



FY 2027 Operating and Enterprise Budget Proposal

DRAFT FOR REVIEW



Presented By:	ChaQuias Miller-Thornton, City Manager
Date of Submission:	October 27, 2026
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Fiscal Period:	Fiscal Year 2027

This document is a preliminary draft intended solely for administrative and civic review and civic planning purposes. Content remains subject to modification prior to final submission and adoption. This document will be on file for public review at Clarkston Municipal Bldg (City Hall – 736 Park North Blvd) and at the Clarkston Library (951 N. Indian Creek Road)

Public Hearing: Tuesday, October 27, 2026

Public Hearing: Thursday, November 19, 2026

Adoption: Tuesday, December 1, 2026

Clarkston City Council



Beverly H. Burks
Mayor



Deborah Johnson
Vice Mayor



Sharifa Adde
Councilmember



Lynn Bayonne
Councilmember



Yterenickia Bell
Councilmember



Dean Moore
Council Member



Mark Perkins
Councilmember

The mayor and six (6) council members shall compose the city council, in which is vested all corporate, legislative and other powers of the city. Before the beginning of the ensuing fiscal year the council shall adopt an appropriate ^[3] ordinance, based on the city manager's budget, with such modifications as the council considers necessary or desirable.

City of Clarkston, Georgia

PROPOSED BUDGET FOR FISCAL YEAR ENDING
DECEMBER 31, 2027

ChaQuias Miller Thornton, City Manager
Kenneth Abidde, Finance Director



ChaQuias Miller-Thornton
City Manager

The city manager shall be the chief executive and administrative officer of the city. The city manager shall be responsible to the city council for the administration of all city affairs placed in the city manager's charge by or under this charter. As the chief executive and administrative officer, the city manager shall prepare and submit the annual operating budget and capital budget to the city council.

The city manager's message shall explain the budget both in fiscal terms and in terms of the work programs. It shall outline the proposed financial policies of the city for the ensuing fiscal year, describe the important features of the budget, indicate any major changes from the current year in fiscal policies, expenditures, and revenues together with the reasons for such changes, summarize the city's debt position and include such other material as the city manager deems desirable.



October 27, 2026

Dear Mayor and Councilmembers,

Included herein is the proposed FY2027 City of Clarkston Operating and Enterprise Budget. The budget was developed in accordance with ARTICLE IV. FISCAL ADMINISTRATION of the City of Clarkston's CHARTER, with regulations established by the State of Georgia, and in-line with Generally Accepted Accounting Principles for municipal government. The document has been developed with the assistance of staff, Mayor, and the City Council.

ARTICLE IV of the City's Charter provides that "[no] later than forty-five (45) days prior to the beginning of each fiscal year, the city manager shall submit to the city council a proposed budget for the next fiscal year, showing separately for the general fund, each utility, and each other fund the following: (i) revenues and expenditures during the preceding fiscal year, (ii) appropriations and estimated revenues and expenditures for the current fiscal year..."

CITY MANAGER'S BUDGET MESSAGE

I am pleased to submit the Proposed Annual Budget for Fiscal Year 2027 for your review and consideration.

Executive Summary & Financial Overview

This recommended spending plan balances our ongoing commitment to fiscal discipline with the vital service needs of our community. Like many jurisdictions, our city continues to navigate economic challenges, inflationary pressures on goods and services, and stabilizing post-pandemic revenues.

- **Total Budget:** The recommended operating and enterprise budget is **\$12,161,662 million**, which includes operating funds, enterprise utilities, and capital improvement projects.
- **General Fund:** The proposed General Fund totals **\$11,189,997 million**, supporting core services such as administration, courts, police, public works, parks and recreation, and planning.

- **Reserves:** Our projected fund balance appropriation, at the time of this proposal is \$505,706 and remains in line with the standard 25% operational reserve to guard against unexpected emergencies or revenue dips.

Key Budget Themes & Priorities

The FY2027 budget, as proposed, has been built around core strategic priorities established during our annual goal-setting sessions:

1. **Sustaining Public Safety and Enhancing Community Development:** Achieving and maintaining adequate staffing levels in our Police Department, including targeted investments in re-establishing two (2) patrol positions, enhancing public facing services with temporary seasonal staffing in Public Works and Parks and Recreation, strategically achieving a more balanced revenue portfolio with a focus on economic and commercial development, and increasing transparency through the use of community facing dashboards and online service capability.
2. **Infrastructure & Capital Investment:** Prioritizing capital and major project plan implementation through a disciplined Capital Improvement Program (CIP) that includes planning and funding projections for our Comprehensive Plan, Parks and Recreation Master Plan, Facilities Master Plan, Greenway Trail Project, Norman Road Dam Project, etc.
3. **Software and Technology Upgrades:** Seeking to improve service delivery and efficiency through modernization of licensing and financial platforms in order to enhance customer experience and to increase staff efficiency. Modernization of platforms will also assist us in information reporting that supports data-driven planning.

Next Steps

Over the coming weeks, City Council and the Public will have an opportunity to review the budget proposal, to discuss any necessary changes to the document, to present questions and to receive answers to the same. Two (2) public hearings have been scheduled to allow residents and business owners an opportunity to provide direct feedback before final adoption. Hearings are scheduled for Tuesday, October 27, 2026 at 6pm (to receive preliminary feedback after initial budget presentation) and on Thursday, November 19, 2026 at 7pm. Adoption of the FY2027 budget document is scheduled for Tuesday, December 1, 2026 at 7pm. Both hearings and the meeting to consider adoption will be held at the Clarkston Municipal Building (City Hall), 736 Park North Boulevard, Suite 120, Clarkston, GA.

I want to express my sincere appreciation to staff their dedication and hard work in preparing this document. I also thank the City Council for your continued leadership and guidance.

Respectfully submitted,

ChaQuias Miller-Thornton, City Manager

NOTES TO THE FY2027 BUDGET PROPOSAL DOCUMENT:

General Fund (Operations and Maintenance)

- Assumes a current Millage Rate of 17.200 (as adopted in 2026) with a 1% increase in property valuations. The established tax rate is below revenue neutral, but still funds the FY2027 expenditure expectations under the following conditions:
 - A continued reduction in workforce and workforce expense established during 2025 millage rate adoption. This reduction includes:
 - Non-funded positions:
 - Assistant City Manager (Administration Department)
 - Special Events Coordinator (Administration Department)
 - Consolidated functions:
 - Inclusion of special event functions within the Special Projects and Communications functions.
 - Inclusion of the procurement function within the Special Projects function.
 - General Fund assumption of position cost previously funded by American Rescue Plan Act dollars. These positions include:
 - Accountant
 - Administrative Assistant (Clerical)
 - Code Compliance Officer
 - Police Services (initially Social Worker)
- Does not include a cost of living adjustment for employees. (TBD by Council Action)
- Does not include implementation of the Compensation Study to include hybrid-parity considerations. Study implementation will constitute a budget amendment.
- Includes planning for future annexation, facilities (to include new town center/city hall), Livable Cities Initiative Update, and Software Implementation (Financial and Court and Police Records Management)..
- Includes lease-purchase of 2 vehicles for the Police Department, 1 vehicle (with trade-in for the Public Works Department, and 1 Backhoe equipment purchase for Public Works service provision.
- Includes migration of the City's virtual office assistant platform to a managed operating assistant platform. The MOA is a cloud based system that eliminates remote connection to servers and reduces the amount of downtime due to outages, processing delays, missed connections, etc.

Stormwater Fund

- Includes stormwater fee revenue as determined by the collection of stormwater fee assessments. Fund expenditures include costs for much needed stormwater system maintenance. Approximately 25% of the General Fund Public Works salary expense is accounted for within the Stormwater Fund. Therefore, a transfer of \$131,027 from the Stormwater Fund to the General Fund is proposed.

SPLOST Fund

- SPLOST II Program Funding (Infrastructure Improvements)
- SPLOST II Program Funding (Parks and Recreation Master Plan)
- SPLOST II Facilities Planning (City Center/City Hall)

ARPA (Coronavirus Relief) Fund

- The budget proposal does not include revenue or expenditure estimates for Coronavirus Relief funding. As required by the Federal Treasury guidelines all funds in received through the American Rescue Plan Act were to be expended no later than December 31, 2026.

CITY OF CLARKSTON MUNICIPAL REVENUE PORTFOLIO

The City of Clarkston's capacity to generate revenue is founded upon the City's revenue-raising authority that is granted to the City per state law. Also, under Georgia law, the City is required to adopt a balanced budget (revenues = expenditures). Under this rule, the City cannot budget expenses in excess of available revenue. The task of the local government organization is to balance and manage revenues in a manner that funds services and programs requested by the citizens and businesses while adhering to local, state, and federal statutes regarding municipal finance.

The primary revenue sources for the City of Clarkston are taxes, non-tax revenues such as fees, and proprietary (enterprise) funds. The City operates in an intergovernmental system and generates revenue from its own sources as it is authorized to do by the state. The City also receives revenue in the form of federal and state grants and special revenue derived from sales tax. The City also continues to allocate remaining Coronavirus relief funds derived from federal distribution of American Rescue Plan Act (ARPA).

The following revenue sources make up the City's revenue portfolio:

I. TAXES ON PROPERTY

Ad Valorem Tax

The ad valorem tax (or property tax) is an important component of municipal revenue. It provides a stable source of revenue for the City. Residents and non-resident taxpayers received a direct benefit for paying property tax. The City uses the tax revenue to fund its General Fund 100 activities such as administrative services, public safety, street maintenance and repair, parks recreation, and community economic development activities. The property tax rate can be adjusted to generate the amount of revenue necessary to provide municipal services. The City's current tax rate is 15.890 mils.

Taxation of Motor Vehicles

As allowed by the Georgia Constitution, motor vehicles are taxed in a manner that is different than the taxation of other property. The “birthday day” or annual ad valorem tax for motor vehicles was exempted in 2012 legislation and was implemented as a one-time tax that is imposed on the fair market value of the vehicle.

Real Estate Transfer Tax

A real estate transfer tax is imposed at a rate of \$1 on the first \$1,000 and 10 cents on each additional \$10 of any conveyance of real property when the value of the interest transferred is more than \$100. For such transactions on property that happen within the City’s jurisdiction, the DeKalb County Superior Court Clerk collects the tax and distributes it to the City monthly. This revenue is distributed based on the City’s millage rate.

Intangible Tax

Intangible tax is revenue on long-term real estate notes. Long-term notes are those that are due more than three years from the date of execution and are secured by real estate. The tax is assessed at \$1.50 for each \$500 of the face amount of the note with the maximum intangible recording tax being \$25,000.

II. TAXES ON SALES

Alcoholic Beverage Excise Taxes

Taxes levied on distilled spirits (up to \$.22 per liter on packaged sales and 3% of the sale price on sales by the drink), wine (up to \$.22 per liter), and malt beverages (up to \$6.00 per bulk container and up to \$.05 per 12 ounce bottle, can, or other container).

Insurance Premium Taxes and License Fees

Insurance premium tax is a levy of 1% on life insurance companies based on gross premium on policies of persons living within the City’s jurisdiction. The City can levy a gross premium tax of no more than 2.5% on all other types of insurance companies. This tax is collected by the Georgia Commissioner of Insurance and is remitted to the City on an annual basis in October of every year. The City also imposes and collects license fees on insurance companies doing business within the City’s limits. By state statute, and through submission of the City’s ordinance adopting the imposition of insurance license fees, the City can impose a \$75.00 fee on insurance companies. The fee is based on population.

Business and Occupation Taxes

The City levies and collects business and occupation taxes on businesses and practitioners with offices or locations within the City. Some types of business are exempt from this tax (i.e. non-profits). The City uses the "gross receipts" method of taxation. This method of taxation is based on a percentage of total revenue from receipts or sales for the year, before business expenses.

Franchise Fees

The City enters into franchise agreements or contracts with cable, electric, gas and telephone companies doing business in the City. These agreements determine the terms that a public utility company abides by when using the City’s right of way. The fee is most often a percentage of the

utility's gross receipts within the municipality. The electric franchise fee is remitted to the City annually, while gas, cable, and telephone franchise fees are remitted quarterly.

III. Business Type Licenses and Permits

Alcoholic Beverage Licenses

The City requires that a person or business have a license from the City to sell alcohol, retail or wholesale, within the City. The amount of the fee, by license type, is established by resolution of the Council.

Work Permits

(Alcohol) All employees who work for a business licensed to sell alcoholic beverages within the city who are actually engaged in the sale of alcoholic beverages shall be required to apply for and obtain a work permit from the police department for each location at which the employee is working.

(Adult Entertainment) Before any person may work on a regulated premises of an adult entertainment facility, he shall file a notice with the city clerk of his intended employment. If the employee is found to be of good moral character, the city clerk shall grant approval of employment. Upon approval, the employee may begin working on a regulated premises.

(Hookah) Certain restaurants within the city have been issued a permit that allows limited smoking of hookah within the restaurant. Such permits were only issued prior to July 2, 2018. No new permits will be issued. An annual regulatory permit fee of one thousand (\$1,000.00) dollars shall be paid to the city prior to issuance of a hookah permit.

(Late night convenience store) Service stations are regulated by the City and must be closed to the public between the hours of Midnight and 6:00 a.m. each night unless the business holds a valid late night convenience store permit. This permit is assessed at one thousand fifty dollars (\$1,050.00).

IV. Non-Business Licenses and Permits

The City collects revenue for zoning land and use permits, building permits and inspection fees, certificates of occupancy, sign and fence permits, etc.

V. Other Revenue

Charges for Use

The City charges for providing accident reports, conducting background checks, sanitation services, and building and land rentals.

Fines and Forfeitures, Court Fees, and Costs

This revenue includes traffic fines, fines from violations of City Code, bonds posted to guarantee court appearances, and other court costs. Fine and forfeiture revenue is offset by mandatory court liabilities to include payments to other agencies for the Peace Officers A&B Fund, Crime Victim Emergency Fund, Crime Victim DUI Fund, Indigent Defense Fund, Brain & Spinal Injury Fund, County Drug Treatment Fund, Drivers Ed Training, Etc. Fine and forfeiture revenue is also offset by Bond Refunds.

Miscellaneous Revenue

(Rents and Royalties)

(Reimbursement for Damaged Property)

(Reimbursement for Drug Enforcement Agency Overtime) The City has an officer who serves on the Drug Enforcement Agency's Taskforce as a Taskforce Officer. The City pays the officer's salary and overtime wages and the DEA reimburses the City for up to \$20,000 in overtime wages. With the assignment of the Clarkston Officer to the DEA Taskforce, the City receives a percentage of Federal Confiscated Seizure Funds.

Other Financing Sources

(Proceeds from the Sale of General Fixed Assets) After the declaration of surplus of city-owned assets the City has granted authority to conduct the sale of such assets. Funds received on the sale are classified as revenue/proceeds.

(Grants – Non-intergovernmental Sources) Non state, local, or federal grants, that are also not considered private contribution or donations, may be awarded to the City.

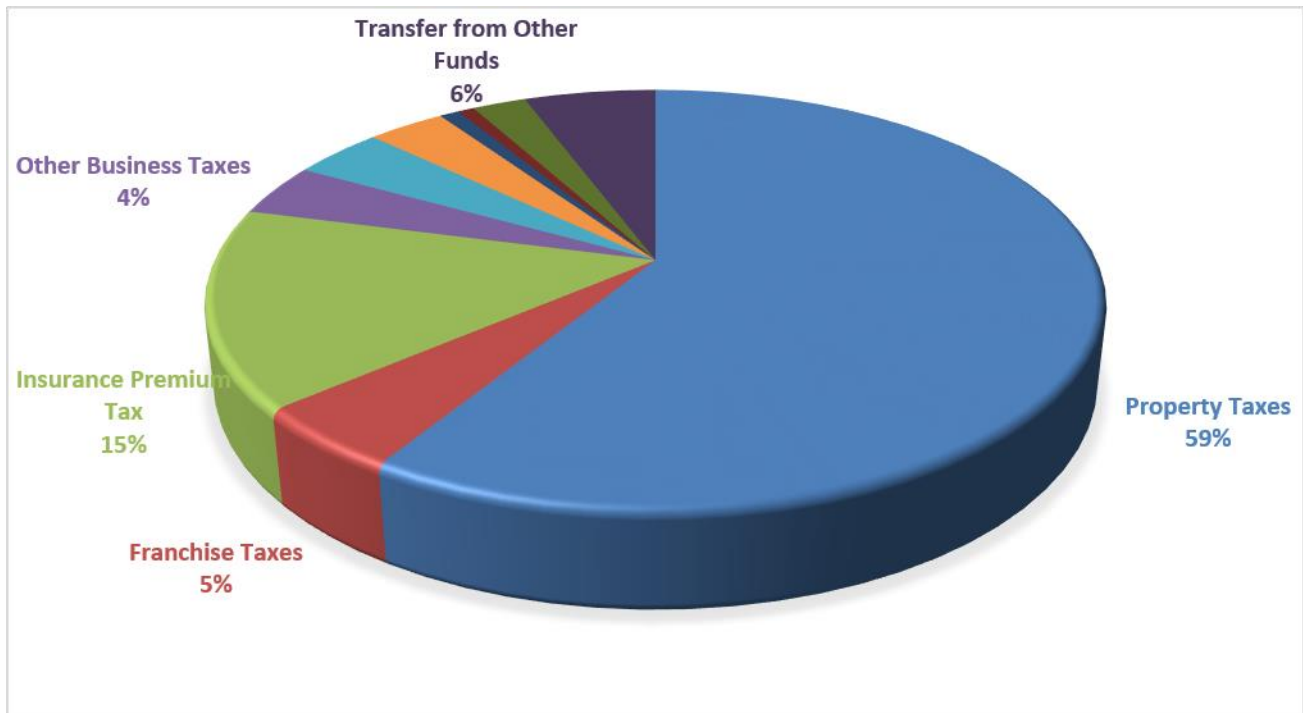
(Proceeds from Capital Leases) Lease-purchase financing is a method for a Local Government to acquire real property or personal property (such as vehicles and equipment) by paying over its full term an annually renewable contract for the use and acquisition of the property.

