

TOQUERVILLE CITY
 BALANCE SHEET
 APRIL 30, 2019

GENERAL FUND

ASSETS

| | | | |
|----------|------------------------------|------------|-------------------|
| 10-10100 | CASH IN COMBINED CASH FUND | 476,060.41 | |
| 10-10102 | CIB DEBT SERVICE | 84,378.71 | |
| 10-10140 | CASH-TRE PARK IMPROVEMENT | 9.52 | |
| 10-13100 | ACCOUNTS RECEIVABLE | 27,347.24 | |
| 10-13120 | ALLOWANCE FOR DOUBTFUL ACCTS | (464.52) | |
| 10-14111 | PROPERTY TAX RECEIVABLE | 111,775.00 | |
| 10-15800 | PREPAID EXPENSE | 720.00 | |
| | TOTAL ASSETS | | <u>699,826.36</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|--------------------------------|-------------|------------|
| 10-20200 | ACCOUNTS PAYABLE - GF | (9.80) | |
| 10-21100 | ACCRUED WAGES PAYABLE | (6,641.45) | |
| 10-21110 | FICA & FED WITHHOLDING PAYABLE | (60.12) | |
| 10-21130 | UT STATE WITHHOLDING PAYABLE | 4,041.88 | |
| 10-21135 | INSURANCE PAYABLES | (674.94) | |
| 10-21180 | CONSTRUCTION CLEANUP DEPOSIT | 26,000.00 | |
| 10-22350 | DEFERRED REVENUE -PROPERTY TAX | 111,775.00 | |
| | TOTAL LIABILITIES | | 134,430.57 |

FUND EQUITY

| | | | |
|----------|---------------------------------|---------------|--|
| 10-28050 | MISS TOQUERVILLE UNRESTR-DESIG | 4,421.46 | |
| 10-28250 | RAP TAX RESTRICTED | 41,330.67 | |
| 10-28600 | SALES TAX REVENUE BOND 2006 | 36,350.00 | |
| 10-28610 | EXCIS TAX REVENUE BOND 2010 | 81,688.75 | |
| | UNAPPROPRIATED FUND BALANCE: | | |
| 10-29800 | FUND BALANCE UNRESTRICTED | 570,409.00 | |
| | REVENUE OVER EXPENDITURES - YTD | (168,804.09) | |

BALANCE - CURRENT DATE

401,604.91

FY19 Balance
current cash flow
current Fund Balance

TOTAL FUND EQUITY 565,395.79

TOTAL LIABILITIES AND EQUITY 699,826.36

Report Criteria:

*Tentative Budget
FY 2020*

- Print Fund Titles
- Page and Total by Fund
- Print Source Titles
- Total by Source
- Print Department Titles
- Total by Department
- All Segments Tested for Total Breaks

| Account Number | Account Title | 2017-18 Pri Year Budget | 2017-18 Pri Year Actual | 2018-19 Cur Year Budget | 07/18-04/19 Cur YTD Actual | 2019-20 Fut Year Budget | 2019-20 Approved Budget |
|--------------------------------------|---------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|----------------------------------|
| General Fund | | | | | | | |
| 10-21120 | Retirement Payable | .00 | 126 | .00 | .00 | .00 | <u>50,000</u> |
| 10-28050 | Miss Toquerville Unrestr-Desig | .00 | 4,421 | .00 | 4,421 | .00 | |
| 10-28350 | Park Improvement Bond | .00 | .00 | .00 | .00 | .00 | <u>4,500</u> <i>TRE Park Dev</i> |
| 10-28930 | Reservoir unrestr-Desig | .00 | .00 | .00 | .00 | .00 | |
| Tax Revenue | | | | | | | |
| 10-31-100 | General Prop Taxes-Current | 104,234 | 107,764 | 111,775 | 110,460 | .00 | <u>115,000</u> |
| 10-31-200 | Taxes Delinquent | 12,000 | 3,377 | 12,000 | 6,909 | .00 | <u>12,000</u> |
| 10-31-300 | Sales & Use Tax | 145,000 | 181,829 | 160,000 | 115,192 | .00 | <u>170,000</u> |
| 10-31-310 | Telecommunications Muni Tax | 9,000 | 9,559 | 10,000 | 5,800 | .00 | <u>10,000</u> |
| 10-31-320 | Energy Muni Tax | 17,000 | 17,876 | 17,000 | 14,706 | .00 | <u>17,000</u> |
| 10-31-330 | Transient Room Tax | 3,000 | 3,166 | 3,500 | 2,510 | .00 | <u>4,000</u> |
| 10-31-400 | Energy & Franchise Taxes | 55,000 | 57,797 | 60,000 | 47,723 | .00 | <u>60,000</u> |
| 10-31-700 | Fee-in-lieu of Property Taxes | 8,000 | 9,508 | 8,000 | 7,409 | .00 | <u>8,000</u> |
| 10-31-800 | Taxes Interest & Penalty | 1,000 | 218 | 1,000 | 296 | .00 | <u>500</u> |
| 10-31-900 | RAP Tax Recreation, Art, Park | 14,000 | 18,926 | 17,000 | 15,583 | .00 | <u>19,000</u> |
| Total Tax Revenue: | | 368,234 | 410,020 | 400,275 | 326,589 | .00 | <u>415,500</u> |
| License & Permits | | | | | | | |
| 10-32-100 | Business License | 3,000 | 2,215 | 3,000 | 1,485 | .00 | <u>2,000</u> |
| 10-32-200 | Building Permits | 38,000 | 76,810 | 40,000 | 41,518 | .00 | <u>40,000</u> |
| 10-32-210 | Encroachment Permit fees | 1,000 | 1,378 | 1,500 | 4,692 | .00 | <u>2,000</u> |
| 10-32-290 | Dog License | 800 | 1,137 | 1,500 | 774 | .00 | <u>1,500</u> |
| 10-32-300 | Misc. Permits | 7,000 | 7,260 | 7,000 | 6,150 | .00 | <u>7,500</u> |
| Total License & Permits: | | 49,800 | 88,800 | 53,000 | 54,619 | .00 | <u>53,000</u> |
| Intergovernmental Rev. | | | | | | | |
| 10-33-560 | Intergovernmental Rev. :Class C | 74,000 | 94,310 | 80,000 | 65,105 | .00 | <u>80,000</u> |
| 10-33-580 | Intergovernmental Rev. :Liquor | 600 | 703 | 700 | 756 | .00 | <u>750</u> |
| 10-33-590 | Intergov Rev. : Tree City | 8,000 | 7,207 | 8,000 | .00 | .00 | <u>8,000</u> |
| 10-33-990 | Grants | 60,000 | 27,860 | .00 | .00 | .00 | |
| Total Intergovernmental Rev.: | | 142,600 | 130,080 | 88,700 | 65,861 | .00 | <u>88,750</u> |
| Fees for Services | | | | | | | |
| 10-34-100 | Building Permit Review | 8,000 | 8,250 | 8,000 | 4,875 | .00 | <u>9,000</u> |
| 10-34-130 | Zoning & Subdivision fees | 5,000 | 3,205 | 5,000 | 3,695 | .00 | <u>5,000</u> |
| 10-34-410 | Sewer collection | 185,000 | 164,210 | 185,000 | 128,440 | .00 | <u>185,000</u> |
| 10-34-420 | Sewer & Garbage Late Fees | .00 | 4,298 | .00 | .00 | .00 | |
| 10-34-430 | Trash Collection | 85,000 | 87,090 | 85,000 | 69,489 | .00 | <u>90,000</u> |
| 10-34-440 | Storm Water Utility Fee | 42,000 | 43,263 | 45,000 | 37,726 | .00 | <u>50,000</u> |
| 10-34-450 | Bad Debt | .00 | .00 | .00 | .00 | .00 | |
| 10-34-800 | Cemetery Plot Sales | 6,500 | 5,878 | 6,500 | 8,860 | .00 | <u>6,500</u> |
| 10-34-810 | Opening/Closing Grave | 3,500 | 5,000 | 3,500 | 3,100 | .00 | <u>3,500</u> |

