

ANNUAL BUDGET

For Fiscal Year 2015/2016



CITY OF NIBLEY, UTAH

FY BUDGET
Year Ended June 30, 2016

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Nibley City Fiscal Year 2015-2016

Budget Message



June 4, 2015

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

We are pleased to propose the Nibley City Budget for Fiscal Year (FY) 2015-2016. We would like to thank everyone who helped with the budget. 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'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.

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. We are committed to managing the public's funds in ways that provide core services to our residents while maintaining consistency with property tax rates and fees for services. 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 15/16 Budget.

Conservative Revenue Growth

We are estimating a slight increase in General Fund revenues in FY 15/16, which is attributable to growth in revenues from sales tax, as well as property tax due to new growth. Nibley City currently ranks 14th in the state for sales tax growth.

Nibley continues to add new real estate value; seventy-two new home building permits were issued in calendar year 2014. The City also issued 65 building permits for new homes from June 1, 2014 and May 31, 2015, the most recent 12-month period. Budget category values related to home building in the FY 15/16 Projections are based on an estimated 60 homes being built in the next fiscal year.

Revenues from court fines and franchise fees are stable overall or slightly increasing.

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 15/16 budget does not propose a property tax increase and includes only one rate increase for utility customers. There is a proposed 25 cent per month increase in the stormwater fee. This will set the residential stormwater rate at \$6.50 per month, with commercial rates set by formula. We anticipate two more years of residential increases until we reach the \$7.00 per month rate, as outlined in our 2013 Capital Facilities Finance Plan prepared by Zion's Bank.

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 0.001649. 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. The County has advised that the rates will be released the week of June 8. We anticipate adjusting the rate at the time of final budget adoption on June 18.

Grant Revenue

During FY 14/15, the City applied for and was selected to participate in a program with Cache County to transfer park properties owned by the County in North Logan to other cities in the County. As part of that program, the City purchased a 20 acre parcel of land west of Heritage Park, which is being referred to as Heritage Park West, for \$440,000. These funds will be reimbursed to the City by the County in a future budget year. In addition, the County pledged approximately

\$600,000 in future RAPZ funds to the City (to be distributed over multiple future fiscal years) to be used to develop that new park property.

The City was awarded \$40,000 in RAPZ grant funds in FY 14/15 to build tennis courts at Heritage Park. The City is now approximately \$70,000 short of the funds needed to complete the project. Rather than leave the project unfinished, my proposal is to fund the completion of the tennis courts in FY 2015/16 with the sale of the vacant residential property owned by the City at the corner of 800 West and Nibley Park Avenue.

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 15/16 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 at least \$236,000 per year to preserve infrastructure quality. The increase of approximately \$10,000 is due to increased anticipated gas tax revenue, due to a legislative increase.
- Sewer debt continues to be repaid at more than twice the debt schedule
- Development continues at City parks, including new funds to preserve parking lots at parks and funds to begin development of Heritage Park West.
- The relocation of the recycling center is complete and the Mayor has proposed constructing a Veteran's Memorial Park at the former site next to the city hall parking lot.
- Funds for parking lot maintenance at City Hall and to pave the Public Works yard are proposed in the budget.
- Sidewalk Funds are proposed to connect missing links in the City's sidewalk network.
- Funding project to build a new west-side well. The Council approved a plan this year to modify this project and move the location to the City's property on 640 West.
 - Because of the water contamination emergency in April 2015, this project has become the City's #1 public works priority.
 - Additional emergency costs are anticipated to repair the damaged spring and install new chlorination units.

- Costs associated with the recent water emergency have reached approximately \$55,000 so far. It is proposed to set aside an additional \$75,000 in emergency funds to complete necessary work.

Quality of Life

Community Development and Recreation: Nibley has some great community programs and assets that have outgrown our staff and volunteer efforts to coordinate as well as we would like; we currently have three staff members working on these programs part time, plus volunteers, appointees, council members, and other incidental staff time. The Mayor proposes consolidating these efforts into a single position to provide focus and efficiency. Specific duties will include coordination community events, promoting the City as a destination, coordinating sporting and recreation programs, and pursuing funding opportunities for City recreation, cultural, and economic development programs.

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; Last year we experimented with a fee-free planning process for our General Plan from the State that unfortunately did not meet our needs. That funding is still available, and we propose reallocating it again to complete our General Plan. We also propose, in keeping with our planning goals and schedule, completing our Parks master plan. This is particularly important in light of our obligation to commit \$1.6 million to Heritage Park West. 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 its 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 2015 proposed budget includes the usual COLA of 2% 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 in December. This is due to the implementation of the Affordable Health Care Act.

Outstanding Issues

As hard as we try, there are several items that we know will impact the City this year but that we can't quantify enough to budget for. These include the fate of our springs, and our direction with the sewer system.

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 enhance Nibley's position as one of the State's premier communities.

