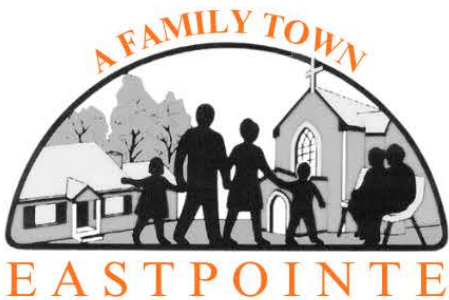
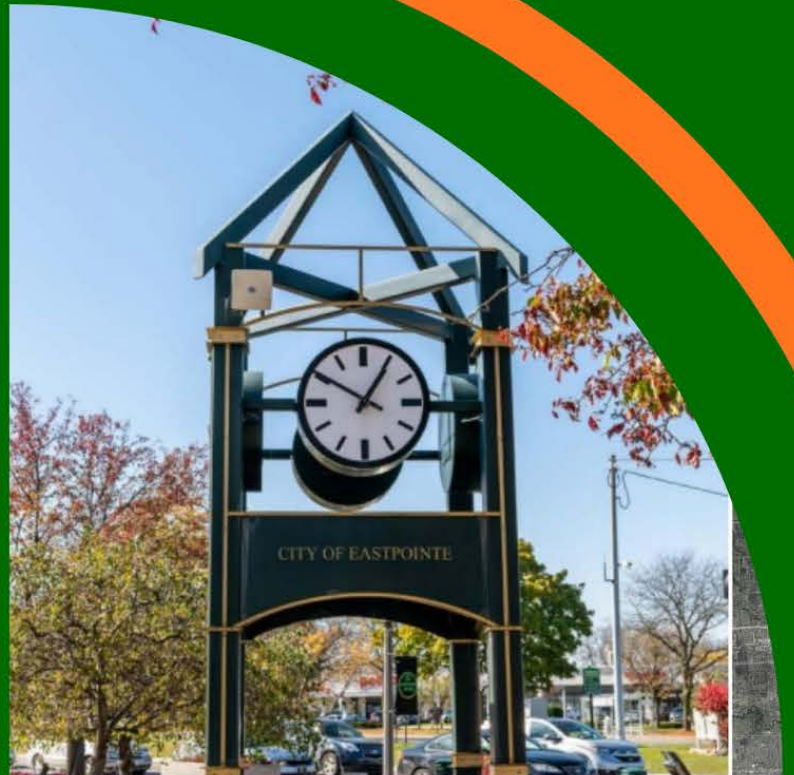


FISCAL YEAR  
**2025 - 2026**



ADOPTED  
**BUDGET**

Beginning July 1, 2025, and ending June 30, 2026



# **CITY OF EASTPOINTE**

## **2025/2026 ADOPTED BUDGET**

**Council Members:**

**Michael Klinefelt, Mayor**  
**Cardi DeMonaco, Jr., Mayor Pro-Tem**  
**Rob Baker**  
**Harvey Curley**  
**Margaret Podsiadlik**

**City Manager**

**Mariah Walton**

**Finance Director**

**Randall Blum**

CITY OF EASTPOINTE  
 COUNTY OF MACOMB  
 STATE OF MICHIGAN

**ORDINANCE NO. 25-1249**

**AN ORDINANCE TO PROVIDE FOR THE ANNUAL APPROPRIATIONS FOR THE CITY OF EASTPOINTE, MACOMB COUNTY, MICHIGAN, FOR THE FISCAL YEAR COMMENCING ON JULY 1, 2025, AND ENDING ON JUNE 30, 2026**

**THE CITY OF EASTPOINTE ORDAINS:**

**SECTION 1.** In order to defray expenditures and meet the liabilities for the City of Eastpointe for Fiscal Year 2025-26, the following millage levy is hereby adopted: 16.6588 mills for general operating purposes; 0.7697 mills for the Library Fund; 0.9174 mills for the Library; and 5.1000 mills for Chapter 20 Drain debt retirement. The total millage levy shall be 23.4459 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 2025-26 as shown below in the estimated Revenue and Appropriation Summaries of the 2025-26 Budget document:

GENERAL FUND ESTIMATED REVENUES

Property Taxes	\$12,084,671
SMORSA	8,527,786
Licenses & Permits	1,585,000
State and Federal Shared Revenues	5,046,039
District Court	1,555,724
Code Compliance	163,000
Charges for Services (except court)	234,057
Interest & Rents, and Other Revenue	638,500
<b>TOTAL GENERAL FUND ESTIMATED REVENUES</b>	<b><u>\$29,834,777</u></b>

GENERAL FUND APPROPRIATIONS

General Government	\$6,786,562
Public Safety	20,678,024
Community & Economic Development	1,284,469
Recreation & Culture	1,216,743
Interfund Transfers	<u>0</u>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b><u>\$29,934,798</u></b>

OTHER FUNDS

	<u>Estimated Revenues</u>	<u>Appropriations</u>
Major Street Fund	\$3,155,604	\$6,394,972
Local Street Fund	2,580,000	3,014,116
Street Lighting Fund	572,721	730,900
Downtown Development Authority	134,920	133,273
Michigan Indigent Defense	1,904,000	1,904,000
Federal Forfeiture Fund	10,000	10,000
Drug Law Enforcement Fund	30,500	52,450
Library Fund	1,275,296	1,231,401
Community Development Fund	300,000	300,000
Brownfield Authority Debt	74,689	48,542
Tax Reversion Fund	50,000	50,000
Court Building Fund	125,300	10,000
Rubbish Collection Fund	2,601,852	2,603,274
Water and Sewer Fund	19,252,731	18,595,829
Motor Pool	614,800	870,119
Death Benefit Fund	100,000	88,500
Pension Benefits MERS Overlay	300	11,000
Health Care Accumulation Fund	1,828,465	1,691,317
Private Contributions	25,000	24,000
Capital Improvement Fund	450,000	447,265
Chapter 20 Drain Debt Service Fund	3,632,497	3,703,563
<b>TOTAL OTHER FUNDS</b>	<b><u>\$38,718,675</u></b>	<b><u>\$41,914,521</u></b>
<b>TOTAL ALL FUNDS</b>	<b>\$68,553,452</b>	<b>\$71,880,319</b>

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

THE CITY OF EASTPOINTE ORDAINS:

46-50 FIXING RATES

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

- (a) A charge of Five and 54/100 (\$5.54) Dollars for each 100 cubic feet of water consumed;
- (b) A charge of Eleven and 50/100 (\$11.50) 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 on or after July 1, 2025.

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	\$ 25.12
(2) 3/4 inch meter	\$ 32.93
(3) 1 inch meter	\$ 47.92
(4) 1 ½ inch meter	\$ 91.82
(5) 2 inch meter	\$ 128.48
(6) 3 inch meter	\$ 223.01
(7) 4 inch or greater meter	\$ 286.70

A charge of Nine and 62/100 (\$9.62) Dollars shall be billed for each 100 cubic feet of water consumed.

A minimum charge of Two and 05/100 (\$2.05) 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 on or after July 1, 2025.

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.

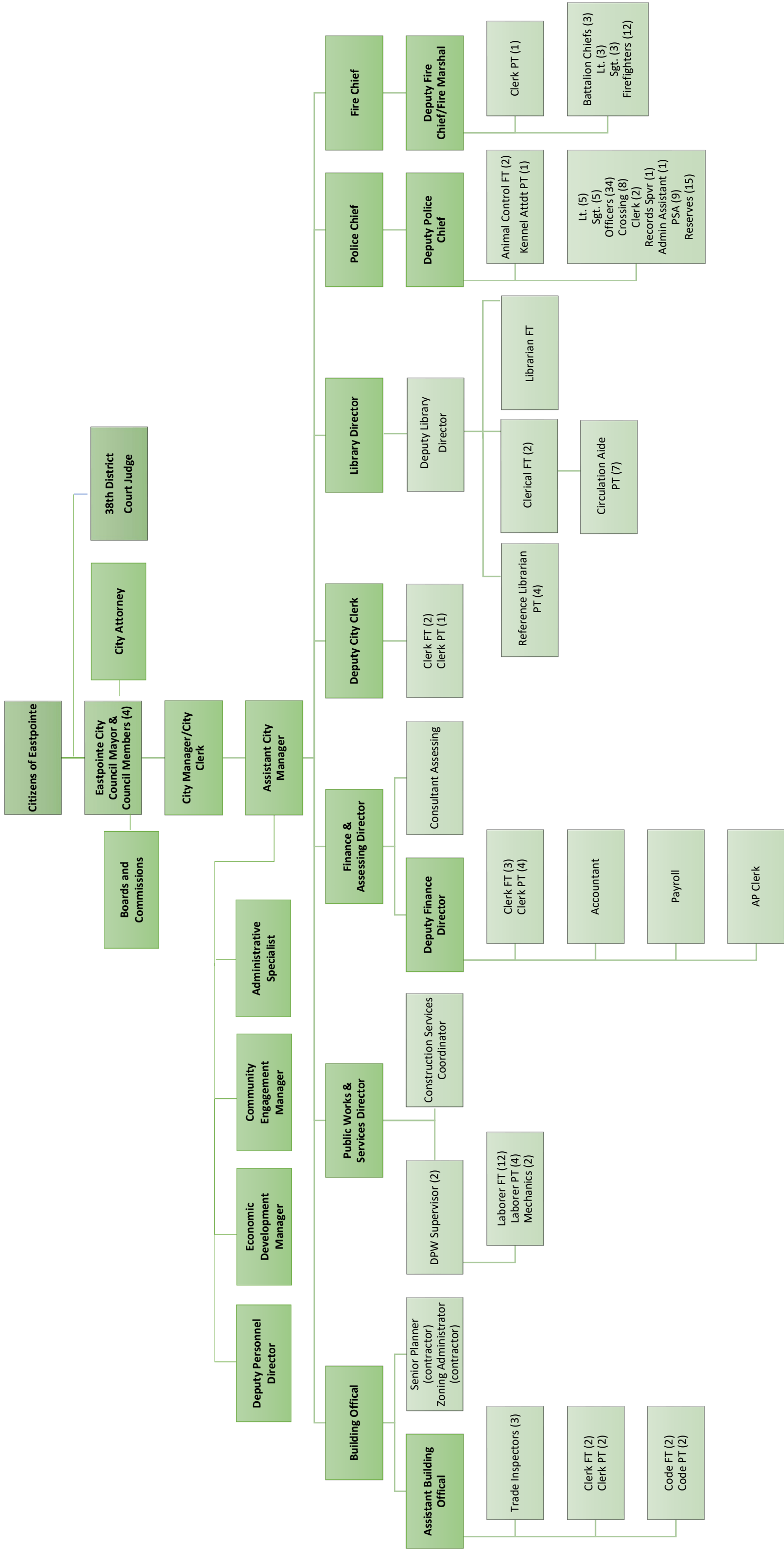
### CERTIFICATION

We, Michael Klinefelt, Mayor, and Elke Doom, Interim City Clerk, for the City of Eastpointe, Macomb County, Michigan, do hereby certify that the foregoing Ordinance 25-1249 was duly adopted by the City Council after a second reading thereof at a regular meeting of said Council held on Tuesday, July 1, 2025, in the City Hall.

  
 Michael Klinefelt  
 Mayor

  
 Elke Doom  
 Interim City Clerk

# CITY OF EASTPOINTE ORGANIZATIONAL CHART 2025/2026





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2025/26

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**SECTION I:**  
**BUDGET MESSAGE**



March 6, 2025

**Mariah Walton  
City Manager**

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

On behalf of the City Administration and Staff, I am pleased to present the recommended Annual Budget for the fiscal year 2024/25. This budget outlines the proposed financial and operational plan for all funds and services within the City of Eastpointe, detailing the allocation of resources and our spending priorities.

In accordance with the City of Eastpointe Charter, I am submitting a recommended budget for the Fiscal Year (FY) 2025-2026, which begins on July 1, 2025. I recommend that the City Council hold a public hearing on June 3, 2025, prior to adopting the budget on June 17, 2025.

**2025/26 Proposed Budget Highlights**

The financial and operational plan aims to ensure that Eastpointe consistently provides essential government services that support public health, safety, and welfare. This plan is designed to protect the long-term financial stability of Eastpointe.

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

Like many other communities, property taxable values have significantly declined from their peak in 2007 due to the recession. In Eastpointe, taxable values were at \$788.3 million in 2007 and are now gradually increasing. For the fiscal year 2025/26, taxable values are expected to rise to \$703.3 million, reflecting a 6.3% increase from the previous fiscal year. The state cap will have a minimal impact this year, limiting revenue growth to 3.1%. Additionally, the city is projected to see a 3.1% increase in revenue sharing from the state and a 4.2% increase in funding for Act 51 Roads. While there are slight increases in revenue, the city is still working to ensure that operational costs are consistently covered as it continues to rebuild.

The Water and Sewer funds are classified as revenue generated from payments collected by the City; however, these funds do not yield a profit for the City. The revenue from the Water and Sewer fund is solely intended to cover costs incurred by the City, including charges from the Great Lakes Water Authority (GLWA), costs from the Sewer Maintenance Services Division (SMSD), internal personnel expenses, and expenses related to infrastructure projects.

In order for the city to cover the operating costs, the water/sewer rates would need to be increased 3.1% for the 2025/26 fiscal year. Without an increase in rates, operating reserves will diminish, and capital funds will subsidize operational expenses, causing needed infrastructure projects to be delayed.



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## **Future Fiscal Planning**

- In early 2026, the City Administration will start the negotiation process with all seven bargaining units within the City, with new contracts set to begin on July 1, 2026. It is advised that the long-term and recurring costs, which can impact the City's budget, be thoroughly evaluated before any approvals are made.
- When approving additional personnel and projects, it is important to remain fiscally responsible, ensuring such decisions support the City's long-term financial sustainability.
- Enhance operational efficiency to ensure the responsible use of taxpayer dollars.
- Continue to set water and sewer rates that accurately reflect current costs, allowing for the necessary infrastructure improvements and investments.
- Work towards reducing or eliminating unfunded Other Post-Employment Benefits (OPEB) liabilities, which currently total \$9.5 million.
- Conduct an annual review and adjustment of the Fee Schedule to ensure that fees adequately cover the costs of services provided.
- Make a concerted effort to mitigate risks through increased training and the implementation of updated policies.

## **Conclusion**

The budget is presented by the City Manager, but the entire Eastpointe team plays a crucial role in preparing both the Proposed and Adopted City Budgets. I would like to acknowledge the contributions of Finance Director Randall Blum, Deputy Finance Director Kelly Rau, and the Department Heads. The dedication and commitment of all Eastpointe employees in serving the community deserve our utmost respect and appreciation. Their ability to deliver high-quality service is commendable. Our goal is to create a sustainable financial plan, provide stable employment, and continue offering efficient and effective public services to the community.

Mariah Walton  
City Manager

**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**



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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

2025/26

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**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

2025/26

**TOTAL CITY BUDGET  
2025/26  
\$71,880,319**

**GENERAL FUND  
\$29,934,798**

Mayor & Council  
\$75,603

City Administration  
\$3,136,456

Non-Departmental  
\$1,305,230

Police Department  
\$13,843,335

Fire Department  
\$6,834,689

Building & Planning  
\$1,284,469

Parks  
\$1,212,495

District Court  
\$1,885,645

Insurances  
\$387,876

**INTERNAL SERVICE  
FUND**

Motor Pool  
\$807,119

**ENTERPRISE FUNDS  
\$21,199,103**

Water / Sewer  
\$18,595,829

Rubbish / Landfill  
\$2,603,274

**SPECIAL REVENUE  
FUNDS**

Major Street Fund  
\$6,394,972

Local Street Fund  
\$3,014,116

Library Fund  
\$1,231,401

CDBG Fund  
\$300,000

Street Lighting  
\$730,900

DDA  
\$133,273

Drug Forfeiture Fund  
\$62,450

Capital  
\$497,265

Debt Services  
\$3,729,710

Court Building Capital  
\$10,000

Indigent Defense Fund  
\$1,904,000

Trust Accounts  
\$1,814,817

# **SECTION IV: REVENUES**



## Revenue Summary

2025/26

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

### Property Taxes

Property taxable values declined significantly from their 2007 peak of \$788.3 million, falling to \$422.8 in 2014. This decline led to severe reductions in property tax revenues for the city. These revenues have begun to slowly climb again. The 2025/2026 taxable values will be \$703.3 million, an 6.30% increase from the prior year, however a state cap will hold the revenue increase down to a 3.1%. There was a February 2015 passage of an emergency services millage through the South Macomb Oakland Regional Services Authority which contracts with Eastpointe for emergency services and supplements the property tax revenues, which reflects a 3.1% increase.

Fiscal Year	2023/2024	2024/2025	2025/2026
Property Tax Revenues	\$11,158,687	\$11,913,941	\$12,084,671
Contractual Services/SMORSA	\$ 7,652,868	\$ 7,961,219	\$ 8,527,786

### 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 FY26 rates reflect an overall increase of 1.4%. The city has been making heavy investments in system improvements, with even more needed in the near-term. The Water/Sewer capital reserve funds have been built back up and are ready for a number of large projects. Water/Sewer operations reserve funds have been flat or declining. Without a sufficient reserve, rates need to cover actual current costs.

The city also provides rubbish collection and disposal on a fee-based arrangement. All residential and some commercial properties pay a flat monthly amount that includes solid waste, recycling and yard waste collection. The rate is designed to be constant for the term of the vendor contract. FY26 will be the third year of a new five-year fixed price rubbish collection and disposal contract.

Fiscal Year	2023/2024	2024/2025	2025/2026
Water / Sewer	\$16,301,411	\$17,322,155	\$17,567,399
Rubbish	\$ 2,399,352	\$ 2,399,352	\$ 2,399,352



**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. FY26 is based on the latest state projections and reflect a 3.1% increase.

The city receives state road funding allocated from fuel taxes and vehicle registrations, which is referred to as Act 51 funds. The current FY26 projections are based on current activity and reflect an increase of 4.2%. There are additional funds received for state trunkline maintenance and right-of-way maintenance.

<b>Fiscal Year</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>
<b>Revenue Sharing</b>	<b>\$4,743,965</b>	<b>\$4,740,266</b>	<b>\$4,888,039</b>
<b>Road Funds</b>	<b>\$3,979,925</b>	<b>\$3,830,637</b>	<b>\$4,000,000</b>

**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. FY26 reflects a carryover from the prior year, however the court is not actually attaining the current budget revenue amounts. Additionally, the revenues are down approximately a half million dollars for where is was.

<b>Fiscal Year</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>
<b>Court Fines &amp; Fees</b>	<b>\$1,432,602</b>	<b>\$1,515,000</b>	<b>\$1,485,000</b>



## Truth in Taxation Summary

2025/26

The 2025 taxable values, before March Board of Review, are provided below. After BOR, the final totals will be reported to the Macomb County Equalization Department.

<b>2025 Taxable Value</b>	<b>\$703,339,176</b>
2024 Taxable Value	\$661,642,634
2023 Taxable Value	\$608,614,770
2022 Taxable Value	\$562,323,532
2021 Taxable Value	\$527,110,828

### Historical:

The 2025 Taxable Value increased \$41,696,542 or 6.30% from 2024.  
 The 2024 Taxable Value increased \$53,027,864 or 8.71% from 2023.  
 The 2023 Taxable Value increased \$46,291,238 or 8.23% from 2022.  
 The 2022 Taxable Value increased \$35,212,704 or 6.68% from 2021.  
 The 2021 Taxable Value increased \$19,743,712 or 3.89% from 2020.

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

2025	\$2,853,356
2024	\$3,269,900
2023	\$6,159,407
2022	\$2,775,398
2021	\$2,817,718

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

2025	\$ 6,477,246
2024	\$ 4,060,102
2023	\$ 5,068,299
2022	\$ 7,530,910
2021	\$ 6,077,509

### Consumer Price Index Cap:

2025	3.1%
2024	5.1%
2023	7.9%
2022	3.1%
2021	1.4%



Headlee:

2025 MILLAGE REDUCTION FORMULA  
(Total 2024 Taxable Value-Losses) X CPI  
2025 Taxable Value – Additions

(\$661,642,634– 2,853,356) X 1.031  
\$703,339,176– 6,477,246

\$679,211,746  
\$696,861,930

2025 MILLAGE REDUCTION FRACTION = 0.97467190 or **0.9746**  
(2009 through 2025 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 4<sup>th</sup> decimal place.)*

Truth in Taxation:

**TRUTH IN TAXATION ACT**  
2024 Total Taxable Value-Losses  
2025 Total Taxable Value-Additions

\$661,642,634– 2,853,356 = \$658,789,278  
\$703,339,176– 6,477,246 = \$696,861,930

2025 BASE TAX RATE FRACTION= 0.94536557 or **0.9453**

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

2024 Operating Levy of 16.6127  
X Base Tax Rate Fraction of 0.9453  
2025 Base Tax Rate = 15.7039

*(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 4<sup>th</sup> place cannot be increased.)*



**TRUTH IN TAXATION CALCULATIONS**

2024 CITY OF EASTPOINTE TAXABLE VALUE		2024
\$661,642,634		TAX LEVY
<i>Millage Reduction (M.R.F.)</i>		
RATE	SOURCE	
17.0930	GENERAL OPERATIONS	11,309,457
0.7898	LIBRARY PERMANENT	522,565
0.9413	LIBRARY VOTED 2022	622,804
<b>18.8241</b>	<b>TOTAL TAX RATE</b>	<b>TOTAL 12,454,826</b>

2025 CITY OF EASTPOINTE TAX LEVY		2025
\$703,339,176		MAXIMUM TAX LEVY
<i>Millage Reduction (B.T.R.F.)</i>		WITH HEARING
RATE	SOURCE	
16.6588	GENERAL OPERATIONS	11,716,787
0.7697	LIBRARY PERMANENT	541,360
0.9174	LIBRARY VOTED 2022	645,243
<b>18.3459</b>	<b>TOTAL TAX RATE</b>	<b>TOTAL 12,903,390</b>

2025 CITY OF EASTPOINTE TAX LEVY		2025
\$703,339,176		MAXIMUM TAX LEVY
<i>Millage Reduction (M.R.F.)</i>		WITHOUT HEARING
RATE	SOURCE	
16.1580	GENERAL OPERATIONS	11,364,665
0.7465	LIBRARY PERMANENT	525,843
0.8898	LIBRARY VOTED 2022	625,831
<b>17.9943</b>	<b>TOTAL TAX RATE</b>	<b>TOTAL 12,516,339</b>

2024 TAX RATE 18.8241 AND 2024 TOTAL OPERATING REVENUE IS \$12,454,826

2025 TAX RATE 18.3459 AND 2025 TOTAL OPERATING REVENUE IS \$12,903,390

Difference 3.6%



## Truth in Taxation Summary

2025/26

Millage	Actual FY 2023/24	Actual FY 2024/25	Maximum Allowed By Charter Or MCL	Maximum Per Headlee FY 2025/26 (.9675)	Adopted FY 2025/26
General Operating (General Fund)	17.5873	17.0930	19.1754	16.6588	16.6588
Garbage & Rubbish Collection	0.0000	0.0000	3.0000	2.0967	0.0000
Library Fund	0.8127	0.7898	1.0000	0.7697	0.7697
Library 2022	0.9686	0.9413	Voted 2022	0.9174	0.9174
Total Operating	19.4798	18.8241	23.1754	20.4426	18.3459
Debt Retirement	5.1000	5.0000	N/A	N/A	5.1000
Total Tax Levy	26.0798	23.8241	N/A	N/A	23.4459

**SECTION V:  
FUNDS &  
DEPARTMENTS**



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**General Operating Fund**

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

**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**



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**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 City Charter assigns the Eastpointe Mayor and City Council duties and responsibilities. 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 and various members to boards and commissions and communicates with constituents about multiple issues.

One of the primary 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 consists of the approval and amendment of operating and capital budgets, expenditures and payments, and grant awards. The City Council also approves new ordinances and amendments, ratifies contracts, and resolves appeals as the law permits.

The City Council acts, indirectly through its liaison program with boards and commissions, in a supervisory role as part of its duties and responsibilities. The City Council gives direction to the administration regarding the implementation and evaluation of various city programs.

**STAFFING SUMMARY**

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

<b>FUNDING LEVEL SUMMARY</b>			
	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Personnel Services	\$29,836	\$34,448	\$34,448
Supplies	\$4,093	\$6,500	\$4,500
Other Services and Charges	\$39,483	\$35,225	\$36,655
<b>Total</b>	<b>\$73,412</b>	<b>\$76,173</b>	<b>\$75,603</b>



**2025/26 PERFORMANCE OBJECTIVES**

1. To provide policy direction to the City Administration in implementing and evaluating 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.

<b>PERFORMANCE INDICATORS</b>	<b>2023/24 Actual</b>	<b>2024/2025 Budget</b>	<b>2025/26 Adopted</b>
Regular City Council meetings	24	24	24
Special City Council meetings	7	8	8
Public hearings conducted	8	3	5
Ordinances adopted	2	10	10
Show cause hearings conducted	0	7	0



**General Information/Jurisdiction:**

The 38<sup>th</sup> District Court is served by one elected Judge, Chief Judge Kathleen G. Galen, and one appointed part-time magistrate. The 38<sup>th</sup> District Court is part of Michigan’s “One Court of Justice” and has jurisdiction over the following case types arising in the City of Eastpointe:

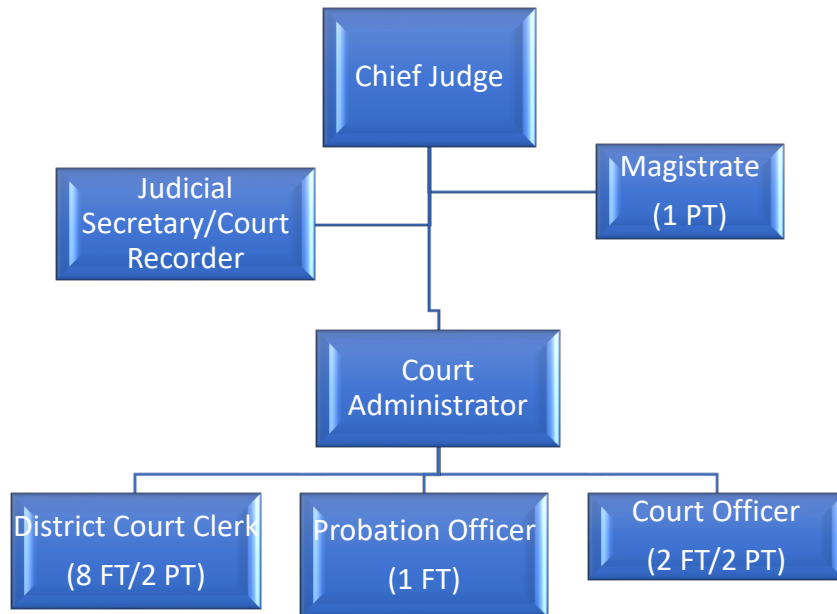
- Criminal Felonies (through preliminary exam);
- Criminal Misdemeanors;
- Traffic and Zoning Infractions;
- General Civil Lawsuits (up to \$25,000);
- Landlord-Tenant Disputes;
- Small Claims Lawsuits up to (\$6,000)

**Mission and Core Values:**

The Mission of the 38<sup>th</sup> District Court is to administer justice in an equitable, impartial, and timely manner according to the rule of law and to provide the public with a safe, respectful, neutral, and impartial forum for peaceful dispute resolutions. The 38<sup>th</sup> District Court is committed to promoting excellence, integrity, competence, and accountability while ensuring public trust and confidence in the judicial system.

**Current Staffing Summary:**

- 1 Chief Judge
- 1 Court Administrator (FT)
- 1 Magistrate (PT)
- 1 Judicial Secretary/Court Recorder
- 1 Probation Officer
- 4 Court Officers (2 FT/2 PT)
- 8 District Court Clerks (FT)
  - 1 Financial Clerk
  - 7 Clerical
- 2 District Court Clerks (PT)



### 2025/26 PERFORMANCE OBJECTIVES

The following objectives have been identified to improve court services and meet growing demands:

1. Continue to utilize recommendations and guidelines set forth by the Michigan Supreme Court and State Court Administrative Office as mandates are established.
2. **Operate a Treatment Court:** Establish a specialized court to handle cases such as alcohol and drug-related offenses or mental health issues to reduce recidivism and provide alternatives to incarceration.
3. **Staff Training:** Continue to invest in training programs to ensure all staff are well-versed in processes and procedures. Provide continuous professional development to handle evolving legal standards and court technology.
4. **Process Optimization:** Improve efficiency by implementing technology upgrades to streamline case management, including electronic filing and tracking systems.
5. **External Funding:** Seek and secure external funding through grants and other financial opportunities to support and enhance the court's operations and objectives.
6. Provide competent and quality service to citizens.



- 7. **Pilot Collection Program:** The court is preparing to participate in a pilot program with the State of Michigan to improve the collection of fines and costs. The court has been conditionally approved to participate and is currently awaiting the program's launch, which is anticipated to begin in April 2025. This initiative will enhance the efficiency of fines and cost collection and improve the financial sustainability of court operations.
- 8. **Interpreter Services:** In Michigan, courts must provide interpreter services if a person charged with a criminal offense has limited English proficiency or is deaf or hard of hearing. The court must provide interpreter services to ensure that the individual fully understands the proceedings and can effectively participate in their defense. The amount budgeted for in last year's budget may not be sufficient to cover the interpreter services under the current budget. The court is increasing the budget line item to ensure compliance with State law.

**SUMMARY OF BUDGET CHANGES**

**Significant Notes – Compared to the 2024/25 Budget**

- An increase of \$62,000 to accommodate additional requested hours for the magistrate.
- An additional \$1,200 was allocated for purchasing a robe for the judge.
- A \$7,000 increase for office supplies.
- An increase in professional and contract services to cover the costs of additional interpreter services and the DivDat electronic payment system.
- A \$10,000 increase for labor relations costs.
- An increase in equipment leases and postage for a new postage machine.

<b>Funding Level Summary</b>			
<b>38<sup>th</sup> District Court</b>	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/2026 Adopted</b>
Personnel Services	\$1,373,942	\$1,425,807	\$1,569,017
Pension – OPEB	\$5,874	\$2,860	\$3,120
Supplies	\$ 66,628	\$48,821	\$54,700
Other Charges	\$241,662	\$277,158	\$253,808
Capital Outlay	\$75,428	\$53,322	\$5,000
<b>Total</b>	<b>\$1,763,534</b>	<b>\$1,807,968</b>	<b>\$1,885,645</b>



*Caseloads should be verified using the SCAO Interactive Data Dashboard. As of March 6, 2025, only caseload numbers for 2023 are available for the 38th District Court.*

<b>Performance Indicators Caseload – Filing</b>				
	<b>Beginning Pending</b>	<b>New Filings</b>	<b>Reopened</b>	<b>Total Caseload</b>
<b>Caseload 2013</b>	2,541	18,675	1,547	22,733
<b>Caseload 2014</b>	2,828	19,461	2,006	24,295
<b>Caseload 2015</b>	2,580	18,464	2,067	23,111
<b>Caseload 2016</b>	2,728	16,078	1,753	20,559
<b>Caseload 2017</b>	2,453	15,793	1,699	19,945
<b>Caseload 2018</b>	2,982	16,435	1,870	21,287
<b>Caseload 2019</b>	3,904	17,026	1,171	22,028
<b>Caseload 2020</b>	3,936	13,206	1,068	18,210
<b>Caseload 2021</b>	8,120	14,422	2,562	25,286
<b>Caseload 2022</b>	3,892	17,916	2,603	24,411
<b>Caseload 2023</b>	3,984	14,515	2,393	20,892
<b>Caseload 2024</b>	3,959	17,726	2,335	24,020



Revenue Disbursement						
	2020	2021	2022	2023	2024	2025 <sup>1</sup>
<b>City of Eastpointe</b>	\$1,316,608	\$1,133,736	\$2,082,088	\$1,997,221	\$1,432,602	\$887,102
<b>State of Michigan</b>	\$480,295	\$391,011	\$599,947	\$517,899	\$480,228	\$318,187
<b>Macomb County</b>	\$32,509	\$30,392	\$70,491	\$63,956	\$47,059	\$34,063
<b>Bond Forfeitures</b>	\$0	\$0	\$0	\$0	\$206,526	\$39,629

<sup>1</sup> The figures in the 2025 column represent revenue captured through January 31, 2025. There will be five (5) more months of revenue to add to this column by the end of the fiscal year.



