



TOQUERVILLE CITY COUNCIL
RESOLUTION 2023.10 Adopting Proposed FY 24 Budget

A RESOLUTION ADOPTING THE FINAL PROPOSED BUDGET FOR TOQUERVILLE CITY, FISCAL YEAR JULY 1, 2023 THROUGH JUNE 30, 2024.

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

WHEREAS, the City must submit the Fiscal Year 2023-24 New Budget in compliance with State law setting forth Municipal requirements; and

WHEREAS, A Notice of public hearing on adoption of the budget for Fiscal year 2023-2024 was posted at the Toquerville City Hall, the City Hall Bulletin Board, the Westfield Road Kiosk, the Cholla Creek Kiosk, the Trail Ridge Estates Kiosk and on the Utah Public Notice Website on June 14, 2023; and

WHEREAS, A Special City Council Meeting was held on March 7, 2023 at Springs Events Center in Toquerville and Public Hearings on the proposed Fiscal year 2023-2024 budget were held on April 19, 2023 at Toquerville City Hall.

THEREFORE, LET IT BE KNOWN THAT:

1. The Final Proposed Budget for Fiscal Year 2023-24 was presented to the City Council at the **June 21, 2023** City Council Business Meeting. Copies have been available for public view at the City Office since June 14, 2023.


ADOPTED by the City Council of Toquerville City, Utah this 21 day of June , 2023 ON THE FOLLOWING VOTE:

Joey Campbell	Aye <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Absent <input type="checkbox"/>
Ty Bringhurst	Aye <input type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Absent <input checked="" type="checkbox"/>
Todd Sands	Aye <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Absent <input type="checkbox"/>
Gary Chaves	Aye <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Absent <input type="checkbox"/>
Chuck Williams	Aye <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Absent <input type="checkbox"/>

By: 
Justin Sip, Mayor

Date: 6-22-23

ATTEST:


Daisy Fuentes, City Recorder





Toquerville City
Proposed Budget Report
10 General Fund - 07/01/2023 to 06/30/2024
100.00% of the fiscal year has expired

