

La Verkin City

Budgeting Worksheet

10 10 General - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

Change in Net Position	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Revenue:								
Taxes								
3110 Property Taxes	486,937	471,442	483,189	482,606	0	489,300	0	
3120 Property Taxes Delinquent	17,487	16,137	10,316	25,000	0	20,000	0	
3130 Sales & Use Tax	1,033,122	1,114,615	869,961	1,118,800	0	1,050,500	0	
3136 1/4% Sales Tax (Streets)	173,521	211,334	173,165	220,000	0	180,000	0	
3140 Franchise Tax	233,228	267,109	251,812	265,000	0	235,000	0	
3141 Telecommunications Tax	14,323	14,917	12,159	13,500	0	13,500	0	
3150 Transient Room Tax	136,046	173,219	134,938	175,000	0	144,000	0	
3160 RAP Tax	85,802	97,887	91,676	95,000	0	95,000	0	
Total Taxes	2,160,464	2,366,658	2,027,217	2,364,906	0	2,137,300	0	
Licenses and permits								
3210 Business License	17,500	16,930	33,635	31,700	0	30,700	0	
3221 Building Permits	86,381	136,736	53,890	49,250	0	49,250	0	
3225 Animal License	1,894	1,959	2,845	2,500	0	2,500	0	
3225.1 Animal Control Impounds	23,247	16,647	11,702	20,200	0	10,200	0	
Total Licenses and permits	129,022	172,272	102,072	103,650	0	92,650	0	
Intergovernmental revenue								
3332.1 Police Grant	12,616	29,109	16,033	20,000	0	20,000	0	
3334 State Grants	2,435	67,680	577,066	532,000	0	0	0	
3356 Class "C" Roads	251,662	290,231	199,733	280,000	0	270,000	0	
3357 Local Option Road Tax	90,481	97,230	75,819	95,000	0	85,000	0	
3358 State Liquor	5,449	7,521	8,762	5,000	0	5,000	0	
3360 Local grants	52,657	43,500	0	86,000	0	86,000	0	
Total Intergovernmental revenue	415,300	535,271	877,414	1,018,000	0	466,000	0	
Charges for services								
3225.2 Animal Control Contracts	29,500	25,720	21,000	30,000	0	30,000	0	
Total Charges for services	29,500	25,720	21,000	30,000	0	30,000	0	
Fines and forfeitures								
3510 Court Fines	30,943	35,711	27,120	32,000	0	32,000	0	
Total Fines and forfeitures	30,943	35,711	27,120	32,000	0	32,000	0	
Interest								
3610 Interest Income	142,488	121,913	180,790	214,500	0	102,500	0	
Total Interest	142,488	121,913	180,790	214,500	0	102,500	0	
Miscellaneous revenue								
3470.1 Holiday / Theater	2,963	731	4,734	2,000	0	2,000	0	
3470.3 Royalty Fund Raisers	0	171	0	200	0	200	0	
3473 Sports Revenue	0	8,531	6,750	0	0	0	0	
3620 Rents & Concessions	744	(1,437)	820	2,464	0	2,464	0	
3622 Cell Tower Rent	16,887	18,682	14,627	15,500	0	15,500	0	
3640 Sale of fixed assets	24,205	0	9,368	0	0	0	0	
3650 Sale of Materials and Supplies	5,010	10	0	0	0	0	0	
3670 Proceeds of bonds & capital leases	152,518	0	0	0	0	0	0	

