



OUR MISSION:

Our mission is to make life better for each other.

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 the General Plan.

OUR VALUES:

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

**Nibley City Budget
FY 2016-17**

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Mayor's Budget Message



June 9, 2016

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

We are pleased to present the Nibley City Budget for Fiscal Year 2016-2017 (FY 16-17). We would like to thank everyone who helped to prepare and manage the City's budget. We understand that our fiduciary responsibility to our residents is among our most sacred duties as public servants. We maintain our conservative approach to funding City operations; we conservatively project revenues and do our best to maximize the use of existing resources to maintain or increase levels of service.

We have revised the budget structure this year as we evolve towards a format that is compliant with the standard recommended by the Government Finance Officers Association to facilitate transparency and consistency in our communication process. One of the key changes is the separation of ongoing operations and maintenance expenses from one-time capital improvement projects. We did this to provide clarity on what moneys are required to maintain our existing infrastructure, and the costs required to build new projects. This will help us as a staff and a Council to be more directly accountable.

We are in a strong financial position. We are committed to managing the public's funds in ways that support the City's ability to provide core services to our residents. We continue to show progress toward meeting departmental and City-wide goals and initiatives. Our budget this year is \$7,223,356; last year we budgeted \$7,482,490. This represents a 3.5% reduction, with an estimated population growth of approximately 300 people, and the addition of the Malouf business complex.

For the past 8 years that I have been involved with City government, I have heard a consistent message from our citizens that our natural environment and preservation of the natural and agricultural spaces in Nibley are priorities in maintaining our Heritage. This was especially brought home in our public hearing and review process for the new General Plan, and has been codified in the plan. Without appropriate funding, though, those words are as empty as a pocket with a hole in it and, to date, preservation of those priorities has largely been dependent on the kindness of strangers and community minded individuals. This is inspiring but uncertain, and as people exercise their right to develop, we will lose these spaces if we don't have a mechanism to proactively take advantage of them. I am proposing a property tax increase that works out to an estimated \$3.84 per household per month to create a Nibley Heritage fund dedicated to the acquisition and preservation of significant spaces in Nibley and trail corridors between them. We intend to leverage these moneys to apply for grants and alternate funding sources, but those funding sources require the City to have some skin in the game, and right now we don't have a way to do that. This is too important to leave to chance, as I have outlined in the attached Mayor's Message on Heritage, and we need to take the bull by the horns or get out of the pasture.

Following this letter, you will also find 1) Highlights of this year's budget, 2) a flow chart detailing Nibley City's financial oversight and the roles members of the financial team play in carrying out both budget management and the day-to-day financial operations of the City, and 3) the budget proper.

We are excited about the future and the opportunities that exist for Nibley City moving forward. I am grateful to the Council, the Planning Commission, and all those who serve for their vision and their dedication to efficient stewardship and I pledge to continue working to make Nibley the best city for families in the state.

Respectfully submitted,



Shaun Dustin
Mayor

Mayor's Message on Heritage

Neil Gaiman wrote about a conversation that a man had with Death; he was complaining because he had died one day short of his millionth birthday, and really felt cheated. He had just wanted one more day because making it to a million was going to be his legacy, his heritage.

We talk a lot about Heritage in Nibley—we have Heritage days, Heritage Elementary, Heritage Park, Heritage pond (just kidding—I don't think we have a Heritage pond). This is kind of ironic; in the 2000 census, we had 2000 residents. With nearly 7,000 now, that means that at least 5 out of every 7 of us are new to Nibley. If we define Nibley heritage as having roots here—living your whole life in one place—I think it's kind of fun to ponder that almost all of the people that can make that claim are under 16 or over 60, and the rest of us are immigrants (except for me—as a politician, I'm not just an immigrant, I'm a carpetbagger).

Every May, as we prep for Heritage Days, I start thinking about Heritage and what it means in the context of Nibley. I'm not one of those people who grew up here. I do have some sort of sideways heritage—my cousins, Norm and Sandy Hansen live here. My Dad grew up over the hill in Bear Lake. I used to eat squeaky cheese from the old cheese plant. But like most of you, I'm a transplant to this community. I've wondered how it applies to me and where I fit in. I've thought that this focus on heritage was kind of silly because really, what heritage do I, or most of us, have here? It made me feel left out and kind of phony—big heritage hat, no heritage cattle.

This year, I realized something though. When Death got around to answering the almost-million-year-old-man, she told him to be satisfied—that he was focused on the wrong thing. Missing a day was not the important thing. The value of a life can't be measured in days or years. In the end everybody got the same thing—one lifetime to make the best of. I think heritage is the same way.

It's not just about stuff that happened, it's also about shared values and purpose. I can't become a part of the past. As awesome as I think it is that this town was founded to get money from the federal government for the water system (and I do think that is awesome, and something we should embrace and celebrate), I wasn't here, I didn't participate, and I don't get to claim that. I wasn't here for the big flood in 2005 or before the sewer or when the City Council met in a cinderblock garage and church met in Little Wonders. But I'm here now, and while our heritage may not be a common set of experiences that we've shared over the past 80 years, it is an amazing legacy of people who have been here for a long time making room for the rest of us and doing our best to build a community together. It's shared values of hard work, high standards, family, open space, and an appreciation for the rural past. This city works as well as it does because of these values and the

grace and acceptance of the people who were here first in welcoming new immigrants from other parts of Cache Valley, Utah, the US, and even other countries like Mexico and California. And Texas. And our continued willingness to welcome newcomers who share those values and visions.

Heritage implies the past, but the past comes from choices we make and actions we take about our future. That answers for me the question about where all of us 16-60 year olds fit into this. Martin Luther King, Jr. said that, "We may have come in different ships, but we're in the same boat now." We create Heritage every day by living our values, and we live our values by preserving and sharing what is important to us.

If we want to save it, we need to put our money where our mouths are. I am proposing that we start setting aside funds to preserve some heritage. By that, I mean the wild spaces that are left to us in Nibley that mean so much to the true Nibblers who were here before most of us showed up and who have spent their entire short lives here. This past year, we set aside 20 acres as the new Serenity Nature Park. Over the next several years, I want to work with you to set aside some of the other important spaces—the ones your kids (the ones with a lifetime heritage in Nibley) call Terabithia or Apple Tree Fort, or the Shed or Lama Tree Fort or just That Ditch Behind That Guy's House That Mom Told Us To Stay Out Of.

This costs money. Your Council and Staff and I are doing our best to chase funds from other sources, and if we want to keep some of these open spaces open, we need funding. I'd like to set aside \$100,000 per year, a little over \$1 per resident per month, to buy trail rights-of-way and an additional \$50,000 to start funding the restoration of the barn at the Morgan Farm. I think we can leverage this money 2-1 by working with canal companies, conservation groups, UDOT, Rocky Mountain Power and other agencies to make this happen; but first, we have to be willing to commit to it. I'm proposing an increase in the property tax rate to do this. If we value our heritage and really want to preserve it for our future, then it is time to make that commitment. If we don't, then someday the only heritage we have left will be on our signs.

Budget Highlights

Conservative Revenue Growth

General Fund revenues in FY 16-17 are expected to remain stable overall. This budget estimates a decline in the number of building permits due some larger subdivision projects being completed. However, this may be only a temporary dip because several new subdivisions are being discussed by Nibley landowners.

Nibley has continued to add new real estate value; 73 new home building permits were issued in calendar year 2015. The City also issued 77 building permits over the past 12 months. Budget category values related to home building in the FY 16-17 budget projections are based on an estimated 45 homes being built in the next fiscal year.

Sales tax revenue is expected to continue to grow as Nibley's and Utah's economies and populations grow.

Revenues from court fines and franchise fees are stable overall or slightly increasing. However, costs have also increased and the City Council has been in discussions with Hyrum City about the potential for partnering with Hyrum to provide court services through a joint court in Hyrum.

Tax Levels and Assessing Fair and Reasonable Fees

There is a proposed 25 cent per month per residence increase in the stormwater fee. This will set the residential stormwater rate at \$6.75 per month, with commercial rates set by formula. This increase is part of an incremental fee adjustment recommended in the City's 2013 Capital Facilities Finance Plan prepared by Zion's Bank.

Water charges are expected to be changed later this year due to a new state law that requires cities to have a graduated rate structure that charges a higher rate as water users use more water. Currently users pay the same rate whether they use a small amount of water or large volumes of water.

The FY 16-17 budget proposes a property tax increase. The City's practice has been to adjust the property tax rate certified by the County up or down back to the historic rate of 0.001667. However, the City Council last year simply adopted the rate certified by the County, which was a lower rate of 0.001608. Due to growth in property values, Cache County certified the property rate at 0.001484. This budget proposes increasing the certified rate to 0.001667.

Grant Revenue

The City has applied for and been awarded \$100,000 in Recreation Arts Parks and Zoo (RAPZ) grant funding to start planning and developing the 20 acres the city recently purchased west of Virgil Gibbons Heritage Park, which is proposed to be called Serenity Park. The City plans to match this grant with \$100,000 from the Park Impact Fee Fund.

The City is also applying for a 50% matching grant of \$17,500 from the Utah Community Impact Board to help pay for an update to the Parks and Recreation Master Plan as part the City's ongoing practice of updating another master plan each year.

The City also was successful in securing a \$372,000 grant from the Congestion Mitigation Air Quality Program (CMAQ) to build a trail on the east side of the Blacksmith Fork River next to the new Ridgeline High School. The City will match this with a \$28,000 contribution from the Capital Projects Fund.

Maintaining Core Services

As a community, we continue to place the highest of priorities on funding core municipal services to our 6,700 residents. As a result, please note that the FY 16-17 budget reflects the funding of programs and resources across all operating departments that will allow the City to increase or maintain levels of service.

Some key infrastructure projects for the City include:

- Increasing street maintenance funds to approximately \$270,000 per year to preserve infrastructure quality. The increase of approximately \$35,000 is due to increased anticipated gas tax revenue, due to a legislative increase.
- Funding to design a realignment of the Main Street/3200 South intersection.
- Funding to upgrade the historic city hall building at Nibley Park.
- Development continues at City parks, including funds to begin development of Serenity Park and build tennis courts.
- The relocation of the recycling center is complete a Veteran's Memorial Park is proposed to be constructed at the former site next to city hall.
- Sidewalk Funds are proposed to connect missing links in the City's sidewalk network, including on 2600 South just west of Main Street, and along 250 West.
- Funds are proposed to purchase right-of-way for future trails.
- Nibley City is planning on cleaning and inspecting several sections of the Storm Water System. This has never been done before in our system. The goal is to make our system safer and more efficient and to prolong the life of the infrastructure. This will also allow our public works department to identify potential problems that need to be addressed.
- Funding project to finish building the west-side well.
 - Because of the water contamination emergency in April 2015, this project has become the City's #1 public works priority.
 - The digging of the well is complete and this year's budget includes funds to complete construction of the well house.
 - Additional emergency costs are anticipated to repair the damaged spring.

Quality of Life

Community Development and Recreation: Nibley City hired a Recreation Director in October of 2015. His duties include coordinating sports and recreation programs, pursuing funding opportunities for City recreation, cultural events and other community development programs. He has started new fitness classes, a Spring Festival, SUPER START soccer and T-Ball, and is planning future recreation programs. Some of the new programs being discussed for the future include new youth programs, such as Ultimate Frisbee, summer camp, clinics and tournaments, and fitness and family programs such as a fall fun run, fitness classes, a daddy daughter dance and more. The City will also continue to provide many of the successful programs offered in years past such as Heritage Days, the BOOnanza, baseball, softball and more. This will be accomplished with relatively little change in the budget.

Planning: If you fail to plan you plan to fail. The council has made it a practice to set aside funds on an annual basis for planning. Nibley City recently updated the City's general plan. This budget provides funds to update the parks master plan. This is particularly important in light of our obligation to commit \$1.6 million to Serenity Park. We need to put that spending in context and make sure that we are being good stewards of that funding, and the best way to do that is through planning.

Qualified and Motivated Workforce

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

It has been the City's practice to adjust the employee pay scale by 2% annually as a cost of living adjustment. Many Nibley City employees also receive merit pay adjustments until they reach the top of their particular pay grade. The FY 16-17 budget includes the usual COLA of 2% for employees and elected officials and accounts for increases in benefit payment amounts, including retirement contributions.

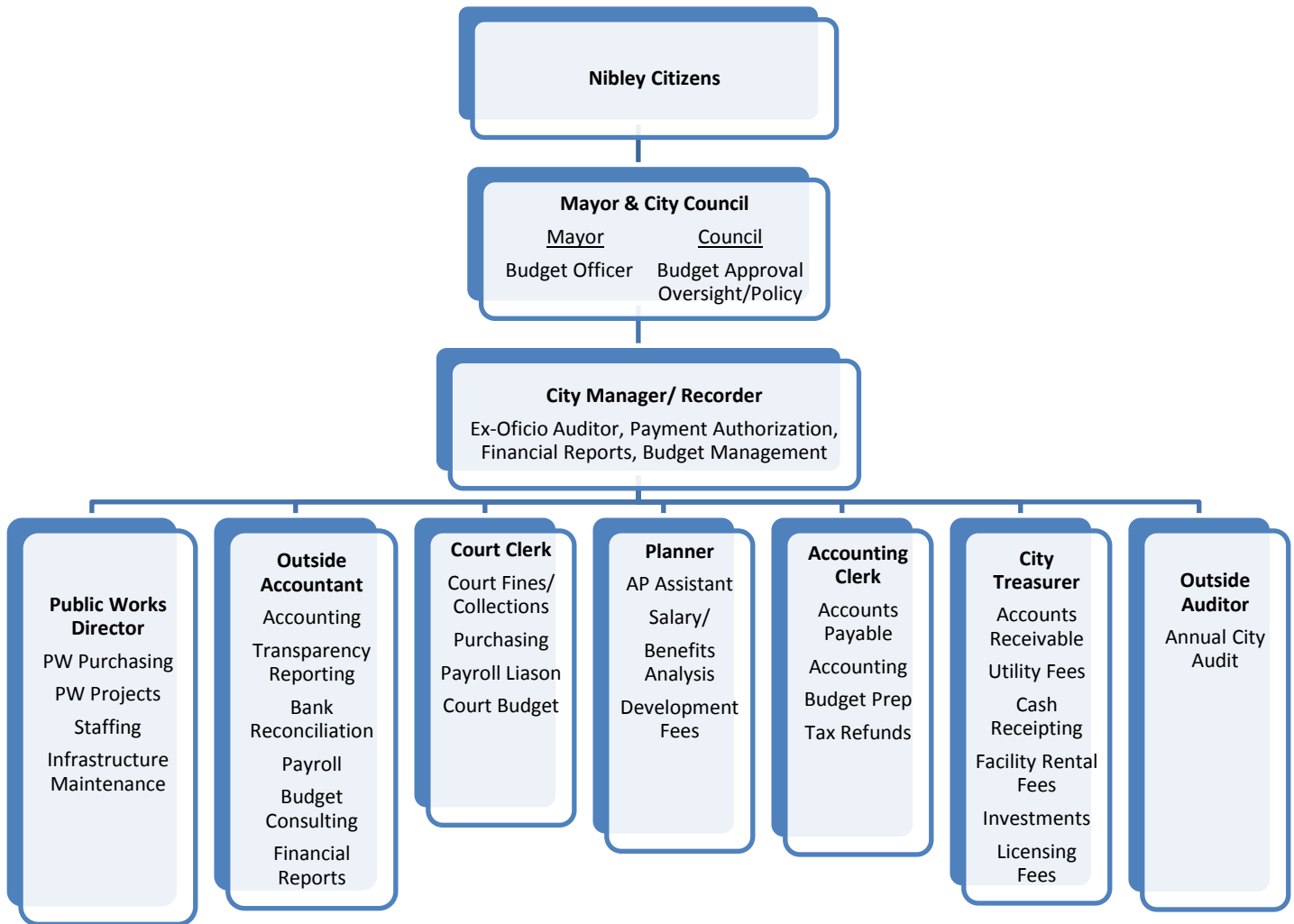
Expenditures associated with healthcare benefits are anticipated to increase at the end of the calendar year, when the current contract expires, due to the implementation of the Affordable Health Care Act.

Budget Document Improvements

Staff members have been making improvements to this budget document each year, adding more descriptions of budget items, graphics and more detailed explanations of the City's plans for the use of the public's funds. Some new changes this year include expanded descriptions in the department sections, inclusions of capital project lists, photos of projects and the addition of budget policy information in conformance with standards set by the Government Finance Officers Association.



Nibley City Financial Oversight



Budget Timeline

| | |
|-----------------|---|
| January | <ul style="list-style-type: none">• Make any mid-year adjustments to current fiscal year budget |
| February | <ul style="list-style-type: none">• Begin anticipating upcoming capital projects |
| March | <ul style="list-style-type: none">• Meet w/Department heads to compile lists of yearly accomplishments and upcoming project priorities |
| April | <ul style="list-style-type: none">• Project expenses for department priorities• Compile anticipated revenue worksheets• Begin compiling salary/benefit information for upcoming year |
| May | <ul style="list-style-type: none">• Finance team meets to review projected revenue and expenditures• Prepare initial draft of budget |
| June | <ul style="list-style-type: none">• Department heads present the proposed budget to the City Council at 1st meeting in May• Council workshop of budget at the 2nd meeting in May• Public hearing on budget |
| August | <ul style="list-style-type: none">• Adoption of the FY16-17 Budget not later than the 2nd meeting in June• Truth in Taxation Hearing• 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 fiscal year budget.

Fiscal Policies

Nibley City examines statistical and demographic information as part of the fiscal decision-making process. Nibley City has grown from a population of 2,040 in the 2000 Census to approximately 6,700. More than 40% of the City's population is under the age of 18, with the majority of that being residents under the age of 12. The City currently employs 14 full-time, 4 seasonal and 10 part-time employees.

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 account 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, and the Nibley City Council is provided with monthly financial statements to keep them updated on the status of each budget department.

Revenue projections are made by analyzing the City's population and expenditure growth over the last several years 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 expenditures are accounted for in the preparation of a Capital Improvements Plan, which projects a multi-year horizon.

In compliance with the requirements of the laws of the State of Utah, Nibley City staff works together to 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.

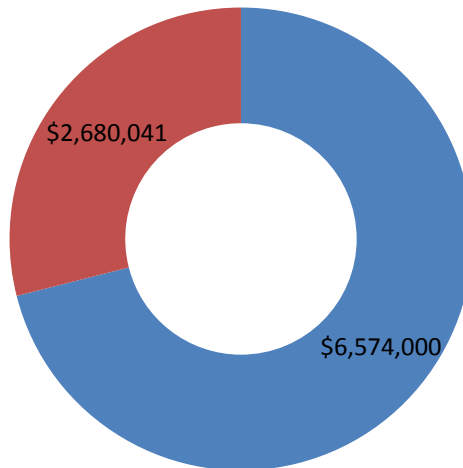
In preparing and executing each fiscal year’s adopted budget, Nibley City adheres to the following principles:

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 fiscal planning practices.

Debt Limit

Nibley City does not yet have the final tax valuation for the 2015 tax year, so the 2014 valuation will be used to compute Nibley’s legal debt margin.

| | |
|--|---------------|
| Estimated Market Value | \$231,501,035 |
| Legal Debt Limit (4% of market value) | \$9,260,041 |
| <u>Current Outstanding General Obligation Debt</u> | <u>\$0</u> |
| Legal Debt Margin | \$9,260,041 |

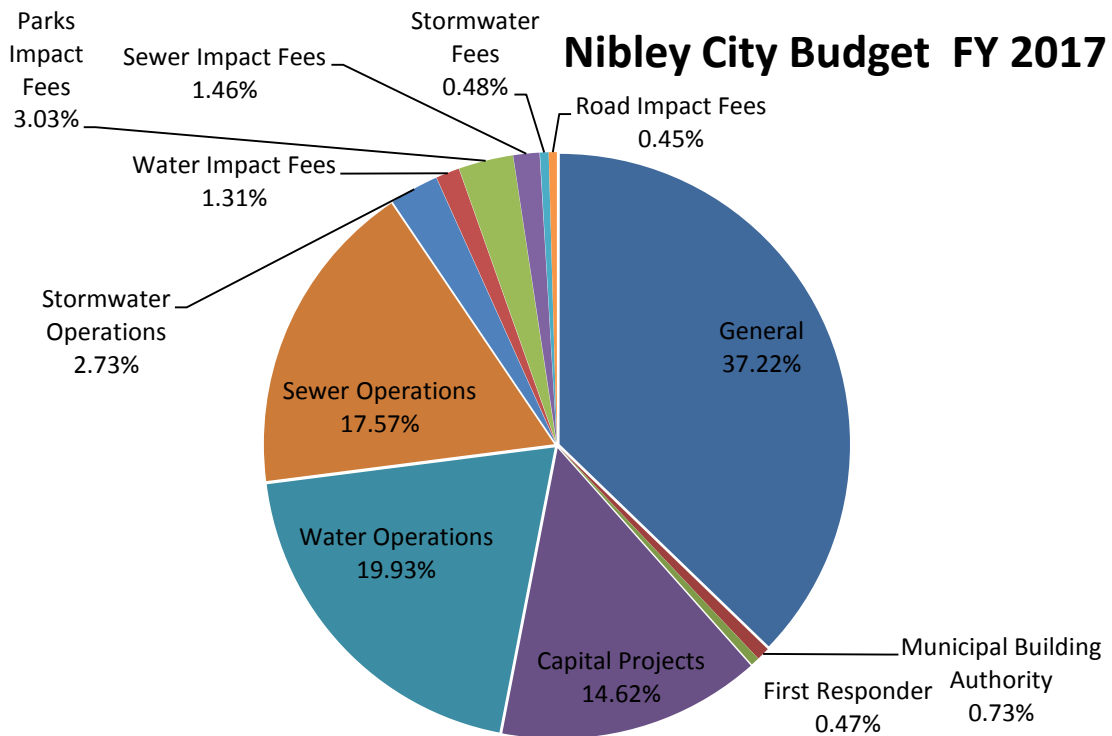


Nibley City currently has no general obligation debt. All Nibley City debts are incurred and paid through enterprise funds. Payment and payoff schedule for each of these can be found in the individual budget sections and are detailed below:

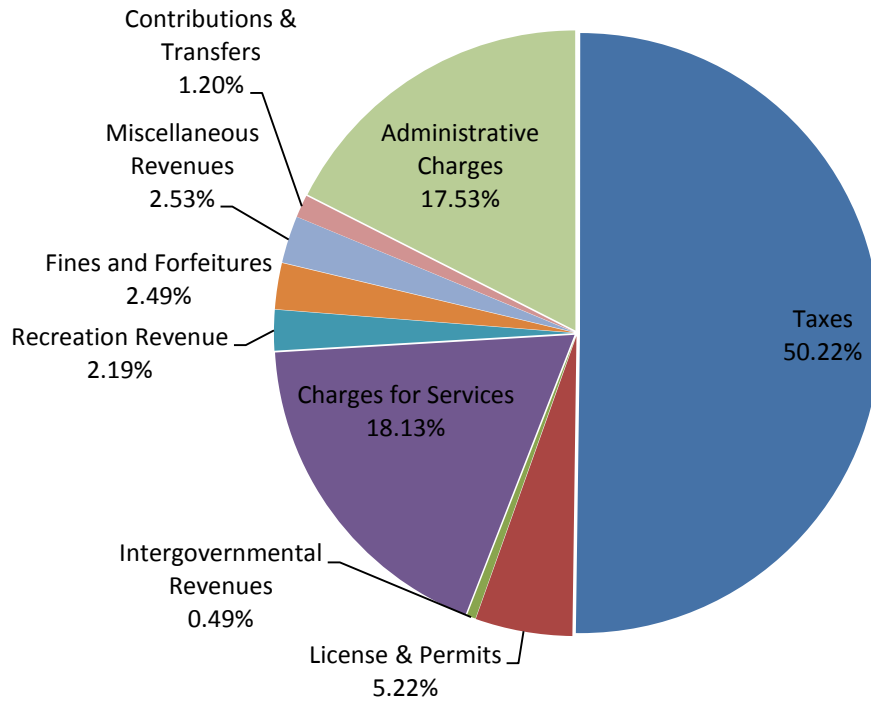
| | |
|---------------------------|------------------|
| Sewer | \$5,229,000 |
| Well | \$542,000 |
| <u>Municipal Building</u> | <u>\$803,000</u> |
| Total | \$6,574,000 |

