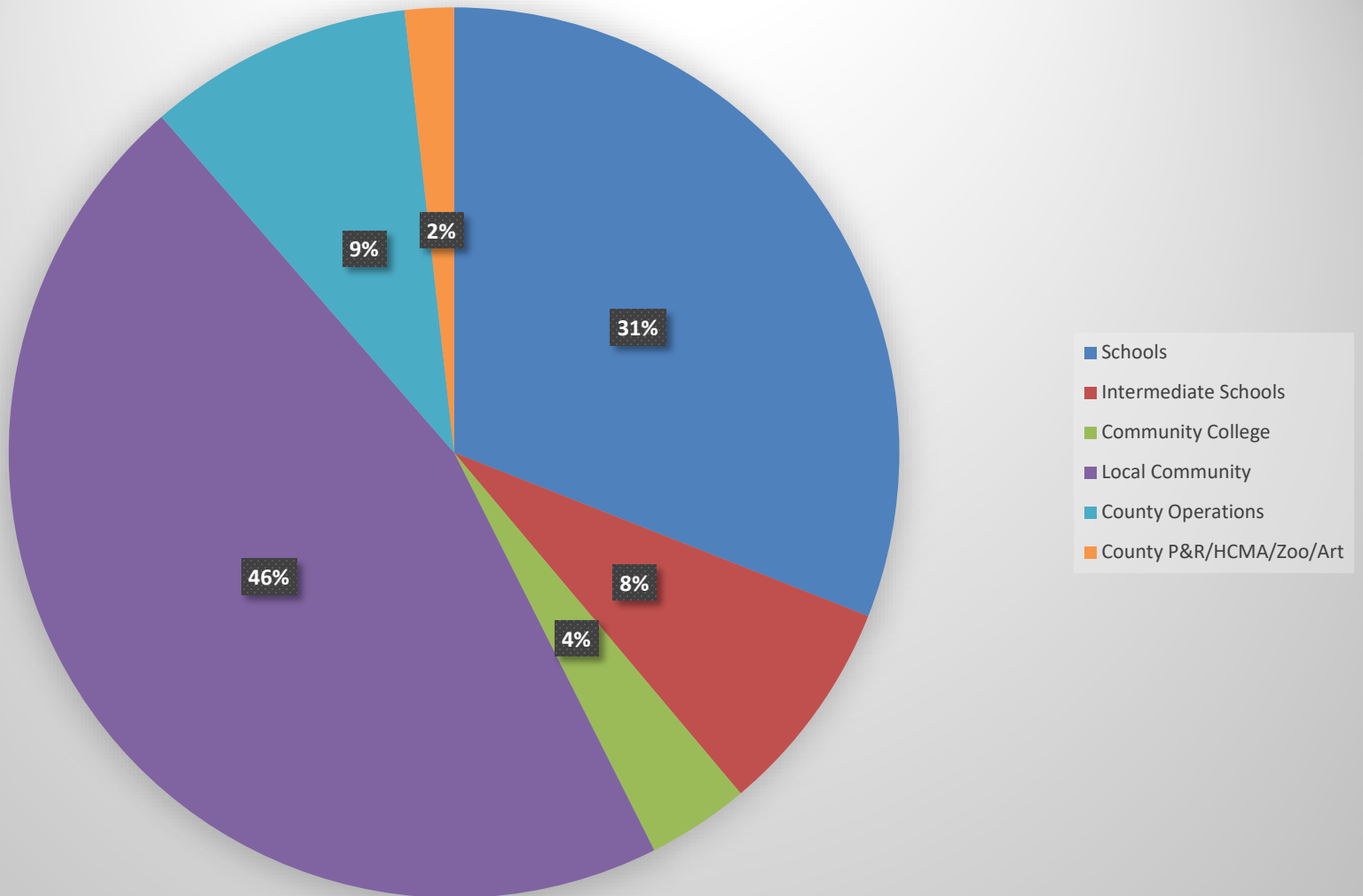




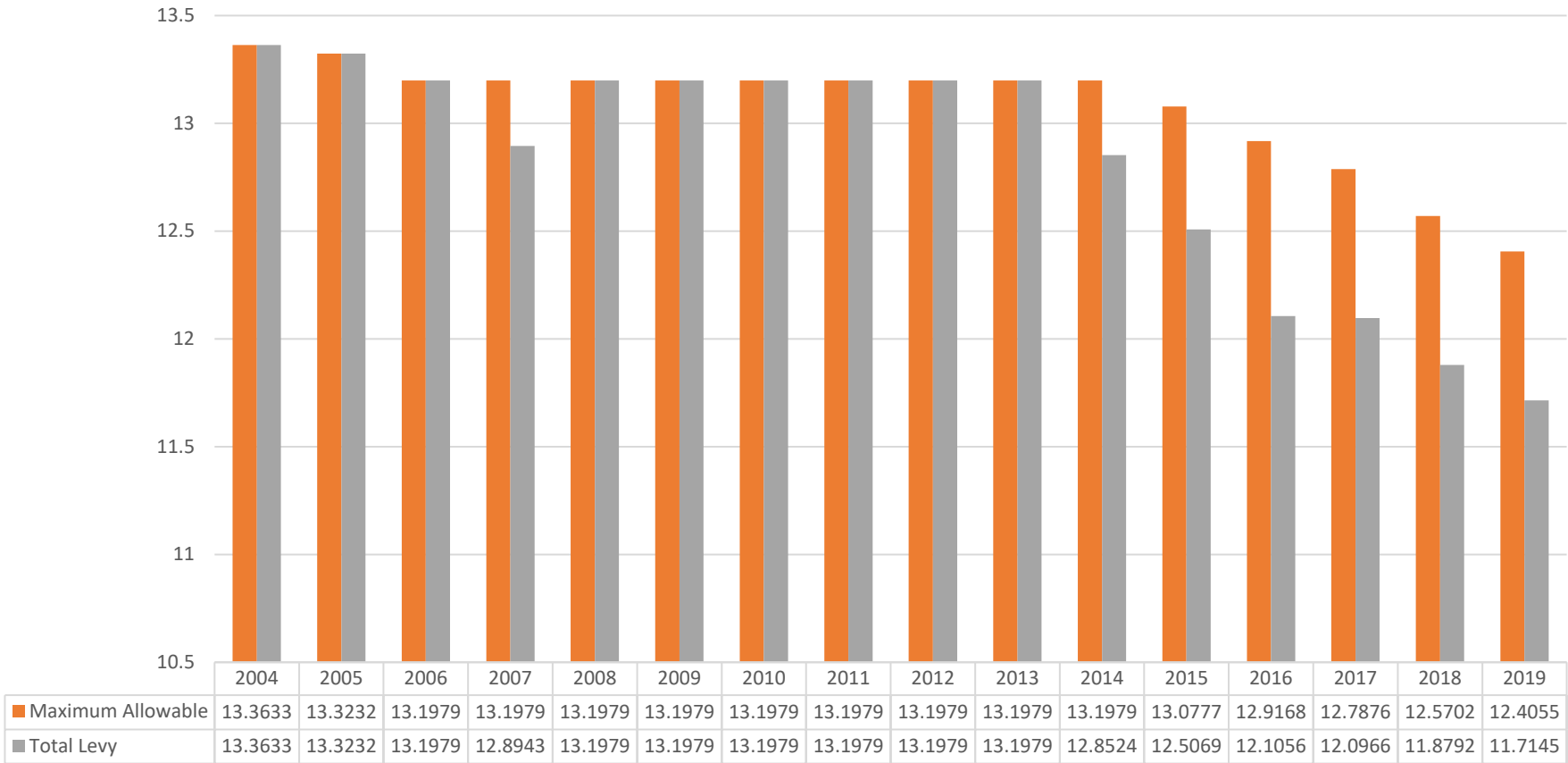
THE CITY OF THE VILLAGE OF CLARKSTON
2019/2020 FISCAL YEAR BUDGET
APPROVED BUDGET

June 24, 2019

Where Do My Tax Dollars Go?



