

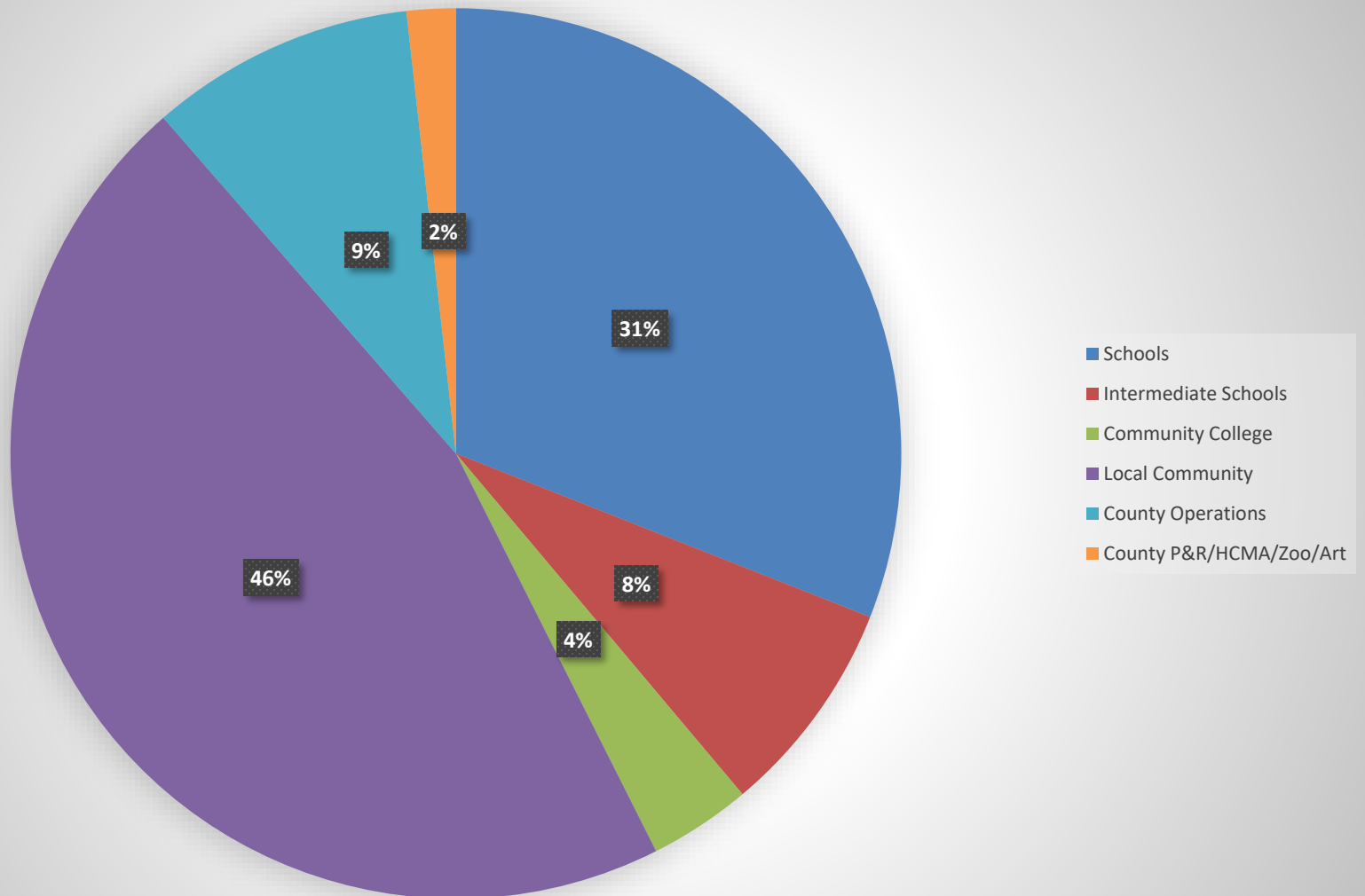


THE CITY OF THE VILLAGE OF CLARKSTON

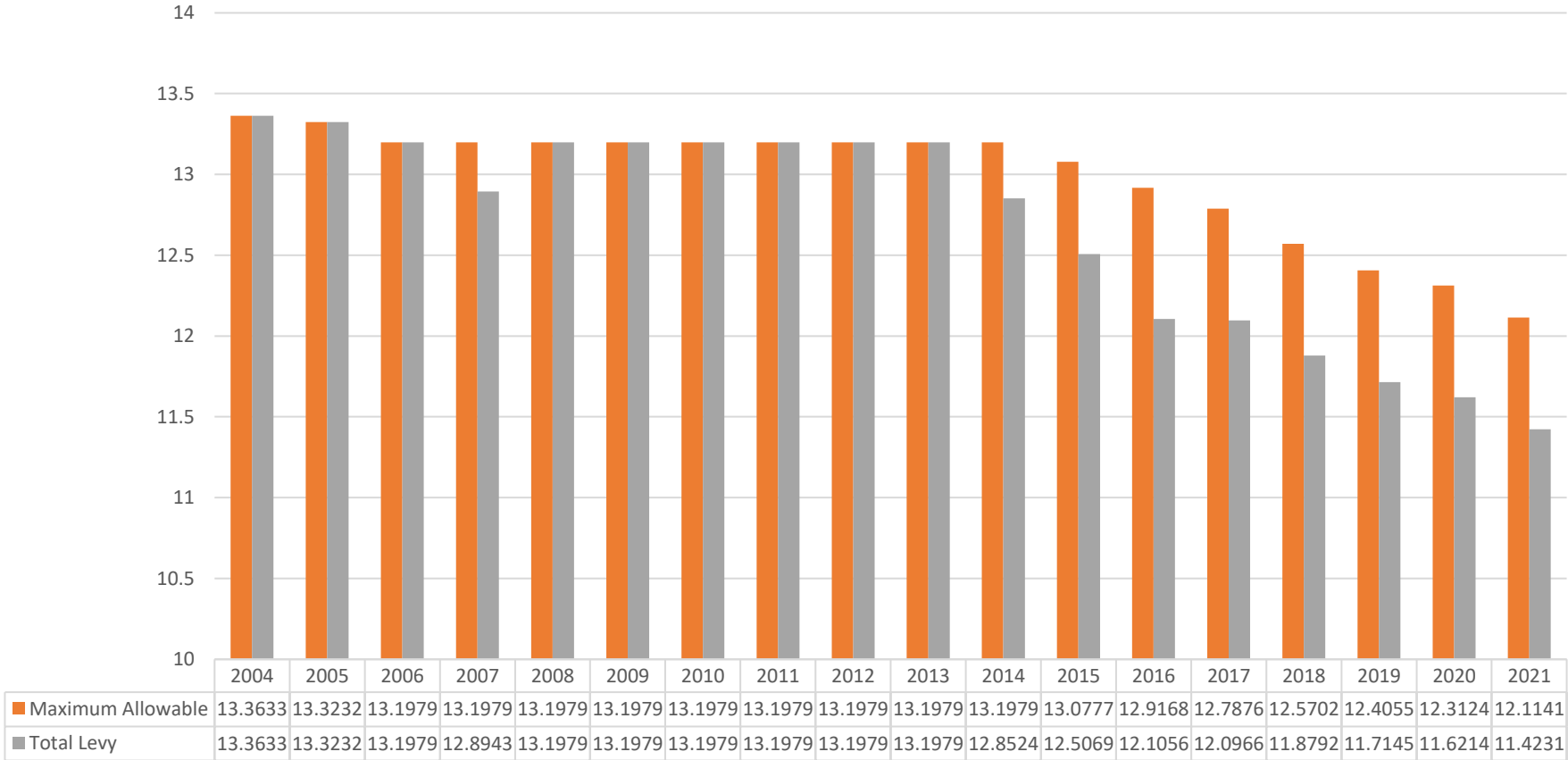
2021/2022 FISCAL YEAR BUDGET

APPROVED June 28, 2021

Where Do My Tax Dollars Go?



