



ORDINANCE 2026-05

AN ORDINANCE ADOPTING THE TOWN OF
DUTCH JOHN BUDGET FOR FISCAL YEAR
2026-2027

WHEREAS, a public hearing was duly noticed and held to receive comments regarding the tentative budget for the 2027 fiscal year; and

WHEREAS, the budget was found to meet the requirements of Section 10-5-109 of the Utah Code and the Town Council has considered all public input and information;

NOW, THEREFORE, be it ordained by the Town Council of the Town of Dutch John, as follows:

SECTION 1. PURPOSE. The purpose of this Ordinance is to adopt the Town of Dutch John Budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

SECTION 2. ADOPTION OF THE BUDGET. The Town of Dutch John Budget for fiscal year 2026-2027, attached as Appendix "A" and incorporated into this Ordinance, shall be adopted as the Budget for the Town of Dutch John.

SECTION 3. FILING OF THE BUDGET. The Mayor and Budget Officer are directed to certify and file copies of the fiscal year 2026-2027 Budget with the Utah State Auditor as required by section 10-5-105 of the Utah Code within 30 days from the effective date of this Ordinance.

SECTION 4. REPEALER. All former ordinances or parts thereof conflicting or inconsistent with the provisions of this ordinance or of the code are hereby repealed.

SECTION 5. SEVERABILITY. The provisions of this ordinance shall be severable and if any provision thereof or the application of such provision under any circumstances is held invalid and it shall not affect the validity of any other provision of this ordinance or the application in a different circumstance.

SECTION 6. EFFECTIVE DATE. This ordinance shall take effect July 1, 2026.

PASSED AND ADOPTED by the Town Council of the Town of Dutch John, this 10th day of June 2026.

| | AYE | NAY | ABSENT | ABSTAIN |
|----------------------------------|--------------|-------------------|-------------------|-------------------|
| Councilmember, Harriet Dickerson | <u> X </u> | <u> </u> | <u> </u> | <u> </u> |

Councilmember, Sandy Kunkel

Councilmember, Amy McDonald

Councilmember, Rachel Albritton

Mayor, Lester V. Johns



Lester V. Johns, Mayor

ATTEST:



Amy McDonald, Recorder

(SEAL)



Town of Dutch John
 2027 Final Budget
 7/1/2026-6/30/2027
 GENERAL FUND REVENUES

| Source | Prior Year 2025 Actual | Current Year 2026 Estimated | Ensuing Year 2027 |
|---------------------------------------------|---------------------------|--------------------------------|----------------------|
| TAXES | | | |
| General Sales and Use Taxes | 231,123 | 164,393 | 216,000 |
| Property Tax | | 81,672 | 100,000 |
| LICENSES AND PERMITS | | | |
| Business Licenses and Permits | 5,440 | 4,005 | 4,400 |
| Development and Building Permits | 19,744 | 6,974 | 12,000 |
| Conditional Use Permits | 500 | 55 | 500 |
| Other Permits | | | |
| CHARGES FOR SERVICES | | | |
| Zoning and Subdivision Fees | 3,150 | 550 | 2,000 |
| Miscellaneous Services | | | 250 |
| Conference Hall Use | 2,000 | | 0 |
| INTERGOVERNMENTAL REVENUE | | | |
| Class "C" Road Allotment | 62,215 | 48,413 | 62,500 |
| Fire Department Income | 8,674 | 10,381 | 12,000 |
| Grants | | | 465,000 |
| MISCELLANEOUS REVENUE | | | |
| Returns/Reimbursements | | | 50 |
| Building Lease | 9,338 | 3,040 | |
| Sales Tax Refunds | 20 | | |
| Charitable donations | 500 | 500 | 1,500 |
| Freedom Festival Donations and Transfers | 16,956 | 10,408 | 14,000 |
| Tax Return thing from the County | | 9,572 | |
| CONTRIBUTIONS AND TRANSFERS | | | |
| Transfer from Capital Projects Fund Balance | | | 65,000 |
| TOTAL GENERAL FUND REVENUES | | | |
| | 359,661 | 339,962 | 955,200 |

Town of Dutch John
 2027 Final Budget
 7/1/2026-6/30/2027
 ENTERPRISE FUND REVENUES

| Source | Prior Year 2025 Actual | Current Year 2026 Estimated | Ensuing Year 2027 |
|---------------------------------------|---------------------------|--------------------------------|----------------------|
| GARBAGE | | | |
| Garbage Collection Income | 38,740 | 33,565 | 36,000 |
| CEMETERY | | | |
| Burial Permits and Lot Sales | 300 | 900 | 1,600 |
| Other Income | | | |
| Cemetery Donations | 6,667 | | |
| Transfers from General Fund | 6,000 | 6,000 | 6,000 |
| TOTAL ENTERPRISE FUND REVENUES | 51,707 | 40,465 | 43,600 |