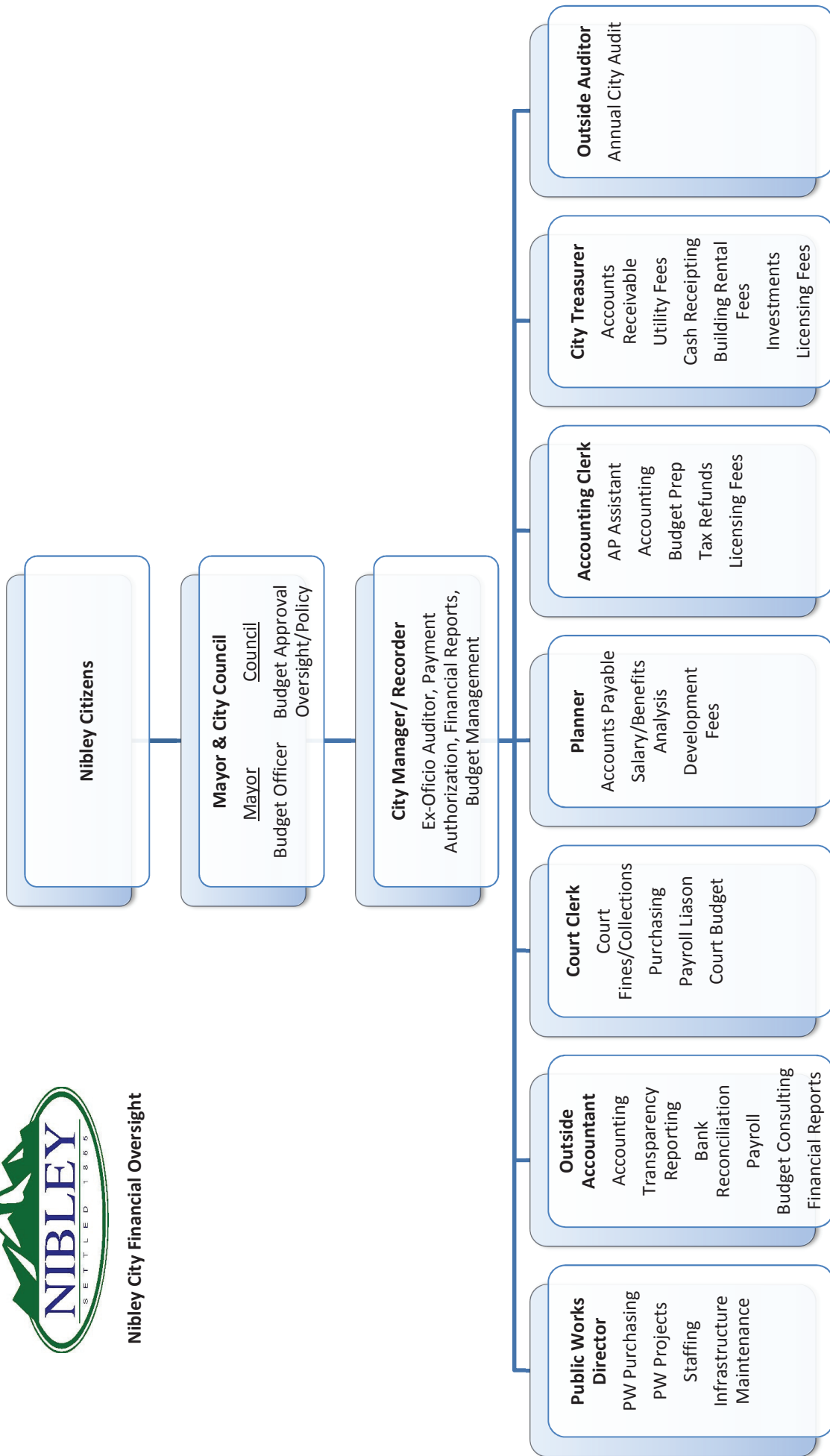
Respectfully submitted,

Shaun Dustin
Mayor

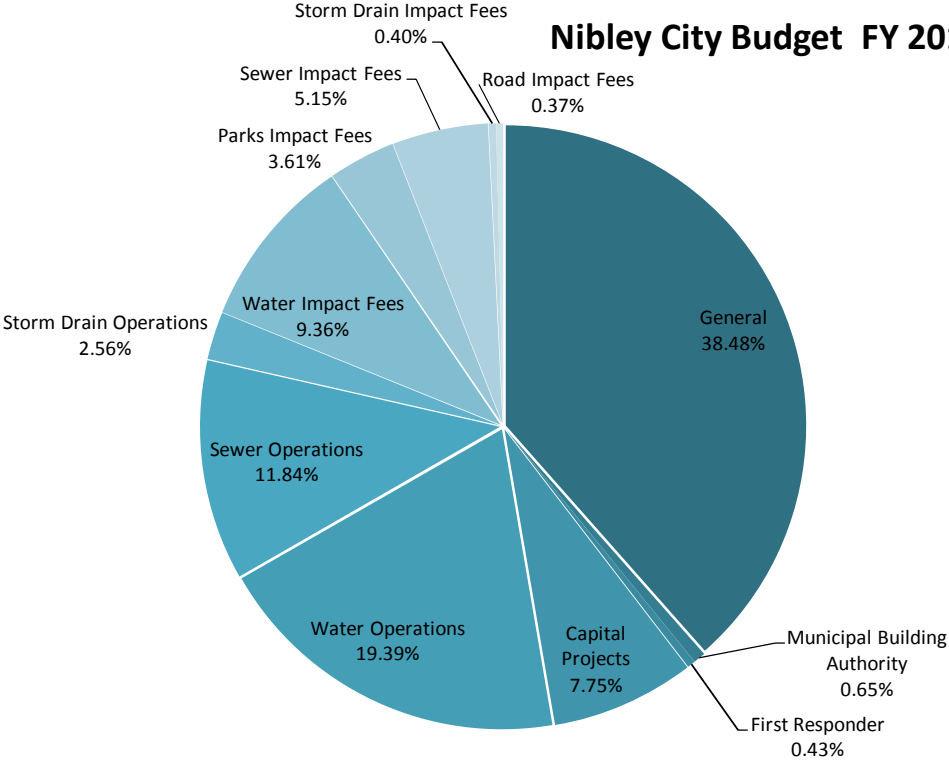
David Zook
City Manager



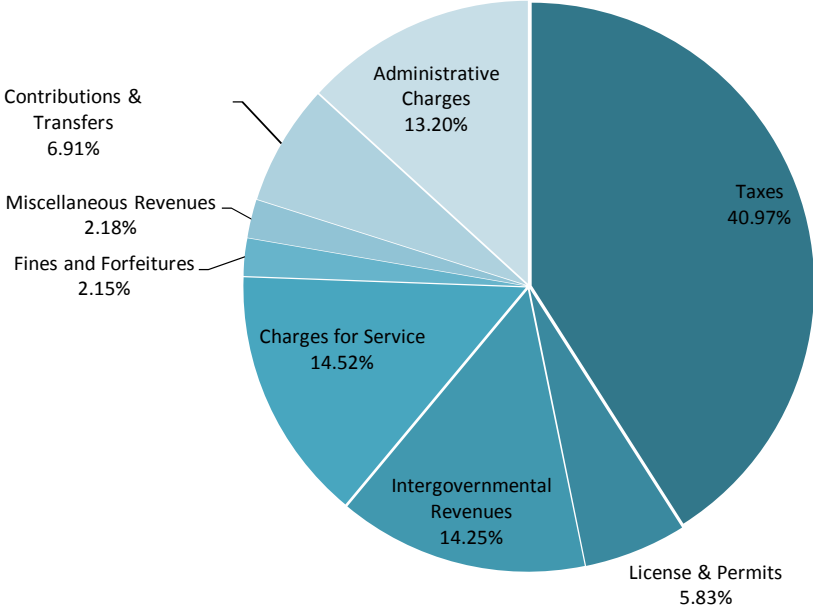
Nibley City Financial Oversight



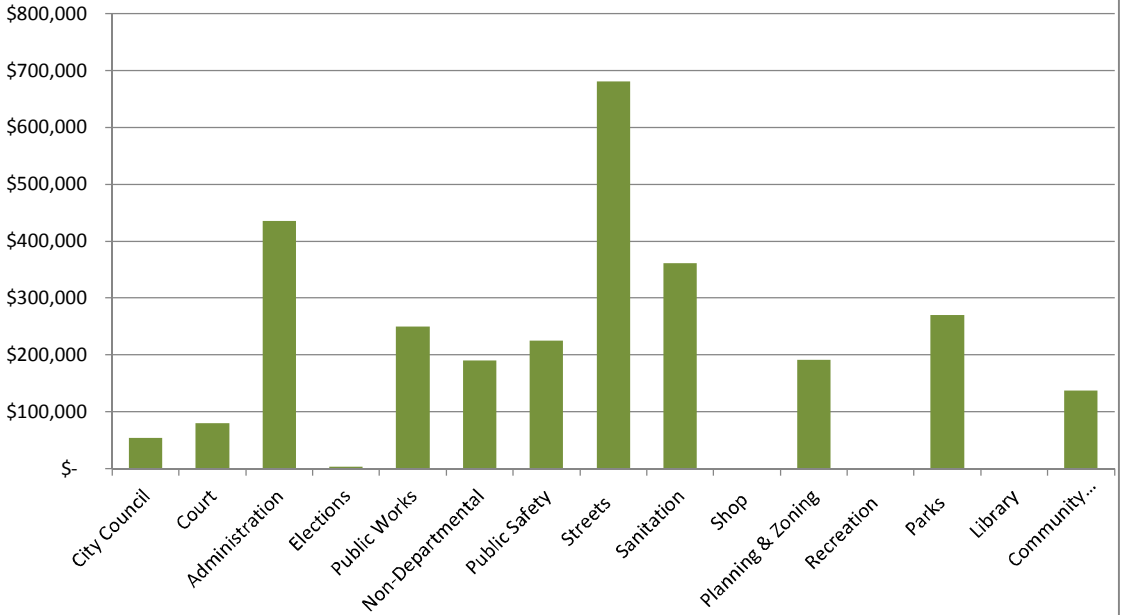
Nibley City Budget FY 2016



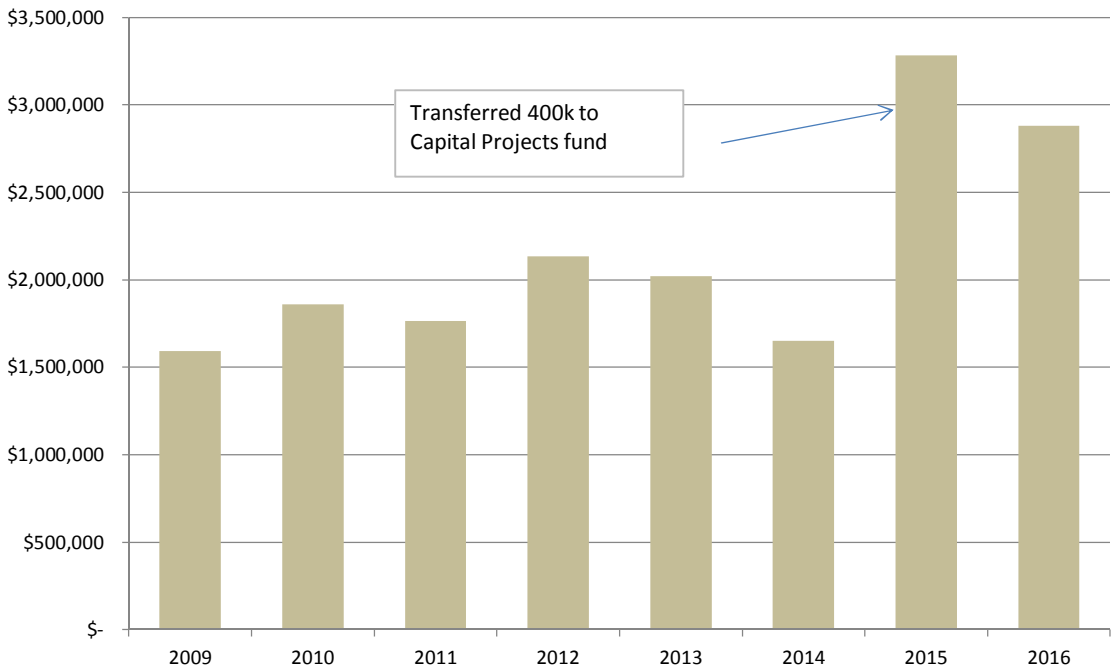
General Fund Revenue FY 2016



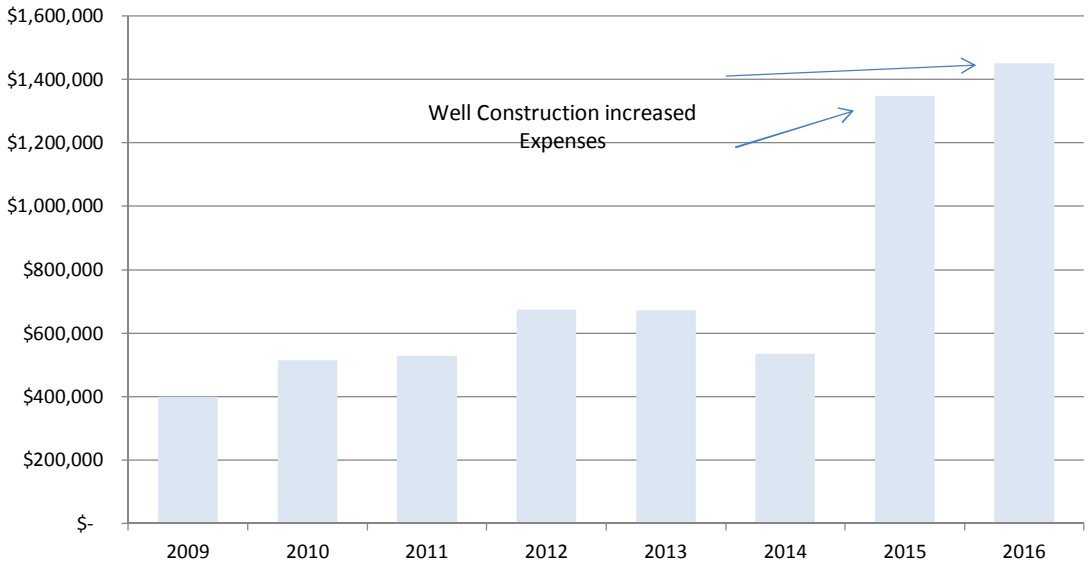
General Fund Department Expenditures FY 2016



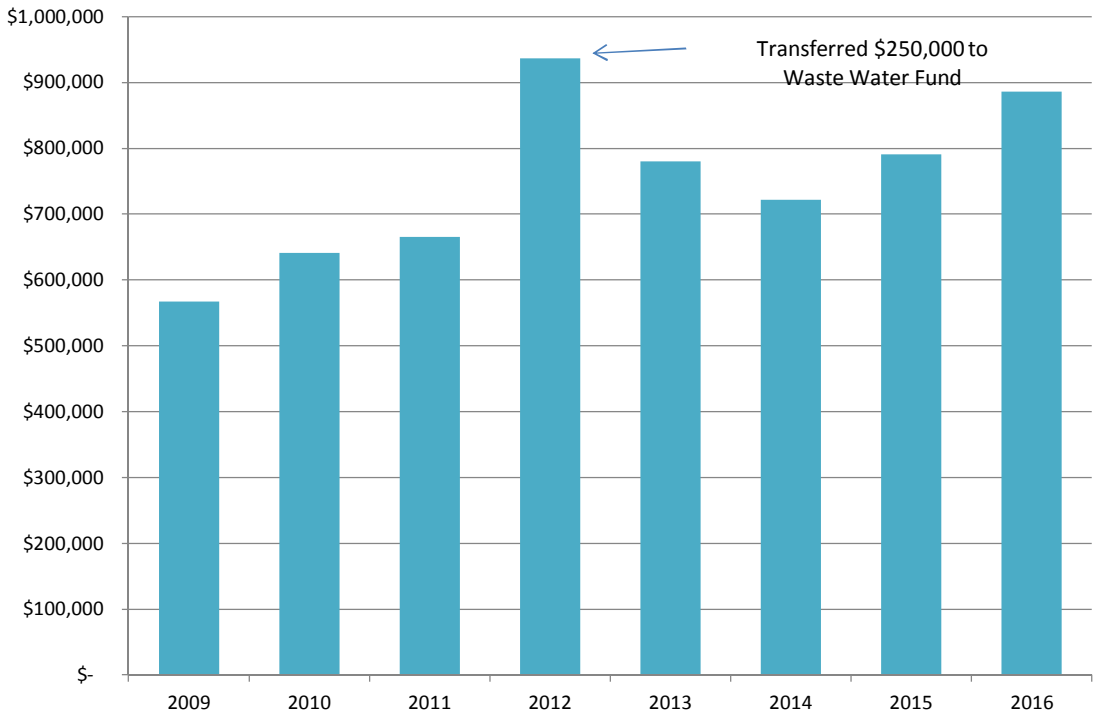
General Fund Expenditures FY 2009 to FY 2016