**CLARKSTON FY2027 PROPOSED GENERAL FUND and ENTERPRISE FUND
SUMMARY**

GENERAL FUND SUMMARY				
REVENUE	2025 Unaudited Budget	2026 Adopted Budget	2026 Amended Budget	2027 Adopted Budget
Taxes	8,505,866	8,596,431	8,910,484	9,299,676
Licenses & Permits	468,651	430,840	430,840	376,278
Intergovernmental	-	-	-	-
Charges for Services	136,193	100,983	100,983	94,240
Fines and Forfeitures	434,468	346,047	555,467	443,000
Investment Income	-	-	-	-
Private Grants	-	-	-	-
Miscellaneous Revenue	113,288	93,240	93,240	80,236
Other Financing Sources		65,000	106,700	259,834
TOTAL CURRENT REVENUE	9,658,466	9,632,541	10,197,714	10,553,264
Transfers To DDA				
Transfer to Debt Service				
Transfer from ARPA (General O&M)		605,221	605,221	-
Transfer from StormWater		131,027	131,027	131,027
From Fund Balance	275,757	76,836	(332,109)	505,706
To Fund Balance				
TOTAL GENERAL FUND REVENUE	9,934,223	10,445,625	10,601,853	11,189,997
EXPENDITURES				
City Council	178,416	165,360	165,360	224,747
Mayor	34,861	47,827	47,827	52,958
Admin	2,121,135	2,328,617	2,418,617	2,468,373
Building & Grounds	1,246,317	761,706	792,065	814,142
Municipal Court	435,120	510,620	512,120	551,272
Public Safety	3,132,234	3,177,245	3,177,245	3,593,026
Public Works	1,171,873	1,348,499	1,390,199	1,573,611
Parks	251,966	335,378	335,378	401,540
Planning & Development	705,315	1,296,785	1,296,785	949,225
Debt Service	656,987	473,588	466,257	561,104
TOTAL GENERAL FUND EXENDITURES	9,934,223	10,445,625	10,601,853	11,189,997
Over/Deficit	(0)	0	0	\$ (0)

A balanced general fund budget of **\$11,189,997** in revenue expectation with an estimated (offsetting) **\$11,189,997** in expenditure expectation is presented. An estimated \$505,706 in General Fund Reserve Balance is necessary to balance the budget. \$131,027 is estimated as the transfer to the General Fund from the City's Stormwater Utility Fund.

The amount of FY2027 estimated revenue exceeds previous year's revenue (as amended to-date) in the amount of \$588,144



REVENUE	2026	2027	Variance
Property Taxes	\$ 6,288,113	\$ 6,583,664	\$ 295,551
Franchise Taxes	\$ 564,476	\$ 548,208	\$ (16,268)
Insurance Premium Tax	\$ 1,605,229	\$ 1,715,138	\$ 109,909
Other Business Taxes	\$ 452,666	\$ 452,666	\$ (0)
Court Fines/Fees	\$ 555,467	\$ 443,000	\$ (112,467)
Licenses and Permits	\$ 430,840	\$ 376,278	\$ (54,562)
Charges for Services	\$ 100,983	\$ 94,240	\$ (6,743)
Msc. Revenues	\$ 93,240	\$ 80,236	\$ (13,004)
Other Financing Sources	\$ 106,700	\$ 259,834	\$ 153,134
Transfer from Other Funds	\$ 404,139	\$ 636,733	\$ 232,594
	\$ 10,601,853	\$ 11,189,997	\$ 588,144

TAXES

Total taxes are budgeted at \$389,192 more than the 2025 budget as amended to-date going from \$8,910,484 in 2026 to an estimated \$9,299,676 in 2027. The increase is due to an estimated increase in Real Property Taxes Current Year - based on the following:

- Assuming a 1% increase in property valuations.
- Assuming an ad valorem tax rate of 17.200 mils as adopted in June 2026
- Increase of Insurance Premium Taxes of \$109,909 based on actual revenue received.
- Decrease of Franchise Tax expectation for cable franchise fees.

TAXES continued

FUND	LINE ITEM	DESCRIPTION	2025 ACTUAL (unaudited)	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 PROPOSED BUDGET
GENERAL FUND REVENUE						
		General Property Taxes				
	311110	PUBLIC UTILITY R/E TAXES - CURRENT YEAR	89,770	89,770	117,533	117,533
	311190	OTHER REAL PROPERTY TAXES - CURRENT YEAR	4,923,294	5,052,343	5,285,271	5,448,411
	311200	REAL PROPERTY TAXES PRIOR YEAR	275,000	275,000	275,000	338,000
	311210	PUBLIC UTILITY R/E TAXES - PRIOR YEAR	75,000	75,000	75,000	106,000
	311310	MOTOR VEHICLE TAXES-CURRENT YEAR	220,560	220,560	189,925	209,405
	311340	INTANGIBLE TAX (REGULAR RECORDING)	14,420	6,000	6,000	7,400
	311350	RAILROAD EQUIPMENT TAX - CURRENT YEAR	1,000	1,000	1,000	1,000
	311390	OTHER PERSONAL PROP TAXES - CURRENT YEAR	239,571	240,935	306,853	323,275
	311400	PERSONAL PROPERTY TAXES-PRIOR YEAR	5,000	10,000	10,000	10,000
	311600	REAL ESTATE TRANSFER TAX (INTANGIBLE)	5,166	5,166	5,166	6,275
	311710	FRANCHISE TAXES - ELECTRIC	424,329	450,289	468,368	469,170
	311730	FRANCHISE TAXES - GAS	55,880	55,880	55,880	57,521
	311750	FRANCHISE TAXES - TV/CABLE	38,711	38,711	38,711	20,000
	311760	FRANCHISE TAXES - TELEPHONE	1,517	1,517	1,517	1,517
		Total General Property Taxes	6,369,218	6,522,171	6,836,224	7,115,507
		Business Taxes				
	314200	ALCOHOL BEVERAGE TAXES - BEER & WINE	129,780	90,500	90,500	90,500
	314250	ALCOHOL EXCISE TAX - LIQUOR	15,223	15,000	15,000	15,000
	314300	LOCAL OPTION MIXED DRINK TAXES	69,762	68,100	68,100	68,100
	316100	BUSINESS AND OCCUPATION TAXES	269,671	269,671	269,671	269,671
	316200	INSURANCE PREMIUM TAXES	1,613,562	1,605,229	1,605,229	1,715,138
	319110	PENALTIES/INTEREST - REAL TAXES	16,365	16,365	16,365	16,365
	319400	PENALTIES/INTEREST - BUSINESS TAXES	22,285	9,395	9,395	9,395
		Total Business Taxes	2,136,648	2,074,260	2,074,260	2,184,169
		TOTAL TAXES	8,505,866	8,596,431	8,910,484	9,299,676

[SEE LICENSES AND PERMITS ON NEXT PAGE]

LICENSES AND PERMITS

License and permits revenue for FY2027 is estimated at \$54,562 less than the FY2027 budget revenue (amended to-date). Estimates are based on current licenses and permits on record, applications submitted, and projections based on actual revenue received in 2026.

Licenses and Permits					
321105	ALCOHOL INVESTIGATION FEE	9,500	9,500	9,500	9,500
321110	BEER RETAIL LICENSE	17,240	14,050	14,050	14,050
321115	BEER RETAIL LICENSE BY DRINK	8,333	8,300	8,300	9,950
321120	RETAIL WINE LICENSE	17,240	17,240	17,240	17,240
321125	RETAIL WINE LICENSE BY DRINK	8,907	8,900	8,900	8,900
321130	RETAIL LIQUOR LICENSE	17,250	17,250	17,250	17,250
321135	RETAIL LIQUOR LICENSE BY DRINK	37,375	27,000	27,000	27,000
321150	WORK PERMIT & ID CARD ALCOHOL SALES	5,506	4,435	4,435	4,685
321151	WORK PERMIT ID - ENTERTAINMENT	118,024	112,500	112,500	112,500
321153	HOOCAH PERMIT	2,000	2,300	2,300	2,300
321154	LATE NIGHT CONVENIENCE STORE PERMIT	1,053	1,053	1,053	1,053
321220	INSURANCE COMPANY BUSINESS LICENSE	23,106	22,500	22,500	18,450
322210	ZONING AND LAND USE PERMIT	27,412	27,412	27,412	25,000
322230	SIGN PERMITS	7,573	3,500	3,500	3,500
322240	BUILDING PERMIT	157,125	150,000	150,000	100,000
322245	TREE SERVICE PERMIT FEES	1,934	900	900	900
322900	NON-BUSINESS LICENSES/PERMITS - OTHER	9,073	4,000	4,000	4,000
323120	BUILDING INSPECTION	-	-	-	-
TOTAL LICENSES AND PERMITS		468,651	430,840	430,840	376,278

CHARGES FOR SERVICE

Charges for Service revenue is estimated at \$6,743 less for FY2027 than the amount amended year-to-date for FY2026.

- 1) A municipal election is scheduled for 2027.
- 2) Overall revenue for Charges for Services is reduced based on estimated projections due to actual revenue received.

Charges for Service					
341400	PRINTING AND DUPLICATING SERVICES	1,854	1,300	1,300	1,300
341910	ELECTION QUALIFYING FEES	3,000	-	-	1,440
342100	ACCIDENT REPORTS	3,829	3,340	3,340	3,500
343900	GENERAL FUND STREET ROW MAINTENANCE	-	-	-	-
344111	SPECIAL PICKUPS	5,522	4,000	4,000	2,500
346410	BACKGROUND CHECK FEES (CRIMINAL)	8,762	6,500	6,500	6,500
347200	WOMAN'S CLUB RESERVATION FEES	31,100	19,000	19,000	15,000
347201	PARKS-POOL ADMISSIONS	54,562	47,843	47,843	48,000
347202	TENNIS FEES	-	-	-	-
347203	MILAM PARK RESERVATION FEES	26,064	18,000	18,000	15,000
347301	JUNETEENTH VENDOR FEES	1,500	1,000	1,000	1,000
347500	PROGRAM FEES-ATHLETIC	-	-	-	-
349300	BAD CHECK FEES	-	-	-	-
TOTAL CHARGES FOR SERVICE		136,193	100,983	100,983	94,240

FINES AND FORFEITURES

1) Fine and forfeiture revenue for FY2027 is estimated at \$112,476 less than FY2026 revenue as amended to-date. The net revenue is calculated based on the amount of municipal revenue collected for fines and forfeitures minus fund calculation expenditures assessed by County and State agencies such as Local Crime Victims Funds, Peace Officers A & B Annuity Fund, GSCCCA, etc, and bond refunds. Police Admin IT Fees are also estimated at an increase based on current revenue projections. Additional single fine collections for code enforcement cases received in FY2026 in excess of \$100,000 is not anticipated during the next fiscal cycle.

Fines and Forfeitures					
351170	MUNICIPAL COURT FINES AND FORFEITURES	431,053	340,580	550,000	435,000
351180	POLICE ADMIN IT FEE	3,415	5,467	5,467	8,000
	TOTAL FINES AND FORFEITURES	434,468	346,047	555,467	443,000

CONTRIBUTIONS PRIVATE SOURCES

There is no estimation of contributions from private sources.

MISCELLANEOUS INCOME

Miscellaneous income for FY2027 is estimated at \$13,004 less than FY2026 revenue as amended to-date. There is no estimated revenue allocated for the reimbursement of damaged property and no other miscellaneous revenue can be identified for collection. Reimbursement from the Drug Enforcement Task Force is not applicable due to termination of the subject agreement.

Miscellaneous Revenue					
381000	RENTS AND ROYALTIES	73,328	80,236	80,236	80,236
383000	REIMBURSEMENT FOR DAMAGED PROPERTY	25,615	-	-	-
389000	OTHER MISCELLANEOUS REVENUE	1,341	-	-	-
389005	REIM DEA O/T	13,004	13,004	13,004	-
	TOTAL MISCELLANEOUS REVENUE	113,288	93,240	93,240	80,236

OTHER FINANCING SOURCES

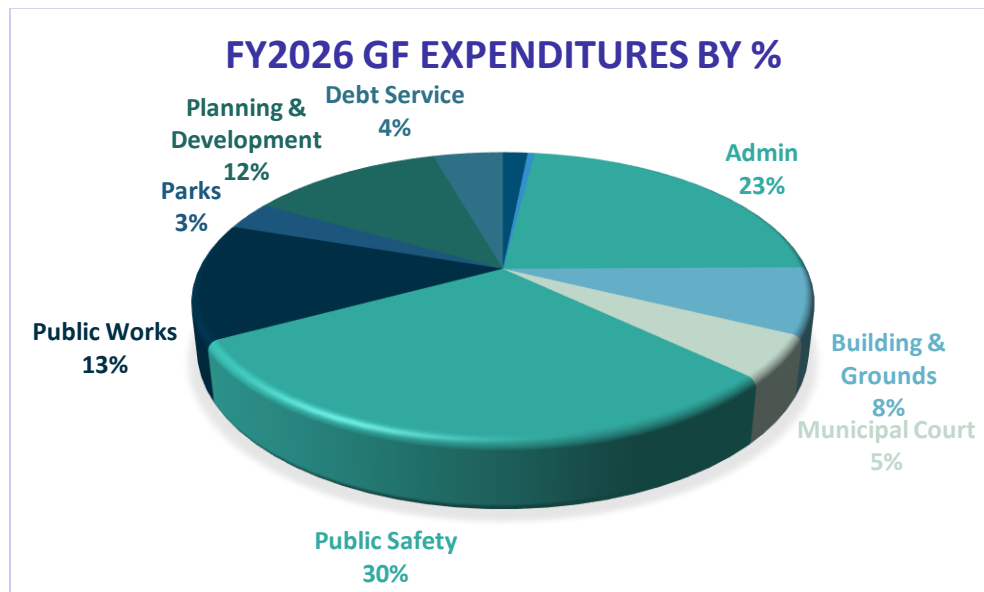
Other Financing Sources is increased by \$153,134 based capital lease proceeds that are proposed to be received relative to a lease purchase for 2 new police cars, 1 public works vehicle, and 1 backhoe equipment for public works. Lease proceeds are booked as revenue, the asset purchase price is booked in Police and Public Works Departments capital asset expense line, and the estimated annual lease and interest payment amount is recorded in the Debt Service Fund.

Other Financing Sources					
392100	PROCEEDS-SALE OF GENERAL FIXED ASSETS		-	-	
393130	REVENUE CAPITAL PROJECTS CITY HALL ANNEX			-	
393150	ICMA Grant				-
393500	PROCEEDS-CAPITAL LEASE		65,000	106,700	259,834
	TOTAL OTHER FINANCING SOURCES	-	65,000	106,700	259,834

TRANSFER FROM OTHER FUNDS

Transfer from other funds is increased by \$232,594 based funds received from the Stormwater Fund as a subsidy for Public Works Labor in the amount of \$131,027 and General Fund Reserve balance appropriation of \$505,706 needed to balance the General Fund Budget.