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**General Fund – 172 City Manager**

The Office of the City Manager offers staff support to the Mayor and City Council for legislative and business services. The Mayor and Council appoint the City Manager as the Chief Administrative Officer, responsible for overseeing and managing city staff, projects, and programs on behalf of the City Council. The City Manager provides advice to the Mayor and Council and makes recommendations on issues related to city operations and policy.

The City of Eastpointe has operated under a Council-Manager form of government since 1929. The City Manager serves as the Chief Administrative Officer of the city, responsible for the efficient and effective management of all city operations. The City Manager appoints all department heads and employees, with the exception of the City Attorney. Additionally, the City Manager appoints members of the Housing Commission and the Downtown Development Authority and serves on the Downtown Development Authority as well.

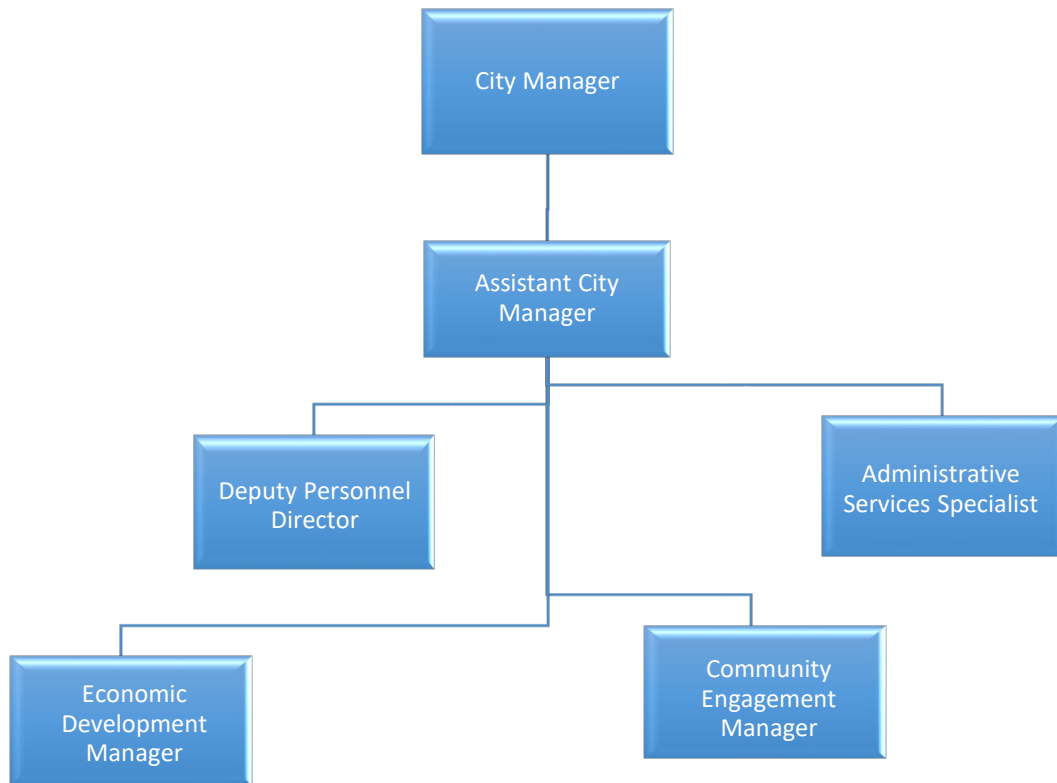
Furthermore, the City Manager acts as the City Clerk and Director of Personnel. This role includes preparing the city's annual budget for submission to the City Council and administering the budget following its adoption by the Council.

The City Manager is also responsible for appointing a Purchasing Agent who oversees the city's purchasing programs and coordinates the acquisition of goods and services for Eastpointe. Purchasing is centralized, meaning that all city departments must request goods and vendors through this function. The Assistant City Manager serves as the purchasing agent for the city.

Additionally, the City Manager's office oversees the recording and production of meetings for boards and commissions that convene at City Hall.

**STAFFING SUMMARY**

- 1 City Manager
- 1 Assistant City Manager
- 1 Deputy Personnel Director
- 1 Economic Development Manager
- 1 Community Engagement Manager
- 1 Administrative Services Specialist



<b>FUNDING LEVEL SUMMARY</b>			
<b>City Manager</b>	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Personnel Services	\$489,635	\$552,920	\$557,031
Supplies	\$4,127	\$6,500	\$6,500
Other Charges	\$18,612	\$29,590	\$296,290
<b>Total</b>	<b>\$511,895</b>	<b>\$589,010</b>	<b>\$589,821</b>



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## General Fund - 270 Personnel Department

The City Manager's Office/Personnel Department is responsible for various human resource functions, including planning, recruitment and selection, employee development, compensation and benefits, workplace safety, and employee and labor relations. This office also develops, implements, and interprets personnel policies that align with the City of Eastpointe's needs and objectives.

The City Manager serves as the Director of Personnel by the City Charter. The Deputy Personnel Director is crucial in delivering human resource services and managing HR operations for the City of Eastpointe under the City Manager's guidance. Additionally, the Deputy Personnel Director serves as the Secretary to the Civil Service Commission.

The Personnel Department/Human Resources' mission is to enhance the workplace culture of the City of Eastpointe by understanding and addressing the needs of both the employees and the city. In collaboration with other departments, we aim to create an environment that values and promotes cooperation, teamwork, and creativity.

As the demand for strategic, consultative, and collaborative human resource services continues to grow, we recognize the need to tackle various organizational challenges over the next two to three years. These challenges will involve managerial leadership, workforce management, diversity, equity, inclusion (DEI), and technological advancements for our city.

The Personnel Department will continue to support the City's commitment to fostering a culture of employee engagement. We will provide staff with information, resources, and services that promote collaboration, connection, and dedication to their work, colleagues, and the organization's goals.

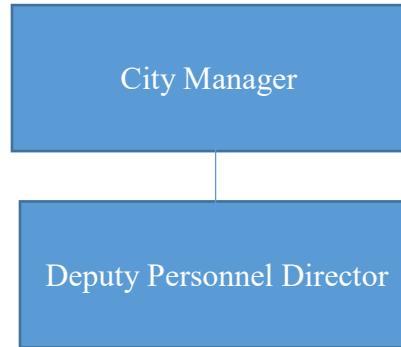
## 2025/26 PERFORMANCE OBJECTIVES

1. Value, encourage, and support a diverse workforce.
2. Continuously improve individual and organizational capacity and effectiveness.
3. Anticipate and address the changing needs of the workforce and their families.
4. Promote career and professional growth.
5. Create and strengthen strategic partnerships.
6. Enhance services through the use of technology.



**STAFFING SUMMARY**

- 1 Director of Personnel
- 1 Deputy Personnel Director



**SUMMARY OF BUDGET CHANGES**

*Significant Notes — Compared to the 2024/25 Budget*

- Addition of the NeoGov Onboarding system to electronically process new-hire employees.
- Provide BS&A and job-specific training.
- Continue the Employee Assistance Program.

<b>Personnel</b>	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Personnel Services	\$89,206	\$96,760	\$119,167
Other Services & Charges	\$60,936	\$111,500	\$95,400
<b>Total</b>	<b>\$150,142</b>	<b>\$208,260</b>	<b>\$214,567</b>



The Finance Department consists of two distinct, but intertwined functions, Accounting and Treasury. The Finance Department also supports all financial aspects of initiatives stemming from the City Manager's office towards the general promotion of fiscally responsible government.

The mission of the Finance Department is to accurately record and report the City's 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 Accounting function of the Finance Department provides quality operational services including budgeting, accounting, accounts payable, payroll, benefits administration, accounts receivable, debt administration, grant reporting investment management and risk management.

**Budget:** The budget function provides financial planning, evaluation, forecasting and analysis in supporting the City Manager's yearly budget recommendations for City Council adoption. The accounting function administers the approved budget on a day-to-day basis to ensure that funds are being expended for the purposes approved and that all claims are supported by proper documentation.

**Accounting:** Accounting maintains the City's financial records through reporting within the general ledger activities in accordance with the City Charter, State law and generally accepted accounting principles (GAAP). The Accounting function has the responsibility of reviewing all line items within the general ledger and analyzing the accuracy of revenue and expenditure allocations. The general ledger must be accurate and correctly present the financial position of all city activities when providing timely supporting schedules for the purposes of annual auditor review. An annual comprehensive financial report (ACFR) is prepared each year in connection with the City's annual audit. The Accounting function implements required audit practices and pronouncements that are handed down to local units of government by the Government Accounting Standards Board (GASB).

**Accounts Payable:** Accounting also includes paying all obligations of the city through the accounts payable process. When goods or services are received, the accounts payable clerk verifies a purchase order or contract authorizes the expenditure. The accounts payable clerk readies vendor payment for department and City Council approvals prior to vendor payment release.

**Payroll:** Payroll performs a vital financial function to ensure that employees and retirees are paid accurately and on time. Payroll is responsible for establishing and maintaining employee records such as pay rates, union dues, garnishments, tax withholdings, leave banks and voluntary deductions. The payroll function requires significant compliance activities with federal and state government reporting requirements.

**Benefits Administration:** The Benefits administrator 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.

**Debt Administration:** Accounting monitors debt issuance obligations incurred by the City and processes payments for all principal and interest payments on the City's long-term and short-term debt obligations. Debt schedules are also prepared by the accounting function which is provided in the ACFR as well as used for analysis in future budgets.

**Grant Reporting:** Accounting performs grant reporting for all financial activity related to federal, state and local grants in compliance with the grant award.

The Treasury function is responsible for all monetary collections on behalf of the City.

**Accounts Receivable:** Treasury oversees the billing, collection, distribution and reconciliation of City, County, School and State Education Taxes. Treasury also prepares the delinquent tax rolls which are transmitted to Macomb County annually. The Treasury function prepares all special billings and tax rolls. Treasury processes and maintains information for tax billings, including mortgage company requests, tax deferment requests and special assessments. Adjustments for Board of Review, Michigan Tax Tribunal and State Tax Commission are also processed through the treasury function. Property transfer information is coordinated with the Assessing department.

Treasury also is responsible for the monthly billing and collection of water, sewer and rubbish services. 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.

**Investment Management:** Treasury is also responsible for investment of public funds in a matter consistent with the City's Investment Policy with the primary focus and order of priority on security, risk and then yield. Any funds temporarily available in excess of current city obligations are invested in minimal risk instruments that will produce the highest return.

**Risk Management:** The Finance Department is also responsible for the City's Risk Management, for both Workers Compensation and General Liability. The risk manager serves to protect the City's financial and human assets in an efficient and cost-effective manner. This includes, but not limited to, providing workers' compensation benefits for City employees, liability claims management and managing the City's property and liability insurance coverages.



**STAFFING SUMMARY**

Finance

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

Accounting

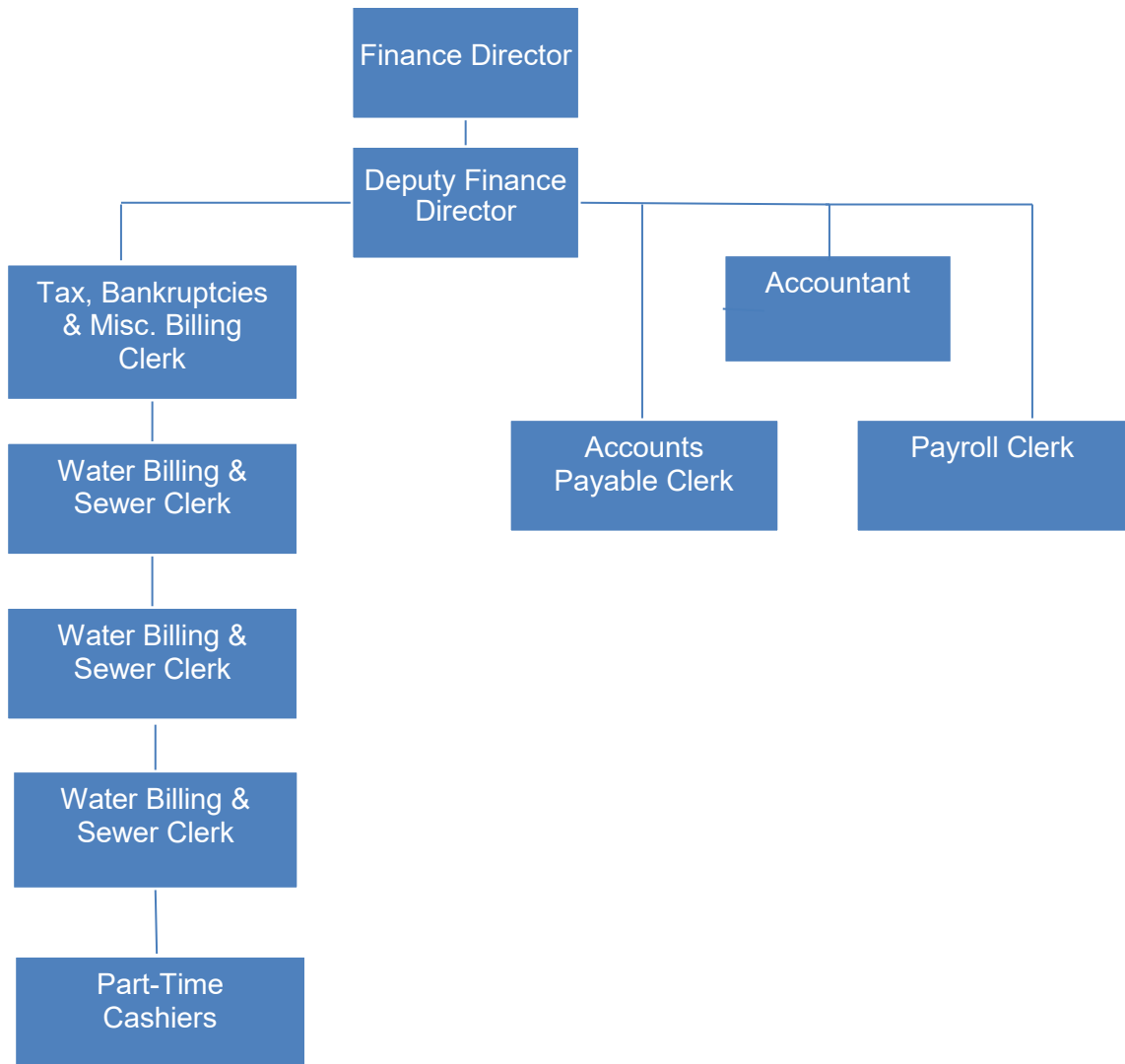
- 1 Accountant
- 1 Payroll Clerk
- 1 Accounts Payable Clerk

Treasury

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

Finance Staff Charged Direct to Water/Sewer

- 2 Part-Time Cashier Clerks
- 2 Water Clerks - Billing & Repairs / Backup to cashiers
- 1 Part-Time Clerk



**SUMMARY OF BUDGET CHANGES**

*Significant Notes — Compared to 2024/25 Budget*

**Accounting**

**Personnel Services** — Personnel Services account for union negotiated increases.

**Training** — Reflects an increase for training in the payroll and accounts payable functions.

**Treasurer**

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



**2025/26 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.

<b>FUNDING LEVEL SUMMARY</b>			
	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
<b>Finance/Accounting</b>			
Personal Services	\$591,276	\$670,235	\$706,602
Supplies	\$ 21,508	\$ 33,000	\$ 21,700
Other Charges	\$145,518	\$146,878	\$156,945
<b>Total</b>	<b>\$760,152</b>	<b>\$852,313</b>	<b>\$888,447</b>
<b>Treasurer</b>			
Other Charges	\$ 19,882	\$ 15,600	\$ 18,600



<b>PERFORMANCE INDICATORS</b>	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Payroll Payments Processed	4,530	4,800	4,800
Accounts Payable Transactions	3,620	3,500	3,500
Accounts Payable Invoices Processing	8,464	8,500	8,500
Accounts Payable Payments	\$86,479,520	\$82,000,000	\$82,000,000
Transactions Processed by Cashiers	153,859	153,000	153,000
Amounts Processed by Cashiers	\$67,959,207	\$72,000,000	\$72,000,000
Water & Sewer Bills Issued	162,084	162,850	162,850
Bankruptcy Claims Processed	4	15	15
Bankruptcy Claim Amounts	\$1264.83	\$2,000	\$2,000

Real & Personal Property Taxes-Summer			
# of Parcels	14,684	15,375	15,375
Taxes Billed	\$46,181,971	\$41,350,000	\$41,350,000
Special Assessments Billed	\$ 3,456,515	\$ 2,000,000	\$ 2,000,000
Collected at City	\$41,058,922	\$38,869,000	\$38,869,000
% Collected by City	89%	94%	94%

Real & Personal Property Taxes-Winter			
# of Parcels	15,148	15,375	15,375
Taxes Billed	\$1,402,149	\$1,434,200	\$1,434,200
Special Assessments Billed	\$1,344,290	\$1,500,000	\$1,500,000
Collected at City	\$2,190,427	\$2,348,000	\$2,348,000
% Collected by City	80%	80%	80%
Board of Review / MTT Tax Adjustments	101	125	125
Miscellaneous Billings	901	2,600	2,600
Miscellaneous Bill Amounts (\$)	\$363,564	\$900,000	\$900,000
Risk Management Claims	29	20	20
Workers Compensation Claims	24	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 14,749 parcels, of which 13,650 are Real Property and 1,099 are Personal Property. The 12/31/2024 Assessment Roll which will be used for the 2025 tax bills has an Assessed Value of \$1,141,636,600 and Taxable Value of \$705,862,911 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



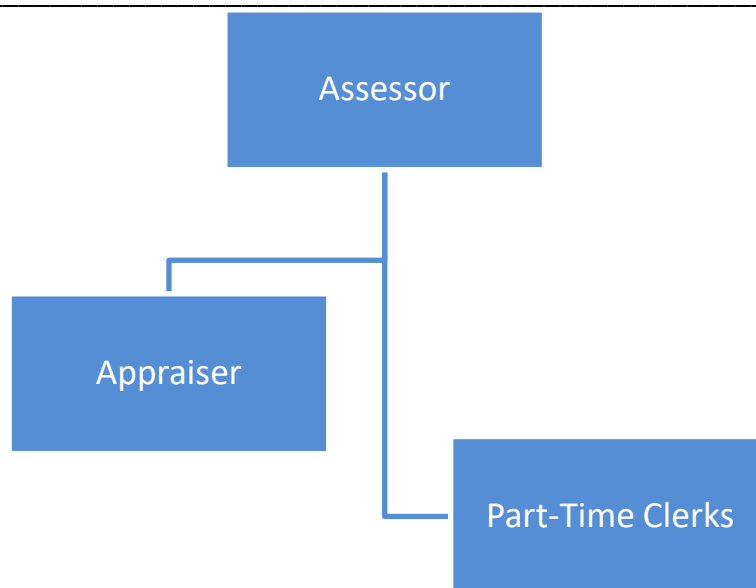
contracts and deeds; banks and corporations not following through on mandated foreclosure requirements on homeowners who have filed bankruptcy or abandoned the property; and homeowners who have walked away from the property and assumed that they are not legally responsible for the property or its maintenance. 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 poverty exemptions and class appeals. The Board also meets in July and December to correct clerical errors and poverty exemptions.

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)





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## SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2024/25 Budget

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

## 2025/26 PERFORMANCE OBJECTIVES

1. Continue with computer generated property referral lists for the Building Department, for its use in determining rental and vacant property registration ordinance compliance. This communication between departments is beneficial in reducing blight and maintaining the aesthetics of the community; upgrading of residential rental units to meet health, safety and fire codes and revenue enhancement.
2. Continue review work to meet Public Act 660 Assessment Roll Audit. 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.



<b>FUNDING LEVEL SUMMARY</b>			
	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Supplies	\$ 8,948	\$ 6,540	\$ 10,000
Other Charges	\$ 292,863	\$ 313,454	\$ 295,839
<b>Total</b>	<b>\$ 301,811</b>	<b>\$ 319,994</b>	<b>\$ 305,839</b>

<b>PERFORMANCE INDICATORS</b>	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Assessment Notices Processed	14,680	14,758	14,758
Property Transfer Affidavits Processed	948	1,200	1,200
Homestead Affidavits	704	750	500
Homestead Rescinds	425	500	500
Deeds and Land Contracts Process	1,275	1,750	1,750
Local Unit PRE Investigation & Denial	2	20	25
State PRE Denial Processing	48	15	60
Board of Review Appeals	134	225	100
Poverty Applications Processed	24	25	40
Tax Tribunal Hearings Attended	6	5	10



**General Fund – 210 City Attorney**

The Department of Law is included in the General Fund. The Director of Law is appointed by the City Council on a contractual basis and serves at their discretion. This individual acts as the chief legal advisor and attorney for the City of Eastpointe, providing legal support to all city departments and offices regarding their official powers and duties.

The Director of Law, personally or through designated assistants, performs all functions related to the Department of Law. These services include, but are not limited to:

- Attending all City Council, Planning Commission, and Zoning Board of Appeals meetings
- Researching and drafting legal opinions upon request from the Council, the City Manager, or department directors
- Prosecuting or defending any lawsuits involving the city
- Enforcing all violations of city ordinances or state laws as required
- Preparing contracts, bonds, and other written documents pertinent to the city

Additionally, the Director of Law carries out any other legal duties as required by the City Council.

<b>FUNDING LEVEL SUMMARY</b>			
	<b>2023/2024 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Total	\$336,265	\$323,000	\$278,000

**2024/25 PERFORMANCE OBJECTIVES**

1. To continue providing outstanding legal services efficiently, competently, and cost-effectively.
2. To advise and assist the City Council and various city departments on critical legal matters and keep the Council informed of relevant developments in the law.
3. To advise and assist various boards and commissions on 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 proactive measures.
5. To prosecute code violations promptly and work to minimize the time required for code compliance.
6. To be readily available, including evenings and weekends when necessary, to answer legal questions and provide advice.



<b>PERFORMANCE INDICATORS</b>	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Regular City Council meetings attended	24	24	24
Special City Council meetings attended	8	10	10
Public hearings attended	10	3	3
Ordinances and amendments prepared	7	10	10
Number of open lawsuits	23	7	7
Number of closed lawsuits	14	7	7
Hours spent on city business	4,467	4,000	4,000



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

The City Clerk's Office is a department established by the city charter and is responsible for a variety of functions. It serves as both an internal and external office, providing valuable services to all city offices, residents, community associations, and businesses. The City Clerk’s Office is dedicated to serving the community with integrity and a strong spirit of service. We are committed to delivering quality service to our citizens.

In Eastpointe, the City Manager also serves as the City Clerk, as defined by the City Charter. The Deputy City Clerk handles the day-to-day operations of the office. As the "Keeper of the Records," the City Clerk maintains and records various documents, including all contracts and minutes for meetings of boards and commissions. 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. Additionally, the City Clerk administers the Oath of Office and is responsible for maintaining custody of the City Seal.

The City Clerk serves as Eastpointe’s Election Coordinator, as mandated by state law. The City Clerk’s Office is solely responsible for registering voters, processing absentee ballot applications, hiring, training, and supervising precinct workers, tabulating election results, verifying nominating petitions, conducting accuracy tests on voting equipment and programs to identify errors before each election, and assisting the County Board of Canvassers when needed. The elections scheduled for fiscal year 2024/25 are the Primary Election on August 6, 2024, and the General Election on November 5, 2024.

All businesses, both commercial and residential, must be registered with the Office of the City Clerk. The business registry is updated annually to ensure the accuracy of information used by various city offices and citizens. Licenses are issued after the payment of fees and the submission of all required applications, insurance documents, and approvals from building and fire inspections. The Clerk’s Office collaborates with the Police Department to regulate the licensing of massage businesses, tattoo parlors, used car sales, ice cream trucks, snow emergency parking permits, precious metal and gem dealers, and door-to-door sales vendors.

All dogs that are 4 months old and older must be licensed. Annual renewals for licenses can be purchased during January and February and must be completed by March 1st to avoid late fees. For the convenience of our residents, the city also offers a 3-year license for dogs that have a qualifying rabies vaccination. New residents or new dog owners may purchase current tags without incurring any late fees if they do so within 30 days of moving to the city or acquiring a new pet.



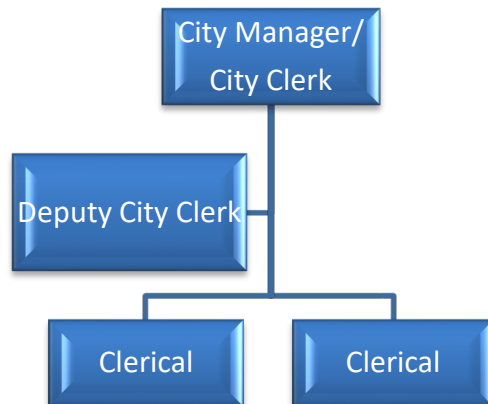
This program serves as a lost and found system for citizens in the event that a dog is running at large. Currently, there is a limit of three dogs per residence; however, the clerk’s office will accept and process kennel requests from pet owners who are grandfathered in and meet certain criteria to house more than three dogs. These programs also ensure that all dogs have received their mandatory vaccinations, promoting the health and welfare of our city residents.

To further protect the safety of residents, the clerk’s office collaborates with the City Attorney’s Office and law enforcement to ensure that pet owners who are in violation of the animal ordinance, or have an animal deemed “vicious” by an appropriate court, meet the necessary requirements to continue possessing the dog.

In addition to these responsibilities, the Clerk’s Office is the first department accessible to the public when visiting City Hall. It serves as the city’s information center, assisting residents by directing them to the appropriate services in the building, providing recycling and rubbish schedules, relaying phone numbers for various public assistance programs, and offering city maps and directions to other city buildings, county offices, and local businesses.

**STAFFING SUMMARY**

- 1 City Clerk/City Manager
- 1 Deputy City Clerk
- 2 Clerks (full-time)
- 1 Part-Time Clerk
- 10 Election Chairpersons (*per Election*)
- 48 Inspectors (*per Election*)
- 0 Early In-Person Voting Inspectors (*per State/Federal Election*)





**SUMMARY OF BUDGET CHANGES**

***Significant Notes – Compared to 2024/25***

- A reduction in part-time Election Inspector costs to accommodate the consolidation of Election precincts.

<b>FUNDING LEVEL SUMMARY</b>			
<b>Clerk’s Department</b>	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Personnel Services	\$169,036	\$154,264	\$171,099
Supplies	\$4,592	\$6,200	\$6,300
Other Charges	\$19,782	\$22,700	\$28,500
<b>Total</b>	<b>\$193,410</b>	<b>\$184,364</b>	<b>\$206,099</b>
<b>Election Department (with RCV Implementation)</b>	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Personnel Services	\$289,188	\$308,228	\$134,645
Pension - OPEB	\$0	\$0	\$0
Supplies	\$53,351	\$38,200	\$6,200
Other Charges	\$33,210	\$25,900	\$13,200
<i>RCV Implementation</i>	\$450	\$0	\$0
<b>Total</b>	<b>\$376,199</b>	<b>\$372,328</b>	<b>\$154,045</b>



**2025/26 PERFORMANCE OBJECTIVES**

1. Educate and advertise access to permanent absentee voting
2. Continue to implement City-wide record retention and information management program
3. Plan and administer the election in a manner that provides residents with an efficient, transparent and voter-friendly process
4. Work to reduce costs through the implementation of technology
5. Become a Passport Agency Facility

<b>PERFORMANCE INDICATORS</b>	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Dog licenses issued	1,061	2,000	2,000
Kennel licenses issued	10	15	10
Vicious dog licenses processed	2	0	0
Bike licenses	6	15	10
Process business registrations	831	855	855
Late notices/business licenses	579	300	500
Administer elections	2	3	1
Process & issue absentee ballot requests	10,562	14,500	5,000
<b>Voter Registration Processing:</b>			
Registered voters	28,220	26,000	28,200
New registrations	3,282	3,500	3,500
Cancellations	2,991	1,500	2,000
Voter history updates	4,355	3,500	4,000



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 2024/25 Budget***

**Retiree Costs** – increased from FY24 health care contributions, reflecting the Inflation Reduction Act’s impact on Medicare Advantage premiums.

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

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

**2024/25 PERFORMANCE OBJECTIVES**

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

<b>FUNDING LEVEL SUMMARY</b>			
	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Retiree Costs	\$309,696	\$323,598	\$330,670
Workers Comp Insurance	\$ 7,716	\$ 20,477	\$ 23,721
General Liability Insurance	\$ 18,584	\$ 31,700	\$ 33,485
<b>Total</b>	<b>\$335,996</b>	<b>\$375,775</b>	<b>\$387,876</b>



**General Fund – 228 and 271**

The Department Citywide (271) is an activity found within the General Fund. This department is a funding source responsible for costs that are not specifically associated with a city department or are primarily expenses for operating city hall, i.e. utility costs, telephone costs, building maintenance, etc.

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

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

**STAFFING SUMMARY**

None.

<b>FUNDING LEVEL SUMMARY</b>			
	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
228- Other Services & Charges	\$274,086	\$270,750	\$272,050
Capital Outlay	\$ 8,796	\$125,000	\$50,000
<b>Total</b>	<b>\$282,882</b>	<b>\$395,750</b>	<b>\$322,050</b>
271-Other Services & Charges	\$ 314,360	\$ 364,900	\$ 282,340
Capital Outlay	\$ 19,814	\$ 35,000	\$ 16,500
Personnel Services	\$ 2,619	\$ 28,980	\$ 37,924
Pension-OPEB	\$7,009,994	\$1,029,303	\$ 608,530
Supplies	\$ 3,008	\$ 7,100	\$ 8,500
Debt Services	\$ 290,275	\$ 288,781	\$ 287,188
<b>Total</b>	<b>\$7,922,952</b>	<b>\$1,754,064</b>	<b>\$1,204,982</b>



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**SUMMARY OF BUDGET CHANGES**

***Significant Notes – Compared to 2024/25***

- The IT Contract awarded in 2021 reflected an additional staff person assigned to the City based on the needs of the Departments.
- The city received a State grant for pension funding of over \$6 million in FY24. This is reflected in the Citywide budget, accounting for the large decrease in total spending.

**2024/25 PERFORMANCE OBJECTIVES**

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



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**General Fund – 301**

The police department offers 24-hour patrol and emergency response services to all residents, workers, and visitors in our city. Road patrol officers respond to calls for service that may involve crimes, accidents, suspicious activities, and civil issues. Their responsibilities also include arresting offenders, enforcing traffic laws, completing reports, and engaging in various community outreach initiatives. The primary goal of the police department is to maintain peace and ensure the safety of all citizens and visitors.

**Mission**

The mission of the Eastpointe Police Department is to consistently strive for professional excellence by challenging existing norms in leadership, education, and accountability. We aim to foster partnerships with the community to eliminate threats and improve neighborhood conditions, thereby enhancing safety and quality of life.

**Staffing**

The Police Department is the largest in the City of Eastpointe and employs forty-five (45) sworn officers. The department consists of the following full-time and part-time budgeted employees:

- Chief of Police (1)
- Deputy Police Chief (1)
- Lieutenants (5)
- Sergeants (5)
- Police Officers (33)
- Code Enforcement (1 PT)
- Police Service Aides (8 PT)
- Animal Control Officer (2 FT)
- Police Reserves (15 PT)
- Kennel Attendant (1 PT)
- Administrative Secretary (1)
- Records Specialist (1)
- Clerks (2 FT/1PT)
- Property Officer (1 PT)
- Porter (1 PT)
- Crossing Guards (4 PT)
- Chaplains (4)



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The Chief of Police is appointed by the City Manager and oversees the Police Department, which consists of several divisions.

