



City of the Village of Clarkston
Artemus M. Pappas Village Hall
375 Depot Road
Clarkston, Michigan 48346

Microsoft Teams Meeting: Join on your computer or mobile app. Or go to www.teams.microsoft.com and enter the Meeting ID: 242 643 216 056 and Passcode: 57e3CV

Regular City Council Meeting Agenda – October 28, 2024, 7:00 PM

1. Call to Order:

2. Pledge of Allegiance:

3. Roll Call:

Mayor Wylie, Mayor Pro Tem Rodgers Council Members: Casey, Forte, Lamphier, Quisenberry, and Roth.

4. Approval of Agenda - Motion

5. Public Comments:

Individuals have the opportunity to address the City Council on topics not on the agenda for three minutes. In order to hear all Individuals comments at a reasonable hour, the City Council request that speakers respect the three-minute time limit. Note: this is not a question-answer session. However, it is an opportunity to voice your thoughts with City Council.

6. FYI:

TBD

7. City Manager's Report

8. Sheriff's Report

9. Election Update

10. Consent Agenda:

Final Minutes of the September 23, 2024 Regular Meeting

Final Minutes of the September 23, 2024 Special Meeting

Draft Minutes of the October 14, 2024 Regular Meeting

Draft Minutes of the October 17, 2024 Special Meeting
Treasurer's Report October 28, 2024

11. Unfinished Business:

- a. None

12. New Business:

- a. **Discussion: Main Street Oakland County "Affiliate-Level" Plaque Presentation**
- b. **Discussion: Pedestrian Safety Improvement Opportunities**
- c. **Discussion: 2024 Christmas Market Update**
- d. **Resolution: West Alley Sanitary Sewer Repair – Change Order**
- e. **Motion: Reschedule the November 11th City Council Meeting due to Veteran's Day**
- f. **Resolution: Acceptance of the Audited Financial Report ending June 30, 2024**
- g. **Discussion: City Code of Conduct Policy**

13. Adjourn Meeting

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

People with disabilities needing accommodations for effective participation in this meeting should please contact Jonathan Smith, City Manager (248) 625-1559 in advance of the meeting. An attempt will be made to provide reasonable accommodations.

City of the Village of Clarkston
City Manager Report
October 28, 2024

Halloween Hour

The official Halloween Trick-or-Treating hour in Clarkston and Independence Township will be from 6:00-7:00 PM on Thursday, October 31st.

Grant Applications

This week I received notifications for two separate grants which I will be researching further and possibly applying for. The first one is for infrastructure, including roads and sidewalks. The second one is for upgrading old municipal lighting to LED. I will keep you posted on the progress.

Playground Repairs

My thanks to the DPW team for two repairs to broken playground equipment this week. The large swing-set and a relatively new climbing structure were significantly damaged, but Jimi and Carson successfully repaired both pieces.

Curb Installation

With support from the City Engineer, I am pursuing new curbing at two locations in the City where washouts from summer rainstorms has caused dangerous rutting. A proposal will be brought to Council in November.

City Hall Parking

Due to a consistent increase in the number of cars parking in the City Hall parking lot, it has become necessary to purchase and install signage stating that use of the spaces is limited to City Hall business Monday-Friday.

Clarkston Mayor and Councilmember Candidates

Attached once again is a snapshot from the Oakland County website reflecting the list of approved candidates (and spelling) for Clarkston's November 5th Election.

Important Election-Related Dates:

- Saturday, October 26th through Sunday, November 3rd 8:30 AM to 4:30 PM – **Early Voting** at Bay Court Park at Brady Lodge (6970 Andersonville Road) and Waterford Oaks Activity Center (2800 Watkins Lake Road)
- Saturday, November 2nd, 8:00 AM to 4:00 PM – **City Clerk's Office Open** for general voting assistance
- Tuesday, November 5th, 7:00 AM to 8:00 PM – **City Office Open for in-person voting, in-person registration, and submittal of an absentee ballot**

Respectfully submitted, **Jonathan Smith, City Manager, October 24, 2024**

**Oakland County
Official Candidate List
November 5, 2024 General Election**

Clarkston						
Mayor						
	Vote for not more than 1	2 Year Term		Petitions or Fees	Filing Date	Withdrawal Date
Theodore Hugh Quisenberry (Write-in)	29 S. Holcomb Rd., Clarkston, MI 48346	(248) 310-9331			9/9/2024	
Sue Wylie (Write-in)	6065 Middle Lk. Rd., Clarkston, MI 48346	(248) 330-4946			9/25/2024	
Council Member						
	Vote for not more than 3	2 Year Term		Petitions or Fees	Filing Date	Withdrawal Date
Erica Jones	76 N. Main St., Clarkston, MI 48346	(918) 519-2133		Petitions	7/23/2024	
Alfred A. Avery (Write-in)	30 S. Holcomb Rd., Clarkston, MI 48346	(248) 953-0438			9/10/2024	
Amanda Catherine Forte (Write-In)	41 Buffalo St., Clarkston, MI 48346	(248) 804-2466			9/9/2024	
Mark Lamphier (Write-in)	53 Robertson Ct., Clarkston, MI 48346	(248) 620-9333			9/11/2024	

**OAKLAND COUNTY SHERIFF DEPARTMENT
INDEPENDENCE SUBSTATION**

TO: John Smith, City Manager

FROM: Lieutenant Richard Cummins, Substation Commander

SUBJECT: City of the Village of Clarkston Monthly Report

	2024												2024	2023
ARRESTS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD	YTD
Felony (CLR-059)	0	0	0	0	0	0	0	0	0				0	1
Misdemeanors (CLR-059)	2	0	0	0	0	0	1	1	0				4	9
MICR:														
Violent Crimes (CLR-004)	1	0	0	0	2	2	0	0	0				5	0
Property Crimes (CLR-004)	0	0	0	0	0	1	1	6	0				8	4
TRAFFIC:														
Monthly Citations Citation Report	3	29	28	10	11	11	10	29	15				146	304
Crashes - Crash Report	5	4	2	3	2	5	3	2	5				31	30
LIQUOR INSPECTION ACTIVITY:														
Alcohol Compliance Checks (AE)	0	4	0	0	0	0	0	0	0				4	0
Violations (CLR-065)	0	0	0	0	0	0	0	0	0				0	0
COMMUNITY LIAISON:														
Community Meetings L3535	2	1	1	1	1	1	1	1	1				10	24
Community Other L3539	1	0	0	0	0	0	0	0	0				1	0
STATION STATISTICS:														
Calls for Service (CLR-065)	86	53	47	53	90	62	58	56	62				567	1024



City of the Village of Clarkston
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Final Minutes of the September 23, 2024, Regular City Council Meeting

1. Call to Order:

- The regular session meeting of the City of the Village of Clarkston City Council was called to order by Mayor Wylie at 6:00 P.M.

2. Pledge of Allegiance:

- Mayor Wylie led the Pledge of Allegiance

3. Roll Call:

- Councilmembers Present: Sue Wylie, Mayor, Laura Rodgers, Mayor Pro Tem, Gary Casey, Amanda Forte, Mark Lamphier, Ted Quisenberry, and Peg Roth.
- Council Members Absent: None
- Others Present: Jonathan Smith, City Manager and Tom Ryan, City Attorney
- Others Absent: Sgt. John Ashley, Oakland County Sheriff

4. Approval of Agenda:

- Motioned by Forte, supported by Rodgers to approve the agenda as presented. VOTE: All Aye. MOTION CARRIED 7-0

5. Public Comments:

- None

6. FYI:

- CIDL Fall Used Book Sale: September 24th through September 28th
- Taste of Clarkston: September 29th
- The Fall Back 40 Road Tour: October 13th

7. City Manager Report:

- West Alley Sewer Repair Work
- MML Conference
- Ordinance Enforcement
- Election Signage

- Bioswale Installations
- Passing of Gini Schultz
- Sidewalk Replacement Work

8. Election Update from Deputy Clerk Evelyn Bihl

9. Motion: Acceptance of Consent Agenda as Presented 9/23/2024

Motioned by Forte, supported by Quisenberry to approve the Consent Agenda. VOTE: All Aye. MOTION CARRIED 7-0

10. **Unfinished Business:**

a. None

11. **New Business:**

a. Resolution: Deputy Clerk and City Treasurer Salary Increases

Resolved by Forte, supported by Rodgers to authorize the setting of both the Deputy Clerk and City Treasurer salaries at \$21.00/hour retroactive to the August 1, 2024 effective date of the Deputy Clerk appointment. VOTE: All Aye. MOTION CARRIED 7-0

b. Resolution: Provision for Contractual Election Assistance

Resolved by Quisenberry, supported by Casey to preauthorizes the City Manager to expend of up to \$7,500 if needed for contractual election assistance for the November 5, 2024 election. VOTE: All Aye. MOTION CARRIED 7-0

12. Motion: Adjourn Meeting at 6:26 P.M.

a. Motioned by Roth, supported by Rodgers to adjourn. VOTE: All Aye. MOTION CARRIED 7-0.

Respectfully Submitted by Jonathan Smith, City Manager



City of the Village of Clarkston
Artemus M. Pappas Village Hall
375 Depot Road
Clarkston, Michigan 48346

Final Minutes of the September 23, 2024, Special City Council Meeting

1. Call to Order:

- The special session meeting of the City of the Village of Clarkston City Council was called to order by Mayor Wylie at 7:00 P.M.

