



# BUDGET

# FY2026

Adopted: December 2, 2025

Prepared by:

**ChaQuias Miller-Thornton**

**City Manager, CEO, CAO, CFO**

# Clarkston City Council



**Beverly H. Burks**  
Mayor



**Deborah Johnson**  
Vice Mayor



**Sharifa Adde**  
Councilmember



**Yterenickia Bell**  
Councilmember



**Jamie Carroll**  
Councilmember



**Susan Hood**  
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 <sup>[3]</sup> ordinance, based on the city manager's budget, with such modifications as the council considers necessary or desirable.*

City of Clarkston, Georgia

ADOPTED BUDGET FOR FISCAL YEAR ENDING  
DECEMBER 31, 2026



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 28, 2025

Dear Mayor and Councilmembers,

Presented is the proposed FY2026 City of Clarkston Fiscal 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..."

*Budget message.* 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.

I am pleased to present to you the Fiscal Year (FY) 2026 balanced budget as required by Georgia statute. This budget contains a summary of revenues and expenditures for the General Fund and budgets for Special Revenue Funds, Enterprise Fund, and Capital Projects Fund. In addition, this budget represents our focus and plan for the fiscal year. We are projecting that we will see growth trends due to strategic community and economic development planning. Along with this growth comes increased demands on City services and infrastructure, and ultimately the requests for and use of City dollars. We will continue to build upon previous years' efforts to make the City leaner and more effective to ensure the long-term protection of quality of life. I am presenting you with a balanced \$10,559,157 Million General Fund budget that achieves the following:

## **General Fund (Operations and Maintenance)**

- Assumes a current Millage Rate of 15.890 (as adopted in June 2025) with a 2% increase in property valuations. The established tax rate is below revenue neutral, but still serves to
- Includes a continued maintenance of the reduced 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)
- Laborer (Public Works Department)

### **Consolidated functions:**

- Inclusion of special event functions within the Special Projects and Diversity, Equity and Inclusion Officer positions.
- Assignment of Clerk Office related permitting functions within the Planning and Development Permit Technician position.
- Does not include a cost of living adjustment for employees. (TBD by Council Action) Recommendation of performance-based increases.
- Does not include implementation of the Compensation Study to include hybrid-parity considerations. Recommendation of review for April 1, 2026 consideration. Study implementation will constitute a budget amendment.
- Includes planning for future annexation, facilities (to include new town center/city hall), and city-wide comprehensive strategies.
- Includes lease-purchase of 1 vehicle for the Administration Department with reassignment of the City Manager's vehicle to the Planning and Economic Development Director for increased service delivery/risk management.

## **Stormwater Fund**

- Includes increase in stormwater fee revenue with 2025 increase in stormwater fee assessments. Proposed use for the increased revenue is an increase in 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 I and II Program Funding (Infrastructure Improvements)
- SPLOST II Program Funding (Parks and Recreation Master Plan)

## **ARPA (Coronavirus Relief) Fund**

- Includes final allocation of American Rescue Plan Act funding - required by Federal Treasury guideline to be expended no later than December 31, 2026.

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## **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.



*(Pawn shop)* Before operating a pawnshop, any person must first file an application with the municipal police department for a permit on an annual basis. No permit to operate a pawnshop shall be issued until a regulatory fee in the amount of three thousand five hundred dollars (\$3,500.00) is paid to the city. This fee shall be in addition to applicable occupation tax and business licensing fees.

*(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.

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### **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.

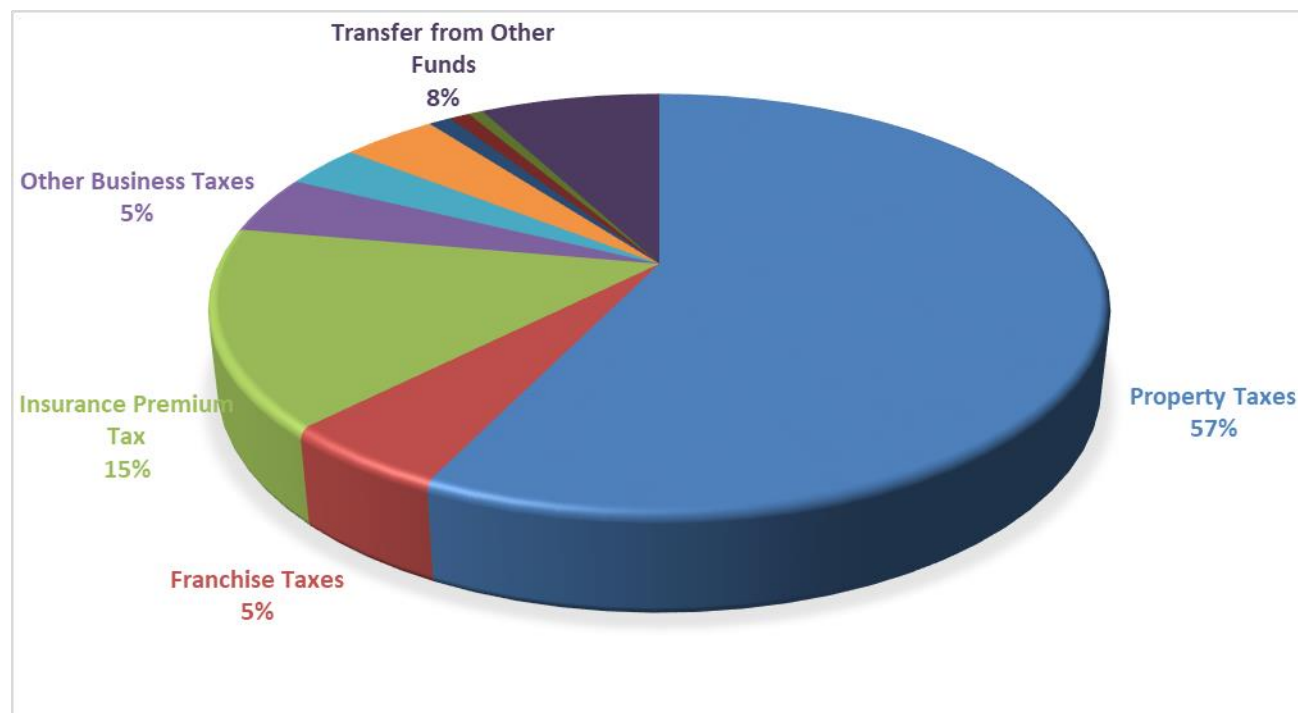
*(Proceeds from Capital Leases)* Lease-purchase financing is a method for a Local Government to acquire real property or personal property (such as vehicles and equipment) by paying over its full term an annually renewable contract for the use and acquisition of the property.

## CLARKSTON FY2026 ADOPTED GENERAL FUND SUMMARY

REVENUE	2024 Unaudited Budget	2025 Adopted Budget	2025 Amended Budget	2026 Proposed Budget
Taxes	7,082,315	9,068,558	8,238,374	8,596,431
Licenses & Permits	361,007	468,651	468,651	430,840
Intergovernmental	-	-	-	-
Charges for Services	89,456	136,193	136,193	100,983
Fines and Forfeitures	292,900	273,821	273,821	346,047
Investment Income	-	-	-	-
Private Grants	1,150	-	-	-
Miscellaneous Revenue	123,503	113,288	113,288	93,240
Other Financing Sources		45,000	45,000	65,000
<b>TOTAL CURRENT REVENUE</b>	<b>7,950,331</b>	<b>10,105,511</b>	<b>9,275,327</b>	<b>9,632,541</b>
Transfers To DDA				
Transfer to Debt Service				
Transfer from ARPA (General O&M)			159,556	605,221
Transfer from StormWater				131,027
From Fund Balance		80,000	345,668	76,836
To Fund Balance				
<b>TOTAL GENERAL FUND REVENUE</b>	<b>7,950,331</b>	<b>10,185,511</b>	<b>9,780,551</b>	<b>10,445,625</b>
<b>EXPENDITURES</b>				
City Council	-	-	-	165,360
Mayor	-	-	-	48,327
Admin	2,097,060	2,500,776	2,232,616	2,328,117
Building & Grounds	250,393	668,208	668,208	761,706
Municipal Court	376,086	453,217	459,620	510,620
Public Safety	2,912,809	3,185,162	3,182,734	3,177,245
Public Works	1,171,873	1,315,242	1,234,714	1,348,499
Parks	251,966	440,810	404,929	335,378
Planning & Development	705,315	1,000,834	976,468	1,296,785
Debt Service	656,987	621,262	621,262	473,588
<b>TOTAL GENERAL FUND EXENDITURES</b>	<b>8,422,489</b>	<b>10,185,511</b>	<b>9,780,551</b>	<b>10,445,625</b>
Over/Deficit	(472,157)	-	-	\$ (0)

A balanced general fund budget of **\$10,445,625** in revenue expectation with an estimated (offsetting) **\$10,445,625** in expenditure expectation is presented. An estimated \$76,836 in General Fund Reserve Balance is necessary to balance the budget. \$605,221 is expected to be transferred to the General Fund from the City's American Rescue Plan Act (ARPA) Fund (Coronavirus Relief) and \$131, 027 is estimated as the transfer to the General Fund from the City's Stormwater Utility Fund.

The amount of FY2026 estimated revenue exceeds previous year's revenue (as amended to-date) in the amount of \$665,074..



Revenue comparison for FY2025 as amended-to date and FY2026 as adopted is follows:

REVENUE	2025	2026	Variance
Property Taxes	\$ 5,848,781	\$ 5,975,774	\$ 126,993
Franchise Taxes	\$ 520,437	\$ 546,397	\$ 25,960
Insurance Premium Tax	\$ 1,359,600	\$ 1,605,229	\$ 245,629
Other Business Taxes	\$ 509,556	\$ 469,031	\$ (40,525)
Court Fines/Fees	\$ 273,821	\$ 346,047	\$ 72,226
Licenses and Permits	\$ 468,651	\$ 430,840	\$ (37,811)
Charges for Services	\$ 136,193	\$ 100,983	\$ (35,210)
Msc. Revenues	\$ 113,288	\$ 93,240	\$ (20,048)
Other Financing Sources	\$ 45,000	\$ 65,000	\$ 20,000
Transfer from Other Funds	\$ 505,224	\$ 813,084	\$ 307,860
	\$ 9,780,551	\$ 10,445,625	\$ 665,074

## TAXES

Total taxes are budgeted at \$358,057 more than the 2025 budget as amended to-date going from \$8,238,374 in 2025 to an estimated \$8,596,431 in 2026. The increase is due to an estimated increase in Real Property Taxes Current Year - based on the following:

- Assuming a 2% increase in property valuations.
- Assuming an ad valorem tax rate of 15.890 mils as adopted in June 2025

Increase is also due to an increase in Insurance Premium Taxes of \$245,629 based on actual revenue received.

FUND	LINE ITEM	DESCRIPTION	2024 ACTUAL (unaudited)	2025 ADOPTED BUDGET	2025 AMENDED BUDGET	2026 PROPOSED BUDGET
<b>GENERAL FUND REVENUE</b>						
	<b>General Property Taxes</b>					
	311110	PUBLIC UTILITY R/E TAXES - CURRENT YEAR	-	97,375	89,770	89,770
	311190	OTHER REAL PROPERTY TAXES - CURRENT YEAR	4,329,007	5,776,884	4,923,294	5,052,343
	311200	REAL PROPERTY TAXES PRIOR YEAR	291,494	275,000	275,000	275,000
	311210	PUBLIC UTILITY R/E TAXES - PRIOR YEAR	74,242	75,000	75,000	75,000
	311310	MOTOR VEHICLE TAXES-CURRENT YEAR	254,220	270,400	220,560	220,560
	311340	INTANGIBLE TAX (REGULAR RECORDING)	62,519	14,420	14,420	6,000
	311350	RAILROAD EQUIPMENT TAX - CURRENT YEAR	-	1,000	1,000	1,000
	311390	OTHER PERSONAL PROP TAXES - CURRENT YEAR	133,603	158,720	239,571	240,935
	311400	PERSONAL PROPERTY TAXES-PRIOR YEAR	4,910	5,000	5,000	10,000
	311600	REAL ESTATE TRANSFER TAX (INTANGIBLE)	4,292	5,166	5,166	5,166
	311710	FRANCHISE TAXES - ELECTRIC	1,717	424,329	424,329	450,289
	311730	FRANCHISE TAXES - GAS	57,711	55,880	55,880	55,880
	311750	FRANCHISE TAXES - TV/CABLE	24,506	38,711	38,711	38,711
	311760	FRANCHISE TAXES - TELEPHONE	1,630	1,517	1,517	1,517
		<b>Total General Property Taxes</b>	<b>5,239,852</b>	<b>7,199,402</b>	<b>6,369,218</b>	<b>6,522,171</b>
	<b>Business Taxes</b>					
	314200	ALCOHOL BEVERAGE TAXES - BEER & WINE	90,478	129,780	129,780	90,500
	314250	ALCOHOL EXCISE TAX - LIQUOR	15,006	15,223	15,223	15,000
	314300	LOCAL OPTION MIXED DRINK TAXES	68,092	69,762	69,762	68,100
	316100	BUSINESS AND OCCUPATION TAXES	224,521	269,671	269,671	269,671
	316200	INSURANCE PREMIUM TAXES	1,407,838	1,359,600	1,359,600	1,605,229
	319110	PENALTIES/INTEREST - REAL TAXES	31,908	16,365	16,365	16,365
	319400	PENALTIES/INTEREST - BUSINESS TAXES	4,621	8,755	8,755	9,395
		<b>Total Business Taxes</b>	<b>1,842,464</b>	<b>1,869,156</b>	<b>1,869,156</b>	<b>2,074,260</b>
		<b>TOTAL TAXES</b>	<b>7,082,315</b>	<b>9,068,558</b>	<b>8,238,374</b>	<b>8,596,431</b>

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## LICENSES AND PERMITS

License and permits revenue for FY2026 is estimated at \$37,811 less than the FY2025 budget revenue (amended to-date). Estimates are based on current licenses and permits on records, applications submitted, and projections based on actual revenue received in 2025.