### **Road Patrol**

The road patrol division is overseen on a day-to-day basis by the Deputy Police Chief. Supervisors and patrol officers work 12-hour shifts. The primary responsibilities of all road patrol officers include patrolling the geographical areas of the City of Eastpointe and responding to calls for service reported to the dispatch center. Additionally, all officers are tasked with collaborating with community members to identify issues and develop solutions to address those issues. The police officers are supervised by a Lieutenant and/or Sergeant, who serve as their commanding officers during their shifts. The Road Patrol division also manages four part-time crossing guards.

### **Police Service Aides**

Police Service Aides work under the direction of the Patrol Commanding Officer. These part-time employees manage the front desk of the Police Department, greeting and guiding citizens who visit. Their responsibilities include assisting with in-station duties, monitoring prisoners, accepting bond money, entering and retrieving information in the computer system, answering non-emergency phone calls, and maintaining other computerized records. Many Police Service Aides have an interest in the criminal justice field, and their duties help support their future career goals.

### **Code Enforcement**

The Code Enforcement Officer is responsible for investigating abandoned and inoperable vehicles, as well as enforcing parking regulations. This position also serves as a substitute crossing guard when necessary and assists with transporting department vehicles that require repair. Additionally, the Code Enforcement Officer provides support to Animal Control as needed. The officer is supervised by the commanding officer on duty and is assigned various duties as required. It is important to note that police code enforcement officers operate separately and distinctly from code enforcement officers in the building department.

### **Animal Control**

Animal Control Officers are responsible for investigating all complaints involving animals. They also transport deceased animals to the Macomb County Animal Shelter for proper disposal. Additionally, the officers handle applications for kennel permits and oversee the quarantine procedures for animals involved in bite complaints. They manage the animal shelter on a daily basis and collaborate with Macomb County Animal Control as well as various animal rescue groups. The Animal Control Officers are supervised by the commanding officer on duty. While the Animal Control division is part of police operations, it operates with its own separate budget.



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### **Criminal Investigations (Detectives)**

The Support Services division is overseen by a Lieutenant and includes five detectives, along with a School Resource Officer (SRO). The detectives are responsible for assisting with school-related issues, investigating juvenile cases, solving crimes, and conducting traffic safety duties.

The Detective Bureau is responsible for investigating criminal offenses, locating missing persons, testifying in court, recovering stolen property, drafting and executing search warrants, and representing the department in extradition proceedings. Members of this unit develop criminal cases, prepare warrant authorization requests, and present them to either the Macomb County Prosecutor's Office or the City Attorney's Office for review. They also investigate all incidents involving juveniles.

The Detective Bureau processes all petitions filed by the department with the Juvenile Division of the Probate Court for individuals under eighteen (18) years of age who are involved in unlawful activities. The Property Officer, who works under the direction of the Detective Bureau Lieutenant, is responsible for the proper handling and record-keeping of all evidence and property taken in by the police department.

### **Violent Crimes Task Force (FBI)**

One detective is assigned to work three days per week with the Macomb County Violent Crimes Task Force, which is led by the Federal Bureau of Investigation (FBI). The officer collaborates with local agencies and provides assistance when violent crimes occur within their communities. This task force has been directly responsible for identifying and arresting violent offenders in our area. The FBI funds all overtime for the detective, as well as providing a vehicle for their use.

### **Special Investigations Unit (SIU)**

The Special Investigations Unit consists of a sergeant and two police officers. This unit is responsible for investigating narcotics-related crimes, gambling, prostitution, surveillance, and other undercover operations. It collaborates with various local, state, and federal agencies.



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### **Records Specialist**

The Records Specialist/Supervisor is responsible for the daily operations of the Records Division. The primary duties include overseeing gun registrations, managing Freedom of Information Act (FOIA) requests, handling discovery requests, and managing in-car camera video and body-camera video footage. Additionally, the Records Specialist is responsible for recording and purging police reports. Starting with the 2025/26 budget year, the Records Specialist will also oversee the Property Room.

### **Records Bureau**

The Records Clerks are responsible for receiving all police reports from the department. They compile daily, monthly, and yearly records of these reports and any violations issued, ensuring accurate documentation of departmental activities. The Clerks maintain gun registration files as required by state law. They are also tasked with keeping accident records and distributing that information, as well as processing Freedom of Information Act (FOIA) requests. Additionally, the Clerks undertake other duties as needed and report to the Records Specialist.

### **Police Reserve Unit**

The Police Reserve Unit is made up of fifteen (15) Police Reserve Officers who support the police department by patrolling special events, high school sporting events, and all city parks. Each officer is required to complete the Reserve Police Academy, which involves several weeks of professional training. Additionally, some Police Reserve Officers are trained in riding police bicycles and are dedicated to community policing efforts.

### **Chaplain's Unit**

The Chaplain's Unit is composed of four chaplains who have graduated from an accredited Chaplain's Academy. Three chaplains are assigned to the Police Department, while one chaplain serves the Fire Department. All chaplains are trained in Critical Incident Stress Management (CISM) and various areas of law enforcement.

Our chaplains provide comfort to families experiencing loss, assist in conflict resolution, and help foster relationships with the public to enhance the reputation of the Police Department. Additionally, they offer support to our employees in times of need.

### **2025/2026 Performance Objectives**

1. We are committed to community policing by identifying issues within our community and collaborating with citizens to resolve them.
2. Our goal is to create a welcoming and safe environment for everyone through proactive policing, community engagement, traffic enforcement, and thorough investigations.



3. We will continue to recruit, hire, and train professional staff, providing them with the best training available and opportunities for growth within the Police Department.
4. We will maintain our accreditation process to ensure that our Police Department adheres to best practices in law enforcement, demonstrating our commitment to our residents.
5. We will work closely with the Traffic Improvement Authority (TIA) to address traffic concerns near schools and in other areas throughout our city to help prevent traffic accidents.

**SUMMARY OF BUDGET CHANGES**

***Significant Notes – Compared to the 2025/26 Budget***

**Staffing Levels** – Continuation of the School Resource Officer program is proposed. Additionally, funding is proposed to sponsor one officer in the police academy to assist in hiring and retention efforts.

**Technology** – Acquire new software for the Detective Bureau to assist with investigations and crime scene mapping.

**Contractual Costs** – Inclusion of contractual costs required for assistance with agency accreditation.

<b>FUNDING LEVEL SUMMARY</b>			
	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Personnel Services	\$6,557,809	\$7,647,422	\$7,870,576
Pension-OPEB	\$3,646,121	\$3,195,373	\$3,423,845
Supplies	\$142,361	\$147,475	\$161,600
Other Charges	\$1,455,879	\$1,962,563	\$1,979,475
Capital Outlay	\$400,511	\$382,500	\$144,700
<b>Total</b>	<b>\$12,202,681</b>	<b>\$13,335,333</b>	<b>\$13,580,196</b>



**Police Department**

2025/26

<b>Performance Indicators (Stats are compiled by calendar year)</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2026 Adopted</b>
Total Calls for Service	26,554	28,200	28,000
Total Arrests	1,318	1,300	1,350
Citations Issued	7,167	9,000	9,000
Traffic Accidents	682	650	650
Fatal Accidents	3	3	2
Criminal Cases Assigned to Detectives	1,614	2,000	1800
Felony Warrants Obtained	972	700	800
Liquor Control Investigations	30	45	60
Motor Vehicle Theft	202	150	150
Murder/Manslaughter/Negligent Homicide	1	2	1
Robbery	22	30	25
Burglary	97	100	100
Total Reported Crime Incidents (MICR)	3,055	3,400	3,200



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### General Fund – 430

The Animal Control Division is comprised of two full-time Animal Control Officers who are certified by the Department of Agriculture, along with one part-time kennel attendant. The Officers are responsible for ensuring the health and safety of all animals and responding to any animal-related complaints. They also investigate kennel permit applications and manage quarantine procedures for animals involved in bite incidents. Additionally, they work closely with Macomb County Animal Control and various animal rescue groups and facilities.

The part-time kennel attendant assists the Animal Control Officers by ensuring that the animals in the shelter are fed, watered, and exercised. This role also includes helping with the cleaning and organization of the shelter.

### 2025/26 PERFORMANCE OBJECTIVES

1. Continue to educate the public about animal control issues.
2. Pursue grant and fundraising opportunities to enhance the program.
3. Network with other animal welfare agencies to improve the quality of life for all animals.
4. Maintain detailed records in compliance with the Department of Agriculture.
5. Provide a low-cost or no-cost microchipping and vaccination clinic for Eastpointe residents.
6. Promote one Animal Control Officer to a supervisor position to oversee the shelter, working alongside the second Animal Control Officer and the Kennel Attendant.

### SUMMARY OF BUDGET CHANGES

#### *Significant Notes — Compared to the 2024/25 Budget*

**Personnel Services-** The budget for 2025-2026 allocates funding for two full-time Animal Control Officers and one part-time Kennel Attendant. The Animal Shelter is currently located at the Department of Public Works (DPW), where it has been expanded to accommodate more animals safely. Additionally, one Animal Control Officer will be promoted to a supervisory position to oversee the other Animal Control Officer and the Kennel Attendant.



## Animal Control

2025/26

<b>FUNDING LEVEL SUMMARY</b>			
	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Personnel Services	\$83,764	\$189,153	\$204,489
Supplies	\$20,998	\$21,050	\$19,000
Other Charges	\$34,915	\$63,650	\$38,450
Capital Outlay	\$0	\$500	\$1200
<b>Total</b>	<b>\$139,677</b>	<b>\$274,353</b>	<b>\$263,139</b>

<b>Performance Indicators</b>	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Total Calls for Service	504	601	600
Citations Issued	200	228	200
Intakes/Dogs/Services	88	210	150
Intake/Cats/Services	57	22	50
Intake/Wild Animals/Services	26	45	30



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The Fire Department was established in 1921 to provide essential fire protection for the city and its residents. Since then, the department has evolved into a full-service organization. The Eastpointe Fire & Rescue Department responds to all reported fires, high-priority medical emergencies, rescue situations, and hazardous material incidents. For medical emergencies, the department utilizes advanced life support engines for non-transport care, while medical transport is handled by a private ambulance company. The members of the fire department are fully trained firefighters and paramedics who take great pride in their ability to manage emergencies in a professional and efficient manner.

The Fire Chief is appointed by the City Manager and serves as the chief administrator of the department. The primary responsibility of the Fire Chief is to organize, manage, and oversee all divisions and activities within the department. This is achieved by establishing the necessary rules, policies, regulations, and guidelines to ensure safe and efficient operations.

The Fire Chief is also accountable for managing the department's resources and budget and serves as the city's liaison to the Macomb County Emergency Management Office. The authority of the Fire Chief to oversee emergency situations and fire scenes is granted by Public Act 207 (1941).

The Deputy Fire Chief/Fire Marshal is responsible for conducting fire investigations and inspections, as well as providing administrative oversight for departmental training and recordkeeping. Additionally, the Fire Chief, Deputy Fire Chief/Fire Marshal, and firefighters participate in public fire prevention programs.

The Fire Department includes members of the Macomb County Technical Rescue Team, with three members from the Macomb Community College Fire Academy and one from the Oakland Community College Fire Academy. Additionally, two department members serve as Emergency Medical Services instructors, providing essential in-house continuing education for our paramedics. One member is also part of the county HazMat team and is certified as a specialist.

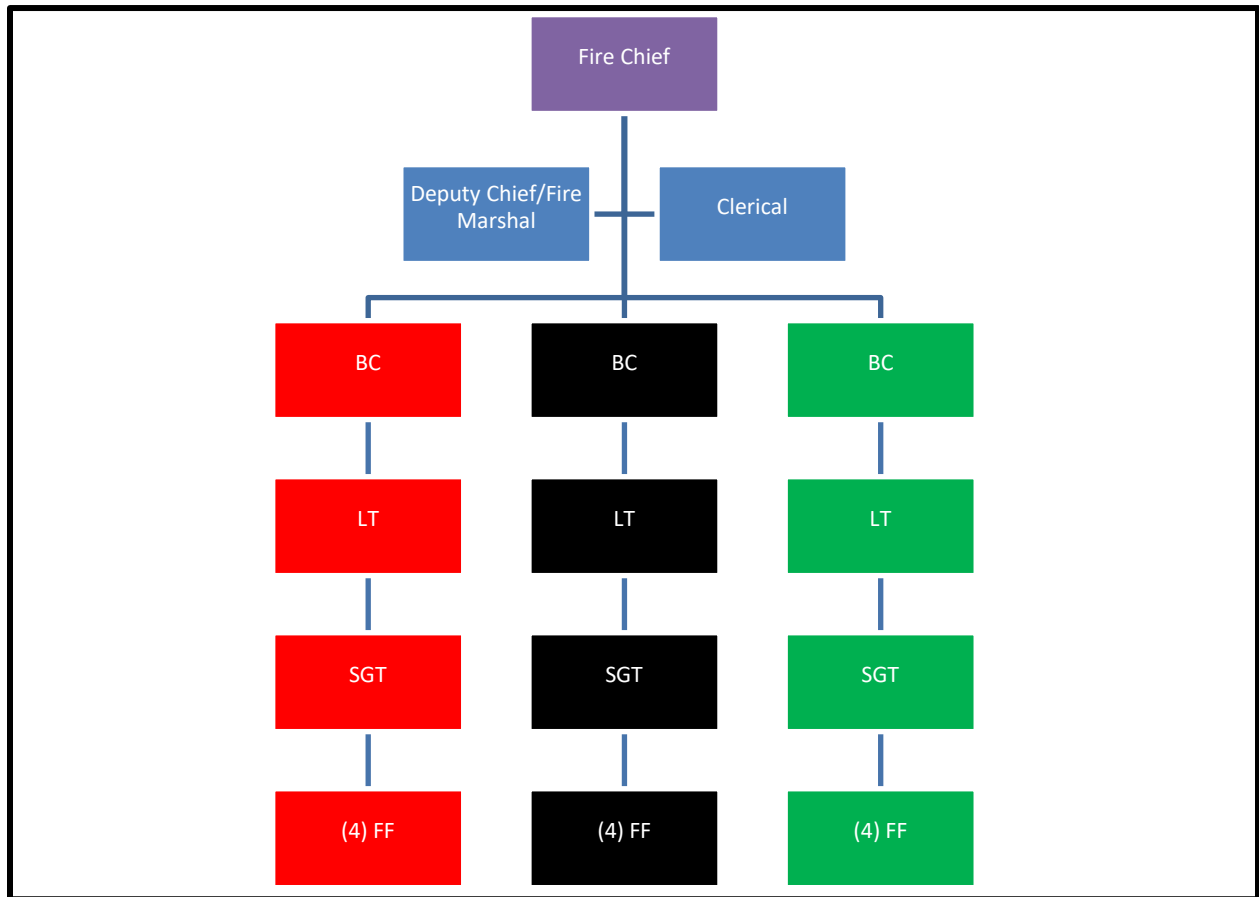
### **Mission**

We are committed to protecting and preserving life, property, and the environment for the Eastpointe Community. This is achieved by effectively utilizing modern technology and best practices in fire suppression, rescue, and prevention.



**STAFFING SUMMARY**

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





**2025/26 Performance Objectives**

**Personnel Training**

Continue to develop members operationally and administratively through various offerings at fire academy's and college level courses. Improve ability for educational opportunities with funding and proper staffing levels 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 to our residents and business owners.

**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. Installation within our community, home fire safety inspections will be dependent on staffing levels. With staffing levels increased we have been able to implement fire safety programs into each elementary school and will continue this through the next fiscal year.

**Mutual-Aid Training**

Eastpointe has participated 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 and/or participate in training with our auto-aid partners during the next fiscal budget year. Post incident analysis with Mutual-aid partners has been recently implemented and will be used to improve efficiency and safety.

**Technology Utilization**

The department is working to implement a new fire and EMS reporting system to keep track of training and department inventory. This software is used by numerous departments county wide, thus it will allow multi-agency shared training across the platform. The department will continue to work towards implementing appropriate technology for training and to improve record keeping and compliance.

<b>PERFORMANCE INDICATORS</b> <i>Statistics are based on calendar year</i>	<b>2023/24</b> <b>Actual</b>	<b>2024/25</b> <b>Budget</b>	<b>2025/26</b> <b>Adopted</b>
EMS Incidents	4,068	4,881	5,100
Fire Incidents	2,021	1,598	2,000
Fire Investigations	109	98	115
Commercial Property Inspections	219	274	350
Training hours	4,172	4,600	5,000



**Summary of Budget Changes**

***Significant Notes-Compared to 2024/2025 Budget***

**Building Improvements** - Many sizable capital improvement projects have been completed in recent years. Lesser scale projects on this budget will include replacement of exterior doors, HVAC for the Battalion Chief’s office, and chair replacements throughout the building.

**Education/Training** – Access to advanced fire training and leadership courses. Additionally, reimplementation of in-house rapid intervention training, as well as joint municipality Post Incident Analysis training will be implemented.

**Emergency Management** – Proposal to replace one (1) emergency siren located at City Hall. The City currently has 4 emergency sirens. The City has already replaced 3 in the previous fiscal years.

<b>FUNDING LEVEL SUMMARY</b>			
	<b>2023/2024 Actual</b>	<b>2024/2025 Budget</b>	<b>2025/2026 Adopted</b>
Personnel Services	\$3,056,522	\$3,893,140	\$4,066,959
Pension-OPEB	\$2,092,567	\$1,784,958	\$1,944,812
Supplies	\$194,842	\$188,095	\$192,575
Other Services/Charges	\$462,019	\$565,611	\$576,343
Capital Outlay	\$155,651	\$193,300	\$54,000
<b>Total</b>	<b>\$5,974,993</b>	<b>\$6,625,104</b>	<b>\$6,834,689</b>



### **Divisions within the Building Department**

Building – 101-371

Rental Inspection – 101-372

Planning – 101-701

Home Demolition – 101-730

Blight Removal – 101-732

The Building Department offers various services to our citizens, including administering the Michigan Building Codes to ensure the safety, health, and general welfare of the community. This includes rental inspection programs, home demolition services, and blight removal.

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

Applicants should be charged appropriately for expenses related to the Planning Commission, the Zoning Board of Appeals (ZBA), and cases involving dangerous buildings to cover any associated costs.

**Building:** This division processes construction permit applications, reviews construction plans and documents, and issues the necessary permits for the construction and renovation of residential, commercial, and industrial buildings. Additionally, the division is responsible for conducting inspections of various properties to ensure compliance with relevant codes and regulations.

**Planning and Zoning:** This division oversees the Zoning Board of Appeals and Planning Commission, schedules necessary public hearings, and facilitates approval for all site plans and new developments.

**Code Enforcement:** This department oversees code enforcement, which includes identifying overgrown grass, weeds, snow-covered sidewalks, rodent infestations, blight, junk vehicles, and other violations. Court citations are issued for these infractions, and contractors may be hired to address violations when necessary.

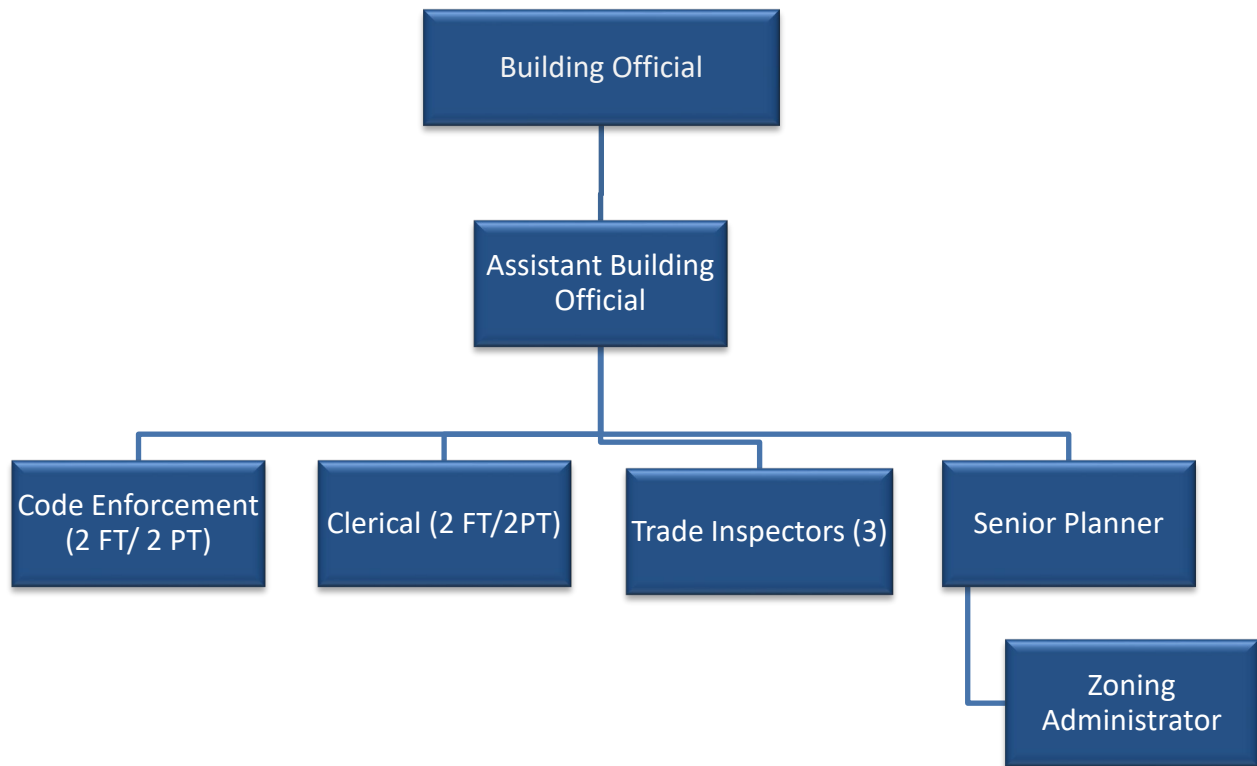
**Construction Code of Appeal Board and Dangerous Building process:** This department oversees appeals related to construction codes. The Construction Code of Appeal Board, appointed by the mayor, handles these appeals concerning construction codes and material usage. Additionally, the Dangerous Building procedures and Show-Cause hearings identify unsafe buildings, leading to their demolition upon approval from the City Council.



**Rental Inspection Program:** The city is required by ordinance to identify all rental properties and vacant structures to ensure they are safe, sanitary, and compliant with local codes and ordinances. Occupied rental properties are inspected every two years.

**Staffing Summary**

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





**SUMMARY OF BUDGET CHANGES**

**Significant Notes – Compared to 2024/2025 Budget**

- No significant changes to the budget.

<b>FUNDING LEVEL SUMMARY</b>			
<b>Building Division</b>	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
371 Building Department	\$440,121	\$426,700	\$282,805
372 Rental Department	\$429,710	\$314,592	\$309,778
701 Planning	\$80,900	\$100,880	\$111,000
730 Home Demolition	\$35,00	\$35,000	\$35,000
732 Blight	\$349,142	\$437,932	\$545,886
<b>Total</b>	<b>\$1,334,882</b>	<b>\$1,315,104</b>	<b>\$1,284,146</b>

<b>PERFORMANCE INDICATORS</b>	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Building permits issued	1756	2,750	2275
Code enforcement cases initiated	4380	4,000	4,500
Rental inspections performed	3894	4,750	4,750
Vacant structure inspections performed	111	300	235
Rental certificates issued	1191	1,950	1500
Vacant structure certificates issued	17	40	32
Planning Commission applications processed	11	13	12
Zoning Board of Appeals applications processed	0	5	5
Dangerous building board cases processed	0	10	4



The Department of Public Works & Service provides many services to our citizens, such as managing 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 the sidewalk assessment program.

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

#### Staffing Summary

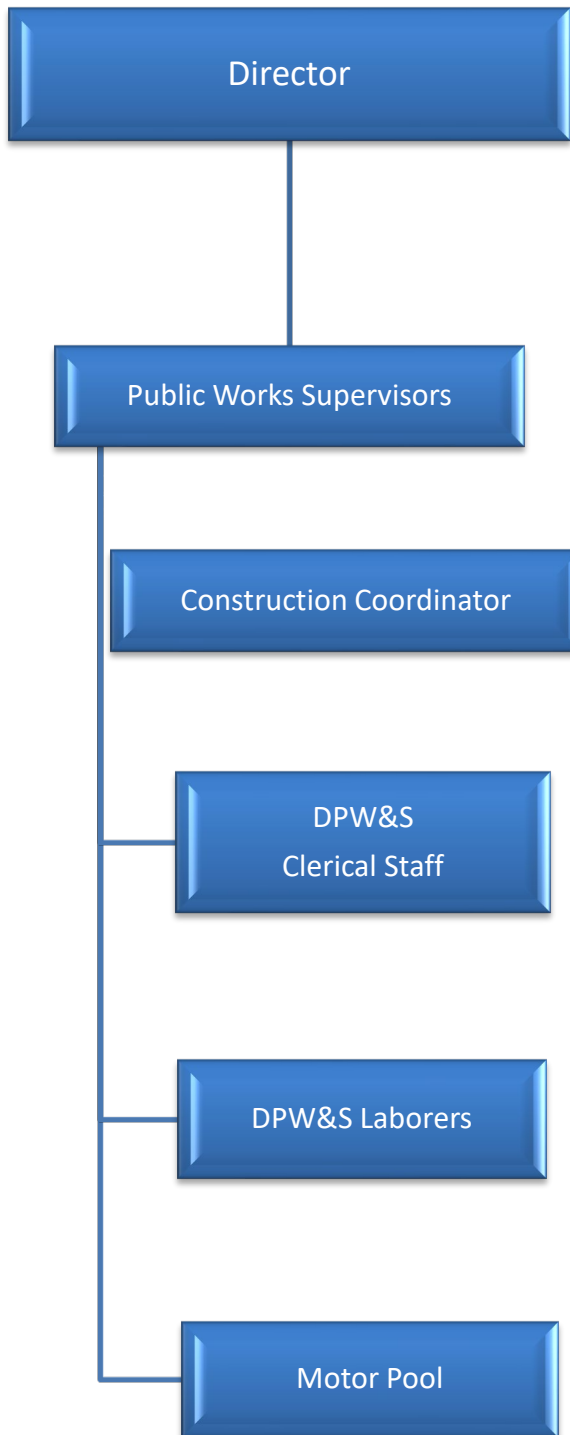
- 1 Public Works Director
- 2 Public Works Supervisors
- 1 Construction Coordinator
- 2 Mechanics
- 16 Public Works Employees – (12 full-time, 4 part-time)
- 2 Clerical

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

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

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

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





**General Fund - 770 Parks Maintenance**

The Parks Maintenance Department oversees private contractors for daily maintenance and improvement projects in all City Parks. The city owns and operates eight parks throughout the area.

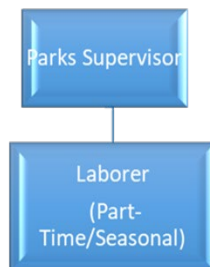
- Memorial Park;
- John F. Kennedy Park;
- Spindler Park;
- Roxanna Park;
- Shamrock Park;
- Rein Park;
- Fairlane Park;
- and Goetz Park

**2025/26 PERFORMANCE OBJECTIVES**

- Add ADA swings to Spindler Park
- Construct a splash pad at Kennedy Park
- Remove hazardous fences and bleachers at Kennedy Park
- Remove hazardous fences at Roxanna Park
- Continue replacing unlevel concrete
- Continue applying for grants

**STAFFING SUMMARY**

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





**SUMMARY OF BUDGET CHANGES**

***Significant Notes — Compared to the 2024/25 Budget***

This fiscal year, the Parks Division of DPW will concentrate on removing hazardous fencing throughout the parks, constructing a new splash pad at Kennedy Park, and adding ADA-compliant swings to Spindler Park.

<b>FUNDING LEVEL SUMMARY</b>			
<b>Personnel</b>	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Personnel Services	\$173,400	\$138,126	\$62,437
Supplies	\$13,482	\$18,500	\$18,000
Other Services & Charges	\$560,525	\$689,900	\$774,500
Capital Outlay	\$41,652	\$253,000	\$135,000
<b>Total</b>	<b>\$789,059</b>	<b>\$1,099,526</b>	<b>\$989,937</b>



## Special Events

2025/26

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

The budget includes the standard annual events plus personnel expenditures for installation of Christmas lights previously done by an outside vendor.

### SUMMARY OF BUDGET CHANGES

*Significant Notes — Compared to 2024/25 Budget*

**Personnel Services** – Anticipating similar event usage as last year plus Christmas light installation.

**Other Charges** – Reduction of outside vendor expenditures for community events.

<b>FUNDING LEVEL SUMMARY</b>			
	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Personnel Services	\$ 16,321	\$ 19,516	\$ 55,748
Other Charges	\$ 8,079	\$ 39,000	\$ 8,500
<b>Total</b>	<b>\$ 24,400</b>	<b>\$ 58,516</b>	<b>\$ 64,248</b>



The Department of Public Works and Service (DPWS) is responsible for maintaining the city's streets. The State of Michigan classifies streets as Local, Major, or Trunkline. Funding for street maintenance is allocated based on formulas established in Public Act 51 of 1951, with major streets receiving more significant funding than local streets.

DPWS employees manage the right-of-way (ROW) by providing several essential services, including street sweeping, pothole repair, snow and ice removal, and the replacement of street name and traffic control signs. Additionally, the department oversees contracts for mowing medians and for tree trimming and removal. For specialized projects such as street resurfacing, reconstruction, traffic signal modernization, and pavement marking, the city contracts out the work. All contract work and construction projects are competitively bid to ensure fairness and transparency.

### SUMMARY OF BUDGET CHANGES

#### *Significant Notes — Compared to the 2024/25 Budget*

**Revenue** — The state legislature implemented several changes to Michigan's road funding mechanism to address various issues. These funding improvements began in fiscal year 2018. For fiscal year 2025/26, the projected street revenue is \$4,000,000, reflecting a 4% increase.

The city is responsible for 20.25 miles of major streets and 79.53 miles of local streets. A reevaluation of the city's roadway network conducted in 2023 revealed the following conditions: 16% of the roads are rated as good, 76% as fair, and 8% as poor. While most major streets are in fair to good condition or have federal funds allocated for reconstruction in the coming years, several local streets are in very poor condition. The estimated cost to reconstruct one mile of a residential street is approximately \$2.6 million.

The fiscal year 2025/26 budget reflects the use of fund balances for major and local streets as various projects move forward. The transfer from the major street fund to the local street fund represents 50% of the estimated revenues. Major streets have sufficient funding for upcoming projects, allowing for more financial assistance to local streets, where the need is greater.

Both major and local street funds face higher expense needs than the funds available. The city relies heavily on federal funding for most reconstruction projects on major streets. Although the city has minimized capital projects to the best of its ability, some needs cannot be overlooked.

**Expenditures** – Aside from capital projects, routine maintenance expenses remain consistent over the years.

#### **Capital Projects 2025/26**

- Road Projects Scheduled
  - Major Streets (City portion).
    - 9 Mile reconstruction, Tuscany to I-94 - \$3,983,250.
    - Pavement marking program - \$240,000.
    - Hayes concrete patch, 10 Mile to Stephens - \$32,963.



## Major and Local Streets

2025/26

- Local Streets: (City portion).
  - Concrete pavement repair program sections 9 and 10 - \$791,000.
  - Joint sealing program - \$172,250.
  - CDBG eligible reconstruction – Lexington 9 Mile to Semrau and Phlox 10 Mile to Hauss (pavement repair) - \$1,448,700.

