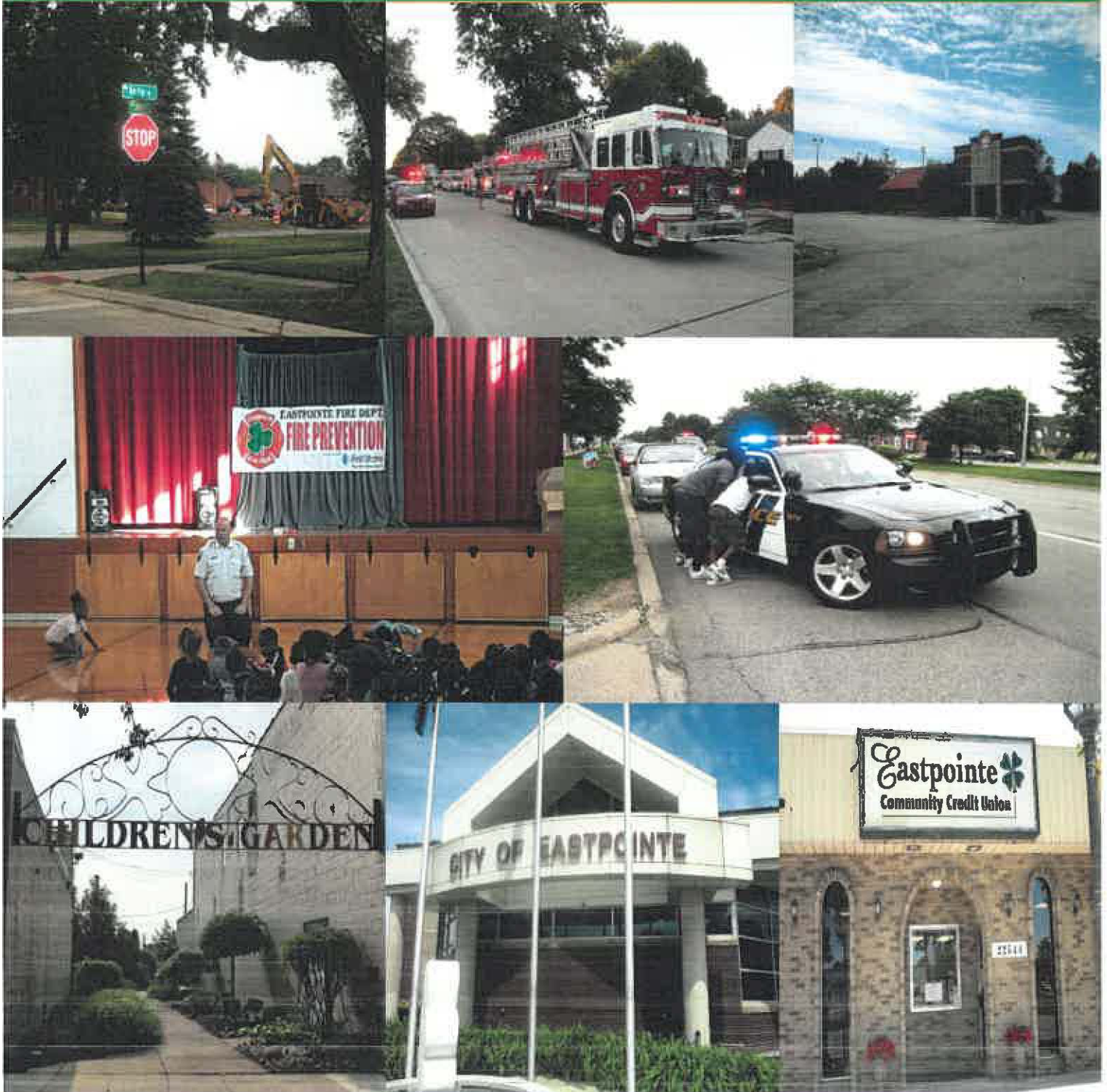


City of Eastpointe

Adopted Budget

2020/2021





City of Eastpointe

2020/2021 Adopted Budget

**Mayor
Monique Owens**

**Council Members:
Sarah Lucido, Mayor Pro-Tem
Rob Baker
Harvey Curley
Cardi DeMonaco, Jr.**

**City Manager
Elke Doom**

**Assistant City Manager
Brian Fairbrother**

**Finance Director
Randall Blum**

CITY OF EASTPOINTE
COUNTY OF MACOMB
STATE OF MICHIGAN

ORDINANCE NO. 1188

AN ORDINANCE TO PROVIDE FOR THE ANNUAL APPROPRIATIONS FOR THE CITY OF EASTPOINTE, MACOMB COUNTY, MICHIGAN, FOR THE FISCAL YEAR COMMENCING ON JULY 1, 2020, AND ENDING ON JUNE 30, 2021

THE CITY OF EASTPOINTE ORDAINS:

SECTION 1. In order to defray expenditures and meet the liabilities for the City of Eastpointe for Fiscal Year 2020-21, the following millage levy is hereby adopted: 18.4914 mills for general operating purposes; 0.8545 mills for the Library Fund; 0.9681 mills for the Library; and 6.7500 mills for Chapter 20 Drain debt retirement. The total millage levy shall be 27.0640 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 2020-21 as shown below in the estimated Revenue and Appropriation Summaries of the 2020-21 Budget document:

GENERAL FUND ESTIMATED REVENUES

Property Taxes	\$9,821,458
SMORSA	6,751,999
Licenses & Permits	1,195,000
State and Federal Shared Revenues	4,059,000
District Court	1,615,724
Code Enforcement	201,500
Charges for Services (except court)	219,247
Interest & Rents, and Other Revenue	613,600
TOTAL GENERAL FUND ESTIMATED REVENUES	<u>\$24,477,528</u>

GENERAL FUND APPROPRIATIONS

General Government	\$5,857,370
Public Safety	18,756,115
Community & Economic Development	691,259
Recreation & Culture	599,304
Interfund Transfers	<u>0</u>
TOTAL GENERAL FUND APPROPRIATIONS	<u>\$25,904,048</u>

OTHER FUNDS

	<u>Estimated Revenues</u>	<u>Appropriations</u>
Major Street Fund	\$2,726,837	\$2,586,792
Local Street Fund	2,104,600	1,487,129
Street Lighting Fund	469,543	315,180
Downtown Development Authority	114,059	113,500
Michigan Indigent Defense	350,000	529,691
Drug Law Enforcement Fund	31,200	65,483
Library Fund	1,200,679	999,945
Community Development Fund	200,000	200,000
Brownfield Authority Debt	72,255	72,255
Chapter 20 Drain Debt Service Fund	3,429,605	3,521,481
Capital Improvement Fund	525,000	521,322
Tax Reversion Fund	450,677	450,000
Court Building Fund	71,000	25,477
Rubbish Collection Fund	1,844,000	1,787,563
Water and Sewer Fund	17,209,083	17,896,349
Motor Pool	588,125	795,539
Death Benefit Fund	80,000	72,500
Pension Benefits MERS Overlay	750	11,000
Health Care Accumulation Fund	2,734,915	2,505,388
Private Contributions	5,000	5,000
Memorial Library Trust Fund	0	0
TOTAL OTHER FUNDS	<u>\$34,009,328</u>	<u>\$33,958,594</u>
TOTAL ALL FUNDS	<u>\$58,486,856</u>	<u>\$59,826,642</u>

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 Four and 7/100 (\$4.07) 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, 2020.

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	\$ 23.56
(2) 3/4 inch meter	\$ 30.87
(3) 1 inch meter	\$ 44.93
(4) 1 ½ inch meter	\$ 86.10
(5) 2 inch meter	\$ 120.48
(6) 3 inch meter	\$ 209.13
(7) 4 inch or greater meter	\$ 268.84

~~A charge of Eight and 70/100 (\$8.70) Dollars shall be billed for each 100-cubic feet of water consumed.~~

A minimum charge of One and 24/100 (\$1.24) 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, 2020.

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 Elke Doom, City Clerk, for the City of Eastpointe, Macomb County, Michigan, do hereby certify that the foregoing Ordinance 1188 was duly adopted by the City Council after a second reading thereof at a regular meeting of said Council held on Tuesday, June 16, 2020, in the City Hall.


 Monique Owens
 Mayor


 Elke Doom
 City Clerk

CITY OF EASTPOINTE

Organizational Chart - 2020/21

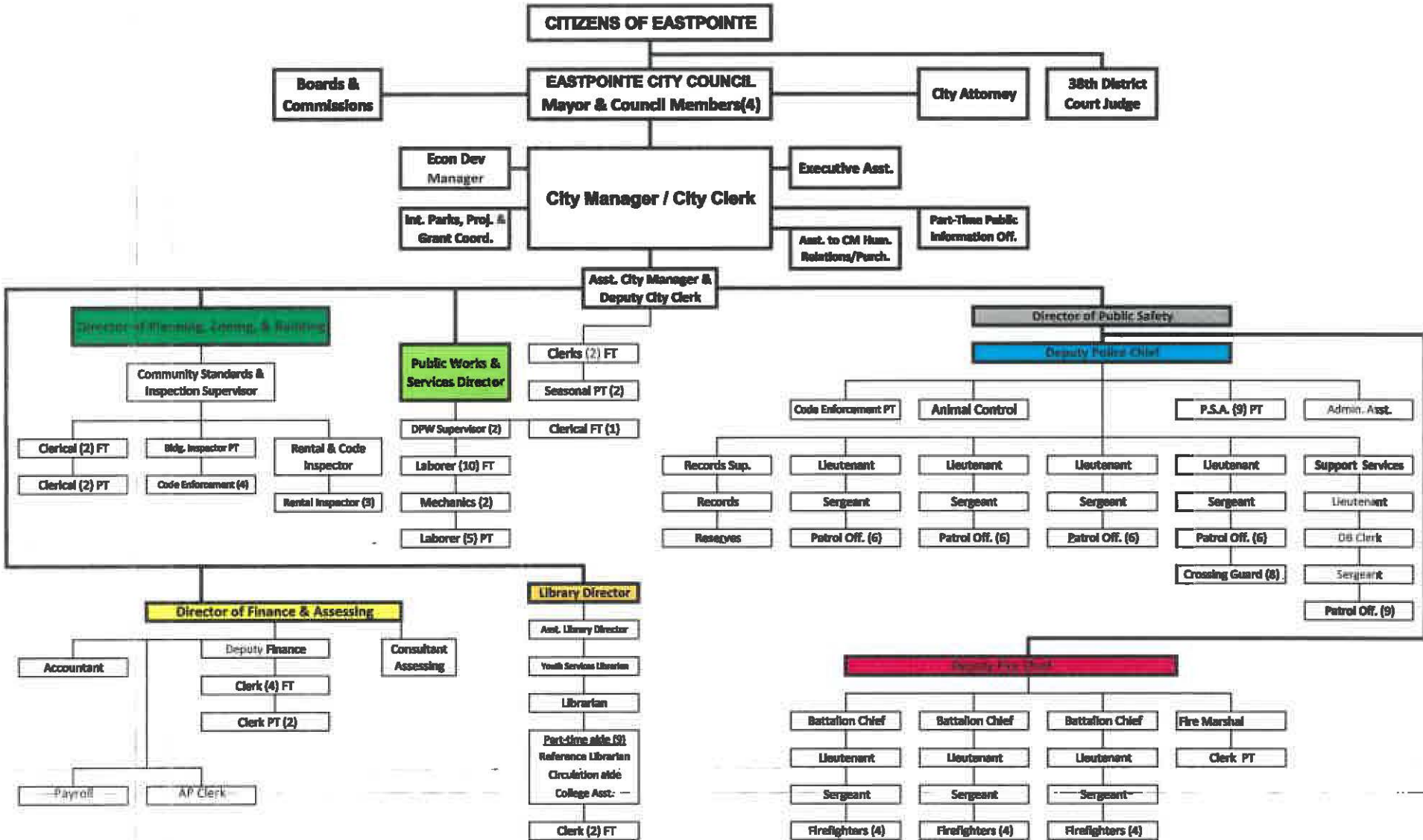




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BUDGET MESSAGE



**Elke Doom
City Manager**

Fiscal Year 2020-2021 Proposed Budget Executive Summary

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

The proposed budget represents proposed financial and operations plan, allocation of resources and expenditure priorities.

Pursuant to the Charter of the City of Eastpointe, there is transmitted, herewith, a recommended budget for the Fiscal Year (FY) 2020-2021, beginning July 1, 2020. The Council will now hold a public hearing on June 2, 2020, before adopting the budget on June 16, 2020.

Basis of Budgeting

The FY 2020-2021 Budget incorporates the Uniform Chart of Accounts, as required under Michigan Public Act 451 of 1982, as amended. This budget was prepared with a focus on the requirements of the Government Finance Officers Association's Distinguished Budget Presentations, and it is anticipated that it will be again submitted for review and recognition in meeting those requirements. Last fiscal year, the city's budget received this award for the seventh consecutive year.

The Chart of Accounts used in this budget preparation is available in a separate "Operations by Line Item" document.

The budget format allows for a comparative analysis of expenditures and appropriations by comparing Fund, Department and Activity.

The City of Eastpointe financial structure is a number of Funds. Eleven of these Funds are classified as active, operational debt service or capital outlay, which are presented in this budget.

Other city funds can be characterized as trust and agency funds and may be excluded from primary budget consideration as prescribed by the Uniform Accounting and Budget Act.

The basis of budgeting defined is modified accrual and there is a budget for all funds included in the document.

The basis of budgeting is the same as the basis of accounting used in the city's audited financial statements.



2020-2021 Proposed Budget

The FY2020-2021 Budget provides for a general operating tax levy of 18.4914 mills, which represents a decrease from the previous year. The City will continue to levy a 1% administration fee on all tax collections as permitted by State law, generating an estimated \$414,000 in revenue, an increase of about \$14,000 from the previous year. As a result of the levying of the administration fee, the City does not charge the school districts for collection of taxes. The City's taxable value has increased by \$24.3 million from \$483.0 million in 2019 to \$507.4 million in 2020 (Source: Eastpointe March 2020 Board of Review data). The City will realize \$9.3 million in general operating property tax revenue an increase of more than \$377,000 from the previous year.

Revenue sharing may decrease for FY 2020-2021 as COVID-19 is impacting our state revenues through drastic reduction in gasoline taxes, business revenue and financial blow to our economy. This is not reflected in the current budget as any reductions cannot be quantified at this point.

In preparation of the City Manager's recommended budget, the assumptions are as follow:

Revenue Assumptions:

- Property taxes – 1.9% increase
- Revenue sharing – 2.0% increase (pre-COVID-19)
- All other revenue – 0% increase

Expenditure Assumptions:

- General Fund capital projects - \$1,250,000
- Wages – 0% increases (will adjust after negotiations are completed)
- Health insurance – 3.0% increase
- Retiree health care insurance – 8.0% increase
- Pension costs – 7.1% increase (from MERS actuarial projection)
- Other benefit insurances – 3.0% increase
- All other expenses flat to 2020 levels

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 an ongoing and sustainable basis and protect the continued financial viability of Eastpointe.



The City of Eastpointe will, with this plan:

- Conduct all aspects of the operations of the city within the resources available according to the revenues estimated and derived from all proper and supported sources, including exhaustible reserve sources.
- Ensure payments are made in full on all scheduled debt service requirements and uncontested legal obligations.
- Deposit the required payments for Eastpointe pensions to the Municipal Employees Retirement System (MERS) during the year. This year's city contribution will be \$4,350,626.
- Continue to pay retiree health care obligations. This now accounts for over \$2,432,414 annually, city-wide from all funds.
- Develop a compensation and benefit plan for employees represented by collective bargaining associations and administrative service, to ensure Eastpointe city government is a realistic, but competitive market employer attracting career employees.
- Comply with all remaining Fiscal Policies adopted by the City Council.
- Negotiate and implement joint services, consolidations and alternative service plans with private or non-profit partners, to provide base services to conclude the fiscal year lean as is practical, with basic core services of public safety, charter services and streets and utilities remaining fully operational and efficient with performance measures in place with reduced fiscal stress.
- Revise the rate structure of the Water and Sewer Fund, that will result in generating the necessary funds to cover operating costs. Our analysis of the capital repair and construction needs and the adjustment of fixed or base maintenance costs requires me to make this recommendation fully considering increases passed to the GLWA water and sewer system and our sewage disposal authority.

Fiscal Year 2020/2021

City management and elected leaders will continue to address many complex issues when establishing the upcoming year's budget. This will include tax rates, fees, labor requirements and service programs.



Budget Message

2020/21

Even without reflecting any wage increases, I am proposing a General Fund budget \$500,000 more than the prior budget year, with a use of \$1.4 million of Fund Balance.

The city's efforts and continued fiscal discipline is recognized by Standard and Poor's, by reaffirming the A+ credit rating.

General Fund Expenditures

CITY COUNCIL. The City Council budget reflects no change.

38TH DISTRICT COURT. The budget reflects no change.

CITY MANAGER, IT, PERSONNEL DEPARTMENTS. The City Manager's budget reflects the addition of a part-time Public Information Officer (PIO).

FINANCE DEPARTMENT. The budget reflects no change.

ASSESSING DEPARTMENT. The Assessing Department budget reflects a small increase over last year's budget reflecting contractual obligations.

CITY CLERK, ELECTION DEPARTMENT. The City Clerk budget reflects no change. The budget includes necessary appropriations to conduct two elections: the statewide August Primary and the Presidential November election.

INSURANCE DEPARTMENT. Includes non-Public Safety insurance costs and non-Public Safety OPEB costs.

CITY HALL /CITYWIDE EXPENSES. The Department budget reflects cost for City Hall other city expenses not tied to any department.

BUILDING, RENTAL, PLANNING, HOME DEMO AND BLIGHT DEPARTMENTS. The budget reflects no change.

PARKS DEPARTMENT. Budget reflects a reduction for revised bids on grass cutting, snow removal and parks maintenance contracts.

POLICE DEPARTMENT. The budget reflects no change.

FIRE DEPARTMENT. The budget includes a new ladder truck.



2020-2021 Council Priorities

- "Sparse Park" Improvements
- Economic Development
- Water in Parks
- Vision for 8 Mile/Gratiot
- Memorial Park Building Renovation
- Reduce Rental Percentage
- Neighborhood Watch
- DDA/Economic Development
- Pension Funding Options
- Vision for Kelly Road Redevelopment
- Patriot Building
- Pension Funding Options
- Addition to the Parks;
 - Water Fountains
 - Basketball Hoops
- Technological Plan (Paper Reduction)

CITY OPERATIONS

Key Fiscal Practices for Eastpointe City Government for 2020-2021

The budgets are now focused on staying on course to meet the city's primary goals, address its priorities, and making significant progress even in difficult times. In February, City Council adopted fiscal management policies that have directed the development of this budget. Validating those policies, I have taken these steps to provide a workable budget and:

- 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 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 provide assurance to the city's tax payers that the city government is well managed and financially sound. Currently A+.

City Manager's Budget Objectives

For FY 2020-2021 our objectives are to align controllable expenditures and continue financial operations in what might be viewed as a one-year strategic plan focused on year one of the next five fiscal years.

Best Practices

With numerous years of pay freezes and reductions, negotiation of new collective bargaining agreements in 2017 provided multi-year opportunity for the city and employees to set a plan for competitive compensation and three years of stability of government services. Employee compensation including wages and benefits have increased on the average 2.8% annually.

Conclusion

Additional decisions will follow, and I and the City Council will make them to move forward in our recovery from the impact of the Michigan recession, create a sustainable financial plan, provide stable and career employment, and serve the residents with efficient and effective public services.

I wish to acknowledge the professional efforts of Assistant City Manager Brian Fairbrother, Finance Director Randall Blum, Executive Assistant Linda Lince and the Department Heads Mary Van Haaren, Jose Abraham, George Rouhib and Carol Sterling, for their work in developing this budget and related research.

Eastpointe is a model for executive effort and taking initiative to work together in different roles with the same goals. Service is and will continue to be our business.

Elke Doom
City Manager
Eastpointe, Michigan

**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

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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 Constitution 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**

**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

2020/21

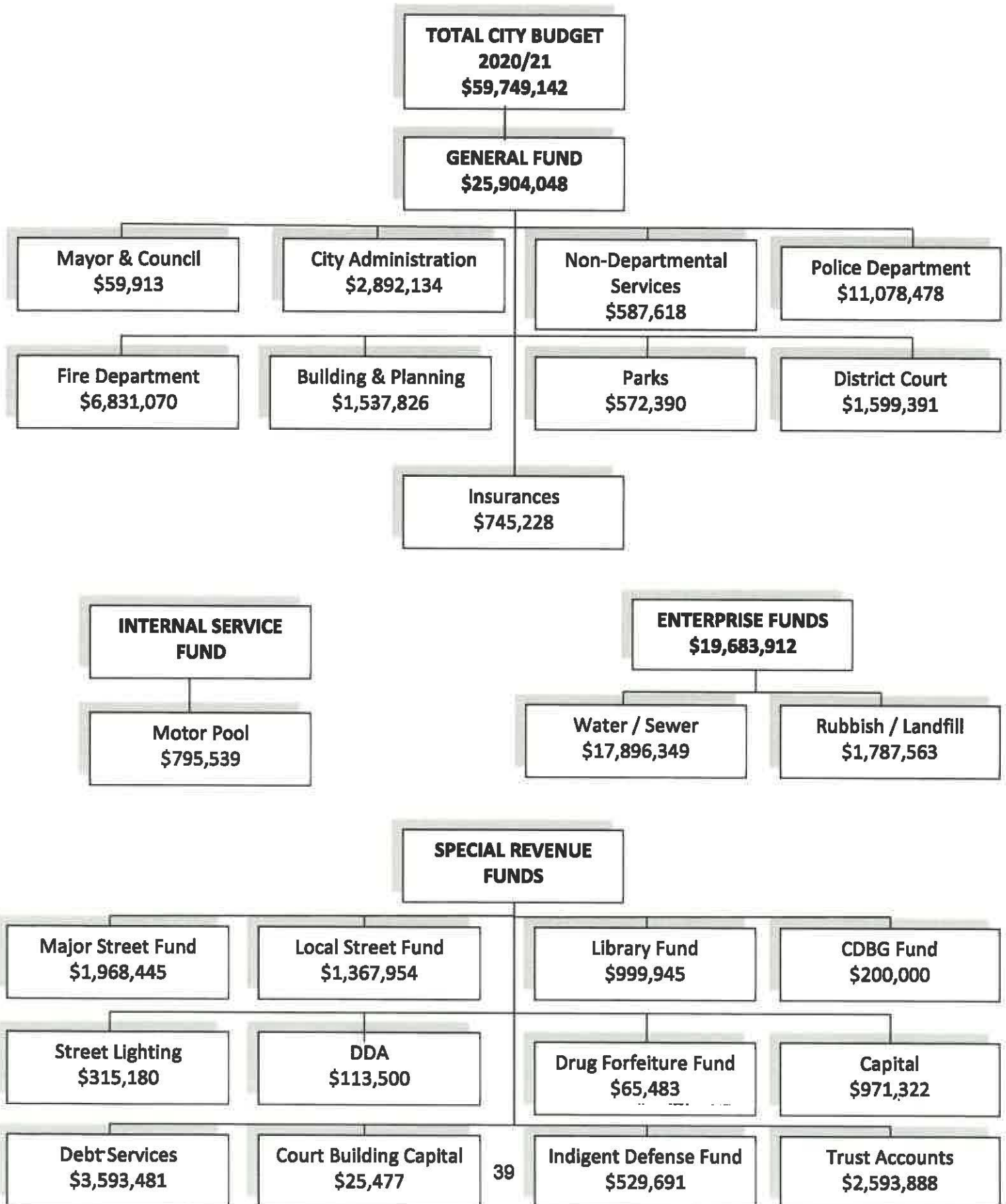
Street Lighting Fund – The Street Lighting Fund comprises the special assessment per property to offset the cost of providing street lighting and street lighting improvements community-wide.

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

2020/21



REVENUES



Revenue Summary

2020/21

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 has led to severe reductions in property tax revenues for the city. Revenues have begun to slowly climb again. The 2020/2021 taxable values will be \$507.4 million, a 4.4% increase from prior, however a state cap will hold the revenues down to a 1.9% increase. The February 2015 passage of an emergency services millage through the South Macomb Oakland Regional Services Authority which will contract with Eastpointe for emergency services will supplement the property tax revenue losses.

Fiscal Year	2018/2019	2019/2020	2020/2021
Property Tax Revenues	\$ 9,554,106	\$ 9,831,887	\$10,239,249
Contractual Services/SMORSA	\$ 6,513,835	\$ 6,554,771	\$ 6,751,999

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.

After a significant increase in both usage charges and fixed maintenance charges for FY18, the FY19 and FY20 rate adjustments were 0% until a rate study was completed. The FY21 rates reflect an overall increase of 2%, per Council's direction. 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 five years to ten years, with FY20 being year seven of a fixed price rubbish collection and disposal contract.

Fiscal Year	2018/2019	2019/2020	2020/2021
Water / Sewer	\$15,787,350	\$15,956,622	\$15,974,575
Rubbish	\$ 1,744,592	\$ 1,737,000	\$ 1,744,000



Revenue Summary

2020/21

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. The Constitutional portion has seen a major decline over the last decade, however is projected to see an improvement for FY19 of approximately 2%. The legislative portion has been severely cut as the State of Michigan had their own severe budgetary issues. It has settled at a level ½ of what it was in 2007 and only 34% of its peak in 2001.

The city receives state road funding allocated from fuel taxes and vehicle registrations, which is referred to as Act 51 funds. The legislature passed a new road funding bill with revenues beginning to generate additional funds in January 2016. This source is projected to increase approximately 14%.

Fiscal Year	2018/2019	2019/2020	2020/2021
Revenue Sharing	\$3,640,138	\$3,752,437	\$3,953,000
Road Funds	\$2,958,724	\$3,099,178	\$3,658,205

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. These revenues had been steady over the years. A new law was enacted which now requires "ability to pay" as a criterion for fines as well as a mandate for "payment plans". These changes have reduced court revenues by \$500,000 per year since FY16.

Fiscal Year	2018/2019	2019/2020	2020/2021
Court Fines & Fees	\$1,739,716	\$1,789,425	\$1,570,000



Truth In Taxation Summary

2020/21

The 2020 taxable values after March Board of Review are provided below. These totals have been reported to the Macomb County Equalization Department.

2020 Taxable Value	\$507,367,116
2019 Taxable Value	\$483,045,604
2018 Taxable Value	\$463,529,302
2017 Taxable Value	\$451,727,040
2016 Taxable Value	\$441,076,820

Historical:

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.
 The 2018 Taxable Value increased \$11,802,262 or 2.61% from 2017.
 The 2017 Taxable Value increased \$10,650,220 or 2.41% from 2016.
 The 2016 Taxable Value increased \$10,462,496 or 2.43% from 2015.

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

2020	\$3,172,175
2019	\$3,053,051
2018	\$4,167,114
2017	\$4,588,635
2016	\$2,600,030

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

2020	\$10,729,631
2019	\$ 6,086,341
2018	\$ 7,721,805
2017	\$ 9,168,602
2016	\$10,059,508

Consumer Price Index Cap:

2020	1.9%
2019	2.4%
2018	2.1%
2017	0.9%
2016	0.3%



Truth in Taxation Summary

2020/21

Headlee:

2020 MILLAGE REDUCTION FORMULA
(Total 2019 Taxable Value-Losses) X CPI

2020 Taxable Value – Additions

(\$483,045,604 – 3,172,175) X 1.019
\$507,367,116 – 10,729,631

\$488,991,024
\$496,637,485

2020 MILLAGE REDUCTION FRACTION = 0.98460353 or 0.9846
(2009 through 2020 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
2019 Total Taxable Value-Losses
2020 Total Taxable Value-Additions

\$483,045,604 – 3,172,175 = \$479,873,429
\$507,367,116 – 10,729,631 = \$496,637,485

2019 BASE TAX RATE FRACTION= 0.96624488 or 0.9662

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

2019 Operating Levy of 20.4419
X Base Tax Rate Fraction of .9662
2020 Base Tax Rate = 19.7509

(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 Summary

2020/21

TRUTH IN TAXATION CALCULATIONS

2019	CITY OF EASTPOINTE TAXABLE VALUE		2019
	\$483,045,604		TAX LEVY
	<i>Millage Reduction (M.R.F.)</i>		
RATE	SOURCE		
18.7807	GENERAL OPERATIONS		9,071,935
0.8680	LIBRARY PERMANENT		419,284
0.9833	LIBRARY VOTED		474,979
20.6320	TOTAL TAX RATE	TOTAL	9,966,197

2020	CITY OF EASTPOINTE TAX LEVY		2020
	\$507,367,116		MAXIMUM TAX LEVY
	<i>Millage Reduction (B.T.R.F.)</i>		WITH HEARING
RATE	SOURCE		
18.4914	GENERAL OPERATIONS		9,381,928
0.8545	LIBRARY PERMANENT		433,545
0.9681	LIBRARY VOTED		491,182
20.3140	TOTAL TAX RATE	TOTAL	10,306,655

2020	CITY OF EASTPOINTE TAX LEVY		2020
	\$507,367,116		MAXIMUM TAX LEVY
	<i>Millage Reduction (M.R.F.)</i>		WITHOUT HEARING
RATE	SOURCE		
18.1459	GENERAL OPERATIONS		9,206,632
0.8386	LIBRARY PERMANENT		425,478
0.9500	LIBRARY VOTED		481,998
19.9345	TOTAL TAX RATE	TOTAL	10,114,109

2019 TAX RATE 20.6320 AND 2019 TOTAL OPERATING REVENUE IS \$ 9,966,197

2020 TAX RATE 20.3140 AND 2020 TOTAL OPERATING REVENUE IS \$10,306,655

Difference 3.42%



Truth in Taxation Summary

2020/21

Millage	Actual FY 2018/19	Actual FY 2019/20	Maximum Allowed By Charter Or MCL	Maximum Per Headlee FY 2020/21 (.9846)	Proposed FY 2018/19
General Operating (General Fund)	18.9973	18.7807	19.1754	18.4914	18.4914
Garbage & Rubbish Collection	0.0000	0.0000	3.0000	2.3478	0.0000
Library Fund	0.8781	0.8680	1.0000	0.8545	0.8545
Library 2017	0.9902	0.9833	Voted 2017 to 2022 Incl	0.9681	0.9681
Total Operating	20.8656	20.6320	23.1754	22.6618	20.3140
Debt Retirement	8.4700	6.6800	N/A	N/A	6.7500
Total Tax Levy	29.3356	27.3120	N/A	N/A	27.0640

FUNDS & DEPARTMENTS



General Operating Fund

City Council
38th District Court
City Manager
Finance
Assessing
City Attorney
City Clerk
Risk Management and Insurance
General Government (unallocated expenses)
Police
Fire Rescue & Advanced Life Support
Inspections
Planning
Public Works and Services

Special Events

Major & Local Streets Fund

Street Lighting

Economic Development Fund

Downtown Development Authority Fund

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

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 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 grant applications. 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

FUNDING LEVEL SUMMARY			
	2018/19 Actual	2019/20 Budget	2020/21 Proposed
Personnel Services	\$31,727	\$34,310	\$34,448
Other Services and Charges	\$23,697	\$23,550	24,465
Total	\$55,424	\$59,060	59,913



2019/20 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	2018/19 Actual	2019/20 Budget	2020/21 Proposed
Regular City Council meetings	24	24	24
Special City Council meetings	28	28	28
Public hearings conducted	3	3	3
Ordinances adopted	10	10	10
Show cause hearings conducted	7	7	7



District Court, 16101 E Nine Mile Road, Eastpointe, MI 48021 586-445-5020

Courts Mission

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.

