crossing-light electricity. The budgeted amount has been reduced from prior years, due to the greater efficiency of our investment in LED lighting.

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.

10-60-740 Capital Outlay Equipment - Funds allocated for leased vehicle payments.



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 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Professional Services	10-62-310	\$ -	\$ -	\$ -	\$ -	
Refuse Collection Services	10-62-320	\$ 547,557	\$ 677,828	\$ 730,000	\$ 775,000	6%
Department Expenditures	10-62-400	\$ 2,395	\$ -	\$ 10,000	\$ 3,000	-70%
Engineering Expense	10-62-514	\$ -	\$ -	\$ -	\$ -	
Emergency Expense	10-62-515	\$ -	\$ -	\$ 2,000	\$ -	-100%
Total Sanitation Expenditures		\$ 549,952	\$ 677,828	\$ 742,000	\$ 778,000	5%

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, with a 10-cent administrative fee per can added to the cost. Current rates are as follows: 64-gallon garbage container \$15.87, 96-gallon garbage container \$16.91, recycle container \$5.36, and green waste container \$11.14. Our contract with Waste Management allows for future Consumer Price Index adjustments each year during the fall season.

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.



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.¶

2024-2025 Department Accomplishments/Duties

- *Completed development of City's first Active Transportation Plan
- *Drafted and made recommendations to Planning Commission and City Council for 13 ordinances in 2024 that resulted in rezones and improvements to Nibley City Code, including parking, subdivision, land use, and updates required by the Utah State Legislature in 2024.
- *Issued 232 building permits in 2024, including 42 new single family, 3 ADU, 77 townhomes, and 30 condominium units. Oversaw build-out of Nibley Farms and Ridgeline Park Phase 4 Subdivisions and the continuance of home building in several other subdivisions.
- *Completed several reviews of subdivision, conditional use permit, business license, accessory building, fence, and kennel permit applications.
- *Hired the City's first dedicated code enforcement officer and effectively enforced Nibley City Code, including improving the process for parking enforcement.
- *Retained building inspector and planner certifications through continuing education

2025-2026 Department Goals/Projects

- *Review and update access, connectivity, and intersection spacing standards.
- *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 along the corridor.
- *Partner with Cache County to develop a Nibley Town Center Master Plan. Utilize USU Landscape Architecture Department to assist with development.
 - *Implement Strategies of our Moderate-Income Housing Plan.
 - *Complete Development of General Plan.
 - *Update R-M and R-PUD Zoning Standards.
- *Review and Update Design Standards for Commercial and Institutional Uses.
- *As necessary, update Nibley City Code for compliance with State Code.
 - *Develop mutual aid agreement with surrounding Jurisdictions.
 - *Obtain Certified Building Official (CBO) license.
 - *Scan all remaining residential and commercial plan sets.
- *Effectively and proactively enforce Nibley City Code, including improving public education about existing codes.

Department Performance Measures

Measures	24-25 Goal	24-25 Actual	FY 25-26 Target	FY 26-27 Target
Code Amendments	12	13	12	12
Land Use applications review comments completed within 15 business days.	100%	100%	100%	100%
Building Permit Plan Reviews completed within 14 business days.	100%	95%	100%	100%
Master Plan Updates Completed.	2	2	1	1

Department 4-Year Plan

FY 25-26	FY 26-27	FY 27-28	FY 28-29
General Plan	Water Master Plan	Sewer Master Plan	Parks and Rec Master Plan
Transportation Master Plan	Economic Development Strategic Plan	52	

Planning & Building

Expenses	Account Number	Actual FY 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Salaries & Wages	10-68-110	\$ 183,352	\$ 162,633	\$ 183,000	\$ 218,000	19%
Employee Benefits	10-68-130	\$ 83,757	\$ 73,807	\$ 80,000	\$ 84,000	5%
Education, Travel & Training	10-68-230	\$ 8,253	\$ 9,123	\$ 28,000	\$ 15,000	-46%
Office Supplies	10-68-240	\$ 1,038	\$ 104	\$ 1,000	\$ 1,000	0%
Memberships & Dues	10-68-300	\$ 920	\$ 947	\$ 2,000	\$ 2,000	0%
Professional Services	10-68-310	\$ 36,749	\$ 42,740	\$ 133,000	\$ 203,000	53%
Legal Expenses	10-68-311	\$ 4,025	\$ 16,436	\$ 25,000	\$ 25,000	0%
Commercial Review	10-68-315	\$ 1,970	\$ 4,825	\$ 5,000	\$ 5,000	0%
Department Expenditures	10-68-400	\$ 2,775	\$ 839	\$ 2,000	\$ 2,000	0%
Engineering Expense	10-68-514	\$ 2,780	\$ -	\$ 5,000	\$ 5,000	0%
Code Enforcement	10-68-550	\$ 915	\$ 686	\$ 5,000	\$ 5,000	0%
County Planning Assessment	10-68-621	\$ 11,377	\$ 11,757	\$ 11,500	\$ 11,500	0%
Capital Outlay Equipment	10-68-740	\$ -	\$ -	\$ -	\$ 9,000	
Total Planning & Building Expenses		\$ 337,911	\$ 323,898	\$ 480,500	\$ 585,500	22%

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.

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.

10-68-230 Education, Training, & Travel - Funds are for training conferences and continuing education, including hotel costs, mileage, and a 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 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 \$45,000 for a general plan update, \$3000 for Highway 165 Study in coordination with Cache County and UDOT, \$10,000 for a grant writer, \$100,000 for the Transportation Master Plan, \$20,000 for architectural commercial standards, as well as \$25,000 for a Town Center Master Plan.

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 support enforcement of municipal code violations. This includes supportive materials, hardware, software, printing, etc.

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.

10-68-740 Capital Outlay Equipment - Funds allocated for a building inspection vehicle lease.



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.

2024-2025 Department Accomplishments/Duties

Installed 5 web-based smart sprinkler controllers within our parks.

- We assumed responsibility for Phases 1 through 3 at Nibley Farms open space.
 - Maintained 46 city-owned properties.
 - Planted 20 park trees
 - Installed Park signage
- Removed trees west of City Hall.

2025-2026 Department Goals

* Install sprinkler system at Firefly Park

* Start construction of Ridgeline Park Phase 1 and 2

- Possibly redo the Anhder softball field, depending upon grant funding.

* 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.

- Installing security cameras and door locks at city park(s).

Department Performance Measures

Measures	FY 24-25 Target		FY 25-26 Target		FY 26-27 Target	
	Goals	Actual	Goals	Actual	Goals	Actual
2 certified staff in each of the following:						
Non-Commercial Pesticide Applicator	2	1	2		2	
Certified Playground System Inspector	2	1	2		2	
International Society of Arborist	2	1	2		2	
Qualified Water-Efficient Landscaper	2	2	2		2	
Certified Irrigation Technician	1	0	1		2	
Resolution to work orders within 36 business hours	65%		90%		100%	
Playground Inspections	100%	100%	100%		100%	

Department 4-Year Plan

FY 25-26	FY 26-27	FY 27-28	FY 28-29
Find Solution to flooding at Meadowview & Foxborough stormbasins	Find Solution to flooding at Meadowview & Foxborough stormbasins	Elkhorn Restroom Remodel	Phase 3 of Nibley City Center Park
20% of Restroom Timer Door Locks	20% of Restroom Timer Door Locks	20% of Restroom Timer Door Locks	20% 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	
Hire a year-round full-time employee			
Anhder Park Repairs netting/watering system			

Parks

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

Expenses	Account Number	Actual	Actual	Budget	Final Budget	Budget % Change
		FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	
Salaries & Wages	10-70-110	\$ 207,559	\$ 211,382	\$ 238,000	\$ 256,000	8%
Seasonal Salaries & Wages	10-70-115	\$ 47,078	\$ 36,667	\$ 53,500	\$ 53,500	0%
Employee Benefits	10-70-130	\$ 126,287	\$ 121,658	\$ 131,000	\$ 142,000	8%
Education, Travel & Training	10-70-230	\$ 3,919	\$ 5,290	\$ 6,000	\$ 9,000	50%
Facilities and Maintenance	10-70-250	\$ 68,818	\$ 76,782	\$ 78,000	\$ 80,000	3%
Natural Spaces Maintenance	10-70-255	\$ -	\$ -	\$ 25,000	\$ -	-100%
Utilities	10-70-270	\$ 20,456	\$ 26,237	\$ 27,000	\$ 28,500	6%
Memberships & Dues	10-70-300	\$ 860	\$ 1,283	\$ 4,000	\$ 2,000	-50%
Legal Expense	10-70-311	\$ -	\$ -	\$ 1,000	\$ 1,000	0%
Department Expenditures	10-70-400	\$ 1,732	\$ 1,283	\$ 3,000	\$ 3,000	0%
Trees	10-70-420	\$ 7,909	\$ 6,182	\$ 9,000	\$ 9,000	0%
Morgan Farm	10-70-695	\$ 9,974	\$ 11,148	\$ 11,000	\$ 13,000	18%
Capital Outlay Equipment	10-70-740	\$ 48,206	\$ 43,588	\$ 50,000	\$ 22,000	-56%
Total Parks Expenditures		\$ 542,797	\$ 541,499	\$ 636,500	\$ 619,000	-3%

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, landfill fees, sprinkler clocks, 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 lease payments for a backhoe and truck.

Community Development and Recreation

Mission Statement

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

2024-2025 Accomplishments and Duties

*Utilized Event Temps and Fitness Instructors for improved peak demand staffing for events and program launches.

*Successfully recruited 2 new Parks and Rec Advisory Committee members and expanded the Friends of Parks and Recreation group.

*Expanded the overall participation for our Nibley Fit Group Fitness classes.

*Continued to increase overall Fun Run participation.

*Continued to significantly increase overall participation in youth sports.

*Curtis completed his NAYS National Youth Sports Administrator certification.

*Ali was accepted to and is attending the 25-26 URPA Leadership Academy.

*Chad serves as the URPA Rural and Small Towns Representative, and helped organize and present with Ali at the Rural and Small Towns workshop to other professionals representing small communities.

*Launched an Indoor Recreation Feasibility Study that has included multiple communities exploring indoor recreation options.

*Led a successful Southern Cache Valley campaign to achieve more than 4,700 completed indoor recreation surveys through promotional collaboration with other communities and a project website created and maintained by Chad.

The participation in the survey was significantly more than average.

2025-2026 Department Goals

*Offer a successful clinic that results in the creation of a Street Hockey/Floor Hockey program for youth.

*Increase teenage participation in youth programs.

*Offer at least one adult program.

*Continue facilitation of the Indoor Recreation Feasibility Study including collaboration with the Cache County Feasibility Study.

*Continue to increase overall participation in programs and events by exploring alternative offerings and optimization of current offerings.

*Explore the best solutions for accomodating youth programs through the development of both indoor and outdoor recreation spaces.