<b>FUNDING LEVEL SUMMARY - MAJOR STREETS</b>			
	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Revenue	\$3,232,499	\$2,976,059	\$3,155,604
Maintenance	\$467,697	\$584,459	\$528,122
Capital Projects	\$1,802,863	\$3,205,201	\$4,256,213
Transfer to Local Streets	\$1,390,793	\$1,379,000	\$1,450,000
Total Expenditures	\$3,661,353	\$5,168,660	\$6,234,335

<b>FUNDING LEVEL SUMMARY - LOCAL STREETS</b>			
	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Revenue	\$2,631,752	\$2,481,578	\$2,580,000
Transfer from Major Streets/General Fund	\$1,390,793	\$1,379,000	\$1,450,000
Total Revenue	\$4,022,545	\$3,860,578	\$4,030,000
Maintenance	\$333,300	\$ 606,833	\$421,968
Capital Projects	\$2,990,611	\$3,341,974	\$2,431,950
Total Expenditures	\$3,323,911	\$3,948,807	\$2,853,918

<b>Performance Indicators</b>			
	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Miles of streets in the city	99.78	99.78	99.78
Number of times all streets swept	5	8	8
After-hours snow removal occurrences	13	13	16
Pothole patching-tons of patch used	104	200	196
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, March 2020 and October 2023, each for three years. The new Street Lighting Special Assessment will be assessed on the winter taxes from 2023-2025.

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

**SUMMARY OF BUDGET CHANGES**

**Significant Notes — Compared to 2024/25 Budget**

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

Additional capital expenditures for additional public lighting in FY25/26.

**2025/26 PERFORMANCE OBJECTIVES**

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

<b>FUNDING LEVEL SUMMARY</b>			
	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Revenue	\$569,218	\$572,721	\$572,721
Other Charges	\$418,817	\$491,186	\$505,900
Capital Outlay	\$ 87,794	\$125,000	\$225,000
Change in Fund Balance	\$ 62,607	(\$ 43,465)	(\$158,179)



The Economic Development Manager, operating within the City Manager’s Office, is pivotal in promoting business and economic development in Eastpointe. Their work is not in isolation but in close collaboration with local business owners, community assets, the Downtown Development Authority (DDA), and various local, state, and federal economic development agencies. This collaborative approach ensures everyone’s efforts contribute to the city’s economic growth.

### **2025/26 PERFORMANCE OBJECTIVES**

- Implement a comprehensive Business Retention and Expansion (BR&E) program.
  - This program will include scheduling site visits and meetings with business owners to assess issues and concerns related to the business climate, particularly those arising from ongoing reconstruction projects.
  - Provide local businesses with resources to assist them and support potential investments in their physical locations.
- Continue engaging with local businesses affected by upcoming infrastructure projects.
- Assist in the development and engagement of the Eastpointe Economic Development Strategy, which is being created alongside the Master Plan.
- Complete the City of Eastpointe’s Redevelopment Ready Community (RRC) recertification process through the State of Michigan’s Economic Development Corporation (MEDC), ensuring that best practices are followed in all planning, zoning, and economic development activities.
- Establish and maintain a database of existing city businesses and vacant commercial buildings, including properties in the DDA District. Collaborate with the Building Department to support vacant property registration and create a program to connect vacant building owners with potential business or property owners.
- Identify additional relevant economic development and planning grants.



The purpose of the Downtown Development Authority (DDA) is to create and implement a development plan that promotes economic growth. This includes increasing property tax value within the district wherever possible, identifying and addressing issues of deterioration in the business district, and managing the acquisition and disposal of real and personal property interests.

### **2025/26 PERFORMANCE OBJECTIVES**

Measures are adapted from the DDA Urban Design Plan, the National Main Street Program, Redevelopment Ready Communities (RRC), and the Michigan Downtown Association (MDA).

#### ***Design Goals & Objectives***

1. Enhance the overall appearance and functionality of downtown buildings and streetscapes.
2. Develop a downtown area that is unique, visually appealing, and well-organized.
3. Improve safety, traffic flow, and circulation.
4. Ensure there is ample and accessible parking for businesses, visitors, and residents.

#### ***Promotion Goals & Objectives***

1. Collaborate with local business support organizations (BSOs) to help grow businesses.
2. Enhance consumer awareness of downtown as a distinct area for shopping and conducting business.
3. Create joint merchandising and retail sales promotions to boost revenue.
4. Promote special events and seasonal activities in downtown.

#### ***Economic Restructuring Goals & Objectives***

1. Create a healthy and vibrant environment for an ideal retail and institutional mix.
2. Develop innovative redevelopment plans for underutilized properties.
3. Identify and eliminate uses or buildings that negatively affect downtown.

#### ***Board Goals and Objectives***

1. Conduct regular monthly meetings and special meetings in compliance with the Michigan Open Meetings Act, as well as informational sessions to share goals and progress updates.
2. Provide regular and relevant training opportunities for all board members.
3. Continuously update plans, goals, and strategies to enhance the DDA's future vision and success.

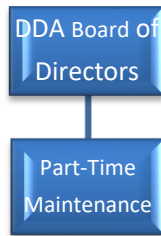
The State of Michigan enacted Act 57 of 2018, the Recodified Tax Increment Financing Act, effective January 1, 2019, which repealed Act 197 of 1975 and includes new reporting requirements for the DDA to the State of Michigan Department of Treasury.



The DDA has received a Macomb County Placemaking Mini Grant to install outdoor public art in the Children’s Garden, and plans to continue enhancing the garden. Additionally, the DDA was awarded a Revitalization and Placemaking (RAP) 2.0 grant to create the Civic Pointe Community Gathering Space in the parking lot behind the Eastpointe Memorial Library. This space will host various community events throughout the year, including concerts, art shows, educational events, and marketplaces in partnership with the library and other local organizations. Finally, the DDA successfully updated its Development and Tax Increment Finance (TIF) Plans, which now include improvements to the streetscape and programming within the district.

**STAFFING SUMMARY**

One part-time staff member is responsible for maintenance, litter removal, and maintaining regular and positive communication with downtown business owners.



**SUMMARY OF BUDGET CHANGES**

**Significant Notes – Compared to the 2024/25 Budget**

- No significant changes.

<b>FUNDING LEVEL SUMMARY</b>	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Revenues	\$168,796	\$161,127	\$134,920
Appropriations	\$141,980	\$116,907	\$131,904
Net Revenue / Expenditures	\$26,816	\$44,220	\$3,016

<b>PERFORMANCE INDICATORS</b>	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Property Acquisition or Sale	0	0	0
Façade Improvement Grants	1	3	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 2024/25 Budget***

The State’s standards changed and moved to an hourly payment for defense attorneys instead of an event-based approach. The State’s grant funding to accommodate this change nearly tripled what the city manages, beginning with FY25. This is reflected in FY26 as well.

**2023/24 PERFORMANCE OBJECTIVES**

1. To implement new standards and meet reporting requirements.

<b>FUNDING LEVEL SUMMARY</b>			
	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Revenue	\$692,347	\$1,565,295	\$1,904,000
Expenditures	\$692,347	\$1,565,295	\$1,904,000
Change in Fund Balance	\$ 0	\$ 0	\$ 0



**Drug Forfeiture Fund – 265:**

The Police Department Drug Forfeiture Fund receives its funding from the confiscation and seizure of money and/or property from persons arrested and convicted of drug crimes. All seized funds must be used for law enforcement purposes only and cannot be used to supplant the Police Department budget.

**SUMMARY OF BUDGET CHANGES**

*Significant Notes — Increase in Other Charges to allow for the purchase of crime scene analysis software and batch loading software for PenLink.*

<b>FUNDING LEVEL SUMMARY</b>			
	<b>2023/24 Actual</b>	<b>2024/25 Adopted</b>	<b>2025/26 Adopted</b>
Personnel Services	\$232,051	\$0	\$0
Supplies	\$4,29	\$9,300	\$9,150
Other Charges	\$6,928	\$7,500	\$23,000
Capital Outlay	\$46,905	\$25,600	\$20,300
Pension-OPEB	\$11,744	\$0	\$0
<b>Total</b>	<b>\$301,919</b>	<b>\$42,400</b>	<b>\$52,450</b>



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The mission of the Eastpointe Memorial Library is to provide all its residents with informational, educational, cultural, and recreational materials in various media, recognizing the community's wide diversity of tastes, interests, education, and cultural backgrounds.

To achieve this goal, the library has established the following key service objectives.

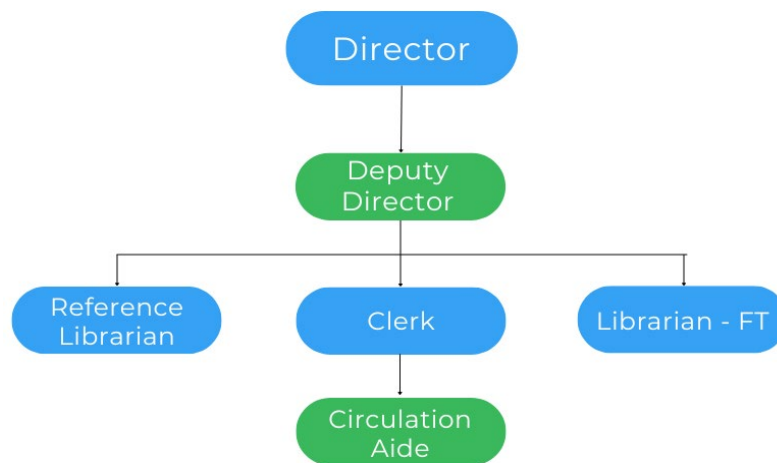
- To acquire and make available materials that meet the needs of all community members, enabling them to become well-informed, enjoy entertainment, enhance their leisure time, and stimulate their interest and pleasure in reading.
- To provide a welcoming atmosphere and prompt, friendly service to all patrons.
- To maintain a well-trained and highly capable staff that collaborates effectively to deliver quality programs and services.
- To serve as the community's "Third Place," a public space that encourages socialization and community engagement at no cost to our patrons.
- To promote our collections, programs, and services.
- To ensure that technology is accessible to the community.

As a member of the Suburban Library Cooperative, our library has access to the resources offered by twenty member libraries. Thanks to a reciprocal borrowing agreement, residents and taxpayers of Eastpointe are eligible to use these libraries. Additionally, both digital and physical information can be accessed through the Michigan Electronic Catalog (MeLCAT), which connects libraries throughout the state.

Programs available for all ages include book clubs, a summer reading club, storytimes, arts and crafts, speakers on various topics, cooking classes, and more.

**STAFFING SUMMARY**

- 1 Director
- 1 Deputy Director
- 1 Librarian - FT
- 2 Clerical
- 4 Reference Librarian (part-time)
- 7 Circulation Aide (part-time)



**SUMMARY OF BUDGET CHANGES**

**Significant Notes — Compared to 2024/25 Budget**

**Personnel Services** — Staffing levels were insufficient for the library's operating hours. Staffing goals for 2025/2026 include hiring one full-time Librarian and one part-time Librarian.

**Supplies** — The staff continues to purchase print materials, audio/visual resources, electronic items, downloadable books, music, and magazines. Additionally, there are plans to create a Maker Space for individuals interested in using creative technology at the Library.

**Building cost**—Upcoming significant expenses include installing solar panels on the building's roof and upgrading the Teen and Juvenile areas. The library will also invest in an automated locker system for use during off-hours. In the event of a power outage, the library will provide residents with a safe place to recharge their devices and find entertainment.



**2025/26 PERFORMANCE OBJECTIVES**

1. Provide adequate youth programming by hiring a full-time librarian.
2. Promote public library awareness through community outreach, advertising, and partnerships with local organizations.
3. Ensure staff are well-trained in using Maker Space technology to assist patrons better.

<b>FUNDING LEVEL SUMMARY</b>			
<b>Revenues</b>	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Taxes	\$1,082,691	\$1,169,135	\$1,183,796
Fines	\$ 43,001	\$27,000	\$ 27,000
State Aid	\$ 38,768	\$ 36,000	\$ 37,000
Other	\$ 48,382	\$ 26,000	\$ 27,500
<b>Total</b>	<b>\$1,212,842</b>	<b>\$1,258,135</b>	<b>\$ 1,275,296</b>

<b>FUNDING LEVEL SUMMARY</b>			
<b>Expenditures</b>	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Personnel Services	\$454,310	\$501,704	\$643,638
Pension – OPEB	\$273,186	\$330,749	\$142,496
Supplies	\$ 18,480	\$ 18,100	\$26,100
Other Services	\$155,880	\$189,480	\$217,894
Capital Outlay	\$60,361	\$ 182,000	\$ 203,000
<b>Total</b>	<b>\$962,217</b>	<b>\$1,222,033</b>	<b>\$1,233,128</b>



## Library

2025/26

<b>PERFORMANCE INDICATORS</b>	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
<b>Attendance</b>	50,817	60,000	62,000
Circulation:			
Physical Items	33,950	60,000	60,000
Electronic Resources:			
OverDrive and Hoopla (Downloadable books and audio visual)	6,032	8,000	10,000
Internet use (hours)	4,651	5,000	6,000
WiFi (unique users)	4,791	5,000	6,000
<b>Program attendance:</b>			
Children	333	500	800
Adult	1,400	1,500	1,600
<b>Current Card Holders</b>	12,139	13,000	14,000

The library will maintain records of material and building usage while also working to increase the number of patrons visiting us. We will achieve this by offering engaging programs and providing both electronic and print materials that appeal to our visitors. Additionally, we will actively promote our services, programs, and collections within the community.



**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 FY2025/26, there are two projects, estimated at \$150,000 each allocated to Eastpointe for the CDBG funding.

	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
CDBG Funding	\$150,000	\$300,000	\$300,000



## Brownfield Authority Debt

2025/26

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

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

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

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

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

<b>FUNDING LEVEL SUMMARY</b>			
	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Revenue	\$ 0	\$ 75,979	\$ 74,689
Debt Obligations	\$ 48,435	\$ 48,543	\$ 48,542
Debt Balance	\$231,649	\$186,688	\$141,053



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

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

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

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

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

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

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

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

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



## Chapter 20 Drain Debt

2025/26

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

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

Last year's budget reflected a slight increase in drain expenditures. This resulted in an increase in the necessary millage rate from 5.0 to 5.1.

<b>FUNDING LEVEL SUMMARY</b>			
	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Revenue	\$3,198,367	\$3,358,756	\$3,632,497
Drain Expenditures	\$2,862,244	\$3,016,599	\$3,209,465
Debt Expenditures	\$ 503,487	\$ 493,011	\$ 494,098
Change in Fund Balance	(\$ 167,364)	(\$ 150,854)	(\$ 71,066)



The Rubbish Collection and Disposal Fund is classified as an Enterprise Fund. The City provides rubbish, yard waste, and recycling collection and disposal services to all residential properties on a fee-for-service basis. Additionally, any condominium, apartment, or commercial property that is unable to arrange its own disposal services due to dumpster space limitations 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 the fiscal year 2023, the City entered into a five-year contract that began on July 1, 2023.

Collection is conducted using a 100% cart system. Recycling participation is voluntary and is also managed with a cart system. Over 60% of residents actively participate in recycling.

Furthermore, the City is a member of a five-city landfill consortium known as the South Macomb Disposal Authority. This authority oversees five closed landfills and is responsible for all post-closure and remediation expenses. The City’s fees include funds to cover its share of these landfill expenses, and it has successfully accumulated funds for future landfill closure costs.

**SUMMARY OF BUDGET CHANGES**

**Revenue is derived from the city’s user fees and late payment penalties.** The revenue billed remains unchanged since the number of properties served is constant. Investment income has increased to reflect higher earnings.

**Expenditures**—Contractual rubbish fees are \$15.56 a month. Expenditures for debris removal have been moved from the General Fund into the Rubbish Fund to tie the activity closer to the function.

**2025/26 PERFORMANCE OBJECTIVES**

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

<b>FUNDING LEVEL SUMMARY</b>			
	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Revenue	\$2,779,724	\$2,601,852	\$2,601,852
Rubbish Collection	\$2,140,752	\$2,300,018	\$2,278,733
Landfill Costs	\$217,349	\$298,000	\$295,000
Change in Fund Balance	\$360,333	\$3,834	(\$1,422)



The Water and Sewer Fund is classified as an Enterprise Fund. The city provides water and sewage services to all properties fee-for-service. The Finance and Administration Department establishes rates that cover operational costs, repairs, infrastructure maintenance, and system improvements. The City Council approves these rates before they are put into effect.

Water is sourced from the Great Lakes Water Authority (GLWA), which was established during the City of Detroit's bankruptcy proceedings. The city distributes this water to its customers through the local water distribution system.

Sewage is collected from residents and transported through the city's sewer network to a central collection facility. This facility, managed by the Southeast Macomb Sanitary District, handles transmission to the GLWA sewage treatment plant. The District is responsible for maintaining pump stations and retention basins and covers the expenses associated with sewage treatment. The city pays its portion of the District's expenses through a drain millage, as detailed in Chapter 20 of the Drain Debt Fund write-up.

The city has successfully installed an advanced metering system, which has proven to be an effective tool for detecting high water usage and tracking water loss early.

Personnel from the Department of Public Works and Services are responsible for maintaining fire hydrants, responding to service requests related to the water distribution system, repairing broken water mains, conducting valve exercises, and cleaning catch basins. Additionally, they inspect and oversee contractors during the replacement of water mains, coordinate cross-connection control, and monitor subcontractors involved in the repair of water service lines and sewer laterals.

**SUMMARY OF BUDGET CHANGES**

***Significant Notes — Compared to 2024/25***

**Revenue** — The water rates will be \$5.54 per unit, which is expected to generate approximately \$4.75 million to support water operations. The sewer rates will be \$9.62 per unit, likely generating around \$8.3 million for sewer operations. Overall, these rates reflect a combined increase of 3.1%.

Due to rising costs and declining water sales, the city is considering shifting a greater portion of the rates to a fixed charge, making them less dependent on volume sales.

It's important to note that the Ready-to-Serve charge will remain unchanged this year and is projected to generate nearly \$4.5 million to fund capital improvements.



**Expenditures** – With the implementation of the Great Lakes Water Authority (GLWA) in the Metro Detroit area, suburban communities have experienced significant increases in water rates over the last seven years. The city’s water contract was revised to reduce commitments during Peak Hour and Max Day periods. This change led to a decrease in both fixed and volume charges, helping to minimize the overall rate increase. Sewage fees are paid by the Southeast Macomb Sanitary District, which then passes those costs on to its member communities.

In 2021, the city entered into a contract to clean and televise its sanitary sewer system over a three-year period. We have now completed all three years of this project without identifying any system defects. However, we have found numerous service line connections that are disconnected from the city’s main line.

According to an administrative rule issued by the Michigan Department of Environment, Great Lakes and Energy (EGLE), water suppliers are required to completely replace all lead service lines. Full replacement means removing the entire lead service line on both public and private property, and the cost for this must be fully covered by the water supplier. It is prohibited to remove only part of a lead service line unless emergency repairs are necessary.

Based on available records, the city had 2,262 lead service lines. The revised Proposed Lead and Copper Rule Improvements (LCRI) mandated by the United States Environmental Protection Agency requires that all lead lines be replaced within ten years. With a generous earmark of ten million dollars from the state and the current Drinking Water Revolving Fund (DWRF) project, the city is scheduled to replace all remaining lead service lines in 2025.

**CAPITAL PROJECTS 2025/26 BUDGET**

- ❖ Water main and associated lead service line projects.
  - Water main replacement -DWRF replacement program – Phase 2 - \$2,731,810.
  - Water main replacement -9 Mile Road from Tuscany to Kelly Road - \$2,254,350.
  - Watermain replacement DWRF phase 1 payment - \$358,190.
- ❖ Sanitary sewer and associated projects.
  - Sewer rehabilitation – Districts 2 and 3 - \$885,000
  - Catch basin repair program - \$278,750.
  - 2012 CWSRF rehabilitation program annual payment - \$255,000.
  - Apply for clean water state revolving fund. (CWSRF)
  - Greenbrier pump station – pump 2 replacement - \$25,000
  - Sewer root treatment - \$40,000



❖ Capital purchases.

- 2025 F-350 pickup truck. MI DEAL - \$60,000.
- Security improvements in DPW yard (gate, fence, doors) -\$35,000
- 800 MHZ radios, handheld and truck mounted - \$30,000.
- Vehicle computers and tablets associated with software - \$25,000.
- DPW yard organization (Bin blocks, cement, shelving) - \$35,000

**2025/26 PERFORMANCE OBJECTIVES**

1. Prepare and mail the Annual Water Quality Report to all water customers in a timely manner. This report will inform them about the source of their water, the results of water quality tests, and other relevant information regarding safe drinking water.
2. Continue lead and copper sampling to meet the EGLE 90th percentile requirements.
3. Schedule the replacement of lead service lines using the allocated \$10 million from the ARP State earmark.
4. Inspect and clean all catch basins.
5. Implement a comprehensive assessment and maintenance program for fire hydrants.
6. Continue to uphold OSHA safety standards and provide cross-training for all employees.
7. Maintain ongoing training for all employees in the use of field management software.

<b>FUNDING LEVEL SUMMARY</b>			
	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Revenue	\$18,793,269	\$38,503,235	\$19,252,731
Purchased Water	\$1,769,792	\$1,864,728	\$1,988,680
Other Water	\$2,610,592	\$5,747,688	\$5,760,340
Sewage Treatment	\$6,865,244	\$6,882,490	\$7,226,617
Other Sewer	\$613,150	\$3,929,421	\$3,620,192
Water/Sewer Operations	\$17,023,477	\$36,638,507	\$17,264,051
Infrastructure Spending	\$9,696,905	\$25,991,619	\$6,803,100



## Water and Sewer

2025/26

<b>PERFORMANCE INDICATORS</b>	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Active water accounts	13,565	13,565	13,568
Residential/Commercial Sanitary Sewer Tap Connections	1	1	1
Residential/Commercial Water Taps	1	1	1
Check sewers	50	36	40
Water Meters/Beacon Installed – Residential/ Commercial	851	100	75
% Water loss	16.68	15.00	15.00
Watermain breaks	35	54	40
Water shutoffs	464	300	350
Water Turn On	226	59	85
Customers in the Service Line Assistance Program (S.L.A.P.)	5,788	5893	6500
Lateral lines replaced under S.L.A.P. (water/sewer)	22	25	30
Lead service lines replaced	399	972	50

The City operates a motor pool as an Internal Service Fund. This fund is responsible for purchasing motorized vehicles and equipment, which are then rented to other funds. The primary users of this service are the Major Streets, Local Streets, and Water/Sewer Funds.

This fund records expenditures related to the purchase, repair, maintenance, and fuel usage of motorized vehicles. Rental rates are based on the State of Michigan Schedule C rates, which are designed to cover costs for repairs, maintenance, storage, operations, and depreciation. Additionally, these rates help accumulate resources for future vehicle replacements.

The motor pool handles work on various vehicles, including those for the Department of Public Works (DPW), fire department vehicles, minor repairs on fire engines, and the police department's animal control vehicle. Expenditures related to fire and police vehicles are billed at actual costs.

**SUMMARY OF BUDGET CHANGES**

**Capital Projects 2025/26**

- DPW Improvements – Replace the hoist in bay two. \$24,000

**2025/26 PERFORMANCE OBJECTIVES**

- Continue accumulating resources to allow for the timely replacement of fleet vehicles.

<b>FUNDING LEVEL SUMMARY</b>			
	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Revenue	\$ 508,666	\$ 683,100	\$614,800
Expenditures	\$ 660,314	\$ 973,026	\$870,119
Change in Fund Balance	<b>(\$151,648)</b>	<b>(\$289,926)</b>	<b>(\$255,319)</b>



## Death Benefit

2025/26

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 accounting standards, going forward an actuarial report will be performed every year. The June 30, 2024 report reflected the Fund was 223.25% funded, with \$1,378,225 in assets and actuarial liabilities of \$617,338. 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 2024/25 Budget*

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

### 2024/25 PERFORMANCE OBJECTIVES

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

<b>FUNDING LEVEL SUMMARY</b>			
	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Revenue	\$159,783	\$ 80,000	\$100,000
Other Charges	\$ 8,188	\$ 73,500	\$ 88,500
Change in Fund Balance	\$151,595	\$ 6,500	\$ 11,500



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

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

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

During FY17 our first duty disability retirement occurred which was less than 50% of their final average compensation. The budget reflects this known payment, plus additional expenditures for any new eventualities.

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

In fiscal year 2016, the city transferred \$100,000 into a separate fund to cover any benefits that cannot be provided by MERS. The balance of these funds were \$66,738 as of June 30, 2024. These funds are reported as a part of “General Government” in certain financial reports, however are tracked and budgeted separately.

<b>FUNDING LEVEL SUMMARY</b>			
	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Revenue	\$ 854	\$ 200	\$ 300
Pension Benefits	\$ 4,999	\$ 11,000	\$ 11,000
Change in Fund Balance	(\$ 4,145)	(\$ 10,800)	(\$ 10,800)



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

With the implementation of GASB 74 requirements, an actuarial report is required every year. The report of June 30, 2024 compared to June 30, 2023 shows the Fund was 50.96% funded, up from 44.56%, with \$9,885,140 in assets, down from \$10,271,976 due to the buyouts and the City's Actuarially Determined Contribution is \$809,018, down from \$1,096,508 last year and \$2,372,485 three years ago. The City makes an annual contribution based on budgeted retiree health care costs (pay-as-you-go) or ADC, whichever is higher. This year's contribution will equal retiree health care costs.

The city moved Medicare eligible retirees to a Medicare Advantage plan at the beginning of 2015. In 2016 the city offered voluntary buyouts of the retiree healthcare benefit to non-union employees. This offer was taken by 2/3 of those offered, with the final eligible employee retiring in FY21. In FY21 a healthcare buyout was offered to clerical and laborer union members and all but 2 accepted the offer. In FY23 the city offered healthcare buyouts to the fire union and all but three took it. In FY24 the city offered healthcare buyouts to the Police Command union and all but two took it. The impact of these are seen in the city's funded level and declining liability.

The city moved current retirees to a common coverage effective January 2022. The impact of these changes was reflected in the June 30, 2022 actuarial report with a reduction in liability of over \$12 million. The city will continue to explore ways to reduce or eliminate unfunded OPEB liabilities which currently stand at \$9.5 million.

With additional funds being made available for investment purposes, the investment income had been increasing. FY24 saw a significant investment increase. A cautionary approach has been taken for budgeting, as the current market results have been somewhat volatile and positive returns may not be sustainable over the long-term.

### SUMMARY OF BUDGET CHANGES

#### *Significant Notes — Compared to 2024/25 Budget*

**Revenue** — Revenue is mainly derived from the city's contribution of \$1,626,465, which is based on the City's retiree health care costs. Additional revenue comes from investment income, budgeted at \$202,000. This is comparable to the FY24 budget, reflecting caution over high markets results.

**OPEB** — OPEB expenditures reflect estimated annual premiums for covered retirees. The budget assumes a 4% increase in Medicare Supplemental and a 2% increase in non-Medicare premium costs for six months of the fiscal year. Additionally, the voluntary program for employees to opt-out from the city's post-employment healthcare and move to an HSA contribution has been implemented, with budgeted costs of \$37,852.