FUND	LINE ITEM	DESCRIPTION	2024 ACTUAL (unaudited)	2025 ADOPTED BUDGET	2025 PROJECTED & AMENDED BUDGET	2026 PROPOSED BUDGET
		<b>Licenses and Permits</b>				
	321105	ALCOHOL INVESTIGATION FEE	5,800	9,500	9,500	9,500
	321110	BEER RETAIL LICENSE	10,250	17,240	17,240	14,050
	321115	BEER RETAIL LICENSE BY DRINK	5,000	8,333	8,333	8,300
	321120	RETAIL WINE LICENSE	9,500	17,240	17,240	17,240
	321125	RETAIL WINE LICENSE BY DRINK	4,000	8,907	8,907	8,900
	321130	RETAIL LIQUOR LICENSE	12,500	17,250	17,250	17,250
	321135	RETAIL LIQUOR LICENSE BY DRINK	22,500	37,375	37,375	27,000
	321150	WORK PERMIT & ID CARD ALCOHOL SALES	4,435	5,506	5,506	4,435
	321151	WORK PERMIT ID - ENTERTAINMENT	111,830	118,024	118,024	112,500
	321153	HOOKAH PERMIT	2,000	2,000	2,000	2,300
	321154	LATE NIGHT CONVENIENCE STORE PERMIT	-	1,053	1,053	1,053
	321220	INSURANCE COMPANY BUSINESS LICENSE	22,195	23,106	23,106	22,500
	322210	ZONING AND LAND USE PERMIT	20,504	27,412	27,412	27,412
	322230	SIGN PERMITS	8,518	7,573	7,573	3,500
	322240	BUILDING PERMIT	107,738	157,125	157,125	150,000
	322245	TREE SERVICE PERMIT FEES	1,896	1,934	1,934	900
	322900	NON-BUSINESS LICENSES/PERMITS - OTHER	12,342	9,073	9,073	4,000
	323120	BUILDING INSPECTION	-	-	-	-
		<b>TOTAL LICENSES AND PERMITS</b>	<b>361,007</b>	<b>468,651</b>	<b>468,651</b>	<b>430,840</b>

## CHARGES FOR SERVICE

Charges for Service revenue is estimated at \$35,210 less for FY2026 than the amount amended year-to-date for FY2025.

- 1) No municipal election is scheduled for 2026.
- 2) Overall revenue for Charges for Services is reduced based on estimated projections due to actual revenue received.

FUND	LINE ITEM	DESCRIPTION	2024 ACTUAL (unaudited)	2025 ADOPTED BUDGET	2025 PROJECTED & AMENDED BUDGET	2026 PROPOSED BUDGET
		<b>Charges for Service</b>				
	341400	PRINTING AND DUPLICATING SERVICES	753	1,854	1,854	1,300
	341910	ELECTION QUALIFYING FEES	720	3,000	3,000	-
	342100	ACCIDENT REPORTS	4,227	3,829	3,829	3,340
	343900	GENERAL FUND STREET ROW MAINTENANCE	-	-	-	-
	344111	SPECIAL PICKUPS	4,936	5,522	5,522	4,000
	346410	BACKGROUND CHECK FEES (CRIMINAL)	8,120	8,762	8,762	6,500
	347200	WOMAN'S CLUB RESERVATION FEES	20,497	31,100	31,100	19,000
	347201	PARKS-POOL ADMISSIONS	31,221	54,562	54,562	47,843
	347202	TENNIS FEES	50	-	-	-
	347203	MILAM PARK RESERVATION FEES	17,402	26,064	26,064	18,000
	347301	JUNETEENTH VENDOR FEES	1,020	1,500	1,500	1,000
	347500	PROGRAM FEES-ATHLETIC	460	-	-	-
	349300	BAD CHECK FEES	50	-	-	-
		<b>TOTAL CHARGES FOR SERVICE</b>	<b>89,456</b>	<b>136,193</b>	<b>136,193</b>	<b>100,983</b>

## **FINES AND FORFEITURES**

1) Fine and forfeiture revenue for FY2026 is estimated at \$75,641 more than FY2025 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.

FUND	LINE ITEM	DESCRIPTION	2024 ACTUAL (unaudited)	2025 ADOPTED BUDGET	2025 PROJECTED & AMENDED BUDGET	2026 PROPOSED BUDGET
		<b>Fines and Forfeitures</b>				
	351170	MUNICIPAL COURT FINES AND FORFEITURES	288,190	270,406	270,406	340,580
	351180	POLICE ADMIN IT FEE	4,710	3,415	3,415	5,467
		<b>TOTAL FINES AND FORFEITURES</b>	<b>292,900</b>	<b>273,821</b>	<b>273,821</b>	<b>346,047</b>

## **CONTRIBUTIONS PRIVATE SOURCES**

There is no estimation of contributions from private sources.

## **MISCELLANEOUS INCOME**

Miscellaneous income for FY2026 is estimated at \$20,048 less than FY2025 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.

FUND	LINE ITEM	DESCRIPTION	2024 ACTUAL (unaudited)	2025 ADOPTED BUDGET	2025 PROJECTED & AMENDED BUDGET	2026 PROPOSED BUDGET
		<b>Miscellaneous Revenue</b>				
	381000	RENTS AND ROYALTIES	78,968	73,328	73,328	80,236
	383000	REIMBURSEMENT FOR DAMAGED PROPERTY	31,638	25,615	25,615	-
	389000	OTHER MISCELLANEOUS REVENUE	3,427	1,341	1,341	
	389005	REIM DEA O/T	9,469	13,004	13,004	13,004
		<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>123,503</b>	<b>113,288</b>	<b>113,288</b>	<b>93,240</b>

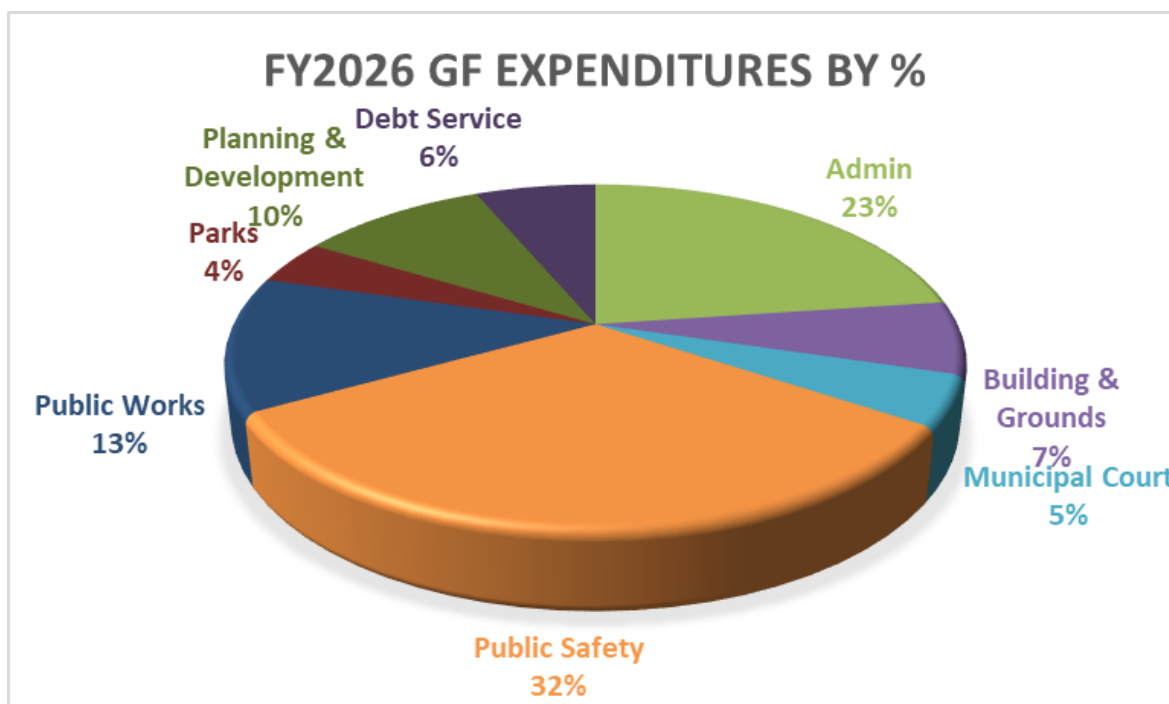
## **OTHER FINANCING SOURCES**

Other Financing Sources is increased by \$105,000 based on grant funds expected to be received from the ICMA Economic Mobility Special Assistant Grant. The funds received will offset salary and travel expenses for the position. Capital lease proceeds are anticipated to be received relative to a lease purchase for a new vehicle for the Administration Department. Lease proceeds are booked as revenue, the asset purchase price is booked in the Administration Department capital asset expense, and the annual lease and interest payment amount is recorded in the Debt Service Fund.

FUND	LINE ITEM	DESCRIPTION	2024 ACTUAL (unaudited)	2025 ADOPTED BUDGET	2025 PROJECTED & AMENDED BUDGET	2026 PROPOSED BUDGET
		<b>Other Financing Sources</b>				
	392100	PROCEEDS-SALE OF GENERAL FIXED ASSETS		45,000	45,000	
	393130	REVENUE CAPITAL PROJECTS CITY HALL ANNEX			-	
	393150	ICMA Grant				90,000
	393500	PROCEEDS-CAPITAL LEASE				60,000
		<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>45,000</b>	<b>45,000</b>	<b>150,000</b>



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



EXPENDITURES	Variance
City Council	\$ 165,360
Mayor	\$ 48,327
Admin	\$ 95,501
Building & Grounds	\$ 93,498
Municipal Court	\$ 51,000
Public Safety	\$ (5,489)
Public Works	\$ 113,785
Parks	\$ (69,551)
Planning & Development	\$ 320,317
Debt Service	\$ (147,674)
	<b>\$ 665,074</b>

**Expenditure comparison for FY2025 as amended-to date and FY2026 as adopted is follows:**

<b>EXPENDITURES</b>	<b>2025</b>	<b>2026</b>	<b>Variance</b>
<b>City Council</b>	\$ -	\$ 165,360	\$ 165,360
<b>Mayor</b>	\$ -	\$ 48,327	\$ 48,327
<b>Admin</b>	\$ 2,232,616	\$ 2,328,117	\$ 95,501
<b>Building &amp; Grounds</b>	\$ 668,208	\$ 761,706	\$ 93,498
<b>Municipal Court</b>	\$ 459,620	\$ 510,620	\$ 51,000
<b>Public Safety</b>	\$ 3,182,734	\$ 3,177,245	\$ (5,489)
<b>Public Works</b>	\$ 1,234,714	\$ 1,348,499	\$ 113,785
<b>Parks</b>	\$ 404,929	\$ 335,378	\$ (69,551)
<b>Planning &amp; Development</b>	\$ 976,468	\$ 1,296,785	\$ 320,317
<b>Debt Service</b>	\$ 621,262	\$ 473,588	\$ (147,674)
	<b>9,780,551</b>	<b>\$ 10,445,625</b>	<b>\$ 665,074</b>

**EXHIBIT 1 WITH ENERAL FUNREVENUE AND EXPENSE DETAIL BEGINS ON THE NEXT PAGE**

EXHIBIT 1				
CITY OF CLARKSTON - FY2026 BUDGETS				
GENERAL FUND SUMMARY				
REVENUE	2024 Unaudited Budget	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget
Taxes	7,082,315	9,068,558	8,238,374	8,596,431
Licenses & Permits	361,007	468,651	468,651	430,840
Intergovernmental	-	-	-	-
Charges for Services	89,456	136,193	136,193	100,983
Fines and Forfeitures	292,900	273,821	273,821	346,047
Investment Income	-	-	-	-
Private Grants	1,150	-	-	-
Miscellaneous Revenue	123,503	113,288	113,288	93,240
Other Financing Sources		45,000	45,000	65,000
<b>TOTAL CURRENT REVENUE</b>	<b>7,950,331</b>	<b>10,105,511</b>	<b>9,275,327</b>	<b>9,632,541</b>
Transfers To DDA				
Transfer to Debt Service				
Transfer from ARPA (General O&M)			159,556	605,221
Transfer from StormWater				131,027
From Fund Balance		80,000	345,668	76,836
To Fund Balance				
<b>TOTAL GENERAL FUND REVENUE</b>	<b>7,950,331</b>	<b>10,185,511</b>	<b>9,780,551</b>	<b>10,445,625</b>
<b>EXPENDITURES</b>				
City Council	-	-	-	165,360
Mayor	-	-	-	48,327
Admin	2,097,060	2,500,776	2,232,616	2,328,117
Building & Grounds	250,393	668,208	668,208	761,706
Municipal Court	376,086	453,217	459,620	510,620
Public Safety	2,912,809	3,185,162	3,182,734	3,177,245
Public Works	1,171,873	1,315,242	1,234,714	1,348,499
Parks	251,966	440,810	404,929	335,378
Planning & Development	705,315	1,000,834	976,468	1,296,785
Debt Service	656,987	621,262	621,262	473,588
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>8,422,489</b>	<b>10,185,511</b>	<b>9,780,551</b>	<b>10,445,625</b>
Over/Deficit	(472,157)	-	-	\$ (0)