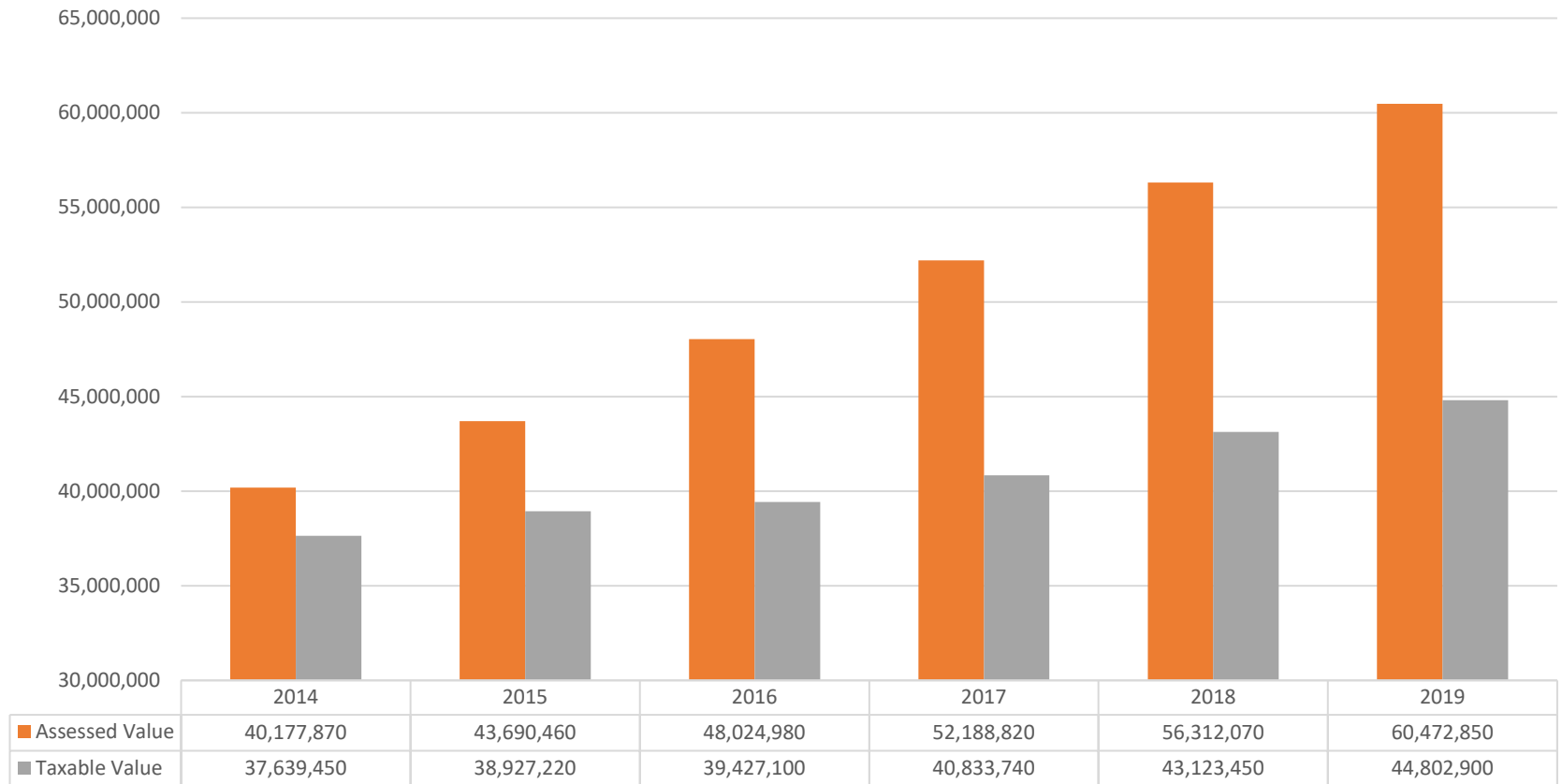
Millage Rates



Source: Oakland County Assessors Office

FY19/20 Maximum Allowable Millage (after Headlee Rollback):	12.4055
Less Library Millage Reduction:	- 0.691
Proposed FY19/20 Millage:	11.7145

