



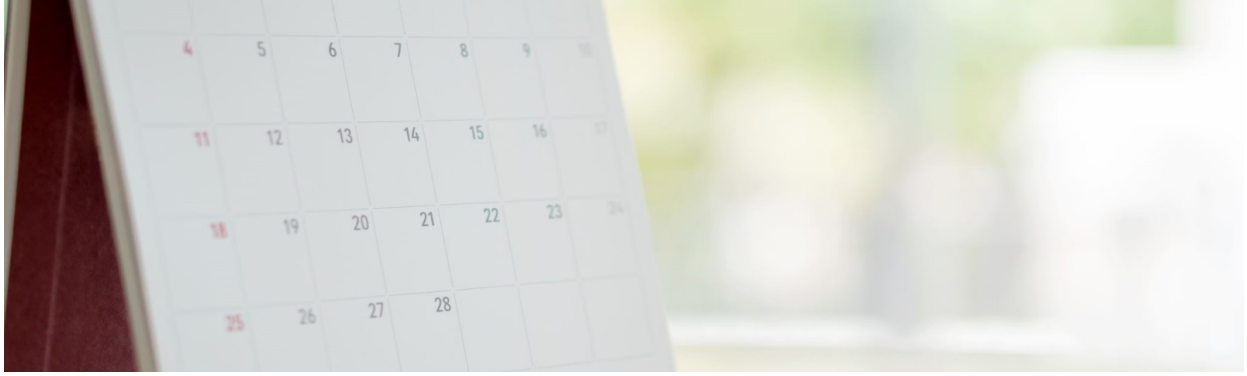
NIBLEY CITY COUNCIL MEETING AGENDA

Thursday, October 27, 2022 – 6:30 p.m.

In accordance with Utah Code Annotated 52-4-207 and Nibley City Resolution 12-04, this meeting may be conducted electronically. The anchor location for the meeting will be Nibley City Hall, 455 West 3200 South, Nibley, Utah. The public may also participate in the meeting via the Zoom meeting link provided at www.nibleycity.com. Public comment should be submitted to cheryl@nibleycity.com by 6:30 p.m. and will be read into the public record.

1. Opening Ceremonies (Councilmember Bernhardt)
2. Call to Order and Roll Call (Chair)
3. Approval of the September 22, 2022, City Council Meeting Minutes and the Current Agenda (Chair)
4. Public Comment Period¹ (Chair)
5. Planning Commission Report
6. **Introduction:** Tomas Dickinson, Nibley City Engineer
7. **Presentation:** Domestic Violence Awareness Month by CAPSA
8. **Presentation:** USU Wellbeing Survey, Dr. Courtney Flint
9. **Discussion & Consideration:** Resolution 22-24—Accepting the Fraud Risk Assessment for Fiscal Year 2021-22 (First Reading)
10. **Discussion & Consideration:** Resolution 22-25—Accepting the 2022 Nibley City Audit (First Reading)
11. **Discussion & Consideration:** Resolution 22-26—Amending the Consolidated Fee Schedule, Regarding Animal Licensing Fees (First Reading)
12. **Discussion & Consideration:** Acceptance of an Annexation Petition for further consideration for Real Property into the Municipal Boundaries of Nibley City for parcel 03-015-0004, located at approximately 1525 West 2960 South. (Applicant: MPI Group, LLC)
13. **Discussion & Consideration:** Approval of the Contract with Blu Line Designs for the Park in the Ridgeline Park Development
14. **Workshop:** Updates Regarding Garbage Collection and the Interlocal Agreement and Requests for Proposals
15. **Presentation:** Report of Findings and Awards from the Cache County Council of Governments (COG)
16. Council and Staff Report

¹ Public input is welcomed at all City Council Meetings. 15 minutes have been allotted to receive verbal public comment. Verbal comments shall be limited to 3 minutes per person. A sign-up sheet is available at the entrance to the Council Chambers starting 15 minutes prior to each council meeting and at the rostrum for the duration of the public comment period. Commenters shall identify themselves by name and address on the comment form and verbally for inclusion in the record. Comment will be taken in the order shown on the sign-up sheet. Written comment will also be accepted and entered into the record for the meeting if received prior to the conclusion of the meeting. Comments determined by the presiding officer to be in violation of Council meeting rules shall be ruled out of order.



10-27-22 Council Meeting Change Summary
(changes made to the agenda since 10-21)

- 10/24/2022- Agenda Item #13- staff updated background and costs sections with additional budget, impact fee, and cost information.
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Agenda Item #6

Description	Introduction – Tom Dickinson, Nibley City Engineer
Presenter	Justin Maughan, City Manager
Recommendation	Give warm Nibley Welcome!
Reviewed By	Justin Maughan, City Manager

Background

Immediately following the resignation letter of Darren Farar, staff posted the position of Nibley City Engineer. The job announcement was posted on the Nibley City web site, with the Department of Workforce Services, on other employment job sites, on social media, and emailed to numerous groups pertaining to the position. A number of applications were received. A selection committee was formed with the following members: Mayor Larry Jacobsen, Justin Maughan, City Manager, Cheryl Bodily HR Director, and Steve Eliason, Public Works Director. The committee met and narrowed the field to two individuals. Each was interviewed, and the group unanimously chose Tom Dickinson to fill the position.

Tom was previously an employee of Logan City for 25 years. He is well acquainted with the team that Nibley has assembled, as many of them also came from Logan City. Shortly after the selection committee made their decision, the City Manager set up a meeting with the entire Public Works Department, to meet with Tom and ask any questions they may have of him. A great discussion took place at that time. Tom then left, and staff continued the conversation. From this conversation, it was evident to the City Manager that the staff supported the decision, and were looking forward to Tom joining Nibley's team.

After a written offer and contract were extended and then accepted by Tom, he was given due time to wrap up projects at Logan City, Tom started with Nibley the middle of September. He was unable to make it to our City Council meeting in September, so staff wanted to formally introduce the Council to him.

Tom comes to Nibley with a wealth of experience ranging from construction, construction inspection, stormwater expert, capital project management, and Professional Engineer. His most recent position held at Logan City was Assistant City Engineer.

Please see Tom's attached resume, and letters of support for further details of his qualifications.

Thomas L. Dickinson

tom.dickinson@loganutah.org

June 23, 2020

Cheryl Bodily, Director-HR
Nibley City
455 West 3200 South
Nibley, Utah 84321

I am thrilled to submit to you, my resume and interest in interviewing for the City Engineer position for Nibley City. Even though I treasure my current position as Assistant City Engineer for Logan City, I am excited for the opportunity to further my responsibilities as the City Engineer for Nibley City. The City Engineer position at Nibley City is the perfect position to advance my engineering career while building upon my 23 years of experience working in a municipal government setting.

The experience that I will bring as the City Engineer is not that of an entry level employee. Although I am not eligible for licensure as a Professional Engineer until 2021, my extensive experience in the public sector provides me the expertise that you seek. I am certain you will find my skills acceptable for the position. Following is a selected list of the experience I offer:

- Leadership
- Expertise in codes and ordinances
- CIP planning, design, and construction
- Project review
- Surveying
- Civil3D/CAD
- Storm water
- Management of consulting firms
- Roadway design
- Urban infrastructure planning and design
- Structural inspections
- Project management
- Quality assurance
- GIS end user

I am a dedicated employee with a great work ethic and have a knack for being able to dissect technical information and apply it to tasks at hand. My unquenchable thirst for knowledge is reflected in my lifetime learning accomplishments including a Bachelor's degree in engineering and the multitude of certifications and other professional acknowledgements that I hold. I am confident that my experience working with others and in teams will be an immediate benefit to Nibley City.

I look forward to hearing from you so we can schedule an interview to better discuss my qualifications and how they are a perfect fit for Nibley City's newly created City Engineer position.

Best regards,



Tom Dickinson

Thomas L. Dickinson

tom.dickinson@loganutah.org

PROFESSIONAL PROFILE

SELECTED WORK HISTORY

Assistant City Engineer- E.I.T., City of Logan, Public Works Department, Logan, Utah April 2018- present

- Oversee private development project reviews
- GIS systems end user
- Floodplain Management, permitting and review of development projects
- Project Management of design and construction of City transportation and infrastructure CIP projects
- Right-of-Way acquisition coordination
- Grant application and management
- Coordination and permitting with other governmental agencies
- Manage consulting engineering contracts
- Plan, bidding, and contract management of City projects

Staff Engineer- E.I.T., City of Logan, Public Works Department, Logan, Utah, 2017- 2018

- Plan, direct, and coordinate complex civil engineering projects
- Design and drafting of municipal utilities and infrastructure using Civil3D and CAD
- Experience in GIS, RECAP, Storm and Sanitary, Pavement design, and Geotech principles
- Oversee bidding and contract management

Senior Engineering Technician, City of Logan, Public Works Department, Logan, Utah, 2014 - 2017

- Design and drafting using the application of Civil3D and CAD techniques
- Design, drafting, and document municipal utilities and infrastructure
- Survey and assist City surveyor and other engineering aides
- Oversee projects from original field views to final design
- Inspect contractor and City labor crews' work to ensure compliance with project plans and specifications
- Consult with contractors, engineers, architects and others in the process of drafting and designing projects

Storm Water Inspector, City of Logan, Public Works Department, Logan, Utah, 2011 - 2014

- Inspect construction sites to ensure compliance with requirements for storm water discharge
- Perform inspections and testing of infrastructure, water main lines and service laterals, sewer main lines
- Assist and interact with the public
- Consult with contractors, business owners, homeowners and the general public
- Responsible for public education of storm water
- Investigate illicit discharge to waterways
- Respond to hazardous spills and assist in clean-up efforts

Plans Examiner, Senior Building Inspector II & III, City of Logan, Building Safety Division, Logan, Utah, 1997 – 2011

- Detailed plan reviews of commercial, industrial, manufacturing, warehousing, and institutional buildings
- Collect, organize and coordinate reviews from other City departments and divisions
- Consult with owners, designers, contractors and the public
- Inspect various buildings consisting of commercial, heavy industrial and institutional uses
- Perform detailed plan reviews for compliance with local zoning and building codes

Job Supervisor/Foreman, Harper Construction Company, Pleasanton, California, 1989-1995.

- Personnel management and job-site safety
- Customer care and quality assurance
- Oversee materials, project schedules, and budget
- Detailed plan reading and interpretation
- Quality assurance and customer service

Thomas L. Dickinson

tom.dickinson@loganutah.org

LICENSES & CERTIFICATES

ICC Master Code Professional	IPC Plumbing Inspector	ICC Property Maintenance and Housing Inspector
Utah Licensed Combination Inspector	UPC Plumbing Inspector	Water Distribution Operator Level IV
ICC Certified Building Official	NEC Electrical Inspector	Wastewater Collections Level 3
IBC Building Inspector	ICC Combination Inspector	APWA Registered Storm Water Inspector
UBC Building Inspector	IBC/ANSI Accessibility Inspector/ Plans Examiner	APWA Registered SWPPP Reviewer
ICC Commercial Energy Inspector	IBC Building Plans Examiner	APWA Registered SWPPP Writer
ICC Residential Energy Inspector	UBC Building Plans Examiner	CESSWI
ICC Commercial Energy Plans Examiner	ICC Fire Inspector II	CPESC
IMC Mechanical Inspector	ICC Residential Plans Examiner	CISEC
UMC Mechanical Inspector		

EDUCATION

- BS Degree, Civil Engineering, Utah State University, Logan, Utah, 2017
- Associates Degree, Pre-Engineering, Utah State University, Brigham City, Utah, 2014
- Certificate of Completion, Building Inspection Technology, Butte College, Oroville, California, 1997
- Fundamentals of Engineering Exam- Civil Engineering focus
- NIMS – National Incident Management System

PROFESSIONAL LEADERSHIP AND RECOGNITION

- American Society of Civil Engineers, Northern Utah Branch- President 2017-18
- City of Logan- Safety Committee- Public Works Department- Chairman 2016-2018
- Utah Chapter American Public Works Association- Storm Water Employee of the Year 2014
- Cache County Storm Water Coalition- Chairman 2012-2013
- Utah Storm Water Advisory Committee- Common Plan of Development Sub-committee- former member
- Utah Storm Water Advisory Committee- RSI Committee; Education- former member
- Utah Chapter International Code Council - State Amendment Committee- Chairman 2011
- Northern Utah Building Inspector's Association, President 2009
- Instructor-
 - Registered Storm Water Inspector, Utah Chapter of The American Public Works Association
 - Registered SWPPP Writer, Utah Chapter of The American Public Works Association

6-16-2020

To Whom It May Concern:

This letter is my personal recommendation for Tom Dickinson. I have been collaborating with Tom on the 1400 North 600 West Roadway Project in Logan, Utah since late 2018. During this time, I have gotten to know Tom and have found him to be an excellent project manager.

Besides being a joy to work with, Tom is a take-charge person who can present creative solutions and effectively communicate issues with designs and direction to the contractor accordingly. He has the technical knowledge to update AutoCAD Civil-3D designs, address construction deficiencies, and possesses the tact that is required when working with contractors and consultants. These skills have resulted in cost savings to the city and have provided all that work with him the reassurance that he knows how to handle tough situations.

I highly recommend Tom for employment. He is a team player and would make a great asset to any organization. Please feel free to contact me if you would like to further discuss his abilities, I would be happy to discuss Tom's skills over the phone.

Sincerely,



Jeffery D. Upright, PE, ENV SP

Civil Engineer - Transportation

D 801-904-4600

C 801-649-7929

jeffery.upright@aecom.com

AECOM

756 E Winchester St Ste 400

Salt Lake City, Utah, 84107 United States

T +801-904-4000

aecom.com

Mark R. Nielsen
912 West 1000 South
Logan, Utah 84321

June 12, 2020

City of Nibley
455 West 3200 South
Nibley, Utah 84321

To Whom It May Concern:

I am writing to you as a reference for Mr. Tom Dickinson who is applying for the City Engineer position with Nibley City. I have known Tom for approximately 17 years through working together at the City of Logan. I worked with Tom when he was with Community Development when I was first hired at the City of Logan. I have also worked with Tom when he transferred to the City of Logan Engineering Division to work as an Engineering Technician and later as a Civil Engineer. I have had many good experiences with Tom and have been impressed with his engineering and organization skills.

My interactions with Tom have mainly occurred through design and construction of City projects. He has demonstrated the following characteristics and abilities:

- Tom is detail oriented and understands how to complete projects including identifying and tracking all the tasks that need to be completed to make sure the project is successful. Tom has had experience with a variety of different projects from initial studies to inspection during construction.
- Tom is a hard worker that isn't afraid to stay late and finish the job. When Tom was finishing his degree at Utah State, he also worked full time for the City and he spent many hours late into the night to get everything done that was assigned to him. Since getting his engineering degree, he still exemplifies the attitude of do what is necessary to get the job done.
- Tom is extremely well organized. Tom has an excellent organization system and understands how to file information in today's electronic age that allows him to access information whether he is in the office or on a project site.
- He has a well-rounded background from working in Community Development and later for Public Works. He learned many things from his building inspection work that have proven valuable on projects. His project management work for Public Works has provided a broad spectrum of small to large project experiences. He has great relationships with many contractors and uses his contacts to get practical input on difficult questions or problems.
- He has very good technical skills in engineering and project management. Tom has very good design skills in many different civil engineering disciplines and prepares excellent contract documents for construction. He also can react to differing conditions during construction to resolve the issues in a timely and cost-effective manner.
- Tom has a commitment to communicating important information to the public regarding projects that effect them. He takes the time to listen to citizen's concerns and tries to address them as part of the project. He has been involved with very difficult citizens that don't want a project to proceed and has spent hours helping them understand the need for the project while also exploring options to ease the impacts. He also does a great job of communicating with impacted citizens before, during and after construction to ensure they are aware of road closures and other impacts directly effecting them.

I would strongly recommend Tom for the City Engineer position because of the characteristics above. Tom has worked extremely hard to get his degree and learn everything he could about designing and managing engineering projects. I believe that he will continue to put forth that same effort in helping Nibley City. If you have any questions about Tom, please contact me at mark.nielsen@loganutah.org or at (435)881-0724.

Sincerely,



Mark R. Nielsen, P.E.

Paul Lindhardt, PE
Public Works Director
290 North 100 West
Logan, UT 84321

June 13, 2020

To Whom It May Concern:

It is with great pleasure that I recommend Tom Dickinson for the position of City Engineer in the City of Nibly. I have had very positive association with Tom as detailed below.

The City of Logan has employed Tom, as Assistant City Engineer for over two years and as a Staff Engineer, Storm Water Inspector and Building Inspector prior to that. In all, Tom has worked for Logan City for almost 23 years. I have been able to become well acquainted with Tom during that time. Tom brought great organizational skills to our department and has been able to learn a variety of tasks very quickly and improve our existing processes as he performs them. Tom has been given responsibility over design projects (including all City infrastructure), project management from conception through construction, master planning, project budget estimating, property development and many other things. He has been able to quickly become proficient in each of these tasks with little supervision. Tom also provides backup support to other divisions within Public Works when necessary, including Streets, Water/Wastewater, GIS, Facilities, and Shops.

In addition to the technical aspect of Tom's responsibilities, he is responsible for communicating with residents of Logan City and responding to inquiries and complaints from the public as well as contractors and vendors. Tom's project tracking and note keeping habits have proven beneficial to Logan City time and time again. He has always maintained a very organized working atmosphere.

Tom has shown a desire for additional training and education while at Logan City. He has been able to find training courses and conferences for himself and others within the Public Works Department that have helped us perform our duties more efficiently. Tom has always been involved in other volunteer and State organizations as a leader or teacher while working with the Public Works Department.

I would not hesitate to hire Tom in the future in our Public Works Department. He is an ideal employee and great person to be around.

If you have any other questions or would like to discuss Tom's employment at Logan City in more detail, feel free to call me at (435) 716-9151.

Sincerely,



Paul Lindhardt, PE
Public Works Director
City of Logan



Agenda Item #7

Description	Presentation – Domestic Violence Awareness Month
Presenter	Maddie Soto, CAPSA Community Engagement Coordinator
Recommendation	Listen to presentation and discuss as desired
Reviewed By	Justin Maughan, City Manager

Background

CAPSA is a non-profit domestic violence, sexual abuse, and rape recovery center servicing Cache County and the Bear Lake area. CAPSA provides support services for women, men and children impacted by abuse.

CAPSA's mission is to provide safe, caring, and confidential shelter, advocacy, and support for victims of domestic violence and sexual assault, and to reduce incidents of abuse through prevention education.

Maddie Soto, CAPSA Community Engagement Coordinator has requested a few minutes to make a brief presentation to the Council about Domestic Violence Awareness Month.

Maddie made a similar request and presentation last April, which was Sexual Violence Awareness Month.

Agenda Item #8

Description	Presentation – Results of USU Well Being Survey
Presenter	Dr. Courtney Flint, Associate Professor of Sociology at Utah State University
Recommendation	Listen to presentation and discuss as desired
Reviewed By	Justin Maughan, City Manager and Chad Wright, Recreation Director

Background:

Nibley City is one of over 30 participating cities in the Utah Wellbeing Project led by Dr. Courtney Flint at USU. This partnership began with an online wellbeing survey in early 2020 and has continued annually. The project is designed to provide information on local resident perspectives on their wellbeing and on local issues. The goal is to inform city leaders and planning processes. The July 8 presentation to Nibley City Council will present an overview of findings from the Nibley Wellbeing Survey from 2023 and Dr. Flint will answer questions about the findings and the project. The project website with the Nibley survey report is: <https://www.usu.edu/utah-wellbeing-project/reports/2022/nibley-wellbeing-survey-findings-2022>

The Recreation Department wanted to point out that the survey:

- Highlights the connectedness of our residents
- Shows that nearly all residents utilize our parks and or trails
- Shows and interest in parks and recreation amenities and a willingness to pay more to expand opportunities including an indoor recreation space

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Summary and Key Findings

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Influence of Landscape on Wellbeing

Population Growth and Economic Development

Concerns in Nibley

Nibley Amenities, Services and Programs

Open Comments

Nibley Wellbeing Survey Findings 2022

By Dr. Courtney Flint and Team



Contact Information

Dr. Courtney Flint
courtney.flint@usu.edu
[435-797-8635](tel:435-797-8635)

Summary

Nibley City is one of 33 cities participating in the Utah Wellbeing Survey Project in 2022. This project is designed to assess the wellbeing and local perspectives of city residents and to provide information to city leaders to inform their general planning process.

We are grateful to all participants who took the survey and to our city partners who helped to make this possible. Additionally, we are grateful to the Utah League of Cities and Towns and USU Extension for their financial support.

What is in this report?

This report describes findings from the 2022 Nibley survey and some comparative information with other project cities. Feedback from city leaders, planners, and residents is welcome.

How was the survey conducted?

Starting in March of 2022, Nibley City advertised the survey via flyers in the city newsletter, social media, and email and text lists of both city residents and committee members. All city residents age 18+ were encouraged to take the online Qualtrics survey.

How many people responded?

- **457** viable surveys were recorded in this 2022 survey effort with 83.2% complete responses.
- The 2021 Nibley survey had **305** responses and the 2020 Nibley survey had **62** responses. Past reports are available on the [Utah Wellbeing Project website](#).
- The adult population of Nibley was estimated at 4,095, based on the 2016-2020 American Community Survey by the U.S. Census. The 457 survey responses in 2022 represent 11.2% of the adult population and have a conservative margin of error of 4.32%.

Key Findings

Overall Personal Wellbeing and Community Wellbeing in Nibley were **above average** among the 33 study cities. Overall Personal Wellbeing and Community Wellbeing in Nibley **increased** between 2021 and 2022.

Domain ratings and importance varied greatly by demographic characteristics with gender, education, religion, and income playing key roles.

Highest Rated Wellbeing Domains:

- Safety and Security
- Living Standards
- Education
- Mental Health

Most Important Wellbeing Domains:

- Safety and Security
- Mental Health
- Living Standards
- Physical Health

Red Zone Domain: (High Importance, Lower Quality)

- Physical Health

Pavilions and playgrounds, nature parks, trail development, and the library were important to Nibley residents. In terms of amenity development, support was highest for **trail development (58%), pavilions and playgrounds (56%), nature parks (56%)**. Availability aligned with the hours of city services and programs in Nibley for **84% of respondents**.

The majority of respondents felt **Population Growth** and the **Pace of Economic Development** was **too fast**.

Top concerns for the future of Nibley were:

- **Water Supply** (83% Moderate or Major Concerns)
- **Affordable Housing** (77% Moderate or Major Concerns)
- **Air Quality** (76% Moderate or Major Concern)
- **Roads and Transportation** (73% Moderate or Major Concern)

What do people value most about Nibley?

Positive social climate, community connection, open space, peace and quiet, and the small, rural feel of the town.

Survey Respondent Characteristics

Table 1

Full Time Residents of Nibley	99.1%
Part Time Residents of Nibley	0.9%
Length of Residency — Range	0- 58 years

Length of Residency — Average	11.2 years
Length of Residency — Median	7 years
Length of Residence 5 years or less	40.48%

Demographic characteristics of the survey respondents were compared below with U.S. Census information from the 2016-2020 American Community Survey. As the table shows, 2022 survey respondents were not fully representative of Nibley. People who are age 40-49, have at least a 4- year college degree, are married, and those with household incomes between \$100,000 and \$149,999 were particularly overrepresented. People age 18-29 and those who are Hispanic/Latino were particularly underrepresented. Not all respondents provided demographic information. Weighting was not used in any of the analysis for the findings presented below.

Table 2
Demographic Characteristics of Survey Respondents and U.S. Census Data for Nibley

Demographic Characteristics	Nibley Wellbeing Survey			American Community Survey 2016-2020 Estimates
	Online 2020 305 Respondents	Online 2021 62 Respondents	Online 2022 457 Respondents	
Age 18-29	9.6%	7.6%	6.9%	23.4%
Age 30-39	44.2%	35.3%	28.8%	27.7%
Age 40-49	25.0%	32.8%	33.0%	22.0%
Age 50-59	7.7%	14.3%	13.2%	13.6%
Age 60-69	9.6%	7.1%	12.1%	9.3%
Age 70 or over	3.8%	2.9%	6.1%	4.0%
Adult Female	84.6%	73.9%	60.7%	52.0%
Adult Male	15.4%	25.6%	39.0%	48.0%
Adult non-conforming or non-binary	NA	NA	0.3%	NA
No college degree	32.7%	35.4%	36.1%	63.0%
College degree (4-year)	67.3%	64.6%	63.9%	37.0%
Median household income	NA	NA	NA	\$90,650
Income under \$25,000	1.9%	2.6%	1.1%	4.2%
Income \$25,000 to \$49,999	13.5%	10.8%	7.7%	13.9%
Income \$50,000 to \$74,999	28.8%	25.9%	15.0%	21.7%
Income \$75,000 to \$99,999	40.4%	28.0%	28.4%	24.2%
Income \$100,000 to \$149,999	15.4%	21.6%	33.3%	22.2%
Income \$150,000 or over	0.0%	11.2%	14.5%	13.8%
Church of Jesus Christ of Latter-day Saints	90.4%	84.6%	75.5%	NA
Other religion	5.8%	6.8%	9.0%	NA
Agnostic/Atheist/No religious preference	3.8%	8.5%	15.5%	NA
Hispanic/Latino	NA	3.0%	3.2%	13.9%
White	98.0%	97.8%	95.6%	87.5%
Nonwhite	2.0% (includes Hispanic/Latino)	2.2%	4.4%	12.5%
Married	88.5%	91.1%	90.9%	65.1%
Children under 18 in household	73.1%	74.7%	67.0%	64.5%
Employed	67.3%	66.8%	69.7%	73.3%
Out of work and looking for work	0.0%	1.7%	0.5%	0.5%
Other	32.7%	31.5%	29.8%	26.2%

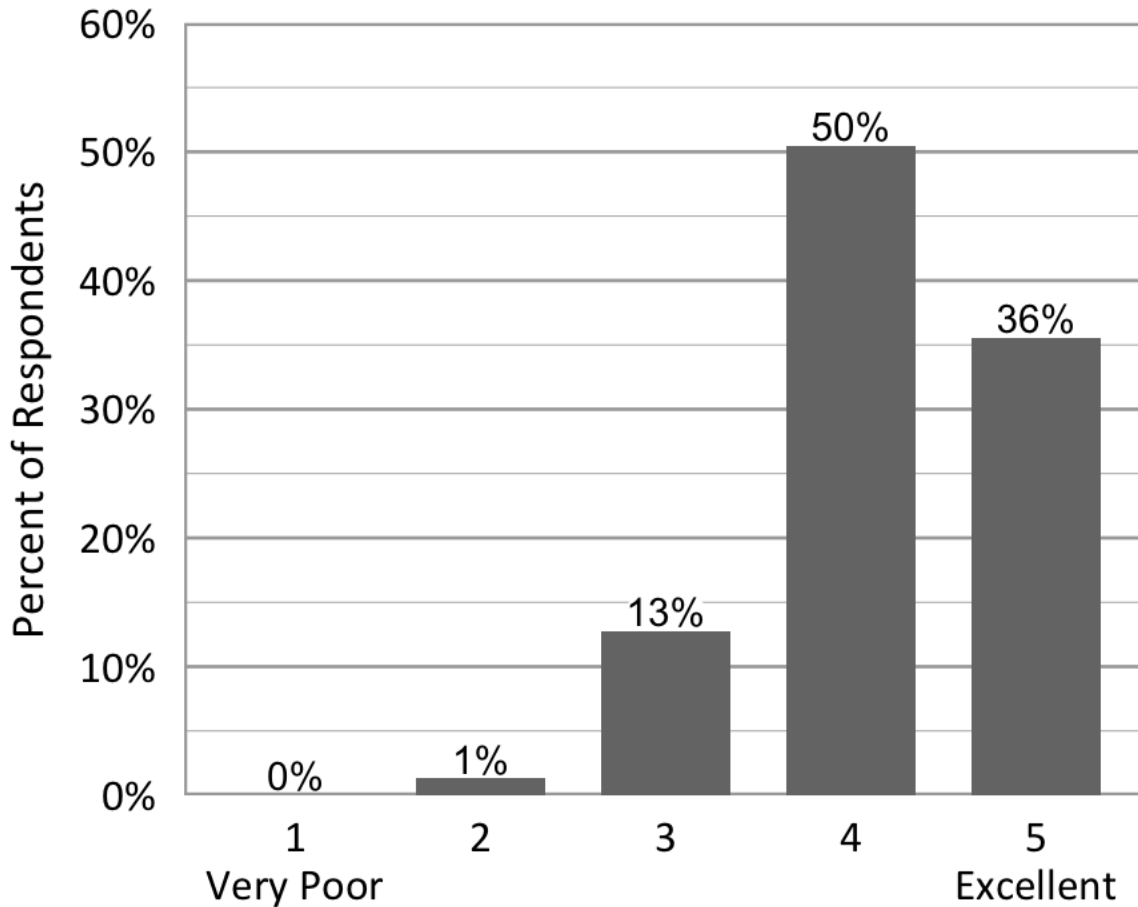
Own home/Owner occupied	NA	96.2%	98.1%	90.1%
Rent home/Renter occupied/Other	NA	3.8%	1.9%	9.9%

Overall Personal Wellbeing and Overall Wellbeing in Nibley

Survey participants were asked about their overall personal wellbeing and overall community wellbeing in Nibley. These wellbeing indicators were both measured on a 5-point scale from very poor (1) to excellent (5). The average personal wellbeing score in Nibley was **4.20** with **85%** of respondents indicating their wellbeing at a 4 or 5 on the 5-point scale. The average score for community wellbeing in Nibley was **3.87** with **71%** of respondents indicating city wellbeing at a 4 or 5 on the 5-point scale.

Personal Wellbeing in Nibley

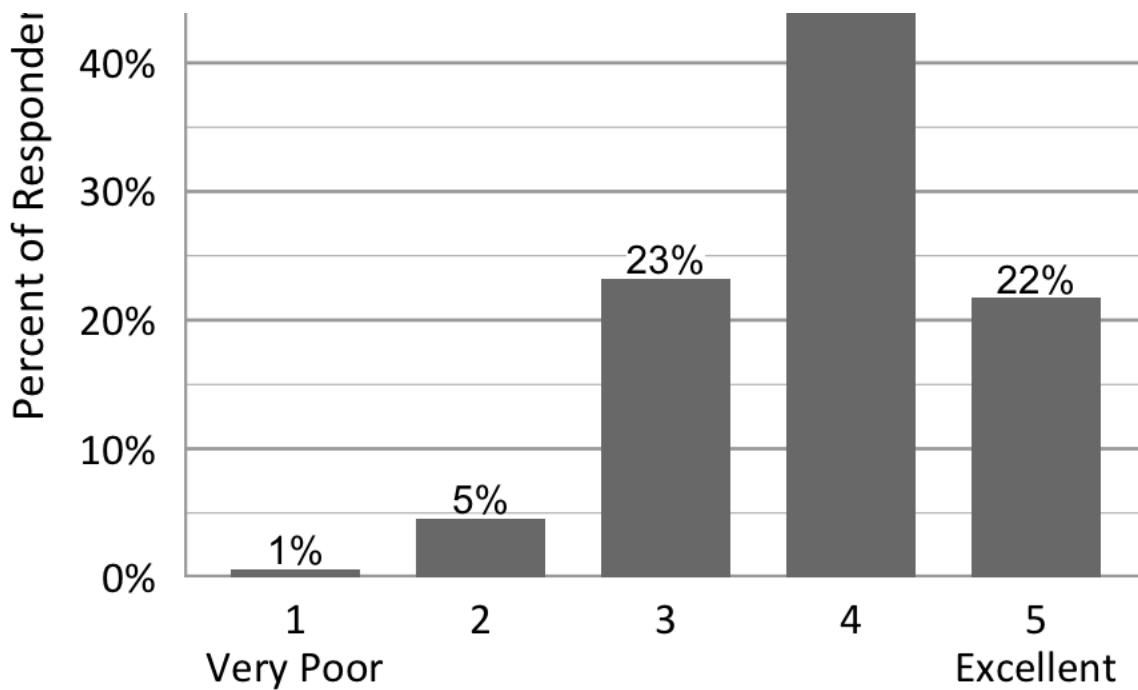
How would you rate your overall personal wellbeing?



Community Wellbeing in Nibley

How would you rate overall wellbeing in Nibley?

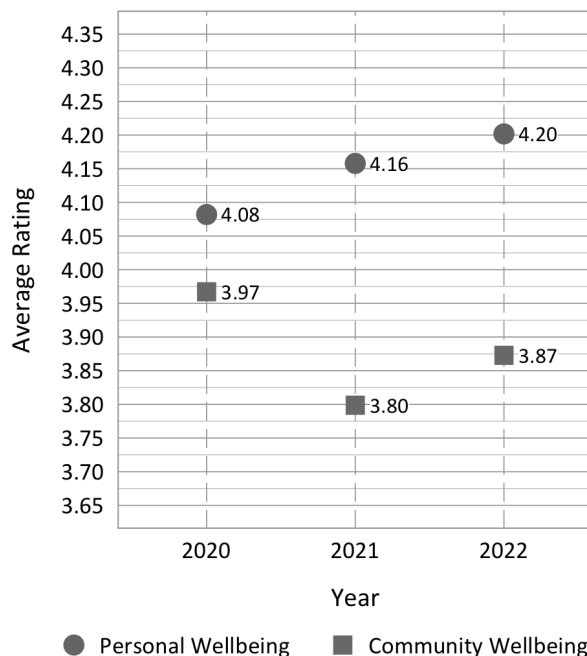




Comparing survey data from Nibley over the years as shown in the information below, we can see that the average personal wellbeing score has increased each year. The community wellbeing score declined between 202 and 2021, but increased between 2021 and 2022. Note that the number of respondents differed between years and there is no tracking of individuals from one year to the next.