Department Performance Measures

Measures	24-25 Goal	24-25 Actual	FY 25-26 Target	FY 26-27 Target
Increase Youth Programs	14%	In Progress	15%	15%
Increase Teen Participation	10% increase	In Progress	10% Increase	10% Increase
Offer an Adult Program	1	In Progress	2	3
Completed Indoor Rec Feasibility Study	1	In Progress	0	Not applicable
Increase overall program participation	10% increase	In Progress	10% Increase	10% Increase
Nibley Fit Increase average monthly participation	10% increase	In Progress	10% Increase	10% Increase

Department 4-Year Plan

FY 25-26	FY 26-27	FY 27-28	FY 27-28
Successful Bond Election for Indoor Rec Building	Finish Phase 1 Indoor Rec Facility	Final Concepts Phase 2 Indoor Rec and Funding	Begin Construction of Indoor Recreation Building
Feasibility study expanding Outdoor Athletic Fields	Begin final concepts for Athletic Field Plan	Start construction for additional multi-use Athletic Field Phase 1	Infrastructure in place for Athletic Field

Community Development and Recreation

Expenses	Account Number	Actual FY 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Salaries & Wages	10-75-110	\$ 142,866	\$ 165,899	\$ 197,000	\$ 192,000	-3%
Seasonal Salaries & Wages	10-75-115	\$ 61,690	\$ 33,351	\$ 50,000	\$ 53,500	7%
Employee Benefits	10-75-130	\$ 90,175	\$ 93,507	\$ 102,000	\$ 104,000	2%
Education, Travel & Training	10-75-230	\$ 7,599	\$ 12,518	\$ 11,000	\$ 14,000	27%
Uniforms	10-75-247	\$ 449	\$ 88	\$ 500	\$ 500	0%
Memberships & Dues	10-75-300	\$ 410	\$ 250	\$ 1,000	\$ 1,000	0%
Department Expenditures	10-75-400	\$ 4,478	\$ 4,112	\$ 5,000	\$ 5,000	0%
Sponsorships	10-75-415	\$ -	\$ -	\$ 500	\$ 500	0%
Library	10-75-420	\$ 37,136	\$ 40,680	\$ 42,000	\$ 63,000	50%
Rec Rental Equipment	10-75-500	\$ -	\$ -	\$ 300	\$ 300	0%
Youth & Adult Programs	10-75-515	\$ 65,929	\$ 58,947	\$ 57,400	\$ 59,700	4%
Hyrum Senior Center	10-75-650	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,500	50%
Wildlife	10-75-652	\$ 276	\$ 135	\$ 500	\$ 500	0%
Special Events	10-75-657	\$ 8,080	\$ 8,687	\$ 9,000	\$ 9,500	6%
Heritage Days	10-75-660	\$ 24,719	\$ 5,023	\$ 25,000	\$ 26,000	4%
Children's Theater	10-75-661	\$ 9,247	\$ 2,190	\$ 9,000	\$ 9,500	6%
Youth Council	10-75-662	\$ 4,900	\$ 5,080	\$ 5,500	\$ 6,000	9%
Nibley Royalty & Float	10-75-664	\$ 3,396	\$ 1,729	\$ 4,000	\$ 4,000	0%
Nibley Fit Program	10-75-669	\$ 1,887	\$ 668	\$ 2,500	\$ 2,500	0%
Other Fitness Programs	10-75-670	\$ 5,567	\$ 3,568	\$ 3,700	\$ 4,000	8%
Parks and Rec Committee	10-75-671	\$ 2,196	\$ 1,269	\$ 2,000	\$ 2,000	0%
Capital Outlay Equipment	10-75-740	\$ -	\$ -	\$ -	\$ 10,500	
Total Community Dev. Expenditures		\$ 471,998	\$ 438,700	\$ 528,900	\$ 569,500	8%

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 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. Funds are increasing in this budget so that the City can provide additional training for employees.

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. See account [10-37-665](#).

10-75-420 – Library - Funds allocated for fees that Hyrum City assesses to Nibley City for providing all Nibley residents access to the Hyrum Library. This fee is increasing this fiscal year as a result of a recently negotiated Library Agreement approved by City Council.

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. See account [10-37-450](#).

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. See account [10-37-442](#).

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. We are increasing our donation to the center this fiscal year.

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 and holiday decorating contests. See account [10-37-446](#).

10-75-660 Heritage Days - Funds allocated for the City's contribution to the annual Heritage Days Festival. See account [10-37-660](#).

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. See account [10-37-661](#).

10-75-664 Nibley Royalty and Float - Funds allocated for Nibley Royalty activities, including the pageant and scholarships. See account [10-37-662](#).

10-75-669 Nibley Fit Program - Funds allocated for fitness class equipment, volunteer fitness instructors, and recertification for fitness instructors. See account [10-37-444](#).

10-75-670 Other 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. See account [10-37-445](#).

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.

10-75-740 Capital Outlay Equipment - Funds budgeted for the lease payment on the recreational vehicle.





OTHER FUNDS

1. CLASS "C" STREET FUNDS
2. MUNICIPAL BUILDING AUTHORITY
3. COMMUNITY REINVESTMENT AGENCY
4. EMERGENCY MEDICAL SERVICES

Class "C" Streets

Mission Statement

The Nibley City Class 'C' Roads Department is dedicated to maintaining, improving, and preserving our local transportation network to ensure safe, efficient, and reliable travel for all. We commit to responsible stewardship of public funds, proactive maintenance, and community-focused service to support the growth and well-being of Nibley's residents and visitors.

2024-2025 Department Accomplishments/Duties

* The Nibley City Street Department applied 969,892 square feet of preservation materials to our City's streets.

* Crack Sealed all roads prior to preservation.

* Painted all City streets that require paint.

2025-2026 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	23-24 Goal	23-24 Actual	25-26 Goal	26-27 Goal
Asphalt Preservation	830,000 square feet AP4 treatment and slurry		AP4 250 West	
Chip Seal	72,000 square feet Roundabout 1200 W 3200 S		2600 South East side of Main Street	Sections of 3200 South and 2600 South
Painting 3200 South	Painting from Hwy 165 to 1600 W		Painting from Hwy 165 to 1600 W	Painting from Hwy 165 to 1600 W
Mastic Seal	800 W 3200 S to 2200 S			
Mastic Seal	2450 S 1100-1200 W	100% completed		

Department 5-Year Plan

FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
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	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	Repair or replace any concrete curbing walk or radius
Paint Streets yearly				

Class "C" Streets Fund

Class "C" road system is a funding program that was established by Utah legislature in 1937 to provide 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	Actual	Budget	Final Budget	Budget % Change
		FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	
Mass Transit Taxes	11-30-135	\$ 131,753	\$ 112,672	\$ 125,000	\$ 125,000	0%
Interest Earnings	11-30-400	\$ 37,743	\$ 42,110	\$ 30,000	\$ 56,000	87%
Class "C" Street Allotment	11-30-500	\$ 688,917	\$ 521,823	\$ 350,000	\$ 370,000	6%
New Development Asphalt	11-30-600	\$ 2,399	\$ 56,810	\$ 10,000	\$ 10,000	0%
Appropriation Of Fund Balance	11-30-611	\$ -	\$ -	\$ -	\$ -	
Total Revenues		\$ 860,812	\$ 733,415	\$ 515,000	\$ 561,000	9%
Expenses	Account Number	Actual	Actual	Budget	Final Budget	Budget % Change
		FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	
Class "C" Street Projects	11-40-650	\$ 306,345	\$ 271,798	\$ 330,000	\$ 100,000	-70%
Reserves	11-40-699	\$ -	\$ -	\$ 155,000	\$ 421,000	172%
Mass Transit Road Projects	11-40-700	\$ -	\$ -	\$ -	\$ -	
Pavement Assessment and PI	11-40-710	\$ 7,000	\$ 5,000	\$ 5,000	\$ 5,000	0%
Pavement Markings	11-40-711	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	0%
New Development Asphalt	11-40-712	\$ -	\$ -	\$ -	\$ 10,000	
Total Capital Expenditures		\$ 333,345	\$ 301,798	\$ 515,000	\$ 561,000	9%
Surplus/(Deficit)		\$ 527,467	\$ 431,617	\$ -	\$ -	
Beginning Cash Balance (Est.)						\$ 1,604,186
Reserve/(Appropriated Funds)						\$ 421,000
Ending Cash Balance (Est.)						\$ 2,025,186

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 developments.

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 perform asphalt treatments that meet their specifications for quality and durability.

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 maintenance on City roads according to road condition and treatment costs.

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

11-30-712 New Development Asphalt - Funds allocated to pay for first surface treatment in new developments.

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 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Interest Subsidy	20-30-400	\$ -	\$ -	\$ 4,000	\$ 4,000	0%
Lease (Nibley GF Contribution)	20-30-500	\$ 50,000	\$ -	\$ -	\$ -	
Lease (Cap Projects Fund Cont)	20-30-501	\$ 474,000	\$ 22,000	\$ 24,000	\$ -	-100%
Interest Earned	20-30-610	\$ 16,557	\$ 19,517	\$ -	\$ -	
Appropriation Of Fund Balance	20-30-611	\$ -	\$ -	\$ 492,618	\$ 492,460	0%
Total Revenues		\$ 540,557	\$ 41,517	\$ 520,618	\$ 496,460	-5%

Expenses	Account Number	Actual FY 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Reserves	20-40-699	\$ -	\$ -	\$ -	\$ -	
Debt Service	20-40-810	\$ 23,000	\$ 24,000	\$ 506,000	\$ 482,000	-5%
Debt Service - Interest	20-40-820	\$ 21,160	\$ 20,240	\$ 14,618	\$ 14,460	-1%
Total Capital Expenditures		\$ 44,160	\$ 44,240	\$ 520,618	\$ 496,460	-5%
Surplus/(Deficit)		\$ 496,397	\$ (2,723)	\$ -	\$ -	
Beginning Cash Balance (est.)						\$ 523,688
Reserves/(Fund Balance App.)						\$ (492,460)
Ending Cash Balance (est.)						\$ 31,228

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	
10/1/2025	\$ 25,000	\$ 23,960	\$ 48,960	\$ 574,000	\$ 496,460
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 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
CRA Received Funds	21-31-400	\$ -	\$ -	\$ -	\$ -	
Transfer from General Fund	21-31-500	\$ 10,000	\$ -	\$ -	\$ 10,000	
Interest Earned	21-31-610	\$ -	\$ -	\$ -	\$ -	
Appropriation of Funds	21-31-611	\$ -	\$ -	\$ 4,500	\$ -	
Total Revenues		\$ 10,000	\$ -	\$ 4,500	\$ 10,000	122%

Expenses	Account Number	Actual FY 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Professional Services	21-41-310	\$ 5,500	\$ 4,000	\$ 4,500	\$ 4,500	0%
CRA Redisbursement	21-41-500	\$ -	\$ -	\$ -	\$ -	
CRA Affordable Housing	21-41-501	\$ -	\$ -	\$ -	\$ -	
CRA Reserves	21-41-699	\$ -	\$ -	\$ -	\$ 5,500	
CRA Transfer to General Fund	21-41-742	\$ -	\$ -	\$ -	\$ -	
Total Expenditures		\$ 5,500	\$ 4,000	\$ 4,500	\$ 10,000	122%
Surplus/(Deficit)		\$ 4,500	\$ (4,000)	\$ -	\$ -	
Beginning Cash Balance (est.)						\$ 500
Reserves/(Fund Balance App.)						\$ 5,500
Ending Cash Balance (est.)						\$ 6,000

Revenue Accounts:

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

22-31-500 Transfer from General Fund - Planned transfer of funds from the General Fund.

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 disbursed to Developers for public infrastructure projects constructed within the CRA boundary. No funds are budgeted for this year.

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. No funds are budgeted for this year.

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. No funds are budgeted for this year.

