CLARKSTON TOWN CORP.
ORDINANCE 26-03

AN ORDINANCE ADOPTING THE CLARKSTON TOWN FY 2026-2027 BUDGET

WHEREAS the Clarkston Town Council, County of Cache, State of Utah, adopts the following Clarkston Town Fiscal Year 2026-2027 Budget:

General Budget-	$655,060
Cemetery Enterprise Fund-	$33,500
Water Enterprise Fund - Revenue -	$172,300
Expenditures -	$172,300

SEE ATTACHMENT A

NOW THEREFORE BE IT ORDAINED that the Clarkston Town Council adopts the Clarkston Town Fiscal Year 2026-2027 Budget by motion from Councilmember J. Petersen.
The motion was seconded by Councilmember B. Goodey.

Dated this 3rd day of June, 2026.

Roll Call Vote:

Mayor Thompson	X Aye	___No	___Abstain	___Absent
Councilmember J. Noble	___Aye	___No	___Abstain	X Absent
Councilmember B. Goodey	X Aye	___No	___Abstain	___Absent
Councilmember D. Godfrey	___Aye	___No	___Abstain	X Absent
Councilmember J. Petersen	X Aye	___No	___Abstain	___Absent

R L Th
MAYOR

TOWN OF CLARKSTON
CORPORATE
SEAL
CACHE COUNTY, STATE OF UTAH

ATTEST:

Holly Jones
CLERK

Attachment A

FY 2027 Adopted Budget

Update # of Months 10

		FY2026 Current Year Budget	Cur Year Estimate 2026	Year-end Annulized Projection	FY2027 Budget
General Fund Revenue					
Tax Revenue					
10-31-100	Property Tax	$120,000	$97,168	$116,602	$120,000
10-31-200	Fee In Lieu (Auto)	$6,000	$5,486	$6,583	$6,000
10-31-300	Sales Tax	$110,000	$108,023	$129,628	$110,000
10-31-400	Franchise Fees(Comcast)	$3,500	$2,006	$2,407	$3,500
10-31-500	RAPZ Tax	$77,266	$77,448	$92,938	$100,000
10-31-600	State Liquor Tax	$600	$0	$0	$600
10-31-700	Telecommunications Tax (Phones)	$2,000	$3,920	$4,704	$2,000
10-31-800	County Transit Sales tax	$10,000	$21,565	$25,878	$10,000
	Total	**$329,366**	**$315,616**	**$378,739**	**$352,100**
License and Permits					
10-32-100	Business License	$700	$570	$684	$600
10-32-200	Building Permits	$20,000	$32,166	$38,599	$20,000
10-32-250	Animal License	$4,500	$3,247	$3,896	$4,000
	Total	**$25,200**	**$35,983**	**$43,180**	**$24,600**
Intergovernmental Revenue					
10-33-100	State Road Allotment	$75,000	$61,614	$73,937	$75,000
10-33-400	Fire & Rescue fund	$5,000	$4,291	$5,149	$5,000
10-33-550	Fire & Rescue Other(fund raisers)	$1,500	$0	$0	$500
	Total	**$81,500**	**$65,905**	**$79,086**	**$80,500**
Charges for Services					
10-34-100	Sanitation Collection Fees	$75,000	$73,596	$88,315	$75,000
10-34-200	E911 Fees	$12,000	$9,075	$10,890	$12,000
	Total	**$87,000**	**$82,671**	**$99,205**	**$87,000**
Fines and Penalties					
10-35-100	Penalties/Fines - Court	$100	$0	$0	$100
10-35-200	Misc. Court	$0	$0	$0	$0
	Total	**$100**	**$0**	**$0**	**$100**
Other Revenue					
10-36-100	Interest Earnings	$30,000	$20,160	$24,192	$30,000
10-36-150	Verizon Wireless	$15,000	$14,000	$16,800	$15,000
10-36-200	Phone Book	$0	$0	$0	$0
10-36-300	Youth Council	$1,000	$0	$0	$1,000
10-36-400	Pony Express	$5,000	$223	$268	$2,000
10-36-600	Sports	$600	$260	$312	$400
10-36-800	Fire Department Grant	$5,000	$0	$0	$5,000
10-36-850	Unappropriated Fund Balance	$28,360	$0	$0	$28,360
10-36-900	Misc. Revenue	$5,000	$3,729	$4,475	$5,000
~~10-36-960~~	~~Pavilion Rental Fees~~	$200	$50	$60	~~$0~~
10-36-970	Civic Center Rental	$2,000	$1,525	$1,830	$2,000
10-36-990	Road Impact Fees	$6,000	$12,500	$15,000	$6,000
	Total	**$98,160**	**$52,447**	**$62,936**	**$94,760**
Subdivisions					
10-37-100	Subdivision Fees	$16,000	$43,896	$52,675	$16,000
	Total	**$16,000**	**$43,896**	**$52,675**	**$16,000**
Contributions From Other Funds					
10-39-100	Contributions From Fund Balance	**$0**	$0	$0	**$0**
	Total	**$0**	**$0**	**$0**	**$0**
	Revenue Total	**$637,326**	**$596,518**	**$715,822**	**$655,060**

