TOWN OF DEWEYVILLE, UTAH, RESOLUTION #2026-06-2

A RESOLUTION ADOPTING THE BUDGET FOR THE TOWN OF DEWEYVILLE FOR FISCAL YEAR 2026-2027

WHEREAS, the Town of Deweyville is an incorporated municipality within the State of Utah and is required to adhere to the Utah Uniform Fiscal Procedures Act for Utah Towns; and

WHEREAS, the Town of Deweyville (the "Town") has reviewed its financial needs for the Fiscal Year of 2026-2027; and WHEREAS, pursuant to Utah Code § 10-5-108, a notice of Public Hearing on adoption of the budget for Fiscal Year 2026-2027 was posted on the Utah Public Notice Website, Town of Deweyville Website, Utah Public ID Website, Town Hall, The Leader Newspaper 5/13/2026-5/28/2026; and

WHEREAS, a Public Hearing on the Budget was held on Thursday May 28,2026 at 7:00pm where the opportunity for public input was accepted.

WHEREAS, the Town Council directed the Town Treasurer to prepare changes to the presented budget to ensure a balanced budget and the Town Council voted to approve such budget at the Town Council meeting June 11, 2026; and

WHEREAS, the Town must submit the Fiscal Year 2026-2027 Budget in compliance with State Code § 10-5-109 by June 30, 2026.

NOW THEREFORE, BE IT HEREBY RESOLVED by the Town Council of Deweyville, Utah that:

SECTION 1. Final Budget Adoption. That the attached document entitled Town of Deweyville Budget for Fiscal Year 2026-2027 in Exhibit A is hereby adopted as the final budget of the Town for the fiscal year beginning July 1, 2026 through June 30, 2027.

SECTION 2. The Town Recorder is directed to file a copy of the budget for each fund with the Utah State Auditor within 30 days of this date.

SECTION 3. This Resolution shall take effect immediately upon adoption. PASSED AND APPROVED by the Deweyville Town Council at a duly noticed public meeting on this _11___ day of June 2026 by the following vote:

	AYE	NAY	ABSTAIN	ABSENT
Mayor Curt Whiteford	X			
Eric Page	X			
Marlene Berger	X			
Melanie Hunsaker				X
Nathan Spackman	X			

TOWN OF DEWEYVILLE

BY: _____

MAYOR CURT WHITEFORD

ATTEST: Stephanie Nelson

STEPHANIE NELSON

DEWEYVILLE TOWN RECORDER/CLERK

Adopted Budget Form for:	Name	Deweyville Town Corporation
Cities, Towns & Counties	Fiscal Year Ended	2026-2027

Basic Form Instructions

1. As required by Utah statutes, budget forms submitted must present a balanced budget, meaning budgeted expenditures must equal budgeted revenues.
2. If prior year surplus amounts are to be appropriated in this budget, the amount is to be presented as a source of revenue in the budget. Also, any budgeted increase in a fund balance must be presented as an expenditure within the appropriate budget.
3. **A copy of the final budget should be sent to the State Auditor's Office within 30 days of adoption.**
4. Please report amounts rounded to the nearest dollar.
5. Some items may not apply to your entity.
6. If you have questions about the form, call Seth Oveson at 435-572-0440, or send an email to soveson@utah.gov.
7. **Upload completed budgets to reporting.auditor.utah.gov.** If you have any questions related to the uploading of your document, please contact our office at 801-538-1025 or stateauditor@utah.gov.

Definitions: *Current Budget Year*: The budget year in which a local government is currently operating. *Ensuing Budget Year*: The next upcoming budget year, also known as the "incoming" budget year

Part I General Fund Revenues

	Source of Revenue (a)	Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Taxes			
	General Property Taxes - Current	43,993.00	41,433.00	46,000.00
	Prior Years' Taxes - Delinquent			
	General Sales and Use Taxes	89,932.00	82,085.00	91,000.00
	Hwy Transit Taxes	7,224.00	15,529.00	8,500.00
	Transient Room Tax			
	Re-appraisals			
	Assessing and Collecting - State-wide Levy			
	Assessing and Collecting - County Levy			
	Fee-in-Lieu of Property Taxes			
	Penalties and Interest on Delinquent Taxes			
	Other (specify):			
	Licenses and Permits			
	Business Licenses and Permits/CUP	363.00	161.00	400.00
	Non-business Licenses and Permits	36,839.00	15,784.00	25,000.00
	Building, Structures, and Equipment			
	Marriage Licenses			
	Motor Vehicle Operation			
	Cemetery - Burial Permits			
	Animal Licenses			
	Other (specify):			

