



City of Eastpointe 2022-2023 Adopted Budget





CITY OF EASTPOINTE

2022/2023 ADOPTED BUDGET

Council Members:

Monique Owens, Mayor
Sarah Lucido, Mayor Pro-Tem
Rob Baker
Harvey Curley
Cardi DeMonaco, Jr.

Acting City Manager

Mariah Walton

Finance Director

Randall Blum

CITY OF EASTPOINTE
COUNTY OF MACOMB
STATE OF MICHIGAN

ORDINANCE NO. 22-1221

AN ORDINANCE TO PROVIDE FOR THE ANNUAL APPROPRIATIONS FOR THE CITY OF EASTPOINTE, MACOMB COUNTY, MICHIGAN, FOR THE FISCAL YEAR COMMENCING ON JULY 1, 2022, AND ENDING ON JUNE 30, 2023

THE CITY OF EASTPOINTE ORDAINS:

SECTION 1. In order to defray expenditures and meet the liabilities for the City of Eastpointe for Fiscal Year 2022-23, the following millage levy is hereby adopted: 17.6882 mills for general operating purposes; 0.8174 mills for the Library Fund; 0.9742 mills for the Library; and 6.6000 mills for Chapter 20 Drain debt retirement. The total millage levy shall be 26.0399 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 2022-23 as shown below in the estimated Revenue and Appropriation Summaries of the 2022-23 Budget document:

GENERAL FUND ESTIMATED REVENUES

Property Taxes	\$10,305,425
SMORSA	7,091,654
Licenses & Permits	1,365,000
State and Federal Shared Revenues	5,672,499
District Court	1,915,724
Code Enforcement	110,000
Charges for Services (except court)	191,889
Interest & Rents, and Other Revenue	461,969
TOTAL GENERAL FUND ESTIMATED REVENUES	<u>\$27,114,150</u>

GENERAL FUND APPROPRIATIONS

General Government	\$6,230,721
Public Safety	19,790,335
Community & Economic Development	628,419
Recreation & Culture	697,456
Interfund Transfers	<u>0</u>
TOTAL GENERAL FUND APPROPRIATIONS	<u>\$27,346,931</u>

OTHER FUNDS

	<u>Estimated Revenues</u>	<u>Appropriations</u>
Major Street Fund	\$2,857,355	\$3,469,956
Local Street Fund	2,350,076	2,324,706
Street Lighting Fund	469,200	469,200
Downtown Development Authority	132,283	157,163
Michigan Indigent Defense	300,000	472,795
Drug Law Enforcement Fund	190,300	336,323
Library Fund	1,082,593	1,012,399
Community Development Fund	150,000	150,000
Brownfield Authority Debt	76,746	48,543
Chapter 20 Drain Debt Service Fund	3,747,416	3,766,826
Capital Improvement Fund	450,100	411,966
Tax Reversion Fund	200,000	200,000
Court Building Fund	71,000	24,000
Rubbish Collection Fund	1,810,000	1,806,560
Water and Sewer Fund	17,569,346	15,807,280
Motor Pool	547,800	940,056
Death Benefit Fund	80,000	73,500
Pension Benefits MERS Overlay	200	11,000
Health Care Accumulation Fund	2,673,485	2,531,768
Private Contributions	25,000	24,000
Memorial Library Trust Fund	0	7,122
TOTAL OTHER FUNDS	<u>\$34,782,900</u>	<u>\$34,045,163</u>
TOTAL ALL FUNDS	\$61,897,050	\$61,395,094

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 33/100 (\$4.33) 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, 2021.

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

THE CITY OF EASTPOINTE ORDAINS:

46-166 WASTEWATER RATES, CHARGES AND FEES.

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

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

(1) 5/8 inch meter	\$ 24.03
(2) 3/4 inch meter	\$ 31.49
(3) 1 inch meter	\$ 45.83
(4) 1 ½ inch meter	\$ 87.82
(5) 2 inch meter	\$ 122.89
(6) 3 inch meter	\$ 213.31
(7) 4 inch or greater meter	\$ 274.22

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 40/100 (\$1.57) 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.

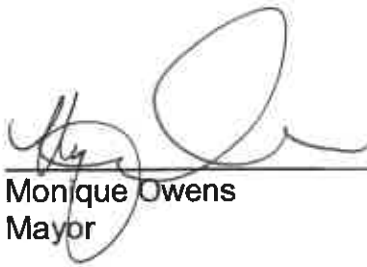
(b) No free service shall be furnished to any person or to any public agency or department thereof.

This Ordinance shall be effective with meter readings after July 1, 2022.

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

CERTIFICATION

We, Monique Owens, Mayor, and Mariah Walton, Acting City Clerk, for the City of Eastpointe, Macomb County, Michigan, do hereby certify that the foregoing Ordinance 22-1221 was duly adopted by the City Council after a second reading thereof at a regular meeting of said Council held on Tuesday, June 21, 2022, in the City Hall.



Monique Owens
Mayor



Mariah Walton
City Clerk

CITY OF EASTPOINTE
Organizational Chart - 2022/23

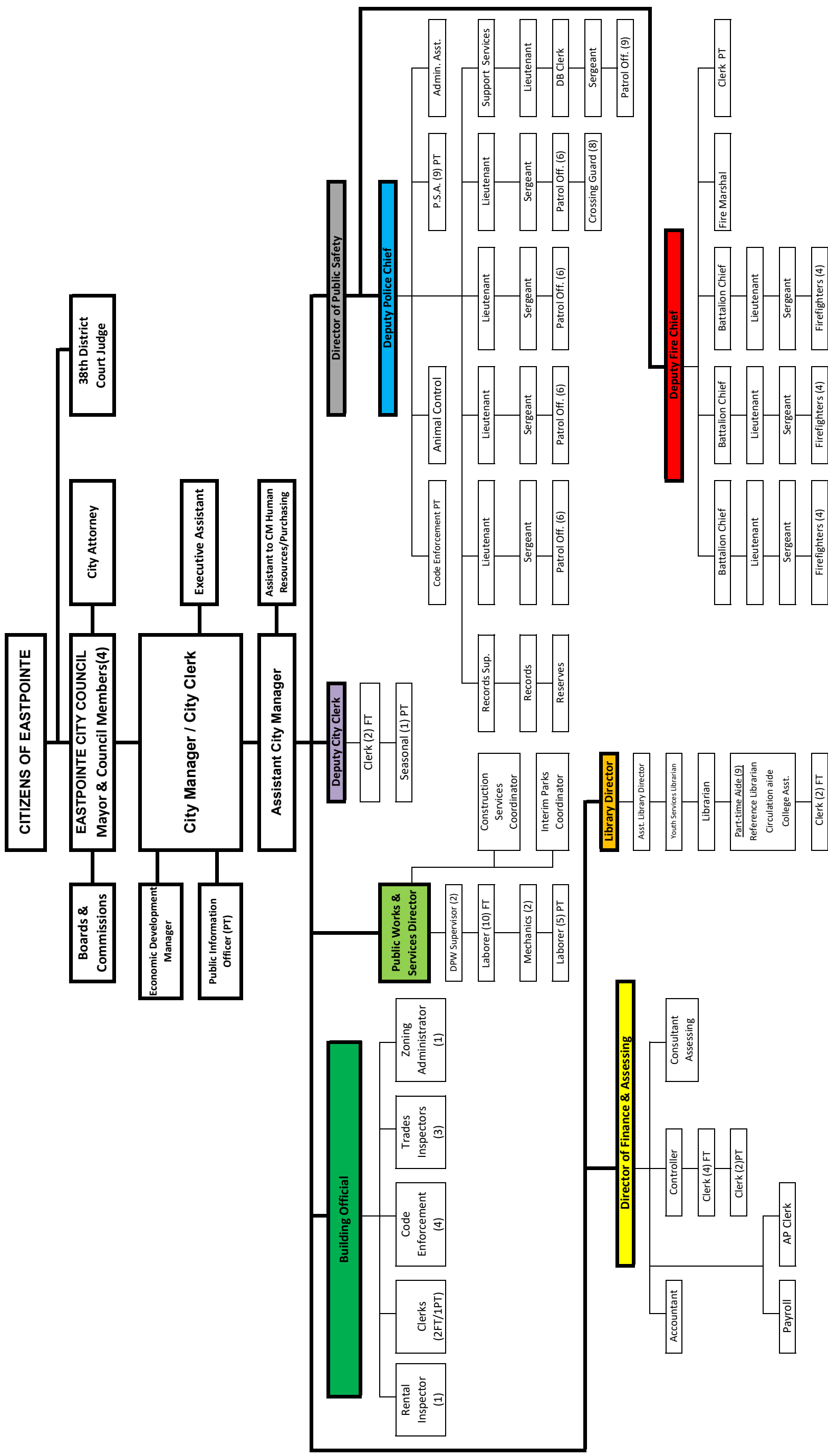




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SECTION I:

BUDGET MESSAGE



Budget Message

2022/23

Mariah Walton
Acting City Manager

April 5, 2022

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

On behalf of City staff and Administration, I present to you the recommended fiscal year 2022/23 Annual Budget for all funds and operations for the City of Eastpointe. The budget represents the proposed financial and operations plan with an allocation of resources and expenditure priorities.

Pursuant to the Charter of the City of Eastpointe, herewith is transmitted a recommended budget for the Fiscal Year (FY) 2022-2023, beginning July 1, 2022. It is recommended City Council hold a public hearing on June 7, 2022, before adopting the budget on June 21, 2022.

2022/23 Proposed Budget Highlights

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

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

Like many other communities, property taxable values significantly declined from their peak in 2007 following the recession. Eastpointe's taxable values were at \$788.3 million in 2007, and are slowly experiencing increases in those values. In the fiscal year 2022/23, we will see an increase of taxable values to be \$563.6 million, a 6.9% increase, but the state cap will hold revenues to a 3.1% increase. The city is also projected to see an increase of 3.3% in revenue sharing from the State, and a 5.5% increase for Act 51 Roads funds. While there are small increases to such revenue, the city is still rebuilding to cover operational costs.

The Water/Sewer funds are described as revenue for payments received by the City, but those funds do not provide a profit to the city. The revenue received in the water/sewer fund is strictly to cover costs charged to the city by GLWA, by SMSD, our internal personnel costs and the cost of infrastructure projects. In order for the city to cover these costs, the water/sewer rates would need to be increased 9.4% for the 2022/23 fiscal year. If the water rates are not increased, the city will experience a delay in water/sewer infrastructure projects due to subsidizing those costs from funds intended for capital projects.



While there has not been a formal decision on the usage of ARPA funding, Administration would recommend that the funding be determined as lost revenue and assigned to the General Fund. This would allow the city to use these funds for projects/expenditure we need, such as the new fire engine included in this budget.

With the slight increases in non-grant revenue, the fiscal year 2022/23 budget reflects a deficit based on the general government, public safety, judicial and parks and recreation expenses. While the budget does reflect a one-time purchase of a fire engine, it is important to limit long-term expenses and make administrative changes to ensure the continued financial sustainability.

Future Fiscal Planning

- Adjust the Fee Schedule to ensure fees are appropriate to cover cost of services
 - Eastpointe's building permit fees are significantly lower than comparable communities which has led to departmental deficits for many decades. All building department operations are being subsidized by general fund tax dollars, based on the low fees. If the fee schedule is left unchanged, annual budget deficits will continue to accumulate. In the event any larger commercial development occurs in the future, the extent of the revenue deficits will be even greater. The fee schedule should be reviewed on an annual basis until departmental revenue results in 100% recovery (see audit Notes to Financial Statement-Note 2).
- Adopt water/sewer rates that reflect actual needs
 - Increase the blended water/sewer rate 9.4% to cover actual costs without any increase in the needed operational reserve funds.
 - Increase the Ready-to-Serve charge 2.0% to reflect construction inflation and system needs. Unchanged since FY17.
- Complete the Pension Bond
 - The city's actuarial determined contribution has grown from \$2.7 million in FY12 to \$5.1 million in FY23 and is projected to climb to \$7.0 million by FY34.
 - A pension bond would provide fixed payments that would be substantially below the current contribution amount.
- Reduce or eliminate unfunded OPEB liabilities which currently stand at \$38.5 million
 - In 2021, City Council approved moving retiree health coverage to a common coverage which took effect January 2022. This change will be reflected in the June 2022 actuarial report.
- Complete the DWSRF Watermain loan



- Remain fiscally responsible when approving additional personnel and/or projects that will affect the city's long-term financial sustainability
 - As a result of the CARES and ARPA grants, fund balances appear to be inflated. It is important to note that these funding sources were one-time payments with restricted funding uses. Without the grant funding received, the General Fund would have incurred in a **\$1.7 Million** deficit in the 2020/21 fiscal year, a **\$1.8 Million** deficit in the 2021/22 fiscal year and a **\$1.7 million** deficit in the 2022/23 fiscal year. Current operations have a structural deficit which will remain until the financial improvements from fiscal changes with the fee schedule, pension bond and OPEB liabilities are achieved.
- Finalize financially sound labor contracts in 2023 for long-term sustainability
 - In January 2023, Administration will begin Labor Negotiations for all six labor unions in the City.

Conclusion

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

Mariah Walton
Acting City Manager
Eastpointe, Michigan

SECTION II:
FISCAL MANAGEMENT
PLAN

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

as

Recommended by City Manager

February 7, 2012

Amended
June 7, 2016

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

SECTION III:
FUND DESCRIPTION &
STRUCTURE



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

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

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

The city reports the following major governmental funds:

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

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

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

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



Fund Descriptions

2022/23

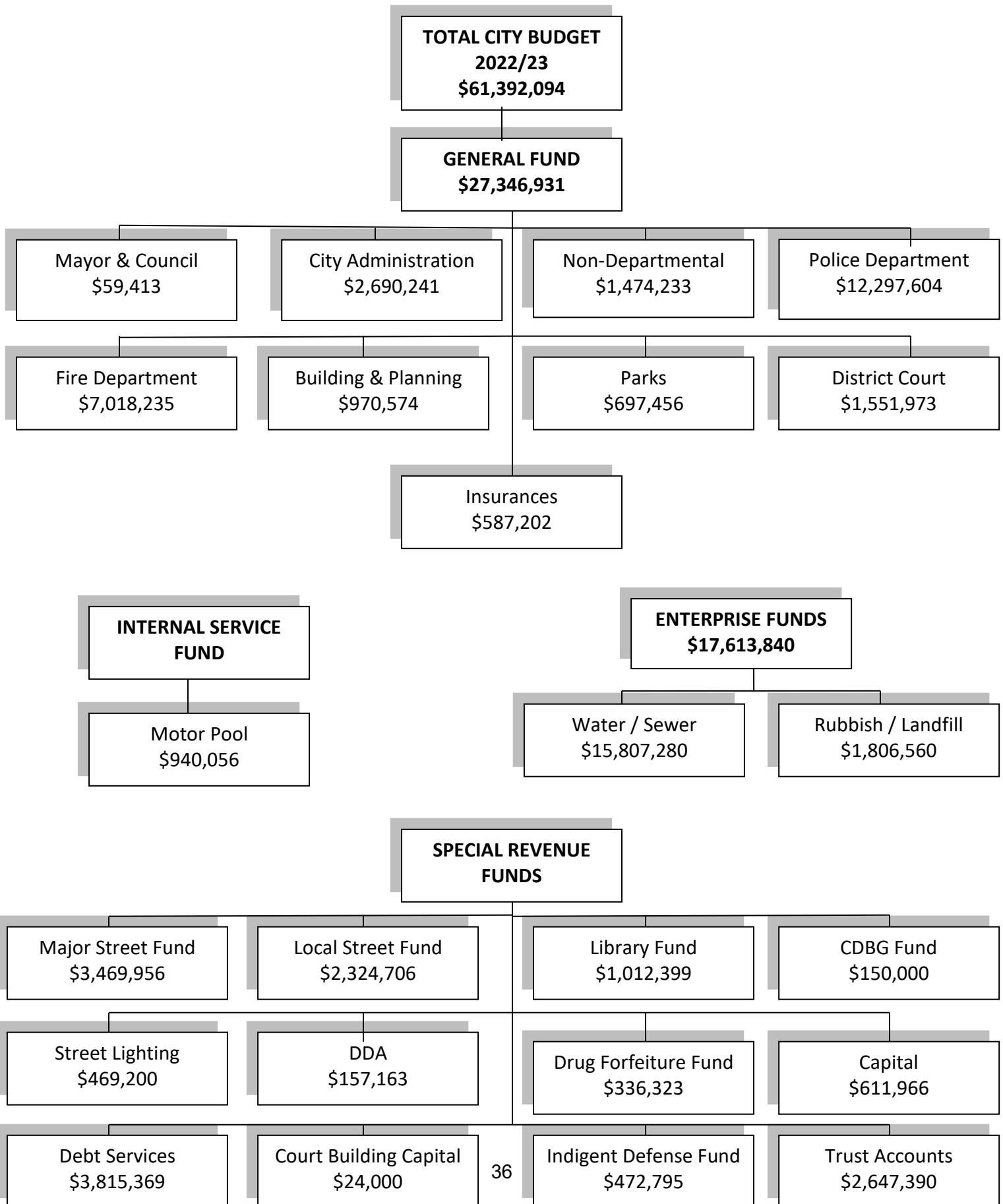
Street Lighting Fund – The Street Lighting Fund comprises the special assessment per property to offset the cost of providing street lighting and street lighting improvements community-wide.

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

2022/23



SECTION IV:

REVENUES



Revenue Summary

2022/23

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 2022/2023 taxable values will be \$563.6 million, a 6.9% increase from prior, however a state cap will hold the revenues down to a 3.1% 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	2020/2021	2021/2022	2022/2023
Property Tax Revenues	\$ 9,751,408	\$9,908,938	\$10,305,425
Contractual Services/SMORSA	\$ 6,877,375	\$ 6,897,618	\$ 7,091,654

Usage Charges - Water / Sewer and Rubbish

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

The FY23 rates reflect an overall increase of 9.4%. 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 FY23 being the final year of a ten-year fixed price rubbish collection and disposal contract.

Fiscal Year	2020/2021	2021/2022	2022/2023
Water / Sewer	\$16,159,798	\$16,118,285	\$17,382,536
Rubbish	\$ 1,769,400	\$ 1,739,000	\$ 1,764,000



Revenue Summary

2022/23

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 FY23 of approximately 3.3%. 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. The current FY23 projections are increased by 5.5%.

Fiscal Year	2020/2021	2021/2022	2022/2023
Revenue Sharing	\$4,031,604	\$3,750,789	\$3,876,563
Road Funds	\$3,568,174	\$3,696,601	\$3,903,431

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 and COVID shutdowns had reduced court revenues by almost \$1,000,000 per year. FY23 reflects a return to "normal" with the court processing tickets in a timely manner.

Fiscal Year	2020/2021	2021/2022	2022/2023
Court Fines & Fees	\$1,133,736	\$1,570,000	\$1,870,000



Truth in Taxation Summary

2022/23

The 2022 taxable values after March Board of Review are provided below. These totals have been reported to the Macomb County Equalization Department.

2022 Taxable Value	\$563,555,249
2021 Taxable Value	\$527,110,828
2020 Taxable Value	\$507,367,116
2019 Taxable Value	\$483,045,604
2018 Taxable Value	\$463,529,302

Historical:

The 2022 Taxable Value increased \$36,444,421 or 6.91% from 2021.

The 2021 Taxable Value increased \$19,743,712 or 3.89% from 2020.

The 2020 Taxable Value increased \$24,321,512 or 5.03% from 2019.

The 2019 Taxable Value increased \$19,516,302 or 4.21% from 2018.

The 2018 Taxable Value increased \$11,802,262 or 2.61% from 2017.

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

2022	\$2,775,398
2021	\$2,817,718
2020	\$3,172,175
2019	\$3,053,051
2018	\$4,167,114

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

2021	\$ 7,530,910
2021	\$ 6,077,509
2020	\$10,729,631
2019	\$ 6,086,341
2018	\$ 7,721,805

Consumer Price Index Cap:

2022	3.1%
2021	1.4%
2020	1.9%
2019	2.4%
2018	2.1%



Truth in Taxation Summary

2022/23

Headlee:

2022 MILLAGE REDUCTION FORMULA
(Total 2021 Taxable Value-Losses) X CPI
2022 Taxable Value – Additions

(\$527,110,828 – 2,775,398) X 1.031
\$563,555,249 – 7,530,910

\$540,589,828
\$556,024,339

2022 MILLAGE REDUCTION FRACTION = 0.97224130 or **0.9722**
(2009 through 2022 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
2021 Total Taxable Value-Losses
2022 Total Taxable Value-Additions

\$527,110,828 – 2,775,398= \$524,335,430
\$563,555,249 – 7,530,910= \$556,024,339

2022 BASE TAX RATE FRACTION= 0.94300805 or **0.9430**

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

2021 Operating Levy of 18.1567
X Base Tax Rate Fraction of .9430
2022 Base Tax Rate = 17.1217

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



TRUTH IN TAXATION CALCULATIONS

2021 CITY OF EASTPOINTE TAXABLE VALUE		2021
\$527,110,828		TAX LEVY
Millage Reduction (M.R.F.)		
RATE	SOURCE	
18.1567	GENERAL OPERATIONS	9,552,477
0.8391	LIBRARY PERMANENT	441,394
0.9505	LIBRARY VOTED 2017	500,005
19.9463	TOTAL TAX RATE	TOTAL 10,306,705

2022 CITY OF EASTPOINTE TAX LEVY		2022
\$527,110,828		MAXIMUM TAX LEVY
0.9722 Millage Reduction (B.T.R.F.)		WITH HEARING
RATE	SOURCE	
17.6519	GENERAL OPERATIONS	9,849,611
0.8158	LIBRARY PERMANENT	458,970
0.9722	LIBRARY VOTED 2022	546,961
19.4399	TOTAL TAX RATE	TOTAL 10,855,542

2022 CITY OF EASTPOINTE TAX LEVY		2022
\$527,110,828		MAXIMUM TAX LEVY
0.9430 Millage Reduction (M.R.F.)		WITHOUT HEARING
RATE	SOURCE	
17.1217	GENERAL OPERATIONS	9,649,023
0.7912	LIBRARY PERMANENT	445,883
0.9430	LIBRARY VOTED 2022	531,432
19.6701	TOTAL TAX RATE	TOTAL 10,626,338

2021 TAX RATE 19.9463 AND 2021 TOTAL OPERATING REVENUE IS \$10,306,705

2022 TAX RATE 19.4399 AND 2022 TOTAL OPERATING REVENUE IS \$10,855,542

Difference 5.32%



Truth in Taxation Summary

2022/23

Millage	Actual FY 2020/21	Actual FY 2021/22	Maximum Allowed By Charter Or MCL	Maximum Per Headlee FY 2022/23 (.9722)	Proposed FY 2022/23
General Operating (General Fund)	18.4914	18.1567	19.1754	17.6519	17.6519
Garbage & Rubbish Collection	0.0000	0.0000	3.0000	2.2412	0.0000
Library Fund	0.8545	0.8391	1.0000	0.8158	0.8158
Library 2017	0.9681	0.9505	Voted 2017	0.0000	0.0000
Library 2022	0.0000	0.0000	Voted 2022	0.9722	0.9722
Total Operating	20.3141	19.9463	23.1754	21.6811	19.4410
Debt Retirement	6.7500	6.6500	N/A	N/A	6.6000
Total Tax Levy	27.0641	26.5963	N/A	N/A	26.0410

SECTION V:
FUNDS &
DEPARTMENTS



General Operating Fund

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

Special Events

Major & Local Streets Fund

Street Lighting

Economic Development Fund

Downtown Development Authority Fund

Michigan Indigent Defense Commission

Drug Forfeiture Fund

Library Fund

Community Development Block Grant Fund

Brownfield Authority Debt

Chapter 20 Drain Fund



Rubbish Collection and Disposal

Capital Improvement Fund

Water/Sewer Fund

Motor Pool

Death Benefit Fund

Retirement Fund-MERS Overlay

Retiree Health Care



General Fund – 101 City Council

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

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

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

STAFFING SUMMARY

1 Mayor
1 Mayor Pro-Tem
3 Council Members

FUNDING LEVEL SUMMARY			
	2020/21 Actual	2021/22 Budget	2022/23 Adopted
Personnel Services	\$30,614	\$34,448	\$34,448
Supplies	\$105	\$1,000	\$500
Other Services and Charges	\$19,951	\$24,465	\$24,465
Total	\$50,670	\$59,913	\$59,413

2022/23 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	2020/21 Actual	2021/22 Budget	2022/23 Proposed
Regular City Council meetings	24	24	24
Special City Council meetings	11	28	28
Public hearings conducted	5	3	3
Ordinances adopted	19	10	10
Show cause hearings conducted	2	7	7



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

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

Mission:

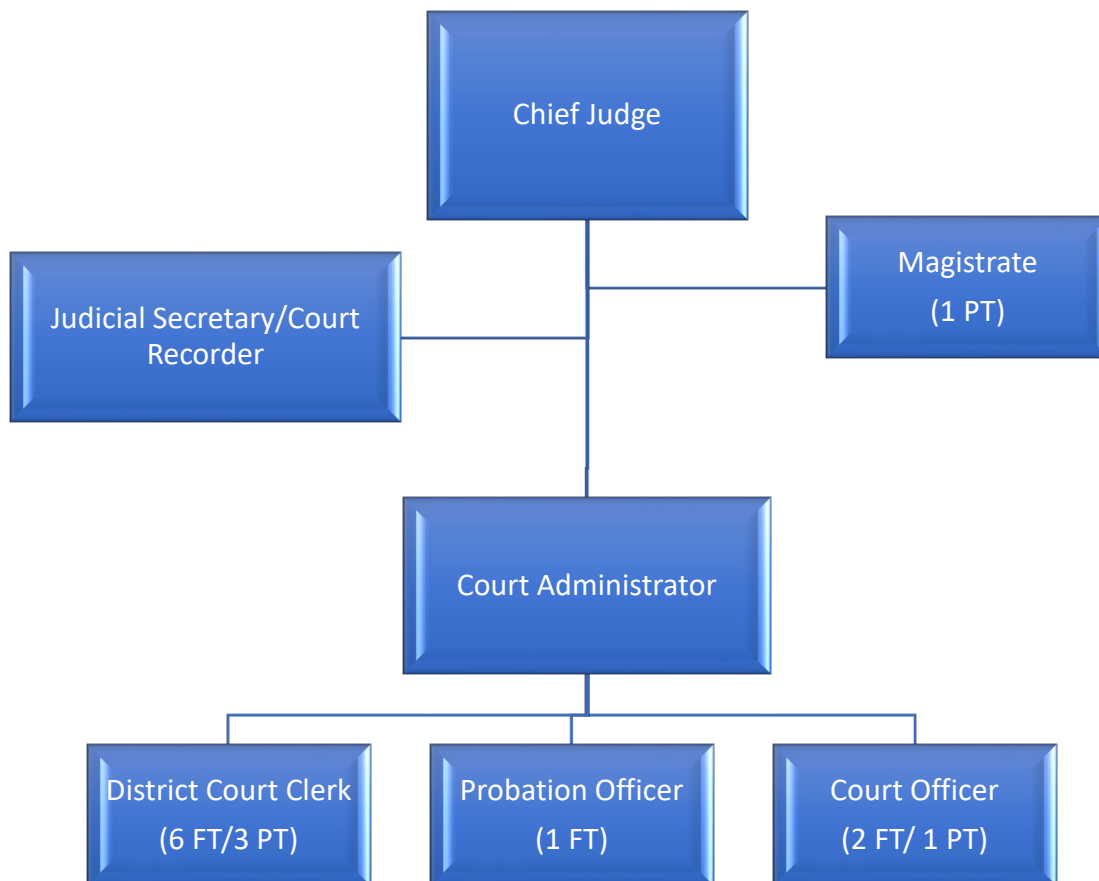
The Mission of the 38th District Court is to provide a safe, neutral, and impartial forum for peaceful resolutions of public and private disputes.