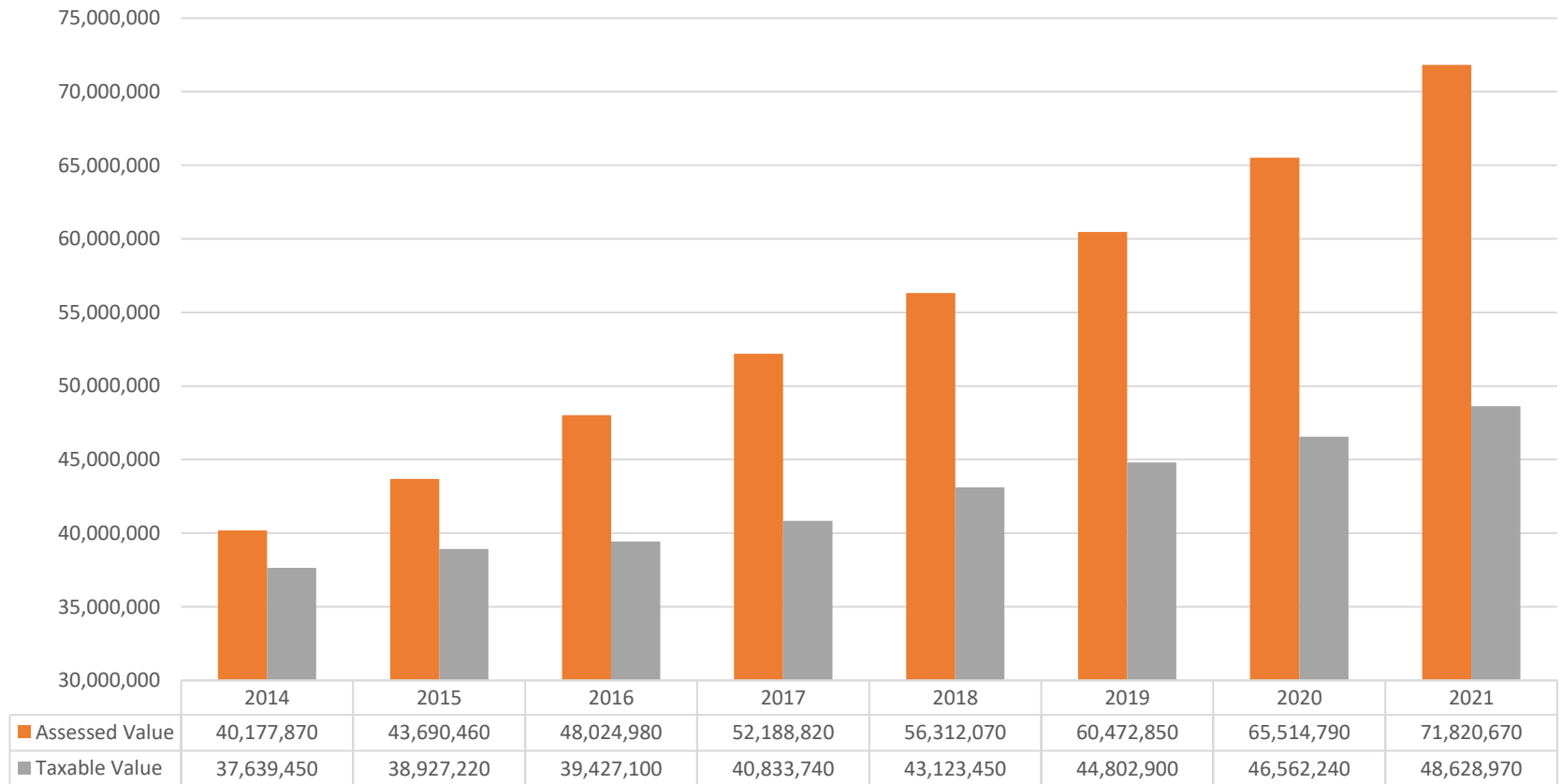
Millage Rates



Source: Oakland County Assessors Office

FY21/22 Maximum Allowable Millage (after Headlee Rollback):	12.1141
Less Library Millage Reduction:	- 0.691
Proposed FY21/22 Millage:	11.4231

