

ANNUAL BUDGET

For Fiscal Year 2014/2015



CITY OF NIBLEY, UTAH

TENTATIVE BUDGET Year Ended June 30, 2015

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Nibley City Fiscal Year 2014-2015

Budget Message



May 15, 2014

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

We are pleased to present the Mayor's Recommended Budget for Fiscal Year (FY) 2014-2015. This document is prepared for your review in anticipation of a public hearing and adoption of the budget in June.

We would like to thank all of Nibley City's financial team who helped with the budget. Many people spent a significant amount of time reviewing and preparing this budget document. We understand that our fiduciary responsibility to our residents is among our most sacred duties as public servants. Immediately following this budget message is a flow chart that gives a general overview of Nibley City Financial Oversight and roles members of the financial team in carrying out both budget management and the day-to-day financial operations of the City.

We maintain our conservative approach to the budgeting process; this budget reflects an effort to conservatively project revenues and simultaneously maximize the use of existing resources to maintain or increase levels of service.

We are pleased to report that we are in a strong financial position moving forward. We stand committed to managing the public's funds in ways that provide core services to our residents while maintaining consistency with the property tax rate and fees for City services. We are encouraged that, despite the small size of our City, we continue to show progress toward meeting departmental and citywide goals and initiatives.

The following paragraphs highlight key issues that have been addressed in the FY 14/15 Budget.

Conservative Revenue Growth

In what we hope is a continuing positive trend, we are estimating a slight increase in General Fund revenues in FY 14/15 attributable to growth in revenues from sales tax, as well as property tax due to new growth. Nibley City currently ranks 7th in the state for year-to-date sales tax growth. The city added new real estate value due and property tax revenue via construction of 68 new homes in calendar year 2013. We also issued 75 building permits for new homes between May 2013 and April 2014.

Franchise fees are stable overall or slightly increasing.

Revenues from court fines have declined somewhat recently due to a lower number of citations issued in recent months. This appears to be the result of staffing changes in the Sheriff's office. We expect the citation numbers and revenue to normalize after an adjustment period. The Mayor has requested increased public safety patrols on State Route 165 during commuting hours; this will result in safer streets and likely higher revenues.

Maintaining Tax Levels and Assessing Fair and Reasonable Fees

Understanding the desire of our citizens to maintain consistency in their property tax rate, the FY 14/15 budget does not propose a property tax increase and includes only one rate increase for utility customers (a proposed 25 cent per month increase in the stormwater fee).

The City's consistent practice has been to adjust the property tax rate certified by the County up or down back to the historic rate of 0.001667. As of the completion of this report, the County has not yet released the certified tax rates, but the rates will be released before final budget adoption. We anticipate adjusting the rate at that time, if necessary.

Grant Revenue

Other significant revenue changes for this year are related to grant revenues. Staff successfully pursued over \$250,000 in grant funding, with another \$275,000 still pending.

There was a larger than normal amount of RAPZ grant revenue received during FY 13/14, which accounted for three years' worth of awards that were used to build the new baseball field at Heritage Park. The city applied for these grant funds again for next year and expects to hear award results before this budget is finalized.

The city was also awarded \$186,000 from the Cache County Council of Governments last year for the 3200 South SR-165 realignment project. Those funds are anticipated to be spent during FY 14/15. In April 2014, staff applied for an additional \$200,000 under this grant program to assist with the 2600 South SR-165 signalization project. Results on that grant award should be made available before the adoption of this budget.

The City also expects to receive several additional smaller grants this fiscal year, including two \$10,000 requests from the Cache Metropolitan Planning organization and Community Impact Board to update the City's General Plan, and two grants from the Economic Development Corporation of Utah for business attraction and economic development training.

City staff also applied for funding from Cache County that is expected to be made available through a transfer of Land and Water Conservation Funds. Those funds are will be generated by the sale of park property the County owns in North Logan where a new high school is being built. The funds from the sale of that property must be used to develop park property elsewhere in the county. Nibley City requested funds, along with other cities, to be used at either the park property on Hollow Road, the property on 640 West or the property next to the new bridge on 2600 S.

In conclusion, total FY 2015 General Fund revenues are expected to remain largely similar to FY 13/14.

Maintaining Core Services

As a community, we continue to place the highest of priorities on funding core municipal services to our 6,000 residents. As a result, please note that the FY 14/15 budget reflects the funding of programs and resources across all operating departments that will allow the city to increase or maintain all levels of service. Some key infrastructure projects for the city include:

- Increased street maintenance funds to at least \$225,000 per year to preserve infrastructure quality
- Sewer debt being repaid at more than twice the debt schedule
- Continued developments at city parks
- Funding project to build a new west-side well

- Completing master plans for the sewer and stormwater systems
- Relocation of Recycling Center

Public Infrastructure Development

Continued maintenance and development of the city's utility infrastructure and transportation system remains a high priority. Included in this year's budget are ongoing monies for pavement maintenance for the city's road system, consistent with a maintenance schedule necessary to prevent the roads from deteriorating to the point where more expensive repairs might be necessary. Also, included in the budget are monies for the redesign of the 3200S/SR 165 intersection, as well as for signalization of the 2600S/SR165 intersection.

Qualified and Motivated Workforce

The ability to provide quality services to its residents is made possible by the city's qualified and motivated workforce. 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 scale. The FY 2015 proposed budget also includes a COLA of 2% and accounts for increases in benefit payment amounts, including increased retirement contributions. Utah Retirement System contributions only increased slightly this year by just over 1%. Healthcare premiums have not increased due to the fact that city staff signed an early extension of the previous healthcare plan prior to the implementation of the Affordable Care Act. This froze the premiums at the previous rate.

Conclusion

In conclusion, we are excited about the future and the opportunities that exist for Nibley City moving forward. We are addressing the challenges created by our rapid growth in recent years, and we are poised to continue providing excellent service to our citizens. We appreciate the council, our dedicated workforce and the citizens we serve and pledge to continue working to continue to build Nibley City into one of the state's premier communities.

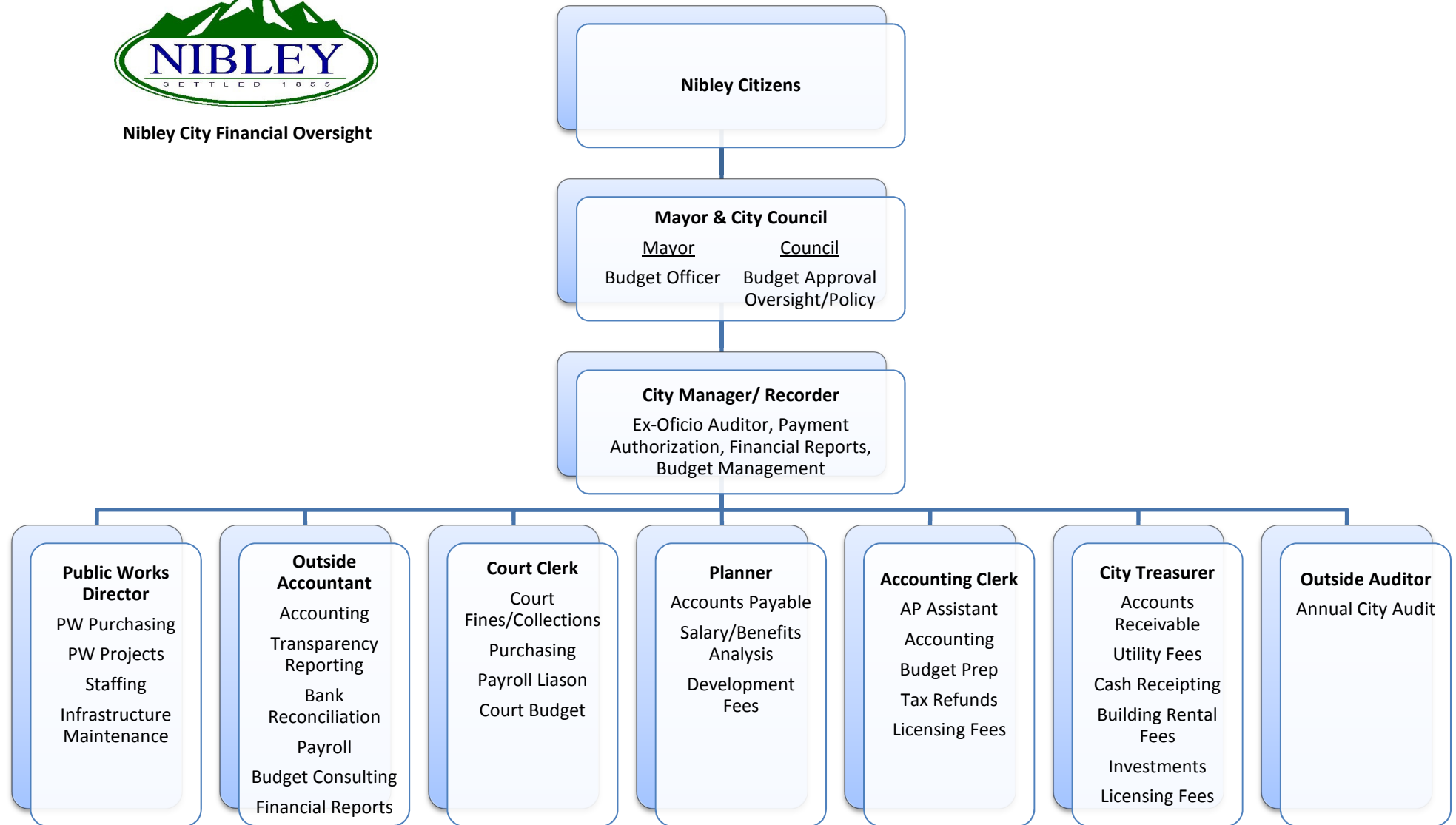
Respectfully Submitted,

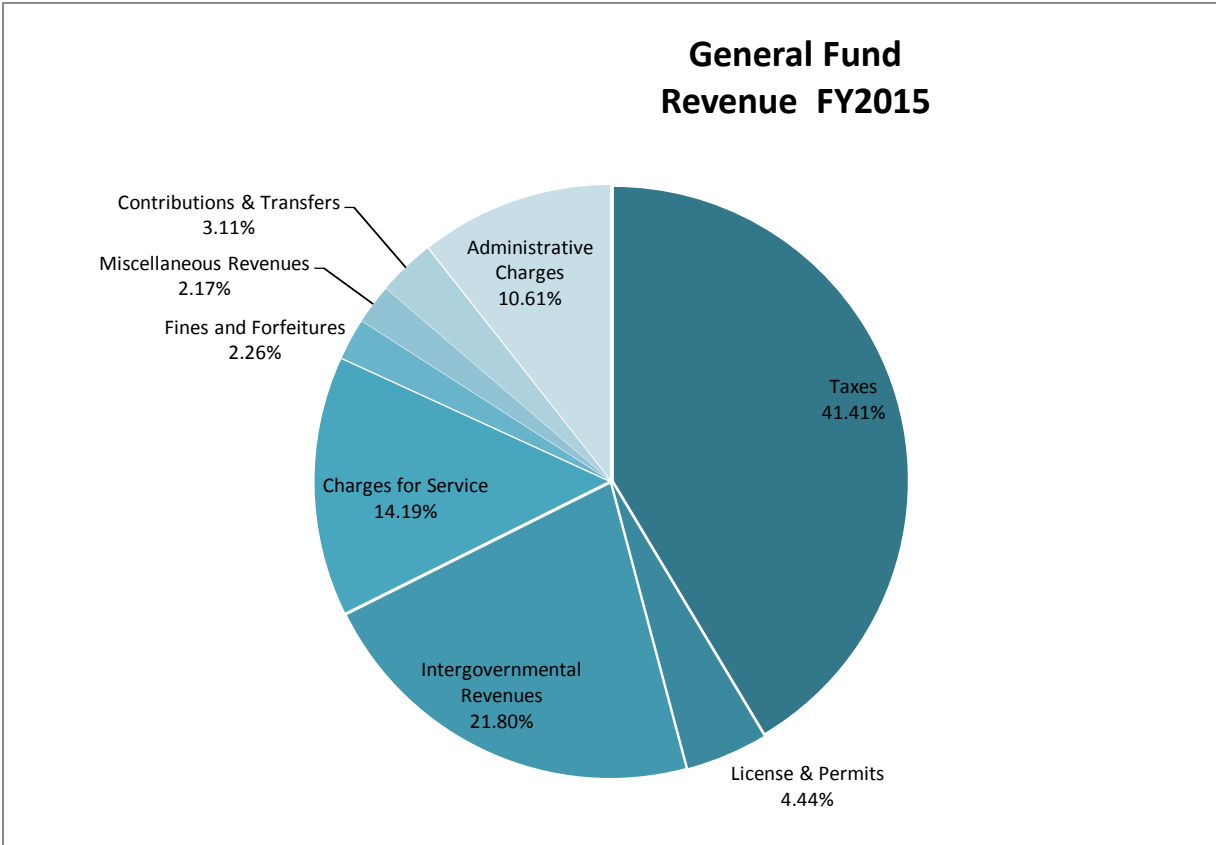
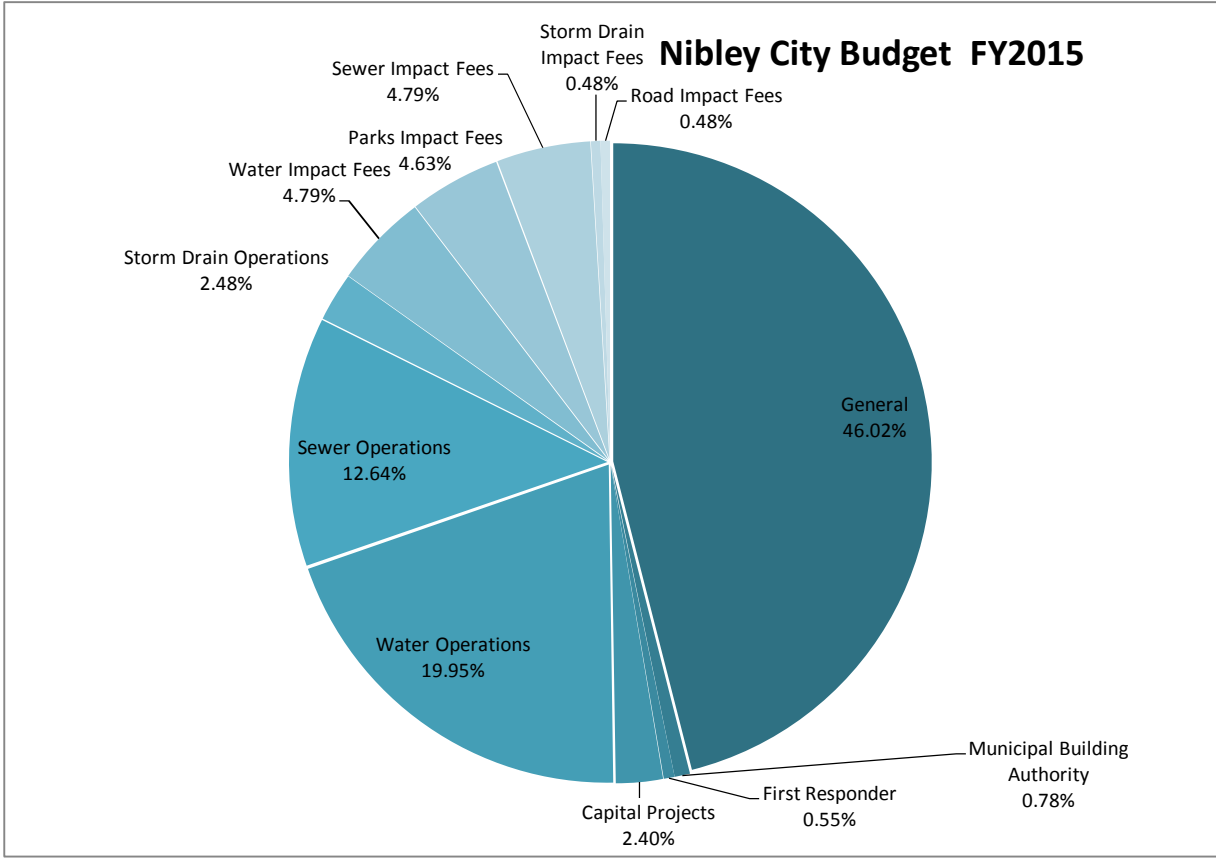
Shaun Dustin
Mayor

