



City of the Village of Clarkston
375 Depot Rd
Clarkston, Michigan 48346
City Council Regular Meeting
12 14 2020

You may join the meeting from your computer, tablet or smartphone using the following link:

<https://global.gotomeeting.com/join/870579349>

Or you may call in to the meeting using the following phone number and access code: [\(571\) 317-3122](tel:5713173122) , Access Code: 870-579-349

1. Call To Order
2. Pledge Of Allegiance
3. Roll Call
Mayor Haven, Avery, Bonser, Casey, Kneisc, Luginski, Wylie
4. Approval Of Agenda - Motion
5. Public Comments:
Individuals have the opportunity to address the City Council on subjects not on the Agenda, limiting their comments to three minutes. Alternatively, public comments may be emailed to City Manager Jonathan Smith @ smithj@villageofclarkston.org or City Clerk Jennifer Speagle @ speaglej@villageofclarkston.org and they will be read out loud during this time. If preferred, comments may be stated or submitted anonymously.
6. FYI: Retail & Dining Flyers

Documents:

[CLARKSTONRETAILOPTIONS \(002\).PNG](#)
[DINEOUTCLARKSTONGRAPHIC.PNG](#)

7. Sheriff Report For November 2020

Documents:

[SHERIFF REPORT NOVEMBER 2020.PDF](#)

8. City Manager Report
Including Speed Sign and Ordinance Enforcement updates

Documents:

[CITY MANAGERS REPORT - 12-14-20.PDF](#)

9. Acceptance Of The Consent Agenda As Presented - Motion
Minutes and Treasurer's Report
Treasurer Report ending 12 14 2020
Minutes
Final 11 09 2020
Draft 11 23 2020

Documents:

[12 14 2020 CONSENT AGENDA.PDF](#)

10. Old Business

- 10.a. Resolution: Decline The Michigan DNR Grant Offering

Documents:

[RESOLUTION DECLIND DNR GRANT OFFERING 12 14 2020.PDF](#)

- 10.b. Motion: Acceptance Of Depot Park Conceptual Plan

Documents:

[MOTION FODP SITE PLAN DRAWING APPROVAL 12 14 2020.PDF](#)

- 10.c. Resolution: Paid Parking & Parking Enforcement

Documents:

[RESOLUTION PAID PARKING AND PARKING ENFORCEMENT 12 14 20.PDF](#)

11. New Business

- 11.a. Resolution: Acceptance Of The Financial Audit For The 19/20 Fiscal Year

Documents:

[RESOLUTION ACCEPTANCE OF THE 19 20 FY FINANCIAL AUDIT 12 14 2020.PDF](#)

- 11.b. Resolution: Oakland County Designated Assessor Interlocal Agreement

Documents:

[RESOLUTION OAKLAND COUNTY DESIGNATED ASSESSOR AGREEMENT 12 14 2020.PDF](#)

- 11.c. Resolution: Great Lakes Water Authority Rules And Regulations
Concur the Great Lake Water Authority Rules and Regulations pertaining to the
Industrial Pretreatment Program (IPP)

Documents:

[RESOLUTION GLWA RULES REGULATIONS FOR IPP 12 14 2020.PDF](#)

- 11.d. Motion: Historic District Study Committee Appointment

Documents:

[MOTION HDC STUDY COMM APPTS 12 14 2020.PDF](#)

11.e. Motion: Approval Of The 2021 City Council Meeting Schedule

Documents:

[MOTION 2021 MEETING SCHEDULES 12 14 2020.PDF](#)

11.f. Motion: Cancellation Of The December 28th 2020 City Council Meeting

Documents:

[MOTION CANCELLATION OF DEC 28 2020 COUNCIL MEETING 12 14 2020.PDF](#)

12. Resolution: Closed Session

Resolution to go into Closed Session to Discuss Specific Pending Litigation.

Documents:

[RESOLUTION -- CLOSED SESSION FOR PENDING LITIGATION 12 14 2020.PDF](#)

13. Motion: Adjourn Closed Session

14. Motion Resulting From Closed Session

Recommendation from Attorney James Tamm regarding the Bisio v City of Clarkston lawsuit.

15. Adjourn

Only those matters that are on the agenda are to be considered for action.

THANKS FOR SUPPORTING DOWNTOWN CLARKSTON'S DINING OPTIONS

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can
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clarkstonunion.com

info@clarkstonunion.com

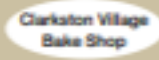


CLARKSTON VILLAGE BAKE SHOP

248-625-0677

clarkstonvillagebakeshop.com

clarkstonvillagebakeshop@yahoo.com



ESSENCE ON MAIN

248-942-4949

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GRUBHUB

HONCHO

248-707-3793

eathoncho.com

info@eathoncho.com



OLDE VILLAGE CAFÉ

248-625-6211



RUDY'S MARKET & CATERING

248-625-3033

rudysmarket.com



THE FED

248-297-5833

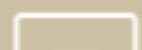
thefedcommunity.com

events@thefedcommunity.com



UNION WOODSHOP

248-625-5660



OAKLAND COUNTY SHERIFF DEPARTMENT

INDEPENDENCE SUBSTATION

TO: John Smith, City Manager

FROM: Lieutenant Todd Hill, Substation Commander

SUBJECT: City of the Village of Clarkston Monthly Report

	2020												2020	2019
ARRESTS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD	YTD
Felony (CLR-059)	0	1	1	2	1	1	1	1	0	4	0		12	12
Misdemeanors (CLR-059)	15	11	8	1	2	1	3	1	1	2	0		45	108
MICR:														
Violent Crimes (CLR-004)	0	1	3	4	0	2	0	0	2	0	0		12	12
Property Crimes (CLR-004)	2	1	0	3	1	1	3	4	2	1	0		18	18
TRAFFIC:														
Monthly Warnings - Citation Report	14	18	6	2	7	2	0	2	3	1	1		56	143
Monthly Citations - Citation Report	10	22	4	1	4	4	0	0	8	8	1		62	176
Crashes - Czrsh Report	0	3	1	0	3	3	6	1	2	1	0		20	19
LIQUOR INSPECTION ACTIVITY:														
Alcohol Compliance Checks (AE)	0	0	0	0	0	0	0	0	0	0	0		0	1
Violations (CLR-065)	0	0	0	0	0	0	0	0	0	0	0		0	0
STATION STATISTICS:														
Dispatched Calls for Service (CLR-065)	98	90	111	85	45	82	84	91	68	70	58		882	554

City of the Village of Clarkston
City Manager Report
December 14, 2020

Main Street “Your Speed” Signs

After receiving approval from Council in the November 23rd meeting, the City contracted with POCO signs to install the new signs posts for the two N. Main Street “Your Speed” signs. The installation of those posts was completed this week. The next step will be to obtain approval from MDOT and complete the installation. Our goal is to have this project complete and the signs operational prior to the Christmas holiday. Thank you for your patience!

Ordinance Enforcement Officer

A proposal for a contract Ordinance Enforcement Officer has been received from Code Enforcement Services (CES), a division of Carlisle-Wortman. CES is currently managing the City’s Building Permitting and Inspection process very effectively and Ordinance Enforcement would be a natural extension. I am also looking at comparable alternatives, such as other contract services companies and the direct hiring of a part-time officer. A comparison of all the alternatives, with pricing, will be brought back to Council as soon as possible.

DPW Equipment Repairs

I am pleased to report that our new DPW team of Jimi Turner and Carson Danis are now fully up to speed and making substantial progress towards the DPW “To-Do” list. In addition to completing projects throughout the City, the team has also completed a wave of recent equipment maintenance projects and other equipment repairs. Fortunately, Jimi’s strong mechanical skills have enabled us to do all of this work in-house, with only the need to purchase parts. This in-house work has unquestionably saved the City thousands of dollars.

Restaurant Weatherization Grant

This week the City completed the consolidation of a wish-list of outdoor dining supplies needed by our local restaurants and submitted them to Oakland County under a new “Restaurant Weatherization” program the County has developed, utilizing \$10M of remaining CARES Act funding. The goal of this grant is to facilitate increased outdoor, socially-distanced dining capabilities.

Office Staff Holiday Lunch

The Office and DPW staff will be holding their annual Holiday Lunch on Wednesday, December 16th. This year, Robert Eshaki of Rudy’s has graciously offered to provide an amazing and festive meal for the team, as thanks for a challenging year. Thank you Robert and the full Rudy’s team!!

Happy Holidays

On behalf of the office and DPW staff, Happy Holidays to the City Council, City Officials, Boards, and Commissions!

Respectfully submitted,

Jonathan Smith,
December 11, 2020



City of the Village of Clarkston
 Artemus M. Pappas Village Hall
 375 Depot Road
 Clarkston, Michigan 48346
City Council Regular Meeting Minutes
11 09 2020 Final Minutes

11/9/2020 - Minutes

1. Call To Order
 By Mayor Haven @ 7:00pm

2. Pledge Of Allegiance

3. Roll Call

Haven, Bonser, Casey, Kneisc, Luginski, Wylie - Present. Avery - Absent

4. Approval Of Agenda - Motion

Motion by Luginski Second by Kneisc to approve the Agenda as presented. Haven, Bonser, Casey, Kneisc, Luginski, Wylie - Yes. Motion Carried.

5. Public Comments:

Sue Wylie stated, that E. Church St is a temporary closure not a permanent one. In order for E Church to be closed permanently public input would be required. Joe Luginski wanted to make clear that he never stated that E Church was closed permanently.

Chet Pardee spoke correcting his 10 26 2020 public comments regarding the plume and asking for reassurance that there is no increased environmental risk with the future planned Clarkston Road repair.

6. FYI:

7. Acceptance Of The Consent Agenda As Presented - Motion

Motioned by Wylie Second by Bonser to amend the Consent Agenda by adding the following changes to 10 26 2020 draft minutes. 9d adding the verbage that a large tent will be added to cover E Church St closure. 11 - Closed Session started at 9:22pm and ended at 10:34pm

Haven, Bonser, Casey, Kneisc, Luginski, Wylie - Yes. Motion Carried.

Motion by Bonser Second by Wylie to approve the Consent Agenda with amendments to 10 26 2020 draft minutes. Haven, Bonser, Casey, Kneisc, Luginski, Wylie - Yes. Motion Carried.

8. City Manager Report

9. Old Business

9.a. Discussion: Election Update

9.b. Resolution: Social District Resolution To Ratify The 10 26 2020 Resolution

Motion by Wylie Second by Luginski to Ratify the 10 26 2020 Resolution allowing under Michigan House Bill #5781, to approve the creation of a Social District for downtown Clarkston with the

stipulations outlined on the resolution complete with an updated boundry map. Haven, Bonser, Casey, Kneisc, Luginski, Wylie - Yes. Motion Carried.

9.c. Discussion: Outdoor Dining At The Fed

Discussion with Sarah Schneider (owner of The Fed) regarding possible closure of Mill Street for outdoor dining. Council directed her to come up with a plan to present to the Planning Commission for recomendation to Council.

10. New Business

10.a. Discussion: Code Inforcement Officer

Discussion regarding the possible hiring of a part time Code Enforcement Officer, through Carlisle Wortman to enforce the City's Ordinances with regard to blight and property maintenance. Council gave City Manager Jonathan Smith the approval to prepare a recommendation and resolution.

11. Adjourn

Motion by Wylie Second by Casey to adjourn at 8:19 pm. Haven, Bonser, Casey, Kneisc, Luginski, Wylie - Yes. Motion Carried.

Respectfully Submitted by Jennifer Speagle, City Clerk.



City of the Village of Clarkston
Artemus M. Pappas Village Hall
375 Depot Road
Clarkston, Michigan 48346
City Council Regular Meeting Minutes
11 23 2020 Draft Minutes

11/23/2020 - Minutes

1. Call To Order

@ 7:01pm by Clerk Jennifer Speagle

2. Pledge Of Allegiance

3. Swearing In Of Council Members

Al Avery, Ed Bonser, Gary Casey, Joe Luginski and Sue Wylie were sworn in by Clerk Jennifer Speagle.

4. Roll Call

Al Avery (Clarkston, Mi) Ed Bonser (Clarkston, Mi) Gary Casey (Clarkston, Mi) Jason Kneisc (Clarkston, Mi) Joe Luginski (Clarkston, Mi) Sue Wylie (Clarkston, Mi) Present. Mayor Haven - Absent.

5. Motion: To Elect Mayor ProTem

Motion by Casey Second by Avery to appoint Sue Wylie as Mayor ProTem. Avery, Bonser, Casey, Kneisc, Luginski - Yes. Wylie Abstained, Haven absent. Motion Carried.

6. Approval Of Agenda - Motion

Motion by Luginski Second by Bonser to accept the Agenda as presented. Avery, Bonser, Casey, Kneisc, Luginski, Wylie- Yes Motion carried.

7. Public Comments:

Public Comments made by Chet Pardee

8. FYI:

9. Sheriff Report For October 2020

10. City Manager Report

11. Acceptance Of The Consent Agenda As Presented - Motion

Motion by Luginski Second by Casey to accept the Consent Agenda as presented. Avery, Bonser, Casey, Kneisc, Luginski, Wylie- Yes Motion carried.

12. Old Business

12.a. Discussion: FODP Master Plan Vision For Depot Park

12.b. Discussion: Update On Office Operations Under New COVID Guidelines

12.c. Resolution: Rules For Electronic Meetings

Motion by Casey Second by Bonser to Adopt the recently amended Public Act 2258 of 2020 for electronic meetings. Avery, Bonser, Casey, Kneisc, Luginski, Wylie- Yes Motion carried.

12.d. Resolution Reimbursement To Independence Twp For Interceptor Cost

Motion by Wylie Second by Avery to authorize the City Treasurer to submit payment to Independence Township in the amount of \$98,921.06 to reimburse the Township for the City's share of the Oakland-Macomb Interceptor repair cost, to be paid from the City Sewer Fund. Avery, Bonser, Casey, Kneisc, Luginski, Wylie- Yes Motion carried.

12.e. Resolution Main St Sign Poles

Motion by Avery Second by Luginski to authorize the City Manager to contract with POCO Sales for the installation of two breakaway sign posts on N Main Street at a not-to-exceed cost of \$1,600.00, to be funded by the Major Street Traffic Services budget. Avery, Bonser, Casey, Kneisc, Luginski, Wylie- Yes Motion carried.

12.f. Resolution Social District

Motion by Kneisc Second by Wylie to designate the social districts commons areas as provided on the map, establishes the management and maintenance plan, and authorizes the City Manager to take all such other actions necessary in order to implement this Resolution and comply with the act. Avery, Bonser, Casey, Kneisc, Luginski, Wylie - Yes. Motion Carried.

13. New Business

13.a. Resolution Budget Amendment For Election Costs

Motion by Casey Second by Avery to Authorize the City Treasurer to complete a budget amendment in the amount of \$850.00. To be taken from the Grant Writing Budget and moved to the Election Budget. Avery, Bonser, Casey, Kneisc, Luginski, Wylie- Yes Motion carried.

14. Adjourn

Motion by Avery Second by Bonser to adjourn at 8:49pm. Avery, Bonser, Casey, Kneisc, Luginski, Wylie- Yes Motion carried.

Respectfully Submitted by Jennifer Speagle, City Clerk.