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	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
3690 Miscellaneous	27,255	37,814	32,950	35,500	0	35,500	0	
3691 Subdivision set up fee	9,592	17,012	15,129	33,500	0	49,000	0	
3695 Adopt a tree program	0	0	0	10,000	0	10,000	0	
3801.2 Impact fees - Public Safety	42,184	26,153	2,437	1,800	0	1,800	0	
3801.3 Impact fees - Streets	45,716	314,387	13,006	12,136	0	8,136	0	
3801.4 Impact fees - HCP	(506)	1,636	(1,656)	0	0	0	0	
3801.7 Impact fees - Parks & Recreation	48,840	45,584	26,048	39,072	0	39,072	0	
Total Miscellaneous revenue	375,407	469,294	124,202	151,972	0	163,472	0	
Contributions and transfers								
3851 Transfer from Water	35,000	35,000	0	35,000	0	35,000	0	
3856 Transfer from Cemetery	12,000	12,000	0	11,000	0	15,000	0	
3857 Transfer from Drainage	35,000	35,000	0	35,000	0	35,000	0	
3990 Appropriation of Fund Balance	0	0	0	130,000	0	0	0	
Total Contributions and transfers	82,000	82,000	0	211,000	0	85,000	0	
Total Revenue:	3,365,125	3,808,839	3,359,815	4,126,028	0	3,168,922	0	
Expenditures:								
General government								
Council								
4111.110 Council WAGES	41,476	40,005	38,447	47,000	0	53,000	0	
4111.130 Council EMPLOYEE BENEFITS	3,823	3,654	3,528	4,000	0	6,250	0	
4111.220 Council YOUTH CITY COUNCIL	0	1,847	1,566	5,000	0	5,000	0	
4111.230 Council TRAVEL & TRAINING	7,618	7,973	10,869	12,000	0	10,000	0	
4111.250 Council EQUIPMENT OPERATING SUPPLIE	901	621	993	1,000	0	2,000	0	
Total Council	53,818	54,099	55,404	69,000	0	76,250	0	
Administrative								
4140.110 Admin SALARIES & WAGES	148,001	122,195	108,536	138,500	0	125,000	0	
4140.130 Admin EMPLOYEE BENEFITS	64,734	52,101	42,128	54,500	0	60,000	0	
4140.210 Admin BOOKS, SUBSCRIPTIONS & MEMBE	1,859	1,506	1,968	2,000	0	2,000	0	
4140.220 Admin PUBLIC NOTICES	304	107	0	1,500	0	1,500	0	
4140.230 Admin TRAVEL & TRAINING	7,653	6,493	6,496	8,000	0	9,000	0	
4140.240 Admin OFFICE EXPENSE, SUPPLIES & PO	16,006	17,833	13,948	17,000	0	18,000	0	
4140.250 Admin EQUIPMENT OPERATING SUPPLIES	7,282	7,857	6,372	7,500	0	8,500	0	
4140.270 Admin B&G OPERATION AND MAINTENAN	184	0	0	0	0	0	0	
4140.280 Admin UTILITIES	28,188	26,177	22,346	30,000	0	30,000	0	
4140.290 Admin TELEPHONE/COMMUNICATIONS	6,371	5,085	5,645	8,000	0	8,000	0	
4140.310 Admin ATTORNEY/IN HOUSE	4,543	0	0	0	0	0	0	
4140.311 Admin ATTORNEY	82,661	145,068	147,977	169,000	0	155,000	0	
4140.312 Admin AUDITOR	12,000	22,945	22,000	22,000	0	22,866	0	
4140.315 Admin COMPUTER EQUIPMENT	15,438	19,751	22,402	27,000	0	22,394	0	
4140.460 Admin CONTRACT SERVICES	0	51,934	12,433	17,700	0	15,000	0	
4140.510 Admin INSURANCE	1,693	36,933	29,825	31,000	0	31,000	0	
4140.600 Admin BANK CHARGES	61,129	37,479	23,164	29,000	0	25,000	0	
4140.610 Admin MISCELLANEOUS SERVICES	9,629	14,134	2,335	10,000	0	10,000	0	
4140.810 Admin LEASE PAYMENTS	0	3,980	3,980	4,000	0	0	0	
4170.610 Admin ELECTIONS	9,644	0	10,930	11,000	0	1,000	0	

