

CLARKSTON TOWN CORP.

RESOLUTION 20-07

A RESOLUTION ADOPTING THE CLARKSTON TOWN FY 2021 PROPOSED BUDGET

WHEREAS the Clarkston Town Council, County of Cache, State of Utah, adopts the following Proposed Clarkston Town Fiscal Year 2021 Budget:

General Budget -		\$ 382,980
Cemetery Enterprise Fund -		\$ 23,880
Water Enterprise Fund -	Revenue -	\$ 145,200
	Expense -	\$ 123,500

SEE ATTACHMENT

NOW THEREFORE BE IT ORDAINED that the Clarkston Town Council adopts the Clarkston Town Fiscal Year 2021 Proposed Budget by motion from Council Member Sparks. The motion was seconded by Councilman Fawcett.

Dated this 19th day of May, 2020.

N. Craig Hidalgo
MAYOR

ATTEST:

Kristi Hidalgo
CLERK

Voting:	Mayor Hidalgo	<u>✓</u> Aye	___ No	___ Abstain	___ Absent
	Councilmember N.Sparks	<u>✓</u> Aye	___ No	___ Abstain	___ Absent
	Councilmember D. Smith	<u>✓</u> Aye	___ No	___ Abstain	___ Absent
	Councilmember M.Fawcett	<u>✓</u> Aye	___ No	___ Abstain	___ Absent
	Councilmember J. Buttars	<u>✓</u> Aye	___ No	___ Abstain	___ Absent

FY 2021 Proposed Budget

General Fund Revenue

Source of Revenue		Prior Year Actual Revenue (FY2019)	Current Year Estimate (FY2020)	FY 2021 Budget
Tax Revenue				
10-31-100	Property Tax	\$39,182	\$43,488	\$52,000
10-31-200	Fee In Lieu	\$5,309	\$1,685	\$5,000
10-31-300	Sales Tax	\$85,534	\$72,375	\$75,000
10-31-400	Franchise Fees(Comcast)	\$2,590	\$2,498	\$3,000
10-31-500	RAPZ Tax	\$1,370	\$1,441	\$1,500
10-31-600	State Liquor Tax	\$339	\$325	\$400
10-31-700	Telecommunications Tax	\$3,576	\$2,946	\$3,500
10-31-800	County Transit Sales Tax	\$0	\$5,390	\$5,500
Total		\$137,900	\$130,148	\$145,900
License and Permits				
10-32-100	Business License	\$45	\$55	\$150
10-32-200	Building Permits	\$41,521	\$17,698	\$25,000
10-32-250	Animal License	\$4,359	\$4,061	\$4,500
Total		\$45,925	\$21,814	\$29,650
Intergovernmental Revenue				
10-33-100	State Road Allotment	\$46,393	\$39,011	\$45,000
10-33-400	Fire & Rescue fund	\$13,713	\$13,721	\$10,000
10-33-550	Fire & Rescue Other(fund raisers)	\$630	\$0	\$1,500
Total		\$60,736	\$52,732	\$56,500
Charges for Services				
10-34-100	Sanitation Collection Fees	\$55,160	\$47,397	\$56,000
10-34-200	E911 Fees	\$9,161	\$7,801	\$9,000
Total		\$64,321	\$55,198	\$65,000
Fines and Penalties				
10-35-100	Penalties/Fines - Court	\$52	\$0	\$0
10-35-200	Misc. Court	\$0	\$0	\$0
Total		\$52	\$0	\$0
Other Revenue				
10-36-100	Interest Earnings	\$10,200	\$7,929	\$6,000
10-36-200	Phone Book	\$0	\$0	\$1,500
10-36-300	Youth Council	\$0	\$262	\$300
10-36-400	Pony Express	\$4,905	\$0	\$5,000
10-36-500	Town Pageant Dinner	\$0	\$0	\$0
10-36-550	Vending	\$6,054	\$2,097	\$4,000
10-36-600	Sports	\$500	\$0	\$500
10-36-800	Fire Department Grant	\$2,706	\$3,302	\$5,000
10-36-850	Unappropriated Fund Balance	\$0	\$0	\$50,930
10-36-900	Misc. Revenue	\$1,284	\$5,349	\$5,000
10-36-960	Pavilion Rentals	\$0	\$200	\$200
10-36-970	Civic Center Rental	\$1,430	\$1,280	\$1,500
10-36-990	Road Impact Fees	\$0	\$7,500	\$6,000
Total		\$27,079	\$27,919	\$85,930
Contributions & Transfers				
10-39-100	Contributions	\$0	\$0	\$0
Total		\$0	\$0	\$0
Revenue Total		\$336,013	\$287,811	\$382,980