Town of Dutch John
 2027 Final Budget
 7/1/2026-6/30/2027
 GENERAL FUND EXPENDITURES

| Source | Prior Year 2025 Actual | Current Year 2026 Estimated | Ensuing Year 2027 |
|-----------------------------------------------|---------------------------|--------------------------------|----------------------|
| GENERAL GOVERNMENT | | | |
| Town Council Discretionary | 15,261 | 5,444 | 5,000 |
| Town Council | | | 6,000 |
| Treasurer/Recorder | | | 14,000 |
| Clerk | | | 1,000 |
| Employee Wages | 8,174 | 15,111 | 57,800 |
| Employee Costs FICA | 3,988 | 3,000 | 17,258 |
| Workers Comp | | 585 | 585 |
| Liability Insurance | 2,818 | 3,064 | 3,064 |
| Property/Crime Insurance | | 1,073 | 1,073 |
| Buildings & Grounds Maintenance | 3,220 | 1,133 | 8,720 |
| Utilities | 8,283 | 7,476 | 10,236 |
| Charitable Contributions and Gifts | 1,750 | 1,500 | 7,400 |
| Professional Services, Associations and Bonds | 770 | 26,235 | 48,100 |
| Elections | | | |
| Civic Functions and Activities | 20,650 | 24,006 | 27,200 |
| Planning & Zoning | 25,267 | 14,812 | 24,100 |
| Buildng Official | 5,690 | 6,881 | 8,000 |
| Travel | 827 | 2,194 | 2,000 |
| Training/Drug Screening | 55 | | 500 |
| Office/Operating Expenses | 9,838 | 7,073 | 7,571 |
| Planning | | | 5,000 |
| | | | |
| PUBLIC SAFETY | | | |
| Fire Department | 8,963 | 9,287 | 35,000 |
| Police | | | 30,000 |
| EMS | | | 35,000 |
| Ambulance | | | 465,000 |
| | | | |
| ROADS AND FLEET | | | |
| Class "C" Road Costs | 1,740 | 363 | 5,000 |
| Road Repair and Maintenance | | | 2,500 |
| Fuel | 263 | 449 | 1,200 |

Town of Dutch John
 2027 Final Budget
 7/1/2026-6/30/2027
GENERAL FUND EXPENDITURES

| Source | Prior Year 2025 Actual | Current Year 2026 Estimated | Ensuing Year 2027 |
|----------------------------------------|---------------------------|--------------------------------|----------------------|
| Vehicle Repairs and Maintenance | 156 | 503 | 1,200 |
| Auto Insurance | 2,378 | 1,987 | 2,033 |
| Side-By-Side | | | |
| | | | |
| TRANSFERS AND OTHER USES | | | |
| Transfer to LBA | | | 65,000 |
| Transfer to Cemetery Enterprise Fund | 6,000 | 6,000 | 6,000 |
| | | | |
| AIRPORT | | | |
| Manager Wages | | | 30,000 |
| Maintenance Worker Wages | | | 10,000 |
| Maintenance/Repairs | | | 12,000 |
| | | | |
| MISCELLANEOUS | | | |
| Reimbursements | | | |
| Bank Fees | 769 | 584 | 659 |
| | | | |
| | | | |
| TOTAL GENERAL FUND EXPENDITURES | 126,858 | 138,759 | 955,200 |

Town of Dutch John

2027 Final Budget

7/1/2026-6/30/2027

ENTERPRISE FUND EXPENDITURES

| Source | Prior Year 2025 Actual | Current Year 2026 Estimated | Ensuing Year 2027 |
|-------------------------------------------|---------------------------|--------------------------------|----------------------|
| GARBAGE | | | |
| Garbage Collection Costs | 32,000 | 31,903 | 35,000 |
| Bad Debt | 308 | | 400 |
| Transfer to Fund Balance | | | |
| | | | |
| CEMETERY | | | |
| Water | 1,745 | 2,328 | 3,000 |
| Maintenance and Improvements | 20,998 | \$ (455.01) | 3,000 |
| | | | |
| TOTAL ENTERPRISE FUND EXPENDITURES | 55,051 | 33,775 | 41,400 |

Town of Dutch John

2027 Final Budget

7/1/2026-6/30/2027

CAPITAL PROJECTS FUND

| Source | Prior Year 2025 Actual | Current Year 2026 Estimated | Ensuing Year 2027 |
|------------------------------------------|---------------------------|--------------------------------|----------------------|
| REVENUES | | | |
| Transfers from the General Fund | 5,268 | 54,762 | 75,000 |
| Other Income | | | |
| Total Revenue | 5,268 | 54,762 | 75,000 |
| Previous Year Ending Balance | 37,236 | 17,375 | 35,844 |
| TOTAL AVAILABLE FOR APPROPRIATION | 42,504 | 72,137 | 110,844 |
| EXPENDITURES | | | |
| Bench Road Improvements | | | |
| Conference Hall Remodel | 9,022 | 30,826 | 10,000 |
| Fire Station Remodel | 16,107 | 5,467 | 75,000 |
| Health Clinic | | | 5,000 |
| Airport Improvements | | | |
| Total Expenditures | 25,129 | 36,293 | 90,000 |
| ENDING FUND BALANCE | 17,375 | 35,844 | 20,844 |