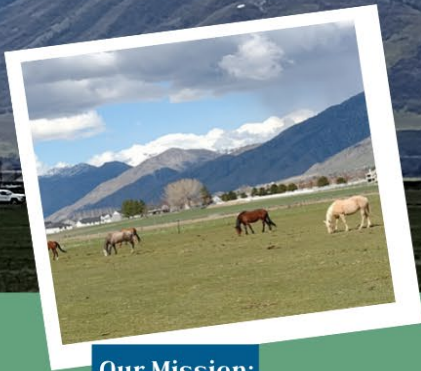


Nibley City Budget

Fiscal Year
2022-23



Our Mission:

Our mission is to make life better for our residents.



Our Vision

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



Our Values

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Nibley City
Utah**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Merrill

Executive Director

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June 10, 2022



Greetings, Nibley Citizens.

“Show me the money.” It is not just a line from the movie, Jerry Maguire (<https://www.youtube.com/watch?v=mBS0OWGUIdc>). It is a statement about what we value. While I cannot guarantee this Budget will provide the same enthusiasm shown in the clip. I can guarantee that thanks to the dedication of city staff who prepare this Nibley City Budget, the days of boring rows and columns of numbers requiring specialized knowledge to interpret are in the distant past. On the contrary, this Budget aims to give clear and transparent communication about the financial status and financial priorities of Nibley City. As you review this Budget, I encourage you to read the narrative associated with each line item to understand the meaning behind the numbers presented in the tables and shown in the charts.

There is a lot to be happy about in this Budget and a couple of things to keep an eye on. The details show that Nibley City operates with a fiscally conservative approach. We have a balanced budget with little debt, conservative revenue projections (despite the growth in our city), and good planning that anticipates future projects needed to provide important services.

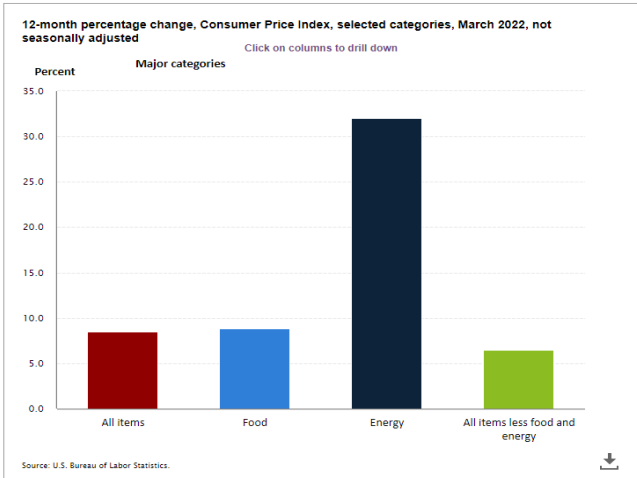
The Nibley City Budget is several budgets within a budget. The utilities (for example, water, sewer, and storm water) are services provided for a fee rather than being funded by taxes. As you can see, each of these pseudo companies have their own stand-alone budgets with their own revenues and expenses. I am pleased with the efficiency that city staff works to provide these utilities throughout the year.

The General Fund is the part of the budget that is mostly funded by taxes, mostly property tax and sales tax. Despite the modest retail activity in Nibley City, sales tax outproduced property tax during our last fiscal year and will do the same this year. Section 10-31-130 explains how the state distributes the local sales tax equally between point-of-sale and municipal population. On-line sales have bolstered Nibley’s point-of-sale revenues because our front porches are the that point-of-sale. Still, Nibley remains largely a bedroom community, and we are working on our own retail opportunities on US-89/91 and Hwy 165 to better capture sales tax that “leaks” to neighboring communities.

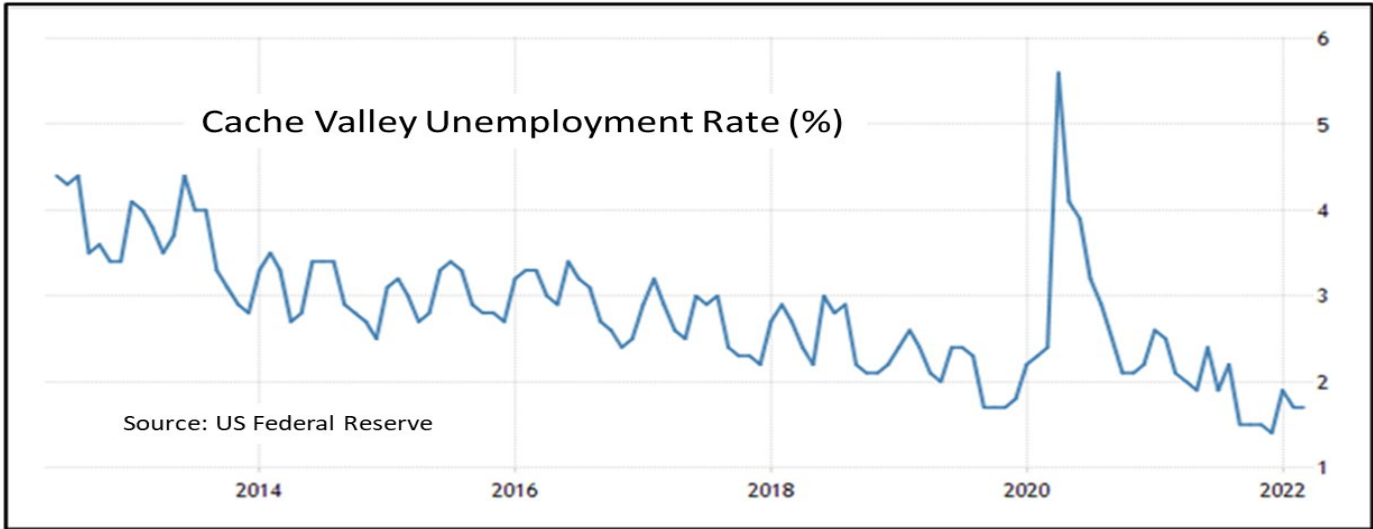
The other main source of revenue for the General Fund comes from property tax. Historically, Nibley City has maintained a tax of 1/600 (0.001667) of taxable property values. However, given the astounding annual increase of property values of 28 percent, this year the budget has been approved at the lower rate of 0.0014845 of taxable property values. We estimate that this rate will be practical and adequate to provides the “right” level of local government. It requires efficiency to provide the roads, parks, and trails, and capital-project funding that we treasure as a community. We will be working through the Truth in Taxation process this summer because the city anticipates collecting more property tax dollars - even with a lower tax rate - this year due to the rising property values.

The expenditure side of General Fund gives us a couple of things to keep our eye on, one longer term and one short term. Regarding the longer term item, we recently completed a Capital Projects Finance Plan (http://nibleycity.com/images/2022_Nibley_City_CFP.pdf) that evaluates how well the General Fund can satisfy the costs of the capital projects that are currently included in the various Nibley Master Plans. This analysis shows that even with anticipated growth bringing impact fees, we will fall well short of the listed goals, especially for park development. While the Finance Plan shows different scenarios to balance our funding with our desires, it is not clear at the moment what is the best approach. This Budget does not propose a remedy that dilemma. The Parks and Recreation Advisory Committee, the Planning Commission, and the City Council will have ongoing discussions on this topic. I hope you will help us work through this.

The short-term issue I mentioned is one that I feel this Budget must deal with. The chart below shows the inflation rate in the United States for the past twelve months. With all items included, the Consumer Price Index increased by 8.5%. The Utah-specific increase was also 8.5%. Even if we eliminate sky-rocketing costs for energy, along with food increases, the inflation rate was 6.5%.



The next chart shows the other half of our short-term issue. Unemployment in Cache Valley is extremely low, with the Federal Reserve reporting the March 2022 unemployment rate at 1.7%. I’m sure you have noticed the Help Wanted signs around the valley. Employee talent is in demand, and to maintain its staff, Nibley City must compete with other employers.



I learned a new term recently. Shrinkflation is when a company decreases the quantity or quality of its goods or services to offset the increasing cost of producing or providing those services. I don't see shrinkflation as a viable alternative for Nibley City. We have an extremely competent, highly motivated, citizen-centric staff. We want to hold on to them. While I am not aware of employees threatening to quit over compensation levels, I prefer that we stay in step with the competitive labor market by fairly compensating city employees. With that approach, they can focus on doing their jobs rather than thinking about whether they should be looking elsewhere. Given these considerations, this Budget proposes a 7% cost of living adjustment in employee salaries and wages.

Despite some headwinds, Nibley City is on solid footing thanks to the fiscally conservative approach of past Councils and City Staff. I look forward to help keeping us there. I hope you will review this Budget and lend us a hand towards the same goal.

Thank you,
Larry Jacobsen



Strategic Goals and Objectives

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

Our General Plan, found at <http://nibleycity.com/index.php/government/planning-zoning/master-plans>, identifies our city's goals and strategies that guides everything we do. It provides a framework from which we operate our whole city from. Our General Plan considered current conditions and community needs, and produced a reaffirmed or revised direction for the future of the city. Several community meetings were held as part of the planning process as we developed this plan. This process was last completed in 2016.

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

Process for formulating goals:

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

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

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

Plans to Address City Goals

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.

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.

Commercial and Economic Development

Nibley's commercial development will be compact and economically sustainable, focused in identified centers, balanced with residential growth, and will promote the area's character and charm.

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.

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.

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.



Pathway at
Meadow View

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, recreation, and parks and open space maintenance. General Fund revenue is collected from taxes (property, sales, and utility), licenses and permits, service fees, fines, and grants.

Conservative Revenue Growth

General Fund revenues in Fiscal Year 22-23 are expected to remain stable. Nibley has seen a larger amount of growth over the last year than in previous years. 128 new home building permits were issued in calendar year 2021. Budget projections related to home building in the FY 22-23 budget are based conservatively on an estimated 75 homes. Three large developments are currently under construction that should easily produce that many homes over the next fiscal year. An increase of 5% has been assumed for home values throughout Nibley. Sales tax revenue is expected to continue to grow as Nibley's and Utah's economies and populations grow.

Tax Levels and Assessing Fair and Reasonable Fees

The FY 22-23 budget was approved with a lower property tax rate than last year. The City has historically adjusted the property tax rate to be 0.001667. This year it has been determined by the City Council to adjust the property tax rate to be 0.0014845. The state law considers this to be a tax increase, which requires the City to hold a Truth in Taxation hearing in August.

The sewer revenue amount in this budget reflects a \$1 rate increase for Nibley utility users, as adopted by the Nibley City Council in 2018. The sewer fee Nibley City charges residents is currently \$54 per month, and will increase to \$55 per month in March 2023. Nibley uses those funds to pay Logan City for wastewater treatment for their citizens. The rate being charged by Logan City increased by 10% each July 1st, from 2017 through 2021.

Our City Council approved a \$1 rate decrease for EMS charges this year. It was determined that current expenses could still be met with a \$1 decrease each month per residential home.

Grant Revenue

Nibley City originally purchased the property for Firefly Park for \$442,000.00, with the understanding that the funds would be reimbursed by Cache County RAPZ. The timing however was unknown, and depended on the County redeveloping properties in North Logan that were associated with the development of Green Canyon High School. The properties have been redeveloped and sold, and it is therefore anticipated that Nibley will be reimbursed for the purchase of the land in fiscal year 22-23. The City was also granted money for the development of the park, at a 50% match. Up to \$78,000 RAPZ per year was agreed upon through FY 22-23. Nibley has developed the park as planned, and is anticipating a \$78,000 award this fiscal year.

Staff has worked with Heritage Elementary and the Cache County School District, and has been awarded \$110,000, with a minimum 7% match for a Safe Routes to School Grant. The project identified project was constructing a sidewalk along 3200 South from 800 West to the eastern edge of the Nibley Meadows development. This will complete the sidewalk along the entire length of 3200 South from Hwy 165 to 1600 West.

Staff has committed to diligently working towards a Federal Grant to assist in the construction of Ridgeline Park. A consultant has been selected to assist that has been successful a number of times securing this grant. The grant is reimbursable up to 50% of the cost to construct the park. For a phase one project, staff is seeking \$1,000,000 to be reimbursed.

Last fiscal year, Nibley received \$422,216 of American Rescue Plan Act money from the Federal Government. It is expected that the same amount will be received FY 22-23.

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 22-23 budget reflects the funding of programs and resources across all operating departments that will allow the City to increase or maintain levels of service.

- Continued construction of Firefly Park
- 1200 West and 3200 South Roundabout
- Construction of missing links in the City's sidewalk and trails network
- Begin construction of Ridgeline Park
- Market adjustments in maintenance accounts due to inflationary pressures

Community Development and Recreation: The Nibley City Recreation Department is responsible for coordinating sports and recreation programs, pursuing funding opportunities for City recreation, and organizing and supporting cultural events and other community development programs. It has started new Soccer and Ultimate Frisbee programs and is planning future recreation programs. The City will also continue to provide many of the successful programs offered in years past, such as Heritage Days, the BOOnanza, baseball, softball, and more.

Planning: The planning department has been busy handling subdivision applications in the past year, along with updating ordinances. The City Council has made it a practice to set aside funds on an annual basis for planning. In the next year, Nibley City will work on an update to the City's Parks and Recreation Master Plan. This is particularly important in light of continued rapid growth.

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.

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 continue to invest in training and education in order to continue to maintain that standard of quality. It has been the City's practice to adjust the employee pay scale by 2% annually as a cost-of-living adjustment. However, inflation in the US economy in 2021 was 7% and it is estimated that 2022 close out around 4.5%. Staff has collected data from around the US and the State on what other similar sized Cities are offering as a COLA. The FY 22-23 budget includes a COLA of 7% for employees and elected officials and accounts for increases in benefit payment amounts, including retirement contributions.

Proposed Timeline for meetings and approval

- May 26 – First presentation and adoption of tentative budget
- June 9 – Public Hearing and possible budget workshop
- August 25 – Truth in Taxation Hearing and Final Adoption

Summary of Changes between Proposed to Adopted Budget for 2022-2023

10-50-370 Software: Increase from \$50,000 to \$55,000 for online application software.

11-40-650 Class C Roads: Increase from \$240,000 up to \$300,000 to seal 3200 South.

45-38-612 Firefly Development: Decrease from \$411,500 to \$0, as funds are expected to be received 21-22.

45-38-725 CCOG Grant: Increase from 0 to \$2,300,000, as there may be a delay in receipt of funds.

45-40-742 Capital Equipment: Increase from \$31,000 to \$100,000 in order to purchase tractor for Parks.

45-40-731 Major Street Projects: Increase from \$0 to \$2,775,000 for 1200 West, 450 West 1/2 road, 1350 West Half Road and 1000 West tie to Firefly Estates.

24-36-603 EMS Fee Collection has been reduced from \$167,000 to \$136,000, due to the reduction in monthly charges to our residents from \$6 to \$5 per month.

The historic tax rate was approved to be adjusted from the historic rate of 0.001667 to 0.0014845.

The Pay Schedules were increased to 4 digits behind the decimal to avoid rounding errors.

45-38-612 Firefly Development: Increase from \$0 to 411,500, as funds are now expected to be received 22-23.

53-40-270 Renamed "Utilities" to be used for payment of watering grass in retention ponds.

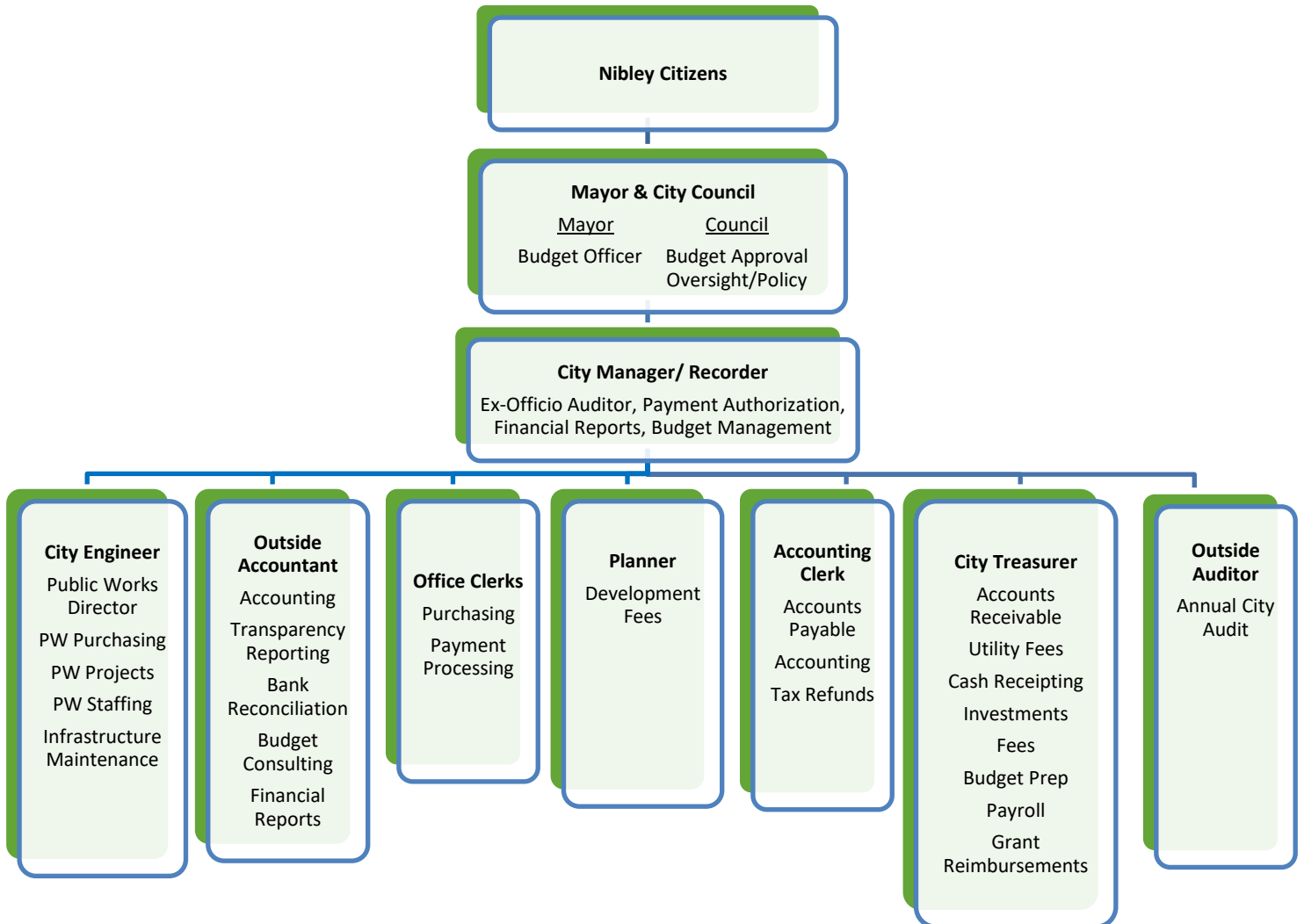
53-40-275 "Cleaning" stormwater budget was changed from 53-40-270 to 53-40-275.

Updated beginning balances to most current year-end statements.

Corrected typo on Capital Projects Revenue "Transfers from Gen Fund."



Nibley City Financial Oversight



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.

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.

CRA: Community Reinvestment Agency, separate legal entity from Nibley City. Board of Directors is established by ordinance as the City Council.

Debt Service Funds: Debt accumulated to finance resources needed in order to meet our City's needs.

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

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 utility), licenses and permits, service fees, fines, and grants.

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 who revenues, expenditures/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.

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.

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

FUND TYPES AND CLASSIFICATIONS

			SUBJECT TO
GOVERNMENTAL FUNDS	MAJOR FUND	NON-MAJOR FUND	APPROPRIATION
GENERAL FUND			
TAXES	✓		✓
LICENSES, PERMITS, OTHER GOV'T REVENUE	✓		✓
FINES/MISC. REVENUE	✓		✓
TRANSFERS & ADMINISTRATIVE CHARGES	✓		✓
RECREATION	✓		✓
SANITATION	✓		✓
CLASS "C" STREETS	✓		✓
CAPITAL PROJECTS FUNDS			
CAPITAL PROJECTS	✓		✓
DEBT SERVICE FUNDS			
MUNICIPAL BUILDING AUTHORITY		✓	✓
SEWER DEPARTMENT DEBT SERVICE		✓	✓
PROPRIETARY FUNDS			
ENTERPRISE FUNDS			
WATER DEPARTMENT	✓		✓
SEWER DEPARTMENT	✓		✓
STORMWATER DEPARTMENT		✓	✓
INTERNAL SERVICE FUNDS			
EMERGENCY MED SERVICES		✓	✓
FUNCTIONAL UNITS			
PLANNING AND BUILDING		✓	✓
PARKS		✓	✓
IMPACT FEES	✓		✓
PUBLIC SAFETY		✓	✓
PUBLIC WORKS		✓	✓
CITY COUNCIL		✓	✓
ADMINISTRATION	✓		✓
NON-DEPARTMENTAL	✓		✓
STREETS DEPARTMENT		✓	✓
COURT		✓	✓
ELECTIONS		✓	✓

Budget Timeline

January	• Make any mid-year adjustments to current fiscal-year budget • Begin anticipating upcoming capital projects
February	• Meet with department heads to review accomplishments and upcoming priorities
March	• Project expenses for department priorities • Compile anticipated revenue worksheets • Begin compiling salary/benefit information for upcoming year
April	• Finance team meets to review projected revenue and expenditures • Prepare initial draft of budget
May	• Public is invited to participate in process via Facebook and newsletter • Present tentative budget to the City Council by the second meeting in May • Council workshops on budget • Public hearing on budget
June	• Adoption of the Budget not later than the 23rd of June (If no tax increase) • Truth in Taxation Hearing and Final Adoption
August	• Submit budget to State Auditor's office • Submit budget for GFOA certification

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

Fiscal Policies

Nibley City examines statistical and demographic information as part of the financial decision-making process. Nibley City has grown from a population of 2,040 in the 2000 Census to approximately 7,328 in the 2020 census. More than 42% of the City's population is under the age of 18.

The City currently employs 20 full-time employees, 30 part-time employees, 10 seasonal employees, and has multiple contracted positions, including the City Attorney, some Engineering services, Auditor, Accountant, and Commercial Building Inspector. Nibley also contracts with other agencies for Court, Library, Wastewater Treatment, Solid Waste Disposal, Fire, Law Enforcement, Prosecuting, Animal Control and Ambulance services.