Average Rating of Personal and Community Wellbeing Over Time in Nibley

(Wellbeing is rated on a scale from 1=Very Poor to 5=Excellent)

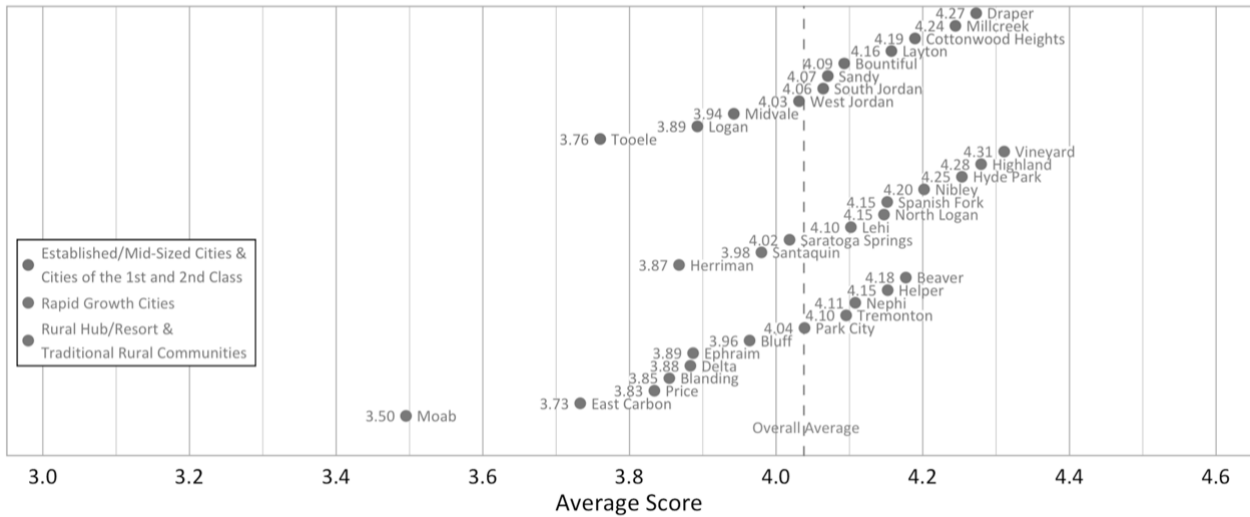


Comparing Wellbeing Across Utah Cities

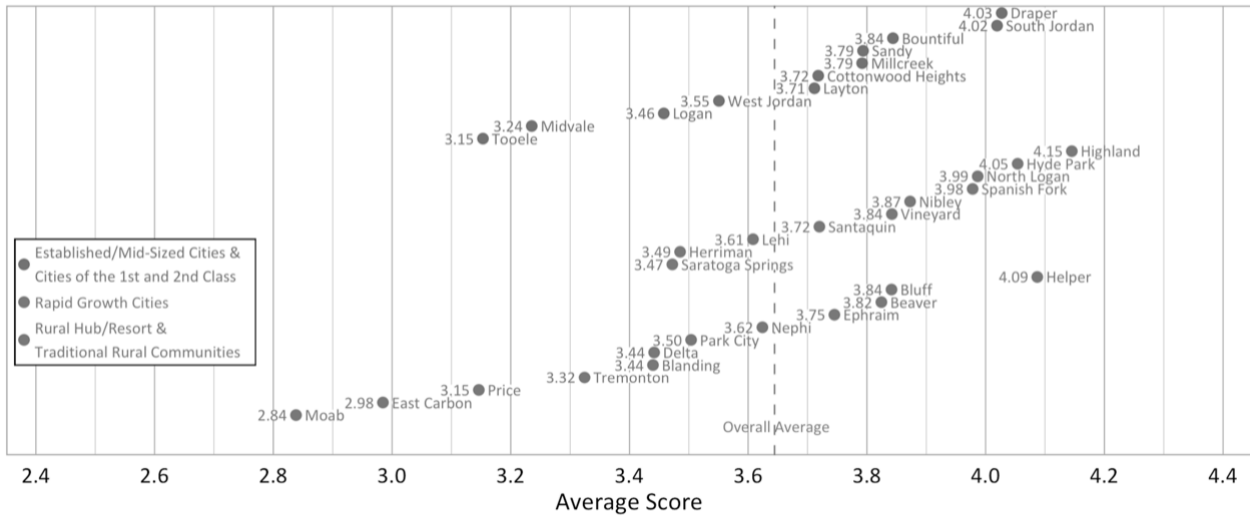
The Utah League of Cities and Towns classifies Nibley as a Rapid Growth City. Some cities may fit within more than one cluster.

Within the Rapid Growth cluster, Nibley fell *above the cluster average* in terms of the average overall personal wellbeing and community wellbeing scores. Nibley was only statistically significantly higher than Herriman in terms of overall personal wellbeing, but not statistically different from any other cities in the cluster. In terms of overall community wellbeing, Nibley was significantly higher than Herriman, Saratoga Springs, and Lehi, but significantly lower than Highland. Margins of error are particularly high for Delta, Helper, Midvale, and Santaquin due to low survey response.

Overall Personal Wellbeing Scores from Participating Utah Cities (2022) (On a scale from 1=Very Poor to 5=Excellent)



Overall Community Wellbeing Scores from Participating Utah Cities (2022) (On a scale from 1=Very Poor to 5=Excellent)

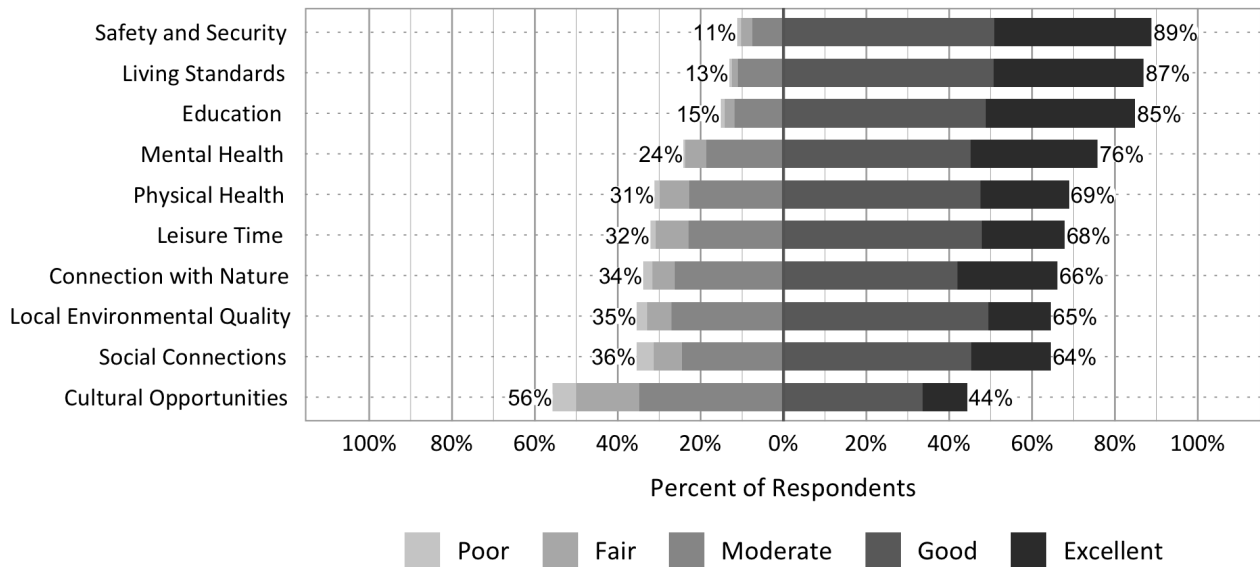


Wellbeing Domains in Nibley

According to national and international entities that track wellbeing, there are a number of common dimensions or domains of wellbeing. In this survey, respondents rated ten domains on a 5-point scale from poor to excellent, suggesting how their wellbeing was doing in each area. They were also asked to indicate the importance of each domain to their overall personal wellbeing on a 5-point scale from not at all important to very important. The top three highest rated wellbeing domains for respondents in Nibley were **Safety and Security (89%)**, **Living Standards (87%)**, and **Education (85%)**. The four most important wellbeing domains were **Safety and Security (97%)**, **Mental Health (97%)**, **Living Standards (94%)**, and **Physical Health (92%)**.

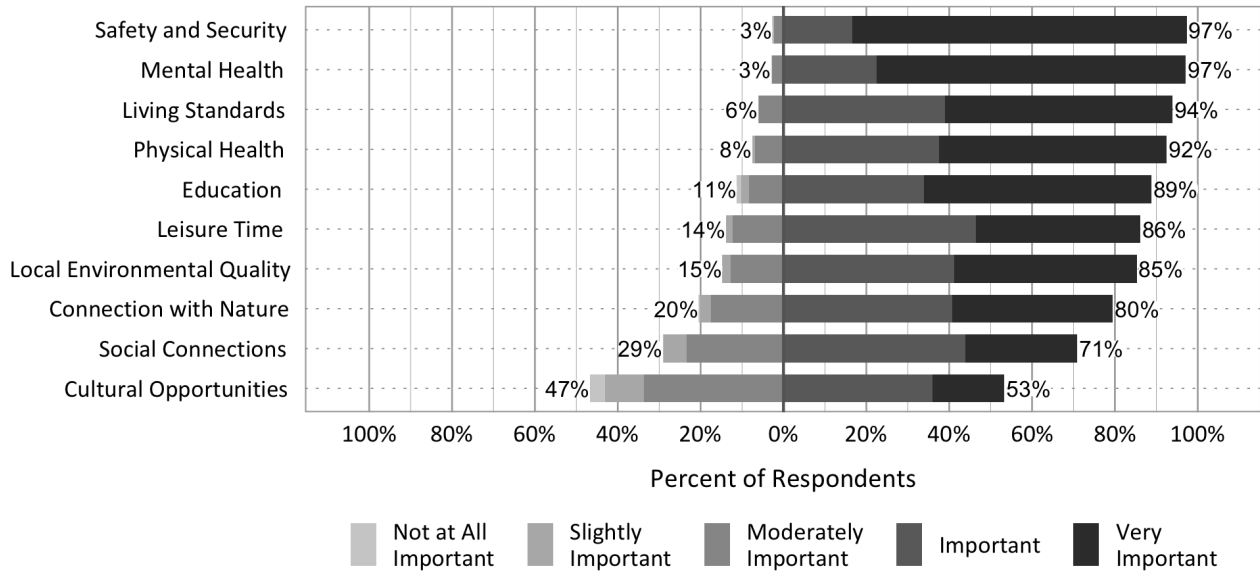
Wellbeing Domain Ratings in Nibley

How would you rate your level of personal wellbeing in each of the following categories?



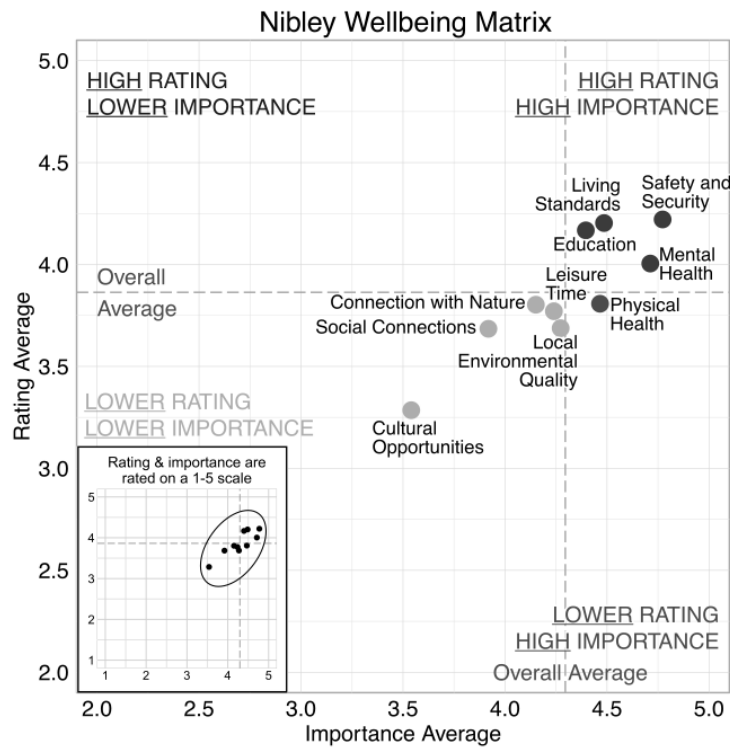
Wellbeing Domain Importance in Nibley

How important are the following categories to your overall personal wellbeing?



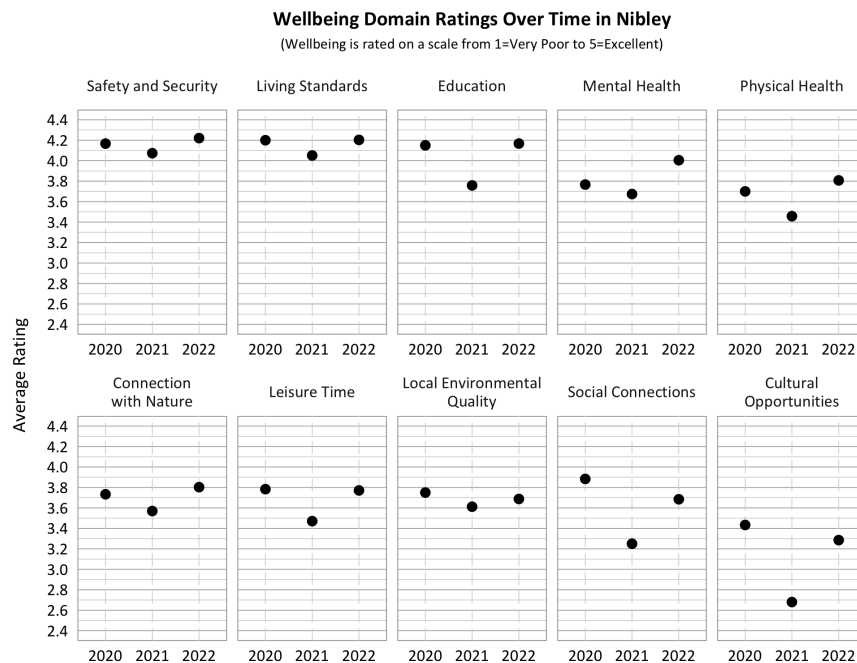
Wellbeing Matrix for Nibley

The graph below illustrates the relationship between the average rating and the average importance of wellbeing domains for survey respondents from Nibley. **Safety and Security**, **Mental Health**, **Living Standards**, and **Education** were highly important and rated above average among the domains. **Physical Health** fell in the "red zone" of higher importance, but lower ratings. Both **Local Environmental Quality** and **Leisure Time** approached this zone.



Wellbeing Domains Over Time in Nibley

The graphs below show how the domains were rated over the years by Nibley residents (irrespective of the COVID-19 Pandemic). The number of respondents changed over time. There was considerable rebound in a number of domains in the last year.



How are Demographic Characteristics Related to Wellbeing?

The demographic variables for age, gender, college degree, religion, income, and length of residence were found to have varying relationships among Nibley respondents as shown in the table below based on a generalized linear model with unweighted data. The +/- sign indicates whether the wellbeing score in the specific demographic group was significantly higher or lower than the reference group in each demographic variable ($p < .05$).

Table 3
Relationship Between Demographic Characteristics and Wellbeing Domains in Nibley

Domains Rated	Demographic Variables					
	Age 60+	Female	College Degree	Latter-day Saint	Highest Income (\$150,000+)	Resident 5 Years or Less
	Wellbeing Ratings					
Overall Personal Wellbeing			+		+	
Wellbeing in Nibley						+
Connection with Nature					+	
					vs \$75,000-\$99,999	
Cultural Opportunities				+		
				vs Other		
Education			+	+	+	
				vs Other	vs \$75,000-\$99,999	
Leisure Time					+	
					vs \$75,000-\$99,999	
Living Standards		+			+	
Local Environmental Quality	+					
	vs 18-39					
Mental Health	+		+			
Physical Health			+			
Safety & Security					+	
Social Connections				+	+	
					vs \$75,000-\$99,999	
	Age 60+	Female	College Degree	Latter-day Saint	Highest Income (\$150,000+)	Resident 5 Years or Less
Domains	Domain Importance					
Connection with Nature		+			+	
					vs \$75,000-\$99,999	
Cultural Opportunities	+	+		-	+	
	vs 18-39			vs A/A/NRP	vs Under \$75,000	
Education		+	+			
Leisure Time					+	
					vs \$75,000-\$99,999	
Living Standards						
Local Environmental Quality						
Mental Health	+	+	+			
	vs 40-59					
Physical Health	+	+	+		+	
					vs \$75,000-\$99,999	
Safety and Security						
Social Connections		+			+	
					vs Under \$75,000-\$99,999	

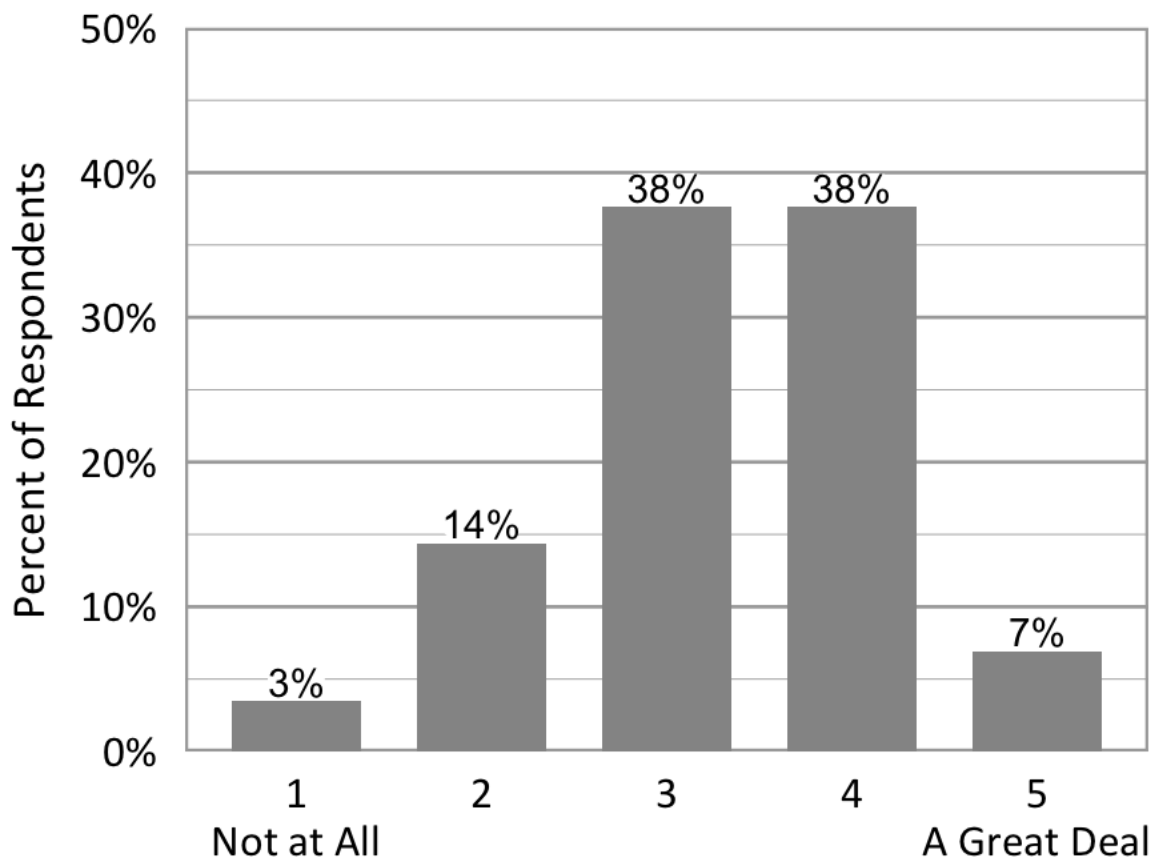
A/A/NRP = Agnostic/Atheist/No Religious Preference

Community Action and Connection in Nibley

Survey participants were asked about community actions and community connection in Nibley. Both questions were scored on a 5-point scale from not at all (1) to a great deal (5). When asked about the degree to which people take action together in response to local problems or opportunities in Nibley, the average score was **3.30**. When asked about the degree they feel connected to their community, the average score was **3.12**.

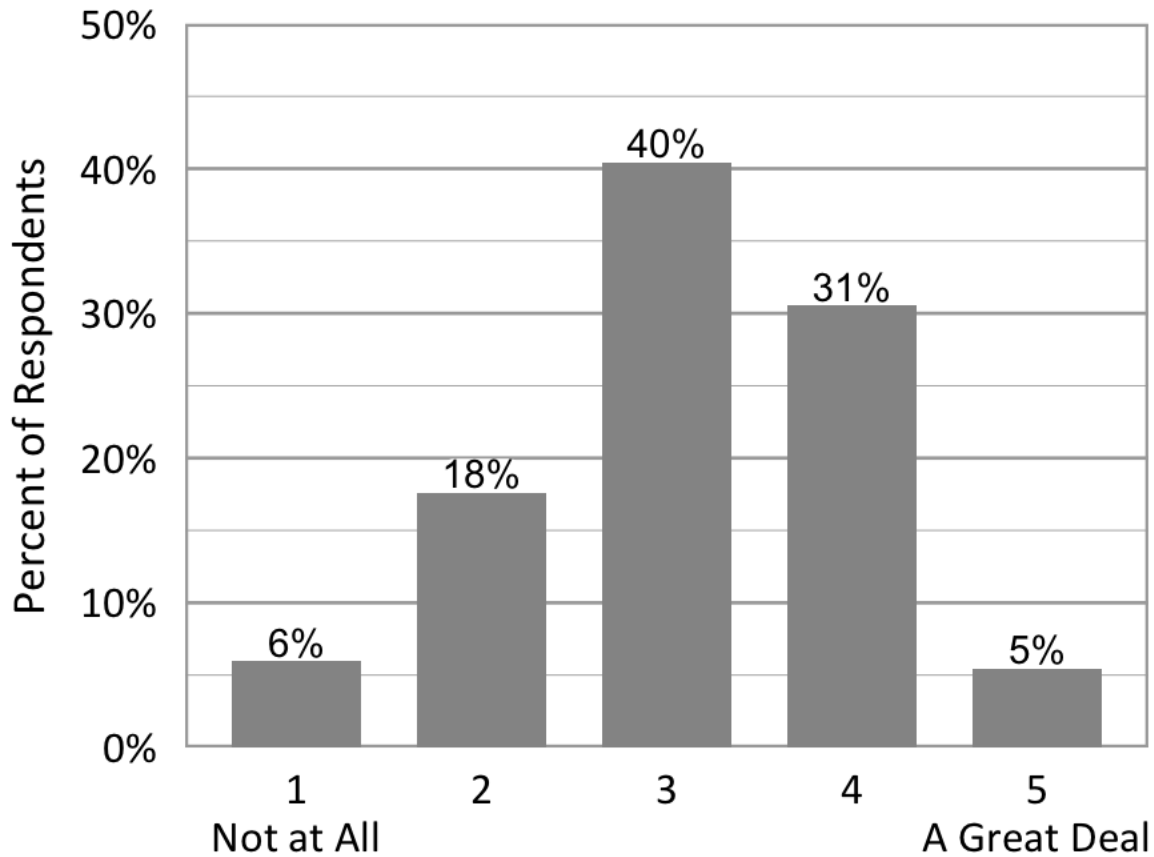
Community Action in Nibley

In Nibley, to what degree do people take action together in response to local problems or opportunities?



Community Connection in Nibley

How connected do you feel to Nibley as a community?

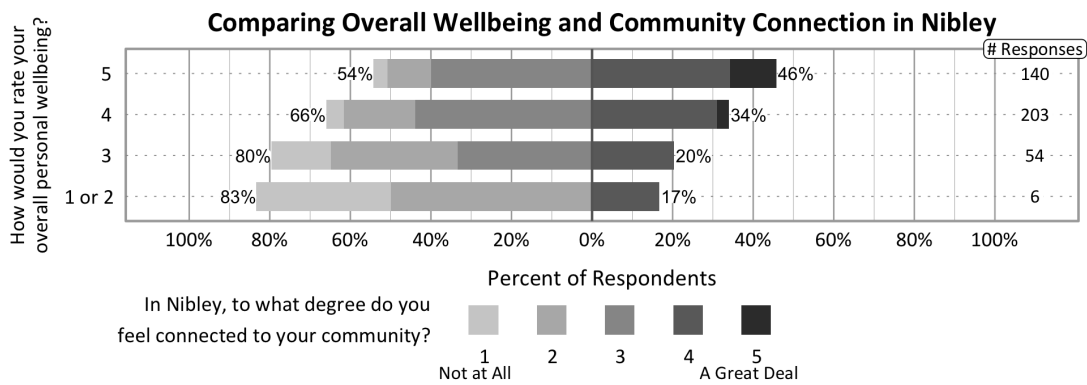


Latter-day Saints reported higher levels of community connection than those from other religions or those who indicated Agnostic/Atheist/No Religious Preference, and higher perceptions of local action than those who indicated Agnostic/Atheist/No Religious Preference. Respondents who are female reported higher levels of community connection than those who are male or gender non-conforming or non-binary. This was based on a multivariate generalized linear model with unweighted data ($p < 0.05$).

Table 4
Demographic Characteristics and Community Questions

Community Questions	Age 60+	Female	College Degree	Latter-day Saint	Highest Income (\$150,000+)	Resident 5 Years or Less
Do people in Nibley take action?				+ vs A/A/NP		
Do you feel connected to your community?		+		+		

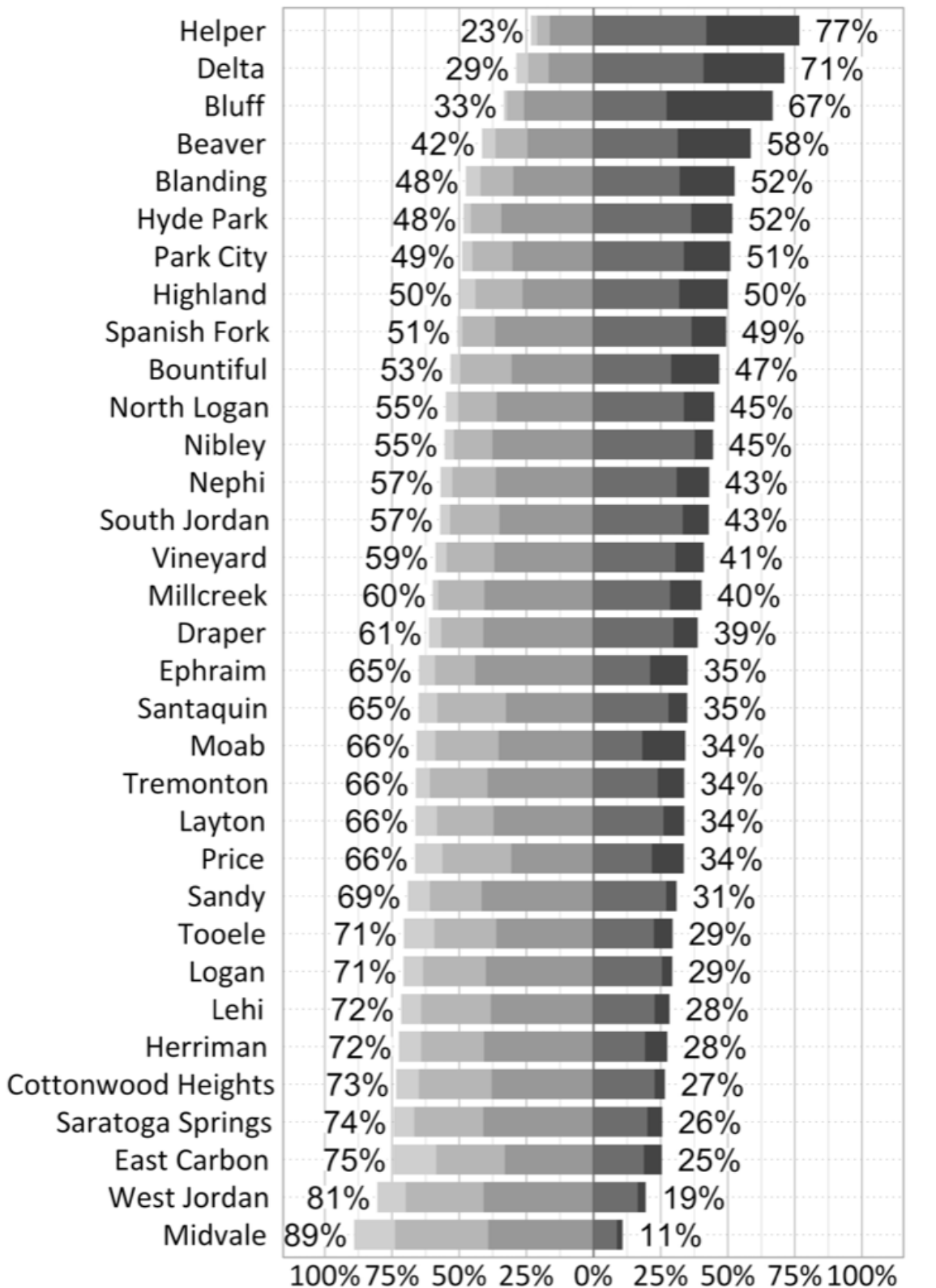
A significant, positive relationship was found between individuals' community connection and overall personal wellbeing.



Comparing Community Action and Connection Across Cities

The graphs below show how Wellbeing Project cities compare on the degree to which people take action in response to local problems and opportunities and how connected people feel to their city as a community. Nibley was in the *upper half* on perceived community action and *lower half* on community connection based on the number of people indicating a 4 or 5 on a 5-point scale. Margins of error are particularly high for Delta, Helper, Midvale, and Santaquin due to low survey response.

Comparing Community Action Across Cities



Percent of Respondents

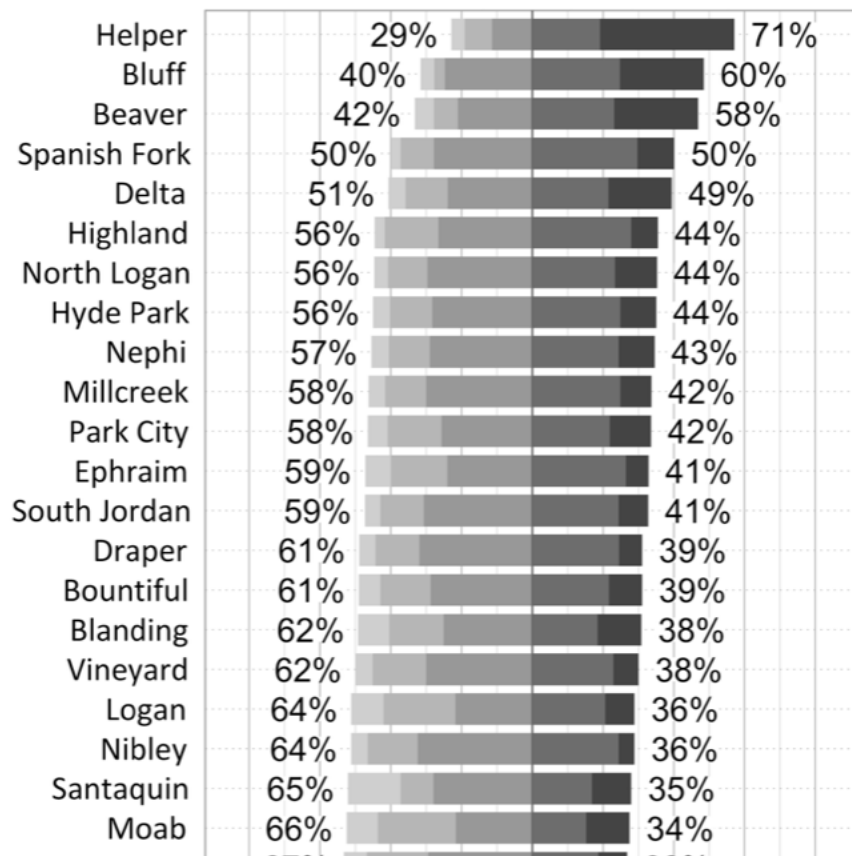
In your city, to what degree do people take action together in response to local problems or opportunities

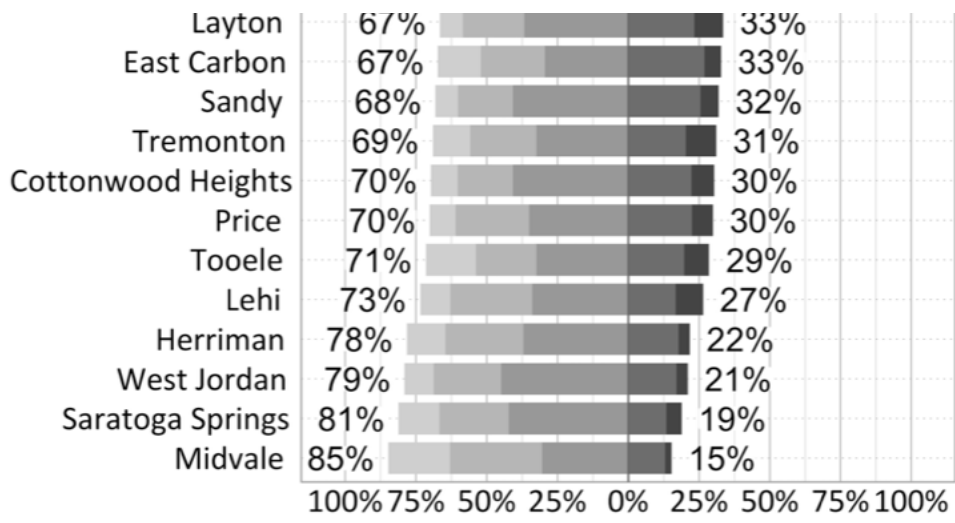


Not at All

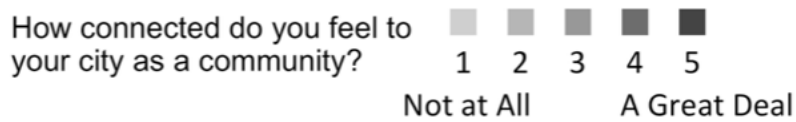
A Great Deal

Comparing Community Connection Across Cities





Percent of Respondents

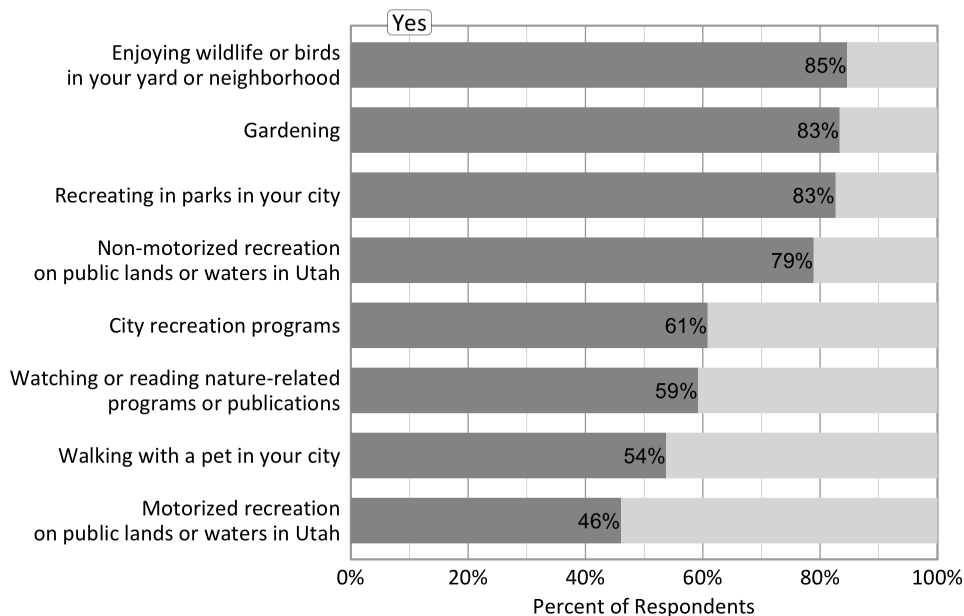


Participation in Recreation and Nature-Related Activities

Respondents were asked to indicate whether or not they participated in eight different recreation or nature-based activities in the past 12 months. Enjoying wildlife and birds in your yard or neighborhood (85%) was the most common activity for respondents, followed by gardening (83%) and recreating in parks in the city (83%).

