

An aerial rendering of a highway interchange. A multi-lane highway with a bridge spans across the top of the image. Below the bridge, there are two main lanes of traffic. The left lane has several cars and a large white semi-truck. The right lane has a white semi-truck, a concrete mixer truck, and several cars. There are landscaped areas with green trees and bushes on both sides of the highway. The background shows a green hillside with more trees.

EAST POINT GEORGIA

ADOPTED BUDGET FISCAL YEAR 2021



Fiscal Year 2021 Adopted Budget

Presented By:

Frederick Gardiner, City Manager

Prepared By:

Lolita Grant CPA, Finance Director
Shannon Golden, Budget Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of East Point
Georgia**

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morrill

Executive Director

MAYOR AND CITY COUNCIL



DEANA HOLIDAY INGRAHAM
MAYOR



SHARON D. SHROPSHIRE
COUNCIL MEMBER
WARD A – AT LARGE



LANCE ROBERTSON
COUNCIL MEMBER
WARD A



KAREN RENÉ
COUNCIL MEMBER
WARD B – AT LARGE



THOMAS CALLOWAY
COUNCIL MEMBER
WARD B



NANETTE SAUCIER
COUNCIL MEMBER
WARD C – AT LARGE



MYRON B. COOK
COUNCIL MEMBER
WARD C



JOSHUA BUTLER, IV
COUNCIL MEMBER
WARD D – AT LARGE



STEPHANIE GORDON
COUNCIL MEMBER
WARD D

INTRODUCTION AND OVERVIEW

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EAST POINT GEORGIA

Introductory/Overview



May 27, 2020

MAYOR
Deana Holiday
Ingraham

**COUNCIL
MEMBERS**

Ward A
Sharon D. Shropshire
Alexander Gothard

Ward B
Karen René
Thomas Calloway

Ward C
Nanette Saucier
Myron B. Cook

Ward D
Joshua B. Butler, IV
Stephanie Gordon

CITY MANAGER
Frederick Gardiner

Honorable Mayor and Council Members:

Per the City of East Point’s Charter, I have attached hereto for your review and consideration the Proposed Operating and Capital Budget for Fiscal Year (FY) 2021 for the City of East Point, Georgia. This proposed budget is consistent with Section 5-101 of the City of East Point Charter and state law which requires it to be a balanced budget across all funds. Fiscal Year 2021 revenues across all funds are budgeted at \$175,074,574 and expenses are budgeted at \$171,524,104 General Fund revenues are budgeted at \$47,249,982 with expenses budgeted at \$47,249,982.

The FY 2021 budget is unparallel to any budget of the past. The COVID – 19 has created challenges in both long and short-term projections of revenues and expenditures. As a result of COVID-19, the City projects decreases in revenues, for the first two quarters of FY 2021. However, the City will continue to invest in improving its infrastructure and service delivery to the constituents of the City of East Point. Incorporated in this budget are the continued installation of the Advanced Metering Infrastructure (AMI) projects for water and electric; the completion of Phase II the City’s auditoriums, funded with Hotel/Motel proceeds, and transportation system upgrades throughout the City funded via the Transportation Special Purpose Local Option Sales Tax (TSPLOST). The *50-Worst properties* team will continue to conduct the substandard housing abatement and Clean Cities Initiative programs and work with the Blight Task Force Data Gathering Initiative.

Budget Highlights:

The total citywide budget across all funds is proposed at \$175,074,574 which is an increase of \$1,450,749 above the present year’s budget of \$173,623,825. This increase can be attributed Fund Balance used to fund General Fund Operations of \$(1.975 million) Hotel/Motel and the Government Center Funds for capital project (2.1 million and \$6.7 million respectively) ; increases in transfer In to the City Hall Fund (\$725,000) to cover debt services and an increase in financing from GEFA Loans (\$5.5 Million) in the Water and Sewer Fund for capital projects and operations.

The City continued to budget for capital projects started during the current fiscal year, granted funded projects and those projects deemed critical for FY 2021. These projects included the AMI, transportation, water line repairs, streets and sidewalks improvements, renovation of the City Auditoriums and the purchase of public safety vehicles.

Revenues across all funds exceed expenditures by \$3,550,470, and in the general fund operations, revenues equal expenditures. The City expects to use fund balance of \$1,975,187 to balance the general fund. The FY 2021 budget does not include increases in the millage rate, development or permit fees. The rates for Electric's Power Cost Adjustment (PCA) and Environmental Compliance Cost Recovery (ECCR) are proposed to decrease.

General Fund Revenues

The proposed FY 2021 General Fund Budget Revenues are \$47,249,982, a \$898,075 decrease from FY2020 amended budgeted amount of \$48,148,057. Revenue projects were revised based upon the projected effect of COVID-19 on the economy. Revenues for sales and hotel/motel taxes are projected to decrease by 20-75% for the first quarter and then show slight increases in the second and third quarter.

L.O.S.T. Revenues for FY 2020 was on track to generate over \$13 million. However, based upon the projected effect of COVID-19, L.O.S.T Revenues for FY 2021 were decreased by \$2.5 million, to \$10,500,000. Revenues from transfer in from the Hotel/Motel Funds and other sources such as permits, fines and forfeitures and jail fees were decreased. Property taxes revenues were projected to be flat, held at the same amount as FY 2020.

General Fund Expenditures

General Fund expenditures are proposed at \$47,249,982 which represents a \$749,041 decrease from FY2020 budgeted amount of \$47,999,023 amended budget. Reflected in this budget is a hiring freeze for new positions, delay of non-critical capital projects, purchase of police vehicles, and 8% increase health insurance benefits. The FY 2021 budget does not include a Cost of Living Adjustment (COLA) or public safety salary increases. Livable Wages remain at \$15 per hour.

What's in the Budget?

Main Street Streetscape Improvements – There will be continued improvements along Main Street in Downtown East Point, whereby new sidewalks and a road diet will be installed to slow the rate of traffic flow and increase pedestrian safety. This project is funded by the Georgia Department of Transportation (GDOT) with federal transportation enhancement funds.

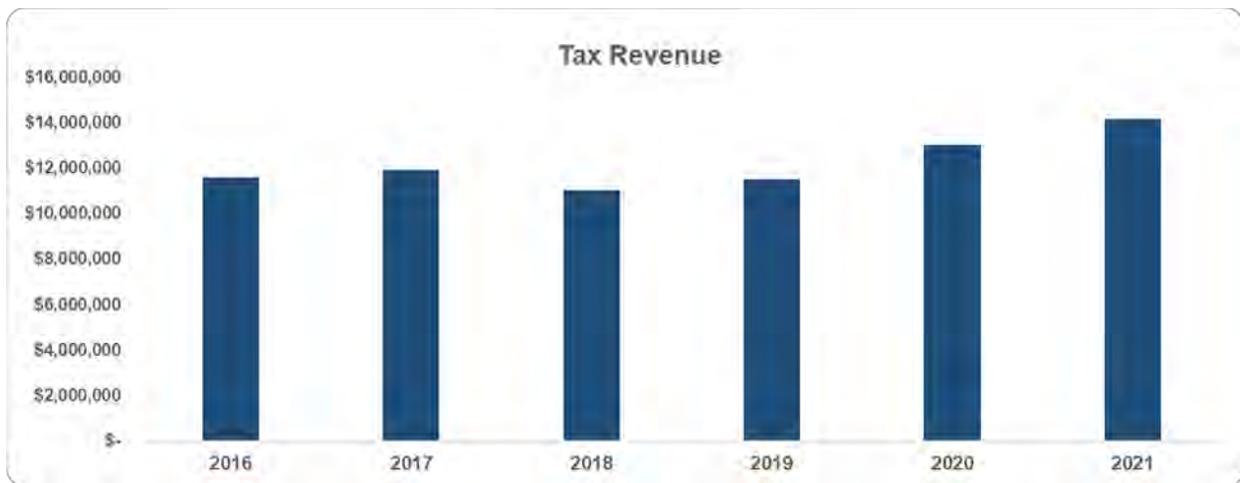
Phase II Auditorium – Over the last year, the City successfully completed the construction of the new East Point City Hall building and has begun the renovation phase of the City Auditoriums. Staff has been working with the architects through the design concept phase. The City plans to complete renovations of the auditoriums in FY 2021.

Blight Plan Initiative – The City is providing funding for the demolition of roughly 15 to 20 properties this fiscal year. There has been a comprehensive strategic plan presented to the Mayor and Council to eradicate blight in our community. The Blight Task Force and 50 Worst Properties Program will continue to be funded as a separate component of the Building Department. Staff has been allocated and trained to implement the program.

Revenue Changes

The City of East Point will continue to increase the level of services provided to the tax and rate payers with minimum increases in cost. The proposed revenues from taxes, rates and fees, fines and licenses are projected to decrease in FY 2021. The property tax millage rate is planned to remain the same. The Power Cost Adjustment (PCA) and Environmental Compliance Cost Recovery (ECCR) rates, are proposed to decrease by a total of \$3 million. The PCA is planned to decrease from \$0.0102 to \$0.00399 and the ECCR is expected to decrease from \$ 0.0062 to \$0.00468.

City of East Point			
Two Year Comparative Budget			
Fund	FY 20 Amended	FY 21 Adopted	\$Change
General Fund	\$ 48,148,057	\$ 47,249,982	\$ (898,075)
Confiscated Assets	400,400	410,600	10,200
E911	1,576,020	1,733,320	157,300
Restricted Funds	15,640,910	12,146,080	(3,494,830)
General Grant Funds	982,065	281,864	(700,201)
Camp Creek TAD District	3,707,000	3,807,000	100,000
TAD Corridors	177,000	88,500	(88,500)
Hotel/Motel	5,200,000	5,474,475	274,475
Government Center	1,220,000	6,724,507	5,504,507
Capital Projects	3,717,501	4,600,078	882,577
TSPLOST	5,815,430	5,586,310	(229,120)
50 Worst Properties	540,000	435,000	(105,000)
City Hall	-	725,000	725,000
Water & Sewer	26,458,700	27,519,010	1,060,310
Electric	51,360,800	49,247,148	(2,113,652)
Storm Water	2,736,632	2,800,000	63,368
Solid Waste	5,943,310	6,245,700	302,390
Total of All Funds	\$ 173,623,825	\$ 175,074,574	\$ 1,450,749



Priorities and Issues

Health Care

This year the City anticipate an increase of 8% for health insurance coverage provided to employees. Per plan details, 89% of employees utilized their health insurance plan last year which included filing claims for covered services. Thus, our health insurance provider Cigna, while still the lowest carrier, has served us notice of a premium increase. This increased cost was absorbed by the City, thereby keeping our employees' payment level at the same rate as the last two years.

Staffing

Staff retention continues to be a challenge for some departments. We have commissioned a job compensation study to determine where the City of East Point ranks in the market for many highly recruited positions. We are also researching Best Practices for ways to further compensate employees to improve retention rates in high turnover positions. The City has implemented a hiring freeze for non-public safety position for FY 2021.

Capital Investment

Our Capital Investment Budget will show a careful funding strategy for many of our projects. Our goal is to minimize the burden of implementation on the General Fund as much as possible. The renovation of the City's auditoriums will come from the Hotel/Motel tax revenues from prior years, (Fund Balance). Other Capital Project Plans for FY 2021 were delayed until 2022 or 2023. Projects were not eliminated.

Depreciation of Buildings and Equipment

Because many of our buildings over the last 10 years have been neglected, we are now faced with the task of renovating and replacing these aging structures. The Law Enforcement Center (LEC), City Annex, Jefferson Recreation Center, Public Utilities Facility and plants will all need to be renovated or replaced. In addition, the City has planned to replace several of the public safety vehicles.

Strategic Goals

Mayor and Council and senior staff identified strategic goals and priority areas for the next three years. These strategies will sharpen the City's focus on issues that are critical to the orderly growth and prosperity of employees, rate and tax payers and visitors. To address these issues the following agreed upon goals and timelines were established:

Customer Service – To continue improvements in the level of service offered to customers, both external and internal.

Economic Development – To attract, retain and revitalize economic engines in East Point, and to develop and implement a Small Business Incentive Program.

Education and Learning – To be a model City of Learning for City employees and the community, working towards the establishment of an East Point Youth Council and moving forward with the Joint Learning Committee's goals and objectives.

Infrastructure – To continue the assessment of the utility infrastructure and drains, and to perform storm water management and mapping (GIS) functions.

Marketing – To create professional brochures and marketing materials which will identify and display positive attributes of the City to facilitate smart growth and business investment.

Parks and Recreation – To continue implementation of the 10-year plan for the upgrade and maintenance of park areas, and to implement the master trail system plan and expand upon our AAU recreation programs (recreational soccer).

Public Safety – To attract and retain the best public safety employees by providing them with up-to-date technology best practices to improve safety for neighborhoods and businesses, and incentives for public safety officials to purchase homes and live within the City of East Point.

Public Works – To facilitate proper maintenance of city-owned properties, assets and infrastructure (moved funding for the Building and Grounds Division of Public Works to facilitate the update and maintenance of all City buildings).

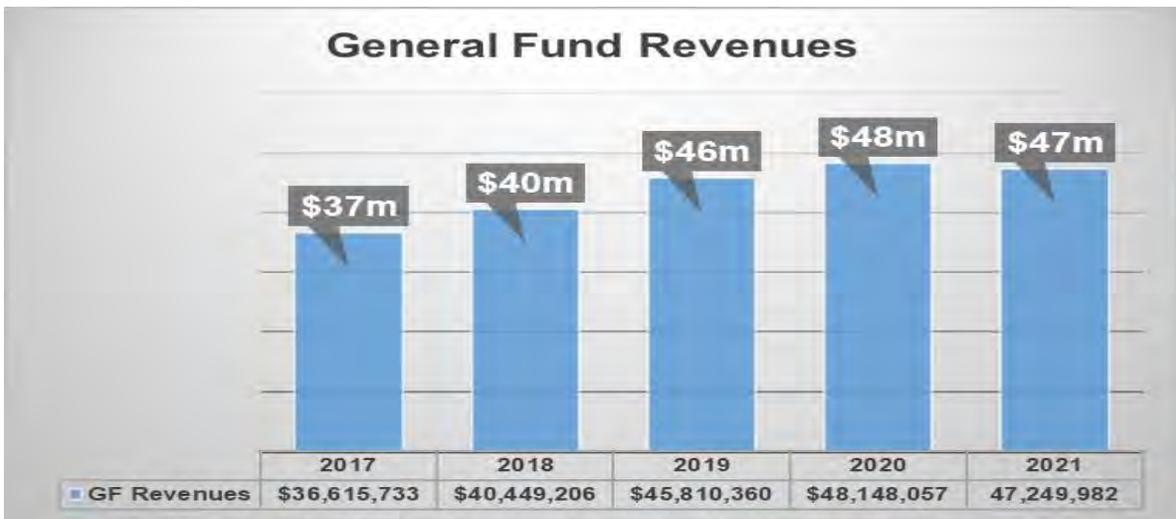
Technology – To continue the upgrade and maintenance of a state-of-the-art technology information system – linking all City buildings via fiber and bringing online servers and systems.

Adopted Revenue & Expenditure (by fund)

Fund	Revenues	Expenditures	\$Change
General Fund	47,249,982	47,249,982	-
Confiscated Assets	410,600	405,000	5,600
E911	1,733,320	1,656,860	76,460
Restricted Funds	12,146,080	12,065,080	81,000
General Grant Funds	281,864	281,864	-
Camp Creek TAD District	3,807,000	2,863,500	943,500
TAD Corridors	88,500	64,500	24,000
Hotel/Motel	5,474,475	5,474,475	-
Government Center	6,724,507	6,724,507	-
Capital Projects	4,600,078	4,600,078	-
TSPLOST	5,586,310	5,585,555	755
50 Worst Properties	435,000	369,969	65,031
City Hall Fund	725,000	725,000	-
Water & Sewer	27,519,010	27,519,010	-
Electric	49,247,148	47,210,120	2,037,028
Storm water	2,800,000	2,761,426	38,574
Solid Waste	6,245,700	5,967,178	278,522
Total of All Funds	175,074,574	171,524,104	3,550,470

BUDGET OVERVIEW

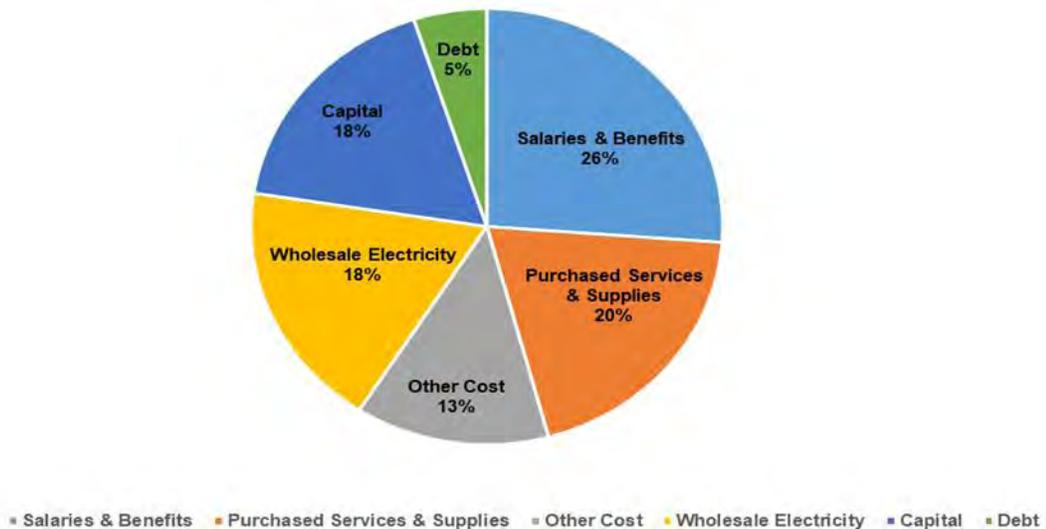
As illustrated above, the General Fund revenues is equal to expenditures. COVID-19 is projected to have an impact on local sales taxes, hotel/motel and alcohol sales, whereby revenues are reduced. The long-term impact cannot be projected at this time. Therefore, the City will monitor revenues and adjust as needed. Expenditures within the General Fund have decreased. A hiring freeze is proposed based upon decreased revenues. The proposed budget is balanced. Expenditures for General Fund, Debt Service and Grant Funds and Capital Outlays are appropriated.



Expenditures All Funds

As illustrated in the chart below, the expenditures throughout all the City funds are highlighted with the highest percentage of expenditures being paid to salaries and benefits for our 594 employees. The cost associated with the operation of East Point Power, comprises 18% of the total cost of the annual budget. For the fiscal year, a large portion of our expenditures is captured in the capital projects, and as explained in earlier sections of this letter, there are five major projects that are key to this increase (The renovation of the City’s auditoriums, Downtown Streetscape, Roadway Improvements, Water and Sewer infrastructure and the AML implementation).

Expenditures All Funds for FY2021



PERSONNEL

For Fiscal Year 2021, the City has is adding one new position across all funds.

Basis of Accounting

The City uses several funds to ensure compliance with accounting principles and regulations. The major funds are the General Fund, Hotel/Motel Fund, Emergency 911 Fund, Special Revenue Fund and Condemned Fund. Income and expenditures into these funds are accounted for using a modified basis of accounting (governmental accounting). In addition, the City maintains four Enterprise funds detailed here. Enterprise funds use the accrual basis of accounting.

ENTERPRISE FUNDS

Electric Fund

East Point Power main mission is to provide quality electrical energy to its 15,000 customers. In order to accomplish this mission, regularly scheduled maintenance to the Electrical Distribution System must be performed on a yearly basis.

The AMI/AMR system project was kicked off under the FY 2016 budget; the pilot phase was completed under the FY 2017 budget and we are anticipating the completion of this project under the FY 2021 budget. This project will automate all electric meters so that meters can be read from one central location. This system will improve overall efficiency and effectiveness in the Electric Department.

As with last year, key projects for the Electric Department for the upcoming budget year will continue to be the following: (1) the replacement of critical substation equipment that has exceeded the recommended life span for reliable usage, 2) continuing the Tree Trimming Program, as it has proven to be very effective in helping to maintain the overhead electrical system, 3) replace aging streetlights with LED streetlights and 4) conduct a preliminary electric systems study.

A contracted crew has been retained to assist the City crew in effectively trimming our tree system and removing dead trees that are endangering power lines. This maintenance will help eliminate power outages to our customers and aid in attaining positive data used for marketing when seeking new customers. This, in turn, can potentially increase our revenue stream.

The upcoming year will see the potential for additional off power sales and with major warehouse and distribution buildings and a data center. There exist other opportunities to serve new customers.

These projects require highly trained electrical personnel, dependable electrical distribution construction equipment and vehicles in order to compete as a successful public power utility. We will continue to evaluate this operation and provide recommendations to retain a quality work force and upgrade current equipment to improve operational efficiencies.

Water & Sewer Fund

Three major categories of expenditures must be met annually from revenues:

- Operating expenses,
- Debt service payments, and
- Funding of renewals and replacements and minor capital outlays.

The Water and Sewer Department will continue its work toward a goal of “improving and becoming a world class provider of drinking water to our citizens and customers”. The City is designated as a Water First Community with the Department of Community Affairs. This designation will assist with in securing low interest loans for system upgrades as well as identifying East Point-as a safe water provider.

The Water and Sewer Department’s major projects are as follows: 1) Water and Sewer will work with Electric Department to implement the AMI system project 2) conduct flow monitoring program 3) conduct water value locations project and hydrant test and 4) implement water distribution loop project. The Water & Sewer Department recently added the Meter Service Division which repairs and replaces water meters and assures appropriate meter billing.

Solid Waste Fund

Sanitation will continue to operate under its standard normal operation procedures.

Under the **Bulk Waste Amnesty Program**, residents can dispose of their bulk material free of charge twice per year. The schedule for the Bulk Waste Amnesty Program is for one (1) pick up in the spring and one (1) pick up in the fall.

The City is currently implementing procedures that move to one commercial hauler for all commercial waste. This will allow the City to be more efficient and increase revenues collections and compliance with the City’s ordinance.

TSPLOST Fund

The TSPLOST fund will account for income which comes from the \$.075 sales and use tax. These funds are earmarked specifically for the rebuilding of roads and related pavement infrastructure. The citizens of East Point voted transportation as a major priority and approved the TSPLOST in 2016 and expected to May 2022. The City is estimated to collect approximately \$34 million for transportation improvement projects.

50 Worst Properties Fund

In conjunction with the strategic plans to rid the City of East Point of blighted properties, the City has created the 50 Worst Properties Fund. The fund will track cost and revenues separately. Revenues are restricted so as to use those funds to continue to rid the city of blighted properties.

CONCLUSION

This Fiscal Year 2021 Budget is like no other in recent history. The uncertainty of the long and short term impact of the COVID-19 has made estimation of revenues difficult to predict, thereby rendering tools such as historical data as unreliable. Therefore, as COVID-19 effects become more evident, the City will revise estimated revenues and expenditures as required. The City will continue to budget for uninterrupted operations, continued investments in infrastructure improvement and excellence in service delivery to the tax and rate payers of the City of East Point.

Once again, we are honored to have this opportunity to serve. We look forward to working closely with you and the citizens to build a stronger East Point.

Respectfully submitted,

Frederick Gardiner, AICP

Frederick Gardiner, AICP
City Manager

AN ORDINANCE

AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF EAST POINT, GEORGIA, TO ADOPT A BUDGET FOR THE FISCAL YEAR, ENDING JUNE 30, 2021; TO PROVIDE FOR AN EFFECTIVE DATE; AND FOR OTHER PURPOSES; BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF EAST POINT AND IT IS HEREBY ORDAINED BY THE AUTHORITY OF SAME THAT:

Section 1. The annual budget for the operations, capital projects, grant programs and debt service for the City for the Fiscal Year ending June 30, 2021, is \$175,074,574. The budget includes all revenues and expenditures for governmental and enterprise purposes as detailed in the accompanying budget documents herein incorporated is hereby adopted in accordance with Georgia law. The Fund Summaries are as follows:

	FY 2021
OPERATING BUDGETS	Proposed
General Fund	\$ 47,249,982
Confiscated Assets	\$ 410,600
E911	\$ 1,733,320
Hotel/Motel Tax	\$ 5,474,475
Water & Sewer Utility	\$ 27,519,010
Electric Utility	\$ 49,247,148
Storm Water	\$ 2,800,000
Solid Waste	\$ 6,245,700
Subtotal	\$ 140,680,235

	FY 2021
DEBT, GRANT & CAPITAL BUDGETS	Proposed
Capital Projects	\$ 4,600,078
Camp Creek TAD	\$ 3,807,000
Corridors TAD	\$ 88,500
TSPLOST	\$ 5,586,310
50 Worst Properties	\$ 435,000
Government Center	\$ 6,724,507
City Hall	\$ 725,000
General Grant Funds	\$ 281,864
Restricted Grants	\$ 12,146,080
Subtotal	\$ 34,394,339

Grand Total **\$ 175,074,574**

Frederick Gardiner, City Manager, City of East Point

Section 2. This ordinance shall become effective immediately and the budget shall be implemented for the Fiscal Year of July 1, 2020 through June 30, 2021

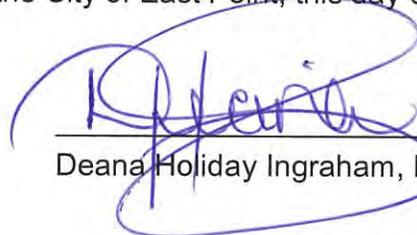
Section 3. *Repealer* - All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 4. *Severability* - In the event any section, subsection, sentence, clause or phrase of this ordinance shall be declared or adjudged invalid or unconstitutional, such adjudication shall in no matter affect the other sections, subsections, sentences, clauses or phrase of this ordinance, which shall remain in full force and effect as if the section, subsections, sentence, clause or phrase so declared to be adjudged invalid or unconstitutional were not a part hereof. The Council hereby declares that it would not have passed the remaining parts of this ordinance if it had known that such part or parts hereof would be declared or adjudged invalid or unconstitutional.