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

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

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

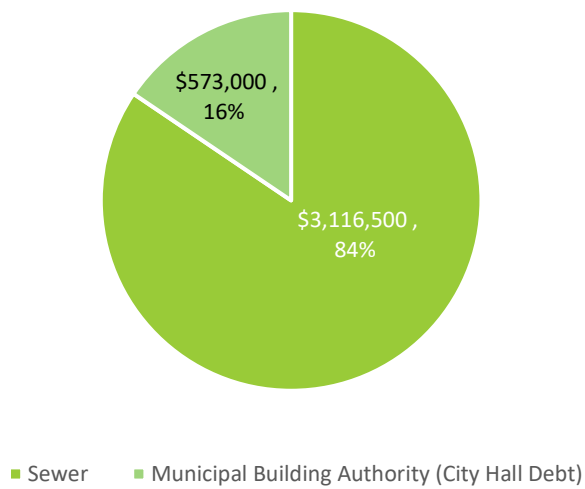
In preparing and executing each fiscal year's adopted budget, Nibley City adheres to the following principles:

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

Debt Limit

Estimated Market Value	\$ 699,252,940
Legal Debt Limit (4% of market value)	\$ 27,970,118
Current Outstanding General Obligation Debt	\$ -
Legal Debt Margin	\$ 27,970,118

Nibley City Debt FY 2021-2022



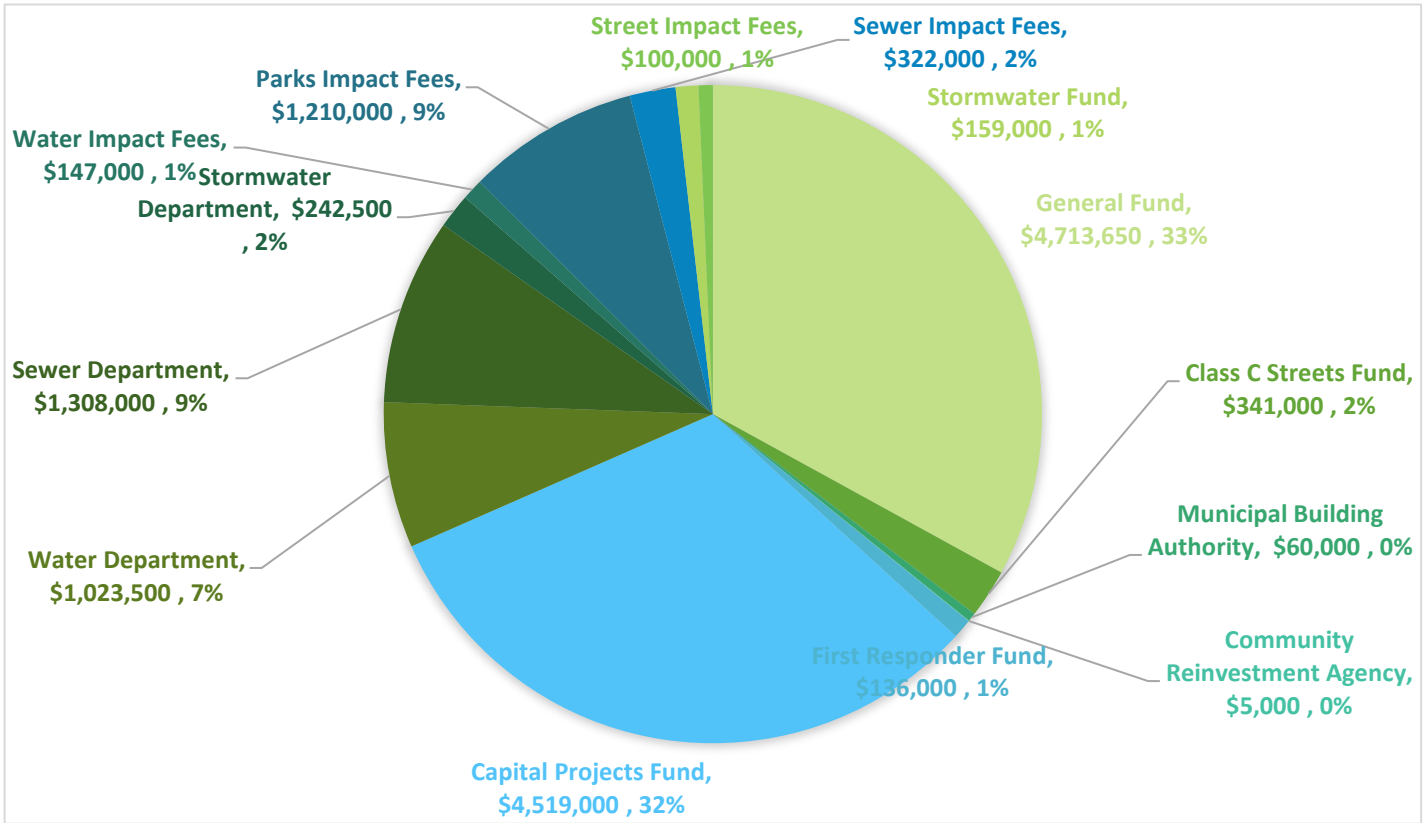
Sewer	\$ 3,116,500
Municipal Building Authority (City Hall Debt)	\$ 573,000
Total	\$ 3,689,500

Overall Revenues

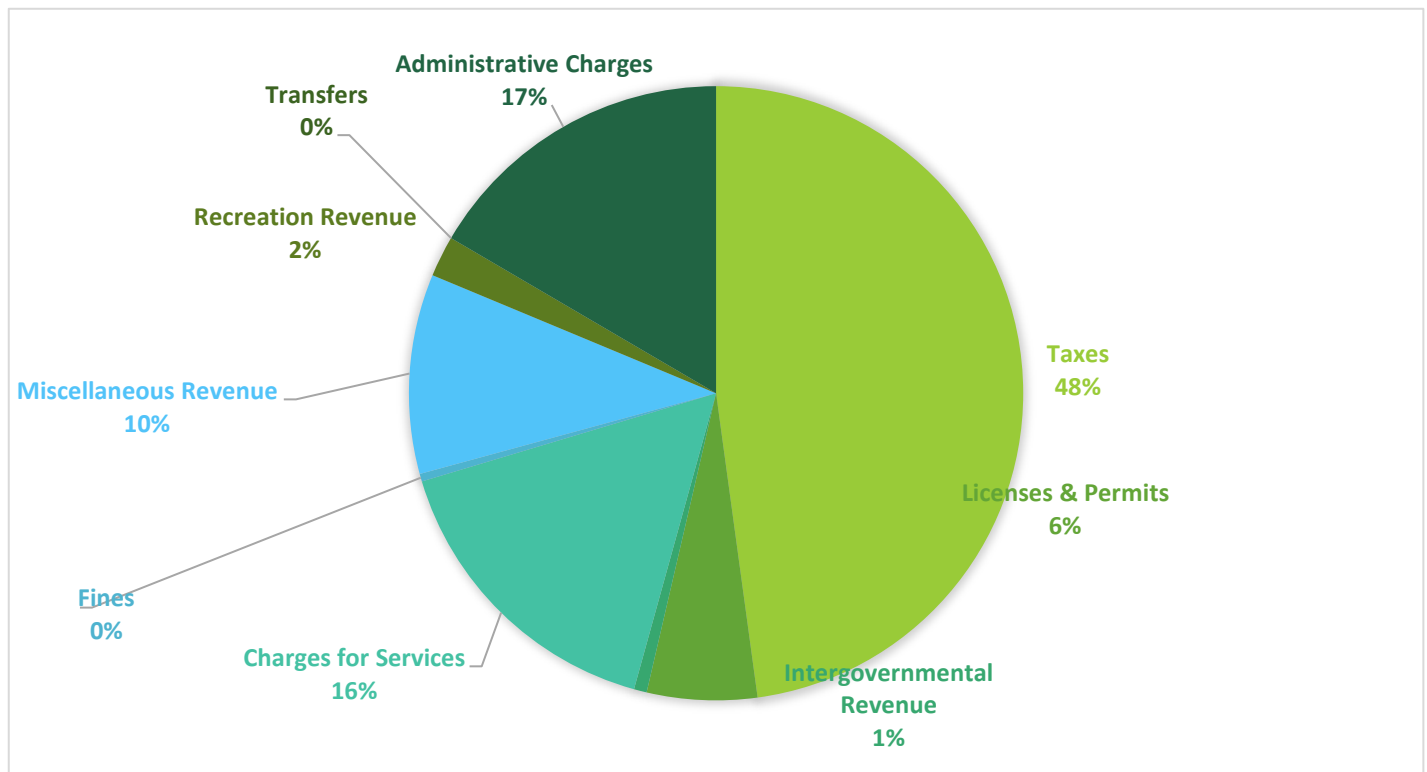
Revenue	Acct. Number	Actual FY 2020-21	Actual Year-to-date FY 2021-22	Budget FY 2021-22	Final Budget FY 2022-23
General Fund	10	\$ 4,559,156	\$ 5,242,099	\$ 4,737,366	\$ 4,713,650
Class C Streets Fund	11	\$ 438,726	\$ 380,736	\$ 1,270,000	\$ 341,000
Municipal Building Authority	20	\$ 64,228	\$ 50,130	\$ 60,000	\$ 60,000
Community Reinvestment Agency	22	\$ -	\$ -	\$ -	\$ 5,000
First Responder Fund	24	\$ 31,207	\$ 159,379	\$ 132,000	\$ 136,000
Capital Projects Fund	45	\$ 813,857	\$ 4,970,264	\$ 4,104,500	\$ 4,519,000
Water Department	51	\$ 1,007,230	\$ 920,083	\$ 1,003,000	\$ 1,023,500
Sewer Department	52	\$ 1,307,629	\$ 1,675,455	\$ 1,668,500	\$ 1,308,000
Stormwater Department	53	\$ 243,875	\$ 277,181	\$ 392,000	\$ 242,500
Water Impact Fees	55	\$ 162,524	\$ 314,051	\$ 100,000	\$ 147,000
Parks Impact Fees	56	\$ 552,826	\$ 523,550	\$ 380,000	\$ 1,210,000
Sewer Impact Fees	57	\$ 345,817	\$ 469,845	\$ 255,000	\$ 322,000
Stormwater Fund	58	\$ 807	\$ 811	\$ 159,000	\$ 159,000
Street Impact Fees	59	\$ 77,694	\$ 125,536	\$ 45,000	\$ 100,000
Total Revenues		\$ 9,605,575	\$ 15,109,120	\$ 14,306,366	\$ 14,286,650



Nibley City Budget FY 2022/23



General Fund Revenue FY 2022/23



General Fund Overview

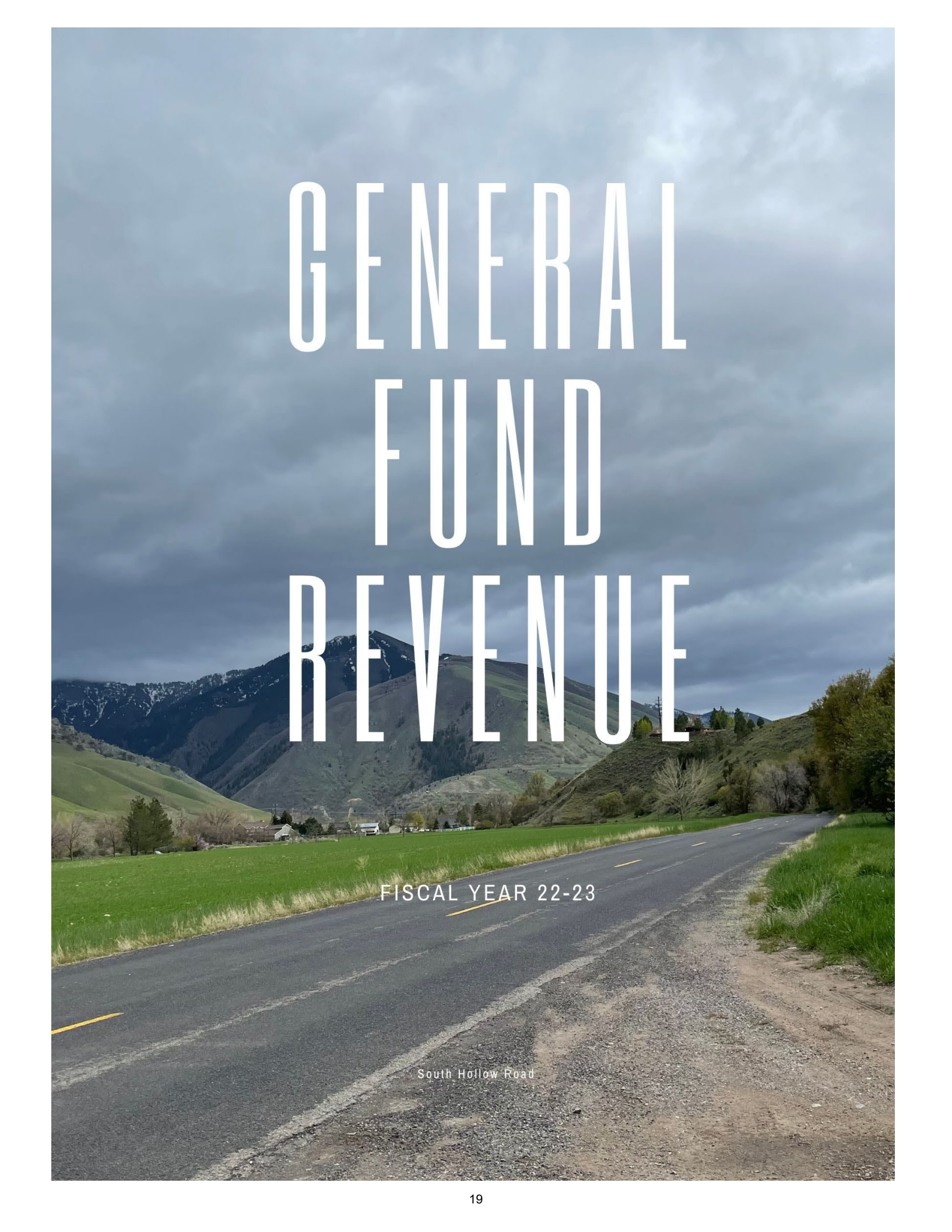
Revenue

Revenue	Account Number	Actual			
		Actual FY 2020-21	Year-to-date FY 2021-22	Budget FY 2021-22	Final Budget FY 2022-23
Taxes	10-31	\$ 2,321,350	\$ 2,530,182	\$ 1,847,350	\$ 2,255,000
Licenses & Permits	10-32	\$ 264,594	\$ 425,989	\$ 200,000	\$ 273,000
Intergovernmental Revenue	10-33	\$ 738	\$ 5,500	\$ 8,000	\$ 31,750
Charges for Services	10-34	\$ 238,428	\$ 904,228	\$ 857,000	\$ 757,000
Fines	10-35	\$ 22,443	\$ 27,591	\$ 16,000	\$ 19,000
Miscellaneous Revenue	10-36	\$ 712,596	\$ 503,906	\$ 489,216	\$ 495,500
Recreation Revenue	10-37	\$ 59,178	\$ 93,703	\$ 68,800	\$ 101,400
Transfers	10-38	\$ 87,997	\$ -	\$ 500,000	\$ -
Administrative Charges	10-39	\$ 643,000	\$ 751,000	\$ 751,000	\$ 781,000
Total General Fund Revenue		\$ 4,350,323	\$ 5,242,099	\$ 4,737,366	\$ 4,713,650

Expenditures

Expenditures	Account Number	Actual			
		Actual FY 2020-21	Year-to-date FY 2021-22	Budget FY 2021-22	Final Budget FY 2022-23
City Council	10-41	\$ 40,847	\$ 48,034	\$ 51,000	\$ 54,500
Court	10-42	\$ -	\$ -	\$ -	\$ -
Administration	10-43	\$ 553,060	\$ 585,771	\$ 629,000	\$ 677,200
Elections	10-47	\$ 247	\$ 7,822	\$ 10,000	\$ 2,000
Public Works	10-48	\$ 243,180	\$ 326,980	\$ 438,000	\$ 478,000
Non-Departmental	10-50	\$ 1,632,858	\$ 834,511	\$ 1,178,216	\$ 981,500
Public Safety	10-54	\$ 360,220	\$ 296,753	\$ 481,700	\$ 336,700
Streets	10-60	\$ 230,462	\$ 290,106	\$ 288,000	\$ 346,500
Sanitation	10-62	\$ 568,015	\$ 585,916	\$ 552,000	\$ 562,000
Planning & Building	10-68	\$ 284,993	\$ 279,577	\$ 335,500	\$ 425,000
Parks	10-70	\$ 332,749	\$ 443,929	\$ 456,000	\$ 475,500
Community Development & Recreation	10-75	\$ 257,404	\$ 318,125	\$ 317,950	\$ 374,750
Total General Fund Expenditures		\$ 4,504,034	\$ 4,017,524	\$ 4,737,366	\$ 4,713,650

Surplus/(Deficit)	\$ (153,711)	\$ 1,224,575	\$ -	\$ -
Beginning Cash Balance (est.)				\$ 1,437,174
Reserves (Fund Balance App.)				\$ -
Ending Cash Balance (est.)				\$ 1,437,174



GENERAL FUND REVENUE

FISCAL YEAR 22-23

South Hollow Road

Revenue

The Revenue section of the budget shows funds received by Nibley City from various sources, including taxes, fees for permits and licenses, grant funds, etc.

Taxes

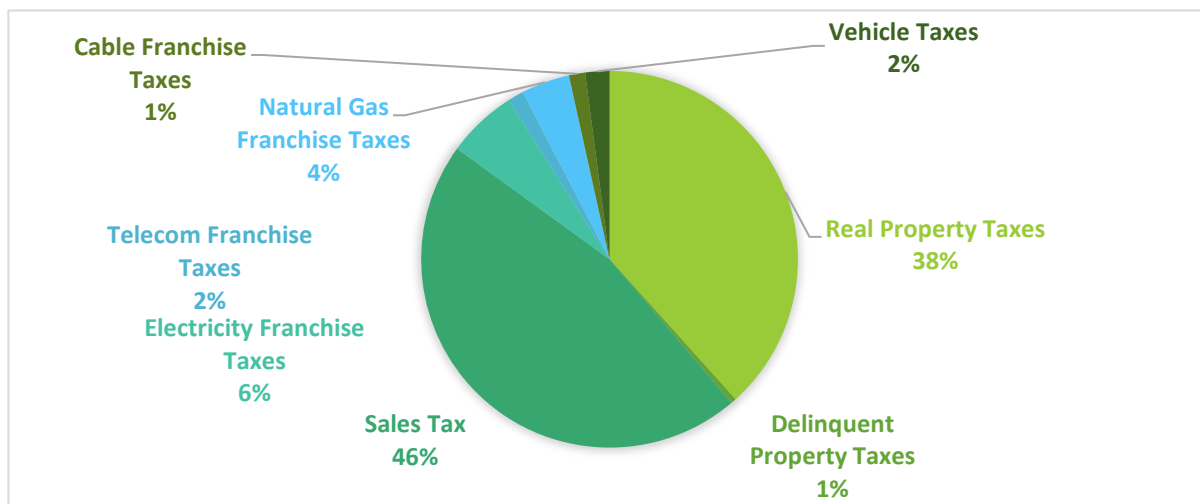
The Taxes portion of the Revenue section of the budget accounts for funds received by Nibley City from taxes on property, sales, utilities, and vehicles.

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.

General Fund Revenue: Taxes

Revenue	Account Number	Actual FY 2020-21	Actual Year-to-date FY 2021-22	Budget FY 2021-22	Final Budget FY 2022-23
Taxes					
Real Property Taxes	10-31-110	\$ 731,786	\$ 748,016	\$ 737,350	\$ 830,000
Delinquent Property Taxes	10-31-120	\$ 9,692	\$ 5,780	\$ 10,000	\$ 10,000
Sales Tax	10-31-130	\$ 1,135,942	\$ 1,296,930	\$ 800,000	\$ 1,000,000
Electricity Franchise Taxes	10-31-140	\$ 135,217	\$ 142,321	\$ 125,000	\$ 130,000
Telecom Franchise Taxes	10-31-141	\$ 17,819	\$ 14,656	\$ 25,000	\$ 30,000
Natural Gas Franchise Taxes	10-31-142	\$ 92,095	\$ 104,823	\$ 85,000	\$ 90,000
Cable Franchise Taxes	10-31-143	\$ 38,507	\$ 25,133	\$ 25,000	\$ 30,000
Vehicle Taxes	10-31-150	\$ 23,902	\$ 89,591	\$ 40,000	\$ 45,000
Mass Transit	10-31-160	\$ 136,389	\$ 102,933	\$ -	\$ 90,000
Total Taxes		\$ 2,321,350	\$ 2,530,182	\$ 1,847,350	\$ 2,255,000

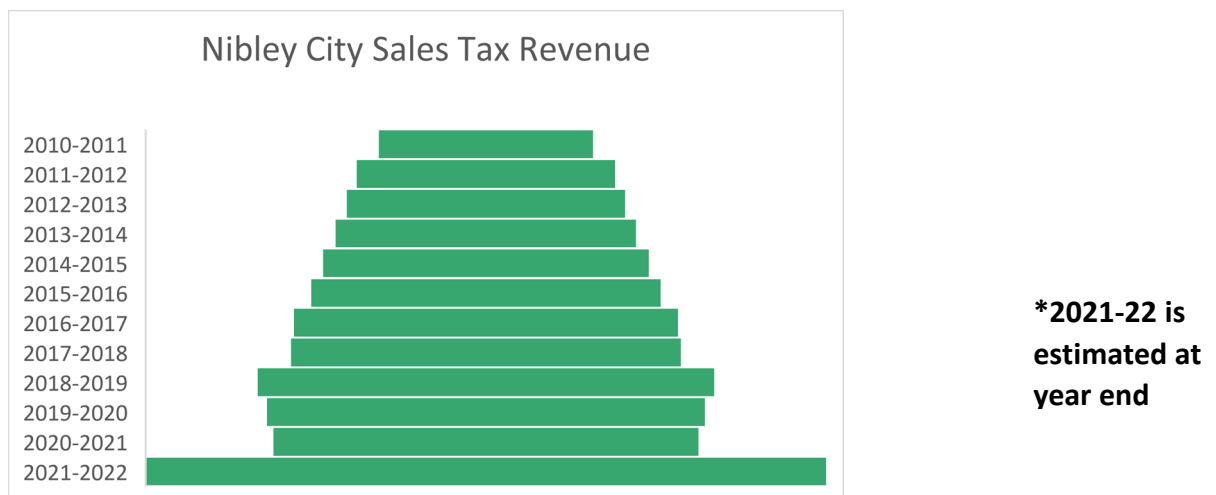
Tax Revenue FY 2022-23



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 predicable service as the City grows, it is the City’s practice to adjust the City’s tax rate annually. This may be an increase or decrease depending on the state of the economy. If the certified rate is raised or lowered by Cache County, a vote of the City Council is required to adjust the tax rate back to the historic level of 0.001667. In order to adjust the rate up to the historical rate, the City is required to hold Truth in Taxation Hearing. If necessary, this hearing is held in August. Homeowners are taxed on 55% of the value on their primary residence. [Please see Cache County Tax Rates here at this link: https://www.cachecounty.org/auditor/tax-rates.html.](https://www.cachecounty.org/auditor/tax-rates.html)

10-31-120 Delinquent Property Taxes – These are property taxes that were not paid during the year they were due but were received this year.