2. Pledge of Allegiance:

- Mayor Wylie led the Pledge of Allegiance

3. Roll Call:

- Councilmembers Present: Sue Wylie, Mayor, Laura Rodgers, Mayor Pro Tem, Gary Casey, Amanda Forte, Mark Lamphier, Ted Quisenberry, and Peg Roth.
- Others Present: Jonathan Smith, City Manager and Tom Ryan, City Attorney

4. Approval of Agenda:

- Motioned by Roth, supported by Casey to approve the agenda as presented. VOTE: All Aye. MOTION CARRIED 7-0

5. Public Comments:

- Peg Roth – Waldon & Main property not owned by Roths
- Paul Angelini – Heavy traffic and pedestrian safety concerns
- Ted Quisenberry – Traffic volume due to I-75 construction
- Steve McLean – Aggressive driver concerns

6. Discussion on the City Charter Amendment Proposal on the 11-5-2024 Election Ballot

- City Council read the content of the 4-page proposal as submitted
- Comments from residents both for and against the proposal were heard

7. Motion: Adjourn Meeting at 8:40 P.M.

- a. Motioned by Roth, supported by Rodgers to adjourn. VOTE: All Aye. MOTION CARRIED 7-0.

Respectfully Submitted by Jonathan Smith, City Manager



City of the Village of Clarkston
Artemus M. Pappas Village Hall
375 Depot Road
Clarkston, Michigan 48346

Draft Minutes of the October 14, 2024, Regular City Council Meeting

1. Call to Order:

- The regular session meeting of the City of the Village of Clarkston City Council was called to order by Mayor Wylie at 7:00 P.M.

2. Pledge of Allegiance:

- Mayor Wylie led the Pledge of Allegiance

3. Roll Call:

- Councilmembers Present: Sue Wylie, Mayor, Laura Rodgers, Mayor Pro Tem, Amanda Forte, Mark Lamphier
- Council Members Absent: Gary Casey, Ted Quisenberry, Peg Roth
- Others Present: Jonathan Smith, City Manager and Tom Ryan, City Attorney
- Others Absent: Sgt. John Ashley, Oakland County Sheriff

4. Approval of Agenda:

- Motioned by Forte, supported by Lamphier to approve the agenda as presented.
VOTE: All Aye. MOTION CARRIED 4-0

5. Public Comments:

- Cher Pardee – MDOT plaques on M-15

6. FYI:

- 9-Day Early Voting Centers

7. City Manager Report:

- City Sidewalk Repair Status
- Depot Park Pony Cycle Reveal
- Clarkston Mayor and Councilmember Candidates
- Important Election-Related Dates

8. Election Update from Deputy Clerk Evelyn Bihl

9. Motion: Acceptance of Consent Agenda as Presented 10/14/2024

Motioned by Rodgers, supported by Forte to approve the Consent Agenda. VOTE: All Aye. MOTION CARRIED 4-0

10. Unfinished Business:

- a. None

11. New Business:

- a. Motion: Election Commission Appointments

Motioned by Wylie, supported by Lamphier to appoint Treasurer Greg Cote' and register elector Cara Catallo to the City's Election Commission effective immediately. Acting City Clerk Jonathan Smith shall be the Chairperson. VOTE: All Aye. MOTION CARRIED 4-0

- b. Resolution: Adoption of the Oakland County Hazard Mitigation Plan

Resolved by Forte, supported by Rodgers to adopt in its entirety the 2023 Oakland County Multi-Jurisdictional Hazard Mitigation Plan. VOTE: All Aye. RESOLUTION CARRIED 4-0

- c. Discussion: Changing the Paid Parking Time Period for the Depot Road Parking Lot
Discussed alternatives, but no action proposed or taken.

12. Motion: Adjourn Meeting at 8:10 P.M.

- a. Motioned by Rodgers, supported by Forte to adjourn. VOTE: All Aye. MOTION CARRIED 4-0.

Respectfully Submitted by Jonathan Smith, City Manager



City of the Village of Clarkston
Artemus M. Pappas Village Hall
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Draft Minutes of the October 17, 2024, Special City Council Meeting

1. Call to Order:

- The regular session meeting of the City of the Village of Clarkston City Council was called to order by Mayor Wylie at 7:00 P.M.

2. Pledge of Allegiance:

- Mayor Wylie led the Pledge of Allegiance

3. Roll Call:

- Councilmembers Present: Sue Wylie, Mayor, Laura Rodgers, Mayor Pro Tem, Gary Casey, Mark Lamphier
- Council Members Absent: Amanda Forte, Ted Quisenberry, Peg Roth
- Others Present: Jonathan Smith, City Manager
- Others Absent: Tom Ryan, City Attorney and Sgt. John Ashley, Oakland County Sheriff

4. Approval of Agenda:

- Motioned by Lamphier, supported by Rodgers to approve the agenda as presented.
VOTE: All Aye. MOTION CARRIED 4-0

5. Public Comments:

- None

6. Unfinished Business:

- a. Motion: Approval of Employment Agreement for a Contractual Election Worker
Resolved by Casey, supported by Rodger to approve an Employment Agreement for contractual election worker Angela Guillen for election assistance in the November 5, 2024 General Election at a rate of \$40/hour with a not-to-exceed total of \$7,500.00.
VOTE: All Aye. MOTION CARRIED 4-0

7. New Business:

- b. None

Treasurer's Report

- I. Revenue/Expenditure Actual vs. Budget as of 09/30/2024 General Fund 101
 II. Revenue/Expenditure Actual vs. Budget as of 09/30/2024 Major Roads Fund 202
 III. Revenue/Expenditure Actual vs. Budget as of 09/30/2024 Local Roads Fund 203
 IV. Revenue/Expenditure Actual vs. Budget as of 09/30/2024 Capital Projects Fund 401

TREASURER'S DOCUMENTS FOR MEETING - NEW BUSINESS:*VI. Invoices for review*

Carlisle Wortman -

Monthly Retainer (September 2024)	\$	-
Code Enforcement (September 2024)	\$	-
2024 Planning Consultation	\$	-
2024 General Consultation	\$	-

Sub Total	\$	-
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HRC -

MS4 Permit Assistance	\$	-
Professional	\$	-

Sub Total	\$	-
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Tom Ryan-

Court/Prosecution	\$	-
Professional Services	\$	-
	\$	-

Sub total Invoices for review	\$	-
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VII. Other Checks for Review

\$	-
\$	-
\$	-
\$	-

Total Other Checks for Review	\$	-
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Grand Total	\$	-
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REVENUE AND EXPENDITURE REPORT FOR CITY OF THE VILLAGE OF CLARKSTON
 PERIOD ENDING 09/30/2024

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 09/30/2024	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL						
Revenues						
Dept 000 - GENERAL						
101-000-402.000	CURRENT TAX REVENUES	646,636.00	646,636.00	300,918.14	345,717.86	46.54
101-000-445.000	INTEREST & PENALTY REVENUES	388.00	388.00	0.00	388.00	0.00
101-000-477.000	CABLE TV REVENUES	14,766.00	14,766.00	3,108.22	11,657.78	21.05
101-000-491.000	IN-KIND FEES/PEG FEES AT&T	4,126.00	4,126.00	778.54	3,347.46	18.87
101-000-492.000	PERMIT FEES	24,699.00	24,699.00	7,737.00	16,962.00	31.33
101-000-522.000	COMM DEV BLOCK GRANT - CDBG	7,000.00	7,000.00	0.00	7,000.00	0.00
101-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE-PP	4,275.00	4,275.00	0.00	4,275.00	0.00
101-000-573.001	ENHANCED ACCESS REVENUE SHARING	1,009.00	1,009.00	127.43	881.57	12.63
101-000-574.001	STATE REVENUE SHARING/SALES TAX	109,113.00	109,113.00	18,366.00	90,747.00	16.83
101-000-574.002	STATE LIQUOR CONTROL COMM	3,507.00	3,507.00	0.00	3,507.00	0.00
101-000-656.000	DISTRICT COURT REVENUE	3,676.00	3,676.00	1,395.90	2,280.10	37.97
101-000-665.000	INTEREST EARNED	1,782.00	1,782.00	1,315.79	466.21	73.84
101-000-666.000	DIVIDENDS AND REBATES	1,400.00	1,400.00	1,398.00	2.00	99.86
101-000-667.000	GAZEBO RENTALS	4,500.00	4,500.00	2,150.00	2,350.00	47.78
101-000-667.001	EQUIPMENT RENTAL	26,000.00	26,000.00	3,682.87	22,317.13	14.16
101-000-670.000	MISCELLANEOUS INCOME	1,500.00	1,500.00	0.00	1,500.00	0.00
101-000-670.001	SPECIAL EVENTS REVENUE	2,500.00	2,500.00	0.00	2,500.00	0.00
Total Dept 000 - GENERAL		856,877.00	856,877.00	340,977.89	515,899.11	39.79
TOTAL REVENUES		856,877.00	856,877.00	340,977.89	515,899.11	39.79
Expenditures						
Dept 101 - COUNCIL/MAYOR						
101-101-805.001	PROFESSIONAL & CONTRACTUAL SERVICES	7,750.00	7,750.00	0.00	7,750.00	0.00
101-101-955.000	MISC EXPENSE	1,000.00	1,000.00	0.00	1,000.00	0.00
101-101-958.000	DUES & CONFERENCES	3,500.00	3,500.00	1,430.00	2,070.00	40.86
Total Dept 101 - COUNCIL/MAYOR		12,250.00	12,250.00	1,430.00	10,820.00	11.67
Dept 172 - ADMINISTRATION						
101-172-701.002	WAGES - ADMIN ASSISTANT	12,395.00	12,395.00	4,619.90	7,775.10	37.27
101-172-703.003	SALARY - CITY MANAGER	44,990.00	44,990.00	10,382.40	34,607.60	23.08
101-172-714.000	MERS - EMPLOYEE MATCH	5,521.00	5,521.00	667.63	4,853.37	12.09
101-172-715.000	CITY FICA EXPENSE	4,390.00	4,390.00	1,147.68	3,242.32	26.14
101-172-719.000	CITY SUTA MESC EXPENSE	100.00	100.00	0.00	100.00	0.00
101-172-722.000	WORKMAN'S COMPENSATION	2,194.00	2,194.00	1,472.00	722.00	67.09
101-172-726.000	SUPPLIES	5,180.00	5,180.00	1,711.11	3,468.89	33.03
101-172-727.001	POSTAGE	325.00	325.00	0.00	325.00	0.00
101-172-805.001	PROFESSIONAL & CONTRACTUAL SERVICES	4,919.00	4,919.00	1,615.54	3,303.46	32.84
101-172-850.000	TELEPHONE EXPENSE	9,622.00	9,622.00	3,020.83	6,601.17	31.40
101-172-852.000	TECHNOLOGY/INTERNET EXPENSE	8,373.00	8,373.00	1,681.94	6,691.06	20.09
101-172-860.000	MILEAGE/CONFERENCE	1,300.00	1,300.00	0.00	1,300.00	0.00
101-172-941.000	RICOH COPIER LEASE	1,800.00	1,800.00	587.63	1,212.37	32.65
101-172-958.000	DUES & CONFERENCES	2,100.00	2,100.00	0.00	2,100.00	0.00
Total Dept 172 - ADMINISTRATION		103,209.00	103,209.00	26,906.66	76,302.34	26.07
Dept 215 - CLERK						
101-215-703.001	SALARY - CLERK	38,220.00	38,220.00	3,816.98	34,403.02	9.99
101-215-715.000	CITY FICA EXPENSE	2,924.00	2,924.00	291.99	2,632.01	9.99