FY 2021 Proposed Budget

General Fund Expenses

		Prior Year Actual Expenses (FY2019)	Current Year Estimate (FY2020)	FY 2021 Budget
Mayor and Council				
10-41-110	Salaries & Wages	\$3,752	\$1,501	\$3,200
10-41-130	Employee Benefits	\$287	\$115	\$400
10-41-230	Travel and Training	\$0	\$0	\$400
Total		\$4,039	\$1,616	\$4,000
Court				
10-42-220	Prosecutor	\$1,200	\$600	\$1,200
10-42-630	Misc. Expense	\$0	\$0	\$0
Total		\$1,200	\$600	\$1,200
Administration				
10-44-110	Salaries and Wages	\$14,371	\$10,832	\$15,000
10-44-130	Employee Benefits	\$1,156	\$861	\$200
10-44-210	Insurance	\$21,164	\$20,309	\$25,000
10-44-220	Mileage	\$860	\$633	\$1,200
10-44-230	Travel and Training	\$2,831	\$3,011	\$3,000
10-44-240	Office Supplies	\$1,986	\$1,321	\$2,000
10-44-245	Codification	\$993	\$1,161	\$1,500
10-44-250	Equipment -supply/maint	\$676	\$946	\$3,900
10-44-255	Fuel and Repairs	\$0	\$0	\$0
10-44-260	Town Hall - maint	\$166	\$845	\$1,500
10-44-270	Utilities	\$3,898	\$2,592	\$3,000
10-44-280	Planning and Zoning	\$14,873	\$23,941	\$24,000
10-44-305	Legal/ Professional	\$7,925	\$7,380	\$10,000
10-44-310	Engineering	\$0	\$0	\$0
10-44-315	Auditor	\$2,510	\$155	\$2,500
10-44-320	E911 Fees	\$10,044	\$7,914	\$9,500
10-44-330	Sanitation Collection Fees	\$58,469	\$46,498	\$57,000
10-44-340	Elections	\$0	\$232	\$200
10-44-540	Admin Bank Charges	\$1,634	\$1,879	\$2,080
10-44-620	Misc. Supplies/ Services	\$947	\$695	\$1,500
10-44-650	Mayor - Misc.	\$1,094	\$1,382	\$2,000
10-44-700	Vending	\$0	\$0	\$4,000
10-44-741	Capital Outlay Equipment	\$0	\$0	\$20,000
10-44-750	Capital Projects Fund	\$0	\$0	\$0
10-44-815	Interest Expense	\$0	\$0	\$0
10-44-850	PassThrough Grant (DUP)	\$0	\$4,000	\$0
10-44-950	Civic Center Project	\$0	\$0	\$0
10-44-999	Transfer to Capital Projects	\$10,500	\$0	\$0
Total		\$156,097	\$136,587	\$189,080
Law Enforcement				
10-51-110	Annual Contract/Services	\$5,199	\$4,981	\$6,000
10-51-310	Outside Medical Service	\$0	\$0	\$0
10-51-320	Neighborhood Watch	\$0	\$0	\$0
10-51-390	Animal Control	\$4,494	\$4,400	\$4,500
Total		\$9,693	\$9,381	\$10,500

