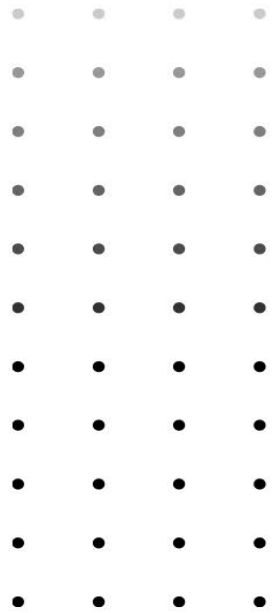




CITY OF EASTPOINTE

2023-2024

PROPOSED BUDGET





CITY OF EASTPOINTE

2023/2024

PROPOSED BUDGET

Council Members:

Monique Owens, Mayor
Rob Baker, Mayor Pro-Tem
Stacy Cobb-Muñiz
Harvey Curley
Cardi DeMonaco, Jr.

City Manager

Mariah Walton

Finance Director

Randall Blum

CITY OF EASTPOINTE
COUNTY OF MACOMB
STATE OF MICHIGAN

ORDINANCE NO. 23-1231

AN ORDINANCE TO PROVIDE FOR THE ANNUAL APPROPRIATIONS FOR THE CITY OF EASTPOINTE, MACOMB COUNTY, MICHIGAN, FOR THE FISCAL YEAR COMMENCING ON JULY 1, 2023, AND ENDING ON JUNE 30, 2024

THE CITY OF EASTPOINTE ORDAINS:

SECTION 1. In order to defray expenditures and meet the liabilities for the City of Eastpointe for Fiscal Year 2023-24, the following millage levy is hereby adopted: 17.6086 mills for general operating purposes; 0.8137 mills for the Library Fund; 0.9698 mills for the Library; and 5.1000 mills for Chapter 20 Drain debt retirement. The total millage levy shall be 24.4921 mills per \$1,000 of taxable valuation. Furthermore, in accordance with Section 12 of Public Act 197 of 1975, as amended, 1.9571 mills is hereby levied as an ad valorem tax upon all property within the Eastpointe Downtown Development Authority District in order to provide for the proper care and maintenance of improvements made to the rights-of-way within the District.

SECTION 2. The following appropriations are hereby adopted for the City of Eastpointe, Michigan, for the Fiscal Year 2023-24 as shown below in the estimated Revenue and Appropriation Summaries of the 2023-24 Budget document:

GENERAL FUND ESTIMATED REVENUES

Property Taxes	\$11,141,144
SMORSA	7,622,361
Licenses & Permits	1,630,000
State and Federal Shared Revenues	4,791,215
District Court	1,860,724
Code Enforcement	70,000
Charges for Services (except court)	203,012
Interest & Rents, and Other Revenue	658,500
TOTAL GENERAL FUND ESTIMATED REVENUES	<u>\$27,976,956</u>

GENERAL FUND APPROPRIATIONS

General Government	\$6,272,649
Public Safety	18,464,646
Community & Economic Development	949,572
Recreation & Culture	934,004
Interfund Transfers	<u>0</u>
TOTAL GENERAL FUND APPROPRIATIONS	<u>\$26,620,871</u>

OTHER FUNDS

	<u>Estimated Revenues</u>	<u>Appropriations</u>
Major Street Fund	\$2,982,086	\$3,506,576
Local Street Fund	2,476,021	1,586,495
Street Lighting Fund	564,632	554,880
Downtown Development Authority	131,678	161,663
Michigan Indigent Defense	462,795	462,795
Drug Law Enforcement Fund	186,500	317,964
Library Fund	1,160,697	1,057,971
Community Development Fund	150,000	150,000
Brownfield Authority Debt	79,349	48,542
Chapter 20 Drain Debt Service Fund	3,160,894	3,142,566
Capital Improvement Fund	450,000	382,330
Tax Reversion Fund	50,000	50,000
Court Building Fund	85,000	10,000
Rubbish Collection Fund	2,535,852	2,528,965
Water and Sewer Fund	18,389,421	16,491,397
Motor Pool	550,800	1,037,424
Death Benefit Fund	80,000	73,500
Pension Benefits MERS Overlay	200	11,000
Health Care Accumulation Fund	1,978,589	1,751,191
Private Contributions	25,000	24,000
Memorial Library Trust Fund	0	0
TOTAL OTHER FUNDS	<u>\$35,499,514</u>	<u>\$33,349,259</u>
TOTAL ALL FUNDS	\$63,476,470	\$59,970,130

SECTION 3. To amend Article II, Division 2. Water Rates, Section 46-50 of the Codified Ordinances of the City of Eastpointe in regard to the water rates.

THE CITY OF EASTPOINTE ORDAINS:

46-50 FIXING RATES

The rates to be charged for water service for consumers shall be as follows:

- (a) A charge of Five and 3/100 (\$5.03) Dollars for each 100 cubic feet of water consumed;
- (b) A charge of Ten and 97/100 (\$10.97) Dollars per month for each fire service line connected to premises as defined in 46-49 of this chapter.

This ordinance shall be effective with meter readings after July 1, 2023.

SECTION 4. To amend Article III Sewers, Division 4. Residential Sewer Rates, Section 46-166 of the Codified Ordinances of the City of Eastpointe in regard to sewer use rates.

THE CITY OF EASTPOINTE ORDAINS:

46-166 WASTEWATER RATES, CHARGES AND FEES.

- (a) Sewer Use Rates (Sewage Disposal Charge). Except as otherwise provided, sewage disposal service provided by the wastewater system shall be paid by the owner or occupant of each lot or parcel of land, building or premises having a connection with the wastewater system on the basis of the water meter readings for the water used. The sewage disposal charge shall be composed of the following:

A fixed Ready-To-Serve charge per month shall be billed as follows:

(1) 5/8 inch meter	\$ 24.63
(2) 3/4 inch meter	\$ 32.28
(3) 1 inch meter	\$ 46.98
(4) 1 ½ inch meter	\$ 90.02
(5) 2 inch meter	\$ 125.96
(6) 3 inch meter	\$ 218.64
(7) 4 inch or greater meter	\$ 281.08

A charge of Eight and 87/100 (\$8.87) Dollars shall be billed for each 100 cubic feet of water consumed.

A minimum charge of Two and 58/100 (\$2.58) Dollars per month shall be charged to offset the expenses for operation and maintenance at the wastewater retention basin and shall be called the Station Maintenance charge.

Where sewage disposal service is furnished for users not connected to the water supply system, or if connected to the water supply system but no meter is used to measure the quantity of water used, or for other uses of the sewage disposal service for which special consideration should be given, special sewer rates may be fixed by the City.

(b) No free service shall be furnished to any person or to any public agency or department thereof.

This Ordinance shall be effective with meter readings after July 1, 2023.

SECTION 5. Pursuant to Section 19 (2) of Michigan Public Act 2 of 1968, the City Council permits the City Manager, as chief administrative officer of the city, to execute transfers between appropriations of line item accounts within the department (activity) accounts.

CERTIFICATION

We, Monique Owens, Mayor, and Mariah Walton, City Clerk, for the City of Eastpointe, Macomb County, Michigan, do hereby certify that the foregoing Ordinance 23-1231 was duly adopted by the City Council after a second reading thereof at a regular meeting of said Council held on Tuesday, June xx, 2023, in the City Hall.

Monique Owens
Mayor

Mariah Walton
City Clerk

CITY OF EASTPOINTE ORGANIZATIONAL CHART 2023/2024

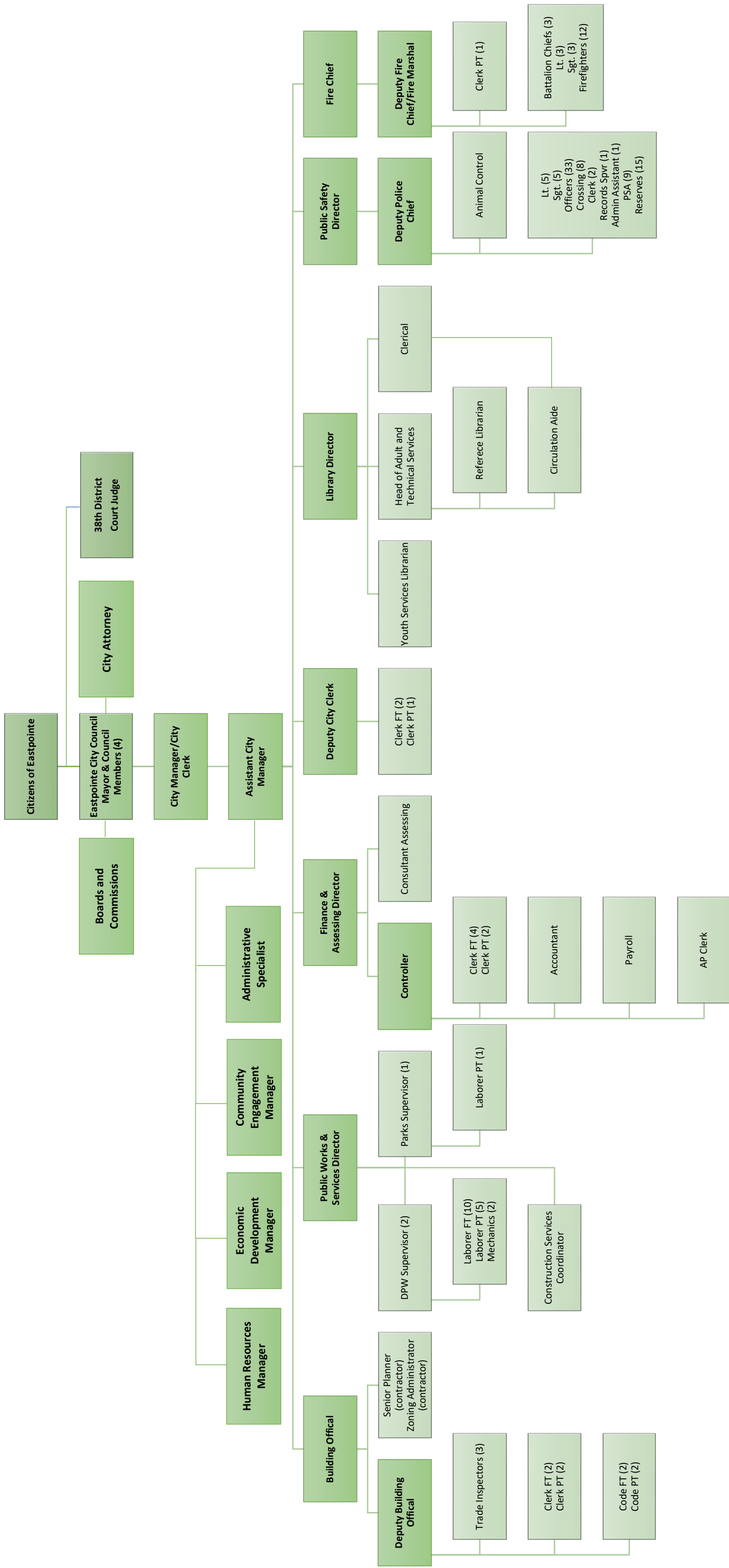




Table of Contents

2023/24

Section I Budget Message

City Manager Transmittal 1

Section II Fiscal Policies Budget

Adopted Fiscal Policies..... 4

Section III Fund Description & Structure

Fund Descriptions 34
Financial Organization Chart..... 36

Section IV Revenues

Revenue Summary 37
Truth in Taxation Summary 39

Section V Funds & Departments

Funds and Departments 43
City Council 45
38th District Court..... 47
City Manager 51
Personnel 54
Finance 56
Assessing 62
City Attorney 66
City Clerk 68
Risk Management and Insurance 72
Information Technology & General Government (unallocated expenses) 73
Police..... 75
Animal Control 81
Fire Rescue & Advanced Life Support..... 83
Building Department..... 88
Department of Public Works and Services 91
Parks Maintenance 93
Military Museum..... 95
Special Events 96
Major and Local Streets 97
Street Lighting..... 99
Economic Development Fund..... 100
Downtown Development Authority Fund 101
Michigan Indigent Defense Commission.....103
Drug Forfeiture Fund 104
Library Fund 105



Table of Contents

2023/24

Community Development Block Grant Fund.....	109
Brownfield Authority Debt Fund.....	110
Chapter 20 Drain Fund.....	111
Rubbish Collection and Disposal.....	113
Water and Sewer	114
Motor Pool.....	118
Death Benefit	119
Retirement-MERS Overlay	120
Retiree Health Care.....	121
Budget Categories.....	123
Section VI Consolidated Financial Schedule	
Consolidated Financial Schedule	133
Section VII Five Year Consolidated & Fund Financial Schedule	
Five-Year Consolidated & Fund Financial Schedule.....	134
Section VIII Fund Balance	
Fund Balance.....	139
Section IX Capital Program	
Capital Program	145
Section X Debt Program	
Debt Program.....	152
Section XI Statistical & Analysis Section	
Statistical & Analysis Section	156
Eastpointe City Government.....	158
Custom Community Profiles – City of Eastpointe.....	159
Supplemental Data-Employee Benefit Summary	180
Historical Staff Levels	189
Section XII Glossary of Municipal Terms	
Glossary of Municipal Terms	194

**SECTION I:
BUDGET MESSAGE**



Mariah Walton
City Manager

April 4, 2023

To: Honorable Mayor and Members of City Council
Residents of the City of Eastpointe

On behalf of City Administration and Staff, I present to you the recommended fiscal year 2023/24 Annual Budget for all funds and operations for the City of Eastpointe. The budget represents the proposed financial and operations plan with an allocation of resources and expenditure priorities.

Pursuant to the Charter of the City of Eastpointe, herewith is transmitted a recommended budget for the Fiscal Year (FY) 2023-2024, beginning July 1, 2023. It is recommended City Council hold a public hearing on June 6, 2023, before adopting the budget on June 20, 2023.

2023/24 Proposed Budget Highlights

The financial and operating plan has the objective of ensuring that Eastpointe is able to provide the necessary governmental services essential to the public health, safety and welfare on a sustainable basis. This plan is derived to protect the continued financial viability of Eastpointe.

The City of Eastpointe's major revenue sources derive from property taxes, customer usage charges for the water & sewer system, State revenue sharing, and court fines and fees.

Like many other communities, property taxable values significantly declined from their peak in 2007 following the recession. Eastpointe's taxable values were at \$788.3 million in 2007, and are slowly experiencing increases in those values. In the fiscal year 2023/24, we will see an increase of taxable values to be \$608.6 million, an 8.2% increase, but the state cap will hold revenues to a 5% increase. The city is also projected to see an increase of 1.0% in revenue sharing from the State, and a 3.1% increase for Act 51 Roads funds. While there are small increases to such revenue, the city continues to rebuild to consistently cover operational costs.

The Water/Sewer funds are described as revenue for payments received by the City, but those funds do not provide a profit to the city. The revenue received in the water/sewer fund is strictly to cover costs charged to the city by GLWA, by SMSD, our internal personnel costs and the cost of infrastructure projects. In order for the city to cover the operating costs, the water/sewer rates would need to be increased 6.7% for the 2023/24 fiscal year after Council not authorizing any increase last year. If the water rates are not increased, the operating reserves will be severely diminished and the city will have to delay vital water/sewer infrastructure projects due to capital funds subsidizing operations.



In FY23 the final payments were made by the County for a number of drain debt bonds. The city's portion of these payments ranged from 13.37% up to 65.73% of the annual payments. The funding necessary to cover the city's county obligations has reduced by over a half-million dollars per year. This is allowing a reduction in the FY24 Chapter 20 Drain Debt millage from 6.65 to 5.10 mills.

ARPA funding in the amount of \$3.37 million was designated as General Fund lost revenue in the 2022/23 Fiscal Year. This funding was then designated for local road resurfacing projects and to replace lead water service lines.

Future Fiscal Planning

- Adopt water/sewer rates that reflect current costs
 - The city has been making water system improvements, and there continue to be vital improvements needed in the near future. The Water/Sewer reserve funds had been fully expended in the past. Without a sufficient reserve, rates need to cover current costs. Administration recommends an increase to the blended water/sewer rate of 6.7% to cover the current costs.
- Reduce or eliminate unfunded OPEB liabilities which currently stand at \$15.6 million
 - In 2021, City Council approved moving retiree health coverage to a common coverage which took effect January 2022. This change was reflected in the June 2022 actuarial report and showed a \$12.3 million liability reduction.
- Submit for the Protecting Michigan Pension Grant Program and/or complete a Pension Bond when deemed appropriate
 - The city's actuarial determined contribution has grown from \$2.7 million in FY12 to \$5.25 million in FY24 and is projected to climb to over \$8 million by FY36.
 - The Michigan Department of Treasury was appropriated \$750 million to establish and operate a local unit municipal pension principal payment grant program for qualified retirement systems with a funded ratio below 60%. At the state's 2021 measurement date the city is 53.5% funded and is eligible to apply for this grant program.
 - A pension bond would provide fixed payments that would be substantially below the required and current contribution amount. At this time interest rates are inflated, but would be a recommendation once the economy stabilizes.
- Remain fiscally responsible when approving additional personnel and/or projects that will affect the city's long-term financial sustainability
- Finalize financially sound labor contracts in 2023 for long-term sustainability



-
- Annually review and adjust the Fee Schedule to ensure fees are appropriate to cover cost of services
 - City Council reviewed and approved an updated Fee Schedule in June 7, 2022. City Administration will continue to review on an annual basis to ensure fees cover the cost of services.

Conclusion

Although the budget is presented by the City Manager, the entire team in Eastpointe is vital in the preparation of the Proposed and Adopted City Budgets. I wish to acknowledge the Finance Director Randall Blum, Controller Danielle Pomaville, and Department Heads for their contribution to this process. The dedication and commitment all employees in Eastpointe have continuously displayed to serve the community is deserving of the utmost respect and appreciation. Their ability to serve the community with a high-level of service during a pandemic and varying financial restraints, is commendable. Our goal is to create a sustainable financial plan, provide stable employment and continue to provide efficient and effective public services to the community.

Mariah Walton
City Manager
Eastpointe, Michigan

**SECTION II:
FISCAL MANAGEMENT
PLAN**

City of Eastpointe, Michigan
Mayor and City Council Adopted
Fiscal Management Plan

as

Recommended by City Manager

February 7, 2012

Amended
June 7, 2016

TABLE OF CONTENTS

Introduction	21
Policy 1 Fiscal Planning and Budgeting	22
Policy 2 Fund Balance.....	25
Policy 3 Expenditure Control.....	27
Policy 4 Revenues and Collections	28
Policy 5 Grants.....	29
Policy 6 Cost of Service and User Fees	30
Policy 7 Capital Improvement Program	31
Policy 8 Capital Asset Accounting and Replacement	33
Policy 9 Cash Management and Investment.....	34
Policy 10 Debt Management.....	35
Policy 11 Utility Enterprise Funds	39
Policy 12 Economic Development.....	41
Policy 13 Risk Management	44
Policy 14 Accounting, Auditing and Financial Reporting.....	45
Policy 15 Policy Review	47
Appendix A Adoption Resolution.....	48

Introduction

The city has an important responsibility to its citizens to carefully account for public funds, to manage its finances wisely, and to plan for the adequate funding of services desired by the public, including the provision and maintenance of public facilities. In these times of tight budgets, of major changes in federal and state policies toward local government, and of limited growth in the city's tax base, the city needs to ensure that it is capable of adequately funding and providing those government services desired by the community. Ultimately, the city's reputation and success will depend on the public's awareness and acceptability of the management and delivery of these services.

These adopted goals and objective components and resulting strategy statements establish guidelines for the city's overall fiscal planning and management. These principles are intended to foster and support the continued financial strength and stability of the City of Eastpointe as reflected in its financial goals. The city's financial goals are broad, fairly timeless statements of the financial and organizational position the city seeks to attain:

- To deliver quality services in an affordable, efficient and cost-effective basis providing full value for each tax dollar.
- To maintain an adequate financial base to sustain a sufficient level of municipal services, thereby preserving the quality of life in the City of Eastpointe.
- To have the ability to withstand local and regional economic fluctuations, to adjust to changes in the service requirements of our community, and to respond to changes in Federal and State priorities and funding as they affect the city's residents.
- To maintain a high bond credit rating and to comply with transparency and visibility reporting requirements to ensure the city's access to the bond markets and to provide assurance to the city's taxpayers that the city government is well managed and financially sound.

Following these principles will enhance the city's financial health, as well as its image and credibility with its citizens, the public in general, bond rating agencies and investors. To achieve these purposes as the City of Eastpointe continues to reform and develop, it is important to regularly engage in the process of financial planning including reaffirming and updating these financial guidelines. Policy changes will be needed as the city continues to grow and become more diverse and complex in the services it provides, as well as the organization under which it operates to provide these services to its citizens.

Policy 1
Fiscal Planning and Budgeting

Fiscal planning refers to the process of identifying resources and allocating those resources among numerous and complex competing purposes. The primary vehicle for this planning is the preparation, monitoring and analysis of the city's budget. It is increasingly important to incorporate a long-term perspective and to monitor the performance of the programs competing to receive funding.

- 1.01 The City Manager shall submit to the City Council a proposed annual budget, based on Council's established goals, and shall execute the budget as finally adopted, pursuant to the Uniform Budgeting and Accounting Act, as amended. The city will budget revenues and expenditures on the basis of a fiscal year which begins July 1 and ends on the following June 30. The City Council shall adopt the budget for all funds for the following fiscal year no later than June 30.
- 1.02 The city will prepare a five-year long-range financial forecast that will incorporate both revenue and expenditure estimates for the city's major operating funds. The five year revenue forecast will identify revenues that are anticipated to be sustainable over the five year period. The five-year long-range forecast will be updated annually and presented to the City Council during the city's budget process.
- 1.03 The city will prepare a budget in accordance with the Government Finance Officers Association policies and best practices and the Government Finance Officers Association Distinguished Budget Award Program. The proposed budget will contain the following:
 - a) Revenue estimates by major category, by fund;
 - b) Expenditure estimates by program levels and major expenditure category, by fund;
 - c) Estimated fund balance by fund;
 - d) Debt service, by issue, detailing principal and interest amounts;
 - e) Proposed personnel staffing levels;
 - f) A detailed schedule of capital projects;
 - g) Any additional information, data, or analysis requested of management by the City Council.
- 1.04 The city maintains its financial records in accordance with accounting principles generally accepted in the United States of America known as GAAP. The city will attempt to minimize differences between the budget basis of accounting and GAAP.
- 1.05 The operating budget will be based on the principle that current operating expenditures, including debt service, will be funded with current revenues. Funds will pay the indirect cost charges for services provided by another fund. The budget will not use one-time (non-recurring) sources to fund continuing (recurring) uses, postpone expenditures, or

use external borrowing for operational requirements. The budget will incorporate the best available estimates of revenues and expenditures.

- 1.06 A system will be used for payroll and benefit control. The budget will identify the resources required to support the authorized staffing. Labor contracts and compensation plans will reflect the trend and pattern of revenues and resources received by the City.
- 1.07 Performance management will be utilized in the budget process to insure alignment with Council goals and organization strategic efforts. Performance data will be used to support budgetary decisions. Measures will be developed regarding the city's efficiency and effectiveness. A system will be used to monitor and report on the progress of key performance measures.
- 1.08 Ideas for improving the efficiency and effectiveness of the city's programs and the productivity of its employees will be considered during the budget process.
- 1.09 Unspent appropriations for significant programs and major projects will be considered for reappropriation in the subsequent fiscal year. Such carryover of appropriations shall be included in the proposed budget.
- 1.10 The city's annual budget will include contingency appropriation to provide for unanticipated increases in service delivery costs, emergencies, and needs that may arise throughout the fiscal year. The contingency appropriation can only be expended upon separate Council action.
- 1.11 The city shall establish appropriate management controls to monitor expenditure budgets to ensure they do not exceed authorizations. For operating budgets, this control shall be exercised at the department/fund level. For capital budgets, this control shall be at the project level.
- 1.12 A quarterly report on the status of the General Fund budget and trends will be prepared and presented to the City Council within 30 days of the end of each quarter. The quarterly report shall include financial projections through the end of the fiscal year.
- 1.13 If a deficit is projected during the course of a fiscal year, the city will take steps to reduce expenditures, increase revenues or, if a deficit is caused by an emergency, consider using the Unassigned General Fund Balance. The City Manager may institute a cessation during the fiscal year on hirings, promotions, transfers, capital equipment purchases, and capital projects. Such action will not be taken arbitrarily or without knowledge of the City Council and will consider contractual labor agreements.
- 1.14 A policy will be maintained that provides for levels of approval by the City Manager and/or Council. The policy will address the transfer of expenditure authority between funds, transfer of expenditure authority over base amounts, transfer of expenditure authority

to and from personnel, contractual, commodities or capital outlay accounts, transfer of expenditure authority between capital projects, transfer of expenditure authority to or from debt service accounts, and transfer of expenditure authority to or from contingency accounts.

Policy 2

Fund Balance

Fund balance is an important indicator of the city's financial position. Maintaining reserves is considered a prudent management practice. Adequate fund balances are maintained to allow the city to continue providing services to the community in case of unexpected emergencies or requirements and/or economic downturns.

- 2.01 In an effort to ensure the continuance of sound financial management of public resources, the City of Eastpointe's Unassigned General Fund Balance will be maintained to provide the city with sufficient working capital and a comfortable margin of safety to address emergencies, sudden loss of revenue or operating needs, and unexpected downturns without borrowing.

This policy establishes the amounts the city will strive to maintain in its General Fund Balance, the conditions under which fund balance may be spent, and the method by which fund balances will be restored. These amounts are expressed as goals, recognizing that fund balance levels can fluctuate from year to year in the normal course of operations for any local government.

- 2.02 It is the intent of the city to limit use of Unassigned General Fund balances to address unanticipated, non-recurring needs or known and planned future obligations. Fund balances shall not normally be applied to recurring annual operating expenditures. Unassigned balances may, however, be used to allow time for the city to restructure its operations in a deliberate manner, but such use will only take place in the context of long-term financial planning synergistic with the five-year financial plan.

- 2.03 The city will maintain an Emergency Reserve in the General Fund of one percent (1%) of the average actual General Fund revenues for the preceding five fiscal years. The reserve is for unexpected, large-scale events where damage in excess of \$250,000 is incurred and immediate, remedial action must be taken to protect the health and safety of residents (e.g. floods, fires, storm damage). Any usage of reserves must be appropriated by the City Council. However, the City Manager may utilize these funds when immediate action must be taken to protect the health and safety of residents. When this occurs, the City Manager shall provide a summary report to the Council as soon as practical on the usage of these funds. In the event these reserve funds are used, the city shall strive to restore the General Fund Emergency Reserve to the one percent (1%) level within the next fiscal year following the fiscal year in which the event occurred except as provided in section 2.02.

- 2.04 The city will maintain an additional General Fund "Operating Reserve" with an upper goal of an additional four point four percent (4.4%) of the average actual General Fund revenues for the preceding five fiscal years. The Operating Reserve is intended to be a reserve for unexpected events whose impact exceeds \$500,000, such as failure of the

State to remit revenues to the city, unexpected mandates, unexpected loss of State Shared revenues, continuance of critical city services due to unanticipated events, or to offset the unexpected loss of a significant funding source for the remainder of the fiscal year.

Any use of the Operating Reserve funds must be approved by the City Council and include a repayment plan that projects to restore the Operating Reserve to the four point four percent (4.4%) level within two fiscal years following the fiscal year in which the event occurred.

- 2.05 The city will maintain an additional General Fund “Budget Stabilization Reserve” with an upper goal of an additional ten percent (10%) of the average actual General Fund revenues for the preceding five fiscal years. The Budget Stabilization Reserve may be used to provide funding to deal with fluctuations in fiscal cycles and operating requirements that exceed \$500,000. The reserve funds will provide time for the city to restructure its operations in a deliberate manner to ensure continuance of critical city activities.

Any use of the Budget Stabilization Reserve funds must be approved by the City Council and include a repayment plan, based on a multi-year financial projection, that plans to restore the Budget Stabilization Reserve to the ten percent (10%) level within the three fiscal years following the fiscal year in which the event occurred.

2.06 Funds in excess of the reserves described in the paragraphs above will be Unassigned General Fund Balance, unless otherwise assigned in accordance with GASB Statement #54, and may be considered to supplement "pay as you go" capital outlay and one-time operating expenditures, or may be used to prepay existing city debt. These funds may not be used to establish or support costs that are recurring in nature.

- 2.07 The Chief Financial Officer is authorized to classify available fund balance for specific purposes in accordance with Governmental Accounting Standards Board Statement #54. It is the policy of the city that expenditures for which more than one category of fund balance could be used, that the order of use is: Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance.

Policy 3
Expenditure Control

Management must ensure compliance with the legally adopted budget. In addition, purchases and expenditures must comply with legal requirements and policies and procedures set forth by the city.

- 3.01 Expenditures will be controlled by an annual appropriated budget at the department/fund level. The City Council shall establish appropriations through the budget process. The Council may transfer these appropriations as necessary through the budget amendment process. Written procedures will be maintained for administrative approval and processing of certain budget transfers within funds.
- 3.02 Department heads are responsible for monitoring expenditures to prevent exceeding their total departmental appropriation budget. It is the responsibility of these department heads to immediately notify the city's Finance Department and the City Manager of any circumstances that could result in a departmental appropriation being exceeded.
- 3.03 The city will maintain a purchasing system that provides needed commodities and services in a timely manner to avoid interruptions in the delivery of services. All purchases shall be made in accordance with the city's procurement code, purchasing policies, guidelines and procedures and applicable state and federal laws. The city will endeavor to obtain supplies, equipment and services that provide the best value. The city will systematically review, compare, contrast and seek proposals for all contractual services when the term of service on such contracts reaches 3 years.
- 3.04 A system of appropriate internal controls and procedures using best practices shall be maintained for the procurement and payment processes.
- 3.05 The city will endeavor to make all payments within the established terms. The city shall pay applicable contractor invoices in accordance with the laws of contracts of the State of Michigan.
- 3.06 The City shall regularly update codes, policies and ordinances that restrict the use of emerging on-line electronic funds purchases and may acquire systems that include purchasing cards, procurement cards or other products. The City will maintain a limit of value on purchases for equipment, supplies and commodities of \$5,000 based on competitive quotes or documented internet comparisons. Purchases for the categories that exceed \$5,000 shall still require formal competitive bidding. (Amended December 16, 2014) (Amended June 7, 2016).

Policy 4
Revenues and Collections

In order to provide funding for service delivery, the city must have reliable revenue sources. These revenues must be assessed and collected equitably, timely, and efficiently.

- 4.01 The city's goal is a diversified General Fund revenue base which includes property taxes, state shared revenues, and other revenue sources.

- 4.02 The city will strive to maintain a diversified and stable revenue base to shelter it from economic changes or short-term fluctuations by doing the following:
 - a) Periodically conducting a cost of service study to determine if all allowable fees are being properly calculated and set at an appropriate level.
 - b) Establishing new charges and fees as appropriate and as permitted by law.
 - c) Pursuing legislative change, when necessary, to permit changes or establishment of user charges and fees.
 - d) Aggressively collecting all revenues, late penalties and related interest as authorized by Michigan Statutes.

- 4.03 The city will consider all revenue programs available to local governments as provided in the Michigan State Constitution and statutes.

Policy 5 Grants

Many grants require Council's appropriation of funds, either for the original grant or to continue programs after the grant funding has expired. Council shall review and approve these grant opportunities prior to determining whether application should be made for these grant funds. (Amended December 16, 2014 – "Council shall review..." instead of "Council should review...") and (Amended January 20, 2015 – "Council shall review and approve these..." instead of "Council shall review these...").

- 5.01 The city shall apply for only those grants that are consistent with the objectives and high priority needs previously identified by Council. The potential for incurring ongoing costs, to include the assumption of support for grant-funded positions from local revenues, will be considered prior to applying for a grant.
- 5.02 The city shall attempt to recover all allowable costs – both direct and indirect – associated with the administration and implementation of programs funded through grants. The city may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.
- 5.03 All grant submittals shall be reviewed for their cash match requirements, their potential impact on the operating budget, and the extent to which they meet the city's policy objectives. When the potential for expenditures is \$20,000 or more, departments should seek Council approval prior to submission of the grant application. Should time constraints under the grant make this impossible, the department shall obtain written approval to submit the grant application from the City Manager and then, at the earliest feasible time, seek formal Council approval. Council will be informed of any financial obligations that will be incurred by the city. If there is a cash match requirement, the source of funding shall be identified prior to application.
- 5.04 The city shall terminate grant-funded programs and associated positions when the grant has expired and funds are no longer available, unless alternate funding is identified.

Policy 6
Cost of Service and User Fees

User fees and charges are payments for voluntarily purchased, publicly provided services that benefit specific individuals. The city relies on user fees and charges to supplement other revenue sources in order to provide public services.

Indirect cost charges will be assessed to reflect the full cost of identified services.

- 6.01 The city may establish user fees and charges for certain services provided to users receiving a specific benefit.
- 6.02 On a regular basis, the city will conduct a cost of service study to identify the full cost of providing a service for which fees are charged. The calculation of full cost will include all reasonable and justifiable direct and indirect cost components.
- 6.03 User fees shall be reviewed on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary. Competing policy objectives may result in reduced user fees and charges that recover only a portion of service costs.
- 6.04 The city shall establish cost allocation models to determine the administrative service charges due to the appropriate operating fund for overhead and staff support provided to another fund.

Policy 7
Capital Improvement Program

The purpose of the Capital Improvement Program is to systematically identify, plan, schedule, finance, track and monitor capital projects to ensure cost-effectiveness as well as conformance to established policies.

- 7.01 The City Manager will annually submit a financially balanced, multi-year Capital Improvement Program for review by the City Council pursuant to the timeline established in the annual budget preparation schedule. Submission of the Capital Improvement Program shall be consistent with the recommendations of the Government Finance Officers Association. The Capital Improvement Program will incorporate a methodology to determine a general sense of project priority according to developed criteria.
- 7.02 The Capital Improvement Program shall provide:
- a) A statement of the objectives of the Capital Improvement Program and the relationship with the city's Master Land Use Plan, department master plans, necessary service levels, and expected facility needs.
 - b) An implementation program for each of the capital improvements that provides for the coordination and timing of project construction among various city departments.
 - c) An estimate of each project's costs, anticipated sources of revenue for financing the project, and an estimate of the impact of each project on city revenues and operating budgets. The operating impact information shall be provided for the period covered in the city's current five year Capital Improvement Program. No capital project shall be funded unless operating impacts have been assessed and the necessary funds can be reasonably anticipated to be available when needed.
 - d) For the systematic improvement, maintenance, and replacement of the city's capital infrastructure as needed.
 - e) A schedule of proposed debt requirements.
- 7.03 The city will match programs and activities identified in the Capital Improvement Program with associated funding sources.
- 7.04 The performance and continued use of capital infrastructure is essential to delivering public services. Deferring essential maintenance and/or asset replacement can negatively impact service delivery and increase long term costs. As such, the city will periodically assess the condition of assets and infrastructure and appropriately plan for required major maintenance and replacement needs. Efforts will be made to allocate sufficient funds in the multi-year capital plan and operating budgets for condition assessment, preventative and major maintenance, and repair and replacement of critical infrastructure assets.

- 7.05 The city's objective is to incorporate "Pay-As-You-Go" funding (using available cash resources) in the annual Capital Improvement Program. This will supplement funding from other sources such as IGAs, bonds, fees and grants.
- 7.06 When current revenues or resources are available for capital improvement projects, consideration will be given first to those capital assets with the shortest useful life and/or to those capital assets whose nature makes them comparatively more difficult to finance with bonds or lease financing. Using cash for projects with shorter lives and bonds for projects with longer lives, facilitates "intergenerational equity", wherein projects with long useful lives are paid over several generations using the project through debt service payments.
- 7.07 The first year of the adopted capital plan will be the capital budget for that fiscal year.
- 7.08 Staff will monitor projects in progress to insure their timely completion or the adjustment of the Capital Improvement Program, as approved by Council, if a project is delayed or deferred. Periodic status reports will be presented to City Council to share project progress and identify significant issues associated with a project.
- 7.09 Within 90 days of the completion of a capital project, any remaining appropriated funds for the project will revert to the fund balance of the funding source.
- 7.10 The Capital Improvement Program will be updated annually, as a multi-departmental effort.
- 7.11 The City Manager shall present a needs analysis and preliminary capital projects plan for all construction, equipment or projects relying on non-restricted or general revenues thirty (30) days prior to submission of the annual proposed budget. (Amended December 16, 2016 – added).

Policy 8
Capital Asset Accounting and Replacement

An effective capital asset accounting system is important in managing the city's capital asset investment.

- 8.01 The city will maintain a schedule of individual capital assets with values in excess of \$5,000 and an estimated useful life in excess of one year. All items with an original value of less than \$5,000, or with an estimated useful life of one year or less, will be recorded as operating expenditures.
- 8.02 The city will provide replacement funding for fleet vehicles and certain computer equipment. The replacement schedule will be updated as part of the annual budget process.
- 8.03 The city shall maintain a listing, outside of the capital asset system, of all computers and shall conduct a periodic physical inventory of those computers.
- 8.04 The city's Fleet Management Division shall maintain a Fleet Master Listing of all vehicles and other large motorized equipment (road graders, backhoes, etc.). The capital asset listing for vehicles shall be reconciled to the Fleet Master Listing at least annually. Inventory control of the city vehicles shall be maintained through the fleet maintenance program.
- 8.05 Other non-infrastructure capital assets of the city shall be reviewed on a three year cycle through sampling of the capital asset listing.

Policy 9
Cash Management and Investment

Cash management includes the activities undertaken to ensure maximum cash availability and reasonable investment yield on a government's idle cash, and the cash collection function.

- 9.01 The city shall maintain and comply with a written Investment Policy that has been approved by the City Council. The Chief Financial Officer, as Chief Investment Officer, or his designee shall invest all funds of the city according to the approved Investment Policy.
- 9.02 The city will collect, deposit and disburse all funds on a schedule that insures optimum cash availability for investment.
- 9.03 In order to obtain higher yields from its overall portfolio, the city will consolidate cash balances from various funds for investment purposes, and will allocate investment earnings to each participating fund.
- 9.04 Bond funds will be segregated from all other funds for arbitrage and accounting purposes.
- 9.05 The city will project the cash needs of the city to optimize the efficiency of the city's investment and cash management program.
- 9.06 The city will conduct its treasury activities with financial institution(s) based upon written contracts.
- 9.07 Ownership of the city's investment securities will be protected through third party custodial safekeeping.
- 9.08 All city bank accounts shall be reconciled and reviewed on a monthly basis.
- 9.09 Investment performance will be measured using standard indices specified in the city's written investment policy. The Chief Financial Officer shall provide the City Council with a quarterly investment reports.
- 9.10 The city's Cash Management and Investment processes will be in accordance with written internal controls and procedures.
- 9.11 The city will provide a cash collection, handling, training and procedures program.

Policy 10

Debt Management

The city utilizes long-term debt to finance capital projects with long useful lives. Financing capital projects with debt provides for an “intergenerational equity”, as the actual users of the capital asset pay for its cost over time, rather than one group of users paying in advance for the costs of the asset.

The purpose of this debt management policy is to provide for the preservation and eventual enhancement of the city’s bond ratings, the maintenance of adequate debt service reserves, compliance with debt instrument covenants and provisions, and required disclosures to investors, underwriters and rating agencies. These policy guidelines will also be used when evaluating the purpose, necessity and condition under which debt will be issued. These policies are meant to supplement the legal framework of public debt laws provided by the Michigan Constitution, State Statutes, City Charter, federal tax laws and the city’s current bond resolutions and covenants.

The Michigan Constitution limits a city’s bonded debt capacity (outstanding principal) to certain percentages of the city’s assessed valuation by the type of project to be constructed

- 10.01 All projects funded with city general obligation bonds or revenue bonds will only be undertaken with voter approval, as required through a city bond election.
- 10.02 The overall debt management policy of the city will ensure that financial resources of the city are adequate in any general economic situation to not preclude the city’s ability to pay its debt when due.
- 10.03 The city will not use long-term debt to fund current operations or smaller projects that can be financed from current revenues or resources. The city will first attempt to utilize "pay as you go" capital financing and/or the use of operating funds or impact fees where applicable.
- 10.04 The city does not intend to issue commercial paper (CP) or bond anticipation notes (BANs) for periods longer than two years or for the term of a construction project. If CP or a BAN is issued for a capital project, it will be converted to a long-term bond or redeemed at its maturity.
- 10.05 The issuance of variable rate debt by the city will be subject to the most careful review and will be issued only in a prudent and fiscally responsible manner.
- 10.06 The city shall attempt to combine debt issuances in order to minimize issuance costs.
- 10.07 Whenever the city finds it necessary to issue property tax-supported bonds, the following policy will be adhered to:

- a) Tax supported bonds are bonds for which funds used to make annual debt service expenditures are derived from ad valorem (property) tax revenue of the city.
- b) The target for the maturity of general obligation bonds will typically be between twenty and thirty years. The target for the “average weighted maturities” for general obligation bonds of the city will be twelve and one half (12 ½) years.
- c) Generally, the city will structure general obligation bond issues to create level debt service payments over the life of the issue.
- d) Debt supported by the city’s General Fund will not exceed 10% of the annual General Fund revenues.
- e) Property tax rates will be determined each year as part of the budgetary process (pursuant to State law) to pay the necessary debt service payments of general obligation bonds currently outstanding or expected to be issued within the fiscal year.
- f) In accordance with requirements of the State of Michigan Constitution, Home Rule Act and City Charter, total bonded debt will not exceed the 10% limitation. Reserve funds, when required, will be provided to adequately meet debt service requirements in subsequent years.
- h) Interest earnings on bond fund balances will only be used to pay debt service on the bonds, unless otherwise committed for other uses or purposes of the project.
- i) The term of any bond will not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended.

10.08 Revenue bonds are defined as a bond on which the debt service is payable from the revenue generated from the operation of the project being financed or a category of facilities, from other non-tax sources of the city, or from other designated taxes such as highway user’s revenues, excise tax, or special fees or taxes. For any bonds or lease-purchase obligations in which the debt service is paid from revenue generated by the project and/or partially paid from non-property tax sources, that debt service is deemed to be revenue bonds and are excluded from the calculation of the annual debt service limitation. Whenever the city finds it necessary to issue revenue bonds, the following guidelines will be adhered to:

- a) Revenue bonds of the city will be analyzed carefully by the Finance Department for fiscal soundness. Part of this analysis shall include a feasibility report prepared by an independent consultant prior to the issuance of utility supported revenue bonds, to ensure the generation of sufficient revenues to meet debt service requirements, compliance with existing bond covenants and to protect the bondholders.
- b) Revenue bonds should typically be structured to provide level annual debt service over the life of the issue.
- c) Debt Service Reserve Funds should be provided when required by rating agencies, bond insurers or existing bond covenants.

- d) Interest earnings on the reserve fund balances will be used to pay debt service on the bonds unless otherwise committed for other uses or purposes of the project.
- e) The term of any revenue bond or lease obligation issue will not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended.
- f) The target for the term of revenue bonds will typically be between twenty and thirty years. The target for the “average weighted maturities” for revenue bonds of the city will be twelve and one half (12 ½) years.

10.09 Improvement District (DDA) and Special Assessment Bonds (SAD) shall be issued only when the formation of the district demonstrates a clear and significant purpose for the city. The District must provide a specific benefit to the property owner(s). The city will review each project through active involvement of city staff and/or selected consultants to prepare projections, review pro-forma information and business plans, perform engineering studies, analyze minimum debt coverage and value to debt ratios, and conduct other analyses necessary to consider the proposal against specified criteria. Both DDA and SAD bonds will be utilized only when it is expected that they will be outstanding for their full term.

