

MINUTES OF THE PUBLIC HEARING  
AND TOWN COINCIL MEETING  
OF THE TOWN OF CLARKSTON

June 16, 2015  
6:30 P.M.

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Public Hearing and Town Council Meeting held at the Clarkston Town Hall, 50 South Main, Clarkston, UT.

Attendance: Mayor Kendon Godfrey  
Councilmembers: Nathan Whiting, Steven Palmer,  
Richard Calderwood, Ann J. Godfrey

Kristi Hidalgo, Town Clerk

Also in attendance: Annette G. Summers, Jaydene Godfrey

1. CALL TO ORDER

Mayor Godfrey called the Public Hearing to order at 6:30 p.m.  
Mayor Godfrey led the Pledge of Allegiance and offered Reverence to begin the meeting.

2. PUBLIC HEARING

Mayor Godfrey stated that the reason for this public hearing is to hear public comment on the Fiscal Year 2015 Amended Budget and the Fiscal Year 2016 Budget.

Fiscal Year 2015 Amended Budget - Mayor Godfrey explained the Fiscal Year 2015 Amended Budget. Mayor Godfrey stated that the Law Enforcement Budget was exceeded by \$431. This amount will be credited to the fund from the Administration Equipment and Maintenance Fund. Mayor Godfrey reported that the Fire Department Vending account profited \$6,000. The Town Council authorized this revenue to be reassigned to the Fire Department Capital Improvement Savings Fund to fund future purchases of fire trucks and equipment for the Fire Department. Therefore \$6,000 will be reassigned from the General Fund to an Equity Fund – Fire Department Capital Improvement Fund. The Town Clerk explained that the Fire Department applied for and received three grants in the amount of \$158,225, of which \$79,699 was spent in Fiscal Year 2015. The amended budget allows for expenditures to be increased from the approved \$27,750 to \$79,699. All unspent grant funds (\$78,526) will be transferred to the Fire Department Capital Improvement Fund at year-end.

Fiscal Year 2016 Budget – The Council discussed the Fiscal year 2016 Budget. Councilmember R. Calderwood feels that a Capital Improvement Fund needs to be established for the Water Department. Mayor Godfrey disagreed stating that the Water

Department is an Enterprise Fund and explained that the surplus money each year remains in the Water Enterprise Fund. It is accounted for in the yearly Financial Statement prepared by Matthew Regan, Clarkston Town's Certified Public Accountant. As of Fiscal Year 2014 the Water Enterprise Funds Net Position is \$24,369.

Mayor Godfrey reported that Clarkston Town was awarded \$15,000 RAPZ Tax money to fund Park Projects in Fiscal Year 2016.

Councilmember S. Palmer wondered how the Cemetery budget will be impacted this year by having two cemetery employees instead of just one. Mayor Godfrey stated that time will tell but believes that wage expenditures will actually decrease by having two cemetery employees.

Councilmember N. Whiting asked about the Unappropriated Fund Balance. The Town Clerk stated that the State of Utah requires that fiscal year budget revenues and expenditures balance. Usually yearly expenditures are higher than anticipated revenue coming in so the Unappropriated Fund Balance is used to balance the revenues with the expenditures. It is also used as a "rainy day" fund in case of unforeseen expenses.

Mayor Godfrey asked if the Council had any other comments, questions or discussion on the FY 2015 Amended budget or the FY 2016 Budget. There was no further discussion. Mayor Godfrey turned the time over to the public for comments or questions.

Annette G. Summers - Ms. Summers referred to the FY 2016 Budget and stated that the salary and wage budget is much less than what was actually expended on salaries and wages in 2014. She wondered how the amount spent on wages would decrease having hired another cemetery employee. Mayor Godfrey stated that the cemetery responsibilities will be done more efficiently and will require less time to do them. Ms. Summers asked if the salary and wage budget includes the Cemetery Clerks wages. Mayor Godfrey responded that it does.

3. ADJOURN

Mayor Godfrey stated that if there were no further questions that a motion to adjourn from the Public Hearing be made. Councilmember A. Godfrey made a motion to adjourn the Public Hearing. Councilmember N. Whiting seconded the motion. All in favor "Aye." Meeting adjourned at 7:00 p.m.

TOWN COUNCIL MEETING

1. CALL TO ORDER

Mayor Godfrey called the Town Council Meeting to order at 7:01 p.m.