Core Values:

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

Current Staffing Summary:

1 Chief Judge
1 Magistrate (PT)
1 Judicial Secretary/Court Recorder
1 Court Administrator
1 Probation Officer
3 Court Officers (2 FT/ 1 PT)
9 District Court Clerks (6 FT/3 PT)



2022/23 PERFORMANCE OBJECTIVES

1. Continue to utilize recommendations and guidelines set forth by the Michigan Supreme Court and State Court Administrative Office as mandates are established
2. Train employees efficiently on processes and procedures
3. Begin implementing technology into operations (e-file, electronic check-in, website with portals etc.)
4. Provide competent and quality service to citizens
5. Increase staffing to aid in alleviating the backlog experienced from the Courts closure during the pandemic and to begin Court operations that have not been functional in prior years (garnishments, etc.)
6. Purchase an outdoor kiosk for Court payments
7. Begin grant process to begin implementation of specialty courts (Drug Court, Mental Health Court)



Funding Level Summary			
38 th District Court	2020/21 Actual	2021/22 Budget	2022-2023 Adopted
Personnel Services	\$985,237	\$1,196,741	\$1,300,111
Pension – OPEB	\$284,334	\$7,177	\$7,587
Supplies	\$41,519	\$37,000	\$41,150
Other Charges	\$126,084	\$176,700	\$189,125
Capital Outlay	\$3,111	\$2,500	\$14,000
Total	\$1,440,285	\$1,420,118	\$1,551,973

PERFORMANCE INDICATORS CASELOAD - FILINGS	Beginning Pending	New Filings	Reopened	Total Caseload
Caseload 2019	3,904	17,026	1,171	22,028
Caseload 2020	3,936	13,206	1,068	18,210
Caseload 2021	8120	14,377	2,537	25,034

PERFORMANCE INDICATORS CASELOAD - DISPOSITIONS	Total Caseload For Dispositions
Caseload 2019	18,124
Caseload 2020	9,986
Caseload 2021	21,328



REVENUE DISBURSEMENT			
	2019	2020	2021
City of Eastpointe	\$1.8	\$1.0	\$1.9
State of Michigan	\$645,541	\$368,348	\$568,576
Macomb County	\$40,216	\$26,700	\$54,521

REVENUE COMPARISON MACOMB COUNTY DISTRICT COURT			
District Court	2020 Revenue	2021 Revenue	# Of Judges
37th DC	\$5,004,684	\$4,950,000	4 Judges
38th DC	\$1,418,907	\$2,552,833	1 Judge
39th DC	\$2,151,852	\$2,919,988	3 Judges
40th DC	\$2,404,343	\$2,550,988	2 Judges
41A DC Shelby	\$2,397,434	\$2,745,863	1 Judge
41A DC Sterling	\$1,817,518	\$2,157,719	3 Judges
41B DC	\$4,719,905	\$4,917,900	3 Judges
42-1 DC	\$507,256	\$1,420,700	1 Judge
42-2 DC	\$447,926	\$701,300.00	1 judge



General Fund – 172 City Manager

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

The City of Eastpointe has been operating under the Council-Manager form of government since 1929. The City Manager is the Chief Administrative Officer of the city government, responsible for the efficient and effective management of all operations of the city. The City Manager appoints all department heads and employees of the city, except the City Attorney. The City Manager also appoints the members of the Housing Commission and Downtown Development Authority and serves 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.

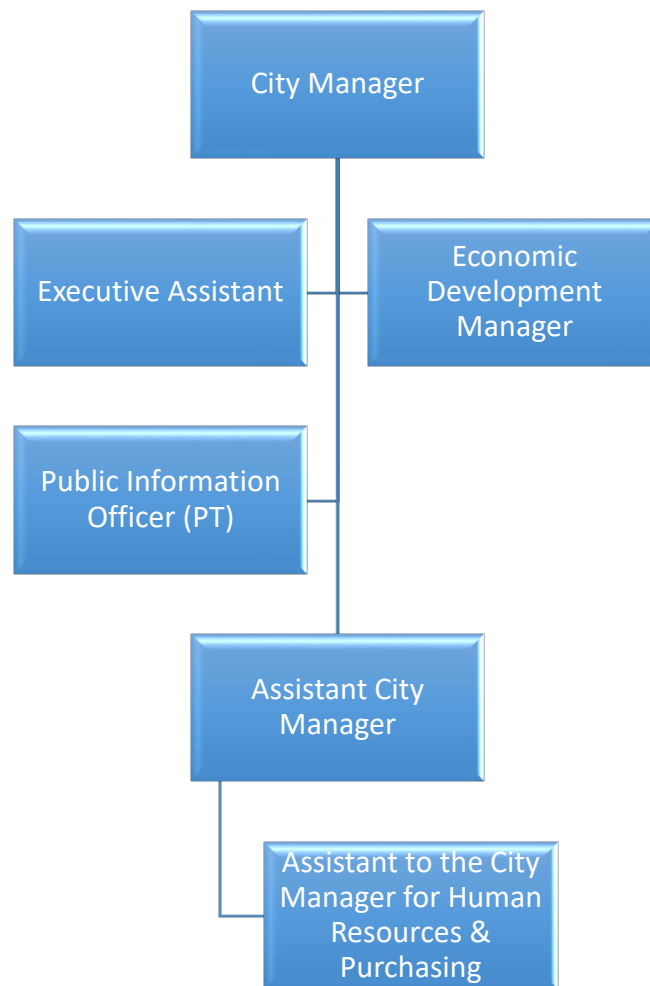
The City Manager must also appoint a Purchasing Agent who administers the city purchasing programs and coordinates the purchase of all goods and services for the City of Eastpointe. Purchasing is the centralized function through which all city departments must request goods and vendors. The Acting City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



STAFFING SUMMARY

- 1 City Manager
- 1 Assistant City Manager
- 1 Executive Assistant
- 1 Public Information Officer (Part-Time)





SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2021-22 Budget

- Personnel Costs for the Assistant to the City Manager for Human Resources and Purchasing was removed from the City Manager's Budget and added to the Personnel Department Budget in 2021/22.

FUNDING LEVEL SUMMARY			
City Manager	2020/21 Actual	2021/22 Budget	2022/23 Adopted
Personnel Services	\$453,064	\$370,449	\$455,522
Pension – OPEB	\$48,351	\$0	\$0
Supplies	\$4,812	\$5,500	\$5,500
Other Charges	\$6,792	\$18,605	\$30,420
Total	\$518,993	\$394,554	\$491,442

PERFORMANCE INDICATORS	2020/21 Actual	2021/22 Budget	2022/23 Proposed
Administrative Orders Issued	0	5	3
Labor Contracts Negotiated	6	5	6
Employees Recruited and Hired (FTE)	21	13	15
Bid Proposals and Contracts Prepared	22	20	15
Number of Labor Grievances Processed	2	3	3



General Fund - 270 Personnel Department

The City Manager's Office/Personnel Department is responsible for human resource planning, recruitment and selection; human resource development; compensation and benefits; safety and health; and employee and labor relations. This Office also is responsible for developing, implementing, and interpreting personnel policies that are consistent with the needs and objectives of the City of Eastpointe. The City Manager serves as the Director of Personnel in accordance with the City Charter and the Assistant to the City Manager for Human Resources and Purchasing serves as the Secretary to the Civil Service Commission. The Assistant to the City Manager for Human Resources and Purchasing serves a key role in delivering Human Resource services and managing HR functions/operations for the City of Eastpointe under the direction of the City Manager.

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

The demand for strategic, consultative, and collaborative human resource services continues to grow. During the next two to three years, a broad set of organizational challenges must be addressed that have managerial/leadership, workforce, DEI (Diversity Equity and Inclusion), and technological implications for our City.

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

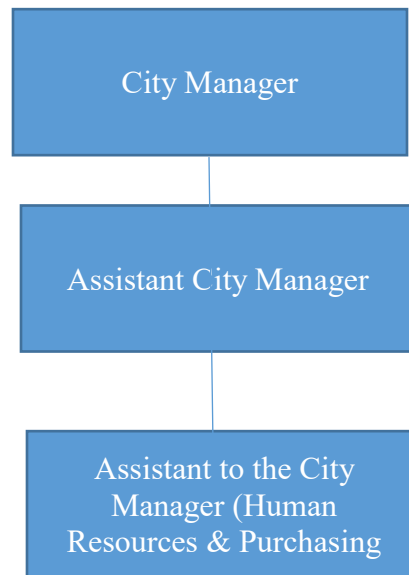
2022/23 PERFORMANCE OBJECTIVES

1. Value, Encourage, and Support a Diverse Workforce;
2. Continue Improving Individual and Organizational Capacity and Effectiveness;
3. Anticipate and Meet the Changing Needs of the Workforce / Family;
4. Champion Career and Professional Growth;
5. Create and Enhance Strategic Partnerships;
6. Enhance Services through Technology;



STAFFING SUMMARY

- 1 Director of Personnel
- 1 Assistant City Manager
- 1 Assistant to the City Manager for Human Resources & Purchasing



SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2021-22 Budget

- Implementation of a Learning Management, Onboarding, Policy Management Cloud Based System

Personnel	2020/21 Actual	2021/22 Budget	2022/23 Adopted
Personnel Services	\$0	\$89,976	\$86,879
Other Services & Charges	\$35,588	\$44,950	\$55,800
Total	\$35,588	\$134,926	\$142,679



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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

STAFFING SUMMARY

Finance

- 1 Finance Director/Treasurer
- 1 Controller

Accounting

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

Treasury

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



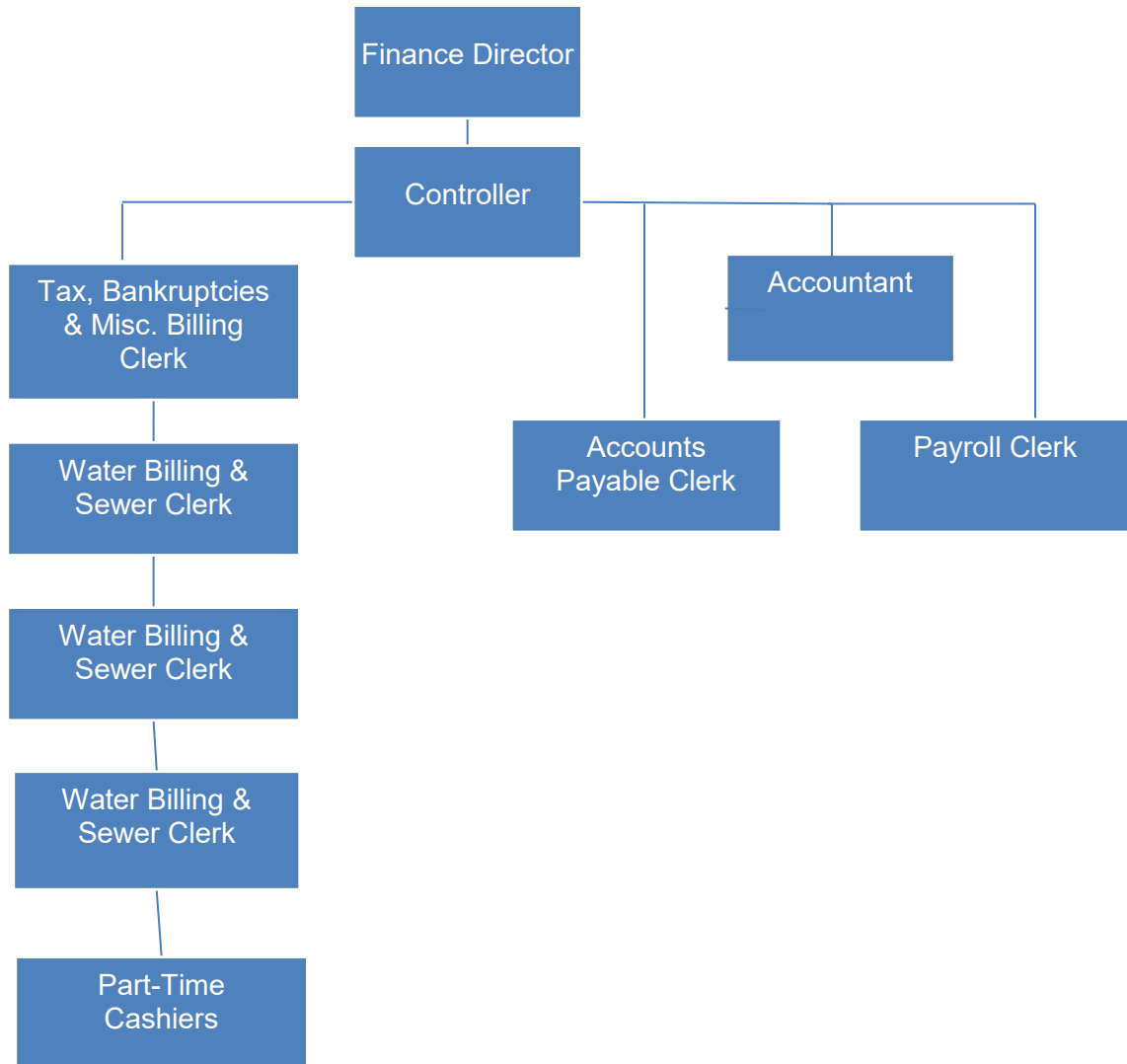
Finance Department

2022/23

Finance Staff Charged Direct to Water/Sewer

2 part-time Cashier Clerks

3 Water Clerks - Billing & Repairs / backup to cashiers



SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2021/22 Budget

Accounting

Personnel Services — Personal Services reflects an increase in benefit costs offset by the elimination of a part-time position.

Pension-OPEB — Pension-OPEB was moved to a citywide department as allocating by active employees no longer made sense.



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

Other Charges – Other Charges reflects an increase for payment kiosk costs and additional audit costs as a Single Audit will be required again in FY23

Treasurer

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

2022/23 PERFORMANCE OBJECTIVES

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

FUNDING LEVEL SUMMARY			
	2020/21 Actual	2021/22 Budget	2022/23 Adopted
Finance/Accounting			
Personal Services	\$500,616	\$584,160	\$562,608
Pension-OPEB	\$159,235	\$ 0	\$ 2,157
Supplies	\$ 22,961	\$ 27,168	\$ 26,500
Other Charges	\$ 92,660	\$101,005	\$123,845
Total	\$775,472	\$712,333	\$715,110
Treasurer			
Other Charges	\$ 10,358	\$ 15,000	\$ 15,000



Finance Department

2022/23

PERFORMANCE INDICATORS	2020/21 Actual	2021/22 Budget	2022/23 Proposed
Payroll Payments Processed	5,315	4,800	4,800
Accounts Payable Transactions	3,358	3,400	3,400
Accounts Payable Invoices Processing	8,553	8,100	8,100
Accounts Payable Payments	\$72,672,864	\$68,000,000	\$70,000,000
Transactions Processed by Cashiers	142,087	153,000	153,000
Amounts Processed by Cashiers	\$69,364,198	\$67,000,000	\$68,000,000
Water & Sewer Bills Issued	162,239	162,300	162,300
Bankruptcy Claims Processed	12	15	15
Bankruptcy Claim Amounts	\$3,971	\$2,000	\$2,000

Real & Personal Property Taxes-Summer			
# of Parcels	15,634	15,406	15,665
Taxes Billed	\$36,566,067	\$37,000,000	\$39,000,000
Special Assessments Billed	\$ 468,605	\$ 1,500,000	\$ 2,000,000
Collected at City	\$33,904,540	\$34,650,000	\$36,900,000
% Collected by City	92%	90%	90%

Real & Personal Property Taxes-Winter			
# of Parcels	15,634	15,406	15,665
Taxes Billed	\$1,358,955	\$1,300,000	\$1,350,000
Special Assessments Billed	\$1,880,724	\$1,500,000	\$1,500,000
Collected at City	\$2,395,276	\$2,240,000	\$2,280,000
% Collected by City	74%	80%	80%
Board of Review / MTT Tax Adjustments	85	125	125
Miscellaneous Billings	1,662	2,600	2,600
Miscellaneous Bill Amounts (\$)	\$582,162	\$900,000	\$900,000
Risk Management Claims	66	20	20
Workers Compensation Claims	36	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 14,594 parcels, of which 13,684 are Real Property and 910 are Personal Property. The 2021 Assessment Roll which will be used for the 2022 tax bills has an Assessed Value of \$818,033,600 and Taxable Value of \$563,555,249 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



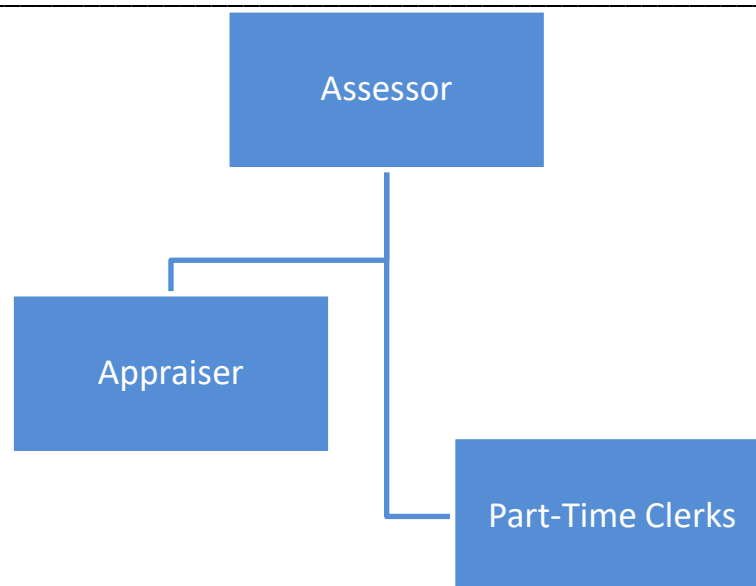
contracts and deeds; banks and corporations not following through on mandated foreclosure requirements on homeowners who have filed bankruptcy or abandoned the property; and homeowners who have walked away from the property and assumed that they are not legally responsible for the property or its maintenance. 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 2021/22 Budget

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

2022/23 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			
	2020/21 Actual	2021/22 Budget	2022/23 Adopted
Supplies	\$ 6,687	\$ 6,977	\$ 6,980
Other Charges	\$ 282,497	\$ 286,778	\$ 291,625
Total	\$ 289,184	\$ 293,755	\$ 298,605

PERFORMANCE INDICATORS	2020/21 Actual	2021/22 Budget	2022/23 Proposed
Assessment Notices Processed	14,644	14,200	14,200
Property Transfer Affidavits Processed	1,030	1,200	1,200
Homestead Affidavits	543	500	500
Homestead Rescinds	396	500	500
Deeds and Land Contracts Process	384	1,750	1,750
Local Unit PRE Investigation & Denial	22	20	20
State PRE Denial Processing	67	15	15
Board of Review Appeals	224	225	225
Poverty Applications Processed	16	25	25
Tax Tribunal Hearings Attended	16	5	5
Equalization Factor	1.000	1.000	1.000



General Fund – 210 City Attorney

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

FUNDING LEVEL SUMMARY			
	2020/2021 Actual	2021/22 Adopted	2022/23 Adopted
Total	\$195,795	\$147,000	\$173,000

2022/23 PERFORMANCE OBJECTIVES

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



PERFORMANCE INDICATORS	2020/21 Actual	2021/22 Budget	2022/23 Proposed
Regular City Council meetings attended	24	24	24
Special City Council meetings attended	12	28	10
Public hearings attended	11	3	3
Ordinances and amendments prepared	8	10	10
Number of open lawsuits	34	7	7
Number of closed lawsuits	5	2	34
Hours spent on city business	4,254	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.

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

The City Clerk by virtue of state law is Eastpointe’s Election Coordinator. It is the sole responsibility of the City Clerk’s Office to register voters, process absentee ballot applications, hire, train and supervise precinct workers, tabulate election results, verify nominating petitions, perform accuracy tests on the voting equipment and programs to detect errors prior to each election and to be of assistance, if needed, by the County Board of Canvassers for each election. The elections scheduled for FY 2021/22; State Primary – August 2, 2022, State General Election – November 8, 2022.

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

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

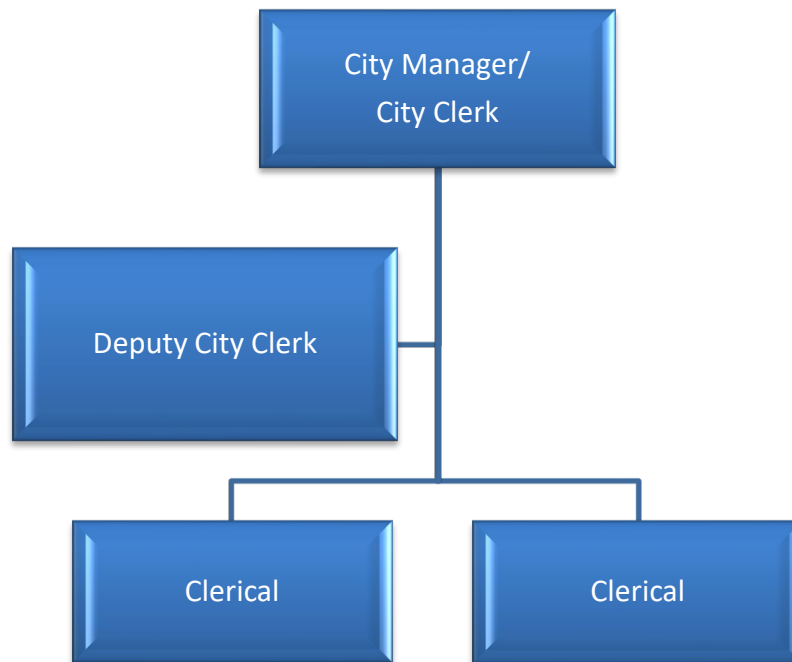


will accept and process kennel requests from grandfathered pet owners who fall under certain circumstances to house more than three dogs. These programs also ensure that all dogs have received their mandatory vaccinations, thus ensuring the health and welfare of our city residents. To further protect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

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

STAFFING SUMMARY

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



SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2020/21

Clerk's Department now has a Deputy City Clerk that manages the day-to-day operations of the Office.

2022/23 PERFORMANCE OBJECTIVES

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

FUNDING LEVEL SUMMARY			
Clerk's Department	2020/21 Actual	2021/22 Budget	2022/23 Adopted
Personnel Services	\$109,045	\$165,148	\$181,878
Pension - OPEB	\$40,359	\$0	
Supplies	\$14,100	\$20,000	21,000
Other Charges	\$23,800	\$16,800	
Operating Equipment	\$0	\$0	0
Total	\$187,304	\$201,948	
Election Department (with RCV Implementation)	2020/21 Actual	2021/22 Budget	2022/23 Adopted
Personnel Services	\$278,795	\$141,097	0
Pension - OPEB	\$40,359	\$0	0
Supplies	\$137,000	33,300	0
Other Charges	\$32,847	11,000	0
RCV Implementation	\$35,271	\$29,120	0
Total	\$524,272	\$214,517	0
PERFORMANCE INDICATORS	2020/21 Actual	2021/22 Budget	2022/23 Proposed
Dog licenses issued	1,641	1,018	2000
Kennel licenses issued	17	15	15
Vicious dog licenses processed	0	0	0
Bike licenses	6	1	10
Process business registrations	799	799	800
Late notices/business licenses	438	484	450
Administer elections	2	1	2
Process & issue absentee ballot requests	18,704	3,625	12,000
Voting registration processing:			
Registered voters	27,932	27,525	28,100
New registrations	3,533	2,409	3,000
Cancellations	3,001	2,313	3,000
Voter history updates	25,328	3,916	18,000



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 2021/22 Budget

Retiree Costs – budgeted expenditures reflect updated actuarial amounts for non-public safety general employees. Expenditures are a decrease from FY22 health care contributions, reflecting the healthcare buyouts.

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

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

2022/23 PERFORMANCE OBJECTIVES

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

FUNDING LEVEL SUMMARY			
	2020/21 Actual	2021/22 Budget	2022/23 Adopted
Retiree Costs	\$691,075	\$624,419	\$539,921
Workers Comp Insurance	\$ 8,388	\$ 22,560	\$ 15,937
General Liability Insurance	\$ 28,609	\$ 31,344	\$ 31,344
Total	\$728,072	\$678,323	\$587,202



General Fund – 228 and 299

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

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

Significant Issues – 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			
	2020/21 Actual	2021/22 Budget	2022/23 Adopted
228- Other Services & Charges	\$203,003	\$208,000	\$270,786
Capital Outlay	\$ 80,736	\$ 60,000	\$ 25,000
Total	\$283,739	\$268,000	\$295,786
299-Other Services & Charges	\$ 226,346	\$ 222,200	\$ 237,200
Capital Outlay	\$ 9,163	\$ 35,000	\$ 0
Personnel Services	\$ 28,814	\$ 44,738	\$ 39,956
Pension-OPEB	\$ 185,643	\$ 907,597	\$ 875,682
Debt Services	\$ 293,491	\$ 287,518	\$ 286,481
Total	\$ 753,224	\$1,507,598	\$1,448,819



SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2021/22

IT reflects a new three-year contract.