Participation in Recreation and Nature-Based Activities in Nibley

Have you participated in any of the following activities during the past 12 months?



For Nibley respondents, participating in non-motorized recreation on Utah public lands or waters, participating in city recreation programs, recreating in city parks, and enjoying wildlife and birds in yard or neighborhood were positively and significantly related to overall personal wellbeing.

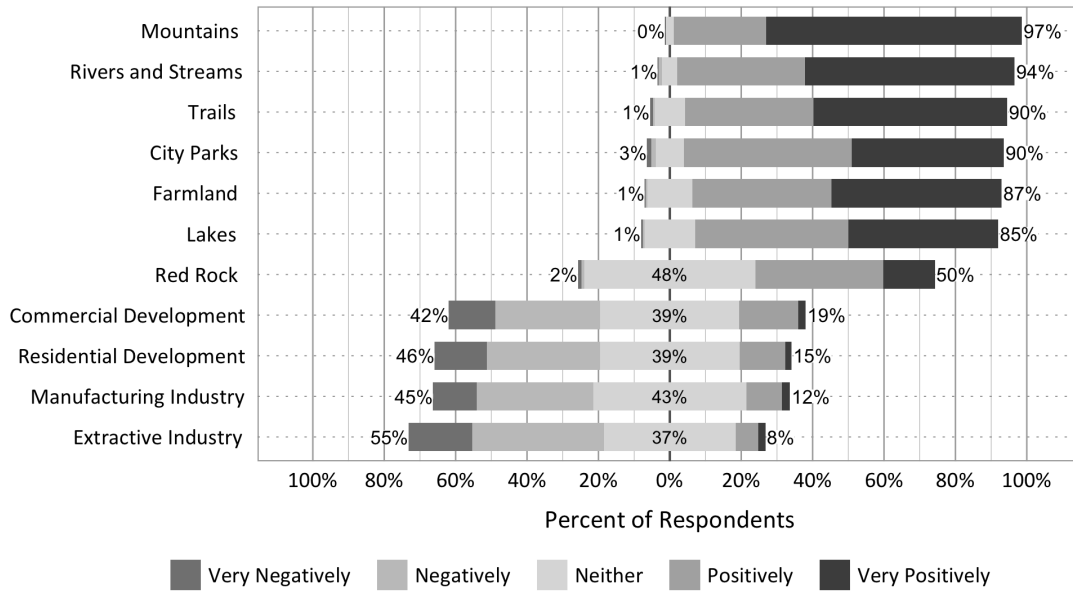
Participating in city recreation programs, recreating in city parks, and enjoying wildlife and birds in yard or neighborhood were positively and significantly related to community wellbeing and community connection.

Influence of Landscape on Wellbeing

Survey participants were asked about the influence of landscape features on their wellbeing. Natural landscapes including mountains, rivers and streams, city parks, and trails were found to have an overwhelmingly positive influence on wellbeing. In terms of development and industry in the landscape, respondents were more divided.

The Role of Landscape Features in Nibley Residents' Wellbeing

How does the presence of the following landscape features influence your wellbeing?

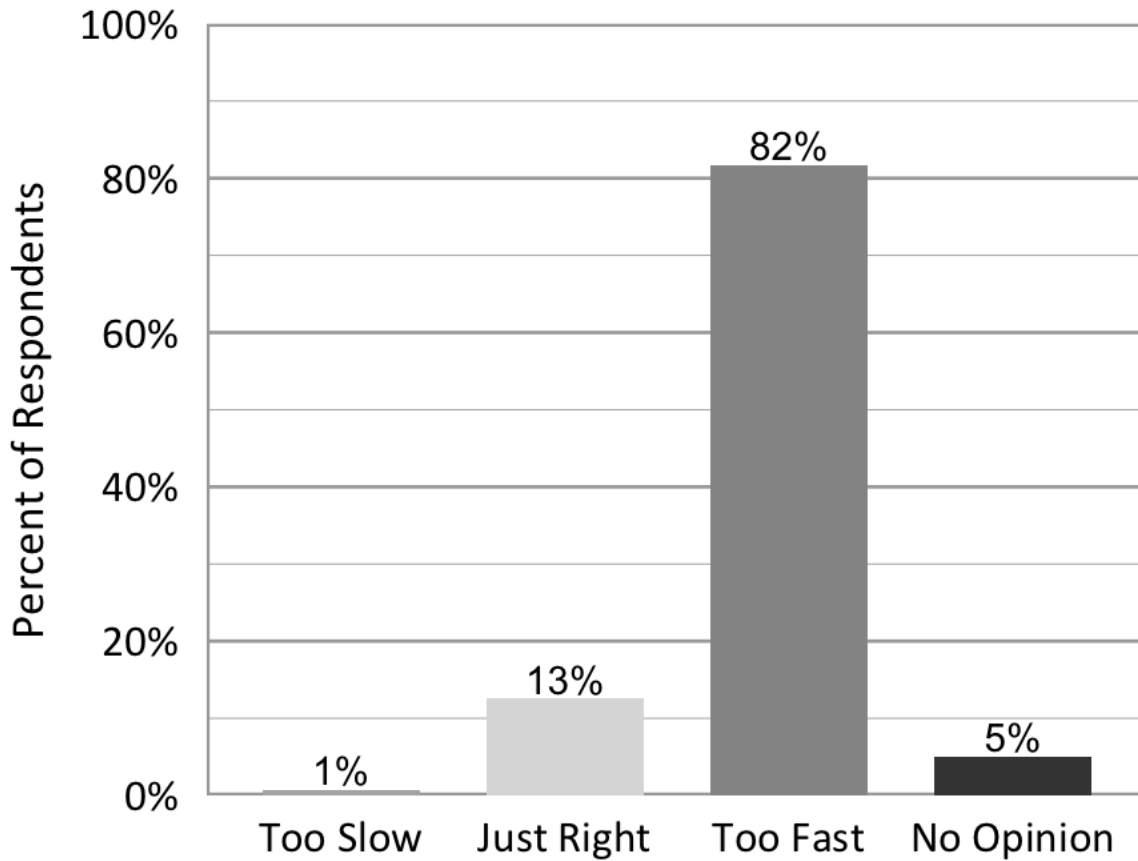


Perspectives on Population Growth and Economic Development

The majority of Nibley survey respondents indicated they felt population growth was too fast (82%). On the pace of economic development, 49% indicated it was too fast, 29% just right, and 12% too slow.

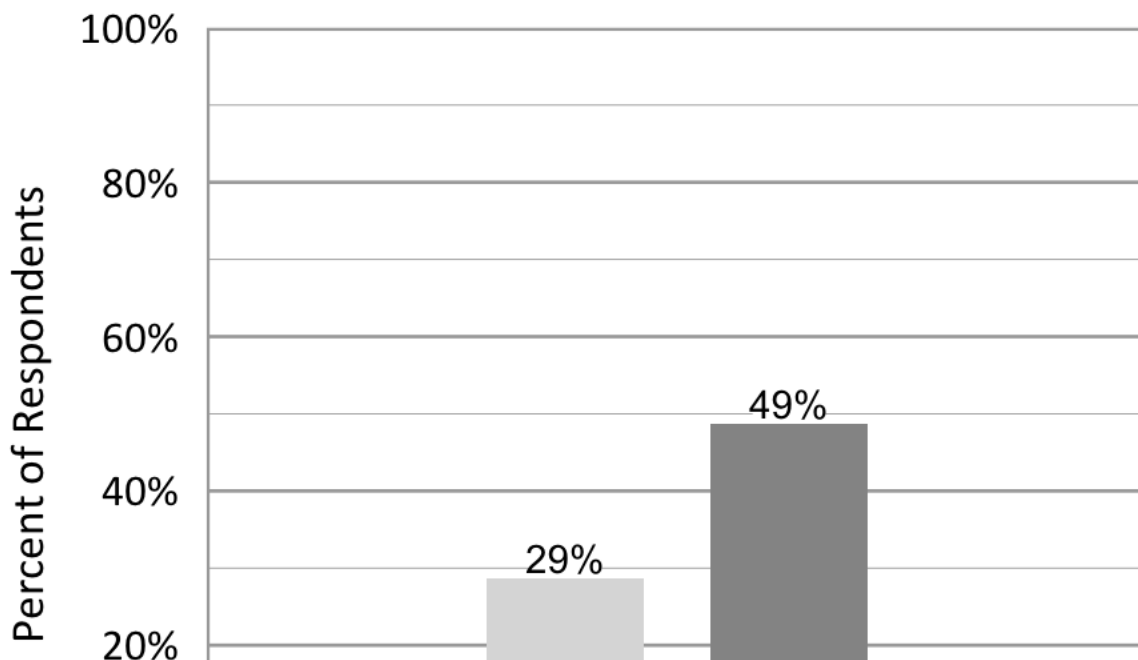
Population Growth in Nibley

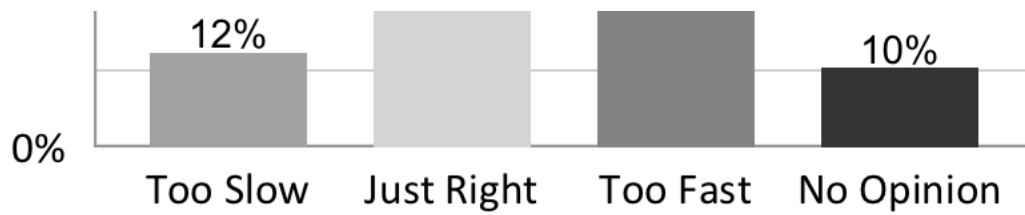
How would you describe the current rate of population growth in Nibley?



Economic Development in Nibley

How would you describe the current pace of economic development in Nibley?



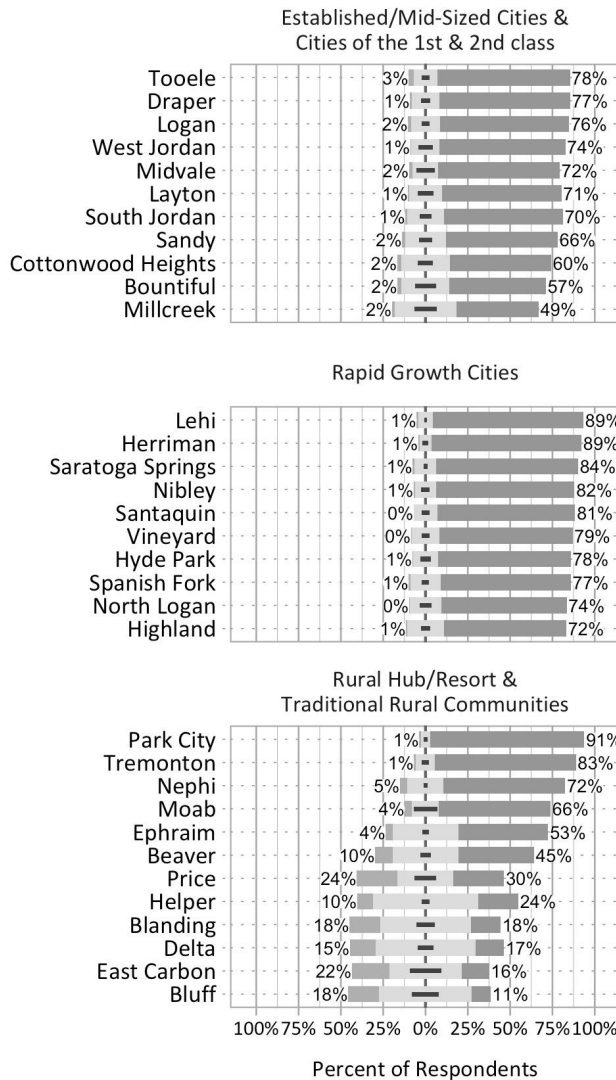


The graphs below show how Nibley compares to other participating cities in the Wellbeing Project on these perceptions of population growth and economic development in 2022. Margins of error are particularly high for Delta, Helper, Midvale, and Santaquin due to low survey response.

Respondents' Opinions Regarding Population Growth and Economic Development in Participating Utah Cities

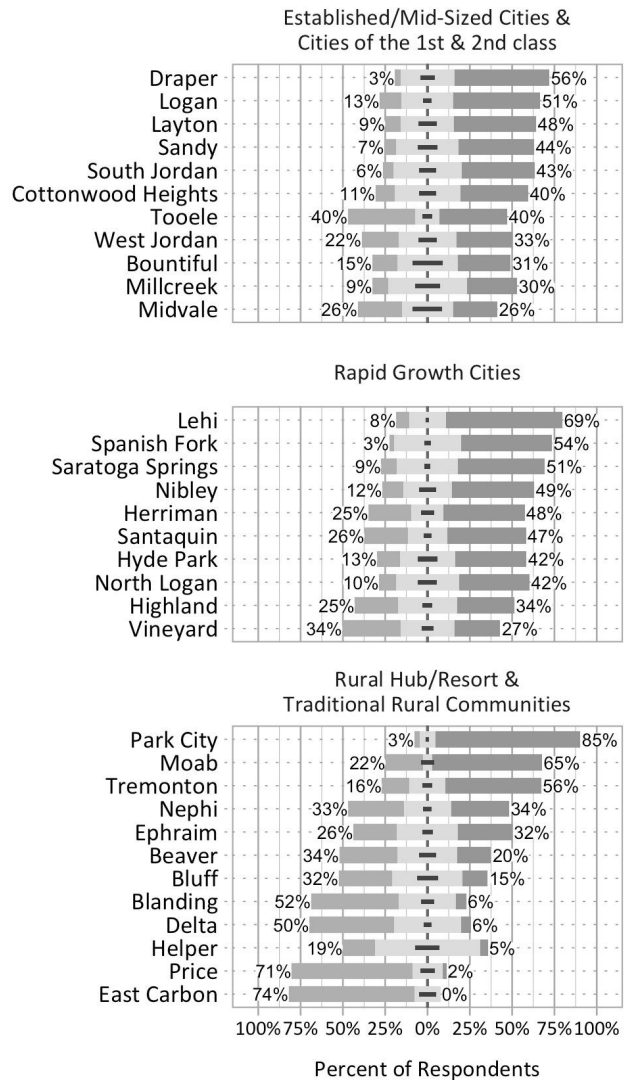
Population Growth

How would you describe the current rate of population growth in your city/town?



Economic Development

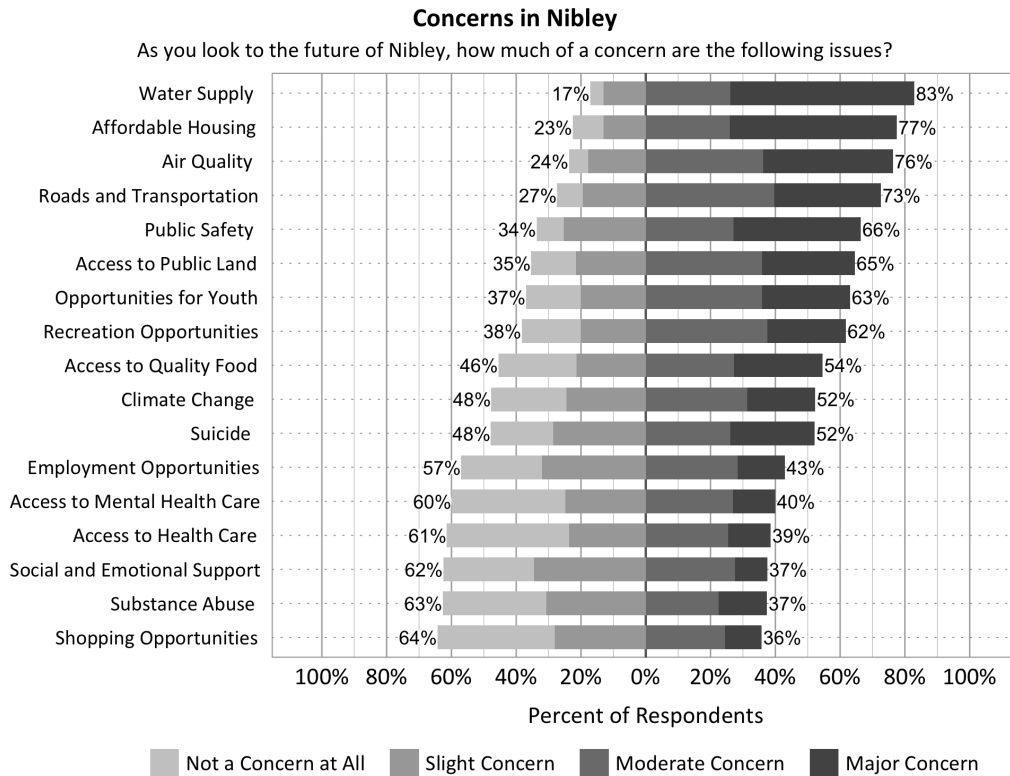
How would you describe the current pace of economic development in your city/town?



Comparing survey data from Nibley over the years, perceptions of population growth as too fast increased each year from 60% in 2020 to 82% in 2022. In terms of economic growth, the percentage of respondents indicating that it was too fast also increased each year, from 23% in 2020 to 49% in 2022.

Concerns in Nibley

Survey respondents indicated the degree to which a number of possible local issues were a concern as they look to the future of Nibley. **Water Supply, Affordable Housing, and Air Quality** were the top three concerns with over 75% of respondents indicating these were moderate or major concerns.



Other concerns were raised by 48 respondents who filled in the “other” category. Responses identical to the categories above are not included in the table.

Table 5

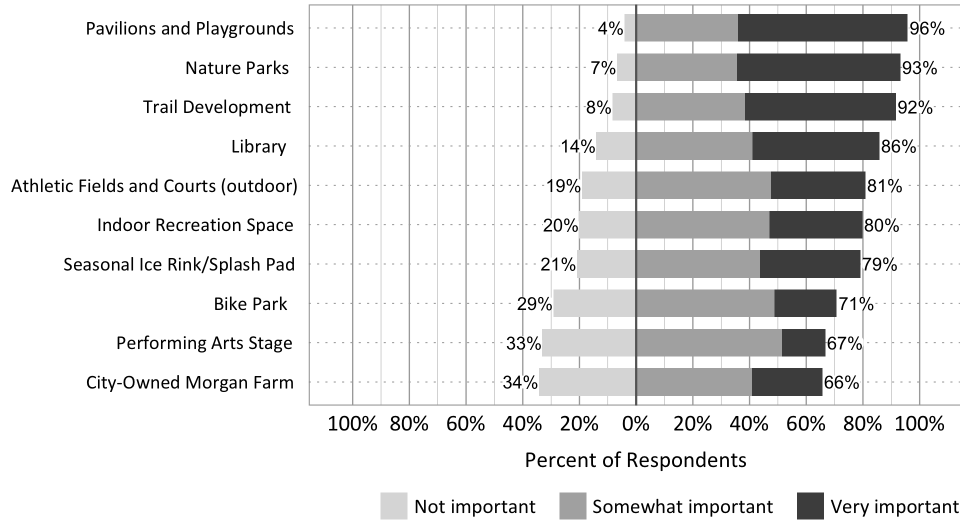
Other Concerns Mentioned	
Traffic, road safety (7)	Ziplines
Overpopulation, overcrowding (5)	Fitness gym
High density housing (4)	Enough sports fields
Open space, green space, losing farmland (3)	Elongated fishing pond and sledding hills
Crowding in schools (3)	Large swing sets
Poor upkeep of parks (2)	Recreation for seniors
Sabbath observance in businesses (2)	Grocery store
Overdevelopment (2)	Trails
Taxes	Racism
Road strip safety when it rains	Politics
Dogs off leash	Beef plant smell
Secondary water	Canal system changing to pipe
Bigger lots for homes	Garbage collection

Nibley Amenities, Services and Programs

Nibley City chose to add additional questions to the 2022 survey related to amenities, services, and programs offered by the city. When asked how important a set of amenities were to household wellbeing, the most important were pavilions and playgrounds, nature parks, trail development, and the library. Athletic fields and courts, indoor recreation space, and a seasonal ice rink/splash pad were also notably important.

Importance of Amenities in Nibley

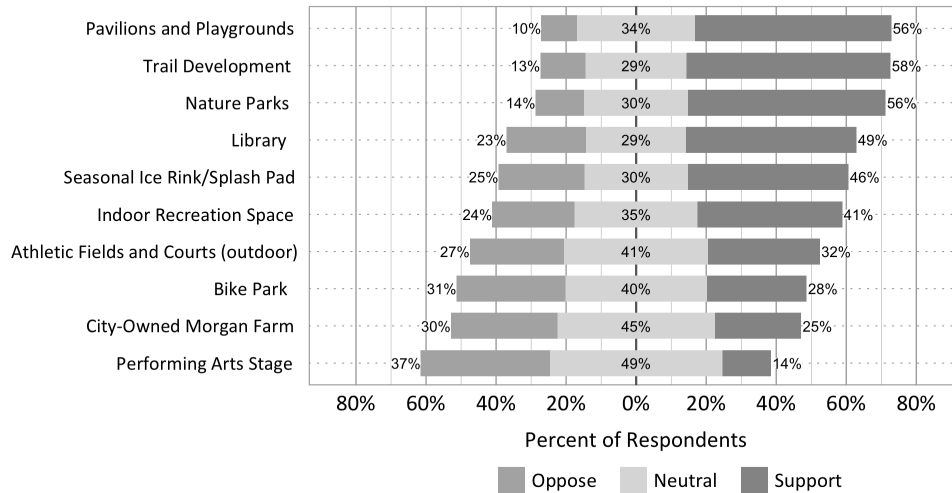
How important are the following amenities to the wellbeing of your household?



When asked about support or opposition to the above amenities if it meant a modest increase in property taxes, support was highest for trail development (58%), pavilions and playgrounds (56%), nature parks (56%), library (49%), and seasonal ice rink/splash pad (46%).

Attitudes Toward Tax Increases for Amenities in Nibley

Please indicate your level of support or opposition to the following if it meant a modest increase in property taxes.



Availability aligns with the hours of city services and programs in Nibley for **84% of respondents**.

Comments about hours of city services and programs and any additional comments about amenities or services included the following themes:

- City service hours should go later in the day and on weekends
- Desires for more city events and events that occur later in the day
- A need for infrastructure improvements and more economic opportunities
- Too much growth and development

Open Comments

Survey respondents were asked to comment on what they value most about Nibley and to provide any additional comments about wellbeing. Comments have been shared with city leaders. In summary, residents of Nibley highly valued the social climate in Nibley, often commenting on their neighbors and sense of community as well as the small, rural feel of the town. Open space and peace and quiet were also valued in Nibley. In the additional comments section many residents brought up concerns about growth and development. Recreation was also commented on, with many residents wanting more recreation opportunities, including a splash pad and skate park. Transportation was also a concern, many worried about the safety of roads.

Utah Wellbeing Survey – Nibley Report 2022 – Dr. Courtney Flint USU

Open-ended comments from Nibley Survey from Apr-May 2022:

Part 1. Please tell us what you value most about living in Nibley.

Agriculture	--- 2
City Image	--- 2
Cultural Opportunities	--- 2
Economy	--- 3
Education	--- 3
Housing	--- 3
Local Environmental Quality	--- 3
Location	--- 3
Nature and Beauty	--- 4
Open Space	--- 4
Peace and Quiet	--- 6
Recreation	--- 7
Safety	--- 8
Social Climate	--- 8
Transportation	--- 12
Other	--- 12
Mixed and Negative Responses	--- 12

Part 2. Is there anything else you'd like to tell us about wellbeing in Nibley?

City Image	--- 18
Cultural Opportunities	--- 18
Economy	--- 18
Education	--- 18
Government	--- 18
Growth and Development	--- 19
Housing	--- 21
Local Environmental Quality	--- 22
Mosquitos	--- 23
Open Space	--- 24
Recreation	--- 24
Retail	--- 26
Social Climate	--- 26
Transportation	--- 26
Other	--- 27

Part 3. Please describe any changes in the hours of city services and programs that would be helpful to you or your household.

All Comments	--- 29
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Part 4. Do you have any additional comments about Nibley City amenities or services?

All Comments	--- 30
------------------------------	--------

Part 1. Please tell us what you value most about living in Nibley.

Agriculture

Farmland

Rural neighborhoods, open space to raise families, protection of agricultural land, need for trails that connect the city from one end to the other,

Still somewhat a rural agricultural atmosphere.

I enjoy my trips into Logan passing by the ranches with the cattle in the fields, spotting deer, geese, and other wildlife.

Farmland

I love the fields with agriculture. The cow pastures create a calm and peace and small town feel that a city park will never create. The small town feel has been vital.

I have loved the farmland/open space and recreation programs.

I love the farm living life.

Our area is more rural, which I enjoy. Love the views of the mountains and quick access to nature.

I appreciate the mixed use of properties. I don't own farm animals, but my neighbors do and I like that I can see them, even while living in a growing community.

City Image

cleanliness and safety

In my neighborhood I like all the big trees and nice landscaping.

Su limpieza lugar tranquilo y las actividades para toda la familia
It's a clean quiet place and the activities for the whole family

Quiet open spaces. Homes are not stuffed into a subdivision. City keeps parks clean and neighborhoods clean from junk and litter and unkept lawns and front yards. Nibley is great!

More of a rural setting. I like less traffic, more of countryside living than being in Logan. I love the open pastures and fields, as well as parks and trails. Less high-density housing. Neighborhoods look nice and neighbors keep their own properties (for the most part) well kept. They don't have a lot of junk/clutter in their yards that would devalue property. Most people seem to be conscientious of picking up after their pets while walking through neighborhoods. Most neighbors seem to be respectful and considerate to each other and not having loud parties/cars after 10 pm.

The environment is clean and beautiful in all neighborhoods. The people are warm and welcoming and very respectful of one another

Cultural Opportunities

We do a lot together. Movie nights in the park, heritage days and rec sports just to name a few. We feel much more connected here than in previous cities. The schools are also really good, that is so important!!!!

I really like all the free community events as well as the children's theater. I also appreciate the mosquito fogging in the summer but was told it would be better if they could do that in the daytime when the mosquitoes are more active

Economy

Low taxes

Low taxes, no trucks on our roads.

Education

Education and safety for my kids comes first. Then recreation activities, playgrounds ext. are important as well.

Schooling

The schools, the younger population of kids around my kids' age. The dual immersion program at Heritage Elementary. Close proximity to Logan.

Housing

Small homes with big yards. Parks. Open space. Family friendly recreation and parks. Safe neighborhoods away from commercial development. No HOA's. I'd love a splash pad and a bike and running trail.

Country living without too many homes

My home. Personal space. The live nativity at Christmas.

My home and it's location: Mountain View's: safety

Prevalence of single family homes, along with open spaces of their yards and adjoining farmlands.

My Home

Living in my own home and having neighbors that are such wonderful people.

Our home and neighbors

Local Environmental Quality

Clean air, clean water, enough water, open spaces, good schools, safety

clean air, safe sidewalks & trails, trees, nature, people who treat self & others with respect, higher community values.

Location

Far away enough from the hustle and bustle but not too far from amenities

It is in close relation to my kid's charter school, and our family. We love the size of our yard and our neighborhoods.

Location location location

Not too crowded and a little outside of busy Logan but still close enough.

feeling like I live in the country but close to amenities, grocery store etc. i like all the open space and farms. would like to see higher density along hwys and not in the middle of our beautiful city

Proximity to Logan with a rural feel

Proximity for recreation and shopping

Location

proximity to Logan, Heritage Elementary and the DLI program, Heritage Elementary and the boundaries are what brought us here so our kids could be part of the dual immersion program

Nature and Beauty

The natural beauty of the area

The rural feel and access to nature. The canals and river availability to my property. Small community feel.

Beauty, open spaces.

Being able to see and enjoy the mountains.

Friendly neighbors.

Beautiful community and proximity to shopping and work.

The beautiful views of the mountains. Close to Logan where we shop, work & enjoy cultural events.

Nature and views of mountains, wildlife, etc.

Open Space

Big lots space from other neighbors custom built homes not from visionary homes or Mount Sterling homes. Slower development more farmland like years past. Secondary water in neighborhoods. More water pressure for emergencies.

I like that it doesn't feel overly developed. I like the more rural feel tk the area yet still being in close proximity to anything I would need.

Comfortable lot size.

rural space

Wide open spaces.

The country atmosphere. Parks and side walks in and around neighborhood's. The large lots for homes, it gives family's some room and kids to play.

Rural space, small community feel, small community activities, not too many high density/multi family housing

Larger home lots (1/2acre lots,etc) that allow at home recreation for people and pets. Love trees. Clean.

Feeling of open space, not so busy

The open spaces

Seeing open fields, NOT HUGE APARTMENT BUILDINGS!

Space to enjoy the outdoors

More open space. Bigger lots. Less people.

Open space in neighborhoods!

Open spaces, the potential for parks and trails.

Large lots for homes and more custom-built homes less visionary homes

Openness to enjoy nature and and relax from the stresses of the work day. Not seeing home after home with alot of extra noise and light pollution.

Space to explore and create on my own large piece of property.

I love the green space behind our home with the wildlife (birds, fireflies, etc.)

Open space, trails for walking and biking and hopefully more to come. I love the parks, especially the firefly park, the people, the beauty.

I love the country suburban hybrid aura in Nibley. I live to a large green space with cows, goats, and chickens across the street but the grocery store is 8 minutes away.

Open country feel

I value my half acre lot. I wish we still had neighborhoods with bigger lots!

When I moved here, I loved the openness of the city. It seemed as though the city government valued growth while still maintaining a rural feel.

Open space

Country living, rural setting, open green space, walking trails

Open spaces

Open spaces!!!

I love having so much open space and all the parks within walking distance. It's a nice, safe place to live.

Space

Small town feel, open space

Open space and security in our town. I really enjoy walking to near by parks and how clean things are around our area.

Having a half acre and animals

Open spaces. Including farmland, parks and nature trails.

Open space and green fields. Single homes and not feeling over crowded.

The open space, the nice parks and the quality of the schools.

Peace and Quiet

The peace and quiet of the community.

The quiet neighborhoods and friendly neighbors. I feel okay about letting my kids ride their bikes down the street without them being in danger.

peaceful surroundings, mountains nearby, low density of housing and people, rural setting, relatively low traffic on the roads, friendly people and good neighbors

The quite. Wide open spaces with farmland and views of the mountains

Less people than living in Logan, quiet.

Having a quiet(most of the time) neighborhood and it being safe

Quiet neighborhoods, good neighbors, parks and other family recreation

Peace and quiet living in an upscale neighborhood

The quiet neighborhoods and knowing that Nibley is a relatively safe location to be in, no matter where you go.

It is relatively quiet.

quiet, country, safe community that is close to work in logan

Peace

Peaceful, rural lifestyle

Quiet - Safe - Green Space

We have enjoyed the overall pace of life and the walkable neighborhood that we live in.

The slower pace of life. The beautiful surroundings and the safe environment for children.

I value the quiet open space of Nibley.

I love the quiet safe neighborhoods that are family friendly. I love the amount of young families and parks and places for my kids to go play.

it a very quiet community. everyone is welcoming and it a very good place to raise children.

Slow paced, quality of life, and safe neighborhoods.

I value the peaceful and private atmosphere of living surrounded by farmland. I also value the activities our children can get involved in throughout the year, from sports to the children's theater.

Peace quiet and safe

Quiet and safe

Quiet and safe

Quiet, safe and somewhat open feeling.

Recreation

I really appreciate the parks, trails and city planted trees. I love that Nibley takes such good care of city owned land.

Great nearby parks. Great neighbors.

the parks and the people

We love the city sports and the kids play in the summer, basically all of the really great and affordable family activities!

I love the fact that there are so many outside activities. It's awesome to see what you can do. The open spaces are amazing.

The recreation programs that the city provides and access to the Hyrum Library.

I love how many great active things the city offers, sports, races, and heritage days. I also like the more country feel while still having a community. I love the big lots and the open spaces. We can walk to a park or the Morgan farm and experience so many things.

Love Firefly park and green spaces. Need a dog park for dog lovers

The parks

Many parks and the open/not packed in feel

I love the sidewalks and parks so I can walk my dogs almost anywhere they want to go. The abundance of dog poop stations is also really nice. I feel safe here because I have friendly neighbors I can trust.

I really appreciate how the seasonal recreation programs have been set up. Thank you to all the staff that has been putting all the sports programs in Nibley. It has been an uplifting experience to live here and feel how the program accommodates the family style that Nibley offers.

Safety

Safety, low population density, close access to education and parks

Safety

Safety and location.

Relatively safe, family oriented

Safety & schools

I love living where I feel safe to send my kids out to play in our neighborhoods and enjoy nature together.

Safety and well-being of family

Safely, quiet, residential landscape clean and maintained, control of housing, control speeders in residential streets, road maintenance, and sidewalks added in residential areas and maintained.

Safe & supportive community

Safe, rural environment

Safety

Safe and rural, large yards

safe space for my kids to play. I value being with neighbors and enjoying nature.

Safe neighborhoods

Security and Safety

Safety

Water

Quite place to live

Safety.

Safety, Rural Feel, Parks

Safe area with nice parks and friendly neighbors.

Social Climate

We value our friends and neighbors, church, families, availability and access to stores, shops, and most everything.

Small town feel

I love how nice at least my area is by heritage park. I mean that by the people are nice and it's a good place to raise kids. I like the new trail at firefly Park.

Well structured, I feel heard, great people that respect others, very clean, close community

The feel of community and connectedness with others.

The people - We get to know each other, care about each other, and help other

Friendly people, close to work, close to many outdoor venues

My neighbors and the fireflies

It still has a small town feel. People are caring and it's peaceful.

Great neighbors, some forward thinking city council

The community. The closeness of parks.

Everyone seems nice.

Family

Rural setting

The people

Family road access people

Doesn't get much better for raising children.

It is less populated than Logan

Not too crowded

The people, the community feel!

Caring people and wholesome family living and little traffic

That it's a bedroom community

It has such a sense of Community

Members of the community. Opportunities for kids.

Small town feel but the quality of life, so some growth is important, but controlled growth.

Sense of neighborhood community, yard space for kids and neighbors to share.

Close knit, small town feel

There are good opportunities for our children to grow but it still feels rural. We can enjoy "country" living and still have the things we need to survive close by.

Wonderful kind people! Great quality of life for myself and my children.

I love the small town feel! Wish it would stay more small and farm like!

The rural atmosphere. Please less high density housing.

Small town rural feel to it.

Rural feel

It's small town, semi-rural feel. I like that people still have animals around and that homes are mostly spaced out and there's a little room to breathe between people.

Community

I value the community aspect.

The country atmosphere

I like the smaller town feel and having farmland nearby. I also love the small town community.

The small town feel

Community, safety, and outdoor opportunities

Community pride.

Small town feel

Small town feel

Great people.

The sense of community and emphasis on best utilizing recreational spaces

I love the suburban feel and the community. Nibley does really well at offering family friendly activities and programs. We have really loved participating in them throughout the years.

The small town feeling.

Small town feel, sense of belonging to the community.

