

NIBLEY CITY BUDGET

Fiscal Year 2023-2024

OUR MISSION:
OUR MISSION IS TO
MAKE LIFE BETTER FOR
OUR RESIDENTS.

OUR VISION:
WE ENVISION A
COMMUNITY WHERE
RESIDENTS, BUSINESSES,
AND GOVERNMENT WORK
TOGETHER TO DEVELOP
THE CITY IN HARMONY
WITH ITS NATURAL
ENVIRONMENT,
HISTORICAL
SURROUNDINGS, AND IN
ACCORDANCE WITH
NIBLEY'S GENERAL PLAN.

OUR VALUES: WE
VALUE FISCALLY
SOUND MUNICIPAL
SERVICES FOR A SAFE,
ATTRACTIVE, CREATIVE
AND VIABLE
COMMUNITY.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Nibley City
Utah**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director

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NIBLEY CITY OVERVIEW

Date of Settlement: 1855
Date of Incorporation: 1935
Population Estimate: 7,529
Form of Government: City Manager by Ordinance
Area: 4.39 sq. miles
Elevation: 4,554
Miles of streets: 37

Population Makeup:
Persons under age 5: 8%
Persons under age 18: 40%
Persons age 65 and over: 5.7%
Population growth year over year: 2.7%
Median Income: \$90,188
Land Use: 90% SFR, 6% Townhomes,
2% Mobile Homes, and 2% Accessory Dwellings
Most Land Use is for Homes/Agricultural use

Service Providers:

Police Protection: Cache County Sheriffs Department (Contracted)
Fire protection: Hyrum City (Contracted)
Number of fire stations: 1 (Located in Hyrum City)
First Responders: Cache County EMS
Animal Control: Cache County Animal Control (Contracted)/New Vision Veterinary
Solid Waste and Disposal Department – Logan City Environmental (Contracted)

Nibley History: <https://nibleycity.com/index.php/about-us/city-history>

Schools: Nibley Elementary

- Number of classrooms: 19
- Number of teachers: 21
- Number of students: 503

Thomas Edison Charter School

- Number of classrooms: 50
- Number of teachers: 34
- Number of students: 720

Heritage Elementary

- Number of classrooms: 26
- Number of teachers: 31
- Number of students: 783

Ridgeline High School (Located in Millville)

- Number of classrooms: 67
- Number of teachers: 69
- Number of students: 1,763

Municipal Water Department

Number of connections: 2,389
Annual consumption in gallons: 833,144,420
Miles of water mains: 37
Wells: 3
Springs: Yeates Spring (Out of Service)
Storage capacity: 3 Reservoirs 3,350,000 Gallons

Economic Development

Number of Commercial Businesses: 35
Number of Home Occupation Businesses: 155

Municipal Sewer Department

Number of connections: 2,183
Miles of sewer lines: 40.663 Miles
Treatment plants: 1, Logan City (Contracted)
Lift Stations: 4

Public Buildings:

City Offices/Community Center
Anhder Park Building (Historic City Hall)
Public Works

Public Parks:

Virgil Gibbons Heritage Park
Elk Horn Park
Morgan Farm
Discovery Disc Golf Course
Shadowbrook Park
Meadow View Park

Nibley Gardens
Anhder Park
Clear Creek
Neighborhood Park
Veterans Memorial Park
Firefly Park





Budget Message 2023

12 May 2023

Dear Nibley Citizens,

The Nibley City staff and I are pleased to offer this budget for your consideration. This balanced budget is realistic and fiscally conservative. It includes explanations and notes that go well beyond the numbers, and—with your help—it reflects the desires of Nibley citizens. There are any number of specific topics that we could talk about in this message, but I want to focus on one of the most important.

What makes Nibley unique? What are the things that make us proud to live in Nibley? I suggest that our parks, recreation programs, and open spaces belong on this list. Nibley City exists, in part, because we desire important places for our community to gather and to recreate, and it is unlikely that we could satisfy that desire as individuals. A recent Nibley citizen survey conducted by Utah State University showed how important our parks and open spaces are to us. The survey indicated that in the past year, 83 percent of the respondents recreated in our city parks. In addition, 85 percent said they enjoyed birds and wildlife in their yards and nearby neighborhoods. The survey showed that city parks and trails have an overwhelming positive influence on our wellbeing. Certainly, we value our parks, recreation programs, and open spaces.

Something of value is worthy of serious planning efforts to ensure that we protect and enhance that value. This is especially true for parks and open spaces because the land in and around Nibley is a limited resource. If we don't consider how to use that land wisely, and how to include parks and open spaces in that consideration, then we will lose that limited resource. A small and seemingly insignificant item in this budget appears on line 45-40-737 in "Capital Project Expenditures." This line commits \$40,000 to review and rewrite our Parks, Recreation, and Open Space Master Plan. Despite this task's relatively small footprint in the budget, it is one of the most important things we will do next year. Nibley's Parks and Recreation Advisory Committee, the Planning Commission, the City Council, and especially the citizens of Nibley have an opportunity to plan what our parks and open spaces will be five, ten, and twenty years from now.

We need soccer, softball, baseball, and flag football fields for our kids to play on. We have a young population, with forty percent of Nibley's population under the age of 18. Participation in Nibley youth sports programs grew by a factor of 4.8 from 2016 to 2022. That's a compounded increase of 30 percent per year when our total population grew at less than two percent each year. Our recreation program and staff, led by Chad Wright, is truly amazing. Our new Parks, Recreation, and Open Space Plan must build on this success.

As if the demand for playing fields wasn't enough, we must also consider another requisite for Nibley's parks and open spaces. Our citizens have shown their desire to connect with nature by having access to enhanced natural areas in our city. Our Firefly Nature Park is a great example of an enhanced natural area, and it is a shining gem in Cache Valley. A new park currently in design within the Ridgeline Park project—with its trails, natural water features, non-programmed amenities, and enhanced natural gathering spaces—will make us proud. There are lots of areas in Nibley that are too wet for traditional construction, and the city has gained, and will continue to gain, ownership of those areas through agreements with developers. Our new parks plan must consider the importance of these enhanced natural areas and include a strategy to manage these areas.

The desire for parks and open spaces is there, along with Nibley's unique identity established by those parks and open spaces. Our discussion on these amenities must include a plan to pay for them, and that discussion must include you, Nibley's citizens. The process that adopts this budget and adopts the new parks plan ensures that our dreams are founded on reality. Many of the costs for parks and open spaces are generated through Nibley's General Fund, and the General Fund is largely financed by property tax and local sales tax, as shown in the "General Fund Revenue Taxes" section. In addition, Nibley City has put increased effort into securing grants for our parks and open spaces. Our "Grants" page shows that those efforts are paying off. Park-related grants received last year plus grants expected this year exceed \$2.8 million (nearly every item in the Grant Revenue table except CCOG and Stormwater). Many thanks to the efforts of city staff over many years that have led to this success to help fund our parks. Another source of funding is the Park Impact Fee, with anticipated revenue of about \$500,000 as shown on line 56-37-790 in the "Park Impact Fees" section. The City Council recently adopted an increased Park Impact Fee to ensure that new homes built in Nibley will not dilute the level of service enjoyed by our current residents.

Our upcoming work on the Parks Master Plan will allow us to dream big. How do we feel about an indoor recreation center? Are there public-private partnerships for us to consider? And of course, what mechanisms should we consider to pay for these dreams? Nibley's parks, recreation programs, and open spaces define our community. I look forward to hearing from you as we write a new plan for those items.

This message focused on parks, recreation, and open spaces, and I encourage you to share your thoughts as we work through the new plan. In addition, I hope you will share with me and the council your thoughts as we work through the adoption of next year's budget. Thank you for being part of our community, and I thank you for the chance to serve this community.

In sincere appreciation,

A handwritten signature in black ink that reads "LARRY JACOBSEN". The letters are somewhat stylized and slanted.

Larry Jacobsen
Mayor, Nibley City

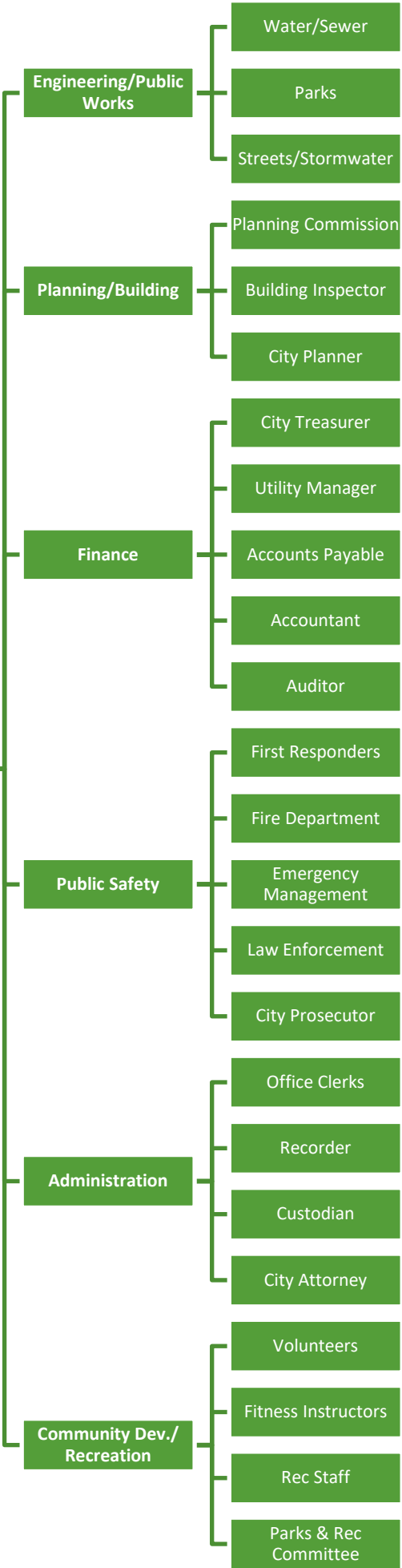
435-512-7495
larry@nibleycity.com



Nibley Citizens

Mayor
City Council

City Manager



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

Strategic Goals and Objectives

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

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

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

Process for formulating goals:

1. Public Involvement: Community input was solicited to be truly representative of public interests and desires. Many opportunities were given, and a variety of methods were used to engage the public for their opinions.

2. Public Events: Interviews with commissions, interested groups, businesses owners, interested citizens, and City staff were held early and throughout the process to identify and assess issues, needs, attitudes and vision. Residents and stakeholders were also engaged through three public events focusing on that vision and choices. Following each workshop, a summary was made available online.

3. Steering Committee: During the last phase of the process, a Steering Committee was set up to vet ideas and questions in the final plan.

4. City Council and Planning and Zoning Commission: The planning team met several times with the City Council and Planning and Zoning Commission to update them on the process, discuss key issues, and obtain guidance during the process. The Council has the ultimate authority to adopt the proposed plan.

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

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

Plans to Address City Goals

Land Use/Growth

Nibley will be a healthy and sustainable place, where protecting and highlighting natural assets, such as the view of the Wellsville Mountains, the Blacksmith Fork River, key wildlife corridors and open spaces are prioritized. Nibley provides places that create a strong sense of community and a high standard of living for residents that respects and preserves the City's heritage and property values. Please see the Nibley Future Land Use Map from July 2022: https://nibleycity.com/images/Nibley_FutureLandUseMap_July2022.pdf

Residential Development and Housing

While retaining the character and form of established neighborhoods, residential development in Nibley will emphasize the conservation of open space and, using that conservation process, will incorporate a variety of housing forms. Please see the 2023 Nibley City Moderate Income Housing Plan:

https://nibleycity.com/images/Nibley_Moderate_Housing_Plan_2023_update_01262023.pdf

Commercial and Economic Development

Nibley's commercial development will be compact and economically sustainable, focused in identified centers, balanced with residential growth, and will promote the area's character and charm. Please see Nibley's Economic Development Strategic Plan:

https://nibleycity.com/images/departments/planning_and_zoning/Master_Plans/2013_Nibley_Economic_Development_Plan.pdf

Transportation and Mobility

Nibley supports an efficient circulation system that will allow traffic flow on major streets and create a safe atmosphere that encourages pedestrians and bicyclists. Trails are a critical part of the transportation system. Please see Nibley's Transportation Master Plan:

https://nibleycity.com/images/departments/planning_and_zoning/Master_Plans/TMP_January_2019_Final_1.pdf

Parks, Trails, and Open Space

Nibley will have a park system interconnected by trails, community facilities, and cultural features, which are connected to neighboring systems and communities. Please see Nibley's Parks, Trails, and Open Space Plan:

https://nibleycity.com/images/Nibley_Parks_Trails_Recreation_and_Open_Space_Master_Plan_Digital_Version.pdf

Utilities and Municipal Services

Nibley will continue to strategically plan and implement improvements to utilities and public infrastructure to ensure necessary facilities and services are provided to the community and occur in advance of significant growth. Nibley will pursue opportunities to develop information infrastructure to support technology business development.

New Ridgeline
Park Townhouses



Budget-In-Brief

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

Conservative Revenue Growth

General Fund revenues in Fiscal Year 23-24 are expected to remain stable. In 2021, 128 new home building permits were issued. During 2022, there were 116 issued, for a 9% decrease. Budget projections related to home building in the FY 23-24 budget are based conservatively, on an estimated 65 homes distributed between three large developments that are currently under construction in Nibley. It is assumed that Nibley home values will increase 14%. Sales tax revenue is expected to grow around 15% as it historically has.

Inflationary Trends

The Consumer Price Index rose 5.0 percent over the last 12 months from March 2022-March 2023, which has increased the cost of many of our budgeted expenses for the upcoming 2023-2024 Fiscal Year. During the prior year, between March 2021-March 2022, the Consumer Price Index rose 8.5%. This means that we have had to increase many budgets across the board to accommodate costs for consumables such as fertilizer and road salt, as well as increased equipment and maintenance/repair costs. Please see <https://www.bls.gov/cpi/>. Additionally, the City has received significant interest revenue this year, as our investments have received greater return on investment than normal. We don't expect this revenue to continue at this rate, as our nation is expected to enter a recessionary cycle, during which interest rates usually fall.

Tax Levels and Assessing Fair and Reasonable Fees

For the 2023-2024 fiscal year, it was determined by the City Council to reduce the property tax rate to 0.001464, the Cache County Certified Tax Rate, which allows Nibley to receive the same amount of funds sourced from property taxes as the prior year. During the last fiscal year of 2022-2023, the tax rate was reduced to 0.0014845, but was still considered a tax increase due to climbing home values and new homes being taxed. Prior to this time, Nibley had a historical practice of holding the tax rate at 0.001667.

Maintaining Core Services

As a community, Nibley continues to place the highest of priorities on funding core municipal services to residents. As a result, please note that the FY 23-24 budget reflects the funding of programs and resources across all operating departments that will allow the City to maintain or increase levels of service. Some of our priorities this year include:

- Continued construction and improvements at Firefly Park
- 1200 West - Phase 3 and Phase 4 extension of 1200 West includes widening and safety improvements.
- Construction of missing links in the City's Safe Routes to School, sidewalk and trails network
- Construction of Phase 1 of Ridgeline Park
- Continued adjustments for maintenance accounts due to inflationary pressures
- Safety and Security Upgrades to City Hall, Public Works Facility and Water Infrastructure
- Purchase of Camera Truck to aide in finding and eliminating infiltration and inflow
- Engineering planning and design for Water System Capital Improvements (new well and tank)
- Increased educational/training opportunities for staff
- Continuation of youth sports programs including baseball, softball, soccer, ultimate frisbee, flag football, as well as community events such as Heritage Days, Hopstake, BOOnanza, and Scarecrow Run.
- Update to stormwater, parks and recreation master plans
- Budgeting to pay off debt owed on City Hall

Budget Documentation

Nibley City staff members continue to revise and improve the structure of this budget document in order to make it more easily understandable and compliant with the standard recommended by the Government Finance Officers Association. For more information on the requirements to receive the budgeting award we strive for, please visit this site: <https://www.gfoa.org/best-practices/budgeting>.

Qualified and Motivated Workforce

The ability to provide quality services to Nibley residents is made possible by the City's qualified and motivated workforce. It is Nibley's policy to invest in its employees through competitive wages, education, and training in order to continue to maintain and retain a competent staff. The City's practice has been to adjust the employee pay scale by 2% annually as a cost-of-living adjustment. Inflation in the US economy was 7% for 2021, 6.5% for 2022, and it is forecasted that inflation will be 4% by the end of 2023. The FY 23-24 budget includes a COLA of 4% for employees and elected officials and accounts for increases in benefit payment amounts, including retirement contributions.

Proposed Timeline for meetings and approval

May 11 - Budget Workshop

May 25 – Presentation, Public Hearing and First Reading

June 8 - Second Reading, possible adoption of tentative budget

June 22 - Third Reading (if needed)

August 10 or 24th – Truth in Taxation Hearing and Final Adoption

Summary of Changes between Proposed (May 25) to Adopted Budget for FY23/24

Date

5/18/2023 - Added \$15k to Insurance Expenses 10-50-510. Actual increase in costs was only about 10%, primarily due to increases in salary, due to the large COLA. However the line item was increased an additional \$15k, to cover the potential cost of a deductible increase for cyber security.

5/18/2023 - Added line item UORG Outdoor Class Room 45-38-728. This revenue is for an awarded grant to construct an outdoor classroom with seating and shade at Firefly Park.

5/18/2023 - Added to the description of Active Transportation 45-40-746 to include detail about researching the use of RRFB's, as well as a sidewalk connection from 2200 South to Firefly trail.

5/26/2023 - Added line item for Natural Spaces Maintenance 10-70--255, and budgeted \$15,000 to be expended.

5/26/2023 - Added reasons for salary changes on History of Salaries table p.97

5/31/2023 - Staff learned that the amount of grant requested from the CIB for Master Planning efforts, was \$30,000 and not the \$20,000 that had been budgeted in previous drafts. The Revenue for CIB Grant 53-37-615 was increased to \$30,000 and correlating expense 53-40-514 increased to \$60,000.

6/6/2023 - Based on discussions with the City Accountant, staff adjusted interest rate revenue for each fund. Most funds increased substantially, but the General Fund was reduced by \$50,000.

6/8/2023 - Tax Rate was set by City Council to be .001464, which is the Certified Tax Rate.



Budget Timeline

January	<ul style="list-style-type: none">• Make any mid-year adjustments to current fiscal-year budget• Begin anticipating upcoming capital projects
February	<ul style="list-style-type: none">• Meet with department heads to review accomplishments and upcoming priorities
March	<ul style="list-style-type: none">• Project expenses for department priorities• Compile anticipated revenue worksheets• Begin compiling salary/benefit information for upcoming year
April	<ul style="list-style-type: none">• Finance team meets to review projected revenue and expenditures• Prepare initial draft of budget
May	<ul style="list-style-type: none">• Public is invited to participate in process via Facebook and newsletter Newsletter: https://www.nibleycity.com/index.php/citizens/city-newsletter• May 25th Present tentative budget to the City Council• June 8 City Council workshops on budget• Public hearing on budget
June	<ul style="list-style-type: none">• Adoption of tentative Budget not later than the 22nd of June• August 10 or 24th Truth in Taxation Hearing and Final Adoption
August	<ul style="list-style-type: none">• Submit budget to State Auditor's office• Submit budget for GFOA certification

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

Fiscal Policies

Nibley City examines statistical and demographic information as part of the financial decision-making process. Nibley City has grown from a population of 2,040 in the 2000 Census to approximately 7,529 in the 2021 census approximations. More than 48% of the City's population is under the age of 18.

The City currently employs 21 full-time employees, 30 part-time employees, 11 seasonal employees, and has multiple contracted positions, including the City Attorney, some Engineering services, Auditor, Accountant, and Commercial Building Inspector. Nibley also contracts with other agencies for Court, Library, Wastewater Treatment, Solid Waste Disposal, Fire, Law Enforcement, Prosecuting, Animal Control and Ambulance services.

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

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

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

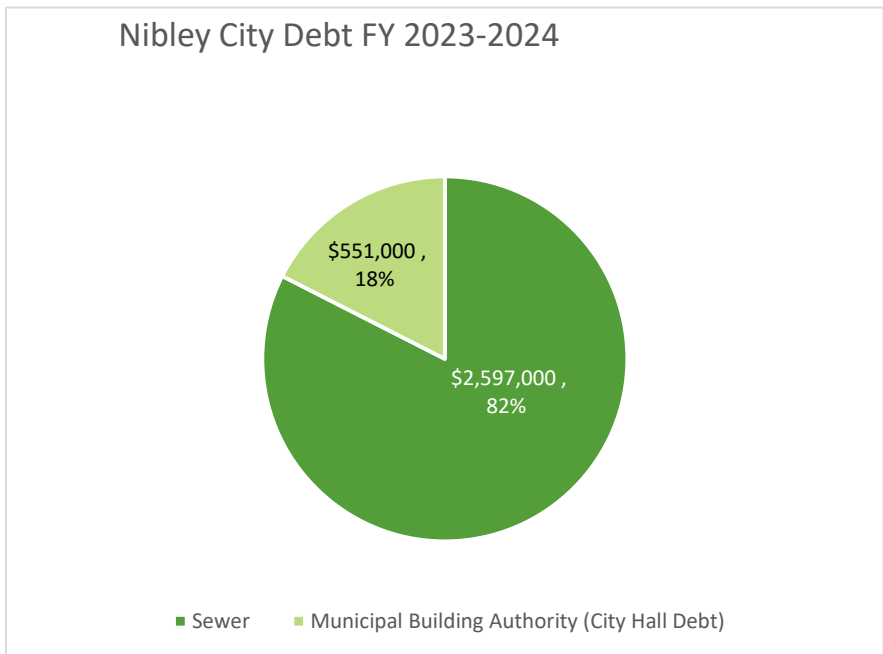
In preparing and executing each fiscal year’s adopted budget, Nibley City adheres to the following principles:

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

Nibley also follows established investment policy by the State of Utah called "The State Money Management Act and Rules of the state Money Management Council." This policy can be found here: <https://le.utah.gov/xcode/Title51/Chapter7/51-7.html>. Nibley also meets the requirements for the State of Utah Auditor called "Fraud Risk Assessment", which can be found here: <https://www.utah.gov/pmn/files/905337.pdf> pg 70.

Debt Limit

Estimated Market Value	\$	663,129,259
Legal Debt Limit (4% of market value)	\$	26,525,170
Current Outstanding General Obligation Debt	\$	-
Legal Debt Margin	\$	26,525,170



		<u>Existing Debt</u>
Sewer	\$	2,597,000
Municipal Building Authority (City Hall Debt)	\$	551,000
Total	\$	3,148,000

*Nibley does not have bond ratings

Glossary

Administrative Charges: Administrative charges are funds transferred into the General Fund from Enterprise funds to cover expenses that are directly related to Enterprise operations.

Appropriation: An appropriation is a legal authorization to make specified expenditures for specified purposes.

Balanced Budget: A balanced budget is a financial plan in which revenues are equal to expenditures, such that there is no budget deficit or surplus.

Betterment: "Betterment" occurs when the City makes repairs or improvements with a more expensive design, uses higher quality materials, or increases the useful life of an asset.

CCOG: Cache County Council of Governments, which includes the mayors from all 19 incorporated cities in Cache County and the Cache County Executive as voting members.

Capital Expenditures: Funds used to account for resources used for the land, improvements to land, buildings, and building improvements and municipal infrastructure.

COLA: Stands for Cost-Of-Living-Adjustment, an increase made to wages and benefits to keep them in line with inflation.

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

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

EMS: Emergency Medical Services are provided ambulance services or paramedic services.