	2022 Actual	2023 Estimated Budget	2024 Proposed Budget
Change In Net Position			
Revenue:			
Taxes			
31-100 General Prop Taxes-Current	241,901	253,000	255,530
31-200 Taxes Delinquent	11,869	8,200	8,200
31-300 Sales & Use Tax	338,314	340,000	340,000
31-310 Telecommunications Muni Tax	6,961	11,000	11,000
31-320 Energy Muni Tax	7,453	0.00	0.00
31-330 Transient Room Tax	6,985	6,500	6,027
31-400 Energy & Franchise Taxes	85,556	115,000	115,000
31-600 Transportation & Hwy SalesTax	29,120	28,000	28,000
31-700 Fee-in-lieu of Property Taxes	12,965	16,000	16,000
31-800 Taxes Interest & Penalty	269	325	800
31-900 RAP Tax Recreation, Art, Park	43,796	40,000	40,000
Total Taxes	785,191	818,025	820,557
Licenses and Permits			
32-100 Business License	1,990	2,500	2,350
32-200 Building Permit Fees	53,728	65,000	60,000
32-205 Nightly Rental Permit Fees	0.00	2,000	2,000
32-210 Encroachment Permit Fees	160	500	2,000
32-211 Grading Permit Fees	0.00	3,500	14,000
32-290 Dog License	859	700	700
32-300 Misc. Permits	8,273	8,000	8,000
Total Licenses and Permits	65,009	82,200	89,050
Intergovernmental Revenue			
33-560 Intergovernmental Rev. :Class C	119,412	120,000	105,000
33-580 Intergovernmental Rev. :Liquor	904	1,024	1,050
33-990 Grants	0.00	40,000	100,000
Total Intergovernmental Revenue	120,316	161,024	206,050
Charges for Services			
32-209 Variance/Notice of Appeal Application	0.00	800	800
32-212 Public Improvements Inspection Fee	0.00	8,000	32,000
34-100 Building Permit Plan Review Fee	3,310	3,000	3,000
34-105 Floodplain Compliance Review	0.00	350	2,400
34-120 2013 SID Ash Creek Sewer Improvement	2,490	0.00	0.00
34-130 Zoning & Subdivision Fees	6,383	5,850	6,500
34-410 Sewer Collection	197,069	277,000	277,000
34-420 Sewer & Garbage Late Fees	5,631	1,515	1,550
34-430 Trash Collection	136,427	145,000	146,450
34-440 Storm Water Utility Fee	58,912	59,000	59,590
34-800 Cemetery Plot Sales	12,270	23,690	20,000
34-810 Opening/Closing Grave	14,800	5,800	5,800
37-200 Developer Reimbursement	0.00	0.00	101,000
Total Charges for Services	437,294	530,005	656,090
Interest			
36-100 Interest Income - OTHER	3,358	45,000	35,000
Total Interest	3,358	45,000	35,000
Miscellaneous Revenue			
36-150 Miscellaneous Revenue	33,171	7,000	510
36-200 Town Hall Rental	623	800	510
36-220 Park Rental	3,065	2,200	2,000
36-600 Park Donations	50,255	0.00	0.00
36-610 Misc. Donations	6,821	2,000	0.00
36-620 Miss Toquerville	0.00	270	0.00
36-621 Neighborhood Market	0.00	400	1,000
36-622 4th of July	0.00	100	0.00
36-630 Culture & Rec Donations	0.00	2,500	0.00
36-900 Sales of Materials & Supplies	69	0.00	0.00
36-910 Sales of Land	25,000	0.00	0.00
36-915 Sales of Vehicles	0.00	35,000	0.00
37-110 ARPA Funds Revenue	102,669	102,669	0.00
Total Miscellaneous Revenue	221,671	152,939	4,020
Contributions and Transfers In			



Toquerville City
Proposed Budget Report
10 General Fund - 07/01/2023 to 06/30/2024
100.00% of the fiscal year has expired

	2022 Actual	2023 Estimated Budget	2024 Proposed Budget
36-950 Transfers from Other Funds	0.00	106,850	0.00
39-900 Appropriation of Funds	0.00	315,047	168,905
Total Contributions and Transfers In	0.00	421,897	168,905
Total Revenue:	1,632,839	2,211,090	1,979,672
Expenditures:			
General Government			
Administration			
45-100 Wages	111,177	180,000	230,000
45-102 Insurance	0.00	40,000	51,000
45-103 Retirement	0.00	27,000	34,500
45-105 Employee Benefits	58,469	0.00	0.00
45-120 Council Compensation	20,732	36,000	36,360
45-130 Payroll Taxes	1,862	21,000	21,500
45-135 Town Hall Maintenance Supplies	54,998	65,000	10,000
45-140 Town Hall Electric & Gas Bills	2,834	4,000	4,040
45-210 Subscriptions & Memberships	3,105	5,000	5,050
45-230 Travel & Training	17,924	17,170	17,500
45-240 Office Supplies	5,843	15,000	6,000
45-270 Internet & Phone Service	6,115	10,000	10,100
45-300 Professional Services	64,946	12,000	5,000
45-305 Accountant/Auditor	15,915	40,000	20,000
45-310 Engineering	19,868	36,000	25,000
45-320 Legal	46,687	107,000	175,000
45-325 IT Services	1,327	25,000	4,000
45-330 Public Notices	0.00	2,000	1,000
45-335 Codification	0.00	2,000	2,000
45-340 Equipment & Software	0.00	85,000	10,000
45-345 Elections	4,661	4,000	4,000
45-510 Insurance & Surety Bond	19,401	29,000	29,290
45-511 HSA ER Contribution	2,104	0.00	0.00
45-600 Admin Vehicles & Fuel	0.00	31,300	31,613
45-610 Administration	10,066	0.00	0.00
45-615 Uniforms	0.00	3,200	3,232
45-700 Dumpsters	5,343	4,000	4,040
45-800 Misc bank fees	9,872	2,000	2,020
Total Administration	483,251	802,670	742,245
Economic Development			
52-615 GIS Update	0.00	22,000	0.00
52-620 Capital Facilities Plan Update	0.00	7,500	0.00
52-625 General Plan Update	0.00	26,000	0.00
52-630 Economic Development	0.00	5,000	2,000
52-635 Community Planning	1,667	5,000	2,000
Total Economic Development	1,667	65,500	4,000
Total General Government	484,918	868,170	746,245
Culture & Recreation			
67-100 Wages	0.00	6,000	33,175
67-130 Payroll Taxes	0.00	500	2,700
67-200 City Celebrations & Events	641	8,000	1,000
67-201 Spring Social	0.00	2,000	2,000
67-202 Easter	0.00	3,000	3,000
67-203 Neighborhood Market	0.00	60	100
67-204 4th of July	0.00	8,000	8,000
67-205 Halloween	0.00	2,500	2,200
67-206 Christmas	0.00	21,000	3,000
67-207 Memorial Day	0.00	0.00	500
67-208 Veteran's Day	0.00	0.00	500
67-400 Christmas Lighting	335	0.00	0.00
67-500 Other Celebrations	9,834	0.00	0.00
67-550 City Holiday Flags	1,332	3,500	1,000
67-660 Miss Toquerville Supplies	1,420	8,500	3,000
67-661 Miss Toquerville Scholarship	500	2,000	2,000
Total Culture & Recreation	14,063	65,060	62,175
FEMA			