Assessed Value vs Taxable Value

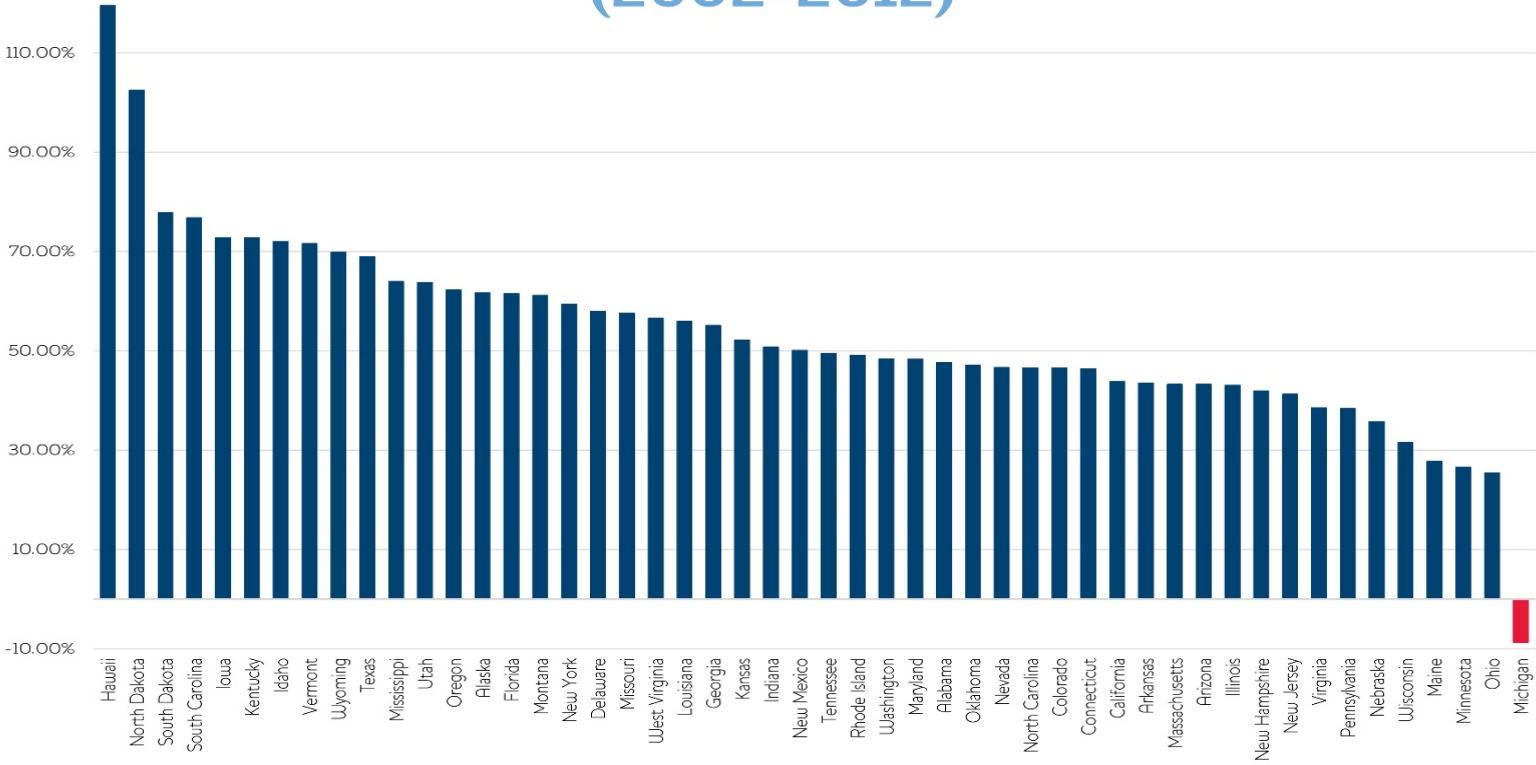


Source: Oakland County Assessors Office

Proposed FY19/20 Millage:	11.7145
FY19/20 Taxable Value (after Proposal A Cap):	\$44,802,900
Tax Revenue (Millage x Taxable Value / 1,000):	\$524,844

State Revenue Sharing by State

GROWTH IN MUNICIPAL GENERAL REVENUE (2002-2012)