I value knowing who my neighbors are, feeling safe, and living in a beautiful environment.

The social connections and safety.

The small-town feel of the community and the friendliness of people here in Nibley. I know many people who recently moved here and they mention how friendly the community is and how they have felt welcomed.

The community.

Closeness and support of the residents.

Great people, open space, beauty in nature, wildlife

Community out of the city but close to the city

Lower population

Small town connected feel.

It's rural enough with all commodities nearby.

Not crowded.

I love the community, the small town feel. I love the people in Nibley!

Love the great neighborhoods, and enjoy living in a little bit more of a rural atmosphere.

The people

Community

People

Having good neighbors and a clean safe environment is most important to me.

I love the community feeling, the opportunities for learning and growth for my kids and the kind of people we have as neighbors.

I loved the rural feeling when we first moved here in the 1990's. I really enjoy knowing and being friends with our neighbors.

The focus on family life

Semi-rural environment, great neighbors

Country living

Little traffic

Birds and wildlife

Irrigation water

Walking areas

Sense of community

Rural no crowding, safe place to live

Small town feel.

Good caring neighbors and slow traffic as well as some undeveloped farmland which enhances the beauty of the countryside and allows farming.

We moved here because we liked the rural feel, the acres of pasture and farmland, the laid-back neighbors.

The great people who are here

The feeling of community here is amazing. And the programs available for youth and families is outstanding.

Strong communities/neighborhoods with good people who respect one another.

The neighborhood.

Love the community feel and the parks and recreation department

Small town feel, great neighbors and high-quality activities put on by the city.

People watch out for each other and are friendly.

Rural feel without being crowded. Safety with a lot of open space.

Transportation

I love all of the sidewalks and parks.

The smaller communities that don't have the busy roads.

Less traffic in our little community

Other

Open Canals, trees. We need more opportunities for Young Adults (everyone with Special Needs, the Elderly and Children and all ages in between. Nibley should have a place for them during bad weather. To provide in cooling when it is too hot. And warming when it is too cold.) A place where anyone with Special Needs for both physical and mental delays can attend safely.

Animal waste bags with containers for them would be a nice addition.

Great place to raise my kids

Mixed and Negative Responses

Rural life style which is being lost to development.

People are friendly and it feels like a small-town, rural community...although that is changing, unfortunately.

Sense of community. Rural feel while still being close to town.

This rural feel is almost gone. Towns next to us are building high-density housing on our borders(Logan&Providence). This makes me want to leave. Too much farmland is going to apartments and townhomes.

Neighbors and Recreational parks and opportunities. I really really want to see a big regional park and an indoor Rec center and dog parks (2 or 3) ...and yes, I am fine with bonding and a slight/mild tax increase.

The feeling of community and the more rural feel than some areas of the county(Logan). I don't want Nibley to become built up with a bunch of apartments and townhomes. While I realize there is a need, one of the reasons I moved here was to be in a community of single family homes. I love the parks, trails and open space Nibley has!

I don't know right now. I use to value rural living and modest home costs. I am not sure what I value most now....possibly the physical safety.

Small town feel. That is changing very quickly in a short amount of time. If I could afford to move out further, like Mendon, I would.

Not much, our taxes are higher and we have less usable park space for families.

Agave always loves the rural and living in a farming community and we have lost that almost completely. Like to see a medical hospital in our end of the valley and think Nibley is a central spot for that to happen think grocery stores are in convenient distance but as many multi Dwellings being put in it puts a strain on the infrastructure and needs of the city and taking our farm land. It is TOO much!!

Open space. But that's going the way of the dodo. What will we eat and drink if the development keeps up at this pace?

They reason I came to Nibley was the large lot size, "Open Space". But that is nonexistent now. The under crowded schools, but now with the over growth the city has put us in, schools are crowded, soon not having room for kids. Safety for your kids on 3200 was there but not anymore, with all the housing the city is doing and proposing 3200 will be so congested that trying to get across 3200 will be a challenge. Last but not least the city council used to listen to its citizens, but now the city council meets I went to about a development, the citizens were told that the meeting was a "Formality", and they had already approved the development", this is what you call a sweetheart deal (some city council members owned the land). We are frustrated!!!!

I love the birds and wildlife in my backyard. We love The fireflies. We're sad to see all the townhouses and condos replacing farmland.

We loved what Nibley was till the last few years. We are looking to move as soon as we can find a new Community that values single family homes. And not projects. Seems like we are getting sold out!

When we first moved to Nibley we valued the open spaces and farmland. That has all been taken away from us by the fast increase of population.

The rural feeling, which is quickly going away. Areas of open fields without housing/businesses. Access to outdoor activities.

Not much anymore. My own house I suppose.

Country living that is being ruined by low income housing and subdivision developments with no store access for dining and grocery. Nibley has horrible traffic enforcement.

The quality of life in Nibley is deteriorating at a rapid pace! There is way too much development and we have lost what made Nibley a special place to live. We need to preserve what little green space we have left and especially preserve the landmark Morgan farm. We chose to live where we do because of that farm. Leaders need to use some common sense before we've lost everything that made Nibley a special place to live!

The 2 main reasons that we chose to build in Nibley 15 years ago were the small town feel and the leash laws. With all the townhouses going up, Nibley is quickly losing that small town feel and most people couldn't care less about the leash law. If they don't want to put a leash on their dog than they aren't going to and they couldn't care less how people feel about it. They see the signs but they blatantly ignore them. There needs to be better enforcement or ban dogs from city parks all together like Logan has. I do not feel safe walking/running in the parks in Nibley because of all the dogs that are off leash and it is only getting worse with all the new people moving in.

We have loved living in Nibley, but we are not fond of all the new developments. I do not know how Nibley will be able to support the new developments with water and schools. I hope no new developments will come. Nibley used to feel like living in the country but will all the new developments you are taking away that.

I used to value the green space, low housing density, and light traffic. That is gone as Nibley just turns into another massive housing development.

We love Nibley and the open spaces and rural feeling.
We are sad the parks are not well maintained.

I love the community and the rural feel. I know all of my neighbors and enjoy them immensely. We have a house that was built in the '80s and it has a .5 acre back yard. When the weather is good, my kids never want to come in the house. I value that they can play safely in our neighborhood. I love the beautiful scenery that I enjoy on my commute to and from work in Logan each day. It makes me really sad to see the farmland going up for sale and the knowledge that eventually, my view on the drive to and from work will be just more strip malls, subdivisions, and boxy fast food restaurants. I know that the farmers have a right to their retirement and people need places to live, but seeing the green fields, the wetland birds, and even the grazing cows has a therapeutic value to me and so I will miss it.

Space and no semi truck traffic....but that could soon change with the recent road development on 1200 east.

I have enjoyed the rural feel of Nibley, but TOO MANY condos are being built and the traffic in housing areas has increased to a point that it feels unsafe for children. Lots of young drivers speed down the streets - someone is eventually going to get hit.

It was the open areas but we are beginning to be crowded. And my property taxes keep going up even though my home is 21 years old. I hope the new buildings are paying their share. I feel that I soon will pay more for my taxes than I do my mortgage.

Safety clean air youth recreation leagues order-city government
Because we are a bedroom community I do not favor health care, large industrial or economic growth, library, because they are available near by. A joint recreational facility with high school and or other communities could be advantageous. The university is a source for many things.
I like the opportunity and unity that comes with youth leagues and a few social opportunities.
I do not see the function of local government to meet the all the needs of the residents

The country feel close to the city. I hate that there is not much open land anymore

The Small town feeling that is disappearing.

I used to love the rural atmosphere. That is rapidly changing.

I have lived here in Nibley for 29 years. I loved the country life Nibley offered. The pastures, farm land and fields. It is going away. It's all being developed. All the open space made it beautiful now it looks like a cluster of houses. I value what is left of the country living we have. I'm afraid it's going to be all gone.

I value the safety and small town but we aren't even allowed to use the Logan library. Maybe Nibley could reroute a few tax dollars to allow us to use the Logan Library. Would also like to see more recreation or meetups for older women....not just for LDS.

Small town feel, less traffic congestion, open space/farm land -> rapidly diminishing... :(

I used to like the small town feel, but I feel that in many cases the growth and making money has replaced some of the friends traditions and values

When we moved here, we came because it was rural and not overgrown with houses and traffic. Over the past 15 years the increase of homes, people and traffic have been ridiculous. We are growing too fast. Stop putting in condos and tiny starter homes. Let's stay rural and use the land that's not filled up for parks and nature. Stop killing the rural vibe!

The thing we value, or used to value, is that we aren't crowded and overrun.

Well, it used to be because even though it was growing fast, it kept the small town neighbors helping neighbors feel. Unfortunately, that is going away, and division is growing. Old-timers often don't accept anyone who was not born in Cache Valley. And on the flip side people will buy homes in subdivisions carved out of farmland and then complain about the farms. Meanwhile, the racism and religious intolerance in the schools are as bad now as they were in the 1970s when I was growing up.

My home is in Nibley and I value the most is the memories of the people and what Nibley used to be like. So many people in Nibley now I don't feel like I know many but the ones I do know and meet are great.

When it was agricultural
About 1000 houses ago

It's close to city conveniences but feels rural. At least it did when we moved here. Not so much now.

I LOVE that is is a quiet bedroom community but I fear it wont be for long. There is too many multi housing communities going up with no sign of parks and schools to accomodate all the growth. I fear they are not looking at the future when approving all of this and they are just looking at the \$\$.

We chose to move to Nibley because of its small town feel, farm land, green spaces, and smaller community. However, what had happened in the last 2-3 years is a JOKE! Too much construction and new housing going in and in an area that was supposed to be "protected" and also farm land that we hoped would stay. There is just too much growth and it makes us sad. This was not what we wanted when we moved here. Also the roads have no rhyme or reason with lots of 25 mile an hour speed limits that very few follow because of not inlet or outlets that make sense.

Community seems nice outside of some people that call the police for stupid things and have been allowed to harass me despite letting the city know.

Small-town, rural atmosphere until recently, with too many residential subdivisions developing, limiting green space. Opportunities in community recreation is excellent. People are friendly, trees are profuse, canals run freely in my area, lending to beauty and wildlife habitat. Safe places to walk and interact with others.

Farmland, not too many houses. But that is all going away and it makes me very sad

I value open spaces, really do not support multi dwelling homes. Prefer single family homes with larger lot sizes supporting a more rural feeling.

Sadly I don't anymore. We have lost the vision of a "community" and just do shotgun approach to everything.

The disc golf course is full of weeds and dead trees. Spend money to pay someone other than the idiot city workers to take care of it

Family home living experience. Nibley must stop building high density buildings and high density single family homes with tiny acre lots! Stop taking the land from the private owner and giving it to the public (parks) especially when I've heard city officials say "we don't want to be responsible for the parks/neighborhoods. Just HOA them". The families we want in Nibley take pride in owning and managing this wonderful place; don't take that opportunity away. There is room for both .33 arc lots and parks; keep the greedy developers out of Nibley!

Feels safe now but too many apartments going in and already seeing an increase in troubled youth hanging out in Nibley.

I would love a library.

I don't want the canals to be piped underground.

We moved to Nibley because of it's opportunities for our family. The schools are great and the home we have provides the space our family will need for years to come.

We love the rural history and feel of Nibley and want to continue to preserve that feel as much as possible.

Growth is inevitable, but must be done responsibly and with significant input from the community.

Living around good people. But VERY CONCERNED about the loss of all the farm land !! I had a dairy farm in Smithfield for 34 years and the very same thing is happening there as well as MANY other locations in the west. I grew up in Meridian, Idaho on a dairy farm in the 70's and there aren't hardly any farms left in the area. Very SAD 😞

Convenience to Logan/ shopping/ work. It used to be quiet and rural. Now it's over developed and getting crowded.

Use to have a rural feel. A sense of community. Now too much dense housing. Too much wanting to pack people in. The community doesn't feel as tight knit as it has in the past.

The peace and quite that come with the neighborhood. But the building of high rise apartments and cramming everything in tight will change that.

The green spaces for family use, and walking paths. I fear we are losing green space and water resources to housing. I understand we need to house people, but our water and infrastructure are a concern.

Single Family Homes should be emphasized, NOT townhomes or apartments. We do NOT have some societal responsibility to provide 'our share' of 'affordable housing' in Nibley

Why are there no dog parks in Nibley? And dog parks should always have separate large dog and small dog fenced areas.

We chose to build here because it was almost exclusively Single Family Homes back in 2018. Yet the City Council approved Firefly Park on a 20 acre site in direct opposition to a citizen referendum. Our City Council ignores public input, but pretends to welcome it. Hypocritical and patronizing! We wouldn't choose living here if choice was before us today, because the City Council doesn't listen to it's citizens.

Access to nature, clean air, clean water, and personal freedoms. As a multi-generation resident of Cache Valley population growth coupled with people moving into Utah and over development are alarming. Despite seasonally horrific air quality and losing access to nature due to overuse, the political atmosphere seems to be Grow, Growth, & Profits. There needs to be a cap set in place or the growth will squeeze out those of us who loved Cache Valley leaving only deep pocket profiteers cashing in on out of state mentalities.

Quality over quantity.

At this point - heritage days fireworks, used to love the rural quality, cattle mooing in the morning, wildlife, and the hawks. We are turning Nibley into another Logan with all the development. Might as well move there if we want the traffic, population surge and access to groceries, and restaurants.

Senior considerations ,walkable shopping,pickleball league, senior timeslot aerobics etc. EVERYTHING IN NIBLEY IS AIMED AT THE YOUTH.

When there were LESS people and traffic

Part 2. Is there anything else you'd like to tell us about wellbeing in Nibley?

City Image

We need our sidewalks cleared from weeds and road debris. On 1200 west

Please go back to the old Nibley, where you took pride in what your city looked like. Where you didn't let "Logan city" workers influence what our town looks like. Stop letting developers come in and ruin all the open space in Nibley. Make lots 1/2 acre only. Start plowing the snow right!!

The parks in Nibley are all poorly maintained!! Not one is maintained!

Several people have talked to us and we have noticed as well how beautifully maintained the parks are in Millville. We would like to see that level of care in Nibley.

There needs to be way more street lights. It is very dark to walk any where after the sun goes down. I feel unsafe walking after dark

We could use some street lights in the new neighborhoods, too dark.

Builders should be required to put in street lights and to fund and construct a neighborhood park. Sidewalks and the ability to walk or bike to a destination help improve wellbeing.

Cultural Opportunities

We love the community events that are out on and sports programs for kids.

Would love a town center for Christmas and other events. We are not LDS and need non LDS activities to meet people. Everything is LDS and none of the kids in our neighborhood will even talk to my son because we aren't. We need help.

Economy

Lower my taxes. Give employees a raise only when I get a raise.

As land developers make their money, fee or tax them to pay for these improvements.

Nibley needs to raise taxes and stop using the sewer bill to supplement the general fund. This creates an unequal taxation. People should be taxed on value of their home / land.

Education

Figure out where all the elementary kids are going to be going to school. Both schools are bursting and that's without all the new apartments being finished. Not to mention Strata property taxes go to Logan but the kids attend school in Nibley. Hmmm??? See mom a like a change needs to be made. Plus those roads by Strata are atrocious, who's responsible to repair them?

We love being in Nibley, we will never move out. We love the dual immersion program that our children are able to participate in, and basically sealed the deal on us being permanent residents of Nibley.

Government

Major concern is the lack of responsiveness from city leaders to control the growth, protect the rural nature of the city and allow modest sized single family homes rather than allowing developers to buy up large areas of land to construct high density housing.

Another concern is the failure of the city leaders to follow city master plan and allow some developers to bypass trails as shown on the plan.

We're big enough to have our own emergency services. Communities much smaller than us in the valley do and I would support raising taxes for it if necessary.

City council needs to represent its citizens wishes more often.

Complete disregard of public opinion, in favor of personal agendas for some city government officials with regard to city decisions, has created a sense of hopelessness for me with regard to our representative form of government, and suspicion of anyone's motives who pursues elected office or a paid position in city government. There seems to be a pattern in Nibley of using positions to further their industry (lenders and title companies) political futures, or development opportunities. If it weren't for market circumstances and the desire for stability for my children, I would have moved out of Nibley already.

You want to put more money somewhere, get more police on the roads! Your high density has attracted too many children recklessly driving dirt bikes, 4wheelers, Side-by-sides, and golf carts on the roads. There are too many people peeling out on roads at night and rapidly accelerating to unsafe speeds.

Having are leaders listening more to us little guys

More communication from city council P&Z commission and the mayor would be awesome. More texts and more videos explaining current events.

Do everything possible to leave everyone alone. Let people live their lives and make their own decisions. Thank you.

Be more of a city. And not so controversial.

I love it when Nibley leadership does SMART things. When opportunity arises- be functional and smart!

Growth and Development

Slow the growth. Our schools are being overloaded. Don't pipe the canals. Keep larger lot sizes. Allow for Nibley to stay rural. There is not another place like it in the valley!

I worry about uncontrolled growth (huge apartment complexes/housing tracts) going on everywhere. We are planning to move after retirement (in about 5 yrs) due to anticipated congestion/overpopulation.

Nibley City government needs to put a pause on development and reevaluate our infrastructure to ensure there will be water, roads, schools, without Disrupting private property. There needs to be a plan in place to maintain sustainability.

Please stop the growth! Our schools are overcrowded and you are pushing out the farmers who were here before any of the residents. Once a field is turned into a subdivision, it puts pressure on the farmer to continue farming because all the residents don't respect or want the farmers to be working their fields because of dust, smell, traffic, etc that they bring.

Also, stop making such small lots. Years ago the lot size needed to be at least .50 an acre to build on....now they have totally made the lots smaller and created an overcrowding. Stop this!

Nibley has a wonderful community. It is sad to see so much of it being developed so quickly. The new apartment complexes may bring in money and people, but I dislike them here in Nibley. Buildings like that belong in bigger cities and not suburbs.

I would love to see a splash pad put in. There are so many children here in Nibley, so I believe more parks and open spaces would be beneficial to everyone. We are running out of space to add things like parks and trails, so please put more in while there is still land.

Nibley does wonderful with city programs and I would love to see those things grow and expand.

yes. there seem to be two different Nibleys - one that values rural development (or lack of development) on the East side of the highway, and one that is a suburb of Logan - the overdeveloped residential side West of the highway. While I don't like the way Nibley has been developed on the West side, I don't associate my wellbeing with "that Nibley" - I don't feel like I am a part of that Nibley and I will avoid it as necessary.

I am concerned about the population growth that will occur very soon and the ability of the city to keep up with it. I'm concerned that we won't be able to sign up for the rec programs we've enjoyed (like sports and the Nibley Children's Theatre) due to increased demand or that the programs will grow unwieldy and disorganized due to increased numbers of participants.

The is an important place for growth and high density, it needs to be apart of the city, but I feel that if nothing changes this will be a city of nothing but high density housing. There should be restrictions in how much high density can go up at one time in one place so it is more spread out and won't leave slums later. Encouraging smaller homes and pieces of land so people can buy and remain permanent resident rather than rent and not really build the community but use all the resources and leave.

Way too much development going on. Schools and city are growing way too fast.

It is growing so fast! We need a middle school and a hospital in the south end of the valley. Nibley also needs to resurface their major roads and walk ways (800w and 2600 N). I wish the Strata Apartments were never built, it's slowly killing Firefly park.

We are very concerned with the rate Nibley is growing in population - we are worried that the schools are already overpopulated and the townhouses being built are only going to make matters worse. We worry that Nibley is going to lose the family friendly feel with the change in types of homes being built.

Nibley is a great place to live. While the growth is concerning I recognize it's a product of being a great place to live.

We are in the chokehold of an older generation that has the Time/desire to participate in a way that the younger folks don't/wont. As such, any economic development has to be fought for tooth and nail and anything outside of the standard suburban home is decried in thinly veiled racist terms as "high density" housing that "brings crime!". If we want a more connected community we need walkable public spaces and local small scale amenities. We need to move away from this idea that Nibley is a tiny rural town. We haven't been that for 20 years. If Nibley had something like the Island Market and more sidewalks it would be perfect.

Please slow down the growth!

I realize there's no stopping the growth but please, please preserve a good amount of farmland and natural green space.

The fast growth of our city created a disconnect in the community. We are just more spread out so it feels different than 20 years ago.

I don't understand all of the "creative zoning that has been going on.
One of the reasons We moved to Nibley was because of all the areas zoned 1/2 acre .

I'm extremely SAD about the way Nibley city has allowed Visionary's development of Ropeleto's farm. But then Smithfield city has allowed Visionary to do the exact same thing on Lyle Coleman's farm in Smithfield

The mass amount of building taking place, especially on the north side, is out of control. It is not at all what we wanted or expected when we bought our home. The roads also aren't equipped to handle the amount of traffic coming and going near clear creek park and I worry about safety at that park. It will just keep getting worse as more planned development comes in as well.

There is too much construction all the time, it's driving me bonkers. I love this community but it's getting too populated for the resources we have available to us.

I have voiced my concerns about the rapid growth and overpopulation that Nibley is fast approaching. Please don't misconstrue my desires. I have three grown children that need apartments, condos and starter homes to live in. I realize the importance of those types of housing opportunities. However, it would sure be nice if we could keep the rural feel of Nibley and not turn it into every other busy city that is taking over Cache Valley. Can't we be the one city that still embraces farmland, open space, parks and nature?

Stop developing all of our green land! Too much growth too fast!

Maintain that rural feel!

Manage growth responsibly with significant input and communication with residents.

Look into "down light" street lamps to work toward less light pollution.

Work toward building out and defining a true town center, where the community can gather and ground our community.

Other than that, there is so much good happening in the community and we are so excited to be here and be a part of it all!

Improvement of current residents infrastructure would be better than adding more residents

Housing

Please stop building town homes or apartments. We would like Nibley to remain rural!

We support approaches to improve the access to affordable housing whether it be the Local Non Profit or rental areas. We also support efforts to create more commercial areas in the city boundaries to diversify the tax base.

muchas gracias espero no sigan construyendo muchas casas para que nuestra naturaleza y campos abiertos no desaparescan

Thank you very much I hope you do not continue to build many houses so that our nature and open fields do not disappear

We are very concerned about the rapid development and multitude of multi-family housing units throughout Nibley. Too much, too fast.

I do not like the high density housing or townhouses coming into Nibley. It is going to bring a lot of traffic into Nibley.

Too many apartments. Taking away the small town feel. Will decrease values as newness wears off

Stop trying to ruin Nibley, by making the lots smaller and adding apartments and townhomes! Our City Council seems to be trying to bring Nibley down to match the rest of Cache Valley.

Quit using all the beautiful land for high density housing. It's ruining Nibley

The high-density development along 3200 S is a gigantic mistake. The land should be developed with .25-.50 acre or larger lots. Single-family housing.

We are very concerned with potential overcrowding in Nibley City. The rate townhomes and other residential neighborhoods are being built is too fast, in our opinion and is going to not only significantly impact the rural feel of Nibley, it is also going to overcrowd our already overpopulated schools. We have already spoken about this issue with the Cache County School District, however Nibley City has a hand in the size of residential lots and the type of homes being built. We are very concerned this will have a majorly negative impact on the city.

Quit allowing so many townhomes and apartments to be built.

With all the new homes going in off of 1500 W, it would be nice to have an updated park or splash pad to the south of 3200 S.

Please less high density housing. Less town homes. Less apartment complexes. Less small homes on tiny lots.

We need some more nice 55 and older housing, not so much multi dwellings. I don't want a compact 55 and older but a nice one with space to have family (clubhouse, park with a Pavillion) and some green space around the houses and possible garden area. Nice to have walking trails accessible, connected but around their living space!

STOP BUILDING HOMES, PLEASE!!!!

MOVED TO A SMALL, UNDERSTAND, SMALL TOWN, AND SICK OF HOUSING GROWTH!!!! KEEP THE FARMLAND!!!!

For better wellbeing in Nibley please allow larger lots for bigger homes and less small/multi family homes. This would make room for more established families to build our community. Nibley already has a lot of smaller lower priced homes.

Building multi-family buildings faster than needed, thru the entire valley, all of the apartments not filled with people will become a blight. I know no person who would rather live in an apartment than own individual home. State imposed multi housing law will bite individual property owner investment.

We love the quiet feel of Nibley...but we are VERY concerned about all the new housing subdivisions going in. They make roads busier and less safe and take away open space and farmland. Not to mention all of the construction equipment constantly on the roads and non-stop road and house construction.

I am concerned about the high-density housing that is going in towards the north end of Nibley - Strata apartments and additional townhomes/apartments going in to the east of Thomas Edison Charter School. I understand the need for some, but I think there are too many units in Strata, for example. They should have been limited to fewer units. Another example - there is already one set of existing townhomes to the south of Thomas Edison Charter School, but now it looks like there will be additional ones going in to the east. Between the Strata apartments and the existing townhomes and new ones being added, there is too much "high-density" in one area. It needs to be move spread out, but also limited to the number of units. The sustainability and challenges created by high-density neighborhoods affect property value for the rest of the homes. As long as they are well-kept and good neighbors, it's not horrible, but it only takes "one bad-egg".

Local Environmental Quality

I would like to see more of a conservation attitude about drought, bees, water waste, etc.

I'm very worried about our water supply with all the building going on in Nibley. Water is vital. We don't have room in our schools either. Taxes keep going up. Crime will rise. I've seen it happen in other areas where we've lived.

Keep our farm lands. We need to raise animals and plants for food. Without farms, there isn't any food!! Wise planning and a walking community such as Farmington Station is very pleasing for everyone. Keep colors of homes in more earth and natural colors and light colored roofs so that our community stays cooler. Black roofs, asphalt and cement is what is making our surroundings hotter. Incorporate more green to the landscaps and plant more trees!

Keep the commercial areas together.

Air quality. Work with anyone, local, state, or federal that can improve air quality.

Air quality sensor in nibley would be nice, air quality from nearby industry is worsening.

I am most concerned about the current and future water supply and the rate of development causing increased pressure on that supply.

Mosquitos

We are happy to be living in Nibley for the past year. My only complaints are about the beef plant smell and the mosquitos. We love being outdoors but it's been hard to enjoy it with the smell and the mosquitos.

I would also like to request that the narrow field just north of the new J Thomas homes on 3410 South be developed into an area that is functional and maintained to minimize rodents and snakes.

Excited to be here, but I have been very disappointed in the beef plant smell and the amount of mosquitos. I feel like it's hard to enjoy the summer evenings outside. I am also concerned about the type of "open space" being planned north of the J Thomas subdivision off 1500 W 3410 S.

The mosquitoes in Nibley are horrible and have made me want to move just because of them.

I love Nibley. However, one of the biggest improvements I feel that needs to be made to improve the well being of Nibley residents is to significantly reduce the highly prevalent mosquito population from Spring-Fall (and wasps too if that is something Nibley can control). I've been here for nearly a decade and we have had several years where the mosquitoes are so prevalent that you can't even check the mail without getting bitten literally four or five times! People can't go out for a walk or ride their bikes because the mosquitoes are so prevalent. My husband bikes from work and during the especially bad mosquito times there'd be a "cloud" of mosquitoes following him while he's on his bike. I even heard of a resident in our neighborhood who contracted the West Nile Virus one year. It's so cold several months of the year (when most residents stay indoors). When it finally warms up, the mosquitoes take over and people often still can't go outside, especially when the year is particularly bad, mosquito wise. My experience in the last nine years with the mosquitoes is that we have had some years worse than others, but even on a "better" year, I still can't even enjoy a nice summer evening in my backyard as I am always constantly bitten by mosquitoes. It affects our quality of life. Ask any Nibley resident who's spent a summer here and I think there's an overwhelming agreement that we need to reduce the mosquito population in Nibley. It's been a long time problem. Thanks for taking the time to read this. I personally am pretty laid back and go-with-the-flow with most city-related situations, but this is a definite problem as a Nibley resident. I hope improvements in this area will be speedily made. In fact, I feel so strongly about this that this is the main reason I filled out this survey: to add my voice regarding the mosquito issue in Nibley.

It is often difficult to be outside during the summer because the mosquitoes are EVERYWHERE! I've lived here for almost a decade and we have had several years where we can't even check the mail without getting bit 4-5 times. A great reduction of mosquitoes would certainly improve our quality of life in the summertime. :)

Open Space

Don't let all of the cramming in of the neighborhoods. Let there be space and beauty in Nibley. What is happening next to the city offices is so packed in there. There is no space to even kick a ball in a backyard.

Love the open space, I dispise apartment complexes or cloistered home developments.

I like having open space and not being over crowded. Keep farm space and not allow huge apartments to over come and overwhelm our little town.

Keep open spaces
Keep commercial on the commercial side of town.
Promote home business wisely
SLOW housing. There is TOO much

Please leave us some undeveloped, open space

Maintain open country feel of city. Don't allow as much multi family housing as Logan. I know some will happen but keep it to a minimum.

Recreation

i think having an indoor facility where we could practice soccer in the winter seasons would be amazing for our growing community and the kids who love to play sports. and being able to access the fields a little easier would also be very good for all sports that are in Nibley. Recreational and competitive sports.

Needs to develop several outdoor spaces for the community before over developing

Ziplines that are used at all hours of the night and day do not add to my well-being.

The more playgrounds and kid activity areas the better

We would a library! And more summer kids sports like a summer basketball! We love It here!

We need a pool and a rec center.

The parks with playgrounds are horrible. The grass is full off weeds and the playgrounds are old/rundown. Go to Weber/salt lake counties and they have amazing playgrounds that are updated and modern. So much growth has happened and Nibley is way behind at developing parks that are fun for older kids as well.

Nature parks are a waste. No one is ever at the park on 250 W 3650 S. What a waste of money that was. You could at least put a playground there to make it usable for families.

More parks, splash pads, and a library.

We need indoor athletic oppourtunities for our kids and adults for the winter months.

An indoor rec center is needed! Like Provo or Bountiful with a kiddie pool and a bigger pool for water polo or similar games. We're stuck inside for half the year. It's hard on kids.

So far, our family has enjoyed living in Nibley area. I have enjoyed being able to put my kids in recreational sports. I believe we have good leaders so far leading this town and have very appreciated their leadership.

We would really benefit from closer parks and businesses. Nibley is 0% walkable for us right now (we live on 3390 S)

More parks and places to gather are very important, rather than more houses. We also need to consider another elementary school for our kids.

Please get a splash pad/skate or bike park I think every city in this county has one except us and don't do it small or unthoughtful do it nice and right and soon before our kids grow up and please put a speed bumps all the way down 1000 west I have clocked cars going way fast pedal to the metal when they round the corner from heritage park to head south on 1000 west its scary with all these kids out here

WE NEED A SKATEPARK WAY MORE THAN A SPLASH PAD. It's cheaper to maintain and will be used way more. And I'm ok if folks from outside of Nibley use it because then they go to maverick to buy treats, Nibley gets tax revenues. We need restaurants and shopping here as well. I'd love to see a developed city center, not just a city of houses.

I would really like to see a larger newer playground somewhere in Nibley

We would love to see access to trails & parks within walking distance in the new, west side of Nibley off 3200 S. (retaining ponds don't count!)

We would love a playground closer to us! (Mount vista subdivision)

We long for more specialists for our child for speech services, for a swimming pool, for indoor activities for the winter. Ogden shouldn't be the closest place for families to find enjoyment. The mountains aren't much of an option for a handful of months each year unless you have snow vehicles. We miss the access we had to special education services and fun in Utah county. We drive down there regularly.

Thanks for the new improved playground!!!

New parks and trails are great, however we need some care taken in farther out existing park strips where weeds become abundant.

The same goes for residential areas where weeds (especially goat heads) are growing freely in park strips in areas that don't have an owner to take care of them.

I would like to see more activity areas for my kids to enjoy. I.e, splash pad, bigger playgrounds (similar to Ryan's place Park),

Please improve the parks by maintaining them better

We need a skatepark. I would also love to see sledding hills in our parks.

Yes, we think a skate park would be the wisest investment our parks and Rec department could invest in. We also would love to see parks patterned after the parks in Hyrum. The sledding hills are so fun. They've done a really great job appealing to everyone.

Love the youth programs and Nibley Fit.

Retail and Business

I sure wish there were more retail businesses in Nibley. It would be far more convenient, and nice to pay sales taxes to our city rather than Logan. It would also bring in money from those living in high density housing just across city limits.

I would love more places to shop in our community rather than going to Logan.

Social Climate

Generally fine place to live, good people, still wildlife around

We live the smaller town, rural feeling. Keep it that way please!

Community could use some help

Hard to make friends when you aren't LDS. There are no programs to meet others. My son also has no way to make friends other than school and sports.

kindness among the residents is probably my top priority! It is possible for us all to live in close proximity, have differences, and be kind to one another.

The firefly park is one of the best things Nibley has.

I am not a fan of the rapid population influx and residential growth.

I am worried by the increasing amount of racists, bigots, and white supremacists that display their allegiances on their vehicles, flag poles, and trucks.

Transportation

I would love to see more walking trails.

Too much traffic and noise from traffic.

It is beautiful and peaceful in Nibley. I am so glad we were able to Retire and move here.

But some of the roads need more lanes. Especially where Nibley and Logan connect with huge apartments. It is causing Nibley traffic. Who would have ever guessed that Nibley would have traffic challenges.

A local grocery store would be a nice addition =)

Yes, please provide more trails around Nibley, and I don't mean call a road with cars a trail. It would be great to have more trails and longer trails in Nibley.

Also, I know this is out of Nibley, but for the safety of the residents and probably the greatest population who needs this, encourage, no, strongly encourage a stop light at the west end of 3200 where it meets Highway 89.

That is such a dangerous intersection.

Thanks

A walkable city will lead to the greatest wellbeing of all citizens. Single family homes on large lots with large required set backs will only lead to worse physical, emotional, social, and mental health. Nibley needs to start now in addressing this. Moving to a form of mixed use zoning will be a good start.

Please work with Logan to improve bike routes to town. Commuting along 800 west can get downright hazardous!

I want more paved trails, for walking and biking. 😊. We have a paved trail behind our house and people love it. Thanks so much.

I've always felt that there is one simple thing that could be done in Nibley that would immediately improve the quality of life for every resident in the city: lower the speed limits. Lowering speed limits, especially on roads like 3200 S, will not substantially inconvenience motorists, but it will substantially reduce noise, reduce pollution, and increase safety, not to mention making walking, biking, and spending time outdoors more pleasant. Let's go for it - bringing down speed limits all around the city and instantly make Nibley a nicer place to live!

Few things that are disappointing about Nibley.

1. The roadsides are terrible. No weed control at all. 3200 South has new sidewalk. And we can't even walk in it because it's over grown so bad. Why make sidewalks that can't be used.

2. There are many other religion's other than the LDS. Why not support all faiths ???

Just because I don't attend the Mormon church on Sunday.

We get ignored and not talked to because of that ???

Sad really Sad

There seem to be more vehicles parking on the Westwood Circle road leading on to 3650 South and 100 West. Makes it difficult for more than one vehicle to get through the roadway. Wish people were required to park their personal vehicles on their property. In the winter there is an ordinance to allow for snow removal. It should be year round to make it so that two vehicles can travel on the road going in both directions. Also noticing a lot of dog poop. Maybe a few places around the city where bags and garbage cans are placed along sidewalks to dump this waste.