TREASURER'S REPORT FOR CITY COUNCIL MEETING:

12/14/2020

Treasurer's Report:

I. Disbursements from 11/1/2020-11/30/2020

101 General Fund -	\$	23,223.11
202 Major Streets -	\$	-
203 Local Street	\$	-
231 Parking Meter Fund	\$	175.00
236 Friends of Depot Park	\$	-
295 Mill Pond Lake -	\$	-
301 2012 GO Bond Debt	\$	-
305 2007 GO Bond Debt	\$	750.00
401 Capital Projects Fund -	\$	586.28
590 Sewer Fund -	\$	98,987.00
703 Tax Fund -	\$	1,571.19
856 Area 1,2,4 SAD	\$	-
Total	\$	125,292.58

II. Invoices for review and payment approval

Carlisle Wortman - Master Plan, Bldg Adm, Planner & Other	\$	-
HRC - Professional Services	\$	-
HRC - Local Road Asset Management Plan	\$	-
HRC - Bridge Erosion Repairs	\$	-
HRC - Sidewalk Plans & Specs	\$	-
HRC - Office Expansion Study	\$	-
HRC - Parking Study	\$	-
Tom Ryan - Professional Services (November Invoice)	\$	2,470.00
Tom Ryan - Clarkston Court Prosecution (November Invoice)	\$	-
Total	\$	2,470.00

III. Other Checks for Review

ASI Signage Innovations	\$	-
GM & Sons, Inc (City Driveway)	\$	-
GM & Sons, Inc (Broken curb in Depot lot)	\$	-
Radarsign	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
Total	\$	-

Grand Total	\$	127,762.58
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CHECK DISBURSEMENT REPORT FOR CITY OF THE VILLAGE OF CLARKSTON
 CHECK DATE FROM 11/01/2020 - 11/30/2020

Check Date	Bank	Check #	Invoice	Payee	Description	Account	Dept	Amount	
Fund: 101 GENERAL									
11/04/2020	GEN	10017	10/24/2020	COMCAST	TELEPHONE EXPENSE	850.000	264	569.07	
11/04/2020	GEN	10018	9100 131 3106 5	DTE ENERGY	DETROIT EDISON-VH	920.000	265	11.58	
			9100 131 3119 8		DETROIT EDISON-VH	920.000	265	21.58	
			9100 131 3142 0		DETROIT EDISON-VH	920.000	265	174.64	
			9100 13 3068 7		DTE UPPER PARKING LOT	923.000	265	159.64	
			9100 131 3092 7		DTE UPPER PARKING LOT	923.000	265	15.43	
			9100 131 3131 3		DTE UPPER PARKING LOT	923.000	265	14.94	
			9100 161 3078 6		DTE DEPOT PARK	923.001	265	19.08	
			CHECK GEN 10018 TOTAL FOR FU						416.89
11/04/2020	GEN	10019	10931	THOMAS J RYAN PC	LEGAL FEES	803.000	266	3,420.00	
			10930		LEGAL FEES	803.000	266	47.50	
			CHECK GEN 10019 TOTAL FOR FU						3,467.50
11/04/2020	GEN	10020	421966	SHERMAN PUBLICATIONS, INC	PUBLICATIONS	901.000	215	41.40	
			422313		PUBLICATIONS	901.000	215	151.80	
			CHECK GEN 10020 TOTAL FOR FU						193.20
11/04/2020	GEN	10021	10/31/2020	DOUG WEAVER	BLDG INSPECTORS' SALARIES	703.004	371	130.00	
11/04/2020	GEN	10022	10/31/2020	JEFF SHAFER	BLDG INSPECTORS' SALARIES	703.004	371	260.00	
11/04/2020	GEN	10023	10/31/2020	MERLE WEST	BLDG INSPECTORS' SALARIES	703.004	371	130.00	
11/04/2020	GEN	10024	11/03/2020	NANCY SMITH	ELECTION FEES/PER DIEM	701.000	262	275.00	
11/04/2020	GEN	10026	11/02/2020	ELITE STUMP GRINDING	TREE TRIMMING & MAINTENANCE	817.001	446	995.00	
11/04/2020	GEN	10027	11/03/2020	CARA CATALLO	ELECTION FEES/PER DIEM	701.000	262	250.00	
11/04/2020	GEN	10028	11/03/2020	TONI SMITH	ELECTION FEES/PER DIEM	701.000	262	300.00	
11/04/2020	GEN	10029	11/03/2020	JENNIFER SPEAGLE	ELECTION FEES/PER DIEM	701.000	262	300.00	
11/04/2020	GEN	10030	11/03/2020	JOSEPH DESCHAINED	ELECTION FEES/PER DIEM	701.000	262	275.00	
11/04/2020	GEN	10031	11/03/2020	CLARE CATALLO-WERNER	ELECTION FEES/PER DIEM	701.000	262	150.00	
11/04/2020	GEN	10032	11/03/2020	MONICA MCGRAW	ELECTION FEES/PER DIEM	701.000	262	150.00	
11/04/2020	GEN	10033	11/03/2020	LISA PATERCSAK	ELECTION FEES/PER DIEM	701.000	262	150.00	
11/12/2020	GEN	10034	2158759	CARLISLE/WORTMAN ASSOC INC	VH-PLANNER FEES	811.000	721	902.50	

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 CHECK DATE FROM 11/01/2020 - 11/30/2020

Check Date	Bank	Check #	Invoice	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL								
11/12/2020	GEN	10035	11/01/2020	CITY OF THE VILLAGE OF CLARK	SEWER & WATER-VH	924.000	265	133.44
11/12/2020	GEN	10036	200422408463	DTE ENERGY	DTE STREET LIGHTING	926.000	448	1,271.32
11/12/2020	GEN	10037	10/21/2020	HOME DEPOT CREDIT SERVICES	BUILDING MAINTENANCE-VH	931.000	265	87.02
11/12/2020	GEN	10038#	134211829001	OFFICE DEPOT	SUPPLIES	726.000	262	144.86
			2445945785		OFFICE SUPPLIES	727.000	264	119.34
			2444360081		SUPPLIES-VH BUILDING	726.004	265	64.53
				CHECK GEN 10038 TOTAL FOR FU				328.73
11/12/2020	GEN	10039	5060726267	RICOH USA, INC	OFFICE SUPPLIES	727.000	264	199.02
11/12/2020	GEN	10040	72859	CHARTER TOWNSHIP OF INDEPEND	VEHICLES - GAS & OIL	862.000	446	114.86
11/12/2020	GEN	10041	11/09/2020	ERIC HAVEN	DUES & CONFERENCES	958.000	101	121.10
11/12/2020	GEN	10042*#	10/23/2020	CARDMEMBER SERVICE	OFFICE SUPPLIES	727.000	264	313.55
			10/23/2020		PARK MATERIALS	728.000	265	923.67
			10/23/2020		DPW SUPPLIES	750.000	441	79.39
			10/23/2020		DPW EQUIPMENT	970.001	446	84.73
				CHECK GEN 10042 TOTAL FOR FU				1,401.34
11/12/2020	GEN	10043	2158683	CARLISLE/WORTMAN ASSOCIATES,	BLDG DEPT PROFESSIONAL FEES	809.000	371	1,500.00
11/12/2020	GEN	10044	200429	GREAT LAKES ACE HARDWARE	BUILDING MAINTENANCE-VH	931.000	265	6.99
11/12/2020	GEN	10045	301899	CARDNO, INC	PARK MATERIALS	728.000	265	597.59
11/12/2020	GEN	10046	10/27/2020	OAKLAND COUNTY WATER RESOURC	PARK MATERIALS	728.000	265	478.75
11/12/2020	GEN	10047	11/03/2020	EVELYN BIHL	ELECTION FEES/PER DIEM	701.000	262	125.00
11/12/2020	GEN	10048	64934	SPECTRUM PRINTERS, INC	SUPPLIES	726.000	262	46.85
11/12/2020	GEN	10049	126287	MAZZA AUTO PARTS	MATERIAL & OUTSIDE LABOR-DUMP TRUC	861.007	446	67.04
11/12/2020	GEN	10050	15200	WEINGARTZ SUPPLY CO., INC	DPW EQUIPMENT	970.001	446	74.99
11/12/2020	GEN	10051	HSO007770	TRUCK & TRAILER SPECIALTIES	DPW EQUIPMENT	970.001	446	986.41
11/12/2020	GEN	10052	11/12/2020	CLARKSTON TRAVEL BUREAU, INC	P- GRANTS	502.000	000	1,200.00
11/12/2020	GEN	10053	11/12/2020	ESSENCE ON MAIN	P- GRANTS	502.000	000	1,200.00
11/12/2020	GEN	10054	11/12/2020	CLARKSTON FAMILY FARM	P- GRANTS	502.000	000	1,200.00
11/12/2020	GEN	10055	11/12/2020	VIA BOLOGNA	P- GRANTS	502.000	000	700.00

12/04/2020 10:58 AM
User: TREASURER2
DB: Clarkston

CHECK DISBURSEMENT REPORT FOR CITY OF THE VILLAGE OF CLARKSTON
CHECK DATE FROM 11/01/2020 - 11/30/2020

Check Date	Bank	Check #	Invoice	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL								
11/12/2020	GEN	10056	11/12/2020	VILLAGE FASHION BOUTIQUE	P- GRANTS	502.000	000	700.00
11/12/2020	GEN	10057	11/12/2020	THE GATEWAY	P- GRANTS	502.000	000	700.00
11/18/2020	GEN	10058	11/18/2020	ERIC HAVEN	DUES & CONFERENCES	958.000	101	69.79
11/18/2020	GEN	10059	344.32	BLUE CARE NETWORK	HEALTH INSURANCE	709.000	441	344.32
11/25/2020	GEN	10060	66168	BEDROCK EXPRESS LTD	PARK MATERIALS	728.000	265	80.75
11/25/2020	GEN	10061	201985475196	CONSUMERS ENERGY	VH - UTILITIES CONSUMERS	921.000	265	90.99
11/25/2020	GEN	10062	5012749293	RICOH USA INC	RICOH COPIER LEASE	941.000	264	202.65
11/30/2020	GEN	10063	11/30/2020	RAY MARTINEZ	VILLAGE GROUNDS PARK LABOR	706.000	265	280.00
Total for fund 101 GENERAL								23,223.11

CHECK DISBURSEMENT REPORT FOR CITY OF THE VILLAGE OF CLARKSTON
 CHECK DATE FROM 11/01/2020 - 11/30/2020

Check Date	Bank	Check #	Invoice	Payee	Description	Account	Dept	Amount	
Fund: 231 PARKING METER FUND									
11/04/2020	PARK	1098	IRIS0000078251	T2 SYSTEM CANADA INC	MISC EXPENSE	757.000	264	55.00	
11/04/2020	PARK	1099	IRIS0000074654	T2 SYSTEM CANADA INC	MISC EXPENSE	757.000	264	55.00	
			IRIS0000077229		MISC EXPENSE	757.000	264	55.00	
			CHECK PARK 1099 TOTAL FOR FU						110.00
11/18/2020	PARK	1100	INV-1016967	PASSPORT LABS, INC	MISC EXPENSE	757.000	264	10.00	
Total for fund 231 PARKING METER FUND								175.00	

12/04/2020 10:58 AM
User: TREASURER2
DB: Clarkston

CHECK DISBURSEMENT REPORT FOR CITY OF THE VILLAGE OF CLARKSTON
CHECK DATE FROM 11/01/2020 - 11/30/2020

Check Date	Bank	Check #	Invoice	Payee	Description	Account	Dept	Amount
Fund: 305 2000-2007 GO BOND DEBT								
11/18/2020	2012	2028	252-2332910	THE BANK OF NEW YORK MELLON	BANK FEES	800.000	906	750.00
Total for fund 305 2000-2007 GO BOND DEBT								750.00

12/04/2020 10:58 AM
User: TREASURER2
DB: Clarkston

CHECK DISBURSEMENT REPORT FOR CITY OF THE VILLAGE OF CLARKSTON
CHECK DATE FROM 11/01/2020 - 11/30/2020

Check Date	Bank	Check #	Invoice	Payee	Description	Account	Dept	Amount
Fund: 401 CAPITAL PROJECT FUND								
11/04/2020	GEN	10025	11/3/2020	RAY MARTINEZ	PROFESSIONAL & CONTRACTUAL SERVICE	805.001	901	260.00
11/12/2020	GEN	10042*#	10/23/2020	CARDMEMBER SERVICE	PROFESSIONAL & CONTRACTUAL SERVICE	805.001	901	326.28
Total for fund 401 CAPITAL PROJECT FUND								586.28

12/04/2020 10:58 AM
User: TREASURER2
DB: Clarkston

CHECK DISBURSEMENT REPORT FOR CITY OF THE VILLAGE OF CLARKSTON
CHECK DATE FROM 11/01/2020 - 11/30/2020

Check Date	Bank	Check #	Invoice	Payee	Description	Account	Dept	Amount
Fund: 590 SEWER								
11/18/2020	SEWER	2068	300-2112-S	GREAT LAKES WATER AUTHORITY	IWC CHARGES IND TWP	814.002	536	65.94
11/25/2020	SEWER	2069	11/30/2020	INDEPENDENCE TOWNSHIP D.P.W.	REPAIRS	930.000	536	98,921.06
Total for fund 590 SEWER								98,987.00

CHECK DISBURSEMENT REPORT FOR CITY OF THE VILLAGE OF CLARKSTON
CHECK DATE FROM 11/01/2020 - 11/30/2020

Check Date	Bank	Check #	Invoice	Payee	Description	Account	Dept	Amount
Fund: 703 TAX								
11/06/2020	TAX	629(E)	11/06/2020	CLARKSTON COMMUNITY SCHOOLS	TAX COLLECTIONS	220.000	000	525.63
11/06/2020	TAX	630(E)	11/06/2020	OAKLAND COUNTY TREASURER	TAX COLLECTIONS	220.000	000	597.02
11/06/2020	TAX	631(E)	11/06/2020	CITY OF CLARKSTON CVT	TAX COLLECTIONS	220.000	000	234.94
11/06/2020	TAX	632(E)	11/06/2020	CITY OF CLARKSTON 2007 BOND	TAX COLLECTIONS	220.000	000	73.99
11/06/2020	TAX	633(E)	11/06/2020	CITY OF CLARKSTON 2012 BOND	TAX COLLECTIONS	220.000	000	139.61
TOTAL - ALL FUNDS					Total for fund 703 TAX			1,571.19
								125,292.58

'*'-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE FUND
'#'-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE DEPARTMENT

Thomas J. Ryan, P.C.

2055 Orchard Lake Road
Sylvan Lake, MI 48320

Invoice submitted to:
Jonathan Smith
City Manager
City of the Village of Clarkston
375 Depot Road
Clarkston, MI 48346

December 01, 2020

Invoice #10935

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
11/1/2020 Preparation for SHPO hearing with Administrative Law Judge re: 177 N. Main	1.00 95.00/hr	95.00 ✓
11/2/2020 Review Exhibits from Petitioner; Review photographs from Petitioner; Review additional witnesses from Petitioner; Forward copy to Melissa Luginski; Begin hearing with Administrative Law Judge; hearing adjourned to January or February 2021; Phone conference with Jim Meloche and Melissa Luginski	2.50 95.00/hr	237.50 ✓
11/4/2020 Review correspondence from SHPO re: phone conference hearing with Administrative Law Judge on 12/3/20; re: 177 N. Main	0.50 95.00/hr	47.50 ✓
Review correspondence from Administrative Law Judge re: Scheduling Order (177 N. Main Street)	0.50 95.00/hr	47.50 ✓
11/5/2020 Review correspondence from Jim Meloche and Phone call to Jim Meloche re: meeting on 11/10/20 with Melissa Luginski at City Hall re: 177 N. Main	0.50 95.00/hr	47.50 ✓
11/9/2020 Review Council packet for 11/9/20 council meeting	0.50 95.00/hr	47.50 ✓
Phone call from Jim Meloche and review correspondence from Jim Meloche re: new work being constructed on porch re: 177 N. Main	1.00 95.00/hr	95.00 ✓
Attend City Council Meeting (virtually)	1.25 95.00/hr	118.75 ✓
Correspondence to Mayor, City Manager and Clerk re: tonight's City Council Meeting	0.50 95.00/hr	47.50 ✓
11/10/2020 Review proposed draft of Resolution for Friends of Depot Park re: DNR grant	0.50 95.00/hr	47.50 ✓

	<u>Hrs/Rate</u>	<u>Amount</u>
11/10/2020 Meeting with Jim Meloche and Melissa Luginski re: exhibits and testimony re; 177 N.Main	2.50 95.00/hr	237.50 ✓
11/11/2020 Review correspondence from City Manager and Bill Bassinger re: ZBA public hearing; Memorandum to City Manager re: 7 Buffalo	1.00 95.00/hr	95.00 ✓
Review correspondence from Bill Bassinger, Mayor Haven and City Manager re: Process flow for Administration; Correspondence to Bill Bassinger, Mayor Haven and City Manager re: Process Flow for Administration	1.00 95.00/hr	95.00 ✓
11/12/2020 Prepare letter to Jonathan Smith and Resolution to Adopt Rules for Electronic Meetings; Correspondence to Mr. Smith with attached letter, 2020 PA 228 and Resolution.	1.00 95.00/hr	95.00 ✓
11/13/2020 Review correspondence from Mayor Haven re: agenda for upcoming council meeting and swearing in of members	0.50 95.00/hr	47.50 ✓
Review correspondence from Mayor Haven re: council member's swearing in questions; Correspondence to Mayor Haven re: swearing in questions	0.50 95.00/hr	47.50 ✓
11/17/2020 Review correspondence from Jennifer Speagle with follow up email from Joe Rozell re: Republican Canvassers.	0.50 95.00/hr	47.50 ✓
Phone call to City Clerk re: canvassing of votes not certified	0.50 95.00/hr	47.50 ✓
Review correspondence from City Manager re: 11/23/20 agenda; Phone call to City Manager re: 11/23/20 agenda and closing of city hall due to Health Department Order	1.00 95.00/hr	95.00 ✓
Review correspondence from City Clerk re: Oakland County canvass and certification not complete; Phone call to City Clerk re: agenda for 11/23/20 meeting swearing in of new members	1.00 95.00/hr	95.00 ✓
Review correspondence from Jennifer Speagle with attached Canvass of Votes and does not have Lisa Brown's signature on the last page; status of swearing in of council members?	0.50 95.00/hr	47.50 ✓
Review correspondence from Jennifer Speagle with email she received from the Oakland County Director of Elections; status of next week's Council Meeting; Correspondence to Jennifer Speagle re: if we receive the certification from the county we can go ahead with the swearing in of new council members on 11/23	0.50 95.00/hr	47.50 ✓
11/19/2020 Prepare Memorandum to Jonathan Smith re: Rules for Electronic Meetings.	0.50 95.00/hr	47.50 ✓
11/20/2020 Phone call from Mr. Meloche re: additional exhibits for Administrative Hearing re: 177 N. Main	0.50 95.00/hr	47.50 ✓

	<u>Hrs/Rate</u>	<u>Amount</u>
11/20/2020 Correspondence to Jonathan Smith re: indoor seating of restaurants	0.50 95.00/hr	47.50 ✓
11/23/2020 Review Council packet for 11/23/20 Council meeting	0.50 95.00/hr	47.50 ✓
Review correspondence from Mayor Haven re: complaint of Open Meetings Act violation	0.50 95.00/hr	47.50 ✓
Attend (virtually) City Council meeting	1.75 95.00/hr	166.25 ✓
11/25/2020 Response to Mr. Black's Complaint of Open Meetings Act violation and response from Mr. Black	0.50 95.00/hr	47.50 ✓
11/30/2020 Review correspondence from City Manager re: Resolution to Decline DNR Grant	0.50 95.00/hr	47.50 ✓
Review correspondence from Mr. Meloche re: exhibits for 177 N. Main Street (McLean vs. HDC)	1.50 95.00/hr	142.50 ✓
For professional services rendered	26.00	\$2,470.00
Previous balance		\$3,420.00
Accounts receivable transactions		
11/9/2020 Payment - Thank You No. 10019		(\$3,420.00)
Total payments and adjustments		(\$3,420.00)
Balance due		\$2,470.00

101-266-803.000

RESOLUTION TO DECLINE DNR GRANT AND TO RESCIND
CITY COUNCIL RESOLUTION FOR THIS PROJECT ON MARCH 25, 2019
THE CITY OF THE VILLAGE OF CLARKSTON

At a regular meeting of the of the City of the Village of Clarkston, City Council, Oakland County, Michigan, held at the City Offices in the City of the Village of Clarkston, on Monday, December 14, 2020, at 7:00 p.m.