David Zook
City Manager

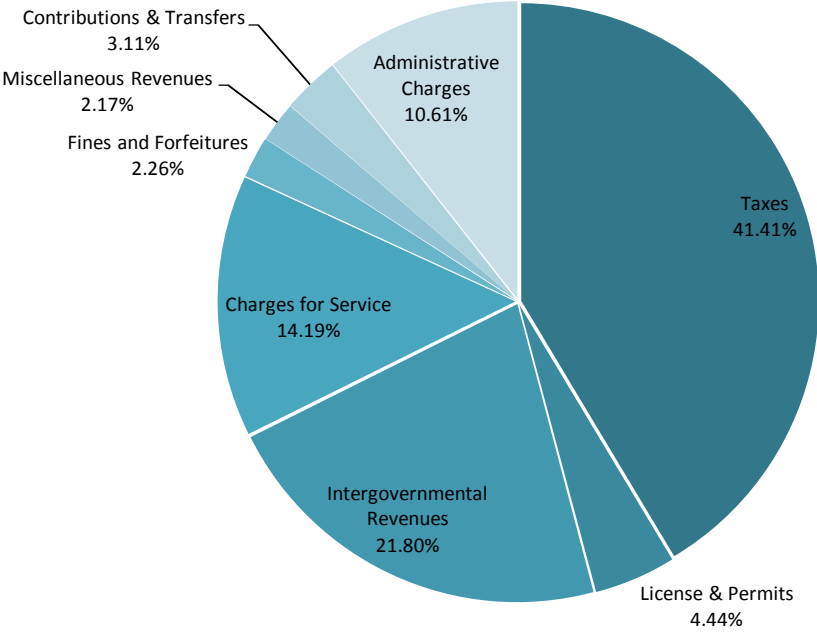


Nibley City Financial Oversight

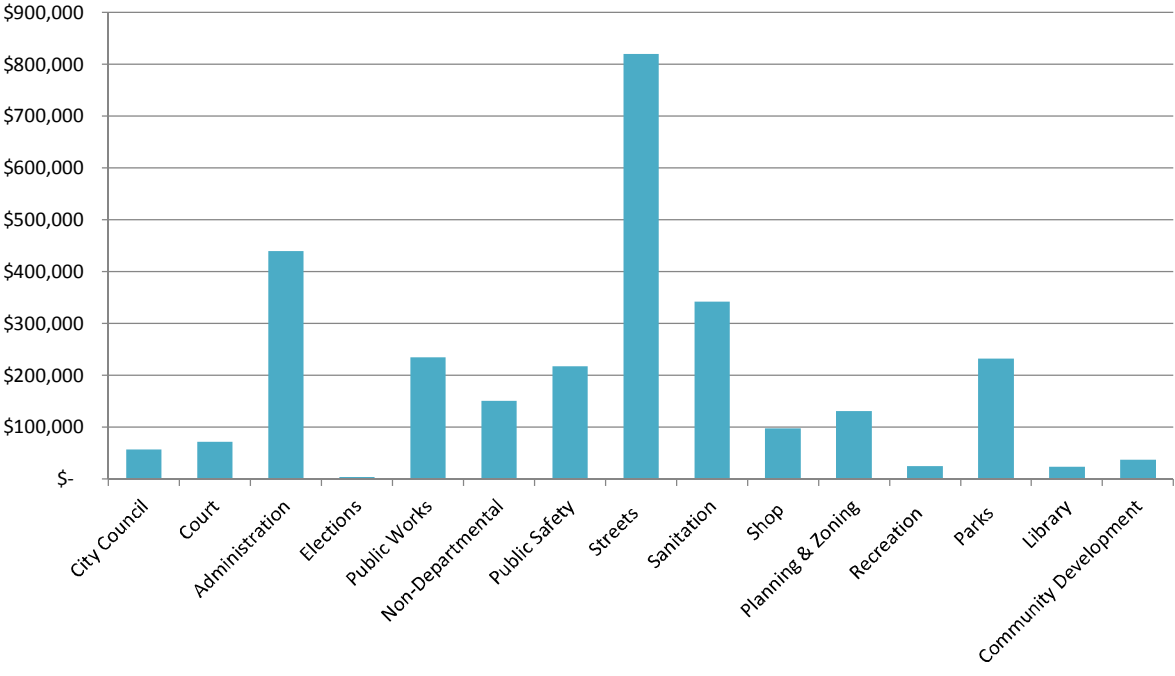




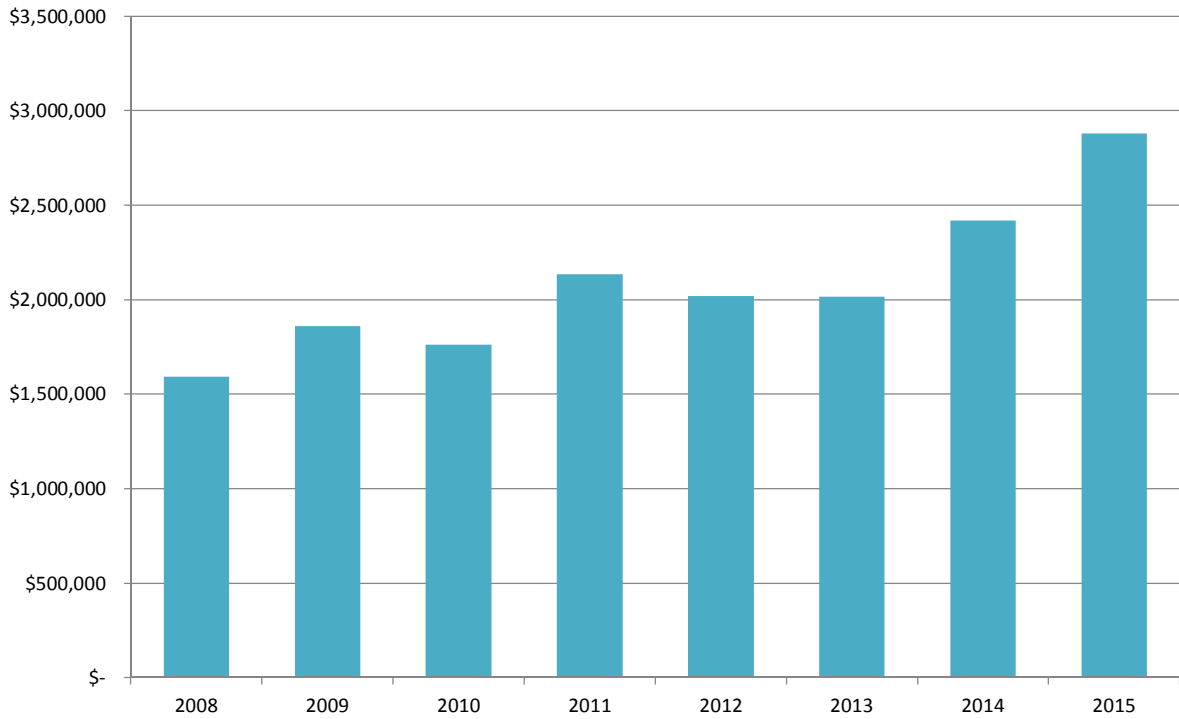
General Fund Expenditures FY 2015



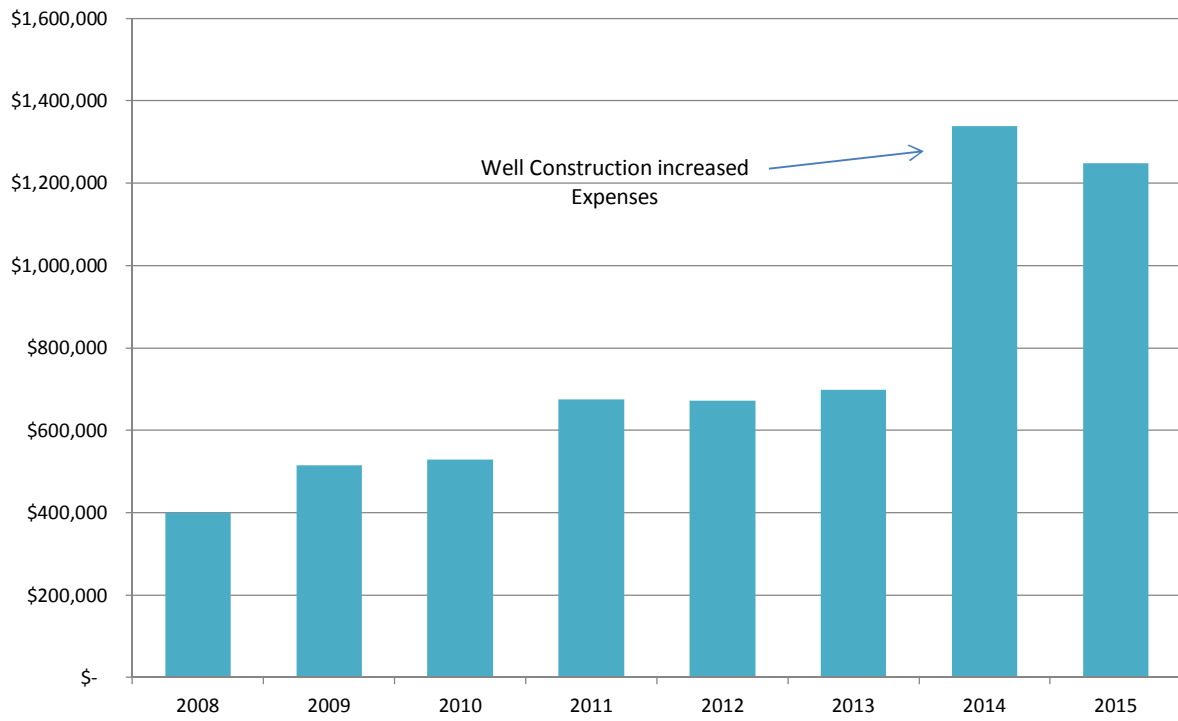
General Fund Department Expenditures FY 2015



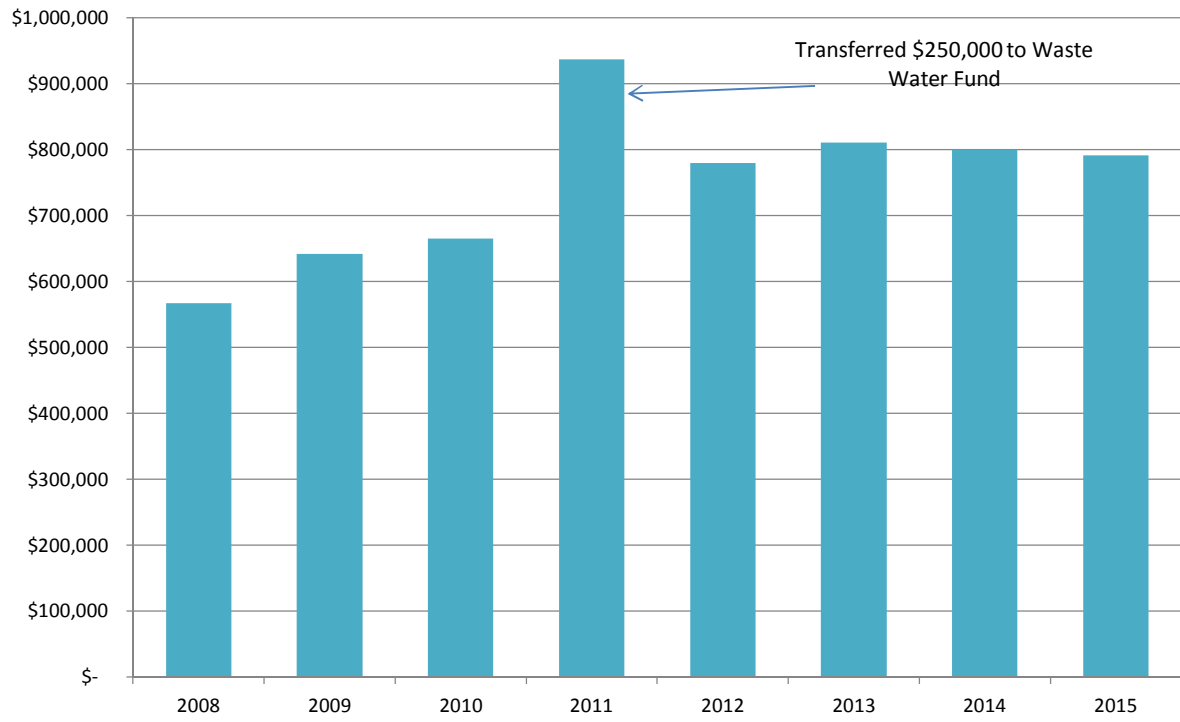
General Fund Expenditures FY 2008 to FY 2015