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 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Nibley EMS Fee Collection	24-36-603	\$ 146,219	\$ 140,947	\$ 144,000	\$ 150,000	4%
Interest Earned	24-36-610	\$ 3,175	\$ 2,024	\$ 2,000	\$ -	-100%
Miscellaneous	24-36-690	\$ -	\$ -	\$ -	\$ -	
Appropriated Fund Balance	24-36-999	\$ -	\$ -	\$ 18,000	\$ 28,000	56%
Total Revenues		\$ 149,394	\$ 142,970	\$ 164,000	\$ 178,000	9%

Expenses	Account Number	Actual FY 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Cache County Ambulance	24-40-310	\$ 116,588	\$ 135,478	\$ 140,000	\$ 152,000	9%
Cache County First Responders	24-40-311	\$ 22,800	\$ 22,800	\$ 24,000	\$ 26,000	8%
Reserves	24-40-699	\$ -	\$ -	\$ -	\$ -	
Transfer to General Fund	24-40-742	\$ -	\$ -	\$ -	\$ -	
Total Expenditures		\$ 139,388	\$ 158,278	\$ 164,000	\$ 178,000	9%
Surplus/Deficit		\$ 10,006	\$ (15,308)	\$ -	\$ -	-

Beginning Cash Balance (Est.)	\$ 54,569
Reserves (Fund Balance App.)	\$ (28,000)
Ending Cash Balance (Est.)	\$ 26,569

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 2025 rate is \$16.88 per resident, per year based off most recent census data of around 9,000 residents, with a 3% increase per year thereafter.

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

24-40-699 Reserves - Funds not allocated to remain in the EMS fund. No funds are budgeted for this year.

24-40-742 Transfer to General Fund - Funds transferred to the General Fund. No funds budgeted for this year.



CAPITAL PROJECTS

CAPITAL PROJECTS INVOLVE BUILDING NEW FACILITIES, UPGRADING EXISTING ONES, OR ACQUIRING MAJOR ASSETS.

THE CITY COUNCIL SETS PROJECT PRIORITIES BASED ON INPUT FROM RESIDENTS AND THE COMMUNITY, ALONG WITH GUIDANCE FROM THE CITY'S GENERAL PLAN.

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

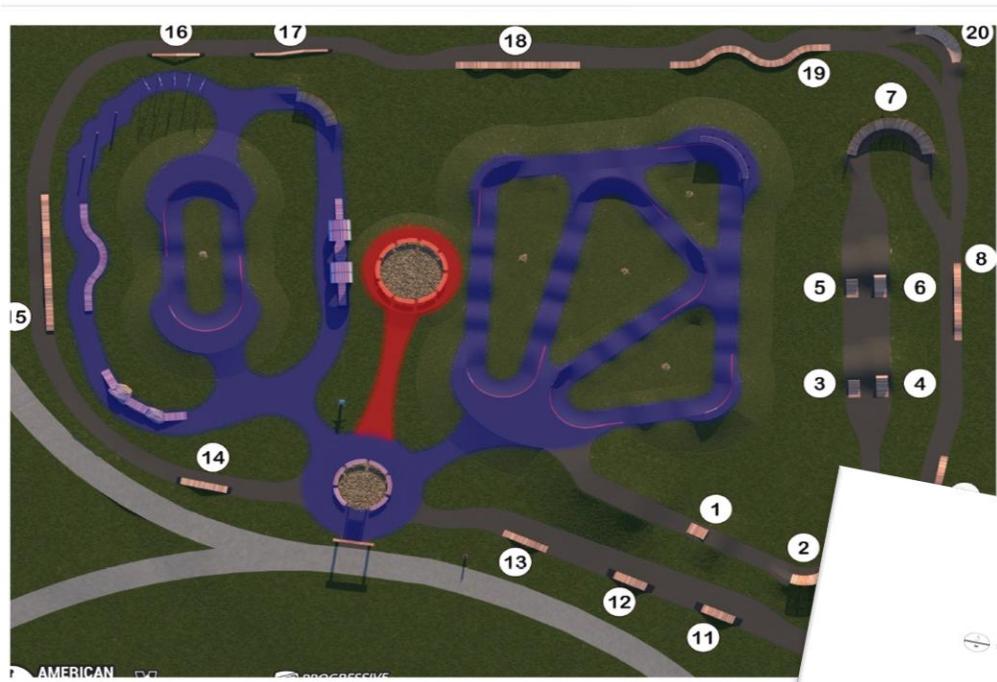
Project Name	Time Frame	Description	Benefits
Major Street Projects: Includes 1350 W Half Road, 1000 W Half Road, and 1200 West	2025-2026	Constructing partial roadways on 1350 W and 1000 W, as well as widening 1200 West	Improving transportation throughout our City and County
Capital Equipment	2025-2026	Toro Mower for Parks Department	Purchase a Toro Mower for the use of the Parks Department to keep our Parks looking good.
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	2025-2026	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 requirement.
Public Art	2025-2026	Funds allocated for public art to be placed throughout the city	Enhanced pride within our City.
Feasibility and Planning Studies	2025-2026	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	2025-2026	Funds are allocated for engineering designs for future projects.	Traffic calming and intersection improvements at several critical intersections.
Nibley City Center Park	2025-2026	A new neighborhood park to serve the community in which it is located	Provides an outdoor space for residents to recreate near their home
Park Signage Project	2025-2026	Add signage to parks	Increased safety and instruction for residents regarding park usage
Security Upgrades	2025-2026	Funds allocated for security upgrades of city-owned property.	The Security Upgrades will protect assets and property
Transfer to MBA-Payoff City Hall	2025-2026	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.
Pedestrian Safety Improvements	2025-2026	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	2025-2026	Removal of the home located at 3196 South Main Street	Prepare for the City's Master Plan, which designates a road through the home's location
Historical Documents	2025-2026	Preservation of Historical Documents	Serve the public by preserving historical documents and items of note for future generations
Elkhorn Historical Sign	2025-2026	Install a sign that indicates the historical significance of the Elkhorn Park area	Documenting and preserving local history for the benefit of our citizens
Grant - Waterwise Parkstrip Replacement	2025-2026	Funds allocated for replacing city-owned parkstrips with water-efficient landscaping	Significant water savings and enhanced curb appeal
Grant - RAPZ Moveable Bleachers	2025-2026	Funds to purchase bleachers for additional seating for events	Increased seating so that we can serve a greater number of event attendees
Grant - RAPZ Bike Park Phase 2B	2025-2026	Matching funds for Nibley City Center Park Phase 2B bike park construction	New park to serve a growing population within our city
Grant - Safe Streets for All	2025-2026	Funds spent to prevent roadway deaths and serious injuries	Safer routes to school, reduced congestion around schools, and improved roadway safety
Grant - UORG Anhder Park Reconstruct	2025-2026	Ballfield reconstruction with new infield and fencing	Preserve and protect city assets
West Regional Stormdrain	2025-2026	Construction of a stormdrain and detention ponds to be located in the west area of the city	Stormwater infrastructure for an area of the city that has had problems in the past.
2600 S Drainage and Sidewalk	2025-2026	Construction of a sidewalk and gutter system to handle stormwater	This will improve safety of kids leaving school, appearance, functionality, and stormwater management of 2600 S
Grant - 4400 S CMPO Match	2025-2026	Matching funds for a county grant that is intended to preserve right of way for 4400 South	This will facilitate connectivity in the area between the two major roadways in our valley
Public Works Streets Floor Repair	2025-2026	Replace damaged floor in streets shop	Correct a safety hazard

Future Capital Project Plans per General Plan

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

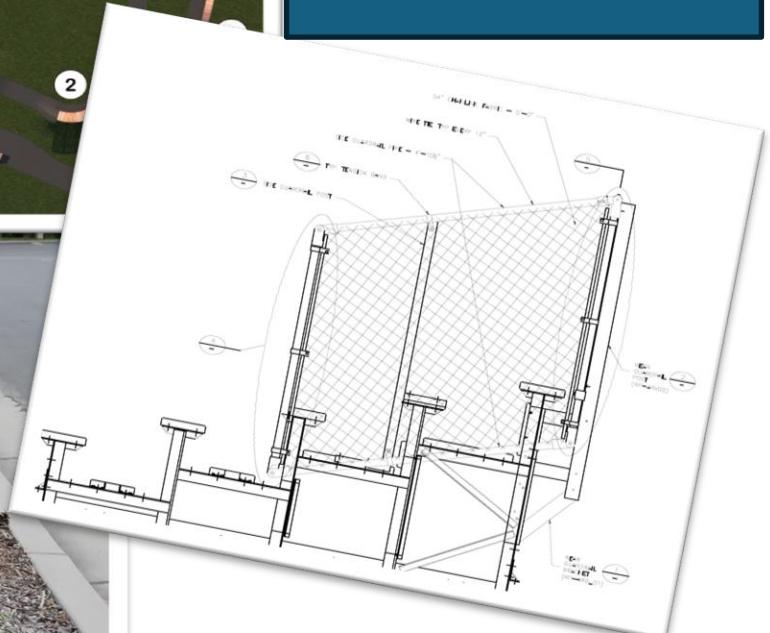
Public Works Yard	TBD	Build outbuildings and space as needed to house Public Works operations	A larger and improved facility that could eventually house all of our public works operations and equipment
Nibley Meadows Park	TBD	A new neighborhood park to serve the community in which it is located	Provides 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



Renderings of new Nibley City Center Park Bike Park.

Renderings of Bleachers for Nibley Children's Theatre and Recreation Department use.

Waterwise Parkstrip Replacement Project (This is a nearby waterwise parkstrip in Nibley).



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 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Interest Earnings	45-38-610	\$ 234,432	\$ 173,070	\$ 167,000	\$ 205,000	23%
Reimb. for Firefly Land	45-38-612	\$ -	\$ -	\$ -	\$ -	
Sale Of Fixed Assets	45-38-690	\$ -	\$ -	\$ -	\$ -	
Transfer From General Fund	45-38-700	\$ 1,287,750	\$ -	\$ 207,100	\$ 172,500	-17%
Sale Of Surplus Land	45-38-710	\$ -	\$ -	\$ -	\$ -	
Grant - RAPZ - Firefly Developm	45-38-720	\$ -	\$ 78,746	\$ 78,000	\$ -	-100%
Grant - RAPZ Population Allocati	45-38-721	\$ 22,083	\$ 22,984	\$ 23,000	\$ 24,000	4%
Grant - COG 1200 Phase 3 & 4	45-38-725	\$ 495,010	\$ 3,101,314	\$ 3,000,000	\$ -	-100%
Grant - COG 1200 West Phase 5	45-38-726	\$ -	\$ 36,352	\$ 1,833,000	\$ 1,990,000	9%
Grant - LWCF Nibley City Center	45-38-727	\$ -	\$ 34,216	\$ 1,265,000	\$ 1,265,000	0%
Grant - Firefly Outdoor Class UO	45-38-728	\$ 15,000	\$ -	\$ 10,000	\$ -	-100%
Grant - Morgan Farm	45-38-729	\$ -	\$ 500	\$ 40,000	\$ 40,000	0%
Grant - UORG - Bike Park P2A	45-38-730	\$ -	\$ 89,375	\$ 750,000	\$ 750,000	0%
Grant - Clean Fleet	45-38-731	\$ -	\$ -	\$ 77,500	\$ 77,500	0%
Grant - USHRAB	45-38-732	\$ -	\$ -	\$ 7,500	\$ -	-100%
Grant - Waterwise Parkstrip Rep	45-38-733	\$ -	\$ -	\$ -	\$ 15,000	
Grant - RAPZ Bleachers	45-38-734	\$ -	\$ -	\$ -	\$ 9,000	
Grant - Safe Streets for All	45-38-735	\$ -	\$ -	\$ -	\$ -	
Grant - RAPZ Bike Park P2B	45-38-736	\$ -	\$ -	\$ -	\$ 180,000	
Grant - UORG Bike Park P2B	45-38-737	\$ -	\$ -	\$ -	\$ 400,000	
Grant - Anhder Park Rebuild	45-38-738	\$ -	\$ -	\$ -	\$ -	
Miscellaneous	45-38-800	\$ 30,675	\$ 508,500	\$ -	\$ -	
Appropriated Fund Balance	45-38-910	\$ -	\$ -	\$ 788,900	\$ 1,940,000	146%
Total Revenues		\$ 2,084,950	\$ 4,045,057	\$ 8,247,000	\$ 7,068,000	-14%

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 was our final reimbursement of the construction of Firefly Park.

