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: 263 167 826 878 and Passcode: dy3Eo9m9

Regular City Council Meeting Agenda – October 27, 2025, 7:00 PM

1. Call to Order:

2. Pledge of Allegiance:

3. Roll Call:
   Mayor Wylie, Mayor Pro Tem Rodgers Council Members: Avery, Casey, Forte, Jones, and Quisenberry

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:
   Clarkston Garden Club – 2025 Holiday Greens Sale

7. City Manager's Report

8. Consent Agenda:
   Final Minutes of the September 22, 2025 Regular Meeting
   Final Minutes of the October 6, 2025 Special Meeting
   Draft Minutes of the October 13, 2025 Special Meeting
   Treasurer's Report October 27, 2025

9. **Unfinished Business:**
   a. Discussion: Clarkston-Independence Township Agreements

10. **New Business:**
    a. Resolution: Presentation and Acceptance of the 24/25 Fiscal Year Financial Audit
    b. Motion: Halloween Trick-or-Treat Hours in the City
    c. Discussion: Sanitary Sewer Maintenance Plan

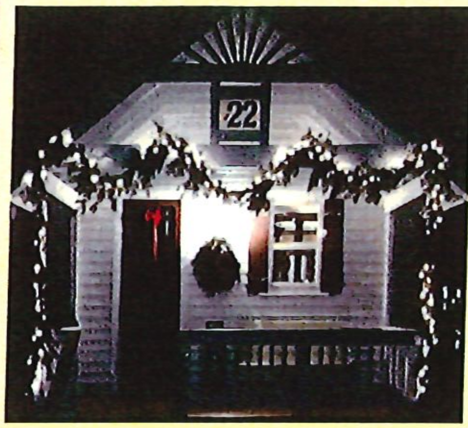
11. Adjourn Meeting

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.

Clarkston Garden Club

2025 Holiday Greens Sale

Grown and made fresh in Michigan!

WREATHS	ROPING	CEMETERY PILLOWS & BLANKETS
		
22"-$25 30"- $40 40"- $75	25'- $65.00 50'- $105.00	30"- $60 48"- $85

Order online by Wednesday, November 10, and pick up locally on Saturday, November 22.

Go to: www.clarkstongardenclub.org for details and the link to our online market.

Follow us on Facebook at: Clarkston Farm & Garden Club

Email us at: clarkstongardenclub@gmail.com

City of the Village of Clarkston
City Manager Report
October 27, 2025

Finance Committee Meeting

The Finance Committee met on Tuesday, October 14th at 1:00 PM to brainstorm on possible opportunities to reduce costs and/or increase revenue. Several ideas were discussed including a possible millage rate increase, a special assessment for public safety (police & fire), expansion of the paid parking system, parking rate increase, and development of the vacant Waldon & Main property. The next meeting of the committee was scheduled for Wednesday, November 5th at 1:00 at City Hall.

Status of Road Striping Work

The striping of roads and parking spaces approved in the October 13th Council Meeting has been scheduled to start Saturday, October 25th, weather permitting. All work is targeted to be complete by November 1st.

Status of Miller Road Barricades

The concrete blocks at the corner of Miller and Holcomb - intended to reduce commercial truck traffic on Miller – have been successful in reducing Miller Road congestion. No further changes to the barricading are anticipated until MDOT reopens I-75 approximately November 1st, when all barricading will be removed.

Respectfully submitted, **Jonathan Smith, City Manager, October 22, 2025**

City of the Village of Clarkston

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

Final Minutes of the September 22, 2025, Regular City Council Meeting

1. Call to Order:
   - The regular 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: Mayor Wylie, Mayor Pro Tem Rodgers, Avery, Casey, Forte, Jones and Quisenberry.
   - Others Present: Jonathan Smith, City Manager, Angie Guillen, City Clerk, Evelyn Bihl, Deputy Clerk, Gerald Fisher, City Attorney and Sgt. Ashley

4. Approval of Agenda:
   - Motion by Rodgers, Support by Jones, to approve the agenda as presented.
     All Aye. Nay - None. MOTION CARRIED 7-0

5. Public Comments:
   - Public comment was held.

6. FYI:
   - Oktoberfest
   - Taste of Clarkston

7. City Manager Report
   - Status of Building Services Request for Quote
   - Michigan Municipal League General Conference
   - Sunken Manhole Covers on Clarkston Road
   - Clarkston+Ortonville Main Street Alliance

8. Consent Agenda
   - Final Minutes of August 25, 2025, Regular Meeting
   - Draft Minutes of September 8, 2025, Regular Meeting
   - Treasurer's Report September 22, 2025

   Motion by Quisenberry, Support by Jones, to approve the Consent Agenda as presented. All Aye. Nay – None. MOTION CARRIED 7-0

9.**Unfinished Business:**

a. None

10. **New Business:**

a. Motion: Miller Road Traffic Control Alternatives
   Motion by Mayor Wylie, Support by Jones, to install concrete barricades across approximately 75% of Miller Road at Holcomb (leaving space for westbound cars to exit) and increase patrols by the Oakland County Sheriff as soon as possible. VOTE: Casey, Forte, Jones, Quisenberry, Rodgers, Avery and Wylie.
   All Aye. Nay - None. RESOLUTION CARRIED, 7-0.

b. Resolution: Selection of Assessing Services Proposal
   Resolved by Avery, Support by Quisenberry, that the City of the Village of Clarkston hereby authorizes the City Treasurer to notify Kim Fiegley Assessing of the acceptance of their proposal and obtain a 3-year agreement to be approved in a subsequent City Council meeting. VOTE: Jones, Quisenberry, Rodgers, Wylie, Avery, Casey and Forte.
   All Aye. Nay - None. RESOLUTION CARRIED, 7-0.

c. Resolution: City Hall Door ADA Automation Proposal
   Resolved by Rodgers, Support by Forte, that the City of the Village of Clarkston hereby authorizes the automation of the three City Hall exterior doors by FlyLock Security Solutions at a cost of $14,940 funded as follows: $10,000.00 from the MAMC Grant and $4,940 from the Professional & Contractual Services Budget (401-901-805-001). VOTE: Wylie, Rodgers, Quisenberry, Jones, Forte, Casey and Avery. All Aye. Nay - None.
   RESOLUTION CARRIED, 7-0.

d. Resolution: Depot Park Asian Bittersweet Vine Infestation Removal
   Resolved by Forte, Support by Rodgers, that the City of the Village of Clarkston hereby authorizes the removal of a ½ acre infestation of Asian Bittersweet Vine and several dead trees in Depot Park by Otto Tree Service at a total cost of $13,650 funded as follows: $2,500 from the Tree Trimming budget (101-446-817-001), $5,000 from the Park Materials budget (101-265-728-000) and $6,150 from the Professional & Contractual Services budget (401-901-805-001). VOTE: Quisenberry, Rodgers, Wylie, Avery, Casey, Forte and Jones.
   All Aye. Nay - None. RESOLUTION CARRIED, 7-0.

11. Motion: Adjourn Meeting at 8:03 P.M.
   - Motion by Avery, Support by Rodgers to adjourn. VOTE: All Aye. Nay – None. MOTION CARRIED 7-0.

Respectfully Submitted by Angie Guillen, City Clerk.

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

Final Minutes of the October 6, 2025, 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: Mayor Wylie, Mayor Pro Tem Rodgers, Avery, Casey, Forte, Jones, and Quisenberry.
   - Others Present: Jonathan Smith, City Manager, Angie Guillen, City Clerk, Evelyn Bihl, Deputy Clerk and Gerald Fisher, City Attorney

4. Approval of Agenda:
   - Motion by Rodgers, Support by Forte to approve the agenda as presented. VOTE: All Aye. MOTION CARRIED 5-0

5. Public Comments:
   - Public comment was held.

6.**Unfinished Business:**

a. None

7. **New Business:**

a. Discussion: Intergovernmental Agreements with Independence Township
   - Motion by Jones, Support by Forte, to modify the agenda and go into a closed session to discuss the relevant section of the Open Meetings Act, MCL 15.268(1)(h), permits a public body to meet in a closed session for the purpose of considering its Attorney's written legal opinion, which is subject to the attorney-client privilege, and thus is not subject to disclosure under state law. VOTE: Jones – Yes, Forte – Yes, Casey – Yes, Rodgers – Yes, and Wylie - Yes. MOTION CARRIED 5-0

- Motion by Jones, Support by Forte, to go into a closed session at 6:21pm to discuss the relevant section of the Open Meetings Act, MCL 15.268(1)(h), permits a public body to meet in a closed session for the purpose of considering its Attorney's written legal opinion, which is subject to the attorney-client privilege, and thus is not subject to disclosure under state law. VOTE: Rodgers – Yes, Casey – Yes, Forte – Yes, Jones – Yes, and Wylie - Yes. MOTION CARRIED 5-0

- Motion by Jones, Support by Forte, to come out of closed session and reconvene the Special City Council Meeting at 7:09 pm. VOTE: All Aye. MOTION CARRIED 5-0

8. Motion: Adjourn Meeting at 7:10 P.M.
   - Motion by Forte, Support by Jones to adjourn. VOTE: All Aye. MOTION CARRIED 5-0

Respectfully Submitted by Angie Guillen, City Clerk

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

Draft Minutes of the October 13, 2025, Regular City Council Meeting

1. Call to Order:
   - The regular 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: Mayor Wylie, Mayor Pro Tem Rodgers, Avery, Casey, Forte, Jones and Quisenberry.
   - Others Present: Jonathan Smith, City Manager, Angie Guillen, City Clerk, Evelyn Bihl, Deputy Clerk, and Kristen Kolb, City Attorney.

