

TOQUERVILLE CITY COUNCIL
RESOLUTION 2024.XX Adopting Proposed FY 24-25 Budget

A RESOLUTION ADOPTING THE FINAL PROPOSED BUDGET FOR TOQUERVILLE CITY, FISCAL YEAR JULY 1, 2024, THROUGH JUNE 30, 2025.

WHEREAS, Toquerville City has reviewed its financial needs for the above Fiscal Year; and

WHEREAS, the City must submit the Fiscal Year 2024-25 New Budget in compliance with State law setting forth Municipal requirements; and

WHEREAS, A Notice of public hearing on adoption of the budget for Fiscal year 2024-2025 was posted at the Toquerville City Hall, the City Hall Bulletin Board, the Westfield Road Kiosk, the Cholla Creek Kiosk, the Trail Ridge Estates Kiosk and on the Utah Public Notice Website on June 12, 2024; and

WHEREAS, A Special City Council Meeting was held on March 5, 2024 at Springs Events Center in Toquerville and Public Hearings on the proposed Fiscal Year 2024-2025 budget were held on May 15, 2024 and June 20, 2024 at Toquerville City Hall.

THEREFORE, LET IT BE KNOWN THAT:

1. The Final Proposed Budget for Fiscal Year 2024-25 was presented to the City Council at the June 5, 2024 City Council Business Meeting. Copies have been available for public view at the City Office since June 5, 2024.

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

Toquerville City
Proposed Budget Report
10 General Fund - 07/01/2024 to 06/30/2025
100.00% of the fiscal year has expired

	2023 Actual	2024 Estimated Budget	2025 Proposed Budget
Change In Net Position			
Revenue:			
Taxes			
31-100 General Prop Taxes-Current	255,825	255,530	270,000
31-200 Taxes Delinquent	9,238	8,200	7,500
31-300 Sales & Use Tax	354,153	340,000	400,000
31-310 Telecommunications Muni Tax	10,268	11,000	11,110
31-330 Transient Room Tax	10,780	6,027	20,000
31-400 Energy & Franchise Taxes	105,615	115,000	100,000
31-600 Transportation & Hwy SalesTax	33,249	28,000	35,000
31-700 Fee-in-lieu of Property Taxes	16,597	16,000	18,000
31-800 Taxes Interest & Penalty	769	800	1,000
31-900 RAP Tax	33,817	40,000	35,000
Total Taxes	830,310	820,557	897,610
Licenses and Permits			
32-100 Business License	2,450	2,350	3,500
32-200 Building Permit Fees	63,183	60,000	100,000
32-201 Building Permit State Fee	0.00	0.00	1,000
32-205 Nightly Rental Permit Fees	2,000	2,000	2,000
32-210 Encroachment Permit Fees	320	2,000	2,500
32-211 Grading and Excavation Permit Fees	3,273	14,000	14,000
32-215 Sign Permit Fees	0.00	0.00	8,400
32-220 Conditional Use Permits	0.00	0.00	100
32-290 Dog License	686	700	700
32-300 Misc. Permits	6,256	8,000	100
Total Licenses and Permits	78,168	89,050	132,300
Intergovernmental Revenue			
33-560 Intergovernmental Rev. :Class C	127,242	105,000	140,000
33-580 Intergovernmental Rev. :Liquor	1,025	1,050	1,000
33-990 Grants	28,500	100,000	100,000
Total Intergovernmental Revenue	156,766	206,050	241,000
Charges for Services			
32-209 Variance/Notice of Appeal Application	800	800	2,400
32-212 Public Improvements Inspection Fee	8,120	32,000	80,000
34-100 Building Permit Plan Review Fee	2,800	3,000	6,000
34-105 Floodplain Compliance Review	1,290	2,400	10,000
34-130 Zoning & Subdivision Fees	7,445	6,500	12,000
34-155 Justice Court Revenue	0.00	0.00	10,000
34-170 Charges for Services Legal	0.00	0.00	15,000
34-180 Charges for Services Engineer	0.00	0.00	20,000
34-410 Sewer Collection	278,424	277,000	265,000
34-420 Sewer & Garbage Late Fees	6,921	1,550	6,000
34-430 Trash Collection	146,168	146,450	148,000
34-440 Storm Water Utility Fee	59,717	59,590	60,000
34-800 Cemetery Burial Right Sales	24,450	20,000	20,000
34-810 Opening/Closing Grave	8,175	5,800	15,000
37-200 Developer Reimbursement	0.00	101,000	0.00
Total Charges for Services	544,310	656,090	669,400
Interest			
36-100 Interest Income - OTHER	50,544	35,000	35,000
Total Interest	50,544	35,000	35,000
Miscellaneous Revenue			
36-150 Miscellaneous Revenue	6,945	510	1,000
36-200 Town Hall Rental	475	510	500
36-220 Park Rental	2,000	2,000	2,500
36-600 Park Donations	2	0.00	0.00
36-610 Credit Card Processing Fees	1,643	0.00	2,500
36-620 Miss Toquerville	390	0.00	100
36-621 Neighborhood Market	240	1,000	0.00
36-622 4th of July	75	0.00	0.00
36-630 Culture & Rec Donations	2,045	0.00	1,500
36-915 Sales of Vehicles/Equipment	35,000	0.00	0.00
37-110 ARPA Funds Revenue	102,669	0.00	0.00