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.

45-38-725 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 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 \$1,284,500 was awarded in 2024.

45-38-727 Grant - Nibley City Center Park LCWF - Staff has secured a Federal Grant from the Land and Water Conservation Fund to assist in the construction of Phase 1 within Nibley City Center Park for \$1,265,000.

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

45-38-729 Grant - Morgan Farm - Funds granted for the improvement of Morgan Farm.

45-38-730 Grant - Nibley City Center Park UORG Bike Park P2A - This grant was approved for funding for the creation of a Phase 2A of a bike course pump track in the new park which will be located in Nibley City Center 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.

45-38-733 Grant - Waterwise Parkstrip Replacement - This grant is provided by Utah Water Savers as an incentive to replace our park strip with water-efficient landscaping.

45-38-734 Grant - RAPZ Bleachers - We have applied for a RAPZ grant to help our Nibley Children's Theatre meet the need for additional seating for our annual children's play.

45-38-735 Grant - Safe Streets for All - This grant provides funding to improve roadway safety by significantly reducing roadway fatalities and serious injuries.

45-38-736 Grant - RAPZ Bike Park Phase 2B - Funds provided by RAPZ for the purpose of constructing Phase 2B of the bike course at Nibley City Center Park , which includes a restroom, parking lot, security fencing and gate, connecting trails, and the outer course of the trail.

45-38-737 Grant UORG Bike Park Phase 2B - Grant funds applied for but not awarded by UORG for the purpose of constructing Phase 2B of the bike course at Nibley City Center Park , which includes the inner portion of the bike trail.

45-38-738 Grant - Anhder Park Rebuild - Grant funds applied for but not awarded for updating the softball field with new fencing, irrigation, and a refreshed infield for improved playability and safety.

45-38-800 Miscellaneous - Unanticipated income received for Capital Project purposes.

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 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Major Street Projects	45-40-731	\$ 2,123,146	\$ 1,652,958	\$ 5,310,000	\$ 2,240,000	-58%
Public Works/City Hall Building F	45-40-735	\$ 19,715	\$ -	\$ 20,000	\$ -	-100%
Master Plans	45-40-737	\$ 40,902	\$ -	\$ -	\$ -	
Morgan Farm	45-40-738	\$ 294	\$ -	\$ 40,000	\$ -	-100%
Capital Equipment	45-40-742	\$ 32,426	\$ 416,729	\$ 561,000	\$ 108,000	-81%
River Repair	45-40-745	\$ -	\$ -	\$ 5,000	\$ 5,000	0%
Active Transportation	45-40-746	\$ 6,968	\$ 183,224	\$ 256,000	\$ 100,000	-61%
ROW Acquisitions	45-40-747	\$ -	\$ -	\$ 10,000	\$ 10,000	0%
Capital Projects Miscellaneous	45-40-748	\$ -	\$ -	\$ -	\$ -	
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	\$ -	\$ 34,425	\$ 90,000	\$ 40,000	-56%
Property Acquisitions	45-40-760	\$ -	\$ -	\$ -	\$ -	
Engineering Design	45-40-761	\$ 32,610	\$ 9,241	\$ 50,000		-100%
Grant - Nibley City Center Park	45-40-762	\$ 47,255	\$ 229,347	\$ 1,561,000	\$ 2,800,000	79%
Street Light Conversion to LED	45-40-763	\$ 93,670	\$ -	\$ -	\$ -	
Park Signage Project	45-40-764	\$ 7,231	\$ 10,080	\$ 12,000	\$ 12,000	0%
Mount Vista HOA Park	45-40-766	\$ 56,719	\$ -	\$ -	\$ -	
City Hall Soccer Field	45-40-767	\$ 89,279	\$ -	\$ -	\$ -	
Security Upgrades	45-40-768	\$ 20,087	\$ 14,647	\$ 10,000		-100%
Transfer to MBA - Pay off City H	45-40-769	\$ 474,000	\$ 22,000	\$ 24,000	\$ -	-100%
Backfill Material Storage Bins	45-40-770	\$ -	\$ 10,709	\$ 15,000	\$ -	-100%
Compensation Study	45-40-771	\$ -	\$ 9,319	\$ 14,000	\$ -	-100%
Parks Division Shop Roof	45-40-772	\$ -	\$ 18,933	\$ 25,000	\$ -	-100%
Pedestrian Safety Improvement:	45-40-773	\$ -	\$ 3,940	\$ 100,000	\$ 100,000	0%
House Removal	45-40-774	\$ -	\$ 4,657	\$ 25,000	\$ 25,000	0%
Phone System Switch Over	45-40-775	\$ -	\$ 350	\$ 3,000	\$ -	-100%
Grant - USHRAB Historical Docu	45-40-776	\$ -	\$ -	\$ 15,000	\$ -	-100%
CH and PW Generator Backup	45-40-777	\$ -	\$ 62,511	\$ 60,000	\$ -	-100%
Elkhorn Historical Sign	45-40-778	\$ -	\$ -	\$ 1,000	\$ 1,000	0%
City Hall Tree Removal	45-40-779	\$ -	\$ 14,000	\$ 15,000	\$ -	-100%
Grant - Waterwise Parkstrip Rep	45-40-780	\$ -	\$ -	\$ -	\$ 15,000	
Grant - RAPZ Bleachers	45-40-781	\$ -	\$ -	\$ -	\$ 25,000	
Grant - RAPZ Bike Park Phase 2	45-40-782	\$ -	\$ -	\$ -	\$ 800,000	
Grant - Safe Streets for All	45-40-783	\$ -	\$ -	\$ -	\$ 150,000	
Grant - UORG Anhder Park Reco	45-40-784	\$ -	\$ -	\$ -	\$ -	
West Regional Stormdrain	45-40-785	\$ -	\$ -	\$ -	\$ 290,000	
2600 South Drainage & Sidewalk	45-40-786	\$ -	\$ -	\$ -	\$ 250,000	
Grant - 4400 South CMPO Matcl	45-40-787	\$ -	\$ -	\$ -	\$ 37,000	
Public Works Streets Floor Repa	45-40-788	\$ -	\$ -	\$ -	\$ 35,000	
Reserves	45-40-999	\$ -	\$ -	\$ -	\$ -	
Total Capital Expenditures		\$ 3,044,300	\$ 2,697,070	\$ 8,247,000	\$ 7,068,000	-14%
Surplus/(Deficit)		\$ (959,350)	\$ 1,347,987	\$ -	\$ -	
Beginning Cash Balance (est.)					\$ 7,333,000	
Reserves/(Fund Balance App.)					\$ (1,940,000)	
Ending Cash Balance (est.)					\$ 5,393,000	

45-40-731 Major Street Projects - 1200 West through Nibley has been a primary focus. Phase 1-4 have previously been constructed. The City has secured funding from the Cache County Council of Governments (COG) for additional funds to complete Phase 5. The COG grant covers 93% of the construction cost.

45-40-735 Public Works/City Hall Building Projects - No funds are budgeted this year for repair and maintenance for the Public Works Building and City Hall.

45-40-737 Master Plans - No funds are budgeted in this account this year to update City Master Plans.

45-40-738 Morgan Farm: No funds are allocated this year for updating the community garden or other projects around the farm.

45-40-742 Capital Equipment - Funds allocated for the purchase of a new Toro Mower and an additional side by side utility vehicle for our Parks Department.

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.

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 include 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 Grant - Nibley City Center Park - Funds to begin construction on Nibley City Center Park.

45-40-763 Street Light Conversion to LED - No funds are budgeted this year to convert streetlights to LED lights.

45-40-764 Park Signage Project - Funds budgeted this year to improve the signage in parks.

45-40-766 Mount Vista HOA Park - No funds are allocated this year for continued development of Mount Vista Park.

45-40-767 City Hall Soccer Field - No funds are allocated for soccer field improvements this year.

45-40-768 City Hall Security Upgrades - Funds allocated for security upgrades of city-owned property.

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 - No funds are allocated this year for purchasing bins.

45-40-771 Compensation Study - No funds are allocated this year for compensation review.

45-40-772 Parks Division Shop Roof - No funds are allocated this year for roof replacement.

45-40-773 Pedestrian Safety Improvements - Funds allocated for 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 3196 South Main Street, if needed.

45-40-775 Phone System Switchover - No funds are allocated this year for switching phone systems.

45-40-776 Historical Documents - No funds are allocated this year for the expense of preserving important significant historical documents.

45-40-777 City Hall and Public Works Generator Backup - No funds are allocated for the purchase of generators for emergency power this year.

45-40-778 Elkhorn Historical Sign - Funds budgeted for the purpose of installing 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 - No funds are allocated this year for the removal of old trees .

45-40-780 Grant - Waterwise Parkstrip Replacement - Funds allocated for replacing city-owned properties' parkstrips with water-efficient landscaping.

45-40-781 - Grant - RAPZ Moveable Bleachers - Match portion of funds to be spent for purchasing bleachers for additional seating for Nibley Children's Theatre and other recreational events.

45-40-782 Grant - RAPZ Bike Park Phase 2B - Allocated funds for match portion of the construction of the Nibley City Center Park Phase 2B Bike Park, which includes an outer bike trail, restroom, parking lot, connective trails, and security gate and fencing.

45-40-783 Grant - Safe Streets for All - Funds spent for planning, infrastructure, behavioral, and operational initiatives to prevent roadway deaths and serious injuries.

45-40-784 Grant - UORG Anhder Park Reconstruct - Ballfield reconstruction with a new infield and fencing.

45-40-785 West Regional Stormdrain - Funds budgeted for a stormdrain to increase drainage in the area west of 1200 West and North of 3200 South

45-40-786 2600 S Drainage and Sidewalk - Funds budgeted for the construction of a sidewalk and gutter system to handle water drainage.

45-40-787 Grant - 4400 S CMPO Match - Match portion of a grant for property acquisition and right-of-way preservation.

45-40-788 Public Works Streets Floor Repair - Funds for floor repair and finish with the city's streets facility.