## CITY OF CLARKSTON FY2026 BUDGET REVENUE - AS ADOPTED

FUND	LINE ITEM	DESCRIPTION	2024 ACTUAL (unaudited)	2025 ADOPTED BUDGET	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
<b>GENERAL FUND REVENUE</b>						
<b>General Property Taxes</b>						
	311110	PUBLIC UTILITY R/E TAXES - CURRENT YEAR	-	97,375	89,770	89,770
	311190	OTHER REAL PROPERTY TAXES - CURRENT YEAR	4,329,007	5,776,884	4,923,294	5,052,343
	311200	REAL PROPERTY TAXES PRIOR YEAR	291,494	275,000	275,000	275,000
	311210	PUBLIC UTILITY R/E TAXES - PRIOR YEAR	74,242	75,000	75,000	75,000
	311310	MOTOR VEHICLE TAXES-CURRENT YEAR	254,220	270,400	220,560	220,560
	311340	INTANGIBLE TAX (REGULAR RECORDING)	62,519	14,420	14,420	6,000
	311350	RAILROAD EQUIPMENT TAX - CURRENT YEAR	-	1,000	1,000	1,000
	311390	OTHER PERSONAL PROP TAXES - CURRENT YEAR	133,603	158,720	239,571	240,935
	311400	PERSONAL PROPERTY TAXES-PRIOR YEAR	4,910	5,000	5,000	10,000
	311600	REAL ESTATE TRANSFER TAX (INTANGIBLE)	4,292	5,166	5,166	5,166
	311710	FRANCHISE TAXES - ELECTRIC	1,717	424,329	424,329	450,289
	311730	FRANCHISE TAXES - GAS	57,711	55,880	55,880	55,880
	311750	FRANCHISE TAXES - TV/CABLE	24,506	38,711	38,711	38,711
	311760	FRANCHISE TAXES - TELEPHONE	1,630	1,517	1,517	1,517
<b>Total General Property Taxes</b>			<b>5,239,852</b>	<b>7,199,402</b>	<b>6,369,218</b>	<b>6,522,171</b>
<b>Business Taxes</b>						
	314200	ALCOHOL BEVERAGE TAXES - BEER & WINE	90,478	129,780	129,780	90,500
	314250	ALCOHOL EXCISE TAX - LIQUOR	15,006	15,223	15,223	15,000
	314300	LOCAL OPTION MIXED DRINK TAXES	68,092	69,762	69,762	68,100
	316100	BUSINESS AND OCCUPATION TAXES	224,521	269,671	269,671	269,671
	316200	INSURANCE PREMIUM TAXES	1,407,838	1,359,600	1,359,600	1,605,229
	319110	PENALTIES/INTEREST - REAL TAXES	31,908	16,365	16,365	16,365
	319400	PENALTIES/INTEREST - BUSINESS TAXES	4,621	8,755	8,755	9,395
<b>Total Business Taxes</b>			<b>1,842,464</b>	<b>1,869,156</b>	<b>1,869,156</b>	<b>2,074,260</b>
<b>TOTAL TAXES</b>			<b>7,082,315</b>	<b>9,068,558</b>	<b>8,238,374</b>	<b>8,596,431</b>
<b>Licenses and Permits</b>						
	321105	ALCOHOL INVESTIGATION FEE	5,800	9,500	9,500	9,500
	321110	BEER RETAIL LICENSE	10,250	17,240	17,240	14,050
	321115	BEER RETAIL LICENSE BY DRINK	5,000	8,333	8,333	8,300
	321120	RETAIL WINE LICENSE	9,500	17,240	17,240	17,240
	321125	RETAIL WINE LICENSE BY DRINK	4,000	8,907	8,907	8,900
	321130	RETAIL LIQUOR LICENSE	12,500	17,250	17,250	17,250
	321135	RETAIL LIQUOR LICENSE BY DRINK	22,500	37,375	37,375	27,000
	321150	WORK PERMIT & ID CARD ALCOHOL SALES	4,435	5,506	5,506	4,435
	321151	WORK PERMIT ID - ENTERTAINMENT	111,830	118,024	118,024	112,500
	321153	HOOKAH PERMIT	2,000	2,000	2,000	2,300
	321154	LATE NIGHT CONVENIENCE STORE PERMIT	-	1,053	1,053	1,053
	321220	INSURANCE COMPANY BUSINESS LICENSE	22,195	23,106	23,106	22,500
	322210	ZONING AND LAND USE PERMIT	20,504	27,412	27,412	27,412
	322230	SIGN PERMITS	8,518	7,573	7,573	3,500
	322240	BUILDING PERMIT	107,738	157,125	157,125	150,000
	322245	TREE SERVICE PERMIT FEES	1,896	1,934	1,934	900
	322900	NON-BUSINESS LICENSES/PERMITS - OTHER	12,342	9,073	9,073	4,000
	323120	BUILDING INSPECTION	-	-	-	-
<b>TOTAL LICENSES AND PERMITS</b>			<b>361,007</b>	<b>468,651</b>	<b>468,651</b>	<b>430,840</b>
<b>Intergovernmental Revenue</b>						
		LMIG			-	-
		CARES ACT & RELATED REVENUE			-	-
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Charges for Service**

341400	PRINTING AND DUPLICATING SERVICES	753	1,854	1,854	1,300
341910	ELECTION QUALIFYING FEES	720	3,000	3,000	-
342100	ACCIDENT REPORTS	4,227	3,829	3,829	3,340
343900	GENERAL FUND STREET ROW MAINTENANCE	-	-	-	-
344111	SPECIAL PICKUPS	4,936	5,522	5,522	4,000
346410	BACKGROUND CHECK FEES (CRIMINAL)	8,120	8,762	8,762	6,500
347200	WOMAN'S CLUB RESERVATION FEES	20,497	31,100	31,100	19,000
347201	PARKS-POOL ADMISSIONS	31,221	54,562	54,562	47,843
347202	TENNIS FEES	50	-	-	-
347203	MILAM PARK RESERVATION FEES	17,402	26,064	26,064	18,000
347301	JUNETEENTH VENDOR FEES	1,020	1,500	1,500	1,000
347500	PROGRAM FEES-ATHLETIC	460	-	-	-
349300	BAD CHECK FEES	50	-	-	-
<b>TOTAL CHARGES FOR SERVICE</b>		<b>89,456</b>	<b>136,193</b>	<b>136,193</b>	<b>100,983</b>

**Fines and Forfeitures**

351170	MUNICIPAL COURT FINES AND FORFEITURES	288,190	270,406	270,406	340,580
351180	POLICE ADMIN IT FEE	4,710	3,415	3,415	5,467
<b>TOTAL FINES AND FORFEITURES</b>		<b>292,900</b>	<b>273,821</b>	<b>273,821</b>	<b>346,047</b>

**Investment Income**

361000	INTEREST INCOME	-	-	-	-
<b>TOTAL INTEREST INCOME</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Private Grants**

371000	CONTRIBUTIONS AND DONATIONS-PRIVATE	1,150	-	-	-
<b>TOTAL PRIVATE GRANTS</b>		<b>1,150</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Miscellaneous Revenue**

381000	RENTS AND ROYALTIES	78,968	73,328	73,328	80,236
383000	REIMBURSEMENT FOR DAMAGED PROPERTY	31,638	25,615	25,615	-
389000	OTHER MISCELLANEOUS REVENUE	3,427	1,341	1,341	-
389005	REIM DEA O/T	9,469	13,004	13,004	13,004
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>123,503</b>	<b>113,288</b>	<b>113,288</b>	<b>93,240</b>

**Other Financing Sources**

392100	PROCEEDS-SALE OF GENERAL FIXED ASSETS	-	45,000	45,000	-
393130	REVENUE CAPITAL PROJECTS CITY HALL ANNEX	-	-	-	-
393150	ICMA Grant	-	-	-	-
393500	PROCEEDS-CAPITAL LEASE	-	-	-	65,000
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>-</b>	<b>45,000</b>	<b>45,000</b>	<b>65,000</b>

<b>TOTAL REVENUES</b>	<b>7,950,331</b>	<b>10,105,511</b>	<b>9,275,327</b>	<b>9,632,541</b>
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391100	TRANSFER FROM UNRESERVED FUND BALANCE	-	80,000	345,668	76,836
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**CITY OF CLARKSTON  
2026 ADOPTED BUDGET  
COUNCIL**

FUND	DEPT	LINE ITEM	DESCRIPTION	2024 ACTUAL (unaudited)	2025 ADOPTED BUDGET	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
<b>PERSONAL SERVICES/EMPLOYEE BENEFITS</b>							
<b>Council Salaries and Wages, Benefits and Expenses</b>							
100	1110	511100	Council Salaries	62,250	72,000	72,000	72,000
100	1110	512100	Council Health Insurance	30,780	39,312	39,312	39,312
100	1110	512200	Council/FICA	3,860	4,464	4,464	4,464
100	1110	512300	Council Medicare	903	1,044	1,044	1,044
100	1110	512400	Council Retirement	12,079	10,800	10,800	10,440
			<b>Council Salaries and Wages, Benefits and Expenses</b>	<b>109,872</b>	<b>127,620</b>	<b>127,620</b>	<b>127,260</b>
<b>52- PURCHASED /CONTRACTED SERVICES</b>							
100	1110	523200	Communications	-	-	-	-
100	1110	523500	Council/Travel	4,574	15,000	15,000	-
100	1110	523501	Council/Travel - Adde	-	-	-	3,000
100	1110	523502	Council/Travel - Bell	-	-	-	3,000
100	1110	523503	Council/Travel - Johnson	-	-	-	3,000
100	1110	523504	Council/Travel - Perkins	-	-	-	3,000
100	1110	523505	Council/Travel -	-	-	-	3,000
100	1110	523506	Council/Travel -	-	-	-	3,000
100	1110	523700	Council/Education/Training	3,676	15,000	15,000	-
100	1110	523701	Council/Education/Training - Adde	-	-	-	3,000
100	1110	523702	Council/Education/Training- Bell	-	-	-	3,000
100	1110	523703	Council/Education/Training - Johnson	-	-	-	3,000
100	1110	523704	Council/Education/Training - Perkins	-	-	-	3,000
100	1110	523705	Council/Education/Training	-	-	-	3,000
100	1110	523706	Council/Education/Training	-	-	-	3,000
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 -	-	-	-	-
100	1110	532006	Special Initiative -	-	-	-	-
			<b>Council Purchased/Contracted Services</b>	<b>8,250</b>	<b>30,000</b>	<b>30,000</b>	<b>36,000</b>
<b>53 - SUPPLIES</b>							
			<b>General Supplies &amp; Materials</b>				
100	1110	531100	General Supplies	-	-	-	1,500
100	1110	531400	Books & Periodicals	-	-	-	-
100	1110	531600	Small Equipment	-	-	-	-
100	1110	531700	Uniform	-	-	-	600
100	1110	531710	Other Supplies	-	-	-	-
			<b>53-Total General Supplies &amp; Materials</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,100</b>
<b>TOTAL EXPENSES</b>							
				<b>118,122</b>	<b>157,620</b>	<b>157,620</b>	<b>165,360</b>

**CITY OF CLARKSTON  
2026 PROPOSED BUDGET  
COUNCIL DETAIL**

<b>PERSONAL SERVICES/EMPLOYEE BENEFITS</b>					
<b>Council Salaries and Wages, Benefits and Expenses</b>				<b>Cost</b>	<b>Notes</b>
100	1110	511100	Council Salaries	72,000.00	\$6,000/member @ 6 members
100	1110	512100	Council Health Insurance	39,312.00	\$/month
100	1110	512200	Council/FICA	4,464.00	IRS rate .062
100	1110	512300	Council Medicare	1,044.00	IRS rate 0.0145
100	1110	512400	Council Retirement	10,440.00	Rate
<b>Council Salaries and Wages, Benefits and Expenses</b>				<b>127,260.00</b>	
100	1110	523200	Communications	-	City Council Cell Phones (Moved from Admin Exp)
100	1110	523500	Council/Travel	-	
100	1110	523501	Council/Travel - Adde	3,000.00	To include travel for newly elected officials
100	1110	523502	Council/Travel - Bell	3,000.00	Separate travel line established for Council
100	1110	523503	Council/Travel - Johnson	3,000.00	
100	1110	523504	Council/Travel - Perkins	3,000.00	
100	1110	523505	Council/Travel -	3,000.00	To include travel for newly elected officials
100	1110	523506	Council/Travel -	3,000.00	To include travel for newly elected officials
100	1110	523700	Council/Education/Training	-	
100	1110	523701	Council/Education/Training - Adde	3,000.00	To include newly elected officials institute
100	1110	523702	Council/Education/Training- Bell	3,000.00	Separate training lines established for Council
100	1110	523703	Council/Education/Training - Johnson	3,000.00	
100	1110	523704	Council/Education/Training - Perkins	3,000.00	
100	1110	523705	Council/Education/Training	3,000.00	To include newly elected officials institute
100	1110	523706	Council/Education/Training	3,000.00	To include newly elected officials institute
100	1110	532001	Special Initiative - Adde	-	New special initiative line item established for
100	1110	532002	Special Initiative - Bell	-	each member of Council
100	1110	532003	Special Initiative - Johnson	-	
100	1110	532004	Special Initiative - Perkins	-	
100	1110	532005	Special Initiative -	-	
100	1110	532006	Special Initiative -	-	
<b>Council Salaries and Wages, Benefits and Expenses</b>				<b>36,000.00</b>	
<b>53 - SUPPLIES</b>				<b>Cost</b>	<b>Notes</b>
General Supplies & Materials					
100	1500	531100	General Supplies	1,500.00	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	600.00	\$100/ea x 6 members
100	1500	531710	Other Supplies	-	Office furnishing/replacement
<b>53-Total General Supplies &amp; Materials</b>				<b>2,100.00</b>	
				-	
<b>TOTAL EXPENSES</b>				<b>165,360.00</b>	
<b>Departmental Total</b>				<b>165,360.00</b>	
Round up total					
<b>Departmental Budget</b>				<b>165,360.00</b>	



**CITY OF CLARKSTON  
2026 ADOPTED BUDGET  
MAYOR**

FUND	DEPT	LINE ITEM	DESCRIPTION	2024 ACTUAL (unaudited)	2025 ADOPTED BUDGET	2025 AMENDED BUDGET	2026 ADOPTED 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	13,104
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	2,250
100	1310	523500	Mayor/Travel	2,468	6,000	6,000	6,500
100	1310	523600	Mayor/Membership & Dues	1,000			3,325
100	1310	523700	Mayor Education/Training	1,385	6,000	6,000	6,500
		Mayor's Salaries and Wages, Benefits and Expenses		34,861	43,502	43,502	47,827
53 - SUPPLIES							
	General Supplies & Materials						
100	1500	531100	General Supplies	-	-	-	400
100	1500	531400	Books & Periodicals	-	-	-	-
100	1500	531600	Small Equipment	-	-	-	-
100	1500	531700	Uniform	-	-	-	100
100	1500	531710	Other Supplies	-	-	-	-
100	1500	5320007	Special Initiative - Mayor				-
		53-Total General Supplies & Materials		-	-	-	500
TOTAL EXPENSES				34,861	43,502	43,502	48,327

**CITY OF CLARKSTON  
2026 PROPOSED BUDGET  
MAYOR DETAIL**

<b>PERSONAL SERVICES/EMPLOYEE BENEFITS</b>					
<b>Mayor's Salaries and Wages, Benefits and Expenses</b>				<b>Cost</b>	<b>Notes</b>
100	1310	511100	Mayor/ Salary	15,000.00	\$1,250/month
100	1310	512100	Mayor Health Insurance	13,104.00	\$/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	2,250.00	
<b>Mayor's Salaries and Wages, Benefits and Expenses</b>				<b>31,502.00</b>	

100	1310	523500	Mayor/Travel	6,500.00	
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	6,500.00	
<b>Mayor's Purchased/Contracted Services</b>				<b>16,325.00</b>	

<b>53 - SUPPLIES</b>				<b>Cost</b>	<b>Notes</b>
General Supplies & Materials					
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	100.00	\$100/employee
100	1500	531710	Other Supplies	-	Office furnishing/replacement
100	1500	532007	Special Initiative	-	
<b>53-Total General Supplies &amp; Materials</b>				<b>500.00</b>	
<b>TOTAL EXPENSES</b>				<b>48,327.00</b>	

<b>Departmental Total</b>	<b>48,327.00</b>
Round up total	
<b>Departmental Budget</b>	<b>48,327.00</b>

