

Toquerville City
Interim 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 Tentative Budget	2027 Interim Budget
Change In Net Position				
Revenue:				
Taxes				
31-100 General Prop Taxes-Current	276,903	290,000	398,000	398,000
31-200 Taxes Delinquent	16,804	11,000	10,000	10,000
31-300 Sales & Use Tax	382,013	400,000	400,000	400,000
31-310 Telecommunications Muni Tax	6,521	7,000	7,000	7,000
31-330 Transient Room Tax	12,319	13,000	13,000	13,000
31-340 Alcoholic Beverage Enforcement	1,327	1,400	1,500	1,500
31-400 Energy & Franchise Taxes	118,167	140,000	134,000	134,000
31-600 Transportation & Hwy SalesTax	35,803	37,000	69,000	69,000
31-700 Fee-in-lieu of Property Taxes	20,970	20,000	20,000	20,000
31-800 Taxes Interest & Penalty	1,583	1,100	1,000	1,000
31-900 RAP Tax	39,821	38,000	40,000	40,000
Total Taxes	912,229	958,500	1,093,500	1,093,500
Licenses and Permits				
32-100 Business License Fees	3,130	3,200	3,000	3,000
32-200 Building Permit Fees	77,238	140,000	346,000	238,000
32-201 Building Permit State Fee	116	2,000	1,000	1,000
32-205 Nightly Rental Permit Fees	842	800	1,000	1,000
32-210 Encroachment Permit Fees	(834)	3,000	2,000	2,000
32-211 Grading & Excavation Permit Fees	9,133	9,500	8,000	8,000
32-215 Sign Permit Fees	8,470	8,400	8,400	8,400
32-220 Conditional Use Permits	0.00	100	500	500
32-290 Dog License	555	700	500	500
32-300 Miscellaneous Permits	250	200	200	200
Total Licenses and Permits	98,900	167,900	370,600	262,600
Intergovernmental Revenue				
33-560 Intergovernmental Rev. :Class C	152,619	150,000	188,000	188,000
33-990 Grants	62,730	0.00	0.00	0.00
Total Intergovernmental Revenue	215,349	150,000	188,000	188,000
Charges for Services				
32-209 Variance/Notice of Appeal Application	7,197	1,200	1,000	1,000
32-212 Public Improvements Inspection Fee	4,119	60,000	95,000	95,000
34-100 Building Permit Plan Review Fee	11,850	42,000	52,000	52,000
34-105 Floodplain Compliance Review	2,545	5,000	2,000	2,000
34-130 Zoning & Subdivision Fees	5,550	10,000	60,000	60,000
34-155 Justice Court Revenue	4,452	5,000	17,000	17,000
34-170 Charges for Services Legal	41,745	50,000	10,000	10,000
34-180 Charges for Services Engineer	20,020	20,000	10,000	10,000
34-410 Sewer Collection	358,243	390,000	414,000	414,000
34-420 Sewer & Garbage Late Fees	5,530	6,000	6,000	6,000
34-430 Trash Collection	160,243	170,000	180,000	180,000
34-440 Stormwater Utility Fee	61,971	0.00	0.00	0.00
34-800 Cemetery Burial Right Sales	11,223	15,000	2,000	2,000
34-810 Opening/Closing Grave	18,270	15,000	12,000	12,000
34-900 Miscellaneous Donations	(122)	0.00	0.00	0.00
Total Charges for Services	712,834	789,200	861,000	861,000
Interest				
36-100 Interest Income - OTHER	59,553	45,000	20,000	20,000
Total Interest	59,553	45,000	20,000	20,000
Miscellaneous Revenue				
36-150 Miscellaneous Revenue	3,581	1,500	1,000	1,000
36-200 Town Hall Rental	150	200	200	200
36-220 Park Rental	5,250	2,500	2,000	2,000
36-600 Park Donations	1,347	1,000	0.00	0.00
36-610 Credit Card Processing Fees	3,607	2,500	4,000	4,000