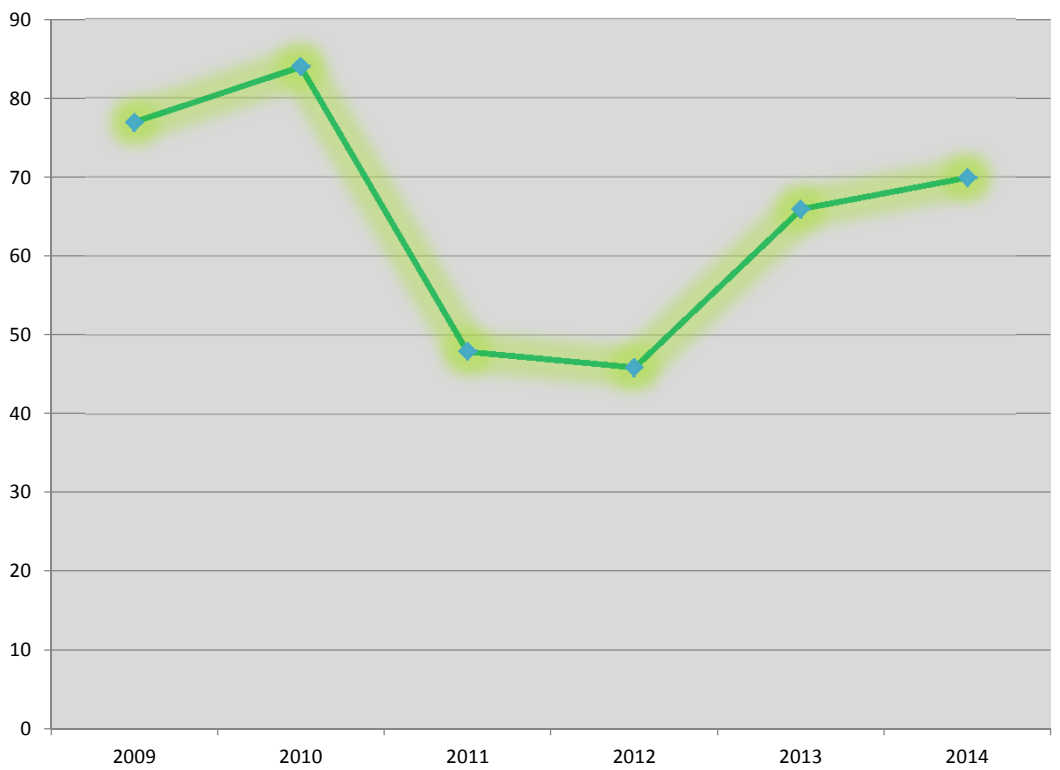
Water Fund Expenses FY 2009 to FY 2016



Sewer Fund Expenses FY 2009 to FY 2016




Building Permits 2009 to 2014




Nibley City Budget for FY 2016

Overall Fund Revenues Summary FY 2016

Nibley City - All Funds FY 2015/2016 Budget					
 Revenues	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
General	10	\$ 2,526,045	\$ 2,046,753	\$ 3,282,837	\$ 2,879,630
Municipal Building Authority	20	43,000	39,417	49,000	49,000
First Responder	24	32,991	9,094	34,330	31,900
Capital Projects	45	580,000	45,834	565,000	580,000
Water Operations	51	754,897	534,573	1,348,153	1,451,125
Sewer Operations	52	852,815	721,632	791,000	886,275
Storm Drain Operations	53	131,854	181,353	158,500	191,540
Water Impact Fees	55	136,200	124,801	300,000	700,000
Parks Impact Fees	56	270,600	256,500	290,000	270,000
Sewer Impact Fees	57	129,356	124,950	300,000	385,000
Storm Drain Impact Fees	58	12,437	30,100	30,000	30,000
Road Impact Fees	59	27,147	77,822	30,000	28,020
Total All Fund Revenues		<u>\$ 5,497,342</u>	<u>\$ 4,192,829</u>	<u>\$ 7,178,820</u>	<u>\$ 7,482,490</u>

General Fund Budget for FY 2016


General Fund Revenues Summary FY 2016

Nibley City - General Fund FY 2015/2016 Budget					
 Revenues	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Taxes	10-31-000	\$ 1,233,017	\$ 1,052,765	\$ 1,168,880	\$ 1,179,740
License & Permits	10-32-000	123,426	172,531	180,000	168,000
Intergovernmental Revenues	10-33-000	329,980	2,440	473,440	410,300
Charges for Service	10-34-000	384,959	344,446	439,620	418,000
Fines and Forfeitures	10-35-000	54,899	56,880	65,000	62,000
Miscellaneous Revenues	10-36-000	87,307	110,070	127,461	62,700
Contributions & Transfers	10-38-000	23,272	27,500	522,850	198,890
Administrative Charges	10-39-000	289,185	280,121	305,586	380,000
Total General Fund Revenues		\$ 2,526,045	\$ 2,046,753	\$ 3,282,837	\$ 2,879,630


General Fund Budget for FY 2016

General Fund Revenues FY 2016


Nibley City - General Fund FY 2015/2016 Budget

 Revenues	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Taxes					
Property taxes	10-31-110	\$ 364,033	\$ 314,325	\$ 329,380	\$ 342,240
Delinquent property taxes	10-31-120	26,629	18,316	30,000	15,000
Sales tax	10-31-130	571,332	464,237	550,000	550,000
Electricity franchise taxes	10-31-140	109,976	95,962	112,000	112,000
Telecom franchise taxes	10-31-141	47,548	33,618	37,000	37,000
Gas franchise taxes	10-31-142	64,893	63,234	62,000	70,000
Cable franchise taxes	10-31-143	18,242	14,262	18,500	18,500
Vehicle taxes	10-31-150	30,364	48,811	30,000	35,000
Total Taxes		\$ 1,233,017	\$ 1,052,765	\$ 1,168,880	\$ 1,179,740
Licenses and Permits					
Building permits	10-32-210	\$ 107,327	\$ 153,731	\$ 160,000	\$ 150,000
Business licenses & fees	10-32-220	8,115	7,500	9,000	9,000
Dog licenses	10-32-250	7,984	11,300	11,000	9,000
Total Licenses and Permits		\$ 123,426	\$ 172,531	\$ 180,000	\$ 168,000
Intergovernmental Revenue					
Grant - State	10-33-320	\$ 2,000	\$ -	\$ 12,000	\$ 12,000
Grant - Children's Theatre	10-33-322	-	2,040	2,040	1,500
Grant - EDCU	10-33-323	-	400	3,400	800
Grant - CCCOG	10-33-324	-	-	386,000	386,000
Grant - CMPO	10-33-325	-	-	10,000	10,000
Grant - CIB	10-33-345	-	-	10,000	-
Class "B&C" road funds	10-33-350	197,980	-	-	-
Grant - RAPZ	10-33-355	130,000	-	50,000	-
Total Intergovernmental		\$ 329,980	\$ 2,440	\$ 473,440	\$ 410,300
Charges For Service					
Community center dispatch	10-34-410	\$ 38,548	\$ 49,692	\$ 61,000	\$ 61,000
Planning and zoning review fees	10-34-420	1,225	760	1,500	1,500
Development fees reimbursed	10-34-422	1,570	9,203	7,500	3,000
Application fee	10-34-426	120	150	120	-
Refuse collection charges	10-34-430	322,987	261,239	328,000	328,000
Soccer field use	10-34-440	2,373	4,042	3,000	3,000
Adult League	10-34-441	-	30	19,000	1,000
Baseball program	10-34-442	10,058	6,608	8,000	8,000
Softball program	10-34-443	790	2,629	2,000	2,000
Recreation Programs	10-34-445	-	2,480	2,000	2,000
General parks & building fees	10-34-460	2,160	1,803	2,000	2,000
Community center rental	10-34-461	5,053	5,735	5,000	6,000
Variance request	10-34-681	75	75	500	500
Total Charges for Service		\$ 384,959	\$ 344,446	\$ 439,620	\$ 418,000


General Fund Revenues FY 2016 - Continued

 Revenues-continued		Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Fines and Forfeitures						
Court Fines	10-35-510	\$ 54,899	\$ 56,880	\$ 65,000	\$ 62,000	
Total Fines and Forfeitures		\$ 54,899	\$ 56,880	\$ 65,000	\$ 62,000	
Miscellaneous Revenue						
Interest earnings	10-36-610	\$ 10,443	\$ 20,887	\$ 28,500	\$ 28,500	
History book sales	10-36-612	-	-	-	-	
Heritage days	10-36-660	2,953	4,810	6,000	6,000	
Youth council revenue	10-36-661	1,259	1,094	2,200	2,200	
Nibley royalty	10-36-662	1,126	1,335	1,000	1,000	
Ballfield Sponsorship	10-36-665	-	250	1,000	3,000	
Surplus sale	10-36-670	47,567	350	350	1,000	
Fuel tax reimb.	10-36-671	-	-	2,500	-	
River repair reimbursement	10-36-675	-	60,635	60,636	-	
Waste Water Legal Reimb.	10-36-682	-	-	6,000	5,000	
Damage to City property reimbursemen	10-36-686	-	-	675	500	
Miscellaneous	10-36-690	20,081	18,633	12,500	10,000	
Land leases	10-36-691	1,680	1,681	3,000	3,000	
Tree board	10-36-693	2,079	395	2,500	2,500	
Beginnings Monument	10-36-694	119	-	-	-	
Recreation grant	10-36-800	-	-	600	-	
Total Miscellaneous Revenues		\$ 87,307	\$ 110,070	\$ 127,461	\$ 62,700	
Contributions & transfers						
Road impact fee	10-38-720	\$ 23,272	\$ 27,500	\$ 30,000	\$ 30,000	
Appropriate fund balance	10-38-890	-	-	492,850	168,890	
Total Contributions & Transfers		\$ 23,272	\$ 27,500	\$ 522,850	\$ 198,890	
Administrative Charges						
Water	10-39-700	\$ 132,530	\$ 126,054	\$ 137,513	\$ 171,000	
Sewer	10-39-701	128,205	126,054	137,513	171,000	
Storm sewer	10-39-702	28,450	28,013	30,560	38,000	
Total Administrative Charges		\$ 289,185	\$ 280,121	\$ 305,586	\$ 380,000	
Total General Fund Revenues		\$ 2,526,045	\$ 2,046,753	\$ 3,282,837	\$ 2,879,630	


General Fund Summary Expenditures FY 2016

 Expenditures	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
City Council	10-41	\$ 34,722	\$ 35,005	\$ 48,900	\$ 53,900
Court	10-42	56,469	56,925	72,200	79,900
Administration	10-43	321,002	256,769	386,700	435,600
Elections	10-47	3,313	-	-	4,000
Public Works	10-48	193,199	127,523	332,020	250,020
Non-Departmental	10-50	549,533	140,081	602,121	190,540
Public Safety	10-54	185,477	184,525	222,085	224,950
Streets	10-60	381,008	165,178	613,821	680,065
Sanitation	10-62	340,994	304,258	371,000	361,000
Shop	10-65	66,891	55,049	97,000	-
Planning & Zoning	10-68	85,532	114,642	164,720	191,565
Recreation	10-69	18,076	7,179	24,850	-
Parks	10-70	335,876	166,211	237,770	270,190
Library	10-71	19,470	19,470	23,000	-
Community Development	10-75	28,185	18,545	86,650	137,900
Total General Fund Expenditures		<u>\$ 2,619,747</u>	<u>\$ 1,651,360</u>	<u>\$ 3,282,837</u>	<u>\$ 2,879,630</u>
Surplus/(Deficit)		<u>\$ (93,702)</u>	<u>\$ 395,393</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Cash Balance (estimated)					\$ 566,208
Reserves (Appropriation of Fund Balance)					(168,890)
Ending Cash Balance (estimated)					<u>\$ 397,318</u>


Mayor & City Council Detail Budget FY 2016

 Expenses	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Salaries & wages	10-41-110	\$ 25,200	\$ 21,540	\$ 30,000	\$ 30,000
Employee benefits	10-41-130	1,772	1,606	2,900	2,900
Travel	10-41-230	4,332	3,895	8,000	11,000
Telephone	10-41-280	-	3,360	4,500	4,500
Education & training	10-41-330	3,360	4,490	3,000	4,500
Mayor discretionary	10-41-620	58	114	500	1,000
Total Mayor & City Council Expenditures		\$ 34,722	\$ 35,005	\$ 48,900	\$ 53,900


Court Detail Budget FY 2016

 Expenses	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Salaries & wages	10-42-110	\$ 33,200	\$ 32,122	\$ 36,300	\$ 44,600
Employee benefits	10-42-130	11,053	11,666	11,300	14,000
Travel	10-42-230	2,414	2,225	2,000	2,600
Office supplies	10-42-240	704	767	1,000	600
Prosecution	10-42-311	7,150	6,094	7,000	7,000
Witness fees	10-42-320	-	3,181	6,600	800
Defense	10-42-324	-	-	-	3,800
Interpreter	10-42-326	-	-	-	2,000
Education & training	10-42-330	150	443	2,500	1,500
Mendon Court	10-42-600	-	-	2,500	-
Bailiff services	10-42-610	1,798	427	3,000	3,000
Total Court Expenditures		\$ 56,469	\$ 56,925	\$ 72,200	\$ 79,900