Assessed Value vs Taxable Value

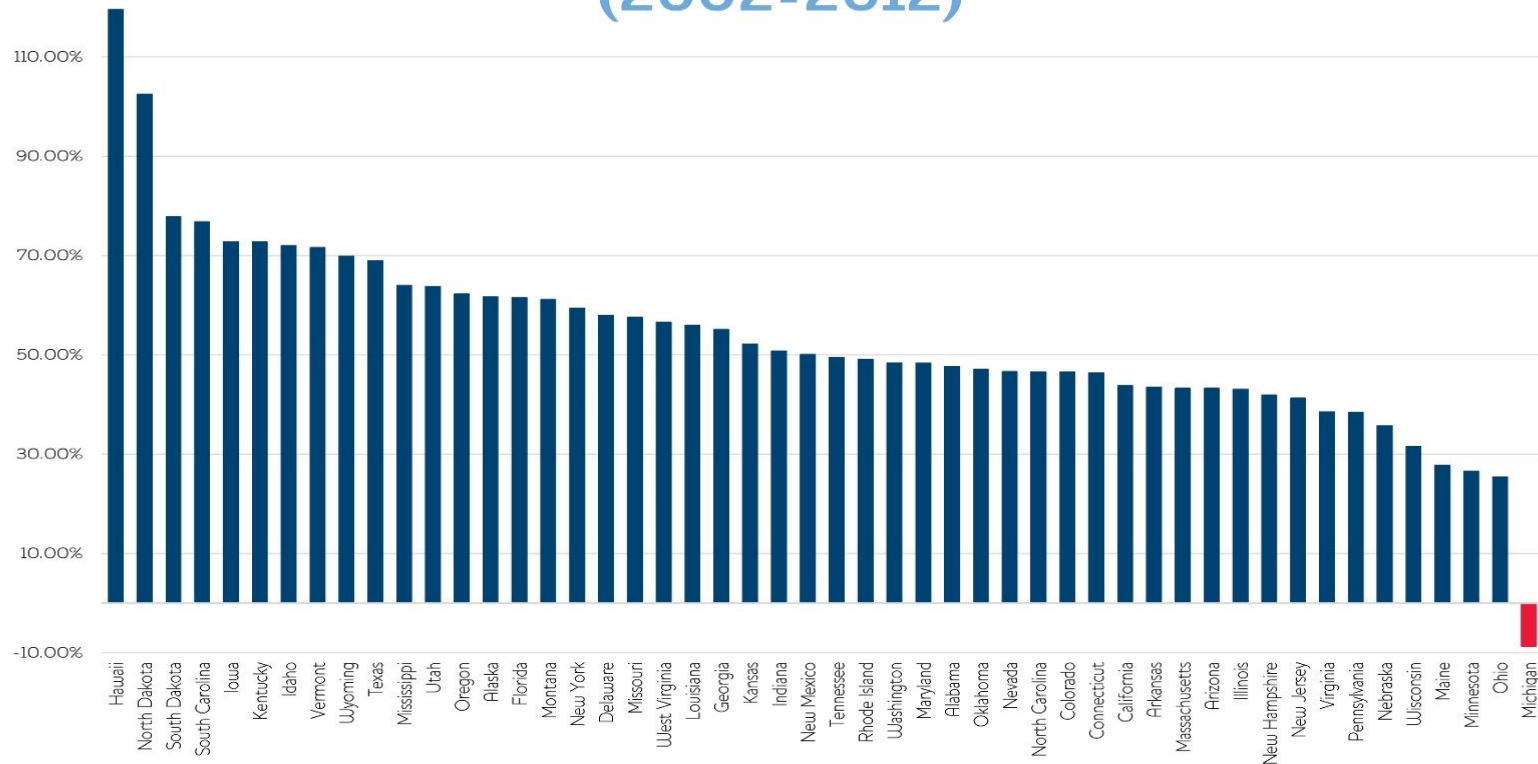


Source: Oakland County Assessors Office

Proposed FY21/22 Millage:	11.4231
FY21/22 Taxable Value (after Proposal A Cap):	\$48,628,970
Tax Revenue (Millage x Taxable Value / 1,000):	\$555,494

Revenue Sharing by State

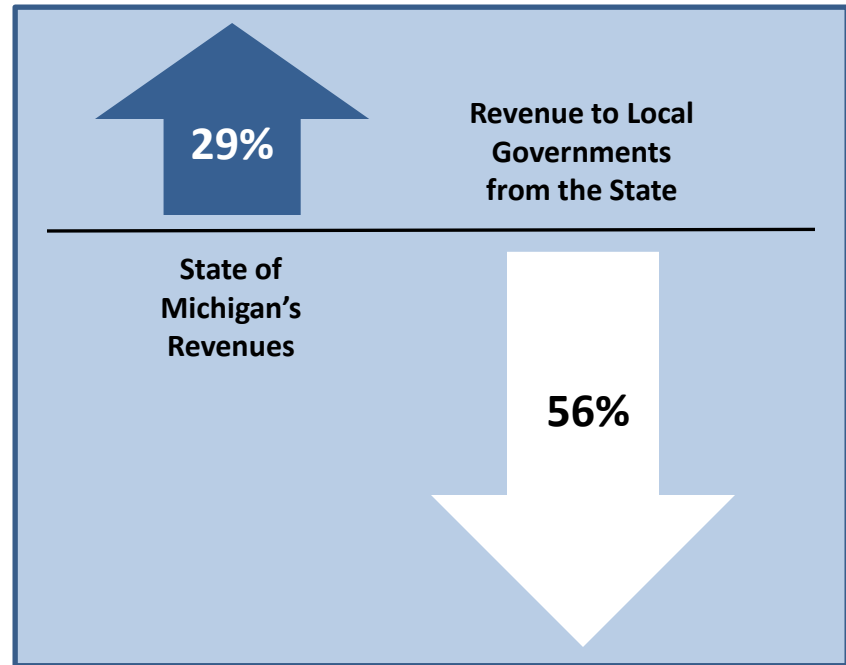
GROWTH IN MUNICIPAL GENERAL REVENUE (2002-2012)



Revenue Sharing in Michigan

Did you know?

According to the U.S. Census Bureau, from 2002 to 2012 State of Michigan revenue increased 29%, but their financial support of local governments decreased by 56%.



Since 2002, the City of the Village of Clarkston has cumulatively lost almost \$376,000 that should have been received under the statutory guidelines.