Overall Revenues

| Revenues | Account Number | Actual FY 2015 | Actual Year-to-Date FY 2016 | Budget FY2016 | Final Budget FY 2017 |
|--------------------------------|----------------|---------------------|-----------------------------|---------------------|----------------------|
| General | 10 | \$ 2,512,585 | \$ 1,814,894 | \$ 2,879,630 | \$ 2,526,915 |
| Municipal Building Authority | 20 | 43,000 | 32,250 | 49,000 | 49,000 |
| First Responder | 24 | 32,991 | 17,100 | 31,900 | 31,599 |
| Capital Projects | 45 | 580,000 | 30,000 | 580,000 | 1,109,673 |
| Water Operations | 51 | 754,897 | 562,767 | 1,451,125 | 1,633,891 |
| Sewer Operations | 52 | 852,815 | 695,333 | 886,275 | 1,176,000 |
| Storm Drain Operations | 53 | 131,854 | 156,700 | 191,540 | 182,500 |
| Water Impact Fees | 55 | 136,200 | 117,391 | 700,000 | 200,000 |
| Parks Impact Fees | 56 | 270,600 | 256,500 | 270,000 | 212,500 |
| Sewer Impact Fees | 57 | 129,356 | 113,770 | 385,000 | 98,000 |
| Storm Drain Impact Fees | 58 | 12,437 | 19,351 | 30,000 | 32,000 |
| Road Impact Fees | 59 | 27,147 | 25,895 | 28,020 | 30,000 |
| Total All Fund Revenues | | \$ 5,483,882 | \$ 3,841,951 | \$ 7,482,490 | \$ 7,282,078 |



General Fund Revenue FY 2017



General Fund Overview

Revenue

| Revenue | Account Number | Actual | | Budget FY 2016 | Final Budget FY 2017 |
|--------------------------------|----------------|---------------------|----------------------|---------------------|----------------------|
| | | Actual FY 2015 | Year-to-date FY 2016 | | |
| Taxes | 10-31-000 | \$ 1,233,017 | \$ 908,731 | \$ 1,204,740 | \$ 1,286,621 |
| License & Permits | 10-32-000 | 123,426 | 146,372 | 168,000 | 130,000 |
| Intergovernmental Revenues | 10-33-000 | 329,980 | 5,050 | 410,300 | 12,100 |
| Charges for Service | 10-34-000 | 369,458 | 336,265 | 400,000 | 451,700 |
| Recreation Revenue | 10-34-000 | 7,498 | 8,575 | 18,000 | 54,625 |
| Fines and Forfeitures | 10-35-000 | 54,899 | 45,893 | 62,000 | 62,000 |
| Miscellaneous Revenues | 10-36-000 | 81,850 | 56,508 | 70,700 | 63,000 |
| Contributions & Transfers | 10-38-000 | 23,272 | 22,500 | 198,890 | 30,000 |
| Administrative Charges | 10-39-000 | 289,185 | 285,000 | 380,000 | 436,869 |
| Total General Fund Rev. | | \$ 2,512,585 | \$ 1,814,894 | \$ 2,897,630 | \$ 2,526,915 |

Expenditures

| Expenditures | Account Number | Actual | | Budget FY 2016 | Final Budget FY 2017 |
|--------------------------------|----------------|---------------------|----------------------|---------------------|----------------------|
| | | Actual FY 2015 | Year-to-date FY 2016 | | |
| City Council | 10-41 | \$ 34,722 | \$ 29,170 | \$ 53,900 | \$ 50,200 |
| Court | 10-42 | 56,469 | 52,259 | 79,900 | 71,200 |
| Administration | 10-43 | 321,002 | 258,740 | 435,600 | 431,700 |
| Elections | 10-47 | 3,313 | 910 | 4,000 | 1,000 |
| Public Works | 10-48 | 193,199 | 133,255 | 250,020 | 233,800 |
| Non-Departmental | 10-50 | 549,533 | 136,558 | 208,540 | 204,500 |
| Public Safety | 10-54 | 185,477 | 187,746 | 224,950 | 225,172 |
| Streets | 10-60 | 381,008 | 323,377 | 680,065 | 210,775 |
| Sanitation | 10-62 | 340,994 | 243,427 | 376,000 | 366,000 |
| Shop | 10-65 | - | - | - | - |
| Planning & Zoning | 10-68 | 85,532 | 119,379 | 191,565 | 222,700 |
| Recreation | 10-69 | - | - | - | - |
| Parks | 10-70 | 335,876 | 164,774 | 270,190 | 322,829 |
| Library | 10-71 | - | - | - | - |
| Community Development | 10-75 | - | 50,326 | 137,900 | 168,725 |
| Total General Fund Exp. | | \$ 2,487,125 | \$ 1,699,921 | \$ 2,912,630 | \$ 2,508,601 |

| | | | | |
|-------------------------------|------------------|-------------------|------------|----------|
| Surplus/(Deficit) | \$ 25,460 | \$ 479,697 | - | - |
| Beginning Cash Balance (est.) | | | \$ 489,007 | |
| Reserves (Fund Balance App.) | | | - | |
| Ending Cash Balance (est.) | | | \$ 489,007 | |



Revenue

Revenue

This section of the budget accounts for funds received by Nibley City as revenue from various sources, including taxes, fees for permits and license, grant funds etc.

Taxes

This section of the budget accounts for funds received by Nibley City in the form or tax revenue, including taxes on property, sales, utilities and vehicles.

General Fund Revenue- Taxes

| Revenues | Account Number | Actual FY 2015 | Actual Year-to-Date FY 2016 | Budget FY2016 | Final Budget FY 2017 |
|-----------------------------|----------------|---------------------|-----------------------------|---------------------|----------------------|
| Taxes | | | | | |
| Property Taxes | 10-31-110 | \$ 364,033 | \$ 305,997 | \$ 367,240 | \$ 408,621 |
| Delinquent Property Taxes | 10-31-120 | 26,629 | 10,621 | 15,000 | 15,000 |
| Sales Tax | 10-31-130 | 571,332 | 385,339 | 550,000 | 590,000 |
| Electricity Franchise Taxes | 10-31-140 | 109,976 | 86,418 | 112,000 | 112,000 |
| Telecom Franchise Taxes | 10-31-141 | 47,548 | 23,290 | 37,000 | 37,000 |
| Gas Franchise Taxes | 10-31-142 | 64,893 | 57,785 | 70,000 | 70,000 |
| Cable Franchise Taxes | 10-31-143 | 18,242 | 14,593 | 18,500 | 19,000 |
| Vehicle Taxes | 10-31-150 | 30,364 | 24,688 | 35,000 | 35,000 |
| Total Taxes | | \$ 1,233,017 | \$ 908,731 | \$ 1,204,740 | \$ 1,286,621 |

10-31-110 Property Taxes – Property tax revenue is determined by multiplying the property tax rate by the value of 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 revenue for the City as the previous year’s rate generated. That rate is referred to as the Certified Rate. If property values go up each year, this would result in the tax rate going down each year. In order to allow the property tax revenue to grow as the City grows, it has been the City’s practice in the past to adjust the City’s tax rate back up every other year to the historic rate of 0.001667 after it is lowered by the County due to property value increases. However, the City has not moved the tax rate back up above the certified rate since 2011.

Property tax rates the City has charged in the past are shown in the table below.

| 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| 0.001667 | 0.001497 | 0.001667 | 0.001426 | 0.001587 | 0.001667 | 0.001672 | 0.001667 | 0.001649 | 0.001608 |

In 2012, the County assessed property values in Nibley and determined that values decreased. Therefore, the certified rate was provided to the City at an increased rate over the rate in 2012. In 2013, the County certified a tax rate higher than 0.001667, but the City Council lowered the rate back down to 0.001667. Since 2013, the County has lowered the tax rate each year and the City has not moved the rate back up to its historic rate of 0.001667 and the City has been steadily losing revenue relative to the property values in Nibley due to the annual rate decreases. The City’s practice in the past has been to adjust the property tax rate certified by the

County back up. However, the City Council in recent years has simply adopted the rate certified by the County or lowered the rate.

The City received the Certified Property Tax Rate from the County on June 7, 2016. The Certified Rate was lowered significantly, due to a healthy real estate market, to 0.001484. Due to this continuing downward trend of the tax rate, the City Council voted unanimously to adjust the tax rate back to the historic level of 0.001667. The projected revenue for the next fiscal year based on the new rate would be approximately \$408,000, based on FY16-17 property values. This would increase revenue by approximately \$35,000 over the current year's revenue.

The Property Rate Change Analysis chart below shows the revenue that would be generated by various tax rates based on the FY16-17 valuations. The average home value in Nibley is \$213,000. Homeowners are only taxed on 55% of the value on their primary residence. Therefore, if the City adjusts the property tax rate, the change in property tax City residents would pay would have the following effects:

Because the City Council proposed a tax rate that is higher than the certified rate, the City is required to hold Truth in Taxation Hearing on August 4, 2016.

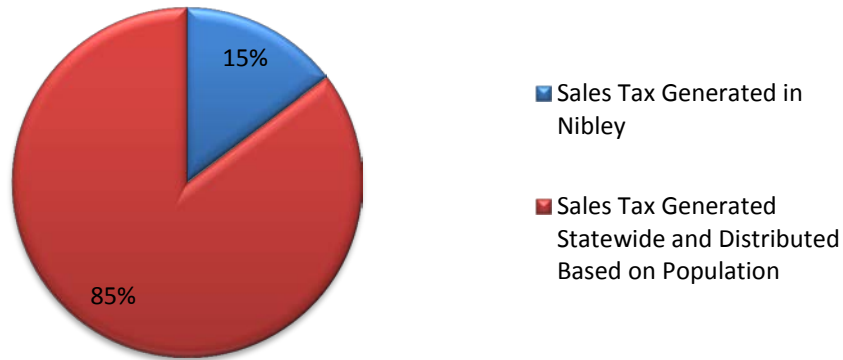
| Property Rate Change Analysis | | | | | |
|-------------------------------|-------------------|------------------|----------------------------|-----------------|--------------------|
| Rates | Estimated Revenue | Revenue Increase | Average Cost per Household | Annual Increase | Increase Per Month |
| 0.001484 | \$363,764.09 | | \$173.85 | | \$ |
| 0.00157 | \$384,844.76 | \$21,080.67 | \$183.93 | \$10.07 | \$0.84 |
| 0.001608 | \$394,159.48 | \$30,395.38 | \$188.38 | \$14.53 | \$1.21 |
| 0.001667 | \$408,621.79 | \$44,857.70 | \$195.29 | \$21.44 | \$1.79 |
| 0.0017 | \$416,710.89 | \$52,946.80 | \$199.16 | \$25.30 | \$2.11 |
| 0.00175 | \$428,967.09 | \$65,203.00 | \$205.01 | \$31.16 | \$2.60 |
| 0.0018 | \$441,223.29 | \$77,459.20 | \$210.87 | \$37.02 | \$3.08 |
| 0.00185 | \$453,479.50 | \$89,715.40 | \$216.73 | \$42.88 | \$3.57 |
| 0.0019 | \$465,735.70 | \$101,971.61 | \$222.59 | \$48.73 | \$4.06 |
| 0.00195 | \$477,991.90 | \$114,227.81 | \$228.44 | \$54.59 | \$4.55 |
| 0.002 | \$490,248.10 | \$126,484.01 | \$234.30 | \$60.45 | \$5.04 |
| 0.00205 | \$502,504.31 | \$138,740.21 | \$240.16 | \$66.31 | \$5.53 |
| 0.0021 | \$514,760.51 | \$150,996.42 | \$246.02 | \$72.16 | \$6.01 |
| 0.00215 | \$527,016.71 | \$163,252.62 | \$251.87 | \$78.02 | \$6.50 |
| 0.0022 | \$539,272.91 | \$175,508.82 | \$257.73 | \$83.88 | \$6.99 |

10-31-120 Delinquent Property Taxes – These are property taxes that were not paid during the year they were due but were received this year. The budgeted amount had been adjusted this year based on actual receipts.

10-31-130 Sales Tax – These are taxes that are collected from retail sales both in Nibley and throughout the state. Nibley City receives 50% of all sales taxes generated within Nibley City; the rest of the sales tax goes to the state’s population pot. Nibley City then receives taxes from the state’s population pot based on Nibley City’s total population. These taxes are collected each month and then distributed about 25 days after the last day of the month that the tax is due. The proposed revenue for next year is expected to increase based on continuing economic growth around the state.

| Nibley City Sales Tax Revenue | | | | | |
|-------------------------------|--------------|--------------|--------------|--------------|--------------|
| 2009-2010 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 |
| \$365,317.00 | \$408,293.00 | \$492,604.00 | \$530,416.00 | \$572,917.00 | \$621,517.00 |

Sales Tax Break Down



10-31-140, 141,142, 143 Franchise Taxes – These are taxes paid by utility customers and collected by the utility companies for utilities operated in the city. Franchise fees are stable overall.

10-31-150 Vehicle Taxes – These are the taxes the city receives from vehicle registrations of city residents’ vehicles. These taxes are collected and distributed by Cache County once a month. The projected amount for next year is being increased based on actual receipts this year.

Licenses and Permits

This section of the budget accounts for funds received by Nibley City from residents and businesses as fees for permits and licenses.

General Fund Revenue- Licenses/Permits/ Intergovernmental Revenue/Charges For Services

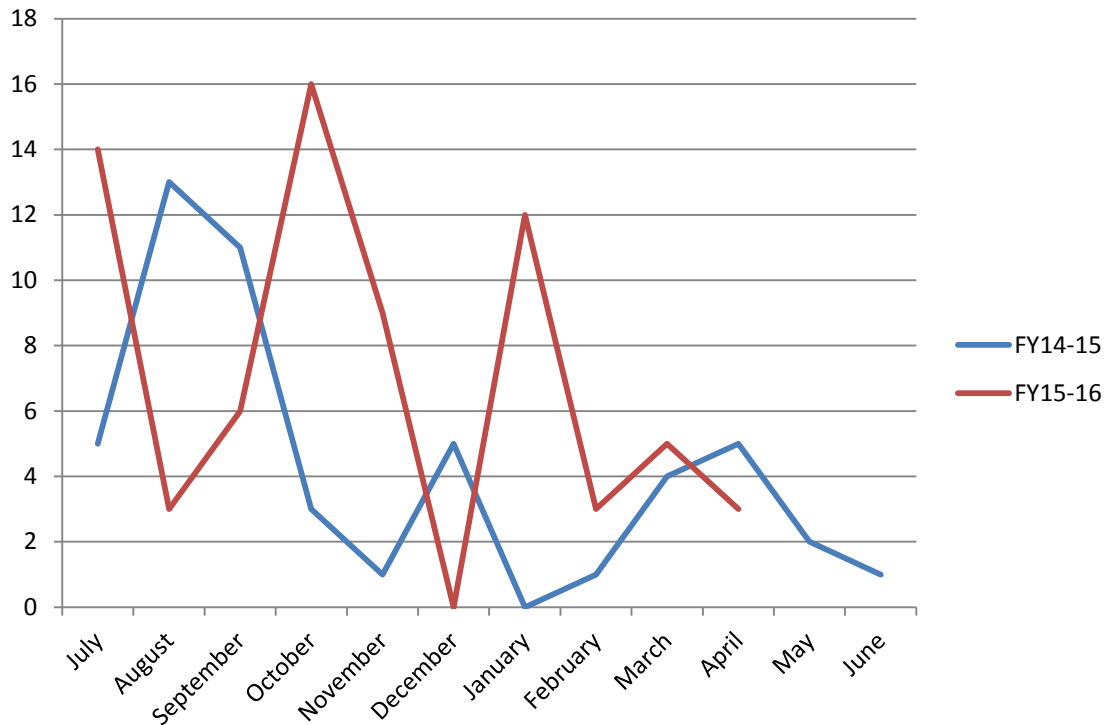
| Revenues | Account Number | Actual FY 2015 | Actual Year-to-Date FY 2016 | Budget FY2016 | Final Budget FY 2017 |
|-----------------------------------|----------------|-------------------|-----------------------------|-------------------|----------------------|
| Licenses and Permits | | | | | |
| Building Permits | 10-32-210 | \$ 107,327 | \$ 130,191 | \$ 150,000 | \$ 113,000 |
| Business Licenses & Fees | 10-32-220 | 8,115 | 7,880 | 9,000 | 8,000 |
| Dog Licenses | 10-32-250 | 7,984 | 8,301 | 9,000 | 9,000 |
| Total Licenses and Permits | | \$ 123,426 | \$ 146,372 | \$ 168,000 | \$ 130,000 |
| Intergovernmental Revenue | | | | | |
| Grant - State | 10-33-320 | \$ 2,000 | \$ - | \$ 12,000 | \$ - |
| Grant - Children's Theatre | 10-33-322 | - | 2,950 | 1,500 | 1,500 |
| Grant - EDCU | 10-33-323 | - | 2,100 | 800 | 600 |
| Grant - CCCOG | 10-33-324 | - | - | 386,000 | - |
| Grant - CMPO | 10-33-325 | - | - | 10,000 | - |
| Grant - CIB | 10-33-345 | - | - | - | - |
| Class "B&C" Road Funds | 10-33-350 | 197,980 | - | - | - |
| Grant - RAPZ | 10-33-355 | 130,000 | - | - | - |
| Grant - Public Safety | 10-33-810 | - | - | - | 10,000 |
| Total Intergovernmental | | \$ 329,980 | \$ 5,050 | \$ 410,300 | \$ 12,100 |
| Charges For Service | | | | | |
| Comm. Center Dispatch | 10-34-410 | \$ 38,548 | \$ 46,375 | \$ 61,000 | \$ 61,000 |
| Planning Review Fees | 10-34-420 | 1,225 | 255 | 1,500 | 500 |
| Development Fees Reimbursed | 10-34-422 | 1,570 | 5,033 | 3,000 | 12,000 |
| Refuse Collection Charges | 10-34-430 | 322,987 | 278,264 | 328,000 | 370,000 |
| Community Center Rental | 10-34-461 | 5,053 | 6,263 | 6,000 | 8,000 |
| Variance Request | 10-34-681 | 75 | 75 | 500 | 200 |
| Total Charges for Service | | \$ 369,458 | \$ 36,265 | \$ 400,000 | \$ 451,700 |

10-32-210 Building Permits – Based on 45 houses this year. The City estimated building related revenues and expenditures last year based 60 new homes. There were 73 new home building permits issued in calendar year 2015. Over the past 12 months, there have been 77 new home permits issued. The anticipated building permit revenue in the FY 16-17 budget is based on 45 houses. This estimate is being decreased by about 15 permits per year because Neighborhood Nonprofit has finished their last subdivision in the Nibley and accounted for a substantial percentage of the permits in recent years.

This estimated number of building permits is also used to estimate impact fee revenue. The building permit fee on a home averages more than \$1,100 per home. In addition to the budgeted revenue that would come from new home permits, additional revenue is anticipated for other permits as well, such as remodels, commercial permits etc.

The graph below shows the trend in building permits from FY14-15 to FY15-16. As of March 31, 2016, the City had issued 68 permits for residential new construction in FY15-16, as opposed to 43 permits at this time last year.

BUILDING PERMITS



10-32-220 Business Licenses – The business license fees are \$30 for a home-based business and \$150 for a commercial business. The City currently has 97 home-based businesses and 24 commercial businesses.

10-32-250 Dog Licenses – Dog license fees are \$15 or \$25 for unaltered dogs. This revenue is used to pay for animal control services provided by the Sheriff’s office. See expenditure account 10-54-360 for reference.

Intergovernmental Revenue

This section of the budget accounts for funds received by Nibley City from other government agencies, which often include grant funds. Much of this revenue has historically been received for capital projects. Therefore, some of that revenue is being moved from this section of the budget and is now being accounted for in the Capital Projects Fund.

10-33-320 Grants -State – Safe Routes to schools program grant revenue for sidewalk construction has been moved to the Capital Projects Fund.

10-33-322 Children’s Theatre Grants – The City anticipates receiving \$1,500 in revenue next year, including a \$500 RAPZ grant, a \$500 Rocky Mountain Power Grant and a \$500 Utah Arts Council Grant, if awarded.

10-33-323 Grant EDCU – The City annually applies for and is usually awarded a matching grant from the Economic Development Corporation of Utah for economic development training. The grant awarded for this year is \$600.

10-33-324 Grant-CCCOG – This grant revenue has been moved to the Capital Projects fund.

10-33-325 Grant-CMPO – These funds were used for the General Plan Update during the FY 15/16 year.

10-33-355 Grant-RAPZ – This revenue has been moved to the Capital Projects Fund.

10-33-810 - Public Safety Grant – This is a grant that the City anticipates applying for to cover the costs staff to perform emergency management and preparedness functions.

Charges for Services

This section of the budget accounts for funds received by Nibley City as charges for services provided by the City.

10-34-410 Communications Center-Dispatch – This is revenue from a \$3 per residence per month charge to pay for the countywide dispatch center. It is passed on through expense account 10-54-440. Logan City bills the County Radio Fee, which is \$5082.00, with this fee so the City has combined that account with this one. The dispatch center fee provides funds to support the Countywide 911 Emergency Dispatch Center and the Radio Fee provides funds to support the radio and antenna infrastructure around the county that is used by public safety agencies.

10-34-420 Planning Review Fees- This revenue account is for certain application fees paid for items reviewed by Planning Commission.

10-34-422 Development Fees Reimbursement – These funds come from developers who reimburse the City for fees the City incurs for services used in reviewing proposed developments, such as engineering and legal reviews.

10-34-430 Refuse Collection Charges –These are fees paid by residents for garbage, recycling and green waste collection services, which are then passed through to Logan City through expenditure account 10-62-320. The City charges an extra 25 cents for an administrative fee, on top of what Logan charges for the services. Logan City has not increased the amount it charges for this service since 2006.

10-34-461 Community Center Rental Fees - Revenue from Community Center/Council Chambers rentals.

10-34-681 Variance Request – This is revenue received when a land use applicant has a request for a variance appeal, which requires a \$75 fee for the hearing. These hearings typically occur twice per year. The cost for the hearing officer is \$150 for a hearing; however, the city only charges \$75 for an appeal hearing. Staff recommends increasing the fee to cover at least the cost of the hearing officer, if not also the cost of staff to prepare for and attend the hearing. This was last increased in early 2009.