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

Functional Units: Departments that carry out a particular business function. Different functions within a City are performed and controlled by separate and distinct departments.

Fund Balance: The difference between a fund's assets and liabilities.

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

Governmental Funds: These funds account for most of the city's activities that are financed through taxes.

Internal Service Funds: A method of accounting used to finance goods or services provided by one department or agency to another department or agency on a cost-reimbursement basis.

Major Funds: Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and at least 5 percent of the aggregate amount for all governmental and enterprise funds in total.

Non-Major Funds: These funds account for assets held by the City as an agent. The financial activities of these funds are smaller in nature and scope. Only earnings and not principal may be used for purposes that support various programs.

Proprietary Funds: Funds that are used to account for a government's ongoing organizations and activities that are self-supporting, in that the services rendered are financed through charges.

Reserves: Reserves are an accumulation of funds for a future purpose. The source of funding for a reserve might be surpluses from operations, or scheduled transfers that have been planned and budgeted.

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

Transfer to/from General Fund: Used to record resource inflows/outflows to/from enterprise funds in order to balance the general fund.



FUND TYPES AND CLASSIFICATIONS

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

SUMMARY OF FISCAL YEAR 2023/2024 APPROPRIATIONS

FUND	BEG BAL.	AMT APPROP.	ENDING BAL.	REASON
CAPITAL PROJECTS FUND	\$4,909,488	\$ 1,069,250	\$ 4,670,750	MATCHING FUNDS FOR 1200 WEST PHASES 3&4, RIDGELINE PARK PHASE 1 AND VARIOUS OTHER CAPITAL PROJECTS (SEE CAPITAL PROJECT EXPENDITURES)
EMERGENCY MEDICAL SERVICE	\$59,572	\$ 3,000	\$ 56,572	SPENDING DOWN ACCUMULATED FUNDS FROM INITIAL SET UP OF FEE
MUNICIPAL BLDG AUTHORITY	\$30,014	\$ 17,000	\$ 13,014	PAYOFF CITY HALL DEBT
COMMUNITY REINVESTMENT A	\$50	\$ -	\$ 5,050	
WATER DEPT FUND	\$1,096,604	\$ 293,000	\$ 803,604	SECURITY AND SCADA COMMUNICATION UPGRADES AND WATERLINE UPSIZING BY DEVELOPERS
SEWER DEPT FUND	\$2,007,075	\$ 209,000	\$ 1,798,075	PURCHASE OF A CAMERA TRUCK, SECURITY AND SCADA COMMUNICATION UPGRADES AND UPSIZING BY DEVELOPERS
STORMWATER DEPT FUND	\$359,723	\$ -	\$ 376,723	
WATER IMPACT FEE FUND	\$689,247	\$ 87,000	\$ 602,247	ENGINEERING DESIGN FOR CAPITAL IMPROVEMENT PROJECTS: NEW WELL AND WATER TANK
SEWER IMPACT FEE FUND	\$796,709	\$ 143,000	\$ 653,709	PAYING SEWER DEBT PAYMENT WITH IMPACT FEES
PARK IMPACT FEE FUND	\$1,803,463	\$ 1,094,000	\$ 709,463	CONSTRUCTION OF PHASE 1 OF RIDGELINE PARK AND DESIGN OF PHASE 2
STORMWATER FUND	\$218,623	\$ 205,000	\$ 13,623	MONEY COLLECTED AND RESERVED FOR 2600 S. REGIONAL
STREET IMPACT FEE FUND	\$398,456	\$ 29,000	\$ 369,456	FUNDS FOR 1200 WEST CONSTRUCTION

Fund Balances as of 6/30/2023

A fund is defined as a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and equities or balances, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations.

	Assets	Liabilities	Fund Equity
General Fund	\$ 2,940,210	\$ 1,377,682	\$ 1,562,528
Class "C" Roads	\$ 545,848	\$ -	\$ 545,848
Municipal Building Authority Fund	\$ 1,114,214	\$ 549,389	\$ 564,825
First Responder Fund	\$ 72,337	\$ -	\$ 72,337
Capital Project Fund	\$ 4,909,488	\$ 89,238	\$ 4,820,251
Water Department	\$ 8,961,392	\$ 44,179	\$ 8,917,213
Sewer Department	\$ 10,229,427	\$ 1,716,449	\$ 8,512,978
Stormwater Department	\$ 1,984,369	\$ 19,758	\$ 1,964,610
Water Impact Fee Fund	\$ 689,247	\$ -	\$ 689,247
Park Impact Fee Fund	\$ 1,803,463	\$ -	\$ 1,803,463
Sewer Impact Fee Fund	\$ 796,709	\$ 1,000,017	\$ (203,308)
Stormwater Fund	\$ 300,320	\$ -	\$ 300,320
Street Impact Fee Fund	\$ 398,456	\$ -	\$ 398,456
General Fixed Assets	\$ 23,341,358	\$ -	\$ 23,341,358
General Long-Term Debt	\$ 177,491	\$ 81,373	\$ 96,118
Totals	\$ 58,264,328	\$ 4,878,084	\$ 53,386,243



The **Assets** listed above include Accounts Receivable, apportioned cash holdings, land holdings, fixtures and furnishings, buildings and improvements less depreciation, water shares, machinery and equipment less depreciation, deferred and net pension assets, emergency repair reserves, easements, construction in progress, and roads and other infrastructure.

The **Liabilities** listed above include Accounts Payable, Deposits Payable, Federal and State Withholdings Payable, Deferred Property Tax Receivables, Benefits Payable, Accrued Interest Payable, Bonds Payable, Comp Absence Payable, Notes Payable, Impact Fees Payable, and Accrued Compensated Absences.

Cash Accounts as of 6/30/2023		Cash Account Reconciliation		Estimated Ending Bal for FY 23/24
State Treasurer	\$15,038,930	Allocation to General Fund	\$1,572,746	\$ 1,572,746
Bank of Utah	\$50,146	Allocation to Class C Roads	\$520,879	\$ 588,879
Xpress Deposit Account	\$5,524	Allocation to Municipal Bldg Auth	\$30,014	\$ 13,014
Total Combined Cash	\$ 15,094,600	Allocation to Special Revenue Fund	\$50	\$ 5,050
Cash Allocated to Other Funds	\$14,462,649	Allocation to Emergency Medical Ser	\$59,572	\$ 56,572
Sewer Repair and Replace Fund	\$631,951	Allocation to Capital Project Fund	\$4,909,488	\$ 4,670,750
Total Unallocated Cash	\$ -	Allocation to Water Department	\$1,096,604	\$ 803,604
		Allocation to Sewer Department	\$2,007,075	\$ 1,798,075
		Allocation to Stormwater Departmen	\$359,723	\$ 376,723
		Allocation to Water Impact Fee Fund	\$689,247	\$ 602,247
		Allocation to Park Impact Fee Fund	\$1,803,463	\$ 709,463
		Allocation to Sewer Impact Fee Fund	\$796,709	\$ 653,709
		Allocation to Stormwater Fund	\$218,623	\$ 13,623
		Allocation to Street Impact Fee Fund	\$398,456	\$ 369,456
		Total Allocations	\$14,462,649	\$ 12,233,910

**Please see our Financial Statements that are posted each month for more information on our City's accounting.
<https://nibleycity.com/index.php/departments/finance/financial-statements>*

Long-Range Operating Financial Plans

In 2022, a Capital Projects Master Plan was completed for the General Fund. The following table outlines the estimated planned projects, costs and timelines to complete. Many assumptions were made at the time including: property tax revenue increase of 10% per year, sales tax revenue will grow by 8% annually, general expenditures will increase by 5% per year, public works expenses will grow by 13% annually, public safety expenses will grow by 8%, and general fund expenses will grow by 5% per year. The enite plan can be found on the Master Plans section of www.nibleycity.com

Annual Assumptions	2022 Budget	2023	2024	2025	2026	2027	2028	2029	2030	#
New Property Tax Revenues (Revenue Increase)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
Park Bonds	-	-	-	-	-	-	-	-	-	
General CIP Bonds	-	-	-	-	-	-	-	-	-	
Bond Proceeds	-	-	-	-	-	-	-	-	-	
General Fund										
	2022 Est.	2023	2024	2025	2026	2027	2028	2029	2030	#
Revenues										
Property Taxes	672,369	788,124	903,210	1,033,072	1,180,249	1,346,418	1,533,903	1,745,776	1,984,127	
New Growth Revenues	29,237	32,842	36,132	39,737	43,717	48,091	52,898	58,197	64,009	
RDA Expiration (New GF Revenues)	-	-	-	-	-	-	-	-	-	
Potential Property Tax Increase	86,519	82,097	93,934	107,281	122,397	139,451	158,680	180,397	204,814	
Calculated General Property Taxes	788,124	903,062	1,033,276	1,180,090	1,346,363	1,533,960	1,745,481	1,984,371	2,252,950	
General Property Tax	737,350	903,062	1,033,276	1,180,090	1,346,363	1,533,960	1,745,481	1,984,371	2,252,950	
Personal Property	-	-	-	-	-	-	-	-	-	
Property Tax -Delinquent	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
General Sales and Use Taxes	977,738	1,036,402	1,098,586	1,164,501	1,234,372	1,308,434	1,386,940	1,470,156	1,558,366	
Electricity Franchise Taxes	137,922	140,680	143,494	146,364	149,291	152,277	155,322	158,429	161,597	
Telecom Franchise Taxes	15,283	15,589	15,900	16,218	16,543	16,874	17,211	17,555	17,906	
Gas Franchise Taxes	93,937	95,816	97,732	99,687	101,680	103,714	105,788	107,904	110,062	
Cable Franchise Taxes	25,000	25,500	26,010	26,530	27,061	27,602	28,154	28,717	29,291	
Vehicle Taxes	24,380	24,868	25,365	25,872	26,390	26,918	27,456	28,005	28,565	
CVTD (Pass Through)	-	-	-	-	-	-	-	-	-	
Taxes	2,021,610	2,251,917	2,450,364	2,669,263	2,911,699	3,179,778	3,476,352	3,805,138	4,168,738	
Licenses & Permits	200,000	204,000	208,080	212,242	216,486	220,816	225,232	229,737	234,332	
Intergovernmental	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	
Charges for Service	857,000	882,710	909,191	936,467	964,561	993,498	1,023,303	1,054,002	1,085,622	
Court Fines	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	
Miscellaneous	67,000	67,000	67,000	67,000	67,000	67,000	67,000	67,000	67,000	
Covid Cares Act	420,000	420,000	-	-	-	-	-	-	-	
Recreation	68,800	68,800	68,800	68,800	68,800	68,800	68,800	68,800	68,800	
Transfers (Appropriation of Fund Balance & Administrative Charges	-	-	-	-	-	-	-	-	-	
	751,000	788,550	827,978	869,376	912,845	940,231	968,437	997,491	1,027,415	

Total General Fund Revenues	\$4,409,410	\$4,706,977	\$4,555,413	\$4,847,148	\$5,165,392	\$5,494,122	\$5,853,125	\$6,246,167	\$6,675,907
Total Revenue %	-1.80%	6.70%	-3.20%	6.40%	6.60%	6.40%	6.50%	6.70%	6.90%
Expenditures									
Administration	-629,000	-660,450	-693,473	-728,146	-764,553	-802,781	-842,920	-885,066	-929,319
City Council	-51,000	-53,550	-56,228	-59,039	-61,991	-65,090	-68,345	-71,762	-75,350
Court	-	-	-	-	-	-	-	-	-
Elections	-10,000	-10,500	-11,025	-11,576	-12,155	-12,763	-13,401	-14,071	-14,775
Non-Departmental	-219,364	-230,332	-241,848	-253,941	-266,638	-279,970	-293,968	-308,667	-324,100
Covid Cares Act	-	-	-	-	-	-	-	-	-
Public Safety	-481,700	-520,236	-561,855	-606,803	-655,348	-694,668	-736,348	-780,529	-827,361
Streets	-288,000	-302,400	-317,520	-333,396	-350,066	-367,569	-385,948	-405,245	-425,507
Sanitation	-552,000	-579,600	-608,580	-639,009	-670,959	-704,507	-739,733	-776,719	-815,555
Planning & Building	-335,500	-352,275	-369,889	-388,383	-407,802	-428,192	-449,602	-472,082	-495,686
Parks	-456,000	-478,800	-502,740	-527,877	-554,271	-581,984	-611,084	-641,638	-673,720
Community Development & Recreation	-317,950	-333,848	-350,540	-368,067	-386,470	-405,794	-426,083	-447,388	-469,757
Public Works	-438,000	-494,940	-559,282	-631,989	-714,147	-756,996	-802,416	-850,561	-901,595
New O&M Expenses	-	-	-	-	-	-	-	-	-
General O&M Expenditures	-3,778,514	(\$4,016,930)	(\$4,272,979)	(\$4,548,226)	(\$4,844,401)	(\$5,100,316)	(\$5,369,848)	(\$5,653,728)	(\$5,952,725)
Total Other	-	-	-	-	-	-	-	-	-
Debt Service Expense	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Net Revenue	630,896	690,047	282,434	298,921	320,991	393,807	483,277	592,439	723,181
Transfer to CIP Fund	-500,000	-500,000	-300,000	-100,000	-100,000	-	-	-	-
Transfer to Park Fund	-	-200,000	-100,000	-100,000	-100,000	-300,000	-350,000	-400,000	-600,000
Bond Proceeds to Parks	-	-	-	-	-	-	-	-	-
Bond Proceeds to CIP	-	-	-	-	-	-	-	-	-
Restricted Funds	-	-	-	-	-	-	-	-	-
Reconciliation	-	-	-	-	-	-	-	-	-
Prior Year Unrestricted	1,552,116	1,683,013	1,673,059	1,555,493	1,654,414	1,775,406	1,869,212	2,002,489	2,194,928
General Fund Unrestricted Fund Balance	\$1,683,013	\$1,673,059	\$1,555,493	\$1,654,414	\$1,775,406	\$1,869,212	\$2,002,489	\$2,194,928	\$2,318,109
General Fund Reserve Balance as % of Revenue	38.17%	35.54%	34.15%	34.13%	34.37%	34.02%	34.21%	35.14%	34.72%
General Fund Reserve Target Amount	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%

CIP Fund	18	19	20	21	22	23	24	25	26 #
	2022 Est.	2023	2024	2025	2026	2027	2028	2029	2030
Capital Revenues									
Transfer from General Fund	500,000	500,000	300,000	100,000	100,000	-	-	-	-
Sale of Surplus land	100,000	-	-	-	-	-	-	-	-
Grant - RAPZ	315,500	-	-	-	-	-	-	-	-
Grant - RAPZ Population Allocation	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Grants	29,000	29,000	29,000	29,000	29,000	29,000	29,000	29,000	29,000
Grant - CCOG	3,150,000	-	-	-	-	-	-	-	-
Transportation Impact Fees	-	106,440	106,440	106,440	106,440	66,525	66,525	66,525	66,525
Appropriated Fund Balance	570,500	-	-	-	-	-	-	-	-
Other Funds	300,000	-	-	-	-	-	-	-	-
Total CIP Revenues	4,975,000	645,440	445,440	245,440	245,440	105,525	105,525	105,525	105,525
Capital Expenditures									
Roads/Transportation	-4,104,500	-876,745	-	-	-	-44,286	-330,299	-130,014	-

Public Works General	-	-	-	-561,532	-	-	-	-6,842,845	-4,269,935
Sidewalk Projects	-	-	-	-	-	-	-	-	-
Other Projects	-	-	-	-	-	-	-	-	-
Total CIP Expense	(\$4,104,500)	-876,745	\$0	(\$561,532)	\$0	(\$44,286)	(\$330,299)	(\$6,972,859)	(\$4,269,935)
Net Revenue	870,500	-231,305	\$445,440	(\$316,092)	\$245,440	\$61,239	(\$224,774)	(\$6,867,334)	(\$4,164,410)
Prior Year Unrestricted	225,000	1,095,500	864,195	1,309,635	993,543	1,238,983	1,300,222	1,075,448	-5,791,886
Bond Proceeds	-	-	-	-	-	-	-	-	-
CIP Fund Balance	\$1,095,500	\$864,195	\$1,309,635	\$993,543	\$1,238,983	\$1,300,222	\$1,075,448	(\$5,791,886)	(\$9,956,297)
CIP Fund Balance Target Amount	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Park Fund	16	17	18	19	20	21	22	23	24 #
	2022 Est.	2023	2024	2025	2026	2027	2028	2029	2030 #
Park Fund Revenues									
Transfer from General Fund	-	200,000	100,000	100,000	100,000	300,000	350,000	400,000	600,000
Interest Earned	1,000	12,975	23,021	18,000	-	-	-	-	-
Grant - RAPZ	79,000	79,000	79,000	79,000	-	-	-	-	-
Park Impact Fees	225,000	540,000	540,000	540,000	540,000	337,500	337,500	337,500	337,500
Appropriated Fund Balance	75,000	-	-	-	-	-	-	-	-
Other Funds									
Total Park Revenues	380,000	831,975	742,021	737,000	640,000	637,500	687,500	737,500	937,500
Capital Expenditures									
Parks	-	-162,240	-1,076,782	-7,188,879	-372,296	-323,922	-2,631,864	-205,285	-15,656,430
Trails	-	-	-	-	(559,660)	-	-	-	-192,147
Total Park Expense	(\$380,000)	-162,240	(\$1,076,782)	(\$7,188,879)	(\$931,956)	(\$323,922)	(\$2,631,864)	(\$205,285)	(\$15,848,577)
Net Revenue	-	669,735	(\$334,761)	(\$6,451,880)	(\$291,956)	\$313,578	(\$1,944,364)	\$532,215	(\$14,911,077)
Prior Year Unrestricted	865,000	865,000	1,534,735	1,199,974	-5,251,906	-5,543,862	-5,230,284	-7,174,647	-6,642,433
Bond Proceeds	-	-	-	-	-	-	-	-	-
Park Fund Balance	\$865,000	\$1,534,735	\$1,199,974	(\$5,251,906)	(\$5,543,862)	(\$5,230,284)	(\$7,174,647)	(\$6,642,433)	(\$21,553,510)
Park Fund Balance Target Amount	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000

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



New Heritance Park
Enclosable Pavilion and
New Elkhorn Park
Playground Equipment



Grant Revenue

Our staff has worked hard to secure public funding for various projects, which this year includes funds for Children's Theater, the purchase and improvements at Firefly Park, the creation of Ridgeline Park, the widening of 1200 West, and improvements at Morgan Farm. We are excited about the varied ways these funds improve the quality for life for our Citizens. Please celebrate with us as we watch our City improve!

		Expected FY 21-22	Received FY 21-22	Expected FY 22-23	Received FY 22-23	Expected FY 23-24
Grant - Children's Theatre	10-33-322	\$ 5,500	\$ 5,500	\$ 6,750	\$ 5,000	\$ 5,250
Grant - Miscellaneous	10-33-323	\$ 2,500	\$ -	\$ 25,000	\$ 1,854	\$ 5,000
UDOT Technical Planning Assis	10-33-324	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Walkability Virtual Academy	10-33-325	\$ -	\$ -	\$ -	\$ -	\$ 10,000
American Rescue Plan Act	10-36-696	\$ 422,216	\$ 422,216	\$ 422,000	\$ 422,216	\$ -
Firefly Park Reimb. From Cty	45-38-612	\$ -	\$ -	\$ 411,500	\$ 1,405,862	\$ -
Grant-RAPZ	45-38-720	\$ 315,500	\$ 316,238	\$ 78,000	\$ 78,746	\$ 78,000
Grant - RAPZ Population Alloca	45-38-721	\$ 10,000	\$ 17,407	\$ 20,000	\$ 17,775	\$ 22,000
Grant - Safe Routes to School	45-38-722	\$ 29,000	\$ 6,000	\$ 110,000	\$ -	\$ 110,000
Grant - CCOG	45-38-725	\$ 3,150,000	\$ 2,869,855	\$ 2,300,000	\$ 281,406	\$ 3,400,000
Grant - Ridgeline Park LWCF	45-38-727	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,265,000
Grant - Firefly Class UORG	45-38-728	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Grant - Morgan Farm	45-38-729	\$ -	\$ -	\$ -	\$ -	\$ 40,000
CIB Stormwater Grant	53-37-615				\$ -	\$ 30,000
Totals		\$ 3,934,716	\$ 3,637,216	\$ 4,373,250	\$ 2,212,859	\$ 4,985,250

In addition to the listed grants above, staff has secured a commitment from the State of Utah for financial assistance in meeting new regulations in regards to lead in water systems. This commitment is a \$20,000 value, but is not shown as grant income, because the State will cover the cost directly.

10-33-322 Children's Theatre Grants - Revenue generated from anticipated grants including: a \$1000 State of Utah grant, a \$1,250 RAPZ grant, a \$3,000 Rocky Mountain Power Grant, and a \$750 Utah Division of Arts & Museum Grant. See expenditure account [10-75-661](#) for reference.

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

10-33-324 UDOT Technical Planning Assistance Grant - Revenue generated from a grant administered by UDOT. The purpose of the program is to provide technical assistance to communities that are experiencing rapid growth and/or lack the resources to carry out planning projects without additional support. The City has been awarded \$35,000 for FY2023-2024 to develop an Active Transportation Plan.

10-33-325 Walkability Virtual Academy - Revenue generated from the National Association of Chronic Disease Directors to be used toward the implementation of a Walkability Action Plan as part of the Walkability Virtual Academy.

10-36-696 American Rescue Plan Act - No funds are budgeted in this account this year. These were prior funds allocated from the federal government for expenses related to the COVID-19 pandemic.

45-38-612 Park Reimbursement From County - No funds are being budgeted in this account this year. These funds were a reimbursement for the purchase of Firefly Park.

45-38-720 Grant – RAPZ - Revenue generated from this account is allocated through the Cache County RAPZ Tax program. This money is coming from the reimbursement from the construction of Firefly Park. We are expecting to receive one more disbursement for the year 2024.

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

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

45-38-725 Grant – CCOG - See 45-40-731 Major Street Projects for more info. In 2017, Nibley applied for and was awarded \$1.9 million from the Cache County Council of Governments to realign 1200 West at 3200 South. In 2019, Nibley applied for and was awarded an additional \$1.25 million. In 2022, an additional \$3.4 million have been secured for the construction of phase 3 and 4.

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

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

45-38-729 Grant - Morgan Farm - A group of engaged citizens are working to secure grant funding to refurbish the Community Garden area at Morgan Farm.

53-37-615 CIB Stormwater Grant - Grant revenue from Community Impact Fund Board which is providing funds for an update to the stormwater master plan and GIS mapping.