Toquerville City
Proposed Budget Report
10 General Fund - 07/01/2024 to 06/30/2025
100.00% of the fiscal year has expired

	2023 Actual	2024 Estimated Budget	2025 Proposed Budget
Total Miscellaneous Revenue	151,484	4,020	8,100
Contributions and Transfers In			
39-900 Appropriation of Funds	0.00	168,905	132,840
Total Contributions and Transfers In	0.00	168,905	132,840
Total Revenue:	1,811,583	1,979,672	2,116,250
Expenditures:			
General Government			
Administration			
45-100 Wages	184,842	230,000	183,000
45-102 Insurance	48,830	51,000	40,500
45-103 Retirement	27,505	34,500	27,500
45-105 Employee Benefits	(1,661)	0.00	0.00
45-120 Mayor and Council Compensation	18,999	36,360	30,000
45-130 Payroll Taxes	20,436	21,500	16,500
45-135 Town Hall Maintenance Supplies	58,161	10,000	5,000
45-140 Town Hall Electric & Gas Bills	4,932	4,040	4,000
45-210 Subscriptions & Memberships	5,723	5,050	5,000
45-230 Travel & Training	12,827	17,500	10,000
45-240 Office Supplies	13,827	6,000	5,000
45-270 Internet & Phone Service	12,433	10,100	9,000
45-300 Professional Services	11,962	5,000	6,000
45-305 Accountant/Auditor	40,086	20,000	40,000
45-310 Engineering	23,021	25,000	15,000
45-320 Legal	148,421	175,000	190,000
45-325 IT Services	31,515	4,000	16,000
45-330 Public Notices	961	1,000	200
45-335 Codification	4,295	2,000	2,300
45-340 Equipment & Software	78,877	10,000	20,000
45-345 Elections	0.00	4,000	4,000
45-510 Insurance & Surety Bond	28,751	29,290	30,000
45-600 Admin Vehicles Leases	36,811	31,613	14,475
45-601 Admin Fuel	0.00	0.00	3,000
45-602 Admin Vehicle Maintenance	0.00	0.00	2,000
45-615 Uniforms	2,696	3,232	1,500
45-700 Dumpsters	4,288	4,040	4,300
45-800 Misc bank fees	1,117	2,020	1,000
Total Administration	819,651	742,245	685,275
Economic Development			
52-100 Wages	0.00	0.00	57,000
52-102 Insurance	0.00	0.00	12,500
52-103 Retirement	0.00	0.00	9,000
52-130 Payroll Taxes	0.00	0.00	5,500
52-600 Ec Dev Vehicles Leases	0.00	0.00	5,125
52-601 Ec Dev Fuel	0.00	0.00	2,000
52-602 Ec Dev Vehicle Maintenance	0.00	0.00	100
52-615 GIS Updates	22,464	0.00	0.00
52-620 Capital Facilities Plan Update	5,693	0.00	0.00
52-625 General Plan Update	32,410	0.00	0.00
52-626 Annexation Policy Plan	273	0.00	0.00
52-630 Economic Development	2,127	2,000	1,500
52-635 Community Planning	1,910	2,000	2,000
Total Economic Development	64,876	4,000	94,725
Toquerville Secondary Water System			
53-200 TSWS Analysis	1,086	0.00	0.00
53-205 Assessment Fees	0.00	0.00	3,000
Total Toquerville Secondary Water System	1,086	0.00	3,000
Total General Government	885,613	746,245	783,000
Culture & Recreation			
67-100 Wages	7,506	33,175	35,500
67-130 Payroll Taxes	574	2,700	3,200
67-200 City Celebrations & Events	7,349	1,000	1,000
67-201 Spring Social	1,826	2,000	800