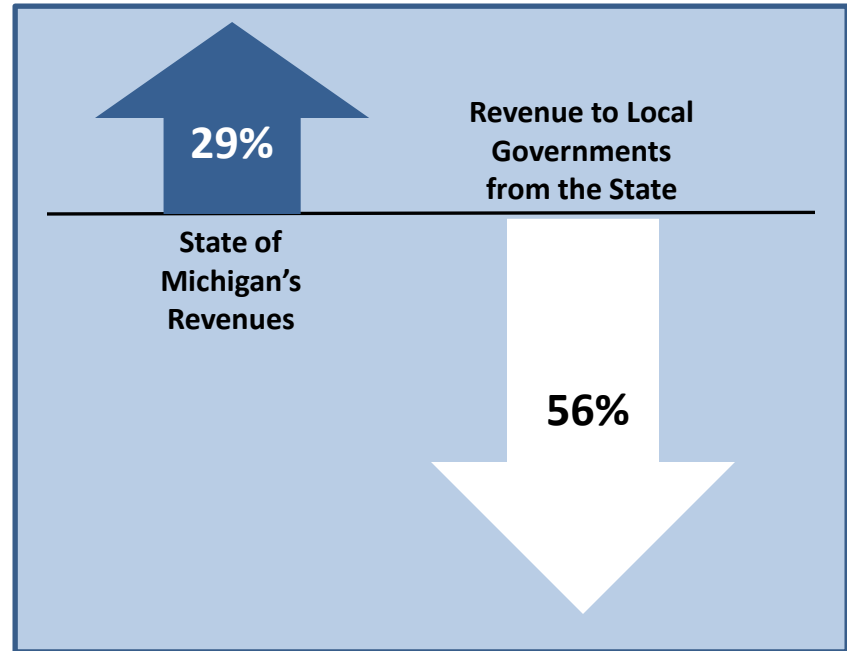


Source: U.S. Census Bureau, 2002 Census of Governments and 2012 Census of Governments: Finance; Surveys of State and Local Government Finances.

State Sharing Revenue 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.

FY18/19 Projected Fund Balance

July 1, 2018 Fund Balance	\$249,089
Projected Revenue	\$730,278
Projected Expenditures	\$737,880
Net of Revenue/Expenditures	(\$7,602)
Projected Fund Balance June 30, 2019	\$241,487
Projected Year-End Fund Balance as a % of FY 18-19 Operational Expenditures	32.7%

FY19/20 Projected Fund Balance

July 1, 2019 Projected Fund Balance	\$241,487
Projected Revenue	\$729,539
Projected Expenditures	\$802,617
Net of Revenue/Expenditures	(\$73,078)
Projected Fund Balance June 30, 2020	\$168,409
Projected Year-End Fund Balance as a % of FY 19-20 Operational Expenditures	20.9%

Key Changes in Sources & Uses

\$12,728 Increase in Tax Revenue	\$10,500 for new IT Support Contract (first year only, \$3K/year thereafter)
\$79,556 Excess Transferred from Fund Balance	\$9,000 Grant Writing budget
	3.92% increase in Law Enforcement and Fire Protection coverage
	\$21,637 Mortgage Payment (\$10,837 after removal of storage fees)
	\$10,000 Sign Committee
	\$35,000 unspent road budget carried over and added to \$70,000 from the Parking Kiosk Fund to repave Miller Rd.

City of the Village of Clarkston

Fiscal Year 2019-2020 Projected Operational Budget

	2018-19 APPROVED BUDGET	2019-20 PROPOSED BUDGET	PERCENT CHANGE	EXPLANATION OF SIGNIFICANT CHANGES
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FUND 101 - GENERAL