**CITY OF CLARKSTON  
2026 ADOPTED BUDGET  
ADMIN**

FUND	DEPT	LINE ITEM	DESCRIPTION	2024 ACTUAL (unaudited)	2025 ADOPTED BUDGET	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
<b>51 - PERSONAL SERVICES/EMPLOYEE BENEFITS</b>							
<b>Council Salaries and Wages, Benefits and Expenses</b>							
100	1110	511100	Council Salaries	62,250	72,000	72,000	-
100	1110	512100	Council Health Insurance	30,780	39,312	39,312	-
100	1110	512200	Council/FICA	3,860	4,464	4,464	-
100	1110	512300	Council Medicare	903	1,044	1,044	-
100	1110	512400	Council Retirement	12,079	10,800	10,800	-
100	1110	523500	Council/Travel	4,574	15,000	15,000	-
100	1110	523700	Council/Education/Training	3,676	15,000	15,000	-
<b>Council Salaries and Wages, Benefits and Expenses</b>				<b>118,122</b>	<b>157,620</b>	<b>157,620</b>	<b>-</b>
<b>Mayor's Salaries and Wages, Benefits and Expenses</b>							
100	1310	511100	Mayor/ Salary	15,000	15,000	15,000	-
100	1310	512100	Mayor Health Insurance	11,344	13,104	13,104	-
100	1310	512200	Mayor/FICA	930	930	930	-
100	1310	512300	Mayor/Medicare	218	218	218	-
100	1310	512400	Mayor Retirement	2,516	2,250	2,250	-
100	1310	523500	Mayor/Travel	2,468	6,000	6,000	-
100	1310	523600	Mayor/Membership & Dues	1,000	-	-	-
100	1310	523700	Mayor Education/Training	1,385	6,000	6,000	-
<b>Mayor's Salaries and Wages, Benefits and Expenses</b>				<b>34,861</b>	<b>43,502</b>	<b>43,502</b>	<b>-</b>
<b>General Admin Salaries and Wages Expense</b>							
100	1500	511100	Gen Adm/Salaries	513,621	1,076,542	814,420	972,294
100	1500	511200	Gen Adm/Salaries Part Time	-	-	-	19,200
100	1500	511300	Overtime	-	-	-	-
100	1500	512100	Gen Adm/Group Ins	88,002	157,248	141,804	126,542
100	1500	512200	Gen Adm/FICA	31,688	66,746	63,134	60,283
100	1500	512300	Gen Adm/Medicare	7,411	15,610	15,610	14,099
100	1500	512400	Gen Adm/Retirement	126,583	171,541	171,541	140,983
100	1500	512500	Tuition Reimbursement	-	-	-	5,000
100	1500	512700	Gen Adm/Work Comp	1,766	15,704	15,704	19,116
<b>Total 51 - General Admin Personal Services/Benefits</b>				<b>769,071</b>	<b>1,503,391</b>	<b>1,222,213</b>	<b>1,357,517</b>
<b>52 - PURCHASED/CONTRACTED SERVICES</b>							
100	1500	521100	Tax Billing/Collection Services	4,056	4,100	4,100	4,500
100	1500	521110	Gen Adm-Board Elections	-	7,500	7,500	-
100	1500	521200	City Auditor	82,500	57,500	57,500	65,000
100	1500	521210	City Attorney	153,259	130,000	130,000	130,000
100	1500	521215	Gen Adm/Professional	519,202	253,000	253,000	339,000
100	1500	521300	Gen Admin/ Information Technology Service	160,548	109,200	122,218	108,700
100	1500	522200	Gen Adm/Repairs/Maint	72	3,000	3,000	1,000
100	1500	522320	Equip/Rental/Lease	3,898	10,000	10,000	8,400
100	1500	523100	Prop/Liability Ins	47,527	40,000	40,000	87,000
100	1500	523110	Claims and Judgements	-	-	-	5,000
100	1500	523200	Communications	4,868	5,000	5,000	7,900
100	1500	523210	Postage	3,106	4,600	4,600	4,600
100	1500	523300	Advertising	3,361	6,000	6,000	6,000
100	1500	523400	Printing Service	12,947	12,000	12,000	8,000
100	1500	523500	Travel	7,915	20,000	20,000	21,000
100	1500	523600	Dues & Fees	30,467	36,161	36,161	33,550
100	1500	523700	Education	8,142	15,000	15,000	25,650
100	1500	523901	Pre/InService Employment Drug Testing	-	-	-	-
100	1500	523910	Other Miscellaneous Expense	18,271	10,000	10,000	7,500
100	1500	523920	Bank/Finance Chgs	12,683	12,400	12,400	12,400
<b>52-Total Purchased/Contracted Services</b>				<b>1,072,822</b>	<b>735,461</b>	<b>748,479</b>	<b>875,200</b>

**CITY OF CLARKSTON**  
**2026 ADOPTED BUDGET**  
**ADMIN**

FUND	DEPT	LINE ITEM	DESCRIPTION	2024 ACTUAL (unaudited)	2025 ADOPTED BUDGET	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
<b>53 - SUPPLIES</b>							
			General Supplies & Materials				
100	1500	531100	General Supplies	8,544	15,000	15,000	15,000
100	1500	531400	Books & Periodicals		400	400	400
100	1500	531600	Small Equipment	18,660	15,000	15,000	10,000
100	1500	531700	Uniform	979	2,000	2,000	2,000
100	1500	531710	Other Supplies	152	2,000	2,000	3,000
<b>53-Total General Supplies &amp; Materials</b>				<b>28,335</b>	<b>34,400</b>	<b>34,400</b>	<b>30,400</b>
<b>54 - GENER ADMIN CAPITAL OUTLAY</b>							
100	1500	542200	General Administration Capital	73,849	26,402	26,402	65,000
100	1500	542300	Furniture and Fixtures	-	-	-	-
100	1500	542400	Computer Equipment	-	-	-	-
<b>54-Total General Admin Capital Outlay</b>				<b>73,849</b>	<b>26,402</b>	<b>26,402</b>	<b>65,000</b>
<b>57 - PAYMENTS TO OTHERS</b>							
100	1500	574000	Bad Debt Expense	-	-	-	-
<b>Total 57 - TOTAL PAYMENTS TO OTHERS</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>				<b>2,097,060</b>	<b>2,500,776</b>	<b>2,232,616</b>	<b>2,328,117</b>

**CITY OF CLARKSTON  
2026 ADOPTED BUDGET  
ADMIN DEPT DETAIL**

<b>PERSONAL SERVICES/EMPLOYEE BENEFITS</b>					
<b>Council Salaries and Wages, Benefits and Expenses</b>				<b>Cost</b>	<b>Notes</b>
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
<b>Council Salaries and Wages, Benefits and Expenses</b>				<b>-</b>	
<b>Mayor's Salaries and Wages, Benefits and Expenses</b>				<b>Cost</b>	<b>Notes</b>
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		
<b>Mayor's Salaries and Wages, Benefits and Expenses</b>				<b>-</b>	
<b>General Admin Salaries and Wages Expense</b>				<b>Cost</b>	<b>Notes</b>
<b>100</b>	<b>1500</b>	<b>511100</b>	<b>Gen Adm/Salaries</b>	<b>972,294.00</b>	
<b>Description</b>					
			City Manager		12 Positions Total
			Asistant City Manager		Vacant/Non-Funded
			City Clerk		
			Communications Manager		Move to IT/Comm Job Description (Increase 30K)
			Human Resources Director		
			Finance Director		Vacant
			Equity and Inclusion Officer		ARPA Transfer
			Executive Assistant/Special Projects Manager		
			Special Events Coordinator		Vacant/Non-Funded
			Accountant		ARPA Transfer
			Administrative Assistant		
			Accountant		ARPA Transfer
<b>100</b>	<b>1500</b>	<b>511200</b>	<b>Gen Adm/Salaries Part Time</b>	<b>19,200.00</b>	Summer Interns (2)
<b>100</b>	<b>1500</b>	<b>511300</b>	<b>Gen Adm/Overtime</b>		
<b>100</b>	<b>1500</b>	<b>512100</b>	<b>Gen Adm/Group Ins</b>	<b>126,542.00</b>	\$927 x 11 employees x 12 months+4146(Contract/Life)
<b>100</b>	<b>1500</b>	<b>512200</b>	<b>Gen Adm/FICA</b>	<b>60,283.00</b>	IRS SS Rate (.062)
<b>100</b>	<b>1500</b>	<b>512300</b>	<b>Gen Adm/Medicare</b>	<b>14,099.00</b>	IRS Med Rate (.0145)
<b>100</b>	<b>1500</b>	<b>512400</b>	<b>Gen Adm/Retirement</b>	<b>140,983.00</b>	Rate 0.145
<b>100</b>	<b>1500</b>	<b>512500</b>	<b>Tuition Reimbursement</b>	<b>5,000.00</b>	
<b>100</b>	<b>1500</b>	<b>512700</b>	<b>Gen Adm/Work Comp</b>	<b>19,116.00</b>	GMA
<b>Total 51 - General Admin Personal Services/Benefits</b>				<b>1,357,517.00</b>	

**CITY OF CLARKSTON  
2026 ADOPTED BUDGET  
ADMIN DEPT DETAIL**

<b>52 - PURCHASED/CONTRACTED SERVICES</b>				<b>Cost</b>	<b>Notes</b>
<b>100</b>	<b>1500</b>	<b>521100</b>	<b>Tax Billing/Collection Services</b>	<b>4,500.00</b>	Dekalb County Tax Commissioner Property Tax Billing
<b>100</b>	<b>1500</b>	<b>521110</b>	<b>Gen Adm-Board Elections</b>	<b>-</b>	Dekalb BORE Services
<b>100</b>	<b>1500</b>	<b>521200</b>	<b>City Auditor</b>	<b>65,000.00</b>	
<b>Description</b>					
			Annual Audit	50,000.00	
			A133 Single Audit -Federal Grants	15,000.00	
<b>100</b>	<b>1500</b>	<b>521210</b>	<b>City Attorney</b>	<b>130,000.00</b>	
<b>100</b>	<b>1500</b>	<b>521215</b>	<b>Gen Adm/Professional</b>	<b>339,000.00</b>	
<b>Description</b>					
			Financial Software	20,000.00	Replaced File Digitization - Added \$5K
			Annexation Study	87,000.00	
			GMA Service - City Council/Staff Retreat 2026	3,000.00	Increase - due to 2025 invoicing
			Facilities Master Planning	50,000.00	1/2 2025
			Financial Advisory Services	25,000.00	
			Grants Manager	42,000.00	\$3,500/month
			Interpretation Projects	20,000.00	
			Audio-Visual Services	25,000.00	Reduced from \$90,000
			Procurement Consultant	42,000.00	\$3,500/month
			Strategic Planning Consultant	25,000.00	Reduced from \$30,000
<b>100</b>	<b>1500</b>	<b>521300</b>	<b>Administration Information Technology Services</b>	<b>108,700.00</b>	
<b>Description</b>					
			VC3 - Website Annual Maintenance	7,200.00	\$600/month
			VC3 - Info Tech Support Service	43,200.00	\$3,600/month
			INOVA Payroll Processing	14,000.00	
			Open RDA Accounting Software Support and Maintenance	8,200.00	**Change to new platform
			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)
<b>100</b>	<b>1500</b>	<b>522200</b>	<b>General Repairs/Maintenance</b>	<b>1,000.00</b>	
<b>100</b>	<b>1500</b>	<b>522320</b>	<b>Equip/Rental/Lease</b>	<b>8,400.00</b>	Postage Machine \$1,200/Toshiba Copier \$7,200
<b>100</b>	<b>1500</b>	<b>523100</b>	<b>Prop/Liability Ins</b>	<b>87,000.00</b>	GIRMA LIABILITY (15% Inc/\$40K) and Renters Ins (\$47K)
<b>100</b>	<b>1500</b>	<b>523110</b>	<b>Claims and Judgements</b>	<b>5,000.00</b>	New Line Item (Claims Separated from Premium Cost)
<b>100</b>	<b>1500</b>	<b>523200</b>	<b>Communications</b>	<b>7,900.00</b>	AT&T Cell Phones/Wireless/Desk Phones
<b>100</b>	<b>1500</b>	<b>523210</b>	<b>Postage</b>	<b>4,600.00</b>	
<b>100</b>	<b>1500</b>	<b>523300</b>	<b>Advertising</b>	<b>6,000.00</b>	Public Hearings, Solicitations, etc.
<b>100</b>	<b>1500</b>	<b>523400</b>	<b>Printing &amp; binding</b>	<b>8,000.00</b>	
<b>Description</b>					
			Printing and copy costs-stationary, envelopes, business cards	2,000.00	
			Municipal Code Updates	4,000.00	
			Copier Overage	2,000.00	

**CITY OF CLARKSTON  
2026 ADOPTED BUDGET  
ADMIN DEPT DETAIL**

<b>100</b>	<b>1500</b>	<b>523500</b>	<b>Travel</b>	<b>21,000.00</b>	
<b>Description</b>					
			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	
<b>100</b>	<b>1500</b>	<b>523600</b>	<b>Dues and Fees</b>	<b>33,550.00</b>	
<b>Description</b>					
			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	
			HR and New Staff Dues	2,600.00	Separate Out HR Request
<b>100</b>	<b>1500</b>	<b>523700</b>	<b>Education and Training</b>	<b>25,650.00</b>	
<b>Description</b>					
			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	500.00	
			Two Accountants - Training/Conferences	1,500.00	
			Finance Director - GGFOA & GFOA	3,000.00	
			GLGPA-CHRM - CM and HR	1,000.00	
			CPM	4,000.00	
			HR and New Staff/Other Staff	6,000.00	Separate Out HR Request
<b>100</b>	<b>1500</b>	<b>523901</b>	<b>Pre/InService Employment Drug Testing</b>	<b>-</b>	Increase - Expanded Program Cost



**CITY OF CLARKSTON  
2026 ADOPTED BUDGET  
ADMIN DEPT DETAIL**

100	1500	523910	Other Miscellaneous Expense	7,500.00	Backgrounds, 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	
<b>52-Total Purchased/Contracted Services</b>				<b>875,200.00</b>	

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	10,000.00	Replacement Laptops/Equipment
100	1500	531700	Uniform	2,000.00	\$100/employee
100	1500	531710	Other Supplies	3,000.00	Office furnishing/replacement
<b>53-Total General Supplies &amp; Materials</b>				<b>30,400.00</b>	

54 - GENERAL ADMIN CAPITAL OUTLAY				Cost	Notes
100	1500	542200	General Administration Capital	65,000.00	CM Vehicle Lease - Edge transferred to Planning Director
100	1500	542300	Furniture and Fixtures		
100	1500	542400	Computer Equipment		
<b>54-Total General Admin Capital Outlay</b>				<b>65,000.00</b>	

57 - PAYMENTS TO OTHERS				Cost	Notes
100	1500	574000	Bad Debt Expense	-	
<b>Total 57 - TOTAL PAYMENTS TO OTHERS</b>				<b>-</b>	