FY 2021 Proposed Budget

General Fund Expenses

		Prior Year Actual Expenses (FY2019)	Current Year Estimate (FY2020)	FY 2021 Budget
Fire and Rescue				
10-53-110	Salaries and Wages	\$750	\$375	\$800
10-53-130	Employee Benefits	\$57	\$29	\$300
10-53-230	Travel and Training	\$697	\$100	\$7,500
10-53-240	Fire Supplies	\$577	\$2,858	\$5,000
10-53-250	Fire & Rescue equipment	\$8,054	\$0	\$6,000
10-53-260	Fire Dept. Grant	\$2,763	\$3,530	\$5,000
10-53-270	Fuel/oil & Utilities	\$5,379	\$3,941	\$6,600
10-53-280	Vehicle & Maintenance/Testing	\$3,204	\$557	\$3,000
10-53-285	Fire Station Supplies/Maintenance	\$0	\$506	\$500
10-53-290	Emergency Preparedness	\$236	\$0	\$200
10-53-300	Capitol Projects Fund	\$0	\$0	\$0
10-53-550	Vending	\$4,072	\$1,871	\$0
10-53-999	Transfer to Capital Projects	\$2,500	\$0	\$0
Total		\$28,289	\$13,767	\$34,900
Roads & Streets Department				
10-60-110	Salaries and Wages	\$6,427	\$2,872	\$6,500
10-60-130	Employee Benefits	\$277	\$220	\$400
10-60-220	Mileage	\$0	\$0	\$200
10-60-230	Travel and training	\$0	\$0	\$200
10-60-250	Equipment- Supply/maint	\$6,942	\$3,184	\$7,000
10-60-255	Fuel/oil	\$4,979	\$3,616	\$5,000
10-60-310	Engineering	\$0	\$0	\$0
10-60-350	Contract Service	\$2,812	\$838	\$3,000
10-60-420	Road Utilities/Street lights	\$6,404	\$5,763	\$7,000
10-60-430	Utility Repairs	\$0	\$0	\$0
10-60-730	Capital Outlay-improvements	\$49,999	\$54,880	\$50,000
10-60-741	Capital Outlay-equipment	\$0	\$0	\$0
10-60-790	Depreciation Expense	\$0	\$0	\$0
Total		\$77,840	\$71,373	\$79,300
Parks and Recreation				
10-70-110	Salaries and Wages	\$5,881	\$1,958	\$4,500
10-70-130	Employee Benefits	\$450	\$150	\$400
10-70-250	Park General	\$3,505	\$881	\$3,500
10-70-420	Sports	\$287	\$0	\$400
10-70-430	Youth Council	\$0	\$268	\$500
10-70-440	Pony Express	\$9,994	\$0	\$8,500
10-70-450	Town Pageant Dinner	\$3,572	\$0	\$0
10-70-460	Fair Booth	\$0	\$0	\$0
10-70-465	Town Float	\$0	\$0	\$2,000
10-70-470	Misc.Recreation/Town Clean-Up Day	\$224	\$0	\$500
10-70-480	National Night out	\$526	\$321	\$700
10-70-730	Capital Outlay-Park Improve	\$0	\$0	\$20,000
10-70-741	Capital Outlay-equip.Unapp.Fund	\$3,500	\$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	\$1,140	\$1,047	\$1,500
10-70-840	Civic Center Supply/Maintenance	\$1,125	\$357	\$1,500
10-70-999	Transfer to Capital Projects	\$0	\$0	\$0
Total		\$30,204	\$4,982	\$64,000
Contributions & Transfers				
10-53-999	Transfer from Fund Balance - Capital Projects (Fund 41)	\$0	\$0	\$0
Total		\$0	\$0	\$0
Expense Total				
		\$307,362	\$238,306	\$382,980

FY 2021 Proposed Enterprise Fund

Water Utility Fund

		Prior Year Actual Revenue (FY2019)	Current Year Estimate (FY2020)	FY 2021 Budget
Operating Revenue				
51-37-100	Water Usage Fees	\$124,939	\$98,726	\$125,000
51-37-110	Water Service Deposit	\$400	\$300	\$400
51-37-150	Impact Fees	\$15,000	\$10,000	\$15,000
51-37-200	Water- New Hookups	\$10,000	\$2,000	\$4,000
51-37-900	Water Miscellaneous Revenue	\$1,090	\$655	\$800
51-37-910	Capitol Outlay Improvements	\$0	\$0	\$0
51-37-950	CIB Grant	\$0	\$0	\$0
Total		\$151,429	\$111,681	\$145,200

		Prior Year Actual Expenses (FY2019)	Current Year Estimate (FY2020)	FY 2021 Budget
Water Department Expenses				
51-81-110	Salaries and Wages	\$13,672	\$10,716	\$16,000
51-81-130	Employee Benefits	\$1,046	\$820	\$900
51-81-230	Water Travel and Training	\$3,001	\$2,312	\$3,000
51-81-240	Office supplies/expenses	\$4,399	\$3,388	\$5,000
51-81-250	Water Dept equip - supply/maint	\$7,545	\$2,729	\$10,500
51-81-255	Fuel and Oil	\$196	\$174	\$300
51-81-270	Utilities	\$1,553	\$1,143	\$2,000
51-81-350	Contract Services/Engineering	\$904	\$86	\$2,000
51-81-370	Water Sampling	\$2,917	\$2,553	\$3,500
51-81-610	Misc. Supplies	\$1,076	\$387	\$1,000
51-81-720	Water System Repairs/maint	\$9,023	\$2,306	\$10,000
51-81-730	Water Project	\$0	\$2,010	\$3,000
51-81-740	Capital Improvement-Restricted	\$9,864	\$0	\$10,000
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	\$39,952	\$0	\$0
51-81-800	Loan Payment (water tank)	\$11,314	\$46,001	\$47,000
51-81-825	Loan payment (Springs Project)	\$9,372	\$9,300	\$9,300
51-81-850	Reserve for Replacements	\$0	\$0	\$0
Total		\$115,834	\$83,925	\$123,500