Recreation Revenue

This section of the budget accounts for funds received by Nibley City as charges for programs and events run by the City.

General Fund Revenue- Recreation

| Revenues | Account Number | Actual FY 2015 | Actual Year-to-Date FY 2016 | Budget FY2016 | Final Budget FY 2017 |
|---------------------------|----------------|-----------------|-----------------------------|------------------|----------------------|
| Facility Rentals | 10-34-440 | - | - | 3,000 | 6,300 |
| Adult League | 10-34-441 | - | 5,964 | 1,000 | |
| Youth Programs | 10-34-442 | - | - | 10,000 | 13,400 |
| Fitness Programs | 10-34-445 | - | - | 2,000 | 7,800 |
| Family Special Events | 10-34-446 | - | - | - | 500 |
| Special Events | 10-34-448 | - | 1,209 | - | 6,000 |
| Rec Rental Equipment | 10-34-450 | - | - | - | 125 |
| Park/Pavilion Rental Fees | 10-34-460 | 2,160 | 1,402 | 2,000 | 2,000 |
| Concession Sales | 10-34-461 | - | - | - | 5,000 |
| Heritage Days | 10-34-660 | 2,953 | - | - | 6,000 |
| Youth Council Revenue | 10-34-661 | 1,259 | - | - | 2,500 |
| Nibley Royalty | 10-34-662 | 1,126 | - | - | 2,000 |
| Ballfield Sponsorship | 10-34-665 | - | - | - | 3,000 |
| Total Recreation | | \$ 7,498 | \$ 8,575 | \$ 18,000 | \$ 54,625 |



10-34-440 Facility Rentals –This includes Field Rental and Nibley Park building rental.

10-34-441 Adult League- We are no longer funding this account.

10-34-442 Youth Programs – This includes Youth Baseball, Softball, Ultimate Frisbee, Super Star Programs, Youth Soccer, Summer Camp, Clinics and Tournaments. This is tied into expenditure account 10-75-515.

10-34-445 Fitness Programs – This includes fitness classes and recreation races hosted by the City. This is tied into expenditure account 10-75-670.

10-34-446 Family Special Events – This includes Daddy Daughter Dance. This is tied into expenditure account 10-75-540.

10-34-448 Special Events – The City anticipates receiving sponsorships for special events. This is tied into expenditure account 10-75-657.

10-34-450 Rec Rental Equipment – Equipment available to rent for family reunions, family nights, youth groups, rentals etc. This is tied into expenditure account 10-75-500.

10-34-460 General Parks & Building Fees – Revenue from park/pavilion rentals. This is separate from field rentals above.

10-34-461 Concession Sales- This is anticipated revenue from concession sales at City events.

10-34-660 Heritage Days Revenue – Revenue generated through Heritage Days activities and sponsorships. Moved from 10-36-660

10-34-661 Youth Council Revenue – Revenues generated by Youth Council fundraisers and donations. Moved from 10-36-661

10-34-662 Nibley Royalty – Revenues generated through participation fees and donations. Moved from 10-36-662

10-34-665 Ball Field Sponsorship – Revenue from sponsorship banners on ball fields. Moved from 10-36-665.

General Fund Revenue - Fines & Forfeitures/Misc. Revenue/ Contributions & Transfers/Administrative Charges

| Revenues | Account Number | Actual FY 2015 | Actual Year-to-Date FY 2016 | Budget FY2016 | Final Budget FY 2017 |
|--|----------------|---------------------|-----------------------------|---------------------|----------------------|
| Fines And Forfeitures | | | | | |
| Court Fines | 10-35-510 | \$ 54,899 | \$ 45,893 | \$ 62,000 | \$ 62,000 |
| Total Fines And Forfeitures | | \$ 54,899 | \$ 45,893 | \$ 62,000 | \$ 62,000 |
| Miscellaneous Revenue | | | | | |
| Interest Earnings | 10-36-610 | \$ 10,443 | \$ 34,023 | \$ 31,500 | \$ 40,000 |
| Heritage Days | 10-36-660 | | 3,000 | 6,000 | - |
| Youth Council Revenue | 10-36-661 | | 595 | 2,200 | - |
| Nibley Royalty | 10-36-662 | | 1,110 | 1,000 | - |
| Ballfield Sponsorship | 10-36-665 | | - | 3,000 | - |
| Surplus Sale | 10-36-670 | 47,567 | - | 1,000 | 1,000 |
| Fuel Tax Reimb. | 10-36-671 | - | - | - | - |
| River Repair Reimb. | 10-36-675 | - | 1,150 | - | - |
| Waste Water Legal Reimb. | 10-36-682 | - | - | 5,000 | - |
| House Rent | 10-36-683 | | - | | 6,000 |
| Damage To City Property Reim. | 10-36-686 | - | 175 | 500 | 500 |
| Miscellaneous | 10-36-690 | 20,081 | 15,735 | 15,000 | 10,000 |
| Land Leases | 10-36-691 | 1,680 | 720 | 3,000 | 3,000 |
| Tree Board | 10-36-693 | 2,079 | - | 2,500 | 2,500 |
| Total Miscellaneous Revenues | | \$ 81,850 | \$ 56,508 | \$ 70,700 | \$ 63,000 |
| Contributions & Transfers | | | | | |
| Road Impact Fee | 10-38-720 | \$ 23,272 | \$ 22,500 | \$ 30,000 | \$ 30,000 |
| Appropriate Fund Balance | 10-38-890 | - | - | 168,890 | - |
| Total Contributions & Transfers | | \$ 23,272 | \$ 22,500 | \$ 198,890 | \$ 30,000 |
| Administrative Charges | | | | | |
| Water | 10-39-700 | \$ 132,530 | \$ 128,250 | \$ 171,000 | \$ 196,591 |
| Sewer | 10-39-701 | 128,205 | 128,250 | 171,000 | 196,591 |
| Stormwater | 10-39-702 | 28,450 | 28,500 | 38,000 | 43,687 |
| Total Administrative Charges | | \$ 289,185 | \$ 285,000 | \$ 380,000 | \$ 436,869 |
| Total General Fund Revenues | | \$ 2,512,585 | \$ 1,814,894 | \$ 2,897,630 | \$ 2,543,294 |

Fines and Forfeitures

This section of the budget accounts for fines received by Nibley City from the Justice Court.

10-35-510 Fines – These are fines paid to the Nibley City Justice Court.

Miscellaneous Revenue

This section of the budget accounts for funds received by Nibley City from a variety of sources.

10-36-610 Interest Earned – The account shows 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.

10-36-660 Heritage Days- This revenue fund has been moved to the Recreation Department revenue budget.

10-36-661 Youth Council- This revenue fund has been moved to the Recreation Department revenue budget.

10-36-662 Nibley Royalty- This revenue fund has been moved to the Recreation Department revenue budget.

10-36-665 Ballfield Sponsorship- This revenue fund has been moved to the Recreation Department revenue budget.

10-36-670 Sale of Surplus Equipment – Revenue from the sale of surplus equipment or supplies.

10-36-682 Waste Water Legal Reimbursement –We have billed the other cities for their portion and we will no longer need this fund. The City paid for legal bills related to the south end sewer study and the other cities participating in the study reimbursed the City for their proportionate share of the legal fees.

10-36-683 House Rent- This revenue account is for the house located at 3196 S Main, which the City purchased in anticipation of a realignment of 3200 South.

10-36-686 Reimbursement for Damage to City Property – This is 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, expenditure account.

10-36-691 Land Leases – Revenue from rent paid by individuals farming city-owned vacant properties.

10-36-693 Tree Board – Revenue from tree board grants and donations.

Contributions and Transfers

This section of the budget accounts for funds transferred into Nibley City's General Fund from other funds, such as impact fee fund or from General Fund revenues left over from previous years.

10-38-720 Road Impact Fee Fund – The Road Impact Fee fund reimburses the General Fund for the reconstruction of 3200 South. The City reconstructed 3200 S in five (5) year period starting in 2008 and impact fees are being used to reimburse the City for its upfront costs to pay for that construction. The original amount to be reimbursed to the general fund was \$862,198. So far, \$119,272 has been reimbursed from the impact fee fund to the General Fund.

10-38-890 Appropriate-Fund Balance – This account shows funds being transferred out of the General Fund balance from funds left over from previous budget years. These funds have historically been tied to specific projects budgeted for in the previous year but not completed by the end of the fiscal year. Therefore, the

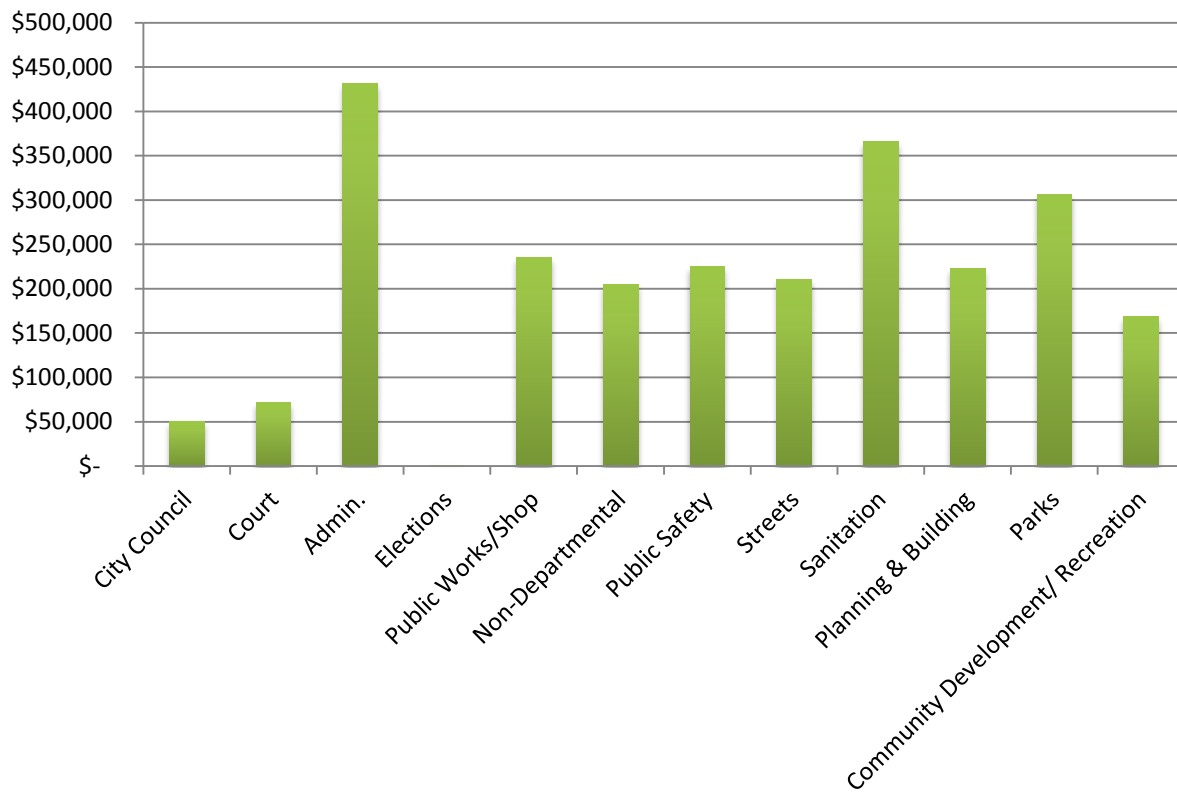
funds are carried over to the next fiscal year to pay for completion of those projects. This procedure is likely to be less frequent in the future as many of these carryovers are now being accounted for in the Capital Projects Fund.

Administrative Transfers

This section of the budget shows funds transferred into the General Fund from enterprise funds.

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

General Fund Department Expenditures FY2017



Department Expenditures

City Council

| Expenses | Account Number | Actual FY 2015 | Actual Year-to- Date FY 2016 | Budget FY2016 | Final Budget FY 2017 |
|---|----------------|-------------------|---------------------------------------|------------------|----------------------------|
| Salaries & Wages | 10-41-110 | \$ 25,200 | \$ 23,721 | \$ 30,000 | \$ 30,000 |
| Employee Benefits | 10-41-130 | 1,772 | 1,756 | 2,900 | 2,200 |
| Travel | 10-41-230 | 4,332 | 2,885 | 11,000 | 8,000 |
| Telephone | 10-41-280 | - | 2,820 | 4,500 | 4,500 |
| Education & Training | 10-41-330 | 3,360 | 1,463 | 4,500 | 4,500 |
| Mayor's Discretionary | 10-41-620 | 58 | 779 | 1,000 | 1,000 |
| Total Mayor/Council Expenditures | | \$ 34,722 | \$ 33,424 | \$ 53,900 | \$ 50,200 |

10-41-110 Salaries – This account shows funds for Councilmember and Mayor stipends, which are currently \$780 per month for the Mayor and \$315 per month for councilmembers. The Council's policy is to adjust the stipend annually at the same rate as it is adjusted for other employees. A 2% COLA is being proposed in this budget for employees.

10-41-130 Benefits – This account shows amounts paid for Social Security & Medicare withholdings.

10-41-230 Travel – This account shows funds for hotel costs, mileage and per diem for meals not included at conferences. The amount is to ensure there are sufficient funds to cover costs should every councilmember to attend both conferences.

10-41-280 Telephone – This account shows funds for \$60/month phone allowance for Mayor & Councilmembers.–

10-41-330 Education & Training – This account shows funds for two Utah League of Cities and Towns conferences held each year. The amount is to ensure there are sufficient funds to cover costs should several councilmembers attend the conferences but not enough for every councilmember to attend both conferences

10-41-620 Mayor Discretionary – The Mayor has discretion to allocate these funds for city-related needs.



Court

| Expenses | Account Number | Actual FY 2015 | Actual Year-to-Date FY 2016 | Budget FY2016 | Final Budget FY 2017 |
|---------------------------------|----------------|------------------|-----------------------------|------------------|----------------------|
| Salaries & wages | 10-42-110 | \$ 33,200 | \$ 41,269 | \$ 44,600 | \$ 40,000 |
| Employee benefits | 10-42-130 | 11,053 | 13,370 | 14,000 | 9,500 |
| Travel | 10-42-230 | 2,414 | 2,770 | 2,600 | 2,600 |
| Office supplies | 10-42-240 | 704 | 659 | 600 | 600 |
| Prosecution | 10-42-311 | 7,150 | 4,955 | 7,000 | 7,000 |
| Witness fees | 10-42-320 | - | 92 | 800 | 800 |
| Defense | 10-42-324 | - | 3,347 | 3,800 | 5,000 |
| Interpreter | 10-42-326 | - | 755 | 2,000 | 2,000 |
| Education & training | 10-42-330 | 150 | 753 | 1,500 | 700 |
| Bailiff services | 10-42-610 | 1,798 | - | 3,000 | 3,000 |
| Total Court Expenditures | | \$ 56,469 | \$ 67,972 | \$ 79,900 | \$ 71,200 |

Nibley City has been in discussions with Hyrum City about partnering on Court operations. However, until a plan to make changes is finalized, the budget has been built according to normal costs.

10-42-110 Salaries – This account includes funds to cover 65% of the court clerk’s wages and 25% of the assistant clerk’s wages. This also includes sufficient funds for an annual increase in the judge’s salary, commensurate with raises given to other city staff, as required by state law. This amount went down compared to last year’s budget based on actual costs.

10-42-130 Benefits – Adjusted based on premium/contribution changes and salary changes. This amount was adjusted based on actual costs since the first draft of the budget.

10-42-230 Travel – Hotel costs, mileage and per diem for meals not included at conferences. The increase takes into account an additional conference each for the judge and the assistant clerk.

10-42-240 Office Supplies – Paper, pens, etc.

10-42-311 Prosecution – This account is for prosecution fees.

10-42-320 Witness Fees – This account is for witness fees.

10-42-324 Defense – This account is for public defender costs. The City has increased this amount to be based on actual expenditures.

10-42-326 Interpreter – This is for interpreter costs/fees.

10-42-330 Education & Training – The judge attends two or three training conferences per year and each of the part-time clerks attends two conferences. This amount has been lowered to match actual costs.

10-42-610 Bailiff – The cost for bailiff services is about \$250/month, based on having court an average of four times per month.

Administration

| Expenses | Account Number | Actual FY 2015 | Actual Year-to- Date FY 2016 | Budget FY2016 | Final Budget FY 2017 |
|----------------------------------|----------------|-------------------|---------------------------------------|-------------------|----------------------------|
| Salaries & Wages | 10-43-110 | \$ 187,509 | \$ 192,562 | \$ 259,600 | \$ 262,700 |
| Employee Benefits | 10-43-130 | 57,685 | 54,600 | 85,000 | 78,000 |
| Travel | 10-43-230 | 8,563 | 7,046 | 9,000 | 10,000 |
| Cell Phone | 10-43-280 | 958 | 2,400 | 3,000 | 3,000 |
| Memberships & Dues | 10-43-300 | 3,858 | 4,682 | 5,000 | 5,000 |
| Professional Services | 10-43-310 | 15,591 | 30,404 | 28,500 | 32,000 |
| Legal Expense | 10-43-311 | 12,672 | 7,034 | 11,000 | 11,000 |
| Education & Training | 10-43-330 | 3,946 | 2,515 | 6,000 | 6,000 |
| Economic Development | 10-43-341 | - | 3,217 | 8,500 | 4,000 |
| Department Expenditures | 10-43-400 | 30,220 | 14,949 | 20,000 | 20,000 |
| Total Admin. Expenditures | | \$ 321,002 | \$ 319,409 | \$ 435,600 | \$ 431,700 |

10-43-110 Salaries –This category includes salaries for the city manager, 35% of the court clerk, the janitor, the deputy recorder, 75% of the front desk clerk, the treasurer, and the accounts payable clerk.

10-43-130 Benefits - Adjusted based on premium/contribution changes and salary changes.

10-43-230 Travel – This account is for hotel costs, mileage reimbursement and per diem for meals not included at training conferences.

10-43-280 Telephone –Cell phone allowances for staff.

10-43-300 Memberships and Dues – This includes membership dues for the Utah League of Cities and Towns, International City Managers Association, Utah City Managers Association, Utah Municipal Clerk’s Association, the Cache Chamber of Commerce, the Lions Club and the Utah Association of Public Treasurers, and the Cache Mayor’s Association.

10-43-310 Professional Services – Includes funds for outside auditing and accounting services. This amount has gone up slightly to adjust for actual costs.

10-43-311 Legal expense – Legal services, primarily from the City attorney, but may be provided by others, depending on needs.

10-43-330 Education & Training – Costs for conferences and continuing education classes.

10-43-341 Economic Development – Expenditure account for grant and matching funds from the Economic Development Corporation of Utah. See 10-33-323 for reference.

10-43-400 Department Expenditures – This is a general expense account covering non-itemized departmental expenditures.

Elections

| Expenses | Account Number | Actual FY 2015 | Actual Year-to-Date FY 2016 | Budget FY2016 | Final Budget FY 2017 |
|------------------------------------|----------------|-----------------|-----------------------------|-----------------|----------------------|
| Professional Services | 10-47-310 | \$ 3,313 | \$ 910 | \$ 4,000 | \$ 1,000 |
| Total Election Expenditures | | \$ 3,313 | \$ 910 | \$ 4,000 | \$ 1,000 |

10-47-310 Professional Services – Funds are allocated this year to cover costs to prepare for elections to be held in 17-18



Public Works/Shop

| Expenses | Account Number | Actual FY 2015 | Actual Year-to-Date FY 2016 | Budget FY2016 | Final Budget FY 2017 |
|--|----------------|-------------------|-----------------------------|-------------------|----------------------|
| Salaries & Wages | 10-48-110 | \$ 105,212 | \$ 75,757 | \$ 90,800 | \$ 80,000 |
| Employee Benefits | 10-48-130 | 29,056 | 25,436 | 40,500 | 33,000 |
| Travel | 10-48-230 | 777 | 2,065 | 2,000 | 3,000 |
| Office Supplies | 10-48-240 | 467 | 1,206 | 1,000 | 1,000 |
| Bldg Repair & Maintenance | 10-48-250 | - | 2,211 | 12,000 | 12,000 |
| Vehicle Fuel | 10-48-251 | - | 28,850 | 48,000 | 48,000 |
| Vehicle Repair | 10-48-252 | - | 11,354 | 28,000 | 28,000 |
| River Repair | 10-48-257 | 24,916 | - | 5,000 | - |
| Utilities | 10-48-270 | - | 7,123 | 9,000 | 9,000 |
| Telephone | 10-48-280 | 560 | 600 | 720 | 800 |
| Membership & Dues | 10-48-300 | - | - | - | 1,000 |
| Professional Services | 10-48-310 | - | - | 500 | 500 |
| Legal Expense | 10-48-311 | - | - | 500 | 500 |
| Education & Training | 10-48-330 | 3,870 | 1,638 | 3,000 | 2,000 |
| Software | 10-48-370 | 1,200 | - | - | - |
| Department Expenditures | 10-48-400 | 831 | 1,476 | 1,500 | 7,500 |
| Engineering Expense | 10-48-514 | - | 2,992 | 7,500 | 7,500 |
| Total Public Works Expenditures | | \$ 193,199 | \$ 133,255 | \$ 250,020 | \$ 233,800 |

10-48-110 Salaries – Salary for the Public Works Director. This amount went down compared to last year’s budget based on actual costs and because last year this category also included some of the salary for the commercial building inspector. Those funds have been moved to the planning and building department.

10-48-130 Benefits – Adjusting based on premium/contribution changes.

10-48-230 Travel - This account is for hotel costs, mileage reimbursement and per diem for meals that are not included with conferences. This amount has been increased based on actual expenses. \$1,000 was shifted from the training budget to the travel budget because a higher proportion of the costs are related to travel.

10-48-240 Office Supplies – Paper, pens, etc.

10-48-250 – Building Repair and Maintenance – Funds for maintenance of public works buildings.

10-48-251 Vehicle Fuel – All vehicle fuel expenses will be paid out of this account rather than being charged to the vehicle’s specific department. 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 – All vehicle repairs are paid out of this account rather than being charged to the vehicle’s specific department. Enterprise departments reimburse the General Fund for these costs through the administrative charges in accounts 10-39-700 through 10-39-702.

10-48-257 River Repair – This function has been moved to the Capital Projects Budget.

10-48-270 Utilities – Utility costs for 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.

10-48-280 Telephone – Phone allowance for the Public Works Director.

10-48-300 Memberships & Dues – These are funds for the Public Works Director to participate in the American Society of Civil Engineers and the American Public Works Association.

10-48-310 Professional Services – These funds are for professional services other than legal or engineering.

10-48-311 Legal Expense – These funds are for legal services related to public works projects.

10-48-330 Education & training - These funds are for registration fees for conferences and continuing education classes, as well as for license and certification fees. Public Works certifications include: Certified Stormwater Professional, Backflow Technician, Water Operator, Sewer Operator, Resident Stormwater Inspector, and Resident Stormwater Pollution Prevention Plan Reviewer.

This amount has been decreased based on actual expenses. \$1,000 was shifted from the training budget to the travel budget because a higher proportion of the costs are related to travel.

10-48-370 Software – Moved to 10-50-370 to combine all software under one category.

10-48-400 Department Expenditures - This is a general expense account. It covers things such as janitorial supplies and other non-itemized department expenses.

10-48-514 Engineering Expense – These funds are to be used for engineering costs related to public works functions. This does not include costs for engineering services related to new development.