Overall Revenues

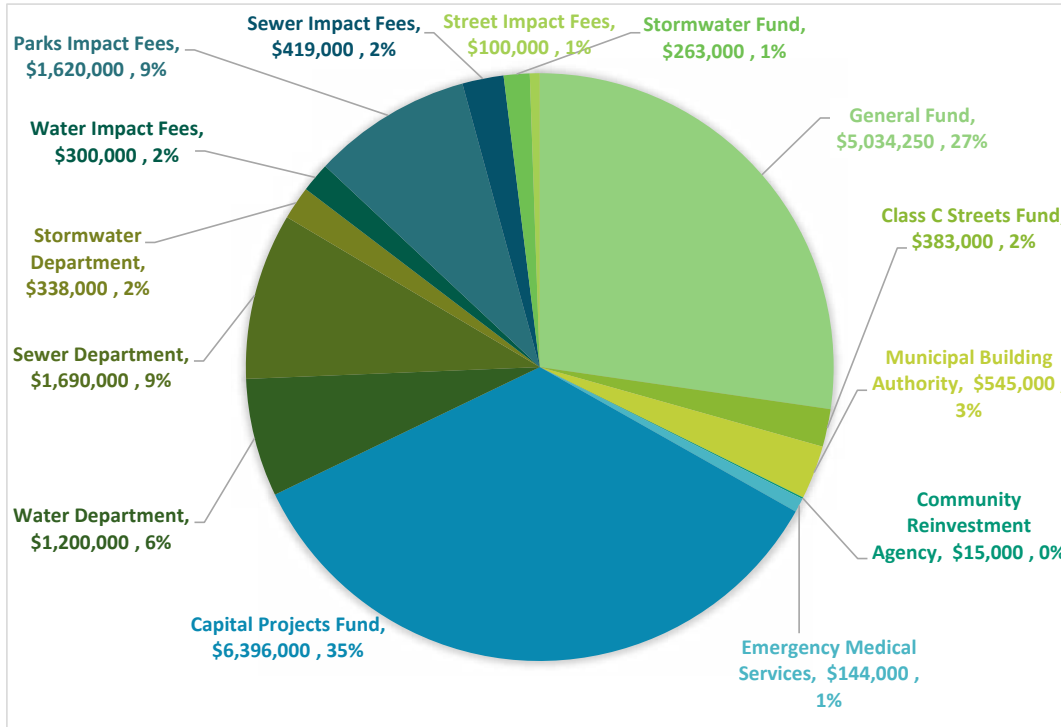
Revenue	Acct. Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change	Reason for Change
General Fund	10	\$ 5,214,508	\$ 5,476,186	\$ 4,713,650	\$ 5,034,250	7%	City growing/revenue growing
Class C Streets Fund	11	\$ 380,736	\$ 427,871	\$ 341,000	\$ 383,000	12%	City growing/revenue growing
Municipal Building Authority	20	\$ 50,130	\$ 59,227	\$ 60,000	\$ 545,000	808%	GF appropriation to payoff bldg
Community Reinvestment Agency	22	\$ -	\$ -	\$ 5,000	\$ 15,000	200%	GF appropriation, startup funds
Emergency Medical Services	24	\$ 159,379	\$ 141,770	\$ 144,000	\$ 144,000	0%	No increase of revenue
Capital Projects Fund	45	\$ 4,970,264	\$ 3,230,740	\$ 4,519,000	\$ 6,396,000	42%	Park and COG grants
Water Department	51	\$ 920,083	\$ 1,066,078	\$ 1,023,500	\$ 1,200,000	17%	City growing/revenue growing
Sewer Department	52	\$ 1,675,455	\$ 1,537,326	\$ 1,308,000	\$ 1,690,000	29%	City growing/revenue growing
Stormwater Department	53	\$ 277,181	\$ 288,519	\$ 242,500	\$ 338,000	39%	City growing/revenue growing
Water Impact Fees	55	\$ 314,051	\$ 216,796	\$ 147,000	\$ 300,000	104%	Water Impact Fee Increase
Parks Impact Fees	56	\$ 523,550	\$ 508,559	\$ 1,210,000	\$ 1,620,000	34%	Year over Year building growth decrease
Sewer Impact Fees	57	\$ 469,845	\$ 353,245	\$ 255,000	\$ 419,000	64%	Appropriation
Stormwater Fund	58	\$ 277,181	\$ 288,519	\$ 242,500	\$ 263,000	8%	City growing/revenue growing
Street Impact Fees	59	\$ 125,536	\$ 82,858	\$ 100,000	\$ 100,000	0%	No increase of revenue
Total Revenues		\$ 15,357,899	\$ 13,677,696	\$ 14,311,150	\$ 18,447,250	29%	

Overall Expenditures

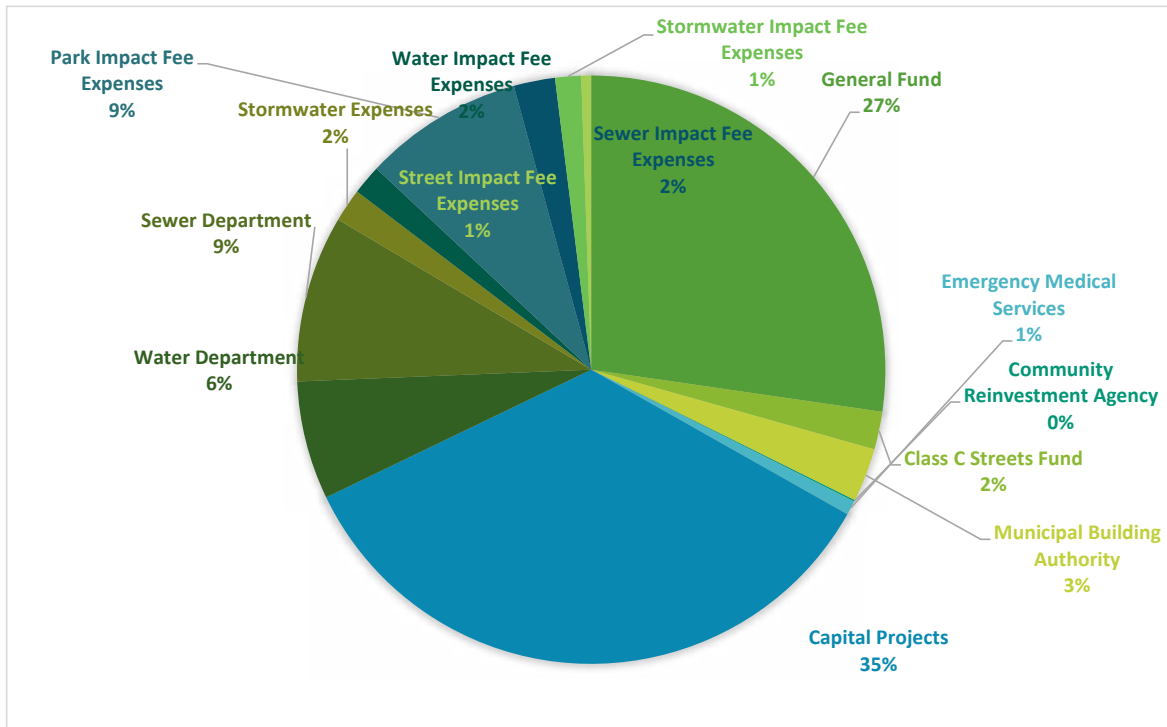
Expenditure	Acct. Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change	Reason for Change
General Fund	10	\$ 4,017,525	\$ 5,204,774	\$ 4,713,650	\$ 5,034,250	7%	City growing/expense growing
Class C Streets Fund	11	\$ 1,169,638	\$ 263,919	\$ 300,000	\$ 383,000	28%	Pavement condition assessment
Municipal Building Authority	20	\$ 22,058	\$ 43,346	\$ 60,000	\$ 545,000	808%	Appropriation for Bldg Bond Payoff
Community Reinvestment Agency	21	\$ -	\$ -	\$ 5,000	\$ 15,000	200%	Start up costs
Emergency Medical Services	24	\$ 126,284	\$ 139,123	\$ 144,000	\$ 144,000	0%	No increase in expenses
Capital Projects	45	\$ 3,665,417	\$ 633,884	\$ 4,519,000	\$ 6,396,000	42%	1200 W, Ridgeline Park, soccer field
Water Department	51	\$ 636,687	\$ 763,042	\$ 1,023,500	\$ 1,200,000	17%	Water Line upsizing/system upgrades
Sewer Department	52	\$ 1,498,223	\$ 1,231,569	\$ 1,308,000	\$ 1,690,000	29%	Camera Truck/sewer line upsizing
Stormwater Expenses	53	\$ 271,784	\$ 198,716	\$ 284,600	\$ 338,000	19%	City growing/expense growing
Water Impact Fee Expenses	55	\$ -	\$ -	\$ 147,000	\$ 300,000	104%	Design money for Capital Projects
Park Impact Fee Expenses	56	\$ 81,694	\$ 14,915	\$ 1,210,000	\$ 1,620,000	34%	Ridgeline Park unspent in FY, rolling over
Sewer Impact Fee Expenses	57	\$ 192,207	\$ 443,000	\$ 255,000	\$ 419,000	64%	Increased principal pmt on sewer debt
Stormwater Impact Fee Expenses	58	\$ -	\$ -	\$ 159,000	\$ 263,000	65%	Construction of 2600 S retention basin
Street Impact Fee Expenses	59	\$ -	\$ -	\$ 100,000	\$ 100,000	0%	No increase in expenses
Total Expenditures		\$ 11,681,517	\$ 8,936,289	\$ 14,228,750	\$ 18,447,250	30%	



Overall Revenues Fiscal Year 2023-2024



Overall Expenses Fiscal Year 2023-2024



General Fund Overview

The General Fund Revenue Overview shows funds received by Nibley City from various sources, including taxes, fees for permits and licenses, grants, recreation, and other sources of General Fund revenue.

The General Fund Expenditure Overview shows funds spent by Nibley City for essential government services, including City Council, Administration, Elections, Public Works, Non-Departmental, Public Safety, Streets, Sanitation, Planning and Building, Parks, and Community Development and Recreation.

Revenue

Revenue	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Taxes	10-31	\$ 2,530,182	\$ 2,978,451	\$ 2,255,000	\$ 2,721,000	21%
Licenses & Permits	10-32	\$ 425,989	\$ 179,923	\$ 273,000	\$ 256,000	-6%
Intergovernmental Revenue	10-33	\$ 5,500	\$ 6,854	\$ 31,750	\$ 55,250	74%
Charges for Services	10-34	\$ 904,228	\$ 804,986	\$ 757,000	\$ 861,000	14%
Fines	10-35	\$ -	\$ -	\$ 19,000	\$ 21,000	11%
Miscellaneous Revenue	10-36	\$ 503,906	\$ 617,386	\$ 495,500	\$ 142,000	-71%
Recreation Revenue	10-37	\$ 93,703	\$ 107,586	\$ 101,400	\$ 100,000	-1%
Transfers	10-38	\$ -	\$ -	\$ -	\$ -	
Administrative Charges	10-39	\$ 751,000	\$ 781,000	\$ 781,000	\$ 878,000	12%
Total General Fund Revenue		\$ 5,214,508	\$ 5,476,186	\$ 4,713,650	\$ 5,034,250	7%

Expenditures

Expenditures	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
City Council	10-41	\$ 48,034	\$ 50,977	\$ 54,500	\$ 58,000	6%
Administration	10-43	\$ 585,771	\$ 598,213	\$ 677,200	\$ 724,000	7%
Elections	10-47	\$ 7,822	\$ -	\$ 2,000	\$ 22,000	1000%
Public Works	10-48	\$ 326,980	\$ 403,110	\$ 478,000	\$ 521,500	9%
Non-Departmental	10-50	\$ 834,511	\$ 1,744,073	\$ 981,500	\$ 674,750	-31%
Public Safety	10-54	\$ 296,753	\$ 332,807	\$ 336,700	\$ 354,000	5%
Streets	10-60	\$ 290,106	\$ 293,107	\$ 346,500	\$ 372,000	7%
Sanitation	10-62	\$ 585,916	\$ 603,743	\$ 562,000	\$ 712,000	27%
Planning & Building	10-68	\$ 279,577	\$ 332,012	\$ 425,000	\$ 479,000	13%
Parks	10-70	\$ 443,929	\$ 440,067	\$ 475,500	\$ 594,500	25%
Community Development & Recre:	10-75	\$ 318,126	\$ 406,665	\$ 374,750	\$ 522,500	39%
Total General Fund Expenditures		\$ 4,017,525	\$ 5,204,774	\$ 4,713,650	\$ 5,034,250	7%

Surplus/(Deficit)

\$ 1,196,984 \$ 271,412 \$ - \$ -

Beginning Cash Balance (est.)

\$ 1,572,746

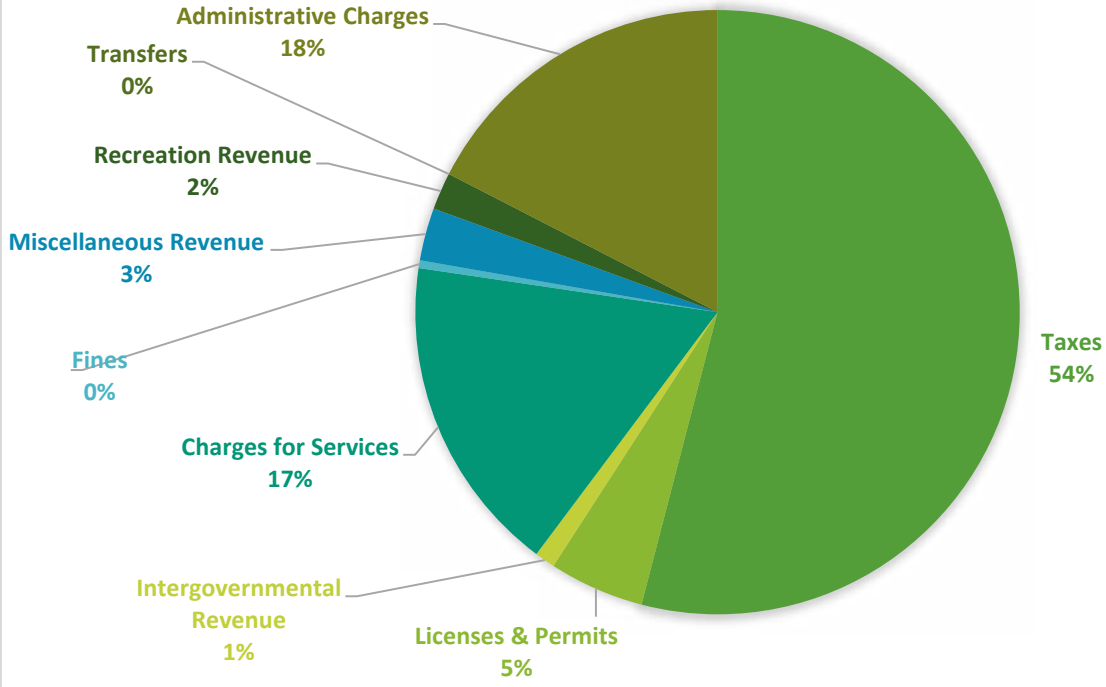
Reserves/(Appropriated Funds)

\$ -

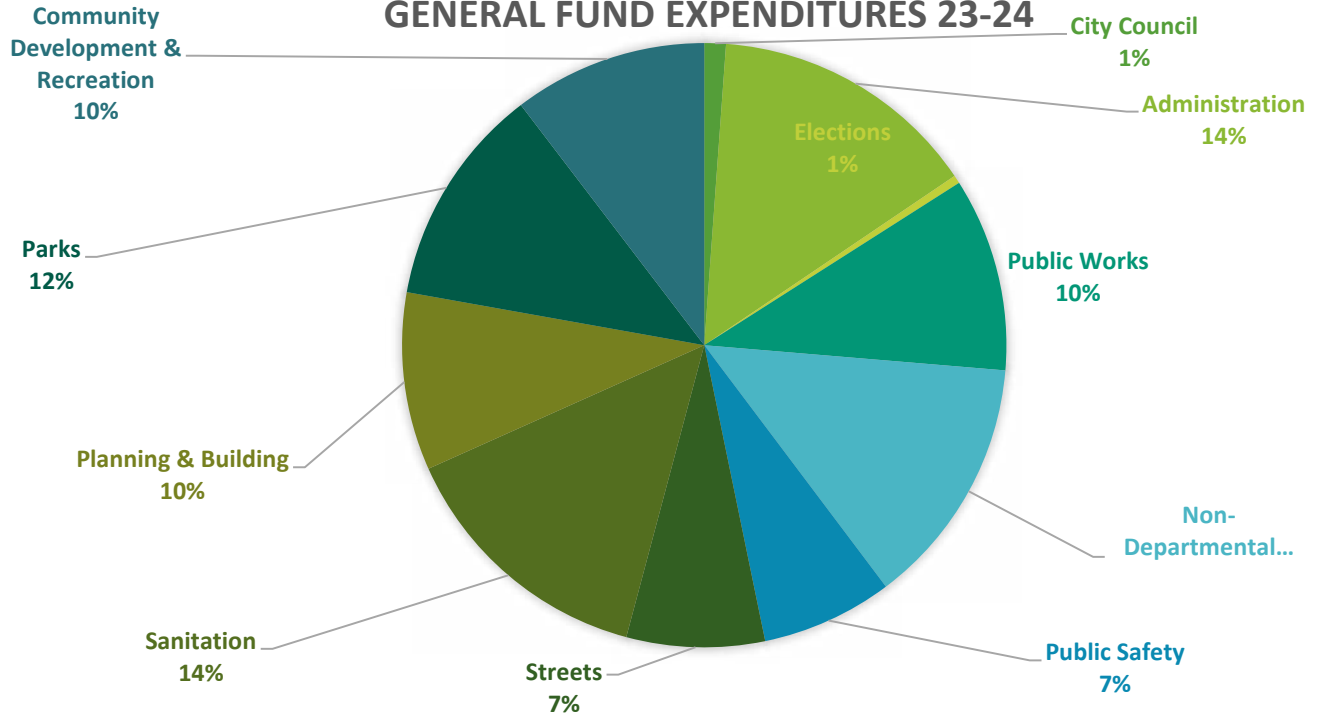
Ending Cash Balance (est.)

\$ 1,572,746

GENERAL FUND REVENUE 23-24



GENERAL FUND EXPENDITURES 23-24



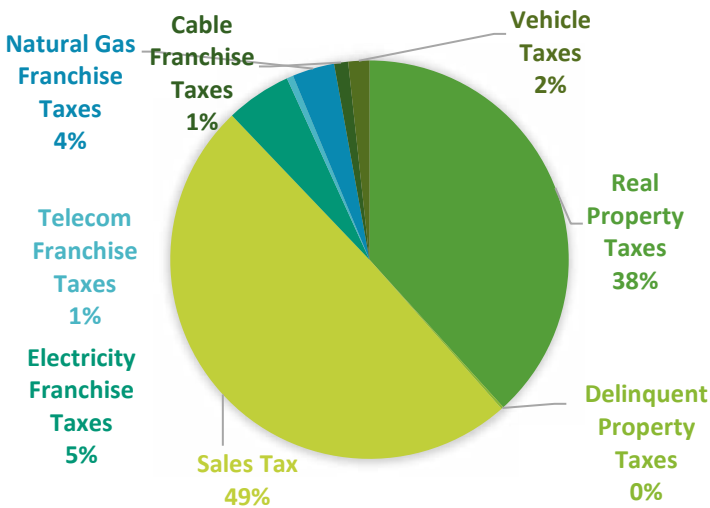
General Fund Revenue: Taxes

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

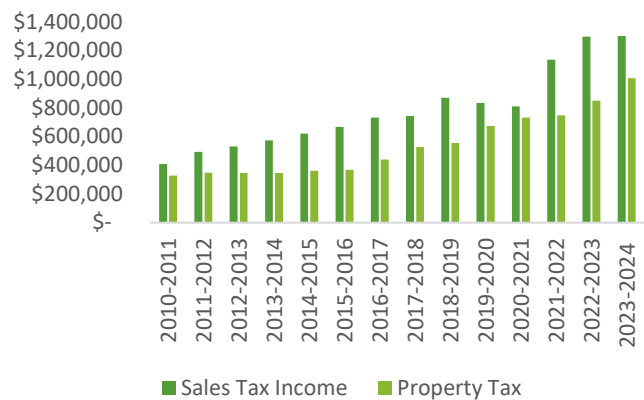
From the table below, it is clear that Nibley’s primary revenue sources are 1) Sales Tax from state sales tax redistribution, and 2) Property Taxes. Nibley’s taxation policy should therefore support state sales tax laws that sustain this revenue and the management of staff and finances to maintain an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

Revenue	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Real Property Taxes	10-31-110	\$ 748,016	\$ 976,673	\$ 830,000	\$ 1,007,000	21%
Delinquent Property Taxes	10-31-120	\$ 5,780	\$ 6,245	\$ 10,000	\$ 5,000	-50%
Sales Tax	10-31-130	\$ 1,296,930	\$ 1,387,313	\$ 1,000,000	\$ 1,300,000	30%
Electricity Franchise Taxes	10-31-140	\$ 142,321	\$ 157,318	\$ 130,000	\$ 140,000	8%
Telecom Franchise Taxes	10-31-141	\$ 14,656	\$ 16,647	\$ 30,000	\$ 14,000	-53%
Natural Gas Franchise Taxes	10-31-142	\$ 104,823	\$ 157,220	\$ 90,000	\$ 90,000	0%
Cable Franchise Taxes	10-31-143	\$ 25,133	\$ 41,321	\$ 30,000	\$ 30,000	0%
Vehicle Taxes	10-31-150	\$ 89,591	\$ 80,229	\$ 45,000	\$ 45,000	0%
Mass Transit	10-31-160	\$ 102,933	\$ 155,484	\$ 90,000	\$ 90,000	0%
Total Taxes		\$ 2,530,182	\$ 2,978,451	\$ 2,255,000	\$ 2,721,000	21%

Tax Revenue as a Percentage



Historic Tax Revenue



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

10-31-120 Delinquent Property Taxes – These are property taxes that were not paid during the year they were due but were received during this fiscal 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 19% of the City’s total sales tax revenue, with about 81% coming from statewide population redistribution. Nibley City receives taxes from the state’s population pot based on Nibley City’s total population. Sales taxes are collected each month and then distributed about 25 days after the last day of the month that the tax is due. The Sales Tax rate in Nibley is 7%. Of that, 4.85% goes to the state, 1% goes to the municipal share, as described above, 0.25% goes to the county, 0.30% goes to CVTD, 0.25% goes to Cache County for transportation, .25% for Transportation Infrastructure, and lastly 0.10% goes to the county for Recreation, Arts, Parks, and Zoo (RAPZ) Tax.