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	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Total Administrative	477,319	565,577	483,484	587,700	0	544,250	0	
Buildings and grounds								
4160.110 Bldg SALARIES & WAGES	43,014	37,245	33,503	42,500	0	14,500	0	
4160.130 Bldg EMPLOYEE BENEFITS	24,304	21,916	20,072	23,000	0	10,500	0	
4160.250 Bldg EQUIPMENT SUPPLIES	4,470	4,471	3,051	4,000	0	4,500	0	
4160.270 Bldg B&G OPERATION AND MAINTENANCE	30,443	22,826	28,238	38,000	0	14,500	0	
Total Buildings and grounds	102,231	86,457	84,863	107,500	0	44,000	0	
Total General government	633,358	706,133	623,751	764,200	0	684,500	0	
Public safety								
Police								
4121.240 Police JUSTICE COURT	7,075	7,491	8,524	9,000	0	8,000	0	
4210.110 Police SALARIES & WAGES	433,136	560,397	521,993	625,000	0	586,000	0	
4210.111 Police GRANT WAGES	8,775	13,621	10,272	0	0	0	0	
4210.120 Police PART TIME EMPLOYEES	91,959	45,916	51,207	64,000	0	55,000	0	
4210.121 Police GRANT BENEFITS	852	1,332	1,003	0	0	0	0	
4210.130 Police EMPLOYEE BENEFITS	247,922	307,691	290,305	370,000	0	472,500	0	
4210.210 Police BOOKS & MEMBERSHIPS	686	771	230	800	0	800	0	
4210.230 Police TRAVEL & TRAINING	5,340	6,343	7,480	7,500	0	6,000	0	
4210.240 Police OFFICE EXPENSE, SUPPLIES & PO	5,332	5,537	3,975	6,000	0	8,000	0	
4210.250 Police EQUIPMENT OPERATING SUPPLIES	30,592	33,082	27,836	35,000	0	34,000	0	
4210.255 Police CERT	0	0	0	500	0	500	0	
4210.260 Police STATE LIQUOR	0	0	0	3,600	0	4,000	0	
4210.280 Police UTILITIES	5,970	5,414	4,446	6,000	0	4,000	0	
4210.290 Police TELEPHONE	5,492	6,764	4,453	5,000	0	5,000	0	
4210.315 Police COMPUTER EQUIPMENT	17,414	29,707	8,666	8,600	0	3,500	0	
4210.410 Police DATA INVESTIGATION/DISPATCH	59,477	82,283	56,338	75,000	0	75,000	0	
4210.450 Police VEHICLE MAINTENANCE	8,646	16,758	24,115	31,000	0	15,000	0	
4210.460 Police CONTRACT SERVICES	0	0	37	1,500	0	8,000	0	
4210.610 Police MISC SUPPLIES	2,344	2,975	4,154	4,500	0	4,500	0	
4210.740 Police CAPITAL OUTLAY	134,981	0	0	0	0	0	0	
4210.810 Police LEASE PAYMENTS	48,236	7,057	7,057	67,500	0	15,000	0	
Total Police	1,114,128	1,113,139	1,032,092	1,320,500	0	1,304,800	0	
Animal control								
4253.120 Animal PART TIME EMPLOYEES	36,855	40,945	37,351	53,000	0	54,000	0	
4253.130 Animal EMPLOYEE BENEFITS	3,579	3,976	3,627	5,250	0	5,250	0	
4253.220 Animal BOOKS & MEMBERSHIPS	197	0	0	0	0	0	0	
4253.230 Animal TRAVEL & TRAINING	620	1,300	161	200	0	1,000	0	
4253.250 Animal EQUIPMENT OPERATING SUPPLIES	9,724	4,556	5,967	7,500	0	8,000	0	
4253.270 Animal B&G OPERATIONS AND MAINTENANCE	2,944	2,406	6,924	9,000	0	4,500	0	
4253.280 Animal UTILITIES	2,505	2,406	2,048	3,000	0	3,500	0	
4253.450 Animal VEHICLE MAINTENANCE	92	118	0	100	0	600	0	
4253.610 Animal MISC SUPPLIES	1,118	1,370	1,244	1,400	0	1,500	0	
4253.830 Animal BLDG	0	0	0	86,000	0	0	0	
Total Animal control	57,634	59,093	57,322	165,450	0	78,350	0	
Victim services								