Attachment A

FY 2027 Adopted Budget

Update # of Months: 10

		FY2026 Current Year Budget	Cur Year Estimate 2026	Year-end Annulized Projection	FY2027 Budget

General Fund Expenses

		FY2025 Current Year Budget	Cur Year Estimate 2025	Year-end Annulized Projection	FY2026 Budget
Mayor and Council					
10-41-110	Salaries & Wages	$4,100	$5,346	$6,415	$4,100
10-41-130	Employee Benefits	$300	$409	$491	$300
10-41-230	Travel and Training	$500	$650	$780	$500
	Total	**$4,900**	**$6,405**	**$7,686**	**$4,900**
Court					
10-42-220	Prosecutor	$2,000	$248	$298	$2,000
10-42-630	Misc. Expense	$0	$0	$0	$0
	Total	**$2,000**	**$248**	**$298**	**$2,000**
Administration					
10-44-110	Salaries and Wages	$22,000	$13,161	$15,793	$22,000
10-44-130	Employee Benefits	$2,000	$1,108	$1,330	$3,000
10-44-210	Insurance	$25,000	$19,636	$23,563	$25,000
10-44-220	Mileage	$1,500	$813	$976	$1,000
10-44-230	Travel and Training	$3,500	$1,870	$2,244	$3,000
10-44-240	Office Supplies	$4,000	$736	$883	$2,500
10-44-245	Codification	$3,000	$500	$600	$3,000
10-44-250	Equipment -supply/maint	$12,000	$8,425	$10,110	$12,000
10-44-255	Fuel and Repairs	$0	$0	$0	$0
10-44-260	Town Hall - Maintenance	$1,500	$72	$86	$1,000
10-44-270	Utilities	$4,000	$2,948	$3,538	$4,000
10-44-280	Planning and Zoning	$15,000	$23,253	$27,904	$15,000
10-44-300	Subdivision Expenses	$5,000	$10,941	$13,129	$5,000
10-44-305	Legal/ Proffesional	$20,000	$2,213	$2,656	$20,000
10-44-310	Engineering	$5,000	$0	$0	$4,000
10-44-315	Auditor	$3,500	$2,450	$2,940	$3,500
10-44-320	E911 Fees	$12,000	$8,256	$9,907	$10,000
10-44-330	Sanitation Collection Fees	$75,000	$66,239	$79,487	$80,000
10-44-340	Elections	$2,500	$1,081	$1,297	$2,000
10-44-540	Admin Bank Charges	$3,000	$3,267	$3,920	$3,000
10-44-620	Misc. Supplies/ Services	$2,500	$702	$842	$2,000
10-44-650	Mayor - Misc.	$2,500	$400	$480	$1,500
10-44-741	Capital Outlay Equipment	$26,000	$0	$0	$26,000
10-44-815	Interest Expense	$0	$0	$0	$0
10-44-850	American Rescue Plan Funds (ARPA)	$0	$0	$0	$0
10-44-950	Cache Waste Consortium	$400	$0	$0	$400
10-44-975	Loan Payment (Town Hall & Civic Center Building)	$70,000	$67,294	$80,753	$70,000
	Total	**$320,900**	**$235,365**	**$282,438**	**$318,900**
Law Enforcement					
10-51-110	Annual Law Enforcement Contract/Services	$13,500	$5,180	$6,216	$12,000
10-51-390	Animal Control	$6,000	$3,745	$4,494	$4,000
	Total	**$19,500**	**$8,925**	**$10,710**	**$16,000**
Fire and Rescue					
10-53-110	Salaries and Wages	$850	$413	$496	$850
10-53-130	Employee Benefits	$300	$32	$38	$1,000
10-53-230	Travel and Training	$7,500	$568	$682	$7,500
10-53-235	Annual EMT Contract/Services - Smithfield	$1,500	$0	$0	$1,500
10-53-240	Fire Supplies	$5,000	$323	$388	$5,000
10-53-250	Fire & Rescue Equipment	$6,600	$0	$0	$6,600
10-53-260	Fire Dept. Grant - Restricted	$5,000	$0	$0	$5,000
10-53-270	Fuel/oil & Utilites	$6,600	$4,702	$5,642	$6,600
10-53-280	Vehicle & Maintenance/Testing	$3,000	$3,030	$3,636	$3,500
10-53-285	Fire Station Supplies/Maintenance	$500	$0	$0	$500
10-53-290	Emergency Management	$200	$214	$257	$200
	Total	**$37,050**	**$9,282**	**$11,138**	**$38,250**

