
Nibley City Budget 2026- 2027

CACHE COUNTY, UTAH

455 W 3200 S, Nibley, UT 84321 435-752-0431





GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Budget Presentation
Award*

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**Nibley City
Utah**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morill

Executive Director

Table of Contents

Title	Page
Nibley City Overview	4
Nibley City History, Master Plan Information, and Population Statistics	5
Mayor's Budget Message and Overview	8
Nibley City Organization	10
Strategic Goals and Objectives	11
Budget-In-Brief	13
Budget Timeline, Fiscal Policies, and Debt Limit	15
Fund Types and Appropriations	17
Fund Balances	18
5 Year Fund Balances	20
Long Range Financial Projections	21
Grant Revenue	23
Overall Revenues and Expenditures	26
General Fund Overview	28
General Fund Revenue: Taxes	30
General Fund Revenue: Licenses, Permits, Other Revenue	32
General Fund Revenue: Fines and Miscellaneous Revenue	35
General Fund Revenue: Recreation	36
General Fund Revenue: Transfers & Administrative Charges	38
City Council	39
Administration	40
Elections	41
Public Works	42
Non-Departmental	45
Public Safety	47
Streets Department	50
Sanitation	52
Planning and Building	53
Parks Department	56
Community Development and Recreation Department	58
Class "C" Streets Fund	61
Municipal Building Authority	63
Community Reinvestment Agency	64
Emergency Medical Services	65
Introduction to Capital Projects	66
Capital Projects	69
Capital Improvement Projects Long-Range Plans	74
Water Department	75
Sewer Department	81
Stormwater Department	85
Impact Fee Funds	89
History of Full-Time Employees	96
History of Salaries	97
Glossary	98

Nibley City Overview

Date of Settlement: 1855
Date of Incorporation: 1935
Population Estimate: 8,615
Form of Government: City Manager by Ordinance
Area: 4.39 sq. miles
Elevation: 4,554
Miles of streets: 37

Population Makeup:
Persons under age 5: 10.5%
Persons under age 18: 39.7%
Persons age 65 and over: 6.2%

Median Income: \$108,072
Land Use: Agriculture & Vacant Land: 53%
Residential Land 39%
Commercial Land 8%

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: 23.47
- Number of students: 511

Heritage Elementary

- Number of teachers: 31.71
- Number of students: 724

Thomas Edison Charter School

- Number of teachers: 36.61
- Number of students: 699

Ridgeline High School (Located in Millville)

- Number of teachers: 75.34
- Number of students: 1,894

Municipal Water Department

Number of connections: 2,324
Annual consumption in gallons: 614,738,000
Miles of water mains: 37
Wells: 3
Springs: Yeates Spring (Out of Service)
Storage capacity: 3 Reservoirs 3,350,000 Gallons

Economic Development

Number of Commercial Businesses: 41
Number of Home Occupation Businesses: 217

Municipal Sewer Department

Number of connections: 2,565
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
Clear Creek Park
Discovery Disc Golf Course
Shadowbrook Park
Veterans Memorial Park
Meadow Creek Park
Firefly Park
Nibley Gardens
Anhder Park
Nibley Meadows Park (soon to be constructed)
Neighborhood Park
Nibley City Center Park (under construction)
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 Briant 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.

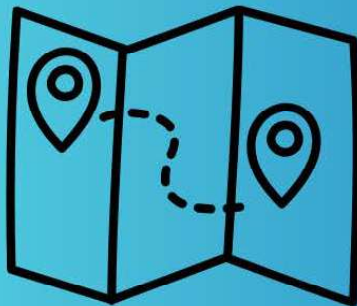
<u>Occupations</u>	<u>% of Citizens</u>	<u>Occupations</u>	<u>% of Citizens</u>
Management:	12	Sales and Related Occupations:	9.61
Educational Instruction:	0.06	Personal Care/Svc.	3.45
Computer and Math-related:	5.93	Building and Grounds Maintenanc	3.86
Health:	6.24	Production:	0.29
Business and Financial:	4.22	Food Prep and Serving	3.17
Architecture and Engineering:	4.28	Healthcare Support:	0.745
Community and Social Services:	2.84	Construction and Extraction:	2.95
Transportation	1.68	Farming, Fishing, Forestry	1.24
Office and Admin. Support:	13.8	Installation, Maintenance, and Rej	2.57
Firefighting	0.002	Arts, Design, Media, Sports	1.99

[Source: https://datausa.io/profile/geo/nibley-ut#](https://datausa.io/profile/geo/nibley-ut#)

2026 General Plan Insights

Key Takeaways for the General Plan

- **Growth Strategy:** Residents want development that protects the City's character while supporting connected, walkable neighborhoods.
- **Parks and Recreation:** Trails, parks, and outdoor recreation remain top community priorities, reflecting a shared love of Nibley's natural setting and outdoor-oriented identity.
- **Housing:** Focus on preserving Nibley's charm while planning for targeted, infrastructure-supported housing diversity.
- **Economic Development:** Support for a balanced, locally focused approach by encouraging small businesses, local dining, and retail that serve residents without sacrificing city character.
- **Open Space:** Indicated a desire for diverse, balanced open space that protects the city character and enhances access to nature.
- **Transportation:** Address pedestrian safety, traffic flow, and connectivity through targeted design and infrastructure improvements.



Top Priorities for Nibley's Future

Residents expressed a clear consensus on what matters most for Nibley's future. The top five priorities ranked were:

1. Preserving the small-town feel
2. Managing growth and development
3. Expanding parks, open space, and recreation opportunities
4. Improving roads and traffic flow
5. Supporting local businesses and economic growth



What Respondents Value Most in Nibley

TABLE 1: HISTORIC AND FUTURE POPULATION PROJECTIONS

Year	1990	2000	2010	2020	2025	2030	2040	2050
Population	1,220	2,111	5,564	7,168	9,000	10,300	13,600	17,600

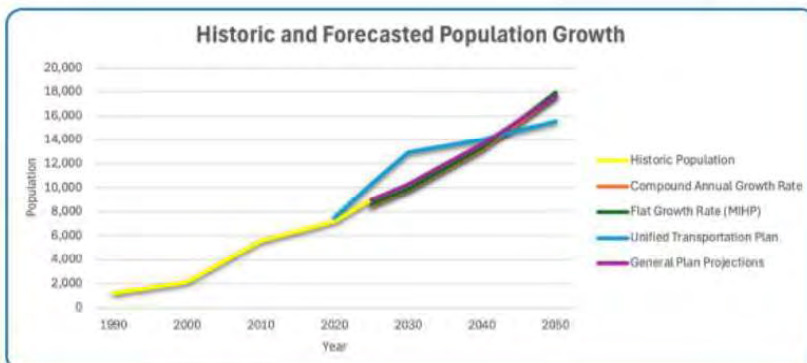


FIGURE 1: Historic and Future Population Projections



2026 Governor's Office of Economic Planning Information

Nibley, Utah, and USA Population (1990 - 2025)

Year	Nibley Population	Growth Rate (Annualized)	Utah Population	Growth Rate (Annualized)	USA Population	Growth Rate (Annualized)
1990	1,236	16.4%	1,722,850	3.0%	248,709,873	1.1%
2000	2,045		2,233,198		281,421,906	
2010	5,438		2,763,885		308,745,538	
2020	7,332		3,271,608		331,516,113	
2021	7,537	4.4%	3,339,874	1.8%	332,100,166	0.6%
2022	7,939		3,393,928		333,996,304	
2023	8,316		3,449,259		336,755,052	
2024	8,615		3,502,983		340,003,797	
2025						



Employment Status for Nibley, Utah, and USA Population Age 16+ (2020 - 2024)

Employment Status	Nibley (#)	Nibley (%)	Utah (%)	USA (%)
Employed	3,623	70.5	66.9	59.7
Unemployed	127	2.5	2.5	3.3
Armed Forces	12	0.2	0.3	0.5
Not in Labor Force	1,377	26.8	30.4	36.5



Nibley Major Employers (DWS, March 2025)

Employer	Employed (#)	Description
Logan Coach Inc	100-249	Truck Trailer Manufacturing
Thomas Edison Charter School South	100-249	Elementary and Secondary Schools
Nibley City Corp	50-99	Executive and Legislative Offices, Combined
Nibley Elementary	50-99	Elementary and Secondary Schools
Camp Saver LLC	20-49	Sporting Goods Retailers
ControlByWeb, LLC	20-49	Electrical Contractors and Other Wiring Installation
DBA Zigg Design	20-49	Plumbing, Heating, and Air-Conditioning Contractors
Ek Ekcessories Inc	20-49	Other Leather and Allied Product Manufacturing
Exterpro Inc	20-49	Residential Siding Contractors
Heritage Animal Hospital LLC	20-49	Veterinary Services
Little Wonders South - Nibley	20-49	Child Care Services
Mountain View Machine & Welding, Inc	20-49	Machine Shops
Weston Logan Inc	20-49	Hotels (except Casino Hotels) and Motels
C J Electrical Inc	10-19	Electrical Contractors and Other Wiring Installation
DB2 Engineering, LLC	10-19	Engineering Services
Gearwurx	10-19	Engineering Services
Maverik	10-19	Gasoline Stations with Convenience Stores
Nibley City Corp	10-19	Executive and Legislative Offices, Combined
Stoke, LLC	10-19	All Other Business Support Services
Witricity Corporation	10-19	Research and Development in Nanotechnology

Mayor
Larry Jacobsen



Council Members
Nathan Laursen
Erin Mann
Garrett Mansell
Nick Kenzcka
Randy Spaulding

Budget Message 2026

29 April 2026

Greetings, Citizens of Nibley.

With sincere appreciation to the Nibley City Staff and the Nibley City Council, I am pleased to present this budget for the coming fiscal year that runs from 1 July 2026 to 30 June 2027. This letter accompanies adjustments to the Nibley City budget for the 2025-2026 fiscal year and adopts the budget for the coming 2026-2027 fiscal year. The 2025-2026 adjustments are modest, with small increases in overall income and small decreases in overall expenses. The combined effect results in a the transfer of funds from the General Fund to the Capital Projects Fund. 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.

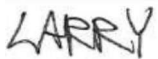
While fiscal responsibility often focuses on single-year budgets, it also means planning for many years in the future. Let's shift to an analogy on fiscally-responsible planning by asking this question: If you have been renting a place to live for the past fifty years and you know that you need a place to live for the next fifty years, is it fiscally responsible to investigate a path to ownership rather than paying rent forever? What if the landlord raised the rent by fifty percent in a single year? Or worse, what if the landlord raised the rent by a factor of three in a single year for the same house you have lived in for many years? Would it be fiscally responsible to investigate buying your own house rather than being subject to rent increases that are beyond your control?

Let's bring this back to Nibley City. Some of the services provided by Nibley City to its residents have been achieved through the equivalent of rental agreements with neighboring cities. These neighbors have been benevolent landlords over the years and have provided good service at a reasonable price. We thank them for that. From a different viewpoint, we have also helped these neighboring cities buy the assets that they then rent back to us. An example is the landfill owned by Logan City. The fees our citizens have paid for trash collection and landfill dumping have helped Logan build a landfill that they own. Logan continues to rent the services associated with that landfill to Nibley's (and other cities') residents. We can't do much about who owns the landfill at this point, and I'm not suggesting a change. There are other services, however, where Nibley can look for a way to own the assets that provide services. One of the advantages of owning those assets is having a say in the level and cost of those services. Renters aren't well positioned to argue with the landlord about rent increases. The rent increase of fifty percent in one year and the rent increase of a factor of three in a single year (mentioned above) are not just hypotheticals; these are actual increases in costs shown in this budget for Nibley City to rent library service and fire protection from the owners of the assets that provide those services.

We still have the problem of whether we are big enough to own the assets that provide the services we currently rent. Using access to the landfill as an example, we aren't big enough to bear the cost of developing our own landfill. There is, after all, an economy of scale in providing these services, and there is an appropriate size of the government that provides these services. The good news is that we have neighboring communities in the same situation as Nibley. They rent non-landfill services much like Nibley is renting services, and they also have an interest in ownership. Cooperation with those now-renting communities offers opportunities for co-ownership among the collaborating communities. This cooperative co-ownership is the impetus behind Nibley's drive to form a special service district for indoor recreation. We aren't big enough to be able to afford the indoor recreation space we desire, so we are encouraging co-ownership with neighboring communities. Fiscal responsibility moves us to consider co-ownership of other services, including library access and fire protection; we are doing so.

Please know that as we investigate paths to ownership for Nibley citizens, we want our residents to guide us in those discussions and to be part of the decision-making process. We have developed important relationships with our service providers, relationships that span generations. Certainly, the issues to consider go beyond the bottom-line costs of services. We need your help as we consider Nibley ownership of these assets that provide important services.

With appreciation and sincerity,

A handwritten signature in black ink that reads "LARRY". The letters are slightly slanted and have a casual, personal feel.

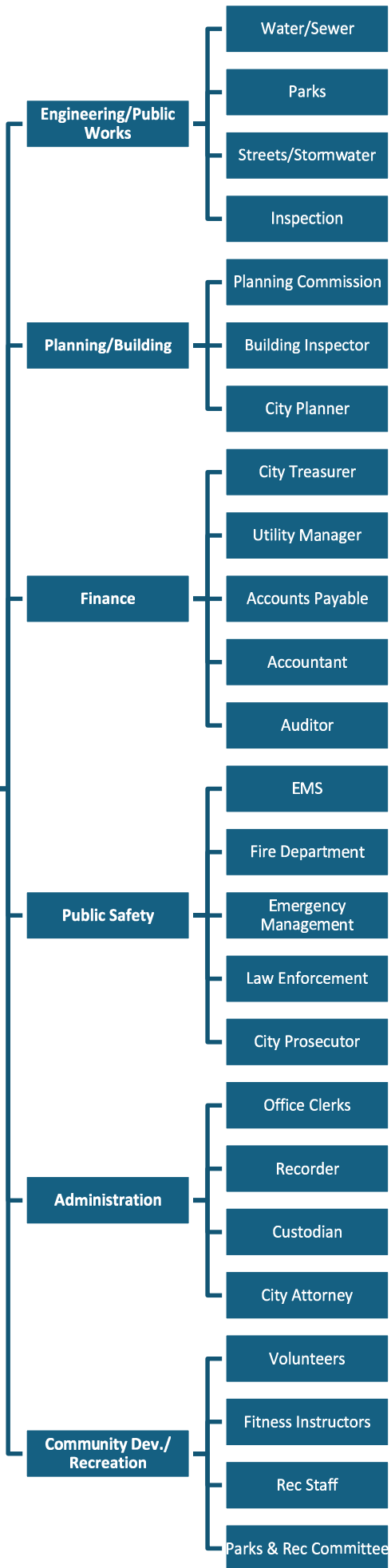
Larry Jacobsen
435-512-7495
larryj@nibleycity.gov



Nibley Citizens

Mayor
City Council

City Manager



NOTE: Police, Fire, EMS, 911 Dispatch, and Animal Control Services are contracted for, rather than provided directly by the City.

Strategic Goals and Objectives

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

Our New General Plan is a statement of vision, a set of community-wide goals. It provides us with a decision-making guide for development as well as a framework for more specific planning. This plan helps us grow in a way that makes sense for our community. Our general plan guides our decisions about where homes, parks, roads, and businesses should go, and helps us keep Nibley a safe, connected, and welcoming place to live. It also helps protect the things residents care about, like open space, mountain views, and a strong sense of community, while making room for the future. This General Plan was adopted in April 2026, and will continue to be updated periodically to address what has changed in the community. The Plan confirms the community's core values and identifies new opportunities, while helping to prepare Nibley for the future. 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 2026 Master Plan:

1. Website and Surveys: Community input was solicited through an interactive website and a survey. The website attracted over 500 visits, and over 440 residents participated in the community survey. The responses represented a cross-section of the community, with 98% of respondents living in Nibley.

2. Stakeholder Interviews: Several key Nibley stakeholders were individually interviewed from April 2025 through October 2025. Individuals with a variety of backgrounds were selected, ranging from developers and residents, to community leaders and City officials. These individuals revealed broad agreement to define a clearer long-term vision for growth, land use, and community character. The need to be proactive instead of reactive in our city planning could reduce uncertainty in the development process.

3. Nibley Forward Growth Scenarios Workshop: A growth scenarios workshop was held at the Nibley City Offices. A booth was also set up at our community event Heritage Days to gather additional public participation and input. The purpose was to engage community members in shaping Nibley's future by exploring a range of potential growth scenarios.

4. Future Land Use Open House: The City hosted a Future Land Use Map Open House to share information about the General Plan update and present the future land use map. Staff presented an overview of the planning process, key data findings, and a summary of public involvement efforts completed to date. Attendees had the opportunity to review and provide feedback, ask questions, and offer additional comments.

Through this process, it was determined that the top priorities for Nibley's Future are:

1. Preserving the small-town feel
2. Managing growth and development
3. Expanding parks, open space, and recreation opportunities
4. Improving roads and traffic flow
5. Supporting local businesses and economic growth

****Residents clearly hope to balance growth with preservation. Survey results emphasized outdoor recreation, as well as preservation of agricultural roots and heritage as top concerns.***

****Lower priorities cited by residents included economic growth and housing affordability.***

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 new Nibley Future Land Use Map within our new General Plan: <https://nibleycity.gov/master-plans/>

A new project in the planning stages is Nibley Meadows Park. This will serve new areas of development and will include a pond. This dedicated outdoor space is designed to protect natural habitats by integrating a natural marshy area into its layout.

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/>

The General Plan was modified to allow increased density in certain areas to help the City meet specific State requirements related to moderate-income housing. Several mixed use areas are provisioned, allowing for both commercial and residential uses. Several open space areas were added to reflect the long-term intended use as either a natural open space or for resource conservation. We are trying to encourage a wider range of residential uses to accommodate future population growth.

Commercial and Economic Development

Nibley's commercial development will be 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. A Town Center as a commercial hub and gathering space is being explored. 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 was carefully engineered to balance vehicle, pedestrian, and bicycle transportation modes and to incorporate safety for all users. Our City budgeted carefully to ensure we could pay for the portion of the construction cost that was 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, Recreation, and Open Space Plan:

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

We are excited to be nearing the completion of a portion of the new Nibley City Center Park that will incorporate a bike trail, park and open spaces, as well as 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 building a new well in order to be able to provide water services for all of the new development occurring in Nibley. We are financing this through grant and loan 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), licensing and permits, recreation revenue, service fees, fines, and grants.

Conservative Growth

General Fund revenues in Fiscal Year 26-27 are expected to remain stable. Our Cache County unemployment rate was 3.4% in December of 2025, which is a lower rate than Utah at 3.6% or the nation's rate of 4.4%. The possibility of a national recession continues, although consumer spending is consistent. Building is steady within our County and was up 12% in 2025 countywide. See <https://jobs.utah.gov/wi/insights/county/cache.html>. In 2025, Nibley City issued 128 building permits, which is up 7.5% year over year compared to 119 permits issued in 2024, 66 in 2023, 116 in 2022, and 128 in 2021. Budget projections related to home building in the FY 26-27 budget are based conservatively, on an estimated 130 units distributed between several developments that are currently under construction in Nibley. It is assumed that Nibley home values will remain stable. Sales tax growth increased 4.9% year over year countywide.