General Fund 101-136- Jurisdiction:

As part of the Michigan's "One Court of Justice", the 38th District Court has jurisdiction over the following case types arising in the City of Eastpointe:

- 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)

The court still only has two checking accounts which are maintained by the court to process and disburse money to the City of Eastpointe, Macomb County, State of Michigan and individuals entitled to fund distribution.

The court also administers an operational budget provided by the City of Eastpointe. All new purchases by the Court are based on necessity, not wants.



38th District Court, 16101 E Nine Mile Road, Eastpointe, MI 48021 586-445-5020

Current Staffing Summary:

- 1 Judge
- 1 Magistrate/Court Administrator
- 1 Judicial Secretary/Court
Recorder/Office Manager
- 1 Probation Officer/Alcohol Screener

- 6 Deputy Clerks (FT)

- 2 Court Officer (FT)
- 1 Court Officers (PT) (Outside Contractor)



38th District Court, 16101 E Nine Mile Road, Eastpointe, MI 48021 586-445-5020

38th District Court Organizational Chart



Purpose and Responsibilities Core Competency:

The Purposes and Responsibilities Competency gives meaning to, in fact properly grounds, day-to-day judicial administration and Core Competencies. Absent knowledge of the judiciary's enduring purposes and continuing responsibilities, court leaders, both judicial and managerial, can lose their way as they and their court drift among seemingly unrelated issues and demands.

Courts exist to do justice, to guarantee liberty, to enhance social order, to resolve disputes, to maintain rule of law, to provide for equal protection, and to ensure due process of law.



38th District Court, 16101 E Nine Mile Road, Eastpointe, MI 48021 586-445-5020

The judge and court administrator have a passion for justice and see the court as an institution. We recognize as well that purposes, separation of powers, independence, and inherent powers demand that our court is efficient and accountable to others.

Core Competency Areas:

I. Case flow Management:

Case flow Management is the process by which courts convert their “inputs” (cases) into “outputs” (dispositions). This conversion process, determines how well our courts achieve the most fundamental and substantive objectives and purposes. Effective case flow helps ensure that every litigant receives procedural due process and equal protection.

Crucial issues that impact the effective movement of cases from filing to closure include:

- Court system and trial court organization and authority relationships, including the management of judges by judges;
- The identification, development, selection, and succession of chief judges and court managers, chief judge/court manager executive leadership teams, and the best use of these and other multi-disciplinary executive teams
- Allocation of court resources: judges, managerial, technical and administrative staff; budgets; technology; and courthouses, courtrooms, and other facilities across courts, court divisions, case types, and particular types of hearings;
- Application of court technology and the court’s research, data, and analytic capability; and
- Coordination with the judiciary’s justice system partners.

II. Leadership of the Court:

Judge Gerds’ leadership is the energy behind our court and the courts accomplishments. The judge and I continue on a day to day basis to inspire one another and engage others in such a way that we raise one another to higher levels of motivation, ethical and inspirational dimension.



III. Visioning and Strategic Planning:

With visioning and strategic planning this helps our court to avoid isolation, creates and maintains momentum for change, and improves day-to-day court operations.

Strategic planning includes vital elements specifically: defining a court's mission – or purpose --and fundamental values scanning or trends analysis; strengths, weaknesses, opportunities, and threats analysis; identifying strategic issues or key performance areas; long-range goals; objectives we have achieved our goals; and reviewed our short-term priority projects.

IV. Court Community Communication:

This requires balance between maintaining judicial impartiality and independence and the adversarial process and ensuring that our court and court management communicate and learn from diverse public needs. The judicial process, should keep in mind public demands that could be harmful to the judicial system. Effective interaction with the public and understanding of the community and it's need to legitimate public questions, concerns, and insights about our court's performance.

V. Resources, Budget and Finances:

Knowledge, Skills and Abilities-

Our court measures the outcomes and outputs produced within the court's budget. Using this information, we can document whether or not established program objectives were met, allocate existing resources, support requests for continued and new funding, and build public trust and confidence.

- Knowledge of and ability to oversee financial accounting of court expenditures;
- Ability to implement a court-wide system for tracking fluctuations in appropriations and expenditures to ensure accurate and timely financial reports and timely budget transfers;
- Ability to identify reliable and valid indicators of court achievements to demonstrate the court's performance and financial accountability;
- Knowledge of evaluation methods and techniques and the differences between output, outcome, impact, efficiency, process, and effectiveness evaluation measures;



- Ability to oversee tracking of expenditures and reliable revenue and expenditure projections, to stay informed, and to inform others about the policy and practical implications of expenditures and projections;
- Ability to oversee development of clear, well-presented, and reliable reports on court expenditures and performance;
- Ability to evaluate the trade-offs between in-house and contracted services and functions;
- Ability to assess trade-offs among purchase, lease, and lease-to-purchase options for financing new court facilities, renovation projects, and major equipment purchases;
- Ability to work in court executive leadership teams to adjust court programs and court spending to achieve fiscal and programmatic accountability.

VI. Court Resources Management:

Like almost every other private and public-sector organization, our courts dedicate most of the budget to salaries and benefits. Court employees on a day to day basis deal with public, law enforcement agencies, attorney's either on the telephone, at the counter and from the bench. The courts' strides for equal justice under law, due process, equal access, and independent and impartial treatment and decisions.

VII. Education, Training and Development:

Education, Training, and Development can help our courts improve the court system.

To understand what this entails, the judge and court management must maintain the rule of law through enduring principles and predictable processes while also responding to powerful forces shaping both society and the judiciary.

To meet these challenges education, training, and development must be:

1. Continuous and creative – responding both to traditional legal processes and powerful and changing demands;
2. Inclusive – ensuring that education, training, and development happens in our court and is delivered to a target audience that is broader than judges and court staff;
3. Accessible and tailored – requiring that court personnel is encouraged to achieve professional growth and skill development opportunities are equally, readily available and affordable, in time and money; Well-managed – ensuring that judicial branch education for our judge, management, staff, and others is aligned with the courts, mission, vision, structure, and workflows.
4. Evaluated – making sure that continuing judicial education programs evolve in response to the social context, needs for equitable access to development opportunities, and assessments of their success in meeting personal needs and courts priorities.



VIII. Information Technology:

Information Technology clearly can improve justice system and court performance through instant, integrated, and linked information.

With accurate real-time reports, our courts are better able to meet their fiduciary responsibilities. Information Technology allows us better use of court resources, including judge, staff, equipment, and courtrooms. The system can be more accountable. But these and other equally significant benefits are not guaranteed. Skill is needed in the design of Information Technology and its day-to-day management, maintenance, and upgrade.

When our Judge or magistrate know about a defendant's prior convictions and other matters pending and disposed in our own court and other jurisdiction's we can make better bail decisions and impose more appropriate sentences.

2020/21 Performance Objectives:

Here is a review of the 38th District Courts "Five" Performance Objectives:

1. Continue to identify and document "core" mandated court functions.
2. Continue to meet and have open discussion with funding unit to minimize cuts to base budget.
3. Continue to review ways with our court staff and the funding unit to reduce court's expenditures.
4. Maintain revenue procedures and protocols.
5. Continue partnership, on-going dialogue with funding unit and transparent performance measurement system.

Here's how the court has addressed our performance objectives listed above:

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 will work to ensure the state's public defense system is fair, cost-effective and constitutional while simultaneously protecting public safety and accountability.

The City of Eastpointe will continue to receive funds from the State of Michigan and the city will be responsible for a portion. Director of Finance Mr. Blum is responsible for completing the budget and reporting requirements to the State of Michigan.



Technology In the Works:

- **You Tube Live Streaming Court Proceedings**

Administrative Order No. 2020-6 expands the authority of judicial officers to conduct proceedings remotely, but requires all remote proceedings to be consistent with all parties' constitutional rights and the standards set by the State Court Administrative Office (SCAO). While AO 2020-6 is in effect, "all judges in Michigan are required to make a good faith effort to conduct proceedings remotely whenever possible," and "adjournments are permitted when necessary" so long as the court "implement[s] measures to ensure all matters may proceed as expeditiously as possible under the circumstances, given the public health conditions of each locality and the technology resources and staffing situations in place at each court."

AO 2020-6 "is effective during the period of the State of Emergency declared by Governor Whitmer under Executive Order 2020-33 or as further ordered by the Court."

AO 2020-6 permits the use of two-way interactive video-conferencing technology or other remote participation tools only under the following conditions:

- The procedure is consistent with all parties' constitutional rights.
- The procedure allows for confidential communication between a party and the party's counsel.
- Where appropriate, the public is given access to the proceeding.
- The procedure allows for recording sufficient to enable the subsequent production of a transcript.

- **EFiling or AKA MIFILE**

When MIFILE is implemented, **ALL** courts will be required to maintain the official court record in electronic format and store documents in an electronic document management system (EDMS) to ensure the documents can be used in the way needed for the required retention period. An EDMS must comply with the policies and standards established by the State Court Administrative Office (SCAO). Each court must choose whether to use the free MIFILE Cloud document management system (MIFILE Cloud DMS) provided by the SCAO, or purchase its own EDMS.



The information in this document is designed to help courts with their initial assessment in this regard and includes:

- List of MiFile Cloud DMS Features and Functions
- Table Summarizing EDMS Options
- Considerations for Evaluating the MiFILE Cloud DMS versus Local EDMS
- Necessary Hardware and Software Purchases in Addition to EDMS
- Creating an Electronic Image of Court Seal
- Recommended Resources
- Appendix: EDMS Policies and Standards Established by the SCAO

At the present time the 38th District Court is leaning towards utilizing the free MiFILE Cloud document management system. Also, our court will be reaching out to courts that are piloting this program.

1. Unlike other municipalities, courts have to minimize cuts to base budgets. Otherwise, this will only be short-term fix that defers problems down the road.
2. In reviewing, the court's budget line items for supplies and other charges we continue to meet with court staff periodically and have asked for suggestions to reduce the court's expenditures.
3. The staff in the past suggested reusing court files, prongs, and emailing court appointed attorneys their notices. The court to date is still continuing this practice effectively.
4. Since 2014 the court has continued to email court appointed attorney's their notices whether it's traffic, criminal or civil. The court is looking to mainstream attorney invoicing electronically so that it's not as labor intensive for the court as well as the cities finance department and new reporting requirements for the city.

The 38th District Court continues to review and analyze revenue procedures and protocols that may impact the court and funding unit.

Enhance and review methods for court's enforcement of collections:



38th District Court, 16101 E Nine Mile Road, Eastpointe, MI 48021 586-445-5020

- 1. Collections Officer continually meets immediately with parties as soon as the party claims they are indigent to determine the appropriate route to obtain payment either by, weekly/monthly payment, garnish wages, or proceed to tax intercept.**
- 2. If the party has been non-compliant with payment plans and then will proceed Wage Garnishments if the party had indicated they were employed.**

If the party has been non-compliant with payment plans or wage assignment and then will proceed tax intercept/programs. This procedure is rather taxing and could involve more than the Collection Officer to enforce the courts order.

The judge and I annually review the courts current fines and cost and check with our surrounding Macomb County District to compare our fines and cost with theirs. The comparison has revealed our court continues to be in the middle of the pack.

The court will always continue its open dialogue with funding unit.



FUNDING LEVEL SUMMARY					
	2016/17	2017/18	2018/19	2019/20	2020/21
	Actual	Actual	Actual	Actual	Adopted
Personnel Services	812,513	1,041,600	1,048,999	1,038,775	1,048,288
Pension – OPEB	208,310	178,098	327,311	250,955	348,536
Supplies	32,554	27,985	30,500	28,900	29,000
Other Charges	348,184	385,999	340,300	179,767	176,867
Capital Outlay	344	225	2,500	2,500	2,500
Total	1,401,907	1,633,909	1,749,610	1,500,897	1,605,191

Other charges are missing Professional Contract \$3,800, Witnesses Fees \$500 and Office Equipment \$1,500. A difference of \$5,800 was added to total.



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Because courthouses must be accessible and in centralized locations, they are vulnerable to acts of random violence. Courts must have proper court security procedures, technology, personnel, and architectural features, to not only protect the safety of the people and property within and around the courts, but also the integrity of the judicial process. While there is no one solution to issues concerning court security, proper planning must involve collaboration with the court will be posting for its part-time position that will be covered with the money State of Michigan will be disbursing to the City of Eastpointe to handle court appointed assignments.

The court is currently utilizing JagX Security who is based out of Dearborn for a Security Officer who is managing the x-ray machine and metal detector. This company only employs retired or reserve officers. As of now this Security Officer is working 18.5 hours per week. These hours are staggered and for 4 days a week. The judge and I determined that this position needs to be 37.5 hours per week. This will enable the court to have proper manpower in the lobby at all times.

Measuring performance provides courts with information needed to make management decisions to share what is working and to target areas where service to the public can be improved.

PERFORMANCE INDICATORS	Beginning Pending	New Filings	Reopened	Total Caseload For Year
CASELOAD - FILINGS				
Caseload 2015	2,580	18,464	2,067	23,111
Caseload 2016	2,728	16,078	1,753	20,559
Caseload 2017	2,453	15,793	1,699	19,945
Caseload 2018	2,982	16,435	1,870	21,287
Caseload 2019	3,904	17,026	1,171	22,028

-- The difference for new filings from 2018 to 2019 was 741 (+3.5%) increase in caseload new filings. --



PERFORMANCE INDICATORS CASELOAD - DISPOSITIONS	Total Caseload For Dispositions
Caseload 2015	20,040
Caseload 2016	18,117
Caseload 2017	16,980
Caseload 2018	18,109
Caseload 2019	18,124

The difference for caseload dispositions from 2018 to 2019 was 15 (+.082%) increase in processing caseload dispositions.

Revenue Disbursement for 2016 to 2019				
	2016	2017	2018	2019
City of Eastpointe	\$2.1	\$1.7	\$1.9	\$1.8
State of Michigan	\$640,000	\$593,424	\$668,723	\$645,541
Macomb County	\$42,000	\$38,023	\$35,676	\$40,216

The courts revenue decreased by -5.3% from 2018 to 2019 to the City of Eastpointe.



38th District Court, 16101 E Nine Mile Road, Eastpointe, MI 48021 586-445-5020

Court management will be reviewing the courts fines and costs for all payable civil infractions as well as payable misdemeanors to see if adjustments will be necessary. Our court compares fines and costs with other District Courts located in Macomb County.

The 38th District Court has an agreement between Technical, Professional and Office workers Association of the Michigan (TPOAM). This contract will be expiring 06/30/2020.

The District Court also has influence over two other budgets, the Indigent Defense Fund (260) and the Court Building Fund (436).

The Indigent Defense Fund is established under the authority of Public Act 93 of 213. The City is required to establish a separate fund in its general ledger to account for the grants received by the funding unit, in this case, the City of Eastpointe, to offset the costs of indigent defense at the 38th District Court.

For the 2020/21 fiscal year, the City is anticipating receiving a grant from the Michigan Indigent Defense Council which is expected to be used to offset the costs of hiring one new part-time city employee who will be eventually taking over from the courts once the next set of standards are approved. The fund is expected to be fully self-funding.

The District Court Building Fund is authorized by State Law and Council resolution which allows the Court to set aside a certain amount from each ticket paid to the Court for the purpose of investing those funds in the Court facility.

In 2019 fiscal year, the City received \$64,741.50 in building fund fees. The Building Fund money is allotted for building improvements.

The 38th District Court has been in contact with the National Center for State Courts and NCSC is giving updates as to whether grants will be available to courts for potentially covering costs associated with COVID-19 Pandemic.



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 as the Chair of the Downtown Development Authority. The City Manager 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 Office 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 the Assistant City Manager serves as the Secretary to the Civil Service Commission.

The mission of the Personnel Department is to enhance the work life 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 cooperation, teamwork and creativity are encouraged and valued.

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 currently 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. The City has two part-time AV employees.



STAFFING SUMMARY

- 1 City Manager**
 - 1 Assistant City Manager**
 - 1 Part-Time Public Information Officer (new position)**
 - 1 Executive Assistant**
 - 1 Admin/Personnel Assistant**
 - 1 Management Supervisor**
-





SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2019-20 Budget

- Addition of part-time Public Information Officer.
- Elimination of Contractual City Manager expenses.

FUNDING LEVEL SUMMARY			
	2018/19 Actual	2019/20 Budget	2020/21 Proposed
Personnel Services	\$514,664	\$441,335	\$470,583
Pension – OPEB	\$147,970	\$42,497	\$49,686
Supplies & Other Charges	\$114,711	\$94,825	\$19,205
Total	\$777,345	\$578,657	\$539,474

PERFORMANCE INDICATORS	2018/19 Actual	2019/20 Budget	2020/21 Proposed
City Council Agenda Statements Reviewed	250	250	250
Administrative Orders Issued	1	4	5
Labor Contracts Negotiated	0	0	5
Employees Recruited and Hired	9	34	13
Bid Proposals and Contracts Prepared	4	15	10
Number of Labor Grievances Processed	3	3	3



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. In addition to pension payments, retiree Other Post Employment Benefits (OPEB) are administered, which include health and dental insurance, as well as a pension death benefits.

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. A part-time accountant works on processing attorney payments and the related tracking and reporting. This accountant works for Finance and is charged to the grant fund.

STAFFING SUMMARY

Finance

- 1 Finance Director/Treasurer**
- 1 Deputy Finance Director**

Accounting

- 1 Accountant**
- 1 Payroll Clerk**
- 1 Accounts Payable Clerk**
- 1 part-time Accountant - MIDC**

Treasury

- 1 Tax & Miscellaneous Billing Clerk / backup for water and tax billing**
- 1 part-time Cashier Clerk**



Finance Department

2020/21

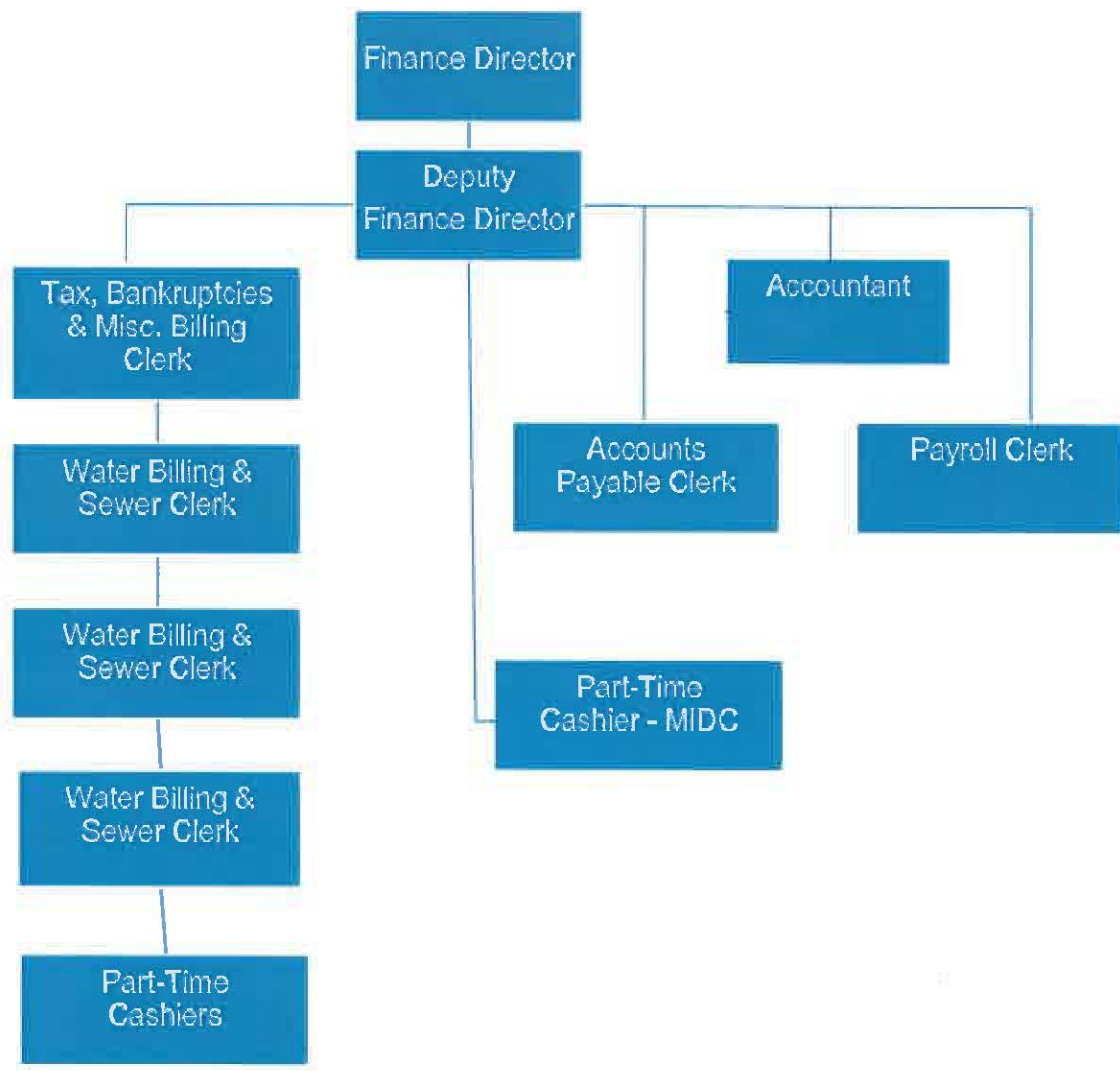
Treasury (charged to Water/Sewer)

2 part-time Cashier Clerks

3 Water Clerks - Billing & Repairs / backup to cashiers

MIDC

1 part-time Accountant



SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2019/20 Budget

Accounting

Personnel Services — Personal Services reflects the increase in benefit costs.

Pension-OPEB — Pension-OPEB increased based on the latest actuary report and a budgeted increase of the Annual Required Contribution along with a re-allocation among all General employees.



Supplies - Supplies are flat to reflect continued efficiencies in activity of various processes.

Other Charges – Other Charges reflects a decrease in contractual obligations.

Treasurer

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

2020/21 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 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. Continue award winning GFOA budget preparation and GFOA CAFR award.

FUNDING LEVEL SUMMARY			
	2018/19 Actual	2019/20 Budget	2020/21 Proposed
Finance/Accounting			
Personal Services	\$470,283	\$596,826	\$625,996
Pension-OPEB	\$227,963	\$139,956	\$166,002
Supplies	\$ 28,447	\$ 27,500	\$ 27,168
Other Charges	\$ 68,486	\$105,819	\$ 94,810
Total	\$795,179	\$870,101	\$913,976
Treasurer			
Other Charges	\$ 12,491	\$ 10,000	\$ 15,000



Finance Department

2020/21

PERFORMANCE INDICATORS	2018/19 Actual	2019/20 Budget	2020/21 Proposed
Payroll Payments Processed	4,684	4,800	4,800
Accounts Payable Transactions	3,423	3,400	3,400
Accounts Payable Invoices Processing	7,969	8,000	8,100
Accounts Payable Payments	\$66,295,273	\$67,000,000	\$68,000,000
Transactions Processed by Cashiers	152,778	153,000	153,000
Amounts Processed by Cashiers	\$65,542,977	\$66,000,000	\$67,000,000
Water & Sewer Bills Issued	162,276	162,300	162,300
Bankruptcy Claims Processed	12	15	15
Bankruptcy Claim Amounts	\$2,289	\$2,000	\$2,000

Real & Personal Property Taxes-Summer			
# of Parcels	15,406	15,406	15,406
Taxes Billed	\$35,984,270	\$36,500,000	\$37,000,000
Special Assessments Billed	\$ 1,475,492	\$ 1,500,000	\$ 1,500,000
Collected at City	\$32,416,936	\$33,300,000	\$34,650,000
% Collected by City	90%	90%	90%

Real & Personal Property Taxes-Winter			
# of Parcels	15,406	15,406	15,406
Taxes Billed	\$1,280,441	\$1,300,000	\$1,300,000
Special Assessments Billed	\$1,968,374	\$1,500,000	\$1,500,000
Collected at City	\$2,453,166	\$2,240,000	\$2,240,000
% Collected by City	76%	80%	80%
Board of Review / MTT Tax Adjustments	102	125	125
Miscellaneous Billings	2,657	2,600	2,600
Miscellaneous Bill Amounts (\$)	\$ 956,985	\$900,000	\$900,000
Risk Management Claims	16	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 14,638 parcels, of which 13,687 are Real Property and 951 are Personal Property. The 2019 Assessment Roll which will be used for the 2019 tax bills has a tentative Assessed Value of \$609,061,926 and Taxable Value of \$483,045,604 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

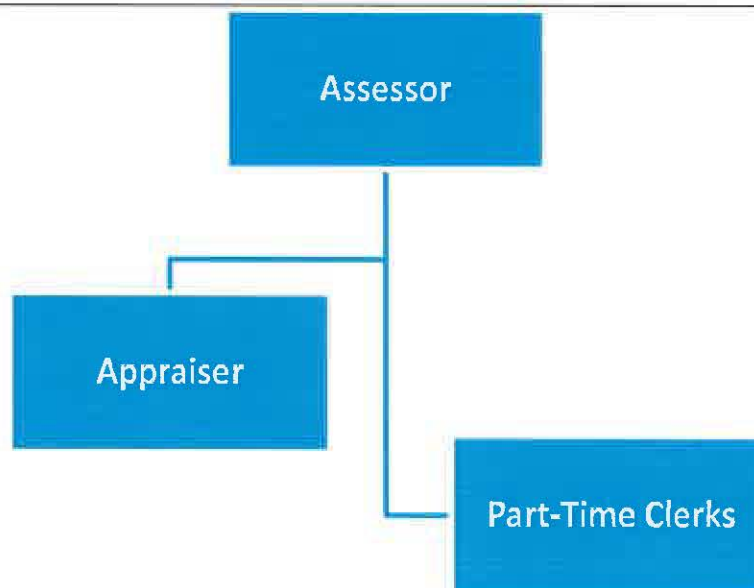
contracts and deeds; banks and corporations not following through on mandated foreclosure requirements on homeowners who have filed bankruptcy or abandoned the property; and homeowners who have walked away from the property and assumed that they are not legally responsible for the property or its maintenance. 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 2019/20 Budget

Expenditures – Other charges and Supplies were increased as certain expense were moved from other areas within General Government.

2020/21 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 to increase field 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			
	2018/19 Actual	2019/20 Budget	2020/21 Proposed
Supplies	\$ 1,287	\$ 8,450	\$ 6,740
Other Charges	\$ 265,318	\$ 275,320	\$ 281,639
Total	\$ 266,605	\$ 283,770	\$ 288,379

PERFORMANCE INDICATORS	2018/19 Actual	2019/20 Budget	2020/21 Proposed
Assessment Notices Processed	14,658	14,124	14,200
Property Transfer Affidavits Processed	1,308	800	1,200
Homestead Affidavits	574	378	500
Homestead Rescinds	457	290	500
Deeds and Land Contracts Process	1,804	1,100	1,750
Local Unit PRE Investigation & Denial	25	10	20
State PRE Denial Processing	22	1	15
Board of Review Appeals	223	214	225
Poverty Applications Processed	22	23	25
Tax Tribunal Hearings Attended	2	3	5
Equalization Factor	1.000	1.000	1.000



General Fund – 210

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			
	2018/19 Budget	2019/20 Adopted	2020/21 Adopted
Total	\$420,416	\$172,000	122,000

2020/21 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	2018/19 Actual	2019/20 Budget	2020/21 Adopted
Regular City Council meetings attended	24	24	24
Special City Council meetings attended	23	28	25
Public hearings attended	4	3	4
Ordinances and amendments prepared	16	4	15
Number of open lawsuits	5	8	7
Number of closed lawsuits	1	3	2
Hours spent on city business	4,000	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 pride, integrity and a dedicated community spirit. We are committed to providing quality service to our citizens.

“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 election scheduled for FY 2020/21; State Primary Election – August 4th and the Presidential General Election – November 3rd.

In Eastpointe, the City Manager is the City Clerk by Charter, with the Assistant City Manager/Deputy City Clerk responsible for the day-to-day operations. 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 and tattooists, used car sales, ice cream trucks, snow emergency parking permits, precious metal & gem dealers, and peddler/vendor (door-to-door sales).

All dogs 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

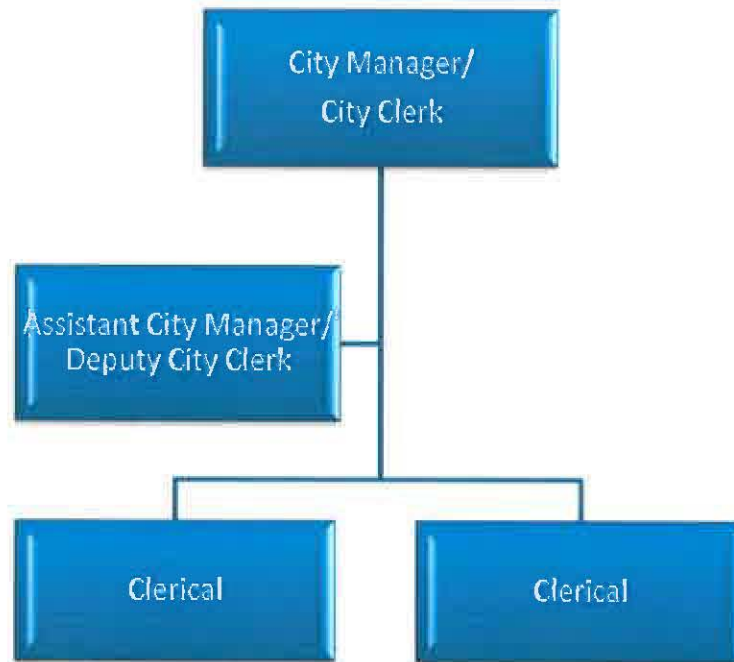


large. Although only three dogs are allowed on the same premises, the clerk's office will accept and process kennel requests from pet owners who wish to keep more than three dogs. These programs also ensure that all dogs have received their mandatory vaccinations, thus ensuring the health and welfare 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 Assistant City Manager/Deputy City Clerk
2 Clerks (full-time)
14 Election Chairpersons
56 – 75 Inspectors**





SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2018/19

Clerk's Department is now split into the Clerk's Department, Elections, and RCV Implementation.

2019/20 PERFORMANCE OBJECTIVES

1. Continue to reduce election costs through the use of technology.
2. Administer the elections in a manner that provides the residents an efficient, fast and voter-friendly election day process.