First Reading - May 18, 2020

Second Reading - June 1, 2020

This Ordinance having been duly advertised and public hearing thereon held, the same adopted and approved by the Mayor and Council of the City of East Point, this day of June 1, 2020.



Deana Holiday Ingraham, Mayor

ATTEST:



Keshia McCullough, City Clerk

APPROVED AS TO FORM:



Brad Bowman, City Attorney



her domicile in the City for at least 2 years immediately preceding his or her election. No person is eligible to serve as a member of the City Council unless he or she is at least 27 years of age, is a qualified elector of the City, is a resident of the ward from which he or she is elected, and has been a continuous resident and domiciliary of the City for at least one year immediately preceding his or her election as a Council member. The City is divided into four wards, and within each ward there are two posts, Post I and Post II. Post I of each ward is filled by election on a ward-wide basis by the qualified voters of each ward. Post II of each ward is filled by election on a city-wide basis by the qualified voters of all ward precincts of the City. The Mayor is elected on a city-wide basis by the qualified voters of all ward precincts of the City.

The Mayor is a member of the City Council and is the ceremonial head and chief spokesperson for the City. The Mayor presides at all meetings of the City Council and has a vote only in the case of a tie vote by the other members of the City Council. The Mayor has the power to veto most actions of the City Council, which veto may be overridden only upon the affirmative vote of five members of the City Council. Under the City's Charter, the City Manager, who is appointed by and serves at the pleasure of the City Council is responsible for the administration of all City affairs.

Jobs by Sector and Wage



Number of Jobs by Sector and Wage

Industry	Average Establishments	Average Employment	Average Weekly Wage
Professional, Scientific, and Technical Services	8,545	103,275	\$2,070
Health Care and Social Assistance	4,139	98,306	\$1,286
Accommodation and Food Services	3,517	84,680	\$498
Administrative and Support and Waste Management	2,841	84,303	\$1,019
Retail Trade	3,430	61,441	\$734
Finance and Insurance	2,811	58,188	\$2,244
Information	1,311	56,075	\$2,213
Public Administration	281	52,110	\$1,469
Educational Services	890	50,960	\$1,188
Transportation and Warehousing	914	47,061	\$957
Management of Companies and Enterprises	391	42,687	\$2,586
Wholesale Trade	2,591	37,890	\$1,730
Manufacturing	953	27,079	\$1,412
Other Services (except Public Administration)	3,316	26,176	\$837
Real Estate and Rental and Leasing	2,764	25,125	\$1,358
Construction	1,619	20,500	\$1,458
Arts, Entertainment, and Recreation	750	19,386	\$1,025
Utilities	57	2,918	\$2,386
Mining, Quarrying, and Oil and Gas Extraction	8	200	\$2,292
Agriculture, Forestry, Fishing and Hunting	39	151	\$1,010
TOTAL	44,450	901,157	\$1,422
Local Government	230	42,739	\$1,046
State Government	162	31,037	\$1,293
Federal Government	157	24,442	\$1,888

Note: Data represents Fulton County. Data not available for East Point.

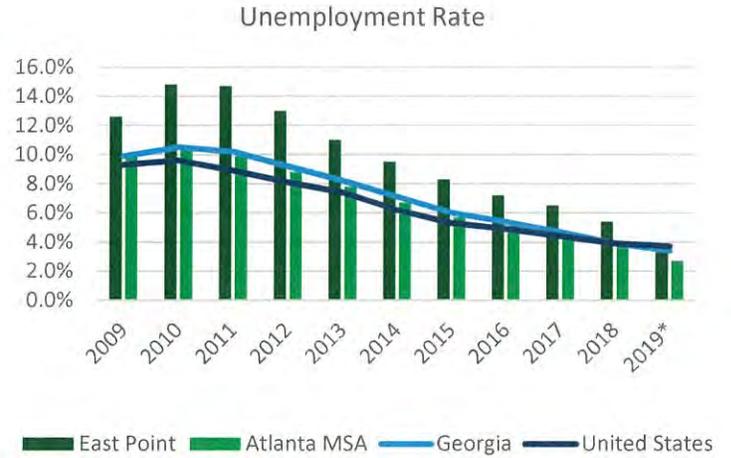
Note Data as of Third Quarter of 2019.

Source: Georgia Labor Market Explorer Quarterly Census of Employment and Wages

Unemployment Rate



Year	East Point	Atlanta MSA	Georgia	United States
2009	12.6%	9.9%	9.9%	9.3%
2010	14.8%	10.3%	10.5%	9.6%
2011	14.7%	9.9%	10.2%	8.9%
2012	13.0%	8.8%	9.2%	8.1%
2013	11.0%	7.8%	8.2%	7.4%
2014	9.5%	6.7%	7.1%	6.2%
2015	8.3%	5.7%	6.0%	5.3%
2016	7.2%	5.1%	5.4%	4.9%
2017	6.5%	4.5%	4.7%	4.4%
2018	5.4%	3.8%	3.9%	3.9%
2019*	3.6%	2.7%	3.4%	3.7%



*Note: Data in 2019 for East Point and Atlanta MSA are preliminary data for December 2019.

Source: U.S. Bureau of Labor Statistics

Principal Employers



Principal Employers – 2020

Employer	Industry	Employees
City of East Point	Administration of Public Programs	450
Corporate Services Management America	Building and Dwelling Services	400
Ceva Logistics, LLC	Road Transportation Services	300
Alliance Laundry and Textile Service of Atlanta, LLC	Laundry Services	170
BJ's Wholesale Club, Inc.	Department Stores	116
Bonterra Nursing Center	Nursing and Residential Care	110
The Martin-Brower Company, LLC - Hub Atlanta	Grocery Wholesale	100
Verizon Wireless	Wireless Telecommunications Carriers	76
KIPP South Fulton Academy	Primary and Secondary Education	76
Airport Employment and Training Center	Employment Services	61
Enable of Georgia, Inc.	Social and Rehabilitation Services	61
TPS Parking Management, LLC	Miscellaneous Personal Services	58
PTA Georgia Congress	Executive and Legislature	57
Courtyard Atlanta Airport West	Hotels and Accommodation	50
Jamison Professional Services, Inc.	Employment Services	50
Marshalls	Department Stores	40
East Pointe Health Center, Grady Health Center	Physicians and Health Practitioners	40
Old Navy	Clothing and Apparel Stores	39
Hilton Garden Inn - Atlanta Airport North	Hotels and Accommodation	35
Ross Dress for Less	Clothing and Apparel Stores	35
United States Department of Homeland Security	National Security and International Affairs	33
Georgia Rehabilitation Outreach, Inc.	Outpatient Care	30
Wendy's	Restaurants and Bars	29
Petsmart	Miscellaneous Store Retailers	28
Carlsbad Dialysis, LLC	Outpatient Care	25
D & M Trucking of Atlanta, LLC	Trucking	25
George's Motor Coach	Mass Transit and Ground Passenger Transportation	25
Life Cycle OB/GYN, LLC	Physicians and Health Practitioners	25
Mullins Brothers Paving Contractors, Inc.	Civil Engineering	25
Terry Learning Center Foundation, Inc.	Miscellaneous Educational Services	25
Hampton Inn Suites Airport	Hotels and Accommodation	23
William C. Meredith Company	Wood Product Manufacturing	23
Atlanta Medical South Campus	Hospitals	21
Accurate Forklift & Material Handling Corporation	Machinery Wholesale	20
Banfield Pet Hospital	Miscellaneous Professional Services	20
Playa Partnerz	Performing Arts	20

Source: D&B Hoovers (March 2020)

Principal Taxpayers



Principal Taxpayers – 2019

Name	Type of Industry	Taxable Assessed Value	Tax Bill	Percent of Taxable Assessed Value
G & I IX Camp Creek Property	Real Estate	\$24,137,400	\$378,263	1.57%
Dicks Sporting Goods Inc.	Distribution	\$27,884,262	\$375,043	1.34%
Duke Realty Limited Partnership	Real Estate	\$22,182,640	\$271,623	1.22%
Development Authority of Fulton County	Government	\$13,011,176	\$178,153	1.37%
Porsche Cars North America Inc.	Automotive	\$12,189,478	\$163,948	1.35%
Duke Realty Land LLC	Real Estate	\$19,684,320	\$159,946	0.81%
HPT IHG Three Properties LLC	Hospitality	\$11,198,200	\$156,673	1.40%
Owens-Brockway Glass Container	Manufacturing	\$4,831,280	\$126,810	2.62%
Duke Realty Limited	Real Estate	\$12,412,240	\$126,691	1.02%
Armada Warehouse Solutions LLC	Distribution	\$9,202,828	\$123,778	1.35%

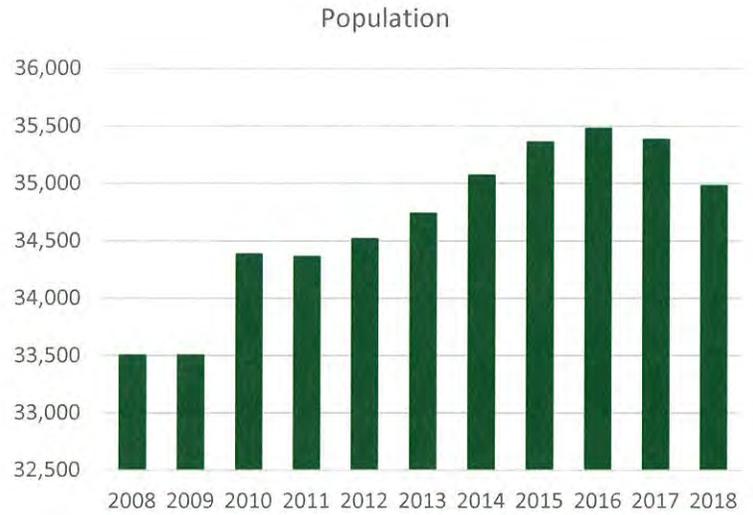
Source: City of East Point

Population



Population

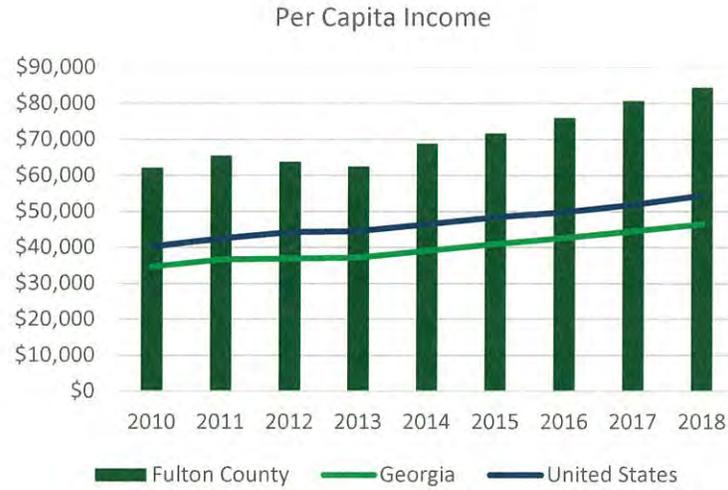
Year	Population	% Change
2008	33,500	--
2009	33,500	0.0%
2010	34,382	2.6%
2011	34,361	-0.1%
2012	34,515	0.4%
2013	34,737	0.6%
2014	35,070	1.0%
2015	35,357	0.8%
2016	35,477	0.3%
2017	35,380	-0.3%
2018	34,977	-1.1%



5 Year Average Percent Change: +0.1%
 10 Year Average Percent Change: +0.4%

Source: U.S. Census Bureau

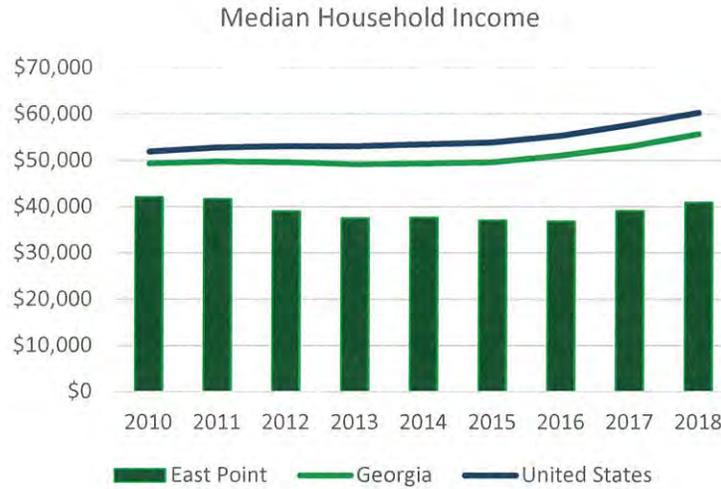
Per Capita Income



Year	Fulton County Per Capita Income	Annual Growth	Georgia Per Capita Income	Annual Growth	U.S. Per Capita Income	Annual Growth	County as a % of Georgia	County as a % of U.S.
2010	\$62,115	--	\$34,646	--	\$40,278	--	179%	154%
2011	\$65,528	5.5%	\$36,672	5.8%	\$42,463	5.4%	179%	154%
2012	\$63,840	-2.6%	\$36,876	0.6%	\$44,283	4.3%	173%	144%
2013	\$62,474	-2.1%	\$37,183	0.8%	\$44,489	0.5%	168%	140%
2014	\$68,820	10.2%	\$39,142	5.3%	\$46,486	4.5%	176%	148%
2015	\$71,712	4.2%	\$41,020	4.8%	\$48,429	4.2%	175%	148%
2016	\$75,987	6.0%	\$42,693	4.1%	\$49,870	3.0%	178%	152%
2017	\$80,683	6.2%	\$44,536	4.3%	\$51,885	4.0%	181%	156%
2018	\$84,386	4.6%	\$46,482	4.4%	\$54,446	4.9%	182%	155%

Source: U.S. Bureau of Economic Analysis

Median Household Income



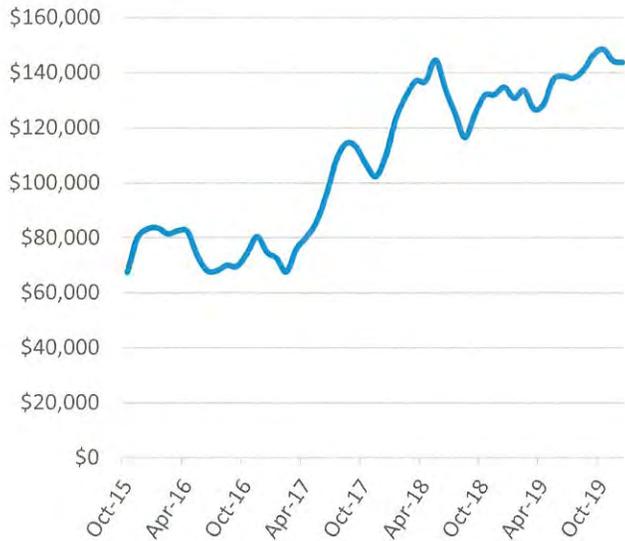
Year	East Point Median Household Income	Annual Growth	Georgia Median Household Income	Annual Growth	U.S. Median Household Income	Annual Growth	City as a % of Georgia	City as a % of U.S.
2010	\$42,050	--	\$49,347	--	\$51,914	--	85%	81%
2011	\$41,622	-1.0%	\$49,736	0.8%	\$52,762	1.6%	84%	79%
2012	\$39,023	-6.2%	\$49,604	-0.3%	\$53,046	0.5%	79%	74%
2013	\$37,490	-3.9%	\$49,179	-0.9%	\$53,046	0.0%	76%	71%
2014	\$37,646	0.4%	\$49,342	0.3%	\$53,482	0.8%	76%	70%
2015	\$37,049	-1.6%	\$49,620	0.6%	\$53,889	0.8%	75%	69%
2016	\$36,863	-0.5%	\$51,037	2.9%	\$55,322	2.7%	72%	67%
2017	\$39,131	6.2%	\$52,977	3.8%	\$57,652	4.2%	74%	68%
2018	\$40,882	4.5%	\$55,679	5.1%	\$60,293	4.6%	73%	68%

Source: U.S. Census Bureau

Housing Market



Median Sales Price



Number of Sales



The Median Sales Price in East Point for December 2019 was \$143,800. East Point home values have gone up 7% in the past year.



List Price: \$499,000



List price: \$139,000

Source: Zillow

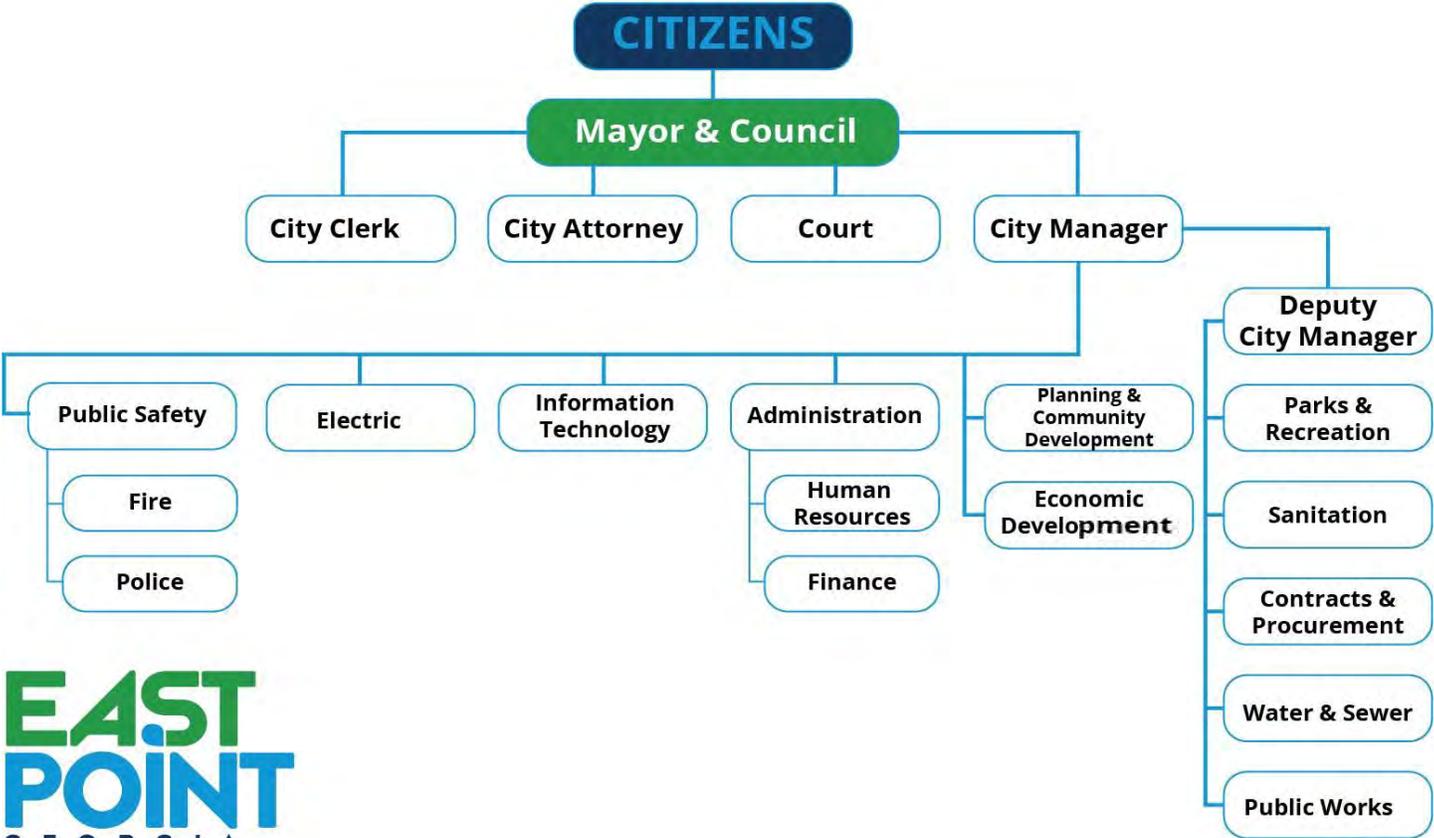
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**Financial Structure/
Policy & Procedure**

ORGANIZATION OF THE CITY OF EAST POINT, GA



GENERAL BUDGET AND FINANCIAL POLICIES

These policies once approved by City Council will govern the way the City operates its operating budget. They are in place to ensure that the City of East Point will be able to realize its ultimate goal of ensuring the City's long-term financial ability to deliver quality services.

FUND BALANCE AND STABILIZATION RESERVE POLICY

This policy establishes guidelines for preserving an adequate fund balance in order to sustain financial stability and to provide prudent management of the City's financial reserves. Fund balance is a surplus of funds accrued from unexpended operating budgets and unanticipated revenues.

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net assets." Generally, fund balance represents the difference between the assets and liabilities under the current financial resource measurement focus of accounting.

In the fund financial statements, the City's governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

Non-spendable. Fund balances are reported as non-spendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or; (b) legally or contractually required to be maintained intact.

Restricted. Fund balances are reported as restricted when there are limitations imposed on the use either through the enabling legislation adopted by the City, or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

Committed. Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council through the adoption of a resolution. Only the City Council may modify or rescind the commitment.

Assigned. Fund balances are reported as assigned when amounts are constrained by the City's intent to be used for specific purposes but are neither restricted nor committed. Through Resolution, the City Council has authorized the City Manager or his or her designee to assign fund balances.

FUND BALANCE AND STABILIZATION RESERVE POLICY, CONTINUED

Unassigned. Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The City reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

The Stabilization Reserve policy provides the City with unassigned reserve funds for use in unforeseen, unbudgeted emergency situations, such as rapidly declining real estate values and/or tax collection rates; the loss of a major taxpayer; sudden changes in revenues or spending requirements imposed by the state or federal government; natural disasters or emergency infrastructure failures; or unforeseen litigation.

Reserve Levels – The City will maintain a minimum level of Unassigned Fund Balance in the following funds:

1. General Fund equivalent to three months or a minimum of \$12 million;
2. Electric Fund equivalent to four months or a minimum of \$ 15 million;
3. Water and Sewer Fund equivalent of four months or a minimum of \$ 8.5 million;
4. Solid Waste Fund equivalent of four months or a minimum of \$1.6 million
5. Storm Water Fund equivalent of three months or a minimum of \$625,000

LONG TERM DEBT FINANCING POLICY

The City of East Point, Georgia (City) recognizes that to maintain flexibility in responding to changing service priorities, revenue inflows, and cost structures, a debt management strategy is required. The City strives to balance service demands and the amount of debt incurred. The City realizes that failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that too much debt may have detrimental effects as well.

The goal of the City's debt policy is to maintain a sound fiscal position and to protect the credit rating of the City. When the City utilizes debt financing, it will ensure the debt is financed soundly and conservatively.

RECOMMENDATION

Debt financing of capital improvements and equipment will be done only when one or more of the following four conditions exist:

- When non-continuous projects (those not requiring continuous annual appropriations) are desired;
- When it can be determined that future users will receive a benefit from the improvement;

LONG TERM DEBT FINANCING POLICY, CONTINUED

- When it is necessary to provide basic services to residents and taxpayers;
- When total debt, including that issued by overlapping government entities, does not constitute an unreasonable burden to residents and taxpayers;
- Determining that the benefits of the improvement exceed the costs, including interest costs;
- Maintaining a debt service coverage ratio which ensures that combined debt service requirements will not exceed revenues pledged for the payment of debt;
- Analyzing the impact of debt service on total annual fixed costs before bonded long-term debt is issued;
- Maintaining total debt service for general obligation debt that does not exceed 10 percent of the net operating revenues. Net operating revenues are all general fund revenues available after accounting for transfers between other City funds;
- The Annual Budget and Capital Improvement Plan should include a statement of sources and uses for long term capital projects including debt service financing schedules and a capital debt capacity analysis;
- Professionals related to the financing transaction should be selected through a Request for Proposal process. Such professionals should include Bond Counsel, Financial Advisor, Underwriters, Placement Agent and Bond Trustee when such applicable services are needed. In no instance should the Underwriter selling and marketing the bonds serve as the Financial Advisor.

ANNUAL OPERATING BUDGET AND CAPITAL IMPROVEMENT POLICY

The Georgia State law requires an annual balanced budget. The adopted budget shall be a balanced budget with anticipated revenues (including appropriated unencumbered surplus) equal to or greater than appropriated expenditures. All funds within the budget shall also be balanced.