Budgetary Trends

The Consumer Price Index rose 2.41% over the last 12 months from February 2025-February 2026, 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. Please also see <https://www.bls.gov/cpi/>. On the revenue side, the City received significant interest revenue during the 25-26 fiscal year, as our investments received greater returns on investment than budgeted. We are conservative with our interest revenue projections for 26-27, as there are a lot of unknowns right now, though 3 interest rate cuts may happen before year end <https://foxbusiness.com/economy/fed-bowman-says-shes-written-3-interest-rate-cuts-before-year-end>. Employment is forecasted to be slowing for 2026, and housing continues to be unaffordable for those not already invested.

Tax Levels and Assessing Fair and Reasonable Fees

2026-2027: Cache County Certified Tax Rate of _____

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 26-27 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:

- Continued construction of Nibley City Center Park.
- Continued Pedestrian Safety Improvements.
- Waterwise parkstrip replacement in City-owned parkstrips, partially funded by a state grant.
- Continued construction of a new well.
- Construction of the West Regional Stormdrain.
- Continued study of possible construction of an indoor community recreation center.
- Design and construction of Nibley Meadows Park.
- Public Works and City Hall Building Projects

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 26-27 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 7th- Presentation and First Reading

May 28 - Public Budget Hearing, Second Reading

June 25 - Third Reading and adoption of Tentative Budget

Aug 28 - Truth in Taxation Hearing and Final Approval

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

Budget Reopened and Changes Approved

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 7th Presentation and First Reading• May 28th Public Budget Hearing, 2nd Reading
June	<ul style="list-style-type: none">• June 25th Third Reading and Adoption of Tentative Budget
August	<ul style="list-style-type: none">• August 28th Truth in Taxation Hearing and Final Approval• 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 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 every 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 project plans.

Nibley City is required by the State of Utah to participate in an annual audit by an independent auditor, which takes place every fall for the previous fiscal year. The audited financial statements include Statements of Net Position and Changes, Capital Asset and Outstanding Debt worksheets, Statement of Activities, Balance Sheets, along with Reconciliations and Management Discussion. These audited financial statements are posted on our website here: <https://nibleycity.gov/finance/>.

In compliance with the requirements of the laws of the State of Utah, Nibley City staff members present a balanced budget annually 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. **This financial document complies with all relevant financial policies.**

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.

In addition to closely adhering to all of the above financial policies, Nibley also follows the following policies:

- The State of Utah's codified investment policy 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's Auditor called "Fraud Risk Assessment", which can be found here: <https://resources.auditor.utah.gov/local-government/>.
- 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-
- 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>.
- Nibley also completes an annual audit each year with an independent auditor, and a record of these audited financial statements can be found here: <https://nibleycity.gov/finance/>.

Debt Limit

In Utah, the legal debt limit for a municipality is a legislative restriction capping its total general obligation debt at 4% of the fair market value of all taxable property within its boundaries. This limit is calculated based on the last value assessment found at taxrates.utah.gov. Nibley City recently paid off the debt owed on the City Hall offices, and currently owes for our Sewer System. Nibley City administration intends to enter into new debt for the portion not grant-funded to construct the new well and water tank.

Estimated Market Value of Nibley (found at taxrates.utah.gov)	\$782,674,168	\$	759,562,818
Legal Debt Limit (4% of market value)		\$	30,382,513
Current Outstanding General Obligation Debt for the Sewer System		\$	1,350,000
Proposed New Debt that will be entered into for the new well and tank		\$	3,500,000
Total Proposed New Debt + Current Outstanding Debt		\$	4,850,000
Difference between Legal Debt Margin and Nibley City's Debt *		\$	25,532,513
Percentage of Nibley City's Debt versus the Legal Debt Limit			16%

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 2026-2027 Appropriations

FUND	BEG BAL.	AMT APPROP.	ENDING BAL.	% CHANGE	REASON
CAPITAL PROJECTS FUND	\$5,086,626	\$ 2,125,500	\$ 4,261,126	-19%	1200 WEST COMPLETED, NEW PARK CONSTRUCTION
EMS SERVICE	\$109,335	\$ 30,000	\$ 79,335	-38%	COVER COST OF SERVICES PROVIDED
MUNICIPAL BLDG AUTHORITY	\$503,764	\$ -	\$ 20,000	-2419%	CITY HALL PAID OFF
COMMUNITY REINVESTMENT AGENCY	\$4,540	\$ 4,500	\$ 40	-99%	COVER COSTS OF END-OF-YEAR REPORTING
WATER DEPT FUND	\$1,503,753	\$ -	\$ 2,899,253	48%	NEW WELL, TANK CLEANING, WATER LINE UPSIZE, PRV VALVE
SEWER DEPT FUND	\$2,731,287	\$ 225,000	\$ 2,506,287	-9%	PURCHASE OF NEW VAC TRUCK
STORMWATER DEPT FUND	\$434,145	\$ 60,500	\$ 373,645	-16%	IMPROVEMENTS AT DETENTION POND
WATER IMPACT FEE FUND	\$1,791,139	\$ 1,764,000	\$ 27,139	-6500%	CONSTRUCTION OF NEW CULINARY WELL
SEWER IMPACT FEE FUND	\$885,091	\$ 108,000	\$ 2,623,287	66%	PAYING SEWER DEBT PAYMENT WITH IMPACT FEES
PARK IMPACT FEE FUND	\$4,407,323	\$ 3,304,000	\$ 1,103,323	-299%	NIBLEY CITY CENTER PARK AND NIBLEY MEADOWS PARK
STORMWATER IMPACT FEE FUND	\$250,516	\$ 250,000	\$ 516	-48450%	CONSTRUCTION OF 2600 S. RETENTION BASIN
STREET IMPACT FEE FUND	\$84,437	\$ -	\$ 179,437	53%	RESERVES FOR FUTURE PROJECTS

Fund Balances as of 4/30/2026

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	\$ 3,616,188	\$ 1,159,259	\$ 2,456,929	\$ 2,671,281	-8%	No significant change
Class "C" Roads	\$ 2,185,892	\$ -	\$ 2,185,892	\$ 1,624,205	35%	Reserves for future
Municipal Building Author	\$ 1,501,090	\$ -	\$ 1,501,090	\$ 1,029,124	46%	Building Loan Paid
CRA Fund	\$ 4,540	\$ -	\$ 4,540	\$ 500	808%	Service cost allocated
First Responder Fund	\$ 122,994	\$ -	\$ 122,994	\$ 80,831	52%	Fund balance accrual
Capital Project Fund	\$ 5,086,626	\$ -	\$ 5,086,626	\$ 5,004,768	2%	No significant change
Water Department	\$ 10,183,755	\$ 56,003	\$ 10,127,752	\$ 10,156,471	0%	No significant change
Sewer Department	\$ 11,730,969	\$ 1,696,638	\$ 10,034,331	\$ 9,959,709	1%	No significant change
Stormwater Department	\$ 3,049,514	\$ 28,561	\$ 3,020,953	\$ 2,908,205	4%	No significant change
Water Impact Fee Fund	\$ 1,791,140	\$ -	\$ 1,791,140	\$ 1,547,421	16%	Well construction
Park Impact Fee Fund	\$ 4,407,323	\$ -	\$ 4,407,323	\$ 3,686,358	20%	Park Construction
Sewer Impact Fee Fund	\$ 885,091	\$ 464,696	\$ 420,395	\$ 259,623	62%	Lift Station Allocated
Stormwater Fund	\$ 332,213	\$ -	\$ 332,213	\$ 324,256	2%	No significant change
Street Impact Fee Fund	\$ 84,437	\$ -	\$ 84,437	\$ 306,740	-72%	1200 W Completed
General Fixed Assets	\$ 31,781,505	\$ -	\$ 31,781,505	\$ 29,409,075	8%	Asset value increase
General Long-Term Debt	\$ 298,053	\$ 86,592	\$ 211,461	\$ 145,332	46%	Debt pmt reserves
Totals	\$ 77,061,327	\$ 3,491,749	\$ 73,569,578	\$ 69,113,899	6%	

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 4/30/2026	Cash Account Reconciliation	Cash Allocation	Estimated Ending Bal for FY 26/27
State Treasurer \$835,535	Allocation to General Fund	\$ 2,436,145.00	\$ 1,150,000.00
Bank of Utah -\$7,502	Allocation to Class C Roads	\$ 2,185,892.00	\$ 2,008,892.00
Cache Valley Bank \$21,245,425	Allocation to Municipal Bldg Auth	\$ 503,764.00	\$ 503,764.00
Xpress Deposit Account \$7,351	Allocation to CRA	\$ 4,540.00	\$ 40.00
Total Combined Cash \$ 22,080,809	Allocation to Emergency Medical Se	\$ 109,335.00	\$ 79,335.00
Cash Allocated to Other Fund \$22,414,740	Allocation to Capital Project Fund	\$ 5,086,626.00	\$ 4,261,126.00
Sewer Repair and Replace Fu \$631,951	Allocation to Water Department	\$ 1,503,753.00	\$ 2,899,253.00
Total Unallocated Cash \$ -	Allocation to Sewer Department	\$ 2,731,287.00	\$ 2,506,287.00
	Allocation to Stormwater Departme	\$ 434,145.00	\$ 373,645.00
	Allocation to Water Impact Fee Func	\$ 1,791,139.00	\$ 27,139.00
	Allocation to Park Impact Fee Fund	\$ 4,407,323.00	\$ 1,103,323.00
	Allocation to Sewer Impact Fee Func	\$ 885,091.00	\$ 2,623,287.00
	Allocation to Stormwater Fund	\$ 250,516.00	\$ 516.00
	Allocation to Street Impact Fee Func	\$ 84,437.00	\$ 179,437.00
	Total Allocations	\$ 22,413,993.00	\$ 17,716,044.00

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		2021-2022	% Change	2022-2023	% Change	2023-2024	% Change	2024-2025	% Change	2025-2026	
1	General Fund	\$ 1,254,139	-19%	\$ 1,559,604	0%	\$ 1,553,659	72%	\$ 2,671,281	-8%	\$ 2,456,929	
2	Class "C" Roads	\$ 381,896	-62%	\$ 632,952	72%	\$ 1,089,635	49%	\$ 1,624,205	35%	\$ 2,185,892	
3	Municipal Building Autho	\$ 576,869	2%	\$ 564,825	88%	\$ 1,061,221	-3%	\$ 1,029,124	46%	\$ 1,501,090	
4	CRA Fund	\$ -		\$ -		\$ 4,500	-89%	\$ 500	808%	\$ 4,540	
5	First Responder Fund	\$ 69,690	82%	\$ 72,337	14%	\$ 82,342	-2%	\$ 80,831	52%	\$ 122,994	
6	Capital Project Fund	\$ 2,223,394	882%	\$ 4,820,251	-20%	\$ 3,860,900	30%	\$ 5,004,768	2%	\$ 5,086,626	
7	Water Department	\$ 8,661,165	100%	\$ 8,863,269	1%	\$ 8,969,370	13%	\$ 10,156,471	0%	\$ 10,127,752	
8	Sewer Department	\$ 8,275,374	21%	\$ 8,303,367	1%	\$ 8,384,443	19%	\$ 9,959,709	1%	\$ 10,034,331	
9	Stormwater Department	\$ 1,917,869	71%	\$ 1,979,242	4%	\$ 2,049,055	42%	\$ 2,908,205	4%	\$ 3,020,953	
10	Water Impact Fee Fund	\$ 472,451	-84%	\$ 689,247	50%	\$ 1,034,136	50%	\$ 1,547,421	16%	\$ 1,791,140	
11	Park Impact Fee Fund	\$ 1,309,819	51%	\$ 1,803,463	40%	\$ 2,521,215	46%	\$ 3,686,358	20%	\$ 4,407,323	
12	Sewer Impact Fee Fund	\$ (347,114)	-54%	\$ (176,568)	43%	\$ (252,572)	-203%	\$ 259,623	62%	\$ 420,395	
13	Stormwater Fund	\$ 240,859	0%	\$ 300,320	4%	\$ 312,515	4%	\$ 324,256	2%	\$ 332,213	
14	Street Impact Fee Fund	\$ 315,597	66%	\$ 398,456	5%	\$ 416,706	-26%	\$ 306,740	-72%	\$ 84,437	
15	General Fixed Assets	\$ 22,844,651	69%	\$ 23,085,617	0%	\$ 23,085,616	27%	\$ 29,409,075	8%	\$ 31,781,505	
16	General Long-Term Debt	\$ 350,316	69%	\$ 96,118	0%	\$ 96,118	51%	\$ 145,332	46%	\$ 211,461	
		\$ 48,546,975	47%	\$ 52,992,498	9%	\$ 54,268,859	27%	\$ 69,113,899	6%	\$ 73,569,578	

*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.

	18	19	20	21	22	23	24	25	26 #
	2022 Est.	2023	2024	2025	2026	2027	2028	2029	2030
Transfers (Appropriation of Fund Balance & Administrative Charges)	-	-	-	-	-	-	-	-	-
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									
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

	2022 Est.	2023	2024	2025	2026	2027	2028	2029	2030	#
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)	(\$9,959,297)	
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	#
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	-	-	-	-	(59,660)	-	-	-	-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)	(\$5,943,862)	(\$5,230,284)	(\$7,174,647)	(\$6,642,433)	(\$21,559,510)	
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 Birmingham and can be found at https://nibleycity.com/images/2022_Nibley_City_CFPF.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, parkstrip enhancements, creation of a bike park at Nibley City Center Park, a new well, 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	\$ 3,750
		2026-2027	\$ 3,000
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
		2025-2026	\$ -
		2026-2027	\$ 95,000
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	\$ 23,815
		2026-2027	\$ 24,500
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	2025-2026	\$ 77,500
Grant - Waterwise Parkstrip Replacement	45-38-733	2025-2026	\$ 15,000
Grant - RAPZ Bleachers	45-38-734	2024-2025	\$ 9,000
Grant - RAPZ Bike Park P2B	45-38-736	2024-2025	\$ 180,000
Grant - ORI Bike Park P2B	45-38-739	2025-2026	\$ 270,000
Grant - RAPZ Recreational Trailer	45-38-740	2026-2027	\$ 7,000
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
Sprinkler Timers Rebates	10-70-250	2025-2026	\$ 6,000
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			\$ 14,984,590

10-33-322 Grant - Children's Theatre - Revenue generated from anticipated grants including: a \$3,000 RAPZ grant and a \$2,500 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 has applied for \$95,000 to review and update Nibley City's Zoning, Subdivision, Architectural Design Standards and Transportation Design Standards for consistency with General Plan, Town Center Vision, Active Transportation Plan, and Transportation Master Plan in FY 2026-2027.

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 funded 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 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 were granted from UORG for the improvement of an outdoor classroom at Firefly Park.

45-38-729 Grant - Morgan Farm - Funds were granted for improvements at 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 within Nibley City Center Park .

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

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

45-38-734 Grant - RAPZ Bleachers - This RAPZ grant helped 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 - Grant 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.

45-38-739 Grant - ORI Bike Park P2B - Grant funds provided by the Utah Outdoor Recreation Initiative for construction of Nibley City Center Park's bike course, paved trails, restroom facility, parking lot, and security fencing.

45-38-740 RAPZ Recreational Trailer - RAPZ funds applied for with the intent to purchase a trailer for recreational use.

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

10-70-250 Sprinkler Timer Rebates - Rebates on Sprinkler Timers that have been utilized to purchase additional timers.

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.

