

TOQUERVILLE CITY COUNCIL
RESOLUTION 2024.XX Amending FY 23-24 Budget

A RESOLUTION OPENING AND AMENDING THE 2023-2024 FISCAL BUDGET FOR TOQUERVILLE CITY.

WHEREAS, pursuant to the Uniform Fiscal Procedures Act for Utah Cities (the "Act"), Toquerville City is required to adopt an annual budget with regard to the funds of the City; and

WHEREAS, the City has complied with the provisions of the Act in adopting a budget, and setting and conducting public hearings on such budget; and

NOW, THEREFORE, at a Business Meeting of the City Council of Toquerville City, Utah, duly called, noticed, and held on the 20th of June 2024, upon motion duly made and seconded, it is unanimously

RESOLVED that the 2023-2024 fiscal budget for Toquerville City thereto, is hereby amended. Said amendments are attached hereto as Exhibit "A."

ADOPTED by the City Council of Toquerville City, Utah this ____ day of _____, 2024 ON THE FOLLOWING VOTE:

Gary Chaves	Aye ____	Nay ____	Abstain ____	Absent ____
Chuck Williams	Aye ____	Nay ____	Abstain ____	Absent ____
Joey Campbell	Aye ____	Nay ____	Abstain ____	Absent ____
Todd Sands	Aye ____	Nay ____	Abstain ____	Absent ____
Wayne Olsen	Aye ____	Nay ____	Abstain ____	Absent ____

Justin Sip, Mayor

Date: _____

ATTEST:

Daisy Fuentes, City Recorder

“Exhibit A”

DRAFT

Toquerville City
Amended Budget Report
10 General Fund - 07/01/2023 to 06/12/2024
100.00% of the fiscal year has expired

	2024 Actual	2024 Original Budget	2024 Amended Budget	Amount Difference
Change In Net Position				
Revenue:				
Taxes				
31-100 General Prop Taxes-Current	269,374	255,530	270,000	14,470
31-200 Taxes Delinquent	7,453	8,200	8,200	0.00
31-300 Sales & Use Tax	336,764	340,000	385,000	45,000
31-310 Telecommunications Muni Tax	11,224	11,000	12,250	1,250
31-330 Transient Room Tax	11,666	6,027	13,000	6,973
31-340 Alcoholic Beverage Enforcement	1,056	0.00	1,055	1,055
31-400 Energy & Franchise Taxes	94,014	115,000	107,500	(7,500)
31-600 Transportation & Hwy SalesTax	31,619	28,000	37,500	9,500
31-700 Fee-in-lieu of Property Taxes	19,415	16,000	20,000	4,000
31-800 Taxes Interest & Penalty	1,117	800	1,200	400
31-900 RAP Tax	37,466	40,000	40,000	0.00
Total Taxes	821,169	820,557	895,705	75,148
Licenses and Permits				
32-100 Business License	3,010	2,350	3,100	750
32-200 Building Permit Fees	86,459	60,000	88,000	28,000
32-201 Building Permit State Fee	761	0.00	800	800
32-205 Nightly Rental Permit Fees	2,023	2,000	2,000	0.00
32-210 Encroachment Permit Fees	2,548	2,000	2,500	500
32-211 Grading and Excavation Permit Fees	6,169	14,000	8,000	(6,000)
32-215 Sign Permit Fees	8,400	0.00	8,400	8,400
32-220 Conditional Use Permits	25	0.00	25	25
32-290 Dog License	690	700	700	0.00
32-300 Misc. Permits	175	8,000	200	(7,800)
32-301 Earned Construction Deposits	84,000	0.00	84,000	84,000
Total Licenses and Permits	194,260	89,050	197,725	108,675
Intergovernmental Revenue				
33-560 Intergovernmental Rev. :Class C	137,773	105,000	160,000	55,000
33-580 Intergovernmental Rev. :Liquor	0.00	1,050	1,050	0.00
33-990 Grants	6,263	100,000	80,000	(20,000)
Total Intergovernmental Revenue	144,036	206,050	241,050	35,000
Charges for Services				
32-209 Variance/Notice of Appeal Application	1,100	800	1,100	300
32-212 Public Improvements Inspection Fee	56,075	32,000	56,075	24,075
34-100 Building Permit Plan Review Fee	8,807	3,000	9,000	6,000
34-105 Floodplain Compliance Review	7,280	2,400	9,000	6,600
34-130 Zoning & Subdivision Fees	12,550	6,500	13,000	6,500
34-170 Charges for Services Legal	35,134	0.00	35,150	35,150
34-180 Charges for Services Engineer	18,242	0.00	18,250	18,250
34-410 Sewer Collection	289,731	277,000	315,000	38,000
34-420 Sewer & Garbage Late Fees	0.00	1,550	7,000	5,450
34-430 Trash Collection	141,268	146,450	153,000	6,550
34-440 Storm Water Utility Fee	55,591	59,590	60,000	410
34-800 Cemetery Burial Right Sales	20,630	20,000	21,000	1,000
34-810 Opening/Closing Grave	17,550	5,800	18,000	12,200
37-200 Developer Reimbursement	0.00	101,000	0.00	(101,000)
Total Charges for Services	663,957	656,090	715,575	59,485
Interest				
36-100 Interest Income - OTHER	85,840	35,000	92,000	57,000
Total Interest	85,840	35,000	92,000	57,000
Miscellaneous Revenue				
36-150 Miscellaneous Revenue	5,981	510	6,000	5,490
36-200 Town Hall Rental	525	510	600	90
36-220 Park Rental	2,205	2,000	2,200	200
36-600 Park Donations	801	0.00	800	800
36-610 Credit Card Processing Fees	2,560	0.00	2,650	2,650
36-620 Miss Toquerville	60	0.00	60	60
36-621 Neighborhood Market	80	1,000	80	(920)
36-622 4th of July	100	0.00	100	100
36-900 Sales of Materials & Supplies	3,457	0.00	3,500	3,500
36-915 Sales of Vehicles/Equipment	49,961	0.00	50,000	50,000