<b>TOTAL EXPENSES</b>				<b>2,328,117.00</b>	
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<b>Departmental Total</b>	<b>2,328,117.00</b>
Round up total	
<b>Departmental Budget</b>	<b>2,328,117.00</b>

**CITY OF CLARKSTON**  
**2026 ADOPTED BUDGET**  
**Building & Grounds**

FUND	DEPT	LINE ITEM	DESCRIPTION	2024 ACTUAL (unaudited)	2025 ADOPTED BUDGET	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
<b>52 - PURCHASED/CONTRACTED SERVICES</b>							
100	1565	521215	Building & Grounds/Professional	139,195.99	35,308	35,308	73,756
100	1565	522145	Building & Grounds/Pest Control	5,485.00	3,500	3,500	3,300
100	1565	522200	Building & Grounds/Repairs/Maint	20,299.21	75,000	75,000	50,000
100	1565	522210	Vehicle Repair and Maint.				-
100	1565	<b>522310</b>	<b>Purchases Service/Rental of Land</b>		385,000	385,000	469,000
100	1565	522320	Equip Rental / Lease				28,750
100	1565	523100	Liability Insurance-GIRMA	11,190.00	25,000	25,000	-
100	1565	523200	Communications	20,480.43	19,200	19,200	19,200
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	779.00	3,500	3,500	3,500
100	1565	523920	Bank/Finance Chgs				-
<b>52-Total Purchased/Contrcted Services</b>				<b>197,429.63</b>	<b>546,508</b>	<b>546,508</b>	<b>647,506</b>
<b>53 - SUPPLIES</b>							
General Supplies & Materials							
100	1565	531100	General Supplies	20,921.69	19,000	19,000	19,000
100	1565	531120	Special Events & Comm Relations				-
100	1565	531190	Signage/Street Signs	1,958.03	5,500	5,500	-
100	1565	531210	Water & Sewer	3,861.55	10,000	10,000	10,000
100	1565	531220	Natural Gas	6,090.14	7,700	7,700	8,700
100	1565	531230	Electricity	15,961.00	25,000	25,000	72,000
100	1565	531270	Gas, Oil, & Diesel				-
100	1565	531400	Books & Periodicals				-
100	1565	531600	Small Equipment	2,509.93	4,500	4,500	4,500
100	1565	531700	Uniform				-
100	1565	531710	Other Supplies				-
<b>53-Total General Supplies &amp; Materials</b>				<b>51,302.34</b>	<b>71,700</b>	<b>71,700</b>	<b>114,200</b>
<b>54 - Public Safety CAPITAL OUTLAY</b>							
100	1565	542200	Building & Grounds Capital		-	-	-
100	1565	542300	Furniture and Fixtures	1,661.45	50,000	50,000	-
100	1565	542400	Computer Equipment				-
<b>54-Total B&amp;G Capital Outlay</b>				<b>1,661.45</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
<b>57 - PAYMENTS TO OTHERS</b>							
100	1565	574000	Bad Debt Expense	-	-	-	-
<b>Total 57 - TOTAL PAYMENTS TO OTHERS</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>				<b>250,393.42</b>	<b>668,208</b>	<b>668,208</b>	<b>761,706</b>

**CITY OF CLARKSTON  
2026 ADOPTED BUDGET  
Building & Grounds DEPT DETAIL**

<b>52 - PURCHASED/CONTRACTED SERVICES</b>				Cost	Notes
100	1565	521215	Building & Grounds/Professional	73,756.00	
			<b>Description</b>		
			Jani-King Cleaning	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	2,100.00	Upgrade Alarm System at City Hall Annex
			Facilities Master Plan	-	Plan for final city hall complex/Recorded in Admin Professional Expense
			Certified Arborist	26,000.00	Review and determine the health of trees within the city
100	1565	522145	Building and Grounds Pest Control	3,300.00	
			Pest Control Services	3,300.00	
100	1565	522200	Building & Grounds Repairs/Maintenanc	50,000.00	
			HVAC Systems and other repairs	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	28,750.00	Automobile Liability, Physical Damage, Law Enforcement Liability, & Deductibles
100	1565	523110	Claims and Judgements	-	
100	1565	523200	Communications	19,200.00	AT&T Firstnet cell phones and cards for patrol vehicles and cameras.
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.
			<b>52-Total Purchased/Contracted Services</b>	<b>178,506.00</b>	

<b>53 - SUPPLIES</b>				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	8,700.00	
100	1565	531230	Electricity	72,000.00	
100	1565	531270	Gas, Oil, & Diesel		
100	1565	531400	Books & Periodicals		
100	1565	531600	Small Equipment	4,500.00	weedeater, drills, and blowers
100	1565	531700	Uniform		
100	1565	531710	Other Supplies	-	
			<b>53-Total General Supplies &amp; Materials</b>	<b>114,200.00</b>	

<b>54 - GENERADMIN CAPITAL OUTLAY</b>				Cost	Notes
100	1565	542200	Building & Grounds Capital		

CITY OF CLARKSTON  
2026 ADOPTED BUDGET  
Building & Grounds DEPT DETAIL

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				761,706.00	

Departmental Total	761,706.00
Round up total	
Departmental Budget	761,706.00

**CITY OF CLARKSTON  
2026 ADOPTED BUDGET  
COURT**

FUND	DEPT	LINE ITEM	DESCRIPTION	2024 ACTUAL (unaudited)	2025 ADOPTED BUDGET	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
<b>PERSONAL SERVICES/EMPLOYEE BENEFITS</b>							
<b>Court Salaries and Wages Expense</b>							
100	2650	511100	Salaries	134,083	188,848	194,796	178,060
100	2650	511200	Salaries Part Time	-	-	-	-
100	2650	511300	Overtime	2,878	2,000	2,000	-
100	2650	512100	Group Ins	25,374	39,312	39,312	33,372
100	2650	512200	FICA	8,313	11,833	12,202	11,040
100	2650	512300	Medicare	3,016	2,767	2,853	2,582
100	2650	512400	Retirement	35,014	28,627	28,627	25,819
100	2650	512600	Unemployment	989	-	-	-
100	2650	512700	Work Comp	-	954	954	15,704
100	2650	512910	Uniforms	963	1,500	1,500	1,500
<b>Total 51 - Courts Personal Services/Benefits</b>				<b>210,630</b>	<b>275,841</b>	<b>282,244</b>	<b>266,577</b>
<b>52 - PURCHASED/CONTRACTED SERVICES</b>							
100	2650	521200	City Judge	23,000	27,600	27,600	28,800
100	2650	521210	City Solicitor	14,333	24,000	24,000	24,000
100	2650	521215	Public Defender	6,000	9,600	9,600	9,600
100	2650	521220	Professional Services	42,495	9,600	9,600	9,600
100	2650	521300	Information Technology Services	24,076	29,231	29,231	29,231
100	2650	522200	Gen Adm/Repairs/Maint	-	-	-	-
100	2650	522320	Equipment Rental	3,068	3,600	3,600	3,600
100	2650	523100	Prop/Liability Ins	-	-	-	-
100	2650	523110	Claims and Judgements	-	-	-	-
100	2650	523200	Communications	1,188	1,560	1,560	800
100	2650	523210	Postage	-	-	-	-
100	2650	523300	Advertising	-	-	-	-
100	2650	523400	Printing Service	144	1,000	1,000	1,000
100	2650	523500	Travel	5,934	6,100	6,100	6,600
100	2650	523600	Dues & Fees	-	800	800	6,610
100	2650	523700	Education	1,358	1,785	1,785	1,960
100	2650	523910	Other Miscellaneous Expense	440	300	300	300
100	2650	523920	Bank/Finance Chgs	-	-	-	-
<b>52-Total Purchased/Contracted Services</b>				<b>122,036</b>	<b>115,176</b>	<b>115,176</b>	<b>122,101</b>
<b>53 - SUPPLIES</b>							
<b>General Supplies &amp; Materials</b>							
100	2650	531100	General Supplies	2,915	3,000	3,000	3,000
100	2650	531400	Books & Periodicals	-	200	200	200
100	2650	531600	Small Equipment	1,292	1,000	1,000	-
100	2650	531700	Uniform	-	-	-	-
100	2650	531710	Other Supplies	-	-	-	-
<b>53-Total General Supplies &amp; Materials</b>				<b>4,207</b>	<b>4,200</b>	<b>4,200</b>	<b>3,200</b>
<b>54 -COURTS CAPITAL OUTLAY</b>							
100	2650	542200	General Administration Capital	-	-	-	-
100	2650	542300	Furniture and Fixtures	-	-	-	-
100	2650	542400	Computer Equipment	-	-	-	-
<b>54-Total Court Capital Outlay</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CITY OF CLARKSTON  
2026 ADOPTED BUDGET  
COURT**

<b>FUND</b>	<b>DEPT</b>	<b>LINE ITEM</b>	<b>DESCRIPTION</b>	<b>2024 ACTUAL (unaudited)</b>	<b>2025 ADOPTED BUDGET</b>	<b>2025 AMENDED BUDGET</b>	<b>2026 ADOPTED BUDGET</b>
<b>57 - PAYMENTS TO OTHERS</b>							
100	2650	571000	A & B Fund	10,868	15,000	15,000	20,000
100	2650	571010	Training Fund	9,895	15,000	15,000	20,000
100	2650	571020	Crime Victim Emergency Fund	5,048	7,000	7,000	11,250
100	2650	571030	Crime Victim DUI Fund	-	5,000	5,000	600
100	2650	571040	Brain & Spinal Injury Fund	114	1,400	1,400	2,500
100	2650	571060	Indigent Defense Fund	10,227	10,000	10,000	22,000
100	2650	571070	Crime Lab Fee	100	600	600	600
100	2650	571080	County Drug Treatment	969	2,000	2,000	6,000
100	2650	571090	Drivers Ed Training	1,992	2,000	2,000	4,000
100	2650	571050	Pre-Trial Diversion	-	-	-	-
100	2650	573100	Bond Refunds				31,792
<b>Total 57 - TOTAL PAYMENTS TO OTHERS</b>				<b>39,213</b>	<b>58,000</b>	<b>58,000</b>	<b>118,742</b>
<b>TOTAL EXPENSES</b>				<b>376,086</b>	<b>453,217</b>	<b>459,620</b>	<b>510,620</b>

**CITY OF CLARKSTON  
2026 ADOPTED BUDGET  
COURT DEPT DETAIL**

<b>PERSONAL SERVICES/EMPLOYEE BENEFITS</b>					
<b>Salaries and Wages Expense</b>			<b>Cost</b>		<b>Notes</b>
<b>100</b>	<b>2650</b>	<b>511100</b>	<b>Salaries</b>	<b>178,060.00</b>	
			<b>Description</b>		
			Court Administrator		
			Court Clerk		
			Court Clerk		
<b>100</b>	<b>2650</b>	<b>511200</b>	<b>Salaries Part Time</b>		
<b>100</b>	<b>2650</b>	<b>511300</b>	<b>Overtime</b>		
<b>100</b>	<b>2650</b>	<b>512100</b>	<b>Group Ins</b>	<b>33,372.00</b>	\$927*12*3 employees
<b>100</b>	<b>2650</b>	<b>512200</b>	<b>FICA</b>	<b>11,040.24</b>	IRS SS Rate (.062)
<b>100</b>	<b>2650</b>	<b>512300</b>	<b>Medicare</b>	<b>2,581.79</b>	IRS Med Rate (.0145)
<b>100</b>	<b>2650</b>	<b>512400</b>	<b>Retirement</b>	<b>25,818.90</b>	Rate 0.145
<b>100</b>	<b>2650</b>	<b>512600</b>	<b>Unemployment</b>		
<b>100</b>	<b>2650</b>	<b>512700</b>	<b>Work Comp</b>	<b>15,704.00</b>	GMA
<b>100</b>	<b>2650</b>	<b>512910</b>	<b>Uniforms</b>	<b>1,500.00</b>	GMA
			<b>Total 51 - General Admin Personal Services/Benefits</b>	<b>266,577.00</b>	
<b>52 - PURCHASED/CONTRACTED SERVICES</b>					
			<b>Cost</b>		<b>Notes</b>
<b>100</b>	<b>1500</b>	<b>521200</b>	<b>City Judges</b>	<b>28,800.00</b>	
			<b>Description</b>		
			Judge Will	28,800.00	\$2400/month
			Judge Weintraub		
<b>100</b>	<b>2650</b>	<b>521210</b>	<b>City Solicitor</b>	<b>24,000.00</b>	\$2000/month
<b>100</b>	<b>2650</b>	<b>521215</b>	<b>Public Defender</b>	<b>9,600.00</b>	
<b>100</b>	<b>2650</b>	<b>521220</b>	<b>Professional Services</b>	<b>9,600.00</b>	
			<b>Description</b>		
			<b>521220</b> Professional Services	9,600.00	
<b>100</b>	<b>2650</b>	<b>521300</b>	<b>Information Technology Services</b>	<b>29,231.00</b>	
			<b>Description</b>		
			VC3	13,200.00	
			Tyler Tech- Repair /Upgrades	16,031.00	



**CITY OF CLARKSTON  
2026 ADOPTED 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/Desktop Phones
100	2650	523400	Printing & binding	1,000.00	
<b>Description</b>					
			Printing and copy costs-stationary, envelopes, business cards	1,000.00	
100	2650	523500	Travel	6,600.00	
<b>Description</b>					
			Hotel expense and travel reimbursement		
			Judge Will - Municipal Budget Training	500.00	
			Georgia Council of Court Admin - Conferences (2) May/Sept	2,800.00	
			GCIC Symposium	1,400.00	
			Georgia Municipal Courts Council	1,400.00	
			Other Staff	500.00	
100	2650	523600	Dues and Fees	6,610.00	
<b>Description</b>					
			Judge - Georgia Council of Municipal Judges		
			ICJE	200.00	Will/Winthrop
			GCCA - Court Administrator	325.00	Judge Will
			GA Municipal Court Clerks Council	150.00	
				60.00	
100	2650	523700	Education and Training	1,960.00	
<b>Description</b>					
			ICJE - Annual Recertification	750.00	3 staff @ \$250/each
			GCCA - Conference 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, batteries, etc.
<b>52-Total Purchased/Contracted Services</b>				<b>122,101.00</b>	

**CITY OF CLARKSTON  
2026 PROPOSED BUDGET  
COURT DEPT DETAIL**

<b>53 - SUPPLIES</b>				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	
<b>54 - GENERADMIN CAPITAL OUTLAY</b>				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				-	
<b>57 - PAYMENTS TO OTHERS</b>				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	4,000.00	
100	2650	571050	Pre-Trial Diversion		
100	2650	573100	Bond Refunds	31,792.00	
Total 57 - TOTAL PAYMENTS TO OTHERS				118,742.00	
				-	
<b>TOTAL COURT EXPENSES</b>				<b>510,620.00</b>	