PROJECT PRIORITIZATION **Though not budgeted this year, the following is a list of priority projects for the general Public Works Department, and will be budgeted in future fiscal years.**

- New Public Works Facility/Yard/Office

Non-Departmental Expenses

| Expenses | Account Number | Actual FY 2015 | Actual Year-to-Date FY 2016 | Budget FY2016 | Final Budget FY 2017 |
|--|----------------|-------------------|-----------------------------|-------------------|----------------------|
| Office Supplies | 10-50-240 | \$ - | \$ 10,670 | \$ 14,500 | \$ 10,000 |
| Stamps | 10-50-243 | 7,579 | 1,386 | 2,000 | 2,000 |
| Utility Billing Postage | 10-50-245 | - | 7,584 | 8,000 | 9,000 |
| Equipment Maintenance | 10-50-250 | - | 2,146 | 3,000 | 3,000 |
| Utilities | 10-50-270 | - | 9,541 | 9,840 | 10,000 |
| Telephone/Internet | 10-50-280 | 4,075 | 2,865 | 3,500 | 3,500 |
| Software | 10-50-370 | - | 14,535 | 18,000 | 20,000 |
| Bank Charges | 10-50-440 | - | 20,563 | 22,000 | 22,000 |
| Insurance Expense | 10-50-510 | 39,171 | 38,230 | 60,000 | 60,000 |
| Building Lease | 10-50-511 | 43,000 | 43,000 | 43,000 | 43,000 |
| Engineering Expense | 10-50-514 | 19,489 | - | 2,000 | 2,000 |
| Web Administration & Design | 10-50-517 | 1,160 | - | 3,700 | 2,000 |
| Information Technology | 10-50-518 | 6,387 | 7,515 | 8,000 | 8,000 |
| Community Center | 10-50-520 | 1,311 | 1,375 | 500 | 1,000 |
| Newsletter | 10-50-530 | 5,974 | 4,854 | 5,500 | 5,500 |
| Miscellaneous | 10-50-620 | 1,387 | - | - | - |
| Computer Upgrades | 10-50-741 | - | 2,980 | 5,000 | 3,500 |
| Transfer To Capital Projects | 10-50-910 | 420,000 | - | - | - |
| Total Non-Departmental Expenses | | \$ 549,533 | \$ 167,244 | \$ 208,540 | \$ 204,500 |

10-50-240 Office Supplies – Paper, pens, etc. This account’s allocation has been lowered as Software has been moved to 10-50-370 below.

10-50-243 Stamps – This account tracks the costs for mailing and stamps.

10-50-245 Utility Billing Postage – Mailing costs paid to contracted vendor for monthly utility statements. The budget has been increased slightly based on actual costs.

10-50-250 Equipment Maintenance – All office equipment maintenance, except computers, but including copier costs.

10-50-270 Utilities – This is for the City Hall utilities. The budget has been increased slightly based on actual costs.

10-50-280 Telephone/Internet – Monthly internet and phone costs for all City buildings.

10-50-370 Software – This is a new as all software expenditures have been moved into one account. This includes the Microsoft yearly subscription, iWorq for multiple applications, Adobe Pro for three Subscriptions, Municipal Code for the online municipal code, Cloudspeaker Community Alert System, Caselle accounting software, and Dropbox for storing audio files of public meetings.

10-50-440 Bank Charges – Most of these charges are for credit card merchant fees for in office, online and automatic fee payments (Xpress Bill Pay). Also includes things like bounced check fees (Bank of Utah).

10-50-510 Insurance – Insurance premium costs for all City vehicles and City’s general liability policy.

10-50-511 Building Lease – City Hall bond payment, paid through Municipal Building Authority. See account 20-30-500.

10-50-514 Engineering – This is for weekly administrative engineering meetings. Other engineering fees are charged to specific departments.-

10-50-517 Web Admin – Fees for hosting and managing website, this has gone down slightly due to actual costs and staff taking care of some of the Web Admin.

10-50-518 Information Technology – Fees for IT, server, email, backup, tech support and software.

10-50-520 Community Center – Expenses related to repairs in the community center. This amount has been increased slightly this year to cover actual costs of repairs and carpet cleaning.

10-50-530 Newsletter – Costs for printing monthly newsletter.

10-50-741 Computer Upgrades – Repair, replace and upgrade office computers and software. We have lowered this slightly due to the fact that we are now in a rotation for all computers for both Administration and Public Works.





Public Safety

Public Safety

| Expenses | Account Number | Actual FY 2015 | Actual Year-to-Date FY 2016 | Budget FY2016 | Final Budget FY 2017 |
|---|----------------|-------------------|-----------------------------|-------------------|----------------------|
| Salaries & Wages | 10-54-110 | \$ 25,197 | \$ 22,061 | \$ 31,500 | \$ 18,500 |
| Employee Benefits | 10-54-130 | 1,934 | 1,747 | 2,450 | 1,400 |
| Sheriff Contract Services | 10-54-320 | 47,122 | 49,743 | 50,000 | 50,000 |
| Fire Protection | 10-54-340 | 38,066 | 43,504 | 44,000 | 46,250 |
| First Response | 10-54-350 | 19,933 | 20,000 | 20,000 | 24,022 |
| Animal Control | 10-54-360 | 15,021 | 18,296 | 18,000 | 19,000 |
| Department Expenditures | 10-54-400 | - | - | - | 6,000 |
| Communication Center | 10-54-440 | 38,204 | 55,720 | 59,000 | 60,000 |
| Total Public Safety Expenditures | | \$ 185,477 | \$ 211,071 | \$ 224,950 | \$ 225,172 |

10-54-110 - Salaries & Wages – This is for a proposed part-time (15 hours per week) emergency manager. Half of the emergency manager’s salary would be paid by a state emergency preparedness grant.

Crossing Guard Salaries – Moved to Streets Department 10-60-120.

10-54-130 Employee benefits - Adjusted based on premium/contribution changes and actual costs.

10-54-320 Sheriff Contract Services – Contracted amount with County Sheriff for patrol services and public service (parade, school and community group assistance, etc.).

10-54-340 Fire Protection – The City’s contract with Hyrum City Fire Department increases by 50 cents per resident per year.

10-54-350 First Responders – The city’s contribution to the First Responder Fund increased this year because EMS will not be receiving any grants this year.

10-54-360 Animal Control – This includes: Sheriff contract for animal control services, dog licensing software, Cache Humane Society impound agreement and costs to house impounded dogs in the City kennel.

10-54-440 Communication Center – 911 Dispatch Center Fee - pass through of fees collected from each utility customer. This amount needs to increase each year to account for growth.





Streets Department

Streets Department

"Roads? Where we're going, we don't need roads." -Back to the Future

Yes, we do need roads! And the Nibley City Streets Department has been hard at work this year helping maintain the high standard of streets our residents have come to expect.

MAINTENANCE **2015-16 saw the dedicated employees in the Nibley Streets Department accomplish the following maintenance projects:**

- Preservation treatment applied to 570,715 square feet of roads
- Applied preservation treatment to the Heritage Park and City Hall parking lots
- Crack-sealed 30,000 linear feet of road in preparation for the road treatment
- Replaced 100 feet of sidewalk in the Elkhorn neighborhood
- Repaired sidewalks along 3200 South, 1500 West and in the Ashbury neighborhood
- Built 230 feet of sidewalk at Heritage Elementary School along the east side of 900 West to improve the safety of the route to the school
- Installed a flashing "stop ahead" sign and a flashing stop sign on 1200 West approaching 3200 South to help bring awareness of the approaching intersection to drivers traveling northbound on 1200 West.
- Swept the streets of the entire city at least once and other streets more frequently as needed.

CONSTRUCTION **The final months of 2015-16 and the year 2016-17 will see the department construct these projects**

- Construct about 1,100ft of sidewalk along 250 West to make it so all sidewalks are connected from 3200 south to the 250 West Neighborhood Park.
- Apply preservation treatment to 1,033,413 square feet of roads throughout the city. The roads receiving preservation treatment will be crack sealed in preparation for the treatment.
- Fix the roads in the Elkhorn neighborhood in preparation for the next year when an overlay will be done on those roads to help them drain properly.
- This June, the Streets Department will be renovating 19,250 square feet of roadway on Nibley Park Avenue near the Thomas Edison Charter School to replace road damage caused by winter heaving.

PROJECT PRIORITIZATION **Projects listed with a GL number are budgeted for this year, some from the Streets Department budget, others from the Capital Projects budget. Those without a GL number are future projects. Projects with the GL number 10-60-610 are being finished in FY16 and the rest are scheduled for FY17 and beyond. Project explanations may be found in the budget notes for the listed GL account.**

- 10-60-610 Road reconstruction on Nibley Park Ave.
- 10-60-610 Asphalt preservation treatment on Southwest area of town
- 10-60-610 Spot repairs in Elkhorn Neighborhood
- 45-40-732 2600 South and SR 165 Intersection
- 45-40-707 3200 South SR 165 Redesign
- 45-40-733 2600 South Sidewalk (in front of mobile home park)
- 45-40-743 250 West Sidewalk
- Construct 3200 South SR 165 re-alignment

Streets Department

| Expenses | Account Number | Actual FY 2015 | Actual Year-to-Date FY 2016 | Budget FY2016 | Final Budget FY 2017 |
|-----------------------------------|----------------|-------------------|-----------------------------|-------------------|----------------------|
| Salaries & Wages | 10-60-110 | \$ 43,797 | \$ 37,233 | \$ 58,000 | \$ 30,000 |
| Seasonal Salaries And Wages | 10-60-115 | - | 9,905 | - | 5,700 |
| Crossing Guard Salaries And Wages | 10-60-120 | - | - | - | 28,500 |
| Employee Benefits | 10-60-130 | 18,111 | 13,050 | 21,500 | 13,500 |
| Crossing Guard Benefits | 10-60-135 | - | - | - | 2,500 |
| Travel | 10-60-230 | 928 | 1,114 | 1,200 | 1,200 |
| Office Supplies | 10-60-240 | 91 | - | 275 | 275 |
| Uniforms | 10-60-247 | 1,413 | 794 | 1,100 | 1,500 |
| Maintenance | 10-60-250 | 33,042 | 14,856 | 32,000 | 32,000 |
| New Development Infrastructure | 10-60-260 | 1,250 | - | 1,250 | 11,000 |
| Utilities - Crossing Lights | 10-60-270 | 270 | 305 | 500 | 500 |
| Utilities - Street Lights | 10-60-275 | 39,387 | 37,359 | 48,000 | 48,000 |
| House At 3200 | 10-60-278 | - | 404 | - | 1,000 |
| Telephone | 10-60-280 | 398 | 390 | 540 | 400 |
| Professional Services | 10-60-310 | - | - | 500 | 500 |
| Legal Expense | 10-60-311 | - | 312 | 500 | 500 |
| Education & Training | 10-60-330 | 375 | - | 700 | 700 |
| Snow Removal | 10-60-450 | 11,760 | 16,105 | 18,000 | 18,000 |
| Engineering Expense | 10-60-514 | 540 | 3,237 | 5,000 | 5,000 |
| Sidewalk Projects | 10-60-590 | - | 3,618 | 45,000 | - |
| Street Maintenance | 10-60-610 | 204,646 | 68,563 | 70,000 | - |
| Streetlights | 10-60-611 | - | - | 6,000 | - |
| Hwy 165/3200 S Redesign | 10-60-618 | - | 140,890 | 160,000 | - |
| Right Of Way Acquisition | 10-60-619 | - | - | 10,000 | 10,000 |
| Hwy 165/2600 Contribution | 10-60-621 | - | - | 200,000 | - |
| Total Streets Expenditures | | \$ 381,008 | \$ 348,137 | \$ 680,065 | \$ 210,775 |

10-60-110 Salaries-- This budget includes funds for wages for 50% of one regular employee, the other half of his salary is paid out of the Storm Water fund, see 53-40-110. This account included half of the salary for two employees last year but only includes half the salary for one employee this year.

10-60-115 Seasonal Salaries & Wages – This budget includes funds for 50% of one seasonal employee for 4 months as a full-time seasonal employee and 4 months as a part-time seasonal employee. The other half of the salary for this seasonal employee is paid out of the Stormwater fund, see 53-40-115

10-60-120 Crossing Guard Salaries & Wages – Moved from 10-54-110 Salaries for six (6) crossing guards at the following locations, Thomas Edison (1), Nibley (3), and Heritage (2). Crossing Guards are supervised by the Streets Superintendent, which is why this account was moved to the Streets Department.

10-60-130 Benefits – Adjusted based on premium/contribution changes and actual expenses.

10-60-135 – Crossing Guard Benefits – Moved from 10-54-130. This covers basic benefit costs such as Social Security and Medicare contributions.

10-60-230 Travel – Hotel costs, mileage reimbursement and per diem for meals not included at conferences.

10-60-240 Office supplies – Paper, pens, etc.

10-60-247 Uniforms – Public Works department safety and cold weather gear has slightly increased to include seasonal employee's boots and shirts.

10-60-250 Maintenance – Street repair and maintenance (curbs, gutters, sidewalks, signs, striping/markings, etc.), but not including general pavement maintenance, which is account 45-40-744.

10-60-260 New Development Infrastructure – The City has renamed this to better describe the fund. The City has a standard for street signs. The City pays for the signs and then the cost is reimbursed by developers. This account also includes costs for water valve collars, and manhole collar fees, which are also reimbursed by developers. These costs were previously accounted for in other departments but the work has historically been performed by the streets department. This account will also include the cost for installing streetlights, which were previously accounted for in 10-60-611.

10-60-270 Utilities – Electricity costs for school zone crossing lights

10-60-275 Utilities–Street Lights – This cost runs about \$3,300/month for all of the street lights in the city

10-60-278 – House at 3200 – This account has been added to track the costs for maintaining the home purchased for the Right-of-Way at 3200 S and SR-165/Main Street

10-60-280 Telephone – Prorated share of monthly cell phone allowance.

10-60-310 Professional Services – Non-engineering or non-legal professional services.

10-60-311 Legal – Legal services related to street projects.

10-60-330 Education & Training - Registration fees for conferences and continuing education classes.

10-60-450 Snow Removal – Funds used to purchase salt to be applied to roadways in winter, as well as related costs. Salt is approximately \$5000 per load and the City anticipates needing 3 loads of salt each winter.

10-60-514 Engineering – Department specific engineering charges.

10-60-590 Sidewalk Projects – Moved to Capital Projects 45-40-743.

10-60-610 – Asphalt Preservation and Maintenance – Moved to Capital Projects 45-40-744.

10-60-611 Streetlights – Combined with New Development Infrastructure account above. See 10-60-260

10-60-618 HWY 165/3200 S Redesign – Moved to Capital Projects

10-60-619 ROW Acquisition – Funds are used to purchase right-of-way/easements for street, trail or sidewalk projects.

10-60-621 Hwy 165/2600 S Contribution – Moved to Capital Projects

Sanitation

| Expenses | Account Number | Actual FY 2015 | Actual Year-to-Date FY 2016 | Budget FY2016 | Final Budget FY 2017 |
|--------------------------------------|----------------|-------------------|-----------------------------|-------------------|----------------------|
| Professional services | 10-62-310 | \$ - | \$ - | \$ 500 | \$ 500 |
| Refuse collection services | 10-62-320 | 340,994 | 334,972 | 365,000 | 365,000 |
| Recycle site upgrade | 10-62-322 | - | 1,324 | 10,000 | - |
| Engineering expense | 10-62-514 | - | - | 500 | 500 |
| Total Sanitation Expenditures | | \$ 340,994 | \$ 336,296 | \$ 376,000 | \$ 366,000 |

10-62-310 Professional Services – Non-engineering, legal professional services.

10-62-320 Refuse Collection Services – Paid to Logan City and then passed through to Nibley residents for garbage, recycling and green waste pick up. The fee slightly went up due to actual costs.

10-62-322 Recycle Site Upgrade – Used for the Recycle Site Upgrade Project, which is now complete.

10-62-514 Engineering – Charges from City engineers relating to Sanitation projects.

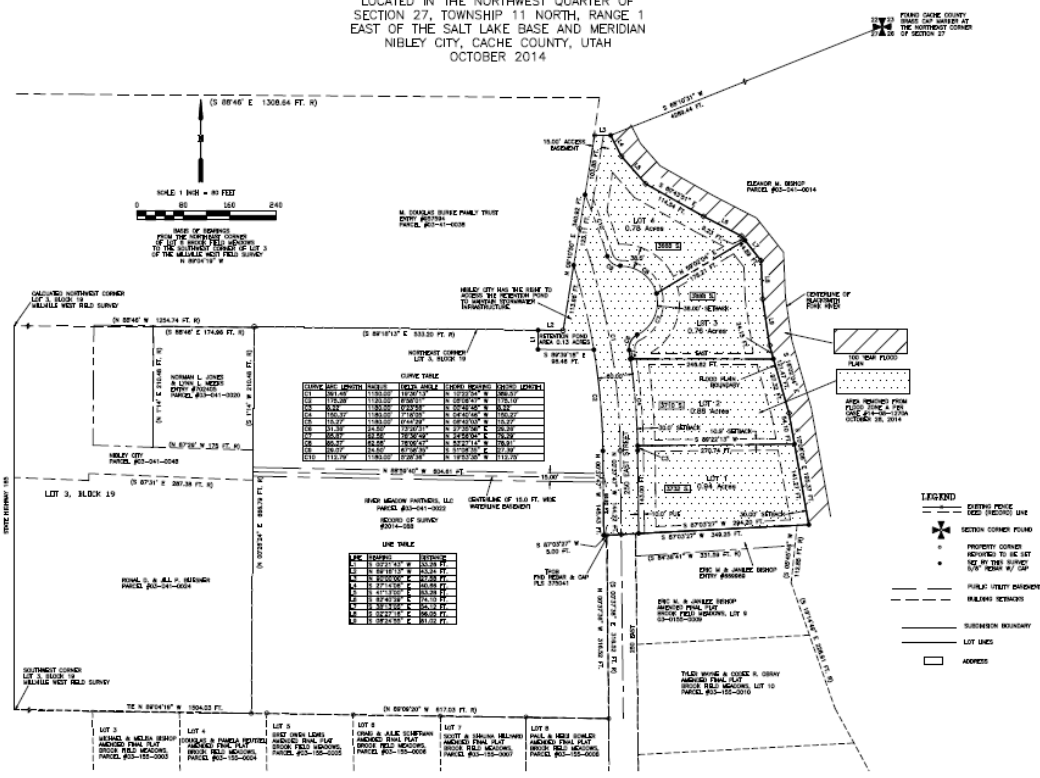




RIVER MEADOWS ESTATES SUBDIVISION, PHASE 1

FINAL PLAT

LOCATED IN THE NORTHWEST QUARTER OF SECTION 27, TOWNSHIP 11 NORTH, RANGE 1 EAST OF THE SALT LAKE BASE AND MERIDIAN NIBLEY CITY, CACHE COUNTY, UTAH
OCTOBER 2014



Planning & Building Department

Planning & Building

The most notable accomplishment of the Planning Department in 2015-16 has been the update of the Nibley City General Plan. This General Plan will guide the City through the next 10 years of development. It also sets forth a consensus vision on the direction the City will take in regards to residential and economic development. In conjunction with the General Plan update, the Planning Department updated the annexation area and worked to create a concept for a future town center in Nibley.

Additionally, the Planning Department absorbed the Building Department, which was previously managed by Public Works. This will provide greater communication and coordination between the two primary development departments in the City.

As of March 31, 2016, in the 2015-16 fiscal year, the Building Department had issued 117 building permits: 68 of those were for new home construction, 5 for commercial buildings, and 44 for other construction projects (remodels, accessory buildings, basement finishes, etc.)

2016-17 DEPARTMENT GOALS/PROJECTS

- Update the Parks, Trails & Recreation Master Plan
- Obtain AICP certification (City Planner) and commercial inspection certification (Building Inspector)
- Implement residential design guidelines
- Present an ordinance regarding high density development to Planning Commission & City Council
- Provide review and approval processes for development permit applications
- Continue to update department policies to provide highest level of service

| Expenses | Account Number | Actual FY 2015 | Actual Year-to-Date FY 2016 | Budget FY2016 | Final Budget FY 2017 |
|---|----------------|------------------|-----------------------------|-------------------|----------------------|
| Salaries & Wages | 10-68-110 | \$ 53,810 | \$ 85,446 | \$ 99,800 | \$ 114,000 |
| Employee Benefits | 10-68-130 | 18,632 | 23,492 | 33,500 | 43,000 |
| Travel | 10-68-230 | 780 | 2,629 | 2,500 | 4,500 |
| Office Supplies | 10-68-240 | 354 | 48 | 1,000 | 1,000 |
| Telephone | 10-68-280 | 1,020 | 1,232 | 1,500 | 2,000 |
| Professional Services | 10-68-310 | - | - | 500 | 500 |
| Legal Expenses | 10-68-311 | 5,721 | 5,313 | 10,000 | 10,000 |
| Education & Training | 10-68-330 | 1,225 | 2,152 | 2,000 | 5,500 |
| Software | 10-68-370 | - | 2,850 | 1,400 | - |
| Department Expenditures | 10-68-400 | 1,292 | 2,663 | 2,200 | 2,500 |
| Engineering Expense | 10-68-514 | - | 15,216 | 30,000 | 30,000 |
| Code Enforcement | 10-68-550 | - | - | - | 2,500 |
| County Planning Assessment | 10-68-621 | 2,698 | 6,294 | 6,165 | 6,200 |
| Tree Board | 10-68-655 | - | 997 | 1,000 | 1,000 |
| Total Planning & Building Expenses | | \$ 85,532 | \$ 148,332 | \$ 191,565 | \$ 222,700 |

10-68-110 Salaries – Salaries for the city planner, one (1) full-time residential building inspector, one (1) part-time commercial building inspector and six (6) planning commissioners.

10-68-130 Benefits – Adjusting based on premium/contribution changes and actual costs.

10-68-230 Travel – Hotel costs, mileage reimbursement and per diem for meals not included at conferences. This has been slightly increased to budgeting for Commissioners to go to conferences.

10-68-240 Office Supplies – This is primarily for the online building code books and yearly updates.

10-68-280 Telephone – Cell phone allowance for city planner and building inspector (100%) and data plan for building inspector.

10-68-310 Professional Services - Non-engineering or legal professional services.

10-68-311 Legal – Legal review fees, primarily from our City attorney, but may be provided by others, depending on the situation. A portion may be passed on to developers.

10-68-330 Education & Training – Registration fees for conferences and continuing education classes. This has gone slightly up due to budgeting for all commissioners to go to Conference, and the Building Inspector increasing his licensing and conferences related to this.

10-68-370 Building Permit Software – Moved to 10-50-370

10-68-400 Department Expenditures – Landlight online records search and Cache Valley Publishing for public hearing notices. Costs for public hearing notices are frequently passed on to project applicants. This has been slightly raised due to actual costs.

10-68-514 Engineering – Engineer development review fees are passed on to developers. Budgeted amount has been increased since first draft.

10-68-550 – Code Enforcement – This is a new account used to take care of weeds, etc. and costs to enforce Municipal code.

10-68-621 County Planning Assessment – Fees paid to Cache County for technical planning assistance. The County is adding a new service for cities, which is the assistance of a countywide trail planner. This staff member will help with regional trail projects, help cities to secure grants and help with trail planning and integration. The additional cost for these services would be \$1,665 per year. Nibley City has already received a return on this investment with the assistance the County has provided on the 800 W trail project.

