

Toquerville City
Proposed Budget Report
10 General Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Estimated Budget	2027 Proposed Budget
Change In Net Position			
Revenue:			
Taxes			
31-100 General Prop Taxes-Current	276,903	290,000	398,000
31-200 Taxes Delinquent	16,804	11,000	10,000
31-300 Sales & Use Tax	382,013	400,000	400,000
31-310 Telecommunications Muni Tax	6,521	7,000	7,000
31-330 Transient Room Tax	12,319	13,000	13,000
31-340 Alcoholic Beverage Enforcement	1,327	1,400	1,500
31-400 Energy & Franchise Taxes	118,167	120,000	134,000
31-600 Transportation & Hwy Sales Tax	35,803	37,000	69,000
31-700 Fee-in-lieu of Property Taxes	20,970	20,000	20,000
31-800 Taxes Interest & Penalty	1,583	1,100	1,000
31-900 RAP Tax	39,821	38,000	40,000
Total Taxes	912,229	938,500	1,093,500
Licenses and Permits			
32-100 Business License Fees	3,130	3,200	3,000
32-200 Building Permit Fees	77,238	400,000	346,000
32-201 Building Permit State Fee	116	2,000	1,000
32-205 Nightly Rental Permit Fees	842	800	1,000
32-210 Encroachment Permit Fees	(834)	2,500	2,000
32-211 Grading & Excavation Permit Fees	9,133	8,000	8,000
32-215 Sign Permit Fees	8,470	8,400	8,400
32-220 Conditional Use Permits	0.00	100	500
32-290 Dog License	555	700	500
32-300 Miscellaneous Permits	250	200	200
Total Licenses and Permits	98,900	425,900	370,600
Intergovernmental Revenue			
33-560 Intergovernmental Rev. :Class C	152,619	140,000	188,000
33-990 Grants	62,730	118,000	0.00
Total Intergovernmental Revenue	215,349	258,000	188,000
Charges for Services			
32-209 Variance/Notice of Appeal Application	7,197	1,200	1,000
32-212 Public Improvements Inspection Fee	4,119	60,000	95,000
34-100 Building Permit Plan Review Fee	11,850	42,000	52,000
34-105 Floodplain Compliance Review	2,545	5,000	2,000
34-130 Zoning & Subdivision Fees	5,550	10,000	60,000
34-155 Justice Court Revenue	4,452	5,000	17,000
34-170 Charges for Services Legal	41,745	50,000	10,000
34-180 Charges for Services Engineer	20,020	20,000	10,000
34-410 Sewer Collection	358,243	300,000	414,000
34-420 Sewer & Garbage Late Fees	5,530	6,000	6,000
34-430 Trash Collection	160,243	160,000	180,000
34-440 Stormwater Utility Fee	61,971	0.00	0.00
34-800 Cemetery Burial Right Sales	11,223	15,000	2,000
34-810 Opening/Closing Grave	18,270	15,000	12,000
34-900 Miscellaneous Donations	(122)	0.00	0.00
Total Charges for Services	712,834	689,200	861,000
Interest			
36-100 Interest Income - OTHER	59,553	45,000	20,000
Total Interest	59,553	45,000	20,000
Miscellaneous Revenue			
36-150 Miscellaneous Revenue	3,581	1,500	1,000
36-200 Town Hall Rental	150	200	200
36-220 Park Rental	5,250	2,500	2,000
36-600 Park Donations	1,347	1,000	0.00
36-610 Credit Card Processing Fees	3,607	2,500	4,000
36-622 4th of July	218	200	0.00
36-623 Turkey Trot	0.00	0.00	1,500
Total Miscellaneous Revenue	14,154	7,900	8,700
Contributions and Transfers In			
39-800 Appropriation of Funds - RAP	0.00	145,000	0.00
Total Contributions and Transfers In	0.00	145,000	0.00