100	2650	572100	Payments to Other Agencies	-
100	2650	573100	Bond Refunds	-
Totals				-

Departmental Total	510,620.00
Round up total	
Departmental Budget	510,620.00

**CITY OF CLARKSTON  
2026 ADOPTED BUDGET  
PUBLIC SAFETY**

FUND	DEPT	LINE ITEM	DESCRIPTION	2024 ACTUAL (unaudited)	2025 ADOPTED BUDGET	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
<b>PERSONAL SERVICES/EMPLOYEE BENEFITS</b>							
<b>Salaries and Wages Expense</b>							
100	3200	511100	Public Safety/Salaries	1,430,113.00	1,663,637	1,661,382	1,794,718
100	3200	511200	Public Safety/Salaries Part Time	61,890.00	41,198	41,198	-
100	3200	511300	Overtime	46,697.00	25,500	25,500	25,500
100	3200	511310	DEA Overtime	244,935.00	28,000	28,000	28,000
100	3200	512100	Public Safety/Group Ins	92,711.00	364,920	364,920	255,852
100	3200	512200	Public Safety/FICA	26,927.00	109,017	108,877	111,015
100	3200	512300	Public Safety/Medicare	274,893.00	25,496	25,463	25,963
100	3200	512400	Public Safety/Retirement	62,658.00	270,512	270,512	281,525
100	3200	512600	Public Safety-Unemployment	-	-	-	-
100	3200	512700	Public Safety/Work Comp	3,038.00	89,807	89,807	93,478
100	3200	512905	Public Safety/Protective Gear	3,038.00	4,536	4,536	6,125
100	3200	512910	Public Safety/Uniforms	3,038.00	22,068	22,068	22,068
<b>Total 51 - Public Safety Personal Services/Benefits</b>				<b>2,243,862.00</b>	<b>2,644,691</b>	<b>2,642,263</b>	<b>2,644,244</b>
<b>52 - PURCHASED/CONTRACTED SERVICES</b>							
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	73,418.00	4,280	4,280	2,675
100	3200	521300	Public Safety/in/ Information Technology Ser	127,835.00	95,000	95,000	90,000
100	3200	522200	Public Safety/Repairs/Maint	66,320.00	80,000	80,000	59,435
100	3200	522210	Vehicle Repair and Maint.	110,559.00	30,000	30,000	40,000
100	3200	522320	Equip Rental / Lease	143,153.00	78,000	78,000	65,855
100	3200	523100	Liability Insurance-GIRMA	20,049.00	96,000	96,000	110,400
100	3200	523200	Communications	119.00	21,600	21,600	35,000
100	3200	523210	Postage	781.00	500	500	200
100	3200	523300	Advertising	2,808.00	2,000	2,000	1,000
100	3200	523400	Printing Service	6,865.00	3,000	3,000	3,000
100	3200	523500	Travel	13,763.00	11,450	11,450	14,800
100	3200	523600	Dues & Fees	3,411.00	20,501	20,501	19,041
100	3200	523700	Education	2,111.00	8,740	8,740	12,195
100	3200	523901	Pre/InService Employment Drug Testing	-	-	-	-
100	3200	523910	Other Miscellaneous Expense	5,648.00	3,000	3,000	3,000
100	3200	523920	Bank/Finance Chgs	-	-	-	-
<b>52-Total Purchased/Contracted Services</b>				<b>576,840.00</b>	<b>454,071</b>	<b>454,071</b>	<b>456,601</b>
<b>53 - SUPPLIES</b>							
<b>General Supplies &amp; Materials</b>							
100	3200	531100	General Supplies	5,543.00	5,000	5,000	5,000
100	3200	531120	Special Events & Comm Relations	1,483.00	10,000	10,000	10,000
100	3200	531130	Investigative Supplies-CID	2,583.00	3,000	3,000	3,000
100	3200	531270	Gas, Oil, & Diesel	16,975.00	50,000	50,000	40,000
100	3200	531400	Books & Periodicals	885.00	400	400	400
100	3200	531600	Small Equipment	7,627.00	18,000	18,000	18,000
100	3200	531700	Uniform	19,862.00	-	-	-
100	3200	531710	Other Supplies	-	-	-	-
<b>53-Total General Supplies &amp; Materials</b>				<b>54,958.00</b>	<b>86,400</b>	<b>86,400</b>	<b>76,400</b>

**CITY OF CLARKSTON**  
**2026 ADOPTED BUDGET**  
**PUBLIC SAFETY**

FUND	DEPT	LINE ITEM	DESCRIPTION	2024 ACTUAL (unaudited)	2025 ADOPTED BUDGET	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
<b>54 - Public Safety CAPITAL OUTLAY</b>							
100	3200	542200	Public Safety Capital	37,149.00	-		-
100	3200	542300	Furniture and Fixtures				-
100	3200	542400	Computer Equipment				-
<b>54-Total Public Safety Capital Outlay</b>				<b>37,149.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>57 - PAYMENTS TO OTHERS</b>							
100	3200	574000	Bad Debt Expense	-	-	-	-
<b>Total 57 - TOTAL PAYMENTS TO OTHERS</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>				<b>2,912,809.00</b>	<b>3,185,162</b>	<b>3,182,734</b>	<b>3,177,245</b>

**CITY OF CLARKSTON  
2026 ADOPTED BUDGET  
PUBLIC SAFETY DEPT DETAIL**

<b>PERSONAL SERVICES/EMPLOYEE BENEFITS</b>						
<b>Salaries and Wages Expense</b>				Cost	Notes	
100	3200	511100	Public Safety/Salaries	1,794,718.00		
			<b>Description</b>			
			2 Chief and Assistant Police Chief		Salary for 23 FTEs	
			Asst. Chief			
			1 Captain DEA Task Force			
			1 LT Uniform Patrol Commander			
			9 Patrol Officers			
			1 Sgt Community Relations/State Certification			
			1 Records Clerk Manager, 1 Records Clerk			
			4 Sergeants Patrol			
			1 Sgt. CID, 2 CID Detectives			
100	3200	511200	Public Safety/Salaries Part Time			
100	3200	511300	Public Safety/Overtime	25,500.00		
100	3200	511310	Public Safety/ DEAOvertime	28,000.00		
100	3200	512100	Public Safety/Group Ins	255,852.00		
100	3200	512200	Public Safety/FICA	111,015.00	IRS SS Rate (.062)	
100	3200	512300	Public Safety/Medicare	25,963.00	IRS Med Rate (.0145)	
100	3200	512400	Public Safety/Retirement	281,525.00	Rate 0.145	
100	3200	512600	Public Safety-Unemployment	-		
100	3200	512700	Public Safety/Work Comp	93,478.00	GMA	
100	3200	512905	Public Safety/Protective Gear	6,125.00		
100	3200	512910	Public Safety/Uniforms	22,068.00		
			<b>Total 51 - Public Safety Personal Services/Benefits</b>	<b>2,644,244.00</b>		
				-		
<b>52 - PURCHASED/CONTRACTED SERVICES</b>				Cost	Notes	
100	3200	521220	Public Safety/Professional	2,675.00		
			<b>Description</b>			
			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	90,000.00		
			<b>Description</b>			
			VC3 -Annual IT Support	90,000.00	5,000.00 /month(12) 2500/month(12)	
			VC3 - Info Tech Support Service			
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  
2026 ADOPTED 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	110,400.00	Automobile Liability, Physical Damage, Law Enforcement Liability, & Deductibles
100	3200	523200	Communications	35,000.00	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  
2026 ADOPTED BUDGET  
PUBLIC SAFETY DEPT DETAIL**

<b>100</b>	<b>3200</b>	<b>523700</b>	<b>Education and Training</b>	<b>12,195.00</b>	
			<b>Description</b>		
			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
<b>100</b>	<b>3200</b>	<b>523901</b>	<b>Pre/InService Employment Drug Testing</b>	-	
<b>100</b>	<b>3200</b>	<b>523910</b>	<b>Other Miscellaneous Expense</b>	<b>3,000.00</b>	Other expenses not covered under other line items.
		<b>52-Total Purchased/Contracted Services</b>		<b>416,601.00</b>	
<b>53 - SUPPLIES</b>					
				<b>Cost</b>	<b>Notes</b>
			General Supplies & Materials		
100	3200	531100	General Supplies	5,000.00	
100	3200	531120	Special Events	10,000.00	National Night Out, Faith and Blue, Coffee with a Cop
100	3200	531130	Investigative Supplies-CID	3,000.00	
100	3200	531270	Gas, Oil, & Diesel	40,000.00	
100	3200	531400	Books & Periodicals	400.00	Books, manuals, other published info
100	3200	531600	Small Equipment	18,000.00	Ammunition and targets for firearm training. Badgepass badge printer.
100	3200	531700	Uniform		
100	3200	531710	Other Supplies	-	
		<b>53-Total General Supplies &amp; Materials</b>		<b>76,400.00</b>	
<b>54 - GENERADMIN CAPITAL OUTLAY</b>					
				<b>Cost</b>	<b>Notes</b>
100	3200	542200	Public Safety Capital		
100	3200	542300	Furniture and Fixtures		
100	3200	542400	Computer Equipment	-	
		<b>54-Total Public Safety Capital Outlay</b>		<b>-</b>	
<b>57 - PAYMENTS TO OTHERS</b>					
				<b>Cost</b>	<b>Notes</b>
100	3200	574000	Bad Debt Expense		
		<b>Total 57 - TOTAL PAYMENTS TO OTHERS</b>			
				-	
<b>TOTAL EXPENSES</b>				<b>3,177,245.00</b>	

<b>Departmental Total</b>	<b>3,177,245.00</b>
Round up total	
<b>Departmental Budget</b>	<b>3,177,245.00</b>

**CITY OF CLARKSTON**  
**2026 ADOPTED BUDGET**  
**Public Works**

FUND	DEPT	LINE ITEM	DESCRIPTION	2024 ACTUAL (unaudited)	2025 ADOPTED BUDGET	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
<b>PERSONAL SERVICES/EMPLOYEE BENEFITS</b>							
<b>Public Works Salaries and Wages Expense</b>							
100	4000	511100	Public Works/Salaries	444,840.32	541,268	466,463	570,790
100	4000	511200	Public Works/Salaries Part Time	3,987.00	21,600	21,600	21,600
100	4000	511300	Overtime	11,754.35	7,000	7,000	9,000
100	4000	512100	Public Works/Group Ins	96,224.98	117,936	117,936	111,240
100	4000	512200	Public Works/FICA	28,430.58	35,332	30,694	37,287
100	4000	512300	Public Works/Medicare	6,649.06	8,263	7,178	8,720
100	4000	512400	Public Works/Retirement	98,640.26	82,240	82,240	68,079
100	4000	512700	Public Works/Work Comp	29,122.00	28,493	28,493	23,773
100	4000	512910	Public Works/Uniforms	10,051.49	8,400	8,400	8,500
<b>Total 51 - Public Works Personal Services/Benefits</b>				<b>729,700.04</b>	<b>850,532</b>	<b>770,004</b>	<b>858,989</b>
<b>52 - PURCHASED/CONTRACTED SERVICES</b>							
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	50,000	50,000	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	10,000	10,000	11,500
100	4000	524000	Communications	3,506.53	3,900	3,900	4,500
100	4000	523500	Travel	308.04	3,000	3,000	3,000
100	4000	523600	Dues & Fees	538.00	750	750	950
100	4000	523700	Education	1,680.00	6,000	6,000	6,000
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				-
<b>52-Total Purchased/Contracted Services</b>				<b>269,167.88</b>	<b>323,450</b>	<b>323,450</b>	<b>350,750</b>
<b>53 - SUPPLIES</b>							
<b>General Supplies &amp; Materials</b>							
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-CHD				-
100	4000	531230	Electricity	100,056.91	106,260	106,260	106,260
100	4000	531270	Gas, Oil, & Diesel	28,055.10	21,000	21,000	15,000
100	4000	531400	Books & Periodicals				-
100	4000	531600	Small Equipment		4,000	4,000	7,500
100	4000	531700	Uniform				-
100	4000	531710	Other Supplies				-
<b>53-Total General Supplies &amp; Materials</b>				<b>134,459.70</b>	<b>141,260</b>	<b>141,260</b>	<b>138,760</b>
<b>54 - Public Works CAPITAL OUTLAY</b>							
100	4000	542200	Public Works Capital	38,545.00	-		-
100	4000	542300	Furniture and Fixtures				-
100	4000	542400	Computer Equipment				-
<b>54-Total Public Works Capital Outlay</b>				<b>38,545.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>57 - PAYMENTS TO OTHERS</b>							
100	4000	574000	Bad Debt Expense	-	-	-	-
<b>Total 57 - TOTAL PAYMENTS TO OTHERS</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>				<b>1,171,872.62</b>	<b>1,315,242</b>	<b>1,234,714</b>	<b>1,348,499</b>



**CITY OF CLARKSTON  
2026 ADOPTED BUDGET  
Public Works DEPT  
DETAIL**

FUND	DEPT	LINE ITEM	DESCRIPTION		
<b>PERSONAL SERVICES/EMPLOYEE BENEFITS</b>					
<b>Salaries and Wages Expense</b>				<b>Cost</b>	<b>Notes</b>
100	4000	511100	Public Works/Salaries	570,790.00	
			<b>Description</b>		
			1 Interim Public Works Director/Public Works Manager		
			2 Equipment Operators II		
			1 CDL Driver		
			2 Crew Leads		
			3 Laborers		Reduced work force - to 3 laborers - Stormwater Subsidizes
			1 Public Works Director		Vacant
100	4000	511200	Public Works/Salaries Part Time	21,600.00	Part-time employee throughout the year
100	4000	511300	Public Works/Overtime	9,000.00	
100	4000	512100	Public Works/Group Ins	111,240.00	See Dr. Baker
100	4000	512200	Public Works/FICA	37,287.00	IRS SS Rate (.062)
100	4000	512300	Public Works/Medicare	8,720.00	IRS Med Rate (.0145)
100	4000	512400	Public Works/Retirement	68,079.00	Rate 0.145
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	8,500.00	
			<b>Total 51 - Public Works Personal Services/Benefits</b>	<b>858,989.00</b>	
				-	
<b>52 - PURCHASED/CONTRACTED SERVICES</b>				<b>Cost</b>	<b>Notes</b>
100	4000	521220	Public Works/Professional	50,000.00	
			<b>Description</b>		
			Collaborative	50,000.00	Engineering Services
100	4000	521300	Administration Information Technology Services	10,800.00	
			<b>Description</b>		
			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	11,500.00	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 and cards for patrol vehicles and cameras.
100	4000	523210	Postage		
100	4000	523300	Advertising		