Administration Detail Budget FY 2016

 Expenses	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Salaries & wages	10-43-110	\$ 187,509	\$ 147,583	\$ 235,000	\$ 259,600
Employee benefits	10-43-130	57,685	47,515	67,000	85,000
Travel	10-43-230	8,563	6,479	9,000	9,000
Cell Phone	10-43-280	958	1,855	2,200	3,000
Memberships & dues	10-43-300	3,858	3,636	4,000	5,000
Professional services	10-43-310	15,591	24,050	25,000	28,500
Legal expense	10-43-311	12,672	2,346	11,000	11,000
Education & training	10-43-330	3,946	4,194	5,000	6,000
Economic development	10-43-341	-	5,420	8,500	8,500
Department expenditures	10-43-400	30,220	13,691	20,000	20,000
Capital outlay	10-43-740	-	-	-	-
Total Administration Expenditures		\$ 321,002	\$ 256,769	\$ 386,700	\$ 435,600


Elections Detail Budget FY 2016


 Expenses	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Professional services	10-47-310	\$ 3,313	\$ -	\$ -	\$ 4,000
Total Elections Expenditures		\$ 3,313	\$ -	\$ -	\$ 4,000

Public Works and Shop Detail Budget FY 2016


 Expenses	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Salaries & wages	10-48-110	\$ 105,212	\$ 87,727	\$ 130,600	\$ 90,800
Employee benefits	10-48-130	29,056	28,525	46,000	40,500
Travel	10-48-230	777	1,896	1,500	2,000
Office Supplies	10-48-240	467	267	800	1,000
Vehicle Repair	10-48-250	-	-	28,000	28,000
Vehicle Fuel	10-48-251	-	-	48,000	48,000
River repair	10-48-257	24,916	-	40,000	5,000
Bldg Repair & Maintenance	10-48-260	-	-	12,000	12,000
Utilities	10-48-270	-	-	9,000	9,000
Telephone	10-48-280	560	618	1,920	720
Professional services	10-48-310	-	-	500	500
Legal expense	10-48-311	-	-	500	500
Education & training	10-48-330	3,870	1,265	3,000	3,000
Software	10-48-370	1,200	2,400	1,200	-
Department expenditures	10-48-400	831	1,548	1,500	1,500
Engineering expense	10-48-514	-	3,277	7,500	7,500
Capital outlay - equipment	10-48-740	26,310	-	-	-
Total Public Works Expenditures		\$ 193,199	\$ 127,523	\$ 332,020	\$ 250,020

Non-Departmental Detail Budget FY 2016


 Expenses	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Office supplies	10-50-240	\$ -	\$ 10,500	\$ 14,000	\$ 14,500
Stamps	10-50-243	7,579	1,214	2,000	2,000
Utility Billing Postage	10-50-245	-	9,442	8,000	8,000
Equipment maintenance	10-50-250	-	1,666	3,000	3,000
Utilities	10-50-270	-	7,980	9,840	9,840
Telephone/internet	10-50-280	4,075	2,608	6,000	3,500
Bank charges	10-50-440	-	13,150	22,000	22,000
Insurance expense	10-50-510	39,171	41,811	60,000	60,000
Building lease	10-50-511	43,000	39,417	43,000	43,000
Engineering expense	10-50-514	19,489	590	1,500	2,000
Web administration & design	10-50-517	1,160	623	3,700	3,700
Information technology	10-50-518	6,387	3,253	8,000	8,000
Community center	10-50-520	1,311	-	500	500
Newsletter	10-50-530	5,974	4,475	5,500	5,500

 Expenses	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Miscellaneous	10-50-620	1,387	-	10,081	-
Computer upgrades	10-50-741	-	3,352	5,000	5,000
Transfer to Capital projects	10-50-910	420,000	-	400,000	-
Total Non-Departmental Expenditures		\$ 549,533	\$ 140,081	\$ 602,121	\$ 190,540


Public Safety Detail Budget FY 2016

 Expenses	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Crossing Guards Salaries & wages	10-54-110	\$ 25,197	\$ 22,531	\$ 30,000	\$ 31,500
Employee benefits	10-54-130	1,934	1,755	2,300	2,450
Sheriff contract services	10-54-320	47,122	53,248	53,300	50,000
Fire protection	10-54-340	38,066	40,785	40,785	44,000
First response	10-54-350	19,933	411	20,000	20,000
Animal control	10-54-360	15,021	16,730	16,700	18,000
Communication center	10-54-440	38,204	49,065	59,000	59,000
Capital outlay	10-54-740	-	-	-	-
Total Public Safety Expenditures		\$ 185,477	\$ 184,525	\$ 222,085	\$ 224,950


Streets Detail Budget FY 2016

 Expenses	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Salaries & wages	10-60-110	\$ 43,797	\$ 32,677	\$ 52,400	\$ 58,000
Employee benefits	10-60-130	18,111	11,853	19,800	21,500
Travel	10-60-230	928	853	1,000	1,200
Office supplies	10-60-240	91	-	275	275
Uniforms	10-60-247	1,413	781	1,250	1,100
Equipment maintenance	10-60-250	33,042	8,985	32,000	32,000
Development	10-60-260	1,250	-	1,250	1,250
Utilities - crossing lights	10-60-270	270	222	1,500	500
Utilities - street lights	10-60-275	39,387	37,757	39,600	48,000
Telephone	10-60-280	398	-	500	540
Professional services	10-60-310	-	-	500	500
Legal expense	10-60-311	-	-	500	500
Education & training	10-60-330	375	725	500	700
Salt	10-60-450	11,760	5,957	16,200	18,000
Engineering expense	10-60-514	540	897	500	5,000
Sidewalk projects	10-60-590	-	-	31,000	45,000
Road maintenance	10-60-610	204,646	44,578	70,000	70,000
Streetlights	10-60-611	-	2,553	3,000	6,000
Ashbury Development	10-60-617	-	-	22,000	-
Hwy 165/3200 S Redesign	10-60-618	-	17,340	110,046	160,000
Right of way acquisition	10-60-619	-	-	10,000	10,000
HWY 165/2600 Contribution	10-60-621	-	-	200,000	200,000
Capital outlay - improvements	10-60-730	-	-	-	-
Capital outlay - equipment	10-60-740	10,000	-	-	-
Transfer to Cap improvement fund	10-60-910	15,000	-	-	-
Total Streets Expenditures		\$ 381,008	\$ 165,178	\$ 613,821	\$ 680,065


Sanitation Detail Budget FY 2016

 Expenses	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Professional services	10-62-310	\$ -	\$ -	\$ 500	\$ 500
Refuse collection services	10-62-320	340,994	292,658	350,000	350,000
Recycle site upgrade	10-62-322	-	11,600	20,000	10,000
Engineering expense	10-62-514	-	-	500	500
Total Sanitation Expenditures		\$ 340,994	\$ 304,258	\$ 371,000	\$ 361,000


Shop Detail Budget FY 2016

 Expenses	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Vehicle repair	10-65-250	\$ 27,808	\$ 9,634	\$ 28,000	\$ -
Vehicle fuel	10-65-251	28,445	36,352	48,000	-
Building Maintenance	10-65-260	3,242	3,410	12,000	-
PW Utilities	10-65-270	6,501	5,653	9,000	-
Capital outlay	10-65-740	-	-	-	-
Miscellaneous	10-65-750	895	-	-	-
Total Shop Expenditures		\$ 66,891	\$ 55,049	\$ 97,000	\$ -


Planning & Building Detail Budget FY 2016

 Expenses	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Salaries & wages	10-68-110	\$ 53,810	\$ 49,982	\$ 67,000	\$ 99,800
Employee benefits	10-68-130	18,632	14,555	21,000	33,500
Travel	10-68-230	780	1,875	1,500	2,500
Office supplies	10-68-240	354	434	500	1,000
Telephone	10-68-280	1,020	600	720	1,500
Professional services	10-68-310	-	-	500	500
Legal expenses	10-68-311	5,721	8,063	8,000	10,000
Education & training	10-68-330	1,225	868	1,500	2,000
Bldg Permit Software	10-68-370	-	-	-	1,400
Department expenditures	10-68-400	1,292	928	500	2,200
Engineering expense	10-68-514	-	32,966	28,000	30,000
County planning assessment	10-68-621	2,698	4,371	4,500	6,165
Planning studies	10-68-622	-	-	30,000	-
Tree Board	10-68-655	-	-	1,000	1,000
Total Planning & Zoning Expenditures		\$ 85,532	\$ 114,642	\$ 164,720	\$ 191,565


Recreation Detail Budget FY 2016

 Expenses	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Salaries & wages	10-69-110	\$ 4,108	\$ 2,108	\$ 4,200	-
Employee benefits	10-69-130	314	162	350	-
Travel	10-69-230	293	528	1,500	-
Recreation programs	10-69-248	1,258	1,535	3,200	-
Movie in the park	10-69-249	1,524	688	2,500	-
Halloween bonanza	10-69-250	599	570	600	-
Education & training	10-69-330	220	225	1,500	-
Adult leagues	10-69-508	-	102	1,000	-
Baseball program	10-69-510	7,938	1,261	8,000	-
Softball program	10-69-511	1,822	-	2,000	-
Total Recreation Expenditures		\$ 18,076	\$ 7,179	\$ 24,850	\$ -


Parks Detail Budget FY 2016

 Expenses	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Salaries & wages	10-70-110	\$ 101,480	\$ 70,775	\$ 90,700	\$ 126,300
Employee benefits	10-70-130	24,738	20,319	27,200	31,700
Travel	10-70-230	13	-	1,000	2,500
Office supplies	10-70-240	-	92	1,000	1,000
Uniforms	10-70-247	1,277	938	1,000	2,100
Equipment\maintenance	10-70-250	44,985	21,243	45,000	45,000
Utilities	10-70-270	5,687	4,127	6,650	6,650
Telephone	10-70-280	615	120	720	1,440
Education & training	10-70-330	270	1,070	1,000	2,500
Ballfield sponsorship	10-70-415	-	120	1,000	1,000
Trees	10-70-420	-	1,449	6,000	6,000
Veterans Memorial Park	10-70-690	-	-	-	25,000
Morgan Farm	10-70-695	3,011	125	4,000	4,000
Nibley park storm water pipe	10-70-700	-	-	2,500	-
Capital outlay - equipment	10-70-740	8,800	-	-	15,000
Transfer to capital improvements fund	10-70-910	145,000	45,833	50,000	-
Total Parks Expenditures		\$ 335,876	\$ 166,211	\$ 237,770	\$ 270,190

Library Detail Budget FY 2016


 Expenses	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Library	10-71-480	\$ 19,470	\$ 19,470	\$ 23,000	\$ -
Total Library Expenditures		\$ 19,470	\$ 19,470	\$ 23,000	\$ -