FUNDING LEVEL SUMMARY				
Clerk’s Department	2018/19 Actual	2019/20 Budget	2020/2021 Adopted	
Personnel Services	\$211,099	\$109,353	\$107,285	
Pension - OPEB	\$92,552	\$68,253	\$40,359	
Supplies	\$14,476	\$10,884	\$14,100	
Other Charges	\$24,663	\$21,920	\$23,800	
Operating Equipment	\$7,928	\$0	\$0	
Total	\$350,773	\$210,410	\$185,544	
Election Department	2018/19 Actual	2019/20 Budget	2020/2021 Adopted	
Personnel Services	\$0	\$181,422	\$180,590	
Part time – Election Workers	\$0	\$25,000	\$0	
Pension - OPEB	\$0	\$138	\$40,359	
Supplies	\$2,336	\$48,300	\$48,500	
Other Charges	\$0	\$10,000	\$12,000	
RCV Implementation	\$0	\$150,000	\$86,250	
Total	\$2,336	\$239,860	\$281,449	
PERFORMANCE INDICATORS		2018/19 Actual	2019/20 Budget	2019/20 Adopted
Dog licenses issued		1,662	992	3,000
Kennel licenses issued		98	33*	140
Vicious dog licenses processed		0	0	0
Bike licenses		8	4	13
Process business registrations		777	798	800
Late notices/business licenses		625	590	491
Administer elections		2	2	2
Process & issue absentee ballot requests		5,593	7,232	5,000
Voting registration processing:				
Registered voters		23,554	26,658	26,658
New registrations		3,562	2,992	2,992
Cancellations		3,204	2,358	2,358
Voter history updates		14,367	6,086	6,086

*Kennel permits will be drastically reduced based on Ordinance changes (12/2019).



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 2019/20 Budget***

Retiree Costs – budgeted expenditures reflect updated actuarial amounts and are a decrease from FY19 health care contributions.

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

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

2020/21 PERFORMANCE OBJECTIVES

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

FUNDING LEVEL SUMMARY			
	2018/19 Actual	2019/20 Budget	2020/21 Proposed
Retiree Costs	\$879,961	\$767,346	\$691,818
Workers Comp Insurance	\$ 25,656	\$ 25,492	\$ 22,560
General Liability Insurance	\$ 26,733	\$ 29,500	\$ 30,850
Total	\$932,350	\$822,338	\$745,228



General Fund – 228 and 299

The Department City Hall (unallocated) 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, but primarily account for the expenses of operating city hall, i.e. utility costs, telephone costs, building maintenance, etc.

Previously, this department reflected the cost of the city's Information technology function; however, with the contracting with a firm to provide these services, general information technology expenditures have now been moved to activity 228 and those information technology expenditures that can be directly associated with an activity are now charged to those activities. 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 – Networks and data security threats are continuing at an alarming rate and becoming more sophisticated. IT is proactively addressing these relentless threats and adapting. The risk of not doing so is the stability of city services and integrity of city information. IT maintains security software and hardware while keeping our staff resources focused on network and enterprise security. This department balances authorized access with intrusions and intends to detect and regulate those that would do us harm.

STAFFING SUMMARY

None.

FUNDING LEVEL SUMMARY			
	2018/19 Actual	2019/20 Budget	2020/21 Proposed
228- Other Services & Charges	\$174,285	\$214,996	\$208,000
Capital Outlay	0	\$200,000	\$60,000
Total	\$174,285	\$414,996	\$268,000
299-Other Services & Charges	\$285,166	\$219,500	\$177,180
Capital Outlay	0	\$35,511	\$35,000
Personnel Services	\$2,998.	\$41,057	\$42,539
Pension-OPEB	0	\$142,180	0
Debt Services	\$289,942	\$289,315	\$293,485
Total	\$583,214	\$738,563	\$560,704



SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2019/20

\$50,000 for a new server was added to the budget. The 2019/20 fiscal year Included \$150,000 for new computers.

2020/21 PERFORMANCE OBJECTIVES

1. Analyze and assess the computer needs of each department and prioritize requests accordingly.
2. Keep up to date on computer technology available to the city to maintain and ensure efficiency.
3. 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/PSA (1)
Police Service Aides (8)
Animal Control Officer (1)
Police Reserves (28)
Administrative Secretary (1)
Clerks (3)
Property Officer (1)
Porter (1)
Crossing Guards (8)
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 has the following main components:

Patrol

The patrol division is overseen by the Deputy Police Chief. The supervisors work 12-hour shifts and the patrol officers work 8-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 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. In 2020, the Code Enforcement Officer was cross trained as an Animal Control Officer and was certified by the Department of Agriculture.

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. The approximate cost for this service is approximately \$130,750.

Support Services

The Support Services division is overseen by a Lieutenant. Support Services includes 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 eight part-time Crossing Guards.

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 seventeen (17) 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.

The **Traffic Safety Officer** coordinates all traffic matters and reviews accident reports for follow-up investigations, prosecutions, corrections and enforcement. The Traffic Safety Officer also maintains and prepares traffic maps, charts and records for selective enforcement, and performs traffic enforcement in the field as much as time will permit.

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, and other covert assignments. The unit works in conjunction with other local, state, and federal agencies.

Macomb Auto Theft Squad (MATS)

One police officer is assigned to work undercover for MATS. The officer's primary duty is to investigate auto thefts within the city. In addition, the officer is also responsible for investigating larceny from autos and identify certain criminal organizations responsible for these thefts. This is a partial grant position.

Records Supervisor/IT Specialist

The Records Supervisor/IT Specialist is a newly formed civilian position. The primary duties of the Records Supervisor are to manage the day to day operations within the records division. This includes gun registrations, FOIA requests, and filing and purging police reports. The Records Supervisor is also responsible for 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



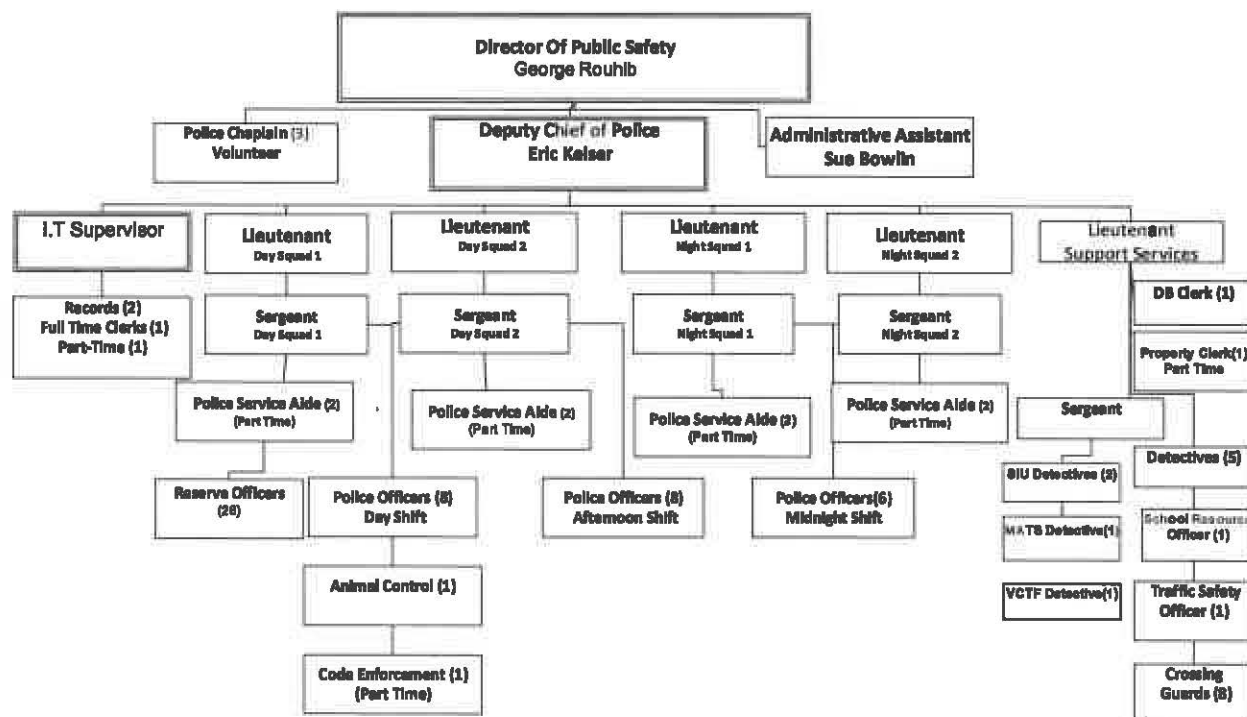
Police Department

2020/21

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.

2020/2021 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 2019/2020 Budget

Staffing Levels— The FY 2020/2021 budget request for one additional police officer. Currently, the department employs 44 sworn officers. The extra officer will allow the department to move



forward and create specialized units needed to provide the high level of policing our residents expect. These units include narcotics, traffic, and automobile theft. The auto theft position has already been filled. The goal with the traffic unit is to designate two officers who are specifically assigned to traffic enforcement details in the subdivisions and main roads. The ultimate goal will be to educate both officers in motor carrier enforcement. The officers will also be responsible for investigating serious and fatal accidents. The extra officer will also help in filling vacancies in the event of retirements. (\$95,000-\$105,000-potential salary not included in budget numbers)

All **Civil Service** costs related to hiring new employees have been transferred over to the police departments budget. These costs include advertisement, background investigations, physical and psychological testing, and drug screening. This cost also includes a promotional exam by a private company for the ranks of sergeant and lieutenant. Based on anticipated retirements, the total projected cost for the 2020/21 budget is \$33,250.

The 2020/21 requests an increase in the **overtime** budget from \$175,360 to \$338,000. The actual spent the previous year was \$427,350. The significant reduction in the overtime amount was based on the assumption that the department would be at full staffing levels. Unfortunately, five police recruits were forced to resign because they failed to successfully complete the Field Training Officer Program; therefore, staffing levels continued to remain at minimums. In addition, overtime expenditures are typically based on historical averages. Most overtime is unpredictable because the majority of it is based on unexpected emergencies, investigations, employee injuries, sick time and a lack of staffing.

The 2020/21 budget requests funding to expand the **Neighborhood Watch Group Program** and additional funding for job fairs, recruitment, scholarship program and formulating a youth group. The cost is approximately \$16,700. These programs will enhance our community policing objectives and will improve the image of the police department.

The 2020/21 budget requests funding to continue on making **building improvements**. Many improvements are small projects while others take more planning. For the 2020/21 fiscal year, funding is being requested to revamp the patrol officers' locker room and the two bathrooms on the main level. Improvements also need to be made in the evidence room based on the auditor's recommendations and the main hallways within the police department building. This includes paint, carpet, and LED lighting. These improvements will create a safer and appealing environment for the employees and public. (\$117,764)

The 2020/21 budget requests funding for the purchase of certain **operating equipment** such as outdated radar units, duty weapons, ballistic helmets, vests, and shields, mobile data computers, and tasers. The Department of Justice (DOJ) will fund 50% of the ballistic vests.

Capital Improvements include new lockers for the employee locker room and a new Live Scan (fingerprint) machine that is mandated to be replaced by December of 2021. In addition, the department needs to replace the two outdated radio consoles.



Police Department

2020/21

FUNDING LEVEL SUMMARY

	2018/19 Actual	2019/20 Budget	2020/21 Proposed
Personnel Services	\$5,328,579	\$5,641,336	\$5,996,696
Pension-OPEB	\$3,955,130	\$3,034,597	\$3,009,091
Supplies	\$133,000	\$127,230	\$153,025
Other Charges	\$1,436,875	\$1,381,619	\$1,531,662
Other Expenses		\$367,754	
Dog Warden		\$134,544	
Capital Outlay	\$204,827	\$101,360	\$260,754
Total	\$11,059,411	\$10,788,440	\$10,951,228

PERFORMANCE INDICATORS-Police-2017-2018-2019 (Stats are compiled by calendar year)

Performance Indicators (Workload)	2018 Actual	2019 Actual	2020 Projected
Total Calls for Service	26,067	26,269	26,300
Total Arrests	1,687	1,609	1,650
Citations Issued	12,093	9,621	11,275
Traffic Accidents	550	613	626
Fatal Accidents	1	2	1
Criminal Cases Assigned to Detectives	1,819	1,761	1,810
Felony Warrants Obtained	504	508	500
Liquor Control Investigations	44	11	35
Motor Vehicle Theft	276	276	187
Sex Offender Compliance Checks	81	112	90
Murder/Manslaughter/Negligent Homicide	2	3	1
Drunk Driving Arrests	74	66	90
Total Reported Crime Incidents (MICR)	3,122	2,711	2,975



General Fund – 430

The Animal Control Division consists of one full time employee who is certified by the Department of Agriculture. 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 animal involved 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 command officer of the day and is part of the police operations. This division has a separate budget.

2020 / 21 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 of all animals.

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

Highlights of the 2020/21 Budget

Personnel Services-The budget for the 2020/21 outlines a full-time animal control position. The salary is \$48,500 excluding benefits.

Supplies – Part of the supplies account is the maintenance of the newly formed kennel located at the police department. The kennel allows the Animal Control Officer to hold up to four animals for four days. Other supplies include food, leashes, cages, snares. (\$14,250)

Capital Outlay-The budget is requesting the purchase of a Ford Explorer equipped to conduct everyday business. Currently, the Ford F-150 Animal Control vehicle is approximately 10 years old and is in poor shape. The proposal is to lease a vehicle from Enterprise Leasing for approximately \$550 per month. Capital also includes the equipment associated with the vehicle.



Animal Control

2020/21

FUNDING LEVEL SUMMARY			
	2018/19 Actual	2019/20 Budget	2020/21 Recommended
Personnel Services		\$91,452	\$74,800
Pension – OPEB			
Supplies		\$5,500	\$14,250
Other Charges		\$25,950	\$25,700
Capital Outlay		\$11,642	\$16,000
Total		\$134,544	\$130,750

PERFORMANCE INDICATORS 2020/21

Performance Indicators	2018/19	2019/20	2020/21
(Workload)		Actual	Projected
Total Calls for Service		1,145	1,020
Citations Issued		86	80
Animal Complaints/Runs		501	490
Animal Neglect/Cruelty		6	5
Intakes (dogs)		257	240
Intakes (cats)		154	135



Fire Department

2020/2021

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 Deputy Fire Chief-conducts fire investigations and fire inspections and oversees overall fire department operations. The Fire Marshal/Training Officer conducts fire investigations and fire inspections, as well as, administrative oversight of departmental training and recordkeeping. The Deputy 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 department member is a highly trained member of the Macomb County Technical Rescue Team and Michigan Task Force One.

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.

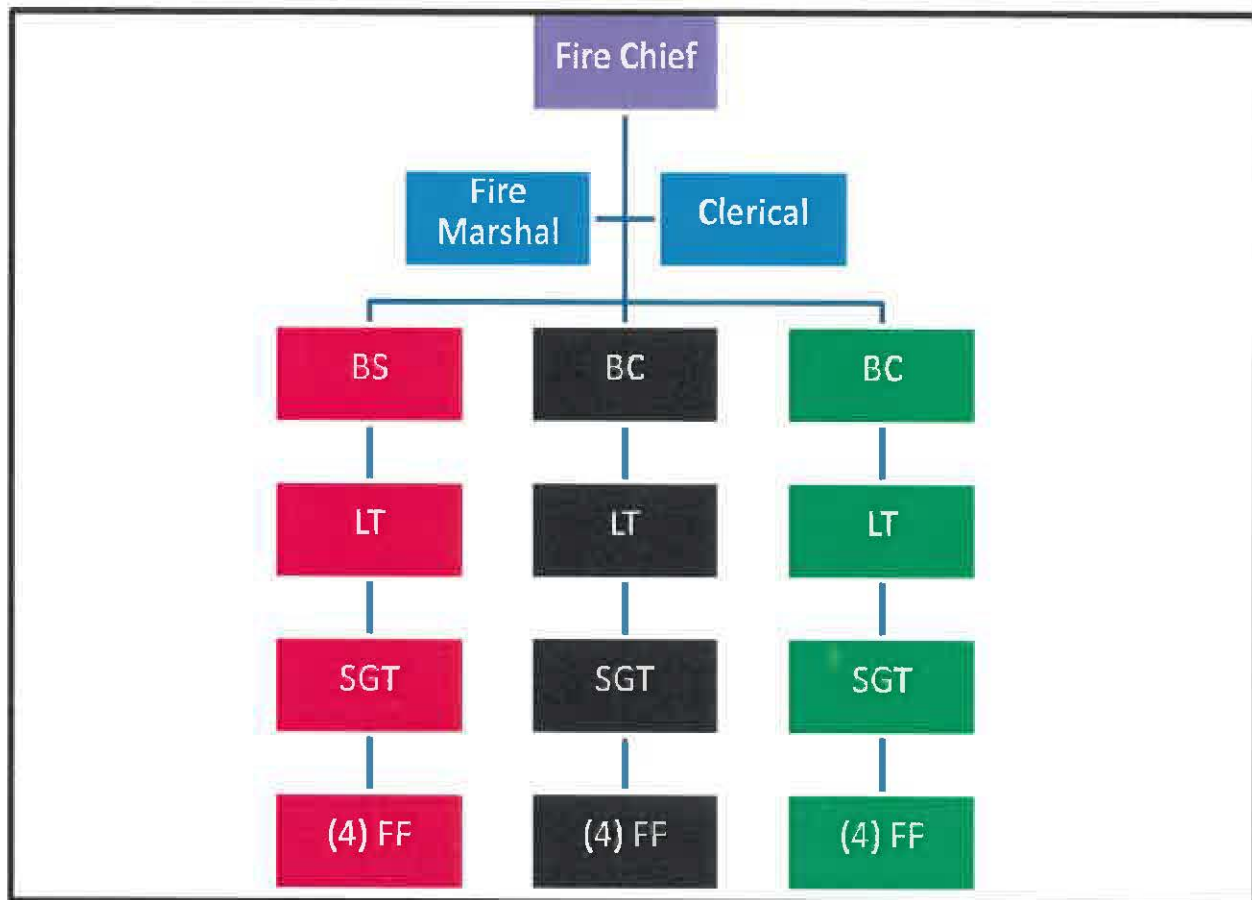
The Public Safety Director is appointed by the City Manager and is presently the chief administrator for the department. The primary duty of the Public Safety Director is to organize, manage, and control all divisions and activities of the department. This is accomplished through the establishment of 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 Public Safety Director
- 1 Deputy Fire Chief
- 1 Fire Marshal/Training Officer
- 3 Battalion Chiefs
- 3 Fire Lieutenants
- 3 Sergeants
- 12- FF/Paramedics
- 1 – Clerk (Part time)





Summary of Budget Changes

Significant Notes-Compared to 2019/2020 Budget

Personnel Services – The staffing levels for the 2020/21 budget will remain the same as the 2019/2020 fiscal year. The department will be staffed with 23 full time firefighter/paramedics.

Overtime/Staffing –The overtime budget will slightly increase by \$10,000 from the previous budget year.

Operating-Operating costs will be reduced from \$94,000 to \$37,485 which is approximately 60%. The majority of needed items were purchased in the previous budget.

Consultation/Legal Fees-These costs were reduced from \$17,823 to \$8,500. The fire department will be using a smaller version of Lexipol rather than the more enhanced version.

Equipment Maintenance-This account will be reduced from \$41,700 to \$4,175. A new line item was created for "Vehicle Repairs". Funding for the repairs of all fire related vehicles will be charged to the Vehicle Repairs account.

Building Improvements-The cost for building improvements will be reduced from \$148,500 to \$51,090. The majority of improvements were completed during the previous budget year.

Capital Outlay-The budget is requesting the replacement of a 1999 Sutphen ladder truck. The approximately cost for a new truck is 1.2 million. The truck needs constant repair and will be mandated to be removed from the fleet.

2020/2021 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



Fire Department

2020/2021

community. In addition, our fire prevention program in the schools will continue with an emphasis on smoke detectors.

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 rapid Intervention training with our auto-aid partners during the next fiscal budget year.

Technology Enhancements – The department will conduct a review of the software resources used to insure operational and cost effectiveness. Currently, multiple software platforms are used for report writing, fire investigation and inspections, equipment repair and maintenance, and training tracking and support. Consolidation and efficiency with cost savings will be our goal.

FUNDING LEVEL SUMMARY			
	2018/2019 Actual	2019/2020 Actual	2020/2021 Proposed
Personnel Services	\$2,765,667	\$2,969,261	\$3,085,951
Pension-OPEB (new subcategory)	\$1,917,631	\$1,470,013	\$1,552,610
Supplies	\$54,300	\$176,050	\$160,960
Other Services/Charges	\$668,432	\$691,045	\$688,259
Capital Outlay	\$152,366	\$164,035	\$1,343,290
Total	\$5,558,396	\$5,470,404	\$6,831,070

Includes vehicle replacements

PERFORMANCE INDICATORS <i>Statistics are based on calendar year</i>	2018 Actual	2019 Actual	2020 Projected
EMS incidents	3,792	3,850	3,875
Fire incidents	1,162	1,274	1,374
Fire investigations	72	80	90
Commercial property inspections	81	150	175
Training hours	700	800	800



Divisions within the Department of Planning &

Building – 101-371

Rental Inspection – 101-372

Vacant Properties – 101-373

Planning Commission – 101-400

Home Demolition – 101-730

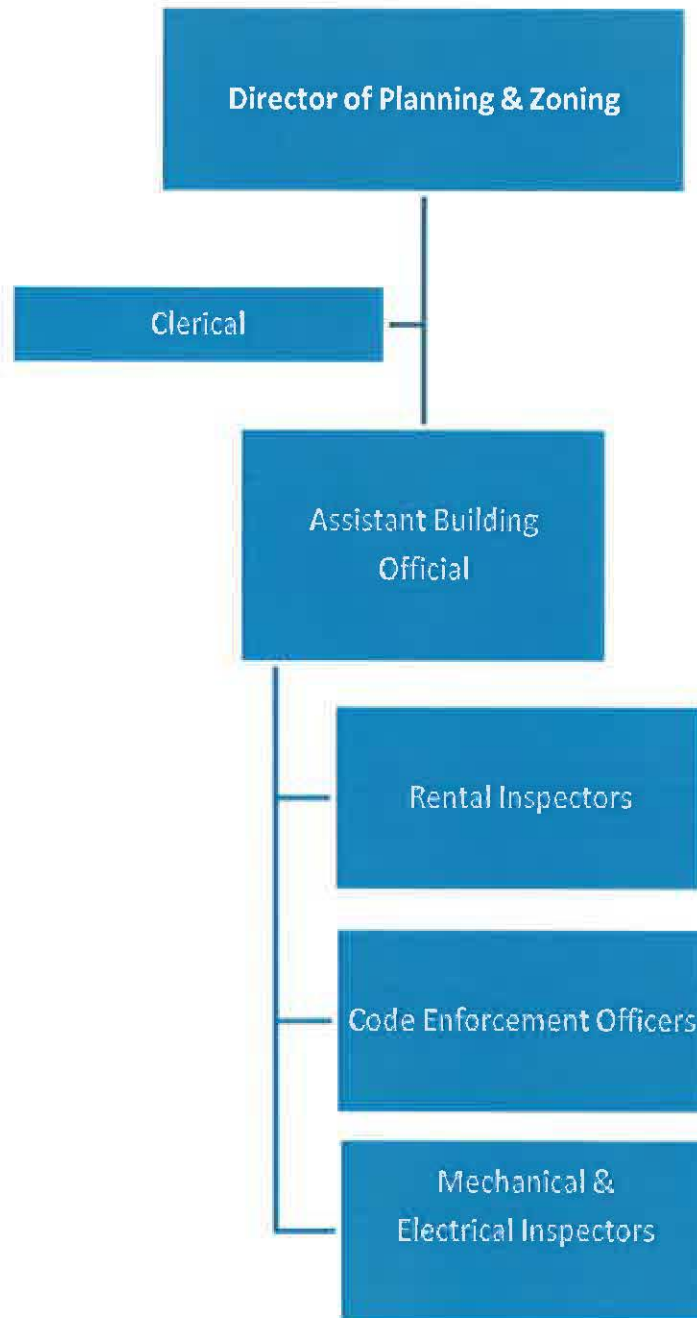
Blight Removal – 101-732

The Planning & Zoning 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. The City Manager appoints the Director Planning & Zoning, to oversee the activities of the department and its personnel.

The Department is funded from the general fund. The inspections are funded through permit fees charged to permit holders; rental inspection fees are charged to the landlords and code enforcement is funded by administration fees charged to violators. Expenses for Planning Commission, ZBA and dangerous building cases are passed on to the applicant.

Staffing Summary

- 1 Director of Planning & Zoning**
- 1 Assistant Building Official**
- 4 Rental Inspectors (1 full-time, 3 part-time)**
- 1 Electrical Inspector (contractual)**
- 1 Mechanical/Plumbing Inspector (contractual)**
- 4 Code enforcement officers (all part-time)**
- 6 Clerical (2 full-time/4 part-time)**





Building – 101-371
Rental Inspection – 101-372
Vacant Buildings – 101-373
Planning Commission – 101-400
Home Demolition – 101-730
Blight Removal – 101-732

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.

The rental inspection program seeks 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.

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2019/2020 Budget

The department previously included Economic Development and sidewalk replacement program. This has been moved to public works.

Personnel Services: Clerical positions were increased from 4 to 6, as we found that 4 were not sufficient to perform the tasks required.

Zoning Board of Appeals cases are remaining at a low number due to the Planning Commission's ability to modify certain site plan issues.



Automobile expenses – the building department utilized ten vehicles from the “Equipment Pool” and all expenses associated with the vehicle use is charged back to the department. This is the sixth year the city is using the eight (8) Ford Fiestas and the continued use of an old police car and a new transit van.

Other services remain consistent as fees paid to contract inspectors, snow and weed assessment and miscellaneous special clean-ups, for which revenue will remain consistent.

FUNDING LEVEL SUMMARY			
Building Division	2018/19 Actual	2019-20 Budget	2020/21 Adopted
Personnel Services	707,158	578,706	631,666
Pension – OPEB	175,810	103,990	121,794
Supplies	40,016	25,400	28,600
Other Services	223,823	340,400	623,902
Total	1,146,807	1,331,653	1,405,962



PERFORMANCE INDICATORS	2019 Actual	2019/20 Budget	2020/21 Adopted
Building permits issued	1925	2,000	2,000
Code enforcement cases initiated	9321	10,000	10,000
Rental inspections performed	3898	5,000	4,000
Vacant structure inspections performed	260	300	300
Rental certificates issued	1904	1,900	1,900
Vacant structure certificates issued	33	75	50
Court citations issued	432	500	400
Misdemeanor tickets	415	475	375
Civil infraction tickets	17	25	25
Planning Commission applications processed	11	15	12
Zoning Board of Appeals applications processed	5	8	6
Dangerous building board cases processed	36	65	35



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

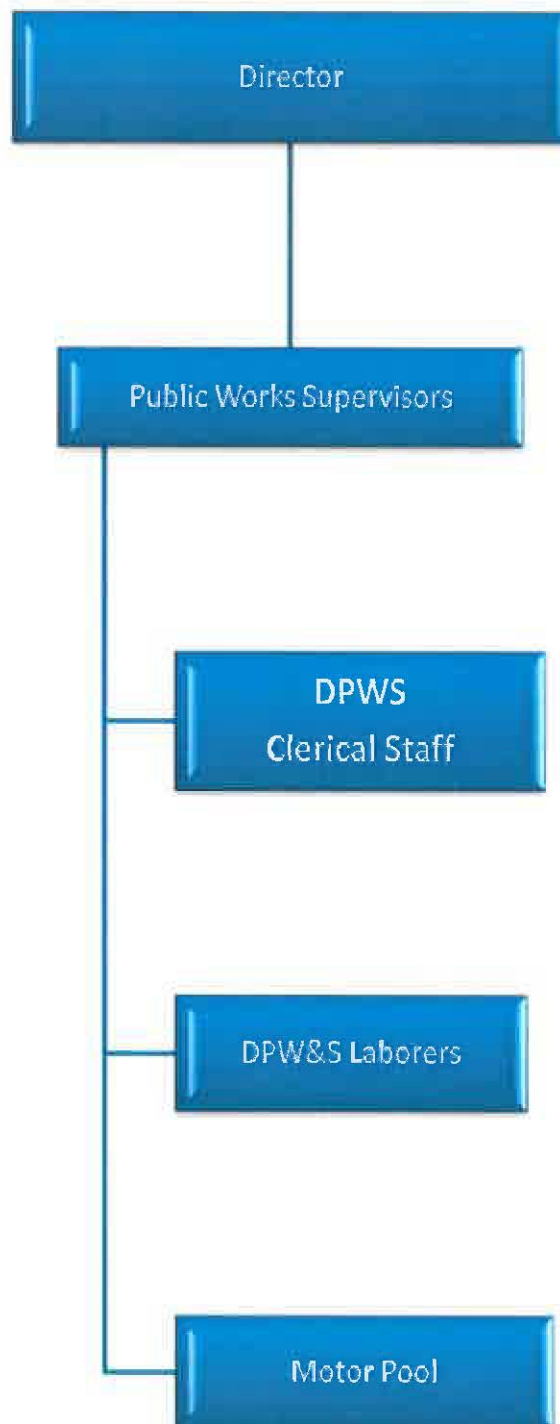
- 1 Public Works Director**
- 2 Public Works Supervisors**
- 2 Mechanics**
- 15 Public Works Employees – (10 full-time, 5 part-time)**
- 2 Clerical (1 full-time, 1 part-time)**

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 601

Local Streets – Fund 203
Water & Sewer – Fund 592

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.





Special Events

2020/21

The Special Events department records labor and benefit expenses for non-city sponsored 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 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 2019/20 Budget

Personnel Services – Anticipating no changes.

FUNDING LEVEL SUMMARY			
	2018/19 Actual	2019/20 Budget	2020/21 Proposed
Personnel Services	\$ 12,926	\$ 23,978	\$ 23,414
Other Charges	\$ 9,678	\$ 3,500	\$ 3,500
Total	\$ 22,604	\$ 27,478	\$ 26,914



The Department of Public Works and Service (DPWS) maintains streets that are under its jurisdiction. Roads are designated by the State of Michigan as Local, Major or Trunkline. Road 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) that includes, street sweeping, pot hole repair, snow & ice removal, replacement of street name and traffic control signs and manages the contract for mowing the median, tree trimming and removal. For larger activities 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 2019/20 Budget

Revenue — The State legislature made few changes to the State's road funding mechanism to help address some problems in Michigan. The modest funding improvements began in FY18 with a full year impact reflected in FY21 numbers. The revenue expected in F Y 2020/21 is \$3,658,205 which is \$559,027 above the current budget. This contrasts to the nearly \$100 Million in needs identified by the City's engineers.

We have 20.25 miles of major streets and 79.53 miles of local streets under our jurisdiction. The city's roadway network was evaluated in 2017 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 roughly \$2.6 million to reconstruct one mile of residential street.