Toquerville City
Amended Budget Report
10 General Fund - 07/01/2023 to 06/12/2024
100.00% of the fiscal year has expired

	2024 Actual	2024 Original Budget	2024 Amended Budget	Amount Difference
Total Miscellaneous Revenue	65,730	4,020	65,990	61,970
Contributions and Transfers In				
39-900 Appropriation of Funds	0.00	168,905	50,083	(118,822)
Total Contributions and Transfers In	0.00	168,905	50,083	(118,822)
Total Revenue:	1,974,991	1,979,672	2,258,128	278,456
Expenditures:				
General Government				
Administration				
45-100 Wages	220,597	230,000	240,000	10,000
45-102 Insurance	51,328	51,000	54,000	3,000
45-103 Retirement	33,402	34,500	36,000	1,500
45-120 Mayor and Council Compensation	27,500	36,360	30,000	(6,360)
45-121 Planning Commission Compensation	3,200	0.00	3,200	3,200
45-130 Payroll Taxes	19,102	21,500	21,500	0.00
45-135 Town Hall Maintenance Supplies	4,848	10,000	5,000	(5,000)
45-140 Town Hall Electric & Gas Bills	3,965	4,040	4,040	0.00
45-210 Subscriptions & Memberships	5,424	5,050	5,500	450
45-230 Travel & Training	12,675	17,500	13,000	(4,500)
45-240 Office Supplies	3,908	6,000	4,000	(2,000)
45-270 Internet & Phone Service	8,656	10,100	9,000	(1,100)
45-300 Professional Services	5,106	5,000	5,000	0.00
45-305 Accountant/Auditor	34,543	20,000	40,000	20,000
45-310 Engineering	14,991	25,000	25,000	0.00
45-320 Legal	174,028	175,000	190,000	15,000
45-325 IT Services	15,450	4,000	20,000	16,000
45-330 Public Notices	114	1,000	200	(800)
45-335 Codification	2,235	2,000	2,300	300
45-340 Equipment & Software	28,149	10,000	30,000	20,000
45-345 Elections	0.00	4,000	0.00	(4,000)
45-510 Insurance & Surety Bond	32,260	29,290	33,000	3,710
45-600 Admin Vehicles Leases	30,950	31,613	31,000	(613)
45-601 Admin Fuel	7,608	0.00	7,800	7,800
45-602 Admin Vehicle Maintenance	3,091	0.00	3,100	3,100
45-615 Uniforms	1,425	3,232	1,400	(1,832)
45-700 Dumpsters	4,366	4,040	4,400	360
45-710 Capital Outlay	135,000	0.00	135,000	135,000
45-800 Misc bank fees	1,077	2,020	1,000	(1,020)
Total Administration	884,995	742,245	954,440	212,195
Economic Development				
52-270 Internet & Phone Service	83	0.00	83	83
52-615 GIS Updates	4,135	0.00	4,200	4,200
52-625 General Plan Update	6,246	0.00	6,250	6,250
52-626 Annexation Policy Plan	3,293	0.00	3,300	3,300
52-630 Economic Development	1,046	2,000	1,150	(850)
52-635 Community Planning	1,885	2,000	1,900	(100)
Total Economic Development	16,689	4,000	16,883	12,883
Toquerville Secondary Water System				
53-200 TSWS Analysis	9,718	0.00	9,720	9,720
53-205 Assessment Fees	2,830	0.00	3,000	3,000
Total Toquerville Secondary Water System	12,548	0.00	12,720	12,720
Total General Government	914,232	746,245	984,043	237,798
Culture & Recreation				
67-100 Wages	18,484	33,175	20,000	(13,175)
67-102 Insurance	370	0.00	400	400
67-103 Retirement	177	0.00	200	200
67-130 Payroll Taxes	1,413	2,700	1,500	(1,200)
67-200 City Celebrations & Events	2,840	1,000	2,850	1,850
67-201 Spring Social	1,974	2,000	2,000	0.00
67-202 Easter	3,728	3,000	3,750	750
67-203 Neighborhood Market	0.00	100	0.00	(100)
67-204 4th of July	7,389	8,000	9,000	1,000
67-205 Halloween	2,118	2,200	2,150	(50)