36-622 4th of July	218	200	0.00	0.00
36-623 Turkey Trot	0.00	0.00	1,500	1,500
Total Miscellaneous Revenue	14,154	7,900	8,700	8,700
Contributions and Transfers In				
39-800 Appropriation of Funds - RAP	0.00	145,000	0.00	0.00
39-900 Appropriation of Funds	0.00	58,000	0.00	0.00

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	2025 Actual	2026 Estimated Budget	2027 Tentative Budget	2027 Interim Budget
Total Contributions and Transfers In	0.00	203,000	0.00	0.00
Total Revenue:	2,013,018	2,321,500	2,541,800	2,433,800
Expenditures:				
General Government				
Executive				
42-120 Wages	30,000	30,000	30,000	30,000
42-130 Payroll Taxes	2,295	2,700	2,700	2,700
42-230 Travel & Training	790	2,900	1,700	1,320
42-270 Internet & Phone Service	0.00	0.00	500	500
42-600 Vehicle Leases	8,685	8,700	8,600	8,600
42-601 Fuel	2,675	2,800	1,500	1,500
42-602 Vehicle Maintenance	1,809	800	1,000	1,000
42-615 Uniforms	50	200	100	100
Total Executive	46,304	48,100	46,100	45,720
Administration				
45-100 Wages	322,314	150,000	160,000	148,000
45-102 Insurance	51,416	36,000	38,200	35,300
45-103 Retirement	33,624	24,000	25,500	23,600
45-130 Payroll Taxes	16,311	13,500	14,400	13,300
45-135 Town Hall Maintenance Supplies	8,452	9,000	5,000	2,800
45-140 Town Hall Utilities	5,083	5,100	4,000	4,000
45-210 Subscriptions & Memberships	3,437	3,600	3,700	3,700
45-230 Travel & Training	6,005	6,200	5,000	3,000
45-240 Office Supplies	4,096	5,000	3,000	2,000
45-270 Internet & Phone Service	7,476	6,500	5,000	5,000
45-290 Professional Services	8,537	9,500	7,100	2,300
45-305 Accountant/Auditor	29,441	35,000	12,000	12,000
45-310 Engineering	18,676	0.00	0.00	0.00
45-320 Legal	213,218	260,000	252,000	150,000
45-325 IT Services	24,825	27,000	27,000	27,000
45-330 Public Notices	50	200	0.00	0.00
45-335 Codification	2,615	2,500	4,000	4,000
45-340 Equipment & Software	21,960	27,000	27,600	26,746
45-345 Elections	0.00	5,700	0.00	0.00
45-510 Insurance & Surety Bond	27,576	40,000	40,000	40,000
45-600 Vehicle Leases	17,481	6,000	9,000	9,000
45-601 Fuel	505	1,000	900	900
45-602 Vehicle Maintenance	504	1,500	1,200	750
45-615 Uniforms	178	100	100	100
45-700 Dumpsters	1,918	5,000	2,000	2,000
45-800 Miscellaneous Bank Fees	1,260	1,000	4,500	4,500
Total Administration	826,957	680,400	651,200	519,996
Planning & Zoning				
52-100 Wages	31,849	112,000	141,000	141,000
52-102 Insurance	8,665	26,300	33,900	33,900
52-103 Retirement	4,797	18,000	22,600	22,600
52-130 Payroll Taxes	2,262	5,000	12,700	12,700
52-210 Subscriptions & Memberships	1,186	800	1,100	1,100
52-230 Travel & Training	3,093	5,500	4,650	2,242
52-240 Office Supplies	163	500	300	300
52-270 Internet & Phone Service	1,626	1,800	1,800	1,800
52-290 Professional Services	0.00	0.00	50,000	50,000
52-310 Engineering	0.00	10,000	12,000	12,000
52-340 Equipment & Software	324	3,500	2,550	2,550
52-600 Vehicle Leases	2,971	6,000	3,000	3,000
52-601 Fuel	249	1,000	600	600
52-602 Vehicle Maintenance	202	200	200	200
52-615 Uniforms	0.00	200	200	200