Mayor Godfrey addressed the minutes of the Clarkston Town Council Meeting held June 2, 2015. Councilmember N. Whiting motioned for the Clarkston Town Council to approve and adopt the minutes of June 2, 2015. Councilmember A. Godfrey seconded the motion. All in favor "Aye". Motion carried

2. NEW BUSINESS

Ordinance 15-02 "An Ordinance Adopting the Clarkston Town FY 2015 Amended Budget"- Mayor Godfrey asked if there was any discussion by the Council prior to passing the ordinance. There was no discussion so Mayor Godfrey read the ordinance and asked for a motion to adopt Ordinance 15-02. Councilmember A. Godfrey motioned for the Council to approve and adopt Ordinance 15-02. Councilmember R. Calderwood seconded the motion.

Roll Call Vote:

Mayor Godfrey	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
Councilmember A. Godfrey	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
Councilmember R. Calderwood	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
Councilmember S. Palmer	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
Councilmember N. Whiting	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent

Ordinance 15-03 "An Ordinance Adopting the Clarkston Town FY 2016 Budget"-

Mayor Godfrey asked if there was any discussion by the Council prior to passing the Ordinance. There was no discussion so Mayor Godfrey read the ordinance and asked for a motion to adopt Ordinance 15-03. Councilmember R. Calderwood motioned for the Council to approve and adopt Ordinance 15-03. Councilmember N. Whiting seconded the motion.

Roll Call Vote:

Mayor Godfrey	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
Councilmember A. Godfrey	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
Councilmember R. Calderwood	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
Councilmember S. Palmer	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
Councilmember N. Whiting	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent

Resolution 15-10 "A Resolution Adopting Final Tax Rates for Tax Year 2015" - Mayor Godfrey stated that the tax rate for 2015 remains the same as 2014. Mayor Godfrey asked if there was any discussion by the Council prior to passing the Resolution. There was no discussion so Mayor Godfrey read the resolution and asked for a motion to adopt

Resolution 15-10. Councilmember R. Calderwood motioned for the Council to approve and adopt Resolution 15-10. Councilmember S. Palmer seconded the motion.

Roll Call Vote:

Mayor Godfrey	<input checked="" type="checkbox"/>	Aye	<input type="checkbox"/>	No	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent
Councilmember A. Godfrey	<input checked="" type="checkbox"/>	Aye	<input type="checkbox"/>	No	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent
Councilmember R. Calderwood	<input checked="" type="checkbox"/>	Aye	<input type="checkbox"/>	No	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent
Councilmember S. Palmer	<input checked="" type="checkbox"/>	Aye	<input type="checkbox"/>	No	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent
Councilmember N. Whiting	<input checked="" type="checkbox"/>	Aye	<input type="checkbox"/>	No	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent

Jaydene Godfrey – Proposed Cemetery Ordinance Amendments – Jaydene Godfrey, Cemetery Clerk, reported that Christina Atkinson will be taking over as Cemetery Clerk. She is training Mrs. Atkinson now but there are several loose ends that need to be taken care of and asked for permission to stay on payroll until July 31, 2015 to get these issues resolved. The Council approved this request.

Mrs. Godfrey also reported that there are some issues with Block S out at the cemetery. In August of 1991 a Mr. Mart Stuart, moved some graves from Block S Lot 8 to another cemetery. Mr. Stuart still owned the grave sites but refused to pay the Perpetual Care Fee so the Town has legally reclaimed Block S Lot 8. Mr. Stuart filled the empty graves with cement. Mrs. Godfrey requested that the town hire Councilmember Richie Calderwood to break up and remove the cement so the lots can be sold. The Council approved this action.

Mrs. Godfrey informed the Council that there are only 90 graves left to sell in the cemetery and 1,023 graves sold but not yet occupied.

Mrs. Godfrey proposed the following amendments be made to the Cemetery Ordinance:

1. Add one new paragraph to 7-5-15 that states the following: To allow for mowing on the Southwest hill of the cemetery grounds, all headstones or markers placed south of the south paved cemetery road west of the amphitheater are required to be flush with the surface of the lawn. This includes all existing plotted graves and any additional graves which hereafter shall be created within the same designated area.
2. Remove the following sentence from 7-5-7 C: Unless in writing waived by the cemetery superintendent and approved by the Town Council.
3. Add the following sentence to 7-5-10 D: The interest rate shall be reviewed and adjusted annually.

The Council discussed the proposed amendments and determined to approve and adopt them at the next Town Council Meeting held July 7, 2015.

