

Nibley City Budget

Fiscal Year 2020-2021



OUR MISSION:

Our mission is to make life better for our residents.

OUR VISION:

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

OUR VALUES:

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



August 27, 2020

GFOA DISTINGUISHED BUDGET PRESENTATION AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Nibley City

Utah

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Movill

Executive Director

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May 14, 2020



Honorable Members of the Nibley City Council and Citizens of Nibley,

I am pleased to present the Nibley City Budget for Fiscal Year 2020-21. I am proud that Nibley City's budget has been recognized by the Government Finance Officers Association of the United States and Canada with the *Distinguished Budget Presentation Award*. This is a great honor and a testament to the hard work Nibley City staff members have put into making our budget readable and easier to understand. I would like to thank everyone who has helped to prepare and manage the City's budget. City staff members and I understand that our fiduciary responsibility to our residents is among our most sacred duties as public servants and that the readability and presentation quality of our budget equates to transparency. Meanwhile, we maintain our conservative approach to funding City operations; we conservatively project revenues and we do our best to maximize the use of existing resources to maintain or increase levels of service.

During the last year, Nibley City has been working on several important projects including several sidewalk and street and park projects.

Nibley is in a strong financial position. We continue to show progress toward meeting departmental and citywide goals and initiatives. Our budget growth is stable, with our General Fund remaining at approximately \$3 million, and all funds combined totaling more than \$11 million. However, recent economic changes related to the COVID-19 pandemic have affected our revenue, especially sales tax and gasoline tax. Our property tax rate proposal is to continue the city's practice of maintaining the rate at 0.001667, the rate that has historically proven appropriate for sustainably funding City needs.

Following, you will find:

- 1) Highlights of this year's budget proposal, and
- 2) The budget proper

I am excited about the future and the opportunities that exist for Nibley City moving forward. I am grateful to the Council, the Planning Commission, staff members and our volunteers for their vision and their dedication to efficient stewardship. I pledge to continue working to make Nibley the best city for our families.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Shaun Dustin", is written over a horizontal line.

Shaun Dustin
Mayor

Budget Highlights

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

Conservative Revenue Growth

General Fund revenues in Fiscal Year 20-21 are expected to remain stable. This budget estimates a consistent number of building permits due to several continuing and new subdivision projects being constructed. As of May 1, 2020, there are 56 building lots available in Nibley City. In addition to those existing lots, several new residential projects are expected to add hundred of new lots.

Nibley has continued to add new real estate value; 51 new home building permits were issued in calendar year 2019. The City also issued 127 total building permits over the 12 month period from April 2019 through March 31, 2020, of which 41 were new homes. Budget projections related to home building in the FY 20-21 budget are based on an estimated 50 homes being built in the next fiscal year. Home values have gone up about 5 percent over the past year. Sales tax revenue is expected to continue to grow as Nibley's and Utah's economies and populations grow, although there is anticipated to be a temporary dip in revenue due to the COVID-19 pandemic.

Tax Levels and Assessing Fair and Reasonable Fees

The FY 20-21 budget proposes to keep property tax at the same rate as last year. The City's property tax policy is to annually adjust the property tax rate to the historic rate of 0.001667, the rate that allows the City to maintain services at the current level. When there is growth in real estate value, Cache County will certify a lower rate than Nibley's current property tax rate. Therefore, if Nibley maintains the same rate as the previous year, state law considers that to be a tax increase, which would require the City to hold a Truth in Taxation hearing in August.

Water charges are expected to be changed this year due to a state law that requires cities to have a graduated rate structure that charges a higher rate as water users use more water. Currently, users pay the same rate whether they use a small amount of water or large volumes of water. This was studied as part of the Water Master Plan update project last year.

The sewer revenue amount in this budget reflects a \$1 rate increase for Nibley utility users, as adopted by the Nibley City Council in 2018. Logan City has increased the sewer treatment fee it charges Nibley. The increased rate being charged by Logan City increases by 10% each July 1st, beginning in 2017 and continuing through 2021. The sewer fee Nibley City charges residents is currently \$52 per month. The fee paid to Logan City is increasing due to the cost of constructing a new wastewater treatment facility.

There is a proposed 25 cents per month per residence increase in the residential stormwater fee. This will set the residential stormwater rate at \$7.75 per month. Commercial rates are set by a formula that uses the residential rate as a basis. This increase is part of an incremental fee adjustment recommended in the City's 2013 Capital Facilities Finance Plan prepared by Zion's Bank. The increase was deemed necessary based on infrastructure and compliance requirements placed upon Nibley City by federal and state stormwater regulations.

Grant Revenue

Cache County awarded Nibley City \$315,000 in Recreation Arts Parks and Zoo (RAPZ) grant funding to develop the 20 acres the city purchased west of Virgil Gibbons Heritage Park into a nature park called Firefly Park. The City matched these grants with \$315,000 from the Park Impact Fee Fund. These funds were used to complete the first phase of development at Firefly Park. The next phase includes construction of 2200 South on the north side of the park, observation towers and a new restroom and a pavillion. Completion of phase 2 is expected to cost \$1 million, which will be paid with park impact fee funds - half of which will be reimbursed by Cache County.

Maintaining Core Services

As a community, Nibley continues to place the highest of priorities on funding core municipal services to residents. As a result, please note that the FY 20-21 budget reflects the funding of programs and resources across all operating departments that will allow the City to increase or maintain levels of service.

Some key infrastructure projects proposed to be funded in this budget include:

- Street maintenance at approximately \$220,000 to preserve infrastructure quality
- Continued construction of Firefly Park Phase 2
- Funds to construct a new roundabout at 3200 S and 1200 W
- Construction of missing links in the City's sidewalk and trails network
- Funds to purchase right-of-way for future trails
- Cleaning and inspecting several sections of the stormwater and sewer systems

Some planned equipment purchases include:

- Replacing 3 Leased Pickup Trucks - Public Works, Sewer, Recreation/Community Development and a City Hall Vehicle
- 2 New Dump Truck/Snow Plows

Other Key Changes to the Budget

- Capital Projects:

There was a fund transfer from General Fund surplus dollars at the end of the 19-20 fiscal year into the Capital Projects Fund. The General Fund transfer was \$558,000.

Quality of Life

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

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

Budget Documentation

Nibley City staff members continue to revise and improve the structure of this budget document in order to make it more easily understandable and compliant with the standard recommended by the Government Finance Officers Association.

Qualified and Motivated Workforce

The ability to provide quality services to Nibley residents is made possible by the City's qualified and motivated workforce. It is Nibley's policy to continue to invest in training and education in order to continue to maintain that standard of quality.

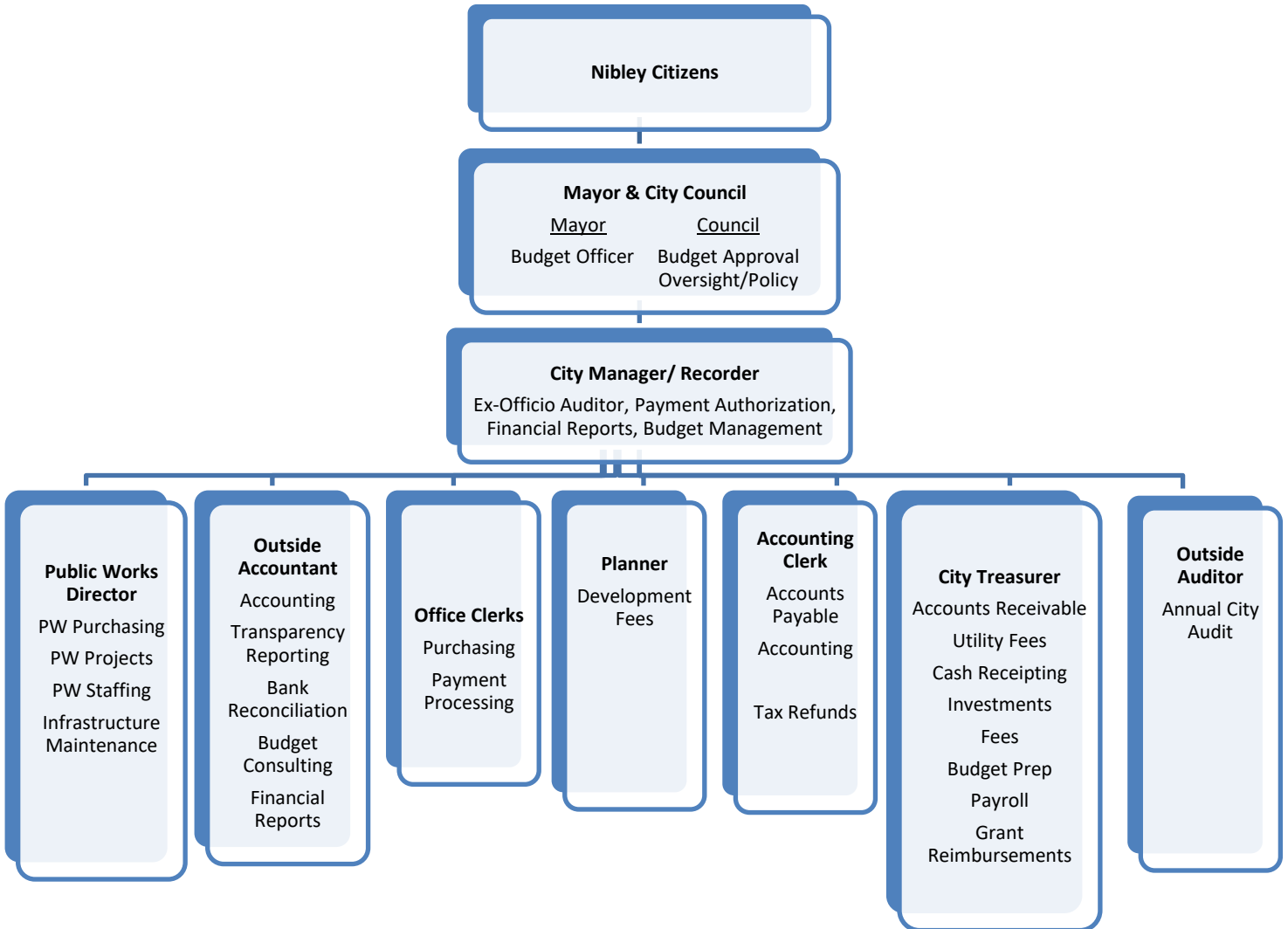
It has also been the City's practice to adjust the employee pay scale by 2% annually as a cost-of-living adjustment. Some Nibley City employees also receive merit pay adjustments until they reach the top of their particular pay grade. The FY 20-21 budget includes the usual COLA of 2% for employees and elected officials and accounts for increases in benefit payment amounts, including retirement contributions.

Proposed Timeline for future meetings and approval

- May 14 – First presentation and adoption of tentative budget
- June 11 – Public Hearing and possible budget workshop
- August 27 – Truth in Taxation Hearing and Final Adoption



Nibley City Financial Oversight



Budget Timeline

January	<ul style="list-style-type: none">• Make any mid-year adjustments to current fiscal-year budget• Begin anticipating upcoming capital projects
February	<ul style="list-style-type: none">• Meet with department heads to review accomplishments and upcoming priorities
March	<ul style="list-style-type: none">• Project expenses for department priorities• Compile anticipated revenue worksheets• Begin compiling salary/benefit information for upcoming year
April	<ul style="list-style-type: none">• Finance team meets to review projected revenue and expenditures• Prepare initial draft of budget
May	<ul style="list-style-type: none">• Present tentative budget to the City Council by the first meeting in May• Council workshops of budget (As needed)• Public hearing on budget
June	<ul style="list-style-type: none">• Adoption of the Budget not later than the 22nd of June (If no tax increase)
August	<ul style="list-style-type: none">• Truth in Taxation Hearing and Final Adoption• Submit budget to State Auditor's office• Submit budget for GFOA certification

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

Fiscal Policies

Nibley City examines statistical and demographic information as part of the financial decision-making process. Nibley City has grown from a population of 2,040 in the 2000 Census to approximately 8,000. More than 40% of the City's population is under the age of 18.

The City currently employs 19 full-time employees, 17 part-time employees, 7 seasonal employees, 8 volunteer first responders, and has multiple contracted positions, including the City Attorney, Engineers, Auditor, Accountant, and Commercial Building Inspector. Nibley also contracts with other agencies for Court, Library, Wastewater Treatment, Solid Waste Disposal, Fire, Law Enforcement, Prosecuting, Animal Control and Ambulance services.

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

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

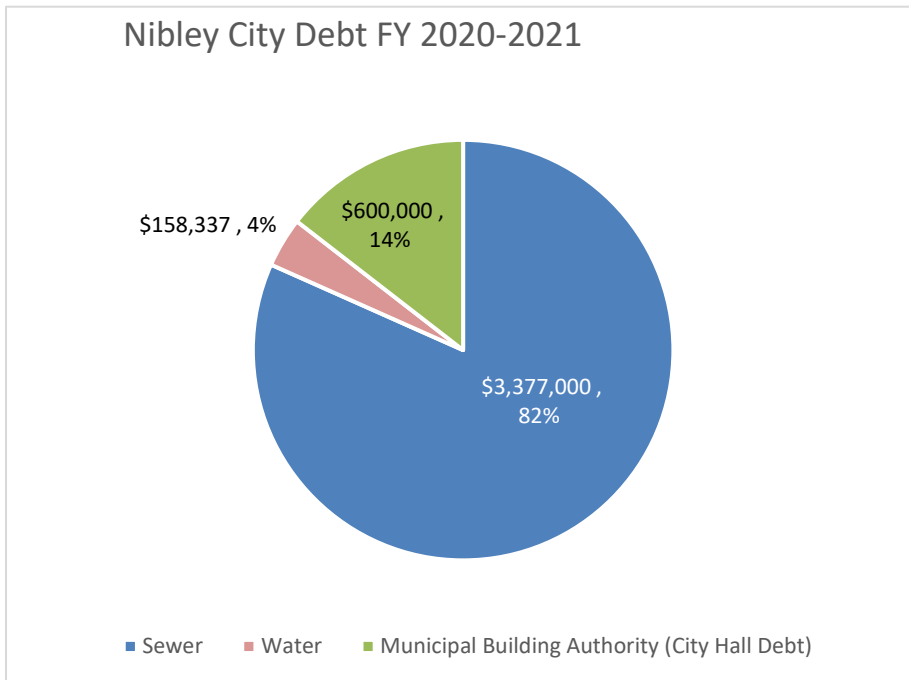
In compliance with the requirements of the laws of the State of Utah, Nibley City staff members present a balanced budget to the City Council for adoption. In order to meet the balanced budget requirements, one of the following must occur: revenues exceed expenditures, revenues equal expenditures, or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

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

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

Debt Limit

Estimated Market Value	\$	535,831,908
Legal Debt Limit (4% of market value)	\$	21,433,276
Current Outstanding General Obligation Debt	\$	-
Legal Debt Margin	\$	21,433,276

