



Nibley City Budget

FY 2016-17

OUR MISSION:

Our mission is to make life better for each other.

OUR VISION:

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

OUR VALUES:

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

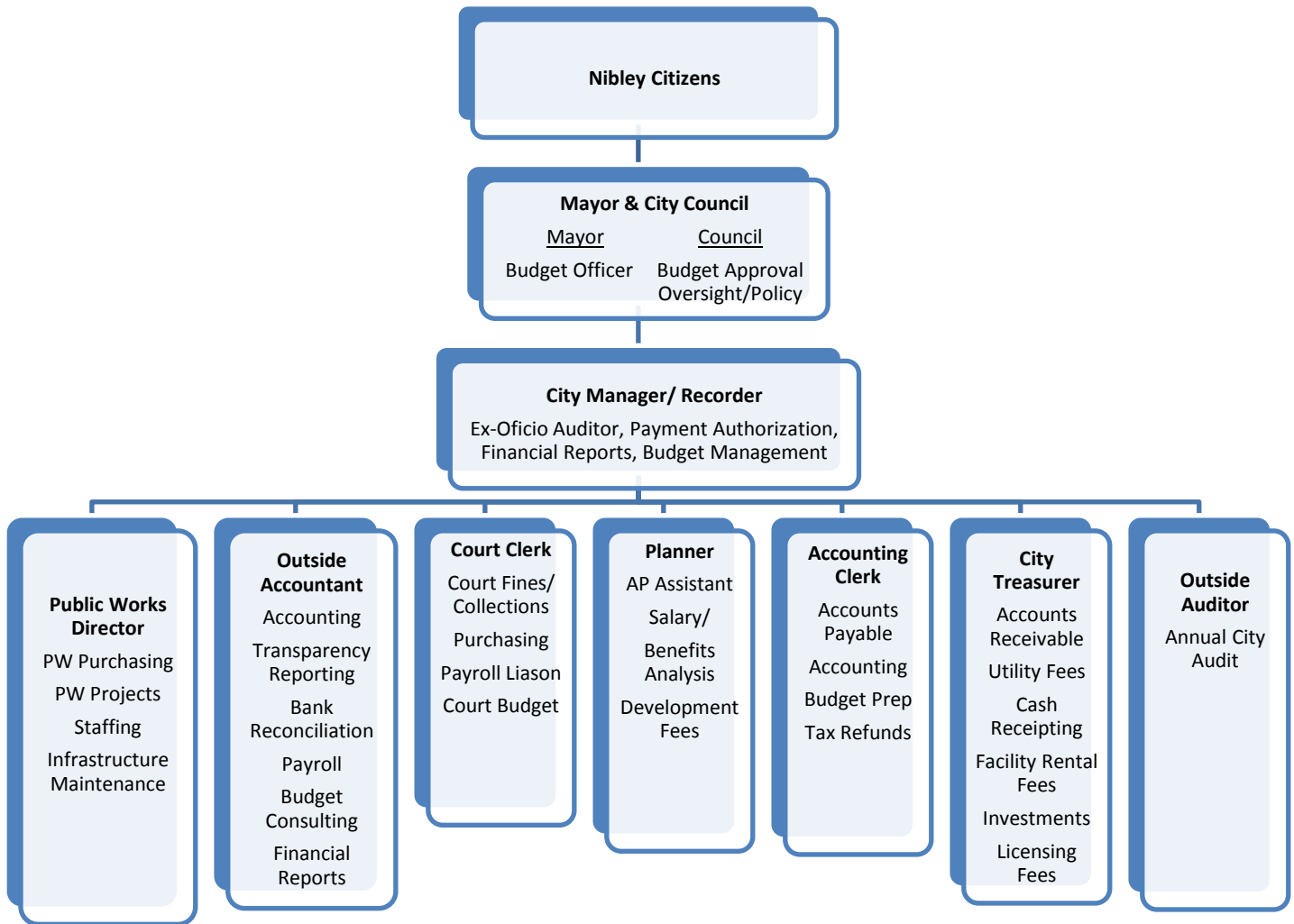
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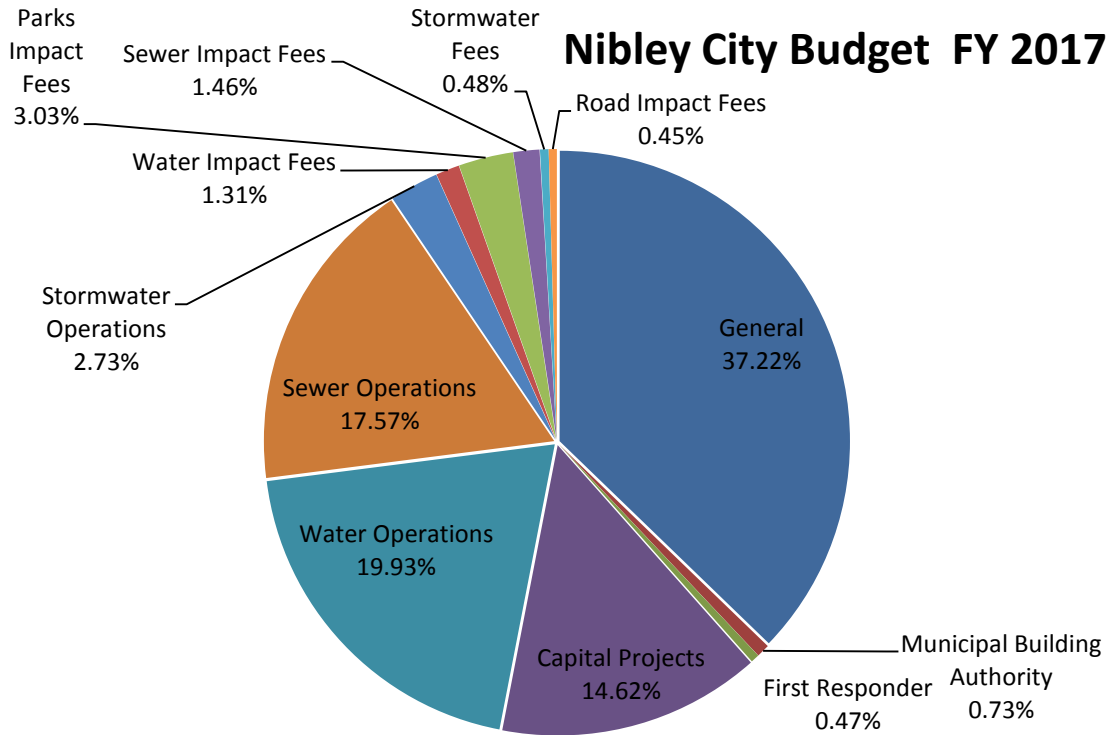
Budget Message



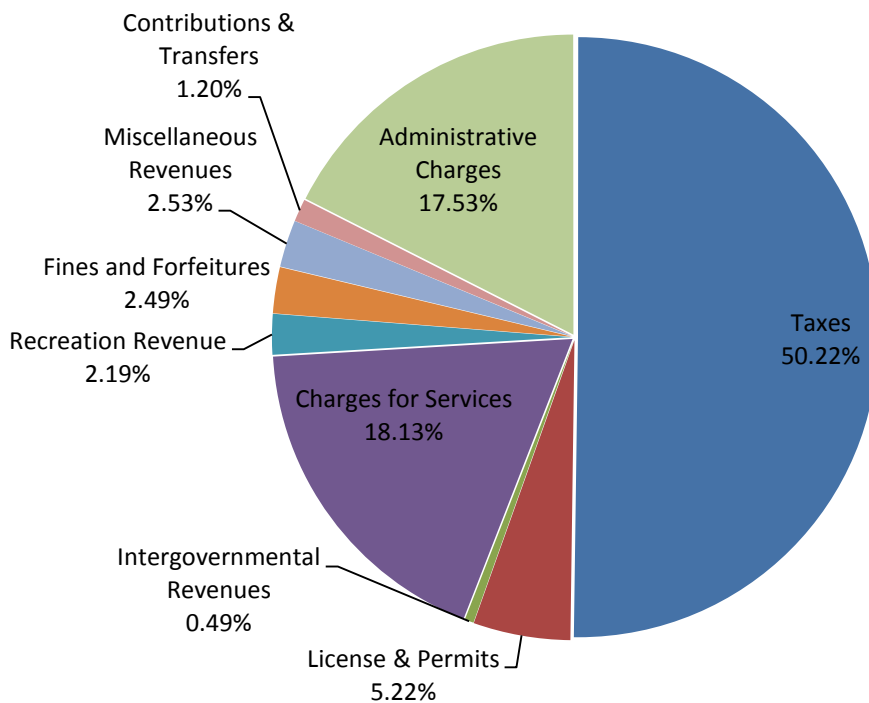
Nibley City Financial Oversight



Nibley City Budget FY 2017



General Fund Revenue FY 2017



Overall Revenues

Revenues	Account Number	Actual FY 2015	Actual Year-to-Date FY 2016	Budget FY2016	Final Budget FY 2017
General	10	\$ 2,512,585	\$ 1,814,894	\$ 2,897,630	\$ 2,491,460
Municipal Building Authority	20	43,000	32,250	49,000	49,000
First Responder	24	32,991	17,100	31,900	31,674
Capital Projects	45	580,000	30,000	580,000	978,500
Water Operations	51	754,897	562,767	1,451,125	1,333,891
Sewer Operations	52	852,815	695,333	886,275	1,176,000
Storm Drain Operations	53	131,854	156,700	191,540	182,500
Water Impact Fees	55	136,200	117,391	700,000	87,750
Parks Impact Fees	56	270,600	256,500	270,000	202,500
Sewer Impact Fees	57	129,356	113,770	385,000	98,000
Storm Drain Impact Fees	58	12,437	19,351	30,000	32,000
Road Impact Fees	59	27,147	25,895	28,020	30,000
Total All Fund Revenues		\$5,483,882	\$ 3,841,951	\$ 7,500,490	\$ 6,693,275