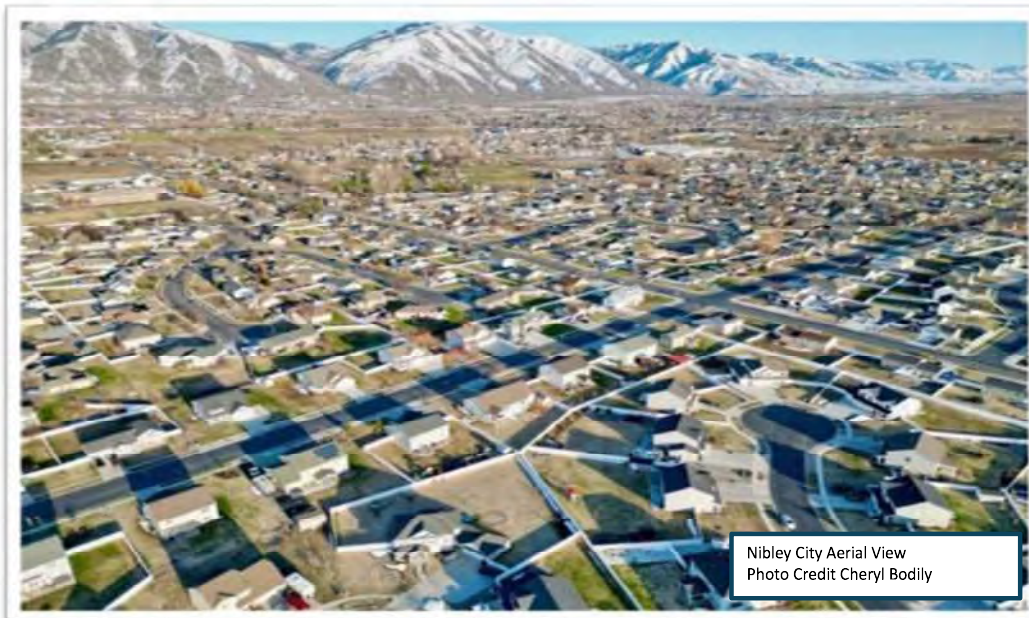


Overall Revenues

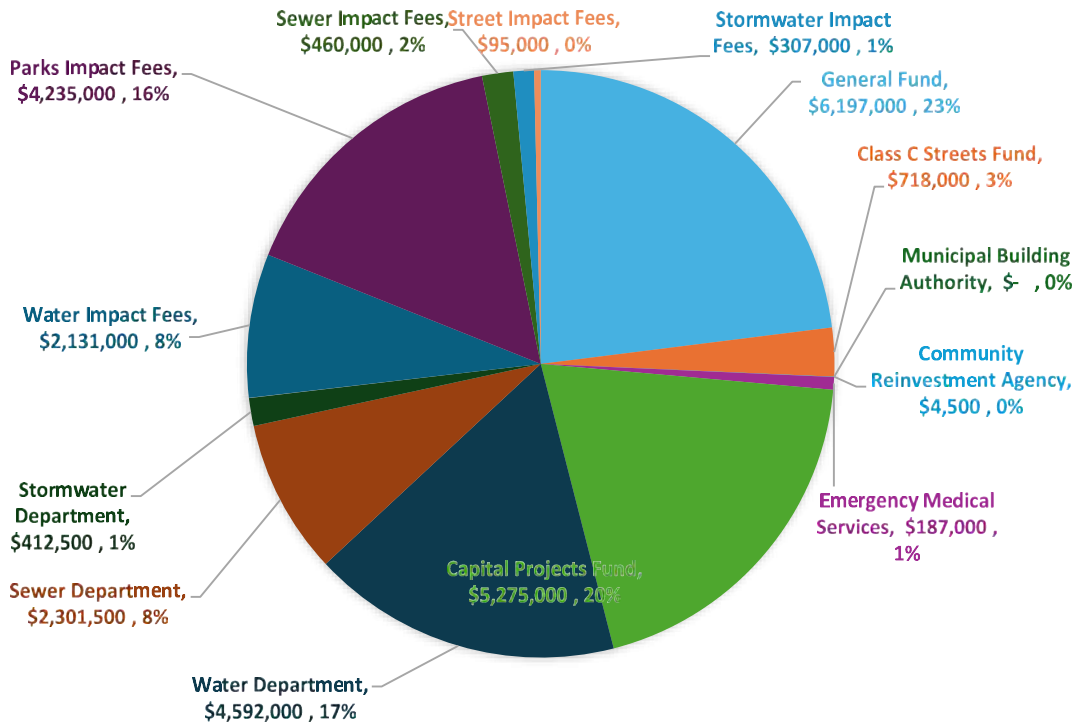
Revenue	Acct. #	Actual FY 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change	Reason for Change
General Fund	10	\$ 5,772,247	\$ 4,892,370	\$ 5,539,000	\$ 6,197,000	12%	City growing/revenue growing
Class C Streets Fund	11	\$ 909,654	\$ 672,333	\$ 561,000	\$ 718,000	28%	City growing/revenue growing
Municipal Building Authority	20	\$ 49,533	\$ 16,340	\$ 496,460	\$ -	-100%	Building has been paid off
Community Reinvestment Agency	22	\$ -	\$ 8,373	\$ 10,000	\$ 4,500	-55%	End of year reporting
Emergency Medical Services	24	\$ 156,767	\$ 137,183	\$ 178,000	\$ 187,000	5%	Contracting with the County instead
Capital Projects Fund	45	\$ 5,214,568	\$ 621,179	\$ 7,591,000	\$ 5,275,000	-31%	Capital Project Grant Fluctuations
Water Department	51	\$ 1,252,183	\$ 1,401,339	\$ 5,251,000	\$ 4,592,000	-13%	Grant Fluctuations
Sewer Department	52	\$ 1,825,089	\$ 1,580,482	\$ 1,727,500	\$ 2,301,500	33%	Sale of Vac Truck
Stormwater Department	53	\$ 410,597	\$ 343,884	\$ 356,000	\$ 412,500	16%	Increased Appropriation for Discovery
Water Impact Fees	55	\$ 602,922	\$ 404,320	\$ 1,375,000	\$ 2,131,000	55%	Increased Appropriation for well
Parks Impact Fees	56	\$ 1,247,865	\$ 960,740	\$ 2,120,000	\$ 4,235,000	100%	New Park construction
Sewer Impact Fees	57	\$ 612,496	\$ 407,796	\$ 460,000	\$ 460,000	0%	Little or No Change
Stormwater Impact Fees	58	\$ 410,597	\$ 343,884	\$ 268,622	\$ 307,000	14%	Increased Appropriation for Basin
Street Impact Fees	59	\$ 290,033	\$ 123,018	\$ 140,000	\$ 95,000	-32%	Decreased Appropriation for 1200 W
Total Revenues		\$ 18,754,551	\$ 11,913,243	\$ 26,073,582	\$ 26,915,500	3%	

Overall Expenditures

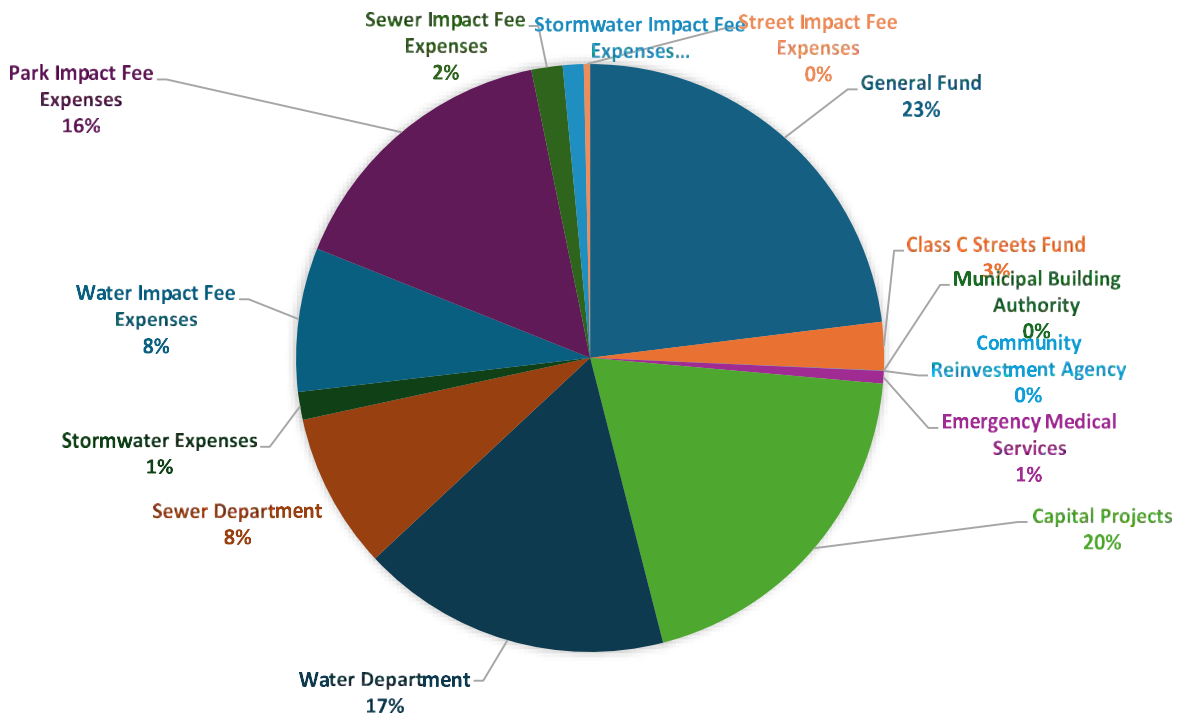
Expenditure	Acct. #	Actual FY 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change	Reason for Change
General Fund	10	\$ 5,766,341	\$ 4,146,751	\$ 5,539,000	\$ 6,197,000	12%	City growing/expense increase
Class C Streets Fund	11	\$ 352,835	\$ 143,298	\$ 561,000	\$ 718,000	28%	Upsizing Roads
Municipal Building Authority	20	\$ 44,240	\$ 44,280	\$ 496,460	\$ -	-100%	Building has been paid off
Community Reinvestment Agency	21	\$ 4,000	\$ 4,000	\$ 10,000	\$ 4,500	-55%	Funds for professional services
Emergency Medical Services	24	\$ 158,278	\$ 162,343	\$ 178,000	\$ 187,000	5%	Contracting with the County instead
Capital Projects	45	\$ 2,946,700	\$ 2,318,334	\$ 7,768,500	\$ 5,275,000	-32%	Capital Project Fluctuations
Water Department	51	\$ 1,076,341	\$ 1,306,083	\$ 5,251,000	\$ 4,592,000	-13%	Capital Outlay Improvements
Sewer Department	52	\$ 1,485,430	\$ 1,185,994	\$ 1,727,500	\$ 2,301,500	33%	Vac Truck Purchase
Stormwater Expenses	53	\$ 457,254	\$ 277,672	\$ 356,000	\$ 412,500	16%	Discovery Park Detention Pond
Water Impact Fee Expenses	55	\$ 89,637	\$ 174,371	\$ 1,375,000	\$ 2,131,000	55%	New Well
Park Impact Fee Expenses	56	\$ 82,447	\$ 505,345	\$ 2,120,000	\$ 4,235,000	100%	Park Construction Projects
Sewer Impact Fee Expenses	57	\$ 640,301	\$ 237,195	\$ 460,000	\$ 460,000	0%	Little or no change
Stormwater Impact Fee Expenses	58	\$ -	\$ -	\$ 268,622	\$ 307,000	14%	2600 S Retention Basin construction
Street Impact Fee Expenses	59	\$ 400,000	\$ 340,000	\$ 140,000	\$ 95,000	-32%	1200 West Completed
Total Expenditures		\$ 13,503,803	\$ 10,845,667	\$ 26,251,082	\$ 26,915,500	3%	



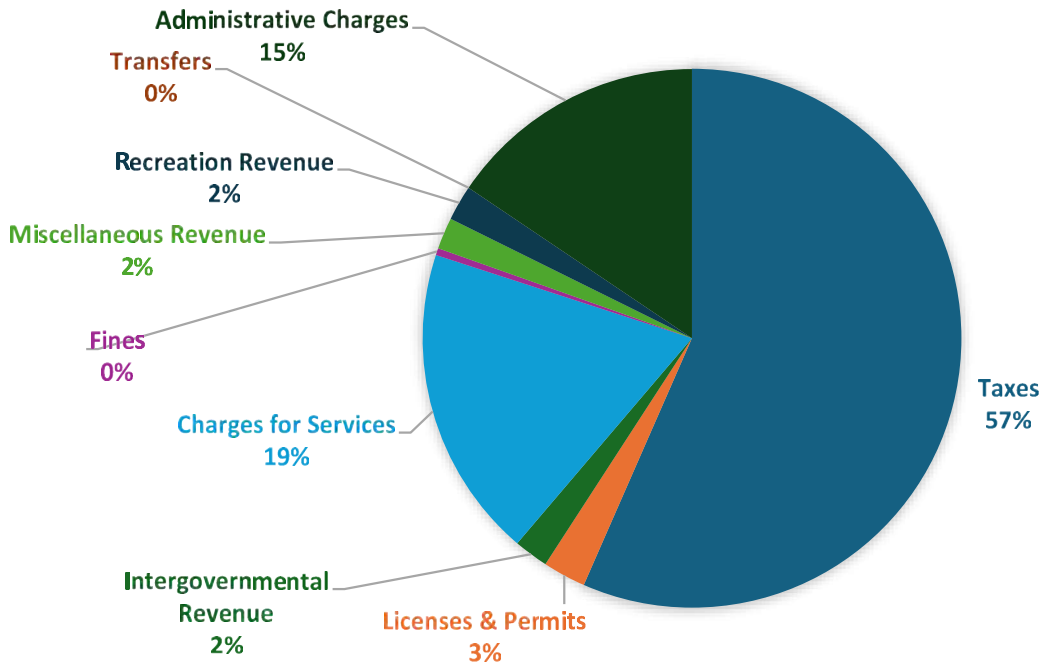
OVERALL REVENUES FY 2026-2027



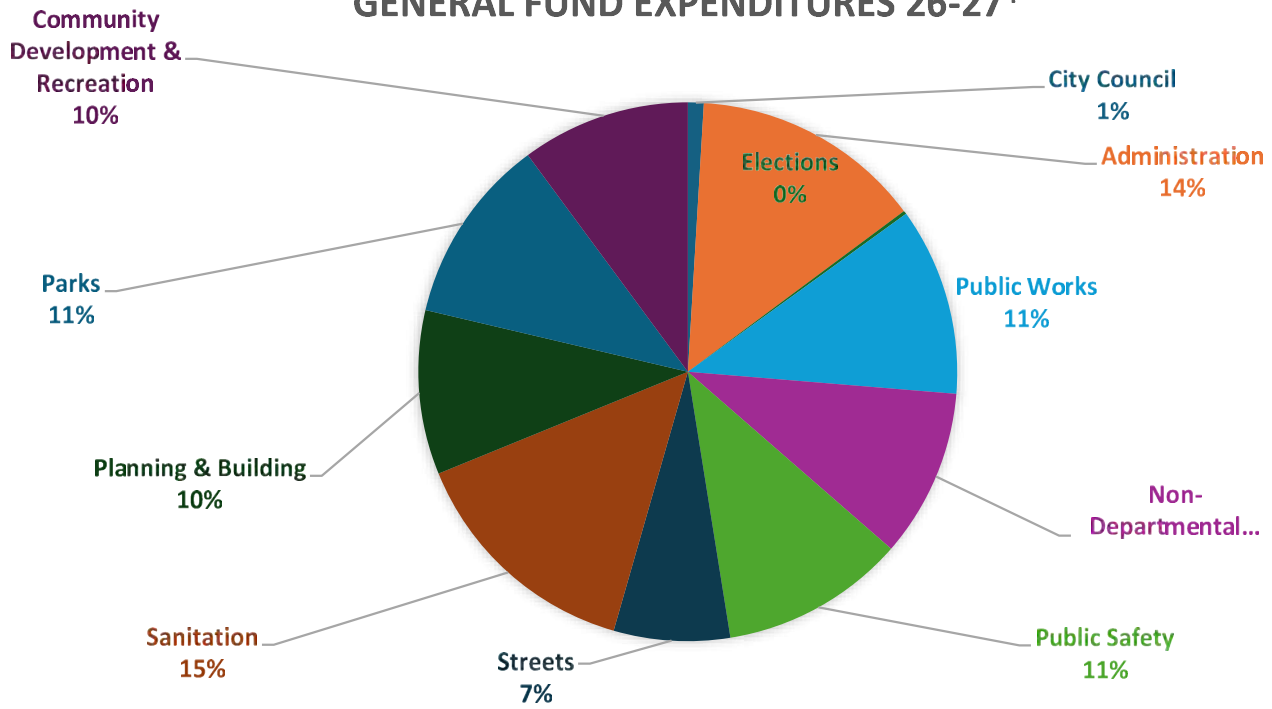
OVERALL EXPENDITURES FY 2026-2027



GENERAL FUND REVENUE 26-27*



GENERAL FUND EXPENDITURES 26-27*



* Percentages listed are the revenue and expenditure shares of the total expected funds of \$5,873,000.

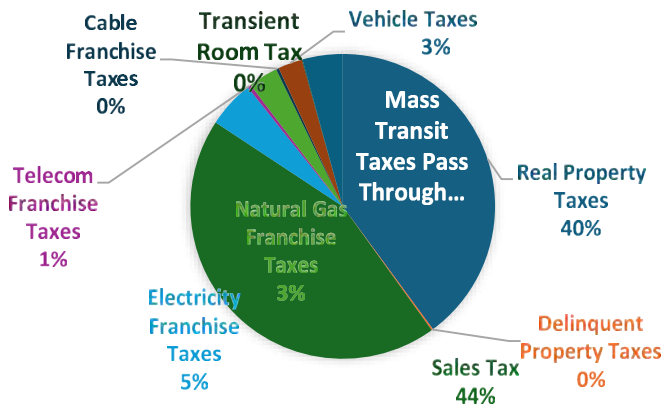
General Fund Revenue: Taxes

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, transient rooms, as well as mass transit taxes.

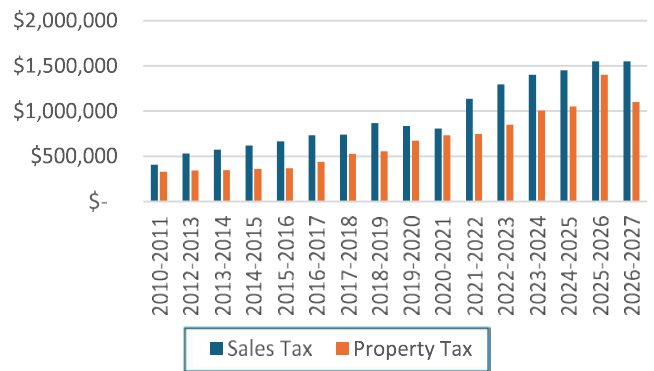
From the table below, it is clear that Nibley’s primary revenue sources are 1) Sales Tax from state sales tax redistribution, and 2) Property Taxes. Nibley’s taxation policy should therefore support state sales tax laws that sustain this revenue and the management of staff and finances to maintain an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

Revenue	Account Number	Actual FY 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Real Property Taxes	10-31-110	\$ 1,036,321	\$ 1,098,273	\$ 1,070,000	\$ 1,400,000	31%
Delinquent Property Taxes	10-31-120	\$ 9,724	\$ 6,932	\$ 5,000	\$ 5,000	0%
Sales Tax	10-31-130	\$ 1,525,428	\$ 920,386	\$ 1,500,000	\$ 1,550,000	3%
Electricity Franchise Taxes	10-31-140	\$ 192,535	\$ 159,582	\$ 155,000	\$ 175,000	13%
Telecom Franchise Taxes	10-31-141	\$ 14,372	\$ 10,529	\$ 16,000	\$ 14,000	-13%
Natural Gas Franchise Taxes	10-31-142	\$ 110,523	\$ 73,895	\$ 135,000	\$ 110,000	-19%
Cable Franchise Taxes	10-31-143	\$ 13,189	\$ 12,969	\$ 20,000	\$ 10,000	-50%
Vehicle Taxes	10-31-150	\$ 91,465	\$ 60,242	\$ 86,000	\$ 90,000	5%
Transient Room Tax	10-31-155	\$ -	\$ -	\$ -	\$ 2,000	
Mass Transit Taxes Pass Through	10-31-160	\$ 157,085	\$ -	\$ 150,000	\$ 150,000	0%
Total Taxes		\$ 3,150,642	\$ 2,342,808	\$ 3,137,000	\$ 3,506,000	12%

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 Property Tax Rates here at this link:

<https://www.cachecounty.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.

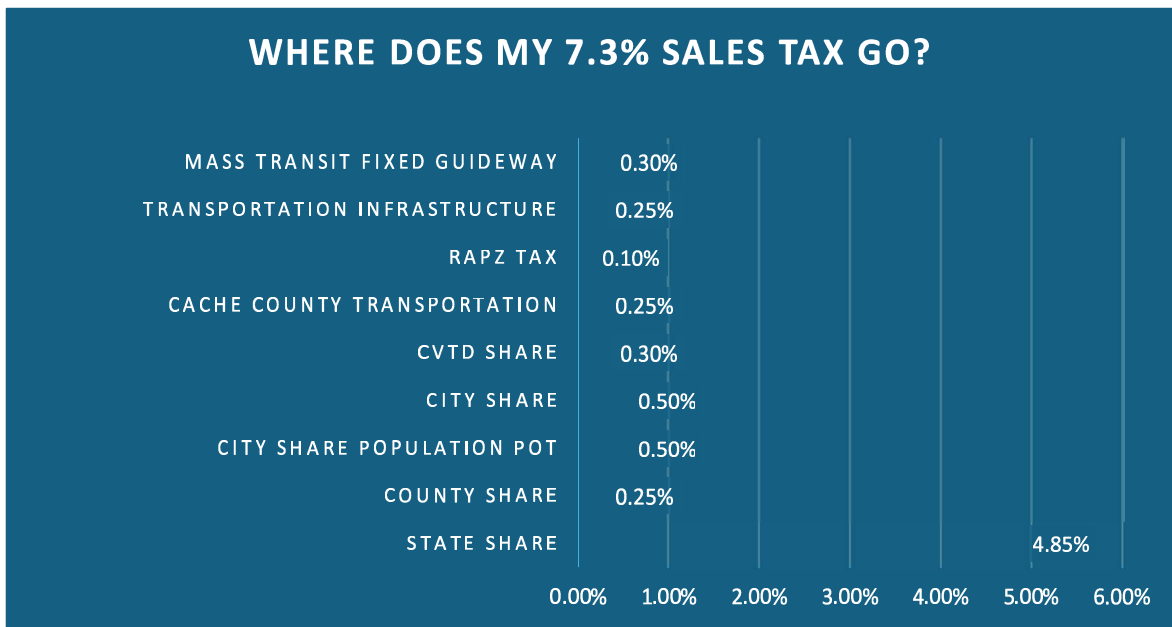
10-31-130 Sales Tax – These are taxes that are collected from retail sales both in Nibley and throughout the state. For every dollar spent in Nibley, one cent is set aside for cities as the municipal share. Nibley City receives 50% of all the municipal share sales taxes generated within Nibley City; 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 7.3%. 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 mass transit, 0.30% goes to mass transit fixed guideway, 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.