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



**2025/26 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.

<b>FUNDING LEVEL SUMMARY</b>			
	<b>2023/24 Actual</b>	<b>2024/25 Budget</b>	<b>2025/26 Adopted</b>
Revenue	\$2,573,966	\$1,856,903	\$1,828,465
OPEB	\$2,931,940	\$1,695,364	\$1,664,317
Other Charges	\$ 28,862	\$ 27,000	\$ 27,000
Change in Fund Balance	<b>(\$ 386,836)</b>	\$ 134,539	\$ 137,148

**CITY OF EASTPOINTE  
FY26 ADOPTED BUDGET**

CATEGORIES	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 ADOPTED BUDGET
<b>Fund 101 - GENERAL</b>			
<b>REVENUES</b>			
TAXES	11,158,687	11,913,941	12,084,671
SMORSA	7,652,868	7,961,219	8,527,786
STATE/FEDERAL GRANTS	11,117,909	5,343,660	5,046,039
COURT FINES & FEES	1,479,976	1,560,724	1,530,724
LICENSE/PERMITS/CHARGES	1,910,959	1,959,438	1,982,057
INTEREST & RENTS	1,477,251	535,000	410,000
OTHER REVENUE	536,419	374,705	253,500
TRANSFER IN	0	0	0
<b>TOTAL ESTIMATED REVENUES</b>	<b>35,334,069</b>	<b>29,648,687</b>	<b>29,834,777</b>
<b>APPROPRIATIONS</b>			
PERSONNEL SERVICES	29,836	34,448	34,448
SUPPLIES	4,093	6,500	4,500
OTHER SERVICE & CHARGE	39,483	35,225	36,655
<b>Dept 101-CITY COUNCIL</b>	<b>73,412</b>	<b>76,173</b>	<b>75,603</b>
PERSONNEL SERVICES	489,635	552,503	588,031
SUPPLIES	3,648	6,500	6,500
OTHER SERVICE & CHARGE	18,612	29,590	26,290
CAPITAL OUTLAY	0	0	0
<b>Dept 172-CITY MANAGER</b>	<b>511,895</b>	<b>588,593</b>	<b>620,821</b>
PERSONNEL SERVICES	591,276	670,235	706,602
SUPPLIES	21,508	33,000	21,700
OTHER SERVICE & CHARGE	145,518	146,878	156,945
CAPITAL OUTLAY	1,850	2,200	3,200
<b>Dept 191-FINANCE</b>	<b>760,152</b>	<b>852,313</b>	<b>888,447</b>
PERSONNEL SERVICES	169,036	154,264	171,099
SUPPLIES	4,592	6,200	6,300
OTHER SERVICE & CHARGE	19,782	22,700	28,500
CAPITAL OUTLAY	0	1,200	200
<b>Dept 215-CLERK</b>	<b>193,410</b>	<b>184,364</b>	<b>206,099</b>
OTHER SERVICE & CHARGE	274,086	270,750	272,050
CAPITAL OUTLAY	8,796	125,000	50,000
<b>Dept 228-INFORMATION TECHNOLOGY</b>	<b>282,882</b>	<b>395,750</b>	<b>322,050</b>
OTHER SERVICE & CHARGE	19,882	15,600	18,600

**CITY OF EASTPOINTE  
FY26 ADOPTED BUDGET**

CATEGORIES	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 ADOPTED BUDGET
<b>Dept 253-TREASURER</b>	<b>19,882</b>	<b>15,600</b>	<b>18,600</b>
SUPPLIES	8,948	6,540	10,000
OTHER SERVICE & CHARGE	292,863	313,454	295,839
<b>Dept 257-ASSESSOR</b>	<b>301,811</b>	<b>319,994</b>	<b>305,839</b>
PERSONNEL SERVICES	0	0	0
SUPPLIES	2,790	4,300	5,000
<b>Dept 261-AUDIO VISUAL</b>	<b>2,790</b>	<b>4,300</b>	<b>5,000</b>
PERSONNEL SERVICES	289,188	308,228	134,645
SUPPLIES	53,351	38,200	6,200
OTHER SERVICE & CHARGE	33,210	25,900	13,200
PENSION-OPEB	450	0	0
<b>Dept 262-ELECTIONS</b>	<b>376,199</b>	<b>372,328</b>	<b>154,045</b>
OTHER SERVICE & CHARGE	730	0	0
<b>Dept 263-ELECTIONS RCV</b>	<b>730</b>	<b>0</b>	<b>0</b>
OTHER SERVICE & CHARGE	336,265	323,000	278,000
<b>Dept 266-LAW / ATTORNEY</b>	<b>336,265</b>	<b>323,000</b>	<b>278,000</b>
SUPPLIES	13,318	15,000	15,000
<b>Dept 269-CIVIL SERVICE</b>	<b>13,318</b>	<b>15,000</b>	<b>15,000</b>
PERSONNEL SERVICES	89,206	91,936	119,167
OTHER SERVICE & CHARGE	60,936	111,500	95,400
<b>Dept 270-PERSONNEL DEPARTMENT</b>	<b>150,142</b>	<b>203,436</b>	<b>214,567</b>
PERSONNEL SERVICES	2,619	28,980	37,924
SUPPLIES	3,008	7,100	8,500
OTHER SERVICE & CHARGE	314,360	364,900	282,340
PENSION-OPEB	7,009,994	1,029,303	608,530
CAPITAL OUTLAY	19,814	35,000	16,500
DEBT SERVICE	290,275	288,781	287,188
<b>Dept 271-CITY HALL / CITYWIDE</b>	<b>7,640,070</b>	<b>1,754,064</b>	<b>1,240,982</b>
PERSONNEL SERVICES	7,716	20,477	23,721
OTHER SERVICE & CHARGE	18,584	31,700	33,485
PENSION-OPEB	309,696	323,598	330,670
<b>Dept 273-INSURANCE</b>	<b>335,996</b>	<b>375,775</b>	<b>387,876</b>

**CITY OF EASTPOINTE  
FY26 ADOPTED BUDGET**

CATEGORIES	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 ADOPTED BUDGET
PERSONNEL SERVICES	1,373,942	1,425,807	1,580,817
SUPPLIES	66,628	48,821	49,700
OTHER SERVICE & CHARGE	241,662	277,158	247,008
PENSION-OPEB	5,874	2,860	3,120
CAPITAL OUTLAY	75,428	53,322	5,000
<b>Dept 286-38TH DISTRICT COURT</b>	<b>1,763,534</b>	<b>1,807,968</b>	<b>1,885,645</b>
PERSONNEL SERVICES	6,557,809	7,647,422	7,870,576
SUPPLIES	142,361	147,475	161,600
OTHER SERVICE & CHARGE	1,455,879	1,962,563	1,979,475
PENSION-OPEB	3,646,121	3,195,373	3,423,845
CAPITAL OUTLAY	531,231	382,500	144,700
<b>Dept 301-POLICE</b>	<b>12,333,401</b>	<b>13,335,333</b>	<b>13,580,196</b>
PERSONNEL SERVICES	3,056,522	3,893,140	4,066,959
SUPPLIES	194,842	188,095	192,575
OTHER SERVICE & CHARGE	462,019	565,611	576,343
PENSION-OPEB	2,092,567	1,784,958	1,944,812
CAPITAL OUTLAY	169,043	193,300	54,000
<b>Dept 336-FIRE DEPARTMENT</b>	<b>5,974,993</b>	<b>6,625,104</b>	<b>6,834,689</b>
PERSONNEL SERVICES	134,127	181,953	191,356
SUPPLIES	8,301	13,000	13,000
OTHER SERVICE & CHARGE	381,332	215,941	74,374
PENSION-OPEB	1,845	2,806	3,075
CAPITAL OUTLAY	3,887	1,000	1,000
<b>Dept 371-BUILDING INSPECTION DEPARTMENT</b>	<b>529,492</b>	<b>414,700</b>	<b>282,805</b>
PERSONNEL SERVICES	121,667	200,665	289,861
SUPPLIES	10,593	9,500	6,250
OTHER SERVICE & CHARGE	540,073	139,427	13,667
<b>Dept 372-RENTAL INSPECTION PROGRAM</b>	<b>672,333</b>	<b>349,592</b>	<b>309,778</b>
PERSONNEL SERVICES	83,764	189,153	204,489
SUPPLIES	20,998	21,050	19,000
OTHER SERVICE & CHARGE	34,915	63,650	38,450
CAPITAL OUTLAY	7,244	500	1,200
<b>Dept 430-DOG WARDEN</b>	<b>146,921</b>	<b>274,353</b>	<b>263,139</b>
PERSONNEL SERVICES	0	21,530	0
SUPPLIES	614	100	500
OTHER SERVICE & CHARGE	77,006	79,250	110,500

**CITY OF EASTPOINTE  
FY26 ADOPTED BUDGET**

CATEGORIES	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 ADOPTED BUDGET
<b>Dept 701-PLANNING</b>	<b>77,620</b>	<b>100,880</b>	<b>111,000</b>
PERSONNEL SERVICES	96,828	102,846	103,618
OTHER SERVICE & CHARGE	12,216	1,969	4,370
<b>Dept 728-ECONOMIC DEVELOPMENT</b>	<b>109,044</b>	<b>104,815</b>	<b>107,988</b>
OTHER SERVICE & CHARGE	0	35,000	35,000
<b>Dept 730-HOME DEMOLITION</b>	<b>0</b>	<b>35,000</b>	<b>35,000</b>
PERSONNEL SERVICES	64,987	244,381	230,685
SUPPLIES	7,796	13,000	9,850
OTHER SERVICE & CHARGE	255,744	270,551	305,351
<b>Dept 732-BLIGHT REMOVAL</b>	<b>328,527</b>	<b>527,932</b>	<b>545,886</b>
PERSONNEL SERVICES	173,215	138,126	214,995
SUPPLIES	13,482	18,500	18,000
OTHER SERVICE & CHARGE	560,525	689,900	844,500
PENSION-OPEB	185	0	0
CAPITAL OUTLAY	41,652	253,000	135,000
<b>Dept 770-PARKS</b>	<b>789,059</b>	<b>1,099,526</b>	<b>1,212,495</b>
PERSONNEL SERVICES	16,260	19,516	55,748
OTHER SERVICE & CHARGE	8,079	39,000	8,500
PENSION-OPEB	61	0	0
<b>Dept 806-SPECIAL EVENTS</b>	<b>24,400</b>	<b>58,516</b>	<b>64,248</b>
<b>TOTAL APPROPRIATIONS</b>	<b>33,748,278</b>	<b>30,214,409</b>	<b>29,965,798</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 101</b>	<b>1,585,791</b>	<b>(565,722)</b>	<b>(131,021)</b>

**CITY OF EASTPOINTE  
FY26 ADOPTED BUDGET**

CATEGORIES	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 ADOPTED BUDGET
<b>Fund 202 - MAJOR STREETS</b>			
STATE GRANTS	3,088,686	2,916,059	3,100,604
INTEREST & RENTS	142,639	60,000	55,000
OTHER REVENUE	1,174	0	0
<b>TOTAL ESTIMATED REVENUES</b>	<b>3,232,499</b>	<b>2,976,059</b>	<b>3,155,604</b>
PERSONNEL SERVICES	219,205	236,059	253,759
PENSION-OPEB	1,243	0	0
SUPPLIES	52,802	116,000	150,000
OTHER SERVICE & CHARGE	194,463	234,200	285,000
CAPITAL OUTLAY	1,802,863	3,205,201	4,256,213
TRANSFER OUT	1,390,793	1,379,000	1,450,000
<b>TOTAL APPROPRIATIONS</b>	<b>3,661,369</b>	<b>5,170,460</b>	<b>6,394,972</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 202</b>	<b>(428,870)</b>	<b>(2,194,401)</b>	<b>(3,239,368)</b>
<b>Fund 203 - LOCAL STREETS</b>			
STATE GRANTS	1,110,224	1,072,578	1,100,000
INTEREST & RENTS	130,717	30,000	30,000
OTHER REVENUE	18	0	0
TRANSFER IN	1,390,793	1,379,000	1,450,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>2,631,752</b>	<b>2,481,578</b>	<b>2,580,000</b>
PERSONNEL SERVICES	195,674	298,333	258,666
PENSION-OPEB	1,516	0	0
SUPPLIES	10,666	20,000	45,000
OTHER SERVICE & CHARGE	125,444	288,500	278,500
CAPITAL OUTLAY	2,990,611	3,341,974	2,431,950
<b>TOTAL APPROPRIATIONS</b>	<b>3,323,911</b>	<b>3,948,807</b>	<b>3,014,116</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 203</b>	<b>(692,159)</b>	<b>(1,467,229)</b>	<b>(434,116)</b>

**CITY OF EASTPOINTE  
FY26 ADOPTED BUDGET**

CATEGORIES	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 ADOPTED BUDGET
<b>Fund 219 - STREET LIGHTING FUND</b>			
TAXES-SPECIAL ASSESSMENTS	569,218	572,721	572,721
<b>TOTAL ESTIMATED REVENUES</b>	<b>569,218</b>	<b>572,721</b>	<b>572,721</b>
OTHER SERVICE & CHARGE	429,117	496,186	530,900
CAPITAL OUTLAY	77,494	120,000	200,000
<b>TOTAL APPROPRIATIONS</b>	<b>506,611</b>	<b>616,186</b>	<b>730,900</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 219</b>	<b>62,607</b>	<b>(43,465)</b>	<b>(158,179)</b>
<b>Fund 248 - DDA</b>			
INTEREST & RENTS	15,053	11,000	4,500
OTHER REVENUE	12,309	6,000	1,000
TAXES	141,434	144,127	129,420
<b>TOTAL ESTIMATED REVENUES</b>	<b>168,796</b>	<b>161,127</b>	<b>134,920</b>
PERSONNEL SERVICES	1,589	28,107	31,973
SUPPLIES	1,855	1,750	1,500
OTHER SERVICE & CHARGE	138,536	87,050	99,800
<b>TOTAL APPROPRIATIONS</b>	<b>141,980</b>	<b>116,907</b>	<b>133,273</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 248</b>	<b>26,816</b>	<b>44,220</b>	<b>1,647</b>
<b>Fund 260 - INDIGENT DEFENSE FUND</b>			
STATE GRANTS	687,352	1,562,795	1,900,000
INTEREST & RENTS	4,995	2,500	4,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>692,347</b>	<b>1,565,295</b>	<b>1,904,000</b>
PERSONNEL SERVICES	8,397	32,295	0
SUPPLIES	0	500	0
OTHER SERVICE & CHARGE	683,950	1,532,500	1,904,000
<b>TOTAL APPROPRIATIONS</b>	<b>692,347</b>	<b>1,565,295</b>	<b>1,904,000</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 260</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CITY OF EASTPOINTE  
FY26 ADOPTED BUDGET**

CATEGORIES	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 ADOPTED BUDGET
<b>Fund 262 - FEDERAL FORFEITURES</b>			
FEDERAL FORFEITURES	0	10,000	10,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>
OTHER SERVICE & CHARGE	0	10,000	10,000
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 262</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund 265 - DRUG FORFIETURE</b>			
INTEREST & RENTS	1,871	1,000	500
OTHER REVENUE	16,925	0	0
FINES & FORFEITS	0	50,000	30,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>18,796</b>	<b>51,000</b>	<b>30,500</b>
PERSONNEL SERVICES	233,570	0	0
PENSION-OPEB	11,744	0	0
SUPPLIES	10,796	9,300	9,150
OTHER SERVICE & CHARGE	8,633	7,500	23,000
CAPITAL OUTLAY	46,905	25,600	20,300
<b>TOTAL APPROPRIATIONS</b>	<b>311,648</b>	<b>42,400</b>	<b>52,450</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 265</b>	<b>(292,852)</b>	<b>8,600</b>	<b>(21,950)</b>
<b>Fund 271 - LIBRARY</b>			
TAXES	1,082,691	1,169,135	1,183,796
STATE GRANTS	38,768	36,000	37,000
FINES & FORFEITS	43,001	27,000	27,000
INTEREST & RENTS	46,644	25,000	25,000
CHARGES FOR SERVICE	1,738	1,000	2,500
<b>TOTAL ESTIMATED REVENUES</b>	<b>1,212,842</b>	<b>1,258,135</b>	<b>1,275,296</b>
PERSONNEL SERVICES	454,310	501,704	641,911
PENSION-OPEB	273,186	330,749	142,496
SUPPLIES	18,480	18,100	26,100
OTHER SERVICE & CHARGE	155,880	189,480	217,894
CAPITAL OUTLAY	60,361	182,000	203,000
<b>TOTAL APPROPRIATIONS</b>	<b>962,217</b>	<b>1,222,033</b>	<b>1,231,401</b>

**CITY OF EASTPOINTE  
FY26 ADOPTED BUDGET**

CATEGORIES	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 ADOPTED BUDGET
<b>NET OF REVENUES/APPROPRIATIONS - FUND 271</b>	<b>250,625</b>	<b>36,102</b>	<b>43,895</b>
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<b>Fund 275 - COMMUNITY DEVELOPMENT BLOCK GRANT</b>			
FEDERAL GRANTS	150,000	300,000	300,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>150,000</b>	<b>300,000</b>	<b>300,000</b>
CAPITAL OUTLAY	150,000	300,000	300,000
<b>TOTAL APPROPRIATIONS</b>	<b>150,000</b>	<b>300,000</b>	<b>300,000</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 275</b>	<b>0</b>	<b>0</b>	<b>0</b>
<hr/>			
<b>Fund 397 - BROWNFIELD REDEVELOPMENT-9/KELLY</b>			
TAXES	0	75,979	74,689
<b>TOTAL ESTIMATED REVENUES</b>	<b>0</b>	<b>75,979</b>	<b>74,689</b>
DEBT SERVICE	48,435	48,543	48,542
<b>TOTAL APPROPRIATIONS</b>	<b>48,435</b>	<b>48,543</b>	<b>48,542</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 397</b>	<b>(48,435)</b>	<b>27,436</b>	<b>26,147</b>
<hr/>			
<b>Fund 405 - TAX REVERSION FUND</b>			
OTHER REVENUE	24,807	50,000	50,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>24,807</b>	<b>50,000</b>	<b>50,000</b>
OTHER SERVICE & CHARGE	3,366	0	0
CAPITAL OUTLAY	29,369	50,000	50,000
<b>TOTAL APPROPRIATIONS</b>	<b>32,735</b>	<b>50,000</b>	<b>50,000</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 405</b>	<b>(7,928)</b>	<b>0</b>	<b>0</b>
<hr/>			
<b>Fund 436 - COURT BUILDING FUND</b>			
INTEREST & RENTS	2,094	0	5,300
COURT FINES & FEES	95,617	85,000	120,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>97,711</b>	<b>85,000</b>	<b>125,300</b>
CAPITAL OUTLAY	359	10,000	10,000
<b>TOTAL APPROPRIATIONS</b>	<b>359</b>	<b>10,000</b>	<b>10,000</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 436</b>	<b>97,352</b>	<b>75,000</b>	<b>115,300</b>

**CITY OF EASTPOINTE  
FY26 ADOPTED BUDGET**

CATEGORIES	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 ADOPTED BUDGET
<b>Fund 517 - GARBAGE COLLECTION AND LANDFILL</b>			
CHARGES FOR SERVICE	2,600,772	2,459,352	2,474,352
CODE ENFORCEMENT	42,568	60,000	45,000
INTEREST & RENTS	136,384	82,500	82,500
<b>TOTAL ESTIMATED REVENUES</b>	<b>2,779,724</b>	<b>2,601,852</b>	<b>2,601,852</b>
PERSONNEL SERVICES	61,133	84,304	74,694
PENSION-OPEB	157	0	0
OTHER SERVICE & CHARGE	2,348,485	2,513,714	2,528,580
CAPITAL OUTLAY	9,616	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>2,419,391</b>	<b>2,598,018</b>	<b>2,603,274</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 517</b>	<b>360,333</b>	<b>3,834</b>	<b>(1,422)</b>
<b>Fund 592 - WATER SEWER</b>			
CHARGES FOR SERVICE	18,023,046	18,778,485	19,127,731
STATE GRANTS	10,000	19,599,750	0
INTEREST & RENTS	256,239	120,000	120,000
OTHER REVENUE	497	5,000	5,000
TRANSFER IN	503,487	0	0
<b>TOTAL ESTIMATED REVENUES</b>	<b>18,793,269</b>	<b>38,503,235</b>	<b>19,252,731</b>
PERSONNEL SERVICES	1,107,969	1,333,375	1,492,719
PENSION-OPEB	(2,637,281)	749,258	466,422
SUPPLIES	137,753	403,500	355,500
OTHER SERVICE & CHARGE	10,940,390	11,892,334	12,083,183
CAPITAL OUTLAY	2,120,378	3,427,993	3,580,015
DEBT SERVICE	189,567	617,867	617,990
<b>TOTAL APPROPRIATIONS</b>	<b>11,858,776</b>	<b>18,424,327</b>	<b>18,595,829</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 592</b>	<b>6,934,493</b>	<b>20,078,908</b>	<b>656,902</b>

**CITY OF EASTPOINTE  
FY26 ADOPTED BUDGET**

CATEGORIES	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 ADOPTED BUDGET
<b>Fund 661 - MOTOR POOL</b>			
INTEREST & RENTS	506,756	683,100	614,800
OTHER REVENUE	1,910	0	0
<b>TOTAL ESTIMATED REVENUES</b>	<b>508,666</b>	<b>683,100</b>	<b>614,800</b>
PERSONNEL SERVICES	251,965	394,579	332,173
PENSION-OPEB	(25,089)	0	0
SUPPLIES	158,799	223,100	222,600
OTHER SERVICE & CHARGE	97,950	128,700	143,900
CAPITAL OUTLAY	176,689	226,647	171,446
<b>TOTAL APPROPRIATIONS</b>	<b>660,314</b>	<b>973,026</b>	<b>870,119</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 661</b>	<b>(151,648)</b>	<b>(289,926)</b>	<b>(255,319)</b>
<b>Fund 710 - 38TH DISTRICT COURT CUSTODIAL FUND</b>			
COURT FINES AND FEES	525,559	0	0
<b>TOTAL ESTIMATED REVENUES</b>	<b>525,559</b>	<b>0</b>	<b>0</b>
OTHER SERVICE & CHARGE	525,559	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>525,559</b>	<b>0</b>	<b>0</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 710</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund 728 - DEATH BENEFIT FUND</b>			
INTEREST & RENTS	159,783	80,000	100,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>159,783</b>	<b>80,000</b>	<b>100,000</b>
PENSION-OPEB	5,000	70,000	85,000
OTHER SERVICE & CHARGE	3,188	3,500	3,500
<b>TOTAL APPROPRIATIONS</b>	<b>8,188</b>	<b>73,500</b>	<b>88,500</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 728</b>	<b>151,595</b>	<b>6,500</b>	<b>11,500</b>

**CITY OF EASTPOINTE  
FY26 ADOPTED BUDGET**

CATEGORIES	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 ADOPTED BUDGET
<b>Fund 733 - PENSION SUPPLEMENTAL</b>			
INTEREST & RENTS	854	200	300
<b>TOTAL ESTIMATED REVENUES</b>	<b>854</b>	<b>200</b>	<b>300</b>
PENSION-OPEB	4,999	11,000	11,000
<b>TOTAL APPROPRIATIONS</b>	<b>4,999</b>	<b>11,000</b>	<b>11,000</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 733</b>	<b>(4,145)</b>	<b>(10,800)</b>	<b>(10,700)</b>
<b>Fund 736 - HEALTH CARE ACCUMULATION FUND</b>			
INTEREST & RENTS	897,377	202,000	202,000
CONTRIBUTE LOCAL UNITS	1,676,589	1,654,903	1,626,465
<b>TOTAL ESTIMATED REVENUES</b>	<b>2,573,966</b>	<b>1,856,903</b>	<b>1,828,465</b>
PERSONNEL SERVICES	2,931,940	1,695,364	1,664,317
OTHER SERVICE & CHARGE	28,862	27,000	27,000
<b>TOTAL APPROPRIATIONS</b>	<b>2,960,802</b>	<b>1,722,364</b>	<b>1,691,317</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 736</b>	<b>(386,836)</b>	<b>134,539</b>	<b>137,148</b>
<b>Fund 785 - DESIGNATED CONTRIBUTIONS</b>			
OTHER REVENUE	1,180	25,000	25,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>1,180</b>	<b>25,000</b>	<b>25,000</b>
SUPPLIES	317	24,000	24,000
<b>TOTAL APPROPRIATIONS</b>	<b>317</b>	<b>24,000</b>	<b>24,000</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 785</b>	<b>863</b>	<b>1,000</b>	<b>1,000</b>
<b>Fund 794 - MEMORIAL LIBRARY TRUST FUND</b>			
INTEREST & RENTS	14	0	0
<b>TOTAL ESTIMATED REVENUES</b>	<b>14</b>	<b>0</b>	<b>0</b>
CAPITAL OUTLAY	6,810	393	0
<b>TOTAL APPROPRIATIONS</b>	<b>6,810</b>	<b>393</b>	<b>0</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 794</b>	<b>(6,796)</b>	<b>(393)</b>	<b>0</b>

**CITY OF EASTPOINTE  
FY26 ADOPTED BUDGET**

CATEGORIES	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 ADOPTED BUDGET
<b>Fund 809 - CAPITAL IMPROVEMENT</b>			
INTEREST & RENTS	10	0	0
CHARGES FOR SERVICE	30,555	450,000	450,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>30,565</b>	<b>450,000</b>	<b>450,000</b>
PERSONNEL SERVICES	185	12,265	12,265
SUPPLIES	1,207	2,000	2,000
OTHER SERVICE & CHARGE	18,105	8,000	8,000
CAPITAL OUTLAY	0	425,000	425,000
<b>TOTAL APPROPRIATIONS</b>	<b>19,497</b>	<b>447,265</b>	<b>447,265</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 809</b>	<b>11,068</b>	<b>2,735</b>	<b>2,735</b>
<b>Fund 851 - CHAP 20 DRAIN MAINTENANCE FUND</b>			
STATE GRANTS	32,029	32,000	25,000
INTEREST & RENTS	41,746	26,000	30,000
TAXES	3,124,592	3,300,756	3,577,497
<b>TOTAL ESTIMATED REVENUES</b>	<b>3,198,367</b>	<b>3,358,756</b>	<b>3,632,497</b>
OTHER SERVICE & CHARGE	2,862,244	3,016,599	3,209,465
TRANSFER OUT	503,487	0	0
DEBT SERVICE	0	493,011	494,098
<b>TOTAL APPROPRIATIONS</b>	<b>3,365,731</b>	<b>3,509,610</b>	<b>3,703,563</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 851</b>	<b>(167,364)</b>	<b>(150,854)</b>	<b>(71,066)</b>

**SECTION VI:  
CONSOLIDATED  
FINANCIAL SCHEDULE**



## Consolidated Financials

2025/26

<b>FY26 BUDGET</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>CHANGE IN FUND BALANCE</b>
GENERAL FUND	\$29,834,777	\$29,934,798	(\$100,021)
MAJOR STREETS	\$3,155,604	\$6,394,972	(\$3,239,368)
LOCAL STREETS	\$2,580,000	\$3,014,116	(\$434,116)
LIBRARY	\$1,275,296	\$1,231,401	\$43,895
RUBBISH	\$2,601,852	\$2,603,274	(\$1,422)
WATER/SEWER	\$19,252,731	\$18,595,829	\$656,902
OTHER	\$7,764,507	\$8,126,839	(\$223,384)
<b>TOTAL</b>	<b>\$66,464,767</b>	<b>\$69,901,229</b>	<b>(\$3,297,514)</b>

Excludes Component Units, Pension, OPEB and Trust Funds

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

**GENERAL FUND  
5 YEAR BUDGET FORECAST**

	Actual	Actual	Actual	Actual	Budget	Forecast				
	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
<b>GENERAL FUND REVENUES</b>										
Taxes	9,751,408	9,942,174	10,345,428	11,158,687	11,913,941	12,084,671	12,446,581	12,819,349	13,203,299	13,598,768
SMORSA	6,877,375	6,793,119	7,215,523	7,652,868	7,961,219	8,527,786	8,783,620	9,047,128	9,318,542	9,598,098
State/Federal	5,493,041	5,278,111	8,783,621	11,121,974	5,343,660	5,046,039	5,196,280	5,351,029	5,510,419	5,674,592
Licenses & Permits	965,214	1,330,258	1,414,723	1,219,830	1,310,000	1,305,000	1,342,650	1,381,430	1,421,372	1,462,514
Fines/Fees/Charges for Services	1,483,050	2,517,035	2,323,804	1,836,158	1,892,662	1,910,281	1,894,553	1,897,923	1,901,394	1,904,969
Interest & Rent	134,588	(84,390)	332,692	883,213	435,000	310,000	310,000	310,000	310,000	310,000
Other Revs	71,158	389,771	338,664	1,461,339	792,205	651,000	651,000	651,000	651,000	651,000
Transfer In	0	0	0	0	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0	0	0	0	0
<b>TOTAL GENERAL FUND REVENUES</b>	<b>24,775,834</b>	<b>26,166,078</b>	<b>30,754,455</b>	<b>35,334,069</b>	<b>29,648,687</b>	<b>29,834,777</b>	<b>30,624,684</b>	<b>31,457,857</b>	<b>32,316,026</b>	<b>33,199,940</b>
<b>GENERAL FUND EXPENDITURES</b>										
General Gov	5,524,562	6,065,361	6,093,687	12,581,257	7,104,692	6,434,070	6,591,110	6,746,983	6,907,113	7,071,625
Police & Fire	17,271,914	16,592,957	18,308,504	18,455,315	20,234,790	20,678,024	21,227,303	21,792,350	22,373,631	22,971,625
Other Public Safety	1,252,701	1,375,325	1,669,139	1,607,972	1,428,104	1,284,469	1,311,613	1,339,458	1,368,023	1,397,329
Rec & Culture	1,022,376	761,125	951,541	813,459	1,158,042	1,276,743	1,378,775	1,396,140	1,413,846	1,431,902
Debt Payments	293,491	287,573	286,774	290,275	288,781	287,188	1,138,781	1,138,781	1,138,781	1,138,781
Transfer Out	0	0	3,371,351	0	0	0	0	0	0	0
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>25,365,044</b>	<b>25,082,341</b>	<b>30,680,996</b>	<b>33,748,278</b>	<b>30,214,409</b>	<b>29,960,494</b>	<b>31,647,582</b>	<b>32,413,712</b>	<b>33,201,394</b>	<b>34,011,261</b>
<b>NET OF REVENUES/APPROPRIATIONS</b>	<b>(589,210)</b>	<b>1,083,737</b>	<b>73,459</b>	<b>1,585,791</b>	<b>(565,722)</b>	<b>(125,717)</b>	<b>(1,022,899)</b>	<b>(955,855)</b>	<b>(885,368)</b>	<b>(811,321)</b>
<b>BEGINNING FUND BALANCE</b>	<b>12,779,630</b>	<b>12,190,420</b>	<b>13,274,157</b>	<b>13,347,616</b>	<b>14,933,407</b>	<b>14,367,685</b>	<b>14,241,968</b>	<b>13,219,069</b>	<b>12,263,215</b>	<b>11,377,847</b>
<b>ENDING FUND BALANCE</b>	<b>12,190,420</b>	<b>13,274,157</b>	<b>13,347,616</b>	<b>14,933,407</b>	<b>14,367,685</b>	<b>14,241,968</b>	<b>13,219,069</b>	<b>12,263,215</b>	<b>11,377,847</b>	<b>10,566,526</b>

**FORECAST ASSUMPTIONS**

<b>REVENUES</b>		<b>EXPENDITURES</b>	
Taxes/SMORSA - 3% Annualy		Personnel Costs - +3%	All Other Expenses - +1% Annualy
Revenue Sharing +3% Annualy		Active Employee Benefits - +3% Annualy	Rec & Cult includes \$200,000 annualy for parks improvements
All Other Revenues + 0-1% Annualy		Pension/OPEB Costs - +3% Annualy	

# CITY OF EASTPOINTE

## *State Shared Revenue History*

Fiscal Year Ending	Constitutional		Statutory		Total Shared Revenue
06/30/2001	\$	2,211,331	\$	2,509,352	<b>\$ 4,720,683</b>
06/30/2003	\$	2,271,676	\$	2,101,340	<b>\$ 4,373,016</b>
06/30/2005	\$	2,300,622	\$	1,586,798	<b>\$ 3,887,420</b>
06/30/2007	\$	2,291,174	\$	1,438,513	<b>\$ 3,729,687</b>
06/30/2009	\$	2,346,683	\$	1,248,332	<b>\$ 3,595,015</b>
06/30/2011	\$	2,188,701	\$	1,008,705	<b>\$ 3,197,406</b>
06/30/2013	\$	2,377,871	\$	750,678	<b>\$ 3,128,549</b>
06/30/2015	\$	2,471,860	\$	810,867	<b>\$ 3,282,727</b>
06/30/2017	\$	2,611,815	\$	810,867	<b>\$ 3,422,682</b>
06/30/2019	\$	2,807,431	\$	832,707	<b>\$ 3,640,138</b>
06/30/2020	\$	2,800,335	\$	713,605	<b>\$ 3,513,940</b>
06/30/2021	\$	3,175,273	\$	856,331	<b>\$ 4,031,604</b>
06/30/2022	\$	3,689,909	\$	938,408	<b>\$ 4,628,317</b>
06/30/2023	\$	3,695,241	\$	925,865	<b>\$ 4,621,106</b>
06/30/2024	\$	3,762,636	\$	981,329	<b>\$ 4,743,965</b>
06/30/2025*	\$	3,758,937	\$	981,329	<b>\$ 4,740,266</b>
06/30/2026*	\$	3,753,354	\$	1,134,685	<b>\$ 4,888,039</b>

\*Adopted/Proposed Budget amount

# CITY OF EASTPOINTE

## *General Fund*

### *Fund Balance History*

<u>Fiscal Year</u>	<u>Ending Balance</u>	<u>+/- (%)</u>
2011	\$ 12,246,091	
2012	\$ 10,627,875	13.2%
2013	\$ 8,875,699	16.5%
2014	\$ 7,381,370	16.8%
2015	\$ 6,098,572	17.4%
2016	\$ 8,930,943	46.4%
2017	\$ 11,011,136	23.3%
2018	\$ 12,043,216	9.4%
2019	\$ 12,418,933	3.1%
2020	\$ 12,144,155	2.2%
2021	\$ 11,927,979	1.8%
2022	\$ 13,159,427	10.3%
2023	\$ 13,308,447	1.1%
2024	\$ 14,882,168	11.8%
2025*	\$ 14,305,643	3.9%
2026*	\$ 14,205,622	0.7%

\*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 (%)
<b>Eastpointe Employees' Retirement System</b>				
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%
<b>MERS</b>				
				Transitioned June 2015
12/31/2015	\$ 44,103,513	\$ 81,809,456	\$ 37,705,943	53.9%
12/31/2016	\$ 43,292,464	\$ 85,793,009	\$ 42,500,545	50.5%
12/31/2017	\$ 43,031,135	\$ 87,449,080	\$ 44,417,945	49.2%
12/31/2018	\$ 45,994,270	\$ 88,322,927	\$ 42,328,657	52.1%
12/31/2019	\$ 46,192,733	\$ 92,448,207	\$ 46,255,474	50.0%
12/31/2020	\$ 47,623,734	\$ 95,594,044	\$ 47,970,310	49.8%
12/31/2021	\$ 53,219,606	\$ 99,777,012	\$ 46,557,406	53.3%
12/31/2022	\$ 49,982,465	\$ 99,347,338	\$ 49,364,873	50.3%
12/31/2023	\$ 58,111,852	\$ 101,374,749	\$ 43,262,897	57.3%
12/31/2024	\$ 58,265,457	\$ 100,770,897	\$ 42,505,440	57.8%

# 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%
06/30/2023	\$ 10,271,976	\$ 23,050,725	\$ 12,778,749	44.6%
06/30/2024	\$ 9,885,140	\$ 19,396,669	\$ 9,511,529	51.0%

**SECTION VIII:  
FUND BALANCE**



## Fund Balances

2025/26

### GENERAL FUND

	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Budgeted</u> <u>2024/25</u>	<u>Budgeted</u> <u>2025/26</u>
<b>Total Revenue</b>	\$30,754,455	\$35,334,069	\$29,648,687	\$29,834,777
<b>Total Expenditures</b>	\$30,680,996	\$33,748,278	\$30,214,409	\$29,780,081
<b>Change in Fund Balance</b>	\$73,459	\$1,585,791	(\$565,722)	\$54,696
<b>Beginning Fund Balance</b>	\$13,274,160	\$13,347,619	\$14,933,410	\$14,367,688
<b>Ending Fund Balance</b>	\$13,347,619	\$14,933,410	\$14,367,688	\$14,422,384

### LIBRARY FUND

	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Budgeted</u> <u>2024/25</u>	<u>Budgeted</u> <u>2025/26</u>
<b>Total Revenue</b>	\$1,108,284	\$1,212,842	\$1,258,135	\$1,275,296
<b>Total Expenditures</b>	\$937,941	\$962,217	\$1,222,033	\$1,231,401
<b>Change in Fund Balance</b>	\$170,343	\$250,625	\$36,102	\$43,895
<b>Beginning Fund Balance</b>	\$552,638	\$722,981	\$973,606	\$1,009,708
<b>Ending Fund Balance</b>	\$722,981	\$973,606	\$1,009,708	\$1,053,603



**MAJOR STREET FUND**

	<u>Actual 2022/23</u>	<u>Actual 2023/24</u>	<u>Budgeted 2024/25</u>	<u>Budgeted 2025/26</u>
<b>Total Revenue</b>	\$3,157,069	\$3,232,499	\$2,976,059	\$3,155,604
<b>Total Expenditures</b>	\$2,553,414	\$3,661,369	\$5,170,460	\$6,394,972
<b>Change in Fund Balance</b>	\$603,655	(\$428,870)	(\$2,194,401)	(\$3,239,368)
<b>Beginning Fund Balance</b>	\$2,970,673	\$3,574,328	\$3,145,463	\$951,063
<b>Ending Fund Balance</b>	\$3,574,328	\$3,145,463	\$951,063	\$0

**LOCAL STREET FUND**

	<u>Actual 2022/23</u>	<u>Actual 2023/24</u>	<u>Budgeted 2024/25</u>	<u>Budgeted 2025/26</u>
<b>Total Revenue</b>	\$5,310,308	\$2,631,752	\$2,481,578	\$2,580,000
<b>Total Expenditures</b>	\$1,371,798	\$3,323,911	\$3,948,807	\$3,014,116
<b>Change in Fund Balance</b>	\$3,938,510	(\$692,159)	(\$1,467,229)	(\$434,116)
<b>Beginning Fund Balance</b>	\$171,242	\$4,109,752	\$3,417,588	\$1,950,360
<b>Ending Fund Balance</b>	\$4,109,752	\$3,417,588	\$1,950,360	\$1,516,244



### RUBBISH AND GARBAGE FUND

	Actual <u>2022/23</u>	Actual <u>2023/24</u>	Budgeted <u>2024/25</u>	Budgeted <u>2025/26</u>
<b>Total Revenue</b>	\$1,975,179	\$2,779,724	\$2,601,852	\$2,601,852
<b>Total Expenditures</b>	\$1,975,037	\$2,419,391	\$2,598,018	\$2,603,274
<b>Change in Fund Balance</b>	\$142	\$360,333	\$3,834	(\$1,422)
<b>Beginning Fund Balance</b>	\$157,457	\$157,599	\$517,931	\$521,762
<b>Ending Fund Balance</b>	\$157,599	\$517,931	\$521,762	\$520,340

### WATER / SEWER FUND

	Actual <u>2022/23</u>	Actual <u>2023/24</u>	Budgeted <u>2024/25</u>	Budgeted <u>2025/26</u>
<b>Total Revenue</b>	\$21,162,656	\$18,793,269	\$38,503,235	\$19,252,731
<b>Total Expenditures</b>	\$15,151,272	\$11,858,776	\$18,424,327	\$18,595,829
<b>Change in Fund Balance</b>	\$6,011,384	\$6,934,493	\$20,078,908	\$656,902
<b>Beginning Fund Balance</b>	\$63,759,275	\$69,770,659	\$76,705,150	\$96,784,052
<b>Ending Fund Balance</b>	\$69,770,659	\$76,705,150	\$96,784,052	\$97,440,954

**SECTION IX:  
CAPITAL PROGRAM**



## Infrastructure Maintenance and Capital Purchase Program

2025/2026

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 FY2025/26 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 plans, consistent with City Council direction and the city's FY2025/26 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:**

- Citywide – Phase II of Computer Replacements, \$50,000.
- City Hall – 7 of 7 HVAC Replacement, \$16,500
- Library – Roof Solar Panels, Maker Space, and Teen/Youth Renovation, \$150,000.
- Parks - ADA Improvements - \$55,000.