Attachment A

FY 2027 Adopted Budget

Update # of Months: 10

		FY2026 Current Year Budget	Cur Year Estimate 2026	Year-end Annulized Projection	FY2027 Budget
Roads & Streets Department					
10-60-110	Salaries and Wages	$7,010	$1,970	$2,364	$7,010
10-60-130	Employee Benefits	$400	$151	$181	$400
~~10-60-220~~	~~Mileage~~	$200	$0	$0	~~$0~~
10-60-230	Travel and training	$200	$0	$0	$400
10-60-250	Equipment- Supply/maint	$10,000	$8,824	$10,589	$10,000
10-60-255	Fuel/oil	$8,000	$4,559	$5,471	$8,000
10-60-310	Engineering	$0	$0	$0	$0
10-60-350	Contract Service	$20,000	$2,222	$2,666	$20,000
10-60-420	Road Utilities/Street lights	$7,000	$5,732	$6,878	$7,000
10-60-430	Utility Repairs	$0	$0	$0	$0
10-60-730	Road Improvements	$70,000	$53,583	$64,300	$70,000
10-60-741	Capital Outlay-Equipment	$0	$0	$0	$0
10-60-790	Depreciation Expense	$0	$0	$0	$0
	Total	**$122,810**	**$77,041**	**$92,449**	**$122,810**
Parks and Recreation					
10-70-110	Salaries and Wages	$5,000	$1,823	$2,188	$8,000
10-70-130	Employee Benefits	$200	$139	$167	$200
10-70-250	Park General	$3,500	$650	$780	$3,000
10-70-270	Utilities	$3,000	$1,078	$0	$2,000
~~10-70-420~~	~~Sports~~	$500	$0	$0	~~$0~~
10-70-430	Youth Council	$2,000	$2,294	$2,753	$4,000
10-70-440	Pony Express	$8,500	$0	$0	$9,000
10-70-465	Town Float	$2,000	$0	$0	$2,000
~~10-70-470~~	~~Misc.Recreation/Town Clean-Up Day~~	$500	$492	$590	~~$0~~
10-70-480	National Night out/Miscellaneous/Sports	$700	$294	$353	$1,200
10-70-730	Capital Outlay-Park Improve	$77,266	$77,236	$92,683	$100,000
10-70-741	Capital Outlay-Equip.Unapp.Fund	$20,000	$8,000	$9,600	$20,000
10-70-790	Depreciation Expense	$0	$0	$0	$0
~~10-70-800~~	~~Contract Services-Mowing~~	$4,000	$1,800	$2,160	~~$0~~
10-70-820	Civic Center Utilities	$1,500	$1,495	$1,794	$1,500
10-70-840	Civic Center Supply/Maintenance	$1,500	$539	$647	$1,000
10-70-999	Transfer to Capital Projects	$0	$0	$0	$0
	Total	**$130,166**	**$95,840**	**$113,714**	**$151,900**
Contributions & Transfers To Other Funds					
10-53-999 (Fire)	Transfer From Fund Balance - Capital Projects (Fund 41)	$0	$0	$0	$0
10-44-999 (Admin)	Transfer From Fund Balance - Capital Projects (Fund 41)	$0	$0	$0	$0
	Total	**$0**	**$0**	**$0**	**$0**
No GL Account used	Budgeted Increase in Fund Balance (Town Savings)				$300.00
	If there is extra $ from one of the Dept. It can be put here to keep track of				
	Expense Total	**$637,326**	**$433,106**	**$518,434**	**$655,060**