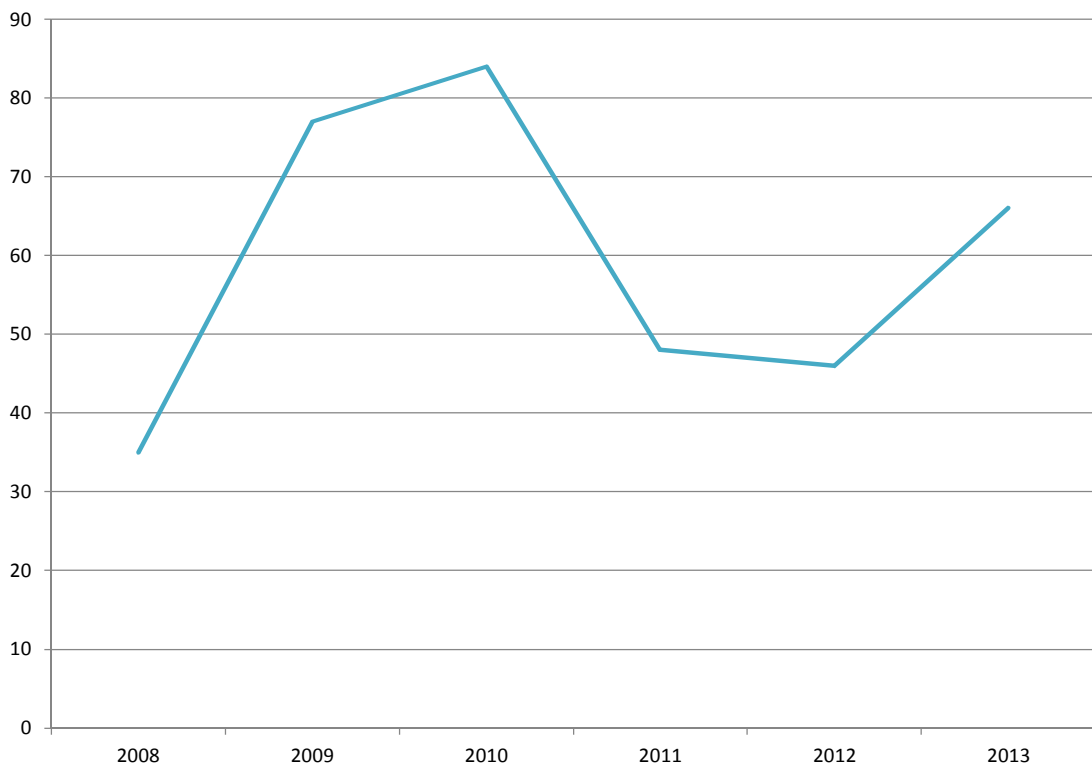
Water Fund Expenses FY 2008 to FY 2015



Sewer Fund Expenses FY 2008 to FY 2015




Building Permits 2008 to 2013




Nibley City Budget for FY 2015

Overall Fund Revenues Summary FY 2015

| Nibley City - All Funds FY 2014/2015 Budget | | | | |
|---|-------------------|---------------------|---------------------|--------------------------------|
|  Revenues | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
| General | 10 | \$ 2,443,503 | \$ 2,417,592 | \$ 2,880,000 |
| Municipal Building Authority | 20 | 43,000 | 55,000 | 49,000 |
| First Responder | 24 | 34,820 | 33,700 | 34,330 |
| Capital Projects | 45 | 46,490 | 12,083 | 150,000 |
| Water Operations | 51 | 698,837 | 1,338,000 | 1,248,653 |
| Sewer Operations | 52 | 810,768 | 800,000 | 791,000 |
| Storm Drain Operations | 53 | 106,616 | 163,750 | 155,000 |
| Water Impact Fees | 55 | 189,737 | 300,000 | 300,000 |
| Parks Impact Fees | 56 | 93,647 | 820,000 | 290,000 |
| Sewer Impact Fees | 57 | 146,414 | 380,000 | 300,000 |
| Storm Drain Impact Fees | 58 | 17,841 | 112,000 | 30,000 |
| Road Impact Fees | 59 | 54,382 | 23,350 | 30,000 |
| Total All Fund Revenues | | \$ 4,686,055 | \$ 6,455,475 | \$ 6,257,983 |


General Fund Budget for FY 2015

General Fund Revenues Summary FY 2015


| Nibley City - General Fund FY 2014/2015 Budget | | | | |
|---|-------------------|---------------------|---------------------|--------------------------------|
|  Revenues | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
| Taxes | 10-31-000 | \$ 1,175,647 | \$ 1,049,443 | \$ 1,192,500 |
| License & Permits | 10-32-000 | 169,652 | 88,000 | 128,000 |
| Intergovernmental Revenues | 10-33-000 | 202,693 | 301,500 | 627,900 |
| Charges for Service | 10-34-000 | 424,771 | 393,000 | 408,750 |
| Fines and Forfeitures | 10-35-000 | 81,023 | 85,000 | 65,000 |
| Miscellaneous Revenues | 10-36-000 | 111,540 | 61,300 | 62,575 |
| Contributions & Transfers | 10-38-000 | 17,000 | 150,166 | 89,689 |
| Administrative Charges | 10-39-000 | 261,177 | 289,183 | 305,586 |
| Total General Fund Revenues | | \$ 2,443,503 | \$ 2,417,592 | \$ 2,880,000 |

General Fund Budget for FY 2015


General Fund Revenues FY 2015

| Nibley City - General Fund FY 2014/2015 Budget | | | | |
|---|-------------------|---------------------|---------------------|--------------------------------|
|  Revenues | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
| Taxes | | | | |
| Property taxes | 10-31-110 | \$ 335,120 | \$ 327,443 | \$ 345,000 |
| Delinquent property taxes | 10-31-120 | 31,659 | 7,000 | 30,000 |
| Sales tax | 10-31-130 | 530,416 | 475,000 | 550,000 |
| Electricity franchise taxes | 10-31-140 | 102,859 | 90,000 | 112,000 |
| Telecom franchise taxes | 10-31-141 | 47,839 | 32,000 | 37,000 |
| Gas franchise taxes | 10-31-142 | 59,723 | 65,000 | 70,000 |
| Cable franchise taxes | 10-31-143 | 21,062 | 15,000 | 18,500 |
| Vehicle taxes | 10-31-150 | 38,829 | 30,000 | 30,000 |
| Restaurant taxes | 10-31-160 | 8,140 | 8,000 | - |
| Total Taxes | | \$ 1,175,647 | \$ 1,049,443 | \$ 1,192,500 |
| Licenses and Permits | | | | |
| Building permits | 10-32-210 | \$ 153,102 | \$ 70,000 | \$ 110,000 |
| Business licenses & fees | 10-32-220 | 9,035 | 9,000 | 9,000 |
| Animal licenses | 10-32-250 | 7,515 | 9,000 | 9,000 |
| Total Licenses and Permits | | \$ 169,652 | \$ 88,000 | \$ 128,000 |
| Intergovernmental Revenue | | | | |
| Grant - County | 10-33-320 | \$ 2,500 | \$ 1,500 | \$ - |
| Grant - State | 10-33-321 | - | - | 12,000 |
| Grant - Children's Theatre | 10-33-322 | - | - | 1,500 |
| Grant - EDCU | 10-33-323 | - | - | 3,400 |
| Grant - CCOG | 10-33-324 | - | - | 386,000 |
| Grant - CMPO | 10-33-325 | - | - | 10,000 |
| Grant - Economic development | 10-33-341 | 4,000 | - | - |
| Grant - CIB | 10-33-345 | - | - | 10,000 |
| Class "B&C" road funds | 10-33-350 | 176,131 | 155,000 | 155,000 |
| Grant - RAPZ | 10-33-355 | 14,801 | 145,000 | 50,000 |
| State Liquor allotment | 10-33-360 | 5,261 | - | - |
| Total Intergovernmental | | \$ 202,693 | \$ 301,500 | \$ 627,900 |
| Charges For Service | | | | |
| Community center dispatch | 10-34-410 | \$ 37,142 | \$ 35,000 | \$ 38,000 |
| Planning and zoning fees | 10-34-420 | 6,002 | 4,000 | 1,500 |
| Development fees reimbursed | 10-34-422 | 14,473 | 6,000 | 1,750 |
| Application fee | 10-34-426 | 90 | - | - |
| Refuse collection charges | 10-34-430 | 348,430 | 328,000 | 328,000 |
| Soccer field use | 10-34-440 | 2,277 | 3,000 | 3,000 |
| County radio fee | 10-34-441 | - | - | 19,000 |
| Baseball program | 10-34-442 | 8,067 | 8,000 | 8,000 |
| Softball program | 10-34-443 | 2,105 | 2,000 | 2,000 |
| General parks & building fees | 10-34-460 | 1,720 | 2,000 | 2,000 |
| Community center rental | 10-34-461 | 4,465 | 5,000 | 5,000 |
| Variance request | 10-34-681 | - | - | 500 |
| Total Charges for Service | | \$ 424,771 | \$ 393,000 | \$ 408,750 |


General Fund Revenues FY 2015 - Continued

|  Revenues-continued | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|---------------------|---------------------|--------------------------------|
| Fines and Forfeitures | | | | |
| Fines | 10-35-510 | \$ 81,023 | \$ 80,000 | \$ 65,000 |
| Court Mendon | 10-35-530 | - | 5,000 | - |
| Total Fines and Forfeitures | | \$ 81,023 | \$ 85,000 | \$ 65,000 |
| Miscellaneous Revenue | | | | |
| Interest earnings | 10-36-610 | \$ 27,786 | \$ 41,000 | \$ 28,500 |
| History book sales | 10-36-612 | 105 | - | 100 |
| Heritage days | 10-36-660 | 6,596 | 5,000 | 6,000 |
| Youth council revenue | 10-36-661 | 2,777 | 2,200 | 2,200 |
| Nibley royalty | 10-36-662 | 1,670 | 1,000 | 1,000 |
| Ballfield Sponsorship | 10-36-665 | - | - | 3,000 |
| Fuel tax | 10-36-671 | 2,264 | - | 2,500 |
| Construction repair costs | 10-36-684 | 220 | 3,000 | - |
| Damage to City property reimbursements | 10-36-686 | 500 | 500 | 675 |
| Miscellaneous | 10-36-690 | 22,345 | 4,000 | 12,500 |
| Land leases | 10-36-691 | 2,400 | 3,000 | 3,000 |
| Tree board | 10-36-693 | 1,000 | 1,000 | 2,500 |
| Ashbury infrastructure | 10-36-695 | 41,877 | - | - |
| Recreation grant | 10-36-800 | 2,000 | 600 | 600 |
| Total Miscellaneous Revenues | | \$ 111,540 | \$ 61,300 | \$ 62,575 |
| Contributions & transfers | | | | |
| Road impact fee | 10-38-720 | \$ 17,000 | \$ 23,350 | \$ 23,350 |
| Appropriate fund balance | 10-38-890 | - | 126,816 | 66,339 |
| Total Contributions & Transfers | | \$ 17,000 | \$ 150,166 | \$ 89,689 |
| Administrative Charges | | | | |
| Water | 10-39-700 | \$ 117,530 | \$ 132,530 | \$ 137,513 |
| Sewer | 10-39-701 | 117,530 | 128,204 | 137,513 |
| Storm sewer | 10-39-702 | 26,117 | 28,449 | 30,560 |
| Total Administrative Charges | | \$ 261,177 | \$ 289,183 | \$ 305,586 |
| Total General Fund Revenues | | \$ 2,443,503 | \$ 2,417,592 | \$ 2,880,000 |


General Fund Summary Expenditures FY 2015

|  Expenditures | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|---------------------|---------------------|--------------------------------|
| City Council | 10-41 | \$ 34,516 | \$ 39,450 | \$ 56,400 |
| Court | 10-42 | 62,852 | 66,800 | 71,700 |
| Administration | 10-43 | 335,007 | 384,192 | 439,780 |
| Elections | 10-47 | - | 4,000 | 4,000 |
| Public Works | 10-48 | 140,299 | 212,500 | 235,020 |
| Non-Departmental | 10-50 | 121,985 | 140,000 | 150,200 |
| Public Safety | 10-54 | 199,368 | 189,733 | 216,685 |
| Streets | 10-60 | 327,750 | 444,076 | 819,775 |
| Sanitation | 10-62 | 324,748 | 342,000 | 342,000 |
| Shop | 10-65 | 84,023 | 94,000 | 97,000 |
| Planning & Zoning | 10-68 | 83,813 | 85,920 | 131,220 |
| Recreation | 10-69 | 18,496 | 18,100 | 24,850 |
| Parks | 10-70 | 229,661 | 342,220 | 231,770 |
| Library | 10-71 | 18,960 | 23,000 | 23,000 |
| Community Development | 10-75 | 34,613 | 31,601 | 36,600 |
| Total General Fund Expenditures | | \$ 2,016,091 | \$ 2,417,592 | \$ 2,880,000 |
| Surplus/(Deficit) | | \$ 427,412 | \$ - | \$ - |
| Beginning Fund Balance | | | | \$ 828,000 |
| Reserves (Appropriation of Fund Balance) | | | | (66,339) |
| Ending Fund Balance | | | | <u>\$ 761,661</u> |