REVENUES

CURRENT TAX REVENUES	512,272	525,000	2.5%	2.48% taxable value increase, per Oakland County
INTEREST & PENALTY REVENUES	1,000	1,031	3.1%	
CABLE TV REVENUES	12,316	12,689	3.0%	
IN-KIND FEES/PEG FEES AT&T	7,400	7,551	2.0%	
PERMIT FEES	32,000	30,000	-6.3%	
DOG LICENSES REVENUE	750	2,000	166.7%	3 Year Average
COMM DEV BLOCK GRANT - CDBG	6,000	7,000	16.7%	CDBG Estimate
LOCAL COMMUNITY STABILIZATION SHARE	500	1,460	192.0%	3 Year Average
STATE REVENUE SHARING/SALES TAX	75,000	80,485	7.3%	SMCOG State Revenue sharing site
STATE LIQUOR CONTROL COMM	3,500	3,395	-3.0%	
STATE OF MI METRO AUTHORITY	2,500	2,132	-14.7%	
ENHANCED ACCESS REVENUE SHARING	350	302	-13.8%	
SCHOOL TAX CONTRACT	1,400	0	-100.0%	
DISTRICT COURT REVENUE	10,000	5,000	-50.0%	Lowered due to decreasing court revenue
BANNER REVENUES	2,800	3,006	7.4%	
SIDEWALK SNOW REMOVAL VIOLATION	0	0	0.0%	
PLANNING COMMISSION FEES	500	0	-100.0%	
ZONING BOARD OF APPEALS	500	0	-100.0%	
TRANSFER FROM PARKING ACCT	0	0	0.0%	
CODE ENFORCEMENT VIOLATIONS	250	0	-100.0%	
INTEREST EARNED	2,000	2,412	20.6%	
DIVIDENDS AND REBATES	1,500	1,457	-2.9%	
GAZEBO RENTALS	1,000	1,658	65.8%	3 Year Average
EQUIPMENT RENTAL	30,000	37,500	25.0%	ACT51 Increase due to higher winter usage
MISCELLANEOUS INCOME	2,600	2,620	0.8%	
SPECIAL EVENTS REVENUE	2,500	2,840	13.6%	3 Year Average
SALE OF ASSETS	0	0	0.0%	
CONTRIBUTIONS	11,000	0	-100.0%	FODP Contributions
TRANSFER IN FROM FUND BALANCE	88,893	73,078	-17.8%	Transfer in \$73,078 to balance the budget, reducing the
TOTAL REVENUE	808,531	802,617	-0.7%	Fund Balance to \$168,409, or 20.9%

City of the Village of Clarkston

Fiscal Year 2019-2020 Projected Operational Budget

	2018-19 APPROVED BUDGET	2019-20 PROPOSED BUDGET	PERCENT CHANGE	EXPLANATION OF SIGNIFICANT CHANGES
FUND 101 - GENERAL				
APPROPRIATIONS				
COUNCIL	12,050	12,058	0.1%	
CLERK	19,858	28,717	44.6%	New Clerk
AUDIT	10,500	10,500	0.0%	
BOARD OF REVIEW	425	250	-41.2%	
TREASURER	36,050	36,100	0.1%	
ASSESSING	7,950	8,000	0.6%	
ELECTIONS	3,000	2,750	-8.3%	
ADMINISTRATIVE	74,200	85,700	15.5%	Additional \$4K for Records Comm, \$6.5K for IT
BUILDING & GROUNDS	80,933	79,262	-2.1%	Service, \$9K for Grant Writing, \$4K for City Mgr Salary
LEGAL FEES	30,000	30,000	0.0%	
WATERSHED COUNCIL (CRWC)	800	800	0.0%	
LAW ENFORCEMENT	119,000	123,670	3.9%	
FIRE PROTECTION - IND TWP	141,000	146,499	3.9%	
CODE ENFORCEMENT	14,000	0	-100.0%	Relocated Code Enforcement salary to Administrative
BUILDING INSPECTION	29,000	29,000	0.0%	
DPW BUILDING	27,835	41,622	49.5%	Includes new Mortgage budget for City Hall
HIGHWAYS, STREETS, BRIDGES	19,970	18,340	-8.2%	
STREET LIGHTING	16,000	16,000	0.0%	
PLANNING & ENGINEERING	38,000	31,000	-18.4%	
HISTORIC DISTRICT COMMISSION	1,000	3,000	200.0%	Added \$2K for consultants
INSURANCE & BONDS	5,900	5,956	0.9%	
EMPLOYER MEDICARE & SOCIAL SEC	10,000	11,000	10.0%	
UNEMPLOYMENT INSURANCE	4,000	4,000	0.0%	
WORKMAN'S COMPENSATION	1,560	2,210	41.7%	MML rate changes
CAPITAL OUTLAY	0	0	0.0%	
DEBT SERVICE	0	0	0.0%	
TRANSFERS OUT	105,500	76,182	-27.8%	Transfer-out to the 203 and 401 Funds
TOTAL APPROPRIATIONS	808,531	802,617	-0.7%	
NET OF REVENUES/APPROPRIATIONS	0	(0)	0.0%	