52-619 GIS Updates	3,373	6,300	4,300	4,300
52-620 Capital Facilities Plan Update	0.00	2,000	0.00	0.00
52-624 Transportation Master Plan	27,193	59,000	0.00	0.00
52-630 Economic Development	178	1,000	0.00	0.00
52-635 Community Planning	1,833	2,000	2,000	2,000
Total Planning & Zoning	89,965	261,100	292,900	290,492

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Toquerville Secondary Water System				
53-205 Assessment Fees	3,669	4,000	4,800	4,800
Total Toquerville Secondary Water System	3,669	4,000	4,800	4,800
Total General Government	966,894	993,600	995,000	861,008
Culture & Recreation				
67-100 Wages	22,656	30,000	45,000	45,000
67-102 Insurance	351	0.00	0.00	0.00
67-103 Retirement	463	0.00	0.00	0.00
67-130 Payroll Taxes	1,726	3,700	4,100	4,100
67-200 City Celebrations & Events	987	500	500	500
67-202 Easter	1,804	1,500	2,000	2,000
67-204 4th of July	5,106	5,000	5,000	5,000
67-205 Fall Festival	1,554	1,500	2,000	1,363
67-206 Christmas	4,574	1,600	3,400	3,400
67-207 Memorial Day	442	500	500	500
67-208 Veteran's Day	662	500	500	500
67-209 Turkey Trot	0.00	300	1,500	1,500
67-210 Wreaths Across America	1,447	1,500	2,700	2,700
67-211 State of the City	0.00	700	0.00	0.00
67-212 Movies in the Park	0.00	0.00	1,700	1,700
67-270 Internet & Phone Service	694	600	500	500
67-340 Equipment & Software	1,350	1,100	1,100	1,100
67-500 Other Celebrations	896	1,500	0.00	0.00
67-550 City Holiday Flags	500	500	500	500
67-601 Fuel	221	300	0.00	0.00
67-660 Miss Toquerville Pageant/Supplies	3,661	2,500	4,500	4,500
67-661 Miss Toquerville Scholarship	1,750	2,000	2,000	2,000
Total Culture & Recreation	50,843	55,800	77,500	76,863
FEMA				
68-135 FEMA Certified Floodplain Management	2,635	5,000	5,000	5,000
Total FEMA	2,635	5,000	5,000	5,000
Parks, Trails, and Public Property				
Tree City				
61-655 Tree City Projects	2,470	4,000	4,000	4,000
Total Tree City	2,470	4,000	4,000	4,000
Utility Collections				
62-350 Sewer Fees	340,640	380,000	396,000	396,000
62-360 Garbage collection	145,374	175,000	162,000	162,000
Total Utility Collections	486,014	555,000	558,000	558,000
Parks				
64-100 Wages	71,445	90,000	92,000	92,000
64-102 Insurance	17,420	24,000	21,900	21,900
64-103 Retirement	9,236	14,000	14,600	14,600
64-125 Maintenance Supplies	12,941	8,000	20,800	13,300
64-130 Payroll Taxes	5,363	9,600	8,200	8,200
64-140 Utilities	4,001	2,500	4,500	4,500
64-230 Travel & Training	1,112	500	2,000	2,000
64-240 Office Supplies	63	200	100	100
64-270 Internet & Phone Service	2,076	3,000	4,300	4,300
64-340 Equipment & Software	0.00	5,400	0.00	0.00
64-600 Vehicle Leases	7,952	14,700	13,300	13,300
64-601 Fuel	3,285	3,500	4,600	4,600
64-602 Vehicle Maintenance	4,137	1,000	7,400	7,400
64-615 Uniforms	1,178	1,000	1,200	1,200
64-655 Tree Maintenance	0.00	4,000	4,000	4,000
64-695 Tools	240	2,000	13,500	4,254
Total Parks	140,449	183,400	212,400	195,654
Cemetery				
65-100 Wages	66,647	80,000	85,000	85,000
65-102 Insurance	17,124	21,000	20,400	20,400
65-103 Retirement	8,561	14,000	13,600	13,600