PRESENT: _____

ABSENT: _____

The following Resolution was offered by _____ with support from _____ to decline DNR Grant and to rescind City Council Resolution for this Project on March 25, 2019.

Whereas: Clarkston received a five year (2018-2022) DNR Recreation Plan approval as a prerequisite to applying for grants from the Michigan Department of Natural Resources Trust Fund (MDNRTF); and

Whereas: a subsequent year-long fundraising effort in 2018 secured \$22K in cash and \$55K in non-cash (labor & materials) totaling \$77K, acceptable for a \$50K MDNRTF match; project total \$127K (#s approximate within \$1K); and

Whereas: City Council resolved on 3/25/19 to authorize submission of a MDNRTF matching grant application, for \$50K (TF19-0105); and

Whereas: on 12/12/19 the DNR recommended Clarkston's grant application to the Michigan legislature for funding; and

Whereas: on 7/30/20 Clarkston was notified the legislature had approved funding for DNRTF grant. Clarkston subsequently received a "project agreement" contract, to sign; and

Whereas: on 10/13/20, after input from expert advisors, the Friends of Depot Park voted to recommend to decline the DNR grant offer for the following reasons:

1. The \$22K cash donations in hand, while sufficient to secure the grant, were insufficient to complete the contract, especially given large (\$32K) minimum construction draws and unclear timing and discounting of reimbursements.
2. Unexpected gazebo deterioration jeopardizes chances of securing the heavily weighted ADA (ramp) points necessary to complete the contract.
3. Covid related price increases and questionable deliveries coupled with stringent, time sensitive contract requirements, make project management very difficult.
4. The \$55K volunteer labor and materials, originally committed being 71% of the grant match are uncertain due to the ongoing pandemic.
5. The timing of this project, although charitably funded, comes at a period of other financial stresses facing the city.
6. Uneasiness about the (contract) meaning of "encumbering" the park for recreation purposes "in perpetuity" and any other unknown strings attached.

Whereas: The DNR assured Clarkston there is no jeopardy in declining this grant, and reapplying at a later date; and

Whereas: The \$22K in cash in hand IS sufficient (with donor approval) to accomplish other desirable enhancements to Depot Park next spring, without DNR obligations and awaiting the 2022 DNR completion date.

Now therefore, be it resolved: Clarkston City Council, declines the MDNRTF grant due to reasons stated above; and hereby rescinds its resolution for this project dated March 25, 2019.

AYES: _____

NAYS: _____

RESOLUTION DECLARED ADOPTED.

CERTIFICATION

I, Jennifer Speagle, City Clerk of the City of the Village of Clarkston, do hereby certify that the foregoing is a true and correct copy of the resolution adopted by the City of the Village of Clarkston City Council at its regular meeting held on December 14, 2020.

Jennifer Speagle, City Clerk

City of the Village of Clarkston

375 Depot Road
Clarkston, Michigan 48346

Motion - Friends of Depot Park Site Plan Drawing Approval

In the November 23, 2020 City Council meeting, the Friends of Depot Park Committee presented and discussed the Depot Park Master Site Plan drawing prepared by City Engineer HRC showing proposed improvements to the park.

The Master Site Plan drawing (partial drawing attached) reflects proposed pathways, boardwalk, playground area, existing and proposed memorial benches, existing and proposed memorial trees, proposed picnic tables (on pads), proposed picnic pavilions, proposed gazebo changes, proposed bathroom facilities and the rain garden area.

The Friends of Depot Park Committee is seeking approval to pursue charitable fund raising for the improvements.

The Committee will return to City Council for approval prior to proceeding with the purchase or installation of any of the specific improvements.

Motioned by _____ and Seconded by _____ to allow the City's Friends of Depot Park Committee to pursue charitable fund raising for the improvements proposed for Depot Park.

Avery	Bonser	Casey	Haven	Kneisc	Luginski	Wylie	Totals
<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain
<input type="checkbox"/> Absent	<input type="checkbox"/> Absent	<input type="checkbox"/> Absent	<input type="checkbox"/> Absent	<input type="checkbox"/> Absent	<input type="checkbox"/> Absent	<input type="checkbox"/> Absent	<input type="checkbox"/> Absent

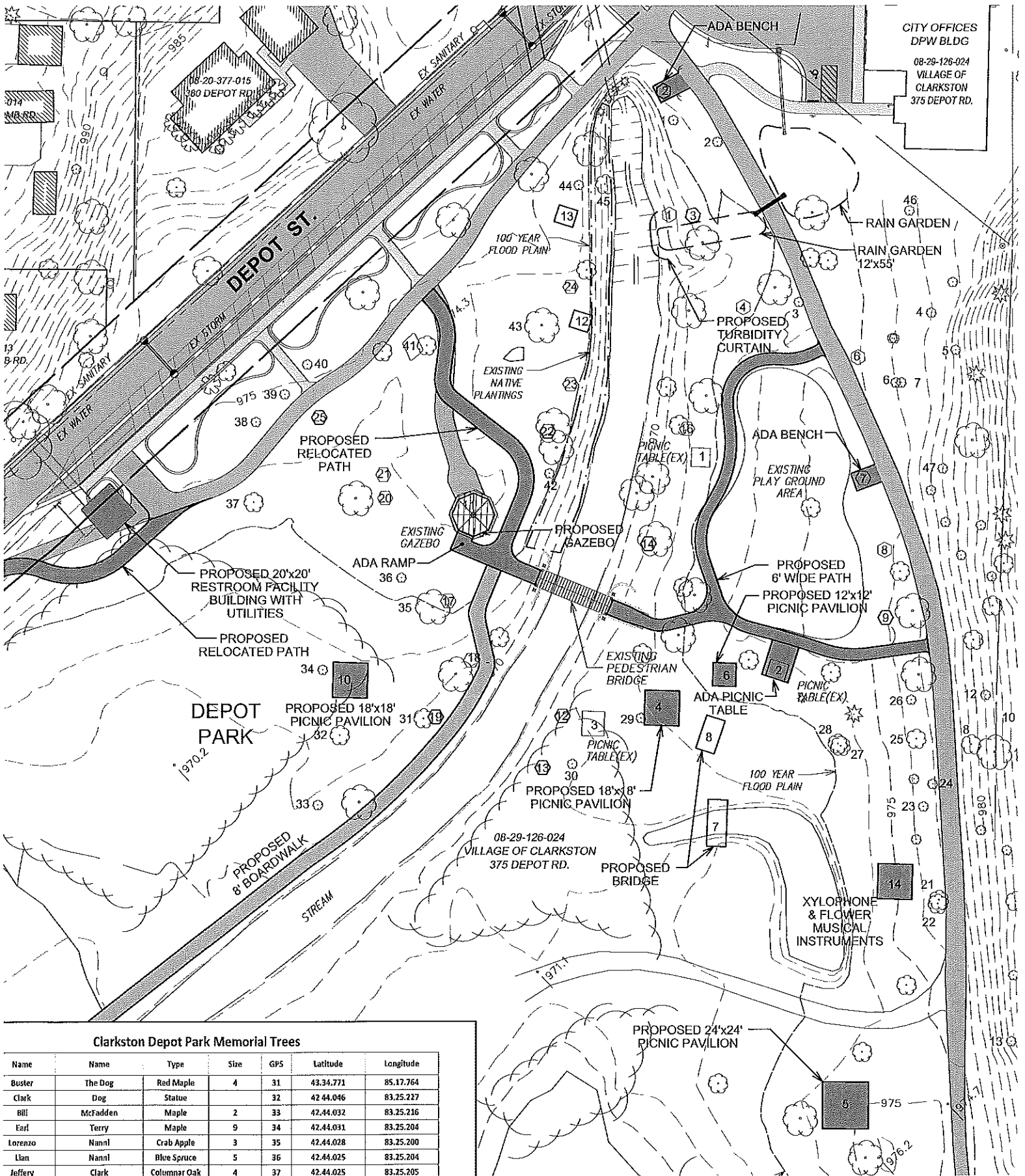
Motion is Adopted

Motion is Defeated

Jennifer Speagle, City Clerk

December 14, 2020

Date



Clarkston Depot Park Memorial Trees

Name	Name	Type	Size	GPS	Latitude	Longitude
Buster	The Dog	Red Maple	4	31	43.34.771	85.17.764
Clark	Dog	Statue		32	42.44.046	83.25.227
Bill	McFadden	Maple	2	33	42.44.032	83.25.216
Earl	Terry	Maple	9	34	42.44.031	83.25.204
Lorenzo	Nanni	Crab Apple	3	35	42.44.028	83.25.200
Lian	Nanni	Blue Spruce	5	36	42.44.025	83.25.204
Jeffery	Clark	Columnar Oak	4	37	42.44.025	83.25.205

City of the Village of Clarkston

375 Depot Road
Clarkston, Michigan 48346

Resolution - Paid Parking and Parking Enforcement

WHEREAS, in the May 11, 2020 City Council meeting, a resolution was passed to temporarily suspend paid parking and parking enforcement through December 31, 2020 to assist our local businesses struggling from the impact of the COVID-19 pandemic, and;

WHEREAS, with COVID-related cases and deaths still on the rise, the Michigan Department of Health and Human Services (MDHHS) ruled on December 7th to extend indoor restaurant dining restrictions until December 20th, with further extensions possible, and;

WHEREAS, when the MDHHS restriction on indoor dining is removed, it is widely expected that restaurant patronage will surge (even if social distancing requirements are left in place) and demand for parking space will similarly surge, and;

WHEREAS, if demand for parking spaces surges, the Paid Parking and Parking Enforcement program will be crucial to be in place once again to encourage parking space turnover, and;

WHEREAS, it is therefore proposed that the current suspension of Paid Parking and Parking Enforcement be continued in parallel with the MDHHS indoor dining restrictions, and;

NOW THEREFORE, BE IT RESOLVED that the current suspension of Paid Parking and Parking Enforcement be extended as required to align with the MDHHS indoor dining restrictions.

Avery	Bonser	Casey	Haven	Kneisc	Luginski	Wylie	Totals
<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain
<input type="checkbox"/> Absent	<input type="checkbox"/> Absent	<input type="checkbox"/> Absent	<input type="checkbox"/> Absent	<input type="checkbox"/> Absent	<input type="checkbox"/> Absent	<input type="checkbox"/> Absent	<input type="checkbox"/> Absent

Resolution is Adopted

Resolution is Defeated

Jennifer Speagle, City Clerk

December 14, 2020

Date

City of the Village of Clarkston

375 Depot Road
Clarkston, Michigan 48346

Resolution - Acceptance of the 19/20 FY Financial Audit

WHEREAS, City Auditor Rana Emmons of PSLZ LLP Certified Public Accountants has fully reviewed the City's financial status and prepared the attached **Audited Financial Report** for the 19/20 Fiscal Year, ending June 30, 2020, and;

WHEREAS, the Auditor presented the Report in the December 14, 2020 City Council (virtual) meeting, explaining the various documents and schedules, and;

NOW THEREFORE, BE IT RESOLVED that the City Council of the City of the Village of Clarkston hereby agrees to accept and file the 19/20 Fiscal Year Audited Financial Report as submitted by City Auditor Rana Emmons of PSLZ LLP.

Avery	Bonser	Casey	Haven	Kneisc	Luginski	Wylie	Totals
<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain
<input type="checkbox"/> Absent	<input type="checkbox"/> Absent	<input type="checkbox"/> Absent	<input type="checkbox"/> Absent	<input type="checkbox"/> Absent	<input type="checkbox"/> Absent	<input type="checkbox"/> Absent	<input type="checkbox"/> Absent

Resolution is Adopted

Resolution is Defeated

Jennifer Speagle, City Clerk

December 14, 2020

Date

**CITY OF THE VILLAGE OF CLARKSTON
Oakland County, Michigan**

AUDITED FINANCIAL REPORT

**For the Fiscal Year Ended
June 30, 2020**

CITY OF THE VILLAGE OF CLARKSTON
For the Year Ended June 30, 2020

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CITY OF THE VILLAGE OF CLARKSTON
For the Year Ended June 30, 2020

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FINANCIAL SECTION

PSLZ LLP

Certified Public Accountants

PLYMOUTH

1034 WEST ANN ARBOR TRAIL
P.O. BOX 5520
PLYMOUTH, MI 48170-1502
Telephone (734) 453-8770

Dennis M. Siegner, C.P.A., C.V.A.
Jane F. Wang, C.P.A.
Rana M. Emmons, C.P.A.
Susan H. Bertram, C.P.A.
Deborah M. Gulledge, C.P.A.

BLOOMFIELD HILLS

3707 WEST MAPLE ROAD
SUITE 101
BLOOMFIELD HILLS, MI 48301-3212
Telephone (248) 644-9125

Leah M. Parker-Roth, C.P.A.
Alice Li, C.P.A.

Independent Auditor's Report

December 9, 2020

To the Honorable Mayor and Members of City Council
City of the Village of Clarkston, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of the Village of Clarkston, Michigan, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Honorable Mayor and
Members of the City Council
City of the Village of Clarkston, Michigan

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of the Village of Clarkston, Michigan, as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and the budgetary comparison information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of the Village of Clarkston, Michigan's basic financial statements as a whole. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling information directly to underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Respectfully,



PSLZ LLP
Certified Public Accountants

Management's Discussion and Analysis

Overview of the Financial Statements

The City's annual report consists of management's discussion and analysis, government-wide financial statements, fund financial statements, notes to the financial statements, required supplemental information, and other supplemental information.

The government-wide financial statements are designed to provide a broad overview of the City's finances. The government-wide financial statements are presented on a full accrual basis, with an emphasis on measuring all economic resources and not just current financial resources, as measured in the individual fund statements. Two government-wide statements are provided.

The statement of net position presents information on all of the City's assets and liabilities with the difference shown as net position. Increases or decreases of net position from period to period provide useful information on the direction of the City's financial position over time.

The statement of activities provides information on how the government-wide net position changed during the fiscal year. This statement provides information on income, expenses, and other increases or decreases in net position.

Following the government-wide statements, individual fund financial statements are provided for the City's major funds with one column provided for nonmajor funds. These statements are grouped into governmental funds, which account for the cost of providing governmental-type services such as public safety and public works; business-type funds, which account for functions that are intended to recover all or a significant portion of their costs through user fees and charges, and fiduciary funds, which account for assets held for outside parties.

Reconciliation between the individual fund statements and the government-wide financial statements is provided following the individual fund statements. The differences between the statement of net position and the fund-based balance sheet are primarily related to inclusion of capital assets and long-term liabilities in the government-wide statement of net position, which are not included in the fund-based balance sheet. The differences between the statement of activities and the statement of revenues, expenditures, and changes in fund balances primarily relate to the timing of reporting capital outlays and debt principal payments in the fund statements and a difference in the timing of the recognition of certain revenues and expenditures such as debt principal payments, and accrued employee leave time.