I love living here and appreciate all you do as city employees and servants.

Traffic on 1500 w is ridiculous, in the mornings and around 5 pm employees from the dairy and JBS who are going or coming from work are going extremely fast down that road.

The roads are in really bad shape and need to be repaved. The holes at the intersections are deep enough to ruin a car tire and damage the car frame.

The cracks in the roads in the garden circle area are getting pretty deep.

Should try to get a farmers market going in Nibley . Could help highlight Neibors helping Neibors . High light the local kids with lemonaid stands . Keep the good work of with the flag posting , and the Easter egg hunt from the scouts . Love movies in the park.

The new 12th west road is proof of absolute dishonesty and self interest of the previous major. Shame on him for ensuring he benefitted so well in his private pocketbook at the expense of others- especially the safety of our children going back and forth to school over that very poor choice and others while in his position. Mayors should not be able to make personal gains in the positions of trust in their community. Hoping our new mayor doesnt follow in the same footpath and can do right for our community.

We need better traffic planning and speed limit enforcement.

I feel speed on our roads is a concern. Kids play, cars park on the roads, I fear it is a matter of time before a child is hit by a car. 8th west, 2600 south, 12th west cars seem to think 30 plus mph is OK there.

We live on the highway, and sure wish people would keep the speedlimit! Thank you!

Other

Would love a library.

Don't want to have the canals piped underground

I recently heard from a friend that the canals- one of which runs through our property- are supposed to be covered up within the coming 10 years. If this is accurate, I am not at all a supporter of that plan.

Concern of utilities increasing.

No, thank you for all you do.

We love living here.

Stop selling out the community to make a select few wallets fatter.

I love being here and calling Nibley home.

Great place to live!

Just do everything you can not to add something else to our living expenses please.

We live in Clear Creek and our property is right by the pond. The pond is disgusting. It is not maintained and stinks in the summer. The aerators (or what ever they are called) that were installed last year do nothing. They barely cause a ripple in the water and have not improved any of the issues.

Love Nibley

Be good and glad but not driven to be and have the very best of everything. The price is too great and often requires the sacrifice of important things.

You can't please all the people all the time.

We love being here!

Don't let grumpy people win.

It's been a great place to live in.

Part 3. Please describe any changes in the hours of city services and programs that would be helpful to you or your household.

More evening programs

Evening exercise classes

Evening activities

The city programs are too specialized and only serve a handful of people. So the city programs are no benefit to my household.

Later evening opportunities

Later evening

iTunes counsel and zoning all fall before people get off work. They do this so people can't go to disapprove of all the over growth of the city.

Access to services other than 8 to 5

Nibley city offices open longer later hours for availability for people with jobs. Council representatives in office more available questions asking etc.

Open later at night

Saturday/Sunday availability for households that are employed full time (8-5 m-f) and not LDS.

I work 8:00 to 4:00. It's just hard to get in.

I think the hours are fine. I just miss out on a lot of fun stuff in the summer because I work out-of-state all summer.

It would be nice to have more evening programs

Open 24 hours a day and have city staff work more

Offices open later. People are always out when I call for info.

City offices need night or Saturday hours since we all work during those hours. Or online services. (Pay pet fees online, etc)

After normal business hours because some folks hold down full time jobs outside the home.

Maybe opening earlier.

They are doing great. Need to back down the new housing a bit. eat the other services catch up a bit.

Part 4. Do you have any additional comments about Nibley City amenities or services?

Stop spending money on nature parks and put in a splash pad or rec center

Sewer cost is way high. Licensing your dog here is a pathetic thing to have to do. I don't recommend Nibley to others.

Yes, I am very concerned about the traffic problems the city has created by putting in high density housing and small lot sizes, with many new homes with condos, so they can can line, not only city council men and women pockets, also wanting more property tax money, and impact fees. We also pay Logan and surrounding municipalities to provide emergency services to our city, this needs to change. Also I can't believe and I refuse to believe that city council can't bring business to Nibley. The is not true. They need to grow up and stop with the sweet heart deals, and put their community first.

It worrys me that Nibley is growing too fast. Thy are not adjusting for schools that will be needed to handle all the new houseing that is going up.

Stop giving small lots to families for homes. Make them big like they used to be. Less manufactured homes like visionary. More custom built homes would be awesome.

The road by the farm needs to get cleaned up. There are so many thorns to pop bike tires.

Not sure if it is Nibley problem . But they need a damn side walk from Nibley past renegade to the road. When one of these groups of kids get hit you will pay attention. I have seen 2 that had Mager potential for kids to get hot this week.

You need stop lights on 3200 S.

Make our roads better. Pay a company to do our plowing in the winter. stop visionary homes from building small lots. Support HOA secondary water rights. More commercial land in Nibley for businesses. Less homes in Nibley. More farmland..... Higher water pressure in case of emergency.

Roads have bay patches that are a hazard for motorcycles.

I believe that the public works department 6-7 years ago was amazing. Since then roads are horrible, snow removal is horrible. Developers (visionary) have ruined our town with crappy homes on tiny lots. All in the name of making more money.

Nibley really needs to work on getting some infrastructure services instead of so many houses. Example - grocery store, restaurants. Nibley residents have to either drive into Providence, Logan or Hyrum to patron a grocery store or a restaurant. If city planners are really trying to make this a city then you need to plan for your residents to be able to shop local and eat local and not rely on other city's amenities to supply that.

I am worried about trees dying now that portions of the canal have been piped. I would like to see more frequent CVTD stops in Nibley so alternative transportation really could be utilized as an option.

I am still somewhat new to the area - especially with Covid so there are lots of things I am not yet familiar with such at the Morgan Farm.

Strongly recommend budgeting more money for weed control. We have plenty of beautiful parks that look terrible because of the weeds. I mean a few dandelions are no big deal but the thistles and goat head stickers are bad.

We've been trying out all of the parks in Nibley with my child, and meadow view park is an embarrassment. Parts of the playground are missing and dirty, and the wood chips are not at a safe level according to the documentation on the play equipment. It's the only park within walking distance, and it's not even worth going to.

I would like it if the library systems in the valley were all connected

We are in need of sports fields on the Nibley side of the valley. Would support indoor and outdoor sports fields.

A fishing pond and snow sledding hills would be sweet

We're adding all these new houses and that means adding a lot more people, and there is still hardly any police presence in the city. People go down my road which is posted at 25 at crazy speeds all day long! Is it going to take somebody getting hurt until more than just the highway is enforced!

NIBLEY'S 2022 WELLBEING SURVEY REPORT IS AVAILABLE!

<https://www.usu.edu/utah-wellbeing-project>

The purpose of this project is to inform city planning processes and to give us a better understanding of wellbeing across Utah.

Thank you to all who participated!



UtahStateUniversity

Dr. Courtney Flint

courtney.flint@usu.edu



Agenda Item #9

Description	Discussion & Consideration – Resolution 22-24 Accepting the Fraud Risk Assessment of Nibley City for Fiscal Year 2021-22 (First Reading)
Presenter	Amy Johnson, City Treasurer
Recommendation	Move to approve Resolution 22-25 Accepting Fraud Risk Assessment (waive second reading if desired, no time schedule to meet).
Reviewed By	Mayor, City Manager, City Treasurer

Background

The Office of the State Auditor regularly receives complaints of fraud or abuse by local government officials. As such the Office developed a program as a guide to help measure and reduce the risk of undetected fraud, abuse and noncompliance in local governments. Staff is continually working to follow the process, and to go above and beyond what is required. You can learn more about the program here:

<https://resources.auditor.utah.gov/s/article/Fraud-Risk-Assessment-Implementation-Guide>.

A pdf is also attached in the packet.

As part of continuing to improve, City staff conducted an internal audit this year. The City Treasurer worked with the Utah State Auditor's Office, for a list of items to be audited. Council Woman Sweeten offered her services to come in and complete the audit. She spent a number of hours over a couple of days. She worked with many staff members, across all departments, learning different policies and procedures aimed at protecting the public from fraud, as well as efficient use of taxpayer dollars. Staff enjoyed this opportunity to share, and felt this was of great value. Please see attached Nibley Internal Audit Plan for details of what was looked at.

The following was a list of suggestions made by Council Woman Sweeten from the internal audit:

- Post Fraud Hotline on Utility bill annually every January
- Do the internal audit on a rolling basis, so as not to be so burdensome at one time
- Redo commercial stormwater utility rate
- 2 people open the safe together

- Check the camera angles

Notes from Kay: *"...I highly recommend council members take the opportunity to participate in the audit. I learned more than I could imagine about how the office staff and city work, the efforts to serve the public and be transparent in all they do."*

RESOLUTION 22-24

**A RESOLUTION ACCEPTING THE FRAUD RISK ASSESSEMNT OF NIBLEY CITY
FOR FISCAL YEAR 2021-22**

WHEREAS, Nibley City is required to complete a fraud risk assessment and Basic Separation of Duties per state requirement; and

WHEREAS, Nibley City regards its fiduciary responsibilities among its highest of priorities; and

WHEREAS, the Nibley Council has adopted formal policies and practices regarding financial risk; and

WHEREAS, City Staff are regularly trained in the above-mentioned policies and practices; and

WHEREAS, the City received a score of 395 out of 395 on the attached fraud risk assessment; and

WHEREAS, the City was able to answer “yes” to all questions on the Basic Separation of Duties questionnaire.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF NIBLEY CITY, STATE OF UTAH,
AS FOLLOWS:

1. Nibley City Council accepts the Fraud Risk Assessment and Basic Separation of Duties questionnaire, dated September 27, 2022, as presented.

PASSED and ADOPTED BY THE NIBLEY CITY COUNCIL THIS _____ DAY OF _____, 2022.

Larry Jacobsen, Mayor

ATTEST:

Cheryl Bodily, City Recorder



OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised December 2020

Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Fraud Risk Assessment

Continued

*Total Points Earned: 395 /395 *Risk Level

Very Low > 355	Low 316-355	Moderate 276-315	High 200-275	Very High < 200
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	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	X	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	X	5
b. Procurement?	X	5
c. Ethical behavior?	X	5
d. Reporting fraud and abuse?	X	5
e. Travel?	X	5
f. Credit/Purchasing cards (where applicable)?	X	5
g. Personal use of entity assets?	X	5
h. IT and computer security?	X	5
i. Cash receipting and deposits?	X	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	X	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	X	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	X	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	X	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	X	20
7. Does the entity have or promote a fraud hotline?	X	20
8. Does the entity have a formal internal audit function?	X	20
9. Does the entity have a formal audit committee?	X	20

*Entity Name: Nibley City Corporation

*Completed for Fiscal Year Ending: 6/30/2022

*Completion Date: 9/27/2022

*CAO Name: Justin Maughan

*CFO Name: Dave Sanderson

*CAO Signature: 

*CFO Signature: David Sanderson

Digitally signed by David Sanderson
Date: 2022.09.27 13:49:24 -06'00'

*Required

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☑ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☒ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	X			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	X			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".	X			
4. Are all the people who have access to blank checks different from those who are authorized signers?	X			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	X			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	X			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	X			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	X			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	X			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	X			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			

* MC = Mitigating Control



OFFICE OF THE
STATE AUDITOR

Template

Revised February 2022

Internal Audit Plan (Nibley)

#	Yrs. Since Last Audit	Department	Program or Project	Est. Hours	Objective
1		City Recorder	Training for Elected Government Officials on https://resources.auditor.utah.gov/s/article/Training-All		Determine if OPMA training has been completed by elected officials.
2		City Recorder	Credit Card Purchasing Policy		Determine if we have a signed statement agreeing to the policy by each employee that has been issued a credit card.
3		City Manager	Purchasing Policies/Protocol		Determine what the protocol is for purchasing materials is and determine if the established rules are being followed.
4		Office Clerk-Jamie	Accounts Payable		Review Accounts Payable and check request process and check signing process to ensure compliance. Review custody and access to blank checks.
5		City Manager	RFP Process		Determine if RFP process is followed with purchasing and services.
6		Treasurer	American Rescue Plan Act (ARPA) Funding		Determine if reporting requirements have been met for the ARPA funding. Determine what spending has occurred, if any.
7		Office Specialist-Taelor or Wendy	Community Center		Determine if facility is adequately managed, examine rental process and procedures.
8		Public Works-Steve	Public Works Building		Determine if facility and outbuildings are adequately managed
9		Office Clerk-Jamie	Vehicles		Determine if vehicles and other assets are adequately insured and cared for
10		Treasurer	Petty Cash		Determine if petty cash is adequately monitored and balanced
11		Treasurer	Cash Handling Procedures		Review Cash Handling Policy, witness actual procedures including daily reconciliation and control
12		Treasurer	Business Licensing		Review State requirements, verify city's compliance with State. Also verify Business Licensing adjustments to verify validity. Review Fire Inspection compliance.
13		Office Specialist-Taelor	Mail Handling		Determine if processes are secure with mail handling/drop box handling

14	Treasurer	Accounts Receivable Aging	Determine if reviews of aging accounts and enforcement of non-payment penalties are happening.
15	City Planner/Asst. Recorder	Proper Notification of Public Notices	Determine if proper notice is meeting required standards.
16	CPA	Review of Checks clearing Bank	Determine if proper bank reconciliation is taking place.
17	City Manager	Asset Capitalization	Determine if assets are properly accounted for (capitalization) in accordance with Finance policies and accounting standards.
18	Water Dept-Jared Pratt/Office Clerk-Jamie	Cross-Connection Control	Determine if the annual Cross-Connection Control reporting is taking place
19	Office Clerk-Jamie	Dog Licensing	Determine if dog licensing control is taking place and if rabies vaccine requirements are being accounted for to keep our residents safe. Also check for Dog Licensing Adjustments to verify validity.
20	City Planner-Levi	Code Enforcement	Determine if measures are being taken to require our residents to act if ordinances in our city aren't being met to keep our city safe and attractive. Also verifying that swales are being properly maintained.
21	Water Dept-Jared Pratt	Water Quality	Determine if quarterly chlorine monitoring as well as monthly bacteriological samples are being taken to meet water quality and safety requirements
22	Office Clerk-Jamie	Water Shares	Determine if water shares are being tracked properly
23	Office Specialist-Wendy	Water Billing	Determine if utility billing processes are adequate
24	Treasurer	Enterprise Funds	Determine if Enterprise funds income is covering the expenses (water, sewer, and stormwater)
25	Treasurer	Account Adjustments	Determine if Utility Account Adjustments for the year were valid.
27	IT Services-Chris Fricke	Access to Servers, services, password policies, virus updates and system backups	Determine if computer backups are happening, servers are secure, virus updates are implemented, etc.
28	City Manager	Surveillance Cameras	Determine if the surveillance camera system is monitored, maintained, and appropriately secured.
29	Treasurer	Financial Reports	Determine if monthly financial reports are provided to management that compares current year-to-date spending to the budget.
30	City Manager	Tracking Gift Cards	Determine if issued gift-cards are properly tracked and accounted for.

31		City Manager	Sale of Surplus Property		Determine if proper procedures are in place for sales of surplus property.
32		City Recorder	Disclosure of conflicts of interest		Determine if there is a process for disclosing conflicts of interest in accordance with State Code 17-16A.
33		Treasurer/City Manager/Office Clerk	Credit Card Purchases		Determine if procedures are in place to ensure that each purchase is authorized, appropriate, and supported by documentation.
34		City Recorder	Payroll		Determine if policies and procedures are in place to prevent or detect erroneous or unauthorized payroll payments.
35		Office Clerk-Jamie	Expenditures Exceeding Budget		Determine if procedures are in place that ensure that expenditures do not exceed the budget.
36		City Recorder	Organizational Policies		Determine if city has policies on Conflict of Interest, Procurement, Ethical Behavior, Reporting Fraud and Abuse, Travel, Credit/Purchasing Cards, Personal Use of Entity Assets, IT and Computer Security, and Cash Receipting and Deposits.
37		City Recorder	Fraud Hotline		Determine if Fraud Hotline information is prominently displayed
38		Treasurer	Basic Separation of Duties		Determine if Separation of Duties as issued by the State Auditor's office, is being met.
39		City Recorder	Statement of Ethical Behavior		Determine if employees and elected officials are required to annually commit in writing to abide by a statement of ethical behavior.
40		Auditors	Formal Audit		Determine if the formal audit function is happening annually.
41		Treasurer	Solid Waste Management		Determine if the revenue charged to residents covers the cost of what we pay for services.
42					



Fraud Risk Assessment

Background

The Office of the State Auditor (Office) regularly receives complaints of fraud or abuse by local government officials. The Office is also aware of internal investigations performed by local governments of their own officials and employees. Some of these situations receive significant media coverage, while others are resolved with less publicity. In either case, the level of concern by the public and local and state officials is significant. Many have asked the Office for more direction on how to prevent such occurrences in the future. The program outlined in this guide is designed to help measure and reduce the risk of undetected fraud, abuse, and noncompliance in local governments of all types and sizes. This assessment is a starting point, it is the hope of the Office that local governments will add to and adapt this form to improve how they manage their internal controls and the risk of fraud, waste and abuse.

Internal Controls as a Discipline

Professional literature, as well as our own experience, indicates that the solution to the reduction of fraud risk lies in effective internal controls. Internal controls are the policies, practices, and processes that ensure the operations of an organization are performed effectively and efficiently. Internal Controls are also intended to deter or prevent the misuse of public funds. Since internal controls require time and resources, entities should seek to reduce risk to an acceptable level, not eliminate risk altogether. In other words, a lock should never cost more than the item it is intended to protect.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) is a group of organizations dedicated to providing frameworks and guidance on risk management, internal control, and fraud deterrence. COSO publishes a document “Internal Control – Integrated Framework” (the COSO Framework). The COSO Framework is noted as the gold standard for designing and implementing an entity-wide internal control program for all organizations including governments. The Government Accountability Office (GAO) publishes its own guidance for proper internal controls in government entities known as the Green Book. The Green Book follows the COSO Framework, but adds some specific context that is unique to the government environment. We used both of these publications as resources for this project.

The COSO Framework includes five principles:

- Tone at the Top
- Risk Assessment
- Control Activities
- Communication

- Monitoring

Incorporating these five principles into an organization is a recommended but complex endeavor. Most accountants and auditors have been trained on these principles, but full implementation requires additional training and a commitment throughout the organization to be effective. We recommend every organization with the resources use COSO, GAO, GFOA, or any other reputable source as an aid to implementing a comprehensive internal control program.

Due to the expense, most local governments in Utah lack the resources necessary to completely implement the COSO Framework. Our goal is to take the concepts of the COSO Framework and boil them down to specific measures that every local government can incorporate at minimal cost. If properly implemented, we believe these measures will reduce the risk of undetected fraud, abuse, and noncompliance. We have also developed a risk assessment model that provides a basic evaluation of an entity's fraud risk, based upon required separation of duties and our recommended measures.

Recommended Measures

1. Separate Duties over Cash Accounts (Crucial)

Widely recognized as a crucial internal control, separation of duties includes separating the powers of the treasurer and clerk (the person who performs the accounting function, regardless of title), as required by state law. If the roles and responsibilities of treasurer and clerk are *not* 1) separate, 2) independent, and 3) monitored by the governing board, the risk of financial fraud and abuse increases.

In general, the treasurer is responsible for the collection and custody of funds while the clerk validates payment requests, ensures compliance with policy and budgetary restrictions, prepares checks, and records all financial transactions. In situations where proper separation of duties are not maintained, mitigating controls must be implemented. Because of the extreme importance of this control, we have developed a separate questionnaire (see attached) to help determine if basic separation of duties or mitigating controls are in place.

2. Require a Commitment of Ethical Behavior

Purpose

A critical, fundamental, and far-reaching problem facing government today is the lack of public trust and confidence. Government officials are expected to perform their government duties without using their position for personal benefit. A written statement on ethical behavior will provide clarity and serve as a physical reminder of the aspirations of the organization.

Overview

Maintaining an ethical environment requires setting an example and communicating proper expectations at every level of the organization. Training and re-enforcement of

ethical standards must be continuous and applicable. Expectations must point to the highest standards and not excuse bad behavior by anyone for any reason.

Implementation

We recommend the entity set clear expectations and exercise consistent enforcement. We recommend instilling a culture rewarding high ethical standards, rather than rewarding cutting corners or engaging in questionable or self-serving behavior. We recommend that every entity have a written policy and strong practices that address a standard of ethical behavior, including prohibited activities, required disclosures, and clear directions on how and to whom disclosures should be submitted and reviewed. We also recommend that the entity require elected or appointed officials and employees to annually commit in writing to abide by the entity's standards of ethical behavior. This practice will provide an opportunity to review the policy and identify any potential or actual conflicts of interest. Requiring periodic confirmation will deter individuals from acting unethically and identify issues before they become problematic.

3. Adopt and Put Into Practice Written Policies

Overview

The governing body should evaluate policies to make sure they establish proper oversight and direct the organization toward the desired outcomes. The following are key policies along with certain elements that we have identified that are either required by law or best practices to improve the internal control system. As a matter of practical implementation, template policies that contain these elements are available on the Office's website at resources.auditor.utah.gov.

a. Conflict of Interest

1. Specifies who is required to declare conflicts.
2. States that if a new conflict arises during course of business it must be reported.
3. Requires each public official/employee to complete a disclosure form on an at least an annual basis.
4. Identifies the individual/position responsible to gather disclosure forms.
5. Disclosure forms provide the user a way to disclose conflicts or indicate that they have no conflicts.
6. Disclosure forms must list the name and position of the public official/employee.
7. Disclosure forms must list the name of the business entity and ownership interest or position for a business regulated by the entity for which there is a conflict.
8. Disclosure forms must list the name of the business entity and ownership interest or position for businesses doing business with the entity.
9. Disclosure forms must list any investments that may create a conflict with the entity.
10. The disclosure shall be made in a sworn statement filed with the entity's governing body.

b. Procurement

Seek the best value for the entity and promote a competitive purchasing process.

1. Specifies a small item threshold allowing employee or department discretion.
2. Specifies documentation required for each level of purchasing (e.g. small purchases, medium purchases and purchases requiring competitive bid).
3. Specifies purchasing procedures (e.g. advertising methods and time frames, rejection of bids, appeals) for items requiring competitive bid.
4. Lists exemptions and documentation needed for not following regular bidding requirements (e.g. sole source provider, emergency purchases etc.).
5. Addresses improper or illegal conduct:
 - a) Prohibits dividing a procurement to avoid following policy (Utah Code 63G-6a-2404.3)
 - b) Prohibits kickbacks (Utah Code 63G-6a-2404)
 - c) Requires disclosure of conflicts of interest (Utah Code 63G-6a-2406)
 - d) Prohibits cost-plus-a-percentage-of-cost contracts (Utah Code 63G-6a-1205)
 - e) Lists other specific activities that are not allowed (Utah Code 67-16 applies to the state and all political subdivisions)
6. Designates a purchasing agent, specify who may sign contracts including requirement for contracts that must go before the governing body.
7. Has an ethics provision and/or reference Utah Code 67-16.
8. Documents consequences of violating the policy (e.g. formal reprimand, suspension, termination or criminal prosecution).

c. Ethical Behavior

1. Prohibits participation in decisions or actions in which the employee or official has real or reasonably perceived conflict (see conflict of interest policy).
2. Prohibits use of authority for personal gain or that of close friends, family, or business associates.
3. Prohibits receiving gifts, loans or bribes.
4. Requires confidentiality regarding any information not subject to GRAMA.
5. Prohibits violation of nepotism laws (Utah Code 52-3).
6. Prohibits misuse of public resources or property (Utah Code 76-8-4).
7. References the Utah Public Officer and Employee Ethics Act (Utah Code 67-16).
8. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination).

d. Reporting Fraud and Abuse

1. Requires the reporting of inappropriate actions or behavior.
2. Provides reporting structure, including alternatives if the employee's normal supervisor is involved.
3. Provides guidance on the type of actions and behaviors which must be reported.
4. Provides guidance on the information to be provided (e.g. names, dates, times, descriptions, effects) when reporting fraud or abuse.
5. Provides whistleblower protection or referrals to Utah Code 67-21-3.
6. Provides for the evaluation, investigation and possible consequences of the alleged action or behavior.

7. Provides for feedback to the employee reporting the action and the governing body.
- e. Travel
1. Establishes a process to authorize travel expenditures (i.e. preauthorization).
 2. Defines what constitutes allowable and unallowable travel and clearly establishes reasonable limits.
 3. Establishes a reporting structure with senior management reporting to the governing body.
 4. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, inability to travel).
 5. Requires adequate record keeping (documentation of time, place, business purpose, and authorization).
 6. Communicates the public nature of purchase records.
 7. Ensures enough information is gathered and communicated to maintain accountability and measure performance.
 8. Has a provision to comply with external reporting requirements (e.g. IRS, Utah Public Finance Website reporting).
- f. Credit/Purchasing Cards
1. Credit/purchase card issuance should be approved by governing body.
 2. Establishes procedures for independent review and reconciliation of each card.
 3. Establishes card holder accountability including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of card privileges).
 4. Establishes required practices to ensure the security of the card (e.g. signing, storing, and who can use the card).
 5. Establishes procedures for card use (e.g. documentation required, timelines, reconciliations, restrictions).
- g. Personal Use of Entity Assets
1. Establishes allowable uses, or disallows use, of entity assets and rates if applicable (e.g. making photocopies, use of heavy equipment).
 2. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds or loss of privileges).
- h. IT & Computer Security
1. Establishes allowable uses of information systems, computer equipment, and the internet.
 2. Discloses to the user that the entity has the right to monitor and limit the activities on entity IT systems.
 3. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of privileges).
- i. Cash Receipting and Deposit
1. Establishes a timeline for entering receipts into the accounting system.
 2. Establishes a timeline for depositing funds in the bank that complies with the Utah Money Management Act (3 days).

3. Establishes security measures for holding funds before deposit (e.g. safe, vault).
4. Establishes a receipting process for giving the customer documentation of the transaction and also provide sufficient information to understand the purpose of the transaction for management review or audit.
5. Establishes a procedure for entering credit card and ACH transactions into the accounting system.
6. Establishes a separation of duties between the person receiving payments and the person making deposits (smaller entities may require dual sign-off on deposits).
7. Establishes required documentation for voiding or altering a cash receipt, including that it be reviewed by someone that didn't make the correction.
8. Requires system-generated or sequentially-numbered receipts to allow for a review of completeness.
9. Requires cash deposits and receipts to be reconciled and/or reviewed by someone not receiving cash.

4. Hire and Train Qualified Staff

Purpose

In order to ensure the effective and efficient delivery of government services, each entity should identify the knowledge, skills, and abilities (KSA) needed by its management and employees. In technical areas, KSA often align with formal credentials, such as a degree or license. Accounting is an area where degrees and professional designations usually indicate a level of proficiency.

Overview

A licensed Certified Public Accountant (CPA) is the most common designation of a person who possesses the KSA needed to oversee the day-to-day financial operations of an entity. There are several other designations that may indicate similar KSA, such as Certified Government Financial Manager (CGFM), Certified Management Accountant (CMA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Government Auditing Professional (CGAP), and Certified Public Finance Officer (CPFO). At a minimum, we recommend that every entity have someone with a bachelor's degree in accounting as part of its staff.

Implementation

While not every local government entity needs a full-time CPA, every entity should utilize a qualified accountant to ensure that its finances are protected and accurately reported. Most accounting firms and professional bookkeeping services provide a variety of services on an as-needed basis. We recommend every local government evaluate the level of KSA possessed by its accounting staff and consider contracting with an accounting professional. The accounting professional could perform some or all of the accounting and ensure that the entity has effectively implemented internal controls and meets reporting requirements.

To aid local government entities in identifying and procuring the services of qualified accounting professionals, the Office maintains a qualified vendor list included on the Office's website at resources.auditor.utah.gov. The firms on this list have met the requirements set forth by the Office to provide bookkeeping, compliance reporting, or financial statement preparation for local governments.

5. Provide Effective Training

Overview

Training is vital to any organization, especially governments, where services are essential to economic prosperity and basic human needs. Public officials and key employees need to possess at least a basic understanding of the legal requirements of their entity. We encourage entities to consider the KSA needed to support the services provided by their entity, then determine the appropriate level of training that is needed to maintain those KSA. The entity should provide resources to attend sufficient and appropriate training on an ongoing basis.

Implementation

The Office provides comprehensive but basic training on financial topics for local government board members and finance officers. However, this training serves only as an introduction for those who are new or previously untrained in local government financial matters. We recommend board members and finance officers identify and participate in organizations that provide more advanced training. These organizations may be specific to the government type (e.g. counties, charter schools), a specific type of operation (e.g. sewer, water), or a specific job within the organization (e.g. treasurer, finance officer).

At a minimum, board members should view our online basic but comprehensive training every four years (see training.auditor.utah.gov). Also, at least one member of the finance team, preferably the chief finance officer, should have 40 hours of financial training each year. Financial training includes: auditing, accounting, budgeting, reporting, internal controls, fraud prevention and detection, software, and any other topic that is related to the management of finances.

6. Implement a Hotline

Definition

A hotline is a means by which the public and employees can anonymously report concerns about improper behavior of an entity's officers or employees or concerning practices of the entity.

Overview

Fraud losses are 50% smaller at organizations with hotlines than those without hotlines. According to the Association of Certified Fraud Examiners, 40% of reported instances of fraud are discovered through a tip. More than half of these tips were provided by an employee of the organization and 46% of fraud cases detected by tip were reported through a hotline.

Implementation

An effective hotline can be implemented at virtually no cost and can be as simple as providing an email address or phone number. Hotline submissions should be sent directly to a person who has the resources and objectivity to evaluate the concern and investigate if warranted. All complaints and the results of investigations should be presented to the audit committee of the entity in a timely fashion.

Hotlines should be promoted and easy to access (most entities put a link to their hotline on the main page of their website). Every entity should have a written policy that includes the following:

1. Methods for receiving complaints (e.g. email, phone number).
2. A provision for anonymous complaints.
3. Sufficient direction to ensure complaints are given adequate treatment as follows:
 - a. An initial screening of complaints to be performed by an office not involved in the complaint (this could be accomplished by having it performed by more than one office if an independent internal audit function does not exist or it could be sent directly to the audit committee).
 - b. Audit committee:
 - i. Reviews available evidence.
 - ii. Determines if further investigation is merited. If so;
 - Sets the scope of audit
 - Sets a budget
 - Sets a timeline
 - Provides resources
 - c. Audit results are reported to the audit committee.
 - d. Audit committee approves findings and recommendations.
 - e. Audit committee ensures that findings and recommendations are addressed by the appropriate officers or employees.
 - f. Feedback provided to the complainant, if requested.

7. Implement an Internal Audit Function

Definition

An internal audit function is an organizational initiative to monitor and analyze the entity's own operations in order to determine how well it conforms to a set of specific criteria, such as laws, policies, or best practices. Internal auditors are independent of the work they audit, but are very familiar with it so as to allow them to determine compliance with the requirements for that work.

Overview

An internal audit may focus on financial operations, systems, processes, or compliance. As part of the internal audit plan, auditors try to find discrepancies between operational design and operational reality. Internal audits also help uncover evidence of fraud, waste, or abuse. If internal auditors find discrepancies or inappropriate activities, they document and report them to entity leadership who can prioritize and direct corrective action.

The frequency of internal audits will depend on the department or process being examined. Some types of operations may require daily audits for quality control, others may require only an annual audit of records.

Internal audit plans act as a pre-emptive step in maintaining operational efficiency and financial reliability, as well as safeguarding assets.

Implementation

An internal audit function should be formalized by the adoption of an Internal Audit Charter which identifies who is responsible to oversee the internal audit function and who will perform the internal audits.

Those responsible for internal audits should adopt an audit plan which identifies what will be audited and when it will be audited. The audit plan should be reviewed regularly, usually once per year.

Adaptation for small entities

Only the largest of our local governments can justify a full-time internal auditor. Most local governments can execute an effective internal audit program by contracting with an audit professional to work a few days a year. To eliminate added costs entirely, some entities may coordinate with peer entities and utilize each other's financial staff to act as internal auditors. Keep in mind, internal auditors need a solid understanding of audit principles and should use work programs that are designed to effectively identify violations of the laws or policies they are auditing.

8. Use an Audit Committee

Purpose

An audit committee assists the governing body in its financial oversight responsibilities.

Membership

We recommend that members of the audit committee are a subset of the governing body. An audit committee should have a financial expert who is not a member of management. This can be achieved by having a governing body member who is a financial expert, or acquiring the assistance of a volunteer or paid professional financial expert. Finance officers from other local governments should be considered when looking for a financial expert, as they are independent and have a working knowledge of government accounting issues.

Functions

An audit committee must ensure the following:

1. Management develops and enforces systems that ensure the entity accomplishes its mission effectively and efficiently while complying with laws and regulations.
2. The internal audit function objectively assesses the effectiveness of management's internal control program.
3. Financial statement audits are performed by a qualified, independent accounting firm and issues identified during those audits are reviewed and resolved as appropriate.
4. Hotline complaints are investigated and findings are addressed by the governing body.

Risk Score

We have developed a five-level assessment score that is intended to communicate the entity's risk of undetected fraud, abuse, or noncompliance. The levels are based upon points assigned to each of the recommended measures. Since some measures are more effective than others, the most effective measures are assigned the most points. As more measures are adopted the score improves. The higher the score, the lower the risk.

The scale and corresponding levels are as follows:

- Very Low
- Low
- Moderate
- High
- Very High

See the *Fraud Risk Assessment Questionnaire* (attached) for specific points assigned to each measure and how point totals correspond to the risk scale.



Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Fraud Risk Assessment

Continued

*Total Points Earned: ____/395 *Risk Level: Very Low Low Moderate High Very High
> 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?		200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?		5
b. Procurement?		5
c. Ethical behavior?		5
d. Reporting fraud and abuse?		5
e. Travel?		5
f. Credit/Purchasing cards (where applicable)?		5
g. Personal use of entity assets?		5
h. IT and computer security?		5
i. Cash receipting and deposits?		5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?		20
a. Do any members of the management team have at least a bachelor's degree in accounting?		10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?		20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?		20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?		20
7. Does the entity have or promote a fraud hotline?		20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?		20

*Entity Name: _____

*Completed for Fiscal Year Ending: _____ *Completion Date: _____

*CAO Name: _____ *CFO Name: _____

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?				
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?				
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".				
4. Are all the people who have access to blank checks different from those who are authorized signers?				
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?				
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?				
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".				
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".				
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".				
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?				
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".				
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".				

* MC = Mitigating Control



Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

Agenda Item #10

Description	Discussion and Consideration – Resolution 22-25 Accepting the Nibley City Financial Audit for Fiscal Year 2021-22
Presenter	Larson Certified Public Accountants
Recommendation	Receive presentation. Move to accept Resolution 22-24, (waive second reading if desired, have to be completed by end of 2022).
Reviewed By	Mayor, City Manager, City Treasurer

Background:

State law requires that the annual audited financial statement be presented to the City Council within six months of the end of the fiscal year, which ends June 30. The City has engaged the services of an independent auditor, Larson and Company - CPAs, to provide these services and present audited financials to the Council.