Non-Public Safety pension contributions were moved out of individual departments into 299 in FY22. The allocation of costs based on active employees was no longer relevant with the dwindling participants in the pension system.

2022/23 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 (1)
- Police Service Aides (8)
- Animal Control Officer (1)
- Police Reserves (25)
- Administrative Secretary (1)
- Clerks (3)
- Property Officer (1)
- Porter (1)
- Crossing Guards (4)
- Chaplains (3)



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

Patrol

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

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

The **Code Enforcement Officer** is responsible for the investigation of abandoned vehicles, inoperable vehicles, littering and parking enforcement. This position also serves as a substitute crossing guard when needed and assists with the transportation of department vehicles in need of repair. The Code Enforcement Officer is assigned a variety of duties when needed and is supervised by the commanding officer of the day. In 2020, the Code Enforcement Officer was crossed 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.

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 four part-time Crossing Guards.

Criminal Investigations (Detectives)

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

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, vehicle fraud, stolen car rings, and identify criminal organizations involved in vehicle thefts. This is a partial grant funded position.

Records Supervisor/IT Specialist

The Records Supervisor/IT Specialist is in charge of the day to day operations of the Records Division. The primary duties of the supervisor is to oversee gun registrations, FOIA requests, 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 records



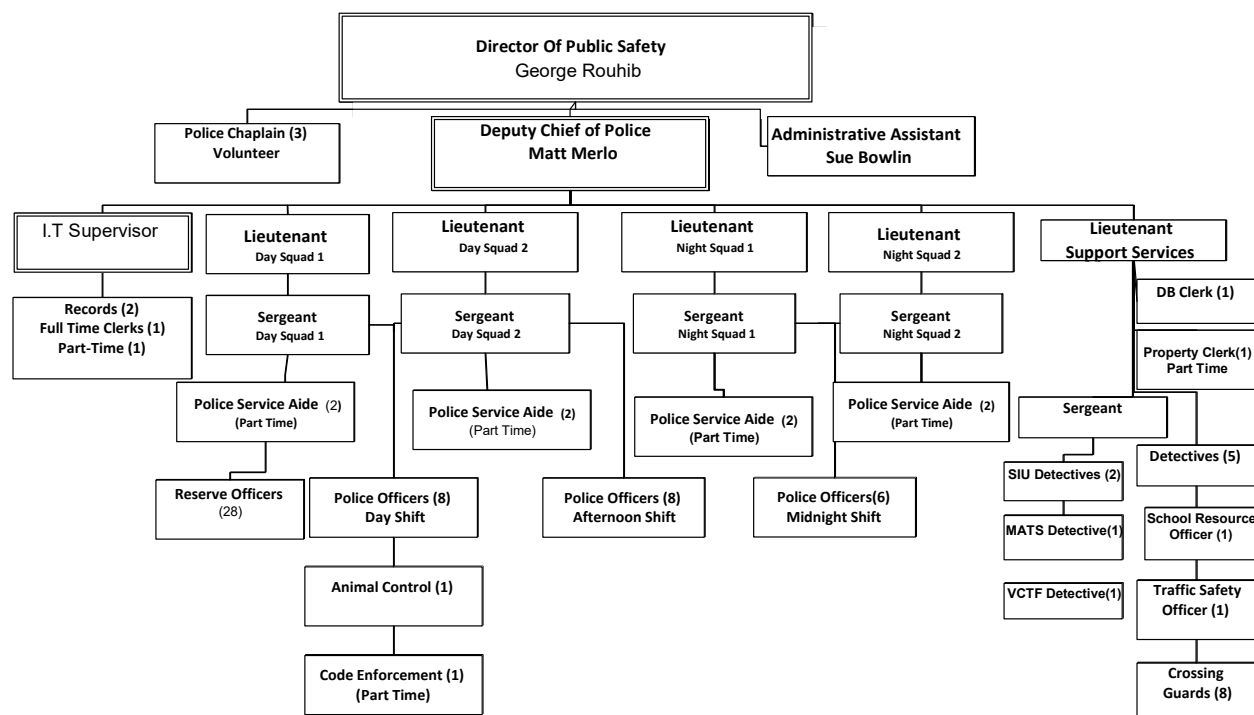
pertaining to department activities. The Clerks maintain gun registration files as required by state statute. The Clerks are charged with the keeping of accident records and disseminating same and the processing of Freedom of Information Act (FOIA) requests. The Clerks are responsible for receiving of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

Police Reserve Unit

The Police Department consists of 25 Police Reserves who assist in patrolling special events, sporting events at the high school, and all city parks. Each Police Reserve has to complete the Reserve Police Academy that consists of several weeks of professional training. The Police Reserves also have specially trained officers who are trained in riding police bikes.

2022/2023 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 2021/2022 Budget**

Staffing Levels— The department is requesting to add two additional police officers to the force. This would bring the agency to 46 sworn officers instead of 44 sworn. The department would like to initiate a Traffic Bureau consisting of two additional officers. These officers will be responsible for specifically focusing on individuals operating their vehicles in a careless and reckless manner. The majority of the focus will be in the residential neighborhoods. The officers would also be trained in investigating serious and fatal accidents and Motor Carrier Enforcement. (\$250,000)

Overtime—In respect to overtime for the 2022/23 fiscal year, the budget shall increase by 11%. Sick time has increased as a result of COVID and court time has increased as a result of an increase in work productivity.

Operating Equipment was increased by 23% for the purchase of ballistic vests, radar units, several prep radios, fitness equipment, and range improvements.

Building Maintenance costs will increase by 27% as a result of constant issues involving HVAC, Plumbing, and electrical. The police department was built in the 50s and has the original plumbing and electrical. There have been many improvements made to the HVAC system. In addition, there have been costs increases in regards to cleaning supplies and covering minor expenses for the District Court.

Building Improvements were budgeted for the renovations of two bathrooms, parts of the basement areas, the office in the range, command and dispatch offices. There are still a number of small projects that need attention, however the ones that are listed will be the focus of the 2022/23 fiscal year. Many of the current projects have been on hold because of COVID and contractor's inability to find qualified employees.

FUNDING LEVEL SUMMARY			
	2020/2021 Actual	2021/22 Budget	2022/23 Adopted
Personnel Services	\$6179,933	\$6,325,317	\$6,515,874
Pension-OPEB	\$3,214,685	\$3,285,358	\$3,363,228
Supplies	\$148,535	\$151,125	\$152,429
Other Charges	\$1,531,662	\$1,607,394	\$1,673,891
Other Expenses	\$367,754		
Capital Outlay	\$447,174	\$277,709	\$430,591
Total	\$11,521,970	\$11,646,903	\$12,136,013



PERFORMANCE INDICATORS-Police-2020-2021-2022 (Stats are compiled by calendar year)

Performance Indicators	2020	2021	2022
(Workload)	Actual	Actual	Proposed
Total Calls for Service	23,728	24,991	26,200
Total Arrests	1,516	1,489	1,650
Citations Issued	11,963	9,786	12,050
Traffic Accidents	582	507	615
Fatal Accidents	3	2	1
Criminal Cases Assigned to Detectives	1,470	1,805	1,980
Felony Warrants Obtained	468	586	520
Liquor Control Investigations	0	26	35
Motor Vehicle Theft	154	170	180
Murder/Manslaughter/Negligent Homicide	6	2	1
Robbery	38	40	36
Burglary	110	118	114
Total Reported Crime Incidents (MICR)	2,727	3,004	2,995



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.

2022/23 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.
4. Develop educational literature for the public

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

Highlights of the 2022/23 Budget

Personnel Services-The budget for the 2022/23 outlines a part time Animal Control Officer in the amount of \$27,300. The part time officer will assist the full-time officer and will work some weekends in order to better manage complaints. In addition, the part-time Animal Control Officer will work later on in the evenings where the full-time officer is off duty. This will increase efficiency and allow the police officers to remain in service. The city has a large volume of dogs and it is difficult for one individual to manage all of the complaints and compliance checks.



Animal Control

2022/2023

FUNDING LEVEL SUMMARY			
	2020/21 Budget	2021/22 Budget	2022/23 Adopted
Personnel Services	\$94,682	\$91,051	\$115,391
Pension – OPEB			
Supplies	\$5,500	\$20,325	\$13,150
Other Charges	\$25,950	\$29,610	\$23,500
Capital Outlay	\$11,642	\$10,900	\$9,550
Total	\$137,774	\$151,886	\$161,591

PERFORMANCE INDICATORS 2022/23

Performance Indicators	2020/21	2021/22	2022/23
(Workload)	Actual	Actual	Proposed
Total Calls for Service	790	550	590
Citations Issued	85	70	85
Animal Complaints/Runs	370	387	420
Animal Neglect/Cruelty	2	5	7
Intakes (dogs)/Services	329	420	450
Intakes (cats)/Services	84	75	81
Intakes (wild)/Services	100	90	95



Fire Department

2022/23

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. Two department members are highly trained members of the Macomb County Technical Rescue Team and one member belongs to Michigan Task Force One.

In 2021, three department members completed Fire Instructor training and are qualified to conduct fire related training for the department. One firefighter/paramedic completed Emergency Medical Services Instructor status and is qualified to support, required, in house continuing education training for our paramedics. Finally, one additional firefighter completed Fire Inspector training and compliments our efforts for succession planning.

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).



Fire Department

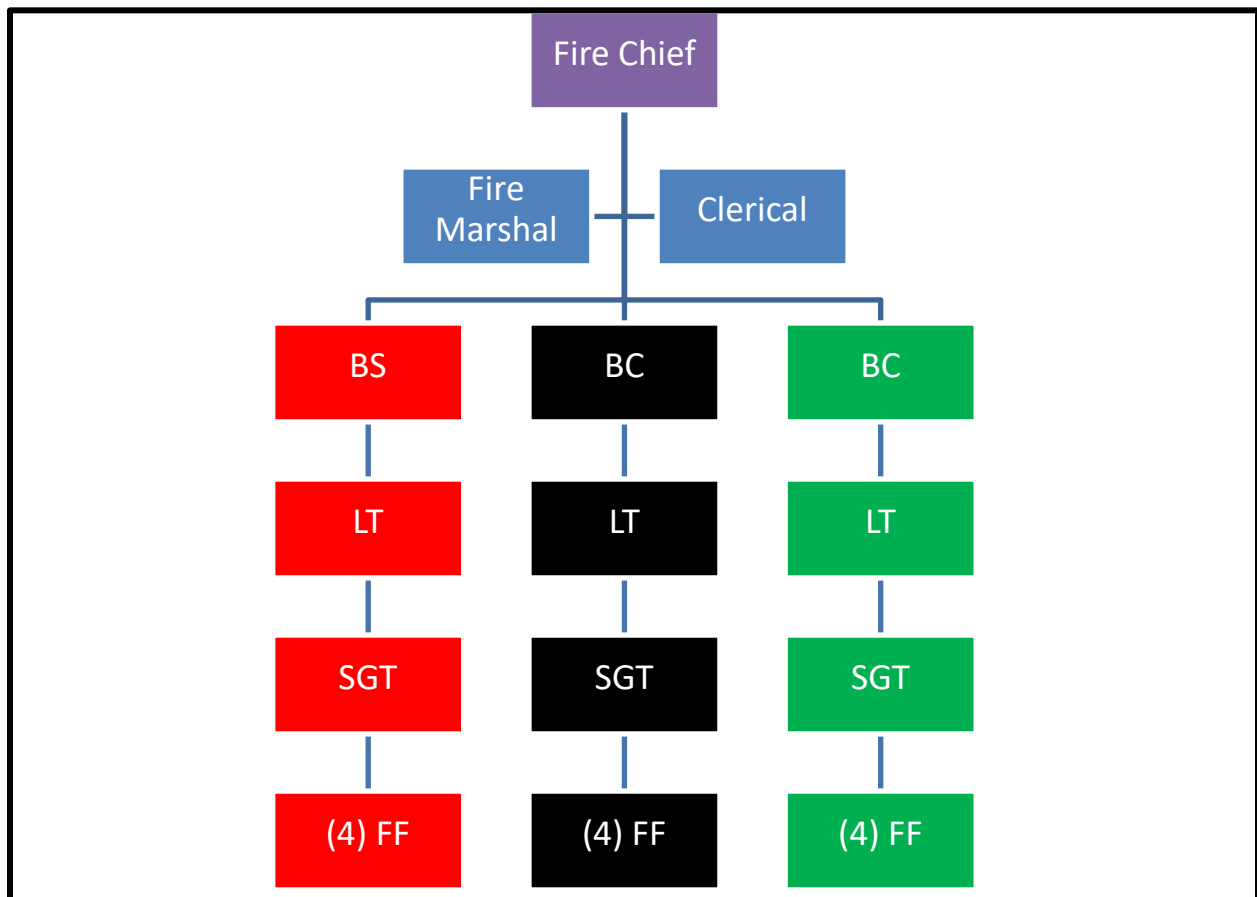
2022/23

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 2021/2022 Budget

Personnel Services – The staffing levels for the 2022/2023 budget is reflecting a request to add one additional Firefighter/Paramedic. The department is currently staffed with 23 full time firefighter/paramedics. One additional ‘float’ Firefighter/Paramedic, would increase staffing to a total of 24. This addition would address vacancies as they occur. (\$125,000)

Overtime/Staffing –The overtime budget will be increased by \$37,000 from the previous budget year based on contractual language and projected expenses.



Building Improvements- This account will be decreased by \$21,271 from the previous year. The department intends on purchasing a new exhaust system for the fire bay, paint for the fire bay doors, remodel the upper level bathroom, and flooring for the eating area.

Operating Equipment- This account was decreased by approximately \$15,000. The department is budgeting for a 12-lead defibrillator, washer and dryer, refrigerator, and prep radios

Vehicle Lease Payment- The budget will reflect leasing a new vehicle for the Battalion Chief. The cost of this lease is approximately \$660 per month which includes the maintenance agreement.

Department Vehicles- The budget will reflect the purchase of a new engine. One of our two engines was purchased in 2004 and is near the end of its useful life. This apparatus has 80,890 miles and 10,439 engine hours. In addition, it is costing approximately \$1500.00 per month in repair and maintenance costs over the last 24 months. A replacement engine will cost approximately \$695,000 and will last approximately 20-22 years if properly maintained.

2022/2023 Performance Objectives

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

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

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

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



Fire Department

2022/23

FUNDING LEVEL SUMMARY			
	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted
Personnel Services	\$3,085,951	\$3,355,470	\$3,502,764
Pension-OPEB (new subcategory)	\$1,552,610	\$1,678,469	\$1,741,810
Supplies	\$160,960	\$164,194	\$176,160
Other Services/Charges	\$688,259	\$697,413	\$681,851
Capital Outlay	\$1,343,290	\$211,480	\$ 915,650
Total	\$5,470,404	\$6,107,026	\$7,018,235

Includes vehicle replacements

PERFORMANCE INDICATORS <i>Statistics are based on calendar year</i>	2020 Actual	2021 Actual	2022 Proposed
EMS Incidents	3,967	4,576	5,033
Fire Incidents	1,310	1,590	1,750
Fire Investigations	83	87	85
Commercial Property Inspections	403	469	450
Training hours	6,800	7,804	8,000



Divisions within the Building Department

Building – 101-371

Rental Inspection – 101-372

Vacant Properties – 101-373

Planning – 101-400

Home Demolition – 101-730

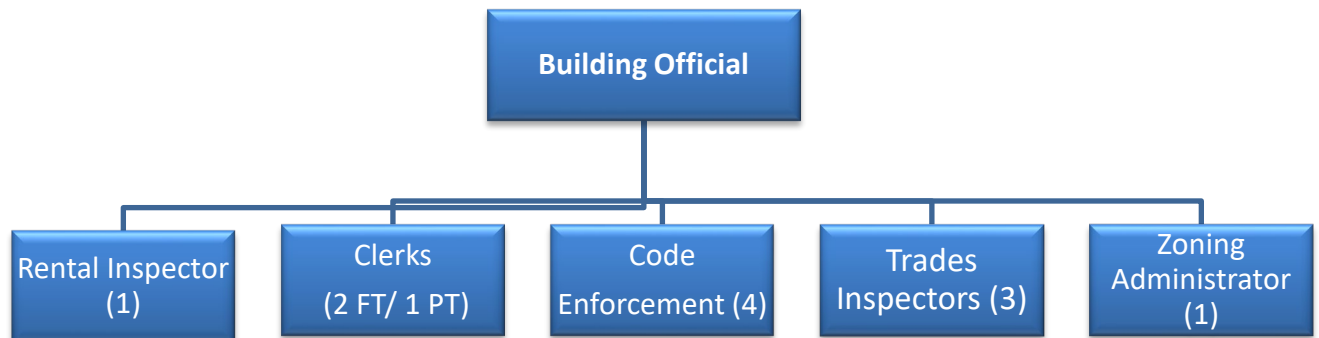
Blight Removal – 101-732

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

All inspections should be funded through permit fees charged to permit holders; rental inspection fees charged to the property owners and code enforcement should be funded by administration fees charged to those who violate the code of ordinances. Expenses for Planning Commission, ZBA and dangerous building cases should be charged accordingly to the applicant to cover any costs associated with the service.

Staffing Summary

- 1 Building Official (contractual)
- 1 Rental Inspector (contractual)
- 1 Zoning Administrator (contractual)
- 3 Clerical (2 full-time/1 part-time)
- 3 Electrical, Mechanical and Plumbing Inspectors (contractual)
- 4 Code enforcement officers (2 contractual/2 PT)





Building – 101-371
Rental Inspection – 101-372
Vacant Buildings – 101-373
Planning – 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.

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 2021/2022 Budget

Following a Building Department audit in 2021, it was determined there were long-term systemic issues that indicated the need to revamp the department by a professional team with the knowledge and experience to run a building department efficiently and effectively. In November 2021, City Council contracted with a firm to provide Building Department services. This contract allots for 80% of the revenue from the Building Department to be paid to the contractor for their services, and 20% of the revenue to remain with the city to cover costs of the services.



Building Department

2022/2023

A Building Department Fee Study was conducted in February 2022. This study found that Eastpointe's building permit fees are significantly lower than all comparable communities. The Building Department has experienced historical budget deficits for many years, with operations being subsidized through general fund tax dollars. If the fee schedule is left unchanged, annual budget deficits will continue to accumulate.

FUNDING LEVEL SUMMARY			
Building Division	2020-2021 Actual	2021-2022 Budget	2022/23 Adopted
371 Building Department	\$559,145	\$410,025	\$474,496
372 Rental Department	\$194,293	\$271,247	\$233,927
400 Planning	\$122,053	\$88,435	\$44,000
730 Home Demolition	\$155,380	\$203,123	\$85,000
732 Blight	\$221,830	\$271,276	\$133,151
Total	\$1,252,701	\$1,244,106	\$970,574

PERFORMANCE INDICATORS	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed
Building permits issued	2,986	2,000	2,750
Code enforcement cases initiated	4,581	10,000	4,000
Rental inspections performed	4,651	4,000	4,750
Vacant structure inspections performed	290	300	300
Rental certificates issued	1,692	1,900	1,950
Vacant structure certificates issued	35	50	40
Court citations issued	209	400	300
Misdemeanor tickets	177	375	250
Civil infraction tickets	32	25	50
Planning Commission applications processed	14	12	13
Zoning Board of Appeals applications processed	4	6	5
Dangerous building board cases processed	21	35	10



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

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

Staffing Summary

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

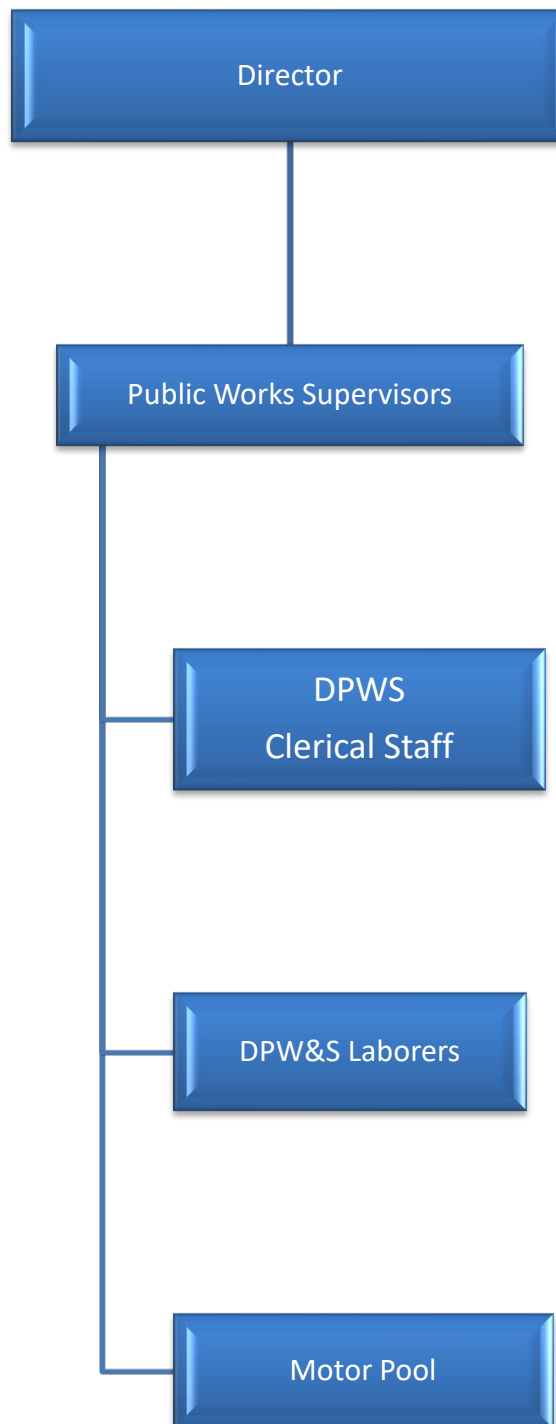
Rubbish Collection – Fund 517

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.





General Fund - 758 Parks Maintenance

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

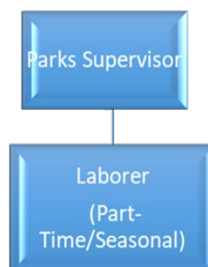
- Memorial Park;
- John F. Kennedy Park;
- Spindler Park;
- Roxanna Park;
- Shamrock Park;
- Rein Park;
- Fairlane Park;
- and Goetz Park

2022/23 PERFORMANCE OBJECTIVES

- Begin the construction of a basketball court at Memorial Park
- Install, repair and remove fencing at Memorial, Kennedy and Roxanna Parks
- Miscellaneous concrete and drainage work.
- Install 10 new family size BBQ grills at Memorial, Kennedy and Spindler Parks.
- Install drinking fountain on Patriot Building at Spindler Park.
- Install new swing set at Spindler Park. (2 tots, 2 regulars, 1 ADA)
- Build practice football field at Memorial Park.

STAFFING SUMMARY

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





SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2021-22 Budget

In the 2021-22 budget, City Council voted to construct a basketball court at Memorial Field at a project cost of \$120,000.

FUNDING LEVEL SUMMARY			
Personnel	2020/21 Actual	2021/22 Budget	2022/23 Adopted
Personnel Services	\$113,672	\$119,623	\$ 90,456
Supplies	\$ 16,201	\$ 23,500	\$ 24,500
Other Services & Charges	\$383,679	\$401,000	\$443,500
Capital Outlay	\$471,804	\$170,000	\$134,000
Total	\$985,356	\$714,126	\$692,456



Special Events

2022/23

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 2021/22 Budget

Personnel Services – Anticipating no changes.

FUNDING LEVEL SUMMARY			
	2020/21 Actual	2021/22 Budget	2022/23 Adopted
Personnel Services	\$ 21,944	\$ 23,232	\$ 21,914
Other Charges	\$ 9,529	\$ 3,500	\$ 3,500
Total	\$ 31,473	\$ 26,732	\$ 25,414



The Department of Public Works and Service (DPWS) maintains streets that are under the city's 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 specialty projects such as street resurfacing/reconstruction, traffic signal modernization and pavement marking, the city contracts out the work. Contract work and any construction projects are competitively bid.

SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2021/22 Budget

Revenue — The State legislature made few changes to the State's road funding mechanism to help address some problems in Michigan. The funding improvements began in FY18. The street revenue expected in FY 2022/23 is \$3,903,431 which is a 5.5% increase.

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

Funds budgeted in Fiscal Year 2022/23 reflects an increase in major and local street fund, before transfers. The transfer from the major street fund to the local street fund was increased \$100,000. Major streets has sufficient funds for the next few year's projects and can allow more to be added into local streets where the real need is.

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

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

Capital Projects 2022/23 Budget

- Road Projects Scheduled
 - Major Streets (city portion):
 - 9 Mile traffic signal modernization - \$ 30,000.
 - 10 Mile traffic signal modernization – \$ 52,800.
 - Kelly traffic signal modernization with mast arm upgrade – \$ 167,500.
 - 9 Mile reconstruction from Beechwood to Gratiot - \$ 925,895.
 - 9 Mile reconstruction from Gratiot to Tuscany design –\$ 167,990.



Major and Local Streets

2022/23

- Hayes concrete repair from Stephens to 10 Mile Rd –\$ 30,000.
- Citywide pavement marking –\$ 228,000.
- Local Streets:
 - Concrete pavement repair program years 6 and 7 - \$ 1,243,000.
 - Almond Ave reconstruction from Stephens to Semrau -\$ 421,547.

FUNDING LEVEL SUMMARY - MAJOR STREETS			
	2020/21 Actual	2021/22 Budget	2022/23 Adopted
Revenue	\$2,618,815	\$2,711,538	\$2,857,355
Maintenance	\$ 466,989	\$ 562,812	\$ 517,771
Capital Projects	\$ 928,960	\$1,431,689	\$1,652,185
Transfer to Local Streets	\$1,000,000	\$1,200,000	\$1,300,000
Total Expenditures	\$2,395,849	\$3,194,501	\$3,469,956

FUNDING LEVEL SUMMARY - LOCAL STREETS			
	2020/21 Actual	2021/22 Budget	2022/23 Adopted
Revenue	\$ 954,136	\$ 993,163	\$1,050,076
Transfer from Major Streets	\$1,000,000	\$1,200,000	\$1,300,000
Total Revenue	\$1,954,136	\$2,193,163	\$2,350,076
Maintenance	\$ 353,092	\$ 667,255	\$ 610,159
Capital Projects	\$2,463,995	\$1,977,650	\$1,714,547
Total Expenditures	\$2,817,087	\$2,644,905	\$2,324,706

Performance Indicators			
	2020/21 Actual	2021/22 Budget	2022/23 Proposed
Miles of streets in the city	99.78	99.78	99.78
Number of times all streets swept	5	5	8
After hours snow removal occurrences	20	13	13
Pothole patching-tons of patch used	150	200	200
Miles of right-of-way mowing	4.25	4.25	4.25



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

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 15 new solar street lights in FY23.

SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2021/22 Budget

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

Capital expenditures for additional public lighting in FY22/23.

2022/23 PERFORMANCE OBJECTIVES

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

FUNDING LEVEL SUMMARY			
	2020/21 Actual	2021/22 Budget	2022/23 Adopted
Revenue	\$470,076	\$469,305	\$469,200
Other Charges	\$355,355	\$355,680	\$400,000
Capital Outlay	\$ 0	\$ 0	\$ 69,200
Change in Fund Balance	\$114,721	\$113,625	\$ 0



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

2021/22 PERFORMANCE OBJECTIVES

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

Strategize with the Building Official, City Planner and Zoning Administrator to assist the Planning Commission in the process of revising and updating the Zoning Ordinance to match the new Master Plan and to meet the Redevelopment Ready Community requirements.

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

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

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

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

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



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.

2022/23 PERFORMANCE OBJECTIVES

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

Design Goals & Objectives

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

Promotion Goals & Objectives

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

Economic Restructuring Goals & Objectives

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

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

The DDA Board marketed and sold a tax-reverted, two-unit commercial property last year and is planning enhancements to the DDA District. Options include a creating and maintaining a proposed outdoor, public market place, additional façade improvement programs, art installations and / or the addition of green spaces and new cement planters.

STAFFING SUMMARY

Contract out maintenance



SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2021/22 Budget

- No significant changes.

FUNDING LEVEL SUMMARY	2020/21 Actual	2021/22 Budget	2022/23 Adopted
Revenues	\$134,026	\$221,052	\$132,283
Appropriations	\$190,440	\$171,163	\$157,163
Net Revenue / Expenditures	(\$56,414)	\$49,889	(\$24,880)

PERFORMANCE INDICATORS	2019/20	2020/21	2021/22
Façade Improvement Grants	0	2	3



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

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

SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2021/22 Budget

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

2022/23 PERFORMANCE OBJECTIVES

1. To implement new standards and meet reporting requirements.

FUNDING LEVEL SUMMARY			
	2020/21 Actual	2021/22 Budget	2022/23 Adopted
Revenue	\$ 0	\$350,000	\$300,000
Expenditures	\$417,167	\$427,274	\$472,795
Change in Fund Balance	(\$417,167)	(\$ 77,274)	(\$172,795)



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 2021/22 Budget

Operating Equipment—This account will be charged \$42,100 for the purchase of a new department drone with an enhanced camera, new rifles for the SRT team, prep radios for the officers assigned to the unit, our PenLink investigative software, new radio consoles, and ballistic vests for the SIU members.

Department Vehicles—Eighteen department lease vehicles will be charged to this account. This includes monthly maintenance fees. Three additional vehicles will be part of the (18) this fiscal year. (\$136,128)

FUNDING LEVEL SUMMARY			
	2020/21 Actual	2021/22 Budget	2022/23 Adopted
Personnel Services	\$7,883	\$12,000	\$232,154
Supplies	\$23,750	\$13,100	\$10,775
Other Charges	\$7,350	\$7,750	\$18,650
Capital Outlay	\$91,500	\$126,700	\$54,500
Pension-OPEB	\$0	\$0	\$20,244
Total	\$130,483	\$159,550	\$336,323



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.

- 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.
- To provide a welcoming atmosphere and prompt friendly service to all patrons.
- To provide a well-trained and highly capable staff who work well together to provide quality programs and services.
- To defend intellectual freedom and the confidentiality of each individual who uses the library.
- To purchase updated and relevant information in multiple formats.
- To promote our collections, programs and services.

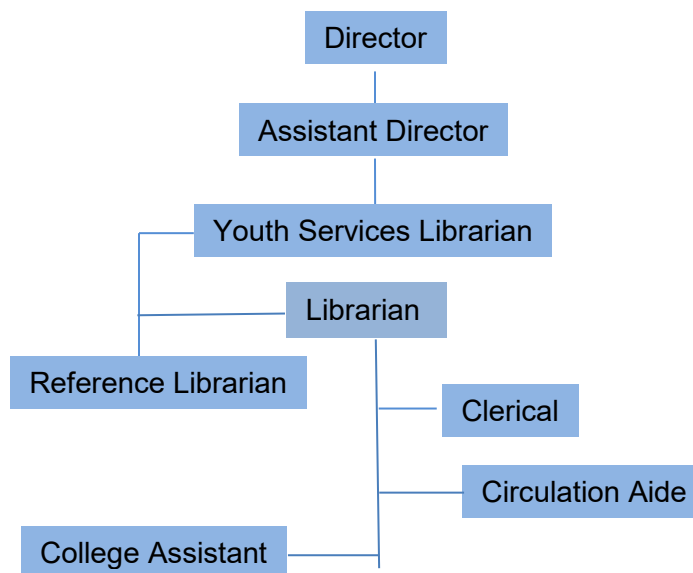
As a member of the Suburban Library Cooperative, the Library has access to the resources of the twenty-member libraries, and because of a reciprocal borrowing agreement, Eastpointe residents and taxpayers are eligible to use these libraries. Additionally, interlibrary loan service offers library resources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

Patrons have 24/7 access to our digital library. Homework help, online test preparation, digital books, music, magazines and more are available on our webpage.

The Covid-19 pandemic demonstrated that library staff could connect successfully to residents in an online environment—something we did not do previously. As a result, virtual programs were created and will continue alongside in-person programs.

STAFFING SUMMARY

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



SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2021/22 Budget

Personnel Services — Staffing levels were adequate for the number of hours the library was open. Staffing goals for 2022/2023 include hiring a full-time Librarian, two part-time Librarians, and two part-time circulation aides.

Services — We now offer fax and notary service at a nominal fee.

Supplies — The staff continues to purchase print, audio/visual material, electronic resources, downloadable books, music and magazines. In addition, there are plans to create a seed library and a Library of Things (Items not commonly thought of in a typical library collection).



Building cost – Upcoming significant costs include upgrading the building security system along with a keyless entry door system for employees.

2022/23 PERFORMANCE OBJECTIVES

1. Restore the number of hours we are open.
2. Promote public library awareness through community outreach, advertising, and partnerships with area organizations.
3. Maximize staff potential by providing in-service training.

FUNDING LEVEL SUMMARY			
Revenues	2020/21 Actual	2021/22 Budget	2022/23 Adopted
Taxes	\$920,922	\$942,815	\$1,005,443
Fines	\$ 41,570	\$ 40,000	\$ 40,000
State Aid	\$ 27,046	\$ 20,000	\$ 25,000
Other	\$ 14,165	\$ 12,700	\$ 10,250
Total	\$1,003,703	\$1,015,515	\$ 1,080,693

FUNDING LEVEL SUMMARY			
Expenditures	2020/21 Actual	2021/22 Budget	2022/23 Adopted
Personnel Services	\$511,020	\$530,032	\$494,763
Pension – OPEB	\$252,226	\$225,101	\$261,098
Supplies	\$ 12,098	\$ 22,200	\$ 12,100
Other Services	\$179,749	\$213,600	\$213,038
Capital Outlay	\$ 83,078	\$120,000	\$ 30,000
Total	\$1,038,171	\$1,110,933	\$1,010,999

PERFORMANCE INDICATORS	2020/21 Actual	2021/22 Budget	2022/23 Proposed
Attendance	59,724	100,000	100,000
Circulation:			
Books	70,707	85,000	90,000
Electronic Resources:			
OverDrive and Freegal (Digital books, magazines and music)	10,115	12,000	13,000
Internet use	3,860 hours	7,500	6,000
Word Processing	120 hours	300	300
WiFi	8,020	10,000	16,000
Program attendance:			
Children	360	2,500	2,500
Virtual Programs for Children (Views)	8,559	9,000	9,500
Young Adult	5	25	150
Adult (Virtual)	496	1,000	1,500
Miscellaneous	101	150	300
Current Card Holders	12,273	13,000	14,000
Social Media Viewings	3,642	4,000	4,250

The library staff constantly evaluates our collections, services, building use, and programs. We also have surveys in the library and online to determine if we are meeting the needs of our residents. As a result, we make necessary changes to support our patron base. In addition, we strive to restore the number of patrons visiting the library by offering new and traditional programming, various electronic and print material and going out into the community to promote our library.



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 FY2022/23, there is an estimated \$150,000 allocated to Eastpointe for the CDBG funding.

	2020/21 Actual	2021/22 Budget	2022/23 Adopted
CDBG Funding	\$329,318	\$150,000	\$150,000



Brownfield Authority Debt

2022/23

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 fee is taken, the remaining funds are returned to Eastpointe for payment on the debt issue.

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

FUNDING LEVEL SUMMARY			
	2020/21 Actual	2021/22 Budget	2022/23 Adopted
Revenue	\$ 0	\$ 65,000	\$ 76,746
Debt Obligations	\$ 48,542	\$ 48,543	\$ 48,543
Debt Balance	\$362,583	\$319,587	\$275,945



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

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

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

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

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

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

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

The County was working toward a retention basin expansion and gates inside the 8 ½ Mile Relief Drain that would provide additional storage capacity. This would dramatically reduce sewage overflows into Lake Saint Clair. The basin expansion was not approved by the State, however the gate installation will begin in summer 2022.

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



Chapter 20 Drain Debt

2022/23

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.

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 since FY20.

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

FUNDING LEVEL SUMMARY			
	2020/21 Actual	2021/22 Budget	2022/23 Adopted
Revenue	\$3,470,514	\$3,508,403	\$3,747,416
Drain Expenditures	\$2,454,210	\$2,579,669	\$2,699,117
Debt Expenditures	\$1,059,403	\$1,063,940	\$1,067,709
Change in Fund Balance	(\$ 43,099)	(\$ 135,206)	(\$ 19,410)



Rubbish Collection and Disposal

2022/23

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 has 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 10 (FY 2022 /23) as for year 9 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.

2022/23 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.
3. Ensure compost is identified and disposed of correctly.

FUNDING LEVEL SUMMARY			
	2020/21 Actual	2021/22 Budget	2022/23 Adopted
Revenue	\$1,850,474	\$1,801,500	\$1,810,000
Rubbish Collection	\$1,442,667	\$1,677,353	\$1,686,560
Landfill Costs	\$ 301,078	\$ 120,000	\$ 120,000
Change in Fund Balance	\$ 106,729	\$ 4,147	\$ 3,440



The Water and Sewer Fund is designated an Enterprise Fund. The city provides water and sewage services to all properties, on a fee-for-service basis. Rates are developed by Finance and Administration to cover operational costs, plus repairs 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 remotely read the water meters. The data collected through this system is used for water & sewer monthly billing. The system was warrantied for ten years, which expired approximately a 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 they stop functioning. 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, the city awarded a contract to replace all the meter transmission units thru out the city at a cost of \$2,626,586.68. With short supply and back order of materials, the city has updated approximately 2,800 accounts to date.

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

SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2021/22

Revenue — The water rates will be \$4.99 per unit, generating approximately \$4.6 million and provide for water operations cash needs. The sewer rates will be \$9.28 per unit, generating approximately \$8.5 million and provide for sewer operations cash needs. These rates reflect a combined increase of 9.4%. Due to escalating costs and declining water sales the city needs to look at shifting more of the rates to a fixed charge, less dependent on volume sales.

The Ready-to-Serve charge will be increased 2.0% this year, the first time since FY18. The rates will generate almost \$4.4 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 six years. The city's water contract was modified, reducing Peak Hour and Max Day commitments. This change reduced the city fixed and volume charges, helping to minimize the rate increase. The sewage fees, which are paid for by the Southeast Macomb Sanitary District and then passed on



to its member communities.

Last year the city signed a contract to clean and televise the entire city's sanitary sewer system over a 3-year period. Thus far we have completed year 1 with no system defects, however we have identified numerous service line connections that are separated at the city's main.

As per the administrative rule issued by Michigan Department of Environment, Great Lakes and Energy (EGLE), as water supplies are mandated to fully replace all lead service lines. Full replacement means removing entire lead service lines, on both public and private property 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, there are 1,313 lead service lines in the city. The Administrative Rule issued by EGLE mandates the city to replace all lead service lines in 20 years. This will cost us approximately \$6.6 million at current cost. To date the city has replaced 236 lead service lines throughout the city.

This year, the city plans on replacing the watermain on 9 Mile Road, Gratiot Avenue and Beechwood Avenue. These watermain projects along with lead service line replacement on Tuscany Avenue and a lead service line replacement program, propose to replace an additional 379 lead service lines throughout the city.

Capital Projects 2022/23 Budget

- Water main and associated lead service line (LSL) replacement projects scheduled.
 - 9 Mile Road from Beechwood to Gratiot. (last year's budget) \$ 1,849,328.
 - 9 Mile Road from Gratiot to Tuscany \$1,695,000.
 - 9 Mile Road from Tuscany to Kelly design \$90,000.
 - Lead service line replacement program \$1,000,000. (LSL replaced approx. 200)
 - Continue Badger meter upgrade installation \$2,500,000
 - Drinking water state revolving fund (DWSRF) watermain project. \$3,755,000.
 - Gratiot - West side from 8 Mile to 9 Mile. (LSL replaced 13)
 - Beechwood - Juliana to 9 Mile. (LSL replaced 76)
 - Tuscany - Toepfer to 9 Mile LSL replacement only (LSL 87)
- Sanitary sewer and associated projects.
 - Continue sanitary sewer cleaning and televising program (CCTV), sections 2 and 3 (8 Mile to 9 Mile, Beechwood to Beaconsfield) \$725,000.
 - CCTV sanitary sewer open cut repairs (23 locations) \$645,925.
 - CCTV sanitary sewer rehabilitation CIPP (31 locations) \$626,008.



- Capital purchases
 - Water meter truck from (last year's budget) \$90,000.
 - Mini excavator with 4 attachments. \$114,000.
 - Trailer for shoring and mini excavator. \$24,773.
 - Purchase field management software. \$55,000

2022/23 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 200 lead service lines every year starting year 2020 to meet the requirements of EGLE
4. Inspect, clean and repair all catch basins.
5. Implement a comprehensive fire hydrant assessment and maintenance program.
6. Implement cross training all employees with heavy equipment (I.E, vactor, mini excavator)
7. Purchase and train all employees with field management software.

FUNDING LEVEL SUMMARY			
	2020/21 Actual	2021/22 Budget	2022/23 Adopted
Revenue	\$18,440,735	\$17,896,359	\$17,569,346
Purchased Water	\$1,615,657	\$1,646,000	\$1,697,400
Other Water	\$3,343,625	\$3,703,243	\$4,129,636
Sewage Treatment	\$6,224,156	\$6,811,842	\$6,709,116
Other Sewer	\$3,258,434	\$3,243,924	\$3,271,128
Water/Sewer Operations	\$14,441,873	\$15,399,622	\$16,182,480
Infrastructure Spending	\$2,081,475	\$8,647,455	\$11,392,899



Water and Sewer

2022/23

PERFORMANCE INDICATORS	2020/21 Actual	2021/22 Budget	2022/23 Proposed
Active water accounts	13,514	13,565	13,565
Residential/Commercial Sanitary Sewer Tap Connections	1	1	0
Residential/Commercial Water Taps	3	1	1
Check sewers	77	40	60
Water Meters/MTUs Installed – Residential/ Commercial	0	117	13,514
% Water loss	10.55	12.50	12.50
Watermain breaks	72	50	
Water shutoffs	53	60	
Water Turn On	94	50	
Customers in the Service Line Assistance Program (S.L.A.P.)	4,116	4,303	
Lateral lines replaced under S.L.A.P. (water/sewer)	30	55	
Lead service lines replaced	236	236	379



Motor Pool

2022/23

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 2022/23 Budget

- Remove 30 + year underground fuel tank located at DPW facilities yard. \$100,000
- Update DPW security cameras. \$21,888

2022/23 PERFORMANCE OBJECTIVES

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

FUNDING LEVEL SUMMARY			
	2020/21 Actual	2021/22 Budget	2022/23 Adopted
Revenue	\$ 551,906	\$ 559,200	\$ 547,800
Expenditures	\$ 747,163	\$ 754,680	\$ 940,056
Change in Fund Balance	(\$ 195,257)	(\$ 195,480)	(\$ 392,256)



Death Benefit

2022/23

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

The Death Benefit trust has been self-sustaining and growing over the last few decades. An actuarial report is required every five years or when a benefit change is made. With the new OPEB reporting requirements, going forward an actuarial report will be performed every year. The June 30, 2021 report reflected the Fund was 230.54% funded, with \$1,327,179 in assets and actuarial liabilities of \$575,679. It is anticipated that this funding position will continue, with earnings exceeding payouts until such time as a larger number of the \$10,000 payouts begin.

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

SUMMARY OF BUDGET CHANGES

Significant Notes — Compared to 2021/22 Budget

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

2022/23 PERFORMANCE OBJECTIVES

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

FUNDING LEVEL SUMMARY			
	2020/21 Actual	2021/22 Budget	2022/23 Adopted
Revenue	\$302,912	\$ 80,000	\$ 80,000
Other Charges	\$ 16,000	\$ 72,500	\$ 73,500
Change in Fund Balance	\$286,912	\$ 7,500	\$ 6,500



Retirement Fund-MERS Overlay

2022/23

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 by 2034.

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

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

In fiscal year 2016, the city transferred \$100,000 into a separate fund to cover any benefits that cannot be provided by MERS. These funds are a part of "General Government" in certain financial reports, however are tracked and budgeted separately.

FUNDING LEVEL SUMMARY			
	2020/21 Actual	2021/22 Budget	2022/23 Adopted
Revenue	\$ 259	\$ 500	\$ 200
Pension Benefits	\$ 4,999	\$ 11,000	\$ 11,000
Change in Fund Balance	(\$ 4,740)	(\$ 10,500)	(\$ 10,800)



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

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

The city moved Medicare eligible retirees to a Medicare Advantage plan at the beginning of 2015. In 2016 the city offered voluntary buyouts of the retiree healthcare benefit to non-union employees. This offer was taken by 2/3 of those offered, with the final eligible employee retiring in FY21. Additionally, in FY21 a healthcare buyout was offered to clerical and laborer union members and all but 2 accepted the offer. The impact of this was seen in the June 30, 2021 actuarial reporting with the city liability declining \$2.9 million. The city has offered healthcare buyouts to the fire union and they have until May 2023 to decide. Additionally, the city moved current retirees to a common coverage effective January 2022. The impact of these changes will be reflected in the June 30, 2022 actuarial report. The city will continue to explore ways to reduce or eliminate unfunded OPEB liabilities which currently stand at \$38.5 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 2021/22 Budget

Revenue — Revenue is mainly derived from the city's contribution of \$2,372,485, which is based on the City's Actuarially Determined Contribution. Additional revenue comes from investment income, budgeted at \$301,000. This is the same as the FY22 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, along with fire union opt-out assumptions with budgeted costs of \$1,532,759.

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



2022/23 PERFORMANCE OBJECTIVES

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

FUNDING LEVEL SUMMARY			
	2020/21 Actual	2021/22 Budget	2022/23 Adopted
Revenue	\$4,975,913	\$3,069,578	\$2,673,485
OPEB	\$3,572,883	\$2,422,740	\$2,502,768
Other Charges	\$ 24,512	\$ 24,500	\$ 29,000
Change in Fund Balance	\$1,378,518	\$ 622,338	\$ 141,717

**CITY OF EASTPOINTE
FY23 ADOPTED BUDGET**

CATEGORIES	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
Fund 101 - GENERAL			
REVENUES			
TAXES	9,751,408	9,908,938	10,305,425
SMORSA	6,877,375	6,897,618	7,091,654
STATE/FEDERAL GRANTS	5,493,041	3,864,789	5,672,499
COURT FINES & FEES	1,179,460	1,615,724	1,915,724
LICENSE/PERMITS/CHARGES	1,747,393	1,564,504	1,666,889
INTEREST & RENTS	286,063	338,000	280,500
OTHER REVENUE	(558,906)	86,000	181,459
TRANSFER IN	0	0	0
TOTAL ESTIMATED REVENUES	24,775,834	24,275,573	27,114,150
APPROPRIATIONS			
PERSONNEL SERVICES	30,614	34,448	34,448
SUPPLIES	105	1,000	500
OTHER SERVICE & CHARGE	19,951	24,465	24,465
Dept 101-CITY COUNCIL	50,670	59,913	59,413
PERSONNEL SERVICES	985,237	1,196,741	1,300,111
PENSION-OPEB	284,334	7,177	7,587
OTHER SERVICE & CHARGE	126,084	176,700	189,125
SUPPLIES	41,519	37,000	41,150
CAPITAL OUTLAY	3,111	2,500	14,000
Dept 136-38TH DISTRICT COURT	1,440,285	1,420,118	1,551,973
PERSONNEL SERVICES	453,064	370,449	455,522
OTHER SERVICE & CHARGE	6,792	18,605	30,420
PENSION-OPEB	48,351	0	0
SUPPLIES	4,812	5,500	5,500
CAPITAL OUTLAY	5,972	0	0
Dept 172-CITY MANAGER	518,991	394,554	491,442
PERSONNEL SERVICES	500,616	584,160	562,608
OTHER SERVICE & CHARGE	92,660	101,005	123,845
PENSION-OPEB	159,235	0	2,157
SUPPLIES	22,961	27,168	26,500
CAPITAL OUTLAY	0	0	0
Dept 201-FINANCE	775,472	712,333	715,110

OTHER SERVICE & CHARGE	282,497	286,778	291,625
SUPPLIES	6,687	6,977	6,980
CAPITAL OUTLAY	0	0	0
Dept 209-ASSESSOR	289,184	293,755	298,605
OTHER SERVICE & CHARGE	195,795	147,000	173,000
Dept 210-ATTORNEY	195,795	147,000	173,000
PERSONNEL SERVICES	104,482	165,148	180,307
OTHER SERVICE & CHARGE	6,858	16,800	4,650
PENSION-OPEB	38,827	0	0
SUPPLIES	18,540	20,000	20,000
CAPITAL OUTLAY	0	0	0
Dept 215-CLERK	168,707	201,948	204,957
OTHER SERVICE & CHARGE	203,003	208,000	270,786
CAPITAL OUTLAY	80,736	60,000	25,000
Dept 228 - INFORMATION TECHNOLOGY	283,739	268,000	295,786
OTHER SERVICE & CHARGE	10,358	15,000	15,000
Dept 253 - TREASURER	10,358	15,000	15,000
PERSONNEL SERVICES	318	8,784	0
SUPPLIES	0	1,500	0
Dept 261 - AUDIO VISUAL	318	10,284	0
PERSONNEL SERVICES	274,638	141,097	171,821
OTHER SERVICE & CHARGE	31,001	11,000	7,500
PENSION-OPEB	39,005	0	0
SUPPLIES	45,410	33,300	27,000
Dept 262 - ELECTIONS	390,054	185,397	206,321
PERSONNEL SERVICES	1,637	3,400	0
OTHER SERVICE & CHARGE	22,405	23,000	0
PENSION-OPEB	16	20	0
SUPPLIES	2,956	2,700	0
Dept 263 - ELECTIONS RCV	27,014	29,120	0
OTHER SERVICE & CHARGE	3,391	0	0
SUPPLIES	16,186	20,000	15,000
Dept 269 - CIVIL SERVICE	19,577	20,000	15,000
PERSONNEL SERVICES	0	89,976	86,879
OTHER SERVICE & CHARGE	35,588	44,950	55,800
Dept 270 - PERSONNEL DEPARTMENT	35,588	134,926	142,679
OTHER SERVICE & CHARGE	36,997	53,904	47,281

PENSION-OPEB	691,075	624,419	539,921
Dept 295-INSURANCE	728,072	678,323	587,202
PERSONNEL SERVICES	28,814	44,783	39,956
OTHER SERVICE & CHARGE	226,346	222,200	237,200
PENSION-OPEB	185,643	907,597	875,682
SUPPLIES	9,767	10,500	9,500
CAPITAL OUTLAY	9,163	35,000	0
DEBT SERVICE	293,491	287,518	286,481
Dept 299-CITY HALL / CITYWIDE	753,224	1,507,598	1,448,819
PERSONNEL SERVICES	5,497,191	6,325,317	6,515,874
OTHER SERVICE & CHARGE	1,122,868	1,607,394	1,673,891
PENSION-OPEB	3,364,501	3,285,358	3,363,228
SUPPLIES	114,886	151,125	152,429
CAPITAL OUTLAY	284,316	277,709	430,591
Dept 301-POLICE	10,383,762	11,646,903	12,136,013
PERSONNEL SERVICES	3,106,935	3,355,470	3,502,764
OTHER SERVICE & CHARGE	479,507	693,448	681,851
PENSION-OPEB	1,661,522	1,678,469	1,741,810
SUPPLIES	79,724	164,194	176,160
CAPITAL OUTLAY	1,461,323	211,480	915,650
Dept 336-FIRE DEPARTMENT	6,789,011	6,103,061	7,018,235
PERSONNEL SERVICES	297,868	274,801	143,220
OTHER SERVICE & CHARGE	118,882	113,865	313,300
PENSION-OPEB	117,614	1,859	0
SUPPLIES	15,210	14,000	12,500
CAPITAL OUTLAY	9,571	5,500	5,476
Dept 371-COMMUNITY & ECONOMIC DEVELOPMENT	559,145	410,025	474,496
PERSONNEL SERVICES	171,866	236,247	0
OTHER SERVICE & CHARGE	3,500	6,500	206,500
SUPPLIES	7,846	15,000	14,000
CAPITAL OUTLAY	11,081	13,500	13,427
Dept 372 - RENTAL INSPECTION PROGRAM	194,293	271,247	233,927
PERSONNEL SERVICES	44,627	43,935	0
OTHER SERVICE & CHARGE	75,171	42,500	42,500
PENSION-OPEB	225	0	0
SUPPLIES	2,030	2,000	1,500
Dept 400-PLANNING COMMISSION	122,053	88,435	44,000
PERSONNEL SERVICES	63,576	91,051	115,391
OTHER SERVICE & CHARGE	19,705	29,610	23,500
SUPPLIES	5,395	20,325	13,150