*increase
in storm
drain
fees*

| Account Number | Account Title | 2017-18 Pri Year Budget | 2017-18 Pri Year Actual | 2018-19 Cur Year Budget | 07/18-04/19 Cur YTD Actual | 2019-20 Fut Year Budget | 2019-20 Approved Budget |
|-------------------------------|--------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|-------------------------------|
| 10-34-900 | Miscellaneous Servi | 500 | 274 | 500 | 149 | .00 | 500 |
| Total Fees for Services: | | 335,500 | 321,468 | 338,500 | 256,334 | .00 | 346,500 |
| Miscellaneous Revenue | | | | | | | |
| 10-36-100 | Interest Income - OTHER | 2,500 | 2,181 | 3,000 | 4,786 | .00 | 3,000 |
| 10-36-150 | Miscellaneous Revenue | 2,000 | 136,087 | 5,000 | 3,164 | .00 | 3,000 |
| 10-36-200 | Town Hall Rental | 500 | 525 | 500 | 650 | .00 | 500 |
| 10-36-210 | Eagle Scout Project Donations | .00 | .00 | .00 | .00 | .00 | 1,500 |
| 10-36-220 | Park Rent & Misc | 1,500 | 1,095 | 1,500 | 733 | .00 | 4,500 |
| 10-36-240 | TRE Park Development | 5,000 | 5,000 | .00 | .00 | .00 | |
| 10-36-500 | CERT Donations | .00 | .00 | .00 | .00 | .00 | |
| 10-36-600 | Park Donations | .00 | .00 | .00 | .00 | .00 | |
| 10-36-610 | Misc. Donations | .00 | .00 | .00 | 200 | .00 | |
| 10-36-620 | Miss Toquerville Scholarship | 5,545 | 1,618 | 1,000 | 125 | .00 | 1,000 |
| 10-36-900 | Sales of Materials & Supplies | 200 | 310 | 200 | 224 | .00 | 200 |
| 10-36-930 | Reservoir revenue | .00 | .00 | .00 | .00 | .00 | |
| 10-36-940 | Blding Prmt Infrastructure Pmt | 20,000 | .00 | .00 | .00 | .00 | |
| 10-36-950 | Transfers from other funds | .00 | .00 | .00 | .00 | .00 | 50,000 Rap tax |
| 10-36-970 | Fema funds for flood projects | .00 | .00 | .00 | .00 | .00 | |
| 10-36-990 | Grants | .00 | .00 | .00 | .00 | .00 | |
| Total Miscellaneous Revenue: | | 37,245 | 146,815 | 11,200 | 9,882 | .00 | 63,700 |
| Appropriation of Funds | | | | | | | |
| 10-39-900 | Appropriation of Funds | 193,948 | .00 | 258,450 | .00 | .00 | 195,575 |
| Total Appropriation of Funds: | | 193,948 | .00 | 258,450 | .00 | .00 | |
| Administration | | | | | | | |
| 10-45-100 | Wages | 38,000 | 37,530 | 40,000 | 31,398 | .00 | 50,000 |
| 10-45-105 | Employee Benefits | 6,500 | 4,880 | 7,000 | 6,814 | .00 | 10,000 |
| 10-45-120 | Council Compensation | 30,000 | 26,800 | 30,000 | 17,800 | .00 | 25,000 |
| 10-45-130 | Payroll Taxes Expense | 6,000 | 8,217 | 9,000 | 6,698 | .00 | 12,000 |
| 10-45-210 | Books & Memberships | 3,000 | 1,286 | 3,000 | 2,010 | .00 | 3,000 |
| 10-45-220 | Boards & Commissions | 200 | .00 | 200 | .00 | .00 | 200 |
| 10-45-230 | Travel & Training | 10,000 | 6,498 | 10,000 | 8,873 | .00 | 10,000 |
| 10-45-240 | Office Supplies | 5,000 | 2,567 | 5,000 | 5,486 | .00 | 7,000 |
| 10-45-270 | Internet & Phone Service | 6,500 | 6,848 | 6,500 | 4,822 | .00 | 7,000 |
| 10-45-300 | Professional Srv | 64,000 | 14,658 | 40,000 | 20,351 | .00 | 40,000 |
| 10-45-305 | Auditor | 9,000 | 8,500 | 9,000 | 8,500 | .00 | 9,000 |
| 10-45-310 | Engineering | 10,000 | 13,558 | 10,000 | 10,972 | .00 | 18,000 |
| 10-45-320 | Legal | 35,000 | 35,434 | 35,000 | 23,546 | .00 | 35,000 |
| 10-45-345 | Elections | 1,500 | 1,179 | 1,500 | 114 | .00 | 1,500 |
| 10-45-510 | Insurance | 24,000 | 19,441 | 26,000 | 22,756 | .00 | 26,000 |
| 10-45-610 | Administration | 5,000 | 5,671 | 5,000 | 3,014 | .00 | 5,000 |
| 10-45-695 | Misc. Donations | .00 | 250 | .00 | .00 | .00 | |
| 10-45-700 | Dumpsters | 2,500 | 1,987 | 2,500 | 3,074 | .00 | 2,500 |
| 10-45-710 | Capital Outlay | 7,500 | .00 | .00 | .00 | .00 | |
| 10-45-800 | Misc bank fees | 1,500 | 1,926 | 1,500 | 35 | .00 | 2,500 |
| 10-45-900 | Transfer to other funds | 1,000 | .00 | .00 | .00 | .00 | |
| 10-45-910 | Fema Funded Projects | .00 | .00 | .00 | .00 | .00 | |
| 10-45-920 | Eagle Scout Project | 1,000 | 108 | 1,000 | 240 | .00 | 1,000 |
| Total Administration: | | 265,200 | 197,336 | 242,200 | 176,504 | .00 | 264,700 |