General Fund Overview

Revenue

Revenues	Account Number	Actual FY 2015	Actual Year-to-Date FY 2016	Budget FY2016	Final Budget FY 2017
Taxes	10-31-000	\$ 1,233,017	\$ 908,731	\$ 1,189,740	\$ 1,251,166
License & Permits	10-32-000	123,426	146,372	168,000	130,000
Intergovernmental Revenues	10-33-000	329,980	5,050	410,300	12,100
Charges for Service	10-34-000	369,458	336,265	400,000	451,700
Recreation Revenue	10-34-000	7,498	8,575	18,000	54,625
Fines and Forfeitures	10-35-000	54,899	45,893	62,000	62,000
Miscellaneous Revenues	10-36-000	81,850	56,508	70,700	63,000
Contributions & Transfers	10-38-000	23,272	22,500	198,890	30,000
Administrative Charges	10-39-000	289,185	285,000	380,000	436,869
Total General Fund Rev.		\$2,512,585	\$ 1,814,894	\$ 2,897,630	\$ 2,491,460

Expenditures

Expenditures	Account Number	Actual FY 2015	Actual Year-to-date FY 2016	Budget FY 2016	Final Budget FY 2017
City Council	10-41	\$ 34,722	\$ 29,170	\$ 53,900	\$ 50,200
Court	10-42	56,469	52,259	79,900	71,200
Administration	10-43	321,002	258,740	435,600	431,700
Elections	10-47	3,313	910	4,000	1,000
Public Works	10-48	193,199	133,255	250,020	229,800
Non-Departmental	10-50	549,533	136,558	208,540	204,500
Public Safety	10-54	185,477	187,746	224,950	228,410
Streets	10-60	381,008	323,377	680,065	210,775
Sanitation	10-62	340,994	243,427	361,000	366,000
Shop	10-65	-	-	-	-
Planning & Zoning	10-68	85,532	119,379	191,565	222,700
Recreation	10-69	-	-	-	-
Parks	10-70	335,876	164,774	270,190	306,450
Library	10-71	-	-	-	-
Community Development	10-75	-	50,326	137,900	168,725
Total General Fund Exp.		\$2,487,125	\$ 1,699,921	\$ 2,897,630	\$ 2,491,460

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



Revenue

Revenue

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

Taxes

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

General Fund Revenue- Taxes

Revenues	Account Number	Actual FY 2015	Actual Year-to-Date FY 2016	Budget FY2016	Final Budget FY 2017
Taxes					
Property taxes	10-31-110	\$ 364,033	\$ 305,997	\$ 352,240	\$ 373,166
Delinquent property taxes	10-31-120	26,629	10,621	15,000	15,000
Sales tax	10-31-130	571,332	385,339	550,000	590,000
Electricity franchise taxes	10-31-140	109,976	86,418	112,000	112,000
Telecom franchise taxes	10-31-141	47,548	23,290	37,000	37,000
Gas franchise taxes	10-31-142	64,893	57,785	70,000	70,000
Cable franchise taxes	10-31-143	18,242	14,593	18,500	19,000
Vehicle taxes	10-31-150	30,364	24,688	35,000	35,000
Total Taxes		\$1,233,017	\$ 908,731	\$ 1,189,740	\$ 1,251,166

10-31-110 Property Taxes – Property tax revenue is determined by multiplying the property tax rate by the value of property in the City. Property valuations are reviewed by the County annually and new valuations are released by the County each June. Based on the valuations determined by the County, the County adjusts the City’s tax rate to a level that, when multiplied against the new year’s property value, generates the same amount of revenue for the City as the previous year’s rate generated. That rate is referred to as the Certified Rate. If property values go up each year, this would result in the tax rate going down each year. In order to allow the property tax revenue to grow as the City grows, it has been the City’s practice in the past to adjust the City’s tax rate back up every other year to the historic rate of 0.1667 after it is lowered by the County due to property value increases. However, the City has not moved the tax rate back up above the certified rate since 2011.

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

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

In 2012, the County assessed property values in Nibley and determined that values decreased. Therefore, the certified rate was provided to the City at an increased rate over the rate in 2012. In 2013, the County certified a tax rate higher than 0.1667, but the City Council lowered the rate back down to 0.1667. Since 2013, the County has lowered the tax rate each year and the City has not moved the rate back up to its historic rate of 0.001667 and the City has been steadily losing revenue due to the annual rate decreases. The City’s

practice in the past has been to adjust the property tax rate certified by the County back up. However, the City Council in recent years has simply adopted the rate certified by the County or lowered the rate.

The City will receive the Certified Property Tax Rate from the County by June 8. The Certified Rate is likely to decrease again due to property values that continue to increase due to a healthy real estate market. Due to this continuing downward trend, Mayor Dustin has proposed adjusting the tax rate back to the historic rate of 0.001667. The projected revenue for the next fiscal year based on the new rate and based on the current year's property valuation would be \$354,797.79, based on the current year's property values. Which would be an increase in revenue of approximately \$12,557.33 over the current year's revenue. Assuming the County provides a property valuation that is higher than the current year's value, this amount would increase when multiplied by that new, higher value.

The Property Rate Change Analysis chart below shows the revenue that would be generated by various tax rates based on the current year's valuation. The average home value in Nibley is \$214,000. Homeowners are only taxed on 55% of the value on their primary residence. Therefore, if the City adjusts the property tax rate, the change in property tax City residents would pay would have the following effects:

If the City adopts a tax rate that is higher than the certified rate, the City is required to hold Truth in Taxation Hearing in August.

Property Rate Change Analysis					
Rates	Estimated Revenue	Revenue Increase	Average Cost per Household	Annual Increase	Increase Per Month
0.00157	\$334,152.69	\$(8,087.77)	\$ 184.79	\$(4.47)	\$(0.37)
0.001608	\$342,240.46	\$0.00	\$189.26	\$0.00	\$0.00
0.001667	\$354,797.79	\$12,557.33	\$196.21	\$6.94	\$0.58
0.0017	\$361,821.39	\$19,580.92	\$200.09	\$10.83	\$0.90
0.00175	\$372,463.19	\$30,222.73	\$205.98	\$16.71	\$1.39
0.0018	\$383,105.00	\$40,864.53	\$211.86	\$22.60	\$1.88
0.00185	\$393,746.80	\$51,506.34	\$217.75	\$28.48	\$2.37
0.0019	\$404,388.61	\$62,148.14	\$223.63	\$34.37	\$2.86
0.00195	\$415,030.41	\$ 72,789.95	\$229.52	\$40.25	\$ 3.35
0.002	\$425,672.22	\$83,431.75	\$235.40	\$46.14	\$3.84
0.00205	\$436,314.02	\$94,073.56	\$241.29	\$ 52.02	\$4.34
0.0021	\$446,955.83	\$104,715.37	\$247.17	\$57.91	\$4.83
0.00215	\$457,597.63	\$115,357.17	\$253.06	\$63.79	\$5.32
0.0022	\$468,239.44	\$125,998.98	\$258.94	\$69.68	\$5.81

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

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

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

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

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

Licenses and Permits

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

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

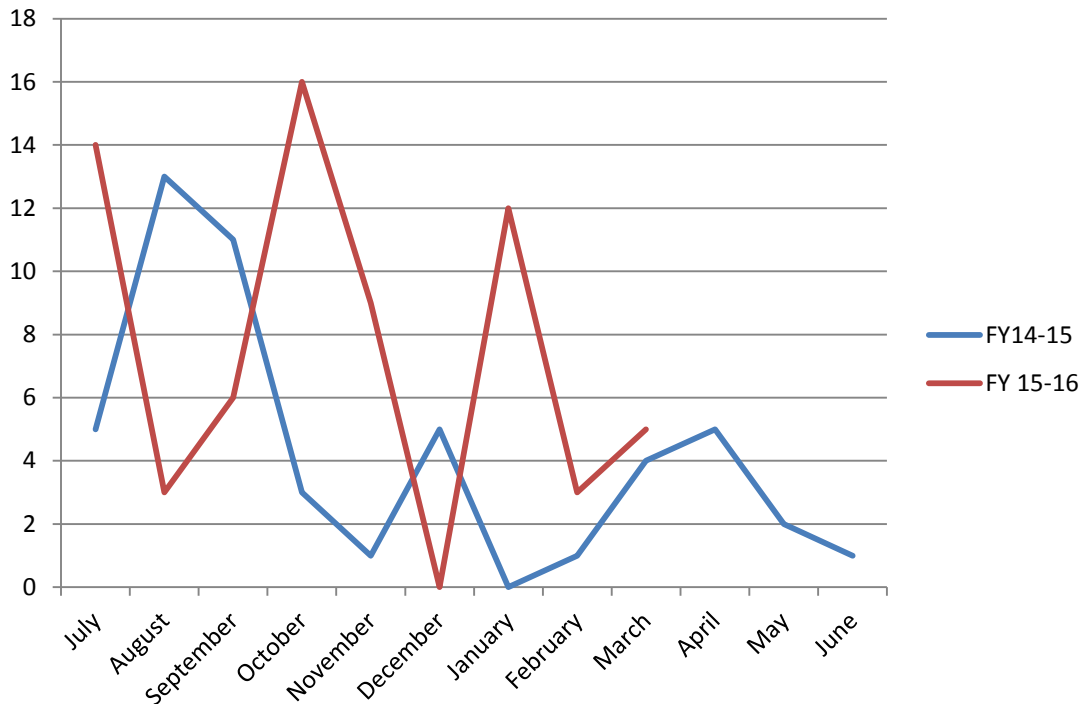
Revenues	Account Number	Actual FY 2015	Actual Year-to-Date FY 2016	Budget FY2016	Final Budget FY 2017
Licenses and Permits					
Building permits	10-32-210	\$ 107,327	\$ 130,191	\$ 150,000	\$ 113,000
Business licenses & fees	10-32-220	8,115	7,880	9,000	8,000
Dog licenses	10-32-250	7,984	8,301	9,000	9,000
Total Licenses and Permits		\$ 123,426	\$ 146,372	\$ 168,000	\$ 130,000
Intergovernmental Revenue					
Grant - State	10-33-320	\$ 2,000	\$ -	\$ 12,000	\$ -
Grant - Children's Theatre	10-33-322	-	2,950	1,500	1,500
Grant - EDCU	10-33-323	-	2,100	800	600
Grant - CCCOG	10-33-324	-	-	386,000	-
Grant - CMPO	10-33-325	-	-	10,000	-
Grant - CIB	10-33-345	-	-	-	-
Class "B&C" road funds	10-33-350	197,980	-	-	-
Grant - RAPZ	10-33-355	130,000	-	-	-
Grant - Public Safety	10-33-810	-	-	-	10,000
Recreation grants	10-33-800	-	-	-	-
Total Intergovernmental		\$ 329,980	\$ 5,050	\$ 410,300	\$ 12,100
Charges For Service					
Comm. center dispatch	10-34-410	\$ 38,548	\$ 46,375	\$ 61,000	\$ 61,000
Planning review fees	10-34-420	1,225	255	1,500	500
Development fees reimbursed	10-34-422	1,570	5,033	3,000	12,000
Refuse collection charges	10-34-430	322,987	278,264	328,000	370,000
Community center rental	10-34-461	5,053	6,263	6,000	8,000
Variance request	10-34-681	75	75	500	200
Total Charges for Service		\$ 369,458	\$ 336,265	\$ 400,000	\$ 451,700