Mayor & City Council Detail Budget FY 2015

|  Expenses | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------|-------------------|--------------------------------|
| Salaries & wages | 10-41-110 | \$ 23,234 | \$ 25,200 | \$ 37,500 |
| Employee benefits | 10-41-130 | 1,903 | 1,950 | 2,900 |
| Travel | 10-41-230 | 8,432 | 8,000 | 8,000 |
| Office supplies | 10-41-240 | 213 | 3,000 | - |
| Telephone | 10-41-280 | - | - | 4,500 |
| Education & training | 10-41-330 | - | - | 3,000 |
| Departmental expenditures | 10-41-400 | 554 | 800 | - |
| Mayor discretionary | 10-41-620 | 180 | 500 | 500 |
| Total Mayor & City Council Expenditures | | \$ 34,516 | \$ 39,450 | \$ 56,400 |


Court Detail Budget FY 2015

|  Expenses | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------|-------------------|--------------------------------|
| Salaries & wages | 10-42-110 | \$ 28,603 | \$ 36,000 | \$ 36,300 |
| Employee benefits | 10-42-130 | 20,764 | 7,500 | 11,300 |
| Travel | 10-42-230 | 2,704 | 1,500 | 2,000 |
| Office supplies | 10-42-240 | 2,239 | 1,700 | 1,000 |
| Equipment maintenance | 10-42-250 | 258 | - | - |
| Prosecution | 10-42-311 | 5,764 | 7,000 | 7,000 |
| Contract services | 10-42-320 | 39 | 6,600 | 6,600 |
| Education & training | 10-42-330 | 333 | 1,500 | 2,000 |
| Department expenditures | 10-42-400 | 539 | - | - |
| Mendon Court | 10-42-600 | 1,377 | 2,500 | 2,500 |
| Bailiff services | 10-42-610 | - | 2,500 | 3,000 |
| Miscellaneous | 10-42-620 | 232 | - | - |
| Capital outlay | 10-42-740 | - | - | - |
| Total Court Expenditures | | \$ 62,852 | \$ 66,800 | \$ 71,700 |


Administration Detail Budget FY 2015

|  Expenses | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------|-------------------|--------------------------------|
| Salaries & wages | 10-43-110 | \$ 172,534 | \$ 205,000 | \$ 235,000 |
| Employee benefits | 10-43-130 | 50,950 | 54,000 | 67,000 |
| Travel | 10-43-230 | 5,103 | 8,000 | 9,000 |
| Office supplies | 10-43-240 | 24,274 | 20,000 | 14,000 |
| Equipment maintenance | 10-43-250 | 4,588 | 3,000 | 3,000 |
| Utilities | 10-43-270 | 9,022 | 8,000 | 9,840 |
| Telephone | 10-43-280 | 2,743 | 750 | 1,440 |
| Memberships & dues | 10-43-300 | 2,487 | 4,000 | 4,000 |
| Professional services | 10-43-310 | 7,440 | 8,000 | 25,000 |
| Legal expense | 10-43-311 | - | 11,000 | 11,000 |
| Education & training | 10-43-330 | 663 | 4,000 | 5,000 |
| Economic development | 10-43-341 | - | - | 8,500 |
| Department expenditures | 10-43-400 | 20,528 | 38,442 | 20,000 |
| Bank charges | 10-43-440 | 15,864 | 15,000 | 22,000 |
| Miscellaneous supplies | 10-43-610 | 8,791 | - | - |
| Capital outlay | 10-43-740 | - | - | - |
| Computer upgrades | 10-43-741 | 2,420 | 5,000 | 5,000 |
| Total Administration Expenditures | | \$ 327,407 | \$ 384,192 | \$ 439,780 |


Elections Detail Budget FY 2015

|  Expenses | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------|-------------------|--------------------------------|
| Professional services | 10-47-310 | \$ - | \$ 4,000 | \$ 4,000 |
| Total Elections Expenditures | | \$ - | \$ 4,000 | \$ 4,000 |


Public Works Detail Budget FY 2015

|  Expenses | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------|-------------------|--------------------------------|
| Salaries & wages | 10-48-110 | \$ 71,708 | \$ 96,500 | \$ 130,600 |
| Employee benefits | 10-48-130 | 19,796 | 27,000 | 46,000 |
| Travel | 10-48-230 | 1,662 | 1,500 | 1,500 |
| Office supplies | 10-48-240 | 325 | 800 | 800 |
| River repair | 10-48-257 | 39,994 | 40,000 | 40,000 |
| Telephone | 10-48-280 | 480 | 1,000 | 1,920 |
| Professional services | 10-48-310 | - | 500 | 500 |
| Legal expense | 10-48-311 | - | 500 | 500 |
| Education & training | 10-48-330 | - | 3,000 | 3,000 |
| Software | 10-48-370 | - | 1,200 | 1,200 |
| Department expenditures | 10-48-400 | 1,677 | - | 1,500 |
| Engineering expense | 10-48-514 | - | 500 | 7,500 |
| Capital outlay - equipment | 10-48-740 | 4,657 | 40,000 | - |
| Total Public Works Expenditures | | \$ 140,299 | \$ 212,500 | \$ 235,020 |


Non-Departmental Detail Budget FY 2015

|  Expenses | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------|-------------------|--------------------------------|
| Stamps | 10-50-243 | \$ - | \$ 2,000 | \$ 2,000 |
| Utility Billing Postage | 10-50-245 | - | - | 6,500 |
| Telephone/internet | 10-50-280 | - | 6,000 | 6,000 |
| Insurance expense | 10-50-510 | 42,496 | 60,000 | 60,000 |
| Building lease | 10-50-511 | 43,000 | 43,000 | 43,000 |
| ULCT | 10-50-512 | - | - | - |
| Engineering expense | 10-50-514 | 19,592 | 15,000 | 15,000 |
| Emergency account | 10-50-515 | 141 | - | - |
| Web administration & design | 10-50-517 | 4,450 | 3,700 | 3,700 |
| Information technology | 10-50-518 | 8,487 | 8,000 | 8,000 |
| Community center | 10-50-520 | 273 | 300 | 500 |
| Newsletter | 10-50-530 | - | 2,000 | 5,500 |
| Health benefits | 10-50-525 | 3,546 | - | - |
| Transfer to Capital projects | 10-50-910 | - | - | - |
| Contingency | 10-50-999 | - | - | - |
| Total Non-Departmental Expenditures | | \$ 121,985 | \$ 140,000 | \$ 150,200 |


Public Safety Detail Budget FY 2015

|  Expenses | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------|-------------------|--------------------------------|
| Salaries & wages | 10-54-110 | \$ 24,428 | \$ 30,000 | \$ 31,100 |
| Employee benefits | 10-54-130 | 1,869 | 2,300 | 2,300 |
| Sheriff contract services | 10-54-320 | 47,122 | 50,000 | 50,000 |
| Liquor law enforcement | 10-54-331 | 5,260 | - | - |
| Fire protection | 10-54-340 | 35,347 | 37,000 | 40,785 |
| First response | 10-54-350 | 12,785 | 19,933 | 20,000 |
| Animal control | 10-54-360 | 15,558 | 15,500 | 15,500 |
| Communication center | 10-54-440 | 36,999 | 35,000 | 38,000 |
| County radio fee | 10-54-441 | - | - | 19,000 |
| Miscellaneous | 10-54-610 | - | - | - |
| Capital outlay | 10-54-740 | - | - | - |
| Transfer to EMS fund | 10-54-745 | 20,000 | - | - |
| Total Public Safety Expenditures | | \$ 199,368 | \$ 189,733 | \$ 216,685 |


Streets Detail Budget FY 2015

|  Expenses | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------|-------------------|--------------------------------|
| Salaries & wages | 10-60-110 | \$ 38,518 | \$ 44,000 | \$ 52,400 |
| Employee benefits | 10-60-130 | 15,595 | 16,500 | 19,800 |
| Travel | 10-60-230 | 1,041 | 500 | 1,000 |
| Office supplies | 10-60-240 | 183 | 100 | 275 |
| Uniforms | 10-60-247 | 796 | - | 1,250 |
| Maintenance | 10-60-250 | 33,293 | 32,000 | 32,000 |
| Supplies | 10-60-260 | - | - | 1,250 |
| Utilities - crossing lights | 10-60-270 | 194 | 1,500 | 1,500 |
| Utilities - street lights | 10-60-275 | 31,649 | 34,100 | 39,600 |
| Telephone | 10-60-280 | 12,131 | 500 | 500 |
| Professional services | 10-60-310 | - | 500 | 500 |
| Legal expense | 10-60-311 | - | 500 | 500 |
| Education & training | 10-60-330 | - | 500 | 500 |
| Snow removal | 10-60-450 | - | 14,000 | 16,200 |
| Class "B&C" roads | 10-60-500 | 118 | - | - |
| Engineering expense | 10-60-514 | 405 | 500 | 500 |
| Sidewalk projects | 10-60-590 | 26,241 | 15,000 | 31,000 |
| Road maintenance | 10-60-610 | 96,912 | 225,000 | 225,000 |
| Street lights | 10-60-611 | 764 | - | - |
| Landscape projects | 10-60-616 | 22 | 7,000 | - |
| Ashbury developments | 10-60-617 | 1,035 | 41,876 | - |
| HWY 165/3200 S Redesign | 10-60-618 | - | - | 186,000 |
| Right of way acquisition 2600 S | 10-60-619 | - | - | 10,000 |
| HWY 165/2600 Contribution | 10-60-620 | - | - | 200,000 |
| Capital outlay - improvements | 10-60-730 | - | - | - |
| Capital outlay - equipment | 10-60-740 | 68,853 | 10,000 | - |
| Total Streets Expenditures | | \$ 327,750 | \$ 444,076 | \$ 819,775 |


Sanitation Detail Budget FY 2015

|  Expenses | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------|-------------------|--------------------------------|
| Professional services | 10-62-310 | \$ - | \$ 500 | \$ 500 |
| Refuse collection services | 10-62-320 | 321,041 | 321,000 | 321,000 |
| Recycle site upgrade | 10-62-322 | 3,707 | 20,000 | 20,000 |
| Engineering expense | 10-62-514 | - | 500 | 500 |
| Total Sanitation Expenditures | | \$ 324,748 | \$ 342,000 | \$ 342,000 |


Shop Detail Budget FY 2015

|  Expenses | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------|-------------------|--------------------------------|
| Vehicle repair | 10-65-250 | \$ 26,836 | \$ 25,000 | \$ 28,000 |
| Vehicle fuel | 10-65-251 | 42,614 | 48,000 | 48,000 |
| Maintenance | 10-65-260 | 6,626 | 12,000 | 12,000 |
| Utilities | 10-65-270 | 7,947 | 9,000 | 9,000 |
| Capital outlay | 10-65-740 | - | - | - |
| Miscellaneous | 10-65-750 | - | - | - |
| Total Shop Expenditures | | \$ 84,023 | \$ 94,000 | \$ 97,000 |


Planning & Zoning Detail Budget FY 2015

|  Expenses | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------|-------------------|--------------------------------|
| Salaries & wages | 10-68-110 | \$ 45,889 | \$ 57,000 | \$ 67,000 |
| Employee benefits | 10-68-130 | 15,005 | 18,000 | 21,000 |
| Travel | 10-68-230 | 2,522 | 1,500 | 1,500 |
| Office supplies | 10-68-240 | 1,341 | 500 | 500 |
| Telephone | 10-68-280 | - | 720 | 720 |
| Professional services | 10-68-310 | 132 | 500 | 500 |
| Legal expenses | 10-68-311 | - | 500 | 2,000 |
| Education & training | 10-68-330 | - | 1,500 | 1,500 |
| Department expenditures | 10-68-400 | 2,214 | - | 500 |
| Engineering expense | 10-68-514 | 4,555 | 1,500 | 1,500 |
| County planning assessment | 10-68-621 | 4,155 | 4,200 | 4,500 |
| Planning studies | 10-68-622 | 8,000 | - | 30,000 |
| Total Planning & Zoning Expenditures | | \$ 83,813 | \$ 85,920 | \$ 131,220 |


Recreation Detail Budget FY 2015

|  Expenses | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------|-------------------|--------------------------------|
| Salaries & wages | 10-69-110 | \$ 6,110 | \$ 3,000 | \$ 4,200 |
| Employee benefits | 10-69-130 | 385 | 350 | 350 |
| Travel | 10-69-230 | - | 1,000 | 1,500 |
| Recreation programs | 10-69-248 | 764 | 1,000 | 3,200 |
| Movie in the park | 10-69-249 | 992 | 1,250 | 2,500 |
| Halloween bonanza | 10-69-250 | 515 | 500 | 600 |
| Education & training | 10-69-330 | - | - | 1,500 |
| Adult leagues | 10-69-508 | 653 | 1,000 | 1,000 |
| Baseball program | 10-69-510 | 7,525 | 8,000 | 8,000 |
| Softball program | 10-69-511 | 1,552 | 2,000 | 2,000 |
| Total Recreation Expenditures | | \$ 18,496 | \$ 18,100 | \$ 24,850 |