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	2025	2026	2027
	Actual	Estimated	Proposed
	2,013,018	2,509,500	2,541,800
Total Revenue:			
Expenditures:			
General Government			
Executive			
42-120 Wages	30,000	30,000	30,000
42-130 Payroll Taxes	2,295	2,700	2,700
42-230 Travel & Training	790	2,900	1,700
42-270 Internet & Phone Service	0.00	0.00	500
42-600 Vehicle Leases	8,685	8,700	8,600
42-601 Fuel	2,675	2,800	1,500
42-602 Vehicle Maintenance	1,809	800	1,000
42-615 Uniforms	50	200	100
Total Executive	46,304	48,100	46,100
Administration			
45-100 Wages	322,314	150,000	160,000
45-102 Insurance	51,416	36,000	38,200
45-103 Retirement	33,624	24,000	25,500
45-130 Payroll Taxes	16,311	13,500	14,400
45-135 Town Hall Maintenance Supplies	8,452	9,000	5,000
45-140 Town Hall Utilities	5,083	5,100	4,000
45-210 Subscriptions & Memberships	3,437	3,600	3,700
45-230 Travel & Training	6,005	6,200	5,000
45-240 Office Supplies	4,096	5,000	3,000
45-270 Internet & Phone Service	7,476	6,500	5,000
45-290 Professional Services	8,537	9,500	7,100
45-305 Accountant/Auditor	29,441	35,000	12,000
45-310 Engineering	18,676	0.00	0.00
45-320 Legal	213,218	190,000	252,000
45-325 IT Services	24,825	27,000	27,000
45-330 Public Notices	50	200	0.00
45-335 Codification	2,615	2,500	4,000
45-340 Equipment & Software	21,960	27,000	27,600
45-345 Elections	0.00	5,700	0.00
45-510 Insurance & Surety Bond	27,576	40,000	40,000
45-600 Vehicle Leases	17,481	6,000	9,000
45-601 Fuel	505	1,000	900
45-602 Vehicle Maintenance	504	1,500	1,200
45-615 Uniforms	178	100	100
45-700 Dumpsters	1,918	5,000	2,000
45-800 Miscellaneous Bank Fees	1,260	1,000	4,500
Total Administration	826,957	610,400	651,200
Planning & Zoning			
52-100 Wages	31,849	112,000	141,000
52-102 Insurance	8,665	26,300	33,900
52-103 Retirement	4,797	18,000	22,600
52-130 Payroll Taxes	2,262	5,000	12,700
52-210 Subscriptions & Memberships	1,186	800	1,100
52-230 Travel & Training	3,093	5,500	4,650
52-240 Office Supplies	163	500	300
52-270 Internet & Phone Service	1,626	1,800	1,800
52-290 Professional Services	0.00	0.00	50,000
52-310 Engineering	0.00	10,000	12,000
52-340 Equipment & Software	324	3,500	2,550
52-600 Vehicle Leases	2,971	6,000	3,000
52-601 Fuel	249	1,000	600
52-602 Vehicle Maintenance	202	200	200
52-615 Uniforms	0.00	200	200
52-619 GIS Updates	3,373	6,300	4,300
52-620 Capital Facilities Plan Update	0.00	2,000	0.00
52-624 Transportation Master Plan	27,193	59,000	0.00
52-630 Economic Development	178	1,000	0.00
52-635 Community Planning	1,833	2,000	2,000
Total Planning & Zoning	89,965	261,100	292,900
Toquerville Secondary Water System			

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		Budget	Budget
53-205 Assessment Fees	3,669	4,000	4,800
Total Toquerville Secondary Water System	3,669	4,000	4,800
Total General Government	966,894	923,600	995,000
Culture & Recreation			
67-100 Wages	22,656	41,000	45,000
67-102 Insurance	351	0.00	0.00
67-103 Retirement	463	0.00	0.00
67-130 Payroll Taxes	1,726	3,700	4,100
67-200 City Celebrations & Events	987	500	500
67-202 Easter	1,804	2,000	2,000
67-203 Neighborhood Market	0.00	500	0.00
67-204 4th of July	5,106	5,000	5,000
67-205 Halloween	1,554	2,000	2,000
67-206 Christmas	4,574	5,000	3,400
67-207 Memorial Day	442	500	500
67-208 Veteran's Day	662	500	500
67-209 Turkey Trot	0.00	300	1,500
67-210 Wreaths Across America	1,447	1,500	2,700
67-211 State of the City	0.00	700	0.00
67-212 Movies in the Park	0.00	0.00	1,700
67-270 Internet & Phone Service	694	600	500
67-340 Equipment & Software	1,350	1,100	1,100
67-500 Other Celebrations	896	2,700	0.00
67-550 City Holiday Flags	500	500	500
67-601 Fuel	221	300	0.00
67-660 Miss Toquerville Pageant/Supplies	3,661	4,500	4,500
67-661 Miss Toquerville Scholarship	1,750	2,000	2,000
Total Culture & Recreation	50,843	74,900	77,500
FEMA			
68-135 FEMA Certified Floodplain Management	2,635	5,000	5,000
Total FEMA	2,635	5,000	5,000
Parks, Trails, and Public Property			
Tree City			
61-655 Tree City Projects	2,470	6,800	4,000
Total Tree City	2,470	6,800	4,000
Utility Collections			
62-350 Sewer Fees	340,640	300,000	396,000
62-360 Garbage collection	145,374	150,000	162,000
Total Utility Collections	486,014	450,000	558,000
Parks			
64-100 Wages	71,445	107,000	92,000
64-102 Insurance	17,420	25,000	21,900
64-103 Retirement	9,236	17,000	14,600
64-125 Maintenance Supplies	12,941	31,400	20,800
64-130 Payroll Taxes	5,363	9,600	8,200
64-140 Utilities	4,001	2,500	4,500
64-230 Travel & Training	1,112	1,200	2,000
64-240 Office Supplies	63	200	100
64-270 Internet & Phone Service	2,076	4,200	4,300
64-290 Professional Services	0.00	60,000	0.00
64-340 Equipment & Software	0.00	5,400	0.00
64-600 Vehicle Leases	7,952	14,700	13,300
64-601 Fuel	3,285	3,500	4,600
64-602 Vehicle Maintenance	4,137	4,800	7,400
64-615 Uniforms	1,178	1,000	1,200
64-655 Tree Maintenance	0.00	3,000	4,000
64-695 Tools	240	4,000	13,500
64-700 Capital Expenditures - Construction/New	0.00	8,000	0.00
Total Parks	140,449	302,500	212,400
Cemetery			
65-100 Wages	66,647	90,000	85,000
65-102 Insurance	17,124	21,000	20,400