10,000 PT Person

Pro Services LITS 15,000 split w/water

Phone & Computer for new Employee

Act cost 1,000/yr

| Account Number | Account Title | 2017-18 Pri Year Budget | 2017-18 Pri Year Actual | 2018-19 Cur Year Budget | 07/18-04/19 Cur YTD Actual | 2019-20 Fut Year Budget | 2019-20 Approved Budget |
|---------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|-------------------------------|
| Education and Promotion | | | | | | | |
| 10-52-630 | Economic Dev | 25,000 | 22,982 | 45,000 | 26,730 | .00 | 20,000 |
| 10-52-635 | Community Planning | 2,000 | 2,887 | 2,000 | 1,667 | .00 | |
| Total Education and Promotion: | | 27,000 | 25,869 | 47,000 | 28,397 | .00 | 20,000 |
| Public Safety | | | | | | | |
| 10-54-285 | Streetlights | 75,000 | 54,782 | 35,000 | 8,434 | .00 | 15,000 |
| 10-54-375 | Police | 10,000 | 7,125 | 10,000 | 4,275 | .00 | 10,000 |
| 10-54-500 | CERT Expenses | 1,500 | .00 | 1,500 | .00 | .00 | 1,500 |
| 10-54-610 | Public Safety | 1,500 | 780 | 1,500 | .00 | .00 | 3,000 |
| 10-54-620 | Emergency Services | 3,000 | 3,242 | 3,000 | .00 | .00 | 5,000 |
| 10-54-680 | Animal Control | 7,000 | 6,057 | 7,000 | 5,062 | .00 | 7,000 |
| Total Public Safety: | | 98,000 | 71,986 | 58,000 | 17,770 | .00 | 41,500 |
| Building Inspections | | | | | | | |
| 10-59-100 | Wages - Building Inspector | 35,000 | 35,380 | 28,000 | 26,615 | .00 | 34,000 |
| 10-59-130 | Payroll Tax Expense-Building | 2,500 | 2,707 | 2,500 | 2,036 | .00 | 3,000 |
| 10-59-610 | Contract Services | 10,000 | 9,044 | 10,000 | 5,845 | .00 | 10,000 |
| Total Building Inspections: | | 47,500 | 47,130 | 40,500 | 34,496 | .00 | 47,000 |
| Streets Department | | | | | | | |
| 10-60-100 | Wages | 8,000 | 14,344 | 15,000 | 7,669 | .00 | 15,000 |
| 10-60-105 | Employee Benefits | 1,500 | 1,871 | 3,500 | 1,617 | .00 | 3,500 |
| 10-60-130 | Payroll Tax Expense-Streets | 1,000 | 1,117 | 2,500 | 623 | .00 | 2,000 |
| 10-60-200 | Sidewalks Repair/Maintenance | 8,000 | 5,549 | 8,000 | 14,933 | .00 | 8,000 |
| 10-60-201 | Bldng Prmt Infrastructure New | 20,000 | 29,797 | .00 | .00 | .00 | |
| 10-60-210 | Storm Drain Utility | 20,000 | 19,250 | 50,000 | 77,843 | .00 | 40,000 |
| 10-60-440 | Repair and Maintenance | 40,000 | 20,750 | 108,000 | 72,691 | .00 | 60,000 |
| 10-60-610 | Streets Vehicles & Fuel | 17,000 | 11,237 | 12,000 | 7,641 | .00 | 14,000 |
| 10-60-620 | Other streets | 1,500 | 3,241 | 2,000 | 1,430 | .00 | 2,000 |
| 10-60-695 | Tools | .00 | .00 | 3,000 | 700 | .00 | 2,000 |
| 10-60-710 | Construction/Capital/New | 45,000 | 30,997 | 18,000 | .00 | .00 | 18,000 |
| 10-60-910 | Tools | 5,000 | 2,273 | .00 | .00 | .00 | |
| Total Streets Department: | | 167,000 | 140,425 | 222,000 | 185,145 | .00 | 164,500 |
| Tree City | | | | | | | |
| 10-61-100 | Wages | 2,000 | 1,645 | 2,000 | 4,162 | .00 | 2,000 |
| 10-61-105 | Employee Benefits-Tree City | 500 | 221 | 500 | 733 | .00 | 500 |
| 10-61-130 | Payroll Tax Expense-Tree City | 500 | 126 | 500 | 318 | .00 | 500 |
| 10-61-655 | Tree City Projects | 17,000 | 5,172 | 17,000 | 6,113 | .00 | 16,000 |
| Total Tree City: | | 20,000 | 7,164 | 20,000 | 11,326 | .00 | 19,000 |
| Utility Collections | | | | | | | |
| 10-62-350 | Sewer Fees | 175,000 | 156,131 | 165,000 | 122,068 | .00 | 169,000 |
| 10-62-360 | Garbage collection | 78,000 | 83,834 | 82,000 | 66,801 | .00 | 85,000 |
| Total Utility Collections: | | 253,000 | 239,965 | 247,000 | 188,869 | .00 | 250,000 |
| Trails | | | | | | | |
| 10-63-100 | Trails Wages | 1,500 | .00 | 1,500 | .00 | .00 | 1,500 |
| 10-63-105 | Employee Benefits-Trails | 200 | .00 | 200 | .00 | .00 | 300 |