Toquerville City
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10 General Fund - 07/01/2023 to 06/30/2024
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	2022 Actual	2023 Estimated Budget	2024 Proposed Budget
68-100 FEMA Wages	223	0.00	0.00
68-105 FEMA Employee Benefits	44	0.00	0.00
68-130 FEMA Payroll Taxes	19	0.00	0.00
68-135 FEMA Certified Floodplain Management	12,469	10,000	10,100
68-140 FEMA Floodplain Compliance	0.00	8,500	0.00
Total FEMA	12,755	18,500	10,100
Parks, Trails, and Public Property			
Tree City			
61-100 Wages	636	0.00	0.00
61-105 Employee Benefits-Tree City	64	0.00	0.00
61-130 Payroll Taxes	50	0.00	0.00
61-655 Tree City Projects	1,427	10,000	10,000
Total Tree City	2,177	10,000	10,000
Utility Collections			
62-350 Sewer Fees	171,726	249,000	251,490
62-360 Garbage collection	119,990	115,000	116,150
Total Utility Collections	291,716	364,000	367,640
Trails			
63-100 Wages	5,433	0.00	0.00
63-105 Employee Benefits-Trails	2,466	0.00	0.00
63-130 Payroll Taxes	418	0.00	0.00
Total Trails	8,317	0.00	0.00
Parks			
64-100 Wages	36,233	86,000	98,000
64-102 Insurance	0.00	21,000	22,000
64-103 Retirement	0.00	13,000	15,000
64-105 Employee Benefits	11,848	0.00	0.00
64-130 Payroll Taxes	2,793	6,500	8,000
64-140 Park Maintenance Supplies	16,728	32,000	35,000
64-150 Park Lighting	2,464	3,600	2,000
64-230 Travel & Training	0.00	3,500	0.00
64-260 Office Supplies	0.00	4,000	0.00
64-610 Parks Vehicles & Fuel	17,541	21,000	19,000
64-655 Tree Maintenance	709	2,000	1,000
64-680 Park Donation Expenditures	2,687	0.00	0.00
64-695 Tools	2,499	6,400	2,500
64-700 Capital Expenditures - Construction/New	4,417	11,000	5,000
Total Parks	97,918	210,000	207,500
Cemetery			
65-100 Wages	34,287	60,000	74,000
65-102 Insurance	0.00	18,000	16,500
65-103 Retirement	0.00	8,500	11,000
65-105 Employee Benefits	13,857	0.00	0.00
65-125 Cemetery Supplies & Maint.	7,984	17,000	8,000
65-130 Payroll Taxes	2,628	4,800	6,000
65-140 Cemetery Power Bills	309	400	250
65-230 Travel & Training	0.00	600	0.00
65-260 Office Supplies	0.00	2,700	0.00
65-270 Equipment & Software	0.00	1,000	0.00
65-610 Cemetery Vehicles & Fuel	32,403	13,000	13,130
65-695 Tools	2,071	2,000	2,020
65-710 Cemetery Capital Outlay	4,417	0.00	0.00
Total Cemetery	97,955	128,000	130,900
Town Hall			
66-100 Wages	11,036	0.00	0.00
66-105 Employee Benefits	2,032	0.00	0.00
66-120 Payroll Taxes	647	0.00	0.00
66-130 Payroll Taxes	200	0.00	0.00
66-610 Town Hall Vehicles & Fuel	1,512	6,000	0.00
66-695 Tools	925	2,000	0.00
Total Town Hall	16,352	8,000	0.00
Donations			