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 15% of the City’s total sales tax revenue, with about 85% coming from statewide population redistribution. Nibley City receives taxes from the state’s population pot based on Nibley City’s total population. Sales taxes are collected each month and then distributed about 25 days after the last day of the month that the tax is due. The Sales Tax rate in Nibley is 7%. Of that, 4.85% goes to the state, 1% goes to the municipal share, as described above, 0.25% goes to the county, 0.30% goes to CVTD, 0.25% goes to Cache County for transportation, another .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, Digital First Telecom, and CenturyLink.

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

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

Licenses and Permits

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 permits and licenses.

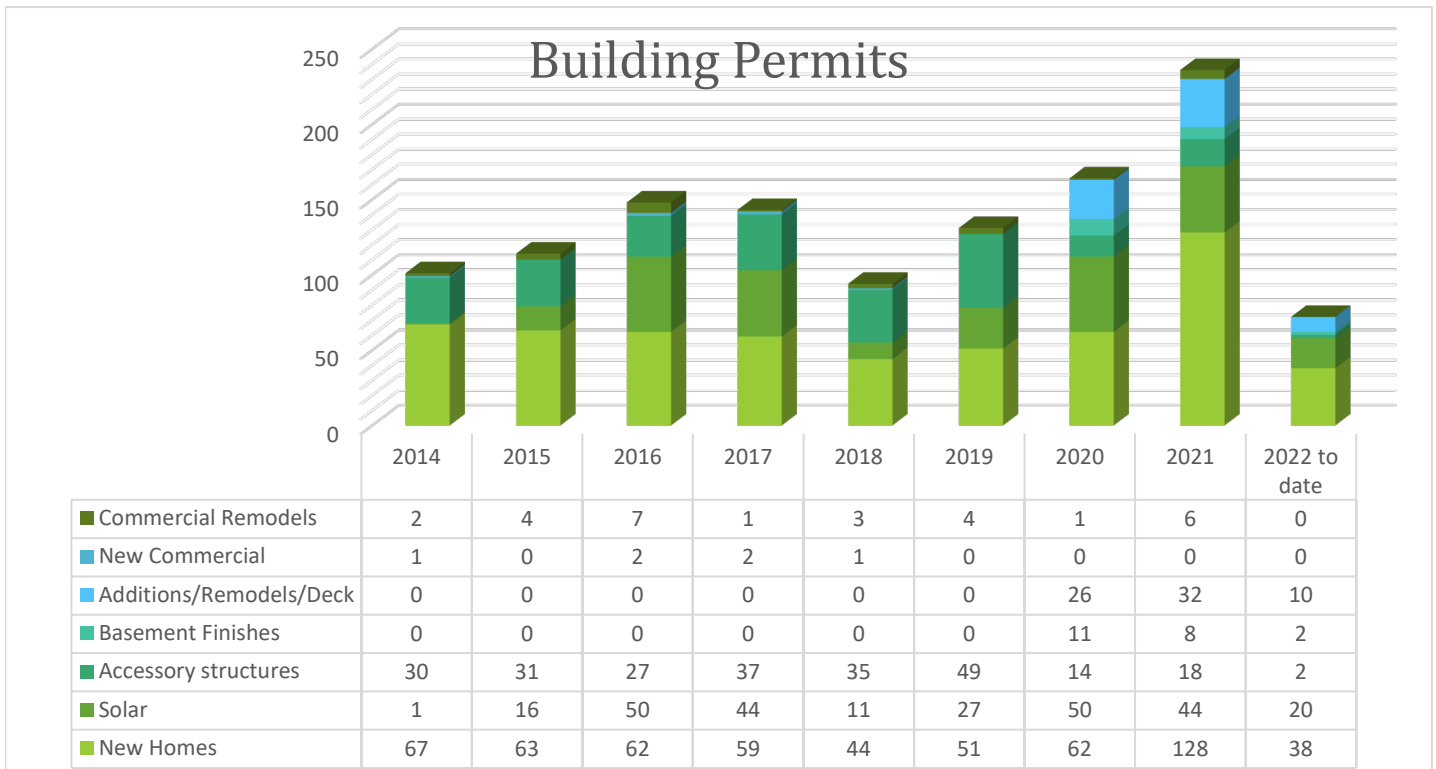
General Fund Revenue: Licenses, Permits, Intergovernmental Revenue, and Charges For Services

Revenue	Account Number	Actual FY 2020-21	Actual Year-to-date FY 2021-22	Budget FY 2021-22	Final Budget FY 2022-23
Licenses and Permits					
Building Permits	10-32-210	\$ 238,429	\$ 401,961	\$ 180,000	\$ 250,000
Business Licenses & Fees	10-32-220	\$ 8,518	\$ 9,810	\$ 9,000	\$ 9,000
Fire Inspection Fee	10-32-225	\$ 215	\$ -	\$ 500	\$ 500
Dog Licenses	10-32-250	\$ 17,433	\$ 14,188	\$ 10,000	\$ 10,000
Kennel Licenses	10-32-251	\$ -	\$ 30	\$ 500	\$ 500
Right-of-way Permits	10-32-252	\$ -	\$ -	\$ -	\$ 3,000
Total Licenses and Permits		\$ 264,594	\$ 425,989	\$ 200,000	\$ 273,000
Intergovernmental Revenue					
Grant - Children's Theatre	10-33-322	\$ 738	\$ 5,500	\$ 5,500	\$ 6,750
Grant - Miscellaneous	10-33-323	\$ -	\$ -	\$ 2,500	\$ 25,000
Total Intergovernmental		\$ 738	\$ 5,500	\$ 8,000	\$ 31,750
Charges For Service					
Comm. Center Dispatch	10-34-410	\$ 72,816	\$ 75,563	\$ 70,000	\$ 70,000
Planning Review & Inspection	10-34-420	\$ 30,764	\$ 117,383	\$ 45,000	\$ 45,000
Development Fees Reimbursed	10-34-422	\$ 41,267	\$ 92,742	\$ 60,000	\$ 60,000
Refuse Collection Charges	10-34-430	\$ 584,237	\$ 606,488	\$ 540,000	\$ 575,000
Community Center Rental	10-34-431	\$ 1,489	\$ 11,653	\$ 5,000	\$ 7,000
EMS Charges	10-34-435	\$ -	\$ -	\$ 137,000	\$ -
Variance and Appeals	10-34-681	\$ 400	\$ 400	\$ -	\$ -
Total Charges for Service		\$ 238,428	\$ 904,228	\$ 857,000	\$ 757,000

10-32-210 Building Permits – Revenue generated from building permits. There was a total of 236 total building permits in calendar year 2021, 128 of which were new home permits. That is an increase of 65% for new permits overall and an increase of 98% on new home permits from the previous year of 2020.

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 FY14-15, FY15-16, FY16-17 and FY17-18, FY18-19, FY 19-20, FY 20-21 including the breakdown for the types of permits. As of March 31, 2022, the City had issued 38 new home permits in past 12 months.



10-32-220 Business Licenses & Fees - Revenue generated from business licensing fees and late fees, which includes \$30 for a home-based business with impact and \$150 for a commercial business, as well as a \$10 late fee. The City currently has 140 home-based businesses and 26 commercial businesses.

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

10-32-250 Dog Licenses - Revenue generated from dog license fees, which is \$15 for spayed/neutered dogs or \$25 for unaltered dogs. Revenue is used to pay for animal control services provided by the Sheriff's office. Reimbursement of dog boarding is also receipted here. See expenditure account [10-54-360](#) for reference.

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

Intergovernmental Revenue

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.

10-33-322 Children's Theatre Grants - Revenue generated from anticipated grants including: a \$1000 State of Utah grant, a \$1,250 RAPZ grant, a \$3,000 Rocky Mountain Power Grant, a \$750 Utah Division of Arts & Museum Grant, and \$750 from T-shirt sales. See expenditure account [10-75-661](#) for reference.

10-33-323 Grants Miscellaneous - Revenue generated from economic development, public safety or other grant sources. We are expected to receive a grant from the State of Utah for the TDR study.

Charges for Services

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.

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

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

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

10-34-430 Refuse Collection Service Fees - Revenue generated from fees paid by residents for garbage, recycling and green waste collection services. Revenue is passed through to Logan City through Expenditure account [10-62-320](#). The City charges an extra 25 cents per can for an administrative fee in addition to what Logan charges for the services.

10-34-431 Community Center Rental Fees - Revenue generated from Community Center/Council Chambers rentals. Community Rental Fees are: Resident Small Gathering \$100, Resident Large Gathering \$200, Non-Resident Small Gathering \$150, Non-Resident Large Gathering \$350.

10-34-435 EMS Charges - Revenue generated from a \$6 per residence and business monthly charge to pay for the countywide EMS program. This charge is passed on to Cache County through expense account [10-54-330](#).

General Fund Revenue - Fines/Misc. Revenue

Revenue	Account Number	Actual		Budget FY 2021-22	Final Budget FY 2022-23
		Actual FY 2020-21	Year-to-date FY 2021-22		
Court Fines	10-35-510	\$ 22,443	\$ 27,591	\$ 15,000	\$ 18,000
Administrative Fines	10-35-515	\$ -	\$ -	\$ 1,000	\$ 1,000
Total Fines		\$ 22,443	\$ 27,591	\$ 16,000	\$ 19,000

Miscellaneous Revenue

Interest Earnings	10-36-610	\$ 13,373	\$ 20,150	\$ 40,000	\$ 40,000
Sale of Surplus Equipment	10-36-670	\$ 100	\$ 31,887	\$ -	\$ -
House Rent	10-36-683	\$ 10,200	\$ 11,570	\$ 12,000	\$ 18,000
Penalties	10-36-684	\$ 3,563	\$ 2,523	\$ 1,500	\$ 2,000
Damage To City Property Reim.	10-36-686	\$ 283	\$ 7,516	\$ 500	\$ 500
Miscellaneous Revenue	10-36-690	\$ 75,662	\$ 4,814	\$ 10,000	\$ 10,000
Land Leases	10-36-691	\$ 1,530	\$ 3,230	\$ 3,000	\$ 3,000
American Rescue Plan Act	10-36-696	\$ 607,886	\$ 422,216	\$ 422,216	\$ 422,000
Total Miscellaneous Revenues		\$ 712,596	\$ 503,906	\$ 489,216	\$ 495,500

Fines

The Fines portion of the Revenue section of the budget accounts for fines received by Nibley City from the Justice Court.

10-35-510 Court Fines - Revenue generated from fines paid to the Hyrum City Justice Court for violations in Nibley that are passed on to Nibley through an interlocal agreement with Hyrum. The cities split the revenue and then expenses for defense are deducted from Nibley's half.

10-35-515 Administrative Fines - Revenue generated from nuisance ordinance citations.

Miscellaneous Revenue

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

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

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

10-36-683 House Rent - Revenue generated from this account is for the houses located at 3184 S Main, 3196 S Main, and 465 W 3200 S. The City purchased 2 of the houses in anticipation of the realignments of 3200 South.

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 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.

10-36-696 American Rescue Plan Act - Funds allocated from the federal government for expenses related to the COVID-19 pandemic.

General Fund Revenue - Recreation

Revenue	Account Number	Actual		Budget FY 2021-22	Final Budget FY 2022-23
		Actual FY 2020-21	Year-to-date FY 2021-22		
Field Rental	10-37-440	\$ 1,699	\$ 1,465	\$ 5,000	\$ 2,200
Youth & Adult Programs	10-37-442	\$ 40,736	\$ 67,722	\$ 43,000	\$ 72,000
Nibley Fitness	10-37-444	\$ 2,083	\$ 6,315	\$ 2,700	\$ 5,000
Fitness Programs	10-37-445	\$ 2,327	\$ 3,585	\$ 2,500	\$ 3,000
Special Events	10-37-446	\$ -	\$ (403)	\$ 600	\$ 500
Rec Rental Equipment	10-37-450	\$ 5	\$ -	\$ 900	\$ 200
Park/Pavilion Rental Fees	10-37-460	\$ 2,039	\$ 3,057	\$ 2,200	\$ 3,000
Heritage Days	10-37-660	\$ 1,235	\$ 370	\$ 7,000	\$ 7,000
Youth Council Revenue	10-37-661	\$ 589	\$ 1,342	\$ 2,500	\$ 1,500
Nibley Royalty	10-37-662	\$ 665	\$ 1,400	\$ 900	\$ 1,000
Sponsorships	10-37-665	\$ 7,800	\$ 8,850	\$ 1,500	\$ 6,000
Recreation Grants	10-37-700	\$ -	\$ -	\$ -	\$ -
Total Recreation		\$ 59,178	\$ 93,703	\$ 68,800	\$ 101,400



Recreation Revenue

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.

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, Summer Camp, Clinics and Tournaments and adult drop- in soccer for fall and spring. This is associated with expenditure account [10-75-515](#).

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

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

10-37-446 Special Events - Revenue generated from special events. This is associated with expenditure account [10-75-540](#).

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

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

10-37-660 Heritage Days Revenue - Revenue generated through Heritage Days activities and sponsorships.

10-37-661 Youth Council Revenue - Revenues generated by Youth Council fundraisers and donations.

10-37-662 Nibley Royalty - Revenue generated through participation fees and donations.

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

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

General Fund Revenue: Transfers & Administrative Charges

Revenue	Account Number	Actual			
		Actual FY 2020-21	Year-to-date FY 2021-22	Budget FY 2021-22	Final Budget FY 2022-23
Transfers					
Appropriated Fund Balance	10-38-890	\$ -	\$ -	\$ 500,000	\$ -
First Responders Transfer to GF	10-38-891	\$ 87,997	\$ -	\$ -	\$ -
CRA Transfer to GF	10-38-892	\$ -	\$ -	\$ -	\$ -
		\$ 87,997	\$ -	\$ 500,000	\$ -
Administrative Charges					
Water	10-39-700	\$ 281,000	\$ 335,000	\$ 335,000	\$ 350,000
Sewer	10-39-701	\$ 281,000	\$ 335,000	\$ 335,000	\$ 350,000
Stormwater	10-39-702	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000
Total Administrative Charges		\$ 643,000	\$ 751,000	\$ 751,000	\$ 781,000
Total General Fund Revenues		\$ 4,559,156	\$ 5,242,099	\$ 4,737,366	\$ 4,713,650

Transfers & Administrative Charges

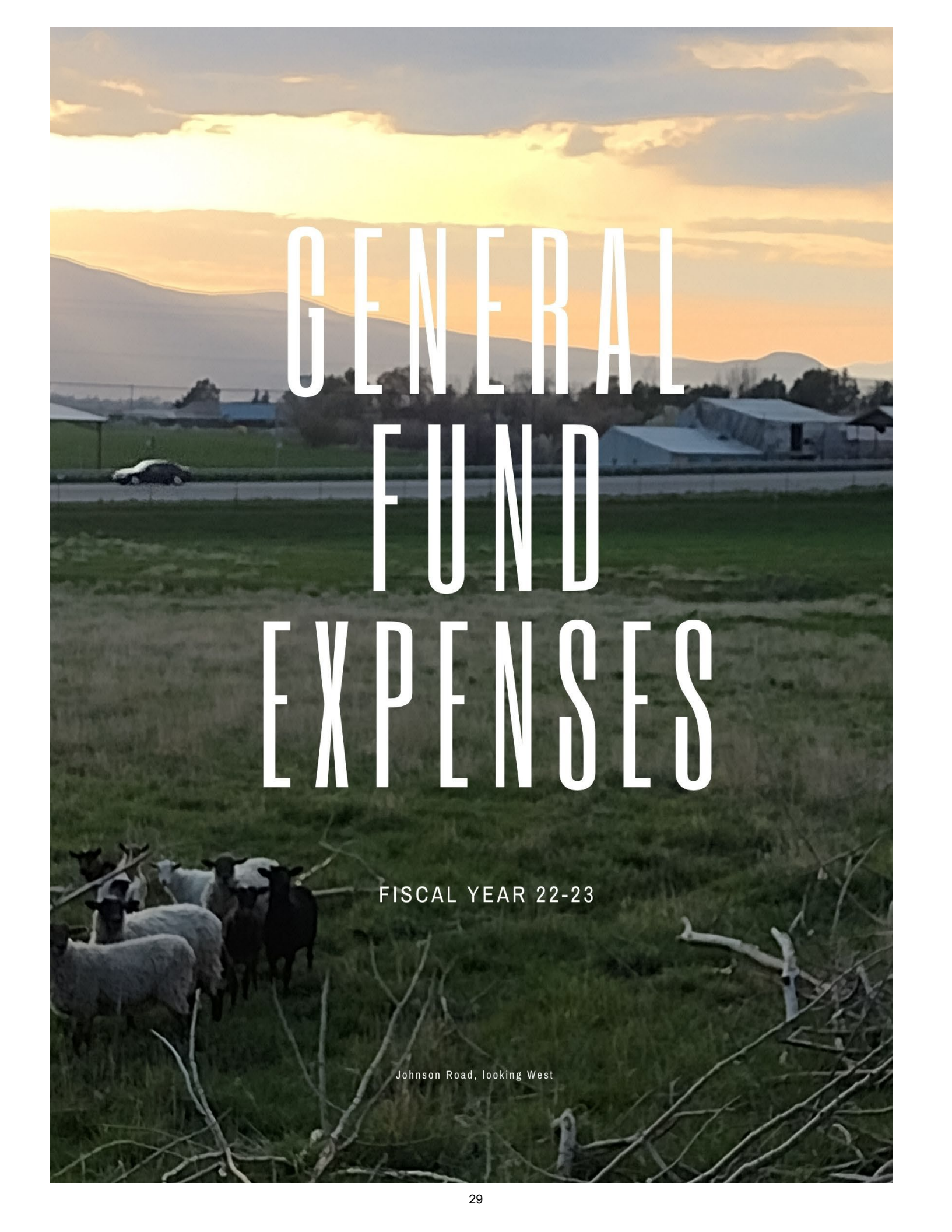
The Administrative Charges portion of the Revenue section of the budget shows funds transferred into the General Fund from enterprise funds.

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

10-38-891 First Responder's Transfer to General Fund - No funds are budgeted in this account this year.

10-38-892 CRA Transfer to General Fund - No funds are budgeted for this FY. 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 admin fee for the CRA.

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



GENERAL FUND EXPENSES

FISCAL YEAR 22-23

Johnson Road, looking West

City Council

Expenses	Account Number	Actual			
		Actual FY 2020-21	Year-to-date FY 2021-22	Budget FY 2021-22	Final Budget FY 2022-23
Salaries & Wages	10-41-110	\$ 30,478	\$ 31,362	\$ 33,000	\$ 36,000
Employee Benefits	10-41-130	\$ 7,021	\$ 6,776	\$ 7,000	\$ 7,500
Education, Travel & Training	10-41-230	\$ 2,798	\$ 8,854	\$ 10,000	\$ 10,000
Mayor's Discretionary	10-41-620	\$ 549	\$ 1,042	\$ 1,000	\$ 1,000
Total Mayor/Council Expenditures		\$ 40,847	\$ 48,034	\$ 51,000	\$ 54,500

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

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

10-41-230 Education, Training & Travel - Funds allocated for hotel costs, mileage, and per diem. The amount is 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: Norman Larsen, Kathryn Beus, Nathan Laursen, Mayor Larry Jacobsen, Kay Sweeten, and Tom Bernhardt

Administration

Expenses	Account Number	Actual			
		Actual FY 2020-21	Year-to-Date FY 2021-22	Budget FY 2021-22	Final Budget FY 2022-23
Salaries & Wages	10-43-110	\$ 338,287	\$ 348,981	\$ 337,000	\$ 380,000
Employee Benefits	10-43-130	\$ 136,233	\$ 170,194	\$ 175,000	\$ 188,000
Education, Travel & Training	10-43-230	\$ 13,682	\$ 7,152	\$ 20,000	\$ 20,000
Memberships & Dues	10-43-300	\$ 7,711	\$ 3,483	\$ 9,000	\$ 9,000
Professional Services	10-43-310	\$ 35,950	\$ 35,100	\$ 42,000	\$ 42,000
Legal Expense	10-43-311	\$ -	\$ 160	\$ 5,000	\$ 5,000
Economic Development	10-43-341	\$ 27	\$ -	\$ 4,000	\$ 4,000
Department Expenditures	10-43-400	\$ 21,170	\$ 20,700	\$ 37,000	\$ 29,200
Total Admin. Expenditures		\$ 553,060	\$ 585,771	\$ 629,000	\$ 677,200

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

- City Manager
- Treasurer
- Recorder
- Office Specialist/Utility Billing Clerk

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

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

10-43-300 Memberships & Dues - Funds allocated for professional memberships & dues, which include: the Utah League of Cities and Towns, International City Managers Association, Utah City Managers Association, Utah Municipal Clerk's Association, American Society of Civil Engineers, International Institute of Municipal Clerks, Cache Chamber of Commerce, Utah Association of Public Treasurers, BRAG Area Recorder's and Clerks Association, Government Finance Officers Association, and the Cache Mayor's Association.