### 3. DEPARTMENTS

Mayor Godfrey – Roads Department – Mayor Godfrey reported that the Cache County Road Department will be coming out with a truck, that has a chute on it, to fill in ditches that formed next to the asphalt, along the sides of the roads, as a result of flooding that occurred in May of this year. Roads Supervisor, David Hale, will level the road base with the town tractor.

HB 362 Transportation Infrastructure Funding – Mayor Godfrey explained HB 362 to the Council. Mayor Godfrey read the following overview of the bill:

HB 362 is a comprehensive approach to addressing part of the funding shortfall identified in Utah's Unified Transportation Plan. The bill reforms the state motor-fuel tax and authorizes a local option transportation sales tax to allow for priority investments in roads, transit, and active transportation facilities at the local level. It will help preserve our current infrastructure and accommodate projected growth.

Mayor Godfrey stated that the bill has two provisions.

1. Gas Tax Reform: The bill converts the current 24.5 cents-per-gallon state gas tax to a 12% sales tax on the statewide average price of fuel. To limit potential price volatility the tax is applied to fuel prices with a floor set at \$2.45/gallon and a fixed ceiling of \$3.33/gallon. The motor fuel tax reform takes effect January 1, 2016, and local governments can expect an increase to their B&C allocation in March or April.
2. Local Option Transportation Sales Tax: This provision is particularly important to Utah's cities and towns, as it gives local governments the tools they need to address transportation needs. Counties are authorized to enact a 0.25% general sales tax for transportation subject voter approval. In areas with transit service, the funds would be allocated as follows:
  - 0.10% to the transit provider
  - 0.10% to cities, towns, and unincorporated county areas
  - 0.05% to the county

In areas without transit service, the funds would be allocated as follows:

- 0.10% to cities, towns, and unincorporated county areas
- 0.15% to the county

The 0.25% Sales Tax is not guaranteed. The County must impose it and voters must approve it.

Mayor Godfrey reported that the State of Utah has calculated that Clarkston Town's Transportation Funding Shortfall is -\$38,078. With the New Gas tax Revenue going into effect January 1, 2016 Clarkston Town will receive an increase of \$6,214 to the B&C Road Allocation. If Cache County were to impose the Local Option Transportation Sales Tax Clarkston would receive an additional \$5,698 for a total of \$11,812 additional revenue to use for roads.

Mayor Godfrey stated that The Cache County Council has not decided whether or not they will impose the tax this year.

**See Attachment A**

Open Meeting Public Act – Mayor Godfrey reminded the Council that three or more Council members convening, discussing the public’s business, constitutes a meeting.

2015 RAPZ Tax Awarded- Mayor Godfrey reported that Clarkston Town was awarded \$15,000 RAPZ Tax money. This money will be used to complete some Park Projects.

Cemetery Monument Letter – Mayor Godfrey stated that a letter has been sent out to all of the monument companies that service this area. The letter advises them that, according to Clarkston Town Cemetery Policy, they must contact the Cemetery Sexton before they enter the Cemetery to install a monument. Also, the Cemetery Sexton must be present, when a monument is installed, to make sure it is put in the correct place.

Darlene Thompson – Commemorative Martin Harris Patch and Pin Proposal Update – The Town Clerk, Kristi Hidalgo, stated that Darleen Thompson could not be present at the meeting and asked her to update the Council on the Commemorative Patch and Pin. Mrs. Thompson wants to know if the Council will approve the Daughters of the Utah Pioneers Martin Harris Camp (DUP) to sell these items at the cemetery during the Martin Harris Pageant. They would set up on the east side of the cemetery on the east side of the white fence. Mrs. Thompson also requests permission to sell these items on the Town Square during the Martin Harris Pageant. The (DUP) would like to sell candy and bottled water at both of these locations as well. Mrs. Thompson has already talked to the Martin Harris Pageant President and was told that they could as long as it was approved by the Clarkston Town Council. All funds will be used to preserve the historic tithing granary. The Council feels that the cemetery is a sacred and hallowed place and that this atmosphere should be protected and respected. The Council determined that Mrs. Thompson and the DUP can sell these items at the Town Square on town property but not at the cemetery.

Councilmember A. Godfrey – Martin Harris Pageant Dinner – Councilmember A. Godfrey reserved the Town Hall for a Martin Harris Pageant Dinner Committee Meeting. They will meet on Thursday June 18, 2015.

Councilmember R. Calderwood – Water Department – Councilmember R. Calderwood reported that the Water Department is still waiting for the test results from the State Division of Drinking Water. Mayor Godfrey stated that Scott Archibald from Sunrise Engineering recommended that Mayor Godfrey, Mayor Christiansen, Mayor Cottle, and himself meet to discuss how to move forward in correcting the water problem because he believes when those results and recommendations come back from the State Division of Drinking Water they will involve a certain amount of urgency for resolving the issue.