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

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

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



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

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

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

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

Revenue	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Licenses and Permits						
Building Permits	10-32-210	\$ 401,961	\$ 155,014	\$ 250,000	\$ 233,000	-7%
Business Licenses & Fees	10-32-220	\$ 9,810	\$ 9,507	\$ 9,000	\$ 7,000	-22%
Fire Inspection Fee	10-32-225	\$ -	\$ 1,215	\$ 500	\$ 1,000	100%
Dog Licenses	10-32-250	\$ 14,188	\$ 14,128	\$ 10,000	\$ 12,000	20%
Kennel Licenses	10-32-251	\$ 30	\$ 60	\$ 500	\$ -	-100%
Right-of-way Permits	10-32-252	\$ -	\$ -	\$ 3,000	\$ 3,000	0%
Total Licenses and Permits		\$ 425,989	\$ 179,923	\$ 273,000	\$ 256,000	-6%

Intergovernmental Revenue

Grant - Children's Theatre	10-33-322	\$ 5,500	\$ 5,000	\$ 6,750	\$ 5,250	-22%
Grant - Miscellaneous	10-33-323	\$ -	\$ 1,854	\$ 25,000	\$ 5,000	-80%
UDOT Tech Planning Assistance	10-33-324	\$ -	\$ -	\$ -	\$ 35,000	100%
Walkability Virtual Academy	10-33-325	\$ -	\$ -	\$ -	\$ 10,000	100%
Total Intergovernmental		\$ 5,500	\$ 6,854	\$ 31,750	\$ 55,250	74%

Charges For Service

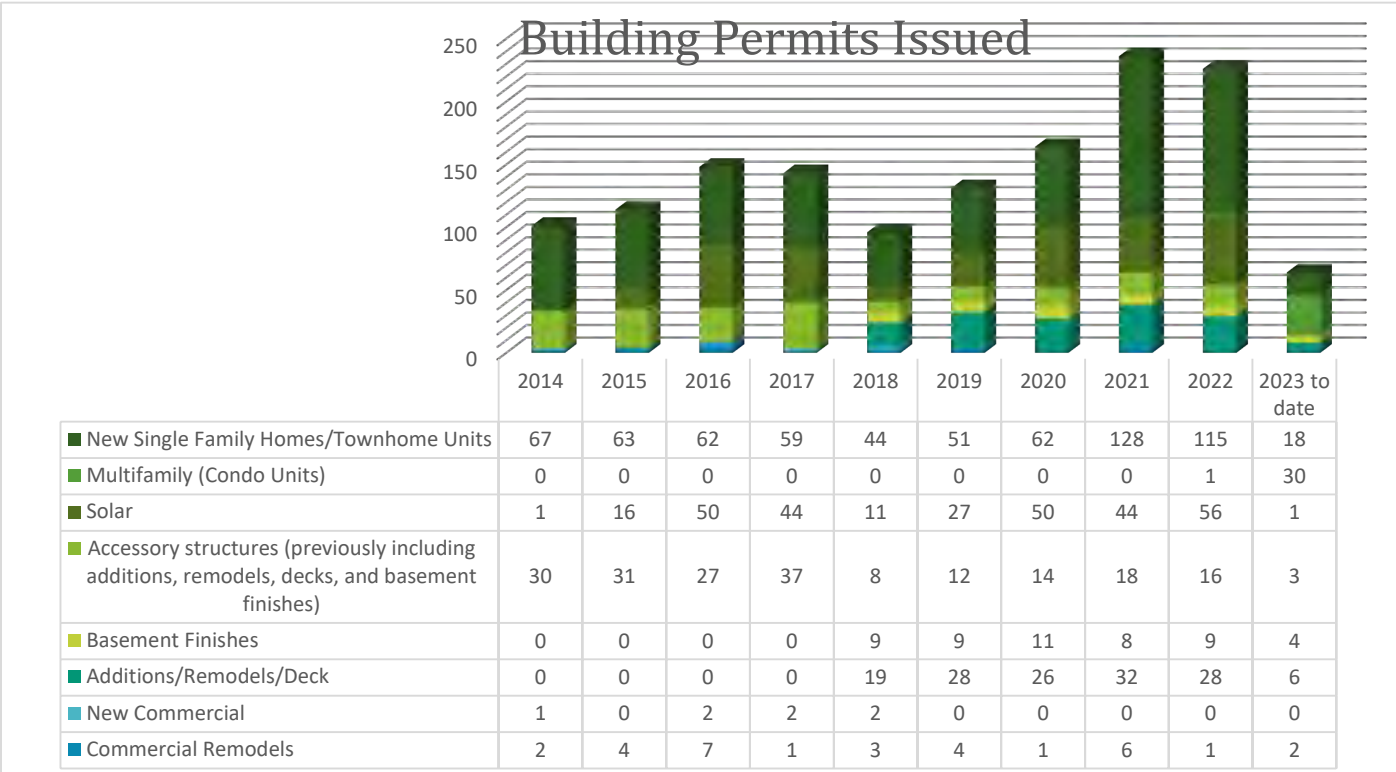
Comm. Center Dispatch	10-34-410	\$ 75,563	\$ 78,518	\$ 70,000	\$ 75,000	7%
Planning Review & Inspection	10-34-420	\$ 117,383	\$ 42,923	\$ 45,000	\$ 25,000	-44%
Development Fees Reimbursed	10-34-422	\$ 92,742	\$ 56,657	\$ 60,000	\$ 50,000	-17%
Refuse Collection Charges	10-34-430	\$ 606,488	\$ 616,585	\$ 575,000	\$ 700,000	22%
Community Center Rental	10-34-431	\$ 11,653	\$ 10,511	\$ 7,000	\$ 10,000	43%
Variance and Appeals	10-34-681	\$ 400	\$ (209)	\$ -	\$ 1,000	100%
Total Charges for Service		\$ 904,228	\$ 804,986	\$ 757,000	\$ 861,000	14%

Licenses and Permits

10-32-210 Building Permits – Revenue generated from building permits. There was a total of 226 total building permits in calendar year 2022, 116 of which were new home permits. That is a decrease of 4% for new permits overall and a decrease of 9% on new home permits from the previous year of 2021.

In addition to the budgeted revenue that would come from new home permits, additional revenue is anticipated for other permits as well, such as for remodels, accessory structures, solar permits, and commercial permits.

The graph below shows the trend in building permits from FY14-15, FY15-16, FY16-17, FY17-18, FY18-19, FY 19-20, FY 20-21, and FY 21-22 including the breakdown for the types of permits. As of March 30, 2023, the City had issued 43 new home-related permits since the beginning of this fiscal year for 23-24, 12 of which are for new homes.



10-32-220 Business Licenses & Fees - Revenue generated from business licensing fees and late fees, which includes \$30 for a home-based business with impact and \$150 for a commercial business, as well as a \$10 late fee. The City currently has 151 home-based businesses and 33 commercial businesses, for an overall annual increase of 11% over last year.

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

10-32-250 Dog Licenses - Revenue generated from dog license fees, which is \$25 for spayed/neutered dogs or \$35 for unaltered dogs, less a \$10 discount if paid before 2/28 of each year. Revenue is used to pay for animal control services provided by the Sheriff’s office. Reimbursement of dog boarding is also received here. See

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

10-32-252 Right-Of-Way Permits - Revenue generated from permits granting the use of a roadway, PUE, or other property.

Intergovernmental Revenue

10-33-322 Children’s Theatre Grants - Revenue generated from anticipated grants including: a \$1000 State of Utah grant, a \$1,250 RAPZ grant, a \$3,000 Rocky Mountain Power Grant, and a \$750 Utah Division of Arts & Museum Grant. See expenditure account [10-75-661](#) for reference.

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

10-33-324 UDOT Technical Planning Assistance - Revenue generated from UDOT to make our community more walkable, moveable, equitable, and inclusive.

10-33-325 Walkability Virtual Academy - Funds given to the City for participating in the Walkability Virtual Academy.

Charges for Services

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

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

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

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

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

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



General Fund Revenue - Fines/Misc. Revenue

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

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

Revenue	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Fines						
Court Fines	10-35-510	\$ -	\$ 26,505	\$ 18,000	\$ 20,000	11%
Administrative Fines	10-35-515	\$ -	\$ 560	\$ 1,000	\$ 1,000	0%
Total Fines		\$ -	\$ 27,065	\$ 19,000	\$ 21,000	11%
Miscellaneous Revenue						
Interest Earnings	10-36-610	\$ 20,150	\$ 117,013	\$ 40,000	\$ 100,000	150%
Sale of Surplus Equipment	10-36-670	\$ 31,887	\$ 7,990	\$ -	\$ -	0%
House Rent	10-36-683	\$ 11,570	\$ 32,103	\$ 18,000	\$ 30,000	67%
Penalties	10-36-684	\$ 2,523	\$ 2,731	\$ 2,000	\$ 2,000	0%
Damage To City Property Reim	10-36-686	\$ 7,516	\$ 25,944	\$ 500	\$ 1,000	100%
Miscellaneous Revenue	10-36-690	\$ 4,814	\$ 4,945	\$ 10,000	\$ 5,000	-50%
Land Leases	10-36-691	\$ 3,230	\$ 4,445	\$ 3,000	\$ 4,000	33%
American Rescue Plan Act	10-36-696	\$ 422,216	\$ 422,216	\$ 422,000	\$ -	-100%
Total Miscellaneous Revenues		\$ 503,906	\$ 617,386	\$ 495,500	\$ 142,000	-71%

Fines

10-35-510 Court Fines - Revenue paid to Nibley from Hyrum City Court (after Hyrum retains portion for costs), for ordinance penalties assessed to residents for civil infractions or misdemeanors.

10-35-515 Administrative Fines - Revenue generated to Nibley City from ordinance penalties assessed to residents for civil infractions or misdemeanors.

Miscellaneous Revenue

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

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

10-36-683 House Rent - Revenue generated from this account is for the 3 houses located at 3184 S Main, 3196 S Main, and 465 W 3200 S. The City purchased 2 of the houses in anticipation of the realignments of 3200 South, and the 3rd house was purchased due to the proximity to City Hall for possible future projects.

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

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

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

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

10-36-696 American Rescue Plan Act - No funds are budgeted in this account this year.

General Fund Revenue - Recreation

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

Revenue	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Field Rental	10-37-440	\$ 1,465	\$ 2,565	\$ 2,200	\$ 2,000	-9%
Youth & Adult Programs	10-37-442	\$ 67,722	\$ 75,253	\$ 72,000	\$ 72,000	0%
Nibley Fitness	10-37-444	\$ 6,315	\$ 6,469	\$ 5,000	\$ 6,000	20%
Fitness Programs	10-37-445	\$ 3,585	\$ 5,036	\$ 3,000	\$ 3,000	0%
Special Events	10-37-446	\$ (403)	\$ 380	\$ 500	\$ 500	0%
Rec Rental Equipment	10-37-450	\$ -	\$ 5	\$ 200	\$ -	-100%
Park/Pavilion Rental Fees	10-37-460	\$ 3,057	\$ 4,896	\$ 3,000	\$ 4,000	33%
Heritage Days	10-37-660	\$ 370	\$ 10,350	\$ 7,000	\$ 7,000	0%
Youth Council Revenue	10-37-661	\$ 1,342	\$ 962	\$ 1,500	\$ 1,000	-33%
Nibley Royalty	10-37-662	\$ 1,400	\$ 1,540	\$ 1,000	\$ 1,500	50%
Sponsorships	10-37-665	\$ 8,850	\$ 50	\$ 6,000	\$ 3,000	-50%
Recreation Grants	10-37-700	\$ -	\$ 80	\$ -	\$ -	
Total Recreation Revenue		\$ 93,703	\$ 107,586	\$ 101,400	\$ 100,000	-1%



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

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

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

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

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

10-37-450 Rec Rental Equipment - Revenue generated from equipment available to rent for family reunions, family nights, youth groups, etc. This is associated with 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. See expenditure account [10-75-660](#).

10-37-661 Youth Council Revenue - Revenues generated by Youth Council fundraisers and donations. See expenditure account [10-75-662](#).

10-37-662 Nibley Royalty - Revenue generated through participation fees and donations. See expenditure account [10-75-664](#).

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

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



General Fund Revenue: Transfers & Administrative Charges

The **Transfers** section of the budget shows funds transferred to other funds within our budget.

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

Revenue	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Transfers						
Appropriated Fund Balance	10-38-890	\$ -	\$ -	\$ -	\$ -	0%
CRA Transfer to GF	10-38-892	\$ -	\$ -	\$ -		0%
		\$ -	\$ -	\$ -	\$ -	0%
Administrative Charges						
Water	10-39-700	\$ 335,000	\$ 350,000	\$ 350,000	\$ 395,000	13%
Sewer	10-39-701	\$ 335,000	\$ 350,000	\$ 350,000	\$ 395,000	13%
Stormwater	10-39-702	\$ 81,000	\$ 81,000	\$ 81,000	\$ 88,000	9%
Total Administrative Charges		\$ 751,000	\$ 781,000	\$ 781,000	\$ 878,000	12%
Total General Fund Revenues		\$ 5,214,508	\$ 5,503,251	\$ 4,713,650	\$ 5,034,250	

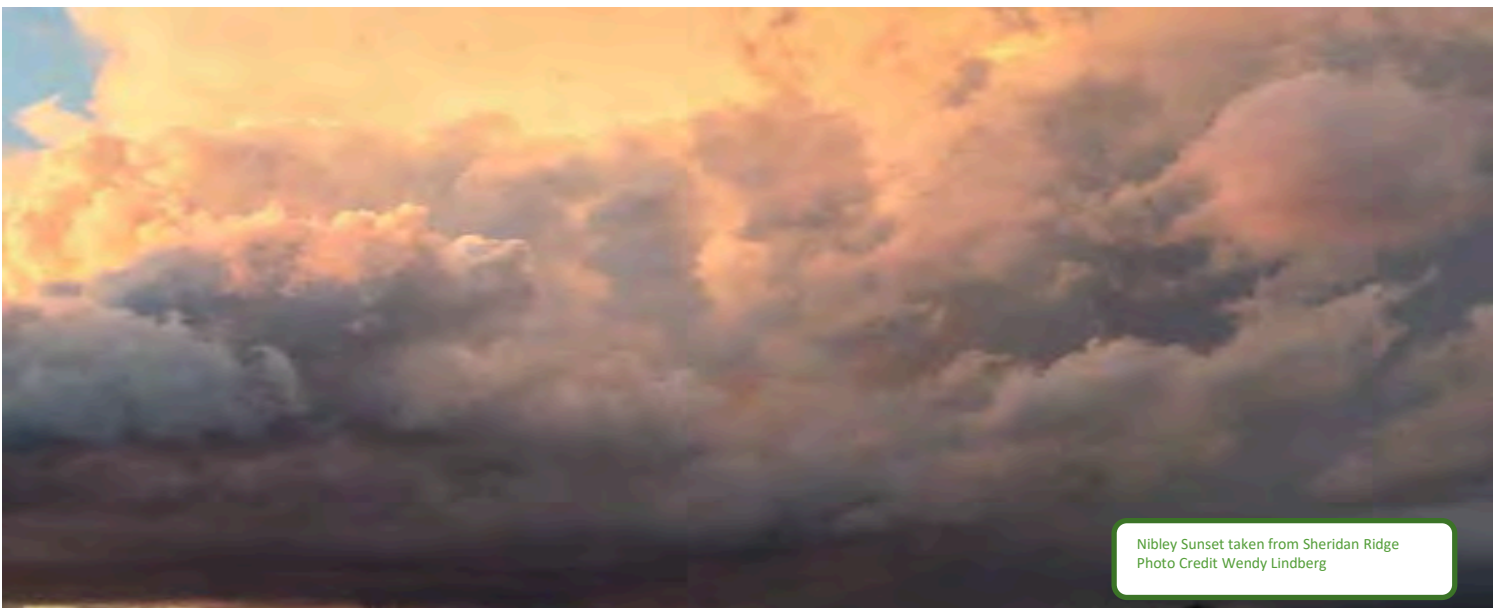
Transfers

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

10-38-892 CRA Transfer to General Fund - No funds are budgeted for this fiscal year. Per the agreement of the formation of the CRA, 5% of funds received into the CRA are eligible to transfer into the General Fund as an Administrative Fee for the CRA.

Administrative Charges

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



Nibley Sunset taken from Sheridan Ridge
Photo Credit Wendy Lindberg

A photograph of a sunset over a mountain range. The sun is a bright orange circle on the horizon, partially obscured by a range of dark mountains. The sky is a mix of blue, orange, and purple, with large, dark clouds that have bright orange and yellow highlights from the setting sun. Sunbeams or rays of light are visible, breaking through the clouds and shining downwards. The overall mood is serene and dramatic.

GENERAL FUND EXPENSES

FISCAL YEAR 2023-2024

Nibley Sunset over the Wellsvilles
Photo Credit Wendy Lindberg

City Council

City Council expenses cover expenses related to education, training, and travel for the Mayor and five Councilmembers. The Mayor is also given a small amount of discretionary funds to cover the cost of membership in the Mayor's Association as well as various other expenses that the Mayor determines necessary.

	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Salaries & Wages	10-41-110	\$ 31,362	\$ 35,924	\$ 36,000	\$ 36,000	0%
Employee Benefits	10-41-130	\$ 6,776	\$ 7,155	\$ 7,500	\$ 8,000	7%
Education, Travel & Training	10-41-230	\$ 8,854	\$ 7,591	\$ 10,000	\$ 12,000	20%
Mayor's Discretionary	10-41-620	\$ 1,042	\$ 306	\$ 1,000	\$ 2,000	100%
Total Mayor/Council Expenditures		\$ 48,034	\$ 50,977	\$ 54,500	\$ 58,000	6%

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

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

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

10-41-620 Mayor's Discretionary - Funds allocated at the Mayor's discretion for city-related needs.

The Nibley City Council



From Left to Right: Kay Sweeten, Nathan Laursen, Tom Bernhardt, Mayor Larry Jacobsen, Norm Larsen, and Erin Mann

Administration

Administration fees cover the administrative and office expenses that relate to regular business operations of the City and are not necessarily specific to a department.

Expenses	Account Number	Actual FY 2021-22	Actual FY 2022-23	Final Budget FY 2022-23	Final Budget FY 2022-23	Budget % Change
Salaries & Wages	10-43-110	\$ 348,981	\$ 329,713	\$ 380,000	\$ 399,000	5%
Employee Benefits	10-43-130	\$ 170,194	\$ 186,990	\$ 188,000	\$ 215,000	14%
Education, Travel & Training	10-43-230	\$ 7,152	\$ 13,074	\$ 20,000	\$ 22,000	10%
Memberships & Dues	10-43-300	\$ 3,483	\$ 12,946	\$ 9,000	\$ 4,000	-56%
Professional Services	10-43-310	\$ 35,100	\$ 35,200	\$ 42,000	\$ 45,000	7%
Legal Expense	10-43-311	\$ 160	\$ 60	\$ 5,000	\$ 5,000	0%
Economic Development	10-43-341	\$ -	\$ 272	\$ 4,000	\$ 4,000	0%
Department Expenditures	10-43-400	\$ 20,700	\$ 19,959	\$ 29,200	\$ 30,000	3%
Total Admin. Expenditures		\$ 585,771	\$ 598,213	\$ 677,200	\$ 724,000	7%

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

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

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

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

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

Municipal elections occur during "odd" years. Every other year the City holds an election where citizens elect either a mayor and two council members, or three council members. These funds are used to pay for those elections. Over the past few election cycles, the City has contracted with Cache County to assist in running the elections.

Expenses	Account Number	Actual FY 2021-2022	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Department Expenditures	10-47-400	\$ 574	\$ -	\$ 2,000	\$ 2,000	0%
Cache County	10-47-450	\$ 7,248	\$ -	\$ -	\$ 20,000	100%
Total Election Expenditures		\$ 7,822	\$ -	\$ 2,000	\$ 22,000	1000%

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

- * Designing and mailing an individual flyer included with utility bills
- * Advertising at Heritage Days
- * Potential election signs as are typically used during political campaigns
- * Publish public notices
- * Inform candidates and the public of legal requirements governing candidates and campaigns

10-47-450 Cache County - These funds will be used to pay for the contract with the county to run Rank Choice Voting this municipal election. Funds will pay for postage, ballot printing, ballot counting, poll workers, and some publications.



Public Works

Public Works department oversees the City's Water, Sewer, Streets, Stormwater, and Parks Departments. Our Public Works Department trains and educates personnel necessary for our City to sustain services essential for the welfare and quality of life for its citizens. Guiding principles of the Public Works Department include:

- 1- Protecting the health and well being of the public and City employees*
- 2- Responsive, respectful, and friendly to residents and coworkers*
- 3- Provide all services in a safe and efficient manner*
- 4- Provide opportunities for education and training for all employees*

Expenses	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Salaries & Wages	10-48-110	\$ 142,553	\$ 179,560	\$ 230,000	\$ 248,000	8%
Employee Benefits	10-48-130	\$ 61,119	\$ 75,830	\$ 90,000	\$ 100,000	11%
Education, Travel & Training	10-48-230	\$ 3,119	\$ 2,891	\$ 6,000	\$ 11,000	83%
Office Supplies	10-48-240	\$ 2,601	\$ 808	\$ 2,000	\$ 2,000	0%
Uniforms and PPE	10-48-247	\$ 7,186	\$ 6,365	\$ 9,000	\$ 9,000	0%
Facilities and Maintenance	10-48-250	\$ 10,943	\$ 15,348	\$ 15,000	\$ 16,000	7%
Vehicle Fuel	10-48-251	\$ 39,420	\$ 56,160	\$ 50,000	\$ 55,000	10%
Vehicle Repair and Maintenance	10-48-252	\$ 25,665	\$ 34,395	\$ 30,000	\$ 32,000	7%
Utilities	10-48-270	\$ 12,861	\$ 16,518	\$ 12,000	\$ 15,000	25%
Memberships & Dues	10-48-300	\$ 328	\$ 774	\$ 3,000	\$ 2,000	-33%
Professional Services	10-48-310	\$ 89	\$ -	\$ 500	\$ 500	0%
Legal Expense	10-48-311	\$ 270	\$ 60	\$ 500	\$ 500	0%
Department Expenditures	10-48-400	\$ 7,399	\$ 6,676	\$ 7,500	\$ 8,000	7%
Engineering Expense	10-48-514	\$ 8,346	\$ 181	\$ 8,500	\$ 8,500	0%
Emergency Expenses	10-48-515	\$ 827	\$ 4,728	\$ 10,000	\$ 10,000	0%
Safety	10-48-516	\$ 4,254	\$ 2,816	\$ 4,000	\$ 4,000	0%
Total Public Works Expenditures		\$ 326,980	\$ 403,110	\$ 478,000	\$ 521,500	9%

10-48-110 Salaries & Wages - Funds allocated for salaries for Public Works Director, City Engineer, and 50% of a part-time Public Works Inspector.

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

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

10-48-240 Office Supplies - Office supplies for all Public Works departments.

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

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

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

10-48-252 Vehicle Repair and Maintenance - Funds allocated for all vehicle repairs and maintenance. Enterprise departments reimburse the General Fund for these costs through the administrative charges in accounts [10-39-700 through 10-39-702](#).

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

10-48-300 Memberships & Dues - Funds allocated for professional memberships and dues, which includes the American Public Works Association, the Utah Floodplain and Stormwater Management Association, the Utah Section of the American Society of Civil Engineers, the International Code Council, the Division of Professional Licensing, as well as the Utah City Engineers 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, including appraisal services.

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

10-48-400 Department Expenditures - Funds allocated for general costs related to the public works department, including wireless service for field devices.

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

Non-Departmental expenses are expenses that benefit all departments in the City, and are not tied to a specific department.

Expenses	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Office Supplies	10-50-240	\$ 6,441	\$ 6,221	\$ 6,000	\$ 6,500	8%
Postage/Shipping	10-50-243	\$ 3,915	\$ 1,497	\$ 1,500	\$ 1,500	0%
Utility Billing Postage	10-50-245	\$ 12,469	\$ 13,045	\$ 14,000	\$ 14,000	0%
Facilities and Maintenance	10-50-250	\$ 1,825	\$ 4,144	\$ 3,000	\$ 3,000	0%
Utilities	10-50-270	\$ 15,594	\$ 15,716	\$ 15,000	\$ 16,000	7%
Software	10-50-370	\$ 58,143	\$ 51,473	\$ 55,000	\$ 55,000	0%
Bank Charges	10-50-440	\$ 5,960	\$ 22,309	\$ 20,000	\$ 21,000	5%
Insurance Expense	10-50-510	\$ 51,280	\$ 58,991	\$ 60,000	\$ 75,000	25%
Building Lease(transfer to MBA)	10-50-511	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	0%
Emergency Expense	10-50-515	\$ -	\$ 6,109	\$ 10,000	\$ 10,000	0%
Information Technology	10-50-518	\$ 18,749	\$ 22,411	\$ 26,000	\$ 26,000	0%
Community Center	10-50-520	\$ 1,746	\$ 120	\$ 2,000	\$ 2,000	0%
Newsletter	10-50-530	\$ 5,456	\$ 6,554	\$ 7,000	\$ 7,000	0%
Transfer To Capital Projects	10-50-910	\$ 500,000	\$ 1,330,000	\$ 200,000	\$ 287,750	44%
Transfer to CRA	10-50-915	\$ -	\$ -	\$ -	\$ 10,000	
Mass Transit Tax Pass Through	10-50-920	\$ 102,933	\$ 155,484	\$ 90,000	\$ 90,000	0%
American Rescue Plan Act	10-50-921	\$ -	\$ -	\$ 422,000	\$ -	-100%
Total Non-Departmental Expenses		\$ 834,511	\$ 1,744,073	\$ 981,500	\$ 674,750	-31%

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

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

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

10-50-250 Facilities and Maintenance - Funds allocated for office equipment maintenance; includes copier costs but does not include computers. Funds also cover repairs at City Hall, along with cleaning supplies.