CITY OF THE VILLAGE OF CLARKSTON

Proposed Fiscal Year 2021-2022 Operational Budget

DRAFT

Fund 101 - GENERAL

	2020-2021 APPROVED BUDGET	2021-2022 PROPOSED BUDGET	PERCENT CHANGE	EXPLANATION OF SIGNIFICANT CHANGES
REVENUE				
CURRENT TAX REVENUES	540,750	554,000	2.5%	Projected 2.5% Taxable Value increase
INTEREST & PENALTY REVENUES	1,182	1,120	-5.2%	
CABLE TV REVENUES	13,219	13,511	2.2%	
IN-KIND FEES/PEG FEES AT&T	6,699	6,073	-9.3%	
PERMIT FEES	28,062	28,593	1.9%	
DOG LICENSES REVENUE	1,662	1,000	-39.8%	
COMM DEV BLOCK GRANT - CDBG	8,000	8,000	0.0%	Per CDBG
P- GRANTS	0	2,000	0.0%	
LOCAL COMMUNITY STABILIZATION SHARE-PP	2,642	1,173	-55.6%	3 Year Average
STATE REVENUE SHARING/SALES TAX	85,428	83,594	-2.1%	Per SEMCOG State Revenue Sharing site
STATE LIQUOR CONTROL COMM	3,775	3,565	-5.6%	
ENHANCED ACCESS REVENUE SHARING	547	626	14.4%	
DISTRICT COURT REVENUE	9,784	4,500	-54.0%	Run Rate - 25% Discount
BANNER REVENUES	2,000	2,458	22.9%	
INTEREST EARNED	3,524	1,577	-55.2%	3 Year Average
DIVIDENDS AND REBATES	1,500	1,000	-33.3%	MML Dividend
GAZEBO RENTALS	1,000	1,557	55.7%	
EQUIPMENT RENTAL	24,884	25,329	1.8%	
MISCELLANEOUS INCOME	2,000	2,000	0.0%	
SPECIAL EVENTS REVENUE	1,500	929	-38.1%	Reduced due to COVID-19
TRANSFER IN (from FUND BALANCE)	139,101	70,707	-49.2%	
TOTAL REVENUE	\$877,258	\$813,312	-7.3%	

CITY OF THE VILLAGE OF CLARKSTON

Proposed Fiscal Year 2021-2022 Operational Budget

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Fund 101 - GENERAL, continued

APPROPRIATIONS

	2020-2021 APPROVED BUDGET	2021-2022 PROPOSED BUDGET	PERCENT CHANGE	EXPLANATION OF SIGNIFICANT CHANGES
COUNCIL	\$12,158	\$12,158	0.0%	
CLERK	\$30,800	\$32,425	5.3%	Ongoing effort RE: Competitive Salaries
AUDIT	\$11,100	\$10,800	-2.7%	
BOARD OF REVIEW	\$50	\$50	0.0%	
TREASURER	\$35,961	\$30,100	-16.3%	Workload shift to Administrative Assistant
ASSESSOR	\$8,000	\$8,000	0.0%	
ELECTIONS	\$3,400	\$2,723	-19.9%	Only local elections in 2021
ADMINISTRATIVE	\$84,450	\$86,950	3.0%	Ongoing effort RE: Competitive Salaries
BUILDING & GROUNDS	\$80,903	\$91,401	13.0%	Every 5th Year MS4 Inspection Costs
LEGAL FEES	\$30,000	\$30,000	0.0%	
WATERSHED COUNCIL (CRWC)	\$815	\$825	1.2%	
LAW ENFORCEMENT	\$127,380	\$133,749	5.0%	Anticipated 5%+ increase
FIRE PROTECTION	\$150,894	\$158,439	5.0%	Anticipated 5%+ increase
CODE ENFORCEMENT	\$0	\$7,000	0.0%	Proposal to hire a contract Code Enforcement Offic
BUILDING INSPECTION	\$29,000	\$29,000	0.0%	
DPW	\$41,087	\$36,637	-10.8%	
HIGHWAYS, STREETS, BRIDGES	\$20,074	\$21,725	8.2%	
STREET LIGHTING	\$11,000	\$12,200	10.9%	DTE run rate plus 5%
PLANNING & ENGINEERING	\$23,000	\$25,000	8.7%	Planned Planning Commission projects
HISTORIC DISTRICT COMMISSION	\$3,000	\$2,500	-16.7%	
INSURANCE & BONDS	\$6,357	\$7,628	20.0%	Expected 20% increase
EMPLOYER MEDICARE & SOCIAL SEC.	\$11,000	\$11,880	8.0%	
UNEMPLOYMENT INSURANCE	\$3,000	\$3,000	0.0%	
WORKMAN'S COMPENSATION	\$2,561	\$2,817	10.0%	Expected 10% increase
TRANSFER OUT (to 203 & 401)	\$151,268	\$56,305	-62.8%	
TOTAL APPROPRIATIONS	\$877,258	\$813,312	-7.3%	
NET OF REVENUES/APPROPRIATIONS	\$0	(\$0)	0.0%	