An expanded policy will be maintained detailing the policy and procedures of the city related to any future consideration of the formation of a Community Improvement District Program authorized by the State of Michigan. Use of a CID would require compliance with the new guidelines and procedures and specific Council approval.

10.10 Refunding bonds will be measured against a standard of the net present value debt service savings exceeding 3% of the debt service amount of the bonds being refunded, or if savings exceed \$750,000, or for the purposes of modifying restrictive covenants or to modify the existing debt structure to the benefit of the city.

10.11 The investment of bond proceeds shall at all times be in compliance with the city’s Investment and Portfolio Policies and meet all requirements of bond covenants.

10.12 The city shall comply with all U.S. Internal Revenue Service arbitrage rebate requirements for bonded indebtedness.

11.13 The city shall comply with Michigan Revised Statutes and all other legal requirements regarding the issuance of bonds and certificates of the city or its debt issuing authorities.

10.14 The city will maintain regular contact with rating agencies through telephonic conferences, meetings, or visits on and off-site. The city will secure ratings on all bonds issued, when economically feasible.

10.15 The city’s Finance Department shall maintain a debt profile for all bonds issued and update the profile on an annual basis. The debt profile shall include specific information

regarding the size and type of debt issued, projects financed by the bonds, debt service schedules and other pertinent information related to each specific bond issue.

Policy 11
Utility Enterprise Funds

Government utility enterprises generate revenue to recover the cost of providing water, wastewater, and solid waste services. User charges are established to recover the cost of providing these services.

- 11.01 Separate funds will be established and maintained to properly account for each utility operation. Utility funds will not be used to subsidize the operations of other non-utility funds. Interfund charges will be assessed for the administrative support of the enterprise activity.
- 11.02 The city will establish rates and fees at levels that recover the total direct and indirect costs, including operations, capital outlay, unrestricted cash reserve requirements, debt service and debt coverage requirements for water, wastewater, and solid waste services. Rates will be reviewed in conjunction with the city's annual capital planning and budgeting processes.
- 11.03 All existing water and sewer rates and charges will be reviewed periodically to recommend necessary rate adjustments. Bond covenants may exist that require maintaining a minimum debt coverage ratio of at least 1.25 times. In order to help maintain the city's high bond rating, the recommended rates will be based on a model that projects achieving a target debt coverage ratio of 2.0 times. For financial planning purposes, the debt coverage ratios will be calculated without consideration of expansion fee revenue.
- 11.04 The City of Eastpointe's Enterprise Operating Fund working capital will be maintained to provide the city with a comfortable margin of safety to address emergencies and unexpected declines in revenue without borrowing. The cash reserve balance (working capital) goal for the water and wastewater enterprise operating funds will be at least twenty-five percent (25%) of the actual operating expenditures for the fiscal year.
- 11.05 The city will maintain a "Rate Stabilization Fund" in Water and Wastewater Funds of five percent (5%) of the average actual revenues for the preceding three fiscal years. The Rate Stabilization Fund can be used to moderate significant rate increases. In the event the "Rate Stabilization Fund" is used, the city shall strive to restore the Fund to the five percent (5%) level within the next three fiscal years following the fiscal year in which the fund was used.
- 11.06 The city will maintain an additional "Debt Stabilization Fund" with an upper goal of approximately fifty percent (50%) of the maximum annual debt service payment in the following five years. The Debt Stabilization Fund is intended to provide additional security to insure the city's ability to meet debt service obligations. In the event the Debt

Stabilization Fund is used, the city shall strive to restore the fund to the defined level within the next three fiscal years following the fiscal year in which the fund was used.

- 11.07 The city will maintain an additional “Capital Maintenance Fund” with an upper goal equal to two percent (2%) of the enterprise fund infrastructure assets. The Capital Maintenance Fund may be used to provide funding for the repair and maintenance of critical infrastructure. In the event the Capital Maintenance Fund is used, the city shall strive to restore the fund to the defined level within the next three fiscal years following the fiscal year in which the fund was used.
- 11.08 Funds in excess of the reserves described in the paragraphs above may be considered to supplement “pay as you go” capital outlay and one-time operating expenditures, or may be used to prepay existing city debt. These funds may not be used to establish or support costs that are recurring in nature.
- 11.09 A rate stabilization fund will be established for the water and wastewater funds, if the city issues variable rate debt. The goal of the stabilization fund will be to be sufficient to support the use of variable rate debt within these enterprise operations.
- 11.10 Solid waste tax rates and charges will be established and reviewed periodically to ensure costs are allocated appropriately. Both the residential and commercial programs will independently support themselves, creating sufficient revenues to recover expenditures and maintain specified cash balances (working capital), without support from the General Fund.

Policy 12
Economic Development

The Council has established economic development objectives that support encouraging, initiating, and participating in certain types of economic development efforts that create job opportunities and diversify and strengthen the local economy.

12.01 The city will expand and diversify its economic base by attracting and expanding targeted industries to the city identified in the city's economic development implementation strategy. Special emphasis will be given to targeted industries that will employ the local labor force in professional, technical and skilled labor positions. Such business and industry will be sited and developed in accordance with the plans, policies and ordinances of the city.

12.02 The objective of the city's economic development implementation strategy is to encourage value-added development and accrue public benefits to the City of Eastpointe. A public benefit may include:

- a) Enhancing the financial position of the city by increasing the targeted employment base, creating quality jobs, and increasing property assessed valuation or general tax revenues.
- b) Constructing capital improvements that enhance the basic infrastructure of the city
- c) Growing and/or expanding targeted industries in the city that create jobs.
- d) Encouraging the redevelopment of unused or underutilized properties into targeted development classes, possibly through the use of public/private partnerships.

12.03 An important city goal is to create value added, higher pay employment opportunities for its residents by recruiting businesses in the city.

12.04 The city will endeavor to achieve a 20% non-residential property tax base by increasing the number of commercial/industrial businesses in the city.

12.05 Development incentives for non-residential projects shall be applied consistent with State law and prove to have public benefits consistent with the city's economic development goals and implementation strategy.

12.06 Targeted industries, as identified in a economic development implementation strategy, may be considered for special emphasis when the project demonstrates at least one of the following:

- a) Provides quality direct employment opportunities for Eastpointe citizens.

- b) Provides additional indirect employment opportunities through primary and secondary employment generation to Eastpointe residents.
- c) Results in significant increase in property tax revenues accruing to the city.
- d) Results in goods and/or services being purchased within Eastpointe.
- e) Expands the labor base with jobs tied to targeted industries.
- f) Provides needed public infrastructure.
- g) Offers unique recreational opportunities or cultural enhancements for the residents of Eastpointe.
- h) Expands the economic base of the city by locating new targeted commercial facilities and industries within the city.

12.07 The city may consider a variety of development incentives that clearly benefit the city. Incentives to pursue economic development objectives and implementation strategies may include, but are not limited to, one or more of the following:

- a) Formation of Partnership Agreements with Macomb County Government
- b) Formation of State permitted rehabilitation and renovation Districts.
- c) Intergovernmental Agreements (IGAs) with other agencies for projects which will provide benefit to multiple jurisdiction
- d) Use of development mechanisms available to the city in development districts, including funding opportunities where approved.
- e) Use of Enterprise Zones, Foreign Trade Zones, or other incentive based zones as approved by City Council
- f) Direct financial assistance to a private for profit or non-profit entity or business.
- g) Lease or acquisition of real property to facilitate economic development or redevelopment.
- h) Lease or acquisition of personal property for economic development.
- i) Work force training assistance to a business or company.
- j) Provision of expedited plan review, development agreement processing, and permit processing.

12.08 Economic Development incentives shall typically be “performance based” so that the recipient only receives the incentive if its performance meets selected criteria set forth in the development agreement. Other guidelines may apply to a project, which contributes to the overall benefit of the city in other ways, (e.g. downtown revitalization or development in specific target areas).

12.09 The best returns on public investment through economic development incentives are those that have been examined carefully against the cost of public expenditure. To ensure government accountability and thoughtful long-term policymaking, an examination of the benefit to the city must be compared to the offered incentives, the need for those incentives, and the public cost. As such, the city will conduct a fiscal impact and legal analysis of any proposed projects. The city will evaluate items such as economic costs, economic benefits, tax base impact, intrinsic benefits and levels of each type of risk

that are associated with the project requesting an economic development incentive, as well as the legal compliance and financial impact of all such incentives on the city's operating and capital budgets.

12.10 The fiscal impact evaluation shall be presented to the City Council by staff. The City Council shall make the final decision concerning proposed economic development incentives, including the terms and conditions contained within any proposed memorandum of understanding or development agreement. DDA agreements requiring Council approval are included in this statement.

12.11 The city may establish an economic development reserve fund and millage to provide a source of funding to offset certain economic development incentives pursuant to Michigan Law. These funds may not be used to support costs that are recurring in nature.

Policy 13
Risk Management

Risk management has become increasingly important in guarding against economic loss and in ensuring public safety in a time of increasing public liability and litigation. Risk management is involved in the identification, evaluation, and treatment of the city's risk.

- 13.01 The city shall make diligent efforts to prevent or mitigate the loss of city assets and to reduce the city's exposure to liability through training, safety, risk financing and the transfer of risk when cost effective.
- 13.02 When cost effective, the city shall manage its exposure to risk through self-insurance or through the purchase of traditional third-party insurance or participation in municipal pools or plans in the following areas: general liability, automobile liability, public officials' errors and omissions, police professional liability, and property loss.
- 13.03 When cost effective, the city will further control its exposure to risk through the use of "hold harmless" agreements in city contracts and by requiring contractors to carry liability insurance, including errors and omissions coverage for architectural, engineering, and other applicable professional firms.
- 13.04 Insurance reserves shall be maintained at a level which, together with any purchased insurance, will adequately indemnify the city's assets and its elected officials, officers and directors against loss. A regular study will be conducted for potential liability areas and shall be used as a basis for determining self-insurance reserves based on historical loss data. The city will strive to fully fund actual and estimated liabilities including reserves for incurred-but-not-reported (IBNR) claims.
- 13.05 The city will identify and disclose material contingent liabilities in the city's Comprehensive Annual Financial Report (CAFR).
- 13.06 Cost allocations to various funds will be based on an analysis of contributing factors.

Policy 14
Accounting, Auditing and Financial Reporting

Accounting, auditing and financial reporting form the informational infrastructure for public finance. Internal and external financial reports provide important information to the city's legislative body, management, citizens, investors and creditors.

14.01 The city will comply with accounting principles generally accepted in the United States (GAAP), as well as Generally Accepted Auditing Standards (GAAS) and Generally Accepted Governmental Auditing Standards (GAGAS) in its accounting and financial reporting, as contained in the following publications:

- a) Codification of Governmental Accounting and Financial Reporting Standards, issued by the Governmental Accounting Standard Board (GASB) as well as earlier standard setting boards.
- b) Pronouncements of the Financial Accounting Standards Board, (FASB) issued prior to December 1, 1989.
- c) Governmental Accounting, Auditing, and Financial Reporting (GAAFR), issued by the Government Finance Officers Association (GFOA) of the United States and Canada.
- d) Michigan Public Act 451 of 1982 as amended.
- e) Audits of State and Local Governmental Units, an industry audit guide published by the American Institute of Certified Public Accounts (AICPA) and any applicable Statements of Position (SOPs) and Statements of Auditing Standards (SASs) issued by the AICPA.
- f) Government Auditing Standards (also know as the Yellow Book), issued by the Controller General of the United States.
- g) Circular A-133, issued by the U.S. Office of Management and Budget (OMB).

14.02 Monthly financial reports will be made available to all departments summarizing financial activity and comparing actual revenues and expenditures with budgeted amounts.

14.03 A system of internal accounting controls and procedures will be maintained to provide reasonable assurance of the safeguarding of assets, the proper recording of financial transactions of the city, and compliance with applicable laws and regulations.

14.04 In accordance with State law and City Charter requirements, a comprehensive financial audit, including an audit of federal grants according to the Single Audit Act and the OMB Circular A-133, will be performed annually by an independent public accounting firm, with the objective of expressing an opinion on the city's financial statements. The city will prepare its financial statements in accordance with applicable standards and will account for its operations in a manner consistent with the goal of obtaining an unqualified opinion from its auditors.

- 14.05 The city will prepare a Comprehensive Annual Financial Report (CAFR) in accordance with the principles and guidelines established by the Government Finance Officers Association “Certificate of Achievement for Excellence in Financial Reporting” program. Staff will endeavor to provide the CAFR, the Single Audit, and the Management Letter to the City Council for a November Council meeting each year for the preceding fiscal year or as required by the Michigan Revised Statutes or City Charter. Staff will endeavor to provide the CAFR to the Government Finance Officers Association by December 31 of each year for review in the Certificate program.
- 14.06 All departments will provide notice of all significant events and financial and related matters to the Chief Financial Officer for the city’s annual disclosures, as required by the SEC Rule 15c2-12, for the municipal markets, financial statements and bond representations. A listing of significant events is included in Appendix A to this document. The Chief Financial Officer will notify all Nationally Recognized Municipal Securities Information Repositories of these significant events.
- 14.07 The city’s Comprehensive Annual Financial Report (CAFR) will include the bond related on-going disclosure requirements and will fully disclose all significant events and financial and related issues. The city will provide the CAFR to the bond rating agencies, municipal bond insurers, national bond disclosure repositories and other interested parties.

Policy 15
Policy Review

By their nature, policies must change and evolve over time. As with any other policies, these financial policies should be subject to periodic review and revision.

15.01 The City Council will periodically review and affirm the financial policies contained in this document.

Appendix A

Moved by: Councilman Sweeney Supported by: Councilwoman Richardson to adopt the EASTPOINTE MANAGEMENT AND FISCAL STRATEGIC PLAN as presented by the City Manager.

Yeas: Sweeney, Richardson, Guastella, LaForest and Pixley
Nays: None
Absent: None

Appendix B

Motion by : Councilman Guastella Supported by: Councilwoman Richardson to amend the EASTPOINTE MANAGEMENT AND FISCAL STRATEGIC PLAN as presented by the City Manager.

Effective January 20, 2015.

Yeas: Guastella, Richardson, Pixley, LaForest and Demonaco
Nays: None
Absent: None

Appendix C

Motion by: Councilman Klinefelt Supported by: Councilwoman Lucido to amend the EASTPOINTE MANAGEMENT AND FISCAL STRATEGIC PLAN as presented by the City Manager.

Effective June 7, 2016

Yeas: Klinefelt, Lucido, Marion, Pixley and DeMonaco
Nays: None
Absent: None

References

State of Michigan Consitution and Legislative Acts
International City/County Management Association
Generally Accepted Accounting Standards
Government Finance Officers Association
Uniform Budgeting and Accounting Act
Citizens Research Council of Michigan

**SECTION III:
FUND DESCRIPTION &
STRUCTURE**



Governmental activities, normally supported by taxes and intergovernmental revenue, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

Each of the Funds activities demonstrates the degree to which the direct expenses of a given function (governmental activities) or identifiable activity (business-type activities) are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or activity. Program revenue includes: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or activity, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or activity. Taxes and other revenue items properly excluded from program revenue are reported as general revenue.

Separate financial statements are provided for governmental funds, the proprietary fund, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and the major individual enterprise fund are reported as separate columns in the fund financial statements.

The city reports the following major governmental funds:

General Fund – The General Fund is the city’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Funding is provided primarily through a local property tax levy and State Revenue Sharing.

Major Street Fund – The Major Street Fund accounts for maintenance and improvement activities for streets designated as “major” within the city. Funding is provided primarily through state-shared gas and weight taxes.

Local Street Fund – The Local Street Fund accounts for maintenance and improvement activities for streets designated as “local” within the city. Funding is provided primarily through state-shared gas and weight taxes.

Rubbish and Garbage Fund – The Rubbish and Garbage Fund accounts for rubbish removal and recycling services in the city, which is primarily funded with a monthly fee charged to users and, therefore, is a fee-based activity.



Fund Descriptions

2023/24

Street Lighting Fund – The Street Lighting Fund comprises the special assessment per property to offset the cost of providing street lighting and street lighting improvements community-wide.

Water and Sewer Fund – The Water and Sewer Fund accounts for the activities of the water distribution system and the sewage and storm water collection system. Funding is provided primarily through user charges.



Financial Organization Chart

2023/24

**TOTAL CITY BUDGET
2023/24
\$59,970,130**

**GENERAL FUND
\$26,620,871**

Mayor & Council
\$73,018

City Administration
\$2,971,814

Non-Departmental
\$1,518,874

Police Department
\$12,083,815

Fire Department
\$5,949,148

Building & Planning
\$1,275,748

Parks
\$889,454

District Court
\$1,501,580

Insurances
\$357,420

**INTERNAL SERVICE
FUND**

Motor Pool
\$1,037,424

**ENTERPRISE FUNDS
\$19,020,362**

Water / Sewer
\$16,491,397

Rubbish / Landfill
\$2,528,965

**SPECIAL REVENUE
FUNDS**

Major Street Fund
\$3,506,576

Local Street Fund
\$1,586,495

Library Fund
\$1,057,971

CDBG Fund
\$150,000

Street Lighting
\$554,880

DDA
\$161,663

Drug Forfeiture Fund
\$317,964

Capital
\$432,330

Debt Services
\$3,191,108

Court Building Capital
\$10,000

Indigent Defense Fund
\$462,795

Trust Accounts
\$1,859,691

SECTION IV: REVENUES



Revenue Summary

2023/24

The City of Eastpointe’s major revenue sources derive from property taxes, customer usage charges for the water & sewer system, State revenue sharing, and court fines and fees.

Property Taxes

Property taxable values declined significantly from their 2007 peak of \$788.3 million, falling to \$422.8 in 2014. This decline led to severe reductions in property tax revenues for the city. These revenues have begun to slowly climb again. The 2023/2024 taxable values will be \$608.6 million, an 8.2% increase from the prior year, however a state cap will hold the revenue increase down to a 5.0%. The February 2015 passage of an emergency services millage through the South Macomb Oakland Regional Services Authority which contracts with Eastpointe for emergency services supplements the property tax revenues.

Fiscal Year	2021/2022	2022/2023	2023/2024
Property Tax Revenues	\$9,942,174	\$10,305,425	\$11,141,144
Contractual Services/SMORSA	\$ 6,793,119	\$ 7,091,654	\$ 7,622,361

Usage Charges - Water / Sewer and Rubbish

Eastpointe provides water and sewer service to properties within the city. Charges are broken into fixed charges for system maintenance and improvements and usage charges based on volume of water used. The rates are set by Council ordinance. The volume of water usage has been declining due to the high costs and the poor economy.

The FY24 rates reflect an overall increase of 6.7%. The city has been making heavy investments in system improvements, with even more needed in the near-term. The Water/Sewer reserve funds had been fully expended and are being slowly built back up. Without a sufficient reserve, rates need to cover actual current costs.

The city also provides rubbish collection and disposal on a fee-based arrangement. All residential and some commercial properties pay a flat monthly amount that includes solid waste, recycling and yard waste collection. The rate is designed to be constant for the term of the vendor contract. FY24 will be the first year of a new five-year fixed price rubbish collection and disposal contract and reflect the first rate change in ten years.

Fiscal Year	2021/2022	2022/2023	2023/2024
Water / Sewer	\$15,893,893	\$16,250,881	\$16,756,632
Rubbish	\$ 1,712,633	\$ 1,709,000	\$ 2,399,352



Revenue Summary

2023/24

State Sources

Eastpointe receives funding from the State of Michigan for Revenue Sharing, a component which is tied to sales tax and constitutionally required and a component which is approved by legislative action. FY22 reflects additional state appropriations during the pandemic and the additional Federal funds the state received. FY24 is based on the latest state projections.

The city receives state road funding allocated from fuel taxes and vehicle registrations, which is referred to as Act 51 funds. The current FY24 projections are an increase of 3.1%. There are additional funds received for state trunkline maintenance and right-of-way maintenance.

Fiscal Year	2021/2022	2022/2023	2023/2024
Revenue Sharing	\$4,628,317	\$3,876,563	\$4,673,215
Road Funds	\$3,911,279	\$3,903,431	\$4,021,314

Court Fines & Fees

Court fines and fees are generated from tickets issued by police officers and code enforcement officials, filing fees for civil cases and fees related to the court's probation officer activities. The COVID shutdowns had reduced court revenues by almost \$1,000,000 per year and FY22 reflects a catch-up of collections. FY24 reflects a return to "normal" with the court processing tickets in a timely manner.

Fiscal Year	2021/2022	2022/2023	2023/2024
Court Fines & Fees	\$2,082,088	\$1,870,000	\$1,815,000



Truth in Taxation Summary

2023/24

The 2023 taxable values before March Board of Review are provided below. After BOR, the final totals will be reported to the Macomb County Equalization Department.

2023 Taxable Value	\$611,182,174
2022 Taxable Value	\$563,555,249
2021 Taxable Value	\$527,110,828
2020 Taxable Value	\$507,367,116
2019 Taxable Value	\$483,045,604

Historical:

The 2023 Taxable Value increased \$47,626,925 or 8.45% from 2022.
 The 2022 Taxable Value increased \$36,444,421 or 6.91% from 2021.
 The 2021 Taxable Value increased \$19,743,712 or 3.89% from 2020.
 The 2020 Taxable Value increased \$24,321,512 or 5.03% from 2019.
 The 2019 Taxable Value increased \$19,516,302 or 4.21% from 2018.

Losses (value removed from roll due to demolition or changes to property & personal property removed from a business):

2022	\$6,159,407
2022	\$2,775,398
2021	\$2,817,718
2020	\$3,172,175
2019	\$3,053,051

Additions (new construction and personal property added to a business or of a new business that moved in):

2022	\$ 5,068,299
2022	\$ 7,530,910
2021	\$ 6,077,509
2020	\$10,729,631
2019	\$ 6,086,341

Consumer Price Index Cap:

2023	7.9%
2022	3.1%
2021	1.4%
2020	1.9%
2019	2.4%



Truth in Taxation Summary

2023/24

Headlee:

2023 MILLAGE REDUCTION FORMULA
(Total 2022 Taxable Value-Losses) X CPI
2023 Taxable Value – Additions

(\$563,555,249 – 6,159,407) X 1.079
\$611,182,174 – 5,068,299

\$601,430,114
\$606,113,875

2023 MILLAGE REDUCTION FRACTION = 0.99227247 or **0.9922**
(2009 through 2023 MRF=1.0000)

(PA 38 of 1999 DOES NOT affect the calculation of the MRF. The MRF shall be rounded in the conventional manner to the 4th decimal place.)

Truth in Taxation:

TRUTH IN TAXATION ACT
2022 Total Taxable Value-Losses
2023 Total Taxable Value-Additions

\$563,555,249 – 6,159,407 = \$557,395,842
\$611,182,174 – 5,068,299 = \$606,113,875

2022 BASE TAX RATE FRACTION= 0.91962231 or **0.9196**

(PA 38 of 1999 DOES NOT affect the calculation of the Base Tax Rate Fraction. Rounding will be done in the conventional manner)

2022 Operating Levy of 17.6882
X Base Tax Rate Fraction of .9196
2023 Base Tax Rate = 17.1217

(PA 38 of 1999 DOES apply when calculating the Base Tax Rate. This means if the rate contains more than 4 places to the right of the decimal, the 4th place cannot be increased.)



TRUTH IN TAXATION CALCULATIONS

2022 CITY OF EASTPOINTE TAXABLE VALUE		2022
\$563,555,249		TAX LEVY
<i>Millage Reduction (M.R.F.)</i>		
RATE	SOURCE	
17.6882	GENERAL OPERATIONS	9,968,277
0.8174	LIBRARY PERMANENT	460,650
0.9742	LIBRARY VOTED 2022	549,015
19.4798	TOTAL TAX RATE	10,977,942
	TOTAL	

2023 CITY OF EASTPOINTE TAX LEVY		2023
\$611,182,174		MAXIMUM TAX LEVY
<i>Millage Reduction (B.T.R.F.)</i>		WITH HEARING
RATE	SOURCE	
17.5502	GENERAL OPERATIONS	10,726,369
0.8110	LIBRARY PERMANENT	495,669
0.9666	LIBRARY VOTED 2022	590,768
19.3278	TOTAL TAX RATE	11,812,806
	TOTAL	

2023 CITY OF EASTPOINTE TAX LEVY		2023
\$611,182,174		MAXIMUM TAX LEVY
<i>Millage Reduction (M.R.F.)</i>		WITHOUT HEARING
RATE	SOURCE	
16.2660	GENERAL OPERATIONS	9,941,489
0.7516	LIBRARY PERMANENT	459,364
0.8958	LIBRARY VOTED 2022	547,497
17.9134	TOTAL TAX RATE	10,948,350
	TOTAL	

2022 TAX RATE 19.4798 AND 2022 TOTAL OPERATING REVENUE IS \$10,977,942

2023 TAX RATE 19.3278 AND 2023 TOTAL OPERATING REVENUE IS \$11,812,806
 Difference 7.6%



Truth in Taxation Summary

2023/24

Millage	Actual FY 2021/22	Actual FY 2022/23	Maximum Allowed By Charter Or MCL	Maximum Per Headlee FY 2023/24 (.9922)	Proposed FY 2023/24
General Operating (General Fund)	18.1567	17.6882	19.1754	17.5502	17.5502
Garbage & Rubbish Collection	0.0000	0.0000	3.0000	2.2237	0.0000
Library Fund	0.8391	0.8174	1.0000	0.8110	0.8110
Library 2017	0.9505	0.0000	Voted 2017	0.0000	0.0000
Library 2022	0.0000	0.9742	Voted 2022	0.9666	0.9666
Total Operating	19.9463	19.4798	23.1754	21.5515	19.3278
Debt Retirement	6.6500	6.6000	N/A	N/A	5.1000
Total Tax Levy	26.5963	26.0798	N/A	N/A	24.4278

**SECTION V:
FUNDS &
DEPARTMENTS**



General Operating Fund

- City Council
- 38th District Court
- City Manager
- Personnel
- Finance
- Assessing
- City Attorney
- City Clerk
- Risk Management and Insurance
- General Government (unallocated expenses)
- Police
- Fire Rescue & Advanced Life Support
- Building
- Public Works and Services
- Parks Maintenance
- Military Museum

Special Events

Major & Local Streets Fund

Street Lighting

Economic Development Fund

Downtown Development Authority Fund

Michigan Indigent Defense Commission

Drug Forfeiture Fund

Library Fund

Community Development Block Grant Fund

Brownfield Authority Debt

Chapter 20 Drain Fund



Rubbish Collection and Disposal

Capital Improvement Fund

Water/Sewer Fund

Motor Pool

Death Benefit Fund

Retirement Fund-MERS Overlay

Retiree Health Care



General Fund – 101 City Council

The Eastpointe Mayor and City Council are assigned duties and responsibilities by the City Charter. The legislative powers of the Council are shared equally among all members. The Mayor and Council members are collectively responsible for establishing policy, adopting a budget, and hiring and directing the City Manager. The Mayor is separately elected from the City Council and presides at the City Council meetings. In addition, the City Council represents the city in various local, regional, state, and national boards or commissions and committees. The City Council also appoints a City Attorney, various members to boards and commissions, and communicates with constituents about the various issues.

One of the main duties of the City Council is to establish policies. Priorities include the adoption of goals and objectives, the establishment of priorities for public services, and the approval of programs throughout the city. Policy establishment also includes the approval and amendment of the operating and capital budgets, approval of expenditures and payments, and approval of grant awards. The City Council also approves new ordinances and amendments, ratifies contracts, and resolves appeals as permitted by law.

The City Council acts, indirectly through its liaison program with boards and commissions, in a supervisory role as part of its duties and responsibilities. Direction is given to the Administration through the City Council with reference to the implementation and evaluation of various city programs.

STAFFING SUMMARY

- 1 Mayor
- 1 Mayor Pro-Tem
- 3 Council Members

SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2022-23 Budget

- Boards and Commissions serve as advisory groups to the Mayor and City Council. The budget for the Arts and Cultural Diversity Commission (\$2,000) and Beautification Commission (\$2,000) are now reflected in the City Council budget department.



FUNDING LEVEL SUMMARY			
	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Personnel Services	\$32,424	\$34,448	\$34,448
Supplies	\$90	\$500	\$4,500
Other Services and Charges	\$20,002	\$24,465	\$34,070
Total	\$52,516	\$59,413	\$73,018

2023/24 PERFORMANCE OBJECTIVES

1. To provide policy direction to the City Administration in the implementation and evaluation of various city programs.
2. To ensure the city’s long-term financial stability by seeking alternative revenue sources.
3. To preserve and improve the city’s infrastructure and economic base.

PERFORMANCE INDICATORS	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Regular City Council meetings	24	24	24
Special City Council meetings	14	28	5



Judge Kathleen G. Galen was elected to the 38th District Court for the City of Eastpointe in November 2020 to serve a six-year term. Judge Galen serves as Chief Judge and presides over the following types of cases:

- Criminal Felonies (through preliminary exam);
- Criminal Misdemeanors;
- Traffic and Zoning Infractions;
- General Civil Lawsuits (up to \$25,000);
- Landlord-Tenant Disputes;
- Small Claims Lawsuits up to (\$6,000)

Mission:

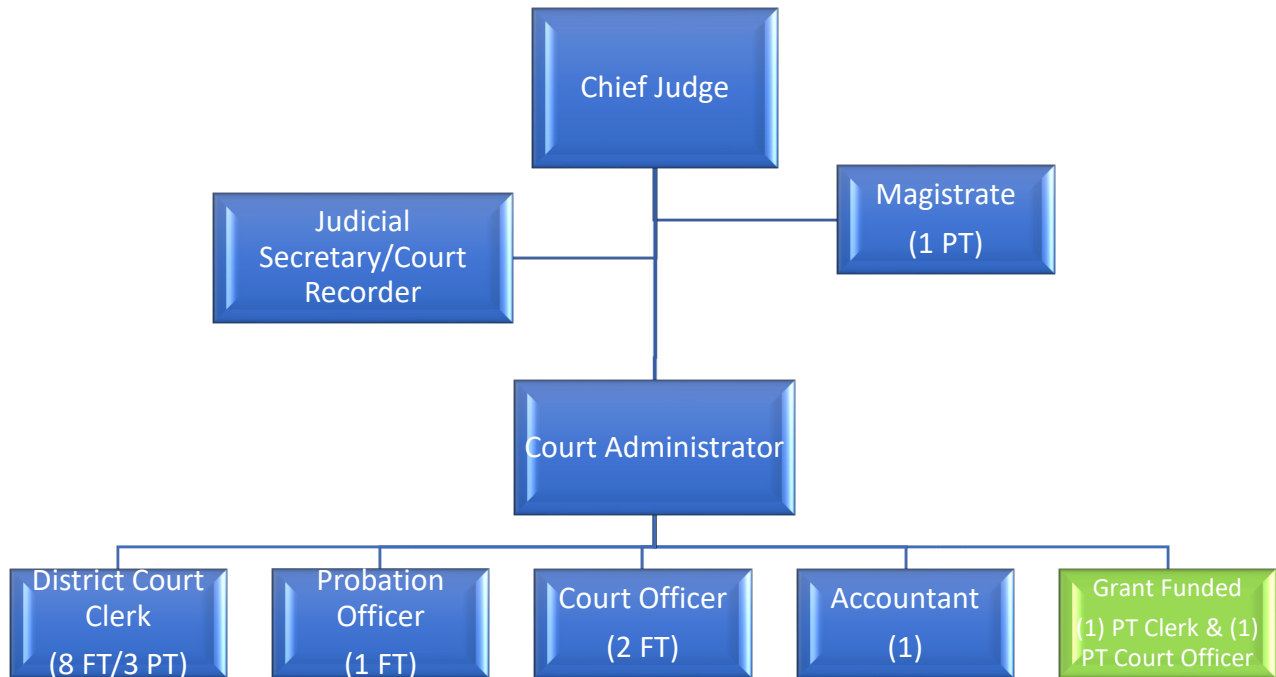
The Mission of the 38th District Court is to provide a safe, neutral, and impartial forum for peaceful resolutions of public and private disputes.

Core Values:

The Court strives to ensure: Access to Justice; Expedition and Timeliness; Equality, Fairness and Integrity; Independence and Accountability; and Public Trust and Confidence.

Current Staffing Summary:

- 1 Chief Judge
- 1 Magistrate (PT)
- 1 Judicial Secretary/Court Recorder
- 1 Court Administrator
- 1 Probation Officer
- 1 Accountant
- 3 Court Officers (2 FT/1PT)
- 9 District Court Clerks (7FT/ 2PT)
- 1 PT Clerk & 1 PT Court Officer (Grant Funded)



2023/24 PERFORMANCE OBJECTIVES

1. Continue to utilize recommendations and guidelines set forth by the Michigan Supreme Court and State Court Administrative Office as mandates are established
2. Train employees efficiently on processes and procedures
3. Begin implementing technology into operations (e-file, electronic check-in, website with portals etc.)
4. Provide competent and quality service to citizens
5. Reorganization of staffing to aid in increasing revenue and improving Court operations that have not been functional in prior years (garnishments, etc.)
6. Implement grant to alleviate the felony backlog experienced from the Courts closure during the pandemic and to begin the process of addition an additional third-party payment services that will increase access for litigants to make payments for cost, fines and bonds.
7. Improve the safety and security of staff and facility



Funding Level Summary			
38th District Court	2021/22 Actual	2022/23 Budget	2023/2024 Proposed
Personnel Services	\$1,053,923	\$1,300,111	\$1,241,766
Pension – OPEB	\$9,058	\$7,587	\$2,664
Supplies	\$44,286	\$41,150	\$41,150
Other Charges	\$318,416	\$189,125	\$ 196,650
Capital Outlay	\$ 1,763	\$ 14,000	\$ 12,000
Total	\$1,427,446	\$1,551,973	\$1,501,580

PERFORMANCE INDICATORS CASELOAD - FILINGS	Beginning Pending	New Filings	Reopened	Total Caseload
Caseload 2020	3,936	13,206	1,068	18,210
Caseload 2021	8,120	14,377	2,537	25,034
Caseload 2022	3,770	17,883	2,599	24,252

PERFORMANCE INDICATORS CASELOAD - DISPOSITIONS	Total Caseload For Dispositions
Caseload 2020	9,986
Caseload 2021	21,328
Caseload 2022	20,306



REVENUE DISBURSEMENT			
	2020	2021	2022
City of Eastpointe	\$1.0	\$1.9	\$1.8
State of Michigan	\$368,348	\$568,576	\$519,415
Macomb County	\$26,700	\$54,521	\$64,589



General Fund – 172 City Manager

The Office of the City Manager provides staff support to the Mayor and City Council for legislative and business services. The Mayor and Council appoint the City Manager, as Chief Administrative Officer to administer and manage the city staff, projects, and programs on behalf of the City Council. The City Manager advises the Mayor and Council and makes recommendations on matters related to city operations and policy.

The City of Eastpointe has been operating under the Council-Manager form of government since 1929. The City Manager is the Chief Administrative Officer of the city government, responsible for the efficient and effective management of all operations of the city. The City Manager appoints all department heads and employees of the city, except the City Attorney. The City Manager also appoints the members of the Housing Commission and Downtown Development Authority and serves on the Downtown Development Authority. The City Manager also serves as the City Clerk and Director of Personnel. The City Manager prepares the city's annual budget for submission to the City Council and administers the budget after City Council adoption.

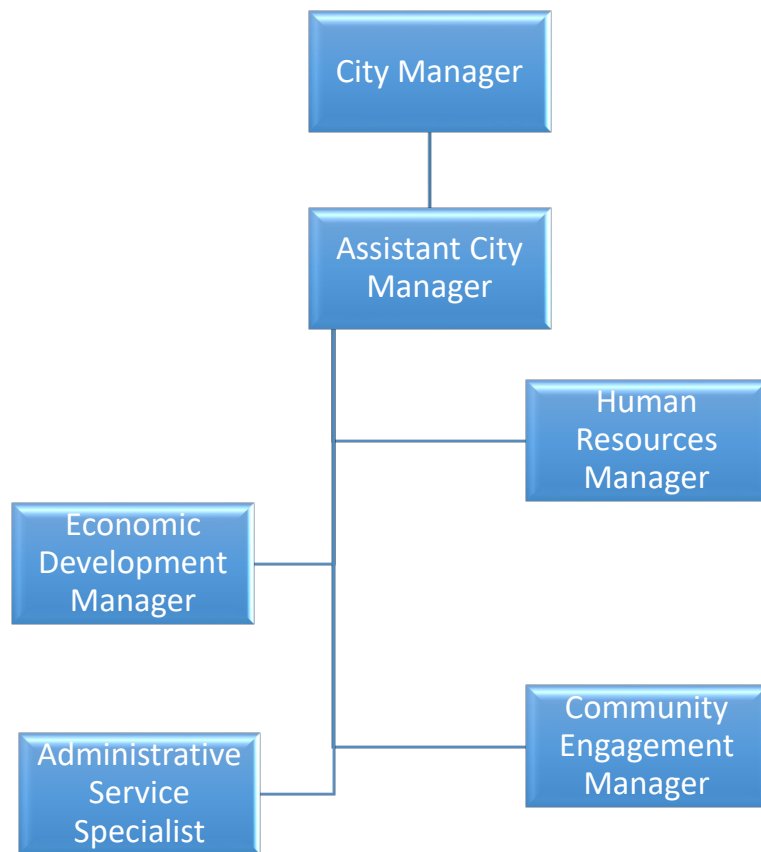
The City Manager must also appoint a Purchasing Agent who administers the city purchasing programs and coordinates the purchase of all goods and services for the City of Eastpointe. Purchasing is the centralized function through which all city departments must request goods and vendors. The Assistant City Manager is the purchasing agent for the city.

The City Manager's office also oversees the taping and production of meetings of boards and commissions that meet in City Hall.



STAFFING SUMMARY

- 1 City Manager
- 1 Assistant City Manager
- 1 Human Resources Manager
- 1 Economic Development Manager
- 1 Community Engagement Manager
- 1 Administrative Service Specialist





SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2022-23 Budget

- Former Executive Assistant title has been changed to Administrative Specialist.
- Former Assistant to the City Manager for Human Resources and Purchasing title has been changed to the Human Resources Manager. Human Resources Manager is budgeted in Personnel, but is in the structure of the City Manager’s Office.
- City Council approved a full-time Community Engagement Manager in replace of the two part-time Audio/Visual employees and a part-time Public Information Officer. The full-time Community Engagement Manager position will handle all social media, press releases, community marketing, community engagement for projects/initiatives and the Audio/Visual tasks.
- A proposed increased to the Non-Union Classification System for the Assistant City Manager based on the 2023 MML Wage Study.

FUNDING LEVEL SUMMARY			
City Manager	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Personnel Services	\$353,497	\$455,522	\$498,124
Pension – OPEB	\$0	\$0	\$0
Supplies	\$10,336	\$5,500	\$5,500
Other Charges	\$41,007	\$30,420	\$29,590
Total	\$404,840	\$491,442	\$533,214



General Fund - 270 Personnel Department

The City Manager's Office/Personnel Department is responsible for human resource planning, recruitment and selection; human resource development; compensation and benefits; safety and health; and employee and labor relations. This Office also is responsible for developing, implementing, and interpreting personnel policies that are consistent with the needs and objectives of the City of Eastpointe.

The City Manager serves as the Director of Personnel in accordance with the City Charter and Human Resources Manager serves as the Secretary to the Civil Service Commission. The Human Resources Manager serves a key role in delivering Human Resource services and managing HR functions/operations for the City of Eastpointe under the direction of the City Manager.

The mission of the Personnel Department/Human Resources is to develop the workplace culture of the City of Eastpointe by meeting and understanding the business needs of both the people and the city. In partnership with other departments, we will create a working environment in which collaboration, commitment and creativity are encouraged and valued.

The demand for strategic and consultative human resource services continues to grow. In the coming years, a broad set of organizational challenges will be addressed which include, managerial/leadership support, DEI (Diversity Equity and Inclusion) efforts, and technological implementation for City operations.

The Personnel Department will continue to support the City's commitment to creating a culture of employee engagement by providing information, resources and services to staff which promote collaboration, connection, and commitment to their work, colleagues and the goals of the organization.

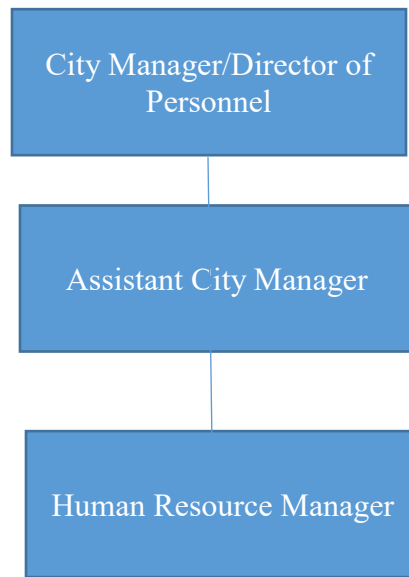
2022/23 PERFORMANCE OBJECTIVES

1. Value, encourage, and support a diverse workforce
2. Continue improving individual and organizational capacity and effectiveness
3. Anticipate and meet the changing needs of the workforce
4. Champion career and professional growth;
5. Create and enhance strategic partnerships;
6. Enhance services through technology;



STAFFING SUMMARY

- 1 City Manager/Director of Personnel
- 1 Assistant City Manager
- 1 Human Resources Manager



SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2022-23 Budget

- The Personnel Department continues to improve operations, update policies/procedures and implement the use of technology for the ease of access and record keeping.

Personnel	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Personnel Services	\$0	\$89,976	\$86,879
Other Services & Charges	\$35,588	\$44,950	\$55,800
Total	\$35,588	\$134,926	\$142,679



The Finance Department consists of two distinct, but intertwined functions, Treasury and Accounting.

The Accounting activities include preparing a line-item budget in accordance with generally accepted accounting principles. Its preparation is coordinated with the City Manager and Department Heads. When completed, it is presented to City Council for adoption.

Accounting maintains complete and accurate financial reporting through General Ledger activities, in accordance with generally accepted accounting principles. An annual audit is required of the city's financial activities, performed by an independent auditor, experienced in GAAP accounting practices. The city is required to implement into its financial activities and audit practices any pronouncements that are handed down to local units of government by the Government Accounting Standards Board (GASB).

In preparation for the annual audit, the Accounting function has the responsibility of reviewing line items and analyzing the accuracy of revenue and expenditure allocations. It is necessary to have the general ledger complete and supporting schedules available in a timely manner for the purposes of auditor review and to correctly present the financial position of all city activities.

Accounting also includes paying the obligations of the city through the accounts payable process and paying employee and retiree obligations through the payroll process. Both activities require significant compliance activities with federal and state government reporting requirements.

Accounting enrolls individuals in, and maintains employee benefits, including health, dental, optical and life insurance. Additionally, retiree Other Post-Employment Benefits (OPEB) are administered, which include health and dental insurance, as well as pension death benefit payments.

The Treasury function involves billing, collecting and recording city funds. The major items processed are the billing and collecting of summer and winter property taxes and the monthly billing and collecting for the water/sewer system and rubbish collection services. Additional activities include billing and collecting miscellaneous and special assessment items.

Treasury maintains accurate accounting records providing a clear audit trail for all receipts deposited into city bank accounts. All receipts are balanced daily.

Treasury processes and maintains information for tax billings, including mortgage company requests, tax deferment requests, special assessments and Board of Review, Michigan Tax Tribunal and State Tax Commission adjustments. Property transfer information is coordinated with the Assessing Department.

Tax rolls are reconciled annually with Macomb County records. Delinquent taxes are processed and submitted to Macomb County Treasurer's Office for further collection efforts. Pertinent tax billing and collection information is available on the city's webpage and is provided to citizens, homeowners, mortgage, and title companies, upon request.