Community Development / Recreation Detail Budget FY 2016

 Expenses	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Salaries & Wages	10-75-110	\$ -	\$ -	\$ 4,200	\$ 40,000
Employee Benefits	10-75-130	-	-	350	14,000
Travel	10-75-230	-	-	1,500	1,500
Recreation Programs	10-75-248	-	-	3,200	5,000
Movie in the Park	10-75-249	-	-	2,500	2,500
Halloween Boonanza	10-75-250	-	-	600	600
Education & Training	10-75-330	-	-	1,500	1,500
Library	10-75-480	-	-	23,000	23,000
Adult Leagues	10-75-508	-	-	1,000	1,000
Basaeball Program	10-75-510	-	-	8,000	8,000
Softball Program	10-75-511	-	-	2,000	2,000
Hyrum senior center	10-75-650	-	907	1,000	1,000
Wildlife expenses	10-75-652	288	153	300	300
Beginnings monument	10-75-653	1,000	-	1,000	1,000
Tree board	10-75-655	43	2,000	1,000	-
Heritage days	10-75-660	14,006	7,614	20,000	20,000
Children's theatre	10-75-661	3,462	1,399	3,500	3,500
Youth council	10-75-662	4,582	4,013	5,500	5,500
Scarecrow festival	10-75-663	963	-	1,000	1,000
Nibley royalty	10-75-664	1,251	1,269	1,500	1,500
Easter egg hunt	10-75-665	2,175	1,079	2,500	2,500
Community Garden	10-75-667	-	-	-	1,000
Parade float	10-75-668	267	-	1,000	1,000
Christmas/nativity	10-75-669	148	111	500	500
Total Community Development Expenditures		\$ 28,185	\$ 18,545	\$ 86,650	\$ 137,900

Class C Roads Budget for FY 2016

0	Class C Roads
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 Revenues	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Interest earnings	11-30-400	\$ -	\$ -	\$ -	\$ -
Class "C" Road allotment	11-30-500	155,000	163,096	155,000	165,850
Appropriation of fund balance	11-30-611	-	-	-	-
Total Revenues		<u>\$ 155,000</u>	<u>\$ 163,096</u>	<u>\$ 155,000</u>	<u>\$ 165,850</u>


 Expenditures	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Miscellaneous services	11-40-620	\$ -	\$ -	\$ -	\$ -
Class "C" Road Projects	11-40-650	155,000	155,000	155,000	165,850
Reserves	11-40-699	-	-	-	-
Total Capital Expenditures		<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ 165,850</u>
Surplus/(Deficit)		<u>\$ -</u>	<u>\$ 8,096</u>	<u>\$ -</u>	<u>\$ -</u>

Beginning Cash Balance (estimated)	\$ -
Reserves (Appropriation of Fund Balance)	\$ -
Ending Cash Balance (estimated)	<u>\$ -</u>

Municipal Building Authority Budget for FY 2016


Municipal Building Authority FY 2015/2016 Budget


 Revenues	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Interest subsidy	20-30-400	\$ -	\$ -	\$ 6,000	\$ 6,000
Lease (Nibley GF contribution)	20-30-500	43,000	39,417	43,000	43,000
Appropriation of fund balance	20-30-611	-	-	-	-
Total Revenues		\$ 43,000	\$ 39,417	\$ 49,000	\$ 49,000

 Expenditures	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Miscellaneous services	20-40-620	\$ 10	\$ 10	\$ 1,000	\$ -
Reserves	20-40-699	-	-	5,000	-
Debt service	20-40-810	32,895	48,760	43,000	16,000
Debt Service - Interest	20-40-820	-	-	-	33,000
Total Capital Expenditures		\$ 32,905	\$ 48,770	\$ 49,000	\$ 49,000
Surplus/(Deficit)		\$ 10,095	\$ (9,353)	\$ -	\$ -
Beginning Cash Balance (estimated)					\$ -
Reserves (Appropriation of Fund Balance)					\$ -
Ending Cash Balance (estimated)					\$ -

First Responder Fund Budget for FY 2016

First Responder Fund FY 2015/2016 Budget


 Revenues	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Cache County grants	24-36-321	\$ 2,594	\$ 2,814	\$ 2,500	\$ 2,000
State grants	24-36-322	4,851	-	5,350	-
Nibley contribution	24-36-601	19,933	-	20,000	22,600
Millville contribution	24-36-602	-	6,280	6,280	7,300
Miscellaneous	24-36-690	5,613	-	200	-
Appropriate Fund Balance	24-36-999	-	-	-	-
Total Revenues		\$ 32,991	\$ 9,094	\$ 34,330	\$ 31,900


 Expenditures	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Salaries & wages	24-40-110	\$ 6,491	\$ 6,089	6,500	7,500
Employee benefits	24-40-130	497	708	1,000	800
Travel	24-40-230	1,622	1,874	3,300	1,650
Office supplies	24-40-240	-	-	200	-
Equipment supplies & maintenance	24-40-244	2,473	4,646	8,900	11,400
Supplies-medical	24-40-245	1,922	-	-	-
Uniforms	24-40-247	611	3,242	2,000	2,000
Vehicle repair	24-40-251	35	3,642	2,100	2,000
Vehicle fuel	24-40-253	700	385	2,000	1,000
Education and training	24-40-330	4,491	2,062	5,500	5,000
Insurance	24-40-510	-	213	2,000	550
Capital outlay	24-40-740	-	-	-	-
Depreciation	24-40-799	3,244	-	830	-
Total Capital Expenditures		\$ 22,086	\$ 22,861	\$ 34,330	\$ 31,900
Surplus/(Deficit)		\$ 10,905	\$ (13,767)	\$ -	\$ -

Beginning Cash Balance (estimated)	\$ 41,080
Reserves (Appropriation of Fund Balance)	\$ -
Ending Cash Balance (estimated)	\$ 41,080

Capital Projects Fund Budget for FY 2016

Nibley City - Capital Projects Fund FY 2015/2016 Budget


 Revenues	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Park reimb. from County	45-38-612	-	-	430,000	440,000
Transfer from General Fund	45-38-700	580,000	45,834	50,000	40,000
Sale of Surplus Land	45-38-710	-	-	-	100,000
Appropriated fund balance	45-38-910	-	-	85,000	-
Total Revenues		\$ 580,000	\$ 45,834	\$ 565,000	580,000


 Expenditures	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
800 West Heritage Park	45-40-706	111,971	470,084	550,000	110,000
Street Maintenance	45-40-734	-	-	15,000	-
Public Works Yard	45-40-735	-	-	-	125,000
Facilities Parking Lot Preservation	45-40-736	-	-	-	26,000
Master Plans	45-40-737	-	-	-	35,000
Zollinger Acres Half Road	45-40-738	-	-	-	67,000
Reserves	45-40-999	-	-	-	217,000
Total Capital Expenditures		\$ 111,971	\$ 470,084	\$ 565,000	580,000
Surplus/(Deficit)		\$ 468,029	\$ (424,250)	\$ -	\$ -

Beginning Cash Balance (estimated)	\$ 1,060,968
Reserves (Appropriation of Fund Balance)	217,000
Ending Cash Balance (estimated)	<u>\$ 1,277,968</u>

Water Department Fund Budget for FY 2016


Nibley City - Water Utility FY 2015/2016 Budget

 Revenues	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Miscellaneous					
Interest earned	51-36-610	\$ 31,151	\$ -	\$ 1,500	\$ 1,500
Sale of assets	51-36-690	-	40	-	-
Water share rents	51-36-692	-	-	100	100
Water collar fee	51-36-694	4,450	1,550	5,000	5,000
Total Miscellaneous Revenues		\$ 35,601	\$ 1,590	\$ 6,600	\$ 6,600
Utility Revenue					
Appropriate fund balance	51-37-601	\$ -	\$ -	\$ 661,053	\$ 757,525
Interest earned	51-37-610	5,987	-	5,000	5,000
Water charges	51-37-710	638,495	471,311	600,000	610,000
Connection fees	51-37-750	44,330	39,044	45,500	42,000
Penalties	51-37-780	30,484	22,628	30,000	30,000
Trans from Impact Fee fund	51-37-792	-	-	-	-
Bond proceeds	51-37-794	-	-	-	-
Total Utility Revenue		\$ 719,296	\$ 532,983	\$ 1,341,553	\$ 1,444,525
Total Utility Fund Revenues		\$ 754,897	\$ 534,573	\$ 1,348,153	\$ 1,451,125

 Expenses	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Water operating	51-40-000	\$ 340,093	\$ 269,798	\$ 449,640	\$ 397,625
Capital outlay improvements	51-40-730	-	-	25,000	87,500
Capital outlay equipment	51-40-740	-	-	-	-
Well construction	51-40-746	-	16,509	641,000	700,000
Debt service	51-40-810	14,115	93,133	95,000	95,000
Reserves	51-40-850	-	-	-	-
Administrative charge	51-40-910	132,530	126,054	137,513	171,000
Total Operating & Capital Expenses		\$ 486,738	\$ 505,494	\$ 1,348,153	\$ 1,451,125
Surplus/(Deficit)		\$ 268,159	\$ 29,079	\$ -	\$ -


Beginning Cash Balance (estimated)	\$ 1,190,776
Reserves (Appropriation of Fund Balance)	(757,525)
Ending Cash Balance (estimated)	<u>\$ 433,251</u>


Water Department Fund Detail Budget FY 2016

 Expenses	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Salaries & wages	51-40-110	\$ 104,343	\$ 95,294	\$ 111,300	\$ 61,650
Employee benefits	51-40-130	36,119	34,852	48,900	26,625
Travel	51-40-230	1,210	1,206	1,500	2,000
Office supplies	51-40-240	239	58	500	500
Uniforms	51-40-247	1,202	856	1,000	1,100
Water meters	51-40-249	48,029	20,608	48,000	30,000
Maintenance - general	51-40-255	62,880	25,652	60,000	65,000
Utilities	51-40-270	69,481	61,913	67,000	69,000
Telephone	51-40-280	1,440	1,200	1,440	1,750
Dues & memberships	51-40-300	593	505	1,000	1,000
Professional services	51-40-310	-	-	1,000	1,000
Education & training	51-40-330	793	1,945	1,500	2,000
Water share assessments	51-40-335	7,590	10,598	15,000	18,300
Work order software	51-40-370	-	-	-	1,200
Water testing	51-40-442	5,874	5,230	6,500	6,500
Water shares	51-40-443	-	-	25,000	30,000
Engineering expense	51-40-514	300	3,403	5,000	5,000
Emergency expense	51-40-515	-	6,478	55,000	75,000
Capital outlay improvements	51-40-730	-	-	25,000	87,500
Well construction	51-40-746	-	16,509	641,000	700,000
Debt service	51-40-810	14,115	93,133	80,000	80,000
Debt service interest	51-40-820	-	-	15,000	15,000
Reserves	51-40-850	-	-	-	-
Administrative charge	51-40-910	132,530	126,054	137,513	171,000
Total Water Fund Expenses		\$ 486,738	\$ 505,494	\$ 1,348,153	\$ 1,451,125

Sewer Department Fund Budget for FY 2016


Nibley City - Sewer Fund FY 2015/2016 Budget

 Revenues	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
CIB Grant	52-38-345	\$ -	\$ -	\$ 35,000	\$ -
Millville maintenance and use	52-38-550	12,280	7,969	8,000	10,000
Appropriate fund balance	52-38-601	-	-	-	88,275
Interest	52-38-610	3,477	-	3,000	3,000
Miscellaneous	52-38-690	900	835	1,000	1,000
Sewer manhole collar fee	52-38-694	-	1,200	4,000	4,000
Sewer service fees	52-38-710	836,158	711,628	740,000	780,000
Total Revenues		\$ 852,815	\$ 721,632	\$ 791,000	\$ 886,275

 Expenses	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Operating charges	52-72-000	\$ 360,483	\$ 280,641	\$ 440,280	\$ 531,495
Capital outlay improvements	52-72-730	-	22,189	30,000	62,500
Capital outlay equipment	52-72-740	-	-	-	-
Sewer construction	52-72-750	-	-	-	-
Debt service	52-72-810	-	120,000	120,000	120,000
Reserves	52-72-850	-	-	63,207	1,280
Administrative charge	52-72-910	128,204	126,054	137,513	171,000
Transfer to capital projects	52-72-911	-	-	-	-
Total Operating & Capital Expenses		\$ 488,687	\$ 548,884	\$ 791,000	\$ 886,275
Surplus/(Deficit)		\$ 364,128	\$ 172,748	\$ -	\$ -