REVENUE AND EXPENDITURE REPORT FOR CITY OF THE VILLAGE OF CLARKSTON
 PERIOD ENDING 09/30/2024

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 09/30/2024	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL						
Expenditures						
101-215-719.000	CITY SUTA MESC EXPENSE	25.00	25.00	2.23	22.77	8.92
101-215-726.000	SUPPLIES	100.00	100.00	0.00	100.00	0.00
101-215-901.000	PUBLICATIONS	5,500.00	5,500.00	924.30	4,575.70	16.81
101-215-958.000	DUES & CONFERENCES	1,100.00	1,100.00	0.00	1,100.00	0.00
Total Dept 215 - CLERK		47,869.00	47,869.00	5,035.50	42,833.50	10.52
Dept 223 - AUDIT						
101-223-805.000	AUDIT FEES	12,500.00	12,500.00	0.00	12,500.00	0.00
Total Dept 223 - AUDIT		12,500.00	12,500.00	0.00	12,500.00	0.00
Dept 248 - HOLIDAY MARKET						
101-248-726.000	SUPPLIES	2,500.00	2,500.00	260.00	2,240.00	10.40
Total Dept 248 - HOLIDAY MARKET		2,500.00	2,500.00	260.00	2,240.00	10.40
Dept 253 - TREASURER						
101-253-703.002	SALARY - TREASURER	33,320.00	33,320.00	7,689.00	25,631.00	23.08
101-253-715.000	CITY FICA EXPENSE	2,549.00	2,549.00	588.21	1,960.79	23.08
101-253-719.000	CITY SUTA MESC EXPENSE	25.00	25.00	0.00	25.00	0.00
101-253-726.000	SUPPLIES	1,200.00	1,200.00	309.64	890.36	25.80
101-253-853.000	COMPUTER SUPPORT	4,000.00	4,000.00	2,674.11	1,325.89	66.85
101-253-958.000	DUES & CONFERENCES	1,200.00	1,200.00	0.00	1,200.00	0.00
101-253-960.000	BANK FEES	400.00	400.00	78.60	321.40	19.65
Total Dept 253 - TREASURER		42,694.00	42,694.00	11,339.56	31,354.44	26.56
Dept 257 - ASSESSOR						
101-257-804.000	ASSESSING - OAKLAND COUNTY	8,600.00	8,600.00	8,600.00	0.00	100.00
Total Dept 257 - ASSESSOR		8,600.00	8,600.00	8,600.00	0.00	100.00
Dept 262 - ELECTIONS						
101-262-726.000	SUPPLIES	2,056.00	2,056.00	682.39	1,373.61	33.19
101-262-727.001	POSTAGE	1,100.00	1,100.00	0.00	1,100.00	0.00
101-262-805.001	PROFESSIONAL & CONTRACTUAL SERVICES	5,000.00	5,000.00	2,268.44	2,731.56	45.37
101-262-901.000	PUBLICATIONS	350.00	350.00	0.00	350.00	0.00
Total Dept 262 - ELECTIONS		8,506.00	8,506.00	2,950.83	5,555.17	34.69
Dept 265 - BUILDING AND GROUNDS						
101-265-705.000	WAGES - BUILDING MAINTENANCE	6,000.00	6,000.00	3,376.10	2,623.90	56.27
101-265-705.001	WAGES - BUILDING MAINTENANCE O/T	300.00	300.00	0.00	300.00	0.00
101-265-706.000	WAGES - VILLAGE GROUNDS PARK	26,000.00	26,000.00	4,881.30	21,118.70	18.77
101-265-706.001	WAGES - DPW VILLAGE GROUNDS/PARK O/T	4,500.00	4,500.00	601.02	3,898.98	13.36
101-265-715.000	CITY FICA EXPENSE	2,815.00	2,815.00	677.69	2,137.31	24.07
101-265-719.000	CITY SUTA MESC EXPENSE	25.00	25.00	0.00	25.00	0.00
101-265-726.004	SUPPLIES-VH BUILDING	2,500.00	2,500.00	701.33	1,798.67	28.05
101-265-728.000	PARK MATERIALS	19,000.00	19,000.00	1,201.58	17,798.42	6.32

REVENUE AND EXPENDITURE REPORT FOR CITY OF THE VILLAGE OF CLARKSTON

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PERIOD ENDING 09/30/2024

GL NUMBER	DESCRIPTION	2024-25	2024-25	YTD BALANCE	AVAILABLE	% BDGT
		ORIGINAL BUDGET	AMENDED BUDGET	09/30/2024	BALANCE	USED
Fund 101 - GENERAL						
Expenditures						
101-265-818.000	RUBBISH COLLECTION	1,500.00	1,500.00	571.27	928.73	38.08
101-265-920.000	DETROIT EDISON-VH	2,758.00	2,758.00	725.36	2,032.64	26.30
101-265-921.000	CONSUMERS ENERGY-VH	2,101.00	2,101.00	49.88	2,051.12	2.37
101-265-923.000	DTE UPPER PARKING LOT	3,300.00	3,300.00	688.97	2,611.03	20.88
101-265-923.001	DTE DEPOT PARK	304.00	304.00	74.02	229.98	24.35
101-265-924.000	SEWER & WATER-VH	1,000.00	1,000.00	197.37	802.63	19.74
101-265-931.000	BUILDING MAINTENANCE-VH	500.00	500.00	56.06	443.94	11.21
101-265-934.000	MILL POND ASSESSMENT	143.00	143.00	0.00	143.00	0.00
101-265-935.000	STORM WATER DISCHARGE PERMIT	750.00	750.00	0.00	750.00	0.00
101-265-956.000	WATER LEVEL CONTROL	150.00	150.00	0.00	150.00	0.00
101-265-957.000	CDBG DISBURSEMENTS	7,000.00	7,000.00	0.00	7,000.00	0.00
Total Dept 265 - BUILDING AND GROUNDS		80,646.00	80,646.00	13,801.95	66,844.05	17.11
Dept 266 - ATTORNEY						
101-266-803.000	LEGAL FEES	30,000.00	30,000.00	6,553.75	23,446.25	21.85
Total Dept 266 - ATTORNEY		30,000.00	30,000.00	6,553.75	23,446.25	21.85
Dept 267 - INSURANCES						
101-267-961.001	PROPERTY INSURANCE	854.00	854.00	1,225.00	(371.00)	143.44
101-267-961.002	ERRORS & OMISSIONS INSURANCE	8,397.00	8,397.00	7,423.00	974.00	88.40
101-267-961.003	GENERAL LIABILITY INSURANCE	3,642.00	3,642.00	3,236.00	406.00	88.85
101-267-961.004	PROPERTY INSURANCE-OPEN SPACES	1,096.00	1,096.00	1,003.00	93.00	91.51
101-267-961.005	EQUIPMENT INSURANCE	3,796.00	3,796.00	3,346.00	450.00	88.15
Total Dept 267 - INSURANCES		17,785.00	17,785.00	16,233.00	1,552.00	91.27
Dept 301 - POLICE						
101-301-802.000	LAW ENFORCEMENT	157,550.00	157,550.00	38,427.32	119,122.68	24.39
Total Dept 301 - POLICE		157,550.00	157,550.00	38,427.32	119,122.68	24.39
Dept 302 - CODE ENFORCEMENT						
101-302-805.001	PROFESSIONAL & CONTRACTUAL SERVICES	4,000.00	4,000.00	0.00	4,000.00	0.00
Total Dept 302 - CODE ENFORCEMENT		4,000.00	4,000.00	0.00	4,000.00	0.00
Dept 336 - FIRE						
101-336-802.001	FIRE PROTECTION - IND TWP	186,202.00	186,202.00	45,415.21	140,786.79	24.39
Total Dept 336 - FIRE		186,202.00	186,202.00	45,415.21	140,786.79	24.39
Dept 371 - BUILDING INSPECTION						
101-371-805.001	PROFESSIONAL & CONTRACTUAL SERVICES	10,000.00	10,000.00	3,575.00	6,425.00	35.75
101-371-809.000	BLDG DEPT PROFESSIONAL FEES	20,255.00	20,255.00	3,277.46	16,977.54	16.18
Total Dept 371 - BUILDING INSPECTION		30,255.00	30,255.00	6,852.46	23,402.54	22.65