Toquerville City
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	2023 Actual	2024 Estimated Budget	2025 Proposed Budget
67-202 Easter	2,901	3,000	2,500
67-203 Neighborhood Market	772	100	0.00
67-204 4th of July	7,506	8,000	7,000
67-205 Halloween	2,147	2,200	2,000
67-206 Christmas	20,177	3,000	6,000
67-207 Memorial Day	629	500	500
67-208 Veteran's Day	408	500	300
67-210 Wreaths Across America	0.00	0.00	1,200
67-211 State of the City	0.00	0.00	600
67-550 City Holiday Flags	3,318	1,000	1,000
67-600 Culture & Rec Vehicles Leases	0.00	0.00	650
67-601 Culture & Rec Fuel	0.00	0.00	300
67-602 Culture & Rec Vehicle Maintenance	0.00	0.00	100
67-660 Miss Toquerville Pageant/Supplies	8,860	3,000	3,000
67-661 Miss Toquerville Scholarship	2,500	2,000	2,000
Total Culture & Recreation	66,474	62,175	67,650
FEMA			
68-135 FEMA Certified Floodplain Management	9,928	10,100	10,000
68-140 FEMA Floodplain Compliance	7,537	0.00	0.00
Total FEMA	17,464	10,100	10,000
Parks, Trails, and Public Property			
Tree City			
61-655 Tree City Projects	0.00	10,000	10,000
Total Tree City	0.00	10,000	10,000
Utility Collections			
62-350 Sewer Fees	257,827	251,490	254,000
62-360 Garbage collection	129,099	116,150	115,000
Total Utility Collections	386,926	367,640	369,000
Trails			
63-100 Wages	(299)	0.00	0.00
Total Trails	(299)	0.00	0.00
Parks			
64-100 Wages	86,125	98,000	103,000
64-102 Insurance	20,030	22,000	23,000
64-103 Retirement	12,607	15,000	15,500
64-130 Payroll Taxes	6,492	8,000	9,300
64-140 Park Maintenance Supplies	30,405	35,000	30,000
64-150 Park Lighting	3,927	2,000	2,500
64-180 Concession Stand	96	0.00	0.00
64-230 Travel & Training	3,790	0.00	1,300
64-260 Office Supplies	4,841	0.00	100
64-270 Equipment & Software	770	0.00	1,400
64-280 Park Internet	1,476	0.00	1,700
64-600 Parks Vehicle Leases	20,570	19,000	7,825
64-601 Parks Fuel	453	0.00	3,800
64-602 Parks Vehicle Maintenance	0.00	0.00	700
64-655 Tree Maintenance	227	1,000	800
64-695 Tools	9,492	2,500	200
64-700 Capital Expenditures - Construction/New	3,685	5,000	1,000
Total Parks	204,986	207,500	202,125
Cemetery			
65-100 Wages	56,631	74,000	77,000
65-102 Insurance	12,807	16,500	17,000
65-103 Retirement	8,227	11,000	12,000
65-125 Cemetery Supplies & Maint.	17,398	8,000	7,000
65-130 Payroll Taxes	4,345	6,000	7,000
65-140 Cemetery Power Bills	216	250	250
65-230 Travel & Training	503	0.00	400
65-260 Office Supplies	2,652	0.00	100
65-270 Equipment & Software	571	0.00	0.00
65-600 Cemetery Vehicle Leases	10,825	13,130	3,750
65-601 Cemetery Fuel	453	0.00	2,500
65-602 Cemetery Vehicle Maintenance	0.00	0.00	1,000