FY 2021 Proposed Budget

FY 2021 PERPETUAL CARE FUND

		Prior Year Actual Revenue (FY2019)	Current Year Estimate (FY2020)	FY 2021 Budget
<u>Operating Revenue</u>				
71-30-100	Perpetual Care Interest	\$2,871	\$1,958	\$2,500
71-30-200	Cemetery Filing Fees	\$525	\$50	\$319
71-30-300	Burial Fees	\$8,800	\$14,350	\$12,000
71-30-400	Cemetery Lot Sales	\$7,200	\$1,750	\$4,500
71-31-100	Perpetual Care Upkeep	\$600	\$250	\$600
71-31-200	Unappropriated Fund Balance	\$0	\$0	\$3,961
Total		\$19,996	\$18,358	\$23,880
		Prior Year Actual Expenses (FY2019)	Current Year Estimate (FY2020)	FY 2021 Budget
<u>Expenditures</u>				
71-40-110	Salaries and wages	\$14,578	\$7,289	\$15,000
71-40-130	Employee Benefits	\$1,115	\$558	\$1,000
71-40-610	Burial Fees	\$1,710	\$2,980	\$3,300
71-40-710	Maintenance	\$3,509	\$1,338	\$3,500
71-40-810	Misc/Improvements	\$702	\$900	\$1,080
71-40-810	Contract Services	\$0	\$0	\$0
Total		\$21,614	\$13,065	\$23,880

FY 2021 Proposed Budget

FY 2021 PERPETUAL CARE FUND REVENUE

		Prior Year Actual Revenue (FY2019)	Current Year Estimate (FY2020)	FY 2021 Budget
OPERATING REVENUE				
GL #	ACCOUNT TITLE			
71-30-100	Perpetual Care Interest	\$2,871	\$1,958	\$1,900
	Interest \$125 per month(\$125 x 12 = \$1,500)			
71-30-200	Cemetery Filing Fees	\$525	\$50	\$400
	16 @ \$25			
71-30-300	Burial Fees (open/close)	\$8,800	\$14,350	\$13,600
	15 @ \$800 non resident			
	4 @ \$400.00 resident			
71-30-400	Cemetery Lot Sales	\$7,200	\$1,750	\$3,500
	10 @ 350.00			
71-31-100	Perpetual Care Upkeep	\$600	\$250	\$500
	PCU- \$50 Per Lot Sale (10 Lots x \$50 = \$500)			
71-31-200	Unappropriated Fund Balance	\$0	\$0	\$6,300
	Total Revenue	\$19,996	\$18,358	\$26,200

FY 2021 Proposed Budget

FY 2021 PERPETUAL CARE FUND EXPENSE

		Prior Year Actual Expenses (FY2019)	Current Year Estimate (FY2020)	FY 2021 Budget
EXPENDITURES				
GL #	ACCOUNT TITLE			
71-40-110	Salaries and Wages	\$14,578	\$7,289	\$15,000
	Clerk - 80 hours @ 11.00 = \$880.			
640 hrs/yr	Sexton -32 wks @ 20 hrs @ \$11.00 = \$7,040			
320 hrs/yr	Assistant Sexton - wks @ 10 hrs @ \$9.00 = \$2,880			
	Sexton - Burials 15 @ 3.5 hrs @ 11.00 = \$577			
	Sexton - Mem Day Flowers 20 hrs @ 11.00 = \$220			
	Total = \$11,597			
71-40-130	Employees Benefits	\$1,115	\$558	\$1,100
	Social Security, Workman's Comp, etc			
71-40-610	Burial Fees	\$1,710	\$2,980	\$3,400
	Backhoe - 17 @ 200.00			
71-40-710	Maintenance	\$3,509	\$1,338	\$3,500
	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	Misc/Improvements	\$702	\$900	\$2,200
71-40-910	Contract Services	\$0	\$0	\$1,000
	TOTAL EXPENSE	\$21,614	\$13,065	\$26,200