Beginning Cash Balance (estimated)	\$ 706,415
Reserves (Appropriation of Fund Balance)	(86,995)
Ending Cash Balance (estimated)	<u>\$ 619,420</u>


Sewer Department Fund Detail Budget FY 2016

 Expenses	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Salaries & wages	52-72-110	\$ 48,301	\$ 42,723	\$ 48,500	\$ 119,250
Employee benefits	52-72-130	16,452	15,801	18,000	46,525
Travel	52-72-230	614	1,062	1,000	1,500
Maintenance	52-72-255	59,820	8,118	60,000	10,000
Sewer Cleaning & Inspection	52-72-260	-	-	-	60,000
Utilities	52-72-270	9,673	7,282	11,000	11,000
Waste water treatment Logan	52-72-275	224,720	195,636	234,000	235,000
Telephone	52-72-280	645	-	480	720
Dues & memberships	52-72-300	-	505	300	500
Legal expense	52-72-311	153	9,114	10,000	10,000
Education & training	52-72-330	105	75	1,000	1,000
Engineering expense	52-72-514	-	325	5,000	5,000
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	-	22,189	30,000	62,500
Debt service	52-72-810	-	120,000	120,000	120,000
Administrative charge	52-72-910	128,204	126,054	137,513	171,000
Transfer to capital projects	52-72-911	-	-	-	-
Reserves	52-72-999	-	-	63,207	1,280
Total Sewer Fund Expenses		\$ 488,687	\$ 548,884	\$ 791,000	\$ 886,275

Storm Water Department Fund Budget for FY 2016


Nibley City - Storm Drain Fund FY 2015/2016 Budget

 Revenues	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
CIB Grant	53-37-345	\$ -	\$ -	\$ 27,500	\$ -
Storm water inspection fee	53-37-411	950	850	5,000	-
Appropriate fund balance	53-37-601	-	-	-	18,040
Interest	53-37-610	609	-	500	500
Storm water manhole fee	53-37-694	-	-	2,000	2,000
Storm water service fee	53-37-710	130,295	180,503	123,500	171,000
Total Revenues		\$ 131,854	\$ 181,353	\$ 158,500	\$ 191,540

 Expenses	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Operating charges	53-40-000	\$ 75,463	\$ 51,155	\$ 83,780	\$ 91,040
Capital outlay - improvements	53-40-730	-	10,934	30,000	62,500
Capital outlay - equipment	53-40-740	-	-	-	-
Reserves	53-40-850	-	-	14,160	-
Administrative charge	53-40-910	28,550	28,013	30,560	38,000
Total Operating & Capital Expenses		\$ 104,013	\$ 90,102	\$ 158,500	\$ 191,540
Surplus/(Deficit)		\$ 27,841	\$ 91,251	\$ -	\$ -


Beginning Cash Balance (estimated)	\$ 199,892
Reserves (Appropriation of Fund Balance)	(18,040)
Ending Cash Balance (estimated)	<u>\$ 181,852</u>


Storm Water Department Detail Budget FY 2016

 Expenses	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Estimated Budget FY 2015	Final Budget FY 2016
Salaries & wages	53-40-110	\$ 34,955	\$ 30,159	\$ 42,000	\$ 46,000
Employee benefits	53-40-130	12,574	11,605	19,000	19,000
Travel	53-40-230	-	-	500	500
Maintenance	53-40-255	7,296	4,006	16,000	16,000
Canal maintenance	53-40-260	-	3,500	3,500	3,500
Telephone	53-40-280	607	-	480	540
Engineering	53-40-310	10,100	1,535	1,800	5,000
Education & training	53-40-330	50	350	500	500
Capital outlay improvements	53-40-730	-	10,934	30,000	62,500
Capital outlay equipment	53-40-740	-	-	-	-
Administrative charge	53-40-910	28,450	28,013	30,560	38,000
Reserves	53-40-999	-	-	14,160	-
Total Storm Drain Fund Expenses		\$ 94,032	\$ 90,102	\$ 158,500	\$ 191,540

Water Impact Fees Budget for FY 2016

Nibley City - Water Impact Fees FY 2015/2016 Budget


 Revenues	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Appropriation of fund balance	55-37-601	\$ -	\$ -	\$ 170,000	\$ 580,000
Water impact fees	55-37-790	136,200	124,801	130,000	120,000
Total Revenues		<u>\$ 136,200</u>	<u>\$ 124,801</u>	<u>\$ 300,000</u>	<u>\$ 700,000</u>


 Expenses	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
West side well	55-40-750	\$ -	\$ -	\$ 300,000	\$ 700,000
Reserves	55-40-760	-	-	-	-
Total Capital Expenses		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 300,000</u>	<u>\$ 700,000</u>
Surplus/(Deficit)		<u>\$ 136,200</u>	<u>\$ 124,801</u>	<u>\$ -</u>	<u>\$ -</u>

Beginning Cash Balance (estimated)	\$ 475,747
Reserves (Appropriation of Fund Balance)	<u>\$ (580,000)</u>
Ending Cash Balance (estimated)	<u><u>\$ (104,253)</u></u>

Park Impact Fees Budget for FY 2016


Nibley City - Parks Impact Fees FY 2015/2016 Budget


 Revenues	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Appropriation of fund balance	56-37-601	\$ -	\$ -	\$ -	\$ -
Park impact fees	56-37-790	270,600	256,500	290,000	270,000
Total Revenues		\$ 270,600	\$ 256,500	\$ 290,000	\$ 270,000

 Expenditures	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Heritage Park West	56-40-751	\$ -	\$ -	\$ -	\$ 100,000
Park Master Plan Update	56-40-622	-	-	-	\$ 25,000
Reserves	56-40-760	-	-	290,000	145,000
Property purchase region park	56-40-755	464,349	-	-	-
Total Capital Expenditures		\$ 464,349	\$ -	\$ 290,000	\$ 270,000
Surplus/(Deficit)		\$ (193,749)	\$ 256,500	\$ -	\$ -
Beginning Cash Balance (estimated)					\$ 394,776
Reserves (Appropriation of Fund Balance)					145,000
Ending Cash Balance (estimated)					<u>\$ 539,776</u>

Sewer Impact Fees Budget for FY 2016


Nibley City - Sewer Impact Fee Fund FY 2015/2016 Budget


 Revenues	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Appropriate fund balance	57-37-601	\$ -	\$ -	\$ 189,000	\$ 280,500
Interest earnings	57-37-610	5,781	-	1,000	1,000
Sewer Impact fees	57-37-790	123,575	124,950	110,000	103,500
Total Revenues		<u>\$ 129,356</u>	<u>\$ 124,950</u>	<u>\$ 300,000</u>	<u>\$ 385,000</u>

 Expenditures	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Debt service	57-40-810	\$ -	\$ 385,000	\$ 300,000	\$ 385,000
Total Capital Expenditures		<u>\$ -</u>	<u>\$ 385,000</u>	<u>\$ 300,000</u>	<u>\$ 385,000</u>
Surplus/(Deficit)		<u>\$ 129,356</u>	<u>\$ (260,050)</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Cash Balance (estimated)					\$ 797,304
Reserves (Appropriation of Fund Balance)					(280,500)
Ending Cash Balance (estimated)					<u>\$ 516,804</u>

Storm Water Fees Budget for FY 2016

Nibley City - Storm Water Impact Fund FY 2015/2016 Budget


 Revenues	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Interest earnings	58-37-610	\$ 337	\$ -	\$ 2,000	\$ 2,000
Basin Construction	58-37-790	12,100	30,100	20,000	18,000
Appropriated fund balance	58-37-990	-	-	8,000	10,000
Total Revenues		<u>\$ 12,437</u>	<u>\$ 30,100</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>


 Expenses	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
2600 S Retention Basin	58-40-620	\$ -	\$ 185	\$ -	\$ -
Sunrise retention basin	58-40-625	-	-	30,000	30,000
Reserves	58-40-850	-	-	-	-
Total Capital Expenses		<u>\$ -</u>	<u>\$ 185</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>

Surplus/(Deficit)	<u>\$ 12,437</u>	<u>\$ 29,915</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Cash Balance (estimated)				\$ 87,745
Reserves (Appropriation of Fund Balance)				<u>(10,000)</u>
Ending Cash Balance (estimated)				<u>\$ 77,745</u>

Road Impact Fees Budget for FY 2016

Nibley City - Road Impact Fees Fund FY 2015/2016 Budget

 Revenues	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Road impact fees	59-37-790	\$ 27,147	\$ 77,822	\$ 30,000	\$ 28,020
Total Revenues		<u>\$ 27,147</u>	<u>\$ 77,822</u>	<u>\$ 30,000</u>	<u>\$ 28,020</u>

 Expenditures	Account Number	Actual FY 2014	Actual Year-to-date FY 2015	Budget FY 2015	Final Budget FY 2016
Reserves	59-40-760	\$ -	\$ -	\$ 6,650	\$ 4,670
Transfer to General Fund	59-40-910	23,272	27,500	23,350	23,350
Total Capital Expenditures		<u>\$ 23,272</u>	<u>\$ 27,500</u>	<u>\$ 30,000</u>	<u>\$ 28,020</u>
Surplus/(Deficit)		<u>\$ 3,875</u>	<u>\$ 50,322</u>	<u>\$ -</u>	<u>\$ -</u>

Beginning Cash Balance (estimated)	\$ 119,854
Reserves (Appropriation of Fund Balance)	4,670
Ending Cash Balance (estimated)	<u><u>\$ 124,524</u></u>

NOTES REGARDING SPECIFIC LINE ITEMS IN THE CITY BUDGET

Revenue

Taxes

10-31-110 Property Taxes – The property tax revenue will be calculated after the rate and valuations are released by the County. The new revenue amount in the budget will be based on the Certified Tax Rate, which is currently 0.001649. The number in the first draft of the budget is an estimate based on actual receipts.

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 0.001649.

The City received the Certified Property Tax Rate from the County on June 10. The Certified Rate is 0.001608, which is down from the current 0.001649. The projected revenue for the next fiscal year based on the new rate is \$342,240, which is higher than the projected revenue from the previous year by approximately \$13,000 due to growth in property values.

If the City were to adopt a tax rate higher than the certified rate, the City would have to hold Truth in Taxation Hearings. The difference in revenue between the current year’s rate and the certified rate, based on the new property value in the City, would be approximately \$9,000 for the year. Below is a summary of scenarios:

Current year rate: 0.001649 Projected Revenue: \$329,380 for current year

Current year rate: 0.001649 Projected Revenue: \$350,000 for next year

Certified Rate: 0.001608 Projected Revenue: \$342,240 for next year

Historic Rate: 0.001672 Projected Revenue: \$356,000 for next year

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 is being but in half this year based on actual receipts.

10-31-130 Sales Tax – Three additional months of revenue are still due to the city, which should bring the revenue amount to the budgeted amount or beyond for this fiscal year. The proposed revenue for next year is the same as this 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. The current year gas tax is being adjusted down based on actual receipts.

10-31-150 Vehicle Taxes – These are the taxes the city receives from vehicle registrations of city residents' vehicles. It is a property tax. The projected amount for next year is being increased based on receipts.

Licenses and Permits

10-32-210 Building Permits – The City estimated building related revenues and expenditures last year based on 65 new homes being constructed. There were 72 new home building permits issued in calendar year 2014. Over the past 12 months, there have been 65 new home permits issued. The anticipated building permit revenue in the FY 15-16 budget is based on 60 houses. 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.

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 116 home-based businesses and 25 commercial businesses.