Toquerville City
Proposed Budget Report
10 General Fund - 07/01/2024 to 06/30/2025
100.00% of the fiscal year has expired

	2023 Actual	2024 Estimated Budget	2025 Proposed Budget
65-695 Tools	982	2,020	150
Total Cemetery	115,610	130,900	128,150
Town Hall			
66-100 Wages	1,808	0.00	0.00
66-102 Insurance	610	0.00	0.00
66-103 Retirement	306	0.00	0.00
66-120 Payroll Taxes	145	0.00	0.00
66-610 Town Hall Vehicles & Fuel	3,562	0.00	0.00
66-695 Tools	711	0.00	0.00
Total Town Hall	7,143	0.00	0.00
Total Parks, Trails, and Public Property	714,365	716,040	709,275
Public Safety			
Public Safety			
54-100 Wages	4,414	21,210	62,400
54-102 Insurance	0.00	0.00	14,000
54-103 Retirement	0.00	0.00	9,500
54-130 Payroll Taxes	343	1,697	6,000
54-230 Travel & Training	0.00	0.00	3,500
54-240 Office Supplies	0.00	0.00	500
54-285 Streetlights	12,703	12,120	10,000
54-301 Radio Station	0.00	0.00	20,000
54-340 Equipment & Software	0.00	0.00	5,000
54-375 Police	60,000	60,000	60,000
54-610 City Prosecutor - Legal	0.00	0.00	20,000
54-615 Uniforms	0.00	0.00	400
54-620 Emergency Preparedness/Equipment	0.00	0.00	15,000
54-680 Animal Control	6,000	7,000	0.00
Total Public Safety	83,460	102,027	226,300
Building Inspections			
59-100 Wages - Building Inspector	9,052	0.00	0.00
59-105 Employee Benefits	3,266	0.00	0.00
59-130 Payroll Tax Expense-Building	704	0.00	0.00
59-610 Contract Services	25,782	45,450	45,000
Total Building Inspections	38,803	45,450	45,000
CARES and ARPA			
58-100 ARPA Fund	87,566	0.00	0.00
Total CARES and ARPA	87,566	0.00	0.00
Total Public Safety	209,829	147,477	271,300
Streets, Highways, & Public Roadways			
Streets			
60-100 Wages	93,415	123,500	128,500
60-102 Insurance	23,338	27,000	28,500
60-103 Retirement	14,777	18,500	19,500
60-130 Payroll Taxes	6,971	10,000	12,000
60-200 Sidewalks Repair/Maintenance	8,084	10,201	800
60-210 Storm Drain Utility Maintenance	3,000	5,050	3,000
60-230 Travel & Training	3,824	4,040	2,500
60-260 Office Supplies	3,761	4,040	100
60-270 Equipment & Software	3,584	5,050	1,200
60-440 Repair and Maintenance	11,832	43,430	40,000
60-600 Streets Vehicles Leases	19,439	16,322	9,725
60-601 Streets Fuel	0.00	0.00	1,500
60-602 Streets Vehicle Maintenance	0.00	0.00	2,000
60-620 Other streets	1,842	3,030	1,000
60-695 Tools	5,489	4,040	500
Total Streets	199,355	274,203	250,825
Total Streets, Highways, & Public Roadways	199,355	274,203	250,825
Debt Service			
71-100 Debt Service CIB Loan	20,000	20,200	22,000
71-101 Debt Service Interest	2,700	3,232	2,200
Total Debt Service	22,700	23,432	24,200