### **Construction Projects:**

- Major Streets – 9 Mile/ Tuscany to I-94 Phase I Reconstruction, \$3,983,250.
- Local Streets – CDBG Eligible Projects \$1,448,700, Continued Concrete Pavement Repairs \$791,000.
- Water Department –DWSRF Phase 2 \$2,731,810, Watermain Replacement on 9 Mile/Tuscany to Kelly \$2,254,350.
- Sewer Department – District 2 & 3 Sewer Rehab and Catch Basin Repairs \$1,163,750.



## **Infrastructure Maintenance and Capital Purchase Program**

2025/2026

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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.

City of Eastpointe's Infrastructure Maintenance and Capital Purchases Plan

Fund / Dept.	Description	Adopted	Projected	Projected	Projected	Projected	Projected	Projected
		FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	
<b>City Hall / Citywide</b>								
	Replace City Halls - Heating / Cooling unit 7 of 7	\$16,500						
	Miscellaneous Repairs		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
101-271	<b>Total Building / Grounds Improvement</b>	<b>\$16,500</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Information Technology</b>								
	Replacement of Desktop Computers	\$ 50,000				\$ 125,000		
	Computer System Upgrades		\$50,000					
	Security Camera System Upgrade		\$ 100,000					
101-228	<b>Total Information Technology Department</b>	<b>\$50,000</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$125,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Audio Visual</b>								
101-261	<b>Total Audio Visual Department</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Police Department</b>								
	Vehicle Build-Out (7)	\$104,000						
	Police Debt Payment-25 Years		\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000
101-301	<b>Total Police Department</b>	<b>\$104,000</b>	<b>\$425,000</b>	<b>\$425,000</b>	<b>\$425,000</b>	<b>\$425,000</b>	<b>\$425,000</b>	<b>\$425,000</b>
<b>Dog Warden</b>								
	Vehicle implements		\$5,000					\$5,000
101-430	<b>Total Warden Department</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>
<b>Police - Drug Forfeiture</b>								
	L-Tron Crime Scene Diagraming	\$15,000						
265-335	<b>Total Drug Forfeiture Fund</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fire Department</b>								
	Vehicle Build-Out	\$15,000						
	Engine (E-2)		\$800,000					
	Vehicle Build-Out				\$20,000			
101-336	<b>Total Fire Department</b>	<b>\$15,000</b>	<b>\$800,000</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





City of Eastpointe's Infrastructure Maintenance and Capital Purchases Plan

Fund / Dept.	Description	Adopted	Projected	Projected	Projected	Projected	Projected	Projected
		FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	
	<b>Joint Sealing Program</b>							
	Construction cost to City	\$150,000	\$150,000		\$150,000		\$150,000	
	Design	\$5,000			\$5,000			
	Construction Administration	\$17,250	\$17,250		\$17,250		\$17,250	
	<b>CDBG Eligible Reconstruction</b>							
	Construction cost to City	\$1,240,000	\$950,000	\$675,000	\$950,000		\$650,000	\$650,000
	Design	\$47,500	\$26,250	\$47,500	\$25,000		\$25,000	\$25,000
	Construction Administration	\$161,200	\$123,500	\$68,250	\$123,500		\$65,000	\$65,000
	<b>Street Improvement Project (Reconstruction or Resurfacing)</b>							
	Construction cost to City			\$1,400,000			\$1,400,000	
	Design			\$70,000			\$70,000	
	Construction Administration			\$182,000			\$182,000	
203-901	<b>Total Local Street Projects</b>	<b>\$2,411,950</b>	<b>\$2,058,000</b>	<b>\$3,238,750</b>	<b>\$2,061,750</b>		<b>\$3,350,250</b>	<b>\$1,536,000</b>
	<b>Water / Sewer Fund</b>							
	Water Pickup Truck	\$60,000	\$65,000	\$70,000	\$75,000		\$80,000	\$85,000
	DWRF Water Bonds - Phase 1 Annual Payments	\$358,190	\$358,190	\$358,190	\$358,190		\$358,190	\$358,190
	DWRF Water Bonds - Phase 2 Annual Payments				\$30,200		\$30,200	\$30,200
	<b>Watermain Replacement - DWSRF Phase 2</b>							
	Construction Costs	\$2,430,860	\$2,430,860	\$2,430,860				
	Design							
	Construction Administration	\$300,950	\$300,950	\$300,950				
	<b>Water Main Replacement (9 Mile - Tuscany to Kelly)</b>							
	Construction cost to City	\$1,995,000			\$1,000,000			
	Construction Administration	\$259,350						
	<b>Water Main Replacement - 2027 Program</b>							
	Construction cost to City							
	Design		\$50,000					
	Construction Administration			\$130,000				
	<b>Water Main Replacement - 2028 Program</b>							
	Construction cost to City				\$1,500,000			
	Design							
	Construction Administration							
	<b>Water Main Replacement - 2029 Program</b>							
	Construction Administration				\$195,000			



City of Eastpointe's Infrastructure Maintenance and Capital Purchases Plan

Fund / Dept.	Description	Adopted	Projected	Projected	Projected	Projected	Projected	Projected	Projected
		FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31		
	<b>TOTAL</b>	\$14,335,763	\$17,249,953	\$11,300,125	\$7,712,390	\$8,615,890	\$6,548,890		
	<b>FUNDING SOURCES</b>								
	<u>Description</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
		FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31		
	General Fund	\$320,500	\$2,015,000	\$850,000	\$670,000	\$775,000	\$655,000		
	Court Building Fund	\$10,000	\$430,000	\$430,000	\$430,000	\$430,000	\$430,000		
	Major Street Fund	\$4,256,213	\$7,728,203	\$502,625	\$540,000	\$240,000	\$172,250		
	Local Street Fund	\$2,411,950	\$2,058,000	\$3,238,750	\$2,061,750	\$3,350,250	\$1,536,000		
	CBDG Infrastructure Fund	\$300,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000		
	Water / Sewer Fund	\$6,823,100	\$4,623,750	\$5,883,750	\$3,575,640	\$3,580,640	\$3,515,640		
	Drug Forfeiture Fund	\$15,000	\$0	\$0	\$0	\$0	\$0		
	Library Fund	\$165,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000		
	Motor Pool	\$34,000	\$230,000	\$230,000	\$270,000	\$75,000	\$75,000		
	<b>Total of Funding Sources</b>	<b>\$14,335,763</b>	<b>\$17,249,953</b>	<b>\$11,300,125</b>	<b>\$7,712,390</b>	<b>\$8,615,890</b>	<b>\$6,548,890</b>		

**SECTION X:  
DEBT PROGRAM**



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

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

2025 Equalized Assessed Valuation	<u>\$1,141,699,500</u>
X 10% = Legal Debt Limit	<u>\$114,169,950</u>
Less 6/30/2024 Debt Obligation	<u>\$ 1,820,000</u>
Legal Debt Margin remaining	<u>\$112,349,950</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

2025/26

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

**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.



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

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

# Community Profiles

YOU ARE VIEWING DATA FOR:

## City of Eastpointe

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



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

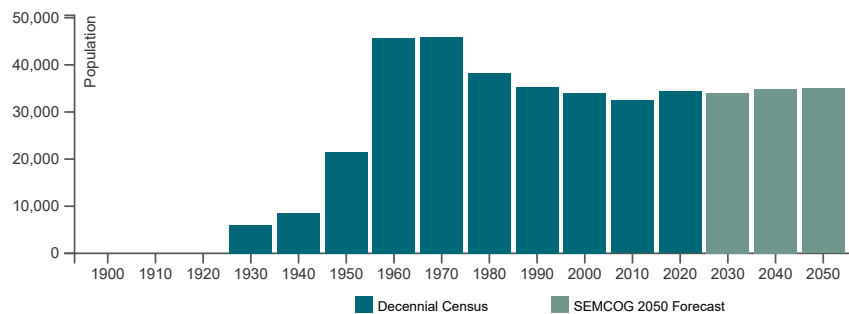
[VIEW COMMUNITY EXPLORER MAP](#)

[VIEW 2020 CENSUS MAP](#)

## Population and Households

Link to American Community Survey (ACS) Profiles: **Select a Year**  **Social | Demographic**  
**Population and Household Estimates for Southeast Michigan, 2024**  
**Historic Population and Employment by Minor Civil Division, Southeast Michigan**

### 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 2024	SEMCOG 2050
<b>Total Population</b>	34,318	32,442	1,876	5.8%	33,925	35,014
<b>Group Quarters Population</b>	22	21	1	4.8%	16	16
<b>Household Population</b>	34,296	32,421	1,875	5.8%	33,909	34,998
<b>Housing Units</b>	13,798	13,796	2	0.0%	13,853	-
<b>Households (Occupied Units)</b>	13,126	12,557	569	4.5%	13,397	13,461
<b>Residential Vacancy Rate</b>	4.9%	9.0%	-4.1%	-	3.3%	-
<b>Average Household Size</b>	2.61	2.58	0.03	-	2.53	2.60

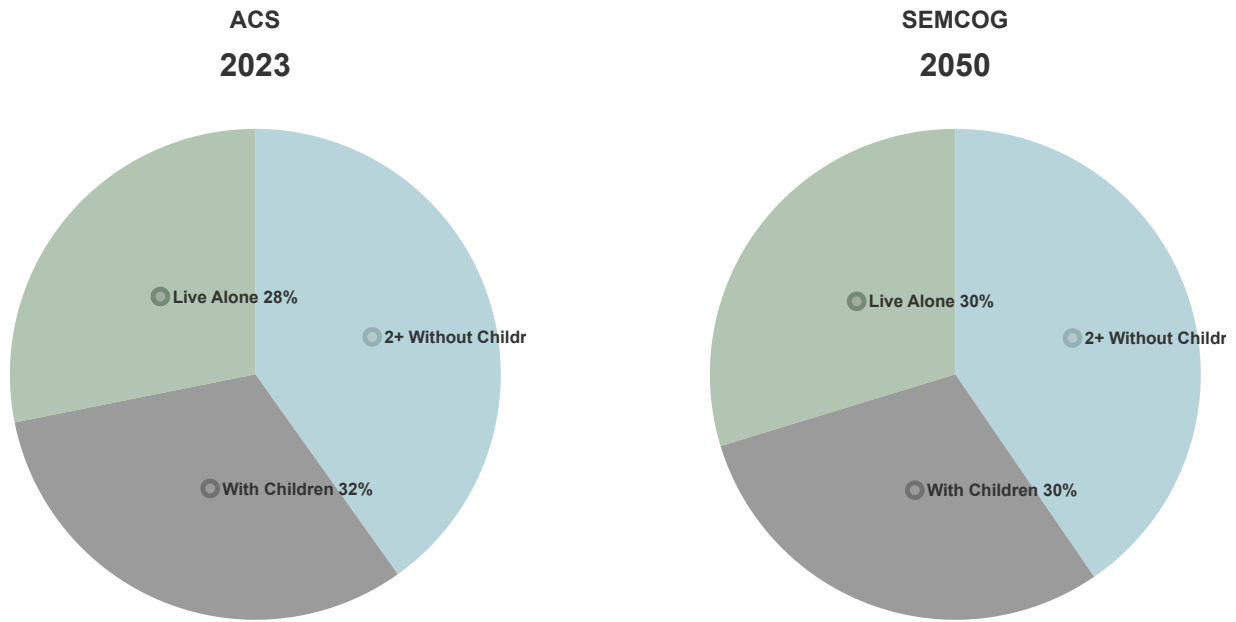
Source: U.S. Census Bureau, 2018-2022 American Community Survey 5-Year Estimates, and SEMCOG 2050 Regional Development Forecast

## Components of Population Change

Components of Population Change	2010-2020 Avg.	2020-2022 Avg.
<b>Natural Increase (Births - Deaths)</b>	51	-35
<b>Births</b>	416	368
<b>Deaths</b>	365	403
<b>Net Migration (Movement In - Movement Out)</b>	137	-99
<b>Population Change (Natural Increase + Net Migration)</b>	188	-134

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

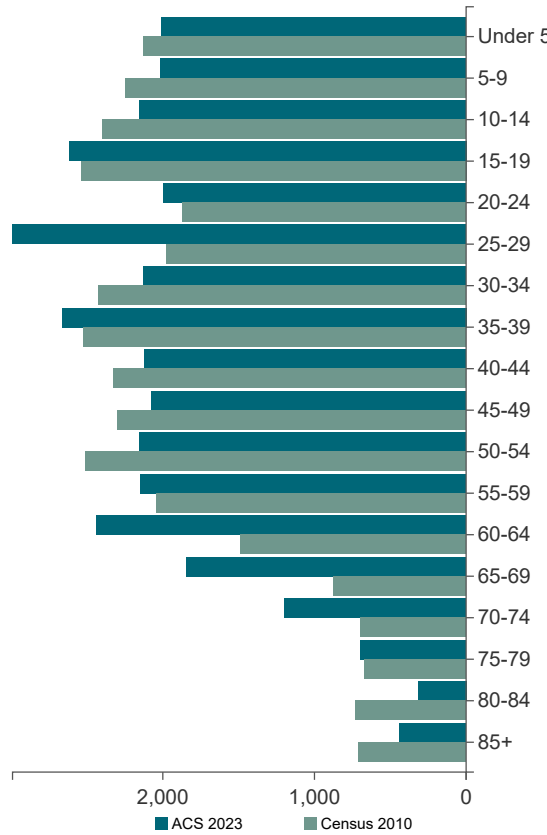
# Household Types



Household Types	Census 2010	ACS 2023	Change 2010-2023	Pct Change 2010-2023	SEMCOG 2050
<b>With Seniors 65+</b>	2,963	3,808	845	28.5%	4,619
<b>Without Seniors</b>	9,594	9,592	-2	0%	8,842
<b>Live Alone, 65+</b>	1,345	1,596	251	18.7%	-
<b>Live Alone, &lt;65</b>	2,263	2,176	-87	-3.8%	-
<b>2+ Persons, With children</b>	4,382	4,249	-133	-3%	4,017
<b>2+ Persons, Without children</b>	4,567	5,379	812	17.8%	5,443
<b>Total Households</b>	12,557	13,400	843	6.7%	13,461

Source: U.S. Census Bureau, Decennial Census, 2019-2023 American Community Survey 5-Year Estimates, and SEMCOG 2050 Regional Development Forecast

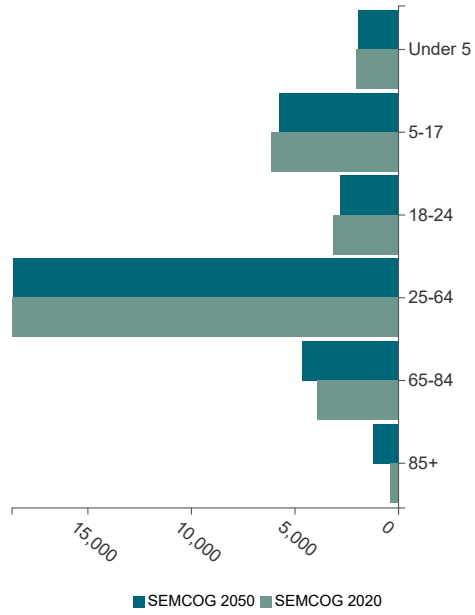
# Population Change by Age, 2010-2023



Age Group	Census 2010	Change 2000-2010	ACS 2023	Change 2010-2023
<b>Under 5</b>	2,126	-46	2,011	-115
<b>5-9</b>	2,248	-126	2,014	-234
<b>10-14</b>	2,397	-18	2,152	-245
<b>15-19</b>	2,540	402	2,619	79
<b>20-24</b>	1,868	46	1,994	126
<b>25-29</b>	1,976	-472	2,991	1,015
<b>30-34</b>	2,425	-304	2,127	-298
<b>35-39</b>	2,524	-283	2,664	140
<b>40-44</b>	2,323	-689	2,121	-202
<b>45-49</b>	2,300	-183	2,074	-226
<b>50-54</b>	2,510	696	2,155	-355
<b>55-59</b>	2,040	849	2,148	108
<b>60-64</b>	1,488	423	2,435	947
<b>65-69</b>	874	-271	1,846	972
<b>70-74</b>	697	-774	1,199	502
<b>75-79</b>	670	-728	696	26
<b>80-84</b>	727	-262	318	-409
<b>85+</b>	709	105	439	-270
<b>Total</b>	32,442	-1,635	34,003	1,561
<b>Median Age</b>	36.3	-0.3	36.4	0.1

Source: U.S. Census Bureau, Decennial Census, and 2019-2023 American Community Survey 5-Year Estimates

## Forecasted Population Change 2020-2050



Age Group	2020	2025	2030	2035	2040	2045	2050	Change 2020 - 2050	Pct Change 2020 - 2050
<b>Under 5</b>	2,030	1,975	1,901	1,946	1,915	1,938	1,960	-70	-3.4%
<b>5-17</b>	6,136	5,785	5,767	5,638	5,802	5,773	5,759	-377	-6.1%
<b>18-24</b>	3,143	2,981	2,850	2,932	2,815	2,737	2,828	-315	-10%
<b>25-64</b>	18,659	18,296	17,960	18,171	18,405	18,638	18,595	-64	-0.3%
<b>65-84</b>	3,929	4,494	4,875	5,074	5,022	4,581	4,639	710	18.1%
<b>85+</b>	421	522	615	793	860	1,205	1,233	812	192.9%
<b>Total</b>	34,318	34,053	33,968	34,554	34,819	34,872	35,014	696	2%

Source: SEMCOG 2050 Regional Development Forecast

## Older Adults and Youth Populations

Older Adults and Youth Population	Census 2010	ACS 2023	Change 2010-2023	Pct Change 2010-2023	SEMCOG 2050
<b>65 and over</b>	3,677	4,498	821	22.3%	5,872
<b>65 to 84</b>	2,968	4,059	1,091	36.8%	4,639
<b>85 and Over</b>	709	439	-270	-38.1%	1,233
<b>Under 18</b>	8,339	7,836	-503	-6%	7,719
<b>5 to 17</b>	6,213	5,825	-388	-6.2%	5,759
<b>Under 5</b>	2,126	2,011	-115	-5.4%	1,960

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, 2019-2023 American Community Survey 5-Year Estimates, and SEMCOG 2050 Regional Development Forecast

## Race and Hispanic Origin

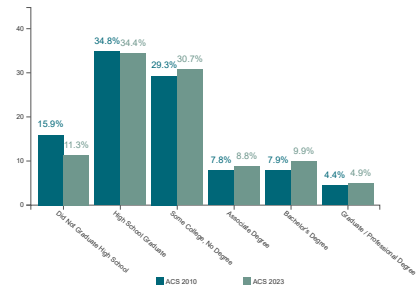
Race and Hispanic Origin	Census 2010	Percent of Population 2010	ACS 2023	Percent of Population 2023	Percentage Point Change 2010-2023
<b>Non-Hispanic</b>	31,765	97.9%	33,680	99.1%	1.1%
<b>White</b>	20,898	64.4%	13,103	38.5%	-25.9%
<b>Black</b>	9,503	29.3%	18,018	53%	23.7%
<b>Asian</b>	346	1.1%	270	0.8%	-0.3%
<b>Multi-Racial</b>	838	2.6%	2,204	6.5%	3.9%
<b>Other</b>	180	0.6%	70	0.2%	-0.3%
<b>Hispanic</b>	677	2.1%	323	0.9%	-1.1%
<b>Total</b>	32,442	100%	34,003	100%	0%

Source: U.S. Census Bureau Decennial Census and 2019-2023 American Community Survey 5-Year Estimates.

## Highest Level of Education

Highest Level of Education*	ACS 2010	ACS 2023	Percentage Point Chg 2010-2023
Did Not Graduate High School	15.9%	11.3%	-4.6%
High School Graduate	34.8%	34.4%	-0.4%
Some College, No Degree	29.3%	30.7%	1.4%
Associate Degree	7.8%	8.8%	1%
Bachelor's Degree	7.9%	9.9%	2%
Graduate / Professional Degree	4.4%	4.9%	0.6%

\* Population age 25 and over

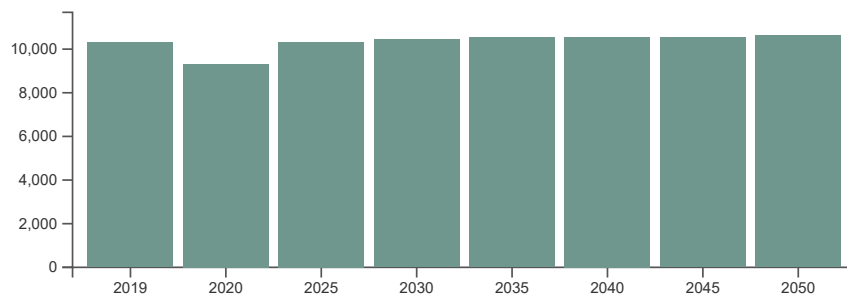


Source: U.S. Census Bureau, 2006-2010 and 2019-2023 American Community Survey 5-Year Estimates

## Economy & Jobs

Link to American Community Survey (ACS) Profiles: **Select a Year**  **Economic Historic Population and Employment by Minor Civil Division, Southeast Michigan**

### Forecasted Jobs



Note: The base year for the employment forecast is 2019, as 2020 employment was artificially low due to the COVID recession.

Source: SEMCOG 2050 Regional Development Forecast

## Forecasted Jobs by Industry Sector

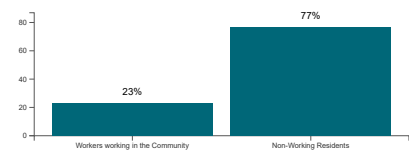
Forecasted Jobs By Industry Sector	2019	2020	2025	2030	2035	2040	2045	2050	Change 2019-2050	Pct Change 2019-2050
<b>Natural Resources, Mining, &amp; Construction</b>	684	623	714	749	778	766	766	775	91	13.3%
<b>Manufacturing</b>	240	221	246	243	222	215	204	193	-47	-19.6%
<b>Wholesale Trade</b>	252	218	223	229	228	226	221	217	-35	-13.9%
<b>Retail Trade</b>	1,428	1,331	1,348	1,244	1,167	1,120	1,059	1,037	-391	-27.4%
<b>Transportation, Warehousing, &amp; Utilities</b>	506	496	589	586	584	586	595	599	93	18.4%
<b>Information &amp; Financial Activities</b>	1,028	923	1,002	1,022	1,037	1,022	1,034	1,031	3	0.3%
<b>Professional and Technical Services &amp; Corporate HQ</b>	763	733	769	808	845	862	871	887	124	16.3%
<b>Administrative, Support, &amp; Waste Services</b>	879	765	870	923	969	999	1,021	1,066	187	21.3%
<b>Education Services</b>	697	646	696	701	710	699	704	697	0	0%
<b>Healthcare Services</b>	1,261	1,176	1,275	1,307	1,328	1,377	1,409	1,446	185	14.7%
<b>Leisure &amp; Hospitality</b>	1,157	884	1,188	1,241	1,248	1,254	1,249	1,260	103	8.9%
<b>Other Services</b>	991	904	969	1,003	1,024	1,021	1,007	1,017	26	2.6%
<b>Public Administration</b>	420	412	428	388	395	397	398	399	-21	-5%
<b>Total Employment Numbers</b>	10,306	9,332	10,317	10,444	10,535	10,544	10,538	10,624	318	3.1%

Note: The base year for the employment forecast is 2019, as 2020 employment was artificially low due to the COVID recession.

Source: SEMCOG 2050 Regional Development Forecast

## Daytime Population

Daytime Population	ACS 2023
Workers working in the Community	5,795
Non-Working Residents	19,289
Age 15 and under	6,618
Not in labor force	10,405
Unemployed	2,266
<b>Daytime Population</b>	<b>25,084</b>



Source: 2019-2023 American Community Survey 5-Year Estimates. For additional information, visit SEMCOG's [Interactive Commuting Patterns Map](#)

Note: The number of residents attending school outside Southeast Michigan is not available.

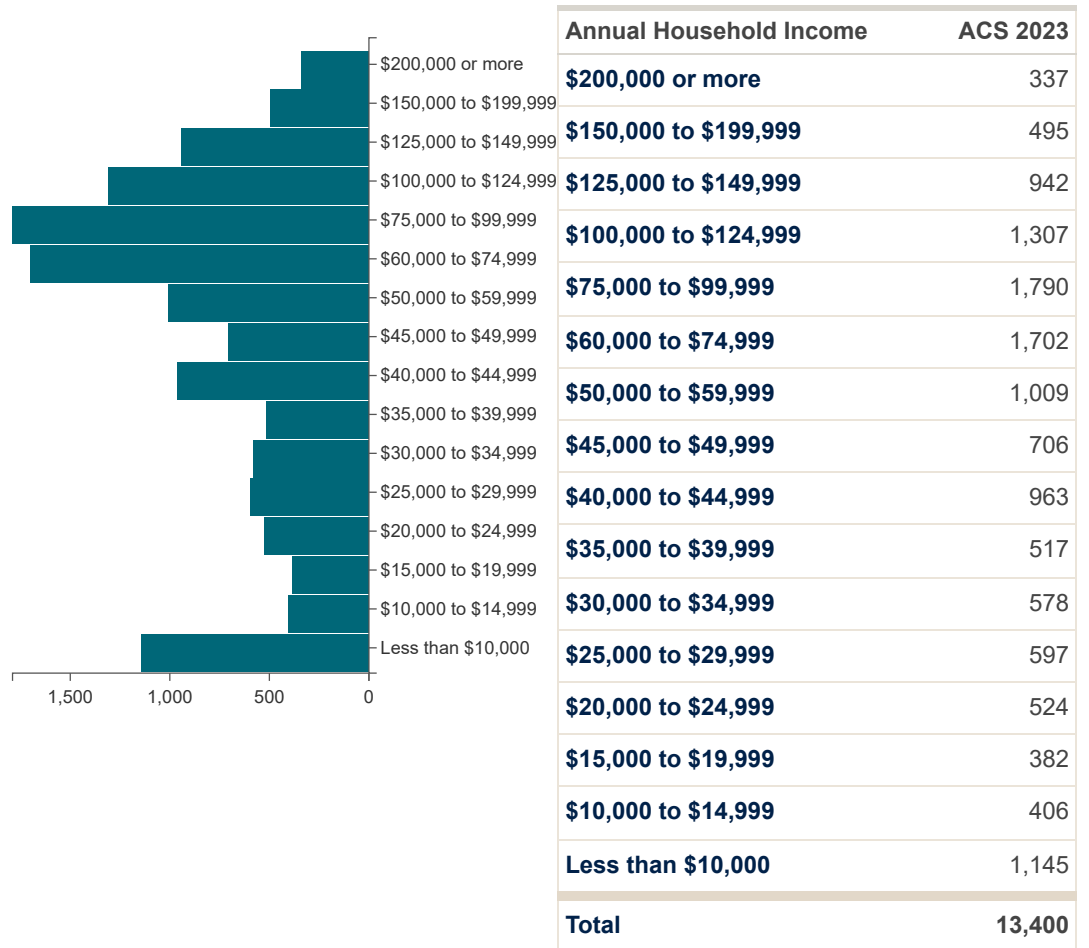
Likewise, the number of students commuting into Southeast Michigan to attend school is also not known.