Current Balances
Storm Drain
37,511.94
B+C
-96,421.50
(includes Mega)

Shawnee Park View drainage
Cholla 20,000
Crack Seal
old Christ Bridge
Side by Side Split
Speed pillows 9,000 each

| Account Number | Account Title | 2017-18 Pri Year Budget | 2017-18 Pri Year Actual | 2018-19 Cur Year Budget | 07/18-04/19 Cur YTD Actual | 2019-20 Fut Year Budget | 2019-20 Approved Budget |
|-------------------------------|---------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|-------------------------------|
| 10-63-130 | Payroll Tax Expense-Trails | 200 | .00 | 200 | .00 | .00 | 300 |
| 10-63-140 | Trails Maintenance Supplies | 1,500 | .00 | 5,000 | .00 | .00 | 50,000 - RapTax 30,000 |
| Total Trails: | | 3,400 | .00 | 6,900 | .00 | .00 | 52,100 |
| Parks | | | | | | | |
| 10-64-100 | Park Wages | 15,000 | 15,136 | 12,000 | 10,237 | .00 | 12,000 |
| 10-64-105 | Employee Benefits | 2,000 | 1,512 | 3,000 | 1,418 | .00 | 3,000 |
| 10-64-130 | Payroll Tax Expense-Parks | 1,500 | 1,182 | 1,500 | 808 | .00 | 1,500 |
| 10-64-140 | Park Maintenance Supplies | 16,000 | 31,484 | 12,000 | 9,921 | .00 | 12,000 |
| 10-64-150 | Park Lighting | 2,200 | 1,837 | 2,000 | 5,830 | .00 | 7,000 |
| 10-64-160 | Park Irrigation Water | 175 | .00 | 175 | .00 | .00 | 175 |
| 10-64-610 | Parks Vehicles & Fuel | 10,000 | 10,121 | 9,000 | 8,382 | .00 | 11,000 |
| 10-64-655 | Tree Maintenance | .00 | .00 | .00 | 6,052 | .00 | 7,000 |
| 10-64-695 | Tools | 5,000 | 2,282 | 5,000 | 1,033 | .00 | 3,000 |
| 10-64-700 | Capital Expenditures | 10,000 | 5,252 | 3,000 | 483 | .00 | 3,000 |
| 10-64-900 | TRE Expense | 5,000 | 5,213 | 5,000 | .00 | .00 | 4,500 |
| Total Parks: | | 66,875 | 74,000 | 52,675 | 43,196 | .00 | 64,175 |
| Cemetery | | | | | | | |
| 10-65-100 | Cemetery Maintenance Wages | 13,000 | 9,687 | 10,000 | 9,132 | .00 | 10,000 |
| 10-65-105 | Employee Benefits | 1,500 | 1,017 | 1,500 | 1,363 | .00 | 1,700 |
| 10-65-125 | Cemetery Supplies & Maintenance | 11,000 | 8,196 | 7,000 | 8,344 | .00 | 8,000 |
| 10-65-130 | Cemetery payroll taxes | 1,000 | 737 | 1,000 | 723 | .00 | 1,000 |
| 10-65-140 | Cemetery Power Bills | 400 | 353 | 400 | 384 | .00 | 400 |
| 10-65-150 | Cemetery Irrigation | 300 | .00 | 300 | .00 | .00 | 300 |
| 10-65-610 | Cemetery Vehicles & Fuel | 7,000 | 7,270 | 7,000 | 7,140 | .00 | 9,000 |
| 10-65-695 | Tools | .00 | .00 | 5,000 | 1,286 | .00 | 3,000 |
| 10-65-710 | Cemetery Capital Outlay | 10,000 | 7,049 | 15,000 | 14,713 | .00 | 10,000 |
| Total Cemetery: | | 44,200 | 34,310 | 47,200 | 43,085 | .00 | 43,400 |
| Town Hall | | | | | | | |
| 10-66-100 | Town Hall Maintenance Wages | 5,000 | 4,283 | 5,000 | 1,603 | .00 | 3,000 |
| 10-66-105 | Employee Benefits | 1,500 | 398 | 1,000 | 103 | .00 | 500 |
| 10-66-130 | Payroll Tax Expense- Town Hall | 800 | 326 | 800 | 125 | .00 | 800 |
| 10-66-135 | Town Hall Maintenance supplies | 8,500 | 7,712 | 3,000 | 4,308 | .00 | 35,000 - Roof Repair 30,000 |
| 10-66-140 | Town Hall Electric & Gas Bills | 3,500 | 2,522 | 3,000 | 1,801 | .00 | 3,000 |
| 10-66-150 | Town Hall Irrigation Water | 150 | .00 | 150 | .00 | .00 | 150 |
| 10-66-610 | Town Hall Vehicles & Fuel | 6,000 | 1,476 | .00 | .00 | .00 | 2,000 |
| 10-66-695 | Tools | .00 | .00 | 1,000 | 282 | .00 | 300 |
| Total Town Hall: | | 25,450 | 16,717 | 13,950 | 8,223 | .00 | 44,950 |
| Culture and Recreation | | | | | | | |
| 10-67-200 | Fourth of July Celebration | 1,500 | 669 | 1,500 | 742 | .00 | 1,500 |
| 10-67-300 | County Fair | 500 | 1,037 | 1,000 | 21 | .00 | 1,000 |
| 10-67-400 | Christmas Lighting | 6,000 | 5,385 | 1,500 | 182 | .00 | 1,000 |
| 10-67-500 | Other Celebrations | 200 | .00 | 200 | 59 | .00 | 200 |
| 10-67-660 | Miss Toquerville Supplies | 10,502 | 2,963 | 1,500 | 634 | .00 | 1,000 |
| 10-67-661 | Miss Toquerville Scholarship | 1,000 | .00 | 1,000 | 1,500 | .00 | 1,000 |
| 10-67-930 | Reservoir Expense | .00 | .00 | .00 | .00 | .00 | 30,000 |
| Total Culture and Recreation: | | 19,702 | 10,055 | 6,700 | 3,138 | .00 | 35,700 |