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

10-50-370 Software - Funds allocated for Microsoft and Adobe subscriptions, Municode, Civic Review, Cloudspeaker Community Alert System, Engineering Software, PIDJ, Sportsites, Domain Listing, and Caselle Software, which includes accounting, timekeeping, utility, animal licensing, and work order software.

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

10-50-510 Insurance Expense - Funds allocated for insurance premium costs for City vehicles, City property, worker's compensation, and the City's general liability policy. The premium cost is \$50k, which is an increase of 10% from last year, primarily due to salary increases. The extra \$25k is to cover the cost of an increase in the cyber-security deductible, should it be needed.

10-50-511 Building Lease - Funds allocated for City Hall bond payments paid through the Municipal Building Authority. See account [20-30-500](#). Sufficient money is being transfred into the MBA to pay off the loan for the construction of City Hall.

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

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

10-50-520 Community Center - Funds allocated for expenses related to repairs in the City Hall Community Room.

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

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

10-50-915 Transfer to CRA - This account is used to transfer funds from the General Fund into the CRA Fund. In the future this will likely not take place, however, in order to get the CRA up and running, it may require some seed money. The money will be used to pay a consultant to help with the required docuemnts and agreements. If money is transferred into the CRA, it will be paid back to the General Fund at a future date.

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

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

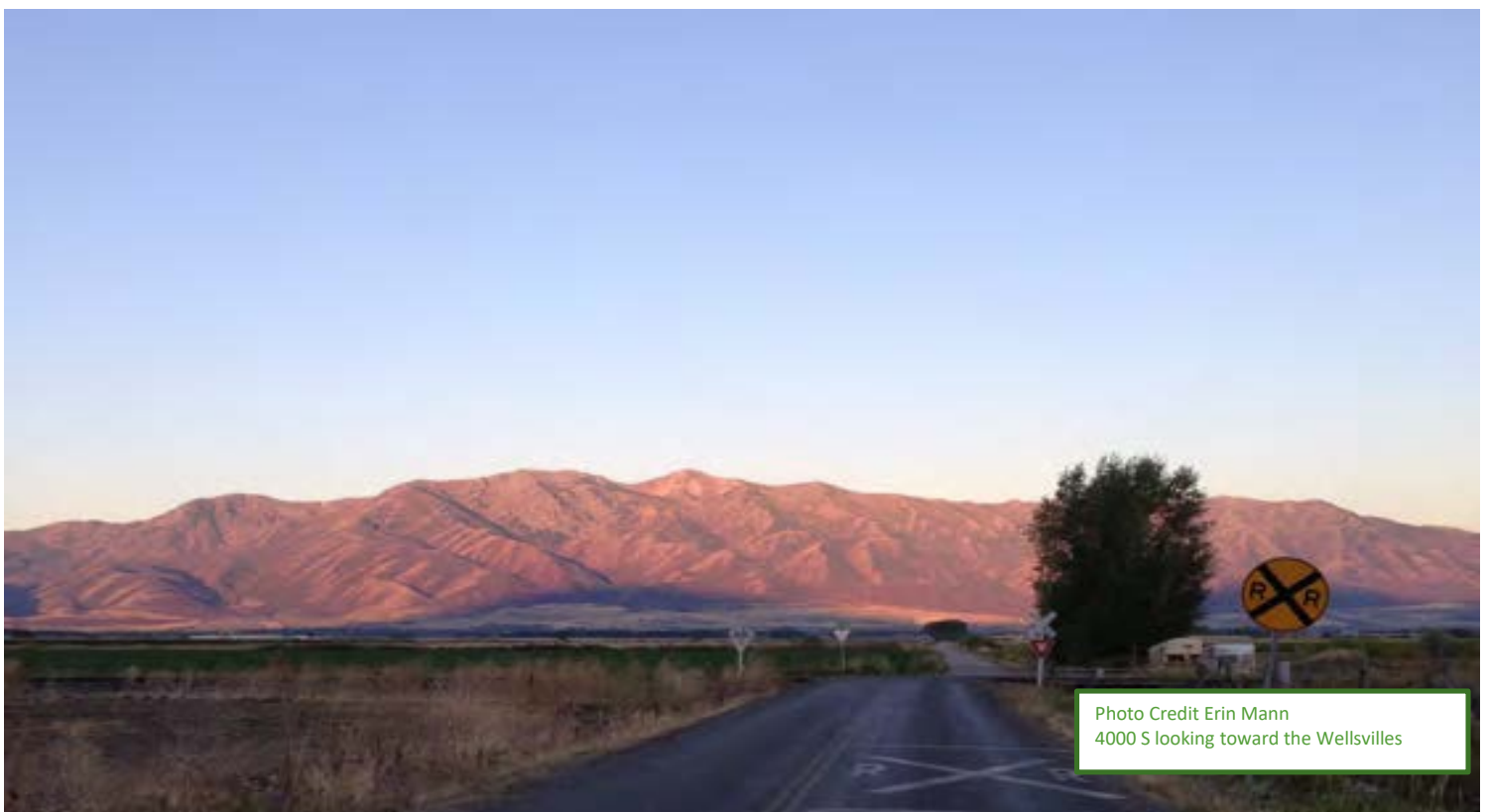


Photo Credit Erin Mann
4000 S looking toward the Wellsvilles



PUBLIC SAFETY

FISCAL YEAR 2023-2024

HYRUM

Public Safety

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

Expenses	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Salaries & Wages	10-54-110	\$ 13,387	\$ 14,981	\$ 13,000	\$ 14,000	14970%
Employee Benefits	10-54-130	\$ 1,024	\$ 1,469	\$ 2,000	\$ 2,000	0%
Education, Travel, & Training	10-54-230	\$ -	\$ -	\$ 3,000	\$ 2,000	-33%
Memberships & Dues	10-54-300	\$ -	\$ -	\$ 500	\$ 1,000	100%
Court Prosecution	10-54-311	\$ -	\$ 14,970	\$ 7,200	\$ 20,000	178%
Sheriff Contract Services	10-54-320	\$ 103,444	\$ 120,555	\$ 121,000	\$ 121,000	0%
Fire Protection	10-54-340	\$ 80,608	\$ 84,272	\$ 90,000	\$ 92,000	2%
Animal Control	10-54-360	\$ 18,761	\$ 16,865	\$ 19,000	\$ 19,000	0%
Department Expenditures	10-54-400	\$ 4,610	\$ 2,009	\$ 6,000	\$ 6,000	0%
Communication Center	10-54-440	\$ 74,919	\$ 77,685	\$ 75,000	\$ 77,000	3%
Total Public Safety Expenditures		\$ 296,753	\$ 332,807	\$ 336,700	\$ 354,000	5%

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.

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

10-54-311 Court Prosecution - Funds allocated for prosecution fees. A new contract was signed by the City Council in March of 2023, appointing Daines and Jenkins, LLC as the City Prosecution Firm. The cost for the service has increased substantially from what was being paid to the former prosecution service provider, from \$600 per month up to \$1500 per month. In addition to the monthly fee, some money is being budgeted for the Prosecutor to review some City Codes, and possibly make recommendations to make them more enforceable.

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

10-54-340 Fire Protection - Funds allocated to fulfill the contracted amount with the Hyrum City Fire Department. The 2023-2024 fee is \$11.50 per resident per year. The billing is based on the number of residents in Nibley, which is calculated at 7,529 for 2023-2024.

10-54-360 Animal Control - Funds allocated to fulfill the contracted amount with Cache County Animal Control. This amount is \$16,640, which remains unchanged from the previous fiscal year. This account also includes funds for dog licensing supplies and costs for abandoned dogs.

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

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

An aerial photograph of a roundabout. The central island is landscaped with a mix of light-colored sand, dark grey gravel, and patches of brown earth. Several small plants are scattered across the island. A white car is driving on the right side of the roundabout, and a yellow car is on the left. The surrounding roads are paved with dark asphalt and have white and red markings. The text "STREETS DEPARTMENT" is overlaid in large, bold, black letters across the top half of the image.

STREETS DEPARTMENT

FISCAL YEAR 2023-2024

Aerial View of New Nibley Roundabout
Photo Credit Cheryl Bodily

DEPARTMENT DUTIES FOR STREETS

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

ACCOMPLISHMENTS DURING 2022-2023

- * Placed 10 "No Drop Off/Pick Up" signs on 1000 West 3200 South, by Heritage Elementary School.
- * Repaired City sidewalk on 2550 South 860 West.
- * Helped put in a restroom at Firefly Park
- * Applied HA5 road preservation treatment on 3200 South as well as throughout Apple Creek and Mount Vista neighborhoods.
- * Managed 25 winter storm events.
- * Worked with City Engineer to improve our standards for streets.
- * Swept the City Streets 3 times during the calendar year
- * Painted 8 new crosswalks within the City.

PRIORITIES FOR 2023-2024

- * Paint all City crosswalks within the City.
- * Paint all red curbing within the City.
- * Lay down HA5 and other methods for road preservation.
- * Sweep all of City roads 3 times per calendar year.
- * Replace and repair City sidewalks.
- * Attend annual Asphalt Conference.
- * Got to more training with LTAP, which is the Local Technical Assistance Program.



Streets Department

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

Expenses	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Budget FY 2023-24	Budget % Change
Salaries & Wages	10-60-110	\$ 56,133	\$ 49,976	\$ 60,000	\$ 62,000	3%
Seasonal Salaries And Wages	10-60-115	\$ 2,522	\$ 3,525	\$ 7,500	\$ 7,000	-7%
Crossing Guard Salaries & Wages	10-60-120	\$ 31,882	\$ 36,131	\$ 50,000	\$ 59,000	18%
Employee Benefits	10-60-130	\$ 35,837	\$ 33,954	\$ 31,000	\$ 32,000	3%
Crossing Guard Benefits	10-60-135	\$ 773	\$ 2,412	\$ 4,000	\$ 5,000	25%
Education, Travel & Training	10-60-230	\$ 1,081	\$ 3,500	\$ 4,000	\$ 8,000	100%
Equipment and Maintenance	10-60-250	\$ 32,762	\$ 36,271	\$ 37,000	\$ 40,000	8%
New Development Infrastructure	10-60-262	\$ 62,179	\$ 37,165	\$ 60,000	\$ 60,000	0%
Utilities - Street Lights	10-60-275	\$ 47,144	\$ 50,151	\$ 50,000	\$ 53,000	6%
House Maintenance	10-60-278	\$ 29	\$ 1,000	\$ 1,000	\$ 1,000	0%
Memberships & Dues	10-60-300	\$ -	\$ -	\$ -	\$ 1,000	
Professional Services	10-60-310	\$ -	\$ -	\$ 500	\$ 500	0%
Legal Expense	10-60-311	\$ 230	\$ -	\$ 500	\$ 500	0%
Department Expenditures	10-60-400	\$ 243	\$ 664	\$ 3,000	\$ 3,000	0%
Snow Removal	10-60-450	\$ 17,268	\$ 33,029	\$ 18,000	\$ 20,000	11%
Engineering Expense	10-60-514	\$ 2,024	\$ -	\$ 5,000	\$ 5,000	0%
Emergency Expense	10-60-515	\$ -	\$ 5,328	\$ 10,000	\$ 10,000	0%
Streetlights	10-60-611	\$ -	\$ -	\$ 5,000	\$ 5,000	0%
Total Streets Expenditures		\$ 290,106	\$ 293,107	\$ 346,500	\$ 372,000	7%

10-60-110 Salaries & Wages - Funds allocated for 50% of two full-time employees, the streets/stormwater superintendent and one streets/stormwater employee. The other half of their wages are paid through the Stormwater Department. See account [53-40-110](#).

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

10-60-120 Crossing Guard Salaries & Wages - Funds allocated for wages of seven crossing guards at the following locations; Thomas Edison Charter School (1), Nibley Elementary (3), and Heritage Elementary (3). Crossing Guards are supervised by the Streets Superintendent. Nibley City also hires substitute crossing guards to cover the school crossing routes.

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

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

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

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

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

10-60-275 Utilities–Street Lights - Funds allocated to pay for electricity for all street lights in the city. Rocky Mountain Power charges the City an average of \$13.84 per month per streetlight. There are currently 296 lights in the City, and it is estimated that there will be an additional 25 more streetlights installed over the next year or two in our new subdivisions. This account also includes school-zone crossing-light electricity.

10-60-278 – House Maintenance - Funds allocated for maintaining the two homes rented at SR-165/Main Street, as well as the home located at 465 W 3200 S. All 3 of the homes are currently being rented out.

10-60-300 Memberships and Dues - Funds allocated for professional memberships and dues.

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

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

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

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

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

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

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



Sanitation

Nibley City is part of the newly formed Cache Waste Consortium, a new entity that will provide contracted garbage services for several cities located in Cache County.

Expenses	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Professional Services	10-62-310	\$ -	\$ -	\$ -	\$ -	
Refuse Collection Services	10-62-320	\$ 585,806	\$ 603,378	\$ 550,000	\$ 700,000	27%
Department Expenditures	10-62-400	\$ 110	\$ 365	\$ 10,000	\$ 10,000	0%
Engineering Expense	10-62-514	\$ -	\$ -	\$ -	\$ -	
Emergency Expense	10-62-515	\$ -	\$ -	\$ 2,000	\$ 2,000	0%
Total Sanitation Expenditures		\$ 585,916	\$ 603,743	\$ 562,000	\$ 712,000	27%

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 Cache Waste Consortium for garbage, recycling and green waste pick up. Charges are passed through to Nibley residents. Rates are as follows: Garbage container \$15.99, recycle container \$5.00, and green waste container \$5.25.

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

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

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



**New garbage services will be provided by Waste Management*



PLANNING AND BUILDING

FISCAL YEAR 2023-2024

Photo Credit Cheryl Bodily

Planning & Building

2022 Department Accomplishments

In the past year, the Planning & Building Department completed several projects and reviewed many applications. The department completed an update to the Moderate-Income Housing Plan. Throughout the year, the Planning Staff worked closely with the consultant, People + Place, to study and develop a Transfer of Development Ordinance, to provide a tool for open space preservation. This ordinance was adopted March 9, 2023. The Planning Department has also reviewed several subdivision applications, fence permits, conditional use permits, accessory building and accessory dwelling unit permits during the year. The Planning Department moved all permit applications to an online submission software, making the application process more efficient and customer friendly. The Planning & Building Department is responsible for Code Enforcement throughout the City. In 2022, Staff responded to more than 70 code enforcement issues, resolving all violations.

In 2022, the Planning and Building Department helped write and review 9 new ordinances that have passed and 1 that did not pass. Notable ordinances include:

- * Amending Accessory Dwelling Unit, Two-Family Housing and Mixed-Use Provisions Mixed Residential Housing Ordinance
- * Amending subdivision submission requirements
- * Adding an exemption to subdivision requirements for combining lots and amending subdivision plat amendment approval authority

Nibley has continued to add new real estate value. The City issued 226 Building, Remodel, Solar, and Accessory Structure permits in the 2022 calendar year, of which 115 were new single family and townhome building permits. Nibley also permitted its first Multifamily Condo building. There are approximately 104 available building lots located in subdivisions in the City. There are currently about 91 new homes under construction.

2023 Department Goals/Projects

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

- * Landscape Ordinance and Standards
- * Town Center Commercial Zone and Standards
- * Conditional Uses
- * Subdivision Financial Assurance provisions
- * Access, Connectivity Standards and Intersection spacing
- * Update Nibley City Code to address development requirements outside of residential subdivisions
- * All required ordinance changes from State legislature
- * Update Parks, Recreation and Open Space Master Plan
- * Commence development of Active Transportation Master Plan to replace and update Trail Master Plan and active
- * Develop more robust and standardized public and stakeholder engagement activities to ensure public buy-in of major code changes and plan updates.
- * Update Annexation Policy Plan, including analyzing areas to accommodate future growth in which utilities can be efficiently provided.
- * Implement strategies identified in Moderate Income Housing Plan
- * Update Tree Policy Plan



Planning & Building

Expenses	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Salaries & Wages	10-68-110	\$ 156,614	\$ 191,110	\$ 210,000	\$ 207,000	-1%
Employee Benefits	10-68-130	\$ 69,376	\$ 80,722	\$ 81,000	\$ 104,000	28%
Education, Travel & Training	10-68-230	\$ 6,662	\$ 8,632	\$ 10,000	\$ 22,000	120%
Office Supplies	10-68-240	\$ 119	\$ 828	\$ 1,000	\$ 1,000	0%
Memberships & Dues	10-68-300	\$ 672	\$ 875	\$ 2,000	\$ 2,000	0%
Professional Services	10-68-310	\$ 16,744	\$ 21,964	\$ 55,000	\$ 70,000	27%
Legal Expenses	10-68-311	\$ 8,539	\$ 10,050	\$ 25,000	\$ 25,000	0%
Commercial Review	10-68-315	\$ 1,625	\$ 1,750	\$ 3,000	\$ 5,000	67%
Department Expenditures	10-68-400	\$ 1,164	\$ 1,208	\$ 2,000	\$ 2,000	0%
Engineering Expense	10-68-514	\$ 5,436	\$ 2,923	\$ 20,000	\$ 5,000	-75%
Code Enforcement	10-68-550	\$ 1,103	\$ 56	\$ 4,000	\$ 25,000	525%
County Planning Assessment	10-68-621	\$ 10,575	\$ 10,894	\$ 11,000	\$ 11,000	0%
Tree City	10-68-655	\$ 948	\$ 1,000	\$ 1,000	\$ -	-100%
Total Planning & Building Expenses		\$ 279,577	\$ 332,012	\$ 425,000	\$ 479,000	13%

10-68-110 Salaries & Wages - Funds allocated for salaries for City Planner, Building Inspector, 50% of Public Works/Building Inspector, part-time Commercial Building Inspector, and six planning commissioners.

10-68-130 Employee Benefits - Funds allocated are based on premium/contribution changes and increases related to salary changes. Funds include costs for Medicare, Social Security, the Utah Retirement System, as well as telephone/data allowances. Fund increase this year is due to training an additional Building Inspector.

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, as well as any other office supplies required for the use of planning and building.

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

10-68-310 Professional Services - Funds allocated to hire a consultant to develop an Active Transportation Plan, which would update the City Trail Master Plan and bicycle and pedestrian-related elements of the Transportation Master Plan. Nibley City has applied for a UDOT Technical Planning Assistance Grant which, if awarded, would provide \$35,000 toward the cost of the project, with a \$5,000 local match. In addition, there is \$30,000 budgeted for assistance in finding, researching, and applying for grant funds.

10-68-311 Legal Expenses - Funds allocated for legal review fees, primarily from the City attorney. This also covers the expenses incurred by our administrative appeals hearing officer.

10-68-315 Commercial Reviews - Funds allocated for third-party review of commercial building plans. Increase is due to possible Nibley Development project.

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

10-68-514 Engineering Expense- Funds allocated for outside engineer specialized development reviews.

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

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

10-68-655 Tree City - Funds moved to Parks - See Fund [10-70-420](#).



PARKS DEPARTMENT

FISCAL YEAR 2023-2024



Heritage Park
Photo Credit Cheryl Bodily

Parks Department

The mission of the Parks division is to maintain quality parks, trails, and open space that provides excellent recreational opportunities, inviting community gathering places and aesthetically pleasing green space for a diversity of users to enjoy. The Parks division is structured under the Public Works Department.

Description of Duties

The Parks division is responsible for all the maintenance, care, and operation of about 80 acres of parks, trails, stormwater basins, and park facilities throughout Nibley. They also clear snow from about 26 miles of sidewalk on city properties and safe routes to schools. The Parks division also has a certified Arborist that has a goal to maintain City trees according to ISA standards and keeping our Tree City USA status year after year.

This division is labor intensive during the spring through fall. Seasonal employees are hired at that time to help take care of the park needs. During the winter months, permanent park employees perform maintenance on park equipment and facilities, help the street department with snow removal on city streets, and attend training classes.

Accomplishments 2022-23

- * Completed landscaping at Anhder Park
- * Created park amenities assessment rating system
- * Installation of Restroom at Firefly Park
- * Weekly Playground inspections during high use seasons (April - October)
- * City Hall planter updates

Goals for 2023-24

- * Install sprinkler system at Firefly Park
- * Start construction of Ridgeline Park Phase 1
- * Improve our Staff's customer service skills in order to improve satisfaction from our residents.
- * Seek ways to improve park maintenance with new practices
- * Be proactive in identifying ways to reduce water usage. This will be accomplished by utilizing industry best practices to make sure plants are water-wise, regionally appropriate, and as low maintenance where appropriate to reduce maintenance and water demands.
- * Maintain as safe as possible parks, trails, and open spaces.



Parks

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

Expenses	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Salaries & Wages	10-70-110	\$ 165,176	\$ 204,099	\$ 193,000	\$ 216,000	12%
Seasonal Salaries & Wages	10-70-115	\$ 44,773	\$ 19,913	\$ 53,500	\$ 53,500	0%
Employee Benefits	10-70-130	\$ 94,007	\$ 110,931	\$ 118,000	\$ 128,000	8%
Education, Travel & Training	10-70-230	\$ 3,120	\$ 5,000	\$ 5,000	\$ 5,000	0%
Facilities and Maintenance	10-70-250	\$ 64,971	\$ 73,152	\$ 70,000	\$ 75,000	7%
Natural Spaces Maintenance	10-70-255	\$ -	\$ -	\$ -	\$ 15,000	#DIV/0!
Utilities	10-70-270	\$ 24,209	\$ 17,792	\$ 25,000	\$ 27,000	8%
Memberships & Dues	10-70-300	\$ -	\$ -	\$ -	\$ 3,000	
Legal Expense	10-70-311	\$ -	\$ 60	\$ 1,000	\$ 1,000	0%
Department Expenditures	10-70-400	\$ 707	\$ 1,964	\$ 3,000	\$ 3,000	0%
Trees	10-70-420	\$ 46,967	\$ 7,157	\$ 7,000	\$ 8,000	14%
Morgan Farm	10-70-695	\$ -	\$ -	\$ -	\$ 10,000	
Capital Outlay Equipment	10-70-740	\$ -	\$ -	\$ -	\$ 50,000	
Total Parks Expenditures		\$ 443,929	\$ 440,067	\$ 475,500	\$ 594,500	25%

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

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

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

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

10-70-250 Facilities and Maintenance - Funds allocated for non-vehicular equipment and facilities maintenance, which includes: mowers, blowers, trimmers, fertilizer, paint, sprinkler repair, hand tools, as well as the purchase of landscaping chemicals.

10-70-255 Natural Spaces Maintenance - Funds allocated for maintaining natural spaces located within Mt. Vista and Nibley Farms.

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

10-70-300 Memberships and Dues - Funds allocated for professional memberships and dues.

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

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

10-70-420 Trees - Funds allocated to cover Tree City USA re-certification requirements, and general maintenance of City trees. Funds from [10-68-655](#) combined with this budget.

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

10-70-740 Capital Outlay Equipment - Funds allocated for Capital Outlay Equipment, which includes a new trailer, mower, and snowplow this year.