Parks Detail Budget FY 2015

|  Expenses | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------|-------------------|--------------------------------|
| Salaries & wages | 10-70-110 | \$ 98,869 | \$ 98,500 | \$ 90,700 |
| Employee benefits | 10-70-130 | 27,400 | 24,000 | 27,200 |
| Travel | 10-70-230 | 702 | 1,000 | 1,000 |
| Office supplies | 10-70-240 | 9 | 1,000 | 1,000 |
| Uniforms | 10-70-247 | - | - | 1,000 |
| Equipment\maintenance | 10-70-250 | 24,556 | 45,000 | 45,000 |
| Utilities | 10-70-270 | 5,082 | 5,000 | 6,650 |
| Telephone | 10-70-280 | 300 | 720 | 720 |
| Education & training | 10-70-330 | - | 1,000 | 1,000 |
| Ballfield sponsorship | 10-70-415 | - | - | 1,000 |
| Neighborhood park 250 West | 10-70-630 | 5,930 | 7,000 | - |
| Morgan Farm | 10-70-695 | - | - | 2,500 |
| Nibley park storm water pipe | 10-70-700 | 8,097 | 4,000 | 4,000 |
| Capital outlay - equipment | 10-70-740 | 18,716 | 10,000 | - |
| Transfer to capital improvements fund | 10-70-910 | 40,000 | 145,000 | 50,000 |
| Total Parks Expenditures | | \$ 229,661 | \$ 342,220 | \$ 231,770 |

Library Detail Budget FY 2015


|  Expenses | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------|-------------------|--------------------------------|
| Library | 10-71-480 | \$ 18,960 | \$ 23,000 | \$ 23,000 |
| Total Library Expenditures | | \$ 18,960 | \$ 23,000 | \$ 23,000 |


Community Development Detail Budget FY 2015

|  Expenses | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------|-------------------|--------------------------------|
| Wildlife expenses | 10-75-652 | \$ - | \$ 300 | \$ 300 |
| Beginnings monument | 10-75-653 | - | 1,000 | 1,000 |
| Tree board expenses | 10-75-655 | - | 300 | 300 |
| Heritage days | 10-75-660 | 18,930 | 14,000 | 20,000 |
| Children's theatre | 10-75-661 | 4,986 | 3,500 | 3,500 |
| Youth council | 10-75-662 | 4,736 | 5,500 | 5,500 |
| Scarecrow festival | 10-75-663 | 572 | 1,000 | 1,000 |
| Nibley royalty | 10-75-664 | 2,353 | 1,000 | 1,000 |
| Easter egg hunt | 10-75-665 | 1,983 | 2,500 | 2,500 |
| Fair booth | 10-75-666 | 845 | 1,000 | - |
| Parade float | 10-75-668 | 43 | 1,000 | 1,000 |
| Christmas/nativity | 10-75-669 | 165 | 501 | 500 |
| Total Community Development Expenditures | | \$ 34,613 | \$ 31,601 | \$ 36,600 |

Municipal Building Authority Budget for FY 2015

| | | | | |
|---|--|--|--|--|
| Municipal Building Authority FY 2014/2015 Budget | | | | |
|---|--|--|--|--|


|  Revenues | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------|-------------------|--------------------------------|
| Interest subsidy | 20-30-400 | \$ - | \$ 6,000 | \$ 6,000 |
| Lease (Nibley GF contribution) | 20-30-500 | 43,000 | 49,000 | 43,000 |
| Appropriation of fund balance | 20-30-611 | - | - | - |
| Total Revenues | | \$ 43,000 | \$ 55,000 | \$ 49,000 |


|  Expenditures | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|--------------------|-------------------|--------------------------------|
| Miscellaneous services | 20-40-620 | \$ - | 1,000 | \$ 1,000 |
| Depreciation | 20-40-650 | 46,294 | - | - |
| Reserves | 20-40-699 | - | - | 5,000 |
| Debt service | 20-40-810 | 60,443 | 48,000 | 43,000 |
| Total Capital Expenditures | | \$ 106,737 | \$ 49,000 | \$ 49,000 |
| Surplus/(Deficit) | | \$ (63,737) | \$ 6,000 | \$ - |

| | |
|--|----------|
| Beginning Fund Balance | \$ 345 |
| Reserves (Appropriation of Fund Balance) | 5,000 |
| Ending Fund Balance | \$ 5,345 |

First Responder Fund Budget for FY 2015

| | | | | |
|---|--|--|--|--|
| First Responder Fund FY 2014/2015 Budget | | | | |
|---|--|--|--|--|


|  Revenues | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------------|-------------------------|--------------------------------|
| Cache County grants | 24-36-321 | \$ 2,425 | \$ 2,500 | \$ 2,500 |
| State grants | 24-36-322 | - | 5,350 | 5,350 |
| Nibley contribution | 24-36-601 | 12,170 | 19,407 | 20,000 |
| Millville contribution | 24-36-602 | - | 6,243 | 6,280 |
| Interest | 24-36-610 | 94 | - | - |
| Transfer from General Fund | 24-36-680 | 20,000 | - | - |
| Miscellaneous | 24-36-680 | 131 | 200 | 200 |
| Appropriate Fund Balance | 24-36-690 | - | - | - |
| Total Revenues | | <u>\$ 34,820</u> | <u>\$ 33,700</u> | <u>\$ 34,330</u> |


|  Expenditures | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------------|-------------------------|--------------------------------|
| Salaries & wages | 24-40-110 | \$ 6,590 | 6,500 | 6,500 |
| Employee benefits | 24-40-130 | 504 | 1,000 | 1,000 |
| Travel | 24-40-230 | 2,699 | 3,300 | 3,300 |
| Office supplies | 24-40-240 | - | 200 | 200 |
| Equipment supplies & maintenance | 24-40-244 | 4,664 | 3,748 | 8,900 |
| Uniforms | 24-40-247 | - | 1,000 | 2,000 |
| Vehicle repair | 24-40-251 | - | 500 | 2,100 |
| Vehicle fuel | 24-40-253 | - | 3,600 | 2,000 |
| Education and training | 24-40-330 | - | 5,300 | 5,500 |
| Insurance | 24-40-510 | - | 2,952 | 2,000 |
| Departments expenditures | 24-40-400 | 6,895 | 5,600 | - |
| Capital outlay | 24-40-740 | - | - | - |
| Reserves | 24-40-799 | - | - | 830 |
| Total Capital Expenditures | | <u>\$ 21,352</u> | <u>\$ 33,700</u> | <u>\$ 34,330</u> |
| Surplus/(Deficit) | | <u>\$ 13,468</u> | <u>\$ -</u> | <u>\$ -</u> |

| | |
|--|------------------|
| Beginning Fund Balance | \$ 29,990 |
| Reserves (Appropriation of Fund Balance) | 830 |
| Ending Fund Balance | <u>\$ 30,820</u> |

Capital Projects Fund Budget for FY 2015

Nibley City - Capital Projects Fund FY 2014/2015 Budget


|  Revenues | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------|-------------------|--------------------------------|
| Interest | 45-38-610 | \$ 1,478 | \$ - | \$ - |
| Transfer from Park impact fee | 45-38-631 | 5,012 | - | - |
| Appropriated fund balance | 45-39-910 | - | - | 100,000 |
| Transfer from General Fund | 45-38-700 | 40,000 | 12,083 | 50,000 |
| Total Revenues | | \$ 46,490 | \$ 12,083 | \$ 150,000 |


|  Expenditures | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|--------------------|-------------------|--------------------------------|
| Dump Truck portion | 45-40-701 | \$ 50,000 | - | \$ - |
| 800 West Heritage Park | 45-40-706 | 33,483 | - | 50,000 |
| Murray property | 45-40-732 | - | - | - |
| Street upgrades | 45-40-733 | - | - | 100,000 |
| Shops project | 45-40-760 | 11,711 | 12,083 | - |
| Reserves | 45-40-999 | - | - | - |
| Total Capital Expenditures | | \$ 95,194 | \$ 12,083 | \$ 150,000 |
| Surplus/(Deficit) | | \$ (48,704) | \$ - | \$ - |

| | |
|--|-------------------|
| Beginning Fund Balance | \$ 220,958 |
| Reserves (Appropriation of Fund Balance) | (100,000) |
| Ending Fund Balance | \$ 120,958 |

Water Utility Operations Fund Budget for FY 2015


Nibley City - Water Utility FY 2014/2015 Budget

|  Revenues | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------|---------------------|--------------------------------|
| Miscellaneous | | | | |
| Miscellaneous | 51-36-610 | \$ 1,326 | \$ 10,000 | \$ 1,500 |
| Water share rents | 51-36-692 | 39 | - | 100 |
| Water collar fee | 51-36-694 | 300 | - | 5,000 |
| Total Miscellaneous Revenues | | \$ 1,665 | \$ 10,000 | \$ 6,600 |
| Utility Revenue | | | | |
| Appropriate fund balance | 51-37-601 | - | \$ 595,000 | \$ 561,553 |
| Interest earned | 51-37-610 | 4,491 | 10,000 | 5,000 |
| Water charges | 51-37-710 | 627,461 | 550,000 | 600,000 |
| Connection fees | 51-37-750 | 37,200 | 35,000 | 45,500 |
| Penalties | 51-37-780 | 28,020 | 28,000 | 30,000 |
| Trans from development fund | 51-37-792 | - | 110,000 | - |
| Bond proceeds | 51-37-794 | - | - | - |
| Total Utility Revenue | | \$ 697,172 | \$ 1,328,000 | \$ 1,242,053 |
| Total Utility Fund Revenues | | \$ 698,837 | \$ 1,338,000 | \$ 1,248,653 |

|  Expenses | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------|---------------------|--------------------------------|
| Water operating | 51-40-000 | \$ 439,832 | \$ 376,000 | \$ 391,140 |
| Capital outlay improvements | 51-40-730 | - | 75,000 | - |
| Capital outlay equipment | 51-40-740 | - | 35,000 | - |
| Well construction | 51-40-746 | 36,200 | 641,000 | 641,000 |
| Debt service | 51-40-810 | 40,698 | 15,000 | 79,000 |
| Reserves | 51-40-850 | - | - | - |
| Administrative charge | 51-40-910 | 117,530 | 196,000 | 137,513 |
| Total Utility Fund Expenses | | \$ 634,260 | \$ 1,338,000 | \$ 1,248,653 |
| Surplus/(Deficit) | | \$ 64,577 | \$ - | \$ - |


| | |
|--|---------------------|
| Beginning Fund Balance | \$ 400,458 |
| Reserves (Appropriation of Fund Balance) | (561,553) |
| Ending Fund Balance | <u>\$ (161,095)</u> |


Water Fund Detail Budget FY 2015

|  Expenses | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------|---------------------|--------------------------------|
| Salaries & wages | 51-40-110 | \$ 90,007 | \$ 101,000 | \$ 111,300 |
| Employee benefits | 51-40-130 | 38,248 | 35,000 | 48,900 |
| Travel | 51-40-230 | 1,686 | 1,500 | 1,500 |
| Office supplies | 51-40-240 | 153 | 500 | 500 |
| Uniforms | 51-40-247 | 303 | - | 1,000 |
| Parts & supplies | 51-40-245 | 348 | - | - |
| Water meters | 51-40-249 | 48,953 | 48,000 | 48,000 |
| Repairs - vehicle | 51-40-250 | - | 10,000 | - |
| Maintenance - general | 51-40-255 | 34,897 | 60,000 | 60,000 |
| Utilities | 51-40-270 | 68,218 | 67,000 | 67,000 |
| Telephone | 51-40-280 | 1,077 | 1,500 | 1,440 |
| Dues & memberships | 51-40-300 | 100 | 1,000 | 1,000 |
| Professional services | 51-40-310 | 835 | 1,000 | 1,000 |
| Education & training | 51-40-330 | - | 1,500 | 1,500 |
| Water share assessments | 51-40-335 | 13,720 | 15,000 | 15,000 |
| Water testing | 51-40-442 | 1,832 | 3,000 | 3,000 |
| Water shares | 51-40-443 | - | 25,000 | 25,000 |
| Engineering expense | 51-40-514 | - | 5,000 | 5,000 |
| Depreciation | 51-40-650 | 139,455 | - | - |
| Capital outlay improvements | 51-40-730 | - | 75,000 | - |
| Capital outlay equipment | 51-40-740 | - | 35,000 | - |
| Well construction | 51-40-746 | 36,200 | 641,000 | 641,000 |
| Capital outlay special projects | 51-40-750 | - | - | - |
| Debt service | 51-40-810 | - | 64,000 | 64,000 |
| Key bank bond | 51-40-815 | 22,500 | - | - |
| Debt service interest | 51-40-820 | 18,198 | 15,000 | 15,000 |
| Administrative charge | 51-40-910 | 117,530 | 132,000 | 137,513 |
| Total Water Fund expenses | | \$ 634,260 | \$ 1,338,000 | \$ 1,248,653 |

Sewer Utility Operations Fund Budget for FY 2015


Nibley City - Sewer Fund FY 2014/2015 Budget

|  Revenues | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|--------------------------|--------------------------|--------------------------------|
| CIB Grant | 52-38-345 | \$ - | \$ 35,000 | \$ 35,000 |
| Millville reimbursement | 52-38-550 | 7,942 | 8,000 | 8,000 |
| Appropriate fund balance | 52-38-601 | - | 50,000 | - |
| Interest | 52-38-610 | 3,680 | 6,000 | 3,000 |
| Miscellaneous | 52-38-690 | - | 1,000 | 1,000 |
| Sewer manhole collar fee | 52-38-694 | - | - | 4,000 |
| Sewer service fees | 52-38-710 | 799,146 | 700,000 | 740,000 |
| Total Revenues | | <u>\$ 810,768</u> | <u>\$ 800,000</u> | <u>\$ 791,000</u> |

|  Expenses | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|--------------------------|--------------------------|--------------------------------|
| Operating charges | 52-72-000 | \$ 578,995 | \$ 402,600 | \$ 430,780 |
| Capital outlay improvements | 52-72-730 | - | - | 30,000 |
| Sewer construction | 52-72-750 | - | 50,000 | - |
| Debt service | 52-72-810 | - | 120,000 | 120,000 |
| Reserves | 52-72-850 | - | - | 72,707 |
| Administrative charge | 52-72-910 | 117,530 | 128,024 | 137,513 |
| Transfer to capital projects | 52-72-911 | - | - | - |
| Total Capital Expenses | | <u>\$ 696,525</u> | <u>\$ 700,624</u> | <u>\$ 791,000</u> |
| Surplus/(Deficit) | | <u>\$ 114,243</u> | <u>\$ 99,376</u> | <u>\$ -</u> |


| | | |
|--|----|----------------|
| Beginning Fund Balance | \$ | 548,692 |
| Reserves (Appropriation of Fund Balance) | | 72,707 |
| Ending Fund Balance | \$ | <u>621,399</u> |