4. Approval of Agenda:
   - Motion by Quisenberry, Support by Forte, to approve the agenda as presented. All Aye. Nay - None. MOTION CARRIED 7-0

5. Public Comments:
   - Public comment was held.

6. FYI:
   - Ghost Walk

7. City Manager Report
   - Status of Building Services Request for Quote
   - Status of City Hall ADA Automation
   - Status of the Removal of the Asian Bittersweet Vines in Depot Park
   - Finance Committee Meeting

8. Sheriff's Report for September

9. Consent Agenda
    - Final Minutes of September 8, 2025, Regular Meeting
    - Draft Minutes of September 22, 2025, Regular Meeting
    - Draft Minutes of October 13, 2025, Regular Meeting
    - Treasurer's Report September 22, 2025

    Motion by Forte, Support by Rodgers, to approve the Consent Agenda as presented. All Aye. Nay – None. MOTION CARRIED 7-0

10. **<u>Unfinished Business:</u>**

a. None

11. **<u>New Business:</u>**

a. Motion: Election Commission
   Motion by Avery, Support by Rodgers, to appoint City Clerk Angie Guillen, City Manager Jonathan Smith, and qualified registered elector Evelyn Bihl to the City's Election Commission, effective immediately. City Clerk Angie Guillen shall be the Chairperson. VOTE: Quisenberry, Rodgers, Wylie, Avery, Casey, Forte, and Jones. All Aye. Nay - None. MOTION CARRIED, 7-0.

b. Resolution: Assessing Services Agreement
   Resolved by Rodgers, Support by Casey, that the City of the Village of Clarkston hereby authorizes the City Manager, on behalf of the City, to proceed with execution of the 3-year Assessing Agreement with Kim Feigley Assessing. VOTE: Casey, Forte, Jones, Quisenberry, Rodgers, Wylie and Avery. All Aye. Nay - None. RESOLUTION CARRIED, 7-0.

c. Resolution: Road Markings
   Resolved by Quisenberry, Support by Rodgers, that the City of the Village of Clarkston hereby authorizes the City Manager to contract with State Striping for a total not to exceed cost of $4,920.00 to repaint street parking space markings, crosswalk markings and stop bar markings in the City, paid from the Safety Crosswalk Paint Budget (401-446-930.007). VOTE: Rodgers, Quisenberry, Jones, Wylie, Avery, Casey and Forte. All Aye. Nay - None. RESOLUTION CARRIED, 7-0.

d. Closed Session Meeting as permitted by the Open Meetings MCL 15.268(1)(h) which permits a public body to meet in a closed session for the purpose of considering its attorney's written legal opinion, which is subject to the attorney-client privilege, and thus is not subject to disclosure under state law.
   1. Initiate a Closed Session
   2. Discussion
   3. End the Closed Session, return to Open Session

   - Motion by Avery, Support by Casey, to go into a closed session at 8:21pm VOTE: Rodgers – Yes, Avery – Yes, Jones – Yes, Quisenberry – Yes, Forte – Yes, Wylie – Yes, and Casey - Yes. All Aye. Nay - None. MOTION CARRIED 7-0

   - Motion by Jones, Support by Rodgers, to come out of closed session and reconvene the Regular City Council Meeting at 9:18 pm. VOTE: All Aye. MOTION CARRIED 7-0

12. Motion: Adjourn Meeting at 9:19 P.M.

- Motion by Jones, Support by Rodgers to adjourn. VOTE: All Aye. Nay – None. MOTION CARRIED 7-0.

Respectfully Submitted by Angie Guillen, City Clerk.

10/27/2025

Treasurer's Report

I. Revenue/Expenditure Actual vs. Budget as of 09/30/2025 General Fund 101
II. Revenue/Expenditure Actual vs. Budget as of 09/30/2025 Major Roads Fund 202
III. Revenue/Expenditure Actual vs. Budget as of 09/30/2025 Local Roads Fund 203
IV. Revenue/Expenditure Actual vs. Budget as of 09/30/2025 Capital Projects Fund 401

TREASURER'S DOCUMENTS FOR MEETING - NEW BUSINESS:

VI. Invoices for review

Carlisle Wortman -		
2025 Planning Consultation	$	-
2025 General Consultation	$	-
Sub Total	**$**	**-**
HRC -		
MS4 Permit Assistance	$	-
Professional	$	-
Sub Total	**$**	**-**
Jerry / Kristin-		
Professional Services Aug 2025	$	2,595.00
Court/Prosecution Aug 2025	$	375.00
Professional Services Sept 2025	$	195.00
Court/Prosecution Sept 2025	$	1,485.00
	$	4,650.00
Sub total Invoices for review	**$**	**4,650.00**
VII. Other Checks for Review		
	$	-
	$	-
	$	-
	$	-
Total Other Checks for Review	**$**	**-**
Grand Total	**$**	**4,650.00**

Prepared by Gregory Cote'

REVENUE AND EXPENDITURE REPORT FOR CITY OF THE VILLAGE OF CLARKSTON

PERIOD ENDING 09/30/2025

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL						
Revenues						
Dept 000 - GENERAL						
101-000-402.000	CURRENT TAX REVENUES	722,231.00	722,231.00	330,924.42	391,306.58	45.82
101-000-445.000	INTEREST & PENALTY REVENUES	736.00	736.00	0.00	736.00	0.00
101-000-477.000	CABLE TV REVENUES	14,309.00	14,309.00	2,794.26	11,514.74	19.53
101-000-491.000	IN-KIND FEES/PEG FEES AT&T	3,887.00	3,887.00	595.65	3,291.35	15.32
101-000-492.000	PERMIT FEES	28,000.00	28,000.00	250.00	27,750.00	0.89
101-000-493.000	FOIA FEES	0.00	0.00	(63.00)	63.00	100.00
101-000-503.000	P- GRANTS	0.00	0.00	11,000.00	(11,000.00)	100.00
101-000-522.000	COMM DEV BLOCK GRANT - CDBG	7,000.00	7,000.00	3,500.00	3,500.00	50.00
101-000-569.000	OTHER STATE GRANTS	0.00	0.00	2,087.44	(2,087.44)	100.00
101-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE-PP	4,000.00	4,000.00	0.00	4,000.00	0.00
101-000-573.001	ENHANCED ACCESS REVENUE SHARING	1,310.00	1,310.00	91.43	1,218.57	6.98
101-000-574.001	STATE REVENUE SHARING/SALES TAX	107,229.00	107,229.00	18,349.00	88,880.00	17.11
101-000-582.000	BANNER REVENUES	0.00	0.00	100.00	(100.00)	100.00
101-000-656.000	DISTRICT COURT REVENUE	3,708.00	3,708.00	8,466.79	(4,758.79)	228.34
101-000-665.000	INTEREST EARNED	1,858.00	1,858.00	1,106.18	751.82	59.54
101-000-666.000	DIVIDENDS AND REBATES	1,400.00	1,400.00	1,312.00	88.00	93.71
101-000-667.000	GAZEBO RENTALS	4,500.00	4,500.00	500.00	4,000.00	11.11
101-000-667.001	EQUIPMENT RENTAL	26,000.00	26,000.00	3,170.95	22,829.05	12.20
101-000-670.000	MISCELLANEOUS INCOME	1,500.00	1,500.00	1,329.60	170.40	88.64
101-000-670.001	SPECIAL EVENTS REVENUE	2,500.00	2,500.00	4,050.00	(1,550.00)	162.00
101-000-674.000	CONTRIBUTIONS	1,500.00	1,500.00	0.00	1,500.00	0.00
Total Dept 000 - GENERAL		931,668.00	931,668.00	389,564.72	542,103.28	41.81
TOTAL REVENUES		931,668.00	931,668.00	389,564.72	542,103.28	41.81
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	500.00	500.00	31.77	468.23	6.35
101-101-958.000	DUES & CONFERENCES	3,000.00	3,000.00	770.00	2,230.00	25.67
Total Dept 101 - COUNCIL/MAYOR		11,250.00	11,250.00	801.77	10,448.23	7.13
Dept 172 - ADMINISTRATION						
101-172-701.002	WAGES - ADMIN ASSISTANT	13,880.00	13,880.00	3,245.13	10,634.87	23.38
101-172-703.003	SALARY - CITY MANAGER	58,225.00	58,225.00	13,436.52	44,788.48	23.08
101-172-714.000	MERS - EMPLOYER MATCH	2,500.00	2,500.00	1,066.12	1,433.88	42.64
101-172-715.000	CITY FICA EXPENSE	5,516.00	5,516.00	1,276.14	4,239.86	23.14
101-172-719.000	CITY SUTA MESC EXPENSE	12.00	12.00	2.26	9.74	18.83
101-172-722.000	WORKMAN'S COMPENSATION	3,000.00	3,000.00	1,194.00	1,806.00	39.80
101-172-726.000	SUPPLIES	5,750.00	5,750.00	1,209.07	4,540.93	21.03
101-172-727.001	POSTAGE	500.00	500.00	10.22	489.78	2.04
101-172-805.001	PROFESSIONAL & CONTRACTUAL SERVICES	5,000.00	5,000.00	2,444.03	2,555.97	48.88
101-172-850.000	TELEPHONE EXPENSE	10,000.00	10,000.00	3,641.90	6,358.10	36.42
101-172-852.000	TECHNOLOGY/INTERNET EXPENSE	8,373.00	8,373.00	4,410.57	3,962.43	52.68
101-172-860.000	MILEAGE/CONFERANCE	1,300.00	1,300.00	1,388.52	(88.52)	106.81
101-172-941.000	RICOH COPIER LEASE	1,045.00	1,045.00	347.88	697.12	33.29
101-172-958.000	DUES & CONFERENCES	2,500.00	2,500.00	1,410.00	1,090.00	56.40
Total Dept 172 - ADMINISTRATION		117,601.00	117,601.00	35,082.36	82,518.64	29.83

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL						
Expenditures						
Dept 215 - CLERK						
101-215-703.001	SALARY - CLERK	50,000.00	50,000.00	10,575.40	39,424.60	21.15
101-215-715.000	CITY FICA EXPENSE	3,825.00	3,825.00	809.01	3,015.99	21.15
101-215-719.000	CITY SUTA MESC EXPENSE	2.00	2.00	6.65	(4.65)	332.50
101-215-726.000	SUPPLIES	100.00	100.00	20.00	80.00	20.00
101-215-901.000	PUBLICATIONS	1,000.00	1,000.00	126.40	873.60	12.64
101-215-958.000	DUES & CONFERENCES	2,500.00	2,500.00	2,470.66	29.34	98.83
Total Dept 215 - CLERK		57,427.00	57,427.00	14,008.12	43,418.88	24.39
Dept 223 - AUDIT						
101-223-805.000	AUDIT FEES	13,500.00	13,500.00	0.00	13,500.00	0.00
Total Dept 223 - AUDIT		13,500.00	13,500.00	0.00	13,500.00	0.00
Dept 248 - HOLIDAY MARKET						
101-248-726.000	SUPPLIES	2,500.00	2,500.00	0.00	2,500.00	0.00
Total Dept 248 - HOLIDAY MARKET		2,500.00	2,500.00	0.00	2,500.00	0.00
Dept 253 - TREASURER						
101-253-703.002	SALARY - TREASURER	40,000.00	40,000.00	9,230.76	30,769.24	23.08
101-253-715.000	CITY FICA EXPENSE	3,060.00	3,060.00	706.16	2,353.84	23.08
101-253-719.000	CITY SUTA MESC EXPENSE	6.00	6.00	0.00	6.00	0.00
101-253-726.000	SUPPLIES	1,200.00	1,200.00	241.84	958.16	20.15
101-253-853.000	COMPUTER SUPPORT	4,000.00	4,000.00	2,619.00	1,381.00	65.48
101-253-958.000	DUES & CONFERENCES	1,500.00	1,500.00	0.00	1,500.00	0.00
101-253-960.000	BANK FEES	400.00	400.00	77.25	322.75	19.31
Total Dept 253 - TREASURER		50,166.00	50,166.00	12,875.01	37,290.99	25.66
Dept 257 - ASSESSOR						
101-257-804.000	ASSESSING - OAKLAND COUNTY	12,906.00	12,906.00	9,166.03	3,739.97	71.02
Total Dept 257 - ASSESSOR		12,906.00	12,906.00	9,166.03	3,739.97	71.02
Dept 262 - ELECTIONS						
101-262-726.000	SUPPLIES	2,000.00	2,000.00	0.00	2,000.00	0.00
101-262-727.001	POSTAGE	800.00	800.00	0.00	800.00	0.00
101-262-805.001	PROFESSIONAL & CONTRACTUAL SERVICES	3,000.00	3,000.00	687.00	2,313.00	22.90
101-262-901.000	PUBLICATIONS	350.00	350.00	0.00	350.00	0.00
Total Dept 262 - ELECTIONS		6,150.00	6,150.00	687.00	5,463.00	11.17
Dept 265 - BUILDING AND GROUNDS						
101-265-705.000	WAGES - BUILDING MAINTENANCE	6,600.00	6,600.00	2,673.44	3,926.56	40.51
101-265-705.001	WAGES - BUILDING MAINTENANCE O/T	330.00	330.00	0.00	330.00	0.00
101-265-706.000	WAGES - VILLAGE GROUNDS PARK	26,000.00	26,000.00	11,277.92	14,722.08	43.38
101-265-706.001	WAGES - DPW VILLAGE GROUNDS/PARK O/T	4,950.00	4,950.00	0.00	4,950.00	0.00
101-265-715.000	CITY FICA EXPENSE	2,898.00	2,898.00	1,067.28	1,830.72	36.83