Nibley Recreation



Ultimate Frisbee



Heritage Days



T-Ball



Heritage Days



Pickleball Instruction



BOOnanza



Heritage Days

Community Development and Recreation

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

Although the overall expenses for this department have increased when compared to the amount budgeted last year, revenue and participation from these programs has also increased, surpassing projections. The anticipated revenue and expenses for this year are calculated considering cost recovery evaluations, participation data, growth trends, along with historical revenue and expense numbers. These numbers are both conservative and realistic. Community Development and Recreation funds spent are considered an investment in our residents' mental, emotional, and physical health.

Community Development Accomplishments for 2022-2023

- Implemented a new Pickleball program with quality instruction.
- Expanded programs to include high-school aged youth for Soccer, Softball, and Ultimate Frisbee.
- Significantly increased revenue and participation in Nibley Fit group fitness classes and provided support for fitness and other events by effectively utilizing a part-time Fitness Coordinator.
- Achieved continued exponential growth and increased revenue from Flag Football, Pickleball, Soccer, and Ultimate Frisbee programs.
- Continued event, program, research, and planning support from the Parks and Recreation Advisory Committee

Community Development Goals for 2023-2024

- Update our Parks and Recreation Master Plan.
- Explore the merits of combining the wages of 2 part-time staff to hire an additional full-time year-round employee.
- Continue to efficiently support seasonal recreation programs and events with appropriate seasonal, specialized, and or intern staffing.
- Continue to connect with members of our community by providing relevant and effective recreation experiences.
- Explore the community value of Morgan Farm, Firefly Park, and Ridgeline Park, along with the possibility of moving forward with the creation of an indoor recreation space and a sports field complex.

Community Development and Recreation

Expenses	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Salaries & Wages	10-75-110	\$ 88,224	\$ 123,640	\$ 109,000	\$ 193,000	77%
Seasonal Salaries & Wages	10-75-115	\$ 26,489	\$ 41,319	\$ 50,000	\$ 50,000	0%
Employee Benefits	10-75-130	\$ 45,898	\$ 67,130	\$ 69,000	\$ 110,000	59%
Education, Travel & Training	10-75-230	\$ 6,030	\$ 6,818	\$ 6,000	\$ 11,000	83%
Uniforms	10-75-247	\$ 649	\$ 45	\$ 500	\$ 500	0%
Memberships & Dues	10-75-300	\$ 340	\$ 365	\$ 750	\$ 1,000	33%
Department Expenditures	10-75-400	\$ 4,285	\$ 5,177	\$ 4,500	\$ 5,000	11%
Sponsorships	10-75-415	\$ 124	\$ 295	\$ 1,000	\$ 500	-50%
Library	10-75-420	\$ 28,476	\$ 33,239	\$ 30,000	\$ 35,000	17%
Rec Rental Equipment	10-75-500	\$ -	\$ -	\$ 300	\$ 300	0%
Youth & Adult Programs	10-75-515	\$ 56,091	\$ 68,695	\$ 50,000	\$ 55,000	10%
Family Special Events	10-75-540	\$ 555	\$ -	\$ 400	\$ -	-100%
Hyrum Senior Center	10-75-650	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0%
Wildlife	10-75-652	\$ 128	\$ 56	\$ 300	\$ 300	0%
Special Events	10-75-657	\$ 6,323	\$ 7,786	\$ 4,500	\$ 8,900	98%
Heritage Days	10-75-660	\$ 29,415	\$ 23,106	\$ 22,000	\$ 25,000	14%
Children's Theater	10-75-661	\$ 7,060	\$ 9,641	\$ 9,500	\$ 9,500	0%
Youth Council	10-75-662	\$ 5,166	\$ 5,482	\$ 5,500	\$ 5,500	0%
Nibley Royalty & Float	10-75-664	\$ 6,024	\$ 3,627	\$ 3,500	\$ 3,500	0%
Nibley Fitness	10-75-669	\$ 993	\$ 1,950	\$ 2,000	\$ 2,000	0%
Fitness Programs	10-75-670	\$ 2,557	\$ 5,424	\$ 3,000	\$ 3,500	17%
Parks and Rec Committee	10-75-671	\$ 2,299	\$ 1,869	\$ 2,000	\$ 2,000	0%
Total Community Dev. Expenditures		\$ 318,126	\$ 406,665	\$ 374,750	\$ 522,500	39%

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

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

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

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

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

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

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

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

10-75-420 – Library - Funds allocated for fees that Hyrum City assesses to Nibley City for providing Nibley residents access to the Hyrum Library. A fee of \$43 is assessed based on active library cards of Nibley residents. There are currently 773 Nibley residents who have library cards.

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

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

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

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

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

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

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

10-75-661 Children's Theatre - Funds allocated for expenditures related to the Heritage Days children's play. The City anticipates receiving \$6000 in grant revenue which helps meet these expenses. Please see Revenue account [10-33-322](#).

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

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

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

10-75-670 Fitness Programs - Funds allocated for Hopstacle 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" Accomplishments for 2022-23

* Nibley City placed HA5 road treatment on 841,000 square feet of asphalt, which included 3200 South and 1200 West near the roundabout, along with various other roads.

Class "C" Goals for 2023-24

- * Stripe 3200 South with Roundabout on 1200 West.
- * Stripe Intersection on 2600 South Main up to the Roundabout.
- * Save \$50,000 for future complete rebuilds of roads.
- * Continue road preservation efforts on City roads.



Class "C" Streets Fund

Class "C" road system is a funding program that was established by Utah legislature in 1937 as a means of providing assistance to counties and incorporated municipalities for the improvements of roads and streets throughout Utah. Class "C" funds are received to Nibley City through lane miles, which is the basis of distribution of roadway tax money.

Revenue	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Mass Transit Taxes	11-30-135	\$ 115,284	\$ 139,295	\$ 100,000	\$ 120,000	20%
Interest Earnings	11-30-400	\$ 3,346	\$ 12,696	\$ 1,000	\$ 13,000	1200%
Class "C" Street Allotment	11-30-500	\$ 262,106	\$ 275,880	\$ 240,000	\$ 250,000	4%
Appropriation Of Fund Balance	11-30-611	\$ -	\$ -	\$ -	\$ -	
Total Revenues		\$ 380,736	\$ 427,871	\$ 341,000	\$ 383,000	12%

Expenses	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Class "C" Street Projects	11-40-650	\$ 1,169,638	\$ 263,919	\$ 300,000	\$ 275,000	-8%
Reserves	11-40-699	\$ -	\$ -	\$ -	\$ 68,000	
Mass Transit Road Projects	11-40-700	\$ -	\$ -	\$ -	\$ -	
Pavement Assessment and Plan	11-40-710	\$ -	\$ -	\$ -	\$ 20,000	
Pavement Markings	11-40-711	\$ -	\$ -	\$ -	\$ 20,000	
Total Capital Expenditures		\$ 1,169,638	\$ 263,919	\$ 300,000	\$ 383,000	28%

Surplus/(Deficit)	\$ (788,903)	\$ 163,952	\$ 41,000	\$ -
Beginning Cash Balance (Est.)				\$ 520,879
Reserve/(Appropriated Funds)				\$ 68,000
Ending Cash Balance (Est.)				\$ 588,879

Revenue Accounts:

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

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

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

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

Expenditure Accounts:

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

11-40-699 Reserves - Funds saved in reserve for additional Class "C" road projects and needs.

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

11-40-710 Pavement Assessment and Planning - Funds allocated to assess needs and prioritize preventative maintenance on City roads according to road condition and treatment costs.

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

Municipal Building Authority

This legal entity was created to acquire the land and building for Nibley City Hall to be used by the city for any of its public purposes. This entity is integrated within the City budget for ease of administration.

Revenue	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Interest Subsidy	20-30-400	\$ 131	\$ 8,819	\$ 9,000	\$ 4,000	-56%
Lease (Nibley GF Contribution)	20-30-500	\$ 50,000	\$ 50,000	\$ 51,000	\$ 50,000	-2%
Lease (Cap Projects Fund Cont)	20-30-501				\$ 474,000	
Interest Earned	20-30-610	\$ -	\$ 408	\$ -	\$ -	
Appropriation Of Fund Balance	20-30-611	\$ -	\$ -	\$ -	\$ 17,000	
Total Revenues		\$ 50,130	\$ 59,227	\$ 60,000	\$ 545,000	808%

Expenses	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Reserves	20-40-699	\$ -	\$ -	\$ -	\$ -	100%
Debt Service	20-40-810	\$ -	\$ 22,000	\$ 33,000	\$ 545,000	1552%
Debt Service - Interest	20-40-820	\$ 22,058	\$ 21,346	\$ 27,000	\$ -	-100%
Total Capital Expenditures		\$ 22,058	\$ 43,346	\$ 60,000	\$ 545,000	808%

Surplus/(Deficit)		\$ 28,073	\$ 15,881	\$ -	\$ -	
Beginning Cash Balance (est.)						\$ 30,014
Reserves/(Fund Balance App.)						\$ (17,000)
Ending Cash Balance (est.)						\$ 13,014

Revenue Accounts:

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

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

20-30-501 Lease (Capital Projects Fund Contribution) - Revenue received from the Capital Projects fund as lease payment to the MBA. See account [10-50-511](#) for reference.

20-30-610 Interest Earned - Revenue generated from interest earned on all fund balances of money held in interest bearing accounts. This is apportioned out once per year at the end of the fiscal year to each of the individual funds based on the percentage of the total fund balance.

20-30-611 Appropriation of Fund Balance - This account is used to appropriate funds from the fund balance to be used this fiscal year. The funds reflected here represent refunded interest subsidy funds to be used as an additional principal payment.

Expenditure Accounts:

20-40-699 Reserves - These funds are not budgeted for expenditure and will remain in the MBA Fund.

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

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

Municipal Building Authority Debt Service Schedule

Interest Pmt Date	Principal	Interest	Payment Due	Outstanding Principal	Actual Balance Owing
10/1/2011	\$ -	\$ 26,916	\$ 26,916	\$ 850,000	
10/1/2012	\$ 15,000	\$ 34,000	\$ 49,000	\$ 835,000	
10/1/2013	\$ 16,000	\$ 33,400	\$ 49,400	\$ 819,000	
10/1/2014	\$ 16,000	\$ 32,760	\$ 48,760	\$ 803,000	
10/1/2015	\$ 17,000	\$ 32,120	\$ 49,120	\$ 786,000	
10/1/2016	\$ 18,000	\$ 31,440	\$ 49,440	\$ 768,000	
10/1/2017	\$ 18,000	\$ 30,720	\$ 48,720	\$ 750,000	
10/1/2018	\$ 19,000	\$ 30,000	\$ 49,000	\$ 731,000	
10/1/2019	\$ 20,000	\$ 29,240	\$ 49,240	\$ 711,000	
10/1/2020	\$ 21,000	\$ 28,440	\$ 49,440	\$ 690,000	
10/1/2021	\$ 22,000	\$ 27,600	\$ 49,600	\$ 668,000	
10/1/2022	\$ 22,000	\$ 26,720	\$ 48,720	\$ 646,000	
10/1/2023	\$ 23,000	\$ 25,840	\$ 48,840	\$ 623,000	\$ 551,000
10/1/2024	\$ 24,000	\$ 24,920	\$ 48,920	\$ 599,000	
10/1/2025	\$ 25,000	\$ 23,960	\$ 48,960	\$ 574,000	
10/1/2026	\$ 26,000	\$ 22,960	\$ 48,960	\$ 548,000	
10/1/2027	\$ 27,000	\$ 21,920	\$ 48,920	\$ 521,000	
10/1/2028	\$ 28,000	\$ 20,840	\$ 48,840	\$ 493,000	
10/1/2029	\$ 29,000	\$ 19,720	\$ 48,720	\$ 464,000	
10/1/2030	\$ 31,000	\$ 18,560	\$ 49,560	\$ 433,000	
10/1/2031	\$ 32,000	\$ 17,320	\$ 49,320	\$ 401,000	
10/1/2032	\$ 33,000	\$ 16,040	\$ 49,040	\$ 368,000	
10/1/2033	\$ 34,000	\$ 14,720	\$ 48,720	\$ 334,000	
10/1/2034	\$ 36,000	\$ 13,360	\$ 49,360	\$ 298,000	
10/1/2035	\$ 37,000	\$ 11,920	\$ 48,920	\$ 261,000	
10/1/2036	\$ 39,000	\$ 10,440	\$ 49,440	\$ 222,000	
10/1/2037	\$ 40,000	\$ 8,880	\$ 48,880	\$ 182,000	
10/1/2038	\$ 42,000	\$ 7,280	\$ 49,280	\$ 140,000	
10/1/2039	\$ 44,000	\$ 5,600	\$ 49,600	\$ 96,000	
10/1/2040	\$ 45,000	\$ 3,840	\$ 48,840	\$ 51,000	
10/1/2041	\$ 51,000	\$ 2,040	\$ 53,040	\$ -	
	\$ 850,000	\$ 653,516	\$ 1,503,516		

Community Reinvestment Agency

The Nibley Community Reinvestment Agency was created in 2020, as a tool to encourage economic development along HWY 89/91. Although the Agency was created, agreements with property owners have yet to be completed. This budget serves as a frame work in case the agreements come to fruition, and provides funds for consultant assistance in preparing documents and agreements as necessary. The Nibley City Community Reinvestment Agency is a separate legal entity, but is integrated with the City budget for ease of administration.

Revenue	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
CRA Received Funds	22-31-400	\$ -	\$ -	\$ 5,000	\$ 5,000	0%
Transfer from General Fund	22-31-500	\$ -	\$ -	\$ -	\$ 10,000	100%
Appropriation of Funds	22-31-611	\$ -	\$ -	\$ -	\$ -	
Total Revenues		\$ -	\$ -	\$ 5,000	\$ 15,000	200%

Expenses	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Professional Services	21-41-310	\$ -	\$ -	\$ -	\$ 10,000	100%
CRA Redisbursement	21-41-500	\$ -	\$ -	\$ -	\$ -	
CRA Affordable Housing	21-41-501	\$ -	\$ -	\$ -	\$ -	
CRA Reserves	21-41-699	\$ -	\$ -	\$ 5,000	\$ 5,000	0%
CRA Transfer to General Fund	21-41-742	\$ -	\$ -	\$ -	\$ -	
Total Expenditures		\$ -	\$ -	\$ 5,000	\$ 15,000	200%

Surplus/(Deficit) \$ - \$ -

Beginning Cash Balance (est.)	\$ 50
Reserves/(Fund Balance App.)	\$ 5,000
Ending Cash Balance (est.)	\$ 5,050

Revenue Accounts:

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

22-31-500 Transfer from General Fund - Funds transferred from the General Fund.

22-31-611 Appropriation of Funds - Funds appropriated for the purposes of the CRA.

Expenditure Accounts:

21-41-310 Professional Services - Funds allocated for any professional outside services required to carry out the purposes of the CRA.

21-41-500 CRA Redisbursement - Funds allocated to be reimbursed to Developers for public infrastructure

21-41-501 CRA Affordable Housing Projects- Funds allocated to be expended on affordable housing projects,

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

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

CAPITAL PROJECTS



Capital Project Revenue

Capital Project Revenue funds are used to account for financial resources obtained for the acquisition or construction of capital facilities.

Revenue	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Interest Earnings	45-38-590	\$ 4,530	\$ 107,527		\$ 109,000	100%
Reimb. for Firefly Land	45-38-612	\$ -	\$ 1,405,862	\$ 411,500	\$ -	-100%
Sale Of Fixed Assets	45-38-690	\$ -	\$ -	\$ -	\$ -	0%
Transfer From General Fund	45-38-700	\$ 1,500,000	\$ 1,330,000	\$ 200,000	\$ 287,750	44%
Sale Of Surplus Land	45-38-710	\$ 256,235	\$ -	\$ -	\$ -	0%
Grant - RAPZ - Firefly Development	45-38-720	\$ 316,238	\$ 78,746	\$ 78,000	\$ 78,000	0%
Grant - RAPZ Population Allocation	45-38-721	\$ 17,407	\$ 17,775	\$ 20,000	\$ 22,000	10%
Grant - Safe Routes to School	45-38-722	\$ 6,000	\$ -	\$ 110,000	\$ 110,000	0%
Grant - CCOG	45-38-725	\$ 2,869,855	\$ 281,406	\$ 2,300,000	\$ 3,400,000	48%
Grant - Ridgeline Park LWCF	45-38-727		\$ -	\$ 1,000,000	\$ 1,265,000	27%
Grant - Firefly Outdoor Class UORG	45-38-728	\$ -	\$ -	\$ -	\$ 15,000	100%
Grant - Morgan Farm	45-38-729	\$ -	\$ -	\$ -	\$ 40,000	100%
Miscellaneous	45-38-800	\$ -	\$ 9,425	\$ -	\$ -	
Appropriated Fund Balance	45-38-910	\$ -	\$ -	\$ 399,500	\$ 1,069,250	168%
Total Revenues		\$ 4,970,264	\$ 3,230,740	\$ 4,519,000	\$ 6,396,000	42%

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

45-38-612 Park Reimbursement From County - No funds are being budgeted in this account this year.

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

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

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

45-38-720 Grant – RAPZ - Revenue generated from this account is allocated through the Cache County RAPZ Tax program. This money is coming from the reimbursement from the construction of Firefly Park. We are expecting to receive one more disbursement for the year 2024.

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

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

45-38-725 Grant – CCOG - See [45-40-731](#) Major Street Projects for more info. In 2017, Nibley applied for and was awarded \$1.9 million from the Cache County Council of Governments to realign 1200 West at 3200 South. In 2019, Nibley applied for and was awarded an additional 1.25 million. In 2022, \$3.5 million was awarded for phase 3 and 4.

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

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

45-38-729 Grant - Morgan Farm - Nibley residents are hoping to secure funds with the purpose of expanding the use of Morgan Farm.

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

45-38-910 Appropriated Fund Balance - Transfer from savings as authorized funds for financing specific expenditures.

Capital Project Expenditures

Capital Project Expenditures are funds spent to acquire, repair, update, or improve a fixed asset such as property, buildings, technology, or equipment.

Expenses	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Major Street Projects	45-40-731	\$ 2,915,017	\$ 262,914	\$ 2,775,000	\$ 4,075,000	47%
Public Works/City Hall Building Projects	45-40-735	\$ 9,937	\$ -	\$ 15,000	\$ 15,000	0%
Facilities Parking Lot Preservation	45-40-736	\$ -	\$ -	\$ -	\$ -	
Master Plans	45-40-737	\$ -	\$ 235	\$ 40,000	\$ 40,000	0%
Morgan Farm	45-40-738	\$ 2,772	\$ 10,717	\$ 10,000	\$ 40,000	300%
Capital Equipment	45-40-742	\$ 54,616	\$ 76,048	\$ 96,000	\$ 40,000	-58%
River Repair	45-40-745	\$ -	\$ -	\$ 5,000	\$ 5,000	0%
Active Transportation	45-40-746	\$ 73,596	\$ 2,650	\$ 275,000	\$ 275,000	0%
ROW Acquisitions	45-40-747	\$ -	\$ -	\$ 10,000	\$ 10,000	0%
Capital Projects Miscellaneous	45-40-748	\$ -	\$ 2,000	\$ 2,000	\$ -	-100%
Cottonwoods Infrastructure	45-40-749	\$ -	\$ -	\$ 20,000	\$ 20,000	0%
Public Art	45-40-750	\$ -	\$ -	\$ 5,000	\$ 5,000	0%
Elkhorn Playground Replacement	45-40-751	\$ 83,192	\$ -	\$ -	\$ -	0%
Feasibility and Planning Studies	45-40-752	\$ 2,004	\$ 27,660	\$ 50,000	\$ 50,000	0%
Anhder Parking Lot	45-40-753	\$ 86,521	\$ -	\$ -	\$ -	0%
Property Acquisitions	45-40-760	\$ 402,359	\$ -	\$ -		0%
Engineering Design	45-40-761	\$ 35,401	\$ 128,841	\$ 100,000	\$ 50,000	-50%
Ridgeline Park	45-40-762	\$ -	\$ 111,283	\$ 1,000,000	\$ 1,030,000	3%
Street Light Conversion to LED	45-40-763	\$ -	\$ -	\$ 100,000	\$ 100,000	0%
Park Signage Project	45-40-764	\$ -	\$ 11,536	\$ 12,000	\$ 12,000	0%
Elkhorn Park Sidewalk Repairs	45-40-765	\$ -	\$ -	\$ 4,000	\$ -	-100%
Mount Vista HOA Park	45-40-766	\$ -	\$ -	\$ -	\$ 30,000	100%
City Hall Soccer Field	45-40-767	\$ -	\$ -	\$ -	\$ 100,000	100%
City Hall Security Upgrades	45-40-768	\$ -		\$ -	\$ 25,000	
Transfer to MBA - Pay off City Hall	45-40-769				\$ 474,000	
Reserves	45-38-999	\$ -	\$ -	\$ -	\$ -	
Total Capital Expenditures		\$ 3,665,417	\$ 633,884	\$ 4,519,000	\$ 6,396,000	42%
Surplus/(Deficit)		\$ 1,304,848	\$ 2,596,857	\$ -	\$ -	
Beginning Cash Balance (est.)					\$ 5,740,000	
Reserves/(Fund Balance App.)					\$ (1,069,250)	
Ending Cash Balance (est.)					\$ 4,670,750	

45-40-731 Major Street Projects - 1200 West through Nibley has been a primary focus. Phase 1 and Phase 2 have previously been constructed. The City has secured funding from the Cache County Council of Governments (COG) for additional funds to complete Phase 3 and 4. Phase 3 and 4 are estimated to be a cost of \$3,500,000. The COG grant covers 93% of the construction cost. An additional \$275,000 is being budgeted to construct partial roadways at the following locations that the City is responsible to construct: 1350 along our Recycling site, 450 West south of Sheridan Ridge, and 1000 West near Firefly Estates.

45-40-735 Public Works/City Hall Building Projects - Funds allocated for City Hall and Public Works security upgrades.

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

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

45-40-738 Morgan Farm: Funds allocated for updating the community garden, and various projects around the farm. The cost for these improvements are expected to be covered by a \$40,000 grant.

45-40-742 Capital Equipment – Funds allocated for the lease on an administration vehicle (\$4,200), recreation vehicle (\$4,200), two public works vehicles (\$8,400), parks vehicle (\$4,200), backhoe (\$8,000), midi-excavator (\$8,000) for the streets and parks departments. Traffic speed and data and collection equipment (\$3,000).

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. Funds will be used for construction of trails as shown in the Trail Master Plan, and to connect missing links in the City's sidewalk network. This account is anticipated to fund a different portion of missing links in the network each year. The sidewalk and trail segments being considered this year are \$165,000 for missing sidewalks on the south side of 3200 South between 1200 West and 800 West, \$16,000 for Hollow Road Advisory Lanes, \$75,000 for Apple Creek Trail, \$9,000 for the design of Morgan Farm Trail, plus \$10,000 for Walkability Virtual Academy expenditures, which will include the studying potential placement of RRFB's, and construction of a sidewalk linking 2200 South to the trail in Firefly Park.

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 for 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.

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

45-40-752 Feasibility and Planning Studies- Funds allocated to study the feasibility of constructing an indoor community recreation center. Last fiscal year, preliminary planning and design were completed for a new Public Works yard and City Hall expansion.

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

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

45-40-761 Engineering Design - Funds allocated for engineering designs for future projects. Possible projects are traffic calming and intersection improvements at: 1200 West and 2600 South, 3200 South & 1500 West Intersection, 3200 South & 800 West intersection, 2600 South and 800 West, as well as the Sierra Drive connection to 3200 South.