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4230.300 Victims FUEL	51	0	0	0	0	0	0	
Total Victim services	51	0	0	0	0	0	0	
Total Public safety	1,171,813	1,172,232	1,089,414	1,485,950	0	1,383,150	0	
Inspections								
4240.110 Inspect SALARIES & WAGES	38,571	36,551	34,814	41,000	0	8,750	0	
4240.120 Inspect PART-TIME EMPLOYEES	0	6,555	14,903	15,000	0	44,500	0	
4240.130 Inspect EMPLOYEE BENEFITS	15,339	13,842	11,354	14,300	0	5,750	0	
4240.220 Inspect BOOKS & MEMBERSHIPS	1,394	718	1,685	1,700	0	1,500	0	
4240.230 Inspect TRAVEL & TRAINING	5,286	2,506	3,600	4,000	0	2,500	0	
4240.250 Inspect EQUIPMENT OPERATING SUPPLIES	4,900	5,700	1,490	2,000	0	2,000	0	
4240.450 Inspect VEHICLE MAINTENANCE	0	960	0	0	0	0	0	
4240.460 Inspect ENGINEER	13,889	11,938	7,468	12,000	0	12,000	0	
4240.610 Inspect MISC SUPPLIES	0	0	0	0	0	15,500	0	
Total Inspections:	86,378	78,771	75,314	96,000	0	92,500	0	
Highways and public improvements								
Highways								
4410.110 Streets SALARIES & WAGES	63,218	56,028	50,903	62,000	0	51,000	0	
4410.130 Streets EMPLOYEE BENEFITS	38,190	30,664	28,761	33,500	0	36,000	0	
4410.230 Streets TRAVEL & TRAINING	0	120	165	1,000	0	1,500	0	
4410.250 Streets EQUIPMENT OPERATING SUPPLIE	6,217	18,166	12,843	17,500	0	13,500	0	
4410.280 Streets UTILITIES	45,990	31,789	27,262	32,000	0	30,000	0	
4410.450 Streets VEHICLE MAINTENANCE	0	20,000	0	0	0	0	0	
4410.610 Streets MISCELLANEOUS SERVICES	500	553	0	35,500	0	2,000	0	
4410.740 Streets EQUIP EXP/CAPITAL IMPR	83,083	159,032	0	0	0	0	0	
4410.745 Streets STREET IMPROVEMENTS	266,669	146,232	112,728	194,500	0	115,000	0	
4410.810 Streets LEASE PAYMENTS	20,876	8,444	8,444	17,000	0	17,000	0	
Total Highways	521,744	471,027	241,105	393,000	0	285,000	0	
Total Highways and public improvements	521,744	471,027	241,105	393,000	0	285,000	0	
Parks, recreation, and public property								
Parks								
4510.110 Park SALARIES & WAGES	80,358	69,560	60,287	75,000	0	45,000	0	
4510.130 Parks EMPLOYEE BENEFITS	43,517	35,174	30,235	38,000	0	38,000	0	
4510.240 Parks OFFICE EXPENSE, SUPPLIES & PO	0	0	0	1,000	0	1,000	0	
4510.250 Parks EQUIPMENT OPERATING SUPPLIES	32,729	27,985	20,980	24,000	0	30,000	0	
4510.270 Parks B&G OPERATION AND MAINTENANC	60	0	15,999	16,000	0	0	0	
4510.280 Parks UTILITIES	5,771	8,172	8,222	5,100	0	2,000	0	
4510.410 Parks CEMETARY IMPROVEMENTS	2,442	2,079	2,843	2,900	0	2,000	0	
4510.415 Parks Trails	52,657	20,939	364,485	577,000	0	10,000	0	
4510.460 Parks OUTSIDE CONTRACTED LABOR	6,399	0	0	0	0	0	0	
4510.470 Parks IMPACT FEES	10,848	102,692	0	39,072	0	39,072	0	
Total Parks	234,781	266,661	503,052	779,072	0	167,072	0	
Recreation								
4510.480 Parks RAP Tax	66,859	61,175	106,488	110,000	0	95,000	0	
4540.110 Rec SALARIES & WAGES	37,439	41,967	40,881	50,500	0	51,000	0	

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10 10 General - 07/01/2026 to 06/30/2027

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4540.120 Rec PART TIME EMPLOYEES	9,920	37,284	16,983	30,000	0	40,000	0	
4540.130 Rec EMPLOYEE BENEFITS	36,394	37,581	37,040	42,500	0	48,000	0	
4540.240 Rec OFFICE EXPENSE, SUPPLIES & POST	0	0	0	806	0	1,000	0	
4540.250 Rec EQUIPMENT OPERATING SUPPLIES &	0	0	382	500	0	1,000	0	
4540.270 Rec B&G OPERATION AND MAINTENANCE	0	0	402	16,300	0	5,000	0	
4540.280 Rec UTILITIES	221	179	0	0	0	0	0	
4540.460 Rec CONTRACT SERVICES	0	774	0	19,000	0	50,000	0	
4540.610 Rec EVENTS, FAIRS, & FESTIVALS	61,768	58,775	62,926	70,000	0	75,000	0	
4540.730 Rec CAPITAL EXPENDITURE	0	20,975	0	0	0	0	0	
4540.810 Rec LEASE PAYMENTS	3,074	0	0	0	0	0	0	
4540.990 Rec MISCELLANEOUS SUPPLIES	0	6,670	0	0	0	0	0	
Total Recreation	215,665	265,381	265,102	339,606	0	366,000	0	
Total Parks, recreation, and public property	450,445	531,962	758,153	1,118,673	0	533,072	0	
Community and economic development								
4620.610 Comm COMMUNITY DEVELOPMENT	99,140	144,471	140,415	173,500	0	138,000	0	
Total Community and economic development	99,140	144,471	140,415	173,500	0	138,000	0	
Transfers								
4830.600 Transfer to DS Cont 2017 - 300 W Street	25,500	24,500	0	24,200	0	24,200	0	
4830.700 Transfer to DS Cont 2022 - 100 S Street	69,000	68,000	0	68,500	0	68,500	0	
4848 Transfer to Capital Projects	260,000	22,924	0	0	0	0	0	
4851 Transfer to Water Fund	8,000	0	0	8,000	0	0	0	
Total Transfers	362,500	115,424	0	100,700	0	92,700	0	
Total Expenditures:	3,319,389	3,220,020	2,938,152	4,126,023	0	3,168,922	0	
Total Change in Net Position	45,735	588,819	421,863	0	0	0	0	