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	Actual	Estimated	Proposed
		Budget	Budget
65-103 Retirement	8,561	14,000	13,600
65-125 Maintenance Supplies	6,274	6,000	18,100
65-130 Payroll Taxes	5,029	8,100	7,700
65-140 Utilities	379	300	400
65-230 Travel & Training	109	500	500
65-240 Office Supplies	21	200	100
65-270 Internet & Phone Service	260	400	700
65-340 Equipment & Software	615	5,400	0.00
65-600 Vehicle Leases	11,584	13,100	13,400
65-601 Fuel	4,143	2,500	3,900
65-602 Vehicle Maintenance	4,934	4,400	6,700
65-615 Uniforms	790	1,000	1,000
65-695 Tools	89	6,700	10,000
Total Cemetery	126,560	173,600	181,500
Total Parks, Trails, and Public Property	755,492	932,900	955,900
Public Safety			
Public Safety			
54-100 Wages	22,066	30,000	0.00
54-130 Payroll Taxes	1,688	3,200	0.00
54-230 Travel & Training	1,326	600	0.00
54-240 Office Supplies	58	100	0.00
54-270 Internet & Phone Service	482	700	0.00
54-285 Streetlights	14,168	15,000	15,000
54-301 Radio Station	11,655	0.00	0.00
54-340 Equipment & Software	1,350	2,600	1,100
54-375 Police	45,728	70,000	70,000
54-610 City Prosecutor - Legal	27,782	30,000	32,000
54-615 Uniforms	169	200	0.00
54-680 Animal Control	1,000	500	0.00
Total Public Safety	127,472	152,900	118,100
Building Inspections			
59-210 Subscriptions & Memberships	953	500	1,000
59-270 Internet & Phone Service	160	500	300
59-610 Contract Services	31,475	45,000	95,000
Total Building Inspections	32,588	46,000	96,300
Total Public Safety	160,060	198,900	214,400
Streets, Highways, & Public Roadways			
Streets			
60-100 Wages	70,146	78,000	63,000
60-102 Insurance	18,206	19,000	15,200
60-103 Retirement	10,443	13,000	10,100
60-130 Payroll Taxes	5,140	7,000	5,700
60-200 Sidewalks Repair/Maintenance	665	1,500	10,500
60-230 Travel & Training	374	2,500	2,500
60-240 Office Supplies	43	200	100
60-270 Internet & Phone Service	280	800	600
60-340 Equipment & Software	0.00	2,000	2,500
60-440 Repair and Maintenance	5,752	55,000	123,000
60-600 Vehicle Leases	9,661	14,600	13,200
60-601 Fuel	1,765	1,500	2,700
60-602 Vehicle Maintenance	1,806	5,100	8,600
60-615 Uniforms	1,152	1,300	1,300
60-620 Other Streets	420	1,200	0.00
60-695 Tools	971	2,500	11,000
Total Streets	126,825	205,200	270,000
Total Streets, Highways, & Public Roadways	126,825	205,200	270,000
Debt Service			
71-100 Debt Service CIB Loan	22,000	22,000	22,000
71-101 Debt Service Interest	1,650	2,000	2,000
Total Debt Service	23,650	24,000	24,000
Transfers Out			
70-100 Transfer to Capital Projects Fund	0.00	145,000	0.00