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

45-40-763 Street Light Conversion to LED - Funds that will be used to convert Street Lights toLEDs.

45-40-764 Park Signage Project - Funds to improve signage in parks.

45-50-765 Elkhorn Sidewalk Repairs - Funds to improve playground access at Elkhorn Park.

45-40-766 Mount Vista HOA Park - Funds allocated for continued development of Mount Vista Park.

45-40-767 City Hall Soccer Field - Funds allocated for development of a Soccer Field behind City Hall.

45-40-768 City Hall Security Upgrades - Funds allocated for City Hall Security Upgrades.

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

Capital Improvement Projects Long-Range Plans

This information is about long-range proposed projects, which may take place on this timeline depending upon the City's priorities and the ability to procure necessary funding. Our City Council determines the priority of the projects our City will focus on, while depending on citizen and community input. We strive for a balance between meeting current standards of services provided while embarking on new projects or improvements.

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

*This information was prepared for us by Lewis Young Robertson and Burningham, Inc. and this can be found with our City's Master Plans at https://nibleycity.com/images/2022_Nibley_City_CFPF.pdf



WATER DEPARTMENT

FISCAL YEAR 2023-2024

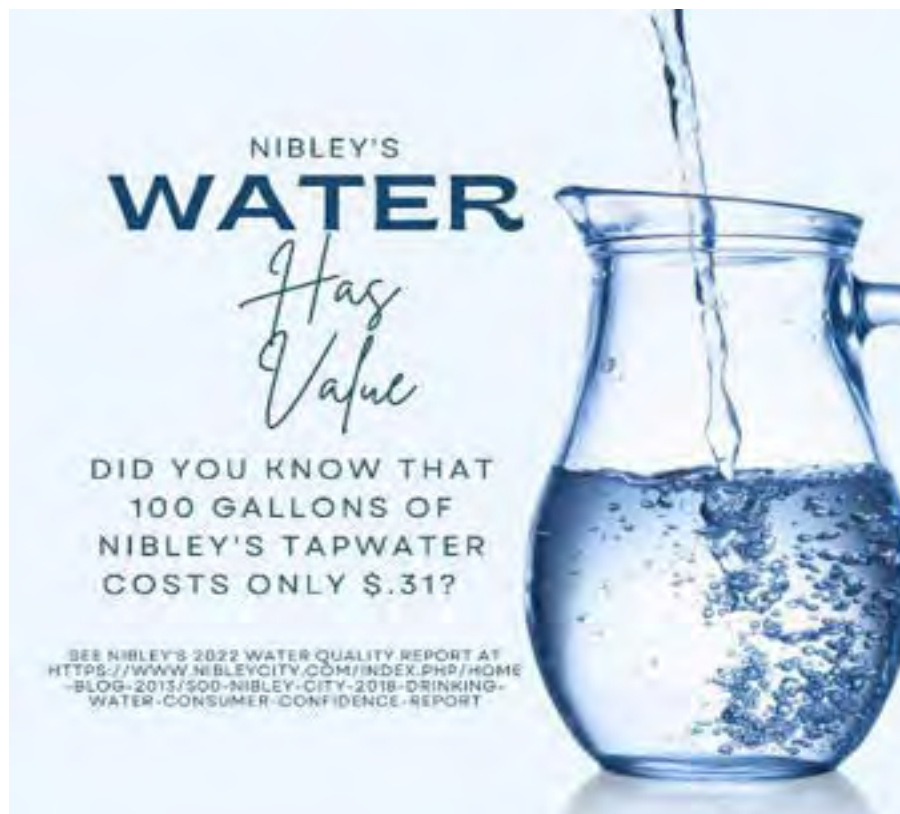
Stream on Main Street and Hollow Road
Photo Credit Amy Johnson

2022-23 Water Department Accomplishments

- * Meter maintenance to ensure accurate readings for billing purposes
- * Repaired 3 leaking service lines to help reduce unaccounted water usage
- * Repaired all fire hydrants that we had parts for
- * Installed two new hydrants to the 12-inch water line on 3200 south
- * Implemented and maintained our weekly checks on wells
- * Developed and started implementation of a valve cleaning and exercise program
- * Repaired control valve and surge valve in 4000 well. Evaluated all PRVs and control valves, and continually working to repair PRVs and control valves
- * Working to improve GIS proper GPSing and mapping of water system
- * Replaced surge protection system in 640 well and the tank farm
- * Fixed major water leak on 4000 South and Main Street
- * Repaired and have intrusion alarms working at all well sites

2023-24 Water Department Goals

- * Continue working on meter maintenance to ensure accurate readings for billing purposes
- * Continue to reduce unaccounted water usage
- * As parts become available, repair improperly working fire hydrants that have been identified
- * Continue updating GIS mapping of water system when discrepancies are found
- * Now that the evaluation is complete, continue maintaining hydraulic control valves (PRVs)
- * Continue the valve exercising program
 - * Install new PLC at Nelson Well
 - * Get the generator, transfer switch, and the door and louver opening working at 640 Well
 - * Meter barrel maintenance and service leak detection
 - * Install intrusion alarms on all water tank hatches
- * Future Project: Develop a plan for addressing Yeates Spring
- * Future Project: 2 or 3 Million Gallon Storage Tank - approximately 2023
- * Future Project: Construct 1200 West Well - approximately 2026



Water Department

Water Department Revenue budgets contain funds generated either by miscellaneous sources or utility revenue. The majority of this departmental revenue consists of Water Service Fees, which are fees paid by residents for the water delivery services provided by the City.

Revenue	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Miscellaneous Revenue						
Interest Earned	51-36-610	\$ -	\$ 39,342	\$ 7,000	\$ 40,000	471%
Reimbursement for Damage	51-36-686	\$ -	\$ -	\$ -	\$ -	
Sale Of Fixed Assets	51-36-690	\$ -	\$ -	\$ -	\$ -	
Water Share Rents	51-36-692	\$ 6,782	\$ 16	\$ 500	\$ 500	0%
Development Fee In Lieu	51-36-693	\$ -	\$ 61,950	\$ 1,000	\$ -	-100%
New Development Modeling	51-36-694	\$ -	\$ 500	\$ 2,500	\$ 2,500	0%
Miscellaneous Water Revenue	51-36-800	\$ 8,651	\$ 2,853	\$ -	\$ -	
Total Miscellaneous Revenues		\$ 15,433	\$ 104,661	\$ 11,000	\$ 43,000	291%
Utility Revenue						
Appropriated Fund Balance	51-37-601	\$ -	\$ -	\$ 175,000	\$ 293,000	67%
Interest Earned	51-37-610	\$ 3,709	\$ -	\$ -	\$ 3,000	100%
Water Service Fees	51-37-710	\$ 790,868	\$ 880,819	\$ 755,000	\$ 800,000	6%
Water Connection Fees	51-37-750	\$ 73,289	\$ 54,472	\$ 52,500	\$ 36,000	-31%
Penalties	51-37-780	\$ 36,784	\$ 26,127	\$ 30,000	\$ 25,000	-17%
Total Utility Revenue		\$ 904,651	\$ 961,417	\$ 1,012,500	\$ 1,157,000	14%
Total Water Department Revenues		\$ 920,083	\$ 1,066,078	\$ 1,023,500	\$ 1,200,000	17%
Surplus/Deficit		\$ 283,397	\$ 303,036	\$ -	\$ -	

Beginning Cash Balance (est.)	\$ 1,096,604
Reserves/(Fund Balance App.)	\$ (293,000)
Ending Cash Balance (est.)	\$ 803,604

51-36-610 Interest earned - Revenue generated from interest earned on all fund balances of money held in interest bearing accounts. This is apportioned out once per year at the end of the fiscal year to each of the individual funds based on the percentage of the total fund balance.

51-36-686 Reimbursement for Damage - Revenue generated from reimbursement of any damage caused to City's water-related assets or infrastructure.

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

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

51-36-693 Development Fee In Lieu- Fee in lieu of dedicating water shares with development. This option was removed by Council in March 2023, so no revenue will be generated this fiscal year.

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

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

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

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

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

51-37-750 Connection Fees - Revenue generated from a \$700 meter fee to install a water meter and a \$550 connection fee, when applicable. The amount budgeted is based on 65 new houses/units.

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

Water Expenditures

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

Expenses	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Salaries & Wages	51-40-110	\$ 45,952	\$ 80,871	\$ 96,000	\$ 106,000	10%
Seasonal Salaries	51-40-115	\$ -		\$ 5,000	\$ 7,000	40%
Employee Benefits	51-40-130	\$ (140)	\$ 27,724	\$ 53,500	\$ 52,000	-3%
Education, Travel, & Training	51-40-230	\$ (305)	\$ 6,023	\$ 6,000	\$ 10,000	67%
Water Meters	51-40-249	\$ 55,009	\$ 64,921	\$ 65,000	\$ 70,000	8%
Facilities and Maintenance	51-40-250	\$ 76,317	\$ 83,136	\$ 75,000	\$ 80,000	7%
Utilities	51-40-270	\$ 83,902	\$ 90,087	\$ 85,000	\$ 87,000	2%
Memberships & Dues	51-40-300	\$ 1,162	\$ 2,217	\$ 3,000	\$ 1,000	-67%
Professional Services	51-40-310	\$ 6,290	\$ 3,467	\$ 5,000	\$ 5,000	0%
Legal Expense	51-40-311	\$ 720	\$ 1,904	\$ 5,000	\$ 5,000	0%
Water Share Assessments	51-40-335	\$ 20,400	\$ 28,975	\$ 25,000	\$ 32,000	28%
Department Expenditures	51-40-400	\$ 3,803	\$ 2,029	\$ 3,000	\$ 3,000	0%
Water Testing	51-40-442	\$ 2,538	\$ 4,518	\$ 7,000	\$ 7,000	0%
Water Shares	51-40-443	\$ 1,340	\$ -	\$ 100,000	\$ 75,000	-25%
Engineering/Planning	51-40-514	\$ 14,670	\$ 12,206	\$ 10,000	\$ 15,000	50%
Emergency Expense	51-40-515	\$ -	\$ 4,968	\$ 5,000	\$ 5,000	0%
Capital Outlay Improvements	51-40-730	\$ -	\$ -	\$ 125,000	\$ 214,000	71%
Capital Outlay Equipment	51-40-740	\$ -	\$ -	\$ -	\$ 31,000	100%
Debt Service Principal	51-40-810	\$ -	\$ -	\$ -	\$ -	
Debt Service Interest	51-40-820	\$ (9,971)	\$ -	\$ -	\$ -	
Administrative Charge to G.F.	51-40-910	\$ 335,000	\$ 350,000	\$ 350,000	\$ 395,000	13%
Reserves	51-40-999					
Total Water Fund Expenses		\$ 636,687	\$ 763,042	\$ 1,023,500	\$ 1,200,000	17%

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

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

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

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

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

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

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

51-40-300 Memberships & Dues - Funds allocated for professional memberships and dues: 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.

51-40-514 Engineering - Funds allocated for engineering costs for water-related projects, and to cover the cost of modeling new water infrastructure.

51-40-515 Emergency/Planning - Funds allocated this year for any unforeseen costs due to an emergency.

51-40-730 Capital Outlay Improvements - This account includes \$50,000 for water line upsizing, \$104,000 for security and SCADA upgrades at well and tank sites.

51-40-740 Capital Outlay Equipment - Reconstruct of pressure reducing valves (\$27,000) and equipment for marking of underground utility lines (\$4,000).

51-40-810 Debt Service Principal -Water Department has no debt to service at this time.

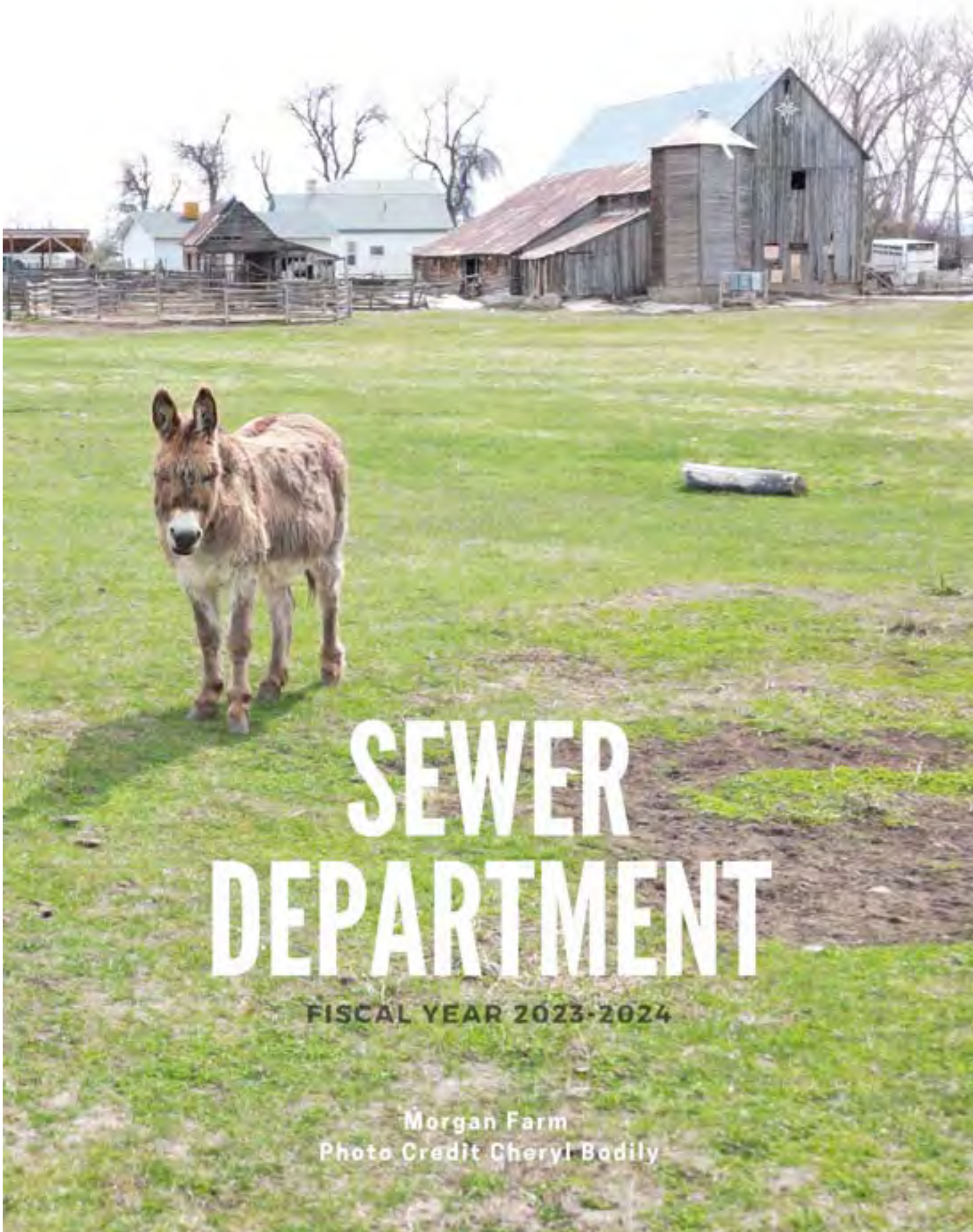
51-40-820 Debt Service Interest - Water Department has no debt to service at this time.

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

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



**Please look at certified water quality results by searching for Nibley's Water System and the prior year at this website:
<https://waterlink.utah.gov/public/ccrReport.html>*



SEWER DEPARTMENT

FISCAL YEAR 2023-2024

Morgan Farm
Photo Credit Cheryl Bodily

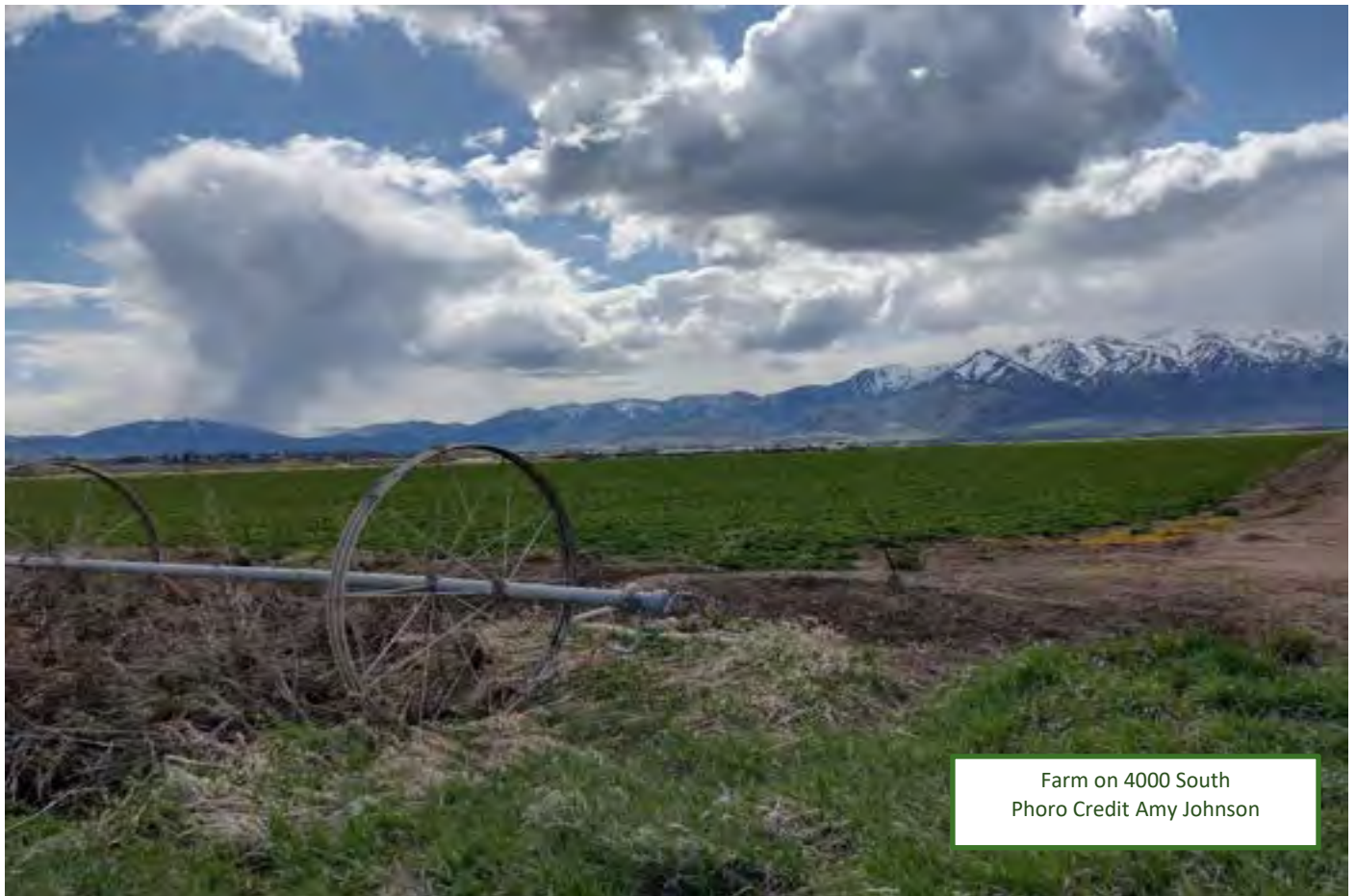
Because of its relatively young age, the Nibley City sewer system has low maintenance costs. The majority of the Sewer department's maintenance budget is spent on cleaning and video inspections of the system in order to maintain its efficient operations.

Sewer Department Accomplishments 2022-2023:

- Inspected all manholes, buried manholes were noted and will be raised
- Installed two check valves at Hansen Lift Station
- Made improvements on 4 Points Lift Station
- Cleaned 11350 feet of sewer line
- Assessed sewer lines using the SL-RAT Technology
- Implemented a weekly cleaning and maintenance schedule for all lift stations
- Worked on improving GIS as discrepancies were found

Sewer Department Goals for FY 2023-2024:

- Inspect all manholes
- Clean the remaining lines that were found on our SL-RAT assessment
- CCTV 8000 feet of pipe
- Repair two significant infiltration spots that have been identified
- Work on repairs that have been identified on our sewer line assessment
- Update GIS mapping of wastewater system when discrepancies are found
- Work on replacing the ARIs for pressure mains
- Replace the PLC at Scott Farms Lift Station



Farm on 4000 South
Phoro Credit Amy Johnson

Sewer Revenue

Sewer Revenue is mainly comprised of funds charged for Sewer Service Fees that are charged monthly to City residents. A new revenue stream this year is from sewer connection fees charged to developers.

Revenue	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Millville Maintenance	52-38-550	\$ -	\$ -	\$ 1,000	\$ 1,000	0%
Millville Sewer Service Fees	52-38-551	\$ 8,808	\$ 9,377	\$ 6,000	\$ 8,000	33%
Appropriated Fund Balance	52-38-601	\$ -	\$ -	\$ -	\$ 209,000	0%
Interest Earned	52-38-610	\$ 8,364	\$ 73,502	\$ 1,000	\$ 74,000	7300%
Sale Of Fixed Assets	52-38-690	\$ 280,000	\$ -	\$ -	\$ -	0%
Sewer Service Fees	52-38-710	\$ 1,362,933	\$ 1,451,700	\$ 1,300,000	\$ 1,375,000	6%
Sewer Connection Fee	52-38-750	\$ -	\$ -	\$ -	\$ 23,000	100%
Miscellaneous Sewer Rev	52-38-800	\$ 15,350	\$ 2,747	\$ -	\$ -	0%
Total Revenues		\$ 1,675,455	\$ 1,537,326	\$ 1,308,000	\$ 1,690,000	29%

Surplus/Deficit	\$ 177,232	\$ 305,756	\$ -	\$ -
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Beginning Cash Balance (est.)	\$ 2,007,075
Reserves/(Fund Balance App.)	\$ (209,000)
Ending Cash Balance (est.)	\$ 1,798,075

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

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

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

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

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

52-38-710 Sewer Service Fees - Revenue generated from sewer service fees; based on the graduated fee schedule adopted by the council in 2018, the fee is now \$55.

52-38-750 Sewer Connection Fees - Revenue generated from sewer connection fees.

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

Sewer Department Debt Service

Date	Principal Payment	Principal	Actual Balance Owing
5/1/2005	\$ 190,000	\$ 7,739,000	
5/1/2006	\$ 200,000	\$ 7,549,000	
5/1/2007	\$ 200,000	\$ 7,349,000	
5/1/2008	\$ 200,000	\$ 7,149,000	
5/1/2009	\$ 205,000	\$ 6,949,000	
5/1/2010	\$ 205,000	\$ 6,744,000	
5/1/2011	\$ 205,000	\$ 6,539,000	
5/1/2012	\$ 205,000	\$ 6,334,000	
5/1/2013	\$ 205,000	\$ 6,129,000	
5/1/2014	\$ 205,000	\$ 5,924,000	
5/1/2015	\$ 245,000	\$ 5,719,000	
5/1/2016	\$ 245,000	\$ 5,474,000	
5/1/2017	\$ 250,000	\$ 5,229,000	
5/1/2018	\$ 250,000	\$ 4,979,000	
5/1/2019	\$ 250,000	\$ 4,729,000	
5/1/2020	\$ 260,000	\$ 4,479,000	
5/1/2021	\$ 260,000	\$ 4,219,000	
5/1/2022	\$ 260,000	\$ 3,959,000	
5/1/2023	\$ 260,000	\$ 3,699,000	
5/1/2024	\$ 270,000	\$ 3,439,000	\$ 2,597,000
5/1/2025	\$ 270,000	\$ 3,169,000	
5/1/2026	\$ 270,000	\$ 2,899,000	
5/1/2027	\$ 270,000	\$ 2,629,000	
5/1/2028	\$ 270,000	\$ 2,359,000	
5/1/2029	\$ 290,000	\$ 2,089,000	
5/1/2030	\$ 290,000	\$ 1,799,000	
5/1/2031	\$ 290,000	\$ 1,509,000	
5/1/2032	\$ 324,000	\$ 1,219,000	
5/1/2033	\$ 440,000	\$ 895,000	
5/1/2034	\$ 455,000	\$ 455,000	

* This is an interest-free loan.