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL						
Expenditures						
101-265-719.000	CITY SUTA MESC EXPENSE	3.00	3.00	0.00	3.00	0.00
101-265-726.004	SUPPLIES-VH BUILDING	2,500.00	2,500.00	601.68	1,898.32	24.07
101-265-728.000	PARK MATERIALS	13,000.00	13,000.00	2,737.42	10,262.58	21.06
101-265-818.000	RUBBISH COLLECTION	2,200.00	2,200.00	641.65	1,558.35	29.17
101-265-920.000	DETROIT EDISON-VH	3,100.00	3,100.00	557.59	2,542.41	17.99
101-265-921.000	CONSUMERS ENERGY-VH	2,378.00	2,378.00	55.78	2,322.22	2.35
101-265-923.000	DTE UPPER PARKING LOT	4,417.00	4,417.00	715.11	3,701.89	16.19
101-265-923.001	DTE DEPOT PARK	325.00	325.00	90.84	234.16	27.95
101-265-924.000	SEWER & WATER-VH	1,200.00	1,200.00	241.37	958.63	20.11
101-265-931.000	BUILDING MAINTENANCE-VH	500.00	500.00	568.50	(68.50)	113.70
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		78,444.00	78,444.00	21,228.58	57,215.42	27.06
Dept 266 - ATTORNEY						
101-266-803.000	LEGAL FEES	30,000.00	30,000.00	3,515.00	26,485.00	11.72
Total Dept 266 - ATTORNEY		30,000.00	30,000.00	3,515.00	26,485.00	11.72
Dept 267 - INSURANCES						
101-267-961.001	PROPERTY INSURANCE	1,348.00	1,348.00	1,278.00	70.00	94.81
101-267-961.002	ERRORS & OMISSIONS INSURANCE	8,165.00	8,165.00	7,939.00	226.00	97.23
101-267-961.003	GENERAL LIABILITY INSURANCE	3,560.00	3,560.00	3,285.00	275.00	92.28
101-267-961.004	PROPERTY INSURANCE-OPEN SPACES	1,103.00	1,103.00	1,016.00	87.00	92.11
101-267-961.005	EQUIPMENT INSURANCE	3,681.00	3,681.00	3,327.00	354.00	90.38
Total Dept 267 - INSURANCES		17,857.00	17,857.00	16,845.00	1,012.00	94.33
Dept 301 - POLICE						
101-301-802.000	LAW ENFORCEMENT	178,667.00	178,667.00	41,278.80	137,388.20	23.10
Total Dept 301 - POLICE		178,667.00	178,667.00	41,278.80	137,388.20	23.10
Dept 336 - FIRE						
101-336-802.001	FIRE PROTECTION - IND TWP	201,590.00	201,590.00	48,786.27	152,803.73	24.20
Total Dept 336 - FIRE		201,590.00	201,590.00	48,786.27	152,803.73	24.20
Dept 371 - BUILDING INSPECTION						
101-371-809.000	BLDG DEPT PROFESSIONAL FEES	30,000.00	30,000.00	0.00	30,000.00	0.00
Total Dept 371 - BUILDING INSPECTION		30,000.00	30,000.00	0.00	30,000.00	0.00
Dept 441 - DPW						
101-441-709.000	WAGES - DPW LEAVE & HOLIDAY PAY	4,400.00	4,400.00	1,376.00	3,024.00	31.27
101-441-709.001	WAGES - DPW TASTE OF CLARKSTON	1,540.00	1,540.00	0.00	1,540.00	0.00
101-441-709.006	WAGES - DPW CONCERTS IN PARK	1,100.00	1,100.00	0.00	1,100.00	0.00

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL						
Expenditures						
101-441-709.007	WAGES - DPW ART IN THE VILLAGE	825.00	825.00	0.00	825.00	0.00
101-441-709.008	WAGES - DPW PARADES	790.00	790.00	210.00	580.00	26.58
101-441-712.000	HEALTH INSURANCE	16,000.00	16,000.00	5,067.35	10,932.65	31.67
101-441-713.000	PHYSICAL EXPENSES	500.00	500.00	0.00	500.00	0.00
101-441-714.000	MERS - EMPLOYER MATCH	5,703.00	5,703.00	348.92	5,354.08	6.12
101-441-715.000	CITY FICA EXPENSE	662.00	662.00	121.34	540.66	18.33
101-441-719.000	CITY SUTA MESC EXPENSE	5.00	5.00	0.00	5.00	0.00
101-441-726.000	DPW SUPPLIES	2,000.00	2,000.00	1,137.96	862.04	56.90
101-441-850.000	TELEPHONE EXPENSE - DPW	1,011.00	1,011.00	225.00	786.00	22.26
101-441-932.001	EQUIPMENT MAINTENANCE	750.00	750.00	211.98	538.02	28.26
101-441-940.004	NEW LEASE SPACE	19,588.00	19,588.00	0.00	19,588.00	0.00
Total Dept 441 - DPW		54,874.00	54,874.00	8,698.55	46,175.45	15.85
Dept 446 - HIGHWAY, STREETS, BRIDGES						
101-446-704.001	WAGES - DPW MAINTENANCE-PICKUP TRUCK	2,200.00	2,200.00	92.80	2,107.20	4.22
101-446-704.002	WAGES - DPW MAINTENANCE-DUMP TRUCK	1,500.00	1,500.00	0.00	1,500.00	0.00
101-446-704.003	WAGES - DPW MAINTENANCE-LOADER	440.00	440.00	0.00	440.00	0.00
101-446-704.004	WAGES - DPW MAINTENANCE-TRACTOR	825.00	825.00	0.00	825.00	0.00
101-446-704.005	WAGES - DPW MAINTENANCE-SWEEPER	165.00	165.00	0.00	165.00	0.00
101-446-704.007	WAGES - DPW MAINTENANCE-LIFT	121.00	121.00	0.00	121.00	0.00
101-446-715.000	CITY FICA EXPENSE	402.00	402.00	7.10	394.90	1.77
101-446-719.000	CITY SUTA MESC EXPENSE	10.00	10.00	0.00	10.00	0.00
101-446-726.000	DPW EQUIPMENT	4,500.00	4,500.00	1,307.43	3,192.57	29.05
101-446-817.001	TREE TRIMMING & MAINTENANCE	2,500.00	2,500.00	0.00	2,500.00	0.00
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	447.42	5,552.58	7.46
Total Dept 446 - HIGHWAY, STREETS, BRIDGES		24,713.00	24,713.00	1,854.75	22,858.25	7.51
Dept 448 - STREET LIGHTING						
101-448-926.000	DTE STREET LIGHTING	20,646.00	20,646.00	3,567.19	17,078.81	17.28
Total Dept 448 - STREET LIGHTING		20,646.00	20,646.00	3,567.19	17,078.81	17.28
Dept 569 - WATERSHED COUNCIL						
101-569-956.002	CLINTON RIVER WATERSHED EXPENSES	1,000.00	1,000.00	0.00	1,000.00	0.00
Total Dept 569 - WATERSHED COUNCIL		1,000.00	1,000.00	0.00	1,000.00	0.00
Dept 701 - PLANNING						
101-701-810.001	ENGINEERING SERVICES	7,500.00	7,500.00	0.00	7,500.00	0.00
101-701-811.000	PLANNER FEES	6,000.00	6,000.00	175.00	5,825.00	2.92
101-701-958.000	PLANNING COMMISSION	750.00	750.00	0.00	750.00	0.00
101-701-959.000	MAIN STREET CLARKSTON	1,000.00	1,000.00	330.00	670.00	33.00

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL						
Expenditures						
Total Dept 701 - PLANNING		15,250.00	15,250.00	505.00	14,745.00	3.31
Dept 723 - HISTORIC DISTRICT						
101-723-958.000	HISTORIC DIST COMMISSION EXP	750.00	750.00	235.00	515.00	31.33
Total Dept 723 - HISTORIC DISTRICT		750.00	750.00	235.00	515.00	31.33
Dept 906 - DEBT SERVICE						
101-906-994.006	INTEREST EXPENSE - GF - CITY HALL	2,050.00	2,050.00	0.00	2,050.00	0.00
Total Dept 906 - DEBT SERVICE		2,050.00	2,050.00	0.00	2,050.00	0.00
TOTAL EXPENDITURES		927,341.00	927,341.00	219,134.43	708,206.57	23.63
Fund 101 - GENERAL:						
TOTAL REVENUES		931,668.00	931,668.00	389,564.72	542,103.28	41.81
TOTAL EXPENDITURES		927,341.00	927,341.00	219,134.43	708,206.57	23.63
NET OF REVENUES & EXPENDITURES		4,327.00	4,327.00	170,430.29	(166,103.29)	3,938.76

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025	AVAILABLE BALANCE	% BDGT USED
Fund 202 - MAJOR STREET						
Revenues						
Dept 000 - GENERAL						
202-000-574.000	STATE SHARED REVENUES	88,000.00	88,000.00	30,571.45	57,428.55	34.74
Total Dept 000 - GENERAL		88,000.00	88,000.00	30,571.45	57,428.55	34.74
TOTAL REVENUES		88,000.00	88,000.00	30,571.45	57,428.55	34.74
Expenditures						
Dept 451 - NON-WINTER						
202-451-703.005	SALARY - NON-WINTER MAINTENANCE	15,000.00	15,000.00	4,894.37	10,105.63	32.63
202-451-703.008	SALARY - NON-WINTER O/T MAINT	2,500.00	2,500.00	372.22	2,127.78	14.89
202-451-715.000	CITY FICA EXPENSE	1,339.00	1,339.00	402.90	936.10	30.09
202-451-726.001	SUPPLIES & MTLS - NON-WINTER MAINT	1,840.00	1,840.00	540.45	1,299.55	29.37
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		26,079.00	26,079.00	6,209.94	19,869.06	23.81
Dept 452 - TRAFFIC						
202-452-945.000	EQUIPMENT RENTAL	7,000.00	7,000.00	2,008.90	4,991.10	28.70
Total Dept 452 - TRAFFIC		7,000.00	7,000.00	2,008.90	4,991.10	28.70
Dept 453 - WINTER						
202-453-703.006	SALARY - WINTER MAINTENANCE	15,500.00	15,500.00	0.00	15,500.00	0.00
202-453-703.009	SALARY - WINTER MAINT O/T	7,000.00	7,000.00	0.00	7,000.00	0.00
202-453-715.000	CITY FICA EXPENSE	1,721.00	1,721.00	0.00	1,721.00	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	1,400.00	1,400.00	0.00	1,400.00	0.00
202-453-778.001	SALT - WINTER MAINTENANCE	6,500.00	6,500.00	0.00	6,500.00	0.00
202-453-945.001	EQUIPMENT RENTAL - WINTER	9,000.00	9,000.00	0.00	9,000.00	0.00
Total Dept 453 - WINTER		41,971.00	41,971.00	0.00	41,971.00	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	10,000.00	10,000.00	0.00	10,000.00	0.00
Total Dept 999 - TRANSFERS OUT		10,000.00	10,000.00	0.00	10,000.00	0.00
TOTAL EXPENDITURES		87,050.00	87,050.00	8,218.84	78,831.16	9.44