Financial Position

The following table shows in a condensed format, the net position of the City's governmental activities as of June 30, 2020:

City of Clarkston - Net Position

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and Other Assets	\$ 517,941	\$ 466,492	\$ 687,397	\$ 675,636	\$ 1,205,338	\$ 1,142,128
Capital Assets	2,991,898	2,974,735	120,734	125,362	3,112,632	3,100,097
Total Assets	<u>3,509,839</u>	<u>3,441,227</u>	<u>808,131</u>	<u>800,998</u>	<u>4,317,970</u>	<u>4,242,225</u>
Long-term Liabilities						
Outstanding	746,117	959,483	-	-	746,117	959,483
Other Liabilities	62,309	67,544	67,627	52,963	129,936	120,507
Total Liabilities	<u>808,426</u>	<u>1,027,027</u>	<u>67,627</u>	<u>52,963</u>	<u>876,053</u>	<u>1,079,990</u>
Net Position:						
Net Investment						
in Capital Assets	2,245,781	2,015,252	120,734	125,362	2,366,515	2,140,614
Restricted	18,917	76,172	-	-	18,917	76,172
Unrestricted	436,715	322,776	619,770	622,673	1,056,485	945,449
Total Net Position	<u>\$ 2,701,413</u>	<u>\$ 2,414,200</u>	<u>\$ 740,504</u>	<u>\$ 748,035</u>	<u>\$ 3,441,917</u>	<u>\$ 3,162,235</u>

The following table shows the changes of the net position during the year ended June 30, 2020:

City of Clarkston - Change in Net Position

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Program Revenues:						
Charges for Services	\$ 175,269	\$ 214,420	\$ 292,341	\$ 319,420	\$ 467,610	\$ 533,840
Operating Grants & Contributions	107,308	112,570	-	-	107,308	112,570
Capital Grants & Contributions	300,925	-	-	-	300,925	-
General Revenues:						
Property Taxes	771,715	754,267	-	-	771,715	754,267
State Shared Revenues	84,897	85,533	-	-	84,897	85,533
Franchise Fees	19,299	19,494	-	-	19,299	19,494
Unrestricted Investment Earnings	4,340	5,115	4,393	5,265	8,733	10,380
Total Revenues	1,463,753	1,191,399	296,734	324,685	1,760,487	1,516,084
Program Expenses:						
General Government	364,020	278,066	-	-	364,020	278,066
Public Safety	299,914	289,279	-	-	299,914	289,279
Public Works	432,720	532,147	-	-	432,720	532,147
Community Development	27,705	48,627	-	-	27,705	48,627
Recreation and Cultural	17,965	11,235	-	-	17,965	11,235
Interest on Long-Term Debt	34,216	40,835	-	-	34,216	40,835
Water	-	-	-	-	-	-
Sewer	-	-	304,265	266,776	304,265	266,776
Total Expenses	1,176,540	1,200,189	304,265	266,776	1,480,805	1,466,965
Change in Net Position	\$ 287,213	\$ (8,790)	\$ (7,531)	\$ 57,909	\$ 279,682	\$ 49,119

The City had an increase of \$287,213 in net position in its governmental activities for the fiscal year ended June 30, 2020, compared to a \$8,790 decrease for the fiscal year ended June 30, 2019. Property tax revenues increased \$17,448 or 2.3% over the prior year, and the State shared revenues decreased \$636.

Governmental Activities

General Fund revenues exceeded expenditures in fiscal year 2020 by \$38,824, as compared to revenues exceeded expenditures in fiscal year 2019 by \$88. Governmental activity revenues for fiscal year 2020 increased by \$272,354 over the prior year which reflects a \$300,000 from the water and sewer funds and a decrease of \$51,776 in parking fees recorded in the parking fund.

Analysis of Individual Funds

Of the City's governmental funds, the General, Major and Local Streets, Debt Service, and Capital Projects Funds account for all significant expenditures.

The General Fund ended the fiscal year with an increase to its fund balance in the amount of \$38,824, which included \$300,000 of loan proceeds from the Water and Sewer Funds and \$329,445 of transfers out to the Capital Projects Fund.

General Fund Budgetary Highlights

The General Fund original budgeted revenues remained unchanged, and original budgeted expenditures did not change in total over the final amended budget. The budgeted expenditures were amended during the year to reflect minor departmental adjustments.

Capital Assets

During fiscal year 2020, capital asset additions include the City Hall renovations. Annual depreciation expense of \$282,837 has been recorded for fiscal year 2020.

Long-term Debt

At the end of the current fiscal year, the City had total general obligation bond debt outstanding of \$781,000. The City's total bonded debt decreased by \$222,000 during the current fiscal year, as a result of annual debt payments made.

Economic Factors

The City of the Village of Clarkston's property tax revenue and state shared revenue are budgeted to remain approximately the same as the current fiscal year. State voters approved eliminating the personal property taxes in August 2014. These revenues will be phased out through 2022, and the State has been working on determining replacement revenue to the local units. The impact to the City has not yet been determined. These factors were considered in preparing the City's budget for the 2020-2021 fiscal year.

Contacting the City's Financial Management

This audit of the revenues and expenditures of the City is designed to depict the financial health of the City and demonstrate the uses of City resources. The audit also provides financial information to the City's investors and creditors.

If you have any questions about this report contact the City Offices, City of the Village of Clarkston, 375 Depot Road, Clarkston, Michigan 48346.

BASIC FINANCIAL STATEMENTS

CITY OF THE VILLAGE OF CLARKSTON
Statement of Net Position
June 30, 2020

	Governmental Activities	Business-type Activities	Total
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 488,871	\$ 309,207	\$ 798,078
Receivables (net of allowance for uncollectibles)			
Accounts	16,415	28,190	44,605
Due from Other Governmental Units	12,655	50,000	62,655
Advance to Other Funds	-	300,000	300,000
Capital Assets (net of accumulated depreciation)	2,991,898	120,734	3,112,632
Total Assets	3,509,839	808,131	4,317,970
<u>LIABILITIES</u>			
Accounts Payable	51,292	67,627	118,919
Accrued Liabilities	11,017	-	11,017
Noncurrent Liabilities:			
Due within one year	228,000	-	228,000
Due in more than one year	518,117	-	518,117
Total Liabilities	808,426	67,627	876,053
<u>NET POSITION</u>			
Net Investment in Capital Assets	2,245,781	120,734	2,366,515
Restricted for:			
Mill Pond Lake Improvements	14,719	-	14,719
Other	4,198	-	4,198
Unrestricted	436,715	619,770	1,056,485
Total Net Position	\$ 2,701,413	\$ 740,504	\$ 3,441,917

CITY OF THE VILLAGE OF CLARKSTON
Statement of Activities
For the Year Ended June 30, 2020

Functions/Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	\$ 364,020	\$ 63,938	\$ 5,366	\$ 300,000
Public Safety	299,914	36,291	3,538	-
Public Works	432,720	75,040	98,404	-
Community Development	27,705	-	-	-
Recreation and Cultural	17,965	-	-	925
Interest on Long-Term Debt	34,216	-	-	-
Total Governmental Activities	<u>1,176,540</u>	<u>175,269</u>	<u>107,308</u>	<u>300,925</u>
Business-type Activities:				
Water	-	21,451	-	-
Sewer	304,265	270,890	-	-
Total Business-type Activities	<u>304,265</u>	<u>292,341</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 1,480,805</u>	<u>\$ 467,610</u>	<u>\$ 107,308</u>	<u>\$ 300,925</u>

General Revenues:
Property Taxes
State Shared Revenue
Unrestricted Investment Earnings
Franchise Fees
Total General Revenues

Change in Net Position
Net Position - Beginning

Net Position - Ending

Net (Expense) Revenue and Changes in Net Position

Primary Government

Governmental Activities	Business-type Activities	Total
\$ 5,284	\$ -	\$ 5,284
(260,085)	-	(260,085)
(259,276)	-	(259,276)
(27,705)	-	(27,705)
(17,040)	-	(17,040)
(34,216)	-	(34,216)
<u>(593,038)</u>	<u>-</u>	<u>(593,038)</u>
-	21,451	21,451
-	(33,375)	(33,375)
<u>-</u>	<u>(11,924)</u>	<u>(11,924)</u>
<u>(593,038)</u>	<u>(11,924)</u>	<u>(604,962)</u>
771,715	-	771,715
84,897	-	84,897
4,340	4,393	8,733
19,299	-	19,299
<u>880,251</u>	<u>4,393</u>	<u>884,644</u>
287,213	(7,531)	279,682
<u>2,414,200</u>	<u>748,035</u>	<u>3,162,235</u>
\$ <u>2,701,413</u>	\$ <u>740,504</u>	\$ <u>3,441,917</u>

CITY OF THE VILLAGE OF CLARKSTON
Balance Sheet
Governmental Funds
June 30, 2020

	General	2012 GO Refunding Bond Debt	Other Governmental Funds	Total Governmental Funds
<u>ASSETS</u>				
Cash and Cash Equivalents	\$ 300,181	\$ -	\$ 188,690	\$ 488,871
Receivables (net of allowance for uncollectibles)				
Accounts	16,415	-	-	16,415
Due from State	-	-	12,655	12,655
Total Assets	\$ 316,596	\$ -	\$ 201,345	\$ 517,941
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Accounts Payable	\$ 17,578	\$ -	\$ 33,714	\$ 51,292
Accrued and Other Liabilities	11,017	-	-	11,017
Total Liabilities	28,595	-	33,714	62,309
Fund Balances:				
Restricted for:				
Streets	-	-	152,912	152,912
Mill Pond Lake Improvements	-	-	14,719	14,719
Sign Maintenance	3,796	-	-	3,796
Other	402	-	-	402
Assigned for Subsequent Years				
Expenditures	139,101	-	-	139,101
Unassigned	144,702	-	-	144,702
Total Fund Balance	288,001	-	167,631	455,632
Total Liabilities and Fund Balance	\$ 316,596	\$ -	\$ 201,345	

Amounts reported for governmental activities in the statement of net position are different because:

Capital Assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

2,991,898

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.

(746,117)

Net Position of Governmental Activities

\$ 2,701,413

CITY OF THE VILLAGE OF CLARKSTON
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2020

	<u>General</u>	<u>2012 GO Refunding Bond Debt</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues				
Property Taxes	\$ 524,230	\$ 163,298	\$ 84,187	\$ 771,715
Licenses and Permits	26,704	-	-	26,704
Intergovernmental:				
Federal, State and Local	88,435	-	90,671	179,106
Charges for Services	72,326	-	66,394	138,720
Fines and Forfeitures	9,587	-	-	9,587
Franchise Fees	19,299	-	-	19,299
Special Assessments	-	-	7,733	7,733
Interest	4,307	-	33	4,340
Other	5,624	-	925	6,549
Total Revenues	<u>750,512</u>	<u>163,298</u>	<u>249,943</u>	<u>1,163,753</u>
Expenditures				
Current:				
General Government	275,360	-	-	275,360
Public Safety	299,914	-	-	299,914
Public Works	54,452	-	89,681	144,133
Community Development	27,705	-	-	27,705
Recreation and Cultural	2,465	-	-	2,465
Other Functions	22,347	-	-	22,347
Debt Service:				
Principal	-	147,000	75,000	222,000
Interest and Other Charges	-	16,395	66,380	82,775
Capital Outlay	-	-	330,370	330,370
Total Expenditures	<u>682,243</u>	<u>163,395</u>	<u>561,431</u>	<u>1,407,069</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>68,269</u>	<u>(97)</u>	<u>(311,488)</u>	<u>(243,316)</u>
Other Financing Sources (Uses)				
Loan Proceeds	300,000	-	-	300,000
Transfers In	-	-	329,445	329,445
Transfers Out	<u>(329,445)</u>	<u>-</u>	<u>-</u>	<u>(329,445)</u>
Total Other Financing Sources (Uses)	<u>(29,445)</u>	<u>-</u>	<u>329,445</u>	<u>300,000</u>
Net Change in Fund Balance	38,824	(97)	17,957	56,684
Fund Balance - Beginning	<u>249,177</u>	<u>97</u>	<u>149,674</u>	<u>398,948</u>
Fund Balance - Ending	<u>\$ 288,001</u>	<u>\$ -</u>	<u>\$ 167,631</u>	<u>\$ 455,632</u>

CITY OF THE VILLAGE OF CLARKSTON
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance
of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2020

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balance - total governmental funds	\$	56,684
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.</p>		
	Capital Outlay	300,000
	Depreciation Expense	(282,837)
<p>The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p>		
	Principal Repayments	222,000
	Bond Issuance Cost Amortization	<u>(8,634)</u>
Change in net position in governmental activities	\$	<u><u>287,213</u></u>

CITY OF THE VILLAGE OF CLARKSTON
Statement of Net Position
Proprietary Funds
June 30, 2020

	Enterprise Funds		
	Water Fund	Sewer Fund	Total
<u>ASSETS</u>			
Current Assets:			
Cash and Cash Equivalents	\$ 185,547	\$ 123,660	\$ 309,207
Accounts Receivable	-	28,190	28,190
Due from Other Governmental Units	50,000	-	50,000
Total Current Assets	<u>235,547</u>	<u>151,850</u>	<u>387,397</u>
Noncurrent Assets:			
Advance to Other Funds	<u>200,000</u>	<u>100,000</u>	<u>300,000</u>
Capital Assets	-	1,289,975	1,289,975
Less: Accumulated Depreciation	-	<u>(1,169,241)</u>	<u>(1,169,241)</u>
Net Capital Assets	<u>-</u>	<u>120,734</u>	<u>120,734</u>
Total Assets	<u>\$ 435,547</u>	<u>\$ 372,584</u>	<u>\$ 808,131</u>
<u>LIABILITIES AND NET POSITION</u>			
Current Liabilities:			
Accounts Payable	\$ -	\$ 67,627	\$ 67,627
Net Position:			
Net Investment in Capital Assets	-	120,734	120,734
Unrestricted	435,547	184,223	619,770
Total Net Position	<u>435,547</u>	<u>304,957</u>	<u>740,504</u>
Total Liabilities and Net Position	<u>\$ 435,547</u>	<u>\$ 372,584</u>	<u>\$ 808,131</u>

CITY OF THE VILLAGE OF CLARKSTON
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Fund
For the Year Ended June 30, 2020

	Enterprise Funds		
	Water Fund	Sewer Fund	Total
<u>Operating Revenues:</u>			
Sewer Usage Charges	\$ -	\$ 267,846	\$ 267,846
Water Connection Charges	21,451	-	21,451
Penalty Charges	-	3,044	3,044
Total Operating Revenues	<u>21,451</u>	<u>270,890</u>	<u>292,341</u>
<u>Operating Expenses:</u>			
Contractual Services	-	297,637	297,637
Postage and Supplies	-	2,000	2,000
Depreciation	-	4,628	4,628
Total Operating Expenses	<u>-</u>	<u>304,265</u>	<u>304,265</u>
Operating Income (Loss)	21,451	(33,375)	(11,924)
<u>Non-Operating Revenues:</u>			
Interest Earned	<u>4,308</u>	<u>85</u>	<u>4,393</u>
Change in Net Position	25,759	(33,290)	(7,531)
Net Position, Beginning	<u>409,788</u>	<u>338,247</u>	<u>748,035</u>
Net Position, Ending	<u>\$ 435,547</u>	<u>\$ 304,957</u>	<u>\$ 740,504</u>

CITY OF THE VILLAGE OF CLARKSTON
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2020

	Enterprise Funds		
	Water Fund	Sewer Fund	Total
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Receipts from customers	\$ 21,451	\$ 278,068	\$ 299,519
Payments to Suppliers	-	(284,973)	(284,973)
Net Cash Provided (Used) by Operating Activities	21,451	(6,905)	14,546
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Increase in Advance to Other Funds	(191,150)	(70,801)	(261,951)
Interest Earned	4,308	85	4,393
Net Cash Provided (Used) by Investing Activities	(186,842)	(70,716)	(257,558)
Net Increase (Decrease) in Cash and Cash Equivalents	(165,391)	(77,621)	(243,012)
Cash and Cash Equivalents, Beginning	350,938	201,281	552,219
Cash and Cash Equivalents, Ending	\$ 185,547	\$ 123,660	\$ 309,207
<u>Reconciliation of Operating Income to Net Cash</u>			
<u>Provided (Used) by Operating Activities:</u>			
Operating Income (Loss)	\$ 21,451	\$ (33,375)	\$ (11,924)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	-	4,628	4,628
(Increase) Decrease in Receivables	-	7,178	7,178
Increase (Decrease) in Accounts Payable	-	14,664	14,664
Net Cash Provided by Operating Activities	\$ 21,451	\$ (6,905)	\$ 14,546

CITY OF THE VILLAGE OF CLARKSTON
Statement of Assets and Liabilities
Fiduciary Funds
June 30, 2020

	<u>Agency Fund</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ <u>3,703</u>
<u>LIABILITIES</u>	
Due to Other	\$ <u>3,703</u>

CITY OF THE VILLAGE OF CLARKSTON
Notes to Financial Statements
June 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of the Village of Clarkston is governed by an elected seven member Council. The accounting policies of the City conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. There are no component units for which the City is considered financially accountable.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

CITY OF THE VILLAGE OF CLARKSTON
Notes to Financial Statements
June 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation – Continued

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

Governmental Funds

The City reports the following major governmental funds:

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The 2012 General Obligation Refunding Bond Debt Fund is a debt service fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

In addition, the City reports on the following fund types:

The special revenue funds account for revenue sources that are legally restricted to expenditures for specific purposes (not including expendable trusts or major capital projects).

The debt service funds account for the resources accumulated and payments made for principal and interest on long-term debt of governmental funds.

The capital projects fund is used to account for capital improvements, equipment purchases, and construction activity funded by general revenues of the City.

CITY OF THE VILLAGE OF CLARKSTON
Notes to Financial Statements
June 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation – Continued

Proprietary Funds

Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Proprietary funds include the enterprise fund types.

Enterprise Funds are used to account for those operations that are financed and operated in a manner similar to private business or where the City Council has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability. The City has one enterprise fund, which is the Sewer Fund. The Sewer Fund accounts for the operation, maintenance, and distribution of the sewage system.

Fiduciary Funds

Fiduciary Funds account for assets held by the government in a trustee capacity or as an agent on behalf of others. Fiduciary funds include the following fund types:

The Agency Fund is used to account for assets that the government holds for others in an agency capacity. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes. When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as needed.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

CITY OF THE VILLAGE OF CLARKSTON
Notes to Financial Statements
June 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

D. Assets, Liabilities and Net Position

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with original maturities of three months or less from the date of acquisition. State statutes authorize the City to invest in obligations of the U.S. Treasury, commercial paper of certain investment grades, and deposits of Michigan commercial banks. Investments for the City are recorded at fair value.