PERIOD ENDING 09/30/2024

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 09/30/2024	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL						
Expenditures						
Dept 441 - DPW						
101-441-709.000	WAGES - DPW LEAVE & HOLIDAY PAY	4,000.00	4,000.00	848.00	3,152.00	21.20
101-441-709.001	WAGES - DPW TASTE OF CLARKSTON	1,400.00	1,400.00	0.00	1,400.00	0.00
101-441-709.006	WAGES - DPW CONCERTS IN PARK	1,000.00	1,000.00	1,440.54	(440.54)	144.05
101-441-709.007	WAGES - DPW ART IN THE VILLAGE	750.00	750.00	0.00	750.00	0.00
101-441-709.008	WAGES - DPW PARADES	718.00	718.00	493.70	224.30	68.76
101-441-712.000	HEALTH INSURANCE	6,182.00	6,182.00	1,470.36	4,711.64	23.78
101-441-713.000	PHYSICAL EXPENSES	1,000.00	1,000.00	68.39	931.61	6.84
101-441-715.000	CITY FICA EXPENSE	602.00	602.00	212.83	389.17	35.35
101-441-719.000	CITY SUTA MESC EXPENSE	25.00	25.00	0.00	25.00	0.00
101-441-726.000	DPW SUPPLIES	3,000.00	3,000.00	99.05	2,900.95	3.30
101-441-850.000	TELEPHONE EXPENSE - DPW	945.00	945.00	225.00	720.00	23.81
101-441-932.001	EQUIPMENT MAINTENANCE	1,000.00	1,000.00	0.00	1,000.00	0.00
101-441-940.004	NEW LEASE SPACE	18,637.00	18,637.00	0.00	18,637.00	0.00
Total Dept 441 - DPW		39,259.00	39,259.00	4,857.87	34,401.13	12.37
Dept 446 - HIGHWAY, STREETS, BRIDGES						
101-446-704.001	WAGES - DPW MAINTENANCE-PICKUP TRUCK	2,000.00	2,000.00	0.00	2,000.00	0.00
101-446-704.002	WAGES - DPW MAINTENANCE-DUMP TRUCK	2,356.00	2,356.00	0.00	2,356.00	0.00
101-446-704.003	WAGES - DPW MAINTENANCE-LOADER	400.00	400.00	0.00	400.00	0.00
101-446-704.004	WAGES - DPW MAINTENANCE-TRACTOR	750.00	750.00	89.04	660.96	11.87
101-446-704.005	WAGES - DPW MAINTENANCE-SWEEPER	150.00	150.00	0.00	150.00	0.00
101-446-704.007	WAGES - DPW MAINTENANCE-LIFT	110.00	110.00	0.00	110.00	0.00
101-446-715.000	CITY FICA EXPENSE	441.00	441.00	6.80	434.20	1.54
101-446-719.000	CITY SUTA MESC EXPENSE	25.00	25.00	0.00	25.00	0.00
101-446-726.000	DPW EQUIPMENT	4,500.00	4,500.00	1,333.01	3,166.99	29.62
101-446-817.001	TREE TRIMMING & MAINTENANCE	3,500.00	3,500.00	310.00	3,190.00	8.86
101-446-860.001	MILEAGE/CONFERENCE/TRAINING	400.00	400.00	0.00	400.00	0.00
101-446-861.001	MATERIAL & OUTSIDE LABOR-PICKUP TRUCK	2,500.00	2,500.00	0.00	2,500.00	0.00
101-446-861.003	MATERIAL & OUTSIDE LABOR-LOADER	1,000.00	1,000.00	0.00	1,000.00	0.00
101-446-861.004	MATERIAL & OUTSIDE LABOR-LIFT	350.00	350.00	0.00	350.00	0.00
101-446-861.005	MATERIAL & OUTSIDE LABOR-TRACTOR	400.00	400.00	0.00	400.00	0.00
101-446-861.007	MATERIAL & OUTSIDE LABOR-DUMP TRUCK	1,400.00	1,400.00	0.00	1,400.00	0.00
101-446-862.000	FUEL & OIL FOR EQUIPMENT	6,000.00	6,000.00	523.60	5,476.40	8.73
Total Dept 446 - HIGHWAY, STREETS, BRIDGES		26,282.00	26,282.00	2,262.45	24,019.55	8.61
Dept 448 - STREET LIGHTING						
101-448-926.000	DTE STREET LIGHTING	17,500.00	17,500.00	3,440.05	14,059.95	19.66
Total Dept 448 - STREET LIGHTING		17,500.00	17,500.00	3,440.05	14,059.95	19.66
Dept 569 - WATERSHED COUNCIL						
101-569-956.002	CLINTON RIVER WATERSHED EXPENSES	875.00	875.00	380.00	495.00	43.43
Total Dept 569 - WATERSHED COUNCIL		875.00	875.00	380.00	495.00	43.43
Dept 701 - PLANNING						
101-701-810.001	ENGINEERING SERVICES	9,000.00	9,000.00	0.00	9,000.00	0.00
101-701-811.000	PLANNER FEES	8,000.00	8,000.00	417.50	7,582.50	5.22
101-701-958.000	PLANNING COMMISSION	2,000.00	2,000.00	65.00	1,935.00	3.25

REVENUE AND EXPENDITURE REPORT FOR CITY OF THE VILLAGE OF CLARKSTON

PERIOD ENDING 09/30/2024

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 09/30/2024	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL						
Expenditures						
101-701-959.000	MAIN STREET CLARKSTON	1,000.00	1,000.00	0.00	1,000.00	0.00
Total Dept 701 - PLANNING		20,000.00	20,000.00	482.50	19,517.50	2.41
Dept 723 - HISTORIC DISTRICT						
101-723-958.000	HISTORIC DIST COMMISSION EXP	2,000.00	2,000.00	300.00	1,700.00	15.00
Total Dept 723 - HISTORIC DISTRICT		2,000.00	2,000.00	300.00	1,700.00	15.00
Dept 906 - DEBT SERVICE						
101-906-994.006	INTEREST EXPENSE - GF - CITY HALL	2,814.00	2,814.00	0.00	2,814.00	0.00
Total Dept 906 - DEBT SERVICE		2,814.00	2,814.00	0.00	2,814.00	0.00
TOTAL EXPENDITURES		853,296.00	853,296.00	195,529.11	657,766.89	22.91
Fund 101 - GENERAL:						
TOTAL REVENUES		856,877.00	856,877.00	340,977.89	515,899.11	39.79
TOTAL EXPENDITURES		853,296.00	853,296.00	195,529.11	657,766.89	22.91
NET OF REVENUES & EXPENDITURES		3,581.00	3,581.00	145,448.78	(141,867.78)	4,061.68

REVENUE AND EXPENDITURE REPORT FOR CITY OF THE VILLAGE OF CLARKSTON

PERIOD ENDING 09/30/2024

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 09/30/2024	AVAILABLE BALANCE	% BDGT USED
Fund 202 - MAJOR STREET						
Revenues						
Dept 000 - GENERAL						
202-000-574.000	STATE SHARED REVENUES	87,425.00	87,425.00	22,255.51	65,169.49	25.46
Total Dept 000 - GENERAL		87,425.00	87,425.00	22,255.51	65,169.49	25.46
TOTAL REVENUES		87,425.00	87,425.00	22,255.51	65,169.49	25.46
Expenditures						
Dept 451 - NON-WINTER						
202-451-703.005	SALARY - NON-WINTER MAINTENANCE	12,507.00	12,507.00	7,269.03	5,237.97	58.12
202-451-703.008	SALARY - NON-WINTER O/T MAINT	2,000.00	2,000.00	505.48	1,494.52	25.27
202-451-715.000	CITY FICA EXPENSE	1,224.00	1,224.00	594.76	629.24	48.59
202-451-719.000	CITY SUTA MESC EXPENSE	25.00	25.00	0.00	25.00	0.00
202-451-726.001	SUPPLIES & MTLs - NON-WINTER MAINT	1,840.00	1,840.00	0.00	1,840.00	0.00
202-451-775.000	TOOLS - NON-WINTER MAINTENANCE	400.00	400.00	0.00	400.00	0.00
202-451-776.000	CRACK FILL - MAJOR RD - NON-WINTER	5,000.00	5,000.00	0.00	5,000.00	0.00
Total Dept 451 - NON-WINTER		22,996.00	22,996.00	8,369.27	14,626.73	36.39
Dept 452 - TRAFFIC						
202-452-777.000	TRAFFIC SERVICES	2,000.00	2,000.00	0.00	2,000.00	0.00
202-452-945.000	EQUIPMENT RENTAL	7,000.00	7,000.00	1,870.20	5,129.80	26.72
202-452-966.000	STATE TRUNKLINE OVERHEAD	250.00	250.00	0.00	250.00	0.00
Total Dept 452 - TRAFFIC		9,250.00	9,250.00	1,870.20	7,379.80	20.22
Dept 453 - WINTER						
202-453-703.006	SALARY - WINTER MAINTENANCE	14,149.00	14,149.00	0.00	14,149.00	0.00
202-453-703.009	SALARY - WINTER MAINT O/T	5,000.00	5,000.00	0.00	5,000.00	0.00
202-453-715.000	CITY FICA EXPENSE	1,465.00	1,465.00	0.00	1,465.00	0.00
202-453-719.000	CITY SUTA MESC EXPENSE	50.00	50.00	0.00	50.00	0.00
202-453-726.002	SUPPLIES & MTLs - WINTER MAINT	600.00	600.00	0.00	600.00	0.00
202-453-775.001	SMALL TOOLS - WINTER MAINT	200.00	200.00	0.00	200.00	0.00
202-453-778.000	SALT - WINTER SIDEWALK	800.00	800.00	0.00	800.00	0.00
202-453-778.001	SALT - WINTER MAINTENANCE	5,500.00	5,500.00	0.00	5,500.00	0.00
202-453-945.001	EQUIPMENT RENTAL - WINTER	7,500.00	7,500.00	0.00	7,500.00	0.00
Total Dept 453 - WINTER		35,264.00	35,264.00	0.00	35,264.00	0.00
Dept 701 - PLANNING						
202-701-810.001	ENGINEERING SERVICES	2,000.00	2,000.00	0.00	2,000.00	0.00
Total Dept 701 - PLANNING		2,000.00	2,000.00	0.00	2,000.00	0.00
Dept 999 - TRANSFERS OUT						
202-999-995.203	TRANSFER OUT TO LOCAL STREETS	7,713.00	7,713.00	0.00	7,713.00	0.00
Total Dept 999 - TRANSFERS OUT		7,713.00	7,713.00	0.00	7,713.00	0.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF THE VILLAGE OF CLARKSTON