Funds budgeted in Fiscal Year 2020/21 reflects an increase of \$615,347 in major and a decrease of \$ 600,825 in local street fund compared to the amended budget for the current fiscal year. The increase in major street fund budget accounts for the funds budgeted to pay for the design, inspection and match funds for the reconstruction of Old 8 Mile Road from Beaconsfield to Vernier and, Kelly Road from Norton to Hauss Road, Toepfer Drive from Kelly to David Street, Nine Mile Road from west city limit to Gratlot and for the modernization of traffic signals on 10 Mile Road and on 9 Mile Road. \$1,450,000 was budgeted in the current fiscal year to catch up with the concrete pavement repair in year 3 and 4. However, only \$700,000 is budgeted in fiscal year 2020/21 for this project which is at the same level as estimated by our engineers for those streets in year 5. The remaining funds available in this fund may be used to resurface/reconstruct about 6 miles of very poor local streets with composite pavement.

Both Major and Local street funds have more expense needs than funds available. The city relies on some Federal funding for most reconstruction projects on major streets. The city has scaled back 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.



Major and Local Streets

2020/21

Capital Projects 2020/21 Budget

- Road Project Scheduled
 - Major Streets (city portion):
 - Citywide pavement marking \$150,000
 - Design, Inspection and match money for the reconstruction of Toepfer from Kelly to David \$610,000
 - Design of 9 Mile from west city limit to Gratiot \$151,000
 - Design, Inspection and match funds for the modernization of traffic signals:
 - on 10 Mile road \$56,550,
 - on 9 Mile road \$144,000
 - Local Streets:
 - Concrete Patching Area in year 5- \$700,000

FUNDING LEVEL SUMMARY - MAJOR STREETS

	2018/19 Actual	2019/20 Budget	2020/21 Proposed
Revenue	\$2,299,419	\$2,369,664	\$2,726,837
Maintenance	\$ 362,816	\$ 836,620	\$ 602,242
Capital Projects	\$ 223,695	\$ 134,825	\$ 981,550
Transfer to Local Streets	\$ 975,000	\$1,000,000	\$1,000,000
Total Expenditures	\$1,561,511	\$1,968,445	\$2,583,792

FUNDING LEVEL SUMMARY - LOCAL STREETS

	2018/19 Actual	2019/20 Budget	2020/21 Proposed
Revenue	\$1,194,104	\$ 883,514	\$1,104,600
Transfer from Major Streets	\$ 975,000	\$1,000,000	\$1,000,000
Total Revenue	\$2,169,104	\$1,883,514	\$2,104,600
Maintenance	\$ 525,676	\$ 567,154	\$ 712,129
Capital Projects	\$ 899,346	\$1,520,800	\$ 775,000
Total Expenditures	\$1,425,021	\$2,087,954	\$1,487,129



Major and Local Streets

2020/21

Performance Indicators			
	2018/19 Actual	2019/20 Budget	2020/21 Proposed
Miles of Streets in the City	99.78	99.78	99.78
Number of times all streets swept	3	3	3
After Hours Snow Removal Occurrences	26	15	25
Pothole Patching-Tons of Patch Used	258	258	200
Miles of Right-of-Way Mowing	4.25	4.25	4.25



Street Lighting

2020/21

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 adopted the Street Lighting Special Assessment on October 18, 2016 for three years. The assessment was not renewed in 2019 due to an administrative oversight, which will lead to a Fund deficit at the end of FY20.

The assessment was renewed March 3, 2020 for an additional three years, beginning with the July 1, 2020 tax bills. The street lighting funds will be used to pay for the FY20 Fund deficit, the costs to operate and maintain street lights for FY21 through FY23 and the installation of approximately 60 new lights in both FY22 and FY23.

SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2019/20 Budget

New Special Assessment revenue for three year rates.

Approximately 16 percent increase in operating costs from DTE reflecting new rates.

No capital expenditures for additional public lighting until FY21/22.

2020/21 PERFORMANCE OBJECTIVES

1. Collect special assessment revenues to cover street lighting costs and maintenance needs.

FUNDING LEVEL SUMMARY			
	2018/19 Actual	2019/20 Budget	2020/21 Proposed
Revenue	\$242,763	\$270,400	\$469,543
Other Charges	\$247,877	\$270,400	\$315,180
Capital Outlay	\$ 2,859	\$ 0	\$ 0
Change in Fund Balance	(\$ 2,859)	\$ 0	\$154,363



The City recently re-created the position of Economic Development Manager within the City Manager's Office. The position is responsible for the promotion of business and economic development interests within the City, with a particular focus on supporting the Downtown Development Authority, streamlining the Tax Reversion Redevelopment process, and interfacing with local, state and federal economic development agencies.

To date, the Economic Development Manager has identified three additional non-profit and faith-based housing partners who have submitted proposals to purchase and renovate all remaining residential structures in the city's inventory of 2017, 2018 and 2019 tax reverted properties. A program is being designed to market and sell the vacant residential lots in the city's inventory, a Façade Improvement matching grant program is to be implemented within the DDA District, and meetings have been held with MEDC Redevelopment Ready Community consultants to create a redevelopment proposal for the former Big Boy site on Gratlot.

2020/21 PERFORMANCE OBJECTIVES

Implement a comprehensive outreach program for current businesses, including scheduling personal site visits and meetings with owners to assess business climate issues and concerns, and to identify their interests and priorities.

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.

Provide administrative and marketing support to the Downtown Development Authority, including the creation and implementation of the new Façade Improvement matching grant program.

Administer the city's Tax Reversion Redevelopment process, including the implementation of efficient transitional procedures to ensure the properties are quickly returned to productive use with minimal deterioration of condition.

Coordinate a group of stakeholders to review the planned reconstruction of 9 Mile Road in 2022 and 2023, including consideration of a potential road diet, new decorative light fixtures, traffic calming, parking solutions and other 'downtown' type improvements.



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.

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 Board has approved the implementation of a competitive Façade Improvement Program for the new fiscal year in the total amount of \$15,000. Five individual matching grants of \$3,000 will be awarded to property owners within the DDA District who will invest at least \$3,000 into exterior building improvements that will be completed within six months of the award.

STAFFING SUMMARY

Contract out maintenance



SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2019/20 Budget

- No significant changes.

**2020/21 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.

FUNDING LEVEL SUMMARY	2018/19 Actual	2019/20 Budget	2020/21 Proposed
Property Tax Capture	\$124,507	\$116,741	\$114,059
Operations	\$107,709	\$103,500	\$113,500
Net Revenue / Expenditures	\$16,798	\$13,241	\$559



PERFORMANCE INDICATORS	2017/18 Actual	2018/19 Budget	2019/20 Adopted
Musical events in the plaza	6	6	6
Fire hydrants painted	0	0	0
Hanging flower baskets purchased	60	60	60
Decorative street lights	132	132	132

**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 funds shall be used for law enforcement purposes only.

SUMMARY OF BUDGET CHANGES (265-335 Drug Forfeiture Fund)***Significant Notes — Compared to 2019/20 Budget***

Personnel Services – \$7,500 will be allocated for overtime.

Supplies – This fund is utilized to purchase specific supplies and equipment for law enforcement purposes only, especially for the new K-9 officer, rather than using the General Fund. In addition, the staffing assigned to this newly formed unit will be in need of startup supplies

Other Service and Charges – Funds for care of the dog and drug education events are included. Additionally, cell phones are also included.

Capital Outlay – The three vehicles assigned to this unit will be charged to the forfeiture fund. This also includes any type of office improvements associated to the unit.

FUNDING LEVEL SUMMARY			
	2018/19 Actual	2019/20 Budget	2020/21 Adopted
Personnel Services	\$0	\$0	\$7,883
Supplies	\$25,000	\$900	\$23,750
Other Charges	\$0	\$4,550	\$7,350
Capital Outlay	\$135,000	\$212,170	\$26,500
Transfer Out	\$0	\$0	\$0
Total	\$160,000	\$217,620	\$65,483



The mission of the Eastpointe Memorial Library is to provide for all its residents, informational, educational, cultural and recreational materials in various media, within the necessary limitations of budget and space, recognizing the wide diversity of tastes, interests, education and cultural backgrounds of the community.

To meet this goal, the library has adopted these, main service objectives:

- A. To acquire and make available to all members of the community the materials which will satisfy their needs and will enable them to become well-informed, to decide important questions, to provide entertainment and to improve the quality of leisure time, to stimulate their interest and pleasure in reading.
- B. To provide a welcoming atmosphere and prompt, friendly service to all patrons.
- C. To promote the use of the library and the love of books and reading; to develop a broad community awareness of the library's resources and services.
- D. To serve the community as a center of reliable information and to act as a community resource.

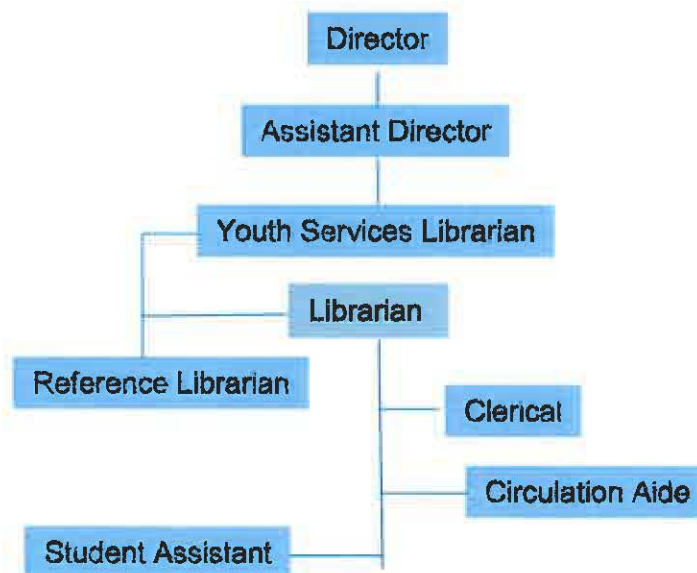
The Eastpointe Memorial Library provides educational, informational, and recreational services to the citizens of Eastpointe. The continuing goal of the library is to maintain the solid reputation for which it is noted as a local government institution offering residents a cultural center and information agency which is operationally efficient and truly effective in meeting the needs of the Eastpointe community it serves.

As a member of the Suburban Library Cooperative, the Library has access to the resources of the twenty member libraries, and because of a reciprocal borrowing agreement, Eastpointe residents and taxpayers are eligible to use these libraries. Additionally, interlibrary loan service offers library resources statewide and beyond.

Programs offered for the children of the community include: Summer Reading Club, Story Times, Bookmark Contest, and holiday programs which highlight seasonal events for youngsters. Adult classes and programs are also held. All programs are funded by the Friends of the Library.

STAFFING SUMMARY

1 Director
 1 Assistant Director
 1 Youth Services Librarian
 1 Librarian
 2 Clerical
 3 Reference Librarian (part time)
 2 College Assistants (part time)
 2 Circulation Aides (part time)
 2 Pages



SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2019/20 Budget

Personnel Services — Personnel Services staffing levels continue being restored. New Circulation Aides have been hired and training began in 2019 and hiring will continue into the next fiscal year. A new full-time Librarian will be employed in 2020/21 to assist staff with succession at the time of the Director's retirement.

Supplies — The staff have continued to purchase print, audio/visual material, electronic sources, downloadable books, music and magazines. There is now a large collection of DVDs that are free and holdable due to generous donations, and the transfer of titles that no longer get rented out. Collection development continues in all formats.



Library

2020/21

Building cost – Upcoming major costs will be in, upgrading/maintaining electrical, heating cooling, and communication systems.

Collection cost – The collection costs have leveled off.

2020/21 PERFORMANCE OBJECTIVES

1. To maintain number of hours open and the high level of service the library has always offered.
2. To maintain the library portion of the city website and the city's community calendar.
3. To provide Information and entertainment in as many formats as possible, from home, school or in the library itself to all residents and students of Eastpointe.

FUNDING LEVEL SUMMARY			
Revenues	2018/19 Actual	2019/20 Budget	2020/21 Adopted
Taxes	\$862,905	\$896,806	\$927,479
Fines	\$ 42,723	\$ 45,000	\$ 40,000
State Aid	\$ 34,044	\$ 12,000	\$ 20,000
Other	\$ 10,784	\$ 14,500	\$ 15,200
Total	\$950,456	\$968,306	\$1,002,679

FUNDING LEVEL SUMMARY			
Expenditures	2018/19 Actual	2019/20 Budget	2020/21 Adopted
Personnel Services	\$497,134	\$597,762	\$600,194
Pension – OPEB	\$173,095	\$208,553	\$155,249
Supplies	\$ 9,476	\$ 9,200	\$ 10,700
Other Services	\$185,892	\$227,802	\$208,802
Capital Outlay	\$ 1,194	\$ 25,000	\$ 25,000
Total	\$866,791	\$1,068,317	\$999,945



Library

2020/21

PERFORMANCE INDICATORS	2018/19 Actual	2019/20 Budget	2020/21 Adopted
Attendance	89,548	100,000	100,000
Circulation:			
Books	88,468	90,000	90,000
Audio Visual	12,195	20,000	20,000
Misc: magazines/Zineo	1,279	1,500	1,500
Overdrive (downloadable books)	3,554	3,000	4,000
Freegal (downloadable music)	2,750	8,000	8,000
Internet use	5,268 hours	7,500	7,500
Word Proc	202 hours	300	300
WIFI	15,304	16,000	16,000
Program attendance:			
Children	1,840	2,500	2,500
Young Adult	211	400	400
Adult	1,243	1,000	2,000
General	1,703	1,100	2,000
Current Card Holders	18,696	17,000	19,000

The library will continue to keep records of material and building use, and strive to reach higher numbers each year by offering programming, electronic and print material of interest and use to the citizens of Eastpointe.

**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 FY2020/21, there is an estimated \$200,000 allocated to Eastpointe for the CDBG funding.

	2018/19 Actual	2019/20 Budget	2020/21 Proposed
CDBG Funding	\$251,080	\$536,746	\$200,000



Brownfield Authority Debt

2020/21

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 processed the funds and report the required data to the state. After a County administrative, 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			
	2018/19 Actual	2019/20 Budget	2020/21 Proposed
Revenue	\$ 0	\$ 77,063	\$ 72,255
Debt Obligations	\$56,420	\$ 77,063	\$ 72,255
Change in Fund Balance	(\$56,420)	\$ 0	\$ 0



Chapter 20 Drain Debt

2020/21

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 (LSCCW), 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 LSCCW 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 nearing the start of a retention basin expansion and gates inside the 8 ½ Mile Relief Drain that will provide additional storage capacity. This will dramatically reduce sewage overflows into Lake Saint Clair. The total project has current estimates of \$32 million. Each County drain project will extend the length of indebtedness for the city.

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 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 fund balance to provide a cushion to prevent large swings in millage rates year over year.



Chapter 20 Drain Debt

2020/21

The fund balance for the Chapter 20 Drain Fund had increased to over \$800,000 at June 30, 2019. The city is managing the fluctuations in debt millage by using some fund balance in both FY20 and FY21.

This year's budget reflects a decrease in the funding for the city's portion of Chapaton activities and a reduction in projected reserve funds. This will result in a millage reduction to residents.

FUNDING LEVEL SUMMARY			
	2018/19 Actual	2019/20 Budget	2020/21 Proposed
Revenue	\$3,970,778	\$3,260,111	\$3,429,605
Drain Expenditures	\$2,118,108	\$2,332,721	\$2,386,944
Debt Expenditures	\$1,064,616	\$1,071,395	\$1,134,537
Change in Fund Balance	\$ 786,054	(\$ 144,005)	(\$ 91,876)



Rubbish Collection and Disposal

2020/21

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 their 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. In fiscal year 2018, the city entered into year five, of a five-year contract, with the option to extend for an additional five years. The contract was extended by city council for an additional five years which expires on June 30, 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 handles any 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. The billed revenue is flat as the number of properties served is static. Investment income is increased to reflect higher earnings. Charges for debris removal have been moved from General Fund into the Rubbish Fund to closer tie the activity to the function.

Expenditures — Contractual rubbish fees are the same for year 8 (FY 2020-21) as for year 7 of the contract. In addition, expenditures for debris removal have been moved from General Fund into the Rubbish Fund to closer tie the activity to the function.

2019/20 PERFORMANCE OBJECTIVES

1. To maintain minimal resident issues with rubbish collection.
2. To conduct a Recyclable can container audit to ensure that only true recyclable items are deposited in the can

FUNDING LEVEL SUMMARY			
	2018/19 Actual	2019/20 Budget	2020/21 Proposed
Revenue	\$1,850,341	\$1,842,000	\$1,844,000
Rubbish Collection	\$1,572,002	\$1,639,686	\$1,592,563
Landfill Costs	\$ 432,996	\$ 190,500	\$ 195,000
Change In Fund Balance	(\$ 154,656)	\$ 11,814	\$ 56,437



The Water and Sewer Fund is designated an Enterprise Fund. The City provides water service and sewage disposal to all properties, on a fee-for-service basis. Rates are developed by Finance and Administration to cover operational costs, plus repairs and maintenance of infrastructure. 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 installed an Advanced Metering Infrastructure system in 2006 to read the water meters remotely, and data collected through this system is used for water & sewer monthly billing. The system was warranted for ten years, which expired few years back. The battery in the Base Stations and Repeaters has a life of only 10 years and therefore, we have been replacing few every day, as it goes bad. A malfunctioning/dead battery could impact the meter reading and the bill itself. A water bill with a large amount of arrears is a heavy burden on the residents. To avoid these issues, we are planning to replace the Advanced Metering Infrastructure which consists of the Base station (MTU) and Repeaters (HRE-LCD). The replacement is estimated to cost \$2.8 million.

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

SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2019/20 Budget

Revenue — Due to escalating costs and declining water sales the city is looking to shift more of the rates to a fixed charge, less dependent on volume sales. Until then, the water rates will be \$4.07 per unit, generating approximately \$3.7 million and provide for water operations cash needs. The sewer rates will be \$8.70 per unit, generating approximately \$8.0 million and provide for sewer operations cash needs. These rates reflect a combined increase of 2.0% per Council's direction.

The Ready-to-Serve charge will not be altered this year. The rates will generate almost \$4.3 million and provide funding for capital activities.

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 four years. The city's water contract was modified, reducing Peak Hour and Max Day commitments. This 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.

For the first time after 18 years, DPWS personnel flushed all fire hydrants in the city last year and are planning to inspect and clean all catch basins in the city, this year.

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 and 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 with us, there are 1,313 lead service lines in the city. The Administrative Rule issued by EGLE mandates us to replace all lead service lines in the city in 20 years. This will cost us approximately \$6.6 million at current cost.

A contract was awarded recently to replace the water main along Donald Ave from Toepfer Dr to Stephens Dr and also all lead service lines connected to this main. We are planning to replace at least 66 lead service lines per year and it is our goal to replace it in conjunction with the replacement of the associated water main.

Capital Projects 2020/21 Budget

- Water main and associated lead service line (LSL) replacement projects scheduled:
 - Brittany, Stephens to 9 Mile Road (70 LSL)
 - Lambrecht, Ash to 9 Mile (34 LSL).
 - Gascony, 9 Mile to Toepfer (34 LSL)
 - Tuscany, Toepfer to 9 Mile (LSL only, 84 lines)

2020/21 PERFORMANCE OBJECTIVES

1. To timely prepare and mail to all customers an 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. Replace the Advanced Metering Infrastructure
3. Replace at least 66 lead service lines every year starting year 2020 to meet the requirements of EGLE
4. Inspect, clean and repair catch basins, after an interval of 14 years



Water and Sewer

2020/21

FUNDING LEVEL SUMMARY			
	2018/19 Actual	2019/20 Budget	2020/21 Proposed
Revenue	\$18,027,401	\$17,169,611	\$17,209,083
Purchased Water	\$ 1,496,876	\$ 1,596,500	\$ 1,611,700
Other Water	\$ 2,579,537	\$ 3,456,701	\$ 3,435,583
Sewage Treatment	\$ 6,171,550	\$ 6,528,810	\$ 6,835,612
Other Sewer	\$ 2,966,941	\$ 2,966,445	\$ 3,213,454
Water/Sewer Operations	\$13,214,904	\$14,548,456	\$15,096,349
Infrastructure Spending	\$ 1,568,633	\$ 1,927,800	\$ 7,054,000

PERFORMANCE INDICATORS	2018/19 Actual	2019/20 Budget	2020/21 Proposed
Active water accounts	13,550	13,550	13,517
Residential/Commercial Sanitary Sewer Tap Connections	1	1	0
Residential/Commercial Water Taps	1	1	1
Check sewers	49	44	40
Water Meters/MTUs Installed – Residential/ Commercial	521	117	87
% Water loss	7.79	14.29	12.50
Watermain breaks	47	52	50
Water shutoffs	800	124	100
Turn water on	911	165	100
Customers in the Service Line Assistance Program (S.L.A.P.)	3,997	3,976	4,000
Lateral lines replaced under S.L.A.P. (water/sewer)	41	29	30



Motor Pool

2020/21

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 Code Enforcement vehicles, fire department vehicles, minor repairs on fire engines and the dog squad vehicle of police department. Expenditures related to Fire or Police vehicles are charged back at actual costs.

SUMMARY OF BUDGET CHANGES

Capital Projects 2020/21 Budget

- Replace one heavy duty Hoist in the garage \$59,000, Year 1 of 7 Lease payment for a 4-wheel street sweeper \$41,000, Front Plow \$9,000, Aluminum Chipper Body \$16,000.

2020/21 PERFORMANCE OBJECTIVES

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

FUNDING LEVEL SUMMARY			
	2018/19 Actual	2019/20 Budget	2020/21 Proposed
Revenue	\$ 757,512	\$ 603,600	\$ 588,125
Expenditures	\$ 692,293	\$ 593,556	\$ 795,539
Change in Fund Balance	\$ 65,219	\$ 10,044	(\$ 207,414)



Death Benefit

2020/21

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. 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. The June 30, 2019 report reflected the Fund was 181% funded, with \$1,145,278 in assets and actuarial liabilities of \$632,243. 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. The Duty Death Benefit is available to all full-time General, Police and Fire employees.

SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2019/20 Budget

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

2020/21 PERFORMANCE OBJECTIVES

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

FUNDING LEVEL SUMMARY			
	2018/19 Actual	2019/20 Budget	2020/21 Proposed
Revenue	\$ 29,675	\$ 80,000	\$ 80,000
Other Charges	\$ 43,000	\$ 72,500	\$ 72,500
Change in Fund Balance	(\$ 13,325)	\$ 7,500	\$ 7,500



Retirement Fund-MERS Overlay

2020/21

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 eliminated at approximately the 17-year mark.

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. These funds are a part of "General Government" in certain financial reports, however are tracked and budgeted separately.

FUNDING LEVEL SUMMARY			
	2018/19 Actual	2019/20 Budget	2020/21 Proposed
Revenue	\$ 968	\$ 750	\$ 750
Pension Benefits	\$ 4,999	\$ 11,000	\$ 11,000
Change In Fund Balance	(\$ 4,031)	(\$ 10,250)	(\$ 10,250)



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, 2019 shows the Fund was 20.9% funded, with \$9,253,154 in assets and the City's Actuarially Determined Contribution is \$2,432,415. 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 budgeted 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. The city will continue to explore ways to reduce or eliminate unfunded OPEB liabilities which currently stand at \$35.1 million.

With additional funds being made available for investment purposes, the investment income has been increasing. 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 2019/20 Budget

Revenue — Revenue is mainly derived from the city's contribution of \$2,432,415, which is based on the City's Actuarially Determined Contribution and happens to match budgeted retiree health care costs. Additional revenue comes from investment income, budgeted at \$302,500. This is the same as the FY20 budget, reflecting caution over continued 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 \$48,606.

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



2020/21 PERFORMANCE OBJECTIVES

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

FUNDING LEVEL SUMMARY			
	2018/19 Actual	2019/20 Budget	2020/21 Proposed
Revenue	\$3,059,191	\$2,829,576	\$2,734,915
OPEB	\$2,525,983	\$2,589,140	\$2,480,888
Other Charges	\$ 62,148	\$ 10,000	\$ 24,500
Change in Fund Balance	\$ 471,060	\$ 230,436	\$ 229,527

**CITY OF EASTPOINTE
FY21 PROPOSED BUDGET**

CATAGORIES	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2020-21 PROPOSED BUDGET
Fund 101 - GENERAL			
REVENUES			
TAXES	9,183,611	9,444,771	9,821,458
SMORSA	6,513,835	6,554,771	6,751,999
STATE/FEDERAL GRANTS	3,793,595	3,869,537	4,059,000
COURT FINES & FEES	1,785,440	1,835,149	1,615,724
LICENSE/PERMITS/CHARGES	1,786,894	1,666,500	1,615,747
INTEREST & RENTS	378,488	489,434	514,000
OTHER REVENUE	36,652	177,655	99,600
TRANSFER IN	535,984	0	0
TOTAL ESTIMATED REVENUES	24,014,499	24,037,817	24,477,528
APPROPRIATIONS			
PERSONNEL SERVICES	31,727	34,310	34,448
SUPPLIES	0	1,200	1,000
OTHER SERVICE & CHARGE	23,697	23,550	24,465
Dept 101-CITY COUNCIL	55,424	59,060	59,913
PERSONNEL SERVICES	1,033,506	1,047,627	1,048,288
PENSION-OPEB	334,544	250,955	348,536
OTHER SERVICE & CHARGE	237,825	181,397	171,067
SUPPLIES	22,609	28,900	29,000
CAPITAL OUTLAY	195	2,500	2,500
Dept 136-38TH DISTRICT COURT	1,628,679	1,511,379	1,599,391
PERSONNEL SERVICES	514,664	441,335	470,583
OTHER SERVICE & CHARGE	73,677	89,325	13,705
PENSION-OPEB	147,970	42,497	49,686
SUPPLIES	41,034	5,500	5,500
Dept 172-CITY MANAGER	777,345	578,657	539,474
PERSONNEL SERVICES	470,283	596,826	625,996
OTHER SERVICE & CHARGE	62,910	105,819	94,810
PENSION-OPEB	227,963	139,956	166,002
SUPPLIES	28,447	27,500	27,168
CAPITAL OUTLAY	5,576	0	0
Dept 201-FINANCE	795,179	870,101	913,976

**CITY OF EASTPOINTE
FY21 PROPOSED BUDGET**

CATAGORIES	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2020-21 PROPOSED BUDGET
OTHER SERVICE & CHARGE	260,891	275,320	281,639
SUPPLIES	1,287	8,450	6,740
CAPITAL OUTLAY	4,427	0	0
Dept 209-ASSESSOR	266,605	283,770	288,379
OTHER SERVICE & CHARGE	420,416	172,000	122,000
Dept 210-ATTORNEY	420,416	172,000	122,000
PERSONNEL SERVICES	211,099	109,353	107,285
OTHER SERVICE & CHARGE	24,663	21,920	23,800
PENSION-OPEB	92,552	68,253	40,359
SUPPLIES	14,476	10,884	14,100
CAPITAL OUTLAY	7,983	0	0
Dept 215-CLERK	350,773	210,410	185,544
OTHER SERVICE & CHARGE	174,285	214,996	208,000
CAPITAL OUTLAY	0	200,000	60,000
Dept 228 - INFORMATION TECHNOLOGY	174,285	414,996	268,000
OTHER SERVICE & CHARGE	12,491	10,000	15,000
Dept 253 - TREASURER	12,491	10,000	15,000
PERSONNEL SERVICES	0	8,074	8,612
SUPPLIES	0	1,500	1,500
Dept 261 - AUDIO VISUAL	0	9,574	10,112
PERSONNEL SERVICES	0	181,422	180,590
OTHER SERVICE & CHARGE	0	10,000	12,000
PENSION-OPEB	0	138	40,359
SUPPLIES	2,336	48,300	48,500
Dept 262 - ELECTIONS	2,336	239,860	281,449
PERSONNEL SERVICES	0	0	17,000
OTHER SERVICE & CHARGE	0	150,000	61,750
SUPPLIES	0	0	7,500
Dept 263 - ELECTIONS RCV	0	150,000	86,250

**CITY OF EASTPOINTE
FY21 PROPOSED BUDGET**

CATAGORIES	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2020-21 PROPOSED BUDGET
OTHER SERVICE & CHARGE	0	32,400	0
SUPPLIES	0	5,000	39,000
Dept 269 - CIVIL SERVICE	0	37,400	39,000
OTHER SERVICE & CHARGE	2,500	134,850	142,950
Dept 270 - PERSONNEL DEPARTMENT	2,500	134,850	142,950
OTHER SERVICE & CHARGE	52,389	54,992	53,410
PENSION-OPEB	879,961	767,346	691,818
Dept 295-INSURANCE	932,350	822,338	745,228
PERSONNEL SERVICES	2,998	41,057	42,539
OTHER SERVICE & CHARGE	285,166	219,500	177,180
PENSION-OPEB	0	142,180	0
SUPPLIES	5,108	11,000	12,500
CAPITAL OUTLAY	0	35,511	35,000
DEBT SERVICE	289,942	289,315	293,485
Dept 299-CITY HALL / CITYWIDE	583,214	738,563	560,704
PERSONNEL SERVICES	4,908,408	5,686,357	5,996,696
OTHER SERVICE & CHARGE	1,323,688	1,429,109	1,531,662
PENSION-OPEB	3,916,000	3,465,753	3,009,091
SUPPLIES	154,444	159,130	148,525
CAPITAL OUTLAY	21,672	220,998	260,754
Dept 301-POLICE	10,324,212	10,961,347	10,946,728
PERSONNEL SERVICES	2,722,449	2,995,564	3,085,951
OTHER SERVICE & CHARGE	573,110	675,831	688,259
PENSION-OPEB	1,921,015	1,484,846	1,552,610
SUPPLIES	50,884	176,050	160,960
CAPITAL OUTLAY	120,070	164,035	1,343,290
Dept 336-FIRE DEPARTMENT	5,387,528	5,496,326	6,831,070

**CITY OF EASTPOINTE
FY21 PROPOSED BUDGET**

CATAGORIES	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2020-21 PROPOSED BUDGET
PERSONNEL SERVICES	707,158	308,057	260,678
OTHER SERVICE & CHARGE	194,891	104,400	104,890
PENSION-OPEB	175,810	103,204	121,794
SUPPLIES	40,016	7,800	10,800
CAPITAL OUTLAY	238	0	0
Dept 371-COMMUNITY & ECONOMIC DEVELOPMENT	1,118,113	523,461	498,162
PERSONNEL SERVICES	0	192,016	315,905
OTHER SERVICE & CHARGE	0	17,100	16,500
SUPPLIES	0	16,000	16,000
Dept 372 - RENTAL INSPECTION PROGRAM	0	225,116	348,405
PERSONNEL SERVICES	0	35,818	27,523
OTHER SERVICE & CHARGE	28,694	28,900	33,700
PENSION-OPEB	0	393	0
SUPPLIES	0	900	1,000
Dept 400-PLANNING COMMISSION	28,694	66,011	62,223
PERSONNEL SERVICES	0	94,682	74,800
OTHER SERVICE & CHARGE	0	25,950	26,700
SUPPLIES	0	5,500	14,250
CAPITAL OUTLAY	0	11,642	16,000
Dept 430 - DOG WARDEN	0	137,774	131,750
PERSONNEL SERVICES	12,882	23,905	23,414
OTHER SERVICE & CHARGE	9,678	3,500	3,500
PENSION-OPEB	44	73	0
Dept 441-SPECIAL EVENTS	22,604	27,478	26,914
PERSONNEL SERVICES	0	124,566	126,364
OTHER SERVICE & CHARGE	0	12,500	5,000
PENSION-OPEB	0	295	0
SUPPLIES	0	0	500
Dept 728 - ECONOMIC DEVELOPMENT	0	137,361	131,864