The City's Proposed Budget shall be prepared annually by the City Manager with participation of all City Departments consistent with provisions of the City Charter and State Budget Laws. The Budget shall include (1) revenues forecasts (2) personnel costs, (3) operating and maintenance supply costs, (4) general services costs (5) debt service and; (6) capital and other (non-capital) costs.

ANNUAL OPERATING BUDGET AND CAPITAL IMPROVEMENT POLICY, CONTINUED

The budget review process shall include public hearings. At the time the proposed budget is transmitted to members of the City Council by the City Manager, a copy will be made available for public inspection at Jefferson Station and advertised in a local newspaper of general circulation. No earlier than seven days after the proposed budget is transmitted to the City Council and at least seven days in advance of budget adoption, a public hearing takes place to give the public an opportunity to comment on the proposed budget. Notice of a public hearing must be advertised at least fourteen days in advance of the public hearing.

Prior to the first day of the fiscal year, the City Council will adopt an Annual Operating Budget and Five-Year Capital Improvements & Action Plan at a public meeting. The annual and CIP budget shall be advertised at least one week prior to the meeting. The proposed budget is prepared by the City Manager and transmitted to members of the City Council for its review with sufficient time given for the City Council to address policy and fiscal issues.

- **Adoption**

The Budget shall be adopted by the approval of a budget ordinance that specifies the anticipated revenues by appropriate categories, the proposed expenditure totals for each department, each non-departmental expense, and for each fund covered by the budget.

- **Amendments**

Budget amendments **must be approved** by resolution. The budget shall be adopted at the fund/department level, which is the legal level of budgetary control. The current year's budget may be adjusted to reflect changes in local economy, changes in priorities or services needed, and receipt of unbudgeted revenues and for unanticipated expenditures.

- **Balanced Budget**

The Annual Budget consists of operating, debt services, grants, and capital spending. The Annual Budget shall be balanced with anticipated revenues, including appropriated, unencumbered surplus or stabilization reserves, equal to proposed expenditures. All funds within the Budget shall also be balanced. City Council will annually approve the revenues, expenditures, and capital improvements spending for all City fund appropriations.

The Annual Budget will also include operating impacts from the Five Year CIP. The operating impacts should address any one-time or reoccurring cost increases or decreases due to the major capital investment. Capital expenses include both major equipment and infrastructure improvement costs.

ANNUAL OPERATING BUDGET AND CAPITAL IMPROVEMENT POLICY, CONTINUED

- **Planning**

The City will utilize a Decentralized Budget Process. All departments will be given an opportunity to participate in the Budget Process and submit funding requests to the City Manager.

- **Capital**

All Capital Expenditures must be approved as part of each department budget in the Capital Improvement Fund. Before committing to a Capital Improvement Project, the City Manager or his/her designee must verify fund availability.

The Capital Budget provides annual funding for long-term capital projects identified in the Capital Improvement & Action Program (CIAP). During the Annual Budget Process, each department submits its Budget request including operating and capital needs. Upon review of the requests, major capital projects are placed in the Capital Improvements Fund. Other capital outlays are placed in the department's operating budget. Capital outlay is generally defined as an individual item in excess of \$5,000 with a life expectancy of more than two years but less than 10 years.

Citywide capital improvements are assessed and prioritized based on the City's objectives and goals, the City's comprehensive work plan, and the City's strategic plan.

- **Interim Reporting on the Annual Budget and Capital Improvements and Action Plan**

Periodic financial reports will be provided to enable the City Manager to monitor and control the Annual Operating and Capital Budget and to enable Department Heads to manage the annual appropriations.

These reports will be prepared and distributed to Department Heads and on to the City Manager. Summary financial and budgetary reports should be presented by the City Manager to the City Council no less than quarterly and preferably on a monthly basis.

- **Control and Accountability**

Each Department Head is responsible for ensuring that his/her department expenditures do not exceed budgeted funds. Departments cannot exceed appropriations described in the budget. Failure to achieve budgetary control will be evaluated and investigated by the City Manager.

- **Performance Measures**

The City will integrate performance measures and objectives into the budget document. The City will also develop a system to monitor performance in meeting these objectives.

ANNUAL OPERATING BUDGET AND CAPITAL IMPROVEMENT POLICY, CONTINUED

- **Budget Transfers**

Contingent upon remaining within the confines of the total department budget, each Department Head has the authority to recommend Budget Transfers to the City Manager. Funds within departmental budget line items can be transferred upon the recommendation of the Department Head and with approval of the City Manager. Budget transfers over \$5,000 for operating expenses for Capital Improvements must be approved by City Council prior to any spending or contract purchases.

ACCOUNTING AND FINANCIAL REPORTING POLICY

The City will maintain its accounting records in accordance with state and federal laws and regulations and in a manner to facilitate an efficient audit process. The City will report its financial condition and results of operations in accordance with state regulations and Generally Accepted Accounting Principles (GAAP) as described in Governmental Accounting, Auditing, and Financial Reporting (GAAFR).

The City's financial accounting system shall be kept in such a manner as to show fully the financial conditions of the City. In addition, the books shall be open to the public during business hours.

The City will maintain a Chart of Accounts that complies with requirements of the State of Georgia and is in accordance with Generally Accepted Accounting Principles (GAAP).

An independent auditor or auditing firm will annually perform the City's financial audit. The auditor must be a Certified Public Accountant (CPA) who can demonstrate that s/he has the capability to conduct the City's audit in accordance with generally accepted auditing standards. The auditor's opinions will be supplemented in the City's Comprehensive Annual Financial Report (CAFR). A copy of the audit will be sent to the State Auditor who will respond with comments regarding compliance. Results of the annual audit shall be provided to the City Council in a timely manner.

The City will attempt to minimize the number of funds. Funds will be categorized in accordance with Generally Accepted Accounting Principles (GAAP) for reporting purposes.

As a part of the audit, the auditor shall assist with the preparation of the required Comprehensive Annual Financial Report (CAFR). The CAFR shall be prepared in accordance with generally accepted accounting principles. The CAFR will be presented in a way to communicate effectively with citizens about the financial affairs of the City. The CAFR shall be made available to the elected officials, creditors, and citizens.

ACCOUNTING AND FINANCIAL REPORTING POLICY, CONTINUED

Internal financial reports will be prepared that are sufficient to plan, monitor, and control the City's financial affairs. Monthly accounting reports are meant to transmit information regarding the financial situation of the City. These regular reports are made available to the City Council, City Manager, Department Heads, and other staff as necessary.

REVENUE POLICIES

- 1) The City will aggressively seek state and federal funds that are available for capital projects. The City will not rely heavily on these funds, nor will it utilize funds for general operations;
- 2) The City will give high priority to one-time revenues;
- 3) The City will strive to keep property tax collection in the high 90% range;
- 4) The City will seek to have revenues from user charges cover 100 percent of the costs of providing services;
- 5) A Proportionate-Change Method of forecasting will be implemented. This method calls for projecting each individual source of revenue by analyzing previous years' collection to obtain an average annual rate of change in order to project the next year's revenues;
- 6) The City will monitor its revenue collections on a monthly basis through reports, which compare actual receipts to monthly allotments. In the event a department is not realizing their projection, Finance will contact the department to inquire as to the extenuating circumstances that may have affected revenues. If the problem is of a serious nature, Finance will work with the department in resolving the problem. The Finance Director makes the determination as to whether the City Manager and City Council need to be involved.

EXPENDITURE POLICIES

- 1) An operational control of departmental budgets is maintained by preliminary check of funds availability on a line-item basis;
- 2) The City of East Point's purchasing system assures budget availability prior to the issuance of purchase orders. Budgetary expenditure printouts are available on the financial system anytime that a department director needs to review;
- 3) Encumbrances are established on the basis of the issuance of purchase orders. In the event of insufficient funds within the account, purchase orders are not issued until an interdepartmental budget transfer is approved, or until additional funds are made available by the City Council.

It is the responsibility of each department to control expenditures and expend funds only for items that have been budgeted. The Budget Ordinance stipulates that expenditures shall not exceed the appropriation authorized by the budget. The City Manager has the authority to allow departments to transfer sums from one budget line item to another within the same department, without the necessity of the adoption of a new budget ordinance. However, no increase in the overall budget for any one department shall be made without the approval of the City Council and amendment to the budget.

FUND ACCOUNTING

The accounts of the City are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistently with legal and managerial requirements.

Major Funds

Major funds represent the significant activities of the City. The breakdown of the City's fund structure is as follows:

General Fund

The *General Fund* is the primary operating fund of the City. It accounts for all financial resources of the general government, except those that are required to be accounted for in another fund. It is considered a Governmental Fund. The modified accrual basis is followed in the General Fund.

Capital Projects Fund

Budgets for capital projects shall lapse at the end of a fiscal year. The project can remain in effect until project completion, but re-appropriation by City Council ordinance is required.

Additionally, the City has the following non-major Special Revenue Funds:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Confiscated Assets Fund

The confiscated assets fund accounts for funds received from the enforcement of drug laws and shared revenues resulting from the confiscation of property from drug offenders' arrests.

E-911 Fund

The E-911 fund accounts for system fee collections, and the operation of the Emergency 911 System within the City of East Point.

Restricted Grant Fund

Grants that have a grantor requirement to have funds deposited into a separate bank account from the General Fund.

FUND ACCOUNTING, CONTINUED

Hotel/Motel Fund

The Hotel/Motel Fund is a Special Revenue Fund for the purpose of promoting tourism. Revenues for the fund are raised from a 3% hotel motel tax placed on hotels/motels conducting business within the City limits. Expenditures are strictly directed to the promotion of tourism.

TSPLOST Fund

The purpose of this fund is to account for expected grant funds from a Special Purpose Local Option Sales Tax for Transportation purposes.

50-WORST PROPERTIES Fund

This fund will capture the cost of demolition for vacant properties within the City that violate Fire Codes and, or, are a threat to health and safety.

The City has the following Proprietary Funds:

Water & Sewer Enterprise Fund

The Water & Sewer Fund is used to account for provision of water, the collection and disposal of water & wastewater services of the City.

Electric Enterprise Fund

The Electric Fund is used to account for the collection of electricity services of the City.

Solid Waste Enterprise Fund

The Sanitation Fund is used to account for the collection and disposal of solid waste services of the City.

Storm Water Management Enterprise Fund

The Storm Water Management Fund is used to account for the Storm Water Management Program.

The Water & Sewer, Electric, Solid Waste, and Storm Water Enterprise Funds are considered Proprietary Funds and budgeted using the full accrual basis for accounting.

Fiduciary Funds

Fiduciary fund reporting are focuses on net assets. The City's fiduciary funds include a pension trust fund and an agency fund. The pension trust fund provides pensions to City employees and City elected officials. The agency fund collects municipal court fines and forwards them to the General Fund. The agency fund is custodial in nature (assets=liabilities) and does not involve measurement of results of operations.

An independent accounting firm performs an annual audit of the financial statements of the City and does publicly issue an opinion thereon.

CITY OF EAST POINT											
DEPARTMENT/FUND RELATIONSHIP											
		GOVERNMENTAL FUNDS						ENTERPRISE FUNDS			
		SPECIAL REVENUE FUNDS									
DEPARTMENT	GENERAL FUND	CAPITAL PROJECTS	CONDEMNED	E-911 FUND	GRANTS	HOTEL/MOTEL	WATER/SEWER	ELECTRIC	STORM WATER	SOLID WASTE	
CITY COUNCIL	→	→									
CITY CLERK	→	→									
MAYOR	→	→									
CITY MANAGER	→	→									
LEGAL	→	→									
PLANNING & COMMUNITY DEVELOPMENT	→	→									
E - 911	→	→		→							
HUMAN RESOURCES	→	→									
ADMIN ALLOCATION	→	→				→	→	→	→	→	
BUILDING & GRNDS	→	→									
MUNICIPAL COURT	→	→									
POLICE	→	→	→	→	→						
JAIL DIVISION	→	→	→								
FIRE ADMINISTRATION	→	→			→						
PW ADMINISTRATION	→	→			→						
PARKS & RECREATION	→	→			→						
ECONOMIC DEVELOPMENT	→	→			→	→					
WATER TREATMENT							→				
WATER LINE MAINT							→				
ELECTRIC SYSTEM								→			
STORM WATER CONTROL									→		
GARBAGE/SANITATION											→

BASIS of BUDGETING

The modified accrual basis is followed in all governmental funds. Under this method, revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized when the obligation is incurred, with the exception of principal and interest on general long-term debt which is recognized when due, and purchase of Capital Assets whose cost are fully recognized at time of purchase and not amortized over the life of the asset.

Unlike ***full accrual basis***, annual appropriated budgets are adopted for all funds at the department level. Budgets are adopted on a non-GAAP basis. All appropriations that have not been encumbered at the end of the fiscal year will lapse. Expenditures may not legally exceed budgeted appropriations at the department level.

All Proprietary Funds are budgeted for using the accrual basis of accounting.

Whereby, revenues are recognized when incurred. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

GAAP BASIS vs. BUDGET BASIS

Budgets are adopted on a basis consistent with GAAP with the exception of the capital projects fund, which have project length budgets, rather than annual budgets. The City adopts budgets for its enterprise and internal service funds; however, the reporting of the budget to actual comparison is not required.

TAX MILLAGE RATE

As a part of the normal budget process, the governing authority adopts a millage rate to provide property tax revenue to the General Fund. The adopted millage rate for tax year 2020 assumes 13.45 mills.

WHAT IS A BUDGET?

A budget is a financial plan for a city. It includes both estimates of resources available, including revenues and fund balance, and appropriations that are the authority to spend money for specific purposes. After extensive input from the various departments, as well as the public, the budget is prepared by the Finance Department. The City Manager presents the budget for adoption to Mayor & City Council.

The document begins with a transmittal letter from the City Manager. This letter summarizes the contents of the budget and provides an explanation of the rationale used by the City Manager during the budget development process. The City Manager also outlines the administration's work program for the upcoming year.

The following information is provided in the sections of this document:

- An explanation of the financial budgetary structure and policies of the City;
- Detailed financial data and summaries;
- Detailed explanations of major capital expenditures (the capital budget), including operating cost impacts;
- The departmental budgets, which are subdivided into programs to account for the costs associated with specific activities or to account for the use of funds received from specific revenue sources;
- An appendix, which includes a glossary to assist the reader in understanding this document.

The budget document is prepared to provide information about the City, both financial information and operational/policy information from a variety of perspectives and degree of detail. The reader should first review the Table of Contents and the Glossary and then read the Transmittal letter. The Financial Summary Section should then be reviewed. Finally, the specific department and program budgets provide the detailed information as to what purposes the City's resources will be utilized during the fiscal year. When reading this document, it is useful to remember that it has been developed based on both organizational structure and financial structure. The organizational structure is reflected in the departmental budgets. The financial structure is reflected in the reporting of expenditures and revenues by fund. A fund is a self-balancing set of accounts designed to track specific revenues and the uses of those revenues. Each fund is independent of all other funds and money cannot be transferred from one fund to another without the approval of the City Council.

QUESTIONS & ANSWERS

Q: What is the purpose of the City Budget?

A: The budget is an annual financial plan for the City of East Point. It specifies the level of municipal services to be provided in the coming year and the resources, including personnel positions, capital expenditures and operating expenses needed to provide these services. It reflects the policies and priorities set by the Mayor and City Council.

Q: What is a fiscal year?

A: A fiscal year is a 12-month operating cycle that comprises a budget and financial reporting period. The City's fiscal year begins on July 1st and ends on June 30th.

Q: What is a millage rate?

A: When the City adopts its annual budget, it determines the tax rate that must be applied on property in order to generate the necessary revenue in addition to all other sources that are available. The adopted tax rate for the City of East Point for the 2020 tax year is 13.45 mills, or \$13.45 per \$1,000 of taxable value. The Fulton County Tax Assessor establishes the taxable value of all property in the City. The City has no control over the taxable value of property; it only has control over the tax rate that is levied.

Q: What is a mill of tax?

A: One mill is equal to \$1 for each \$1,000 of assessed property value.

Q: What is the difference between Ad Valorem Tax and Property Tax?

A: There is no difference. They are different names for the same tax.

Q: What is an operating budget?

A: An operating budget is an annual financial plan for recurring expenditures, such as salaries, utilities, and supplies.

Q: What is a capital improvement budget?

A: A capital improvement budget is both a short and long-range plan for the construction of physical assets, such as buildings, streets, sewers, as well as vehicles and equipment.

Q: What is an enterprise fund?

A: An enterprise fund earns its own revenues by charging customers for the services that it provides. It receives no tax funds.

Q: What is a budget appropriation?

A: A budget appropriation is a specific amount of money that has been approved by the City Council for use in a particular manner.

Q: What is a budget amendment?

A: A budget amendment is an ordinance adopted by the City Council which alters the adopted budget by appropriating additional monies to a particular department, decreasing appropriations to a particular department, or transferring funds from one department to another.

The City of East Point is required to prepare an annual budget in accordance with the City Charter. The budget is prepared for each fiscal year beginning July 1 through June 30th. The charter requires the submission of a capital budget to Mayor and Council by the third meeting of January and an operational budget by the third meeting of April .

For the fiscal year 2021, the City of East Point began the budget process with updates to its capital budget long term infrastructural projects and proposal for new projects in the new budget year. The Capital Improvement Budget was presented to Mayor and Council on January 22, 2020. The City then began the preparation of the operational budget with revenue and expenditure projections. In forecasting revenues and expenditures, the City first reviewed its mission statement, strategy plan and goals and objectives to set priorities for spending. In addition, staff considered historical trends, current changes within the City and projected economic trends when forecasting revenues and expenditures.

Budget Preparation

Prior to the departmental submission of their annual request, the Finance Department conducted an annual training session for all personnel involved in the budget process. During the training, the staff was trained on the steps to completing the budget process and advised of fiscal year changes, highlight critical deadlines and reviewed issues likely to impact the City. Each department then prepared their proposed expenditure based on operational priorities. Directors submitted their budget recommendations to the budget manager for initial review and coordination.

Budget Review

The Budget Manager works with each department head to compile all proposed revenues and expenditures for the new fiscal year. The City Manager, Finance Director and Human Resources meet with each director to review their budget requests. Once all departments' recommended revenues and operational expenditure request are reviewed and approved by the City Manager, a proposed budget is submitted to the Mayor & Council. Prior to the adoption of the budget, the City conducts community budget meetings in which staff provide information and answer questions regarding both the capital projects and operational budget.

Budget Adoption

The City Charter requires two reading of the budget prior to adoption. The attached budget calendar shows the proposed dates for the publication and reading of the new budget.

BUDGET AMENDMENTS

The City of East Point sees its annual budget as a fluid document. While every effort is made to operate within the confines of the adopted budget, there are times when amendments are required. Budget amendments may require the approval of the City Council by an ordinance. Occasions requiring an amendment to the budget include, but are not limited to:

- Acceptance of additional grant money;
- Appropriation of additional funding if expenditures are projected to exceed budgeted amounts; and
- Re-appropriation of funds from one department to another when deemed necessary.

Line item or department changes that has no impact on the total of allocated budget only requires the approval of the City Manager.

KEY ACTORS

While all employees are a part of the budget process at some point, there are several people who play more intricate roles in this process.

Mayor & City Council: The Mayor and City Council set policies which drive the development of the budget, appoint a Budget Committee (which consists of the Mayor, Council members and one appointed resident), and conduct public hearings and readings of the budget ordinance.

City Manager: The City Manager presents the budget document to the Mayor and City Council for approval.

Department Directors: Department Directors have to review previous capital improvement plans, make necessary changes and request to allow the City to develop a 5 year comprehensive five year CIP Program. In addition, Directors must then submit requests for additional personnel, purchased good and services which will all the finance department to develop each departmental budget request and budget document.

Finance Director: The Finance Director is primarily responsible for providing direction for the Budget Manager, reviewing financial analyses, projections and overseeing the budget process.

Budget Manager: The Budget Manager is primarily responsible for coordinating and developing the budget document.

Deputy Finance Director: The Deputy Director coordinates and help provides direction for the Budget Manager, reviewing financial analyses, projections and helping to develop the budget document.

The budget document must be completed for the City Manager to present to City Council. Once the budget is approved, the budget book is prepared and submitted to the GFOA for consideration of the Distinguished Budget Award.

Budget Calendar

Activity	Time Frame	Lead/Responsibility
Budget Open House Meetings City Annex Bldg	October 29th 6pm	City Manager Office and Budget Manager
Budget Open House Meetings Fire Station #3	November 9 th 10am	City Manager Office and Budget Manager
Budget Open House Meetings City Hall	November 12 th 6pm	City Manager Office and Budget Manager
Budget Open House Meetings St. Stephen Missionary Church	November 14th	City Manager Office and Budget Manager
Capital Budget Forms Circulated	November 1st	City Manager Office and Budget Manager
Submission of CIP for Management Review	December 1st	Senior Mgmt Analyst and Budget Manager
Management Review of CIP request	December 11th	City Manager Office, Finance Director, Budget Manager
Finalize all changes to CIP Budget	December 14 th	City Manager Office, Finance Director, Budget Manager
Transmission of CIP Budget to Mayor & Council (per City Charter: 5-104)	January 22 nd (MLK Holiday - Jan 21 st)	City Manager/ Finance
Distribution of Personnel forms	January 17th- January 24th	Human Resources Director
Distribution of Budget Forms	February 5 th	Budget Manager
Load HTE Access to Departments	February 5th	Budget Manager

Activity	Time Frame	Lead/Responsibility
Budget Training	February 5 th	Budget Manager
FY2021 Budget Entry	February 5 th - 14 th	Department Heads
Meet with Department Heads for Personnel Review	February 10 th - 14 th	Human Resources Director
Meet with Department Heads for IT budget Review	February 17 st - 21 st	City Manager Office and Budget Manager
FY 2021 Benefit Projections and Pension Contributions	February 19 th	Human Resources/ Finance
Meet with Department Heads for Budget Review	February 24 th - 28 th	Information Technology Director
Upload of Personnel Roster and Benefit cost to the Budget Module	February 24 th - 28 th	Human Resources, Copies to be provided to Finance Director
Submission of General Fund, Enterprise Fund, Grants & Capital Department request to Finance Director	March 4 th	Budget Manager
Management Review of Department Request	March 5 th - 17 th	City Manager, Finance and Division Directors
Special Revenue funds and Cost Allocation and management changes to Budget	March 5 th -17 th	Finance Director, Deputy Finance Director, Grants Manager, Budget Manager
Circulation of Proposed Budget to Management for final approval	March 22 nd	Budget Manager
Printing and Compilation of Mayor and Council Budget Book	April 5 th	Budget Manager
Submission of FY2021 Budget to Mayor & Council	April 20 th	Budget Manager
Review of Recommended Budget: Mayor & Council, Budget & Finance Committee	April 21 st - May 31 st	Mayor and Council
Budget Open House Meetings	Late April/Early May	City Manager Office Finance Director and Budget Manager

Activity	Time Frame	Lead/Responsibility
Budget Advertisement in S. Fulton	April 29 th	Budget Manager
1 st Reading of Proposed Budget & Public Hearing	May 18 th	Mayor & Council
Budget Advertisement in South Fulton	May 13 th	Budget Manager
2 nd Reading of Budget	June 1 st	Mayor & Council
Final Adoption of FY2021 Budget (per sec 5-101 of City Charter)	June 1 st	Mayor & Council
Upload Adopted Budget to City's website	June 2 nd	Budget Manager Information Technology Department
TAX PROCESS		
Receipt of Property Tax Digest	June 30 th	Fulton County
Millage Hearing Ads in Newspaper	July 1 st	Tax Coordinator
Millage Rate 1 st Reading & Public Hearing	July 20 th	Mayor & City Council
Millage Rate Hearing Ads in Newspaper	July 15 th	Tax Coordinator
Millage Rate 2 nd Reading & Adoption	August 3 rd	Mayor & City Council
GFOA Budget book preparation	June 4 th - July 26 th	Budget Manager
Submission GFOA Book for management review	July 26 th	Finance Director
Make Management changes and corrections to GFOA Budget book	August 5 th - 9 th	Budget Manager
GFOA Budget Book submission to Management for 2 nd review.	August 12 th - 16 th	Finance Director
Corrections and updates from 2 nd Management Review	August 19 th - 23 rd	Budget Manager

Budget Process

Activity	Time Frame	Lead/Responsibility
Final Review prior to Submission	August 26 th - 29 th	Finance Director
Submission of GFOA Budget Book	August 30 th	Budget Manager

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Financial Summaries

FISCAL YEAR 2021 BUDGET

The FY 2021 City of East Point Annual Budget was created to support short and long-range planning and focuses on the use of financial resources over the next fiscal year. The table below details out the major revenue sources and well as expenditures by types for the budget year.