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

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

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

BUILDING PERMITS



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

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

Intergovernmental Revenue

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

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

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

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

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

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

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

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

10-33-800 Recreation Grants – Moved from 10-36-800 Revenue from recreation program grants and donations

Charges for Services

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

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

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

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

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

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

Recreation Revenue

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

General Fund Revenue- Recreation

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



10-34-440 Facility Rentals –This includes Field Rental, Nibley Park building rental. This is tied into expenditure account 10-75-235.

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

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

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

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

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

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

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

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

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

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



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

Revenues	Account Number	Actual FY 2015	Actual Year-to-Date FY 2016	Budget FY2016	Final Budget FY 2017
Fines and Forfeitures					
Court Fines	10-35-510	\$ 54,899	\$ 45,893	\$ 62,000	\$ 62,000
Total Fines and Forfeitures		\$ 54,899	\$ 45,893	\$ 62,000	\$ 62,000
Miscellaneous Revenue					
Interest earnings	10-36-610	\$ 10,443	\$ 34,023	\$ 31,500	\$ 40,000
Heritage Days	10-36-660		3,000	\$ 6,000	-
Youth Council Revenue	10-36-661		595	\$ 2,200	-
Nibley Royalty	10-36-662		1,110	\$ 1,000	-
Ballfield Sponsorship	10-36-665		-	\$ 3,000	-
Surplus sale	10-36-670	47,567	0	1,000	1,000
Fuel tax reimb.	10-36-671	-	-	-	-
River repair reimbursement	10-36-675	-	1,150	-	-
Waste Water Legal Reimb.	10-36-682	-	-	5,000	-
House Rent	10-36-683		-		6,000
Damage to City property reim.	10-36-686	-	175	500	500
Miscellaneous	10-36-690	20,081	15,735	15,000	10,000
Land leases	10-36-691	1,680	720	3,000	3,000
Tree board	10-36-693	2,079	-	2,500	2,500
Total Miscellaneous Revenues		\$ 81,850	\$ 56,508	\$ 70,700	\$ 63,000
Contributions & transfers					
Road impact fee	10-38-720	\$ 23,272	\$ 22,500	\$ 30,000	\$ 30,000
Appropriate fund balance	10-38-890	-	-	168,890	-
Total Contributions & Transfers		\$ 23,272	\$ 22,500	\$ 198,890	\$ 30,000
Administrative Charges					
Water	10-39-700	\$ 132,530	\$ 128,250	\$ 171,000	\$ 196,591
Sewer	10-39-701	128,205	128,250	171,000	196,591
Storm sewer	10-39-702	28,450	28,500	38,000	43,687
Total Administrative Charges		\$ 289,185	\$ 285,000	\$ 380,000	\$ 436,869
Total General Fund Revenues		\$2,512,585	\$ 1,814,894	\$ 2,897,630	\$ 2,491,460

Fines and Forfeitures

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

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

Miscellaneous Revenue

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

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

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

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

10-36-688 Reimbursement for Damage to City Property – This is for reimbursement from an individual or company if damage is done to any City property. A common source is motor vehicle accidents that damage trees or infrastructure.

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

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

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

Contributions and Transfers

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

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

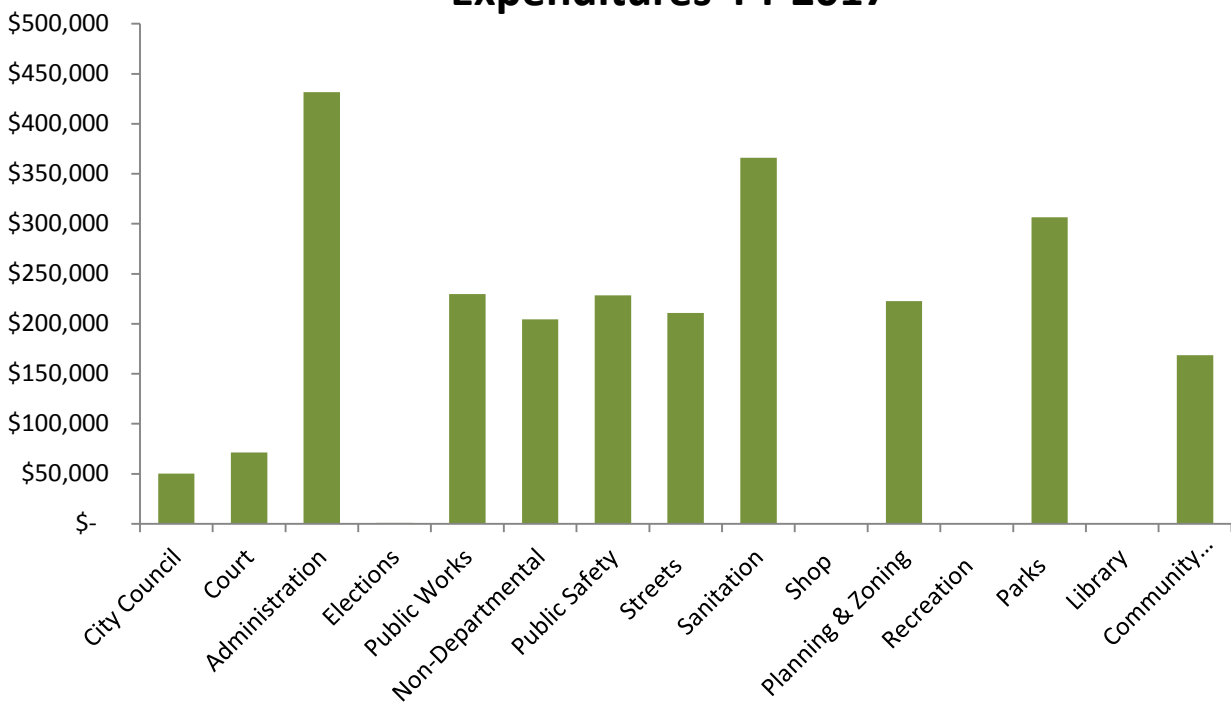
10-38-890 Appropriate-Fund Balance – This account shows funds being transferred out of the General Fund balance from funds left over from previous budget years. These funds have historically been tied to specific projects budgeted for in the previous year but not completed by the end of the fiscal year. Therefore, the funds are carried over to the next fiscal year to pay for completion of those projects. This procedure is likely to be less frequent in the future as many of these carryovers are now being accounted for in the Capital Projects Fund.

Administrative Transfers

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

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

General Fund Department Expenditures FY 2017



Department Expenditures

City Council

Expenses	Account Number	Actual FY 2015	Actual Year-to-Date FY 2016	Budget FY2016	Final Budget FY 2017
Salaries & wages	10-41-110	\$ 25,200	\$ 21,426	\$ 30,000	\$ 30,000
Employee benefits	10-41-130	1,772	1,580	2,900	2,200
Travel	10-41-230	4,332	2,168	11,000	8,000
Telephone	10-41-280	-	2,460	4,500	4,500
Education & training	10-41-330	3,360	1,463	4,500	4,500
Mayor discretionary	10-41-620	58	73	1,000	1,000
Total Mayor/Council Expenditures		\$ 34,722	\$ 29,170	\$ 53,900	\$ 50,200

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

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

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

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

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

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



Court

Expenses	Account Number	Actual FY 2015	Actual Year-to-Date FY 2016	Budget FY2016	Final Budget FY 2017
Salaries & wages	10-42-110	\$ 33,200	\$ 30,896	\$ 44,600	\$ 40,000
Employee benefits	10-42-130	11,053	11,657	14,000	9,500
Travel	10-42-230	2,414	1,555	2,600	2,600
Office supplies	10-42-240	704	-	600	600
Prosecution	10-42-311	7,150	3,886	7,000	7,000
Witness fees	10-42-320	-	56	800	800
Defense	10-42-324	-	3,347	3,800	5,000
Interpreter	10-42-326	-	597	2,000	2,000
Education & training	10-42-330	150	265	1,500	700
Bailiff services	10-42-610	1,798	-	3,000	3,000
Total Court Expenditures		\$ 56,469	\$ 52,259	\$ 79,900	\$ 71,200