**CITY OF EASTPOINTE
FY21 PROPOSED BUDGET**

CATAGORIES	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2020-21 PROPOSED BUDGET
PERSONNEL SERVICES	0	42,815	27,560
OTHER SERVICE & CHARGE	0	190,000	190,000
PENSION-OPEB	0	393	0
SUPPLIES	0	700	800
Dept 730 - HOME DEMOLITION	0	233,908	218,360
PERSONNEL SERVICES	0	166,946	158,812
OTHER SERVICE & CHARGE	0	97,455	111,000
PENSION-OPEB	0	295	0
SUPPLIES	0	13,200	9,000
CAPITAL OUTLAY	0	5,261	0
Dept 732 - BLIGHT REMOVAL	0	283,157	278,812
OTHER SERVICE & CHARGE	1,066	1,500	1,500
Dept 757-MILITARY MUSEUM	1,066	1,500	1,500
PERSONNEL SERVICES	56,501	71,837	35,380
OTHER SERVICE & CHARGE	545,910	643,796	420,260
SUPPLIES	205	215	250
PENSION-OPEB	18,715	26,000	25,000
CAPITAL OUTLAY	7,701	287,700	90,000
Dept 758-PARKS	629,032	1,029,548	570,890
TOTAL APPROPRIATIONS	23,512,846	25,365,945	25,904,048
NET OF REVENUES/APPROPRIATIONS - FUND 101	501,653	(1,328,128)	(1,426,520)

**CITY OF EASTPOINTE
FY21 PROPOSED BUDGET**

CATAGORIES	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2020-21 PROPOSED BUDGET
Fund 202 - MAJOR STREETS			
STATE GRANTS	2,287,563	2,360,664	2,712,337
INTEREST & RENTS	10,570	9,000	12,200
OTHER REVENUE	1,286	0	2,300
TOTAL ESTIMATED REVENUES	2,299,419	2,369,664	2,726,837
PERSONNEL SERVICES	142,314	181,163	141,142
PENSION-OPEB	282	457	0
SUPPLIES	99,736	173,500	172,500
OTHER SERVICE & CHARGE	120,483	478,500	288,600
CAPITAL OUTLAY	223,695	134,825	981,550
TRANSFER OUT	975,000	1,000,000	1,000,000
TOTAL APPROPRIATIONS	1,561,510	1,968,445	2,583,792
NET OF REVENUES/APPROPRIATIONS - FUND 202	737,909	401,219	143,045
Fund 203 - LOCAL STREETS			
STATE GRANTS	1,176,320	868,514	1,102,600
INTEREST & RENTS	17,029	15,000	2,000
OTHER REVENUE	755	0	0
TRANSFER IN	975,000	1,000,000	1,000,000
TOTAL ESTIMATED REVENUES	2,169,104	1,883,514	2,104,600
PERSONNEL SERVICES	264,358	272,726	271,129
PENSION-OPEB	1,657	2,428	0
SUPPLIES	40,621	70,000	145,000
OTHER SERVICE & CHARGE	219,041	222,000	296,000
CAPITAL OUTLAY	899,345	1,520,800	775,000
TOTAL APPROPRIATIONS	1,425,022	2,087,954	1,487,129
NET OF REVENUES/APPROPRIATIONS - FUND 203	744,082	(204,440)	617,471

**CITY OF EASTPOINTE
FY21 PROPOSED BUDGET**

CATAGORIES	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2020-21 PROPOSED BUDGET
Fund 219 - STREET LIGHTING FUND			
TAXES-SPECIAL ASSESSMENTS	242,694	270,400	469,543
INTEREST & RENTS	69	0	0
TOTAL ESTIMATED REVENUES	242,763	270,400	469,543
OTHER SERVICE & CHARGE	247,877	270,400	315,180
CAPITAL OUTLAY	2,859	0	0
TOTAL APPROPRIATIONS	250,736	270,400	315,180
NET OF REVENUES/APPROPRIATIONS - FUND 219	(7,973)	0	154,363
Fund 248 - DDA			
INTEREST & RENTS	829	0	0
OTHER REVENUE	0	0	3,000
TAXES	123,678	116,741	111,059
TOTAL ESTIMATED REVENUES	124,507	116,741	114,059
PERSONNEL SERVICES	2,966	1,000	0
PENSION-OPEB	20	0	0
SUPPLIES	197	0	500
OTHER SERVICE & CHARGE	104,526	102,500	113,000
TOTAL APPROPRIATIONS	107,709	103,500	113,500
NET OF REVENUES/APPROPRIATIONS - FUND 248	16,798	13,241	559
Fund 260 - INDIGENT DEFENSE FUND			
STATE GRANTS	314,757	553,072	350,000
TOTAL ESTIMATED REVENUES	314,757	553,072	350,000
PERSONNEL SERVICES	0	119,025	108,691
SUPPLIES	0	2,000	1,000
OTHER SERVICE & CHARGE	124,588	432,047	420,000
TOTAL APPROPRIATIONS	124,588	553,072	529,691
NET OF REVENUES/APPROPRIATIONS - FUND 260	190,169	0	(179,691)

**CITY OF EASTPOINTE
FY21 PROPOSED BUDGET**

CATAGORIES	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2020-21 PROPOSED BUDGET
Fund 265 - DRUG FORFIETURE			
FEDERAL GRANTS	24,524	0	0
INTEREST & RENTS	2,028	500	200
OTHER REVENUE	3,420	115,500	0
FINES & FORFEITS	48,994	25,000	31,000
TOTAL ESTIMATED REVENUES	78,966	141,000	31,200
PERSONNEL SERVICES	0	0	7,883
SUPPLIES	32,723	900	23,750
OTHER SERVICE & CHARGE	0	4,550	7,350
CAPITAL OUTLAY	127,129	212,170	26,500
TOTAL APPROPRIATIONS	159,852	217,620	65,483
NET OF REVENUES/APPROPRIATIONS - FUND 265	(80,886)	(76,620)	(34,283)
Fund 271 - LIBRARY			
TAXES	862,905	896,806	927,479
STATE GRANTS	34,044	21,000	29,000
FINES & FORFEITS	42,723	45,000	40,000
INTEREST & RENTS	5,950	5,200	5,200
CHARGES FOR SERVICE	887	300	1,000
OTHER REVENUE	3,947	0	0
TOTAL ESTIMATED REVENUES	950,456	968,306	1,002,679
PERSONNEL SERVICES	497,134	597,762	600,194
PENSION-OPEB	173,095	208,553	155,249
SUPPLIES	10,276	9,200	10,700
OTHER SERVICE & CHARGE	135,855	162,802	138,802
CAPITAL OUTLAY	51,231	90,000	95,000
TOTAL APPROPRIATIONS	867,591	1,068,317	999,945
NET OF REVENUES/APPROPRIATIONS - FUND 271	82,865	(100,011)	2,734

**CITY OF EASTPOINTE
FY21 PROPOSED BUDGET**

CATAGORIES	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2020-21 PROPOSED BUDGET
Fund 275 - COMMUNITY DEVELOPMENT BLOCK GRANT			
FEDERAL GRANTS	251,080	536,746	200,000
TOTAL ESTIMATED REVENUES	251,080	536,746	200,000
 CAPITAL OUTLAY	 251,080	 536,746	 200,000
TOTAL APPROPRIATIONS	251,080	536,746	200,000
 NET OF REVENUES/APPROPRIATIONS - FUND 275	 0	 0	 0
 Fund 395 - BROWNFIELD REDEVELOPMENT-9/KELLY			
TAXES	0	77,063	72,255
TOTAL ESTIMATED REVENUES	0	77,063	72,255
 DEBT SERVICE	 56,420	 77,063	 72,255
TOTAL APPROPRIATIONS	56,420	77,063	72,255
 NET OF REVENUES/APPROPRIATIONS - FUND 395	 (56,420)	 0	 0
 Fund 396 - CHAP 20 DRAIN MAINTENANCE FUND			
STATE GRANTS	14,979	15,000	15,000
INTEREST & RENTS	11,941	6,000	11,000
TAXES	3,943,858	3,239,111	3,403,605
TOTAL ESTIMATED REVENUES	3,970,778	3,260,111	3,429,605
 OTHER SERVICE & CHARGE	 2,120,108	 2,332,721	 2,386,944
TRANSFER OUT	1,064,616	0	0
DEBT SERVICE	0	1,071,395	1,134,537
TOTAL APPROPRIATIONS	3,184,724	3,404,116	3,521,481
 NET OF REVENUES/APPROPRIATIONS - FUND 396	 786,054	 (144,005)	 (91,876)

**CITY OF EASTPOINTE
FY21 PROPOSED BUDGET**

CATAGORIES	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2020-21 PROPOSED BUDGET
Fund 401 - CAPITAL IMPROVEMENT			
INTEREST & RENTS	3,983	500	0
OTHER REVENUE	308,055	500,000	525,000
TOTAL ESTIMATED REVENUES	312,038	500,500	525,000
PERSONNEL SERVICES	1,253	0	40,822
SUPPLIES	0	0	2,500
OTHER SERVICE & CHARGE	3,750	0	18,000
CAPITAL OUTLAY	520,724	500,000	460,000
TOTAL APPROPRIATIONS	525,727	500,000	521,322
NET OF REVENUES/APPROPRIATIONS - FUND 401	(213,689)	500	3,678
Fund 405 - TAX REVERSION FUND			
INTEREST & RENTS	2,044	1,244	677
OTHER REVENUE	(17,777)	198,756	450,000
TOTAL ESTIMATED REVENUES	(15,733)	200,000	450,677
OTHER SERVICE & CHARGE	64,547	40,000	0
CAPITAL OUTLAY	41,625	391,000	450,000
TOTAL APPROPRIATIONS	106,172	431,000	450,000
NET OF REVENUES/APPROPRIATIONS - FUND 405	(121,905)	(231,000)	677
Fund 436 - COURT BUILDING FUND			
INTEREST & RENTS	51	0	0
OTHER REVENUE	450	0	0
COURT FINES & FEES	65,788	71,000	71,000
TOTAL ESTIMATED REVENUES	66,289	71,000	71,000
CAPITAL OUTLAY	251,187	70,308	25,000
DEBT SERVICE	5,135	0	477
TOTAL APPROPRIATIONS	256,322	70,308	25,477
NET OF REVENUES/APPROPRIATIONS - FUND 436	(190,033)	692	45,523

**CITY OF EASTPOINTE
FY21 PROPOSED BUDGET**

CATAGORIES	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2020-21 PROPOSED BUDGET
Fund 517 - GARBAGE COLLECTION AND LANDFILL			
CHARGES FOR SERVICE	1,744,592	1,737,000	1,744,000
INTEREST & RENTS	44,396	35,000	40,000
CODE ENFORCEMENT	61,353	70,000	60,000
TOTAL ESTIMATED REVENUES	1,850,341	1,842,000	1,844,000
PERSONNEL SERVICES	68,087	60,935	34,822
PENSION-OPEB	89	110	0
SUPPLIES	0	100	800
OTHER SERVICE & CHARGE	2,010,535	1,769,041	1,751,941
CAPITAL OUTLAY	(73,713)	0	0
TOTAL APPROPRIATIONS	2,004,998	1,830,186	1,787,563
NET OF REVENUES/APPROPRIATIONS - FUND 517	(154,657)	11,814	56,437
Fund 592 - WATER SEWER			
CHARGES FOR SERVICE	16,855,465	17,115,606	17,151,533
INTEREST & RENTS	103,759	52,005	55,550
OTHER REVENUE	3,560	2,000	2,000
TRANSFER IN	1,064,616	0	0
TOTAL ESTIMATED REVENUES	18,027,400	17,169,611	17,209,083
PERSONNEL SERVICES	840,134	927,297	1,056,103
PENSION-OPEB	127,294	582,836	613,555
SUPPLIES	136,908	232,170	223,500
OTHER SERVICE & CHARGE	11,812,672	12,551,809	15,688,347
CAPITAL OUTLAY	(302)	0	60,000
DEBT SERVICE	298,201	254,344	254,844
TOTAL APPROPRIATIONS	13,214,907	14,548,456	17,896,349
NET OF REVENUES/APPROPRIATIONS - FUND 592	4,812,493	2,621,155	(687,266)

**CITY OF EASTPOINTE
FY21 PROPOSED BUDGET**

CATAGORIES	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2020-21 PROPOSED BUDGET
Fund 601 - MOTOR POOL			
INTEREST & RENTS	757,512	525,600	588,125
OTHER REVENUE	2,825	78,000	0
TOTAL ESTIMATED REVENUES	760,337	603,600	588,125
 PERSONNEL SERVICES	 329,535	 253,156	 320,112
PENSION-OPEB	(36,745)	3,263	0
SUPPLIES	174,544	168,600	155,600
OTHER SERVICE & CHARGE	226,394	168,537	194,827
CAPITAL OUTLAY	1,390	0	125,000
TOTAL APPROPRIATIONS	695,118	593,556	795,539
 NET OF REVENUES/APPROPRIATIONS - FUND 601	 65,219	 10,044	 (207,414)
 Fund 728 - DEATH BENEFIT FUND			
INTEREST & RENTS	29,675	80,000	80,000
TOTAL ESTIMATED REVENUES	29,675	80,000	80,000
 PENSION-OPEB	 43,000	 70,000	 70,000
OTHER SERVICE & CHARGE	0	2,500	2,500
TOTAL APPROPRIATIONS	43,000	72,500	72,500
 NET OF REVENUES/APPROPRIATIONS - FUND 728	 (13,325)	 7,500	 7,500
 Fund 731 - PENSION RESERVE FUND			
INTEREST & RENTS	950	0	0
TOTAL ESTIMATED REVENUES	950	0	0
 OTHER SERVICE & CHARGE	 4,726	 0	 0
TOTAL APPROPRIATIONS	4,726	0	0
 NET OF REVENUES/APPROPRIATIONS - FUND 731	 (3,776)	 0	 0

**CITY OF EASTPOINTE
FY21 PROPOSED BUDGET**

CATAGORIES	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2020-21 PROPOSED BUDGET
Fund 733 - PENSION SUPPLEMENTAL			
INTEREST & RENTS	968	750	750
TOTAL ESTIMATED REVENUES	968	750	750
 PENSION-OPEB	 4,999	 11,000	 11,000
TOTAL APPROPRIATIONS	4,999	11,000	11,000
 NET OF REVENUES/APPROPRIATIONS - FUND 733	 (4,031)	 (10,250)	 (10,250)
 Fund 737 - HEALTH CARE ACCUMULATION FUND			
INTEREST & RENTS	75,608	302,000	302,500
CONTRIBUTE LOCAL UNITS	2,983,583	2,527,576	2,432,415
TOTAL ESTIMATED REVENUES	3,059,191	2,829,576	2,734,915
 PERSONNEL SERVICES	 2,525,983	 2,589,140	 2,480,888
OTHER SERVICE & CHARGE	62,148	10,000	24,500
TOTAL APPROPRIATIONS	2,588,131	2,599,140	2,505,388
 NET OF REVENUES/APPROPRIATIONS - FUND 737	 471,060	 230,436	 229,527
 Fund 785 - DESIGNATED CONTRIBUTIONS			
OTHER REVENUE	0	0	5,000
TOTAL ESTIMATED REVENUES	0	0	5,000
 SUPPLIES	 0	 0	 5,000
TOTAL APPROPRIATIONS	0	0	5,000
 NET OF REVENUES/APPROPRIATIONS - FUND 785	 0	 0	 0
 Fund 794 - MEMORIAL LIBRARY TRUST FUND			
INTEREST & RENTS	265	0	0
TOTAL ESTIMATED REVENUES	265	0	0
 TOTAL APPROPRIATIONS	 0	 0	 0
 NET OF REVENUES/APPROPRIATIONS - FUND 794	 265	 0	 0

**CONSOLIDATED FINANCIAL
SCHEDULE**



Consolidated Financials

2020/21

FY21 BUDGET	REVENUE	EXPENDITURES	CHANGE IN FUND BALANCE
GENERAL FUND	\$24,477,528	\$25,904,048	(\$1,426,520)
MAJOR STREETS	\$2,726,837	\$2,583,792	\$143,045
LOCAL STREETS	\$2,104,600	\$1,487,129	\$617,471
LIBRARY	\$1,002,679	\$999,945	\$2,734
RUBBISH	\$1,844,000	\$1,787,563	\$56,437
WATER/SEWER	\$17,209,083	\$17,896,349	(\$687,266)
OTHER	\$6,187,405	\$6,496,428	(\$309,023)
TOTAL	\$55,552,132	\$57,155,254	(\$1,603,122)

Excludes Component Units, Pension, OPEB and
Trust Funds

FIVE YEAR CONSOLIDATED & FUND FINANCIAL SCHEDULE

**GENERAL FUND
5 YEAR BUDGET FORECAST**

	<u>Actual</u> FY16	<u>Actual</u> FY17	<u>Actual</u> FY18	<u>Actual</u> FY19	<u>Budget</u> FY20	<u>Budget</u> FY21	<u>Forecast</u>			
							FY22	FY23	FY24	FY25
GENERAL FUND REVENUES										
Taxes	8,596,161	8,774,998	8,925,924	9,183,611	9,444,771	9,821,458	10,017,887	10,218,245	10,422,609	10,631,062
From State Gov	3,531,276	3,446,502	3,710,640	3,776,749	3,861,437	4,059,000	4,140,180	4,222,983	4,307,443	4,393,591
Licenses & Permits	883,778	883,025	885,634	885,930	775,000	715,000	715,000	715,000	715,000	715,000
Fines/Fees/Charges for Services	2,608,300	2,234,728	2,376,238	2,200,217	2,235,649	2,025,471	2,045,725	2,066,184	2,086,844	2,107,712
SMORSA	6,010,192	6,212,569	6,172,605	6,513,835	6,554,771	6,751,999	6,887,039	7,024,780	7,165,276	7,308,582
Interest & Rent	121,557	138,646	178,170	378,488	356,434	364,000	367,640	371,317	375,030	378,780
Other Revs	623,980	777,982	760,887	539,685	809,755	740,600	748,006	755,486	763,040	770,670
Transfer In	247,157	0	118,976	535,984	0	0	0	0	0	0
Other Financing Sources	0	3,380,000	0	0	0	0	0	0	0	0
TOTAL GENERAL FUND REVENUES	22,622,401	25,848,450	23,129,074	24,014,499	24,037,817	24,477,528	24,921,477	25,373,995	25,835,242	26,305,397
GENERAL FUND EXPENDITURES										
General Gov	5,418,753	5,265,352	6,152,506	6,024,201	6,407,797	6,016,148	6,157,503	6,303,642	6,454,769	6,611,077
Police & Fire	12,156,022	12,814,690	13,633,425	15,704,966	16,446,947	16,608,458	17,058,411	17,524,243	18,006,631	18,506,279
Other Public Safety	942,863	1,208,204	1,206,297	1,146,807	1,331,653	1,405,962	1,433,625	1,461,997	1,491,108	1,520,976
Rec & Culture	622,206	581,486	597,334	622,497	743,348	482,390	487,580	492,829	498,137	503,506
Capital	915,764	566,219	396,414	14,375	436,200	1,391,090	500,000	500,000	500,000	500,000
Other Financing Uses	0	3,380,000	0	0	0	0	0	0	0	0
TOTAL GENERAL FUND EXPENDITURES	20,055,608	23,815,951	21,985,976	23,512,846	25,365,945	25,904,048	25,637,119	26,282,711	26,950,645	27,641,838
NET OF REVENUES/APPROPRIATIONS	2,566,793	2,032,499	1,143,098	501,653	(1,328,128)	(1,426,520)	(715,642)	(908,716)	(1,115,403)	(1,336,441)
BEGINNING FUND BALANCE	6,585,457	9,152,250	11,184,749	12,327,847	12,829,500	11,501,372	10,074,852	9,359,210	8,450,494	7,335,091
ENDING FUND BALANCE	9,152,250	11,184,749	12,327,847	12,829,500	11,501,372	10,074,852	9,359,210	8,450,494	7,335,091	5,998,650

FORECAST ASSUMPTIONS

REVENUES

Taxes/SMORSA - 2% Annually
Revenue Sharing +2% Annually
All Other Revenues + 1% Annually

EXPENDITURES

Personnel Costs - +2%
Active Employee Benefits - +3% Annually
Pension/OPEB Costs - +5% Annually
All Other Expenses - +1% Annually

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
06/30/2012	\$	2,329,641	\$	700,632	\$ 3,030,273
06/30/2013	\$	2,377,871	\$	750,678	\$ 3,128,549
06/30/2014	\$	2,433,636	\$	786,843	\$ 3,220,479
06/30/2015	\$	2,471,860	\$	810,867	\$ 3,282,727
06/30/2016	\$	2,469,486	\$	810,867	\$ 3,280,353
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*	\$	2,896,525	\$	855,912	\$ 3,752,437
06/30/2021*	\$	3,096,000	\$	857,000	\$ 3,953,000

*Approved/Proposed Budget amount

CITY OF EASTPOINTE

General Fund

Fund Balance History

<u>Fiscal Year</u>	<u>Ending Balance</u>	<u>+/- (%)</u>
2010	\$ 13,055,526	
2011	\$ 12,246,091	6.2%
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*	\$ 10,849,556	12.6%
2021*	\$ 9,413,463	13.2%

*Approved/Proposed 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%
06/30/2013	\$ 41,387,698	\$ 73,739,703	\$ 32,352,005	56.1%
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	Pending	Pending	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%

Eastpointe, Michigan

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Jobs In Eastpointe, Michigan

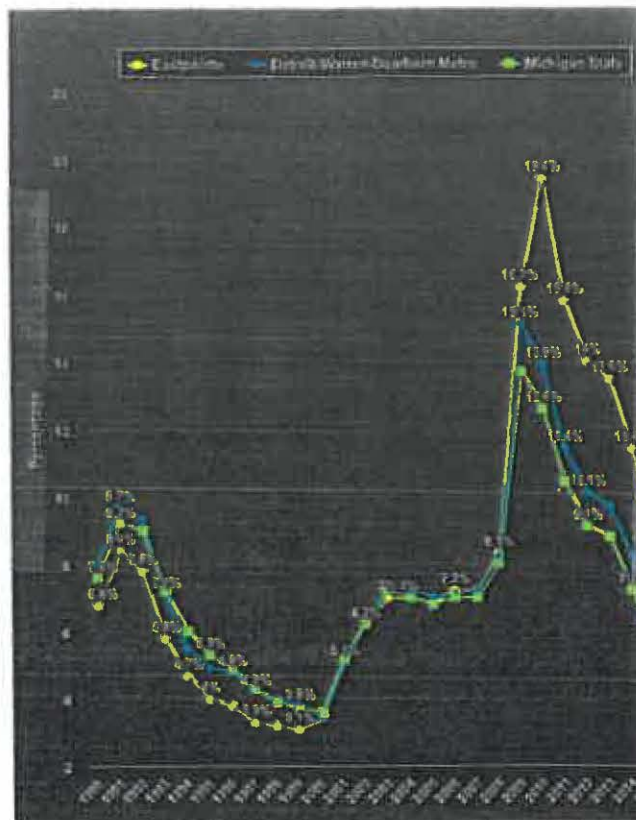
EMPLOYMENT INFORMATION	Eastpointe, Michigan	United States
Income per Cap.	\$21,616	\$31,177
Household Income	\$46,512	\$57,652
Unemployment Rate	7.30%	3.70%
Recent Job Growth	0.24%	1.59%
Future Job Growth	33.95%	33.51%

AVERAGE SALARY BY OCCUPATION	Eastpointe, Michigan	United States
Management	\$44,283	\$65,643
Business, Financial	\$48,194	\$55,431
Computer, Math	\$61,875	\$73,554
Architecture, Engineering	\$57,188	\$74,001
Sciences	\$9,352	\$55,336
Social Service	\$50,750	\$38,582
Legal	\$46,114	\$74,395
Education	\$24,688	\$39,450
Arts, Entertainment	\$27,454	\$36,374
Health Practitioners	\$54,766	\$64,417
Health Technicians	\$32,938	\$35,954
Healthcare Support	\$26,557	\$22,334
Fire Fighters	\$24,620	\$29,766
Law Enforcement	\$51,591	\$55,397
Food Prep, Serving	\$10,957	\$13,351
Cleaning, Maintenance	\$16,387	\$18,423

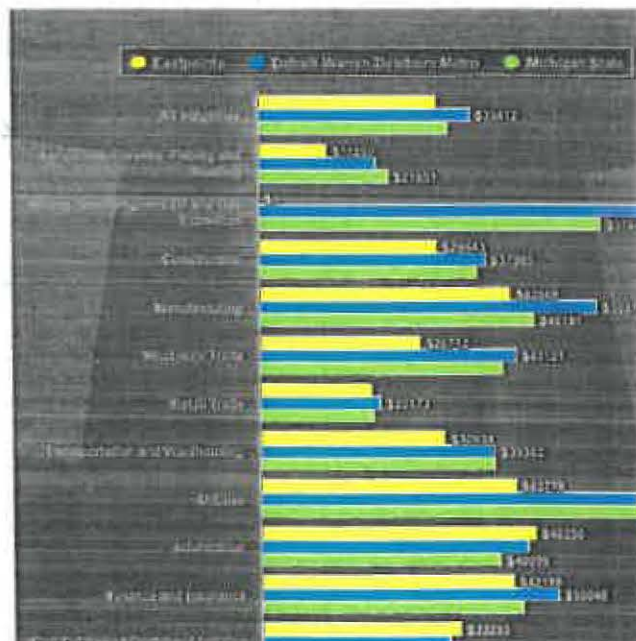
Personal Care	\$20,401	\$15,351
Sales, Related	\$23,272	\$26,485
Office Admin, Support	\$27,289	\$29,268
Farming, Fishing, Forestry	\$5,735	\$19,254
Construction, Extraction	\$36,844	\$32,468
Maintenance, Repair	\$38,807	\$40,948
Production	\$34,981	\$31,479
Transportation	\$31,105	\$32,663
Material Moving	\$25,657	\$22,126

AVERAGE SALARY BY INDUSTRY	Eastpointe, Michigan	United States
Agriculture, Forestry, Fishing and Hunting	\$11,250	\$24,136
Mining, Quarrying, and Oil and Gas Extraction	\$0	\$62,204
Construction	\$29,643	\$35,300
Manufacturing	\$42,048	\$42,158
Wholesale Trade	\$26,712	\$41,714
Retail Trade	\$18,537	\$21,666
Transportation and Warehousing	\$30,934	\$40,449
Utilities	\$42,778	\$62,996
Information	\$46,250	\$48,512
Finance and Insurance	\$42,188	\$50,584
Real Estate and Rental and Leasing	\$33,233	\$36,265
Professional, Scientific, and Technical Services	\$41,046	\$59,897
Management of Companies and Enterprises	\$0	\$61,392
Administrative and Support and Waste Services	\$18,125	\$23,873
Educational Services	\$20,677	\$37,346
Health Care and Social Assistance	\$29,580	\$33,234
Arts, Entertainment, and Recreation	\$30,964	\$21,042
Accommodation and Food Services	\$10,940	\$14,790
Other Services	\$22,011	\$22,627
Public Administration	\$52,328	\$51,719

UNEMPLOYMENT BY YEAR (Years 1990 to 2018)



JOB INDUSTRY EARNINGS



FUND BALANCE



Fund Balances

2020/21

GENERAL FUND CHANGE IN FUND BALANCE

<u>Revenue</u>	<u>Actual 2017/18</u>	<u>Actual 2017/18</u>	<u>Budgeted 2019/20</u>	<u>Budgeted 2020/21</u>
Taxes	\$8,925,924	\$9,183,611	\$9,444,771	\$9,821,458
License & Permit	\$1,367,049	\$1,361,117	\$1,255,000	\$1,195,000
State & Federal Sources	\$3,727,669	\$3,793,595	\$3,869,537	\$4,059,000
Fines & Charges for Service	\$8,559,843	\$8,725,052	\$8,801,420	\$8,788,470
Interest & Rent	\$178,170	\$378,488	\$489,434	\$514,000
Other	\$370,419	\$573,636	\$177,655	\$99,600
Total Revenue	\$23,129,074	\$24,014,499	\$24,037,817	\$24,477,528
<u>Expenditures</u>				
General Government	\$5,724,895	\$5,542,329	\$6,228,071	\$5,822,719
Public Safety	\$13,726,319	\$15,711,740	\$16,595,447	\$17,909,548
Judicial	\$1,633,908	\$1,628,679	\$1,511,379	\$1,599,391
Recreation & Parks	\$597,334	\$630,098	\$1,031,048	\$572,390
Transfer Out	\$303,520	\$0	\$0	\$0
Total Expenditures	\$21,985,976	\$23,512,846	\$25,365,945	\$25,904,048
Change in Fund Balance	\$1,146,082	\$501,653	(\$1,328,128)	(\$1,426,520)
Beginning Fund Balance	\$11,184,728	\$12,330,810	\$12,832,463	\$11,504,335
Ending Fund Balance	\$12,330,810	\$12,832,463	\$11,504,335	\$10,077,815



Fund Balances

2020/21

MAJOR STREET FUND CHANGE IN FUND BALANCE

<u>Revenue</u>	<u>Actual 2017/18</u>	<u>Actual 2018/19</u>	<u>Budgeted 2019/20</u>	<u>Budgeted 2020/21</u>
State Sources	\$2,181,430	\$2,287,563	\$2,360,664	\$2,712,337
Interest & Rent	\$3,823	\$10,570	\$9,000	\$12,200
Other Revenue	\$1,150	\$1,286	\$0	\$2,300
Total Revenue	\$2,186,403	\$2,299,419	\$2,369,664	\$2,726,837
<u>Expenditures</u>				
Current - Public Works	\$480,115	\$362,815	\$833,620	\$602,242
Capital Outlay	\$739,993	\$223,695	\$134,825	\$981,550
Transfer Out	\$739,000	\$975,000	\$1,000,000	\$1,000,000
Total Expenditures	\$1,959,108	\$1,561,510	\$1,968,445	\$2,583,792
Change in Fund Balance	\$227,295	\$737,909	\$401,219	\$143,045
Beginning Fund Balance	\$884,574	\$1,111,868	\$1,849,777	\$2,250,996
Ending Fund Balance	\$1,111,868	\$1,849,777	\$2,250,996	\$2,394,041