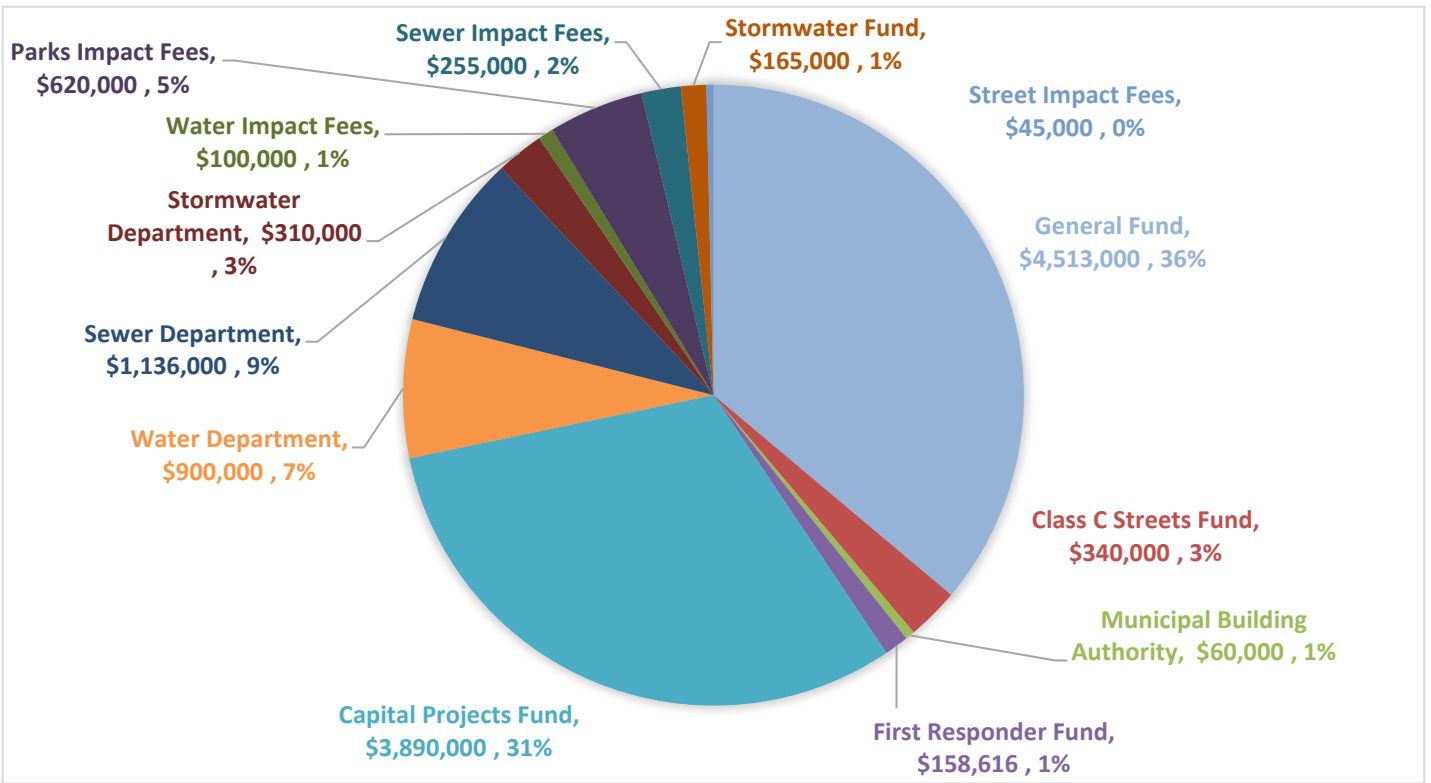


Sewer	\$	3,377,000
Water	\$	158,337
Municipal Building Authority (City Hall Debt)	\$	600,000
Total	\$	4,135,337

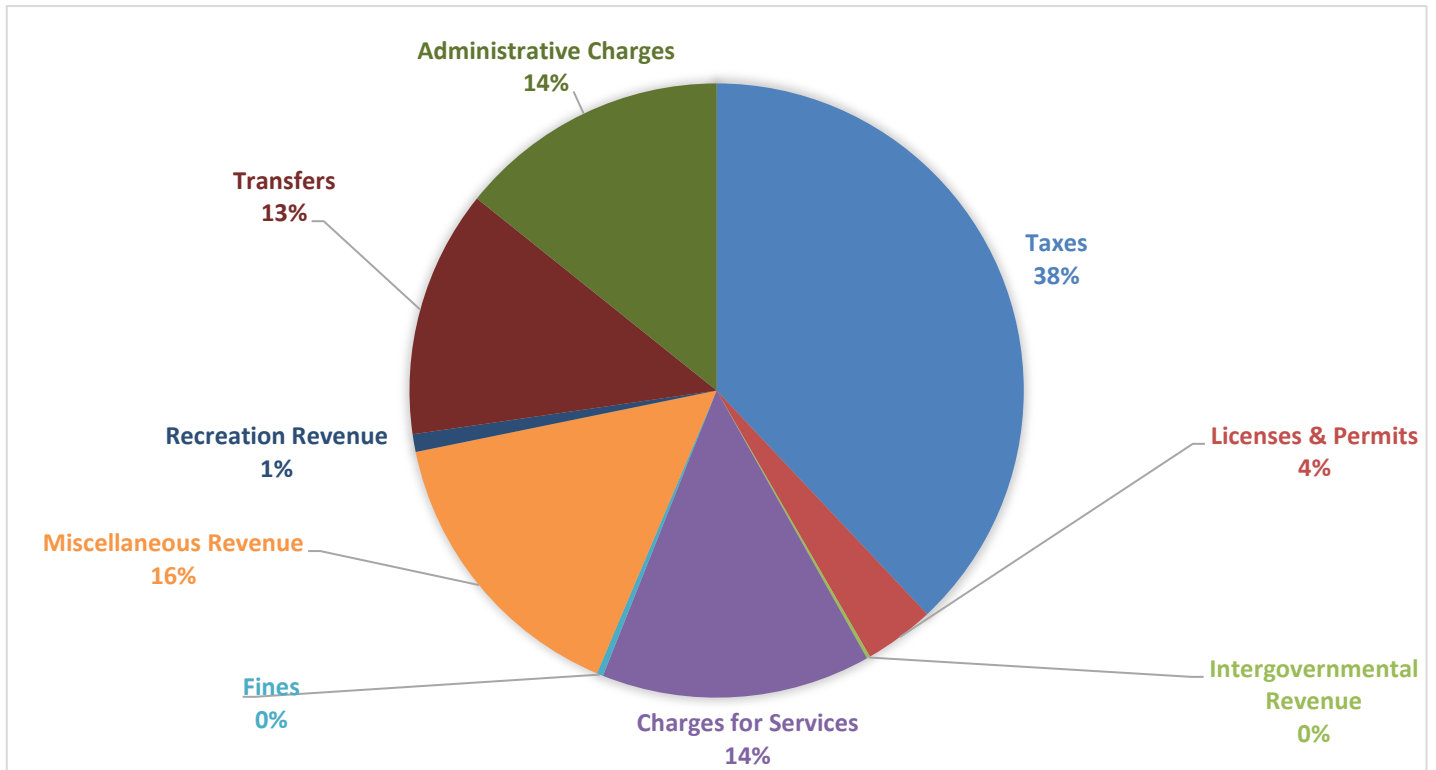
Overall Revenues

Revenue	Account Number	Actual		Budget FY 2019-20	Final Budget FY 2020-21
		Actual FY 2018-19	Year-to-date FY 2019-20		
General Fund	10	\$ 3,856,013	\$ 3,560,419	\$ 3,679,000	\$ 4,513,000
Class C Streets Fund	11	\$ 296,375	\$ 325,293	\$ 340,000	\$ 340,000
Municipal Building Authority	20	\$ 59,909	\$ 88,100	\$ 120,000	\$ 60,000
First Responder Fund	24	\$ 27,742	\$ 40,791	\$ 35,000	\$ 158,616
Capital Projects Fund	45	\$ 913,000	\$ 45,690	\$ 2,936,000	\$ 3,890,000
Water Department	51	\$ 806,725	\$ 865,742	\$ 782,000	\$ 900,000
Sewer Department	52	\$ 1,299,015	\$ 1,248,936	\$ 1,116,000	\$ 1,136,000
Stormwater Department	53	\$ 218,647	\$ 217,707	\$ 217,000	\$ 310,000
Water Impact Fees	55	\$ 117,391	\$ 64,350	\$ 100,000	\$ 100,000
Parks Impact Fees	56	\$ 293,372	\$ 148,500	\$ 1,100,000	\$ 620,000
Sewer Impact Fees	57	\$ 138,174	\$ 66,675	\$ 133,000	\$ 255,000
Stormwater Fund	58	\$ 4,854	\$ -	\$ 165,000	\$ 165,000
Street Impact Fees	59	\$ 34,485	\$ 467	\$ 25,000	\$ 45,000
Total Revenues		\$ 8,065,702	\$ 6,672,670	\$ 10,748,000	\$ 12,492,616

Nibley City Budget FY 2020/21



General Fund Revenue FY 2020/21



General Fund Overview

Revenue

Revenue	Account Number	Actual			
		Actual FY 2018-19	Year-to-date FY 2019-20	Budget FY 2019-20	Final Budget FY 2020-21
Taxes	10-31	\$ 1,816,660	\$ 1,912,715	\$ 1,748,000	\$ 1,714,000
Licenses & Permits	10-32	\$ 185,787	\$ 136,924	\$ 167,000	\$ 167,000
Intergovernmental Revenue	10-33	\$ 8,373	\$ 2,905	\$ 7,000	\$ 8,000
Charges for Services	10-34	\$ 595,773	\$ 758,617	\$ 627,000	\$ 640,000
Fines	10-35	\$ 58,299	\$ 20,172	\$ 15,000	\$ 15,000
Miscellaneous Revenue	10-36	\$ 74,866	\$ 143,432	\$ 66,000	\$ 696,000
Recreation Revenue	10-37	\$ 47,256	\$ 82,655	\$ 46,000	\$ 42,000
Transfers	10-38	\$ 558,000	\$ -	\$ 500,000	\$ 588,000
Administrative Charges	10-39	\$ 511,000	\$ 502,999	\$ 503,000	\$ 643,000
Total General Fund Revenue		\$ 3,856,013	\$ 3,560,419	\$ 3,679,000	\$ 4,513,000

Expenditures

Expenditures	Account Number	Actual			
		Actual FY 2018-19	Year-to-date FY 2019-20	Budget FY 2019-20	Final Budget FY 2020-21
City Council	10-41	\$ 47,999	\$ 39,100	\$ 51,000	\$ 51,000
Court	10-42	\$ 87,514	\$ 80,726	\$ 105,000	\$ -
Administration	10-43	\$ 458,937	\$ 531,478	\$ 530,000	\$ 560,000
Elections	10-47	\$ 285	\$ 2,996	\$ 4,000	\$ 2,000
Public Works	10-48	\$ 250,882	\$ 223,331	\$ 275,000	\$ 408,000
Non-Departmental	10-50	\$ 868,310	\$ 338,572	\$ 906,000	\$ 1,384,000
Public Safety	10-54	\$ 271,847	\$ 267,733	\$ 278,000	\$ 357,000
Streets	10-60	\$ 199,650	\$ 221,352	\$ 250,000	\$ 276,000
Sanitation	10-62	\$ 490,569	\$ 534,310	\$ 513,000	\$ 552,000
Planning & Zoning	10-68	\$ 233,840	\$ 259,049	\$ 281,000	\$ 263,000
Parks	10-70	\$ 332,287	\$ 338,662	\$ 362,000	\$ 362,000
Community Development & Recreation	10-75	\$ 194,271	\$ 198,849	\$ 242,000	\$ 298,000
Total General Fund Expenditures		\$ 3,436,391	\$ 3,036,158	\$ 3,797,000	\$ 4,513,000

Surplus/(Deficit) \$ 419,623 \$ 524,260

Beginning Cash Balance (est.)	\$ 1,307,980
Reserves (Fund Balance App.)	\$ (500,000)
Ending Cash Balance (est.)	\$ 807,980



General Fund Revenue

Revenue

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

Taxes

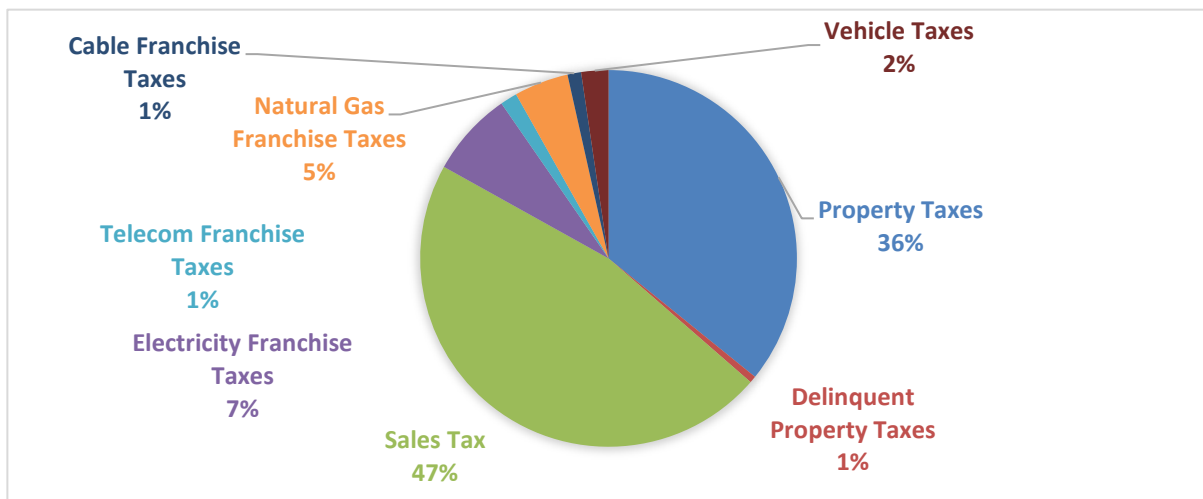
The Taxes portion of the Revenue section of the budget accounts for funds received by Nibley City from taxes on property, sales, utilities and vehicles.

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

General Fund Revenue: Taxes

Revenue	Account Number	Actual FY 2018-19	Actual Year-to-date FY 2019-20	Budget FY 2019-20	Final Budget FY 2020-21
Taxes					
Property Taxes	10-31-110	\$ 555,323	\$ 673,227	\$ 574,000	\$ 614,000
Delinquent Property Taxes	10-31-120	\$ 8,663	\$ 7,850	\$ 10,000	\$ 10,000
Sales Tax	10-31-130	\$ 934,060	\$ 834,800	\$ 879,000	\$ 800,000
Electricity Franchise Taxes	10-31-140	\$ 126,379	\$ 129,529	\$ 125,000	\$ 125,000
Telecom Franchise Taxes	10-31-141	\$ 34,530	\$ 25,791	\$ 30,000	\$ 25,000
Natural Gas Franchise Taxes	10-31-142	\$ 81,204	\$ 89,696	\$ 80,000	\$ 80,000
Cable Franchise Taxes	10-31-143	\$ 29,558	\$ 22,790	\$ 30,000	\$ 20,000
Vehicle Taxes	10-31-150	\$ 46,942	\$ 44,752	\$ 20,000	\$ 40,000
CVTD (Pass Through)	10-31-160	\$ -	\$ 84,280	\$ -	\$ -
Total Taxes		\$ 1,816,660	\$ 1,912,715	\$ 1,748,000	\$ 1,714,000

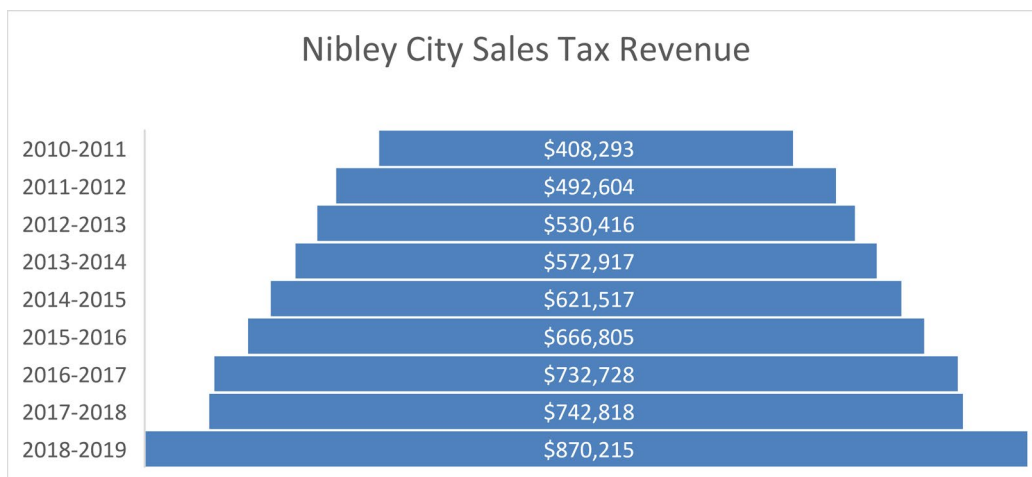
Tax Revenue FY 2020-21



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

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

10-31-130 Sales Tax – These are taxes that are collected from retail sales both in Nibley and throughout the state. For every dollar spent in Nibley, one cent is set aside for cities as the municipal share. Nibley City receives 50% of all the municipal share sales taxes generated within Nibley City; the rest of that sales tax goes to the state’s population pot. Sales tax generated in Nibley accounts for about 15% of the City’s total sales tax revenue, with about 85% coming from statewide population redistribution. Nibley City receives taxes from the state’s population pot based on Nibley City’s total population. Sales taxes are collected each month and then distributed about 25 days after the last day of the month that the tax is due. The proposed revenue for next year is expected to decrease based on the COVID-19 economic slowdown. The Sales Tax rate in Nibley is 7%. Of that, 4.85% goes to the state, 1% goes to the municipal share, as described above, 0.25% goes to the county, 0.30% goes to CVTD, 0.50% goes to Cache County for transportation and 0.10% goes to the county for Recreation, Arts, Parks, and Zoo (RAPZ) Tax.