CONTINUE PART I ON PAGE 2

Name	Deweyville Town Corporation	Fiscal Year Ended	2026-2027

Part I General Fund Revenue - Continued

	Source of Revenue (a)	Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Charges for Services			
	General Government			
	Court Costs, Fees, and Charges (Clerk)			
	Recording of Legal Documents (Recorder)			
	Zoning and Subdivision Fees			
	Sale of Maps and Publications			
	Auditor's Fees			
	Surveyor's Fees			
	Treasurer's Fees			
	Public Safety			
	Special Police Services			
	Special Protective Services			
	Corrective Fees (Jail)			
	Streets and Public Improvements			
	Street, Sidewalk, and Curb Repairs			
	Parking Meter Revenue			
	Street Lighting Charges			
	Sanitation			
	Sewer Charges			
	Street Sanitation Charges			
	Refuse Collection Charges			
	Sale of Waste and Sludge			
	Weed Removal and Cleaning Charges			
	Health			
	Parks and Public Property			
	Cemeteries	32,100.00	11,552.00	28,300.00
	Miscellaneous Services: county building permit passth	30,391.00	36,838.00	32,000.00
	Other (specify): Road Impact Fees	3,036.00	1,518.00	3,036.00
	Fines and Forfeitures			
	Fines			
	Forfeitures			
	Other (specify):			

CONTINUE PART I ON PAGE 3

Name	Deweyville Town Corporation	Fiscal Year Ended		2026-2027
Part I	**General Fund Revenue - Continued**			

	Source of Revenue (a)	Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Intergovernmental Revenue			
	Federal Grants			
	General Government			
	Public Safety			
	Highways and Streets			
	Health			
	Cultural - Recreation	1,210.00	1,639.00	1,210.00
	Federal Payments in Lieu of Taxes			
	State Grants:	0.00	0.00	0.00
	State Shared Revenue			
	Class "C" Road Fund Allotment	29,758.00	14,930.00	35,670.00
	Liquor Fund Allotment			
	Grants from Local Units	0.00	15,390.00	8,652.00
	Other (specify):		13,751.00	
	Miscellaneous Revenue			
	Interest Earnings	20,531.00	15,928.00	20,000.00
	Rents and Concessions	13,070.00	7,645.00	13,000.00
	Sale of Fixed Assets - Compensation for Loss			
	Sale of Materials and Supplies			
	Park Donations	500.00	80.00	500.00
	Other Financing - Capital Lease Obligations			
	Other (specify): Enterprise Transfer	0.00	0.00	0.00
	Other: Credit Card Fees	215.00	173.00	200.00
	Other: Engineering Fees	7,539.00	150.00	5,000.00
	Contributions and Transfers			
	Transfer From: General PTIF Fund			84,500.00
	Transfer From:			
	Transfer From:			
	Transfer From:			
	Transfer From:			
	Loan From:			
	Loan From:			
	Contribution from Private Sources			
	Beg. Class "C" Road Fund Bal. to be Appropr.			
	Beg. General Fund Bal. to be Appropriated	0.00	0.00	0.00
	TOTAL REVENUES	316,701.00	274,586.00	402,968.00

CONTINUE ON PAGE 4 WITH PART II

Name Deweyville Town Corporation	Fiscal Year Ended	2026-2027

Part II General Fund Expenditures

	Expenditure (a)	Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	General Government			
	Administrative/Legislative			
	Commission or Council			
	Legislative Committees and Special Bodies			
	Ordinances and Proceedings			
	Judicial			
	City and Precinct Courts			
	Juvenile Court			
	District and Circuit Courts			
	Law Library			
	Executive and Central Staff Agencies			
	Executive			
	Boards and Commissions			
	Payroll Taxes	7,716.00	5,403.00	5,500.00
	Personnel	48,876.00	43,205.00	50,345.00
	Budgeting			
	Maintenance /Repairs	21,991.00	11,987.00	15,500.00
	Microfilming			
	Administrative Agencies			
	Professional Services	14,796.00	17,040.00	25,000.00
	Office Supplies	6,424.00	6,186.00	4,100.00
	Utilities	7,213.00	7,416.00	7,500.00
	Insurance	4,692.00	8,924.00	10,100.00
	Public Notices	688.00	416.00	550.00
	Surveyor			
	Dues	595.00	550.00	800.00
	Non-Departmental			
	General Governmental Buildings			
	Elections	0.00	0.00	963.00
	Planning and Zoning	0.00	0.00	750.00
	Education and Community Promotion			
	Other Professional Services			
	Other (specify): Technology	3,120.00	1,855.00	3,612.00

CONTINUE PART II ON PAGE 5

Name Deweyville Town Corporation	Fiscal Year Ended	2026-2027

Part II General Fund Expenditures - Continued

	Expenditure (a)	Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Public Safety			
	Police Department			
	Fire Department	8,775.04	8,775.00	14,500.00
	Corrections (Jail)			
	Protective Inspections			
	Other Protective			
	Agricultural Inspection			
	Animal Control and Regulation			
	Flood Control			
	Emergency Services (Civil Defense)			
	Other (specify): Emergency Management	0.00	150.00	350.00
	Public Health			
	Health Services			
	Infirmaries			
	Other (specify):			
	Highway and Public Improvements			
	Highways			
	Class "C" Road Program	0.00	0.00	16,000.00
	Sanitation	1,323.00	1,673.00	2,999.00
	Sewage Collections and Disposal			
	Shop and Garage			
	Construction			
	Repair and Maintenance			
	Other (specify):			
	Parks, Rec., and Public Property			
	Park and Park Areas	23,519.00	1,782.00	60,000.00
	Park Lighting			
	Recreation and Culture	4,676.00	1,731.00	3,200.00
	Libraries			
	Cemeteries	8,976.00	18,186.00	50,000.00
	Other (specify): grants			