Fund Balances

2020/21

LOCAL STREET FUND CHANGE IN FUND BALANCE

<u>Revenue</u>	<u>Actual 2017/18</u>	<u>Actual 2018/19</u>	<u>Budgeted 2019/20</u>	<u>Budgeted 2019/20</u>
State Sources	\$981,053	\$1,176,320	\$868,514	\$1,102,600
Interest & Rent	\$3,460	\$17,029	\$15,000	\$2,000
Other Revenue	\$1,605	\$755	\$0	\$0
Transfer In	\$739,000	\$975,000	\$1,000,000	\$1,000,000
Total Revenue	\$1,725,118	\$2,169,104	\$1,883,514	\$2,104,600
<u>Expenditures</u>				
Current - Public Works	\$454,348	\$525,677	\$567,154	\$712,129
Capital Outlay	\$75,680	\$899,345	\$1,520,800	\$775,000
Total Expenditures	\$530,028	\$1,425,022	\$2,087,954	\$1,487,129
Change In Fund Balance	\$1,195,090	\$744,082	(\$204,440)	\$617,471
Beginning Fund Balance	\$228,043	\$1,423,133	\$2,167,216	\$1,962,777
Ending Fund Balance	\$1,423,133	\$2,167,216	\$1,962,777	\$2,580,248



Fund Balances

2020/21

LIBRARY FUND CHANGE IN FUND BALANCE

<u>Revenue</u>	<u>Actual 2017/18</u>	<u>Actual 2018/19</u>	<u>Budgeted 2019/20</u>	<u>Budgeted 2020/21</u>
Taxes	\$843,652	\$862,905	\$896,806	\$927,479
State Sources	\$30,705	\$34,044	\$21,000	\$29,000
Other Revenue	\$47,233	\$53,507	\$50,500	\$46,200
Total Revenue	\$921,590	\$950,456	\$968,306	\$1,002,679
<u>Expenditures</u>				
Personnel Services	\$523,692	\$497,134	\$597,762	\$600,194
Pension-OPEB	\$152,045	\$173,095	\$208,553	\$155,249
Other Charges	\$153,041	\$146,131	\$172,002	\$149,502
Capital Outlay	\$74,875	\$51,231	\$90,000	\$95,000
Total Expenditures	\$903,653	\$867,591	\$1,068,317	\$999,945
Change in Fund Balance	\$17,937	\$82,865	(\$100,011)	\$2,734
Beginning Fund Balance	\$281,418	\$299,355	\$382,218	\$282,205
Ending Fund Balance	\$299,355	\$382,218	\$282,205	\$284,939



Fund Balances

2020/21

RUBBISH AND GARBAGE FUND CHANGE IN FUND BALANCE

<u>Revenue</u>	<u>Actual 2017/18</u>	<u>Actual 2018/19</u>	<u>Budgeted 2019/20</u>	<u>Budgeted 2020/21</u>
User Fees	\$1,736,611	\$1,744,592	\$1,737,000	\$1,744,000
Other Revenue	\$56,751	\$61,353	\$70,000	\$60,000
Interest & Rents	\$13,442	\$44,396	\$35,000	\$40,000
Total Revenue	\$1,806,804	\$1,850,341	\$1,842,000	\$1,844,000
<u>Expenditures</u>				
Debris Removal	\$58,532	\$83,860	\$71,145	\$43,122
Disposal	\$1,425,773	\$1,472,408	\$1,579,041	\$1,559,441
Landfill Post-Closure	(\$457,498)	\$422,996	\$180,000	\$185,000
Total Expenditures	\$1,041,240	\$2,004,998	\$1,830,186	\$1,787,563
Change In Fund Balance	\$765,564	(\$154,657)	\$11,814	\$56,437
Beginning Fund Balance	(\$649,601)	\$115,963	(\$38,694)	(\$26,880)
Ending Fund Balance	\$115,963	(\$38,694)	(\$26,880)	\$29,557



Fund Balances

2020/21

WATER / SEWER FUND CHANGE IN FUND BALANCE

<u>Revenue</u>	<u>Actual 2017/18</u>	<u>Actual 2018/19</u>	<u>Budgeted 2019/20</u>	<u>Budgeted 2020/21</u>
Charges for Service	\$17,187,158	\$16,855,465	\$17,115,606	\$17,151,533
Interest	\$38,301	\$103,759	\$52,005	\$55,550
Other Revenue	\$47,489	\$3,560	\$2,000	\$2,000
Transfer In	\$1,071,640	\$1,064,616	\$0	\$0
Total Revenue	\$18,344,588	\$18,027,400	\$17,169,611	\$17,209,083
<u>Expenditures</u>				
Personnel Services	\$864,785	\$840,134	\$927,297	\$1,056,860
Pension-OPEB	\$256,343	\$127,294	\$582,836	\$613,555
Supplies	\$196,025	\$136,908	\$232,170	\$223,500
Other Charges	\$11,514,314	\$11,812,672	\$12,511,809	\$15,688,347
Capital Outlay	\$3,668	(\$302)	\$0	\$0
Debt	\$318,763	\$298,201	\$254,344	\$254,844
Total Expenditures	\$13,153,898	\$13,214,907	\$14,548,456	\$17,896,349
Change in Fund Balance	\$5,190,690	\$4,812,493	\$2,621,155	(\$687,266)
Beginning Fund Balance	\$40,481,772	\$45,672,464	\$50,484,957	\$53,106,116
Ending Fund Balance	\$45,672,464	\$50,484,957	\$53,106,116	\$52,418,850

CAPITAL PROGRAM



Capital Improvement Program

2020/2021

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 \$5,000 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.

Fixed assets include equipment, computers and vehicles greater than \$5,000 in value expectancy of two years or more. Once purchased, all capital items are maintained in the inventory until they are disposed of. The purchasing of fixed assets shall be identified for purchase through the methods of emergency, replacement, or needed new. Each year changes are made to the capital improvement plan based upon these three criteria.

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 FY2020/21 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 FY2020/21 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 Purchase:

- Information Technology - \$50,000 for Computer System upgrades that will be recommended by the IT consultant.
- Water/Sewer Department – Open Truck - \$182,000.
- Police – Dog Warden – Vehicle Implements - \$9,000.
- Fire - Platform Fire Truck - \$1,250,000.

Building Projects:

- Court Building Fund
 - Replace Insufficient Lighting in the court - \$70,308.



Capital Improvement Program

2020/2021

- Fire Department
 - Replace Parking Lot in rear of the Fire Station - \$70,000.
- Parks
 - Miscellaneous Parks Improvements - \$30,000.

Construction Projects:

- Police – Locker Room Renovations - \$53,500.
- Major Streets – (202) Has Toepfer Reconstruction and 9 and 10 Mile Traffic Signal Modernization
- Local Streets – (203) Has concrete patching projects and storm sewer improvements.
- Water Department – (592-537) Has watermain replacement projects.

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.	Description	Proposed FY 20/21	Projected FY 21/22	Projected FY 22/23	Projected FY 23/24	Projected FY 24/25	Projected FY 25/26
City Hall / Citywide							
	Replace City Halls - Heating / Cooling units			\$152,000	\$152,000		
	Replace Carpet in Council Chambers		\$20,000				
101-299	Total Building / Grounds Improvement	\$0	\$20,000	\$152,000	\$152,000	\$0	\$0
Information Technology							
	Replacement of Computer				\$150,000		
	Computer System Upgrades		\$50,000				\$50,000
101-228	Total Information Technology Department	\$0	\$50,000	\$0	\$150,000	\$0	\$50,000
Audio Visual							
101-261	Total Audio Visual Department	\$0	\$0	\$0	\$0	\$0	\$0
Police Department							
	Replace generator		\$400,000				
	Locker Room Renovations	\$53,500					
	Replace Livescan Machine (fingerprint)- JAG Grant	\$23,775					
	Replace Motorola Radio Consoles	\$16,550					
	Replace Inefficient lighting - Court		\$70,308				
101-301	Total Police Department	\$93,825	\$470,308	\$0	\$0	\$0	\$0
Dog Warden							
	Vehicle implements	\$9,000					
101-430	Total Warden Department	\$9,000	\$0	\$0	\$0	\$0	\$0
Police - Drug Forfeiture							
265-335	Total Drug Forfeiture Fund	\$0	\$0	\$0	\$0	\$0	\$0

City of Eastpointe's Capital Improvement Plan

Fund / Dept.	Description	Proposed FY 20/21	Projected FY 21/22	Projected FY 22/23	Projected FY 23/24	Projected FY 24/25	Projected FY 25/26
Fire Department							
	Parking Lot Replacement - Rear	\$70,000					
	Repair damages area of terrazzo floor - In bay		\$14,666				
	Replace Radio Consoles	\$11,900					
	Replace One Emergency Siren	\$12,750					
	Renovate Fire Watch Room	\$9,800					
	Platform Fire Truck (T-1)	\$1,250,000					
	(1) Engine (E-1)				\$500,000		
101-336	Total Fire Department	\$1,354,450	\$14,666	\$0	\$500,000	\$0	\$0
Park & Trails							
	Misc. Park Improvements	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
	New exhaust system for garage		\$90,720				
101-58	Total Parks & Trails Department	\$30,000	\$120,720	\$30,000	\$30,000	\$30,000	\$0
Library Fund							
271-790	Total Library Fund	\$0	\$0	\$0	\$0	\$0	\$0
Court Building Fund							
436-901	Total Court Building Fund	\$0	\$0	\$0	\$0	\$0	\$0
Motor Pool Fund							
	(2) New service bays w/hoists	\$59,000	\$59,000				
	Clean/repair concrete floor - garage		\$69,000				
	Install emergency generator - garage		\$70,000				
	Paint interior of garage		\$35,000				
601-601	Total Motor Pool Fund	\$59,000	\$233,000	\$0	\$0	\$0	\$0

City of Eastpointe's Capital Improvement Plan

Fund / Dept.	Description	Proposed FY 20/21	Projected FY 21/22	Projected FY 22/23	Projected FY 23/24	Projected FY 24/25	Projected FY 25/26
Major Streets							
	Toefer Reconst - David to Kelly - Design	\$76,250					
	Construction Admin - Toefer Reconst.	\$228,750					
	Construction Cost - Toefer Reconst	\$305,000					
	9 Mile Reconst. - West City Limits to Gratiot, Design	\$151,000					
	9 Mile Reconst - Construction Costs		\$536,759				
	9 Mile Reconst - Construction Admin		\$443,603				
	9 Mile Reconst. - Gratiot to Tuscany		\$171,875				
	9 Mile Reconst. - Construction Cost			\$609,804			
	9 Mile Reconst - Construction Admin			\$503,970			
	Traffic Signal Modernization, 10 Mile. Match, Design and CE&I Cost	\$56,550					
	Traffic Signal Modernization, 9Mile. Match, Design and CE&I Cost	\$144,000					
	Traffic Signal Modernization, Kelly Road. Match, Design and CE&I Cost			\$90,000			
	Future Projects				\$800,000	\$800,000	\$800,000
164 202-901	Total Major Streets Fund	\$961,550	\$1,152,237	\$1,203,774	\$800,000	\$800,000	\$800,000
CBDG Infrastructure							
	Miscellaneous Capital	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
275-600	Total CBDG Fund	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Local Street Projects							
	Concrete Patching - Area 5 Construction Costs	\$600,000					
	Concrete Patching Area 5 - Const. Admin	\$72,000					
	Concrete Patching Area 5 - Design	\$28,000					
	Concrete Patching Area 6 - Construction Costs		\$600,000				
	Concrete Patching Area 6 - Const. Admin		\$72,000				
	Concrete Patching Area 6 - Design		\$28,000				
	Concrete Patching Area 7 - Construction Costs			\$600,000			
	Concrete Patching Area 7 - Const. Admin			\$72,000			
	Concrete Patching Area 7 - Design			\$28,000			
	Concrete Patching Area 8 - Construction Costs				\$600,000		

City of Eastpointe's Capital Improvement Plan

Fund / Dept.	Description	Proposed	Projected	Projected	Projected	Projected	Projected
		FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
203-901	Concrete Patching Area 8 - Const. Admin				\$72,000		
	Concrete Patching Area 8 - Design				\$28,000		
	Concrete Patching Area 9 - Construction Costs					\$600,000	
	Concrete Patching Area 9 - Const. Admin					\$72,000	
	Concrete Patching Area 9 - Design					\$28,000	
	Concrete Patching Area 10 - Construction Costs						\$600,000
	Concrete Patching Area 10 - Const. Admin						\$72,000
	Concrete Patching Area 10 - Design						\$28,000
	Total Local Street Projects	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000
Water / Sewer Fund							
165	Open Truck	\$182,000					
	MTU Replacement	\$2,800,000					
	Watermain and LSL replacement on Normandy, Stephens to 9 Mile	\$501,450	\$430,550				
	Watermain and LSL replacement on Agnes, Beechwood to Hayes	\$569,000					
	Lead Service Line replacement, Rein Street, 9 Mile to Toepfer	\$66,105					
	Lead Service Line replacement, Piper, 9 Mile to Toepfer	\$86,445					
	Watermain and LSL replacement on Brittany, Stephens to 9 Mile Road	\$910,000					
	Watermain and LSL replacement on Gascony, 9 Mile to Toepfer	\$921,000					
	Lead Service Line (LSL) replacement on Tuscany, Toepfer to 9 Mile.	\$420,000					
	Watermain and LSL replacement on Saxony, 10 Mile to Ash		\$1,100,000				
	9 Mile - WCL to Gratiot - Design	\$81,000					
	9 Mile - WCL to Gratiot - Construction Costs		\$1,620,000				
	9 Mile - WCL to Gratiot - Construction Admin		\$243,000				
	9 Mile - Gratiot to Tuscany - Design		\$109,275				
	9 Mile - Gratiot to Tuscany - Construction Cost			\$2,185,500			
	9 Mile - Gratiot to Tuscany - Construction Admin			\$327,825			
	9 Mile - Tuscany to Kelly - Design, Construction and Inspection				\$2,022,500		
	Water Reservoir Rehabilitation - Design						\$ 150,000
	Water Reservoir Rehabilitation - Construction Cost						\$ 2,750,000
	Water Reservoir Rehabilitation - Construction Admin						\$ 200,000
	Lambrecht-Stephens to Ash				\$1,519,000		
	Lambrecht-Stephens to Forest				\$210,000		

City of Eastpointe's Capital Improvement Plan

Fund / Dept.	Description	Proposed FY 20/21	Projected FY 21/22	Projected FY 22/23	Projected FY 23/24	Projected FY 24/25	Projected FY 25/26
592-537	Beechwood, Juliana to Toepfer		\$730,000				
	Jacob, Gratiot to Beechwood		\$418,000				
	Sprenger, Gratiot to Universal			\$660,000			
	Kelly east, 9 Mile to Mott					\$1,148,000	
	Lincoln, Gratiot to Beechwood					\$645,000	
	Schroeder, Toepfer to Oak					\$590,000	
	Couzens, Gratiot to Virginia					\$354,000	
	Total Water Department	\$6,537,000	\$4,650,825	\$3,173,325	\$3,751,500	\$2,737,000	\$3,100,000
166	TV/Clean - W.Gratiot - 9 Mile to 10 Mile		\$375,000				
	Design - W. Gratiot - 9 Mile to 10 Mile		\$11,000				
	Construction Admin - W. Gratiot 9 Mile to 10 Mile		\$59,000				
	Sewer Lines and Structure Rehab.		\$500,000				
	Construction Admin - Sewer Lines and Structure		\$75,000				
	Sewer Rehab. - W. Gratiot - 9 Mile -10 Mile, Design		\$50,000				
	Sewer Rehab. - W. Gratiot - 9 Mile-10 Mile, Const			\$1,000,000			
	Sewer Rehab. - W. Gratiot - 9 Mile-10 Mile, Const Admin			\$150,000			
	TV/Clean - W.Virg/Red, 8 Mile to 9 Mile, Design		\$11,500				
	TV/Clean - W.Virg/Red, 8 Mile to 9 Mile, Construct.			\$400,000			
	TV/Clean - W.Virg/Red, 8 Mile to 9 Mile, Construct Admin			\$63,000			
	Sewer Rehab-W.Virg/Red, 8 Mile to 9 Mile Design			\$42,500			
	Sewer Rehab-W.Virg/Red, 8 Mile to 9 Mile Construct				\$850,000		
	Sewer Rehab-W.Virg/Red, 8 Mile to 9 Mile Construct Admin		\$119,000				
	TV/Clean - Virginia/Gratiot to Schroeder, Toepfer Design		\$12,000				
	TV/Clean - Virginia/Gratiot to Schroeder, Toepfer Construct		\$420,000				
	TV/Clean - Virginia/Gratiot to Schroeder, Toepfer Construct Admin		\$66,000				
	Sewer Rehab-Virginia/Gratiot to Schroeder, Toepfer Design		\$42,500				
	Sewer Rehab-Virginia/Gratiot to Schroeder, Toepfer Construct			\$850,000			
	Sewer Rehab-Virginia/Gratiot to Schroeder, Toepfer Construct Admin			\$119,000			
	TV/Clean - Gratiot to Schroeder, Norton to 10-Design		\$12,000				
	TV/Clean - Gratiot to Schroeder, Norton to 10-Construct			\$420,000			
	TV/Clean - Gratiot to Schroeder, Norton to 10-Construct Admin			\$66,000			
	Sewer Rehab - Gratiot to Schroeder, Norton to 10 - Design			\$42,500			

City of Eastpointe's Capital Improvement Plan

Fund / Dept.	Description	Proposed	Projected	Projected	Projected	Projected	Projected
		FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
592-538	Sewer Rehab - Gratiot to Schroeder, Norton to 10 - Construct				\$850,000		
	Sewer Rehab - Gratiot to Schroeder, Norton to 10 - Construct Admin				\$119,000		
	TV/Clean - 8 Mile to Toepfer, Redmond to Kelly - Design			\$18,000			
	TV/Clean - 8 Mile to Toepfer, Redmond to Kelly - Construct				\$300,000		
	TV/Clean - 8 Mile to Toepfer, Redmond to Kelly - Construct Admin				\$47,000		
	Sewer Rehab - 8 Mile to Toepfer, Redmond to Kelly - Design				\$42,500		
	Sewer Rehab - 8 Mile to Toepfer, Redmond to Kelly - Construct					\$850,000	
	Sewer Rehab - 8 Mile to Toepfer, Redmond to Kelly - Construct Admin					\$119,000	
	Total Sewer Department	\$0	\$1,753,000	\$3,171,000	\$2,208,500	\$969,000	\$0
	Total Water/Sewer Fund	\$6,537,000	\$6,403,825	\$6,344,325	\$5,960,000	\$3,706,000	\$3,100,000
	TOTAL	\$9,944,825	\$9,364,756	\$8,630,099	\$8,492,000	\$5,436,000	\$4,850,000

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Account	Description	Proposed FY 20/21	Projected FY 21/22	Projected FY 22/23	Projected FY 23/24	Projected FY 24/25	Projected FY 25/26
FUNDING SOURCES							
General Fund		\$1,487,275	\$675,694	\$182,000	\$832,000	\$30,000	\$50,000
Major Street Fund		\$961,550	\$1,152,237	\$1,203,774	\$800,000	\$800,000	\$800,000
Local Street Fund		\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000
Court Building Fund		\$0	\$0	\$0	\$0	\$0	\$0
Water / Sewer Fund		\$6,537,000	\$6,403,825	\$6,344,325	\$5,960,000	\$3,706,000	\$3,100,000
Drug Forfeiture Fund		\$0	\$0	\$0	\$0	\$0	\$0
Library Fund		\$0	\$0	\$0	\$0	\$0	\$0
Motor Pool		\$59,000	\$233,000	\$0	\$0	\$0	\$0
CBDG Infrastructure Fund		\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Total of Funding Sources		\$9,944,825	\$9,364,756	\$8,630,099	\$8,492,000	\$5,436,000	\$4,850,000

DEBT PROGRAMS



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 repayment for construct a replacement city hall in 2007-2008.

2020 Equalized Assessed Valuation	<u>\$678,639,400</u>
X 10% = Legal Debt Limit	<u>\$ 67,863,940</u>
Less 6/30/2020 Debt Obligation	<u>\$ 2,935,000</u>
Legal Debt Margin remaining	<u>\$ 64,928,940</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.



Debt Management Program

2020/21

- 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

2020/21

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- **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.**

**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
<http://www.cityofeastpointe.net/>



Census 2010 Population:
32,442

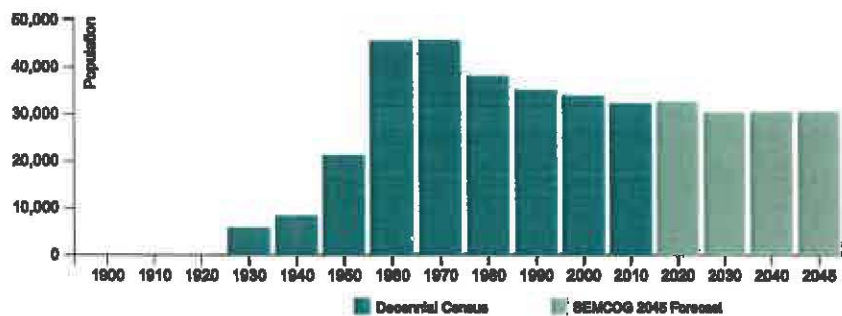
Area: 5 square miles

[VIEW COMMUNITY EXPLORER MAP](#)

Population and Households

Link to American Community Survey (ACS) Profiles: **Select a Year** 2014-2018 ▾ **Social | Demographic**
Population and Household Estimates for Southeast Michigan, 2019

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 incorporated in 1924 from part of Erin Township. Population numbers not available prior to 1924 as area was part of Erin Township.

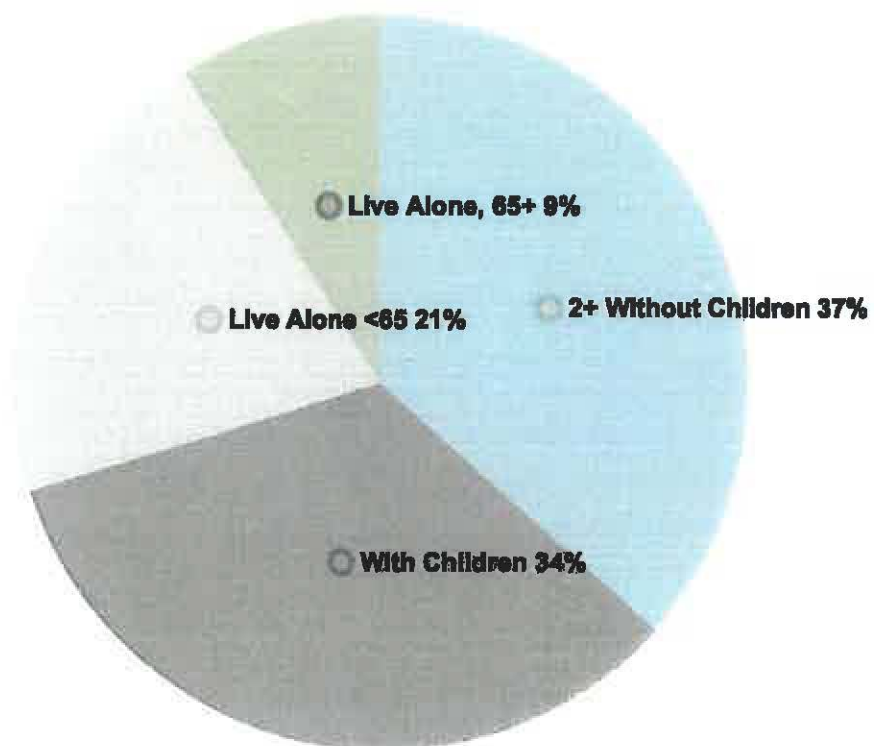
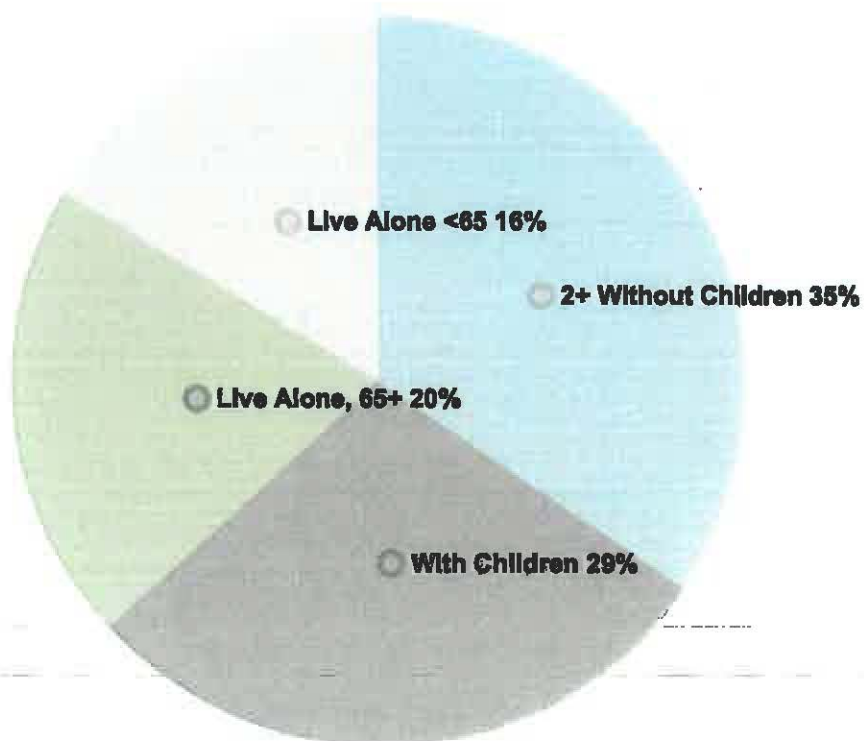
Population and Households

Population and Households	Census 2010	Change 2000-2010	Pct Change 2000-2010	SEMCOG Jul 2019	SEMCOG 2045
Total Population	32,442	-1,635	-4.8%	32,013	30,843
Group Quarters Population	21	-58	-73.4%	20	24
Household Population	32,421	-1,577	-4.6%	31,993	30,819
Housing Units	13,796	-169	-1.2%	13,642	-
Households (Occupied Units)	12,557	-1,038	-7.6%	12,710	13,005
Residential Vacancy Rate	9.0%	6.3%	-	6.8%	-
Average Household Size	2.58	0.08	-	2.52	2.37

Source: U.S. Census Bureau, SEMCOG Population and Household Estimates, and SEMCOG 2045 Regional Development Forecast

Components of Population Change

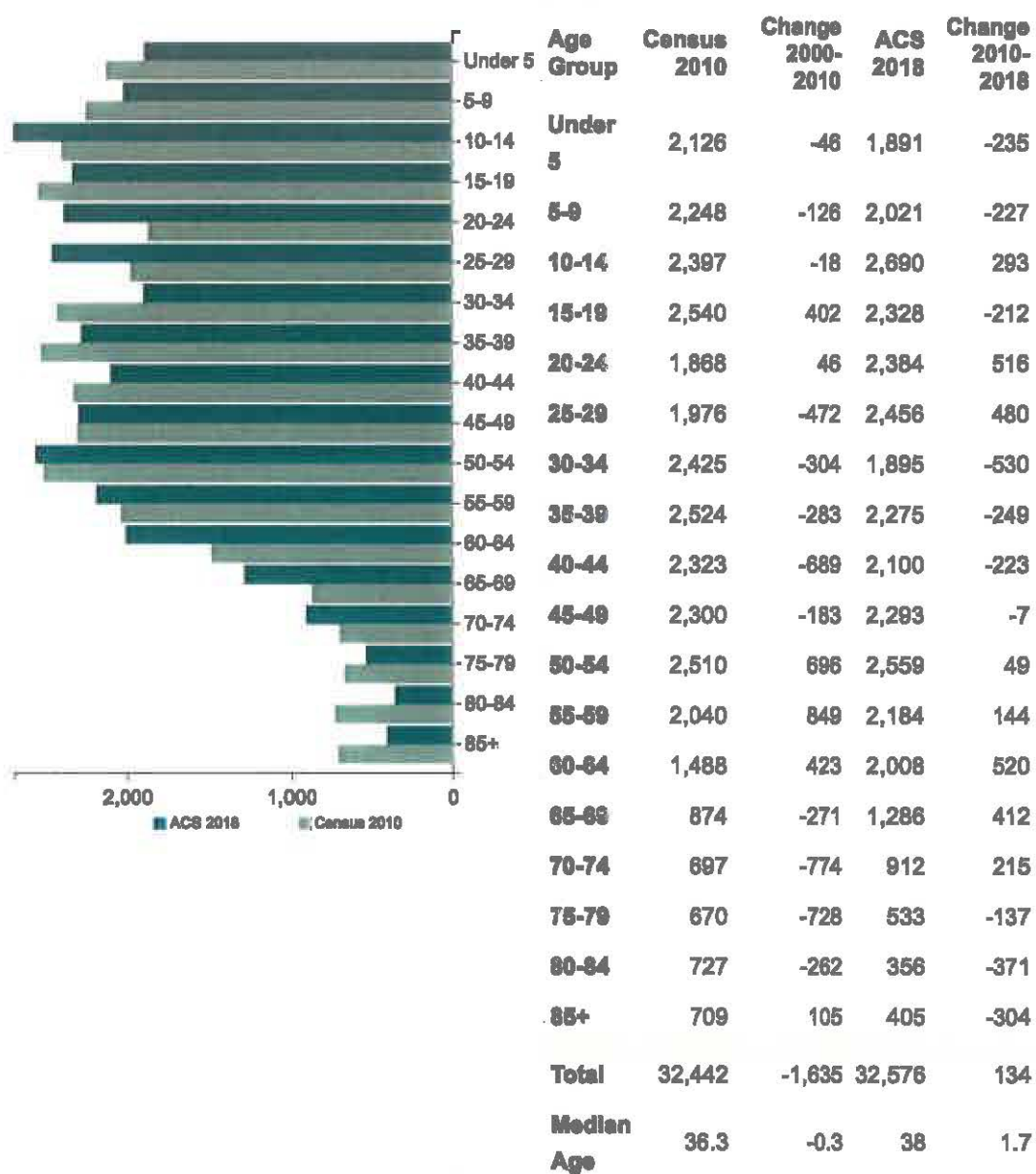
Components of Population Change	2000-2005 Avg.	2006-2010 Avg.	2011-2018 Avg.	Source: Michigan Department of Community Health Vital Statistics, U.S. Census Bureau, and SEMCOG
Natural Increase (Births - Deaths)	56	60	65	
Births	504	405	423	
Deaths	448	345	358	
Net Migration (Movement In - Movement Out)	-174	-269	-105	
Population Change (Natural Increase + Net Migration)	-118	-209	-40	

Household Types**ACS
2018****SEMOG
2045**

Household Types	Census 2010	ACS 2018	Change 2010-2018	Pct Change 2010-2018	SEMCOG 2045
With Seniors 65+	2,963	2,735	-228	-7.7%	5,559
Without Seniors	9,594	9,748	154	1.6%	7,446
Live Alone, 65+	1,345	1,138	-207	-15.4%	2,651
Live Alone, <65	2,263	2,580	317	14%	2,127
2+ Persons, With children	4,382	4,186	-196	-4.5%	3,733
2+ Persons, Without children	4,567	4,579	12	0.3%	4,494
Total Households	12,557	12,483	-74	-0.6%	13,005