10-68-655 – Tree Board – Expenses related to the Tree Board and fulfilling the requirements of the City's Tree City USA designation.



Parks Department

Parks

A highlight of the Nibley City Parks Department for 2015-16 was the certification of Superintendent Rod Elwood as an internationally-certified arborist. This outstanding achievement allows the City access to additional grants, helps the City maintain its Tree City USA status, and provides the City with additional resources to ensure the ongoing health of trees city wide.

Construction **2015-16 was a great year for the Nibley City Parks Department, and 2016-17 looks to be another year of excellence in both construction and ongoing maintenance.**

- Work on Sunrise Meadows detention pond/disc golf course continued. Over 100 trees were added to the wetland area. The east portion of sidewalk was connected together and connects to the 1100 W sidewalk.
- Keeping in mind the City's desire to conserve water, the Ashbury Estates retention ponds are being constructed with xeriscape landscaping. The east retention pond was completed in the Fall of 2015 and the west pond was completed in the Spring of 2016.
- A planter was installed on the west side of Virgil Gibbons Heritage Park, creating a living fence between the park and the private residence just to the west of the park. The planter contains over 100 shrubs and flowers.
- Two animal shelters were constructed and two additional shelters were made and installed to serve as covers for animal feed at Morgan Farm.

Safety **A number of smaller projects were completed in the parks that improved the safety for the users of the park.**

- Worn out parts were replaced on the playground at Virgil Gibbons Heritage Park.
- Repairs were made to the softball field fencing at Nibley Park.
- Railing was installed at Clear Creek Park on the bridge.
- Added an accessibility ramp to the granary at Morgan Park.

Maintenance

- Mowed 32 acres of developed parks and 12 acres of undeveloped land.
 - Public Works employees spend about 60 hours per week on mowing and trimming.
- Department took over roadside mowing. Increased frequency of roadside mowing.
- Purchased a new mower to help offset the increase in mowing load.
- Began trimming street trees in December 2015

City Maintenance **These properties will be turned over to the City for maintenance during summer 2016, increasing the total maintained acreage to 43 acres.**

- Foxborough Estates south detention pond and pathway
- Zollinger Acres two (2) detention ponds
- Maple View Estates pocket park, open space along the canal, and Nibley Gardens detention ponds.
- 1200 West park strip corridor

2016-17 Budget Proposals

- Detention pond and t-ball field at Virgil Gibbons Heritage Park
- Sunrise Meadows west landscaping and sidewalk
- Begin construction on Serenity Park
- Memorial park adjacent to City Hall
- Tennis Courts

2016-17 Budget Requests

- One-half (1/2) additional regular, full-time employees
 - Austen Powell has been moved to the Planning/Building department, as the vast majority of his time has been spent doing building inspections
 - Kaden Schlieper was moved from seasonal to regular, full-time and has been assigned to the Water and Sewer departments.
- 4 seasonal employees
 - Anticipated work schedule:
 - 25 hrs/wk: April, September-November
 - 40 hrs/wk: May-August

PROJECT PRIORITIZATION

Projects listed with a GL number are budgeted for this year, some from the Parks Department budget, others from the Capital Projects and Stormwater budgets. Those without a GL number are future projects. Project explanations may be found in the budget notes for the listed GL account.

- 45-40-737 Parks Master Plan
- 45-40-707 Serenity park design
- 45-40-708 Memorial park
- 58-40-625 Sunrise detention pond (west of 1200 West) grading and sidewalk
- 10-60-250 Construct Detention pond at Heritage
- 10-60-250 Construct T-ball field at Heritage
- 45-40-706 Tennis Courts
- 45-40-741 River walk trail
- 45-40-739 Old Nibley Park Building
- Regional Park by new well



Parks

| Expenses | Account Number | Actual FY 2015 | Actual Year-to-date FY 2016 | Budget FY 2016 | Final Budget FY 2017 |
|---------------------------------------|----------------|-------------------|-----------------------------|-------------------|----------------------|
| Salaries & Wages | 10-70-110 | \$ 101,480 | \$ 67,160 | \$ 126,300 | \$ 124,000 |
| Seasonal Salaries & Wages | 10-70-115 | - | 20,021 | - | 45,000 |
| Employee Benefits | 10-70-130 | 24,738 | 27,065 | 31,700 | 66,000 |
| Travel | 10-70-230 | 13 | 1,236 | 2,500 | 2,500 |
| Office Supplies | 10-70-240 | - | 168 | 1,000 | 1,000 |
| Uniforms | 10-70-247 | 1,277 | 1,570 | 2,100 | 2,600 |
| Equipment\Maintenance | 10-70-250 | 44,985 | 30,900 | 45,000 | 45,000 |
| Utilities | 10-70-270 | 5,687 | 4,344 | 6,650 | 6,650 |
| Telephone | 10-70-280 | 615 | 930 | 1,440 | 2,200 |
| Education & Training | 10-70-330 | 270 | 580 | 2,500 | 1,500 |
| Ballfield Sponsorship | 10-70-415 | - | - | 1,000 | - |
| Trees | 10-70-420 | - | 501 | 6,000 | 6,000 |
| Veterans Memorial Park | 10-70-690 | - | 945 | 25,000 | - |
| Morgan Farm | 10-70-695 | 3,01 | 1,545 | 4,000 | 4,000 |
| Capital Outlay - Equipment | 10-70-740 | 8,800 | 9,101 | 15,000 | - |
| Transfer To Capital Improvements Fund | 10-70-900 | | 40,000 | | 16,379 |
| Total Parks Expenditures | | \$ 335,876 | \$ 206,066 | \$ 270,190 | \$ 322,829 |

10-70-110 Salaries – Salaries for Park Superintendent and two full-time employees. This is an increase over the previous year when the Superintendent had 1.5 full-time employees. The half employee from last year was shared between parks and building inspection but this year this position will be dedicated solely to parks.

10-70-115 Seasonal Salaries & Wages – This includes enough funds for wages of four seasonal employees for four months of the year working full-time and four months of the year as part-time. This past year, there were three seasonal employees.

10-70-130 Benefits – Adjusted based on premium/contribution changes and actual costs.

10-70-230 Travel – Hotel costs, mileage reimbursement and per diem for meals not included at conferences.

10-70-240 Office supplies – Paper, pens, etc.

10-70-247 Uniforms – Used for Parks Department safety and cold weather gear. This has been raised slightly due to additional employees.

10-70-250 Equipment/Maintenance - Non-vehicular equipment and facilities maintenance, such as mowers, blowers, trimmers, fertilizer, paint, sprinkler repair, hand tools etc.

10-70-270 Utilities – Park facility utilities.

10-70-280 Telephone – Phone allowances for three full-time employees.

10-70-330 Education & Training – Registration fees for conferences and continuing education classes. This has been lowered slightly based on actual costs.

10-70-420 Trees – Tree City USA re-certification requires the City to spend \$2/person on trees and tree-related expenses, which would be approximately \$12,000, based on the city’s population of about 6,000. The City anticipates spending half of that, \$6,000, on trees and the rest will be met with labor costs.

10-70-690 Veterans Memorial Park – Moved to Capital Projects

10-70-695 Morgan Farm – Funds are budgeted each year for minor repairs and maintenance at the City’s historic farm. Some expenses anticipated this year are for fill dirt along the 800 West sidewalk.

10-70-740 Capital Outlay - Equipment – This account would be used for capital equipment under the department, however nothing is budgeted in this account at this time.

10-70-900 Transfer to Capital Improvements Fund – This account is used to transfer additional property tax revenue, based on the proposed rate increase, to the Capital Projects Fund for use to purchase trail right-of-ways. See account 45-40-746 for reference.





Community Development and Recreation Department

COMMUNITY DEVELOPMENT AND RECREATION

Nibley City hired a full-time Recreation Director in October of 2015. The primary objective of the recreation department is first to build community, and second to support citizens in living a healthy lifestyle. Meeting both of these objectives results in a higher quality of life for Nibley residents. This is accomplished by providing special events, organized sports leagues, and clinics, wellness programs and education, and cultural activities.

Since October, the Director has supported, improved, and or expanded existing events and programs including the BOOnanza, Holiday Open House, Live Nativity, Family Fun Night @ Cherry Peak, a 5K and mile run, a children's Easter Egg Run, youth baseball, softball, and T-ball. New innovative events and programs include a SUPER START T-ball and Soccer program for 3 & 4 year olds, a Health and Safety Fair, group fitness classes, and a Spring Festival.

The department plans to continue with events and programs historically offered and expand them to include additional meaningful programs and events. This will be accomplished with relatively little change in the budget due in part to cost effective events, revenue generating programs, and revenue generating capital projects including improvements of the old city hall at Nibley Park and a concessions trailer. Although the overall expenses for this department have increased when compared to the amount budgeted last year, revenues anticipated to be received for new programs are expected to cover the additional costs.

Because many of the expenses are new for FY16-17 and others are consolidated budget numbers, this budget includes two separate charts- one demonstrating the YTD expenses and the other showing how those funds and accounts will be consolidated in the upcoming fiscal year.

FY16-17 Proposed Recreation Budget

| Expenses | Account Number | Final Budget FY 2017 |
|--|----------------|----------------------|
| Salaries & Wages | 10-75-110 | \$ 45,000 |
| Seasonal Salaries & Wages | 10-75-115 | 9,500 |
| Employee Benefits | 10-75-130 | 24,000 |
| Travel | 10-75-230 | 1,800 |
| Uniforms | 10-75-247 | 150 |
| Recreation Programs | 10-75-248 | - |
| Membership & Dues | 10-75-300 | 225 |
| Education & Training | 10-75-330 | 2,500 |
| Department Expenditures | 10-75-400 | 3,600 |
| Ball Field Sponsorship | 10-75-415 | 1,000 |
| Library | 10-75-480 | 27,000 |
| Rec Rental Equipment | 10-75-500 | 250 |
| Youth Programs | 10-75-515 | 12,800 |
| Family Special Events | 10-75-540 | 400 |
| Hyrum Senior Center | 10-75-650 | 1,000 |
| Wildlife | 10-75-652 | 300 |
| Beginnings Monument | 10-75-653 | |
| Special Events | 10-75-657 | 2,300 |
| Heritage Days | 10-75-660 | 20,000 |
| Children's Theater | 10-75-661 | 3,500 |
| Youth Council | 10-75-662 | 5,500 |
| Scarecrow Festival | 10-75-663 | 1,000 |
| Nibley Royalty & Float | 10-75-664 | 3,500 |
| Community Garden | 10-75-667 | 1,000 |
| Fitness Programs | 10-75-670 | 2,400 |
| Total Community Dev. Expenditures | | \$ 168,725 |

FY15-16 YTD and Budgeted Recreation Budget

| Expenses | Account Number | Actual Year-to-date FY 2016 | Budget FY 2016 |
|------------------------------|----------------|-----------------------------|----------------|
| Salaries & Wages | 10-75-110 | \$ 29,849 | \$ 40,000 |
| Employee Benefits | 10-75-130 | 13,636 | 14,000 |
| Travel | 10-75-230 | 960 | 1,500 |
| Recreation Programs | 10-75-248 | 2,721 | 5,000 |
| Movie In The Park | 10-75-249 | 401 | 2,500 |
| Halloween Boonanza | 10-75-250 | 500 | 600 |
| Telephone | 10-75-280 | 180 | - |
| Education & Training | 10-75-330 | - | 1,500 |
| Library | 10-75-480 | 23,020 | 23,000 |
| Adult Leagues | 10-75-508 | - | 1,000 |
| Baseball Program | 10-75-510 | 5,284 | 8,000 |
| Softball Program | 10-75-511 | 1,215 | 2,000 |
| Hyrum Senior Citizens Center | 10-75-650 | - | 1,000 |
| Wildlife | 10-75-652 | 185 | 300 |
| Beginnings Monument | 10-75-653 | - | 1,000 |
| Heritage Days | 10-75-660 | 3,842 | 20,000 |
| Children's Theater | 10-75-661 | 1,111 | 3,500 |
| Youth Council | 10-75-662 | 5,728 | 5,500 |
| Scarecrow Festival | 10-75-663 | - | 1,000 |
| Nibley Royalty | 10-75-664 | 1,785 | 1,500 |
| Easter Egg Hunt | 10-75-665 | 2,383 | 2,500 |
| Community Garden | 10-75-667 | - | 1,000 |
| Parade Float | 10-75-668 | 107 | 1,000 |
| Christmas/Nativity | 10-75-669 | 497 | 500 |

10-75-110 Salaries – This account shows funds for the City's full-time Community Development and Recreation Director. It is being increased based on the annual COLA as well as merit increases.

10-75-115 Seasonal Salaries & Wages – This account shows funds for sports officials, group fitness instructors, seasonal concessions employees and recreation interns.

10-75-130 Benefits – This account shows funds for required benefits, Social Security, Medicare, workers comp etc. The amount has increased from last year's budget to cover the benefit costs for the new full-time director, as well as the required benefit costs for seasonal employees.

10-75-230 Travel – This account shows funds for local travel as well as hotel costs, mileage reimbursement and per diem for meals not included at training conferences.

10-75-247 Uniforms – This account shows funds for T-Shirts for seasonal employees.

10-75-248 Recreation Programs – Items from this account were moved to Special events 10-75-657

10-75-249 Movie in the Park – Items from this account were moved to Special events 10-75-657

10-75-250 Halloween Boonanza – Items from this account were moved to Special events 10-75-657

10-75-300 Membership & Dues – This account shows funds for membership in the Utah Recreation and parks Association as well as the National Recreation and Parks Association.

10-75-330 – Education & Training – This account shows funds for registration fees for conferences and continuing education classes.

10-75-400 Department Expenditures – This account shows funds for: concessions, supplies, surveys, advertising, promotional materials, signage, banners, flyers, and sponsorship programs.

10-75-415 Ballfield Sponsorships – This account shows funds to purchase banners to display at ballfields for those who sponsor events and programs.

10-75-480 – Library – This account shows funds that Hyrum City assesses to Nibley City for providing Nibley residents access to the Hyrum Library. The assessment is based on active library cards of Nibley residents. This year Hyrum proposed a 17% increase from \$30 to \$35 per library card per year. Hyrum has not requested an increase in this fee since 1996 when Nibley’s initial agreement with Hyrum was approved. The actual cost to Hyrum City for each card is approximately \$114 per Hyrum resident. Other cities charge the following for non-residents who use their library.

- Smithfield - \$10
- North Logan - \$90
- Logan - \$163

10-75-500 Rec Rental Equipment – This account shows funds for purchasing, maintaining and replacing recreation equipment that is checked out to residents, such as disc golf sets, Spikeball and Kubb.

10-75-515 Youth Programs – This account shows funds for baseball, softball, ultimate Frisbee, Super STArT T-ball and Soccer, 5 and 6 year-old soccer, summer camp, clinics and tournaments.

10-75-540 Family Special Events – This account shows funds for special events such as a planned Daddy Daughter Dance.

10-75-650 Hyrum Senior Center – This account shows funds Nibley City donates each year to the Senior Center to support the center as an expression of gratitude from Nibley for the center allowing Nibley residents to use the facilities and programs. There is no formal agreement with the senior center or Hyrum City related to Nibley residents using the center. The center is open to any seniors in the region who want to participate. Nibley normally uses these funds to purchase equipment for the center. The funds were used to purchase chairs last year and it is anticipated the funds may be used to purchase tables this year.

10-75-652 Wildlife – This account shows funds the City makes annually as a contribution to the Blacksmith Fork Wildlife Association to help fund their efforts to support wildlife activity in the City.

10-75-657 Special Events – This account shows funds for special events such as Movies in the Park, Halloween BOOnanza, Christmas/ Nativity etc.

10-75-660 Heritage Days – This account shows funds for the City’s contribution to the annual Heritage Days Festival.

10-75-661 Children's Theatre – This accounts shows expenditures related to the Heritage Days children's play. The City anticipates receiving \$1,500 in revenue next year, including a \$500 RAPZ grant, a \$500 Rocky Mountain Power Grant and a \$500 Utah Arts Council Grant, if awarded.

10-75-662 Youth Council – This account shows funds for conference registrations and travel, shirts, concessions and miscellaneous Youth Council expenses.

10-75-663 Scarecrow Festival – This account shows funds for a fall festival held at Morgan Farm.

10-75-664 Nibley Royalty and Float – This account shows funds for the pageant held each year. The City has paid the Miss Nibley scholarship out of a different fund, but it is proposed to be moved to this fund. The scholarship funds were also increased by \$1,000 this year because the Royalty plans to raise more funds through sponsorships. They understand that if they are not successful in raising more scholarship funds, the scholarships must remain at the previous year's level. The float budget has been combined with this fund as is a function of the Royalty. The float was previously budgeted in 10-75-668.

10-75-667 Community Garden – This account shows funds to support this program as the City has done in the past and to make improvements at the garden.

10-75-670 Fitness Programs – This account shows funds for fitness class equipment, the Easter Egg Fun Run, the Heritage Days Fun Run, and the Fall Fun Run

Class B/C Road Funds

This account tracks funds received from the state as gas tax revenue.

| Revenue | Account Number | Actual FY 2015 | Actual Year-to-date FY 2016 | Budget FY 2016 | Final Budget FY 2017 |
|-------------------------------|----------------|-------------------|-----------------------------|-------------------|----------------------|
| Interest Earnings | 11-30-400 | \$ - | \$ - | \$ - | \$ - |
| Class "C" Road Allotment | 11-30-500 | 155,000 | 164,990 | 165,850 | 200,000 |
| Appropriation Of Fund Balance | 11-30-611 | - | - | - | - |
| Total Revenues | | \$ 155,000 | \$ 164,990 | \$ 165,850 | \$ 200,000 |

| Expenses | Account Number | Actual FY 2015 | Actual Year-to-date FY 2016 | Budget FY 2016 | Final Budget FY 2017 |
|-----------------------------------|----------------|-------------------|-----------------------------|-------------------|----------------------|
| Miscellaneous Services | 11-40-620 | \$ - | \$ - | \$ - | \$ - |
| Class "C" Road Projects | 11-40-650 | 155,000 | 41,289 | 165,850 | 200,000 |
| Reserves | 11-40-699 | - | - | - | - |
| Total Capital Expenditures | | \$ 155,000 | \$ 41,289 | \$ 165,850 | \$ 200,000 |
| Surplus/(Deficit) | | \$ - | \$ 8,096 | \$ - | \$ - |
| Beginning Cash Balance (Est.) | | | | | \$ - |
| Reserves (Fund Balance App.) | | | | | \$ - |
| Ending Cash Balance (Est.) | | | | | \$ - |

11-30-400 Interest earnings - Interest generated by the fund balance while it is held in the bank.

11-30-500 Class "B&C" Road allotment – These are funds received from the state as gas tax revenue.

11-30-611 Appropriation of fund balance – This is where funds can be appropriated from the ongoing fund balance to be expended this budget year.

11-40-620 Misc. services –

11-40-650 Class "B&C" Road Projects – This is where gas tax funds are expended for maintenance of City roads. The project planned for this year is to spend all of these funds on applying High-Density Mineral Bond treatment in the southwest area of Nibley. The City uses a sole-source contractor to perform this work, Holbrook Asphalt, because this is the only company in the region that has demonstrated the ability to meet the American Public Works Association specification for High-Density Mineral Bond treatments.

11-40-699 Reserves – This is where leftover funds will be accounted for.

Municipal Building Authority

The Municipal Building Authority is a component unit of the City established to finance the construction of the new city hall in 2011. The original loan was \$850,000 from MBA Federally Taxable Lease Revenue Bonds. The bonds are paid with annual lease proceeds paid out of expenditure account 10-50-511. The bonds must be repaid by September 15, 2041 and bear an interest rate of 4%. There is still approximately \$800,000 owing on the bonds.

| Revenue | Account Number | Actual FY 2015 | Actual Year-to-date FY 2016 | Budget FY 2016 | Final Budget FY 2017 |
|--------------------------------|----------------|------------------|-----------------------------|------------------|----------------------|
| Interest Subsidy | 20-30-400 | \$ - | \$ - | \$ 6,000 | \$ 6,000 |
| Lease (Nibley GF Contribution) | 20-30-500 | 43,000 | 43,000 | 43,000 | 43,000 |
| Appropriation Of Fund Balance | 20-30-611 | - | - | - | - |
| Total Revenues | | \$ 43,000 | \$ 43,000 | \$ 49,000 | \$ 49,000 |

| Expenses | Account Number | Actual FY 2015 | Actual Year-to-date FY 2016 | Budget FY 2016 | Final Budget FY 2017 |
|-----------------------------------|----------------|------------------|-----------------------------|------------------|----------------------|
| Miscellaneous Services | 20-40-620 | \$ 10 | \$ - | \$ - | \$ - |
| Reserves | 20-40-699 | - | - | - | - |
| Debt Service | 20-40-810 | 32,895 | 17,000 | 16,000 | 16,000 |
| Debt Service - Interest | 20-40-820 | - | 32,120 | 33,000 | 33,000 |
| Total Capital Expenditures | | \$ 32,905 | 49,120 | \$ 49,000 | \$49,000 |
| Surplus/(Deficit) | | \$ 10,905 | \$ (6,120) | \$ - | \$ - |
| Beginning Cash Balance (est.) | | | | | \$ - |
| Reserves (Fund Balance App.) | | | | | \$ - |
| Ending Cash Balance (est.) | | | | | \$ - |

20-30-400 Interest Subsidy – These are funds received through a federal stimulus program as an interest subsidy.

20-30-500 Lease – This is the lease payment the city pays to the MBA.

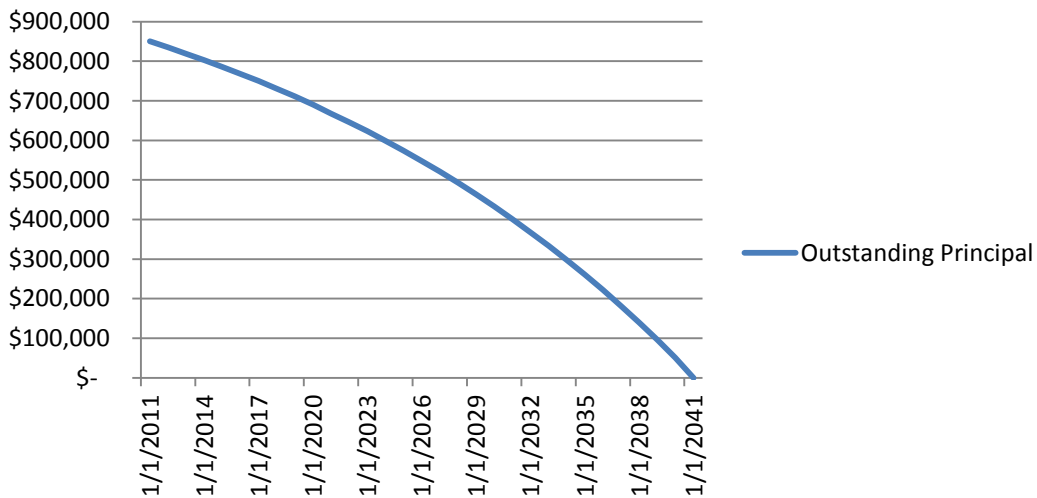
20-40-810 Debt Service – This is the bond payment on the loan.