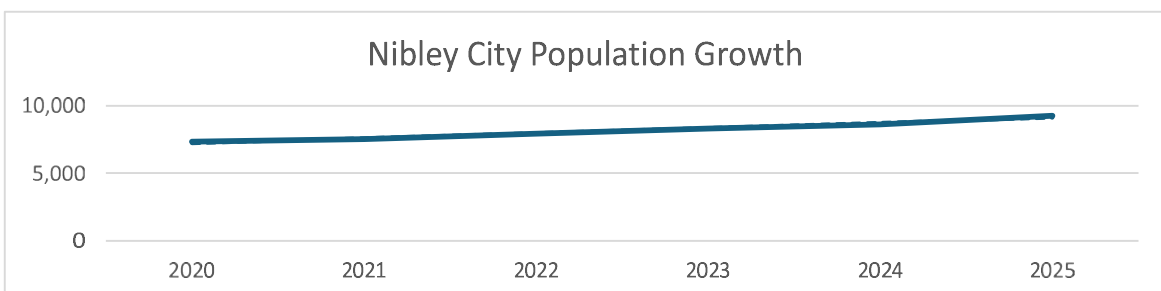
10-31-150 Vehicle Taxes – Revenue generated from the taxes the city receives from vehicle registrations or other taxable personal property. These taxes are collected and distributed by Cache County once each month.

10-31-155 Transient Room Tax - Revenue generated from Transient Room Taxes charged to consumers of short-term lodging located within the City. This is a new tax that will become effective 10/1/2026.

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



Year	2020	2021	2022	2023	2024	2025
Number of Nibley Citizens	7,337	7,537	7,939	8,316	8,615	9,254



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 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Licenses and Permits						
Building Permits	10-32-210	\$ 291,447	\$ 276,970	\$ 103,000	\$ 132,000	28%
Business Licenses & Fees	10-32-220	\$ 11,154	\$ 13,364	\$ 10,000	\$ 10,000	0%
Fire Inspection Fee	10-32-225	\$ 1,890	\$ 2,160	\$ 1,500	\$ 2,000	33%
Dog Licenses	10-32-250	\$ 17,335	\$ 15,465	\$ 15,000	\$ 15,000	0%
Kennel Licenses	10-32-251	\$ 270	\$ 120	\$ -	\$ -	
Right of way Permits	10-32-252	\$ 150	\$ 2,101	\$ -	\$ 1,500	
Total Licenses and Permits		\$ 322,246	\$ 310,179	\$ 129,500	\$ 160,500	24%
Intergovernmental Revenue						
Grant - Children's Theatre	10-33-322	\$ 2,500	\$ 3,750	\$ 5,000	\$ 3,500	-30%
Grant - Miscellaneous	10-33-323	\$ -	\$ -	\$ 2,000	\$ -	-100%
Grant - UDOT Tech Planning Assis	10-33-324	\$ 36,000	\$ -	\$ 60,000	\$ 95,000	58%
Grant - Transportation MP	10-33-326	\$ -	\$ -	\$ 50,000	\$ 30,000	-40%
County Fire Voucher	10-34-327	\$ -	\$ -	\$ -		
Total Intergovernmental		\$ 38,500	\$ 3,750	\$ 117,000	\$ 128,500	10%
Charges For Service						
911 Comm. Center Dispatch	10-34-410	\$ 88,987	\$ 88,938	\$ 100,000	\$ 103,000	3%
Planning Review & Inspection	10-34-420	\$ 196,218	\$ 84,420	\$ 80,000	\$ 90,000	13%
Development Fees Reimbursed	10-34-422	\$ 43,364	\$ 241,714	\$ 60,000	\$ 60,000	0%
Refuse Collection Charges	10-34-430	\$ 743,293	\$ 688,835	\$ 780,000	\$ 896,000	15%
Community Center Rental	10-34-431	\$ 15,864	\$ 12,268	\$ 12,000	\$ 13,000	8%
Variance and Appeals	10-34-681	\$ -	\$ -	\$ 1,000	\$ 1,000	0%
Total Charges for Service		\$ 1,087,725	\$ 1,116,175	\$ 1,033,000	\$ 1,163,000	13%

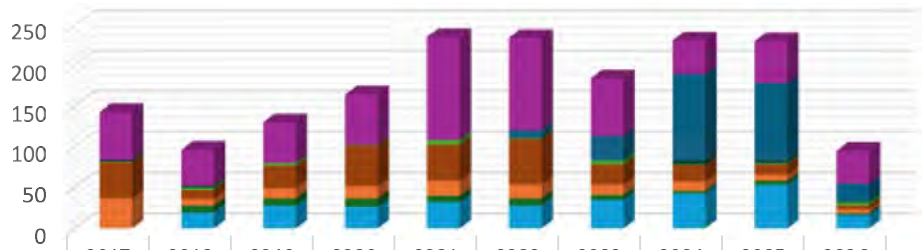
Licenses and Permits

10-32-210 Building Permits – Revenue generated from building permits. We are estimating there will be 130 building permits in 2026. There was a total of 128 new home permits in 2025, a 7.5% increase over 119 homes permitted in 2024. In 2023, 72 homes were constructed, compared to 115 new home permits issued in 2022 and 128 in 2021.

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 2026, including the breakdown for the types of permits.

Building Permits Issued



	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
■ New Single Family Homes (previously including townhomes & ADUs)	59	44	51	62	128	115	72	42	52	41
■ Townhouse Units	0	0	0	0	0	0	0	77	86	21
■ Condo Units	0	0	0	0	0	10	30	30	10	0
■ ADU's	0	0	0	0	0	0	0	3	1	0
■ New Commercial	2	2	0	0	0	0	0	2	2	1
■ Commercial Remodels	1	3	4	1	6	1	5	1	2	4
■ Solar	44	11	27	50	44	56	25	20	13	5
■ Accessory structures (previously including additions, remodels, decks, and basement finishes)	37	8	12	14	18	16	12	11	7	5
■ Basement Finishes	0	9	9	11	8	9	6	3	5	2
■ Additions/Remodels/Deck	0	19	28	26	32	28	35	43	53	16

10-32-220 Business Licenses & Fees - Revenue generated from business licensing fees and late fees, which includes \$40 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 217 home-based businesses and 41 commercial businesses, for an overall annual increase of 5% 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 application or renewal of a 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 \$26 for spayed/neutered dogs or \$36 for unaltered dogs, less a \$10 discount if paid before 2/28 of each year. Revenue is used to help 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 \$31 for a multi-dog license for up to 3 dogs. Revenue is used to help 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 possible \$3,000 RAPZ grant and a \$2,500 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 has applied for \$95,000 to review and update Nibley City's Zoning, Subdivision, Architectural Design Standards and Transportation Design Standards for consistency with General Plan, Town Center Vision, Active Transportation Plan, and Transportation Master Plan in FY 2026-2027.

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

10-33-326 County Fire Voucher - This is a new program provided by the county to fund Fire and EMS services, with participating cities receiving a voucher for the purpose of covering the cost of fire services. The aim is to redistribute property tax revenue so that cities can contract for or provide their own services.

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. See account [10-60-262](#).

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.



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 tickets or administrative fines issued by code enforcement.

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

Revenue	Account Number	Actual FY 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Fines						
Court Fines	10-35-510	\$ 27,194	\$ 20,018	\$ 20,000	\$ 25,000	25%
Administrative Fines	10-35-515	\$ 5,185	\$ 4,685	\$ 1,000	\$ 1,000	0%
Total Fines		\$ 32,379	\$ 24,702	\$ 21,000	\$ 26,000	24%
Miscellaneous Revenue						
Interest Earnings	10-36-610	\$ 143,116	\$ 156,949	\$ 41,000	\$ 70,000	71%
Sale of Surplus Equipment	10-36-670	\$ 1,615	\$ 12,226	\$ 5,000	\$ 5,000	0%
House Rent	10-36-683	\$ 29,700	\$ 28,100	\$ 30,000	\$ 30,000	0%
Penalties	10-36-684	\$ 4,649	\$ 4,635	\$ 2,000	\$ 2,000	0%
Damage To City Property Reim.	10-36-686	\$ 744	\$ 337	\$ 1,000	\$ 1,000	0%
Miscellaneous Revenue	10-36-690	\$ 9,853	\$ 8,494	\$ 5,000	\$ 5,000	0%
Land Leases	10-36-691	\$ 4,395	\$ 4,295	\$ 4,000	\$ 4,000	0%
Total Miscellaneous Revenues		\$ 194,071	\$ 215,035	\$ 88,000	\$ 117,000	33%

Fines

10-35-510 Court Fines - Revenue paid to Nibley from Hyrum City Court (after Hyrum retains a portion to cover their 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 code compliance and zoning enforcement, including parking tickets.

Miscellaneous Revenue

10-36-610 Interest Earnings - Revenue earned from interest on the City's fund balances held in interest-bearing accounts. The interest is allocated annually at the end of the fiscal year to each individual fund based on its proportionate share of the 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, rental revenue for pavilions and equipment, as well as any funds received from sponsorships and grants.

Revenue	Account Number	Actual FY 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Field Rental	10-37-440	\$ 597	\$ 640	\$ 2,000	\$ 1,000	-50%
Youth & Adult Programs	10-37-442	\$ 109,056	\$ 113,651	\$ 90,000	\$ 100,000	11%
Nibley Fit Program	10-37-444	\$ 6,314	\$ 5,355	\$ 6,000	\$ 6,000	0%
Fitness Events	10-37-445	\$ 4,700	\$ 5,693	\$ 3,000	\$ 4,000	33%
Other Special Events	10-37-446	\$ 2,891	\$ 550	\$ 500	\$ 1,000	100%
Rec Rental Equipment	10-37-450	\$ 15	\$ 15	\$ -	\$ -	
Park/Pavilion Rental Fees	10-37-460	\$ 6,237	\$ 5,230	\$ 4,000	\$ 5,000	25%
Heritage Days	10-37-660	\$ 8,340	\$ 200	\$ 7,000	\$ 8,000	14%
Youth Council Revenue	10-37-661	\$ 2,745	\$ 1,320	\$ 1,000	\$ 1,000	0%
Nibley Royalty	10-37-662	\$ 1,664	\$ 1,476	\$ 1,000	\$ 1,000	0%
Sponsorships	10-37-665	\$ 4,125	\$ 2,250	\$ 6,000	\$ 4,000	-33%
Recreation Grants	10-37-700	-	-	\$ 1,000	\$ 1,000	0%
Total Recreation Revenue		\$ 146,683	\$ 136,381	\$ 121,500	\$ 132,000	9%



Hopstacle 2026

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 and Food Truck Roundup. 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.

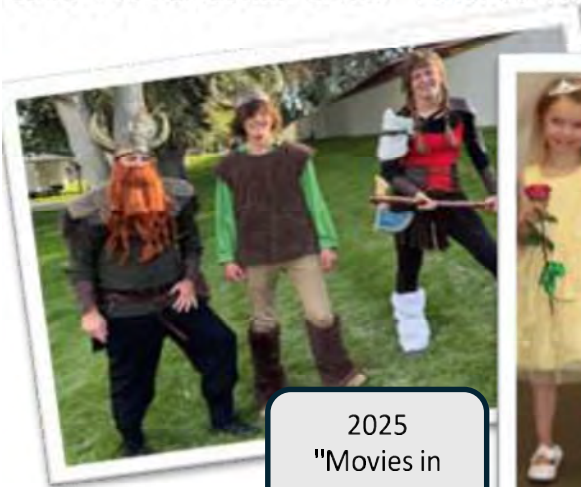
10-37-660 Heritage Days Revenue - Revenue generated through Heritage Days activities and sponsorships. See expenditure account [10-75-660](#).

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.



2025
"Movies in



2026 Nibley
Royalty
Academy



2025 Youth
Pickleball

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 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	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	\$ 360,000	\$ 329,170	\$ 395,000	\$ 427,000	8%
Sewer	10-39-701	\$ 360,000	\$ 329,170	\$ 395,000	\$ 427,000	8%
Stormwater	10-39-702	\$ 80,000	\$ 85,000	\$ 102,000	\$ 110,000	8%
Total Administrative Charges		\$ 800,000	\$ 743,340	\$ 892,000	\$ 964,000	8%
Total General Fund Revenues		\$ 5,772,247	\$ 4,892,370	\$ 5,539,000	\$ 6,197,000	12%

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.



Nibley City Public Works Team (L to R): Carter Lentz, Mitch Turley, Brodie Nelson, Steve Gibbs, Tyler McCary, Braxton Jensen, Rod Elwood, Chet Olsen, James Cleverley, Jared Pratt, John Fricke, Austin Kimball, Steve Eliason, Tom Dickinson, and Austen Powell

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 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Salaries & Wages	10-41-110	\$ 35,858	\$ 28,345	\$ 38,000	\$ 39,000	3%
Employee Benefits	10-41-130	\$ 7,393	\$ 5,785	\$ 8,000	\$ 8,000	0%
Education, Travel & Training	10-41-230	\$ 6,546	\$ 3,173	\$ 10,000	\$ 10,000	0%
Mayor's Discretionary	10-41-620	\$ 1,817	\$ 696	\$ 2,000	\$ 2,000	0%
Total Mayor/Council Expenditures		\$ 51,614	\$ 37,999	\$ 58,000	\$ 59,000	2%

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: Randy Spaulding, Nick Kenczka, Erin Mann, Mayor Larry Jacobsen, Nathan Laursen, and Garrett Mansell.

Administration

Administration fees cover the administrative and office expenses that relate to business operations of the City.

Expenses	Account Number	Actual FY 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Salaries & Wages	10-43-110	\$ 416,744	\$ 363,867	\$ 495,000	\$ 521,000	5%
Employee Benefits	10-43-130	\$ 171,109	\$ 156,135	\$ 208,000	\$ 223,000	7%
Education, Travel & Training	10-43-230	\$ 9,847	\$ 5,908	\$ 17,000	\$ 17,000	0%
Memberships & Dues	10-43-300	\$ 7,077	\$ 8,051	\$ 8,000	\$ 8,000	0%
Professional Services	10-43-310	\$ 37,600	\$ 34,738	\$ 45,000	\$ 53,000	18%
Legal Expense	10-43-311	\$ 4,414	\$ -	\$ 5,000	\$ 5,000	0%
Economic Development	10-43-341	\$ -	\$ -	\$ 4,000	\$ 4,000	0%
Department Expenditures	10-43-400	\$ 25,610	\$ 21,952	\$ 29,000	\$ 29,000	0%
Total Admin. Expenditures		\$ 672,401	\$ 590,651	\$ 811,000	\$ 860,000	6%

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
- Part-Time Facilities Maintenance

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 Records Association, a Wastewater Operator Certificate, the Cache Valley Chamber of Commerce, the Association of Public Treasurers of the US and Canada, Nibley Entity Registration, the International City Management Association, the Utah League of Cities and Towns, as well as other associated memberships and dues.

10-43-310 Professional Services - Funds allocated for external 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 2, 2027, with a primary election held, if needed. The Federal SAVE Act, if passed, may have a significant impact on Nibley's election expenses.

Expenses	Account Number	Actual FY 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Department Expenditures	10-47-400	\$ -	\$ 24	\$ 2,000	\$ 1,000	-50%
Cache County	10-47-450	\$ -	\$ 9,531	\$ 10,000	\$ 11,000	10%
Total Election Expenditures		\$ -	\$ 9,555	\$ 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

2025-2026 Department Accomplishments/Duties

- * Provided opportunities for education and training for all employees
- * Protected the health and well-being of employees and public
 - * Maintained safe 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

2026-2027 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 spaces
 - * Maintain an exceptionally qualified and well-trained staff
- * Continue to implement iWorqs Work Management Software
 - * Promote a safe work environment for staff

Department Performance Measures

Measures	24-25 Target/Actual	25-26 Target/Actual	FY 26-27 Target	FY 27-28 Target
Department Work Orders	50%/20%	50%/25%	75%	90%
Safety Program	50%/40%	60%/50%	75%	85%
Team Building Committee	75%/50%	50%/50%	75%	75%
Public Works Recognition	50%/25%	25%/50%	75%	75%

Department 5-Year Plan

FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Hire Additional Streets employee	Look at hiring additional Parks employee	Re-evaluate all departments for staffing	Vehicle Wash Bay	Begin the process for a new public works facility
Capital Equipment Plan	Replace Gap Vax	Evaluate vehicles	Move Salt Shed	
Replace 1997 International Bobtail	Purchase work truck/look at lease options for RAV4	Replace the 2011 Freightliner	Purchase staff vehicles	

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 general 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 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Salaries & Wages	10-48-110	\$ 307,951	\$ 264,985	\$ 321,000	\$ 344,000	7%
Employee Benefits	10-48-130	\$ 121,954	\$ 108,739	\$ 128,000	\$ 138,000	8%
Education, Travel & Training	10-48-230	\$ 10,745	\$ 8,634	\$ 22,000	\$ 15,000	-32%
Office Supplies	10-48-240	\$ 1,865	\$ 337	\$ 2,000	\$ 2,000	0%
Uniforms and PPE	10-48-247	\$ 8,401	\$ 3,230	\$ 9,000	\$ 9,000	0%
Facilities and Maintenance	10-48-250	\$ 16,648	\$ 8,240	\$ 19,000	\$ 20,000	5%
Vehicle Fuel	10-48-251	\$ 50,135	\$ 27,623	\$ 58,000	\$ 65,000	12%
Vehicle Repair and Maintenance	10-48-252	\$ 34,505	\$ 32,082	\$ 36,000	\$ 36,000	0%
Utilities	10-48-270	\$ 10,491	\$ 8,952	\$ 15,000	\$ 15,000	0%
Memberships & Dues	10-48-300	\$ 407	\$ 1,112	\$ 2,000	\$ 2,000	0%
Professional Services	10-48-310	\$ -	\$ -	\$ 500	\$ 500	0%
Legal Expense	10-48-311	\$ -	\$ -	\$ 500	\$ 500	0%
Department Expenditures	10-48-400	\$ 7,660	\$ 3,740	\$ 8,000	\$ 8,000	0%
Engineering Expense	10-48-514	\$ 5,963	\$ -	\$ 8,500	\$ 8,500	0%
Emergency Expenses	10-48-515	\$ 9,955	\$ 7,664	\$ 10,000	\$ 10,000	0%
Safety	10-48-516	\$ 5,877	\$ 1,937	\$ 6,000	\$ 6,000	0%
Capital Outlay Equipment	10-48-740	\$ -	\$ 18,811	\$ 19,500	\$ 19,500	0%
Total Public Works Expenditures		\$ 592,557	\$ 496,087	\$ 665,000	\$ 699,000	5%

10-48-110 Salaries & Wages - Funds allocated for salaries for Public Works Director, City Engineer, and a Public Works Inspector.