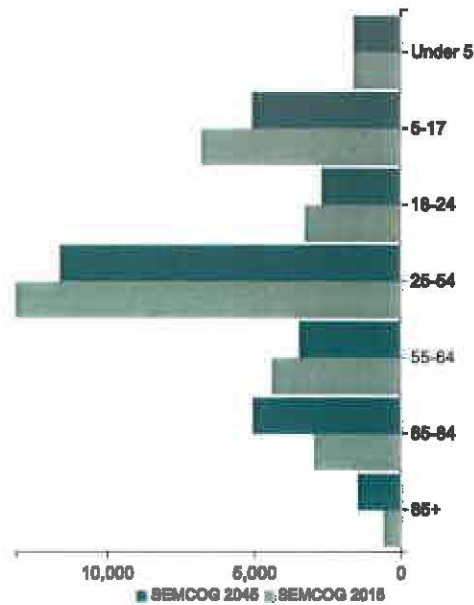
Source: U.S. Census Bureau, Decennial Census, 2014-2018 American Community Survey 5-Year Estimates, and SEMCOG 2045 Regional Development Forecast

Population Change by Age, 2010-2018



Source: U.S. Census Bureau, Decennial Census, and 2014-2018 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	2,845	2,885	2,870	-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 2018	Change 2010-2018	Pct Change 2010-2018	SEMOG 2045
60 and over	5,165	5,500	335	6.5%	8,117
65 and over	3,677	3,492	-185	-5%	6,496
65 to 84	2,968	3,087	119	4%	5,037
85 and Over	709	405	-304	-42.9%	1,459
Under 18	8,339	8,100	-239	-2.9%	6,852
5 to 17	6,213	6,209	-4	-0.1%	5,057
Under 5	2,126	1,891	-235	-11.1%	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, 2014-2018 American Community Survey 5-Year Estimates, and SEMCOG 2045 Regional Development Forecast

Race and Hispanic Origin

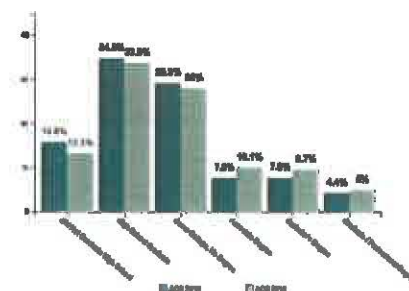
Race and Hispanic Origin	Census 2010	Percent of Population 2010	ACS 2018	Percent of Population 2018	Percentage Point Change 2010-2018
Non-Hispanic	31,765	97.9%	32,001	98.2%	0.3%
White	20,898	64.4%	14,339	44%	-20.4%
Black	9,503	29.3%	15,938	48.9%	19.6%
Asian	346	1.1%	224	0.7%	-0.4%
Multi-Racial	838	2.6%	660	2%	-0.6%
Other	180	0.6%	840	2.6%	2%
Hispanic	677	2.1%	575	1.8%	-0.3%
Total	32,442	100%	32,576	100%	0%

Source: U.S. Census Bureau, Decennial Census, and 2014-2018 American Community Survey 5-Year Estimates

Highest Level of Education

Highest Level of Education*	ACS 2010	ACS 2018	Percentage Point Chg 2010-2018
Did Not Graduate High School	15.9%	13.3%	-2.6%
High School Graduates	34.8%	33.8%	-1%
Some College, No Degree	29.3%	28%	-1.2%
Associate Degree	7.8%	10.1%	2.3%
Bachelor's Degree	7.9%	9.7%	1.9%
Graduate / Professional Degree	4.4%	5%	0.7%

* Population age 25 and over

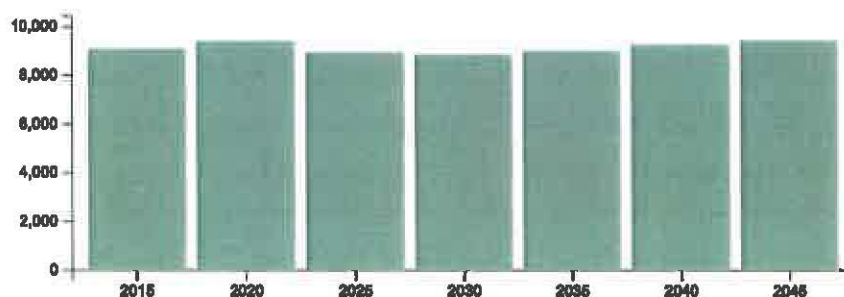


Source: U.S. Census Bureau, 2008-2010 and 2014-2018 American Community Survey 5-Year Estimates

Economy & Jobs

Link to American Community Survey (ACS) Profiles: **Select a Year** 2014-2018 ▾ **Economic**

Forecasted Jobs



Source: SEMCOG 2045 Regional Development Forecast

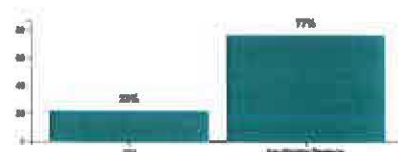
Forecasted Jobs by Industry Sector

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	1,138	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	18,288
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%

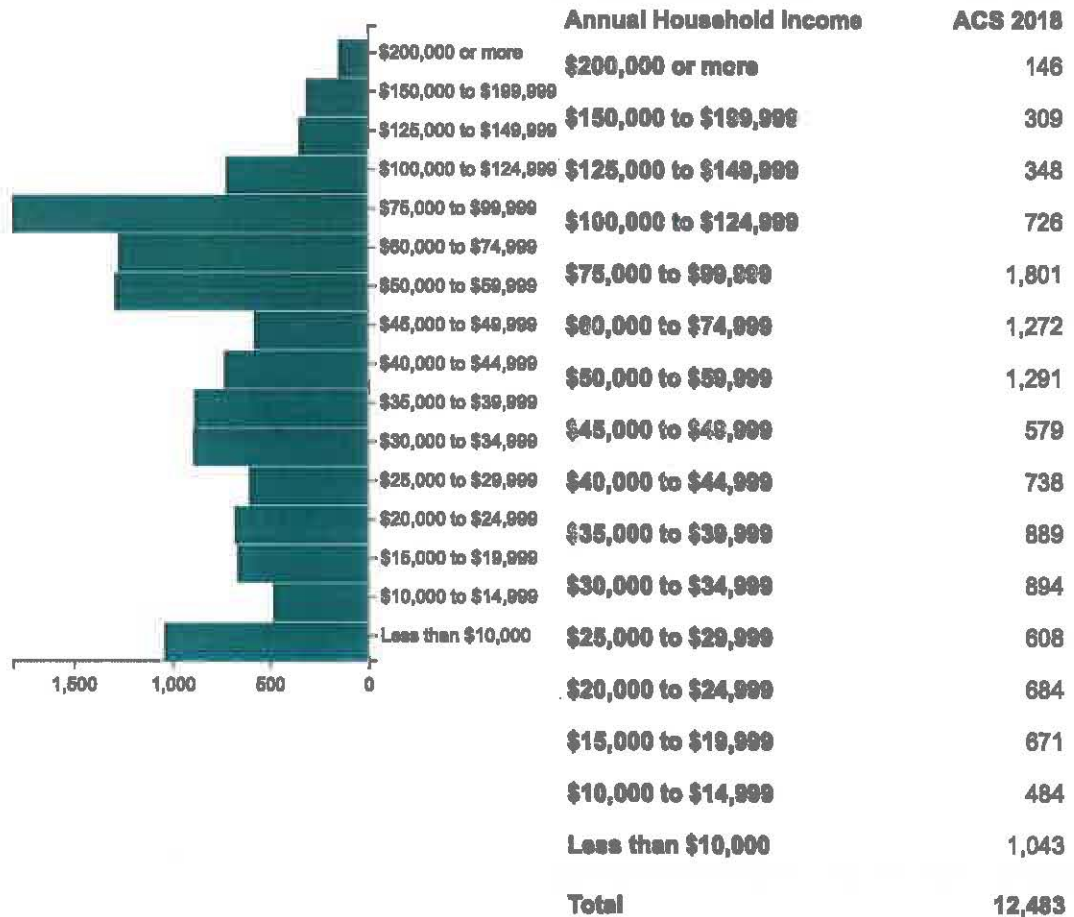
Source: U.S. Census Bureau - 2012-2016 CTPP/ACS Commuting Data and Commuting Patterns in Southeast Michigan

Household Income

Income (in 2018 dollars)	ACS 2010	ACS 2018	Change 2010-2018	Percent Change 2010-2018
Median Household Income	\$52,001	\$46,601	\$-5,400	-10.4%
Per Capita Income	\$24,282	\$22,328	\$-1,954	-8%

Source: U.S. Census Bureau; 2006-2010 and 2014-2018 American Community Survey 5-Year Estimates

Annual Household Income



Source: U.S. Census Bureau, 2014-2018
American Community Survey 5-Year
Estimates

Poverty

Poverty	ACS 2010	% of Total (2010)	ACS 2018	% of Total (2018)	% Point Chg 2010-2018
Persons in Poverty	4,242	12.9%	5,646	17.4%	4.5%
Households in Poverty	1,414	10.9%	1,881	15.1%	4.2%

Source: U.S. Census Bureau, 2006-2010 and 2014-2018 American Community Survey 5-Year Estimates

Housing

Link to American Community Survey (ACS) Profiles: **Select a Year** 2014-2018 ▾ **Housing**

Building Permits 2000 - 2020

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	0	0	0	0
2000 to 2020 totals	72	0	0	0	72	72	0

Source: SEMCOG Development

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

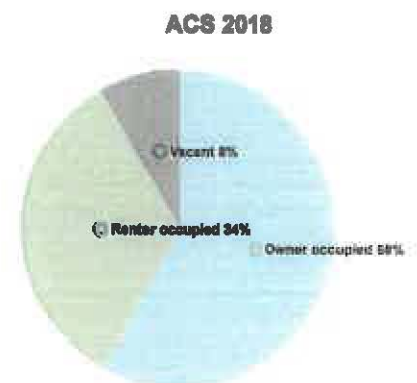
Housing Types

Housing Type	ACS 2010	ACS 2018	Change 2010-2018	New Units Permitted Since 2018
Single Unit	12,509	12,195	-314	0
Multi-Unit	1,271	1,406	135	0
Mobile Homes or Other	73	18	-55	0
Total	13,853	13,619	-234	0
Units Demolished				-2
Net (Total Permitted Units - Units Demolished)				-2

Source: U.S. Census Bureau, 2006-2010 and 2014-2018 American Community Survey 5-Year Estimates, SEMCOG Development

Housing Tenure

Housing Tenure	Census 2010	ACS 2018	Change 2010-2018
Owner occupied	9,802	7,911	-1,891
Renter occupied	2,755	4,572	1,817
Vacant	1,239	1,136	-103
Seasonal/migrant	22	6	-16
Other vacant units	1,217	1,130	-87
Total Housing Units	13,796	13,619	-177



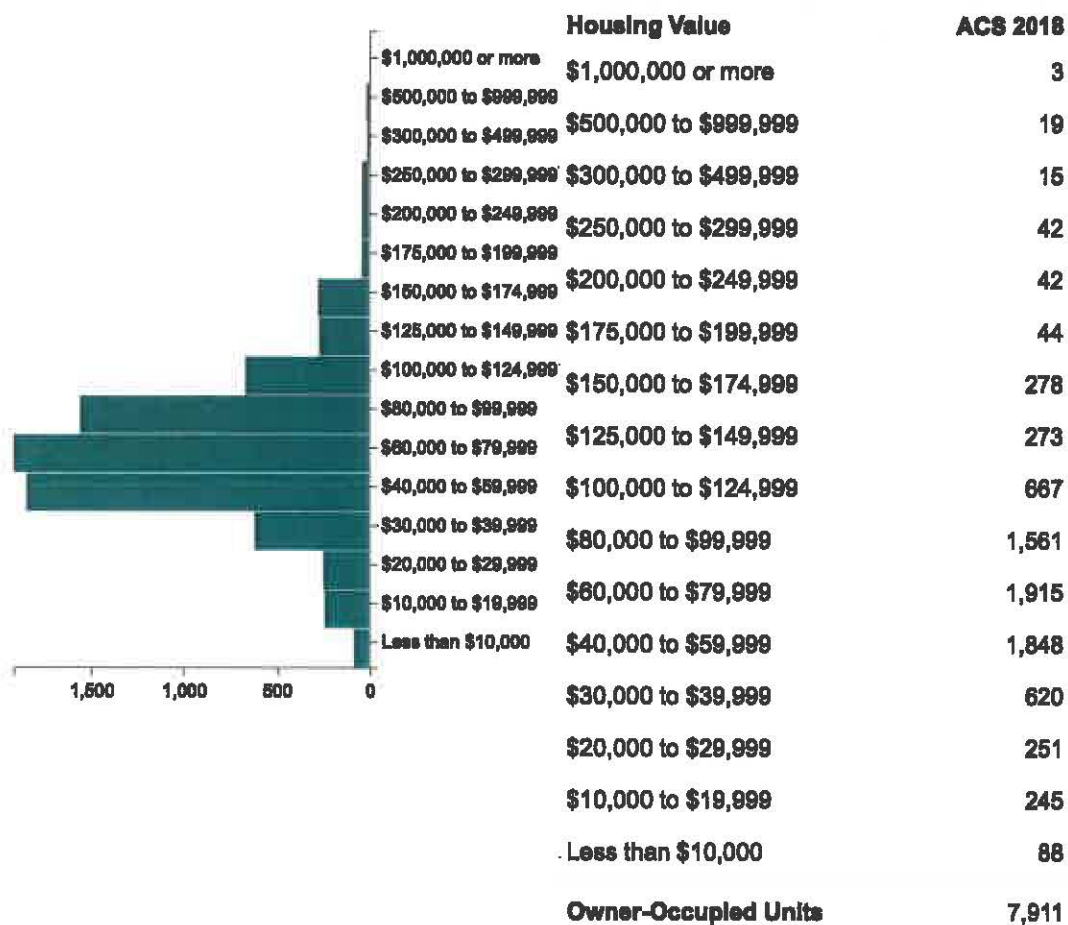
Source: U.S. Census Bureau, 2006-2010 and 2014-2018 American Community Survey 5-Year Estimates

Housing Value and Rent

Housing Value (In 2018 dollars)	ACS 2010	ACS 2018	Change 2010-2018	Percent Change 2010-2018
Median housing value	\$129,684	\$69,100	\$-60,584	-46.7%
Median gross rent	\$1,102	\$1,058	\$-44	-4%

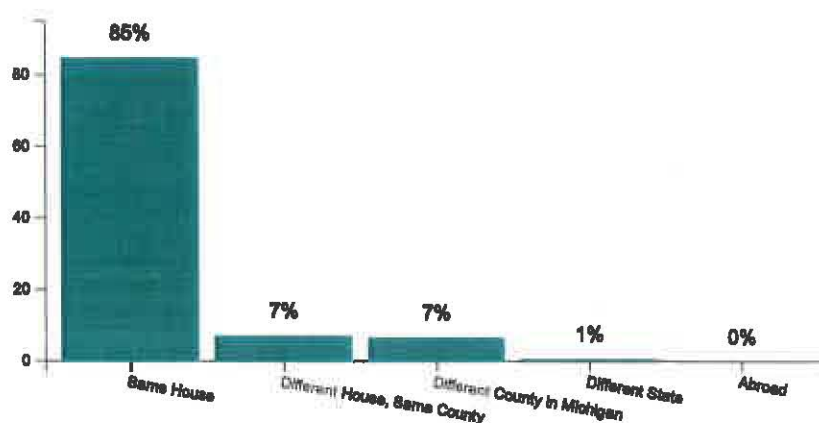
Source: U.S. Census Bureau, Census 2000, 2006-2010 and 2014-2018 American Community Survey 5-Year Estimates

Housing Value



Source: U.S. Census Bureau, 2014-2018 American Community Survey 5-Year Estimates

Residence One Year Ago *



* This table represents persons, age 1 and over, living in City of Eastpointe from 2011-2018. The table does not represent person who moved out of City of Eastpointe from 2011-2018.

Source: U.S. Census Bureau, 2014-2018 American Community Survey 5-Year Estimates

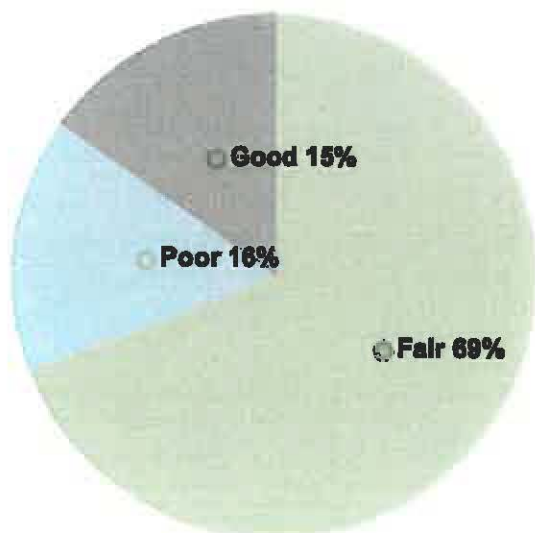
Transportation

Miles of public road (Including boundary roads): 113

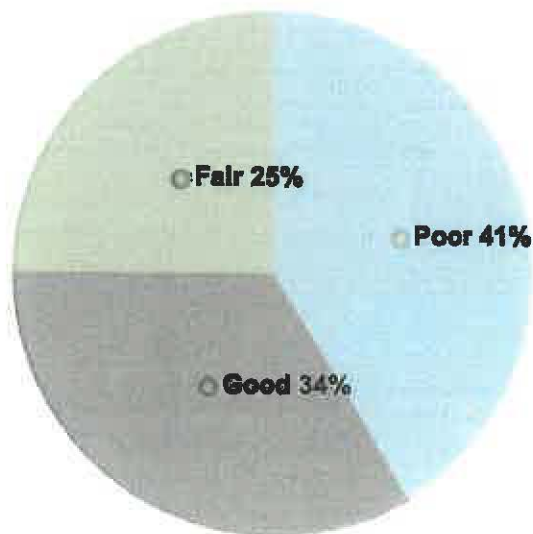
Source: Michigan Geographic Framework

Pavement Condition (In Lane Miles)

**Past Pavement Conditions
2007**



**Current Pavement Conditions
2018 - 2019**



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

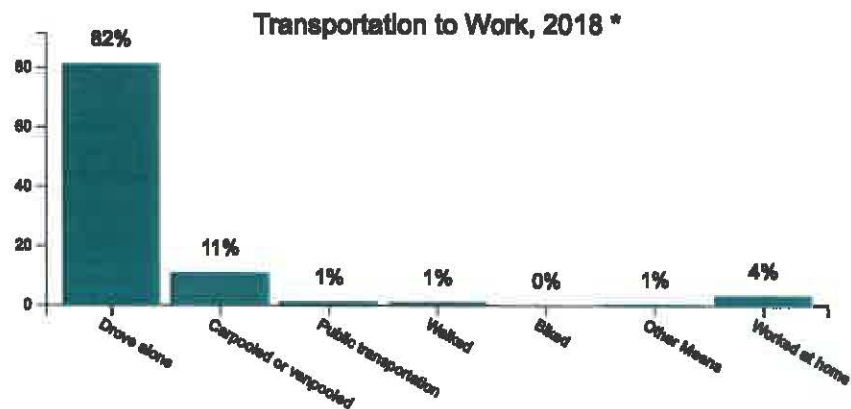
Bridge Status	Percent Point Chg 2008-2010
Open	-
Open with Restrictions	-
Closed*	-
Total Bridges	0.0%
Deficient Bridges	-

* 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 2018	% of Total (ACS 2018)	% Point Chg 2010- 2018
Drove alone	12,139	85.3%	11,516	81.5%	-3.8%
Carpooled or vanpooled	1,292	9.1%	1,597	11.3%	2.2%
Public transportation	114	0.8%	211	1.5%	0.7%
Walked	217	1.5%	180	1.3%	-0.2%
Biked	0	0%	19	0.1%	0.1%
Other Means	238	1.7%	87	0.8%	-1.1%
Worked at home	232	1.6%	512	3.6%	2%
Resident workers age 16 and over	14,232	100.0%	14,122	100.0%	0.0%

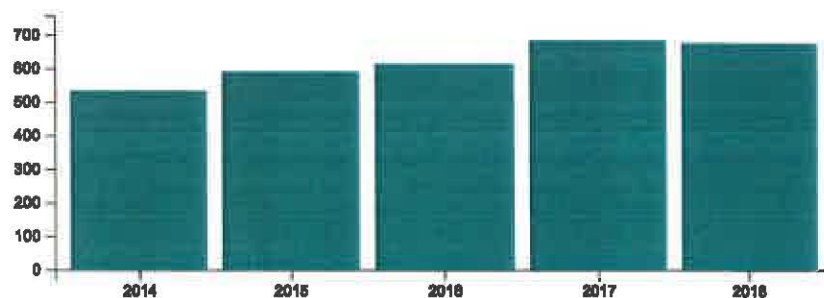
Source: U.S. Census Bureau, 2006-2010 and 2014-2018 American Community Survey 5-Year Estimates

Mean Travel Time to Work

Mean Travel Time To Work	ACS 2010	ACS 2018	Change 2010-2018
For residents age 16 and over who worked outside the home	24.2 minutes	24.4 minutes	0.2 minutes

Source: U.S. Census Bureau, 2006-2010 and 2014-2018 American Community Survey 5-Year Estimates

Crashes, 2014-2018



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	2014	2015	2016	2017	2018	Percent of Crashes 2014 - 2018
<u>Fatal</u>	2	1	3	2	1	0.3%
<u>Serious Injury</u>	11	11	8	10	14	1.7%
<u>Other Injury</u>	96	106	128	159	147	20.4%
<u>Property Damage Only</u>	428	477	479	517	518	77.6%
<u>Total Crashes</u>	537	595	618	688	680	100%

Crashes by Type

Crashes by Type	2014	2015	2016	2017	2018	Percent of Crashes 2014 - 2018
<u>Head-on</u>	9	10	9	12	10	1.6%
<u>Angle or Head-on/Left-turn</u>	147	186	151	177	191	27.3%
<u>Rear-End</u>	136	157	170	175	204	27%
<u>Sideswipe</u>	106	123	130	144	129	20.3%
<u>Single Vehicle</u>	49	45	51	63	45	8.1%
<u>Backing</u>	N/A	0	12	33	36	2.6%
<u>Other or Unknown</u>	90	74	95	84	65	13.1%

Crashes by Involvement

Crashes by Involvement	2014	2015	2016	2017	2018	Percent of Crashes 2014 - 2018
<u>Red-light Running</u>	9	13	14	14	13	2%
<u>Lane Departure</u>	78	65	71	108	77	12.8%
<u>Alcohol</u>	36	24	37	36	34	5.4%
<u>Drugs</u>	7	11	12	19	6	1.8%
<u>Deer</u>	0	0	0	0	1	0%
<u>Train</u>	0	0	0	0	0	0%
<u>Commercial Truck/Bus</u>	16	14	20	20	22	3%
<u>School Bus</u>	3	1	3	5	2	0.4%
<u>Emergency Vehicle</u>	2	9	5	5	3	0.8%
<u>Motorcycle</u>	10	8	8	11	8	1.4%
<u>Intersection</u>	154	235	247	277	212	36.1%
<u>Work Zone</u>	4	2	2	17	8	1.1%
<u>Pedestrian</u>	8	15	12	16	8	1.9%
<u>Bicyclist</u>	9	12	17	15	11	2.1%
<u>Distracted Driver</u>	0	0	8	30	24	2%
<u>Older Driver (65 and older)</u>	79	77	75	109	125	14.9%
<u>Young Driver (16 to 24)</u>	173	179	191	203	213	30.8%

High Frequency Intersection Crash Rankings

Local Rank	County Rank	Region Rank	Intersection	Annual Avg 2014-2018
1	134	504	<u>8 Mile Rd @ Gratiot Ave</u>	18.8
2	162	614	<u>Gratiot Ave @ 9 Mile Rd E</u>	17
3	221	861	<u>Gratiot Ave @ 10 Mile Rd</u>	14.4
4	302	1,310	<u>Gratiot Ave @ 10 Mile Rd</u>	11.2
5	339	1,488	<u>Gratiot Ave @ 9 Mile Rd E</u>	10.4
6	398	1,856	<u>10 Mile Rd @ Hayes Ave</u>	9
7	465	2,179	<u>10 Mile Rd @ Cole St</u>	8
8	614	3,188	<u>9 Mile Rd E @ Beaconsfield Ave</u>	6
9	656	3,475	<u>10 Mile Rd @ Brittany Ave</u>	5.6
10	656	3,475	<u>Gratiot Ave @ Stephens Dr</u>	5.6

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	Annual Avg 2014-2018
1	35	83	<u>9 Mile Rd E</u>	Gratiot Ave - Kelly Rd	59
2	70	196	<u>10 Mile Rd</u>	Hayes Ave - Gratiot Ave	46
3	108	322	<u>10 Mile Rd</u>	Gratiot Ave - Kelly Rd	38.4
4	156	496	<u>Gratiot Ave</u>	10 Mile Rd - Frazho Rd	31.6
5	250	901	<u>Gratiot Ave</u>	Toepfer Dr - 9 Mile Rd E	24.2
6	331	1,289	<u>9 Mile Rd E</u>	Kelly Rd - Beaconsville Rd	20
7	331	1,289	<u>Gratiot Ave</u>	10 Mile Rd - Frazho Rd	20
8	349	1,385	<u>10 Mile Rd</u>	Kelly Rd - 10 Mile/W I 94 Ramp	19.2
9	357	1,459	<u>Gratiot Ave</u>	9 Mile Rd E - Stephens Dr	18.6
10	363	1,475	<u>Gratiot Ave</u>	Stephens Dr - 10 Mile Rd	18.4

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

Environment

SEMCOG 2015 Land Use

SEMCOG 2015 Land Use	Acres	Percent
Single-Family Residential	1,884.3	57.6%
Multi-Family Residential	63.1	1.9%
Retail	134.1	4.1%
Office	27	0.8%
Hospitality	18.1	0.6%
Medical	11.7	0.4%
Institutional	157.4	4.8%
Industrial	16.2	0.5%
Agricultural	3.7	0.1%
Recreation / Open Space	63.5	1.9%
Cemetery	0	0%
Parking	22.5	0.7%
Extractive	0	0%
TCU	820.5	25.1%
Vacant	49.1	1.5%
Water	0.9	0%
Total	3,272.1	100%

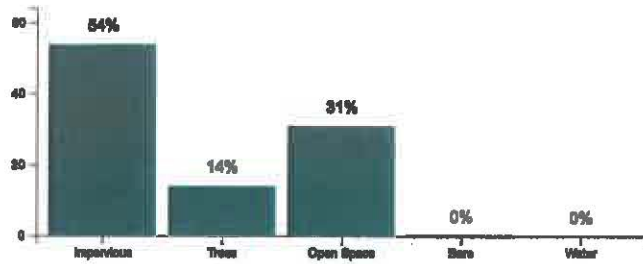
Note: Land Cover was derived from SEMCOG's 2010 Leaf off Imagery.