10-32-250 Dog Licenses – Dog license fees are \$15 or \$25 (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

10-33-320 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. That grant requires a 25% match, which is budgeted under the streets department in account 10-60-590. This is the grant same grant money that was shown in last year's budget. It is being carried over because the school district has not completed the 2600 S intersection project yet and this sidewalk will be constructed at

the same time the other improvements are built, so this sidewalk has not been constructed yet either. The city has not received this money yet but anticipates receiving it in after the sidewalk is built and reimbursement is requested FY 2015-16.

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 applied for and was awarded a matching grant from the Economic Development Corporation of Utah for economic development training.

10-33-324 Grant-CCCOG – 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 FY 2015-16 budget because the projects have not been completed yet.

10-33-325 Grant-CMPO – These funds will be used for the General Plan Update.

10-33-350 Class B&C Roads – This is the city's share of taxes from gasoline sales. These funds were moved to a separate fund, outside of the General Fund, due to increased tracking requirements necessitated by new legislation. See 11-33-350 for reference.

10-33-355 Grant-RAPZ – 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 funds from the sale of lots the City owns across the street from Heritage Park.

Charges for Services

10-34-410 Communications 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. Logan City bills the County Radio Fee with this fee so the City has combined the accounts.

10-34-411 County Radio Fee- This account has been combined with 10-34-410, Communications Center-Dispatch, so we will no longer be using this account.

10-34-420 P&Z Review Fee – This has been combined with 10-34-426, which was a separate P&Z application fee account. This account is used to receive funds for all is applications fees for items reviewed by the planning commission, including accessory buildings, CUPs, etc.

10-34-422 Development Fees Reimbursement – Developers reimburse the City for fees we incur (engineering, legal, etc.) and pay out as part of development 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 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.

10-34-441 Adult Leagues – Revenue for a City sponsored adult baseball/softball leagues.

10-34-442 and 443 Baseball & Softball – League registration fees.

10-34-445 Recreation programs – Public recreation non-sports programs, such as Zumba.

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

10-34-461 Community Center Rental Fees - 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.

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.

10-36-612 History Book Sales – The history books are now 10 years old and staff feels the books should be donated, not charged, to residents. We recommend deleting this account.

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

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

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

10-36-665 Ball Field Sponsorship - Revenue from sponsorship banners on ball fields. The current year amount was lowered to \$1,000.

10-36-670 Sale of Surplus Equipment – Revenue from the sale of equipment the City is no longer using or has outgrown.

10-36-671 Fuel Tax – The City pays, then is reimbursed by the State for, taxes when purchasing fuel.

10-36-675 River Repair Reimbursement – We will no longer be reimbursed for City expenditures related to this project. We recommend deleting this account.

10-36-682 Waste Water Legal Reimbursement – The City is paying the legal bill as part of the south end sewer study and then the other cities participating in the study reimburse the City their proportionate share of the legal fees.

10-36-688 Damage to City Property Reimbursement – This is for reimbursement from an individual or company if damage was done to any City property.

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

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

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

10-36-694 Beginnings Monument – Revenue for the proposed monument at Heritage Park.

10-36-800 Recreation Grant – Revenue from recreation program grants and donations.

Contributions and Transfers

10-38-720 Road Impact Fee Fund – The Road Impact Fee fund reimburses the General Fund for the re-construction of 3200 South.

10-38-890 Appropriate-Fund Balance – Money in this account is tied to a specific project for which the funds are still available at the end of the year but the project has not been completed, so the funds are forwarded to the next fiscal year.

Administrative Transfers

10-39-700, 701 and 702 - Enterprise funds (water, sewer, stormwater) reimburses the General Fund for costs such as staff wages/benefits, facilities, vehicles, etc.

Department Expenditures

City Council

10-41-110 Salaries – Councilmember and Mayor salaries, which are currently \$750 per month for the Mayor and \$300 per month for councilmembers. A 2% COLA is being proposed in this budget.

10-41-130 Benefits – Amounts paid for Social Security & Medicare withholdings.

10-41-230 Travel –Hotel costs, mileage and per diem for meals not included at conferences. The amount has been increased to ensure there are sufficient funds to cover costs should every councilmembers attend both conferences.

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

10-41-330 Education & Training – For two ULCT conferences held each year. The amount has been increased to ensure there are sufficient funds to cover costs should every councilmembers attend both conferences.

10-41-620 Mayor Discretionary – Mayor has discretion to allocate for city-related needs. The Mayor has proposed to increase this to \$1,000 per year.

Court

10-42-110 Salaries – This account includes 65% of the court clerk's pay and 25% of the assistant clerk's pay. This also includes an increase in the judge's salary, commensurate with raises given to other city staff, as required by state law.

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 – The amount is lower than previous years because the City is moving from hard copies of the State Code to an online version.

10-42-311 Prosecution – Prosecution funds are now paid directly to the attorney rather than to Cache County.

10-42-320 Witness Fees This account has been re-named Witness Fees to separate out the costs for witness fees, defense attorneys, and interpreters. This was previously accounted for under 10-42-320, which used to be called Contract Services.

10-42-324 Defense – This account is being set up to track public defender costs. This was previously accounted for under 10-42-320, which used to be called Contract Services.

10-42-326 Interpreter – This account is being set up to track interpreter costs/fees. This was previously accounted for under 10-42-320, which used to be called Contract Services.

10-42-330 Education & Training – The increase takes into account an additional training that is now required for the judge and the assistant clerk.

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

Administrative

10-43-110 Salaries –This category includes salaries for the city manager, 35% of the court clerk, the janitor, the assistant recorder, 75% of 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 training conferences.

10-43-240 Office Supplies – Moved to 10-50-240 under Non-Departmental

10-43-250 Equipment/Maintenance – Moved to 10-50-250 under Non-Departmental

10-43-270 Utilities – Moved to 10-50-270 under Non-Departmental

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.

10-43-310 Professional Services – Includes funds for outside auditing and accounting services.

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

10-43-330 Education & training – Registration fees for conferences and continuing education classes.

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

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

10-43-440 Bank Charges – This has been moved to 10-50-440 Non-Departmental Bank Charges.

10-43-740 Capital Outlay – This account would be used for capital projects under the admin department, however nothing is budgeted in this account at this time.

Elections

10-47-310 Professional Services – Funds are allocated this year to cover costs for a primary and general election for City Council.

Public Works and Shop

For ease of budget administration The City has combined the Public Works (10-48) and Shop (10-65) departments into one budget (10-48). **The budget notes below include accounts that were formerly in the Shop Department 10-65.**

10-48-110 Salaries – Salary for the Public Works Director. The overall amount has gone down because the building inspector was 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 not included at conferences. This amount has been increased since the first draft of the budget.

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

10-48-250 – Vehicle Repair – All vehicle repairs are paid out of this account rather than being charged to the vehicle’s specific department.

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.

10-48-257 River Repair – There may be ongoing expense in this account to manage river restoration.

10-48-260 Building Repair and Maintenance – Funds maintenance of public works buildings, but not City Hall.

10-48-270 Utilities – Utility costs for Public Works buildings.

10-48-280 Telephone – Phone allowance for PW Director.

10-48-310 Professional Services – Non-engineering or legal professional services.

10-48-311 Legal Expense – Legal services, primarily from our City attorney, but may be provided by others, depending on the situation.

10-48-330 Education & training - Registration fees for conferences and continuing education classes

10-48-370 Software – This has moved to 10-68-370.

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

10-48-514 Engineering Expense – This accounts for a variety of non-reimbursable engineering projects (Standards & Specs etc.)

10-48-740 Capital Outlay - This account would be used for capital projects under the department, however nothing is budgeted in this account at this time.

Non-Departmental

10-50-240 Office Supplies – Paper, pens, etc.

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.

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

10-50-270 Utilities – This is for the City office utilities

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

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

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

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

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

10-50-741 Computer Upgrades – Repair, replace and upgrade office computers and software.

10-50-910 Transfer to Capital Projects – Used to transfer funds into the Capital Projects fund for future construction projects.

10-50-999 Contingency – We don't anticipate funding this account this year because the funds will all go to Capital Projects. Our accountant recommends maintaining this budget line/account the account, even if we don't fund it.

Public Safety

10-54-110 Crossing Guard Salaries – Salaries for six (6) crossing guards at the following locations, Thomas Edison (1), Nibley (3), and Heritage (2).

10-54-130 Employee benefits - Adjusted based on premium/contribution changes

10-54-320 Sheriff Contract Services – Contracted amount with County Sheriff for patrol services and public service (parade, school and community group assistance, etc.). The contract was re-negotiated with the new sheriff and the service level has remained the same but the amount has gone down.

10-54-340 Fire Protection – Our 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 a State grant.

10-54-360 Animal Control – This includes: CCSO contract, 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. Each new home increases the charge to the City by \$24/year.

10-54-740 Capital outlay - This account would be used for capital projects under the department, however nothing is budgeted in this account at this time.

Streets

10-60-110 Salaries – This budget includes pay for 50% of one regular employee and 25% of another regular employee, and one seasonal employee.

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

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

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

10-60-247 Uniforms – Used for Public Works department safety and cold weather gear.

10-60-250 Maintenance – Street repair and maintenance (curbs, gutters, sidewalks, signs, striping/markings, etc.), but not including general pavement maintenance, which is account 10-60-610.

10-60-260 Development – The City has a standard for street signs. We pay for the signs and then the cost is reimbursed by developers.

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 but needs increased slightly to account for new streetlights.

10-60-280 Telephone – Prorated share of monthly cell phone allowance for BJ (1/2=\$360) and Brok (1/4=\$120)

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

10-60-311 Legal – Legal services, primarily from our City attorney, but may be provided by others, depending on the situation.

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

10-60-450 Salt – The salt is \$5400/ton and the City anticipates needing 3 tons.

10-60-514 Engineering – Department specific engineering charges. Budgeted amount has been increased since first draft.

10-60-590 Sidewalk Projects – These funds are to connect missing links in the City's sidewalk network. This account will fund a different portion of missing links in the network each year.

10-60-610 - Road Maintenance - Pavement maintenance funds. Last year, \$225,000 was budgeted in this account, 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 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 just approved by the legislature, there are new tracking requirements for these funds, which is why we have separated them. We are also required to continue spending the same amount of general fund dollars on this maintenance. We cannot decrease our contribution now that gas tax revenue will be increasing.

10-60-611 Streetlights – Adjusted current budget to account for three (3) streetlights purchased this fiscal year. We anticipate purchasing six (6) in the next budget year and have budgeted accordingly.

10-60-617 Ashbury Development - \$22,000 is being added in the current year budget to finish paying for infrastructure improvements in this subdivision. It was determined that there were additional improvements that still needed to be paid for in the current fiscal year. These funds came from the development and are passing through the City.

10-60-618 HWY 165/3200 S Redesign – Hwy 165/3200 S realignment design study, funded by a CCOG grant. The City only spent a portion of these funds this year to hire the consultant to design realignment options.

10-60-619 ROW Acquisition – If the City does not complete this real estate transaction this fiscal year, these funds would need to be carried over to the next budget year. The funds are to be used to purchase right of way to widen 2600 S as part of the signal project at SR 165. Real estate negotiations are ongoing. On an ongoing basis, it would be good for the city to have a small budget available in this category in order to allow for ROW acquisitions for minor projects. For example, two trail projects have already been identified where ROW might need to be acquired next year.

10-60-621 Hwy 165/2600 S Contribution – The City does not anticipate receiving or spending these funds this fiscal year and would like to carry this amount over to the next budget year. This is our City's contribution to Cache County School District for the intersection project, assuming the City is successful in securing the CCOG grant. See 10-33-320 for reference.

Sanitation

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.

10-62-322 Recycle Site Upgrade – Additional funds are requested to complete the relocation project. These funds would pay for security cameras, lights, electrical power, water service and landscaping.

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

Shop Expenses – Formerly Account 10-65 - All accounts in this department have been combined into Public Works (10-48)

Planning & Building

10-68-110 Salaries – Salaries for the city planner, building inspectors and planning commissioners.