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Budgeting Worksheet
30 30 Debt Service - 07/01/2026 to 06/30/2027
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	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Contributions and transfers								
3810.6 Transfer from General DS 2017 - 300 W Street	25,500	24,500	0	24,200	0	24,200	0	
3810.7 Transfer from General DS 2022 - 100 S Street	69,000	68,000	0	68,500	0	68,500	0	
Total Contributions and transfers	94,500	92,500	0	92,700	0	92,700	0	
Total Revenue:	94,500	92,500	0	92,700	0	92,700	0	
Expenditures:								
Debt service								
4715.810 Principal Payment - 2017: 300 W-Street Impro	65,000	67,000	13,000	19,200	0	19,200	0	
4715.820 Interest Payment - 2017: 300 W Street Improv	23,020	20,690	4,975	5,000	0	5,000	0	
4717.810 Principal Payment - 2022: Street Improvements	0	0	0	55,000	0	55,000	0	
4717.820 Interest Payment - 2022: Street Improvements	0	0	0	13,500	0	13,500	0	
Total Debt service	88,020	87,690	17,975	92,700	0	92,700	0	
Total Expenditures:	88,020	87,690	17,975	92,700	0	92,700	0	
Total Change In Net Position	6,480	4,810	(17,975)	0	0	0	0	

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Budgeting Worksheet
45 45 Capital Projects - Streets - 07/01/2025 to 06/30/2027
100.00% of the fiscal year has expired

Change In Net Position	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Revenue:								
Interest								
3610 Interest Income	32,176	1,050	19,761	0	0	0	0	0
Total Interest	32,176	1,050	19,761	0	0	0	0	0
Total Revenue:	32,176	1,050	19,761	0	0	0	0	0
Expenditures:								
Highways and public improvements								
Highways								
4410.313 Engineer	589,417	0	0	0	0	0	0	0
4410.610 Street Improvements	0	0	19,025	0	0	0	0	0
Total Highways	589,417	0	19,025	0	0	0	0	0
Total Highways and public improvements	589,417	0	19,025	0	0	0	0	0
Total Expenditures:	589,417	0	19,025	0	0	0	0	0
Total Change In Net Position	(557,242)	1,050	736	0	0	0	0	0

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48 48 Capital Projects - Silver Acres/Chamber remodel - 07/01/2026 to 06/30/2027
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	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Interest								
3810 Interest Income	16,800	0	0	0	0	0	0	
Total Interest	16,800	0	0	0	0	0	0	
Contributions and transfers								
3810 Transfer from General Fund	280,000	22,924	0	0	0	0	0	
3990 Appropriation of Fund Balance	0	0	0	7,000	0	7,000	0	
Total Contributions and transfers	280,000	22,924	0	7,000	0	7,000	0	
Total Revenue:	276,800	22,924	0	7,000	0	7,000	0	
Expenditures:								
General government								
Buildings and grounds								
4160.740 Construction	405,697	597,864	5,598	7,000	0	7,000	0	
Total Buildings and grounds	405,697	597,864	5,598	7,000	0	7,000	0	
Total General government	405,697	597,864	5,598	7,000	0	7,000	0	
Total Expenditures:	405,697	597,864	5,598	7,000	0	7,000	0	
Total Change In Net Position	(128,897)	(574,940)	(5,598)	0	0	0	0	