65-125 Maintenance Supplies	6,274	4,000	18,100	13,050

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65-130 Payroll Taxes	5,029	6,000	7,700	7,700
65-140 Utilities	379	300	400	400
65-230 Travel & Training	109	500	500	0.00
65-240 Office Supplies	21	200	100	100
65-270 Internet & Phone Service	260	400	700	700
65-340 Equipment & Software	615	5,400	0.00	0.00
65-600 Vehicle Leases	11,584	13,100	13,400	13,400
65-601 Fuel	4,143	4,000	3,900	3,900
65-602 Vehicle Maintenance	4,934	1,100	6,700	6,700
65-615 Uniforms	790	1,000	1,000	1,000
65-695 Tools	89	2,500	10,000	1,008
Total Cemetery	126,560	153,500	181,500	166,958
Total Parks, Trails, and Public Property	755,492	895,900	955,900	924,612
Public Safety				
Public Safety				
54-100 Wages	22,066	0.00	0.00	12,000
54-102 Insurance	0.00	0.00	0.00	2,900
54-103 Retirement	0.00	0.00	0.00	2,000
54-130 Payroll Taxes	1,688	0.00	0.00	1,000
54-230 Travel & Training	1,326	0.00	0.00	0.00
54-240 Office Supplies	58	0.00	0.00	0.00
54-270 Internet & Phone Service	482	0.00	0.00	0.00
54-285 Streetlights	14,168	12,700	15,000	15,000
54-301 Radio Station	11,655	0.00	0.00	0.00
54-340 Equipment & Software	1,350	2,600	1,100	1,100
54-375 Police	45,728	70,000	70,000	70,000
54-610 City Prosecutor - Legal	27,782	30,000	32,000	31,029
54-615 Uniforms	169	200	0.00	0.00
54-680 Animal Control	1,000	500	0.00	0.00
Total Public Safety	127,472	116,000	118,100	135,029
Building Inspections				
59-210 Subscriptions & Memberships	953	500	1,000	208
59-270 Internet & Phone Service	160	500	300	300
59-610 Contract Services	31,475	45,000	95,000	66,000
Total Building Inspections	32,588	46,000	96,300	66,508
Total Public Safety	160,060	162,000	214,400	201,537
Streets, Highways, & Public Roadways				
Streets				
60-100 Wages	70,146	78,000	63,000	63,000
60-102 Insurance	18,206	19,000	15,200	15,200
60-103 Retirement	10,443	13,000	10,100	10,100
60-130 Payroll Taxes	5,140	7,000	5,700	5,700
60-200 Sidewalks Repair/Maintenance	665	1,500	10,500	10,500
60-230 Travel & Training	374	2,500	2,500	2,500
60-240 Office Supplies	43	200	100	100
60-270 Internet & Phone Service	280	800	600	600
60-340 Equipment & Software	0.00	2,000	2,500	2,500
60-440 Repair and Maintenance	5,752	35,000	123,000	103,000
60-600 Vehicle Leases	9,661	14,600	13,200	13,200
60-601 Fuel	1,765	1,500	2,700	2,700
60-602 Vehicle Maintenance	1,806	5,100	8,600	8,600
60-615 Uniforms	1,152	1,300	1,300	1,300
60-620 Other Streets	420	1,200	0.00	0.00
60-695 Tools	971	2,500	11,000	3,780
Total Streets	126,825	185,200	270,000	242,780
Total Streets, Highways, & Public Roadways	126,825	185,200	270,000	242,780
Debt Service				
71-100 Debt Service CIB Loan	22,000	22,000	22,000	22,000
71-101 Debt Service Interest	1,650	2,000	2,000	2,000
Total Debt Service	23,650	24,000	24,000	24,000
Transfers Out				
70-105 Restricted TnT Property Tax Revenue	0.00	0.00	0.00	98,000

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Total Transfers Out	0.00	0.00	0.00	98,000
Total Expenditures:	2,086,399	2,321,500	2,541,800	2,433,800