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

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

Licenses and Permits

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

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

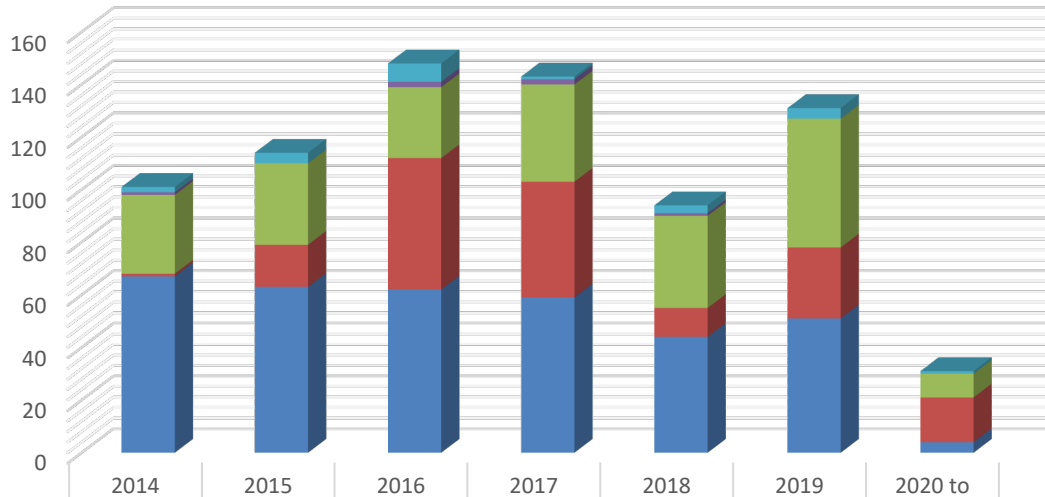
Revenue	Account Number	Actual FY 2018-19	Actual Year-to-date FY 2019-20	Budget FY 2019-20	Final Budget FY 2020-21
Licenses and Permits					
Building Permits	10-32-210	\$ 167,745	\$ 129,133	\$ 150,000	\$ 150,000
Business Licenses & Fees	10-32-220	\$ 9,565	\$ 2,491	\$ 9,000	\$ 9,000
Fire Inspection Fee	10-32-225	\$ 160	\$ 10	\$ 500	\$ 500
Dog Licenses	10-32-250	\$ 8,193	\$ 5,140	\$ 7,000	\$ 7,000
Multi-Dog License	10-32-251	\$ 125	\$ 150	\$ 500	\$ 500
Total Licenses and Permits		\$ 185,787	\$ 136,924	\$ 167,000	\$ 167,000
Intergovernmental Revenue					
Grant - Children's Theatre	10-33-322	\$ 4,115	\$ 2,905	\$ 5,000	\$ 5,500
Grant - Miscellaneous	10-33-323	\$ 4,258	\$ -	\$ 2,000	\$ 2,500
Total Intergovernmental		\$ 8,373	\$ 2,905	\$ 7,000	\$ 8,000
Charges For Service					
Comm. Center Dispatch	10-34-410	\$ 69,353	\$ 71,238	\$ 70,000	\$ 70,000
Planning Review Fees	10-34-420	\$ 4,503	\$ 88,343	\$ 5,000	\$ 5,000
Development Fees Reimbursed	10-34-422	\$ 18,464	\$ 46,253	\$ 47,000	\$ 20,000
Refuse Collection Charges	10-34-430	\$ 498,836	\$ 548,690	\$ 500,000	\$ 540,000
Community Center Rental	10-34-431	\$ 4,617	\$ 4,093	\$ 5,000	\$ 5,000
Total Charges for Service		\$ 595,773	\$ 758,617	\$ 627,000	\$ 640,000

10-32-210 Building Permits – Revenue generated from building permits. There were a total of 127 total building permits in calendar year 2019, of which 51 were new home permits.

The building permit fee on a home averages \$1,500 per home. In addition to the budgeted revenue that would come from new home permits, additional revenue is anticipated for other permits as well, such as for remodels, solar permits, and commercial permits.

The graph below shows the trend in building permits from FY14-15, FY15-16, FY16-17 and FY17-18, FY18-19 FY 19-20 including the breakdown for the types of permits. As of March 31, 2020, the City had issued 41 new home permits in past 12 months.

Building Permits



Commercial Remodels	2	4	7	1	3	4	1
New Commercial	1	0	2	2	1	0	0
Other	30	31	27	37	35	49	9
Solar	1	16	50	44	11	27	17
Homes	67	63	62	59	44	51	4

10-32-220 Business Licenses & Fees - Revenue generated from business license fees, which include: \$30 for a home-based business and \$150 for a commercial business. The City currently has 135 home-based businesses and 23 commercial businesses.

10-32-225 Fire Inspection Fee - Revenue generated from commercial business license fire inspection fees, which are billed at \$30 per hour. The fee is billed by Cache County, passed on to commercial businesses, collected with the business license fee, and then passed on to the county fire department.

10-32-250 Dog Licenses - Revenue generated from dog license fees, which include: \$15 for spayed/neutered dogs or \$25 for unaltered dogs. Revenue is used to pay for animal control services provided by the Sheriff's office. See expenditure account 10-54-360 for reference.

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

Intergovernmental Revenue

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

10-33-322 Children's Theatre Grants - Revenue generated from anticipated grants including: a \$1,000 RAPZ grant, a \$2,000 Rocky Mountain Power Grant, a \$750 Utah Division of Arts & Museum Grant, and \$500 from T-shirt sales. Due to cancellation of the 2020 play, the Theatre is rolling over some of the grant funds to the next fiscal year.

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

Charges for Services

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

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

10-34-420 Planning Review Fees - Revenue generated for application fees, such as for submission of a final plat, to pay for items reviewed by the Planning Commission. This account is also used to account for the \$200 fee for a land use appeal hearing. Those hearings typically only occur a couple of times per year. The cost for the hearing officer is \$150 for a hearing.

10-34-422 Development Fees Reimbursement - Revenue generated from developers who reimburse the City for fees the City incurs for professional services used to review proposed developments, such as engineering and legal reviews.

10-34-430 Refuse Collection Service Fees - Revenue generated from fees paid by residents for garbage, recycling and green waste collection services. Revenue is passed through to Logan City through expenditure account 10-62-320. The City charges an extra 25 cents per can for an administrative fee in addition to what Logan charges for the services. Logan City increased the amount it charges for this service in 2018.

10-34-431 Community Center Rental Fees - Revenue generated from Community Center/Council Chambers rentals. Community Rental Fees are: Resident Small Gathering \$50, Resident Large Gathering \$150, Non-Resident Small Gathering \$100, Non-Resident Large Gathering \$300.

General Fund Revenue - Fines/Misc. Revenue

Revenue	Account Number	Actual		Budget FY 2019-20	Final Budget FY 2020-21
		Actual FY 2018-19	Year-to-date FY 2019-20		
Court Fines	10-35-510	\$ 58,299	\$ 20,172	\$ 15,000	\$ 15,000
Total Fines		\$ 58,299	\$ 20,172	\$ 15,000	\$ 15,000

Miscellaneous Revenue

Interest Earnings	10-36-610	\$ 46,618	\$ 145,570	\$ 40,000	\$ 40,000
Sale of Surplus Equipment	10-36-670	\$ -	\$ 300	\$ -	\$ -
House Rent	10-36-683	\$ 12,500	\$ 12,600	\$ 12,000	\$ 12,000
Penalties	10-36-684	\$ 1,498	\$ 1,864	\$ 500	\$ 500
Damage To City Property Reim.	10-36-686	\$ 4,568	\$ 1,846	\$ 500	\$ 500
Miscellaneous Revenue	10-36-690	\$ 7,732	\$ (21,147)	\$ 10,000	\$ 10,000
Land Leases	10-36-691	\$ 1,950	\$ 2,400	\$ 3,000	\$ 3,000
CARES Act Funds	10-36-697	\$ -	\$ -	\$ -	\$ 630,000
Total Miscellaneous Revenues		\$ 74,866	\$ 143,432	\$ 66,000	\$ 696,000

Fines

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

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

Miscellaneous Revenue

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

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

10-36-670 Sale of Surplus Equipment - Revenue generated from the sale of surplus equipment.

10-36-683 House Rent - Revenue generated from this account is for the houses located at 3184 S Main, 3196 S Main, and 1221 W 3200 S. The City purchased the houses in anticipation of realignments of 3200 South.

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

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

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

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

10-36-697 CARES Act Funds - Revenue allocated from the federal government in response to the COVID-19 pandemic. Funds are to be used for unforeseen expenses related to COVID-19. Funds will be used for computers, audio/visual equipment, PPE and cleaning, remodeling city hall and the public works building, etc.

General Fund Revenue: Transfers & Administrative Charges

Revenue	Account Number	Actual FY 2018-19	Actual Year-to-date FY 2019-20	Budget FY 2019-20	Final Budget FY 2020-21
Transfers					
Appropriated Fund Balance	10-38-890	\$ 558,000	\$ -	\$ 500,000	\$ 500,000
First Responders Transfer to General	10-38-891	\$ -	\$ -	\$ -	\$ 88,000
		\$ 558,000	\$ -	\$ 500,000	\$ 588,000
Administrative Charges					
Water	10-39-700	\$ 230,000	\$ 226,000	\$ 226,000	\$ 281,000
Sewer	10-39-701	\$ 230,000	\$ 226,000	\$ 226,000	\$ 281,000
Stormwater	10-39-702	\$ 51,000	\$ 51,000	\$ 51,000	\$ 81,000
Total Administrative Charges		\$ 511,000	\$ 502,999	\$ 503,000	\$ 643,000
Total General Fund Revenues		\$ 3,856,013	\$ 3,560,419	\$ 3,679,000	\$ 4,513,000

Transfers & Administrative Charges

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

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

10-38-890 First Responder's Transfer to General Fund - Surplus funds are being transferred from the first responders fund into the general fund in order to cover the first year's costs for EMS Services through Cache County.

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

General Fund Revenue - Recreation

Revenue	Account Number	Actual		Budget FY 2019-20	Final Budget FY 2020-21
		Actual FY 2018-19	Year-to-date FY 2019-20		
Field Rental	10-37-440	\$ 5,023	\$ 2,215	\$ 4,000	\$ 4,000
Youth & Adult Programs	10-37-442	\$ 23,292	\$ 29,289	\$ 20,000	\$ 20,000
Nibley Fitness	10-37-444	\$ 2,682	\$ 2,241	\$ 2,000	\$ 2,000
Fitness Programs	10-37-445	\$ 2,260	\$ 1,600	\$ 3,000	\$ 2,000
Special Events	10-37-446	\$ 567	\$ 40	\$ 500	\$ 500
Rec Rental Equipment	10-37-450	\$ 90	\$ 20	\$ -	\$ -
Park/Pavilion Rental Fees	10-37-460	\$ 2,203	\$ 1,450	\$ 2,000	\$ 2,000
Heritage Days	10-37-660	\$ 6,846	\$ 68	\$ 7,000	\$ 7,000
Youth Council Revenue	10-37-661	\$ 2,568	\$ 1,207	\$ 2,000	\$ 2,000
Nibley Royalty	10-37-662	\$ 899	\$ 920	\$ 1,000	\$ 1,000
Sponsorships	10-37-665	\$ 825	\$ 1,250	\$ 4,500	\$ 1,500
Recreation Grants	10-37-700	\$ -	\$ 42,355	\$ -	\$ -
Total Recreation		\$ 47,256	\$ 82,655	\$ 46,000	\$ 42,000



Recreation Revenue

The Recreation Revenue portion of the Revenue section of the budget shows funds received by Nibley City as charges for programs and events run by the City's Recreation Department.

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

10-37-442 Youth & Adult Programs - Revenue generated from Youth Baseball, Softball, Ultimate Frisbee, Super STARt Programs, Youth Soccer, Summer Camp, Clinics and Tournaments and adult drop in soccer for fall and spring. This is tied into expenditure account 10-75-515.

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

10-37-445 Fitness Programs - Revenue generated from recreation races hosted by the City. This is with expenditure account 10-75-670.

10-37-446 Special Events - Revenue generated from events such as Daddy Daughter Dance and Mommy Son Adventure or the talent show. This is associated with expenditure account 10-75-540.

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

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

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

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

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

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

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



General Fund Expenses

City Council

Expenses	Account Number	Actual		Budget	Final Budget
		Actual FY 2018-19	Year-to-date FY 2019-20	FY 2019-20	FY 2020-21
Salaries & Wages	10-41-110	\$ 32,184	\$ 29,850	\$ 33,000	\$ 33,000
Employee Benefits	10-41-130	\$ 6,615	\$ 6,537	\$ 7,000	\$ 7,000
Education, Travel & Training	10-41-230	\$ 8,439	\$ 2,474	\$ 10,000	\$ 10,000
Mayor's Discretionary	10-41-620	\$ 761	\$ 239	\$ 1,000	\$ 1,000
Total Mayor/Council Expenditures		\$ 47,999	\$ 39,100	\$ 51,000	\$ 51,000

10-41-110 Salaries & Wages - Funds allocated for Councilmember and Mayor stipends. The City's policy is to adjust the stipend annually at the same rate as it is adjusted for other employees. A 2% COLA is being proposed in this budget for employees. If that same COLA is applied to these stipends, the Mayor's stipend increases by \$16 to \$844 per month, and the councilmembers stipend by \$7 to \$337 per month.

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

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

10-41-250 Mayor's Discretionary - Funds allocated at the Mayor's discretion for city-related needs.

The Nibley City Council



From left to right: Nathan Laursen, Kay Sweeten, Mayor Shaun Dustin, Kathryn Beus, Tom Bernhardt, and Norman Larsen

Court

Expenses	Account Number	Actual		Budget FY 2019-20	Final Budget FY 2020-21
		Actual FY 2018-19	Year-to-date FY 2019-20		
Salaries & Wages	10-42-110	\$ 56,795	\$ 78,077	\$ 90,000	\$ -
Employee Benefits	10-42-130	\$ 17,057	\$ (651)	\$ 7,000	\$ -
Education, Travel & Training	10-42-230	\$ 3,037	\$ -	\$ -	\$ -
Office Supplies	10-42-240	\$ 31	\$ -	\$ -	\$ -
Prosecution	10-42-311	\$ 6,600	\$ 3,300	\$ 8,000	\$ -
Witness Fees	10-42-320	\$ 19	\$ -	\$ -	\$ -
Defense	10-42-324	\$ 3,099	\$ -	\$ -	\$ -
Interpreter	10-42-326	\$ 877	\$ -	\$ -	\$ -
Bailiff Services	10-42-610	\$ -	\$ -	\$ -	\$ -
Total Court Expenditures		\$ 87,514	\$ 80,726	\$ 105,000	\$ -

10-42-110 Salaries & Wages - Funds allocated to pay the judge's wages through 2022 according to the court closure agreement approved by the City Council on March 28, 2019. Court service will now be provided by Hyrum City pursuant to that agreement.

10-42-130 Employee Benefits - Funds allocated to pay the judge's wages through 2022 according to the court closure agreement approved by the City Council on March 28, 2019. Court service will now be provided by Hyrum City pursuant to that agreement.

10-42-230 Education, Training & Travel - No funds are budgeted in this account this year.

10-42-240 Office Supplies - No funds are budgeted in this account this year.

10-42-311 Prosecution - These funds are now accounted for in 10-53-311.

10-42-320 Witness Fees - No funds are budgeted in this account this year.