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	2025	2026	2027
	Actual	Estimated	Proposed
		Budget	Budget
Total Transfers Out	0.00	145,000	0.00
Total Expenditures:	2,086,399	2,509,500	2,541,800
Total Change In Net Position	(73,381)	0.00	0.00

Toquerville City
Proposed Budget Report
40 Capital Projects Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Estimated Budget	2027 Proposed Budget
Change In Net Position			
Revenue:			
Impact Fees			
34-800 Impact Fees - PARKS, REC & TRAILS	104,500	577,500	990,000
34-810 Impact Fees - STREETS	52,554	290,400	497,880
34-830 Impact Fees - STORM DRAIN	9,215	0.00	0.00
Total Impact Fees	166,269	867,900	1,487,880
Interest			
36-100 Interest Income - PARKS, REC & TRAILS	6,819	5,000	5,000
36-110 Interest Income - STREETS	6,972	5,000	5,000
36-130 Interest Income - STORM DRAIN	524	0.00	0.00
Total Interest	14,315	10,000	10,000
Miscellaneous Revenue			
36-600 Misc Income - Streets	44,875	0.00	0.00
36-700 Grant Revenue	0.00	150,000	50,000
Total Miscellaneous Revenue	44,875	150,000	50,000
Contributions and Transfers In			
39-900 Appropriation of Funds	0.00	105,000	73,000
39-910 Transfer from General Fund	0.00	145,000	0.00
Total Contributions and Transfers In	0.00	250,000	73,000
Total Revenue:	225,459	1,277,900	1,620,880
Expenditures:			
Capital Projects			
40-290 Professional Services	0.00	40,000	105,000
40-730 Capital Projects - CFP #18 WESTFIELD PARK	4,497	400,000	73,000
40-731 Capital Projects - CFP #12 CHOLLA DR TURN LANE	14,638	0.00	0.00
Total Capital Projects	19,135	440,000	178,000
Total Expenditures:	19,135	440,000	178,000
Total Change In Net Position	206,324	837,900	1,442,880

Toquerville City
Proposed Budget Report
41 Toquerville Parkway Project 22 - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025	2026	2027
	Actual	Estimated	Proposed
	Budget	Budget	Budget
Change In Net Position			
Revenue:			
Miscellaneous Revenue			
36-100 Interest Revenue 9004 (state)	237,801	0.00	50,000
36-110 Interest Revenue 8229 (PID)	7,002	0.00	0.00
36-600 Revenue	8,175,737	0.00	0.00
Total Miscellaneous Revenue	8,420,540	0.00	50,000
Contributions and Transfers In			
36-900 Appropriation of Funds	0.00	3,000,000	183,000
Total Contributions and Transfers In	0.00	3,000,000	183,000
Total Revenue:	8,420,540	3,000,000	233,000
Expenditures:			
Capital Projects			
40-721 Administration - Package B	734,566	0.00	0.00
40-722 ROW Acquisition	286,183	0.00	0.00
40-731 Construction - Package B	7,399,791	3,000,000	233,000
Total Capital Projects	8,420,540	3,000,000	233,000
Total Expenditures:	8,420,540	3,000,000	233,000
Total Change In Net Position	0	0.00	0.00