CITY OF CLARKSTON  
2026 ADOPTED 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		6,000.00	
		Description			
		APWA, Executive Leadership Carl Vinson, GA Utility Contractors Association		6,000.00	
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		350,750.00	
53 - SUPPLIES				Cost	Notes
		General Supplies & Materials			
100	4000	531100	General Supplies	10,000.00	
100	4000	531120	Special Events		Poli
100	4000	531130	Investigative Supplies-CID		
100	4000	531230	Electricity	106,260.00	
100	4000	531270	Gas, Oil, & Diesel	15,000.00	
100	4000	531400	Books & Periodcals		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		138,760.00	
54 - PUBLIC WORKS CAPITAL OUTLAY				Cost	Notes
100	4000	542200	Public Works Capital		
100	4000	542300	Furniture and Fixtures		
100	4000	542400	Computer Equipment	-	
		54-Total PW Capital Outlay		-	
57 - PAYMENTS TO OTHERS				Cost	Notes
100	4000	574000	Bad Debt Expense		
		Total 57 - TOTAL PAYMENTS TO OTHERS			
				-	
		TOTAL EXPENSES		1,348,499.00	

Departmental Total	1,348,499.00
Round up total	
Departmental Budget	1,348,499.00

**CITY OF CLARKSTON**  
**2026 ADOPTED BUDGET**  
**Parks**

FUND	DEPT	LINE ITEM	DESCRIPTION	2024 ACTUAL (unaudited)	2025 ADOPTED BUDGET	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
<b>51 - PERSONAL SERVICES/EMPLOYEE BENEFITS</b>							
<b>Parks Salaries and Wages Expense</b>							
100	6200	511100	Parks/Salaries	48,462.00	153,950	120,619	119,481
100	6200	511200	Parks/Salaries Part Time				-
100	6200	511300	Overtime		3,000	3,000	2,000
100	6200	512100	Parks/Group Ins	7,376.00	39,312	39,312	22,248
100	6200	512200	Parks/FICA	3,005.00	9,731	7,664	7,532
100	6200	512300	Parks/Medicare	703.00	2,276	1,793	1,762
100	6200	512400	Parks/Retirement	12,016.04	23,543	23,543	18,491
100	6200	512600	Parks-Unemployment	-	-	-	-
100	6200	512700	Parks/Work Comp	-	7,848	7,848	6,164
100	6200	512910	Parks/Uniforms	143.85	2,550	2,550	1,700
<b>Total 51 - Parks Personal Services/Benefits</b>				<b>71,705.89</b>	<b>242,210</b>	<b>206,329</b>	<b>179,378</b>
<b>52 - PURCHASED/CONTRACTED SERVICES</b>							
100	6200	521215	Parks/Professional	23,070.00	27,500	27,500	-
100	6200	521300	Parksin/ IT Services	6,440.03	7,000	7,000	7,000
100	6200	522150	Parks/Pool Management	75,548.90	75,000	75,000	80,000
100	6200	522200	Parks/Repairs/Maint	31,656.55	35,000	30,000	5,000
100	6200	522210	Vehicle Repair and Maint.				2,000
100	6200	522320	Equip Rental / Lease	1,750.32	2,000	2,000	2,000
100	6200	523100	Liability Insurance-GIRMA				-
100	6200	523200	Communications	5,212.52	6,100	6,100	800
100	6200	523210	Postage				-
100	6200	523300	Advertising				-
100	6200	523400	Printing Service	129.00			-
100	6200	523500	Travel				4,200
100	6200	523600	Dues & Fees	125.00			-
100	6200	523700	Education				1,500
100	6200	523901	Pre/InService Employment Drug Testing				-
100	6200	523910	Other Miscellaneous Expense		1,500	6,500	1,500
100	6200	523920	Bank/Finance Chgs				-
<b>52-Total Purchased/Contrcted Services</b>				<b>143,932.32</b>	<b>154,100</b>	<b>154,100</b>	<b>104,000</b>
<b>53 - SUPPLIES</b>							
<b>General Supplies &amp; Materials</b>							
100	6200	531100	General Supplies	9,677.14	15,000	15,000	46,500
100	6200	531120	Special Events & Comm Relations				-
100	6200	531130	Investigative Supplies-CID				-
100	6200	531210	Parks/Water & Sewer	2,156.87	3,500	3,500	-
100	6200	531230	Parks/Electricity	23,732.30	22,000	22,000	-
100	6200	531270	Gas, Oil, & Diesel				1,500
100	6200	531400	Books & Periodcals				-
100	6200	531600	Small Equipment	761.39	4,000	4,000	4,000
100	6200	531710	Other Supplies				-
<b>53-Total General Supplies &amp; Materials</b>				<b>36,327.70</b>	<b>44,500</b>	<b>44,500</b>	<b>52,000</b>
<b>54 - Parks CAPITAL OUTLAY</b>							
100	6200	542200	Parks Capital		-		-
100	6200	542300	Furniture and Fixtures				-
100	6200	542400	Computer Equipment				-
<b>54-Total Parks Capital Outlay</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>57 - PAYMENTS TO OTHERS</b>							
100	6200	574000	Bad Debt Expense	-	-	-	-
<b>Total 57 - TOTAL PAYMENTS TO OTHERS</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>				<b>251,965.91</b>	<b>440,810</b>	<b>404,929</b>	<b>335,378</b>

**CITY OF CLARKSTON  
2026 ADOPTED BUDGET  
Parks DEPT DETAIL**

FUND	DEPT	LINE ITEM	DESCRIPTION	Cost	Notes
<b>51 - PARKS AND REC</b>			<b>Salaries and Wages Expense</b>		
100	6200	511100	Parks/Salaries	119,481.00	
			<b>Description</b>		
			Parks and Recreation Director		
			Recreation & Aquatics Coordinator		
100	6200	511200	Parks/Salaries Part Time	-	
100	6200	511300	Parks/Overtime	2,000.00	
100	6200	512100	Parks/Group Ins	22,248.00	927*12*2
100	6200	512200	Parks/FICA	7,532.00	IRS SS Rate (.062)
100	6200	512300	Parks/Medicare	1,762.00	IRS Med Rate (.0145)
100	6200	512400	Parks/Retirement	18,491.00	Rate 0.145
100	6200	512700	Parks/Work Comp	6,164.00	GMA
100	6200	512905	Parks/Protective Gear		
100	6200	512910	Parks/Uniforms	1,700.00	
			<b>Total 51 - Public Safety Personal Services/Benefits</b>	<b>179,378.00</b>	
<b>52 - PURCHASED/CONTRACTED SERVICES</b>				Cost	Notes
100	6200	521215	Parks/Professional	-	
100	6200	522150	Parks/Pool Management	80,000.00	Annual pool maintenance contract.
100	6200	521300	Administration Information Technology Services	7,000.00	
			<b>Description</b>		
			VC3 and Civic Rec	7,000.00	Civic Rec. 6000.00 VC3 TBD
100	6200	522200	Parks Repairs/Maintenance	5,000.00	
			Pavillion, picnic tables, grills, trash cans, electrical etc.	5,000.00	Pavillion, picnic tables, grills, trash cans, electrical , and display cases at Friendship Forest.
100	6200	522210	Vehicle Repair/Maintenance	2,000.00	Tires, emission testing, maintenance, repairs, tag and title, and vehicle cleaning.
100	6200	522320	Equip/Rental/Lease	2,000.00	General equipment rental or lease.
100	6200	523100	Prop/Liability Ins		
100	6200	523200	Communications	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	
			<b>Description</b>		
			Parks & Recreation Director	4,200.00	NRPA Conference 3 days

**CITY OF CLARKSTON  
2026 ADOPTED 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.
<b>52-Total Purchased/Contracted Services</b>				<b>104,000.00</b>	
<b>53 - SUPPLIES</b>					
				Cost	Notes
General Supplies & Materials					
100	6200	531100	General Supplies	46,500.00	Athletic Equipment, Pool Supplies, and Custodial Supplies
100	7600	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	1,500.00	
100	6200	531400	Books & Periodicals		
100	6200	531600	Small Equipment	4,000.00	
100	6200	531700	Uniform		
100	6200	531710	Other Supplies	-	
<b>53-Total General Supplies &amp; Materials</b>				<b>52,000.00</b>	
<b>54 - PARKS ADMIN CAPITAL OUTLAY</b>					
				Cost	Notes
100	6200	542200	Parks Capital		
100	6200	542300	Furniture and Fixtures		
100	6200	542400	Computer Equipment	-	
<b>54-Total Parks &amp; Rec Capital Outlay</b>				<b>-</b>	
<b>57 - PAYMENTS TO OTHERS</b>					
				Cost	Notes
100	6200	562000	Bad Debt Expense		
<b>Total 57 - TOTAL PAYMENTS TO OTHERS</b>					
				-	
<b>TOTAL EXPENSES</b>				<b>335,378.00</b>	

Departmental Total	335,378.00
Round up total	-
Departmental Budget	335,378.00

**CITY OF CLARKSTON  
2026 ADOPTED BUDGET  
Planning & Development**

FUND	DEPT	LINE ITEM	DESCRIPTION	2024 ACTUAL (unaudited)	2025 ADOPTED BUDGET	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
<b>PERSONAL SERVICES/EMPLOYEE BENEFITS</b>							
<b>Housing and Development</b>							
100	7400	511100	Zoning & Review Stipend	1,000	3,000	3,000	3,000
100	7400	523700	Other Purchased Services-Education	1,000	2,150	2,150	4,300
<b>Housing and Development</b>				<b>2,000</b>	<b>5,150</b>	<b>5,150</b>	<b>7,300</b>
<b>Planning &amp; Development Salaries and Wages Expense</b>							
100	7400	511100	Planning & Development/Salaries	263,869	363,320	340,685	381,371
100	7400	512100	Planning & Development/Group Ins	44,542	88,560	88,560	75,456
100	7400	512200	Planning & Development/FICA	15,902	22,526	21,123	23,645
100	7400	512300	Planning & Development/Medicare	3,719	5,268	4,940	5,530
100	7400	512400	Planning & Development/Retirement	60,474	64,221	64,221	55,299
100	7400	512600	Planning & Development-Unemployment				-
100	7400	512700	Planning & Development/Work Comp	3,315	10,194	10,194	10,252
100	7400	512910	Planning & Development/Uniforms	657	1,800	1,800	1,500
<b>Total 51 - Planning &amp; Development Personal Services/Benef</b>				<b>392,478</b>	<b>555,889</b>	<b>531,523</b>	<b>553,053</b>
<b>52 - PURCHASED/CONTRACTED SERVICES</b>							
100	7400	521215	Planning & Development/Professional	98,550	112,300	112,300	220,000
100	7400	521215	Planning & Development/Safebuilt Inspections	82,181	130,700	130,700	125,000
100	7400	521300	Planning & Development/ IT Services	17,775			29,882
100	7400	522200	Planning & Development/Repairs/Maint				-
100	7400	522210	Vehicle Repair and Maint.	137	3,000	3,000	2,000
100	7400	522320	Equip Rental / Lease				-
100	7400	523100	Liability Insurance-GIRMA				-
100	7400	523200	Communications	5,018	5,200	5,200	3,500
100	7400	523210	Postage				-
100	7400	523300	Advertising	460	1,000	1,000	2,000
100	7400	523400	Printing Service	5,817	3,000	3,000	2,000
100	7400	523500	Travel	8,283	8,700	8,700	6,000
100	7400	523600	Dues & Fees	1,171	2,920	2,920	3,300
100	7400	523700	Education	8,446	8,975	8,975	6,250
100	7400	523901	Pre/InService Employment Drug Testing				-
100	7400	523910	Other Miscellaneous Expense				-
100	7400	523920	Bank/Finance Chgs				-
<b>52-Total Purchased/Contracted Services</b>				<b>227,839</b>	<b>275,795</b>	<b>275,795</b>	<b>399,932</b>
<b>53 - SUPPLIES</b>							
<b>General Supplies &amp; Materials</b>							
100	7400	531100	General Supplies	1,238	2,000	2,000	1,500
100	7400	531120	Special Events & Comm Relations		-	-	-
100	7400	531130	Investigative Supplies-CID				-
100	7400	531270	Gas, Oil, & Diesel	410	2,000	2,000	1,000
100	7400	531400	Books & Periodicals				-
100	7400	531600	Small Equipment	4,261	2,000	2,000	1,000
100	7400	531710	Other Supplies				-
<b>53-Total General Supplies &amp; Materials</b>				<b>5,909</b>	<b>6,000</b>	<b>6,000</b>	<b>3,500</b>
<b>Community Action Projects</b>							
100	7600	521200	Community Action Projects Urban		-		-
100	7600	521215	Community Action Projects Public	7,285			35,000
100	7600	521216	Community-C.A.R.E.S. Grant	-	100,000	100,000	100,000
100	7600	531120	Community Action Special Events	45,589	58,000	58,000	183,000
100	7600	573010	Clarkston Community Center	10,000	-		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			-
<b>54-Total Community Action Projects</b>				<b>77,089</b>	<b>158,000</b>	<b>158,000</b>	<b>333,000</b>
<b>57 - PAYMENTS TO OTHERS</b>							
100	7400	574000	Bad Debt Expense	-	-	-	-
<b>Total 57 - TOTAL PAYMENTS TO OTHERS</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>				<b>705,315.04</b>	<b>1,000,834</b>	<b>976,468</b>	<b>1,296,785</b>

CITY OF CLARKSTON  
2026 ADOPTED BUDGET  
Planning & Develop DEPT

		LINE	DETAIL		
FUND	DEPT	ITEM	DESCRIPTION		
<b>Housing and Development</b>				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
<b>Housing and Development</b>				<b>7,300.00</b>	
<b>51 - Planning &amp; Development Salaries and Wages Expense</b>				Cost	Notes
100	7400	511100	Planning & Development/Salaries	381,371.00	
			Description		
			1 Planning and Econ. Dev. Director		
			2 Code Enforcement Officers		
			1 Econ. Dev. Coordinator		
			1 Econ. Mobility Manager		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	75,456.00	
100	7400	512200	Planning & Development/FICA	23,645.00	IRS SS Rate (.062)
100	7400	512300	Planning & Development/Medicare	5,530.00	IRS Med Rate (.0145)
100	7400	512400	Planning & Development/Retirement	55,299.00	Rate 0.145
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	
<b>Total 51 - Planning &amp; Dev Personal Services/Benefits</b>				<b>553,053.00</b>	
<b>52 - PURCHASED/CONTRACTED SERVICES</b>				Cost	Notes
100	7400	521215	Planning & Development/Professional	220,000.00	
			Description		
			Consultants	25,000.00	On Call Services
			Comprehensive Plan	155,000.00	
			LCI Update	40,000.00	Livable Centers Update
100	7400	521220	Safebuilt Inspection Services	125,000.00	Building Inspections and Plan Review
100	7400	521300	Administration Information Technology Services	29,882.00	
			Description		
			SageGov Solutions	9,982.00	Permitting Software one half
			ArcGIS	2,500.00	Mapping Software
			VC3 IT Support Fees	6,400.00	800.00 per month (12) Keisha will provide
			Light Box	11,000.00	GIS Software