Monthly water/sewer billings are processed by Treasury. Billings are based on actual usage with data coordinated with the Water/Sewer department. Final billings are generated off-cycle, when requested by property owners and title companies. Pertinent water/sewer billing and collection information is available on the city's webpage and is provided to citizens, homeowners, mortgage, and title companies, upon request.

The role of the Treasury function is to accurately and timely invoice for funds due to the City of Eastpointe, collect, receipt and deposit funds paid to the city and then make available the necessary funds to meet the city's expenditure obligations. Any funds temporarily available in excess of current city obligations are invested in minimal risk instruments that will produce the highest return.

The mission of the Finance Department is to accurately record and report city financial activities in a timely manner and in accordance with GAAP. Its other mission is meeting and understanding the business needs of both the residents and the City Council. In partnership with other departments, the Finance Department creates a working environment in which cooperation, teamwork and creativity are encouraged and valued.

The Finance Department is also responsible for the City's Risk Management, for both Workers Compensation and General Liability.

Additionally, a new set of State of Michigan requirements for court appointed attorneys was started in FY19. State grant funds were made available and must be tracked in a separate Special Revenue Fund. Finance staff works on processing attorney payments and the related tracking and reporting.

STAFFING SUMMARY

Finance

- 1 Finance Director/Treasurer
- 1 Deputy Finance Director

Accounting

- 1 Accountant
- 1 Payroll Clerk
- 1 Accounts Payable Clerk

Treasury

- 1 Tax & Miscellaneous Billing Clerk / backup for water and tax billing



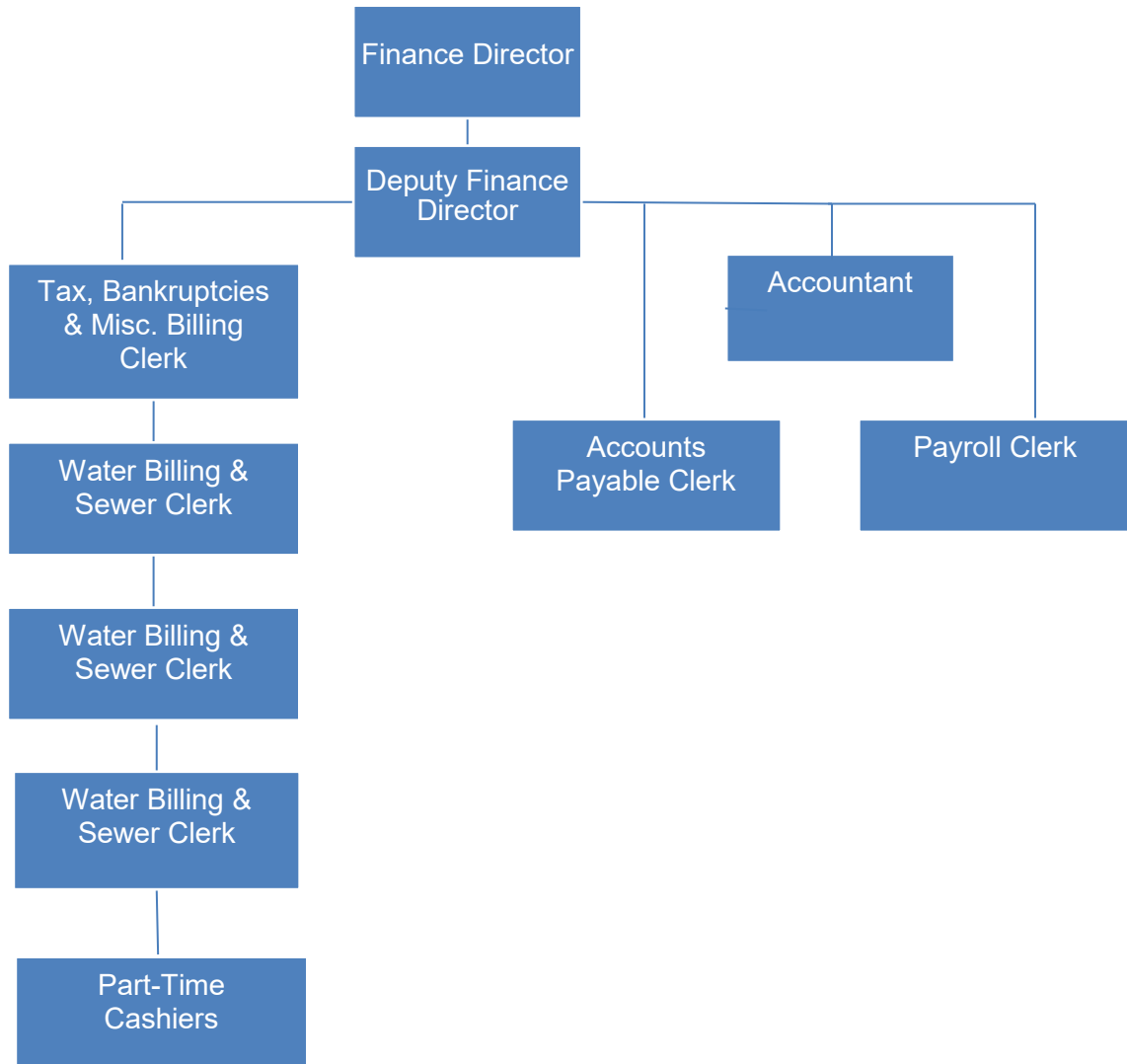
Finance Department

2023/24

Finance Staff Charged Direct to Water/Sewer

2 part-time Cashier Clerks

3 Water Clerks - Billing & Repairs / backup to cashiers



SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2022/23 Budget

Accounting

Personnel Services — Personal Services reflects an increase for promotion of the Controller position to Deputy Finance Director.

Other Charges – Other Charges reflects an increase for payment kiosk costs.



Treasurer

Other Charges — Investment fees are a percentage of investment holdings.

2022/23 PERFORMANCE OBJECTIVES

1. Continue to review, recommend and implement cost saving proposals in both department and city-wide operations.
2. Continue to review, recommend and implement technological options for residents to pay city bills and continue to encourage residents to utilize available payment options for their convenience and the city's efficiency.
3. Continue coordinated effort with City Manager to review and implement consolidated services where feasible by entering into intergovernmental agreements with neighboring communities and other units of government.
4. Further expand city collaborative services model where possible to authorities and organizations including South Macomb Oakland Regional Services Authority, South Macomb Disposal Authority, Southeast Macomb Sanitary District, Southeast Regional Emergency Services Authority and Recreational Authority of Roseville and Eastpointe.
5. Acquire state pension grant.

FUNDING LEVEL SUMMARY			
	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Finance/Accounting			
Personal Services	\$581,171	\$562,608	\$596,637
Pension-OPEB	\$ 3,225	\$ 2,157	\$ 2,600
Supplies	\$ 21,537	\$ 26,500	\$ 25,500
Other Charges	\$105,742	\$138,845	\$143,130
Total	\$711,675	\$730,110	\$767,867
Treasurer			
Other Charges	\$ 13,344	\$ 15,000	\$ 15,000

	2021/22 Actual	2022/23 Budget	2023/24 Proposed
PERFORMANCE INDICATORS			
Payroll Payments Processed	5,094	4,800	4,800
Accounts Payable Transactions	3,601	3,400	3,500



Finance Department

2023/24

Accounts Payable Invoices Processing	8,766	8,100	8,200
Accounts Payable Payments	\$71,652,834	\$70,000,000	\$71,000,000
Transactions Processed by Cashiers	134,502	153,000	153,000
Amounts Processed by Cashiers	\$68,611,391	\$68,000,000	\$72,000,000
Water & Sewer Bills Issued	162,854	162,300	162,850
Bankruptcy Claims Processed	10	15	15
Bankruptcy Claim Amounts	\$1,220	\$2,000	\$2,000

Real & Personal Property Taxes-Summer			
# of Parcels	15,665	15,665	15,375
Taxes Billed	\$37,610,983	\$39,000,000	\$40,950,000
Special Assessments Billed	\$ 1,605,686	\$ 2,000,000	\$ 2,000,000
Collected at City	\$35,676,942	\$36,900,000	\$38,655,000
% Collected by City	91%	90%	90%

Real & Personal Property Taxes-Winter			
# of Parcels	15,665	15,665	15,375
Taxes Billed	\$1,335,707	\$1,350,000	\$1,420,000
Special Assessments Billed	\$1,198,533	\$1,500,000	\$1,500,000
Collected at City	\$2,534,240	\$2,280,000	\$2,334,000
% Collected by City	77%	80%	80%
Board of Review / MTT Tax Adjustments	154	125	125
Miscellaneous Billings	850	2,600	2,600
Miscellaneous Bill Amounts (\$)	\$259,619.73	\$900,000	\$900,000
Risk Management Claims	31	20	20
Workers Compensation Claims	30	15	15



The Assessing Department reports to the Finance Director. The operational costs are recorded and budgeted separately from the Finance Department.

The City Assessor uniformly and equitably values all taxable real and personal property that is assessable and not lawfully exempt from taxation in the City of Eastpointe. The annual creation of this tax base provides the basis for funding of City services as well as local education and other governmental entities.

The assessor's responsibility is carried out by determining the True Cash Value of all classes of properties in the City. The State Constitution and Statutes require that, notwithstanding any other provision of law, the assessed values placed upon the Assessment roll shall be at fifty percent (50%) of True Cash Value as of "Tax Day" which is deemed December 31 of each year.

True Cash Value is determined each year and is achieved by gathering all pertinent information in the community, such as real estate sales, construction costs, rental incomes, operating expenses and interest rates. Utilizing the collected information, the Assessor can determine a property's value using one of the following three approaches to value: 1. sales comparison approach; 2. cost approach; 3. income approach.

Proposal A, passed by voters in 1994, and implemented in 1995, places additional limits on values used to compute property taxes. Property taxes are calculated using "Taxable Value" capped by the consumer price index or 5%, whichever is less, until a property transfers ownership. Prior to Proposal "A", taxes were calculated using State Equalized Value (S.E.V.) which keeps pace with market value.

The Assessor's Office serves as a source of information and answers inquiries from residents, property owners, mortgage companies, prospective buyers, appraisers, developers, business people and government agencies. This information is maintained for 14,684 parcels, of which 13,678 are Real Property and 1,006 are Personal Property. The 2022 Assessment Roll which will be used for the 2023 tax bills has an Assessed Value of \$947,044,900 and Taxable Value of \$608,846,005 for Real and Personal Property.

It is also a function of the Assessor's Office to record, maintain and edit the status of each parcel of property in the city to determine whether it qualifies for a "Principal Residence Exemption" (PRE) from a portion of school tax. Properties that do not meet the criteria are submitted to the Building Department for proper rental registration. The Assessor's Office also analyzes Property Transfer Affidavits (PTA) on every transferred property within the City to determine whether an "Uncapping" of the Taxable Value occurred in accordance with Proposal "A".

With the current economic issues, the Assessing Department has become the frontline in determining "owner of record". Current issues include investors not properly filing PTA's, land



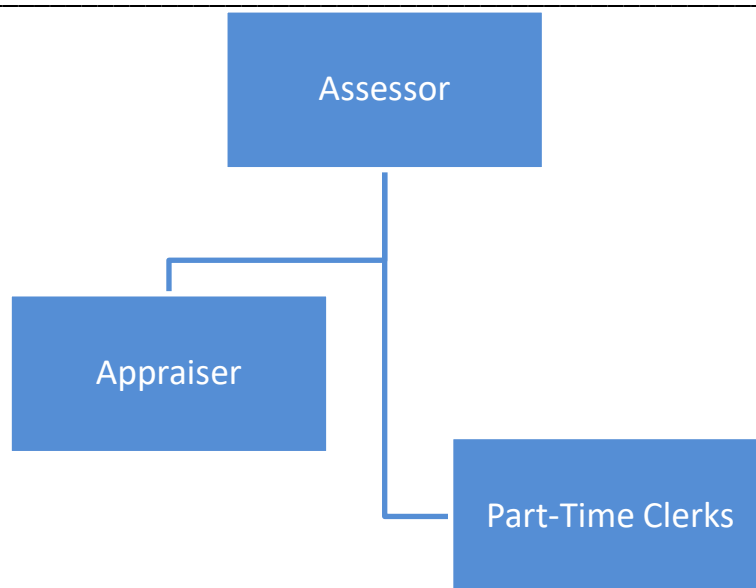
contracts and deeds; banks and corporations not following through on mandated foreclosure requirements on homeowners who have filed bankruptcy or abandoned the property; and homeowners who have walked away from the property and assumed that they are not legally responsible for the property or its maintenance. The Assessing Department coordinates with the Building Department on all rental, vacant and owner of record information.

The Board of Review, created by Charter, is composed of a 3-member board with up to 2 alternate members, appointed by the Mayor and City Council for a term of three years. The Board of Review meets in March to hear appeals from taxpayers, issue veteran and poverty exemptions and class appeals. The Board also meets in July and December to correct clerical errors, veteran and poverty exemptions and clerical errors.

The mission of the Assessor’s Office is to provide the property owners of the City of Eastpointe with fair and equitable assessments, to provide information to the public that is accurate and reliable, to provide information to other departments of the City, as well as County and State governments in an efficient manner allowing them to better perform their duties; to provide these services in a courteous and professional manner, which complies with the Constitution and Laws of the State of Michigan and the Charter of the City of Eastpointe.

STAFFING SUMMARY

- 1 Assessor (Contractor)
- 1 Level 2 Appraiser (Contractor)
- 2 part-time Clerks (Contractors)





SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2022/23 Budget

Expenditures – Other charges and Supplies were increased to reflect contractual increase.

2023/24 PERFORMANCE OBJECTIVES

1. Continue with computer generated property referral lists for the Building Department, for its use in determining rental and vacant property registration ordinance compliance. This communication between departments is beneficial in reducing blight and maintaining the aesthetics of the community; upgrading of residential rental units to meet health, safety and fire codes and revenue enhancement.
2. Continue review work to meet AMAR (Audit of Minimum Assessing Requirements). This is in accordance with State Tax Commission guidelines for evaluation of Assessing Administration practices of local governmental units. To meet this objective, the department requires a residential appraiser position.
3. Consolidate property files into a new filing system, creating central information repository to facilitate departmental functions and interdepartmental use and public access.
4. Make contact with suspected “estate” properties within sixty days to assist with the timely filing of property documents and city ordinance required registrations.
5. Electronically import transfer instruments from the Macomb County Register of Deeds, in order to reduce paper filing and supply costs.
6. Continue the elimination of hardcopy property record cards, utilizing assessing software at 100% potential to maintain assessment records and roll. Use of electronic storage as much as allowed by State statutes.
7. Conduct field visits on properties throughout the year in accordance with the State Tax Commission’s recommendation of 20% per year.



FUNDING LEVEL SUMMARY			
	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Supplies	\$ 6,040	\$ 6,980	\$ 6,385
Other Charges	\$ 298,698	\$ 301,625	\$ 309,350
Total	\$ 304,738	\$ 308,605	\$ 315,735

PERFORMANCE INDICATORS	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Assessment Notices Processed	14,238	14,200	14,200
Property Transfer Affidavits Processed	935	1,200	1,200
Homestead Affidavits	704	500	500
Homestead Rescinds	425	500	500
Deeds and Land Contracts Process	1,646	1,750	1,750
Local Unit PRE Investigation & Denial	2	20	20
State PRE Denial Processing	48	15	15
Board of Review Appeals	161	225	225
Poverty Applications Processed	16	25	25
Tax Tribunal Hearings Attended	6	5	5
Equalization Factor	1.000	1.000	1.000



General Fund – 210 City Attorney

The Department of Law is accounted for in the General Fund. The Director of Law serves at the pleasure of City Council on a contractual basis. He is the chief legal advisor as attorney for the City of Eastpointe, including all departments and offices thereof, in all matters relating to their official powers and duties. The Director of Law, either personally or through designated assistants, performs all services incident to the Department of Law. Those services include, but are not limited to, attending all City Council, Planning Commission, and Zoning Board of Appeals meetings; researching and drafting written legal opinions when requested by the Council, the City Manager, or the director of any department; prosecuting or defending all suits or cases to which the city may be a party; prosecuting all offenses against the ordinances of the city or the state, as required by law; preparing all contracts, bonds and other instruments in writing which concern the city; and performing such other duties of a legal nature as the Council may require.

FUNDING LEVEL SUMMARY			
	2021/2022 Actual	2022/23 Budget	2023/24 Proposed
Total	\$287,614	\$276,000	\$323,000

2022/23 PERFORMANCE OBJECTIVES

1. To continue the provision of outstanding legal services in an efficient, competent, and cost effective manner.
2. To advise and assist the City Council and the various city departments on important legal matters and to keep the council apprised of relevant developments in the law.
3. To advise and assist various other boards and commissions regarding legal issues that may arise at meetings, and to provide opinions and advice when appropriate or requested.
4. To reduce litigation against the city, its departments and employees, through strategic legal planning and direct pre-emptive measures.
5. To prosecute code violations in a timely manner and to reduce the time period in which code compliance is achieved.
6. To be readily available, including evenings and weekends when necessary, to answer legal questions and to provide advice.



PERFORMANCE INDICATORS	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Regular City Council meetings attended	24	24	24
Special City Council meetings attended	10	10	10
Public hearings attended	15	3	3
Ordinances and amendments prepared	5	10	10
Number of open lawsuits	14	7	7
Number of closed lawsuits	10	34	7
Hours spent on city business	4,267	4,000	4,000



**General Fund – 215 Clerk’s Department
262 Election’s Department
263 RCV Implementation**

The City Clerk is a Charter established department and is responsible for many diverse functions of the city, acting as both an internal and external office. All city offices, residents, community associations and businesses benefit from the services offered by this office. The City Clerk’s Office services the community with integrity and a dedicated community spirit. We are committed to providing quality service to our citizens.

In Eastpointe, the City Manager is the City Clerk by Charter, with the Deputy City Clerk responsible for the day-to-day operations. As “Keeper of the Records”, the Clerk maintains and/or records the following documents: all contracts and minutes for all boards and commission meetings. The Clerk’s Office is responsible for processing business licenses, snow removal permits, handbill licenses, bicycle licenses, ice cream and dog licenses and kennel permits. The City Clerk administers the Oath of Office and maintains custody of the City Seal.

The City Clerk by virtue of state law is Eastpointe’s Election Coordinator. It is the sole responsibility of the City Clerk’s Office to register voters, process absentee ballot applications, hire, train and supervise precinct workers, tabulate election results, verify nominating petitions, perform accuracy tests on the voting equipment and programs to detect errors prior to each election and to be of assistance, if needed, by the County Board of Canvassers for each election. The elections scheduled for FY 2023/24; Local Mayoral Primary – August 8, 2023, General Local Election (2 Council/1 Mayor) – November 7, 2023 and the Presidential Primary – February 27, 2024.

All businesses both commercial and residential must be registered in the Office of the City Clerk. The business registry is annually maintained to ensure that information utilized by various city offices and citizens is accurate. Licenses are issued upon payment of fees, submission of all various applications/insurance requirements and building and fire inspection approvals. The Clerk’s Office works in conjunction with the Police Department in the licensing of massage businesses, tattoo businesses, used car sales, ice cream trucks, snow emergency parking permits, precious metal & gem dealers, and peddler/vendor (door-to-door sales).

All dogs that are 4 months and older must be licensed. Annual renewals of licenses may be purchased during the month of January/February and are due by March 1st, to avoid any late fees. For the convenience of our residents, the city also offers a 3-year license for dogs whose rabies vaccination qualifies. New residents and or new dog owners may purchase current tags, without penalty of late fees, if purchased within 30 days of moving into the city or acquiring a new animal. This program serves the citizens as a lost and found system, in the event that a dog

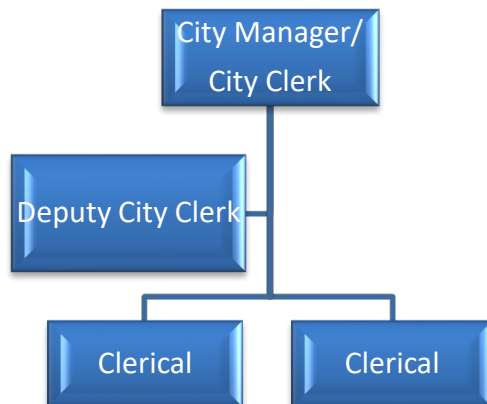


is running at large. Currently there is a three-dog limit per residence, however, the clerk’s office will accept and process kennel requests from grandfathered pet owners who fall under certain circumstances to house more than three dogs. These programs also ensure that all dogs have received their mandatory vaccinations, thus ensuring the health and welfare of our city residents. To further protect the safety of our residents, the clerk’s office also works in conjunction with the City Attorney’s Office and law enforcement to ensure that all pet owners that are in violation of the animal ordinance or have an animal that has been deemed “vicious” by an appropriate court of authority, have met the requirements to continue possession of the dog.

In addition to all above duties, when visiting city hall, the clerk’s office is the first department accessible to the public. The clerk’s office serves as the city’s information area for numerous items including routing the residents to the correct service in the building, recycling and rubbish schedule/information, relaying phone numbers for various types of public assistance to residents as requested, and providing city maps and directions to other city buildings, county offices, and/or various businesses in the area.

STAFFING SUMMARY

- 1 City Clerk/City Manager
- 1 Deputy City Clerk
- 2 Clerks (full-time)
- 1 Part-Time Clerk (as needed)
- 18 Election Chairpersons
- 56 – 75 Inspectors





SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2022/23

In November 2022, ballot proposal 22-2 amended voting policies through a Constitutional amendment. The State is finalizing the law which includes the requirements and process of implementation of this amendment. The start of early voting and the addition of another ballot drop box will have a financial impact in the operation of elections moving forward. The State has developed grants and reimbursement programs for specific costs, which will be utilized.

FUNDING LEVEL SUMMARY			
Clerk’s Department	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Personnel Services	\$160,077	\$180,307	\$122,454
Pension - OPEB	\$0	\$0	\$0
Supplies	\$20,355	\$20,000	\$15,000
Other Charges	\$15,796	\$4,650	\$14,850
Total	\$196,228	\$204,957	\$152,304
Election Department (with RCV Implementation)	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Personnel Services	\$145,481	\$171,821	\$247,680
Pension - OPEB	\$172	\$0	\$0
Supplies	\$28,739	\$27,000	\$34,000
Other Charges	\$5,678	\$7,500	\$19,500
<i>RCV Implementation</i>	\$25,493	\$483	\$400
Total	\$205,563	\$206,804	\$301,580



2023/24 PERFORMANCE OBJECTIVES

1. Continue to reduce election costs through the use of technology.
2. Develop and implement City-wide record and information management program.
3. Administer the election in a manner that provides the residents an efficient, fast and voter-friendly process.

PERFORMANCE INDICATORS	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Dog licenses issued	1,752	2,000	2,000
Kennel licenses issued	15	15	15
Vicious dog licenses processed	0	0	0
Bike licenses	2	10	15
Process business registrations	825	855	855
Late notices/business licenses	817	450	300
Administer elections	1	2	3
Process & issue absentee ballot requests	3,625	12,000	14,500
Voting registration processing:	-	-	-
Registered voters	27,525	28,100	26,000
New registrations	3,577	2,409	3,500
Cancellations	3,352	2,313	1,500
Voter history updates	3,364	3,916	3,500



The Insurance Department captures expenses for the General Employee portion of retiree health care contribution into the Retiree Health Care Trust, City Hall’s portion of Workers Compensation expense and City Hall’s portion of General Liability expense.

SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2022/23 Budget

Retiree Costs – budgeted expenditures reflect updated actuarial amounts for non-public safety general employees. Expenditures are a decrease from FY23 health care contributions, reflecting the healthcare coverage changes implemented in January 2022.

Workers Compensation – budget reflects estimated premiums for non-public safety general employees.

General Liability – budget reflects estimated premiums for non-public safety general employees.

2023/24 PERFORMANCE OBJECTIVES

1. To review, recommend and implement cost saving proposals for all insurances.

FUNDING LEVEL SUMMARY			
	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Retiree Costs	\$623,340	\$539,921	\$309,783
Workers Comp Insurance	\$ 2,745	\$ 15,937	\$ 15,937
General Liability Insurance	\$ 27,886	\$ 31,344	\$ 31,700
Total	\$653,971	\$587,202	\$357,420



General Fund – 228 and 271

The Department Citywide (299) is an activity found within the General Fund. This department is a funding source responsible for costs that are not specifically associated with a city department or are primarily expenses for operating city hall, i.e. utility costs, telephone costs, building maintenance, etc.

The city’s information technology functions are recorded in the IT Department (228), including general information technology expenditures and hardware purchases. Consolidating computer tasks, resulting in lowered costs for individual departments and the city, is one goal of the IT Department. This organized approach involves generalized cost-containment programs and efficiencies of scale.

Significant Issues – Network and data security threats continue to be a major focus for the IT Department. Our contractor proactively addresses these concerns and has implemented additional security features for logging-in and for email accounts. The risk of not prioritizing IT security is the instability of city services and security of city information. This department balances authorized access with intrusions and intends to detect and regulate those that would harm city operations.

STAFFING SUMMARY

None.

FUNDING LEVEL SUMMARY			
	2021/22 Actual	2022/23 Budget	2023/24 Proposed
228- Other Services & Charges	\$232,153	\$270,786	\$264,486
Capital Outlay	\$6,520	\$25,000	\$25,000
Total	\$238,673	\$295,786	\$289,486
271-Other Services & Charges	\$ 284,919	\$ 271,423	\$ 273,500
Capital Outlay	\$ 3,000	\$ 0	\$ 0
Personnel Services	\$ (2,730)	\$ 39,956	\$ 31,651
Pension-OPEB	\$ 956,041	\$ 875,682	\$ 845,046
Debt Services	\$ 287,573	\$ 286,481	\$ 290,235
Total	\$1,528,803	\$1,473,542	\$1,440,432



SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2022/23

- The IT Contract awarded in 2021 reflected an additional staff person assigned to the City based on the needs of the Departments.

2023/24 PERFORMANCE OBJECTIVES

1. Analyze and assess the information technology needs of each department and prioritize requests accordingly.
2. Train and prepare specifically for information technology needs related to election equipment and security.
3. Continue to update technology and security features available to maintain and ensure efficiency and security of information and systems.
4. Provide the necessary assistance to departments for repairs and updates essential to department performance.



General Fund – 301

The police department provides 24-hour patrol and emergency response to all citizens who reside, work, and travel throughout the city. The officers are responsible for responding to calls for service that may include any crime, accidents, suspicious situations, and civil matters. They are responsible for arresting criminals, enforcing traffic laws outlined in the Michigan Motor Vehicle Code, and performing various community outreach services. The primary goal of the Police Department is to maintain the peace and create a warm and welcoming environment for all.

The Mission of the Police Department

It is the mission of the Eastpointe Police Department to relentlessly pursue professional excellence by challenging the status quo in leadership, education, and accountability. We will promote partnerships with the community to remove threats and blight to enhance safety and quality of life.

Staffing

The Police Department is the largest department in the City of Eastpointe and employs 44 sworn officers. The department consists of the following full time and part time budgeted employees:

- Director of Public Safety (1)
- Deputy Police Chief (1)
- Lieutenants (5)
- Sergeants (5)
- Police Officers (32)
- Code Enforcement (1)
- Police Service Aides (8)
- Animal Control Officer (1)
- Police Reserves (15)
- Administrative Secretary (1)
- Clerks (3)
- Property Officer (1)
- Porter (1)
- Crossing Guards (4)
- Chaplains (3)



The Director of Public Safety is appointed by the City Manager and is responsible to oversee the overall operations of the Police and Fire Departments. The department consists of the following main components:

Patrol

The **patrol division** is overseen by the Deputy Police Chief. The supervisors and patrol officers work 12-hour shifts. The primary functions of all road patrol officers are to patrol the geographical areas of Eastpointe and answer calls for service that are reported to the dispatch center. In addition, it is the responsibility of all officers to work in conjunction with the community members identifying issues and developing solutions to resolve them. The Police Officers are supervised by a Lieutenant and /or Sergeant, who act as the Commanding Officer of the day during the course of their shift work.

Police Service Aides work under the direction of the Patrol Commanding Officer. These part-time employees manage the front desk of the Police Department and greet and guide citizens who visit the department. They are also tasked with assistance of in-station duties, monitoring prisoners, accepting bond money, entering and retrieving information in the computer system, answering non-emergency calls, and maintaining other computerized records. Many Police Service Aides are interested in the criminal justice field and their duties and responsibilities help foster their future goals.

The **Code Enforcement Officer** is responsible for the investigation of abandoned vehicles, inoperable vehicles, littering and parking enforcement. This position also serves as a substitute crossing guard when needed and assists with the transportation of department vehicles in need of repair. The Code Enforcement Officer is assigned a variety of duties when needed and is supervised by the commanding officer of the day. The police code enforcement officer is separative from the building code enforcement officers.

The Animal Control Officer is responsible for the investigation of all complaints which involve animals. In addition, this position is responsible for transporting deceased animals to the Macomb County Animal Shelter. The Animal Control Officer is responsible for investigating applications for kennel permits and quarantine procedures of animals involved in bite complaints. The Animal Control Officer works in conjunction with the County Animal Control and networks with other animal rescue groups. The Animal Control Officer is supervised by the commanding officer of the day. The Animal Control Division is part of the police operations, however serves under a separate budget.

Support Services

The Support Services division is overseen by a Lieutenant who supervises five Detectives. One of the Detectives is assigned to work in conjunction with the schools, investigate juvenile matters, perform traffic safety duties, and manage the four part-time Crossing Guards.



Criminal Investigations (Detectives)

The Detective Bureau is responsible for the detection and arrest of criminals, the investigation of criminal offenses, the locating missing persons, testifying in district, circuit, and federal courts, the recovery of stolen property, executing search warrants, and acting as the department representative in extradition proceedings. Members of this unit develop criminal cases, prepare warrant authorizations, and submit them to the County Prosecutor's Office for review. They are also responsible for the investigation of all incidents involving juveniles. The Detective Bureau processes all petitions filed by the department with the Juvenile Division of the Probate Court on persons under eighteen (18) years of age involved in unlawful activities. The Property Clerk works under the direction of the Detective Bureau Lieutenant and is responsible for the proper handling and record keeping of all evidence and property taken in by the police department.

Violent Crimes Task Force (FBI)

One detective is assigned three days per week to work with the Macomb County Violent Crimes Task Force headed by the FBI. The officer works in conjunction with other local agencies and assists them when violent crimes occur within their respective cities. This task force has been directly responsible for identifying and arresting violent offenders in our community. The FBI funds all the overtime and vehicle for the officer.

Special Investigations Unit

The Special Investigations Unit is comprised of a sergeant and two police officers. This unit is directly responsible for investigating narcotic crimes, gambling, prostitution, surveillance and other covert assignments. The unit works in conjunction with other local, state, and federal agencies.

Drug Enforcement Administration (DEA)

One police officer is assigned to work undercover for the Drug Enforcement Administration (DEA). This officer receives specialized training on the federal level and works in conjunction with our drug unit and other local, state, and federal agencies. The DEA is responsible for reimbursing the city for all overtime incurred by the officer that is assigned to the unit.

Records Supervisor/IT Specialist

The Records Supervisor/IT Specialist is in charge of the day to day operations of the Records Division. The primary duties of the supervisor are to oversee gun registrations, FOIA requests, and purging police reports. The Records Supervisor is also responsible for the data on the body worn cameras, the in-car police cameras, mobile data computers, modems, department cameras, computers, phones, key fobs, troubleshooting issues, and developing replacement plans for all computers, printers, modems, and software.



Records Bureau

The Records Clerks are responsible for receiving all department complaints, the daily, monthly, and yearly tallying of all department complaints and violations issued, and the keeping of records pertaining to department activities. The Clerks maintain gun registration files as required by state statute. The Clerks are charged with the keeping of accident records and disseminating same and the processing of Freedom of Information Act (FOIA) requests. The Clerks are responsible for receiving of and accounting for monies that come into possession of the department. Clerks are also assigned various other duties as needed and report to the Records Supervisor.

Police Reserve Unit

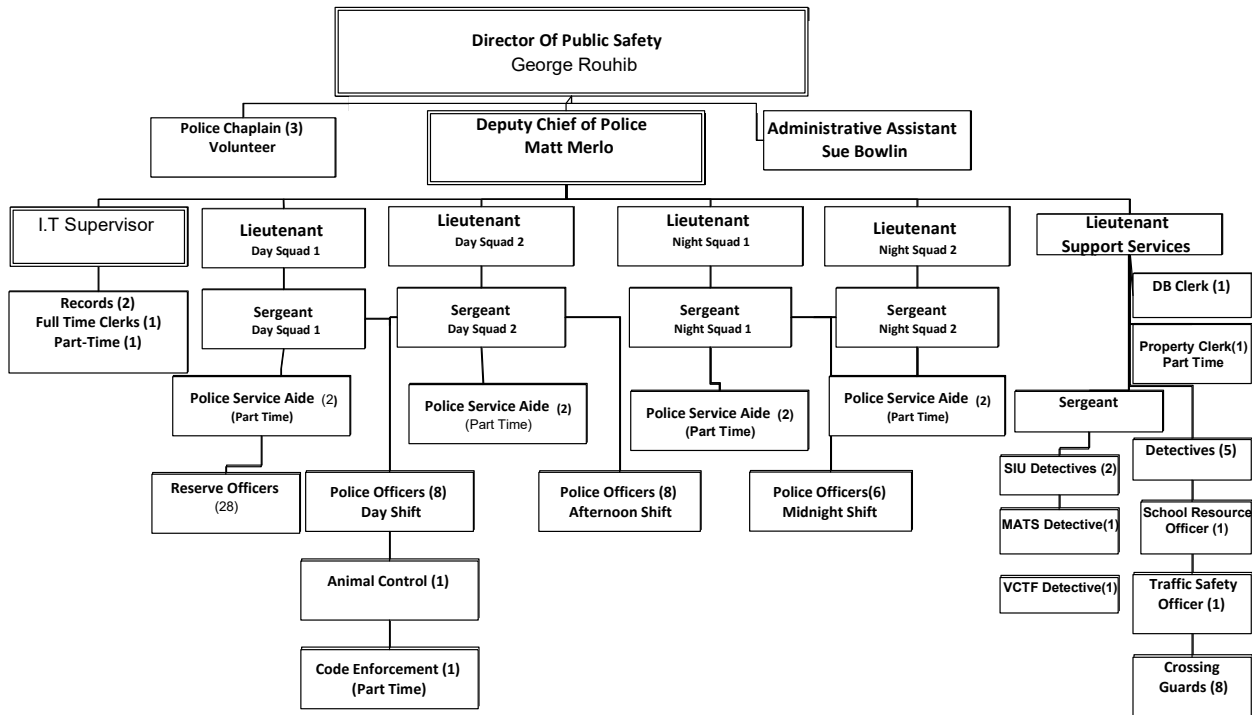
The Police Department consists of 15 Police Reserves who assist in patrolling special events, sporting events at the high school, and all city parks. Each Police Reserve has to complete the Reserve Police Academy that consists of several weeks of professional training. The Police Reserves also have specially trained officers who are trained in riding police bikes and are committed to community policing.

Chaplain's Unit

The Chaplains Unit consists of four chaplains who have graduated from an approved Chaplain's Academy. Three chaplains are assigned to the police department while one is assigned to the fire department. All chaplains are trained in Critical Incident Stress Management and other areas of law enforcement. Our chaplains are utilized to comfort families that suffer loss. They are also used in conflict resolution matters and are responsible for fostering relationships with the public and promoting the department. They also work with our employees and comfort them when needed.

2023/2024 PERFORMANCE OBJECTIVES

- 1.To constantly interact and communicate with our citizens and identify community issues and resolve them as a collective group.
- 2.Create a warm, welcoming and safe environment through proactive patrols, selective enforcement, creating specialized units, and conducting thorough investigations.
- 3.Recruit and retain professional employees and provide them with continuous training and opportunities to grow within the department.



SUMMARY OF BUDGET CHANGES (101-301 Police Fund)

Significant Notes — Compared to 2022/2023 Budget

Staffing Levels—The staffing levels will be increased by one officer who will be assigned to the Eastpointe Community Schools. The school will pay 75% of the officer’s salary. Fifty percent of that is grant funded.

Building Improvements will be significantly reduced in the hopes of a new police/court complex.



FUNDING LEVEL SUMMARY			
	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Personnel Services	\$6,325,317	\$6,515,874	\$6,635,280
Pension-OPEB	\$3,285,358	\$3,263,228	\$3,069,798
Supplies	\$151,125	\$152,429	\$121,365
Other Charges	\$1,607,394	\$1,673,891	\$1,429,757
Other Expenses			
Capital Outlay	\$277,709	\$420,591	\$594,805
Total	\$11,646,903,	\$12,126,013	\$11,851,005

PERFORMANCE INDICATORS-Police (Stats are compiled by calendar year)

Performance Indicators (Workload)	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Total Calls for Service	24,991	27,725	28,200
Total Arrests	1,489	1,485	1,650
Citations Issued	9,786	12,600	12,050
Traffic Accidents	507	598	615
Fatal Accidents	2	1	1
Criminal Cases Assigned to Detectives	1,805	2,701	2,875
Felony Warrants Obtained	586	739	720
Liquor Control Investigations	26	50	45
Motor Vehicle Theft	170	258	193
Murder/Manslaughter/Negligent Homicide	2	5	2
Robbery	40	34	36
Burglary	118	117	114
Total Reported Crime Incidents (MICR)	3,004	3,633	2,995



General Fund – 430

The Animal Control Division consists of one full time and one part time employee who are certified by the Department of Agriculture. The Animal Control Officers are responsible for the health and safety of all animals and investigate all complaints involving abuse or neglect. In addition, this position is responsible for transporting deceased animals to the Macomb County Animal Shelter. The Animal Control Officers are responsible for investigating applications for kennel permits and quarantine procedures of animal involved bite complaints. The Animal Control officers work in conjunction with the County Animal Control and networks with other animal rescue groups. The Animal Control Officers are supervised by the command officer of the day and are part of the police operations. This division has a separate budget.

2023/24 PERFORMANCE OBJECTIVES

1. Consistently educate the public on animal control issues
2. Seek grant opportunities in order to enhance the program
3. Continue to network with other animal activist groups in order enhance the quality of life for all animals.
4. Develop educational literature and programs for the public
5. Maintain detailed records for the Department of Agriculture

SUMMARY OF BUDGET CHANGES (101-430-Animal Control)

Highlights of the 2023/24 Budget

Personnel Services-The budget for the 2023/24 outlines a part time Animal Control Officer in the amount of \$26,689.50. The part time officer will assist the full-time officer and will work some weekends in order to better manage complaints. In addition, the part-time Animal Control Officer will work later on in the evenings where the full-time officer is off duty. This will increase efficiency and allow the police officers to remain in service. The city has a large volume of dogs and it is difficult for one individual to manage all of the complaints and compliance checks.



Animal Control

2023/2024

FUNDING LEVEL SUMMARY			
	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Personnel Services	\$91,051	\$115,391	\$185,735
Pension – OPEB			
Supplies	\$20,325	\$13,150	\$12,525
Other Charges	\$29,610	\$23,500	\$34,050
Capital Outlay	\$19,900	\$9,550	\$500
Total	\$151,886	\$161,591	\$232,810

PERFORMANCE INDICATORS 2023/24

Performance Indicators (Workload)	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Total Calls for Service	571	591	601
Citations Issued	198	218	228
Intakes/Dogs/Services	236	203	210
Intake/Cats/Services	36	24	22
Intake/Wild Animals/Services	46	43	45



The Eastpointe Fire & Rescue Department responds to all reported fires, high priority medical emergencies, rescue situations and hazardous material incidents. The fire department members are highly trained fire fighters and paramedics. They take great pride in their ability to mitigate any emergency in a professional and efficient manner. The Fire Chief-oversees overall fire department operations, conducts fire investigations and fire inspections. The Deputy Fire Chief/Fire Marshal conducts fire investigations and fire inspections, as well as, administrative oversight of departmental training and recordkeeping. The Fire Chief, Deputy Fire Chief/Fire Marshal and fire fighters also participate in public fire prevention programs.

The fire department was first established in 1921, to provide basic fire protection to the city and its residents. Since that time, the department has evolved in to a full-service organization. The department also has members trained to the hazardous materials operations level that can assist the Macomb County Hazmat Team. One member belongs to the Macomb County Technical Rescue Team. The department currently has one member instructing at Macomb Community College Fire Academy and one member instructing at Oakland Community College Fire Academy. These two members are providing the framework for our future firefighters.

In 2022/2023, three department members completed Fire Officer training and are qualified to assume the duties as a Fire Officer. Two firefighter/paramedics are Emergency Medical Services Instructors and provide, required, in house continuing education training for our paramedics. Finally, the Fire Chief position was brought back into the ranks and the Fire Marshal position was re-designated as Deputy Fire Chief/Fire Marshal.

The Fire Department responds to medical emergencies using non-transport, advanced life support engines. Medical transport is conducted by a private ambulance company. In cases of priority one transport, one firefighter/paramedic rides to the hospital and assists the ambulance crew.

The Eastpointe Fire Department's operational components are comprised of fire suppression, emergency medical services and fire prevention/investigations.

The Fire Chief is appointed by the City Manager and is presently the chief administrator for the department. The primary duty of the Fire Chief is to organize, manage, and control all divisions and activities of the department. This is accomplished through the establishment of rules, policies, regulations and guidelines necessary for safe and efficient operations. The Eastpointe Public Safety Director is responsible for resource and budget management of the department and is also the city's liaison to the Macomb County Emergency Management Office. The Public Safety Director's authority to oversee emergency and fire scenes is derived from Public Act 207 (1941).