CAPITAL OUTLAY	10,465	10,900	9,550
Dept 430 - DOG WARDEN	99,141	151,886	161,591
PERSONNEL SERVICES	21,793	23,232	21,914
OTHER SERVICE & CHARGE	9,529	3,500	3,500
PENSION-OPEB	151	0	0
Dept 441-SPECIAL EVENTS	31,473	26,732	25,414
PERSONNEL SERVICES	117,193	127,124	131,841
OTHER SERVICE & CHARGE	13,643	250	500
PENSION-OPEB	169	0	0
SUPPLIES	0	0	0
Dept 728 - ECONOMIC DEVELOPMENT	131,005	127,374	132,341
PERSONNEL SERVICES	44,916	32,323	0
OTHER SERVICE & CHARGE	110,173	170,000	85,000
PENSION-OPEB	225	0	0
SUPPLIES	66	800	0
Dept 730 - HOME DEMOLITION	155,380	203,123	85,000
PERSONNEL SERVICES	111,634	146,576	0
OTHER SERVICE & CHARGE	95,313	104,200	124,200
PENSION-OPEB	169	0	0
SUPPLIES	5,751	7,000	0
CAPITAL OUTLAY	8,963	13,500	8,951
Dept 732 - BLIGHT REMOVAL	221,830	271,276	133,151
OTHER SERVICE & CHARGE	5,547	1,500	5,000
Dept 757-MILITARY MUSEUM	5,547	1,500	5,000
PERSONNEL SERVICES	113,579	119,623	90,456
OTHER SERVICE & CHARGE	383,679	401,000	443,500
SUPPLIES	16,201	23,500	24,500
PENSION-OPEB	93	0	0
CAPITAL OUTLAY	471,804	170,000	134,000
Dept 758-PARKS	985,356	714,123	692,456
TOTAL APPROPRIATIONS	25,365,044	26,093,954	27,346,931
NET OF REVENUES/APPROPRIATIONS - FUND 101	(589,210)	(1,818,381)	(232,781)
Fund 202 - MAJOR STREETS			
STATE GRANTS	2,615,952	2,705,438	2,854,355
INTEREST & RENTS	2,863	6,100	3,000
OTHER REVENUE	0	0	
TOTAL ESTIMATED REVENUES	2,618,815	2,711,538	2,857,355

PERSONNEL SERVICES	167,108	189,912	184,771
PENSION-OPEB	486	0	0
SUPPLIES	102,833	218,500	217,500
OTHER SERVICE & CHARGE	196,462	154,400	115,500
CAPITAL OUTLAY	928,960	1,431,689	1,652,185
TRANSFER OUT	1,000,000	1,200,000	1,300,000
TOTAL APPROPRIATIONS	2,395,849	3,194,501	3,469,956
NET OF REVENUES/APPROPRIATIONS - FUND 202	222,966	(482,963)	(612,601)
Fund 203 - LOCAL STREETS			
STATE GRANTS	952,222	991,163	1,049,076
INTEREST & RENTS	1,914	2,000	1,000
OTHER REVENUE	0	0	0
TRANSFER IN	1,000,000	1,200,000	1,300,000
TOTAL ESTIMATED REVENUES	1,954,136	2,193,163	2,350,076
PERSONNEL SERVICES	229,080	287,255	276,659
PENSION-OPEB	1,508	0	0
SUPPLIES	49,820	195,000	145,000
OTHER SERVICE & CHARGE	72,684	185,000	188,500
CAPITAL OUTLAY	2,463,995	1,977,650	1,714,547
TOTAL APPROPRIATIONS	2,817,087	2,644,905	2,324,706
NET OF REVENUES/APPROPRIATIONS - FUND 203	(862,951)	(451,742)	25,370
Fund 219 - STREET LIGHTING FUND			
TAXES-SPECIAL ASSESSMENTS	1,471	700	700
INTEREST & RENTS	0	0	0
OTHER REVENUE	468,605	468,605	468,500
TOTAL ESTIMATED REVENUES	470,076	469,305	469,200
OTHER SERVICE & CHARGE	355,355	355,680	400,000
CAPITAL OUTLAY	0	0	69,200
TOTAL APPROPRIATIONS	355,355	355,680	469,200
NET OF REVENUES/APPROPRIATIONS - FUND 219	114,721	113,625	0
Fund 248 - DDA			
INTEREST & RENTS	134	0	0
OTHER REVENUE	7,500	110,000	0
TAXES	126,392	111,052	132,283
TOTAL ESTIMATED REVENUES	134,026	221,052	132,283
PERSONNEL SERVICES	3,389	26,913	26,913
PENSION-OPEB	35	0	0
SUPPLIES	1,075	1,250	1,250

OTHER SERVICE & CHARGE	185,941	98,000	129,000
CAPITAL OUTLAY	0	45,000	0
TOTAL APPROPRIATIONS	190,440	171,163	157,163
NET OF REVENUES/APPROPRIATIONS - FUND 248	(56,414)	49,889	(24,880)
Fund 260 - INDIGENT DEFENSE FUND			
STATE GRANTS	0	350,000	300,000
TOTAL ESTIMATED REVENUES	0	350,000	300,000
PERSONNEL SERVICES	603	6,274	32,295
SUPPLIES	269	1,000	500
OTHER SERVICE & CHARGE	416,295	420,000	440,000
TOTAL APPROPRIATIONS	417,167	427,274	472,795
NET OF REVENUES/APPROPRIATIONS - FUND 260	(417,167)	(77,274)	(172,795)
Fund 265 - DRUG FORFEITURE			
FEDERAL GRANTS	0	0	0
INTEREST & RENTS	303	250	300
OTHER REVENUE	132,220	10,000	5,000
FINES & FORFEITS	269,577	156,000	185,000
TOTAL ESTIMATED REVENUES	402,100	166,250	190,300
PERSONNEL SERVICES	0	13,000	232,154
PENSION-OPEB	0	0	20,244
SUPPLIES	9,812	13,100	10,775
OTHER SERVICE & CHARGE	2,275	7,750	18,650
CAPITAL OUTLAY	73,061	136,700	54,500
TOTAL APPROPRIATIONS	85,148	170,550	336,323
NET OF REVENUES/APPROPRIATIONS - FUND 265	316,952	(4,300)	(146,023)
Fund 271 - LIBRARY			
TAXES	920,922	942,815	1,007,343
FEDERAL GRANTS	1,000	0	0
STATE GRANTS	35,155	28,000	33,000
FINES & FORFEITS	41,570	40,000	40,000
INTEREST & RENTS	2,383	3,700	1,250
CHARGES FOR SERVICE	2,673	1,000	1,000
OTHER REVENUE	0	0	0
TOTAL ESTIMATED REVENUES	1,003,703	1,015,515	1,082,593
PERSONNEL SERVICES	511,020	530,032	494,763
PENSION-OPEB	252,226	225,101	261,098
SUPPLIES	12,098	22,200	12,100
OTHER SERVICE & CHARGE	128,346	168,600	166,438

CAPITAL OUTLAY	134,481	165,000	78,000
TOTAL APPROPRIATIONS	1,038,171	1,110,933	1,012,399
NET OF REVENUES/APPROPRIATIONS - FUND 271	(34,468)	(95,418)	70,194
Fund 275 - COMMUNITY DEVELOPMENT BLOCK GRANT			
FEDERAL GRANTS	329,318	150,000	150,000
TOTAL ESTIMATED REVENUES	329,318	150,000	150,000
CAPITAL OUTLAY	329,318	150,000	150,000
TOTAL APPROPRIATIONS	329,318	150,000	150,000
NET OF REVENUES/APPROPRIATIONS - FUND 275	0	0	0
Fund 395 - BROWNFIELD REDEVELOPMENT-9/KELLY			
TAXES	0	65,000	76,746
TOTAL ESTIMATED REVENUES	0	65,000	76,746
DEBT SERVICE	48,542	48,543	48,543
TOTAL APPROPRIATIONS	48,542	48,543	48,543
NET OF REVENUES/APPROPRIATIONS - FUND 395	(48,542)	16,457	28,203
Fund 396 - CHAP 20 DRAIN MAINTENANCE FUND			
STATE GRANTS	30,031	3,000	30,000
INTEREST & RENTS	1,794	6,000	1,100
TAXES	3,438,689	3,499,403	3,716,316
TOTAL ESTIMATED REVENUES	3,470,514	3,508,403	3,747,416
OTHER SERVICE & CHARGE	2,454,210	2,579,669	2,699,117
TRANSFER OUT	1,059,403	0	0
DEBT SERVICE	0	1,063,940	1,067,709
TOTAL APPROPRIATIONS	3,513,613	3,643,609	3,766,826
NET OF REVENUES/APPROPRIATIONS - FUND 396	(43,099)	(135,206)	(19,410)
Fund 401 - CAPITAL IMPROVEMENT			
INTEREST & RENTS	4,652	100	100
OTHER REVENUE	275,345	556,675	450,000
TAXES	47	0	0
TOTAL ESTIMATED REVENUES	280,044	556,775	450,100
PERSONNEL SERVICES	57,682	124,747	80,966
PENSION-OPEB	304	0	0

SUPPLIES	3,941	4,000	4,000
OTHER SERVICE & CHARGE	35,413	23,000	27,000
CAPITAL OUTLAY	233,001	425,000	300,000
TOTAL APPROPRIATIONS	330,341	576,747	411,966
NET OF REVENUES/APPROPRIATIONS - FUND 401	(50,297)	(19,972)	38,134
Fund 405 - TAX REVERSION FUND			
INTEREST & RENTS	677	450	0
OTHER REVENUE	446,535	200,000	200,000
TOTAL ESTIMATED REVENUES	447,212	200,450	200,000
PERSONNEL SERVICES	3,060	0	0
PENSION-OPEB	10	0	0
OTHER SERVICE & CHARGE	4,307	0	0
CAPITAL OUTLAY	62,062	200,000	200,000
TOTAL APPROPRIATIONS	69,439	200,000	200,000
NET OF REVENUES/APPROPRIATIONS - FUND 405	377,773	450	0
Fund 436 - COURT BUILDING FUND			
INTEREST & RENTS	0	0	0
OTHER REVENUE	46,323	71,000	71,000
COURT FINES & FEES	0	0	0
TOTAL ESTIMATED REVENUES	46,323	71,000	71,000
CAPITAL OUTLAY	4,120	24,000	24,000
DEBT SERVICE	750	0	0
TOTAL APPROPRIATIONS	4,870	24,000	24,000
NET OF REVENUES/APPROPRIATIONS - FUND 436	41,453	47,000	47,000
Fund 517 - GARBAGE COLLECTION AND LANDFILL			
CHARGES FOR SERVICE	1,769,400	1,739,000	1,764,000
INTEREST & RENTS	10,729	22,500	6,000
CODE ENFORCEMENT	70,345	40,000	40,000
TOTAL ESTIMATED REVENUES	1,850,474	1,801,500	1,810,000
PERSONNEL SERVICES	65,159	64,024	62,231
PENSION-OPEB	113	0	0
SUPPLIES	0	0	0
OTHER SERVICE & CHARGE	1,688,933	1,733,329	1,744,329
CAPITAL OUTLAY	(10,460)	0	0
TOTAL APPROPRIATIONS	1,743,745	1,797,353	1,806,560
NET OF REVENUES/APPROPRIATIONS - FUND 517	106,729	4,147	3,440

Fund 592 - WATER SEWER

CHARGES FOR SERVICE	17,360,558	17,306,217	17,556,346
STATE GRANTS	0	0	0
INTEREST & RENTS	12,138	13,000	8,000
OTHER REVENUE	8,636	577,142	5,000
TRANSFER IN	1,059,403	0	0
TOTAL ESTIMATED REVENUES	18,440,735	17,896,359	17,569,346
PERSONNEL SERVICES	910,044	1,081,220	1,162,826
PENSION-OPEB	763,697	672,357	679,304
SUPPLIES	147,141	243,535	257,000
OTHER SERVICE & CHARGE	12,144,880	12,810,291	13,452,681
CAPITAL OUTLAY	215,499	337,000	0
DEBT SERVICE	260,612	255,219	255,469
TOTAL APPROPRIATIONS	14,441,873	15,399,622	15,807,280
NET OF REVENUES/APPROPRIATIONS - FUND 592	3,998,862	2,496,737	1,762,066

Fund 601 - MOTOR POOL

INTEREST & RENTS	551,906	559,200	547,800
OTHER REVENUE	0	0	0
TOTAL ESTIMATED REVENUES	551,906	559,200	547,800
PERSONNEL SERVICES	307,958	339,479	363,354
PENSION-OPEB	9,056	0	0
SUPPLIES	172,767	166,600	207,600
OTHER SERVICE & CHARGE	240,427	230,849	259,032
CAPITAL OUTLAY	13,048	11,783	105,043
DEBT SERVICE	3,907	5,969	5,027
TOTAL APPROPRIATIONS	747,163	754,680	940,056
NET OF REVENUES/APPROPRIATIONS - FUND 601	(195,257)	(195,480)	(392,256)

Fund 728 - DEATH BENEFIT FUND

INTEREST & RENTS	302,912	80,000	80,000
TOTAL ESTIMATED REVENUES	302,912	80,000	80,000
PENSION-OPEB	15,000	70,000	70,000
OTHER SERVICE & CHARGE	1,000	2,500	3,500
TOTAL APPROPRIATIONS	16,000	72,500	73,500
NET OF REVENUES/APPROPRIATIONS - FUND 728	286,912	7,500	6,500

Fund 731 - PENSION RESERVE FUND

INTEREST & RENTS	0	0	0
TOTAL ESTIMATED REVENUES	0	0	0

OTHER SERVICE & CHARGE	0	0	0
TOTAL APPROPRIATIONS	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 731	0	0	0
Fund 733 - PENSION SUPPLEMENTAL			
INTEREST & RENTS	259	500	200
TOTAL ESTIMATED REVENUES	259	500	200
PENSION-OPEB	4,999	11,000	11,000
TOTAL APPROPRIATIONS	4,999	11,000	11,000
NET OF REVENUES/APPROPRIATIONS - FUND 733	(4,740)	(10,500)	(10,800)
Fund 737 - HEALTH CARE ACCUMULATION FUND			
INTEREST & RENTS	2,543,498	301,000	301,000
CONTRIBUTE LOCAL UNITS	2,432,415	2,768,578	2,372,485
TOTAL ESTIMATED REVENUES	4,975,913	3,069,578	2,673,485
PERSONNEL SERVICES	3,572,883	2,422,740	2,502,768
OTHER SERVICE & CHARGE	24,512	24,500	29,000
TOTAL APPROPRIATIONS	3,597,395	2,447,240	2,531,768
NET OF REVENUES/APPROPRIATIONS - FUND 737	1,378,518	622,338	141,717
Fund 785 - DESIGNATED CONTRIBUTIONS			
OTHER REVENUE	450	25,000	25,000
TOTAL ESTIMATED REVENUES	450	25,000	25,000
SUPPLIES	0	24,000	24,000
TOTAL APPROPRIATIONS	0	24,000	24,000
NET OF REVENUES/APPROPRIATIONS - FUND 785	450	1,000	1,000
Fund 794 - MEMORIAL LIBRARY TRUST FUND			
INTEREST & RENTS	10	0	0
OTHER REVENUE	500	0	0
TOTAL ESTIMATED REVENUES	510	0	0
CAPITAL OUTLAY	0	0	7,122
TOTAL APPROPRIATIONS	0	0	7,122
NET OF REVENUES/APPROPRIATIONS - FUND 794	510	0	(7,122)

SECTION VI:
CONSOLIDATED
FINANCIAL SCHEDULE



Consolidated Financials

2022/23

FY23 BUDGET	REVENUE	EXPENDITURES	CHANGE IN FUND BALANCE
GENERAL FUND	\$27,114,150	\$27,346,931	(\$232,781)
MAJOR STREETS	\$2,857,355	\$3,469,956	(\$612,601)
LOCAL STREETS	\$2,350,076	\$2,324,706	(\$25,370)
LIBRARY	\$1,082,593	\$1,012,399	\$70,194
RUBBISH	\$1,810,000	\$1,806,560	\$3,440
WATER/SEWER	\$17,569,346	\$15,807,280	\$1,762,066
OTHER	\$6,202,562	\$6,819,709	(\$617,147)
TOTAL	\$58,986,082	\$58,587,541	\$347,801

Excludes Component Units, Pension, OPEB and
Trust Funds

SECTION VII:
FIVE YEAR
CONSOLIDATED &
FUND FINANCIAL
SCHEDULE

**GENERAL FUND
5 YEAR BUDGET FORECAST**

	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Budget FY22	Budget FY23	Forecast			
							FY24	FY25	FY26	FY27
GENERAL FUND REVENUES										
Taxes	8,925,924	9,183,611	9,444,390	9,751,408	9,908,938	10,305,425	10,511,534	10,721,765	10,936,201	11,154,925
From State Gov	3,710,640	3,776,749	3,617,953	4,144,915	3,864,789	3,993,563	4,073,434	4,154,902	4,238,001	4,322,760
Licenses & Permits	885,634	885,930	791,587	965,214	695,000	905,000	905,000	905,000	905,000	905,000
Fines/Fees/Charges for Services	2,376,238	2,200,217	1,708,372	1,483,050	2,014,228	2,206,613	2,228,679	2,250,967	2,273,477	2,296,211
SMORSA	6,172,605	6,513,835	6,401,722	6,877,375	6,897,618	7,091,654	7,233,487	7,378,157	7,525,720	7,676,234
Interest & Rent	178,170	378,488	441,629	134,588	188,000	130,500	131,805	133,123	134,455	135,799
Other Revs	760,887	539,685	838,381	1,419,284	707,000	2,367,936	695,890	702,849	709,877	716,975
Transfer In	118,976	535,984	0	0	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0	0	0	0	0
TOTAL GENERAL FUND REVENUES										
	23,129,074	24,014,499	23,244,034	24,775,834	24,275,573	27,000,691	25,779,829	26,246,763	26,722,731	27,207,904
GENERAL FUND EXPENDITURES										
General Gov	6,152,506	6,024,201	5,825,446	5,849,526	6,232,375	6,275,172	6,431,959	6,586,829	6,746,996	6,912,677
Police & Fire	13,633,425	15,704,966	15,607,258	15,836,132	17,787,930	18,344,758	18,847,888	19,362,099	19,894,628	20,446,264
Other Public Safety	1,206,297	1,146,807	1,096,122	1,252,701	1,244,106	970,574	982,327	993,936	1,005,699	1,017,628
Rec & Culture	597,334	622,497	624,521	519,099	545,623	564,456	571,079	577,791	584,590	591,477
Capital	396,414	14,375	140,537	1,907,586	283,920	855,650	500,000	500,000	500,000	500,000
Other Financing Uses	0	0	0	0	0	0	0	0	0	0
TOTAL GENERAL FUND EXPENDITURES										
	21,985,976	23,512,846	23,293,884	25,365,044	26,093,954	27,010,610	27,333,253	28,020,655	28,731,913	29,468,046
NET OF REVENUES/APPROPRIATIONS										
BEGINNING FUND BALANCE	1,143,098	501,653	(49,850)	(589,210)	(1,818,381)	(9,919)	(1,553,424)	(1,773,892)	(2,009,182)	(2,260,142)
ENDING FUND BALANCE	11,184,740	12,327,838	12,829,491	12,779,641	12,190,431	10,372,050	10,362,131	8,808,707	7,034,815	5,025,633
	12,327,838	12,829,491	12,779,641	12,190,431	10,372,050	10,362,131	8,808,707	7,034,815	5,025,633	2,765,491

FORECAST ASSUMPTIONS

REVENUES		EXPENDITURES	
Taxes/SMORSA - 2% Annually		Personnel Costs - +2%	
Revenue Sharing +2% Annually		Active Employee Benefits - +3% Annually	
All Other Revenues + 1% 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
06/30/2013	\$	2,377,871	\$	750,678	\$ 3,128,549
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	\$	2,800,335	\$	713,605	\$ 3,513,940
06/30/2021	\$	3,175,273	\$	856,331	\$ 4,031,604
06/30/2022*	\$	2,883,045	\$	867,744	\$ 3,750,789
06/30/2023*	\$	3,003,105	\$	873,458	\$ 3,876,563

**Adopted Budget amount*

CITY OF EASTPOINTE

General Fund

Fund Balance History

Fiscal Year	Ending Balance	+/- (%)
2011	\$ 12,246,091	
2012	\$ 10,627,875	13.2%
2013	\$ 8,875,699	16.5%
2014	\$ 7,381,370	16.8%
2015	\$ 6,098,572	17.4%
2016	\$ 8,930,943	46.4%
2017	\$ 11,011,136	23.3%
2018	\$ 12,043,216	9.4%
2019	\$ 12,418,933	3.1%
2020	\$ 12,144,155	2.2%
2021	\$ 11,927,979	1.8%
2022*	\$ 10,099,545	15.3%
2023*	\$ 9,855,964	2.4%

*Adopted Budget amount

CITY OF EASTPOINTE

Value of Pension Assets & Funded Ratio

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

CITY OF EASTPOINTE

Value of Other Post-Employment Benefits

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

SECTION VIII:
FUND BALANCE



Fund Balances

2022/23

GENERAL FUND CHANGE IN FUND BALANCE

<u>Revenue</u>	<u>Actual 2019/20</u>	<u>Actual 2020/21</u>	<u>Budgeted 2021/22</u>	<u>Budgeted 2022/23</u>
Taxes	\$9,444,390	\$9,751,408	\$9,908,938	\$10,305,425
License & Permit	\$1,244,545	\$1,426,803	\$1,155,000	\$1,365,000
State & Federal Sources	\$3,359,405	\$5,493,041	\$3,864,789	\$5,672,499
Fines & Charges for Service	\$8,115,094	\$8,377,425	\$8,922,846	\$9,309,267
Interest & Rent	\$584,030	\$286,063	\$338,000	\$280,500
Other	\$196,570	(\$558,906)	\$86,000	\$181,459
Total Revenue	\$23,244,034	\$24,775,834	\$24,275,573	\$27,114,150
<u>Expenditures</u>				
General Government	\$5,388,938	\$5,661,942	\$6,056,363	\$5,781,663
Public Safety	\$15,661,720	\$17,271,914	\$17,901,850	\$19,315,839
Judicial	\$1,532,679	\$1,440,285	\$1,420,118	\$1,551,973
Recreation & Parks	\$710,596	\$990,903	\$715,623	\$697,456
Total Expenditures	\$23,293,884	\$25,365,044	\$26,093,954	\$27,346,931
Change in Fund Balance	(\$49,850)	(\$589,210)	(\$1,818,381)	(\$232,781)
Beginning Fund Balance	\$12,829,479	\$12,779,630	\$12,190,417	\$10,372,036
Ending Fund Balance	\$12,779,629	\$12,190,420	\$10,372,036	\$10,139,255



MAJOR STREET FUND CHANGE IN FUND BALANCE

<u>Revenue</u>	Actual <u>2019/20</u>	Actual <u>2020/21</u>	Budgeted <u>2021/22</u>	Budgeted <u>2022/23</u>
State Sources	\$2,378,009	\$2,615,952	\$2,705,438	\$2,854,355
Interest & Rent	\$20,767	\$2,863	\$6,100	\$3,000
Other Revenue	\$1,688	\$0	\$0	\$0
Total Revenue	\$2,400,464	\$2,618,815	\$2,711,538	\$2,857,355
<u>Expenditures</u>				
Current - Public Works	\$480,174	\$466,889	\$562,812	\$517,771
Capital Outlay	\$547,432	\$928,960	\$1,431,689	\$1,652,185
Transfer Out	\$1,000,000	\$1,000,000	\$1,200,000	\$1,300,000
Total Expenditures	\$2,027,606	\$2,395,849	\$3,194,501	\$3,469,956
Change in Fund Balance	\$372,858	\$222,966	(\$482,963)	(\$612,601)
Beginning Fund Balance	\$1,849,777	\$2,222,635	\$2,445,599	\$1,962,638
Ending Fund Balance	\$2,222,635	\$2,445,601	\$1,962,636	\$1,350,037



LOCAL STREET FUND CHANGE IN FUND BALANCE

<u>Revenue</u>	<u>Actual 2019/20</u>	<u>Actual 2020/21</u>	<u>Budgeted 2021/22</u>	<u>Budgeted 2022/23</u>
State Sources	\$865,571	\$952,222	\$991,163	\$1,049,076
Interest & Rent	\$25,442	\$1,914	\$2,000	\$1,000
Other Revenue	\$557	\$0	\$0	\$0
Transfer In	\$1,000,000	\$1,000,000	\$1,200,000	\$1,300,000
Total Revenue	\$1,891,570	\$1,954,136	\$2,193,163	\$2,350,076
<u>Expenditures</u>				
Current - Public Works	\$472,940	\$353,092	\$667,255	\$610,159
Capital Outlay	\$1,903,516	\$2,463,995	\$1,977,650	\$1,714,547
Total Expenditures	\$2,376,456	\$2,817,087	\$2,644,905	\$2,324,706
Change in Fund Balance	(\$484,886)	(\$862,951)	(\$451,742)	(\$25,370)
Beginning Fund Balance	\$2,167,216	\$1,682,331	\$819,382	\$367,638
Ending Fund Balance	\$1,682,331	\$819,380	\$367,640	\$393,008



Fund Balances

2022/23

LIBRARY FUND CHANGE IN FUND BALANCE

<u>Revenue</u>	<u>Actual 2019/20</u>	<u>Actual 2020/21</u>	<u>Budgeted 2021/22</u>	<u>Budgeted 2022/23</u>
Taxes	\$892,957	\$920,922	\$942,815	\$1,007,343
State & Federal Sources	\$34,603	\$36,155	\$28,000	\$33,000
Other Revenue	\$53,539	\$46,626	\$44,700	\$42,250
Total Revenue	\$981,099	\$1,003,703	\$1,015,515	\$1,082,593
<u>Expenditures</u>				
Personnel Services	\$501,359	\$511,020	\$530,032	\$494,763
Pension-OPEB	\$203,800	\$252,226	\$225,101	\$261,098
Other Charges	\$143,092	\$140,444	\$190,800	\$178,538
Capital Outlay	\$45,307	\$134,481	\$165,000	\$78,000
Total Expenditures	\$893,555	\$1,038,171	\$1,110,933	\$1,012,399
Change in Fund Balance	\$87,544	(\$34,468)	(\$95,418)	\$70,194
Beginning Fund Balance	\$382,218	\$469,761	\$435,293	\$339,875
Ending Fund Balance	\$469,760	\$435,293	\$339,875	\$410,069



Fund Balances

2022/23

RUBBISH AND GARBAGE FUND CHANGE IN FUND BALANCE

<u>Revenue</u>	<u>Actual 2019/20</u>	<u>Actual 2020/21</u>	<u>Budgeted 2021/22</u>	<u>Budgeted 2022/23</u>
User Fees	\$1,731,719	\$1,777,396	\$1,749,000	\$1,749,000
Other Revenue	\$28,454	\$62,349	\$30,000	\$55,000
Interest & Rents	\$49,571	\$10,729	\$22,500	\$6,000
Total Revenue	\$1,809,744	\$1,850,474	\$1,801,500	\$1,810,000
<u>Expenditures</u>				
Debris Removal	\$100,683	\$100,683	\$78,024	\$78,024
Disposal	\$1,615,088	\$1,355,291	\$1,599,329	\$1,597,329
Landfill Post-Closure	\$167,979	\$301,078	\$120,000	\$120,000
Total Expenditures	\$1,883,750	\$1,743,745	\$1,797,353	\$1,806,560
Change in Fund Balance	(\$74,006)	\$106,729	\$4,147	\$3,440
Beginning Fund Balance	(\$38,694)	(\$112,698)	(\$5,970)	(\$1,822)
Ending Fund Balance	(\$112,700)	(\$5,969)	(\$1,823)	\$1,618



Fund Balances

2022/23

WATER / SEWER FUND CHANGE IN FUND BALANCE

<u>Revenue</u>	<u>Actual 2019/20</u>	<u>Actual 2020/21</u>	<u>Budgeted 2021/22</u>	<u>Budgeted 2022/23</u>
Charges for Service	\$16,797,692	\$17,360,558	\$17,306,217	\$17,556,346
Interest	\$90,781	\$12,138	\$13,000	\$8,000
Other Revenue	\$773	\$8,636	\$577,142	\$5,000
Transfer In	\$1,055,977	\$1,059,403	\$0	\$0
Total Revenue	\$17,976,972	\$18,440,735	\$17,896,359	\$17,569,346
<u>Expenditures</u>				
Personnel Services	\$915,392	\$910,044	\$1,081,220	\$1,162,826
Pension-OPEB	\$587,927	\$763,697	\$672,357	\$679,304
Supplies	\$111,199	\$147,141	\$243,535	\$257,000
Other Charges	\$11,863,023	\$12,144,880	\$12,810,291	\$13,452,681
Capital Outlay	(\$2,005,278)	\$215,499	\$337,000	\$0
Debt	\$297,901	\$260,612	\$255,219	\$255,469
Total Expenditures	\$11,770,164	\$14,441,873	\$15,399,622	\$15,807,280
Change in Fund Balance	\$6,206,808	\$3,998,862	\$2,496,737	\$1,762,066
Beginning Fund Balance	\$50,484,957	\$56,691,772	\$60,688,285	\$63,185,022
Ending Fund Balance	\$56,691,769	\$60,688,283	\$63,185,022	\$64,947,088

SECTION IX:

CAPITAL PROGRAM



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

The operating budget impacts are shown by program year in the tables that follow, and are developed using the best information currently available, then inflated for future years. They will be continually updated to reflect the most current information. These costs could include staffing, operations and maintenance; and capital equipment costs are identified on each project detail sheet upon project approval and only the total expenditures have been incorporated in the FY2022/23 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 FY2022/23 Fiscal Management Plan. When capital improvements are deferred and estimates can be made, the impact on the maintenance costs are reflected and reported in the operating budget.