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Budgeting Worksheet
\$1 \$1 Water - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Income or Expense								
Income From Operations:								
Operating Income								
5140 Water Revenue	1,110,491	1,238,401	1,387,071	1,456,700	0	1,558,000	0	
5141 DCWCD Excess water use surcharge	15,062	14,010	4,950	16,000	0	16,000	0	
5310 Connection Fees	5,800	22,100	4,060	5,000	0	5,000	0	
5410 Penalties & Fines	33,054	34,932	29,345	30,000	0	30,000	0	
5490 Miscellaneous	800	485	8,420	0	0	0	0	
5510 Grants	0	155,180	0	0	0	0	0	
Total Operating Income	1,165,307	1,466,108	1,433,847	1,507,700	0	1,609,000	0	
Operating expense								
Administration								
6660.110 Admin SALARIES & WAGES	222,445	214,721	192,142	235,000	0	245,500	0	
6660.120 Admin PART TIME EMPLOYEES	789	0	0	0	0	0	0	
6660.130 Admin EMPLOYEE BENEFITS	100,744	98,290	83,535	100,000	0	147,000	0	
6660.210 Admin BOOKS, SUBSCRIPTIONS & MEMBE	1,959	1,737	1,826	2,000	0	2,000	0	
6660.230 Admin TRAVEL & TRAINING	2,750	2,438	2,704	3,500	0	4,000	0	
6660.240 Admin OFFICE EXPENSE, SUPPLIES & PO	7,773	7,436	6,418	8,000	0	8,000	0	
6660.250 Admin OPERATING SUPPLIES & MAINTEN	1,015	1,260	1,155	1,500	0	1,500	0	
6660.260 Admin WCWCD Excess surcharge expenses	7,930	11,869	5,142	16,000	0	16,000	0	
6660.280 Admin UTILITIES	7,470	8,213	6,497	8,500	0	9,500	0	
6660.290 Admin TELEPHONE & COMMUNICATION	2,937	883	686	4,500	0	5,000	0	
6660.315 Admin SOFTWARE OR INFORMATION	8,261	9,520	8,356	11,000	0	10,000	0	
6660.410 Admin PRODUCT OR SERVICES PURCHAS	37,901	38,426	29,261	41,000	0	41,000	0	
6660.440 Admin CONNECTION COSTS	77,658	80,499	60,792	85,200	0	96,000	0	
6660.450 Admin SYSTEMS MAINTENANCE	125	225	75	500	0	500	0	
6660.460 Admin CONTRACTED SERVICES	2,657	2,122	1,525	2,500	0	2,500	0	
6660.510 Admin INSURANCE	19	8,886	9,165	12,000	0	12,000	0	
6660.610 Admin MISCELLANEOUS CHARGES	0	0	11,159	70,000	0	0	0	
Total Administration	481,535	486,527	420,438	601,200	0	680,500	0	
Maintenance								
6340.110 O&M SALARIES & WAGES	185,139	207,789	181,994	223,500	0	265,500	0	
6340.130 O&M EMPLOYEE BENEFITS	107,085	107,269	102,161	122,000	0	204,000	0	
6340.250 O&M EQUIPMENT OPERATING SUPPLIES	24,416	24,151	28,685	40,500	0	36,500	0	
6340.270 O&M B&G OPERATING AND MAINTENANC	153,134	57,753	0	0	0	0	0	
6340.280 O&M UTILITIES	0	0	0	0	0	4,500	0	
6340.410 O&M PRODUCT OR SERVICE PURCHASE	5,770	10,279	7,751	10,500	0	10,500	0	
6340.420 O&M PURIFICATION AND TREATMENT CO	2,000	5,574	0	1,000	0	1,000	0	
6340.440 O&M NEW SERVICES	24,087	34,713	30,380	31,000	0	40,000	0	
6340.450 O&M SYSTEMS MAINTENANCE	101,780	104,467	51,472	88,500	0	103,000	0	
6340.455 O&M FUTURE REPAIR & REPLACEMENT	0	0	5,158	40,000	0	100,000	0	
6340.610 O&M MISCELLANEOUS CHARGES	0	0	0	120,000	0	0	0	
6340.690 O&M DEPRECIATION	118,418	110,601	96,442	132,000	0	138,000	0	
6340.740 O&M EQUIP EXP / CAPITAL IMPR	33,000	0	0	0	0	0	0	
Total Maintenance	754,830	662,594	504,043	809,000	0	903,000	0	
Total Operating expense	1,236,365	1,149,121	924,480	1,410,200	0	1,503,500	0	

La Verkin City
Budgeting Worksheet
51 51 Water - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Total Income From Operations:	(71,059)	316,988	509,366	97,500	0	105,500	0	
Non-Operating Items:								
Non-Operating Income								
5470 Sale of fixed assets	27,000	0	0	0	0	0	0	
5520 Impact Fees	50,962	78,401	19,418	37,500	0	37,500	0	
5610 Interest Income	72,345	76,467	1,865	0	0	0	0	
5810 Transfer from General Fund	8,000	0	0	8,000	0	0	0	
Total Non-Operating Income	158,307	154,868	21,283	45,500	0	37,500	0	
Non-operating expense								
6340.820 O&M INTEREST EXPENSE	2,414	2,205	0	0	0	0	0	
6650.821 Admin INTEREST EXPENSE 2010 Water Rev	8,155	7,004	6,409	48,500	0	48,500	0	
6650.822 Admin INTEREST EXPENSE 2022 Water Rev	18,071	17,678	17,286	17,500	0	17,500	0	
8001 Pension Expense (GASB 68)	(9,816)	16,888	0	0	0	0	0	
8001.1 2014 Silver Acres Bond Repayment	0	0	0	16,000	0	16,000	0	
9110 Transfer to General Fund	35,000	35,000	0	35,000	0	35,000	0	
9130.5 Transfer to DS CONT 2022 STREET BOND	0	0	0	26,000	0	26,000	0	
Total Non-operating expense	54,024	78,775	23,695	143,000	0	143,000	0	
Total Non-Operating Items:	104,283	76,093	(2,412)	(97,500)	0	(105,500)	0	
Total Income or Expense	33,224	393,080	506,954	0	0	0	0	