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

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

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

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

Elections

Expenses	Account Number	Actual			
		Actual FY 2020-21	Year-To-Date FY 2021-2022	Budget FY 2021-22	Final Budget FY 2022-23
Salaries & Wages	10-47-110	\$ -	\$ -	\$ -	\$ -
Employee Benefits	10-47-130	\$ -	\$ -	\$ -	\$ -
Education, Travel & Training	10-47-230	\$ -	\$ -	\$ -	\$ -
Professional Services	10-47-310	\$ -	\$ -	\$ -	\$ -
Department Expenditures	10-47-400	\$ 247	\$ 574	\$ 2,000	\$ 2,000
Cache County	10-47-450	\$ -	\$ 7,248	\$ 8,000	\$ -
Total Election Expenditures		\$ 247	\$ 7,822	\$ 10,000	\$ 2,000

10-47-110 Salaries & Wages - No funds are budgeted in this account this year.

10-47-130 Employee Benefits - No funds are budgeted in this account this year.

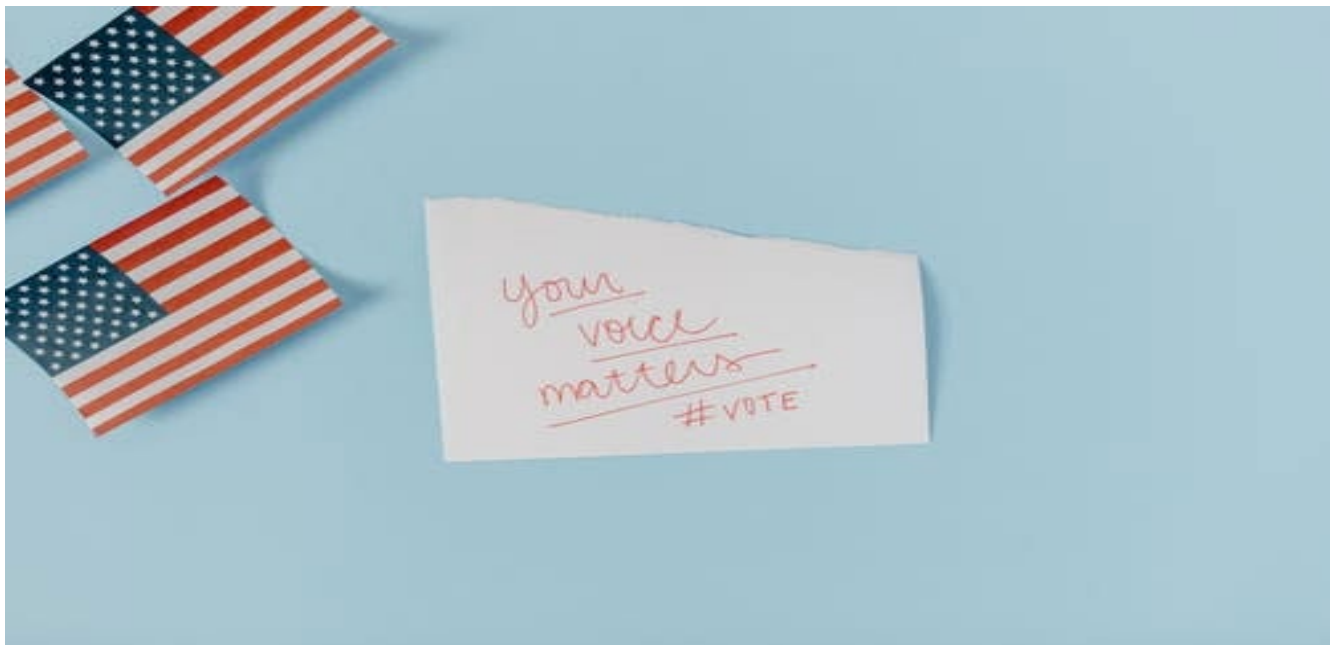
10-47-230 Education, Training, & Travel - No funds are budgeted in this account this year.

10-47-310 Professional Services - No funds are budgeted in this account this year.

10-47-400 Department Expenditures - Funds allocated to cover a variety of general department expenditures but will mainly be used to educate the public regarding Rank Choice Voting:

- 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 the county to run Rank Choice Voting this municipal election. Funds will pay for postage, ballot printing, ballot counting, poll workers, and some publications.



Public Works

Expenses	Account Number	Actual			
		Actual FY 2020-21	Year-To-Date FY 2021-22	Budget FY 2021-22	Final Budget FY 2022-23
Salaries & Wages	10-48-110	\$ 100,273	\$ 142,553	\$ 216,000	\$ 230,000
Employee Benefits	10-48-130	\$ 43,850	\$ 61,119	\$ 83,000	\$ 90,000
Education, Travel & Training	10-48-230	\$ 367	\$ 3,119	\$ 4,500	\$ 6,000
Office Supplies	10-48-240	\$ 1,966	\$ 2,601	\$ 2,000	\$ 2,000
Uniforms and PPE	10-48-247	\$ 5,108	\$ 7,186	\$ 7,000	\$ 9,000
Facilities and Maintenance	10-48-250	\$ 16,709	\$ 10,943	\$ 10,000	\$ 15,000
Vehicle Fuel	10-48-251	\$ 30,187	\$ 39,420	\$ 42,000	\$ 50,000
Vehicle Repair and Maintenance	10-48-252	\$ 17,382	\$ 25,665	\$ 30,000	\$ 30,000
Utilities	10-48-270	\$ 10,310	\$ 12,861	\$ 9,500	\$ 12,000
Memberships & Dues	10-48-300	\$ 731	\$ 328	\$ 3,000	\$ 3,000
Professional Services	10-48-310	\$ -	\$ 89	\$ 500	\$ 500
Legal Expense	10-48-311	\$ -	\$ 270	\$ 500	\$ 500
Department Expenditures	10-48-400	\$ 6,689	\$ 7,399	\$ 7,500	\$ 7,500
Engineering Expense	10-48-514	\$ 6,504	\$ 8,346	\$ 8,500	\$ 8,500
Emergency Expenses	10-48-515	\$ -	\$ 827	\$ 10,000	\$ 10,000
Safety	10-48-516	\$ 3,104	\$ 4,254	\$ 4,000	\$ 4,000
Total Public Works Expenditures		\$ 243,180	\$ 326,980	\$ 438,000	\$ 478,000

10-48-110 Salaries & Wages - Funds allocated for Public Works Director, City Engineer, and 50% of a part-time Public Works Inspector salaries. A part-time public works inspector is being proposed.

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, 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. 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 as well as the City Engineers of Utah. These memberships provide opportunities for educational training and networking with other industry professionals across the state. An increase in this account is allocated for the public works inspector.

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.

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.



Non-Departmental

Expenses	Account Number	Actual		Budget FY 2021-22	Final Budget FY 2022-23
		Actual FY 2020-21	Year-To-Date FY 2021-22		
Office Supplies	10-50-240	\$ 9,034	\$ 6,441	\$ 6,000	\$ 6,000
Postage/Shipping	10-50-243	\$ 957	\$ 3,915	\$ 4,000	\$ 1,500
Utility Billing Postage	10-50-245	\$ 12,036	\$ 12,469	\$ 12,000	\$ 14,000
Facilities and Maintenance	10-50-250	\$ 1,744	\$ 1,825	\$ 3,000	\$ 3,000
Utilities	10-50-270	\$ 11,222	\$ 15,594	\$ 13,000	\$ 15,000
Software	10-50-370	\$ 42,027	\$ 58,143	\$ 50,000	\$ 55,000
Bank Charges	10-50-440	\$ 9,408	\$ 5,960	\$ 20,000	\$ 20,000
Insurance Expense	10-50-510	\$ 47,724	\$ 51,280	\$ 60,000	\$ 60,000
Building Lease	10-50-511	\$ 51,000	\$ 50,000	\$ 50,000	\$ 50,000
Emergency Expense	10-50-515	\$ -	\$ -	\$ 10,000	\$ 10,000
Information Technology	10-50-518	\$ 18,939	\$ 18,749	\$ 20,000	\$ 26,000
Community Center	10-50-520	\$ -	\$ 1,746	\$ 2,000	\$ 2,000
Newsletter	10-50-530	\$ 5,758	\$ 5,456	\$ 6,000	\$ 7,000
Transfer To Capital Projects	10-50-910	\$ 700,000	\$ 500,000	\$ 500,000	\$ 200,000
Mass Transit Tax Pass Through	10-50-920	\$ 136,389	\$ 102,933	\$ -	\$ 90,000
American Rescue Plan Act	10-50-921	\$ 586,619	\$ -	\$ 422,216	\$ 422,000
Total Non-Departmental Expenses		\$ 1,632,858	\$ 834,511	\$ 1,178,216	\$ 981,500

10-50-240 Office Supplies - Office supplies for City Hall.

10-50-243 Postage/Shipping - Funds allocated for the costs of 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.

10-50-270 Utilities - Funds allocated for City Hall utilities: electricity, natural gas, telephone, internet, etc.

10-50-370 Software - Funds allocated for Microsoft and Adobe subscriptions, Municode, Cloudspeaker Community Alert System, Engineering Software, Caselle software, which includes accounting, document management, timekeeping, business licensing, animal licensing, work orders, and permit management software.

10-50-440 Bank Charges - Funds allocated for credit card merchant fees charged by Xpress Bill Pay for residents' utility payments, as well as merchant fees charged for reservations made through Sportsites. This also includes NSF fees charged to Nibley City for returned checks.

10-50-510 Insurance Expense - Funds allocated for insurance premium costs for City vehicles, City property, worker's compensation, and the City's general liability policy.

10-50-511 Building Lease - Funds allocated for City Hall bond payments paid through the Municipal Building Authority. See account [20-30-500](#).

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, and to host and manage Nibley City's website. This year costs have increased about \$500 per month to increase IT security software.

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.

10-50-920 Mass Transit Tax Pass Through - This money is received through the State and passed through to CVTD.

10-50-921 American Rescue Plan Act - Funds allocated from the federal government for expenses related to the COVID-19 pandemic.





PUBLIC SAFETY

FISCAL YEAR 22-23

Public Safety

Expenses	Account Number	Actual			
		Actual FY 2020-21	Year-To-Date FY 2021-22	Budget FY 2021-22	Final Budget FY 2022-23
Salaries & Wages	10-54-110	\$ 12,990	\$ 13,387	\$ 12,000	\$ 13,000
Employee Benefits	10-54-130	\$ 990	\$ 1,024	\$ 2,000	\$ 2,000
Education, Travel, & Training	10-54-230	\$ 20	\$ -	\$ 3,000	\$ 3,000
Memberships & Dues	10-54-300	\$ -	\$ -	\$ 500	\$ 500
Court Prosecution	10-54-311	\$ -	\$ -	\$ 7,200	\$ 7,200
Sheriff Contract Services	10-54-320	\$ 86,220	\$ 103,444	\$ 121,000	\$ 121,000
Transfer to EMS Services	10-54-330	\$ 51,142	\$ -	\$ 167,000	\$ -
Fire Protection	10-54-340	\$ 74,413	\$ 80,608	\$ 75,000	\$ 90,000
EMS Contract Services	10-54-350	\$ 38,607	\$ -	\$ -	\$ -
Animal Control	10-54-360	\$ 20,190	\$ 18,761	\$ 19,000	\$ 19,000
Department Expenditures	10-54-400	\$ 3,099	\$ 4,610	\$ 6,000	\$ 6,000
Communication Center	10-54-440	\$ 72,549	\$ 74,919	\$ 69,000	\$ 75,000
Total Public Safety Expenditures		\$ 360,220	\$ 296,753	\$ 481,700	\$ 336,700

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, the Utah Retirement System, 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. These funds also include CERT training reimbursement of up to \$2,000 for Nibley City residents. CERT training costs are \$70.00 per volunteer. Half of this cost can be reimbursed to citizens after completion.

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

10-54-311 Court Prosecution - Funds allocated for prosecution fees that are paid to Cache County, for the amount of \$600 per month for 12 months.

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.

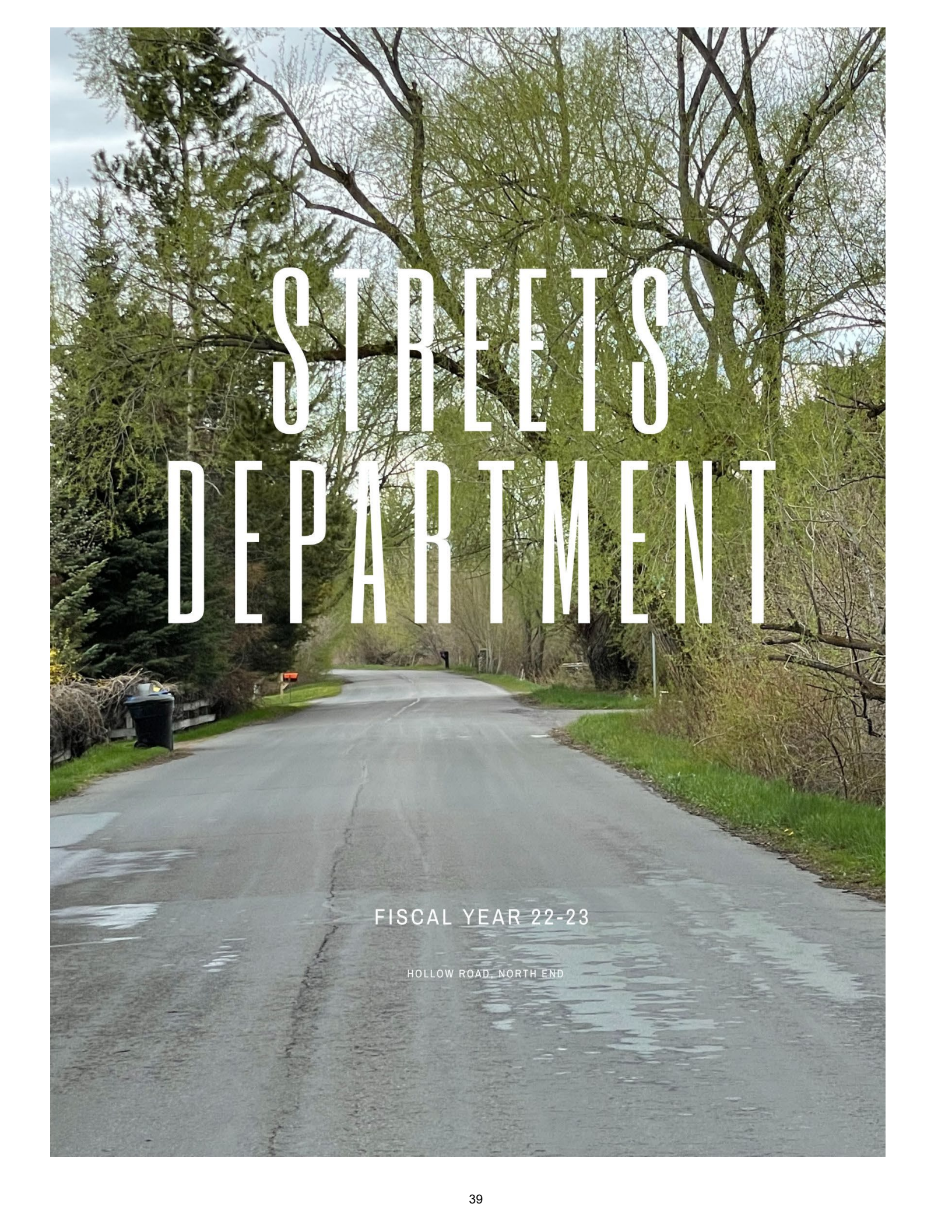
10-54-330 Transfer to EMS Services - Funds transferred to an internal fund to cover the expense of Emergency Medical Services. See [24-36-603](#).

10-54-340 Fire Protection - Funds allocated to fulfill the contracted amount with the Hyrum City Fire Department. The 2022-2023 fee is \$11.50 per resident per year. The billing is based on the number of residents in Nibley.

10-54-360 Animal Control - Funds allocated to fulfill the contracted amount with the Sheriff. This amount also includes funds for dog licensing supplies, and costs to house impounded dogs. The contracted amount with the Sheriff's office is \$16,640 this year, and remains unchanged from the last fiscal year.

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

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



STREETS DEPARTMENT

FISCAL YEAR 22-23

HOLLOW ROAD, NORTH END

DEPARTMENT DUTIES FOR STREETS

- Maintain 30-40 miles of roads, as well as curbs and gutters
- Maintain all of the sidewalks in Nibley
- Plow all of the city's streets in the wintertime
- Manage the crossing guards
- Paint the city streets

ACCOMPLISHMENTS DURING 2021-2022

- Built two new offices in the Public Works building for the Streets and Water and Sewer Departments
- Repaired street signs
- Plowed snow and maintained all of the plowing equipment
- Attended asphalt conference in Salt Lake City
- Organized Streets shop

PRIORITIES FOR 2022-2023

- Crack Seal Apple Creek and Mt. Vista neighborhoods
- Lay down HA5 for preventative maintenance
- Sweep 3200 South weekly
- Repair city sidewalk on 2550 S 860 W
- Paint all of red curb in new subdivisions
- Repaint all city crosswalks
- Hire a temporary employee to help
- Have everything GPS in the system by the end of the year
- Improve our MS4 with the State of Utah
- Implement maintenance program for city trucks



Streets Department

Expenses	Account Number	Actual			
		Actual FY 2020-21	Year-To-Date FY 2021-22	Budget FY 2021-22	Final Budget FY 2022-23
Salaries & Wages	10-60-110	\$ 59,841	\$ 56,133	\$ 60,000	\$ 60,000
Seasonal Salaries And Wages	10-60-115	\$ -	\$ 2,522	\$ 7,000	\$ 7,500
Crossing Guard Salaries & Wages	10-60-120	\$ 26,392	\$ 31,882	\$ 45,000	\$ 50,000
Employee Benefits	10-60-130	\$ 29,659	\$ 35,837	\$ 29,000	\$ 31,000
Crossing Guard Benefits	10-60-135	\$ 538	\$ 773	\$ 4,000	\$ 4,000
Education, Travel & Training	10-60-230	\$ 2,959	\$ 1,081	\$ 4,000	\$ 4,000
Equipment and Maintenance	10-60-250	\$ 37,073	\$ 32,762	\$ 32,500	\$ 37,000
New Development Infrastructure	10-60-262	\$ 11,000	\$ 62,179	\$ 13,000	\$ 60,000
Utilities - Crossing Lights	10-60-270	\$ 261	\$ -	\$ -	\$ -
Utilities - Street Lights	10-60-275	\$ 46,149	\$ 47,144	\$ 50,500	\$ 50,000
House Maintenance	10-60-278	\$ -	\$ 29	\$ 1,000	\$ 1,000
Professional Services	10-60-310	\$ -	\$ -	\$ 500	\$ 500
Legal Expense	10-60-311	\$ -	\$ 230	\$ 500	\$ 500
Department Expenditures	10-60-400	\$ 1,657	\$ 243	\$ 3,000	\$ 3,000
Snow Removal	10-60-450	\$ 6,816	\$ 17,268	\$ 18,000	\$ 18,000
Engineering Expense	10-60-514	\$ 8,117	\$ 2,024	\$ 5,000	\$ 5,000
Emergency Expense	10-60-515	\$ -	\$ -	\$ 10,000	\$ 10,000
Streetlights	10-60-611	\$ -	\$ -	\$ 5,000	\$ 5,000
Total Streets Expenditures		\$ 230,462	\$ 290,106	\$ 288,000	\$ 346,500

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

10-60-110 Salaries & Wages - Funds allocated for 50% of two full-time employees, the streets/stormwater superintendent and one streets/stormwater employee. The other half of their wages are paid through the Stormwater Department.

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

10-60-120 Crossing Guard Salaries & Wages - Funds allocated for wages of seven crossing guards at the following locations; Thomas Edison Charter School (1), Nibley Elementary (3), and Heritage Elementary (3). Crossing Guards are supervised by the Streets Superintendent. There will be one additional crossing guard that will be placed at the new roundabout at 1200 West 3200 South. Nibley also hopes to hire substitute crossing guards, as well, which requires additional funding.

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

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

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

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

10-60-262 New Development Infrastructure - Funds allocated for city standard street signs and street lights, which are installed at the time of new development. Funds also include water valve and manhole collar costs. The City pays for signs, street lights, collars, etc. up front, and the cost is reimbursed by developers.

10-60-270 Utilities - Crossing Lights- Funds allocated for this account have been combined with GL [10-60-278](#).

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 \$13.58 per month per streetlight. There are currently 286 lights in the City, and it is estimated that there will be an additional 25 more streetlights installed over the next year or two in our new subdivisions. This account also includes school-zone crossing-light electricity.

10-60-278 – House Maintenance - Funds allocated for maintaining the homes rented at SR-165/Main Street, as well as the home located at 465 W 3200 S. The homes are currently being rented out.

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

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

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

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

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

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

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

Sanitation

Expenses	Account Number	Actual		Budget FY 2021-22	Final Budget FY 2022-23
		Actual FY 2020-21	Year-To-Date FY 2021-22		
Professional Services	10-62-310	\$ -	\$ -	\$ -	\$ -
Refuse Collection Services	10-62-320	\$ 559,344	\$ 585,806	\$ 540,000	\$ 550,000
Department Expenditures	10-62-400	\$ 1,547	\$ 110	\$ 10,000	\$ 10,000
Engineering Expense	10-62-514	\$ -	\$ -	\$ -	\$ -
Emergency Expense	10-62-515	\$ 7,124	\$ -	\$ 2,000	\$ 2,000
Total Sanitation Expenditures		\$ 568,015	\$ 585,916	\$ 552,000	\$ 562,000

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 Logan City for garbage, recycling and green waste pick up. Charges are passed through to Nibley residents. Rates are as follows: 90-gallon can \$16.40, 60-gallon can \$14.15, recycle container \$3.25, and a green waste container \$5.25.

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 AND BUILDING

FISCAL YEAR 22-23

Planning & Building

In the past year, the Planning & Building Department completed Capital Projects Finance Plan and a Parks Signage Plan. These master plans will help the City plan for future growth in the face of increased demand on our infrastructure and services. The Planning Department has also reviewed several subdivision applications, commercial and industrial developments, fence permits, accessory building permits, and conditional use permits during the year. The Planning & Building Department is responsible for Code Enforcement throughout the City. In 2021, Staff responded to more than 70 code enforcement issues, resolving more than 90% of violations.

In 2021, the Planning and Building Department helped write and review 14 new ordinances that have passed and 2 that did not pass. Notable ordinances include:

- Nuisance ordinance amendments
- Mixed Residential Housing Ordinance
- Animal Land Use Ordinance Amendments
- Lot Line & Parcel Boundary Adjustment Review Process
- Short-term rental regulations
- Amendment to ADU and two-family housing ordinance

Nibley has continued to add new real estate value. In 2021, the Building Department issued a record-breaking number of permits. The City issued 236 building, remodel, solar, and accessory structure permits in the 2021 calendar year, of which 128 were new home building permits. There are approximately 59 available building lots in the City. There are currently 104 Homes under construction.