SUMMARY OF ALL FUNDS FY 2021	GOVERNMENT TYPE FUNDS	Business Type Funds			
		Electric	Water & Sewer	Solid Waste	Storm Water
	Amount in \$	Amount in \$	Amount in \$	Amount in \$	Amount in \$
Revenues					
Taxation	29,327,000				
Licenses & Permits	2,600,194				
Intergovernmental	25,000				
Charge for Service	900,922	49,247,148	27,519,010	6,245,700	2,800,000
Investment Income	3,700				
Miscellaneous Income	969,085				
Other Financing Sources	12,318,593				
Fines & Forfeitures	1,105,488				
Total Revenues	47,249,982	49,247,148	27,519,010	6,245,700	2,800,000
Expenditure					
Personnel Services	34,925,403	3,088,862	3,867,569	1,833,161	430,041
Purchased/Contracted Service	4,872,626	1,152,900	6,028,090	1,265,650	645,950
Supplies	1,210,600	32,316,922	841,390	30,700	5,200
Capital	1,093,776	3,245,000	5,832,143	125,000	1,090,000
Indirect Cost	1,463,691	7,006,436	6,954,897	787,729	354,381
Debt Service	737,550		74,000	246,366	235,854
Other Cost	645,725	400,000	3,920,921	-	-
Transfer In / Out	2,300,611			1,678,572	-
Total Expenditures	47,249,982	47,210,120	27,519,010	5,967,178	2,761,426
Excess	0	2,037,028	0	278,522	38,574
Balance Beginning 6/30/2020	26,412,176	36,755,110	18,327,724	(1,568,971)	4,401,822
Transfer from Fund balance	(1,975,187)				
Change in Fund Balance 6/30/2021*	-	2,037,028	0	278,522	38,574
Projected Fund Balance 6/30/2021	24,436,989	38,792,138	18,327,724	(1,290,449)	4,440,396
Projected Ending Fund Balance	24,436,989	38,792,138	18,327,724	(1,290,449)	4,440,396

*Projected based upon current operations

The current year budget is prepared based up on the City's' goals, mission, priorities and historical financial performance. The following tables detail the actual revenues and expenditures of the City for the past two fiscal periods, amended current year budget and adopted budget for the new fiscal year.

General Fund	FY18 Actuals	FY19 Actuals	FY20 Amended	FY21 Adopted
Revenues:				
Taxation	\$ 26,030,054	\$ 28,986,880	\$ 30,674,924	\$ 29,327,000
Licenses and Permits	\$ 2,609,431	\$ 2,424,573	\$ 2,562,150	\$ 2,600,194
Intergovernmental Revenue	\$ 12,404	\$ 5,000	\$ 17,403	\$ 25,000
Charge for Services	\$ 618,318	\$ 1,102,945	\$ 918,128	\$ 900,922
Fines & Forfeitures	\$ 1,509,018	\$ 1,310,169	\$ 1,601,750	\$ 1,105,488
Investment Income	\$ 4,002	\$ 2,756	\$ 4,190	\$ 3,700
Miscellaneous Revenue	\$ 1,087,454	\$ 1,052,708	\$ 1,112,847	\$ 969,085
Other Financing Sources	\$ 8,578,525	\$ 10,925,329	\$ 11,256,665	\$ 12,318,593
Total Revenues	\$ 40,449,206	\$ 45,810,360	\$ 48,148,057	\$ 47,249,982
Expenditures:				
Personnel Services	\$ 25,734,077	\$ 30,071,085	\$ 30,820,816	\$ 34,925,403
Purchased/Contracted Services	\$ 4,525,712	\$ 4,670,200	\$ 7,347,972	\$ 4,872,626
Supplies	\$ 869,424	\$ 656,755	\$ 1,294,705	\$ 1,210,600
Capital	\$ 11,564	\$ -	\$ 130,379	\$ 1,093,776
Indirect Costs	\$ 1,506,169	\$ 1,296,825	\$ 1,451,864	\$ 1,463,691
Other Costs	\$ 295,203	\$ 343,422	\$ 576,583	\$ 737,550
Debt Service	\$ 428,322	\$ 267,900	\$ 832,291	\$ 645,725
Other Financing Uses	\$ 5,003,485	\$ 1,683,320	\$ 4,938,762	\$ 2,300,611
Total Expenditures	\$ 38,373,956	\$ 38,989,507	\$ 47,393,372	\$ 47,249,982

Expenditures By Department	FY18 Actuals	FY19 Actual	FY20 Amended	FY21 Adopted
City Council/City Clerk	\$ 743,604	\$ 794,089	\$ 1,144,079	\$ 952,844
Executive*	\$ 2,759,545	\$ 2,771,225	\$ 3,422,071	\$ 3,353,468
Administration**	\$ 11,790,827	\$ 8,290,850	\$ 13,957,606	\$ 11,506,785
Judicial	\$ 754,869	\$ 830,449	\$ 859,893	\$ 843,076
Police	\$ 11,358,741	\$ 13,995,466	\$ 14,740,096	\$ 15,693,736
Fire	\$ 6,670,786	\$ 7,323,820	\$ 7,462,514	\$ 8,865,964
Public Works	\$ 1,491,091	\$ 1,703,102	\$ 2,210,752	\$ 2,226,003
Parks & Recreation	\$ 1,264,766	\$ 1,348,378	\$ 1,485,019	\$ 1,434,787
Planning & Community Development	\$ 1,016,958	\$ 1,284,920	\$ 1,378,423	\$ 1,652,342
Economic Development	\$ 522,769	\$ 647,208	\$ 732,919	\$ 720,977
Total	\$ 38,373,956	\$ 38,989,507	\$ 47,393,372	\$ 47,249,982

Notes:

Executive - includes Mayor, City Manager, Communications & Legal Administration - includes Finance, Accounting, Purchasing, Tax, HR, Facilities & Operations, Building & Grounds and the transfer to Capital Projects Fund.

E-911 Fund	FY18 Actuals	FY19 Actuals	FY20 Amended	FY 21 Adopted
Revenues:				
Charges for Services	\$ 422,237	\$ 543,092	\$ 375,200	\$ 550,000
Other Financing Sources	1,095,346	1,183,320	1,200,820	1,183,320
Total Revenues	\$ 1,517,583	\$ 1,726,412	\$ 1,576,020	\$ 1,733,320
Expenditures:				
Personnel Services	\$ 838,194	\$ 931,785	\$ 961,427	\$ 1,134,818
Purchased/Contracted Services	3,905	122,147	383,874	431,864
Supplies	3,511	6,047	16,700	19,000
Indirect Cost from Internal Funds	336,195	63,607	71,178	71,178
Other Costs	-	10,392	-	-
Total Expenditures	\$ 1,181,805	\$ 1,133,978	\$ 1,433,179	\$ 1,656,860

Expenditures By Department	FY18 Actuals	FY19 Actuals	FY20 Amended	FY 21 Adopted
Operations	\$ 845,610	\$ 1,059,979	\$ 1,362,001	\$ 1,585,682
Allocations	336,195	63,607	71,178	71,178
Other Cost	-	10,392	-	-
Total	1,181,805	1,133,978	1,433,179	1,656,860

Water & Sewer Fund	FY18 Actuals	FY19 Actuals	FY20 Amended	FY 21 Adopted
Revenues:				
Charges for Services -Water	\$ 13,350,755	\$ 14,963,450	\$ 13,948,000	\$ 13,348,365
Charges for Services -Sewer	8,118,433	8,189,700	9,210,700	8,670,645
Other Financing Sources	7,810	3,300,000	3,300,000	5,500,000
Miscellaneous Revenues	37,422	-	-	-
Total Revenues	\$ 21,658,967	\$ 26,453,150	\$ 26,458,700	\$ 27,519,010

Expenses:				
Personnel Services	\$ 3,733,851	\$ 3,521,633	\$ 3,500,472	\$ 3,867,569
Purchased/Contracted Services	5,705,911	6,062,672	7,471,875	6,028,090
Supplies	760,033	666,169	786,949	841,390
Capital Outlays	274,097	613,342	8,473,162	5,832,143
Indirect Cost Allocation	3,900,952	3,962,093	4,379,897	6,954,897
Other Cost	1,868,110	3,086,900	12,500	74,000
Debt Service	1,446,636	1,831,547	7,433,755	3,920,921
Depreciation	2,998,930	3,863,775	-	-
Total Expenses	\$ 20,688,520	\$ 23,608,131	\$ 32,058,610	\$ 27,519,010

Expenses by Department	FY18 Actuals	FY19 Actuals	FY20 Amended	FY 21 Adopted
Administration	\$ 1,995,614	\$ 563,876	\$ 855,834	\$ 533,493
Sewer Line Maintenance	5,138,466	6,059,250	6,524,411	6,835,303
Water Treatment Plant	6,685,966	2,304,554	8,090,047	6,292,378
Water Line Maintenance	1,497,677	1,183,555	3,536,743	4,374,055
Meter Repair	1,185,608	483,125	865,968	1,543,788
Technical	381,196	269,456	359,455	412,594
Debt Service	1,441,205	1,831,547	7,433,755	3,920,921
Allocations/Other Costs	2,362,788	10,912,768	4,392,397	3,606,478
Total	\$ 20,688,520	\$ 23,608,131	\$ 32,058,610	\$ 27,519,010

Electric Fund	FY18 Actuals	FY19 Actuals	FY20 Amended	FY 21 Adopted
Revenues:				
Electric System	\$ 39,948,367	\$ 39,634,488	\$ 42,720,796	\$ 43,064,466
Electric Distribution	7,868,949	7,976,078	8,615,754	5,545,182
Miscellaneous Revenue	1,800	725	24,250	637,500
Total Revenues	\$ 47,819,116	\$ 47,611,291	\$ 51,360,800	\$ 49,247,148
Expenses:				
Personnel Services	\$ 2,986,341	\$ 2,930,607	\$ 2,625,933	\$ 3,088,862
Purchased/Contracted Services	1,961,830	612,733	1,134,100	1,152,900
Supplies	756,804	655,568	535,000	488,100
Capital	247,567	108,063	4,462,812	3,245,000
Wholesale Electric	29,859,279	29,406,282	35,700,000	31,828,822
Cost Allocation	4,014,494	6,550,055	7,006,436	7,006,436
Debt Service	37,957	42,400	-	-
Depreciation/Capital Outlay	598,570	531,209	-	-
Other Costs	6,807,654	1,018,538	-	400,000
Total Expenses	\$ 47,270,496	\$ 41,855,455	\$ 51,464,281	\$ 47,210,120

Expenses by Department	FY18 Actuals	FY19 Actuals	FY20 Amended	FY 21 Adopted
Administration	\$ 2,952,997	\$ 84,535	\$ 242,886	\$ 3,067,418
Distribution	8,234,401	4,222,436	8,514,959	7,757,538
Wholesale Power	29,859,279	29,406,282	35,700,000	31,828,822
Allocations/Other Costs	6,223,819	8,142,202	7,006,436	4,556,342
Total	\$ 47,270,496	\$ 41,855,455	\$ 51,464,281	\$ 47,210,120

Storm Water Fund	FY18 Actuals	FY19 Actuals	FY20 Amended	FY 21 Adopted
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Revenues:

Charges for Services	\$ 1,836,942	\$ 2,655,495	\$ 2,736,632	\$ 2,800,000
Total Revenues	\$ 1,836,942	\$ 2,655,495	\$ 2,736,632	\$ 2,800,000

Expenses:

Personnel Services	\$ 336,813	\$ 348,458	\$ 414,332	\$ 430,041
Purchased/Contracted Services	\$ 451,837	\$ 253,313	\$ 826,981	\$ 645,950
Supplies	\$ 14,297	\$ 3,780	\$ 6,200	\$ 5,200
Capital	\$ 226,685	\$ 116,936	\$ 2,387,800	\$ 1,090,000
Cost Allocation	\$ 204,360	\$ 340,248	\$ 228,273	\$ 354,381
Debt Service	\$ 16,776	\$ 10,871	\$ 235,854	\$ 235,854
Depreciation	\$ 179,140	\$ 190,992	\$ -	\$ -
Other Costs	\$ 27,072	\$ 23,383	\$ 126,108	\$ -
Total Expenses	\$ 1,456,980	\$ 1,287,981	\$ 4,225,548	\$ 2,761,426

Expenses By Department	FY18 Actuals	FY19 Actuals	FY20 Amended	FY 21 Adopted
Operations	\$ 1,009,159	\$ 819,926	\$ 1,373,621	\$ 1,081,191
Allocations	\$ 204,360	\$ 340,248	\$ 228,273	\$ 354,381
Capital	\$ 226,685	\$ 116,936	\$ 2,387,800	\$ 1,090,000
Debt Service	\$ 16,776	\$ 10,871	\$ 235,854	\$ 235,854
Total	1,456,980	1,287,981	4,225,548	2,761,426

Solid Waste Fund	FY18 Actuals	FY19 Actuals	FY20 Amended	FY 21 Adopted
Revenues:				
Charges for Services	\$ 4,365,429	\$ 4,491,791	\$ 5,918,310	\$ 6,245,700
Miscellaneous Revenue	\$ 19,271	\$ -	\$ 25,000	\$ -
Total Revenues	\$ 4,384,700	\$ 4,491,791	\$ 5,943,310	\$ 6,245,700
Expenses:				
Personnel Services	\$ 1,338,436	\$ 1,358,390	\$ 1,488,962	\$ 1,833,161
Purchased/Contracted Services	\$ 1,495,622	\$ 1,556,701	\$ 1,642,850	\$ 1,265,650
Supplies	\$ 85,696	\$ 61,719	\$ 30,940	\$ 30,700
Capital	\$ 36,938	\$ 48,140	\$ 296,964	\$ 125,000
Cost Allocation	\$ 742,970	\$ 744,942	\$ 787,729	\$ 787,729
Debt Service	\$ 35,575	\$ 82,443	\$ 246,366	\$ 246,366
Depreciation	\$ 113,502	\$ 261,984	\$ -	
Other Costs	\$ 1,151,037	\$ 1,750,385	\$ 1,678,572	\$ 1,678,572
Total Expenses	\$ 4,999,776	\$ 5,864,704	\$ 6,172,383	\$ 5,967,178

Expenses by Department	FY18 Actuals	FY19 Actuals	FY20 Amended	FY21 Proposed
Operations	\$ 4,221,231	\$ 5,037,319	\$ 5,138,288	\$ 4,933,083
Allocations	\$ 742,970	\$ 744,942	\$ 787,729	\$ 787,729
Debt Service	\$ 35,575	\$ 82,443	\$ 246,366	\$ 246,366
Total	4,999,776	5,864,704	6,172,383	5,967,178

These schedules provide changes in all fund balances for the last audited fiscal period, the prior budget period and the adopted 2021 budget period.

General Fund	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended	FY 2021 Adopted
Revenues	\$ 28,684,718	\$ 35,015,430	\$ 48,148,057	\$ 45,274,795
Fund Balance Transfer	\$ -	\$ -	\$ -	\$ 1,975,187
Expenditures	26,609,451	28,382,389	47,393,372	47,249,982
Difference	\$ 2,075,267	\$ 6,633,041	\$ 754,685	\$ -
Beginning Fund Balance	\$ 16,949,183	\$ 19,024,450	\$ 25,657,491	\$ 26,412,176
Fund Balance Transfer				\$ (1,975,187)
Projected Fund Balance	\$ 19,024,450	\$ 25,657,491	\$ 26,412,176	\$ 24,436,989

Condemned Fund	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended	FY 2021 Adopted
Revenues	\$ 451,350	\$ 528,974	\$ 400,400	\$ 410,600
Expenditures	\$ 114,237	\$ 528,974	\$ 200,000	\$ 405,000
Difference	\$ 337,113	\$ -	\$ 200,400	\$ 5,600
Beginning Fund Balance	\$ 661,106	\$ 998,219	\$ 998,219	\$ 1,198,619
Projected Fund Balance	\$ 998,219	\$ 998,219	\$ 1,198,619	\$ 1,204,219

E- 911 Fund	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended	FY 2021 Adopted
Revenues	1,517,583	1,726,412	1,576,020	1,733,320
Expenditures	1,181,805	1,133,978	1,433,179	1,656,860
Difference	\$ 335,778	\$ 592,434	\$ 142,841	\$ 76,460
Beginning Fund Balance	\$ 168,920	\$ 504,698	\$ 1,097,132	\$ 1,239,973
Projected Fund Balance	\$ 504,698	\$ 1,097,132	\$ 1,239,973	\$ 1,316,433

Restricted Grant Funds	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended	FY 2021 Adopted
Revenues	\$ 1,553,537	\$ 12,736,067	\$ 15,640,910	\$ 12,146,080
Expenditures	\$ 1,177,237	\$ 12,669,961	\$ 15,640,910	\$ 12,065,080
Difference	\$ 376,300	\$ 66,106	\$ -	\$ 81,000
Beginning Fund Balance	\$ (376,302)	\$ (2)	\$ 66,104	\$ 66,104
Projected Fund Balance	\$ (2)	\$ 66,104	\$ 66,104	\$ 147,104

Grant Funds	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended	FY 2021 Adopted
Revenues	\$ 92,757	\$ 243,907	\$ 982,065	\$ 281,864
Expenditures	\$ 55,256	\$ 243,907	\$ 982,065	\$ 281,864
Difference	\$ 37,501	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ (14,265)	\$ 23,236	\$ 23,236	\$ 23,236
Projected Fund Balance	\$ 23,236	\$ 23,236	\$ 23,236	\$ 23,236

Special Revenue Bond TAD	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended	FY 2021 Adopted
Revenues	\$ 3,864,568	\$ 3,531,264	\$ 3,707,000	\$ 3,807,000
Expenditures	\$ 2,648,436	\$ 1,606,525	\$ 2,863,500	\$ 2,863,500
Difference	\$ 1,216,132	\$ 1,924,739	\$ 843,500	\$ 943,500
Beginning Fund Balance	\$ 6,155,857	\$ 7,371,989	\$ 9,296,728	\$ 10,140,228
Projected Fund Balance	\$ 7,371,989	\$ 9,296,728	\$ 10,140,228	\$ 11,083,728

Hotel/Motel Fund	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended	FY 2021 Adopted
Revenues	\$ 4,846,584	\$ 4,500,000	\$ 5,200,000	\$ 3,374,475
Fund Balance Transfer	-	-	-	2,100,000
Expenditures	4,140,708	4,146,250	4,795,000	5,474,475
Difference	705,876	353,750	405,000	-
Beginning Fund Balance	3,464,504	4,170,380	4,524,130	4,929,130
Fund Balance Transfer	-	-	-	(2,100,000)
Projected Fund Balance	\$ 4,170,380	\$ 4,524,130	\$ 4,929,130	\$ 2,829,130

TAD Corridors Fund	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended	FY 2021 Adopted
Revenues	\$ 128,593	\$ 341,000	\$ 177,000	\$ 88,500
Expenditures	64,500	61,500	62,800	64,500
Difference	64,093	279,500	114,200	24,000
Beginning Fund Balance	545,734	609,827	889,327	1,003,527
Projected Fund Balance	\$ 609,827	\$ 889,327	\$ 1,003,527	\$ 1,027,527

Government Center	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended	FY 2021 Adopted
Revenues	\$ 1,211,646	\$ 1,310,733	\$ 323,396	-
Fund Balance Transfer	-	-	-	6,724,507
Expenditures	-	-	-	6,724,507
Difference	1,211,646	1,310,733	323,396	-
Beginning Fund Balance	3,878,732	5,090,378	6,401,111	6,724,507
Fund Balance Transfer	-	-	-	(6,724,507)
Projected Fund Balance	\$ 5,090,378	\$ 6,401,111	\$ 6,724,507	\$ -

TSPLOST	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended	FY 2021 Adopted
Revenues	\$ 5,995,946	\$ 7,079,046	\$ 5,815,430	\$ 5,586,310
Expenditures	2,251,565	6,686,416	5,811,430	5,585,555
Difference	3,744,381	392,630	4,000	755
Beginning Fund Balance	1,373,288	5,117,669	5,510,299	5,514,299
Projected Fund Balance	\$ 5,117,669	\$ 5,510,299	\$ 5,514,299	\$ 5,515,054

50 Worst Properties	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended	FY 2021 Adopted
Revenues	\$ 510,022	\$ 500,000	\$ 540,000	\$ 435,000
Expenditures	358,368	499,859	432,549	369,969
Difference	151,654	141	107,451	65,031
Beginning Fund Balance	-	151,654	151,795	259,246
Projected Fund Balance	\$ 151,654	\$ 151,795	\$ 259,246	\$ 324,277

City Hall Fund	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended	FY 2021 Adopted
Revenues	\$ -	\$ -	\$ -	\$ 725,000
Expenditures	-	-	-	725,000
Difference	-	-	-	-
Beginning Fund Balance	-	-	-	-
Projected Fund Balance	\$ -	\$ -	\$ -	\$ -

CAP Project Fund	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended	FY 2021 Adopted
Revenues	\$ 8,229,245	\$ 13,607,265	\$ 3,717,501	\$ 4,600,078
Expenditures	6,911,145	13,607,265	3,717,501	4,600,078
Difference	1,318,100	-	-	-
Beginning Fund Balance	(579,664)	738,436	738,436	738,436
Projected Fund Balance	\$ 738,436	\$ 738,436	\$ 738,436	\$ 738,436

Water & Sewer	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended	FY 2021 Adopted
Revenues	\$ 21,658,967	\$ 26,453,150	\$ 26,458,700	\$ 27,519,010
Expenditures	20,688,520	23,608,131	32,058,610	27,519,010
Difference	970,447	2,845,019	(5,599,910)	-
Beginning Fund Balance	20,112,168	21,082,615	23,927,634	18,327,724
Projected Fund Balance	\$ 21,082,615	\$ 23,927,634	\$ 18,327,724	\$ 18,327,724

Electric	FY 2018	FY 2019	FY 2020	FY 2021
	Actual	Actual	Adjusted Budget	Adopted
Revenues	\$ 47,819,116	\$ 47,611,291	\$ 51,360,800	\$ 49,247,148
Expenditures	\$ 47,270,496	\$ 41,855,455	\$ 51,464,281	\$ 47,210,120
Difference	\$ 548,620	\$ 5,755,836	\$ (103,481)	\$ 2,037,028
Beginning Fund Balance	\$ 30,554,135	\$ 31,102,755	\$ 36,858,591	\$ 36,755,110
Projected Fund Balance	\$ 31,102,755	\$ 36,858,591	\$ 36,755,110	\$ 38,792,138

Storm Water Utility	FY 2018	FY 2019	Adjusted	FY 2021
	Actual	Actual	Budget	Adopted
Revenues	\$ 1,836,942	\$ 2,655,495	\$ 2,736,632	\$ 2,800,000
Expenditures	\$ 1,456,980	\$ 1,287,981	\$ 4,225,548	\$ 2,761,426
Difference	\$ 379,962	\$ 1,367,514	\$ (1,488,916)	\$ 38,574
Beginning Fund Balance	\$ 4,143,262	\$ 4,523,224	\$ 5,890,738	\$ 4,401,822
Projected Fund Balance	\$ 4,523,224	\$ 5,890,738	\$ 4,401,822	\$ 4,440,396

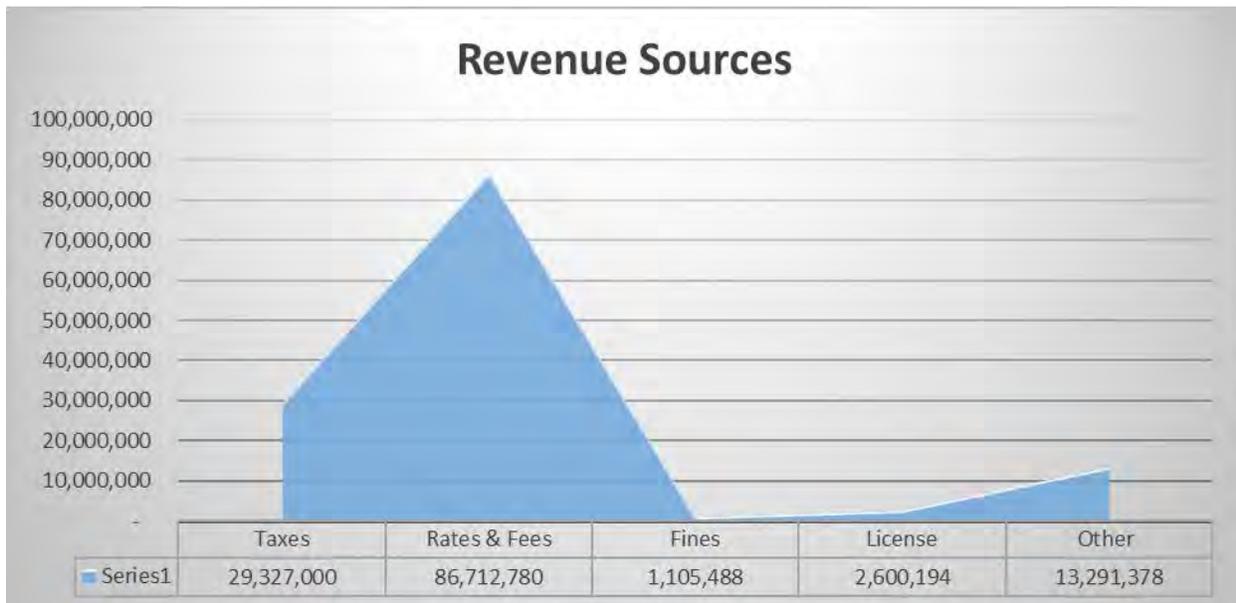
Solid Waste	FY 2018	FY 2019	FY 2020	FY 2021
	Actual	Actual	Adjusted Budget	Adopted
Revenues	\$ 4,384,700	\$ 4,491,791	\$ 5,943,310	\$ 6,245,700
Expenditures	\$ 4,999,776	\$ 5,864,704	\$ 6,172,383	\$ 5,967,178
Difference	\$ (615,076)	\$ (1,372,913)	\$ (229,073)	\$ 278,522
Beginning Fund Balance	\$ 648,091	\$ 33,015	\$ (1,339,898)	\$ (1,568,971)
Projected Fund Balance	\$ 33,015	\$ (1,339,898)	\$ (1,568,971)	\$ (1,290,449)

PRIMARY SOURCES OF REVENUE

Like most Metropolis, the City of East Point funds most of its day to day operations from taxes, fees and fines in the General Fund. The City operates four Enterprise Funds. (Electric, Water, Sanitation and Storm Water. The operation of these funds are recovered through rates and fees.