TRE Bridge
WF Bridge

side by side split

Neagle Property

hydroseed

side by side split

- Roof Repair 30,000

Side By Side split

| Account Number | Account Title | 2017-18 Pri Year Budget | 2017-18 Pri Year Actual | 2018-19 Cur Year Budget | 07/18-04/19 Cur YTD Actual | 2019-20 Fut Year Budget | 2019-20 Approved Budget |
|---------------------------------------|--------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|---|
| Transfers | | | | | | | |
| 10-70-100 | Transfer to other funds | .00 | .00 | 60,000 | 60,000 | .00 | 30,000 B+C 1040.40 |
| Total Transfers: | | .00 | .00 | 60,000 | 60,000 | .00 | 30,000 |
| Debt Service | | | | | | | |
| 10-71-100 | Debt Service CIB Loan | 68,000 | 67,000 | 70,000 | 70,000 | .00 | 78,000 Bldg 19,000 |
| 10-71-101 | Debt Service Interest | 16,000 | 11,449 | 16,000 | 11,940 | .00 | 13,000 6,000 int |
| Total Debt Service: | | 84,000 | 78,449 | 86,000 | 81,940 | .00 | 91,000 WF 57,000 7,000 int |
| Appropriation to Increase Fund | | | | | | | |
| 10-90-900 | Appropriation to Increase Fund | .00 | .00 | .00 | .00 | .00 | (195.575) fund balance appropriation |
| Total Appropriation to Increase Fund: | | .00 | .00 | .00 | .00 | .00 | |
| General Fund Revenue Total: | | 1,127,327 | 1,097,183 | 1,150,125 | 713,286 | .00 | 972,450 |
| General Fund Expenditure Total: | | 1,121,327 | 943,385 | 1,150,125 | 882,090 | .00 | 1168,025 |
| Net Total General Fund: | | 6,000 | 153,798 | .00 | 168,804- | .00 | 206,030 in fund Balance |

Keen
lights & Landscape 7,500
Brochures - 10,000 a less
mt w Victor May 1,
Budget Reservoir 30,000 yrly
2021-22 expected

TOQUERVILLE CITY
BALANCE SHEET
APRIL 30, 2019

CAPITAL PROJECTS FUND

ASSETS

| | | | |
|--------------|--------------------------------|-----------------------------|-------------------|
| 40-10100 | CASH IN COMBINED CASH FUND | <i>Current Bank Balance</i> | 39,117.00 |
| 40-10320 | CASH - PTIF 2852 PARK IMPACT | <i>49,052.93</i> | 71,633.09 |
| 40-10330 | CASH - PTIF 2853 STREET IMPACT | <i>110,820.67</i> | 108,794.67 |
| 40-10340 | CASH - PTIF 8229 TRAIL IMPACT | <i>132,026.17</i> | 129,861.17 |
| TOTAL ASSETS | | | <u>349,405.93</u> |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|---------------------------------|--------------------------|-------------------|-------------------|
| 40-28100 | RESTRICTED STREET IMPACT | | 74,250.49 |
| 40-28200 | RESTRICTED PARKS IMPACT | | 68,884.87 |
| 40-28300 | RESTRICTED TRAIL IMPACT | | 88,561.10 |
| UNAPPROPRIATED FUND BALANCE: | | | |
| REVENUE OVER EXPENDITURES - YTD | | <u>117,709.47</u> | |
| BALANCE - CURRENT DATE | | | <u>117,709.47</u> |
| TOTAL FUND EQUITY | | | <u>349,405.93</u> |
| TOTAL LIABILITIES AND EQUITY | | | <u>349,405.93</u> |