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

Equipment Purchases & Building Projects:

- Water/Sewer Department – Dump Truck, \$182,000. Water Meter Truck, \$90,000.
- Police – Renovate 2 Bathrooms, Renovate Gun Range & Other Miscellaneous Equipment, \$129,015.
- Police – 3 Vehicle Builds, \$41,200
- Fire – Exhaust System, Renovate Bathroom & Other Miscellaneous Equipment, \$62,650.
- Fire – New Fire Engine, \$720,000.
- Motor Pool – 2 Pickup Trucks, \$80,000. Remove Underground Gas Tank \$100,000.

- Library
 - Family Workstations - 15,000.
- Parks
 - Grills, Swing Set, Football Field Improvements - \$30,000.
- Motor Pool
 - Backup Generator - \$48,112.



Construction Projects:

- Major Streets –9 Mile/WCL to Gratiot Reconstruction, \$925,895. 9 Mile/Gratiot to Tuscany Reconstruction \$167,990. Stephens Sidewalk/Ridgecroft to I-94, \$50,000. Hayes Patching \$30,000.
- Local Streets – Almond Reconstruction \$571,547, Concrete Pavement Repairs \$1,243,000.
- Water Department – Various Watermain & Lead Service Line Replacement Projects, \$6,540,000 and Meter Reading System Replacement, \$2,500,000.
- Sewer Department –Sewer Camera & Cleaning, \$600,000 and Sewer Rehab, \$1,524,126.

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.

Fund / Dept.		Description							
<u>City Hall / Citywide</u>									
		Replace City Halls - Heating / Cooling units							
		Miscellaneous Repairs							
101-299		Total Building / Grounds Improvement							
<u>Information Technology</u>									
		Replacement of Desktop Computers							
		Computer System Upgrades							
		Security Camera System Upgrade							
101-228		Total Information Technology Department							
<u>Audio Visual</u>									
		Council Chambers AV System Upgrades							
101-261		Total Audio Visual Department							
<u>Police Department</u>									
		Full Building Generator							
146		Renovate Two Bathrooms							
		Renovate Gun Range							
		Miscellaneous Repairs							
		Vehicle implements							
101-301		Total Police Department							
<u>Dog Warden</u>									
		Vehicle implements							
101-430		Total Warden Department							
<u>Police - Drug Forfeiture</u>									
		Drone, Rifles, Radio, Vests, SRT Implements							
265-335		Total Drug Forfeiture Fund							
<u>Fire Department</u>									
		Exhaust System							
		Remodel Upper Bathroom							

Fund / Dept.	Description	Adopted	Projected	Projected	Projected	Projected	Projected	Projected
		FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	
101-336	Miscellaneous Equipment	\$13,200	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
	Battalion Chief Vehicle	\$40,000						
	Engine (E-1)							
	Engine (E-2)	\$720,000			\$800,000			
	Total Fire Department	\$852,650	\$15,000	\$15,000	\$815,000	\$15,000	\$15,000	\$0
Park & Trails								
	Basketball Courts							
	Park Fencing		\$110,000					
	Safety Improvements	\$65,000						
	Grills, Drinking Fountain							
	Swing Set	\$13,000						
	Football Field Improvements	\$25,000						
	Splash Pad	\$30,000						
	Misc. Park Improvements				\$500,000		\$30,000	
101-758	Total Parks & Trails Department	\$133,000	\$110,000	\$0	\$500,000	\$30,000	\$0	\$0
147								
Library Fund								
	Family Workstations	\$15,000						
	Miscellaneous Renovations	\$30,000						
271-790	Total Library Fund	\$45,000	\$0	\$0	\$0	\$0	\$0	\$0
Court Building Fund								
	Miscellaneous Renovations	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
436-901	Total Court Building Fund	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Motor Pool Fund								
	DPW Pickup Trucks (2)	\$80,000						
	Electric DPW Pickup Trucks (2)			\$100,000		\$115,000		
	Install emergency generator - garage	\$48,112						
	Security Cameras	\$21,888						
	Remove Underground Fuel Tank	\$100,000						
	Front Plows	\$20,000						
	Trailer for Shoring Box	\$24,800						

City of Eastpointe's Capital Improvement Plan

Fund / Dept.	Description	Adopted	Projected	Projected	Projected	Projected	Projected	Projected
		FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	
601-601	Electric City Hall/Building Fleet Vehicles (2)			\$125,000				
	Electric City Hall/Building Fleet Vehicles (2)				\$130,000			
	Electric City Hall/Building Fleet Vehicles (3)					\$195,000		
	Clean/repair concrete floor - garage		\$69,000					
	New service bay w/hoists		\$59,000					
	Paint interior of garage		\$35,000					
	Total Motor Pool Fund	\$294,800	\$163,000	\$225,000	\$130,000	\$310,000		\$0
		\$228,000		\$228,000		\$228,000		
Major Streets	Pavement Marking							
	Joint Sealing							
	Hayes Road Patching - Stephens to 10 Mile		\$172,250			\$172,250		
	Stephens Rd. - Spindler Sidewalk	\$30,000						
		\$50,000						
	2022 TIP - 9 Mile Reconst. - West City Limits to Gratiot, Design							
	9 Mile Reconst - Construction Costs	\$544,800						
	9 Mile Reconst - Construction Admin	\$381,095						
	2023 TIP - 9 Mile Reconstruction - Gratiot to Tuscan, Design	\$167,990						
	9 Mile Reconst. - Construction Cost		\$609,804					
	9 Mile Reconst - Construction Admin		\$436,775					
	2024 TIP - 9 Mile Reconstruction - Tuscan to Kelly, Design		\$202,195					
	9 Mile Reconst. - Construction Cost			\$733,968				
	9 Mile Reconst - Construction Admin			\$525,707				
	2025 TIP - 9 Mile Reconstruction - Kelly to East City Limits, Design			\$62,667				
	9 Mile Reconst. - Construction Cost				\$227,479			
	9 Mile Reconst - Construction Admin				\$162,933			
	2026 TIP - Hayes Road Concrete Patching - 9 Mile to 10 Mile, Design				\$32,963			
	Hayes Patching - Construction Cost					\$119,654		
	Hayes Patching - Construction Admin					\$85,703		
202-901	2027 TIP - Future Project, Design					\$68,387		
	Future Project - Construction Cost							\$248,246
	Future Project - Construction Admin							\$177,807
	9 Mile and 10 Mile Traffic Signal Modifications	\$82,800						
	Traffic Signal Modernization, Kelly Road.	\$167,500						
	Total Major Streets Fund	\$1,652,185	\$1,421,024	\$1,550,342	\$423,375	\$673,994		\$426,053

Fund / Dept.	Description	Adopted	Projected	Projected	Projected	Projected	Projected	Projected
		FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	
<u>CBDG Infrastructure</u>								
	Almond Reconstruction							
	Future Projects							
	275-600	\$150,000	\$	150,000	\$	150,000	\$	150,000
	Total CBDG Fund	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
<u>Local Street Projects</u>								
	Almond Reconstruction	\$421,547						
	Greenspace Universal	\$50,000						
	Joint Sealing		\$167,250	\$172,250		\$172,250		\$167,250
	Storm Sewer Rehab		\$283,200	\$283,200	\$283,200	\$283,200		\$283,200
	Concrete Patching Area 6 - Construction Costs	\$1,100,000						
	Concrete Patching Area 6 - Const. Admin	\$143,000						
	Concrete Patching Area 7 - Construction Costs		\$1,100,000					
	Concrete Patching Area 7 - Const. Admin		\$143,000					
	Concrete Patching Area 8 to 10 - Design			\$5,000				
	Concrete Patching Area 8 - Construction Costs			\$1,100,000				
	Concrete Patching Area 8 - Const. Admin			\$143,000				
	Concrete Patching Area 9 - Construction Costs				\$1,100,000			
	Concrete Patching Area 9 - Const. Admin				\$143,000			
	Concrete Patching Area 10 - Construction Costs					\$1,100,000		
	Concrete Patching Area 10 - Const. Admin					\$143,000		
	Concrete Patching Area 1 to 3 - Design						\$5,000	
	Concrete Patching Area 1 - Construction Costs						\$1,100,000	
	Concrete Patching Area 1 - Const. Admin						\$143,000	
	Total Local Street Projects	\$1,714,547	\$1,693,450	\$1,703,450	\$1,526,200	\$1,698,450	\$1,698,450	\$1,698,450
<u>Water / Sewer Fund</u>								
	Water Meter Truck							
	Mini Excavator	\$90,000						
	Trail King Trailer	\$114,000						
	MTU Replacement	\$24,773						
	Lead Service Line Replacements	\$2,500,000						
	Water Main Replacement 9 Mile - Gratiot to Tuscany	\$1,000,000	\$1,130,000	\$1,130,000	\$1,130,000	\$1,130,000		
		\$	\$476,400					

City of Eastpointe's Capital Improvement Plan

Fund / Dept.	Description		Adopted	Projected	Projected	Projected	Projected	Projected	Projected
			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	
592-537	Water Main Replacement 9 Mile - Tuscany to Kelly		\$ 90,000	\$1,865,325					
	SRF Bond Funds								
	Water Main Replacement (E. Side Gratiot - 24" Toepfer to 9 Mile)		\$ 1,693,975						
	Water Main Replacement (Normandy - Toepfer to 9 Mile, Saxony - Ash to Semrau and Bell to 10 Mile, Agnes - Beechwood to Lydia and General Lead Water Services Replacements (Rein, Piper, South Park, Water Main Replacement (Chestnut - Gratiot to Redmond, Wilson - Rein to Cushing, Lincoln - Gratiot to Beechwood, Crestentwood - Gratiot to Redmond)		\$2,061,025	\$1,392,870					
	Water Main Replacement (Cushing - 10 Mile to Bell, Charles R - Hayes to Grove, Tuscany - Toepfer to 9 Mile)			\$429,000	\$1,754,000				
	Water Main Replacement (Birchwood - Nehls to S of Crescentwood, Sprenger - Gratiot to Universal, Marine - Holland to Rosetta)			\$71,500	\$1,615,900				
	Water Main Replacement (24" E. Side Gratiot - 9 Mile to 10 Mile)				\$75,700	\$1,710,635			
	Water Main Replacement (24" W Side Gratiot- 8 Mile to 9 Mile)					\$110,438	\$3,396,513		
	Total Water Department		\$9,268,773	\$5,365,095	\$4,575,600	\$2,951,073	\$4,660,513	\$3,028,400	
592-538	TV/Clean Sewers - Citywide		\$ 600,000	\$330,810		\$30,000	\$693,000	\$693,000	
	Catchbasin Rehab			\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	
	Sewer Rehab. - District 1 & 2		\$ 1,524,126	\$193,374			\$20,000	\$1,130,000	
	Sewer Rehab. - District 3 & 4			\$2,850,000					
	Sewer Rehab. - District 5			\$25,000	\$1,412,500				
	Total Sewer Department		\$2,124,126	\$3,649,184	\$1,662,500	\$280,000	\$963,000	\$2,073,000	
	Total Water/Sewer Fund		\$11,392,899	\$9,014,279	\$6,238,100	\$3,231,073	\$5,623,513	\$5,101,400	
	TOTAL		\$16,483,596	\$13,784,253	\$10,324,892	\$6,879,648	\$8,699,957	\$7,469,903	

Account	Description		Proposed	Projected	Projected	Projected	Projected	Projected	Projected
			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	
FUNDING SOURCES									
	General Fund		\$1,155,665	\$1,318,500	\$434,000	\$1,395,000	\$220,000	\$70,000	
	Major Street Fund		\$1,652,185	\$1,421,024	\$1,550,342	\$423,375	\$673,994	\$426,053	
	Local Street Fund		\$1,714,547	\$1,693,450	\$1,703,450	\$1,526,200	\$1,698,450	\$1,698,450	
	Court Building Fund		\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	

Fund / Dept.	Description	Adopted	Projected	Projected	Projected	Projected	Projected	Projected
		FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	
	Water / Sewer Fund	\$11,392,899	\$9,014,279	\$6,238,100	\$3,231,073	\$5,623,513	\$5,101,400	
	Drug Forfeiture Fund	\$54,500	\$0	\$0	\$0	\$0	\$0	
	Library Fund	\$45,000	\$0	\$0	\$0	\$0	\$0	
	Motor Pool	\$294,800	\$163,000	\$225,000	\$130,000	\$310,000	\$0	
	CBDG Infrastructure Fund	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	
	Total of Funding Sources	\$16,483,596	\$13,784,253	\$10,324,892	\$6,879,648	\$8,699,957	\$7,469,903	

SECTION X:
DEBT PROGRAM



Debt Management Program

2022/23

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

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

2022 Equalized Assessed Valuation	<u>\$818,033,600</u>
X 10% = Legal Debt Limit	<u>\$ 81,803,360</u>
Less 6/30/2022 Debt Obligation	<u>\$ 2,505,000</u>
Legal Debt Margin remaining	<u>\$ 79,298,360</u>

City Council Adopted Fiscal Management Plan, Debt Management Section

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

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

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

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



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



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

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



Debt Management Program

2022/23

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

SECTION XI:
STATISTICAL &
ANALYSIS SECTION



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

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

Organization of Information by Major Category.

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

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

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

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

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

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

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



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



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

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

Search.

Community Profiles

YOU ARE VIEWING DATA FOR:

City of Eastpointe

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



Census 2020 Population: 34,318

Area: 5 square miles

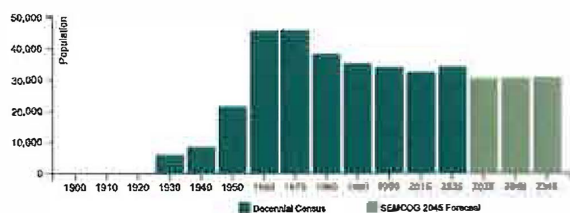
VIEW COMMUNITY EXPLORER MAP

VIEW 2020 CENSUS MAP

Population and Households

Link to American Community Survey (ACS) Profiles: **Select a Year** 2015-2019 **▼ Social | Demographic**
Population and Household Estimates for Southeast Michigan, 2021

Population Forecast



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

Population and Households

Population and Households	Census 2020	Census 2010	Change 2010-2020	Pct Change 2010-2020	SEMCOG Jul 2021	SEMCOG 2045
Total Population	34,318	32,442	1,876	5.8%	34,818	30,843
Group Quarters Population	22	21	1	4.8%	22	24
Household Population	34,296	32,421	1,875	5.8%	34,796	30,819
Housing Units	13,798	13,796	2	0.0%	13,850	-
Households (Occupied Units)	13,126	12,557	569	4.5%	13,298	13,005
Residential Vacancy Rate	4.9%	9.0%	-4.1%	-	4.0%	-
Average Household Size	2.61	2.58	0.03	-	2.62	2.37

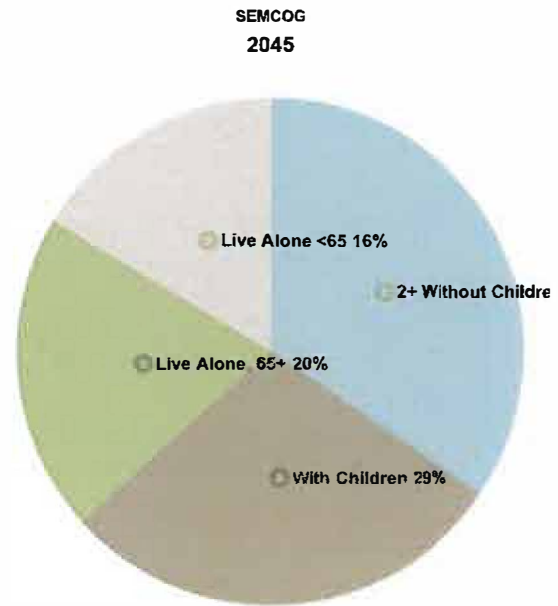
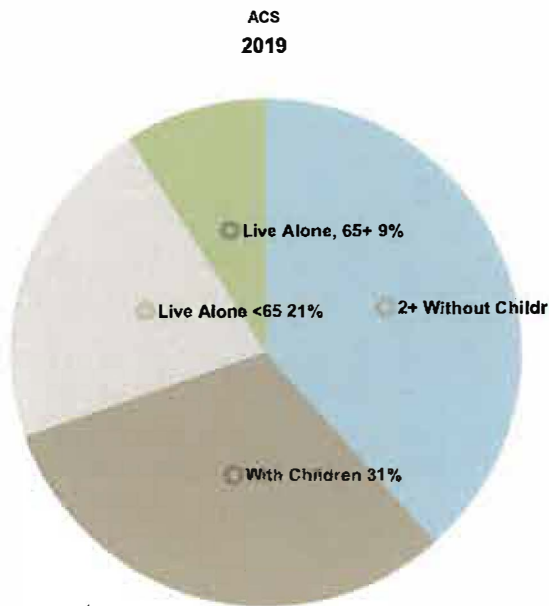
Source: U.S. Census Bureau and SEMCOG 2045 Regional Development Forecast

Components of Population Change

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

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

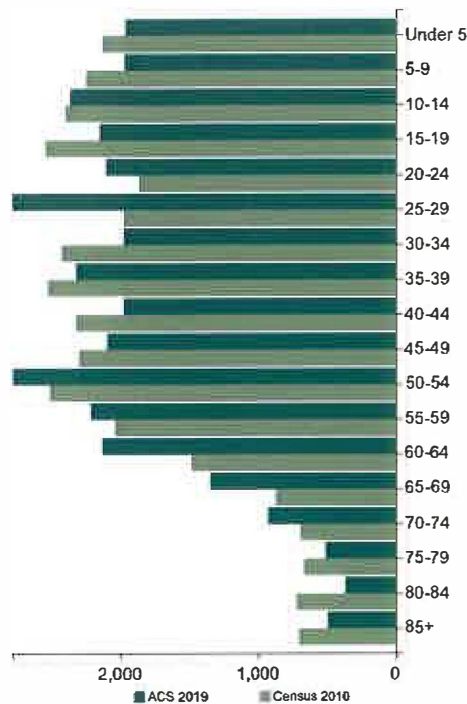
Household Types



Household Types	Census 2010	ACS 2019	Change 2010-2019	Pct Change 2010-2019	SEMCOG 2045
With Seniors 65+	2,963	2,906	-57	-1.9%	5,559
Without Seniors	9,594	9,770	176	1.8%	7,446
Live Alone, 65+	1,345	1,146	-199	-14.8%	2,651
Live Alone, <65	2,263	2,705	442	19.5%	2,127
2+ Persons, With children	4,382	3,946	-436	-9.9%	3,733
2+ Persons, Without children	4,567	4,879	312	6.8%	4,494
Total Households	12,557	12,676	119	0.9%	13,005

Source: U.S. Census Bureau, Decennial Census, 2015-2019 American Community Survey 5-Year Estimates, and SEMCOG 2045 Regional Development Forecast

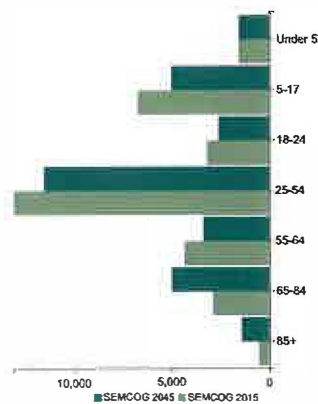
Population Change by Age, 2010-2019



Age Group	Census 2010	Change 2000-2010	ACS 2019	Change 2010-2019
Under 5	2,126	-46	1,964	-162
5-9	2,248	-126	1,969	-279
10-14	2,397	-18	2,363	-34
15-19	2,540	402	2,145	-395
20-24	1,868	46	2,101	233
25-29	1,976	-472	2,774	798
30-34	2,425	-304	1,975	-450
35-39	2,524	-283	2,319	-205
40-44	2,323	-689	1,975	-348
45-49	2,300	-183	2,092	-208
50-54	2,510	696	2,770	260
55-59	2,040	849	2,213	173
60-64	1,488	423	2,128	640
65-69	874	-271	1,351	477
70-74	697	-774	929	232
75-79	670	-728	512	-158
80-84	727	-262	368	-359
85+	709	105	495	-214
Total	32,442	-1,635	32,443	1
Median Age	36.3	-0.3	37.3	1

Source: U.S. Census Bureau, Decennial Census, and 2015-2019 American Community Survey 5-Year Estimates

Forecasted Population Change 2015-2045



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

Source: SEMCOG 2045 Regional Development Forecast

Older Adults and Youth Populations

Older Adults and Youth Population	Census 2010	ACS 2019	Change 2010-2019	Pct Change 2010-2019	SEMOG 2045
60 and over	5,165	5,783	618	12%	8,117
65 and over	3,677	3,655	-22	-0.6%	6,496
5 to 84	2,968	3,160	192	6.5%	5,037
5 and Over	709	495	-214	-30.2%	1,459
Under 18	8,339	7,628	-711	-8.5%	6,652
to 17	6,213	5,664	-549	-8.8%	5,057
nder 5	2,126	1,964	-162	-7.6%	1,595

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

Source: U.S. Census Bureau, Decennial Census, 2015-2019 American Community Survey 5-Year Estimates, and SEMOG 2045 Regional Development Forecast

Race and Hispanic Origin

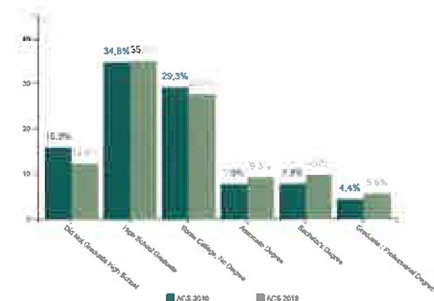
Race and Hispanic Origin	Census 2010	Percent of Population 2010	Census 2020	Percent of Population 2020	Percentage Point Change 2010-2020
Non-Hispanic	31,765	97.9%	33,500	97.6%	-0.3%
White	20,898	64.4%	13,286	38.7%	-25.7%
Black	9,503	29.3%	17,956	52.3%	23%
Asian	346	1.1%	361	1.1%	0%
Multi-Racial	838	2.6%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

Source: U.S. Census Bureau Decennial Census

Highest Level of Education

Highest Level of Education*	ACS 2010	ACS 2019	Percentage Point Chg 2010-2019
Did Not Graduate High School	15.9%	12.4%	-3.5%
High School Graduate	34.8%	35.1%	0.3%
Some College, No Degree	29.3%	27.7%	-1.5%
Associate Degree	7.8%	9.3%	1.5%
Bachelor's Degree	7.9%	9.8%	2%
Graduate / Professional Degree	4.4%	5.6%	1.2%

* Population age 25 and over



Source: U.S. Census Bureau, 2006-2010 and 2015-2019 American Community Survey 5-Year Estimates

Economy & Jobs

Link to American Community Survey (ACS) Profiles: **Select a Year 2015-2019** ▾ **Economic**