CITY OF THE VILLAGE OF CLARKSTON

Proposed Fiscal Year 2021-2022 Operational Budget

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	2020-2021 APPROVED BUDGET	2021-2022 PROPOSED BUDGET	PERCENT CHANGE	EXPLANATION OF SIGNIFICANT CHANGES
Fund 202 - MAJOR STREET				
REVENUE				
STATE SHARED REVENUES	\$70,430	\$76,330	8.4%	MDOT Estimate
TRANSFERS IN (from 101 GENERAL FUND)	\$0	\$0	0.0%	
TOTAL REVENUE	\$70,430	\$76,330	8.4%	
APPROPRIATIONS				
NON-WINTER	\$17,439	\$17,089	-2.0%	
TRAFFIC	\$9,734	\$9,734	0.0%	
WINTER	\$36,450	\$37,350	2.5%	
EMPLOYER MEDICARE & SOCIAL SEC.	\$2,100	\$2,100	0.0%	
UNEMPLOYMENT INSURANCE	\$500	\$500	0.0%	
TRANSFER OUT (to 203 LOCAL STREET)	\$4,207	\$9,557	127.2%	Transfer excess 202 funds to 203
TOTAL APPROPRIATIONS	\$70,430	\$76,330	8.4%	
NET OF REVENUES/APPROPRIATIONS	\$0	\$0	0.0%	
Fund 203 - LOCAL STREET				
REVENUE				
STATE SHARED REVENUES	\$23,477	\$25,443	8.4%	MDOT Estimate
TRANSFER IN (from 101 GENERAL FUND)	\$6,966	\$1,305	-81.3%	Back into this amount to balance budget
TRANSFER IN (from 202 MAJOR STREET)	\$4,207	\$9,557	127.2%	Transfer excess 202 funds to 203
TOTAL REVENUE	\$34,650	\$36,305	4.8%	
APPROPRIATIONS				
Dept 451 - NON-WINTER				
NON-WINTER	\$7,800	\$8,700	11.5%	
TRAFFIC	\$5,100	\$5,100	0.0%	
WINTER	\$20,850	\$21,870	4.9%	
EMPLOYER MEDICARE & SOCIAL SEC.	\$650	\$375	-42.3%	
UNEMPLOYMENT INSURANCE	\$250	\$260	4.0%	
TOTAL APPROPRIATIONS	\$34,650	\$36,305	4.8%	
NET OF REVENUES/APPROPRIATIONS	\$0	\$0	0.0%	

CITY OF THE VILLAGE OF CLARKSTON

Proposed Fiscal Year 2021-2022 Operational Budget

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Fund 401 - CAPITAL PROJECT FUND

	2020-2021 APPROVED BUDGET	2021-2022 PROPOSED BUDGET	PERCENT CHANGE	EXPLANATION OF SIGNIFICANT CHANGES
REVENUE				
TRANSFER IN (from 101 GENERAL FUND)	\$144,302	\$55,000	-61.9%	
TRANSFER IN (from 236 PARKING FUND)	\$100,000	\$0	-100.0%	For roads, sidewalks and parking lots only
TOTAL REVENUE	\$244,302	\$55,000	-77.5%	
APPROPRIATIONS				
BUILDING & GROUNDS	\$14,352	\$12,800	-10.8%	Not done in 2021FY
HIGHWAY, STREETS, BRIDGES	\$31,000	\$7,400	-76.1%	Partially done in 2021FY
PROFESSIONAL & CONTRACTUAL SERVICES	\$3,000	\$2,000	-33.3%	Infrastructure repairs
REPAIR & RESURFACING OF ROADS	\$76,000	\$8,000	-89.5%	From General Fund (no Parking Funds available)
SIDEWALK REPLACEMENT	\$12,000	\$8,000	-33.3%	Not done in 2021FY
REPAIR & RESURFACING OF PARKING LOTS	\$0	\$0	0.0%	
STREET LIGHT EXPANSION	\$7,000	\$0	-100.0%	Not done in 2021FY
COMPUTER HARDWARE UPGRADES	\$0	\$0	0.0%	
DPW TRUCKS & LARGE EQUIPMENT	\$1,750	\$2,000	14.3%	Not done in 2021FY
DEPOT PARK GAZEBO & PATHWAYS	\$69,500	\$6,000	-91.4%	Not done in 2021FY
OFFICE FURNITURE	\$3,200	\$2,000	-37.5%	Not done in 2021FY
PARKING KIOSK	\$0	\$0	0.0%	
SECURITY SYSTEM & CAMERAS	\$8,500	\$6,800	-20.0%	Depot Park Cameras, not done in 2021FY
EAST ALLEY STORM DRAIN REPAIRS	\$0	\$0	0.0%	
NEW DEPOT PARK PLAYGROUND EQUIPMENT	\$0	\$0	0.0%	
ELECTRONIC SPEED CONTROLS, MAIN & MILLER	\$12,000	\$0	-100.0%	Completed in 2021FY
CONSTRUCT PERMANENT DISPLAYS CITY CULTUR	\$0	\$0	0.0%	
HISTORIC MARKERS / TOUR SOFTWARE	\$0	\$0	0.0%	
RAISED BOARDWALK DEPOT PARK TO DEER LAKE	\$0	\$0	0.0%	
CITY CLOCK REPAIR	\$6,000	\$0	-100.0%	
TOTAL APPROPRIATIONS	\$244,302	\$55,000	-77.5%	
NET OF REVENUES/APPROPRIATIONS	\$0	\$0	0.0%	