2. Receivables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" (i.e. the current portion of interfund loans) or "advances to/from other funds" (i.e. non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." All trade and property tax receivables are shown net of allowance for uncollectible accounts, which are recorded at \$-0- at June 30, 2020.

3. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of capitalized value of the assets constructed. Property, plant and equipment of the City is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Land Improvements	15-30
Buildings	30-50
Road Improvements	20
Water System	30
Sewer System	40
Equipment, Furniture	5-25
Vehicles	6

CITY OF THE VILLAGE OF CLARKSTON
Notes to Financial Statements
June 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

C. Assets, Liabilities and Net Position – Continued

4. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

Long-term debt is recognized as a liability of a governmental fund when due. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the Statement of Net Position. Long-term liabilities expected to be financed from proprietary funds are reported as liabilities in those funds.

5. Fund Equity

In the fund financial statements, governmental funds report the following components of fund balance:

Nonspendable – Amounts that are not in spendable form or are legally or contractually required to be maintained intact.

Restricted – Amounts that are legally restricted by outside parties, constitutional provisions, or enabling legislation for use for a specific purpose.

Committed – Amounts that have been formally set aside by the City Council for use for a specific purpose. Commitments are made and can be rescinded only via resolution of the City Council.

Assigned – Intent to spend resources on specific purposes expressed by the governing body. The City Council has delegated the authority to assign fund balance to the City Manager.

Unassigned – This is the residual classification for the general fund. This classification represents fund balance that has not been restricted, committed, or assigned to specific purposes within the general fund. The City uses restricted funds first, followed by committed resources, and then assigned resources, but reserve the right to selectively spend unassigned resources first to defer the use of these classified funds.

CITY OF THE VILLAGE OF CLARKSTON
Notes to Financial Statements
June 30, 2020

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The City is legally subject to the budgetary control requirements of the State of Michigan P.A. 621 of 1978 (Uniform Budgeting Act). The following is a summary of the requirements of this act:

- a. Budgets must be adopted for the General and Special Revenue Funds.
- b. Budgets must be balanced.
- c. Budgets must be amended as necessary.
- d. Public hearings must be held prior to adoption.
- e. Expenditures cannot exceed budget appropriations.
- f. Expenditures must be authorized by a budget appropriation prior to being incurred.

The City adopts annual budgets on a basis consistent with generally accepted accounting principles for the General and Special Revenue Funds. All annual appropriations lapse at year end. The City's appropriation resolution is generally adopted during the May of the preceding fiscal year, after a public hearing has been held. Subsequent amendments may be authorized by Council during the year. In 2020, budget amendments were made and are reflected in the financial statements.

B. Compliance with P.A. 621 of 1978

1. Deficit Fund Balance

None of the funds have a deficit fund balance as of June 30, 2020.

2. Excess of Expenditures Over Appropriations in Budgetary Funds

The budgets for the General and Special Revenue Funds are adopted at the activity level. The City expended in excess of budget appropriations during fiscal year 2020 in the building department by \$745.

C. Public Act 245 of 1999 Compliance

In accordance with the State Construction Code Act, Public Act 245 of 1999, the City must account for cumulative revenues over or under expenditures generated by the City's building department from January 1, 2000 and forward.

The cumulative amounts as of June 30, 2020 are as follows:

Cumulative Balance at June 30, 2019	\$ 4,084
Fees Collected in Fiscal Year 2020	26,704
Expenditures in Fiscal Year 2020	<u>(31,245)</u>
Cumulative Balance at June 30, 2020	<u>\$ (457)</u>

CITY OF THE VILLAGE OF CLARKSTON
Notes to Financial Statements
June 30, 2020

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Under State law, the City is permitted to invest in deposits with Michigan commercial banks, savings and loans and credit unions, obligations of the U.S. Treasury, and corporate bonds and commercial paper with certain investment grades.

The City's cash deposits are in accordance with statutory authority and the investment policy of the City. The City's cash and investments are subject to several types of risk, which are detailed as follows:

Custodial Credit Risk is the risk that in the event of a bank failure, the City's deposits may not be recovered. Neither State law nor the City's investment policy requires consideration of custodial credit risk. As of June 30, 2020, the City's book balance of its deposits was \$801,781, and the bank balance was \$879,852 of which \$542,318 was uninsured and uncollateralized. The City believes that due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits. As a result, the City evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

A reconciliation of cash as presented on the financial statements is as follows:

Cash and Cash Equivalents per:	
Statement of Net Position	\$ 798,078
Statement of Fiduciary Assets and Liabilities	<u>3,703</u>
Total	<u>\$ 801,781</u>

Interest Rate Risk. The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The City's deposits and investments consisted of the following:

<u>Deposits and Investments</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (yrs)</u>
Savings and Checking Accounts	\$ 503,386	Demand
Government Investment Pool	<u>376,466</u>	1.03
	<u>\$ 879,852</u>	

Credit Risk. State law limits investments in commercial paper, corporate bonds, and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The City has no investment policy that would further limit its investment choices. As of fiscal year end, the credit quality ratings of investments are as follows:

<u>Investments</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Rating Organization</u>
Government Investment Pool	\$376,466	N/A	N/A

CITY OF THE VILLAGE OF CLARKSTON
Notes to Financial Statements
June 30, 2020

III. DETAILED NOTES ON ALL FUNDS – Continued

A. Deposits and Investments – Continued

Investments in Entities that Calculate Net Asset Value per Share. As of the fiscal year ended June 30, 2019, the City holds shares or interests in investment pools where the fair value of the investments are measured on a recurring basis using net asset value per share of the investment pools as follows:

<u>Investments</u>	<u>Fair Value</u>
Government Investment Pool	\$ 376,466

The Oakland County Local Government Investment Pool has no unfunded commitments, no restrictions on redemption frequency, and no redemption notice period.

Concentration of Credit Risk. The City's investment policy places no limit on the amount the City may invest in any one issuer.

CITY OF THE VILLAGE OF CLARKSTON
Notes to Financial Statements
June 30, 2020

III. DETAILED NOTES ON ALL FUNDS – Continued

B. Capital Assets

Capital asset activity for the year ended June 30, 2020 was as follows:

<u>Governmental Activities:</u>	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending</u> <u>Balance</u>
Capital Assets, being depreciated:				
Building and Improvements	\$ 126,571	\$ 300,000	\$ -	\$ 426,571
Land Improvements	220,648	-	-	220,648
Machinery and Equipment	582,865	-	-	582,865
Furniture and Fixtures	23,140	-	-	23,140
Infrastructure-Roads	1,590,969	-	-	1,590,969
Infrastructure-Water System	4,278,140	-	-	4,278,140
	<u>6,822,333</u>	<u>300,000</u>	<u>-</u>	<u>7,122,333</u>
Less: Accumulated Depreciation:				
Building and Improvements	(80,308)	(4,694)	-	(85,002)
Land Improvements	(105,382)	(7,688)	-	(113,070)
Machinery and Equipment	(364,002)	(48,302)	-	(412,304)
Furniture and Fixtures	(23,140)	-	-	(23,140)
Infrastructure-Roads	(1,171,347)	(79,548)	-	(1,250,895)
Infrastructure-Water System	(2,103,419)	(142,605)	-	(2,246,024)
	<u>(3,847,598)</u>	<u>(282,837)</u>	<u>-</u>	<u>(4,130,435)</u>
Governmental Activities				
Capital Assets, net	\$ <u>2,974,735</u>	\$ <u>17,163</u>	\$ <u>-</u>	\$ <u>2,991,898</u>

Depreciation expense was charged on the Statement of Activities as follows:

General Government	\$ 7,637
Public Works	264,913
Recreation and Cultural	10,287
	<u>\$ 282,837</u>

CITY OF THE VILLAGE OF CLARKSTON
Notes to Financial Statements
June 30, 2020

III. DETAILED NOTES ON ALL FUNDS – Continued

B. Capital Assets – Continued

<u>Business-type Activities:</u>	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending</u> <u>Balance</u>
Capital Assets, being depreciated:				
Sewer System	\$ 1,289,975	\$ -	\$ -	\$ 1,289,975
Less: Accumulated Depreciation	<u>(1,164,613)</u>	<u>(4,628)</u>	<u>-</u>	<u>(1,169,241)</u>
Business-type Activities				
Capital Assets, net	<u>\$ 125,362</u>	<u>\$ (4,628)</u>	<u>\$ -</u>	<u>\$ 120,734</u>

C. Interfund Receivables, Payables and Transfers

The composition of interfund receivables and payables as of June 30, 2020, are as follows:

<u>Advance Receivable</u>	<u>Advance Payable</u>	<u>Amount</u>
Water Fund	General Fund	\$ 200,000
Sewer Fund	General Fund	100,000
		<u>\$ 300,000</u>

The Water Fund and the Sewer Fund advanced funds to the General Fund to finance the City Hall renovations.

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
Capital Projects Fund	General Fund	\$ 329,445

Transfers represent the following:
General Fund transferred to Capital Projects Fund to fund City Hall renovations and other projects.

CITY OF THE VILLAGE OF CLARKSTON
Notes to Financial Statements
June 30, 2020

III. DETAILED NOTES ON ALL FUNDS – Continued

D. Long-Term Debt

The following is a summary of long-term debt transactions of the City for the year ended June 30, 2020:

	<u>Balance July 1, 2019</u>	<u>Add: Additional Debt Incurred</u>	<u>Less: Retirements and Payments on Debt</u>	<u>Balance June 30, 2020</u>	<u>Due Within One Year</u>
Governmental Activities:					
GO Bonds 2007	\$ 225,000	\$ -	\$ 75,000	\$ 150,000	\$ 75,000
GO Bonds 2012	778,000	-	147,000	631,000	153,000
Total Bonds Payable	<u>1,003,000</u>	<u>-</u>	<u>222,000</u>	<u>781,000</u>	<u>228,000</u>
Less: Bond Amortization	<u>(43,517)</u>	<u>-</u>	<u>(8,634)</u>	<u>(34,883)</u>	<u>-</u>
Total	<u>\$ 959,483</u>	<u>\$ -</u>	<u>\$ 213,366</u>	<u>\$ 746,117</u>	<u>\$228,000</u>

The following is a summary of general obligation debt outstanding of the City as of June 30, 2020:

	<u>Number of Issues</u>	<u>Interest Rate</u>	<u>Maturing Through</u>	<u>Principal Outstanding</u>
Governmental Activities:				
General Obligation Bonds	2	2.33-4.50%	2024	\$ 781,000
				<u>\$ 781,000</u>

The annual debt service requirements to maturity for general obligation debt outstanding as of June 30, 2020 are as follows:

<u>Year Ended</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2021	\$ 228,000	\$ 17,982
2022	231,000	11,008
2023	164,000	5,662
2024	158,000	1,910
	<u>\$ 781,000</u>	<u>\$ 36,562</u>

CITY OF THE VILLAGE OF CLARKSTON
Notes to Financial Statements
June 30, 2020

III. DETAILED NOTES ON ALL FUNDS – Continued

E. Property Taxes

Property tax assessments are determined as of each December 31. Taxes are levied on July 1 and December 1 of the following year. These taxes are due on September 14 and February 14, after which time penalties and interest are assessed. The final collection date is February 28 before they are added to the county delinquent tax roll.

The City is permitted by Charter to levy taxes up to \$15 per \$1,000 of taxable valuation for general governmental services. The following is a summary of the tax rates levied on the 2019 tax roll:

<u>Purpose</u>	<u>Authorization</u>	<u>Authorized Rate</u>	<u>Rate Levied</u>
Operating	Charter	15.00	11.7146
Debt	Voted	-	5.5098

IV. OTHER INFORMATION

A. Risk Management

The City of the Village of Clarkston is a member of the Michigan Municipal Liability and Property Pool for its general liability insurance coverage and a member of the Michigan Municipal Workers Compensation Fund for its workers compensation coverage. The City pays annual premiums to the pools. The pools are self-sustaining through member premiums, and each carries reinsurance through commercial companies for claims in excess of the pool loss reserve fund.

In the event that a single loss should exceed the amount of protection afforded by the pool loss reserve fund, reinsurance, or other insurance carried by the pools, or in the event that a series of losses should deplete or exhaust the loss reserve fund and reinsurance, the payment of valid losses shall be the obligation of the individual member or members of the respective pool against whom the claim was made. No such event has occurred with the City and the respective pools to which it belongs in any of the past three fiscal years.

B. Subsequent Event

The City has been involved in litigation whereby the City prevailed in the lower courts. In July 2020, the Michigan Supreme Court ruled in favor of the plaintiffs which will likely result in the probable payout by the City to the plaintiff for attorney fees in the range of \$0 to \$305,000. The City is scheduled to meet with the Court in January 2021 to determine the damages to be paid by the City, if any. The City is also pursuing an insurance claim reimbursement.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF THE VILLAGE OF CLARKSTON
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Property Taxes	\$ 525,000	\$ 525,000	\$ 523,708	\$ (1,292)
Penalties and Interest	1,031	1,031	522	(509)
Building Permits	30,000	30,000	26,704	(3,296)
Intergovernmental - Federal/CDBG	7,000	7,000	-	(7,000)
Intergovernmental - State	87,472	87,472	88,435	963
Charges for Services	49,624	49,624	72,326	22,702
Fines and Forfeitures	5,000	5,000	9,587	4,587
Franchise Fees	20,240	20,240	19,299	(941)
Interest Earnings	2,412	2,412	4,307	1,895
Other Revenues	1,760	1,760	5,624	3,864
Total Revenues	<u>729,539</u>	<u>729,539</u>	<u>750,512</u>	<u>20,973</u>
Expenditures:				
General Government:				
City Council	12,058	12,058	11,906	152
Clerk	28,718	28,718	27,772	946
Treasurer	36,100	36,300	36,239	61
Board of Review	250	250	-	250
Assessing	8,000	8,000	7,799	201
Elections	2,750	2,750	2,713	37
Administrative	85,700	84,604	76,473	8,131
Building and Grounds	79,262	79,262	72,409	6,853
Professional Services	40,500	41,100	40,049	1,051
	<u>293,338</u>	<u>293,042</u>	<u>275,360</u>	<u>17,682</u>
Public Safety:				
Police	123,670	123,670	123,670	-
Fire Protection	146,499	146,499	146,499	-
Building Inspections	29,000	29,000	29,745	(745)
	<u>299,169</u>	<u>299,169</u>	<u>299,914</u>	<u>(745)</u>
Public Works:				
Public Works	41,622	41,622	24,824	16,798
Highways & Streets	18,340	18,340	17,637	703
Street Lighting	16,000	16,000	11,991	4,009
	<u>75,962</u>	<u>75,962</u>	<u>54,452</u>	<u>21,510</u>
Community Development:				
Planning	31,000	31,000	27,705	3,295
Recreation and Cultural:				
Historic District	3,000	3,000	2,465	535
Other:				
Watershed	800	815	815	-
Insurance and Bonds	8,166	8,447	8,447	-
Fringe Benefits	15,000	15,000	13,085	1,915
	<u>23,966</u>	<u>24,262</u>	<u>22,347</u>	<u>1,915</u>
Total Expenditures	<u>726,435</u>	<u>726,435</u>	<u>682,243</u>	<u>44,192</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>3,104</u>	<u>3,104</u>	<u>68,269</u>	<u>65,165</u>
Other Financing Sources (Uses):				
Loan Proceeds	-	-	300,000	300,000
Operating Transfers Out	(76,182)	(76,182)	(329,445)	(253,263)
Total Other Financing Sources (Uses)	<u>(76,182)</u>	<u>(76,182)</u>	<u>(29,445)</u>	<u>46,737</u>
Net Change in Fund Balance	(73,078)	(73,078)	38,824	111,902
Fund Balance - July 1	<u>249,177</u>	<u>249,177</u>	<u>249,177</u>	<u>-</u>
Fund Balance - June 30	\$ <u>176,099</u>	\$ <u>176,099</u>	\$ <u>288,001</u>	\$ <u>111,902</u>

OTHER SUPPLEMENTARY INFORMATION

CITY OF THE VILLAGE OF CLARKSTON
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2020

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
<u>ASSETS</u>				
Cash	\$ 155,807	\$ -	\$ 32,883	\$ 188,690
Due from State	12,655	-	-	12,655
Due from Other Funds	-	-	-	-
Total Assets	<u>\$ 168,462</u>	<u>\$ -</u>	<u>\$ 32,883</u>	<u>\$ 201,345</u>
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Accounts Payable	\$ 831	\$ -	\$ 32,883	\$ 33,714
Total Liabilities	<u>831</u>	<u>-</u>	<u>32,883</u>	<u>33,714</u>
Fund Balance:				
Restricted for Streets	152,912	-	-	152,912
Restricted for Mill Pond Lake Improvements	14,719	-	-	14,719
Restricted for Debt Service	-	-	-	-
Total Fund Balance	<u>167,631</u>	<u>-</u>	<u>-</u>	<u>167,631</u>
Total Liabilities and Fund Balance	<u>\$ 168,462</u>	<u>\$ -</u>	<u>\$ 32,883</u>	<u>\$ 201,345</u>