Councilmember S. Palmer – LUDMA – Councilmember S. Palmer stated that LUDMA would like a \$500 bond added to building permits issued for sheds, pole barns, unattached garages, and any other outbuildings or structures requiring a building permit.

LUDMA feels that owners of these buildings would be more inclined to have a final inspection done on these types of buildings if a bond was in place. The bond would be refundable upon final inspection. If no final inspection is done the building permit has to remain open, the building inspector, and Clarkston Town cannot close the file, and both end up with a lot of open files. The Council determined that LUDMA needs to provide the Council with a written proposal for issuing a bond on these types of building permits and present it to the Council for approval. Councilmember S. Palmer will instruct LUDMA to prepare a written proposal for the Council.

Councilmember N. Whiting – Fire Department – Councilmember N. Whiting reported that there are a few fire hydrants in town that are encumbered by landscaping. Mayor Godfrey stated that there is nothing in the Town Code Book that specifies fire hydrants must remain clear from trees, shrubs, flowers, etc. Mayor Godfrey asked Councilmember N. Whiting to get with Fire Chief Brooks Dufner and draft an ordinance on Fire Hydrants for the Council to review and adopt. Councilmember N. Whiting agreed to get it done.

Parks Department – Councilmember N. Whiting stated that Parks Director, Rodney Buttars is ready to begin installing the sprinkler system.

4. RELEVANT BUSINESS

Next Meeting - The next meeting will be a Town Council Meeting and will be held Tuesday July 7, 2015 at 7:00 p.m.

5. ADJOURN

There being no further business to come before the Council, Councilmember N. Whiting motioned that the Clarkston Town Council Meeting adjourn. Councilmember R. Calderwood seconded the motion. All members present voted “Aye”. Motion carried. The meeting adjourned at 8:05 p.m.

  
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Clarkston Town Clerk



# CLARKSTON TOWN CORP.

## ORDINANCE 15-02

### AN ORDINANCE ADOPTING THE CLARKSTON TOWN FY 2014-2015 AMENDED BUDGET

WHEREAS the Law Enforcement Budget has been exceeded by the following amount:

- Animal Control - \$ 431.00

It is necessary to amend the Law Enforcement Budget by decreasing the Administration Equipment Supply and Maintenance Fund by \$431 and increasing the Law Enforcement Fund by \$431; and

WHEREAS the Fire and Rescue Department applied for and was awarded three grants in the amount of \$158,225, of which \$79,699 was spent in this Fiscal year, the expenditures for that department will be increased from the approved \$27,750 to \$79,699. All unspent grant funds (\$78,526) will be transferred to the Capital Project Funds at year-end; and

WHEREAS the Fire Department has \$6,000 in unexpended revenue in the Vending Fund; and

WHEREAS the Town Council has authorized this revenue to be reassigned to the Fire Department Capital Projects Savings Fund to fund future purchases of fire trucks and equipment for the Fire Department; and

THEREFORE the Clarkston Town Council, County of Cache, State of Utah, adopts the following Clarkston Town Fiscal Year 2013-2014 Amended Budget:

Law Enforcement Fund:	+\$431
Administration Equipment and Maintenance Fund	- \$431
Equity Fund – Fire Department Capital Projects Fund	+\$6,000
General Fund – Fire Department Vending Fund	-\$6,000

NOW THEREFORE BE IT ORDAINED that the Clarkston Town Council adopts the Clarkston Town Fiscal Year 2014-2015 Amended Budget by motion from Councilmember A. Godfrey. The motion was seconded by Councilmember R. Calderwood.

Dated this 16<sup>th</sup> day of June, 2015.

Voting:	Mayor Godfrey	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
	Councilmember A. Godfrey	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
	Councilmember R. Calderwood	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
	Councilmember S. Palmer	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
	Councilmember N. Whiting	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent

Hendon Godfrey  
MAYOR

ATTEST:

Kristi Hidalgo  
CLERK



# CLARKSTON TOWN CORP.

## ORDINANCE 15-03

### AN ORDINANCE ADOPTING THE CLARKSTON TOWN FY 2015-2016 BUDGET

WHEREAS the Clarkston Town Council, County of Cache, State of Utah, adopts the following Clarkston Town Fiscal Year 2015-2016 Budget:

General Budget- \$363,968  
Enterprise Fund - \$104,300  
Cemetery Enterprise Fund- \$19,700

SEE ATTACHMENT A

NOW THEREFORE BE IT ORDAINED that the Clarkston Town Council adopts the Clarkston Town Fiscal Year 2015-2016 Budget by motion from Councilmember R. Calderwood. The motion was seconded by Councilmember N. Whiting.