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

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

10-68-240 Office Supplies – Building inspection has been combined in this department. 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 (50%) 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.

10-68-370 Building Permit Software – Yearly fee for iWorq building permit software.

10-68-400 Department Expenditures – Landlight online records search and CV Publishing public hearing notices. Public hearing notices are frequently passed on.

10-68-514 Engineering – This amount was increased mid-year budget and is remaining at the increased amount due to more review requested by Council. Engineer development review fees are passed on to developers. Budgeted amount has been increased since first draft.

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.

10-68-622 Planning Studies – These funds are also no longer being budgeted in the Planning Department but in Capital Projects Fund instead.

10-68-655 – Tree Board – This was moved from Community Development to P&Z.

Community Development and Recreation

This Department is now a combination of **Community Development and Recreation**
See 10-75 for reference.

Parks

10-70-110 Salaries – Salaries for Park Superintendent (50%), half of one Maintenance Employee (50%), a full-time employee and three (3) seasonal employees

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

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 Public Works department safety and cold weather gear.

10-70-250 Equipment/Maintenance - Non-vehicular equipment and facilities maintenance.

10-70-270 Utilities – Park facility utilities.

10-70-280 Telephone – Phone allowances for 2.5 employees.

10-70-330 Education & Training – Registration fees for conferences and continuing education classes.

10-70-415 Ball Field Sponsorship – These funds are used to purchase banners for those who sponsor the program.

10-70-420 Trees – Tree City USA re-certification requires the City to spend \$2/person on trees and tree-related expenses. The City anticipates spending half of that, \$6,000, on trees and the rest will come through labor expenses.

10-70-690 Veterans Memorial Park – The Mayor proposes 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. The first draft of the budget simply had a placeholder dollar amount. After further study, staff is requesting \$25,000 to begin work on the park.

10-70-695 Morgan Farm – Funds are budgeted for minor repairs at the Morgan Farm. The highest priority this year and next is getting electricity to the farm.

10-70-700 Nibley Park SW Pipe - The stormwater outfall causes soggy/muddy conditions and staff is working on remedying the situation by piping the water to a nearby canal. The project is underway in this fiscal year and is anticipated to be completed this fiscal year, so funds no longer need to be carried over.

10-70-740 Capital Outlay - Equipment – \$15,000 is being budgeted for a new mower.

Library This has been moved to Community Development/Recreation 10-75

Community Development and Recreation

The Community Development and Recreation Department now includes all budgeted items that were previously in Community Development, Recreation (formerly 10-69) and Library (formerly 10-71)

10-75-110 Salaries – The Mayor proposes that the City hire a full-time Community Development and Recreation director. This salary would fund that position. This position would oversee all recreation programs, events, community programs, public engagement, public relations, and volunteer management.

10-75-130 Benefits –For required benefits, SS, Medicare, workers comp

10-75-230 Travel – Hotel costs, mileage reimbursement and per diem for meals not included at conferences.

10-75-248 Recreation Programs – Existing and new programs, other than baseball/softball, such as Cache Valley Unplugged.

10-75-249 Movie in the Park – The City offers movies in the park three times per summer, and an additional movie during Heritage Days.

10-75-250 Halloween Boonanza – Funds for supplies for celebration.

10-75-330 – Education & Training - Registration fees for conferences and continuing education classes.

10-75-480 – Library –Hyrum City assesses a fee to Nibley City which gives Nibley residents access to the library. The assessment is based on active library cards of Nibley residents.

10-75-508 Adult Leagues – For adult baseball/softball leagues.

10-75-510 Baseball program, 10-75-511 Softball program – Expenses related to administration of baseball/softball programs (shirts, equipment, etc.)

10-75-650 Hyrum Senior Center – The City donates \$1,000 per year to the Senior Center because Nibley residents are welcomed to use the facilities and programs. For FY14-15, the City opted to make that donation in the form of new chairs for the center.

10-75-652 Wildlife – The City makes an annual contribution to the Blacksmith Fork Wildlife Association to help fund their efforts, which support wildlife activity in the City.

10-75-653 Beginnings Monument – The City has made a \$1,000 contribution to this project in each of the past two years. The project is to construct a historical statue monument at Heritage Park in commemoration of it being the site of the valley's first settlement by Mormon settlers.

~~**10-75-655 Tree Board**~~ – This function is now under the Planning Department 10-68-655.

10-75-660 Heritage Days – The city contribution remains the same, at \$14,000, and expenditures will only exceed that amount insomuch as equivalent donations are received. The assumption in the budget is that an additional \$6,000 will be raised through donations.

10-75-661 Children's Theatre – 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 – Conference registrations and travel, shirts, concessions and miscellaneous Youth Council expenses.

10-75-663 Scarecrow Festival – Community's fall festival held at Morgan Farm.

10-75-664 Nibley royalty – This is the pageant held every year. The City has previously paid the Miss Nibley scholarship out of a different fund, but it is proposed to be moved to this fund.

10-75-665 Easter Egg Hunt – These funds paid for 4,000 eggs filled with candy and other prizes at this year's event at Heritage Park.

10-75-667 Community Garden – Councilmember Hansen has proposed contributing funds to support this program as the City has done in the past and to make improvements at the garden.

10-75-668 Parade Float – The float is entered in valley parades throughout the summer and staffed by the youth council and royalty.

10-75-669 Christmas/Nativity – Each year, the City holds a Santa visit at Little Wonders preschool and a live nativity at the Morgan Farm as Youth Council activities.

Class C Roads

These funds were moved to a separate budget department, outside of the General Fund, due to increased tracking requirements necessitated by new legislation. See 10-60-610 for reference.

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

11-30-500 Class “B&C” Road allotment – These are funds 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.

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.

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

First Responder Fund

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

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, 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.

24-40-130 Employee benefits - adjusting based on premium/contribution changes

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

24-40-244 Equipment Supplies & Maint. – for 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 – – For the charges related to conferences, classes, and continuing education.

Capital Projects Fund

This fund is used to carry over budgeted amounts from the General Fund that have been budgeted for Capital Projects that may carry over from one year to the next.

45-38-612 Park Reimbursement From County – This is the money anticipated to be received from the School District to refund the money paid for the Heritage Park West property. It may take several years to receive this money back.

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.

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

45-40-706 800 West Heritage Park – These are funds anticipated to be spent on the Heritage Park Tennis Court Project. The amount reflected on this line reflects \$40,000 the city was granted in FY 14/15. The city applied for another \$70,000 this year to complete that project but was not awarded any additional funds. The remainder of the necessary funds would come from the sale of surplus property, see 45-38-710 above.

45-40-734 Street Upgrades – These were moved to Class C Roads

45-40-735 Public Works Yard- This accounts for the general fund share of PW yard improvements. The general fund is paying for half of this project and the water department is not paying for any of it at this time due to constraints in the water budget this year 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. The dollar amount was also corrected to reflect the proper share of the total \$250,000 cost.

45-40-736 Facilities Parking Lot Preservation - Account was created to establish and fund a maintenance schedule for City parking lots, in order to increase lot longevity. We anticipate City Hall and Heritage Park parking lots will be maintained/sealed in FY 15-16.

45-40-737 Master Plans - The City was awarded a \$10,000 grant in 2014 from the CMPO which the City planned to use for the General Plan update. The State's CIB/RPG stepped in and completed much of the GP update at no cost to the City. The City now desires to use the CMPO funds, plus an additional \$25,000 in City funds to finalize the GP and add a Town Center Plan. These funds are also no longer being budgeted in the Planning Department but in Capital Projects Fund instead.

45-40-738 Zollinger Acres Half Road – This is the City's share of the cost to build half of 1350 West in Zollinger Acres development adjacent to the city's property near the new recycle site.

Water Department

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.

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 carried-over and appropriated well construction funds that are being carried over into the next fiscal year. Based on the well construction plan recently approved by the 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.

51-37-750 – Connection Fee – This is a \$700 per connection fee to install water meters. Budgeting at \$42,000 based on 60 houses.

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

51-37-792 Trans from Impact Fee fund – Transfer \$560,000 from Impact Fee Fund for well project

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

51-40-130 Benefits – adjusting based on premium/contribution changes. 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 – This account is for 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 Public Works department shirts, sweatshirts and required boots.

51-40-249 Water Meters – Budget for purchasing new meters. The amount for meters is reimbursed to the city. Amount was adjusted back up from the last budget after further review of potential costs next year.

51-40-255 Maintenance – Funds for repairing and maintaining the water system. Amount was increased from first draft of budget.

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

51-40-280 Telephone – Josh and Justin cell phone allowance, and Justin Ipad data charge.

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.

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

51-40-335 Water Share Assessments –Fees paid to the irrigation companies for water shares the city holds. This has been raised as some assessment fees have gone up.

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 – 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 – This is a new account added due to the water contamination emergency. \$55,000 was budgeted for the current fiscal year and \$75,000 is budgeted for next fiscal year to complete repairs.

51-40-730 Capital Outlay Improvements – These are funds that will be necessary for water line upsizing. 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.

51-40-746 Well Construction – These are well construction funds being carried over to this fiscal year. The total amount being budgeted for this project is \$1,400,000 combined between the water department and the Water Impact Fee Fund.

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

Sewer Department:

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.

52-38-550 Millville Maintenance – This is the anticipated cost the City will be charging 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.

52-38-694 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 \$780,000 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). Added half of salary for Justin P and Josh.

52-72-130 Benefits – adjusting based on premium/contribution changes. Added half of benefits for Justin P and Josh.

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 - The City has changed this to reflect just repairs on the system, and added a new line item below for the cleaning of the system.

52-72-260 Sewer Cleaning & Inspection – 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.

52-72-270 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 send to their lagoons.

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

52-72-300 Dues & Memberships – fees for professional association dues.

52-72-311 Legal - This is for the services performed by our City Attorney and for services related to the wastewater treatment negotiations with Logan City.

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 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.

52-72-730 Capital Outlay Improvements – Sewer Department's portion of cost for public works yard paving project.

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.

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

Storm Water Utility Fund

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

53-37-601 Appropriate fund balance – This is where funds can be appropriated from the ongoing fund balance to be expended this budget year.

53-37-610 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.

53-37-694 Storm water 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 to \$171,000 - ***Assumes monthly SW Fee INCREASE of \$0.25 to \$6.75** which was proposed to be done every year in the Capital Facilities Finance Plan completed Zions Bank.

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 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.

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

53-40-310 Engineering – This is the fees charged by our City engineers relating to stormwater facilities. This amount was increased after the first draft.

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

53-40-730 Capital Outlay Improvements – Storm Water Department's portion of cost for public works yard paving project.

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.

55-37-790 Water Impact Fees – Budget \$117,000 based on 60 homes at \$1,950 per home.

55-40-750 West Side Well –budget \$700,000 for well, which includes a combination of the fund balance plus new fees to be paid this year.

Park Impact Fee Fund:

56-37-790 Park Impact Fees – Budget for \$270,000 based on new impact fee of \$4,500 x 60 houses

56-40-751 Heritage Park West – 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 also pay for an update of the park master plan to incorporate the Heritage Park West park expansion into the City's overall park plans.

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.

57-37-610 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 – Budget to receive \$103,500 = 60 houses x \$1,725 impact fee

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. The new number for the current fiscal year, including that extra \$300,000 and the previously scheduled payment amount is now reflected as \$385,000.

Storm Water Fund

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 carried over from previous fiscal year appropriations.

58-40-620 2600 S Retention Basin – This is the project to build a new retention basin on the south side of 2600 S at approximately 1400 West

58-40-625 Sunrise Ret 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 Fund

59-37-790 Road Impact Fees – Budget to receive \$28,000 = \$467 impact fee x 60 houses.

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.