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

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

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

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

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

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

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

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

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

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

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

Administration

Expenses	Account Number	Actual FY 2015	Actual Year-to- Date FY 2016	Budget FY2016	Final Budget FY 2017
Salaries & wages	10-43-110	\$ 187,509	\$ 151,896	\$ 259,600	\$ 262,700
Employee benefits	10-43-130	57,685	47,921	85,000	78,000
Travel	10-43-230	8,563	4,189	9,000	10,000
Cell Phone	10-43-280	958	2,160	3,000	3,000
Memberships & dues	10-43-300	3,858	4,382	5,000	5,000
Professional services	10-43-310	15,591	27,066	28,500	32,000
Legal expense	10-43-311	12,672	6,760	11,000	11,000
Education & training	10-43-330	3,946	1,965	6,000	6,000
Economic development	10-43-341	-	3,217	8,500	4,000
Department expenditures	10-43-400	30,220	9,184	20,000	20,000
Total Admin. Expenditures		\$ 321,002	\$ 258,740	\$ 435,600	\$ 431,700

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

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

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

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

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

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

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

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

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

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

Elections

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

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



Public Works/Shop

Expenses	Account Number	Actual FY 2015	Actual Year-to-Date FY 2016	Budget FY2016	Final Budget FY 2017
Salaries & wages	10-48-110	\$ 105,212	\$ 64,412	\$ 90,800	\$ 80,000
Employee benefits	10-48-130	29,056	22,542	40,500	33,000
Travel	10-48-230	777	125	2,000	3,000
Office Supplies	10-48-240	467	967	1,000	1,000
Bldg Repair & Maintenance	10-48-250	-	1,932	12,000	12,000
Vehicle Fuel	10-48-251	-	22,826	48,000	48,000
Vehicle Repair	10-48-252	-	9,877	28,000	28,000
River repair	10-48-257	24,916	14	5,000	-
Utilities	10-48-270	-	4,700	9,000	9,000
Telephone	10-48-280	560	540	720	800
Membership & Dues	10-48-300	-	-	-	1,000
Professional services	10-48-310	-	-	500	500
Legal expense	10-48-311	-	-	500	500
Education & training	10-48-330	3,870	933	3,000	2,000
Software	10-48-370	1,200	-	-	-
Department expenditures	10-48-400	831	1,395	1,500	3,500
Engineering expense	10-48-514	-	2,992	7,500	7,500
Capital outlay - equipment	10-48-740	26,310	-	-	-
Total Public Works Expenditures		\$ 193,199	\$ 133,255	\$ 250,020	\$ 229,800

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

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

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

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

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

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

10-48-252 Vehicle Repair – All vehicle repairs are paid out of this account rather than being charged to the vehicle’s specific department. Enterprise departments reimburse the General Fund for these costs through the administrative charges in accounts 10-39-700 through 10-39-702.

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

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

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

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

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

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

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

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

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

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

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

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 Expenses

Expenses	Account Number	Actual FY 2015	Actual Year-to-Date FY 2016	Budget FY2016	Final Budget FY 2017
Office supplies	10-50-240	\$ -	\$ 13,021	\$ 14,500	\$ 10,000
Stamps	10-50-243	7,579	1,197	2,000	2,000
Utility Billing Postage	10-50-245	-	7,417	8,000	9,000
Equipment maintenance	10-50-250	-	1,610	3,000	3,000
Utilities	10-50-270	-	7,217	9,840	10,000
Telephone/internet	10-50-280	4,075	2,145	3,500	3,500
Software	10-50-370	-	7,027	18,000	20,000
Bank charges	10-50-440	-	14,804	22,000	22,000
Insurance expense	10-50-510	39,171	36,793	60,000	60,000
Building lease	10-50-511	43,000	32,250	43,000	43,000
Engineering expense	10-50-514	19,489	-	2,000	2,000
Web administration & design	10-50-517	1,160	-	3,700	2,000
Information technology	10-50-518	6,387	5,927	8,000	8,000
Community center	10-50-520	1,311	1,375	500	1,000
Newsletter	10-50-530	5,974	3,542	5,500	5,500
Miscellaneous	10-50-620	1,387	219	-	-
Computer upgrades	10-50-741	-	2,014	5,000	3,500
Transfer to Capital projects	10-50-910	420,000	-	-	-
Total Non-Departmental Expenses		\$ 549,533	\$ 136,558	\$ 208,540	\$ 204,500

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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





Public Safety

Public Safety

Expenses	Account Number	Actual FY 2015	Actual Year-to-Date FY 2016	Budget FY2016	Final Budget FY 2017
Salaries & Wages	10-54-110	\$ 25,197	\$ 19,336	\$ 31,500	\$ 18,500
Employee benefits	10-54-130	1,934	1,538	2,450	1,400
Sheriff contract services	10-54-320	47,122	49,743	50,000	60,000
Fire protection	10-54-340	38,066	43,504	44,000	46,250
First response	10-54-350	19,933	15,000	20,000	23,260
Animal control	10-54-360	15,021	18,193	18,000	19,000
Communication center	10-54-440	38,204	40,432	59,000	60,000
Capital outlay	10-54-740	-	-	-	-
Total Public Safety Expenditures		\$ 185,477	\$ 187,746	\$ 224,950	\$ 228,410

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

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

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

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

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

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

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

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





Streets Department

Streets Department

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

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

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

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

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

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

Streets Department

Expenses	Account Number	Actual FY 2015	Actual Year-to-Date FY 2016	Budget FY2016	Final Budget FY 2017
Salaries & wages	10-60-110	\$ 43,797	\$ 26,887	\$ 58,000	\$ 30,000
Seasonal Salaries and Wages	10-60-115	-	9,905	-	5,700
Crossing Guard Salaries and Wages	10-60-120	-	-	-	28,500
Employee benefits	10-60-130	18,111	11,726	21,500	13,500
Crossing Guard Benefits	10-60-135	-	-	-	2,500
Travel	10-60-230	928	1,114	1,200	1,200
Office supplies	10-60-240	91	-	275	275
Uniforms	10-60-247	1,413	555	1,100	1,500
Maintenance	10-60-250	33,042	14,691	32,000	32,000
New Development Infrastructure	10-60-260	1,250	-	1,250	11,000
Utilities - crossing lights	10-60-270	270	200	500	500
Utilities - street lights	10-60-275	39,387	30,151	48,000	48,000
House at 3200	10-60-278	-	21	-	1,000
Telephone	10-60-280	398	360	540	400
Professional services	10-60-310	-	-	500	500
Legal expense	10-60-311	-	-	500	500
Education & training	10-60-330	375	-	700	700
Snow Removal	10-60-450	11,760	13,028	18,000	18,000
Engineering expense	10-60-514	540	3,237	5,000	5,000
Sidewalk projects	10-60-590	-	3,618	45,000	-
Street Maintenance	10-60-610	204,646	67,554	70,000	-
Streetlights	10-60-611	-	-	6,000	-
Ashbury Development	10-60-617	-	-	-	-
Hwy 165/3200 S Redesign	10-60-618	-	140,330	160,000	-
Right of way acquisition	10-60-619	-	-	10,000	10,000
HWY 165/2600 Contribution	10-60-621	-	-	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	\$ 323,377	\$ 680,065	\$ 210,775

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

10-60-730 Capital Outlay – Improvements - This account would be used for capital projects under the Street department, however nothing is budgeted in this account at this time.

10-60-740 Capital Outlay – Equipment - This account would be used for capital equipment purchases under the Streets department, however nothing is budgeted in this account at this time.

10-60-910 Transfer to Capital improvement fund - Used to transfer funds into the Capital Projects fund for future construction projects. We don't anticipate funding this account this year.



Sanitation

Expenses	Account Number	Actual FY 2015	Actual Year-to-Date FY 2016	Budget FY2016	Final Budget FY 2017
Professional services	10-62-310	\$ -	\$ -	\$ 500	\$ 500
Refuse collection services	10-62-320	340,994	242,103	350,000	365,000
Recycle site upgrade	10-62-322	-	1,324	10,000	-
Engineering expense	10-62-514	-	-	500	500
Total Sanitation Expenditures		\$ 340,994	\$ 243,427	\$ 361,000	\$ 366,000

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

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

10-62-322 Recycle Site Upgrade – This account was used for the Recycle Site Upgrade Project, which is now complete.

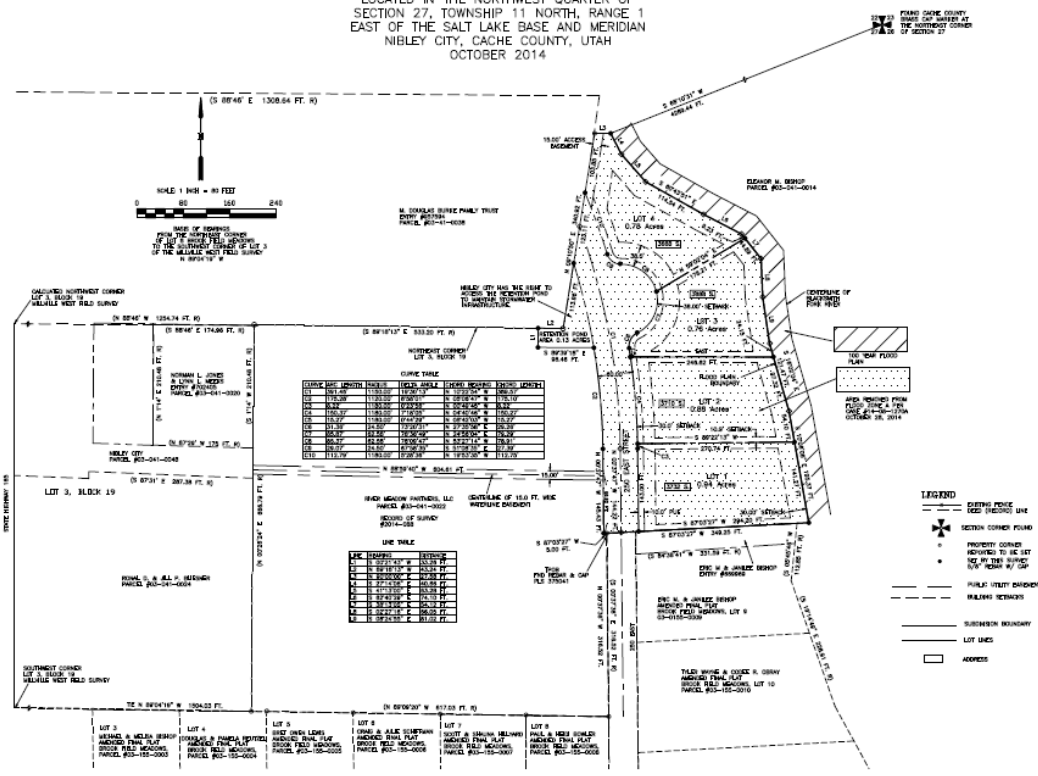
10-62-514 Engineering – Charges from City engineers relating to Sanitation projects.