PERIOD ENDING 09/30/2024

GL NUMBER	DESCRIPTION	2024-25	2024-25	YTD BALANCE	AVAILABLE	% BDGT
		ORIGINAL BUDGET	AMENDED BUDGET	09/30/2024	BALANCE	USED
Fund 202 - MAJOR STREET						
Expenditures						
TOTAL EXPENDITURES		77,223.00	77,223.00	10,239.47	66,983.53	13.26
Fund 202 - MAJOR STREET:						
TOTAL REVENUES		87,425.00	87,425.00	22,255.51	65,169.49	25.46
TOTAL EXPENDITURES		77,223.00	77,223.00	10,239.47	66,983.53	13.26
NET OF REVENUES & EXPENDITURES		10,202.00	10,202.00	12,016.04	(1,814.04)	117.78

REVENUE AND EXPENDITURE REPORT FOR CITY OF THE VILLAGE OF CLARKSTON

PERIOD ENDING 09/30/2024

GL NUMBER	DESCRIPTION	2024-25	2024-25	YTD BALANCE 09/30/2024	AVAILABLE BALANCE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET			
Fund 203 - LOCAL STREET						
Revenues						
Dept 000 - GENERAL						
203-000-574.000	STATE SHARED REVENUES	30,717.00	30,717.00	7,738.72	22,978.28	25.19
203-000-699.202	TRANSFER IN FROM MAJOR ROAD FUND	7,713.00	7,713.00	0.00	7,713.00	0.00
203-000-699.390	TRANSFER IN FROM FUND BALANCE	100,000.00	100,000.00	0.00	100,000.00	0.00
Total Dept 000 - GENERAL		138,430.00	138,430.00	7,738.72	130,691.28	5.59
TOTAL REVENUES		138,430.00	138,430.00	7,738.72	130,691.28	5.59
Expenditures						
Dept 449 - ROAD COMMISSION/STREET DEPT (ACT 51)						
203-449-971.000	STREET CONSTRUCTION	100,000.00	100,000.00	0.00	100,000.00	0.00
Total Dept 449 - ROAD COMMISSION/STREET DEPT (ACT 51)		100,000.00	100,000.00	0.00	100,000.00	0.00
Dept 451 - NON-WINTER						
203-451-703.005	SALARY - NON-WINTER MAINTENANCE	5,500.00	5,500.00	2,688.61	2,811.39	48.88
203-451-703.008	SALARY - NON-WINTER O/T MAINT	500.00	500.00	186.97	313.03	37.39
203-451-715.000	CITY FICA EXPENSE	459.00	459.00	219.99	239.01	47.93
203-451-719.000	CITY SUTA MESC EXPENSE	25.00	25.00	0.00	25.00	0.00
203-451-726.001	SUPPLIES & MTLs - NON-WINTER MAINT	800.00	800.00	0.00	800.00	0.00
203-451-775.000	TOOLS - NON-WINTER MAINTENANCE	400.00	400.00	0.00	400.00	0.00
203-451-776.001	LOCAL CRACK FILL	5,000.00	5,000.00	0.00	5,000.00	0.00
Total Dept 451 - NON-WINTER		12,684.00	12,684.00	3,095.57	9,588.43	24.41
Dept 452 - TRAFFIC						
203-452-945.000	EQUIPMENT RENTAL	5,000.00	5,000.00	1,812.67	3,187.33	36.25
203-452-966.000	STATE TRUNKLINE OVERHEAD	100.00	100.00	0.00	100.00	0.00
Total Dept 452 - TRAFFIC		5,100.00	5,100.00	1,812.67	3,287.33	35.54
Dept 453 - WINTER						
203-453-703.006	SALARY - WINTER MAINTENANCE	5,100.00	5,100.00	0.00	5,100.00	0.00
203-453-703.009	SALARY - WINTER MAINT O/T	2,500.00	2,500.00	0.00	2,500.00	0.00
203-453-715.000	CITY FICA EXPENSE	582.00	582.00	0.00	582.00	0.00
203-453-719.000	CITY SUTA MESC EXPENSE	25.00	25.00	0.00	25.00	0.00
203-453-726.002	SUPPLIES & MTLs - WINTER MAINT	400.00	400.00	0.00	400.00	0.00
203-453-775.001	SMALL TOOLS - WINTER MAINT	100.00	100.00	0.00	100.00	0.00
203-453-778.000	SALT - WINTER SIDEWALK	750.00	750.00	0.00	750.00	0.00
203-453-778.001	SALT - WINTER MAINTENANCE	2,500.00	2,500.00	0.00	2,500.00	0.00
203-453-945.001	EQUIPMENT RENTAL - WINTER	6,500.00	6,500.00	0.00	6,500.00	0.00
203-453-955.001	MISC EXPENSE - WINTER MAINT	100.00	100.00	0.00	100.00	0.00
Total Dept 453 - WINTER		18,557.00	18,557.00	0.00	18,557.00	0.00
Dept 701 - PLANNING						
203-701-810.001	ENGINEERING SERVICES	2,000.00	2,000.00	0.00	2,000.00	0.00
Total Dept 701 - PLANNING		2,000.00	2,000.00	0.00	2,000.00	0.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF THE VILLAGE OF CLARKSTON

PERIOD ENDING 09/30/2024

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 09/30/2024	AVAILABLE BALANCE	% BDGT USED
Fund 203 - LOCAL STREET Expenditures						
TOTAL EXPENDITURES		138,341.00	138,341.00	4,908.24	133,432.76	3.55
Fund 203 - LOCAL STREET:						
TOTAL REVENUES		138,430.00	138,430.00	7,738.72	130,691.28	5.59
TOTAL EXPENDITURES		138,341.00	138,341.00	4,908.24	133,432.76	3.55
NET OF REVENUES & EXPENDITURES		89.00	89.00	2,830.48	(2,741.48)	3,180.31

REVENUE AND EXPENDITURE REPORT FOR CITY OF THE VILLAGE OF CLARKSTON
 PERIOD ENDING 09/30/2024

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 09/30/2024	AVAILABLE BALANCE	% BDGT USED
Fund 401 - CAPITAL PROJECT FUND						
Revenues						
Dept 000 - GENERAL						
401-000-699.101	TRANSFER IN FROM GENERAL FUND	126,500.00	126,500.00	0.00	126,500.00	0.00
Total Dept 000 - GENERAL		126,500.00	126,500.00	0.00	126,500.00	0.00
TOTAL REVENUES		126,500.00	126,500.00	0.00	126,500.00	0.00
Expenditures						
Dept 265 - BUILDING AND GROUNDS						
401-265-728.000-FY17FRIEND FRIENDS OF DEPOT PARK		5,500.00	5,500.00	0.00	5,500.00	0.00
Total Dept 265 - BUILDING AND GROUNDS		5,500.00	5,500.00	0.00	5,500.00	0.00
Dept 446 - HIGHWAY, STREETS, BRIDGES						
401-446-817.000	TREE PLANTING	5,000.00	5,000.00	0.00	5,000.00	0.00
401-446-819.000	STREET SIGNS & POSTS	1,000.00	1,000.00	664.60	335.40	66.46
401-446-930.007	SAFETY CROSSWALK PAINT/TAPE	4,500.00	4,500.00	0.00	4,500.00	0.00
Total Dept 446 - HIGHWAY, STREETS, BRIDGES		10,500.00	10,500.00	664.60	9,835.40	6.33
Dept 901 - CAPITAL OUTLAY						
401-901-726.000	OFFICE FURNITURE	1,000.00	1,000.00	0.00	1,000.00	0.00
401-901-805.001	PROFESSIONAL & CONTRACTUAL SERVICES	62,000.00	62,000.00	1,074.68	60,925.32	1.73
401-901-930.005	SIDEWALK REPAIR	40,000.00	40,000.00	0.00	40,000.00	0.00
401-901-930.014	SECURITY SYSTEMS AND CAMERA	5,000.00	5,000.00	0.00	5,000.00	0.00
401-901-930.015	ELECTRONIC SPEED CONTROL & MAINT.	2,500.00	2,500.00	0.00	2,500.00	0.00
Total Dept 901 - CAPITAL OUTLAY		110,500.00	110,500.00	1,074.68	109,425.32	0.97
TOTAL EXPENDITURES		126,500.00	126,500.00	1,739.28	124,760.72	1.37
Fund 401 - CAPITAL PROJECT FUND:						
TOTAL REVENUES		126,500.00	126,500.00	0.00	126,500.00	0.00
TOTAL EXPENDITURES		126,500.00	126,500.00	1,739.28	124,760.72	1.37
NET OF REVENUES & EXPENDITURES		0.00	0.00	(1,739.28)	1,739.28	100.00
TOTAL REVENUES - ALL FUNDS						
TOTAL EXPENDITURES - ALL FUNDS		1,209,232.00	1,209,232.00	370,972.12	838,259.88	30.68
NET OF REVENUES & EXPENDITURES		1,195,360.00	1,195,360.00	212,416.10	982,943.90	17.77
		13,872.00	13,872.00	158,556.02	(144,684.02)	1,142.99

City of the Village of Clarkston

375 Depot Road
Clarkston, Michigan 48346

Resolution - Change Order for Sanitary Sewer Pipe Repairs in the West Alley

WHEREAS, in the August 26, 2024 City Council Meeting, authorization was given to pay Pipeline Management Company (PMC) a total of \$121,052.04 to repair two breaks in the sanitary sewer pipe in the West Alley, and;

WHEREAS, shortly after the repair work began on September 19th, the need for additional work was identified:

1. At the south end of the West Alley, an old empty septic tank was encountered which needed to be filled to avoid a future cave-in or sink hole
2. At the north end of the West Alley, the sanitary sewer pipe was found to be both sunken and fully collapsed, requiring a larger repair than originally anticipated, and;

WHEREAS, PMC requested and received authorization from the City to proceed with the repairs with the understanding that a Change Order would need to be processed to address the cost of the added work, and;

WHEREAS, On October 15th the City received the attached Change Order reflecting an added cost of \$72,972.50, bringing the total repair contract to \$194,024.54, and;

NOW, THEREFORE, BE IT RESOLVED that the City of the Village of Clarkston hereby approves the \$72,972.50 cost of the Change Order for additional sewer repair work, bringing the total West Alley repair cost to \$194,024.54. In light of the higher costs, plans previously approved by City Council to recoup funds from each user of the City Sanitary Sewer System will be recalculated by the City Treasurer and brought to a future City Council for approval.