Sewer Fund Detail Budget FY 2015

|  Expenses | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------|-------------------|--------------------------------|
| Salaries & wages | 52-72-110 | \$ 47,451 | \$ 46,000 | \$ 48,500 |
| Employee benefits | 52-72-130 | 17,055 | 16,500 | 18,000 |
| Travel | 52-72-230 | - | 1,000 | 1,000 |
| Blue stake fees | 52-72-243 | 303 | - | - |
| Maintenance | 52-72-255 | 71,466 | 60,000 | 60,000 |
| Utilities | 52-72-270 | 7,987 | 7,500 | 11,000 |
| Waste water treatment Logan | 52-72-275 | 226,266 | 234,000 | 234,000 |
| Telephone | 52-72-280 | 300 | 800 | 480 |
| Education & training | 52-72-330 | - | - | 1,000 |
| Administration | 52-72-410 | 195 | - | - |
| Dues & memberships | 52-72-300 | - | 300 | 300 |
| Legal expense | 52-72-411 | - | 500 | 500 |
| Engineering expense | 52-72-514 | 538 | 5,000 | 5,000 |
| Miscellaneous | 52-72-610 | 48 | - | - |
| Depreciation | 52-72-630 | 207,386 | - | - |
| Debt service reserves | 52-72-635 | - | 1,000 | 1,000 |
| Sewer reserve fund | 52-72-636 | - | 20,000 | 20,000 |
| Repair & replace fund | 52-72-637 | - | 10,000 | 10,000 |
| South end sewer study | 52-72-700 | - | - | 20,000 |
| Capital outlay improvements | 52-72-730 | - | 70,000 | 30,000 |
| Capital outlay equipment | 52-72-740 | - | 25,000 | - |
| Sewer construction | 52-72-750 | - | 50,000 | - |
| Debt service | 52-72-810 | - | 120,000 | 120,000 |
| Administrative charge | 52-72-910 | 117,530 | 128,024 | 137,513 |
| Transfer to capital projects | 52-72-911 | 5,012 | 3,376 | - |
| Reserves | 52-72-911 | - | - | 72,707 |
| Total Sewer Fund expenses | | \$ 701,537 | \$ 799,000 | \$ 791,000 |

Storm Drain Utility Operations Fund Budget for FY 2015


Nibley City - Storm Drain Fund FY 2014/2015 Budget

|  Revenues | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|--------------------------|--------------------------|--------------------------------|
| CIB Grant | 53-37-345 | \$ - | \$ 27,500 | \$ 27,500 |
| Storm water inspection fee | 53-37-411 | 28,934 | 5,000 | 5,000 |
| Appropriate fund balance | 53-37-601 | - | 15,750 | - |
| Interest | 53-37-610 | 711 | 500 | 500 |
| Storm water manhole fee | 53-37-694 | - | - | 2,000 |
| Storm water service fee | 53-37-710 | 76,971 | 115,000 | 120,000 |
| Total Revenues | | <u>\$ 106,616</u> | <u>\$ 163,750</u> | <u>\$ 155,000</u> |

|  Expenses | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------------|----------------------------|--------------------------------|
| Operating charges | 53-40-000 | \$ 75,964 | \$ 70,300 | \$ 80,280 |
| Capital outlay - improvements | 53-40-730 | - | 55,000 | 30,000 |
| Capital outlay - equipment | 53-40-740 | - | 10,000 | - |
| Reserves | 53-40-850 | - | 163,750 | 14,160 |
| Administrative charge | 53-40-910 | - | - | 30,560 |
| Total Capital Expenses | | <u>\$ 75,964</u> | <u>\$ 299,050</u> | <u>\$ 155,000</u> |
| Surplus/(Deficit) | | <u>\$ 30,652</u> | <u>\$ (135,300)</u> | <u>\$ -</u> |


| | |
|--|--------------------------|
| Beginning Fund Balance | \$ 113,093 |
| Reserves (Appropriation of Fund Balance) | 14,160 |
| Ending Fund Balance | <u>\$ 127,253</u> |


Storm Drain Fund Detail Budget FY 2015

|  Expenses | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------|-------------------|--------------------------------|
| Salaries & wages | 53-40-110 | \$ 36,823 | \$ 35,000 | \$ 42,000 |
| Employee benefits | 53-40-130 | 15,462 | 16,000 | 19,000 |
| Travel | 53-40-230 | - | 500 | 500 |
| Maintenance | 53-40-255 | 5,211 | 16,000 | 16,000 |
| Telephone | 53-40-280 | - | 500 | 480 |
| Professional services | 53-40-310 | 6,337 | 1,800 | 1,800 |
| Engineering expense | 53-40-311 | 3,043 | - | - |
| Departmental expenditures | 53-40-400 | 778 | - | - |
| Education & training | 53-40-330 | - | 500 | 500 |
| Depreciation | 53-40-650 | 8,310 | - | - |
| Capital outlay improvements | 53-40-730 | - | 55,000 | 30,000 |
| Capital outlay equipment | 53-40-740 | - | 10,000 | - |
| Administrative charge | 53-40-910 | 26,117 | 28,450 | 30,560 |
| Reserves | 53-40-999 | - | - | 14,160 |
| Total Storm Drain Fund expenses | | \$ 102,081 | \$ 163,750 | \$ 155,000 |

Water Impact Fees Budget for FY 2015

Nibley City - Water Impact Fees FY 2014/2015 Budget


|  Revenues | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|--------------------------|--------------------------|--------------------------------|
| CIB Grant | 55-37-345 | \$ 5,795 | \$ - | \$ - |
| Appropriation of fund balance | 55-37-601 | - | 200,000 | 170,000 |
| Interest earnings | 55-37-610 | 1,542 | - | - |
| Water impact fees | 55-37-790 | 182,400 | 100,000 | 130,000 |
| Total Revenues | | <u>\$ 189,737</u> | <u>\$ 300,000</u> | <u>\$ 300,000</u> |


|  Expenses | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|--------------------------|--------------------------|--------------------------------|
| Studies | 55-40-601 | \$ 12,233 | \$ - | \$ - |
| West side well | 55-40-750 | - | 300,000 | 300,000 |
| Capital outlay - improvements | 55-70-730 | - | - | - |
| Debt service | 55-40-810 | - | - | - |
| Reserves | 55-40-760 | - | - | - |
| Transfer to water fund | 55-40-910 | - | - | - |
| Total Expenses | | <u>\$ 12,233</u> | <u>\$ 300,000</u> | <u>\$ 300,000</u> |
| Surplus/(Deficit) | | <u>\$ 177,504</u> | <u>\$ -</u> | <u>\$ -</u> |

| | |
|--|---------------------------|
| Beginning Fund Balance | \$ 149,521 |
| Reserves (Appropriation of Fund Balance) | (170,000) |
| Ending Fund Balance | <u>\$ (20,479)</u> |

Park Impact Fees Budget for FY 2015

Nibley City - Parks Impact Fees FY 2014/2015 Budget


|  Revenues | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------------|--------------------------|--------------------------------|
| CIB grant | 56-37-345 | \$ 5,795 | \$ - | \$ - |
| Appropriation of fund balance | 56-37-601 | - | 300,000 | - |
| Interest earnings | 56-37-610 | 1,452 | - | - |
| Loan from Sewer impact fee | 56-37-691 | - | 295,000 | - |
| Park impact fees | 56-37-790 | 86,400 | 225,000 | 290,000 |
| Total Revenues | | <u>\$ 93,647</u> | <u>\$ 820,000</u> | <u>\$ 290,000</u> |


|  Expenditures | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------------|--------------------------|--------------------------------|
| Studies | 56-40-601 | \$ - | \$ - | \$ - |
| Heritage park ball diamond | 56-40-751 | - | 20,000 | - |
| Reserves | 56-40-760 | - | - | 290,000 |
| Property purchase region park | 56-40-755 | - | 800,000 | - |
| Total Capital Expenditures | | <u>\$ -</u> | <u>\$ 820,000</u> | <u>\$ 290,000</u> |
| Surplus/(Deficit) | | <u>\$ 93,647</u> | <u>\$ -</u> | <u>\$ -</u> |

| | |
|--|--------------------------|
| Beginning Fund Balance | \$ 27,890 |
| Reserves (Appropriation of Fund Balance) | 290,000 |
| Ending Fund Balance | <u>\$ 317,890</u> |

Sewer Impact Fees Budget for FY 2015

Nibley City - Sewer Impact Fee Fund FY 2014/2015 Budget

|  Revenues | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|----------------|--------------------------|--------------------------|--------------------------------|
| CIB Grant | 57-37-345 | \$ 5,795 | \$ - | \$ - |
| Appropriate fund balance | 57-37-601 | - | 294,000 | 189,000 |
| Interest earnings | 57-37-610 | 7,219 | - | 1,000 |
| Sewer Impact fees | 57-37-790 | 133,400 | 86,000 | 110,000 |
| Total Revenues | | <u>\$ 146,414</u> | <u>\$ 380,000</u> | <u>\$ 300,000</u> |


|  Expenditures | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|----------------|-------------------------|--------------------------|--------------------------------|
| Studies | 57-40-601 | \$ 12,693 | \$ - | \$ - |
| Loan to park impact fee fund | 57-40-801 | - | 294,000 | - |
| Debt service | 57-40-810 | - | 86,000 | 300,000 |
| Total Capital Expenditures | | <u>\$ 12,693</u> | <u>\$ 380,000</u> | <u>\$ 300,000</u> |


| | | | |
|--------------------------|--------------------------|--------------------|--------------------|
| Surplus/(Deficit) | <u>\$ 133,721</u> | <u>\$ -</u> | <u>\$ -</u> |
|--------------------------|--------------------------|--------------------|--------------------|

| | |
|--|--------------------------|
| Beginning Fund Balance | \$ 615,448 |
| Reserves (Appropriation of Fund Balance) | (189,000) |
| Ending Fund Balance | <u>\$ 426,448</u> |

Storm Water Impact Fees Budget for FY 2015

Nibley City - Storm Water Impact Fund FY 2014/2015 Budget


|  Revenues | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------------|--------------------------|--------------------------------|
| Interest earnings | 58-37-610 | \$ 558 | \$ 37,000 | \$ 2,000 |
| Appropriated fund balance | 58-37-990 | - | - | 8,000 |
| Basin Construction | 58-37-790 | 17,283 | 75,000 | 20,000 |
| Total Revenues | | <u>\$ 17,841</u> | <u>\$ 112,000</u> | <u>\$ 30,000</u> |


|  Expenses | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|--------------------------------|---------------------------|--------------------------------|
| Heritage retention basin 2600 S | 58-40-620 | - | \$ 26,000 | - |
| Sunrise retention basin | 58-40-625 | - | 86,000 | 30,000 |
| Reserves | 58-40-850 | - | - | - |
| Total Capital Expenses | | <u>\$ -</u> | <u>\$ 112,000</u> | <u>\$ 30,000</u> |
| Surplus/(Deficit) | | <u><u>\$ 17,841</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |

| | |
|--|------------------------|
| Beginning Fund Balance | \$ 12,692 |
| Reserves (Appropriation of Fund Balance) | <u>(8,000)</u> |
| Ending Fund Balance | <u><u>\$ 4,692</u></u> |

Road Impact Fees Budget for FY 2015

Nibley City - Road Impact Fees Fund FY 2014/2015 Budget

|  Revenues | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------|-------------------|--------------------------------|
| Interest earnings | 59-37-610 | \$ 270 | \$ - | \$ - |
| Road impact fees | 59-37-790 | 54,112 | 23,350 | 30,000 |
| Total Revenues | | \$ 54,382 | \$ 23,350 | \$ 30,000 |

|  Expenditures | Account Number | Actual FY 2013 | Budget FY 2014 | Tentative Budget FY 2015 |
|---|-------------------|-------------------|-------------------|--------------------------------|
| Transfer to general fund | 59-40-760 | \$ 17,000 | \$ 23,350 | \$ 23,350 |
| Reserves | 59-40-910 | - | - | 6,650 |
| Total Capital Expenditures | | \$ 17,000 | \$ 23,350 | \$ 30,000 |
| Surplus/(Deficit) | | \$ 37,382 | \$ - | \$ - |

| | |
|--|------------------|
| Beginning Fund Balance | \$ 47,388 |
| Reserves (Appropriation of Fund Balance) | 6,650 |
| Ending Fund Balance | \$ 54,038 |

GLOSSARY OF NOTES REGARDING SPECIFIC LINE ITEMS IN THE BUDGET

Revenue

Taxes

10-31-110 Property Taxes – The estimated property tax revenue will be calculated after the rate and valuations are released by the County and State, which should occur the first week in June. The new revenue amount in the budget will be based on the city's historic rate of 0.001667. The practice of the city in the past has been to adjust the property tax rate every other year, however the council discussed last year that it would prefer to adjust the rate annually to maintain consistency. In an attempt to normalize the rate last year, the council lowered the rate to 0.001672 after the county/state certified it at 0.001703.