Dated this 16<sup>th</sup> day of June, 2015.

Voting:	Mayor Godfrey	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
	Councilmember A. Godfrey	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
	Councilmember R. Calderwood	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
	Councilmember S. Palmer	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
	Councilmember N. Whiting	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent

  
MAYOR

ATTEST:

  
CLERK



## Attachment A

**FY 2016 Budget****General Fund Revenue**

Source of Revenue	Prior Year Actual Revenue (FY2014)	Current Year Estimate (FY2015)	FY 2016 Budget
<b>Tax Revenue</b>			
10-31-100 Property Tax	\$35,503	\$40,308	\$36,000
10-31-200 Fee In Lieu	\$5,838	\$5,367	\$10,000
10-31-300 Sales Tax	\$62,746	\$52,666	\$60,000
10-31-400 Franchise Fees(Comcast)	\$2,855	\$1,595	\$2,000
10-31-500 RAPZ Tax	\$21,056	\$0	\$16,000
10-31-600 State Liquor Tax	\$0	\$366	\$425
10-31-700 Telecommunications Tax	\$7,476	\$6,583	\$6,000
<b>Total</b>	<b>\$135,474</b>	<b>\$106,885</b>	<b>\$130,425</b>
<b>License and Permits</b>			
10-32-100 Business License	\$500	\$480	\$450
10-32-200 Building Permits	\$22,277	\$9,293	\$13,100
10-32-250 Animal License	\$2,935	\$4,126	\$3,000
<b>Total</b>	<b>\$25,712</b>	<b>\$13,898</b>	<b>\$16,550</b>
<b>Intergovernmental Revenue</b>			
10-33-100 State Road Allotment	\$33,602	\$34,861	\$36,000
10-33-400 Fire & Rescue fund	\$7,730	\$7,683	\$7,000
10-33-550 Fire & Rescue Other(fund raisers)	\$502	\$0	\$1,000
<b>Total</b>	<b>\$41,834</b>	<b>\$42,544</b>	<b>\$44,000</b>
<b>Charges for Services</b>			
10-34-100 Sanitation Collection Fees	\$42,788	\$39,828	\$40,000
10-34-200 E911 Fees	\$5,338	\$7,759	\$8,260
<b>Total</b>	<b>\$48,125</b>	<b>\$47,587</b>	<b>\$48,260</b>
<b>Fines and Penalties</b>			
10-35-100 Penalties/Fines - Court	\$1,472	\$706	\$3,000
10-35-200 Misc. Court	\$25	\$0	\$0
<b>Total</b>	<b>\$1,497</b>	<b>\$706</b>	<b>\$3,000</b>
<b>Other Revenue</b>			
10-36-100 Interest Earnings	\$1,172	\$1,299	\$1,300
10-36-200 Phone Book	\$563	\$59	\$50
10-36-300 Youth Council	\$0	\$0	\$150
10-36-400 Pony Express	\$21,839	\$4,722	\$5,000
10-36-500 Town Pageant Dinner	\$19,603	\$317	\$25,000
10-36-550 Vending	\$13,745	\$12,947	\$10,000
10-36-600 Sports	\$618	\$435	\$500
10-36-800 Fire Department Grant	\$2,000	\$158,225	\$5,000
10-36-850 Unappropriated Fund Balance	\$0	\$1,440	\$70,733
10-36-900 Misc. Revenue	\$819	\$278	\$2,000
10-36-970 Civic Center Rental	\$2,062	\$1,160	\$2,000
<b>Total</b>	<b>\$62,421</b>	<b>\$180,882</b>	<b>\$121,733</b>
<b>Contributions &amp; Transfers</b>			
10-39-100 Contributions	\$0	\$0	\$0
10-39-990 Transfer/Cemetery-General Fund	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Revenue Total</b>	<b>\$315,061</b>	<b>\$392,501</b>	<b>\$363,968</b>