The Eastpointe Fire & Rescue Department Mission Statement: **“We are dedicated to the protection and preservation of life, property and the environment for the Community of Eastpointe. This is accomplished by effectively utilizing modern technology, and practices of fire suppression, rescue, and prevention.”**



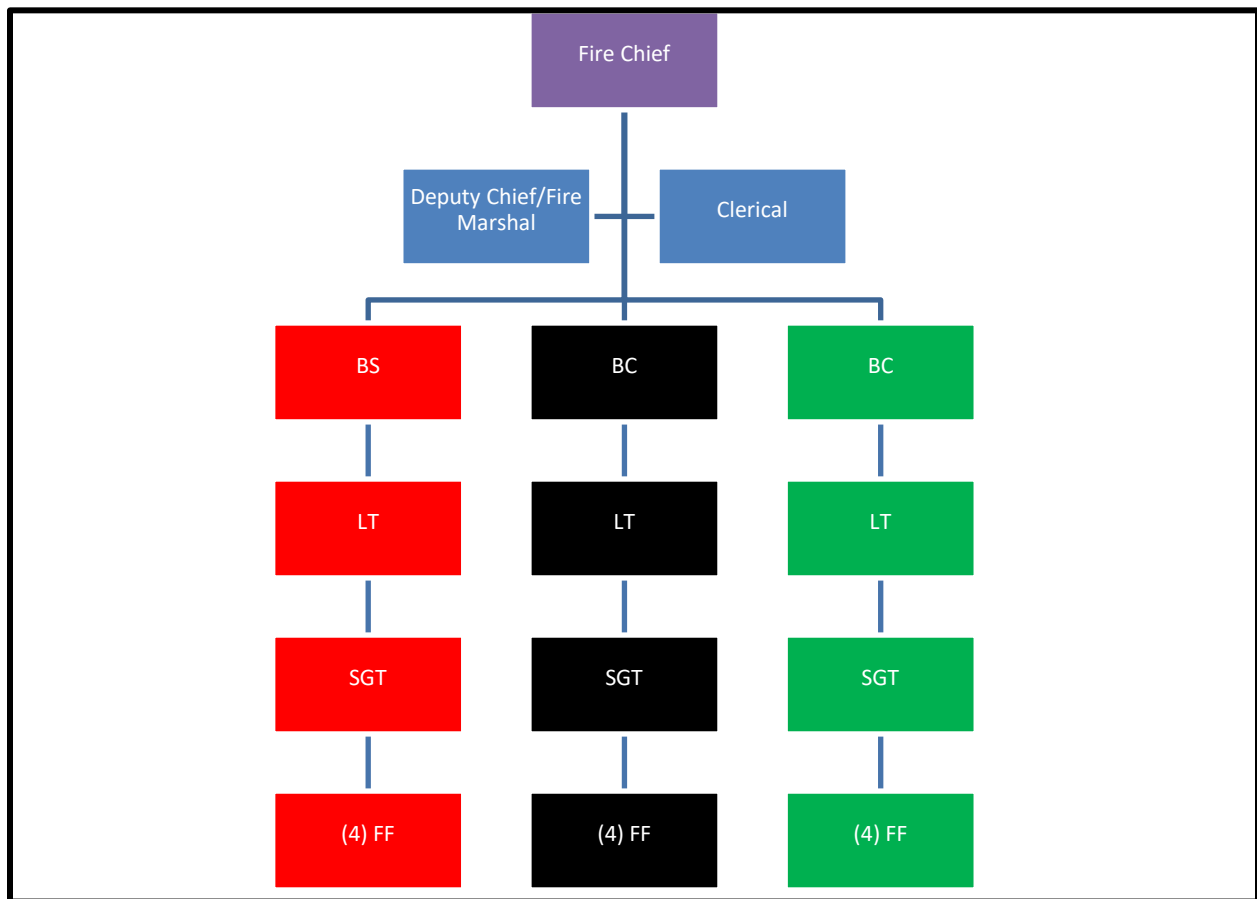
STAFFING SUMMARY

- 1 Fire Chief
- 1 Deputy Fire Chief/Fire Marshal
- 3 Battalion Chiefs
- 3 Fire Lieutenants
- 3 Sergeants
- 12 FF/Paramedics
- 1 Clerk (Part time)



Fire Department

2023/24



Summary of Budget Changes

Significant Notes-Compared to 2022/2023 Budget

Personnel Services – The staffing levels for the 2023/2024 budget was reduced back to \$880,656 to reflect full staffing without adding additional positions.

Overtime/Staffing –The overtime budget will be increased by \$6,995 from the previous budget year based on contractual language, projected expenses and low staffing levels.



Building Improvements- This account will be decreased by \$63,781 from the previous year. The department has made several building improvements over the previous years and are nearing completion.

Operating Equipment-This account was decreased by approximately \$15,900. The department will be utilizing unused personnel costs from the current budget to purchase two new Life Pak-15 cardiac monitors.

Vehicle Lease Payment-The budget will reflect leasing a new vehicle for the Deputy Chief/Fire Marshal and the Battalion Chief. The cost of these leases are approximately \$660 per month each, which includes the maintenance agreement.

Department Vehicles-Engine-1 will be replaced on the 2022/2023 budget with the assistance of a \$600,000 grant to help offset the purchase price. Engine-1 was purchased in 2004 and is near the end of its useful life. This apparatus has 85,406 miles and 11,127 engine hours. In addition, it is costing approximately \$1,500.00 per month in repair and maintenance costs over the last 24 months. A replacement engine will cost the city approximately \$342,555 and will last approximately 20-22 years if properly maintained. Currently, delivery will be 720 calendar days from date of purchase.

2023/2024 Performance Objectives

Personnel Training – Continue to improve educational opportunities to enhance professional development with a focus on succession planning. This will help increase performance standards while improving the quality and continuity of services provided.

Fire Prevention – The department will continue to work with the Michigan State Fire Marshal, as well as private grant funding, to facilitate smoke detector availability and installation within our community. In addition, our fire prevention program in the schools will continue with an emphasis on smoke detectors and general home safety topics.

Mutual-Aid Training - Eastpointe participates in auto-aid fire responses with both Roseville and St Clair Shores. Mutual-aid training with our partners is a beneficial and effective means to utilize all available resources. Eastpointe will initiate, schedule and invite participation in training with our auto-aid partners during the next fiscal budget year.

Technology Utilization – The department has completed an overhaul of the reporting and file management system. Focus will continue to push the department forward in use of technology in training and greatly improved compliance and record keeping.



Fire Department

2023/24

FUNDING LEVEL SUMMARY			
	2021/2022 Actual	2022/2023 Budget	2023/2024 Proposed
Personnel Services	\$3,305,514	\$3,651,923	\$3,589,503
Pension-OPEB (new subcategory)	\$1,679,114	\$1,741,810	\$1,658,595
Supplies	\$111,420	\$188,160	\$113,955
Other Services/Charges	\$432,223	\$550,092	\$508,651
Capital Outlay	\$156,784	\$898,250	\$ 78,444
Total	\$5,685,055	\$7,030,235	\$5,949,148

PERFORMANCE INDICATORS <i>Statistics are based on calendar year</i>	2021/2022 Actual	2022/2023 Budget	2023/2024 Proposed
EMS Incidents	4,567	4,785	5,033
Fire Incidents	1,590	1,476	1,750
Fire Investigations	87	84	85
Commercial Property Inspections	469	409	450
Training hours	7,804	4,675	8,000



Divisions within the Building Department

Building – 101-371

Rental Inspection – 101-372

Planning – 101-400

Home Demolition – 101-730

Blight Removal – 101-732

The Building Department provides many services to our citizens including administration of the Michigan Building Codes to safeguard the public safety, health and general welfare of the community, rental inspection program, home demolition and blight removal.

All inspections should be funded through permit fees charged to permit holders; rental inspection fees charged to the property owners and code enforcement should be funded by administration fees charged to those who violate the code of ordinances.

Expenses for Planning Commission, ZBA and dangerous building cases should be charged accordingly to the applicant to cover any costs associated with the service.

Building: This division receives construction permit applications, reviews construction plans and documents and issues the appropriate permits for the erection and alteration of residential, commercial and industrial buildings. The division is also responsible for providing inspections of various premises and requires compliance with the provisions of applicable codes.

Planning and Zoning: This division administers the work of the Zoning Board of Appeals and Planning Commission, schedules required public hearings and facilitates the approval of all site plans and new development.

Code Enforcement: Administered by this department and includes the tasks of identifying long grass and weeds, snow covered sidewalks, rodent infestation, blight, junk vehicles, etc. Court citations are issued for violations and contractors hired to abate violations, when deemed necessary.

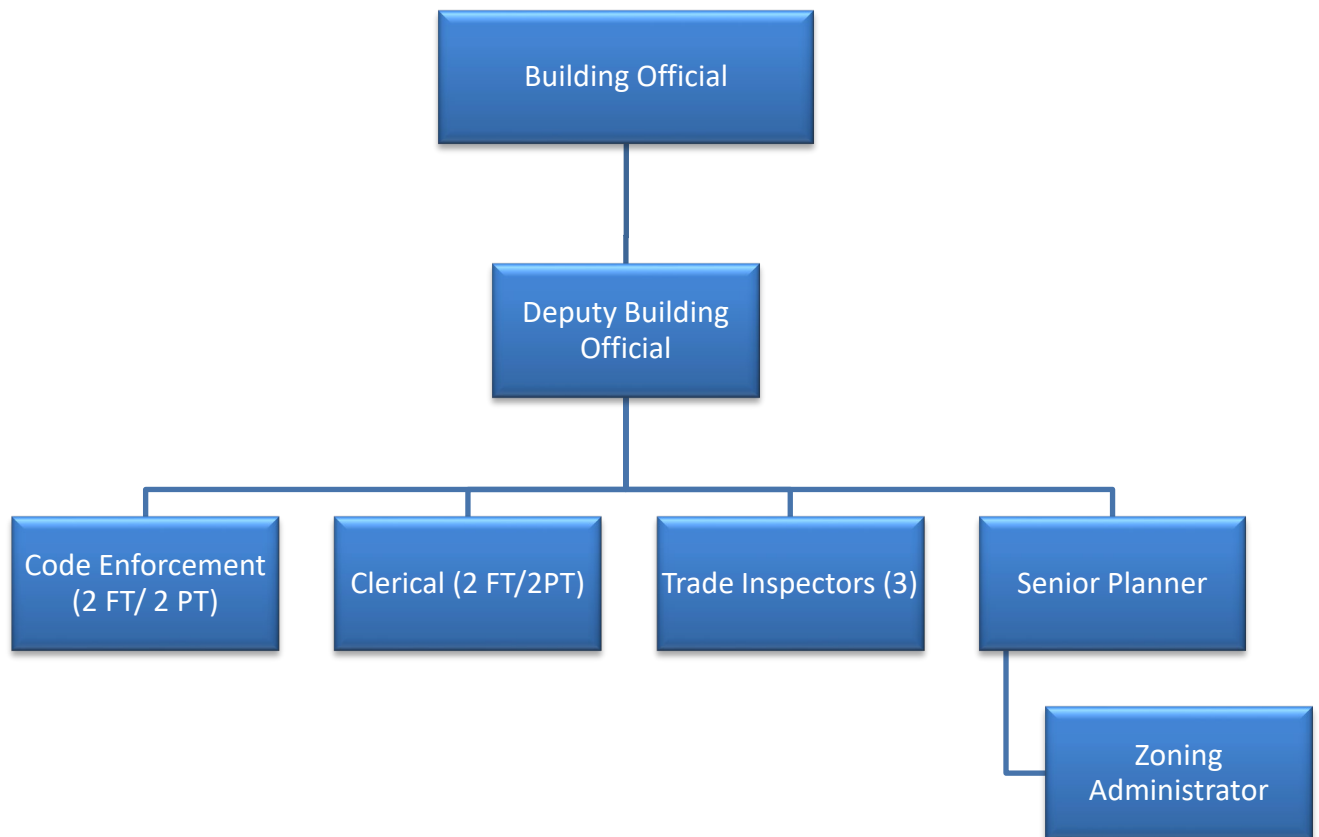
Dangerous Building process: Administered by this department and includes Dangerous Building and Show Cause hearings, to identify dangerous buildings and proceed to demolition, when approved by City Council.

Rental Inspection Program: Required by Ordinance to identify all rental properties in the city as well as all vacant structures to assure they are in a safe and sanitary condition and comply with the codes and ordinances of the city. Occupied rental properties are inspected on a biennial basis.



Staffing Summary

- 1 Building Official
- 1 Deputy Building Official
- 4 Code Enforcement Officers (2 FT/ 2 PT)
- 1 Senior Planner (Contract)
- 1 Zoning Administrator (Contract)
- 4 Clerical (2 full-time/2 part-time)
- 3 Trade Inspectors (Electrical, Mechanical and Plumbing)





SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2022/2023 Budget

Following a Building Department audit in 2021, it was determined there were long-term systemic issues that indicated the need to revamp the department by a professional team with the knowledge and experience to run a building department efficiently and effectively. In November 2021, City Council contracted with a firm to provide Building Department services for a two-year term.

As of November 4, 2023, the Building Department will be transitioning back to city provided services. A notice for the termination of services will be provided to McKenna by August 5, 2023 to comply with the Contract.

FUNDING LEVEL SUMMARY			
Building Division	2021-2022 Actual	2022-2023 Budget	2023/24 Proposed
371 Building Department	\$550,052	\$495,827	\$431,683
372 Rental Department	\$513,781	\$389,310	\$423,849
400 Planning	\$81,269	\$94,000	\$80,900
730 Home Demolition	\$24,586	\$85,000	\$35,000
732 Blight	\$191,128	\$133,151	\$304,316
Total	\$1,360,816	\$1,197,288	\$1,275,748

PERFORMANCE INDICATORS	2021/2022 Actual	2022/2023 Budget	2023/2024 Proposed
Building permits issued	2,221	2,750	2,750
Code enforcement cases initiated	4,024	4,000	4,000
Rental inspections performed	9,521	4,750	4,750
Vacant structure inspections performed	151	300	300
Rental certificates issued	1,348	1,950	1,950
Vacant structure certificates issued	12	40	40
Planning Commission applications processed	7	13	13
Zoning Board of Appeals applications processed	1	5	5
Dangerous building board cases processed	5	10	10



The Department of Public Works & Service provides many services to our citizens such as, manages all construction work in our ROW, maintenance of above and below ground assets in our ROW, including street repairs, street sweeping, snow and ice removal, maintenance of street name and traffic control signs, water and sewer services, water main repair, overseeing the sewer line repair, tree trimming and removal, oversight of rubbish and garbage collection and repair & maintenance of equipment and vehicles(except Police Department vehicles). The department also manages the repairs and maintenance of municipal buildings and sidewalk assessment program.

The Department has no specific budget, as all expenses are charged to the area where work is performed.

Staffing Summary

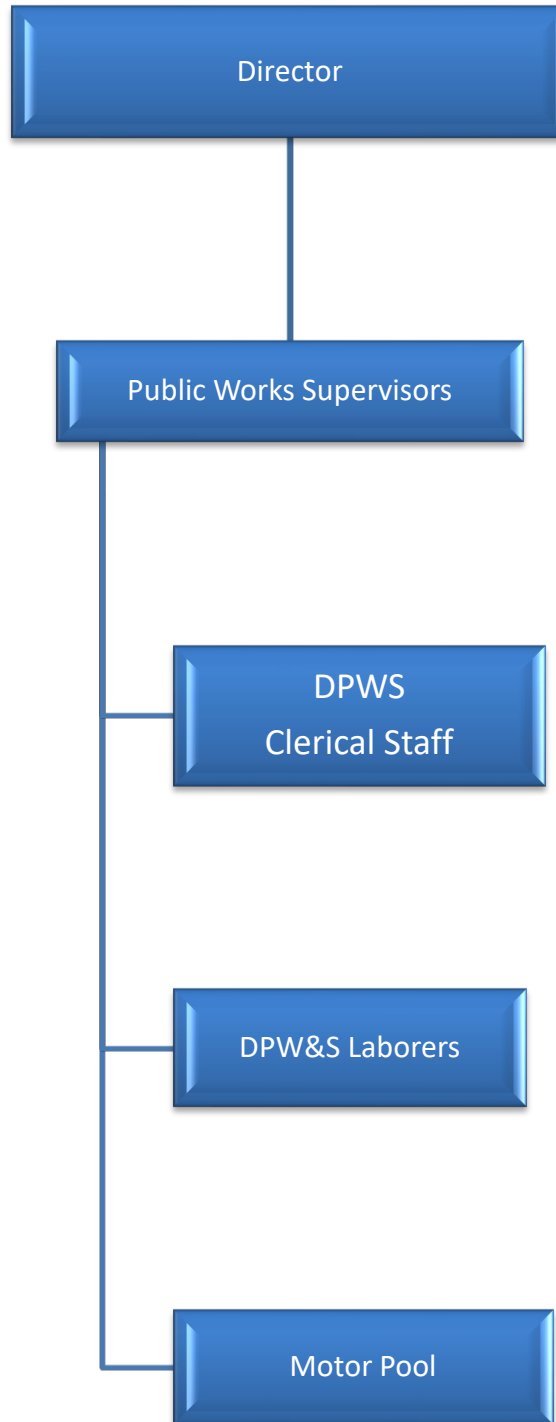
- 1 Public Works Director
- 3 Public Works Supervisors
- 2 Mechanics
- 15 Public Works Employees – (11 full-time, 4 part-time)
- 2 Clerical

The Department of Public Works & Service personnel perform work within the following areas, each of which has its own budget:

Major Streets – Fund 202
Rubbish Collection – Fund 517
Motor Pool – Fund 661

Local Streets – Fund 203
Water & Sewer – Fund 592
Parks Maintenance - 770
Building Maintenance

In addition, the personnel may be called upon to perform work throughout the city on an as needed basis, such as placing and removal of barricades for special events and parades, moving election equipment before and after an election, Sledding Hill maintenance and performing general maintenance at City Hall and other municipal buildings. When this occurs, the wages and related costs are charged to the appropriate budget.





General Fund - 770 Parks Maintenance

The Parks Maintenance Department is responsible for the oversight of the private contractors that perform the daily maintenance and to oversee the improvement projects of all City Parks. The city owns and operates eight (8) parks throughout the city:

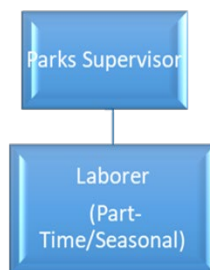
- Memorial Park;
- John F. Kennedy Park;
- Spindler Park;
- Roxanna Park;
- Shamrock Park;
- Rein Park;
- Fairlane Park;
- and Goetz Park

2023/24 PERFORMANCE OBJECTIVES

- Miscellaneous concrete and drainage work
- Pave parking lot at Memorial basketball courts
- Update lighting and resurface tennis courts at Spindler Park
- Continue removing deteriorating fencing

STAFFING SUMMARY

- 1 DPW Parks Supervisor
- 1 Laborer (Part-Time/Seasonal)





SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2022-23 Budget

This fiscal year the Parks Division at DPW will be focused on completing needed maintenance within the parks. The maintenance work to be completed this year includes removing deteriorating fencing that causes a safety hazard, completing drainage and concrete work to eliminate the flooding in the parks, paving the parking lot at the basketball court and updating lighting and resurface tennis courts at Spindler Park.

FUNDING LEVEL SUMMARY			
Personnel	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Personnel Services	\$124,943	\$90,456	\$101,854
Supplies	\$13,110	\$16,500	\$16,700
Other Services & Charges	\$423,271	\$658,450	\$645,900
Capital Outlay	\$175,387	\$131,411	\$125,000
Total	\$736,711	\$896,817	\$889,454



The city owns a building at 16600 Stephens Road which has been a teen center, a senior center and a temporary City Hall over the years. When the building became vacant, it was leased to a local non-profit who established a military museum. At the end of 2022, the City Council approved a 25-year lease, for \$1 per year. The non-profit is responsible for general maintenance, utilities and repair projects under \$5,000.

This budget reflects the anticipated repairs greater than \$5,000 that, going forward, the city will be responsible for.

SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2022/23 Budget

New capital expenditures for city owned building.

FUNDING LEVEL SUMMARY			
	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Building & Site Maintenance	\$ 1,080	\$ 5,000	\$ 44,550



Special Events

2023/24

The Special Events department records labor and benefit expenses for special events. These events have included Labor Day parades in September, High School Homecoming parades in October, Memorial Day Parades in May, and “The Gratiot Cruise” in June. Costs are accumulated and for non-city sponsored events, the service organization that requests the event reimburses the city for its staffing costs. These reimbursements are accounted for within Other Revenues.

The budget assumes the standard annual events will continue as in prior years.

SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2022/23 Budget

Personnel Services – Anticipating no changes.

Other Charges – Addition of expenditures for community events.

FUNDING LEVEL SUMMARY			
	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Personnel Services	\$ 17,334	\$ 21,914	\$ 20,392
Other Charges	\$ 6,000	\$ 3,500	\$ 13,500
Total	\$ 23,334	\$ 25,414	\$ 33,892



The Department of Public Works and Service (DPWS) maintains streets that are under the city's jurisdiction. Streets are designated by the State of Michigan as Local, Major or Trunkline. Funding is disbursed by the State based on formulas developed within Public Act 51 of 1951 as amended, with greater funding for major streets than local streets.

DPWS employees maintain the right-of way (ROW) by providing the following services, street sweeping, pot hole repair, snow & ice removal, replacement of street name and traffic control signs. The department also manages the contract for mowing of the medians and tree trimming/ removal. For specialty projects such as street resurfacing/reconstruction, traffic signal modernization and pavement marking, the city contracts out the work. Contract work and any construction projects are competitively bid.

SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2022/23 Budget

Revenue — The combined Act 51 Motorized Transportation Fund state projections in FY 2023/24 is \$3,863,314, which is a 3.1% increase.

The city has 20.25 miles of major streets and 79.53 miles of local streets under our jurisdiction. The city's roadway network was reevaluated in 2020 and the resulting ratings were 16% good, 76% fair and 8% poor. While most of the major streets are in fair to good condition or have federal funds programmed for its reconstruction in the next few years, several local streets are in very poor condition. It costs approximately \$2.6 million to reconstruct one mile of residential street.

Funds budgeted in Fiscal Year 2023/24 reflects an increase in major and local street fund, before transfers. The transfer from the major street fund to the local street fund was increased \$90,793. Major streets have sufficient funds for the next few year's projects and can allow more to be added into local streets where the real need is.

Both Major and Local street funds have more expense needs than funds available. The city relies heavily on Federal funding for most reconstruction projects on major streets. The city has reduced capital projects to the best of its abilities, however some needs cannot be ignored.

Expenditures – Except for capital projects, routine maintenance expenditures are relatively flat across the years.

Capital Projects 2023/24 Budget

- Road Projects Scheduled
 - Major Streets (city portion):
 - 9 Mile reconstruction, Gratiot to Tuscany - \$671,550.
 - 9 Mile administration (AEW), Gratiot to Tuscany - \$481,000.
 - 9 Mile design, Tuscany to Kelly Rd - \$202,195.
 - 9 Mile Right of Way acquisitions - \$100,000.



Major and Local Streets

2023/24

- Local Streets:
 - Concrete pavement repair program section 8 - \$799,000.
 - Paving Universal Avenue, Lincoln to Veronica - \$55,000.
 - Sprenger, CDBG mill and fill from Virginia to Boulder - \$130,000.

FUNDING LEVEL SUMMARY - MAJOR STREETS			
	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Revenue	\$2,882,301	\$2,893,355	\$2,982,086
Maintenance	\$ 406,777	\$ 517,771	\$ 545,733
Capital Projects	\$ 750,447	\$1,652,185	\$1,570,050
Transfer to Local Streets	\$1,200,000	\$1,300,000	\$1,390,793
Total Expenditures	\$2,357,224	\$3,469,956	\$3,506,576

FUNDING LEVEL SUMMARY - LOCAL STREETS			
	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Revenue	\$1,039,926	\$1,053,576	\$1,085,228
Transfer from General	\$ 0	\$2,871,351	\$ 0
Transfer from Major Streets	\$1,200,000	\$1,300,000	\$1,390,793
Total Revenue	\$2,239,926	\$5,224,927	\$2,476,021
Maintenance	\$496,271	\$ 610,159	\$582,495
Capital Projects	\$2,391,796	\$4,704,868	\$1,004,000
Total Expenditures	\$2,888,067	\$5,315,027	\$1,586,495

Performance Indicators			
	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Miles of streets in the city	99.78	99.78	99.78
Number of times all streets swept	5	5	8
After hours snow removal occurrences	20	13	13
Pothole patching-tons of patch used	150	200	200
Miles of right-of-way mowing	4.25	4.25	4.25



Pursuant to Public Act 279 of 1909, The Home Rule City Act, cities may establish a special assessment for the cost to operate and maintain street lights. To relieve the General Fund of these expenditures, a city-wide special assessment district was established. The Eastpointe City Council first adopted the Street Lighting Special Assessment in June 2013 and renewed it in October 2016 and March 2020, each for three years. A new Street Lighting Special Assessment will be approved for another three-year period.

The street lighting funds will be used to pay for the costs to operate and maintain street lights for FY24 through FY26 and the installation of approximately 10 new solar street lights in each of those years.

SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2022/23 Budget

Approximately 5 percent increase in operating costs from DTE reflecting new rates.

Additional capital expenditures for additional public lighting in FY23/24.

Renewal costs for new Street Lighting Special Assessment.

2023/24 PERFORMANCE OBJECTIVES

1. Collect special assessment revenues to cover street lighting costs and maintenance needs.
2. Continue installation of solar powered street lights.

FUNDING LEVEL SUMMARY			
	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Revenue	\$472,940	\$469,200	\$564,632
Other Charges	\$331,832	\$400,000	\$484,880
Capital Outlay	\$ 0	\$ 69,200	\$ 70,000
Change in Fund Balance	\$141,108	\$ 0	\$ 9,752



The position of Economic Development Manager is within the City Manager's Office and is responsible for the promotion of business and economic development interests within the City, with a particular focus on identifying resources for local business owners and for community assets, supporting the Downtown Development Authority (DDA), and interfacing with local, state and federal economic development agencies.

2023/24 PERFORMANCE OBJECTIVES

Continue the process of community and stakeholder engagement for the planned reconstruction of 9 Mile Road that began in 2022, and the Gratiot water main replacements starting in 2023, including new decorative light fixtures for the DDA, greening opportunities, parking solutions and other 'downtown' type improvements.

Supervise the Community Economic Development Association of Michigan (CEDAM) Fellow in identifying opportunities for grants and implementing programs to support residents and business owners, including enhancements to parks and green infrastructure.

Continue the City of Eastpointe's Redevelopment Ready Community Recertification (RRC) process through the State of Michigan's Economic Development Corporation (MEDC), including ensuring best practices are implemented in all planning, zoning and economic development activities.

Assist with Macomb County Community Development Block Grant (CDBG) Grant(s), including identifying potential projects based upon community needs and the Master Plan, submitting applications, and meeting the fair housing requirements.

Implement a comprehensive outreach program for current businesses, including scheduling personal site visits and meetings with owners to assess business climate issues and concerns, particularly with the ongoing reconstruction of 9 Mile Road and the replacement of Gratiot water mains.

Establish and maintain data on existing city businesses and vacant commercial buildings, including properties located within the Downtown Development Authority District, Opportunity Zones, and CDBG-eligible census tracts. Create a program to match willing owners of vacant buildings with potential business owners.

Provide administrative and marketing support to the Downtown Development Authority (DDA), including the Façade Improvement Grant Program, continued enhancements to the Children's Garden and maintenance of the DDA District.



The purpose of the Downtown Development Authority (DDA) is to correct and prevent deterioration in the business district, to authorize the acquisition and disposal of interests in real and personal property, to authorize creation and implementation of a development plan in the district, to promote economic growth of the district, and in general to increase property tax value where possible within the district.

2023/24 PERFORMANCE OBJECTIVES

These measures are taken from the DDA Urban Design Framework Plan and correspond to the National Main Street Program:

Design Goals & Objectives

1. Improve the overall appearance and function of buildings and streetscape in the downtown.
2. Provide sufficient, accessible and attractive parking conditions for businesses, visitors and residents in the downtown.
3. Create a downtown that is distinctive, visually rich and well organized.
4. Improve safety, traffic conditions and circulation.

Promotion Goals & Objectives

1. Work with the Eastpointe-Roseville Chamber of Commerce to promote downtown Eastpointe.
2. Promote the downtown in order to increase consumers' awareness of the downtown, as an identifiable area for shopping and business.
3. Develop joint merchandising and retail sales promotions among businesses.
4. Promote special events with the downtown.

Economic Restructuring Goals & Objectives

1. Maintain a healthy and vibrant retail and institutional mix that allows the downtown to be a desirable location.
2. Develop creative redevelopment concepts for underutilized properties with the downtown.
3. Phase out over time uses or buildings that have a negative impact on the downtown.

The State of Michigan enacted Act 57 of 2018, the Recodified Tax Increment Financing Act, effective January 1, 2019, which repealed Act 197 of 1975 and includes new reporting requirements for the Downtown Development Authority to the State of Michigan Department of Treasury.



The DDA received a Macomb County Placemaking Mini Grant for the installation of outdoor public art in the Children’s Garden. The DDA will continue to add enhancements to the Garden, and is planning to add marketplace amenities to the parking lot so as to host farmer’s markets, art shows and educational events in partnership with the Eastpointe Memorial Library.

STAFFING SUMMARY

Contract out maintenance



SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2022/23 Budget

- No significant changes.

FUNDING LEVEL SUMMARY	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Revenues	\$322,704	\$132,283	\$131,678
Appropriations	\$151,853	\$157,163	\$161,663
Net Revenue / Expenditures	(\$170,851)	(\$24,880)	(\$29,985)

PERFORMANCE INDICATORS	2021/22	2022/23	2023/24
Property Acquisition or Sale	1 (acquired)	1 (sold)	2 (acquired)
Façade Improvement Grants	0	2	3



The Michigan Indigent Defense Commission (MIDC) was created by legislation in 2013 after an advisory commission recommended improvements to the state’s legal system. The MIDC works to ensure the state’s public defense system is fair, cost-effective and constitutional while simultaneously protecting public safety and accountability.

In 2017 State Standards were created that were to be used in all Michigan courts. By 2018 the standards were implemented and the state provided grant funding for the additional costs. These funds are to be held in a separate fund and all costs are paid from this fund. If any funds are left over at year end, they are deducted from the next year’s grant payment. The grant tracking and reporting is managed by the Finance Department.

SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2022/23 Budget

The city entered into an agreement in FY22 with a Managed Assigned Counsel (MACC) to implement additional standards and assign court appointed attorneys. We have additionally added a part-time clerk to process attorney payments timely.

2023/24 PERFORMANCE OBJECTIVES

1. To implement new standards and meet reporting requirements.

FUNDING LEVEL SUMMARY			
	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Revenue	\$207,825	\$300,000	\$462,795
Expenditures	\$207,825	\$472,795	\$462,795
Change in Fund Balance	\$ 0	(\$172,795)	\$ 0



Drug Forfeiture Fund – 265: The Police Department Drug Forfeiture Fund receives its funding from the confiscation and seizure of money and/or property from persons arrested and convicted for illegal drug crimes. All seized funds shall be used for law enforcement purposes only.

SUMMARY OF BUDGET CHANGES (265-335 Drug Forfeiture Fund)

Significant Notes – Compared to 2022/23 Budget

Operating Equipment-This account will be charged \$52,285 for the purchase of a new department drone, a second license for PenLink, night vision, and Tru-Narc.

Salaries–Two full time officers’ salaries will be charged to this account (\$155,730)

FUNDING LEVEL SUMMARY			
	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Personnel Services	\$12,000	\$232,154	\$232,328
Supplies	\$13,100	\$10,775	\$5,950
Other Charges	\$7,750	\$18,650	\$16,750
Capital Outlay	\$126,700	\$54,500	\$52,285
Pension-OPEB	\$0	\$20,244	\$10,651
Total	\$159,550	\$336,323	\$317,964

MISSION AND SERVICE OBJECTIVES

The mission of the Eastpointe Memorial Library is to provide its residents with educational, cultural and recreational materials in various media within the necessary limitations of budget and space while recognizing the vast diversity of tastes, interests, education, and cultural backgrounds of the community. To meet this goal, the library has adopted these main service objectives.

- To provide responsive, purposeful services and an outstanding user experience that is inclusive, respectful, and welcoming for all.
- To provide a well-trained and highly capable staff who work together to provide quality collections, services and programs.
- To defend intellectual freedom and the confidentiality of each individual who uses the library.
- To continuously look for ways to increase the user experience through customer service.
- To purchase updated and relevant information in multiple formats.
- To promote our collections, programs and services.

As a member of the Suburban Library Cooperative, the Library has access to resources of twenty-member libraries, and because of a reciprocal borrowing agreement, Eastpointe residents and taxpayers are eligible to use these libraries. Additionally, interlibrary loan service through MeL (Michigan Electronic Library) offers library resources statewide. Patrons also have 24/7 access to our digital library. Homework help, online test preparation, digital books, digital magazines and more are available on our webpage.

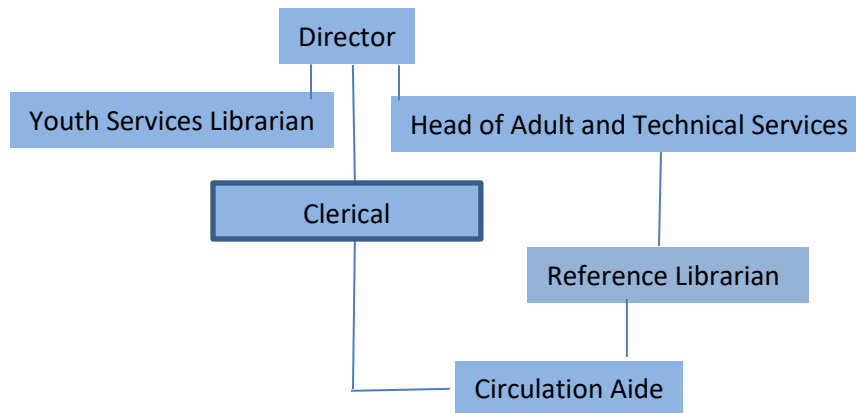
2023/24 PERFORMANCE OBJECTIVES

1. Promote public library awareness through community outreach, advertising, and partnerships with area organizations.
2. Connect people, ideas, and information with opportunities for enrichment and creative exploration.
3. Provide responsive, purposeful services and an outstanding user experience that is inclusive, respectful, and welcoming for all.

One of our performance objectives is to connect people, ideas, and information with opportunities for enrichment and creative exploration. To this end, we added a community puzzle table, a chess/checker/backgammon table, and a soundproof pod for patrons to use while studying or working. Our programs and services for youth and adults are designed to equip them with lifelong learning, literacy, and social skills.

STAFFING SUMMARY

- 1 Director
- 1 Head of Adult and Technical Services
- 1 Youth Services Librarian
- 2 Clerical
- 4 Reference Librarians (part time)
- 6 Circulation Aides (part-time)





FUNDING LEVEL SUMMARY			
Revenues	2021/2022 Actual	2022/23 Budget	2023/24 Proposed
Taxes	\$ 938,071	\$1,007,343	\$1,088,697
Fines	\$ 22,692	\$ 40,000	\$ 27,000
State Aid	\$ 30,934	\$ 25,000	\$ 29,000
Other	\$ 28,750	\$ 10,250	\$ 16,000
Total	\$1,020,447	\$1,082,593	\$ 1,060,697

FUNDING LEVEL SUMMARY			
Expenditures	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Personnel Services	\$419,753	\$496,163	\$519,885
Pension – OPEB	\$229,453	\$261,098	\$284,156
Supplies	\$ 10,443	\$ 12,100	\$ 13,600
Other Services	\$200,251	\$213,038	\$220,330
Capital Outlay	\$ 43,202	\$ 30,000	\$ 20,000
Total	\$903,102	\$1,012,399	\$1,057,971

SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2023/2024 Budget

Personnel Services — Personnel services reflect an increase due to hiring a full-time youth services librarian and filling part-time positions.

Other Services — An increase in Other Services reflects the amount added to the programming budget.

Building costs – Upcoming significant costs include adding keyless door entry system and a four-person study pod.



PERFORMANCE INDICATORS	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Patron Visits	59,724	58,078	70,000
Circulation:			
Books	59,433	70,000	70,000
Electronic Resources			
OverDrive and Freegal (Digital books, magazines and music)	6,061	7,000	7,500
Computer Usage			
Internet (hours)	3,543	4,000	4,000
Word Processing (hours)	76	100	100
Wi-Fi connections	7,766	8,000	8,500
Program attendance:			
Children	1,318	1,500	2,500
Virtual Programs for Children (Views)	1,207	600	500
Young Adult	0	10	25
Adult (In-Person and Virtual)	660	1,000	1,200
Current Card Holders	13,308	17,084	17,200

Library staff constantly evaluates our collections, services, programs, and building use. As a result, we made necessary changes to support our patron base. Our attendance statistics determined that patrons prefer live programming to virtual programming. While we will continue to offer both, we will concentrate on providing our patrons with quality programs in the library. September 2022, the Suburban Library Cooperative migrated to new computer systems, Polaris and Vega. As a result, the numbers for some of our performance indicators are slightly down since we lost statistics for one month.



Community Development Block Grant Fund

The Community Development Block Grant Program utilizes funding directly from the Federal Government for many aspects of community public service. In 1974, the Congress of the United States initiated the CDBG program and it replaced numerous categorical programs such as Urban Redevelopment, Model Cities, and Neighborhood Rehabilitation action grants.

The primary function of the Community Development Act is to provide local communities the ability to structure programs to each specific need. In Eastpointe, the monies under this program have been spent on specific activities, which aid to stabilize public services and revitalize the community, while supporting the low and moderate-income persons within the Eastpointe Community.

Example of activities undertaken in past and the present fiscal year include reconstruction of streets, construction of new playground equipment, and allocations to charitable organizations who provide additional quality of life opportunities to low and moderate-income persons within the city. Annually, the city holds separate hearings on the proposed use of CDBG funds. For FY2023/24, there is an estimated \$150,000 allocated to Eastpointe for the CDBG funding.

	2021/22 Actual	2022/23 Budget	2023/24 Proposed
CDBG Funding	\$135,000	\$165,000	\$150,000



Brownfield Authority Debt

2023/24

A redevelopment project was initiated by a developer, which cleaned up a property that had an old corner gas station. The project involved demolition of existing buildings on a major intersection and the remediation of contaminated soils.

The total project was too small for Macomb County to participate in, however they allowed use of their Brownfield Authority for attaining Michigan Department of Environmental Quality loan funding for the project. The loan is the responsibility of the developer, however disbursement of funds and loan payments back to the State need to be processed through Eastpointe.

The redevelopment project was completed in September 2014 and the new construction was reflected in the December 31, 2014 assessment values. Eastpointe will capture taxes on the new construction and use those proceeds to make loan payments.

Captured taxes are sent to the County Brownfield Redevelopment department. They process the funds and report the required data to the state. After a County administrative fee is taken, the remaining funds are returned to Eastpointe for payment on the debt issue.

The budget reflects the captured tax amount and the loan payment to the State of Michigan. When year-end adjustments are made for proper recording, the “revenue” activity ends up as a reduction in the amount due from the County. For budgetary and informational purposes, the tax capture is shown as revenue.

FUNDING LEVEL SUMMARY			
	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Revenue	\$ 0	\$ 76,746	\$ 79,349
Debt Obligations	\$ 48,543	\$ 48,543	\$ 48,542
Debt Balance	\$319,587	\$275,945	\$231,649



The City of Eastpointe's inter-county drain debt obligations are controlled by Public Act 40 of 1956, The Drain Code of 1956, with the specific controlling section commonly referred to as the Chapter 20 Drain Code defines drain districts. In Chapter 21 of the Drain Code, authorization is granted to levy taxes to pay for the city's portion of their inter-county drain debt. These taxes and debt obligation are not deemed to be a part of any statutory or charter limitations and the city may assess the millage necessary to cover costs, without voter approval.

280.527 Statutory or charter tax limitation inapplicable; rate or amount of taxes.

Taxes levied by a public corporation for the payment of assessments hereunder shall not be deemed to be within any statutory or charter tax limitation. Public corporations may impose taxes without limitation as to rate or amount for the payment of the assessments in anticipation of which bonds are issued, which taxes shall be in addition to any taxes that the public corporation may otherwise be authorized to levy but not more than the rate or amount sufficient therefore.

Eastpointe has multiple inter-county drains that are shared with the cities of Roseville and St. Clair Shores, Macomb County and The State of Michigan. The expenditures for this area are for two major drain segments, commonly referred to as the 8 ½ Mile Relief Drain and the Lake St. Clair Clean Water Initiative (LSCCWI), as well as the Chapaton Retention Basin / Southeast Macomb Sanitary District (SEMSD), which is a major pumping station, sending flows into the Wayne County Collector Drain, known as the Northeast Sewage Disposal System (NESDS).

Sewer improvement projects for these shared drains are coordinated by the county, with the county securing bonding. Each entity is assessed their portion of the drain project based on their sewer flows. The City of Eastpointe assesses a millage to cover the annual expenses.

The LSCCWI projects are complete and bond payments will continue through FY2030. Each project was allocated individually, with the city's portion ranging from 13% to 66%.

The 8 ½ Mile Relief Drain and Chapaton Retention Treatment Basin Pump Station has continual renovation and improvements with costs allocated annually. The current debt obligations continue through FY2037. The city's portion of the 8 ½ Mile Relief Drain and Chapaton Retention Treatment Basin Pump Station is 55%.

The County is working on an in-pipe storage inside the 8 ½ Mile Relief Drain that will provide additional storage capacity for the Chapaton Retention Treatment Basin Pump Station. This would dramatically reduce sewage overflows into Lake Saint Clair. This project began in summer 2022 and will continue through early 2024. The majority of funds are coming from grants.

There are plans for renovations to the Wayne County Collector Drain in the near future. These costs will be allocated to all communities which send flows through the drain. Eastpointe will begin to incur



Chapter 20 Drain Debt

2023/24

expenses related to this project, but currently has no indications on timing or its proportional amounts.

Debt millage is designed to collect only what is necessary to cover debt payments. With the ongoing projects and the unknowns in the various projections, our Chapter 20 Drain funds maintains a small fund balance to provide a cushion to prevent large swings in millage rates year over year.

This year's budget reflects a significant decrease in funding needs for the city's portion of debt, as certain issues have been paid off. This will result in a millage decrease to residents.

FUNDING LEVEL SUMMARY			
	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Revenue	\$3,546,841	\$3,761,416	\$3,160,894
Drain Expenditures	\$2,583,975	\$2,718,480	\$2,636,610
Debt Expenditures	\$1,062,335	\$1,067,709	\$ 505,956
Change in Fund Balance	(\$ 99,469)	(\$ 24,773)	\$ 18,328



The Rubbish Collection and Disposal Fund is designated an Enterprise Fund. The City provides rubbish, yard waste and recycling material collection and disposal services to all residential properties on a fee-for-service basis. In addition, any condo/apartment or commercial property that cannot provide its own disposal services due to dumpster space restrictions can pay the fee-for-service charge for up to one cubic yard of waste per week.

Rubbish collection and disposal services are contracted with a private company. For fiscal year 2023, the city entered into a five-year contract with a new provider. The contract will begin on July 1, 2023.

The collection is performed using a 100% cart system. Recycling is voluntary and is also done with a cart system. Recycling participation is over 60% of residents.

Additionally, the city is a member of a five city landfill consortium, the South Macomb Disposal Authority. This authority manages five closed landfills and is responsible for all post-closure or remediation expenses related to them. The city’s fee includes funds to pay its portion of these landfill expenses. The city has been able to accumulate funds toward future closure costs.

SUMMARY OF BUDGET CHANGES

Revenue — Revenue is derived from the city’s user fee, plus late payment penalties and some investment income. Billed rubbish fees have been fixed for the past ten years. For FY24 the new contract will bring the new billing from \$10.86 to \$15.56 a month. Investment income is increased to reflect higher interest rates.

Expenditures – Expenditures have increased to reflect the new collection agreement.

2023/24 PERFORMANCE OBJECTIVES

1. To maintain minimal resident issues with rubbish collection.
2. To conduct a recyclable cart audit to ensure that only true recyclable items are deposited in the cart.
3. Ensure compost is identified and disposed of correctly.

FUNDING LEVEL SUMMARY			
	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Revenue	\$1,874,272	\$1,810,000	\$2,535,852
Rubbish Collection	\$1,632,231	\$1,686,560	\$2,228,965
Landfill Costs	\$ 78,617	\$ 120,000	\$ 300,000
Change in Fund Balance	\$ 163,242	\$ 3,440	\$ 6,887



The Water and Sewer Fund is designated an Enterprise Fund. The city provides water and sewage services to all properties, on a fee-for-service basis. Rates are developed by Finance and Administration to cover operational costs, plus repairs, maintenance of infrastructure and system improvements. The rates are approved by City Council prior to implementation.

Water is purchased from the Great Lakes Water Authority (GLWA), which was created as part of the City of Detroit bankruptcy proceedings. The water is then distributed to the city’s customers through the city’s water distribution system.

Sewage is collected from the city’s customers and transmitted through the city’s sewer network. Sewage flows to a central collection point for transmission to the GLWA sewage treatment facility. The central collection point is a facility run by a three city consortium, the Southeast Macomb Sanitary District. The District owns and maintains pump stations and retention basins and is responsible for any expenses related to sewage treatment. The city pays for their share of the District’s expenses through a drain millage (see Chapter 20 Drain Debt Fund write-up).

The City is nearly complete with the installation of the advanced metering system. Approximately 2,000 accounts are still in need of the upgrade. Once completed, the system will be an excellent aid in tracking the city’s water loss.