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025	AVAILABLE BALANCE	% BDGT USED
Fund 202 - MAJOR STREET						
Fund 202 - MAJOR STREET:						
TOTAL REVENUES		88,000.00	88,000.00	30,571.45	57,428.55	34.74
TOTAL EXPENDITURES		87,050.00	87,050.00	8,218.84	78,831.16	9.44
NET OF REVENUES & EXPENDITURES		950.00	950.00	22,352.61	(21,402.61)	2,352.91

PERIOD ENDING 09/30/2025

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025	AVAILABLE BALANCE	% BDGT USED
Fund 203 - LOCAL STREET						
Revenues						
Dept 000 - GENERAL						
203-000-574.000	STATE SHARED REVENUES	31,000.00	31,000.00	10,635.36	20,364.64	34.31
203-000-699.202	TRANSFER IN FROM MAJOR ROAD FUND	10,000.00	10,000.00	0.00	10,000.00	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		141,000.00	141,000.00	10,635.36	130,364.64	7.54
TOTAL REVENUES		141,000.00	141,000.00	10,635.36	130,364.64	7.54
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	6,000.00	6,000.00	1,810.27	4,189.73	30.17
203-451-703.008	SALARY - NON-WINTER O/T MAINT	1,000.00	1,000.00	137.66	862.34	13.77
203-451-715.000	CITY FICA EXPENSE	536.00	536.00	149.00	387.00	27.80
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	1,000.00	1,000.00	1,250.00	(250.00)	125.00
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		13,961.00	13,961.00	3,346.93	10,614.07	23.97
Dept 452 - TRAFFIC						
203-452-945.000	EQUIPMENT RENTAL	5,000.00	5,000.00	1,162.05	3,837.95	23.24
Total Dept 452 - TRAFFIC		5,000.00	5,000.00	1,162.05	3,837.95	23.24
Dept 453 - WINTER						
203-453-703.006	SALARY - WINTER MAINTENANCE	6,100.00	6,100.00	0.00	6,100.00	0.00
203-453-703.009	SALARY - WINTER MAINT O/T	3,000.00	3,000.00	0.00	3,000.00	0.00
203-453-715.000	CITY FICA EXPENSE	696.00	696.00	0.00	696.00	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	2,750.00	2,750.00	0.00	2,750.00	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		20,421.00	20,421.00	0.00	20,421.00	0.00
Dept 701 - PLANNING						
203-701-810.001	ENGINEERING SERVICES	1,000.00	1,000.00	0.00	1,000.00	0.00
Total Dept 701 - PLANNING		1,000.00	1,000.00	0.00	1,000.00	0.00

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025	AVAILABLE BALANCE	% BDGT USED
Fund 203 - LOCAL STREET						
Expenditures						
TOTAL EXPENDITURES		140,382.00	140,382.00	4,508.98	135,873.02	3.21
Fund 203 - LOCAL STREET:						
TOTAL REVENUES		141,000.00	141,000.00	10,635.36	130,364.64	7.54
TOTAL EXPENDITURES		140,382.00	140,382.00	4,508.98	135,873.02	3.21
NET OF REVENUES & EXPENDITURES		618.00	618.00	6,126.38	(5,508.38)	991.32

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025	AVAILABLE BALANCE	% BDGT USED
Fund 231 - PARKING METER FUND						
Revenues						
Dept 000 - GENERAL						
231-000-643.000	EV CHARGING STATIONS	175.00	175.00	76.93	98.07	43.96
231-000-652.000	PARKING KIOSK FEES	90,000.00	90,000.00	27,751.89	62,248.11	30.84
231-000-657.000	PARKING CITATIONS	4,800.00	4,800.00	985.00	3,815.00	20.52
231-000-699.390	TRANSFER IN FROM FUND BALANCE	70,000.00	70,000.00	0.00	70,000.00	0.00
Total Dept 000 - GENERAL		164,975.00	164,975.00	28,813.82	136,161.18	17.47
TOTAL REVENUES		164,975.00	164,975.00	28,813.82	136,161.18	17.47
Expenditures						
Dept 172 - ADMINISTRATION						
231-172-704.000	WAGES - ENFORCEMENT OFFICER	16,000.00	16,000.00	3,461.50	12,538.50	21.63
231-172-715.000	CITY FICA EXPENSE	1,224.00	1,224.00	264.80	959.20	21.63
231-172-719.000	CITY SUTA MESC EXPENSE	20.00	20.00	2.43	17.57	12.15
231-172-726.006	PARKING KIOSK SUPPLIES	1,500.00	1,500.00	455.00	1,045.00	30.33
231-172-760.000	PHONE EQIUPMENT	1,600.00	1,600.00	208.26	1,391.74	13.02
231-172-955.000	MISC EXPENSE	14,000.00	14,000.00	3,391.08	10,608.92	24.22
231-172-960.000	BANK FEES	8,500.00	8,500.00	2,068.38	6,431.62	24.33
Total Dept 172 - ADMINISTRATION		42,844.00	42,844.00	9,851.45	32,992.55	22.99
Dept 449 - ROAD COMMISSION/STREET DEPT (ACT 51)						
231-449-971.000	STREET CONSTRUCTION	70,000.00	70,000.00	0.00	70,000.00	0.00
Total Dept 449 - ROAD COMMISSION/STREET DEPT (ACT 51)		70,000.00	70,000.00	0.00	70,000.00	0.00
TOTAL EXPENDITURES		112,844.00	112,844.00	9,851.45	102,992.55	8.73
Fund 231 - PARKING METER FUND:						
TOTAL REVENUES		164,975.00	164,975.00	28,813.82	136,161.18	17.47
TOTAL EXPENDITURES		112,844.00	112,844.00	9,851.45	102,992.55	8.73
NET OF REVENUES & EXPENDITURES		52,131.00	52,131.00	18,962.37	33,168.63	36.37

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025	AVAILABLE BALANCE	% BDGT USED
Fund 401 - CAPITAL PROJECT FUND						
Revenues						
Dept 000 - GENERAL						
401-000-699.101	TRANSFER IN FROM GENERAL FUND	83,200.00	83,200.00	0.00	83,200.00	0.00
Total Dept 000 - GENERAL		83,200.00	83,200.00	0.00	83,200.00	0.00
TOTAL REVENUES		83,200.00	83,200.00	0.00	83,200.00	0.00
Expenditures						
Dept 265 - BUILDING AND GROUNDS						
401-265-805.001	PROFESSIONAL & CONTRACTUAL SERVICES	3,500.00	3,500.00	0.00	3,500.00	0.00
Total Dept 265 - BUILDING AND GROUNDS		3,500.00	3,500.00	0.00	3,500.00	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	2,188.06	(1,188.06)	218.81
401-446-930.007	SAFETY CROSSWALK PAINT/TAPE	5,200.00	5,200.00	0.00	5,200.00	0.00
Total Dept 446 - HIGHWAY, STREETS, BRIDGES		11,200.00	11,200.00	2,188.06	9,011.94	19.54
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	60,000.00	60,000.00	0.00	60,000.00	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		68,500.00	68,500.00	0.00	68,500.00	0.00
TOTAL EXPENDITURES		83,200.00	83,200.00	2,188.06	81,011.94	2.63
Fund 401 - CAPITAL PROJECT FUND:						
TOTAL REVENUES		83,200.00	83,200.00	0.00	83,200.00	0.00
TOTAL EXPENDITURES		83,200.00	83,200.00	2,188.06	81,011.94	2.63
NET OF REVENUES & EXPENDITURES		0.00	0.00	(2,188.06)	2,188.06	100.00
TOTAL REVENUES - ALL FUNDS		1,408,843.00	1,408,843.00	459,585.35	949,257.65	32.62
TOTAL EXPENDITURES - ALL FUNDS		1,350,817.00	1,350,817.00	243,901.76	1,106,915.24	18.06
NET OF REVENUES & EXPENDITURES		58,026.00	58,026.00	215,683.59	(157,657.59)	371.70

ROSATI, SCHULTZ, JOPPICH & AMTSBUECHLER, P.C.
27555 Executive Drive, Suite 250
Farmington Hills, MI 48331
(248) 489-4100 Tax ID# 38-3107356

September 12, 2025

City of the Village of Clarkston
Attn: Jonathan Smith, City Manager
375 Depot Road
Clarkston, MI 48346

Invoice # 1084220

In Reference To: General Legal Services as Assistant City Attorney

Professional Services Rendered Through August 31, 2025

Date	Atty	Description	Hrs/Rate	Amount
8/1/2025	KBK	Correspondence to J. Smith in response to Complaint regarding closure of Miller Street to through traffic	0.30 150.00/hr	45.00
8/6/2025	KBK	Review of City Charter to determine requirements for adopting and codifying City ordinances; Multiple correspondence with J. Smith regarding same	0.50 150.00/hr	75.00
8/7/2025	KBK	Receipt/review of draft agenda for August 11, 2025 Council Meeting	0.10 150.00/hr	15.00
8/21/2025	KBK	Multiple correspondence with J. Smith regarding Pagefreezer demand for payment of late invoice	0.50 150.00/hr	75.00
	KBK	Review of City Charter and Ordinances regarding requirement to take oath of office; Multiple correspondence with J. Smith regarding same	1.20 150.00/hr	180.00
8/22/2025	KBK	Multiple correspondence with J. Smith and J. Fisher regarding possible ordinance amendment to appoint building official	0.20 150.00/hr	30.00
		For professional services rendered	2.80	$420.00

		Amount
	Previous balance	$705.00
8/21/2025	Payment - thank you. Check No. 12063	($705.00)
	Balance due	$420.00

Please include your Invoice Number on your payment. Thank you.