City of the Village of Clarkston

Fiscal Year 2019-2020 Projected Operational Budget

	2018-19 APPROVED BUDGET	2019-20 PROPOSED BUDGET	PERCENT CHANGE	EXPLANATION OF SIGNIFICANT CHANGES
FUND 202 - MAJOR STREET				
REVENUE				
STATE SHARED REVENUES	52,000	68,199	31.2%	Act 51 estimate from State
STATE REV SHARING-ADD. ACT 51 FUNDS	0	0	0.0%	
TRANSFER FROM GENERAL FUND	9,800	0	-100.0%	
TOTAL REVENUE	61,800	68,199	10.4%	
APPROPRIATIONS				
NON-WINTER	19,650	14,737	-25.0%	
TRAFFIC	9,000	9,734	8.2%	
WINTER	29,950	38,350	28.0%	
MISC EXPENSE	200	0	-100.0%	
EMPLOYER MEDICARE & SOCIAL SEC	2,000	2,100	5.0%	
UNEMPLOYMENT INSURANCE	1,000	832	-16.8%	
TRANSFERS OUT	0	2,447	0.0%	
TOTAL APPROPRIATIONS	61,800	68,199	10.4%	
NET OF REVENUES/APPROPRIATIONS	0	0	0.0%	
FUND 203 - LOCAL STREET				
REVENUE				
STATE SHARED REVENUES	18,500	23,961	29.5%	Act 51 estimate from State
TRANSFER IN FROM GENERAL FUND	8,700	7,182	-17.4%	Transfer in from 101 Fund to offset 203 deficit
TRANSFER IN FROM 202 ACCOUNT	0	2,357	0.0%	Transfer excess from 202 account to 203 budget
TOTAL REVENUE	27,200	33,500	23.2%	
APPROPRIATIONS				
NON-WINTER	8,100	6,300	-22.2%	
TRAFFIC	2,100	5,100	142.9%	
WINTER	15,950	21,050	32.0%	
EMPLOYER MEDICARE & SOCIAL SEC	650	650	0.0%	
UNEMPLOYMENT INSURANCE	400	400	0.0%	
TOTAL APPROPRIATIONS	27,200	33,500	23.2%	
NET OF REVENUES/APPROPRIATIONS	0	0	0.0%	

City of the Village of Clarkston

Fiscal Year 2019-2020 Projected Operational Budget

	2018-19 APPROVED BUDGET	2019-20 PROPOSED BUDGET	PERCENT CHANGE	EXPLANATION OF SIGNIFICANT CHANGES
FUND 401 - CAPITAL PROJECTS				
REVENUE				
TRANSFER FROM GENERAL FUND	87,000	69,000	-20.7%	Transfer-in from 101 Fund
TOTAL REVENUE	87,000	69,000	-20.7%	
APPROPRIATIONS				
BUILDING AND GROUNDS	7,000	7,000	0.0%	
HIGHWAYS, STREETS, BRIDGES	3,500	12,500	257.1%	\$10K for Sign Committee
CAPITAL OUTLAY	76,500	49,500	-35.3%	\$35K for roads not used in 18-19, roll over to 19-20
TOTAL APPROPRIATIONS	87,000	69,000	-20.7%	
NET OF REVENUES/APPROPRIATIONS	0	0	0.0%	
TOTAL OF ALL FUNDS (101, 202, 203, 401)				
TOTAL REVENUE	984,531	973,316	-1.1%	
TOTAL APPROPRIATIONS	984,531	973,316	-1.1%	
NET OF REVENUES/APPROPRIATIONS	0	(0)	0.0%	

City of the Village of Clarkston

Fiscal Year 2019-2020 Projected Operational Budget

	2018-19 APPROVED BUDGET	2019-20 PROPOSED BUDGET	PERCENT CHANGE	EXPLANATION OF SIGNIFICANT CHANGES
FUND 236 - PARKING KIOSK FUND				
REVENUE				
PARKING KIOSK FEES	67,969	101,954	50.0%	12 Month Average
PARKING CITATIONS	9,175	13,763	50.0%	12 Month Average
TOTAL REVENUE	77,144	115,716	50.0%	
APPROPRIATIONS				
ADMINISTRATIVE	16,213	23,938	47.6%	12 Month Average
CAPITAL OUTLAY	17,287	90,000	420.6%	Includes \$20K for 2 new kiosks, \$70K for road paving
EMPLOYER MEDICARE & SOCIAL SEC	713	1,070	50.0%	Carry forward
UNEMPLOYMENT INSURANCE	472	709	50.0%	Carry forward
TOTAL APPROPRIATIONS	34,686	115,716	233.6%	
NET OF REVENUES/APPROPRIATIONS	42,459	(0)	0.0%	

Questions / Discussion