# FY 2016 Budget

## General Fund Expenses

		Prior Year Actual Revenue (FY2014)	Current Year Estimate (FY2015)	FY 2016 Budget
<b>Mayor and Council</b>				
10-41-110	Salaries & Wages	\$3,350	\$1,675	\$3,500
10-41-130	Employee Benefits	\$256	\$128	\$300
10-41-230	Travel and Training	\$99	\$0	\$2,200
	<b>Total</b>	<b>\$3,706</b>	<b>\$1,803</b>	<b>\$6,000</b>
<b>Court</b>				
10-42-110	Salaries and Wages	\$17,543		
10-42-130	Employee Benefits	\$2,650		
10-42-220	Prosecutor - FY2014	\$1,100	\$1,200	\$1,200
10-42-630	Misc. Expense	\$0	\$0	\$150
	<b>Total</b>	<b>\$21,293</b>	<b>\$1,200</b>	<b>\$1,350</b>
<b>Administration</b>				
10-44-110	Salaries and Wages	\$11,158	\$10,033	\$10,000
10-44-130	Employee Benefits	\$1,333	\$1,004	\$1,000
10-44-210	Insurance	\$16,919	\$19,224	\$20,000
10-44-220	Mileage	\$1,196	\$904	\$1,200
10-44-230	Travel and Training	\$2,546	\$2,502	\$3,200
10-44-240	Office Supplies	\$2,470	\$2,503	\$2,500
10-44-250	Equipment -supply/maint	\$392	\$0	\$2,500
10-44-255	Fuel and Repairs	\$0	\$0	\$0
10-44-260	Town Hall - maint	\$6,241	\$52	\$10,500
10-44-270	Utilities	\$4,127	\$4,157	\$6,000
10-44-280	Planning and Zoning	\$13,065	\$6,466	\$11,700
10-44-305	Legal/ Professional	\$5,601	\$4,664	\$9,000
10-44-310	Engineering	\$0	\$0	\$1,000
10-44-315	Auditor	\$2,195	\$2,250	\$4,000
10-44-320	E911 Fees	\$4,768	\$7,792	\$8,000
10-44-330	Sanitation Collection Fees	\$38,271	\$44,164	\$40,000
10-44-340	Elections	\$739	\$0	\$1,000
10-44-540	Admin Bank Charges	\$1,265	\$918	\$1,100
10-44-620	Misc. Supplies/ Services	\$370	\$149	\$500
10-44-650	Mayor - Misc.	\$1,152	\$1,181	\$1,500
10-44-741	Capital Outlay Equipment	\$0	\$0	\$20,000
10-44-815	Interest Expense	\$0	\$0	\$0
10-44-850	CBDG Grant Expense	\$0	\$0	\$0
10-44-950	Civic Center Project	\$26,858	\$475	\$5,000
	<b>Total</b>	<b>\$140,665</b>	<b>\$108,439</b>	<b>\$159,700</b>
<b>Law Enforcement</b>				
10-51-110	Annual Contract/Services	\$4,480	\$4,850	\$5,000
10-51-310	Outside Medical Service	\$0	\$0	\$200
10-51-320	Neighborhood Watch	\$0	\$0	\$250
10-51-390	Animal Control	\$4,611	\$5,531	\$4,500
	<b>Total</b>	<b>\$9,091</b>	<b>\$10,381</b>	<b>\$9,950</b>