ROSATI, SCHULTZ, JOPPICH & AMTSBUECHLER, P.C.
27555 Executive Drive, Suite 250
Farmington Hills, MI 48331
(248) 489-4100 Tax ID# 38-3107356

September 12, 2025

City of the Village of Clarkston
Attn: Jonathan Smith, City Manager
375 Depot Road
Clarkston, MI 48346

Invoice # 1084221

In Reference To: Richard Bisio vs. Vilage of Clarkston (1st Suit)
Oakland County Circuit Court (24-211358-AA)/Court of Appeals (375553)

Professional Services Rendered Through August 31, 2025

			Hrs/Rate	Amount
8/18/2025	KBK	Review of Appellant's Brief and Appendix on Appeal	2.90 150.00/hr	435.00
8/19/2025	KBK	Review of cases and authority cited by Appellant in Appeal Brief	1.70 150.00/hr	255.00
8/21/2025	KBK	Receipt/review of Notice of Denial of Motion for Preemptory Reversal	0.10 150.00/hr	15.00
8/27/2025	KBK	Legal research in preparation for drafting City's Brief on Appeal	2.50 150.00/hr	375.00
	KBK	Preparation of City's Brief on Appeal	5.90 150.00/hr	885.00
8/28/2025	AMM	Continued preparation of Appellee's Brief on Appeal	1.10 150.00/hr	165.00
		For professional services rendered	14.20	$2,130.00
		Previous balance		$300.00
8/21/2025		Payment - thank you. Check No. 12063		($300.00)

JS

Rosati, Schultz, Joppich & Amtsbuechler, P.C.

	Amount
Balance due	$2,130.00

Please include your Invoice Number on your payment. Thank you.

ROSATI, SCHULTZ, JOPPICH & AMTSBUECHLER, P.C.
27555 Executive Drive, Suite 250
Farmington Hills, MI 48331
(248) 489-4100 Tax ID# 38-3107356

September 12, 2025

City of the Village of Clarkston
Attn: Jonathan Smith, City Manager
375 Depot Road
Clarkston, MI 48346

Invoice # 1084222

In Reference To: Richard Bisio vs. Vilage of Clarkston (2nd Suit)
Oakland County Circuit Court Case No. 25-214780-AA

Professional Services Rendered Through August 31, 2025

			Hrs/Rate	Amount
8/18/2025	KBK	Receipt/review of Substitution of Counsel for Secretary of State	0.10 150.00/hr	15.00
8/20/2025	KBK	Receipt/review of Order for Oral Argument	0.20 150.00/hr	30.00
		For professional services rendered	0.30	$45.00
		Previous balance		$495.00
8/21/2025		Payment - thank you. Check No. 12063		($495.00)
		Balance due		$45.00

Please include your Invoice Number on your payment. Thank you.

Rosati, Schultz, Joppich & Amtsbuechler, P.C.

ROSATI, SCHULTZ, JOPPICH & AMTSBUECHLER, P.C.
27555 Executive Drive, Suite 250
Farmington Hills, MI 48331
(248) 489-4100 Tax ID# 38-3107356

September 12, 2025

City of the Village of Clarkston
Attn: Jonathan Smith, City Manager
375 Depot Road
Clarkston, MI 48346

Invoice # 1084223

In Reference To: Prosecutions

Professional Services Rendered Through August 31, 2025

			Hrs/Rate	Amount
8/4/2025	KBK	Receipt/review of Notice to Appear regarding People v Huf	0.10 150.00/hr	15.00
	KBK	Receipt/review of Notice to Appear regarding People v Baker	0.10 150.00/hr	15.00
	KBK	Receipt/review of Notice to Appear regarding People v Aldahwah	0.10 150.00/hr	15.00
	KBK	Receipt/review of Notice to Appear regarding People v Johnson	0.10 150.00/hr	15.00
8/18/2025	KBK	Receipt/review of Notice of Appearance and demand for discovery regarding City of Clarkston v Alshaikhabobakr	0.10 150.00/hr	15.00
8/19/2025	KBK	Receipt/review of ticket regarding People v Smith for September 3, 2025 pre-trial	0.10 150.00/hr	15.00
8/21/2025	KBK	Receipt/review of Judge Fabrizio's docket for September 3, 2025	0.10 150.00/hr	15.00

			Hrs/Rate	Amount
8/21/2025	KBK	Receipt/review of Judge Kostin's docket for September 3, 2025	0.10 150.00/hr	15.00
8/25/2025	KBK	Receipt/review of Appearance and Demand for Discovery from Defense counsel regarding Clarkston v Fejzulai	0.10 150.00/hr	15.00
	KBK	Receipt/review of Notice of Appearance and Request to Appear by Zoom regarding Clarkston v Huf; Multiple correspondence with defense counsel	0.30 150.00/hr	45.00
	KBK	Attend LEIN training for 2025-2026	0.50 150.00/hr	75.00
8/26/2025	KBK	Preparation of plea forms for September 3, 2025 prosecutions	0.50 150.00/hr	75.00
	KBK	Receipt/review of Medical Certification for defendant regarding Clarkston v Hartwick	0.10 150.00/hr	15.00
8/27/2025	KBK	Telephone conference with defense counsel regarding Clarkston v Isgrigg; Receipt/review ticket	0.20 150.00/hr	30.00
		For professional services rendered	2.50	$375.00
		Previous balance		$195.00
8/21/2025		Payment - thank you. Check No. 12063		($195.00)
		Balance due		$375.00

Please include your Invoice Number on your payment. Thank you.

ROSATI, SCHULTZ, JOPPICH & AMTSBUECHLER, P.C.
27555 Executive Drive, Suite 250
Farmington Hills, MI 48331
(248) 489-4100 Tax ID# 38-3107356

October 16, 2025

City of the Village of Clarkston
Attn: Jonathan Smith, City Manager
375 Depot Road
Clarkston, MI 48346

Invoice # 1084363

In Reference To: General Legal Services as Assistant City Attorney

Professional Services Rendered Through September 30, 2025

			Hrs/Rate	Amount
9/24/2025	KBK	Multiple correspondence regarding Independence Township Supervisor threatened cancellation of various contracts with City	0.20 150.00/hr	30.00
		For professional services rendered	0.20	$30.00
		Previous balance		$420.00
10/13/2025		Payment - thank you. Check No. 12115		($420.00)
		Balance due		$30.00

Please include your Invoice Number on your payment. Thank you.

Rosati, Schultz, Joppich & Amtsbuechler, P.C.

ROSATI, SCHULTZ, JOPPICH & AMTSBUECHLER, P.C.
27555 Executive Drive, Suite 250
Farmington Hills, MI 48331
(248) 489-4100 Tax ID# 38-3107356

October 16, 2025

City of the Village of Clarkston
Attn: Jonathan Smith, City Manager
375 Depot Road
Clarkston, MI 48346

Invoice # 1084364

In Reference To: Richard Bisio vs. Vilage of Clarkston (1st Suit)
Oakland County Circuit Court (24-211358-AA)/Court of Appeals (375553)

Professional Services Rendered Through September 30, 2025

			Hrs/Rate	Amount
9/12/2025	KBK	Correspondence to J. Smith forwarding all Briefs on Appeal	0.10 150.00/hr	15.00
	KBK	Receipt/review of Appellant's Reply Brief	0.90 150.00/hr	135.00
		For professional services rendered	1.00	$150.00
		Previous balance		$2,130.00
10/13/2025		Payment - thank you. Check No. 12115		($2,130.00)
		Balance due		$150.00

Please include your Invoice Number on your payment. Thank you.

Rosati, Schultz, Joppich & Amtsbuechler, P.C.

ROSATI, SCHULTZ, JOPPICH & AMTSBUECHLER, P.C.
27555 Executive Drive, Suite 250
Farmington Hills, MI 48331
(248) 489-4100 Tax ID# 38-3107356

October 16, 2025

City of the Village of Clarkston
Attn: Jonathan Smith, City Manager
375 Depot Road
Clarkston, MI 48346

Invoice # 1084365

In Reference To: Richard Bisio vs. Vilage of Clarkston (2nd Suit)
Oakland County Circuit Court Case No. 25-214780-AA

Professional Services Rendered Through September 30, 2025

			Hrs/Rate	Amount
9/10/2025	KBK	Receipt/review of Order to Provide Complete Certified Record directed to Bureau of Elections; Correspondence to J. Fisher forwarding same	0.10 150.00/hr	15.00
		For professional services rendered	0.10	$15.00
		Previous balance		$45.00
10/13/2025		Payment - thank you. Check No. 12115		($45.00)
		Balance due		$15.00

JS

Please include your Invoice Number on your payment. Thank you.

Rosati, Schultz, Joppich & Amtsbuechler, P.C.

ROSATI, SCHULTZ, JOPPICH & AMTSBUECHLER, P.C.
27555 Executive Drive, Suite 250
Farmington Hills, MI 48331
(248) 489-4100 Tax ID# 38-3107356

October 16, 2025

City of the Village of Clarkston
Attn: Jonathan Smith, City Manager
375 Depot Road
Clarkston, MI 48346

Invoice # 1084366

In Reference To: Prosecutions

Professional Services Rendered Through September 30, 2025

			Hrs/Rate	Amount
9/2/2025	KBK	Correspondence to defense counsel in response to request for discovery regarding People v Fejzulai	0.10 150.00/hr	15.00
	KBK	Telephone conference with defense counsel regarding People v Aldahwah; Receipt/review citation and renewed driver's license in preparation for pre-trial hearing	0.30 150.00/hr	45.00
	KBK	Telephone conference with defense counsel regarding People v Aldahwah; Preparation of plea form; Multiple correspondence with defense counsel	0.40 150.00/hr	60.00
	KBK	Telephone conference with defense counsel regarding People v Huf; Preparation of plea form; Multiple correspondence with defense counsel	0.50 150.00/hr	75.00
9/3/2025	KBK	Appearance in court for pre-trials and formal hearings before Judges Fabrizio and Kostin	2.70 150.00/hr	405.00
9/4/2025	KBK	Receipt/review of Judge Kostin's docket for 9/17/25	0.20 150.00/hr	30.00

			Hrs/Rate	Amount
9/8/2025	KBK	Receipt/review of ticket in preparation for pre-trial hearing for *People v Baker*	0.10 150.00/hr	15.00
9/9/2025	KBK	Telephone conference with defendant regarding missed court date regarding *People v Brumm*	0.20 150.00/hr	30.00
	KBK	Receipt/review of Motion for Show Cause for Defendant regarding *People v Alshaikhabobakr*	0.10 150.00/hr	15.00
	KBK	Receipt/review of Motion for Show Cause for Defendant regarding *People v Baker*	0.10 150.00/hr	15.00
	KBK	Receipt/review of Motion for Show Cause for Defendant regarding *People v Johnson*	0.10 150.00/hr	15.00
	KBK	Receipt/review of Motion for Show Cause for Defendant regarding *People v Brumm*	0.10 150.00/hr	15.00
9/10/2025	KBK	Multiple correspondence with defense counsel regarding *People v Kisera*; Receipt/review Defendant's ticket	0.20 150.00/hr	30.00
	KBK	Receipt/review of Learner's Permit and Renewed Registration regarding *People v Brumm*	0.10 150.00/hr	15.00
	KBK	Multiple correspondence with defense counsel regarding *People v Kisera*; Receipt/review ticket; Preparation of Plea Form; Multiple correspondence with judicial clerk regarding same	0.50 150.00/hr	75.00
9/11/2025	KBK	Multiple correspondence with M. Brumm regarding *People v Levi Brumm*	0.30 150.00/hr	45.00
9/12/2025	KBK	Preparation of plea form regarding *People v Kisera;* Multiple correspondence with defense counsel regarding same	0.20 150.00/hr	30.00
	KBK	Preparation of plea form regarding *People v Isgrigg*;; Multiple correspondence with defense counsel regarding same	0.20 150.00/hr	30.00