CONTINUE PART II ON PAGE 6

Name Deweyville Town Corporation	Fiscal Year Ended	2026-2027

Part II General Fund Expenditures - Continued

	Expenditure (a)	Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Community and Economic Development			
	Community Planning			
	Community Development			
	Urban Redevelopment and Housing			
	Economic Development and Assistance			
	Economic Opportunity			
	Other (specify):			
	Debt Service			
	Principal and Interest			
	Other (specify): Banking Fees	817.00	636.00	800.00
	Transfers and Other Uses			
	Transfer To: Capital Projects		62,014.00	71,904.00
	Transfer To: Box Elder County/State of Utah			
	Transfer To: PTIF Enterprises			
	Transfer To: Enterprise Checking		6,208.00	
	Transfer To: PTIF Class C Road Fund/Impact Fee			
	Loan To:			
	Use of Restricted/Reserved Fund Balance			
	Class "C" Road Funds			
	Miscellaneous			
	Judgments and Losses			
	FEMA Reimbursement of Flood Costs			
	Other Flood Costs			
	Other (specify):			
	Budgeted Increase in Fund Balance	133,095.00	36,938.00	58,495.00
	TOTAL EXPENDITURES	297,292.04	241,075.00	402,968.00

CONTINUE ON PAGE 7 FOR PART III

Name	Deweyville Town Corporation	Fiscal Year Ended	2026-2027
Part V	Capital Projects Fund		
	Nature of the Fund:		

	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
	Transfers from General Fund	0.00	62,014.00	71,904.00
	Interest Income			
	Other Additions		34,750.00	
	Grants: State & Local	0.00	260,154.00	12,000.00
	TOTAL REVENUE	0.00	356,918.00	83,904.00
	Beginning Fund Balance			
	TOTAL AVAILABLE FOR APPROPRIATION	0.00	356,918.00	83,904.00
	Expenditures			
	Improvements	0.00	50,385.00	40,000.00
	Improvements to Park	0.00	271,783.00	28,904.00
	Parking Lot	0.00	0.00	15,000.00
	TOTAL EXPENDITURES	0.00	322,168.00	83,904.00
	Ending Fund Balance	0.00	34,750.00	0.00

Name	Deweyville Town Corporation	Fiscal Year Ended		2026-2027
Part VII	Enterprise or Internal Service Fund:			
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
	Charge for Services	101,546.00	84,947.00	103,785.00
	Interest Earned	5,975.00	2,684.00	2,500.00
	Other: BRWCD Wholesale Water	23,338.00	10,000.00	30,350.00
	Other: ARPA	0.00	0.00	0.00
	Other: BRWCD Pipeline Grant	0.00	40,000.00	0.00
	TOTAL OPERATING REVENUE	130,859.00	137,631.00	136,635.00
	Operating Expense			
	Personnel Services	6,206.00	6,000.00	6,400.00
	Contractual Services	555.00	276.00	660.00
	Material and Supplies, Maintenance/Repair	45,839.00	50,980.00	36,504.00
	Depreciation	44,816.00	48,000.00	48,000.00
	Other; Insurance	2,755.00	0.00	3,100.00
	Other: Payroll Taxes	586.00	610.00	695.00
	Other: Utilities	7,783.00	6,451.00	9,200.00
	Other: Training Dues	1,170.00	569.00	1,200.00
	Other: Banking Fees/PayClix services	134.00	688.00	1,850.00
	TOTAL OPERATING EXPENSE	109,710.00	113,574.00	107,609.00
	Non-Operating Revenue (Expense) and Transfers			
	Connection Fees	0.00	0.00	20,000.00
	Interest Expense			
	Capital Contributions From Outside Sources			
	Impact Fee Collected	11,764.00	17,712.00	23,168.00
	Operating Transfers From:			
	Operating Transfers From:			
	Operating Transfers From:			
	Operating Transfers From:			
	Impact Fee Spent			
	Operating Transfers To: PTIF Enterprise	0.00	0.00	0.00
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Other:			
	NET INCOME (LOSS)	32,913.00	41,769.00	72,194.00
	Cash Operating Needs			
	Net Income (Loss)	32,913.00	41,769.00	72,194.00
	Plus: Depreciation	44,816.00	48,000.00	48,000.00
	Plus:			
	Plus:			
	Plus:			
	Less: Major Improvements and Capital Outlay			
	Less: Bond Principal Payments			
	Less:			
	Less:			
	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	77,729.00	89,769.00	120,194.00
	Source of Cash Required			
	Cash Balance at Beginning of Year			
	Sale of Investment and Other Current Assets			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	Other:			
	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	0.00	0.00	0.00