Percentage and Amounts of General Fund Expenditures by category are depicted below:



EXPENDITURES	2026	2027	Variance
City Council	\$ 165,360	\$ 224,747	\$ 59,387
Mayor	\$ 47,827	\$ 52,958	\$ 5,131
Admin	\$ 2,418,617	\$ 2,468,373	\$ 49,756
Building & Grounds	\$ 792,065	\$ 814,142	\$ 22,077
Municipal Court	\$ 512,120	\$ 551,272	\$ 39,152
Public Safety	\$ 3,177,245	\$ 3,593,026	\$ 415,781
Public Works	\$ 1,390,199	\$ 1,573,611	\$ 183,412
Parks	\$ 335,378	\$ 401,540	\$ 66,162
Planning & Development	\$ 1,296,785	\$ 949,225	\$ (347,560)
Debt Service	\$ 466,257	\$ 561,104	\$ 94,847
	10,601,853	\$ 11,189,997	\$ 588,144

EXHIBIT 1 WITH REVENUE AND EXPENSE DETAIL BEGINS ON PAGE 22

CITY OF CLARKSTON SANITATION FUND – 540

FUND	DEPT	LINE ITEM	DESCRIPTION	2025 ACTUAL (unaudited)	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 PROPOSED BUDGET
FUND 540 - SANITATION REVENUE							
540		344110	Sanitation Fees/Enterprise	356,625	356,625	356,625	356,625
540		344115	Prior Year Sanitation Fees	-	-	-	-
540		344120	Commercial Business Fees	-	-	-	-
540		361000	Sanitation Interest Revenue	-	-	-	-
SANITATION FUND REVENUE				356,625	356,625	356,625	356,625
52 - PURCHASED/CONTRACTED SERVICES							
540	4520	521200	Purchased Services	-	-	-	-
540	4520	522110	Sanitation/Professional	356,625	356,625	356,625	356,625
540	4520	521300	Sanitationin/ Information Technology Services	-	-	-	-
540	4520	522200	Sanitation/Repairs/Maint	-	-	-	-
52-Total Purchased/Contracted Services				356,625	356,625	356,625	356,625
54 - SANITATION CAPITAL OUTLAY							
540	4520	542200	Sanitation Capital	-	-	-	-
540	4520	542400	Vehicles	-	-	-	-
54-Total Sanitation Capital Outlay				-	-	-	-
TOTAL PUBLIC SAFETY EXPENSES				356,625	356,625.00	356,625.00	356,625.00
TOTAL SANITATION REVENUE				356,625	356,625	356,625	356,625
TOTAL SANITATION EXPENSES				356,625	356,625	356,625	356,625
				-	-	-	-

CITY OF CLARKSTON STORM WATER FUND – 500

NEXT PAGE

FUND	DEPT	LINE ITEM	DESCRIPTION	2025 ACTUAL (unaudited)	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 PROPOSED BUDGET
500 - STORMWATER UTILITY REVENUE							
500		344190	Stormwater Fees Fund	554,266.00	615,000	615,000	615,000
500		344195	Prior Yr Stormwater Fees	7,167.00	-	-	-
500		361000	Stormwater Bank Interest	24.00	10	10	40
500		389000	Stormwater - Cost Sharing Construction	-	-	-	-
500			Budget From Fund Balance Reserves	-	-	-	-
500				-	-	-	-
Total - Stormwater Utility Revenue				561,457.00	615,010	615,010	615,040
500 - STORMWATER UTILITY EXPENSES							
500 - PERSONAL SERVICES/EMPLOYEE BENEFITS							
500	4200	541400	Highway and Streets	164,776.00	121,716	121,716	121,716
				-	-	-	-
500	4600	511260	Stormwater/Salaries	-	-	-	-
500	4600	511310	DEA Overtime	-	-	-	-
500	4600	512260	Stormwater/Group Ins	-	-	-	-
500	4600	512200	Stormwater/FICA	-	7,546	7,546	7,546
500	4600	512300	Stormwater/Medicare	-	1,765	1,765	1,765
500	4600	512400	Stormwater/Retirement	-	-	-	-
500	4600	512600	Stormwater-Unemployment	-	-	-	-
500	4600	512700	Stormwater/Work Comp	-	-	-	-
500	4600	512905	Stormwater/Protective Gear	-	-	-	-
500	4600	512910	Stormwater/Uniforms	-	-	-	-
Total 51 - Stormwater Personal Services/Benefits				164,776.00	131,027	131,027	131,027
52 - PURCHASED/CONTRACTED SERVICES							
500	4600	521260	Tax Billing/Collection Services	-	-	-	-
500	4600	521100	General Admin-Customer Service	-	-	-	-
500	4600	521200	Professional Svcs	137,411.00	150,000.00	150,000.00	150,000
500	4600	522200	Stormwater/Repairs/Maint	10,097.00	297,000	297,000	297,000
500	4600	522210	Vehicle Repair and Maint.	-	3,000	3,000	3,000
500	4600	522310	Purchases Service/Rental of Land	-	-	-	-
500	4600	522320	Equip Rental/ Lease	-	-	-	-
500	4600	523260	Liability Insurance-GIRMA	-	-	-	-
500	4600	523500	Travel	-	-	-	-
500	4600	523600	Dues & Fees	8,008.00	3,000	3,000	3,000
500	4600	523700	Education	-	2,000	2,000	2,000
500	4600	523901	Pre/InService Employment Drug Testing	-	-	-	-
500	4600	523910	Other Miscellaneous Expense	-	-	-	-
500	4600	523920	Bank/Finance Chgs	36.00	100	100	100
52-Total Purchased/Contracted Services				155,552.00	455,100	455,100	455,100
53 - SUPPLIES							
			General Supplies & Materials				
500	4600	531260	General Supplies	-	2,000	2,000	2,964
500	4600	531600	Small Equipment	-	3,000	3,000	3,000
500	4600	531100	General Supplies	-	-	-	-
500	4600	531710	Other Supplies	-	-	-	-
53-Total Supplies & Materials				-	5,000	5,000	5,964
54 - Storm Water CAPITAL OUTLAY							
500	4600	542200	Stormwater Capital	-	-	-	-
500	4600	542300	Furniture and Fixtures	-	-	-	-
500	4600	542400	Vehicles	-	-	-	-
54-Total Public Safety Capital Outlay				-	-	-	-
58 - STORMWATER DEBT SERVICE							
500	4600	582200	Debt Service Principal - Garbage Truck	-	21,616	21,616	21,616
500	4600	582200	Debt Service Interest - Garbage Truck	833.00	1,333	1,333	1,333
Total 58 - STORMWATER DEBT SERVICE				833.00	1,333	1,333	22,949
TOTAL - Stormwater Utility Expenses				321,161.00	592,460	592,460	615,040

EXHIBIT 1 GENERAL FUND REVENUE AND EXPENSE DETAIL

EXHIBIT 1				
CITY OF CLARKSTON - FY2027 BUDGETS - PROPOSED				
GENERAL FUND SUMMARY				
REVENUE	2025 Unaudited Budget	2026 Adopted Budget	2026 Amended Budget	2027 Adopted Budget
Taxes	8,505,866	8,596,431	8,910,484	9,299,676
Licenses & Permits	468,651	430,840	430,840	376,278
Intergovernmental	-	-	-	-
Charges for Services	136,193	100,983	100,983	94,240
Fines and Forfeitures	434,468	346,047	555,467	443,000
Investment Income	-	-	-	-
Private Grants	-	-	-	-
Miscellaneous Revenue	113,288	93,240	93,240	80,236
Other Financing Sources		65,000	106,700	259,834
TOTAL CURRENT REVENUE	9,658,466	9,632,541	10,197,714	10,553,264
Transfers To DDA				
Transfer to Debt Service				
Transfer from ARPA (General O&M)		605,221	605,221	-
Transfer from StormWater		131,027	131,027	131,027
From Fund Balance	275,757	76,836	(332,109)	505,706
To Fund Balance				
TOTAL GENERAL FUND REVENUE	9,934,223	10,445,625	10,601,853	11,189,997
EXPENDITURES				
City Council	178,416	165,360	165,360	224,747
Mayor	34,861	47,827	47,827	52,958
Admin	2,121,135	2,328,617	2,418,617	2,468,373
Building & Grounds	1,246,317	761,706	792,065	814,142
Municipal Court	435,120	510,620	512,120	551,272
Public Safety	3,132,234	3,177,245	3,177,245	3,593,026
Public Works	1,171,873	1,348,499	1,390,199	1,573,611
Parks	251,966	335,378	335,378	401,540
Planning & Development	705,315	1,296,785	1,296,785	949,225
Debt Service	656,987	473,588	466,257	561,104
TOTAL GENERAL FUND EXENDITURES	9,934,223	10,445,625	10,601,853	11,189,997
Over/Deficit	(0)	0	0	\$ (0)

CITY OF CLARKSTON FY2026 BUDGET REVENUE - As Adopted						
FUND	LINE ITEM	DESCRIPTION	2025 ACTUAL (unaudited)	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 PROPOSED BUDGET
GENERAL FUND REVENUE						
General Property Taxes						
	311110	PUBLIC UTILITY R/E TAXES - CURRENT YEAR	89,770	89,770	117,533	117,533
	311190	OTHER REAL PROPERTY TAXES - CURRENT YEAR	4,923,294	5,052,343	5,285,271	5,448,411
	311200	REAL PROPERTY TAXES PRIOR YEAR	275,000	275,000	275,000	338,000
	311210	PUBLIC UTILITY R/E TAXES - PRIOR YEAR	75,000	75,000	75,000	106,000
	311310	MOTOR VEHICLE TAXES-CURRENT YEAR	220,560	220,560	189,925	209,405
	311340	INTANGIBLE TAX (REGULAR RECORDING)	14,420	6,000	6,000	7,400
	311350	RAILROAD EQUIPMENT TAX - CURRENT YEAR	1,000	1,000	1,000	1,000
	311390	OTHER PERSONAL PROP TAXES - CURRENT YEAR	239,571	240,935	306,853	323,275
	311400	PERSONAL PROPERTY TAXES-PRIOR YEAR	5,000	10,000	10,000	10,000
	311600	REAL ESTATE TRANSFER TAX (INTANGIBLE)	5,166	5,166	5,166	6,275
	311710	FRANCHISE TAXES - ELECTRIC	424,329	450,289	468,368	469,170
	311730	FRANCHISE TAXES - GAS	55,880	55,880	55,880	57,521
	311750	FRANCHISE TAXES - TV/CABLE	38,711	38,711	38,711	20,000
	311760	FRANCHISE TAXES - TELEPHONE	1,517	1,517	1,517	1,517
		Total General Property Taxes	6,369,218	6,522,171	6,836,224	7,115,507
Business Taxes						
	314200	ALCOHOL BEVERAGE TAXES - BEER & WINE	129,780	90,500	90,500	90,500
	314250	ALCOHOL EXCISE TAX - LIQUOR	15,223	15,000	15,000	15,000
	314300	LOCAL OPTION MIXED DRINK TAXES	69,762	68,100	68,100	68,100
	316100	BUSINESS AND OCCUPATION TAXES	269,671	269,671	269,671	269,671
	316200	INSURANCE PREMIUM TAXES	1,613,562	1,605,229	1,605,229	1,715,138
	319110	PENALTIES/INTEREST - REAL TAXES	16,365	16,365	16,365	16,365
	319400	PENALTIES/INTEREST - BUSINESS TAXES	22,285	9,395	9,395	9,395
		Total Business Taxes	2,136,648	2,074,260	2,074,260	2,184,169
		TOTAL TAXES	8,505,866	8,596,431	8,910,484	9,299,676
Licenses and Permits						
	321105	ALCOHOL INVESTIGATION FEE	9,500	9,500	9,500	9,500
	321110	BEER RETAIL LICENSE	17,240	14,050	14,050	14,050
	321115	BEER RETAIL LICENSE BY DRINK	8,333	8,300	8,300	9,950
	321120	RETAIL WINE LICENSE	17,240	17,240	17,240	17,240
	321125	RETAIL WINE LICENSE BY DRINK	8,907	8,900	8,900	8,900
	321130	RETAIL LIQUOR LICENSE	17,250	17,250	17,250	17,250
	321135	RETAIL LIQUOR LICENSE BY DRINK	37,375	27,000	27,000	27,000
	321150	WORK PERMIT & ID CARD ALCOHOL SALES	5,506	4,435	4,435	4,685
	321151	WORK PERMIT ID - ENTERTAINMENT	118,024	112,500	112,500	112,500
	321153	HOOKAH PERMIT	2,000	2,300	2,300	2,300
	321154	LATE NIGHT CONVENIENCE STORE PERMIT	1,053	1,053	1,053	1,053
	321220	INSURANCE COMPANY BUSINESS LICENSE	23,106	22,500	22,500	18,450
	322210	ZONING AND LAND USE PERMIT	27,412	27,412	27,412	25,000
	322230	SIGN PERMITS	7,573	3,500	3,500	3,500
	322240	BUILDING PERMIT	157,125	150,000	150,000	100,000
	322245	TREE SERVICE PERMIT FEES	1,934	900	900	900
	322900	NON-BUSINESS LICENSES/PERMITS - OTHER	9,073	4,000	4,000	4,000
	323120	BUILDING INSPECTION	-	-	-	-
		TOTAL LICENSES AND PERMITS	468,651	430,840	430,840	376,278
Intergovernmental Revenue						
		LMIG			-	-
		CARES ACT & RELATED REVENUE			-	-
		TOTAL INTERGOVERNMENTAL REVENUE	-	-	-	-

Charges for Service					
341400	PRINTING AND DUPLICATING SERVICES	1,854	1,300	1,300	1,300
341910	ELECTION QUALIFYING FEES	3,000	-	-	1,440
342100	ACCIDENT REPORTS	3,829	3,340	3,340	3,500
343900	GENERAL FUND STREET ROW MAINTENANCE	-			
344111	SPECIAL PICKUPS	5,522	4,000	4,000	2,500
346410	BACKGROUND CHECK FEES (CRIMINAL)	8,762	6,500	6,500	6,500
347200	WOMAN'S CLUB RESERVATION FEES	31,100	19,000	19,000	15,000
347201	PARKS-POOL ADMISSIONS	54,562	47,843	47,843	48,000
347202	TENNIS FEES	-			
347203	MILAM PARK RESERVATION FEES	26,064	18,000	18,000	15,000
347301	JUNETEENTH VENDOR FEES	1,500	1,000	1,000	1,000
347500	PROGRAM FEES-ATHLETIC	-			
349300	BAD CHECK FEES	-			
TOTAL CHARGES FOR SERVICE		136,193	100,983	100,983	94,240

Fines and Forfeitures					
351170	MUNICIPAL COURT FINES AND FORFEITURES	431,053	340,580	550,000	435,000
351180	POLICE ADMIN IT FEE	3,415	5,467	5,467	8,000
TOTAL FINES AND FORFEITURES		434,468	346,047	555,467	443,000

Investment Income					
361000	INTEREST INCOME			-	
TOTAL INTEREST INCOME		-	-	-	-

Private Grants					
371000	CONTRIBUTIONS AND DONATIONS-PRIVATE	-		-	
TOTAL PRIVATE GRANTS		-	-	-	-

Miscellaneous Revenue					
381000	RENTS AND ROYALTIES	73,328	80,236	80,236	80,236
383000	REIMBURSEMENT FOR DAMAGED PROPERTY	25,615	-	-	-
389000	OTHER MISCELLANEOUS REVENUE	1,341	-	-	
389005	REIM DEA O/T	13,004	13,004	13,004	-
TOTAL MISCELLANEOUS REVENUE		113,288	93,240	93,240	80,236

Other Financing Sources					
392100	PROCEEDS-SALE OF GENERAL FIXED ASSETS		-	-	
393130	REVENUE CAPITAL PROJECTS CITY HALL ANNEX			-	
393150	ICMA Grant				-
393500	PROCEEDS-CAPITAL LEASE		65,000	106,700	259,834
TOTAL OTHER FINANCING SOURCES		-	65,000	106,700	259,834

TOTAL REVENUES		9,658,466	9,632,541	10,197,714	10,553,264
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391100	TRANSFER FROM UNRESERVED FUND BALANCE	275,757	76,836	(332,109)	505,706
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**CITY OF CLARKSTON
2027 PROPOSED BUDGET
COUNCIL**