Attachment A **FY 2027 Adopted Budget**

Update # of Months 10

Water Utility Fund

		FY2026 Current Year Budget	Cur Year Estimate 2026	Year-end Annulized Projection	FY2027 Budget
Operating Revenue					
51-37-100	Water Usage Fee	$131,000	$116,535	$139,842	$131,000
51-37-110	Water Service Deposit	$500	$325	$390	$500
51-37-150	Impact Fees	$15,000	$20,000	$24,000	$15,000
51-37-200	Water- New Hookups	$4,000	$6,000	$7,200	$4,000
51-37-300	Water Dedication	$21,000	$6,000	$7,200	$21,000
51-37-900	Misc. Revenue	$800	$727	$872	$800
51-37-910	Capitol Outlay Improvements	$0	$0	$0	$0
51-37-950	CIB Grant	$0	$0	$0	$0
	Total	**$172,300**	**$149,587**	**$179,504**	**$172,300**
Water Department Expenses					
51-81-110	Salaries and Wages	$17,641	$12,649	$15,179	$17,641
51-81-130	Employee Benefits	$1,300	$968	$1,162	$1,300
51-81-230	Water Travel and Training	$4,000	$4,002	$4,802	$4,000
51-81-240	Office Supplies/Expenses	$6,000	$4,613	$5,536	$6,000
51-81-250	Water Dept Equip - Supply/Maint	$20,000	$10,667	$12,800	$20,000
51-81-255	Fuel and Oil	$300	$0	$0	$300
51-81-270	Utilities	$2,200	$1,209	$1,451	$2,200
51-81-350	Contract Services/Engineering	$2,000	$1,324	$1,589	$2,000
51-81-370	Water Sampling	$3,500	$2,646	$3,175	$3,500
51-81-610	Misc. Supplies	$3,000	$19	$23	$2,000
51-81-720	Water System Repairs/Maint.	$10,000	$10,592	$12,710	$11,000
51-81-730	Water Project	$3,000	$0	$0	$3,000
51-81-740	Capital Improvement-Restricted	$16,000	$0	$0	$16,000
51-81-741	Capital Outlay- Equipment	$10,000	$0	$0	$10,000
51-81-742	Capital Outlay - vehicles	$0	$0	$0	$0
51-81-743	Capital Outlay - Furniture	$0	$0	$0	$0
51-81-790	Depreciation Expense	$0	$0	$0	$0
51-81-800	Loan Payment (Water Tank)	$46,000	$45,589	$54,707	$46,000
51-81-825	Loan Payment (Springs Project)	$9,500	$9,534	$11,441	$9,500
51-81-850	Reserve for Replacements	$0	$0	$0	$0
	Water Utility Savings				$17,859
	Total	**$154,441**	**$103,812**	**$124,574**	**$172,300**

Attachment A **FY 2027 Adopted Budget**

FY 2027 PERPETUAL CARE FUND

		FY 2026 Current Year Budget	Cur Year Estimate 2026	Year-end Annulized Projection	FY2027 Budget
Operating Revenue					
71-30-100	Perpetual Care Interest	$5,000	$3,681	$4,417	$5,000
71-30-200	Cemetery Filing Fees	$500	$525	$630	$500
71-30-300	Burial Fees	$21,000	$6,750	$8,100	$21,000
71-30-400	Cemetery Lot Sales	$6,000	$450	$540	$6,000
71-31-100	Perpetual Care Upkeep	$600	$100	$120	$600
71-31-200	Unappropriated Fund Balance	$0	$0	$0	$0
71-30-700	Amphitheater Use Fee	$400	$50	$60	$400
	Total	**$33,500**	**$11,556**	**$12,607**	**$33,500**
Expenditures					
71-40-110	Salaries and wages	$15,000	$6,535	$7,842	$15,000
71-40-130	Employee Benefits	$700	$500	$600	$700
71-40-610	Burial Fees	$5,000	$1,840	$2,208	$5,000
71-40-710	Maintenance	$4,000	$1,369	$1,643	$4,000
71-40-810	Misc/Improvements	$4,000	$1,381	$1,657	$4,000
71-40-850	Contract Services/Software Annual Fee	$4,800	$4,079	$4,895	$4,800
71-40-880	Reacquisition of Cem. Plots	$0	$0	$0	$0
	Total	**$33,500**	**$15,704**	**$17,132**	**$33,500**