Toquerville City
Proposed Budget Report
10 General Fund - 07/01/2023 to 06/30/2024
100.00% of the fiscal year has expired

	2022 Actual	2023 Estimated Budget	2024 Proposed Budget
67-600 Donations from City	450	0.00	0.00
Total Donations	450	0.00	0.00
Total Parks, Trails, and Public Property	514,884	720,000	716,040
Public Safety			
Public Safety			
54-100 Wages	1,645	5,000	21,210
54-130 Payroll Taxes	126	1,680	1,697
54-285 Streetlights	8,804	12,000	12,120
54-375 Police	7,838	60,000	60,000
54-610 Public Safety	78	0.00	0.00
54-680 Animal Control	5,563	7,070	7,000
Total Public Safety	24,052	85,750	102,027
Building Inspections			
59-100 Wages - Building Inspector	26,885	9,600	0.00
59-105 Employee Benefits	6,961	3,300	0.00
59-130 Payroll Tax Expense-Building	1,462	750	0.00
59-610 Contract Services	6,090	35,000	45,450
Total Building Inspections	41,398	48,650	45,450
CARES and ARPA			
58-100 ARPA Fund	113,104	102,000	0.00
58-130 Payroll Tax Expense-COVID	224	0.00	0.00
Total CARES and ARPA	113,328	102,000	0.00
Total Public Safety	178,778	236,400	147,477
Streets, Highways, & Public Roadways			
Streets			
60-100 Wages	60,586	115,000	123,500
60-102 Insurance	0.00	46,000	27,000
60-103 Retirement	0.00	15,000	18,500
60-105 Employee Benefits	23,220	0.00	0.00
60-130 Payroll Taxes	4,473	9,500	10,000
60-200 Sidewalks Repair/Maintenance	3,929	10,100	10,201
60-210 Storm Drain Utility	12,700	5,000	5,050
60-230 Travel & Training	0.00	4,000	4,040
60-260 Office Supplies	0.00	4,000	4,040
60-270 Equipment & Software	0.00	5,000	5,050
60-440 Repair and Maintenance	32,738	43,000	43,430
60-610 Streets Vehicles & Fuel	25,754	16,160	16,322
60-620 Other streets	3,157	3,000	3,030
60-695 Tools	4,496	4,000	4,040
60-710 Capital Expenditures - Construction/New	4,417	0.00	0.00
Total Streets	175,468	279,760	274,203
Total Streets, Highways, & Public Roadways	175,468	279,760	274,203
Debt Service			
71-100 Debt Service CIB Loan	20,000	20,000	20,200
71-101 Debt Service Interest	3,200	3,200	3,232
Total Debt Service	23,200	23,200	23,432
Total Expenditures:	1,404,065	2,211,090	1,979,672
Total Change In Net Position	228,773	0.00	0.00