10-42-324 Defense - No funds are budgeted in this account this year.

10-42-326 Interpreter - No funds are budgeted in this account this year.

10-42-610 Bailiff - No funds are budgeted in this account this year.

Administration

Expenses	Account Number	Actual		Budget	Final Budget
		Actual FY 2018-19	Year-to-date FY 2019-20	FY 2019-20	FY 2020-21
Salaries & Wages	10-43-110	\$ 263,087	\$ 316,620	\$ 295,000	\$ 325,000
Employee Benefits	10-43-130	\$ 105,191	\$ 137,018	\$ 118,000	\$ 118,000
Education, Travel & Training	10-43-230	\$ 20,366	\$ 16,582	\$ 20,000	\$ 20,000
Memberships & Dues	10-43-300	\$ 6,651	\$ 6,215	\$ 9,000	\$ 9,000
Professional Services	10-43-310	\$ 33,500	\$ 38,253	\$ 42,000	\$ 42,000
Legal Expense	10-43-311	\$ 4,791	\$ -	\$ 5,000	\$ 5,000
Economic Development	10-43-341	\$ 3,745	\$ 135	\$ 4,000	\$ 4,000
Department Expenditures	10-43-400	\$ 21,607	\$ 16,656	\$ 37,000	\$ 37,000
Total Admin. Expenditures		\$ 458,937	\$ 531,478	\$ 530,000	\$ 560,000

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

- City Manager/Recorder
- Treasurer/Utility Manager
- Deputy Recorder
- Accounts Payable Clerk
- Custodian
- Office Clerk

A 2% COLA is being proposed for employees.

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

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

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

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

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

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

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

Elections

Expenses	Account Number	Actual		Budget FY 2019-20	Final Budget FY 2020-21
		Actual FY 2018-19	Year-to-date FY 2019-20		
Salaries & Wages	10-47-110	\$ -	\$ 670.00	\$ 1,000	\$ 500
Employee Benefits	10-47-130	\$ -	\$ 13.84	\$ 500	\$ -
Education, Travel & Training	10-47-230	\$ -	\$ -	\$ 500	\$ 500
Professional Services	10-47-310	\$ -	\$ 1,393	\$ 1,000	\$ -
Department Expenditures	10-47-400	\$ 285	\$ 919	\$ 1,000	\$ 1,000
Total Election Expenditures		\$ 285	\$ 2,996	\$ 4,000	\$ 2,000

10-47-110 Salaries & Wages - Funds budget for election worker wages.

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

10-47-230 Education, Training, & Travel - Funds allocated for hotel costs, mileage, and per diem. Funds are also included for registration fees for conferences and continuing education, as well as for licenses and certification fees.

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

10-47-400 Department Expenditures - Funds allocated to cover a variety of general department expenditures.

No city election is scheduled this year.



Public Works

Expenses	Account Number	Actual		Budget FY 2019-20	Final Budget FY 2020-21
		Actual FY 2018-19	Year-to-date FY 2019-20		
Salaries & Wages	10-48-110	\$ 93,691	\$ 94,311	\$ 94,000	\$ 182,000
Employee Benefits	10-48-130	\$ 39,566	\$ 43,679	\$ 40,000	\$ 82,000
Education, Travel & Training	10-48-230	\$ 4,374	\$ 1,853	\$ 3,000	\$ 4,500
Office Supplies	10-48-240	\$ 1,213	\$ 2,394	\$ 2,000	\$ 2,000
Uniforms	10-48-247	\$ 5,096	\$ 7,089	\$ 5,000	\$ 5,000
Equipment and Maintenance	10-48-250	\$ 9,199	\$ 9,108	\$ 7,000	\$ 7,000
Vehicle Fuel	10-48-251	\$ 41,538	\$ 32,901	\$ 42,000	\$ 42,000
Vehicle Repair	10-48-252	\$ 35,140	\$ 12,404	\$ 40,000	\$ 40,000
Utilities	10-48-270	\$ 8,291	\$ 8,522	\$ 9,500	\$ 9,500
Memberships & Dues	10-48-300	\$ 1,295	\$ 629	\$ 1,500	\$ 3,000
Professional Services	10-48-310	\$ -	\$ -	\$ 500	\$ 500
Legal Expense	10-48-311	\$ -	\$ -	\$ 500	\$ 500
Department Expenditures	10-48-400	\$ 4,935	\$ 2,745	\$ 7,500	\$ 7,500
Engineering Expense	10-48-514	\$ 6,545	\$ 3,696	\$ 8,500	\$ 8,500
Emergency Expenses	10-48-515	\$ -	\$ -	\$ 10,000	\$ 10,000
Safety	10-48-516	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
Total Public Works Expenditures		\$ 250,882	\$ 223,331	\$ 275,000	\$ 408,000

10-48-110 Salaries & Wages - Funds allocated for Public Works Director and City Engineer salaries. City Engineer services have been contracted out in the past but are being proposed to be brought in house through the hiring of a full-time employee.

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

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

10-48-240 Office Supplies - Office supplies for all public works departments.

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

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

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

10-48-252 Vehicle Repair - Funds allocated for all vehicle repairs. Enterprise departments reimburse the General Fund for these costs through the administrative charges in accounts 10-39-700 through 10-39-702. \$10,000 allocated for repairs to the Peterbilt dump truck.

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

10-48-300 Memberships & Dues - Funds allocated for professional memberships and dues, which include: The American Society of Civil Engineers and the American Public Works Association. These memberships provide opportunities for educational training and networking with other industry professionals across the state.

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

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

10-48-400 Department Expenditures - Funds allocated for general costs related to the public works department.

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

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

10-48-516 Safety - Funds allocated for safety training, equipment, and incentives.

Non-Departmental

Expenses	Account Number	Actual		Budget FY 2019-20	Final Budget FY 2020-21
		Actual FY 2018-19	Year-to-date FY 2019-20		
Office Supplies	10-50-240	\$ 6,377	\$ 4,900	\$ 10,000	\$ 6,000
Postage/Shipping	10-50-243	\$ 3,300	\$ -	\$ 2,000	\$ 4,000
Utility Billing Postage	10-50-245	\$ 9,749	\$ 10,677	\$ 12,000	\$ 10,000
Equipment and Maintenance	10-50-250	\$ 3,036	\$ 2,899	\$ 3,000	\$ 3,000
Utilities	10-50-270	\$ 11,033	\$ 11,497	\$ 13,500	\$ 13,000
Software	10-50-370	\$ 25,840	\$ 38,270	\$ 35,000	\$ 40,000
Bank Charges	10-50-440	\$ 18,091	\$ 16,084	\$ 22,000	\$ 20,000
Insurance Expense	10-50-510	\$ 52,206	\$ 53,983	\$ 65,000	\$ 60,000
Building Lease	10-50-511	\$ 60,000	\$ 88,100	\$ 90,000	\$ 60,000
Emergency Expense	10-50-515	\$ -	\$ -	\$ 10,000	\$ 10,000
Information Technology	10-50-518	\$ 28,176	\$ 21,704	\$ 16,000	\$ 20,000
Community Center	10-50-520	\$ -	\$ 599	\$ 2,000	\$ 2,000
Newsletter	10-50-530	\$ 5,548	\$ 5,579	\$ 5,500	\$ 6,000
Transfer To Capital Projects	10-50-910	\$ 558,000	\$ -	\$ 500,000	\$ 500,000
CVTD Sales Tax (Pass Through)	10-50-920	\$ 86,953	\$ 84,280	\$ 120,000	\$ -
CARES Act Funds	10-50-921	\$ -	\$ -	\$ -	\$ 630,000
Total Non-Departmental Expenses		\$ 868,310	\$ 338,572	\$ 906,000	\$ 1,384,000

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

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

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

10-50-250 Equipment and Maintenance - Funds allocated for office equipment maintenance; includes copier costs but does not include computers.

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

10-50-370 Software - Funds allocated for Microsoft yearly subscription, Adobe Pro for three subscriptions, Municode, Cloudspeaker Community Alert System, Caselle accounting software, document management, time keeping, business licensing, animal licensing, work orders and permit management software. This account has a slight increase for engineering software programs.

10-50-440 Bank Charges - Funds allocated for credit card merchant fees for office, online, and automatic fee for residents' utility payments (Xpress Bill Pay, Sportsites). Also includes bounced check fees (Bank of Utah).

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

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

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

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

10-50-520 Community Center - Funds allocated for expenses related to repairs in the city hall community room.

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

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

10-50-921 CARES Act Funds - Revenue allocated from the federal government in response to the COVID-19 pandemic. Funds are to be used for unforeseen expenses related to COVID-19. Funds will be used for computers, audio/visual equipment, PPE and cleaning, remodeling city hall and the public works building, etc.





Public Safety

Public Safety

Expenses	Account Number	Actual		Budget FY 2019-20	Final Budget FY 2020-21
		Actual FY 2018-19	Year-to-date FY 2019-20		
Salaries & Wages	10-54-110	\$ 19,864	\$ 9,049	\$ 11,500	\$ 11,500
Employee Benefits	10-54-130	\$ 2,605	\$ 610	\$ 2,000	\$ 2,000
Education, Travel, & Training	10-54-230	\$ 799	\$ 311	\$ 3,000	\$ 3,000
Memberships & Dues	10-54-300	\$ -	\$ -	\$ 500	\$ 500
Court Prosecution	10-54-311	\$ -	\$ -	\$ -	\$ 7,200
Sheriff Contract Services	10-54-320	\$ 75,050	\$ 75,049	\$ 75,000	\$ 86,800
Emergency Medical Services	10-54-330	\$ -	\$ -	\$ -	\$ 60,000
Fire Protection	10-54-340	\$ 60,723	\$ 67,470	\$ 68,000	\$ 68,000
First Responders	10-54-350	\$ 24,000	\$ 26,607	\$ 24,000	\$ 24,000
Animal Control	10-54-360	\$ 16,685	\$ 16,663	\$ 19,000	\$ 19,000
Department Expenditures	10-54-400	\$ 3,601	\$ 1,252	\$ 6,000	\$ 6,000
Communication Center	10-54-440	\$ 68,520	\$ 70,722	\$ 69,000	\$ 69,000
Total Public Safety Expenditures		\$ 271,847	\$ 267,733	\$ 278,000	\$ 357,000

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

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

10-54-230 Education, Training, & Travel - Funds are for training conferences and continuing education, including hotel costs, mileage, and per diem, as well as for licenses and certification fees. These funds also include CERT training reimbursement up to \$2,000 for Nibley City residents. CERT training costs are \$70.00 per volunteer. Half of this cost can be reimbursed to citizen after completion.

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

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

10-54-320 Sheriff Contract Services - Funds allocated to fulfill the contracted services provided by the Cache County Sheriff's Office for patrol services, investigations, SWAT, drug task force, and public outreach, such as parades and school assistance. This account has a slight increase per the county contract and based on an evaluation of actual costs.

10-54-330 Emergency Medical Services - Funds allocated to fulfill a potential contract for services provided by Cache County for Emergency Medical/Ambulance Services. The anticipated annual budget for this service is more than \$100,000. However, the first year of service will not begin until January 2021, making it only half of a year.

10-54-340 Fire Protection - Funds allocated to fulfill the contracted amount with the Hyrum City Fire Department. The 2019-2020 fee is \$10.00 per resident per year. Billed based on 6,747 residents.

10-54-350 First Responders - Nibley's contribution to the Nibley-Millville First Responder's Fund. See 24-36-601.

10-54-360 Animal Control - Funds allocated to fulfill the contracted amount with the Sheriff. Also includes funds for dog licensing software, Cache Humane Society impound agreement and costs to house impounded dogs. The contracted amount with the Sheriff's office is \$16,640 this year and remains unchanged.

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

10-54-440 Communication Center - Funds allocated to pay 911 Dispatch Center Fee. A \$3 fee is charged on utility accounts to collect these funds. This amount increases each year to account for growth. See 10-34-410



Streets Department

Streets

MAINTENANCE

2019-20 saw the dedicated employees in the Nibley Streets Department accomplish the following maintenance projects:

- Preservation treatment applied to roads
- Crack-sealed streets in preparation for preservation treatments
- Swept all streets in Nibley
- Raised sidewalk and curb and gutter throughout Nibley
- Repainted striping on 3200 South from 165 to 1600 West
- Repainted all crosswalks throughout Nibley
- Patched potholes on city streets to keep the roads safe

CONSTRUCTION

The final months of 2019-20 and the year 2020-21 will see the department construct these projects

- Repaint all crosswalks and add new ones where needed
- Construct missing links in the sidewalk network
- Oversee all new subdivision infrastructure
- Replace delineators on 3200 S
- Crack seal in preparation for road treatments.
- Shoulder road from Logan Coach 800 W to 2700 S



Streets

Expenses	Account Number	Actual			
		Actual FY 2018-19	Year-to-date FY 2019-20	Budget FY 2019-20	Final Budget FY 2020-21
Salaries & Wages	10-60-110	\$ 37,245	\$ 57,415	\$ 51,000	\$ 60,000
Seasonal Salaries And Wages	10-60-115	\$ 2,751		\$ 4,000	\$ 4,000
Crossing Guard Salaries And Wage:	10-60-120	\$ 23,818	\$ 25,515	\$ 36,000	\$ 43,000
Employee Benefits	10-60-130	\$ 19,643	\$ 30,574	\$ 25,000	\$ 25,000
Crossing Guard Benefits	10-60-135	\$ 515	\$ 525	\$ 3,000	\$ 3,000
Education, Travel & Training	10-60-230	\$ 436	\$ 1,149	\$ 4,000	\$ 4,000
Equipment and Maintenance	10-60-250	\$ 29,704	\$ 35,296	\$ 32,500	\$ 32,500
New Development Infrastructure	10-60-262	\$ 9,758	\$ 6,244	\$ 11,000	\$ 11,000
Utilities - Crossing Lights	10-60-270	\$ 264	\$ 1,405	\$ 500	\$ 500
Utilities - Street Lights	10-60-275	\$ 44,349	\$ 45,279	\$ 50,000	\$ 50,000
House Maintenance	10-60-278	\$ 47	\$ -	\$ 1,000	\$ 1,000
Professional Services	10-60-310	\$ -	\$ -	\$ 500	\$ 500
Legal Expense	10-60-311	\$ -	\$ -	\$ 500	\$ 500
Department Expenditures	10-60-400	\$ -	\$ 1,529	\$ 3,000	\$ 3,000
Snow Removal	10-60-450	\$ 15,981	\$ 10,533	\$ 18,000	\$ 18,000
Engineering Expense	10-60-514	\$ 15,139	\$ 5,888	\$ 5,000	\$ 5,000
Emergency Expense	10-60-515	\$ -	\$ -	\$ -	\$ 10,000
Streetlights	10-60-611	\$ -	\$ -	\$ 5,000	\$ 5,000
Total Streets Expenditures		\$ 199,650	\$ 221,352	\$ 250,000	\$ 276,000

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

10-60-110 Salaries & Wages - Funds allocated for 50% of two full-time employees, the streets/stormwater superintendent and one streets/stormwater employee. The other half of their wages are paid through the Stormwater Department. A 2% COLA is being proposed for employees.

10-60-115 Seasonal Salaries & Wages - Funds allocated for 50% of one seasonal employee for 4 months at full-time (640 hrs.), and 4 months at part-time (320 hrs.). The other half of the salary for this seasonal employee is paid out of the Stormwater account 53-40-115.

10-60-120 Crossing Guard Salaries & Wages - Funds allocated for wages of six crossing guards at the following locations; Thomas Edison Charter School (1), Nibley Elementary (3), and Heritage Elementary (2). Crossing Guards are supervised by the Streets Superintendent.

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

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

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

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

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

10-60-270 Utilities - Funds allocated for school zone crossing light electricity.

10-60-275 Utilities–Street Lights - Funds allocated to pay for electricity for all street lights in the city. Rocky Mountain Power charges the City approximately \$16 per month per streetlight. There are currently 260 lights in the City and it is estimated that there will be an additional 10 street lights added during FY 19-20 due to new development.

10-60-278 – House Maintenance - Funds allocated for maintaining the homes purchased for the Right-of-Way at 3200 S and SR-165/Main Street, and 1200 W and 3200 S. The homes are currently being rented out.