Toquerville City
Proposed Budget Report
10 General Fund - 07/01/2024 to 06/30/2025
100.00% of the fiscal year has expired

	2023 Actual	2024 Estimated Budget	2025 Proposed Budget
Total Expenditures:	2,115,801	1,979,672	2,116,250
Total Change In Net Position	(304,218)	0.00	0.00

Toquerville City
Proposed Budget Report
40 Capital Projects Fund - 07/01/2024 to 06/30/2025
100.00% of the fiscal year has expired

	2023 Actual	2024 Estimated Budget	2025 Proposed Budget
Change In Net Position			
Revenue:			
Licenses and Permits			
36-500 Grading Permit Fees	1,905	10,000	0.00
Total Licenses and Permits	1,905	10,000	0.00
Impact Fees			
34-800 Impact Fees - PARKS, REC & TRAILS	49,500	50,000	50,000
34-810 Impact Fees - STREETS	24,894	30,000	30,000
34-830 Impact Fees - STORM DRAIN	4,365	5,000	5,000
Total Impact Fees	78,759	85,000	85,000
Interest			
36-100 Interest Income - PARKS, REC & TRAILS	12,951	12,000	15,000
36-110 Interest Income - STREETS	8,801	8,000	13,000
36-130 Interest Income - STORM DRAIN	0.00	0.00	500
Total Interest	21,752	20,000	28,500
Contributions and Transfers In			
39-900 Appropriation of Funds	0.00	435,000	126,500
Total Contributions and Transfers In	0.00	435,000	126,500
Total Revenue:	102,416	550,000	240,000
Expenditures:			
Capital Projects			
40-700 Capital Projects - PARKS, REC, & TRAILS	140,605	0.00	0.00
40-720 Capital Projects - STREETS	0.00	200,000	0.00
40-730 Capital Projects - WESTFIELD PARK	0.00	350,000	190,000
40-731 Capital Projects - CHOLLA DRIVE TURN LANE (SR-17)	0.00	0.00	50,000
Total Capital Projects	140,605	550,000	240,000
Total Expenditures:	140,605	550,000	240,000
Total Change In Net Position	(38,189)	0.00	0.00

Toquerville City
Proposed Budget Report
41 Toquerville Parkway Project 22 - 07/01/2024 to 06/30/2025
100.00% of the fiscal year has expired

	2023 Actual	2024 Estimated Budget	2025 Proposed Budget
Change In Net Position			
Revenue:			
Miscellaneous Revenue			
36-100 Interest Revenue 9004 (state)	282,894	175,000	50,000
36-110 Interest Revenue 8229 (PID)	191,083	100,000	1,000
36-600 Revenue	10,228,606	0.00	0.00
Total Miscellaneous Revenue	10,702,583	275,000	51,000
Contributions and Transfers In			
36-900 Appropriation of Funds	0.00	14,450,000	1,274,000
Total Contributions and Transfers In	0.00	14,450,000	1,274,000
Total Revenue:	10,702,583	14,725,000	1,325,000
Expenditures:			
Capital Projects			
40-720 Administration - Package A	1,001,249	725,000	0.00
40-721 Administration - Package B	49,177	1,260,000	125,000
40-730 Construction - Package A	9,197,150	0.00	0.00
40-731 Construction - Package B	506,385	12,740,000	1,200,000
Total Capital Projects	10,753,962	14,725,000	1,325,000
Total Expenditures:	10,753,962	14,725,000	1,325,000
Total Change In Net Position	(51,379)	0.00	0.00

Toquerville City
Proposed Budget Report
51 Enterprise Fund - 07/01/2024 to 06/30/2025
100.00% of the fiscal year has expired