Casey	Forte	Lamphier	Quisenberry	Rodgers	Roth	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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<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

Jonathan Smith, City Manager

October 28, 2024

Date



Pipeline Management Company

CONTRACT CHANGE ORDER

Project Name: Village of Clarkston
Location: Main & Mill/ Main & Depot
Date: 10/15/2024

Contract #: None
Change Order #: 1

Proposed Changes:

Found Sewer To Be Fully Collapsed @ 2nd location- Emergency Repair: \$54,540.00
Additional Paving \$13,282.50
Fill Old Grout Tank \$5,150.00

Timeframe For Changes & Effect On Overall Schedule:

No Changes on Overall Schedule

Estimated Price Of Changes:	\$ 72,972.50
Original Contract Price:	\$ 121,052.04
Net Price of Prior Approved Change Orders:	\$ 0

New Contract Price If Current Change Order Approved: \$ 194,024.54

This Change Order is:

☐ Approved ☐ Not Approved

Signed:

Dave Lusky Digitally signed by Dave Lusky
Date: 2024.10.15 09:52:07
-04'00'

Date: 10/15/2024
Title: VP & GM

Date: 10/15/2024
Title: VP & GM

Pipeline Management Company

Village of Clarkston

City of the Village of Clarkston

375 Depot Road
Clarkston, Michigan 48346

Resolution - Sanitary Sewer Pipe Repairs in the West Alley

WHEREAS, in May of this year, Pipeline Management Company (PMC) was contracted by the Independence Township Department of Public Works to clean, inspect, and televise all of the sanitary sewer pipes in the City, and;

WHEREAS, while the Township is responsible for the cost of the cleaning and inspection work under the City's Sewer Maintenance Agreement, the cost of any required repairs identified during the inspection is the responsibility of the City, and;

WHEREAS, On July 25th, PMC notified the City of two required repairs, both in the West Alley, that will require a full excavation (open cut) in order to complete, at a total cost of \$121,052.04 (PMC quotation attached), and;

WHEREAS, PMC is further recommending several pipe rehabilitations, but the cost and responsibilities for this work are still being evaluated, and;

WHEREAS, the City Treasurer has reviewed the City's Water and Sewer Funds and is recommending that the sewer repair costs initially be covered by the Water Fund followed by implementation of a 4-payment cost recovery plan from the residents and business owners based on the City's 563 Residential Equivalent Units (REU), and;


WHEREAS, under the proposal, each REU in the City would be billed \$215.01 ($\$121,052 / 563 = \215.01), or four quarterly payments of \$53.75 in addition to the current quarterly REU cost of \$128.00, and;

NOW, THEREFORE, BE IT RESOLVED that the City of the Village of Clarkston hereby authorizes (1) Pipeline Management Company to complete the two open cut sewer repairs in Clarkston's West Alley and (2) the City Treasurer to pay the PMC Repair Invoice from the City's Water Fund (591-000-017.000), and (3) utilize the City's Sewer Billing system to recoup \$215.01 from each Residential Equivalent Unit (REU), or four quarterly payments of \$53.75 starting with the October 2024 billing cycle.

Casey	Forte	Lamphier	Quisenberry	Rodgers	Roth	Wylie	Totals
<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> 7 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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☒ Resolution is Adopted

☐ Resolution is Defeated


Jonathan Smith, City Manager

August 26, 2024

Date

City of the Village of Clarkston

375 Depot Road
Clarkston, Michigan 48346

Motion - Reschedule the November 11, 2024 City Council Meeting

The City Council Meeting on Monday, November 11, 2024 conflicts with Veteran's Day, a City recognized holiday.

It is recommended that the November 11th meeting be rescheduled to Tuesday, November 12th at 7:00 PM.

Casey	Forte	Lamphier	Quisenberry	Rodgers	Roth	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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☐ Resolution is Adopted

☐ Resolution is Defeated

Jonathan Smith, City Manager

October 28, 2024

Date

City of the Village of Clarkston

375 Depot Road
Clarkston, Michigan 48346

Resolution - Acceptance of the 23/24 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 23/24 Fiscal Year, ending June 30, 2024, and;

WHEREAS, the Auditor presented the Report in the October 28, 2024 City Council 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 23/24 Fiscal Year Audited Financial Report as submitted by City Auditor Rana Emmons of PSLZ LLP.

Casey	Forte	Lamphier	Quisenberry	Rodgers	Roth	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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☐ Resolution is Adopted

☐ Resolution is Defeated

Jonathan Smith, City Manager

October 17, 2024
Date

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

AUDITED FINANCIAL REPORT

**For the Fiscal Year Ended
June 30, 2024**

CITY OF THE VILLAGE OF CLARKSTON
For the Year Ended June 30, 2024

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CITY OF THE VILLAGE OF CLARKSTON
For the Year Ended June 30, 2024

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PSLZ PLLC

Certified Public Accountants

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Deborah M. Gullledge-Johnson, C.P.A.

Telephone: (734) 453-8770
Fax: (734) 453-0312

Dennis M. Siegner, C.V.A.
Kaitlin J. McDuff, C.P.A.
Kevin F. Kurkie, C.P.A.

Independent Auditor's Report

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

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate of all remaining fund information of the City of the Village of Clarkston, Michigan, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 of all remaining fund information of the City of the Village of Clarkston, Michigan, as of June 30, 2024, and the respective changes in its 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the City and to meet our ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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 and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplemental information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which 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.

Supplemental 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's basic financial statements. The other supplemental information, as identified in the table of contents, is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplemental information, as identified in the table of contents is fairly stated in all material respects in relation to the basic financial statements as a whole.

Respectfully,



PSLZ PLLC
Certified Public Accountants

October 21, 2024

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, 2024:

City of Clarkston - Net Position

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and Other Assets	\$ 592,343	\$ 569,608	\$ 692,201	\$ 707,800	\$ 1,284,544	\$ 1,277,408
Capital Assets	2,164,656	2,333,684	119,555	106,851	2,284,211	2,440,535
Total Assets	2,756,999	2,903,292	811,756	814,651	3,568,755	3,717,943
Long-term Liabilities						
Outstanding	-	157,815	-	-	-	157,815
Other Liabilities	66,553	120,396	71,254	67,383	137,807	187,779
Total Liabilities	66,553	278,211	71,254	67,383	137,807	345,594
Net Position:						
Net Investment						
in Capital Assets	2,164,656	2,175,869	119,555	106,851	2,284,211	2,282,720
Restricted	261,986	230,028	-	-	261,986	230,028
Unrestricted	263,804	219,184	620,947	640,417	884,751	859,601
Total Net Position	\$ 2,690,446	\$ 2,625,081	\$ 740,502	\$ 747,268	\$ 3,430,948	\$ 3,372,349

The following table shows the changes of the net position during the year ended June 30, 2024:

City of Clarkston - Change in Net Position						
	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Program Revenues:						
Charges for Services	\$ 171,441	\$ 164,701	\$ 279,289	\$ 258,977	\$ 450,730	\$ 423,678
Operating Grants & Contributions	137,144	138,454	-	-	137,144	138,454
Capital Grants & Contributions	131,042	12,289	-	-	131,042	12,289
General Revenues:						
Property Taxes	793,601	748,637	-	-	793,601	748,637
State Shared Revenues	112,612	110,821	-	-	112,612	110,821
Franchise Fees	17,394	18,682	-	-	17,394	18,682
Unrestricted Investment Earnings	3,248	1,743	5,341	4,385	8,589	6,128
Total Revenues	1,366,482	1,195,327	284,630	263,362	1,651,112	1,458,689
Program Expenses:						
General Government	336,099	346,871	-	-	336,099	346,871
Public Safety	358,035	338,509	-	-	358,035	338,509
Public Works	567,802	485,533	-	-	567,802	485,533
Community Development	15,991	14,376	-	-	15,991	14,376
Recreation and Cultural	12,659	14,807	-	-	12,659	14,807
Interest on Long-Term Debt	10,531	14,441	-	-	10,531	14,441
Water	-	-	-	-	-	-
Sewer	-	-	291,396	276,943	291,396	276,943
Total Expenses	1,301,117	1,214,537	291,396	276,943	1,592,513	1,491,480
Change in Net Position	\$ 65,365	\$ (19,210)	\$ (6,766)	\$ (13,581)	\$ 58,599	\$ (32,791)

The City had an increase of \$65,365 in net position in its governmental activities for the fiscal year ended June 30, 2024, compared to a \$19,210 decrease for the fiscal year ended June 30, 2023. Property tax revenues increased \$44,964 or 6.0% over the prior year, and the State shared revenues increased \$1,791.

Governmental Activities

General Fund revenues exceeded expenditures in fiscal year 2024 by \$44,927, as compared to \$27,890 in fiscal year 2023. Governmental activity revenues for fiscal year 2024 increased by \$171,155 over the prior year. The current year reflects \$131,042 of federal and other public grant revenue including American Rescue Plan Act funds of \$96,787.

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 \$44,927, which included \$64,846 of transfers out to the Capital Projects Fund.

General Fund Budgetary Highlights

The General Fund original budgeted revenues and budgeted expenditures remained unchanged during fiscal year 2024.

Capital Assets

During fiscal year 2024, capital asset additions included paving on Depot Street. Annual depreciation expense of \$268,635 has been recorded for fiscal year 2024.

Long-term Debt

At the end of the current fiscal year, the City had paid off its total general obligation bond debt outstanding of \$164,000. No new debt was issued as of June 30, 2024.