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	Cost							
1200 West Completion	2023	\$ 5,110,000	\$ 511,000	\$ 552,698	\$ 552,698	\$ 552,698	\$ 552,698	\$ 552,698	\$ 552,698	\$ 552,698	\$ 552,698	\$ 552,698
1350 W Half Road	2023	\$ 287,000	\$ 287,000	\$ 310,419	\$ 310,419	\$ 310,419	\$ 310,419	\$ 310,419	\$ 310,419	\$ 310,419	\$ 310,419	\$ 310,419
Hollow Road Striping	2023	\$ 21,000	\$ 12,600	\$ 13,628	\$ 13,628	\$ 13,628	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sierra Dr Extension	2027	\$ 350,000	\$ 35,000	\$ 44,286	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,286	\$ -	\$ -
450 W Half Road	2028	\$ 251,000	\$ 251,000	\$ 330,299	\$ 330,299	\$ 330,299	\$ 330,299	\$ 330,299	\$ 330,299	\$ 330,299	\$ 330,299	\$ 330,299
Firefly Park to 800 W Sidewalk	2029	\$ 190,000	\$ 95,000	\$ 130,014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,014
General Fund												
Parks	Year	General Fund		Construction		2023	2024	2025	2026	2027	2028	2029
		Cost	Cost	Year Cost	Cost							
Eikhorn Park	2023	\$ 150,000	\$ 150,000	\$ 162,240	\$ 162,240	\$ 162,240	\$ 162,240	\$ 162,240	\$ 162,240	\$ 162,240	\$ 162,240	\$ 162,240
Firefly Park (not 1000-W)	2024	\$ 343,006	\$ 343,006	\$ 385,835	\$ 385,835	\$ 385,835	\$ 385,835	\$ 385,835	\$ 385,835	\$ 385,835	\$ 385,835	\$ 385,835
Nibley Meadows Park	2024	\$ 614,250	\$ 614,250	\$ 690,948	\$ -	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -
Nibley City Center Park	2025	\$ 1,680,750	\$ 1,680,750	\$ 1,966,240	\$ -	\$ -	\$ 1,966,240	\$ -	\$ -	\$ -	\$ -	\$ -
1000 W Half Road	2026	\$ 2,026	\$ 306,000	\$ 306,000	\$ 372,296	\$ 372,296	\$ 372,296	\$ 372,296	\$ 372,296	\$ 372,296	\$ 372,296	\$ 372,296
Anhder Park Parking Lot	2027	\$ 256,000	\$ 256,000	\$ 323,922	\$ 323,922	\$ 323,922	\$ 323,922	\$ 323,922	\$ 323,922	\$ 323,922	\$ 323,922	\$ 323,922
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund												
Public Works	Year	General Fund		Construction		2023	2024	2025	2026	2027	2028	2029
		Cost	Cost	Year Cost	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund												
Trails	Year	General Fund		Construction		2023	2024	2025	2026	2027	2028	2029
		Cost	Cost	Year Cost	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

*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.gov/master-plans/>.



WATER DEPARTMENT

THE WATER DEPARTMENT OPERATES AS AN ENTERPRISE FUND, MEANING IT IS SELF-SUSTAINING AND FINANCES ITS EXPENSES THROUGH USER FEES PAID BY NIBLEY RESIDENTS.

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 2024-2025

- *Continued working on meter maintenance to ensure accurate reading for billing purposes.
- *Continued updated and working on GIS mapping of the water systems when discrepancies were found.
- *Went through our yearly maintenance program for PRV's control valves to ensure they were operating properly.
 - *Worked on our valve maintenance program on a schedule to meet our goal for the year.
- *Installed a new PLC/CTU unit in the water and wastewater shop to improve SCADA reliability and efficiency.
 - *Installed a point-to-point system to improve our SCADA reliability and efficiency.
- *Worked on our fire hydrant flushing and maintenance program to stay on schedule to meet yearly goals
- *Built material bins for rock, sand, road base, and 3 inch minus borrow to have in case of emergencies and daily needs.
 - *Repaired two emergency water main breaks.
 - *Repaired/replaced four water service lines.
 - *Blue stakes all water lines as needed.
 - *Replaced 172 faulty water meters
- *Ran new cat-six wires from the water and wastewater shop to the radio tower.

2025-2026 Department Goals/Projects

Replace PLC and upgrade 4000 well.

Replace two PRV's.

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	24-25 Target	24-25 Actual	FY 25-26 Target	FY 26-27 Target
Water Valve Maintenance	50%	50%	50%	50%
Fire hydrant flushing and maintenance	25%	25%	25%	25%

Department 4-Year Plan

FY 25-26	FY 26-27	FY 27-28	FY 28-29
Upgrade 4000 S Well (new PLC)	Develop a plan addressing Yeates Spring	Replace GapVax	
	Drill a new well		
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 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Miscellaneous Revenue						
Interest Earned	51-36-610	\$ -	\$ 51,731	\$ 33,000	\$ 117,000	255%
Reimbursement for Damag	51-36-686	\$ -	\$ -	\$ -	\$ -	
Sale Of Fixed Assets	51-36-690	\$ -	\$ -	\$ -	\$ -	
Water Share Rents	51-36-692	\$ 55	\$ 1,410	\$ 500	\$ 500	0%
Development Fee In Lieu	51-36-693	\$ 78,950	\$ 478	\$ -	\$ -	
New Development Modelir	51-36-694	\$ 4,715	\$ 6,475	\$ 2,500	\$ 2,500	0%
Grant - BOR	51-36-695	\$ -	\$ -	\$ -	\$ 400,000	
Grant - DWRE	51-36-696	\$ -	\$ -	\$ -	\$ 760,000	
Loan - Utah Division of Drir	51-36-697	\$ -	\$ -	\$ -	\$ 3,000,000	
Miscellaneous Water Revel	51-36-800	\$ 4,246	\$ 8,335	\$ -	\$ -	
Total Miscellaneous Revenues		\$ 87,966	\$ 68,428	\$ 36,000	\$ 4,280,000	11789%
Utility Revenue						
Appropriated Fund Balance	51-37-601	\$ -	\$ -	\$ 300,000	\$ -	-100%
Interest Earned	51-37-610	\$ 65,419	\$ -	\$ 3,000	\$ 3,000	0%
Water Service Fees	51-37-710	\$ 860,222	\$ 901,317	\$ 850,000	\$ 875,000	3%
Water Connection Fees	51-37-750	\$ 73,750	\$ 78,230	\$ 48,000	\$ 68,000	42%
Penalties	51-37-780	\$ 29,317	\$ 32,213	\$ 25,000	\$ 25,000	0%
Total Utility Revenue		\$ 1,028,708	\$ 1,011,760	\$ 1,226,000	\$ 971,000	-21%
Total Water Department Revenues		\$ 1,116,674	\$ 1,080,188	\$ 1,262,000	\$ 5,251,000	316%
Surplus/Deficit		\$ 106,102	\$ 110,990	\$ -	\$ -	
Beginning Cash Balance (est.)						\$ 1,334,900
Reserves/(Fund Balance App.)						\$ 2,703,000
Ending Cash Balance (est.)						\$ 4,037,900

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.

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

51-36-695 Grant - BOR - Grant funding from the Bureau of Reclamation, to assist with construction of a new well within our city.

51-36-696 Grant - DWRE - Grant funding from the Division of Water Resources to assist with construction of a new well within our city.

51-36-697 Loan - Utah Division of Drinking Water - Funding obtained to build a new tank and well within our city.

51-36-800 Miscellaneous Water Revenue - Miscellaneous water revenue generated that doesn't fit under any other category.

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 annually 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 120 new houses/units.

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

Water is life.



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	Actual	Budget	FY	Final Budget	Budget %
		FY 2023-24	FY 2024-25	2024-25	FY 2025-26	Change	
Salaries & Wages	51-40-110	\$ 102,070	\$ 124,744	\$ 145,000	\$ 152,000	5%	
Seasonal Salaries	51-40-115		\$ -	\$ 7,000	\$ 7,000	0%	
Employee Benefits	51-40-130	\$ 52,370	\$ 61,849	\$ 80,000	\$ 84,000	5%	
Education, Travel, & Training	51-40-230	\$ 6,994	\$ 9,418	\$ 11,000	\$ 11,000	0%	
Water Meters	51-40-249	\$ 80,445	\$ 89,411	\$ 80,000	\$ 105,000	31%	
Facilities and Maintenance	51-40-250	\$ 76,058	\$ 67,349	\$ 83,000	\$ 86,000	4%	
Utilities	51-40-270	\$ 91,174	\$ 90,404	\$ 90,000	\$ 93,000	3%	
Memberships & Dues	51-40-300	\$ 1,707	\$ 1,655	\$ 2,000	\$ 1,000	-50%	
Professional Services	51-40-310	\$ 1,005	\$ -	\$ 15,000	\$ 150,000	900%	
Legal Expense	51-40-311	\$ -	\$ 8,895	\$ 5,000	\$ 6,000	20%	
Water Share Assessments	51-40-335	\$ 30,058	\$ 44,274	\$ 32,000	\$ 45,000	41%	
Parts Inventory	51-40-336	\$ -	\$ 8,069	\$ 10,000	\$ 10,500	5%	
Leak Detection	51-40-337	\$ -	\$ 20,000	\$ 20,000	\$ 2,000	-90%	
Department Expenditures	51-40-400	\$ 2,913	\$ 3,498	\$ 3,000	\$ 3,500	17%	
Water Testing	51-40-442	\$ 6,867	\$ 3,635	\$ 7,500	\$ 7,500	0%	
Water Shares	51-40-443	\$ -	\$ -	\$ 75,000	\$ 75,000	0%	
Engineering/Planning	51-40-514	\$ 1,850	\$ 3,112	\$ 15,000	\$ 15,000	0%	
Emergency Expense	51-40-515	\$ 3,122	\$ 11,715	\$ 15,000	\$ 15,000	0%	
Capital Outlay Improvements	51-40-730	\$ 134,526	\$ 68,569	\$ 195,000	\$ 1,271,000	552%	
Capital Outlay Equipment	51-40-740	\$ 24,411	\$ 22,601	\$ 11,500	\$ 17,500	52%	
Debt Service Principal	51-40-810	\$ -	\$ -	\$ -	\$ -		
Debt Service Interest	51-40-820	\$ -	\$ -	\$ -	\$ -		
Administrative Charge to G.F.	51-40-910	\$ 395,002	\$ 330,000	\$ 360,000	\$ 391,000	9%	
Reserves	51-40-999	\$ -	\$ -	\$ -	\$ 2,703,000		
Total Water Fund Expenses		\$ 1,010,572	\$ 969,198	\$ 1,262,000	\$ 5,251,000	316%	

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.

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.

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.

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), along with water certificates and licenses through the DEQ and the Utah Division of Drinking Water.

51-40-310 Professional Services - Funds allocated for professional services for the creation of a new Water Master Plan.

51-40-311 Legal Expense - Funds allocated for services performed by the City Attorney relating to the 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, Providence Blacksmith Fork 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.

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 dues to an emergency.

51-40-730 Capital Outlay Improvements - This account includes \$1 M for a new well getting drilled, \$20,000 to clean tanks, \$230,000 for Kartchner water line upsizing, \$16,000 for PRV valve replacement, and \$5,000 for a variable frequency device for the 640 Well air conditioning.