	2023 Actual	2024 Estimated Budget	2025 Proposed Budget
Income or Expense			
Income From Operations:			
Operating Income			
34-100 Services:Daily Receipts	639,662	619,000	752,000
34-115 WCWCD H2O Excess Annual Purcha	0.00	15,150	15,302
34-120 Late Fees	6,921	4,040	15,000
34-130 Shut off Notice Fees	370	2,020	2,400
34-150 Services:Connection Fees	7,850	12,625	12,751
34-320 Hydrant Rentals Revenue	0.00	7,575	7,651
34-800 Impact Fee - WATER FUND	30,510	45,450	80,000
Total Operating Income	685,313	705,860	885,104
Operating Expense			
Water Fund Administration			
40-100 Wages	178,816	160,000	245,000
40-102 Insurance	44,142	63,630	54,000
40-103 Retirement	27,193	12,120	37,000
40-130 Payroll Taxes	12,990	12,120	22,000
40-140 Electric & Gas Bills	0.00	2,800	2,828
40-200 Material & Supplies - WATER	36,844	35,350	35,704
40-201 AMI Meter Conversion	129,892	140,000	0.00
40-210 Subscriptions & Memberships	46,935	6,000	6,060
40-230 Travel & Training	6,854	0.00	0.00
40-240 Office Supplies	4,376	0.00	0.00
40-270 Internet & Phone Service	0.00	1,000	1,010
40-300 Credit Card Processing Fees	0.00	7,000	7,070
40-305 State Compliance & Testing	0.00	1,200	1,212
40-340 Equipment & Software	3,154	8,000	8,080
40-390 Contractual Services - WATER	38,367	20,000	20,200
40-395 Blue Stakes of Utah 811	297	500	505
40-600 Water Vehicle Leases	25,152	25,000	17,975
40-610 Other Expense - WATER	44,387	40,000	40,400
40-691 Principle Repayment	0.00	60,000	60,600
40-710 Tools/Equipment - Water	10,468	10,000	10,100
40-790 Depreciation - WATER	0.00	150,000	151,500
Total Water Fund Administration	609,864	754,720	721,244
Total Operating Expense	609,864	754,720	721,244
Total Income From Operations:	75,449	(48,860)	163,860
Non-Operating Items:			
Non-Operating Income			
36-100 Interest Income - WATER FUND	5,971	6,000	6,060
36-110 Interest Income	31,511	30,000	30,300
Total Non-Operating Income	37,482	36,000	36,360
Non-Operating Expense			
50-710 Capital Improvements - And Jct Culinary Waterline	1,977	0.00	0.00
Total Non-Operating Expense	1,977	0.00	0.00
Total Non-Operating Items:	35,506	36,000	36,360
Total Income or Expense	110,955	(12,860)	200,220

Toquerville City
Proposed Budget Report
70 Cemetery Perpetual Care - 07/01/2024 to 06/30/2025
100.00% of the fiscal year has expired

	2023 Actual	2024 Estimated Budget	2025 Proposed Budget
Change In Net Position			
Revenue:			
Charges for Services			
30-100 Cemetery Perpetual Care Fees	6,980	5,000	7,500
Total Charges for Services	6,980	5,000	7,500
Interest			
36-100 Interest Earned-Perpetual Care	3,504	300	2,500
Total Interest	3,504	300	2,500
Total Revenue:	10,484	5,300	10,000
Expenditures:			
Parks, Trails, and Public Property			
Cemetery			
70-200 Supplies & Maintenance	3,513	0.00	0.00
70-205 Cemetery Improvements	1,800	0.00	0.00
70-210 Tools	8,600	0.00	0.00
Total Cemetery	13,913	0.00	0.00
Total Parks, Trails, and Public Property	13,913	0.00	0.00
Total Expenditures:	13,913	0.00	0.00
Total Change In Net Position	(3,429)	5,300	10,000