20-40-820 Debt Service – Interest – The interest on the bond payment

Municipal Building Authority Debt Service

| Interest Pmt Date | Total Pmt | Outstanding Principal |
|-------------------|-----------|-----------------------|
| 10/1/2011 | \$26,916 | \$850,000 |
| 10/1/2012 | 49,000 | 835,000 |
| 10/1/2013 | 49,400 | 819,000 |
| 10/1/2014 | 48,760 | 803,000 |
| 10/1/2015 | 49,120 | 786,000 |
| 10/1/2016 | 49,440 | 768,000 |
| 10/1/2017 | 48,720 | 750,000 |
| 10/1/2018 | 49,000 | 731,000 |
| 10/1/2019 | 49,240 | 711,000 |
| 10/1/2020 | 49,440 | 690,000 |
| 10/1/2021 | 49,600 | 668,000 |
| 10/1/2022 | 48,720 | 646,000 |
| 10/1/2023 | 48,840 | 623,000 |
| 10/1/2024 | 48,920 | 599,000 |
| 10/1/2025 | 48,960 | 574,000 |
| 10/1/2026 | 48,960 | 548,000 |
| 10/1/2027 | 48,920 | 521,000 |
| 10/1/2028 | 48,840 | 493,000 |
| 10/1/2029 | 48,720 | 464,000 |
| 10/1/2030 | 49,560 | 433,000 |
| 10/1/2031 | 49,320 | 401,000 |
| 10/1/2032 | 49,040 | 368,000 |
| 10/1/2033 | 48,720 | 334,000 |
| 10/1/2034 | 49,360 | 298,000 |
| 10/1/2035 | 48,920 | 261,000 |
| 10/1/2036 | 49,440 | 222,000 |
| 10/1/2037 | 48,880 | 182,000 |
| 10/1/2038 | 49,280 | 140,000 |
| 10/1/2039 | 49,600 | 96,000 |
| 10/1/2040 | 48,840 | 51,000 |
| 10/1/2041 | 53,040 | - |

Municipal Building Authority Debt Service



NIBLEY-MILLVILLE FIRST RESPONDERS

The Nibley First Responders are a volunteer group of emergency medical technicians who respond to emergencies in Nibley and Millville. There are currently five members on the squad. They responded to 134 calls last year with each member attending approximately 68 hours of Continuing Medical Education. The unit covered 7,008 hours of on-call medical coverage in 2015 with call volume growing 14% from 2014 to 2015. Another 42 hours of class room and hands on training was provided by the First Responders to Scout Groups and Church organizations throughout the year. The expenses are split between Millville and Nibley based on population.

| Revenue | Account Number | Actual FY 2015 | Actual Year-to-date FY 2016 | Budget FY 2016 | Final Budget FY 2017 |
|-------------------------------|----------------|-------------------|-----------------------------------|-------------------|----------------------------|
| Cache County Grants | 24-36-321 | \$ 2,594 | 2,100 | \$ 2,000 | \$ - |
| State Grants | 24-36-322 | 4,851 | - | - | - |
| Nibley Contribution | 24-36-601 | 19,933 | 20,000 | 22,600 | 24,022 |
| Millville Contribution | 24-36-602 | - | 7,265 | 7,300 | 7,577 |
| Miscellaneous | 24-36-690 | 5,613 | - | - | - |
| Appropriate Fund Balance | 24-36-999 | - | - | - | - |
| Total Revenues | | \$ 32,991 | \$ 29,365 | \$ 31,900 | \$ 31,599 |
| Expenses | Account Number | Actual FY 2015 | Actual Year-to-date FY 2016 | Budget FY 2016 | Final Budget FY 2017 |
| Stipend | 24-40-110 | \$ 6,491 | \$ 6,500 | \$ 7,500 | \$ 8,000 |
| Employee Benefits | 24-40-130 | 497 | 983 | 800 | - |
| Travel | 24-40-230 | 1,622 | 1,576 | 1,650 | 1,650 |
| Office Supplies | 24-40-240 | - | - | - | - |
| Equipment Supplies & Maint. | 24-40-244 | 2,473 | 2,915 | 11,400 | 11,325 |
| Supplies-Medical | 24-40-245 | 1,922 | - | - | - |
| Uniforms | 24-40-247 | 611 | - | 2,000 | 2,000 |
| Vehicle Repair | 24-40-251 | 35 | 671 | 2,000 | 2,000 |
| Vehicle Fuel | 24-40-253 | 700 | - | 1,000 | 1,000 |
| Education And Training | 24-40-330 | 4,491 | 2,380 | 5,000 | 5,000 |
| Insurance | 24-40-510 | - | - | 550 | 624 |
| Capital Outlay | 24-40-740 | - | - | - | - |
| Depreciation | 24-40-799 | 3,244 | - | - | - |
| Total Expenditures | | \$ 22,086 | \$ 15,025 | \$ 31,900 | \$ 31,599 |
| Surplus/Deficit | | \$ 10,905 | \$ 14,340 | \$ - | \$ - |
| Beginning Cash Balance (Est.) | | | | | \$ 41,080 |
| Reserves (Fund Balance App.) | | | | | \$ - |
| Ending Cash Balance (Est.) | | | | | \$ 41,080 |

24-36-321 Cache County Grants – We do not anticipate receiving a County Grant

24-36-322 State Grants – As anticipated, the First Responders will not be receiving any moneys from this State grant this year. This grant has been received for several years and State representatives have indicated that they grant will be shared with other communities this year who have not had the benefit of the funds in other years.

24-36-601 Nibley Contribution and **24-36-602**– these amount were recalculated based on taking the total costs and then multiplying that number by 76.02% for Nibley and 23.98% for Millville, which are the population ratios for the cities. The Millville amount is then charged to that city.

24-40-110 Stipend – After discussion with our Auditor, we will be paying our volunteers by stipend and not salaries

24-40-130 Employee benefits – No longer needed as paying volunteers with a stipend

24-40-230 Travel – Hotel costs, mileage reimbursement and per diem for meals not included at conferences.

24-40-244 Equipment Supplies & Maint. – Medical supplies, office supplies, and equipment.

24-40-247 Uniforms – Hats, Jacket, Shirts etc.

24-40-251, 253 & 510 Insurance – Fuel, repair and insurance for the ambulance

24-40-330 Education & Training – Charges related to conferences, classes, and continuing education.





Capital Projects

Capital Projects

This fund is used to account for construction or large equipment projects that are primarily related to the General Fund. This fund received revenue from transfers or revenue from the General Fund.

| Revenue | Account Number | Actual FY 2015 | Actual Year-to-date FY 2016 | Budget FY 2016 | Final Budget FY 2017 |
|----------------------------|----------------|-------------------|-----------------------------|-------------------|----------------------|
| Park Reimb. From County | 45-38-612 | \$ - | \$ - | \$ 400,000 | \$ - |
| Transfer From General Fund | 45-38-700 | 580,000 | 40,000 | 40,000 | 251,173 |
| Sale Of Surplus Land | 45-38-710 | - | - | 100,000 | 80,000 |
| Grant - RAPZ | 45-38-720 | - | - | - | 140,000 |
| Grant - CIB | 45-38-724 | - | - | - | 17,500 |
| Grant - CCOG - 3200 S | 45-38-725 | - | - | - | 26,000 |
| Grant - CCOG - 2600 S | 45-38-726 | - | - | - | 200,000 |
| Grant - State | 45-38-730 | - | - | - | - |
| Appropriated Fund Balance | 45-38-910 | - | - | - | 395,000 |
| Total Revenues | | \$ 580,000 | \$ 40,000 | \$ 580,000 | \$ 1,109,673 |

Capital Project Revenue Accounts:

45-38-612 Park Reimbursement From County – This account is to receive funds from Cache County as reimbursement for the purchase of the 20-acre Heritage Park expansion. No funds are showing in the budget this year as it is not expected to be reimbursed this year.

45-38-700 Transfer from General Fund – These are funds that are transferred out of the General Fund as surplus and placed into the CPF for use on various projects.

45-38-710 Sale of Surplus Land – This would be the revenue from the sale of surplus park property. Specifically planned for sale this year are the two lots on 800 West just south of Nibley Park Ave.

45-38-720 Grant – RAPZ – Moved from 10-33-355 The City requested \$100,000 in RAPZ funds to begin work on Serenity Park. In 2014, the City was granted \$40,000 last year for the Heritage Park tennis court project. The City applied for another \$70,000 this year to complete that project but was not awarded any additional funds. The City intends to make up the shortfall using capital project funds.

45-38-724 Grant – CIB – The City plans to apply for grant funds to assist with the cost of updating the parks master plan.

45-38-725 Grant – CCOG 3200S – Moved from 10-33-324 We divided the 3200S/SR165 and below is 2600 S/SR 165 Over the past two years, the city applied for and was awarded two grants from the Cache County Council of Governments (CCCOG), including \$186,000 to redesign the 3200 S/SR165 Intersection, see 10-60-618 for reference, and \$200,000 this year for the 2600S/SR165 intersection project, see 10-60-620 for reference. These funds should be carried over into the FY15-16 budget because the projects are not yet complete.

45-38-726 Grant – CCOG 2600S– Moved from 10-33-324 For 2600 S/SR165 Over the past two years, the city applied for and was awarded two grants from the Cache County Council of Governments (CCCOG), including \$186,000 to redesign the 3200 S/SR165 Intersection, see 10-60-618 for reference, and \$200,000 this year for the 2600S/SR165 intersection project, see 10-60-620 for reference. These funds should be carried over into the FY15-16 budget because the projects have not been completed yet.

45-38-730 Grant – State – Safe Route’s to schools program. There are no funds anticipated in the category this year.

45-38-910 Appropriate Fund Balance – These are funds that would be appropriated out of existing CPF dollars to be used in the current budget year.

| Expenses | Account Number | Actual FY 2015 | Actual Year-to-date FY 2016 | Budget FY 2016 | Final Budget FY 2017 |
|-----------------------------------|----------------|-------------------|-----------------------------|-------------------|----------------------|
| Tennis Courts | 45-40-706 | \$ 111,971 | \$ 587 | \$ 110,000 | \$ 140,000 |
| Serenity Park | 45-40-707 | - | - | - | 100,000 |
| Veterans Memorial Park | 45-40-708 | - | - | - | 25,000 |
| 3200 S/SR165 | 45-40-731 | - | - | - | 100,000 |
| 2600 S/SR165 | 45-40-732 | - | - | - | 200,000 |
| Sidewalk 2600 S/SR165 | 45-40-733 | - | - | - | 70,000 |
| Street Maintenance | 45-40-734 | - | - | - | 70,000 |
| Public Works Yard | 45-40-735 | - | 3,449 | 125,000 | - |
| Facilities Parking Lot Pres. | 45-40-736 | - | 17,238 | 26,000 | - |
| Master Plans | 45-40-737 | - | 27,984 | 35,000 | 17,500 |
| Zollinger Acres Half Road | 45-40-738 | - | 8,690 | 67,000 | - |
| Nibley Park Bldg Upgrades | 45-40-739 | - | - | - | 40,000 |
| Splash Pad | 45-40-740 | - | - | - | 100,000 |
| River Trail | 45-40-741 | - | - | - | 28,000 |
| Utility Trailer | 45-40-742 | - | - | - | 4,500 |
| Sidewalk Projects | 45-40-743 | - | - | - | 100,000 |
| River Repair | 45-40-745 | - | - | - | 5,000 |
| ROW Acquisition- Trails | 45-40-746 | - | - | - | 109,673 |
| Reserves | 45-40-999 | - | - | 217,000 | - |
| Total Capital Expenditures | | \$ 111,971 | \$ 57,948 | \$ 580,000 | \$ 1,109,673 |
| Surplus/(Deficit) | | \$ 468,029 | \$ (17,948) | \$ - | \$ - |
| Beginning Cash Balance (est.) | | | | | \$ 602,585 |
| Reserves (Fund Balance App.) | | | | | (395,000) |
| Ending Cash Balance (est.) | | | | | \$ 207,585 |

CAPITAL PROJECT EXPENDITURE ACCOUNTS

45-40-706 Tennis Court – The Parks Master Plan, adopted by the City Council in April 2011, called for tennis courts to be constructed at Virgil Gibbons Heritage Park. This account shows the funds anticipated to be spent on the Tennis Court Construction Project. The amount reflected on this line includes \$40,000 the city was granted in FY14-15 RAPZ allocations. The Mayor has proposed potentially moving the courts to Nibley Park on 3200 South, which will be discussed during the upcoming update of the Parks Master Plan.

45-40-707 Serenity Park – These are funds budgeted to prepare the concept plan and potentially begin construction for the 20 acres recently acquired on the west side of Virgil Gibbons Heritage Park.

45-40-708 Veterans Memorial Park – Moved from 10-70-690 The Mayor proposed that the City convert the former recycle site next to City Hall into a veteran’s memorial park. The funds would be used to landscape the space. Staff hoped to work on the project in the previous year but was not able to due to workloads.

45-40-731 3200S/SR165 – Moved from 10-60-618 These funds are to contract for the design of the Highway 165/3200 South realignment project, which has been funded by a \$186,000 CCCOG grant. The City spent approximately \$17,000 of these funds in the FY14-15 budget year to hire a consultant to design realignment options. In FY15-16, the City spent \$140,000 to purchase the house at 3200S and SR-165 for right-of-way for a potential future realignment. The remaining approximately \$26,000+ in funds from the original \$200,000 grant, plus about \$13,000 in required match funds from the City, will be used to begin design of the realignment. The remainder of the funds to reach the \$100,000 budgeted comes from the Capital Project Fund balance.

45-40-732 2600S/SR165 – Moved from 10-60-621 The City anticipates this project may be done before this fiscal year begins, but that is contingent on the progress of the Ridgeline High School project. This is Nibley City’s contribution to the Cache County School District for the 2600S/SR165 intersection project, for which the City was successful in securing a CCCOG grant. See 10-33-320 for reference.

45-40-733 Sidewalk 2600 S/SR165 – These funds would be used to complete the sidewalk on the south side of 2600 South, just east of SR165. The public works department will return to the City Council with a specific plan before this project is constructed.

45-40-734 Street Maintenance – Moved from 10-60-610 Pavement maintenance funds. In the FY 14-15 Budget, \$225,000 was budgeted for pavement maintenance, which included \$155,000 that came from State gas tax funds and \$70,000 that came from the city’s general fund. \$70,000 was budgeted in this account last year and this year to show the City’s general fund contribution. The gas tax funds are now being tracked in fund 11 now, which is called B&C Road Funds. Based on changes with the state gas tax that were approved by the legislature in 2015, there are tracking requirements for these funds, which is why these accounts are separate. The City is required to continue spending at least as much in general fund dollars on this maintenance as was budgeted in 2015. The City cannot decrease its contribution now that gas tax revenue will be increasing.

The plan for these funds this year includes:

- Spot repairs of damaged roadways in the Elkhorn neighborhood in anticipation of future overlays of some of those roads the following year, and
- The purchase of a snowplow blade for the new front-end loader.

45-40-735 Public Works Yard- This accounts for the general fund share of PW yard improvements. The general fund paid for half of this project last year and the water department did not pay for any of it yet due to constraints in the water budget as a result of the water emergency and well project. The water department will repay the general fund for its quarter of the cost in a future budget year.

45-40-736 Facilities Parking Lot Preservation – This account was created to establish and fund a maintenance program for City parking lots, in order to increase lot longevity. In the FY15-16, these funds were used to resurface lots at Heritage Park and City Hall. The Parks Department will forgo funding in FY16-17 and plans to do a larger pavement rehabilitation project at Elkhorn Park in the FY17-18 budget year.

45-40-737 Master Plans - It has been the City's practice to allocate funds each year to update different master plans. This year, the City plans to complete and updated Parks, Trails and Recreation Plan. The City is pursuing a \$17,500 grant from the State Community Impact Board, which would be accounted for in the Capital Project Fund, and the remainder of the \$25,000 anticipated cost would be funded using park impact fee funds. See 56-40-622 for reference.

45-40-738 Zollinger Acres Half Road – Due to wetland issues, the City's portion of 1380 West was not able to be paved at the same time as the developer paved his half of the road. This project is no longer being proposed at this time. Staff proposed that the road be revisited at the time the property is developed.

45-40-739 Nibley Park Bldg. Upgrades – Staff proposes updating and remodeling of Old City Hall at Nibley Park, as approved in the current parks master plan, for rental and recreation programs. Staff will return to the City Council with a specific plan before this project is constructed.

45-40-740 Splash Pad – These funds were added to the Capital Projects budget contingent on a splash pad being added as an amenity in the Parks Master Plan update, which is planned to be updated later this year.

45-40-741 River Trail – This is the new trail to be constructed along the east side of the river next to Ridgeline High School. City staff obtained a CMAQ grant in the amount of \$372,000 to construct the trail. That grant requires a \$28,000 match from the city. UDOT will be contracting to have the trail built, so the grant funds will be handled by UDOT and will not need to be accounted for in the City budget, other than the City's match.

45-40-742 Utility Trailer – These funds are being allocated to the Recreation Department to purchase a utility trailer and canopies for events and concessions.

45-40-743 Sidewalk Projects – Moved from 10-60-590. These funds are budgeted 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 segment proposed for this year would create a continuous sidewalk along 250 West on the east and west sides of the road between 3200 S and 3700 S.

45-40-745 River Repair – Moved from 10-48-257. Funds are budgeted in this account in order to maintain the improvements made in the river restoration project, should damage occur during heavy river flows.

45-40-746 ROW Acquisition- Trails – These funds are budgeted to purchase Right-of-Way for future trails.



Water Department

Water

The Nibley City Water department likes to keep things interesting. The 2014-15 highlight, of course, was the diesel contamination. While not nearly as exciting as diesel in the water, 2015-16 did bring another major project, the construction of a new well at approximately 3700 South 640 West.

In 2016-17, the Water Department, in conjunction with Mayor Dustin, will be holding a contest where the public can submit entries to name the new well. We are excited for this chance for a department, which usually stays behind the scenes, to have more interaction with the public.

2015-16 Department Accomplishments

- The top accomplishment for the department this year has been the construction of the new well on 640 West.
- In addition to drilling the well, the department has installed new water lines along 4000 South and 640 West to connect to the new well, including the following:
 - 2,000 feet of 16" PVC pipe from the new well to 4000 South
 - 2,000 feet of 18" pipe along 4000 South from 250 West to 640 West
 - 1500 feet of 12" pipe along 640 West from the new well to Scott Farms.

2016-17 Department Projects

Construction and Maintenance

- Finish the 640 West well project.
- The Water department will be working on connecting new and existing water lines in the City by installing pipe in the following areas:
 - 2000' of 12" pipe from 3480 S to 3200 S replacing 6 water services along the way
 - Tie in 3480 S and 3440 S into 640 W line
 - Replace 400' of 8" pipe on 2900 S
 - This includes replacing 4 water services along 2900 South, installing 3 new water valves and a fire hydrant.
- Install pressure reducing valve (PRV) at the new 640 Well. The PRV will have automated controls and upgraded SCADA.
- Install automated controls on selected PRVs.
- Install 8" sleeve and 2" water service on the east side of the Highway 165 and 2600 South intersection.
 - This will allow the City to provide water service to the City property around Ridgeline High School.
- Install and repair meters
- Collect, monitor and report required monthly and yearly water samples
- Fix water leaks as they arise
- Attend continuing education training and conferences, as needed, to maintain water system certification.
- Set up cross connection prevention system to prevent water contamination.
- Install telemetry equipment in the two reservoir tanks that do not currently have measuring devices.
- Purchase a new front-end loader. The cost will be equally shared with the Sewer Department.

PROJECT PRIORITIZATION

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

- 51-40-746 Bore power and water lines under railroad tracks
- 51-40-746 Install power conduit for new well house
- 51-40-746 Install 2,000 feet of 16" water main along 640 W from 3700 S to 4000 South
- 51-40-746 Construct pump house for new well
- 51-40-746 Install Pressure Reducing Station for new well and telemetry
- 51-40-746 Install 2000 feet of 12" on 640 West from Scott Farm to 3200 South
- 51-40-730 Telemetry and SCADA upgrades at tank site
- 51-40-515 Develop a plan and figure out what to do with Yates Spring
- 51-40-250 2900 South Waterline upsize
- 51-40-740 Purchase ½ loader
- 2 or 3 Million Gallon storage tank 2022
- Construct 1200 West well 2026

Water Revenue

| Revenues | Account Number | Actual FY 2015 | Actual Year-to-date FY 2016 | Budget FY 2016 | Final Budget FY 2017 |
|-------------------------------------|----------------|-------------------|-----------------------------|---------------------|----------------------|
| Miscellaneous | | | | | |
| Interest Earned | 51-36-610 | \$ 31,151 | \$ - | \$ 1,500 | \$ 1,500 |
| Sale Of Fixed Assets | 51-36-690 | - | 122 | - | 65,000 |
| Water Share Rents | 51-36-692 | - | - | 100 | 100 |
| Water Collar Fee | 51-36-694 | 4,450 | 4,200 | 5,000 | - |
| Total Miscellaneous Revenues | | \$ 35,601 | \$ 4,322 | \$ 6,600 | \$ 66,600 |
| Utility Revenue | | | | | |
| Appropriate Fund Balance | 51-37-601 | \$ - | \$ - | \$ 757,525 | \$ 888,791 |
| Interest Earned | 51-37-610 | 5,987 | - | 5,000 | 5,000 |
| Water Charges | 51-37-710 | 638,495 | 556,744 | 610,000 | 612,000 |
| Connection Fees | 51-37-750 | 44,330 | 48,000 | 42,000 | 31,500 |
| Penalties | 51-37-780 | 30,484 | 28,637 | 30,000 | 30,000 |
| Trans From Impact Fee Fund | 51-37-792 | - | - | - | - |
| Bond Proceeds | 51-37-794 | - | - | - | - |
| Total Utility Revenue | | \$ 719,296 | \$ 633,382 | \$ 1,444,525 | \$ 1,567,291 |
| Total Utility Fund Revenues | | \$ 754,897 | \$ 637,704 | \$ 1,451,125 | \$ 1,633,891 |

| Operating & Capital Expenses | Account Number | Actual FY 2015 | Actual Year-to-date FY 2016 | Budget FY 2016 | Final Budget FY 2017 |
|---|----------------|-------------------|-----------------------------|---------------------|----------------------|
| Water Operating | 51-40-000 | \$ 340,093 | \$ 262,753 | \$ 97,625 | \$ 465,300 |
| Capital Outlay Improvements | 51-40-730 | - | 76,126 | 87,500 | 12,000 |
| Capital Outlay Equipment | 51-40-740 | - | - | - | 65,000 |
| Well Construction | 51-40-746 | - | 369,166 | 700,000 | 800,000 |
| Debt Service | 51-40-810 | 14,115 | 87,178 | 95,000 | 95,000 |
| Reserves | 51-40-850 | - | - | - | - |
| Administrative Charge | 51-40-910 | 132,530 | 171,000 | 171,000 | 196,591 |
| Total Operating & Capital Expenses | | \$ 486,738 | \$ 966,223 | \$ 1,451,125 | \$ 1,633,891 |
| Surplus/Deficit | | \$ 268,159 | \$ (328,519) | - | |

51-36-610 Interest earned – 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.

51-36-690 Sale of Assets – Used to account for the sale of surplus equipment. It is anticipated that two backhoes will be sold as surplus this year, one from the water department and one from the sewer department.

51-36-692 Water Share Rents – These are funds paid to the city for water shares the city is not using but is instead renting out to residents.