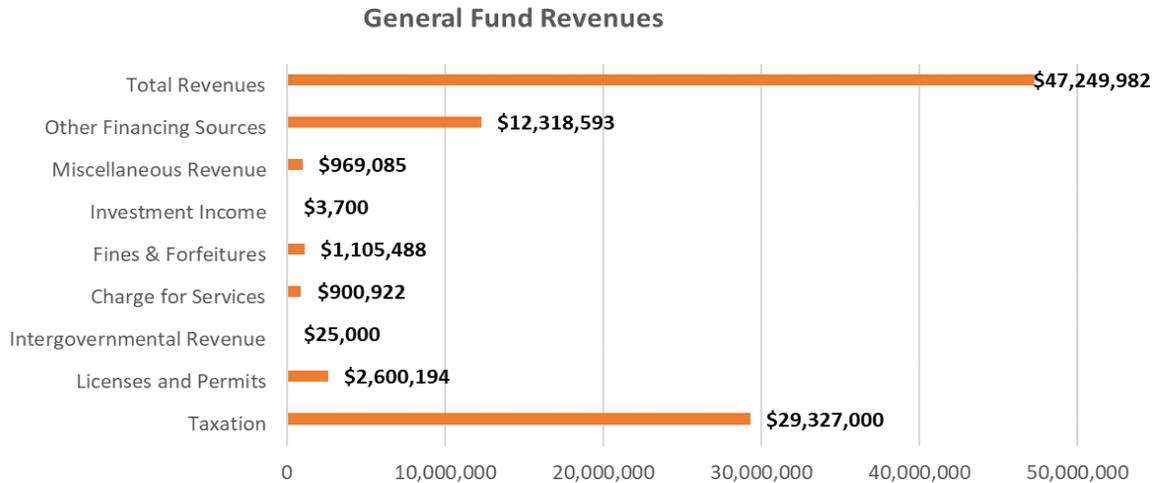
The revenue estimates are made after careful analysis of collection and remittance from the various sources. The City meets with Fulton County Tax Commissioner regarding forecasting of changes in the tax digest.

The graph below shows the breakout of projected revenues for the fiscal year 2021.



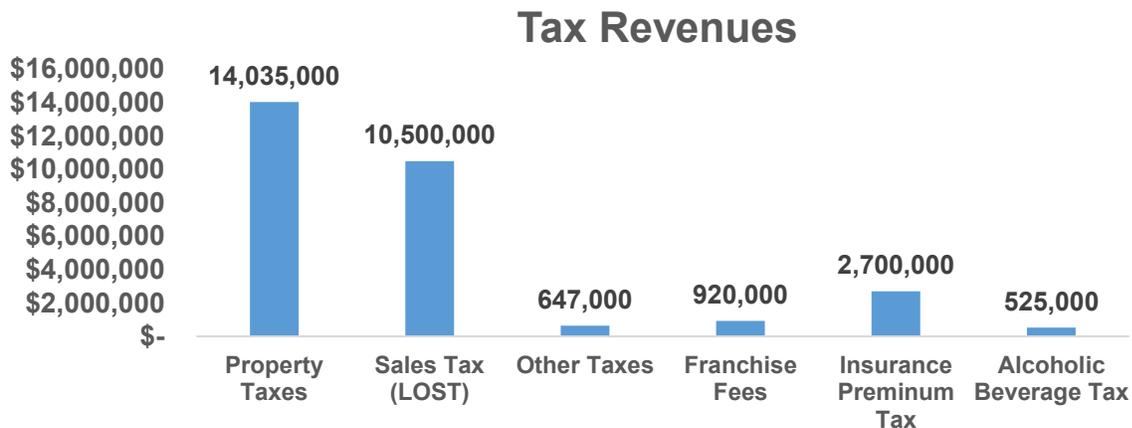
GENERAL FUND REVENUE

General Fund revenue are generated from taxes, fines and forfeitures, licenses, permits, and intergovernmental transfers. The graph below highlights the types and amounts of revenue projected for the General Fund for fiscal 2021.



TAXES

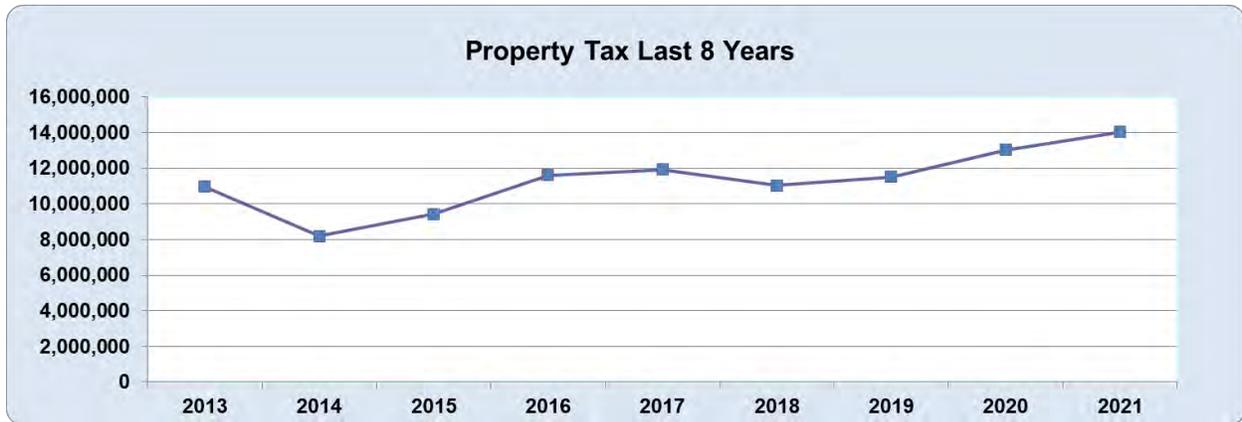
The General Fund has the following categories of taxes: Property (Ad Valorem Tax), Insurance Premium, Alcoholic Beverage Taxes, Franchise Fees, and Other Fees. The City derives 22% of its income from taxes. Property taxes make up about 8% of the total revenues. It is derived from a tax levy on real and personal property within the corporate limits of East Point. Bills are mailed each fall, after the tax digest has been and approved by the State and the millage rate adopted by Mayor and Council.



Property Tax

The following graph shows the property tax remittance in dollars for the past eight years. East Point like other cities, suffered a loss in property values that caused a decline in the amount of income derived from property taxes.

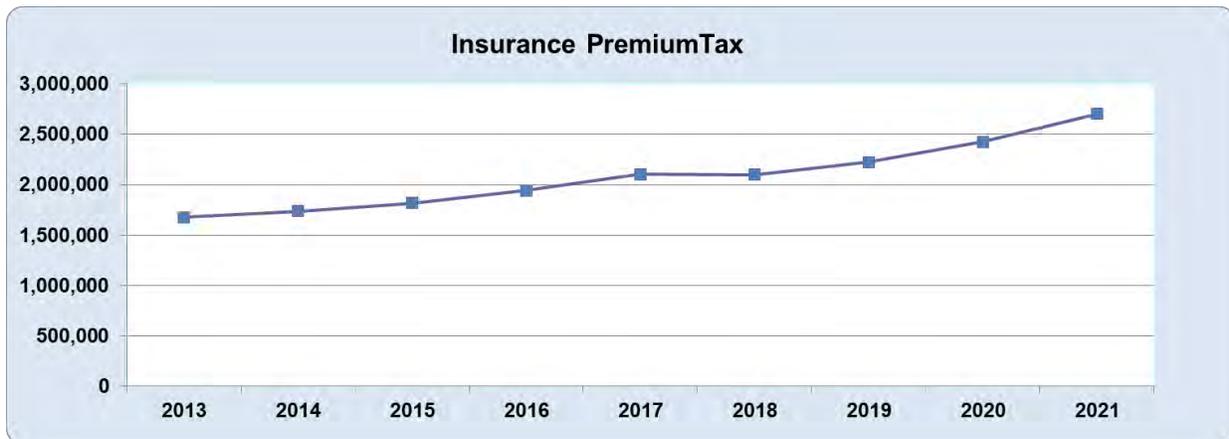
Beginning with the 2013 tax year, the downward trend experience from 2011 begin to stabilize with an uptick in fiscal 2015 and beyond.



*FY 21, Anticipated Levy, FY 20 Budgeted

Insurance Premium Tax

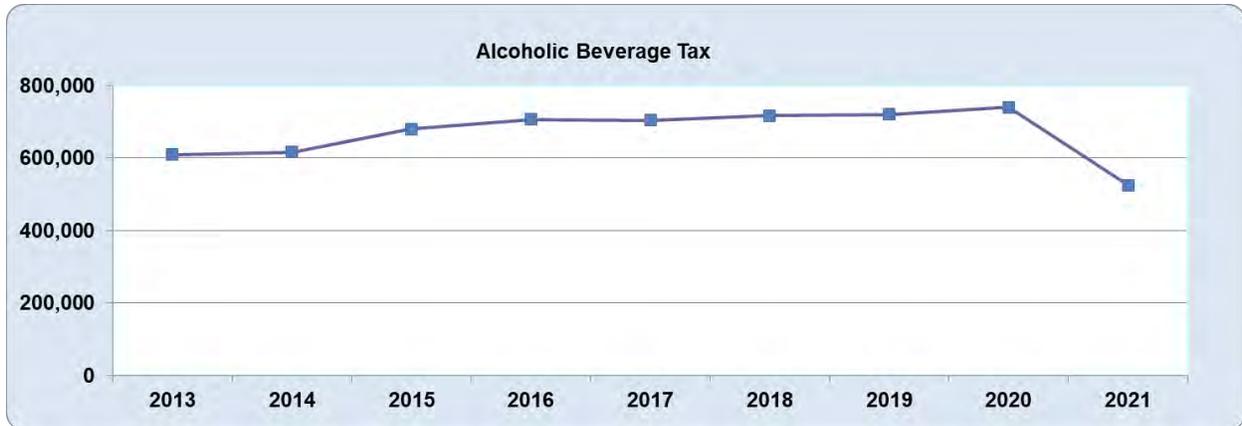
The State of Georgia levies a tax on insurance premiums collected within the City's limit. Revenue from this tax is distributed back to the City each October. Fluctuations has occurred over the last eight years, but the more recent periods shows increase collection.



*FY 21, Projected Levy, FY 20 Budgeted

Alcoholic Beverage Tax

This is revenue derived from a tax levy on distributors. Distributors pay a set price for each liter of alcohol delivered within the corporate limits of East Point. It has been gradually increasing over the last ten years. However, revenues from this tax are expected to significantly decrease as the economy recovers from the COVID-19 pandemic.



*FY 20 & 21 Budgeted

Hotel/Motel Tax

Georgia State Law allows municipalities to levy and collect an excise tax upon the furnishing, for value, to the public, any room or rooms, lodgings, or accommodations. The City implemented this tax of 3% as a way of raising additional revenue for the General Fund without increasing the tax burden of the residential community. In February 2010, Council adopted a resolution supporting a request to the General Assembly for an increase to 8%. The General Assembly approved the new rate which was authorized by the Governor in June 2010.

In October 2010, Council approved moving forward with soliciting bids for a Destination Marketing Organization (DMO) through a competitive RFP process. Pursuant to Georgia law, the increase hotel tax revenue must be accounted for, administer and spent in specific ways: the first 3% will continue to go to the General Fund. The next 2% can be used for tourism promotion dollar for a broad range of activities that promote tourism, convention and trade shows. The remaining dollars collected, up to 1.5%, are restricted and must be spent on tourism development projects, defined as the expenditure of fund for the creation or expansion of physical attractions which are available and open to the public and which improve destination appeal to visitors.

Collection over the last several years of the hotel motel tax shows a positive trend. This can be attributed to the proximity of the City to Hartfield's/Jackson International Airport, where many of the City's hotels are located and the addition of new hotels in the City. The projection for 2021 anticipates a significant decrease in revenues due to the current pandemic.



*FY 20 & 21 Budgeted

Franchise Fees

Public utilities operating within the City of East Point must pay to the City a franchise fee in return for the right to do business within the City and for the right to use public rights-of-way for transmission lines, pipes, wires, etc. Franchise tax projections are \$920K for fiscal year 2021.



*FY 20 & 21 Budgeted

Local Option Sales Tax (L.O.S.T.) REVENUES

Local Option Sales Tax can be used for general government support. The amount of revenue derived from L.O.S.T. averages 10 million. In 2020, collections exceeded the average by \$845K. The FY2021 projection is set to \$10.5 million. The expectation is that revenue will significantly decrease during the first half of the fiscal year.

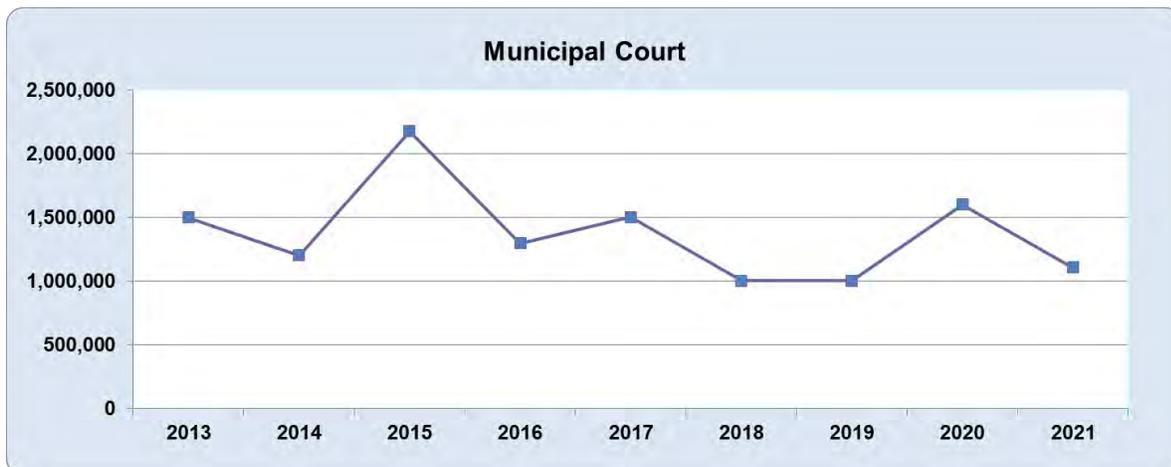


*FY 20 & 21 Budgeted

FINES & FORFEITURES

Municipal Court Revenue

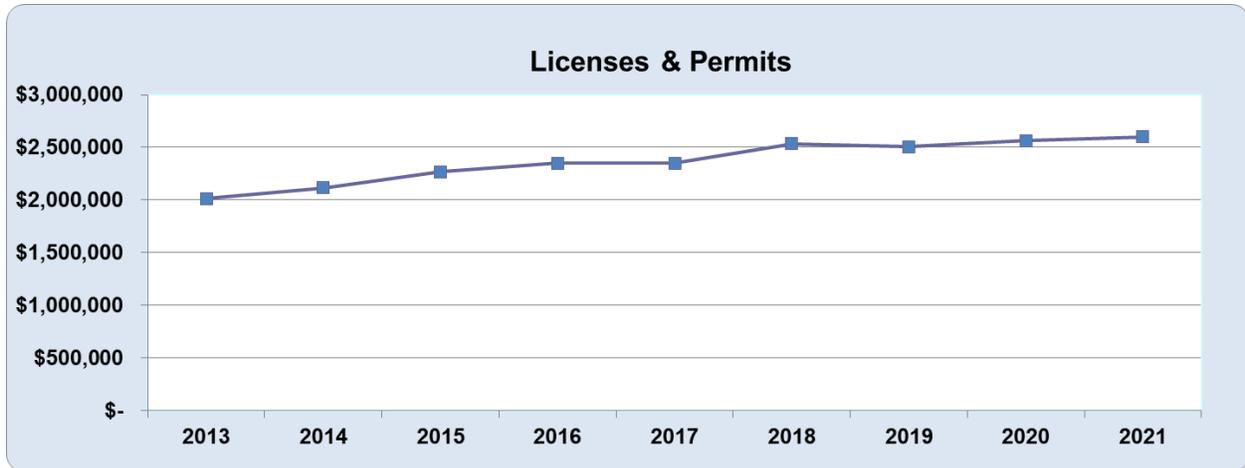
This revenue is generated from fines and forfeitures in the East Point Municipal Court. State law and local ordinance govern these bond/fine schedules. The expectation is that revenue will significantly decrease during the first half of the fiscal year.



*FY 20 & 21 Budgeted

LICENSES & PERMITS

This section contains business licenses, non-business licenses, permits, regulatory fees and penalties and interest. Beginning in FY2013, revenue appeared to have leveled off after a steady increase has been realized through FY2016. The FY 2021 projections were kept at the same level.



*FY 20 & 21 Budgeted

OTHER TAXES

Other taxes include motor vehicle tax, mobile homes tax, intangible tax, excise tax car rentals and FiFa collections tax. These are all expected to change at an immaterial rate.

**EAST
POINT
GEORGIA**

Capital & Debt

Members of the management team met for two days of planning and goal setting for fiscal year 2018 through fiscal 2021. The team made proposals based on issues raised by citizens, employees and other stakeholders. Among the key drivers were fiscal sustainability, community quality of life, economic growth, technology and transportation. The table below highlights some of these goals and area of responsibility:

Goal	Measure	Responsibility/Time Frame
Fiscal Sustainability	Compliance with regulatory agencies, maintaining required Fund Balance & Receipt of GFOA Awards.	Finance Department FY 18 – FY 21
Community Quality of Life	Customer satisfaction surveys, Emergency response times and Compliance to City codes.	Parks & Rec/Public Safety & Planning & Community Dev. FY 21
Economic Growth	Surveys, Internal targets.	All Departments
Transportation Improvements	Annual Roadway Condition Report which gives the miles of roadways repaved and sidewalk installations	Public Works FY 18 – FY 21
Completing survey of internal and external stakeholders and analyzing results.	Did the City upgrade the Enterprise Reporting Process (ERP) And Advanced Meter Infrastructure (AMI)	Information Technology FY 18 – FY 21 FY 18 – FY 21
Disaster Recovery Plan	Disaster Recovery Plan in cases of emergency affecting the City	Public Safety (Fire & Police) FY 21
Water & Electrical Study Rate	Does the utility rates from the survey cover the delivery of cost of service by the city? Are the rates in line with industry/region	Customer Care FY 21
Permitting Rate Study	Are the utility rates from the survey competitive with rates from those in the region? The Permitting Rate Study	Planning and Community Development FY 21

The Strategic Plan listed above was utilized to help prioritize expenditures for the upcoming FY2021 budget cycle and beyond.

FISCAL YEARS 2021-2025

DEFINITION OF A CAPITAL EXPENDITURE

The classification of items as capital expenses is based on two criteria - cost and expected life of the asset. Capital expenses have the following characteristics:

- Relatively expensive
- Usually don't recur annually.
- Last a long time.
- Result in fixed assets.

INTRODUCTION

Planning for capital expenditures and improvements is a matter of prudent financial management as well as a sound development practice. The City of East Point maintains a five-year development plan which serves as a roadmap for infrastructural developments and improvements. These improvements are approved each year during the budget process and are currently funded through the City's Municipal Corporate Trust, Grants, General Funds and other financial sources. Purchases costing \$5,000 or more with an expected life of two or more years are deemed as capital outlay.

For the fiscal year 2021, the City of East Point adopted a total capital budget of \$27,155,391. This includes \$10,407,143 for the City's Enterprise Funds. In the past, the City funded most projects on the pay as you go method.

RELATIONSHIP

The operating budget and capital budget are closely linked. In addition to covering the cost of the day to day operations of the city, the operating budget must also cover the cost of financing, operations, and repair and maintenance of new and existing machinery, equipment and facilities. The operating budget, through debt service must pay interest expense and principal payments on all bonds and other debt.

PROCESS

Each year, prior to the planning of the operating budget, staff identifies all major items for repair, replacement, addition and or disposal. Mayor and council may also direct that certain projects be analyzed for consideration of capital resources. A proposed project list is then prepared by departments and analyzed by the City Manager in consultation with department heads for feasibility and urgency. Projects are added or deleted to the five-year development plan. Once projects are evaluated per stated criteria, an approved CIP list of planned expenditure is presented to Mayor and Council for adoption of a capital plan.



ESTABLISHING CIP PRIORITIES

The following criteria are considered in evaluating and prioritizing capital projects. Projects were grouped by type - i.e., equipment, construction, land and vehicles. Projects are then evaluated against both primary and secondary criteria and prioritized based upon meeting to criteria or not.

PRIMARY CRITERIA

- The project prevents or eliminates a public hazard.
- The project eliminates existing capacity deficits.
- The project is required by City ordinance, other laws, or federal/state agencies.
- The project is essential to maintain current service levels affecting public health, safety, and welfare.

SECONDARY CRITERIA

- The project is necessary to maintain current nonessential service levels.
- The project accommodates the public facility demands and vocational needs of new development or redevelopment based on projected growth patterns.

- The project is financially feasible - i.e., there is a funding source available and a verifiable cost estimate is provided.
- The project provides for special needs or enhances facilities/services.
- The project contributes to or furthers the objectives of the City Council and Administration - e.g., administrative policies, efficiency and effectiveness criteria, etc.

SIGNIFICANT NON – RECURRING CAPITAL ITEMS

Non-recurring capital projects are those one-time investments that are likely to have a significant impact on the operating budget and are unlikely to be funded with capital funds in subsequent years. Among some of the non-recurring capital investments for fiscal 2021 are:

Automatic Metering Infrastructure (AMI)

The AMI/AMR system is its final stages and will automate all electric meters so that meters can be read from one central location. Electric meters will be read on a monthly basis with (30) day readings, Holidays will not affect readings. Delinquent accounts can be disconnected at meter, which will save money for labor and vehicles. The final cost for the full implementation is estimated at \$1,400,000 and is provided for in the capital budget.