Toquerville City
Amended Budget Report
10 General Fund - 07/01/2023 to 06/12/2024
100.00% of the fiscal year has expired

	2024 Actual	2024 Original Budget	2024 Amended Budget	Amount Difference
67-206 Christmas	12,000	3,000	12,000	9,000
67-207 Memorial Day	119	500	500	0.00
67-208 Veteran's Day	320	500	320	(180)
67-209 Turkey Trot	264	0.00	260	260
67-210 Wreaths Across America	1,195	0.00	1,200	1,200
67-211 State of the City	927	0.00	925	925
67-270 Internet & Phone Service	43	0.00	45	45
67-550 City Holiday Flags	1,500	1,000	1,500	500
67-660 Miss Toquerville Pageant/Supplies	1,110	3,000	1,150	(1,850)
67-661 Miss Toquerville Scholarship	250	2,000	250	(1,750)
Total Culture & Recreation	56,218	62,175	60,000	(2,175)
FEMA				
68-135 FEMA Certified Floodplain Management	10,975	10,100	10,100	0.00
Total FEMA	10,975	10,100	10,100	0.00
Parks, Trails, and Public Property				
Tree City				
61-655 Tree City Projects	10,000	10,000	10,000	0.00
Total Tree City	10,000	10,000	10,000	0.00
Utility Collections				
62-350 Sewer Fees	272,560	251,490	285,000	33,510
62-360 Garbage collection	113,911	116,150	137,000	20,850
Total Utility Collections	386,470	367,640	422,000	54,360
Parks				
64-100 Wages	82,067	98,000	90,000	(8,000)
64-102 Insurance	17,259	22,000	22,000	0.00
64-103 Retirement	12,654	15,000	15,000	0.00
64-130 Payroll Taxes	6,145	8,000	7,000	(1,000)
64-140 Park Maintenance Supplies	27,338	35,000	28,000	(7,000)
64-150 Park Lighting	2,561	2,000	2,600	600
64-230 Travel & Training	1,257	0.00	1,260	1,260
64-260 Office Supplies	166	0.00	185	185
64-270 Equipment & Software	1,333	0.00	1,350	1,350
64-280 Park Internet	1,966	0.00	2,000	2,000
64-600 Parks Vehicle Leases	750	19,000	750	(18,250)
64-601 Parks Fuel	4,069	0.00	4,200	4,200
64-602 Parks Vehicle Maintenance	673	0.00	700	700
64-655 Tree Maintenance	782	1,000	785	(215)
64-695 Tools	204	2,500	200	(2,300)
64-700 Capital Expenditures - Construction/New	0.00	5,000	0.00	(5,000)
Total Parks	159,224	207,500	176,030	(31,470)
Cemetery				
65-100 Wages	54,980	74,000	63,000	(11,000)
65-102 Insurance	11,269	16,500	14,500	(2,000)
65-103 Retirement	8,262	11,000	9,500	(1,500)
65-125 Cemetery Supplies & Maint.	6,871	8,000	7,500	(500)
65-130 Payroll Taxes	4,155	6,000	4,800	(1,200)
65-140 Cemetery Power Bills	0.00	250	0.00	(250)
65-230 Travel & Training	347	0.00	350	350
65-600 Cemetery Vehicle Leases	10,733	13,130	10,750	(2,380)
65-601 Cemetery Fuel	2,754	0.00	3,000	3,000
65-602 Cemetery Vehicle Maintenance	5,275	0.00	5,300	5,300
65-695 Tools	164	2,020	200	(1,820)
Total Cemetery	104,809	130,900	118,900	(12,000)
Total Parks, Trails, and Public Property	660,503	716,040	726,930	10,890
Public Safety				
Public Safety				
54-100 Wages	2,130	21,210	3,000	(18,210)
54-130 Payroll Taxes	163	1,697	200	(1,497)
54-230 Travel & Training	234	0.00	250	250
54-240 Office Supplies	20	0.00	20	20
54-270 Internet & Phone Service	43	0.00	45	45
54-285 Streetlights	8,466	12,120	8,500	(3,620)