**RIVER MEADOWS ESTATES SUBDIVISION, PHASE 1
FINAL PLAT**

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



Planning & Building

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

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

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

2016-17 DEPARTMENT GOALS/PROJECTS

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

Expenses	Account Number	Actual FY 2015	Actual Year-to-Date FY 2016	Budget FY2016	Final Budget FY 2017
Salaries & wages	10-68-110	\$ 53,810	\$ 64,867	\$ 99,800	\$ 114,000
Employee benefits	10-68-130	18,632	20,949	33,500	43,000
Travel	10-68-230	780	1,724	2,500	4,500
Office supplies	10-68-240	354	48	1,000	1,000
Telephone	10-68-280	1,020	1,051	1,500	2,000
Professional services	10-68-310	-	-	500	500
Legal expenses	10-68-311	5,721	4,473	10,000	10,000
Education & training	10-68-330	1,225	1,872	2,000	5,500
Software	10-68-370	-	2,850	1,400	-
Department expenditures	10-68-400	1,292	2,254	2,200	2,500
Engineering expense	10-68-514	-	12,572	30,000	30,000
Code Enforcement	10-68-550	-	-	-	2,500
County planning assessment	10-68-621	2,698	6,294	6,165	6,200
Planning studies	10-68-622	-	-	-	-
Tree Board	10-68-655	-	425	1,000	1,000
Total Planning & Building Expenses		\$ 85,532	\$ 119,379	\$ 191,565	\$ 222,700

10-68-110 Salaries – Salaries for the city planner, building inspectors and planning commissioners. This went up due to adding 1 extra alternative commissioner.

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

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

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

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

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

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

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

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

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

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

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

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

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



Parks Department

Parks

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

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

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

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

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

Maintenance

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

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

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

2016-17 Budget Proposals

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

2016-17 Budget Requests

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



Parks

Expenses	Account Number	Actual FY 2015	Actual Year-to-date FY 2016	Budget FY 2016	Final Budget FY 2017
Salaries & Wages	10-70-110	\$ 101,480	\$ 54,066	\$126,300	\$ 124,000
Seasonal Salaries & Wages	10-70-115	-	20,022	-	45,000
Employee benefits	10-70-130	24,738	25,220	31,700	66,000
Travel	10-70-230	13	1,236	2,500	2,500
Office supplies	10-70-240	-	161	1,000	1,000
Uniforms	10-70-247	1,277	1,210	2,100	2,600
Equipment\maintenance	10-70-250	44,985	16,123	45,000	45,000
Utilities	10-70-270	5,687	3,735	6,650	6,650
Telephone	10-70-280	615	870	1,440	2,200
Education & training	10-70-330	270	435	2,500	1,500
Ballfield sponsorship	10-70-415	-	-	1,000	-
Trees	10-70-420	-	501	6,000	6,000
Veterans Memorial Park	10-70-690	-	945	25,000	-
Morgan Farm	10-70-695	3,011	1,149	4,000	4,000
Nibley park storm water pipe	10-70-700	-	-	-	-
Capital outlay - equipment	10-70-740	8,800	9,101	15,000	-
Transfer to Capital Improvements Fund			30,000		
Total Parks Expenditures		\$ 335,876	\$ 164,774	\$ 270,190	\$ 306,450

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

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

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

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

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

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

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

10-70-270 Utilities – Park facility utilities.

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

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

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

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

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

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





Community Development and Recreation Department

COMMUNITY DEVELOPMENT AND RECREATION

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

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

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

Expenses	Account Number	Actual		Budget FY 2016	Final Budget FY 2017
		Actual FY 2015	Year-to-date FY 2016		
Salaries & Wages	10-75-110	\$ -	\$ 25,982	\$ 40,000	\$ 45,000
Seasonal Salaries & Wages	10-75-115	-	-		9,500
Employee Benefits	10-75-130	-	11,591	14,000	24,000
Travel	10-75-230	-	727	1,500	1,800
Uniforms	10-75-247	-	120	-	150
Recreation Programs	10-75-248	-	1,679	5,000	-
Membership & Dues	10-75-300	-	-	-	225
Education & Training	10-75-330	-	-	1,500	2,500
Department Expenditures	10-75-400	-	-	-	3,600
Ball Field Sponsorship	10-75-415	-	-		1,000
Library	10-75-480	-	200	23,000	27,000
Rec Rental Equipment	10-75-500	-	-	-	250
Youth Programs	10-75-515	-	3,771	10,000	12,800
Family Special Events	10-75-540	-	-	-	400
Hyrum Senior Center	10-75-650	-	-	1,000	1,000
Beginnings Monument	10-75-653	-	-	1,000	-
Wildlife	10-75-652	-	110	300	300
Special Events	10-75-657	-	497	3,600	2,300
Heritage Days	10-75-660	-	171	20,000	20,000
Children's Theater	10-75-661	-	367	3,500	3,500
Youth Council	10-75-662	-	4,872	5,500	5,500
Scarecrow Festival	10-75-663	-	-	1,000	1,000
Nibley Royalty & Float	10-75-664	-	239	2,500	3,500
Community Garden	10-75-667	-	-	1,000	1,000
Fitness Programs	10-75-670	-	-	2,500	2,400
Total Community Dev. Expenditures		\$ -	\$ 50,326	\$ 136,900	\$ 168,725

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Class B/C Road Funds

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

Revenue	Account Number	Actual FY 2015	Actual Year-to-date FY 2016	Budget FY 2016	Final Budget FY 2017
Interest earnings	11-30-400	\$ -	\$ -	\$ -	\$ -
Class "C" Road allotment	11-30-500	155,000	127,890	165,850	200,000
Appropriation of fund balance	11-30-611	-	-	-	-
Total Revenues		\$ 155,000	\$ 127,890	\$ 165,850	\$ 200,000

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

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

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

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

11-40-620 Misc. services –

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

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

Municipal Building Authority

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

Revenue	Account Number	Actual FY 2015	Actual Year-to-date FY 2016	Budget FY 2016	Final Budget FY 2017
Interest subsidy	20-30-400	\$ -	\$ -	\$ 6,000	\$ 6,000
Lease (Nibley GF contribution)	20-30-500	43,000	32,250	43,000	43,000
Appropriation of fund balance	20-30-611	-	-	-	-
Total Revenues		\$ 43,000	\$ 32,250	\$ 49,000	\$ 49,000

Expenses	Account Number	Actual FY 2015	Actual Year-to-date FY 2016	Budget FY 2016	Final Budget FY 2017
Miscellaneous services	20-40-620	\$ 10	\$ -	\$ -	\$ -
Reserves	20-40-699	-	-	-	-
Debt service	20-40-810	32,895	49,120	16,000	16,000
Debt Service - Interest	20-40-820	-	-	33,000	33,000
Total Capital Expenditures		\$ 32,905	\$ 49,120	\$ 49,000	\$49,000
Surplus/(Deficit)		\$ 10,905	\$ (16,870)	\$ -	\$ -
Beginning Cash Balance (est.)					\$ -
Reserves (Fund Balance App.)					\$ -
Ending Cash Balance (est.)					\$ -

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

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

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

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

NIBLEY-MILLVILLE FIRST RESPONDERS

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

Revenue	Account Number	Actual FY 2015	Actual Year-to-date FY 2016	Budget FY 2016	Final Budget FY 2017
Cache County grants	24-36-321	\$ 2,594	\$ 2,100	\$ 2,000	\$ -
State grants	24-36-322	4,851	-	-	-
Nibley contribution	24-36-601	19,933	15,000	22,600	23,300
Millville contribution	24-36-602	-	-	7,300	8,374
Miscellaneous	24-36-690	5,613	-	-	-
Appropriate Fund Balance	24-36-999	-	-	-	-
Total Revenues		\$ 32,991	\$ 17,100	\$ 31,900	\$ 31,674
Expenses	Account Number	Actual FY 2015	Actual Year-to-date FY 2016	Budget FY 2016	Final Budget FY 2017
Stipend	24-40-110	\$ 6,491	\$ 6,500	7,500	8,000
Employee benefits	24-40-130	497	862	800	-
Travel	24-40-230	1,622	1,576	1,650	1,650
Office supplies	24-40-240	-	-	-	-
Equipment supplies & maint.	24-40-244	2,473	529	11,400	11,400
Supplies-medical	24-40-245	1,922	-	-	-
Uniforms	24-40-247	611	-	2,000	2,000
Vehicle repair	24-40-251	35	671	2,000	2,000
Vehicle fuel	24-40-253	700	-	1,000	1,000
Education and training	24-40-330	4,491	2,260	5,000	5,000
Insurance	24-40-510	-	-	550	624
Capital outlay	24-40-740	-	-	-	-
Depreciation	24-40-799	3,244	-	-	-
Total Capital Expenditures		\$ 22,086	\$ 12,398	\$ 31,900	\$ 31,674
Surplus/Deficit		\$ 10,905	\$ 4,702	\$ -	\$ -
Beginning Cash Balance (est.)				\$	41,080
Reserves (Fund Balance App.)				\$	-
Ending Cash Balance (est.)				\$	41,080

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

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

24-36-601 Nibley Contribution and **24-36-602**– these amount were recalculated based on taking the total costs and then multiplying that number by 0.736 for Nibley and 0.265 for Millville, which are the population ratios for the cities. The Millville amount is then charged to that city.