## Household Income

Income (in 2023 dollars)	ACS 2010	ACS 2023	Change 2010-2023	Percent Change 2010-2023
<b>Median Household Income</b>	\$63,100	\$58,196	-\$4,904	-7.8%
<b>Per Capita Income</b>	\$29,465	\$27,884	-\$1,581	-5.4%

Source: U.S. Census Bureau, 2006-2010 and 2019-2023 American Community Survey 5-Year Estimates

## Annual Household Income



Source: U.S. Census Bureau, 2019-2023 American Community Survey 5-Year Estimates

## Poverty

Poverty	ACS 2010	% of Total (2010)	ACS 2023	% of Total (2023)	% Point Chg 2010-2023
<b>Persons in Poverty</b>	4,242	12.9%	6,158	18.2%	5.3%
<b>Households in Poverty</b>	1,414	11.3%	2,415	18%	6.8%

Source: U.S. Census Bureau, 2006-2010 and 2019-2023 American Community Survey 5-Year Estimates

# Housing

Link to American Community Survey (ACS) Profiles: **Select a Year**  **Housing**

## Building Permits 2010 - 2024

Year	Single Family	Two Family	Attach Condo	Multi Family	Total Units	Total Demos	Net Total
2010	0	0	0	0	0	8	-8
2011	0	0	0	0	0	4	-4
2012	0	0	0	0	0	11	-11
2013	1	0	0	0	1	2	-1
2014	1	0	0	0	1	3	-2
2015	0	0	0	0	0	0	0
2016	0	0	0	0	0	5	-5
2017	0	0	0	0	0	7	-7
2018	0	0	0	0	0	1	-1
2019	0	0	0	0	0	1	-1
2020	0	0	0	52	52	0	52
2021	0	0	0	0	0	0	0
2022	1	0	0	0	1	1	0
2023	4	0	0	0	4	0	4
2024	6	0	0	0	6	3	3
<b>2010 to 2024 totals</b>	13	0	0	52	65	46	19

Source: **SEMCOG Development**

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

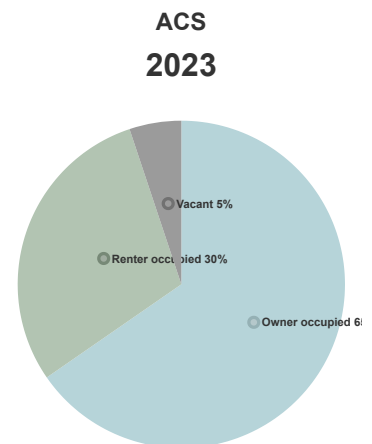
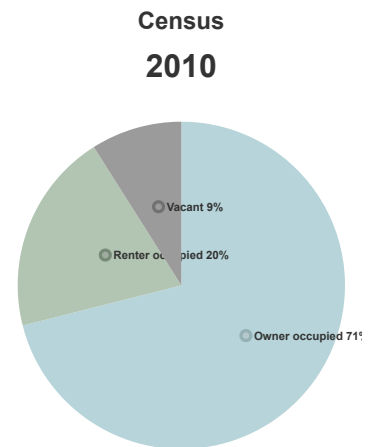
## Housing Types

Housing Type	ACS 2010	ACS 2023	Change 2010-2023	New Units Permitted Since 2019
<b>Single Unit</b>	12,509	12,783	274	11
<b>Multi-Unit</b>	1,271	1,287	16	52
<b>Mobile Homes or Other</b>	73	54	-19	0
<b>Total</b>	13,853	14,124	271	63
Units Demolished				-5
Net (Total Permitted Units - Units Demolished)				58

Source: U.S. Census Bureau, 2006-2010 and 2019-2023 American Community Survey 5-Year Estimates, SEMCOG Development

## Housing Tenure

Housing Tenure	Census 2010	ACS 2023	Change 2010-2023
<b>Owner occupied</b>	9,802	9,232	-570
<b>Renter occupied</b>	2,755	4,168	1,413
<b>Vacant</b>	1,239	724	-515
<b>Seasonal/migrant</b>	22	37	15
<b>Other vacant units</b>	1,217	687	-530
<b>Total Housing Units</b>	13,796	14,124	328



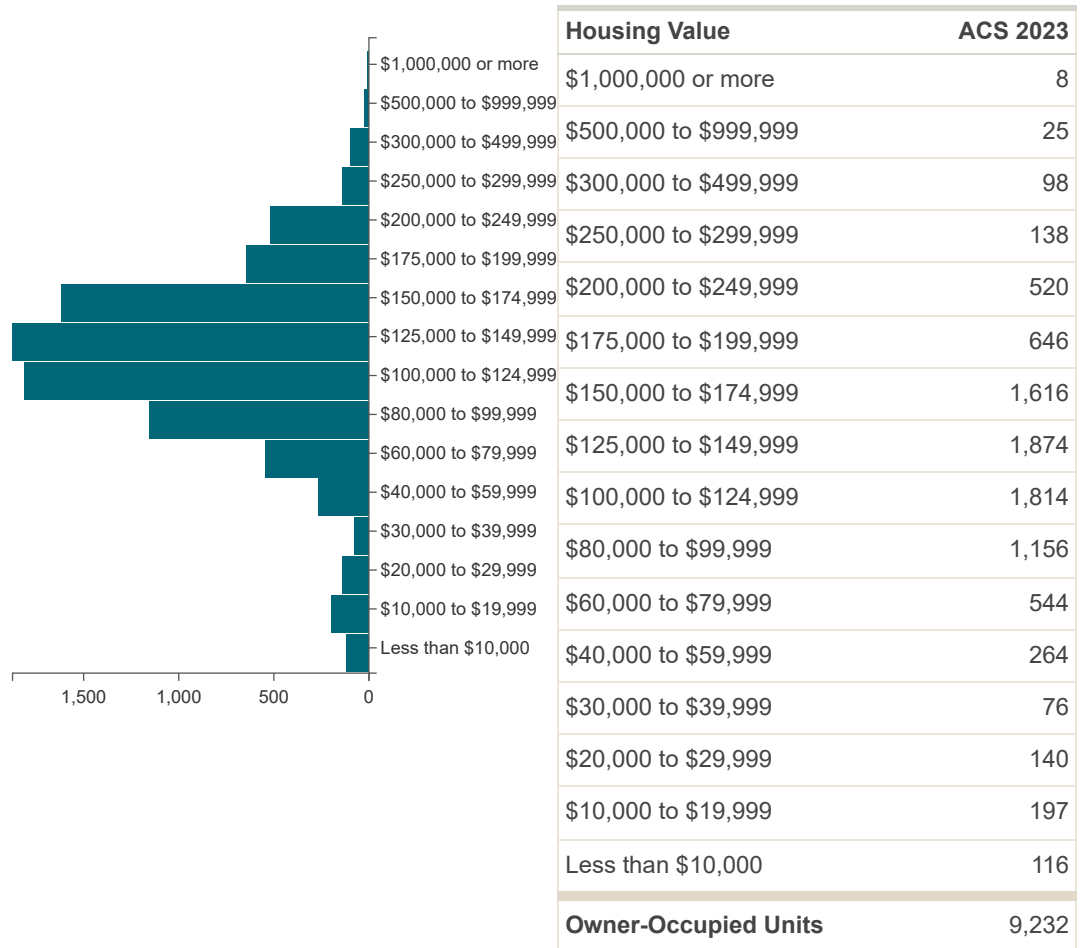
Source: U.S. Census Bureau, 2006-2010 and 2019-2023 American Community Survey 5-Year Estimates

## Housing Value and Rent

Housing Value (in 2023 dollars)	ACS 2010	ACS 2023	Change 2010-2023	Percent Change 2010-2023
<b>Median housing value</b>	\$160,637	\$129,100	-\$31,537	-19.6%
<b>Median gross rent</b>	\$1,365	\$1,335	-\$30	-2.2%

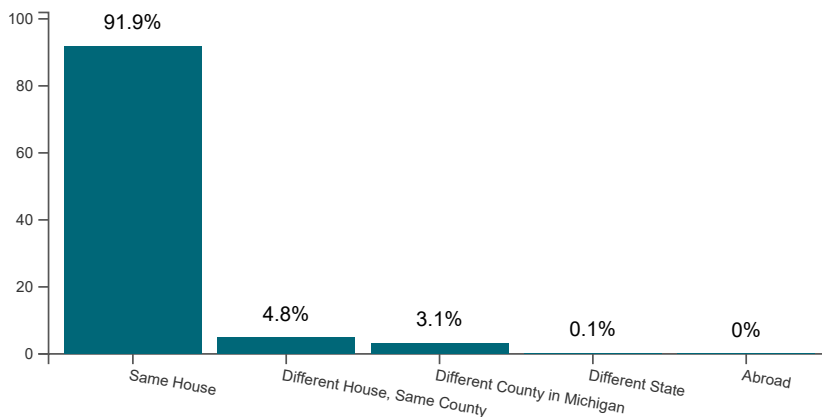
Source: U.S. Census Bureau, 2006-2010 and 2019-2023 American Community Survey 5-Year Estimates

## Housing Value



Source: U.S. Census Bureau, 2019-2023 American Community Survey 5-Year Estimates

## Residence One Year Ago \*



\* This table represents persons, age 1 and over, living in City of Eastpointe from 2019-2023. The table does not represent person who moved out of City of Eastpointe from 2019-2023.

Source: **U.S. Census Bureau, 2019-2023 American Community Survey 5-Year Estimates**

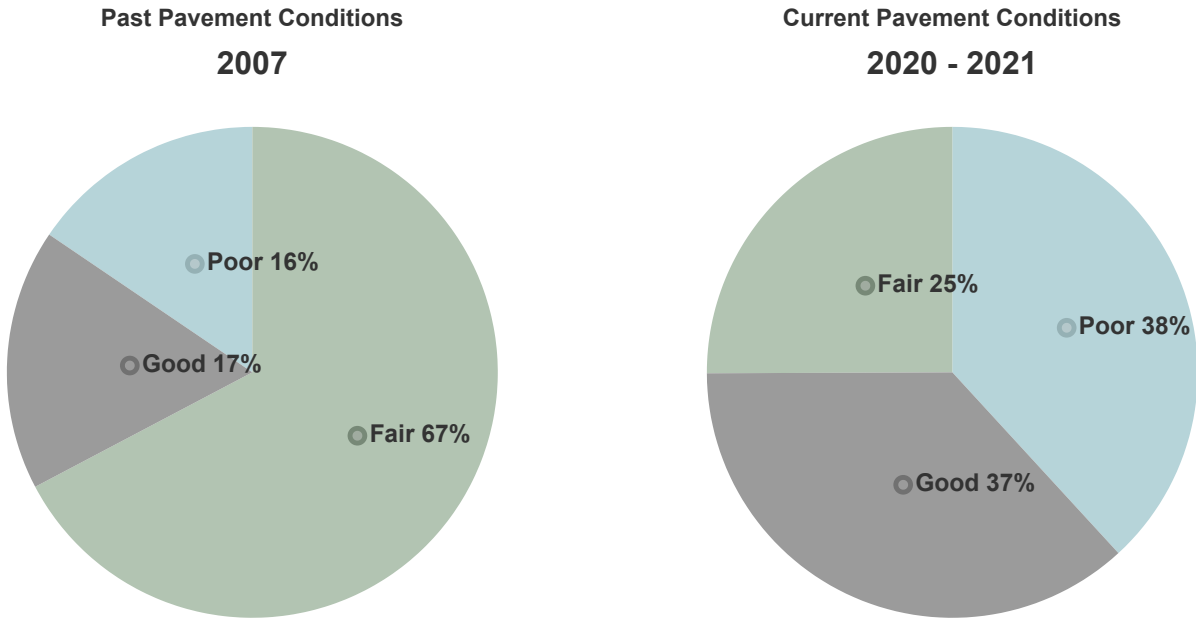
## Transportation

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**Miles of public road (including boundary roads): 114**

Source: **Michigan Geographic Framework**

## Pavement Condition (in Lane Miles)



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

Source: SEMCOG

## Bridge Status

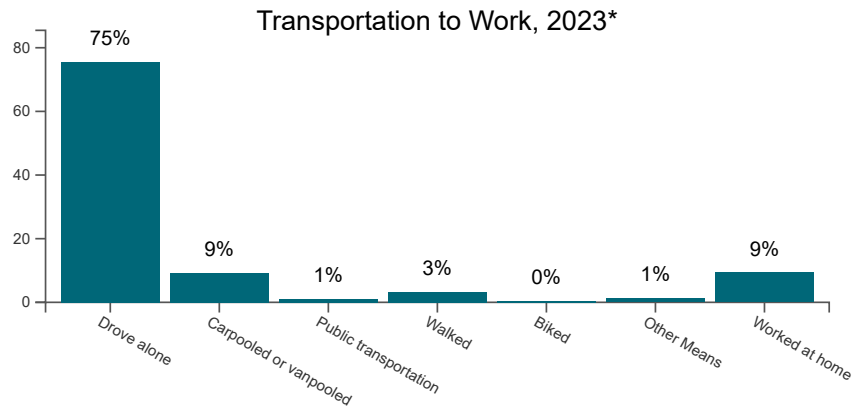
Bridge Status	Percent Point Chg 2008-2010
Open	-
Open with Restrictions	-
Closed*	-
Total Bridges	0.0%
Deficient Bridges	-

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

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

Source: Michigan Structure Inventory and Appraisal Database

### Detailed Intersection & Road Data



\* Resident workers age 16 and over

## Transportation to Work

Transportation to Work	ACS 2010	% of Total (ACS 2010)	ACS 2023	% of Total (ACS 2023)	% Point Chg 2010-2023
<b>Drove alone</b>	12,139	85.3%	10,750	75.5%	-9.8%
<b>Carpooled or vanpooled</b>	1,292	9.1%	1,315	9.2%	0.1%
<b>Public transportation</b>	114	0.8%	153	1.1%	0.3%
<b>Walked</b>	217	1.5%	469	3.3%	1.8%
<b>Biked</b>	0	0%	52	0.4%	0.4%
<b>Other Means</b>	238	1.7%	175	1.2%	-0.5%
<b>Worked at home</b>	232	1.6%	1,330	9.3%	7.7%
<b>Resident workers age 16 and over</b>	14,232	100.0%	14,244	100.0%	0.0%

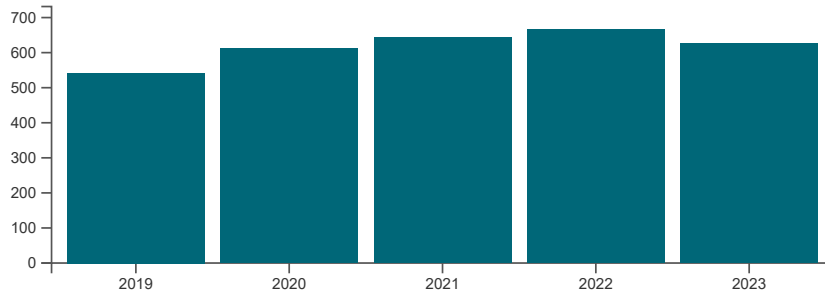
Source: U.S. Census Bureau, 2006-2010 and 2019-2023 American Community Survey 5-Year Estimates

## Mean Travel Time to Work

Mean Travel Time To Work	ACS 2010	ACS 2023	Change 2010-2023
<b>For residents age 16 and over who worked outside the home</b>	24.2 minutes	24 minutes	-0.2 minutes

Source: U.S. Census Bureau, 2006-2010 and 2019-2023 American Community Survey 5-Year Estimates

## Crashes, 2019-2023



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	2019	2020	2021	2022	2023	Percent of Crashes 2019 - 2023
<b><u>Fatal</u></b>	1	3	2	0	3	0.3%
<b><u>Serious Injury</u></b>	4	11	16	16	11	1.9%
<b><u>Other Injury</u></b>	98	120	114	126	129	19%
<b><u>Property Damage Only</u></b>	439	479	511	523	484	78.8%
<b><u>Total Crashes</u></b>	542	613	643	665	627	100%

## Crashes by Type

Crashes by Type	2019	2020	2021	2022	2023	Percent of Crashes 2019 - 2023
<b><u>Head-on</u></b>	14	15	22	18	20	2.9%
<b><u>Angle or Head-on/Left-turn</u></b>	140	182	197	185	169	28.3%
<b><u>Rear-End</u></b>	129	144	144	171	129	23.2%
<b><u>Sideswipe</u></b>	116	138	122	133	114	20.2%
<b><u>Single Vehicle</u></b>	63	65	69	57	47	9.7%
<b><u>Backing</u></b>	33	32	32	36	37	5.5%
<b><u>Other or Unknown</u></b>	47	37	57	65	111	10.3%

## Crashes by Involvement

Crashes by Involvement	2019	2020	2021	2022	2023	Percent of Crashes 2019 - 2023
<b><u>Red-light Running</u></b>	10	16	19	21	22	2.8%
<b><u>Lane Departure</u></b>	123	129	150	157	124	22.1%
<b><u>Alcohol</u></b>	33	53	48	28	30	6.2%
<b><u>Drugs</u></b>	11	12	13	6	9	1.7%
<b><u>Deer</u></b>	0	0	0	0	1	0%
<b><u>Train</u></b>	0	0	0	0	0	0%
<b><u>Commercial Truck/Bus</u></b>	21	18	32	27	32	4.2%
<b><u>School Bus</u></b>	4	3	5	1	4	0.6%
<b><u>Emergency Vehicle</u></b>	2	8	4	6	6	0.8%
<b><u>Motorcycle</u></b>	5	7	10	9	8	1.3%
<b><u>Intersection</u></b>	148	203	181	179	139	27.5%
<b><u>Work Zone</u></b>	11	14	5	2	24	1.8%
<b><u>Pedestrian</u></b>	9	11	11	11	13	1.8%
<b><u>Bicyclist</u></b>	10	9	6	10	8	1.4%
<b><u>Older Driver (65 and older)</u></b>	73	119	95	114	108	16.5%
<b><u>Young Driver (15 to 20)</u></b>	84	82	100	86	90	14.3%
<b><u>Distracted Driver</u></b>	29	34	12	32	27	4.3%
<b><u>Driveway</u></b>	14	15	5	13	4	1.7%
<b><u>Speeding</u></b>	17	20	22	14	16	2.9%
<b><u>Unbelted</u></b>	10	11	13	16	22	2.3%
<b><u>Secondary</u></b>	1	2	3	2	1	0.3%

## High Frequency Intersection Crash Rankings By Fatalities + Serious Injuries

Local Rank	County Rank	Region Rank	Intersection	Jurisdiction	Annual Avg 2019-2023
1	10	78	Gratiot Ave @ 10 Mile Rd		1
1	10	78	<u>Gratiot Ave @ 10 Mile Rd</u>	State,County	0.6
1	10	78	<u>Gratiot Ave @ 10 Mile Rd</u>	State,County	0.4
1	10	78	Gratiot Ave @ 9 Mile Rd E		1
1	10	78	<u>Gratiot Ave @ 9 Mile Rd E</u>	State,City/Village	0.6
1	10	78	<u>Gratiot Ave @ 9 Mile Rd E</u>	State,City/Village	0.4
3	20	151	<u>8 Mile Rd @ Gratiot Ave</u>	State	0.8
3	20	151	Gratiot Ave @ Stephens Dr		0.8
3	20	151	<u>Gratiot Ave @ Stephens Dr</u>	State,City/Village	0.4
3	20	151	<u>Gratiot Ave @ Stephens Dr</u>	State,City/Village	0.4
3	20	151	Kelly Rd @ 9 Mile Rd E		0.8
3	20	151	<u>9 Mile Rd E @ Kelly Rd</u>	City/Village	0.6
3	20	151	<u>9 Mile Rd E @ Kelly Rd</u>	City/Village	0.2
6	43	293	<u>10 Mile Rd E @ Cole St</u>	County	0.6
6	43	293	8 Mile Rd @ Kelly Rd		0.6
6	43	293	<u>8 Mile Rd @ Kelly Rd</u>	State,City/Village	0.4
6	43	293	<u>8 Mile Rd @ Kelly Rd</u>	State,City/Village	0
8	104	730	10 Mile Rd E @ Flower Ave		0.4
8	104	730	<u>10 Mile Rd E @ Flower Ave</u>	County	0.4
8	104	730	<u>10 Mile Rd E @ Flower Ave</u>	County	0
8	104	730	<u>10 Mile Rd E @ Grove Ave</u>	County	0.4
8	104	730	<u>10 Mile Rd E @ Mackinac St</u>	County	0.4
8	104	730	9 Mile Rd E @ Schroeder Ave		0.4
8	104	730	<u>9 Mile Rd E @ Schroeder Ave</u>	City/Village	0.4
8	104	730	<u>9 Mile Rd E @ Schroeder Ave</u>	City/Village	0
8	104	730	<u>9 Mile Rd E @ Wilmot Ave</u>	City/Village	0.4
8	104	730	<u>Holland Ave @ Rosalind Ave</u>		0.4
8	104	730	Kelly Rd @ Stephens Dr		0.4
8	104	730	<u>Kelly Rd @ Stephens Dr</u>	City/Village	0.4

Local Rank	County Rank	Region Rank	Intersection	Jurisdiction	Annual Avg 2019-2023
8	104	730	<u>Kelly Rd @ Stephens Dr</u>	City/Village	0

Note: Intersections are ranked by the number of fatalities and serious injuries as the result of a crash, and 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 By Fatalities + Serious Injuries

Local Rank	County Rank	Region Rank	Segment	From Road - To Road	Jurisdiction	Annual Avg 2019-2023
1	3	29	<u>10 Mile Rd E</u>	Hayes Ave - Gratiot Ave	County	2
2	7	44	<u>9 Mile Rd E</u>	Gratiot Ave - Kelly Rd	City/Village	1.8
3	8	63	<u>8 Mile Rd E</u>	Schoenherr Rd - Gratiot Ave	State	1.6
4	56	395	<u>8 Mile Rd</u>	Gratiot Ave - Kelly Rd	State	0.8
4	56	395	<u>9 Mile Rd</u>	Schoenherr Rd - Hayes Ave	City/Village	0.8
4	56	395	<u>Gratiot Ave</u>	Stephens Dr - 10 Mile Rd	State	0.8
7	110	683	<u>Gratiot Ave</u>	8 Mile Rd - Toepfer Dr	State	0.6
7	110	683	<u>Gratiot Ave</u>	8 Mile Rd - Toepfer Dr	State	0.6
7	110	683	<u>Kelly Rd</u>	9 Mile Rd E - Stephens Dr	City/Village	0.6
7	110	683	<u>E I 94</u>	9 Mile/E I 94 Ramp - Stephens St	State	0.6
7	110	683	<u>10 Mile Rd E</u>	Kelly Rd - 10 Mile/W I 94 Ramp	County	0.6
7	110	683	<u>Gratiot Ave</u>	Stephens Dr - 10 Mile Rd	State	0.6
7	110	683	<u>Gratiot Ave</u>	Toepfer Dr - 9 Mile Rd E	State	0.6

Note: Segments are ranked by the number of fatalities and serious injuries as the result of a crash, and does not take into account traffic volume.

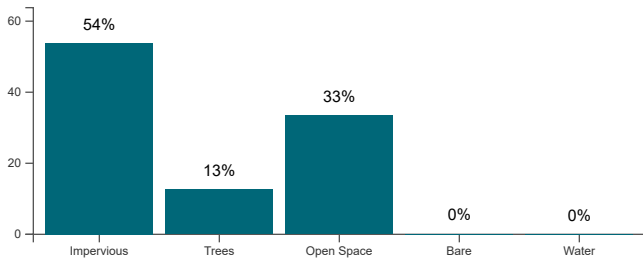
## Environment

## 2020 Land Use

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

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

### 2020 Land Cover



### Source Data SEMCOG - Detailed Data

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

### SEMCOG 2022 Tree Canopy

Type	Acres	Percent
<b>Tree Canopy</b>	679.2	20.7%

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

### 2019 Greenhouse Gas Emissions

	CO2e (MT)	Percentage of Total
<b>Residential Energy Use</b>	119,374.9	40.28%
<b>Commercial Energy Use</b>	46,208.8	15.59%
<b>Industrial Energy Use</b>	9,503.3	3.21%
<b>Industrial Processes</b>	1.3	0%
<b>Transportation</b>	91,340.7	30.82%
<b>Solid Waste</b>	29,255.6	9.87%
<b>Water and Wastewater Treatment</b>	646.5	0.22%
<b>Agriculture, Forestry, and Land Use</b>	0	0%
<b>Total</b>	296,331.2	100%



Source: SEMCOG, Local **Gas Emissions Inventory Summary**



## Supplemental Data-Employee Benefit Summary

2025/26

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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

**FY26 ANNUAL BUDGETED FRINGE BENEFITS**

Name	Coverage	Dept		Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium	
JOHNSON	ALEX	CLERK	CLERKS	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 264
ROSS	HEATHER	CLERK	CLERKS	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 132
UNDERWOOD	ROBIN	SUPV	CLERKS	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 264
Subtotal					\$ 31,973	\$ 7,000	\$ 2,194	\$ 326	\$ 660
Total Annual Premiums					\$ 38,973				\$ 3,180
		101-215-			723.000		724.000		
		101-262-			723.000		724.000		
BARNEY	CHRISTY	CLERK	COURT	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
BASS	PAULA	CLERK	COURT		\$ 6,000	Opt-Out	\$ -	\$ -	\$ 132
BOROWY	NICOLE	CLERK	COURT	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 132
BRUN	DENISE	CLERK	COURT	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
FROIAS	HEATHER	ADM SECR	COURT	F	\$ 6,000	Opt-Out	\$ 1,920	\$ 270	\$ 172
GALEN	KATHLEEN	DEPT HEAD	COURT	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 264
HADDAD	MARINA	CLERK	COURT	F	\$ 6,000	Opt-Out	\$ 1,920	\$ 270	\$ 132
OPEN		DEPT HEAD	COURT	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 264
MESSINA	JAMES	SUPV	COURT	1P	\$ 6,000	Opt-Out	\$ 549	\$ 81	\$ 198
OWENS	CEDRIC	SUPV	COURT	F	\$ 6,000	Opt-Out	\$ 1,920	\$ 270	\$ 198
TOURE	FATOU	CLERK	COURT	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
WEDDIGEN	ALEXANDRA	CLERK	COURT	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
WILBER	CRAIG	SUPV	COURT	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 198
OPEN		CLERK	COURT	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 132
Subtotal					\$ 171,382	\$ 26,250	\$ 17,828	\$ 2,544	\$ 2,350
Total Annual Premiums					\$ 197,632				\$ 22,722
		101-286-			723.000		724.000		
MEYERS	JOHN	DEPT HEAD	BUILD	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 264
LEFLORE	RAPHAEL	SUPV	BUILD		\$ 6,000	Opt-Out	\$ -	\$ -	\$ 198
MCKEAN	ROSE ANN	CLERK	BUILD	1P	\$ 7,815	\$ 1,750	\$ 1,097	\$ 163	\$ 132
WIMPY	JACQUELINE	CLERK	BUILD	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
Subtotal					\$ 51,471	\$ 8,750	\$ 4,114	\$ 596	\$ 726
Total Annual Premiums					\$ 60,221				\$ 5,436
		101-371-			723.000		724.000		
		101-372-			723.000		724.000		
BOSKA	KAREN	SUPV	RENTAL	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 198
GLOVER	JAVONTE	SUPV	RENTAL	1P	\$ 7,815	\$ 1,750	\$ 1,097	\$ 163	\$ 198
OPEN		SUPV	RENTAL	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 198
OPEN		SUPV	RENTAL	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 198
Subtotal					\$ 61,814	\$ 12,250	\$ 5,211	\$ 759	\$ 792
Total Annual Premiums					\$ 74,064				\$ 6,762
		101-372-			723.000		724.000		
		101-732-			723.000		724.000		
PAOLUCCI	DARIN	DEPT HEAD	PWS	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 264
BLUM	MITCHELL	LABOR	PWS	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 198
MODELSKI	GREGORY	SUPV	PWS	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 198
BERSCHE	STEVEN	LABOR	PWS	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
CONKLIN	HUGH	LABOR	PWS	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
DRADA	ANDREW	LABOR	PWS	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 132
GONYEAU	JULIE	CLERK	PWS	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
JABLWAY	DREW	LABOR	PWS	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 132
KACIR	ELLIOTT	LABOR	PWS	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
LOFFREDI	DOMINICK	LABOR	PWS	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
PHILLIPS	MICHAEL	LABOR	PWS	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
SCHRAM	AARON	LABOR	PWS	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
SHIRKEY	JAMES	LABOR	PWS	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 132

**FY26 ANNUAL BUDGETED FRINGE BENEFITS**

Name	Coverage	Dept		Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium
STIEBER DANIEL	LABOR	PWS	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
TREVINO NICHOLAS	LABOR	PWS	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
WHITE AARON	LABOR	PWS	2P	\$ 6,000	Opt-Out	\$ 1,097	\$ 163	\$ 132
WOLGAST SHAUN	LABOR	PWS	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
OPEN	LABOR	PWS	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 132
Subtotal				\$ 253,953	\$ 47,250	\$ 20,845	\$ 3,007	\$ 2,640
Total Annual Premiums				\$ 301,203				\$ 26,492
		592-536-		723.000			724.000	
DIEGEL LENA	CLERK	WS	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
MARTINCIC MONICA	CLERK	WS	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
DANIELS LAKIA	CLERK	WS-FINANC	2P	\$ 6,000	Opt-Out	\$ 1,097	\$ 163	\$ 132
SMITH MARILYN	CLERK	WS-FINANC	1P/2P	\$ 7,815	\$ 1,750	\$ 1,097	\$ 163	\$ 132
Subtotal				\$ 29,444	\$ 5,250	\$ 3,291	\$ 489	\$ 528
Total Annual Premiums				\$ 34,694				\$ 4,308
		592-537-		723.000			724.000	
BLUM RANDALL	DEPT HEAD	FINANCE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 264
RAU KELLY	SUPV	FINANCE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 264
GORALSKI KELLY	SUPV	FINANCE	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 198
PATERNO MICHELE	CLERK	FINANCE	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
PSZONKA KRISTAL	CLERK	FINANCE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
SCHROEDER BETHANY	CLERK	FINANCE	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 132
Subtotal				\$ 95,911	\$ 17,500	\$ 7,954	\$ 1,137	\$ 1,122
Total Annual Premiums				\$ 113,411				\$ 10,213
		101-191-		723.000			724.000	
BOND ABBY	DEPT HEAD	LIBRARY	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 264
MCCOLLUM CHRISTOPHER	SUPV	LIBRARY	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 198
EVANS TERESA	CLERK	LIBRARY	1P	\$ 6,000	Opt-Out	\$ 549	\$ 81	\$ 132
WHEELER AMY	CLERK	LIBRARY	2P	\$ 6,000	Opt-Out	\$ 1,097	\$ 163	\$ 132
Subtotal				\$ 36,158	\$ 5,250	\$ 3,291	\$ 489	\$ 726
Total Annual Premiums				\$ 41,408				\$ 4,506
		271-790-		723.000			724.000	
OPEN	DEPT HEAD	CITY MGR	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 660
HOMAN KIM	SUPV	CITY MGR	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 264
PARSONS BREANA	ADM SECR	CITY MGR	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 172
WALTOWER JUANITA	SUPV	CITY MGR	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 198
Subtotal				\$ 65,372	\$ 14,000	\$ 4,389	\$ 651	\$ 1,294
Total Annual Premiums				\$ 79,372				\$ 6,334
		101-172-		723.000			724.000	
BROOKS VICKY	SUPV	PERSONNEL	1P	\$ 6,000	Opt-Out	\$ 549	\$ 81	\$ 198
Subtotal				\$ 6,000		\$ 549	\$ 81	\$ 198
Total Annual Premiums				\$ 6,000				\$ 828
		101-270-		723.000			724.000	
MCCAIN IAN	SUPV	ECON DEVE	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 198
Subtotal				\$ 7,815		\$ 549	\$ 81	\$ 198
Total Annual Premiums				\$ 7,815				\$ 828
		101-728-		723.000			724.000	
MCALLISTER SAMUEL W.	RET	UNALLOC	1P	\$ 3,463		\$ -	\$ -	\$ -
MANCANI SUSAN	RET	UNALLOC	2P	\$ -		\$ -	\$ 163	\$ -
Subtotal				\$ 3,463		\$ -	\$ 163	\$ -
Total Annual Premiums				\$ 3,463				\$ 163
								\$ 3,626