			Hrs/Rate	Amount
9/12/2025	KBK	Preparation of plea form regarding *People v Brumm*; Multiple correspondence with M. Brumm regarding same	0.20 150.00/hr	30.00
9/15/2025	KBK	Receipt/review of 3 Notices to Appear regarding *People v Fejzulai*	0.10 150.00/hr	15.00
	KBK	Receipt/review of Notice to Appear regarding *People v Isgrigg*	0.10 150.00/hr	15.00
9/16/2025	KBK	Telephone conference with defense counsel regarding *People v Kola*	0.10 150.00/hr	15.00
	KBK	Receipt/review of proof of valid license regarding *People v Kola*	0.10 150.00/hr	15.00
	KBK	Preparation of proposed plea form regarding *People v* Kola	0.10 150.00/hr	15.00
	KBK	Multiple correspondence with defense counsel and Judge Kostin's Clerk regarding *People v Kola*	0.20 150.00/hr	30.00
9/17/2025	KBK	Appearance at 52-2 District Court for formal hearings, bench trials, and pre-trials	2.40 150.00/hr	360.00
9/22/2025	KBK	Correspondence to M. Brumm regarding *People vi Brumm*	0.20 150.00/hr	30.00
		For professional services rendered	9.90	$1,485.00
		Previous balance		$375.00
10/13/2025		Payment - thank you. Check No. 12115		($375.00)
		Balance due		$1,485.00

JS

Please include your Invoice Number on your payment. Thank you.

City of the Village of Clarkston

375 Depot Road
Clarkston, Michigan 48346

Resolution - Acceptance of the 24/25 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 24/25 Fiscal Year, ending June 30, 2025, and;

WHEREAS, the Auditor presented the Report in the October 27, 2025 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 24/25 Fiscal Year Audited Financial Report as submitted by City Auditor Rana Emmons of PSLZ LLP. Resolved by ________________ and supported by ________________.

Avery	Casey	Forte	Jones	Quisenberry	Rodgers	Wylie	Totals
☐ Yes	☐ Yes	☐ Yes	☐ Yes	☐ Yes	☐ Yes	☐ Yes	☐ Yes
☐ No	☐ No	☐ No	☐ No	☐ No	☐ No	☐ No	☐ No
☐ Abstain	☐ Abstain	☐ Abstain	☐ Abstain	☐ Abstain	☐ Abstain	☐ Abstain	☐ Abstain
☐ Absent	☐ Absent	☐ Absent	☐ Absent	☐ Absent	☐ Absent	☐ Absent	☐ Absent

☐ **Resolution is Adopted**

☐ **Resolution is Defeated**

____
Angela Guillen, City Clerk

October 27, 2025
____
Date

CITY OF THE VILLAGE OF CLARKSTON
Oakland County, Michigan

AUDITED FINANCIAL REPORT

For the Fiscal Year Ended
June 30, 2025

PSLZ PLLC - Certified Public Accountants

CITY OF THE VILLAGE OF CLARKSTON
For the Year Ended June 30, 2025

Table of Contents

CITY OF THE VILLAGE OF CLARKSTON
For the Year Ended June 30, 2025

Table of Contents

PSLZ PLLC
Certified Public Accountants

19500 Victor Parkway
Suite 460
Livonia, MI 48152

Jane F. Wang, C.P.A.
Rana M. Emmons, C.P.A.
Susan H. Bertram, C.P.A.
Deborah M. Gulledge-Johnson, C.P.A.

Kaitlin J. McDuff, C.P.A.
Kevin F. Kurkie, C.P.A.

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

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, 2025, 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, 2025, 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

PSLZ PLLC
Certified Public Accountants

October 15, 2025

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, 2025:

City of Clarkston - Net Position

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Current and Other Assets	$ 670,394	$ 592,343	$ 594,960	$ 692,201	$ 1,265,354	$ 1,284,544
Capital Assets	2,074,071	2,164,656	114,486	119,555	2,188,557	2,284,211
Total Assets	2,744,465	2,756,999	709,446	811,756	3,453,911	3,568,755
Long-term Liabilities						
Outstanding	-	-	-	-	-	-
Other Liabilities	20,529	66,553	73,457	71,254	93,986	137,807
Total Liabilities	20,529	66,553	73,457	71,254	93,986	137,807
Net Position:						
Net Investment						
in Capital Assets	2,074,071	2,164,656	114,486	119,555	2,188,557	2,284,211
Restricted	360,449	261,986	-	-	360,449	261,986
Unrestricted	289,416	263,804	521,503	620,947	810,919	884,751
Total Net Position	$ 2,723,936	$ 2,690,446	$ 635,989	$ 740,502	$ 3,359,925	$ 3,430,948

The following table shows the changes of the net position during the year ended June 30, 2025:

City of Clarkston - Change in Net Position

	Governmental Activities 2025	Governmental Activities 2024	Business-type Activities 2025	Business-type Activities 2024	Total 2025	Total 2024
Program Revenues:						
Charges for Services	$ 170,105	$ 171,441	$ 396,117	$ 279,289	$ 566,222	$ 450,730
Operating Grants & Contributions	238,161	137,144	-	-	238,161	137,144
Capital Grants & Contributions	65,778	131,042	-	-	65,778	131,042
General Revenues:						
Property Taxes	653,820	793,601	-	-	653,820	793,601
State Shared Revenues	112,467	112,612	-	-	112,467	112,612
Franchise Fees	14,436	17,394	-	-	14,436	17,394
Unrestricted Investment Earnings	4,689	3,248	6,910	5,341	11,599	8,589
Total Revenues	1,259,456	1,366,482	403,027	284,630	1,662,483	1,651,112
Program Expenses:						
General Government	381,672	336,099	-	-	381,672	336,099
Public Safety	385,785	358,035	-	-	385,785	358,035
Public Works	434,812	567,802	-	-	434,812	567,802
Community Development	8,543	15,991	-	-	8,543	15,991
Recreation and Cultural	12,911	12,659	-	-	12,911	12,659
Interest on Long-Term Debt	2,243	10,531	-	-	2,243	10,531
Water	-	-	194,024	-	194,024	-
Sewer	-	-	313,516	291,396	313,516	291,396
Total Expenses	1,225,966	1,301,117	507,540	291,396	1,733,506	1,592,513
Change in Net Position	$ 33,490	$ 65,365	$ (104,513)	$ (6,766)	$ (71,023)	$ 58,599

The City had an increase of $33,490 in net position in its governmental activities for the fiscal year ended June 30, 2025, compared to a $65,365 increase for the fiscal year ended June 30, 2024. Property tax revenues decreased $139,781 over the prior year as the City no longer levies the debt millage, as the general obligation debt has been paid off.

Governmental Activities

General Fund revenues exceeded expenditures in fiscal year 2025 by $43,140, as compared to $44,927 in fiscal year 2024. Governmental activity revenues for fiscal year 2025 decreased by $107,026 over the prior year. The current year includes a refund of $96,220 of overpaid public safety amounts from prior years, $65,778 of state grant revenues for the Mill Pond dam project design, less the decrease in property tax revenue of $139,781 from not levying the debt millage.

Analysis of Individual Funds

Of the City's governmental funds, the General, Major and Local Streets, 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 $43,140, which included $64,819 of transfers out to the Capital Projects Fund.

General Fund Budgetary Highlights

The General Fund original budgeted revenues remained unchanged, and the original budgeted expenditures were increased by $6,751 through budget amendments for increases in the police and fire expenditures.

Capital Assets

During fiscal year 2025, capital asset additions included the Mill Pond dam project design and also the sidewalk replacement project. Annual depreciation expense of $209,820 has been recorded for fiscal year 2025.

Economic Factors

The City has adopted a balanced budget for their fiscal year 2025-2026. The City is anticipating a modest increase in property tax revenues and a slight increase in state shared revenues based on State projections.

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, 2025

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and Cash Equivalents	$ 627,131	$ 299,866	$ 926,997
Receivables (net of allowance for uncollectibles)			
Accounts	5,557	40,162	45,719
Due from Other Governmental Units	37,706	50,000	87,706
Advance to Other Funds	-	204,932	204,932
Capital Assets (net of accumulated depreciation)	2,074,071	114,486	2,188,557
Total Assets	2,744,465	709,446	3,453,911
LIABILITIES			
Accounts Payable	15,955	73,457	89,412
Accrued Liabilities	4,574	-	4,574
Total Liabilities	20,529	73,457	93,986
NET POSITION			
Net Investment in Capital Assets	2,074,071	114,486	2,188,557
Restricted for:			
Streets	320,968	-	320,968
Mill Pond Lake Improvements	17,230	-	17,230
Mill Pond Dam Project	17,528	-	17,528
Other	4,723	-	4,723
Unrestricted	289,416	521,503	810,919
Total Net Position	$ 2,723,936	$ 635,989	$ 3,359,925

The notes to the financial statements are an integral part of this statement.

CITY OF THE VILLAGE OF CLARKSTON
Statement of Activities
For the Year Ended June 30, 2025

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Functions/Programs				
Primary Government:				
Governmental Activities:				
General Government	$ 381,672	$ 11,610	$ 1,017	$ -
Public Safety	385,785	25,847	100,199	-
Public Works	434,812	132,648	127,159	65,778
Community Development	8,543	-	7,500	-
Recreation and Cultural	12,911	-	2,286	-
Interest on Long-Term Debt	2,243	-	-	-
Total Governmental Activities	1,225,966	170,105	238,161	65,778
Business-type Activities:				
Water	194,024	53,554	-	-
Sewer	313,516	342,563	-	-
Total Business-type Activities	507,540	396,117	-	-
Total Primary Government	$ 1,733,506	$ 566,222	$ 238,161	$ 65,778

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

The notes to the financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-type Activities	Total
$ (369,045)	$ -	$ (369,045)
(259,739)	-	(259,739)
(109,227)	-	(109,227)
(1,043)	-	(1,043)
(10,625)	-	(10,625)
(2,243)	-	(2,243)
(751,922)	-	(751,922)
-	(140,470)	(140,470)
-	29,047	29,047
-	(111,423)	(111,423)
(751,922)	(111,423)	(863,345)
653,820	-	653,820
112,467	-	112,467
4,689	6,910	11,599
14,436	-	14,436
785,412	6,910	792,322
33,490	(104,513)	(71,023)
2,690,446	740,502	3,430,948
$ 2,723,936	$ 635,989	$ 3,359,925

The notes to the financial statements are an integral part of this statement.