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

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

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

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

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

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

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

Sanitation

Expenses	Account Number	Actual		Budget FY 2019-20	Final Budget FY 2020-21
		Actual FY 2018-19	Year-to-date FY 2019-20		
Professional Services	10-62-310	\$ -	\$ -	\$ 500	\$ -
Refuse Collection Services	10-62-320	\$ 489,237	\$ 532,431	\$ 500,000	\$ 540,000
Department Expenditures	10-62-400	\$ 1,332	\$ 1,880	\$ 10,000	\$ 10,000
Engineering Expense	10-62-514	\$ -	\$ -	\$ 500	\$ -
Emergency Expense	10-62-515	\$ -	\$ -	\$ 2,000	\$ 2,000
Total Sanitation Expenditures		\$ 490,569	\$ 534,310	\$ 513,000	\$ 552,000

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

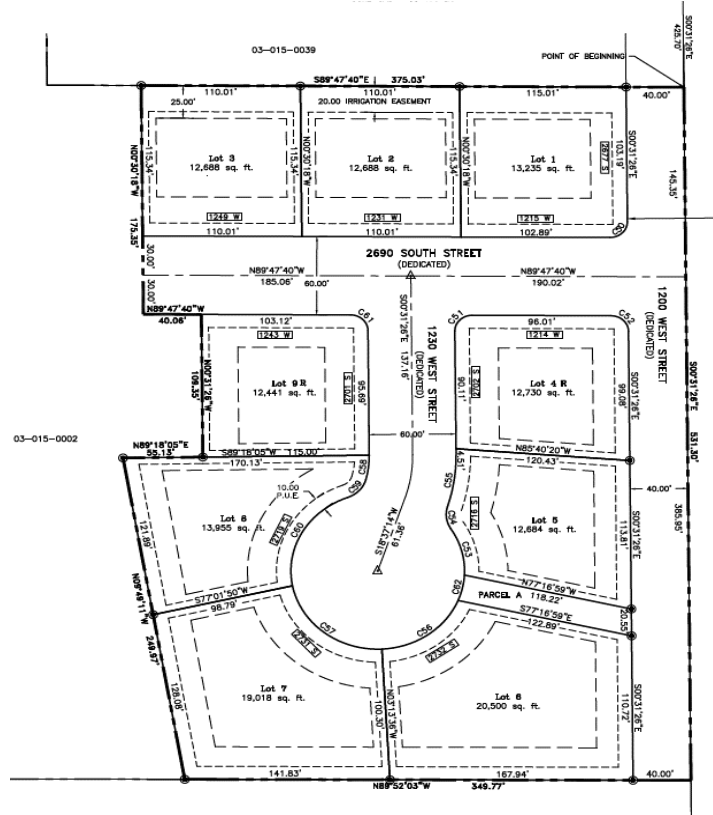
10-62-320 Refuse Collection Services - Funds allocated to pay Logan City for garbage, recycling and green waste pick up. Charges are passed through to Nibley residents. Rates are as follows: 90-gallon can \$15.40, 60-gallon can \$13.15, recycle container \$3.00, and a green waste container \$5.00.

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

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

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





Planning & Building

Planning & Building

The Planning Department updated the Water Master Plan and Affordable Housing Plan this year. These master plans will help the City plan for future growth. The Planning Department has also reviewed subdivision applications, commercial and industrial developments, fence permits, accessory building permits, and conditional use permits during the year. In the 2019-20 Fiscal year, the Planning and Building Department helped write and review 16 new ordinances that have passed and 3 that are still under review.

Nibley has continued to add new real estate value; 51 new home building permits were issued in calendar year 2019. The City issued 127 total building permits over the 12 month period from April 2019 through March 2020. The subdivisions currently under construction would add approximately 56 new building lots to the City and there are currently 18 building lots under construction.

2020-21 Department Goals/Projects

- Update Sewer Master Plan
- Update Tree Policy Olan
- Re-evaluate Building Permit Fee Schedule
- Update Capital Projects Master Plan
- Allow for and Reduce Related to Accessory Dwelling Units in Residential Zones
- Update neighborhood and other commercial standards
- Update Town Center Commercial Standards
- Review landscaping requirements for residential and commercial developments
- Create a more detailed Short Term Rental code
- Update Business License Requirements
- Review the Open Space Plan and Goals
- Review and update the animal land-use code
- Update and review the R-PUD Code

Expenses	Account Number	Actual		Budget FY 2019-20	Final Budget FY 2020-21
		Actual FY 2018-19	Year-to-date FY 2019-20		
Salaries & Wages	10-68-110	\$ 111,652	\$ 126,749	\$ 133,000	\$ 145,000
Employee Benefits	10-68-130	\$ 54,752	\$ 66,481	\$ 57,000	\$ 57,000
Education, Travel & Training	10-68-230	\$ 6,868	\$ 4,280	\$ 10,000	\$ 10,000
Office Supplies	10-68-240	\$ 26	\$ 105	\$ 1,000	\$ 1,000
Memberships & Dues	10-68-300	\$ 1,224	\$ 139	\$ 2,000	\$ 2,000
Professional Services	10-68-310	\$ -	\$ -	\$ 500	\$ 500
Legal Expenses	10-68-311	\$ 24,591	\$ 11,891	\$ 25,000	\$ 25,000
Commercial Review	10-68-315	\$ 1,210	\$ 480	\$ 3,000	\$ 3,000
Department Expenditures	10-68-400	\$ 2,271	\$ 2,573	\$ 2,000	\$ 2,000
Engineering Expense	10-68-514	\$ 22,308	\$ 38,067	\$ 35,000	\$ 5,000
Code Enforcement	10-68-550	\$ -	\$ -	\$ 4,000	\$ 4,000
County Planning Assessment	10-68-621	\$ 7,938	\$ 8,284	\$ 7,500	\$ 7,500
Tree City	10-68-655	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Total Planning & Building Expenses		\$ 233,840.13	\$ 259,049	\$ 281,000	\$ 263,000

10-68-110 Salaries & Wages - Funds allocated for city planner and building inspector salaries, and part-time commercial building inspector and six planning commissioners. A 2% COLA is being proposed for employees.

10-68-130 Employee Benefits - Funds allocated are based on premium/contribution changes and increases related to salary changes. Funds include costs for Medicare, Social Security, the Utah Retirement System, and telephone/data allowances.

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

10-68-240 Office Supplies - Funds allocated for the online building code book and yearly updates.

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

10-68-310 Professional Services - Funds allocated for non-engineering or legal professional services.

10-68-311 Legal Expenses - Funds allocated for legal review fees, primarily from the City attorney. Most of these fees are passed on to developers.

10-68-315 Commercial Reviews - Funds allocated for review of all commercial building plans. This will be high next year due to Malouf expanding.

10-68-400 Department Expenditures - Funds allocated for expenses such as online records access and for publishing hearing notices. Costs for public hearing notices are passed on to project applicants.

10-68-514 Engineering - Funds allocated for outside engineer specialized development reviews. These fees are passed on to developers. This account decreased due to development reviews being brought in house to be handled by the City Engineer.

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

10-68-621 County Planning Assessment - Funds allocated for fees paid to Cache County for technical planning and trail assistance and to the Cache Metropolitan Planning Organization for regional transportation planning services.

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



Parks

Parks

2019-2020 Accomplishments:

- Installed a Pollinator Garden and Monument
- Completed Phase 1 of Firefly Park
- Constructed a Horse Stable at Morgan Farm
- Assumed maintenance of Meadow Creek Open Space
- Continued Phragmites Removal Program
- Completed the Tennis and Pickleball Courts at Anhder Park
- Rekeyed all locks in Public Works Building, City Hall and Parks
- Completed Tennis and Pickleball Courts
- Groomed Cross Country Skiing Course at Heritage and Firefly Parks
- Trimmed all City Trees

2020-21 Construction Goals:

- Continue construction at Firefly and Clear Creek Parks



Parks

Expenses	Account Number	Actual		Budget FY 2019-20	Final Budget FY 2020-21
		Actual FY 2018-19	Year-to-date FY 2019-20		
Salaries & Wages	10-70-110	\$ 140,425	\$ 122,782	\$ 145,000	\$ 156,000
Seasonal Salaries & Wages	10-70-115	\$ 33,733	\$ 59,529	\$ 45,000	\$ 63,000
Employee Benefits	10-70-130	\$ 63,346	\$ 65,421	\$ 64,000	\$ 64,000
Education, Travel & Training	10-70-230	\$ 3,453	\$ 3,329	\$ 5,000	\$ 5,000
Equipment and Maintenance	10-70-250	\$ 47,499	\$ 55,948	\$ 54,000	\$ 54,000
Utilities	10-70-270	\$ 5,315	\$ 5,780	\$ 6,000	\$ 6,000
Legal Expense	10-70-311	\$ -	\$ -	\$ 1,000	\$ 1,000
Department Expenditures	10-70-400	\$ -	\$ 73	\$ 3,000	\$ 3,000
Trees	10-70-420	\$ 7,406	\$ 25,800	\$ 39,000	\$ 7,000
Morgan Farm	10-70-695	\$ -	\$ -	\$ -	\$ 3,000
Capital Outlay Equipment	10-70-740	\$ 31,110	\$ -	\$ -	\$ -
Total Parks Expenditures		\$ 332,287	\$ 338,662	\$ 362,000	\$ 362,000

10-70-110 Salaries & Wages - Funds allocated for wages for the Park Superintendent and two full-time employees. A 2% COLA is being proposed for employees.

10-70-115 Seasonal Salaries & Wages - Funds allocated for wages of five seasonal employees, four months of the year working full-time and four months of the year as part-time.

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

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

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

10-70-270 Utilities - Funds allocated for park facility utilities – electricity, sewer, and water.

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

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

10-70-420 Trees - Funds allocated to cover Tree City USA re-certification requirements. Nibley is required to spend \$2/person on trees and tree-related expenses, which would be approximately \$14,000, based on the city's population of about 7,000. The City anticipates spending half of that cost (\$7,000) on trees and the rest will be met with labor costs.

10-70-695 Morgan Farm - Funds allocated for minor repairs and needs at Morgan Farm.

10-70-740 Capital Outlay Equipment - No funds are being budgeted this year.





Recreation Department

Community Development and Recreation

From 2015 to the present, our community has benefited from the creation of the Recreation Department through expanded offerings and quality experiences that connect our citizens. Although the socio-economic benefits are challenging to measure, we believe that our recreation offerings keep law enforcement costs down while also creating a great place to live.

To more efficiently manage the department, minimize resources spent on training, and position the department to achieve the 2021 goals outlined in the council-approved recreation plan, last year's budget funded a part-time staff member, in addition to the Recreation Director and seasonal employees. As noted in last year's budget with this additional staff member, the department can leverage the Recreation Director's experience and training to focus on the creation of innovative recreation, including nature and outdoor recreation programs, acquiring additional revenue through grants and sponsorships, establishing strategic partnerships, and supporting strategic planning for future trails, parks, and facilities. This staffing model more closely matches recreation departments in cities of similar size with a similar level of service. Although this staffing model has already demonstrated how revenue-generating programs can offset additional labor cost, to fully utilize the directors experience, meet master plan goals, and accommodate our growing community a full-time benefited position is recommended. While the outlined budget currently does not accommodate a full-time benefited employee in addition to the Recreation Director, as our overall city revenue improves, this position will be reevaluated and may be considered in a future budget.

With clear direction from the Imagine Nibley Campaign data of 2017, an updated Parks, Recreation and Trails Plan, continued council direction, post event/program numbers and participant feedback, the department has clear direction regarding recreation that makes a difference in the lives and health of our residents. In addition to established plans and valuable data collected, our Parks and Recreation Committee facilitates a continuous connection with the members of our community to help us provide relevant and effective recreation experiences. Utilizing all these tools, this department will continue to incrementally adjust events and programs to match the interest of Nibley citizens, based on the available resources provided, to maximize the benefits of recreation for our residents who are our most valuable asset.

With cost evaluations, and participation data collected in recent years, along with historical revenue and expense numbers, the department has more effectively forecasted the recreation budget presented here.

Community Development and Recreation

Expenses	Account Number	Actual		Budget FY 2019-20	Final Budget FY 2020-21
		Actual FY 2018-19	Year-to-date FY 2019-20		
Salaries & Wages	10-75-110	\$ 42,948	\$ 56,755	\$ 76,000	\$ 98,000
Seasonal Salaries & Wages	10-75-115	\$ 23,884	\$ 19,168	\$ 22,000	\$ 22,000
Employee Benefits	10-75-130	\$ 26,084	\$ 31,443	\$ 33,000	\$ 64,500
Education, Travel & Training	10-75-230	\$ 4,940	\$ 5,049	\$ 4,800	\$ 4,800
Uniforms	10-75-247	\$ -	\$ -	\$ 500	\$ 500
Memberships & Dues	10-75-300	\$ 410	\$ 717	\$ 500	\$ 500
Department Expenditures	10-75-400	\$ 4,147	\$ 3,068	\$ 3,600	\$ 3,600
Sponsorships	10-75-415	\$ 732	\$ 459	\$ 1,000	\$ 1,000
Library	10-75-480	\$ 24,850	\$ 28,080	\$ 30,000	\$ 30,000
Rec Rental Equipment	10-75-500	\$ 374	\$ -	\$ 300	\$ 300
Youth & Adult Programs	10-75-515	\$ 22,314	\$ 31,548	\$ 21,000	\$ 21,000
Family Special Events	10-75-540	\$ -	\$ -	\$ 400	\$ 400
Hyrum Senior Center	10-75-650	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Wildlife	10-75-652	\$ 259	\$ 300	\$ 300	\$ 300
Special Events	10-75-657	\$ 6,194	\$ 4,390	\$ 4,500	\$ 4,500
Heritage Days	10-75-660	\$ 16,852	\$ 5,598	\$ 22,000	\$ 22,000
Children's Theater	10-75-661	\$ 7,271	\$ 1,082	\$ 7,000	\$ 9,500
Youth Council	10-75-662	\$ 5,758	\$ 3,676	\$ 5,500	\$ 5,500
Nibley Royalty & Float	10-75-664	\$ 2,911	\$ 2,095	\$ 3,500	\$ 3,500
Nibley Fitness	10-75-669	\$ 106	\$ 283	\$ 1,000	\$ 1,000
Fitness Programs	10-75-670	\$ 2,676	\$ 2,953	\$ 2,100	\$ 2,100
Parks & Rec Committee	10-75-671	\$ 560	\$ 1,184	\$ 2,000	\$ 2,000
Total Community Dev. Expenditures		\$ 194,271	\$ 198,849	\$ 242,000	\$ 298,000

10-75-110 Salaries & Wages - Funds allocated for Community Development and Recreation Salaries, including changing the current part-time staff member to full-time. A 2% COLA is being proposed for employees.

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

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

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

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

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

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

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

10-75-480 – Library - Funds allocated for fees that Hyrum City assesses to Nibley City for providing Nibley residents access to the Hyrum Library. A fee of \$40 is assessed based on active library cards of Nibley residents. There are currently 702 Nibley residents who have library cards. The actual cost to Hyrum City for each card is approximately \$114 per Hyrum resident. The fee was increased in 2019 from \$30 to \$40.

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

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

10-75-540 Family Special Events - Funds allocated for special events such as: a Daddy Daughter Dance, Mommy Son Adventure, etc.

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

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

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

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

10-75-661 Children's Theatre - Funds allocated for expenditures related to the Heritage Days children's play. If awarded, the City anticipates receiving \$4,250 in revenue, which includes; a \$1,000 RAPZ grant, a \$2,000 Rocky Mountain Power Grant, a \$750 Utah Arts Council Grant, and \$500 in revenue from T-shirt Sales. Due to cancellation of the 2020 play, the Theatre is rolling over some of the grant funds to the next fiscal year.

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

10-75-664 Nibley Royalty and Float - Funds allocated for Nibley Royalty activities, including the pageant and scholarships. Additional funds of \$5,000 are being budgeted in account 45-40-742 to replace the float trailer.