# FY 2016 Budget

## General Fund Expenses

		Prior Year Actual Revenue (FY2014)	Current Year Estimate (FY2015)	FY 2016 Budget
<b>Fire and Rescue</b>				
10-53-110	Salaries and Wages	\$670	\$335	\$800
10-53-130	Employee Benefits	\$51	\$63	\$200
10-53-230	Travel and Training	\$1,523	\$1,322	\$2,500
10-53-240	Fire Supplies	\$4,710	\$457	\$5,000
10-53-250	Fire & Rescue equipment	\$5,117	\$4,747	\$6,000
10-53-260	Fire Dept. Grant	\$1,825	\$79,699	\$5,000
10-53-270	Fuel/oil & Utilites	\$6,270	\$5,815	\$5,000
10-53-290	Emergency Preparedness	\$0	\$0	\$250
10-53-550	Vending	\$3,124	\$7,173	\$5,000
	<b>Total</b>	<b>\$23,290</b>	<b>\$99,611</b>	<b>\$29,750</b>
<b>Roads &amp; Streets Department</b>				
10-60-110	Salaries and Wages	\$3,117	\$1,150	\$6,500
10-60-130	Employee Benefits	\$238	\$88	\$400
10-60-220	Mileage	\$0	\$0	\$200
10-60-230	Travel and training	\$0	\$0	\$200
10-60-250	Equipment- Supply/maint	\$1,293	\$2,394	\$7,000
10-60-255	Fuel/oil	\$3,850	\$1,920	\$5,000
10-60-310	Engineering	\$0	\$0	\$0
10-60-350	Contract Service	\$3,052	\$0	\$3,000
10-60-420	Road Utilities/Street lights	\$6,339	\$5,857	\$6,000
10-60-430	Utility Repairs	\$0	\$0	\$0
10-60-730	Capital Outlay-improvements	\$50,552	\$50,773	\$50,000
10-60-741	Capital Outlay-equipment	\$0	\$0	\$0
10-60-790	Depreciation Expense	\$0	\$0	\$0
	<b>Total</b>	<b>\$68,441</b>	<b>\$62,181</b>	<b>\$78,300</b>
<b>Parks and Recreation</b>				
10-70-110	Salaries and Wages	\$4,368	\$3,477	\$3,500
10-70-130	Employee Benefits	\$334	\$264	\$350
10-70-250	Park General	\$3,601	\$2,247	\$1,800
10-70-420	Sports	\$604	\$602	\$500
10-70-430	Youth Council	\$236	\$109	\$700
10-70-440	Pony Express	\$23,727	\$8,909	\$8,000
10-70-450	Town Pageant Dinner	\$15,668	\$0	\$20,000
10-70-460	Fair Booth	\$549	\$8	\$700
10-70-465	Town Float	\$307	\$213	\$500
10-70-470	Misc.Recreation/Town Clean-Up Day	\$386	\$367	\$500
10-70-480	National Night out	\$685	\$284	\$1,000
10-70-730	Capital Outlay-Park Improve	\$3,180	\$12,213	\$16,868
10-70-741	Capital Outlay-equip.Unapp.Fund	\$0	\$0	\$20,000
10-70-790	Depreciation Expense	\$0	\$0	\$0
10-70-800	Contract Services	\$0	\$0	\$0
10-70-820	Civic Center Utilities	\$880	\$714	\$2,500
10-70-840	Civic Center Supply/Maintenance	\$882	\$951	\$2,000
	<b>Total</b>	<b>\$55,406</b>	<b>\$30,359</b>	<b>\$78,918</b>
<b>Contributions &amp; Transfers</b>				
10-?????	Transfer to the Capital Projects Fund		\$78,526	
	<b>Total</b>	<b>\$0</b>	<b>\$78,526</b>	<b>\$0</b>
<b>Expense Total</b>		<b>\$321,891</b>	<b>\$392,501</b>	<b>\$363,968</b>

# FY 2016 Enterprise Fund

## Water Utility Fund

	Prior Year Actual Revenue (FY2014)	Current Year Estimate (FY2015)	FY 2016 Budget
<b>Operating Revenue</b>			
51-37-100 Water Usage Fee	\$104,042	\$87,181	\$98,000
51-37-110 Water Service Deposit	\$0	\$275	\$300
51-37-150 Impact Fees	\$7,500	\$1,500	\$3,000
51-37-200 Water- New Hookups	\$5,000	\$1,000	\$2,000
51-37-900 Misc. Revenue	\$155	\$719	\$1,000
51-37-910 Capitol Outlay Improvements	\$0	\$0	\$0
<b>Total</b>	<b>\$116,697</b>	<b>\$90,675</b>	<b>\$104,300</b>

## Water Department Expenses

51-81-110 Salaries and Wages	\$11,157	\$9,175	\$10,000
51-81-130 Employee Benefits	\$854	\$702	\$700
51-81-230 Water Travel and Training	\$2,614	\$2,322	\$3,000
51-81-240 Office supplies/expenses	\$3,550	\$4,356	\$3,950
51-81-250 Water Dept equip - supply/maint	\$5,572	\$4,528	\$5,000
51-81-255 Fuel and Oil	\$6	\$0	\$1,000
51-81-270 Utilities	\$1,759	\$1,254	\$2,000
51-81-350 Contract Services/Engineering	\$733	\$94	\$2,000
51-81-370 Water Sampling	\$1,149	\$964	\$2,000
51-81-610 Misc. Supplies	\$1,673	\$0	\$1,500
51-81-720 Water System Repairs/maint	\$8,304	\$3,090	\$8,600
51-81-730 Water Project	\$0	\$1,853	\$7,000
51-81-740 Capital Improvement-Restricted	\$0	\$0	\$10,550
51-81-741 Capital outlay- Equipment	\$0	\$0	\$0
51-81-742 Capital outlay - vehicles	\$0	\$0	\$0
51-81-743 Capital outlay - Furniture	\$0	\$0	\$0
51-81-790 Depreciation Expense	\$0	\$0	\$0
51-81-800 Loan Payment (water tank)	\$46,577	\$46,577	\$47,000
51-81-850 Reserve for Replacements	\$0	\$0	\$0
<b>Total</b>	<b>\$83,946</b>	<b>\$74,914</b>	<b>\$104,300</b>