La Verkin City
 Budgeting Worksheet
 52 52 Sewer - 07/01/2026 to 06/30/2027
 100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Income or Expense								
Income From Operations:								
Operating Income								
5110 Sewer Revenue	806,137	885,673	777,714	933,000	0	958,000	0	
Total Operating Income	806,137	885,673	777,714	933,000	0	958,000	0	
Operating expense								
6260.110 Sewer SALARIES & WAGES	16,952	24,489	21,244	28,500	0	27,000	0	
6260.130 Sewer EMPLOYEE BENEFITS	9,454	11,571	9,288	12,500	0	18,000	0	
6260.520 Sewer PAYMENT TO ASH CREEK	750,521	846,424	661,907	892,000	0	913,000	0	
Total Operating expense	776,926	882,484	692,439	933,000	0	958,000	0	
Total Income From Operations:	29,211	3,189	85,275	0	0	0	0	
Total Income or Expense	29,211	3,189	85,275	0	0	0	0	

La Verkin City
Budgeting Worksheet
53 53 Irrigation - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Income or Expense								
Income From Operations:								
Operating Income								
5110 Irrigation Revenue	108,455	110,376	87,656	109,000	0	111,000	0	
5310 Irrigation CONNECTION FEES	4,931	3,304	2,250	3,000	0	3,000	0	
5410 Irrigation PENALTIES	781	1,296	948	500	0	500	0	
5530 Irrigation ASSESSMENT	29,834	29,487	28,838	29,000	0	29,000	0	
Total Operating Income	144,001	144,463	119,692	141,500	0	143,500	0	
Operating expense								
6310.110 Irrigation SALARIES & WAGES	68,318	54,539	47,669	58,000	0	55,500	0	
6310.130 Irrigation EMPLOYEE BENEFITS	35,244	27,393	24,403	28,900	0	35,500	0	
6310.240 Irrigation OFFICE EXPENSE, SUPPLIES & P	1,482	1,235	1,122	1,200	0	1,000	0	
6310.250 Irrigation EQUIPMENT OPERATING SUPPLIE	3,251	4,491	6,613	8,000	0	6,500	0	
6310.260 Irrigation NEW WATER MAINS	60	0	0	0	0	0	0	
6310.290 Irrigation TELEPHONE & COMMUNICATIONS	492	308	240	350	0	500	0	
6310.315 Irrigation COMPUTER EQUIPMENT	2,954	3,039	2,864	2,850	0	2,000	0	
6310.450 Irrigation WATER MAIN REPAIR	14,861	19,790	11,931	12,500	0	14,000	0	
6310.510 Irrigation INSURANCE	19	8,886	9,165	9,200	0	9,000	0	
6310.690 Irrigation DEPRECIATION	20,473	20,473	17,051	23,500	0	22,500	0	
Total Operating expense	146,556	140,155	120,857	144,500	0	146,500	0	
Total Income From Operations:	(2,555)	4,308	(1,175)	(3,000)	0	(3,000)	0	
Non-Operating Items:								
Non-Operating Income								
5490 Irrigation MISCELLANEOUS	100	0	0	0	0	0	0	
5520 Irrigation IMPACT FEES	7,030	8,034	6,408	14,000	0	14,000	0	
5610 Irrigation INTEREST INCOME	12,800	14,647	0	0	0	0	0	
Total Non-Operating Income	19,930	22,681	6,408	14,000	0	14,000	0	
Non-Operating expense								
8001 Pension Expense (GASB 68)	(1,791)	3,136	0	0	0	0	0	
8001.1 2010 Bond Repayment	0	0	0	11,000	0	11,000	0	
Total Non-Operating expense	(1,791)	3,136	0	11,000	0	11,000	0	
Total Non-Operating Items:	21,721	19,545	6,408	3,000	0	3,000	0	
Total Income or Expense	19,066	23,853	5,233	0	0	0	0	

La Verkin City

Budgeting Worksheet
64 54 Garbage - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