In performing the audit, the firm reviewed the City's financial records, worked with staff members, including the City Manager, Court Clerk, Treasurer, Accountant and others, contacted organizations with which the City has financial dealings, and verified multiple compliance items.

RESOLUTION 22-25

A RESOLUTION ACCEPTING THE NIBLEY CITY AUDIT FOR FISCAL YEAR 2021-22

WHEREAS, State law requires that independent audits of all cities are required to be performed in conformity with Title 51, Chapter 2a, Accounting Reports from Political Subdivisions, Interlocal Organizations, and Other Local Entities Act; and

WHEREAS, every year an independent auditor certifies that Nibley City financial statements meet the requirements of GAAP (Generally Accepted Accounting Principles) and GASB (Government Accounting Standards Board), and Utah State; and

WHEREAS, Utah State law requires that the annual audited financial statement be presented to the City Council within six months of the end of the fiscal year, which ended June 30, 2022; and

WHEREAS, Nibley City regards its fiduciary responsibilities among its highest of priorities.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF NIBLEY CITY, STATE OF UTAH, AS FOLLOWS:

1. Nibley City Council accepts the Nibley City Audit for Fiscal Year 2021-22 as presented by independent auditor Larson and Company.

PASSED and ADOPTED BY THE NIBLEY CITY COUNCIL THIS ____ DAY OF _____, 2022.

Larry Jacobsen, Mayor

ATTEST:

Cheryl Bodily, City Recorder

NIBLEY CITY
CACHE COUNTY, UTAH
Basic Financial Statements
with
Independent Auditor's Report
Year ended June 30, 2022

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**NIBLEY CITY
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YEAR ENDED JUNE 30, 2022**

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and
City Council Members
Nibley City
Nibley, Utah

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nibley City, Utah as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nibley City, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Nibley City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Nibley City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Nibley City's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement from fraud is higher than for one resulting from error, as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Nibley City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Nibley City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 10, 2022, on our consideration of Nibley City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Nibley City's internal control over financial reporting and compliance.

Larson & Company, PC

Larson & Company, PC
Spanish Fork, Utah

October 10, 2022

Nibley City

Management's Discussion and Analysis

For the Year Ending June 30, 2022

This Management Discussion and Analysis (MD&A) of Nibley City's financial performance is designed to assist readers in understanding the City's basic financial statements the relationship of different types of statements, and the significant differences in the information they provide. The MD&A will identify changes in the City's ability to address the next and subsequent years financial needs based on currently known facts, and is best understood if read in conjunction with Nibley City's basic financial statements.

Financial highlights as of the close of FY 2022

During the year 2022 the total net position of the City increased by \$12,472,391 to a total of \$47,954,643. The governmental net position increased by \$9,053,094 and the business-type net position increased by \$3,419,297.

The total net position (governmental and business-type activities) of the City consist of \$37,564,649 in capital assets, net of related debt, \$4,088,676 in restricted net position and \$6,301,318 in unrestricted net position.

The total long-term liabilities of the City decreased by \$337,493 during the fiscal year 2022. Regular principal payments were made on existing bonds and notes.

Reporting the City as a whole

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed so that all governmental and business-type activities are reported in columns, which add to a total for the primary government. The Statement of Net Position provides bottom line results of the City's activities as a whole and presents a longer-term view of the City's finances. The Statement of Net Position and the Statement of Activities report information about Nibley City's financial position and activities in the following categories.

Governmental activities – The governmental activities of the City include general government, public safety, parks and recreation, and public works.

Business-type activities – these include the water, sewer, storm water utilities, as well as the municipal building authority.

Refer to the table of contents for the location of the Government-wide financial statements.

Fund Financial Statements

Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes. The fund financial statements provide detailed information that focus on the most significant funds rather than the City as a whole. Major funds are separately reported to control and manage money and to show that legal responsibilities are met for certain taxes, grants, and other designated funds. Nibley City uses the following types of funds:

Nibley City

Management's Discussion and Analysis

For the Year Ending June 30, 2022

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term effect of the city's near-term financing decisions. Both the governmental balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The only governmental funds (as determined by generally accepted accounting principles) are the General Fund and the Capital Projects Fund. The City's only non-major fund is the First Responder Fund.

Proprietary Funds – The City maintains four proprietary funds, all enterprise funds, to account for its Water, Sewer, Storm Water Utilities, and the Municipal Building Authority operations. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. As determined by general accepted accounting principles, the Water, Sewer, Storm Water utilities, and the Municipal Building Authority all meet the criteria for major fund classification.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The City currently has no fiduciary funds.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Refer to the table of contents for the location of the fund financial statements and notes to the financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Nibley City.

Government-wide financial analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Nibley City, assets exceeded liabilities by \$47,954,643 at the close of the most recent fiscal year.

By far the largest portion of the City's net position (78 percent) reflects its investment in capital assets (e.g., land, buildings, machinery & equipment, and infrastructure), less depreciation and any debt used to acquire those assets that is still outstanding. Nibley City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Nibley City
Management's Discussion and Analysis
For the Year Ending June 30, 2022

The following schedules present summarized information from the Statement of Net Position and the Statement of activities.

Nibley City's Net Position

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 8,773,216	\$ 5,235,077	\$ 5,530,798	\$ 4,594,579	\$ 14,304,014	\$ 9,829,656
Capital assets	22,844,650	15,362,463	17,927,696	15,597,440	40,772,346	30,959,903
Deferred Outflows	118,630	93,874	45,700	36,163	164,330	130,037
Total assets	31,736,496	20,691,414	23,504,194	20,228,182	55,240,690	40,919,596
Other liabilities	2,014,342	341,285	297,150	186,692	2,311,492	527,977
Long-term liabilities outstanding	81,524	100,654	3,449,310	3,767,673	3,530,834	3,868,327
Deferred Inflows	1,308,763	970,702	134,958	70,338	1,443,721	1,041,040
Total liabilities	3,404,629	1,412,641	3,881,418	4,024,703	7,286,047	5,437,344
Net Position:						
Net Investment in Capital Assets	22,844,650	15,362,463	14,719,999	12,097,772	37,564,649	27,460,235
Restricted	2,077,002	2,177,868	2,011,674	1,817,018	4,088,676	3,994,886
Unrestricted	3,410,215	1,738,442	2,891,103	2,288,689	6,301,318	4,027,131
Total Net Position	\$ 28,331,867	\$ 19,278,773	\$ 19,622,776	\$ 16,203,479	\$ 47,954,643	\$ 35,482,252

A portion of Nibley City's net position (9 percent) represents resources that are subject to external restrictions on how they may be used.

At the end of the year, Nibley City is able to report positive balances in all three categories of net position.

Nibley City's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	\$ 2,677,786	\$ 1,811,526	\$ 2,488,447	\$ 2,501,121	\$ 5,166,233	\$ 4,312,647
Operating grants and contribs	5,500	1,075,168	-	-	5,500	1,075,168
Capital grants and contribs	3,970,015	-	2,468,813	1,173,729	6,438,828	1,173,729
General revenues:						
Property taxes	795,906	741,478	-	-	795,906	741,478
Sales taxes	1,285,298	1,135,942	-	-	1,285,298	1,135,942
Other taxes	643,169	557,763	-	-	643,169	557,763
Impact fees	641,728	626,060	585,041	269,414	1,226,769	895,474
Unrestricted investment earnings	36,406	21,246	31,442	31,076	67,848	52,322
Other	3,326,076	-	140,367	97,037	3,466,443	97,037
Total revenues	13,381,884	5,969,183	6,035,469	4,072,377	19,417,353	10,041,560
Expenses:						
Highways and streets	906,224	342,414	-	-	906,224	342,414
Administration	585,771	553,060	-	-	585,771	553,060
Sanitation	585,916	568,015	-	-	585,916	568,015
Public Safety	461,069	379,988	-	-	461,069	379,988
Public works	337,138	243,180	-	-	337,138	243,180
Non-departmental	437,360	524,373	-	-	437,360	524,373
Planning and zoning	280,066	284,994	-	-	280,066	284,994
Culture, parks, and recreation	362,405	65,551	-	-	362,405	65,551
Legislative	55,856	41,094	-	-	55,856	41,094
Community development	316,985	436,007	-	-	316,985	436,007
Water	-	-	893,706	959,393	893,706	959,393
Sewer	-	-	1,377,173	1,204,574	1,377,173	1,204,574
Municipal building authority	-	-	71,983	73,527	71,983	73,527
Storm water	-	-	273,310	227,999	273,310	227,999
Total expenses	4,328,790	3,438,676	2,616,172	2,465,493	6,944,962	5,904,169
Increase (decrease) in Net Position	9,053,094	2,530,507	3,419,297	1,606,884	12,472,391	4,137,391
Net Position - Beginning	19,278,773	16,748,266	16,203,479	14,596,595	35,482,252	31,344,861
Net Position - Ending	\$ 28,331,867	\$ 19,278,773	\$ 19,622,776	\$ 16,203,479	\$ 47,954,643	\$ 35,482,252

Nibley City

Management's Discussion and Analysis

For the Year Ending June 30, 2022

Financial Analysis of the Government's Funds

Governmental funds

The focus of Nibley City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing Nibley City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

At the end of the year, Nibley City's governmental funds reported combined ending fund balance of \$5,554,607, an increase of \$1,448,939 in comparison with the prior year. Approximately 23 percent of this amount (\$1,254,211) constitutes unreserved fund balance, which is available for spending at the government's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed.

The general fund is the chief operating fund of Nibley City. All activities which are not required to be accounted for either by state or local ordinance or by a desire to maintain a matching of revenues and expenditures are accounted for in this fund. At the end of the current year, unreserved fund balance of the general fund was \$1,254,211. As a measure of the general fund's liquidity, it may be useful to compare unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 12 percent of total general fund revenues.

Taxes continue to be the largest source of revenue in the General Fund and represent 42 percent of total general fund revenues. The two largest elements of taxes are property taxes and sales taxes. Combined, they represent 77 percent of total tax revenues and 32 percent of total general fund revenues.

Proprietary funds

Nibley City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the proprietary funds at the end of the year amounted to \$ 2,891,103.

General Fund Budgetary Highlights

During the current fiscal year the General Fund budget for revenue was \$4,705,366. The actual revenue was \$6,427,911. This resulted in a favorable variance of \$1,722,545 for revenue. The General Fund budget for expenditures was \$5,932,866. The actual expenditures were \$4,678,348. This resulted in a favorable variance of \$1,254,518 for expenditures. Overall, the City had a favorable variance for the excess of revenues over expenditures of \$2,977,063.

Capital Asset and Debt Administration

Capital assets

Nibley City's investment in capital assets for its governmental and business-type activities as of June 30, 2022, amounts to \$40,772,346 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, machinery and equipment, park facilities, roads and infrastructure (streets, sidewalks, curb and gutter, etc.). The total increase in Nibley City's investment in capital assets for the current year was \$9,812,443 and depreciation expense was \$1,466,026.

Nibley City
Management's Discussion and Analysis
For the Year Ending June 30, 2022

Nibley City's Capital Assets
(net of depreciation)

	Governmental		Business-type		Total	
	2022	2021	2022	2021	2022	2021
Land and water rights	\$ 7,427,833	\$ 7,025,474	\$ 508,132	\$ 508,132	\$ 7,935,965	\$ 7,533,606
Buildings and improvements	10,605,989	5,931,455	16,777,514	14,573,828	27,383,503	20,505,283
Machinery and equipment	213,402	254,284	560,353	433,783	773,755	688,067
Infrastructure	4,597,426	2,151,250	-	-	4,597,426	2,151,250
Construction in progress	-	-	81,697	81,697	81,697	81,697
Total	\$ 22,844,650	\$ 15,362,463	\$17,927,696	\$ 15,597,440	\$ 40,772,346	\$ 30,959,903

Additional information on Nibley City's capital assets can be found in the notes to the financial statements.

Long-term debt

At the end of the current year, Nibley City had long term debt outstanding of \$3,530,833. The debt represents both general obligation bonds and revenue bonds secured solely by specified revenue sources, capital leases payable, notes payable, and/or compensated absences.

Nibley City's Outstanding Debt

	Governmental		Business-type		Total	
	2022	2021	2022	2021	2022	2021
Compensated absences	\$ 81,524	\$ 75,949	\$ 41,309	\$ 58,184	\$ 122,833	\$ 134,133
Revenue bonds	-	-	3,408,000	3,699,971	3,408,000	3,699,971
Total	\$ 81,524	\$ 75,949	\$ 3,449,309	\$ 3,758,155	\$ 3,530,833	\$ 3,834,104

Additional information on Nibley City's debt can be found in the notes to the financial statements.

Requests for Information

This financial report is designed to provide a general overview of Nibley City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Nibley City, 455 West 3200 South, Nibley, Utah 84321.

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Basic Financial Statements

The basic financial statements include integrated sets of financial statements as required by accounting principles generally accepted in the United States of America. The statements include:

- Government-wide financial statements
- Fund financial statements
 - o Governmental funds
 - o Proprietary (enterprise) funds

Nibley City
Government-wide Statement of Net Position
As of June 30, 2022

	Primary Government		
	Governmental	Business-type	Totals
	Activities	Activities	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Cash and cash equivalents	\$ 5,071,665	\$ 3,129,328	\$ 8,200,993
Receivables, net			
Taxes	1,203,384	-	1,203,384
Accounts	77,012	295,094	372,106
Intergovernmental	98,334	-	98,334
Restricted cash	2,077,002	2,011,674	4,088,676
Capital assets (net of accumulated depreciation):			
Land and water rights (not depreciated)	7,427,833	508,132	7,935,965
Buildings and improvements	10,605,989	16,777,514	27,383,503
Equipment	213,402	560,353	773,755
Infrastructure	4,597,426	-	4,597,426
Construction in progress (not depreciated)	-	81,697	81,697
Net pension asset	245,819	94,701	340,520
Total assets	<u>31,617,866</u>	<u>23,458,493</u>	<u>55,076,359</u>
Deferred outflows of resources - pensions	118,630	45,700	164,330
Total Assets and Deferred Outflows of Resources	<u>31,736,496</u>	<u>23,504,193</u>	<u>55,240,689</u>
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES			
Accounts payable	2,014,342	276,067	2,290,409
Accrued interest payable	-	21,083	21,083
Current portion of compensated absences	28,533	14,413	42,946
Current portion of bonds payable	-	282,000	282,000
Non-Current:			
Compensated absences	52,991	26,896	79,887
Bonds payable	-	3,126,000	3,126,000
Total liabilities	<u>2,095,866</u>	<u>3,746,459</u>	<u>5,842,325</u>
Deferred inflows of resources - property taxes	958,448	-	958,448
Deferred inflows of resources - pensions	350,315	134,958	485,273
Total Liabilities and Deferred Inflows of Resources	<u>3,404,629</u>	<u>3,881,417</u>	<u>7,286,046</u>
NET POSITION			
Net Investment in Capital Assets	22,844,650	14,719,999	37,564,649
Restricted	2,077,002	2,011,674	4,088,676
Unrestricted	3,410,215	2,891,103	6,301,318
Total Net Position	<u>\$ 28,331,867</u>	<u>\$ 19,622,776</u>	<u>\$ 47,954,643</u>

The notes to the financial statements are an integral part of this statement

Nibley City
Government-wide Statement of Activities
For the Year Ended June 30, 2022

Function/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Operating		Governmental Activities	Business-type Activities	Total
		Charges for Services	Grants and Contributions			
Primary government:						
Governmental Activities:						
Highways and streets	\$ 906,224	\$ -	\$ 338,299	\$ (567,925)	\$ -	\$ (567,925)
Administration	585,771	-	422,216	262,434	-	262,434
Sanitation	585,916	-	-	20,572	-	20,572
Public safety	461,069	-	-	(228,079)	-	(228,079)
Public works	337,138	-	-	413,862	-	413,862
Non-departmental	437,360	-	-	(437,360)	-	(437,360)
Planning and zoning	280,066	-	-	(69,541)	-	(69,541)
Judicial	-	27,591	-	27,591	-	27,591
Culture, parks, and recreation	362,405	5,500	3,209,500	3,275,798	-	3,275,798
Legislative	55,856	-	-	(55,856)	-	(55,856)
Community development	316,985	-	-	(316,985)	-	(316,985)
Total Governmental Activities	4,328,790	5,500	3,970,015	2,324,511	-	2,324,511
Business-type Activities:						
Water fund	893,706	-	1,035,684	-	1,006,135	1,006,135
Sewer fund	1,377,173	-	1,161,150	-	1,155,718	1,155,718
Storm water fund	273,310	-	593,338	-	320,028	320,028
Municipal building authority	71,983	252,549	-	-	180,566	180,566
Total Business-type Activities	2,616,172	2,488,447	2,790,172	-	2,662,447	2,662,447
Total Primary Government	\$ 6,944,962	\$ 5,166,233	\$ 6,760,187	\$ 2,324,511	\$ 2,662,447	\$ 4,986,958
General revenues:						
Property tax				795,906	-	795,906
Sales tax				1,285,298	-	1,285,298
Franchise and other taxes				643,169	-	643,169
Interest income				36,406	31,442	67,848
Impact fees				641,728	585,041	1,226,769
Miscellaneous				3,326,076	140,367	3,466,443
Total general revenues and transfers				6,728,583	756,850	7,485,433
Change in net position				9,053,094	3,419,297	12,472,391
Net Position - Beginning				19,278,773	16,203,479	35,482,252
Net Position - Ending				\$ 28,331,867	\$ 19,622,776	\$ 47,954,643

The notes to the financial statements are an integral part of this statement
11

Nibley City
Balance Sheet – Governmental Funds
As of June 30, 2022

	General Fund	Capital Project Fund	First Responder Fund (Nonmajor)	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 1,365,659	\$ 3,719,015	\$ (13,009)	\$ 5,071,665
Restricted cash	2,007,312	-	69,690	2,077,002
Receivables:				
Taxes	1,203,384	-	-	1,203,384
Accounts	64,003	-	13,009	77,012
Intergovernmental	98,334	-	-	98,334
Total assets	<u>4,738,692</u>	<u>3,719,015</u>	<u>69,690</u>	<u>8,527,397</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	518,721	1,495,621	-	2,014,342
Deferred inflows of resources	958,448	-	-	958,448
Total liabilities and deferred inflows	<u>1,477,169</u>	<u>1,495,621</u>	<u>-</u>	<u>2,972,790</u>
Fund balances:				
Restricted - Impact fees/Capital outlay	2,007,312	-	-	2,007,312
Restricted - First responders	-	-	69,690	69,690
Assigned - Capital outlay	-	2,223,394	-	2,223,394
Unassigned	1,254,211	-	-	1,254,211
Total fund balances	<u>3,261,523</u>	<u>2,223,394</u>	<u>69,690</u>	<u>5,554,607</u>
Total liabilities and fund balances	<u>\$ 4,738,692</u>	<u>\$ 3,719,015</u>	<u>\$ 69,690</u>	<u>\$ 8,527,397</u>

The notes to the financial statements are an integral part of this statement

Nibley City
Reconciliation of Total Governmental Fund Balances to
Government-wide Net Position
As of June 30, 2022

Total fund balances - governmental fund types:	<u>\$ 5,554,607</u>
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets and net pension assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:	23,090,469
Deferred inflows and outflows of resources, an acquisition or consumption of net position that applies to future periods, is not shown in the fund statements.	
Deferred outflows of resources relating to pensions	118,630
Deferred inflows of resources relating to pensions	(350,315)
Long-term liabilities, including bonds payable, compensated absences, and/or lease obligations are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences	(81,524)
Net Pension Liability	<u>-</u>
Net Position of government activities	<u><u>\$ 28,331,867</u></u>

The notes to the financial statements are an integral part of this statement

Nibley City
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2022

	General Fund	Capital Project Fund	First Responder Fund (non-major)	Total Governmental Funds
REVENUES				
Taxes				
Sales taxes	\$ 1,285,298	\$ -	\$ -	\$ 1,285,298
Property taxes	795,906	-	-	795,906
Franchise taxes	377,961	-	-	377,961
Mass transit tax	265,208	-	-	265,208
Licenses and permits	425,989	-	-	425,989
Intergovernmental revenue	766,015	3,209,500	-	3,975,515
Charges for services	1,655,228	-	157,428	1,812,656
Fines and forfeitures	672,376	-	-	672,376
Interest income	31,672	4,530	204	36,406
Miscellaneous	152,258	256,235	-	408,493
Total revenues	6,427,911	3,470,265	157,632	10,055,808
EXPENDITURES				
Current:				
Culture, parks, and recreation	446,341	-	-	446,341
Highways and streets	290,106	-	-	290,106
Administration	585,771	-	-	585,771
Sanitation	585,916	-	-	585,916
Public works	337,138	-	-	337,138
Public safety	296,753	-	126,284	423,037
Non-departmental	232,083	-	-	232,083
Planning and zoning	280,066	-	-	280,066
Legislative	55,856	-	-	55,856
Community development	316,985	-	-	316,985
Capital outlay	1,251,333	3,665,418	-	4,916,751
Total expenditures	4,678,348	3,665,418	126,284	8,470,050
Excess revenues over (under) expenditures	1,749,563	(195,153)	31,348	1,585,758
Other financing sources (uses)				
Transfers in	-	1,500,000	-	1,500,000
Transfers out	(1,500,000)	-	-	(1,500,000)
Contributions to other government entities	(136,819)	-	-	(136,819)
Total other financing sources and uses	(1,636,819)	1,500,000	-	(136,819)
Excess of revenues and other sources over (under) expenditures and other uses	112,744	1,304,847	31,348	1,448,939
Fund balances - beginning of year	3,148,779	918,547	38,342	4,105,668
Fund balances - end of year	\$ 3,261,523	\$ 2,223,394	\$ 69,690	\$ 5,554,607

The notes to the financial statements are an integral part of this statement

Nibley City

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Government-wide Statement of Activities For the Year Ended June 30, 2022

Net changes in fund balances - total governmental funds	\$ 1,448,939
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Developer contributions of assets are also not reported in fund statements as they do not represent current resources, but rather are included with capital assets on the Statement of Net Position. This is the amount by which capital outlay and developer contributions of assets exceeded depreciation in the current period.	7,482,187
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Change in Compensated Absences	(5,575)
Pension benefits/pension expenses resulting from pension liability	<u>127,543</u>
Change in net position of governmental activities	<u>\$ 9,053,094</u>

The notes to the financial statements are an integral part of this statement

Nibley City
Statement of Net Position – Proprietary Funds
As of June 30, 2022

	Business-Type Activities - Enterprise Funds				Total
	Water Fund	Sewer Fund	Municipal Building Authority	Storm Water Fund	
ASSETS AND DEFERRED OUTFLOWS					
Current assets:					
Cash and cash equivalents:					
Unrestricted	\$ 988,155	\$ 1,721,891	\$ 14,828	\$ 404,454	\$ 3,129,328
Restricted	472,451	1,380,061	-	159,162	2,011,674
Receivables:					
Utilities (net of allowance)	139,816	131,037	-	24,241	295,094
Total current assets	1,600,422	3,232,989	14,828	587,857	5,436,096
Noncurrent assets:					
Property and Equipment:					
Land and water rights	193,008	305,124	10,000	-	508,132
Construction in Progress	-	-	-	81,697	81,697
Buildings and improvements	10,173,865	10,919,213	1,703,790	1,670,901	24,467,769
Machinery and equipment	437,196	903,813	77,854	237,966	1,656,829
Accumulated depreciation	(3,314,107)	(4,494,239)	(657,520)	(320,865)	(8,786,731)
Net pension asset	36,512	41,337	-	16,852	94,701
Total noncurrent assets	7,526,474	7,675,248	1,134,124	1,686,551	18,022,397
Total assets	9,126,896	10,908,237	1,148,952	2,274,408	23,458,493
Deferred Outflows of Resources:					
Deferred outflows related to pensions	17,620	19,947	-	8,133	45,700
Total Assets and Deferred Outflows	9,144,516	10,928,184	1,148,952	2,282,541	23,504,193
LIABILITIES AND DEFERRED INFLOWS					
Current liabilities:					
Accounts payable	18,851	132,032	-	125,184	276,067
Accrued interest payable	-	-	21,083	-	21,083
Compensated absences - current	2,440	6,497	-	5,476	14,413
Current portion of bonds payable	-	260,000	22,000	-	282,000
Total current liabilities	21,291	398,529	43,083	130,660	593,563
Noncurrent liabilities:					
Compensated absences	-	14,396	-	12,500	26,896
Bonds payable	-	2,597,000	529,000	-	3,126,000
Total noncurrent liabilities	-	2,611,396	529,000	12,500	3,152,896
Total liabilities	21,291	3,009,925	572,083	143,160	3,746,459
Deferred inflows of Resources:					
Deferred inflows related to pensions	52,032	58,910	-	24,016	134,958
Total Liabilities and Deferred Inflows	73,323	3,068,835	572,083	167,176	3,881,417
NET POSITION					
Net Investment in Capital Assets	7,489,962	5,036,911	605,124	1,588,002	14,719,999
Restricted:					
Bond reserve	-	421,118	-	-	421,118
Impact fees	472,451	958,943	-	159,162	1,590,556
Unrestricted	1,108,780	1,442,377	(28,255)	368,201	2,891,103
Total Net Position	\$ 9,071,193	\$ 7,859,349	\$ 576,869	\$ 2,115,365	\$ 19,622,776

The notes to the financial statements are an integral part of this statement

Nibley City
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2022

	Business-Type Activities - Enterprise Funds				Total Business Type
	Water Fund	Sewer Fund	Municipal Building Authority	Storm Water Fund	
Operating revenues:					
Services	\$ 790,868	1,371,741	\$ -	\$ 252,549	\$ 2,415,158
Connection fees	73,289	-	-	-	73,289
Other operating revenues	52,217	15,350	50,000	22,800	140,367
Total operating revenues	916,374	1,387,091	50,000	275,349	2,628,814
Operating expenses:					
Wages and benefits	56,410	78,583	-	57,754	192,747
Current expenses	600,845	986,732	-	108,404	1,695,981
Depreciation	236,451	311,858	49,925	107,152	705,386
Total operating expenses	893,706	1,377,173	49,925	273,310	2,594,114
Operating income	22,668	9,918	75	2,039	34,700
Nonoperating revenues (expenses):					
Impact fee income	312,391	272,650	-	-	585,041
Interest revenue	15,340	13,352	130	2,620	31,442
Capital contributions	1,035,684	1,161,150	-	593,338	2,790,172
Interest expense	-	-	(22,058)	-	(22,058)
Total nonoperating revenues (expenses)	1,363,415	1,447,152	(21,928)	595,958	3,384,597
Change in net position	1,386,083	1,457,070	(21,853)	597,997	3,419,297
Total Net Position - Beginning	7,685,110	6,402,279	598,722	1,517,368	16,203,479
Total Net Position - Ending	\$ 9,071,193	\$ 7,859,349	\$ 576,869	\$ 2,115,365	\$ 19,622,776

The notes to the financial statements are an integral part of this statement

Nibley City
Statement of Cash Flows – Proprietary Funds
For the Year Ended June 30, 2022

	Business-Type Activities - Enterprise Funds				Total
	Water Fund	Sewer Fund	Municipal Building Authority	Storm Water Fund	
Cash Flows From Operating Activities					
Receipts from customers	\$ 984,403	\$ 1,382,105	\$ 59,606	\$ 273,504	\$ 2,699,618
Payments to suppliers	(631,462)	(969,436)	-	16,229	(1,584,669)
Payments to employees	(97,008)	(95,730)	-	(66,022)	(258,760)
Net cash provided (used) by operating activities	255,933	316,939	59,606	223,711	856,189
Cash Flows From Capital and Related Financing Activities					
Purchases of capital assets	(1,035,684)	(1,281,621)	-	(718,338)	(3,035,643)
Impact fee income	312,391	272,650	-	-	585,041
Capital contributions from others	1,035,684	1,161,150	-	593,338	2,790,172
Principal paid on capital debt	(9,971)	(260,000)	(22,000)	-	(291,971)
Interest paid on capital debt	-	-	(22,909)	-	(22,909)
Net cash provided (used) by capital and related financing activities	302,420	(107,821)	(44,909)	(125,000)	24,690
Cash Flows From Investing Activities					
Interest received	15,340	13,352	130	2,620	31,442
Net cash provided (used) by investing activities	15,340	13,352	130	2,620	31,442
Net increase (decrease) in cash and cash equivalents	573,693	222,470	14,827	101,331	912,321
Cash and cash equivalents, July 1	886,913	2,879,482	1	462,285	4,228,681
Cash and cash equivalents, June 30	\$ 1,460,606	\$ 3,101,952	\$ 14,828	\$ 563,616	\$ 5,141,002
Cash and cash equivalents at end of year consists of:					
Unrestricted cash	\$ 988,155	\$ 1,721,891	\$ 14,828	\$ 404,454	\$ 3,129,328
Restricted cash	472,451	1,380,061	-	159,162	2,011,674
	\$ 1,460,606	\$ 3,101,952	\$ 14,828	\$ 563,616	\$ 5,141,002
Reconciliation of operating income to net cash provided (used) by operating activities:					
Operating income	\$ 22,668	\$ 9,918	\$ 75	\$ 2,039	\$ 34,700
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation and amortization expense	236,451	311,858	49,925	107,152	705,386
Noncash change in pension/benefit expense	(18,945)	(21,447)	-	(8,746)	(49,138)
Decrease (increase) in accounts receivable	68,029	(4,986)	9,606	(1,845)	70,804
Increase (decrease) in accounts payable	(30,617)	17,296	-	124,633	111,312
Increase (decrease) in compensated absences	(21,653)	4,300	-	478	(16,875)
Total adjustments	233,265	307,021	59,531	221,672	821,489
Net cash provided (used) by operating activities	\$ 255,933	\$ 316,939	\$ 59,606	\$ 223,711	\$ 856,189

The notes to the financial statements are an integral part of this statement

Notes to Financial Statements

The notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

Note 1 – Summary of Significant Accounting Policies

The accompanying financial statements of Nibley City have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB).

The accompanying financial statements present the financial position of the various fund types and the results of their operations. The basic financial statements are presented for the year ended June 30, 2022.

Reporting Entity

Nibley City (the City) was incorporated under the laws of the state of Utah. The City operates by ordinance under the Mayor-Council form of government and provides such services as are authorized by its charter including public safety (police and fire), highways and streets, sanitation, recreation, public improvements, planning and zoning, and general administration. In addition, the City owns and operates water and sewer utilities.

Basis of Presentation

The government-wide financial statements report information on the financial position and all of the activities of the City. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of the given program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program. Program revenues include operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as general revenues. Fiduciary funds are not reported in the government-wide financial statements.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The City applies expenses for restricted resources first when both restricted and unrestricted net position are available.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, and claims and judgements are recognized only when payment is due.

Nibley City

Notes to the Financial Statements

June 30, 2022

Property taxes, state-shared revenue, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be available only when cash is received by the City.

The City has presented the following major governmental funds:

General Fund – is the main operating fund of the City. This fund is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

Capital Projects Fund – is used to account for fund received and expended for the acquisition or construction of capital facilities, improvements, and equipment (other than those financed by proprietary funds).

The City has presented the following major governmental funds:

Water Utility – is used to account for the activities of the City's water production, treatment, and distribution operations.

Sewer Utility – is used to account for the activities of the City's sewer treatment operations.

Storm Water Services – is used to account for the activities of the City's storm water runoff.

Municipal Building Authority – is used to account for the activities of some of the City's real estate.

Proprietary funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's principal ongoing operations. The principal operating revenue of our proprietary funds relates to charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Net Position

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds can be spent.

Net position for governmental funds can consist of the following:

Nonspendable – Any nonspendable fund balance includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.

Restricted – Any restricted fund balance includes amounts that are restricted for specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.

Nibley City

Notes to the Financial Statements

June 30, 2022

Committed – Any committed fund balance includes amounts that can only be used for the specific purposes determined by a formal action of the City's highest level of decision-making authority, the Nibley City Council. Commitments may be changed or lifted only by the City taking the same formal action that imposed the constraint originally (for example: resolution or ordinance).

Assigned – Any assigned fund balance includes amounts intended to be used by the City for specific purposes that are neither restricted nor committed. Intent is expressed by (a) the Nibley City Council or (b) a body to which the governing body has delegated the authority to assign amounts. Assigned amounts also include all residual amounts in governmental funds (except negative amounts) other than the General Fund that are not classified as non-spendable, restricted, or committed.

Unassigned – The unassigned fund balance is the residual classification for the General Fund. This designation is also used in other governmental funds to report a negative fund balance.

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple net position classifications, net position is depleted in the order of restricted, committed, assigned, and unassigned, as needed unless the City Council has provided otherwise in its commitment or assignment actions.

Property Taxes

Cache County assesses all taxable property other than centrally-assessed property, which is assessed through the state by May 22nd of each year. The City must adopt a final tax rate prior to June 22nd, which is then submitted to the State for approval. Property taxes are due on November 30th. Delinquent taxes are subject to a penalty of 2% or \$10, whichever is greater. After January 16th of the following year, delinquent taxes and penalties bear interest at 6% above the federal discount rate from January 1st until paid.

Property tax revenues are recognized when they become measurable and available. Amounts available include those property tax receivables expected to be collected within 60 days after year end.

Short-term Interfund Receivables/Payables

During the course of operations, transactions occur which result in amounts owed to a particular fund by another fund, other than for goods provided or services rendered. These receivables and payables are classified as interfund receivables/payables on the balance sheet.

Internal Activity in the Government-Wide Financial Statements

Any internal activity between funds is eliminated for the presentation of the government-wide financial statements.

Compensated Absences

Under terms of administrative policy, regular, full-time, and permanent employees are granted paid time off (PTO) or vacation and sick leave in varying amounts which may be accumulated and paid upon separation from City service. Vested or accumulated PTO or vacation and sick leave that is due at year-end to terminated employees is reported as an expenditure and liability of the governmental fund that will pay it. Amounts of vested or accumulated PTO or vacation and sick leave that are not due and payable at year-end are reported only in the proprietary funds and in the government-wide financial statements. No liability is recorded for non-vesting rights to personal leave.

Pensions

For purposes of measuring the net pension liability, deferred outflow of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows/inflows of Resources

In addition to assets, financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. The City has one of these items that qualify for reporting in this category. Deferred outflows of resources related to pensions – includes a) net difference between projected and actual earnings on pension plan investments and b) City contributions subsequent to the measurement date.

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The City reports two of these items. Property taxes are reported as deferred inflows of resources since they are recognized as receivables before the period for which the taxes are levied. Deferred inflows of resources related to pensions – includes a) differences between expected and actual experience and b) changes of assumptions in the measurement of the net pension liability/asset. These amounts are also reported on the government-wide statement of net position.

Cash and Investments

The City considers all highly liquid investments maturing within three months of date of purchase to be cash equivalents. Cash balances are invested to the extent available. Investments include obligation of the U.S. Treasury, and repurchase agreements. Cash deemed to be in excess of immediate needs, other than cash and investments held for the City by trustees, is invested in the Utah State Public Treasurer's Investment Fund or in approved corporate bonds. Investments are stated at cost, which approximates fair market value.