**CITY OF CLARKSTON**  
**2026 ADOPTED BUDGET**  
**Planning & Develop DEPT**

100	7400	522200	Planning & Development Repairs/Maintenance	-	
100	7400	522210	Vehicle Repair/Maintenance	2,000.00	
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 and cards for patrol vehicles and cameras. Keisha Dixon
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	6,250.00	
Description					
		Planning Director		6,250.00	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.
<b>52-Total Purchased/Contracted Services</b>				<b>399,932.00</b>	



CITY OF CLARKSTON 2026  
ADOPTED 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	1,000.00	Have Marcus update based on department code
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	-	
<b>53-Total General Supplies &amp; Materials</b>				<b>3,500.00</b>	

Community Action Project Funds				Cost	Notes
100	7600	521200	Community Action Projects Urban		
100	7600	521215	Community Action Projects Public	35,000.00	Public Arts Program & Business Economic Development Program
100	7600	521216	Community-C.A.R.E.S. Grant	100,000.00	
100	7600	531120	Community Action Special Events	183,000.00	\$58k SPEC EVENTS PLUS \$125kFOOD 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	-	
<b>Total Community Action Project Funds</b>				<b>333,000.00</b>	

<b>TOTAL EXPENSES</b>				<b>1,296,785.00</b>	
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<b>Departmental Total</b>	<b>1,296,785.00</b>
Round up total	
<b>Departmental Budget</b>	<b>1,296,785.00</b>

**CITY OF CLARKSTON**  
**2026 ADOPTED BUDGET**  
**Debt Service**

FUND	DEPT	LINE ITEM	DESCRIPTION	2024 ACTUAL (unaudited)	2025 ADOPTED BUDGET	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
<b>DEBT SERVICE</b>							
		GENERAL ADMINISTRATION					
100	8000	581100	DEBT SERVICE DEBT SERVICE-PRINCIPAL	160,111.87	158,019	158,019	-
100	8000	581200	DEBT SERVICE DEBT SERVICE-PRINCIPAL	129,687.05	99,782	99,782	103,115
100	8000	581300	OTHER DEBT	302,909.11	302,814	302,814	312,472
100	800	581400	DEBT SERVICE DEBT SERVICE-PRINCIPAL				12,000
		Total DEBT SERVICE PRINCIPAL		592,708.03	560,615.00	560,615.00	427,587.00
100	8000	582100	DEBT SERVICE DEBT SERVICE-INTEREST	4,160.11	4,188	4,188	-
100	8000	582200	DEBT SERVICE DEBT SERVICE-INTEREST	12,531.47	8,776	8,776	5,451
100	8000	582300	DEBT SERVICE DEBT SERVICE-INTEREST	47,586.89	47,683	47,683	38,024
100	8000	582400	DEBT SERVICE DEBT SERVICE-INTEREST				2,526
		Total DEBT SERVICE INTEREST		64,278.47	60,647.00	60,647.00	46,001.00
<b>TOTAL DEBT SERVICE EXPENSES</b>				<b>656,986.50</b>	<b>621,262.00</b>	<b>621,262.00</b>	<b>473,588.00</b>

**CITY OF CLARKSTON**  
**2026 ADOPTED 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	56,936.00	
			Police Interceptors Take Home Cars	-	
			Public Works Bucket Truck	17,954.00	
			2023 Lease Vehicles (2PW and 1PD)	28,225.00	
			Subtotal 581200	103,115.00	
100	8000	581300	DEBT SERVICE PRINCIPAL BONDS		
			GTIB/SRTA LOAN #1	135,027.00	
			GTIB/SRTA LOAN #2	177,445.00	
			Subtotal 581300	312,472.00	
100	8000	581400	DEBT SERVICE-Principal	12,000.00	2025 Lease Vehicle (City Manager/Admin)/Transfer Edge to PE Director
			Total DEBT SERVICE PRINCIPAL	427,587.00	
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	2,096.00	
			Police Interceptors Take Home Cars	-	
			Public Works Bucket Truck	730.00	
			2023 Lease Vehicles (2PW and 1PD)	2,625.00	
			Subtotal 582200	5,451.00	
100	8000	582300	DEBT SERVICE DEBT SERVICE-INTEREST		
			GTIB/SRTA LOAN #1	23,875.00	
			GTIB/SRTA LOAN #2	14,149.00	
			Subtotal 582300	38,024.00	
100	8000	582400	DEBT SERVICE-INTEREST	2,526.00	2025 Lease Vehicle (City Manager/Admin)
			Total DEBT SERVICE INTEREST	46,001.00	
TOTAL EXPENSES				473,588.00	

## CITY OF CLARKSTON MULTIPLE GRANT FUND – 250

FUND	DEPT	LINE ITEM	DESCRIPTION	2024 ACTUAL (unaudited)	2025 ADOPTED BUDGET	2025 AMENDED BUDGET	2026 PROPOSED BUDGET
<b>MULTIPLE GRANT FUND</b>							
<b>REVENUE</b>							
250		3341100	GDOT LMIG/LARP	248,249	120,000	120,000	125,000
250			LRA			137,876	
250			OPIOD SETTLEMENTS	12,951	10,000	10,000	10,000
250			ARC - Greenway LCI	171,640	-	-	-
250		331155	NRPA 10 Minute Walk Grant	6,521	-	-	-
250			US Dept of Justice BVP Vests	4,000	4,000	-	2,150
250			SS4A - Safe Streets For All	-	1,000,000	1,000,000	-
250			ICMA - EMLI	-	-	5,000	-
250			ICMA - Economic Mobility Spec	-	-	13,135	107,612
250			Public Safety & Violent Crime Reduction	190,000	161,500	75,000	75,000
<b>Total MULTIPLE GRANT REVENUE</b>				<b>633,361</b>	<b>1,295,500</b>	<b>1,361,011</b>	<b>319,762</b>
<b>EXPENDITURES</b>							
250		3341100	GDOT LMIG/LARP	248,249	120,000	120,000	-
250			LRA				
250			OPIOD SETTLEMENTS	12,951	10,000	10,000	10,000
250			ARC - Greenway LCI	171,640	-	-	-
250		331155	NRPA 10 Minute Walk Grant	6,521	-	-	-
250			US Dept of Justice BVP Vests	4,000	4,000	-	2,150
250			SS4A - Safe Streets For All	-	1,000,000	1,000,000	
250			ICMA - EMLI	-	-	5,000	-
250			ICMA - Economic Mobility Spec	-	-	13,135	107,612
250			Public Safety & Violent Crime Reduction	190,000	161,500	75,000	75,000
<b>Total MULTIPLE GRANT EXPENDITURES</b>				<b>633,361</b>	<b>1,295,500</b>	<b>1,223,135</b>	<b>194,762</b>
<b>NET REVENUE/(EXPENSES)</b>				<b>-</b>	<b>-</b>	<b>137,876</b>	<b>125,000</b>

### NOTES

City Engineering Office is recommending rollover of FY2026 Local Maintenance Improvement Grant Funding (LMIG) in the amount \$125K to ensure adequate funding for selected transportation projects.

City Engineering Office is recommending use of FY2025 LRA Grant Funding (in the amount of \$137,876 for milling/resurfacing of 6 city streets and striping of 2 city streets. 2026 SPLOST II Fund revenue is recommended to subsidize estimated milling and resurfacing costs.

ICMA Economic Mobility Specialist Program Grant - The City has been awarded \$345,000 over the course of 30 months to hire an Economic Mobility Specialist. The City is responsible for employer taxes and employee related benefits to include health and retirement program benefits. FY2026 expenditures are estimated at \$107,612 for the EMO Specialist Salary (\$80,000) and associated employer expenses, employee benefits, and misc. (travel, etc.).

Safe Streets For All (Planning Phase) is a federal award of \$1 million. The City's match is \$300K. Grant expenditures are reimbursed through a drawdown method.

Public Safety & Violent Crime Prevention grant was awarded to the City in 2023. Fusus camera system was installed in late 2023 and the annual subscription of \$75K is paid with the grant proceeds. Grant expenditures are reimbursed through a drawdown method.

US Department of Justice is a 50% grant for the purchase of police vests. Vests for 2026 are estimated at \$4,300. DOJ awarded is estimated at \$2,150.

## CITY OF CLARKSTON SPLOST FUND 320

FUND	DEPT	LINE ITEM	DESCRIPTION	2024 ACTUAL (unaudited)	2025 ADOPTED BUDGET	2025 AMENDED BUDGET	2026 PROPOSED BUDGET
<b>SPLOST FUND</b>							
<b>REVENUE</b>							
320		313300	SPLOST Tax Revenue	2,971,510	2,712,000	2,712,000	2,712,000
320		361000	SPLOST Interest Revenue	1,169	10,000	3,500	10,000
320			SPLOST Fund Balance			2,013,923	2,174,960
320			Bond Proceeds	6,873,176		-	
			<b>Total SPLOST FUND REVENUE</b>	<b>9,845,855</b>	<b>2,722,000</b>	<b>4,729,423</b>	<b>4,896,960</b>
320		582100	Bond Legal/Closing Fees	142,000	-	-	-
320	8000	582200	Bond Principal Payments	2,244,000	-	1,765,000	1,855,000
320	8000	582300	Bond Interest Payments	19,523	-	242,423	146,886
320	4200	541400	Construction	1,123,461	2,522,000	2,522,000	2,695,074
320	3200	542200	Public Safety Vehicles	1,123,461	200,000	200,000	200,000
			<b>Total SPLOST FUND EXPENSE</b>	<b>4,652,445</b>	<b>2,722,000</b>	<b>4,729,423</b>	<b>4,896,960</b>
<b>NET REVENUE/EXPENSES</b>							
				<b>5,193,410</b>	<b>-</b>	<b>-</b>	<b>-</b>

## SPLOST I TRANSPORTATION PROGRAM EXPENSES

2026 SPLOST I	CONTRACT AMOUNT	CONTRACT AMOUNT EXPENDED TO-DATE	CONTRACT REMAINING	ADDITIONAL FUNDS REQUIRED	2026 ESTIMATED EXPENDITURES
SPLOST 07A -East Ponce at Church Pedestrian Improvements	\$ 1,148,580.20	\$ 658,909.08	\$ 489,671.12	\$ 400,000.00	\$ 400,000.00
Gazebo Installation on Market Street (Nov 25 Work Session)	\$ 82,074.00	\$ -	\$ 82,074.00	\$ -	\$ 82,074.00
Street Tree replacement citywide (Tree Bank and/or SPLOST II)	TBD	TBD	TBD	\$ -	\$ 125,000.00
Norman Rd Decorative Mailboxes	TBD	TBD	TBD	\$ -	\$ 25,000.00
				<b>TOTAL ESTIMATED SPLOST I EXPENSES</b>	<b>\$ 632,074.00</b>

## SPLOST II TRANSPORTATION PROGRAM EXPENSES

2026 SPLOST II	CONTRACT AMOUNT				2026 ESTIMATED EXPENDITURES
Safe Streets For All - SS4A	\$ 1,300,000.00	TBD	TBD	1,000,000 Fed Grant Funds	\$ 300,000.00
Mell Ave Operational Improvements	TBD				\$ 400,000.00
Milling & Resurfacing	TBD				\$ 146,000.00
East Ponce/Church Street Pedestrian Improv	TBD				\$ 300,000.00
Greenway Trail	\$ 499,810.55	TBD	TBD	\$ 149,810.55	\$ 350,000.00
Various Traffic Calming	TBD				\$ 100,000.00
Norman Rd Replacement Construction/Planning/Design	TBD				\$ 402,000.00
Norman Rd Dam Repairs	TBD				\$ 65,000.00
TOTAL ESTIMATED SPLOST II EXPENSES					\$ 2,063,000.00
TOTAL 2026 SPLOST I & II EXPENSES					\$ 2,695,074.00

## SPLOST II PUBLIC SAFETY EXPENDITURES

In order to maintain the vehicle fleet schedule, 3 patrol vehicles and associated equipment and outfitting are scheduled to be purchased each year during the 6-year SPLOST II term. \$200,000 has been allocated for capital asset vehicle outlay purchases.

## SPLOST II PARKS AND RECREATION EXPENDITURES

These costs are to be determined based on conclusion of the Parks and Recreation Master Plan Document. The Plan Document is set to be completed by December 31, 2025, and presented to the City Council in early 2026 for consideration of adoption.

## FEDERAL SEIZURE FUND

FUND	DEPT	LINE ITEM	DESCRIPTION	2024 ACTUAL (unaudited)	2025 ADOPTED BUDGET	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
FEDERAL SEIZURE FUND							
REVENUE							
			Proceeds	-	-	61,700	-
			Fund Balance	181,800	29,300		32,400
		Total SPLOST FUND REVENUE		181,800	29,300	61,700	32,400
EXPENSES							
	3200	521200	Professional Services	7,500	10,000	10,000	10,000
	3200	522200	Repairs & Maintenance				
	3200	522210	Vehicle Repairs	5,000	5,000	5,000	10,000
	3200	523200	Communications				-
	3200	523400	Printing				
	3200	523500	Travel	-	5,000	5,000	5,000
	3200	523700	Education/Training	-	2,000	2,000	2,000
	3200	523910	Other Expense	-	100	100	100
	3200	531100	General Supplies	-	1,000	1,000	1,300
	3200	531600	Small Equipment	-	6,200	6,200	4,000
	3200	541200	Building & Grounds Improv	140,000			
	3200	542500	Other Capital Equipment	-			-
	3200	581200	Vehicle Lease - Principal	-			
	3200	582200	Vehicle Lease - Interest	-			
		Total SPLOST FUND EXPENSE		152,500	29,300	29,300	32,400
NET REVENUE/EXPENSES				29,300	-	32,400	-

Federal seizure funds for cities come through the Equitable Sharing Program, where local law enforcement agencies receive a share of assets forfeited in joint federal and local investigations. These funds, generated from seizing assets linked to federal crimes like drug trafficking, can be used for a variety of law enforcement and community support purposes, such as purchasing equipment, covering personnel costs, or funding crime prevention programs. The City participates in this Program with the United States Drug Enforcement Agency (DEA). One City of Clarkston officer is assigned to the DEA task force.