2022 Department Goals/Projects

Review and make recommendations to create/update the following ordinances:

- Landscape Ordinance and Standards
- Town Center Commercial Zone and Standards
- Nibley City Design Standards (in coordination with Public Works/Engineering)
- Cluster Subdivisions
- Conditional Uses
- Subdivision Financial Assurance provisions
- Access, Connectivity Standards, and Intersection spacing
- All required ordinance changes from State legislature
- Create an effective Transfer of Development Rights (TDR) Ordinance and Process
- Develop more robust and standardized public and stakeholder engagement activities to ensure public buy-in of major code changes and plan updates.
- Review future land use for future annexation areas.
- Develop an Economic Development Strategy for Commercial Development in Strategic Locations.

Expenses	Account Number	Actual		Budget FY 2021-22	Final Budget FY 2022-23
		Actual FY 2020-21	Year-To-Date FY 2021-22		
Salaries & Wages	10-68-110	\$ 139,834	\$ 156,614	\$ 176,000	\$ 210,000
Employee Benefits	10-68-130	\$ 60,270	\$ 69,376	\$ 76,000	\$ 81,000
Education, Travel & Training	10-68-230	\$ 2,017	\$ 6,662	\$ 10,000	\$ 10,000
Office Supplies	10-68-240	\$ 190	\$ 119	\$ 1,000	\$ 1,000
Memberships & Dues	10-68-300	\$ 661	\$ 672	\$ 2,000	\$ 2,000
Professional Services	10-68-310	\$ -	\$ 16,744	\$ 23,000	\$ 55,000
Legal Expenses	10-68-311	\$ 15,805	\$ 8,539	\$ 25,000	\$ 25,000
Commercial Review	10-68-315	\$ 1,210	\$ 1,625	\$ 3,000	\$ 3,000
Department Expenditures	10-68-400	\$ 2,506	\$ 1,164	\$ 2,000	\$ 2,000
Engineering Expense	10-68-514	\$ 55,118	\$ 5,436	\$ 5,000	\$ 20,000
Code Enforcement	10-68-550	\$ 150	\$ 1,103	\$ 4,000	\$ 4,000
County Planning Assessment	10-68-621	\$ 7,233	\$ 10,575	\$ 7,500	\$ 11,000
Tree City	10-68-655	\$ -	\$ 948	\$ 1,000	\$ 1,000
Total Planning & Building Expenses		\$ 284,993	\$ 279,577	\$ 335,500	\$ 425,000

10-68-110 Salaries & Wages - Funds allocated for salaries for City Planner, Building Inspector, 50% of Public Works/Building Inspector, part-time Commercial Building Inspector, 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 per diem, as well as for licenses and certification fees. This year funds are allocated for the education for the proposed part-time Building Inspector's training and education.

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

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

10-68-310 Professional Services - Funds allocated to hire a consultant to assist with creating a transfer of development rights ordinance in the City. This project started the last fiscal year, and we have completed roughly 20%. The remaining funds are to finish the project. Nibley City received a grant to reimburse \$23,000 after completion. There is a \$2,000 match. In addition, there is \$30,000 budgeted for assistance in finding, researching, and applying for grant funds.

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 review of all commercial building plans.

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. Funds also allocated for communication service provider expenses.

10-68-514 Engineering Expense- Funds allocated for outside engineer specialized development reviews. These fees are generally passed on to developers.

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

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

10-68-655 Tree City - Funds allocated for expenses related to the Tree Board and/or fulfilling the requirements of the City's Tree City USA designation.





PARKS DEPARTMENT

FISCAL YEAR 22-23

Firefly Park Outlook Tower

2021-2022 Accomplishments:

- Anhder Park sidewalk warranty work completed
- Completed landscape at Firefly Pavilion
- Installed shelving in Firefly pavilion for recreation sports
- Park clean up after early snow storm
- Put part of Anhder park back together
- Replaced Elkhorn playground

2022-23 Construction Goals:

- Complete landscaping at Anhder Park
- Create park amenities assessment rating system
- Ridgeline Park plan done and construction started



Parks

Expenses	Account Number	Actual			
		Actual FY 2020-21	Year-To-Date FY 2021-22	Budget FY 2021-22	Final Budget FY 2022-23
Salaries & Wages	10-70-110	\$ 131,632	\$ 165,176	\$ 175,000	\$ 193,000
Seasonal Salaries & Wages	10-70-115	\$ 55,307	\$ 44,773	\$ 50,000	\$ 53,500
Employee Benefits	10-70-130	\$ 72,498	\$ 94,007	\$ 110,000	\$ 118,000
Education, Travel & Training	10-70-230	\$ 1,876	\$ 3,120	\$ 5,000	\$ 5,000
Facilities and Maintenance	10-70-250	\$ 60,050	\$ 64,971	\$ 59,000	\$ 70,000
Utilities	10-70-270	\$ 5,714	\$ 24,209	\$ 6,000	\$ 25,000
Legal Expense	10-70-311	\$ -	\$ -	\$ 1,000	\$ 1,000
Department Expenditures	10-70-400	\$ 421	\$ 707	\$ 3,000	\$ 3,000
Trees	10-70-420	\$ 2,743	\$ 46,967	\$ 47,000	\$ 7,000
Morgan Farm	10-70-695	\$ 1,568	\$ -	\$ -	\$ -
Capital Outlay Equipment	10-70-740	\$ 940	\$ -	\$ -	\$ -
Total Parks Expenditures		\$ 332,749	\$ 443,929	\$ 456,000	\$ 475,500

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

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

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

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

10-70-250 Facilities and Maintenance - Funds allocated for non-vehicular equipment and facilities maintenance, which includes: mowers, blowers, trimmers, fertilizer, paint, sprinkler repair, hand tools, etc.

10-70-270 Utilities - Funds allocated for park facility utilities – electricity, sewer, and water. Amount will be increased this year to accommodate for Mt. Vista and Nibley Farms open spaces.

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. Nibley is required to spend \$2/person on trees and tree-related expenses, which would be approximately \$14,000, based on the city's population of about 7,000. The City anticipates spending half of that cost (\$7,000) on trees and the rest will be met with labor costs. This fund also accounts for any new development tree costs that are reimbursed to the city.

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

10-70-740 Capital Outlay Equipment - Funds allocated for Capital Outlay Equipment.



BOOnanza 2021



Super Start T-Ball 2022



HopstACLE 2022



Movies in the Park



Soccer 2021

Community Development and Recreation

Our community has benefited significantly from our Recreation Department through expanded offerings and quality experiences that connect our citizens. Although the socio-economic benefits are challenging to measure, we know that our recreation programs and events not only improve health and wellness, they also help keep law enforcement costs down, create a great place to live, and significantly improve the quality of life for our citizens.

Matching staffing to the growth of our community for this department is a particular challenge. Especially when we find that residents simply want to do more within the existing programs rather than go outside of Nibley for their recreation experiences. This department has seen the fruits of hiring a Full-Time coordinator in addition to the Full-time Recreation Director especially in expanded youth sports offerings and overall youth sports registrations. In addition to the part time fitness coordinator and part time seasonal recreation coordinator, this budget includes a second part time seasonal coordinator to accommodate very significant growth within youth sports programs. Multiple specialist's positions that teach fitness and other recreation specialties also help to fill recreation needs. This staffing model allows this department to leverage the Recreation Director's management, planning, and sponsor outreach experience while also expanding revenue generating youth sports programs significantly. Exponential growth in soccer, flag football, and ultimate frisbee especially offset the additional cost of staffing and allow us to both accommodate growth and conservatively expand opportunities available for the community. This staffing plan more closely matches recreation departments in cities of similar size with a similar level of service. However, as the community grows, programs expand, and additional programs are offered its critical that staffing keep pace with the growth of the community.

With data comparisons from USU Wellbeing Surveys in Nibley, the Imagine Nibley Campaign of 2017, our Parks, Recreation and Trails Plan, continued administration and council direction, post event/program numbers and participant feedback, the department has clear direction regarding recreation that makes a difference in the lives and health of our residents. Supporting this department our Parks and Recreation Advisory Committee continues to support events and offers a continuous connection with the members of our community, to help us provide relevant and effective recreation experiences. This committee will also facilitate ongoing research and planning. This includes exploring the community value of Morgan Farm, and the possibility of moving forward with the creation of indoor recreation and a sports field complex. With the support of this committee, we will continue to more effectively serve this community. Considerations of the impact of meaningful experiences, sustainability, efficient use of resources, and cost/revenue numbers, will continue to be evaluated for both new and existing recreation offerings. Although the overall expenses for this department have increased when compared to the amount budgeted last year, recreation opportunities have expanded, more residents have been served, and revenue generated from programs has significantly increased, surpassing what was projected in last year's revenue for youth sports and fitness programs especially.

Still, anticipated revenue and expenses for this budget are conservative and realistic and well worth the effort considering the mental, emotional, and physical recovery residents are enjoying while returning to pre-Covid19 activities. As new programs are offered staff will continue to carefully create the best forecast of revenue and expenses. However, with cost recovery evaluations, participation data collected, growth trends monitored, along with historical revenue and expense numbers, the department has more effectively forecasted the recreation budget presented here to benefit of residents considered Nibley City's most valuable asset.

Community Development and Recreation

Expenses	Account Number	Actual FY 2020-21	Actual To-Date FY 2021-22	Year-FY Budget FY 2021-22	Final Budget FY 2022-23
Salaries & Wages	10-75-110	\$ 70,877	\$ 88,224	\$ 102,000	\$ 109,000
Seasonal Salaries & Wages	10-75-115	\$ 18,360	\$ 26,489	\$ 22,000	\$ 50,000
Employee Benefits	10-75-130	\$ 41,959	\$ 45,898	\$ 65,000	\$ 69,000
Education, Travel & Training	10-75-230	\$ 2,598	\$ 6,030	\$ 6,000	\$ 6,000
Uniforms	10-75-247	\$ -	\$ 649	\$ 500	\$ 500
Memberships & Dues	10-75-300	\$ 340	\$ 340	\$ 750	\$ 750
Department Expenditures	10-75-400	\$ 4,063	\$ 4,285	\$ 3,600	\$ 4,500
Sponsorships	10-75-415	\$ 178	\$ 124	\$ 1,000	\$ 1,000
Library	10-75-480	\$ 26,814	\$ 28,476	\$ 30,000	\$ 30,000
Rec Rental Equipment	10-75-500	\$ -	\$ -	\$ 300	\$ 300
Youth & Adult Programs	10-75-515	\$ 39,550	\$ 56,091	\$ 35,000	\$ 50,000
Family Special Events	10-75-540	\$ 27	\$ 555	\$ 400	\$ 400
Hyrum Senior Center	10-75-650	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Wildlife	10-75-652	\$ -	\$ 128	\$ 300	\$ 300
Special Events	10-75-657	\$ 4,460	\$ 6,323	\$ 4,500	\$ 4,500
Heritage Days	10-75-660	\$ 30,157	\$ 29,415	\$ 22,000	\$ 22,000
Children's Theater	10-75-661	\$ 10,089	\$ 7,060	\$ 9,500	\$ 9,500
Youth Council	10-75-662	\$ 409	\$ 5,166	\$ 5,500	\$ 5,500
Nibley Royalty & Float	10-75-664	\$ 1,646	\$ 6,024	\$ 3,500	\$ 3,500
Nibley Fitness	10-75-669	\$ 1,972	\$ 993	\$ 1,000	\$ 2,000
Fitness Programs	10-75-670	\$ 2,090	\$ 2,557	\$ 2,100	\$ 3,000
Parks & Rec Committee	10-75-671	\$ 817	\$ 2,299	\$ 2,000	\$ 2,000
Total Community Dev. Expenditures		\$ 257,404	\$ 318,125	\$ 317,950	\$ 374,750

10-75-110 Salaries & Wages - Funds allocated for Community Development and one full-time Recreation employee.

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

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

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

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

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

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

10-75-415 Sponsorships - Funds allocated to purchase banners to display at ballfields for those who sponsor events and programs.

10-75-480 – Library - Funds allocated for fees that Hyrum City assesses to Nibley City for providing Nibley residents access to the Hyrum Library. A fee of \$42 is assessed based on active library cards of Nibley residents. There are currently 702 Nibley residents who have library cards. The actual cost to Hyrum City for each card is approximately \$114 per resident.

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

10-75-515 Youth & Adult Programs - Funds allocated for baseball, softball, ultimate Frisbee, Super STArT T-ball and soccer, 5 and 6 year-old soccer, summer camps, clinics and tournaments, and adult soccer.

10-75-540 Family Special Events - Funds allocated for special events for families.

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

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

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

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

10-75-661 Children's Theatre - Funds allocated for expenditures related to the Heritage Days children's play. If awarded, the City anticipates receiving \$6,000 in revenue, which includes; a \$1,250 RAPZ grant, a \$3,000 Rocky Mountain Power Grant, a \$1000 State of Utah Arts Council Grant and \$750 in revenue from T-shirt sales.

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

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

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

10-75-670 Fitness Programs - Funds allocated for Easter Egg Fun Run, Heritage Days Fun Run, Scarecrow Fun Run, and other fitness events and programs.

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

Class "C" Streets Fund

Revenue	Account Number	Actual			
		Actual FY 2020-21	Year-To-Date FY 2021-22	Budget FY 2021-22	Final Budget FY 2022-23
Mass Transit Taxes	11-30-135	\$ 113,834	\$ 115,284	\$ 120,000	\$ 100,000
Interest Earnings	11-30-400	\$ -	\$ 3,346	\$ 1,000	\$ 1,000
Class "C" Street Allotment	11-30-500	\$ 324,892	\$ 262,106	\$ 219,000	\$ 240,000
Appropriation Of Fund Balance	11-30-611	\$ -	\$ -	\$ 930,000	\$ -
Total Revenues		\$ 438,726	\$ 380,736	\$ 1,270,000	\$ 341,000

Expenses	Account Number	Actual			
		Actual FY 2020-21	Year-To-Date FY 2021-22	Budget FY 2021-22	Final Budget FY 2022-23
Class "C" Street Projects	11-40-650	\$ 37,009	\$ 1,169,638	\$ 1,150,000	\$ 300,000
Mass Transit Road Projects	11-40-700	\$ -	\$ -	\$ 120,000	\$ -
Total Capital Expenditures		\$ 37,009	\$ 1,169,638	\$ 1,270,000	\$ 300,000

Surplus/(Deficit)	\$	401,717	\$	(788,903)	\$	-	\$	41,000
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Beginning Cash Balance (Est.)	\$ 305,089
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Reserve	\$ 41,000
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Ending Cash Balance (Est.)	\$	346,089
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Revenue Accounts:

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

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

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

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

Expenditure Accounts:

11-40-650 Class “C” Streets Projects - Funds allocated for maintenance of City streets. The City uses a contractor to perform asphalt treatments that meet their specifications for quality and durability.

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

Municipal Building Authority

Revenue	Account Number	Actual		Budget	Final Budget
		Actual FY 2020-21	Year-To-Date 2021-22	FY 2021-22	FY 2022-23
Interest Subsidy	20-30-400	\$ 9,606	\$ 131	\$ 9,000	\$ 9,000
Lease (Nibley GF Contribution)	20-30-500	\$ 51,000	\$ 50,000	\$ 51,000	\$ 51,000
Interest Earned	20-30-610	\$ 3,622	\$ -	\$ -	\$ -
Appropriation Of Fund Balance	20-30-611	\$ -	\$ -	\$ -	\$ -
Total Revenues		\$ 64,228	\$ 50,130	\$ 60,000	\$ 60,000

Expenses	Account Number	Actual		Final Budget	Final Budget
		Actual FY 2020-21	Year-To-Date 2021-22	FY 2021-22	FY 2022-23
Reserves	20-40-699	\$ -		\$ -	\$ -
Debt Service	20-40-810	\$ -	\$ -	\$ 32,000	\$ 33,000
Debt Service - Interest	20-40-820	\$ 23,602	\$ 22,058	\$ 28,000	\$ 27,000
Total Capital Expenditures		\$ 23,602	\$ 22,058	\$ 60,000	\$ 60,000

Surplus/(Deficit)	\$ 40,626	\$ 28,073	\$ -	\$ -
Beginning Cash Balance (est.)				\$ 14,827
Reserves (Fund Balance App.)				\$ -
Ending Cash Balance (est.)				\$ 14,827

Revenue Accounts:

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

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

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:

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

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

NOTE: The Nibley City Municipal Building Authority is a separate legal entity but is integrated with the City budget for ease of administration.

Municipal Building Authority Debt Service Schedule

Interest Pmt Date	Principal	Interest	Payment Due	Outstanding Principal	Actual Balance Owing
10/1/2011	\$ -	\$ 26,916	\$ 26,916	\$ 850,000	
10/1/2012	\$ 15,000	\$ 34,000	\$ 49,000	\$ 835,000	
10/1/2013	\$ 16,000	\$ 33,400	\$ 49,400	\$ 819,000	
10/1/2014	\$ 16,000	\$ 32,760	\$ 48,760	\$ 803,000	
10/1/2015	\$ 17,000	\$ 32,120	\$ 49,120	\$ 786,000	
10/1/2016	\$ 18,000	\$ 31,440	\$ 49,440	\$ 768,000	
10/1/2017	\$ 18,000	\$ 30,720	\$ 48,720	\$ 750,000	
10/1/2018	\$ 19,000	\$ 30,000	\$ 49,000	\$ 731,000	
10/1/2019	\$ 20,000	\$ 29,240	\$ 49,240	\$ 711,000	
10/1/2020	\$ 21,000	\$ 28,440	\$ 49,440	\$ 690,000	
10/1/2021	\$ 22,000	\$ 27,600	\$ 49,600	\$ 668,000	
10/1/2022	\$ 22,000	\$ 26,720	\$ 48,720	\$ 646,000	\$ 572,083
10/1/2023	\$ 23,000	\$ 25,840	\$ 48,840	\$ 623,000	
10/1/2024	\$ 24,000	\$ 24,920	\$ 48,920	\$ 599,000	
10/1/2025	\$ 25,000	\$ 23,960	\$ 48,960	\$ 574,000	
10/1/2026	\$ 26,000	\$ 22,960	\$ 48,960	\$ 548,000	
10/1/2027	\$ 27,000	\$ 21,920	\$ 48,920	\$ 521,000	
10/1/2028	\$ 28,000	\$ 20,840	\$ 48,840	\$ 493,000	
10/1/2029	\$ 29,000	\$ 19,720	\$ 48,720	\$ 464,000	
10/1/2030	\$ 31,000	\$ 18,560	\$ 49,560	\$ 433,000	
10/1/2031	\$ 32,000	\$ 17,320	\$ 49,320	\$ 401,000	
10/1/2032	\$ 33,000	\$ 16,040	\$ 49,040	\$ 368,000	
10/1/2033	\$ 34,000	\$ 14,720	\$ 48,720	\$ 334,000	
10/1/2034	\$ 36,000	\$ 13,360	\$ 49,360	\$ 298,000	
10/1/2035	\$ 37,000	\$ 11,920	\$ 48,920	\$ 261,000	
10/1/2036	\$ 39,000	\$ 10,440	\$ 49,440	\$ 222,000	
10/1/2037	\$ 40,000	\$ 8,880	\$ 48,880	\$ 182,000	
10/1/2038	\$ 42,000	\$ 7,280	\$ 49,280	\$ 140,000	
10/1/2039	\$ 44,000	\$ 5,600	\$ 49,600	\$ 96,000	
10/1/2040	\$ 45,000	\$ 3,840	\$ 48,840	\$ 51,000	
10/1/2041	\$ 51,000	\$ 2,040	\$ 53,040	\$ -	
	\$ 850,000	\$ 653,516	\$ 1,503,516		

Community Reinvestment Agency

The Nibley Community Reinvestment Agency was created in 2020, as a tool to encourage economic development along HWY 89/91. Although the Agency was created, agreements with property owners have yet to be completed. However, recent events and discussions are looking favorable for the agency to start receiving money. This budget serves as a frame work in case the agreements come to fruition.

Revenue	Account Number	Actual			
		Actual FY 2020-21	Year-To-Date 2021-22	Budget FY 2021-22	Final Budget FY 2022-23
CRA Received Funds	22-31-400	\$ -	\$ -	\$ -	\$ 5,000
Total Revenues		\$ -	\$ -	\$ -	\$ 5,000

Expenses	Account Number	Actual			
		Actual FY 2020-21	Year-To-Date 2021-22	Budget FY 2021-22	Final Budget FY 2022-23
CRA Redisbursement	21-41-500	\$ -	\$ -	\$ -	\$ -
CRA Affordable Housing	21-41-501	\$ -	\$ -	\$ -	\$ -
CRA Reserves	21-41-699	\$ -	\$ -	\$ -	\$ 5,000
CRA Transfer to General Fund	21-41-742	\$ -	\$ -	\$ -	\$ -
Total Expenditures		\$ -	\$ -	\$ -	\$ 5,000

Surplus/(Deficit)

\$ - \$ -

Beginning Cash Balance (est.)

\$ -

Reserves (Fund Balance App.)

\$ 5,000

Ending Cash Balance (est.)

\$ 5,000

Revenue Accounts:

22-31-400 CRA Received Funds - Revenue generated through property tax of the area within the CRA boundary.

Expenditure Accounts:

21-41-500 CRA Redispersment - Funds allocated to be redisbursed to Developers for public infrastructure projects constructed within the CRA boundary.