| Account Number | Account Title | 2017-18 Pri Year Budget | 2017-18 Pri Year Actual | 2018-19 Cur Year Budget | 07/18-04/19 Cur YTD Actual | 2019-20 Fut Year Budget | 2019-20 Approved Budget |
|--|----------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|---|
| Capital Projects Fund | | | | | | | |
| Impact Fees | | | | | | | |
| 40-34-800 | Impact Fees - PARKS | 75,000 | 66,300 | 40,000 | 41,990 | .00 | 40,000 |
| 40-34-810 | Impact Fee - STREETS | 25,000 | 73,500 | 40,000 | 46,550 | .00 | 40,000 |
| 40-34-820 | Impact Fee - TRAILS | 21,000 | 64,950 | 40,000 | 41,135 | .00 | 40,000 |
| Total Impact Fees: | | 121,000 | 204,750 | 120,000 | 129,675 | .00 | 120,000 |
| Miscellaneous Revenue | | | | | | | |
| 40-36-100 | Interest Income - PARKS | 500 | 1,530 | 1,500 | 1,537 | .00 | 2,000 |
| 40-36-110 | Interest Income - STREETS | 500 | 750 | 1,500 | 2,011 | .00 | 2,000 |
| 40-36-120 | Interest Income - TRAILS | 100 | 1,037 | 1,500 | 2,330 | .00 | 2,000 |
| 40-36-600 | Cap. projects - Misc | .00 | .00 | .00 | .00 | .00 | |
| 40-36-700 | Grant Revenue | .00 | .00 | .00 | .00 | .00 | |
| 40-36-800 | Miscellaneous Revenue | .00 | .00 | .00 | .00 | .00 | |
| 40-36-900 | Transfer from other funds | .00 | .00 | 60,000 | 60,000 | .00 | 30,000 |
| Total Miscellaneous Revenue: | | 1,100 | 3,318 | 64,500 | 65,878 | .00 | 36,000 |
| Appropriation of Funds | | | | | | | |
| 40-39-900 | Appropriation of Funds | 82,421 | .00 | 150,000 | .00 | .00 | 180,000 - Streets Mitigation Bypass |
| Total Appropriation of Funds: | | 82,421 | .00 | 150,000 | .00 | .00 | Total Rev 336,000 |
| Capital Projects | | | | | | | |
| 40-40-700 | Capital Projects - PARKS | 68,000 | 70,139 | 80,000 | 65,888 | .00 | 50,000 |
| 40-40-720 | Capital Projects - STREETS | 25,000 | .00 | 142,000 | 11,955 | .00 | 160,000 |
| 40-40-730 | Capital Projects - TRAILS | .00 | .00 | 50,000 | .00 | .00 | 50,000 |
| 40-40-735 | Other Capital Development | 74,421 | 74,421 | .00 | .00 | .00 | 15,000 |
| 40-40-770 | Tre Bond expenditures | .00 | .00 | .00 | .00 | .00 | |
| Total Capital Projects: | | 167,421 | 144,560 | 272,000 | 77,843 | .00 | Total Exp 275,000 |
| Department: 70 | | | | | | | |
| 40-70-100 | Transfer to Other Funds | .00 | .00 | .00 | .00 | .00 | |
| Total Department: 70: | | .00 | .00 | .00 | .00 | .00 | |
| Capital Projects Fund Revenue Total: | | 204,521 | 208,068 | 334,500 | 195,553 | .00 | 336,000 |
| Capital Projects Fund Expenditure Total: | | 167,421 | 144,560 | 272,000 | 77,843 | .00 | 275,000 |
| Net Total Capital Projects Fund: | | 37,100 | 63,508 | 62,500 | 117,709 | .00 | |

currently in Balance
Streets Mitigation Bypass
130,000
Capital plan
30,000
TRAILS
30,000

Center PE as of 6,000

Fund Balances

Streets
110,820.67

Parks
49,052.93

Trails
132,026.17

Total Fund Balance
291,900

misc
Streets 60,000

| Account Number | Account Title | 2017-18 Pri Year Budget | 2017-18 Pri Year Actual | 2018-19 Cur Year Budget | 07/18-04/19 Cur YTD Actual | 2019-20 Fut Year Budget | 2019-20 Approved Budget |
|---|------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|-------------------------------|
| Capital Project Town Hall | | | | | | | |
| Capital Projects | | | | | | | |
| 41-40-100 | Town Hall Construction Costs | .00 | .00 | .00 | .00 | .00 | |
| 41-40-200 | Bond Issuance Cost | .00 | .00 | .00 | .00 | .00 | |
| Total Capital Projects: | | <u>.00</u> | <u>.00</u> | <u>.00</u> | <u>.00</u> | <u>.00</u> | |
| Department: 70 | | | | | | | |
| 41-70-100 | Transfer to other Funds | .00 | .00 | .00 | .00 | .00 | |
| Total Department: 70: | | <u>.00</u> | <u>.00</u> | <u>.00</u> | <u>.00</u> | <u>.00</u> | |
| Capital Project Town Hall Revenue Total: | | <u>.00</u> | <u>.00</u> | <u>.00</u> | <u>.00</u> | <u>.00</u> | |
| Capital Project Town Hall Expenditure Total: | | <u>.00</u> | <u>.00</u> | <u>.00</u> | <u>.00</u> | <u>.00</u> | |
| Net Total Capital Project Town Hall: | | <u>.00</u> | <u>.00</u> | <u>.00</u> | <u>.00</u> | <u>.00</u> | |