Economic Factors

As the City paid off its general obligation debt as of June 30, 2024, the City's total property tax levy will decrease as there will be no debt millage levied. The City has adopted a balanced budget for their fiscal year 2024-2025.

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, 2024

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 549,375	\$ 387,275	\$ 936,650
Receivables (net of allowance for uncollectibles)			
Accounts	6,004	30,600	36,604
Due from Other Governmental Units	36,964	50,000	86,964
Advance to Other Funds	-	224,326	224,326
Capital Assets (net of accumulated depreciation)	<u>2,164,656</u>	<u>119,555</u>	<u>2,284,211</u>
Total Assets	<u>2,756,999</u>	<u>811,756</u>	<u>3,568,755</u>
<u>LIABILITIES</u>			
Accounts Payable	63,720	71,254	134,974
Accrued Liabilities	<u>2,833</u>	<u>-</u>	<u>2,833</u>
Total Liabilities	<u>66,553</u>	<u>71,254</u>	<u>137,807</u>
<u>NET POSITION</u>			
Net Investment in Capital Assets	2,164,656	119,555	2,284,211
Restricted for:			
Streets	243,266	-	243,266
Mill Pond Lake Improvements	13,997	-	13,997
Other	4,723	-	4,723
Unrestricted	<u>263,804</u>	<u>620,947</u>	<u>884,751</u>
Total Net Position	<u>\$ 2,690,446</u>	<u>\$ 740,502</u>	<u>\$ 3,430,948</u>

CITY OF THE VILLAGE OF CLARKSTON
Statement of Activities
For the Year Ended June 30, 2024

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary Government:				
Governmental Activities:				
General Government	\$ 336,099	\$ 12,084	\$ 841	\$ -
Public Safety	358,035	41,811	4,761	-
Public Works	567,802	117,546	121,142	129,810
Community Development	15,991	-	7,000	-
Recreation and Cultural	12,659	-	3,400	1,232
Interest on Long-Term Debt	10,531	-	-	-
Total Governmental Activities	<u>1,301,117</u>	<u>171,441</u>	<u>137,144</u>	<u>131,042</u>
Business-type Activities:				
Water	-	-	-	-
Sewer	291,396	279,289	-	-
Total Business-type Activities	<u>291,396</u>	<u>279,289</u>	<u>-</u>	<u>-</u>
Total Primary Government	\$ <u>1,592,513</u>	\$ <u>450,730</u>	\$ <u>137,144</u>	\$ <u>131,042</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
\$ (323,174)	\$ -	\$ (323,174)
(311,463)	-	(311,463)
(199,304)	-	(199,304)
(8,991)	-	(8,991)
(8,027)	-	(8,027)
(10,531)	-	(10,531)
<u>(861,490)</u>	<u>-</u>	<u>(861,490)</u>
-	-	-
-	(12,107)	(12,107)
-	<u>(12,107)</u>	<u>(12,107)</u>
<u>(861,490)</u>	<u>(12,107)</u>	<u>(873,597)</u>
793,601	-	793,601
112,612	-	112,612
3,248	5,341	8,589
17,394	-	17,394
<u>926,855</u>	<u>5,341</u>	<u>932,196</u>
65,365	(6,766)	58,599
<u>2,625,081</u>	<u>747,268</u>	<u>3,372,349</u>
\$ <u>2,690,446</u>	\$ <u>740,502</u>	\$ <u>3,430,948</u>

CITY OF THE VILLAGE OF CLARKSTON
Balance Sheet
Governmental Funds
June 30, 2024

	General	2012 GO Refunding Bond Debt	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	\$ 268,170	\$ -	\$ 281,205	\$ 549,375
Receivables (net of allowance for uncollectibles)				
Accounts	6,004	-	-	6,004
Due from State	18,366	-	18,598	36,964
Total Assets	\$ 292,540	\$ -	\$ 299,803	\$ 592,343

LIABILITIES AND FUND BALANCE

Liabilities:				
Accounts Payable	\$ 21,180	\$ -	\$ 42,540	\$ 63,720
Accrued and Other Liabilities	2,833	-	-	2,833
Total Liabilities	24,013	-	42,540	66,553
Fund Balances:				
Restricted for:				
Streets	-	-	243,266	243,266
Mill Pond Lake Improvements	-	-	13,997	13,997
Sign Maintenance	3,796	-	-	3,796
Other	927	-	-	927
Unassigned	263,804	-	-	263,804
Total Fund Balance	268,527	-	257,263	525,790
Total Liabilities and Fund Balance	\$ 292,540	\$ -	\$ 299,803	

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.

2,164,656

Net Position of Governmental Activities

\$ 2,690,446

CITY OF THE VILLAGE OF CLARKSTON
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2024

	General	2012 GO Refunding Bond Debt	Other Governmental Funds	Total Governmental Funds
Revenues				
Property Taxes	\$ 629,906	\$ 163,695	\$ -	\$ 793,601
Licenses and Permits	41,811	-	-	41,811
Intergovernmental:				
Federal, State and Local	153,476	-	212,781	366,257
Charges for Services	33,485	-	88,286	121,771
Fines and Forfeitures	4,761	-	-	4,761
Franchise Fees	17,394	-	-	17,394
Special Assessments	-	-	5,148	5,148
Interest	3,222	-	26	3,248
Other	11,259	-	1,232	12,491
Total Revenues	<u>895,314</u>	<u>163,695</u>	<u>307,473</u>	<u>1,366,482</u>
Expenditures				
Current:				
General Government	318,554	-	-	318,554
Public Safety	358,035	-	-	358,035
Public Works	85,067	-	177,803	262,870
Community Development	15,991	-	-	15,991
Recreation and Cultural	3,243	-	-	3,243
Debt Service:				
Principal	-	164,000	-	164,000
Interest and Other Charges	2,435	1,911	-	4,346
Capital Outlay	-	-	162,865	162,865
Total Expenditures	<u>783,325</u>	<u>165,911</u>	<u>340,668</u>	<u>1,289,904</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>111,989</u>	<u>(2,216)</u>	<u>(33,195)</u>	<u>76,578</u>
Other Financing Sources (Uses)				
Transfers In	-	2,216	107,846	110,062
Transfers Out	<u>(67,062)</u>	<u>-</u>	<u>(43,000)</u>	<u>(110,062)</u>
Total Other Financing Sources(Uses)	<u>(67,062)</u>	<u>2,216</u>	<u>64,846</u>	<u>-</u>
Net Change in Fund Balance	44,927	-	31,651	76,578
Fund Balance - Beginning	<u>223,600</u>	<u>-</u>	<u>225,612</u>	<u>449,212</u>
Fund Balance - Ending	\$ <u>268,527</u>	\$ <u>-</u>	\$ <u>257,263</u>	\$ <u>525,790</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, 2024

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

Net change in fund balance - total governmental funds	\$	76,578
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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.

Capital Outlay		99,607
Depreciation Expense		(268,635)

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.

Principal Repayments		164,000
Bond Issuance Cost Amortization		<u>(6,185)</u>

Change in net position in governmental activities	\$	<u>65,365</u>
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CITY OF THE VILLAGE OF CLARKSTON
Statement of Net Position
Proprietary Funds
June 30, 2024

	<u>Enterprise Funds</u>		
	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>
<u>ASSETS</u>			
Current Assets:			
Cash and Cash Equivalents	\$ 207,477	\$ 179,798	\$ 387,275
Accounts Receivable	-	30,600	30,600
Due from Other Governmental Units	50,000	-	50,000
Total Current Assets	<u>257,477</u>	<u>210,398</u>	<u>467,875</u>
Noncurrent Assets:			
Advance to Other Funds	<u>224,326</u>	<u>-</u>	<u>224,326</u>
Capital Assets	-	1,307,675	1,307,675
Less: Accumulated Depreciation	-	(1,188,120)	(1,188,120)
Net Capital Assets	<u>-</u>	<u>119,555</u>	<u>119,555</u>
Total Assets	<u>481,803</u>	<u>329,953</u>	<u>811,756</u>
<u>LIABILITIES</u>			
Current Liabilities:			
Accounts Payable	<u>-</u>	<u>71,254</u>	<u>71,254</u>
<u>NET POSITION</u>			
Net Investment in Capital Assets	-	119,555	119,555
Unrestricted	481,803	139,144	620,947
Total Net Position	<u>\$ 481,803</u>	<u>\$ 258,699</u>	<u>\$ 740,502</u>

CITY OF THE VILLAGE OF CLARKSTON
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Fund
For the Year Ended June 30, 2024

	Enterprise Funds		
	Water Fund	Sewer Fund	Total
<u>Operating Revenues:</u>			
Sewer Usage Charges	\$ -	\$ 276,214	\$ 276,214
Penalty Charges	-	3,075	3,075
Total Operating Revenues	-	279,289	279,289
<u>Operating Expenses:</u>			
Contractual Services	-	284,725	284,725
Postage and Supplies	-	1,675	1,675
Depreciation	-	4,996	4,996
Total Operating Expenses	-	291,396	291,396
Operating Income (Loss)	-	(12,107)	(12,107)
<u>Non-Operating Revenues:</u>			
Interest Earned	5,310	31	5,341
Change in Net Position	5,310	(12,076)	(6,766)
Net Position, Beginning	476,493	270,775	747,268
Net Position, Ending	\$ 481,803	\$ 258,699	\$ 740,502

CITY OF THE VILLAGE OF CLARKSTON
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2024

	Enterprise Funds		
	Water Fund	Sewer Fund	Total
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Receipts from customers	\$ -	\$ 277,676	\$ 277,676
Payments to Suppliers	-	(282,529)	(282,529)
Net Cash Provided (Used) by Operating Activities	-	(4,853)	(4,853)
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>			
Construction of Assets	-	(17,700)	(17,700)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
(Increase) Decrease in Advance to Other Funds	19,201	-	19,201
Interest Earned	5,310	31	5,341
Net Cash Provided (Used) by Investing Activities	24,511	31	24,542
Net Increase (Decrease) in Cash and Cash Equivalents	24,511	(22,522)	19,689
Cash and Cash Equivalents, Beginning	182,966	202,320	385,286
Cash and Cash Equivalents, Ending	\$ 207,477	\$ 179,798	\$ 404,975
<u>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:</u>			
Operating Income (Loss)	\$ -	\$ (12,107)	\$ (12,107)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	-	4,996	4,996
(Increase) Decrease in Receivables	-	(1,613)	(1,613)
Increase (Decrease) in Accounts Payable	-	3,871	3,871
Net Cash Provided by Operating Activities	\$ -	\$ (4,853)	\$ (4,853)