Sewer Expenditures

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

Expenses	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget 2023-24	Budget % Change
Salaries & Wages	52-72-110	\$ 71,904	\$ 80,870	\$ 96,000	\$ 106,000	10%
Seasonal Salaries	52-72-115	\$ -	\$ -	\$ 5,000	\$ 7,000	40%
Employee Benefits	52-72-130	\$ (2,243)	\$ 8,970	\$ 54,000	\$ 52,000	-4%
Education, Travel, & Training	52-72-230	\$ 1,588	\$ 2,816	\$ 4,000	\$ 8,000	100%
Facilities and Maintenance	52-72-250	\$ 25,043	\$ 48,117	\$ 35,000	\$ 38,000	9%
Hansen Lift Station Maintenanar	52-72-251	\$ 28,957	\$ 7,495	\$ 8,000	\$ 10,000	25%
Utilities	52-72-270	\$ 12,146	\$ 14,879	\$ 11,000	\$ 13,000	18%
Wastewater Treatment Logan	52-72-275	\$ 563,938	\$ 652,243	\$ 500,000	\$ 530,000	6%
Memberships & Dues	52-72-300	\$ -	\$ -	\$ 2,000	\$ 1,000	-50%
Legal Expense	52-72-311	\$ 120	\$ -	\$ 10,000	\$ 10,000	0%
Department Expenditures	52-72-400	\$ 4,054	\$ 2,470	\$ 3,000	\$ 3,000	0%
Engineering/Planning	52-72-514	\$ 7,885	\$ 12,461	\$ 10,000	\$ 20,000	100%
Emergency Expense	52-72-515	\$ -	\$ 1,393	\$ 10,000	\$ 10,000	0%
Sewer Reserve Fund	52-72-636	\$ -	\$ -	\$ 30,000	\$ 30,000	0%
Capital Outlay Improvements	52-72-730	\$ -	\$ -	\$ 40,000	\$ 170,500	326%
Capital Outlay Equipment	52-72-740	\$ 449,830	\$ -	\$ 13,000	\$ 286,500	2104%
Four Point Lift Station Repair	52-72-741	\$ -	\$ -	\$ 40,000	\$ -	-100%
SL RAT Sewer Analysis	52-72-742	\$ -	\$ 49,856	\$ 50,000	\$ -	-100%
Debt Service	52-72-810	\$ -	\$ -	\$ -	\$ -	
Administrative Charge To GF	52-72-910	\$ 335,000	\$ 350,000	\$ 350,000	\$ 395,000	13%
Reserves	52-72-999	\$ -	\$ -	\$ 37,000		-100%
Total Sewer Fund Expenses		\$ 1,498,223	\$ 1,231,569	\$ 1,308,000	\$ 1,690,000	29%

Sewer Expenditures

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

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

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

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

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

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

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

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

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

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

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

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

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

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

52-72-730 Capital Outlay Improvements - Funds allocated for the potential upsizing of sewer lines in new developments (\$40,000) Security and SCADA upgrades (\$60,500), Air Vac Valve replacement in Force Main

52-72-740 Capital Outlay Equipment - One of the major costs to the City sewer system is paying for treatment of inflow and infiltration into the system. Staff is proposing purchasing a camera truck system that will allow them to investigate and locate problems were I&I are getting into the system (\$250,000). Other funds allocated are for the lease of a sewer department vehicle for \$4,500, and the lease of a backhoe (\$8,000), safety equipment (trench box \$20,000), underground utility locate equipment (\$4,000).

52-72-741 Four Points Lift Station Repair - The Four Points Lift Station - No funds budgeted this year.

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

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.

STORMWATER DEPARTMENT

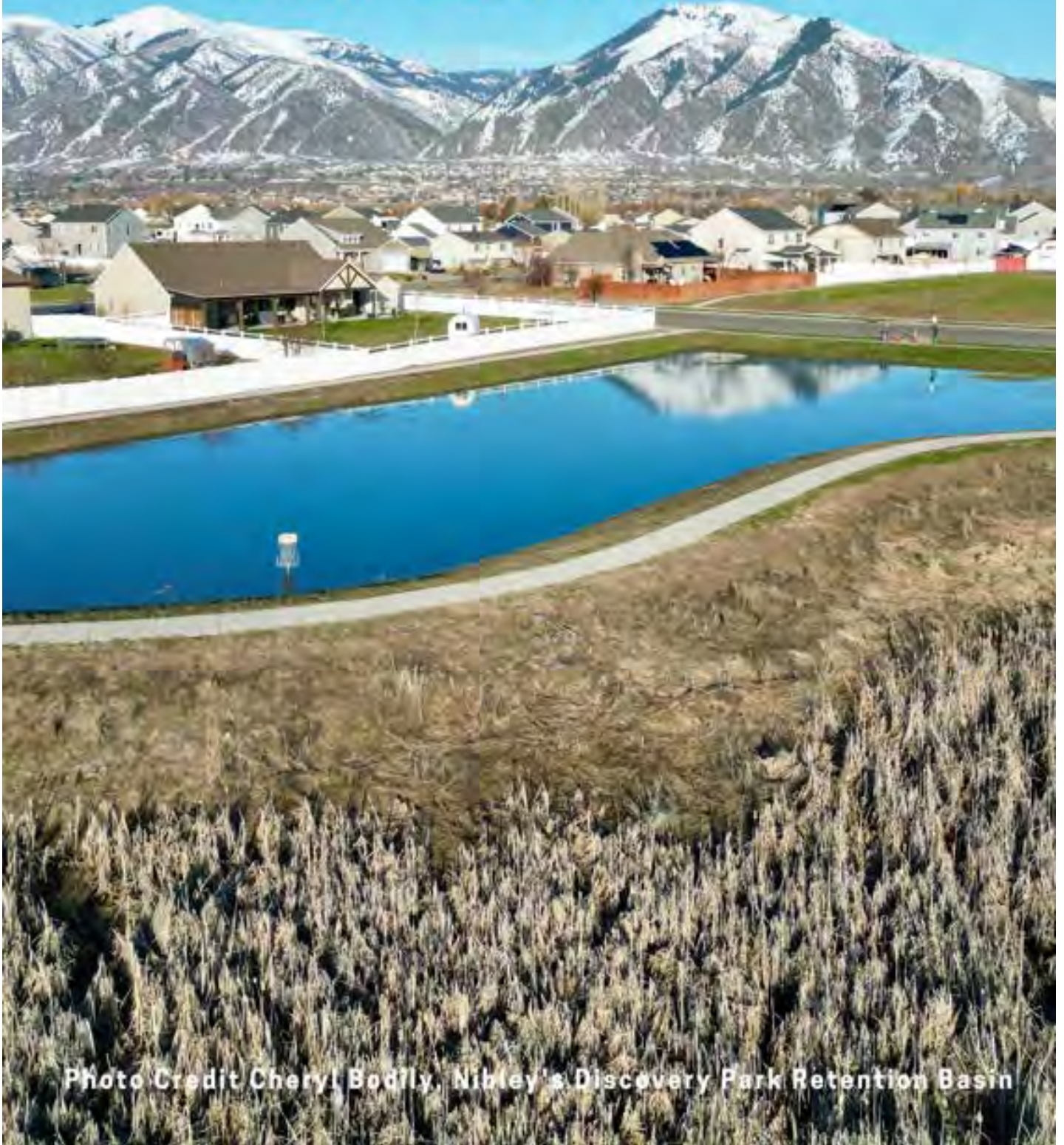


Photo Credit Cheryl Bodily, Nibley's Discovery Park Retention Basin

Stormwater Department Accomplishments 2022-2023:

- Streets were swept in Nibley City 3 times during the calendar year
- Cleaned the bypass line on 1200 West at the Disc Golf Course
- Attended monthly Cache County Stormwater Meetings.
- Attended Utah Stormwater Advisory Committee Meetings to learn new regulations and rules.
- Completed timely monthly inspections with our City's Stormwater system.

Stormwater Department Goals 2023-2024:

- Put in a new bypass line at 685 West 2475 South.
- Install a culvert box at 3200 South 1700 West.
- Clean 1/3 of City's Storm Drain Pipes.
- Maintain compliance with State and Federal regulations.
- Perform monthly inspections for construction sites.



Stormwater Revenue

Stormwater revenue provides a sustainable, dedicated revenue stream that funds the operation, maintenance, and improvement of our City's stormwater management system.

Revenue	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Stormwater Inspection Fee	53-37-411	\$ 22,800	\$ 10,800	\$ 10,000	\$ 10,000	0%
Appropriated Fund Balance	53-37-601	\$ -	\$ -	\$ -	\$ -	
CIB Stormwater Grant	53-37-615	\$ -	\$ -	\$ -	\$ 30,000	
Interest Earned	53-37-610	\$ 1,832	\$ 12,833	\$ 2,500	\$ 13,000	420%
Sale of Fixed Assets	53-37-695	\$ -	\$ -	\$ -	\$ -	
Stormwater Service Fee	53-37-710	\$ 252,549	\$ 264,887	\$ 230,000	\$ 285,000	24%
Total Revenues		\$ 277,181	\$ 288,519	\$ 242,500	\$ 338,000	39%
Surplus/(Deficit)		\$ 5,396	\$ 89,803	\$ (42,100)	\$ -	

Beginning Cash Balance (Est.)	\$ 359,723
Reserves/(Fund Balance App.)	\$ 17,000
Ending Cash Balance (Est.)	\$ 376,723

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

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

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

53-37-615 CIB Stormwater Grant - Grant revenue from Community Impact Fund Board which is providing funds for an update to the stormwater master plan, and GIS mapping.

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

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



Our City:

1. Collects Stormwater
2. Conveys Stormwater
3. Discharges pollution-free into local rivers and streams

Stormwater Expenses

Stormwater Expenses cover the costs of providing Stormwater services, which allows rain and snow runoff from impervious surfaces to be routed safely away from homes, roads, or other structures, in a manner that is compliant with state Municipal Separate Storm Sewer System (MS4) requirements.

Expenses	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Salaries & Wages	53-40-110	\$ 37,520	\$ 67,929	\$ 60,000	\$ 62,000	3%
Seasonal Salaries & Wages	53-40-115	\$ 11,723	\$ 13,657	\$ 40,000	\$ 31,000	-23%
Employee Benefits	53-40-130	\$ (10,836)	\$ 8,756	\$ 30,000	\$ 34,000	13%
Education, Travel, & Training	53-40-230	\$ 855	\$ 1,500	\$ 1,500	\$ 2,000	33%
Facilities and Maintenance	53-40-250	\$ 12,243	\$ 18,843	\$ 16,000	\$ 16,000	0%
Canal Maintenance	53-40-260	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	0%
Utilities	53-40-270	\$ -	\$ 3,235	\$ 10,000	\$ 10,000	0%
Memberships & Dues	53-40-300	\$ -	\$ -	\$ 500	\$ 1,000	100%
Legal Expense	53-40-311	\$ 130	\$ -	\$ 500	\$ 500	0%
Department Expenditures	53-40-400	\$ 4,985	\$ 297	\$ 3,000	\$ 3,000	0%
Engineering Expense	53-40-514	\$ 745	\$ -	\$ 30,000	\$ 60,000	100%
Emergency Expense	53-40-515	\$ -	\$ -	\$ 5,000	\$ 5,000	0%
Capital Outlay Improvements	53-40-730	\$ 125,000	\$ -	\$ -	\$ -	
Capital Outlay Equipment	53-40-740	\$ 4,920	\$ -	\$ 3,600	\$ 5,000	39%
Administrative Charge	53-40-910	\$ 81,000	\$ 81,000	\$ 81,000	\$ 88,000	9%
Reserves	53-40-999	\$ -	\$ -	\$ -	\$ 17,000	
Total Stormwater Fund Expenses		\$ 271,784	\$ 198,716	\$ 284,600	\$ 338,000	19%

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

53-40-115 Seasonal Salaries & Wages - Funds allocated for two and a half seasonal employees. Two of the salaries are allocated for the Parks Department and 1/2 salary is allocated for the Stormwater/Streets Department. The other half of the 1/2 salary is paid out of the Stormwater account 10-60-115.

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

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

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

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

53-40-270 Utilities - Funds allocated for utility payments for city-owned Detention Ponds on Main Street, Foxborough, Zollinger Acres, Shadowbrook, Maple View Estates, the Cottages, and Mt Vista.

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 stormwater department.

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

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

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

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

53-40-740 Capital Outlay Equipment - Funds allocated for the lease of a stormwater department vehicle (\$5,000).

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

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



Photo Credit Cheryl Bodily
Discovery Park Retention Basin

FISCAL YEAR 2023-2024

IMPACT FEE FUNDS



Elkhorn Park
Photo Credit Cheryl Bodily

Stormwater Impact Fees

Stormwater Impact Fees are a one-time charge by the City to newly constructed homes to offset the impact on City stormwater infrastructure due to growth.

Revenue	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
Interest Earned	58-37-610	\$ 811	\$ 7,461	\$ 2,000	\$ 8,000	300%
Basin Construction Fees	58-37-790	\$ -	\$ 52,000	\$ -	\$ 50,000	
Appropriated Fund Balance	58-37-990	\$ -	\$ -	\$ 157,000	\$ 205,000	31%
Total Revenues		\$ 811	\$ 59,461	\$ 159,000	\$ 263,000	65%

Expenses	Account Number	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2022-23	Final Budget FY 2023-24	Budget % Change
2600 S Retention Basin	58-40-620	\$ -	\$ -	\$ 159,000	\$ 263,000	\$ 159,000
Reserves	58-40-850	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Expenses		\$ -	\$ -	\$ 159,000	\$ 263,000	65%

Surplus/(Deficit)		\$ 811	\$ 59,461	\$ -	\$ -	
Beginning Cash Balance (Est.)						\$ 218,623
Reserves (Fund Balance App.)						\$ (205,000)
Ending Cash Balance (Est.)						\$ 13,623

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 for construction of this pond on the west end of 2600 S.

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

History of Number of Full Time Employees

1 FTE = 2080 Hours

Department/Position Title	Pay Grade	# FTE FY20-21	# FTE FY21-22	# FTE FY 22-23	# FTE FY 23-24	Change
Administration						
City Manager	10	1	1	1	1	0
Treasurer	5	1	1	1	1	0
Recorder	7	1	1	1	1	0
AP Clerk	5	1	1	0	0	0
Office Specialist	4-5	2	2	3	3	0
Custodian		1	1	1	1	0
Public Works						
Public Works Director	9	1	1	1	1	0
City Engineer	11	0	1	1	1	0
Inspector 2	6	0	0.50	0.50	0.50	0
Parks						
Parks Superintendent	8	1	1	1	1	0
Parks Employee	3-5	3	3	3	3	0
Seasonal Parks	3	1.4	1.4	1.4	1.4	0
Streets						
Streets Manager	7	0.5	0.50	0.50	0.50	0
Streets Operator	6	0.5	0.50	0.50	0.50	0
Seasonal Streets	3	0.18	0.18	0.18	0.18	0
Crossing Guard	3	1.82	2	2	2	0
Planning/Building						
City Planner	8	1	1	1	1	0
Inspector 1	7	0	0.00	1.00	1.00	0
Inspector 2	6	1	1.50	0.50	0.50	0
Commercial Inspector	Contract	0.01	0.01	0.01	0.01	0
Recreation						
Recreation Director	7	1	1.00	1	1	0
Recreation Employee	4	1	1.00	1	2	1
Recreation Seasonal	3	0.96	0.96	1.34	1.34	0
Emergency Services						
Emergency Manager		1	1	1	1	0
Stormwater						
Stormwater Manager	7	0.5	0.50	0.50	0.50	0
Stormwater Operator	6	0.5	0.50	0.50	0.50	0
Seasonal Stormwater	3	0.88	0.88	0.88	0.88	0
Water						
Water Manager	8	0.5	0.50	0.50	0.50	0
Water Operator	6	1	1	1	1	0
Water Seasonal	3	0	0	0.175	0.175	0
Sewer						
Sewer Manager	8	0.5	0.50	0.50	0.50	0
Sewer Operator	6	1	1	1	1	0
Sewer Seasonal	3	0	0	0.175	0.175	0

27.24	29.42	29.80	30.80	1
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Nibley City Pay Grade Schedule 23-24

5% between steps; 4% COLA for FY23-24

	A	B	C	D	E	F	G	H	I
1	\$ 10.0725	\$ 10.5761	\$ 11.1049	\$ 11.6602	\$ 12.2432	\$ 12.8554	\$ 13.4981	\$ 14.1730	\$ 14.8817
Annual	\$ 20,950.81	\$ 21,998.35	\$ 23,098.27	\$ 24,253.18	\$ 25,465.84	\$ 26,739.13	\$ 28,076.09	\$ 29,479.89	\$ 30,953.89
2	\$ 11.6239	\$ 12.2051	\$ 12.8153	\$ 13.4561	\$ 14.1289	\$ 14.8353	\$ 15.5771	\$ 16.3560	\$ 17.1738
Annual	\$ 24,177.65	\$ 25,386.54	\$ 26,655.86	\$ 27,988.66	\$ 29,388.09	\$ 30,857.49	\$ 32,400.37	\$ 34,020.39	\$ 35,721.41
3	\$ 13.4067	\$ 14.0771	\$ 14.7809	\$ 15.5200	\$ 16.2960	\$ 17.1108	\$ 17.9663	\$ 18.8646	\$ 19.8079
Annual	\$ 27,886.03	\$ 29,280.33	\$ 30,744.35	\$ 32,281.56	\$ 33,895.64	\$ 35,590.42	\$ 37,369.94	\$ 39,238.44	\$ 41,200.36
4	\$ 15.5024	\$ 16.2776	\$ 17.0914	\$ 17.9460	\$ 18.8433	\$ 19.7855	\$ 20.7748	\$ 21.8135	\$ 22.9042
Annual	\$ 32,245.09	\$ 33,857.35	\$ 35,550.21	\$ 37,327.72	\$ 39,194.11	\$ 41,153.82	\$ 43,211.51	\$ 45,372.08	\$ 47,640.69
5	\$ 17.9337	\$ 18.8303	\$ 19.7719	\$ 20.7604	\$ 21.7985	\$ 22.8884	\$ 24.0328	\$ 25.2345	\$ 26.4962
Annual	\$ 37,302.00	\$ 39,167.10	\$ 41,125.46	\$ 43,181.73	\$ 45,340.82	\$ 47,607.86	\$ 49,988.25	\$ 52,487.67	\$ 55,112.05
6	\$ 20.7239	\$ 21.7601	\$ 22.8481	\$ 23.9905	\$ 25.1900	\$ 26.4495	\$ 27.7720	\$ 29.1606	\$ 30.6186
Annual	\$ 43,105.65	\$ 45,260.94	\$ 47,523.98	\$ 49,900.18	\$ 52,395.19	\$ 55,014.95	\$ 57,765.70	\$ 60,653.98	\$ 63,686.68
7	\$ 24.0119	\$ 25.2125	\$ 26.4732	\$ 27.7968	\$ 29.1867	\$ 30.6460	\$ 32.1783	\$ 33.7872	\$ 35.4766
Annual	\$ 49,944.83	\$ 52,442.07	\$ 55,064.17	\$ 57,817.38	\$ 60,708.25	\$ 63,743.66	\$ 66,930.84	\$ 70,277.39	\$ 73,791.26
8	\$ 27.7862	\$ 29.1755	\$ 30.6343	\$ 32.1660	\$ 33.7743	\$ 35.4630	\$ 37.2362	\$ 39.0980	\$ 41.0529
Annual	\$ 57,795.30	\$ 60,685.06	\$ 63,719.31	\$ 66,905.28	\$ 70,250.54	\$ 73,763.07	\$ 77,451.22	\$ 81,323.79	\$ 85,389.97
9	\$ 32.2319	\$ 33.8435	\$ 35.5357	\$ 37.3124	\$ 39.1781	\$ 41.1370	\$ 43.1938	\$ 45.3535	\$ 47.6212
Annual	\$ 67,042.33	\$ 70,394.44	\$ 73,914.17	\$ 77,609.87	\$ 81,490.37	\$ 85,564.89	\$ 89,843.13	\$ 94,335.29	\$ 99,052.05
10	\$ 37.3609	\$ 39.2289	\$ 41.1903	\$ 43.2499	\$ 45.4124	\$ 47.6830	\$ 50.0671	\$ 52.5705	\$ 55.1990
Annual	\$ 77,710.58	\$ 81,596.11	\$ 85,675.91	\$ 89,959.71	\$ 94,457.70	\$ 99,180.58	\$ 104,139.61	\$ 109,346.59	\$ 114,813.92
11	\$ 42.9728	\$ 45.1214	\$ 47.3775	\$ 49.7464	\$ 52.2337	\$ 54.8454	\$ 57.5877	\$ 60.4670	\$ 63.4904
Annual	\$ 89,383.42	\$ 93,852.60	\$ 98,545.22	\$ 103,472.49	\$ 108,646.11	\$ 114,078.42	\$ 119,782.34	\$ 125,771.45	\$ 132,060.03

History of Salaries

	FY21/22	FY 22/23	Increase over 21/22	FY23/24	Additional \$	% change	Reason for Increase
Administration	\$ 337,000.00	\$ 380,000.00	13%	\$ 399,000.00	\$ 19,000.00	5%	1
Public Works	\$ 216,000.00	\$ 230,000.00	6%	\$ 248,000.00	\$ 18,000.00	7%	2
Parks	\$ 175,000.00	\$ 193,000.00	10%	\$ 216,000.00	\$ 23,000.00	11%	2
Streets	\$ 112,000.00	\$ 125,000.00	12%	\$ 128,000.00	\$ 3,000.00	2%	1
Planning and Building	\$ 176,000.00	\$ 210,000.00	19%	\$ 207,000.00	\$ (3,000.00)	-1%	4
Recreation	\$ 124,000.00	\$ 159,000.00	28%	\$ 243,000.00	\$ 84,000.00	35%	3
Emergency Services	\$ 12,000.00	\$ 13,000.00	8%	\$ 14,000.00	\$ 1,000.00	7%	1
Stormwater	\$ 97,000.00	\$ 100,000.00	3%	\$ 93,000.00	\$ (7,000.00)	-8%	4
Water	\$ 90,000.00	\$ 101,000.00	12%	\$ 113,000.00	\$ 12,000.00	11%	3
Sewer	\$ 90,000.00	\$ 101,000.00	12%	\$ 113,000.00	\$ 12,000.00	11%	3
City Council	\$ 33,000.00	\$ 36,000.00	9%	\$ 36,000.00	\$ -	0%	
Totals:	\$ 1,462,000.00	\$ 1,648,000.00	13%	\$ 1,810,000.00	\$ 162,000.00	9%	

Reason For Increase					
1	4% COLA, and possible merit pay increases				
2	4% COLA, and slight adjustment to seasonals				
3	4% COLA, possible merit pay increases, additional employee budgeted for				
4	Finer analysis of existing salaries				