Budget Amendments

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual budgets are adopted for governmental and proprietary fund types. Encumbrance accounting is not employed by the City in its governmental funds, therefore all annual appropriations lapse at fiscal year-end. Project length financial plans are adopted for all capital projects.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities at June 30, 2022, and revenues and expenses during the year then ended. The actual results could differ from those estimates.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental and business-type activities columns in the government-wide financial statements and in the fund financial statements for the proprietary funds. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their fair market value on the date donated. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized. Interest has not been capitalized during the period on property, plant, and equipment in the governmental funds.

Assets, having an original cost of \$5,000 or more are capitalized. Depreciation has been calculated on each class of depreciable property other than infrastructure using the straight-line method. Estimated useful lives are as follows:

Buildings and improvements	25-50 Years
Improvements other than buildings	7-50 Years
Machinery and equipment	5-20 Years
Infrastructure	15-40 Years

Transactions Between Funds

Legally authorized transfers are treated as interfund transfers and are included in the results of operations in the City funds.

Cash and Cash Equivalents

For the purpose of the Statement of Net Position, the term “cash and cash equivalents” includes all demand deposit accounts, savings accounts, or other short-term, highly-liquid investments. For the purposes of the Statement of Cash Flows, the enterprise funds consider all highly-liquid investments (including restricted position) with original maturities of three months or less to be cash equivalents.

Note 2 – Deposits and Investments with Financial Institutions

The City follows the requirements for the Utah Money Management Act (*Utah Code*, Section 51, Chapter 7) in handling its depository and temporary investment transactions. This Act requires the depositing of City funds in a “qualified depository.” The Act defines a “qualified depository” as any financial institution whose deposits are insured by an agency of the federal government, and which has been certified by the Utah Commissioner of Financial Institutions as meeting the requirement of the Act and adhering to the rules of the Utah Money Management Council. Following are discussions of the City’s exposure to various risks related to its cash management activities.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the City’s deposits may not be recovered. The City does not have a formal deposit policy for custodial credit risk. The uninsured and uncollateralized portion of the City’s bank balances were \$0 on June 30, 2022.

Credit Risk

Credit risk is the risk that the counterparty to an investment will not fulfill its obligations. The City’s policy for limiting the credit risk of investments is to comply with the Money Management Act. The Act requires investments transactions to be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities.

Nibley City
Notes to the Financial Statements
 June 30, 2022

Permitted investments include deposits of qualified depositories; repurchase agreements; commercial paper that is classified as “first-tier” by two nationally recognized statistical rating organizations, one of which must be Moody’s Investor Services or Standard & Poors; bankers acceptances; obligations of the U.S. Treasury and U.S. Government sponsored enterprises; bonds and notes of political subdivisions of the State of Utah; fixed rate corporate obligations and variable rate securities rated “A” or higher by two nationally recognized statistical rating organizations as defined in the Act.

The City is authorized to invest in the Utah Public Treasurer’s Investment Fund (PTIF), an external pooled investment fund managed by the Utah State Treasurer and subject to the Act and Council requirements. The PTIF is not registered with the SEC as an investment company, and deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah. The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses, net of administration fees, of the PTIF are allocated based on the participants’ average daily balances. The fair value of the City’s position in the pool is the same as the value of its pool shares. The PTIF has not been rated.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The local government’s policy to limit this risk is to adhere to the rules of the Money Management Council.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates of debt investments will adversely affect the fair value of an instrument. The City manages its exposure to declines in fair value by investment mainly in the PTIF and adhering to the Money Management Act. The Act requires that the remaining term to maturity of investments maturity of investments may not exceed the period of availability of the funds to be invested.

As of June 30, 2022 the government had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity</u>
PTIF	\$10,826,467	less than 1 year

Investments are measured at fair value on a recurring basis. *Recurring* fair value measurements are those the Governmental Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset’s fair value. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The City’s investments of \$10,826,467 are with the Utah PTIF as aforementioned and are considered Level 2 inputs.

The deposits and investments described above are included on the Statement of Net Position as per the following reconciliation:

Reconciliation to Government-wide Statement of Net Assets:			
Deposits	Deposits	\$	1,463,002
Investments	Investments		10,826,467
Cash on hand	Cash on hand		200
	Total	<u>\$</u>	<u>12,289,669</u>
Government - Wide			
Cash and Cash Equivalents	Unrestricted	\$	8,200,993
Restricted Cash	Restricted		4,088,676
	Total	<u>\$</u>	<u>12,289,669</u>

Nibley City
Notes to the Financial Statements
June 30, 2022

Note 3 – Legal Compliance – Budgets

On or before the first scheduled City council meeting in May, all agencies of the City submit requests for appropriation to the City’s financial officer so that a budget may be prepared. The budget is prepared by fund, function, and activity, and includes information and the past year, current year estimates, and requested appropriations for the next fiscal year.

The proposed budget is presented to the City council for review at the first scheduled meeting in May. The City council holds public hearings and may add to, subtract from, or change appropriations, but may not change the form of the budget. Any changes to the budget must be within the revenues and reserves estimated as available by the City financial officer or the revenue estimates must be changed by an affirmative vote of a majority of the City council. Within 30 days of adoption, the final budget must be submitted to the Utah State Auditor. If there is no increase to the certified tax rate, a final rate is adopted by June 22nd and adoption of budgets is done similarly.

State statute requires that City officers shall not make or incur expenditures or encumbrances in excess of total appropriations for any department in the budget as adopted or subsequently amended.

Note 4 – Capital Assets

Capital Asset activity for the year ended June 30, 2022 was as follows:

	<u>June 30, 2021</u>	<u>Additions</u>	<u>Retirements</u>	<u>June 30, 2022</u>
Governmental Assets				
Assets not Depreciated				
Land	\$ 7,025,474	\$ 402,359	\$ -	\$ 7,427,833
Assets Being Depreciated				
Building & Improvements	13,069,427	5,284,426	-	18,353,853
Infrastructure	3,087,471	2,548,041	-	5,635,512
Machinery & Equipment	1,853,227	8,001	-	1,861,228
Total Governmental Assets	25,035,599	8,242,827	-	33,278,426
Accumulated Depreciation				
Building and Improvements	(7,137,972)	(609,892)	-	(7,747,864)
Infrastructure	(936,221)	(101,865)	-	(1,038,086)
Machinery & Equipment	(1,598,943)	(48,883)	-	(1,647,826)
Total Accumulated Depreciation	(9,673,136)	(760,640)	-	(10,433,776)
Net Governmental Capital Assets	\$ 15,362,463			\$ 22,844,650
Business-Type Assets				
Assets not Depreciated				
Land and water rights	\$ 508,132	-	-	\$ 508,132
Construction in progress	81,697	-	-	81,697
Assets Being Depreciated				
Buildings & improvements	21,873,957	2,593,812	-	24,467,769
Machinery & Equipment	1,214,999	441,830	-	1,656,829
Total Business-Type Assets	23,678,785	3,035,642	-	26,714,427
Accumulated Depreciation				
Buildings & Improvements	(7,309,883)	(380,372)	-	(7,690,255)
Machinery & Equipment	(771,462)	(325,014)	-	(1,096,476)
Total Accumulated Depreciation	(8,081,345)	(705,386)	-	(8,786,731)
Net Business-Type Capital Assets	\$ 15,597,440			\$ 17,927,696

Nibley City
Notes to the Financial Statements
June 30, 2022

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental		Business-type	
General Government	38,032	Water	236,451
Public Safety	68,458	Sewer	311,858
Highways and Public Improvements	616,118	Storm drain	107,152
Parks and recreation	38,032	Municipal building	49,925
	<u>760,640</u>		<u>705,386</u>

Note 5 – Long-term Debt

Long-term liability transactions for the fiscal year ended June 30, 2022, were as follows:

Type of Debt	Balance June 30, 2021	Additions	Deductions	Balance June 30, 2022	Due within one year
Governmental					
Compensated absences	\$ 75,949	\$ 5,575	\$ -	\$ 81,524	\$ 28,533
Business-Type Activities:					
Compensated absences	\$ 58,184	\$ -	\$ (16,875)	\$ 41,309	\$ 14,413
Revenue bonds					
2010 MBA lease revenue	\$ 573,000	\$ -	\$ (22,000)	\$ 551,000	\$ 22,000
2012 water revenue	9,971	-	(9,971)	-	-
2004 sewer revenue	3,117,000	-	(260,000)	2,857,000	260,000
	<u>\$ 3,699,971</u>	<u>\$ -</u>	<u>\$ (291,971)</u>	<u>\$ 3,408,000</u>	<u>\$ 282,000</u>

Details of long-term debt for business-type activities consists of the following:

Notes and bonds payable

2010 MBA lease revenue bonds

\$850,000 bond payable, due in various annual installments, including interest at 4%, through October 2042. The note is secured by land.

\$ 551,000

2004 sewer revenue bonds

\$7,739,000 bond payable, due in various annual installments bearing no interest, through May 2034. The note is secured by future sewer billings.

2,857,000

\$ 3,408,000

All revenue bonds are secured and collateralized by their respective future revenue streams.

Nibley City
Notes to the Financial Statements
June 30, 2022

The following is a summary of the annual payments to maturity for the business-type revenue bonds:

Year Ending June 30	Business-type Activities Bonds Payable	
	Principal	Interest
2023	\$ 282,000	\$ 26,720
2024	293,000	25,840
2025	294,000	24,920
2026	295,000	23,960
2027	296,000	22,960
2028-2032	1,611,000	98,360
2033-2037	232,000	66,480
2038-2042	105,000	16,160
Total	<u>\$3,408,000</u>	<u>\$ 305,400</u>

Note 6 – Restricted Net Position /Fund Balance Classifications

Restricted net position represents amounts required to be maintained to satisfy third party agreements or legal requirements. On June 30, 2022 the City’s enterprise funds held \$421,118 restricted for future bond payments, and \$1,590,556 for impact fees.

Pursuant to GASB No. 54 (see Note 1, *Net Position*) the governmental fund balances are classified as follows:

Restricted fund balance - \$2,077,002 for future roads, parks, first responders, and other projects.

Assigned fund balance - \$2,223,394 for future capital projects.

The remaining fund balance is unassigned.

Note 7 – Pension Plans

General information about the Pension Plan

Plan Description: Eligible plan participants are provided with pensions through the Utah Retirement Systems. Utah Retirement Systems are comprised of the following Pension Trust Funds:

Defined Benefit Plans

The **Public Employees Noncontributory Retirement System (Noncontributory System)** is a multiple employer, cost sharing, public employee retirement system.

The **Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System)** is a multiple employer, cost sharing, public retirement systems.

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have not previous credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

Nibley City

Notes to the Financial Statements

June 30, 2022

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Utah State Retirement Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code Grants the authority to establish and amend the benefit terms.

URS issues a publicly available financial report that can be obtained in writing Utah Retirement Systems, 560 E. 200 S, Salt Lake City, Utah 84102 or visiting the website: www.urs.org/general/publications.

Summary of Benefits by System

Benefits provided: URS provides retirement, disability, and death benefits.

Retirement benefits are as follows:

Summary of Benefits by System

Retirement benefits are as follows:

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percent per year of service	COLA**
Noncontributory System	Highest 3 years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Tier 2 Public Employees System	Highest 5 years	35 years any age 20 years any age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%

* Actuarial reductions are applied.

** All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.

Contribution Rate Summary

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by state statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2022 are as follows:

	Employee	Employer	Employer 401(k) Plan
Contributory System			
111-Local Government Division Tier 2	N/A	16.07%	0.62%
Noncontributory System			
15-Local Government Division Tier 1	N/A	18.47%	N/A
Tier 2 DC Only			
211-Local Government	N/A	6.69%	10.00%

***Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.

Nibley City
Notes to the Financial Statements
June 30, 2022

For fiscal year ended June 30, 2022, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 68,264	N/A
Tier 2 Public Employees System	77,394	-
Tier 2 DC Only System	11,992	N/A
Total Contributions	\$ 157,650	\$ -

Contributions reported are the URS Board-approved required contributions by System. Contributor the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

Contributions reported are the URS board approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

Combined Pension Assets, Liabilities, Expense, and Deferred Outflows and Inflows of Resources Relating to Pensions

At June 30, 2022, we reported a net pension asset of \$340,519 and net pension liability of \$0.

	(Measurement Date): December 31, 2020				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2019	Change (Decrease)
Noncontributory System	\$ 330,377	\$ -	0.0576866%	0.0598456%	-0.0021590%
Tier 2 Public Employees System	10,142	-	0.0239637%	0.0245101%	-0.0005464%
Total Net Pension Asset / Liability	\$ 340,519	\$ -			

The net pension asset and liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2020 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2022, we recognized pension expense of (\$19,735).

At June 30, 2022 we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 39,530	\$ 1,307
Changes in assumptions	40,464	2,229
Net difference between projected and actual earnings on pension plan investments	-	469,869
Changes in proportion and differences between contributions and proportionate share of contributions	5,365	11,870
Contributions subsequent to the measurement date	78,969	-
Total	\$ 164,328	\$ 485,275

\$78,969 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2021.

Nibley City
Notes to the Financial Statements
June 30, 2022

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>Deferred Outflows (inflows) of Resources</u>
2022	\$ (85,720)
2023	\$ (136,424)
2024	\$ (112,275)
2025	\$ (76,430)
2026	\$ 1,957
Thereafter	\$ 8,976

Noncontributory System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2022, we recognized pension expense of (\$54,952).

At June 30, 2022, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 34,603	\$ -
Changes in assumptions	31,007	2,133
Net difference between projected and actual earnings on pension plan investments	-	444,809
Changes in proportion and differences between contributions and proportionate share of contributions	-	11,870
Contributions subsequent to the measurement date	33,060	-
Total	<u>\$ 98,670</u>	<u>\$ 458,812</u>

\$33,060 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2021.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>Deferred Outflows (inflows) of Resources</u>
2022	\$ (81,011)
2023	\$ (130,387)
2024	\$ (107,895)
2025	\$ (73,908)
2026	\$ -
Thereafter	\$ -

Nibley City
Notes to the Financial Statements
June 30, 2022

Tier 2 Public Employees System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2022, we recognized pension expense of \$35,217.

At June 30, 2022, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 4,927	\$ 1,307
Changes in assumptions	9,457	96
Net difference between projected and actual earnings on pension plan investments	-	25,060
Changes in proportion and differences between contributions and proportionate share of contributions	5,365	-
Contributions subsequent to the measurement date	45,909	-
Total	<u>\$ 65,658</u>	<u>\$ 26,463</u>

\$45,909 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2021.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>Deferred Outflows (inflows) of Resources</u>
2022	\$ (4,709)
2023	\$ (6,037)
2024	\$ (4,380)
2025	\$ (2,522)
2026	\$ 1,957
Thereafter	\$ 8,976

Actuarial Assumptions

The total pension liability in the December 31, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary Increases	3.25-9.75 percent, average, including inflation
Investment rate of return	6.95 percent, net of pension plan investment expense, including inflation

Mortality rates were adopted from an actuarial experience study dated January 1, 2020. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate with projected improvement using 80% of the ultimate rates from the MP-219 improvement assumption using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the January 1, 2020, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2019.

Nibley City
Notes to the Financial Statements
June 30, 2022

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) are to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table.

Asset Class	Target Asset Allocation	Expected Return Arithmetic Basis	
		Real Return Arithmetic	Long-Term expected portfolio real rate of return
Equity securities	37%	6.30%	2.33%
Debt securities	20%	0.00%	0.00%
Real assets	15%	6.19%	0.93%
Private equity	12%	9.50%	1.14%
Absolute return	16%	2.75%	0.44%
Cash and cash equivalents	0%	0.00%	0.00%
Totals	100%		4.84%
		Inflation	2.50%
		Expected arithmetic nominal return	7.34%

The 6.95% assumed investment rate of return is comprised of an inflation rate of 2.50%, and a real return of 4.45% that is net of investment expense.

Discount rate: The discount rate used to measure the total pension liability was 6.95 percent. The projection of cash flow used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments, to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate. The discount rate remained unchanged at 6.95 percent.

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate: The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.95 percent, as well as what the proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.95 percent) or 1-percentage-point higher (7.95 percent) than the current rate:

System	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
Noncontributory System	\$ 177,654	\$ (330,377)	\$(754,230)
Tier 2 Public Employees System	60,430	(10,142)	(64,327)
Total	\$ 238,084	\$ (340,519)	\$(818,557)

*** Pension plan fiduciary net position: Detailed information about the pension plans fiduciary net position is available in the separately issued URS financial report.

Nibley City
Notes to the Financial Statements
 June 30, 2022

Defined Contribution Savings Plans

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b), and 408 of the Internal Revenue Code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

Nibley City participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

- *401(k) Plan
- *Roth IRA Plan

Employee and employer contributions to the Utah Retirement Defined Contributions Savings Plan for fiscal year ended June 30, were as follows

401(k) Plan	2022	2021	2020
Employer Contributions	\$131,731	\$92,593	\$82,018
Employee Contributions	\$-	\$-	\$33,256
Roth IRA Plan	2022	2021	2020
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$61,278	\$49,676	\$57,674

Note 8 – Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The City participates in the Utah Local Government Insurance Trust (the Trust), a public entity risk pool to manage its risk of loss. The City pays an annual premium to the trust for its general insurance coverage. The trust was created to be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of one million dollars for each insured event. There have been no claim settlements that exceeded the City's coverage for the past three years.

Note 9 – Subsequent Events

The City has evaluated events and transactions subsequent to the date of the audit report, which is the date the financial statements were available for issuance. No reportable events or transactions were noted.

Required Supplementary Information (Unaudited)

Required supplementary information includes financial information and disclosures that are required by GASB, but are not considered a part of the basic financial statement. Such information includes:

- Budgetary Comparison Schedule – General Fund
- Schedule of the Proportionate Share of the Net Pension Liability
- Schedule of Contributions – Pensions
- Notes to Required Supplementary Information

Nibley City

Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and actual

General Fund

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over(Under)
	Original	Final		
REVENUES				
Taxes				
Sales taxes	\$ 800,000	\$ 800,000	\$ 1,285,298	\$ 485,298
Property taxes	747,350	747,350	795,906	48,556
Franchise taxes	300,000	300,000	377,961	77,961
Mass transit taxes	-	120,000	265,208	145,208
Licenses and permits	200,000	200,000	425,989	225,989
Intergovernmental revenue	649,216	649,216	766,015	116,799
Charges for services	1,471,000	1,511,000	1,655,228	144,228
Fines and forfeitures	286,200	286,200	672,376	386,176
Interest income	43,000	43,000	31,672	(11,328)
Miscellaneous	48,600	48,600	152,258	103,658
Total revenues	4,545,366	4,705,366	6,427,911	1,722,545
EXPENDITURES				
Current:				
Culture, parks, and recreation	458,000	458,000	446,341	(11,659)
Highways and streets	288,000	291,000	290,106	(894)
Administration	629,000	629,000	585,771	(43,229)
Sanitation	552,000	592,000	585,916	(6,084)
Public works	438,000	438,000	337,138	(100,862)
Public safety	481,700	481,700	296,753	(184,947)
Non-departmental	678,216	678,216	232,083	(446,133)
Planning and zoning	335,500	335,500	280,066	(55,434)
Legislative	61,000	61,000	55,856	(5,144)
Community development	315,950	318,450	316,985	(1,465)
Capital outlay	1,650,000	1,650,000	1,251,333	(398,667)
Total expenditures	5,887,366	5,932,866	4,678,348	(1,254,518)
Excess revenues over (under) expenditures	<u>(1,342,000)</u>	<u>(1,227,500)</u>	<u>1,749,563</u>	<u>2,977,063</u>
Other financing sources (uses)				
Beginning fund balance	575,000	1,580,500	-	-
Transfers in	-	-	-	-
Transfers out	(500,000.00)	(1,500,000)	(1,500,000)	-
Contributions to other government units	-	-	(136,819)	136,819.00
Total other financing sources and uses	75,000	80,500	(1,636,819)	-
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$ (1,267,000)</u>	<u>\$ (1,147,000)</u>	<u>112,744</u>	<u>\$ (1,034,256)</u>
Fund balances - beginning of year			3,148,779	
Fund balances - end of year			<u>\$ 3,261,523</u>	

Nibley City
Schedule of the Proportionate Share of the Net Pension Liability
 June 30, 2022
 Last 10 fiscal Years*

As of fiscal year ended June 30,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered employee payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll	Plan fiduciary net position as a percentage of its covered employee payroll
Noncontributory System					
2022	5.7686600%	\$ (330,377)	\$ 377,370	-87.55%	108.70%
2021	0.0598456%	\$ 30,697	\$ 418,487	7.34%	99.20%
2020	0.0627981%	236,678	456,516	51.84%	93.70%
2019	0.0636569%	468,752	458,229	102.30%	87.00%
2018	0.0587781%	257,524	428,491	60.10%	91.90%
2017	0.0583695%	374,804	450,218	83.25%	87.30%
2016	0.0555285%	314,207	405,922	77.41%	87.80%
2015	0.0494244%	214,612	363,038	59.10%	90.20%
Tier 2 Public Employees System*					
2022	2.396370%	(10,142)	445,097	-2.28%	103.80%
2021	0.024510%	3,525	391,633	0.90%	98.30%
2020	0.025559%	5,748	355,395	1.62%	96.50%
2019	0.024751%	2,182	424,465	0.90%	97.40%
2018	0.022127%	2,468	181,457	1.36%	95.10%
2017	0.031485%	(69)	203,382	-0.03%	100.20%
2016	0.035973%	(1,090)	176,450	-6.00%	103.50%

* In accordance with paragraph 81.a of GASB 68, employers will need to disclose a 10-year history of their proportionate share of the Net Pension Liability (Asset) in their RSI. The 10 year schedule will need to be built prospectively. The schedule above is only for the past 8 years.

Nibley City
Schedule of Contributions - Pensions
 June 30, 2022
 Last 10 fiscal Years*

As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in Relation to the contractually required contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
Noncontributory System					
2016	\$ 79,330	\$ 79,330	\$ -	\$ 494,582	16.04%
2017	78,860	78,860	-	474,145	16.63%
2018	76,939	76,939	-	435,690	17.66%
2019	83,411	83,411	-	448,202	18.61%
2020	81,374	81,374	-	635,961	12.80%
2021	70,322	70,322	-	391,755	17.95%
2022	68,264	68,264	-	374,787	18.21%
Tier 2 Public Employees System*					
2016	28,838	28,838	-	216,329	13.33%
2017	32,391	32,391	-	236,683	13.69%
2018	39,264	39,264	-	259,434	15.13%
2019	55,751	55,751	-	358,761	15.54%
2020	54,487	54,487	-	347,118	15.70%
2021	65,932	65,932	-	422,185	15.62%
2022	77,394	77,394	-	477,486	16.21%
Tier 2 Public Employees DC Only System*					
2016	3,373	3,373	-	57,908	5.82%
2017	4,598	4,598	-	74,716	6.15%
2018	6,373	6,373	-	95,906	6.65%
2019	5,570	5,570	-	83,847	6.64%
2020	8,200	8,200	-	125,058	6.56%
2021	10,031	10,031	-	149,948	6.69%
2022	11,992	11,992	-	179,246	6.69%

* Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems. Tier 2 systems were created effective July 1, 2011

Paragraph 81.b of GASB 68 requires employers to disclose a 10-year history of contributions in RSI. The schedule above is only for the past 7 years. Contributions as a percentage of covered payroll may be different than the board certified rate due to rounding and other administrative practices.

Changes in Assumptions Related to Pensions

The investment return was decreased by 0.10% to 6.85% for use in the January 1, 2021 actuarial valuation. This assumption change was based on analysis performed by the actuary and adopted by the Utah State Retirement Board. In aggregate, this assumption change resulted in a \$509 million increase in the Total Pension Liability, which is about 1.3% of the Total Pension Liability as of December 31, 2020 for all systems combined. The demographic assumptions were reviewed and updated in the January 1, 2020 actuarial valuation and are currently scheduled to be reviewed in the year 2023.

Budgetary Comparison Schedules

The budgetary comparison schedule presented in this section of the report is for the City's General Fund.

Budgeting and Budgetary Control

Budgets for the General Fund are legally required and are prepared and adopted on the modified accrual basis of accounting.

Original budgets represent the revenue estimates and spending authority authorized by the City Commission prior to the beginning of the year. Final budgets represent the original budget amounts plus any amendments made to the budget during the year by the Council through formal resolution. Final budgets do not include unexpended balances from the prior year because such balances automatically lapse to unreserved fund balance at the end of each year.

Current Year Excess of Expenditures over Appropriations

For the year ended June 30, 2022 all departments and funds were within budgeted appropriations.

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Additional Reports

Additional Auditor's Reports

- Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
- Independent Auditor's Report on Compliance and Report on Internal Control Over Compliance as Required by the State Compliance Audit Guide.

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INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Mayor and
City Council Members
Nibley City
Nibley , Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nibley City, Utah, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Nibley City’s basic financial statements and have issued our report thereon dated October 10, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Nibley City’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Nibley City’s internal control. Accordingly, we do not express an opinion on the effectiveness of Nibley City’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Nibley City’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Larson & Company, PC

Larson & Company

Spanish Fork, Utah

October 10, 2022



**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE
AS REQUIRED BY THE *STATE COMPLIANCE AUDIT GUIDE***

Honorable Mayor and
City Council Members
Nibley City
Nibley , Utah

Report on Compliance with General State Compliance Requirements

We have audited Nibley City’s (the City) compliance with applicable general state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor that could have a direct and material effect on the City for the year ended June 30, 2022

General state compliance requirements were tested for the year ended June 30, 2022 in the following areas:

Annual Procedures:

Budgetary Compliance
Fund Balance
Government Fees

Restricted Taxes and Related Revenues
Fraud Risk Assessment

Management’s Responsibility

Management is responsible for compliance with the general state requirements referred to above.

Auditor’s Responsibility

Our responsibility is to express an opinion on the City’s compliance based on our audit of the compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *State Compliance Audit Guide*. Those standards and the *State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the City occurred. An audit includes examining, on a test basis, evidence about the City’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with general state compliance requirements. However, our audit does not provide a legal determination of the City’s compliance.

Opinion on General State Compliance Requirements

In our opinion Nibley City complied in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the City for the year ended June 30, 2022.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance which are required to be reported in accordance with the *State Compliance Audit Guide*.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the compliance requirements that could have a direct and material effect on the City to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with general state compliance requirements and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a general state compliance requirement on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a general state compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a general compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Larson & Company, PC

Larson & Company, PC
Spanish Fork, Utah

October 10, 2022

Nibley City
COMMUNICATION WITH THOSE CHARGED
WITH GOVERNANCE
June 30, 2022



To the Honorable Mayor and
Members of the City Council
Nibley , Utah

We have audited the financial statements of Nibley City as of and for the year ended June 30, 2022, and have issued our report thereon dated October 10, 2022. Professional Standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated September 1, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Nibley City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgement, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our finding regarding significant control deficiencies and material weaknesses, if applicable, and material noncompliance, and other matters noted during our audit at the end of this communication letter in the schedule of findings section.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks:

- Improper revenue recognition
- Cash disbursements
- Potential management bias, financial statement estimates, and management's ability to override controls.

Qualitative Aspects of the Entity's Significant Accounting Practices

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Nibley City are included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgements. Those judgements are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgements.

Financial Statement Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management related to the performance of our audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. All proposed entries were approved by management and were posted to the entity's financial records.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the entity's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. We noted nothing to report to Those Charged with Governance.

Management Representations

We have requested certain representations from management, which are included in the management representation letter dated October 10, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the entity, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition of our retention as the entity's auditors.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis and required supplementary information (RSI) as listed in the table of contents, which are RSI that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of the Board and management of Nibley City and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Larson & Company, PC

Larson & Company, PC

Spanish Fork, Utah
October 10, 2022

Internal control findings – Current year

There were no internal control findings noted in the current year.

State compliance findings – Current year

There were no state compliance findings noted in the current year.

Internal control findings – Prior year

There were no internal control findings noted in the prior year.

State compliance findings – Prior year

There were no state compliance findings noted in the prior year.

Agenda Item #11

Description	Discussion & Consideration – Resolution 22-26 Amending the Consolidated Fee Schedule, Regarding Animal Licensing Fees (First Reading)
Presenter	Amy Johnson, City Treasurer
Recommendation	Move to approve Resolution 22-26 Amending the Consolidated Fee Schedule, Regarding Animal Licensing Fees and waive second reading if desired. Staff would like to start advertising and charging the Early Bird registration fee starting November 1, 2022..
Reviewed By	City Manager, City Treasurer

Background

Staff has been working hard the last couple of years to increase the number of citizens who participate in registering their dogs. Besides state laws and city ordinances requiring such, the City would like to see dogs registered for two main reasons. First, so that animal control will be able to return unsupervised pets to owners without having to go through the impound process. The process is cumbersome for both animal control, and the property owner, and until recent changes in impound contracts, it was also cumbersome to City staff, and a cost to tax payers. The second is to ensure that Rabie's vaccines are up to date and current. Although seldom seen, Rabie's is a deadly disease that can be fatal to humans.

A third reason would be to receive revenue's to help offset the costs of the animal control contract with Cache County. In the past, revenue from dog registrations has been far below the cost of the animal control contract. However, staff has worked hard, in conjunction with Cache County Animal Control, and last fiscal year covered nearly 90% of the contract amount with revenues from dog registrations.

In an effort to continue this trend, staff would like to alter the fee schedule verbiage. Instead of reference a "late fee" for registrations after January 1st, Nibley City would instead incentivize on-time registration with an "early bird discount" for those that pay before January 1. Thereafter the resident would be charged the regular price of registering their spayed/neutered/ or unaltered dog. The hoped for result is to incentivizing citizens to take the initiative to register their dogs. This should lower the amount of effort staff expends to ensure animal registrations are up-to-date and will reduce the number of negative interactions with citizens, between City Staff and Cache County Animal Control.

RESOLUTION 22-26

**A RESOLUTION AMENDING THE CONSOLIDATED FEE SCHEDULE,
REGARDING ANIMAL LICENSING FES**

WHEREAS, State Law and the City Code empower the Nibley City Council to set rates and charge fees for services provided by the City;

WHEREAS, the City has historically set rates and fees for services through various resolutions from time to time as needed;

WHEREAS, the City Council finds that it is in the best interest of Nibley City and its residents to update the consolidated schedule of all dog registration or licensing fees and to review and update the schedule as needed;

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE NIBLEY CITY COUNCIL THAT:

1. The rate charged for dog registration between the months of January-December shall be changed to \$25.00 for a neutered animal and \$35 for an unaltered dog. Beginning July 1 through December 31 of the current registration year, new dog registration for neutered/unaltered dogs is \$17.50/\$12.50. Nibley residents will receive an Early Bird discount of \$10.00 if dogs are registered prior to January 1 of the upcoming registration year.
2. The Consolidated Fee Schedule attached hereto as Exhibit A and the rates, fees, and charges set forth therein are hereby enacted and adopted.
3. This Resolution does not repeal, abrogate, annul, or impair in any way the existing resolutions or ordinances of the City except to modify the rates, fees, and charges reflected in the Consolidated Fee Schedule. All rates, fees, or charges not listed in the Consolidated Fee Schedule which are contained in or promulgated pursuant to any current resolution or ordinance shall remain in full force and effect, unless and until duly modified. All resolutions or ordinances which set forth rates, fees, or charges which are contained in the Consolidated Fee Schedule are hereby superseded by the Consolidated Fee Schedule.
4. This Resolution shall take effect November 1, 2022.

Adopted by the Nibley City Council this _____ Day of _____, 2022.

Larry Jacobsen, Mayor

ATTEST:

Cheryl Bodily, City Recorder

Dog Licenses & Pe

Item
Dog Registration Annually - Spayed/Neutered
Dog Registration Annually - Unaltered
New Dog Registration July-Dec - Spayed/Neutered
New Dog Registration July-Dec - Unaltered
Dog Registration Early Bird Discount
Dog Registration New Account
Kennel License - Yearly Renewal
Kennel License Application Fee
Lost Tag
Late Fee (If not paid before March 1)
Impound 1st Offence
Impound 2nd Offence
Impound 3rd Offence
Impound Other Domestic Animal Species
Quarantine Boarding Dog/Cat
Court-ordered Hold and Quarantines in Excess of 10 Days
Dog Euthanasia & Disposal
Cat Euthanasia & Disposal
Emergency Veterinary Services
Late Payment Fee
Interest Rate

Animal Control Fine S

Item
Rabies/Vaccine (ord. 9.02.090)
Licensing Requirements (ord. 9.02.050)
Animal Waste (ord. 9.02.150)
Dogs in Prohibited Places (ord. 9.02.120(H))
Excessive Barking (ord. 9.02.120(F))
Dogs At Large (ord. 9.02.110)
Animals At Large (ord. 9.02.110)
Dangerous Animals (ord. 9.02.080)
Dogs Attacking (ord. 9.02.140)
Animal Cruelty (ord. 9.02.060)
Wild Animals (ord. 9.02.070)
Interference with Impounding (ord 9.02.130(B))

*These fees are payable to the court of jurisdiction, which is currently

Permits		
Rate		Proposed Change
\$ 15.00		\$ 25.00
\$ 25.00		\$ 35.00
\$ 7.50		\$ 12.50
\$ 12.50		\$ 17.50
-\$10.00 if paid before January 1st		Late Fee Restructuring
First Year Waived		Incentivizing for Dog Licensing
\$ 30.00		
\$ 30.00		
\$ 5.00		
\$ 10.00		(Building into Registration Fee)
\$30 first day +\$18 per day thereafter		
\$45 first day +\$18 per day thereafter		
\$60 first day +\$18 per day thereafter		
\$ 250.00 Per Animal		
\$ 350.00 Per Animal		
\$ 35.00 Per Day		
\$ 35-50 Depending on Weight		
\$ 40.00		
Minimum \$95 Per Hour		
\$ 20.00		
18% Per Annum		

Schedule*		
Rate		
\$ 150.00		
\$ 150.00		
\$ 150.00		
\$ 150.00		
\$ 150.00		
\$ 150.00		
\$ 150.00		
\$ 150.00		
\$ 500.00		
\$ 500.00		
\$ 500.00		
\$ 160.00		
\$ 160.00		

Hyrum City Court.

Agenda Item #12

Description	Discussion & Consideration – Acceptance of an Annexation Petition for further Consideration for Real Property into the Municipal Boundaries of Nibley City for Parcel 03-015-0004, Located at Approximately 1525 West 2960 South (Applicant: MPI Group, LLC)
Presenter	Levi Roberts, Nibley City Planner
Recommendation	Accept the Annexation Petition for further Consideration for Real Property into the Municipal Boundaries of Nibley City for Parcel 03-015-0004, Located at Approximately 1525 West 2960 South
Reviewed By	Mayor, City Manager, City Planner, City Attorney

Background

MPI Group, Inc has filed an annexation petition for a property located at approximately 1525 West 2960 South, directly north and adjacent to their existing property and headquarters building. This property was recently disconnected from Logan City and is currently in unincorporated Cache County. The annexation would be contiguous with existing City boundaries and would not create any unincorporated islands or peninsulas. It is within the City's annexation declaration boundary of the annexation policy plan.