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 FY 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Office Supplies	10-50-240	\$ 8,413	\$ 1,848	\$ 7,000	\$ 8,000	14%
Postage/Shipping	10-50-243	\$ 1,699	\$ 2,362	\$ 2,500	\$ 3,000	20%
Utility Billing Postage	10-50-245	\$ 17,511	\$ 14,379	\$ 17,000	\$ 19,000	12%
Facilities and Maintenance	10-50-250	\$ 7,070	\$ 4,972	\$ 4,000	\$ 5,000	25%
Utilities	10-50-270	\$ 18,740	\$ 16,055	\$ 19,000	\$ 20,000	5%
Software	10-50-370	\$ 54,238	\$ 73,655	\$ 79,000	\$ 85,000	8%
Bank Charges	10-50-440	\$ 33,959	\$ 34,663	\$ 42,000	\$ 47,000	12%
Insurance Expense	10-50-510	\$ 72,276	\$ 72,834	\$ 75,000	\$ 77,000	3%
Building Lease-transfer to MBA	10-50-511	\$ -	\$ -	\$ -	\$ -	
Emergency Expense	10-50-515	\$ 13,984	\$ -	\$ 10,000	\$ 10,000	0%
Information Technology	10-50-518	\$ 33,318	\$ 21,407	\$ 34,000	\$ 50,000	47%
Community Center	10-50-520	\$ 350	\$ -	\$ 2,000	\$ 2,000	0%
Newsletter	10-50-530	\$ 9,014	\$ 9,031	\$ 8,000	\$ 10,000	25%
Transfer To Capital Projects	10-50-910	\$ 1,100,000	\$ 161,250	\$ 193,500	\$ 140,000	-28%
Transfer to CRA	10-50-915	\$ -	\$ 8,333	\$ 10,000	\$ -	-100%
Mass Transit Tax Pass-Thru	10-50-920	\$ 157,085	\$ -	\$ 150,000	\$ 150,000	0%
Total Non-Departmental Expenses		\$ 1,527,658	\$ 420,789	\$ 653,000	\$ 626,000	-4%

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, IWORQS, Genea, Stone Security, 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 - No funds are allocated for City Hall bond payments paid through the Municipal Building Authority this year, as this bond has been recently paid off. See account [20-30-500](#). Sufficient money was transferred to pay off the loan for the construction of City Hall, which was authorized by City Council if investment interest rates dropped below the bond interest rate for a period of 3 consecutive months. Money was 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 to the CRA, or Community Reinvestment Agency account. See account [22-31-500](#).

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



Public Safety

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

Expenses	Account Number	Actual FY 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Salaries & Wages	10-54-110	\$ 16,748	\$ 14,239	\$ 16,000	\$ 16,000	0%
Employee Benefits	10-54-130	\$ 2,056	\$ 1,703	\$ 2,000	\$ 2,000	0%
Education, Travel, & Training	10-54-230	\$ -	\$ -	\$ -	\$ 1,000	
Memberships & Dues	10-54-300	\$ -	\$ -	\$ -	\$ -	
Court Prosecution	10-54-311	\$ 15,000	\$ 13,851	\$ 21,000	\$ 22,000	5%
Sheriff Contract Services	10-54-320	\$ 120,555	\$ 63,672	\$ 128,000	\$ 137,000	7%
Fire Protection - Hyrum	10-54-340	\$ 103,388	\$ 111,995	\$ 113,000	\$ 375,000	232%
EMS - Cache County	10-54-350	\$ -	\$ -	\$ -		
Cache First Responders	10-54-351	\$ -	\$ -	\$ -		
Animal Control	10-54-360	\$ 18,070	\$ 10,050	\$ 20,000	\$ 21,000	5%
Department Expenditures	10-54-400	\$ 10,521	\$ 364	\$ 6,000	\$ 6,000	0%
911 Communication Center	10-54-440	\$ 80,643	\$ 82,071	\$ 100,000	\$ 106,000	6%
Total Public Safety Expenditures		\$ 366,982	\$ 297,945	\$ 406,000	\$ 686,000	69%

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, extra funds are budgeted for the Prosecutor to provide additional services.

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

10-54-340 Fire Protection - Hyrum - Funds allocated to fulfill the contracted amount with the Hyrum City Fire Department. The 2026-2027 fee increased from \$13.00 per resident per year in 2025-2026 to \$40.00 per resident per year for this upcoming budget cycle.

10-54-350 EMS - Cache County - Funds allocated to pay for contracted Emergency Medical Services to Cache County.

10-54-351 Cache First Responders - Funds allocated to pay for contracted First Responder services to Cache County.

10-54-360 Animal Control - Funds allocated to pay for contracted services 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 \$3.40 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.

2025-2026 Department Accomplishments/Duties

- *Painted all City Crosswalks, 3200 South, and 2600 South.
- *Assisted with concrete and installation of library dropbox at City Hall.
- *Treated 51,035 square feet of road with AP4.
- *Applied 1,274 pounds of mastic on 2980 S and Clear Creek roads.
- *240 lane miles have been swept.
- *Applied mastic on 800 West for Road Preservation.
- *Assisted in major events with the Recreation Department.
- *Sprayed 80 lane miles of weeds in the springtime.

2026-2027 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.
- *Update Transportation Master Plan.
- *Spray weeds growing in the city roads.
- *Implement new Sidewalk Program.

Department Performance Measures

Measures	25-26 Goal	25-26 Actual	26-27 Goal	27-28 Goal
Street Sweeping 3 times per year	100%	100%	100%	100%
Crackseal	100%	100%	100%	100%
Road Preservation	20%	5%	20%	20%
Painting (Crosswalks)	100%	100%	100%	100%
Red Curbing Painting	School Curbs Repainted	100%	Hydrant curbs repainted	School curbs repainted
Paint City Parking Lots	16%	16%	16%	16%

Department 4-Year Plan

FY 26-27	FY 27-28	FY 28-29	FY 29-30
New Full-Time Employee		Replace Sweeper	
Sidewalk Program	Sidewalk Program	Sidewalk Program	Sidewalk Program
Implement Smart Streets	Implement Smart Streets	Implement Smart Streets	Implement Smart Streets

Streets Department

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

Expenses	Account Number	Actual FY 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Salaries & Wages	10-60-110	\$ 69,950	\$ 59,932	\$ 71,000	\$ 102,000	44%
Seasonal Salaries And Wages	10-60-115	\$ 5,295	\$ 5,079	\$ 7,000	\$ 7,000	0%
Crossing Guard Salaries & Wages	10-60-120	\$ 36,393	\$ 31,865	\$ 42,000	\$ 43,000	2%
Employee Benefits	10-60-130	\$ 36,470	\$ 31,623	\$ 37,000	\$ 59,000	59%
Crossing Guard Benefits	10-60-135	\$ 2,590	\$ 2,347	\$ 4,000	\$ 5,000	25%
Education, Travel & Training	10-60-230	\$ 7,545	\$ 4,898	\$ 7,000	\$ 8,000	14%
Equipment and Maintenance	10-60-250	\$ 38,581	\$ 20,305	\$ 40,000	\$ 30,000	-25%
Signs Maintenance Mgt.	10-60-255	\$ -	\$ -	\$ -	\$ 5,000	
New Development Infrastructure	10-60-262	\$ 14,540	\$ 72,046	\$ 60,000	\$ 60,000	0%
Utilities - Street Lights	10-60-275	\$ 36,024	\$ 37,292	\$ 38,000	\$ 39,000	3%
House Maintenance	10-60-278	\$ 112	\$ -	\$ 5,000	\$ 5,000	0%
Memberships & Dues	10-60-300	\$ 265	\$ 636	\$ 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	\$ 2,659	\$ 798	\$ 3,000	\$ 3,000	0%
Snow Removal	10-60-450	\$ 22,999	\$ 8,158	\$ 23,000	\$ 23,000	0%
Engineering Expense	10-60-514	\$ -	\$ 1,000	\$ 5,000	\$ 5,000	0%
Emergency Expense	10-60-515	\$ -	\$ -	\$ 10,000	\$ 10,000	0%
Streetlights	10-60-611	\$ 8,591	\$ 6,708	\$ 8,000	\$ 8,000	0%
Capital Outlay Equipment	10-60-740	\$ -	\$ 16,000	\$ 16,000	\$ 18,000	13%
Total Streets Expenditures		\$ 282,014	\$ 298,686	\$ 378,000	\$ 432,000	14%

10-60-110 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. This fund also pays for a portion of one part-time employee.

10-60-115 Seasonal Salaries & Wages - Funds designated to cover the wages of seasonal employees, with the cost evenly divided between the Streets and Stormwater departments.

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, including 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](#).

10-60-255 Signs Maintenance Management - Funds allocated for Street Sign Maintenance.

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 three 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 dues 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 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Professional Services	10-62-310	\$ -	\$ -	\$ -	\$ -	
Refuse Collection Services	10-62-320	\$ 740,869	\$ 664,969	\$ 775,000	\$ 888,000	15%
Department Expenditures	10-62-400	\$ 1,032	\$ -	\$ 3,000	\$ 3,000	0%
Engineering Expense	10-62-514	\$ -	\$ -	\$ -	\$ -	
Emergency Expense	10-62-515	\$ -	\$ -	\$ -	\$ -	
Total Sanitation Expenditures		\$ 741,900	\$ 664,969	\$ 778,000	\$ 891,000	15%

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 \$16.67, 96-gallon garbage container \$17.77, recycle container \$5.63, and green waste container \$11.70. 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.

2025-2026 Department Accomplishments/Duties

- *Completed development of update to the City's General Plan.
- *Partnered with USU Landscape Architecture Department to study and recommend a plan for Nibley Town Center and Nibley Meadows Park.
- *Drafted and made recommendations to Planning Commission and City Council for 25 ordinances in 2025 that resulted in rezones and improvements to Nibley City Code, including parking, Classification of New and Unlisted Uses, R-M and R-PUD zoning standards, flag lots, and updates required by the Utah State Legislature in 2025.
- *Maintained compliance with State moderate-income housing requirements.
- *Issued 228 building permits in 2025, including 51 new single-family, 1 ADU, 86 townhomes, and 10 condominium units. All lots in Heritage Crossing, Firefly Estates 2B and Nibley Meadows Phase 1 have been permitted. Ridgeline Park Phase 3 and Nibley Meadows Phases 2 and 3 were completely built out.
- *Reviewed subdivision, conditional use, business license, accessory building, fence, and kennel permit applications.
- *Effectively enforced Nibley City Code.
- *Retained building inspector and planner certifications through continuing education.

2026-2027 Department Goals/Projects

- *Review and update Nibley City's Zoning, Subdivision, Architectural Design Standards and Transportation Design Standards for consistency with General Plan, Town Center Vision, Active Transportation Plan, and Transportation Master Plan.
- *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.
- *Implement Strategies of General Plan, including Moderate-Income Housing Plan.
- *Coordinate with engineering for development of Transportation Master Plan.
- *As necessary, update Nibley City Code for compliance with State Code.
- *Develop mutual aid agreement with surrounding Jurisdictions.
- *Obtain commercial building license in house.
- *Scan all remaining residential and commercial plan sets.
- *Develop mutual aid agreement with surrounding Jurisdictions.
- *Obtain Certified Building Official (CBO) license.
- *Scan all remaining residential and commercial plan sets.

Department Performance Measures

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

Department 4-Year Plan

FY 26-27	FY 27-28	FY 28-29	FY 29-30
Water Master Plan	Sewer Master Plan	Parks and Rec Master Plan	Stormwater Master Plan
Economic Development Strategic Plan			

Planning & Building

Expenses	Account Number	Actual FY 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Salaries & Wages	10-68-110	\$ 183,785	\$ 163,538	\$ 218,000	\$ 234,000	7%
Employee Benefits	10-68-130	\$ 81,448	\$ 67,612	\$ 84,000	\$ 93,000	11%
Education, Travel & Training	10-68-230	\$ 9,223	\$ 7,964	\$ 15,000	\$ 15,000	0%
Office Supplies	10-68-240	\$ 134	\$ 313	\$ 1,000	\$ 1,000	0%
Memberships & Dues	10-68-300	\$ 1,277	\$ 412	\$ 2,000	\$ 2,000	0%
Professional Services	10-68-310	\$ 68,633	\$ 63,149	\$ 203,000	\$ 193,000	-5%
Legal Expenses	10-68-311	\$ 27,999	\$ 12,063	\$ 25,000	\$ 30,000	20%
Commercial Review	10-68-315	\$ 5,500	\$ 4,370	\$ 5,000	\$ 6,000	20%
Department Expenditures	10-68-400	\$ 984	\$ 1,683	\$ 2,000	\$ 2,000	0%
Engineering Expense	10-68-514	\$ 2,340	\$ -	\$ 5,000	\$ 5,000	0%
Code Enforcement	10-68-550	\$ 686	\$ 13,969	\$ 13,000	\$ 8,000	-38%
County Planning Assessment	10-68-621	\$ 11,757	\$ 12,722	\$ 11,500	\$ 13,000	13%
Capital Outlay Equipment	10-68-740	\$ -	\$ 8,303	\$ 9,000	\$ 9,000	0%
Total Planning & Building Expenses		\$ 393,765	\$ 356,098	\$ 593,500	\$ 611,000	3%

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 \$120,000 for Nibley City Land Use and Transportation Code and Standards Modernization, \$3000 for Highway 165 Study in coordination with Cache County and UDOT, \$10,000 for a grant writer, and \$100,000 for the Transportation 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.

2025-2026 Department Accomplishments/Duties

- Installed 3 web-based smart sprinkler controllers.
 - Maintained 46 city-owned properties.
 - Planted 35 trees at 3 different parks in Nibley.
- Completed redo of Mount Vista Park sprinkler system.
- Phases 1 and 2 mostly completed at Nibley City Center Park.

2026-2027 Department Goals

- Complete phases 1 and 2 at Nibley City Center Park.
- Continue to find ways to be more efficient with park maintenance practices.
- Install meters on secondary water systems at Heritage, Clear Creek, Elkhorn, and Anhder Parks.
 - Finish up park signage.
- Install water-wise landscape in park strip in front of city hall.

Department Performance Measures

Measures	FY 25-26		FY 26-27 Target	FY 27-28 Target
	Goals	Actual	Goals	Goals
2 certified staff in each of the following:	2%	1%		
Non-Commercial Pesticide Applicator	2	1	2	2
Certified Playground System Inspector	2	1	2	2
International Society of Arborist	2	1	1	2
Qualified Water-Efficient Landscaper	2	2	1	2
Certified Irrigation Technician	1	0	1	2
Certified Backflow Tester	N/A	N/A	N/A	1
Playground Inspections	100%	100%	100%	100%

Department 4-Year Plan

FY 26-27	FY 27-28	FY 28-29	FY 29-30
20% of restrooms with timer locks	20% of restrooms with timer locks	20% of restrooms with timer locks	20% of restrooms with timer locks
3 new web-based sprinkler controllers	2 new web-based sprinkler controllers	2 new web-based sprinkler controllers	2 new web-based sprinkler controllers
Create plan for new Nibley Meadows Park	Elkhorn Restroom Remodel	Finish Phase 3 of Nibley City Center Park	Start Phase 2 of Nibley Meadows Park
	Swing set repair Anhder Park	Replace Meadow View Playground	Replace sprinklers and turf at Elkhorn Park
	Playground replacement Heritage Park	Finish Phase 1 of Nibley Meadow Park	
	Start Phase 3 of Nibley City Center Park and Phase 1 of Nibley Meadows Park		

Parks

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

Expenses	Account Number	Actual FY 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Salaries & Wages	10-70-110	\$ 240,090	\$ 224,391	\$ 256,000	\$ 286,000	12%
Seasonal Salaries & Wages	10-70-115	\$ 55,820	\$ 25,089	\$ 53,500	\$ 53,500	0%
Employee Benefits	10-70-130	\$ 137,044	\$ 121,574	\$ 142,000	\$ 155,000	9%
Education, Travel & Training	10-70-230	\$ 5,290	\$ 5,884	\$ 9,000	\$ 8,000	-11%
Facilities and Maintenance	10-70-250	\$ 77,627	\$ 46,772	\$ 75,000	\$ 79,000	5%
Utilities	10-70-270	\$ 28,341	\$ 26,302	\$ 28,500	\$ 30,000	5%
Memberships & Dues	10-70-300	\$ 1,283	\$ 795	\$ 2,000	\$ 2,000	0%
Legal Expense	10-70-311	\$ -	\$ -	\$ 1,000	\$ 1,000	0%
Department Expenditures	10-70-400	\$ 1,824	\$ 1,348	\$ 3,000	\$ 3,000	0%
Trees	10-70-420	\$ 6,574	\$ 8,921	\$ 9,000	\$ 9,000	0%
Morgan Farm	10-70-695	\$ 11,494	\$ 13,000	\$ 13,000	\$ 13,000	0%
Capital Outlay Equipment	10-70-740	\$ 43,588	\$ 21,997	\$ 22,000	\$ 54,000	145%
Total Parks Expenditures		\$ 608,975	\$ 496,074	\$ 614,000	\$ 693,500	13%

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 are allocated for the wages of seasonal employees, with 57% paid from the Parks budget, 36% from the Stormwater budget, and 7% from the Streets budget.

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.

10-70-270 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 donation to 501(c)(3) for minor repairs and needs at Morgan Farm.

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.

2025-2026 Accomplishments and Duties

- *Utilized Event Temps and Fitness Instructors for improved peak demand staffing for events and program launches.
 - *Continued to increase overall Fun Run participation.
 - *Continued to significantly increase overall participation in youth sports.
 - *Ali graduated from the URPA Leadership Academy.
 - *Jayden was accepted to and is attending the 25-26 URPA Leadership Academy.
- *Chad continues to serve as the URPA Rural and Small Towns Representative and helped organize and present at the Rural and Small Towns workshop to other professionals representing small communities.
- *Continued support of the Indoor Recreation Feasibility Study that has included multiple communities exploring indoor recreation options, with continued collaboration with the Cache County Feasibility Study.
- *Successfully launched a new JUMPSTArT Youth Volleyball program for both the Fall and Spring seasons with a public-private partnership for programming with Mountain Peak Volleyball.
 - *Offered a new Adult CoEd Volleyball Program in partnership for programming with Mountain Peak Volleyball.
 - *Offered a successful Street Hockey Clinic as a part of Nibley Heritage Days.
- *Created and distributed multiple program preference surveys for: youth programs, adult programs, outdoor and nature programming, and performing arts programming to guide potential fulfillment of recreation program alternatives to expand the diversity of participation and community reach.
- *Explore the best solutions including possible partnerships for accomodating youth programs through the development of both indoor and outdoor recreation spaces.

2026-2027 Department Goals

- *Align appropriate levels of recreation staffing to support existing events and programs, and to support new programs where demonstrated interest has been established.
 - *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 including possible partnerships for accomodating youth programs through the development of both indoor and outdoor recreation spaces.
 - *Forecast future outdoor athletic field needs based on participation, growth, and historical growth in population.