TOQUERVILLE CITY
BALANCE SHEET
APRIL 30, 2019

ENTERPRISE FUND

ASSETS

| | | | | |
|----------|--------------------------------|---|---------------|---------------------|
| 51-10100 | CASH IN COMBINED CASH FUND | (| 147,196.02) | |
| 51-11203 | WATER IMPACT FEES PTIF 2854 | | 137,214.42 | |
| 51-11207 | WATER CAPITAL RESERVE PTIF8228 | | 777,358.93 | - Depreciation |
| 51-13110 | ACCOUNTS RECEIVABLE | | 37,204.59 | |
| 51-13120 | ALLOWANCE FOR DOUBTFUL ACC | (| 518.11) | |
| 51-16500 | EQUIPMENT | | 130,189.78 | |
| 51-16600 | WATER SYSTEM | | 6,693,322.32 | |
| 51-16700 | WATER SHARES TSWS IRR | | 5,290.00 | |
| 51-16900 | ACCUMULATED DEPRECIATION | (| 2,704,574.30) | |
| 51-18800 | DEFERRED OUTFLOWS - PENSIONS | | 46,731.00 | |
| | TOTAL ASSETS | | | <u>4,975,022.61</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | | |
|----------|-----------------------------|--|--------------|--------------|
| 51-21100 | ACCRUED WAGES PAYABLE | | 6,641.45 | |
| 51-23149 | N/P 2013 WATER PROJECT | | 1,524,000.00 | |
| 51-23200 | HYDRANT & RENTER DEPOSITS | | 7,253.11 | |
| 51-25500 | NET PENSION LIABILITY | | 25,034.00 | |
| 51-25800 | DEFERRED INFLOWS - PENSIONS | | 17,739.00 | |
| | TOTAL LIABILITIES | | | 1,580,667.56 |

FUND EQUITY

| | | | | |
|----------|---------------------------------|---|--------------|---------------------|
| 51-28100 | RESTRICTED IMPACT FEES | | 104,211.44 | FY 2019 |
| 51-28160 | REPLACEMENT RESERVE -2013 BOND | | 98,775.00 | 139,009.42 |
| 51-28210 | DEBT RESERVE - 2013 BOND | | 56,230.00 | Current |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 51-29800 | RETAINED EARNINGS | | 3,240,056.63 | |
| | REVENUE OVER EXPENDITURES - YTD | (| 104,918.02) | |
| | BALANCE - CURRENT DATE | | | <u>3,135,138.61</u> |
| | TOTAL FUND EQUITY | | | <u>3,384,355.05</u> |
| | TOTAL LIABILITIES AND EQUITY | | | <u>4,975,022.61</u> |

| Account Number | Account Title | 2017-18 Pri Year Budget | 2017-18 Pri Year Actual | 2018-19 Cur Year Budget | 07/18-04/19 Cur YTD Actual | 2019-20 Fut Year Budget | 2019-20 Approved Budget |
|-----------------------------|--------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|--------------------------------------|
| Enterprise Fund | | | | | | | |
| 51-16650 | Construction in Process | .00 | .00 | .00 | .00 | .00 | |
| 51-21100 | Accrued Wages Payable | .00 | 6,641 | .00 | 6,641 | .00 | |
| Charges for Services | | | | | | | |
| 51-34-100 | Services:Daily Receipts | 300,000 | 333,760 | 330,000 | 253,669 | .00 | 338,000 |
| 51-34-110 | Miscellaneous Revenue | .00 | 108,092 | .00 | 2,278 | .00 | |
| 51-34-115 | WCWCD H2O Excess Annual Purcha | .00 | .00 | 20,000 | 18,035 | .00 | 20,000 |
| 51-34-120 | Late Fees | 7,000 | 4,298 | 7,000 | 6,414 | .00 | 7,000 |
| 51-34-130 | Shut off Notice Fees | 4,000 | 3,009 | 3,000 | 2,399 | .00 | 3,000 |
| 51-34-150 | Services:Connection Fees | 5,000 | 15,500 | 5,000 | 9,650 | .00 | 10,000 |
| 51-34-300 | Operating Revenue | .00 | .00 | .00 | .00 | .00 | |
| 51-34-310 | Services | .00 | .00 | .00 | .00 | .00 | |
| 51-34-320 | Hydrant Rentals REVENUE ONLY | 3,000 | 13,478 | 5,000 | 9,965 | .00 | 7,000 |
| 51-34-800 | Impact Fee - WATER FUND | 20,000 | 53,850 | 20,000 | 32,265 | .00 | 30,000 |
| Total Charges for Services: | | 339,000 | 531,986 | 390,000 | 334,674 | .00 | 415,000 |
| Interest Income | | | | | | | |
| 51-36-100 | Interest Income - WATER FUND | 300 | 4,721 | 1,000 | 2,533 | .00 | 3,000 |
| 51-36-110 | Interest Income | 3,000 | 8,563 | 6,000 | 14,040 | .00 | 12,000 |
| 51-36-900 | Gain/Loss on disposal of asset | .00 | .00 | .00 | .00 | .00 | |
| Total Interest Income: | | 3,300 | 13,284 | 7,000 | 16,573 | .00 | 15,000 |
| Source: 38 | | | | | | | |
| 51-38-100 | Subdivider Contributions | .00 | .00 | .00 | .00 | .00 | 430,000 |
| 51-38-110 | Capital Contributions | .00 | .00 | .00 | .00 | .00 | |
| 51-38-115 | Interest income Water proj | .00 | .00 | .00 | .00 | .00 | |
| Total Source: 38: | | .00 | .00 | .00 | .00 | .00 | 680,000 |
| Source: 39 | | | | | | | |
| 51-39-900 | Transfers from other funds | .00 | .00 | .00 | .00 | .00 | 250,000 |
| Total Source: 39: | | .00 | .00 | .00 | .00 | .00 | 250,000 |
| Water Department | | | | | | | |
| 51-40-100 | Wages & Personnel - WATER | 140,000 | 144,254 | 150,000 | 129,057 | .00 | 160,000 (PT office) |
| 51-40-105 | Employee Benefits | 30,000 | 25,354 | 30,000 | 31,810 | .00 | 35,000 |
| 51-40-107 | Benefit Expense (GASB68) | .00 | 3,958 | .00 | .00 | .00 | |
| 51-40-130 | Payroll Tax Expense -Water | 14,000 | 14,870 | 14,000 | 13,756 | .00 | 15,000 |
| 51-40-200 | Material & Supplies - WATER | 35,000 | 34,210 | 35,000 | 24,827 | .00 | 35,000 |
| 51-40-250 | Water Fund Administration | 5,000 | 188 | 5,000 | 4,640 | .00 | 6,000 |
| 51-40-390 | Contractual Services - WATER | 27,000 | 30,786 | 30,000 | 25,924 | .00 | 36,000 GIS |
| 51-40-600 | Water Vehicles & Fuel | 30,000 | 15,458 | 20,000 | 14,131 | .00 | 18,000 Side by Side |
| 51-40-610 | Other Expense - WATER | 13,000 | 21,770 | 45,000 | 9,836 | .00 | 200,000 - meter change water studies |
| 51-40-690 | Interest Expense | .00 | .00 | .00 | .00 | .00 | |
| 51-40-691 | Principle Repayment | 60,000 | .00 | 60,000 | 59,000 | .00 | 60,000 |
| 51-40-710 | Tools/Equipment - Water | 8,000 | 3,282 | 8,000 | 7,177 | .00 | 8,000 |
| 51-40-790 | Depreciation - WATER | 150,000 | 182,144 | 150,000 | 136,808 | .00 | 150,000 - May reduce |
| 51-40-800 | Disposal of Equipment | .00 | .00 | .00 | .00 | .00 | |
| Total Water Department: | | 512,000 | 468,357 | 547,000 | 456,165 | .00 | 637,000 w/o dep 787,000 with dep |