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

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

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

NOTE: The Nibley City Community Reinvestment Agency is a separate legal entity but is integrated with the City budget for ease of administration

Emergency Medical Services

This fund was renamed from First Responders to Emergency Medical Services in fiscal year 2021-22. Nibley City has entered into an agreement with the Cache County Fire District to provide ambulance service, as well as management of the former Nibley Millville 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		Budget FY 2021-22	Final Budget FY 2022-23
		Actual FY 2020-21	Year-To-Date 2021-22		
Cache County Grants	24-36-321	\$ -	\$ -	\$ -	-
State Grants	24-36-322	\$ -	\$ -	\$ -	-
Nibley Contribution	24-36-601	\$ 26,607	\$ -	\$ -	-
Millville Contribution	24-36-602	\$ 4,197	\$ -	\$ -	-
Nibley EMS Fee Collection	24-36-603	\$ -	\$ 159,175	\$ 132,000	\$ 136,000
Interest Earned	24-36-610	\$ 403	\$ 204	\$ -	\$ -
Miscellaneous	24-36-690	\$ -	\$ -	\$ -	-
Appropriated Fund Balance	24-36-999	\$ -	\$ -	\$ -	-
Total Revenues		\$ 31,207	\$ 159,379	\$ 132,000	\$ 136,000

Expenses	Account Number	Actual		Budget FY 2021-22	Final Budget FY 2022-23
		Actual FY 2020-21	Year-To-Date 2021-22		
Stipend	24-40-110	\$ 10,000	\$ -	\$ -	\$ -
Employee Benefits	24-40-130	\$ 399	\$ -	\$ -	\$ -
Education, Travel & Training	24-40-230	\$ 707	\$ -	\$ -	\$ -
Uniforms	24-40-247	\$ 452	\$ -	\$ -	\$ -
Equipment/Maintenance	24-40-250	\$ 1,828	\$ -	\$ -	\$ -
Vehicle Repair	24-40-252	\$ -	\$ -	\$ -	\$ -
Vehicle Fuel	24-40-253	\$ 536	\$ -	\$ -	\$ -
Cache County Ambulance	24-40-310	\$ -	\$ 102,284	\$ 108,000	\$ 120,000
Cache County First Responders	24-40-311	\$ -	\$ 24,000	\$ 24,000	\$ 24,000
Insurance	24-40-510	\$ -	\$ -	\$ -	\$ -
Capital Outlay - Equipment	24-40-740	\$ 5,846	\$ -	\$ -	\$ -
Transfer to General Fund	24-40-742	\$ 87,997	\$ -	\$ -	\$ -
Refund to Millville	24-40-802	\$ 11,097	\$ -	\$ -	\$ -
Total Expenditures		\$ 118,861	\$ 126,284	\$ 132,000	\$ 144,000

Surplus/Deficit	\$ (87,654)	\$ 33,095	\$ -	\$ (8,000)
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Beginning Cash Balance (Est.)	\$ 56,680
Reserves (Fund Balance App.)	\$ (8,000)
Ending Cash Balance (Est.)	\$ 48,680

EMS Revenue Accounts:

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

***All other Revenue Accounts are remnants of the old First Responders fund, and are no longer in use.**

EMS 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 2022 rate is \$15.45 per resident, per year based off most recent census data of 7,382 residents, with a 3% increase per year thereafter.

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

***All other Expense Accounts are remnants of the old First Responders fund, and are no longer in use.**





Heritage Park Pavilion



Morgan Farm Improvements



CAPITAL PROJECTS

Elkhorn Park



Firefly Park



Firefly Park

Capital Project Revenue

Revenue	Account Number	Actual FY 2020-21	Actual To-Date 2021-22	Year-FY Budget FY 2021-22	Final Budget FY 2022-23
Interest Earnings	45-38-610	\$ 3,009	\$ 4,530	\$ -	\$ -
Park Reimb. From County	45-38-612	\$ -	\$ -	\$ -	\$ 411,500
Sale Of Fixed Assets	45-38-690	\$ -	\$ -	\$ -	\$ -
Transfer From General Fund	45-38-700	\$ 700,000	\$ 1,500,000	\$ 500,000	\$ 200,000
Sale Of Surplus Land	45-38-710	\$ -	\$ 256,235	\$ 100,000	\$ -
Grant - RAPZ	45-38-720	\$ -	\$ 316,238	\$ 315,500	\$ 78,000
Grant - RAPZ Population Allocation	45-38-721	\$ 14,594	\$ 17,407	\$ 10,000	\$ 20,000
Grants	45-38-722	\$ 96,254	\$ 6,000	\$ 29,000	\$ 110,000
Grant - CCOG	45-38-725	\$ -	\$ 2,869,855	\$ 3,150,000	\$ 2,300,000
Grant - Ridgeline Park	45-38-727				\$ 1,000,000
Miscellaneous	45-38-800	\$ -		\$ -	\$ -
Appropriated Fund Balance	45-38-910	\$ -		\$ -	\$ 399,500
Total Revenues		\$ 813,857	\$ 4,970,264	\$ 4,104,500	\$ 4,519,000

Capital Project Revenue Accounts

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

45-38-612 Park Reimbursement From County - This account reflects funds received in FY 21/22 from Cache County as reimbursement for the purchase of Firefly Park in the amount of \$411,500.

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

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

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

45-38-720 Grant – RAPZ - Revenue generated from this account is allocated through the Cache County RAPZ Tax program. This money is coming from the reimbursement from the construction of Firefly Park. We are expecting to receive two more disbursements during the years 2023 and 2024.

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

45-38-722 Grants - Funds allocated for the technical planning assistant UDOT grant. We will receive \$110,000 from Safe Routes to School on 3200 South from 800 West to 1200 West.

45-38-725 Grant – CCOG - See 45-40-731 Major Street Projects for more info. In 2017, Nibley applied for and was awarded \$1.9 million from the Cache County Council of Governments to realign 1200 West at 3200 South. In 2019, Nibley applied for and was awarded an additional 1.25 million. This portion will pay for the stretch of 1200 W from 3200 S to 3000 S.

45-38-727 Grant - Ridgeline Park - Staff is working diligently towards receiving a Federal Grant to assist in the construction of Ridgeline Park. A consultant has been selected to assist that has been successful a number of times securing the grant. For a phase one project, staff is seeking \$1,000,000.00 to be reimbursed.

45-38-800 Miscellaneous- Unanticipated income received for capital project purposes.

45-38-910 Appropriated Fund Balance - Revenue allocated from funds that would be appropriated out of the existing Capital Projects fund balance to be used in the current budget year.

Capital Project Expenditures

Expenses	Account Number	Actual				FY
		Actual FY 2020-21	Year-to-Date 2021-22	Budget FY 2021-22	Final Budget 2022-23	
Major Street Projects	45-40-731	\$ 343,616	\$ 2,915,017	\$ 2,800,000	\$ 2,775,000	
Street Maintenance/Construction	45-40-734	\$ -	\$ -	\$ -	\$ -	
Public Works/City Hall Building Projects	45-40-735	\$ 8,973	\$ 9,937	\$ 15,000	\$ 15,000	
Facilities Parking Lot Preservation	45-40-736	\$ -	\$ -	\$ -	\$ -	
Master Plans	45-40-737	\$ -	\$ -	\$ -	\$ 40,000	
Morgan Farm	45-40-738	\$ -	\$ 2,772	\$ 10,000	\$ 10,000	
Capital Equipment	45-40-742	\$ 448,014	\$ 54,616	\$ 46,000	\$ 96,000	
River Repair	45-40-745	\$ -	\$ -	\$ 5,000	\$ 5,000	
Active Transportation	45-40-746	\$ 237,887	\$ 73,596	\$ 325,000	\$ 275,000	
ROW Acquisitions	45-40-747	\$ -	\$ -	\$ 10,000	\$ 10,000	
Capital Projects Miscellaneous	45-40-748	\$ -	\$ -	\$ 2,000	\$ 2,000	
Cottonwoods Infrastructure	45-40-749	\$ -	\$ -	\$ 20,000	\$ 20,000	
Public Art	45-40-750	\$ -	\$ -	\$ 5,000	\$ 5,000	
Elkhorn Playground Replacement	45-40-751	\$ -	\$ 83,192	\$ 80,000	\$ -	
Feasibility and Planning Studies	45-40-752	\$ -	\$ 2,004	\$ 50,000	\$ 50,000	
Anhder Parking Lot	45-40-753	\$ -	\$ 86,521	\$ 100,000	\$ -	
Property Acquisitions	45-40-760	\$ -	\$ 402,359	\$ -	\$ -	
Engineering Design	45-40-761	\$ -	\$ 35,401	\$ 250,000	\$ 100,000	
Ridgeline Park	45-40-762	\$ -	\$ -	\$ -	\$ 1,000,000	
Street Light Conversion to LED	45-40-763	\$ -	\$ -	\$ -	\$ 100,000	
Park Signage Project	45-40-764	\$ -	\$ -	\$ -	\$ 12,000	
Elkhorn Park Sidewalk Repairs	45-40-765	\$ -	\$ -	\$ -	\$ 4,000	
Reserves	45-40-770	\$ -	\$ -	\$ 386,500		
Total Capital Expenditures		\$ 1,038,490	\$ 3,665,417	\$ 4,104,500	\$ 4,519,000	
Surplus/(Deficit)		\$ (224,632.94)	\$ 1,304,847.59	\$ -	\$ -	
Beginning Cash Balance (est.)					\$ 3,419,015	
Reserves (Fund Balance App.)					\$ (399,500)	
Right of Way Trails Reserved					\$ 300,000	
Ending Cash Balance (est.)					\$ 3,319,515	

45-40-731 Major Street Projects - 1200 West through Nibley has been a primary focus. Phase 1 and Phase 2 have previously been constructed. Staff is planning on seeking funding from the Cache County Council of Governments (COG) for additional funds to complete Phase 3. Phase 3 is estimated at this time to be a cost of \$2,500,000. The COG grant, if successful, covers 93% of that cost. An additional \$275,000 is being budgeted to construct partial roadways at the following locations that the City is responsible to construct: 1350 along our Recycling site, 450 West south of Sheridan Ridge, and 1000 West near Firefly Estates.

45-40-734 Street Maintenance/Construction - See [11-40-650](#).

45-40-735 Public Works/City Hall Building Projects - Funds allocated for the design of City Hall's landscape, as well as remodeling the Public Works building.

45-40-736 Facilities Parking Lot Preservation - Funds allocated to fund maintenance of City parking lots, in order to increase lot longevity. No projects are planned this year.

45-40-737 Master Plans - Funds are budgeted in this account this year for a parks master plan.

45-40-738 Morgan Farm: Funds allocated for various improvement projects at the farm, including a trailway through the farm from 800 West to Elkhorn park to the North. Other projects include fencing repairs, historical gate repair, fertilizer and other nutrient application to pasture, as well as foundation repairs to east side of barn.

45-40-742 Capital Equipment – Funds allocated for the lease on an administration vehicle (\$3,600), recreation vehicle (\$3,600), two public works vehicles (\$3,600), parks vehicle (\$3,600), as well as one backhoe and one midi-excavator of \$8,000 apiece for the streets and parks departments. We are also budgeting an additional \$75,000 for a tractor for the Parks department's use.

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-Way for and construct future trails and sidewalk projects. Money in this account will remain in a dedicated fund. Funds will be used for construction of trails as shown in the Trail Master Plan, and to connect missing links in the City's sidewalk network. This account is anticipated to fund a different portion of missing links in the network each year. The sidewalk and trail segments being considered this year are \$165,000 for missing sidewalks on the south side of 3200 South between 1200 West and 800 West, \$16,000 for Hollow Road Advisory Lanes, \$75,000 for Apple Creek Trail, as well as \$9,000 for design of Morgan Farm Trail.

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

45-40-748 Capital Projects Miscellaneous - Funds allocated for Nibley City's match from the technical planning assistant UDOT grant.

45-40-749 Cottonwoods Infrastructure - The Cottonwoods Development paid the City \$10,000.00 to install a future water line along an easement located on the northeast side of the subdivision. The Cottonwoods Development also paid the City \$9,737.00 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.

45-40-751 Elkhorn Park Playground Replacement - Funds allocated for the replacement of the playground structure and swings at Elkhorn park, which were no longer functional.

45-40-752 Feasability and Planning Studies- Funds allocated to study the feasibility of constructing an indoor community recreation center, as well as preliminary planning and design for a new Public Works yard and City Hall Expansion.

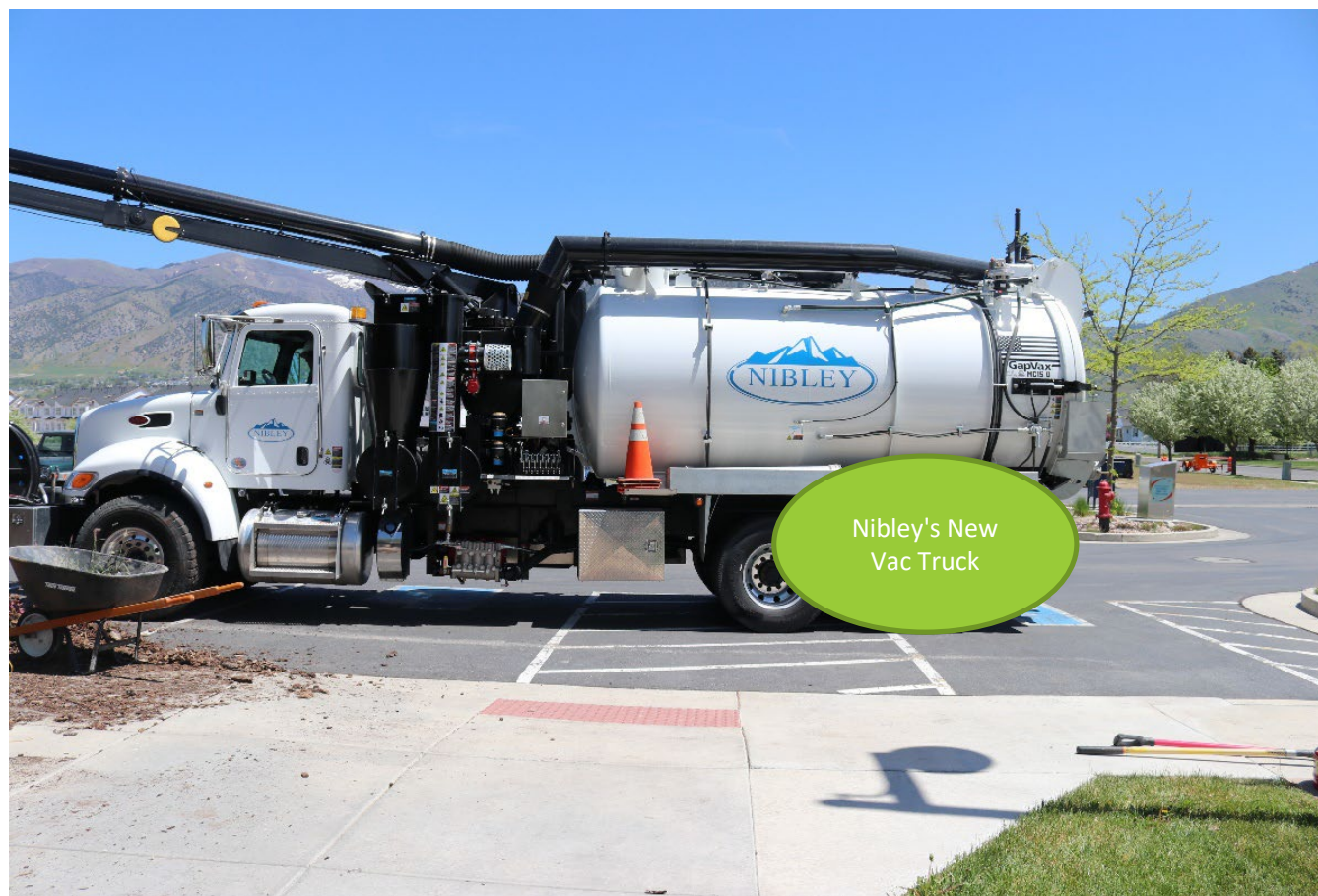
45-40-753 Ahnder Parking Lot- Construction of Parking Lot at Ahnder Park.

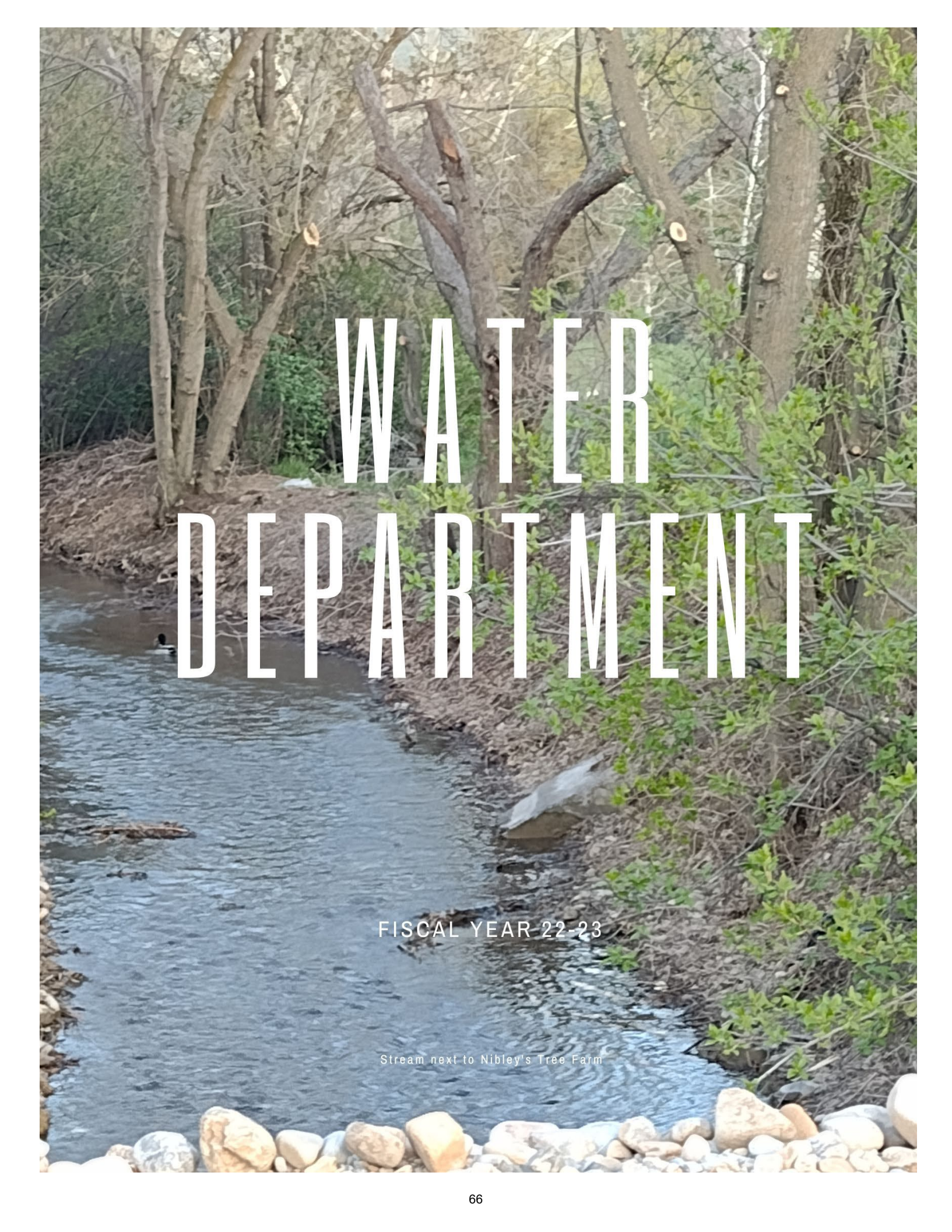
45-40-760 Property Acquisition - No funds are budgeted in this account this year.

45-40-761 Engineering Design - Funds allocated for engineering designs for future projects. Staff is looking forward to the possibility of receiving additional ARPA money from the Federal Government. It would be beneficial to have plans ready to apply for those programs, as all CCOG applications require a 90% design. Possible projects are traffic calming and intersection improvements at: 1200 West and 2600 South, 3200 South & 1500 West Intersection, 3200 South & 800 West intersection, 2600 South and 800 West, as well as the Sierra Drive connection to 3200 South. Also \$100k budgeted in Street Impact Fee 1200 West that can be used to pay for some design.

45-40-762 Ridgeline Park - Park impact fees allocated for beginning the first phase of Ridgeline Park, with planned amenities.

45-40-770 Reserves - Funds saved in reserve for additional City projects and needs.





WATER DEPARTMENT

FISCAL YEAR 22-23

Stream next to Nibley's Tree Farm

2021-22 Department Accomplishments

- * Abandoned the 8 inch line on 3200 South and moved services to the 12 inch line
- * Worked with developers to upsize critical lines
- * Went through the water system, flushing and maintaining the fire hydrants. Identified hydrants in need of repair
- * Continually working to reduce unaccounted water usage
- * Actively working on improving our meter maintenance to ensure accurate readings for billing purposes

2022-23 Department Goals

- Continue working on meter maintenance to ensure accurate readings for billing purposes
- Continue to reduce unaccounted water usage
- Repair improperly working fire hydrants that have been identified
- Update GIS mapping of water system when discrepancies are found
- Evaluate and maintain hydraulic control valves (PRVs) for proper operation
- Put in place and begin working on a valve exercising program
- Future Project Develop a plan for addressing Yeates Spring
- Future Project 2 or 3 Million Gallon storage tank – approximately 2023
- Future Project Construct 1200 West well – approximately 2026

Revenue	Account Number	Actual			
		Actual FY 2020-21	Year-To-Date FY 2021-22	Budget FY 2021-22	Final Budget FY 2022-23
Miscellaneous Revenue					
Interest Earned	51-36-610	\$ -	\$ -	\$ 7,000	\$ 7,000
Reimbursement for Damage	51-36-686	\$ -	\$ -	\$ -	\$ -
Sale Of Fixed Assets	51-36-690	\$ -	\$ -	\$ -	\$ -
Water Share Rents	51-36-692	\$ -	\$ 6,782	\$ 500	\$ 500
Development Fee In Lieu	51-36-693	\$ -	\$ -	\$ -	\$ 1,000
New Development Modeling	51-36-694	\$ -	\$ -	\$ -	\$ 2,500
Miscellaneous Water Revenue	51-36-800	\$ 125	\$ 8,651	\$ -	\$ -
Total Miscellaneous Revenues		\$ 125	\$ 15,433	\$ 7,500	\$ 11,000

Utility Revenue

Appropriated Fund Balance	51-37-601	\$ -	\$ -	\$ 220,500	\$ 175,000
Interest Earned	51-37-610	\$ 2,513	\$ 3,709	\$ -	\$ -
Water Service Fees	51-37-710	\$ 916,305	\$ 790,868	\$ 710,000	\$ 755,000
Connection Fees	51-37-750	\$ 58,100	\$ 73,289	\$ 35,000	\$ 52,500
Penalties	51-37-780	\$ 30,187	\$ 36,784	\$ 30,000	\$ 30,000
Total Utility Revenue		\$ 1,007,105	\$ 904,651	\$ 995,500	\$ 1,012,500

Total Utility Fund Revenues	\$ 1,007,230	\$ 920,083	\$ 1,003,000	\$ 1,023,500
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Surplus/Deficit	\$ 276,594	\$ 189,447	\$ 366,313	\$ -
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Beginning Cash Balance (est.)	\$ 767,323
Appropriation (Fund Balance App.)	\$ (175,000)
Ending Cash Balance (est.)	\$ 592,323

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

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.