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

10-31-130 Sales Tax – Most of the revenue for this year is now posted, bringing the total received so far to almost \$400,000. Two additional months of revenue will still be posted, which should bring the revenue amount to the budgeted amount or beyond for this fiscal year.

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

10-31-150 Vehicle Taxes – These are the taxes the city receives from vehicle registrations of city residents' vehicles. It is a property tax.

10-31-160 Restaurant Taxes – This revenue, which has historically been referred to as restaurant taxes, is actually RAPZ Tax revenue and will be tracked in the RAPZ tax revenue account, 10-33-355. Some RAPZ tax revenue is provided to the city as a grant award, if we apply for and win the grant, and some is automatically distributed to the city based on our population, which is the amount previously shown in the account.

Licenses and Permits

10-32-210 Building Permits – We estimated building related revenues and expenditures last year based on 50 new homes being constructed. So far this fiscal year, there have been 81 total permits issued including 65 new home permits, 1 commercial permit and 15 others, such as basement finishes or outbuildings. We plan to increase anticipated revenue in the FY 14-15 budget based on increasing numbers of

building permits. We are using 65 houses as a standard for budgeting purposes. The building permit fee on a home averages more than \$1,100 per home. On top of the budgeted amount for home permits, an additional amount is being budgeted for all other permits as well.

10-32-220 Business Licenses – This revenue comes from fees paid by businesses operating in Nibley that pay for a business license. The business license fees are \$30 for a home-based business and \$150 for a commercial business. We currently have 104 home-based businesses and 23 commercial businesses.

10-32-250 Animal Licenses – Revenue in this account is generated by the payment of dog licenses. Dog license fees are \$15 or \$25 (unaltered dogs) and 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

10-33-320 Grant – County – This account does not have a budgeted amount at this time however, City staff have applied for a park grant for transferred Land and Water Conservation Funds and will account for the money here later if awarded.

10-33-321 Grants -State – The City applied for a \$12,000 grant under UDOT's Safe Routes to Schools Program to build sidewalks on the east side of the 2600 S/SR165 intersection. This would require a 25% match, which is budgeted under the streets department at 10-60-590.

10-33-322 Children's Theater Grants – We anticipate receiving \$1,500 in revenue next year, including a \$500 RAPZ grant, if awarded, a \$500 Rocky Mountain Power Grant, if awarded and a \$500 Utah Arts Council Grant, if awarded.

10-33-323 Grant EDCU – City staff applied for and was awarded two matching grants from the Economic Development Corporation of Utah for Economic Development Marketing and Training. EDCU awarded grants for \$3,000 for marketing, and \$400 for training. For reference, the expense account is 10-43-341.

10-33-324 Grant-CCCOG – The city applied for and was awarded \$186,000 from the Cache County Council of Governments (CCCOG) last year for a grant to redesign the 3200 S/SR165 Intersection. See 10-60-618 for reference. The city applied for another \$200,000 this year for the 2600S/SR165 intersection project, see 10-60-620 for reference. Results on the second grant are forthcoming.

10-33-325 Grant-CMPO – The city applied for and was awarded a grant from the Cache Metropolitan Planning Organization for \$10,000 to update the general plan. See expenditure account 10-68-622 for reference.

10-33-345 CIB Grant – We anticipate applying for a \$10,000 grant to update the General Plan.

10-33-350 Class B&C Roads – this is the city's share of taxes from gasoline sales.

10-33-355 Grant-RAPZ - We received \$130,000 in grant funds last year and have spent these on the Heritage Park building the new baseball field. We applied for additional funds this year to complete Heritage Park, however the grant awards have not yet been announced. The award should be announced prior to finalizing the budget but we have budgeted \$50,000 at this point as a placeholder.

10-33-360 State Liquor Allotment – Funds should no longer be shown in this account as the funds are now sent directly to the Sheriff's office for liquor law enforcement. Our contract with the Sheriff dictates that these funds must go to their agency.

Charges for Services

10-34-410 Commications Center-Dispatch – This is revenue from a \$2 per residence per month charge to pay for the countywide dispatch center. It is passed on through 10-54-440.

10-34-410 County Radio Fee – This is the new \$1/residence/month fee approved Countywide this year to pay for support, replacement and maintenance of the countywide emergency radio system. See expenditure account 10-54-441.

10-34-420 P&Z Review Fee – Most of this revenue is from a \$25 planning review related to new business license applications, but it also includes planning reviews related to CUPs and accessory buildings.

10-34-422 Development Fees Reimbursement – these are fees paid by developers for engineering reviews etc. These fees are passed through to those professionals for services rendered.

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. We charge an extra 25 cents for our administrative fee. Logan has not increased the amount they charge for this service since 2006.

10-34-440 Soccer Field Use Charges – This is the fee the city charges soccer teams for field use.

10-34-442 and 443 Baseball and Softball – This is revenue from fees paid by participants. See expenditure accounts 10-69-510 & 511 for reference.

10-34-460 General Parks & Bldg Fees – Revenue from park/pavilion rentals.

10-34-461 Community Center Rents - Revenue from council chambers rentals.

10-34-681 Variance Request – When a land use applicant has a request for a variance appeal, there is a \$75 fee for the hearing. These hearings have only occurred twice over the past 2 years. 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.

Fines and Forfeitures

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

10-35-530 Court Mendon – This account will no longer be used because it is accounted for through the courts system.

Miscellaneous Revenue

10-36-610 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.

10-36-660 Heritage Days revenue – Revenue generated through sponsorships and other Heritage Days activities.

10-36-661 Youth Council Revenue – Revenues generated by fundraisers by and donations to the youth council.

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

10-36-665 Ball Field Sponsorship - New account to account for revenue from sponsorship banners on ball fields, \$225/sponsor, anticipate \$3,000.

10-36-671 Fuel Tax – Revenue from reimbursed fuel taxes originally paid when fuel is purchased by the city and later reimbursed by the state because the city is exempt from paying these taxes.

10-36-691 Land Leases – Revenue from rents paid by those using city-owned properties for farming.

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

10-36-800 Recreation Grant – Account used for donations to recreation programs.

Contributions and Transfers

10-38-720 Road Impact Fee Fund – Funds transferred in to the General Fund from the Road Impact Fee Fund to reimburse the general fund for the 3200 S project which was constructed previously.

10-38-890 Appropriate-Fund Balance – This account is used to appropriate money from the General Fund balance of residual funds left over from previous years or for specific projects where funds are being carried over from a previous year to the current year. Some funds that are likely to need to be carried over this year are those for Road Maintenance, the River Project and Sidewalk Projects, due to the projects being ongoing and funds not yet being expended.

Administrative Transfers

10-39-700, 701 and 702 - These are the amounts charged to the enterprise funds to reimburse the General Fund for services paid through the General Fund, such as administrative staff, personnel management, facilities, vehicles, clerical costs etc.

Department Expenditures

City Council

10-41-110 Salaries – Includes Councilmember and Mayor stipends, which are currently \$600 per month for the Mayor and \$300 per month for councilmembers. The stipends have not been increased since 2006. It is being proposed to increase the stipend based on the average of four local comparable cities, including Hyrum, Providence, North Logan and Smithfield. The average mayoral pay in those cities is \$889 per month. The average councilmember pay is \$412 per month. It is also being proposed that future increases be tied to the COLA given to employees.

10-41-130 Benefits – This account includes amounts paid for Federal Insurance Contributions Act (FICA) withholdings – Social Security & Medicare.

10-41-230 Travel – This account is for hotel costs, mileage reimbursement and per diem for meals not included at conferences.

10-41-280 Telephone – Due to the cities increasing dependence on electronic communication and document sharing, this is a new budgeted amount that is being proposed to provide the Mayor and Councilmembers with a telephone allowance based on the City's existing cell phone policy, which is currently \$60/month or \$720/year. It is being proposed to provide this stipend to the Mayor and councilmembers to provide for telephonic or electronic access for city governance purposes. Councilmembers would have the discretion to use the funds to purchase equipment, such as a smart phone, tablet, laptop or other computer that would be the property of the member and which could be used for business purposes. The member would also have the discretion to use the stipend for telephone service charges or data charges for such devices.

10-41-620 Mayor Discretionary – Funds over which the Mayor has discretion which can be allocated for needs related to city government.

Court

10-42-110 Salaries – Adjusting per annual changes. This account includes 65% of the court clerk's salary and funds for a court-night assistant clerk. This includes an increase in the Judges salary as required by state law. The city must increase the pay of the judge at least as much as the average provided to other employees. The judge's current pay is \$1,000 per month and it is recommended to be increased to \$1,030 per month, which is a 3% increase.

10-42-130 Benefits – adjusted based on premium/contribution changes and salary changes.

10-42-230 Travel – This account is for hotel costs, mileage reimbursement and per diem for meals not included at conferences. It is calculated higher this year as the Judge needs to attend a third conference each year for continuing education and the additional clerk needs to attend new training in the fall.

10-42-311 Prosecution – These are the funds paid to the Cache County Attorney's office for prosecution services.

10-42-320 Contracted Services - For witness fees and interpreter costs

10-42-330 Education & Training – This has been increased this year as the Judge will be attending three conferences per year and there will be an additional training for court clerk.

10-42-600 Court Mendon – This account will no longer be used because it is accounted for through the courts system.

10-42-610 Bailiff – Costs paid to Sheriff's office based on 4 times per month.

Administrative

10-43-110 Salaries – Adjusting per annual changes - This category includes salaries for the city manager, 35% of the court clerk, the janitor, the assistant recorder, the front desk clerk, the treasurer, one vacant position 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 conferences.

10-43-240 Office Supplies - This includes utility billing printing and handling costs and Caselle's software used for billing, accounting, payroll, budget etc.

10-43-250 Equipment/Maintenance – Used for purchase and maintenance of office equipment.

10-43-270 Utilities – Utility costs for City Hall.

10-43-280 Telephone – Phone allowances for City Manager and Treasurer.

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.

10-43-310 Professional Services – Includes funds for outside auditing and accounting services. Those services were previously paid for out of department expenditures but are now being more correctly classified as professional services.

10-43-341 Economic Development – This will be the account where the grant funds and matching funds from EDCU will be expended. See 10-33-323 for reference.

10-43-400 Department Expenditures – Departmental Expenditure accounts are for other expenditures related to the department that do not fit in other account categories.

10-43-440 Bank Charges – This includes Payment Tech, Xpress Bill Pay and B of U charges. The majority of these charges are credit card merchant fees charged to the city when customers pay by credit card.

Elections

10-47-310 Professional Services – There will not be an election this year; however, staff would like to request that the budget remain the same this year to allow for the purchase of new voting booths. The voting booths currently being used by the city are very old, made of PVC pipe that sustains several new breakages each time they are used. They have deteriorated significantly and are in need of replacement.

Public Works

10-48-110 Salaries - Includes salary for the Public Works Director and new building inspector. This category also includes salaries for contracted Commercial Building Inspector.

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 not included at conferences.

10-48-257 River Repair – There is expected to be some ongoing expense in this account to be used to manage the river channel and keep debris from accumulating in the river. This is a requirement of the federal dollars used to repair the river, that the

city maintain what was built. Although it is not expected that much maintenance will be needed this year, when the repairs were just made, staff recommends leaving funds in this account in case the plans for the debris basin are carried out. Approvals from state and federal agencies are still pending but should the debris basin be approved, Nibely City would participate in the cost of constructing it. However, these costs are expected to simply be a cash flow expense that is expected to be reimbursed to the city based on earned match already accrued by the city through previous work.

10-48-280 Telephone – Phone allowances for PW Director and Building Inspector, also in this category is the Data Plan for the Building Inspector.

10-48-310 Professional Services – to be used for surveying or other professional expenses.

10-48-370 Software – This is an ongoing yearly expense for software update and license for the Building Permit Program

10-48-514 Engineering Expense – This has been increased as we are having the Engineering Standards and Specs redone.

Non-Departmental

10-50-243 Stamps – We have changed the name of this account to Stamps from postage, to track postage costs for postage on mail sent from the office.

10-50-245 Utility Billing Postage – This is a new account created to track the costs of postage related to mailing out our utility statements each month through our utility billing vendor.

10-50-280 Telephone/Internet – Covers costs for internet and telephone for both offices.

10-50-510 Insurance – This covers the city's liability and vehicle insurances.

10-50-511 Building Lease – This is debt service paid through the Municipal Building Authority for payment on the bond for the new city hall. See account 20-30-500.

10-50-514 Engineering – This is where the majority of engineering costs are billed, however most of these costs are reimbursed by developers.

10-50-517 Web Admin – fees for hosting and managing website

10-50-518 Information Technology – fees for IT, server, email, backup support etc.

10-50-520 Community Center – Expense related to repairs in the community center.

10-50-530 Newsletter – This is printed at Square One Printing and costs just over \$400 per month.

10-50-999 Contingency – This is an account for unassigned funds that can be used for other expenditures.

10-50-910 Transfer to Capital Projects – This is an account for funds that can be transferred into the Capital Projects fund for future construction projects.

Public Safety

10-54-110 Salaries – This is for Crossing Guard wages, adjusted per annual changes, and includes pay for 6 crossing guards.

10-54-320 Sheriff Contract Services – Contracted amount with County Sheriff for patrol services. Also includes public service, such as help with parades, and educational services provided in schools or to other community groups in the city.

10-54-331 – See account 10-33-360

10-54-340 Fire Protection – This is the contract with Hyrum City Fire Department. It increased yearly by \$2,719/year.

10-54-350 First Responders – The city's contribution to the First Responder Fund.

10-54-360 Animal Control – Sheriff's contract for 24/7 services.

10-54-440 Communication Center – 911 Dispatch Center Fee - pass through of fees collected from each utility customer.

10-54-441 County Radio Fee – This is the new \$1/residence/month fee approved Countywide last year to pay for support, replacement and maintenance of the countywide emergency radio system. See revenue account **10-34-410**.

Streets

10-60-110 Salaries – This budget includes pay for 50% of one regular employee (BJ) and 33% of another regular employee (Brok), and one seasonal employee. Seasonal employee salary was previously paid out of Park's budget.