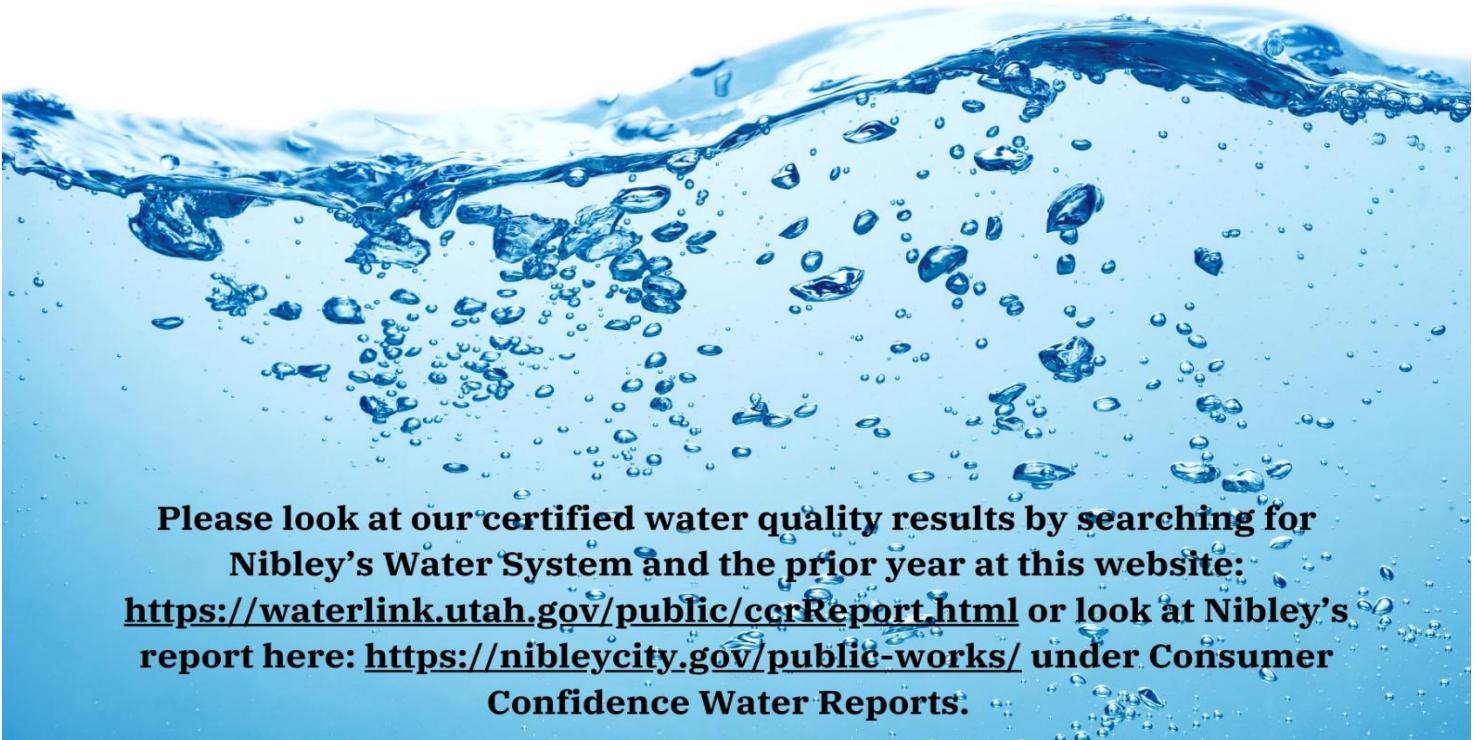
51-40-740 Capital Outlay Equipment - Funds allocated of \$11,500 for a Midi Excavator and a \$6,000 Trailer annual payment.

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 - These are 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 our 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.gov/public-works/> under Consumer Confidence Water Reports.



SEWER DEPARTMENT

THE SEWER DEPARTMENT OPERATES AS AN ENTERPRISE FUND, MEANING IT IS SELF-SUSTAINING AND FINANCES ITS EXPENSES THROUGH USER FEES PAID BY NIBLEY RESIDENTS.

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 2024-2025

*Inspected all manholes that were not buried by design in the fields.

*CCTV'ed 38,000 feet of the sewer mainline.

*Hydro cleaned 41,000 feet of the sewer mainline.

*Yearly maintenance and deep cleaning of all three lift stations.

*Finished the concrete at the Hansen Lift Station.

*Made repairs to three manholes to stop infiltration.

*Replaced three ARI air reliefs in the pressure line.

*Blue staked all sewer lines as needed.

*Installed a new PLC/CTU in the water and wastewater shop to improve SCADA reliability and efficiency.

*Replaced the wet well ventilation blower at Hansen Lift Station.

*Installed agitators at the Hansen Lift Station and the Scott Farms Lift Station.

2025-2026 Department Goals/Projects

Check, clean, and maintain three lift stations on a weekly basis.

Clean 36,687 feet of sewer pipe.

CCTV 55,000 feet of sewer pipe.

Inspect all manholes.

Department Performance Measures

Measures	24-25 Target	24-25 Actual	FY 25-26 Target	FY 26-27 Target
Percent of lift stations cleaned monthly	100%	100%	100%	100%
Number of sewer backups	0	0	0	0
Sewer system CCTV'd every four years	100%	100%	100%	100%
Inspect all manholes yearly	100%	100%	100%	100%

Department 4-Year Plan

FY 25-26	FY 26-27	FY 27-28	FY 28-29
17% of the sewer system cleaned	17% of the sewer system cleaned	17% of the sewer system cleaned	17% of the sewer system cleaned
25% of the sewer system CCTV'd	25% of the sewer system CCTV'd	25% of the sewer system CCTV'd	25% of the sewer system CCTV'd
New PLC ultrasonic system at the Hansen Lift Station		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 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Millville Maintenance	52-38-550	\$ -	\$ -	\$ 1,000	\$ 1,000	0%
Millville Sewer Service Fees	52-38-551	\$ 10,789	\$ 7,953	\$ 10,000	\$ 10,000	0%
Appropriated Fund Balance	52-38-601	\$ -	\$ -	\$ 360,500	\$ -	-100%
Interest Earned	52-38-610	\$ 107,266	\$ 81,536	\$ 55,000	\$ 69,000	25%
Sale Of Fixed Assets	52-38-690	\$ -	\$ -	\$ -	\$ -	
Sewer Modeling	52-38-694	\$ -	\$ 15,235	\$ 2,500	\$ 2,500	0%
Sewer Service Fees	52-38-710	\$ 1,535,205	\$ 1,489,785	\$ 1,500,000	\$ 1,600,000	7%
Sewer Connection Fee	52-38-750	\$ 43,850	\$ 52,800	\$ 31,000	\$ 45,000	45%
Miscellaneous Sewer Rev	52-38-800	\$ 9,845	\$ -	\$ -	\$ -	
Total Revenues		\$ 1,706,955	\$ 1,647,309	\$ 1,960,000	\$ 1,727,500	-12%
Surplus/Deficit		\$ 81,076	\$ 343,517	\$ -	\$ -	-
Beginning Cash Balance (est.)					\$ 2,334,088	
Reserves/(Fund Balance App.)					\$ 61,000	
Ending Cash Balance (est.)					\$ 2,395,088	

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. No funds are budgeted this 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 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. No funds are anticipated this year.

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	Actual	Budget	Final Budget	Budget % Change
		FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	
Salaries & Wages	52-72-110	\$ 101,645	\$ 124,743	\$ 145,000	\$ 152,000	5%
Seasonal Salaries	52-72-115	\$ -	\$ -	\$ 7,000	\$ 7,000	0%
Employee Benefits	52-72-130	\$ 52,257	\$ 61,536	\$ 80,000	\$ 84,000	5%
Education, Travel, & Training	52-72-230	\$ 7,283	\$ 8,853	\$ 15,000	\$ 5,000	-67%
Facilities and Maintenance	52-72-250	\$ 40,450	\$ 33,230	\$ 40,000	\$ 41,000	3%
Hansen Lift Station Maintenar	52-72-251	\$ 4,963	\$ 6,754	\$ 11,000	\$ 11,500	5%
Utilities	52-72-270	\$ 15,336	\$ 9,734	\$ 15,000	\$ 16,000	7%
Wastewater Treatment Logan	52-72-275	\$ 614,903	\$ 541,348	\$ 680,000	\$ 750,000	10%
Memberships & Dues	52-72-300	\$ -	\$ 1,095	\$ 3,000	\$ 1,000	-67%
Legal Expense	52-72-311	\$ -	\$ -	\$ 10,000	\$ 10,000	0%
Department Expenditures	52-72-400	\$ 1,667	\$ 2,904	\$ 3,000	\$ 3,000	0%
Engineering/Planning	52-72-514	\$ 21,400	\$ -	\$ 10,000	\$ 10,000	0%
Emergency Expense	52-72-515	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	0%
Sewer Reserve Fund	52-72-636	\$ -	\$ -	\$ 30,000	\$ 30,000	0%
Capital Outlay Improvements	52-72-730	\$ 107,722	\$ 93,971	\$ 461,000	\$ 145,000	-69%
Capital Outlay Equipment	52-72-740	\$ 263,251	\$ 79,623	\$ 80,000	\$ -	-100%
Four Point Lift Station Repair	52-72-741	\$ -	\$ -	\$ -	\$ -	
SL RAT Sewer Analysis	52-72-742	\$ -	\$ -	\$ -	\$ -	
Debt Service	52-72-810	\$ -	\$ -	\$ -	\$ -	
Administrative Charge To GF	52-72-910	\$ 395,002	\$ 330,000	\$ 360,000	\$ 391,000	9%
Reserves	52-72-999	\$ -	\$ -	\$ -	\$ 61,000	
Total Sewer Fund Expenses		\$ 1,625,879	\$ 1,303,791	\$ 1,960,000	\$ 1,727,500	-12%

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 such as 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 a Variable Frequency Device and level sensors for the Hansen Lift Station for \$50,000, \$5,000 for a shipping container for pipe storage, and \$75,000 for the potential upsizing of sewer lines in new areas of development.

52-72-740 Capital Outlay Equipment - No funds are budgeted in this account for this year.

52-72-741 Four Points Lift Station Repair - No funds are budgeted in this account for this year.

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

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. No funds are budgeted this year for reserves.





STORMWATER DEPARTMENT

THE STORMWATER DEPARTMENT OPERATES AS AN ENTERPRISE FUND, MEANING IT IS SELF-SUSTAINING AND FINANCES ITS EXPENSES THROUGH USER FEES PAID BY NIBLEY RESIDENTS.

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 2024-2025

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

We completed 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 20 feet of 30 inch safety sidewalk in Nibley City open space.

We attended 6 Utah Storm Water Advisory Committee meetings this year.

We attended the Cache Coalition meeting on a monthly basis.

Stormwater Goals 2025-2026

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

Found Land Drains in Hyrum Slough.

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.

Update GIS stormwater boxes and pipes.

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

Perform monthly inspections on construction sites.

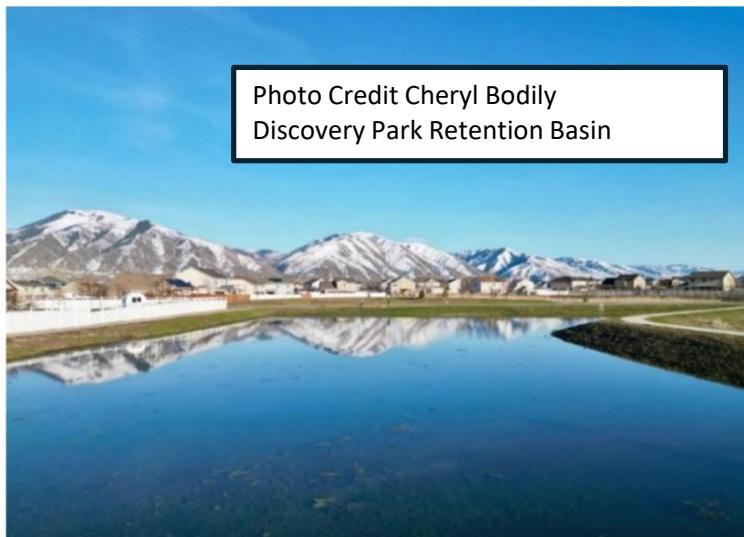
Put quarterly newsletter articles in our City Newsletter.