Toquerville City
Amended Budget Report
10 General Fund - 07/01/2023 to 06/12/2024
100.00% of the fiscal year has expired

	2024 Actual	2024 Original Budget	2024 Amended Budget	Amount Difference
54-301 Radio Station	4,376	0.00	5,000	5,000
54-340 Equipment & Software	2,954	0.00	3,000	3,000
54-375 Police	33,080	60,000	60,000	0.00
54-615 Uniforms	127	0.00	125	125
54-680 Animal Control	6,000	7,000	7,000	0.00
Total Public Safety	57,593	102,027	87,140	(14,887)
Building Inspections				
59-610 Contract Services	21,700	45,450	23,000	(22,450)
Total Building Inspections	21,700	45,450	23,000	(22,450)
Total Public Safety	79,293	147,477	110,140	(37,337)
Streets, Highways, & Public Roadways				
Streets				
60-100 Wages	93,445	123,500	100,000	(23,500)
60-102 Insurance	23,209	27,000	25,000	(2,000)
60-103 Retirement	14,689	18,500	16,000	(2,500)
60-130 Payroll Taxes	6,974	10,000	8,000	(2,000)
60-200 Sidewalks Repair/Maintenance	665	10,201	675	(9,526)
60-210 Storm Drain Utility Maintenance	0.00	5,050	0.00	(5,050)
60-230 Travel & Training	2,549	4,040	2,550	(1,490)
60-260 Office Supplies	105	4,040	100	(3,940)
60-270 Equipment & Software	1,333	5,050	1,350	(3,700)
60-440 Repair and Maintenance	39,394	43,430	40,000	(3,430)
60-600 Streets Vehicles Leases	20,540	16,322	20,540	4,218
60-601 Streets Fuel	1,407	0.00	1,600	1,600
60-602 Streets Vehicle Maintenance	3,225	0.00	3,300	3,300
60-620 Other streets	911	3,030	1,000	(2,030)
60-695 Tools	369	4,040	400	(3,640)
60-710 Capital Expenditures - Construction/New	0.00	0.00	122,200	122,200
Total Streets	208,815	274,203	342,715	68,512
Total Streets, Highways, & Public Roadways	208,815	274,203	342,715	68,512
Debt Service				
71-100 Debt Service CIB Loan	22,000	20,200	22,000	1,800
71-101 Debt Service Interest	2,200	3,232	2,200	(1,032)
Total Debt Service	24,200	23,432	24,200	768
Total Expenditures:	1,954,237	1,979,672	2,258,128	278,456
Total Change In Net Position	20,754	0.00	0.00	0.00

Toquerville City
Amended Budget Report
40 Capital Projects Fund - 07/01/2023 to 06/12/2024
100.00% of the fiscal year has expired