CITY OF THE VILLAGE OF CLARKSTON
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended June 30, 2020

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
<u>Revenues:</u>				
Property Tax Revenue	\$ -	\$ 84,187	\$ -	\$ 84,187
State-Shared Revenue	90,671	-	-	90,671
Charges for Services	66,394	-	-	66,394
Special Assessments	7,733	-	-	7,733
Interest Earned	5	28	-	33
Contributions	-	-	925	925
Total Revenues	<u>164,803</u>	<u>84,215</u>	<u>925</u>	<u>249,943</u>
<u>Expenditures:</u>				
Highways, Streets, Sidewalks and Other Maintenance	89,681	-	-	89,681
Debt Service:				
Principal	-	75,000	-	75,000
Interest and Other Charges	-	66,380	-	66,380
Capital Outlay	-	-	330,370	330,370
Total Expenditures	<u>89,681</u>	<u>141,380</u>	<u>330,370</u>	<u>561,431</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>75,122</u>	<u>(57,165)</u>	<u>(329,445)</u>	<u>(311,488)</u>
Other Financing Sources (Uses):				
Operating Transfers In	-	-	329,445	329,445
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>329,445</u>	<u>329,445</u>
Change in Fund Balance	75,122	(57,165)	-	17,957
Fund Balance - July 1	<u>92,509</u>	<u>57,165</u>	<u>-</u>	<u>149,674</u>
Fund Balance - June 30	<u>\$ 167,631</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 167,631</u>

CITY OF THE VILLAGE OF CLARKSTON
Nonmajor Special Revenue Funds
Combining Balance Sheet
June 30, 2020

	Major Street	Local Street	Parking Fund	Mill Pond Lake Improvement Board	Total
<u>ASSETS</u>					
Cash	\$ 28,222	\$ 6,071	\$ 106,795	\$ 14,719	\$ 155,807
Due from State	9,388	3,267	-	-	12,655
	\$ 37,610	\$ 9,338	\$ 106,795	\$ 14,719	\$ 168,462
 <u>LIABILITIES AND FUND BALANCE</u>					
Liabilities:					
Accounts Payable	\$ 635	\$ 60	\$ 136	\$ -	\$ 831
Total Liabilities	635	60	136	-	831
Fund Balance:					
Restricted for Streets	36,975	9,278	106,659	-	152,912
Restricted for Mill Pond Lake Improv.	-	-	-	14,719	14,719
Total Fund Balance	36,975	9,278	106,659	14,719	167,631
Total Liabilities and Fund Balance	\$ 37,610	\$ 9,338	\$ 106,795	\$ 14,719	\$ 168,462

CITY OF THE VILLAGE OF CLARKSTON
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2020

	<u>Major Streets</u>	<u>Local Streets</u>	<u>Parking Fund</u>	<u>Mill Pond Lake Improvement Board</u>	<u>Total</u>
Revenues:					
State-Shared Revenue	\$ 67,264	\$ 23,407	\$ -	\$ -	\$ 90,671
Charges for Services	-	-	66,394	-	66,394
Special Assessments	-	-	-	7,733	7,733
Interest Earned	-	-	-	5	5
Total Revenues	<u>67,264</u>	<u>23,407</u>	<u>66,394</u>	<u>7,738</u>	<u>164,803</u>
Expenditures:					
Highways, Streets, Sidewalks and Other Maintenance	<u>38,928</u>	<u>14,129</u>	<u>32,977</u>	<u>3,647</u>	<u>89,681</u>
Total Expenditures	<u>38,928</u>	<u>14,129</u>	<u>32,977</u>	<u>3,647</u>	<u>89,681</u>
Excess (Deficiency) of Revenues Over Expenditures	28,336	9,278	33,417	4,091	75,122
Fund Balance - July 1	<u>8,639</u>	<u>-</u>	<u>73,242</u>	<u>10,628</u>	<u>92,509</u>
Fund Balance - June 30	<u>\$ 36,975</u>	<u>\$ 9,278</u>	<u>\$ 106,659</u>	<u>\$ 14,719</u>	<u>\$ 167,631</u>

CITY OF THE VILLAGE OF CLARKSTON
Nonmajor Debt Service Funds
Combining Balance Sheet
June 30, 2020

	<u>2007 GO</u> <u>Refunding</u> <u>Debt Service</u>	<u>SAD 1, 2 & 4</u> <u>2002 Bond</u> <u>Debt Service</u>	<u>SAD 3</u> <u>2003 Bond</u> <u>Debt</u>	<u>Total</u>
<u>ASSETS</u>				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities	\$ -	\$ -	\$ -	\$ -
Fund Balance:				
Restricted for Debt Service	-	-	-	-
Total Liabilities and Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF THE VILLAGE OF CLARKSTON
Nonmajor Debt Service Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
For the Year Ended June 30, 2020

	<u>2007 GO</u> <u>Refunding</u> <u>Debt Service</u>	<u>SAD 1, 2 & 4</u> <u>2002 Bond</u> <u>Debt Service</u>	<u>SAD 3</u> <u>2003 Bond</u> <u>Debt</u>	<u>Total</u>
<u>Revenues:</u>				
Property Taxes	\$ 84,187	\$ -	\$ -	\$ 84,187
Interest Income	-	28	-	28
Total Revenues	<u>84,187</u>	<u>28</u>	<u>-</u>	<u>84,215</u>
<u>Expenditures:</u>				
Principal	75,000	-	-	75,000
Interest and Other Charges	9,187	12,906	44,287	66,380
Total Expenditures	<u>84,187</u>	<u>12,906</u>	<u>44,287</u>	<u>141,380</u>
Excess (Deficiency) of Revenues Over Expenditures	-	(12,878)	(44,287)	(57,165)
Fund Balance - July 1	-	12,878	44,287	57,165
Fund Balance - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**INTERLOCAL AGREEMENT FOR OAKLAND COUNTY TO APPROVE
THE DESIGNATED ASSESSOR FOR THE PERIOD JANUARY 1, 2021
THROUGH DECEMBER 31, 2025**

Public Act 660 of 2018 requires a county to have a Designated Assessor on file with the State Tax Commission as of December 31, 2020. Accordingly, the following interlocal agreement (hereinafter "Agreement") has been executed by the Board of Commissioners for Oakland County, a majority of the Assessing Districts in Oakland County, and the individual put forth as the proposed Designated Assessor. Oakland County and the Assessing Districts are collectively referred to throughout this Agreement as the "Parties."

RECITALS

WHEREAS, The Assessing Districts are Municipal Corporations (cities and townships) located within the County of Oakland, in the State of Michigan;

WHEREAS, The Michigan Constitution of 1963, Article 7, Section 28 permits a political subdivision to exercise jointly with any other political subdivision any power, privilege or authority which such political subdivisions share in common with each other and which each might exercise separately;

WHEREAS, The Urban Cooperation Act of 1967, being MCL 124.505 *et seq*, and the Intergovernmental Transfer of Functions and Responsibilities Act, give effect to the Constitutional provision by providing that public agencies may enter into interlocal agreements to carry out their respective functions, powers and authority;

WHEREAS, P.A. 660 of 2018 requires each County to enter into an Agreement that designates the individual who will serve as the County's Designated Assessor. That interlocal agreement must be approved by the County Board of Commissioners and a majority of the Assessing Districts in the County.

WHEREAS, P.A. 660 of 2018 mandates that the Designated Assessor shall be an advanced assessing officer or a master assessing officer.

NOW, THEREFORE, based on the foregoing Recitals, and in consideration of the terms of this Agreement, the Parties agree as follows:

BACKGROUND INFORMATION

Oakland County names **DAVID HIEBER** (R-5676), in his official capacity as the Equalization Officer for Oakland County, as the Designated Assessor for all of the Assessing Districts within Oakland County¹. Included as an addendum to this Agreement are the Oakland County SEV totals by class, including special act values, those properties deemed unique or complex by a local Assessing District, and a listing of the total number of parcels, by classification, including special act rolls, within each Assessing District.

If the State Tax Commission (STC) invokes the Designated Assessor process for any Assessing District in Oakland County, the Parties agree that the Designated Assessor will perform the duties associated with being the Assessor of Record for an Assessing District at the Oakland County Equalization Division offices in the City of Pontiac, County of Oakland, State of Michigan, unless the duties of the Designated Assessor require on-site visits to the Assessing District's location.

QUALIFICATIONS OF DESIGNATED ASSESSOR

David Hieber has been certified as a Michigan Master Assessing Officer since 1998. In his capacity as the Oakland County Equalization Officer, he is responsible for managing the Oakland County Equalization Division. Along with its statutory duties, the Equalization Division currently acts as the contracted Assessor of Record for thirty of the fifty-two Assessing Districts in Oakland County.

David Hieber has disclosed any conflicts of interest involving the proposed Designated Assessor, the County, or any Assessing District, if applicable: **[NONE]**.

It is understood that David Hieber will, during the length of this agreement, maintain his assessor certification in good standing with the State Tax Commission and if required to serve as the Designated Assessor for an Assessing District in Oakland County shall act as the Assessor of Record for that Assessing District. When acting as the Assessor of Record for an Assessing District, the Designated Assessor shall meet all the requirements as set forth by the State Tax Commission's *Supervising Preparation of the Assessment Roll* approved by the State Tax Commission August 21, 2018.

Any additional requirements that are agreed to by the Designated Assessor, the County and the Assessing Districts may not conflict with the State Tax Commission's *Supervising Preparation of the Rolls*.

¹ Oakland County contains 52 Assessing Districts (cities and townships), two of which (City of Fenton and City of Northville) are not considered to be "in" Oakland County for purposes of MCL 211.10g as the largest share of their state equalized value is located in another county.

A list of the remaining 50 Assessing Districts can be found here:

<https://www.oakgov.com/mgtbud/equal/Pages/assessing-offices.aspx>

1.0 DUTIES AND RESPONSIBILITIES OF DESIGNATED ASSESSOR

- 1.1 The Designated Assessor, while serving as the Assessor of Record for an Assessing District within Oakland County, shall satisfy all requirements contained State Tax Commission's *Supervising Preparation of the Assessment Roll* approved by the State Tax Commission August 21, 2018.
- 1.2 Within 30 (thirty) days of being appointed as the Assessor of Record for the Assessing District by the STC, the Designated Assessor shall prepare and transmit to the Assessing District's supervisor, manager, or chief executive a detailed proposal, including a schedule for delivery of documents, to correct deficiencies identified by the STC's audit.
- 1.3 The Parties agree that the Designated Assessor, while serving as the Assessor of Record for an Assessing District, shall do the following things, as applicable to bring the Assessing District into compliance with the Audit of Minimum Assessing Requirements:
 - 1.3.1 Make assessments of real and personal property within the Assessing District;
 - 1.3.2 Appraise all property, process all real and personal property description changes, and prepare the assessment roll for real and personal property in the Assessing District;
 - 1.3.3 Attend all March, July, and December Board of Review meetings;
 - 1.3.4 Be available for consultation on all Michigan Tax Tribunal real and personal property and special assessment appeals, and assist the Assessing District in the preparation of both the oral and written defense of appeals;
 - 1.3.5 Prepare all necessary reports for review by the supervisor, manager, chief executive, board, or council of the Assessing District, as applicable;
 - 1.3.6 Performs any other duties required under PA 600 of 2018.
- 1.4 For an Assessing District employing assessing staff other than the Assessor of Record, assessing staff will conduct their duties as under the direction and supervision of the Designated Assessor, subject to any limitations as may be agreed by the applicable Assessing District and the Designated Assessor. However, no members of said assessing staff will become employees or independent contractors of Oakland County.
- 1.5 While not acting in the capacity as the Designated Assessor for an Assessing District, the Designated Assessor will have the following duties and responsibilities for Oakland County and the Assessing Districts within Oakland County: Equalization Officer.
- 1.6 The parties understand and agree that the duties outlined in this Agreement only apply if and when the Designated Assessor is required to take over the assessing duties for an Assessing District pursuant to the terms of PA 600 of 2018. This Agreement will have no effect on any pre-existing agreements that the parties may have, under which Oakland County performs contracted assessing services for the Assessing District.

2.0 DUTIES AND RESPONSIBILITIES OF ASSESSING DISTRICTS

- 2.1 Any Assessing District in Oakland County that is required to utilize the services of the Designated Assessor will, during and throughout the term of this Agreement, do the following:
 - 2.1.1 Provide the Designated Assessor with reasonable access to records, documents, databases and information in order to allow the Designated Assessor to serve as the Assessor of Record for the Assessing District and satisfy all requirements *Supervising Preparation of the Assessment Roll* approved by the State Tax Commission August 21, 2018.
 - 2.1.2 Furnish the Designated Assessor with any applicable policies and procedures that the Designated Assessor may be subject to during the period of time the Designated Assessor serves as the Assessing District's Assessor of Record.
 - 2.1.3 Provide any technology, equipment, and workspace necessary for the Designated Assessor to carry out their requirements under this Agreement.
- 2.2 The Assessing District shall, at all times and under all circumstances, remain solely liable for any and all costs, legal obligations, and/or civil liabilities associated with or in any way related to any Assessing District tax appraisal or assessment functions or any other Assessing District legal obligation under any applicable State Property Tax Laws. The Assessing District shall employ and retain its own legal representation, as necessary, to defend any such claim or challenge before the State Tax Tribunal or any other court or review body.
- 2.3 Except for those express statutory and/or regulatory obligations incumbent only upon licensed Equalization Division Personnel (i.e., State Licensed and Certified Real and/or Personal Property Tax Assessors) to defend property tax appraisals and assessments that they either performed, or were otherwise performed under their supervision, before the Michigan Tax Tribunal, the Parties agree that no other County employees, including any County attorneys shall be authorized, required and/or otherwise obligated under this Agreement or pursuant to any other agreement between the Parties to provide any legal representation to or for the Assessing District and/or otherwise defend, challenge, contest, appeal, or argue on behalf of the Assessing District before the Michigan Tax Tribunal or any other review body or court.
- 2.4 The Assessing District shall, at all times and under all circumstances, remain solely liable for any and all costs, legal obligations, and/or civil liabilities associated with or in any way related to any tax appraisal or assessment functions or any other legal obligation. The Assessing District agrees that under no circumstances shall the County or the Designated Assessor be responsible for any costs, obligations, and/or civil liabilities or any responsibility under any State Property Tax Law.

3.0 DESIGNATED ASSESSOR COMPENSATION

- 3.1 The Designated Assessor may charge an Assessing District that is required to contract with the Designated Assessor and that Assessing District shall pay for the reasonable costs incurred by the Designated Assessor in serving as the Assessing District's Assessor of Record, including, but not limited to, the costs of overseeing and administering the annual assessment, preparing and defending the assessment roll, and operating the assessing office.
- 3.2 If the Designated Assessor is required to serve as the Assessor of Record for an Assessing District within Oakland County, the parties understand and agree that he will be serving in his official capacity as the Oakland County Equalization Officer. Therefore, an Assessing District will not make any direct payments to the Designated Assessor. Instead, the Assessing District will be responsible for paying a fee to Oakland County which fee is intended to compensate Oakland County for the reasonable costs incurred by the Designated Assessor and his staff. Oakland County will charge the Assessing District a fee equal to the average rate per parcel that it charges those districts for whom it already performs contracted assessing services, as of the date the Designated Assessor is required to serve as the Assessor of Record. The parties understand that it may be necessary to modify this standard fee depending on the complexity of the work to be performed by the Designated Assessor and the number of staff needed to assist in completing the work. The Assessing District is not required to pay a retainer fee. In the event that the Designated Assessor is acting on behalf of an Assessing District for which Oakland County Equalization Department is currently contracted with to provide assessing services, the Designated Assessor will provide its Designated Assessor services at no additional cost to said Assessing District.
- 3.3 If the Assessing District fails, for any reason, to pay the County any monies when and as due under this Contract, the Assessing District agrees that unless expressly prohibited by law, the County or the County Treasurer, at their sole option, shall be entitled to a setoff from any other Assessing District funds that are in the County's possession for any reason. Funds include but are not limited to the Delinquent Tax Revolving Fund ("DTRF"). Any setoff or retention of funds by the County shall be deemed a voluntary assignment of the amount by the Assessing District to the County. The Assessing District waives any claims against the County or its Officials for any acts related specifically to the County's offsetting or retaining such amounts. This paragraph shall not limit the Assessing District's legal right to dispute whether the underlying amount retained by the County was actually due and owing under this Agreement.
- 3.4 If the County chooses not to exercise its right to setoff or if any setoff is insufficient to fully pay the County any amounts due and owing the County under this Contract, the County shall have the right to charge up to the then-maximum legal interest on any unpaid amount. Interest charges shall be in addition to any other amounts due to the County under this Agreement. Interest charges shall be calculated using the daily unpaid balance method and accumulate until all outstanding amounts and accumulated interest are fully paid.

3.5 Nothing in this Section shall operate to limit the County's right to pursue or exercise any other legal rights or remedies under this Contract against the Assessing District to secure reimbursement of amounts due the County under this Agreement. The remedies in this Section shall be available to the County on an ongoing and successive basis if Assessing District at any time becomes delinquent in its payment. Notwithstanding any other term and condition in this Contract, if the County pursues any legal action in any court to secure its payment under this Contract, the Assessing District agrees to pay all costs and expenses, including attorney's fees and court costs, incurred by the County in the collection of any amount owed by the Assessing District.