FUND	DEPT	LINE ITEM	DESCRIPTION	2025 ACTUAL (unaudited)	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 PROPOSED BUDGET
PERSONAL SERVICES/EMPLOYEE BENEFITS							
Council Salaries and Wages, Benefits and Expenses							
100	1110	511100	Council Salaries	72,000	72,000	72,000	72,000
100	1110	512100	Council Health Insurance	77,608	39,312	39,312	78,000
100	1110	512200	Council/FICA	4,464	4,464	4,464	4,464
100	1110	512300	Council Medicare	1,044	1,044	1,044	1,203
100	1110	512400	Council Retirement	10,800	10,440	10,440	11,880
			Council Salaries and Wages, Benefits and Expenses	165,916	127,260	127,260	167,547
52- PURCHASED /CONTRACTED SERVICES							
100	1110	523200	Communications	-	-	-	3,035
100	1110	523500	Council/Travel	7,500	-	-	-
100	1110	523501	Council/Travel - Adde	-	3,000	3,000	4,000
100	1110	523502	Council/Travel - Bell	-	3,000	3,000	4,000
100	1110	523503	Council/Travel - Johnson	-	3,000	3,000	4,000
100	1110	523504	Council/Travel - Perkins	-	3,000	3,000	4,000
100	1110	523505	Council/Travel - Moore	-	3,000	3,000	4,000
100	1110	523506	Council/Travel - Bayonne	-	3,000	3,000	4,000
100	1110	523700	Council/Education/Training	5,000	-	-	-
100	1110	523701	Council/Education/Training - Adde	-	3,000	3,000	5,000
100	1110	523702	Council/Education/Training- Bell	-	3,000	3,000	5,000
100	1110	523703	Council/Education/Training - Johnson	-	3,000	3,000	5,000
100	1110	523704	Council/Education/Training - Perkins	-	3,000	3,000	5,000
100	1110	523705	Council/Education/Training - Moore	-	3,000	3,000	5,000
100	1110	523706	Council/Education/Training - Bayonne	-	3,000	3,000	5,000
100	1110	532001	Special Initiative - Adde	-	-	-	-
100	1110	532002	Special Initiative - Bell	-	-	-	-
100	1110	532003	Special Initiative - Johnson	-	-	-	-
100	1110	532004	Special Initiative - Perkins	-	-	-	-
100	1110	532005	Special Initiative - Moore	-	-	-	-
100	1110	532006	Special Initiative - Bayonne	-	-	-	-
			Council Purchased/Contracted Services	12,500	36,000	36,000	57,035
53 - SUPPLIES							
			General Supplies & Materials				
100	1110	531100	General Supplies	-	1,500	1,500	2,000
100	1110	531400	Books & Periodicals	-	-	-	-
100	1110	531600	Small Equipment	-	-	-	-
100	1110	531700	Uniform	-	600	600	1,200
100	1110	531710	Other Supplies	-	-	-	-
			53-Total General Supplies & Materials	-	2,100	2,100	3,200
TOTAL EXPENSES							
				178,416	165,360	165,360	224,747

**CITY OF CLARKSTON
2027 PROPOSED BUDGET
COUNCIL DETAIL**

PERSONAL SERVICES/EMPLOYEE BENEFITS					
Council Salaries and Wages, Benefits and Expenses				Cost	Notes
100	1110	511100	Council Salaries	72,000.00	\$6,000/member @ 6 members
100	1110	512100	Council Health Insurance	78,000.00	
100	1110	512200	Council/FICA	4,464.00	IRS rate .062
100	1110	512300	Council Medicare	1,203.00	IRS rate 0.0145
100	1110	512400	Council Retirement	11,880.00	Rate .1657
Council Salaries and Wages, Benefits and Expenses				167,547.00	
100	1110	523200	Communications	3,035.00	City Council Cell Phones (Moved from Admin Exp)
100	1110	523500	Council/Travel	-	
100	1110	523501	Council/Travel - Adde	4,000.00	Increased from 3000
100	1110	523502	Council/Travel - Bell	4,000.00	
100	1110	523503	Council/Travel - Johnson	4,000.00	
100	1110	523504	Council/Travel - Perkins	4,000.00	
100	1110	523505	Council/Travel - Moore	4,000.00	
100	1110	523506	Council/Travel - Bayonne	4,000.00	
100	1110	523700	Council/Education/Training	-	
100	1110	523701	Council/Education/Training - Adde	5,000.00	Increased from 3000
100	1110	523702	Council/Education/Training- Bell	5,000.00	
100	1110	523703	Council/Education/Training - Johnson	5,000.00	
100	1110	523704	Council/Education/Training - Perkins	5,000.00	
100	1110	523705	Council/Education/Training - Moore	5,000.00	
100	1110	523706	Council/Education/Training - Bayonne	5,000.00	
100	1110	532001	Special Initiative - Adde	-	
100	1110	532002	Special Initiative - Bell	-	
100	1110	532003	Special Initiative - Johnson	-	
100	1110	532004	Special Initiative - Perkins	-	
100	1110	532005	Special Initiative - Moore	-	
100	1110	532006	Special Initiative - Bayonne	-	
Council Salaries and Wages, Benefits and Expenses				54,000.00	
53 - SUPPLIES					
General Supplies & Materials				Cost	Notes
100	1500	531100	General Supplies	2,000.00	Business Cards, etc.
100	1500	531400	Books & Periodicals	-	Books, manuals, other published info
100	1500	531600	Small Equipment	-	Replacement Laptops/Equipment
100	1500	531700	Uniform	1,200.00	\$200/ea x 6 members
100	1500	531710	Other Supplies	-	Office furnishing/replacement
53-Total General Supplies & Materials				3,200.00	
				-	
TOTAL EXPENSES				224,747.00	
Departmental Total				224,747.00	
Round up total					
Departmental Budget				224,747.00	

**CITY OF CLARKSTON
2027 PROPOSED BUDGET
MAYOR**

FUND	DEPT	LINE ITEM	DESCRIPTION	2025 ACTUAL (unaudited)	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2026 PROPOSED BUDGET
PERSONAL SERVICES/EMPLOYEE BENEFITS							
Mayor's Salaries and Wages, Benefits and Expenses							
100	1310	511100	Mayor/ Salary	15,000	15,000	15,000	15,000
100	1310	512100	Mayor Health Insurance	11,344	13,104	13,104	16,380
100	1310	512200	Mayor/FICA	930	930	930	930
100	1310	512300	Mayor/Medicare	218	218	218	218
100	1310	512400	Mayor Retirement	2,516	2,250	2,250	2,505
100	1310	523500	Mayor/Travel	2,468	6,500	6,500	7,000
100	1310	523600	Mayor/Membership & Dues	1,000	3,325	3,325	3,325
100	1310	523700	Mayor Education/Training	1,385	6,500	6,500	7,000
Mayor's Salaries and Wages, Benefits and Expenses				34,861	47,827	47,827	52,358
53 - SUPPLIES							
General Supplies & Materials							
100	1310	523200	Communications		-	-	506
100	1310	531100	General Supplies	-	-	-	400
100	1310	531400	Books & Periodicals	-	-	-	-
100	1310	531600	Small Equipment	-	-	-	-
100	1310	531700	Uniform	-	-	-	200
100	1310	531710	Other Supplies	-	-	-	-
100	1310	5320007	Special Initiative - Mayor				-
53-Total General Supplies & Materials				-	-	-	600
TOTAL EXPENSES				34,861	47,827	47,827	52,958

**CITY OF CLARKSTON
2027 PROPOSED BUDGET
MAYOR DETAIL**

PERSONAL SERVICES/EMPLOYEE BENEFITS					
Mayor's Salaries and Wages, Benefits and Expenses				Cost	Notes
100	1310	511100	Mayor/ Salary	15,000.00	\$1,250/month
100	1310	512100	Mayor Health Insurance	16,380.00	\$/month
100	1310	512200	Mayor/FICA	930.00	IRS SS Rate (.062)
100	1310	512300	Mayor/Medicare	218.00	IRS Med Rate (.0145)
100	1310	512400	Mayor Retirement	2,505.00	Rate 0.167
Mayor's Salaries and Wages, Benefits and Expenses				35,033.00	

100	1310	523500	Mayor/Travel	7,000.00	
100	1310	523600	Mayor/Membership & Dues	3,325.00	
Description					
African American Mayors Association				1,000.00	Moved from Admin Expense
United States Conference of Mayors				2,325.00	Moved from Admin Expense
100	1310	523700	Mayor Education/Training	7,000.00	
Mayor's Purchased/Contracted Services				17,325.00	

53 - SUPPLIES				Cost	Notes
General Supplies & Materials					
100	1500	523200	Communications	506.00	Mayor's Cell Phone
100	1500	531100	General Supplies	400.00	Business Cards, etc.
100	1500	531400	Books & Periodicals	-	Books, manuals, other published info
100	1500	531600	Small Equipment	-	Replacement Laptops/Equipment
100	1500	531700	Uniform	200.00	\$200/employee
100	1500	531710	Other Supplies	-	Office furnishing/replacement
100	1500	532007	Special Initiative	-	
53-Total General Supplies & Materials				600.00	

TOTAL EXPENSES				52,958.00	
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Departmental Total	52,958.00
Round up total	
Departmental Budget	52,958.00

**CITY OF CLARKSTON
2027 PROPOSED BUDGET
ADMIN**

FUND DEPT LINE ITEM DESCRIPTION				2025 ACTUAL (unaudited)	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 PROPOSED BUDGET
51 - PERSONAL SERVICES/EMPLOYEE BENEFITS							
Council Salaries and Wages, Benefits and Expenses							
100	1110	511100	Council Salaries	-	-	-	-
100	1110	512100	Council Health Insurance	-	-	-	-
100	1110	512200	Council/FICA	-	-	-	-
100	1110	512300	Council Medicare	-	-	-	-
100	1110	512400	Council Retirement	-	-	-	-
100	1110	523500	Council/Travel	-	-	-	-
100	1110	523700	Council/Education/Training	-	-	-	-
Council Salaries and Wages, Benefits and Expenses				-	-	-	-
Mayor's Salaries and Wages, Benefits and Expenses							
100	1310	511100	Mayor/ Salary	-	-	-	-
100	1310	512100	Mayor Health Insurance	-	-	-	-
100	1310	512200	Mayor/FICA	-	-	-	-
100	1310	512300	Mayor/Medicare	-	-	-	-
100	1310	512400	Mayor Retirement	-	-	-	-
100	1310	523500	Mayor/Travel	-	-	-	-
100	1310	523600	Mayor/Membership & Dues	-	-	-	-
100	1310	523700	Mayor Education/Training	-	-	-	-
Mayor's Salaries and Wages, Benefits and Expenses				-	-	-	-
General Admin Salaries and Wages Expense							
100	1500	511100	Gen Adm/Salaries	764,420	972,294	972,294	955,160
100	1500	511200	Gen Adm/Salaries Part Time	-	19,200	19,200	-
100	1500	511300	Overtime	-	-	-	-
100	1500	512100	Gen Adm/Group Ins	113,111	126,542	126,542	160,919
100	1500	512200	Gen Adm/FICA	63,134	60,283	60,283	59,220
100	1500	512300	Gen Adm/Medicare	15,610	14,099	14,099	13,850
100	1500	512400	Gen Adm/Retirement	81,547	140,983	140,983	159,512
100	1500	512500	Tuition Reimbursement	-	5,000	5,000	-
100	1500	512700	Gen Adm/Work Comp	15,704	19,116	19,116	18,416
Total 51 - General Admin Personal Services/Benefits				1,053,526	1,357,517	1,357,517	1,367,077

**CITY OF CLARKSTON
2027 PROPOSED BUDGET
ADMIN**

FUND DEPT LINE ITEM DESCRIPTION				2025 ACTUAL (unaudited)	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 PROPOSED BUDGET
52 - PURCHASED/CONTRACTED SERVICES							
100	1500	521100	Tax Billing/Collection Services	4,100	4,500	4,500	4,500
100	1500	521110	Gen Adm-Board Elections	7,500	-	-	7,500
100	1500	521200	City Auditor	22,000	65,000	65,000	65,000
100	1500	521210	City Attorney	156,457	130,000	130,000	130,000
100	1500	521215	Gen Adm/Professional	271,336	339,000	399,000	262,500
100	1500	521300	Gen Admin/ Information Technology Service	356,736	108,700	108,700	239,845
100	1500	522200	Gen Adm/Repairs/Maint	3,000	1,000	1,000	1,000
100	1500	522320	Equip/Rental/Lease	10,000	8,400	8,400	8,400
100	1500	523100	Prop/Liability Ins	86,335	87,000	87,000	94,050
100	1500	523110	Claims and Judgements	-	5,000	5,000	5,000
100	1500	523200	Communications	23,671	7,900	37,900	37,900
100	1500	523210	Postage	4,600	4,600	4,600	4,600
100	1500	523300	Advertising	6,000	6,000	6,000	6,000
100	1500	523400	Printing Service	6,838	8,000	8,000	8,000
100	1500	523500	Travel	11,602	21,000	21,000	21,000
100	1500	523600	Dues & Fees	36,161	33,550	33,550	33,550
100	1500	523700	Education	4,473	25,650	25,650	25,650
100	1500	523901	Pre/InService Employment Drug Testing	-	-	-	-
100	1500	523910	Other Miscellaneous Expense	10,000	7,500	7,500	7,500
100	1500	523920	Bank/Finance Chgs	12,400	12,400	12,400	12,400
52-Total Purchased/Contracted Services				1,033,209	875,200	965,200	974,395
53 - SUPPLIES							
General Supplies & Materials							
100	1500	531100	General Supplies	15,000	15,400	15,400	15,000
100	1500	531400	Books & Periodicals	400	400	400	400
100	1500	531600	Small Equipment	15,000	10,000	10,000	9,000
100	1500	531700	Uniform	2,000	2,100	2,100	2,400
100	1500	531710	Other Supplies	2,000	3,000	3,000	3,000
53-Total General Supplies & Materials				34,400	30,900	30,900	29,800
54 - GENER ADMIN CAPITAL OUTLAY							
100	1500	542200	General Administration Capital	-	65,000	65,000	-
100	1500	542300	Furniture and Fixtures	-	-	-	-
100	1500	542400	Computer Equipment	-	-	-	94,401
54-Total General Admin Capital Outlay				-	65,000	65,000	94,401
57 - PAYMENTS TO OTHERS							
100	1500	574000	Bad Debt Expense	-	-	-	-
Total 57 - TOTAL PAYMENTS TO OTHERS				-	-	-	-
TOTAL EXPENSES				2,121,135	2,328,617	2,418,617	2,465,673

**CITY OF CLARKSTON
2027 PROPOSED BUDGET
ADMIN DEPT DETAIL**

PERSONAL SERVICES/EMPLOYEE BENEFITS					
Council Salaries and Wages, Benefits and Expenses				Cost	Notes
100	1110	511100	Council Salaries		\$6,000/member @ 6 members
100	1110	512100	Council Health Insurance		\$/month
100	1110	512200	Council/FICA		IRS rate .062
100	1110	512300	Council Medicare		IRS rate 0.0145
100	1110	512400	Council Retirement		Rate
100	1110	523500	Council/Travel		\$1500/member @ 6 members
100	1110	523700	Council/Education/Training		\$1500/member @ 6 members
Council Salaries and Wages, Benefits and Expenses				-	
Mayor's Salaries and Wages, Benefits and Expenses				Cost	Notes
100	1310	511100	Mayor/ Salary		\$1,250/month
100	1310	512100	Mayor Health Insurance		\$/month
100	1310	512200	Mayor/FICA		IRS SS Rate (.062)
100	1310	512300	Mayor/Medicare		IRS Med Rate (.0145)
100	1310	512400	Mayor Retirement		
100	1310	523500	Mayor/Travel		
100	1310	523600	Mayor/Membership & Dues		AAMA/USCA - Moved form Admin Line Item
100	1310	523700	Mayor Education/Training		
Mayor's Salaries and Wages, Benefits and Expenses				-	
General Admin Salaries and Wages Expense				Cost	Notes
100	1500	511100	Gen Adm/Salaries	955,160.00	
			Description		
			City Manager		12 Funded Positions Total
			Asistant City Manager		Vacant/Non-Funded
			City Clerk		
			Economic Mobility Manager		Salary Accounted for in Multi-grant Fund/Benefits in GF
			Communications Manager		Move to IT/Comm Job Description (Increase 30K)
			Human Resources Director		
			Finance Director		
			Equity and Inclusion Officer		ARPA - 3 year program - ended 12/31/2026
			Special Projects Manager- Procurement/Events		
			Executive Assistant		Dedicated EA to City Manager
			Accountant		ARPA Transfer/GF assumes cost in 2027
			Administrative Assistant		ARPA Transfer/GF assumes cost in 2027
			Accountant		
100	1500	511200	Gen Adm/Salaries Part Time	-	Summer Interns (2) - Interns and Seasonal Labor - PR and PW
100	1500	511300	Gen Adm/Overtime		
100	1500	512100	Gen Adm/Group Ins	160,919.00	\$927 x 11 employees x 12 months+4146(Contract/Life) up 25%
100	1500	512200	Gen Adm/FICA	59,220.00	IRS SS Rate (.062)
100	1500	512300	Gen Adm/Medicare	13,850.00	IRS Med Rate (.0145)
100	1500	512400	Gen Adm/Retirement	159,512.00	Rate 0.167
100	1500	512500	Tuition Reimbursement	-	No costs incurred in last two years
100	1500	512700	Gen Adm/Work Comp	18,415.82	GMA
Total 51 - General Admin Personal Services/Benefits				1,367,076.82	