CITY OF THE VILLAGE OF CLARKSTON
Balance Sheet
Governmental Funds
June 30, 2025

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and Cash Equivalents	$ 307,681	$ 319,450	$ 627,131
Receivables (net of allowance for uncollectibles)			
Accounts	5,557	-	5,557
Due from State	18,349	19,357	37,706
Total Assets	$ 331,587	$ 338,807	$ 670,394
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts Payable	$ 15,346	$ 609	$ 15,955
Accrued and Other Liabilities	4,574	-	4,574
Total Liabilities	19,920	609	20,529
Fund Balances:			
Restricted for:			
Streets	-	320,968	320,968
Mill Pond Lake Improvements	-	17,230	17,230
Mill Pond Dam Project	17,528	-	17,528
Sign Maintenance	3,796	-	3,796
Other	927	-	927
Unassigned	289,416	-	289,416
Total Fund Balance	311,667	338,198	649,865
Total Liabilities and Fund Balance	$ 331,587	$ 338,807	

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.	2,074,071
Net Position of Governmental Activities	$ 2,723,936

The notes to the financial statements are an integral part of this statement.

CITY OF THE VILLAGE OF CLARKSTON
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2025

	General	Other Governmental Funds	Total Governmental Funds
Revenues			
Property Taxes	$ 653,820	$ -	$ 653,820
Licenses and Permits	25,847	-	25,847
Intergovernmental:			
Federal, State and Local	186,762	121,439	308,201
Charges for Services	29,830	107,606	137,436
Fines and Forfeitures	3,979	-	3,979
Franchise Fees	14,436	-	14,436
Special Assessments	-	5,720	5,720
Interest	4,664	25	4,689
Other	105,328	-	105,328
Total Revenues	1,024,666	234,790	1,259,456
Expenditures			
Current:			
General Government	364,127	-	364,127
Public Safety	385,785	-	385,785
Public Works	78,698	153,855	232,553
Community Development	8,543	-	8,543
Recreation and Cultural	3,550	-	3,550
Debt Service:			
Interest and Other Charges	2,243	-	2,243
Capital Outlay	73,761	64,819	138,580
Total Expenditures	916,707	218,674	1,135,381
Excess (Deficiency) of Revenues Over Expenditures	107,959	16,116	124,075
Other Financing Sources (Uses)			
Transfers In	-	109,819	109,819
Transfers Out	(64,819)	(45,000)	(109,819)
Total Other Financing Sources(Uses)	(64,819)	64,819	-
Net Change in Fund Balance	43,140	80,935	124,075
Fund Balance - Beginning	268,527	257,263	525,790
Fund Balance - Ending	$ 311,667	$ 338,198	$ 649,865

The notes to the financial statements are an integral part of this statement.

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, 2025

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

Net change in fund balance - total governmental funds		$	124,075
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		119,235
	Depreciation Expense		(209,820)
Change in net position in governmental activities		$	33,490

The notes to the financial statements are an integral part of this statement.

CITY OF THE VILLAGE OF CLARKSTON
Statement of Net Position
Proprietary Funds
June 30, 2025

	Enterprise Funds		
	Water Fund	Sewer Fund	Total
ASSETS			
Current Assets:			
Cash and Cash Equivalents	$ 93,308	$ 206,558	$ 299,866
Accounts Receivable	-	40,162	40,162
Due from Other Governmental Units	50,000	-	50,000
Total Current Assets	143,308	246,720	390,028
Noncurrent Assets:			
Advance to Other Funds	204,932	-	204,932
Capital Assets	-	1,307,675	1,307,675
Less: Accumulated Depreciation	-	(1,193,189)	(1,193,189)
Net Capital Assets	-	114,486	114,486
Total Assets	348,240	361,206	709,446
LIABILITIES			
Current Liabilities:			
Accounts Payable	-	73,457	73,457
NET POSITION			
Net Investment in Capital Assets	-	114,486	114,486
Unrestricted	348,240	173,263	521,503
Total Net Position	$ 348,240	$ 287,749	$ 635,989

The notes to the financial statements are an integral part of this statement.

CITY OF THE VILLAGE OF CLARKSTON
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Fund
For the Year Ended June 30, 2025

	Enterprise Funds		
	Water Fund	Sewer Fund	Total
Operating Revenues:			
Sewer Usage Charges	$ -	$ 338,739	$ 338,739
Water Connection Fees	53,554	-	53,554
Penalty Charges	-	3,824	3,824
Total Operating Revenues	53,554	342,563	396,117
Operating Expenses:			
Contractual Services	194,024	307,253	501,277
Postage and Supplies	-	1,194	1,194
Depreciation	-	5,069	5,069
Total Operating Expenses	194,024	313,516	507,540
Operating Income (Loss)	(140,470)	29,047	(111,423)
Non-Operating Revenues:			
Interest Earned	6,907	3	6,910
Change in Net Position	(133,563)	29,050	(104,513)
Net Position, Beginning	481,803	258,699	740,502
Net Position, Ending	$ 348,240	$ 287,749	$ 635,989

The notes to the financial statements are an integral part of this statement.

CITY OF THE VILLAGE OF CLARKSTON
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2025

	Enterprise Funds		
	Water Fund	Sewer Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	$ 53,554	$ 333,001	$ 386,555
Payments to Suppliers	(194,024)	(306,244)	(500,268)
Net Cash Provided (Used) by Operating Activities	(140,470)	26,757	(113,713)
CASH FLOWS FROM INVESTING ACTIVITIES			
(Increase) Decrease in Advance to Other Funds	19,394	-	19,394
Interest Earned	6,907	3	6,910
Net Cash Provided (Used) by Investing Activities	26,301	3	26,304
Net Increase (Decrease) in Cash and Cash Equivalents	(114,169)	26,760	(87,409)
Cash and Cash Equivalents, Beginning	207,477	179,798	387,275
Cash and Cash Equivalents, Ending	$ 93,308	$ 206,558	$ 299,866
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	$ (140,470)	$ 29,047	$ (111,423)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	-	5,069	5,069
(Increase) Decrease in Receivables	-	(9,562)	(9,562)
Increase (Decrease) in Accounts Payable	-	2,203	2,203
Net Cash Provided by Operating Activities	$ (140,470)	$ 26,757	$ (113,713)

The notes to the financial statements are an integral part of this statement.

CITY OF THE VILLAGE OF CLARKSTON
Statement of Net Position
Fiduciary Funds
June 30, 2025

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

CITY OF THE VILLAGE OF CLARKSTON
Statement of Changes in Net Position
Fiduciary Funds
June 30, 2025

		Custodial Fund
Additions:		
Taxes Collected for Other Governments	$	1,716,364
Deductions:		
Payments of Taxes to Other Governments		1,716,364
Change in Net Position		-
Net Position - Beginning of year		-
Net Position - End of year	$	-

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.

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 fund:

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.

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

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 two enterprise funds, which are the Water Fund and the Sewer Fund. The Water Fund accounts for repairs and maintenance of the water system, The Sewer Fund accounts for the operation, maintenance, and distribution of the sewage system.

Fiduciary Funds

Fiduciary Funds account for assets held by the City in a trustee capacity or as an agent on behalf of others. Fiduciary funds include the Custodial Fund.

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.

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.

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:

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

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.

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 2021, 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, 2025.

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 2025 in the General Fund clerk $790, building and grounds $1,850, building inspections $290, street lighting $1,773, and special events expense $750.

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, 2025 are as follows:

Cumulative Balance at June 30, 2024	$ (13,130)
Fees Collected in Fiscal Year 2025	25,847
Expenditures in Fiscal Year 2025	(30,545)
Cumulative Balance at June 30, 2025	$ (17,828)

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, 2025, the City's book balance of its deposits was $928,497, of which $560,628 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	$ 926,997
Statement of Fiduciary Assets and Liabilities	1,500
Total	$ 928,497

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:

Deposits and Investments	Fair Value	Weighted Average Maturity
Savings and Checking Accounts	$ 709,145	Demand
Government Investment Pool	220,352	360 days
	$ 928,497	

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:

Investments	Fair Value	Rating	Rating Organization
Government Investment Pool	$220,352	N/A	N/A

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, 2025, 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:

Investments	Fair Value
Government Investment Pool	$ 220,352

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.

III. DETAILED NOTES ON ALL FUNDS – Continued

B. Capital Assets

Capital asset activity for the year ended June 30, 2025 was as follows:

Governmental Activities:	Beginning Balance	Additions	Deletions	Ending Balance
Capital Assets, being depreciated:				
Building and Improvements	$ 483,577	$ -	$ -	$ 483,577
Land Improvements	241,926	-	-	241,926
Machinery and Equipment	617,627	-	(13,359)	604,268
Infrastructure	1,775,839	119,235	-	1,895,074
Infrastructure-Water System	4,278,140	-	-	4,278,140
	7,397,109	119,235	(13,359)	7,502,985
Less: Accumulated Depreciation:				
Building and Improvements	(141,948)	(14,382)	-	(156,330)
Land Improvements	(146,556)	(9,763)	-	(156,319)
Machinery and Equipment	(541,360)	(10,953)	13,359	(538,954)
Infrastructure	(1,586,146)	(32,118)	-	(1,618,264)
Infrastructure-Water System	(2,816,443)	(142,604)	-	(2,959,047)
	(5,232,453)	(209,820)	13,359	(5,428,914)
Governmental Activities Capital Assets, net	$ 2,164,656	$ (90,585)	$ -	$ 2,074,071

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

General Government	$ 17,545
Public Works	182,914
Recreation and Cultural	9,361
	$ 209,820

III. DETAILED NOTES ON ALL FUNDS – Continued

B. Capital Assets – Continued

Business-type Activities:	Beginning Balance	Additions	Deletions	Ending Balance
Capital Assets, being depreciated:				
Sewer System	$ 1,307,675	$ -	$ -	$ 1,307,675
Less: Accumulated Depreciation	(1,188,120)	(5,069)	-	(1,193,189)
Business-type Activities Capital Assets, net	$ 119,555	$ (5,069)	$ -	$ 114,486

C. Interfund Receivables, Payables and Transfers

The composition of interfund receivables and payables as of June 30, 2025, are as follows:

Advance Receivable	Advance Payable	Amount
Water Fund	General Fund	$ 204,932

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

Transfers In	Transfers Out	Amount
Capital Projects Fund	General Fund	$ 64,819
Local Street Fund	Major Street Fund	45,000
		$ 109,819

Transfers represent the following:
General Fund transferred to Capital Projects Fund to fund City projects.
Major Street Fund transferred to Local Street Fund for future road projects.

III. DETAILED NOTES ON ALL FUNDS – Continued

D. 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 2024 tax roll:

Purpose	Authorization	Authorized Rate	Rate Levied
Operating	Charter	15.00	10.9787

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.

IV. OTHER INFORMATION

B. Upcoming Accounting Pronouncements

In April 2024, the Governmental Accounting Standards Board issued Statement No. 103, *Financial Reporting Model Improvements*, which updates the accounting and financial reporting requirements related to the management's discussion and analysis; unusual or infrequent items; presentation of the proprietary fund statements; budgetary comparison information, and other changes. This statement is effective for the City's financial statements beginning with the fiscal year ending June 30, 2026.

In September 2024, the Governmental Accounting Standards Board issued Statement No. 104, *Disclosure of Certain Capital Assets*, which requires certain types of capital assets, such as lease assets, intangible assets, and subscription assets to be disclosed separately by major class of underlying asset in the capital assets note. This statement also requires additional disclosures for capital assets held for sale. This statement is effective for the City's financial statements beginning with the fiscal year ending June 30, 2026.