RECURRING CAPITAL ITEMS

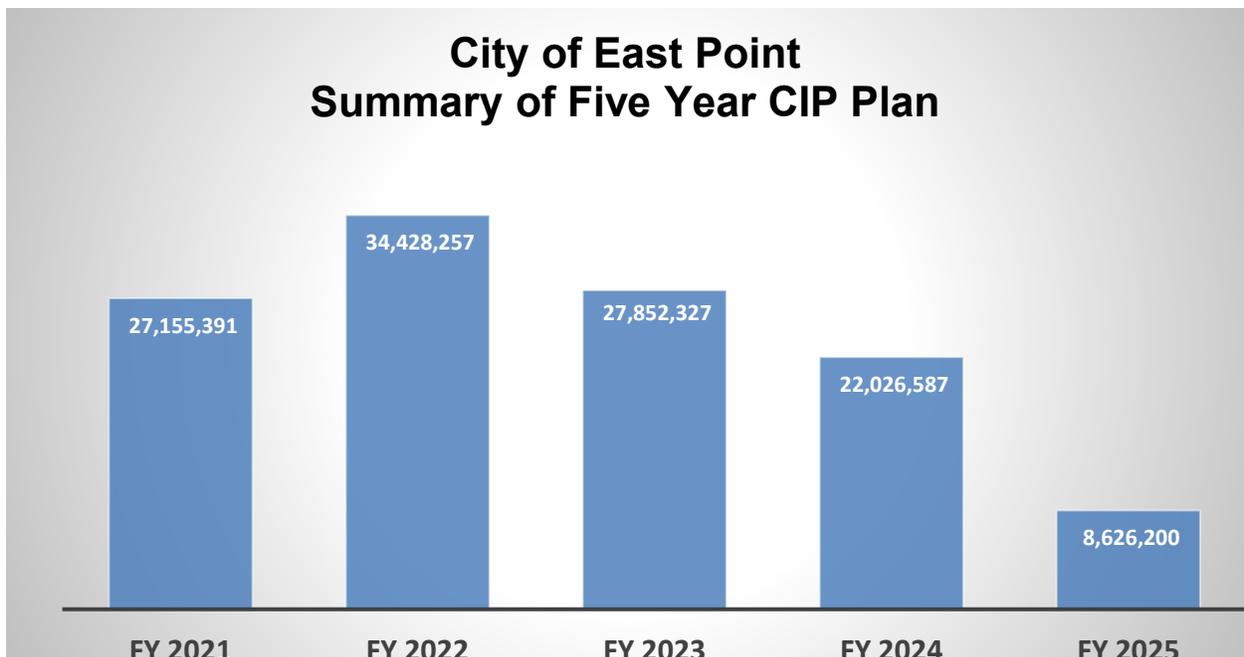
Recurring capital projects included in the budget:

- Sidewalk and Street Improvements \$4,850,000
- Water Distribution System Improvements \$4,906,774
- Information technology updates \$1,788,170
- Buildings – Improvements and Repairs \$3,875,000
- Purchase of new vehicles \$1,275,000

FY 2021 - FY 2025 Capital by Category and Fund

<u>Categories</u>	Expenditures For Planning Years					Projected
	FY2021	FY2022	FY2023	FY2024	FY2025	Five Year Total
Public Safety	\$ 1,590,078	\$ 741,417	\$ 1,060,387	\$ 450,387	\$ 65,000	\$ 3,907,269
Public Services	10,365,000	8,476,240	7,299,740	7,150,000	-	33,290,980
Culture and Recreation	3,000,000	6,135,000	3,580,000	-	-	12,715,000
Public Utilities	10,407,143	17,964,000	15,110,000	13,814,000	7,949,000	65,244,143
Information Technology	1,793,170	1,111,600	802,200	612,200	612,200	4,931,370
Total Expenditures	\$ 27,155,391	\$ 34,428,257	\$ 27,852,327	\$ 22,026,587	\$ 8,626,200	\$ 120,088,762

<u>Funding Sources</u>	Expenditures For Planning Years					Projected
	FY2021	FY2022	FY2023	FY2024	FY2025	Five Year Total
General Fund	\$ 1,093,776	\$ 2,962,587	\$ 1,212,587	\$ 677,200	\$ 9,792,137	\$ 15,738,287
Bonds	3,000,000	\$ 3,000,000	\$ -	\$ -	\$ 11,000,000	17,000,000
Hotel/Motel	3,700,000	\$ 40,000	\$ -	\$ -	\$ 3,890,000	7,630,000
TSPLOST	6,500,000	\$ 6,589,740	\$ 7,000,000	\$ -	\$ 26,879,480	46,969,220
50 Worst Properties	-	\$ -	\$ -	\$ -	\$ 31,500	31,500
Condemned Funds	168,000	\$ -	\$ -	\$ -	\$ -	168,000
MCT Funds	616,030	\$ -	\$ -	\$ -	\$ 842,060	1,458,090
Grants	712,272	\$ -	\$ -	\$ -	\$ 132,272	844,544
Water & Sewer Fund	5,832,143	\$ 10,085,000	\$ 9,365,000	\$ 3,450,000	\$ 41,512,143	70,244,285
Electric Fund	3,245,000	\$ 2,215,000	\$ 2,115,000	\$ 2,065,000	\$ 12,430,000	22,070,000
Solid Waste Fund	125,000	\$ 525,000	\$ 49,000	\$ 49,000	\$ 797,000	1,545,000
Storm Water Fund	1,205,000	\$ 2,285,000	\$ 2,285,000	\$ 2,385,000	\$ 10,505,000	18,665,000
Internal Funds	958,170	\$ 150,000	\$ -	\$ -	\$ 1,593,170	2,701,340
Total Funding Sources	\$ 27,155,391	\$ 27,852,327	\$ 22,026,587	\$ 8,626,200	\$ 119,404,762	\$ 205,065,266



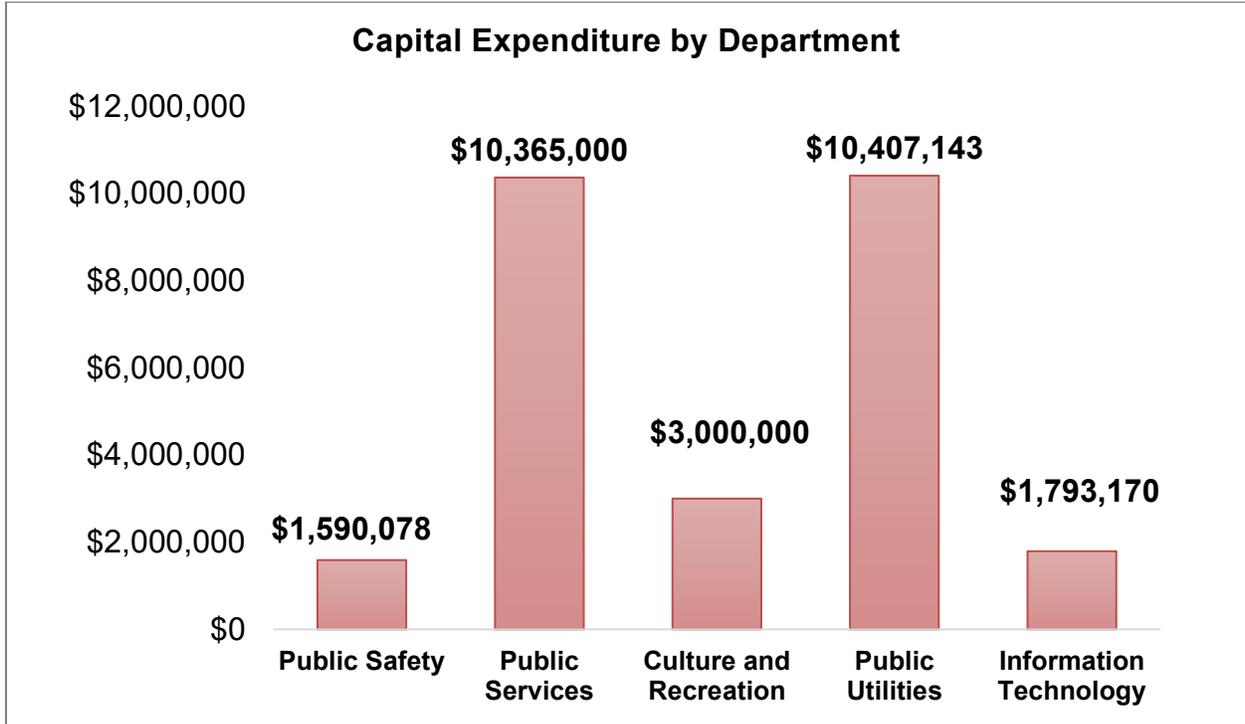
Capital Expenditure by Asset Type

<i>Asset By Type:</i>	Expenditures For Planning Years					Projected Five Year
<i>General & 50 Worst Funds</i>	FY2021	FY2022	FY2023	FY2024	FY2025	Total
Art	\$ -	\$ 166,000	\$ -	\$ -	\$ -	\$ 166,000
Buildings	\$ 3,000,000	\$ 5,000,000	\$ 3,000,000	\$ -	\$ -	\$ 11,000,000
Building Improvements	\$ 3,515,000	\$ 961,000	\$ 485,000	\$ -	\$ -	\$ 4,961,000
Machinery & Equipment	\$ 750,078	\$ 498,238	\$ 189,733	\$ 194,733	\$ 65,000	\$ 1,697,782
Vehicles	\$ 1,175,000	\$ 562,154	\$ 890,654	\$ 255,654	\$ -	\$ 2,883,462
Park Improvements	\$ -	\$ 945,000	\$ 580,000	\$ -	\$ -	\$ 1,525,000
Technology Upgrades	\$ 1,758,170	\$ 1,146,600	\$ 877,200	\$ 612,200	\$ 612,200	\$ 5,006,370
Roadways & Pavements	\$ 6,550,000	\$ 6,939,740	\$ 6,739,740	\$ 7,150,000	\$ -	\$ 27,379,480
Subtotal General & 50 Worst Funds	\$ 16,748,248	\$ 16,218,732	\$ 12,762,327	\$ 8,212,587	\$ 677,200	\$ 54,619,094
<u>Enterprise Funds</u>						
Equipment	\$ 1,235,000	\$ 750,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 3,785,000
Electrical Infrastructure	\$ 1,085,000	\$ 1,940,000	\$ 1,665,000	\$ 1,665,000	\$ 1,665,000	\$ 8,020,000
Building	\$ 360,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ -	\$ 2,760,000
Water Treatment Plant	\$ 2,454,352	\$ 6,374,525	\$ 4,249,000	\$ 4,199,000	\$ 1,534,000	\$ 18,810,877
Water and Sewer Line	\$ 2,152,791	\$ 4,625,000	\$ 3,975,000	\$ 3,975,000	\$ 1,575,000	\$ 16,302,791
Vehicles	\$ 100,000	\$ 525,000	\$ 716,000	\$ 190,000	\$ 140,000	\$ 1,671,000
AMI Technology Upgrades	\$ 1,930,000	\$ 900,000	\$ 800,000	\$ 100,000	\$ 50,000	\$ 3,780,000
Storm Water	\$ 1,090,000	\$ 2,295,000	\$ 2,285,000	\$ 2,285,000	\$ 2,385,000	\$ 10,340,000
Subtotal Enterprise Fund	\$ 10,407,143	\$ 18,209,525	\$ 15,090,000	\$ 13,814,000	\$ 7,949,000	\$ 65,469,668
Total Proposed CIP Expenditures	\$ 27,155,391	\$ 34,428,257	\$ 27,852,327	\$ 22,026,587	\$ 8,626,200	\$ 120,088,762

Capital Expenditure by Department

<i>Expenditures By Department</i>	Expenditures For Planning Years					Projected
	FY2021	FY2022	FY2023	FY2024	FY2025	Five Year Total
Department						
<i>Public Safety</i>						
Courts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire	\$ 685,505	\$ 120,505	\$ 700,000	\$ 65,000	\$ 65,000	\$ 1,636,010
Police	\$ 904,573	\$ 620,912	\$ 360,387	\$ 385,387	\$ -	\$ 2,271,259
Total Public Safety	\$ 1,590,078	\$ 741,417	\$ 1,060,387	\$ 450,387	\$ 65,000	\$ 3,907,269
<i>Public Service</i>						
Customer Service, Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Planning & Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works - Transportation	\$ 6,550,000	\$ 6,939,740	\$ 6,739,740	\$ 7,150,000	\$ -	\$ 27,379,480
Buildings & Grounds	\$ 3,760,000	\$ 948,000	\$ 560,000	\$ -	\$ -	\$ 5,268,000
Fleet, Roads & Drainage	\$ 55,000	\$ 361,000	\$ -	\$ -	\$ -	\$ 416,000
50 Worst Properties	\$ -	\$ 31,500	\$ -	\$ -	\$ -	\$ 31,500
Contracts & Procurement	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Public Art	\$ -	\$ 166,000	\$ -	\$ -	\$ -	\$ 166,000
Total Public Service	\$ 10,365,000	\$ 8,476,240	\$ 7,299,740	\$ 7,150,000	\$ -	\$ 33,290,980
<i>Culture & Recreation</i>						
Parks & Recreation	\$ 3,000,000	\$ 6,135,000	\$ 3,580,000	\$ -	\$ -	\$ 12,715,000
Economic Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Culture and Recreation	\$ 3,000,000	\$ 6,135,000	\$ 3,580,000	\$ -	\$ -	\$ 12,715,000
<i>Public Utilities</i>						
Water & Sewer - Water Line	\$ 4,906,774	\$ 11,130,000	\$ 8,445,000	\$ 7,775,000	\$ 1,960,000	\$ 34,216,774
Water & Sewer - Sewer Line	\$ 740,369	\$ 1,290,000	\$ 1,300,000	\$ 1,250,000	\$ 1,250,000	\$ 5,830,369
Water & Sewer - Technical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer - Meter	\$ 185,000	\$ 360,000	\$ 340,000	\$ 340,000	\$ 240,000	\$ 1,465,000
Water & Sewer - Meter Reader	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ 115,000
Storm Water	\$ 1,090,000	\$ 2,345,000	\$ 2,285,000	\$ 2,285,000	\$ 2,385,000	\$ 10,390,000
Electric	\$ 3,245,000	\$ 2,790,000	\$ 2,215,000	\$ 2,115,000	\$ 2,065,000	\$ 12,430,000
Solid Waste	\$ 125,000	\$ 49,000	\$ 525,000	\$ 49,000	\$ 49,000	\$ 797,000
Total Public Utilities	\$ 10,407,143	\$ 17,964,000	\$ 15,110,000	\$ 13,814,000	\$ 7,949,000	\$ 65,244,143
Information Technology	\$ 1,793,170	\$ 1,111,600	\$ 802,200	\$ 612,200	\$ 612,200	\$ 4,931,370
Total Proposed CIP Expenditures	\$ 27,155,391	\$ 34,428,257	\$ 27,852,327	\$ 22,026,587	\$ 8,626,200	\$ 120,088,762

Capital Expenditure by Department



Debt service represents principal and interest payment on outstanding debt for all funds, (general, special revenue, and enterprise). The City of East Point’s debt is divided into three categories: Lease Purchases, TAD Bonds, and Revenue Bonds. The City of East Point has no long-term general obligation bond debt.

Under Article 9, section 5 paragraph 1 of the State of Georgia Constitution, the City’s outstanding general obligation debt should not exceed 10% of the assessed value of the taxable property located within the city. The City does not have any general obligation debt, therefore is in compliance with State requirements on debt limits.

Revenue Bonds

2017 Building Authority Revenue Refunding Bonds

In May 2017, the City issued revenue refunding bonds in the amount of \$46,055,000 at interest rates ranging from 2% - 5% to fund water and sewer projects. The purpose of the advance refunding was to refund \$39,295,000 of Series 2006A Revenue Bonds (Water and Sewer Project) and \$10,325,000 of Series 2007 Revenue Bonds (Water and Sewer Project), to purchase a municipal bond insurance policy relating to the Series 2017 Bonds and to pay certain costs of issuing the Series 2017 Bonds.

Year	Principal	Interest	Total
2020	\$ 4,885,000	\$ 1,639,881	\$ 6,524,881
2021	1,535,000	1,395,631	2,930,631
2022	1,565,000	1,364,932	2,929,932
2023	1,645,000	1,286,681	2,931,681
2024	1,695,000	1,237,331	2,932,331
2025-2029	9,825,000	4,828,656	14,653,656
2030-2034	12,330,000	2,329,863	14,659,863
2035	2,795,000	139,750	2,934,750
Total	\$ 36,275,000	\$ 14,222,726	\$ 50,497,726

Business & Industrial Development Authority (BIDA)

In 2011, the City issued a revenue bond in the amount of \$1,150,000 at an interest rate of 6.1%. Annual principal installments range from \$73,718 to \$83,295 with principal maturing in December 1, 2025.

The bond was issued to purchase the Wachovia Building on East Point Street to relocate the Customer Care Department.

Year	Principal	Interest	Total
2020	78,360	34,921	113,281
2021	80,790	29,911	110,701
2022	83,295	29,911	113,206
2023	85,878	19,606	105,484
2024	88,540	14,244	102,784
2025-2026	185,404	11,570	196,973
Total	\$ 602,267	\$ 140,162	\$ 742,429

Limited obligation bonds

2015 Tax Allocation Bonds (TAD) Camp Creek

Tax allocation bonds were issued to undertake certain redevelopment projects within a tax allocation district established by the City. These bonds were refinanced in fiscal 2016. The Bond amount is \$13,925,000.

Year	Principal	Interest	Total
2020	\$ 2,550,000	\$ 175,812	\$ 2,725,812
2021	1,265,000	123,955	1,388,955
2022	1,330,000	92,330	1,422,330
2023	1,400,000	59,080	1,459,080
2024	1,440,000	38,080	1,478,080
2025-2026	985,000	15,760	1,000,760
Total	\$ 8,970,000	\$ 505,017	\$ 9,475,017

2015 Tax Allocation Bonds (TAD) Corridor

In November 2015, the City issued tax allocation bonds for the Corridors TAD Projects, in the amount of \$1,200,000 at an interest rate of 5.125%.

Year	Principal	Interest	Total
2020		61,500	61,500
2021		61,500	61,500
2022		61,500	61,500
2023		61,500	61,500
2024		61,500	61,500
2025-2029		307,500	307,500
2030-2034		307,500	307,500
2035-2039		307,500	307,500
2040-2044	1,200,000	30,750	1,230,750
Total	\$ 1,200,000	\$ 1,260,750	\$ 2,460,750

2017 GMA City Hall Project Certificate of Participation

In November 2017, the City issued \$12,835,000 Georgia Municipal Association, Inc. Installment Sale Program Certificate of Participation (COPS) (City of East Point City Hall Project), Series 2017, to be used to construct a new city hall. Interest rates ranging from 2.0% to 5.0%.

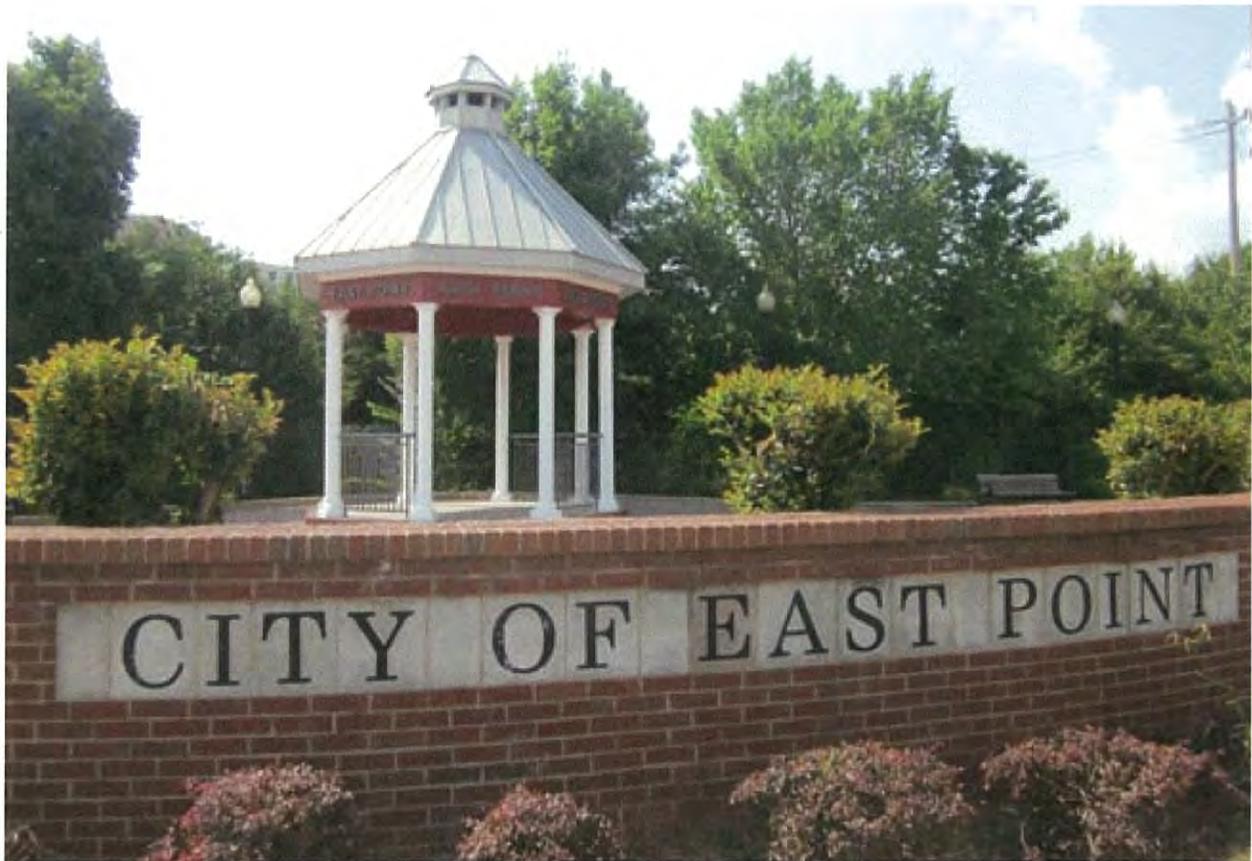
Year	Principal	Interest	Total
2020	\$ 100,000	\$ 548,725.00	\$ 648,725.00
2021	100,000	545,725	645,725
2022	110,000	542,725	652,725
2023	115,000	538,325	653,325
2024	120,000	533,725	653,725
2025-2029	1,730,000	2,499,625	4,229,625
2030-2034	2,070,000	2,146,938	4,216,938
2035-2039	2,455,000	1,772,538	4,227,538
2040-2044	3,010,000	1,208,750	4,218,750
2045-2048	2,995,000	383,500	3,378,500
Total	\$ 12,805,000	\$ 10,720,575	\$ 23,525,575

The City has the following lease amounts outstanding as of the start of fiscal year 2020.

Enterprise Fund	Starting Date	Lease Amount	Payment
Sanitation Garbage Trucks (5)	Mar-18	\$ 1,080,500	\$ 288,601
Sanitation Side Loader	Jul-16	\$ 226,685	\$ 54,218
Sanitation Rear Loader	Jul-16	\$ 139,920	\$ 32,748
Electric Bucket Trucks (8)	Jun-16	\$ 1,544,041	\$ 332,876
Electric Bucket Trucks (2)	Jun-18	\$ 364,078	\$ 81,538
Total Enterprise Fund		\$ 3,355,224	\$ 789,982



**Departmental
Information**



The Employees of the City of East Point are the engine that drives the City. A team approach is encouraged to build one common interest- the provision of quality services to all customers. East Point strives to keep its compensation levels competitive. In addition to a base pay, employees are also afforded health care insurance, and the opportunity to participate in the company retirement plan. These costs are part of what is included in the Personnel Services budget.

Health Benefit

The City's goal is to develop a comprehensive approach to healthcare management. Healthcare cost has increased an average of 20 percent over the past year. Therefore, in an effort to manage cost, the City partnered with vendors that can provide services with local network providers, improve health care practices, disease management solutions and offer cost containing measures for a diverse population. In addition, the City for FY 2021 will continue to offer several wellness programs to include exercise, healthy cooking, etc.

Human Resources Highlights

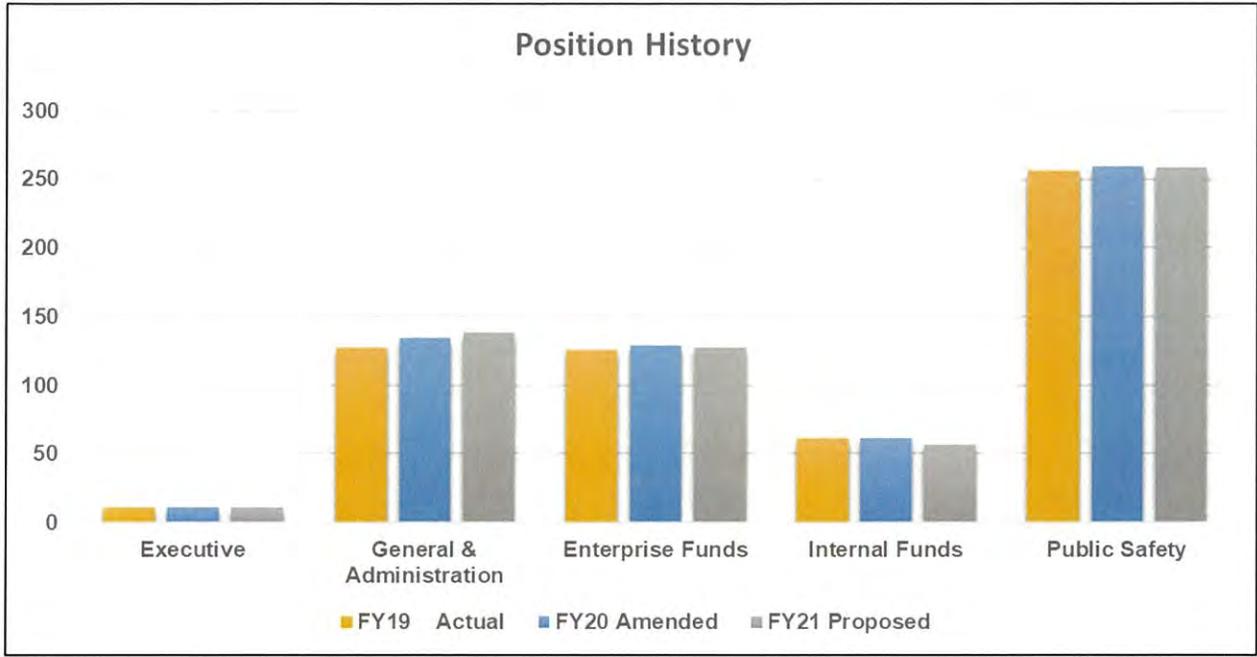
The following table highlights personnel changes for the last two fiscal periods and the current budget year.