**CITY OF CLARKSTON
2027 PROPOSED BUDGET
ADMIN DEPT DETAIL**

52 - PURCHASED/CONTRACTED SERVICES				Cost	Notes
100	1500	521100	Tax Billing/Collection Services	4,500.00	Dekalb County Tax Commissioner Property Tax Billing
100	1500	521110	Gen Adm-Board Elections	7,500.00	Dekalb BORE Services
100	1500	521200	City Auditor	65,000.00	
Description					
			Annual Audit	50,000.00	
			A133 Single Audit -Federal Grants	15,000.00	
100	1500	521210	City Attorney	130,000.00	
100	1500	521215	Gen Adm/Professional	262,500.00	
Description					
			Financial Software	80,000.00	New Software Implementation
			Annexation	50,000.00	Completed in Area Feasibility Study in 2026
			GMA Service - City Council/Staff Retreat 2026	3,000.00	
			Facilities Master Planning	-	Completed in 2026
			Financial Advisory Services	25,000.00	
			Grants Manager	42,000.00	\$3,500/month
			Interpretation Projects	20,000.00	
			Audio-Visual Services	12,500.00	Reduced from \$25000 in FY26
			Procurement Consultant	-	\$3,500/month/ SPM Duties 2027
			Strategic Planning Consultant	30,000.00	
100	1500	521300	Administration Information Technology Services	239,845.00	
Description					
			VC3 - Website Annual Maintenance	7,200.00	\$600/month
			VC3 - Info Tech Support Service	178,445.00	\$7200/month plus + 92,045 labor for VOA Conversion)
			INOVA Payroll Processing	14,000.00	
			Open RDA Accounting Software Support and Maintenance	4,100.00	**Change to new platform - mid year - was 8.200
			Next Request (Open Records Software)	9,800.00	
			Archive Social - Social Media (Admin/Police)	1,800.00	
			Agenda Management Software	14,600.00	
			SagesGov Permitting and Licensing Software	9,900.00	1/2 of cost (Costs split with planning)
100	1500	522200	General Repairs/Maintenance	1,000.00	
100	1500	522320	Equip/Rental/Lease	8,400.00	Postage Machine \$1,200/Toshiba Copier \$7,200
100	1500	523100	Prop/Liability Ins	94,050.00	GIRMA LIABILITY (15% Inc/\$40K) and Renters Ins (\$47K)
100	1500	523110	Claims and Judgements	5,000.00	New Line Item (Claims Separated from Premium Cost)
100	1500	523200	Communications	37,900.00	AT&T Cell Phones/Wireless/Desk Phones
100	1500	523210	Postage	4,600.00	
100	1500	523300	Advertising	6,000.00	Public Hearings, Solicitations, etc.
100	1500	523400	Printing & binding	8,000.00	
Description					
			Printing and copy costs-stationary, enevelopes, business cards	2,000.00	
			Municipal Code Updates	4,000.00	
			Copier Overage	2,000.00	

**CITY OF CLARKSTON
2027 PROPOSED BUDGET
ADMIN DEPT DETAIL**

100	1500	523500	Travel	21,000.00	
Description					
			Hotel expense and travel reimbursement - Other Staff	5,250.00	
			City Manager Travel/Hotels/Mileage/Meals/Incidentals	5,000.00	
			City Clerk Conference Travel/Hotels/Mileages and Meals	3,000.00	
			Finance Staff Travel	4,000.00	
			Human Resources Travel	3,750.00	
100	1500	523600	Dues and Fees	33,550.00	
Description					
			African American Mayors Association	-	Moved to Mayor's Expense
			DeKalb Municipal Association	10,500.00	
			GMA Telecom Fees	8,400.00	
			GMA Membership Dues	5,500.00	
			National League of Citites	1,760.00	
			DeKalb Chamber of Commerce	500.00	
			GCCMA Dues - City Manager	275.00	
			GGFOA Dues - City Manager, Finance Dir., Finance Staff	200.00	
			GLGPA Dues - City Manager, City Clerk	100.00	
			GMCA Dues - City Manager, City Clerk	230.00	
			IIMC Dues - City Clerk	200.00	
			ICMA Dues - City Manager	1,200.00	
			Welcoming America Dues	500.00	
			National Civic League	275.00	
			AICPA	850.00	
			NFBPA	460.00	
			New Staff Dues	2,600.00	Separate Out HR Request
100	1500	523700	Education and Training	25,650.00	
Description					
			City Manager - GMA Conference	2,000.00	
			City Manager - GCCMA Conferences	900.00	
			City Manager - ICMA Conference	1,500.00	
			City Manager - NLC Conference	2,500.00	
			City Clerk - GMA City Clerks Conference	1,000.00	
			City Clerk - GMCA Regional/Virtual Trainings & Conferences	1,750.00	
			City Clerk - IIMC Virtual Athenian Dialogues	-	
			Two Accountants - Training/Conferences	2,000.00	
			Finance Director - GGFOA & GFOA	3,000.00	
			GLGPA-CHRM - CM and HR	1,000.00	
			CPM	4,000.00	
			New Staff/Other Staff	6,000.00	Separate Out HR Request
100	1500	523901	Pre/InService Employment Drug Testing	-	Increase - Expanded Program Cost

**CITY OF CLARKSTON
2027 PROPOSED BUDGET
ADMIN DEPT DETAIL**

100	1500	523910	Other Miscellaneous Expense	7,500.00	Community Pop-ups, Employee Appreciation/ Recognition, Meals for Meetings, etc
100	1500	523920	Bank/Finance Chgs	12,400.00	Truist/Wellsfargo, Increase for Protective Services
Description					
			Wells Fargo Bank Analysis Fees	3,600.00	\$300/month
			Bank Card#8824 Processing Fees	4,800.00	\$400/month
			AMEX #9807 Processing Fees	3,600.00	\$300/month
			Banking Supplies- Deposit Slips, etc.	400.00	
52-Total Purchased/Contracted Services				974,395.00	

53 - SUPPLIES				Cost	Notes
General Supplies & Materials					
100	1500	531100	General Supplies	15,000.00	Papers, pens, printers, cartridges, documents, photos, copied materials, folders, notebooks, etc.
100	1500	531400	Books & Periodicals	400.00	Books, manuals, other published info
100	1500	531600	Small Equipment	9,000.00	Cabinets (Clerk) and Misc.
100	1500	531700	Uniform	2,400.00	\$200//employee
100	1500	531710	Other Supplies	3,000.00	Office furnishing/replacement/other
53-Total General Supplies & Materials				29,800.00	

54 - GENERADMIN CAPITAL OUTLAY				Cost	Notes
100	1500	542200	General Administration Capital		
100	1500	542300	Furniture and Fixtures		
100	1500	542400	Computer Equipment	97,101.00	Conversion from VOA (Technology Upgrade)
54-Total General Admin Capital Outlay				97,101.00	

57 - PAYMENTS TO OTHERS				Cost	Notes
100	1500	574000	Bad Debt Expense	-	
Total 57 - TOTAL PAYMENTS TO OTHERS				-	

TOTAL EXPENSES				2,468,372.82	
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Departmental Total	2,468,372.82
Round up total	
Departmental Budget	2,468,372.82

CITY OF CLARKSTON
2027 PROPOSED BUDGET
Building & Grounds

FUND	DEPT	LINE ITEM	DESCRIPTION	2025 ACTUAL (unaudited)	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 PROPOSED BUDGET
52 - PURCHASED/CONTRACTED SERVICES							
100	1565	521215	Building & Grounds/Professional	85,298.00	73,756	73,756	85,656
100	1565	522145	Building & Grounds/Pest Control	3,500.00	3,300	3,300	6,010
100	1565	522200	Building & Grounds/Repairs/Maint	59,569.00	50,000	50,000	50,000
100	1565	522210	Vehicle Repair and Maint.		-	-	-
100	1565	522310	Purchases Service/Rental of Land	309,675.00	469,000	469,000	469,000
100	1565	522320	Equip Rental / Lease		-	-	-
100	1565	523100	Liability Insurance-GIRMA	25,000.00	28,750	16,309	18,776
100	1565	523200	Communications	54,781.00	19,200	62,000	62,000
100	1565	523300	Advertising		-	-	-
100	1565	523400	Printing Service		-	-	-
100	1565	523500	Travel		-	-	-
100	1565	523600	Dues & Fees		-	-	-
100	1565	523700	Education		-	-	-
100	1565	523901	Pre/InService Employment Drug Testing		-	-	-
100	1565	523910	Other Miscellaneous Expense	3,500.00	3,500	3,500	3,500
100	1565	523920	Bank/Finance Chgs		-	-	-
52-Total Purchased/Contracted Services				541,323.00	647,506	677,865	694,942
53 - SUPPLIES							
General Supplies & Materials							
100	1565	531100	General Supplies	26,516.00	19,000	19,000	19,000
100	1565	531120	Special Events & Comm Relations		-	-	-
100	1565	531190	Signage/Street Signs	23,440.00	-	-	-
100	1565	531210	Water & Sewer	10,000.00	10,000	10,000	10,000
100	1565	531220	Natural Gas	7,700.00	8,700	8,700	13,700
100	1565	531230	Electricity	33,942.00	72,000	72,000	72,000
100	1565	531270	Gas, Oil, & Diesel		-	-	-
100	1565	531400	Books & Periodicals		-	-	-
100	1565	531600	Small Equipment	4,500.00	4,500	4,500	4,500
100	1565	531700	Uniform		-	-	-
100	1565	531710	Other Supplies		-	-	-
53-Total General Supplies & Materials				106,098.00	114,200	114,200	119,200
54 - Public Safety CAPITAL OUTLAY							
100	1565	542200	Building & Grounds Capital	532,532.00	-	-	-
100	1565	542300	Furniture and Fixtures	66,364.00	-	-	-
100	1565	542400	Computer Equipment		-	-	-
54-Total Public Safety Capital Outlay				598,896.00	-	-	-
57 - PAYMENTS TO OTHERS							
100	1565	574000	Bad Debt Expense	-	-	-	-
Total 57 - TOTAL PAYMENTS TO OTHERS				-	-	-	-
TOTAL EXPENSES				1,246,317.00	761,706	792,065	814,142

CITY OF CLARKSTON
2027 PROPOSED BUDGET
Building & Grounds DEPT DETAIL

52 - PURCHASED/CONTRACTED SERVICES				Cost	Notes
100	1565	521215	Building & Grounds/Professional	85,656.00	
			Description		
			Cleaning Services	32,616.00	2718 per month (12)
			Tree Removals	7,500.00	1250 per tree (6)
			Security First Alarm Monitoring	3,040.00	CHA, City Hall , Pool House 4 @510 Service Calls 1000.00
			Arbor-Nomics	2,500.00	10 @ 250.00
			Replacement of Alarm System at CHA	-	
			Facilities Master Plan	-	Plan for final city hall complex/Recorded in Admin Professional Expense
			Certified Arborist	40,000.00	Tree review/Naturalist
100	1565	522145	Building and Grounds Pest Control	6,010.00	
			Pest Control Services	6,010.00	
100	1565	522200	Building & Grounds Repairs/Maintenanc	50,000.00	
			System Repairs, Etc.	50,000.00	
100	1565	522310	Purchases Service/Rental of Land	469,000.00	736 Rental
100	1565	522320	Equip/Rental/Lease	-	
100	1565	523100	Prop/Liability Ins	18,776.00	Automobile Liability, Physical Damage, Law Enforcement Liability, & Deductibles
100	1565	523110	Claims and Judgements	-	
100	1565	523200	Communications	62,000.00	AT&T /Comast all facilities
100	1565	523210	Postage		
100	1565	523300	Advertising		
100	1565	523910	Other Miscellaneous Expense	3,500.00	Other expenses not covered under other line items.
			52-Total Purchased/Contracted Services	225,942.00	

53 - SUPPLIES				Cost	Notes
			General Supplies & Materials		
100	1565	531100	General Supplies	19,000.00	Custodial supplies, light bulbs, mulch, plants etc.
100	1565	531120	Special Events		
100	1565	531190	Signage/Street Signs	-	
100	1565	531210	Water & Sewer	10,000.00	
100	1565	531220	Natural Gas	13,700.00	
100	1565	531230	Electricity	72,000.00	
100	1565	531270	Gas, Oil, & Diesel		
100	1565	531400	Books & Periodcals		
100	1565	531600	Small Equipment	4,500.00	weedeater, drills, and blowers
100	1565	531700	Uniform		
100	1565	531710	Other Supplies	-	
			53-Total General Supplies & Materials	119,200.00	

CITY OF CLARKSTON
2027 PROPOSED BUDGET
Building & Grounds DEPT DETAIL

54 - GENERADMIN CAPITAL OUTLAY				Cost	Notes
100	1565	542200	Building & Grounds Capital		
100	1565	542300	Furniture and Fixtures		
100	1565	542400	Computer Equipment	-	
54-Total Building & Grounds Capital Outlay				-	
57 - PAYMENTS TO OTHERS				Cost	Notes
100	1565	574000	Bad Debt Expense		
Total 57 - TOTAL PAYMENTS TO OTHERS					
				-	
TOTAL EXPENSES				814,142.00	

Departmental Total	814,142.00
Round up total	
Departmental Budget	814,142.00

**CITY OF CLARKSTON
2027 PROPOSED BUDGET
COURT**

FUND	DEPT	LINE ITEM	DESCRIPTION	2025 ACTUAL (unaudited)	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 PROPOSED BUDGET
PERSONAL SERVICES/EMPLOYEE BENEFITS							
Court Salaries and Wages Expense							
100	2650	511100	Salaries	194,796	178,060	178,060	178,060
100	2650	511200	Salaries Part Time	-	-	-	-
100	2650	511300	Overtime	2,000			
100	2650	512100	Group Ins	34,312	33,372	33,372	33,372
100	2650	512200	FICA	12,202	11,040	11,040	11,040
100	2650	512300	Medicare	2,853	2,582	2,582	2,582
100	2650	512400	Retirement	28,627	25,819	25,819	29,736
100	2650	512600	Unemployment	954			
100	2650	512700	Work Comp	-	15,704	15,704	15,704
100	2650	512910	Uniforms	1,500	-	1,500	1,500
Total 51 - Courts Personal Services/Benefits				277,244	266,577	268,077	270,494
52 - PURCHASED/CONTRACTED SERVICES							
100	2650	521200	City Judge	27,600	28,800	28,800	40,800
100	2650	521210	City Solicitor	16,500	24,000	24,000	24,000
100	2650	521215	Public Defender	9,600	9,600	9,600	9,600
100	2650	521220	Professional Services	9,600	9,600	9,600	9,600
100	2650	521300	Information Technology Services	20,731	29,231	29,231	50,466
100	2650	522200	Gen Adm/Repairs/Maint	-	-	-	-
100	2650	522320	Equipment Rental	3,600	3,600	3,600	3,600
100	2650	523100	Prop/Liability Ins	-	-	-	-
100	2650	523110	Claims and Judgements	-	-	-	-
100	2650	523200	Communications	1,560	800	800	800
100	2650	523210	Postage	-	-	-	-
100	2650	523300	Advertising	-	-	-	-
100	2650	523400	Printing & Binding	1,000	1,000	1,000	2,500
100	2650	523500	Travel	6,100	6,600	6,600	6,600
100	2650	523600	Dues & Fees	800	6,610	6,610	6,610
100	2650	523700	Education	1,785	1,960	1,960	1,960
100	2650	523910	Other Miscellaneous Expense	300	300	300	300
100	2650	523920	Bank/Finance Chgs	-	-	-	-
52-Total Purchased/Contracted Services				99,176	122,101	122,101	156,836
53 - SUPPLIES							
General Supplies & Materials							
100	2650	531100	General Supplies	3,000	3,000	3,000	3,000
100	2650	531400	Books & Periodicals	200	200	200	200
100	2650	531600	Small Equipment	1,000	-	-	-
100	2650	531700	Uniform	-	-	-	-
100	2650	531710	Other Supplies	-	-	-	-
53-Total General Supplies & Materials				4,200	3,200	3,200	3,200
54 - COURTS CAPITAL OUTLAY							
100	2650	542200	Court Capital	-	-		-
100	2650	542300	Furniture and Fixtures				-
100	2650	542400	Computer Equipment				-
54-Total General Admin Capital Outlay				-	-	-	-