Total Change In Net Position	(73,381)	0.00	0.00	0.00

Toquerville City
Interim 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 Tentative Budget	2027 Interim Budget
Change In Net Position				
Revenue:				
Impact Fees				
34-800 Impact Fees - PARKS, REC & TRAILS	104,500	225,500	990,000	0.00
34-810 Impact Fees - STREETS	52,554	290,400	497,880	0.00
34-830 Impact Fees - STORM DRAIN	9,215	0.00	0.00	0.00
Total Impact Fees	166,269	515,900	1,487,880	0.00
Interest				
36-100 Interest Income - PARKS, REC & TRAILS	6,819	5,000	5,000	0.00
36-110 Interest Income - STREETS	6,972	5,000	5,000	0.00
36-130 Interest Income - STORM DRAIN	524	0.00	0.00	0.00
Total Interest	14,315	10,000	10,000	0.00
Miscellaneous Revenue				
36-600 Misc Income - Streets	44,875	0.00	0.00	0.00
36-700 Grant Revenue	0.00	0.00	50,000	0.00
Total Miscellaneous Revenue	44,875	0.00	50,000	0.00
Contributions and Transfers In				
39-900 Appropriation of Funds	0.00	14,100	73,000	0.00
Total Contributions and Transfers In	0.00	14,100	73,000	0.00
Total Revenue:	225,459	540,000	1,620,880	0.00
Expenditures:				
Capital Projects				
40-290 Professional Services	0.00	40,000	105,000	0.00
40-730 Capital Projects - CFP #18 WESTFIELD PARK	4,497	500,000	73,000	0.00
40-731 Capital Projects - CFP #12 CHOLLA DR TURN LANE	14,638	0.00	0.00	0.00
Total Capital Projects	19,135	540,000	178,000	0.00
Total Expenditures:	19,135	540,000	178,000	0.00
Total Change In Net Position	206,324	0.00	1,442,880	0.00

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41 Toquerville Parkway Project 22 - 07/01/2026 to 06/30/2027
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	2025 Actual	2026 Estimated Budget	2027 Tentative Budget	2027 Interim Budget
Change In Net Position				
Revenue:				
Miscellaneous Revenue				
36-100 Interest Revenue 9004 (state)	237,801	0.00	50,000	0.00
36-110 Interest Revenue 8229 (PID)	7,002	0.00	0.00	0.00
36-600 Revenue	8,175,737	0.00	0.00	0.00
Total Miscellaneous Revenue	8,420,540	0.00	50,000	0.00
Contributions and Transfers In				
36-900 Appropriation of Funds	0.00	4,600,000	183,000	0.00
Total Contributions and Transfers In	0.00	4,600,000	183,000	0.00
Total Revenue:	8,420,540	4,600,000	233,000	0.00
Expenditures:				
Capital Projects				
40-721 Administration - Package B	734,566	500,000	0.00	0.00
40-722 ROW Acquisition	286,183	100,000	0.00	0.00
40-731 Construction - Package B	7,399,791	4,000,000	233,000	0.00
Total Capital Projects	8,420,540	4,600,000	233,000	0.00
Total Expenditures:	8,420,540	4,600,000	233,000	0.00
Total Change In Net Position	0	0.00	0.00	0.00

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51 Water Fund - 07/01/2026 to 06/30/2027
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	2025 Actual	2026 Estimated Budget	2027 Tentative Budget	2027 Interim Budget
Income or Expense				
Income From Operations:				
Operating Income				
34-100 Services:Daily Receipts	699,593	800,000	850,000	0.00
34-115 WCWCD H2O Excess Annual Purcha	0.00	30,000	12,000	0.00
34-120 Late Fees	5,530	15,000	10,000	0.00