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

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

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



Class C Streets Fund

Revenue	Account Number	Actual		Budget FY 2019-20	Final Budget FY 2020-21
		Actual FY 2018-19	Year-to-date FY 2019-20		
CVTD Sales Tax	11-30-135	\$ -	\$ 81,358	\$ 120,000	\$ 120,000
Interest Earnings	11-30-400	\$ -	\$ -	\$ 1,000	\$ 1,000
Class "C" Street Allotment	11-30-500	\$ 296,375	\$ 243,934	\$ 219,000	\$ 219,000
Appropriation Of Fund Balance	11-30-611	\$ -	\$ -	\$ -	\$ -
Total Revenues		\$ 296,375	\$ 325,293	\$ 340,000	\$ 340,000

Expenses	Account Number	Actual		Budget FY 2019-20	Final Budget FY 2020-21
		Actual FY 2018-19	Year-to-date FY 2019-20		
Class "C" Street Projects	11-40-650	\$ 119,389	\$ 120,025	\$ 220,000	\$ 220,000
CVTD Sales Tax	11-40-700	\$ -	\$ -	\$ 120,000	\$ 120,000
Total Capital Expenditures		\$ 119,389	\$ 120,025	\$ 340,000	\$ 340,000

Surplus/(Deficit) \$ 176,986 \$ 205,268

Beginning Cash Balance (Est.)	\$ 610,000
Reserves (Fund Balance App.)	\$ -
Ending Cash Balance (Est.)	\$ 610,000

Revenue Accounts:

11-30-135 CVTD Sales Tax – This account is used to transfer funds collected for Mass Transit Sales Taxes through to the Cache Valley Transit District. The sales tax rate in Nibley is 7% of which 0.30% goes to CVTD. This account has been moved from 10-31-160.

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

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

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

Expenditure Accounts:

11-40-650 Class "C" Streets Projects - Funds allocated for maintenance of City streets. The City uses a sole-source contractor to perform asphalt treatments, Holbrook Asphalt, because this is the only company in the region that has demonstrated the ability to meet the City's specification for High-Density Mineral Bond treatments.

11-40-700 CVTD Sales Tax – This account is used to transfer funds collected for Mass Transit Sales Taxes through to the Cache Valley Transit District. The sales tax rate in Nibley is 7% of which 0.30% goes to CVTD. This account has been moved from 10-50-920.

No projects are anticipated this year. The city is saving funds for a future 3200 S replacement project.

Municipal Building Authority Debt Service Schedule

Interest Pmt Date	Principal	Interest	Payment Due	Outstanding Principal	Actual Balance Owing
10/1/2011	\$ -	\$ 29,916	\$ 26,916	\$ 850,000	
10/1/2012	\$ 15,000	\$ 34,000	\$ 49,000	\$ 835,000	
10/1/2013	\$ 16,000	\$ 33,400	\$ 49,400	\$ 819,000	
10/1/2014	\$ 16,000	\$ 32,760	\$ 48,760	\$ 803,000	
10/1/2015	\$ 17,000	\$ 32,120	\$ 49,120	\$ 786,000	
10/1/2016	\$ 18,000	\$ 31,440	\$ 49,440	\$ 768,000	
10/1/2017	\$ 18,000	\$ 30,720	\$ 48,720	\$ 750,000	
10/1/2018	\$ 19,000	\$ 30,000	\$ 49,000	\$ 731,000	
10/1/2019	\$ 20,000	\$ 29,240	\$ 49,240	\$ 711,000	
10/1/2020	\$ 21,000	\$ 28,440	\$ 49,440	\$ 690,000	\$ 600,000
10/1/2021	\$ 22,000	\$ 27,600	\$ 49,600	\$ 668,000	
10/1/2022	\$ 22,000	\$ 26,720	\$ 48,720	\$ 646,000	
10/1/2023	\$ 23,000	\$ 25,840	\$ 48,840	\$ 623,000	
10/1/2024	\$ 24,000	\$ 24,920	\$ 48,920	\$ 599,000	
10/1/2025	\$ 25,000	\$ 23,960	\$ 48,960	\$ 574,000	
10/1/2026	\$ 26,000	\$ 22,960	\$ 48,960	\$ 548,000	
10/1/2027	\$ 27,000	\$ 21,920	\$ 48,920	\$ 521,000	
10/1/2028	\$ 28,000	\$ 20,840	\$ 48,840	\$ 493,000	
10/1/2029	\$ 29,000	\$ 19,720	\$ 48,720	\$ 464,000	
10/1/2030	\$ 31,000	\$ 18,560	\$ 49,560	\$ 433,000	
10/1/2031	\$ 32,000	\$ 17,320	\$ 49,320	\$ 401,000	
10/1/2032	\$ 33,000	\$ 16,040	\$ 49,040	\$ 368,000	
10/1/2033	\$ 34,000	\$ 14,720	\$ 48,720	\$ 334,000	
10/1/2034	\$ 36,000	\$ 13,360	\$ 49,360	\$ 298,000	
10/1/2035	\$ 37,000	\$ 11,920	\$ 48,920	\$ 261,000	
10/1/2036	\$ 39,000	\$ 10,440	\$ 49,440	\$ 222,000	
10/1/2037	\$ 40,000	\$ 8,880	\$ 48,880	\$ 182,000	
10/1/2038	\$ 42,000	\$ 7,280	\$ 49,280	\$ 140,000	
10/1/2039	\$ 44,000	\$ 5,600	\$ 49,600	\$ 96,000	
10/1/2040	\$ 45,000	\$ 3,840	\$ 48,840	\$ 51,000	
10/1/2041	\$ 51,000	\$ 2,040	\$ 53,040	\$ -	
	\$ 750,000	\$ 432,160	\$ 1,182,160		

First Responders

The Nibley-Millville First Responders are a volunteer group of emergency medical technicians who respond to emergencies in Nibley and Millville. There are currently six members on the squad. They responded to 105 calls last year and the members attended approximately 144 hours of Continuing Medical Education. The unit covered 7,864 hours of on-call medical coverage in 2019. Another 47 hours of classroom and hands-on training was provided by the First Responders to Scout Groups and Church organizations throughout the year. The expenses for the unit are split between Millville and Nibley based on population.

Revenue	Account Number	Actual		Budget	Final Budget
		Actual FY 2018-19	Year-to-date FY 2019-20	FY 2019-20	FY 2020-21
Cache County Grants	24-36-321	\$ 115	\$ 5,791	\$ -	\$ -
State Grants	24-36-322	\$ -			\$ -
Nibley Contribution	24-36-601	\$ 20,000	\$ 26,607	\$ 26,607	\$ 26,607
Millville Contribution	24-36-602	\$ 7,577	\$ 8,393	\$ 8,393	\$ 8,393
Miscellaneous	24-36-690	\$ 50		\$ -	\$ -
Appropriate Fund Balance	24-36-999	\$ -		\$ -	\$ 123,616
Total Revenues		\$ 27,742	\$ 40,791	\$ 35,000	\$ 158,616

Expenses	Account Number	Actual		Budget	Final Budget
		Actual FY 2018-19	Year-to-date FY 2019-20	FY 2019-20	FY 2020-21
Stipend	24-40-110	\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000
Employee Benefits	24-40-130	\$ 252	\$ 378	\$ 500	\$ 500
Education, Travel & Training	24-40-230	\$ 6,000	\$ 4,648	\$ 7,000	\$ 7,000
Uniforms	24-40-247	\$ -	\$ 1,033	\$ 2,000	\$ 2,000
Equipment/Maintenance	24-40-250	\$ 667	\$ 2,927	\$ 11,500	\$ 11,500
Vehicle Repair	24-40-252	\$ 1,418	\$ 87	\$ 2,000	\$ 2,000
Vehicle Fuel	24-40-253	\$ 321	\$ 938	\$ 1,000	\$ 1,000
Insurance	24-40-510	\$ -		\$ 1,000	\$ 1,000
Capital Outlay - Equipment	24-40-740	\$ 5,846		\$ -	\$ 7,000
Transfer to General Fund	24-40-742	\$ -	\$ -	\$ -	\$ 90,000
Refund to Millville	24-40-802	\$ -	\$ -	\$ -	\$ 30,000
Total Expenditures		\$ 22,505	\$ 20,011	\$ 35,000	\$ 162,000

Surplus/Deficit \$ 5,237 \$ 20,779

Beginning Cash Balance (Est.)	\$ 123,616
Reserves (Fund Balance App.)	\$ 123,616
Ending Cash Balance (Est.)	\$ (0)

First Responder Revenue Accounts:

24-36-321 Cache County Grants - Funds allocated from county grants. The First Responders don't anticipate receiving any funds from this county grant this year.

24-36-322 State Grants - Funds allocated from state grants. The First Responders do not anticipate receiving any funds from this state grant this year.

24-36-601 Nibley Contribution/24-36-602 Millville Contribution - Funds allocated by calculating the total costs and then multiplying that number by 76.02% for Nibley and 23.98% for Millville, which are the population ratios for the cities. The Millville amount is then charged to that city.

First Responders Expenditure Accounts:

24-40-110 Stipend - Funds allocated for paying a stipend to the volunteers to defray costs they incur.

24-40-130 Employee Benefits - Funds allocated are for a counseling benefit.

24-40-230 Education, Training, & Travel - Funds allocated for hotel costs, mileage, and per diem. Funds are also included for registration fees for conferences and continuing education, as well as for license and certification fees.

24-40-247 Uniforms - Funds allocated for hats, jackets, shirts, etc.

24-40-250 Equipment and Maintenance - Funds allocated for equipment and maintenance.

24-40-251 Vehicle Repair - Funds allocated for first responder vehicle repair.

24-40-253 Vehicle Fuel - Funds allocated for first responder vehicle fuel.

24-40-510 Insurance - Funds allocated for insurance for the ambulance and truck.

24-40-740 Capital Outlay - Equipment - Funds allocated to pay of the lease of the EMS vehicle, which is currently being leased.

24-40-742 First Responder's Transfer to General Fund - Surplus funds are being transferred from the first responders fund into the general fund in order to cover the first year's costs for EMS Services through Cache County.

24-40-802 Refund to Millville City - Funds allocated to refund to Millville City its share of the fund balance in this fund based on their proportionate share of contributions.





Capital Projects

Capital Project Revenue

Revenue	Account Number	Actual		Budget FY 2019-20	Final Budget FY 2020-21
		Actual FY 2018-19	Year-to-date FY 2019-20		
Park Reimb. From County	45-38-612	\$ -	\$ -	\$ -	\$ -
Transfer From Water Fund - PW Paving	45-38-613	\$ -	\$ 31,250	\$ 31,250	\$ -
Sale Of Fixed Assets	45-38-690	\$ -	\$ 800	\$ -	\$ -
Transfer From General Fund	45-38-700	\$ 558,000	\$ -	\$ 500,000	\$ 500,000
Sale Of Surplus Land	45-38-710	\$ -	\$ -	\$ 100,000	\$ 100,000
Grant - RAPZ	45-38-720	\$ 355,000	\$ -	\$ -	\$ -
Grant - RAPZ Population Allocation	45-38-721	\$ -	\$ 13,640	\$ 10,000	\$ 10,000
Grants	45-38-722	\$ -	\$ -	\$ -	\$ 90,000
Grant - CCOG	45-38-725	\$ -	\$ -	\$ 1,900,000	\$ 3,150,000
Miscellaneous	45-38-800	\$ -	\$ -	\$ -	\$ -
Appropriated Fund Balance	45-38-910	\$ -	\$ -	\$ 394,750	\$ 40,000
Total Revenues		\$ 913,000	\$ 45,690	\$ 2,936,000	\$ 3,890,000

Capital Project Revenue Accounts

45-38-612 Park Reimbursement From County - This account reflects funds expected to be received from Cache County as reimbursement for the purchase of the 20-acre Heritage Park expansion. No funds are showing in the budget this year as it is not expected to be reimbursed this year. The amount expected to be eventually received is transfers from Enterprise Funds \$442,650.

45-38-613 Reimbursement From Water Fund – PW Paving - No funds are being budgeted in this account this year.

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

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

45-38-710 Sale of Surplus Land - Revenue generated from the sale of surplus park property. Proposed for sale this year are the two lots on 800 West just south of Nibley Park Avenue.

45-38-720 Grant – RAPZ - No funds are being budgeted in this account this year.

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

45-38-722 Grants - Nibley City was awarded a grant to pay for 25% of the cost of replacing two dump trucks/plows to improve air quality in Cache County. The total cost of the two trucks is \$360,000, the grant amount will be \$90,000. Nibley City's required match to buy those trucks will be \$270,000. See 45-40-742

45-38-725 Grant – CCOG - See 45-40-731 Major Street Projects for more info. In 2017, Nibley Applied for and was awarded \$1.9 million from the Cache County Council of Governments to realign 1200 West at 3200 South. \$450,000 in additional grant funds will be applied for. This portion will pay for the stretch of 1200 W from 3200 S to 3000 S.

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

Capital Project Expenditures

Expenses	Account Number	Actual		Budget FY 2019-20	Final Budget FY 2020-21
		Actual FY 2018-19	Year-to-date FY 2019-20		
Tennis Courts	45-40-706	\$ 40,000	\$ -	\$ -	\$ -
Firefly Park	45-40-707	\$ 315,000	\$ -	\$ -	\$ -
Major Street Projects	45-40-731	\$ 289,772	\$ 120,344	\$ 2,000,000	\$ 3,250,000
Street Maintenance/Construction	45-40-734	\$ 70,000	\$ -	\$ -	\$ -
Public Works/City Hall Building Projects	45-40-735	\$ 15,369	\$ 984	\$ 10,000	\$ 10,000
Facilities Parking Lot Preservation	45-40-736	\$ -	\$ -	\$ -	\$ -
Master Plans	45-40-737	\$ 375	\$ 9,930	\$ 10,000	\$ 10,000
Morgan Farm	45-40-738	\$ -	\$ 15,315	\$ 20,000	\$ -
Capital Equipment	45-40-742	\$ 15,141	\$ 67,702	\$ 46,000	\$ 380,000
Sidewalk Projects	45-40-743	\$ 270	\$ -	\$ -	\$ -
River Repair	45-40-745	\$ -	\$ -	\$ 5,000	\$ 5,000
Active Transportation	45-40-746	\$ 1,985	\$ 86,723	\$ 300,000	\$ 200,000
ROW Acquisitions	45-40-747	\$ -	\$ -	\$ 10,000	\$ 10,000
Capital Projects Miscellaneous	45-40-748	\$ -	\$ 3,263	\$ 10,000	\$ -
Cottonwoods Infrastructure	45-40-749	\$ -	\$ -	\$ 20,000	\$ 20,000
Public Art	45-40-750		\$ -	\$ 5,000	\$ 5,000
Property Acquisitions	45-40-760	\$ 187,249	\$ -	\$ -	\$ -
Reserves		\$ -	\$ -	\$ -	
Total Capital Expenditures		\$ 935,160	\$ 304,261	\$ 2,436,000	\$ 3,890,000

Surplus/(Deficit) **\$ (22,160.38)** **\$ (258,571.09)**

Beginning Cash Balance (est.)	\$ 578,962
Reserves (Fund Balance App.)	\$ (40,000)
Ending Cash Balance (est.)	\$ 538,962

45-40-706 Tennis Courts - No funds are budgeted in this account this year, project complete.

45-40-707 Firefly Park - No funds are budgeted in this account this year, project complete.

45-40-731 Major Street Projects - Due to the pending connection of Logan's 1000 West to Nibley's 1200 West, Nibley is working on a project to realign the 1200 West 3200 South intersection. With the potential development of two projects near 1200 W/1000W and 2200 S, it is probable that 1200 West will soon be fully connected from Hyrum to 1000 W in Logan. This near-future connection has the potential to bring significant traffic to 1200 W through Nibley. Unfortunately, 1200 W is currently not complete along this route, with several sections only paved at half-width and the intersection at 3200 S being offset and in need of realignment. A construction project is underway to correct these deficiencies in order to address them before the street is completely connected.

In 2017, Nibley City applied for COG funds to pay for the construction of a realigned intersection at 1200 West and 3200 South. Nibley was successful in securing \$1,902,257 for the project. The total project cost is \$2,045,437, making Nibley's match for the project \$143,180. The city is currently moving forward with right-of-way acquisition for the realignment project. The city plans to next apply for \$450k for the segment at 1200 W north of the roundabout to 3000 S.