	2024 Actual	2024 Original Budget	2024 Amended Budget	Amount Difference
Change In Net Position				
Revenue:				
Licenses and Permits				
36-500 Grading Permit Fees	0.00	10,000	0.00	(10,000)
Total Licenses and Permits	0.00	10,000	0.00	(10,000)
Impact Fees				
34-800 Impact Fees - PARKS, REC & TRAILS	60,500	50,000	71,500	21,500
34-810 Impact Fees - STREETS	33,192	30,000	39,000	9,000
34-830 Impact Fees - STORM DRAIN	5,820	5,000	6,800	1,800
Total Impact Fees	99,512	85,000	117,300	32,300
Interest				
36-100 Interest Income - PARKS, REC & TRAILS	14,511	12,000	16,000	4,000
36-110 Interest Income - STREETS	12,795	8,000	14,000	6,000
36-120 Interest Income - TOQUER PARKWAY PROJECT 22-PID	1,087	0.00	0.00	0.00
36-130 Interest Income - STORM DRAIN	140	0.00	150	150
Total Interest	28,533	20,000	30,150	10,150
Contributions and Transfers In				
39-900 Appropriation of Funds	0.00	435,000	233,000	(202,000)
Total Contributions and Transfers In	0.00	435,000	233,000	(202,000)
Total Revenue:	128,045	550,000	380,450	(169,550)
Expenditures:				
Capital Projects				
40-100 Wages	270	0.00	275	275
40-102 Insurance	92	0.00	100	100
40-103 Retirement	44	0.00	50	50
40-130 Payroll Taxes	21	0.00	25	25
40-720 Capital Projects - STREETS	0.00	200,000	0.00	(200,000)
40-730 Capital Projects - WESTFIELD PARK	160,623	350,000	225,000	(125,000)
40-731 Capital Projects - CHOLLA DRIVE TURN LANE (SR-17)	150,367	0.00	155,000	155,000
Total Capital Projects	311,416	550,000	380,450	(169,550)
Total Expenditures:	311,416	550,000	380,450	(169,550)
Total Change In Net Position	(183,371)	0.00	0.00	0.00

Toquerville City
Amended Budget Report
41 Toquerville Parkway Project 22 - 07/01/2023 to 06/12/2024
100.00% of the fiscal year has expired

	2024 Actual	2024 Original Budget	2024 Amended Budget	Amount Difference
Change In Net Position				
Revenue:				
Miscellaneous Revenue				
36-100 Interest Revenue 9004 (state)	716,100	175,000	755,000	580,000
36-110 Interest Revenue 8229 (PID)	10,613	100,000	11,500	(88,500)
Total Miscellaneous Revenue	726,713	275,000	766,500	491,500
Contributions and Transfers In				
36-900 Appropriation of Funds	0.00	14,450,000	15,594,025	1,144,025
Total Contributions and Transfers In	0.00	14,450,000	15,594,025	1,144,025
Total Revenue:	726,713	14,725,000	16,360,525	1,635,525
Expenditures:				
Capital Projects				
40-720 Administration - Package A	84,762	725,000	85,000	(640,000)
40-721 Administration - Package B	590,384	0.00	1,000,000	1,000,000
40-722 ROW Acquisition	500	0.00	305,000	305,000
40-730 Construction - Package A	2,470,525	14,000,000	2,470,525	(11,529,475)
40-731 Construction - Package B	10,250,982	0.00	12,500,000	12,500,000
Total Capital Projects	13,397,153	14,725,000	16,360,525	1,635,525
Total Expenditures:	13,397,153	14,725,000	16,360,525	1,635,525
Total Change In Net Position	(12,670,441)	0.00	0.00	0.00

Toquerville City
Amended Budget Report
51 Enterprise Fund - 07/01/2023 to 06/12/2024
100.00% of the fiscal year has expired