34-130 Shut off Notice Fees	3,342	3,500	2,500	0.00
34-150 Services:Connection Fees	10,220	25,000	90,000	0.00
34-320 Hydrant Rentals Revenue	6,923	2,200	0.00	0.00
Total Operating Income	725,607	875,700	964,500	0.00
Operating Expense				
Water Fund Administration				
40-100 Wages	284,010	273,000	356,000	0.00
40-102 Insurance	81,433	85,000	83,100	0.00
40-103 Retirement	41,539	44,000	55,400	0.00
40-107 Benefit Expense (GASB68)	14,727	0.00	0.00	0.00
40-130 Payroll Taxes	20,897	25,000	31,200	0.00
40-140 Utilities	24,501	40,000	45,000	0.00
40-200 Materials & Supplies	37,803	52,300	64,300	0.00
40-210 Subscriptions & Memberships	1,949	1,600	1,600	0.00
40-230 Travel & Training	2,472	1,900	3,050	0.00
40-240 Office Supplies	4,946	4,700	6,200	0.00
40-270 Internet & Phone Service	1,596	900	2,200	0.00
40-290 Professional Services	1,998	34,200	65,500	0.00
40-300 Credit Card Processing Fees	14,908	7,200	16,500	0.00
40-305 State Compliance & Testing	1,434	1,400	2,500	0.00
40-340 Equipment & Software	5,491	25,400	6,930	0.00
40-390 Contractual Services	41,903	20,300	64,500	0.00
40-395 Blue Stakes of Utah 811	891	600	800	0.00
40-600 Vehicle Leases	29,070	26,200	27,650	0.00
40-601 Fuel	6,242	3,500	6,500	0.00
40-602 Vehicle Maintenance	9,682	9,700	25,100	0.00
40-610 Other Expense	1,198	5,500	0.00	0.00
40-615 Uniforms	1,201	1,300	1,575	0.00
40-620 GIS Updates	0.00	0.00	4,300	0.00
40-691 Principle Repayment	0.00	0.00	59,000	0.00
40-695 Tools	5,141	5,600	108,500	0.00
40-790 Depreciation	144,442	160,000	150,000	0.00
Total Water Fund Administration	779,473	829,300	1,187,405	0.00
Plans				
45-110 Water Conservation Plan Update 2023	1,386	0.00	0.00	0.00
Total Plans	1,386	0.00	0.00	0.00
Total Operating Expense	780,859	829,300	1,187,405	0.00
Total Income From Operations:	(55,252)	46,400	(222,905)	0.00
Non-Operating Items:				
Non-Operating Income				
34-800 Impact Fee - WATER FUND	71,190	150,000	610,200	0.00
36-100 Interest Income - WATER FUND	7,018	8,000	6,300	0.00
36-110 Interest Income	33,071	37,000	40,000	0.00
Total Non-Operating Income	111,280	195,000	656,500	0.00
Non-Operating Expense				
50-730 Capital Projects - Water Projects	0.00	0.00	375,000	0.00
50-740 Capital Projects - CFP #24 2MG West Off-site Tank	0.00	60,000	0.00	0.00
50-741 Capital Projects - CFP #X2 Westfield Tank Floor	0.00	0.00	350,000	0.00
Total Non-Operating Expense	0.00	60,000	725,000	0.00
Total Non-Operating Items:	111,280	135,000	(68,500)	0.00
Total Income or Expense	56,028	181,400	(291,405)	0.00

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

	2025 Actual	2026 Estimated Budget	2027 Tentative Budget	2027 Interim Budget
Change In Net Position				
Revenue:				
Charges for Services				
30-100 Cemetery Perpetual Care Fees	7,517	7,500	2,000	0.00
Total Charges for Services	7,517	7,500	2,000	0.00
Interest				
36-100 Interest Earned-Perpetual Care	3,690	2,500	3,500	0.00
Total Interest	3,690	2,500	3,500	0.00
Total Revenue:	11,208	10,000	5,500	0.00
Total Change In Net Position	11,208	10,000	5,500	0.00