Toquerville City
Proposed Budget Report
40 Capital Projects Fund - 07/01/2023 to 06/30/2024
100.00% of the fiscal year has expired

	2022 Actual	2023 Estimated Budget	2024 Proposed Budget
Change In Net Position			
Revenue:			
Licenses and Permits			
36-500 Grading Permit Fees	0.00	0.00	10,000
Total Licenses and Permits	<u>0.00</u>	<u>0.00</u>	<u>10,000</u>
Impact Fees			
34-800 Impact Fees - PARKS, REC & TRAILS	51,460	110,000	50,000
34-810 Impact Fee - STREETS	29,627	61,000	30,000
34-830 Impact Fee - STORM DRAIN	1,455	0.00	5,000
Total Impact Fees	<u>82,542</u>	<u>171,000</u>	<u>85,000</u>
Interest			
36-100 Interest Income - PARKS, REC & TRAILS	740	900	12,000
36-110 Interest Income - STREETS	970	800	8,000
36-115 Interest income PTIF STREETS	3,455	800	0.00
36-120 Interest Income - TOQUER PARKWAY PROJECT 22-PID	1,087	0.00	0.00
Total Interest	<u>6,252</u>	<u>2,500</u>	<u>20,000</u>
Contributions and Transfers In			
39-900 Appropriation of Funds	0.00	386,500	435,000
Total Contributions and Transfers In	<u>0.00</u>	<u>386,500</u>	<u>435,000</u>
Total Revenue:	<u>88,794</u>	<u>560,000</u>	<u>550,000</u>
Expenditures:			
Capital Projects			
40-700 Capital Projects - PARKS, REC, & TRAILS	16,205	100,000	0.00
40-720 Capital Projects - STREETS	4,997	200,000	200,000
40-730 Capital Projects - WESTFIELD PARK	0.00	200,000	350,000
40-930 Other Capital- Reservoir Assig	0.00	60,000	0.00
Total Capital Projects	<u>21,202</u>	<u>560,000</u>	<u>550,000</u>
Total Expenditures:	<u>21,202</u>	<u>560,000</u>	<u>550,000</u>
Total Change In Net Position	<u>67,591</u>	<u>0.00</u>	<u>0.00</u>



Toquerville City
Proposed Budget Report
41 Toquerville Parkway Project 22 - 07/01/2023 to 06/30/2024
100.00% of the fiscal year has expired

	2022 Actual	2023 Estimated Budget	2024 Proposed Budget
Change In Net Position			
Revenue:			
Miscellaneous Revenue			
36-100 Interest Revenue 9004 (state)	59,173	0.00	175,000
36-110 Interest Revenue 8229 (PID)	568	0.00	100,000
36-600 Revenue	23,744,474	14,725,000	0.00
Total Miscellaneous Revenue	23,804,215	14,725,000	275,000
Contributions and Transfers In			
36-900 Appropriation of Funds	0.00	5,071,000	14,450,000
36-999 Interlocal MOU - WCWCD	0.00	900,000	0.00
Total Contributions and Transfers In	0.00	5,971,000	14,450,000
Total Revenue:	23,804,215	20,696,000	14,725,000
Expenditures:			
Capital Projects			
40-720 Administration	828,774	1,181,000	725,000
40-730 Construction	1,978,363	19,515,000	14,000,000
Total Capital Projects	2,807,137	20,696,000	14,725,000
Total Expenditures:	2,807,137	20,696,000	14,725,000
Total Change In Net Position	20,997,077	0.00	0.00



Toquerville City
Proposed Budget Report
51 Enterprise Fund - 07/01/2023 to 06/30/2024
100.00% of the fiscal year has expired