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

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

24-40-230 Travel – 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

Capital Projects

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

Revenue	Account Number	Actual FY 2015	Actual Year-to-date FY 2016	Budget FY 2016	Final Budget FY 2017
Park reimb. from County	45-38-612	-	-	400,000	-
Transfer from General Fund	45-38-700	580,000	30,000	40,000	225,000
Sale of Surplus Land	45-38-710	-	-	100,000	80,000
Grant - RAPZ	45-38-720	-	-	-	140,000
Grant - CIB	45-38-724	-	-	-	12,500
Grant - CCOG - 3200 S	45-38-725	-	-	-	26,000
Grant - CCOG - 2600 S	45-38-726	-	-	-	200,000
Grant - State	45-38-730	-	-	-	-
Appropriated fund balance	45-38-910	-	-	-	295,000
Total Revenues		\$ 580,000	\$ 30,000	\$ 580,000	1,018,500

Capital Project Revenue Accounts:

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

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

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

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

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

45-38-725 Grant – CCOG 3200S – Moved from 10-33-324 We divided the 3200S/SR165 and below is 2600 S/SR 165 Over the past two years, the city applied for and was awarded two grants from the Cache County Council of Governments (CCCOG), including \$186,000 to redesign the 3200 S/SR165 Intersection, see 10-60-618 for reference, and \$200,000 this year for the 2600S/SR165 intersection project, see 10-60-620 for reference. These funds should be carried over into the FY 2015-16 budget because the projects have not been completed yet.

45-38-726 Grant – CCOG 2600S– Moved from 10-33-324 For 2600 S/SR165 Over the past two years, the city applied for and was awarded two grants from the Cache County Council of Governments (CCCOG), including \$186,000 to redesign the 3200 S/SR165 Intersection, see 10-60-618 for reference, and \$200,000 this year for

the 2600S/SR165 intersection project, see 10-60-620 for reference. These funds should be carried over into the FY 2015-16 budget because the projects have not been completed yet.

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

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

Expenses	Account Number	Actual FY 2015	Actual Year-to-date FY 2016	Budget FY 2016	Final Budget FY 2017
Tennis Courts	45-40-706	111,971	-	110,000	140,000
Heritage West	45-40-707	-	587	-	100,000
Veterans Memorial Park	45-40-708	-	-	-	25,000
3200 S/SR165	45-40-731	-	-	-	100,000
2600 S/SR165	45-40-732	-	-	-	200,000
Sidewalk 2600 S/SR165	45-40-733	-	-	-	70,000
Street Maintenance	45-40-734	-	-	-	70,000
Public Works Yard	45-40-735	-	250	125,000	-
Facilities Parking Lot Pres.	45-40-736	-	17,238	26,000	-
Master Plans	45-40-737	-	27,984	35,000	12,500
Zollinger Acres Half Road	45-40-738	-	8,690	67,000	-
Nibley Park Bldg Upgrades	45-40-739	-	-	-	40,000
River Trail	45-40-741	-	-	-	28,000
Concessions Trailer	45-40-742	-	-	-	13,000
Sidewalk projects	45-40-743	-	-	-	100,000
River Repair	45-40-745	-	-	-	5,000
ROW Acquisition- Trails	45-40-746	-	-	-	75,000
Reserves	45-40-999	-	-	217,000	-
Total Capital Expenditures		\$ 111,971	\$ 54,749	\$ 580,000	978,500
Surplus/(Deficit)		\$ 468,029	\$ (24,749)	\$ -	\$ -
Beginning Cash Balance (est.)					\$1,060,968
Reserves (Fund Balance App.)					(295,000)
Ending Cash Balance (est.)					\$ 765,968

CAPITAL PROJECT EXPENDITURE ACCOUNTS

Below are several capital project planned for the coming year, many of which are related to parks. The priority order for completing the several parks-related projects is proposed to be as follows:

1. Begin update of Parks Master Plan
2. Grade lot, install irrigation system and plant grass for Veteran's Park
3. Remodel Historic City Hall
4. Prepare Plan for Serenity Park
5. Construct Tennis Courts
6. Begin Construction on Serenity Park

45-40-706 Tennis Court – The Parks Master Plan, adopted by the City Council in April 2011, called for tennis courts to be constructed at Virgil Gibbons Heritage Park. This account shows the funds anticipated to be spent on the Tennis Court Construction Project. The amount reflected on this line includes \$40,000 the city was granted in FY 14/15 RAPZ allocations. The Mayor has proposed potentially moving the courts to Nibley Park on 3200 South, which will be discussed during the upcoming update of the Parks Master Plan.

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

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

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

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

45-40-733 Sidewalk 2600 S/SR165 – These funds would be used to complete the sidewalk on the south side of 2600 South, just east of SR165.

45-40-734 Street Maintenance – Moved from 10-60-610 Pavement maintenance funds. In the FY 14-15 Budget, \$225,000 was budgeted for pavement maintenance, which included \$155,000 that came from State gas tax funds and \$70,000 that came from the city's general fund. \$70,000 was budgeted in this account last year and this year to show the City's general fund contribution. The gas tax funds are now being tracked in fund 11 now, which is called B&C Road Funds. Based on changes with the state gas tax that were approved by the legislature in 2015, there are tracking requirements for these funds, which is why these accounts are separate. The City is required to continue spending at least as much in general fund dollars on this

maintenance as was budgeted in 2015. The City cannot decrease its contribution now that gas tax revenue will be increasing.

The plan for these funds this year includes:

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

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

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

45-40-737 Master Plans - It has been the City's practice to allocate funds each year to update different master plans. This year, the City plans to complete and updated Parks, Trails and Recreation Plan. The City is pursuing a \$12,500 grant from the State Community Impact Board, which would be accounted for in the Capital Project Fund, and the remainder of the \$25,000 anticipated cost would be funded using park impact fee funds. See 56-40-622 for reference.

45-40-738 Zollinger Acres Half Road – Due to wetland issue, this segment of the road was not able to be paved at the same time as the developer paved his half of the road. This project is no longer being proposed at this time. Staff proposed that the road be revisited at the time the park is developed.

45-40-739 Nibley Park Bldg. Upgrades – Staff proposes updating and remodeling of Historic City Hall at Nibley Park for rental and recreation programs.

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

45-40-743 Sidewalk Projects – Moved from 10-60-590. These funds are budgeted to connect missing links in the City's sidewalk network. This account is anticipated to fund a different portion of missing links in the network each year. The segment proposed for this year would create a continuous sidewalk along 250 West on the east and west sides of the road between 3200 S and 3700 S.

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



Water Department

Water

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

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

2015-16 Department Accomplishments

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

2016-17 Department Projects

Construction and Maintenance

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

Water Revenue

Revenues	Account Number	Actual FY 2015	Actual Year-to-date FY 2016	Budget FY 2016	Final Budget FY 2017
Miscellaneous					
Interest earned	51-36-610	\$ 31,151	\$ -	\$ 1,500	\$ 1,500
Sale of fixed assets	51-36-690	-	122	-	65,000
Water share rents	51-36-692	-	-	100	100
Water collar fee	51-36-694	4,450	4,200	5,000	-
Total Miscellaneous Revenues		\$ 35,601	\$ 4,322	\$ 6,600	\$ 66,600
Utility Revenue					
Appropriate fund balance	51-37-601	\$ -	\$ -	\$ 757,525	\$ 583,791
Interest earned	51-37-610	5,987	-	5,000	5,000
Water charges	51-37-710	638,495	496,361	610,000	612,000
Connection fees	51-37-750	44,330	38,200	42,000	31,500
Penalties	51-37-780	30,484	23,884	30,000	30,000
Trans from Impact Fee fund	51-37-792	-	-	-	-
Bond proceeds	51-37-794	-	-	-	-
Total Utility Revenue		\$ 719,296	\$ 558,445	\$ 1,444,525	\$ 1,262,291
Total Utility Fund Revenues		\$ 754,897	\$ 562,767	\$ 1,451,125	\$ 1,328,891
Operating & Capital Expenses	Account Number	Actual FY 2015	Actual Year-to-date FY 2016	Budget FY 2016	Final Budget FY 2017
Water operating	51-40-000	\$ 340,093	\$ 212,611	\$ 397,625	\$ 465,300
Capital outlay improvements	51-40-730	-	1,680	87,500	12,000
Capital outlay equipment	51-40-740	-	-	-	65,000
Well construction	51-40-746	-	332,162	700,000	500,000
Debt service	51-40-810	14,115	87,178	95,000	95,000
Reserves	51-40-850	-	-	-	-
Administrative Charge	51-40-910	132,530	128,250	171,000	196,591
Total Operating & Capital Expenses		486,738	\$ 761,881	1,451,125	\$ 1,333,891
Surplus/Deficit		\$268,159	\$ (199,114)	-	

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

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

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

51-36-694 Water Valve Collar Fees – These are 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. Nibley City's water fee schedule will be updated this year in order to comply with S.B. 28, which requires the establishment of an increasing rate structure for culinary water. Based on how that fee schedule is structured, the revenue in this account could change. The City Council will adopt the new schedule when it is proposed.