Source: SEMCOG

SEMCOG Land Cover in 2010

Source Data

SEMCOG - Detailed Data



Type	Description	Acres	Percent
Impervious	buildings, roads, driveways, parking lots	1,771	54.1%
Trees	woody vegetation, trees	468.6	14.3%
Open Space	agricultural fields, grasslands, turfgrass	1,021.4	31.2%
Bare	soil, aggregate piles, unplanted fields	10.2	0.3%
Water	rivers, lakes, drains, ponds	0.9	0%
Total Acres		3,272.1	



Supplemental Data-Employee Benefit Summary

2020/21

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

FY21 ANNUAL BUDGETED FRINGE BENEFITS

Name	Class	Dept		Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium
RICH KIM	CLERK	CLERKS	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
Subtotal				\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
Total Annual Premiums				\$ 22,329				\$ 2,330
		101-262-		723.000			724.000	
ROSS HEATHER	CLERK	CLERKS	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 132
Subtotal				\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 132
Total Annual Premiums				\$ 17,939				\$ 1,397
		101-215-		723.000			724.000	
AMALFITANO ASHLEY	CLERK	COURT	2P	\$ 4,800	Opt-Out	\$ 1,086	\$ 180	\$ 132
BARNEY CHRISTY	CLERK	COURT	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
BASS PAULA	CLERK	COURT		\$ 4,800	Opt-Out	\$ -	\$ -	\$ 132
GERDS CARL	DEPT HE	COURT	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 264
GREEN CHARLES	SUPV	COURT	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
HACKSTOCK KATIE	CLERK	COURT	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
HADDAD MARINA	CLERK	COURT	F	\$ 4,800	Opt-Out	\$ 1,899	\$ 298	\$ 132
HAYDETT KAREN	DEPT HE	COURT	1P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 264
JARCEWSKI ANTONINA	CLERK	COURT		\$ 4,800	Opt-Out	\$ -	\$ -	\$ 132
MESSINA JAMES	DEPT HE	COURT	F	\$ 14,439	\$ 3,500	\$ 1,899	\$ 298	\$ 264
OWENS CEDRIC	SUPV	COURT	F	\$ 4,800	Opt-Out	\$ 1,899	\$ 298	\$ 198
TERENZI HEIDI	SUPV	COURT	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 198
WILLIAMS TONIKA	SUPV	COURT	1P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 132
Subtotal				\$ 137,612	\$ 24,500	\$ 14,653	\$ 2,330	\$ 2,112
Total Annual Premiums				\$ 162,112				\$ 19,095
		101-136-		723.000			724.000	
McKEAN ROSE ANN	CLERK	BUILD	1P	\$ 6,904	\$ 1,750	\$ 1,086	\$ 180	\$ 132
PEACOCK-NASH SHARI	SUPV	BUILD	2P	\$ 4,800	Opt-Out	\$ 1,086	\$ 180	\$ 198
TAYLOR CHERYL	CLERK	BUILD	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 132
VAN HAAREN MARY	DEPT HE	BUILD	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 264
NEW BUILDING OFFICIAL	DEPT HE	BUILD	2P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 132
Subtotal				\$ 47,485	\$ 10,500	\$ 4,885	\$ 809	\$ 858
Total Annual Premiums				\$ 57,985				\$ 6,552
		101-371-		723.000			724.000	
SCHULTE DEBRA	SUPV	BUILD	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 198
Subtotal				\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 198
Total Annual Premiums				\$ 17,939				\$ 1,463
		101-372-		723.000			724.000	
ABRAHAM JOSE	DEPT HE	PWS	2P	\$ 4,800	Opt-Out	\$ -	\$ -	\$ 264
APLEY CAROL	SUPV	PWS	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 198
PAOLUCCI DARIN	CLERK	PWS	1P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 198
CONKLIN HUGE	LABOR	PWS	F	\$ 4,800	Opt-Out	\$ 1,899	\$ 298	\$ 132
JABLWAY DREW	LABOR	PWS	1P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 132
JULLIAN JOHN	LABOR	PWS	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
KACIR ELIJOTT	LABOR	PWS	1P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 132
LOFFREDI DOMINICK	LABOR	PWS	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
NOWICKI FREDERICK	LABOR	PWS	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 132
OSTROLENCKI KENNETH	LABOR	PWS	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
PHILLIPS MICHAEL	LABOR	PWS	1P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 132
SHIRKEY JAMES	LABOR	PWS	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 132
THEOBALD BRIAN	LABOR	PWS	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
WARD RONALD	LABOR	PWS	2P	\$ 4,800	Opt-Out	\$ 1,086	\$ 180	\$ 132

FY21 ANNUAL BUDGETED FRINGE BENEFITS

Name	Class	Dept			Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium
WOLGAST	SHAUN	LABOR	PWS	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
Subtotal					\$ 179,479	\$ 35,000	\$ 17,910	\$ 2,869	\$ 2,244
Total Annual Premiums					\$ 214,479				\$ 23,023
		592-536-			723.000		724.000		
DIEGEL	LENA	CLERK	WS	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 132
GORALSKI	KELLY	CLERK	WS-FINANC	1P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 132
PSZONKA	KRISTAL	CLERK	WS-FINANC	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
THOMAS	VERONICA	CLERK	WS-FINANC	2P	\$ 4,800	Opt-Out	\$ 1,086	\$ 180	\$ 132
Subtotal					\$ 44,972	\$ 8,750	\$ 4,613	\$ 748	\$ 528
Total Annual Premiums					\$ 53,722				\$ 5,889
		592-537-			723.000		724.000		
BLUM	RANDALL	DEPT HE	FINANCE	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 264
ARMELAGOS	NICK	SUPV	FINANCE	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 198
OPEN		SUPV	FINANCE	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 132
MARTINCIC	MONICA	CLERK	FINANCE	1P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 132
POMAVILLE	DANIELLE	CLERK	FINANCE	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 132
SCHROEDER	BETHANY	CLERK	FINANCE	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 132
Subtotal					\$ 87,879	\$ 19,250	\$ 7,598	\$ 1,226	\$ 990
Total Annual Premiums					\$ 107,129				\$ 9,814
		101-201-			723.000		724.000		
BOND	ABBY	SUPV	LIBRARY	1P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 198
EVANS	TERESA	CLERK	LIBRARY	1P	\$ 4,800	Opt-Out	\$ 543	\$ 90	\$ 132
MC GEE	AMY	CLERK	LIBRARY	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 132
OPEN		DEPT HE	LIBRARY	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 264
TODD	SUZANNE	SUPV	LIBRARY	2P	\$ 2,400	Opt-Out	\$ 1,086	\$ 180	\$ 198
Subtotal					\$ 42,981	\$ 8,750	\$ 4,342	\$ 719	\$ 924
Total Annual Premiums					\$ 51,731				\$ 5,985
		271-790-			723.000		724.000		
DOOM	ELKE	DEPT HE	CITY MGR	F	\$ 4,800	Opt-Out	\$ 1,086	\$ 180	\$ 644
FAIRBROTHER	BRIAN	DEPT HE	CITY MGR	1P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 264
OPEN		ADM SE	CITY MGR	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 172
LINCE	LINDA	ADM SE	CITY MGR	1P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 172
MERUCCI	JOE	SUPV	CITY MGR	F	\$ 2,400	Opt-Out	\$ 1,899	\$ 298	\$ 198
Subtotal					\$ 39,838	\$ 7,000	\$ 5,970	\$ 956	\$ 1,449
Total Annual Premiums					\$ 46,838				\$ 8,376
		101-172-			723.000		724.000		
HOMAN	KIM	RET	ECON DEVE	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 264
Subtotal					\$ 14,439		\$ 1,086	\$ 180	\$ 264
Total Annual Premiums					\$ 14,439				\$ 1,529
		101-728-			723.000		724.000		
MCALLISTER	SAMUEL W.	RET	UNALLOC	1P	\$ 6,088		\$ -	\$ -	\$ -
MANCANI	SUSAN	RET	UNALLOC	2P	\$ -		\$ -	\$ 180	\$ -
Subtotal					\$ 6,088		\$ -	\$ 180	\$ -
Total Annual Premiums					\$ 6,088				\$ 180
									\$ 6,268
							101-295-874.172		
ADAMO	MIKE	FIRE	FIRE	F	\$ 4,800	Opt-Out	\$ 1,086	\$ 180	\$ 132
CLARK	JASON	FIRE	FIRE	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
CLIPPERT	KENT	FIRE	FIRE	F	\$ 4,800	Opt-Out	\$ 1,899	\$ 298	\$ 132
DAMM	BRIAN	FIRE	FIRE	2P	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132

FY21 ANNUAL BUDGETED FRINGE BENEFITS

Name	Class	Dept		Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium
DENMARK KEVIN	FIRE	FIRE	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 132
FRATTINI JASON	FIRE	FIRE	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
HEINZMAN JAMES	FIRE	FIRE	1P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 132
HEWELT MICHAEL	FIRE	FIRE	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
LAYER MATTHEW	FIRE	FIRE	2P	\$ 4,800	Opt-Out	\$ 1,086	\$ 180	\$ 132
LEE KIRK	FIRE	FIRE	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 132
MARQUARDT BRIAN	FIRE	FIRE	F	\$ 4,800	Opt-Out	\$ 1,899	\$ 298	\$ 132
POKROPOWICZ LAWRENCE	FIRE	FIRE	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
POLK ALTON	FIRE	FIRE	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
POUNDERS ANDY	FIRE	FIRE	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
ROUHIB, Jr. GEORGE	DEPT HE	FIRE	F	\$ 9,415	\$ 1,750	\$ 950	\$ 149	\$ 132
RUTH JACOB	FIRE	FIRE	1P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 132
SAGE NICHOLAS	FIRE	FIRE	F	\$ 4,800	Opt-Out	\$ 1,899	\$ 298	\$ 132
SAHR MATTHEW	FIRE	FIRE	2P	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
SAVALLE WILLIAM	FIRE	FIRE	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 132
SZCZESNIAK MICHAEL	FIRE	FIRE	F	\$ 4,800	Opt-Out	\$ 1,899	\$ 298	\$ 132
TOMAS MARK	FIRE	FIRE	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
WALSH SCOTT	FIRE	FIRE	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
ZANGARA JOSEPH	FIRE	FIRE	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
OPEN	FIRE	FIRE	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
Subtotal				\$ 316,492	\$ 57,750	\$ 36,769	\$ 5,823	\$ 3,036
Total Annual Premiums				\$ 374,242				\$ 45,628
	101-336-			723.000		724.000		
ARTHURS JOHN	POA	POLICE	1P	\$ 4,800	Opt-Out	\$ 543	\$ 90	\$ 132
BALLARD JOSHUA	POA	POLICE	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 132
BARR MARK	POA	POLICE	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
BEAM MELANIE	POA	POLICE	1P	\$ 4,800	Opt-Out	\$ 543	\$ 90	\$ 132
BURKALL RANDAN	POA	POLICE	1P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 132
CAMPBELL MARTIN	COA	POLICE	F	\$ 4,800	Opt-Out	\$ 1,899	\$ 298	\$ 132
CANESTRELLI JOANNE	CLERK	POLICE	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 132
CHAMBERLAIN STEVE	POA	POLICE	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 132
CHILDS NEIL	COA	POLICE	F	\$ 4,800	Opt-Out	\$ 1,899	\$ 298	\$ 132
DECKERT DANIEL	POA	POLICE	1P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 132
DIEGEL RANDY	COA	POLICE	F	\$ 6,904	N/A	\$ 1,899	\$ 298	\$ 132
ERNATT DAVID	COA	POLICE	F	\$ 4,800	Opt-Out	\$ 1,899	\$ 298	\$ 132
FORTUNATO DAVID	POA	POLICE	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 132
FOWLER MICHAEL	POA	POLICE	1P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 132
GELOSO JOSEPH	POA	POLICE	1P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 132
GRIFFIN CIERRA	CLERK	POLICE	1P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 132
HAMBRIGHT MATTHEW	COA	POLICE	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
HOLDER BRIAN	POA	POLICE	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 132
HOLISH ALEXANDER	POA	POLICE	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
IGNACE JOSHUA	POA	POLICE	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
KEISER ERIC	COA	POLICE	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
KOENIGSMANN ROBERT	COA	POLICE	F	\$ 18,829	N/A	\$ 1,899	\$ 298	\$ 132
MADONIA JOSEPH	POA	POLICE	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
MCDERMENT JACK	POA	POLICE	1P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 132
MCNEIL ROBERT	POA	POLICE	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 132
MERLO MATTHEW	COA	POLICE	F	\$ 18,829	N/A	\$ 1,899	\$ 298	\$ 132
MIKULEC ALEC	POA	POLICE	1P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 132
OLESKY CYLE	POA	POLICE	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
OSTROWSKI THOMAS	COA	POLICE	1P	\$ 6,904	N/A	\$ 543	\$ 90	\$ 132
PIRO JOSEPH	POA	POLICE	1P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 132
POWELL JOSHUA	SUPV	POLICE	1P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 132
PRUDE MARCEL	POA	POLICE	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
PULST MARK	POA	POLICE	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132

FY21 ANNUAL BUDGETED FRINGE BENEFITS

					Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium
Name		Class	Dept						
REBAR	JOSEPH	POA	POLICE	1P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 132
REINHOLD	IAN	POA	POLICE	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
RHODEA	CHRISTOPHER	COA	POLICE	F	\$ 18,829	N/A	\$ 1,899	\$ 298	\$ 132
ROUHIB, Jr.	GEORGE	DEPT HE	POLICE	F	\$ 9,415	\$ 1,750	\$ 950	\$ 149	\$ 132
SELLERS	STEVEN	POA	POLICE	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
SHOCK	KELLY	COA	POLICE	F	\$ 4,800	Opt-Out	\$ 1,899	\$ 298	\$ 132
SHOWERS	BRIAN	POA	POLICE	F	\$ 4,800	Opt-Out	\$ 1,899	\$ 298	\$ 132
THOME	BRIAN	POA	POLICE	1P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 132
VICTOR	TIMOTHY	POA	POLICE	1P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 132
WELCH	DAVID	POA	POLICE	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
WIEDERHOLD	ZACKERY	POA	POLICE	2P	\$ 4,800	Opt-Out	\$ 1,086	\$ 180	\$ 132
WOOD	ANDREW	POA	POLICE	F	\$ 18,829	\$ 3,500	\$ 1,899	\$ 298	\$ 132
ZISKLE	JORDAN	POA	POLICE	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 132
ZWICKER	JAMES	POA	POLICE	F	\$ 4,800	Opt-Out	\$ 1,899	\$ 298	\$ 132
OPEN		ADM SE	POLICE	2P	\$ 14,439	\$ 3,500	\$ 1,086	\$ 180	\$ 132
OPEN		POA	POLICE	2P	\$ 14,439	\$ 3,000	\$ 1,086	\$ 180	\$ 132
Subtotal			49.00		\$ 580,491	\$ 99,250	\$ 63,634	\$ 10,159	\$ 6,534
Total Annual Premiums					\$ 679,741				\$ 80,328
			101-301-		723.000		724.000		
PYLAR BRIAN ACO POLICE				1P	\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 198
Subtotal					\$ 6,904	\$ 1,750	\$ 543	\$ 90	\$ 198
Total Annual Premiums					\$ 8,654				\$ 831
			101-430-		723.000		724.000		
ADAMS	IRENE	FIRE	RET		\$ 6,088				
CLARK	TIMOTHY	FIRE	RET		\$ 3,996				
CROFF	JOSEPH	FIRE	RET		\$ 6,088				
CUPIT	MICHAEL	FIRE	RET		\$ 23,472				
DIXON	JAMES	FIRE	RET		\$ 12,176				
FOLKERTS	LAWRENCE	FIRE	RET		\$ 23,472				
HAGEN	DANNY	GEN	RET		\$ 28,210		\$ 772		
HAVRILLA	JAMES	FIRE	RET		\$ 18,210				
HAYES	THOMAS	FIRE	RET		\$ 10,652				
KLAWENDER	ARTHUR	FIRE	RET		\$ 6,088				
KOMOREK	KATHLEEN	FIRE	RET		\$ 6,088				
KORESKY	EUGENE	FIRE	RET		\$ 6,088				
KOTYLO	PHILIP	FIRE	RET		\$ 10,867				
KRAMER	JEFFREY	FIRE	RET		\$ 26,080				
KUHN	DARLENE	FIRE	RET		\$ 6,088				
MATTICE	JEANETTE	FIRE	RET		\$ 6,088		\$ 386		
MOEN	SANDRA	FIRE	RET		\$ 6,088				
NIEDERMAIER	ROBERT	GEN	RET		\$ 28,210		\$ 772		
OKE	GREGORY	FIRE	RET		\$ 6,088				
PATERNOSTER	MARLENE	FIRE	RET		\$ 6,088		\$ 386		
PATERNOSTER	STEVE	FIRE	RET		\$ 12,176				
PONDER	WILLIAM	FIRE	RET		\$ 6,088				
PORTER	RAY LEE	FIRE	RET		\$ 6,088				
RADZWION	JOSEPH III	FIRE	RET		\$ 28,210				
RICHARDSON	DOUGLAS	FIRE	RET		\$ 11,754				
RUZZIN	SANDRA	FIRE	RET		\$ 6,088				
SCHEUER	JEFFREY	FIRE	RET		\$ 29,340				
SCHMIDT	DONALD	FIRE	RET		\$ 10,652				
SHARPLIN	HAROLD	FIRE	RET		\$ 12,176				
SLONE	SUZANNE	FIRE	RET		\$ 32,600				
SUBJECK	RONALD	FIRE	RET		\$ 12,176				
SZYMANSKI	EDWARD	FIRE	RET		\$ 10,867				

FY21 ANNUAL BUDGETED FRINGE BENEFITS

Name	Class	Dept	Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium
VANDEWIELE LUCILLE	FIRE	RET	\$ 6,088				
WARD LEONA	FIRE	RET	\$ 6,088				
WEISPAUPT KEVIN	FIRE	RET	\$ 28,210				
WIEGAND GARY	FIRE	RET	\$ 32,600				
HOSPITALIZATION-RETIRES-FIRE			\$ 497,431	\$ -	\$ 2,316		
Total Annual Premiums							\$ 499,746
101-336-874.100							
ASSENDELFT BARBARA	GEN	RET	\$ 6,088	Opt Out			
ASSENDELFT NICOLAS	GEN	RET	\$ 6,088		\$ 772		
BETTENCOURT DIANE	GEN	RET	\$ 6,088				
BUBOLTZ CARRIE	GEN	RET	\$ 6,088				
CLARK JACQUELINE	GEN	RET	\$ 6,088		\$ 386		
DEBACKER LISA	GEN	RET	\$ -				
DELRIDGE CHRISTOPHER	GEN	RET	\$ 29,092		\$ 772		
DIXON GEORGE	GEN	RET	\$ 12,176				
DUPONT KATHERINE	GEN	RET	\$ 6,088				
FROHRIEP DEBORAH	GEN	RET	\$ 3,239				
GARCIA JUDITH	GEN	RET	\$ 5,326	\$ 3,000			
GERDS RONALD	GEN	RET	\$ 12,176		\$ 772		
GLASS STEVE	GEN	RET	\$ 12,176				
GORDIER LARRY	GEN	RET	\$ 6,088		\$ 386		
GRANT LEE	GEN	RET	\$ 29,092				
GRANT MARY	GEN	RET	\$ 28,210		\$ 772		
GRIAK KATHY	GEN	RET	\$ 12,176		\$ 772		
HAYES MILO	GEN	RET	\$ 12,176		\$ 772		
HESS BONNIE	GEN	RET	\$ 6,088				
HILL RONALD	GEN	RET	\$ 6,088				
HITCHCOCK BETTY	GEN	RET	\$ 6,088	Opt Out			
HOFER RICHARD	GEN	RET	\$ 18,210				
HOLLAND ELEANOR	GEN	RET	\$ 6,088				
HUNT ELIZABETH	GEN	RET	\$ 12,122		\$ 386		
JACKSON FRIEDA	GEN	RET	\$ 6,088				
KELLY DENISE	GEN	RET	\$ 16,877				
KOTE NANCY	GEN	RET	\$ 12,176		\$ 772		
KRIEG MARY	GEN	RET	\$ 6,088				
KRUGZDA ROSEMARIE	GEN	RET	\$ 6,088				
LABADIE TERRENCE	GEN	RET	\$ 18,210				
MALCOLM CINDY	GEN	RET	\$ 6,088	Opt Out	\$ 386		
MANCANI SUSAN	GEN	RET	\$ 12,176		\$ 772		
MATTEI THERESA	GEN	RET	\$ 6,088		\$ 386		
MCNEIL KIM	GEN	RET	\$ 13,377				
MICHLING MARK	GEN	RET	\$ 32,600		\$ 1,351		
MISSANT JOSEPH	GEN	RET	\$ 12,176				
MITCHELL LOWELL	GEN	RET	\$ -		\$ 772		
MORTON ROBERT	GEN	RET	\$ 12,176				
MURPHY KEVIN	GEN	RET	\$ 6,088				
MURPHY PATRICK	GEN	RET	\$ 12,176		\$ 772		
NADER JOHN	GEN	RET	\$ 12,176				
NORRIS KATHLEEN	GEN	RET	\$ 10,652				
NUMMER GARY	GEN	RET	\$ 12,176		\$ 772		
PATERNOSTER ARLEN	GEN	RET	\$ 6,088		\$ 386		
POTTER SHARON	GEN	RET	\$ 6,088		\$ 386		
RADZWION MARIE	GEN	RET	\$ 6,088				
ROSS SANDRA	GEN	RET	\$ 12,176				
RUSIN BARBARA	GEN	RET	\$ 6,088		\$ 386		
SAGE JOHN	GEN	RET	\$ 12,176				

FY21 ANNUAL BUDGETED FRINGE BENEFITS

Name	Class	Dept	Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium
SCALET LINDA	GEN	RET	\$ 6,088				
SCHEERES ERNEST	GEN	RET	\$ 12,176		\$ 772		
SEELY DORIS	GEN	RET	\$ 6,088				
SEGESTA BENEDICT	GEN	RET	\$ 12,176				
SENSKE BERNADINE	GEN	RET	\$ 6,088		\$ 772		
SHIELDS GERALD	GEN	RET	\$ 6,088				
SMITH MARGARET	GEN	RET	\$ 6,088				
SOLOMON MARK	GEN	RET	\$ 18,210				
SONCK ALBERT	GEN	RET	\$ 12,176				
TECENO LOUIS	GEN	RET	\$ 6,088				
TIPTON CHRISTOPHER	GEN	RET	\$ 18,210				
VANDENABEELE RODGER	GEN	RET	\$ 12,176				
VINCENT JOYCE	GEN	RET	\$ 3,239		\$ 386		
WEISHAUPT LINDA	GEN	RET	\$ 2,400		\$ 772		
WILLENBERG FREDERICK	GEN	RET	\$ 12,122				
ZAMOJSKI THADDEUS	GEN	RET	\$ 12,176				
HOSPITALIZATION-RETIREEES-GENERAL			\$ 666,920	\$ 3,000	\$ 15,630		
Total Annual Premiums							\$ 685,550
101-295-874.100							
BANKES DAVID	H2O	RET	\$ 36,365		\$ 1,351		
COLLINS TAE	H2O	RET	\$ 6,088				
HESS RICHARD	H2O	RET	\$ 6,088		\$ 772		
JOHNSTON ORVILLE	H2O	RET	\$ 6,088		\$ 386		
LESNOFF DEBORAH	H2O	RET	\$ 6,088				
LEWIS DAVID	H2O	RET	\$ 12,122				
LOWRY JENNIFER	H2O	RET	\$ 12,176				
TAYLOR ALAN	H2O	RET	\$ 6,088				
VICTOR KELLY	H2O	RET	\$ 9,780				
HOSPITALIZATION-RETIREEES-WATER/SEWER			\$ 100,884	\$ -	\$ 2,508		
Total Annual Premiums							\$ 103,392
592-537-874.100							
CHRISTENSEN JOYCE	LIB	RET	\$ 12,176		\$ 772		
GREENWOOD ROBERT	LIB	RET	\$ 12,176				
STERLING CAROL	LIB	RET	\$ 7,032		\$ 543		
HOSPITALIZATION-RETIREEES-LIBRARY			\$ 31,385	\$ -	\$ 1,315		
Total Annual Premiums							\$ 32,700
271-790-874.100							
ALLEN MARK	POL	RET	\$ 4,958				
ARNOLD SHERYL	POL	RET	\$ 6,088				
AUBEL JOSEPH	POL	RET	\$ 12,176				
BAKER JAMES	POL	RET	\$ 4,800				
BERDY LEON	POL	RET	\$ 23,472				
BOROWSKY LEO	POL	RET	\$ 29,092				
BOURGEOIS SCOTT	POL	RET	\$ 30,416				
BUCK AUDREY	POL	RET	\$ 6,088				
CALABRESE JOHN	POL	RET	\$ 18,210				
CLEMENTS JOHN	POL	RET	\$ 18,210				
COLE LYNN	POL	RET	\$ 6,088				
CONNOR PATRICK	POL	RET	\$ 26,080				
CORSI DARRELL	POL	RET	\$ 28,210				
DANBERT THOMAS	POL	RET	\$ 18,210		\$ 772		
DEAL BRIAN	POL	RET	\$ 35,262				
DEBURGHGRAEVE ANN	POL	RET	\$ 12,122				
DEWEESE FREDERICH	POL	RET	\$ 6,088		\$ 386		

FY21 ANNUAL BUDGETED FRINGE BENEFITS

Name	Class	Dept	Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium
DOWELL ANTOINETTE	POL	RET	\$ 6,088		\$ 386		
DUGGAN THOMAS	POL	RET	\$ 12,176				
DURNING JAMES	POL	RET	\$ 12,176				
GENTER MARTIN	POL	RET	\$ 28,210				
GERLACH DAVID	POL	RET	\$ 17,080				
GIBSON JASON	POL	RET	\$ 23,472				
GIRARD MICHAEL	POL	RET	\$ 6,088				
GOLIA ANTONIO	POL	RET	\$ 29,340				
GOTTARDO NORMAN	POL	RET	\$ 6,088				
GUDENEAU RONALD	POL	RET	\$ 6,088				
HARDY RICHARD	POL	RET	\$ 6,088				
HILL RICKY	POL	RET	\$ 40,588				
HOLLAND DOLORES	POL	RET	\$ 6,088				
KELLER MICHAEL	POL	RET	\$ 6,088				
KINNEY KENNETH	POL	RET	\$ 18,210				
KOMER CARL	POL	RET	\$ 12,176				
KOMER MICHAEL	POL	RET	\$ 42,453				
KOMER THOMAS	POL	RET	\$ 12,176				
KONAL THOMAS	POL	RET	\$ 36,365				
KOZLOWSKI KATHLEEN	POL	RET	\$ 6,088				
LAURETTI MICHAEL	POL	RET	\$ 35,262		\$ 1,351		
LAUTH WILLIAM	POL	RET	\$ 28,210				
LEMKE ADELE	POL	RET	\$ 6,088		\$ 386		
LULKO EDWARD	POL	RET	\$ 29,340				
MANCINA MATTHEW	POL	RET	\$ 33,536				
MARGITA ROBERT	POL	RET	\$ 12,176				
MARKOWICZ EUGENE	POL	RET	\$ 6,088				
MARSCHNER HARVEY	POL	RET	\$ 12,176				
MCLAUGHLIN DEREK	POL	RET	\$ 18,210				
MURDOCK TODD	POL	RET	\$ 18,829	\$ 3,000			
OWEN GARY	POL	RET	\$ 12,176				
PLACKE PATRICIA	POL	RET	\$ 6,088				
PRZYWARA ALAN	POL	RET	\$ 36,365				
REBANT THOMAS	POL	RET	\$ 18,210				
REICHENBACH FRANK	POL	RET	\$ 12,176				
ROBICHAUD DANIEL	POL	RET	\$ 6,088				
ROHRER ROBERT	POL	RET	\$ 12,176				
SAAR LEXIE	POL	RET	\$ 6,088				
SCHOEN BRUCE	POL	RET	\$ 18,210				
SCHULT SHARI	POL	RET	\$ 12,122				
SCOTT FREDERICK	POL	RET	\$ 17,080				
SOMMERFELD STEPHEN	POL	RET	\$ 32,600				
TAORIMINA KIM	POL	RET	\$ 28,210				
TATE DOUGLAS	POL	RET	\$ 12,176				
TEOLIS DAVID	POL	RET	\$ 2,400				
URNESSE EUGENE	POL	RET	\$ 6,088		\$ 386		
VESCO TERRY	POL	RET	\$ 12,176				
ZAMOJSKI ROSEMARY	POL	RET	\$ 6,088				
ZAVISLAK RICHARD	POL	RET	\$ 29,092				
HOSPITALIZATION-RETIRES-POLICE			\$ 1,104,228	\$ 3,000	\$ 3,666		
Total Annual Premiums							\$ 1,110,894
							101-301-874.100
TOTAL ANNUAL ACTIVE BENEFITS			\$ 1,835,368				\$ 212,420
TOTAL ANNUAL RETIREE BENEFITS			\$ 2,400,848	\$ 6,000	\$ 25,434		
TOTAL ANNUAL BENEFITS			\$ 4,236,216	\$ 6,000	\$ 25,434		\$ 212,420

City of Eastpointe
Historical Staffing Levels

Full Time ☒
Part Time ☐
Contractual CT

<u>Position</u>	<u>Status</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</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	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
Court Officer	<input checked="" type="checkbox"/>	1		1	1	1	1	2	2	2	2
Court Officer	•	2	4	3	3	3	3	1	2		
Court Officer	CT									1	1
Clerical	<input checked="" type="checkbox"/>	6	6	7	6	6	6	6	6	6	6
Clerical	•		2	2	1			1	1		
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
Admin / Personnel Assistant	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Communications/PIO	•			1	1	1	1	1	1		1
IT Specialist	CT	1	1	1	1	1	1	1	1		
Supervisor	<input checked="" type="checkbox"/>						1	1	1	1	1
Economic Development											
Economic Development Mgr	<input checked="" type="checkbox"/>									1	1
DDA Director	<input checked="" type="checkbox"/>	1									
DDA Maintenance	•	1	1	1							
DDA Maintenance	CT				1	1	1	1	1	1	1

City of Eastpointe
Historical Staffing Levels

Full Time ☒
Part Time ☐
Contractual CT

<u>Position</u>	<u>Status</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>
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 / Accountant	<input checked="" type="checkbox"/>		1	1	1	1	1	1	1	1	1
Accountant	<input type="checkbox"/>		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	2	2	2	1	1	1	1	1
Clerical	<input type="checkbox"/>	2	2	2	1	1	1	2	2	1	1
Clerical-MIDC	<input type="checkbox"/>									1	1
Assessing											
Assessor	<input checked="" type="checkbox"/>	1	1	1	1	1					
Assessor	CT					1	1	1	1	1	1
Appraiser	CT					1	1	1	1	1	1
Appraiser	<input checked="" type="checkbox"/>	2	1	1	1	1					
Appraiser	<input type="checkbox"/>		1	1	1						
Clerical	<input checked="" type="checkbox"/>	1	1	1	1	1					
Clerical	CT					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											
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		

City of Eastpointe
Historical Staffing Levels

Full Time ☒
Part Time ☐
Contractual CT

Position	Status	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Public Safety Department											
Public Safety Director	<input checked="" type="checkbox"/>			1	1	1	1	1	1	1	1
Police											
Police Chief	<input checked="" type="checkbox"/>	1	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"/>	12	12	10	10	10	10	10	11	10	10
Patrol Officers	<input checked="" type="checkbox"/>	35	30	25	26	28	28	28	28	33	33
Records Supervisor/IT	<input checked="" type="checkbox"/>									1	1
Clerical	<input checked="" type="checkbox"/>	4	2	2	2	2	2	2	2	2	2
Clerical	<input type="checkbox"/>		1	1	1	1	1	1	1	1	1
Animal Control	<input checked="" type="checkbox"/>					1	1	1	1	1	1
Animal Control	<input type="checkbox"/>	1	1	1	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"/>	8	8	9	7	7	7	8	8	9	9
Porter	<input type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Crossing Guards	<input type="checkbox"/>	10	10	10	10	10	10	10	10	8	8
Fire											
Fire Chief	<input checked="" type="checkbox"/>	1	1							1	1
Fire Marshall	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Firefighters / ALS	<input checked="" type="checkbox"/>	24	18	18	18	21	21	21	21	21	21
Clerical	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1		
Clerical	<input type="checkbox"/>									1	1

City of Eastpointe
Historical Staffing Levels

Full Time ☒
Part Time ☐
Contractual CT

Position	Status	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Community and Economic Development											
Director of Community & Economic Development	<input checked="" type="checkbox"/>			1	1	1	1	1	1		
Building Official	<input checked="" type="checkbox"/>	1	1							1	1
Assistant Building Official	<input checked="" type="checkbox"/>	1	1	1	1			1	1	1	1
Community Standards & Inspections	<input checked="" type="checkbox"/>				1	1	1				
Building Inspector	<input type="checkbox"/>									1	1
Rental Inspector	<input checked="" type="checkbox"/>	1	1	1		1	1	1	1	1	1
Rental Inspector	<input type="checkbox"/>			1	3	3	3	3	3	3	2
Code Enforcement / Building Inspections	<input type="checkbox"/>	4	4	4	3	4	4	5	5	4	4
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"/>		2	2	5	5	5	4	4	2	4
Parks & Recreation											
Contacted	CT			Varies	Varies	Varies	Varies	Varies	Varies	Varies	Varies
P&R Director	<input checked="" type="checkbox"/>	1									
P&R Supervisor	<input checked="" type="checkbox"/>	1									
Clerical	<input checked="" type="checkbox"/>	1									
Laborer	<input checked="" type="checkbox"/>	2									
Department of Public Works and Services											
DPW Director	<input checked="" type="checkbox"/>	1	1						1	1	1
DPWS Superintendent	<input checked="" type="checkbox"/>							1			
DPWS Supervisors	<input checked="" type="checkbox"/>	2	2	3	3	3	2	1	2	2	2

City of Eastpointe
Historical Staffing Levels

Full Time ☒
Part Time ☐
Contractual CT

<u>Position</u>	<u>Status</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>
Laborer / Mechanic	<input checked="" type="checkbox"/>	15	17	13	13	13	13	11	12	12	12
Laborer	<input type="checkbox"/>	15	13	8	4	4	4	8	8	5	5
Clerical-Water Billing	<input checked="" type="checkbox"/>	2	2	3	3	3	4	4	4	2	3
Clerical-Water Billing	<input type="checkbox"/>	1	1							2	2
Clerical	<input checked="" type="checkbox"/>	2	2	2	1	1		1	1	1	1
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
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	7	7	9	9	9	9	9	9	9

Citywide Full-Time Staffing	146	127	118	117	122	119	119	123	127	128
Citywide FTE Staffing	181.0	164.0	153.0	152.0	158.0	157.0	159.0	163.5	163.0	165.0

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.



- 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

2020/21

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