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, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Property Taxes	$ 646,636	$ 646,636	$ 653,006	$ 6,370
Penalties and Interest	388	388	814	426
Building Permits	24,699	24,699	25,847	1,148
Intergovernmental - Federal/CDBG	7,000	7,000	7,000	-
Intergovernmental - State	117,904	117,904	179,762	61,858
Charges for Services	30,500	30,500	29,830	(670)
Fines and Forfeitures	3,676	3,676	3,979	303
Franchise Fees	18,892	18,892	14,436	(4,456)
Interest Earnings	1,782	1,782	4,664	2,882
Other Revenues	5,400	5,400	105,328	99,928
Total Revenues	856,877	856,877	1,024,666	167,789
Expenditures:				
General Government:				
City Council	12,250	10,629	10,421	208
Clerk	47,869	47,869	48,659	(790)
Treasurer	42,694	42,694	42,338	356
Assessing	8,600	8,630	8,630	-
Elections	8,506	18,619	18,619	-
Administrative	120,994	129,694	128,479	1,215
Building and Grounds	80,646	69,796	71,646	(1,850)
Professional Services	42,500	35,340	35,335	5
	364,059	363,271	364,127	(856)
Public Safety:				
Police	157,550	159,412	159,412	-
Fire Protection	186,202	188,403	188,403	-
Code Enforcement	4,000	7,425	7,425	-
Building Inspections	30,255	30,255	30,545	(290)
	378,007	385,495	385,785	(290)
Public Works:				
Public Works	39,259	41,970	41,970	-
Highways & Streets	26,282	21,577	14,535	7,042
Street Lighting	17,500	19,494	21,267	(1,773)
Watershed	875	926	926	-
	83,916	83,967	78,698	5,269
Community Development:				
Planning	20,000	20,000	8,543	11,457
Recreation and Cultural:				
Historic District	2,000	2,000	300	1,700
Holiday Market	2,500	2,500	3,250	(750)
	4,500	4,500	3,550	950
Debt Service	2,814	2,814	2,243	571
Capital Outlay	-	-	73,761	(73,761)
Total Expenditures	853,296	860,047	916,707	(56,660)
Excess (Deficiency) of Revenues Over Expenditures	3,581	(3,170)	107,959	111,129
Other Financing Sources(Uses):				
Transfers Out	-	-	(64,819)	(64,819)
Net Change in Fund Balance	3,581	(3,170)	43,140	46,310
Fund Balance - July 1	268,527	268,527	268,527	-
Fund Balance - June 30	$ 272,108	$ 265,357	$ 311,667	$ 46,310

OTHER SUPPLEMENTAL INFORMATION

CITY OF THE VILLAGE OF CLARKSTON

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2025

	Special Revenue	Capital Projects	Total
ASSETS			
Cash	$ 319,450	$ -	$ 319,450
Due from State	19,357	-	19,357
Total Assets	$ 338,807	$ -	$ 338,807
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts Payable	$ 609	$ -	$ 609
Fund Balance:			
Restricted for Streets	320,968	-	320,968
Restricted for Mill Pond Lake Improvements	17,230	-	17,230
Total Fund Balance	338,198	-	338,198
Total Liabilities and Fund Balance	$ 338,807	$ -	$ 338,807

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, 2025

	Special Revenue	Capital Projects	Total
Revenues:			
State-Shared Revenue	$ 121,439	$ -	$ 121,439
Charges for Services	107,606	-	107,606
Special Assessments	5,720	-	5,720
Interest Earned	25	-	25
Total Revenues	234,790	-	234,790
Expenditures:			
Highways, Streets, Sidewalks and Other Maintenance	153,855	-	153,855
Capital Outlay	-	64,819	64,819
Total Expenditures	153,855	64,819	218,674
Excess (Deficiency) of Revenues Over Expenditures	80,935	(64,819)	16,116
Other Financing Sources (Uses):			
Transfers In	45,000	64,819	109,819
Transfers Out	(45,000)	-	(45,000)
Total Other Financing Sources (Uses)	-	64,819	64,819
Change in Fund Balance	80,935	-	80,935
Fund Balance - July 1	257,263	-	257,263
Fund Balance - June 30	$ 338,198	$ -	$ 338,198

CITY OF THE VILLAGE OF CLARKSTON
Nonmajor Special Revenue Funds
Combining Balance Sheet
June 30, 2025

	Major Street	Local Street	Parking Fund	Mill Pond Lake Improvement Board	Total
ASSETS					
Cash	$ 30,471	$ 131,800	$ 139,949	$ 17,230	$ 319,450
Due from State	14,362	4,995	-	-	19,357
	$ 44,833	$ 136,795	$ 139,949	$ 17,230	$ 338,807
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts Payable	$ -	$ -	$ 609	$ -	$ 609
Fund Balance:					
Restricted for Streets	44,833	136,795	139,340	-	320,968
Restricted for Mill Pond Lake Improv.	-	-	-	17,230	17,230
Total Fund Balance	44,833	136,795	139,340	17,230	338,198
Total Liabilities and Fund Balance	$ 44,833	$ 136,795	$ 139,949	$ 17,230	$ 338,807

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, 2025

	Major Streets	Local Streets	Parking Fund	Mill Pond Lake Improvement Board	Total
Revenues:					
State-Shared Revenue	$ 90,100	$ 31,339	$ -	$ -	$ 121,439
Charges for Services	-	-	107,606	-	107,606
Special Assessments	-	-	-	5,720	5,720
Interest Earned	10	8	-	7	25
Total Revenues	90,110	31,347	107,606	5,727	234,790
Expenditures:					
Highways, Streets, Sidewalks and Other Maintenance	63,298	50,943	37,120	2,494	153,855
Total Expenditures	63,298	50,943	37,120	2,494	153,855
Excess (Deficiency) of Revenues Over Expenditures	26,812	(19,596)	70,486	3,233	80,935
Other Financing Sources (Uses):					
Transfers In	-	45,000	-	-	45,000
Transfers Out	(45,000)	-	-	-	(45,000)
Total Other Financing Sources (Uses)	(45,000)	45,000	-	-	-
Net Change in Fund Balance	(18,188)	25,404	70,486	3,233	80,935
Fund Balance - July 1	63,021	111,391	68,854	13,997	257,263
Fund Balance - June 30	$ 44,833	$ 136,795	$ 139,340	$ 17,230	$ 338,198

City of the Village of Clarkston

375 Depot Road
Clarkston, Michigan 48346

Motion - Halloween Hours in the City

Historically, the City of the Village of Clarkston has set its Halloween Trick-or-Treat hours to match those of Independence Township, which are 6:00 PM to 7:00 PM.

The City has received several requests this year to consider expanding the time, possibly 5:30 PM to 7:00 PM.

Motioned by ________________ and Seconded by _________________ to set the annual Halloween Trick-or-Treating hours in the City to be from __________ PM to ________ PM on October 31st of every year.

Avery	Casey	Forte	Jones	Quisenberry	Rodgers	Wylie	Totals
☐ Yes	☐ Yes	☐ Yes	☐ Yes	☐ Yes	☐ Yes	☐ Yes	☐ Yes
☐ No	☐ No	☐ No	☐ No	☐ No	☐ No	☐ No	☐ No
☐ Abstain	☐ Abstain	☐ Abstain	☐ Abstain	☐ Abstain	☐ Abstain	☐ Abstain	☐ Abstain
☐ Absent	☐ Absent	☐ Absent	☐ Absent	☐ Absent	☐ Absent	☐ Absent	☐ Absent

☐ **Resolution is Adopted**

☐ **Resolution is Defeated**

Angela Guillen, City Clerk

October 27, 2025
Date

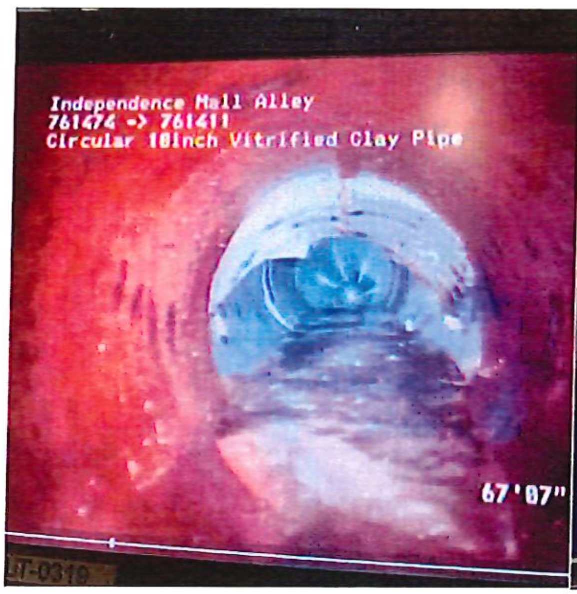
City of the Village of Clarkston

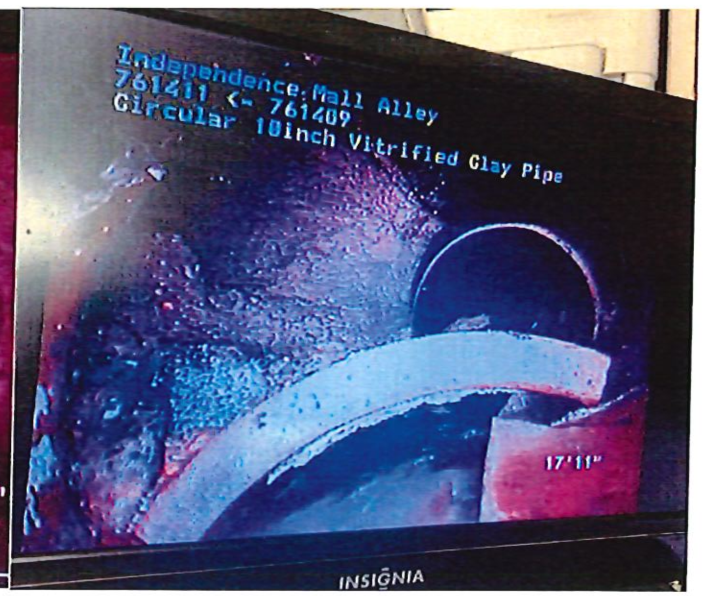
Sanitary Sewer Maintenance Plan

I. **Completed Work**

a. **August 2024:** Pipeline Management Company cleaned and inspected all sanitary sewer pipes in the City. This work is paid for by Independence Township as part of the City-Township intergovernmental agreement.

b. **September 2024:** "Open-Cut" Repairs to address the collapse of a 10" sewer pipe in two locations in the City's West Alley were completed at a cost of $194,025. This work was initially paid for by the City's Water Fund, with eight quarterly reimbursements of $43.27 from each Residential Equivalent Unit in the City.





II. **Planned Work**

a. **October 2025:** Use the Inspection Reports from Pipeline Management to identify the "Category 5" pipes (highest priority) in the City requiring "rehabilitation". Obtain cost estimates and schedule the work.

b. **March 2025:** Identify the "Category 4" pipes and related repair estimates for inclusion in the 26/27 FY budget and capital improvement plan.

October 27, 2025