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

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

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

Water Expenditures

Fund Detail Budget- Expenses	Account Number	Actual FY 2015	Actual Year-to-date FY 2016	Budget FY 2016	Final Budget FY 2017
Salaries & wages	51-40-110	\$ 104,343	\$ 58,716	\$ 61,650	\$ 74,000
Employee benefits	51-40-130	36,119	22,774	26,625	33,000
Travel	51-40-230	1,210	1,120	2,000	2,200
Office supplies	51-40-240	239	-	500	500
Uniforms	51-40-247	1,202	826	1,100	1,100
Water meters	51-40-249	48,029	10,939	30,000	30,000
Maintenance - general	51-40-250	62,880	28,731	65,000	65,000
Utilities	51-40-270	69,481	70,033	69,000	84,000
Telephone	51-40-280	1,440	815	1,750	1,500
Dues & memberships	51-40-300	593	717	1,000	1,500
Professional services	51-40-310	-	52	1,000	10,000
Education & training	51-40-330	793	917	2,000	2,000
Water share assessments	51-40-335	7,590	9,952	18,300	19,000
Work order software	51-40-370	-	-	1,200	-
Water testing	51-40-442	5,874	1,220	6,500	6,500
Water shares	51-40-443	-	131	30,000	30,000
Engineering expense	51-40-514	300	2,904	5,000	5,000
Emergency expense	51-40-515	-	2,764	75,000	100,000
Capital outlay improvements	51-40-730	-	1,680	87,500	12,000
Capital outlay equipment	51-40-740				65,000
Well construction	51-40-746	-	332,162	700,000	500,000
Debt service	51-40-810	14,115	81,000	80,000	83,000
Debt service interest	51-40-820	-	6,178	15,000	12,000
Reserves	51-40-850	-	-	-	-
Administrative charge	51-40-910	132,530	128,250	171,000	196,591
Total Water Fund Expenses		\$ 486,738	\$ 761,881	\$ 1,451,125	\$ 1,333,891

Water Expenditures

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

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

51-40-230 Travel – 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, cold weather gear, and required boots.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

51-40-746 Well Construction – \$500,000 is being budgeted to finalize the construction of the new well on 640 West. These funds will cover the cost of the well house, along with the well pump and associated electronic equipment.

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

Sewer Department

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

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

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

Revenues	Account Number	Actual FY 2015	Actual Year-to-date FY 2016	Budget FY 2016	Final Budget FY 2017
CIB Grant	52-38-345	\$ -	\$ 34,956	\$ -	\$ -
Millville maintenance and use	52-38-550	12,280	-	10,000	10,000
Appropriate fund balance	52-38-601	-	-	88,275	
Interest	52-38-610	3,477	-	3,000	
Sale of fixed assets	52-38-690				65,000
Miscellaneous	52-38-692	900	-	1,000	1,000
Sewer manhole collar fee	52-38-694	-	-	4,000	-
Sewer service fees	52-38-710	836,158	660,377	780,000	1,100,000
Total Revenues		\$ 852,815	\$ 695,333	\$ 886,275	\$ 1,176,000
Operating & Capital Expenses	Account Number	Actual FY 2015	Actual Year-to-date FY 2016	Budget FY 2016	Final Budget FY 2017
Operating charges	52-72-000	\$ 360,483	\$ 331,690	\$ 531,495	\$ 723,000
Capital outlay improvements	52-72-730	-	-	62,500	-
Capital outlay equipment	52-72-740	-	-	-	107,000
Sewer construction	52-72-750	-	-	-	-
Debt service	52-72-810	-	-	120,000	147,000
Reserves	52-72-850	-	-	1,280	-
Administrative charge	52-72-910	128,204	128,250	171,000	196,591
Transfer to capital projects	52-72-911	-	-	-	-
Total Operating & Capital Expenses		\$ 488,687	\$ 459,940	\$ 886,275	\$ 1,173,591
Surplus/Deficit		\$ 364,128	\$ 235,393	\$ -	\$ 2,409
Beginning Cash Balance (est.)					\$ 706,415
Reserves (Fund Balance App.)					-
Ending Cash Balance (est.)					\$706,415

SEWER REVENUE

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

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

52-38-690 Sale of Assets – Used to account for the sale of surplus equipment. It is anticipated that two backhoes will be sold as surplus this year, one from the water department and one from the sewer department.

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

52-38-710 Sewer Service Fees – Assuming the sewer rate would not increase in the next year, the budget for sewer service fees would be approximately \$800,000 for next year based on actual receipts this year and growth in housing in the City. However, it is anticipated that Logan City will increase the sewer treatment fee beginning in January of 2017, which will result in additional revenue once Nibley adopts a commensurate increase in the sewer rate. Therefore, the City is budgeting an increased amount assuming the cost Logan charges is likely to at least double.

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

Sewer Expenditures

Fund Detail Budget- Expenses	Account Number	Actual FY 2015	Actual Year-to-date FY 2016	Budget FY 2016	Final Budget FY 2017
Salaries & wages	52-72-110	\$ 48,301	\$ 67,271	\$ 119,250	\$ 74,000
Employee benefits	52-72-130	16,452	25,821	46,525	33,000
Travel	52-72-230	614	-	1,500	1,500
Maintenance	52-72-250	59,820	11,554	10,000	20,000
Sewer Cleaning & Inspection	52-72-260	-	39,552	60,000	35,000
Utilities	52-72-270	9,673	7,062	11,000	11,000
Waste water treatment Logan	52-72-275	224,720	172,987	235,000	500,000
Telephone	52-72-280	645	870	720	1,500
Dues & memberships	52-72-300	-	518	500	1,000
Legal expense	52-72-311	153	5,951	10,000	10,000
Education & training	52-72-330	105	-	1,000	1,000
Engineering expense	52-72-514	-	104	5,000	5,000
Debt service reserves	52-72-635	-	-	1,000	-
Sewer reserve fund	52-72-636	-	-	20,000	30,000
Repair & replace fund	52-72-637	-	-	10,000	-
South end sewer study	52-72-700	-	-	-	-
Capital outlay improvements	52-72-730	-	-	62,500	
Capital outlay equipment	52-72-740				107,000
Debt service	52-72-810	-	-	120,000	147,000
Administrative charge	52-72-910	128,204	128,250	171,000	196,591
Transfer to capital projects	52-72-911	-	-	-	-
Reserves	52-72-999	-	-	1,280	-
Total Sewer Fund Expenses		\$ 488,687	\$ 459,940	\$ 886,275	\$ 1,173,591

SEWER EXPENDITURES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

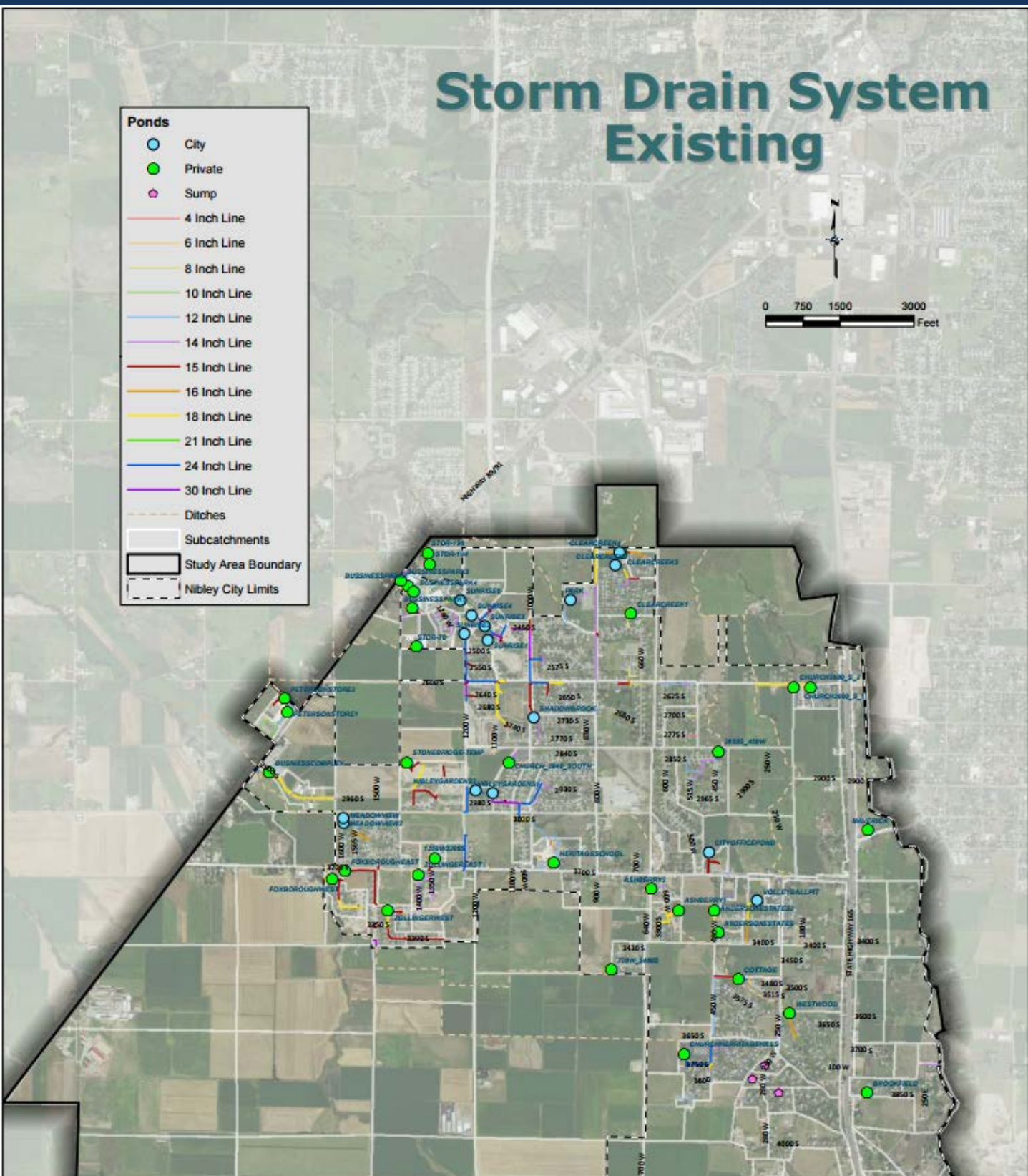
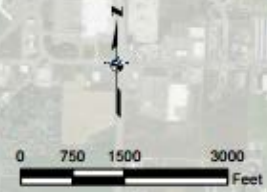
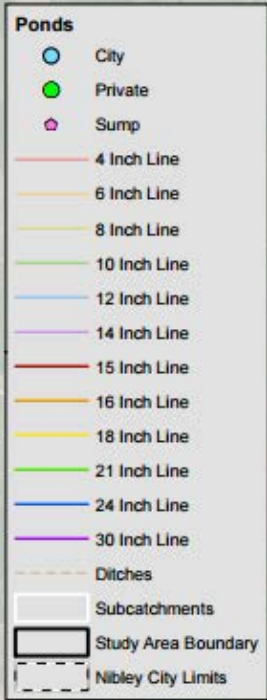
52-72-730 Capital Outlay Improvements – The sewer department is planning for some capital improvements and may propose some in a later version of the budget this year.