The applicant has indicated that the property is intended to be used as a parking lot to support the existing Office and Warehouse building. On November 18, 2021, the Nibley City Council approved an agreement with Malouf to use a temporary gravel parking lot for up to 24 months to allow the improvement of the permanent parking lot on parcel 03-015-0004. This improvement requires the disconnection from Logan and Annexation into Nibley City. The Future Land Use Plan designates this parcel as Industrial which would allow for the proposed parking lot.

The first step in the annexation process is for the City Council to accept the annexation petition for further consideration. This happens prior to certifying the annexation, which can occur after a notification period and recommendation from Planning Commission. After which, the City Council will consider to approve the annexation. Staff recommends that the City Council accept the annexation petition for further consideration at this time.



**PETITION FOR ANNEXATION OF REAL PROPERTY
INTO THE MUNICIPAL BOUNDARIES OF NIBLEY
CITY, UTAH**

Petition No.: _____
Date: 18 July, 2022
Receipt No.: _____
Filing Fee: _____
(non-refundable)

To the Mayor and City Council
Nibley City
455 W. 3200 S.
Nibley, UT 84321

Mayor and Council Members:

I/We, the undersigned, do hereby petition the Mayor and the City Council of Nibley City, Utah, to annex the stated property as follows:

Legal Description¹: See Attachment

Cache County Tax I.D. Number (if applicable): 03-015-0004

Address/General Location or Street Network: Field immediately North of 1525 West 2960 South Nibley, UT 84321

Proposed Land Use(s) and Residential Densities: Use as a parking lot serving the office warehouse to the South.

Size of Parcel (in acres): 10.94

Existing Land Use: Agriculture

Surrounding Land Use: North: Agriculture East: Agriculture
South: Warehouse and office West: Parking lot

Utility Extension and Schedule: No utilities are currently connected
Sewer: Connected within the next five years
Water: _____
Drainage: _____
Other: Connection of electricity within the next five years

- If the Petition contains multiple properties, each under separate ownership, include the signature of each separate owner, with a reference to which property belongs to each owner.
- If the property is owned/held by a trust, please include the signatures of all trustees

¹Attach a surveyed legal description of the property proposed for annexation to this application, together with a surveyed plat showing the property and its surrounding area.

Agenda Item #13

Description	Discussion & Consideration – Approval of the Contract with Blu Line Designs for the Park in the Ridgeline Park Development
Presenter	Justin Maughan, City Manager/Tom Dickinson, City Engineer
Recommendation	Move to approve the design contract with Blu Line Design.
Reviewed By	City Manager, City Attorney, City Engineer

Background:

Ridgeline Park is a proposed 16.81-acre city park located within the Ridgeline Park residential subdivision at approximately 2900 South 400 West. The first three phases of the subdivision are actively under construction and construction of underground infrastructure is just beginning in phase 4.

BLU Line Design performed a Concept plan and Feasibility Analysis for the park in November 2021. Construction cost for the entire park was estimated at approximately \$8.98M. Phase 1 of the park was estimated to cost approximately \$2.30M.

The Ridgeline Park development and Nibley City entered into a Park Development Agreement whereas the developer dedicated 16.8-acres of Park Space and prepaid \$180,000 in Park Impact Fees to the City. In accordance with the Park Development Agreement executed June 2021, the developer will pay a total of \$2.07 Million in Park Impact Fees and at least 75% of all park impact fees for the 460 residential units in the subdivision is to be used for design and construction of Ridgeline Park (\$1,552,500). An initial payout of \$180,000 in impact fees was pre-paid with Phase one of the development and is to be used for design of the park. The remainder of Park Impact Fees are to be collected when building permits are obtained for the development.



Ridgeline Park   04.22.22 



Ridgeline Park | Phase 1   04.22.22 

Grant Application:

Nibley City is working with Clegg Consult seeking a grant administered through the Utah Division of Recreation. The Land and Water Conservation Fund is a stateside grant program that assists local and state government agencies in creating new and expanded high-quality public outdoor recreation areas. This is a federal grant to the State of Utah that is sub-granted to local governments for specific outdoor recreation projects. Clegg Consult and Nibley City made application in May 2022 and if successful will help cover up to \$1.1M in matching funds for construction of the park. On April 28, 2022, City Council passed a resolution committing \$1,000,000 in matching funds for the grant.

The next phase in the grant application process is due in January 2023 and the award looks very favorable.

Ridgeline Park Phase 1 Design:

In August 2022, staff sent out a Request for Proposals to solicit assistance of a consultant to design Phase 1 of the Ridgeline Park project. Two proposals were received. A team made up of two City Council members, city staff, the City Engineer, the City Manager, and the Mayor, scored and ranked the firms. The ranking criteria was as follows:

- Qualifications of key personnel (30 points)
- Experience of the firm and key personnel (30 points)
- Knowledge of Nibley City Standards (5 points)
- Past performance of firm (20 points)

The firm with the highest score after the review and ranking process was BLU Line Design.

FIRM	R1	R2	R3	R4	R5	R6	TOTAL	Price
BLU Line	80	85	85	85	-	75	410	\$197,118
Firm 2	65	70	75	75	-	80	365	\$83,510

The difference in fee stood out to Selection Committee members. Proposed fees from each firm were evaluated and it was determined that although BLU Line Design's total proposed fee was higher than the other firm, the proposed cost per hour was lower with BLU Line Design. The difference in fee was attributed to a more extensive proposed scope of work and anticipated time required to complete the design. BLU Line Design estimated approximately 1602 design hours while the other firm proposed 620 design hours.

Due to the vast difference in design fee, the selection committee elected to interview BLU Line Design to ensure that the higher proposed cost was of value to Nibley City. On September 29, 2022, BLU Line Design team members met with the Selection Committee. A series of questions were prepared prior to the meeting (attached) with the intent to explore the experience and success of the design team on past projects and to discuss specific criteria of the Ridgeline Park project. BLU Line Design discussed their approach and methodology to ensure a successful project and clearly expressed full understanding of the project and demonstrated that their proposed scope of work and design fee are all inclusive and necessary for the success of the Ridgeline Park project.

Ridgeline Park Phase 1 Schedule:

National Parks Grant-

The next phase of the grant application will be submitted to the state in November 2022. After review by state agencies, the application will be forwarded to the National Parks for consideration in January 2023. It is difficult to estimate a timeline for federal agencies, but award is most likely expected by September 2023.

Design-BLU Line Design estimates that design will take approximately 6 months to complete and may have a bidding package complete by May 2023.

Construction-Upon successful award of the National Parks grant, bidding and construction of the park may begin as early as November 2023. Construction is anticipated to take approximately 18 to 24 months allowing the new park to be put into service mid to late 2025.

Staff Recommendation:

City staff recommends entering into a contract for design of Phase 1 of the Ridgeline Park project to BLU Line Design. The anticipated funding and schedule for the project is as follows:

Expected Design Cost- Proposed Design Contract

Design- Ridgeline Park Phase 1: \$197,110

Estimated Future Construction Cost

Ridgeline Park- Phase 1 – estimated at \$2,301,673

Impact Fees- Ridgeline Park Development

Initial Payout: \$180,000

Additional Impact Fees Collected to Date: \$283,500 (to be collected with building permits)

Total Anticipated Impact Fees: \$2,070,000

Total Impact Fees Collected to Date: **\$463,500**

Grant Award

Ridgeline Park- Phase 1 – estimated at \$1,109,136

Estimated Cost to Nibley City

Ridgeline Park Concept and Feasibility study- \$25,566- (previously paid)

Ridgeline Park- Phase 1 Design – estimated at \$197,110

Ridgeline Park- Phase 1 Construction – estimated at \$2,301,673

Less Impact Fees from RP Development- \$540,000 (expected)

Less Grant Award Construction- estimated at \$1,109,136

Total Cost to Nibley City Phase 1- estimated at \$875,213

(Feasibility + Design + Construction – Impact Fees – Grant Award)

(\$25,566 + \$197,110 + \$2,301,673 - \$540,000 - \$1,109,136 = \$875,213)

The original and revised design scope, fee, and contract have been reviewed by the City Attorney, City Engineer, and City Manager.

CONSULTANT SERVICES AGREEMENT

THIS AGREEMENT, made and entered into this _____ day of _____ 2022, by and between _____, hereinafter called "CONSULTANT" and Nibely City, hereinafter referred to as "OWNER" hereby acknowledge and reduce in writing an AGREEMENT made on or about the above date.

THAT WHEREAS, the OWNER recognizes the need for professional and technical services relating to the Ridgeline Park – Phase 1 Design, hereinafter referred to as "PROJECT."

WHEREAS, the OWNER recognizes the CONSULTANT as having the necessary expertise and experience to perform the services for the PROJECT and that it is properly qualified and licensed, if required, in the State of Utah for this work;

NOW, THEREFORE, OWNER and CONSULTANT agree as follows:

SECTION 1 - PROFESSIONAL SERVICES

1.1 The professional services to be rendered by CONSULTANT shall be as follows:

See ATTACHMENT for scope of work of the subject PROJECT incorporated herein by reference.

SECTION 2 - PROJECT SCHEDULE

2.1 The following completion dates have been set for the PROJECT:

Schematic Design:	December 2, 2022
Design Development:	January 20, 2023
Final Design:	February 24, 2023
Construction Documents:	April 14, 2023

SECTION 3 - PAYMENT TO SUBCONSULTANT

3.1 It is hereby understood and agreed that the CONSULTANT will provide services to the OWNER in accordance with the scope of work (paragraph 1.1).

MONTHLY PROGRESS BILLINGS, CONTRACT MAXIMUM. For all services and materials pertinent hereto the CONSULTANT

shall bill the OWNER monthly at the specific billing rates for each staff type indicated on the costs schedule (ATTACHMENT) for the actual number of hours worked by employees and the actual number of equipment hours or units used, up to a **maximum of \$197,118.**

3.2 DELAYS. The CONSULTANT is not responsible for damage or delay in performance caused by events beyond the control of CONSULTANT. In the event CONSULTANT's services are suspended, delayed, or interrupted for the convenience of the OWNER or delays occur beyond the control of CONSULTANT, an equitable adjustment in CONSULTANT's time of performance, cost of CONSULTANT's personnel and subcontractors, and CONSULTANT's compensation shall be made.

3.3 PAYMENT TERMS. Each CONSULTANT invoice will be paid by the OWNER upon receipt.

SECTION 4 - MISCELLANEOUS PROVISIONS

4.1 STANDARD OF PERFORMANCE. All of CONSULTANT's services under this AGREEMENT shall be performed in a reasonable and prudent manner in accordance with generally accepted ARCHITECT-ing practices.

4.2 ADDITIONAL SERVICES. Consultant services or items which are not considered within the scope of work as set forth in paragraph 1.1 of this AGREEMENT may be provided by the CONSULTANT under an extension of this contract or under separate contract with the OWNER.

4.3 OWNER-PROVIDED SERVICES AND INFORMATION. The OWNER shall furnish the CONSULTANT available studies, reports, and other data pertinent to CONSULTANT's services; obtain or authorize CONSULTANT to obtain or provide additional reports and data as necessarily required to accomplish the objective of this agreement; Coordinate with CONSULTANT to obtain necessary services of others as required for the performance of CONSULTANT's services hereunder, and CONSULTANT shall be entitled to use and rely upon all information and services provided by

OWNER or others in performing CONSULTANT's services under this AGREEMENT.

4.4 OWNER-PROVIDED ACCESS. The OWNER shall arrange for access to and make all provisions for CONSULTANT to enter upon public and private property as required for CONSULTANT to perform services under this AGREEMENT.

4.5 OWNERSHIP AND RE-USE OF DOCUMENTS. Original documents, methodological explanations, computer programs, drawings, designs, and reports generated by this AGREEMENT shall belong to and become the property of OWNER in accordance with accepted standards relating to public works contracts. Any additional copies, not otherwise provided for herein, shall be the responsibility of OWNER. OWNER will not sell originals or copies of any computer programs for profit without the written authorization of the CONSULTANT.

Documents, including drawings and specifications, prepared by CONSULTANT pursuant to this AGREEMENT are not intended or represented to be suitable for reuse by OWNER or others on any other project. Any reuse of completed documents or use of partially completed documents without written verification or concurrence by CONSULTANT for the specific purpose intended will be at OWNER's sole risk and without liability or legal exposure to CONSULTANT; and OWNER shall indemnify and hold harmless CONSULTANT from all claims, damages, losses, and expenses, including attorney's fees arising out of or resulting therefrom. Any such certification or adaptation of completed documents will entitle CONSULTANT to further compensation at rates to be agreed upon by OWNER and CONSULTANT.

4.6 INSURANCE. The CONSULTANT maintains, at its own expense, workers compensation, comprehensive general liability, automobile liability, and professional liability insurance policies with limits at or above that which is reasonably required in the industry and will furnish certificates of insurance to OWNER, naming OWNER as additional insured on automobile and general liability policies.

4.7 SUCCESSORS AND ASSIGNS. OWNER and CONSULTANT, respectively, bind themselves, their partners, successors, assigns, and legal representatives to the covenants of this AGREEMENT. Neither OWNER nor CONSULTANT will assign, sublet, or transfer any interest in this AGREEMENT without the written consent of the other.

4.8 SEVERABILITY. If any provision of this AGREEMENT is held invalid or unenforceable, the remaining provisions shall be valid and binding upon the parties. One or more waivers by either party of any provision, term, or condition shall not be construed by the other party as a waiver of any subsequent breach of the same provision, term, or condition.

4.9 INDEPENDENT CONTRACTOR. CONSULTANT and OWNER agree that CONSULTANT is an independent contractor. CONSULTANT shall be solely responsible for the conduct and control of the work performed under this AGREEMENT. CONSULTANT shall be free to render consulting services to others during the term of this AGREEMENT, so long as such activities do not interfere with or diminish CONSULTANT's ability to fulfill the obligations established herein to OWNER.

SECTION 5 - LEGAL RELATIONS

5.1 INDEMNIFICATION. Each party (the "indemnifying party") agrees to indemnify and hold harmless the other party and any of its principals, agents, and employees, from and against all claims, loss, liability, suits, and damages, including attorney's fees, charges, or expenses to which such other party or any of them may incur to the extent they arise out of or result from any negligent act or omission caused by the indemnifying party or its agents or employees.

SECTION 6 - TERMINATION OF AGREEMENT

6.1 This AGREEMENT may be terminated in whole or in part by either party in the event of substantial failure by the other party to fulfill its obligations under this AGREEMENT through no fault of the terminating party; providing that no such termination may be effected unless the other party is given (1) not less than thirty (30) days written notice (delivered by certified mail, return receipt required) of intent to terminate,

and (2) an opportunity for consultation with the terminating party prior to termination.

6.2 If this AGREEMENT is terminated in whole or in part by OWNER for reasons of default by CONSULTANT, a negotiated adjustment in the price provided for in this AGREEMENT shall be made based upon *quantum meruit*, however, no amount shall be allowed for anticipated profit or unperformed services. If termination for default is effected by CONSULTANT, the negotiated adjustment shall include a reasonable profit on that portion of the work performed. The equitable adjustment for any termination shall provide payment to the CONSULTANT for services rendered and expenses incurred prior to the termination, in addition to termination settlement costs reasonably incurred by CONSULTANT relating to obligations and commitments as a result of entering into this AGREEMENT.

SECTION 7 - ENTIRE AGREEMENT

7.1 This Consultant Services AGREEMENT shall remain in effect throughout the duration of the PROJECT. This AGREEMENT, including attachments incorporated herein by reference, represents the entire AGREEMENT and understanding between the parties, and any negotiations, proposals, or oral agreements are intended to be integrated herein and to be superseded by this written AGREEMENT. Any supplement or amendment to this AGREEMENT, to be effective, shall be in writing and signed by the OWNER and CONSULTANT.

SECTION 8 - GOVERNING LAW

8.1 This AGREEMENT is to be governed by and construed in accordance with the laws of the State of Utah.

IN WITNESS WHEREOF, the parties hereto have subscribed their names through their proper offices duly authorized as of the day and year first above written.

SIGNATORY

Name of OWNER:
NIBLEY CITY

Name of Consultant:

blū line designs

By: _____

By: _____

October 5, 2022

Nibley City
Tom Dickinson | City Engineer
455 W 3200 S
Nibley, UT 84321

RE: Scope of Work | Ridgeline Park - City Park Phase 1 Design

Dear Tom,

blū line designs (blū) is very pleased to have been selected to provide professional design services for the Ridgeline Park Phase 1 Design project. We are excited to get started again on the project and see at least the first phase of Ridgeline Park come to reality. As requested, we have adjusted our fee to remove any overlap between services that Civil Solutions Group (CSG) has and will provide with those that BioWest will provide. The adjusted fee schedules (by hours and by dollars) are included in this package. We have also included an associated Scope of Work.

blū is immediately ready and excited to begin this project with you and will commit all our efforts to ensure that the schedule and budget requirements are met, that you are provided with personal client oriented service, and that your quality expectations are exceeded. We look forward to working with you.

Sincerely,



Robert Donigan | Landscape Architect, Project Manager
blū line designs
8719 S. Sandy Parkway, Sandy, UT 84070
801.703.6383
rob@blulinedesigns.com



Cory Shupe | Landscape Architect, Owner
blū line designs
8719 S. Sandy Parkway, Sandy, UT 84070
801.913.7994
cory@blulinedesigns.com

SCOPE OF WORK

Based upon our understanding of the project, we offer this scope of work that we believe is thorough, realistic, and that meets all needs set forth in the RFP.

TASK 1.0 - PROJECT ORGANIZATION, MOBILIZATION, & SCHEMATIC DESIGN (30%)

1.1 KICK OFF & MOBILIZATION At the beginning of the project, the **blū** Team will hold a kick-off meeting with City personnel in charge of the project to define roles and relationships; review the project schedule; review the scope of work; and to receive available City information, documents, and other data pertinent to the project. After this kick-off meeting, our team will do further data gathering including completing a supplemental site survey, conducting geotechnical investigations, and producing a site assessment report. This task will include a site reconnaissance visit with City staff and other appropriate agency personnel to verify site conditions and sensitive issues. The Site Assessment Report findings will be presented to City Staff.

1.2 DESIGN CONFIRMATION **blū** will confirm the desired programming elements and layout for Phase 1 based on the previously prepared master plan. As necessary, a quick updated layout will be produced to verify scope and layout of Phase 1.

1.3 SCHEMATIC DESIGN SUBMITTAL (30%) Based upon confirmation of the desired scope and general layout of Phase 1, the **blū** team will prepare a Schematic Design package for Phase 1 that will develop the design and associated details to a 30% level including site design, architectural design, civil, grading and drainage and utility design, electrical and lighting design, and landscape and irrigation design. The intent of this submittal will be to further solidify confirm the desired design for Phase 1. This submittal will include an associated cost estimate that will further assist the evaluation and feasibility of the proposed design. The Schematic Design Submittal will be submitted to the City for review and comment. After the review period, a comment resolution meeting will be held (virtually) to discuss all received comments and come to a resolution on any major points of discussion. This task will also include initial engagement with selected stakeholders.

Products:

- Scope defined and project schedule set
- Supplemental Site survey
- Geotechnical Report
- Site Assessment Report
- Design Confirmation Layout
- Schematic Design Submittal

TASK 2.0 - DESIGN DEVELOPMENT (60%)

2.1 DESIGN DEVELOPMENT After receiving feedback from the Schematic Design phase of the project, the **blū** team will initiate final design and will prepare a 60% submittal further developing the site design, including such elements as grading, utilities, landscaping, irrigation, architectural structures, site furniture, and circulation. The 60% plans and estimate will be submitted to the City for review and comment. Following the review period, a comment resolution meeting will be held to discuss all comments. Further stakeholder coordination will occur to insure the proposed design is achievable based on the site constraints.

Products:

- 60% Design Submittal
- Cost Estimate

TASK 3.0 - FINAL DESIGN (90%)

3.1 FINAL DESIGN Following the 60% submittal review and comment resolution meeting, the **blū** team will develop a 90% Submittal package based on City comments including



WAYNE BARTHOLOMEW PARK | Springville



STEED PARK PICKLEBALL COURTS | Clearfield

SCOPE OF WORK

plans and specifications. This submittal will essentially complete the design and will be submitted to the City for any final direction and approval.

Products:

- 90% Design Submittal
- Specifications
- Cost Estimate

TASK 4.0 - FINAL PLANS & BID DOCUMENTS (100%)

4.1 CONSTRUCTION DOCUMENTS Based on final comments from the 90% Submittal, the **blū** team will finalize and deliver the construction document package to the City for bidding and construction purposes. This will include complete design and specifications. We have also included in our fee the preparation of the Pre-Construction Notification (PCN).

Products:

- Construction Bid Documents including plans and specifications - One (1) set of 24x36 stamped plans and an 11x17 reduced copy; an electronic PDF copy of the plans and specifications.

TASK 4.0 - CONSTRUCTION ADMINISTRATION (AS REQUESTED)

4.1 SUBMITTALS AND RFIS During the construction of the project, the **blū** team will be available to review and return submittals and answer any RFIs from the contractor to provide any necessary design direction and/or changes.

4.2 CONSTRUCTION MEETINGS AND SITE VISITS Members of the **blū** team will attend construction meetings as necessary to address and resolve any issues that have arisen in the field. It is assumed that attendance at every weekly construction meeting will not be necessary. Coupled with and at times in addition to the weekly construction meetings, the **blū** team will perform site inspection visits to address issues, answer questions, and to ensure that contractor installation is consistent with the final construction documents and design intent. Upon substantial completion of the project, this task will include a substantial completion inspection and a verification walk to ensure all punchlist items have been addressed. As built drawings based on Contractor in-field redlines will also be prepared as desired.

4.3 REPORTS AND COORDINATION The **blū** team will prepare site visit reports after visiting the site to document findings and provide contractor direction including a substantial completion punchlist report containing all items the contractor needs to complete prior to final acceptance. Additionally, our team will be available through the duration of construction to coordinate with City staff and the contractor as necessary.



HERITAGE PARK SPLASH PAD | South Jordan



FIREFLY PARK | Nibley

Tom Dickinson

From: Rob Patterson <rob@publicprivatelaw.com>
Sent: Tuesday, October 11, 2022 1:56 PM
To: Tom Dickinson
Cc: Rob Patterson; Levi Roberts; Rod Elwood; Justin Maughan
Subject: Re: Contract review request- Nibley City project- Ridgeline Park phase 1 design

---CAUTION--- This email originated from outside of the organization.

These look good to me.

Rob Patterson

Johnson, Patterson & Yellowhorse
801.200.5910

Please note my new email: rob@publicprivatelaw.com

On Thu, Oct 6, 2022 at 10:02 AM Tom Dickinson <td@nibleycity.com> wrote:

Good morning Robert,

I am Tom Dickinson, the new City Engineer for Nibley City.

I've attached for your review, a proposed contract, scope of work, and fee for Ridgeline Park phase 1 design- a City project.

We are hoping to have the contract reviewed and ready to take to council in the next couple of weeks.

Let me know if you have any questions.

I look forward to working with you.

Tom Dickinson, PE

City Engineer

Nibley City

o- (435) 752-0431

c- (435) 757-9848



Agenda Item #14

Description	Workshop: Updates regarding Garbage Collection
Presenter	Mayor Larry Jacobsen, and Justin Maughan, City Manager
Recommendation	Receive update, give advice on governance for the about-to-be-formed service district.
Reviewed By	City Manager

Background:

Since the last update, the group of participating Mayors in the Valley have circulated a draft document defining the governance of a service district (the Cache Waste Consortium, or CWC) that can contract with a private waste hauler. Jon Luthy, County Attorney, drafted the document, and City Attorneys have also reviewed the document. At the meeting, several mayors raised concerns about the concentration of authority with the proposed nine-member CWC governing body. Therefore, the mayors moved towards a COG-type structure where a five-member Executive Committee would analyze, research, and bring proposals to the full body of participating Mayors for approval. That smaller committee was identified and tasked with a few key points to bring back to the body of Mayors that will be incorporated into the draft agreement.

- 1 – Calculate startup costs to each entity
- 2 – Construct exit terms to leave the CWC
- 3 – Further define powers and duties of the Exec Committee

Although Mayor Larry Jacobsen anticipated being part of the previous nine-member Governing Committee, the reduction to a five-member Executive Committee suggested Mayor Stephanie Miller represent the southern communities. This is a good opportunity for the Nibley Council to give direction to Larry and staff regarding desired representation on the Executive Committee.

In addition, Nibley City Manager Justin Maughan was tasked with doing research on the qualifications and checking of references for the four companies that responded to the RFP. This task has been completed, but has not been presented to the Mayors, and likely will not, until the entity has been formed.

The next steps are for the Executive Committee to bring back recommendations to formalize the governance document to create the CWC service district. Once the Mayors are in agreement with the governance document, it will be presented to each of the City Councils for approval. Once the Councils have approved, the entity will be created, and the official RFP will be reissued. This process might not be completed before 30 June 2023, and the CWC will work with Logan City, who has offered additional time, for a hopefully smooth transition.

Previous Background:

Shortly after Logan City announced that they would stop collecting curbside solid waste, the majority of Mayors in the County got together to begin looking for a solution. At that time, Logan indicated that they would continue to collect trash for two years. In addition to the Mayors getting together, State Legislators also began discussing the issue with the County and Logan City, that resulted in a bill being passed, that made it very difficult for Logan City to continue to operate the landfill. It was made clear that if a satisfactory agreement could be reached, that the legislation would be removed. This upset Logan City, and forced them into reducing the remaining time they would collect solid waste to one year, because they said that they would not be able to operate the landfill if the legislation wasn't removed by then.

This accelerated the pace at which the Mayor's needed to come up with a solution to waste hauling. The group focused on the short term necessity of providing the service, and thought that a private hauling company would be the best alternative. The group issued an unofficial Request for Proposals to solid waste hauling companies across the region, to get an idea of where prices would come in at. A mandatory pre-bid meeting was in early August, in which five companies attended. Companies were given an opportunity at that time to ask clarifying questions, in order to get to the most accurate cost possible.

While the private companies were putting together their proposals, the group of Mayors turned their attention to creating an organization or legal entity, that would have the authority to enter into a contract with a waste hauler. This group would act similar to a special service district. The Cache County Attorney's office is putting together the Interlocal Agreement that would officially form the entity. At the time of this report, staff have not received an official draft, but are expecting to receive it Monday, Sep 19th. Once the draft is received, it will be included in this packet for Council and Staff review.

Mayor and Staff are not asking for approval of the Interlocal Agreement at this time, due to receiving it on short notice. However, time is of the essence, and the Council will need to act on it quickly in the future, to meet the one year deadline set by Logan. This may result in the calling of a special meeting.

Just recently, Logan City has made an offer to the County, in hopes that the offer would result in the landfill legislation being removed. Staff has also not received a copy of that, but has been briefed by the County Attorney. The short of it is that, they Mayors didn't particularly like the offer, but there were a couple of things proposed that would could be beneficial, pending details. One is that there would be a rate setting committee (similar to the waste water rate setting committee) for the landfill. Part of the proposal that the mayors didn't particularly favor was that Logan donate \$50,000 dollars to do a study or long range master plan of solid waste collection in the County, that could potentially result in Logan continuing to provide service.

Also of note, while all this was going on, the Cities of Smithfield, Richmond and Lewiston have chosen to not be part of the group.

Last week, the submittals for the RFPs were received. Costs came in very favorable, and it does not appear from the preliminary numbers that a substantial increase in cost is emanating, and possibly could decrease.

The next steps are for the Interlocal Agreement to be agreed upon by all the communities, thus creating the legal entity. The name being considered at this time is the Cache Waste Consortium. Once created, that group would re-issue an RFP, and begin negotiations with a private hauler to start collecting trash. Further details are forthcoming.

Agenda Item #15

Description	Discussion: COG project submissions and rankings
Presenter	Justin Maughan, City Manager and Mayor Larry Jacobsen
Recommendation	Hear report on COG recommendations to fund transportation projects.
Reviewed by	Justin Maughan, City Manger

Background:

The 2022 Council of Governments project funding application period is nearing completion. Results should be ratified by the COG on Monday, 10/24/2022. The results will then be passed along to the Cache County Council for final approval. As of the writing of this report, Friday 21 October, Nibley stands ready to receive \$3,435,000.00. Staff and the Mayor will update the Nibley City Council of any changes and give a recap of the process.

DRAFT 2022 COG Funding Recommendation							2022 Budgeted COG Funds		\$7,787,848
							County Oversight/Inspection 1.5% Takedown		-\$113,316
							Total 2022 COG Funding Available		\$7,674,532
							Countywide Funding Available	Rural Set-aside Funding Available	\$6,685,800
Project Ranking	Project Score	Project Number	Sponsor	Project Name	Local Match Percentage	COG Requested Amount	Countywide Funding Recommendation	Rural Set-aside Funding Recommendation	
1	77.9	2022-7	Nibley	1200 West Phase 3	8.2%	\$ 2,063,000	\$2,063,000		
2	62.9	2022-5	Hyde Park	Lone Cedar Roundabout	23.3%	\$ 300,000	\$300,000		
3	61.5	2022-10	North Logan	200 East: 1360 North to 1800 North	9.3%	\$ 1,984,542	\$1,984,542		
4	61.4	2022-2	Logan	700 South 100 East Traffic Signal	10%	\$ 260,723	\$260,723		
5	60.7	2022-8	Nibley	1200 West Phase 4	8.7%	\$ 1,372,000	\$1,372,000		
6	52.6	2022-4	Millville	Millville 300 South to Nibley 3200 South	8.7%	\$ 379,960	\$379,960		
7	50.4	2022-9	Nibley	1200 West Phase 5	8.9%	\$ 1,120,000	\$325,575		
8	49.9	2022-18	Hyrum	700 North 900 West Intersection Widening	8.7%	\$ 267,032			
9	48.3	2022-3	Logan	1000 North 600 West Intersection Design	10%	\$ 850,000			
10	45.2	2022-11	Mendon*	South Main Street: 300 South to SR-23, SIP	8.0%	\$ 109,800		\$109,800	
11	43.7	2022-17	Cache County*	11000 North (500 North) Widening and Safety	8.0%	\$ 511,000		\$511,000	
12	43.0	2022-13	Providence	Providence 300 South 200 West Realignment	10.0%	\$ 60,000			
13	41.4	2022-14	Trenton*	Trenton Center Street Phase 2	10.0%	\$ 369,675		\$367,932	
14	33.8	2022-1	Cornish*	5600 West Section Rebuild	10%	\$ 145,012			
15	31.7	2022-12	Amalga*	5200 North: 3200 W to 5800 North 2700 West - Chip	8.0%	\$ 144,150			
TOTALS						\$9,936,894	\$6,685,800	\$988,732	
Roll to 2023						\$0	\$0	\$0	

* Rural Set-aside eligible projects

Cache Council of Governments (COG)

2022 COG Member & CTAC Project Ranking Results

David Wood
 David Zook
 Craig Hidalgo
 Matt Leak
 Bryan Cox
 Stephanie Miller
 Jeff Hall
 Holly Daines
 Ed Buist
 David Hair
 Mike Bensen
 Lary Jacobsen
 Lyndsay Peterson
 Larry Johnson
 Kathleen Alder
 Paul Erickson
 Jason Thompson
 Kris Monson
 Lynn G. Payne
 Thomas Bailey
 Average COG Score (60 possible)
 CTAC Score (99 Possible)
 Final Score (99 Possible)

Rank	Project #	Sponsor	Project	David Wood	David Zook	Craig Hidalgo	Matt Leak	Bryan Cox	Stephanie Miller	Jeff Hall	Holly Daines	Ed Buist	David Hair	Mike Bensen	Lary Jacobsen	Lyndsay Peterson	Larry Johnson	Kathleen Alder	Paul Erickson	Jason Thompson	Kris Monson	Lynn G. Payne	Thomas Bailey	Average COG Score (60 possible)	CTAC Score (99 Possible)	Final Score (99 Possible)
1	2022-7	Nibley	1200 West Phase 3	60	57	27	57	57	54	36	60	60	57	51	60	54	24	18	60	45	21	39	60	47.9	30	77.9
2	2022-5	Hyde Park	Lone Cedar Roundabout	48	36	45	33	54	51	54	45	57	27	45	30	57	57	45	54	57	51	60	51	47.9	15	62.9
3	2022-10	North Logan	200 East: 1360 North to 1800 North	33	54	48	60	60	60	51	54	48	51	27	21	60	45	39	51	48	54	21	45	46.5	15	61.5
4	2022-2	Logan	700 South 100 East Traffic Signal	42	30	39	27	48	24	60	51	51	21	54	24	51	33	57	57	60	57	48	54	44.4	17	61.4
5	2022-8	Nibley	1200 West Phase 4	57	48	30	45	21	18	42	48	21	54	21	57	39	21	54	21	42	33	24	57	37.7	23	60.7
6	2022-4	Millville	Millville 300 South to Nibley 3200 South	45	33	42	39	30	48	57	30	33	60	39	42	45	36	48	48	54	27	57	39	42.6	10	52.6
7	2022-9	Nibley	1200 West Phase 5	54	45	33	30	18	21	24	27	18	24	18	54	30	18	60	18	39	18	36	42	31.4	19	50.4
8	2022-18	Hyrum	700 North 900 West Intersection Widening	39	39	60	42	45	57	21	39	54	39	42	39	42	60	42	27	30	39	45	36	41.9	8	49.9
9	2022-3	Logan	1000 North 600 West Intersection Design	51	60	24	18	27	33	30	57	24	18	33	18	33	39	21	24	51	30	27	48	33.3	15	48.3
10	2022-11	Mendon	South Main Street: 300 South to SR-23, SIP	24	27	51	36	51	45	48	33	45	42	57	51	36	54	30	42	27	42	33	30	40.2	5	45.2
11	2022-17	Cache County	11000 North (500 North) Widening and Safety	36	42	57	24	24	30	45	36	27	36	60	27	18	27	36	33	36	24	18	18	32.7	11	43.7
12	2022-13	Providence	Providence 300 South 200 West Realignment	18	51	54	21	39	27	33	42	30	45	36	36	48	30	51	45	33	36	51	33	38.0	5	43.0
13	2022-14	Trenton	Trenton Center Street Phase 2	21	24	18	48	42	39	39	24	42	30	48	33	27	48	24	39	21	60	54	27	35.4	6	41.4
14	2022-1	Cornish	5600 West Section Rebuild	27	21	36	54	33	42	27	21	36	48	24	48	21	42	33	36	18	45	42	21	33.8	0	33.8
15	2022-12	Amalga	5200 North: 3200 W to 5800 North 2700 West - Chip and Fog Seal SIP	30	18	21	51	36	36	18	18	39	33	30	45	24	51	27	30	24	48	30	24	31.7	0	31.7