Department of Public Works and Services personnel maintains fire hydrants, responds to service request calls relating to the water distribution system, repair broken water mains, conducts valve exercise and catch basin cleanup. In addition, the personal inspect and supervise contractors in the replacement of watermains, coordinate cross connection control with contractor and inspect the subcontractors of the water service line and sewer lateral repair program.

SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2022/23

Revenue — The water rates will be \$5.03 per unit, generating approximately \$4.4 million and provide for water operations cash needs. The sewer rates will be \$8.87 per unit, generating approximately \$7.8 million and provide for sewer operations cash needs. These rates reflect a combined increase of 6.7%, after zero increase last year. Due to escalating costs and declining water sales the city needs to look at shifting more of the rates to a fixed charge, less dependent on volume sales.

The Ready-to-Serve charge will be increased 2.5% this year. The rates will generate almost \$4.5 million and provide funding for capital improvements and capital related debt payments.

Expenditures – With the implementation of the Metro Detroit area Great Lakes Water Authority (GLWA), significant increases have been passed on to the suburban communities the last six years. The city’s water contract was modified, reducing Peak Hour and Max Day commitments. This change reduced the city fixed and volume charges, helping to minimize the rate increase. The sewage fees, which are paid for by the Southeast Macomb Sanitary District and then passed on



to its member communities.

In 2021 the city signed a contract to clean and televise the entire city’s sanitary sewer system over a 3-year period. Thus far, we have completed 2 years with no system defects, however we have identified numerous service line connections that are separated at the city’s main.

As per the administrative rule issued by Michigan Department of Environment, Great Lakes and Energy (EGLE), as water supplies are mandated to fully replace all lead service lines. Full replacement means removing entire lead service lines, on both public and private property, with 100% of the cost thereof has to be borne by the water supply. Removing only part of the lead service line is prohibited, unless emergency repairs are necessary. Based on the records available, the city began with 2,267 lead lines in the city. The Administrative Rule issued by EGLE mandates the city to replace all lead service lines in 20 years. This will cost the city approximately \$13.7 million at current cost. To date, the city has replaced 379 lead service lines throughout the city.

This year, the city plans on replacing the watermain on 9 Mile Road from Tuscan to Kelly Road.

CAPITAL PROJECTS 2023/24 BUDGET

- Water main and associated lead service line (LSL) replacement projects scheduled.
 - 9 Mile Road from Tuscan to Kelly Road - \$2,254,350.
 - Lead service line replacement program. (Approx. 130 lines replaced) - \$1,000,000
 - Drinking water state revolving fund (DWSRF) Project submittal in June.

- Sanitary sewer and associated projects.
 - Continue sanitary sewer cleaning and televising program (CCTV), sections 4 and 5.
 - Apply for clean water state revolving fund. (CWSRF)

- Capital purchases
 - Ford F 350 utility truck for water. MI DEAL. - \$102,469.
 - Purchase field management software. - \$55,000

2023/24 PERFORMANCE OBJECTIVES

1. To timely prepare and mail to all customers the Annual Water Quality Report advising them about the source of their water, results of water quality tests and other information related to safe drinking water.
2. Integrate advanced metering system with water loss program.
3. Replace at least 200 lead service lines every year starting year 2020 to meet the requirements of EGLE
4. Inspect, clean and repair all catch basins.



Water and Sewer

2023/24

5. Implement a comprehensive fire hydrant assessment and maintenance program.
6. Continue to implement OSHA safety standards and cross training all employees.
7. Purchase and train all employees with field management software.

FUNDING LEVEL SUMMARY			
	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Revenue	\$18,367,902	\$20,159,346	\$18,389,421
Purchased Water	\$1,644,964	\$1,697,400	\$1,817,760
Other Water	\$3,192,713	\$4,149,636	\$4,344,267
Sewage Treatment	\$6,744,880	\$6,709,116	\$6,910,389
Other Sewer	\$3,714,359	\$3,271,128	\$3,418,981
Water/Sewer Operations	\$15,296,915	\$15,827,280	\$16,491,397
Infrastructure Spending	\$5,048,120	\$15,122,815	\$3,254,350



Water and Sewer

2023/24

PERFORMANCE INDICATORS	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Active water accounts	13,565	13,565	13,565
Residential/Commercial Sanitary Sewer Tap Connections	1	1	1
Residential/Commercial Water Taps	1	1	1
Check sewers	75	21	40
Water Meters/Beacon Installed – Residential/ Commercial	629	947	13,565
% Water loss	14.17	12.50	15.00
Watermain breaks	45	29	30
Water shutoffs	243	513	300
Water Turn On	120	154	150
Customers in the Service Line Assistance Program (S.L.A.P.)	4,303	4,303	5,603
Lateral lines replaced under S.L.A.P. (water/sewer)	82	27	40
Lead service lines replaced	236	379	600



Motor Pool

2023/24

The City runs a motor pool as an Internal Service Fund. This fund purchases motorized vehicles and equipment and then rents these items to other funds. The majority of the activity is with the Major Streets, Local Streets and Water/Sewer Funds.

Expenditures for motorized vehicle purchases, repairs and maintenance and fuel usage are recorded within this fund. Rental rates are based on the State of Michigan Schedule C rates. These rates are designed to cover repairs and maintenance, storage, operating and depreciation cost and also accumulate resources for replacement vehicle purchases.

Work is performed on DPW vehicles, fire department vehicles, minor repairs on fire engines and the animal control vehicle of police department. Expenditures related to Fire or Police vehicles are charged back at actual costs.

SUMMARY OF BUDGET CHANGES

Capital Projects 2023/24 Budget

- Remove 30 + year underground fuel tank located at DPW facilities yard. \$100,000. (2023)
- Update DPW security cameras. \$21,888. (2023)
- Backup Generator for DPW garage. \$48,112. (2023)

Vehicle Purchase 2023/24

- 2024 F 350 standard cab fleet vehicle / MI DEAL \$55,000.

2023/24 PERFORMANCE OBJECTIVES

1. To continue accumulating resources to allow for the timely replacement of fleet vehicles.

FUNDING LEVEL SUMMARY			
	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Revenue	\$ 585,578	\$ 547,800	\$ 550,800
Expenditures	\$ 713,087	\$ 940,056	\$1,037,424
Change in Fund Balance	(\$ 47,959)	(\$392,256)	(\$ 486,624)



Death Benefit

2023/24

The City of Eastpointe (East Detroit) Death Benefit Plan was established by Ordinance 277 on October 13, 1958. The original benefit payable has been modified over the years through ordinances and contract negotiations. The current benefit amounts payable are \$4,000, \$5,000 and \$10,000 and are dependent on date of retirement and union contract an individual retired under. In addition, in the event of a duty death, a \$50,000 benefit is available to Police and Fire. The funds to pay these benefits are held in trust by the City and invested following policies established under Public Act 314 of 1965.

The Death Benefit trust has been self-sustaining and growing over the last few decades. An actuarial report is required every five years or when a benefit change is made. With the new OPEB reporting requirements, going forward an actuarial report will be performed every year. In spite of a poor investment year, the June 30, 2022 report reflected the Fund was 200.4% funded, with \$1,148,677 in assets and actuarial liabilities of \$573,202. It is anticipated that this funding position will continue, with earnings exceeding payouts until such time as a larger number of the \$10,000 payouts begin.

The Death Benefit is payable to beneficiaries of retirees. This plan is closed to General employees hired after February 2009, but remains open to Police and Fire members.

SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2022/23 Budget

Investment revenue and expenditures are projected to be the same year over year.

2022/23 PERFORMANCE OBJECTIVES

1. To continue earning at highest returns available with lowest risk investments.

FUNDING LEVEL SUMMARY			
	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Revenue	(\$121,502)	\$ 80,000	\$ 80,000
Other Charges	\$ 57,000	\$ 73,500	\$ 73,500
Change in Fund Balance	(\$178,502)	\$ 6,500	\$ 6,500



In June 2015, the city transferred pension administration to the Municipal Employees’ Retirement System (MERS). The benefit programs offered by MERS were mapped against the benefits obligated by the city to its retirees.

MERS matched benefits closely, however there were two items that could not be accommodated. The city guaranteed to the employees that the move to MERS would not diminish any pension benefits.

The first difference is that in the event of a duty disability, employees hired prior to certain dates are guaranteed a minimum of 50% of their final average compensation. MERS could only provide a 25% minimum guarantee. The city will make up any difference between the 25% and the 50% minimum calculations. This exposure, by employee, will reduce each year an employee works and is eliminate citywide by 2034.

During FY17 our first duty disability retirement occurred which met this criterion. The budget reflects this known payment, plus additional expenditures for any new eventualities.

The second difference is in the event of a duty death, each child is eligible to receive an annual payment equal to 5% of final average compensation until age 18. This exposure reduces each year as the child gets older and the benefit has a stop date. Fortunately, duty deaths are rare.

In fiscal year 2016, the city transferred \$100,000 into a separate fund to cover any benefits that cannot be provided by MERS. The balance of these funds were \$75,211 as of June 30, 2022. These funds are reported as a part of “General Government” in certain financial reports, however are tracked and budgeted separately.

FUNDING LEVEL SUMMARY			
	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Revenue	\$ 152	\$ 200	\$ 200
Pension Benefits	\$ 4,999	\$ 11,000	\$ 11,000
Change in Fund Balance	(\$ 4,847)	(\$ 10,800)	(\$ 10,800)



Retiree health care is provided by the City based on obligations created through contract negotiations. The City of Eastpointe has established a Public Employee Health Care Fund, as provided for in Public Act 149 of 1999. The City of Eastpointe Public Employee Health Care Fund was established by City Council Resolution 1473 on June 18, 2002. The funds to pay these benefits are held in trust by the City and invested following policies established under Public Act 314 of 1965.

With the implementation of GASB 74 requirements, an actuarial report is required every year. The report of June 30, 2022 compared to June 30, 2021 shows the Fund was 39.06% funded, up from 27.44%, with \$10,030,001 in assets, down from \$10,576,236 and the City's Actuarially Determined Contribution is \$1,356,181, down from \$2,372,485. The City makes an annual contribution based on budgeted retiree health care costs (pay-as-you-go) or based on ADC, whichever is higher. This year's contribution will equal retiree health care costs.

The city moved Medicare eligible retirees to a Medicare Advantage plan at the beginning of 2015. In 2016 the city offered voluntary buyouts of the retiree healthcare benefit to non-union employees. This offer was taken by 2/3 of those offered, with the final eligible employee retiring in FY21. Additionally, in FY21 a healthcare buyout was offered to clerical and laborer union members and all but 2 accepted the offer. The impact of this was seen in the June 30, 2021 actuarial reporting with the city liability declining \$2.9 million. The city has offered healthcare buyouts to the fire union and they have until May 2023 to decide. Additionally, the city moved current retirees to a common coverage effective January 2022. The impact of these changes are reflected in the June 30, 2022 actuarial report with a reduction in liability of over \$12 million. The city will continue to explore ways to reduce or eliminate unfunded OPEB liabilities which currently stand at \$15.6 million.

With additional funds being made available for investment purposes, the investment income had been increasing. FY22 saw a significant invest loss, however this has rebounded. A cautionary approach has been taken for budgeting, as the current market results may not be sustainable over the long-term.

SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2022/23 Budget

Revenue — Revenue is mainly derived from the city's contribution of \$1,676,589, which is based on the City's retiree health care costs. Additional revenue comes from investment income, budgeted at \$302,000. This is comparable to the FY23 budget, reflecting caution over high markets results.

OPEB — OPEB expenditures reflect estimated annual premiums for covered retirees. The budget assumes a 3% increase in Medicare Supplemental and an 8% increase in non-Medicare premium costs for six months of the fiscal year. Additionally, the voluntary program for employees to opt-out from the city's post-employment healthcare and move to an HSA contribution has been implemented, with budgeted costs of \$45,602.

Other Charges — Other Charges reflect annual actuary costs for OPEB valuation and investment management fees.



2023/24 PERFORMANCE OBJECTIVES

1. To continue earning at highest returns available with moderate low risk investments.
2. To continue reviewing ways to reduce or eliminate retiree OPEB costs.

FUNDING LEVEL SUMMARY			
	2021/22 Actual	2022/23 Budget	2023/24 Proposed
Revenue	\$1,601,437	\$2,673,485	\$1,978,589
OPEB	\$2,121,286	\$2,502,768	\$1,722,191
Other Charges	\$ 26,516	\$ 29,000	\$ 29,000
Change in Fund Balance	(\$ 546,365)	\$ 141,717	\$ 227,398

**CITY OF EASTPOINTE
FY24 PROPOSED BUDGET**

CATEGORIES	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 PROPOSED BUDGET
Fund 101 - GENERAL			
REVENUES			
TAXES	9,942,174	10,305,425	11,141,144
SMORSA	6,793,119	7,091,654	7,622,361
STATE/FEDERAL GRANTS	5,278,111	8,029,564	4,791,215
COURT FINES & FEES	2,127,812	1,915,724	1,860,724
LICENSE/PERMITS/CHARGES	2,152,859	1,971,089	1,903,012
INTEREST & RENTS	39,380	280,500	419,000
OTHER REVENUE	(167,377)	(23,673)	239,500
TRANSFER IN	0	0	0
TOTAL ESTIMATED REVENUES	26,166,078	29,570,283	27,976,956
APPROPRIATIONS			
PERSONNEL SERVICES	32,424	34,448	34,448
SUPPLIES	90	500	4,500
OTHER SERVICE & CHARGE	20,002	24,465	34,070
Dept 101-CITY COUNCIL	52,516	59,413	73,018
PERSONNEL SERVICES	353,497	455,522	498,124
SUPPLIES	10,336	5,500	5,500
OTHER SERVICE & CHARGE	41,007	30,420	29,590
PENSION-OPEB	0	0	0
CAPITAL OUTLAY	0	0	0
Dept 172-CITY MANAGER	404,840	491,442	533,214
PERSONNEL SERVICES	581,171	562,608	596,637
SUPPLIES	21,537	26,500	25,500
OTHER SERVICE & CHARGE	105,742	138,845	143,130
PENSION-OPEB	3,225	2,157	2,600
CAPITAL OUTLAY	0	0	0
Dept 191-FINANCE	711,675	730,110	767,867
PERSONNEL SERVICES	160,077	180,307	122,454
SUPPLIES	20,355	20,000	15,000
OTHER SERVICE & CHARGE	15,796	4,650	14,850
PENSION-OPEB	0	0	0
CAPITAL OUTLAY	0	0	0
Dept 215-CLERK	196,228	204,957	152,304

OTHER SERVICE & CHARGE	232,153	270,786	264,486
CAPITAL OUTLAY	6,520	25,000	25,000
Dept 228-INFORMATION TECHNOLOGY	238,673	295,786	289,486
OTHER SERVICE & CHARGE	13,344	15,000	15,000
Dept 253-TREASURER	13,344	15,000	15,000
SUPPLIES	6,040	6,980	6,385
OTHER SERVICE & CHARGE	298,480	301,625	309,350
CAPITAL OUTLAY	218	0	0
Dept 257-ASSESSOR	304,738	308,605	315,735
PERSONNEL SERVICES	92	0	0
SUPPLIES	73,190	13,205	1,500
Dept 261-AUDIO VISUAL	73,282	13,205	1,500
PERSONNEL SERVICES	145,481	171,821	247,680
SUPPLIES	28,739	27,000	34,000
OTHER SERVICE & CHARGE	5,678	7,500	19,500
PENSION-OPEB	172	0	0
Dept 262-ELECTIONS	180,070	206,321	301,180
PERSONNEL SERVICES	686	0	0
SUPPLIES	863	0	0
OTHER SERVICE & CHARGE	25,493	0	400
PENSION-OPEB	0	0	0
Dept 263-ELECTIONS RCV	27,042	0	400
OTHER SERVICE & CHARGE	287,614	276,000	323,000
Dept 266-LAW / ATTORNEY	287,614	276,000	323,000
SUPPLIES	9,949	15,000	15,000
OTHER SERVICE & CHARGE	0	0	0
Dept 269-CIVIL SERVICE	9,949	15,000	15,000
PERSONNEL SERVICES	80,774	86,879	87,621
OTHER SERVICE & CHARGE	31,353	55,800	64,000
Dept 270-PERSONNEL DEPARTMENT	112,127	142,679	151,621
PERSONNEL SERVICES	(2,730)	39,956	31,651
SUPPLIES	9,971	9,500	5,100
OTHER SERVICE & CHARGE	274,948	261,923	268,400
PENSION-OPEB	956,041	875,682	845,046
CAPITAL OUTLAY	3,000	0	0
DEBT SERVICE	287,573	286,481	290,235
Dept 271-CITY HALL / CITYWIDE	1,528,803	1,473,542	1,440,432

PERSONNEL SERVICES	2,745	15,937	15,937
OTHER SERVICE & CHARGE	27,886	31,344	31,700
PENSION-OPEB	623,340	539,921	309,783
Dept 273-INSURANCE	653,971	587,202	357,420
PERSONNEL SERVICES	1,053,923	1,300,111	1,241,766
SUPPLIES	44,286	41,150	48,500
OTHER SERVICE & CHARGE	318,416	189,125	196,650
PENSION-OPEB	9,058	7,587	2,664
CAPITAL OUTLAY	1,763	14,000	12,000
Dept 286-38TH DISTRICT COURT	1,427,446	1,551,973	1,501,580
PERSONNEL SERVICES	5,888,459	6,710,466	6,635,280
SUPPLIES	185,312	152,429	121,365
OTHER SERVICE & CHARGE	1,239,428	1,615,427	1,429,757
PENSION-OPEB	3,268,109	3,363,228	3,069,798
CAPITAL OUTLAY	215,160	1,269,463	594,805
Dept 301-POLICE	10,796,468	13,111,013	11,851,005
PERSONNEL SERVICES	3,305,514	3,651,923	3,589,503
SUPPLIES	111,420	188,160	113,955
OTHER SERVICE & CHARGE	432,223	550,092	508,651
PENSION-OPEB	1,679,114	1,741,810	1,658,595
CAPITAL OUTLAY	156,784	898,250	78,444
Dept 336-FIRE DEPARTMENT	5,685,055	7,030,235	5,949,148
PERSONNEL SERVICES	219,314	157,039	154,259
SUPPLIES	18,854	17,500	17,500
OTHER SERVICE & CHARGE	310,158	319,276	256,746
PENSION-OPEB	1,651	1,012	2,178
CAPITAL OUTLAY	75	1,000	1,000
Dept 371-BUILDING INSPECTION DEPARTMENT	550,052	495,827	431,683
PERSONNEL SERVICES	68,989	5,383	151,922
SUPPLIES	11,427	14,000	11,500
OTHER SERVICE & CHARGE	433,365	369,927	260,427
Dept 372-RENTAL INSPECTION PROGRAM	513,781	389,310	423,849
PERSONNEL SERVICES	74,317	115,391	185,735
SUPPLIES	14,543	13,150	12,525
OTHER SERVICE & CHARGE	22,574	32,400	34,050
CAPITAL OUTLAY	0	650	500
Dept 430-DOG WARDEN	111,434	161,591	232,810
PERSONNEL SERVICES	12,743	0	0
SUPPLIES	1,512	1,500	1,100
OTHER SERVICE & CHARGE	67,014	92,500	79,800

PENSION-OPEB	0	0	0
Dept 701-PLANNING	81,269	94,000	80,900
PERSONNEL SERVICES	118,685	131,841	103,157
OTHER SERVICE & CHARGE	11,931	500	2,350
PENSION-OPEB	0	0	0
Dept 728-ECONOMIC DEVELOPMENT	130,616	132,341	105,507
PERSONNEL SERVICES	14,493	0	0
SUPPLIES	16	0	0
OTHER SERVICE & CHARGE	24,586	85,000	35,000
PENSION-OPEB	0	0	0
Dept 730-HOME DEMOLITION	39,095	85,000	35,000
PERSONNEL SERVICES	30,397	0	170,595
SUPPLIES	5,572	0	6,000
OTHER SERVICE & CHARGE	155,157	133,151	127,721
PENSION-OPEB	2	0	0
Dept 732-BLIGHT REMOVAL	191,128	133,151	304,316
PERSONNEL SERVICES	124,802	90,456	101,854
SUPPLIES	13,110	16,500	16,700
OTHER SERVICE & CHARGE	423,271	658,450	645,900
PENSION-OPEB	141	0	0
CAPITAL OUTLAY	175,387	131,411	125,000
Dept 770-PARKS	736,711	896,817	889,454
OTHER SERVICE & CHARGE	1,080	5,000	44,550
Dept 804-MILITARY MUSEUM	1,080	5,000	44,550
PERSONNEL SERVICES	17,261	21,914	20,392
OTHER SERVICE & CHARGE	6,000	3,500	13,500
PENSION-OPEB	73	0	0
Dept 806-SPECIAL EVENTS	23,334	25,414	33,892
TRANSFER OUT	0	3,371,351	0
Dept 966-TRANSFERS OUT	0	3,371,351	0
TOTAL APPROPRIATIONS	25,082,341	32,302,285	26,620,871
NET OF REVENUES/APPROPRIATIONS - FUND 101	1,083,737	(2,732,002)	1,356,085
Fund 202 - MAJOR STREETS			
STATE GRANTS	2,876,542	2,854,355	2,939,586
INTEREST & RENTS	5,313	39,000	42,500
OTHER REVENUE	446	0	0
TOTAL ESTIMATED REVENUES	2,882,301	2,893,355	2,982,086

PERSONNEL SERVICES	201,029	184,771	211,733
PENSION-OPEB	742	0	0
SUPPLIES	87,544	116,000	119,000
OTHER SERVICE & CHARGE	117,462	217,000	215,000
CAPITAL OUTLAY	750,447	1,652,185	1,570,050
TRANSFER OUT	1,200,000	1,300,000	1,390,793
TOTAL APPROPRIATIONS	2,357,224	3,469,956	3,506,576
NET OF REVENUES/APPROPRIATIONS - FUND 202	525,077	(576,601)	(524,490)
Fund 203 - LOCAL STREETS			
STATE GRANTS	1,034,737	1,049,076	1,081,728
INTEREST & RENTS	1,594	4,500	3,500
OTHER REVENUE	3,595	0	0
TRANSFER IN	1,200,000	4,171,351	1,390,793
TOTAL ESTIMATED REVENUES	2,239,926	5,224,927	2,476,021
PERSONNEL SERVICES	326,730	276,659	268,995
PENSION-OPEB	2,598	0	0
SUPPLIES	25,412	45,000	40,000
OTHER SERVICE & CHARGE	141,531	288,500	273,500
CAPITAL OUTLAY	2,391,796	4,704,868	1,004,000
TOTAL APPROPRIATIONS	2,888,067	5,315,027	1,586,495
NET OF REVENUES/APPROPRIATIONS - FUND 203	(648,141)	(90,100)	889,526
Fund 219 - STREET LIGHTING FUND			
TAXES-SPECIAL ASSESSMENTS	468,537	468,500	563,932
INTEREST & RENTS	4,403	700	700
OTHER REVENUE	0	0	0
TOTAL ESTIMATED REVENUES	472,940	469,200	564,632
OTHER SERVICE & CHARGE	331,832	400,000	484,880
CAPITAL OUTLAY	0	69,200	70,000
TOTAL APPROPRIATIONS	331,832	469,200	554,880
NET OF REVENUES/APPROPRIATIONS - FUND 219	141,108	0	9,752
Fund 248 - DDA			
INTEREST & RENTS	300	0	1,000
OTHER REVENUE	197,261	0	0
TAXES	125,143	132,283	130,678
TOTAL ESTIMATED REVENUES	322,704	132,283	131,678
PERSONNEL SERVICES	3,087	26,913	26,913
PENSION-OPEB	47	0	0

SUPPLIES	1,449	1,250	1,750
OTHER SERVICE & CHARGE	147,270	129,000	133,000
CAPITAL OUTLAY	0	0	0
TOTAL APPROPRIATIONS	151,853	157,163	161,663
NET OF REVENUES/APPROPRIATIONS - FUND 248	170,851	(24,880)	(29,985)
Fund 260 - INDIGENT DEFENSE FUND			
STATE GRANTS	207,825	300,000	462,795
TOTAL ESTIMATED REVENUES	207,825	300,000	462,795
PERSONNEL SERVICES	7,381	32,295	32,295
SUPPLIES	(269)	500	500
OTHER SERVICE & CHARGE	200,713	440,000	430,000
TOTAL APPROPRIATIONS	207,825	472,795	462,795
NET OF REVENUES/APPROPRIATIONS - FUND 260	0	(172,795)	0
Fund 265 - DRUG FORFIETURE			
FEDERAL GRANTS	0	0	0
INTEREST & RENTS	624	300	1,500
OTHER REVENUE	9,648	5,000	0
FINES & FORFEITS	160,423	185,000	185,000
TOTAL ESTIMATED REVENUES	170,695	190,300	186,500
PERSONNEL SERVICES	44	232,154	232,328
PENSION-OPEB	0	20,244	10,651
SUPPLIES	26,851	10,775	5,950
OTHER SERVICE & CHARGE	118,457	18,650	16,750
CAPITAL OUTLAY	1,028	54,500	52,285
TOTAL APPROPRIATIONS	146,380	336,323	317,964
NET OF REVENUES/APPROPRIATIONS - FUND 265	24,315	(146,023)	(131,464)
Fund 271 - LIBRARY			
TAXES	938,071	1,007,343	1,088,697
FEDERAL GRANTS	0	0	0
STATE GRANTS	39,092	33,000	37,000
FINES & FORFEITS	39,719	40,000	27,000
INTEREST & RENTS	2,366	1,250	7,000
CHARGES FOR SERVICE	1,199	1,000	1,000
OTHER REVENUE	0	0	0
TOTAL ESTIMATED REVENUES	1,020,447	1,082,593	1,160,697
PERSONNEL SERVICES	419,753	496,163	519,885
PENSION-OPEB	229,453	261,098	284,156
SUPPLIES	15,314	16,100	17,600

OTHER SERVICE & CHARGE	161,134	161,038	169,330
CAPITAL OUTLAY	77,448	78,000	67,000
TOTAL APPROPRIATIONS	903,102	1,012,399	1,057,971
NET OF REVENUES/APPROPRIATIONS - FUND 271	117,345	70,194	102,726
Fund 275 - COMMUNITY DEVELOPMENT BLOCK GRANT			
FEDERAL GRANTS	135,000	150,000	150,000
TOTAL ESTIMATED REVENUES	135,000	150,000	150,000
CAPITAL OUTLAY	135,000	150,000	150,000
TOTAL APPROPRIATIONS	135,000	150,000	150,000
NET OF REVENUES/APPROPRIATIONS - FUND 275	0	0	0
Fund 397 - BROWNFIELD REDEVELOPMENT-9/KELLY			
TAXES	0	76,746	79,349
TOTAL ESTIMATED REVENUES	0	76,746	79,349
DEBT SERVICE	48,543	48,543	48,542
TOTAL APPROPRIATIONS	48,543	48,543	48,542
NET OF REVENUES/APPROPRIATIONS - FUND 397	(48,543)	28,203	30,807
Fund 405 - TAX REVERSION FUND			
INTEREST & RENTS	78	0	0
OTHER REVENUE	342,499	200,000	50,000
TOTAL ESTIMATED REVENUES	342,577	200,000	50,000
PERSONNEL SERVICES	0	0	0
PENSION-OPEB	0	0	0
OTHER SERVICE & CHARGE	10,574	0	0
CAPITAL OUTLAY	179,442	200,000	50,000
TOTAL APPROPRIATIONS	190,016	200,000	50,000
NET OF REVENUES/APPROPRIATIONS - FUND 405	152,561	0	0
Fund 436 - COURT BUILDING FUND			
INTEREST & RENTS	0	0	0
OTHER REVENUE	0	0	0
COURT FINES & FEES	72,351	71,000	85,000
TOTAL ESTIMATED REVENUES	72,351	71,000	85,000
CAPITAL OUTLAY	8,813	24,000	10,000
DEBT SERVICE	0	0	0
TOTAL APPROPRIATIONS	8,813	24,000	10,000

NET OF REVENUES/APPROPRIATIONS - FUND 436

63,538	47,000	75,000
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Fund 517 - GARBAGE COLLECTION AND LANDFILL

CHARGES FOR SERVICE	1,806,423	1,764,000	2,454,352
INTEREST & RENTS	8,481	6,000	21,500
CODE ENFORCEMENT	59,368	40,000	60,000
TOTAL ESTIMATED REVENUES	1,874,272	1,810,000	2,535,852

PERSONNEL SERVICES	72,456	62,231	70,927
PENSION-OPEB	189	0	0
OTHER SERVICE & CHARGE	1,648,611	1,744,329	2,458,038
CAPITAL OUTLAY	(10,408)	0	0
TOTAL APPROPRIATIONS	1,710,848	1,806,560	2,528,965

NET OF REVENUES/APPROPRIATIONS - FUND 517

163,424	3,440	6,887
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Fund 592 - WATER SEWER

CHARGES FOR SERVICE	17,247,218	17,556,346	18,289,421
STATE GRANTS	0	2,000,000	0
INTEREST & RENTS	50,367	98,000	95,000
OTHER REVENUE	7,982	5,000	5,000
TRANSFER IN	1,062,335	500,000	0
TOTAL ESTIMATED REVENUES	18,367,902	20,159,346	18,389,421

PERSONNEL SERVICES	1,018,673	1,227,483	1,163,623
PENSION-OPEB	1,230,089	679,304	654,499
SUPPLIES	142,508	245,000	256,500
OTHER SERVICE & CHARGE	10,694,962	11,006,248	11,490,861
CAPITAL OUTLAY	2,030,604	2,413,776	2,670,320
DEBT SERVICE	180,079	255,469	255,594
TOTAL APPROPRIATIONS	15,296,915	15,827,280	16,491,397

NET OF REVENUES/APPROPRIATIONS - FUND 592

3,070,987	4,332,066	1,898,024
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Fund 661 - MOTOR POOL

INTEREST & RENTS	585,568	547,800	550,800
OTHER REVENUE	79,560	0	0
TOTAL ESTIMATED REVENUES	665,128	547,800	550,800

PERSONNEL SERVICES	293,246	363,354	354,870
PENSION-OPEB	10,030	0	0
SUPPLIES	177,371	207,600	207,600
OTHER SERVICE & CHARGE	81,657	133,081	129,000
CAPITAL OUTLAY	144,181	230,994	341,891
DEBT SERVICE	6,602	5,027	4,063
TOTAL APPROPRIATIONS	713,087	940,056	1,037,424

NET OF REVENUES/APPROPRIATIONS - FUND 661	(47,959)	(392,256)	(486,624)
Fund 728 - DEATH BENEFIT FUND			
INTEREST & RENTS	(121,502)	80,000	80,000
TOTAL ESTIMATED REVENUES	(121,502)	80,000	80,000
PENSION-OPEB	54,000	70,000	70,000
OTHER SERVICE & CHARGE	3,000	3,500	3,500
TOTAL APPROPRIATIONS	57,000	73,500	73,500
NET OF REVENUES/APPROPRIATIONS - FUND 728	(178,502)	6,500	6,500
Fund 731 - PENSION RESERVE FUND			
INTEREST & RENTS	0	0	0
TOTAL ESTIMATED REVENUES	0	0	0
OTHER SERVICE & CHARGE	0	0	0
TOTAL APPROPRIATIONS	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 731	0	0	0
Fund 733 - PENSION SUPPLEMENTAL			
INTEREST & RENTS	152	200	200
TOTAL ESTIMATED REVENUES	152	200	200
PENSION-OPEB	4,999	11,000	11,000
TOTAL APPROPRIATIONS	4,999	11,000	11,000
NET OF REVENUES/APPROPRIATIONS - FUND 733	(4,847)	(10,800)	(10,800)
Fund 736 - HEALTH CARE ACCUMULATION FUND			
INTEREST & RENTS	(824,863)	301,000	302,000
CONTRIBUTE LOCAL UNITS	2,426,300	2,372,485	1,676,589
TOTAL ESTIMATED REVENUES	1,601,437	2,673,485	1,978,589
PERSONNEL SERVICES	2,121,286	2,502,768	1,722,191
OTHER SERVICE & CHARGE	26,516	29,000	29,000
TOTAL APPROPRIATIONS	2,147,802	2,531,768	1,751,191
NET OF REVENUES/APPROPRIATIONS - FUND 736	(546,365)	141,717	227,398
Fund 785 - DESIGNATED CONTRIBUTIONS			
OTHER REVENUE	626	25,000	25,000
TOTAL ESTIMATED REVENUES	626	25,000	25,000
SUPPLIES	0	24,000	24,000
TOTAL APPROPRIATIONS	0	24,000	24,000

NET OF REVENUES/APPROPRIATIONS - FUND 785	626	1,000	1,000
Fund 794 - MEMORIAL LIBRARY TRUST FUND			
INTEREST & RENTS	10	0	0
OTHER REVENUE	0	0	0
TOTAL ESTIMATED REVENUES	10	0	0
CAPITAL OUTLAY	0	7,122	0
TOTAL APPROPRIATIONS	0	7,122	0
NET OF REVENUES/APPROPRIATIONS - FUND 794	10	(7,122)	0
Fund 809 - CAPITAL IMPROVEMENT			
INTEREST & RENTS	576	100	0
OTHER REVENUE	18,399	450,000	450,000
TAXES	0	0	0
TOTAL ESTIMATED REVENUES	18,975	450,100	450,000
PERSONNEL SERVICES	40,652	80,966	82,330
PENSION-OPEB	16	0	0
SUPPLIES	1,949	4,000	0
OTHER SERVICE & CHARGE	23,611	27,000	0
CAPITAL OUTLAY	28,090	300,000	300,000
TOTAL APPROPRIATIONS	94,318	411,966	382,330
NET OF REVENUES/APPROPRIATIONS - FUND 809	(75,343)	38,134	67,670
Fund 851 - CHAP 20 DRAIN MAINTENANCE FUND			
STATE GRANTS	30,210	30,000	30,000
INTEREST & RENTS	2,076	15,100	19,000
TAXES	3,514,555	3,716,316	3,111,894
TOTAL ESTIMATED REVENUES	3,546,841	3,761,416	3,160,894
OTHER SERVICE & CHARGE	2,583,975	2,718,480	2,636,610
TRANSFER OUT	1,062,335	0	0
DEBT SERVICE	0	1,067,709	505,956
TOTAL APPROPRIATIONS	3,646,310	3,786,189	3,142,566
NET OF REVENUES/APPROPRIATIONS - FUND 851	(99,469)	(24,773)	18,328

**SECTION VI:
CONSOLIDATED
FINANCIAL SCHEDULE**



Consolidated Financials

2023/24

FY23 BUDGET	REVENUE	EXPENDITURES	CHANGE IN FUND BALANCE
GENERAL FUND	\$27,976,956	\$26,620,871	\$1,356,085
MAJOR STREETS	\$2,982,086	\$3,506,576	(\$524,490)
LOCAL STREETS	\$2,476,021	\$1,586,495	\$889,526
LIBRARY	\$1,160,697	\$1,057,971	\$102,726
RUBBISH	\$2,535,852	\$2,528,965	\$6,887
WATER/SEWER	\$18,389,421	\$16,491,397	\$1,898,024
OTHER	\$5,739,970	\$6,156,501	(\$416,531)
TOTAL	\$61,261,003	\$57,948,776	\$3,312,227

Excludes Component Units, Pension, OPEB and Trust Funds

**SECTION VII:
FIVE YEAR
CONSOLIDATED &
FUND FINANCIAL
SCHEDULE**

**GENERAL FUND
5 YEAR BUDGET FORECAST**

	Actual FY19	Actual FY20	Actual FY21	Actual FY22	Budget FY23	Budget FY24	Forecast					
							FY25	FY26	FY27	FY28		
GENERAL FUND REVENUES												
Taxes	9,183,611	9,444,390	9,751,408	9,942,174	10,305,425	11,141,144	11,363,968	11,591,248	11,823,072	12,059,534		
From State Gov	3,776,749	3,617,953	4,144,915	4,748,761	4,644,789	4,791,215	4,887,039	4,984,780	5,084,475	5,186,165		
Licenses & Permits	885,930	791,587	965,214	1,330,258	1,205,000	1,205,000	905,000	905,000	905,000	905,000		
Fines/Fees/Charges for Services	2,200,217	1,708,372	1,483,050	2,517,035	2,210,813	2,116,736	2,137,903	2,159,283	2,180,876	2,202,684		
SMORSA	6,513,835	6,401,722	6,877,375	6,793,119	7,091,654	7,622,361	7,774,808	7,930,304	8,088,910	8,250,688		
Interest & Rent	378,488	441,629	134,588	(84,390)	130,500	294,000	296,940	299,910	302,909	305,938		
Other Revs	539,685	838,381	1,419,284	919,121	3,982,102	806,500	814,565	822,713	830,939	839,249		
Transfer In	535,984	0	0	0	0	0	0	0	0	0		
Other Financing Sources	0	0	0	0	0	0	0	0	0	0		
TOTAL GENERAL FUND REVENUES	24,014,499	23,244,034	24,775,834	26,166,078	29,570,283	27,976,956	28,180,223	28,693,238	29,216,181	29,749,258		
GENERAL FUND EXPENDITURES												
General Gov	6,024,201	5,825,446	5,849,526	6,376,268	6,528,990	6,378,156	6,520,462	6,665,856	6,815,909	6,970,807		
Police & Fire	15,704,966	15,607,258	15,836,132	16,543,166	19,475,189	18,004,094	18,493,415	18,990,971	19,505,972	20,039,147		
Other Public Safety	1,146,807	1,096,122	1,252,701	1,375,325	1,197,288	1,275,748	1,046,744	1,063,034	1,079,617	1,096,510		
Rec & Culture	622,497	624,521	519,099	565,485	770,406	809,004	818,187	827,487	836,902	846,434		
Capital	14,375	140,537	1,907,586	222,097	4,330,412	153,869	500,000	500,000	500,000	500,000		
Other Financing Uses	0	0	0	0	0	0	0	0	0	0		
TOTAL GENERAL FUND EXPENDITURES	23,512,846	23,293,884	25,365,044	25,082,341	32,302,285	26,620,871	27,378,808	28,047,348	28,738,400	29,452,898		

NET OF REVENUES/APPROPRIATIONS	501,653	(49,850)	(589,210)	1,083,737	(2,732,002)	1,356,085	801,415	645,890	477,781	296,360
BEGINNING FUND BALANCE	12,327,826	12,829,479	12,779,629	12,190,419	13,274,156	10,542,154	11,898,239	12,699,654	13,345,544	13,823,325
ENDING FUND BALANCE	12,829,479	12,779,629	12,190,419	13,274,156	10,542,154	11,898,239	12,699,654	13,345,544	13,823,325	14,119,685

FORECAST ASSUMPTIONS

REVENUES	
Taxes/SMORSA - 2% Annualy	
Revenue Sharing +2% Annualy	
All Other Revenues + 1% Annualy	
EXPENDITURES	
Personnel Costs - +2%	
Active Employee Benefits - +3% Annualy	
Pension/OPEB Costs - +5% Annualy	
All Other Expenses - +1% Annualy	

CITY OF EASTPOINTE

State Shared Revenue History

Fiscal Year Ending	Constitutional		Statutory		Total Shared Revenue
06/30/2001	\$	2,211,331	\$	2,509,352	\$ 4,720,683
06/30/2003	\$	2,271,676	\$	2,101,340	\$ 4,373,016
06/30/2005	\$	2,300,622	\$	1,586,798	\$ 3,887,420
06/30/2007	\$	2,291,174	\$	1,438,513	\$ 3,729,687
06/30/2009	\$	2,346,683	\$	1,248,332	\$ 3,595,015
06/30/2011	\$	2,188,701	\$	1,008,705	\$ 3,197,406
06/30/2013	\$	2,377,871	\$	750,678	\$ 3,128,549
06/30/2015	\$	2,471,860	\$	810,867	\$ 3,282,727
06/30/2017	\$	2,611,815	\$	810,867	\$ 3,422,682
06/30/2018	\$	2,680,800	\$	837,209	\$ 3,518,009
06/30/2019	\$	2,807,431	\$	832,707	\$ 3,640,138
06/30/2020	\$	2,800,335	\$	713,605	\$ 3,513,940
06/30/2021	\$	3,175,273	\$	856,331	\$ 4,031,604
06/30/2022	\$	3,689,909	\$	938,408	\$ 4,628,317
06/30/2023*	\$	3,003,105	\$	873,458	\$ 3,876,563
06/30/2024*	\$	3,747,350	\$	925,865	\$ 4,673,215

*Adopted Budget amount

CITY OF EASTPOINTE

General Fund

Fund Balance History

<u>Fiscal Year</u>	<u>Ending Balance</u>	<u>+/- (%)</u>
2011	\$ 12,246,091	
2012	\$ 10,627,875	13.2%
2013	\$ 8,875,699	16.5%
2014	\$ 7,381,370	16.8%
2015	\$ 6,098,572	17.4%
2016	\$ 8,930,943	46.4%
2017	\$ 11,011,136	23.3%
2018	\$ 12,043,216	9.4%
2019	\$ 12,418,933	3.1%
2020	\$ 12,144,155	2.2%
2021	\$ 11,927,979	1.8%
2022	\$ 13,159,427	10.3%
2023*	\$ 10,416,632	20.8%
2024*	\$ 11,761,917	12.9%

*Adopted Budget amount

CITY OF EASTPOINTE

Value of Pension Assets & Funded Ratio

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio (%)
Eastpointe Employees' Retirement System				
06/30/2004	\$ 54,289,686	\$ 50,999,509	\$ (3,290,177)	106.5%
06/30/2006	\$ 48,907,812	\$ 56,647,165	\$ 7,739,353	86.3%
06/30/2008	\$ 50,448,315	\$ 62,522,948	\$ 12,074,633	80.7%
06/30/2010	\$ 46,396,079	\$ 67,010,652	\$ 20,614,573	69.2%
06/30/2012	\$ 43,180,412	\$ 69,874,999	\$ 26,694,587	61.8%
06/30/2014	\$ 42,460,106	\$ 74,262,443	\$ 31,802,337	57.2%
MERS				
				Transitioned June 2015
12/31/2015	\$ 44,103,513	\$ 81,809,456	\$ 37,705,943	53.9%
12/31/2016	\$ 43,292,464	\$ 85,793,009	\$ 42,500,545	50.5%
12/31/2017	\$ 43,031,135	\$ 87,449,080	\$ 44,417,945	49.2%
12/31/2018	\$ 45,994,270	\$ 88,322,927	\$ 42,328,657	52.1%
12/31/2019	\$ 46,192,733	\$ 92,448,207	\$ 46,255,474	50.0%
12/31/2020	\$ 47,623,734	\$ 95,594,044	\$ 47,970,310	49.8%
12/31/2021	\$ 53,219,606	\$ 99,777,012	\$ 46,557,406	53.3%
12/31/2022	Pending			

CITY OF EASTPOINTE

Value of Other Post-Employment Benefits

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio (%)
06/30/2008	\$ 2,250,959	\$ 44,937,892	\$ 42,686,933	5.0%
06/30/2010	\$ 3,024,566	\$ 40,611,638	\$ 37,587,072	7.4%
06/30/2012	\$ 4,044,508	\$ 46,053,879	\$ 42,009,371	8.8%
06/30/2014	\$ 5,642,522	\$ 48,648,509	\$ 43,005,987	11.6%
06/30/2016	\$ 7,361,111	\$ 35,865,768	\$ 28,504,657	20.5%
06/30/2017	\$ 8,248,792	\$ 47,902,529	\$ 39,653,737	17.2%
06/30/2018	\$ 8,782,468	\$ 41,672,318	\$ 32,889,850	21.1%
06/30/2019	\$ 9,253,154	\$ 44,362,396	\$ 35,109,242	20.9%
06/30/2020	\$ 9,196,139	\$ 41,410,844	\$ 32,214,705	22.2%
06/30/2021	\$ 10,576,236	\$ 38,541,401	\$ 27,965,165	27.4%
06/30/2022	\$ 10,030,001	\$ 25,679,525	\$ 15,649,524	39.1%