Department Performance Measures

Measures	25-26 Target	25-26 Actual	26-27 Target	27-28 Target
Increase Youth Programs	15%	27%	15%	15%
Increase Teen Participation	10% Increase	Goal not met		
Offer an Adult Program	2	1 (goal met)	1	1
Completed Indoor Rec Feasibility Study	0	1 (In progress)	In Progress	TBD
Increase overall program participation	10% Increase	> 10% Increase	10% Increase	10% Increase
Develop an improved Nibley Fit participation reporting process			Update and implement the new process	Evaluate Process

Department 4-Year Plan

FY 26-27	FY 27-28	FY 28-29	FY 28-29
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
Complete an in-house estimate of athletic field needs based on program and population growth	Initiate process to hire a consultant to complete a feasibility study for athletic fields (pending funding	Begin final concepts for Athletic Field Plan	Start construction for additional multi-use Athletic Field Phase 1

Community Development and Recreation

Expenses	Account Number	Actual FY 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Salaries & Wages	10-75-110	\$ 187,248	\$ 173,913	\$ 192,000	\$ 224,000	17%
Seasonal Salaries & Wages	10-75-115	\$ 40,218	\$ 32,741	\$ 53,500	\$ 53,500	0%
Employee Benefits	10-75-130	\$ 103,370	\$ 97,287	\$ 105,000	\$ 119,000	13%
Education, Travel & Training	10-75-230	\$ 12,549	\$ 5,155	\$ 14,000	\$ 15,000	7%
Uniforms	10-75-247	\$ 88	\$ -	\$ 500	\$ 500	0%
Memberships & Dues	10-75-300	\$ 430	\$ 305	\$ 1,000	\$ 1,000	0%
Department Expenditures	10-75-400	\$ 7,527	\$ 4,896	\$ 5,000	\$ 5,500	10%
Sponsorships	10-75-415	\$ -	\$ 208	\$ 500	\$ 500	0%
Library	10-75-420	\$ 40,680	\$ 63,200	\$ 63,000	\$ 68,000	8%
Rec Rental Equipment	10-75-500	\$ -	\$ -	\$ 300	\$ 300	0%
Youth & Adult Programs	10-75-515	\$ 72,580	\$ 67,903	\$ 59,700	\$ 62,000	4%
Hyrum Senior Center	10-75-650	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500	0%
Wildlife	10-75-652	\$ 498	\$ 120	\$ 500	\$ 1,000	100%
Special Events	10-75-657	\$ 8,817	\$ 6,913	\$ 9,500	\$ 10,000	5%
Heritage Days	10-75-660	\$ 29,046	\$ 1,867	\$ 26,000	\$ 27,200	5%
Children's Theater	10-75-661	\$ 7,658	\$ 475	\$ 9,500	\$ 9,500	0%
Youth Council	10-75-662	\$ 5,570	\$ 3,459	\$ 6,000	\$ 6,000	0%
Nibley Royalty & Float	10-75-664	\$ 3,863	\$ 112	\$ 4,000	\$ 4,000	0%
Nibley Fit Program	10-75-669	\$ 1,332	\$ 640	\$ 2,500	\$ 2,500	0%
Other Fitness Programs	10-75-670	\$ 3,568	\$ 4,906	\$ 4,000	\$ 4,000	0%
Parks and Rec Committee	10-75-671	\$ 2,433	\$ 1,789	\$ 2,000	\$ 2,000	0%
Capital Outlay Equipment	10-75-740	\$ -	\$ 10,509	\$ 10,500	\$ 10,500	0%
Total Community Dev. Expenditures		\$ 528,476	\$ 477,898	\$ 570,500	\$ 627,500	10%

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.

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 currently based upon a charge of \$26.00 per household located within Nibley City, as a result of a recently negotiated Library Agreement with Hyrum City 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.

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 a possible \$5,500 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.



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.

2025-2026 Department Accomplishments/Duties

- * Applied 51,035 square feet of AP4 to roads.
- * Crack Sealed all roads prior to preservation.
- * Painted all City streets that require paint.

2026-2027 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	25-26 Goal	25-26 Actual	26-27 Goal	27-28 Goal
Asphalt Preservation	AP4 250 West	100% Completed	Section of 3200 S, 2600 S, and 1200 W	TBD
Chip Seal	2600 South East side of Main Street	100% Completed	Section of 3200 S, 2600 S, and 1200 W	TBD
Painting 3200 South	Painting from Hwy 165 to 1600 W	100% Completed	Painting from Hwy 165 to 1600 W	TBD
Mastic Seal	100% goal	100% Completed	100% goal	100% goal

Department 5-Year Plan

FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
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	Paint Streets yearly	Paint Streets yearly	Paint Streets yearly	Paint Streets yearly

Class "C" Streets Fund

Class "C" road system is a funding program that was established by Utah legislature in 1937 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 FY 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Mass Transit Taxes PTIF	11-30-135	\$ 151,255	\$ 91,036	\$ 125,000	\$ 125,000	0%
Interest Earnings	11-30-400	\$ 60,415	\$ 58,911	\$ 56,000	\$ 6,000	-89%
Class "C" Street Allotment	11-30-500	\$ 611,238	\$ 488,992	\$ 370,000	\$ 400,000	8%
New Development Asphalt	11-30-600	\$ 86,747	\$ 33,395	\$ 10,000	\$ 10,000	0%
Appropriation Of Fund Balance	11-30-611	\$ -	\$ -	\$ -	\$ 177,000	
Total Revenues		\$ 909,654	\$ 672,333	\$ 561,000	\$ 718,000	28%

Expenses	Account Number	Actual FY 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Class "C" Street Projects	11-40-650	\$ 322,835	\$ 92,500	\$ 100,000	\$ 660,000	560%
Reserves	11-40-699	\$ -	\$ -	\$ 421,000	\$ -	-100%
Mass Transit Road Projects	11-40-700	\$ -	\$ -	\$ -	\$ -	
Pavement Assessment and Pla	11-40-710	\$ 5,000	\$ 434	\$ 5,000	\$ 3,000	-40%
Pavement Markings	11-40-711	\$ 25,000	\$ 15,667	\$ 25,000	\$ 35,000	40%
New Development Asphalt	11-40-712	\$ -	\$ 34,698	\$ 10,000	\$ 10,000	0%
Concrete Repair	11-40-713	\$ -	\$ -	\$ -	\$ 10,000	
Total Capital Expenditures		\$ 352,835	\$ 143,298	\$ 561,000	\$ 718,000	28%

Surplus/(Deficit)	\$ 556,819	\$ 529,035	\$ -	\$ -
Beginning Cash Balance (Est.)				\$ 2,185,892
Reserve/(Appropriated Funds)				\$ (177,000)
Ending Cash Balance (Est.)				\$ 2,008,892

Revenue Accounts:

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

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.

11-40-712 New Development Asphalt - Funds allocated to pay for the first surface treatment in new developments.

11-40-713 Concrete Repair - Funds allocated to replace concrete in roadways.

Municipal Building Authority

This entity was created to acquire land and a building for Nibley City Hall for public use. It is included in the City budget for administrative ease. The bond was recently paid off after interest earnings stayed below the bond rate for three consecutive months, in line with City Council's decision.

Revenue	Account Number	Actual FY 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Interest Subsidy	20-30-400	\$ -	\$ -	\$ 4,000	\$ -	-100%
Lease (Nibley GF Contribution)	20-30-500	\$ -	\$ -	\$ -	\$ -	
Lease (Cap Projects Fund Cont)	20-30-501	\$ 24,000	\$ -	\$ -	\$ -	
Interest Earned	20-30-610	\$ 25,533	\$ 16,340	\$ -	\$ -	
Appropriation Of Fund Balance	20-30-611	\$ -	\$ -	\$ 492,460	\$ -	-100%
Total Revenues		\$ 49,533	\$ 16,340	\$ 496,460	\$ -	-100%

Expenses	Account Number	Actual FY 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Reserves	20-40-699	\$ -	\$ -	\$ -	\$ -	
Debt Service	20-40-810	\$ 24,000	\$ 25,000	\$ 482,000	\$ -	-100%
Transfer to Capital Projects	20-40-811	\$ -	\$ -	\$ -	\$ -	
Debt Service - Interest	20-40-820	\$ 20,240	\$ 19,280	\$ 14,460	\$ -	-100%
Total Capital Expenditures		\$ 44,240	\$ 44,280	\$ 496,460	\$ -	-100%

Surplus/(Deficit)	\$	5,293	\$	(27,940)	\$	-	\$	-
Beginning Cash Balance (est.)								\$ 503,764
Reserves/(Fund Balance App.)								\$ -
Ending Cash Balance (est.)								\$ 503,764

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.

20-40-811 Transfer to Capital Projects - These funds that are allocated to transfer back to Capital Projects.

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

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 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
CRA Received Funds	21-31-400	\$ -	\$ -	\$ -	\$ -	
Transfer from General Fund	21-31-500	\$ -	\$ 8,333	\$ 10,000	\$ -	
Interest Earned	21-30-610	\$ -	\$ 40	\$ -	\$ -	
Appropriation of Funds	21-31-611	\$ -	\$ -	\$ -	\$ 4,500	
Total Revenues		\$ -	\$ 8,373	\$ 10,000	\$ 4,500	-55%

Expenses	Account Number	Actual FY 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Professional Services	21-41-310	\$ 4,000	\$ 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		\$ 4,000	\$ 4,000	\$ 10,000	\$ 4,500	-55%

Surplus/(Deficit)		\$ (4,000)	\$ 4,373	\$ -	\$ -	
Beginning Cash Balance (est.)						\$ 4,540
Reserves/(Fund Balance App.)						\$ (4,500)
Ending Cash Balance (est.)						\$ 40

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 reimbursed 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 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Nibley EMS Fee Collection	24-36-603	\$ 154,119	\$ 134,868	\$ 150,000	\$ 155,000	3%
Interest Earned	24-36-610	\$ 2,648	\$ 2,315	\$ -	\$ 2,000	
Miscellaneous	24-36-690	\$ -	\$ -	\$ -	\$ -	
Appropriated Fund Balance	24-36-999	\$ -	\$ -	\$ 28,000	\$ 30,000	7%
Total Revenues		\$ 156,767	\$ 137,183	\$ 178,000	\$ 187,000	5%

Expenses	Account Number	Actual FY 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Cache County Ambulance	24-40-310	\$ 135,478	\$ 139,543	\$ 152,000	\$ 160,000	5%
Cache County First Responders	24-40-311	\$ 22,800	\$ 22,800	\$ 26,000	\$ 27,000	4%
Reserves	24-40-699	\$ -	\$ -	\$ -	\$ -	
Transfer to General Fund	24-40-742	\$ -	\$ -	\$ -	\$ -	
Total Expenditures		\$ 158,278	\$ 162,343	\$ 178,000	\$ 187,000	5%

Surplus/Deficit		\$ (1,511)	\$ (25,160)	\$ -	\$ -	
Beginning Cash Balance (Est.)						\$ 109,335
Reserves (Fund Balance App.)						\$ (30,000)
Ending Cash Balance (Est.)						\$ 79,335

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 2026-27 rate is \$17.39 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.

Introduction to Capital Projects

Significant effort and planning go into developing our Capital Projects. Through ongoing collaboration with the City Council, we identify priorities and select projects for the coming year. These decisions are informed by valuable input from residents. We work to account for the long-term impact of each project by allocating additional funding for operations and maintenance within non-capital budgets.

Current Capital Project Plans			
Project Name	Time Frame	Description	Benefits
Major Street Projects	2026-2027	Upsizing Roadways	Enhancing transportation across the city and county while proactively planning for growing roadway demands.
Public Works/City Hall Building Projects	2026-2027	Refresh of City Hall Building with new paint, carpet, and other projects	Maintaining the building now prevents larger or more expensive renovations later.
Master Plans	As scheduled	Creating or updating City Master Plans regularly to guide the City's growth and change.	Maintains a vision for the management of growth and development for various aspects of our City.
Capital Equipment	As needed	Purchase assets used in City operations	Using modern equipment increases operational efficiency and reduces time and labor costs.
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	2026-2027	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	2026-2027	Funds allocated for public art to be placed throughout the city	Enhanced pride within our City.
Feasability and Planning Studies	2026-2027	Funds to study the feasibility of a future indoor recreation center	Gain a better understanding of the possibility of building an indoor recreation facility.
Nibley City Center Park	2026-2027	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	2026-2027	Add signage to parks	Increased safety, instruction, and education for residents regarding park usage.
Pedestrian Safety Improvements	2026-2027	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	2026-2027	Removal of the home located at 3196 South Main Street	Preparation for the City's Master Plan, which designates a road through the home's location.
Elkhorn Historical Sign	2026-2027	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	2026-2027	Funds allocated for replacing city-owned parkstrips with water-efficient landscaping	Significant water savings and enhanced curb appeal.
Grant - RAPZ Bike Park Phase 2B	2026-2027	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	2026-2027	Funds spent to prevent roadway deaths and serious injuries	Safer routes to school, reduced congestion around schools, and improved roadway safety.
West Regional Stormdrain	2026-2027	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	2026-2027	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	2026-2027	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.
Office Copier/Scanner	2026-2027	New Copier/Scanner for the City Office Staff's use	Update essential equipment for office staff's productivity.
Firewall Upgrade	2026-2027	Upgrade Firewall to maintain integrity of IT systems	Reduces risk by filtering against ransomware, malware, and phishing within our IT system.
1200 West Landscaping Hedge	2026-2027	Improve the appeal and appearance of 1200 West	Beautify our City for the enjoyment of our residents.

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.

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	Actual	Budget	Final Budget	Budget %
		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	Change
Interest Earnings	45-38-610	\$ 232,581	\$ 181,817	\$ 221,000	\$ 203,000	-8%
Sale Of Fixed Assets	45-38-690	\$ -	\$ -	\$ -	\$ -	
Transfer From General Fund	45-38-700	\$ 1,100,000	\$ 161,250	\$ -	\$ 140,000	
Transfer from MBA	45-38-705	\$ -	\$ -	\$ -	\$ -	
Sale Of Surplus Land	45-38-710	\$ -	\$ -	\$ -	\$ 15,000	
Grant - RAPZ - Firefly Development	45-38-720	\$ 78,746	\$ -	\$ -	\$ -	
Grant - RAPZ Population Allocation	45-38-721	\$ 22,984	\$ 23,815	\$ 24,000	\$ 24,500	2%
Grant - COG 1200 Phase 3 & 4	45-38-725	\$ 3,101,314	\$ 46,399	\$ -	\$ -	
Grant - COG 1200 West Phase 5	45-38-726	\$ 36,352	\$ 119,678	\$ 1,990,000		-100%
Grant - LWCF Nibley City Center Park	45-38-727	\$ 34,216	\$ -	\$ 1,265,000	\$ 1,265,000	0%
Grant - Firefly Outdoor Class UORG	45-38-728	\$ 10,000	\$ -	\$ -	\$ -	
Grant - Morgan Farm	45-38-729	\$ 500	\$ -	\$ 40,000	\$ -	-100%
Grant - UORG - Bike Park P2A	45-38-730	\$ 89,375	\$ -	\$ 750,000	\$ 750,000	0%
Grant - Clean Fleet	45-38-731	\$ -	\$ 77,502	\$ 77,500	\$ -	-100%
Grant - Waterwise Parkstrip Rep.	45-38-733	\$ -	\$ -	\$ 15,000	\$ 15,000	0%
Grant - RAPZ Bleachers	45-38-734	\$ -	\$ 9,000	\$ 9,000	\$ -	-100%
Grant - Safe Streets for All	45-38-735	\$ -	\$ -	\$ 279,000	\$ 279,000	0%
Grant - RAPZ Bike Park P2B	45-38-736	\$ -	\$ -	\$ 180,000	\$ 180,000	0%
Grant - UORG Bike Park P2B	45-38-737	\$ -	\$ -	\$ 400,000	\$ -	-100%
Grant - ORI Bike Park P2B	45-38-739	\$ -	\$ -	\$ -	\$ 270,000	
Grant - RAPZ Recreational Trailer	45-38-740	\$ -	\$ -	\$ -	\$ 7,000	
Fee in Lieu for Open Space	45-38-790	\$ -	\$ -	\$ -	\$ 1,000	
Miscellaneous	45-38-800	\$ 508,500	\$ 1,718	\$ -	\$ -	
Appropriated Fund Balance	45-38-910	\$ -	\$ -	\$ 2,340,500	\$ 2,125,500	-9%
Total Revenues		\$ 5,214,568	\$ 621,179	\$ 7,591,000	\$ 5,275,000	-31%

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.

45-38-690 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.

45-38-705 Transfer from MBA - Revenue transferred from the Municipal Building Authority.

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 - 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 funded 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 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 - Nibley residents worked to secure funds for the purpose of expanding the use of Morgan Farm.

45-38-730 Grant - UORG Bike Park P2A - This grant provided by Utah Outdoor Recreation Grant assisted us with financing the construction of Phase 2A with Nibley City Center Park.

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

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 - Grant funds provided by RAPZ helped 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.

45-38-739 Grant - ORI Bike Park Phase 2B - Grant funds awarded for the purpose of assisting with construction of Phase 2B of the bike course at Nibley City Center Park.

45-38-740 RAPZ Recreational Trailer - Grant funds applied for for the purpose of purchasing a trailer for the Recreation Department.

45-38-790 Fee in Lieu of Open Space - Revenue received from developers instead of providing designated open space in a development.

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 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Major Street Projects	45-40-731	\$ 1,759,924	\$ 1,266,162	\$ 2,660,000	\$ 300,000	-89%
Public Works/City Hall Building Project	45-40-735	\$ -	\$ -	\$ -	\$ 50,000	
Master Plans	45-40-737	\$ -	\$ -	\$ -	\$ -	
Capital Equipment	45-40-742	\$ 552,564	\$ 103,972	\$ 108,000	\$ -	-100%
River Repair	45-40-745	\$ -	\$ -	\$ 5,000	\$ 5,000	0%
Active Transportation	45-40-746	\$ 183,224	\$ 11,523	\$ 100,000	\$ 100,000	0%
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%
Feasibility and Planning Studies	45-40-752	\$ 37,123	\$ 11,110	\$ 40,000	\$ 40,000	0%
Property Acquisitions	45-40-760	\$ -	\$ -	\$ -	\$ -	
Engineering Design	45-40-761	\$ 9,241	\$ -	\$ -	\$ -	
Grant - Nibley City Center Park	45-40-762	\$ 241,957	\$ 362,235	\$ 2,800,000	\$ 2,800,000	0%
Park Signage Project	45-40-764	\$ 11,732	\$ 836	\$ 12,000	\$ 5,500	-54%
Security Upgrades	45-40-768	\$ 15,212	\$ -	\$ -	\$ -	
Backfill Material Storage Bins	45-40-770	\$ 10,709	\$ -	\$ -	\$ -	
Compensation Study	45-40-771	\$ 9,319	\$ -	\$ -	\$ -	
Parks Division Shop Roof	45-40-772	\$ 23,955	\$ -	\$ -	\$ -	
Pedestrian Safety Improvements	45-40-773	\$ 10,221	\$ 85,170	\$ 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	\$ -	\$ -	\$ -	
CH and PW Generator Backup	45-40-777	\$ 62,511	\$ -	\$ -	\$ -	
Elkhorn Historical Sign	45-40-778	\$ -	\$ -	\$ 1,000	\$ 1,000	0%
City Hall Tree Removal	45-40-779	\$ 14,000	\$ -	\$ -	\$ -	
Grant - Waterwise Parkstrip Replacer	45-40-780	\$ -	\$ -	\$ 15,000	\$ 15,000	0%
Grant - RAPZ Bleachers	45-40-781	\$ -	\$ 24,607	\$ 26,500	\$ -	-100%
Grant - RAPZ Bike Park Phase 2B	45-40-782	\$ -	\$ 413,732	\$ 800,000	\$ 800,000	0%
Grant - Safe Streets for All	45-40-783	\$ -	\$ -	\$ 349,000	\$ 349,000	0%
West Regional Stormdrain	45-40-785	\$ -	\$ -	\$ 330,000	\$ 330,000	0%
2600 South Drainage & Sidewalk	45-40-786	\$ -	\$ 62	\$ 250,000	\$ 250,000	0%
Grant - 4400 South CMPO Match	45-40-787	\$ -	\$ -	\$ 37,000	\$ 37,000	0%
Public Works Streets Floor Repair	45-40-788	\$ -	\$ 33,145	\$ 35,000	\$ -	-100%
1200 W Mountable Modifications	45-40-789	\$ -	\$ 5,780	\$ 40,000	\$ -	-100%
Office Copier/Scanner	45-40-790	\$ -	\$ -	\$ -	\$ 9,000	
Firewall Replacement	45-40-791	\$ -	\$ -	\$ -	\$ 9,000	
1200 West Landscaping Hedge	45-40-792	\$ -	\$ -	\$ -	\$ 4,500	
Grant - RAPZ Rec Trailer	45-40-793				\$ 10,000	
Reserves	45-40-999	\$ -	\$ -	\$ -	\$ -	
Total Capital Expenditures		\$ 2,946,700	\$ 2,318,334	\$ 7,768,500	\$ 5,275,000	-32%
Surplus/(Deficit)		\$ 2,267,868	\$ (1,697,155)	\$ (177,500)	\$ -	
Beginning Cash Balance (est.)					\$ 6,386,626	
Reserves/(Fund Balance App.)					\$ (2,125,500)	
Ending Cash Balance (est.)					\$ 4,261,126	

45-40-731 Major Street Projects - Funds allocated to upsize roadways.