Forecasted Jobs



Source: SEMCOG 2045 Regional Development Forecast

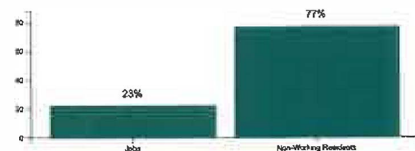
Forecasted Jobs by Industry Sector

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

Source: SEMCOG 2045 Regional Development Forecast

Daytime Population

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



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

Patterns Map

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

Where Workers Commute From 2016

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

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

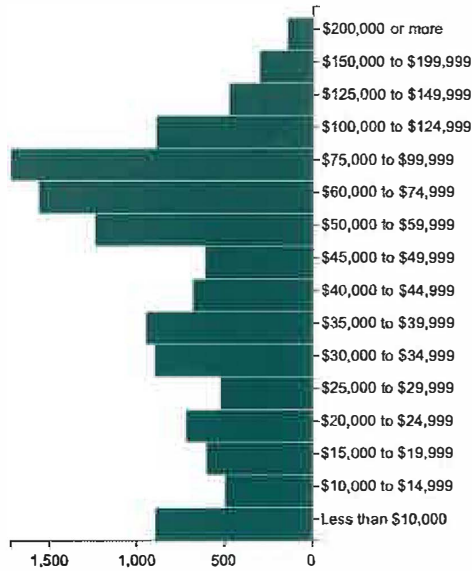
Rank	Where Residents Work *	Workers	Percent
1	Detroit	2,806	22.5%
2	Warren	1,623	13%
3	Eastpointe	982	7.9%
4	Clinton Twp	745	6%
5	Roseville	650	5.2%
6	Troy	570	4.6%
7	Sterling Heights	559	4.5%
8	St. Clair Shores	513	4.1%
9	Royal Oak	256	2.1%
10	Southfield	247	2%
-	Elsewhere	3,503	28.1%
* Workers, age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

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

Income (in 2019 dollars)	ACS 2010	ACS 2019	Change 2010-2019	Percent Change 2010-2019
Median Household Income	\$52,944	\$49,849	\$-3,095	-5.8%
Per Capita Income	\$24,722	\$23,292	\$-1,430	-5.8%

Source: U.S. Census Bureau, 2006-2010 and 2015-2019 American Community Survey 5-Year Estimates

Annual Household Income



Annual Household Income	ACS 2019
\$200,000 or more	142
\$150,000 to \$199,999	300
\$125,000 to \$149,999	474
\$100,000 to \$124,999	891
\$75,000 to \$99,999	1,716
\$60,000 to \$74,999	1,558
\$50,000 to \$59,999	1,237
\$45,000 to \$49,999	607
\$40,000 to \$44,999	678
\$35,000 to \$39,999	949
\$30,000 to \$34,999	897
\$25,000 to \$29,999	521
\$20,000 to \$24,999	717
\$15,000 to \$19,999	600
\$10,000 to \$14,999	496
Less than \$10,000	893
Total	12,676

Source: U.S. Census Bureau, 2015-2019 American Community Survey 5-Year Estimates

Poverty

Poverty	ACS 2010	% of Total (2010)	ACS 2019	% of Total (2019)	% Point Chg 2010-2019
Persons in Poverty	4,242	12.9%	5,231	16.2%	3.3%
Households in Poverty	1,414	11.3%	1,830	14.4%	3.2%

Source: U.S. Census Bureau, 2006-2010 and 2015-2019 American Community Survey 5-Year Estimates

Housing

Link to American Community Survey (ACS) Profiles: **Select a Year 2015-2019** ▾ **Housing**

Building Permits 2000 - 2021

Year	Single Family	Two Family	Attach Condo	Multi Family	Total Units	Total Demos	Net Total
2000	4	0	0	0	4	0	4
2001	8	0	0	0	8	3	5
2002	16	0	0	0	16	6	10
2003	10	0	0	0	10	1	9
2004	12	0	0	0	12	1	11
2005	8	0	0	0	8	2	6
2006	6	0	0	0	6	3	3
2007	4	0	0	0	4	2	2
2008	0	0	0	0	0	5	-5
2009	2	0	0	0	2	7	-5
2010	0	0	0	0	0	8	-8
2011	0	0	0	0	0	4	-4
2012	0	0	0	0	0	11	-11
2013	1	0	0	0	1	2	-1
2014	1	0	0	0	1	3	-2
2015	0	0	0	0	0	0	0
2016	0	0	0	0	0	5	-5
2017	0	0	0	0	0	7	-7
2018	0	0	0	0	0	1	-1
2019	0	0	0	0	0	1	-1
2020	0	0	0	52	52	0	52
2021	0	0	0	0	0	0	0
2000 to 2021 totals	72	0	0	52	124	72	52

Source: SEMCOG Development

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

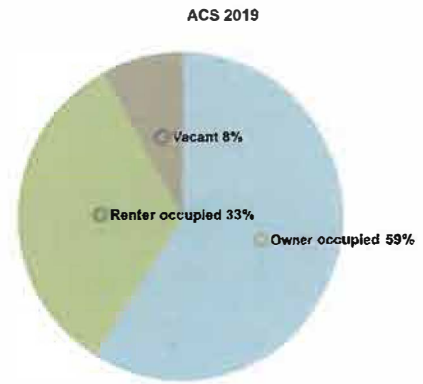
Housing Types

Housing Type	ACS 2010	ACS 2019	Change 2010-2019	New Units Permitted Since 2018
Single Unit	12,509	12,410	-99	0
Multi-Unit	1,271	1,341	70	52
Mobile Homes or Other	73	32	-41	0
Total	13,853	13,783	-70	52
Units Demolished				-2
Net (Total Permitted Units - Units Demolished)				50

Source: U.S. Census Bureau, 2006-2010 and 2015-2019 American Community Survey 5-Year Estimates, SEMCOG Development

Housing Tenure

Housing Tenure	Census 2010	ACS 2019	Change 2010-2019
Owner occupied	9,802	8,131	-1,671
Renter occupied	2,755	4,545	1,790
Vacant	1,239	1,107	-132
Seasonal/migrant	22	9	-13
Other vacant units	1,217	1,098	-119
Total Housing Units	13,796	13,783	-13



Source: U.S. Census Bureau, 2006-2010 and 2015-2019 American Community Survey 5-Year Estimates

Housing Value and Rent

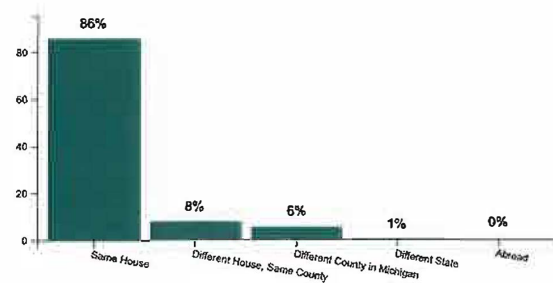
Housing Value (in 2019 dollars)	ACS 2010	ACS 2019	Change 2010-2019	Percent Change 2010-2019
Median housing value	\$133,433	\$77,200	\$-56,233	-42.1%
Median gross rent	\$1,134	\$1,095	\$-39	-3.4%

Source: U.S. Census Bureau, Census 2000, 2006-2010 and 2015-2019 American Community Survey 5-Year Estimates

Housing Value



Source: U.S. Census Bureau, 2015-2019 American Community Survey 5-Year Estimates

Residence One Year Ago *

* This table represents persons, age 1 and over, living in City of Eastpointe from 2015-2019. The table does not represent person who moved out of City of Eastpointe from 2015-2019.

Source: U.S. Census Bureau, 2015-2019 American Community Survey 5-Year Estimates

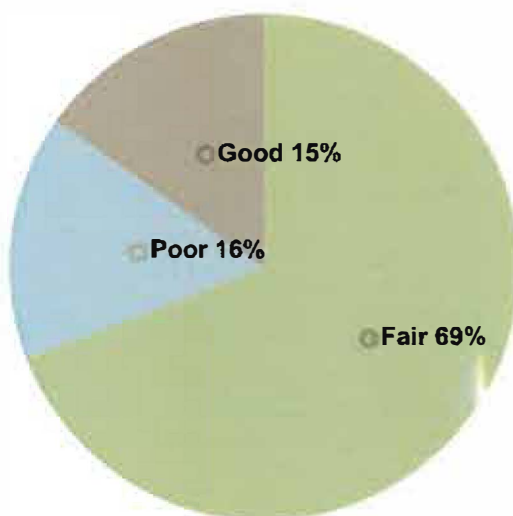
Transportation

Miles of public road (including boundary roads): 113

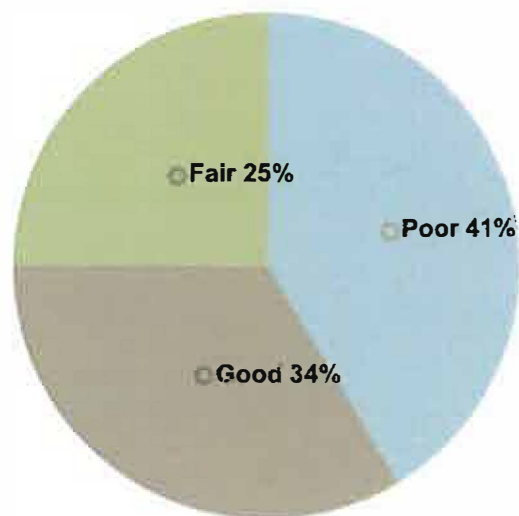
Source: Michigan Geographic Framework

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

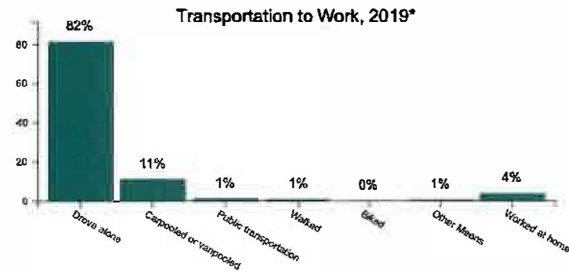
Bridge Status	Percent Point Chg 2008-2010
Open	-
Open with Restrictions	-
Closed*	-
Total Bridges	0.0%
Deficient Bridges	-

* 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 2019	% of Total (ACS 2019)	% Point Chg 2010-2019
Drove alone	12,139	85.3%	12,025	81.6%	-3.7%
Carpooled or vanpooled	1,292	9.1%	1,664	11.3%	2.2%
Public transportation	114	0.8%	198	1.3%	0.5%
Walked	217	1.5%	158	1.1%	-0.4%
Biked	0	0%	17	0.1%	0.1%
Other Means	238	1.7%	108	0.7%	-1%
Worked at home	232	1.6%	574	3.9%	2.3%
Resident workers age 16 and over	14,232	100.0%	14,744	100.0%	0.0%

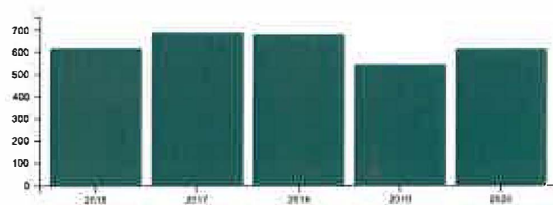
Source: U.S. Census Bureau, 2006-2010 and 2015-2019 American Community Survey 5-Year Estimates

Mean Travel Time to Work

Mean Travel Time To Work	ACS 2010	ACS 2019	Change 2010-2019
For residents age 16 and over who worked outside the home	24.2 minutes	24.2 minutes	0 minutes

Source: U.S. Census Bureau, 2006-2010 and 2015-2019 American Community Survey 5-Year Estimates

Crashes, 2016-2020



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	2016	2017	2018	2019	2020	Percent of Crashes 2016 - 2020
<u>Fatal</u>	3	2	1	1	3	0.3%
<u>Serious Injury</u>	8	10	14	4	11	1.5%
<u>Other Injury</u>	128	159	147	98	120	20.8%
<u>Property Damage Only</u>	479	517	518	439	479	77.4%
<u>Total Crashes</u>	618	688	680	542	613	100%

Crashes by Type

Crashes by Type	2016	2017	2018	2019	2020	Percent of Crashes 2016 - 2020
<u>Head-on</u>	9	12	10	14	15	1.9%
<u>Angle or Head-on/Left-turn</u>	151	177	191	140	182	26.8%
<u>Rear-End</u>	170	175	204	129	144	26.2%
<u>Sideswipe</u>	130	144	129	116	138	20.9%
<u>Single Vehicle</u>	51	63	45	63	65	9.1%
<u>Backing</u>	12	33	36	33	32	4.6%
<u>Other or Unknown</u>	95	84	65	47	37	10.4%

Crashes by Involvement

Crashes by Involvement	2016	2017	2018	2019	2020	Percent of Crashes 2016 - 2020
<u>Red-light Running</u>	14	14	13	10	16	2.1%
<u>Lane Departure</u>	71	108	77	123	129	16.2%
<u>Alcohol</u>	37	36	34	33	53	6.1%
<u>Drugs</u>	12	19	6	11	12	1.9%
<u>Deer</u>	0	0	1	0	0	0%
<u>Train</u>	0	0	0	0	0	0%
<u>Commercial Truck/Bus</u>	20	20	22	21	18	3.2%
<u>School Bus</u>	3	5	2	4	3	0.5%
<u>Emergency Vehicle</u>	5	5	3	2	8	0.7%
<u>Motorcycle</u>	8	11	8	5	7	1.2%
<u>Intersection</u>	247	277	212	148	203	34.6%
<u>Work Zone</u>	2	17	8	11	14	1.7%
<u>Pedestrian</u>	12	16	8	9	11	1.8%
<u>Bicyclist</u>	17	15	11	10	9	2%
<u>Distracted Driver</u>	8	30	24	29	34	4%
<u>Older Driver (65 and older)</u>	75	109	125	73	119	16%
<u>Young Driver (16 to 24)</u>	191	203	213	132	152	28.4%
<u>Secondary</u>	0	0	0	0	0	0%

High Frequency Intersection Crash Rankings

Local Rank	County Rank	Region Rank	Intersection	Annual Avg 2016-2020
1	98	370	<u>8 Mile Rd @ Gratiot Ave</u>	20.6
2	192	798	<u>Gratiot Ave @ 10 Mile Rd</u>	14.4
3	213	896	<u>Gratiot Ave @ 9 Mile Rd E</u>	13.6
4	243	1,018	<u>Gratiot Ave @ 10 Mile Rd</u>	12.6
5	337	1,491	<u>Gratiot Ave @ 9 Mile Rd E</u>	10
6	352	1,596	<u>10 Mile Rd @ Hayes Ave</u>	9.6
7	512	2,602	<u>10 Mile Rd @ Brittany Ave</u>	6.8
8	546	2,830	<u>Gratiot Ave @ Toepfer Dr</u>	6.4
9	565	2,951	<u>10 Mile Rd @ Cole St</u>	6.2
10	597	3,207	<u>9 Mile Rd E @ Kelly Rd</u>	5.8

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 2016-2020
1	30	66	<u>9 Mile Rd E</u>	Gratiot Ave - Kelly Rd	59.6
2	72	200	<u>10 Mile Rd</u>	Hayes Ave - Gratiot Ave	42.2
3	90	264	<u>10 Mile Rd</u>	Gratiot Ave - Kelly Rd	38.6
4	168	551	<u>Gratiot Ave</u>	10 Mile Rd - Frazho Rd	28.6
5	240	876	<u>9 Mile Rd</u>	Schoenherr Rd - Hayes Ave	23.2
6	277	1,056	<u>Gratiot Ave</u>	Toepfer Dr - 9 Mile Rd E	21
7	282	1,085	<u>Gratiot Ave</u>	10 Mile Rd - Frazho Rd	20.6
8	288	1,128	<u>8 Mile Rd</u>	Gratiot Ave - Kelly Rd	20.2
9	288	1,128	<u>Gratiot Ave</u>	8 Mile Rd - Toepfer Dr	20.2
10	303	1,195	<u>9 Mile Rd E</u>	Kelly Rd - Beaconsville Rd	19.6

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

Environment

SEMOG 2020 Land Use

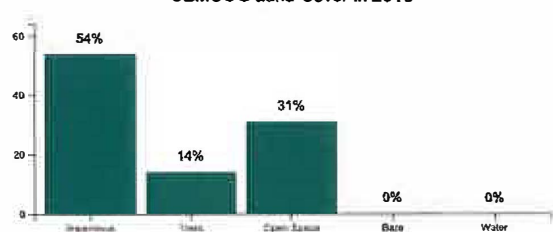
Parcel Land Use	Acres 2015	Acres 2020	Change 2015-2020	Pct Change 2015-2020
Single-Family Residential	1,884.1	1,885.3	1.3	0.1%
Attached Condo Housing	13.6	13.6	0	0%
Multi-Family Housing	39.2	45.4	6.2	15.7%
Mobile Home	0	0	0	0%
Agricultural/Rural Residential	3.7	3.7	0	0%
Mixed Use	0.3	4.2	3.8	1,220.9%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

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

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

Source: SEMCOG

SEMOG Land Cover in 2010



Source Data
SEMOG - 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

2022/23

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

FY23 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	Elections	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
Subtotal				\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
Total Annual Premiums				\$ 23,670				\$ 2,132
		101-262-		723.000		724.000		
ROSS HEATHER	CLERK	CLERKS	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 132
PURCELL KAREN	SUPV	CLERKS	F	\$ 6,000	Opt-Out	\$ 1,710	\$ 290	\$ 198
Subtotal				\$ 21,467	\$ 3,500	\$ 2,687	\$ 465	\$ 330
Total Annual Premiums				\$ 24,967				\$ 3,481
		101-215-		723.000		724.000		
AMALFITANO ASHLEY	CLERK	COURT	2P	\$ 6,000	Opt-Out	\$ 977	\$ 175	\$ 132
BARNEY CHRISTY	CLERK	COURT	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
BASS PAULA	CLERK	COURT		\$ 6,000	Opt-Out	\$ -	\$ -	\$ 132
FROIAS HEATHER	ADM SECR	COURT	F	\$ 6,000	Opt-Out	\$ 1,710	\$ 290	\$ 172
GALEN KATHLEEN	DEPT HEAD	COURT	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 264
GRASEL KAREN	DEPT HEAD	COURT	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 264
HACKSTOCK KATHLEEN	CLERK	COURT	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
HADDAD MARINA	CLERK	COURT	F	\$ 6,000	Opt-Out	\$ 1,710	\$ 290	\$ 132
JARCZEWSKI ANTONINA	CLERK	COURT		\$ 6,000	Opt-Out	\$ -	\$ -	\$ 132
MESSINA JAMES	DEPT HEAD	COURT	1P	\$ 6,000	Opt-Out	\$ 488	\$ 87	\$ 264
OWENS CEDRIC	SUPV	COURT	F	\$ 6,000	Opt-Out	\$ 1,710	\$ 290	\$ 198
WILBER CRAIG	SUPV	COURT	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 198
WILLIAMS TONIKA	SUPV	COURT	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 132
Subtotal				\$ 132,770	\$ 17,500	\$ 13,677	\$ 2,352	\$ 2,284
Total Annual Premiums				\$ 150,270				\$ 18,313
		101-136-		723.000		724.000		
OPEN	DEPT HEAD	BUILD		\$ -	\$ -	\$ -	\$ -	\$ -
OPEN	SUPV	BUILD		\$ -	\$ -	\$ -	\$ -	\$ -
PATERNO MICHELE	CLERK	BUILD		\$ 6,000	Opt-Out	\$ -	\$ -	\$ 132
WIMPY JACQUELINE	CLERK	BUILD	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
Subtotal				\$ 26,170	\$ 3,500	\$ 1,710	\$ 290	\$ 264
Total Annual Premiums				\$ 29,670				\$ 2,264
		101-371-		723.000		724.000		
OPEN	SUPV	Rental		\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal				\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Premiums				\$ -				\$ -
		101-372-		723.000		724.000		
MERUCCI JOSEPH	SUPV	PARKS	2P	\$ 6,000	Opt-Out	\$ 977	\$ 175	\$ 198
Subtotal				\$ 6,000	\$ -	\$ 977	\$ 175	\$ 198
Total Annual Premiums				\$ 6,000				\$ 1,350
		101-758-		723.000		724.000		
PAOLUCCI DARIN	DEPT HEAD	PWS	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 264
APLEY CAROL	SUPV	PWS	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 198
MODELSKI GREGORY	SUPV	PWS	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 198
VALLABHANENI NANDITHA	SUPV	PWS	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 198
BERSCHE STEVEN	LABOR	PWS	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 132
BLUM MITCHELL	LABOR	PWS	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
CONKLIN HUGH	LABOR	PWS	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
JABLWAY DREW	LABOR	PWS	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 132
JULIAN JOHN	LABOR	PWS	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 132

FY23 ANNUAL BUDGETED FRINGE BENEFITS

Name	Class	Dept			Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium
KACIR	ELLIOTT	LABOR	PWS	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 132
LOFFREDI	DOMINICK	LABOR	PWS	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
PHILLIPS	MICHAEL	LABOR	PWS	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 132
SCHRAM	AARON	LABOR	PWS	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 132
SHIRKEY	JAMES	LABOR	PWS	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 132
THEOBALD		LABOR	PWS	2P	\$ 15,467	\$ -	\$ 977	\$ 175	\$ -
WARD	RONALD	LABOR	PWS	2P	\$ 6,000	Opt-Out	\$ 977	\$ 175	\$ 132
WHITE	AARON	LABOR	PWS	2P	\$ 6,000	Opt-Out	\$ 977	\$ 175	\$ 132
WOLGAST	SHAUN	LABOR	PWS	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
Subtotal					\$ 221,787	\$ 40,250	\$ 17,096	\$ 2,995	\$ 2,574
Total Annual Premiums					\$ 262,037				\$ 22,665
		592-536-			723.000		724.000		
DIEGEL	LENA	CLERK	WS	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 132
DANIELS	LAKIA	CLERK	WS-FINANC	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 132
MCKEAN	ROSE ANN	CLERK	WS-FINANC	1P	\$ 7,396	\$ 1,750	\$ 977	\$ 175	\$ 132
SMITH	MARILYN	CLERK	WS-FINANC	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 132
Subtotal					\$ 53,797	\$ 12,250	\$ 3,908	\$ 699	\$ 528
Total Annual Premiums					\$ 66,047				\$ 5,135
		592-537-			723.000		724.000		
BLUM	RANDALL	DEPT HEAD	FINANCE	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 264
POMAVILLE	DANIELLE	SUPV	FINANCE	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 198
GORALSKI	KELLY	SUPV	FINANCE	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 198
MARTINCIC	MONICA	CLERK	FINANCE	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 132
PSZONKA	KRISTAL	CLERK	FINANCE	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
SCHROEDER	BETHANY	CLERK	FINANCE	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 132
Subtotal					\$ 86,066	\$ 17,500	\$ 6,350	\$ 1,104	\$ 1,056
Total Annual Premiums					\$ 103,566				\$ 8,510
		101-201-			723.000		724.000		
TODD	SUZANNE	DEPT HEAD	LIBRARY	2P	\$ 6,000	Opt-Out	\$ 977	\$ 175	\$ 264
BOND	ABBY	SUPV	LIBRARY	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 198
OPEN		SUPV	LIBRARY	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 198
EVANS	TERESA	CLERK	LIBRARY	1P	\$ 6,000	Opt-Out	\$ 488	\$ 87	\$ 132
MCGEE	AMY	CLERK	LIBRARY	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 132
Subtotal					\$ 42,259	\$ 7,000	\$ 3,419	\$ 612	\$ 924
Total Annual Premiums					\$ 49,259				\$ 4,955
		271-790-			723.000		724.000		
OPEN		DEPT HEAD	CITY MGR	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 644
WALTON	MARIAH	DEPT HEAD	CITY MGR	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 264
GATSON	OTIS	ADM SECR	CITY MGR	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 172
Subtotal					\$ 30,259	\$ 7,000	\$ 1,954	\$ 349	\$ 1,080
Total Annual Premiums					\$ 37,259				\$ 3,383
		101-172-			723.000		724.000		
MCLOYD	MICHAEL	ADM SECR	PERSONNEL	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 172
Subtotal					\$ 7,396		\$ 488	\$ 87	\$ 172
Total Annual Premiums					\$ 7,396				\$ 747
		101-270-			723.000		724.000		
HOMAN	KIM	SUPV	ECON DEVE	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 264
Subtotal					\$ 15,467		\$ 977	\$ 175	\$ 264
Total Annual Premiums					\$ 15,467				\$ 1,416
		101-728-			723.000		724.000		

FY23 ANNUAL BUDGETED FRINGE BENEFITS

Name	Class	Dept		Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium
MCALLISTER SAMUEL W.	RET	UNALLOC	1P	\$ 3,003		\$ -	\$ -	\$ -
MANCANI SUSAN	RET	UNALLOC	2P	\$ -		\$ -	\$ 175	\$ -
Subtotal				\$ 3,003		\$ -	\$ 175	\$ -
Total Annual Premiums				\$ 3,003				\$ 175
								\$ 3,178
								101-295-874.172
ADAMO MIKE	FIRE	FIRE	1P	\$ 4,800	Opt-Out	\$ 488	\$ 87	\$ 132
BABCOCK CHRISTOPHER	FIRE	FIRE	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 132
CLARK JASON	FIRE	FIRE	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
CLIPPERT KENT	FIRE	FIRE	F	\$ 4,800	Opt-Out	\$ 1,710	\$ 290	\$ 132
DAMM BRIAN	FIRE	FIRE	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
DENMARK KEVIN	FIRE	FIRE	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 132
FRATTINI JASON	FIRE	FIRE	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
HEINZMAN JAMES	FIRE	FIRE	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 132
HEWELT MICHAEL	FIRE	FIRE	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
LAYER MATTHEW	FIRE	FIRE	2P	\$ 4,800	Opt-Out	\$ 977	\$ 175	\$ 132
LEE KIRK	FIRE	FIRE	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 132
MARQUARDT BRIAN	FIRE	FIRE	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
POKROPOWICZ LAWRENCE	FIRE	FIRE	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
POLK ALTON	FIRE	FIRE	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
POUNDERS ANDY	FIRE	FIRE	F	\$ 4,800	Opt-Out	\$ 1,710	\$ 290	\$ 132
ROUHIB, Jr. GEORGE	DEPT HEAD	FIRE	F	\$ 10,085	\$ 1,750	\$ 855	\$ 145	\$ 132
SAGE NICHOLAS	FIRE	FIRE	F	\$ 4,800	Opt-Out	\$ 1,710	\$ 290	\$ 132
SAHR MATTHEW	FIRE	FIRE	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
SAVALLE WILLIAM	FIRE	FIRE	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 132
SHARKEY JAMES	FIRE	FIRE	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
SZCZESNIAK MICHAEL	FIRE	FIRE	F	\$ 4,800	Opt-Out	\$ 1,710	\$ 290	\$ 132
TOMAS MARK	FIRE	FIRE	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
WALSH SCOTT	FIRE	FIRE	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
ZANGARA JOSEPH	FIRE	FIRE	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
Subtotal				\$ 342,123	\$ 57,750	\$ 33,582	\$ 5,749	\$ 3,168
Total Annual Premiums				\$ 399,873				\$ 42,499
		101-336-		723.000			724.000	
BALLARD JOSHUA	POA	POLICE	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 132
BEAM MELANIE	POA	POLICE	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 132
BOWLIN SUSAN	ADM SECR	POLICE	2P	\$ 6,000	Opt-Out	\$ -	\$ -	\$ 172
BURKALL RANDAN	POA	POLICE	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 132
CAMPBELL MARTIN	COA	POLICE	F	\$ 6,000	Opt-Out	\$ 1,710	\$ 290	\$ 132
CANESTRELLI JOANNE	CLERK	POLICE	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 132
CHAMBERLAIN STEVE	COA	POLICE	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 132
DECKERT DANIEL	POA	POLICE	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 132
FINAZZO JOSEPH	POA	POLICE	1P	\$ 6,000	Opt-Out	\$ -	\$ -	\$ 132
FORTUNATO DAVID	POA	POLICE	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 132
GELOSO JOSEPH	POA	POLICE	1P	\$ 6,000	Opt-Out	\$ 488	\$ 87	\$ 132
GRIFFIN CIERRA	CLERK	POLICE	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 132
HAMBRIGHT MATTHEW	COA	POLICE	F	\$ 6,000	Opt-Out	\$ 1,710	\$ 290	\$ 132
HOLDER BRIAN	POA	POLICE	2P	\$ 6,000	Opt-Out	\$ 977	\$ 175	\$ 132
HOLISH ALEXANDER	COA	POLICE	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
IGNACE JOSHUA	POA	POLICE	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
KARPUK STEFAN	POA	POLICE	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
KIBLER JAMIE	POA	POLICE	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 132
KOENIGSMANN ROBERT	COA	POLICE	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
KRZEWSKI CAMERON	POA	POLICE	1P	\$ 6,000	Opt-Out	\$ 488	\$ 87	\$ 132
MADONIA JOSEPH	COA	POLICE	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
MAY RYAN	POA	POLICE	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 132