**SECTION VIII:
FUND BALANCE**



**GENERAL FUND
CHANGE IN FUND BALANCE**

<u>Revenue</u>	<u>Actual 2020/21</u>	<u>Actual 2021/22</u>	<u>Budgeted 2022/23</u>	<u>Budgeted 2023/24</u>
Taxes	\$9,751,408	\$9,942,174	\$10,305,425	\$11,141,144
License & Permit	\$1,426,803	\$1,746,136	\$1,665,000	\$1,630,000
State & Federal Sources	\$5,493,041	\$5,278,111	\$8,029,564	\$4,791,215
Fines & Charges for Service	\$8,377,425	\$9,327,654	\$9,313,467	\$9,756,097
Interest & Rent	\$286,063	\$39,380	\$280,500	\$419,000
Other	(\$558,906)	(\$167,377)	(\$23,673)	\$239,500
Total Revenue	\$24,775,834	\$26,166,078	\$29,570,283	\$27,976,956
Expenditures				
General Government	\$5,661,942	\$6,324,147	\$6,174,305	\$6,152,324
Public Safety	\$17,271,914	\$16,592,957	\$20,302,839	\$18,032,963
Judicial	\$1,440,285	\$1,427,446	\$1,551,973	\$1,501,580
Recreation & Parks	\$990,903	\$737,791	\$901,817	\$934,004
Transfer Out	\$0	\$0	\$3,371,351	\$0
Total Expenditures	\$25,365,044	\$25,082,341	\$32,302,285	\$26,620,871
Change in Fund Balance	(\$589,210)	\$1,083,737	(\$2,732,002)	\$1,356,085
Beginning Fund Balance	\$12,779,630	\$12,190,420	\$13,274,154	\$10,542,158
Ending Fund Balance	\$12,190,420	\$13,274,154	\$10,542,158	\$11,898,243



**MAJOR STREET FUND
CHANGE IN FUND BALANCE**

<u>Revenue</u>	Actual <u>2020/21</u>	Actual <u>2021/22</u>	Budgeted <u>2022/23</u>	Budgeted <u>2023/24</u>
State Sources	\$2,615,952	\$2,876,542	\$2,854,355	\$2,939,586
Interest & Rent	\$2,863	\$5,313	\$39,000	\$42,500
Other Revenue	\$0	\$446	\$0	\$0
Total Revenue	\$2,618,815	\$2,882,301	\$2,893,355	\$2,982,086
<u>Expenditures</u>				
Current - Public Works	\$466,889	\$406,777	\$517,771	\$545,733
Capital Outlay	\$928,960	\$750,447	\$1,652,185	\$1,570,050
Transfer Out	\$1,000,000	\$1,200,000	\$1,300,000	\$1,390,793
Total Expenditures	\$2,395,849	\$2,357,224	\$3,469,956	\$3,506,576
Change in Fund Balance	\$222,966	\$525,077	(\$576,601)	(\$524,490)
Beginning Fund Balance	\$2,222,635	\$2,445,601	\$2,970,676	\$2,394,072
Ending Fund Balance	\$2,445,601	\$2,970,676	\$2,394,072	\$1,869,582



**LOCAL STREET FUND
CHANGE IN FUND BALANCE**

<u>Revenue</u>	Actual <u>2020/21</u>	Actual <u>2021/22</u>	Budgeted <u>2022/23</u>	Budgeted <u>2023/24</u>
State Sources	\$952,222	\$1,034,737	\$1,049,076	\$1,081,728
Interest & Rent	\$1,914	\$1,594	\$4,500	\$3,500
Other Revenue	\$0	\$3,595	\$0	\$0
Transfer In	\$1,000,000	\$1,200,000	\$4,171,351	\$1,390,793
Total Revenue	\$1,954,136	\$2,239,926	\$5,224,927	\$2,476,021
<u>Expenditures</u>				
Current - Public Works	\$353,092	\$496,271	\$610,159	\$582,495
Capital Outlay	\$2,463,995	\$2,391,796	\$4,704,868	\$1,004,000
Total Expenditures	\$2,817,087	\$2,888,067	\$5,315,027	\$1,586,495
Change in Fund Balance	(\$862,951)	(\$648,141)	(\$90,100)	\$889,526
Beginning Fund Balance	\$1,682,331	\$819,380	\$171,241	\$81,142
Ending Fund Balance	\$819,380	\$171,241	\$81,142	\$970,668



**LIBRARY FUND
CHANGE IN FUND BALANCE**

<u>Revenue</u>	Actual <u>2020/21</u>	Actual <u>2021/22</u>	Budgeted <u>2022/23</u>	Budgeted <u>2023/24</u>
Taxes	\$920,922	\$938,071	\$1,007,343	\$1,088,697
State & Federal Sources	\$36,155	\$39,092	\$33,000	\$37,000
Other Revenue	\$46,626	\$43,284	\$42,250	\$35,000
Total Revenue	\$1,003,703	\$1,020,447	\$1,082,593	\$1,160,697
<u>Expenditures</u>				
Personnel Services	\$511,936	\$419,753	\$496,163	\$519,885
Pension-OPEB	\$252,226	\$229,453	\$261,098	\$284,156
Other Charges	\$139,528	\$176,448	\$177,138	\$186,930
Capital Outlay	\$134,481	\$77,448	\$78,000	\$67,000
Total Expenditures	\$1,038,171	\$903,102	\$1,012,399	\$1,057,971
Change in Fund Balance	(\$34,468)	\$117,345	\$70,194	\$102,726
Beginning Fund Balance	\$469,761	\$435,293	\$552,638	\$622,832
Ending Fund Balance	\$435,293	\$552,638	\$622,832	\$725,558



**RUBBISH AND GARBAGE FUND
CHANGE IN FUND BALANCE**

<u>Revenue</u>	<u>Actual 2020/21</u>	<u>Actual 2021/22</u>	<u>Budgeted 2022/23</u>	<u>Budgeted 2023/24</u>
User Fees	\$1,769,400	\$1,806,423	\$1,764,000	\$2,454,352
Other Revenue	\$70,345	\$59,368	\$40,000	\$60,000
Interest & Rents	\$10,729	\$8,481	\$6,000	\$21,500
Total Revenue	\$1,850,474	\$1,874,272	\$1,810,000	\$2,535,852
<u>Expenditures</u>				
Debris Removal	\$89,785	\$101,232	\$101,231	\$118,927
Disposal	\$1,352,422	\$1,530,591	\$1,595,329	\$2,120,038
Landfill Post-Closure	\$301,538	\$79,025	\$110,000	\$290,000
Total Expenditures	\$1,743,745	\$1,710,848	\$1,806,560	\$2,528,965
Change in Fund Balance	\$106,729	\$163,424	\$3,440	\$6,887
Beginning Fund Balance	(\$112,698)	(\$5,969)	\$157,454	\$160,897
Ending Fund Balance	(\$5,969)	\$157,454	\$160,897	\$167,784



WATER / SEWER FUND
CHANGE IN FUND BALANCE

<u>Revenue</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Budgeted</u> <u>2022/23</u>	<u>Budgeted</u> <u>2023/24</u>
Charges for Service	\$17,361,228	\$17,247,218	\$17,556,346	\$18,289,421
Interest	\$12,138	\$50,367	\$98,000	\$95,000
Other Revenue	\$7,966	\$7,982	\$5,000	\$5,000
Grants	\$0	\$0	\$2,000,000	\$0
Transfer In	\$1,059,403	\$1,062,335	\$500,000	\$0
Total Revenue	\$18,440,735	\$18,367,902	\$20,159,346	\$18,389,421
<u>Expenditures</u>				
Personnel Services	\$943,058	\$1,018,673	\$1,227,483	\$1,163,623
Pension-OPEB	\$763,697	\$1,230,089	\$679,304	\$654,499
Supplies	\$193,706	\$142,508	\$245,000	\$256,500
Other Charges	\$10,037,377	\$10,694,962	\$11,066,248	\$11,490,861
Capital Outlay	\$2,243,423	\$2,030,644	\$2,413,776	\$2,670,320
Debt	\$260,612	\$180,079	\$255,469	\$255,594
Total Expenditures	\$14,441,873	\$15,296,915	\$15,827,280	\$16,491,397
Change in Fund Balance	\$3,998,862	\$3,070,987	\$4,332,066	\$1,898,024
Beginning Fund Balance	\$56,691,772	\$60,688,283	\$63,759,272	\$68,091,341
Ending Fund Balance	\$60,688,283	\$63,759,272	\$68,091,341	\$69,989,365

**SECTION IX:
CAPITAL PROGRAM**



The City of Eastpointe has established a six-year capital replacement plan. The Capital Improvement Program section includes capital facilities and equipment purchases greater than \$15,000 in value and of a non-routine nature. It has been the goal of the city to use pay-as-you go to finance capital purchases, in an effort to limit the amount of debt incurred by the city. The city will maintain all its assets at a level adequate to protect the city's capital interest and to minimize future maintenance and replacement costs. The city will determine the least costly financing method for all new projects.

The operating budget impacts are shown by program year in the tables that follow, and are developed using the best information currently available, then inflated for future years. They will be continually updated to reflect the most current information. These costs could include staffing, operations and maintenance; and capital equipment costs are identified on each project detail sheet upon project approval and only the total expenditures have been incorporated in the FY2023/24 operating budget. The six-year program, which is a consolidation of ongoing projects and projects planned over the next six years, represents future capital improvement commitments consistent with City Council direction and the city's FY2023/24 Fiscal Management Plan. When capital improvements are deferred and estimates can be made, the impact on the maintenance costs are reflected and reported in the operating budget.

Some of the highlights of next year's budget include:

Equipment Purchases & Building Projects:

- City Hall – Replace HVAC Units, \$152,000.
- Police – Demolish/Remediate 9 Mile Property \$500,000.
- Fire – Upgrade Camera System, \$19,890.
- Military Museum – HVAC & Sewer repairs, \$44,550.
- Motor Pool – Remove Underground Gas Tank \$100,000.

- Parks
 - Lighting & tennis Court Improvements - \$125,000.
- Motor Pool
 - Backup Generator - \$48,112.

Construction Projects:

- Major Streets – 9 Mile/ Gratiot to Tuscany Reconstruction, \$1,152,500. 9 Mile/Tuscany to I-94 Design \$367,500. Traffic Signal Modernization - Kelly \$330,500.
- Local Streets – Sprenger Mill & Fill \$282,000, Concrete Pavement Repairs \$791,000.



Capital Improvement Program

2023/2024

-
- Water Department – Additional Lead Service Line Replacements \$1,000,000, Watermain Replacement 9 Mile/Tuscany to Kelly \$2,254,350.
 - Sewer Department – Nothing for FY24.

All of these projects will save overall maintenance expenses in each of the department budgets, current and future. It will solve future deterioration of each of the buildings listed and in several of the projects will lower energy costs to keep our utility costs down, which is always a continual battle.

City of Eastpointe's Capital Improvement Plan

Fund / Dept. City Hall / Citywide	Description	Projected	Projected	Projected	Projected	Projected	Projected	Projected
		FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	
	Replace City Halls - Heating / Cooling units	\$152,000	\$152,000					
	Miscellaneous Repairs							
101-271	Total Building / Grounds Improvement	\$152,000	\$152,000	\$0	\$0	\$0	\$0	\$0
	Information Technology							
	Replacement of Desktop Computers		\$ 150,000				\$ 150,000	
	Computer System Upgrades				\$50,000			
	Security Camera System Upgrade		\$ 100,000					
101-228	Total Information Technology Department	\$0	\$250,000	\$0	\$50,000	\$150,000	\$0	\$0
	Audio Visual							
101-261	Total Audio Visual Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Police Department							
147	Demolition of 9 Mile Property	\$500,000						
	Site Prep of 9 Mile Property		\$100,000					
	9 Mile Debt Payment-25 Years			\$800,000		\$800,000		\$800,000
101-301	Total Police Department	\$500,000	\$100,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000
	Dog Warden							
	Vehicle implements			\$5,000				
101-430	Total Warden Department	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0
	Police - Drug Forfeiture							
	Drone, Pen Link, Night Vision	\$52,285						
265-335	Total Drug Forfeiture Fund	\$52,285	\$0	\$0	\$0	\$0	\$0	\$0
	Fire Department							
	Commercial Kitchen Stove	\$8,979						
	Upgrade Camera System	\$19,890						
	Remodel Upper Bathroom		\$35,000					
	Engine (E-2)			\$800,000				

City of Eastpointe's Capital Improvement Plan

Fund / Dept.	Description	Projected FY 23/24	Projected FY 24/25	Projected FY 25/26	Projected FY 26/27	Projected FY 27/28	Projected FY 28/29
101-336	Total Fire Department	\$28,869	\$35,000	\$800,000	\$0	\$0	\$0
Military Museum (Leased)							
	Resurface/Repair Parking Lot/Catchbasin	\$5,000				\$5,000	
	Disconnect Downspouts from Sewer and Drain Away From Building	\$5,000					
	Repair Sewer Lateral	\$8,000					
	Replace 1 Roof HVAC	\$26,550				\$29,250	
	Replace Exterior Doors		\$19,000				
	Replace Flat Roofs		\$36,800				
	Remove Asbesto			\$50,000			
	LED Lighting				\$12,500		
	Restroom Improvements				\$25,000		
	Exterior Painting						\$11,000
	Utility Room Improvements						\$17,500
101-804	Total Military Museum Department	\$44,550	\$55,800	\$50,000	\$37,500	\$34,250	\$28,500
Park & Trails							
148	Lighting & Tennis Courts	\$125,000					
	Basketball Courts		\$110,000				
	Splash Pad			\$500,000			
	Misc. Park Improvements				\$30,000	\$30,000	\$30,000
101-770	Total Parks & Trails Department	\$125,000	\$110,000	\$500,000	\$30,000	\$30,000	\$30,000
Library Fund							
	Family Workstations		\$10,000				
	Miscellaneous Renovations	\$20,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
271-790	Total Library Fund	\$20,000	\$25,000	\$15,000	\$15,000	\$15,000	\$15,000
Court Building Fund							
	Bond Payment			\$50,000	\$50,000	\$50,000	\$50,000
	Emergency Repairs	\$10,000	\$10,000	\$5,000	\$5,000	\$5,000	\$5,000
436-901	Total Court Building Fund	\$10,000	\$10,000	\$55,000	\$55,000	\$55,000	\$55,000
Motor Pool Fund							

City of Eastpointe's Capital Improvement Plan

Fund / Dept.	Description	Projected	Projected	Projected	Projected	Projected	Projected	Projected
		FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	
	DPW Pickup Trucks	\$55,000	\$60,000					
	Electric DPW Pickup Trucks			\$100,000		\$115,000		
	Install emergency generator - garage	\$48,112						
	Security Cameras	\$21,888						
	Remove Fuel Tank	\$100,000						
	Front Plows	\$20,000						
	Electric City Hall/Building Fleet Vehicles (2)			\$125,000				
	Electric City Hall/Building Fleet Vehicles (2)				\$130,000			
	Electric City Hall/Building Fleet Vehicles (3)					\$195,000		
	Clean/repair concrete floor - garage			\$69,000				
	New service bay w/hoists			\$59,000				
	Paint interior of garage			\$35,000				
661-443	Total Motor Pool Fund	\$245,000	\$60,000	\$388,000	\$130,000	\$310,000	\$0	
Major Streets								
	Pavement Marking		\$228,000		\$228,000			
	Joint Sealing	\$172,250			\$172,250			
	Hayes Road Patching - Stephens to 10 Mile							
	Stephens Rd. - Spindler Sidewalk							
	2023 TIP - 9 Mile Reconstruction - Gratiot to Tuscany, Design							
	9 Mile Reconst. - Construction Cost	\$671,500						
	9 Mile Reconst - Construction Admin	\$481,000						
	2024 Fed Omnibus - 9 Mile Reconstruction - Tuscany to I-94, Design	\$267,500						
	9 Mile Reconst. - ROW & Construction Cost	\$100,000	\$970,000					
	9 Mile Reconst - Construction Admin		\$695,530					
	Future 2025 TIP - Toepfer Reconstruction - Kelly to Beaconsfield, Design		\$62,667					
	Toepfer Reconstruction - Construction Cost			\$227,479				
	Toepfer Reconstruction - Construction Admin			\$162,933				
	2026 TIP - Hayes Road Concrete Patching - Stephens to 10 Mile, Design			\$32,963				
	Hayes Patching - Construction Cost			\$119,654				
	Hayes Patching - Construction Admin			\$85,703				
	2027 TIP - Future Project, Design			\$68,387				
	Future Project - Construction Cost					\$248,246		
	Future Project - Construction Admin					\$177,807		

City of Eastpointe's Capital Improvement Plan

Fund / Dept.	Description	Projected	Projected	Projected	Projected	Projected	Projected
		FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
202-901	2028 TIP - Future Project, Design					\$68,387	
	Future Project - Construction Cost						\$248,246
	Future Project - Construction Admin						\$177,807
	Traffic Signal Modernization, Kelly Road.	\$330,500					
	Total Major Streets Fund	\$2,022,750	\$1,956,197	\$423,375	\$673,994	\$494,440	\$426,053
CBDG Infrastructure							
	Asphalt Resurfacing Program Construction	\$ 150,000					
	Future Projects		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
275-600	Total CBDG Fund	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Local Street Projects							
	Joint Sealing		\$167,250	\$172,250		\$172,250	\$167,250
	Storm Sewer Rehab		\$283,200	\$283,200	\$283,200	\$283,200	\$283,200
	Universal Part 2	\$55,000					
	Sprenger Mill & Fill	\$130,000					
	Local Street Pavement Patching	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000
	Local Street Pavement Patching - Const. Admin	\$91,000	\$91,000	\$91,000	\$91,000	\$91,000	\$91,000
	Local Street Pavement Patching - Design	\$8,000		\$5,000		\$5,000	
203-901	Total Local Street Projects	\$984,000	\$1,241,450	\$1,251,450	\$1,074,200	\$1,251,450	\$1,241,450
Water / Sewer Fund							
	Water Meter Truck	\$102,469					
	Lead Service Line Replacements	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
	Water Main Replacement 9 Mile - Tuscany to Kelly	\$2,254,350					
DWSRF Bond Funds							
	Water Main Replacement (E. Side Gratiot - 24" Toepfer to 9 Mile)						
	Water Main Replacement (Normandy - Toepfer to 9 Mile, Saxony - Ash to Semrau and Bell to 10 Mile, Agnes - Beechwood to Lydia and General Lead Water Services Replacements (Rein, Piper, South Park, Water Main Replacement (Chestnut - Gratiot to Redmond, Wilson - Rein to Cushing, Lincoln - Gratiot to Beechwood, Crestentwood - Gratiot to Redmond)		\$3,453,895				
	Water Main Replacement (Cushing - 10 Mile to Bell, Charles R - Hayes to Grove, Tuscany - Toepfer to 9 Mile)		\$429,000	\$1,754,000			
			\$71,500	\$1,615,900			

City of Eastpointe's Capital Improvement Plan

Fund / Dept.	Description	Projected	Projected	Projected	Projected	Projected	Projected	Projected
		FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	
592-537	Water Main Replacement (Birchwood - Nehlis to S of Crescentwood, Sprenger - Gratiot to Universal, Marine - Holland to Rosetta)			\$75,700	\$1,710,635			
	Water Main Replacement (24" E. Side Gratiot - 9 Mile to 10 Mile)				\$110,438	\$3,396,513		
	Water Main Replacement (24" W Side Gratiot- 8 Mile to 9 Mile)					\$134,000	\$3,028,400	
	Total Water Department	\$3,356,819	\$4,954,395	\$4,445,600	\$2,821,073	\$4,530,513	\$4,028,400	
	TV/Clean Sewers - Citywide Catchbasin Rehab		\$330,810	\$250,000	\$30,000	\$693,000	\$250,000	\$693,000
592-538	CWSRF Bond Funds							
	Sewer Rehab. - District 1 & 2		\$1,717,500			\$20,000	\$1,130,000	
	Sewer Rehab. - District 3 & 4		\$2,850,000					
	Sewer Rehab. - District 5		\$25,000	\$1,412,500				
	Total Sewer Department	\$0	\$5,173,310	\$1,662,500	\$280,000	\$963,000	\$2,073,000	
	Total Water/Sewer Fund	\$3,356,819	\$10,127,705	\$6,108,100	\$3,101,073	\$5,493,513	\$6,101,400	
	TOTAL	\$7,691,273	\$14,273,152	\$10,545,925	\$6,116,767	\$8,783,653	\$8,847,403	

Account	Description	Projected	Projected	Projected	Projected	Projected	Projected	
		FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	
FUNDING SOURCES	General Fund	\$850,419	\$702,800	\$2,155,000	\$917,500	\$1,014,250	\$858,500	
	Court Building Fund	\$10,000	\$10,000	\$55,000	\$55,000	\$55,000	\$55,000	
	Major Street Fund	\$2,022,750	\$1,956,197	\$423,375	\$673,994	\$494,440	\$426,053	
	Local Street Fund	\$984,000	\$1,241,450	\$1,251,450	\$1,074,200	\$1,251,450	\$1,241,450	
	CBDG Infrastructure Fund	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	
	Water / Sewer Fund	\$3,356,819	\$10,127,705	\$6,108,100	\$3,101,073	\$5,493,513	\$6,101,400	
	Drug Forfeiture Fund	\$52,285	\$0	\$0	\$0	\$0	\$0	
	Library Fund	\$20,000	\$25,000	\$15,000	\$15,000	\$15,000	\$15,000	
	Motor Pool	\$245,000	\$60,000	\$388,000	\$130,000	\$310,000	\$0	
		Total of Funding Sources	\$7,691,273	\$14,273,152	\$10,545,925	\$6,116,767	\$8,783,653	\$8,847,403

**SECTION X:
DEBT PROGRAM**



The City of Eastpointe’s debt obligations are controlled by Public Act 279 of 1909, The Home Rule City Act, Public Act 94 of 1933, The Revenue Bond Act of 1933, and Public Act 34 of 2001, Revised Municipal Finance Act. The net indebtedness of the city shall not exceed 10% of the assessed value of all real and personal property in the city.

Eastpointe has one outstanding debt issue. The debt issue is for construction of a replacement city hall from 2007-2008.

2023 Equalized Assessed Valuation	<u>\$946,750,400</u>
X 10% = Legal Debt Limit	<u>\$ 94,675,040</u>
Less 6/30/2023 Debt Obligation	<u>\$ 2,285,000</u>
Legal Debt Margin remaining	<u>\$ 92,390,040</u>

City Council Adopted Fiscal Management Plan, Debt Management Section

The city utilizes long-term debt to finance capital projects with long useful lives. Financing capital projects with debt provides for an “intergenerational equity”, as the actual users of the capital asset pay for its cost over time, rather than one group of users paying in advance for the costs of the asset.

The purpose of this debt management policy is to provide for the preservation and eventual enhancement of the city’s bond rating, the maintenance of adequate debt service reserves, compliance with debt instrument covenants and provisions, and required disclosures to investors, underwriters and rating agencies. These policy guidelines will also be used when evaluating the purpose, necessity and condition under which debt will be issued. These policies are meant to supplement the legal framework of public debt laws provided by the Michigan Constitution, State Statutes, City Charter, federal tax laws and the city’s current bond resolutions and covenants.

The Michigan Constitution limits a city’s bonded debt capacity (outstanding principal) to certain percentages of the city’s assessed valuation by the type of project to be constructed

- All projects funded with city general obligation bonds or revenue bonds will only be undertaken with voter approval as required through a city bond election.
- The overall debt management policy of the city will ensure that financial resources of the city are adequate in any general economic situation to not preclude the city’s ability to pay its debt when due.



- The city will not use long-term debt to fund current operations or smaller projects that can be financed from current revenues or resources. The city will first attempt to utilize "pay as you go" capital financing and/or the use of operating funds or impact fees where applicable.
- The city does not intend to issue commercial paper (CP) or bond anticipation notes (BANs) for periods longer than two years or for the term of a construction project. If CP or a BAN is issued for a capital project, it will be converted to a long-term bond or redeemed at its maturity.
- The issuance of variable rate debt by the city will be subject to the most careful review and will be issued only in a prudent and fiscally responsible manner.
- The city shall attempt to combine debt issuances in order to minimize issuance costs.
- Whenever the city finds it necessary to issue property tax-supported bonds, the following policy will be adhered to:
 - Tax supported bonds are bonds for which funds used to make annual debt service expenditures are derived from ad valorem (property) tax revenue of the city.
 - The target for the maturity of general obligation bonds will typically be between twenty and thirty years. The target for the "average weighted maturities" for general obligation bonds of the city will be twelve and one half (12 ½) years.
 - Generally, the city will structure general obligation bond issues to create level debt service payments over the life of the issue.
 - Debt supported by the city's General Fund will not exceed 10% of the annual General Fund revenues.
 - Property tax rates will be determined each year as part of the budgetary process (pursuant to State law) to pay the necessary debt service payments of general obligation bonds currently outstanding or expected to be issued within the fiscal year.
 - In accordance with requirements of the State of Michigan Constitution and Home Rule City Act and City Charter, total bonded debt will not exceed the 10% limitation. Reserve funds, when required, will be provided to adequately meet debt service requirements in subsequent years.
 - Interest earnings on bond fund balances will only be used to pay debt service on the bonds unless otherwise committed for other uses or purposes of the project.
 - The term of any bond will not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended.
- Revenue bonds are defined as a bond on which the debt service is payable from the revenue generated from the operation of the project being financed or a category of facilities, from other non-tax sources of the city, or from other designated taxes such as highway user's revenues, excise tax, or special fees or taxes. For any bonds or lease-purchase obligations in which the debt service is paid from revenue generated by the project and/or partially paid from



non-property tax sources, that debt service is deemed to be revenue bonds and are excluded from the calculation of the annual debt service limitation. Whenever the city finds it necessary to issue revenue bonds, the following guidelines will be adhered to:

- Revenue bonds of the city will be analyzed carefully by the Finance Department for fiscal soundness. Part of this analysis shall include a feasibility report prepared by an independent consultant prior to the issuance of utility supported revenue bonds to ensure the generation of sufficient revenues to meet debt service requirements, compliance with existing bond covenants and to protect the bondholders.
 - Revenue bonds should typically be structured to provide level annual debt service over the life of the issue.
 - Debt Service Reserve Funds should be provided when required by rating agencies, bond insurers or existing bond covenants.
 - Interest earnings on the reserve fund balances will be used to pay debt service on the bonds unless otherwise committed for other uses or purposes of the project.
 - The term of any revenue bond or lease obligation issue will not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended.
 - The target for the term of revenue bonds will typically be between twenty and thirty years. The target for the “average weighted maturities” for revenue bonds of the city will be twelve and one half (12 ½) years.
- Improvement District (DDA) and Special Assessment Bonds (SAD) shall be issued only when the formation of the district demonstrates a clear and significant purpose for the city. The District must provide a specific benefit to the property owner(s). The city will review each project through active involvement of city staff and/or selected consultants to prepare projections, review pro-forma information and business plans, perform engineering studies, analyze minimum debt coverage and value to debt ratios, and conduct other analyses necessary to consider the proposal against specified criteria. Both DDA and SAD bonds will be utilized only when it is expected that they will be outstanding for their full term.
 - An expanded policy will be maintained detailing the policy and procedures of the city related to any future consideration of the formation of a Community Improvement District Program authorized by the State of Michigan. Use of a CID would require compliance with the new guidelines and procedures and specific Council approval.
 - Refunding bonds will be measured against a standard of the net present value debt service savings exceeding 3% of the debt service amount of the bonds being refunded, or if savings exceed \$750,000, or for the purposes of modifying restrictive covenants or to modify the existing debt structure to the benefit of the city.
 - The investment of bond proceeds shall at all times be in compliance with the city’s Investment and Portfolio Policies and meet all requirements of bond covenants.



Debt Management Program

2023/24

-
- The city shall comply with all U.S. Internal Revenue Service arbitrage rebate requirements for bonded indebtedness.
 - The city shall comply with Michigan Revised Statutes and all other legal requirements regarding the issuance of bonds and certificates of the city or its debt issuing authorities.
 - The city will maintain regular contact with rating agencies through telephonic conferences, meetings, or visits on and off-site. The city will secure ratings on all bonds issued when economically feasible.
 - The city's Finance Department shall maintain a debt profile for all bonds issued and update the profile on an annual basis. The debt profile shall include specific information regarding the size and type of debt issued, projects financed by the bonds, debt service schedules and other pertinent information related to each specific bond issue.

**SECTION XI:
STATISTICAL &
ANALYSIS SECTION**



The goal of the statistical and supplemental section of the budget document is to provide a context for understanding the decisions incorporated into the budget document. A high-quality statistical and supplemental section presents a valuable perspective to interested shareholders when reviewing budget issues and making decisions related to allocation of government resources.

The National Advisory Council on State and Local Budgeting (NACSLB) Best Practices in Budgeting states that a “government should regularly collect and evaluate information about trends in community condition, the external factors affecting it, opportunities that may be available, and problems and issues that need to be addressed.” Trends should be shown on a multi-year basis, using both a historical and prospective timeframe in the statistical and supplemental section of the budget document.

Organization of Information by Major Category.

The statistical and supplemental section is divided into four major categories, as appropriate.

1. Form of Government. The government structure is critical in shaping how budget decisions are made. The roles of elected and appointed officials should be identified. Political ramifications of elections, terms in office, or changes in administration may be noted.

2. Geography. The community’s location is displayed by means of a map.

3. Community Profile. A community profile provides background concerning the setting under which the government operates. Healthcare, transportation, education, and culture could be major elements of the profile.

4. Demographics and Economics. A community’s demographics often determine the type and scope of a government’s services, while economic data may provide information on resources. The statistical section is a valuable resource for historical demographic and economic components. The pertinent information in our budget document includes:

Demographic and economic statistics and graphs presented cover a wide range of items such as:

- Population growth or decline directly affects the level of service required.
- Wealth is often shown through per capita income or personal income.
- The type of government services may be predicated to some degree on the age distribution of the community.
- Education level of the citizens may be presented by the highest education level achieved.
- The number of languages spoken may be relevant, especially for a school district.



- Trends in retail sales, home sales, employment levels, and unemployment rates are used as a sign of economic strength.



The City of Eastpointe operates with the Council-Manager form of government. Eastpointe is governed by a City Council consisting of a Mayor and four council members who are elected at large to overlapping four- (4-) year terms. The City Council is the legislative body of the city responsible for adopting local laws. The City Council is also responsible for the appointment of the City Manager and City Attorney. The City Manager serves as the city's chief administrative officer and appoints the city's department heads and all other city employees. The City Manager is also the Personnel Director and the City Clerk by charter and serves as the Clerk of the Council. City Council meetings are open to the public and are held on the first and third Tuesdays of each month in the Council Chambers at City Hall, 23200 Gratiot Avenue, Eastpointe, Michigan 48021; (586) 445-3661. All meetings are held in accordance with the Michigan Open Meetings Act. The City Council meeting agenda is prepared by the City Manager's office.

The City of Eastpointe has been operating under the Council-Manager form of government since 1929. The City Manager is the chief administrative officer of the city government and responsible for the efficient and effective management of all operations of the city. The City Manager appoints all department heads and employees of the city, except the City Attorney. The City Manager also appoints the members of the Housing Commission. The City Manager prepares the city's annual budget for submission to the City Council and administers the budget after Council adoption.

Community Profiles

YOU ARE VIEWING DATA FOR:

City of Eastpointe

23200 Gratiot Ave
Eastpointe, MI 48021-
1683
<https://www.cityofeastpointe.net/>



Census 2020 Population:
34,318
Area: 5 square miles

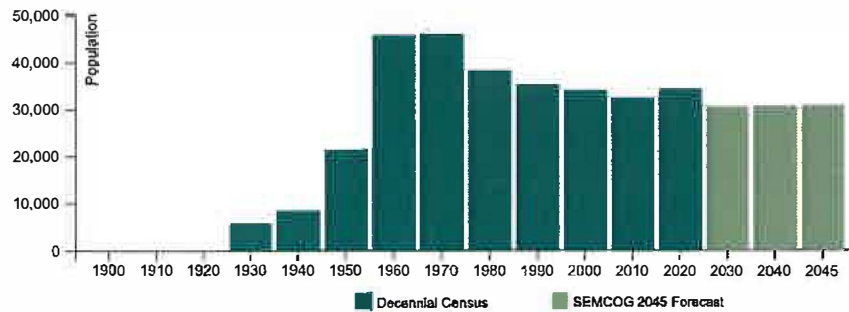
[VIEW COMMUNITY EXPLORER MAP](#)

[VIEW 2020 CENSUS MAP](#)

Population and Households

Link to American Community Survey (ACS) Profiles: **Select a Year** 2017-2021 ▾ | **Social | Demographic**
Population and Household Estimates for Southeast Michigan, 2022

Population Forecast



Note for City of Eastpointe : Name changed in 1992 from City of East Detroit. East Detroit incorporated as a city in 1929 from Village of Halfway. Village of Halfway incorporate in 1924 from part of Erin Township. Population numbers not available prior to 1924 as area was part of Erin Township.

Population and Households

Population and Households	Census 2020	Census 2010	Change 2010-2020	Pct Change 2010-2020	SEMCOG Jul 2022	SEMCOG 2045
Total Population	34,318	32,442	1,876	5.8%	34,051	30,843
Group Quarters Population	22	21	1	4.8%	16	24
Household Population	34,296	32,421	1,875	5.8%	34,035	30,819
Housing Units	13,798	13,796	2	0.0%	13,850	-
Households (Occupied Units)	13,126	12,557	569	4.5%	12,991	13,005
Residential Vacancy Rate	4.9%	9.0%	-4.1%	-	6.2%	-
Average Household Size	2.61	2.58	0.03	-	2.62	2.37

Source: U.S. Census Bureau and SEMCOG 2045 Regional Development Forecast

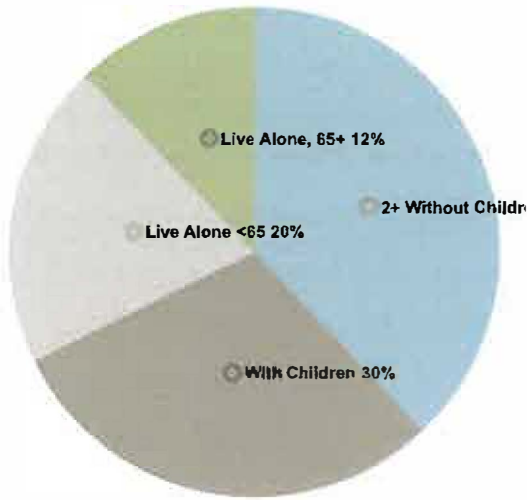
Components of Population Change

Components of Population Change	2000-2005 Avg.	2006-2010 Avg.	2011-2018 Avg.
Natural Increase (Births - Deaths)	56	60	65
Births	504	405	423
Deaths	448	345	358
Net Migration (Movement In - Movement Out)	-174	-269	-105
Population Change (Natural Increase + Net Migration)	-118	-209	-40

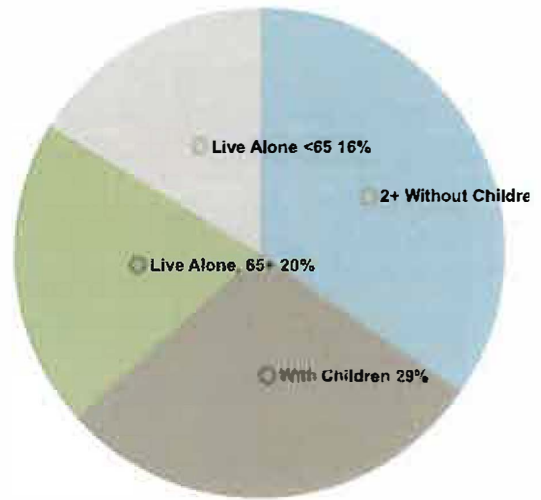
Source: Michigan Department of Community Health Vital Statistics, U.S. Census Bureau, and SEMCOG

Household Types

**ACS
2020**



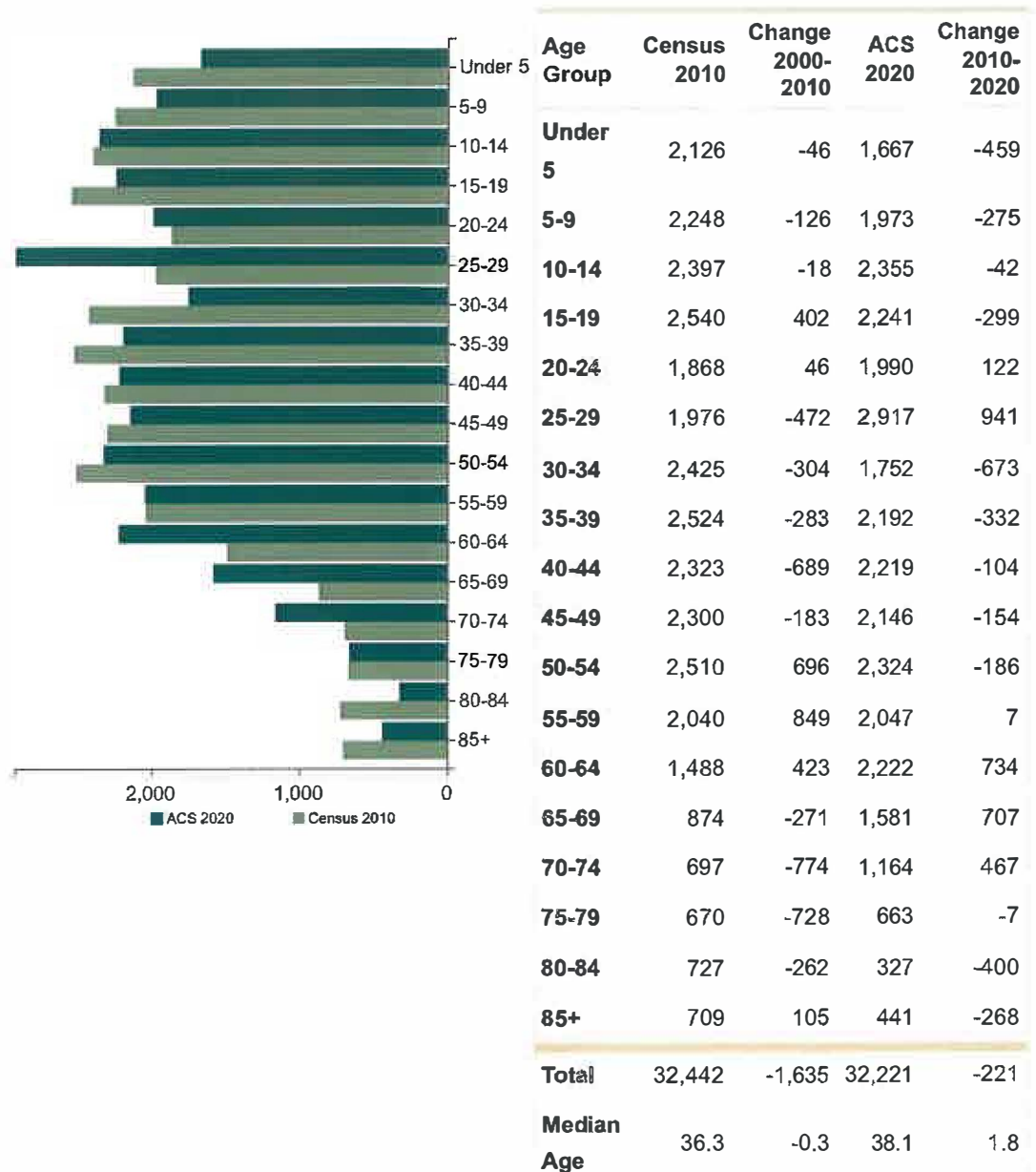
**SEMCOG
2045**



Household Types	Census 2010	ACS 2020	Change 2010-2020	Pct Change 2010-2020	SEMCOG 2045
With Seniors 65+	2,963	3,415	452	15.3%	5,559
Without Seniors	9,594	9,441	-153	-1.6%	7,446
Live Alone, 65+	1,345	1,570	225	16.7%	2,651
Live Alone, <65	2,263	2,593	330	14.6%	2,127
2+ Persons, With children	4,382	3,813	-569	-13%	3,733
2+ Persons, Without children	4,567	4,880	313	6.9%	4,494
Total Households	12,557	12,856	299	2.4%	13,005

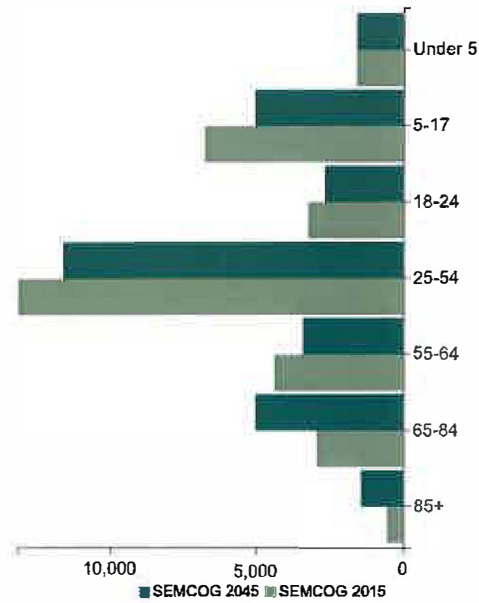
Source: U.S. Census Bureau, Decennial Census, 2016-2020 American Community Survey 5-Year Estimates, and SEMCOG 2045 Regional Development Forecast

Population Change by Age, 2010-2020



Source: U.S. Census Bureau, Decennial Census, and 2016-2020 American Community Survey 5-Year Estimates

Forecasted Population Change 2015-2045



Age Group	2015	2020	2025	2030	2035	2040	2045	Change 2015 - 2045	Pct Change 2015 - 2045
Under 5	1,608	1,841	1,872	1,774	1,683	1,631	1,595	-13	-0.8%
5-17	6,787	5,877	5,294	5,051	5,166	5,147	5,057	-1,730	-25.5%
18-24	3,248	3,240	3,016	2,712	2,645	2,685	2,670	-578	-17.8%
25-54	13,129	12,844	12,157	11,802	11,782	11,775	11,594	-1,535	-11.7%
55-64	4,400	4,444	4,029	3,677	3,403	3,192	3,431	-969	-22%
65-84	2,956	3,968	4,311	4,728	4,866	5,126	5,037	2,081	70.4%
85+	578	630	699	811	954	1,173	1,459	881	152.4%
Total	32,706	32,844	31,378	30,555	30,499	30,729	30,843	-1,863	-5.7%

Source: SEMCOG 2045 Regional Development Forecast

Older Adults and Youth Populations

Older Adults and Youth Population	Census 2010	ACS 2020	Change 2010-2020	Pct Change 2010-2020	SEMCOG 2045
60 and over	5,165	6,398	1,233	23.9%	8,117
65 and over	3,677	4,176	499	13.6%	6,496
65 to 84	2,968	3,735	767	25.8%	5,037
85 and Over	709	441	-268	-37.8%	1,459
Under 18	8,339	7,335	-1,004	-12%	6,652
5 to 17	6,213	5,668	-545	-8.8%	5,057
Under 5	2,126	1,667	-459	-21.6%	1,595

Note: Population by age changes over time because of the aging of people into older age groups, the movement of people, and the occurrence of births and deaths.