45-40-735 Public Works/City Hall Building Projects - 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.

45-40-742 Capital Equipment - No funds are allocated for Capital Equipment purchases this year.

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

45-40-747 ROW Acquisitions - Funds allocated to purchase Right-Of-Ways 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 Feasibility 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. No funds are budgeted for this year. Possible future projects include traffic calming and intersection improvements at: 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.

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

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

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.

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

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.

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

45-40-781 - Grant - RAPZ Moveable Bleachers - No funds are allocated this year for the purpose of 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

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

45-40-785 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 - No funds are budgeted this year for floor repair and finish with the city's streets facility.

45-40-789 1200 W MOUNTABLE MODIFICATIONS - NO FUNDS ARE BUDGETED THIS YEAR FOR MODIFYING MOUNTABLES ON 1200 WEST, if needed.

45-40-790 Office Copier/Scanner - Funds are budgeted this year for the purchase of a new office copier/scanner.

45-40-791 Firewall Replacement - Funds are budgeted this year for a firewall upgrade, to maintain the integrity of our information technology systems.

45-40-792 1200 West Landscaping Hedge - Funds budgeted to improve the appeal of the 1200 West Roadway by installing a landscaping hedge.

45-40-793 RAPZ Recreational Trailer - Funds budgeted to purchase a trailer for the Recreational Department's use.

45-40-999 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	Year Cost	Year Cost	Year Cost							
1200-West Completion	2023	\$ 5,110,000	\$ 511,000	\$ 552,698	\$ 552,698	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1350-W Half Road	2023	\$ 287,000	\$ 287,000	\$ 310,419	\$ 310,419	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hollow Road Striping	2023	\$ 21,000	\$ 12,600	\$ 13,628	\$ 13,628	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sierra Dr Extension	2027	\$ 350,000	\$ 35,000	\$ 44,286	\$ 44,286	\$ -	\$ -	\$ -	\$ -	\$ 44,286	\$ -	\$ -
450-W Half Road	2028	\$ 251,000	\$ 251,000	\$ 330,299	\$ 330,299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 330,299	\$ -
Firefly Park to 800 W Sidewalk	2029	\$ 190,000	\$ 95,000	\$ 130,014	\$ 130,014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,014
Parks		General Fund		Construction		2023	2024	2025	2026	2027	2028	2029
Year	Cost	Cost	Year Cost	Year Cost								
Elkhorn Park	2023	\$ 150,000	\$ 150,000	\$ 162,240	\$ 162,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Firefly Park (not 1000-W)	2024	\$ 343,006	\$ 343,006	\$ 385,835	\$ 385,835	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nibley Meadows Park	2024	\$ 614,250	\$ 614,250	\$ 690,948	\$ 690,948	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nibley Farms/Recycle Site Park	2025	\$ 614,250	\$ 614,250	\$ 718,586	\$ 718,586	\$ -	\$ -	\$ 718,586	\$ -	\$ -	\$ -	\$ -
Regional Park Phase 1	2025	\$ 3,850,084	\$ 3,850,084	\$ 4,504,054	\$ 4,504,054	\$ -	\$ -	\$ 4,504,054	\$ -	\$ -	\$ -	\$ -
Nibley City Center Park	2025	\$ 1,680,750	\$ 1,680,750	\$ 1,966,240	\$ 1,966,240	\$ -	\$ -	\$ 1,966,240	\$ -	\$ -	\$ -	\$ -
1000-W Half Road	2026	\$ 306,000	\$ 306,000	\$ 372,296	\$ 372,296	\$ -	\$ -	\$ -	\$ 372,296	\$ -	\$ -	\$ -
Amherst Park Parking Lot	2027	\$ 256,000	\$ 256,000	\$ 323,922	\$ 323,922	\$ -	\$ -	\$ -	\$ -	\$ 323,922	\$ -	\$ -
Indoor Recreation Space	2028	\$ 2,000,000	\$ 2,000,000	\$ 2,631,864	\$ 2,631,864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,631,864	\$ -
Mt Vista Park Improvements	2029	\$ 150,000	\$ 150,000	\$ 205,285	\$ 205,285	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,285
Regional Park Remaining	2030	\$ 11,000,000	\$ 11,000,000	\$ 15,656,430	\$ 15,656,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works		General Fund		Construction		2023	2024	2025	2026	2027	2028	2029
Year	Cost	Cost	Year Cost	Year Cost								
Public Works Land Acquisition	2025	\$ 480,000	\$ 480,000	\$ 561,532	\$ 561,532	\$ -	\$ -	\$ 561,532	\$ -	\$ -	\$ -	\$ -
City Hall Expansion	2029	\$ 5,000,000	\$ 5,000,000	\$ 6,842,845	\$ 6,842,845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,842,845
Public Works Yard	2030	\$ 6,000,000	\$ 3,000,000	\$ 4,269,935	\$ 4,269,935	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trails		General Fund		Construction		2023	2024	2025	2026	2027	2028	2029
Year	Cost	Cost	Year Cost	Year Cost								
Regional Park Connector Trail	2026	\$ 460,000	\$ 460,000	\$ 559,660	\$ 559,660	\$ -	\$ -	\$ -	\$ 591,660	\$ -	\$ -	\$ -
City Center Trail-South Section	2030	\$ 135,000	\$ 135,000	\$ 192,147	\$ 192,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nature Way Trail (2600 S)	2031	\$ 962,000	\$ 962,000	\$ 1,423,995	\$ 1,423,995	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals		\$ 40,210,340	\$ 32,192,940	\$ 42,849,158	\$ 1,038,985	\$ 1,076,783	\$ 7,750,412	\$ 963,956	\$ 368,208	\$ 2,962,163	\$ 7,178,144	

*This information was prepared for us by Lewis Young Robertson and Burningham, Inc. and this can be found with our City's Master Plans at <https://nibleycity.gov/master-plans/>.

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 2025-2026

- *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.
- *Working on our fire hydrant flushing and maintenance program, we are on schedule to meet annual goals.
 - *Repaired three emergency water main breaks
 - *Repaired/replaced 10 water service lines.
 - *Blue stakes all water lines as needed.
 - *Replaced faulty water meters
- *Installed a new AC unit for 640 well VFD cabinet.
- *Potable divers inspected all three water tanks.
- *Installed two new PRV's.

2026-2027 Department Goals/Projects

- Update water master plan
- Update 4000 South Wellhouse electrical panel and soft start
- Add an additional camera at 640 Well
- Maintain 50% of our water valves and 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	25-26 Target	25-26 Actual	26-27 Target	27-28 Target
Water Valve Maintenance	50%	50%	50%	50%	50%	50%
Fire hydrant flushing and maintenance	25%	25%	25%	25%	25%	25%

Department 4-Year Plan

FY 26-27	FY 27-28	FY 28-29	FY 29-30
Develop a plan addressing Yeates Spring	Replace GapVax	Purchase new valve trailer	Concrete driveway and fence at Nelson Well
Drill a new well	Build well house and prepare to go online		
25% Cross-Connection secondary irrigation compliance	25% Cross-Connection secondary irrigation compliance	25% Cross-Connection secondary irrigation compliance	25% Cross-Connection secondary irrigation compliance

Water Revenue

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 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Miscellaneous Revenue						
Interest Earned	51-36-610	\$ 67,089	\$ 47,801	\$ 117,000	\$ 43,000	-63%
Reimbursement for Damag	51-36-686	\$ -	\$ -	\$ -	\$ -	
Sale Of Fixed Assets	51-36-690	\$ -	\$ -	\$ -	\$ -	
Water Share Rents	51-36-692	\$ 1,410	\$ 464	\$ 500	\$ 500	0%
Development Fee In Lieu	51-36-693	\$ 478	\$ -	\$ -	\$ -	
New Development Modelin	51-36-694	\$ 13,313	\$ 4,424	\$ 2,500	\$ 2,500	0%
Grant - BOR	51-36-695	\$ -	\$ 274,181	\$ 400,000	\$ -	
Grant - DWRE	51-36-696	\$ -	\$ -	\$ 760,000	\$ -	
Loan - Utah Division of Drin	51-36-697	\$ -	\$ -	\$ 3,000,000	\$ 3,500,000	17%
Miscellaneous Water Rever	51-36-800	\$ 8,685	\$ 100	\$ -	\$ -	
Total Miscellaneous Revenues		\$ 90,974	\$ 326,969	\$ 4,280,000	\$ 3,546,000	-17%
Utility Revenue						
Appropriated Fund Balance	51-37-601	\$ -	\$ -	\$ -	\$ -	
Interest Earned	51-37-610	\$ -	\$ -	\$ 3,000	\$ 3,000	0%
Water Service Fees	51-37-710	\$ 1,042,193	\$ 982,650	\$ 875,000	\$ 950,000	9%
Water Connection Fees	51-37-750	\$ 84,330	\$ 66,850	\$ 68,000	\$ 68,000	0%
Penalties	51-37-780	\$ 34,686	\$ 24,870	\$ 25,000	\$ 25,000	0%
Total Utility Revenue		\$ 1,161,209	\$ 1,074,370	\$ 971,000	\$ 1,046,000	8%
Total Water Department Revenues		\$ 1,252,183	\$ 1,401,339	\$ 5,251,000	\$ 4,592,000	-13%
Surplus/Deficit		\$ 175,843	\$ 95,256	\$ -	\$ -	
Beginning Cash Balance (est.)						\$ 1,503,753
Reserves/(Fund Balance App.)						\$ 1,395,500
Ending Cash Balance (est.)						\$ 2,899,253

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.

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



Water Expenditures

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

Expenses	Account Number	Actual FY 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Salaries & Wages	51-40-110	\$ 141,415	\$ 113,064	\$ 152,000	\$ 165,000	9%
Seasonal Salaries	51-40-115	\$ -	\$ -	\$ 7,000	\$ 7,000	0%
Employee Benefits	51-40-130	\$ 69,064	\$ 57,469	\$ 94,000	\$ 79,000	-16%
Education, Travel, & Training	51-40-230	\$ 9,418	\$ 6,441	\$ 11,000	\$ 10,000	-9%
Water Meter Replacements	51-40-248	\$ -	\$ -	\$ -	\$ 35,000	
Water Meters New Developn	51-40-249	\$ 89,411	\$ 119,520	\$ 105,000	\$ 65,000	-38%
Facilities and Maintenance	51-40-250	\$ 79,192	\$ 70,946	\$ 86,000	\$ 89,000	3%
Utilities	51-40-270	\$ 116,542	\$ 97,182	\$ 93,000	\$ 110,000	18%
Memberships & Dues	51-40-300	\$ 1,655	\$ 1,334	\$ 1,000	\$ 1,000	0%
Professional Services	51-40-310	\$ -	\$ 495	\$ 150,000	\$ 150,000	0%
Legal Expense	51-40-311	\$ 10,503	\$ 905	\$ 6,000	\$ 6,000	0%
Water Share Assessments	51-40-335	\$ 46,205	\$ 47,308	\$ 45,000	\$ 48,000	7%
Parts Inventory	51-40-336	\$ 8,069	\$ 10,381	\$ 10,500	\$ 10,500	0%
Leak Detection	51-40-337	\$ 20,000	\$ -	\$ 2,000	\$ 2,000	0%
Department Expenditures	51-40-400	\$ 3,878	\$ 3,278	\$ 3,500	\$ 3,500	0%
Water Testing	51-40-442	\$ 4,790	\$ 3,150	\$ 7,500	\$ 7,500	0%
Water Shares	51-40-443	\$ -	\$ -	\$ 75,000	\$ 75,000	0%
Engineering/Planning	51-40-514	\$ 7,739	\$ 11,843	\$ 15,000	\$ 15,000	0%
Emergency Expense	51-40-515	\$ 14,715	\$ 18,989	\$ 15,000	\$ 15,000	0%
Capital Outlay Improvements	51-40-730	\$ 71,144	\$ 397,310	\$ 1,271,000	\$ 1,835,000	44%
Capital Outlay Equipment	51-40-740	\$ 22,601	\$ 17,300	\$ 17,500	\$ 41,000	134%
Debt Service Principal	51-40-810	\$ -	\$ -	\$ -	\$ -	
Debt Service Interest	51-40-820	\$ -	\$ -	\$ -	\$ -	
Administrative Charge to G.F.	51-40-910	\$ 360,000	\$ 329,170	\$ 395,000	\$ 427,000	8%
Reserves	51-40-999	\$ -	\$ -	\$ 2,689,000	\$ 1,395,500	
Total Water Fund Expenses		\$ 1,076,341	\$ 1,306,083	\$ 5,251,000	\$ 4,592,000	-13%

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 designated to cover the wages of seasonal employees, with the cost evenly divided between the water and sewer departments.

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.

51-40-248 Water Meter Replacements - Funds allocated for replacing water meters that wear out around the City, as needed, to maintain the integrity of our systems and operations.

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 due to an emergency.

51-40-730 Capital Outlay Improvements - This account includes \$1,000,000 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.

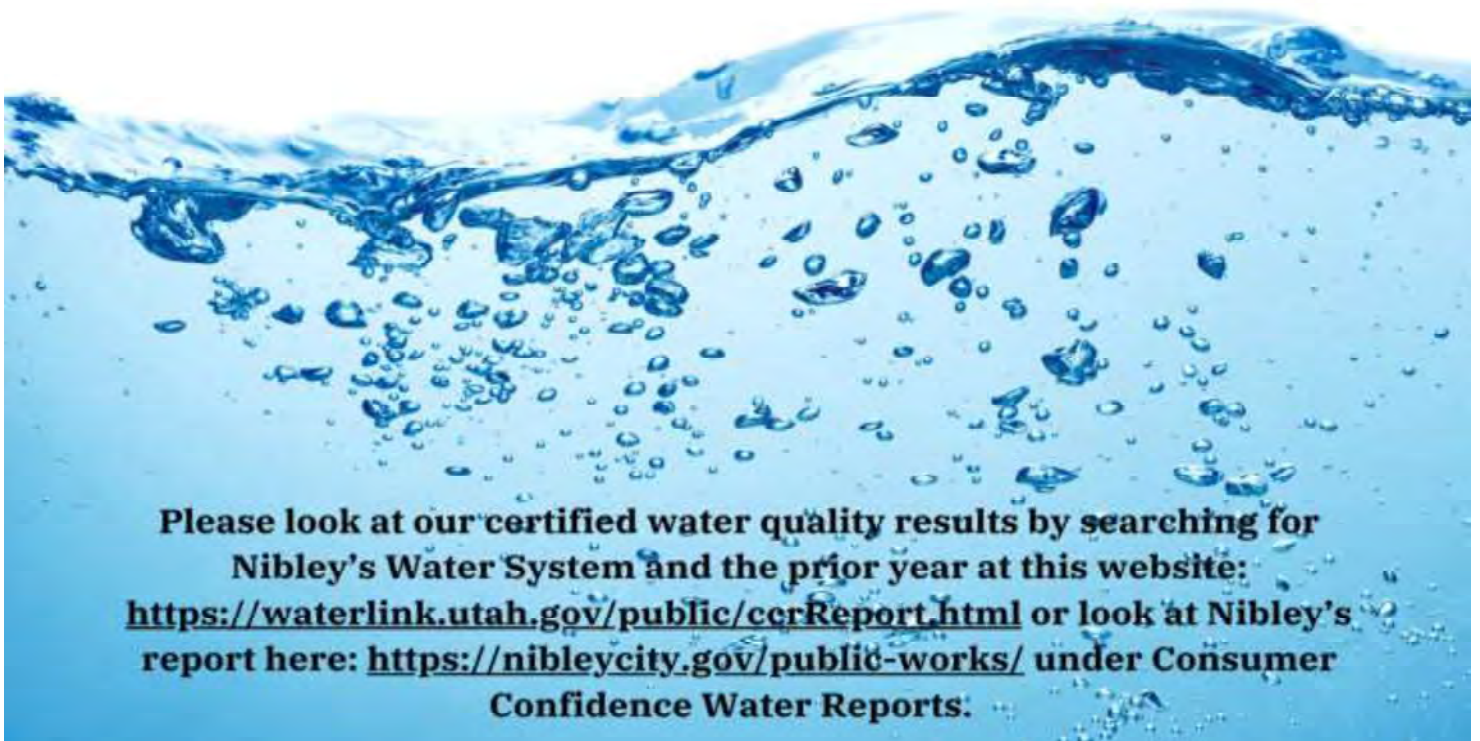
51-40-740 Capital Outlay Equipment - Funds allocated of \$2,500 for Locating Equipment, \$25,000 for a Hydraulic Saw, \$11,500 for a Midi Excavator and \$2,000 for an iPad.

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.



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 2025-2026

- *Inspected all manholes that were not buried by design in the fields.
 - *CCTV'ed 41,000 feet of the sewer main.
 - *Hydro cleaned 19,000 feet of the sewer main.
- *Yearly maintenance and deep cleaning of all three lift stations.
- *Updated Hanson Lift Station PLC control and ultrasonic controls.
 - *Made repairs to manholes and concrete collars
 - *Blue staked all sewer lines as needed.
- *Installed a new PLC upgraded float system to new ultrasonic to improve reliability and efficiency.
 - *Repaired electrical issue at Hanson Lift Station on pump one.