Department/Fund	Totals	FY19 Actual	FY20 Amended	FY21 Proposed
50 Worst Properties	Full-time Positions	3	3	3
Building and Grounds	Full-time Positions	17	19	20
	Part-time Positions	3	3	7
City Attorney	Full-time Positions	4	3	3
City Clerk	Full-time Positions	4	4	4
City Manager	Full-time Positions	5	5	6
Communications	Full-time Positions	1	3	4
Customer Care	Full-time Positions	44	44	30
	Part-time Positions			
E-911	Full-time Positions	16	16	16
Economic Development	Full-time Positions	4	4	4
Electric	Full-time Positions	34	34	34
Finance	Full-time Positions	11	12	12
Fire	Full-time Positions	78	79	82
Fleet	Full-time Positions	10	10	10
Human Resources	Full-time Positions	6	6	6
Information Technology	Full-time Positions	7	7	7
Mayor & City Council	Full-time Positions	9	9	10
	Part-time Positions	2	2	1

Municipal Court	Full-time Positions	10	10	10
	Part-time Positions	3	3	3
Parks & Recreation	Full-time Positions	14	14	16
	Part-time Positions	7	7	5
Planning & Community Development	Full-time Positions	13	13	15
	Part-time Positions			
Police	Full-time Positions	144	146	148
	Part-time Positions	18	18	17
Public Works	Full-time Positions	12	15	14
	Part-time Positions	0	0	0
Contracts & Procurement	Full-time Positions	7	8	9
Solid Waste	Full-time Positions	28	28	29
Stormwater	Full-time Positions	6	8	5
	Part-time Positions	4	2	1
Property Tax	Full-time Positions	3	2	2
Water & Sewer	Full-time Positions	54	57	58
	Full-time Positions	544	559	557
	Part-time Positions	37	35	34
Total City of East Point		581	594	591

Category	FY19 Actual	FY20 Amended	FY21 Proposed
Executive	11	11	11
General & Administration	127	134	138
Enterprise Funds	126	129	127
Internal Funds	61	61	57
Public Safety	256	259	258
Total Positions	581	594	591

The following graph displays the history of full-time and part-time employment positions over the last 3 fiscal years.



MISSION & GOALS

The 50 Worst Properties Program Department is a part of the East Point Clean City Initiative and is focused on the removal of blighted unsafe residential structures.

- Improve the quality of life for East Point’s citizens
- Create attractive, vibrant and stable neighborhoods
- Create safe neighborhoods
- Continue collaborative efforts between the City Manager’s Office, Municipal Court, City Attorney’s Office, Finance and each of the City’s service delivery departments: Planning & Community Development, Fire, Parks & Recreation, Police, EP Power, Public Works, Water-Sewer and Solid Waste.
- Create residential redevelopment opportunities that enhance the existing and surrounding neighborhoods

OBJECTIVES

- Restore tax delinquent properties to the City’s property tax role
- Recover funds expended by the City to demolish and maintain properties identified in the program
- Establish partnership with the Fulton County / City of Atlanta Land Bank Authority
- Activate the East Point Redevelopment Authority for the purpose of disposing of city-owned properties
- Identify additional properties to be included in the program.

FY 20 ISSUES

- Recovering funds expended to demolish and maintain properties identified in the program
- Identifying and locating property owners

Measurement Description	FY19	FY20	FY21
	Actual	Actual	Projected
Number of properties identified	30	58	41 (includes 18 properties rolled over from FY 2020)
Number of properties with court petitions filed; and/or (motion to secure, liens and <i>lis pendens</i>)	39	58	23
Number of properties demolished	9	Demolished city-owned structures located on the Commons Property redevelopment site. 1-property @1407-1409 Pine Avenue	16 (includes 11 properties to be rolled over from FY 2020)

50 Worst Properties

Measurement Description	FY19	FY20	FY21
	Actual	Actual	Projected
Number of properties boarded/secured	13	2	18
Number of Consent Orders	9	22	20
Number of properties maintained	36	60	81
Number of properties brought into compliance by new owners	1	22	10
Number of petitions filed for property tax foreclosure	N/A	17	15

BUDGET SUMMARY				
Category Description	FY18	FY19	FY20	FY21
	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 134,511	\$ 165,659	\$ 136,499	\$ 92,279
Operating	\$ 723,857	\$ 288,500	\$ 358,770	\$ 277,690
Capital	\$ -	\$ 45,700		
TOTAL	\$ 858,368	\$ 499,859	\$ 495,269	\$ 369,969

MISSION & GOALS

To provide exceptional city services in the most professional, courteous and effective manner to enhance the quality of life in the City of East Point.

Department Goals:

The City Attorney's Office is committed to providing excellent legal services to the City of East Point. It is our goal to be viewed as a "First-Class" Municipal Legal Department.

We will provide excellent legal advice, representation and perform legal work that is timely, thorough and in the best interest of the City of East Point.

OBJECTIVES

1. To continue performing more legal work in-house in an effort to reduce the cost paid for outside counsel.
2. Continue to provide preventive counseling and work with risk management to further reduce legal liability.
3. To work with the third party administrator claims process and continued reduction of the number of claims.
4. To continue to provide reporting on trends impacting the City from a legal standpoint.
5. Early mediation and resolution of lawsuits for which liability is clear.
6. Increased diversity of outside counsel.

FY 19 PROJECTED ISSUES

- Resolution of storm water flood and sewer backup cases.
- Direct handling of claims along with third party administrator.
- Continued support to the Civil Service Board, Ethics Board, Finance Committee, Budget Committee and other Council approved Task Forces.
- Providing continued legal support for special projects such as the New City Government Center, Corridor's TAD, Commons Development, Legislative Initiatives and 50 Worst Properties.
- Drafting and updating Code of Ordinances.
- Monitor and advise City Manager and Council on legal developments pertaining to development issues as well as actions of the Georgia Legislature.

PERFORMANCE MEASURES

1. Respond to all claims within 45 days (averages 72 claims a year)
2. With the exception of some litigation matters which insurance companies require to be handled by outside counsel, matters requiring an expertise that does not exist in the department and matters which cannot be handled by in-house counsel due to conflicts-of-interest as defined by the Georgia Bar Rules of Professional Conduct, reduce the usage of outside counsel and the attendant legal fees;

3. Review all contracts which are fully documented within 72 hours;
4. Review Open Records Requests, subpoenas and other legal requests for documents within the timeframes required by law;
5. Prepare ordinances and resolutions requested by Council Members within 20 days;
6. When notified, review ordinances and resolutions prepared by other departments within 20 days;
7. Attend the regularly scheduled monthly meetings of Council, Council committees, Planning and Zoning Commission (including the work session and Agenda meetings).
8. Attend court ordered mediations, hearings, some depositions as the Client Representative;
9. Provide legal opinions (written and oral) at Council request regarding procedural issues, internal disputes and other legal questions, unless prohibited by the Georgia Bar Rules of Professional Conduct.
10. Provide legal coverage for personnel and grievance hearings and assists in preparing written decision and schedules hearings as well as provide legal coverage for the Citizens Review Board hearings for appeals, Alcohol Appeals Board and Ethics Board.

BUDGET SUMMARY				
	FY18	FY19	FY20	FY21
Category Description	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 411,516	\$ 458,331	\$ 404,520	\$ 429,602
Operating	\$ 1,173,772	\$ 1,065,850	\$ 1,070,260	\$ 1,324,419
TOTAL	\$ 1,585,288	\$ 1,524,181	\$ 1,474,780	\$ 1,754,021

DEPARTMENT OVERVIEW

The City Clerk's Office is responsible for the preservation of all city records and serves as the official secretary to City Council. The Clerk's Office performs services such as records and agenda management, notarization, open records requests and transcription of City Council and various boards and commission meetings. The Clerk's Office offers public access to City Council Agendas, Minutes as well as proposed and adopted legislation. In addition, the Clerk's office oversees general liability claims and serves as the election superintendent for municipal elections.

MISSION & VISION

The City Clerk's Office strives to provide centralized staff support to City Council. The Clerk's Office not only provides professional service to elected officials, but staff and most importantly, the citizens of East Point. Our office protects and preserves the integrity of official records and distributes information concerning policy and legislative issues of the East Point City Council. The City Clerk's Office envisions offering exceptional service to City Council and the residents of the City of East Point while promoting government transparency.

GOALS AND OBJECTIVES 2021

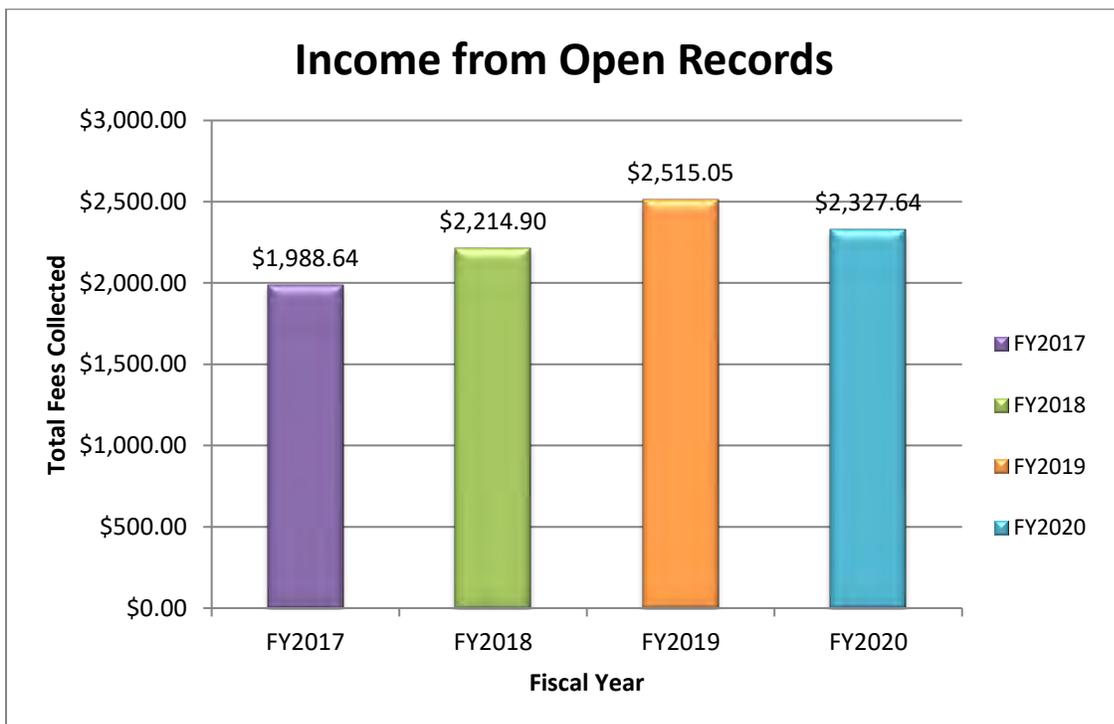
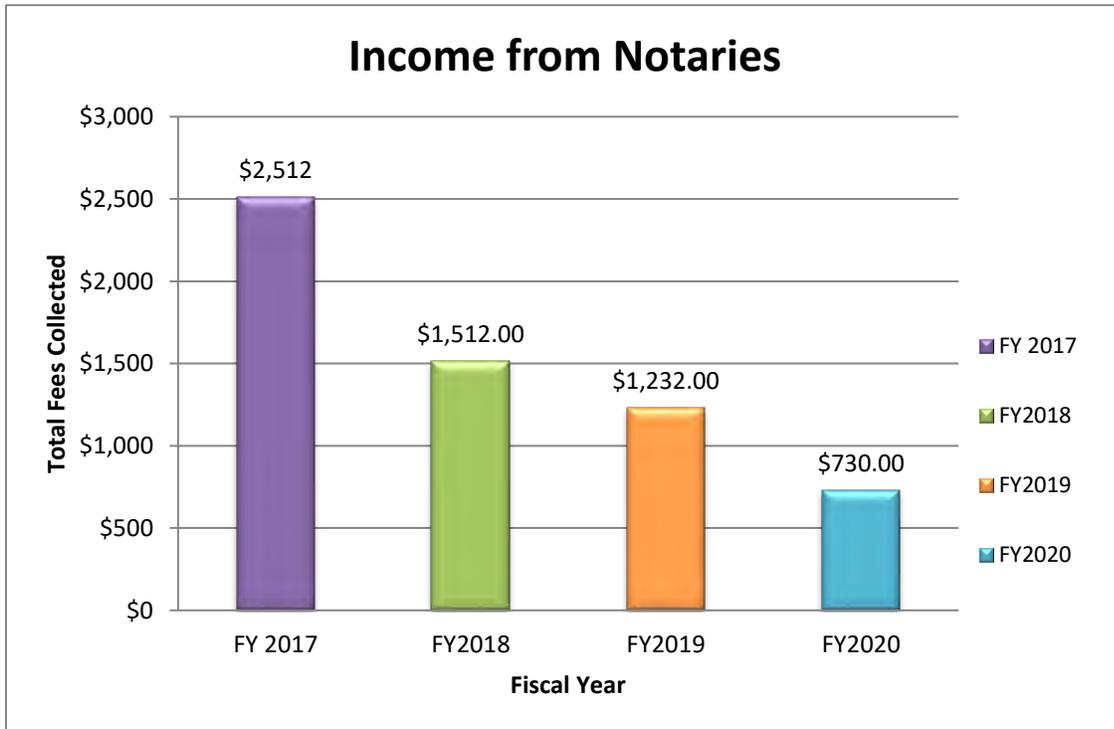
1. To provide the highest level of customer service to the Mayor, Council, City Administration & the residents of East Point
2. To foster government transparency through the availability of public records
3. To provide timely and advance notification of public meetings
4. To deliver Open Record Requests in a timely manner in accordance with Georgia Open Records laws
5. To improve the distribution of policies and legislative information to City staff and the public
6. To maintain the current records retention management plan and work with each department for the best way to classify, store, and secure permanent documents
7. To provide professional development training for administrative staff to enhance job performance and customer service
8. To implement a system that allows proper management of the boards and commissions in the City of East Point.

FY 21 CHALLENGES

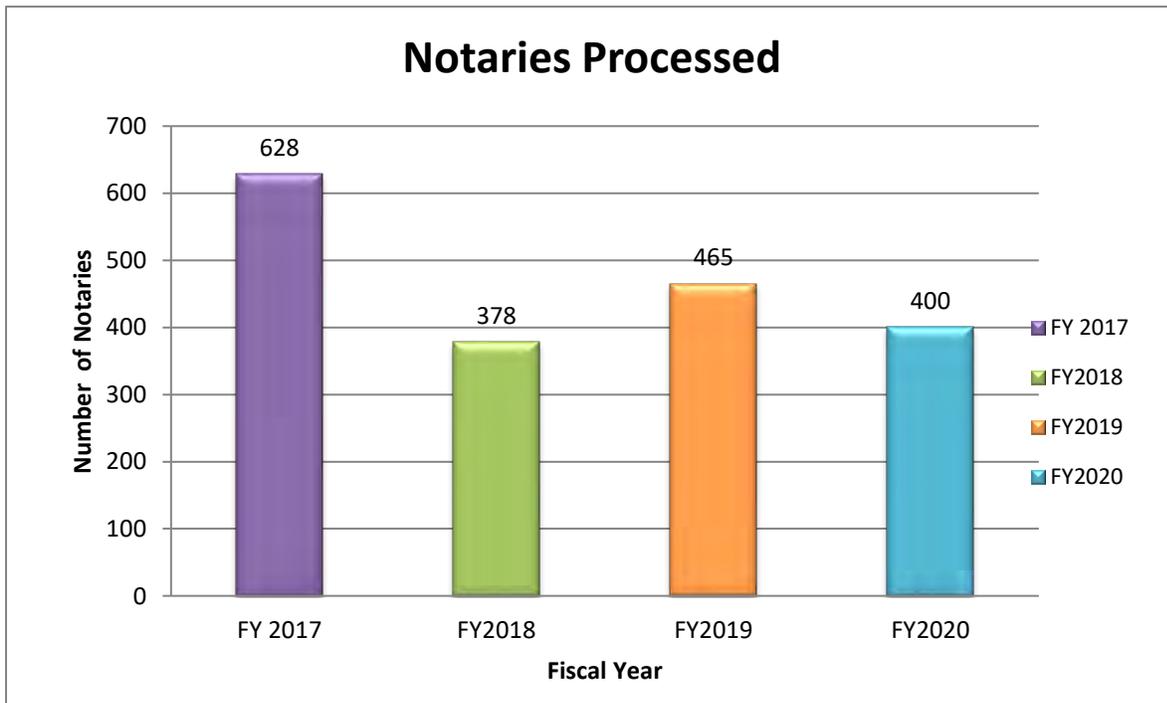
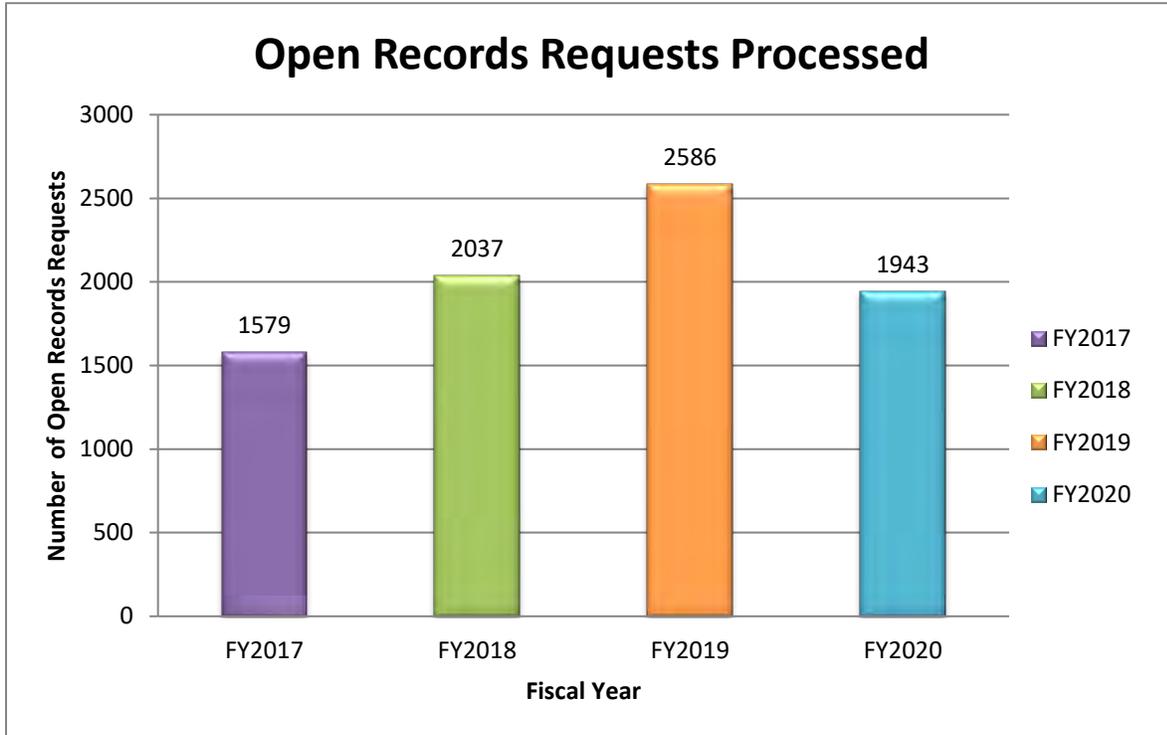
Presently, the City Clerk’s Office is in the process of implementing a robust records management program that incorporates document retention and regular shredding’s. The Clerk’s Office does not view this as a challenge, but rather an opportunity to enhance the practices that have already been put in place.

Measurement Description	FY18	FY19	FY20	FY21
	Actual	Actual	Projected	Projected
Workload Measures				
Open Records	2037	2578	2800	3000
Reports of Claims	77	79	80	80
Closed Claims	35	28	35	30
Notaries	378	465	475	500
Council Meetings	24	24	24	24
Work Sessions	9	12	11	12
Special Council Workshops	0	0	0	0
Special Called Work Session	0	0	0	0
Special Called Meetings	2	3	2	2
Ethics Board Meetings	0	0	0	0
Ethics Pre-Hearings / Hearings	0	0	0	0
Finance/Budget Committee Meetings	7	4	7	12
Building Authority Meetings	3	3	8	4
Human Resources Committee	0	1	1	2

NOTE: FY20 figures are for the period of July 1, 2019 – February 27, 2020



NOTE: FY20 figures are for the period of July 1, 2019 – February 27, 2020



BUDGET SUMMARY				
	FY18	FY19	FY20	FY21
Category Description	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 258,983	\$ 300,193	\$ 290,642	\$ 329,758
Operating	\$ 220,231	\$ 100,491	\$ 231,215	\$ 86,617
TOTAL	\$ 479,214	\$ 400,684	\$ 521,857	\$ 416,375

MISSION & GOALS

To manage City of East Point operations in accordance with Federal Law, State Law, County Law and Local Charter, Ordinances and Policies adopted by the East Point City Council.

GOALS

1. Advise the Mayor and City Council regarding the effective and efficient management of the City and provide sound recommendations on policy issues;
2. Oversee the daily operations of all City Departments, except City Attorney, City Clerk and Municipal Court by:
 - Providing effective oversight of City functions to ensure timely and efficient Service Delivery to citizens and customers;
 - Working with all departments to ensure effective management of department budgets;
 - Meeting with Council, Finance and Budget Committees to effectively communicate financial concerns and provide updates on budget performance;
 - Seeing that all laws, provisions of the Charter and acts of the City Council are faithfully executed;
 - Preparing and submitting the annual operating budget and capital budget to the City Council;
 - Encouraging and providing staff support for regional and intergovernmental cooperation;
 - Promoting partnerships among City Council, staff and citizens in developing public policy and building a sense of community;
 - Effectively managing public information and communication;
 - Recruiting and retaining the best possible employees that have a commitment to high performance;
 - Maintaining the highest standards of fiscal accountability of public funds.

OBJECTIVES

1. Host annual planning and strategic sessions with the Mayor and City Council to set the vision and path to the redevelopment, revitalization and enhancement of the City's resources to improve the quality of living for its residents;
2. Assess the operation and management systems' effectiveness and efficiency in service delivery to citizens;
3. Establish a neighborhood planning system to address revitalization of areas of concern;

4. Manage cost through improved controls to improve the City’s fund balance;
5. Implement Process Improvement throughout the organization which will provide optimal service delivery for all stakeholders;
6. Implement performance metrics with the use of technology;
7. Continue to highlight the positive attributes of the City through marketing materials;
8. Facilitate training programs for staff to enhance their skills and improve efficiency and effective in our service delivery to the community;
9. Start deployment (Phase III) of the AMI Project;
10. Develop and implement an infrastructure management program (IMP) to ensure a systematic approach to address infrastructure repairs. This will support the Capital Improvement Projects;
11. Develop technological advancement within the organization that supports transparency, open Government, and citizen participation.

FY 21 ISSUES

- Implementation of a new ERP system to integrate the City’s management
- Implementation of a blight housing plan – Acquisition of substandard Properties
- Completing the AMI implementation
- Evaluation of Utility Rate Structure

Measurement Description	FY18	FY19	FY20	FY21
	Actual	Actual	Projected	Projected
Workload Measures				
Vacant Property & Blight Housing Reductions	25	32	28	25
Completion of Neighborhood Plans	4	4	2	2
Progress of New City Hall Project	80%	100%	N/A	N/A
Completion of Fire Station	30%	100%	N/A	N/A

BUDGET SUMMARY				
Category Description	FY18	FY19	FY20	FY21
	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 592,200	\$ 666,269	\$ 688,155	\$ 856,214
Operating	\$ 168,777	\$ 209,794	\$ 230,755	\$ 182,673
			\$ -	\$ -
TOTAL	\$ 760,977	\$ 876,063	\$ 918,910	\$ 1,038,887

MISSION & GOALS

The City of East Point Communications Division’s overall goal is to ensure communication between the City and citizens to foster a more productive, mutually beneficial relationship.

- To provide useful information to East Point residents about the East Point Government.
- To encourage citizen involvement and participation in government and community activities.
- To reinforce the city’s identity and community pride among East Point’s growing population.
- To promote a stronger, positive image of the City outside the City of East Point.
- To support the City Council and administration in achieving goals and specific community programs.

OBJECTIVES

1. Informing East Point Residents in a timely manner is the highest priority for the Office of Communications.
2. Transparency, Accuracy and candor in all government communications are essential.
3. The Communications Division is committed to the highest possible level of quality and professionalism in all its undertakings
4. It is essential to maintain a work environment that is adaptable to the changing needs of citizens and the continuous evolution of technology.
5. Develop a current TV programming schedule to reduce the amount of replays showcasing outdated material.

FY 21 ISSUES

- Need to use more technology to track social media, publication and TV analytics

Measurement Description	FY 19	FY20	FY21
	Actual	Actual	Projected
Social Media Posts	At least two posts a day on all social media sites	At least three posts a day on all social media sites. Include more videos made for social media.	At least four posts a day on all social media sites. Include more videos on social media.
Web Updates	Weekly updates should be made at least three times a week	Updates should be made to the web daily in the announcements and news sections of the website.	Updates should be made to the web daily in the announcements and news sections of the website. Follow up with IT more often on status of postings.

EPTV Videos	Three Videos a month	Three to four videos a month	Six to eight videos a month
VERGE Newsletters	Once a month	Print newsletter once every two months. Working on ways to transition to an online format.	Newsletter will continue to be printed every other month. It will also be shared on social media, Nextdoor and Access East Point.
Press Releases/Media Advisories	One a quarter for important information and City events	At least one or two press releases/media advisories a month to promote information and City events.	At least one or three press releases/media advisories a month to promote information and City events. Utilize Press Release Distribution Services and Media databases to reach larger audiences.
Events			Meet weekly to discuss status of events for location, vendors, volunteers and talent. Major events are mandatory for the Communications Department to cover.