Source: U.S. Census Bureau, Decennial Census, 2016-2020 American Community Survey 5-Year Estimates, and SEMCOG 2045 Regional Development Forecast

Race and Hispanic Origin

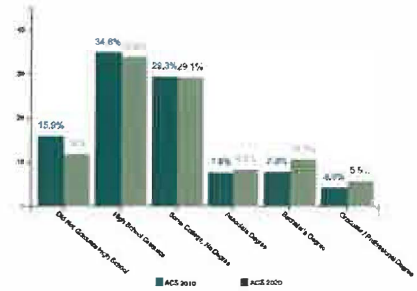
Race and Hispanic Origin	Census 2010	Percent of Population 2010	Census 2020	Percent of Population 2020	Percentage Point Change 2010-2020
Non-Hispanic	31,765	97.9%	33,500	97.6%	-0.3%
White	20,898	64.4%	13,286	38.7%	-25.7%
Black	9,503	29.3%	17,956	52.3%	23%
Asian	346	1.1%	361	1.1%	0%
Multi-Racial	838	2.6%	1,616	4.7%	2.1%
Other	180	0.6%	281	0.8%	0.3%
Hispanic	677	2.1%	818	2.4%	0.3%
Total	32,442	100%	34,318	100%	0%

Source: U.S. Census Bureau Decennial Census

Highest Level of Education

Highest Level of Education*	ACS 2010	ACS 2020	Percentage Point Chg 2010-2020
Did Not Graduate High School	15.9%	12%	-3.9%
High School Graduate	34.8%	33.8%	-1%
Some College, No Degree	29.3%	29.1%	-0.2%
Associate Degree	7.8%	8.5%	0.7%
Bachelor's Degree	7.9%	10.8%	2.9%
Graduate / Professional Degree	4.4%	5.9%	1.5%

* Population age 25 and over

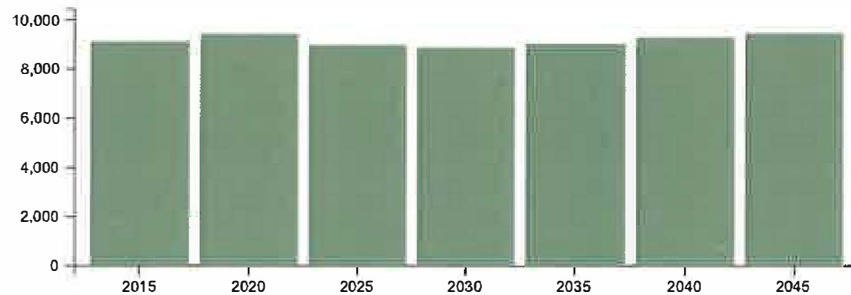


Source: U.S. Census Bureau, 2006-2010 and 2016-2020 American Community Survey 5-Year Estimates

Economy & Jobs

Link to American Community Survey (ACS) Profiles: **Select a Year 2017-2021** ▾ **Economic**

Forecasted Jobs



Source: SEMCOG 2045 Regional Development Forecast

Forecasted Jobs by Industry Sector

Forecasted Jobs By Industry Sector	2015	2020	2025	2030	2035	2040	2045	Change 2015-2045	Pct Change 2015-2045
Natural Resources, Mining, & Construction	531	571	534	519	507	494	495	-36	-6.8%
Manufacturing	171	154	164	170	170	165	159	-12	-7%
Wholesale Trade	239	238	199	170	151	136	130	-109	-45.6%
Retail Trade	1,301	1,323	1,024	935	916	937	934	-367	-28.2%
Transportation, Warehousing, & Utilities	266	255	258	249	243	246	244	-22	-8.3%
Information & Financial Activities	1,076	1,040	1,009	1,006	969	1,017	1,011	-65	-6%
Professional and Technical Services & Corporate HQ	703	717	663	654	685	730	774	71	10.1%
Administrative, Support, & Waste Services	945	1,098	1,170	1,222	1,302	1,397	1,447	502	53.1%
Education Services	736	765	765	758	765	772	773	37	5%
Healthcare Services	1,136	1,283	1,289	1,304	1,379	1,435	1,525	389	34.2%
Leisure & Hospitality	988	971	923	920	972	996	998	10	1%
Other Services	838	830	794	782	781	781	787	-51	-6.1%
Public Administration	210	211	211	211	211	211	210	0	0%
Total Employment Numbers	9,140	9,456	9,003	8,900	9,051	9,317	9,487	347	3.8%

Source: **SEMCOG 2045 Regional Development Forecast**

Daytime Population

Daytime Population	ACS 2016
Jobs	5,365
Non-Working Residents	18,268
Age 15 and under	7,146
Not in labor force	9,239
Unemployed	1,883
Daytime Population	23,633



Source: **2012-2016 American Community Survey 5-Year Estimates** and **2012-2016 Census Transportation Planning Products Program (CTPP)**. For additional information, visit SEMCOG's **Interactive Commuting Patterns Map**

Note: The number of residents attending school outside Southeast Michigan is not available. Likewise, the number of students commuting into Southeast Michigan to attend school is also not known.

Where Workers Commute From 2016

Rank	Where Workers Commute From *	Workers	Percent
1	Eastpointe	982	18.3%
2	Detroit	771	14.4%
3	Warren	611	11.4%
4	St. Clair Shores	351	6.5%
5	Roseville	297	5.5%
6	Clinton Twp	238	4.4%
7	Macomb Twp	212	4%
8	Sterling Heights	204	3.8%
9	Harrison Twp	165	3.1%
10	Chesterfield Twp	142	2.6%
-	Elsewhere	1,392	25.9%
* Workers, age 16 and over employed in Eastpointe		5,365	100%

Source: U.S. Census Bureau - 2012-2016 CTPP/ACS Commuting Data and **Commuting Patterns in Southeast Michigan**

Where Residents Work 2016

Rank	Where Residents Work *	Workers	Percent
1	Detroit	2,806	22.5%
2	Warren	1,623	13%
3	Eastpointe	982	7.9%
4	Clinton Twp	745	6%
5	Roseville	650	5.2%
6	Troy	570	4.6%
7	Sterling Heights	559	4.5%
8	St. Clair Shores	513	4.1%
9	Royal Oak	256	2.1%
10	Southfield	247	2%
-	Elsewhere	3,503	28.1%
* Workers, age 16 and over residing in Eastpointe		12,454	100%

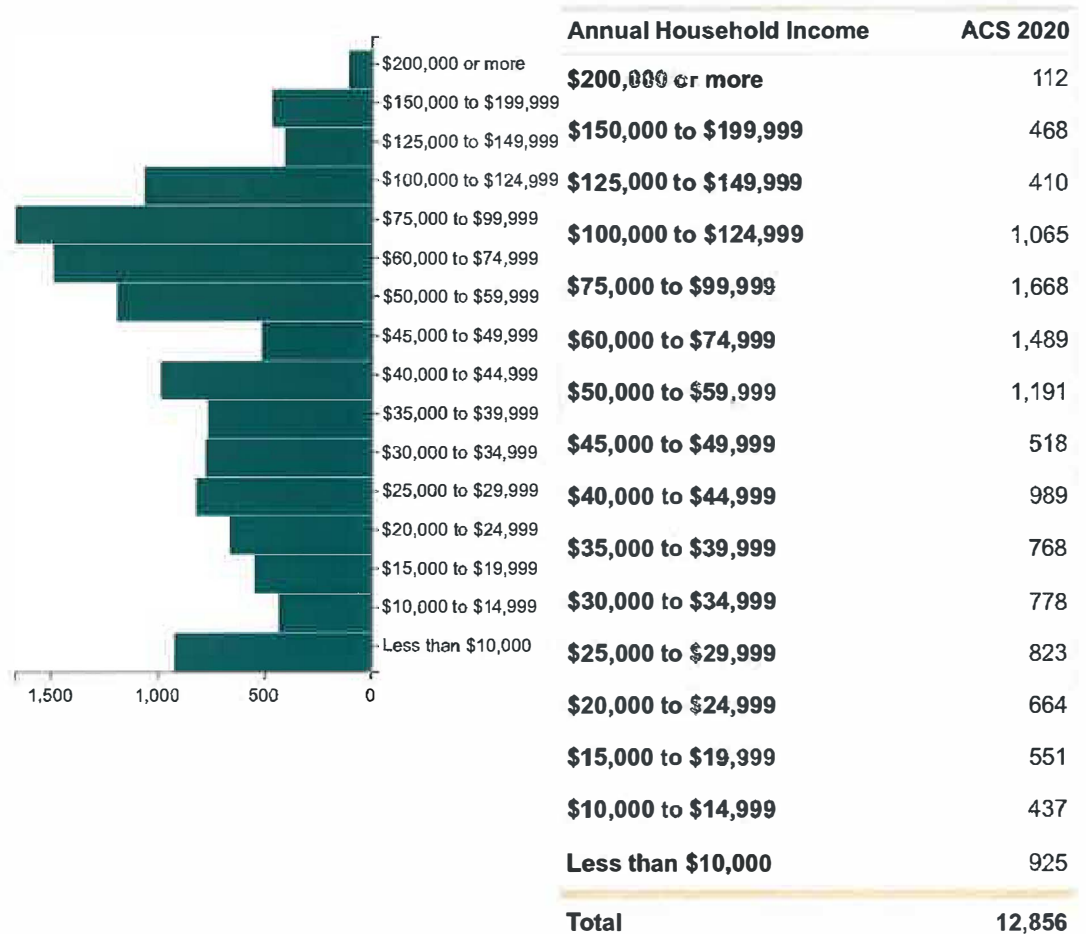
Source: U.S. Census Bureau - 2012-2016 CTPP/ACS Commuting Data and **Commuting Patterns in Southeast Michigan**

Household Income

Income (in 2020 dollars)	ACS 2010	ACS 2020	Change 2010-2020	Percent Change 2010-2020
Median Household Income	\$53,597	\$49,800	-\$3,797	-7.1%
Per Capita Income	\$25,027	\$24,010	-\$1,017	-4.1%

Source: U.S. Census Bureau, 2006-2010 and 2016-2020 American Community Survey 5-Year Estimates

Annual Household Income



Source: U.S. Census Bureau, 2016-2020 American Community Survey 5-Year Estimates

Poverty

Poverty	ACS 2010	% of Total (2010)	ACS 2020	% of Total (2020)	% Point Chg 2010-2020
Persons in Poverty	4,242	12.9%	5,175	16.1%	3.2%
Households in Poverty	1,414	11.3%	1,891	14.7%	3.4%

Source: U.S. Census Bureau, 2006-2010 and 2016-2020 American Community Survey 5-Year Estimates

Housing

Link to American Community Survey (ACS) Profiles: **Select a Year 2017-2021** ▾ **Housing**

Building Permits 2000 - 2023

Year	Single Family	Two Family	Attach Condo	Multi Family	Total Units	Total Demos	Net Total
2000	4	0	0	0	4	0	4
2001	8	0	0	0	8	3	5
2002	16	0	0	0	16	6	10
2003	10	0	0	0	10	1	9
2004	12	0	0	0	12	1	11
2005	8	0	0	0	8	2	6
2006	6	0	0	0	6	3	3
2007	4	0	0	0	4	2	2
2008	0	0	0	0	0	5	-5
2009	2	0	0	0	2	7	-5
2010	0	0	0	0	0	8	-8
2011	0	0	0	0	0	4	-4
2012	0	0	0	0	0	11	-11
2013	1	0	0	0	1	2	-1
2014	1	0	0	0	1	3	-2
2015	0	0	0	0	0	0	0
2016	0	0	0	0	0	5	-5
2017	0	0	0	0	0	7	-7
2018	0	0	0	0	0	1	-1
2019	0	0	0	0	0	1	-1
2020	0	0	0	52	52	0	52
2021	0	0	0	0	0	0	0
2022	1	0	0	0	1	1	0
2023	0	0	0	0	0	0	0
2000 to 2023 totals	73	0	0	52	125	73	52

Source: **SEMCOG Development**

Note: Permit data for most recent years may be incomplete and is updated monthly.

Housing Types

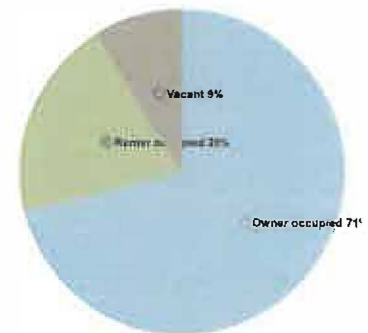
Housing Type	ACS 2010	ACS 2020	Change 2010-2020	New Units Permitted Since 2019
Single Unit	12,509	12,310	-199	1
Multi-Unit	1,271	1,510	239	52
Mobile Homes or Other	73	51	-22	0
Total	13,853	13,871	18	53
Units Demolished				-2
Net (Total Permitted Units - Units Demolished)				51

Source: U.S. Census Bureau, 2006-2010 and 2016-2020 American Community Survey 5-Year Estimates, SEMCOG Development

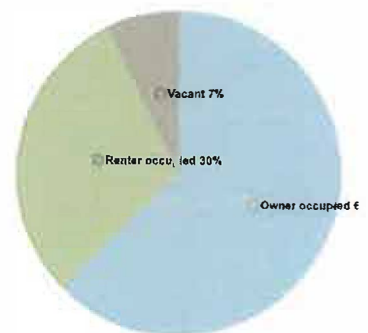
Housing Tenure

Housing Tenure	Census 2010	ACS 2020	Change 2010-2020
Owner occupied	9,802	8,679	-1,123
Renter occupied	2,755	4,177	1,422
Vacant	1,239	1,015	-224
Seasonal/migrant	22	46	24
Other vacant units	1,217	969	-248
Total Housing Units	13,796	13,871	75

Census
2010



ACS
2020



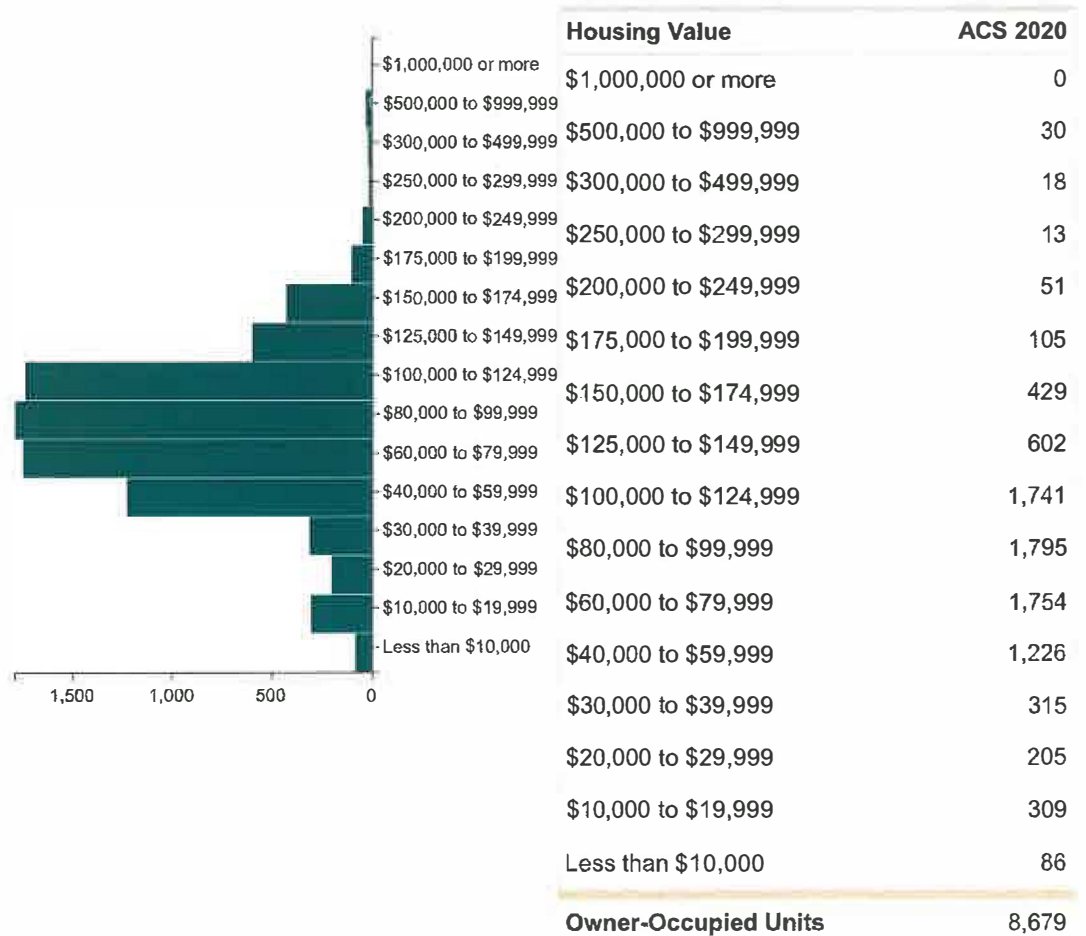
Source: U.S. Census Bureau, 2006-2010 and 2016-2020 American Community Survey 5-Year Estimates

Housing Value and Rent

Housing Value (in 2020 dollars)	ACS 2010	ACS 2020	Change 2010-2020	Percent Change 2010-2020
Median housing value	\$136,354	\$83,800	-\$52,554	-38.5%
Median gross rent	\$1,159	\$1,086	-\$73	-6.3%

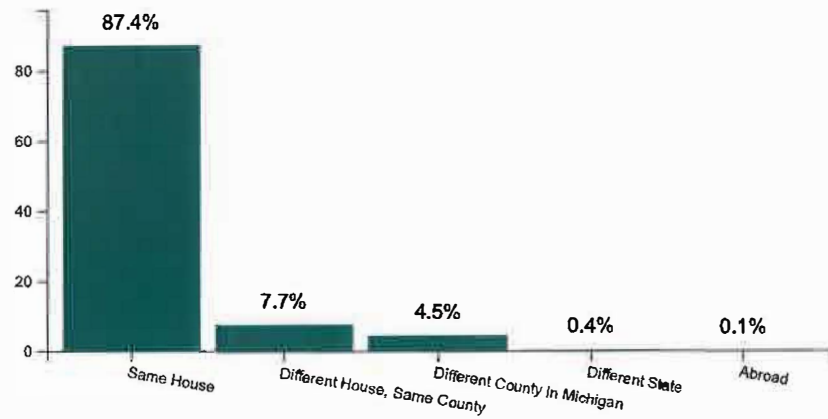
Source: U.S. Census Bureau, 2006-2010 and 2016-2020 American Community Survey 5-Year Estimates

Housing Value



Source: U.S. Census Bureau, 2016-2020 American Community Survey 5-Year Estimates

Residence One Year Ago *



* This table represents persons, age 1 and over, living in City of Eastpointe from 2016-2020. The table does not represent person who moved out of City of Eastpointe from 2016-2020.

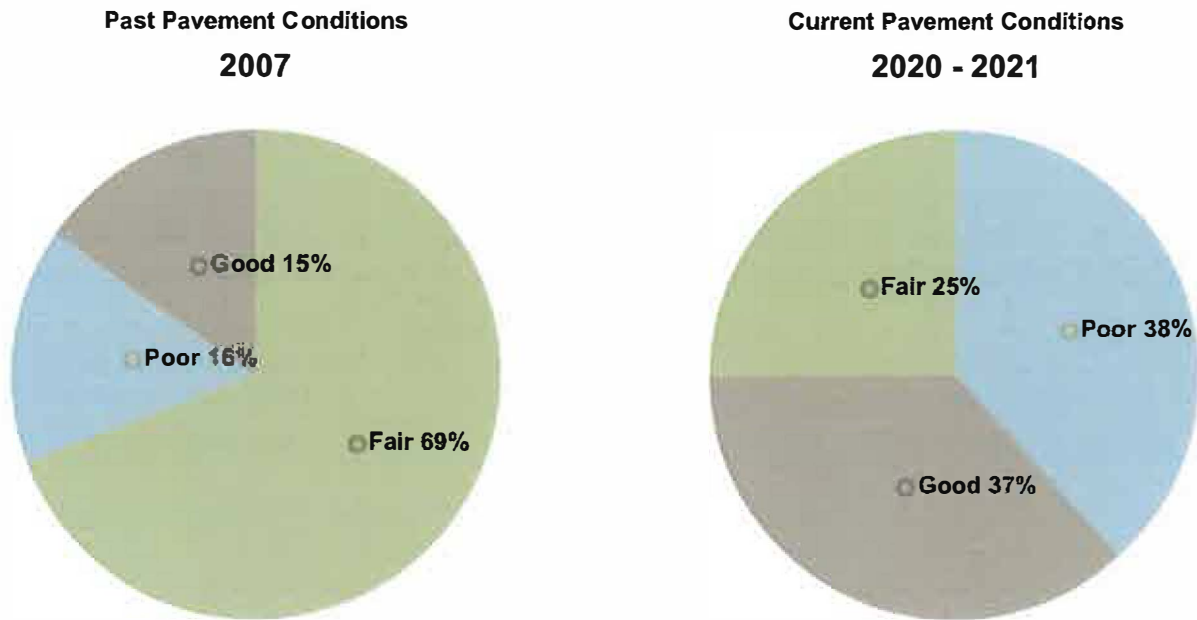
Source: U.S. Census Bureau, 2016-2020 American Community Survey 5-Year Estimates

Transportation

Miles of public road (including boundary roads): 113

Source: Michigan Geographic Framework

Pavement Condition (in Lane Miles)



Note: Poor pavements are generally in need of rehabilitation or full reconstruction to return to good condition. Fair pavements are in need of capital preventive maintenance to avoid deteriorating to the poor classification. Good pavements generally receive only routine maintenance, such as street sweeping and snow removal, until they deteriorate to the fair condition.

Source: SEMCOG

Bridge Status

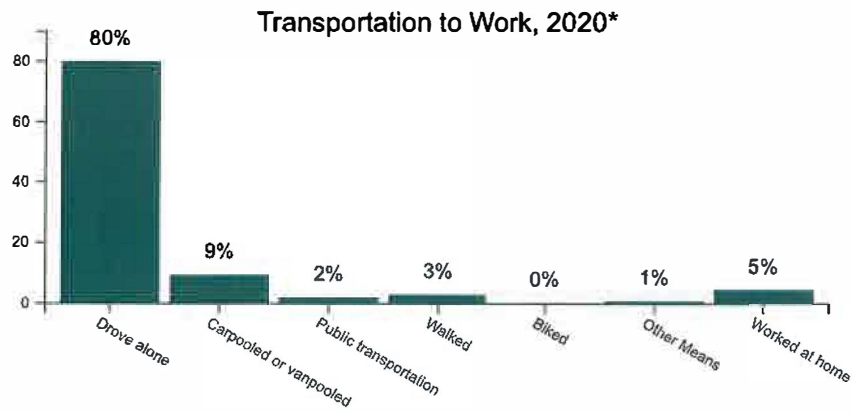
Bridge Status	Percent Point Chg 2008-2010
Open	-
Open with Restrictions	-
Closed*	-
Total Bridges	0.0%
Deficient Bridges	-

* Bridges may be closed because of new construction or failed condition.

Note: A bridge is considered deficient if it is structurally deficient (in poor shape and unable to carry the load for which it was designed) or functionally obsolete (in good physical condition but unable to support current or future demands, for example, being too narrow to accommodate truck traffic).

Source: Michigan Structure Inventory and Appraisal Database

Detailed Intersection & Road Data



* Resident workers age 16 and over

Transportation to Work

Transportation to Work	ACS 2010	% of Total (ACS 2010)	ACS 2020	% of Total (ACS 2020)	% Point Chg 2010-2020
Drove alone	12,139	85.3%	11,503	79.9%	-5.4%
Carpooled or vanpooled	1,292	9.1%	1,347	9.4%	0.3%
Public transportation	114	0.8%	276	1.9%	1.1%
Walked	217	1.5%	417	2.9%	1.4%
Biked	0	0%	43	0.3%	0.3%
Other Means	238	1.7%	133	0.9%	-0.8%
Worked at home	232	1.6%	675	4.7%	3.1%
Resident workers age 16 and over	14,232	100.0%	14,394	100.0%	0.0%

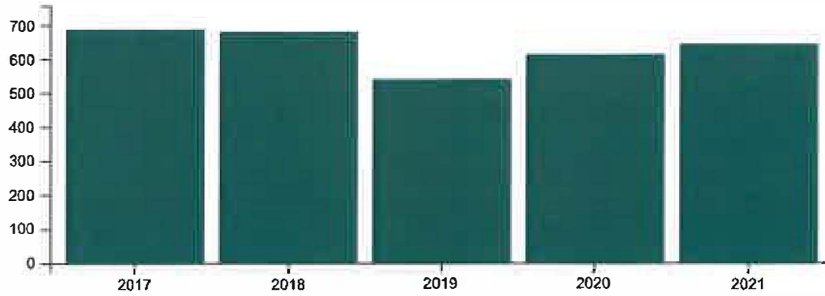
Source: U.S. Census Bureau, 2006-2010 and 2016-2020 American Community Survey 5-Year Estimates

Mean Travel Time to Work

Mean Travel Time To Work	ACS 2010	ACS 2020	Change 2010-2020
For residents age 16 and over who worked outside the home	24.2 minutes	24.3 minutes	0.1 minutes

Source: U.S. Census Bureau, 2006-2010 and 2016-2020 American Community Survey 5-Year Estimates

Crashes, 2017-2021



Source: Michigan Department of State Police with the Criminal Justice Information Center and SEMCOG

Note: Crash data shown is for the entire city.

Crash Severity

Crash Severity	2017	2018	2019	2020	2021	Percent of Crashes 2017 - 2021
<u>Fatal</u>	2	1	1	3	2	0.3%
<u>Serious Injury</u>	10	14	4	11	16	1.7%
<u>Other Injury</u>	159	147	98	120	114	20.2%
<u>Property Damage Only</u>	517	518	439	479	511	77.8%
<u>Total Crashes</u>	688	680	542	613	643	100%

Crashes by Type

Crashes by Type	2017	2018	2019	2020	2021	Percent of Crashes 2017 - 2021
<u>Head-on</u>	12	10	14	15	22	2.3%
<u>Angle or Head-on/Left-turn</u>	177	191	140	182	197	28%
<u>Rear-End</u>	175	204	129	144	144	25.1%
<u>Sideswipe</u>	144	129	116	138	122	20.5%
<u>Single Vehicle</u>	63	45	63	65	69	9.6%
<u>Backing</u>	33	36	33	32	32	5.2%
<u>Other or Unknown</u>	84	65	47	37	57	9.2%

Crashes by Involvement

Crashes by Involvement	2017	2018	2019	2020	2021	Percent of Crashes 2017 - 2021
<u>Red-light Running</u>	14	13	10	16	19	2.3%
<u>Lane Departure</u>	108	77	123	129	150	18.5%
<u>Alcohol</u>	36	34	33	53	48	6.4%
<u>Drugs</u>	19	6	11	12	13	1.9%
<u>Deer</u>	0	1	0	0	0	0%
<u>Train</u>	0	0	0	0	0	0%
<u>Commercial Truck/Bus</u>	20	22	21	18	32	3.6%
<u>School Bus</u>	5	2	4	3	5	0.6%
<u>Emergency Vehicle</u>	5	3	2	8	4	0.7%
<u>Motorcycle</u>	11	8	5	7	10	1.3%
<u>Intersection</u>	277	212	148	203	181	32.2%
<u>Work Zone</u>	17	8	11	14	5	1.7%
<u>Pedestrian</u>	16	8	9	11	11	1.7%
<u>Bicyclist</u>	15	11	10	9	6	1.6%
<u>Distracted Driver</u>	30	24	29	34	12	4.1%
<u>Older Driver (65 and older)</u>	109	125	73	119	95	16.5%
<u>Young Driver (16 to 24)</u>	203	213	132	152	180	27.8%
<u>Secondary</u>	4	1	1	2	3	0.3%

High Frequency Intersection Crash Rankings

Local Rank	County Rank	Region Rank	Intersection	Jurisdiction	Annual Avg 2017-2021
1	87	321	<u>8 Mile Rd @ Gratiot Ave</u>	State	21.2
2	183	774	<u>Gratiot Ave @ 10 Mile Rd</u>	State/County	14
3	232	986	<u>Gratiot Ave @ 9 Mile Rd E</u>	State/City	12.4
4	271	1,150	<u>Gratiot Ave @ 9 Mile Rd E</u>	State/City	11.4
5	302	1,295	<u>Gratiot Ave @ 10 Mile Rd</u>	State/County	10.6
6	338	1,508	<u>10 Mile Rd @ Hayes Ave</u>	County/City	9.6
7	495	2,484	<u>9 Mile Rd E @ Kelly Rd</u>	City	6.8
8	504	2,573	<u>10 Mile Rd @ Cole St</u>	County	6.6
9	545	2,801	<u>10 Mile Rd @ Kelly Rd</u>	County/City	6.2
10	545	2,801	<u>Gratiot Ave @ Stephens Dr</u>	State/City	6.2

Note: Intersections are ranked by the number of reported crashes, which does not take into account traffic volume. Crashes reported occurred within 150 feet of the intersection.

Source: Michigan Department of State Police with the Criminal Justice Information Center and SEMCOG

High Frequency Road Segment Crash Rankings

Local Rank	County Rank	Region Rank	Segment	From Road - To Road	Jurisdiction	Annual Avg 2017-2021
1	25	58	<u>9 Mile Rd E</u>	Gratiot Ave - Kelly Rd	City	58.2
2	80	217	<u>10 Mile Rd</u>	Hayes Ave - Gratiot Ave	County	39.8
3	93	266	<u>10 Mile Rd</u>	Gratiot Ave - Kelly Rd	County	37
4	194	616	<u>Gratiot Ave</u>	10 Mile Rd - Frazho Rd	State	25.8
5	220	748	<u>8 Mile Rd</u>	Gratiot Ave - Kelly Rd	State	23.6
6	238	844	<u>9 Mile Rd</u>	Schoenherr Rd - Hayes Ave	City	22.4
7	297	1,124	<u>10 Mile Rd</u>	Groesbeck Hwy - Hayes Ave	County	19.6
8	297	1,124	<u>Gratiot Ave</u>	8 Mile Rd - Toepfer Dr	State	19.6
9	302	1,139	<u>9 Mile Rd E</u>	Kelly Rd - Beaconsville Rd	City	19.4
10	311	1,196	<u>10 Mile Rd</u>	Kelly Rd - 10 Mile/W I 94 Ramp	County	19

Note: Segments are ranked by the number of reported crashes, which does not take into account traffic volume.

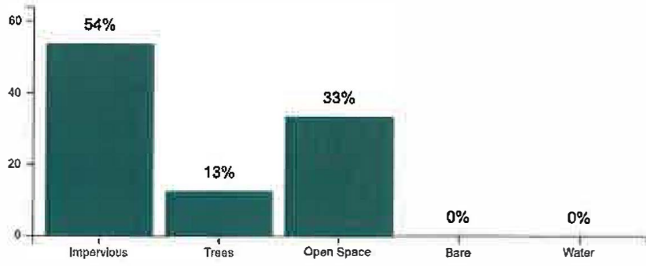
Environment

2020 Land Use

Parcel Land Use	Acres 2015	Acres 2020	Change 2015-2020	Pct Change 2015-2020
Single-Family Residential	1,884.1	1,885.3	1.3	0.1%
Attached Condo Housing	13.6	13.6	0	0%
Multi-Family Housing	39.2	45.4	6.2	15.7%
Mobile Home	0	0	0	0%
Agricultural/Rural Residential	3.7	3.7	0	0%
Mixed Use	0.3	4.2	3.8	1,220.9%
Retail	135.5	132.4	-3.1	-2.3%
Office	26.5	27.7	1.2	4.5%
Hospitality	18.2	18.5	0.3	1.5%
Medical	11.3	11.8	0.5	4.3%
Institutional	170.7	149.4	-21.3	-12.5%
Industrial	16.2	18.5	2.3	14.1%
Recreational/Open Space	61.7	63.7	1.9	3.2%
Cemetery	0	0	0	0%
Golf Course	0	0	0	0%
Parking	21.6	21.6	0	0%
Extractive	0	0	0	0%
TCU	7.6	7.6	0	0%
Vacant	47.6	54.6	7	14.8%
Water	5.2	5.2	0	0%
Not Parceled	826.9	826.9	0	0%
Total	3,290.1	3,290.1	0	0%

1. **Agricultural / Rural Res** includes any residential parcel containing 1 or more homes where the parcel is 3 acres or larger.
2. **Mixed Use** includes those parcels containing buildings with Hospitality, Retail, or Office square footage and housing units.
3. **Not Parceled** includes all areas within a community that are not covered by a parcel legal description.
4. Parcels that do not have a structure assigned to the parcel are considered vacant unless otherwise indicated, even if the parcel is part of a larger development such as a factory, school, or other developed series of lots.

2020 Land Cover



Source Data
SEMCOG - Detailed Data

Type	Description	Acres	Percent
Impervious	buildings, roads, driveways, parking lots	1,765.1	53.8%
Trees	woody vegetation, trees	413	12.6%
Open Space	agricultural fields, grasslands, turfgrass	1,096.5	33.4%
Bare	soil, aggregate piles, unplanted fields	5.3	0.2%
Water	rivers, lakes, drains, ponds	0.6	0%
Total Acres		3,280.6	

SEMCOG 2022 Tree Canopy

Type	Acres	Percent
Tree Canopy	679.2	20.7%

Tree canopy is the layer of tree leaves, needles, branches, and stems that provide tree coverage of the ground, viewed from an aerial perspective.



Supplemental Data-Employee Benefit Summary

2023/24

As a requirement of the State of Michigan each community receiving or applying for revenue sharing must have a plan to manage employee post-employment benefit costs and health care costs. The following summary schedule includes:

Per Budgeted Employee Benefit Cost Schedule

FY24 ANNUAL BUDGETED FRINGE BENEFITS

Name	Class	Dept	Annual CPI		Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium	
DANIELS	LAKIA	CLERK	CLERKS	\$ -	2P	\$ 6,000	Opt-Out	\$ 1,055	\$ 158	\$ 132
ROSS	HEATHER	CLERK	CLERKS	\$ -	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 132
UNDERWOOD	ROBIN	SUPV	CLERKS	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 264
Subtotal				\$ -		\$ 29,274	\$ 5,250	\$ 2,639	\$ 394	\$ 528
Total Annual Premiums				\$ -	50%/50% Split	\$ 34,524				\$ 3,561
				719.000	101-215- & 101-262	723.000		724.000		
BARNEY	CHRISTY	CLERK	COURT	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
BASS	PAULA	CLERK	COURT	\$ -		\$ 6,000	Opt-Out	\$ -	\$ -	\$ 132
CRENSHAW	RAIMIE	CLERK	COURT	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 264
FROIAS	HEATHER	ADM SECR	COURT	\$ -	F	\$ 6,000	Opt-Out	\$ 1,847	\$ 262	\$ 172
GALEN	KATHLEEN	DEPT HEAD	COURT	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 264
GOODMAN	STEFANIE	CLERK	COURT	\$ -	1P	\$ 7,529	\$ 1,750	\$ 1,055	\$ 158	\$ 132
HADDAD	MARINA	CLERK	COURT	\$ -	F	\$ 6,000	Opt-Out	\$ 1,847	\$ 262	\$ 132
MCLOYD	MICHAEL	DEPT HEAD	COURT	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 264
MESSINA	JAMES	SUPV	COURT	\$ 3,000	1P	\$ 6,000	Opt-Out	\$ 528	\$ 79	\$ 198
OWENS	CEDRIC	SUPV	COURT	\$ 700	F	\$ 6,000	Opt-Out	\$ 1,847	\$ 262	\$ 198
TOURE	FATOU	CLERK	COURT	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 132
WEDDIGEN	ALEXANDRA	CLERK	COURT	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
WILBER	CRAIG	SUPV	COURT	\$ -	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 198
WILLIAMS	TONIKA	CLERK	COURT	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 132
Subtotal				\$ 3,700		\$ 131,986	\$ 21,000	\$ 14,511	\$ 2,098	\$ 2,482
Total Annual Premiums				\$ 3,700		\$ 152,986				\$ 19,091
				719.000	101-286-	723.000		724.000		
MCKEAN	ROSE ANN	CLERK	BUILD	\$ -	1P	\$ 7,529	\$ 1,750	\$ 1,055	\$ 158	\$ 132
WIMPY	JACQUELINE	CLERK	BUILD	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
Subtotal				\$ -		\$ 28,062	\$ 5,250	\$ 2,902	\$ 420	\$ 264
Total Annual Premiums				\$ -		\$ 33,312				\$ 3,586
				719.000	101-371-	723.000		724.000		
				719.000	101-372-	723.000		724.000		
OPEN		DEPT HEAD	RENTAL	\$ -	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 264
OPEN		SUPV	RENTAL	\$ -	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 198
OPEN		SUPV	RENTAL	\$ -	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 198
OPEN		SUPV	RENTAL	\$ -	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 198
Subtotal				\$ -		\$ 62,982	\$ 14,000	\$ 4,222	\$ 631	\$ 858
Total Annual Premiums				\$ -		\$ 76,982				\$ 5,710
Starting December 2023 (7 months)				719.000	101-371-	723.000		724.000		
				719.000	101-372-	723.000		724.000		
				719.000	101-732-	723.000		724.000		
MERUCCI	JOSEPH	SUPV	PARKS	\$ 750	2P	\$ 6,000	Opt-Out	\$ 1,055	\$ 158	\$ 198
Subtotal				\$ 750		\$ 6,000	\$ -	\$ 1,055	\$ 158	\$ 198
Total Annual Premiums				\$ 750		\$ 6,000				\$ 1,411
				719.000	101-770-	723.000		724.000		
PAOLUCCI	DARIN	DEPT HEAD	PWS	\$ 3,300	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 264
APLEY	CAROL	SUPV	PWS	\$ 3,000	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 198
MODELSKI	GREGORY	SUPV	PWS	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 198
OPEN		SUPV	PWS	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 198
BERSCHE	STEVEN	LABOR	PWS	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 132
BLAHOFSKI	ANTHONY	LABOR	PWS	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 132

FY24 ANNUAL BUDGETED FRINGE BENEFITS

Name	Class	Dept	Annual CPI	Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium		
BLUM	MITCHELL	LABOR	PWS	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
CONKLIN	HUGH	LABOR	PWS	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
JABLWAY	DREW	LABOR	PWS	\$ -	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 132
JULIAN	JOHN	LABOR	PWS	\$ -	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 132
KACIR	ELLIOTT	LABOR	PWS	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 132
LOFFREDI	DOMINICK	LABOR	PWS	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
PHILLIPS	MICHAEL	LABOR	PWS	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 132
SCHRAM	AARON	LABOR	PWS	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 132
SHIRKEY	JAMES	LABOR	PWS	\$ -	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 132
THEOBALD		LABOR	PWS	\$ -	2P	\$ 15,745	\$ -	\$ 1,055	\$ 158	\$ -
WHITE	AARON	LABOR	PWS	\$ -	2P	\$ 6,000	Opt-Out	\$ 1,055	\$ 158	\$ 132
WOLGAST	SHAUN	LABOR	PWS	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
Subtotal			\$ 6,300	\$ 227,093	\$ 42,000	\$ 17,942	\$ 2,625	\$ 2,574		
Total Annual Premiums			\$ 6,300	\$ 269,093				\$ 23,141		
		592-536-	719.000	723.000		724.000				
DIEGEL	LENA	CLERK	WS	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 132
MARTINCIC	MONICA	CLERK	WS	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 132
BOURGEOIS	KATHY	CLERK	WS-FINANC	\$ -	2P	\$ 6,000	Opt-Out	\$ 1,055	\$ 158	\$ 132
SMITH	MARILYN	CLERK	WS-FINANC	\$ -	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 132
Subtotal			\$ -	\$ 36,803	\$ 7,000	\$ 3,166	\$ 473	\$ 528		
Total Annual Premiums			\$ -	\$ 43,803				\$ 4,168		
		592-537-	719.000	723.000		724.000				
BLUM	RANDALL	DEPT HEAD	FINANCE	\$ 3,300	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 264
POMAVILLE	DANIELLE	SUPV	FINANCE	\$ 3,000	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 198
GORALSKI	KELLY	SUPV	FINANCE	\$ 3,000	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 198
PATERNO	MICHELE	CLERK	FINANCE	\$ -	1P	\$ 6,000	Opt-Out	\$ -	\$ -	\$ 132
PSZONKA	KRISTAL	CLERK	FINANCE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
SCHROEDER	BETHANY	CLERK	FINANCE	\$ -	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 132
Subtotal			\$ 9,300	\$ 86,087	\$ 15,750	\$ 6,332	\$ 918	\$ 1,056		
Total Annual Premiums			\$ 9,300	\$ 101,837				\$ 8,306		
		101-191-	719.000	723.000		724.000				
TODD	SUZANNE	DEPT HEAD	LIBRARY	\$ 3,300	2P	\$ 6,000	Opt-Out	\$ 1,055	\$ 158	\$ 264
BOND	ABBY	SUPV	LIBRARY	\$ 1,000	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 198
OPEN		SUPV	LIBRARY	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 198
EVANS	TERESA	CLERK	LIBRARY	\$ -	1P	\$ 6,000	Opt-Out	\$ 528	\$ 79	\$ 132
MCGEE	AMY	CLERK	LIBRARY	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 132
Subtotal			\$ 4,300	\$ 34,587	\$ 5,250	\$ 3,166	\$ 474	\$ 924		
Total Annual Premiums			\$ 4,300	\$ 39,837				\$ 4,564		
		271-790-	719.000	723.000		724.000				
WALTON	MARIAH	DEPT HEAD	CITY MGR	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 644
HOMAN	KIM	SUPV	CITY MGR	\$ -	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 264
OPEN		SUPV	CITY MGR	\$ -	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 264
GATSON	OTIS	ADM SECR	CITY MGR	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 172
Subtotal			\$ -	\$ 46,549	\$ 10,500	\$ 3,166	\$ 473	\$ 1,344		
Total Annual Premiums			\$ -	\$ 57,049				\$ 4,983		
		101-172-	719.000	723.000		724.000				
OPEN		SUPV	PERSONNEL	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 172
Subtotal			\$ -	\$ 7,529		\$ 528	\$ 79	\$ 172		
Total Annual Premiums			\$ -	\$ 7,529				\$ 778		