51-36-694 Water Valve Collar Fees – These are fees developers pay to reimburse the City for done by Public Works staff to align water valve collars after construction.

51-37-601 Appropriate Fund Balance – These funds are carried-over and appropriated well construction funds that are being carried over into the next fiscal year. Based on the well construction plan approved by City Council.

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

51-37-710 Water Charges – Budget \$610,000, based on projected sales based on past year. Nibley City's water fee schedule will be updated this year in order to comply with S.B. 28, which requires the establishment of an increasing rate structure for culinary water. Based on how that fee schedule is structured, the revenue in this account could change. The City Council will adopt the new schedule when it is proposed.

51-37-750 – Connection Fee – This is a \$700 per connection fee to install water meters. Budgeting \$31,500 based on 45 houses.

51-37-780 Penalties – Fees for late bill payments.

51-37-792 Trans from Impact Fee fund – No transfer is proposed this year

Water Expenditures

| Fund Detail Budget- Expenses | Account Number | Actual | | Budget FY 2016 | Final Budget FY 2017 |
|----------------------------------|----------------|-------------------|----------------------|---------------------|----------------------|
| | | Actual FY 2015 | Year-to-date FY 2016 | | |
| Salaries & Wages | 51-40-110 | \$ 104,343 | \$ 73,350 | \$ 61,650 | \$ 74,000 |
| Employee Benefits | 51-40-130 | 36,119 | 25,172 | 26,625 | 33,000 |
| Travel | 51-40-230 | 1,210 | 1,449 | 2,000 | 2,200 |
| Office Supplies | 51-40-240 | 239 | - | 500 | 500 |
| Uniforms | 51-40-247 | 1,202 | 1,026 | 1,100 | 1,100 |
| Water Meters | 51-40-249 | 48,029 | 25,341 | 30,000 | 30,000 |
| Maintenance - General | 51-40-250 | 62,880 | 31,714 | 65,000 | 65,000 |
| Utilities | 51-40-270 | 69,481 | 83,832 | 69,000 | 84,000 |
| Telephone | 51-40-280 | 1,440 | 1,014 | 1,750 | 1,500 |
| Dues & Memberships | 51-40-300 | 593 | 716 | 1,000 | 1,500 |
| Professional Services | 51-40-310 | - | 52 | 1,000 | 10,000 |
| Education & Training | 51-40-330 | 793 | 1,047 | 2,000 | 2,000 |
| Water Share Assessments | 51-40-335 | 7,590 | 10,270 | 18,300 | 19,000 |
| Work Order Software | 51-40-370 | - | - | 1,200 | - |
| Water Testing | 51-40-442 | 5,874 | 1,500 | 6,500 | 6,500 |
| Water Shares | 51-40-443 | - | 130 | 30,000 | 30,000 |
| Engineering Expense | 51-40-514 | 300 | 3,376 | 5,000 | 5,000 |
| Emergency Expense | 51-40-515 | - | 2,764 | 75,000 | 100,000 |
| Capital Outlay Improvements | 51-40-730 | - | 76,126 | 87,500 | 12,000 |
| Capital Outlay Equipment | 51-40-740 | - | - | - | 65,000 |
| Well Construction | 51-40-746 | - | 369,166 | 700,000 | 800,000 |
| Debt Service | 51-40-810 | 14,115 | 81,000 | 80,000 | 83,000 |
| Debt Service Interest | 51-40-820 | - | 6,178 | 15,000 | 12,000 |
| Reserves | 51-40-850 | - | - | - | - |
| Administrative Charge | 51-40-910 | 132,530 | 171,000 | 171,000 | 196,591 |
| Total Water Fund Expenses | | \$ 486,738 | \$ 966,223 | \$ 1,451,125 | \$ 1,633,891 |

Water Expenditures

51-40-110 Salaries – Adjusting per annual changes. Includes pay for half of three full-time employees (Justin, Josh, and Kaden). The other half of their wages are paid through the sewer department.

51-40-130 Benefits – Adjusting based on premium/contribution changes and actual costs. Half of benefits are paid from this department. The other half of the benefits for those employees are paid through the sewer department.

51-40-230 Travel – Hotel costs, mileage reimbursement and per diem for meals not included at conferences.

51-40-240 Office supplies – Clerical supplies

51-40-247 Uniforms - Used to buy required clothing (shirts, sweatshirts, cold weather gear, boots.)

51-40-249 Water Meters – Budget for purchasing new meters. The amount for meters is reimbursed to the city by customers when it is installed.

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

51-40-270 Utilities – Costs for electric utility charges for well pumps.

51-40-280 Telephone – Half of Josh, Justin and Kaden’s cell phone allowance, and Justin iPad data charge.

51-40-300 Dues and Membership – Fees for professional membership in American Public Works Association and Rural Water Association.

51-40-310 Professional Services – for professional services other than legal or engineering. The City expects to hire an outside consultant to do an analysis of the City’s water rights.

51-40-330 Education & Training – For the charges related to conferences, classes, continuing education.

51-40-335 Water Share Assessments –Fees paid to the irrigation companies for the City’s water shares the in each company. This has been raised as some assessment fees have gone up.

51-40-370 Work Order Software – Moved to software 10-50-370

51-40-442 Water Testing – These funds are used for monthly testing of culinary water to ensure the safety of the water.

51-40-443 Water Shares – Funds are for new shares that might become available for purchase by the City during the year.

51-40-514 Engineering – Engineering costs for water-related projects.

51-40-515 Emergency Expense – Funds for repair or mitigation of the contaminated Yeates Spring. This may include moving the water right to another location and will include engineering and legal reviews of the options.

51-40-730 Capital Outlay Improvements – These are funds that have been used for water line upsizing in past budget years. Sometimes the city will pay to upsize water lines in certain areas when the City foresee that future needs will exceed what might be required for a specific development where a water line is already being installed. No water line upsizes are anticipated this year. The funds budgeted this year will be used to install telemetry measuring devices in all of the water reservoir tanks. Currently, only one of the three tanks has telemetry. The telemetry allows for computerized control and tracking of the system and will allow staff to be able to see what the water level is in each tank.

51-40-740 Capital Outlay Equipment – These are funds that will be the water department’s share of the purchase of a new front-end loader.

51-40-746 Well Construction – \$800,000 is being budgeted out of the water department, in addition to \$200,000 from Water Impact Fees, to finalize the construction of the new well on 640 West. These funds will be used according to the following chart:

| | |
|--|--------------|
| Well House | \$550,000.00 |
| SCADA | \$100,000.00 |
| Emergency Generator | \$110,000.00 |
| Power | \$45,000.00 |
| Rail Road Water Crossing | \$55,000.00 |
| PRV Vault | \$75,000.00 |
| 12" Line from Scott Farm to 3200 South | \$100,000.00 |

51-40-810 Debt Service Principal– For principle on debt service on \$850,000 water bond. Changed debt service amount based on new payment to \$80,000.

51-40-820 Debt Service Interest - Interest on debt service on \$850,000 water bond

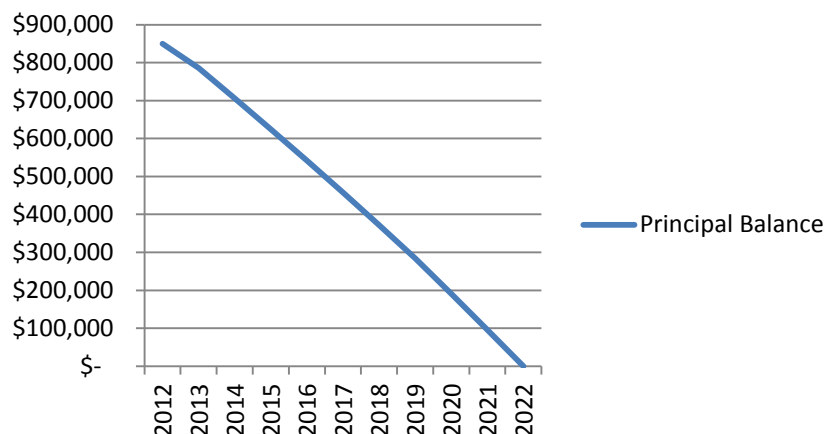
51-40-910 Admin Charge to General Fund – Based upon expenses in General Fund.

Water Department Debt Service

Water Revenue & Refunding Bonds, Series 2012

| Date | Total Payment | Principal Balance |
|----------|---------------|-------------------|
| 7/1/2012 | - | \$ 850,000 |
| 7/1/2013 | 71,437.50 | 786,000 |
| 7/1/2014 | 86,877.50 | 706,000 |
| 7/1/2015 | 87,177.50 | 625,000 |
| 7/1/2016 | 88,468.75 | 542,000 |
| 7/1/2017 | 88,742.50 | 458,000 |
| 7/1/2018 | 90,007.50 | 372,000 |
| 7/1/2019 | 91,255.00 | 284,000 |
| 7/1/2020 | 95,485.00 | 191,000 |
| 7/1/2021 | 96,671.25 | 96,000 |
| 7/1/2022 | 96,840.00 | - |

640 West Well Debt Service





Sewer Department

Sewer Department

Because of its relatively young age, the Nibley City sewer system has lower maintenance costs than what might otherwise be expected. The majority of the Sewer department budget is spent on cleaning and videoing the system.

The following are accomplishments of the Sewer Department in FY2015-16:

- Adopted a sewer master plan
- Completed cleaning the entire Nibley City sewer system
- Repaired the water system at the Hansen Lift Station
- Installed a 2" water line outside the Hansen Lift Station, which will be used to clean the lift station
- Installed retractable safety leashes at the Hansen Lift Station
- Replaced the level sensor in the Scott Farms Lift Station

The following are goals for the Sewer Department for FY16-17:

- Purchasing a truck primarily for the use of the Sewer Department.
- Purchase a new front-end loader. The cost will be equally shared with the Sewer Department.

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

- 52-72-250 Install power monitoring on individual pumps at Hansen Lift Station
- 52-72-250 Replace Air Vacs on force main from Hansen to Logan
- 52-72-740 Purchase new truck
- 52-72-740 Purchase ½ loader

Sewer Revenue

| Revenues | Account Number | Actual FY 2015 | Actual Year-to-date FY 2016 | Budget FY 2016 | Final Budget FY 2017 |
|-------------------------------|----------------|-------------------|-----------------------------------|-------------------|----------------------------|
| CIB Grant | 52-38-345 | \$ - | \$ 34,956 | \$ - | \$ - |
| Millville Maintenance And Use | 52-38-550 | 12,280 | - | 10,000 | 10,000 |
| Appropriate Fund Balance | 52-38-601 | - | - | 88,275 | - |
| Interest | 52-38-610 | 3,477 | - | 3,000 | - |
| Sale Of Fixed Assets | 52-38-690 | | | | 65,000 |
| Miscellaneous | 52-38-692 | 900 | - | 1,000 | 1,000 |
| Sewer Manhole Collar Fee | 52-38-694 | - | - | 4,000 | - |
| Sewer Service Fees | 52-38-710 | 836,158 | 808,820 | 780,000 | 1,100,000 |
| Total Revenues | | \$ 852,815 | \$ 843,776 | \$ 886,275 | \$ 1,176,000 |

| Operating & Capital Expenses | Account Number | Actual FY 2015 | Actual Year-to-date FY 2016 | Budget FY 2016 | Final Budget FY 2017 |
|---|----------------|-------------------|-----------------------------------|-------------------|----------------------------|
| Operating Charges | 52-72-000 | \$ 360,483 | \$ 431,562 | \$ 531,495 | \$ 725,409 |
| Capital Outlay Improvements | 52-72-730 | - | - | 62,500 | - |
| Capital Outlay Equipment | 52-72-740 | - | - | - | 107,000 |
| Sewer Construction | 52-72-750 | - | - | - | - |
| Debt Service | 52-72-810 | - | 147,000 | 120,000 | 147,000 |
| Reserves | 52-72-850 | - | - | 1,280 | - |
| Administrative Charge | 52-72-910 | 128,204 | 171,000 | 171,000 | 196,591 |
| Transfer To Capital Projects | 52-72-911 | - | - | - | - |
| Total Operating & Capital Expenses | | \$ 488,687 | \$ 749,562 | \$ 886,275 | \$ 1,176,000 |
| Surplus/Deficit | | \$ 364,128 | \$ 94,214 | \$ - | \$ - |
| Beginning Cash Balance (est.) | | | | | \$ 605,833 |
| Reserves (Fund Balance App.) | | | | | - |
| Ending Cash Balance (est.) | | | | | - |

52-38-550 Millville Maintenance – This is the anticipated revenue from charges Nibley will levy upon Millville for maintenance on the sewer system and the fees for using the system with the new High School being connected to Nibley’s system.

52-38-610 Interest – 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 Assets – Used to account for the sale of surplus equipment. It is anticipated that two backhoes will be sold as surplus this year, one from the water department and one from the sewer department.

52-38-694 Sewer Manhole Collar Fee – Combined with New Development Infrastructure in 10-60-260.

52-38-710 Sewer Service Fees – Assuming the sewer rate would not increase in the next year, the budget for sewer service fees would be approximately \$800,000 for next year based on actual receipts this year and growth in housing in the City. However, it is anticipated that Logan City will increase the sewer treatment fee

beginning in January of 2017, which will result in additional revenue once Nibley adopts a commensurate increase in the sewer rate. Therefore, the City is budgeting an increased amount assuming the cost Logan charges is likely to at least double.

The fee Nibley City charges residents is currently \$42 per month. Approximately \$12 of this fee is paid to Logan City for treatment. Logan estimates that amount will likely increase by \$15 to \$20 per month per residence due to the cost of constructing a new treatment facility. The remainder of the fee Nibley charges is used for department operations and debt service.

Sewer Expenditures

| Fund Detail Budget- Expenses | Account Number | Actual FY 2015 | Actual Year-to-date FY 2016 | Budget FY 2016 | Final Budget FY 2017 |
|----------------------------------|----------------|-------------------|-----------------------------|-------------------|----------------------|
| Salaries & Wages | 52-72-110 | \$ 48,301 | \$ 96,181 | \$ 119,250 | \$ 74,000 |
| Employee Benefits | 52-72-130 | 16,452 | 29,361 | 46,525 | 33,000 |
| Travel | 52-72-230 | 614 | - | 1,500 | 1,500 |
| Maintenance | 52-72-250 | 59,820 | 12,455 | 10,000 | 22,409 |
| Sewer Cleaning & Inspection | 52-72-260 | - | 39,552 | 60,000 | 35,000 |
| Utilities | 52-72-270 | 9,673 | 9,130 | 11,000 | 11,000 |
| Waste Water Treatment Logan | 52-72-275 | 224,720 | 237,411 | 235,000 | 500,000 |
| Telephone | 52-72-280 | 645 | 900 | 720 | 1,500 |
| Dues & Memberships | 52-72-300 | - | 517 | 500 | 1,000 |
| Legal Expense | 52-72-311 | 153 | 5,951 | 10,000 | 10,000 |
| Education & Training | 52-72-330 | 105 | - | 1,000 | 1,000 |
| Engineering Expense | 52-72-514 | - | 104 | 5,000 | 5,000 |
| Debt Service Reserves | 52-72-635 | - | - | 1,000 | - |
| Sewer Reserve Fund | 52-72-636 | - | - | 20,000 | 30,000 |
| Repair & Replace Fund | 52-72-637 | - | - | 10,000 | - |
| South End Sewer Study | 52-72-700 | - | - | - | - |
| Capital Outlay Improvements | 52-72-730 | - | - | 62,500 | - |
| Capital Outlay Equipment | 52-72-740 | - | - | - | 107,000 |
| Debt Service | 52-72-810 | - | 147,000 | 120,000 | 147,000 |
| Administrative Charge | 52-72-910 | 128,204 | 171,000 | 171,000 | 196,591 |
| Transfer To Capital Projects | 52-72-911 | - | - | - | - |
| Reserves | 52-72-999 | - | - | 1,280 | - |
| Total Sewer Fund Expenses | | \$ 488,687 | \$ 749,562 | \$ 886,275 | \$ 1,176,000 |

SEWER EXPENDITURES

52-72-110 Salaries – Adjusting per annual changes. Includes 50% pay for three employees shared with Water Dept. - Justin, Josh and Kaden.

52-72-130 Benefits – adjusting based on premium/contribution changes and actual costs.

52-72-230 Travel – This account is for hotel costs, mileage reimbursement and per diem for meals not included at conferences.

52-72-250 Maintenance – This account is for repairs on the sewer system.

52-72-260 Sewer Cleaning & Inspection – Cost for cleaning and visually inspecting the sewer system. The department attempts to clean 1/3 of the system each year, so the entire system is cleaned every 3 years.

52-72-270 Utilities – Electricity costs for pumps at sewer lift stations.

52-72-275 Wastewater Treatment – This is the amount paid to Logan City for treatment of the wastewater the City sends to Logan for treatment. It is anticipated that Logan City will increase the sewer treatment fee beginning in January of 2017, which will result in additional expenditures for sewer fees.

52-72-280 Telephone – budget for half of cell allowance of Justin, Josh and Kaden

52-72-300 Dues & Memberships – Fees for professional membership in American Public Works Association and Rural Water Association.

52-72-311 Legal - This is for the services performed by our City Attorney.

52-72-330 Education and Training – Costs for training and conferences to maintain licenses.

52-72-514 Engineering - This is the fees charged by our City engineers relating to sewer department.

52-72-635 Debt Service Reserves – These are funds that were required as part of the sewer construction loan. As of this year, they are no longer required by the loaning entity. The funds from this account will be combined with 52-72-636 to keep funds for future repairs.

52-72-636 Sewer Reserve Fund – These are funds that were required as part of the sewer construction loan. As of this year, they are no longer required by the loaning entity. The funds from this account will be combined with 52-72-635 and 52-72-637 to keep funds for future repairs

52-72-637 Repair and Replace Reserve – These are funds that were required as part of the sewer construction loan. As of this year, they are no longer required by the loaning entity. The funds from this account will be combined with 52-72-636 to keep funds for future repairs.

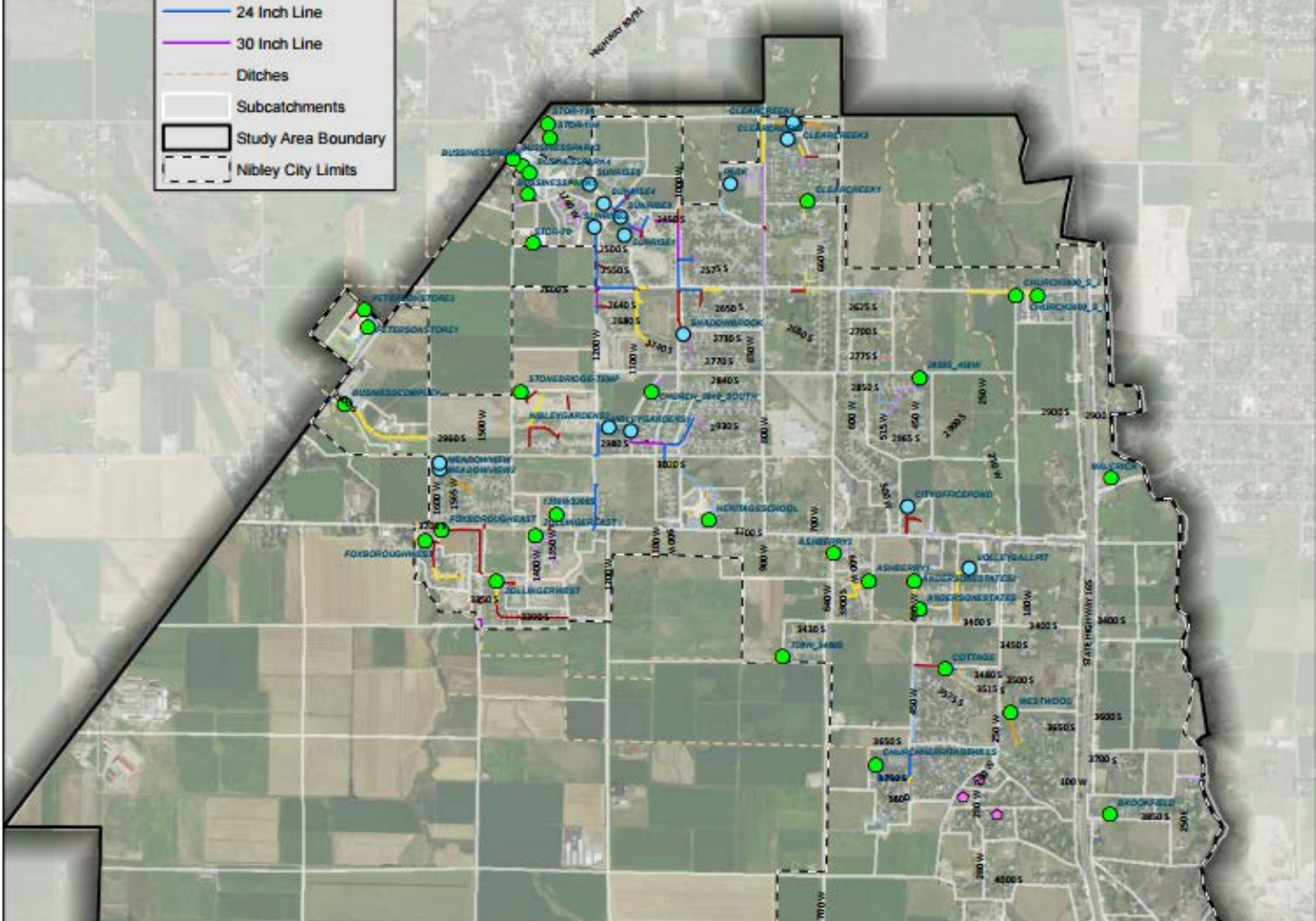
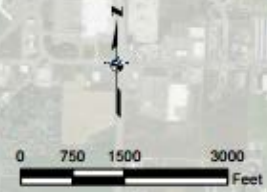
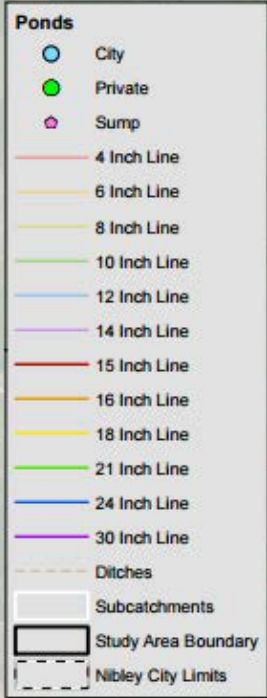
52-72-730 Capital Outlay Improvements – The sewer department is planning for some capital improvements and may propose some in a later version of the budget this year.

52-72-740 Capital Outlay Equipment – The Sewer department needs to purchase a pickup truck this year. The State Contract rate is \$42,000. This also includes \$65,000 that will be the sewer department's share of the purchase of a new front-end loader.

52-72-810 Debt Service- Principal – 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. The city has been making additional payments on this debt to retire the debt early. This year the City will not make an additional payment as the impact fees on hand can be held for an additional year to earn more interest.

52-72-910 Admin Charge to General Fund – Based upon expenses in General Fund.