Update Minimum Control Measures in Stormwater Assessment Program.

Stormwater Performance Measures

Measures	24-25 Target	24-25 Actual	FY 25-26 Target	FY 26-27 Target
Clean 1/3 of our City's Stormwater basins.	33%	10%	33%	
Sweep City 3 times each year and sweep priority roads biweekly in the summer.	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 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Stormwater Inspection Fee	53-37-411	\$ 39,990	\$ 61,677	\$ 20,000	\$ 40,000	100%
Appropriated Fund Balance	53-37-601	\$ -	\$ -	\$ 110,000	\$ 5,000	-95%
Interest Earned	53-37-610	\$ 21,250	\$ 14,702	\$ 11,000	\$ 10,000	-9%
Grant - CIB Stormwater	53-37-615	\$ -	\$ 12,594	\$ -	\$ -	
Sale of Fixed Assets	53-37-695	\$ -	\$ -	\$ 73,000	\$ -	-100%
Stormwater Service Fee	53-37-710	\$ 274,483	\$ 265,167	\$ 285,000	\$ 300,000	5%
Total Revenues		\$ 335,723	\$ 354,141	\$ 499,000	\$ 355,000	-29%
Surplus/(Deficit)		\$ 69,814	\$ (72,973)	\$ -	\$ -	
Beginning Cash Balance (Est.)						\$ 356,200
Reserves/(Fund Balance App.)						\$ (5,000)
Ending Cash Balance (Est.)						\$ 351,200

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 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. No funds are budgeted this year.

53-37-695 Sale of Fixed Assets - No funds are budgeted this year; last year the sweeper truck was sold.

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 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Salaries & Wages	53-40-110	\$ 57,734	\$ 60,215	\$ 67,000	\$ 71,000	6%
Seasonal Salaries & Wages	53-40-115	\$ 29,734	\$ 17,857	\$ 32,000	\$ 33,000	3%
Employee Benefits	53-40-130	\$ 34,150	\$ 32,445	\$ 37,000	\$ 39,000	5%
Education, Travel, & Training	53-40-230	\$ 2,000	\$ 2,200	\$ 3,000	\$ 3,000	0%
Facilities and Maintenance	53-40-250	\$ 13,925	\$ 16,495	\$ 17,000	\$ 18,000	6%
Canal Maintenance	53-40-260	\$ 3,500	\$ 218	\$ 3,500	\$ 3,500	0%
Utilities	53-40-270	\$ 4,936	\$ 5,048	\$ 10,000	\$ 5,000	-50%
Memberships & Dues	53-40-300	\$ -	\$ 1,250	\$ 1,000	\$ 1,000	0%
Legal Expense	53-40-311	\$ -	\$ -	\$ 500	\$ 500	0%
Department Expenditures	53-40-400	\$ 1,766	\$ 658	\$ 3,000	\$ 3,500	17%
Engineering Expense	53-40-514	\$ 25,245	\$ 61,557	\$ 50,000	\$ 60,000	20%
Emergency Expense	53-40-515	\$ -	\$ -	\$ 5,000	\$ 5,000	0%
Capital Outlay Improvements	53-40-730	\$ -	\$ -	\$ -	\$ 6,500	
Capital Outlay Equipment	53-40-740	\$ 4,920	\$ 155,838	\$ 190,000	\$ 5,000	-97%
Administrative Charge	53-40-910	\$ 88,000	\$ 73,333	\$ 80,000	\$ 101,000	26%
Reserves	53-40-999	\$ -	\$ -	\$ -	\$ -	
Total Stormwater Fund Expenses		\$ 265,909	\$ 427,114	\$ 499,000	\$ 355,000	-29%

53-40-110 Salaries & Wages - Funds allocated for 50% of two full-time employees; one streets/stormwater superintendent, one streets/stormwater employees. The other half of their wages are paid through the Streets Department.

53-40-115 Seasonal Salaries & Wages - Funds allocated for 36% of the salaries of seasonal employees. 7% of the seasonal salary is paid from the Streets account [10-60-115](#) and 57% from the Parks account [10-70-115](#).

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, Meadow View, Mt. Vista, Foxborough, Zollinger Acres, Shadowbrook, Nibley Gardens, Nibley Farms, Discovery Park, 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 the stormwater department.

53-40-400 Department Expenditures- Funds allocated covering a variety of general department expenditures.

53-40-514 Engineering - Funds allocated for completion of a Stormwater Master Plan update, and potential regional ponds.

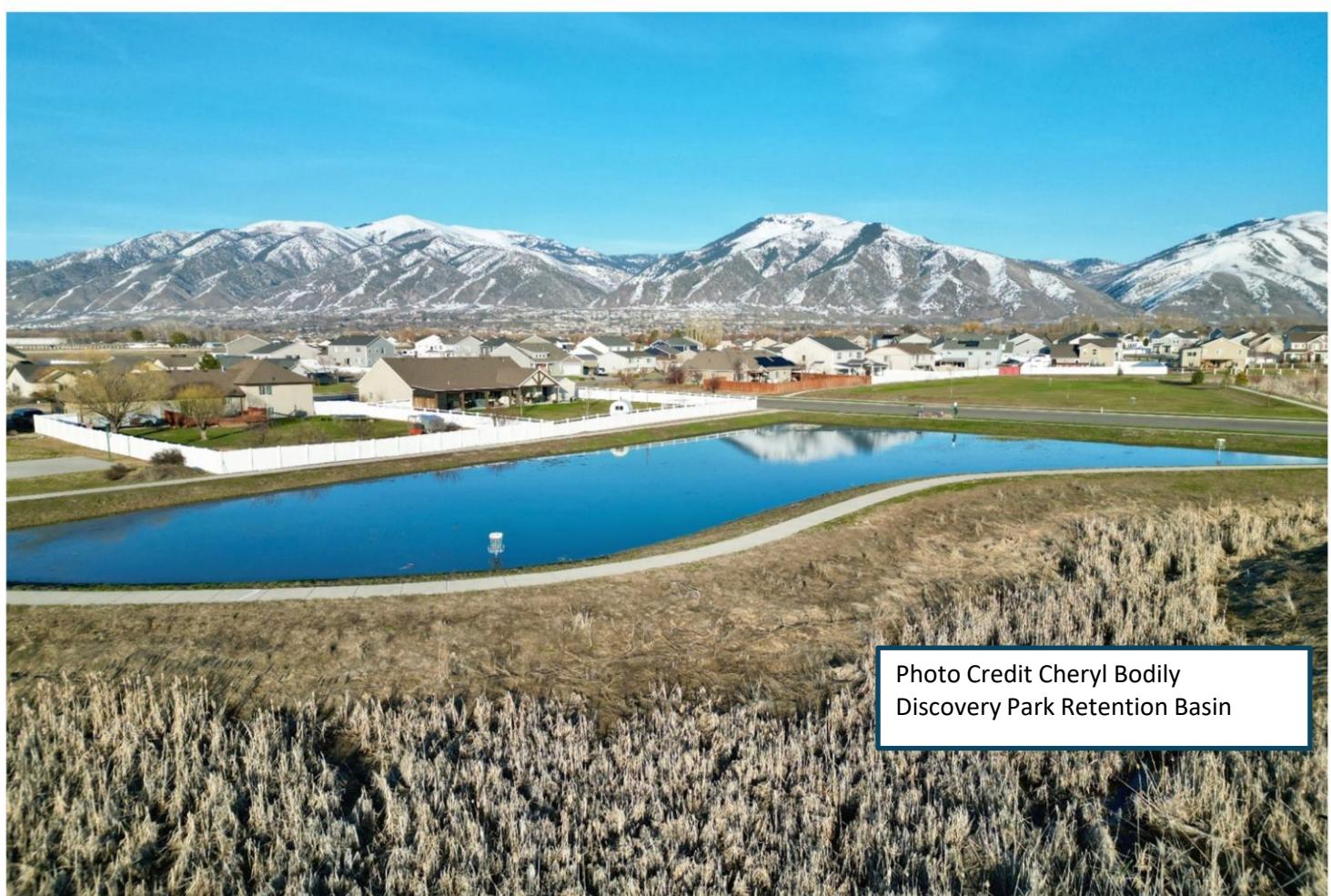
53-40-515 Emergency Expense - Funds allocated for any unforeseen costs due to an emergency.

53-40-730 Capital Outlay Improvements - Funds allocated for a box extension at Hawk Hollow to be completed this year.

53-40-740 Capital Outlay Equipment - Funds are allocated for \$5,000 for this year for incidental expenses.

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 - **No funds are budgeted this year.** These are surplus funds added to the fund balance to pay for future capital projects, as shown in the master plan.





IMPACT FEE FUNDS

IMPACT FEES ARE A DEDICATED POOL OF MONEY COLLECTED AT THE TIME OF BUILDING PERMITTING TO OFFSET THE COSTS OF INFRASTRUCTURE IMPROVEMENTS NEEDED TO ACCOMMODATE NEW DEVELOPMENT.

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 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Appropriation Of Fund Bala	55-37-601	\$ -	\$ -	\$ 193,000	\$ 984,000	410%
Interest Earned	55-37-610	\$ 48,359	\$ 48,518	\$ 21,000	\$ 14,000	-33%
Water Impact Fees	55-37-790	\$ 346,018	\$ 519,060	\$ 261,000	\$ 377,000	44%
Miscellaneous Water Rever	55-37-791	\$ -	\$ -	\$ -	\$ -	
Total Revenues		\$ 394,377	\$ 567,578	\$ 475,000	\$ 1,375,000	189%

Expenses	Account Number	Actual FY 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Capital Projects	55-40-750	\$ 49,488	\$ 38,600	\$ 300,000	\$ 1,200,000	300%
Water Master Plan	55-40-755	\$ -	\$ -	\$ -	\$ -	
Mt Vista Railroad Bore	55-40-756	\$ -	\$ -	\$ 175,000	\$ 175,000	0%
Reserves	55-40-760	\$ -	\$ -	\$ -	\$ -	
Debt Service	55-40-810	\$ -	\$ -	\$ -	\$ -	
Total Capital Expenses		\$ 49,488	\$ 38,600	\$ 475,000	\$ 1,375,000	189%
Surplus/(Deficit)		\$ 344,889	\$ 528,978	\$ -	\$ -	
Beginning Cash Balance (Est.)						\$ 1,563,114
Reserves (Fund Balance App.)						\$ (984,000)
Ending Cash Balance (Est.)						\$ 579,114

Revenue:

55-37-601 Appropriation of Fund Balance - If allocated, these are funds allocated from the ongoing fund balance to be used in the current year to fund current projects. This year the funds will be used to help fund the construction of a new well.

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 to each of the individual funds based on the percentage of the total fund balance.

55-37-790 Water Impact Fees - Revenue based on 120 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 construct a new well within Nibley City.