2026-2027 Department Goals/Projects

- Check, clean, and maintain all 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	25-26 Target	25-26 Actual	FY 26-27 Target	FY 27-28 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 26-27	FY 27-28	FY 28-29	FY 29-30
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
Add 2 more wet well wizards (bubblers)	Gap Vax replacement	Install wet well wizards at 4 Points Lift Station	Install liner in Hansen Lift Station

Sewer Expenditures

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

Expenses	Account Number	Actual FY 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Salaries & Wages	52-72-110	\$ 141,414	\$ 112,999	\$ 152,000	\$ 165,000	9%
Seasonal Salaries	52-72-115	\$ -	\$ 7,428	\$ 7,000	\$ 7,000	0%
Employee Benefits	52-72-130	\$ 68,751	\$ 57,149	\$ 94,000	\$ 79,000	-16%
Education, Travel, & Training	52-72-230	\$ 8,853	\$ 4,260	\$ 5,000	\$ 6,000	20%
Facilities and Maintenance	52-72-250	\$ 38,260	\$ 31,424	\$ 38,000	\$ 40,000	5%
Hansen Lift Station Maintenanr	52-72-251	\$ 9,093	\$ 630	\$ 11,500	\$ 11,500	0%
Utilities	52-72-270	\$ 12,035	\$ 12,675	\$ 16,000	\$ 16,000	0%
Wastewater Treatment Logan	52-72-275	\$ 656,762	\$ 570,122	\$ 750,000	\$ 750,000	0%
Memberships & Dues	52-72-300	\$ 1,095	\$ 510	\$ 1,000	\$ 1,000	0%
Legal Expense	52-72-311	\$ -	\$ -	\$ 10,000	\$ 10,000	0%
Department Expenditures	52-72-400	\$ 3,029	\$ (125)	\$ 3,000	\$ 3,000	0%
Engineering/Planning	52-72-514	\$ -	\$ 4,560	\$ 10,000	\$ 10,000	0%
Emergency Expense	52-72-515	\$ 10,000	\$ 1,385	\$ 10,000	\$ 10,000	0%
Sewer Reserve Fund	52-72-636	\$ -	\$ -	\$ 30,000	\$ -	-100%
Capital Outlay Improvements	52-72-730	\$ 96,516	\$ 53,809	\$ 145,000	\$ 113,500	-22%
Capital Outlay Equipment	52-72-740	\$ 79,623	\$ -	\$ -	\$ 652,500	
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	\$ 360,000	\$ 329,170	\$ 395,000	\$ 427,000	8%
Reserves	52-72-999	\$ -	\$ -	\$ 50,000	\$ -	
Total Sewer Fund Expenses		\$ 1,485,430	\$ 1,185,994	\$ 1,727,500	\$ 2,301,500	33%

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 designated to cover the wages of seasonal employees, with the cost evenly divided between the water and sewer departments.

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.

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 sewer 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 Wet Well Wizards for \$15,000, \$6,000 for Conex storage container, \$75,000 for potential upsizing of sewer lines, \$15,000 for new collars, and \$2,500 for a new heating and air conditioning unit.

52-72-740 Capital Outlay Equipment - Funds allocated for a Vacuum Truck Replacement and one-half of the cost of Locating Equipment. The other half of the Locating Equipment is being paid from the Water Department.

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- No funds are budgeted this year for an analysis of the sewer system to identify deficiencies and problem areas.

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 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 2025-2026

- *The Stormwater Department swept all City roads three times this past year.
- *We stayed in compliance with State and Federal Stormwater regulations.
- *Completed monthly MS4 inspections for city projects and developers.
- *Found more land drains that were located in Maple Valley Estates.
- *We attended 6 Utah Storm Water Advisory Committee meetings this year.
- *We attended the Cache Coalition meeting on a monthly basis.

Stormwater Goals 2026-2027

- *Clean bypass lines in 5 of the City-owned 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 Miminum Control Measures in Stormwater Assessment Program.

Stormwater Performance Measures

Measures	25-26 Target	25-26 Actual	26-27 Target	27-28 Target
Clean 1/3 of our City's Stormwater basins.	33%	5%	20%	20%
Sweep City 3 times each year and sweep priority roads biweekly in the summer.	100%	100%	100%	100%

Department 5-Year Plan

FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
New Full-Time Employee		Replace Sweeper		
Clean 20% of Storm Drains	Clean 20% of Storm Drains	Clean 20% of Storm Drains	Clean 20% of Storm Drains	Clean 20% of Storm Drains

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 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Stormwater Inspection Fee	53-37-411	\$ 89,187	\$ 53,315	\$ 40,000	\$ 40,000	0%
Appropriated Fund Balance	53-37-601	\$ -	\$ -	\$ 6,000	\$ 60,500	908%
Interest Earned	53-37-610	\$ 18,801	\$ 14,320	\$ 10,000	\$ 12,000	20%
Grant - CIB Stormwater	53-37-615	\$ 12,594	\$ 17,406	\$ -	\$ -	
Sale of Fixed Assets	53-37-695	\$ -	\$ -	\$ -	\$ -	
Stormwater Service Fee	53-37-710	\$ 290,014	\$ 258,844	\$ 300,000	\$ 300,000	0%
Total Revenues		\$ 410,597	\$ 343,884	\$ 356,000	\$ 412,500	16%
Surplus/(Deficit)		\$ (46,657)	\$ 66,213	\$ -	\$ -	

Beginning Cash Balance (Est.)	\$ 434,145
Reserves/(Fund Balance App.)	\$ (60,500)
Ending Cash Balance (Est.)	\$ 373,645

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 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Salaries & Wages	53-40-110	\$ 67,956	\$ 59,837	\$ 71,000	\$ 102,000	44%
Seasonal Salaries & Wages	53-40-115	\$ 27,233	\$ 25,271	\$ 33,000	\$ 34,000	3%
Employee Benefits	53-40-130	\$ 36,539	\$ 31,767	\$ 39,000	\$ 61,000	56%
Education, Travel, & Training	53-40-230	\$ 2,200	\$ 492	\$ 3,000	\$ 1,000	-67%
Facilities and Maintenance	53-40-250	\$ 17,032	\$ 5,443	\$ 18,000	\$ 18,000	0%
Canal Maintenance	53-40-260	\$ 541	\$ 266	\$ 3,500	\$ 3,500	0%
Utilities	53-40-270	\$ 5,321	\$ 6,769	\$ 5,000	\$ 8,000	60%
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	\$ 1,788	\$ 1,869	\$ 3,500	\$ 3,500	0%
Engineering Expense	53-40-514	\$ 61,557	\$ 60,958	\$ 60,000	\$ 10,000	-83%
Emergency Expense	53-40-515	\$ -	\$ -	\$ 5,000	\$ 5,000	0%
Capital Outlay Improvements	53-40-730	\$ -	\$ -	\$ 6,500	\$ 50,000	669%
Capital Outlay Equipment	53-40-740	\$ 155,838	\$ -	\$ 5,000	\$ 5,000	0%
Administrative Charge	53-40-910	\$ 80,000	\$ 85,000	\$ 102,000	\$ 110,000	8%
Reserves	53-40-999	\$ -	\$ -	\$ -	\$ -	
Total Stormwater Fund Expenses		\$ 457,254	\$ 277,672	\$ 356,000	\$ 412,500	16%

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. This fund also pays for a portion of one part-time employee.

53-40-115 Seasonal Salaries & Wages - Funds designated to cover the wages of seasonal employees, with the cost evenly divided between the Streets and Stormwater departments.

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 water 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 improvements at the detention pond at Discovery Park 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.

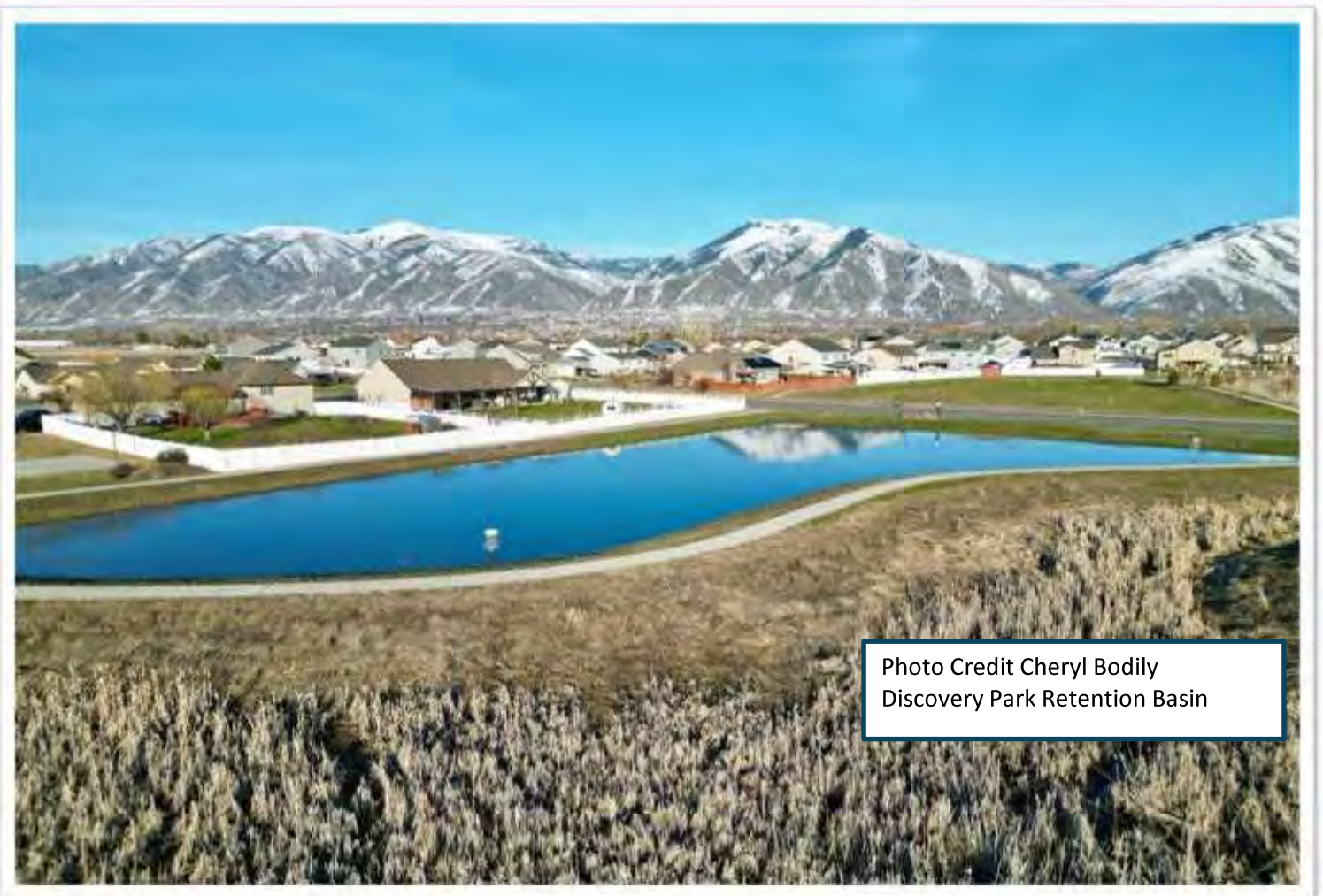


Photo Credit Cheryl Bodily
Discovery Park Retention Basin

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 2024-25	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Appropriation Of Fund Bala	55-37-601	\$ -	\$ -	\$ 984,000	\$ 1,764,000	79%
Interest Earned	55-37-610	\$ 66,275	\$ 55,335	\$ 14,000	\$ 1,000	-93%
Water Impact Fees	55-37-790	\$ 536,648	\$ 348,985	\$ 377,000	\$ 366,000	-3%
Miscellaneous Water Rever	55-37-791	\$ -	\$ -	\$ -	\$ -	
Total Revenues		\$ 602,922	\$ 404,320	\$ 1,375,000	\$ 2,131,000	55%

Expenses	Account Number	Actual FY 2023-24	Actual FY 2025-26	Budget FY 2025-26	Final Budget FY 2026-27	Budget % Change
Capital Projects	55-40-750	\$ 89,637	\$ 174,371	\$ 1,200,000	\$ 1,900,000	58%
Water Master Plan	55-40-755	\$ -	\$ -	\$ -	\$ -	
Mt Vista Railroad Bore	55-40-756	\$ -	\$ -	\$ 175,000	\$ -	-100%
Reserves	55-40-760	\$ -	\$ -	\$ -	\$ -	
Debt Service	55-40-810	\$ -	\$ -	\$ -	\$ 231,000	
Total Capital Expenses		\$ 89,637	\$ 174,371	\$ 1,375,000	\$ 2,131,000	55%

Surplus/(Deficit)

\$ 513,285 \$ 229,948 \$ - \$ -

Beginning Cash Balance (Est.)

\$ 1,791,139

Reserves (Fund Balance App.)

\$ (1,764,000)

Ending Cash Balance (Est.)

\$ 27,139

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 tank and 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 130 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. This project has been put on hold.

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

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

56-40-754 Nibley City Center Park Ph 3 - Funds allocated to begin the design and construction of Nibley City Center Park's Phase 3.

56-40-755 Nibley Meadows Park Design - Funds allocated for the design of Nibley Meadows Park.

56-40-756 Nibley Meadows Park Ph 1 - Funds allocated for the construction of Nibley Meadows Park Phase 1.

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

Sewer Department Debt Service

Date	Principal Payment	Principal	Actual Balance Owing
5/1/2005	\$ 190,000	\$ 7,739,000	
5/1/2006	\$ 200,000	\$ 7,549,000	
5/1/2007	\$ 200,000	\$ 7,349,000	
5/1/2008	\$ 200,000	\$ 7,149,000	
5/1/2009	\$ 205,000	\$ 6,949,000	
5/1/2010	\$ 205,000	\$ 6,744,000	
5/1/2011	\$ 205,000	\$ 6,539,000	
5/1/2012	\$ 205,000	\$ 6,334,000	
5/1/2013	\$ 205,000	\$ 6,129,000	
5/1/2014	\$ 205,000	\$ 5,924,000	
5/1/2015	\$ 245,000	\$ 5,719,000	
5/1/2016	\$ 245,000	\$ 5,474,000	
5/1/2017	\$ 250,000	\$ 5,229,000	
5/1/2018	\$ 250,000	\$ 4,979,000	
5/1/2019	\$ 250,000	\$ 4,729,000	
5/1/2020	\$ 260,000	\$ 4,479,000	
5/1/2021	\$ 260,000	\$ 4,219,000	
5/1/2022	\$ 260,000	\$ 3,959,000	
5/1/2023	\$ 260,000	\$ 3,699,000	
5/1/2024	\$ 270,000	\$ 3,439,000	
5/1/2025	\$ 270,000	\$ 3,169,000	
5/1/2026	\$ 270,000	\$ 2,899,000	
5/1/2027	\$ 270,000	\$ 2,629,000	\$ 1,351,000
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.

History of Number of Full Time Employees

1 FTE = 2080 Hours

Department/Position Title	# FTE FY20-21	# FTE FY21-22	# FTE FY22-23	# FTE FY23-24	#FTE FY24-25	#FTE FY25-26	#FTE FY26-27	Change	Reason for Change
Administration									
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	
Treasurer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	
Recorder	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	
AP Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	
Utility Specialist	2.00	2.00	3.00	3.00	3.00	3.00	3.00	0.00	
Custodian	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.00	
Public Works									
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	
City Engineer	0.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	
Public Works Inspector	0.00	0.50	0.50	1.00	1.00	0.70	0.70	0.00	
Parks									
Parks Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	
Parks Employee	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00	
Parks Seasonal	1.40	1.40	1.40	1.40	1.40	1.40	1.40	0.00	
Streets									
Streets Manager	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.00	
Streets Operator	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.00	
Seasonal Streets	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.00	Increased Workload
Crossing Guard	1.82	2.00	2.00	2.00	2.00	2.00	2.00	0.00	
Planning/Building									
City Planner	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	
Inspector 1	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00	
Inspector 2	1.00	1.50	0.50	0.50	0.00	0.00	0.00	0.00	
Commercial Inspector	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.00	
Code Enforcement	0.00	0.00	0.00	0.00	0.50	0.50	0.50	0.00	
Recreation									
Recreation Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	
Recreation Employee	1.00	1.00	1.00	2.00	2.00	2.00	2.00	0.00	
Recreation Seasonal	0.96	0.96	1.34	1.34	1.34	1.34	1.34	0.00	
Emergency Services									
Emergency Manager	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.00	
Stormwater									
Stormwater Super.	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.00	
Stormwater Operator	0.50	0.50	0.50	0.50	0.50	0.50	1.00	0.50	Increased Workload
Stormwater Seasonal	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.00	
Water									
Water Manager	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.00	
Water Operator	1.00	1.00	1.00	1.00	1.50	1.50	1.50	0.00	
Water Seasonal	0.00	0.00	0.18	0.18	0.18	0.18	0.18	0.00	
Sewer									
Sewer Manager	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.00	
Sewer Operator	1.00	1.00	1.00	1.00	1.50	1.50	1.50	0.00	
Sewer Seasonal	0.00	0.00	0.18	0.18	0.18	0.18	0.18	0.00	
TOTAL	25.99	28.17	29.90	30.90	32.40	32.10	33.10	1.00	

History of Salaries

	FY23/24	FY24/25	FY25/26	FY26/27	Additional \$ over 25/26	% Increase	Reason for Increase
Administration	\$ 399,000.00	\$ 426,000.00	\$ 495,000.00	\$ 521,000.00	\$ 26,000.00	5%	1
Public Works	\$ 248,000.00	\$ 305,000.00	\$ 321,000.00	\$ 344,000.00	\$ 23,000.00	7%	1
Parks	\$ 269,500.00	\$ 291,500.00	\$ 309,500.00	\$ 339,500.00	\$ 30,000.00	9%	1
Streets	\$ 128,000.00	\$ 127,000.00	\$ 120,000.00	\$ 152,000.00	\$ 32,000.00	21%	1,2
Planning and Buildir	\$ 207,000.00	\$ 183,000.00	\$ 218,000.00	\$ 234,000.00	\$ 16,000.00	7%	1
Recreation	\$ 243,000.00	\$ 247,000.00	\$ 245,500.00	\$ 277,500.00	\$ 32,000.00	12%	1
Emergency Services	\$ 14,000.00	\$ 15,000.00	\$ 16,000.00	\$ 16,000.00	\$ -	0%	
Stormwater	\$ 93,000.00	\$ 99,000.00	\$ 104,000.00	\$ 136,000.00	\$ 32,000.00	24%	1,2
Water	\$ 113,000.00	\$ 152,000.00	\$ 159,000.00	\$ 172,000.00	\$ 13,000.00	8%	1
Sewer	\$ 113,000.00	\$ 152,000.00	\$ 159,000.00	\$ 172,000.00	\$ 13,000.00	8%	1
City Council	\$ 36,000.00	\$ 37,000.00	\$ 38,000.00	\$ 39,000.00	\$ 1,000.00	3%	
Totals:	\$ 1,863,500.00	\$ 2,034,500.00	\$ 2,185,000.00	\$ 2,403,000.00	\$ 218,000.00	9%	

*Estimated Cushion: 2.0%

Reason For Increase

1	COLA and Possible Pay for Performance
2	Additional Full Time Employee



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.

Audit: Our annual audit assesses the accuracy of financial statements and reports and evaluates compliance with laws, regulations, and policies. The audit also identifies areas for operational efficiency as well as detects or prevents fraud and mismanagement of funds.

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.