4.0 EFFECTIVE DATE AND TERM OF AGREEMENT

This Agreement shall become effective when it is executed by the Oakland County Board of Commissioners, David Hieber, and the governing bodies of a majority of the Assessing Districts within Oakland County, and shall expire on December 31, 2025. The terms and conditions in Section 3.0 (Compensation) shall survive and continue in full force beyond the termination of this Agreement if the Assessing District owes money to the County under this Agreement.

5.0 DESIGNATED ASSESSOR EMPLOYMENT STATUS

It is understood by the parties that David Hieber is appointed as the Designated Assessor based on his employment status as Oakland County Equalization Officer and that if his employment status materially changes, the parties will request that the State Tax Commission designate and approve an interim Designated Assessor until the parties are able to amend this Agreement.

6.0 ENTIRE AGREEMENT

This Agreement sets forth all covenants, promises, agreements, conditions and understandings between the parties and there are no covenants, promises, agreements, conditions, or understandings, either oral or written, between the Parties other than are set forth in this Agreement.

7.0 AMENDMENTS

This Agreement cannot be modified unless reduced to writing and signed by both Parties.

8.0 SEVERABILITY

If a court of competent jurisdiction finds a term or condition of this Agreement to be illegal or invalid, then the term or condition shall be deemed severed from this Agreement. All other terms or conditions shall remain in full force and effect.

9.0 GOVERNING LAW

This Agreement shall be governed, interpreted, and enforced by the laws of the State of Michigan.

10.0 COUNTERPARTS

This Agreement may be executed in one or more counterparts, including facsimile copies, each of which shall be deemed an original, but all of which shall together constitute one instrument.

IN WITNESS WHEREOF, _____ [name and title of assessing district official] hereby acknowledges that he/she has been authorized by a resolution of the _____ [name of assessing district], a certified copy of which is attached, to execute this Agreement on behalf of Public Body and hereby accepts and binds Public Body to the terms and conditions of this Agreement.

EXECUTED: _____ DATE: _____
Name and Title:

WITNESSED: _____ DATE: _____
Name and Title:

IN WITNESS WHEREOF, David Woodward, Chairperson, Oakland County Board of Commissioners, hereby acknowledges that he has been authorized by a resolution of the Oakland County Board of Commissioners to execute this Agreement on behalf of Oakland County, and hereby accepts and binds Oakland County to the terms and conditions of this Agreement.

EXECUTED: _____ DATE: _____
David Woodward, Chairperson
Oakland County Board of Commissioners

WITNESSED: _____ DATE: _____
Name and Title:

DAVID HIEBER, in his official capacity as Equalization Officer for Oakland County, hereby accepts the role of Designated Assessor as outlined in this Agreement.

EXECUTED: _____ DATE: _____
David Hieber
Oakland County Equalization Officer

ADDENDUM – SEV TOTALS

OAKLAND COUNTY SEV TOTALS BY CLASS

class	parcel counts	State Equalized values
Agricultural	414	83,078,430
Commercial	21,730	13,049,878,820
Industrial	4,576	2,458,558,940
Residential Personal Property	457,609 52,485	62,000,752,770 3,603,125,954
Special Acts	384	479,224,100
	537,198	81,674,619,014



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

Bulletin 8 of 2020
June 9, 2020
Audit Process and Designated Assessor

TO: Assessors and Equalization Directors
FROM: State Tax Commission
SUBJECT: Overview of Audit Process and Designated Assessor under Public Act 660 of 2018

Public Act 660 of 2018 was approved by Governor Snyder on December 28, 2018 and amended the General Property Tax Act to provide a statutory framework to ensure proper assessing in order to guarantee the highest quality assessments for taxpayers as well as local units. The Act defines the requirements for substantial compliance with the General Property Tax Act, provides timelines for audits and follow-up audits, and details a process for bringing a local unit into compliance if they remain non-compliant after a follow-up review. The Designated Assessor is an integral part of that process.

Audit Process Overview

The Commission will conduct an audit of assessment practices according to a published schedule. If the assessing district (City, Township or Joint Assessing Authority) is determined to be in substantial compliance, the audit process for that five-year cycle is complete and the assessing district is not required to take any additional action.

If the State Tax Commission determines that an assessing district is not in substantial compliance with the General Property Tax Act, the Commission will provide the assessing district with a notice of noncompliance, including the reasons the assessing district is not in substantial compliance.

The assessing district must either appeal the audit determination by filing a written petition to be developed by the State Tax Commission or they must submit a corrective action plan to be approved by the State Tax Commission. "Corrective action plan" is defined in P.A. 660 of 2018 as "a plan developed by an assessing district that specifically indicates *how* the assessing district will achieve substantial compliance . . . and *when* substantial compliance will be achieved." (Emphasis added). Additional information related to the corrective action plan and petition to challenge the audit results will be provided by the State Tax Commission in separate guidance.

In the event the Commission conducts a follow-up review and the assessing district is not in substantial compliance after the follow-up review, the assessing district has three options:

1. The assessing district may hire a new Michigan Advanced Assessing Officer (MAAO) or Michigan Master Assessor Officer (MMAO),

2. The State Tax Commission assumes jurisdiction over the assessment roll in order to bring the roll into substantial compliance, or,
3. The local unit may move directly to the designated assessor.

Regardless of which option is selected, the Commission will conduct a second follow-up review to determine if the assessment roll is in substantial compliance. If, after the second follow-up review the assessing district continues to be in noncompliance, the local unit will move directly to the Designated Assessor process.

As defined in statute **substantial compliance** “means that any identified deficiencies do not pose a significant risk that the assessing district is unable to perform the assessment function in conformity with the state constitution and state statute.”

As defined in statute **noncompliance** “means that the identified deficiencies, taken together, pose a significant risk that the assessing district is unable to perform the assessing function in conformity with the state constitution and state statute.”

At the December 17, 2019 State Tax Commission meeting, the Commission determined “substantial compliance” to mean that the local unit 1) has properly calculated and appropriately documented Economic Condition Factors; 2) has properly calculated and appropriately documented land value determinations; and 3) less than 1% of the record cards are on override and less than 1% of the record cards reflect flat land values. If any of the requirements associated with those items are not met, the local unit will be considered noncompliant and the notice of noncompliance will be issued.

Once the audit is complete, if an assessing district is notified that it has fallen out of substantial compliance prior to the next audit, the State Tax Commission may require the assessing district to contract with the Designated Assessor to serve as their assessor of record. If the assessing district is notified that it has fallen out of substantial compliance more than four years after the initial finding of substantial compliance, then the regular audit process will be followed.

What is the Designated Assessor?

The Designated Assessor is part of a process to ensure that local units are in compliance with the statutory provisions of the General Property Tax Act, meaning that local units are meeting minimum assessing requirements.

The Designated Assessor is the individual selected and agreed to by the County Board of Commissioners and a majority of the assessing districts within that county, subject to final approval of the State Tax Commission.

The Designated Assessor serves as the assessor of record and assumes all duties and responsibilities as the assessor of record for an assessing district that is determined to be non-compliant with an audit.

The Designated Assessor is not an automatic requirement for Countywide assessing or for the County Equalization Director to take over as the assessor for local units. While the County can be named the Designated Assessor, it is not an automatic designation as the Designated Assessor as this is determined by the approved interlocal agreement.

Who may be the Designated Assessor?

Each Assessing District within each County is required to have an assessor of record with a certification level that meets the valuation requirements set forth by the State Tax Commission. Township and City certification levels are adjusted annually and approved by the STC. The individual who will serve as the county's Designated Assessor must be in good standing and be certified, at least, at the highest level required within the County. If the County contains an Assessing District that requires a Michigan Master Assessing Officer (MMAO), the Designated Assessor must then also be certified at the MMAO level. If the County only contains Assessing Districts that require a Michigan Advanced Assessing Officer (MAAO) certification, or a lower certification, the Designated Assessor may be certified at the level of MAAO. A Michigan Certified Assessing Officer (MCAO) may not serve as the Designated Assessor. As part of the annual certification level process, the Commission will review all MAAO Designated Assessors to ensure compliance with certification level requirements. Additionally, the STC will examine and determine a specific process, on a case by case basis, any specific instance of a MAAO that has been assigned multiple units that may place them beyond the certification requirements of a MAAO.

Notification of Selected Designated Assessor

P.A. 660 of 2018 requires that each county notify the State Tax Commission, no later than December 31, 2020, of the individual that will serve as the county's Designated Assessor. In addition, the county must provide the State Tax Commission with the interlocal agreement executed by the County Board of Commissioners, a majority of the assessing districts within that county, and the proposed Designated Assessor for the county. The interlocal agreement must provide enough detail regarding the assessment responsibilities for the designated assessor. The Commission expects the interlocal agreement will include, but not be limited to, the following:

- Information related to the scope of services being provided by the Designated Assessor, including preparation of assessment rolls, timeline for delivery of documents and execution of forms, attendance at Boards of Review meetings, duties and responsibilities related to property tax appeals, both Small Claims and Entire Tribunal, filed with the Michigan Tax Tribunal, responsibility to meet with local unit officials, and obligations of local unit assessing staff members.
- Duties and responsibilities for each local unit within the County, including providing the Designated Assessor with reasonable access to records, documents and information.
- Details relating to cost and compensation for overseeing and administering the annual assessment and operating the assessing office, including payment terms and cost reimbursement.

Failure to timely notify the State Tax Commission of the county's Designated Assessor will result in the State Tax Commission selecting a Designated Assessor for the county.

If the State Tax Commission determines that an individual named as the Designated Assessor is capable of ensuring that the assessing districts within the county will achieve and maintain substantial

compliance, the Commission shall approve that individual as the County's Designated Assessor. Once approved, the designation will not be revoked for at least five years from the approval date.

If the State Tax Commission is unable to approve the individual identified as the county's Designated Assessor because the Commission determines that the proposed Designated Assessor is not capable of ensuring that the assessing districts will achieve and maintain substantial compliance, the county must submit a new Designated Assessor candidate and accompanying interlocal agreement within sixty days of the Commission's determination. The county will be required to repeat the process until a satisfactory Designated Assessor can be approved. The State Tax Commission will appoint an individual to serve as the county's temporary Designated Assessor during this period.

The State Tax Commission will develop a form to be utilized by the County Equalization Departments to notify the Commission of the proposed Designated Assessor. The Designated Assessor form will be available by August 18, 2020. The form must be submitted to the Commission no later than December 31, 2020.

Designated Assessor Term

Once an assessing district is under contract with a Designated Assessor, the Designated Assessor will remain in place for a minimum of five years. Statute does provide for a local unit to petition the Commission to end the contract after the Designated Assessor has been in place for 3 years.

The Commission shall approve termination of a contract if it is determined that the assessing district can *achieve and maintain* substantial compliance with the General Property Tax Act using a different assessor of record other than the Designated Assessor.

The State Tax Commission may revoke the Designated Assessor and provide for an interim designated assessor if:

1. The Designated Assessor dies or becomes incapacitated
2. The Designated Assessor's employment status materially changes or
3. The Designated Assessor is not capable of ensuring that the assessing district is able to achieve and maintain substantial compliance with MCL 211.10g.

The interim Designated Assessor will remain in place until a new Designated Assessor can be selected following the interlocal agreement process.

If the Designated Assessor is serving as an assessor of record for an assessing district that is found to be in noncompliance, the State Tax Commission will appoint an individual to serve as the county's temporary Designated Assessor. The county will utilize the normal process to select and notify the Commission of the new Designated Assessor.

Designated Assessor Costs

The Designated Assessor is permitted to charge an assessing district for the reasonable costs incurred in serving as the assessing district's assessor of record, including, but not limited to, the costs of overseeing and administering the annual assessment, preparing and defending the assessment roll, and operating the assessing office. The assessing district is required to pay these costs in accordance with

the interlocal agreement. The costs and fees agreed to by the county, assessing districts and the Designated Assessor is a local issue and will vary statewide.

The Commission will develop guidelines as required by statute for any local unit to protest charges by the Designated Assessor.

Audit Preparation

While the audit process outlined in P.A. 660 of 2018 will not commence until 2022, assessing districts can prepare for these audits by meeting the requirements of the current Audit of Minimum Assessing Requirements (AMAR) and the “Supervising Preparation of the Assessment Roll”, as those requirements existed on October 1, 2018. Additionally, assessing districts should employ an assessor certified by the State Tax Commission at the proper certification level based on the valuation requirements, adjusted annually, set forth by the State Tax Commission. Additional information about the AMAR, including the AMAR Review Sheet, and certification levels, are available on the State Tax Commission website (www.michigan.gov/statetaxcommission).

**RESOLUTION OF THE CITY OF THE VILLAGE OF CLARKSTON
TO CONCUR IN THE RULES AND REGULATIONS CONCERNING
INDUSTRIAL PRETREATMENT PROGRAM AS ADOPTED
BY THE GREAT LAKES WATER AUTHORITY**

WHEREAS, the Great Lakes Water Authority ("GLWA") is a Michigan municipal authority and public body corporate organized and existing pursuant to the provisions of Michigan Public Act No.233 of 1955, as amended, MCL 124.281, *et seq.* ("Act 233"), for the purpose of establishing a regional sewage disposal system to operate, control, and improve the sewage disposal system leased from the City of Detroit; and

WHEREAS, pursuant to Act 233, the City of the Village of Clarkston is a constituent municipality of the GLWA; and

WHEREAS, as authorized by Act 233, GLWA and the constituent municipalities are required by state and federal law to adopt binding rules and regulations (Exhibit A, incorporated herein by reference) as part of an Industrial Pretreatment Program (IPP) in order to comply with all applicable state and federal laws, including, without limitation, the requirements of the Federal Water Pollution Control Act, 33 USC Section 1251, *et. seq.*, the General Pretreatment Regulations for Existing and New Sources of Pollution, 40 CFR 403, and the National Categorical Pretreatment Standards contained in 40 CFR Sections 405-471; and

WHEREAS, these rules and regulations were adopted by GLWA as a uniform code to: (1) regulate wastes and wastewaters discharged into the collection system for all participating municipalities; (2) prevent the introduction of pollutants into the wastewater systems which will interfere with the operation of the system, contaminate the resulting sludge, or pose a hazard to the health, safety or welfare of the people, the communities or to employees of GLWA; (3) prevent the introduction of pollutants into the wastewater system which will pass inadequately treated through the system and into the receiving waters, the atmosphere, and the environment, or will otherwise be incompatible with the system; (4) provide for the recovery of costs from users of the wastewater collection system sufficient to administer regulatory activities and meet the costs of operation, maintenance, improvement and replacement of the system; and

WHEREAS, after a 45-day public comment period and public hearing, the Board of the GLWA approved the IPP Rules on November 13, 2019.

NOW THEREFORE BE IT RESOLVED that the governing body of the City of the Village of Clarkston, in compliance with Act 233 and state and federal law, hereby concur in the IPP rules and regulations in Exhibit A; including any subsequent amendments thereto, which amendments, if any, shall not require the approval of this governing body; and

BE IT FURTHER RESOLVED that the adoption and approval of the rules and regulations contained in Exhibit A shall be contractually binding on the parties, and no governing body of the City of the Village of Clarkston shall be authorized or empowered to rescind or change the approval granted in this resolution without 180 days prior written notice to the GLWA.

ON MOTION OF _____ SUPPORTED BY _____ the foregoing Resolution was adopted by the following vote:

ROLL CALL: ABSENT _____ AYE _____ NAY _____

GLWA's Industrial Pretreatment Program (IPP) Updated Rules

Steve Kuplicki & Lavonda Jackson, GLWA



GLWA

Great Lakes Water Authority

Content to be Covered Today

1

What is the Industrial Pretreatment Program?

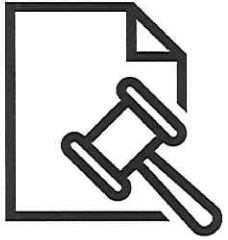
2

What has changed and why?

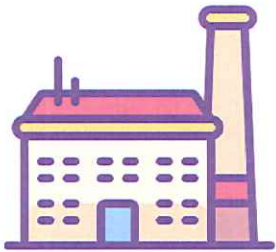
3

What do members need to do?