# FY 2016 Budget

## FY 2016 PERPETUAL CARE FUND

	Prior Year Actual Revenue (FY2014)	Current Year Estimate (FY2015)	FY 2016 Budget
<b><u>Operating Revenue</u></b>			
71-30-100 Perpetual Care Interest	\$462	\$463	\$500
71-30-200 Cemetery Filing Fees	\$200	\$175	\$250
71-30-300 Burial Fees	\$8,900	\$10,900	\$8,000
71-30-400 Cemetery Lot Sales	\$1,525	\$1,650	\$1,500
71-31-100 Perpetual Care Upkeep	\$389	\$150	\$500
71-31-200 Unappropriated Fund Balance	\$8,784	\$0	\$8,950
<b>Total</b>	<b>\$20,260</b>	<b>\$13,338</b>	<b>\$19,700</b>
<b><u>Expenditures</u></b>			
71-40-110 Salaries and wages	\$14,297	\$8,987	\$10,500
71-40-130 Employee Benefits	\$1,094	\$689	\$1,000
71-40-610 Burial Fees	\$4,140	\$2,975	\$3,000
71-40-710 Maintenance	\$2,342	\$2,649	\$3,200
71-40-810 Misc/Improvements	\$405	\$2,040	\$2,000
<b>Total</b>	<b>\$22,277</b>	<b>\$17,340</b>	<b>\$19,700</b>

# FY 2016 Budget

## FY 2016 PERPETUAL CARE FUND REVENUE

	Prior Year Actual Revenue (FY2014)	Current Year Estimate (FY2015)	FY 2016 Budget
<b>OPERATING REVENUE</b>			
<b>GL #</b>	<b>ACCOUNT TITLE</b>		
71-30-100	\$462	\$463	\$500
	Perpetual Care Interest Interest \$45 per month(\$45 x 12 = \$540)		
71-30-200	\$200	\$175	\$250
	Cemetery Filing Fees 10 @ \$25		
71-30-300	\$8,900	\$10,900	\$8,000
	Burial Fees (open/close) 8 @ \$800 non resident 4 @ \$400.00 resident		
71-30-400	\$1,525	\$1,650	\$1,500
	Cemetery Lot Sales 3 @ 350.00		
71-31-100	\$389	\$150	\$500
	Perpetual Care Upkeep PCU- \$50 Per Lot Sale (10 Lots x \$50 =\$500)		
71-31-200	\$8,784	\$0	\$8,950
	Unappropriated Fund Balance		
<b>Total Revenue</b>	<b>\$20,260</b>	<b>\$13,338</b>	<b>\$19,700</b>

# FY 2016 Budget

## FY 2016 PERPETUAL CARE FUND EXPENSE

	Prior Year Actual Revenue (FY2014)	Current Year Estimate (FY2015)	FY 2016 Budget
<b>EXPENDITURES</b>			
<b>GL #</b>	<b>ACCOUNT TITLE</b>		
71-40-110	\$14,297	\$8,987	\$10,500
	Salaries and Wages Clerk - 100 hours @ 9.00 = \$900 Sexton -32 wks @ 29 hrs @ 9.00= \$8,352 Sexton - Burials 15 @ 3.5 hrs @ 9.00 = \$472 Sexton - Mem Day Flowers 20 hrs @ 9.00 = \$180 Total = \$9,900		
71-40-130	\$1,094	\$689	\$1,000
	Employees Benefits Social Security, Workman's Comp, etc		
71-40-610	\$4,140	\$2,975	\$3,000
	Burial Fees Backhoe - 15 @ 200.00		
71-40-710	\$2,342	\$2,649	\$3,200
	Maintenance Spray, Fertilizer, Pesticide - 2 @ 125.00 Ipaco - lawn mower maintenance New Sod - 1 pallet Sprinkler Heads Container for Memorial Day Flowers Gas - 25 gals @ 6 mos @ 5.00 Trimmer line Grass Seed Water line blow out - fall Headstone damage Restroom supplies Backhoe work - 2 hrs min @ 85.00		
71-40-810	\$405	\$2,040	\$2,000
	Misc/Improvements		
<b>TOTAL EXPENSE</b>	<b>\$22,277</b>	<b>\$17,340</b>	<b>\$19,700</b>