45-40-734 Street Maintenance/Construction - See 11-40-650

45-40-735 Public Works/City Hall Building Projects - Funds allocated to install a remote control gate at the public works building.

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

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

45-40-742 Capital Equipment – Funds allocated for the lease on an administration vehicle \$3,000, recreation vehicle \$3,000, public works vehicle \$3,000, two backhoes of \$8,000 each for the streets and parks departments. \$5,000 was budgeted to replace the royalty float trailer. An additional \$15,000 is being budgeted for the purchase of a used dump truck/plow purchased from Cache County.

Nibley City was awarded a grant to pay for 25% of the cost of replacing two dump trucks/plows to improve air quality in Cache County. The total cost of the two trucks is \$360,000, the grant amount will be \$90,000. Nibley City's required match to buy those trucks will be \$270,000. See 45-38-722

45-40-743 Sidewalk Projects - This account has been combined with Active Transportation 45-40-746.

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

45-40-746 Active Transportation - Funds allocated to purchase Right-of-Way for and construct future trails and sidewalk projects. Money in this account will remain in a dedicated fund. Funds will be used for construction of trails as shown in the Trail Master Plan, and to connect missing links in the City's sidewalk network. This account is anticipated to fund a different portion of missing links in the network each year. The sidewalk and trail segments being considered this year for completion are the Apple Creek Trail and the trail/bike lane along 2600 S between SR 165 and Nibley Elementary.

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

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

45-40-749 Cottonwoods Infrastructure - The Cottonwoods Development paid the City \$10,000.00 to install a future water line along an easement located on the northeast side of the subdivision. The Cottonwoods Development also paid the City \$9,737.00 in compliance with the Planning Commission Resolution 17-P3 for future Improvements along Hollow Road adjacent to the Cottonwoods Subdivision. These terms were placed in the Development Agreement for the Cottonwoods, and that Development Agreement was approved by the City Council on January 17, 2017.

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

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



Water Department

2019-2020 Department Accomplishments

- Completed 250 work orders
- Obtained additional water rights and shares from development
- Compliant with all state monitoring and reporting requirements
- Water Master Plan Update
- Water Conservation Plan

2020-21 Department Goals

- Implement plan for Yeates Spring identified in Master Plan
- Adopt fee schedule compliant with Utah State Law
- Eliminate all state of Utah IPS points
- Update Water Source Protection Plan

PROJECT PRIORITIZATION

Projects listed with an account number are budgeted for this year, from the Water Department budget. Project explanations may be found in the budget notes for the listed account.

- 55-40-755 Develop a plan for addressing Yeates Spring
- Future Project 2 or 3 Million Gallon storage tank – approximately 2023
- Future Project Construct 1200 West well – approximately 2026

Water Revenue

Revenue	Account Number	Actual		Budget FY 2019-20	Final Budget FY 2020-21
		Actual FY 2018-19	Year-to-date FY 2019-20		
Miscellaneous					
Interest Earned	51-36-610	\$ 7,451	\$ -	\$ 6,500	\$ 7,000
Reimbursement for Damage	51-36-686	\$ -	\$ -	\$ -	\$ -
Sale Of Fixed Assets	51-36-690	\$ 26,367	\$ -	\$ -	\$ -
Water Share Rents	51-36-692	\$ 31	\$ 16	\$ 500	\$ 500
Miscellaneous Water Revenue	51-36-800	\$ -	\$ 30,563	\$ -	\$ -
Total Miscellaneous Revenues		\$ 33,849	\$ 30,579	\$ 7,000	\$ 7,500
Utility Revenue					
Appropriate Fund Balance	51-37-601	\$ -	\$ -	\$ -	\$ 117,500
Water Service Fees	51-37-710	\$ 703,400	\$ 773,923	\$ 710,000	\$ 710,000
Connection Fees	51-37-750	\$ 33,200	\$ 23,100	\$ 35,000	\$ 35,000
Penalties	51-37-780	\$ 36,276	\$ 38,141	\$ 30,000	\$ 30,000
Total Utility Revenue		\$ 772,876	\$ 835,163	\$ 775,000	\$ 892,500
Total Utility Fund Revenues		\$ 806,725	\$ 865,742	\$ 782,000	\$ 900,000
Surplus/Deficit		\$ 161,035	\$ (23,147)		
Beginning Cash Balance (est.)					\$ 432,053
Reserves (Fund Balance App.)					\$ (7,500)
Ending Cash Balance (est.)					\$ 424,553

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

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

51-36-800 Miscellaneous Water Revenue - No funds are anticipated this year.

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

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

51-37-710 Water Service Fees - These funds are fees paid by utility users for water use. The projected amount is based on projected sales and on past year collections. Nibley City's water fee schedule will be updated this year in order to comply with S.B. 28, which requires the establishment of an increasing rate structure for culinary water. Based on how that fee schedule is structured, the revenue in this account could change. The City Council would need to adopt the new schedule when it is proposed.

51-37-750 Connection Fee - Revenue generated from a \$700 connection fee to install a water meter. Budgeting \$35,000 based on 50 new houses.

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

Water Department Debt Service
Water Revenue & Refunding Bonds, Series 2012

Date	Principal	Interest (1.75%)	Total P+I
7/1/2012			
7/1/2013	\$ 64,000	\$ 7,355	\$ 71,355
7/1/2014	\$ 80,000	\$ 6,878	\$ 86,878
7/1/2015	\$ 81,000	\$ 6,178	\$ 87,178
7/1/2016	\$ 83,000	\$ 5,469	\$ 88,469
7/1/2017	\$ 84,000	\$ 4,743	\$ 88,743
7/1/2018	\$ 86,000	\$ 4,008	\$ 90,008
7/1/2019	\$ 88,000	\$ 3,255	\$ 91,255
7/1/2020	\$ 93,000	\$ 2,485	\$ 95,485
7/1/2021	\$ 95,000	\$ 1,671	\$ 96,671
7/1/2022	\$ 96,000	\$ 840	\$ 96,840
Total P+I Remaining			\$ 380,251

Total P&I Remaining as of April 2020	\$ 158,500
Payment to be made from Impact Fees	\$ (78,500.00)
Payment to be made from Water Department Fund	\$ (80,000.00)
Remaining Balance	\$ -

Water Expenditures

Expenses	Account Number	Actual		Budget FY 2019-20	Final Budget FY 2020-21
		Actual FY 2018-19	Year-to-date FY 2019-20		
Salaries & Wages	51-40-110	\$ 93,729	\$ 85,435	\$ 90,000	\$ 90,000
Employee Benefits	51-40-130	\$ 44,237	\$ 48,728	\$ 45,000	\$ 50,000
Education, Travel, & Training	51-40-230	\$ 2,519	\$ 2,216	\$ 6,000	\$ 6,000
Water Meters	51-40-249	\$ 5,732	\$ 35,271	\$ 35,000	\$ 35,000
Equipment and Maintenance	51-40-250	\$ 54,304	\$ 43,163	\$ 65,000	\$ 65,000
Utilities	51-40-270	\$ 92,729	\$ 91,621	\$ 100,000	\$ 105,000
Memberships & Dues	51-40-300	\$ 564	\$ 564	\$ 3,000	\$ 3,000
Professional Services	51-40-310	\$ -	\$ -	\$ 10,000	\$ 5,000
Legal Expense	51-40-311	\$ 641	\$ 6,028	\$ 5,000	\$ 5,000
Water Share Assessments	51-40-335	\$ 10,480	\$ 10,475	\$ 10,000	\$ 12,000
Department Expenditures	51-40-400	\$ 1,364	\$ 693	\$ 3,000	\$ 3,000
Water Testing	51-40-442	\$ 3,853	\$ 4,967	\$ 6,500	\$ 6,500
Water Shares	51-40-443	\$ -	\$ -	\$ -	\$ 110,000
Engineering Expense	51-40-514	\$ 1,235	\$ 6,676	\$ 5,000	\$ 5,000
Emergency Expense	51-40-515	\$ 11,842	\$ 85	\$ 10,000	\$ 5,000
Capital Outlay Improvements	51-40-730	\$ -	\$ 220,060	\$ 57,000	\$ 25,000
Capital Outlay Equipment	51-40-740	\$ -	\$ 43,944	\$ -	\$ 4,500
Well Construction	51-40-746	\$ -	\$ -	\$ -	\$ -
Debt Service	51-40-810	\$ 86,000	\$ 59,000	\$ 59,000	\$ 80,000
Debt Service Interest	51-40-820	\$ 6,462	\$ 3,964	\$ 3,500	\$ 4,000
Administrative Charge	51-40-910	\$ 230,000	\$ 226,000	\$ 226,000	\$ 281,000
Reserves	51-40-999	\$ -		\$ 43,000	
Total Water Fund Expenses		\$ 645,690	\$ 888,889	\$ 782,000	\$ 900,000

Water Expenditures

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

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

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

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

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

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

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

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

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

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

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

51-40-442 Water Testing - Funds allocated for monthly state-required safety testing of culinary water.

51-40-443 Water Shares - This account is used to allocate funds to purchase new water shares that might become available. Staff has already identified shares to be purchased that will expend most of these funds. The shares to be purchased include 38.84 shares from College Irrigation Company and 3.4 shares from Spring Creek-Cache Irrigation Company.

51-40-514 Engineering - Funds allocated for engineering costs for water-related projects.

51-40-515 Emergency Expense - Funds allocated this year for any unforeseen costs dues to an emergency.

51-40-730 Capital Outlay Improvements - This account includes \$25,000 for water line upsizes necessitated by new developments.

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

51-40-746 Well Construction - No funds are budget in this account this year.

51-40-810 Debt Service Principal - Extra funds are being budgeted this year to completely pay off the debt from construction of the 640 well.

51-40-820 Debt Service Interest - Funds allocated based on interest on debt service on water bond.

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

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



Sewer Department

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

Sewer Department Accomplishments 2019-2020:

- Inspected all manholes. Identified and repaired leaks
- Repair vault lid at Scott Farm Lift Station

Sewer Department goals for FY 20-21:

- Clean 15 miles of sewer main line
- Repair 3rd pump rail in Hansen Lift Station
- Install a generator at Scott Farm Lift Station

PROJECT PRIORITIZATION Projects listed with a GL number are budgeted for this year. Those without a GL number are future projects. Project explanations may be found in the budget notes for the listed GL account.



Sewer Department Debt Service

Date	Principal Payment	Principal	Actual Balance Owing
5/1/2005	\$ 190,000	\$ 7,739,000	
5/1/2006	\$ 200,000	\$ 7,549,000	
5/1/2007	\$ 200,000	\$ 7,349,000	
5/1/2008	\$ 200,000	\$ 7,149,000	
5/1/2009	\$ 205,000	\$ 6,949,000	
5/1/2010	\$ 205,000	\$ 6,744,000	
5/1/2011	\$ 205,000	\$ 6,539,000	
5/1/2012	\$ 205,000	\$ 6,334,000	
5/1/2013	\$ 205,000	\$ 6,129,000	
5/1/2014	\$ 205,000	\$ 5,924,000	
5/1/2015	\$ 245,000	\$ 5,719,000	
5/1/2016	\$ 245,000	\$ 5,474,000	
5/1/2017	\$ 250,000	\$ 5,299,000	\$ 4,397,000
5/1/2018	\$ 250,000	\$ 4,979,000	\$ 4,147,000
5/1/2019	\$ 260,000	\$ 4,479,000	\$ 3,897,000
5/1/2020	\$ 260,000	\$ 4,219,000	\$ 3,637,000
5/1/2021	\$ 260,000	\$ 3,959,000	\$ 3,377,000
5/1/2022	\$ 260,000	\$ 3,699,000	
5/1/2023	\$ 260,000	\$ 3,439,000	
5/1/2024	\$ 270,000	\$ 3,169,000	
5/1/2025	\$ 270,000	\$ 2,899,000	
5/1/2026	\$ 270,000	\$ 2,629,000	
5/1/2027	\$ 270,000	\$ 2,359,000	
5/1/2028	\$ 270,000	\$ 2,089,000	
5/1/2029	\$ 290,000	\$ 1,799,000	
5/1/2030	\$ 290,000	\$ 1,509,000	
5/1/2031	\$ 290,000	\$ 1,219,000	
5/1/2032	\$ 324,000	\$ 895,000	
5/1/2033	\$ 440,000	\$ 455,000	
5/1/2034	\$ 455,000	\$ -	

* This is an interest-free loan.

Sewer Expenditures

Expenses	Account Number	Actual		Budget FY 2019-20	Final Budget FY 2020-21
		Actual FY 2018-19	Year-to-date FY 2019-20		
Salaries & Wages	52-72-110	\$ 89,130	\$ 90,670	\$ 90,000	\$ 90,000
Employee Benefits	52-72-130	\$ 44,495	\$ 48,898	\$ 45,000	\$ 50,000
Education, Travel, & Training	52-72-230	\$ 884	\$ 1,967	\$ 3,800	\$ 4,000
Equipment and Maintenance	52-72-250	\$ 12,389	\$ 24,683	\$ 23,000	\$ 23,000
Shared Millville Maintenance	52-72-251	\$ 5,764	\$ 4,363	\$ 8,000	\$ 8,000
Utilities	52-72-270	\$ 5,849	\$ 9,010	\$ 11,000	\$ 11,000
Wastewater Treatment Logan	52-72-275	\$ 332,911	\$ 406,187	\$ 400,000	\$ 415,000
Memberships & Dues	52-72-300	\$ 564	\$ 564	\$ 2,000	\$ 2,000
Legal Expense	52-72-311	\$ -	\$ 690	\$ 10,000	\$ 10,000
Department Expenditures	52-72-400	\$ 293	\$ 283	\$ 3,000	\$ 3,000
Engineering Expense	52-72-514	\$ 250	\$ 15,966	\$ 5,000	\$ 25,000
Emergency Expense	52-72-515	\$ -	\$ -	\$ 10,000	\$ 10,000
Sewer Reserve Fund	52-72-636	\$ -	\$ -	\$ 30,000	\$ 30,000
Capital Outlay Improvements	52-72-730	\$ -	\$ 6,980	\$ 25,000	\$ 25,000
Capital Outlay Equipment	52-72-740	\$ 72,075	\$ -	\$ 12,500	\$ 8,000
Debt Service	52-72-810	\$ -	\$ -	\$ 160,000	\$ 130,000
Administrative Charge	52-72-910	\$ 230,000	\$ 256,000	\$ 226,000	\$ 281,000
Reserves	52-72-999	\$ -	\$ -	\$ 51,700	\$ 11,000
Total Sewer Fund Expenses		\$ 794,604	\$ 866,262	\$ 1,116,000	\$ 1,136,000

SEWER EXPENDITURES

52-72-110 Salaries & Wages - Funds allocated for 50% of three full-time employees; sewer/water superintendent, two sewer/water employees. The other half of their wages are paid through the water department. A 2% COLA is being proposed for employees.

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

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

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

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

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

52-72-275 Wastewater Treatment - Funds paid to Logan City for treatment of the wastewater. Logan City increased the sewer treatment fee beginning in July of 2017, which resulted in additional expenditures for sewer fees.

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

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

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

52-72-514 Engineering Expense - Funds allocated for fees charged by an outside engineers relating to the sewer department. Funds also allocated to update the Sewer Master Plan.

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

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

52-72-730 Capital Outlay Improvements - Funds allocated for potential upsize of sewer line in new developments.