TOTAL OF ALL FUNDS (101, 202, 203, 401)

TOTAL REVENUE	\$1,226,640	\$980,947	-20.0%
TOTAL APPROPRIATIONS	\$1,226,640	\$980,947	-20.0%
NET OF REVENUES/APPROPRIATIONS	\$0	(\$0)	0.0%

Key Changes in Sources & Uses

SOURCES	USES
\$13,250 Increase in Tax Revenue due Taxable Value increases	\$8,000 for repair or resurfacing of E. Washington and E. Church
\$73,807 Excess Fund Balance transferred to the General Fund	\$8,000 for sidewalk repair & replacement
	\$7,800 for enclosed outdoor secure storage area behind the City Hall garage
	\$6,800 for security cameras in Depot Park
	\$6,000 for Depot Park Gazebo repair and new Pathways
	\$3,000 for crosswalk paint/tape

FY20/21 Projected Fund Balance

	May 26, 2020 Budget Public Hearing	May 24, 2021 Budget Public Hearing	Change
Projected Starting Fund Balance July 1, 2020 *	\$322,359	\$288,001	(\$34,358)
Projected 101 Revenue	\$738,157	\$717,786	(\$20,371)
Projected 101 Expenditures	\$877,259	\$809,561	(\$67,698)
Net of Revenue/Expenditures	(\$139,102)	(\$91,775)	\$47,327
Projected Ending Fund Balance June 30, 2021	\$183,257	\$196,226	\$12,969
Projected Ending Fund Balance as a Percent of FY 20/21 Operational Expenditures	25.0%	24.2%	-0.8%

* \$288,001 from the December 2020 Audit

FY21/22 Projected Fund Balance

May 24, 2021
Budget Public Hearing

Starting Fund Balance July 1, 2020	\$196,226
Projected 101 Revenue	\$742,605
Projected 101 Expenditures	\$813,312
Net of Revenue/Expenditures	(\$70,707)
Ending Fund Balance June 30, 2021	\$125,519
Projected Year-End Fund Balance as a % of FY 20/21 Operational Expenditures	16.6%

City of the Village of Clarkston

Salary Comparison with other Michigan Municipalities

Position	Average Salary in Comparable Michigan Communities (a), (b)	Current FY 20-21 Salary	Current Salary Percentage of Comparable Average	Proposed FY 21-22 Salary	Proposed Salary Percentage of Comparable Average (target min. 80%)
City Manager	\$70,729	\$38,000	53.7%	\$40,000	56.6%
City Treasurer	\$30,962	\$30,000	96.9%	\$25,000	80.7%
City Clerk	\$38,776	\$28,000	72.2%	\$30,000	77.4%
Administrative / Treasurer Assistant	\$19,500	\$12,000	61.5%	\$15,000	76.9%
DPW Supervisor (c)	\$54,599	\$41,600	76.2%	\$43,680	80.0%
DPW Laborer (c)	\$40,333	\$24,960	61.9%	\$25,792	63.9%
Total	\$261,755	\$178,845	68.3%	\$183,757	70.2%

a. Source: 2021 Michigan Municipal League Salary Study

b. Average based on the average of Cities with a Tax Base + / - \$10M from Clarkston's \$43M Tax Base

c. DPW comparisons based on straight-time wages only

City of the Village of Clarkston

Annual & Hourly Pay Schedule Required by the Appropriations Act

Position / Employee	2020/2021 FY Budget			2021/2022 FY Proposed Budget			Percent Change	Comments
	Annual (straight-time)	Weekly Work Hours	Hourly Wage	Annual (straight-time)	Weekly Work Hours	Hourly Wage		
City Manager, Jonathan Smith	\$38,000	44	16.61	\$40,000	44	17.48	5.3%	Ongoing effort to reach competitive salary levels based on the annual MML Salary Study
City Treasurer, Greg Cote	\$30,000	25	23.08	\$25,000	25	19.23	-16.7%	Workload shift to Administrative / Treasurer Assistant
City Clerk, Jennifer Speagle	\$28,000	35	15.38	\$30,000	35	16.48	7.1%	Ongoing effort to reach competitive salary levels based on the annual MML Salary Study
Administrative / Treasurer Assistant, Evelyn Bihl	\$12,000	20	11.54	\$15,000	20	14.42	25.0%	Workload shift from Treasurer
DPW Supervisor, James (Jimi) Turner	\$41,600	40	20.00	\$43,680	40	21.00	5.0%	Ongoing effort to reach competitive salary levels based on the annual MML Salary Study
DPW Laborer, Carson Danis	\$23,400	32	15.00	\$24,180	32	15.50	3.3%	Ongoing effort to reach competitive salary levels based on the annual MML Salary Study
Total	\$173,000			\$177,860			2.8%	Overall 2.8% increase year-over-year