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

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

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

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

51-37-750 Connection Fee - Revenue generated from a \$700 connection fee to install a water meter. The amount budgeted is \$52,500 based on 75 new houses.

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

Water Expenditures

Expenses	Account Number	Actual			
		Actual FY 2020-21	Year-To-Date FY 2021-22	Budget FY 2021-22	Final Budget FY 2022-23
Salaries & Wages	51-40-110	\$ 74,727	\$ 45,952	\$ 90,000	\$ 96,000
Seasonal Salaries	51-40-115	\$ -	\$ -	\$ -	\$ 5,000
Employee Benefits	51-40-130	\$ 35,497	\$ (140)	\$ 50,000	\$ 53,500
Education, Travel, & Training	51-40-230	\$ 1,199	\$ (305)	\$ 6,000	\$ 6,000
Water Meters	51-40-249	\$ 37,720	\$ 55,009	\$ 55,000	\$ 65,000
Equipment and Maintenance	51-40-250	\$ 75,431	\$ 76,317	\$ 75,000	\$ 75,000
Utilities	51-40-270	\$ 96,099	\$ 83,902	\$ 105,000	\$ 85,000
Memberships & Dues	51-40-300	\$ 1,212	\$ 1,162	\$ 3,000	\$ 3,000
Professional Services	51-40-310	\$ -	\$ 6,290	\$ 5,000	\$ 5,000
Legal Expense	51-40-311	\$ -	\$ 720	\$ 5,000	\$ 5,000
Water Share Assessments	51-40-335	\$ 17,314	\$ 20,400	\$ 20,000	\$ 25,000
Department Expenditures	51-40-400	\$ 2,107	\$ 3,803	\$ 3,000	\$ 3,000
Water Testing	51-40-442	\$ 5,994	\$ 2,538	\$ 6,500	\$ 7,000
Water Shares	51-40-443	\$ 97,120	\$ 1,340	\$ 100,000	\$ 100,000
Engineering/Planning	51-40-514	\$ 5,200	\$ 14,670	\$ 10,000	\$ 10,000
Emergency Expense	51-40-515	\$ -	\$ -	\$ 5,000	\$ 5,000
Capital Outlay Improvements	51-40-730	\$ -	\$ -	\$ 125,000	\$ 125,000
Capital Outlay Equipment	51-40-740	\$ -	\$ -	\$ 4,500	\$ -
Debt Service Principal	51-40-810	\$ -	\$ -	\$ -	\$ -
Debt Service Interest	51-40-820	\$ 16	\$ (9,971)	\$ -	\$ -
Administrative Charge to Gen Fund	51-40-910	\$ 281,000	\$ 335,000	\$ 335,000	\$ 350,000
Reserves	51-40-999	\$ -	\$ -	\$ -	\$ -
Total Water Fund Expenses		\$ 730,636	\$ 636,687	\$ 1,003,000	\$ 1,023,500

Water Expenditures

51-40-110 Salaries & Wages - Funds allocated for 50% of three full-time employees: water/sewer superintendent, 2 water/sewer employees. The other half of their wages are paid through the sewer department.

51-40-115 Seasonal Salaries - Funds allocated for 50% of a part time employee of 720 hours. The other 50% will be paid for out of Sewer Seasonal Salaries

51-40-130 Employee Benefits - Funds allocated are based on premium/contribution changes and increases related to salary changes. Funds include costs for Medicare, Social Security, the Utah Retirement System, and telephone/data allowances.

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

51-40-249 Water Meters - Funds allocated for purchasing new meters.

51-40-250 Equipment 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: American Public Works Association and Rural Water Association (50% Water/50% Sewer).

51-40-310 Professional Services - Funds allocated for professional services other than legal or engineering.

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

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

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.

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 \$50,000 for water line upsizing necessitated by new developments. An additional \$75,000 is being budgeted for the design, permitting and site acquisition of a new well located on 1200 West. There is an additional \$75,000 being budgeted in GL 56-70-740.

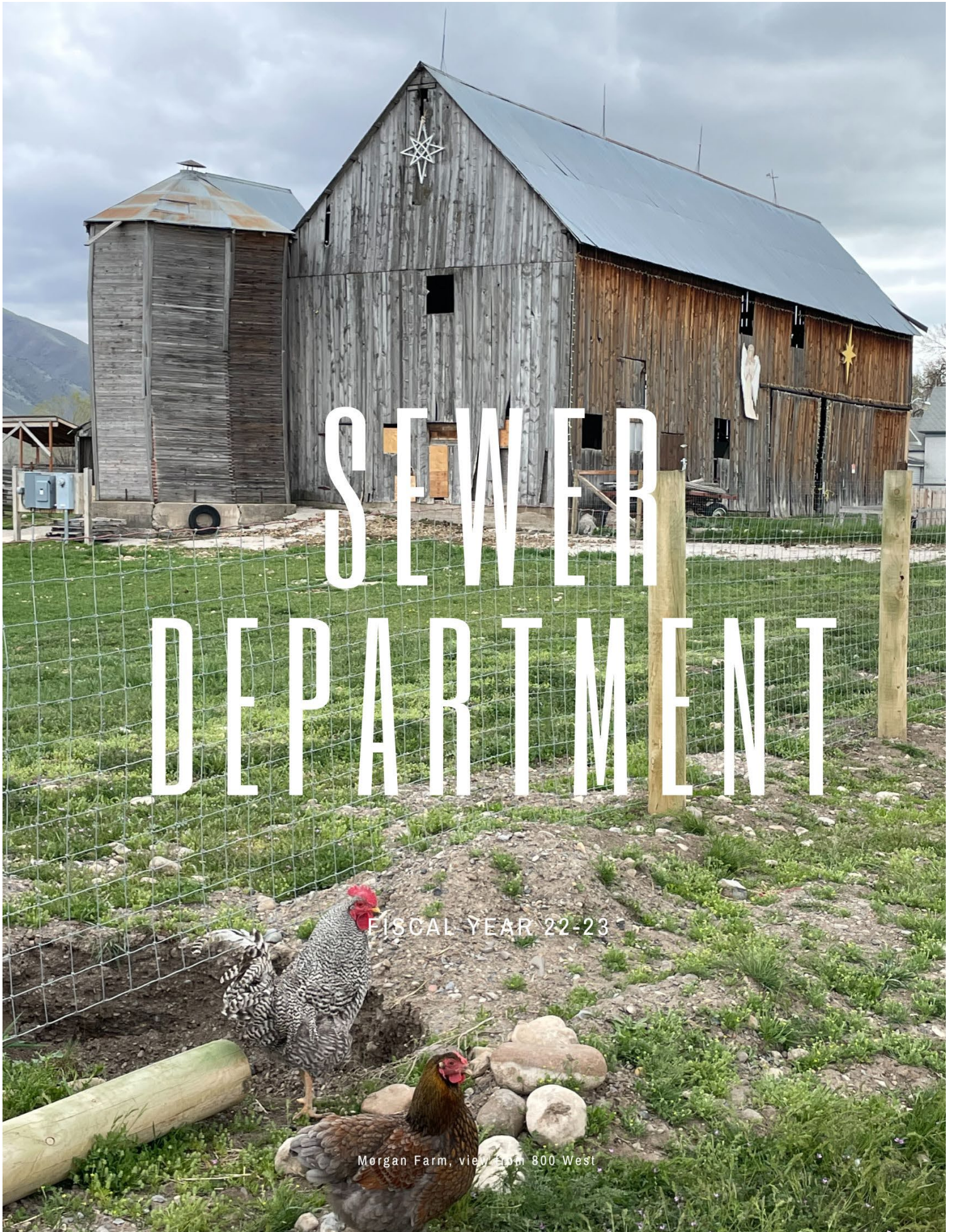
51-40-740 Capital Outlay Equipment - No funds are budgeted in this account this year.

51-40-810 Debt Service Principal - This well debt has been paid off.

51-40-820 Debt Service Interest - This well debt has been paid off.

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

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



SEWER DEPARTMENT

FISCAL YEAR 22-23

Morgan Farm, view from 800 West

Because of its relatively young age, the Nibley City sewer system has low maintenance costs. The majority of the Sewer department's maintenance budget is spent on cleaning and video inspections of the system in order to maintain its efficient operations.

Sewer Department Accomplishments 2021-2022:

- Inspected 30 manholes
- Repaired valving at Hansen Lift Station
- Replaced one pump at Hansen Lift Station
- Cleaned 1000 feet of sewer line
- Identified needed repairs at 4 Points Lift Station

Sewer Department Goals for FY 2022-2023:

- Replace 2 check valves at Hansen Lift Station
- Recondition 4 Points Lift Station
- Inspect all manholes
- Assess sewer lines and clean as needed
- Put in place a weekly cleaning and maintenance evaluation program for all Nibley City lift stations
- Update GIS mapping of wastewater system when discrepancies are found



Sewer Revenue

Revenue	Account Number	Actual		Budget FY 2021-22	Final Budget FY 2022-23
		Actual FY 2020-21	Year-To-Date FY 2021-22		
Millville Maintenance	52-38-550	\$ -	\$ -	\$ 10,000	\$ 1,000
Millville Sewer Service Fees	52-38-551	\$ 3,268	\$ 8,808	\$ 5,000	\$ 6,000
Appropriated Fund Balance	52-38-601	\$ -	\$ -	\$ 282,500	\$ -
Interest Earned	52-38-610	\$ 7,666	\$ 8,364	\$ 1,000	\$ 1,000
Sale Of Fixed Assets	52-38-690	\$ -	\$ 280,000	\$ 250,000	\$ -
Sewer Service Fees	52-38-710	\$ 1,296,695	\$ 1,362,933	\$ 1,120,000	\$ 1,300,000
Miscellaneous Sewer Revenue	52-38-800	\$ -	\$ 15,350	\$ -	\$ -
Total Revenues		\$ 1,307,629	\$ 1,675,455	\$ 1,668,500	\$ 1,308,000

Surplus/Deficit		\$ -
Beginning Cash Balance (est.)		\$ 1,731,890
Reserves/(Appropriated funds)		\$ 37,000
Ending Cash Balance (est.)		\$ 1,768,890

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

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

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

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

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

52-38-710 Sewer Service Fees - Revenue generated from sewer service fees; based on the graduated fee schedule adopted by the council in 2018, the fee is now \$54. In March of 2023, the fee will become \$55.00.

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

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	\$ 2,857,000
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	
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.

Sewer Expenditures

Expenses	Account Number	Actual			
		Actual FY 2020-21	Year-To-Date FY 2021-22	Budget FY 2021-22	Final Budget 2022-23
Salaries & Wages	52-72-110	\$ 71,069	\$ 71,904	\$ 90,000	\$ 96,000
Seasonal Salaries	52-72-115	\$ -	\$ -	\$ -	\$ 5,000
Employee Benefits	52-72-130	\$ 35,487	\$ (2,243)	\$ 50,000	\$ 54,000
Education, Travel, & Training	52-72-230	\$ 1,862	\$ 1,588	\$ 4,000	\$ 4,000
Facilities and Maintenance	52-72-250	\$ 15,493	\$ 25,043	\$ 23,000	\$ 35,000
Hansen Lift Station Maintenance	52-72-251	\$ 1,944	\$ 28,957	\$ 8,000	\$ 8,000
Utilities	52-72-270	\$ 10,574	\$ 12,146	\$ 11,000	\$ 11,000
Wastewater Treatment Logan	52-72-275	\$ 474,353	\$ 563,938	\$ 415,000	\$ 500,000
Memberships & Dues	52-72-300	\$ -	\$ -	\$ 2,000	\$ 2,000
Legal Expense	52-72-311	\$ -	\$ 120	\$ 10,000	\$ 10,000
Department Expenditures	52-72-400	\$ 263	\$ 4,054	\$ 3,000	\$ 3,000
Engineering/Planning	52-72-514	\$ 31,861	\$ 7,885	\$ 10,000	\$ 10,000
Emergency Expense	52-72-515	\$ -	\$ -	\$ 10,000	\$ 10,000
Sewer Reserve Fund	52-72-636	\$ -	\$ -	\$ 30,000	\$ 30,000
Capital Outlay Improvements	52-72-730	\$ -	\$ -	\$ 65,000	\$ 40,000
Capital Outlay Equipment	52-72-740	\$ -	\$ 449,830	\$ 472,500	\$ 13,000
Four Point Lift Station Repair	52-72-741	\$ -	\$ -	\$ -	\$ 40,000
SL RAT Sewer Analysis	52-72-742	\$ -	\$ -	\$ -	\$ 50,000
Debt Service	52-72-810	\$ -	\$ -	\$ 130,000	\$ -
Administrative Charge To GF	52-72-910	\$ 281,000	\$ 335,000	\$ 335,000	\$ 350,000
Reserves	52-72-999	\$ -	\$ -	\$ -	\$ 37,000
Total Sewer Fund Expenses		\$ 923,906	\$ 1,498,223	\$ 1,668,500	\$ 1,308,000

Sewer Expenditures

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

51-40-115 Seasonal Salaries - Funds allocated for 50% of a part time employee of 720 hours. The other 50% will be paid for out of water Seasonal Salaries.

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

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

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

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

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

52-72-275 Wastewater Treatment Logan - Funds paid to Logan City for treatment of the wastewater.

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

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

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

52-72-514 Engineering/Planning - Funds allocated for fees charged by an outside engineers relating to the sewer department. Funds also allocated to complete an impact fee analysis.

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

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

52-72-730 Capital Outlay Improvements - Funds allocated for the potential upsizing of sewer lines in new developments.

52-72-740 Capital Outlay Equipment - Funds allocated for the lease of a sewer department vehicle for \$4,500, and the lease of a backhoe for \$8,000.

52-72-741 Four Points Lift Station Repair - The Four Points Lift Station needs some repairs and improvements.

52-72-742 SL RAT Sewer Service- Analysis of 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.

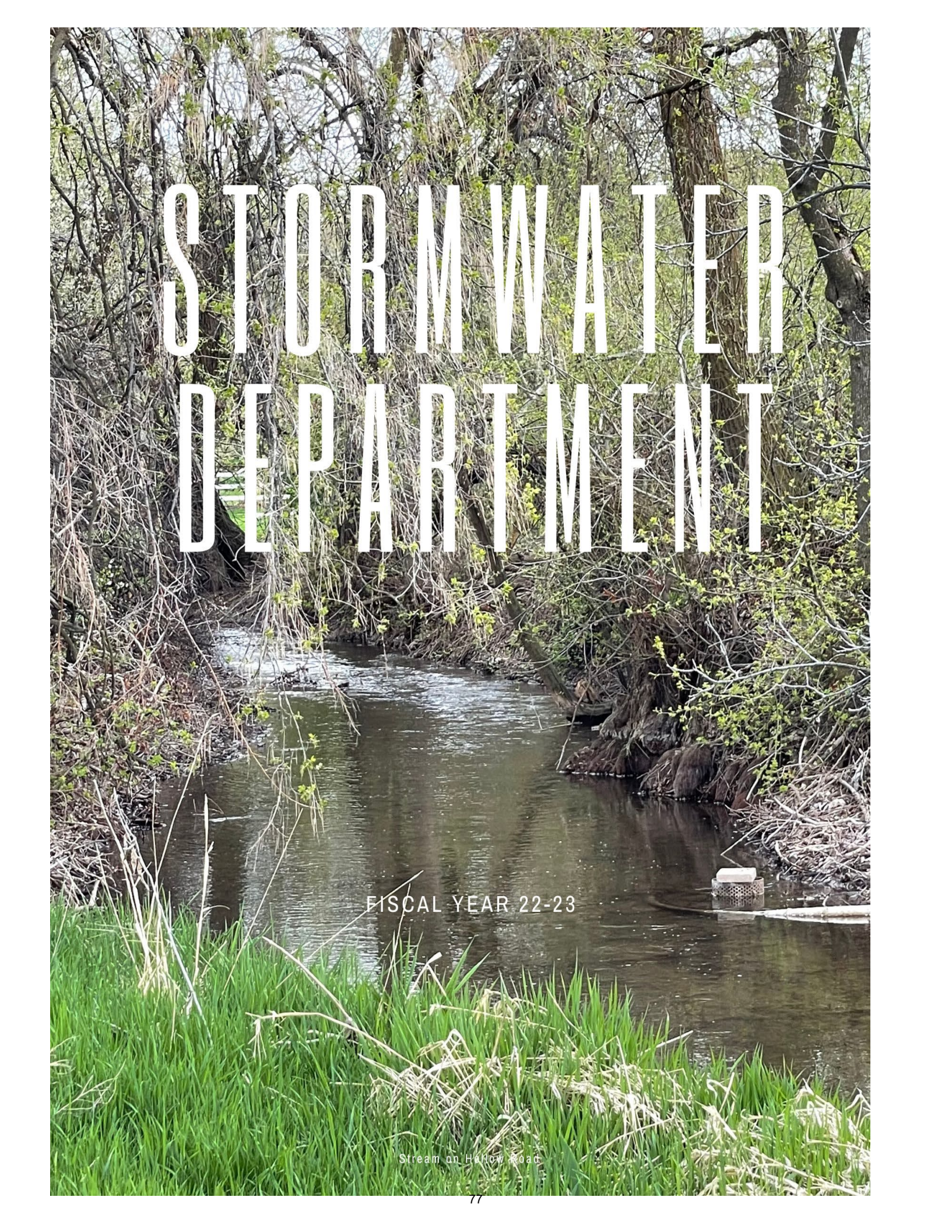
52-72-910 Admin Charge to General Fund - Funds transferred to the General Fund based upon Sewer Department expenses that are incurred through the General Fund.

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.

Future Sewer Fee Increases

March 1, 2018	\$	50.00
March 1, 2019	\$	51.00
March 1, 2020	\$	52.00
March 1, 2021	\$	53.00
March 1, 2022	\$	54.00
March 1, 2023	\$	55.00

* Resolution 18-02 for Sewer Fee Increases adopted by Nibley City Council on February 1, 2018



STORMWATER DEPARTMENT

FISCAL YEAR 22-23

Stream on Hallow Road

Stormwater Department Accomplishments 2021-2022:

- Performed monthly inspections on new development
- Swept all streets during spring, summer, and fall
- Reviewed and approved all SWPPP for all construction activity
- Maintained Storm Water system
- Attended all Cache Stormwater Coalition meetings
- Attended Utah Storm Water Advisor Committee meetings

Stormwater Department Goals 2022-2023:

- Clean 1/3 of storm drains and boxes
- Perform monthly site inspections with the SWPPP for construction sites.
- Improve our MS4 with the State of Utah (MS4 is a system that discharges stormwater to bodies of water).
- Maintain compliance with state and federal regulations
- Have two community service projects with youth and Nibey Citizens



Stormwater Revenue

Revenue	Account Number	Actual			
		Actual FY 2020-21	Year-To-Date FY 2021-22	Budget FY 2021-22	Final Budget FY 2022-23
Stormwater Inspection Fee	53-37-411	\$ 12,450	\$ 22,800	\$ 7,500	\$ 10,000
Appropriated Fund Balance	53-37-601	\$ -	\$ -	\$ 172,000	\$ -
Interest Earned	53-37-610	\$ 1,501	\$ 1,832	\$ 2,500	\$ 2,500
Sale of Fixed Assets	53-37-695	\$ -	\$ -	\$ -	\$ -
Stormwater Service Fee	53-37-710	\$ 229,924	\$ 252,549	\$ 210,000	\$ 230,000
Total Revenues		\$ 243,875	\$ 277,181	\$ 392,000	\$ 242,500
Surplus/(Deficit)		\$ 57,392	\$ 5,396	\$ -	\$ (42,100)
Beginning Cash Balance (Est.)					\$ 404,454
Appropriation (Fund Balance App.)					\$ (42,100)
Ending Cash Balance (Est.)					\$ 362,354

53-37-411 Stormwater Inspection Fee - Revenue generated from a fee paid by builders for monthly inspection of their construction site.

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

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

53-37-695 Sale of Fixed Assets - No funds have been budgeted this year.

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



Stormwater Expenses

Expenses	Account Number	Actual		Budget FY 2021-22	Final Budget FY 2022-23
		Actual FY 2020-21	Year-To-Date FY 2021-22		
Salaries & Wages	53-40-110	\$ 56,660	\$ 37,520	\$ 60,000	\$ 60,000
Seasonal Salaries & Wages	53-40-115	\$ 1,701	\$ 11,723	\$ 37,000	\$ 40,000
Employee Benefits	53-40-130	\$ 27,824	\$ (10,836)	\$ 28,000	\$ 30,000
Education, Travel, & Training	53-40-230	\$ 235	\$ 855	\$ 1,500	\$ 1,500
Facilities and Maintenance	53-40-250	\$ 17,224	\$ 12,243	\$ 14,000	\$ 16,000
Canal Maintenance	53-40-260	\$ -	\$ 3,500	\$ 3,500	\$ 3,500
Utilities	53-40-270	\$ -	\$ -	\$ -	\$ 10,000
Memberships & Dues	53-40-300	\$ -	\$ -	\$ 500	\$ 500
Legal Expense	53-40-311	\$ -	\$ 130	\$ 500	\$ 500
Department Expenditures	53-40-400	\$ -	\$ 4,985	\$ 3,000	\$ 3,000
Engineering Expense	53-40-514	\$ 1,839	\$ 745	\$ 30,000	\$ 30,000
Emergency Expense	53-40-515	\$ -	\$ -	\$ 5,000	\$ 5,000
Capital Outlay Improvements	53-40-730	\$ -	\$ 125,000	\$ 125,000	\$ -
Capital Outlay Equipment	53-40-740	\$ -	\$ 4,920	\$ 3,000	\$ 3,600
Administrative Charge	53-40-910	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000
Reserves	53-40-999	\$ -	\$ -	\$ -	\$ -
Total Stormwater Fund Expenses		\$ 186,483	\$ 271,784	\$ 392,000	\$ 284,600

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

53-40-115 Seasonal Salaries & Wages - Funds allocated for two and a half seasonal employees. The other half of the third salary is paid out of the Stormwater account 10-60-115. This is an increase of one seasonal employees this fiscal year.