Toquerville City
Proposed Budget Report
51 Water Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025	2026	2027
	Actual	Estimated	Proposed
		Budget	Budget
Income or Expense			
Income From Operations:			
Operating Income			
34-100 Services:Daily Receipts	699,593	755,000	850,000
34-115 WCWCD H2O Excess Annual Purcha	0.00	10,000	12,000
34-120 Late Fees	5,530	9,000	10,000
34-130 Shut off Notice Fees	3,342	2,400	2,500
34-150 Services:Connection Fees	10,220	52,000	90,000
34-320 Hydrant Rentals Revenue	6,923	2,200	0.00
Total Operating Income	725,607	830,600	964,500
Operating Expense			
Water Fund Administration			
40-100 Wages	284,010	273,000	356,000
40-102 Insurance	81,433	65,000	83,100
40-103 Retirement	41,539	44,000	55,400
40-107 Benefit Expense (GASB68)	14,727	0.00	0.00
40-130 Payroll Taxes	20,897	25,000	31,200
40-140 Utilities	24,501	6,000	45,000
40-200 Materials & Supplies	37,803	52,300	64,300
40-210 Subscriptions & Memberships	1,949	1,600	1,600
40-230 Travel & Training	2,472	1,900	3,050
40-240 Office Supplies	4,946	4,700	6,200
40-270 Internet & Phone Service	1,596	900	2,200
40-290 Professional Services	1,998	34,200	65,500
40-300 Credit Card Processing Fees	14,908	7,200	16,500
40-305 State Compliance & Testing	1,434	1,400	2,500
40-340 Equipment & Software	5,491	25,400	6,930
40-390 Contractual Services	41,903	20,300	64,500
40-395 Blue Stakes of Utah 811	891	600	800
40-600 Vehicle Leases	29,070	26,200	27,650
40-601 Fuel	6,242	3,500	6,500
40-602 Vehicle Maintenance	9,682	9,700	25,100
40-610 Other Expense	1,198	5,500	0.00
40-615 Uniforms	1,201	1,300	1,575
40-620 GIS Updates	0.00	0.00	4,300
40-691 Principle Repayment	0.00	60,000	59,000
40-695 Tools	5,141	5,600	108,500
40-790 Depreciation	144,442	85,000	150,000
Total Water Fund Administration	779,473	760,300	1,187,405
Plans			
45-110 Water Conservation Plan Update 2023	1,386	0.00	0.00
Total Plans	1,386	0.00	0.00
Total Operating Expense	780,859	760,300	1,187,405
Total Income From Operations:	(55,252)	70,300	(222,905)
Non-Operating Items:			
Non-Operating Income			
34-800 Impact Fee - WATER FUND	71,190	356,000	610,200
36-100 Interest Income - WATER FUND	7,018	8,000	6,300
36-110 Interest Income	33,071	37,000	40,000
Total Non-Operating Income	111,280	401,000	656,500
Non-Operating Expense			
50-730 Capital Projects - Water Projects	0.00	0.00	375,000
50-741 Capital Projects - CFP #X2 Westfield Tank Floor	0.00	0.00	350,000
Total Non-Operating Expense	0.00	0.00	725,000
Total Non-Operating Items:	111,280	401,000	(68,500)
Total Income or Expense	56,028	471,300	(291,405)

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Proposed Budget Report
52 Stormwater Fund - 07/01/2026 to 06/30/2027
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	2025 Actual	2026 Estimated Budget	2027 Proposed Budget
Income or Expense			
Income From Operations:			
Operating Income			
34-100 Stormwater Utility Fee	0.00	60,000	65,000
Total Operating Income	0.00	60,000	65,000
Operating Expense			
Stormwater Fund Administration			
44-100 Wages	0.00	13,000	27,000
44-102 Insurance	0.00	3,055	6,500
44-103 Retirement	0.00	2,080	4,400
44-130 Payroll Taxes	0.00	1,170	2,500
44-200 Materials & Supplies	0.00	18,000	5,000
44-230 Travel & Training	0.00	1,000	250
44-290 Professional Services	0.00	20,000	30,000
44-695 Tools	0.00	1,500	3,500
Total Stormwater Fund Administration	0.00	59,805	79,150
Total Operating Expense	0.00	59,805	79,150
Total Income From Operations:	0.00	195	(14,150)
Non-Operating Items:			
Non-Operating Income			
36-130 Interest Income - STORM DRAIN	0.00	500	750
36-830 Impact Fees - STORM DRAIN	0.00	51,000	87,300
38-110 Capital Contributions	0.00	0.00	50,000
Total Non-Operating Income	0.00	51,500	138,050
Non-Operating Expense			
50-725 Capital Projects - STORM DRAIN	0.00	15,000	50,000
Total Non-Operating Expense	0.00	15,000	50,000
Total Non-Operating Items:	0.00	36,500	88,050
Total Income or Expense	0.00	36,695	73,900

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70 Cemetery Perpetual Care - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Estimated</u> <u>Budget</u>	<u>2027</u> <u>Proposed</u> <u>Budget</u>
Change In Net Position			
Revenue:			
Charges for Services			
30-100 Cemetery Perpetual Care Fees	7,517	7,500	2,000
Total Charges for Services	<u>7,517</u>	<u>7,500</u>	<u>2,000</u>
Interest			
36-100 Interest Earned-Perpetual Care	3,690	2,500	3,500
Total Interest	<u>3,690</u>	<u>2,500</u>	<u>3,500</u>
Total Revenue:	<u>11,208</u>	<u>10,000</u>	<u>5,500</u>
Total Change In Net Position	<u>11,208</u>	<u>10,000</u>	<u>5,500</u>