Storm Drain System Existing



Stormwater Department

STORMWATER

The Stormwater Department is spending the last part of this fiscal year diligently working to update the City's Stormwater Management Plan, an update that is mandated by changes to the State of Utah's new Municipal Separate Storm Sewer System (MS4) Permit. Other accomplishments of the department this year have included:

COMPLETION OF A STORMWATER MASTER PLAN

- Adopted by City Council September 2015

CONSTRUCTION

- Installed a drain line through Old Nibley Park that runs 1000ft from the center of the park where flooding was occurring to a storm box on the corner of 3200 South and 250 East.
- Installed 415ft of storm drain line in River Meadows subdivision that connected the storm drain box from the street to the Blacksmith Fork River.

INSPECTIONS

- Performed hundreds of site inspections for new and existing construction sites.

UPCOMING DEPARTMENT GOALS

- Contract for cleaning the storm water system similar to what is done with the sewer.
 - This will ensure that the City remains compliant with the new State of Utah MS4 permit.
- Perform site inspections, pre-construction reviews and the update to problem areas in the storm water system.

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

- 53-40-730 Install a min of 3 stormwater bmps (snouts) in outfalls to improve water quality.
- 53-40-730 3200 South and 1500 West tie in.
- 53-40-514 Engineering plan and designs for 3200 South 1350 crossing.
- 53-40-514 Engineering plan and designs for 2600 south 600 to 550 West pipe.
- 2600 South Regional Pond and piping



We All Live Downstream
stormwatercoalition.org

Stormwater Expenses

| Fund Detail Budget- Expenses | Account Number | Actual FY 2015 | Actual Year-to-date FY 2016 | Budget FY 2016 | Final Budget FY 2017 |
|---------------------------------------|----------------|------------------|-----------------------------|-------------------|----------------------|
| Salaries & Wages | 53-40-110 | \$ 34,955 | \$ 39,261 | \$ 46,000 | \$ 30,000 |
| Seasonal Salaries & Wages | 53-40-115 | - | - | - | 5,700 |
| Employee Benefits | 53-40-130 | 12,574 | 12,338 | 19,000 | 14,000 |
| Travel | 53-40-230 | - | - | 500 | 500 |
| Maintenance | 53-40-250 | 7,296 | 3,415 | 16,000 | 16,000 |
| Canal Maintenance | 53-40-260 | - | 3,500 | 3,500 | 3,500 |
| Cleaning | 53-40-270 | - | - | - | 25,000 |
| Telephone | 53-40-280 | 607 | 390 | 540 | 360 |
| Membership & Dues | 53-40-300 | - | - | - | 750 |
| Education & Training | 53-40-330 | 50 | 2,546 | 500 | 500 |
| Engineering | 53-40-514 | 10,100 | 2,505 | 5,000 | 5,000 |
| Capital Outlay Improvements | 53-40-730 | - | - | 62,500 | 37,503 |
| Capital Outlay Equipment | 53-40-740 | - | - | - | - |
| Administrative Charge | 53-40-910 | 28,450 | 38,000 | 38,000 | 43,687 |
| Reserves | 53-40-999 | - | - | - | - |
| Total Stormwater Fund Expenses | | \$ 94,032 | \$ 101,955 | \$ 191,540 | \$ 182,500 |

53-40-110 Salaries – Adjusting per annual changes. Includes pay for half of one employee (BJ).

53-40-115 Seasonal Salaries & Wages – Wages for one seasonal employee working 8 months of the year.

53-40-130 Benefits – Adjusting based on premium/contribution changes and actual costs.

53-40-230 Travel – Hotel costs, mileage reimbursement and per diem for meals not included at conferences.

53-40-250 Maintenance- General – for repair and maintenance of storm water facilities.

53-40-260 Canal Maintenance - \$3,500 was budgeted as the contribution to the Nibley Blacksmith Fork Canal Company for shared maintenance of storm water facilities based on the agreement with the company.

53-40-270 Cleaning – Nibley City is going to begin contracting to have a section of the SW pipes cleaned each year. This is something that has never been done before.

53-40-280 Telephone – One-half of BJ's phone allowance.

53-40-300 Membership Dues – Fees for professional membership in American Public Works Association.

53-40-330 Education & Training – For the charges related to conferences, classes, continuing education.

53-40-514 Engineering – This is the fee charged by City engineers for services related to stormwater facilities.

53-40-730 Capital Outlay Improvements – These funds will be used to accomplish several construction projects on the Stormwater Department's Capital Improvement list .

53-40-910 – Admin Charge to General Fund – Based upon expenses in General Fund.

Impact Fees



Impact Fee Funds

Water Impact Fees

| Revenue | Account Number | Actual FY 2015 | Actual Year-to-date FY 2016 | Budget FY 2016 | Final Budget FY 2017 |
|-------------------------------|-------------------|-------------------|-----------------------------------|-------------------|----------------------------|
| Appropriation Of Fund Balance | 55-37-601 | \$ - | \$ - | \$ 580,000 | \$ 112,250 |
| Water Impact Fees | 55-37-790 | 136,200 | 142,741 | 120,000 | 87,750 |
| Total Revenues | | \$ 136,200 | \$ 142,741 | \$ 700,000 | \$ 200,000 |

| Operating & Capital Expenses | Account Number | Actual FY 2015 | Actual Year-to-date FY 2016 | Budget FY 2016 | Final Budget FY 2017 |
|-------------------------------|-------------------|-------------------|-----------------------------------|-------------------|----------------------------|
| West Side Well | 55-40-750 | \$ - | \$ 503,932 | \$ 700,000 | \$ 0,000 |
| Reserves | 55-40-760 | - | - | - | - |
| Total Capital Expenses | | \$ - | \$ - | \$ 700,000 | \$ 200,000 |
| Surplus/(Deficit) | | \$ 136,200 | \$ (361,191) | \$ - | \$ - |
| Beginning Cash Balance (Est.) | | | | | \$ 112,250 |
| Reserves (Fund Balance App.) | | | | | \$ 112,250 |
| Ending Cash Balance (Est.) | | | | | \$ - |

Revenue:

55-37-601 – Appropriation of Fund Balance – This is used to allocate fund balance to be used in the current year.

55-37-790 Water Impact Fees – Based on an estimated 45 homes being built this year.

Expenditures:

55-40-750 West Side Well – Any impact fees collected this budget year are anticipated to be combined with Water Department funds in 51-40-746 to complete the well project.

Park Impact Fees

| Revenue | Account Number | Actual FY 2015 | Actual Year-to-date FY 2016 | Budget FY 2016 | Final Budget FY 2017 |
|-------------------------------|----------------|-------------------|-----------------------------|-------------------|----------------------|
| Appropriation of fund balance | 56-37-601 | \$ - | \$ - | \$ - | \$ 10,000 |
| Park impact fees | 56-37-790 | 270,600 | 310,500 | 270,000 | 202,500 |
| Total Revenues | | \$ 270,600 | \$ 310,500 | \$ 270,000 | \$ 212,500 |

| Operating & Capital Expenses | Account Number | Actual FY 2015 | Actual Year-to-date FY 2016 | Budget FY 2016 | Final Budget FY 2017 |
|-------------------------------|----------------|-------------------|-----------------------------|-------------------|----------------------|
| Serenity Park | 56-40-751 | \$ - | \$ - | \$ 100,000 | \$ 100,000 |
| Park Master Plan Update | 56-40-622 | - | - | 25,000 | 35,000 |
| Reserves | 56-40-760 | - | - | 145,000 | 77,500 |
| Property purchase region park | 56-40-755 | 464,349 | - | - | - |
| Total Capital Expenses | | \$ 464,349 | \$ - | \$ 270,000 | \$ 212,500 |

Surplus/(Deficit) **\$ (193,749)** **\$ 310,500** **\$ -** **\$ -**

Beginning Cash Balance (est.) \$ 385,010
 Reserves (Fund Balance App.) (10,000)
Ending Cash Balance (est.) **\$ 375,010**

Revenue:

56-37-790 Park Impact Fees – Estimated revenue based on 45 homes being built this year.

Expenditures:

56-40-751 Serenity Park – These are funds being budgeted to begin work to construct a park on the new 20-acre property on the west side of Heritage Park. Initial work may include more detailed planning, grading, utilities, etc. and may include some planting and paving.

56-40-622 Park Master Plan Update – These funds would pay for an update of the park master plan, which would include incorporating Serenity Park into the City’s overall park plans. The plan was last updated in 2011.

Sewer Impact Fees

| Revenue | Account Number | Actual | Actual | Budget | Final |
|--------------------------|----------------|-------------------|----------------------|-------------------|------------------|
| | | FY 2015 | Year-to-date FY 2016 | FY 2016 | Budget FY 2017 |
| Appropriate fund balance | 57-37-601 | \$ - | \$ - | \$ 280,500 | \$ 19,375 |
| Interest earnings | 57-37-610 | 5,781 | - | 1,000 | 1,000 |
| Sewer Impact fees | 57-37-790 | 123,575 | 139,370 | 103,500 | 77,625 |
| Total Revenues | | \$ 129,356 | \$ 139,370 | \$ 385,000 | \$ 98,000 |

| Operating & Capital Expenses | Account Number | Actual | Actual | Budget | Final |
|-----------------------------------|----------------|-------------|----------------------|-------------------|------------------|
| | | FY 2015 | Year-to-date FY 2016 | FY 2016 | Budget FY 2017 |
| Debt service | 57-40-810 | \$ - | \$ 98,000 | \$ 385,000 | \$ 98,000 |
| Total Capital Expenditures | | \$ - | \$ - | \$ 385,000 | \$ 98,000 |

| | | | | |
|-----------------------------------|-------------------|------------------|-------------|-------------------|
| Surplus/(Deficit) | \$ 129,356 | \$ 41,370 | \$ - | \$ - |
| Beginning Cash Balance (est.) | | | | \$ 564,119 |
| Reserves (Fund Balance App.) | | | | (19,375) |
| Ending Cash Balance (est.) | | | | \$ 544,744 |

Revenue:

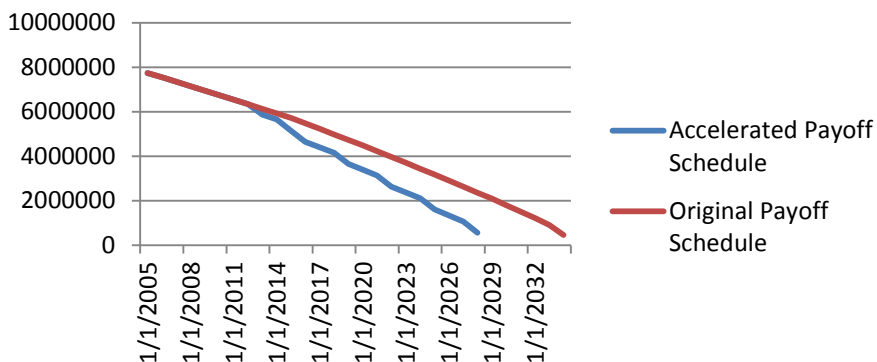
57-37-601 Appropriate Fund Balance – This account is used to appropriate funds from the fund balance that are mature and must now be paid against the sewer loan, so they can be paid against the sewer debt. Impact fees must be expended within six years of collection. No funds are mature this year, so the balance is being held to earn interest.

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

57-37-790 Sewer Impact Fees – Estimated revenue based on 45 homes being built in the year.

Expenditures:

57-40-810 Debt Service Principal - The City has been able to pay an additional \$300,000 on our Sewer Loan the past several years with impact fees that need to be spent. This year we are electing to not pay this fee as no impact fees are mature at this time and can be held to earn interest. The new amount for the basic payment for the current fiscal year is \$98,000.



Stormwater Fund

| Revenue | Account Number | Actual FY 2015 | Actual Year-to-date FY 2016 | Budget FY 2016 | Final Budget FY 2017 |
|---------------------------|----------------|------------------|-----------------------------|------------------|----------------------|
| Interest Earnings | 58-37-610 | \$ 337 | \$ - | \$ 2,000 | \$ 2,000 |
| Basin Construction | 58-37-790 | 12,100 | 19,351 | 20,000 | 5,000 |
| Appropriated Fund Balance | 58-37-990 | - | - | 8,000 | 25,000 |
| Total Revenues | | \$ 12,437 | \$ 19,351 | \$ 30,000 | \$ 32,000 |

| Operating & Capital Expenses | Account Number | Actual FY 2015 | Actual Year-To-Date FY 2016 | Budget FY 2016 | Final Budget FY 2017 |
|-----------------------------------|----------------|------------------|-----------------------------|------------------|----------------------|
| 2600 S Retention Basin | 58-40-620 | \$ - | \$ 361 | \$ - | \$ - |
| Sunrise Retention Basin | 58-40-625 | - | - | 30,000 | 32,000 |
| Reserves | 58-40-850 | - | - | - | - |
| Total Capital Expenses | | \$ - | \$ 361 | \$ 30,000 | \$ 32,000 |
| Surplus/(Deficit) | | \$ 12,437 | \$ 18,990 | \$ - | \$ - |
| Beginning Cash Balance (Est.) | | | | | \$ 2,308 |
| Reserves (Fund Balance App.) | | | | | (25,000) |
| Ending Cash Balance (Est.) | | | | | \$ 7,308 |

Revenue:

58-37-610 Interest - 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 Fee – These fees come from developers paying their portion of the cost to build regional storm water basins.

58-37-990 Appropriate Fund Balance – These are funds being appropriated out of the fund balance from previous contributions.

Expenditures:

58-40-625 Sunrise Retention Basin – This is the project to finish the stormwater basins on both sides of 1200 West near the townhomes where the Frisbee golf course is.

Road Impact Fee

| Revenue | Account Number | Actual FY 2015 | Actual Year-to-date FY 2016 | Budget FY 2016 | Final Budget FY 2017 |
|--------------------------|----------------|------------------|-----------------------------|------------------|----------------------|
| Road Impact Fees | 59-37-790 | \$ 27,147 | \$ 31,499 | \$ 28,020 | \$ 25,000 |
| Appropriate Fund Balance | 59-37-601 | | | | 5,000 |
| Total Revenues | | \$ 27,147 | \$ 31,499 | \$ 28,020 | \$ 30,000 |

| Operating & Capital Expenses | Account Number | Actual FY 2015 | Actual Year-to-date FY 2016 | Budget FY 2016 | Final Budget FY 2017 |
|-----------------------------------|----------------|------------------|-----------------------------|------------------|----------------------|
| Reserves | 59-40-760 | \$ - | \$ - | \$ 4,670 | \$ - |
| Transfer To General Fund | 59-40-910 | 23,272 | 30,000 | 23,350 | 30,000 |
| Total Capital Expenditures | | \$ 23,272 | \$ 30,000 | \$ 28,020 | \$ 30,000 |
| Surplus/(Deficit) | | \$ 3,875 | \$ 1,499 | \$ - | \$ - |
| Beginning Cash Balance (Est.) | | | | | \$ 97,569 |
| Reserves (Fund Balance App.) | | | | | (5,000) |
| Ending Cash Balance (Est.) | | | | | \$ 92,569 |

Revenue:

59-37-790 Road Impact Fees – Based on 45 homes being built in a year.

Expenditures:

59-40-910 Transfer to General Fund – These funds are paid back to the general fund to reimburse it for costs of constructing the 3200 S widening project. The original balance to be paid back to the general fund was more than \$800,000. The remaining balance remains over \$700,000.

The following chart shows the Road Impact Fee fund transfer to the General Fund to repay the costs expended for the improvement of 3200 South in 2008. The beginning balance was \$862,198.

| Year | Payment | Total Paid | Balance Due | Year | Payment | Total Paid | Balance Due |
|------|----------|------------|-------------|------|----------|------------|-------------|
| 6/10 | \$4,000 | \$4,000 | \$858,198 | 6/26 | \$30,000 | \$449,272 | \$412,926 |
| 6/11 | \$28,000 | \$32,000 | \$830,198 | 6/27 | \$30,000 | \$479,272 | \$382,926 |
| 6/12 | \$17,000 | \$49,000 | \$813,198 | 6/28 | \$30,000 | \$509,272 | \$352,926 |
| 5/13 | \$17,000 | \$66,000 | \$796,198 | 6/29 | \$30,000 | \$539,272 | \$322,926 |
| 6/14 | \$23,272 | \$89,272 | \$772,926 | 6/30 | \$30,000 | \$569,272 | \$292,926 |
| 6/15 | \$30,000 | \$119,272 | \$742,926 | 6/31 | \$30,000 | \$599,272 | \$262,926 |
| 6/16 | \$30,000 | \$149,272 | \$712,926 | 6/32 | \$30,000 | \$629,272 | \$232,926 |
| 6/17 | \$30,000 | \$179,272 | \$682,926 | 6/33 | \$30,000 | \$659,272 | \$202,926 |
| 6/18 | \$30,000 | \$209,272 | \$652,926 | 6/34 | \$30,000 | \$689,272 | \$172,926 |
| 6/19 | \$30,000 | \$239,272 | \$622,926 | 6/35 | \$30,000 | \$719,272 | \$142,926 |
| 6/20 | \$30,000 | \$269,272 | \$592,926 | 6/36 | \$30,000 | \$749,272 | \$112,926 |
| 6/21 | \$30,000 | \$299,272 | \$562,926 | 6/37 | \$30,000 | \$779,272 | \$82,926 |
| 6/22 | \$30,000 | \$329,272 | \$532,926 | 6/38 | \$30,000 | \$809,272 | \$52,926 |
| 6/23 | \$30,000 | \$359,272 | \$502,926 | 6/39 | \$30,000 | \$839,272 | \$22,926 |
| 6/24 | \$30,000 | \$389,272 | \$472,926 | 6/40 | \$22,926 | \$862,198 | \$0 |
| 6/25 | \$30,000 | \$419,272 | \$442,926 | | | | |



Nibley City Pay Grade System 2016-17

5% between steps; 2% COLA from FY15-16

| Grade | Pay Step | | | | | | | | |
|------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | A | B | C | D | E | F | G | H | I |
| 1 | 8.20 | 8.60 | 9.02 | 9.44 | 9.91 | 10.40 | 10.92 | 11.46 | 12.03 |
| Annual | 17,062.53 | 17,879.23 | 18,762.16 | 9,645.08 | 20,616.30 | 21,631.66 | 22,713.25 | 23,838.98 | 25,030.93 |
| 2 | 9.46 | 9.92 | 10.41 | 10.92 | 11.44 | 11.99 | 12.60 | 13.22 | 13.88 |
| Annual | 19,667.16 | 20,638.37 | 21,653.74 | 22,713.25 | 23,794.83 | 24,942.63 | 26,200.80 | 27,503.12 | 28,871.65 |
| 3 | 10.91 | 11.43 | 11.98 | 12.58 | 13.18 | 13.83 | 14.52 | 15.25 | 16.00 |
| Annual | 22,691.17 | 23,772.76 | 24,920.56 | 26,156.65 | 27,414.82 | 28,761.28 | 30,196.04 | 31,719.08 | 33,286.27 |
| 4 | 12.62 | 13.23 | 13.88 | 14.56 | 15.26 | 16.01 | 16.81 | 17.66 | 18.54 |
| Annual | 26,244.95 | 27,525.19 | 28,871.65 | 30,284.33 | 31,741.16 | 33,308.35 | 34,963.83 | 36,729.68 | 38,561.75 |
| 5 | 14.60 | 15.30 | 16.07 | 16.85 | 17.68 | 18.54 | 19.46 | 20.44 | 21.46 |
| Annual | 30,372.62 | 31,829.45 | 33,418.71 | 35,052.12 | 36,773.83 | 38,561.75 | 40,482.11 | 42,512.84 | 44,631.86 |
| 6 | 16.87 | 17.71 | 18.57 | 19.48 | 20.45 | 21.45 | 22.52 | 23.64 | 24.82 |
| Annual | 35,096.27 | 36,840.05 | 38,627.97 | 40,526.26 | 42,534.91 | 44,609.79 | 46,839.17 | 49,178.93 | 51,629.04 |
| 7 | 19.54 | 20.49 | 21.51 | 22.58 | 23.71 | 24.90 | 26.14 | 27.44 | 28.82 |
| Annual | 40,636.63 | 42,623.21 | 44,742.23 | 46,971.61 | 49,311.36 | 51,783.55 | 54,366.11 | 57,081.10 | 59,950.61 |
| 8 | 22.62 | 23.75 | 24.94 | 26.18 | 27.51 | 28.86 | 30.27 | 31.77 | 33.36 |
| Annual | 47,059.91 | 49,399.66 | 51,871.85 | 54,454.40 | 57,213.54 | 60,038.90 | 62,952.56 | 66,086.94 | 69,397.91 |
| 9 | 26.23 | 27.55 | 28.93 | 30.38 | 31.90 | 33.50 | 35.18 | 36.94 | 38.79 |
| Annual | 54,564.77 | 57,301.84 | 60,171.34 | 63,195.36 | 66,351.82 | 69,684.86 | 73,172.41 | 76,836.55 | 80,677.28 |
| 10 | 30.41 | 31.93 | 33.53 | 35.22 | 36.97 | 38.83 | 40.77 | 42.81 | 44.95 |
| Annual Contract | 63,261.58 | 66,418.04 | 69,751.08 | 73,260.71 | 76,902.77 | 80,765.57 | 84,804.95 | 89,042.99 | 93,501.76 |

Nibley City Employees- Current and Projected Fiscal Year

| Department | Position Title | Wage Step | FT Actual FY15-16 | FT Actual FY16-17 |
|---------------------------|------------------------------|-----------|----------------------|----------------------|
| Administration | | | | |
| | Custodian | 2 | 0.25 | 0.25 |
| | Deputy Recorder | 3 | 1.00 | 1.00 |
| | Treasurer | 6 | 1.00 | 1.00 |
| | Payroll/Purchasing | 3 | 0.31 | 0.31 |
| | AP Clerk | 3 | 0.50 | 0.50 |
| | City Manager | Salaried | 1.00 | 1.00 |
| | Office Clerk | 3 | 0.75 | 0.75 |
| Court | | | | |
| | Court Clerk | 3 | 0.82 | 0.82 |
| | Judge | Salaried | | |
| Public Works | | | | |
| | Public Works Director | Salaried | | |
| Parks | | | | |
| | Parks Superintendent | 7 | 1.00 | 1.00 |
| | Parks Employee | 5 | 1.50 | 2.00 |
| | Seasonal Parks Employee | 3 | 1.50 | 2.00 |
| Streets | | | | |
| | Streets Superintendent | 7 | 0.50 | 0.50 |
| | Seasonal Streets Employee | 3 | 0.25 | 0.25 |
| | Crossing Guard | 2 | 1.34 | 1.34 |
| Stormwater | | | | |
| | Stormwater Superintendent | 7 | 0.50 | 0.50 |
| | Seasonal Stormwater Employee | 3 | 0.25 | 0.25 |
| Water | | | | |
| | Water Superintendent | 7 | 0.50 | 0.50 |
| | Water Operator | 5-6 | 1.00 | 1.00 |
| Sewer | | | | |
| | Sewer Superintendent | 7 | 0.50 | 0.50 |
| | Sewer Operator | 5-6 | 1.00 | 1.00 |
| Planning/Building | | | | |
| | City Planner | 7 | 1.00 | 1.00 |
| | Building Inspector | 5 | 1.00 | 1.00 |
| | Commercial Inspector | Contract | 0.10 | 0.10 |
| Recreation | | | | |
| | Recreation Director | 6 | .25 | 1.00 |
| | Concessions Employee | 1 | 0 | 0.20 |
| | Group Fitness Teacher | 5 | 0 | 0.16 |
| Emergency Services | | | | |
| | Emergency Manager | 6 | 0 | 0.38 |



Nibley City 2016 Organizational Chart