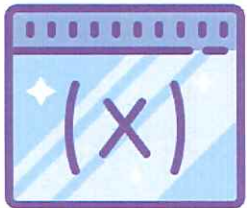
GLWA's Industrial Pretreatment Program



Regulatory control program mandated under NPDES permit




Regulates nonresidential users



The regulatory requirements vary based on what is being discharged

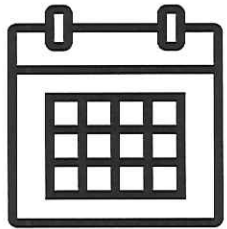
GLWA's Industrial Pretreatment Program

Pretreatment	Hauled Waste
Surcharge (i.e. High Strength)	Special Discharge and General Discharge Permits
PCB/Mercury Minimization	 PFOS/PFOA Minimization

New IPP Rules



GLWA maintains a set of rules by which it implements and enforces the IPP

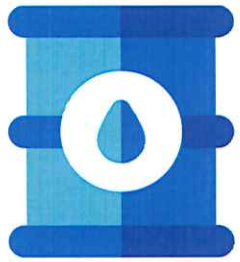


November 13, 2019, GLWA Board of Directors passed resolution to add language to the rules regarding regulation of PFAS



Rules—with the added language—available at www.glwater.org/iwc

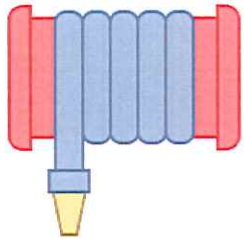
New IPP Rules: PFAS/PFOA



General users



Centralized (Industrial) Waste Treaters



Those using firefighting foam

What Members Need to Do

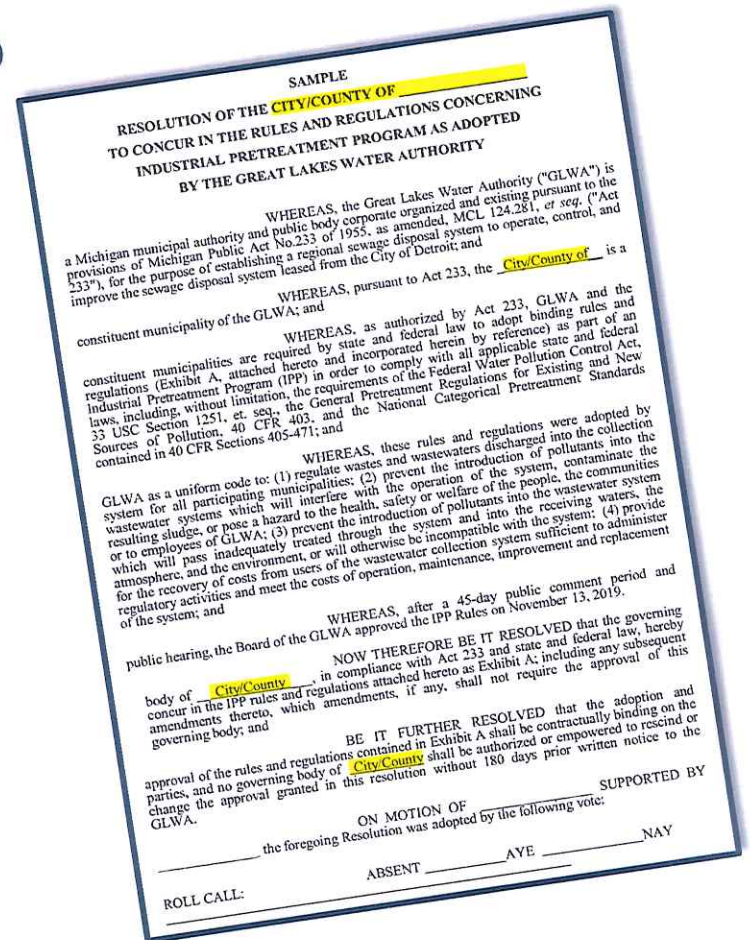
Pass a resolution adopting the full, updated set of rules



Complete by September 1, 2020

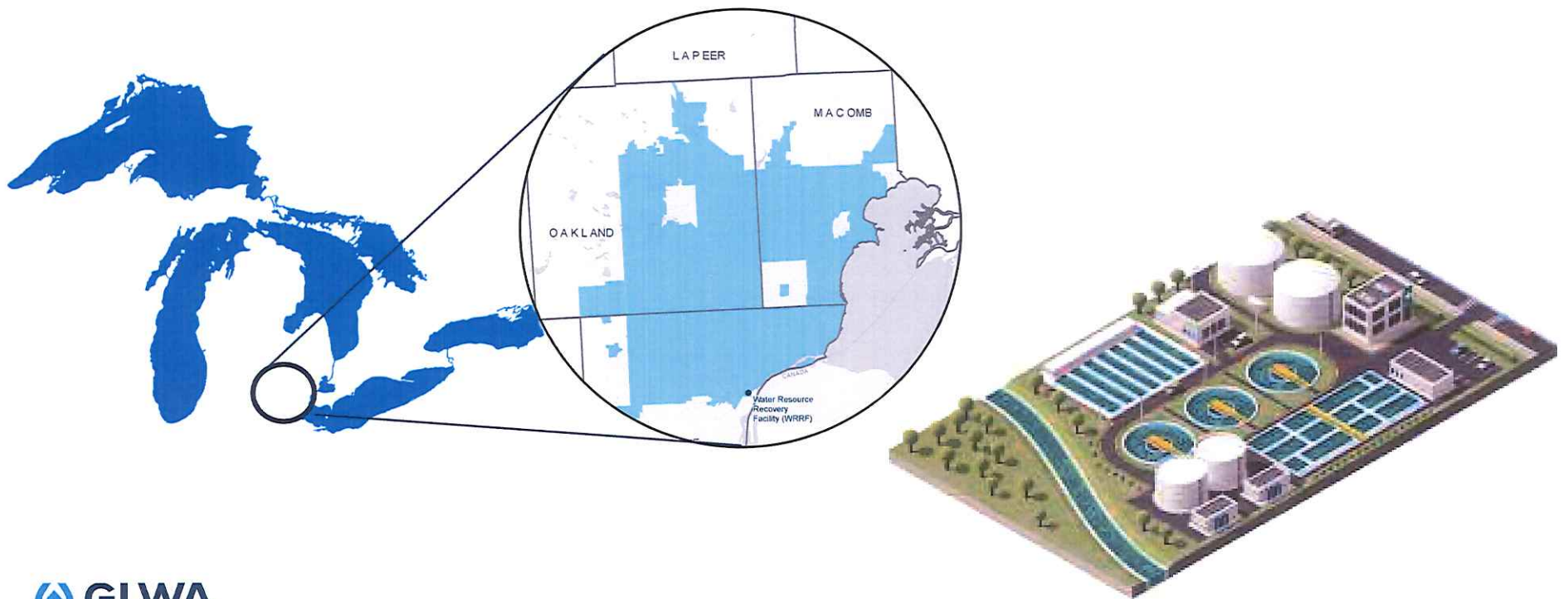


Email a copy of the adopted resolution to iwc@glwater.org



Which Members?

The governing body of every municipality whose wastewater flow goes to the Water Resource Recovery Facility (WRRF) must pass a resolution adopting the full, updated set of rules



Resources:

- 1 <http://glwater.org/iwc>
- 2 One-page IPP rules update overview



New IWC Website

Information & Details on:

- Draft Community Resolution
- GLWA IWC Program
- Contact Information
- Copy of IPP Rules
- Permit Information

QUICK LINKS

[Member Partner Resources](#)

[Board Documents](#)

[Capital Improvement Plan](#)

[WRAP Assistance Program](#)

[Industrial Waste Control](#)

[Careers](#)

[Solicitations](#)

[A-Z Directory](#)



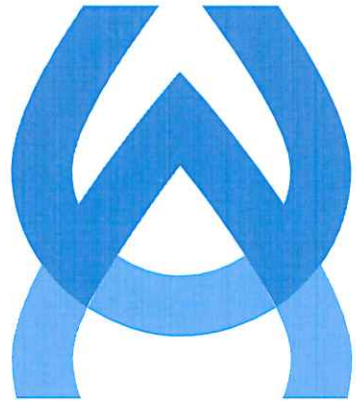
GLWA
Great Lakes Water Authority

Careers Financials Contact Login

ABOUT OUR SYSTEM MEMBERS VENDORS INVESTOR RELATIONS

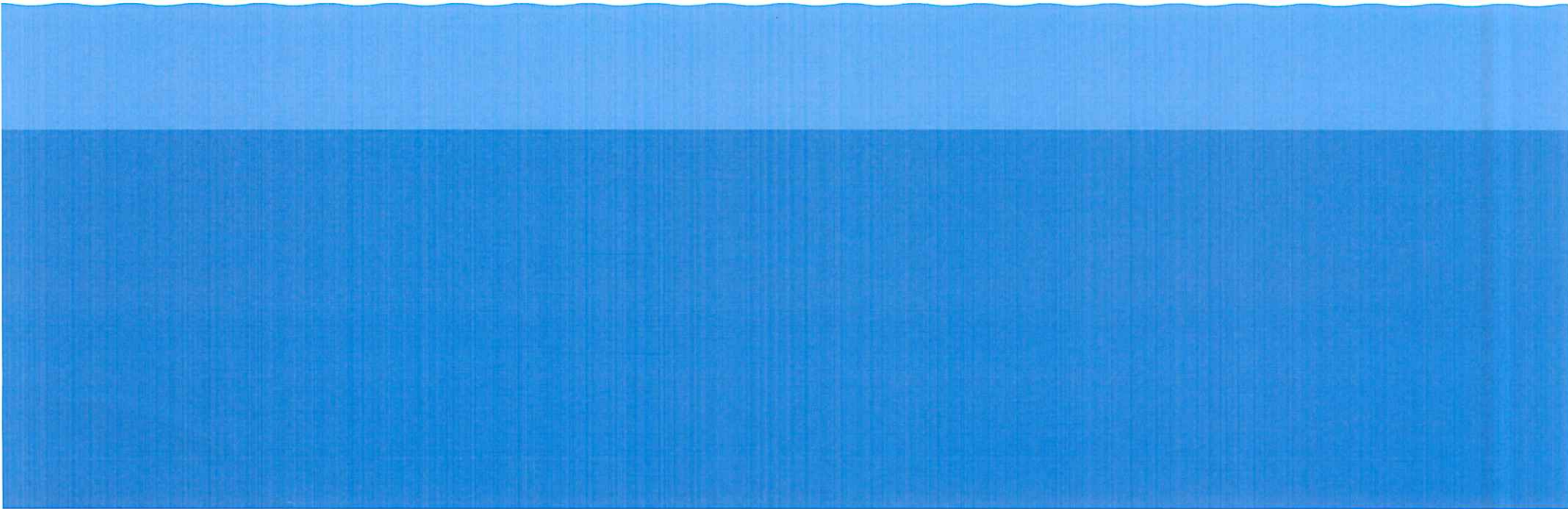
Industrial Waste Control

The Great Lakes Water Authority's Industrial Waste Control group implements and enforces an Industrial Pretreatment Program (IPP) to regulate the discharge of commercial and industrial waste and wastewater. The IPP includes the following elements:



GLWA

Great Lakes Water Authority



What is the Industrial Pretreatment Program?

The Great Lakes Water Authority (GLWA) implements and enforces an Industrial Pretreatment Program (IPP) to regulate the discharge of commercial and industrial waste and wastewater.

The IPP includes the following elements:

- **Pretreatment Program** – regulates the discharge of toxic pollutants to the sewer collection system and performs inspection, monitoring, enforcement control and administration of industrial and commercial wastewater discharges. All Users must comply with general requirements and Significant Industrial Users must comply with permit-based requirements.
- **Surcharge (High Strength) Program** – is a cost recovery program for commercial and industrial waste discharging conventional pollutants above Domestic Levels and payment of additional treatment costs (\$/lb) associated with these Users.
- **Special Discharge and General Permit Program** – authorizes the discharge of special wastes and wastewaters including groundwater, construction water, spent products, and other short-term projects through a permit program.
- **Hauled in Waste Program** – authorizes the discharge from waste haulers of septic tank and septage, and other domestic wastewater through a permit and ticket/token payment program.

What are the new IPP rules, and why were they changed?

GLWA maintains a set of rules by which it implements and enforces the IPP. On November 13, 2019 the GLWA Board of Directors passed a resolution to add language to the rules regarding regulation of PFAS compounds. The full set of rules—with the added language—can be found online at www.glwater.org/iwc.

What do I need to do?

The governing body of every municipality whose wastewater flow goes to the WRRF must pass a resolution adopting the full, updated set of rules (see page 2 for a sample resolution). Please email a copy of the adopted resolution to Stephen Kuplicki, PE, JD – GLWA Manager-Operations, Industrial Waste Control at Stephen.Kuplicki@glwater.org by September 1, 2020.

Who do I contact with questions?

Please contact Mr. Kuplicki, at Stephen.Kuplicki@glwater.org or (313) 297-5804 with any questions or concerns.

City of the Village of Clarkston

375 Depot Road
Clarkston, Michigan 48346

Motion - Historic District Study Committee Appointment

The City's Historic District Study Committee currently has six members: Nancy Moon, Mike Moon, Mary Himburg, Steve Himburg, Cara Catallo and Jennifer Radcliff.

Study Committee member Steve Himburg has decided to step down and resident Emily Blakowski has expressed interest in filling the vacated seat.

Motioned by _____ and Seconded by _____ to appoint Emily Blakowski to fill the open HDC Study Committee seat vacated by Steve Himburg, effective immediately.

Avery	Bonser	Casey	Haven	Kneisc	Luginski	Wylie	Totals
<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
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Motion is Adopted

Motion is Defeated

Jennifer Speagle, City Clerk

December 14, 2020

Date

City of the Village of Clarkston

375 Depot Road
Clarkston, Michigan 48346

Motion - 2021 Meeting Schedules

The proposed 2021 Meeting Schedules for the City Council, Planning Commission and Historic District Commission are attached, following the normal monthly cadences.

The Planning Commission and Historic District Commission voted to approve their meeting schedules on December 7, 2020 and December 8, 2020, respectively.

Motioned by _____ and Seconded by _____ to approve the 2021 City Council meeting schedule as shown.

Avery	Bonser	Casey	Haven	Kneisc	Luginski	Wylie	Totals
<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No
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Motion is Adopted

Motion is Defeated

Jennifer Speagle, City Clerk

December 14, 2020

Date



**CITY OF THE VILLAGE OF CLARKSTON
ARTEMUS M. PAPPAS VILLAGE HALL
375 DEPOT ROAD CLARKSTON MI 48346
COUNCIL MEETING DATES FOR 2021
All Council meetings start at 7:00 PM**

January 11 & January 25

February 08 & February 22

March 08 & March 22

April 12 & April 26

May 10 & May 24

June 14 & June 28

July 12 & July 26

August 09 & August 23

September 13 & September 27

October 11 & October 25

November 08 & November 22

December 13 & December 27



CITY OF THE VILLAGE OF CLARKSTON

ARTEMUS M. PAPPAS VILLAGE HALL

375 DEPOT ROAD CLARKSTON MI 48346

PLANNING COMMISSION MEETING DATES FOR 2021

All meetings start at 7:00 PM Unless otherwise posted

January 04

February 01

March 01

April 05

May 03

June 07

***July 06 (1st Tuesday)**

August 02

***September 7 (1st Tuesday)**

October 04

November 01

December 06

***Date moved due to holiday**



CITY OF THE VILLAGE OF CLARKSTON

ARTEMUS M. PAPPAS VILLAGE HALL

375 DEPOT ROAD CLARKSTON MI 48346

HISTORIC COMMISSION MEETING DATES FOR 2021

All meetings start at 7:00 PM

January 12

February 09

March 09

April 13

May 11

June 08

July 13

August 10

September 14

October 12

November 09

December 14

City of the Village of Clarkston

375 Depot Road
Clarkston, Michigan 48346

Motion - Cancel the December 28, 2020 City Council Meeting

As done in previous years, it is proposed that the second City Council meeting in December (December 28th) be cancelled due to holiday conflicts. There are no known issues or concerns that would result from cancelling this meeting.

Motioned by _____ and Seconded by _____ to approve the cancellation of December 28, 2020 City Council.

Avery	Bonser	Casey	Haven	Kneisc	Luginski	Wylie	Totals
<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
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Motion is Adopted

Motion is Defeated

Jennifer Speagle, City Clerk

December 14, 2020

Date

CITY OF THE VILLAGE OF CLARKSTON

**RESOLUTION TO GO INTO CLOSED SESSION
TO DISCUSS SPECIFIC PENDING LITIGATION**

At a regular meeting of the of the City of the Village of Clarkston, City Council, Oakland County, Michigan, held at the City Offices in the City of the Village of Clarkston, on Monday, December 14, 2020, at 7:00 p.m.

PRESENT: _____

ABSENT: _____

The following Resolution was offered by _____ with support from _____ moves to adopt the following resolution:

WHEREAS, at the regular City Council Meeting held on December 14, 2020, City Council desires to go into closed session to discuss specific pending litigation.

NOW, THEREFORE, BE IT RESOLVED that the City of the Village of Clarkston hereby agrees to meet in Closed Session, as permitted by State Statue MCL 15.268(e) on Monday, December 14, 2020 at 7:00 p.m. immediately following the adjournment of the Regular Meeting held on Monday, December 14, 2020 at 7:00 p.m., Michigan Time, at the City of the Village of Clarkston, 375 Depot Road, Clarkston, Michigan, 48346. The purpose of the Closed Session is to discuss the Susan Bisio v City of the Village of Clarkston, Oakland County Circuit Court Case Number 2015-150462-CZ, currently pending before the Honorable Leo Bowman, and to consult with the City Attorney, James Tamm, regarding trial or settlement strategy in conjunction with the above named lawsuit, which if this session was held in an open meeting would have a detrimental financial effect on the litigation or settlement position of the public body.

RESOLVED,

AYES: _____

NAYES: _____

ABSENT: _____

ABSTENTIONS: _____

RESOLUTION DECLARED ADOPTED.

Eric Haven, Mayor

CERTIFICATION

I, Jennifer Speagle, being the duly appointed and qualified Clerk of the City of the Village of Clarkston, Oakland County, Michigan, do hereby certify and declare that the foregoing is a true and correct copy of a Resolution adopted by the City Council of the City of the Village of Clarkston at its regular meeting held on December 14, 2020.

JENNIFER SPEAGLE, City Clerk