FY23 ANNUAL BUDGETED FRINGE BENEFITS

Name		Class	Dept		Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium
MCDERMERT	JACK	POA	POLICE	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 132
MCLAUGHLIN	GARY	POA	POLICE	F	\$ 6,000	Opt-Out	\$ 1,710	\$ 290	\$ 132
MCNEIL	ROBERT	POA	POLICE	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 132
MERLO	MATTHEW	COA	POLICE	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
OPEN		POA	POLICE	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 132
MIKULEC	ALEC	POA	POLICE	1P	\$ 6,000	Opt-Out	\$ 488	\$ 87	\$ 132
OLESKY	CYLE	POA	POLICE	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
OPEN		COA	POLICE	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 132
PIRO	JOSEPH	POA	POLICE	2P	\$ 6,000	Opt-Out	\$ 977	\$ 175	\$ 132
POWELL	JOSHUA	SUPV	POLICE	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 198
PRUDE	MARCEL	POA	POLICE	2P	\$ 15,467	\$ 3,500	\$ 977	\$ 175	\$ 132
PULST	MARK	POA	POLICE	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
REBAR	JOSEPH	POA	POLICE	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 132
REINHOLD	IAN	POA	POLICE	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
RHODEA	CHRISTOPHER	COA	POLICE	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
ROUHIB, Jr.	GEORGE	DEPT HEAD	POLICE	F	\$ 10,085	\$ 1,750	\$ 855	\$ 145	\$ 132
SEVERINI	KYLE	POA	POLICE	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 132
SHOWERS	BRIAN	POA	POLICE	F	\$ 6,000	Opt-Out	\$ 1,710	\$ 290	\$ 132
THOME	BRIAN	POA	POLICE	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 132
VICTOR	TIMOTHY	POA	POLICE	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 132
WELCH	DAVID	POA	POLICE	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
WIEDERHOLD	ZACKERY	POA	POLICE	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 132
WOOD	ANDREW	POA	POLICE	F	\$ 20,170	\$ 3,500	\$ 1,710	\$ 290	\$ 132
ZISKIE	JORDAN	POA	POLICE	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 132
ZWICKER	JAMES	COA	POLICE	F	\$ 6,000	Opt-Out	\$ 1,710	\$ 290	\$ 132
Subtotal			47.00		\$ 575,621	\$ 101,500	\$ 49,456	\$ 8,572	\$ 6,310
Total Annual Premiums					\$ 677,121				\$ 64,338
			101-301-		723.000			724.000	
CURTIS	BRIANA	ACO	POLICE	1P	\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 198
Subtotal					\$ 7,396	\$ 1,750	\$ 488	\$ 87	\$ 198
Total Annual Premiums					\$ 9,146				\$ 774
			101-430-		723.000			724.000	
ADAMS	IRENE	FIRE	RET		\$ 3,003				
CLARK	TIMOTHY	FIRE	RET		\$ 3,454				
CROFF	JOSEPH	FIRE	RET		\$ 3,003				
CUPIT	MICHAEL	FIRE	RET		\$ 21,782				
DIXON	JAMES	FIRE	RET		\$ 6,007				
FOLKERTS	LAWRENCE	FIRE	RET		\$ 21,782				
HAGEN	DANNY	GEN	RET		\$ 13,164		\$ 689		
HAVRILLA	JAMES	FIRE	RET		\$ 6,007				
HAYES	THOMAS	FIRE	RET		\$ 6,007				
KLAWENDER	ARTHUR	FIRE	RET		\$ 3,003				
KOMOREK	KATHLEEN	FIRE	RET		\$ 3,003				
KORESKEY	EUGENE	FIRE	RET		\$ 3,003				
KOTYLO	PHILIP	FIRE	RET		\$ 10,160				
KRAMER	JEFFREY	FIRE	RET		\$ 24,385				
KUHN	DARLENE	FIRE	RET		\$ 3,003				
MATTICE	JEANETTE	FIRE	RET		\$ 3,003		\$ 345		
MOEN	SANDRA	FIRE	RET		\$ 3,003				
NIEDERMAIER	ROBERT	GEN	RET		\$ 24,385		\$ 689		
OKE	GREGORY	FIRE	RET		\$ 3,003				
PATERNOSTER	MARLENE	FIRE	RET		\$ 3,003		\$ 345		
PATERNOSTER	STEVE	FIRE	RET		\$ 6,007				
RADZWION	JOSEPH III	FIRE	RET		\$ 24,385				
RICHARDSON	DOUGLAS	FIRE	RET		\$ 10,160				

FY23 ANNUAL BUDGETED FRINGE BENEFITS

Name	Class	Dept	Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium
RUZZIN	SANDRA	FIRE	RET	\$ 3,003			
SCHEUER	JEFFREY	FIRE	RET	\$ 27,227			
SCHMIDT	DONALD	FIRE	RET	\$ 6,007			
SHARPLIN	HAROLD	FIRE	RET	\$ 6,007			
SLONE	SUZANNE	FIRE	RET	\$ 30,481			
SUBJECK	RONALD	FIRE	RET	\$ 6,007			
SZYMANSKI	EDWARD	FIRE	RET	\$ 10,160			
VANDEWIELE	LUCILLE	FIRE	RET	\$ 3,003			
WARD	LEONA	FIRE	RET	\$ 3,003			
WEISPAUPT	KEVIN	FIRE	RET	\$ 3,003			
WIEGAND	GARY	FIRE	RET	\$ 24,385			
HOSPITALIZATION-RETIREEES-FIRE				\$ 330,006	\$ -	\$ 2,068	
Total Annual Premiums							\$ 332,074
101-336-874.100							
ASSENDEFT	BARBARA	GEN	RET	\$ 3,003			
BETTENCOURT	DIANE	GEN	RET	\$ 3,003			
BUBOLTZ	CARRIE	GEN	RET	\$ 3,003			
DEBACKER	LISA	GEN	RET	\$ 3,003			
DELRIDGE	CHRISTOPHER	GEN	RET	\$ 24,385	\$ 689		
DIXON	GEORGE	GEN	RET	\$ 6,007			
ERNATT	DONNA	GEN	RET	\$ 2,400			
FROHRIEP	DEBORAH	GEN	RET	\$ 3,003			
GARCIA	JUDITH	GEN	RET	\$ 3,003			
GERDS	RONALD	GEN	RET	\$ 6,007	\$ 689		
GLASS	STEVE	GEN	RET	\$ 6,007			
GORDIER	LARRY	GEN	RET	\$ 3,003	\$ 345		
GRANT	LEE	GEN	RET	\$ 6,007			
GRANT	MARY	GEN	RET	\$ 24,385	\$ 689		
GRIAK	KATHY	GEN	RET	\$ 6,007	\$ 689		
HAYES	MILO	GEN	RET	\$ 6,007	\$ 689		
HESS	BONNIE	GEN	RET	\$ 3,003			
HILL	RONALD	GEN	RET	\$ 3,003			
HITCHCOCK	BETTY	GEN	RET	\$ 3,003			
HOFER	RICHARD	GEN	RET	\$ 6,007			
HOLLAND	ELEANOR	GEN	RET	\$ 3,003			
HUNT	ELIZABETH	GEN	RET	\$ 3,003	\$ 345		
KELLY	DENISE	GEN	RET	\$ 17,646	\$ 1,750		
KOTE	NANCY	GEN	RET	\$ 6,007	\$ 689		
KRIEG	MARY	GEN	RET	\$ 3,003			
KRUGZDA	ROSEMARIE	GEN	RET	\$ 3,003			
LABADIE	TERRENCE	GEN	RET	\$ 6,007			
MALCOLM	CINDY	GEN	RET	\$ 3,003	\$ 345		
MANCANI	SUSAN	GEN	RET	\$ 6,007	\$ 689		
MATTEI	THERESA	GEN	RET	\$ 3,003	\$ 345		
MCNEIL	KIM	GEN	RET	\$ 12,451			
MICHLING	MARK	GEN	RET	\$ 24,385	\$ 1,206		
MISSANT	JOSEPH	GEN	RET	\$ 6,007			
MITCHELL	LOWELL	GEN	RET	\$ -	Opt Out	\$ 689	
MORTON	ROBERT	GEN	RET	\$ 6,007			
MURPHY	KEVIN	GEN	RET	\$ 3,003			
MURPHY	PATRICK	GEN	RET	\$ 6,007	\$ 689		
NADER	JOHN	GEN	RET	\$ 6,007			
NORRIS	KATHLEEN	GEN	RET	\$ 6,007			
NUMMER	GARY	GEN	RET	\$ 6,007	\$ 689		
PATERNOSTER	ARDEN	GEN	RET	\$ 3,003	\$ 345		
POTTER	SHARON	GEN	RET	\$ 3,003	\$ 345		

FY23 ANNUAL BUDGETED FRINGE BENEFITS

Name	Class	Dept	Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium
RADZWION	MARIE	GEN	RET	\$ 3,003			
ROSS	SANDRA	GEN	RET	\$ 6,007			
RUSIN	BARBARA	GEN	RET	\$ 3,003	\$ 345		
SAGE	JOHN	GEN	RET	\$ 6,007			
SCALET	LINDA	GEN	RET	\$ 3,003			
SCHEERES	ERNEST	GEN	RET	\$ 6,007	\$ 689		
SEGESTA	BENEDICT	GEN	RET	\$ 6,007			
SENSKE	BERNADINE	GEN	RET	\$ 3,003	\$ 689		
SHIELDS	GERALD	GEN	RET	\$ 3,003			
SMITH	MARGARET	GEN	RET	\$ 3,003			
SOLOMON	MARK	GEN	RET	\$ 6,007			
SONCK	ALBERT	GEN	RET	\$ 6,007			
TIPTON	CHRISTOPHER	GEN	RET	\$ 3,003			
VANDENABEELE	RODGER	GEN	RET	\$ 6,007			
VINCENT	JOYCE	GEN	RET	\$ 3,003	\$ 345		
WEISHAUP	LINDA	GEN	RET	\$ 3,003	\$ 689		
WILLENBERG	FREDERICK	GEN	RET	\$ 3,003			
ZAMOJSKI	THADDEUS	GEN	RET	\$ 6,007			
HOSPITALIZATION-RETIREEES-GENERAL			\$ 336,919	\$ 1,750	\$ 12,926		
Total Annual Premiums							\$ 351,595
101-295-874.100							
BANKES	DAVID	H2O	RET	\$ 6,007		\$ 1,206	
COLLINS	TAE	H2O	RET	\$ 3,003			
HESS	RICHARD	H2O	RET	\$ 3,003	\$ 689		
LESNOFF	DEBORAH	H2O	RET	\$ 6,007			
LEWIS	DAVID	H2O	RET	\$ 3,003			
LOWRY	JENNIFER	H2O	RET	\$ 6,007			
TAYLOR	ALAN	H2O	RET	\$ 3,003			
VICTOR	KELLY	H2O	RET	\$ 9,076			
HOSPITALIZATION-RETIREEES-WATER/SEWER			\$ 39,111	\$ -	\$ 1,896		
Total Annual Premiums							\$ 41,006
592-537-874.100							
CHRISTENSEN	JOYCE	LIB	RET	\$ 6,007		\$ 689	
GREENWOOD	ROBERT	LIB	RET	\$ 6,007			
STERLING	CAROL	LIB	RET	\$ 1,850	\$ 1,750	\$ 488	
HOSPITALIZATION-RETIREEES-LIBRARY			\$ 13,864	\$ 1,750	\$ 1,178		
Total Annual Premiums							\$ 16,792
271-790-874.100							
ALLEN	MARK	POL	RET	\$ 4,636			
ARNOLD	SHERYL	POL	RET	\$ 3,003			
AUBEL	JOSEPH	POL	RET	\$ 6,007			
BAKER	JAMES	POL	RET	\$ 4,800			
BERDY	LEON	POL	RET	\$ 21,782			
BOROWSKY	LEO	POL	RET	\$ 13,164			
BOURGEOIS	SCOTT	POL	RET	\$ 22,673			
BUCK	AUDREY	POL	RET	\$ 3,003			
CALABRESE	JOHN	POL	RET	\$ 13,164			
CHILDS	NEIL	POL	RET	\$ 27,227			
CLEMENTS	JOHN	POL	RET	\$ 13,164			
COLE	LYNN	POL	RET	\$ 3,003			
CONNOR	PATRICK	POL	RET	\$ 24,385			
CORSI	DARRELL	POL	RET	\$ 13,164			
DANBERT	THOMAS	POL	RET	\$ 6,007	\$ 689		
DEAL	BRIAN	POL	RET	\$ 24,385			

FY23 ANNUAL BUDGETED FRINGE BENEFITS

				Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium
Name		Class	Dept					
DEBURGHGRAEVE	ANN	POL	RET	\$ 10,160				
DEWEESE	FREDERICH	POL	RET	\$ 3,003		\$ 345		
DIEGEL	RANDY	POL	RET	\$ 27,227				
DOWELL	ANTOINETTE	POL	RET	\$ 3,003		\$ 345		
DURNING	JAMES	POL	RET	\$ 6,007				
ERNATT	DAVID	POL	RET	\$ 4,800				
GENTER	MARTIN	POL	RET	\$ 24,385				
GERLACH	DAVID	POL	RET	\$ 13,164				
GIBSON	JASON	POL	RET	\$ 21,782				
GIRARD	MICHAEL	POL	RET	\$ 3,003				
GOLIA	ANTONIO	POL	RET	\$ 27,227				
GOTTARDO	NORMAN	POL	RET	\$ 3,003				
GUDENEAU	RONALD	POL	RET	\$ 3,003				
HARDY	RICHARD	POL	RET	\$ 3,003				
HILL	RICKY	POL	RET	\$ 33,484				
HOLLAND	DOLORES	POL	RET	\$ 3,003				
KEISER	ERIC	POL	RET	\$ 18,937	\$ 3,500			
KELLER	MICHAEL	POL	RET	\$ 3,003				
KINNEY	KENNETH	POL	RET	\$ 3,003				
KOMER	CARL	POL	RET	\$ 6,007				
KOMER	MICHAEL	POL	RET	\$ 13,164				
KOMER	THOMAS	POL	RET	\$ 6,007				
KONAL	THOMAS	POL	RET	\$ 10,160				
KOZLOWSKI	KATHLEEN	POL	RET	\$ 3,003				
LAURETTI	MICHAEL	POL	RET	\$ 24,385		\$ 1,206		
LAUTH	WILLIAM	POL	RET	\$ 24,385				
LEMKE	ADELE	POL	RET	\$ 3,003		\$ 345		
LULKO	EDWARD	POL	RET	\$ 27,227				
MANCINA	MATTHEW	POL	RET	\$ 13,164				
MARGITA	ROBERT	POL	RET	\$ 6,007				
MARKOWICZ	EUGENE	POL	RET	\$ 3,003				
MARSCHNER	HARVEY	POL	RET	\$ 6,007				
MCLAUGHLIN	DEREK	POL	RET	\$ 10,160				
MURDOCK	TODD	POL	RET	\$ 19,744	\$ 3,000			
OSTROWSKI	THOMAS	POL	RET	\$ 9,076				
OWEN	GARY	POL	RET	\$ 6,007				
PLACKE	PATRICIA	POL	RET	\$ 3,003				
PRZYWARA	ALAN	POL	RET	\$ 24,385				
REBANT	THOMAS	POL	RET	\$ 6,007				
REICHENBACH	FRANK	POL	RET	\$ 6,007				
ROBICHAUD	DANIEL	POL	RET	\$ -	OPT-OUT			
ROHRER	ROBERT	POL	RET	\$ 6,007				
SAAR	LEXIE	POL	RET	\$ 3,003				
SCHOEN	BRUCE	POL	RET	\$ 13,164				
SCHULT	SHARI	POL	RET	\$ 10,160				
SCOTT	FREDERICK	POL	RET	\$ 13,164				
SELLERS	STEVEN	POL	RET	\$ 18,937	\$ 3,500			
SHOCK	KELLY	POL	RET	\$ 4,800				
SOMMERFELD	STEPHEN	POL	RET	\$ 30,481				
TAORMINA	KIM	POL	RET	\$ 10,160				
TATE	DOUGLAS	POL	RET	\$ 6,007				
TEOLIS	DAVID	POL	RET	\$ 2,400	OPT-OUT			
URNESS	EUGENE	POL	RET	\$ 3,003		\$ 345		
VESCO	TERRY	POL	RET	\$ 6,007				
ZAVISLAK	RICHARD	POL	RET	\$ 24,385				
HOSPITALIZATION-RETIRES-POLICE				\$ 799,359	\$ 10,000	\$ 3,274		
Total Annual Premiums								\$ 812,634

FY23 ANNUAL BUDGETED FRINGE BENEFITS

Name	Class	Dept	Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium
			101-301-874.100				
TOTAL ANNUAL ACTIVE BENEFITS			\$ 1,864,751				\$ 182,135
TOTAL ANNUAL RETIREE BENEFITS			\$ 1,519,259	\$ 13,500	\$ 21,342		
TOTAL ANNUAL BENEFITS			\$ 3,384,010	\$ 13,500	\$ 21,342	\$ -	\$ 182,135

City of Eastpointe
Historical Staffing Levels

☒ Full Time
☒ Part Time
 CT Contractual

Position **Status** **FY14** **FY15** **FY16** **FY17** **FY18** **FY19** **FY20** **FY21** **FY22** **FY23**

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	☒	1	1	1	1	1	1	1	1	1	1
Magistrate / Administrator	☒					1	1	1	1	1	
Magistrate	●										1
Administrator	☒	1	1	1	1						1
Probation Officer	☒	1	1	1	1	1	1	1	1	1	1
Judicial Secretary	☒	1	1	1	1	1	1	1	1	1	1
Accounting/Collections	☒										1
Court Officer	☒	1	1	1	1	2	2	2	2	2	2
Court Officer	●	3	3	3	3	1	2				
Court Officer	CT							1	1	1	1
Clerical	☒	7	6	6	6	6	6	6	6	6	6
Clerical	●	2	1	1		1	1	1		3	2

City Manager											
City Manager's Office											
City Manager	☒	1	1	1	1	1	1	1	1	1	1
Assistant City Manager	☒	1	1	1	1	1	1	1	1	1	1
Executive Assistant	☒	1	1	1	1	1	1	1	1	1	1
Human Resource Assistant	☒	1	1	1	1	1	1	1	1	1	1
Communications/PIO	☒										1
Communications/PIO	●	1	1	1	1	1	1	1	1	1	
IT Specialist	CT	1	1	1	1	1	1	1			
Supervisor	☒				1	1	1	1			
Economic Development											
Economic Development Mgr	☒							1	1	1	1

City of Eastpointe
Historical Staffing Levels

☒ Full Time
☒ Part Time
 CT Contractual

<u>Position</u>	<u>Status</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>	<u>FY22</u>	<u>FY23</u>
DDA Maintenance	●	1									
DDA Maintenance	CT		1	1	1	1	1	1	1	1	1
Finance											
Finance Director	☒	1	1	1	1	1	1	1	1	1	1
Deputy Finance Director	☒						1	1	1		
Controller	☒	1	1	1						1	1
Accountant	☒				1	1	1	1	1	1	1
Accountant	●	1	1	1	1	1	1				
Payroll Clerk	☒	1	1	1	1	1	1	1	1	1	1
Accounts Payable Clerk	☒	1	1	1	1	1	1	1	1	1	1
Clerical	☒	2	2	2	1	1	1	1	1	1	1
Clerical	●										
Clerical-MIDC	●	2	1	1	1	2	2	1	1	1	1
Assessing											
Assessor	☒	1	1	1							
Assessor	CT			1	1	1	1	1	1	1	1
Appraiser	CT			1	1	1	1	1	1	1	1
Appraiser	☒	1	1	1							
Appraiser	●	1	1	1							
Clerical	☒	1	1	1							
Clerical	CT			1	1	1	1	1	1	1	1
Clerical	●		1	2	1						
City Attorney											
Attorney	CT	1	1	1	1	1	1	1	1	1	1
Clerks											
Deputy City Clerk	☒									1	1
Clerical	☒	2	2	2	2	2	2	2	2	2	2

City of Eastpointe
Historical Staffing Levels

☒ Full Time
☒ Part Time
☐ Contractual

<u>Position</u>	<u>Status</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>	<u>FY22</u>	<u>FY23</u>
Clerical	●	1	1	1	1	1	1	1			
Public Safety Department											
Police											
Public Safety Director	☒	1	1	1	1	1	1	1	1	1	1
Police Chief	☒										
Administrative Assistant	☒	1	1	1	1	1	1	1	1	1	1
Deputy Police Chief	☒	1	1	1	1	1	1	1	1	1	1
Command Officers	☒	10	10	10	10	10	11	10	10	10	10
Patrol Officers	☒	25	26	28	28	28	28	32	32	32	32
School Officer	☒										1
Records Supervisor/IT	☒							1	1	1	1
Clerical	☒	2	2	2	2	2	2	2	2	2	2
Clerical	●	1	1	1	1	1	1	1	1	1	1
Animal Control	☒			1	1	1	1	1	1	1	1
Animal Control	●	1	1								
Property Clerk	●				1	1	1	1	1	1	1
Code Enforcement	●	1	1	1	1	1	1	1	1	1	1
Public Service Aides	●	9	7	7	7	8	8	9	9	9	9
Porter	●	1	1	1	1	1	1	1	1	1	1
Crossing Guards	●	10	10	10	10	10	10	8	8	8	8
Fire											
Fire Chief	☒							1	1	1	1
Fire Marshall	☒	1	1	1	1	1	1	1	1	1	1
Firefighters / ALS	☒	18	18	21	21	21	21	21	21	21	21
Clerical	☒	1	1	1	1	1	1	1	1	1	1
Clerical	●							1	1	1	1

City of Eastpointe
Historical Staffing Levels

☒ Full Time
☒ Part Time
 CT Contractual

<u>Position</u>	<u>Status</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>	<u>FY22</u>	<u>FY23</u>
Community and Economic Development											
Director of Community & Economic Development	☒	1	1	1	1	1	1				
Building Official	☒							1	1	1	1
Building Official	CT										1
Assistant Building Official	☒	1	1			1	1	1	1	1	
Assistant Building Official	CT										1
Community Standards & Inspections	☒		1	1	1						
Building Inspector	☒							1	1	1	
Building Inspector	CT										1
Rental Inspector	☒	1		1	1	1	1	1	1	1	
Rental Inspector	☒	1	3	3	3	3	3	3	3	3	3
Rental Inspector	CT										2
Code Enforcement / Building Inspections	☒	4	3	4	4	5	5	4	4	4	
Code Enforcement / Building Inspections	CT										2
Electrical & Plumbing Inspectors	CT	2	2	2	2	2	2	2	2	2	2
Clerical	☒	2	2	2	2	2	2	2	2	2	2
Clerical	☒	2	5	5	5	4	4	2	4	4	1
Parks & Recreation											
Contacted P&R Supervisor	☒								1	1	1
Department of Public Works and Services											
DPW Director	☒						1	1	1	1	1
DPWS Superintendent	☒					1					

City of Eastpointe
Historical Staffing Levels

☒ Full Time
☐ Part Time
☐ Contractual
☐ CT

<u>Position</u>	<u>Status</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>	<u>FY22</u>	<u>FY23</u>
DPWS Supervisors	☒	3	3	3	2	1	2	2	2	2	2
Laborer / Mechanic	☒	13	13	13	13	11	12	12	12	12	12
Laborer	☐	8	4	4	4	8	8	5	5	5	5
Clerical-Water Billing	☒	3	3	3	4	4	4	2	3	3	3
Clerical-Water Billing	☐							2	2	2	2
Clerical	☒	2	1	1		1	1	1	1	1	1
Clerical	☐				1	1	1				1

Library											
Director	☒	1	1	1	1	1	1	1	1	1	1
Assistant Director	☒	1	1	1	1	1	1	1	1	1	1
Librarian	☐							1	1	1	1
Youth Librarian	☒	1	1	1	1	1	1	1	1	1	1
Clerical	☒	2	2	2	2	2	2	2	2	2	2
Aides	☐	7	9	9	9	9	9	9	9	9	9

Citywide Full-Time Staffing	118	117	122	119	119	123	126	127	128	128
Citywide FTE Staffing	153.0	152.0	158.0	157.0	159.0	163.5	162.0	165.0	167.0	168.5

SECTION XII:
GLOSSARY OF
MUNICIPAL TERMS



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

Activity: A special unit of work or service performed.

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

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

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

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

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

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

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

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

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

Ascertain the stewardship of officials responsible for governmental resources.



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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

Interfund Transfers: Amounts transferred from one fund to another.

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

Intergovernmental Revenue: Revenue received from another government.

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

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



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

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

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

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

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

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

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

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

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



- 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

2022/23

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