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

52-72-810 Debt Service- Principal – This is the portion of the payment on the sewer bond that is paid out of the sewer utility fund. Additional payments are made from the sewer impact fee fund. See 57-40-810 for reference. The city has been making additional payments on this debt to retire the debt early. This year the City will not make an additional payment as the impact fees on hand can be held for an additional year to earn more interest.

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

Storm Drain System Existing



Stormwater Department

STORMWATER

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

COMPLETION OF A STORMWATER MASTER PLAN

- Adopted by City Council September 2015

CONSTRUCTION

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

INSPECTIONS

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

UPCOMING DEPARTMENT GOALS

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

Stormwater Budget Overview

Revenue	Account Number	Actual FY 2015	Actual Year-to-date FY 2016	Budget FY 2016	Final Budget FY 2017
CIB Grant	53-37-345	\$ -	\$ 27,456	\$ -	\$ -
Stormwater inspection fee	53-37-411	950	1,800	-	3,000
Appropriate fund balance	53-37-601	-	-	18,040	-
Interest	53-37-610	609	-	500	500
Stormwater manhole fee	53-37-694	-	-	2,000	-
Stormwater service fee	53-37-710	130,295	127,444	171,000	177,000
Total Revenues		\$ 131,854	\$ 156,700	\$ 191,540	\$ 180,500

Operating & Capital Expenses	Account Number	Actual FY 2015	Actual Year-to-date FY 2016	Budget FY 2016	Final Budget FY 2017
Operating charges	53-40-000	\$ 75,463	\$ 44,542	\$ 91,040	\$ 101,310
Capital outlay - improvements	53-40-730	-	-	62,500	35,503
Capital outlay - equipment	53-40-740	-	-	-	-
Reserves	53-40-850	-	-	-	-
Administrative charge	53-40-910	28,550	28,500	38,000	43,687
Total Operating & Capital Expenses		\$ 104,013	\$ 73,042	\$ 73,042	\$ 180,500

Surplus/(Deficit) **\$ 27,841** **\$ 83,658** **\$ -** **\$ -**

Beginning Cash Balance (Est.) \$ 199,892

Reserves (Fund Balance App.) -

Ending Cash Balance (Est.) \$ 199,892

STORMWATER REVENUE:

53-37-411 Storm water Inspection Fee – This is a 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 in the current 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 \$177,000 - ***Assumes monthly stormwater fee increase of \$0.25 to \$6.75** which was proposed to be done each year in the Capital Facilities Finance Plan completed Zions Bank.

Stormwater Expenses

Fund Detail Budget- Expenses	Account Number	Actual FY 2015	Actual Year-to-date FY 2016	Budget FY 2016	Final Budget FY 2017
Salaries & wages	53-40-110	\$ 34,955	\$ 28,914	\$ 46,000	\$ 30,000
Seasonal salaries & wages	53-40-115	-	-	-	5,700
Employee benefits	53-40-130	12,574	11,042	19,000	14,000
Travel	53-40-230	-	-	500	500
Maintenance	53-40-250	7,296	3,368	16,000	16,000
Canal maintenance	53-40-260	-	-	3,500	3,500
Cleaning	53-40-270	-	-	-	25,000
Telephone	53-40-280	607	360	540	360
Membership & Dues	53-40-300	-	-	-	750
Engineering	53-40-514	10,100	858	5,000	5,000
Education & training	53-40-330	50	-	500	500
Capital outlay improvements	53-40-730	-	-	62,500	37,503
Capital outlay equipment	53-40-740	-	-	-	-
Administrative charge	53-40-910	28,450	28,500	38,000	43,687
Reserves	53-40-999	-	-	-	-
Total Storm Drain Fund Expenses		\$ 94,032	\$ 73,042	\$ 191,540	\$ 182,500



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STORMWATER EXPENDITURES

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

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

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

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

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

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

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

53-40-280 Telephone – adding amounts for half of cell phone allowance for BJ.

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

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

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

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

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

Impact Fees



Impact Fee Funds

Water Impact Fees

Revenue	Account Number	Actual FY 2015	Actual Year-to-date FY 2016	Budget FY 2016	Final Budget FY 2017
Appropriation of fund balance	55-37-601	\$ -	\$ -	\$ 580,000	\$ -
Water impact fees	55-37-790	136,200	117,391	120,000	87,750
Total Revenues		\$ 136,200	\$ 117,391	\$ 700,000	\$ 87,750

Operating & Capital Expenses	Account Number	Actual FY 2015	Actual Year-to-date FY 2016	Budget FY 2016	Final Budget FY 2017
West side well	55-40-750	\$ -	\$ 503,932	\$ 700,000	\$ 87,750
Reserves	55-40-760	-	-	-	-
Total Capital Expenses		\$ -	\$ -	\$ 700,000	\$ 87,750

Surplus/(Deficit) **\$ 136,200** **\$ (386,541)** **\$ -** **\$ -**

Beginning Cash Balance (Est.) \$ 475,747

Reserves (Fund Balance App.) \$ -

Ending Cash Balance (Est.) \$ 475,747

Revenue:

55-37-601 – Appropriation of Fund Balance – This is used to allocate fund balance to be used in the current year. No appropriation is proposed this year.

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

Expenditures:

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

Park Impact Fees

Revenue	Account Number	Actual FY 2015	Actual Year-to-date FY 2016	Budget FY 2016	Final Budget FY 2017
Appropriation of fund balance	56-37-601	\$ -	\$ -	\$ -	\$ -
Park impact fees	56-37-790	270,600	256,500	270,000	202,500
Total Revenues		\$ 270,600	\$ 256,500	\$ 270,000	\$ 202,500

Operating & Capital Expenses	Account Number	Actual FY 2015	Actual Year-to-date FY 2016	Budget FY 2016	Final Budget FY 2017
Heritage Park West	56-40-751	\$ -	\$ -	\$ 100,000	\$ 100,000
Park Master Plan Update	56-40-622	-	-	25,000	25,000
Reserves	56-40-760	-	-	145,000	77,500
Property purchase region park	56-40-755	464,349	-	-	-
Total Capital Expenses		\$ 464,349	\$ -	\$ 270,000	\$ 202,500

Surplus/(Deficit) **\$ (193,749)** **\$ 256,500** **\$ -** **\$ -**

Beginning Cash Balance (Est.) \$ 394,776

Reserves (Fund Balance App.) 77,500

Ending Cash Balance (Est.) **\$ 472,276**

Revenue:

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

Expenditures:

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 pay for an update of the park master plan, which would include incorporating the Heritage Park West park expansion into the City’s overall park plans. The plan was last updated in 2011.

Sewer Impact Fees

Revenue	Account Number	Actual FY 2015	Actual Year-to-date FY 2016	Budget FY 2016	Final Budget FY 2017
Appropriate fund balance	57-37-601	\$ -	\$ -	\$ 280,500	\$ 19,375
Interest earnings	57-37-610	5,781	-	1,000	1,000
Sewer Impact fees	57-37-790	123,575	113,770	103,500	77,625
Total Revenues		\$ 129,356	\$ 113,770	\$ 385,000	\$ 98,000

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

Surplus/(Deficit) **\$ 129,356** **\$ 113,770** **\$ -** **\$ -**

Beginning Cash Balance (Est.) \$ 797,304

Reserves (Fund Balance App.) (19,375)

Ending Cash Balance (Est.) **\$ 777,929**

Revenue:

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

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

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

Expenditures:

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

Stormwater Fund

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

Operating & Capital Expenses	Account Number	Actual FY 2015	Actual Year-to-date FY 2016	Budget FY 2016	Final Budget FY 2017
2600 S Retention Basin	58-40-620	\$ -	\$ 361	\$ -	\$ -
Sunrise retention basin	58-40-625	-	-	30,000	32,000
Reserves	58-40-850	-	-	-	-
Total Capital Expenses		\$ -	\$ 361	\$ 30,000	\$ 32,000
Surplus/(Deficit)		\$ 12,437	\$ 18,990	\$ -	\$ -
Beginning Cash Balance (Est.)					\$ 87,745
Reserves (Fund Balance App.)					(25,000)
Ending Cash Balance (Est.)					\$ 62,745

Revenue:

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

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

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

Expenditures:

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

Road Impact Fee

Revenue	Account Number	Actual FY 2015	Actual Year-to-date FY 2016	Budget FY 2016	Final Budget FY 2017
Road impact fees	59-37-790	\$ 27,147	\$ 25,895	\$ 28,020	\$ 25,000
Appropriate Fund Balance	59-37-601				\$ 5,000
Total Revenues		\$ 27,147	\$ 25,895	\$ 28,020	\$ 30,000

Operating & Capital Expenses	Account Number	Actual FY 2015	Actual Year-to-date FY 2016	Budget FY 2016	Final Budget FY 2017
Reserves	59-40-760	\$ -	\$ -	\$ 4,670	\$ -
Transfer to General Fund	59-40-910	23,272	22,500	23,350	30,000
Total Capital Expenditures		\$ 23,272	\$ 22,500	\$ 28,020	\$ 30,000
Surplus/(Deficit)		\$ 3,875	\$ 3,395	\$ -	\$ -
Beginning Cash Balance (Est.)					\$ 119,854
Reserves (Fund Balance App.)					-
Ending Cash Balance (Est.)					\$ 119,854

Revenue:

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

Expenditures:

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