Income or Expense	2024 Actual	2025 Actual	2025 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Income From Operations:								
Operating Income								
5110 Garbage Revenue	358,151	375,267	320,203	390,000	0	388,500	0	0
Total Operating Income	358,151	375,267	320,203	390,000	0	388,500	0	0
Operating expense								
6260.110 Garbage SALARIES & WAGES	16,095	21,052	18,474	24,000	0	22,500	0	0
6260.130 Garbage EMPLOYEE BENEFITS	9,947	9,959	8,300	12,000	0	15,000	0	0
6260.410 Garbage PAYMENT TO WASH CO SW	330,712	342,827	264,382	354,000	0	351,000	0	0
Total Operating expense	356,653	373,839	291,157	390,000	0	388,500	0	0
Total Income From Operations:	1,497	1,629	29,047	0	0	0	0	0
Total Income or Expense	1,497	1,629	29,047	0	0	0	0	0

La Verkin City
Budgeting Worksheet
55 55 Drainage - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Income or Expense								
Income From Operations:								
Operating income								
5110 Drainage Revenue	242,034	268,112	225,870	254,000	0	270,000	0	
Total Operating income	242,034	268,112	225,870	254,000	0	270,000	0	
Operating expense								
Administration								
6350.110 Drainage SALARIES & WAGES	74,451	96,666	85,333	111,000	0	108,750	0	
6350.130 Drainage EMPLOYEE BENEFITS	35,725	46,162	40,514	53,000	0	71,750	0	
6350.240 Drainage OFFICE EXPENSE, SUPPLIES AN	3,089	2,965	2,567	4,200	0	4,200	0	
6350.250 Drainage EQUIPMENT OPERATING SUPPLI	7,388	7,275	8,262	9,000	0	7,500	0	
6350.290 Drainage TELEPHONE & COMMUNICATION	413	0	0	2,400	0	2,400	0	
6350.315 Drainage SOFTWARE & COMPUTER EQUI	2,954	3,440	2,664	4,000	0	4,000	0	
6350.440 Drainage NEW SERVICES	12,673	18,331	1,827	17,000	0	22,000	0	
6350.510 Drainage INSURANCE	19	8,886	9,165	10,000	0	10,000	0	
6350.610 Drainage MISCELLANEOUS CHARGES	5,000	4,917	0	0	0	0	0	
6350.690 Drainage DEPRECIATION	9,717	12,853	14,000	20,400	0	18,400	0	
6350.740 Drainage EQUIP EXP / CAPITAL IMPR	11,000	0	0	0	0	0	0	
Total Administration	162,428	201,494	164,431	231,000	0	247,000	0	
Total Operating expense	162,428	201,494	164,431	231,000	0	247,000	0	
Total Income From Operations:	79,606	66,618	61,438	23,000	0	23,000	0	
Non-Operating items:								
Non-operating income								
5520 Drainage S/D IMPACT	141,247	73,406	7,314	12,000	0	12,000	0	
5610 Drainage INTEREST INCOME	8,000	20,167	0	0	0	0	0	
Total Non-operating income	149,247	93,573	7,314	12,000	0	12,000	0	
Non-operating expense								
8001 Pension Expense (GASB 68)	(2,904)	5,092	0	0	0	0	0	
9110.1 Transfer to General Fund	35,000	35,000	0	35,000	0	35,000	0	
Total Non-operating expense	32,096	40,092	0	35,000	0	35,000	0	
Total Non-Operating items:	117,151	53,481	7,314	(23,000)	0	(23,000)	0	
Total Income or Expense	196,757	120,099	68,752	0	0	0	0	

La Verkin City
 Budgeting Worksheet
 57 57 Cemetery - 07/01/2026 to 06/30/2027
 100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Charges for services								
3480 Cemetery PERPETUAL	7,050	4,200	4,200	4,000	0	5,000	0	
3481 Cemetery LOT SALES	13,660	9,905	12,490	4,000	0	5,000	0	
3483 Cemetery GRAVE OPENING	5,800	6,450	5,540	3,000	0	5,000	0	
Total Charges for services	26,510	20,555	22,230	11,000	0	15,000	0	
Total Revenue:	26,510	20,555	22,230	11,000	0	15,000	0	
Expenditures:								
Transfers								
4810 Transfer to General Fund	12,000	12,000	0	11,000	0	15,000	0	
Total Transfers	12,000	12,000	0	11,000	0	15,000	0	
Total Expenditures:	12,000	12,000	0	11,000	0	15,000	0	
Total Change In Net Position	14,510	8,555	22,230	0	0	0	0	

La Verkin City
 Budgeting Worksheet
 91 91 General Fixed Assets - 07/01/2026 to 06/30/2027
 100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Expenditures:								
Miscellaneous		75,708	0	0	0	0	0	
4101 Admin GASB 68	(43,147)	75,708	0	0	0	0	0	
Total Miscellaneous	(43,147)	75,708	0	0	0	0	0	
Total Expenditures:	(43,147)	75,708	0	0	0	0	0	
Total Change In Net Position	43,147	(75,708)	0	0	0	0	0	