**CITY OF THE VILLAGE OF CLARKSTON
CAPITAL IMPROVEMENT PLAN (CIP)**

#	CATEGORY	COMMENTS	2021-2022 PROPOSED BUDGET	CAPITAL IMPROVEMENT PLAN YEARS					Priority (Urgent, Important, Desirable)	Funding Source (City, Parking, Grants,
				2022-2023 Request	2023-2024 Request	2024-2025 Request	2025-2026 Request	2026-2027 Request		
1	CITY HALL / DPW BUILDING	DPW Storage space behind City Hall in 20/21	\$7,800	\$0	\$0	\$0	\$0	\$0	Desirable	City
2	FRIENDS OF DEPOT PARK	Ongoing repairs of Depot Park features	\$5,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	Desirable	City
3	TREE PLANTING	Replace dead or damaged City trees	\$1,600	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	Desirable	City
4	STREET SIGNS & POSTS	Replace secondary sign posts in 21/22, maintenance thereafter	\$2,800	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	Desirable	City
5	SAFETY CROSSWALK PAINT/TAPE	Ongoing effort	\$3,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	Important	City
6	ENGINEERING SERVICES	For Boardwalk project	\$0	\$0	\$0	\$20,000	\$50,000	\$20,000	Desirable	Grants, Donations
7	PROFESSIONAL & CONTRACTUAL SERVICES	General Infrastructure repairs	\$2,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	Important	City
8	REPAIR & RESURFACING OF ROADS	Per the RAMP Report filed 2019	\$8,000	\$92,000	\$94,000	\$80,000	\$80,000	\$80,000	Important	Parking
9	SIDEWALK REPLACEMENT	Critical replacements in 21/22, maintenance thereafter	\$8,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	Important	Parking
10	RESURFACING OF PARKING LOTS	Resurface Washington lot in 22/23, Depot lot in 23/24	\$0	\$30,000	\$52,000	\$0	\$0	\$0	Important	Parking
11	MAIN STREET STREETLIGHT EXPANSION	Study in 22/23, N. Main in 23/24, S. Main in 24/25	\$0	\$7,000	\$75,000	\$75,000	\$0	\$0	Desirable	Grants, Donations

CITY OF THE VILLAGE OF CLARKSTON

CAPITAL IMPROVEMENT PLAN (CIP)

#	CATEGORY	COMMENTS	2021-2022	CAPITAL IMPROVEMENT PLAN YEARS					Priority (Urgent, Important, Desirable)	Funding Source (City, Parking, Grants,
			PROPOSED	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027		
			BUDGET	Request	Request	Request	Request	Request		
12	COMPUTER HARDWARE UPGRADES	Replace/Upgrade hardware every 3 years	\$0	\$8,000	\$0	\$0	\$9,000	\$0	Important	City
13	DPW TRUCKS & LARGE EQUIPMENT	Misc. equipment upgrades, new truck in 23/24	\$2,000	\$2,000	\$70,000	\$12,000	\$2,000	\$2,000	Important	City, Grants
14	DEPOT PARK GAZEBO & PATHWAYS	Repair or Reconstruct, add ADA accessible pathways and ramp	\$6,000	\$0	\$0	\$2,000	\$0	\$0	Desirable	City, Grants,
15	OFFICE FURNITURE	Conference Room table & chairs in 20/21, office desks in	\$2,000	\$0	\$0	\$0	\$3,000	\$0	Desirable	City
16	PARKING KIOSK	Two units in Depot lot in 22/23; replace Wash. unit in 24/25	\$0	\$16,000	\$0	\$9,000	\$0	\$0	Desirable	City, Donations
17	SECURITY SYSTEM & CAMERAS	Depot Park in 21/22; Downtown in 22/23	\$6,800	\$6,000	\$0	\$0	\$0	\$3,000	Important	City
18	SEWER & STORM DRAIN REPAIRS	East Alley Storm Drain Repair	\$0	\$19,400	\$2,000	\$0	\$0	\$0	Important	City
19	DEPOT PARK PLAYGROUND EQUIPMENT	Replace damaged or broken equipment	\$0	\$0	\$2,000	\$5,000	\$0	\$0	Desirable	City, Donations
20	PERMANENT CULTURAL & ART DISPLAYS	Per Master Plan	\$0	\$10,000	\$0	\$10,000	\$0	\$0	Desirable	Grants, Donations
21	HISTORIC MARKERS / TOUR SOFTWARE	Per Master Plan	\$0	\$0	\$0	\$0	\$0	\$0	Desirable	Grants, Donations
22	DEPOT PARK RAISED BOARDWALK	Per Master Plan	\$0	\$0	\$0	\$0	\$450,000	\$450,000	Desirable	Grants, Donations
TOTAL			\$55,000	\$213,400	\$318,000	\$236,000	\$617,000	\$578,000		

Questions / Discussion