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 Maintenance and Equipment - Funds allocated for repair and maintenance of storm water facilities.

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

53-40-270 Utilities - Funds allocated for utility payments for Detention Ponds.

53-40-300 Membership Dues - Funds allocated for professional membership in American Public Works Association.

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

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

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

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

53-40-730 Capital Outlay Improvements - Funds allocated for stormwater infrastructure for 1200 W road project.

53-40-740 Capital Outlay Equipment - Funds allocated for the lease of a stormwater department vehicle (\$3,600).

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

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





IMPACT FEE FUNDS

IMPACT FEES ARE CHARGED WITH RESIDENTIAL AND COMMERCIAL BUILDING PERMITS. THE FUNDS ARE USED TO PAY FOR ADDING CAPACITY THAT IS NECESSARY TO KEEP UP WITH GROWTH.

Meadow Creek Subdivision Pathway

Water Impact Fees

Revenue	Account Number	Actual		Budget FY 2021-22	Final Budget FY 2022-23
		Actual FY 2020-21	Year-To-Date FY 2021-22		
Appropriation Of Fund Balance	55-37-601	\$ -	\$ -	\$ -	\$ -
Interest Earned	55-37-610	\$ 674	\$ 1,660	\$ 1,000	\$ 1,000
Water Impact Fees	55-37-790	\$ 161,850	\$ 312,391	\$ 99,000	\$ 146,000
Miscellaneous Water Revenue	55-37-791	\$ -	\$ -	\$ -	\$ -
Total Revenues		\$ 162,524	\$ 314,051	\$ 100,000	\$ 147,000

Expenses	Account Number	Actual		Budget FY 2021-22	Final Budget FY 2022-23
		Actual FY 2020-21	Year-To-Date FY 2021-22		
Capital Projects	55-40-750	\$ -	\$ -	\$ 75,000	\$ 75,000
Water Master Plan	55-40-755	\$ -	\$ -	\$ -	\$ -
Reserves	55-40-760	\$ -	\$ -	\$ 25,000	\$ 72,000
Debt Service	55-40-810	\$ 4,156	\$ -	\$ -	\$ -
Total Capital Expenses		\$ 4,156	\$ -	\$ 100,000	\$ 147,000

Surplus/(Deficit)	\$ 158,368	\$ 314,051	\$ -	\$ -
Beginning Cash Balance (Est.)				\$ 472,451
Reserves (Fund Balance App.)				\$ 72,000
Ending Cash Balance (Est.)				\$ 544,451

Revenue:

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

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

55-37-790 Water Impact Fees - Revenue based on 75 new homes being built in the coming fiscal year. The water impact fee for a new residential home is \$1,950.

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

Expenditures:

55-40-750 Capital Projects - Funds are being allocated to start the design & concept plan of a capital improvements project. An additional \$75,000 is being budgeted in GL 51-40-740.

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

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

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

Park Impact Fees

Revenue	Account Number	Actual			
		Actual FY 2020-21	Year-To-Date FY 2021-22	Budget FY 2021-22	Final Budget FY 2022-23
Appropriated Fund Balance	56-37-601	\$ -	\$ -	\$ 75,000	\$ 872,000
Interest Earned	56-37-610	\$ 3,826	\$ 6,050	\$ 1,000	\$ 1,000
Grant - RAPZ	56-37-720	\$ -	\$ -	\$ 79,000	\$ -
Park Impact Fees	56-37-790	\$ 549,000	\$ 517,500	\$ 225,000	\$ 337,000
Total Revenues		\$ 552,826	\$ 523,550	\$ 380,000	\$ 1,210,000

Expenses	Account Number	Actual			
		Actual FY 2020-21	Year-To-Date FY 2021-22	Budget FY 2021-22	Final Budget FY 2022-23
Capital Improvement	56-40-740	\$ 44,288	\$ 15,266	\$ 180,000	\$ 90,000
Firefly Park	56-40-751	\$ 364,717	\$ 66,428	\$ 200,000	\$ 100,000
Ridgeline Park	56-40-752	\$ -	\$ -	\$ -	\$ 1,000,000
Nibley Meadows Park	56-40-753	\$ -	\$ -	\$ -	\$ 20,000
Reserves	56-40-760	\$ -	\$ -	\$ -	\$ -
Total Capital Expenses		\$ 409,005	\$ 81,694	\$ 380,000	\$ 1,210,000

Surplus/(Deficit)	\$ 143,821	\$ 441,856	\$ -	\$ -
Beginning Cash Balance (est.)				\$ 1,314,839
Reserves (Fund Balance App.)				\$ -
Ending Cash Balance (est.)				\$ 1,314,839

Revenue:

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

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

56-37-720 Grant RAPZ - No funds are expected this year.

56-37-790 Park Impact Fees - Revenue based on 50 new homes being built in the coming fiscal year. The park impact fee for a new residential home is \$4,500. Ridgeline Park is prepaying park impact fees for 40 lots which will be used for the design of Ridgeline Park.

Expenditures:

56-40-740 Capital Improvement - \$90,000 is being budgeted to pay for the design of Ridgeline Park. These funds will be reimbursed to the city through impact fees by that development.

56-40-751 Firefly Park - Funds allocated to complete Phase 3 of Firefly Park. Phase 3 includes fence along the north property line, restrooms, amphitheater/instruction area, bird blinds, and additional seating.

56-40-752 Ridgeline Park - Funds allocated to begin construction of the first phase of Ridgeline Park.

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

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

Sewer Impact Fees

Revenue	Account Number	Actual		Budget FY 2021-22	Final Budget FY 2022-23
		Actual FY 2020-21	Year-To-Date FY 2021-22		
Appropriated Fund Balance	57-37-601	\$ -	\$ -	\$ 34,000	\$ -
Interest Earned	57-37-610	\$ 4,685	\$ 4,988	\$ 10,000	\$ 10,000
Sewer Impact Fees	57-37-790	\$ 148,925	\$ 272,650	\$ 86,000	\$ 129,000
Logan City Sewer Impact Fees	57-25-000	\$ 192,207	\$ 192,207	\$ 125,000	\$ 183,000
Total Revenues		\$ 345,817	\$ 469,845	\$ 255,000	\$ 322,000

Expenses	Account Number	Actual		Budget FY 2021-22	Final Budget FY 2022-23
		Actual FY 2020-21	Year-To-Date FY 2021-22		
Debt Service Principal	57-40-810	\$ -	\$ -	\$ 130,000	\$ 260,000
Logan City Sewer Impact Fees	57-25-000	\$ 192,207	\$ 192,207	\$ 125,000	\$ 183,000
Total Capital Expenditures		\$ 192,207	\$ 192,207	\$ 255,000	\$ 443,000

Surplus/(Deficit)	\$ 153,610	\$ 277,638	\$ -	\$ (121,000)
Beginning Cash Balance (est.)				\$ 958,943
Reserves (Fund Balance App.)				\$ (121,000)
Ending Cash Balance (est.)				\$ 837,943

Revenue:

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

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

57-37-790 Sewer Impact Fees - Revenue based on 75 new homes being built in the coming fiscal year. The sewer impact fee for a new residential home is \$1,725.

57-25-000 Logan City Sewer Impact Fees - Revenue based on 75 new homes being built in the coming fiscal year. This fee is passed through to Logan City and was established by Logan City to pay for the new regional wastewater treatment plant. The sewer impact fee for a new residential home is \$2,433.

Expenditures:

57-40-810 Debt Service Principal - Funds allocated to pay the debt service on the Sewer Loan. \$130,000 is being paid from the Sewer Department and \$130,000 is being paid from impact fees, to meet the total payment due of \$260,000.

57-25-000 Logan City Sewer Impact Fees - Expenditure based on 75 new homes being built in the coming fiscal year. This fee is passed through to Logan City and was established by Logan City to pay for the new regional wastewater treatment plant. The sewer impact fee for a new residential home is \$2,433.

Stormwater Impact Fees

Revenue	Account Number	Actual			
		Actual FY 2020-21	Year-To-Date FY 2021-22	Budget FY 2021-22	Final Budget FY 2022-23
Interest Earned	58-37-610	\$ 807	\$ 811	\$ 2,000	\$ 2,000
Basin Construction Fees	58-37-790	\$ -	\$ -	\$ -	\$ -
Appropriated Fund Balance	58-37-990	\$ -	\$ -	\$ 157,000	\$ 157,000
Total Revenues		\$ 807	\$ 811	\$ 159,000	\$ 159,000

Expenses	Account Number	Actual			
		Actual FY 2020-21	Year-To-Date FY 2021-22	Budget FY 2021-22	Final Budget FY 2022-23
2600 S Retention Basin	58-40-620	\$ -	\$ -	\$ 159,000	\$ 159,000
Reserves	58-40-850	\$ -	\$ -	\$ -	\$ -
Total Capital Expenses		\$ -	\$ -	\$ 159,000	\$ 159,000

Surplus/(Deficit)		\$ 807	\$ 811	\$ -	\$ -
Beginning Cash Balance (Est.)					\$ 159,000
Reserves (Fund Balance App.)					\$ (159,000)
Ending Cash Balance (Est.)					\$ -

Revenue:

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

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

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

Expenditures:

58-40-620 2600 S Retention Basin - Funds are anticipated to be allocated here in FY 21-22 for construction of this pond on the west end of 2600 S.

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

Street Impact Fees

Revenue	Account Number	Actual			
		Actual FY 2020-21	Year-To-Date FY 2021-22	Budget FY 2021-22	Final Budget FY 2022-23
Appropriated Fund Balance	59-37-601	\$ -	\$ -	\$ -	\$ 44,000
Interest Earned	59-37-610	\$ 635	\$ 1,308	\$ 1,000	\$ 1,000
Street Impact Fees	59-37-790	\$ 77,059	\$ 124,228	\$ 44,000	\$ 55,000
Total Revenues		\$ 77,694	\$ 125,536	\$ 45,000	\$ 100,000

Expenses	Account Number	Actual			
		Actual FY 2020-21	Year-To-Date FY 2021-22	Budget FY 2021-22	Final Budget FY 2022-23
1200 West Expenses	59-40-759	\$ -	\$ -	\$ -	\$ 100,000
Reserves	59-40-760	\$ -	\$ -	\$ 45,000	\$ -
Total Capital Expenditures		\$ -	\$ -	\$ 45,000	\$ 100,000

Surplus/(Deficit)	\$ 77,694	\$ 125,536	\$ -	\$ -
Beginning Cash Balance (Est.)				\$ 315,597
Reserves (Fund Balance App.)				\$ -
Ending Cash Balance (Est.)				\$ 315,597

Revenue:

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

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

59-37-790 Street Impact Fees - Revenue based on 50 new homes anticipated to be built in the coming fiscal year. The street impact fee for a new residential home is \$887.

Expenditures:

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

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

History of Number of Full Time Employees

1 FTE = 2080 Hours

Department/Position Title	Pay Grade	# FTE FY20-21	# FTE FY21-22	# FTE FY 22-23	Change
Administration					
City Manager	10	1	1	1	0
Treasurer	5	1	1	1	0
Recorder	7	1	1	1	0
AP Clerk	5	1	1	0	-1
Office Specialist	4-5	2	2	3	1
Custodian		1	1	1	0
Public Works					
Public Works Director	9	1	1	1	0
City Engineer	10	0	1	1	0
Inspector 2	6	0	0.50	0.50	0
Parks					
Parks Superintendent	8	1	1	1	0
Parks Employee	3-5	3	3	3	0
Seasonal Parks	3	1.4	1.4	1.4	0
Streets					
Streets Manager	7	0.5	0.50	0.50	0
Streets Operator	6	0.5	0.50	0.50	0
Seasonal Streets	3	0.18	0.18	0.18	0
Crossing Guard	3	1.82	2	2	0
Planning/Building					
City Planner	8	1	1	1	0
Inspector 1	7	0	0.00	1.00	1
Inspector 2	6	1	1.50	0.50	-1
Commercial Inspector	Contract	0.01	0.01	0.01	0
Recreation					
Recreation Director	7	1	1.00	1	0
Recreation Employee	4	1	1.00	1	0
Recreation Seasonal	3	0.96	0.96	1.34	0.38
Emergency Services					
Emergency Manager		1	1	1	0
Stormwater					
Stormwater Manager	7	0.5	0.50	0.50	0
Stormwater Operator	6	0.5	0.50	0.50	0
Seasonal Stormwater	3	0.88	0.88	0.88	0
Water					
Water Manager	8	0.5	0.50	0.50	0
Water Operator	6	1	1	1	0
Water Seasonal	3	0	0	0.175	0.175
Sewer					
Sewer Manager	8	0.5	0.50	0.50	0
Sewer Operator	6	1	1	1	0
Sewer Seasonal	3	0	0	0.175	0.175

27.24	29.42	29.80	0.73
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History of Salaries

		FY 21/22	FY 22/23	Additional \$	% change	Reason for Increase
Administration		\$ 337,000.00	\$ 380,000.00	\$ 43,000.00	11%	1
Public Works		\$ 216,000.00	\$ 230,000.00	\$ 14,000.00	6%	2
Parks		\$ 175,000.00	\$ 193,000.00	\$ 18,000.00	9%	3
Streets		\$ 112,000.00	\$ 125,000.00	\$ 13,000.00	10%	4
Planning and Building		\$ 176,000.00	\$ 210,000.00	\$ 34,000.00	16%	2
Recreation		\$ 124,000.00	\$ 159,000.00	\$ 35,000.00	22%	4
Emergency Services		\$ 12,000.00	\$ 13,000.00	\$ 1,000.00	8%	5
Stormwater		\$ 97,000.00	\$ 100,000.00	\$ 3,000.00	3%	4
Water		\$ 90,000.00	\$ 101,000.00	\$ 11,000.00	11%	4
Sewer		\$ 90,000.00	\$ 101,000.00	\$ 11,000.00	11%	4
City Council		\$ 33,000.00	\$ 36,000.00	\$ 3,000.00	8%	5
Totals:		\$ 1,462,000.00	\$ 1,648,000.00	\$ 186,000.00	11%	

Reason For Increase	
1	7% COLA, and possible merit pay increases
2	7% COLA and increase to shared building and public works inspector position
3	7% COLA, and slight adjustment to seasonals
4	7% COLA, possible merit pay increases, additional seasonal employee
5	7% COLA and rounding

Nibley City Pay Grade System 22-23

5% between steps; 7% COLA from FY21-22

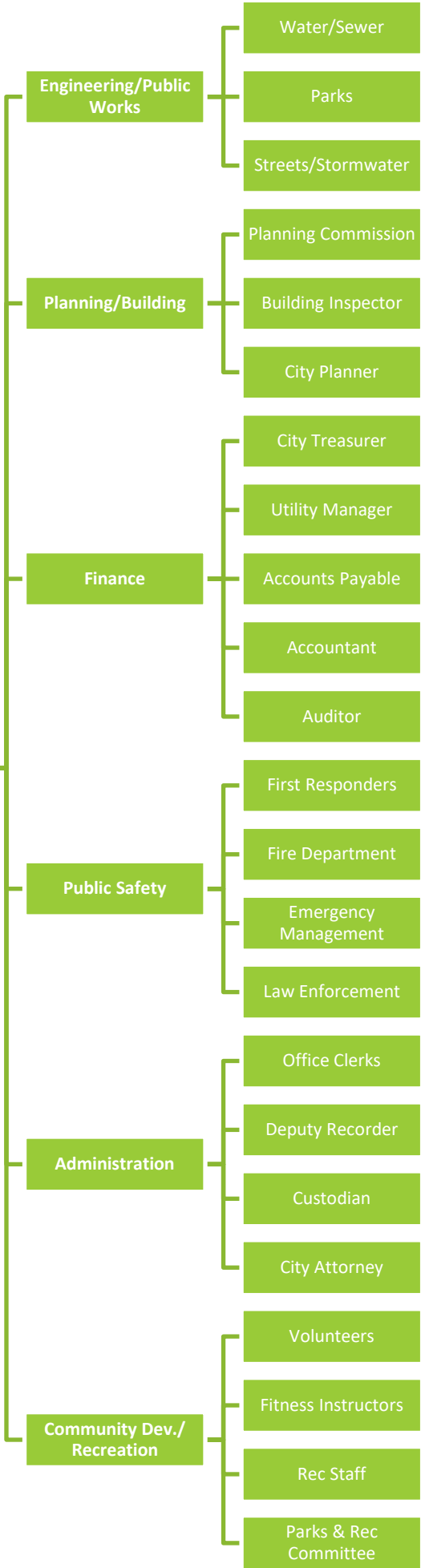
	A	B	C	D	E	F	G	H	I
1	\$ 9.6851	\$ 10.1750	\$ 10.6758	\$ 11.2102	\$ 11.7779	\$ 12.3568	\$ 12.9803	\$ 13.6259	\$ 14.3049
Annual	\$ 20,145.01	\$ 21,164.00	\$ 22,205.66	\$ 23,317.22	\$ 24,498.03	\$ 25,702.14	\$ 26,999.02	\$ 28,341.87	\$ 29,754.19
2	11.1768	11.7334	12.3234	12.9357	13.5814	14.2604	14.9729	15.7187	16.5091
Annual	\$ 23,247.74	\$ 24,405.47	\$ 25,632.67	\$ 26,906.26	\$ 28,249.31	\$ 29,661.63	\$ 31,143.63	\$ 32,694.90	\$ 34,338.93
3	12.8911	13.5369	14.2048	14.9173	15.6631	16.4535	17.2662	18.1345	19.0362
Annual	\$ 26,813.49	\$ 28,156.75	\$ 29,545.98	\$ 31,027.98	\$ 32,579.25	\$ 34,223.28	\$ 35,913.70	\$ 37,719.76	\$ 39,595.30
4	14.9062	15.6520	16.4424	17.2550	18.1233	19.0250	19.9769	20.9732	22.0308
Annual	\$ 31,004.90	\$ 32,556.16	\$ 34,200.19	\$ 35,890.40	\$ 37,696.46	\$ 39,572.00	\$ 41,551.95	\$ 43,624.26	\$ 45,824.06
5	17.2439	18.1122	19.0139	19.9713	20.9620	22.0085	23.1106	24.2683	25.4818
Annual	\$ 35,867.31	\$ 37,673.38	\$ 39,548.91	\$ 41,540.30	\$ 43,600.96	\$ 45,777.68	\$ 48,070.05	\$ 50,478.06	\$ 53,002.14
6	19.9268	20.9287	21.9751	23.0661	24.2238	25.4372	26.7063	28.0422	29.4449
Annual	\$ 41,447.74	\$ 43,531.70	\$ 45,708.21	\$ 47,977.49	\$ 50,385.50	\$ 52,909.38	\$ 55,549.10	\$ 58,327.78	\$ 61,245.39
7	23.0884	24.2350	25.4483	26.7286	28.0645	29.4672	30.9366	32.4840	34.1094
Annual	\$ 48,023.87	\$ 50,408.80	\$ 52,932.46	\$ 55,595.49	\$ 58,374.16	\$ 61,291.78	\$ 64,348.13	\$ 67,566.72	\$ 70,947.55
8	26.7175	28.0534	29.4560	30.9255	32.4729	34.0982	35.8015	37.5937	39.4751
Annual	\$ 55,572.40	\$ 58,351.07	\$ 61,268.48	\$ 64,325.04	\$ 67,543.63	\$ 70,924.26	\$ 74,467.12	\$ 78,194.90	\$ 82,108.21
9	30.9922	32.5397	34.1650	35.8682	37.6605	39.5530	41.5234	43.6052	45.7871
Annual	\$ 64,463.78	\$ 67,682.58	\$ 71,063.20	\$ 74,605.86	\$ 78,333.84	\$ 82,270.24	\$ 86,368.67	\$ 90,698.82	\$ 95,237.17
10	35.9239	37.7273	39.6086	41.5902	43.6719	45.8539	48.1471	50.5517	53.0787
Annual	\$ 74,721.71	\$ 78,472.78	\$ 82,385.89	\$ 86,507.62	\$ 90,837.55	\$ 95,376.11	\$ 100,145.97	\$ 105,147.54	\$ 110,403.70
11	41.3200	43.3900	45.5600	47.8300	50.2200	52.7400	55.3700	58.1400	61.0500
Annual	\$ 85,945.60	\$ 90,251.20	\$ 94,764.80	\$ 99,486.40	\$ 104,457.60	\$ 109,699.20	\$ 115,169.60	\$ 120,931.20	\$ 126,984.00

Nibley Citizens



Mayor
City Council

City Manager



NIBLEY CITY OVERVIEW

Date of Settlement: 1855

Date of Incorporation: 1935

Population Estimate: 7,382 from 2020 US Census

Form of Government: City Manager by Ordinance

Area: 4.39 sq. miles

Elevation: 4,554

Miles of streets: 37

Police Protection: Cache County Sheriffs Department (Contracted)

Fire protection: Hyrum City (Contracted)

Number of fire stations: 1 (Located in Hyrum City)

First Responders: Cache County EMS

Animal Control: Cache County Animal Control (Contracted)/Cache Humane Society

Schools:

Nibley Elementary

- Number of classrooms: 19
- Number of teachers: 23
- Number of students: 511

Heritage Elementary

- Number of classrooms: 26
- Number of teachers: 30
- Number of students: 728

Thomas Edison Charter School

- Number of classrooms: 50
- Number of teachers: 32
- Number of students: 616

Ridgeline High School (Located in Millville)

- Number of classrooms: 67
- Number of teachers: 67
- Number of students: 1,697

Municipal Water Department

Number of connections: 2,062

Annual consumption in gallons: 700,000

Miles of water mains: 37

Wells: 3

Springs: Yeates Spring (Out of Service)

Storage capacity: 3 Reservoirs 3,350,000 Gallons

Municipal Sewer Department

Number of connections: 2,075

Miles of sewer lines: 30 Miles

Treatment plants: 1, Logan City (Contracted)

Lift Stations: 4

Solid Waste and Disposal Department – Logan City Environmental (Contracted)

Public Buildings:

City Offices/Community Center

Anhder Park Building (Historic City Hall)

Public Works

Public Parks:

Virgil Gibbons Heritage Park

Elk Horn Park

Morgan Farm

Discovery Disc Golf Course

Shadowbrook Park

Meadow View Park

Nibley Gardens

Anhder Park

Clear Creek

Neighborhood Park

Veterans Memorial Park

Firefly Park