10-60-130 Benefits – adjusting based on premium/contribution changes

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

10-60-250 Maintenance – used for repairs and maintenance of facilities associated with roads, such as curbs, gutters, sidewalks, signs, striping/markings etc. Not to be confused with account 610 below, which is pavement maintenance.

10-60-270 Utilities – Electricity costs for Crossing Guard Lights

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

10-60-280 Telephone –Cell phone allowance for BJ (1/2=\$360) and Brok (1/4=\$120)

10-60-310 Professional Services – for professional services other than legal or engineering, such as surveying etc.

10-60-450 – Snow Removal – The new salt we are using enables us to not have to mix and lay sand. The salt is \$5400/ton and we anticipate needing 3 tons.

10-60-590 Sidewalk Projects – Carrying over balance from 2600 S project to next year in order to complete project to connect the sidewalk from the church on 2600 S to SR 165, in coordination with the High School construction project. Carry over balance will be \$15,000, which is the remaining balance from the an original \$40,000 for the project, plus \$16,000 to construct sidewalks on the east side of the intersection, assuming the UDOT grant applied for is approved. See revenue account 10-33-321 for reference.

10-60-610 - Road Maintenance - . Pavement maintenance funds. Carrying over balance remaining this year to do pavement maintenance next year of \$100,000 and next years, to be added to next year's normal budget of \$225,000. Funds are being carried over from the previous year because the contractor cannot do the work prior to July 1st.

10-60-611 Streetlights – We do not anticipate having to put any new lights in.

10-60-618 HWY 165/3200 S Redesign – These are the funds received through the CCCOG Grant for redesign study to realign the intersection.

10-60-619 ROW Acquisition 2600 S – \$10,000 has been budgeted for the potential need to acquire right-of-way on the north west corner of 2600 S and SR165 as part of the intersection improvement project. These funds are being budgeted in case there are insufficient funds in the remainder of the project to acquire this ROW. The city's agreement with the school district dictates that the city is responsible for the cost because it would be necessary due to betterments being asked for by the city – namely, adding an additional eastbound lane that was not required by the traffic study.

10-60-620 Hwy 165/2600 S Contribution – This is our City’s contribution to Cache County School District for the intersection project, assuming the City is successful in securing the CCCOG grant. See 10-33-320 for reference.

Sanitation

10-62-310 Professional Services – for professional services other than legal or engineering, such as surveying etc.

10-62-320 Refuse Collection Services – Pass through to Logan City for garbage, recycling and green waste pick up.

10-62-322 Recycle Site Upgrade – Re-budgeting \$20,000 to complete the project, which is in the design phase now. The project is likely to be completed early in the fiscal year if not by the end of this fiscal year. The project requires a redesign because Logan City has twice changed the size of bins used for cardboard and green waste in the past year. New bins will require different construction design/method and more concrete, which may increase the cost more than originally anticipated.

Shop Expenses

10-65-250 Vehicle Repair – this is the account from which repairs are paid for all vehicles in all departments.

10-65-251 Vehicle Fuel - this is the account from which fuel is paid for for all vehicles in all departments.

10-65-260 Maintenance – funds for maintenance of city buildings.

10-65-270 Utilities – Utility costs for Public Works buildings.

Planning & Zoning

10-68-110 Salaries – Adjusting per annual changes – this includes pay for the city planner and for planning and zoning commissioners. It is being proposed to increase the pay for commissioners from \$25 per meeting to \$50 per meeting which more accurately reflects the level of preparation and effort that goes into the work.

10-68-130 Benefits – adjusting based on premium/contribution changes

10-68-230 Travel – This account is for hotel costs, mileage reimbursement and per diem for meals not included at conferences.

10-68-280 Telephone –Cell phone allowance for City Planner

10-68-310 Professional Services - for professional services other than legal or engineering.

10-68-311 Legal – This amount has been increased as Attorney will be reviewing all plans. Last year's expenses were high due to unforeseen expenses related to new developments, such as the Malouf development.

10-68-621 County Planning Assessment – Fees paid to Cache County of GIS and other planning assistance.

10-68-622 Planning Studies – We have changed the name to better fit the category. The city applied for a \$10,000 grant from the CMPO to update the General Plan, which was awarded. They city also plans to seek \$10,000 from the CIB for this purpose and may be required to match that with \$10,000 of our own for a total of \$30,000 available to update the General Plan.

Recreation

10-69-110 Salaries – Adjusting per annual changes

10-69-130 Benefits –for required benefits, SS, Medicare, workers comp

10-69-230 Travel – This account is for hotel costs, mileage reimbursement and per diem for meals not included at conferences.

10-69-248 Recreation Programs – To be used for new or additional program offerings, such as the Cache Valley Unplugged program.

10-69-249 Movie in the Park – The movie prices have increased slightly and this includes additional funds to purchase a new projector.

Parks

10-70-110 Salaries - Adjusting per annual changes. This includes pay for half of the salary for the Park Superintendent (Rod), salary for Skyler and three (4) seasonal employees

10-70-130 Benefits – adjusting based on premium/contribution changes

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

10-70-250 Equipment/Maintenance - costs for maintenance of park equipment and facilities.

10-70-270 Utilities – costs for utilities at park facilities.

10-70-280 Telephone – Includes phone allowances for Rod and Skyler

10-70-415 Ball Field Sponsorship – New account - anticipated cost of signs is \$60 each.

10-70-695 Morgan Farm – Budgeting funds for minor repairs at farm.

10-70-700 Nibley Park SW Pipe – This is a new project to correct the problem being caused by storm drainage being dumped onto Nibley Park grass next to the volleyball court. The outflow causes soggy/muddy conditions and staff would like to remedy the situation by piping the water to another location.

10-70-910 Trans to Cap Imp – This is anticipated RAPZ revenue, assuming it is awarded by the County this year. It would be used for additional improvements at Heritage Park, such as a new sports court (Tennis/Basketball).

Library

10-71-480 Library Expenditure – contribution to Hyrum Library

Community Development

10-75-652 Wildlife – this is the city's contribution to the Blacksmith Fork Wildlife Association.

10-75-653 Beginnings Monument – This is the city's contribution to the historical monument being planned for construction at Heritage Park. The city will make the contribution at such time as the project incurs expenses.

10-75-660 Heritage Days – Need to increase budget to account for sponsorship contributions and the increased expenses made possible by those contributions. The

city contribution remains the same, at \$14,000, and expenditures will only exceed that amount insomuch as donations are received.

10-75-666 Fair Booth – Recommend ending program due to lack of interest.

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 \$820,000 owing on the bonds.

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.

First Responder Fund

24-36-321 Cache County Grants – We anticipate receiving a County Grant of \$2,500

24-36-322 State Grants – We were put at the top of the list for this year, but we may not receive this grant in FY 15/16

24-36-601 Nibley Contribution and **24-36-602**– these amount were recalculated based on taking the total costs, minus grants funds, and then multiplying that number by 0.7566 for Nibley and 0.2434 for Millville, which are the population ratios for the cities. The Millville amount is then charged to that city.

24-40-110 Salaries and Wages – This is a stipend paid yearly to the volunteers, based upon the number of calls they go out on and trainings they attend.

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

24-40-24 Equipment Supplies & Maint. – This account has combined 245, 400 into this account.

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

Capital Projects Fund

This fund is used to carry over budgeted amounts from the General Fund Departments that have been budgeted for Capital Projects that may carry over from one year to the next. For example, \$100,000 from the pavement maintenance program is being carried over to next year because it was not expended before the end of the fiscal year but will be expended in the next year.

Water 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 the fees paid by developers to reimburse the city for work done by public works staff to align water valve collars after construction.

51-37-601 Appropriate Fund Balance – These funds are previously appropriated well construction funds that are being carried over into the next fiscal year.

51-37-710 Water Charges – Budget \$600,000, based on projected sales based on past year.

51-37-750 – Connection Fee – This is a \$700 per connection to install meter. Budgeting at \$45,500 based on 65 houses

51-40-110 Salaries – Adjusting per annual changes. Includes pay for two full-time employees (Justin and Josh)

51-40-130 Benefits – adjusting based on premium/contribution changes,

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

51-40-249 Water Meters – Budget for purchasing new meters

51-40-255 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 – Josh and Justin cell phone allowance

51-40-300 Dues and Membership – This includes Rural Water Association membership

51-40-310 Professional Services – for professional services other than legal or engineering, such as surveying etc.

51-40-335 Water Share Assessments –Fees paid to the irrigation companies for water shares the city holds.

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

51-40-443 Water Shares – We have been offered the opportunity to purchase 10 acre feet of water rights being sold by the LDS church at \$2,000 per share, which is an excellent price. The additional funds are for other shares that might become available during the year.

51-40-746 Well Construction – These are well construction funds being carried over to this fiscal year.

51-40-810 Debt Service Principal– For principle on debt service on \$850K water bond

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

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

Sewer Department:

52-38-345 CIB Grant – \$35,000 – This is to be carried over to next year's fiscal year as it is not expected to be received this fiscal year.

52-38-550 Millville Reimbursement – These are funds paid annually to Nibley from Millville to reimburse Nibley for Millville's share of the costs related to the initial construction of the sewer system.

52-38-694 Sewer Manhole Collar Fee – This is a fee developers pay the city for the city to finalize and level the collar around manholes after paving is done.

52-38-710 Sewer Service Fees – budgeting \$740,000 for next year based on actual receipts this year.

52-72-110 Salaries – Adjusting per annual changes. Includes pay for one full-time equivalent employee, half of two employees (Rod and Brok)

52-72-130 Benefits – adjusting based on premium/contribution changes

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

52-72-255 Maintenance – Cost for cleaning and maintaining the sewer system. The department attempts to clean 1/3 of the system each year, so that the entire system is cleaned every three years. This amount will need to be increased over time as the size of the system increases.

52-72-275 Wastewater Treatment – This is the amount paid to Logan City for treatment of the wastewater we send to their lagoons.

52-72-280 Telephone – budget for cell allowance for half of Rod and half for Brok

52-72-635 Debt Service Reserves – These are funds mandated to be set aside by the terms of the sewer loan.

52-72-636 Sewer Reserve Fund – These are funds mandated to be set aside by the terms of the loan.

52-72-637 Repair and Replace Reserve – These are funds mandated to be set aside by the terms of the loan.

52-72-700 – South End Sewer Study – The cities in the south end of the valley, including Providence, River Heights, Millville, Nibley and Hyrum, have been discussing potential options for wastewater treatment that should be studied as an alternative to contracting with Logan City for treatment. A number of the south end cities would like to engage the services of an engineer to study the feasibility of those alternatives. Providence City is the lead agency on the study and expects the study might cost as much as \$60,000. Nibley City is budgeting \$20,000 to provide funds for potential contributions to that study.

52-72-730 Capital Outlay Improvements – these are funds budgeted to pay for the remainder of the sewer master plan study, if not completely paid for in the previous fiscal year.

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.

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

Storm Water Utility Fund

53-37-345 CIB Grant –These are the CIB Grant funds for the Storm Water Master Plan, which is underway and should be completed in the middle of this year. The funds may need to be carried over to the next fiscal year if not expended this fiscal year.

53-37-411 Stormwater Inspection Fee – Fee paid by builders for inspection of their construction site.

53-37-694 Stormwater Manhole Fee - These are fees paid by developers to reimburse the city for work done by public works staff to align pavement to stormwater facilities after construction.

53-37-710 Utility Service Fees – Increasing Budget \$120,000 - ***Assumes monthly SW Fee INCREASE of \$0.25 to \$6.25** which was proposed to be done every year in the Capital Facilities Finance Plan completed last year.

53-40-110 Salaries – Adjusting per annual changes. Includes pay for half of one employee (BJ) and 25% of another employee (Brok).

53-40-130 Benefits – adjusting based on premium/contribution changes

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

53-40-255 Maintenance- General – for repair and maintenance of stormwater facilities.

53-40-280 Telephone – adding amounts for cell phone allowance for BJ (1/2=\$360) and Brok (1/4=\$90) budget \$500.00

52-40-730 Capital Outlay Improvements – these are funds budgeted to pay for the remainder of the stormwater master plan study, if not completely paid for in the previous fiscal year.

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

Water Impact Fee Fund

55-37-601 – Appropriation of Fund Balance – This is the balance brought forward to contribute to the West Side Well project.

55-40-750 – West Side Well – These are the partial funds for the West Side Well

55-37-790 Water Impact Fees – Budget \$130,000 based on 65 homes at \$1,950 per home.

55-40-750 West Side Well –budget \$300,000 for well – we budgeted 200,000 last year but with another year of impact fees paid, we could now use more impact fees.

Park Impact Fee Fund:

56-37-691 Loan from Sewer Fund – This was budgeted last year to allow for a potential loan from Sewer Funds to assist in purchasing park property. It was not necessary and wasn't used and is not being budgeted for this year.

56-37-790 Park Impact Fees – Budget for \$290,000 based on new impact fee of \$4,500 x 65 houses

Sewer Impact Fee Fund

57-37-601 Appropriate Fund Balance – These are funds from the fund balance that are mature and must now be paid against the sewer loan, so they are being appropriated out of fund balance to be paid. Impact fees must be expended within six years of collection.

57-37-790 Sewer Impact Fees – Budget to receive \$110,000 = 65 houses x \$1,725 impact fee

57-40-810 Debt Service Principal - We have been able to pay an additional \$300,000 on our Sewer Loan the past two years with impact fees that need to be spent.

Storm Water Fund

58-37-790 Basin Construction Fee – These fees come from developers paying their portion of the cost to build regional storm water basins.

58-40-625 Sunrise Ret Basin – Budgeting \$30,000 to finish this stormwater basin project, including landscaping.

Road Impact Fee Fund

59-37-790 Road Impact Fees – Budget to receive \$30,000 = \$467 impact fee x 65 houses.