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. No funds are budgeted this year.

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 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Appropriated Fund Balance	56-37-601	\$ -	\$ -	\$ 1,999,000	\$ 1,121,000	-44%
Interest Earned	56-37-610	\$ 123,164	\$ 112,667	\$ 8,000	\$ 67,000	738%
Park Impact Fees	56-37-790	\$ 825,892	\$ 1,040,145	\$ 643,000	\$ 932,000	45%
Total Revenues		\$ 949,056	\$ 1,152,812	\$ 2,650,000	\$ 2,120,000	-20%

Expenses	Account Number	Actual FY 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Capital Improvement	56-40-740	\$ -	\$ -	\$ -	\$ -	
Firefly Park	56-40-751	\$ 24,277	\$ 10,953	\$ 30,000	\$ 10,000	-67%
Nibley City Center Park	56-40-752	\$ 207,027	\$ 61,014	\$ 2,600,000	\$ 1,700,000	-35%
Nibley Meadows Park	56-40-753	\$ -	\$ -	\$ 20,000	\$ 410,000	1950%
Reserves	56-40-760	\$ -	\$ -	\$ -	\$ -	
Total Capital Expenses		\$ 231,303	\$ 71,967	\$ 2,650,000	\$ 2,120,000	-20%
Surplus/(Deficit)		\$ 717,752	\$ 1,080,846	\$ -	\$ -	
Beginning Cash Balance (est.)						\$ 3,611,623
Reserves (Fund Balance App.)						\$ (1,121,000)
Ending Cash Balance (est.)						\$ 2,490,623

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 to each of the individual funds based on the percentage of the total fund balance.

56-37-790 Park Impact Fees - Revenue based on 120 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 Nibley City Center Park- Funds allocated to begin construction of Nibley City Center Park.

56-40-753 Nibley Meadows Park - Funds allocated to begin design of Nibley Meadows Park, and storm drain improvements for the 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 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Appropriated Fund Balance	57-37-601	\$ -	\$ -	\$ 135,000	\$ 63,000	-53%
Interest Earned	57-37-610	\$ 46,161	\$ 31,848	\$ 23,000	\$ 65,000	183%
Sewer Impact Fees	57-37-790	\$ 147,836	\$ 180,429	\$ 112,000	\$ 162,000	45%
Logan City Sewer Impact Fee	57-25-000	\$ 257,413	\$ 360,569	\$ 170,000	\$ 170,000	0%
Total Revenues		\$ 451,410	\$ 572,846	\$ 440,000	\$ 460,000	5%

Expenses	Account Number	Actual FY 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Debt Service Principal	57-40-810	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	0%
Southwest Regional Lift	57-40-811	\$ -	\$ -	\$ -	\$ 20,000	
Reserves	57-40-999	\$ -	\$ -	\$ -	\$ -	
Logan City Sewer Impact Fee	57-25-000	\$ 257,413	\$ 360,569	\$ 170,000	\$ 170,000	0%
Total Capital Expenditures		\$ 527,413	\$ 630,569	\$ 440,000	\$ 460,000	5%
Surplus/(Deficit)		\$ (76,003)	\$ (57,723)	\$ -	\$ -	
Beginning Cash Balance (est.)						\$ 2,334,088
Reserves (Fund Balance App.)						\$ (63,000)
Ending Cash Balance (est.)						\$ 2,271,088

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 to each of the individual funds based on the percentage of the total fund balance.

57-37-790 Sewer Impact Fees - Revenue based on 120 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 120 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 annual debt service on the Sewer Loan.

57-40-811 Southwest Regional Lift Station - Funds for developing new lift station to serve areas of new development in south and west areas of the City.

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

Sewer Department Debt Service

Date	Principal Payment	Actual Balance	
		Principal	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	
5/1/2025	\$ 270,000	\$ 3,169,000	\$ 2,057,000
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		Budget		Final Budget		Budget % Change
		FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26			
Interest Earned	58-37-610	\$ 12,196	\$ 8,987	\$ -	\$ -			
Basin Construction Fees	58-37-790	\$ -	\$ -	\$ 50,000	\$ 50,000			0%
Appropriated Fund Balance	58-37-990	\$ -	\$ -	\$ 218,622	\$ 218,622			0%
Total Revenues		\$ 12,196	\$ 8,987	\$ 268,622	\$ 268,622			0%

Account Number	Account	Actual		Budget		Final Budget		Budget % Change
	Expenses	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	Budget % Change		
2600 S Retention Basin	58-40-620	\$ -	\$ -	\$ 268,622	\$ 268,622	0%		
Reserves	58-40-850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Expenses		\$ -	\$ -	\$ 268,622	\$ 268,622	0%		
Surplus/(Deficit)		\$ 12,196	\$ 8,987	\$ -	\$ -			

Beginning Cash Balance (Est.)	\$ 239,805
Reserves (Fund Balance App.)	\$ (218,622)
Ending Cash Balance (Est.)	\$ 21,183

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 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 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
Appropriated Fund Balance	59-37-601	\$ -	\$ -	\$ 351,840	\$ 71,200	-80%
Interest Earned	59-37-610	\$ 19,859	\$ 6,223	\$ -	\$ -	
Street Impact Fees	59-37-790	\$ 84,598	\$ 106,676	\$ 48,160	\$ 68,800	43%
Total Revenues		\$ 104,457	\$ 112,899	\$ 400,000	\$ 140,000	-65%

Expenses	Account Number	Actual FY 2023-24	Actual FY 2024-25	Budget FY 2024-25	Final Budget FY 2025-26	Budget % Change
1200 West Expenses	59-40-759	\$ 86,206	\$ 400,000	\$ 400,000	\$ 140,000	-65%
Reserves	59-40-760	\$ -	\$ -	\$ -	\$ -	
Total Capital Expenditures		\$ 86,206	\$ 400,000	\$ 400,000	\$ 140,000	-65%
Surplus/(Deficit)		\$ 18,251	\$ (287,101)	\$ -	\$ -	-
Beginning Cash Balance (Est.)						\$ 129,606
Reserves (Fund Balance App.)						\$ (71,200)
Ending Cash Balance (Est.)						\$ 58,406

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 to each of the individual funds based on the percentage of the total fund balance.

59-37-790 Street Impact Fees - Revenue based on 120 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	# FTE FY20-21	# FTE FY21-22	# FTE FY 22-23	# FTE FY 23-24	#FTE FY 24-25	#FTE FY 25-26	Change
Administration							
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	0
Treasurer	1.00	1.00	1.00	1.00	1.00	1.00	0
Recorder	1.00	1.00	1.00	1.00	1.00	1.00	0
AP Clerk	1.00	1.00	1.00	1.00	1.00	1.00	0
Utility Specialist	2.00	2.00	3.00	3.00	3.00	3.00	0
Custodian	0.50	0.50	0.50	0.50	0.50	0.50	0
Public Works							
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00	0
City Engineer	0.00	1.00	1.00	1.00	1.00	1.00	0
Public Works Inspector	0.00	0.50	0.50	0.50	1.00	0.70	-0.3
Parks							
Parks Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	0
Parks Employee	3.00	3.00	3.00	3.00	3.00	3.00	0
Parks Seasonal	1.40	1.40	1.40	1.40	1.40	1.40	0
Streets							
Streets Manager	0.50	0.50	0.50	0.50	0.50	0.50	0
Streets Operator	0.50	0.50	0.50	0.50	0.50	0.50	0
Seasonal Streets	0.18	0.18	0.18	0.18	0.18	0.18	0
Crossing Guard	1.82	2.00	2.00	2.00	2.00	2.00	0
Planning/Building							
City Planner	1.00	1.00	1.00	1.00	1.00	1.00	0
Inspector 1	0.00	0.00	1.00	1.00	1.00	1.00	0
Inspector 2	1.00	1.50	0.50	0.50	0.00	0.00	0
Commercial Inspector	0.01	0.01	0.01	0.01	0.01	0.01	0
Code Enforcement	0.00	0.00	0.00	0.00	0.50	0.50	0
Recreation							
Recreation Director	1.00	1.00	1.00	1.00	1.00	1.00	0
Recreation Employee	1.00	1.00	1.00	2.00	2.00	2.00	0
Recreation Seasonal	0.96	0.96	1.34	1.34	1.34	1.34	0
Emergency Services							
Emergency Manager	0.25	0.25	0.25	0.25	0.25	0.25	0
Stormwater							
Stormwater Super.	0.50	0.50	0.50	0.50	0.50	0.50	0
Stormwater Operator	0.50	0.50	0.50	0.50	0.50	0.50	0
Stormwater Seasonal	0.88	0.88	0.88	0.88	0.88	0.88	0
Water							
Water Manager	0.50	0.50	0.50	0.50	0.50	0.50	0
Water Operator	1.00	1.00	1.00	1.00	1.50	1.50	0
Water Seasonal	0.00	0.00	0.18	0.18	0.18	0.18	0
Sewer							
Sewer Manager	0.50	0.50	0.50	0.50	0.50	0.50	0
Sewer Operator	1.00	1.00	1.00	1.00	1.50	1.50	0
Sewer Seasonal	0.00	0.00	0.18	0.18	0.18	0.18	0
	25.99	28.17	29.90	30.90	32.40	32.10	-0.30

History of Salaries

	FY 22/23	FY23/24	FY24/25	FY25/26	Additional \$ over 24/25	% Increase	Reason for Increase
Administration	\$ 380,000.00	\$ 399,000.00	\$ 426,000.00	\$ 495,000.00	\$ 69,000.00	14%	1,2,3
Public Works	\$ 230,000.00	\$ 248,000.00	\$ 305,000.00	\$ 321,000.00	\$ 16,000.00	5%	1,2
Parks	\$ 193,000.00	\$ 269,500.00	\$ 291,500.00	\$ 309,500.00	\$ 18,000.00	6%	1
Streets	\$ 125,000.00	\$ 128,000.00	\$ 127,000.00	\$ 120,000.00	\$ (7,000.00)	-6%	1
Planning and Buildir	\$ 210,000.00	\$ 207,000.00	\$ 183,000.00	\$ 218,000.00	\$ 35,000.00	16%	1,3
Recreation	\$ 159,000.00	\$ 243,000.00	\$ 247,000.00	\$ 245,500.00	\$ (1,500.00)	-1%	1
Emergency Services	\$ 13,000.00	\$ 14,000.00	\$ 15,000.00	\$ 16,000.00	\$ 1,000.00	6%	1
Stormwater	\$ 100,000.00	\$ 93,000.00	\$ 99,000.00	\$ 104,000.00	\$ 5,000.00	5%	1
Water	\$ 101,000.00	\$ 113,000.00	\$ 152,000.00	\$ 159,000.00	\$ 7,000.00	4%	1
Sewer	\$ 101,000.00	\$ 113,000.00	\$ 152,000.00	\$ 159,000.00	\$ 7,000.00	4%	1
City Council	\$ 36,000.00	\$ 36,000.00	\$ 37,000.00	\$ 38,000.00	\$ 1,000.00	3%	1
Totals:	\$ 1,648,000.00	\$ 1,863,500.00	\$ 2,034,500.00	\$ 2,185,000.00	\$ 150,500.00	7%	

*Estimated Cushion: 1.5%

Reason For Increase

1	COLA and Possible Pay for Performance
2	Increase in some responsibilities to some employees
3	Increase during last fiscal years Worth of Work compensation study results





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. water and sewer services.

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.