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

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

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

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

Future Sewer Fee Increases

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

* Adopted by Nibley City Council on February 1, 2018



Stormwater Department

Stormwater Department Accomplishments 2019-2020:

- Performed monthly site inspections
- Installed StormWater pipe from 600 W 2600 S to 550 W 2600 S
- Swept all Nibley City streets Spring, Summer, and Fall
- Reviewed and approved all Stormwater Pollution Prevention Plans for all construction activities
- Cleaned drainage system on 450 W 2850 S
- Maintained Stormwater system

Storm Water Department Goals 2020-2021

- Clean Stormwater system
- Perform monthly site inspections
- Review and approve all Stormwater Pollution Prevention Plans for construction activities
- Sweep streets Summer, Fall, and Spring
- Maintain Stormwater system
- Maintain compliance with state and federal regulations



Stormwater Expenses

Expenses	Account Number	Actual		Budget FY 2019-20	Final Budget FY 2020-21
		Actual FY 2018-19	Year-to-date FY 2019-20		
Salaries & Wages	53-40-110	\$ 73,000	\$ 55,295	\$ 60,000	\$ 60,000
Seasonal Salaries & Wages	53-40-115	\$ 6,300	\$ -	\$ 6,300	\$ 6,500
Employee Benefits	53-40-130	\$ 27,000	\$ 29,497	\$ 25,000	\$ 30,000
Education, Travel, & Training	53-40-230	\$ 1,000	\$ 1,400	\$ 1,000	\$ 1,000
Equipment and Maintenance	53-40-250	\$ 13,700	\$ 17,996	\$ 13,700	\$ 14,000
Canal Maintenance	53-40-260	\$ 3,500	\$ 3,000	\$ 3,500	\$ 3,500
Cleaning	53-40-270	\$ 10,000	\$ -	\$ -	\$ -
Memberships & Dues	53-40-300	\$ 500	\$ -	\$ 500	\$ 500
Legal Expense	53-40-311	\$ 500	\$ -	\$ 500	\$ 500
Department Expenditures	53-40-400		\$ 22	\$ 3,000	\$ 3,000
Engineering Expense	53-40-514	\$ 5,000	\$ 4,047	\$ 5,000	\$ 5,000
Emergency Expense	53-40-515	\$ 5,000	\$ 1,825	\$ 5,000	\$ 5,000
Capital Outlay Improvements	53-40-730	\$ -	\$ -	\$ -	\$ -
Capital Outlay Equipment	53-40-740	\$ 2,000	\$ -		\$ 100,000
Administrative Charge	53-40-910	\$ 51,000	\$ 51,000	\$ 51,000	\$ 81,000
Reserves	53-40-999	\$ 6,000	\$ -	\$ 42,500	\$ -
Total Stormwater Fund Expenses		\$ 204,500	\$ 164,082	\$ 217,000	\$ 310,000

52-72-110 Salaries & Wages - Funds allocated for 50% of two full-time employees; streets/stormwater superintendent, one streets/stormwater employees. The other half of their wages are paid through the street department. A 2% COLA is being proposed for employees.

53-40-115 Seasonal Salaries & Wages - Funds allocated for one seasonal employee working 8 months (1280 hrs.) of the year.

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

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

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

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

53-40-270 Cleaning - This account is not funded because the city has purchased a vac truck and does the cleaning in-house.

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

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

53-40-514 Engineering - Funds allocated for charges by city engineers for services related to stormwater facilities.

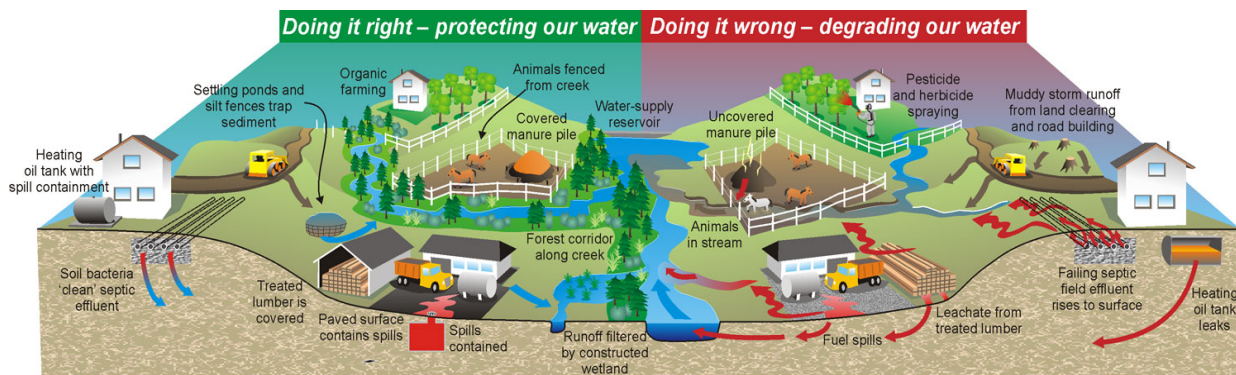
53-40-515 Emergency Expense - Funds allocated for any unforeseen costs due to an emergency.

53-40-740 Capital Outlay Improvements - Funds allocated for stormwater infrastructure for 1200 W road project.

53-40-740 Capital Outlay Equipment - No funds are being budgeted this year.

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

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





Impact fees are charged with residential and commercial building permits. The funds are used to pay for adding capacity that is necessary to keep up with growth.

Impact Fee Funds

56-40-751 Firefly Park - Funds allocated to complete Phase 2 of Firefly Park. Phase 2 includes observation towers and 2200 South paving, both of which were completed last fiscal year. The remaining construction on Phase 2 includes a restroom/pavilion, which is currently under construction.

56-40-752 Tennis Court - This account is not being funded this year.

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

Stormwater Impact Fees

Revenue	Account Number	Actual		Budget FY 2019-20	Final Budget FY 2020-21
		Actual FY 2018-19	Year-to-date FY 2019-20		
Interest Earned	58-37-610	\$ 4,854	\$ -	\$ 2,000	\$ 2,000
Basin Construction Fees	58-37-790	\$ -	\$ -	\$ -	\$ -
Appropriated Fund Balance	58-37-990	\$ -	\$ -	\$ 163,000	\$ 163,000
Total Revenues		\$ 4,854	\$ -	\$ 165,000	\$ 165,000

Expenses	Account Number	Actual		Budget FY 2019-20	Final Budget FY 2020-21
		Actual FY 2018-19	Year-to-date FY 2019-20		
2600 S Retention Basin	58-40-620	\$ -	\$ -	\$ 150,000	\$ 165,000
Sunrise Retention Basin	58-40-625	\$ -	\$ -	\$ 15,000	\$ -
Reserves	58-40-760	\$ -	\$ -	\$ -	\$ -
Total Capital Expenses		\$ -	\$ -	\$ 165,000	\$ 165,000

Surplus/(Deficit)	\$ 4,854	\$ -		
Beginning Cash Balance (Est.)			\$ 165,947	
Reserves (Fund Balance App.)			\$ (163,000)	
Ending Cash Balance (Est.)			\$ 2,947	

Revenue:

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

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

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

Expenditures:

58-40-620 2600 S Retention Basin - Funds are anticipated to be allocated here in FY 20-21 for construction of this pond on the west end of 2600 S.

58-40-760 Reserves - Funds that are not allocated to be spent in this year's budget.

Street Impact Fees

Revenue	Account Number	Actual		Budget FY 2019-20	Final Budget FY 2020-21
		Actual FY 2018-19	Year-to-date FY 2019-20		
Appropriated Fund Balance	59-37-601	\$ -	\$ -	\$ -	\$ -
Interest Earned	59-37-610	\$ 312	\$ -	\$ 1,000	\$ 1,000
Street Impact Fees	59-37-790	\$ 34,173	\$ 467	\$ 24,000	\$ 44,000
Total Revenues		\$ 34,485	\$ 467	\$ 25,000	\$ 45,000

Expenses	Account Number	Actual		Budget FY 2019-20	Final Budget FY 2020-21
		Actual FY 2018-19	Year-to-date FY 2019-20		
Reserves	59-40-760	\$ -	\$ -	\$ 25,000	\$ 45,000
Transfer To General Fund	59-40-910	\$ 30,000	\$ -	\$ -	\$ -
Total Capital Expenditures		\$ 30,000	\$ -	\$ 25,000	\$ 45,000

Surplus/(Deficit) **\$ 467**

Beginning Cash Balance (Est.)	\$ 110,020
Reserves (Fund Balance App.)	\$ 45,000
Ending Cash Balance (Est.)	\$ 155,020

Revenue:

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

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

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

Expenditures:

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

59-40-910 Transfer to General Fund - Funds were allocated here to reimburse the general fund for costs of constructing the 3200 S widening project. The original balance to be paid back to the general fund was \$862,198. The remaining balance is \$622,926. The street impact fee was updated in 2019 and the recommendation was to begin saving funds for future projects rather than paying back the general fund for the 3200 S project.

Nibley City Pay Grade System 2020-21

5% between steps; 2% COLA from FY19-20

Grade Pay Step

	A	B	C	D	E	F	G	H	I
1	\$ 8.87	\$ 9.32	\$ 9.78	\$ 10.27	\$ 10.79	\$ 11.33	\$ 11.89	\$ 12.49	\$ 13.11
Annual	\$ 18,457.92	\$ 19,380.82	\$ 20,349.86	\$ 21,367.35	\$ 22,435.72	\$ 23,557.50	\$ 24,735.38	\$ 25,972.15	\$ 27,270.75
2	\$ 10.24	\$ 10.75	\$ 11.29	\$ 11.86	\$ 12.45	\$ 13.07	\$ 13.72	\$ 14.41	\$ 15.13
Annual	\$ 21,300.86	\$ 22,365.91	\$ 23,484.20	\$ 24,658.41	\$ 25,891.33	\$ 27,185.90	\$ 28,545.19	\$ 29,972.45	\$ 31,471.08
3	\$ 11.81	\$ 12.40	\$ 13.02	\$ 13.67	\$ 14.36	\$ 15.07	\$ 15.83	\$ 16.62	\$ 17.45
Annual	\$ 24,568.13	\$ 25,796.53	\$ 27,086.36	\$ 28,440.68	\$ 29,862.71	\$ 31,355.85	\$ 32,923.64	\$ 34,569.82	\$ 36,298.31
4	\$ 13.66	\$ 14.34	\$ 15.06	\$ 15.81	\$ 16.60	\$ 17.43	\$ 18.30	\$ 19.22	\$ 20.18
Annual	\$ 28,408.22	\$ 29,828.64	\$ 31,320.07	\$ 32,886.07	\$ 34,530.37	\$ 36,256.89	\$ 38,069.74	\$ 39,973.22	\$ 41,971.89
5	\$ 15.80	\$ 16.59	\$ 17.42	\$ 18.29	\$ 19.20	\$ 20.16	\$ 21.17	\$ 22.23	\$ 23.34
Annual	\$ 32,863.58	\$ 34,506.76	\$ 36,232.10	\$ 38,043.71	\$ 39,945.89	\$ 41,943.19	\$ 44,040.35	\$ 46,242.36	\$ 48,554.48
6	\$ 18.26	\$ 19.17	\$ 20.13	\$ 21.14	\$ 22.19	\$ 23.30	\$ 24.47	\$ 25.69	\$ 26.98
Annual	\$ 37,976.64	\$ 39,875.47	\$ 41,869.25	\$ 43,962.71	\$ 46,160.84	\$ 48,468.89	\$ 50,892.33	\$ 53,436.95	\$ 56,108.79
7	\$ 21.15	\$ 22.21	\$ 23.32	\$ 24.49	\$ 25.71	\$ 27.00	\$ 28.35	\$ 29.77	\$ 31.26
Annual	\$ 44,001.98	\$ 46,202.08	\$ 48,512.19	\$ 50,937.80	\$ 53,484.69	\$ 56,158.92	\$ 58,966.87	\$ 61,915.21	\$ 65,010.97
8	\$ 24.48	\$ 25.70	\$ 26.99	\$ 28.34	\$ 29.76	\$ 31.24	\$ 32.81	\$ 34.45	\$ 36.17
Annual	\$ 50,918.40	\$ 53,464.32	\$ 56,137.54	\$ 58,944.41	\$ 61,891.63	\$ 64,986.22	\$ 68,235.53	\$ 71,647.30	\$ 75,229.67
9	\$ 28.40	\$ 29.82	\$ 31.31	\$ 32.87	\$ 34.52	\$ 36.24	\$ 38.05	\$ 39.96	\$ 41.96
Annual	\$ 59,065.34	\$ 62,018.61	\$ 65,119.54	\$ 68,375.52	\$ 71,794.29	\$ 75,384.01	\$ 79,153.21	\$ 83,110.87	\$ 87,266.41
10	\$ 32.92	\$ 34.56	\$ 36.29	\$ 38.10	\$ 40.01	\$ 42.01	\$ 44.11	\$ 46.32	\$ 48.63
Annual	\$ 68,464.03	\$ 71,887.23	\$ 75,481.60	\$ 79,255.68	\$ 83,218.46	\$ 87,379.38	\$ 91,748.35	\$ 96,335.77	\$ 101,152.56

Nibley City Employees- Current and Projected Fiscal Year

Department	Position Title	Step	FT Actual FY19-20	FT Actual FY20-21
Administration				
	City Manager	Salaried	1	1
	Treasurer	Salaried - 7	1	1
	Deputy Recorder	5	1	1
	AP Clerk	Salaried - 3	1	1
	Office Clerk	3	1	1
	Office Clerk	3	1	1
	Custodian	2	0.25	0.25
Public Works				
	Public Works Director	Salaried - 10	1	1
	City Engineer	Salaried - 10	0	1
Parks				
	Parks Superintendent	7	1	1
	Parks Employee	5	2	2
	Seasonal Parks Employee	4	2	5
Streets				
	Streets Superintendent	7	0.50	0.50
	Streets Operator	5	0.50	0.50
	Seasonal Streets Employee	3	0.25	0.25
	Crossing Guard	2	1.34	1.34
Stormwater				
	Stormwater Superintendent	7	0.50	0.50
	Stormwater Operator	5	0.50	0.50
	Seasonal Stormwater	3	0.25	0.25
Water				
	Water Superintendent	7	0.50	0.50
	Water Operator	6	1	1
Sewer				
	Sewer Superintendent	7	0.50	0.50
	Sewer Operator	6	1	1
Planning/Building				
	City Planner	Salaried - 8	1	1
	Building Inspector	5	1	1
	Commercial Inspector	Contact	0.01	0.01
Recreation				
	Recreation Director	Salaried - 7	0.90	1.00
	Recreation Employee	4	0.50	1.00
	Recreation Seasonal	3	0.50	0.50
	Group Fitness Teacher	5	0.16	0.16
Emergency				
	Emergency Manager	6	0.25	0.25
			Total FTE	27.76

Nibley Citizens



Mayor
City Council

City Manager

Public Works

Water/Sewer

Parks

Streets/Stormwater

Planning/Building

Planning Commission

Building Inspector

City Planner

Finance

City Treasurer

Utility Manager

Accounts Payable

Accountant

Auditor

Public Safety

First Responders

Fire Department

Emergency Management

Law Enforcement

Administration

Office Clerks

Deputy Recorder

Custodian

City Attorney

Community Dev./
Recreation

Volunteers

Fitness Instructors

Rec Staff

Parks & Rec
Committee

NIBLEY CITY OVERVIEW

Date of Settlement: 1855

Date of Incorporation: 1935

Population Estimate: 8,000

Form of Government: City Manager by Ordinance

Area: 4.5 sq. miles

Elevation: 4,554

Miles of streets: 33

Police Protection: Cache County Sheriffs Department (Contracted)

Fire protection: Hyrum City (Contracted)

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

First Responders: Nibley-Millville Squad 140 (Volunteers), and Cache County EMS

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

Schools:

Nibley Elementary

- Number of classrooms: 19
- Number of teachers: 19
- Number of students: 496

Heritage Elementary

- Number of classrooms: 26
- Number of teachers: 35
- Number of students: 658

Thomas Edison Charter School

- Number of classrooms: 50
- Number of teachers: 40
- Number of students: 802

Ridgeline High School (Located in Millville)

- Number of classrooms: 67
- Number of teachers: 67
- Number of students: 1,409

Municipal Water Department

Number of connections: 2,006

Annual consumption in gallons: 500,000

Miles of water mains: 37

Wells: 3

Springs: Yeates Spring (Out of Service)

Storage capacity: 3 Reservoirs 3,350,000 Gallons

Municipal Sewer Department

Number of connections: 1,903

Miles of sewer lines: 30 Miles

Treatment plants: 1, Logan City (Contracted)

Lift Stations: 4

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

Public Buildings:

City Offices/Community Center

Anhder Park Building (Historic City Hall)

Public Works

Public Parks:

Virgil Gibbons Heritage Park

Elk Horn Park

Morgan Farm

Discovery Disc Golf Course

Shadowbrook Park

Meadow View Park

Nibley Gardens

Anhder Park

Clear Creek

Neighborhood Park

Veterans Memorial Park

Firefly Park