**CITY OF CLARKSTON
2027 PROPOSED BUDGET
COURT**

FUND	DEPT	LINE ITEM	DESCRIPTION	2025 ACTUAL (unaudited)	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 PROPOSED BUDGET
57 - PAYMENTS TO OTHERS							
100	2650	571000	A & B Fund	15,000	20,000	20,000	20,000
100	2650	571010	Training Fund	15,000	20,000	20,000	20,000
100	2650	571020	Crime Victim Emergency Fund	7,000	11,250	11,250	11,250
100	2650	571030	Crime Victim DUI Fund	1,500	600	600	600
100	2650	571040	Brain & Spinal Injury Fund	1,400	2,500	2,500	2,500
100	2650	571060	Indigent Defense Fund	10,000	22,000	22,000	22,000
100	2650	571070	Crime Lab Fee	600	600	600	600
100	2650	571080	County Drug Treatment	2,000	6,000	6,000	6,000
100	2650	571090	Drivers Ed Training	2,000	-	-	2,000
100	2650	571050	Pre-Trial Diversion	-	4,000	4,000	4,000
100	2650	573100	Bond Refunds		31,792	31,792	31,792
Total 57 - TOTAL PAYMENTS TO OTHERS				54,500	118,742	118,742	120,742
TOTAL EXPENSES				435,120	510,620	512,120	551,272

CITY OF CLARKSTON
2027 PROPOSED BUDGET
COURT DEPT DETAIL

PERSONAL SERVICES/EMPLOYEE BENEFITS					
Salaries and Wages Expense				Cost	Notes
100	2650	511100	Salaries	178,060.00	
		Description			
		Court Administrator			
		Court Clerk			
		Court Clerk			
100	2650	511200	Salaries Part Time		
100	2650	511300	Overtime		
100	2650	512100	Group Ins	33,372.00	\$927*12*3 employees
100	2650	512200	FICA	11,040.00	IRS SS Rate (.062)
100	2650	512300	Medicare	2,582.00	IRS Med Rate (.0145)
100	2650	512400	Retirement	29,736.00	Rate 0.167
100	2650	512600	Unemployment		
100	2650	512700	Work Comp	15,704.00	GMA
100	2650	512910	Uniforms	1,500.00	GMA
Total 51 - General Admin Personal Services/Benefits				270,494.00	
52 - PURCHASED/CONTRACTED SERVICES					
				Cost	Notes
100	1500	521200	City Judges	40,800.00	
		Description			
		Judge		28,800.00	\$2400/month Reg/Spec Calendars
		Judge		12,000.00	1000/month Code Cases
100	2650	521210	City Solicitor	24,000.00	\$2000/month
100	2650	521215	Public Defender	9,600.00	
100	2650	521220	Professional Services	9,600.00	
		Description			
		521220 Professional Services		9,600.00	
100	2650	521300	Information/Technology Services	50,466.00	
		Description			
		VC3		13,200.00	
		Tyler Tech		8,016.00	16031/2 (1/2 year)
		CMS System		24,250.00	6250 (implementation)+1500/month
		Audio translation equipment		5,000.00	

**CITY OF CLARKSTON
2027 PROPOSED BUDGET
COURT DEPT DETAIL**

100	2650	522320	Equipment Rental	3,600.00	Toshiba Copier Lease
100	2650	523200	Communications	800.00	AT&T Cell Phones/Wireless/Desk Phones
100	2650	523400	Printing & binding	2,500.00	
Description					
		Printing and copy costs-stationary, envelopes, business cards	2,500.00		
100	2650	523500	Travel	6,600.00	
Description					
		Hotel expense and travel reimbursement			
		Judge Will - Municipal Judget Training	500.00		
		Georgia Council of Court Admin - Conferences (2) May/Sept	2,800.00		
		GCIC Symposium	1,400.00		
		Geogia Municipal Courts Council	1,400.00		
		Other Staff	500.00		
100	2650	523600	Dues and Fees	6,610.00	
Description					
		Judge - Georgia Council of Municipal Judges	200.00	Will/Winthrop	
		ICJE	325.00	Judge Will	
		GCCA - Court Administrator	150.00		
		GA Municipal Court Clerks Council	60.00		
100	2650	523700	Education and Training	1,960.00	
Description					
		ICJE - Annual Recertification	750.00	3 staff @ \$250/each	
		GCCA - Convference Registration	750.00	2 times per year at \$375/ea	
		GCIC Symposium - TAC	260.00		
		Other Trainings - Clerk	200.00		
100	2650	523910	Other Miscellaneous Expense	300.00	Shipping costs, battries, etc.
		52-Total Purchased/Contrracted Services	156,836.00		

**CITY OF CLARKSTON
2027 PROPOSED BUDGET
COURT DEPT DETAIL**

53 - SUPPLIES				Cost	Notes
General Supplies & Materials					
100	2650	531100	General Supplies	3,000.00	photos, copied materials, folders, notebooks, etc.
100	2650	531400	Books & Periodicals	200.00	Books, manuals, other published info
100	2650	531600	Small Equipment	-	Replacement Laptops/Equipment
100	2650	531700	Uniform	-	\$100/employee
100	2650	531710	Other Supplies		Office furnishing/replacement
2650 53-Total General Supplies & Materials				3,200.00	
54 - GENERADMIN CAPITAL OUTLAY				Cost	Notes
100	2650	542200	General Administration Capital		
100	2650	542300	Furniture and Fixtures		
100	2650	542400	Computer Equipment	-	
54-Total General Admin Capital Outlay				-	
57 - PAYMENTS TO OTHERS				Cost	Notes
100	2650	571000	A & B Fund	20,000.00	
100	2650	571010	Training Fund	20,000.00	
100	2650	571020	Crime Victim Emergency Fund	11,250.00	
100	2650	571030	Crime Victim DUI Fund	600.00	
100	2650	571040	Brain & Spinal Injury Fund	2,500.00	
100	2650	571060	Indigent Defense Fund	22,000.00	
100	2650	571070	Crime Lab Fee	600.00	
100	2650	571080	County Drug Treatment	6,000.00	
100	2650	571090	Drivers Ed Training	2,000.00	
100	2650	571050	Pre-Trial Diversion	4,000.00	
100	2650	573100	Bond Refunds	31,792.00	
Total 57 - TOTAL PAYMENTS TO OTHERS				120,742.00	
				-	
TOTAL COURT EXPENSES				551,272.00	

100 2650 572100 Payments to Other Agencies -

100 2650 573100 Bond Refunds -

30792.3

Totals

-

Departmental Total

551,272.00

Round up total

Departmental Budget

551,272.00

**CITY OF CLARKSTON
2027 PROPOSED BUDGET
PUBLIC SAFETY**

FUND DEPT LINE ITEM DESCRIPTION				2025 ACTUAL (unaudited)	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 PROPOSED BUDGET
PERSONAL SERVICES/EMPLOYEE BENEFITS							
Salaries and Wages Expense							
100	3200	511100	Public Safety/Salaries	1,661,382.00	1,794,718	1,794,718	1,869,791
100	3200	511200	Public Safety/Salaries Part Time	41,198.00	-	-	-
100	3200	511300	Overtime	25,000.00	25,500	25,500	17,500
100	3200	511310	DEA Overtime	28,000.00	28,000	28,000	-
100	3200	512100	Public Safety/Group Ins	364,920.00	255,852	255,852	396,336
100	3200	512200	Public Safety/FICA	108,877.00	111,015	111,015	117,012
100	3200	512300	Public Safety/Medicare	25,463.00	25,963	25,963	27,366
100	3200	512400	Public Safety/Retirement	220,512.00	281,525	281,525	316,931
100	3200	512600	Public Safety-Unemployment	-	-	-	-
100	3200	512700	Public Safety/Work Comp	89,807.00	93,478	93,478	101,113
100	3200	512905	Public Safety/Protective Gear	4,536.00	6,125	6,125	6,125
100	3200	512910	Public Safety/Uniforms	22,068.00	22,068	22,068	-
Total 51 - Public Safety Personal Services/Benefits				2,591,763.00	2,644,244	2,644,244	2,852,175
52 - PURCHASED/CONTRACTED SERVICES							
100	3200	521100	Tax Billing/Collection Services	-	-	-	-
100	3200	521110	Board of Elections	-	-	-	-
100	3200	521200	City Auditor	-	-	-	-
100	3200	521210	City Attorney	-	-	-	-
100	3200	521215	Public Safety/Professional	4,280.00	2,675	2,675	2,675
100	3200	521300	Public Safetyin/ Information Technology Ser	95,000.00	90,000	90,000	109,000
100	3200	522200	Public Safety/Repairs/Maint	80,000.00	59,435	59,435	59,435
100	3200	522210	Vehicle Repair and Maint.	30,000.00	40,000	40,000	40,000
100	3200	522320	Equip Rental / Lease	78,000.00	65,855	65,855	65,855
100	3200	523100	Liability Insurance-GIRMA	96,000.00	110,400	110,400	165,000
100	3200	523200	Communications	21,600.00	35,000	35,000	40,000
100	3200	523210	Postage	500.00	200	200	200
100	3200	523300	Advertising	2,000.00	1,000	1,000	1,000
100	3200	523400	Printing Service	3,000.00	3,000	3,000	3,000
100	3200	523500	Travel	11,450.00	14,800	14,800	14,800
100	3200	523600	Dues & Fees	20,501.00	19,041	19,041	19,041
100	3200	523700	Education	8,740.00	12,195	12,195	12,195
100	3200	523901	Pre/InService Employment Drug Testing	-	-	-	-
100	3200	523910	Other Miscellaneous Expense	3,000.00	3,000	3,000	3,000
100	3200	523920	Bank/Finance Chgs	-	-	-	-
52-Total Purchased/Contracted Services				454,071.00	456,601	456,601	535,201
53 - SUPPLIES							
General Supplies & Materials							
100	3200	531100	General Supplies	5,000.00	5,000	5,000	5,000
100	3200	531120	Special Events & Comm Relations	10,000.00	10,000	10,000	-
100	3200	531130	Investigative Supplies-CID	3,000.00	3,000	3,000	3,000
100	3200	531270	Gas, Oil, & Diesel	50,000.00	40,000	40,000	47,250
100	3200	531400	Books & Periodicals	400.00	400	400	400
100	3200	531600	Small Equipment	18,000.00	18,000	18,000	20,000
100	3200	531700	Uniform	-	-	-	30,000
100	3200	531710	Other Supplies	-	-	-	-
53-Total General Supplies & Materials				86,400.00	76,400	76,400	105,650

**CITY OF CLARKSTON
2027 PROPOSED BUDGET
PUBLIC SAFETY**

				2025 ACTUAL (unaudited)	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 PROPOSED BUDGET
FUND	DEPT	LINE ITEM	DESCRIPTION				
54 - Public Safety CAPITAL OUTLAY							
100	3200	542200	Public Safety Capital	-	-	-	100,000
100	3200	542300	Furniture and Fixtures		-	-	-
100	3200	542400	Computer Equipment		-	-	-
54-Total Public Safety Capital Outlay				-	-	-	100,000
57 - PAYMENTS TO OTHERS							
100	3200	574000	Bad Debt Expense	-	-	-	-
Total 57 - TOTAL PAYMENTS TO OTHERS				-	-	-	-
TOTAL EXPENSES				3,132,234.00	3,177,245	3,177,245	3,593,026

**CITY OF CLARKSTON
2027 PROPOSED BUDGET
PUBLIC SAFETY DEPT DETAIL**

PERSONAL SERVICES/EMPLOYEE BENEFITS						
Salaries and Wages Expense				Cost	Notes	
100	3200	511100	Public Safety/Salaries	1,869,791.00		
			Description			
			Chief			Salary for 25 FTEs - up from 23 FTE's
			Asst. Chief			
			1 Captain			
			1 LT Uniform Patrol Commander			
			9 Patrol Officers			
			1 Community Relations/State Certification			
			1 Records Clerk Manager, 1 Records Clerk			
			4 Sergeants Patrol			
			1 Sgt. CID, 2 CID Detectives			
			Two patrol new officers			Two new officers, assuming 02/01/2027 start
100	3200	511200	Public Safety/Salaries Part Time			
100	3200	511300	Public Safety/Overtime	17,500.00		Reduced with new officers
100	3200	511310	Public Safety/ DEAOvertime	-		
100	3200	512100	Public Safety/Group Ins	396,336.00		Additional 2 personnel and 25% increase in cost
100	3200	512200	Public Safety/FICA	117,012.00		IRS SS Rate (.062)
100	3200	512300	Public Safety/Medicare	27,366.00		IRS Med Rate (.0145)
100	3200	512400	Public Safety/Retirement	316,931.00		Rate 0.167
100	3200	512600	Public Safety-Unemployment	-		
100	3200	512700	Public Safety/Work Comp	101,113.00		GMA - 2 new officers/increase of Reserve from 2 to 6
100	3200	512905	Public Safety/Protective Gear	6,125.00		
100	3200	512910	Public Safety/Uniforms	-		
			Total 51 - Public Safety Personal Services/Benefits	2,852,174.00		
				-		
52 - PURCHASED/CONTRACTED SERVICES				Cost	Notes	
100	3200	521220	Public Safety/Professional	2,675.00		
			Description			
			Physical Exams	425.00		5@85.00
			Psychological Exams	1,500.00		5@300.00
			Polygraph Exams	750.00		5@150.00
100	3200	521300	Administration Information Technology Services	109,000.00		
			Description			
			VC3 -Annual IT Support	90,000.00		5,000.00 /month(12) 2500/month(12)
			VC3 - Info Tech Support Service			
			Lexipol	19,000.00		
100	3200	522200	Public Safety Repairs/Maintenance	59,435.00		
			Rite Weight 350.00	350.00		
			Mobile Comm-Dekalb 2000.00 Per Quarter	8,000.00		
			Dragoneye Technology	400.00		
			Other Equip Repairs-Spotlights, Misc	2,500.00		
			Flock Cameras	42,500.00		
			Tyler Technologies	5,685.00		

**CITY OF CLARKSTON
2027 PROPOSED BUDGET
PUBLIC SAFETY DEPT DETAIL**

100	3200	522210	Vehicle Repair/Maintenance	40,000.00	Fleet maintenance
100	3200	522320	Equip/Rental/Lease	65,855.00	
			Toshiba Copier 300.00/month (12)	3,600.00	
			AXON Tasers Lease Payment	16,230.00	
			Utility Body Worn Camera's	42,520.00	
			Eagle Advantage	3,505.00	
100	3200	523100	Prop/Liability Ins	165,000.00	Automobile Liability, Physical Damage, Law Enforcement Liability, & Deductibles
100	3200	523200	Communications	40,000.00	AT&T Firstnet cell phones and cards for patrol vehicles and cameras.
100	3200	523210	Postage	200.00	
100	3200	523300	Advertising	1,000.00	
100	3200	523400	Printing & binding	3,000.00	Letterheads, business cards, and forms
			Description		
100	3200	523500	Travel	14,800.00	
			Description		
			Georgia Chiefs Winter Conference	1,800.00	3 days Chief and AC
			Georgia Chiefs Summer Conference	2,500.00	4 days Chief and AC
			International Chiefs Conference	5,000.00	5 days Chief and AC Hotel and Airfare
			GCIC Training Conferece	1,000.00	3 days Kelly Duffy
			Officers Travel	1,000.00	Routine Classes for Officers
			FBI National Academy	3,500.00	AC 6 days Hotel and Airfare
100	3200	523600	Dues and Fees	19,041.00	
			Description		
			Georgia Association of Chiefs	500.00	Chief and AC 250.00 each
			International Association of Chiefs	400.00	Chief and AC 200.00 each
			International Association of Chiefs NET	550.00	Annual Subscription
			Dekalb Chiefs Association	100.00	Chief and AC 50.00 each
			GPAC Membership	250.00	Annual Subscription
			Power DMS Annual Dues	6,010.00	Annual Subscription
			Guardians	1,620.00	Annual Subscription
			Thomson Reuters Research Database Subscription	2,800.00	CID Annual Subscription
			Other	300.00	Misc. Subscriptions
			Palatine Technology	2,340.00	Annual Subscription
			Archive Social	1,745.00	Annual Membership
			FBI National Academy	165.00	Annual Subscription
			LEADS online annual support	2,261.00	Annual Subscription