**FY26 ANNUAL BUDGETED FRINGE BENEFITS**

Name		Coverage	Dept		Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium
101-273-874.172									
ADAMO	MIKE	FIRE	FIRE	1P	\$ 6,000	Opt-Out	\$ 549	\$ 81	\$ 132
BABCOCK	CHRISTOPHER	FIRE	FIRE	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 132
CLARK	JASON	FIRE	FIRE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
CLIPPERT	KENT	FIRE	FIRE	F	\$ 6,000	Opt-Out	\$ 1,920	\$ 270	\$ 132
CLONINGER	EVAN	FIRE	FIRE	1P	\$ 6,000	Opt-Out	\$ 549	\$ 81	\$ 132
DAMM	BRIAN	FIRE	FIRE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
DENMARK	KEVIN	FIRE	FIRE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
FRATTINI	JASON	FIRE	FIRE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
HEINZMAN	JAMES	FIRE	FIRE	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 132
HEWELT	MICHAEL	FIRE	FIRE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
JEBBO	JOHNNY	FIRE	FIRE	F	\$ 6,000	Opt-Out	\$ 1,920	\$ 270	\$ 132
LAYER	MATTHEW	FIRE	FIRE	2P	\$ 6,000	Opt-Out	\$ 1,097	\$ 163	\$ 132
OPEN		FIRE	FIRE	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 132
PLOTZKE	JOHN V	FIRE	FIRE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
POLK	ALTON	FIRE	FIRE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
POUNDERS	ANDY	FIRE	FIRE	F	\$ 6,000	Opt-Out	\$ 1,920	\$ 270	\$ 132
ROSSETTI	DOMINIC	FIRE	FIRE	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
SAHR	MATTHEW	FIRE	FIRE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
SCHIMANSKI	BRIAN	FIRE	FIRE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
SUCHARSKI	MATTHEW	FIRE	FIRE	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
SZCZESNIAK	MICHAEL	FIRE	FIRE	F	\$ 6,000	Opt-Out	\$ 1,920	\$ 270	\$ 132
Uphoff	Robert	FIRE	FIRE	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
ZANGARA	JOSEPH	FIRE	FIRE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
Subtotal			23.00		\$ 327,603	\$ 50,750	\$ 34,011	\$ 4,844	\$ 3,036
Total Annual Premiums					\$ 378,353				\$ 41,891
				101-336-	723.000		724.000		
HAINES	COREY	CHIEF	POLICE	F	\$ 6,000	Opt-Out	\$ 1,920	\$ 270	\$ 264
HAMBRIGHT	MATTHEW	DC	POLICE	F	\$ 6,000	Opt-Out	\$ 1,920	\$ 270	\$ 198
BOURGEOIS	KATHY	CLERK	POLICE	2P	\$ 6,000	Opt-Out	\$ 1,075	\$ 145	\$ 172
KOONTZ	MELANIE	SUPV	POLICE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 198
GRIFFIN	CIERRA	CLERK	POLICE	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
WARD	JENNIFER	CLERK	POLICE	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 132
ALEXOPOULOS	PAUL	POA	POLICE	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
BALLARD	JOSHUA	POA	POLICE	1P	\$ 6,000	Opt-Out	\$ 549	\$ 81	\$ 132
BANDOO	ANDRAE	POA	POLICE	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
BURKALL	RANDAN	POA	POLICE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
CHAMBERLAIN	STEVE	COA	POLICE	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 132
DECKERT	DANIEL	POA	POLICE	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
FINAZZO	JOSEPH	POA	POLICE	1P	\$ 6,000	Opt-Out	\$ -	\$ -	\$ 132
GELOSO	JOSEPH	POA	POLICE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
HAWKINS	SCOTT	POA	POLICE	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
HOLISH	ALEXANDER	COA	POLICE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
HUSSEIN	ALAA	POA	POLICE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
IGNACE	JOSHUA	COA	POLICE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
KARPUK	STEFAN	POA	POLICE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
KIBLER	JAMIE	POA	POLICE	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 132
KOENIGSMANN	ROBERT	COA	POLICE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
KRZEWSKI	CAMERON	POA	POLICE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
MADONIA	JOSEPH	COA	POLICE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
MAY	RYAN	POA	DRUGS	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 132
MCDERMERT	JACK	POA	POLICE	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
MCLAUGHLIN	GARY	POA	POLICE	F	\$ 6,000	Opt-Out	\$ 1,920	\$ 270	\$ 132
MCNEIL	ROBERT	COA	POLICE	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
MORAN	NICHOLAS	POA	POLICE	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
MIKULEC	ALEC	POA	POLICE	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132

**FY26 ANNUAL BUDGETED FRINGE BENEFITS**

Name	Coverage	Dept		Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium	
OLESKY	CYLE	POA	POLICE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
PIRO	JOSEPH	COA	POLICE	2P	\$ 6,000	Opt-Out	\$ 1,097	\$ 163	\$ 132
PRUDE	MARCEL	POA	POLICE	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 132
PULST	MARK	POA	POLICE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
RENAUD	JAMES	POA	POLICE	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
REBAR	JOSEPH	POA	POLICE	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
REGENER	RYAN	POA	POLICE	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
REINHOLD	IAN	POA	POLICE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
RHODEA	CHRISTOPHER	COA	POLICE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
RYBINSKI	LUKE	POA	POLICE	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
OPEN		POA	POLICE	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 132
OPEN		POA	POLICE	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 132
OPEN		POA	POLICE	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
SEVERINI	KYLE	POA	POLICE	1P	\$ 6,000	Opt-Out	\$ 549	\$ 81	\$ 132
SHOWERS	BRIAN	POA	POLICE	F	\$ 6,000	Opt-Out	\$ 1,920	\$ 270	\$ 132
THOME	BRIAN	POA	DRUGS	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 132
THOME	MELANIE	POA	POLICE	1P	\$ 6,000	Opt-Out	\$ 549	\$ 81	\$ 132
WELCH	DAVID	POA	POLICE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
WOOD	ANDREW	COA	POLICE	F	\$ 21,313	\$ 3,500	\$ 1,920	\$ 270	\$ 132
ZISKIE	JORDAN	POA	POLICE	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
ZWICKER	JAMES	COA	POLICE	F	\$ 6,000	Opt-Out	\$ 1,920	\$ 270	\$ 132
Subtotal			43.00		\$ 583,688	\$ 99,750	\$ 52,114	\$ 7,473	\$ 5,676
Total Annual Premiums					\$ 683,438				\$ 65,262
			101-301-		723.000		724.000		
OPEN		SUPV	ACO	1P	\$ 7,815	\$ 1,750	\$ 549	\$ 81	\$ 132
SANCHEZ	ASHLEY	SUPV	ACO	2P	\$ 16,343	\$ 3,500	\$ 1,097	\$ 163	\$ 132
Subtotal					\$ 24,158	\$ 5,250	\$ 1,646	\$ 244	\$ 264
Total Annual Premiums					\$ 29,408				\$ 2,154
			101-430-		723.000		724.000		
ADAMS	IRENE	FIRE	RET	1P	\$ 3,463				
CLARK	TIMOTHY	FIRE	RET	1P	\$ 3,753				
CROFF	JOSEPH	FIRE	RET	1P	\$ 3,463				
CUPIT	MICHAEL	FIRE	RET	1&1	\$ 17,963				
DIXON	JAMES	FIRE	RET	2P	\$ 6,926				
FOLKERTS	LAWRENCE	FIRE	RET	1P	\$ 10,609				
HAGEN	DANNY	GEN	RET	2P	\$ 6,926		\$ 839		
HAVRILLA	JAMES	FIRE	RET	2P	\$ 6,926				
HAYES	THOMAS	FIRE	RET	2P	\$ 6,926				
KLAWENDER	ARTHUR	FIRE	RET	1P	\$ 3,463				
KOMOREK	KATHLEEN	FIRE	RET	1P	\$ 3,463				
KOTYLO	PHILIP	FIRE	RET	1P	\$ 11,910				
KRAMER	JEFFREY	FIRE	RET	1&1	\$ 17,963				
LEE	KIRK	FIRE	RET	1&1	\$ 13,244	\$ 2,000			
MOEN	SANDRA	FIRE	RET	1P	\$ 3,463				
NIEDERMAIER	ROBERT	GEN	RET	1&1	\$ 17,963		\$ 839		
OKE	GREGORY	FIRE	RET	1P	\$ 3,463				
PATERNOSTER	MARLENE	FIRE	RET	1P	\$ 3,463		\$ 420		
PATERNOSTER	STEVE	FIRE	RET	2P	\$ 6,926				
POKROPOWICZ	LAWRENCE	FIRE	RET	2P	\$ 18,144	\$ 3,500			
RADZWION	JOSEPH III	FIRE	RET	2P	\$ 6,926				
RICHARDSON	DOUGLAS	FIRE	RET	1P	\$ 3,463				
RUZZIN	SANDRA	FIRE	RET	1P	\$ 3,463				
SAVALLE	WILLIAM	FIRE	RET	2P	\$ 16,343	\$ 3,500			
SCHEUER	JEFFREY	FIRE	RET	2P	\$ 25,461				
SCHMIDT	DONALD	FIRE	RET	2P	\$ 6,926				
SHARPLIN	HAROLD	FIRE	RET	2P	\$ 6,926				

**FY26 ANNUAL BUDGETED FRINGE BENEFITS**

Name	Coverage	Dept		Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium
SLONE SUZANNE	FIRE	RET	F	\$ 35,729				
SUBJECK RONALD	FIRE	RET	2P	\$ 6,926				
SZYMANSKI EDWARD	FIRE	RET	1P	\$ 3,463				
TOMAS MARK	FIRE	RET	F	\$ 21,313	\$ 3,500			
VANDEWIELE LUCILLE	FIRE	RET	1P	\$ 3,463				
WALSH SCOTT	FIRE	RET	F	\$ 21,313	\$ 3,500			
WARD LEONA	FIRE	RET	1P	\$ 3,463				
WEISPAUPT KEVIN	FIRE	RET	1P	\$ 3,463				
WIEGAND GARY	FIRE	RET	2P	\$ 28,583				
HOSPITALIZATION-RETIRES-FIRE				\$ 367,638	\$ 16,000	\$ 2,099		
Total Annual Premiums							\$ 385,736	
101-336-874.100								
ASSENDELFT BARBARA	GEN	RET	1P	\$ 3,463				
BETTENCOURT DIANE	GEN	RET	1P	\$ 3,463				
BUBOLTZ CARRIE	GEN	RET	1P	\$ 3,463				
DEBACKER LISA	GEN	RET	1P	\$ 3,463				
DELBRIDGE CHRISTOPHER	GEN	RET	2P	\$ 6,926		\$ 839		
DIXON GEORGE	GEN	RET	2P	\$ 6,926				
ERNATT DONNA	GEN	RET		\$ 2,400	Opt-Out			
FROHRIEP DEBORAH	GEN	RET	1P	\$ 3,463				
GARCIA JUDITH	GEN	RET	1P	\$ 3,463				
GERDS RONALD	GEN	RET	2P	\$ 6,926		\$ 839		
GLASS STEVE	GEN	RET	2P	\$ 6,926				
GORDIER LARRY	GEN	RET	1P	\$ 3,463		\$ 420		
GRANT LEE	GEN	RET	2P	\$ 6,926				
GRANT MARY	GEN	RET	2P	\$ 28,583		\$ 839		
GRIAK KATHY	GEN	RET	1P	\$ 3,463		\$ 420		
HAYES MILO	GEN	RET	2P	\$ 6,926		\$ 839		
HESS BONNIE	GEN	RET	1P	\$ 3,463				
HILL RONALD	GEN	RET	1P	\$ 3,463				
HITCHCOCK BETTY	GEN	RET	1P	\$ 3,463				
HOFER RICHARD	GEN	RET	1P	\$ 3,463				
HOLLAND ELEANOR	GEN	RET	1P	\$ 3,463				
HUNT ELIZABETH	GEN	RET	1P	\$ 3,463		\$ 420		
KELLY DENISE	GEN	RET	1P	\$ 7,560	\$ 1,750			
KOTE NANCY	GEN	RET	2P	\$ 6,926		\$ 839		
KRIEG MARY	GEN	RET	1P	\$ 3,463				
KRUGZDA ROSEMARIE	GEN	RET	1P	\$ 3,463				
LABADIE TERRENCE	GEN	RET	2P	\$ 6,926				
MALCOLM CINDY	GEN	RET	1P	\$ 3,463		\$ 420		
MANCANI SUSAN	GEN	RET	2P	\$ 6,926		\$ 839		
MCNEIL KIM	GEN	RET	1P	\$ 11,037				
MICHLING MARK	GEN	RET	1&1	\$ 15,372		\$ 1,469		
MISSANT JOSEPH	GEN	RET	2P	\$ 6,926				
MITCHELL SHIRLEY	GEN	RET		\$ -	Opt Out	\$ 420		
MORTON ROBERT	GEN	RET	2P	\$ 6,926				
MURPHY KEVIN	GEN	RET	1P	\$ 3,463				
MURPHY PATRICK	GEN	RET	2P	\$ 6,926		\$ 839		
NADER JOHN	GEN	RET	2P	\$ 6,926				
NORRIS KATHLEEN	GEN	RET	2P	\$ 6,926				
NUMMER GARY	GEN	RET	2P	\$ 6,926		\$ 839		
PATERNOSTER ARDEN	GEN	RET	1P	\$ 3,463		\$ 420		
POTTER SHARON	GEN	RET	1P	\$ 3,463		\$ 420		
RADZWION MARIE	GEN	RET	1P	\$ 3,463				
ROSS SANDRA	GEN	RET	2P	\$ 6,926				
RUSIN BARBARA	GEN	RET	1P	\$ 3,463		\$ 420		
SAGE JOHN	GEN	RET	1P	\$ 3,463				

**FY26 ANNUAL BUDGETED FRINGE BENEFITS**

Name	Coverage	Dept		Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium
SCALET	LINDA	GEN	RET	1P	\$ 3,463			
SCHEERES	ERNEST	GEN	RET	2P	\$ 6,926	\$ 839		
SEGESTA	BENEDICT	GEN	RET	1P	\$ 3,463			
SENSKE	BERNADINE	GEN	RET	1P	\$ 3,463	\$ 839		
SHIELDS	GERALD	GEN	RET	1P	\$ 3,463			
SMITH	MARGARET	GEN	RET	1P	\$ 3,463			
SOLOMON	PATRICIA	GEN	RET	1P	\$ 3,463			
TIPTON	CHRISTOPHER	GEN	RET	1P	\$ 3,463			
VANDENABEELE	RODGER	GEN	RET	2P	\$ 6,926			
VINCENT	JOYCE	GEN	RET	1P	\$ 3,463	\$ 420		
WEISHAAPT	LINDA	GEN	RET	1P	\$ 3,463	\$ 839		
WILLENBERG	FREDERICK	GEN	RET	1P	\$ 3,463			
ZAMOJSKI	THADDEUS	GEN	RET	2P	\$ 6,926			
HOSPITALIZATION-RETIREEES-GENERAL					\$ 310,814	\$ 1,750	\$ 14,480	
Total Annual Premiums								\$ 327,044
101-295-874.100								
BANKES	DAVID	H2O	RET	2P	\$ 6,926	\$ 1,469		
COLLINS	TAE	H2O	RET	1P	\$ 3,463			
HESS	RICHARD	H2O	RET	1P	\$ 3,463	\$ 839		
LESNOFF	DEBORAH	H2O	RET	2P	\$ 6,926			
LEWIS	DAVID	H2O	RET	1P	\$ 3,463			
LOWRY	JENNIFER	H2O	RET	2P	\$ 6,926			
TAYLOR	ALAN	H2O	RET	1P	\$ 3,463			
HOSPITALIZATION-RETIREEES-WATER/SEWER					\$ 34,628	\$ -	\$ 2,308	
Total Annual Premiums								\$ 36,937
592-537-874.100								
CHRISTENSEN	JOYCE	LIB	RET	2P	\$ 6,926	\$ 839		
GREENWOOD	ROBERT	LIB	RET	2P	\$ 6,926			
STERLING	CAROL	LIB	RET	1P	\$ 2,636	\$ 549		
HOSPITALIZATION-RETIREEES-LIBRARY					\$ 16,487	\$ -	\$ 1,388	
Total Annual Premiums								\$ 17,875
271-790-874.100								
ALLEN	MARK	POL	RET	1P	\$ 5,434			
ARNOLD	SHERYL	POL	RET	1P	\$ 3,463			
AUBEL	JOSEPH	POL	RET	2P	\$ 6,926			
BAKER	JAMES	POL	RET	F	\$ 4,800			
BERDY	LEON	POL	RET	2P	\$ 25,461			
BOROWSKY	LEO	POL	RET	2P	\$ 6,926			
BOURGEOIS	SCOTT	POL	RET	2P	\$ 26,489			
BUCK	AUDREY	POL	RET	1P	\$ 3,463			
CALABRESE	JOHN	POL	RET	2P	\$ 6,926			
CAMPBELL	MARTIN	POL	RET	F	\$ 6,000			
CHILDS	NEIL	POL	RET	F	\$ 31,826			
CLEMENTS	JOHN	POL	RET	1&1	\$ 17,963			
CONNOR	PATRICK	POL	RET	2P	\$ 6,926			
CORSI	DARRELL	POL	RET	2P	\$ 6,926			
DANBERT	THOMAS	POL	RET	2P	\$ 6,926	\$ 839		
DEAL	BRIAN	POL	RET	2P	\$ 26,489			
DEBURGHGRAEVE	ANN	POL	RET	1P	\$ 3,463			
DEWEESE	FREDERICH	POL	RET	1P	\$ 3,463	\$ 420		
DIEGEL	RANDY	POL	RET	F	\$ 31,826			
DOWELL	ANTOINETTE	POL	RET	1P	\$ 3,463	\$ 420		
DURNING	JAMES	POL	RET	2P	\$ 6,926			
ERNATT	DAVID	POL	RET		\$ 4,800			
FORTUNATO	DAVID	POL	RET	2P	\$ 16,343	\$ 3,500		

**FY26 ANNUAL BUDGETED FRINGE BENEFITS**

Name	Coverage	Dept	Annual Health Rate	Annual H.S.A. Contribution	Annual Dental Rate	Annual Optical Rate	Annual Life Premium
GENTER	MARTIN	POL RET	2P \$ 26,489				
GERLACH	DAVID	POL RET	2P \$ 6,926				
GIBSON	JASON	POL RET	2P \$ 25,461				
GIRARD	MICHAEL	POL RET	1P \$ 3,463				
GOLIA	ANTONIO	POL RET	F \$ 31,826				
GUDENEAU	RONALD	POL RET	1P \$ 3,463				
HARDY	RICHARD	POL RET	1P \$ 3,463				
HILL	RICKY	POL RET	1&F \$ 36,574				
HOLLAND	DOLORES	POL RET	1P \$ 3,463				
KEISER	ERIC	POL RET	F \$ 22,224	\$ 3,500			
KELLER	MICHAEL	POL RET	1P \$ 3,463				
KINNEY	KENNETH	POL RET	1P \$ 3,463				
KOMER	CARL	POL RET	2P \$ 6,926				
KOMER	MICHAEL	POL RET	1&1 \$ 17,963				
KOMER	THOMAS	POL RET	2P \$ 6,926				
KONAL	THOMAS	POL RET	1P \$ 11,037				
KOZLOWSKI	KATHLEEN	POL RET	1P \$ 3,463				
LAURETTI	MICHAEL	POL RET	2P \$ 26,489		\$ 1,469		
LAUTH	WILLIAM	POL RET	2P \$ 26,489				
LULKO	EDWARD	POL RET	2P \$ 31,826				
MANCINA	MATTHEW	POL RET	1&1 \$ 17,963				
MARGITA	ROBERT	POL RET	2P \$ 6,926				
MARKOWICZ	EUGENE	POL RET	1P \$ 3,463				
MARSCHNER	SANTINA	POL RET	1P \$ 3,463				
MCLAUGHLIN	DEREK	POL RET	1P \$ 11,910				
MERLO	MATTHEW	POL RET	F \$ 22,224	\$ 3,500			
MURDOCK	TODD	POL RET	F \$ 22,680	\$ 3,000			
OSTROWSKI	THOMAS	POL RET	1P \$ 10,609				
OWEN	GARY	POL RET	2P \$ 6,926				
PRZYWARA	ALAN	POL RET	1&1 \$ 17,963				
REBANT	THOMAS	POL RET	2P \$ 6,926				
REICHENBACH	FRANK	POL RET	2P \$ 6,926				
ROBICHAUD	DANIEL	POL RET	\$ -	OPT-OUT			
ROHRER	ROBERT	POL RET	2P \$ 6,926				
SAAR	LEXIE	POL RET	1P \$ 3,463				
SCHOEN	BRUCE	POL RET	1&1 \$ 17,963				
SCHULT	SHARI	POL RET	1P \$ 11,037				
SCOTT	FREDERICK	POL RET	2P \$ 6,926				
SELLERS	STEVEN	POL RET	F \$ 22,224	\$ 3,500			
SHOCK	KELLY	POL RET	F \$ 4,800	OPT-OUT			
SOMMERFELD	STEPHEN	POL RET	F \$ 35,729				
TAORMINA	KIM	POL RET	1P \$ 3,463				
TATE	FRANCIS	POL RET	1P \$ 3,463				
TEOLIS	DAVID	POL RET	F \$ 2,400	OPT-OUT			
URNESS	EUGENE	POL RET	1P \$ 3,463		\$ 420		
VESCO	TERRY	POL RET	2P \$ 6,926				
ZAVISLAK	RICHARD	POL RET	2P \$ 6,926				
HOSPITALIZATION-RETIRES-POLICE			\$ 838,305	\$ 17,000	\$ 3,568		
Total Annual Premiums							\$ 858,873
101-301-874.100							
ANNUAL ACTIVE BENEFITS			\$ 2,049,454				\$ 201,080
TOTAL ANNUAL ACTIVE BENEFITS			\$ 2,250,534				
ANNUAL RETIREE BENEFITS			\$ 1,567,872	\$ 34,750	\$ 23,843		
TOTAL ANNUAL RETIREE BENEFITS			\$ 1,626,465				

City of Eastpointe  
Historical Staffing Levels

Full Time  
 Part Time  
 CT Contractual

Position      Status      FY17      FY18      FY19      FY20      FY21      FY22      FY23      FY24      FY25      FY26

<b>City Council</b>												
Mayor	●	1	1	1	1	1	1	1	1	1	1	1
Councilperson	●	4	4	4	4	4	4	4	4	4	4	4

<b>Court</b>												
Judge	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1	1
Magistrate / Administrator	<input checked="" type="checkbox"/>		1	1	1	1	1					
Magistrate	●							1	1	1	1	1
Administrator	<input checked="" type="checkbox"/>	1						1	1	1	1	1
Probation Officer	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1	1
Judicial Secretary	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1	1
Court Officer	<input checked="" type="checkbox"/>	1	2	2	2	2	2	2	2	2	2	2
Court Officer	●	3	1	2					1	2	2	2
Court Officer	CT				1	1	1	1				
Accounting/Collections	<input checked="" type="checkbox"/>								1	1	1	1
Clerical	<input checked="" type="checkbox"/>	6	6	6	6	6	6	7	7	7	7	7
Clerical	●		1	1			3	2	2	2	2	2

<b>City Manager</b>												
<b>City Manager's Office</b>												
City Manager	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1	1
Assistant City Manager	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1	1
Executive Assistant	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1	1
Human Resource Assistant	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1	1
Community Engagement	<input checked="" type="checkbox"/>											
Communications/PIO	<input checked="" type="checkbox"/>							1				
Communications/PIO	●	1	1	1	1	1	1					
Supervisor	<input checked="" type="checkbox"/>	1	1	1	1							
<b>Economic Development</b>												
Economic Development Mgr	<input checked="" type="checkbox"/>				1	1	1	1	1	1	1	1

City of Eastpointe  
Historical Staffing Levels

Full Time  
 Part Time  
 Contractual

<u>Position</u>	<u>Status</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
DDA Maintenance	CT	1	1	1	1	1	1	1	1	1	1
<b>Finance</b>											
Finance Director	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Deputy Finance Director	<input checked="" type="checkbox"/>			1	1	1			1	1	1
Controller	<input checked="" type="checkbox"/>						1	1			
Accountant	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Accountant	<input type="checkbox"/>	1	1	1							
Payroll Clerk	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Accounts Payable Clerk	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Clerical	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Clerical	<input type="checkbox"/>	1	2	2	1	1	1	1	1	1	1
Clerical-MIDC	<input type="checkbox"/>				1	1		1	1	1	1
<b>Assessing</b>											
Assessor	CT	1.0	1.0	1	1	1	1	1	1	1	1
Appraiser	CT	1.0	1.0	1	1	1	1	1	1	1	1
Clerical	CT	1	1	1	1	1	1	1	1	1	1
Clerical	<input type="checkbox"/>	1									
<b>City Attorney</b>											
Attorney	CT	1	1	1	1	1	1	1	1	1	1
<b>Clerks/Elections</b>											
Deputy City Clerk	<input checked="" type="checkbox"/>						1	1	1	1	1
Clerical	<input checked="" type="checkbox"/>	2	2	2	2	2	2	2	2	2	2
Clerical	<input type="checkbox"/>	1	1	1				1	1	1	1
<b>Public Safety Department</b>											
Public Safety Director	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1

City of Eastpointe  
Historical Staffing Levels

Full Time  
 Part Time  
 Contractual  
 CT

<u>Position</u>	<u>Status</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
<b>Police</b>											
Police Chief	<input checked="" type="checkbox"/>								1	1	1
Administrative Assistant	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Deputy Police Chief	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Command Officers	<input checked="" type="checkbox"/>	10	10	11	10	10	10	10	10	10	10
Patrol Officers	<input checked="" type="checkbox"/>	28	28	28	32	32	32	32	32	33	33
School Officer	<input checked="" type="checkbox"/>								1	1	1
Records/IT/Property Supervisor	<input checked="" type="checkbox"/>			1	1	1	1	1	1	1	1
Clerical	<input checked="" type="checkbox"/>	2	2	2	2	2	2	2	2	2	2
Clerical	<input type="checkbox"/>	1	1	1	1	1	1	1			
Property Clerk	<input type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Code Enforcement	<input type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Public Service Aides	<input type="checkbox"/>	7	8	8	9	9	9	9	10	10	10
Porter	<input type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Crossing Guards	<input type="checkbox"/>	10	10	10	8	8	8	8	8	8	8
<b>Animal Control</b>											
Animal Control	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	2	2	2
Animal Control	<input type="checkbox"/>					1	1	1			2
<b>Fire</b>											
Fire Chief	<input checked="" type="checkbox"/>								1	1	1
Deputy Fire Chief/Fire Marshall	<input checked="" type="checkbox"/>	1	1	1					1	1	1
Deputy Fire Chief	<input checked="" type="checkbox"/>				1	1	1	1			
Fire Marshall	<input checked="" type="checkbox"/>				1	1	1	1			
Firefighters / ALS	<input checked="" type="checkbox"/>	21	21	21	21	21	21	21	21	21	21
Clerical	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Clerical	<input type="checkbox"/>										

City of Eastpointe  
Historical Staffing Levels

Full Time  
 Part Time  
 Contractual  
 CT

Position      Status    FY17    FY18    FY19    FY20    FY21    FY22    FY23    FY24    FY25    FY26

**Community and Economic Development**

Building Official	<input checked="" type="checkbox"/>				1	1	1				1	1
Building Official	CT							1	1			
Assistant Building Official	<input checked="" type="checkbox"/>		1	1	1	1	1				1	1
Assistant Building Official	CT							1	1			
Director of Community & Economic Development	<input checked="" type="checkbox"/>	1	1	1								
Community Standards & Inspections	<input checked="" type="checkbox"/>	1										
Building Inspector	<input type="checkbox"/>				1	1	1				1	
Building Inspector	CT							1	1			1
Rental Inspector	<input checked="" type="checkbox"/>	1	1	1	1	1	1				2	1
Rental Inspector	<input type="checkbox"/>	3	3	3	3	3	3					
Rental Inspector	CT							2	2			
Code Enforcement / Building Inspections	<input checked="" type="checkbox"/>										2	1
Code Enforcement / Building Inspections	<input type="checkbox"/>	4	5	5	4	4	4				2	2
Code Enforcement / Building Inspections	CT							2	2			
Electrical & Plumbing Inspectors	CT	2	2	2	2	2	2	2	2	2	2	2
Clerical	<input checked="" type="checkbox"/>	2	2	2	2	2	2	2	2	2	2	2
Clerical	<input type="checkbox"/>	5	4	4	2	4	4	4	1	2	2	2

**Parks & Recreation**

Contacted	CT	Varies	Varies	Varies	Varies	Varies	Varies	Varies	Varies	Varies	Varies	Varies
Parks Supervisor	<input checked="" type="checkbox"/>										1	1

City of Eastpointe  
Historical Staffing Levels

Full Time  
 Part Time  
 CT Contractual

Position      Status      FY17      FY18      FY19      FY20      FY21      FY22      FY23      FY24      FY25      FY26

<u>Position</u>	<u>Status</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
<b>Department of Public Works and Services</b>											
DPW Director	<input checked="" type="checkbox"/>		1	1	1	1	1	1	1	1	1
DPWS Supervisors	<input checked="" type="checkbox"/>	2	1	2	2	2	2	2	2	2	2
Laborer / Mechanic	<input checked="" type="checkbox"/>	13	11	12	12	12	12	12	12	12	13
Laborer	<input type="checkbox"/>	4	8	8	5	5	5	5	5	5	3
Clerical-Water Billing	<input checked="" type="checkbox"/>	4	4	4	2	3	3	3	2	2	2
Clerical-Water Billing	<input type="checkbox"/>				2	2	2	2	3	3	3
Clerical	<input checked="" type="checkbox"/>		1	1	1	1	1	1	2	2	2
Clerical	<input type="checkbox"/>	1	1	1				1			

<u>Position</u>	<u>Status</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
<b>Library</b>											
Director	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Assistant Director	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Librarian	<input type="checkbox"/>				1	1	1	1	1	1	1
Youth Librarian	<input checked="" type="checkbox"/>	1	1	1	1	1	1	1	1	1	1
Clerical	<input checked="" type="checkbox"/>	2	2	2	2	2	2	2	2	2	2
Aides	<input type="checkbox"/>	9	9	9	9	9	9	9	10	10	10

Citywide Full-Time Staffing      119      119      123      126      127      128      129      130      137      135

Citywide FTE Staffing      156.0      158.0      162.5      162.0      165.0      167.0      170.0      172.0      173.5      172.0

**SECTION XII:  
GLOSSARY OF  
MUNICIPAL TERMS**



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**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.



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**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.



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**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.



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**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 1<sup>st</sup> through June 30<sup>th</sup>.

**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.



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**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.



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**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.



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**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.



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**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.



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**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
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



## Glossary of Municipal Terms

2025/26

<b>HUD</b>	Housing and Urban Development
<b>IBNR</b>	Incurred but not Reported
<b>ISP</b>	Investment Service Program
<b>MDNR</b>	Michigan Department of Natural Resources
<b>MDOT</b>	Michigan Department of Transportation
<b>MEDA</b>	Michigan Economic Development Association
<b>MEDC</b>	Michigan Economic Development Corporation
<b>MERS</b>	Municipal Employees Retirement System
<b>MNRTF</b>	Michigan Natural Resource Trust Fund
<b>PPO</b>	Preferred Provider Organization
<b>ROW</b>	Right-of-Way
<b>SAD</b>	Special Assessment District
<b>SEV</b>	State Equalized Value
<b>STV</b>	State Taxable Value
<b>TV</b>	Taxable Value