Current Depreciation

177,359
- 250,000

177,359

-107,000 w/ dep
+43,000 w/o dep

| Account Number | Account Title | 2017-18 Pri Year Budget | 2017-18 Pri Year Actual | 2018-19 Cur Year Budget | 07/18-04/19 Cur YTD Actual | 2019-20 Fut Year Budget | 2019-20 Approved Budget |
|---------------------------------------|-------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|-------------------------------|
| Expenditures - Capital Reserve | | | | | | | |
| 51-50-710 | Capital Improvments | .00 | .00 | .00 | .00 | .00 | |
| Total Expenditures - Capital Reserve: | | .00 | .00 | .00 | .00 | .00 | |
| Department: 70 | | | | | | | |
| 51-70-100 | Transfer to other funds | .00 | .00 | .00 | .00 | .00 | |
| Total Department: 70: | | .00 | .00 | .00 | .00 | .00 | |
| Enterprise Fund Revenue Total: | | 342,300 | 545,270 | 397,000 | 351,247 | .00 | |
| Enterprise Fund Expenditure Total: | | 512,000 | 468,357 | 547,000 | 456,165 | .00 | |
| Net Total Enterprise Fund: | | 169,700- | 76,913 | 150,000- | 104,918- | .00 | |

| Account Number | Account Title | 2017-18 Pri Year Budget | 2017-18 Pri Year Actual | 2018-19 Cur Year Budget | 07/18-04/19 Cur YTD Actual | 2019-20 Fut Year Budget | 2019-20 Approved Budget |
|--|--------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|-------------------------------|
| Cemetery Perpetual Care | | | | | | | |
| Cemetery Perpetual Revenue | | | | | | | |
| 70-30-100 | Cemetery Perpetual Care Fees | .00 | 1,440 | .00 | 1,890 | .00 | |
| Total Cemetery Perpetual Revenue: | | .00 | 1,440 | .00 | 1,890 | .00 | |
| Interest Income | | | | | | | |
| 70-36-100 | Interest Earned-Perpetual Care | .00 | 1,116 | .00 | 1,329 | .00 | |
| Total Interest Income: | | .00 | 1,116 | .00 | 1,329 | .00 | |
| Department: 70 | | | | | | | |
| 70-70-100 | Transfer to Other Funds | .00 | .00 | .00 | .00 | .00 | |
| Total Department: 70: | | .00 | .00 | .00 | .00 | .00 | |
| Cemetery Perpetual Care Revenue Total: | | .00 | 2,556 | .00 | 3,219 | .00 | |
| Cemetery Perpetual Care Expenditure Total: | | .00 | .00 | .00 | .00 | .00 | |
| Net Total Cemetery Perpetual Care: | | .00 | 2,556 | .00 | 3,219 | .00 | |
| Net Grand Totals: | | 126,800- | 294,429 | 87,500- | 155,014- | .00 | |

Report Criteria:

Print Fund Titles
 Page and Total by Fund
 Print Source Titles
 Total by Source
 Print Department Titles
 Total by Department
 All Segments Tested for Total Breaks