	2022 Actual	2023 Estimated Budget	2024 Proposed Budget
Income or Expense			
Income From Operations:			
Operating Income			
34-100 Services:Daily Receipts	564,781	619,000	619,000
34-110 Miscellaneous Revenue	90	0.00	0.00
34-115 WCWCD H2O Excess Annual Purcha	16,658	15,000	15,150
34-120 Late Fees	5,633	7,000	4,040
34-130 Shut off Notice Fees	770	0.00	2,020
34-150 Services:Connection Fees	5,000	3,000	12,625
34-320 Hydrant Rentals Revenue	13,817	0.00	7,575
34-800 Impact Fee - WATER FUND	24,730	45,000	45,450
Total Operating Income	631,480	689,000	705,860
Operating Expense			
40-100 Wages	137,189	171,000	160,000
40-102 Insurance	0.00	45,000	63,630
40-103 Retirement	0.00	28,000	12,120
40-105 Employee Benefits	62,363	0.00	0.00
40-130 Payroll Taxes	10,561	13,000	12,120
40-200 Material & Supplies - WATER	30,742	48,000	35,350
40-201 AMI Meter Conversion	0.00	60,000	140,000
40-230 Travel & Training	0.00	7,000	0.00
40-250 Water Fund Administration	4,215	31,000	6,000
40-260 Office Supplies	0.00	4,000	0.00
40-270 Equipment & Software	0.00	4,000	0.00
40-390 Contractual Services - WATER	40,039	40,000	40,000
40-395 Blue Stakes of Utah 811	0.00	0.00	500
40-600 Water Vehicles & Fuel	27,810	25,000	25,000
40-610 Other Expense - WATER	20,655	40,000	40,000
40-691 Principle Repayment	0.00	60,000	60,000
40-710 Tools/Equipment - Water	6,415	10,000	10,000
40-790 Depreciation - WATER	8,388	150,000	150,000
Total Operating Expense	348,377	736,000	754,720
Total Income From Operations:	283,103	(47,000)	(48,860)
Non-Operating Items:			
Non-Operating Income			
36-100 Interest Income - WATER FUND	691	5,000	6,000
36-110 Interest Income	4,153	25,000	30,000
Total Non-Operating Income	4,845	30,000	36,000
Non-Operating Expense			
50-710 Capital Improvements - And Jct Culinary Waterline	0.00	205,500	0.00
Total Non-Operating Expense	0.00	205,500	0.00
Total Non-Operating Items:	4,845	(175,500)	36,000
Total Income or Expense	287,948	(222,500)	(12,860)



Toquerville City
Proposed Budget Report
70 Cemetery Perpetual Care - 07/01/2023 to 06/30/2024
100.00% of the fiscal year has expired

	2022 Actual	2023 Estimated Budget	2024 Proposed Budget
Change In Net Position			
Revenue:			
Charges for Services			
30-100 Cemetery Perpetual Care Fees	5,580	5,000	5,000
Total Charges for Services	<u>5,580</u>	<u>5,000</u>	<u>5,000</u>
Interest			
36-100 Interest Earned-Perpetual Care	386	300	300
Total Interest	<u>386</u>	<u>300</u>	<u>300</u>
Total Revenue:	<u>5,966</u>	<u>5,300</u>	<u>5,300</u>
Expenditures:			
Parks, Trails, and Public Property			
Cemetery			
70-200 Supplies & Maintenance	0.00	5,000	0.00
70-210 Tools	0.00	10,000	0.00
Total Cemetery	<u>0.00</u>	<u>15,000</u>	<u>0.00</u>
Total Parks, Trails, and Public Property	<u>0.00</u>	<u>15,000</u>	<u>0.00</u>
Total Expenditures:	<u>0.00</u>	<u>15,000</u>	<u>0.00</u>
Total Change In Net Position	<u>5,966</u>	<u>(9,700)</u>	<u>5,300</u>