**CITY OF CLARKSTON
2027 PROPOSED BUDGET
PUBLIC SAFETY DEPT DETAIL**

100	3200	523700	Education and Training	12,195.00	
			Description		
			GACP Winter Conference	1,000.00	Chief and AC 500.00 each
			GACP Summer Conference	1,000.00	Chief and AC 500.00 each
			IACP Conference	1,000.00	Chief and AC 500.00 each
			GPAC Conference	400.00	State Cert Officer
			Virtual Academy	1,000.00	Officer Educational Tool
			Training for Officers	4,000.00	Officer Education
			GCIC Training	400.00	1 @ 400.00 Records Clerk
			Axon Master Instructor School	2,395.00	Officer Taser Instruction
			FBI National Academy	1,000.00	Chief and AC 500.00 each
100	3200	523901	Pre/InService Employment Drug Testing	-	
100	3200	523910	Other Miscellaneous Expense	3,000.00	Other expenses not covered under other line items.
			52-Total Purchased/Contracted Services	495,201.00	
53 - SUPPLIES					
				Cost	Notes
			General Supplies & Materials		
100	3200	531100	General Supplies	5,000.00	
100	3200	531120	Special Events	-	National Night Out, Faith and Blue, Coffee with a Cop/Comm Spec Projects
100	3200	531130	Investigative Supplies-CID	3,000.00	
100	3200	531270	Gas, Oil, & Diesel	47,250.00	
100	3200	531400	Books & Periodicals	400.00	Books, manuals, other published info
100	3200	531600	Small Equipment	20,000.00	Ammunition and targets for firearm training. Badgepass badge printer.
100	3200	531700	Uniform	30,000.00	
100	3200	531710	Other Supplies	-	
			53-Total General Supplies & Materials	105,650.00	
54 - GENERADMIN CAPITAL OUTLAY					
				Cost	Notes
100	3200	542200	Public Safety Capital	100,000.00	2 police cars and equipment
100	3200	542300	Furniture and Fixtures		
100	3200	542400	Computer Equipment	-	
			54-Total General Admin Capital Outlay	100,000.00	
57 - PAYMENTS TO OTHERS					
				Cost	Notes
100	3200	574000	Bad Debt Expense		
			Total 57 - TOTAL PAYMENTS TO OTHERS		
				-	
TOTAL EXPENSES				3,593,025.00	

Departmental Total	3,593,025.00
Round up total	
Departmental Budget	3,593,025.00

CITY OF CLARKSTON
2027 PROPOSED BUDGET
Public Works

FUND	DEPT	LINE ITEM	DESCRIPTION	2025 ACTUAL (unaudited)	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 PROPOSED BUDGET
PERSONAL SERVICES/EMPLOYEE BENEFITS							
Public Works Salaries and Wages Expense							
100	4000	511100	Public Works/Salaries	444,840.32	570,790	570,790	562,105
100	4000	511200	Public Works/Salaries Part Time	3,987.00	21,600	21,600	25,600
100	4000	511300	Overtime	11,754.35	9,000	9,000	9,000
100	4000	512100	Public Works/Group Ins	96,224.98	111,240	111,240	139,050
100	4000	512200	Public Works/FICA	28,430.58	37,287	37,287	36,997
100	4000	512300	Public Works/Medicare	6,649.06	8,720	8,720	8,652
100	4000	512400	Public Works/Retirement	98,640.26	68,079	68,079	96,825
100	4000	512700	Public Works/Work Comp	29,122.00	23,773	23,773	23,773
100	4000	512910	Public Works/Uniforms	10,051.49	8,500	8,500	12,000
Total 51 - Public Works Personal Services/Benefits				729,700.04	858,989	858,989	914,002
52 - PURCHASED/CONTRACTED SERVICES							
100	4000	521215	Public Works/Professional	41,304.54	50,000	50,000	50,000
100	4000	521300	Public Worksin/ Information Technology Ser	5,810.77	10,800	10,800	10,800
100	4000	522115	Public Works/Landfill	6,642.50	8,000	8,000	8,000
100	4000	522140	Public Works/Lawn Care ROW	113,980.00	150,000	150,000	150,000
100	4000	522200	Public Works/Repairs/Maint	45,441.10	75,000	75,000	75,000
100	4000	522210	Vehicle Repair and Maint.	33,505.98	25,000	25,000	25,000
100	4000	522320	Equip Rental / Lease	6,210.31	5,000	5,000	5,000
100	4000	523100	Liability Insurance-GIRMA	8,879.00	11,500	11,500	10,215
100	4000	524000	Communications	3,506.53	4,500	4,500	4,500
100	4000	523500	Travel	308.04	3,000	3,000	3,000
100	4000	523600	Dues & Fees	538.00	950	950	950
100	4000	523700	Education	1,680.00	6,000	6,000	10,000
100	4000	523901	Pre/InService Employment Drug Testing		-	-	-
100	4000	523910	Other Miscellaneous Expense	1,361.11	1,000	1,000	1,000
100	4000	523920	Bank/Finance Chgs		-	-	-
52-Total Purchased/Contracted Services				269,167.88	350,750	350,750	353,465
53 - SUPPLIES							
General Supplies & Materials							
100	4000	531100	General Supplies	6,347.69	10,000	10,000	10,000
100	4000	531120	Special Events & Comm Relations		-	-	-
100	4000	531130	Investigative Supplies-CID		-	-	-
100	4000	531230	Electricity	100,056.91	106,260	106,260	107,000
100	4000	531270	Gas, Oil, & Diesel	28,055.10	15,000	15,000	22,500
100	4000	531400	Books & Periodicals		-	-	-
100	4000	531600	Small Equipment		7,500	7,500	7,500
100	4000	531700	Uniform		-	-	-
100	4000	531710	Other Supplies		-	-	-
53-Total General Supplies & Materials				134,459.70	138,760	138,760	147,000
54 - Public Works CAPITAL OUTLAY							
100	4000	542200	Public Works Capital	38,545.00	-	41,700	159,144
100	4000	542300	Furniture and Fixtures				-
100	4000	542400	Computer Equipment				-
54-Total Public Safety Capital Outlay				38,545.00	-	41,700	159,144
57 - PAYMENTS TO OTHERS							
100	4000	574000	Bad Debt Expense	-	-	-	-
Total 57 - TOTAL PAYMENTS TO OTHERS				-	-	-	-
TOTAL EXPENSES				1,171,872.62	1,348,499	1,390,199	1,573,611

CITY OF CLARKSTON
2027 PROPOSED BUDGET
Public Works DEPT DETAIL

FUND DEPT LINE ITEM DESCRIPTION

PERSONAL SERVICES/EMPLOYEE BENEFITS				
Salaries and Wages Expense			Cost	Notes
100	4000	511100	Public Works/Salaries	562,105.00
			Description	
			1 Asst Director	
			2 Equipment Operators II	
			1 CDL Driver	
			2 Crew Leads	
			3 Laborers	Reduced work force - to 3 laborers - Stormwater Subsidizes
			1 Public Works Director	
100	4000	511200	Public Works/Salaries Part Time	25,600.00
				2 Part-time employee throughout the year (20*40*16*2)
100	4000	511300	Public Works/Overtime	9,000.00
100	4000	512100	Public Works/Group Ins	139,050.00
				See Dr. Baker
100	4000	512200	Public Works/FICA	36,996.53
				IRS SS Rate (.062)
100	4000	512300	Public Works/Medicare	8,652.06
				IRS Med Rate (.0145)
100	4000	512400	Public Works/Retirement	96,825.00
				Rate 0.167
100	4000	512600	Public Works-Unemployment	
				See Dr. Baker
100	4000	512700	Public Works/Work Comp	23,773.00
				GMA
100	4000	512910	Public Works/Uniforms	12,000.00
			Total 51 - Public Works Personal Services/Benefits	914,001.59
				-
52 - PURCHASED/CONTRACTED SERVICES			Cost	Notes
100	4000	521220	Public Works/Professional	50,000.00
			Description	
			Collaborative	50,000.00
				Engineering Services
100	4000	521300	Administration Information Technology Services	10,800.00
			Description	
			VC3 IT Support	10,800.00
100	4000	522115	Public Works Landfill	8,000.00
100	4000	522140	Public Works/Lawn Care Right Of Way	150,000.00
				Right of Way Mowing, CSX Mowing
100	4000	522200	Public Works Repairs/Maintenance	75,000.00
			Traffic Signals, Fencing, Potholes, and Bus Shelters	75,000.00
100	4000	522210	Vehicle Repair/Maintenance	25,000.00
				Fleet maintenance
100	4000	522320	Equip/Rental/Lease	5,000.00
			Copier and Tools	5,000.00
100	4000	523100	Prop/Liability Ins	10,215.00
				Automobile Liability, Physical Damage, Law Enforcement Liability, & Deductibles
100	4000	523110	Claims and Judgements	
100	4000	523200	Communications	4,500.00
				AT&T Firstnet cell phones/devices
100	4000	523210	Postage	
100	4000	523300	Advertising	

**CITY OF CLARKSTON
2027 PROPOSED BUDGET
Public Works DEPT DETAIL**

100	4000	523500	Travel	3,000.00	
Description					
		APWA Conference	3,000.00	Public Works Conference in Jekyll Island	
100	4000	523600	Dues and Fees	950.00	
Description					
		APWA Dues	950.00		
100	4000	523700	Education and Training	10,000.00	
Description					
		APWA, Executive Leadership Carl Vinson, GA Utility Contractors Association	6,000.00		
		Other Training for Workforce	4,000.00		
100	4000	523901	Pre/InService Employment Drug Testing	-	
100	4000	523910	Other Miscellaneous Expense	1,000.00	Other expenses not covered under other line items.
52-Total Purchased/Contracted Services				353,465.00	
53 - SUPPLIES				Cost	Notes
General Supplies & Materials					
100	4000	531100	General Supplies	10,000.00	
100	4000	531120	Special Events		
100	4000	531130	Investigative Supplies-CID		
100	4000	531230	Electricity	107,000.00	
100	4000	531270	Gas, Oil, & Diesel	22,500.00	
100	4000	531400	Books & Periodicals		Books, manuals, other published info
100	4000	531600	Small Equipment	7,500.00	Street Signs and Tools
100	4000	531700	Uniform		
100	4000	531710	Other Supplies	-	
53-Total General Supplies & Materials				147,000.00	
54 - PUBLIC WORKS CAPITAL OUTLAY				Cost	Notes
100	4000	542200	Public Works Capital	159,144.00	Truck and Backhoe
100	4000	542300	Furniture and Fixtures		
100	4000	542400	Computer Equipment	-	
54-Total General Admin Capital Outlay				159,144.00	
57 - PAYMENTS TO OTHERS				Cost	Notes
100	4000	574000	Bad Debt Expense		
Total 57 - TOTAL PAYMENTS TO OTHERS					
				-	
TOTAL EXPENSES				1,573,610.59	

Departmental Total	1,573,610.59
Round up total	
Departmental Budget	1,573,610.59

CITY OF CLARKSTON
2027 PROPOSED BUDGET
Parks

FUND	DEPT	LINE ITEM	DESCRIPTION	2025 ACTUAL (unaudited)	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 PROPOSED BUDGET
51 - PERSONAL SERVICES/EMPLOYEE BENEFITS							
Parks Salaries and Wages Expense							
100	6200	511100	Parks/Salaries	48,462.00	119,481	119,481	119,481
100	6200	511200	Parks/Salaries Part Time		-	-	19,200
100	6200	511300	Overtime		2,000	2,000	2,000
100	6200	512100	Parks/Group Ins	7,376.00	22,248	22,248	27,810
100	6200	512200	Parks/FICA	3,005.00	7,532	7,532	7,532
100	6200	512300	Parks/Medicare	703.00	1,762	1,762	1,762
100	6200	512400	Parks/Retirement	12,016.04	18,491	18,491	18,491
100	6200	512600	Parks-Unemployment	-	-	-	-
100	6200	512700	Parks/Work Comp	-	6,164	6,164	6,164
100	6200	512910	Parks/Uniforms	143.85	1,700	1,700	1,700
Total 51 - Parks Personal Services/Benefits				71,705.89	179,378	179,378	204,140
52 - PURCHASED/CONTRACTED SERVICES							
100	6200	521100	Tax Billing/Collection Services	-	-	-	-
100	6200	521110	Board of Elections	-	-	-	-
100	6200	521215	Parks/Professional				-
100	6200	521216	Soccer Programming				6,000
100	6200	521217	Basketball Programming	23,070.00	-	-	14,500
100	6200	521300	Parksin/ IT Services	6,440.03	7,000	7,000	9,000
100	6200	522150	Parks/Pool Management	75,548.90	80,000	80,000	85,000
100	6200	522200	Parks/Repairs/Maint	31,656.55	5,000	5,000	20,000
100	6200	522210	Vehicle Repair and Maint.		2,000	2,000	4,000
100	6200	522320	Equip Rental / Lease	1,750.32	2,000	2,000	2,400
100	6200	523100	Liability Insurance-GIRMA		-	-	-
100	6200	523200	Communications	5,212.52	800	800	4,800
100	6200	523210	Postage		-	-	-
100	6200	523300	Advertising		-	-	-
100	6200	523400	Printing Service	129.00	-	-	-
100	6200	523500	Travel		4,200	4,200	4,200
100	6200	523600	Dues & Fees	125.00	-	-	-
100	6200	523700	Education		1,500	1,500	1,500
100	6200	523901	Pre/InService Employment Drug Testing		-	-	-
100	6200	523910	Other Miscellaneous Expense		1,500	1,500	1,500
100	6200	523920	Bank/Finance Chgs		-	-	-
52-Total Purchased/Contrracted Services				143,932.32	104,000	104,000	152,900
53 - SUPPLIES							
General Supplies & Materials							
100	6200	531100	General Supplies	9,677.14	46,500	46,500	22,500
100	6200	531120	Special Events & Comm Relations		-	-	-
100	6200	531130	Investigative Supplies-CID		-	-	-
100	6200	531210	Parks/Water & Sewer	2,156.87	-	-	-
100	6200	531230	Parks/Electricity	23,732.30	-	-	-
100	6200	531270	Gas, Oil, & Diesel		1,500	1,500	2,000
100	6200	531400	Books & Periodicals		-	-	-
100	6200	531600	Small Equipment	761.39	4,000	4,000	20,000
100	6200	531710	Other Supplies		-	-	-
53-Total General Supplies & Materials				36,327.70	52,000	52,000	44,500

CITY OF CLARKSTON
2027 PROPOSED BUDGET
Parks

				2025 ACTUAL (unaudited)	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 PROPOSED BUDGET
FUND	DEPT	LINE ITEM	DESCRIPTION				
54 - Parks CAPITAL OUTLAY							
100	6200	542200	Parks Capital		-		-
100	6200	542300	Furniture and Fixtures				-
100	6200	542400	Computer Equipment				-
54-Total Parks Capital Outlay				-	-	-	-
57 - PAYMENTS TO OTHERS							
100	6200	574000	Bad Debt Expense	-	-	-	-
Total 57 - TOTAL PAYMENTS TO OTHERS				-	-	-	-
TOTAL EXPENSES				251,965.91	335,378	335,378	401,540

CITY OF CLARKSTON
2027 PROPOSED BUDGET
Parks DEPT DETAIL

FUND	DEPT	LINE ITEM	DESCRIPTION		
51 - PARKS AND REC			Salaries and Wages Expense	Cost	Notes
100	6200	511100	Parks/Salaries	119,481.00	
			Description		
			Parks and Recreation Manager		
			Recreation & Aquatics Coordinator		
100	6200	511200	Parks/Salaries Part Time	19,200.00	Part-tim Seasonal Workers
100	6200	511300	Parks/Overtime	2,000.00	
100	6200	512100	Parks/Group Ins	27,810.00	927*12*2*1.25
100	6200	512200	Parks/FICA	7,532.00	IRS SS Rate (.062)
100	6200	512300	Parks/Medicare	1,762.00	IRS Med Rate from .0145
100	6200	512400	Parks/Retirement	18,491.00	Rate from .145 to .167
100	6200	512700	Parks/Work Comp	6,164.00	GMA
100	6200	512905	Parks/Protective Gear		
100	6200	512910	Parks/Uniforms	1,700.00	
			Total 51 - Public Safety Personal Services/Benefits	204,140.00	
				-	
52 - PURCHASED/CONTRACTED SERVICES				Cost	Notes
100	6200	521215	Parks/Professional	-	
		521216	Soccer Programming	6,000.00	
		521217	Basketball Programming	14,500.00	
100	6200	522150	Parks/Pool Management	85,000.00	Annual pool maintenance contract.
100	6200	521300	Administration Information Technology Services	9,000.00	
			Description		
			VC3 and Civic Rec	9,000.00	Civic Rec. 6000.00 VC3
100	6200	522200	Parks Repairs/Maintenance	20,000.00	
			Pavillion, picnic tables, grills, trash cans, electrical etc.	20,000.00	Pavillion and misc repairs (not considered capital)
100	6200	522210	Vehicle Repair/Maintenance	4,000.00	Tires, emission testing, maintenance, repairs, tag and title, and vehicle cleaning.
100	6200	522320	Equip/Rental/Lease	2,400.00	General equipment rental or lease.
100	6200	523100	Prop/Liability Ins		
100	6200	523200	Communications	4,800.00	Comcast WiFi 250(12) AT&T Pool House 100(12) AT&T Cell Phone 2@50.00(12)
100	6200	523210	Postage		
100	6200	523300	Advertising		
100	6200	523400	Printing & Binding		
100	6200	523500	Travel	4,200.00	
			Description		
			Parks & Recreatio Director	4,200.00	NRPA Conference 3 days