CITY OF THE VILLAGE OF CLARKSTON
Statement of Net Position
Fiduciary Funds
June 30, 2024

	<u>Custodial Fund</u>
ASSETS:	
Cash and Cash Equivalents	\$ 1,500
LIABILITIES:	
Due to Other Governmental Units	<u>1,500</u>
NET POSITION	\$ <u><u>-</u></u>

CITY OF THE VILLAGE OF CLARKSTON
Statement of Changes in Net Position
Fiduciary Funds
June 30, 2024

	<u>Custodial Fund</u>
Additions:	
Taxes Collected for Other Governments	\$ 1,601,788
Deductions:	
Payments of Taxes to Other Governments	<u>1,601,788</u>
Change in Net Position	-
Net Position - Beginning of year	<u>-</u>
Net Position - End of year	\$ <u><u>-</u></u>

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, 2024

	Budgeted Amounts			Variance with
Revenues:	Original	Final	Actual	Final Budget
Property Taxes	\$ 620,803	\$ 620,803	\$ 628,621	\$ 7,818
Penalties and Interest	770	770	1,285	515
Building Permits	18,823	18,823	41,811	22,988
Intergovernmental - Federal/CDBG	8,000	8,000	7,000	(1,000)
Intergovernmental - State	116,342	116,342	145,635	29,293
Intergovernmental - County Grants	744	744	841	97
Charges for Services	30,000	30,000	33,485	3,485
Fines and Forfeitures	9,428	9,428	4,761	(4,667)
Franchise Fees	19,410	19,410	17,394	(2,016)
Interest Earnings	1,588	1,588	3,222	1,634
Other Revenues	5,630	5,630	11,259	5,629
Total Revenues	<u>831,538</u>	<u>831,538</u>	<u>895,314</u>	<u>63,776</u>
Expenditures:				
General Government:				
City Council	11,250	11,250	10,097	1,153
Clerk	44,077	44,077	45,166	(1,089)
Treasurer	40,437	40,437	40,178	259
Assessing	8,415	8,415	8,415	-
Elections	8,050	8,050	7,215	835
Administrative	115,301	115,301	116,331	(1,030)
Building and Grounds	78,571	78,571	65,855	12,716
Professional Services	48,500	48,500	25,297	23,203
	<u>354,601</u>	<u>354,601</u>	<u>318,554</u>	<u>36,047</u>
Public Safety:				
Police	148,862	148,862	148,818	44
Fire Protection	176,343	176,343	179,084	(2,741)
Code Enforcement	4,357	4,357	1,098	3,259
Building Inspections	27,600	27,600	29,035	(1,435)
	<u>357,162</u>	<u>357,162</u>	<u>358,035</u>	<u>(873)</u>
Public Works:				
Public Works	37,178	37,178	39,340	(2,162)
Highways & Streets	24,271	24,271	25,021	(750)
Street Lighting	15,569	15,569	19,856	(4,287)
Watershed	850	850	850	-
	<u>77,868</u>	<u>77,868</u>	<u>85,067</u>	<u>(7,199)</u>
Community Development:				
Planning	15,000	15,000	15,991	(991)
Recreation and Cultural:				
Historic District	3,000	3,000	150	2,850
Holiday Market	1,000	1,000	3,093	(2,093)
	<u>4,000</u>	<u>4,000</u>	<u>3,243</u>	<u>757</u>
Debt Service	<u>2,814</u>	<u>2,814</u>	<u>2,435</u>	<u>379</u>
Total Expenditures	<u>811,445</u>	<u>811,445</u>	<u>783,325</u>	<u>28,120</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>20,093</u>	<u>20,093</u>	<u>111,989</u>	<u>91,896</u>
Other Financing Sources (Uses):				
Transfers Out	(179,525)	(179,525)	(67,062)	112,463
Net Change in Fund Balance	(159,432)	(159,432)	44,927	204,359
Fund Balance - July 1	<u>223,600</u>	<u>223,600</u>	<u>223,600</u>	<u>-</u>
Fund Balance - June 30	<u>\$ 64,168</u>	<u>\$ 64,168</u>	<u>\$ 268,527</u>	<u>\$ 204,359</u>

OTHER SUPPLEMENTAL INFORMATION

CITY OF THE VILLAGE OF CLARKSTON
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
<u>ASSETS</u>			
Cash	\$ 266,672	\$ 14,533	\$ 281,205
Due from State	<u>18,598</u>	<u>-</u>	<u>18,598</u>
Total Assets	\$ <u><u>285,270</u></u>	\$ <u><u>14,533</u></u>	\$ <u><u>299,803</u></u>
<u>LIABILITIES AND FUND BALANCE</u>			
Liabilities:			
Accounts Payable	\$ <u>28,007</u>	\$ <u>14,533</u>	\$ <u>42,540</u>
Total Liabilities	<u>28,007</u>	<u>14,533</u>	<u>42,540</u>
Fund Balance:			
Restricted for Streets	243,266	-	243,266
Restricted for Mill Pond Lake Improvements	<u>13,997</u>	<u>-</u>	<u>13,997</u>
Total Fund Balance	<u>257,263</u>	<u>-</u>	<u>257,263</u>
Total Liabilities and Fund Balance	\$ <u><u>285,270</u></u>	\$ <u><u>14,533</u></u>	\$ <u><u>299,803</u></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, 2024

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
<u>Revenues:</u>			
State-Shared Revenue	\$ 115,994	\$ -	\$ 115,994
Grants	-	96,787	96,787
Charges for Services	88,286	-	88,286
Special Assessments	5,148	-	5,148
Interest Earned	26	-	26
Other	-	1,232	1,232
Total Revenues	<u>209,454</u>	<u>98,019</u>	<u>307,473</u>
<u>Expenditures:</u>			
Highways, Streets, Sidewalks and Other Maintenance	177,803	-	177,803
Capital Outlay	-	162,865	162,865
Total Expenditures	<u>177,803</u>	<u>162,865</u>	<u>340,668</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>31,651</u>	<u>(64,846)</u>	<u>(33,195)</u>
Other Financing Sources (Uses):			
Transfers In	43,000	64,846	107,846
Transfers Out	<u>(43,000)</u>	-	<u>(43,000)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>64,846</u>	<u>64,846</u>
Change in Fund Balance	31,651	-	31,651
Fund Balance - July 1	<u>225,612</u>	<u>-</u>	<u>225,612</u>
Fund Balance - June 30	<u>\$ 257,263</u>	<u>\$ -</u>	<u>\$ 257,263</u>

CITY OF THE VILLAGE OF CLARKSTON
Nonmajor Special Revenue Funds
Combining Balance Sheet
June 30, 2024

	Major Street	Local Street	Parking Fund	Mill Pond Lake Improvement Board	Total
<u>ASSETS</u>					
Cash	\$ 92,221	\$ 63,593	\$ 96,562	\$ 14,296	\$ 266,672
Due from State	13,800	4,798	-	-	18,598
	<u>\$ 106,021</u>	<u>\$ 68,391</u>	<u>\$ 96,562</u>	<u>\$ 14,296</u>	<u>\$ 285,270</u>
<u>LIABILITIES AND FUND BALANCE</u>					
Liabilities:					
Accounts Payable	\$ -	\$ -	\$ 27,708	\$ 299	\$ 28,007
Total Liabilities	<u>-</u>	<u>-</u>	<u>27,708</u>	<u>299</u>	<u>28,007</u>
Fund Balance:					
Restricted for Streets	106,021	68,391	68,854	-	243,266
Restricted for Mill Pond Lake Improv.	-	-	-	13,997	13,997
Total Fund Balance	<u>106,021</u>	<u>68,391</u>	<u>68,854</u>	<u>13,997</u>	<u>257,263</u>
Total Liabilities and Fund Balance	<u>\$ 106,021</u>	<u>\$ 68,391</u>	<u>\$ 96,562</u>	<u>\$ 14,296</u>	<u>\$ 285,270</u>

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, 2024

	<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	\$ 86,072	\$ 29,922	\$ -	\$ -	\$ 115,994
Charges for Services	-	-	88,286	-	88,286
Special Assessments	-	-	-	5,148	5,148
Interest Earned	10	8	-	8	26
Total Revenues	<u>86,082</u>	<u>29,930</u>	<u>88,286</u>	<u>5,156</u>	<u>209,454</u>
Expenditures:					
Highways, Streets, Sidewalks and Other Maintenance	<u>58,374</u>	<u>27,196</u>	<u>85,137</u>	<u>7,096</u>	<u>177,803</u>
Total Expenditures	<u>58,374</u>	<u>27,196</u>	<u>85,137</u>	<u>7,096</u>	<u>177,803</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>27,708</u>	<u>2,734</u>	<u>3,149</u>	<u>(1,940)</u>	<u>31,651</u>
Other Financing Sources (Uses):					
Transfers In	-	43,000	-	-	43,000
Transfers Out	<u>(43,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(43,000)</u>
Total Other Financing Sources (Uses)	<u>(43,000)</u>	<u>43,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(15,292)	45,734	3,149	(1,940)	31,651
Fund Balance - July 1	<u>78,313</u>	<u>65,657</u>	<u>65,705</u>	<u>15,937</u>	<u>225,612</u>
Fund Balance - June 30	\$ <u><u>63,021</u></u>	\$ <u><u>111,391</u></u>	\$ <u><u>68,854</u></u>	\$ <u><u>13,997</u></u>	\$ <u><u>257,263</u></u>