	2024 Actual	2024 Original Budget	2024 Amended Budget	Amount Difference
Income or Expense				
Income From Operations:				
Operating Income				
34-100 Services:Daily Receipts	693,790	619,000	756,000	137,000
34-115 WCWCD H2O Excess Annual Purcha	0.00	15,150	15,500	350
34-120 Late Fees	13,264	4,040	7,000	2,960
34-130 Shut off Notice Fees	2,900	2,020	3,000	980
34-150 Services:Connection Fees	11,379	12,625	12,625	0.00
34-320 Hydrant Rentals Revenue	2,500	7,575	2,500	(5,075)
34-800 Impact Fee - WATER FUND	83,255	45,450	90,000	44,550
Total Operating Income	807,087	705,860	886,625	180,765
Operating Expense				
Water Fund Administration				
40-100 Wages	238,492	160,000	245,000	85,000
40-102 Insurance	67,587	63,630	70,000	6,370
40-103 Retirement	37,892	12,120	39,000	26,880
40-130 Payroll Taxes	17,866	12,120	19,600	7,480
40-140 Electric & Gas Bills	5,745	0.00	5,900	5,900
40-200 Material & Supplies - WATER	32,886	35,350	33,000	(2,350)
40-201 AMI Meter Conversion	191,671	140,000	191,670	51,670
40-210 Subscriptions & Memberships	1,204	6,000	1,200	(4,800)
40-230 Travel & Training	4,811	0.00	4,800	4,800
40-240 Office Supplies	1,923	0.00	2,000	2,000
40-270 Internet & Phone Service	1,273	0.00	1,300	1,300
40-300 Credit Card Processing Fees	10,804	0.00	11,000	11,000
40-305 State Compliance & Testing	1,298	0.00	1,400	1,400
40-340 Equipment & Software	9,076	0.00	9,100	9,100
40-390 Contractual Services - WATER	32,416	40,000	36,000	(4,000)
40-395 Blue Stakes of Utah 811	339	500	500	0.00
40-600 Water Vehicle Leases	114,090	25,000	115,000	90,000
40-601 Water Fuel	5,892	0.00	6,400	6,400
40-602 Water Vehicle Maintenance	11,431	0.00	12,000	12,000
40-610 Other Expense - WATER	527	40,000	550	(39,450)
40-625 Stormwater & StoryMap Services	1,820	0.00	1,850	1,850
40-691 Principle Repayment	59,000	60,000	59,000	(1,000)
40-710 Tools/Equipment - Water	3,430	10,000	3,450	(6,550)
40-790 Depreciation - WATER	0.00	150,000	155,000	5,000
Total Water Fund Administration	851,472	754,720	1,024,720	270,000
Plans				
45-100 Culinary Water Master Plan	20,493	0.00	21,000	21,000
45-105 Capital Facilities Impact Fee Analysis	14,410	0.00	14,450	14,450
45-110 Water Conservation Plan Update 2023	6,735	0.00	6,750	6,750
Total Plans	41,638	0.00	42,200	42,200
Total Operating Expense	893,109	754,720	1,066,920	312,200
Total Income From Operations:	(86,022)	(48,860)	(180,295)	(131,435)
Non-Operating Items:				
Non-Operating Income				
34-910 Water Grant	4,050,000	0.00	4,050,000	4,050,000
36-100 Interest Income - WATER FUND	6,143	6,000	6,500	500
36-110 Interest Income	67,711	30,000	76,000	46,000
38-100 Subdivider Contributions	0.00	0.00	450,000	450,000
Total Non-Operating Income	4,123,854	36,000	4,582,500	4,546,500
Non-Operating Expense				
50-710 Capital Improvements - And Jct Culinary Waterline	141,820	0.00	142,000	142,000
50-740 Capital Projects - CFP #24 2MG West Off-site Tank	3,886,078	0.00	4,500,000	4,500,000
Total Non-Operating Expense	4,027,899	0.00	4,642,000	4,642,000
Total Non-Operating Items:	95,955	36,000	(59,500)	(95,500)
Total Income or Expense	9,933	(12,860)	(239,795)	(226,935)

Toquerville City
Amended Budget Report
70 Cemetery Perpetual Care - 07/01/2023 to 06/12/2024
100.00% of the fiscal year has expired

	2024 Actual	2024 Original Budget	2024 Amended Budget	Amount Difference
Change In Net Position				
Revenue:				
Charges for Services				
30-100 Cemetery Perpetual Care Fees	11,320	5,000	12,000	7,000
Total Charges for Services	11,320	5,000	12,000	7,000
Interest				
36-100 Interest Earned-Perpetual Care	3,920	300	4,000	3,700
Total Interest	3,920	300	4,000	3,700
Total Revenue:	15,240	5,300	16,000	10,700
Expenditures:				
Parks, Trails, and Public Property				
Cemetery				
70-200 Supplies & Maintenance	2,809	0.00	2,810	2,810
70-205 Cemetery Improvements	21,477	0.00	21,500	21,500
70-210 Tools	473	0.00	475	475
Total Cemetery	24,759	0.00	24,785	24,785
Total Parks, Trails, and Public Property	24,759	0.00	24,785	24,785
Total Expenditures:	24,759	0.00	24,785	24,785
Total Change In Net Position	(9,519)	5,300	(8,785)	(14,085)