**CITY OF CLARKSTON
2027 PROPOSED BUDGET
Parks DEPT DETAIL**

100	6200	523600	Dues and Fees	-	
Description					
100	6200	523700	Education and Training	1,500.00	
Description					
			Park & Recreation Director	1,000.00	NRPA Annual Conference
			Athletic & Aquatics Coordinator	500.00	Aquatics Certification
100	6200	523901	Pre/InService Employment Drug Testing	-	
100	6200	523910	Other Miscellaneous Expense	1,500.00	Other expenses not covered under other line items.
52-Total Purchased/Contracted Services				152,900.00	
53 - SUPPLIES				Cost	Notes
General Supplies & Materials					
100	6200	531100	General Supplies	22,500.00	Athletic Equipment, Pool Supplies, and Custodial Supplies
100	6200	531120	Special Events		
100	6200	531130	Investigative Supplies-CID		
100	6200	531210	Water & Sewer	-	Moved to Building and Grounds
100	6200	531230	Electricity	-	Moved to Building and Grounds
100	6200	531270	Gas, Oil, & Diesel	2,000.00	
100	6200	531400	Books & Periodicals		
100	6200	531600	Small Equipment	20,000.00	Programming Equipment
100	6200	531700	Uniform		
100	6200	531710	Other Supplies	-	
53-Total General Supplies & Materials				44,500.00	
54 - PARKS ADMIN CAPITAL OUTLAY				Cost	Notes
100	6200	542200	Parks Capital		
100	6200	542300	Furniture and Fixtures		
100	6200	542400	Computer Equipment	-	
54-Total Parks & Rec Capital Outlay				-	
57 - PAYMENTS TO OTHERS				Cost	Notes
100	6200	562000	Bad Debt Expense		
Total 57 - TOTAL PAYMENTS TO OTHERS				-	
TOTAL EXPENSES				401,540.00	

Departmental Total	401,540.00
Round up total	-
Departmental Budget	401,540.00

CITY OF CLARKSTON
2027 PROPOSED BUDGET
Planning & Development

FUND	DEPT	LINE ITEM	DESCRIPTION	2025 ACTUAL (unaudited)	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 PROPOSED BUDGET
PERSONAL SERVICES/EMPLOYEE BENEFITS							
Housing and Development							
100	7400	511100	Zoning & Review Stipend	1,000	3,000	3,000	3,000
100	7400	523700	Other Purchased Services-Education	1,000	4,300	2,150	4,300
		Housing and Development		2,000	7,300	5,150	7,300
Planning & Development Salaries and Wages Expense							
100	7400	511100	Planning & Development/Salaries	263,869	381,371	381,371	380,551
100	7400	512100	Planning & Development/Group Ins	44,542	75,456	75,456	79,275
100	7400	512200	Planning & Development/FICA	15,902	23,645	23,645	23,594
100	7400	512300	Planning & Development/Medicare	3,719	5,530	5,530	5,518
100	7400	512400	Planning & Development/Retirement	60,474	55,299	55,299	63,553
100	7400	512600	Planning & Development-Unemployment		-	-	-
100	7400	512700	Planning & Development/Work Comp	3,315	10,252	10,252	10,252
100	7400	512910	Planning & Development/Uniforms	657	1,500	1,500	1,500
		Total 51 - Planning & Development Personal Services/Benef		392,478	553,053	553,053	564,243
52 - PURCHASED/CONTRACTED SERVICES							
100	7400	521215	Planning & Development/Professional	98,550	220,000	220,000	85,000
100	7400	521215	Planning & Development/ Inspections	82,181	125,000	125,000	80,000
100	7400	521300	Planning & Development/ IT Services	17,775	29,882	29,882	21,382
100	7400	522200	Planning & Development/Repairs/Maint		-	-	-
100	7400	522210	Vehicle Repair and Maint.	137	2,000	2,000	5,000
100	7400	522320	Equip Rental / Lease		-	-	-
100	7400	523100	Liability Insurance-GIRMA		-	-	-
100	7400	523200	Communications	5,018	3,500	3,500	3,500
100	7400	523210	Postage		-	-	-
100	7400	523300	Advertising	460	2,000	2,000	2,000
100	7400	523400	Printing Service	5,817	2,000	2,000	2,000
100	7400	523500	Travel	8,283	6,000	6,000	6,000
100	7400	523600	Dues & Fees	1,171	3,300	3,300	3,300
100	7400	523700	Education	8,446	6,250	6,250	7,000
100	7400	523901	Pre/InService Employment Drug Testing		-	-	-
100	7400	523910	Other Miscellaneous Expense		-	-	-
100	7400	523920	Bank/Finance Chgs		-	-	-
		52-Total Purchased/Contracted Services		227,839	399,932	399,932	215,182

CITY OF CLARKSTON
2027 PROPOSED BUDGET
Planning & Development

53 - SUPPLIES							
	General Supplies & Materials						
100	7400	531100	General Supplies	1,238	1,500	1,500	1,500
100	7400	531120	Special Events & Comm Relations		-	-	-
100	7400	531130	Investigative Supplies-CID		-	-	-
100	7400	531270	Gas, Oil, & Diesel	410	1,000	1,000	3,000
100	7400	531400	Books & Periodcals		-	-	-
100	7400	531600	Small Equipment	4,261	1,000	1,000	1,000
100	7400	531710	Other Supplies		-	-	-
	53-Total General Supplies & Materials			5,909	3,500	3,500	5,500
Community Action Projects							
100	7600	521200	Community Action Projects Urban		-	-	-
100	7600	521215	Community Action Projects Public	7,285	35,000	35,000	35,000
100	7600	521216	Community-C.A.R.E.S. Grant	-	100,000	100,000	-
100	7600	531120	Community Action Special Events	45,589	183,000	183,000	107,000
100	7600	573010	Clarkston Community Center	10,000	15,000	15,000	15,000
100	7600	573015	CDF-Tell Me A Story	6,850	-	-	-
100	7600	573040	Senior Programs	-	-	-	-
100	7600	570045	Community Development-Early Learning	2,349	-	-	-
100	7600	573055	Community Development-Health Task Force		-	-	-
100	7600	573060	Recreational Programs	5,000	-	-	-
100	7600	573065	Community Development-Youth Task Force		-	-	-
100	7600	573070	Community Development-Business & Economic	15	-	-	-
	54-Total Community Action Projects			77,089	333,000	333,000	157,000
57 - PAYMENTS TO OTHERS							
100	7400	574000	Bad Debt Expense	-	-	-	-
	Total 57 - TOTAL PAYMENTS TO OTHERS			-	-	-	-
TOTAL EXPENSES				705,315.04	1,296,785	1,294,635	949,225

CITY OF CLARKSTON
2027 PROPOSED BUDGET
Planning & Develop DEPT DETAIL

FUND	DEPT	LINE ITEM	DESCRIPTION		
Housing and Development				Cost	Notes
100	7400	511100	Zoning & Review Stipend	3,000.00	
100	7400	523700	Other Purchased Services-Education	4,300.00	Housing and Development/Historic Preservation Commission
Housing and Development				7,300.00	
51 - Planning & Development Salaries and Wages Expense				Cost	Notes
100	7400	511100	Planning & Development/Salaries	380,551.00	
			Description		
			1 Planning and Econ. Dev. Director		
			2 Code Enforcement Officers		
			1 Econ. Dev. Coordinator		
					Accounted for in Multi-Grant Fund - Paid from ICMA EMO Grant
			1 Permit Tech		
100	7400	511200	Planning & Development/Salaries Part Time	-	
100	7400	511300	Planning & Development/Overtime	-	
100	7400	512100	Planning & Development/Group Ins	79,275.00	89340
100	7400	512200	Planning & Development/FICA	23,594.20	IRS SS Rate (.062)
100	7400	512300	Planning & Development/Medicare	5,517.95	IRS Med Rate (.0145)
100	7400	512400	Planning & Development/Retirement	63,552.70	Rate 0.167
100	7400	512600	Planning & Development-Unemployment	-	See Dr. Baker
100	7400	512700	Planning & Development/Work Comp	10,252.00	GMA
100	7400	512910	Planning & Development/Uniforms	1,500.00	
Total 51 - Planning & Dev Personal Services/Benefits				564,242.85	
52 - PURCHASED/CONTRACTED SERVICES				Cost	Notes
100	7400	521215	Planning & Development/Professional	85,000.00	
			Description		
			Consultants	45,000.00	On Call Services
			Comprehensive Plan	-	
			LCI Update	40,000.00	Livable Centers Update
100	7400	521220	Permit/Inspection Services	80,000.00	Building Inspections and Plan Review
100	7400	521300	Administration Information Technology Services	21,382.00	
			Description		
			SageGov Solutions	9,982.00	Permitting Software one half
			ArcGIS and GIS Support	5,000.00	Mapping Software
			VC3 IT Support Fees	6,400.00	800.00 per month (12) Keisha will provide
				-	

CITY OF CLARKSTON
2027 PROPOSED BUDGET
Planning & Develop DEPT DETAIL

100	7400	522200	Planning & Development Repairs/Maintenance	-	
100	7400	522210	Vehicle Repair/Maintenance	5,000.00	Three vehicles in fleet
100	7400	523100	Prop/Liability Ins		Automobile Liability, Physical Damage, Law Enforcement Liability, & Deductibles
100	7400	523200	Communications	3,500.00	AT&T Firstnet cell phones
100	7400	523210	Postage		
100	7400	523300	Advertising	2,000.00	Board Meetings and Legal Notices
100	7400	523500	Travel	6,000.00	
Description					
		Planning Director		6,000.00	R. Edwards will breakout the costs
		Staff			
100	7400	523600	Dues and Fees	3,300.00	
Description					
		Dekalb Chambers		495.00	
		GA Assoc. of Code Enforcement (2)		210.00	
		American Planning Association		625.00	
		Congress for New Urbanism		195.00	
		GEDA		550.00	
		International Code Council		175.00	
		Updated Code Manuals		489.00	
		Other		261.00	
		HPC		300.00	
100	7400	523700	Education and Training	7,000.00	
Description					
		Planning Director		7,000.00	Director to provide detail
		Code Compliance (2)			
		Econ Dev Coordinator		-	
		Permit Tech			
100	7400	523901	Pre/InService Employment Drug Testing	-	
100	7400	523910	Other Miscellaneous Expense	-	Other expenses not covered under other line items.
52-Total Purchased/Contracted Services				215,182.00	

CITY OF CLARKSTON
2027 PROPOSED BUDGET
Planning & Develop DEPT DETAIL

53 - SUPPLIES				Cost	Notes
General Supplies & Materials					
100	7400	531100	General Supplies	1,500.00	
100	7400	531120	Special Events	-	
100	7400	531130	Investigative Supplies-CID		
100	7400	531270	Gas, Oil, & Diesel	3,000.00	
100	7400	531400	Books & Periodicals		
100	7400	531600	Small Equipment	1,000.00	Tools for measuring distance
100	7400	531700	Uniform		
100	7400	531710	Other Supplies	-	
53-Total General Supplies & Materials				5,500.00	
Community Action Project Funds				Cost	Notes
100	7600	521200	Community Action Projects Urban		
100	7600	521215	Community Action Projects Public	35,000.00	Business Economic Development
100	7600	521216	Community-C.A.R.E.S. Grant	-	Subsidty to Housing Trust
100	7600	531120	Community Action Special Events	\$107,000	\$50K events and \$75 Food distribution)
100	7600	573010	Clarkston Community Center	15,000.00	MOU for use of center facility
100	7600	573015	CDF-Tell Me A Story		
100	7600	573040	Senior Programs	-	
100	7600	570045	Community Development-Early Learning		
100	7600	573055	Community Development-Health Task Force		
100	7600	573060	Recreational Programs	-	
100	7600	573065	Community Development-Youth Task Force		
100	7600	573055	Community Development-Business & Economic	-	
Total Community Action Project Funds				157,000.00	
TOTAL EXPENSES				949,224.85	
Departmental Total				949,224.85	
Round up total					
Departmental Budget				949,224.85	

CITY OF CLARKSTON
2027 PROPOSED BUDGET
Debt Service

FUND	DEPT	LINE ITEM	DESCRIPTION	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 PROPOSED BUDGET
DEBT SERVICE						
		GENERAL ADMINISTRATION				
100	8000	581100	DEBT SERVICE DEBT SERVICE-PRINCIPAL	158,019	158,019	-
100	8000	581200	DEBT SERVICE DEBT SERVICE-PRINCIPAL	99,782	99,782	76,322
100	8000	581300	OTHER DEBT	302,814	302,814	319,150
100	800	581400	DEBT SERVICE DEBT SERVICE-PRINCIPAL			29,321
100	800	581400	DEBT SERVICE DEBT SERVICE-PRINCIPAL			84,963
		Total DEBT SERVICE PRINCIPAL		560,615.00	560,615.00	509,756.00
100	8000	582100	DEBT SERVICE DEBT SERVICE-INTEREST	4,188	4,188	-
100	8000	582200	DEBT SERVICE DEBT SERVICE-INTEREST	8,776	8,776	2,725
100	8000	582300	DEBT SERVICE DEBT SERVICE-INTEREST	47,683	47,683	31,347
100	8000	582400	DEBT SERVICE DEBT SERVICE-INTEREST			4,319
100	8000	582400	DEBT SERVICE DEBT SERVICE-INTEREST			12,957
		Total DEBT SERVICE INTEREST		60,647.00	60,647.00	51,347.76
TOTAL DEBT SERVICE EXPENSES				621,262.00	621,262.00	561,103.76

CITY OF CLARKSTON
2027 PROPOSED BUDGET
Debt Service Detail

FUND	DEPT	LINE ITEM	DESCRIPTION		Notes
100	8000	581100	DEBT SERVICE DEBT SERVICE-PRINCIPAL	-	Friendship Forest Redevelopment Bonds- Principal - Last Payment 12/01/2025
100	8000	581200	DEBT SERVICE DEBT SERVICE-PRINCIPAL -Capital Lease		
			City Hall Annex	29,160.00	Payoff 04/2027
			Police Interceptors Take Home Cars	-	
			Public Works Bucket Truck	18,340.00	9910001903-00018
			2023 Lease Vehicles (2PW and 1PD)	28,822.00	006-0000436-001
			Subtotal 581200	76,322.00	
100	8000	581300	DEBT SERVICE PRINCIPAL BONDS		
			GTIB/SRTA LOAN #1	138,304.00	
			GTIB/SRTA LOAN #2	180,846.00	
			Subtotal 581300	319,150.00	
100	8000	581400	DEBT SERVICE-Principal	29,321.00	2026 Lease Vehicle (Admin/PW Vehicles)
100	8000	581401	DEBT SERVICE-Principal	84,963.00	
			Total DEBT SERVICE PRINCIPAL	509,756.00	
100	8000	582100	DEBT SERVICE DEBT SERVICE-INTEREST	-	Friendship Forest Redevelopment Bonds- Interest - Last Payment 12/01/2025
100	8000	582200	DEBT SERVICE DEBT SERVICE-INTEREST		
			City Hall Annex	353.00	
			Police Interceptors Take Home Cars	-	
			Public Works Bucket Truck	343.76	
			2023 Lease Vehicles (2PW and 1PD)	2,028.00	006-0000436-001
			Subtotal 582200	2,724.76	
100	8000	582300	DEBT SERVICE DEBT SERVICE-INTEREST		
			GTIB/SRTA LOAN #1	20,599.00	
			GTIB/SRTA LOAN #2	10,748.00	
			Subtotal 582300	31,347.00	
100	8000	582400	DEBT SERVICE-INTEREST	4,319.00	2026 Lease Vehicle (Admin/PW Vehicles)
100	8000	5824001	DEBT SERVICE-INTEREST	12,957.00	
			Total DEBT SERVICE INTEREST	51,347.76	
TOTAL EXPENSES				561,103.76	