FY24 ANNUAL BUDGETED FRINGE BENEFITS

Name	Class	Dept	Annual CPI	Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium		
		101-270-	719.000	723.000		724.000				
MCCAIN IAN	SUPV	ECON DEVE	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 172	
Subtotal			\$ -		\$ 7,529	\$ 528	\$ 79	\$ 172		
Total Annual Premiums			\$ -		\$ 7,529			\$ 778		
		101-728-	719.000	723.000		724.000				
MCALLISTER SAMUEL W.	RET	UNALLOC		1P	\$ 2,696	\$ -	\$ -	\$ -		
MANCANI SUSAN	RET	UNALLOC		2P	\$ -	\$ -	\$ 158	\$ -		
Subtotal					\$ 2,696	\$ -	\$ 158	\$ -		
Total Annual Premiums					\$ 2,696			\$ 158		
								\$ 2,854		
					101-295-874.172					
CHIEF	FIRE	FIRE	FIRE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
ADAMO	MIKE	FIRE	FIRE	\$ -	1P	\$ 4,800	Opt-Out	\$ 528	\$ 79	\$ 132
BABCOCK	CHRISTOPHER	FIRE	FIRE	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 132
CLARK	JASON	FIRE	FIRE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
CLIPPERT	KENT	FIRE	FIRE	\$ -	F	\$ 4,800	Opt-Out	\$ 1,847	\$ 262	\$ 132
DAMM	BRIAN	FIRE	FIRE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
DENMARK	KEVIN	FIRE	FIRE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
FRATTINI	JASON	FIRE	FIRE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
HEINZMAN	JAMES	FIRE	FIRE	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 132
HEWELT	MICHAEL	FIRE	FIRE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
LAYER	MATTHEW	FIRE	FIRE	\$ -	2P	\$ 4,800	Opt-Out	\$ 1,055	\$ 158	\$ 132
MARQUARDT	BRIAN	FIRE	FIRE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
POKROPOWICZ	LAWRENCE	FIRE	FIRE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
POLK	ALTON	FIRE	FIRE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
POUNDERS	ANDY	FIRE	FIRE	\$ -	F	\$ 4,800	Opt-Out	\$ 1,847	\$ 262	\$ 132
SAHR	MATTHEW	FIRE	FIRE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
SAVALLE	WILLIAM	FIRE	FIRE	\$ -	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 132
SZCZESNIAK	MICHAEL	FIRE	FIRE	\$ -	F	\$ 4,800	Opt-Out	\$ 1,847	\$ 262	\$ 132
open		FIRE	FIRE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
open		FIRE	FIRE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
open		FIRE	FIRE	\$ -	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 132
open		FIRE	FIRE	\$ -	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 132
ZANGARA	JOSEPH	FIRE	FIRE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
Subtotal			\$ -		\$ 353,230	\$ 59,500	\$ 35,354	\$ 5,057	\$ 3,036	
Total Annual Premiums			\$ -		\$ 412,730				\$ 43,447	
		101-336-	719.000	723.000		724.000				
BALLARD	JOSHUA	POA	POLICE	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 132
BANDOO	ANDRAE	POA	POLICE	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 132
BEAM	MELANIE	POA	POLICE	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 132
BOWLIN	SUSAN	ADM SECR	POLICE	\$ -	2P	\$ 6,000	Opt-Out	\$ -	\$ -	\$ 172
BURKALL	RANDAN	POA	POLICE	\$ -	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 132
CHAMBERLAIN	STEVE	COA	POLICE	\$ -	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 132
DECKERT	DANIEL	POA	POLICE	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 132
FINAZZO	JOSEPH	POA	POLICE	\$ -	1P	\$ 6,000	Opt-Out	\$ -	\$ -	\$ 132
GELOSO	JOSEPH	POA	POLICE	\$ -	1P	\$ 6,000	Opt-Out	\$ 528	\$ 79	\$ 132
GRIFFIN	CIERRA	CLERK	POLICE	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 132
OPEN		CLERK	POLICE	\$ -	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 132
OPEN		POA	POLICE	\$ -	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 132
HAMBRIGHT	MATTHEW	COA	POLICE	\$ -	F	\$ 6,000	Opt-Out	\$ 1,847	\$ 262	\$ 132

FY24 ANNUAL BUDGETED FRINGE BENEFITS

Name	Class	Dept	Annual CPI		Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium	
HOLDER	BRIAN	POA	POLICE	\$ -	2P	\$ 6,000	Opt-Out	\$ 1,055	\$ 158	\$ 132
HOLISH	ALEXANDER	COA	POLICE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
HUSSEIN	ALAA	POA	POLICE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
IGNACE	JOSHUA	COA	POLICE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
KARPUK	STEFAN	POA	POLICE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
KIBLER	JAMIE	POA	POLICE	\$ -	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 132
KOENIGSMANN	ROBERT	COA	POLICE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
KRZEWSKI	CAMERON	POA	POLICE	\$ -	1P	\$ 6,000	Opt-Out	\$ 528	\$ 79	\$ 132
MADONIA	JOSEPH	COA	POLICE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
MCDERMONT	JACK	POA	POLICE	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 132
MCLAUGHLIN	GARY	POA	POLICE	\$ -	F	\$ 6,000	Opt-Out	\$ 1,847	\$ 262	\$ 132
MCNEIL	ROBERT	POA	POLICE	\$ -	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 132
MERLO	MATTHEW	COA	POLICE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
MORAN	NICHOLAS	POA	POLICE	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 132
MIKULEC	ALEC	POA	POLICE	\$ -	1P	\$ 6,000	Opt-Out	\$ 528	\$ 79	\$ 132
OLESKY	CYLE	POA	POLICE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
PIRO	JOSEPH	COA	POLICE	\$ -	2P	\$ 6,000	Opt-Out	\$ 1,055	\$ 158	\$ 132
POWELL	JOSHUA	SUPV	POLICE	\$ -	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 198
PRUDE	MARCEL	POA	POLICE	\$ -	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 132
PULST	MARK	POA	POLICE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
REBAR	JOSEPH	POA	POLICE	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 132
REGENER	RYAN	POA	POLICE	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 132
REINHOLD	IAN	POA	POLICE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
RHODEA	CHRISTOPHER	COA	POLICE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
ROBERTS	KAIRY	POA	POLICE	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 132
ROUHIB, Jr.	GEORGE	DEPT HEAD	POLICE	\$ 600	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
SEVERINI	KYLE	POA	POLICE	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 132
SHOWERS	BRIAN	POA	POLICE	\$ -	F	\$ 6,000	Opt-Out	\$ 1,847	\$ 262	\$ 132
WELCH	DAVID	POA	POLICE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
WIEDERHOLD	ZACKERY	POA	POLICE	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 132
WOOD	ANDREW	COA	POLICE	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
ZISKIE	JORDAN	POA	POLICE	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 132
ZWICKER	JAMES	COA	POLICE	\$ -	F	\$ 6,000	Opt-Out	\$ 1,847	\$ 262	\$ 132
Subtotal			46.00	\$ 600		\$ 577,309	\$ 99,750	\$ 52,241	\$ 7,553	\$ 6,178
Total Annual Premiums				\$ 600		\$ 677,059				\$ 65,971
			101-301-	719.000		723.000		724.000		
MAY	RYAN	POA	DRUGS	\$ -	2P	\$ 15,745	\$ 3,500	\$ 1,055	\$ 158	\$ 132
THOME	BRIAN	POA	DRUGS	\$ -	1P	\$ 7,529	\$ 1,750	\$ 528	\$ 79	\$ 132
Subtotal				\$ -		\$ 23,274	\$ 5,250	\$ 1,583	\$ 237	\$ 264
Total Annual Premiums				\$ -		\$ 28,524				\$ 2,084
			265-	719.000		723.000		724.000		
CHARLESTON	VAL	SUPV	ACO	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
OPEN		SUPV	ACO	\$ -	F	\$ 20,534	\$ 3,500	\$ 1,847	\$ 262	\$ 132
Subtotal				\$ -		\$ 41,067	\$ 7,000	\$ 3,694	\$ 524	\$ 264
Total Annual Premiums				\$ -		\$ 48,067				\$ 4,481
			101-430-	719.000		723.000		724.000		
ADAMS	IRENE	FIRE	RET		1P	\$ 2,696				
CLARK	TIMOTHY	FIRE	RET		1P	\$ 3,722				
CROFF	JOSEPH	FIRE	RET		1P	\$ 2,696				
CUPIT	MICHAEL	FIRE	RET		1&1	\$ 16,339				

FY24 ANNUAL BUDGETED FRINGE BENEFITS

Name	Class	Dept	Annual CPI	Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium
DIXON	JAMES	FIRE	RET	2P	\$ 5,392			
FOLKERTS	LAWRENCE	FIRE	RET	2P	\$ 25,200			
HAGEN	DANNY	GEN	RET	1&1	\$ 16,339	\$ 745		
HAVRILLA	JAMES	FIRE	RET	2P	\$ 5,392			
HAYES	THOMAS	FIRE	RET	2P	\$ 5,392			
KLAWENDER	ARTHUR	FIRE	RET	1P	\$ 2,696			
KOMOREK	KATHLEEN	FIRE	RET	1P	\$ 2,696			
KOTYLO	PHILIP	FIRE	RET	1P	\$ 11,706			
KRAMER	JEFFREY	FIRE	RET	2P	\$ 28,095			
KUHN	DARLENE	FIRE	RET	1P	\$ 2,696			
LEE	KIRK	FIRE	FIRE	2P	\$ 15,745	\$ 3,500		
MOEN	SANDRA	FIRE	RET	1P	\$ 2,696			
NIEDERMAIER	ROBERT	GEN	RET	1&1	\$ 16,339	\$ 745		
OKE	GREGORY	FIRE	RET	1P	\$ 2,696			
PATERNOSTER	MARLENE	FIRE	RET	1P	\$ 2,696	\$ 372		
PATERNOSTER	STEVE	FIRE	RET	2P	\$ 5,392			
RADZWION	JOSEPH III	FIRE	RET	2P	\$ 25,200			
RICHARDSON	DOUGLAS	FIRE	RET	1P	\$ 2,696			
RUZZIN	SANDRA	FIRE	RET	1P	\$ 2,696			
SCHEUER	JEFFREY	FIRE	RET	F	\$ 31,500			
SCHMIDT	DONALD	FIRE	RET	2P	\$ 5,392			
SHARPLIN	HAROLD	FIRE	RET	2P	\$ 5,392			
SLONE	SUZANNE	FIRE	RET	F	\$ 35,119			
SUBJECK	RONALD	FIRE	RET	2P	\$ 5,392			
SZYMANSKI	EDWARD	FIRE	RET	1P	\$ 11,706			
TOMAS	MARK	FIRE	FIRE	F	\$ 20,534	\$ 3,500		
VANDEWIELE	LUCILLE	FIRE	RET	1P	\$ 2,696			
WALSH	SCOTT	FIRE	FIRE	F	\$ 20,534	\$ 3,500		
WARD	LEONA	FIRE	RET	1P	\$ 2,696			
WEISPAUPT	KEVIN	FIRE	RET	1P	\$ 2,696			
WIEGAND	GARY	FIRE	RET	2P	\$ 28,095			
HOSPITALIZATION-RETIRES-FIRE					\$ 378,960	\$ 10,500	\$ 1,862	
Total Annual Premiums								\$ 391,322
101-336-874.100								
ASSENDELFT	BARBARA	GEN	RET	1P	\$ 2,696			
BETTENCOURT	DIANE	GEN	RET	1P	\$ 2,696			
BUBOLTZ	CARRIE	GEN	RET	1P	\$ 2,696			
DEBACKER	LISA	GEN	RET	1P	\$ 2,696			
DELRIDGE	CHRISTOPHER	GEN	RET	1&1	\$ 16,339	\$ 745		
DIXON	GEORGE	GEN	RET	2P	\$ 5,392			
ERNATT	DONNA	GEN	RET		\$ 2,400	Opt-Out		
FROHRIEP	DEBORAH	GEN	RET	1P	\$ 2,696			
GARCIA	JUDITH	GEN	RET	1P	\$ 2,696			
GERDS	RONALD	GEN	RET	2P	\$ 5,392	\$ 745		
GLASS	STEVE	GEN	RET	2P	\$ 5,392			
GORDIER	LARRY	GEN	RET	1P	\$ 2,696	\$ 372		
GRANT	LEE	GEN	RET	2P	\$ 5,392			
GRANT	MARY	GEN	RET	2P	\$ 28,095	\$ 745		
GRIAK	KATHY	GEN	RET	2P	\$ 5,392	\$ 745		
HAYES	MILO	GEN	RET	2P	\$ 5,392	\$ 745		
HESS	BONNIE	GEN	RET	1P	\$ 2,696			
HILL	RONALD	GEN	RET	1P	\$ 2,696			
HITCHCOCK	BETTY	GEN	RET	1P	\$ 2,696			

FY24 ANNUAL BUDGETED FRINGE BENEFITS

Name	Class	Dept	Annual CPI	Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium
HOFER	RICHARD	GEN	RET	1P	\$ 2,696			
HOLLAND	ELEANOR	GEN	RET	1P	\$ 2,696			
HUNT	ELIZABETH	GEN	RET	1P	\$ 2,696	\$ 372		
KELLY	DENISE	GEN	RET	1&1	\$ 9,282	\$ 1,750		
KOTE	NANCY	GEN	RET	2P	\$ 5,392	\$ 745		
KRIEG	MARY	GEN	RET	1P	\$ 2,696			
KRUGZDA	ROSEMARIE	GEN	RET	1P	\$ 2,696			
LABADIE	TERRENCE	GEN	RET	2P	\$ 5,392			
MALCOLM	CINDY	GEN	RET	1P	\$ 2,696	\$ 372		
MANCANI	SUSAN	GEN	RET	2P	\$ 5,392	\$ 745		
MCNEIL	KIM	GEN	RET		\$ 13,643			
MICHLING	MARK	GEN	RET	2P	\$ 28,095	\$ 1,303		
MISSANT	JOSEPH	GEN	RET	2P	\$ 5,392			
MITCHELL	SHIRLEY	GEN	RET		\$ -	Opt Out	\$ 372	
MORTON	ROBERT	GEN	RET	2P	\$ 5,392			
MURPHY	KEVIN	GEN	RET	1P	\$ 2,696			
MURPHY	PATRICK	GEN	RET	2P	\$ 5,392	\$ 745		
NADER	JOHN	GEN	RET	2P	\$ 5,392			
NORRIS	KATHLEEN	GEN	RET	2P	\$ 5,392			
NUMMER	GARY	GEN	RET	2P	\$ 5,392	\$ 745		
PATERNOSTER	ARDEN	GEN	RET	1P	\$ 2,696	\$ 372		
POTTER	SHARON	GEN	RET	1P	\$ 2,696	\$ 372		
RADZWION	MARIE	GEN	RET	1P	\$ 2,696			
ROSS	SANDRA	GEN	RET	2P	\$ 5,392			
RUSIN	BARBARA	GEN	RET	1P	\$ 2,696	\$ 372		
SAGE	JOHN	GEN	RET	2P	\$ 5,392			
SCALET	LINDA	GEN	RET	1P	\$ 2,696			
SCHEERES	ERNEST	GEN	RET	2P	\$ 5,392	\$ 745		
SEGESTA	BENEDICT	GEN	RET	1P	\$ 2,696			
SENSKE	BERNADINE	GEN	RET	1P	\$ 2,696	\$ 745		
SHIELDS	GERALD	GEN	RET	1P	\$ 2,696			
SMITH	MARGARET	GEN	RET	1P	\$ 2,696			
SOLOMON	MARK	GEN	RET	2P	\$ 5,392			
TIPTON	CHRISTOPHER	GEN	RET	1P	\$ 2,696			
VANDENABEELE	RODGER	GEN	RET	2P	\$ 5,392			
VINCENT	JOYCE	GEN	RET	1P	\$ 2,696	\$ 372		
WEISHAAPT	LINDA	GEN	RET	1P	\$ 2,696	\$ 745		
WILLENBERG	FREDERICK	GEN	RET	1P	\$ 2,696			
ZAMOJSKI	THADDEUS	GEN	RET	2P	\$ 5,392			
HOSPITALIZATION-RETIREES-GENERAL					\$ 291,960	\$ 1,750	\$ 13,219	
Total Annual Premiums								\$ 306,929
101-295-874.100								
BANKES	DAVID	H2O	RET	2P	\$ 5,392		\$ 1,303	
COLLINS	TAE	H2O	RET	1P	\$ 2,696			
HESS	RICHARD	H2O	RET	1P	\$ 2,696	\$ 745		
LESNOFF	DEBORAH	H2O	RET	2P	\$ 5,392			
LEWIS	DAVID	H2O	RET	1P	\$ 2,696			
LOWRY	JENNIFER	H2O	RET	2P	\$ 5,392			
TAYLOR	ALAN	H2O	RET	1P	\$ 2,696			
VICTOR	KELLY	H2O	RET	1P	\$ 10,500			
HOSPITALIZATION-RETIREES-WATER/SEWER					\$ 37,459	\$ -	\$ 2,048	
Total Annual Premiums								\$ 39,507
592-537-874.100								

FY24 ANNUAL BUDGETED FRINGE BENEFITS

Name	Class	Dept	Annual CPI	Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium
CHRISTENSEN	JOYCE	LIB	RET	2P	\$ 5,392		\$ 745	
GREENWOOD	ROBERT	LIB	RET	2P	\$ 5,392			
STERLING	CAROL	LIB	RET	1P	\$ 1,543	\$ 1,750	\$ 528	
HOSPITALIZATION-RETIREEES-LIBRARY					\$ 12,327	\$ 1,750	\$ 1,272	
Total Annual Premiums								\$ 15,349
271-790-874.100								
ALLEN	MARK	POL	RET	1P	\$ 5,341			
ARNOLD	SHERYL	POL	RET	1P	\$ 2,696			
AUBEL	JOSEPH	POL	RET	2P	\$ 5,392			
BAKER	JAMES	POL	RET	F	\$ 4,800			
BERDY	LEON	POL	RET	2P	\$ 25,200			
BOROWSKY	LEO	POL	RET	2P	\$ 5,392			
BOURGEOIS	SCOTT	POL	RET	2P	\$ 26,272			
BUCK	AUDREY	POL	RET	1P	\$ 2,696			
CALABRESE	JOHN	POL	RET	1&1	\$ 16,339			
CAMPBELL	MARTIN	POL	RET	F	\$ 6,000		Opt-Out	
CHILDS	NEIL	POL	RET	F	\$ 31,500			
CLEMENTS	JOHN	POL	RET	1&1	\$ 16,339			
CONNOR	PATRICK	POL	RET	2P	\$ 26,272			
CORSI	DARRELL	POL	RET	1&1	\$ 16,339			
DANBERT	THOMAS	POL	RET	2P	\$ 5,392		\$ 745	
DEAL	BRIAN	POL	RET	2P	\$ 26,272			
DEBURGHGRAEVE	ANN	POL	RET	1P	\$ 11,706			
DEWEESE	FREDERICH	POL	RET	1P	\$ 2,696		\$ 372	
DIEGEL	RANDY	POL	RET	F	\$ 31,500			
DOWELL	ANTOINETTE	POL	RET	1P	\$ 2,696		\$ 372	
DURNING	JAMES	POL	RET	2P	\$ 5,392			
ERNATT	DAVID	POL	RET		\$ 4,800		Opt-Out	
FORTUNATO	DAVID	POL	RET	2P	\$ 15,745	\$ 3,500		
GENTER	MARTIN	POL	RET	2P	\$ 26,272			
GERLACH	DAVID	POL	RET	2P	\$ 25,200			
GIBSON	JASON	POL	RET	2P	\$ 25,200			
GIRARD	MICHAEL	POL	RET	1P	\$ 2,696			
GOLIA	ANTONIO	POL	RET	F	\$ 31,500			
GUDENEAU	RONALD	POL	RET	1P	\$ 2,696			
HARDY	RICHARD	POL	RET	1P	\$ 2,696			
HILL	RICKY	POL	RET	1&F	\$ 35,536			
HOLLAND	DOLORES	POL	RET	1P	\$ 2,696			
KEISER	ERIC	POL	RET	F	\$ 22,273	\$ 3,500		
KELLER	MICHAEL	POL	RET	1P	\$ 2,696			
KINNEY	KENNETH	POL	RET	1P	\$ 2,696			
KOMER	CARL	POL	RET	2P	\$ 5,392			
KOMER	MICHAEL	POL	RET	1&1	\$ 16,339			
KOMER	THOMAS	POL	RET	2P	\$ 5,392			
KONAL	THOMAS	POL	RET	1P	\$ 10,947			
KOZLOWSKI	KATHLEEN	POL	RET	1P	\$ 2,696			
LAURETTI	MICHAEL	POL	RET	2P	\$ 26,272		\$ 1,303	
LAUTH	WILLIAM	POL	RET	2P	\$ 26,272			
LEMKE	ADELE	POL	RET	1P	\$ 2,696		\$ 372	
LULKO	EDWARD	POL	RET	2P	\$ 31,500			
MANCINA	MATTHEW	POL	RET	1&1	\$ 16,339			
MARGITA	ROBERT	POL	RET	2P	\$ 5,392			

FY24 ANNUAL BUDGETED FRINGE BENEFITS

Name	Class	Dept	Annual CPI	Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium
MARKOWICZ	EUGENE	POL	RET	1P	\$ 2,696			
MARSCHNER	HARVEY	POL	RET	2P	\$ 5,392			
MCLAUGHLIN	DEREK	POL	RET	1P	\$ 11,706			
MURDOCK	TODD	POL	RET	F	\$ 23,217	\$ 3,000		
OSTROWSKI	THOMAS	POL	RET	1P	\$ 10,500			
OWEN	GARY	POL	RET	2P	\$ 5,392			
PLACKE	PATRICIA	POL	RET	1P	\$ 11,706			
PRZYWARA	ALAN	POL	RET	2P	\$ 25,200			
REBANT	THOMAS	POL	RET	2P	\$ 5,392			
REICHENBACH	FRANK	POL	RET	2P	\$ 5,392			
ROBICHAUD	DANIEL	POL	RET		\$ -	OPT-OUT		
ROHRER	ROBERT	POL	RET	2P	\$ 5,392			
SAAR	LEXIE	POL	RET	1P	\$ 2,696			
SCHOEN	BRUCE	POL	RET	1&1	\$ 16,339			
SCHULT	SHARI	POL	RET	1P	\$ 10,947			
SCOTT	FREDERICK	POL	RET	1&1	\$ 16,339			
SELLERS	STEVEN	POL	RET	F	\$ 22,273	\$ 3,500		
SHOCK	KELLY	POL	RET	F	\$ 4,800	OPT-OUT		
SOMMERFELD	STEPHEN	POL	RET	F	\$ 35,119			
TAORMINA	KIM	POL	RET	1P	\$ 10,947			
TEOLIS	DAVID	POL	RET	F	\$ 2,400	OPT-OUT		
URNESS	EUGENE	POL	RET	1P	\$ 10,947	\$ 372		
VESCO	TERRY	POL	RET	2P	\$ 5,392			
ZAVISLAK	RICHARD	POL	RET	2P	\$ 28,095			
HOSPITALIZATION-RETIREEES-POLICE					\$ 906,445	\$ 13,500	\$ 3,537	
Total Annual Premiums								\$ 923,482
101-301-874.100								
TOTAL ANNUAL ACTIVE BENEFITS			\$ 24,950	\$ 1,999,558				\$ 196,219
TOTAL ANNUAL RETIREE BENEFITS				\$ 1,627,150	\$ 27,500	\$ 21,939		
TOTAL ANNUAL BENEFITS			\$ 24,950	\$ 3,626,709	\$ 27,500	\$ 21,939	\$ -	\$ 196,219

City of Eastpointe
Historical Staffing Levels

Full Time
 Part Time
 Contractual
 CT

<u>Position</u>	<u>Status</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>
City Council											
Mayor	●	1	1	1	1	1	1	1	1	1	1
Councilperson	●	4	4	4	4	4	4	4	4	4	4
Court											
Judge	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Magistrate / Administrator	<input checked="" type="checkbox"/>				1	1	1	1	1	1	1
Magistrate	●									1	1
Administrator	<input checked="" type="checkbox"/>	1	1	1						1	1
Probation Officer	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Judicial Secretary	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Accounting/Collections	<input checked="" type="checkbox"/>									1	1
Court Officer	<input checked="" type="checkbox"/>	1	1	1	2	2	2	2	2	2	2
Court Officer	●	3	3	3	1	2					1
Court Officer	CT						1	1	1	1	
Clerical	<input checked="" type="checkbox"/>	6	6	6	6	6	6	6	6	7	7
Clerical	●	1			1	1			3	2	2
City Manager											
City Manager's Office											
City Manager	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Assistant City Manager	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Executive Assistant	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Human Resource Assistant	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Community Engagement	<input checked="" type="checkbox"/>									1	
Communications/PIO	<input checked="" type="checkbox"/>										
Communications/PIO	●	1	1	1	1	1		1	1		
Supervisor	<input checked="" type="checkbox"/>			1	1	1					
Economic Development											
Economic Development Mgr	<input checked="" type="checkbox"/>						1	1	1	1	1

City of Eastpointe
Historical Staffing Levels

Full Time
 Part Time
 Contractual
 CT

<u>Position</u>	<u>Status</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>
DDA Maintenance	CT	1	1	1	1	1	1	1	1	1	1
Finance											
Finance Director	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Deputy Finance Director	<input checked="" type="checkbox"/>					1	1	1			1
Controller	<input checked="" type="checkbox"/>	1	1						1	1	
Accountant	<input checked="" type="checkbox"/>			1	1	1	1	1	1	1	1
Accountant	<input type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Payroll Clerk	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Accounts Payable Clerk	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Clerical	<input checked="" type="checkbox"/>	2	2	1	1	1	1	1	1	1	1
Clerical	<input type="checkbox"/>	1	1	1	2	2	1	1	1	1	1
Clerical-MIDC	<input type="checkbox"/>						1	1			1
Assessing											
Assessor	<input checked="" type="checkbox"/>	1	1								
Assessor	CT		0.5	1	1	1	1	1	1	1	1
Appraiser	CT		0.5	1	1	1	1	1	1	1	1
Appraiser	<input checked="" type="checkbox"/>	1	1								
Appraiser	<input type="checkbox"/>	1									
Clerical	<input checked="" type="checkbox"/>	1	1								
Clerical	CT	1	1	1	1	1	1	1	1	1	1
Clerical	<input type="checkbox"/>	1	2	1							
City Attorney											
Attorney	CT	1	1	1	1	1	1	1	1	1	1
Clerks/Elections											
Deputy City Clerk	<input checked="" type="checkbox"/>								1	1	1
Clerical	<input checked="" type="checkbox"/>	2	2	2	2	2	2	2	2	2	2
Clerical	<input type="checkbox"/>	1	1	1	1	1	1	1	1	1	1

City of Eastpointe
Historical Staffing Levels

Full Time
 Part Time
 CT Contractual

Position Status FY15 FY16 FY17 FY18 FY19 FY20 FY21 FY22 FY23 FY24

<u>Position</u>	<u>Status</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>
Public Safety Department											
Public Safety Director	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Police											
Police Chief	<input checked="" type="checkbox"/>										1
Administrative Assistant	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Deputy Police Chief	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Command Officers	<input checked="" type="checkbox"/>	10	10	10	10	11	10	10	10	10	10
Patrol Officers	<input checked="" type="checkbox"/>	26	28	28	28	28	32	32	32	32	32
School Officer	<input checked="" type="checkbox"/>									1	1
Records Supervisor/IT	<input checked="" type="checkbox"/>						1	1	1	1	1
Clerical	<input checked="" type="checkbox"/>	2	2	2	2	2	2	2	2	2	2
Clerical	<input type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Animal Control	<input checked="" type="checkbox"/>						1	1	1	1	2
Animal Control	<input type="checkbox"/>	1									
Property Clerk	<input type="checkbox"/>						1	1	1	1	1
Code Enforcement	<input type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Public Service Aides	<input type="checkbox"/>	7	7	7	8	8	9	9	9	9	10
Porter	<input type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Crossing Guards	<input type="checkbox"/>	10	10	10	10	10	8	8	8	8	8
Fire											
Fire Chief	<input checked="" type="checkbox"/>										1
Deputy Fire Chief/Fire Marshall	<input checked="" type="checkbox"/>	1	1	1	1	1					1
Deputy Fire Chief	<input checked="" type="checkbox"/>						1	1	1	1	
Fire Marshall	<input checked="" type="checkbox"/>						1	1	1	1	
Firefighters / ALS	<input checked="" type="checkbox"/>	18	21	21	21	21	21	21	21	21	21
Clerical	<input checked="" type="checkbox"/>	1	1	1	1	1					
Clerical	<input type="checkbox"/>						1	1	1	1	1

City of Eastpointe
Historical Staffing Levels

Full Time
 Part Time
 CT Contractual

<u>Position</u>	<u>Status</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>
Community and Economic Development											
Director of Community & Economic Development	<input checked="" type="checkbox"/>	1	1	1	1	1					
Building Official	<input checked="" type="checkbox"/>				1				1		1
Assistant Building Official	CT									1	
Assistant Building Official	<input checked="" type="checkbox"/>	1			1	1	1	1	1		1
Assistant Building Official	CT									1	
Community Standards & Inspections	<input checked="" type="checkbox"/>	1	1	1							
Building Inspector	<input type="checkbox"/>				1				1		
Building Inspector	CT									1	
Rental Inspector	<input checked="" type="checkbox"/>		1	1	1	1	1	1	1		
Rental Inspector	<input type="checkbox"/>	3	3	3	3	3	3	3	3		
Rental Inspector	CT									2	
Code Enforcement / Building Inspections	<input checked="" type="checkbox"/>										2
Code Enforcement / Building Inspections	<input type="checkbox"/>	3	4	4	5	5	4	4	4		2
Code Enforcement / Building Inspections	CT									2	
Electrical & Plumbing Inspectors	CT	2	2	2	2	2	2	2	2	2	2
Clerical	<input checked="" type="checkbox"/>	2	2	2	2	2	2	2	2	2	2
Clerical	<input type="checkbox"/>	5	5	5	4	4	2	4	4	1	2
Parks & Recreation											
Contacted P&R Supervisor	CT	Varies	Varies	Varies	Varies	Varies	Varies	Varies	Varies	Varies	Varies
	<input checked="" type="checkbox"/>							1	1	1	1

City of Eastpointe
Historical Staffing Levels

Full Time
 Part Time
 CT Contractual

<u>Position</u>	<u>Status</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>
Department of Public Works and Services											
DPW Director	<input checked="" type="checkbox"/>					1	1	1	1	1	1
DPWS Superintendent	<input checked="" type="checkbox"/>				1						
DPWS Supervisors	<input checked="" type="checkbox"/>	3	3	2	1	2	2	2	2	2	2
Laborer / Mechanic	<input checked="" type="checkbox"/>	13	13	13	11	12	12	12	12	12	12
Laborer	<input type="checkbox"/>	4	4	4	8	8	5	5	5	5	5
Clerical-Water Billing	<input checked="" type="checkbox"/>	3	3	4	4	4	2	3	3	3	2
Clerical-Water Billing	<input type="checkbox"/>						2	2	2	2	3
Clerical	<input checked="" type="checkbox"/>	1	1		1	1	1	1	1	1	2
Clerical	<input type="checkbox"/>			1	1	1					1

Library											
Director	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Assistant Director	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Librarian	<input type="checkbox"/>						1	1	1	1	1
Youth Librarian	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Clerical	<input checked="" type="checkbox"/>	2	2	2	2	2	2	2	2	2	2
Aides	<input type="checkbox"/>	9	9	9	9	9	9	9	9	9	10

Citywide Full-Time Staffing 117 122 119 119 123 126 127 128 129 134
 Citywide FTE Staffing 151.0 157.0 156.0 158.0 162.5 162.0 165.0 167.0 170.0 172.0

**SECTION XII:
GLOSSARY OF
MUNICIPAL TERMS**



Accounting System: The total set of records and procedures that are used to record, classify, and report information on the financial status and operations of an entity.

Activity: A special unit of work or service performed.

Accrual: Basis of accounting where revenues are recognized when they are measurable and earned. Expenses are recorded when incurred.

Advanced Life Support (ALS): Advanced Life Support is a part of the fire department operation that provides paramedic-level emergency medical treatment and transportation service. The department's licensed advanced emergency medical technicians provide pre-hospital emergency care.

Agency Funds: Used to account for situations where the government's role is strictly custodial. All assets reported in these funds are offset by a liability. For these reasons, agency funds are typically not involved in the annual budget for the governmental entity. An example of an agency fund is the fund used to account for taxes that are collected on behalf of other governmental entities, these collections are not revenues and the disbursements to the other governmental agencies are not expenses.

Appropriation: An authorization made by the city council that permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Assessed Value: 50 percent of the estimated true cash value placed upon all taxable real and personal property by the local assessing jurisdiction's certified assessor.

Assets: Property owned by the city that has monetary value.

Audit: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

Ascertain whether financial statements fairly present financial positions and results of operations test whether transactions have been legally performed;

Identify areas for possible improvements in accounting practices and procedures and ascertain whether transactions have been recorded accurately and consistently;

Ascertain the stewardship of officials responsible for governmental resources.



Balanced Budget: A budget in which estimated revenues are equal to or greater than estimated expenditures.

Balance Sheet: A statement purporting to present the financial position of an entity by disclosing the cost of its assets, liabilities and equities, as of a specified date.

Bond (Debt Instrument): A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid, at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

Brownfield Redevelopment Authority: Established by Public Act 145 of 2000, to encourage redevelopment of idle or under-utilized commercial and industrial properties, which may not otherwise be redeveloped due to real or perceived contamination of the property. The authority works to assist developers with the options of reimbursing for cleanup costs and/or providing a single business tax credit (authorized through the State of Michigan).

Budget Calendar: The schedule of key dates or milestones that the city follows in the preparation and adoption of the budget.

Budget Message (City Manager's): A general discussion of the budget document presented in writing as an overview of the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager.

Budget (Operating): A plan of financial operations embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceiling under which the city and its departments operate.

Capital Improvements: Annual appropriations in the city's budget for capital purchases and construction projects. This plan details funding sources and expenditure amounts for these large projects, that will be required beyond the one-year period of the annual budget.

Capital Outlays: Expenditures for the acquisition of capital assets over \$2,000. Includes the cost of land, buildings, permanent improvements, machinery, computers, large tools, rolling and stationary equipment.

Cash Management: The management of cash necessary to pay for government services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its



availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

Certificates of Deposit: A negotiable or non-negotiable receipt for monies deposited in banks or financial institutions for a specified period and rate of interest.

Consumer Price Index - Workers (CPI-W): An indicator of the consumer prices issued by the United States Department of Labor, Bureau of Labor Statistics, which is a widely used indicator of inflation (or deflation) and indicates the changing purchasing power of money. It is obtained by calculating the cost of a fixed "basket" of commodities purchased by a typical consumer. The basket contains products from various categories including shelter, food, entertainment, fuel and transportation. Since the contents of the basket remain constant in terms of quantity and quality, the changes in the index reflect price changes.

Contractual Services: Items of expenditure for services that the city receives from an internal service fund or an outside company. Utilities, rent and custodial services are examples of contractual services.

Current Taxes: Taxes that are levied and due within one year.

Debt Service: The city's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Delinquent Taxes: Taxes that remained unpaid on and after the date on which a penalty for non-payment is attached.

Department: A major organizational unit of the city that indicates overall management responsibility for an operation or a group of related operations within a functional area.

Department of Public Works and Service (DPW): The Department of Public Service provides numerous round-the-clock services to residents and business owners. The Department's operational divisions include: Water and Sewer; Streets; Parks; Building Maintenance and Motor Pool.

Depreciation: (1) Expiration of the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset that is charged as an expense during a particular period.

Downtown Development Authority (DDA): Created by the State of Michigan, under Public Act 197 of 1975, for the purpose of stimulating and encouraging private investment in the south commercial district through the provision of public improvements.



Encumbrances: Obligations in the form of purchase orders, contracts or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

Enterprise Fund: A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures. Enterprise funds are established for services such as water and sewer, parking facilities, transit systems, airports, solid waste management (when financed through user fees) and golf courses.

Equipment Pool: A Department of Public Works and Services division that is responsible for the maintenance of all city vehicles and equipment.

Expenditures: Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payment have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by council.

Fiscal Year: The twelve-month period designated as the operating year for an entity. The fiscal year for the City of Eastpointe is July 1st through June 30th.

Full Faith and Credit: A pledge of the city's taxing power of a government to repay debt obligations (typically used in reference to General Obligation Bonds or tax-supported debt).

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts, recorded cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance: The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

GAAP (Generally Accepted Accounting Principles): Accounting standards, revised periodically, to which both private and public organizations within the United States are expected to conform.

General Fund: The largest fund within the city, the General Fund accounts for most of the financial resources of the government that may be used for any lawful purpose. General Fund revenues include property taxes, licenses and permits, user fees, service charges, and other types



of revenue. This fund usually includes most of the basic operating services, such as police and fire protection, finance, parks and recreation, libraries, public works and general administration.

General Obligation Bonds: When the city pledges its full faith and credit to the repayment of the bonds it issues, those bonds are general obligation (G.O.) bonds. Sometimes the term is also used to refer to the bonds that are to be repaid from taxes and other general revenues.

Geographic Information System (GIS): A system of software and hardware used to capture, store, manage, analyze and map geographic information.

Goal: A statement of broad direction, purpose or intent based on the needs of the community. The city council adopts an annual Goal Plan for the city focusing on the city's top priorities.

Headlee Amendment: The Headlee Amendment places an upper limit on the total amount of property taxes a city can collect in the fiscal year. In effect, the city cannot collect operating millage on the Taxable Value (TV) increase derived from existing property, which is in excess of the Headlee inflation factor, plus the TV on new construction. This limit is accomplished by rolling back those operating millages, which are at their authorized maximum, by the same percentage as the TV is over the Headlee allowable maximum. The Headlee Amendment limitation may be waived only by a vote of the electorate.

Infrastructure: Capital assets that are stationary and normally have a useful life greater than most other capital assets. Examples include roads, sewer lines and water systems.

Interfund Transfers: Amounts transferred from one fund to another.

Intergovernmental Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.

Intergovernmental Revenue: Revenue received from another government.

Internal Service Funds: Internal Service Funds are established to finance and account for services and/or commodities furnished by a designated program to other programs within the city. Since the services and commodities are supplied exclusively to programs under the city jurisdiction, they are distinguishable from those services which are rendered to the public in general and which are accounted for in general, special revenue or enterprise funds.

Investment: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payment.



Liabilities: Debt or other legal obligations arising out of transactions in the past that must be liquidated, renewed or refunded at some future date. The term does not include encumbrances.

Local Street Fund: Receives all local street money paid to the cities by the State, accounts for all construction, maintenance, traffic services, and snow and ice control on all streets classified as local.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

Major Street Fund: Used to account for the financial activity of the streets designated by the State as major thoroughfares and the maintenance contract of the state trunk lines.

Maturities: The date on which the principal or stated values of investments or debt obligation mature and may be reclaimed.

Michigan Uniform Accounting and Budgeting Act: Provides for the formulation and establishment of uniform charts of accounts and reports for local units of government; to define local units of government; to provide for the books and accounts of local units of government; to provide for annual financial reports from local units of government; to provide for the administration of this act; to prescribe the powers and duties of the State Treasurer and the Attorney General; to provide penalties for violation of certain requirements of this act; to provide for meeting the expenses authorized by this act; to provide a uniform budgeting system for local units; and to prohibit deficit spending by a local unit of government.

Millage Rate: One mill equals \$1.00 of taxes for each \$1,000 of taxable value. The millage rate is the total number of mills assessed against the taxable value.

Modified Accrual: A "basis of accounting" that determines when a transaction or event is recognized in the fund's operating statements. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Changes to the modified accrual basis from the accrual basis are as follows:

- a) Those revenues susceptible to accrual are property taxes, intergovernmental revenues, special assessments, licenses, interest revenues and charges for services. Fines and forfeits, permits and certain miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash.



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- b) Non-current receivables, such as special assessments, are recorded at full value and deferred revenue is recorded for the portion not available for use to finance operations as of year-end.
 - c) Interest income on special assessments receivable is not accrued until its due date.
 - d) Principal on general long-term debt is recorded as a fund liability when due. Interest on bonded indebtedness and other long-term debt is not recorded as an expenditure until its due date.
 - e) Payments for inventoriable types of supplies are recorded as expenditures at the time of purchase.
 - f) Normally, expenditures are not divided between years by the recording of prepaid expenditures.
 - g) The non-current portion of vested employee benefits is reflected in the General Long Term Debt Account Group.

Motor Vehicle Highway Fund Act: The Motor Vehicle Highway Fund Act provides for the classification of all public roads, streets, and highways in this state, to provide for the deposits of specific State taxes on motor vehicles and motor vehicle fuels, and to provide for the allocation of funds for the use and administration of the funds for transportation purposes.

Municipal Employees Retirement System (MERS): The Municipal Employees Retirement System of Michigan is a multiple-employer, statewide public employee retirement plan created by the State of Michigan to provide retirement, survivor and disability benefits to the State's local government employees.

Objective: Something to be accomplished in specific, well defined, and measurable terms and that is achievable within a specific time frame.

Object of Expenditure: Expenditure classifications based upon the type or categories of goods and services purchased. Typical objects of expenditure include: personal services (salaries, wages and fringe benefits, etc.) commodities (motor fuel, office and custodial supplies, etc.) contractual services (utilities, maintenance contracts, etc.) capital outlays (equipment, computer, vehicles, etc.)

Operating Funds: Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital improvement projects.



Personnel Services: Items of expenditures in the operating budget for salaries and wages paid for services performed by city employees, as well as the fringe benefit costs associated with city employment.

Proposed Budget: The city's revenue and expenditure plan for the fiscal year as prepared and recommended by the City Manager, for the Mayor and Council consideration.

Rating: The credit worthiness of a city as evaluated by independent agencies.

Reconciliation: A detailed summary of increases and decreases in departmental expenditures from one budget year to another.

Reserve: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

Resources: Total dollars available for appropriations, including estimated revenues, fund transfers, and beginning fund balance.

Retained Earnings: Within an Enterprise Fund, the accumulation of assets over liabilities. The city's only Enterprise Fund is the Water and Sewer Fund.

Revenue: The term designates an increase to a fund's assets which does not increase a liability, does not represent a repayment of an expenditure already made, does not represent a cancellation of certain liabilities and does not represent an increase in contributed capital.

Scoreboard: Public transparent displays of service and fiscal metrics fully demonstrating the statistics and measurements of government operations.

Special Assessment District (SAD): Special Assessment District refers to one or more parcels of property that receive a capital improvement (paving, sewers, sidewalks) and then are assessed a debt (principal and interest) to be repaid over a specific number of years.

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects), that are legally restricted to expenditures for specified purposes.

State Equalized Value (SEV): The assessed value multiplied by a factor as determined by the Michigan State Tax Commission, to ensure an assessment level of 50 percent of market value.

Taxable Value: The value upon which the property tax is levied. It is determined by multiplying the prior year's taxable value by the current year's cost-of-living index. When the property changes ownership, the SEV becomes the taxable value for that year.



Tax Rate: The amount of tax levied for each \$1,000 of assessed valuation.

Tax Rate Limits: The maximum legal property tax rate at which a municipality may levy a tax. The limits may apply to taxes raised for a particular purpose or for general purposes.

Truth In Taxation: The Truth in Taxation Act provides a mechanism to ensure public notice and awareness of the increase in property taxes that occurs as a result of an increase in the Taxable Value base on existing property. This act mandates a "tax freeze" with regard to existing property and prohibits revenue growth by requiring a tax rate reduction (rollback) on operating millages, unless a specific public hearing is conducted. At the public hearing, the council discusses and adopts by resolution the millage or tax rates necessary to fund the city services and programs identified in the budget document. Because Eastpointe complies with the Michigan Uniform Budget Act (PA 621), the required public hearing for Truth in Taxation is combined with the public hearing for budget adoption, as permitted by statute.

Unit Costs: The cost required to produce a specific product or unit of service.

User Charges (also known as User Fees): The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Yield: The rate earned on an investment based on the price paid for the investment.

ACRONYMS

Acronym	Description
ACH	Automated Clearing House
ADA	American with Disabilities Act
AEMT	Advanced Emergency Medical Technician
ALS	Advanced Life Support
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CIP	Capital Improvement Plan/Projects
CPI	Consumer Price Index



Glossary of Municipal Terms

2023/24

DDA	Downtown Development Authority
DPW	Department of Public Works and Services
EFTPS	Electronic Federal Tax Payment System
ESL	English as a Second Language
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GPS	Global Positioning Systems
HMO	Health Management Organization
HUD	Housing and Urban Development
IBNR	Incurred but not Reported
ISP	Investment Service Program
MDNR	Michigan Department of Natural Resources
MDOT	Michigan Department of Transportation
MEDA	Michigan Economic Development Association
MEDC	Michigan Economic Development Corporation
MERS	Municipal Employees Retirement System
MNRTF	Michigan Natural Resource Trust Fund
PPO	Preferred Provider Organization
ROW	Right-of-Way
SAD	Special Assessment District
SEV	State Equalized Value
STV	State Taxable Value
TV	Taxable Value