BUDGET SUMMARY				
Category Description	FY18	FY19	FY20	FY21
	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 57,588	\$ 198,728	\$ 260,249	\$ 301,725
Operating	\$ 135,551	\$ 61,883	\$ 46,045	\$ 46,045
			\$ -	\$ -
TOTAL	\$ 193,139	\$ 260,611	\$ 306,294	\$ 347,770

MISSION

The Contracts and Procurement Department shall comply with all federal and state laws, as well as regulations and procedures established by the City of East Point. Contracts and Procurement creates methods to reduce the cost of government spending with integrity and fairness. Creating and encouraging opportunities for vendor participation is essential to our community for economic growth.

Goal

Our goal is to ensure the tax payers of the City of East Point that we practice ethical measures to procure expenditures, which promotes vendor opportunity cost savings and improve operational efficiency.

FY 2020 OBJECTIVES

1. Create policy and procedures for Contracts and Procurement
2. Increase City Revenue through Auction
3. Improve Procurement Efficiencies
4. Provide Excellent Customer Service
5. Train all CAB's on Procurement fundamentals
6. Create a transparent purchasing environment for the City of East Point

FY 2020 OBJECTIVES UPDATE

1. Began policy and procedures for Contracts and Procurement, will complete by end of calendar year 2020.
2. Auctions were held for furniture and sale of vehicles. Dollar amounts unknown.
3. Procurement Efficiencies were improved by: Using more cooperative contracts that offers volume discounts; creating more city-wide contracts to allow competition and fixed prices; build relationships with vendors and internal customers to speed up process to allow trust.
4. Provide Excellent Customer Service-Divided departments to reduce the number of days to process requisitions; completed (3) City-Wide trainings, all C&P staff and Warehouse Staff received certifications based on job title
5. Train all CAB's on Procurement fundamentals C&P staff members are now certified as Georgia Certified Purchasing Associate, and/or Georgia Certified Purchasing Manager, and Certified Professional Public Buyer
6. Create a transparent purchasing environment for the City of East Point-The C&P department procures services/items per the established City of East Point Ordinance. To ensure this is enforced-C&P will implement a software, April 6, 2020 to allow vendors to register with the City, enter contracts into the system for management, and all electronic bidding. C&P will also partner with corresponding cities to host a vendor's conference to allow the vendors and team members to meet and discuss doing business.

FY 2020 GOALS UPDATE

- Update website to make it more efficient and informative-C&P purchased Ionwave software to allow electronic posting and response to bids; upload and manage contracts
- Use ERP system to post bids-Ionwave will allow C&P to post all bids in real time for the vendors to review documents and upload electronic responses; contract management will allow upload of contract documents and electronically notify end-users when it is time to renew contracts.

- Develop policies and procedures-Policies and Procedure manual is 40% complete-will be completed by the end of calendar year
 - Enhance process improvement while establishing transparency-Reduced requisition process days, building better relationships with departments and vendors; incorporate more training for City employees
 - Establish inventory system for the warehouse-Improved the process to enter inventory in the system by reducing the number of employee's access to certain modules to allow more efficiency and accurate counts of inventory
- Make current awarded contracts available on the website-Will use lonwave software to add existing contracts to allow City to see active contracts for use, effective April 6, 2020

FY 21 GOALS

- Complete Policy and Procedures
- Partner with neighboring Cities to host vendor conference
- Hire Contracts Administrator
- Establish and use Contract template to protect the City
- Complete Inventory procedure for Auditing

Measurement Description	FY 18	FY 19	FY20	FY21
	Actual	Actual	Projected	Projected
Demand Measures				
Decrease number of formal protests	0	0	2	2
Increase the number of annual blanket contracts	50	50	35	100
Contracts & Procurement – Total Number of Purchase Orders Processed Per Month	400	400	400	650
Contracts & Procurement – Total Number of Field Purchase Orders Issued Per Month	40	40	20	10

BUDGET SUMMARY				
Category Description	FY18	FY19	FY20	FY21
	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 477,508	\$ 562,687	\$ 632,230	\$ 547,798
Operating	\$ 27,110	\$ 33,765	\$ 71,550	\$ 52,010
TOTAL	\$ 504,618	\$ 596,452	\$ 703,780	\$ 599,808

MISSION

To provide excellent customer service to our internal and external customers while following sound fiscal, operational and procedural guidelines.

DEPARTMENT GOALS

Our departmental goals are outlined in our five standards for Public Service Delivery. The goals are to develop effective business management practices; focus on employee and customer safety; implement excellence in employee development; provide exceptional customer service; protect the City of East Point revenues; achieve the organizational alignment and visibility needs to drive performance excellence, and to promote customer goodwill and satisfaction.

OBJECTIVES

1. Serve as advocates for the City of East Point’s utilities customers;
2. Continue to provide ongoing and continual training for our employees;
3. Enhance ways to communicate and strengthen the relationship between our utility customers and the departments;
4. Enhance communication between department divisions and internal stakeholders;
5. Continuously audit utility accounts to ensure proper billing practices; and
6. Implement a new system to determine a utility deposit for our customers

FY 21 ISSUES

- Overtime and Compensatory Time:
The Customer Service Department opens at 7:30 a.m. in preparation for the entry of customers who later arrive at 8:00 a.m., and Customer Resources Specialists work after 5:00 p.m. to balance accounts at the end of the day. As a result, Customer Resources Specialists accumulate overtime and compensatory time. The Customer Care Department will aim to develop work flow plans to reduce overtime.

Performance Measures		FY18	FY19	FY20	FY21
Measurement Descriptions		Actual	Actual	Target	Target
ASSESSMENTS-E-EVALUATION	E810	56	200	200	200
ASSESSMENTS-W-EVALUATION	W868	18	200	200	200
CHANGE ELECTRIC METER OUT	E847	173	250	250	250
CHECK FOR NO POWER	E842	534	700	700	700
CHECK FOR NO WATER	W875	283	600	600	600
CHECK FOR WTR MTR LEAK	W880	546	842	842	842
CHECK METER BOX LID	W847	92	60	60	60

CONNECT ELECTRIC	E833	7,776	8,000	8,000	8,000
CONNECT FIRE LINE	W890	11	22	22	22
CONNECT FIRE LINE	W893	10	15	15	15
CONNECT IRRIGATION	W892	13	16	16	16
CONNECT WATER	W891	2,679	3,000	3,000	3,000
CONS ON INACTIVE ACCT	CIA	527	2,000	2,000	2,000
CUT BACK ON ELECTRIC	E802	8,093	1,600	1,600	1,600
CUT BACK ON WATER	W865	4,460	7,000	7,000	7,000
CUT OFF NON PAY ELECTRIC	E832	8,601	10,100	10,100	10,100
CUT OFF NON PAY WATER	W864	5,266	1,000	1,000	1,000
CUT WATER OFF PER CUSTOMER	W881	58	60	60	60
DISCONNECT ELECTRIC	E807	7,110	7,110	7,110	7,110
DISCONNECT FIRE LINE	W886	2	4	4	4
DISCONNECT IRRIGATION	W887	1	2	2	2
DISCONNECT WATER	W888	1,594	1,610	1,610	1,610
FORCE OFF - READ OUT / IN	E830	4,049	4,050	4,050	4,050
FORCE OFF - READ OUT / IN	W889	1,154	1,300	1,300	1,300
HIGH WATER CONSUMPTION	W854	1,163	2,100	2,100	2,100
HOLD SEWER	W873	216	400	400	400
HOLD WATER & SEWER	W877	42	200	200	200
INSTALL ELECTRIC METER	E839	68	100	100	100
LOCK WATER SERVICE MRD	W836	14	50	50	50
METER READING	E801	204,000	204,000	204,000	204,000
NEED DEMAND SEAL	E815	347	350	350	350
NEED GRAY SEAL	E813	7	10	10	10
NEED GREEN SEAL	E814	0	5	5	5
NEED ORANGE SEAL	E812	0	5	5	5
NEW SERVICE CONNECT	E843	433	150	150	150
NEW SERVICE CONNECT	W884	95	100	100	100
OPEN (E) METER SOCKET	E816	2	100	100	100
PARTIAL POWER	E811	32	60	60	60
PULL (E) METER SAFETY H.	E819	10	20	20	20
REMOVE LOCKING BAND & MTR	E820	41	50	50	50
REPLACE LOCKING BAND	E821	21	30	30	30
REREAD (E) METER	E822	1374	2500	2500	2500
REREAD WATER METER	W866	1665	2000	2000	2000
RESTORE CUT OFF SERVICE	E840	203	300	300	300
RESTORE CUT OFF SERVICE	W885	129	300	300	300
STOLEN METER IN SOCKET	E825	136	150	150	150

THEFT OF SERVICE CHECK EL	E805	153	500	500	500
THEFT OF SERVICE CHECK WA	W850	49	500	500	500
VERIFY SERVICE OF METER	E836	12	15	15	15
VERIFY SERVICE OF METER	W863	24	30	30	30
VERIFY WATER METER NUMBER	W858	25	30	30	30
VERIFY WATER METER SIZE	W843	7	10	10	10
WATER SHUT OFF NOTICE	W871	5	5	5	5
ZERO (E) CONSUMPTION	E828	152	200	200	200
ZERO WATER CONSUMPTION	W869	254	300	300	300

BUDGET SUMMARY				
Category Description	FY18	FY19	FY20	FY21
	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 2,375,561	\$ 2,808,169	\$ 2,095,373	\$ 2,509,491
Operating	\$ (2,718,768)	\$ (3,001,702)	\$ (2,095,373)	\$ (2,720,281)
Depreciation	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ 77,923	\$ -	\$ 115,000
Debt Service	\$ 117,953	\$ 115,610	\$ -	\$ 95,790
TOTAL	\$ (225,254)	\$ -	\$ -	\$ -

GOALS & OBJECTIVES**MISSION**

The Department of Economic Development (DED) aggressively markets the City of East Point. DED partners to create quality jobs, business investments and expand the tax base by supporting quality growth. DED achieves these objectives by recruiting new industry, promoting private investment, retaining existing companies and growing the commercial tax base.

GOALS

- Incentivize ten small businesses through the Economic Development Small Business Incentive Program in FY 2021
- Continue to maintain the number of movies filmed in the City to benefit both residential and business communities that will generate additional sales tax revenue for the City
- Expand the use of the Business & Industrial Development Authority (BIDA) to provide financing of projects and create programmatic opportunities for the Downtown Development Authority (DDA)

FY 21 OBJECTIVES

1. Complete one Listen & Learn Small Business Incentive Program overview session per quarter
2. Meet with a minimum of 15 small business prospects per quarter in FY 2021
3. Will follow up with 100% of those prospects that express a genuine interest in the small business program
4. Conduct one Filming 101 Session every quarter to promote revenue opportunities for both residents and business owners
5. Build and cultivate relationships between economic development and film industry partners
6. Market and promote the continued use of East Point's Old Library, Old City Hall and Old Auditorium to film scouts
7. Continue to aggressively market East Point TAD's, Federal & State Opportunity Zones and Enterprise Zones, TOD and LCI for new investment
8. Continue to develop programs and policies that will activate Downtown Development Authority initiatives and continue to maintain policies that will utilize BIDA investments throughout East Point
9. Recruit 2-3 new BIDA bond projects in FY 2021

Measurement Description	FY18	FY19	FY20	FY21
	Actual	Actual	Projected	Projected
Workload Measures				
Businesses/individuals assisted	500	500	600	600
Events/projects initiated	40	40	55	55
Leads developed/worked on	70	70	90	90
Business/ community meetings held	40	40	58	58
Newsletters/materials/marketing materials created	35	35	50	50
Business/community surveys administered	80	80	20	20
Business site visits/interviews	130	130	150	150
Efficiency Measures				
Business visit per employee	75	75	65	65
Effectiveness Measures				
Number of new businesses	20	20	60	60
Number of new jobs	375	375	525-700	525-700

BUDGET SUMMARY				
Category Description	FY18	FY19	FY20	FY21
	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 390,392	\$ 424,837	\$ 404,129	\$ 422,542
Operating	\$ 132,377	\$ 288,486	\$ 328,790	\$ 298,435
Capital	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 522,769	\$ 713,323	\$ 732,919	\$ 720,977

MISSION

The Finance Department's mission is to protect the assets of the City of East Point through the establishment of good internal controls, adherence to City policies and Generally Accepted Accounting Principles. The Department will assist citizens and other customers in a professional, efficient, and cost-effective manner.

VISION

The City of East Point's Finance Department will maintain integrity, transparency and professionalism while providing exceptional customer service and accurate, reliable information in a team-oriented environment.

DESCRIPTION

The Finance Department is headed by a Finance Director who serves at the pleasure of the City Manager. The department's key operational areas are General Ledger Accounting; Payroll; Accounts Payables; Accounts Receivables; Asset Management; Budgeting; Grants Management; Property Tax; and Customer Care Services.

The Finance Department is also responsible for advising the City Manager on financial matters, and providing accurate, relevant financial and operational information to Mayor and Council, and Department Directors on a timely basis.

FY 21 GOALS & OBJECTIVES

1. To ensure policies and procedures are consistent with the ordinance, charter and state laws, which will be accomplished by upgrading the Financial Management System; completing the Comprehensive Annual Financial Report within established deadlines; maintain a 2-month General Fund Reserve to address unbudgeted uncertainties; and maintain a minimum 30-day fund balance for the Electric and Water & Sewer Funds.
2. To update and revise internal control procures for fixed asset management to will enhance the City's Five-year Capital Plan and ensure timely reporting in accordance with the City's Ordinance.
3. To receive the Certificate of Achievement for Excellence in Financial Reporting and Budgeting and submit required reporting deadline of the Government Finance Officers Associations (GFOA), State Department of Audits, and granting agencies.
4. Submitting the Single Audit to necessary granting agencies as required by the Single Audit Act of 1984, P.L. 98-502; to complete the SF-SAC Data Collection Form for Reporting on Audits of States and Local Governments; submitting the Annual Report of 911 Collections and Expenditures Form as required in compliance with the

expenditure requirements of the Official Code of Georgia Annotated, Section 46-5-134.

5. Maintain a Monthly Cash Flow Report for the Pooled Cash Account to identify funds equity, revenue sources and expenditures. This fund will be reconciled monthly and the balance reconciled to each of the funds equity accounts.
6. Develop and have Mayor and Council approval of fund balance levels for each fund.

Description	FY18 Actual	FY19 Actual	FY20 Projected	FY21 Projected
Pooled Cash Bank Reconciliation – Months Reconciled within 20 Days after End of Period (Month)	12	11	12	12
Perform monthly general ledger closing by the 20 th of each month	12	10	12	12
Produce monthly financial reports to council and Division Directors by the third Thursday of each month.	12	12	12	12
Capital Lease Reconciliation – Months Reconciled within 12 Days after End of Period (Month)	12	10	12	12
Grants Reconciliation – Months Reconciled within 12 Days after End of Period (Month)	12	10	12	12
Payroll Processing – Average Number of Payroll Errors Every Pay Period	4	2	2	2
Accounts Payable Transactions – Average Number of Accounts Payable Errors per Month	4	2	2	2

BUDGET SUMMARY				
Category Description	FY18	FY19	FY20	FY21
	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 1,026,408	\$ 1,264,383	\$ 1,229,531	\$ 1,445,113
Operating	\$ 69,258	\$ 125,437	\$ 140,893	\$ 146,682
TOTAL	\$ 1,095,666	\$ 1,389,820	\$ 1,370,424	\$ 1,591,795

INTRODUCTION

The City of East Point Fire Department (EPFD), established in 1908, has evolved into a multifaceted proactive organization committed to delivering the highest quality of comprehensive safety services. With an average response time of six minutes, the EPFD has been dynamic and innovative in creating new programs to provide quality service delivery to the community in an efficient cost-effective manner. Total Staff consists of 78 sworn personnel. This includes nine (9) fire recruits, three (3) full-time and (1) part-time civilian.

Vision

Professionalism

Providing service with a high standard of ethics, behavior and competence.

Integrity

Providing service with consistency of actions, values, principles and a sense of honesty and truthfulness.

Compassion

Providing service with empathy and sympathy for the suffering of others.

Service

Providing rapid, highly skilled response that meets the immediate needs of the customers while striving for continuous improvement within a safe work environment.

Mission

To prevent disastrous incidents from occurring and to minimize damage to life, property and the environment.

The EPFD is comprised of Three Major Divisions: Administration, Technical Services (Fire Prevention, Internal Affairs, Training and EMS) and Operations.

Administration Division

Fire Administration is responsible for budget development, payroll, accounts payable, purchasing and procurement, recruitment, developing and implementing policies and procedures, research and development, grant writing, interdepartmental relations, statistical analysis, developing job criteria and performance evaluations, public education and fire prevention programs. This division also establishes the departments' strategic plan, goals and objectives, creates, directs, and implements programs to meet those goals. Develops policies and procedures, research and develop grants, oversee

interdepartmental relations, provide statistical analysis, budget development, develop job criteria and performance measurements and filters information to the media.

Operations Division

The Operations Sections delivers Fire Suppression, Basic Life Support and Advanced Life Support Emergency Medical Services (EMS). The Operations Division consists of Three Fire stations. Three Fire Stations are located throughout the city, consolidated in to one Battalion to provide Fire Protection to the citizens. The three fire stations are equipped with three engines, one ladder truck, two advanced/basic life support rescue units, and a battalion command vehicle with 66 employees allocated. Employees assigned to this division are distributed on three shifts A, B, & C, working twenty-four 24 hours on duty and 48 hours off duty.

Technical Services, Emergency Medical Services Section

The Fire Department utilizes three Basic Life Support (BLS) Engines and two Rescue Units to provide Emergency Medical Services. EMS Services consist of seventy-four percent (80%) of all emergency calls. The Basic Life Support Engines and Rescues responded to 8,841 calls for emergency services this year.

Technical Services, Training Section

The Training Section is responsible for Emergency Medical Services (EMS) and Fire Rescue Training for shift personnel and recruits. One of the core responsibilities of this section is to provide a level of training equaling or exceeding the industry standard which will ensure that all citizens of East Point receive the highest level of care. This section is also responsible for teaching safety to all firefighters performing job duties in emergency situations. The training Section coordinates and networks with other local and state agencies to secure the latest and most experienced instructors to assist in the education of department personnel; thus further ensuring that firefighters comply with all state and national standards.

Technical Services, Fire Prevention/Code Enforcement Division

This Section oversees the Fire Prevention and Fire Investigation programs. Fire Prevention is responsible for annual business inspections, determining the cause and circumstances of fires and explosions, reviewing building, sites, detection, and suppression plans to ensure code compliance, reviewing fire lanes plans, and issuing certificates of occupancy to new businesses. Additionally, this Division also enforces the State of Georgia Codes, as amended by the City of East Point Municipal Code, in addition the International Code Council and National Fire Protection Association standards.

Technical Services, Internal Affairs Section

The Technical Services Officer has been assigned the responsibility to function as the Internal Affairs Officer. The Internal Affairs Officer ensures that employees of the East Point Fire Department are held to the highest level of professionalism and that our policies, practices, and procedures comply with city, state, and EEOC requirements.

Goals

- Conduct Annual Inspections and Pre Plans of all Identified High Risk Businesses and Industries in the City of East Point.
- Enhance Public Education, Life Safety and Risk Reduction through Community Programs.
- Provide a competitive compensation base to attract and retain the best employees.
- Encourage support staff to take additional classes and training to improve service delivery to citizens and enhance the Knowledge, Skills, and Abilities of fire personnel.
- Evaluate emergency operations and actively solicit citizen feedback to ensure the highest level of emergency services and customer service are being delivered consistently.
- Ensure all City Department Heads complete COOP/COG and Code RED annual training.
- Reduce number of fires annually
- Respond to all citizen requests promptly.
- Maintain emergency response times for Fire/EMS calls.

Measurement Description	FY18	FY19	FY20	FY21
	Actual	Actual	Projected	Projected
Demand Measures				
Perform Inspections 100% of High Risk East Point businesses (50 total business).	90%	100%	100%	100%
Provide a minimum of 12 programs annually for high-risk East Point residents (youth and elderly) through Community Programs	20	25	30	30
Apply for a minimum of \$50,000 in Grants Annually based on identified department needs.	\$131,000 applied	\$60,000	\$50,000	\$50,000
Workload Measures				
Exceed the ISO (Insurance Services Office) minimum of 228 Total Training hours for all personnel	240	240	250	250
Ensure a minimum of 50% of staff will take additional training classes annually to improve service delivery to citizens and enhance knowledge, skills, and abilities.	50%	50%	50%	55%
Attend and Present Material at a minimum of 50 Community Meetings Annually	66	90	100	100
Efficiency Measures				
Respond to all emergency incidents within 6 minutes 90% of the time	90%	90%	90%	90%
Reinforced Response on scene within 8 minutes 90% of the time	90%	90%	90%	90%
Train 100% of Department Heads on COOP/COG Annually	NA	90%	100%	100%
Fill 100% of Authorized Sworn Firefighter Positions Annually (75 positions total)	84%	87%	100%	100%
Effectiveness Measures				
Reduce the number of Structure Fires	30	42	40	40
Offer a minimum of 12 Fire Safety Education programs annually	15	20	20	20

Measurement Description	FY18	FY19	FY20	FY21
	Actual	Actual	Projected	Projected
Respond to all community/customer service requests within 24 hours	99%	99%	100%	100%
Schedule free home inspections, smoke and carbon monoxide detectors, car seats, within 2 days of request 100% of the time	100%	100%	100%	100%
Maintain a minimum 90% positive rating for customer service delivery	94%	94%	100%	100%

BUDGET SUMMARY				
Category Description	FY18	FY19	FY20	FY21
	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 6,156,625	\$ 7,505,496	\$ 6,959,291	\$ 8,446,758
Operating	\$ 356,083	\$ 433,662	\$ 372,844	\$ 419,206
Capital	\$ -	\$ -	\$ 130,379	\$ 85,505
Debt Service	\$ 158,078	\$ -		
TOTAL	\$ 6,670,786	\$ 7,939,158	\$ 7,462,514	\$ 8,951,469

MISSION & GOALS

The Mission of the Human Resources Department is to support the City by developing and implementing high quality, state-of-the-art personnel programs that will enhance the services provided to East Point citizens, visitors, and those who do business in the city.

GOAL

The Goal of the Human Resources Department is to create a service-oriented environment that focuses on employees, the city's most valuable assets. The Human Resources Department aligns its focus with the vision and strategic initiatives of the East Point Elected Officials by supporting fifteen (15) departments with a workforce of approximately five-hundred and ninety-five (595) employees. Employees are provided with: medical and other voluntary benefits, pensions, employee relations, current personnel policies and procedures, employee assistance programs, relevant job descriptions and access to a broad spectrum of local, state and federal policies to include the Americans with Disabilities Act (ADA), Fair Labor Standards Act (FLSA), Family Medical Leave Act (FMLA), Affordable Health Care Act (ACA) and the provisions of the Title VII of the Civil Rights Act of 1964, EEO regulations as amended and a safe workplace.

OBJECTIVES**To Recruit, Select and Retain Employees by:**

- Ensuring that job descriptions are updated continuously to meet the needs of changing service delivery demands and to maintain an online application management system through Neo Gov.
- Conduct general workshops on interviewing and recruitment best practices.
- Advertise vacancies in diverse publications including professional associations and trade journals.
- Conduct focus groups to receive input on employee benefit packages and other employee needs.
- Sponsor Employee Appreciation Events quarterly.

To Administer the Compensation and Classification Program by:

- Conducting periodic reviews of the labor market to ensure that the City of East Point's salaries are competitive.
- Monitoring pay compensation issues ensuring that employees are not working outside their classifications.

To Develop Training and Career Development by:

- Offering training each quarter.
- Creating a leadership development program to train aspiring supervisors.
- Conducting periodic (not less than twice per year) mandatory training programs to reduce the City's legal exposure.

- Conducting workshops on resume writing, interviewing techniques and career exploration and advancement.

To Administer Benefits by:

- Hosting monthly lunch and learn sessions on physical, mental, financial matters.
- Conducting audits of benefits to ensure that only eligible employees receive them.
- Updating benefit changes in a timely manner.

To Provide an Effective Risk Management Program by:

- Recognizing safe drivers with an annual awards program.
- Identifying repetitive injuries to reduce accidents.
- Conducting random drug screens and driver’s license checks.
- Staying abreast of Risk Management “Best Practices” and implementing those that are compatible to East Point.

FY 21 ISSUES

- Develop an online Records Retention Program to in accordance with Georgia Law.
- Standardize safety improvement programs for all employees with an emphasis on field personnel experiencing a high number of accidents.
- Review City’s Job Classification, Descriptions and Compensation levels.
- Target wellness initiatives to improve employee chronic illnesses.
- Create awareness surrounding disease prevention.
- Conduct more internal audits to ensure employee records are correct.
- Preserve deteriorating employee records.

Performance Measures				
Measurement Description	FY 18	FY19	FY20	FY21
	Actual	Actual	Projected	Projected
Demand Measures				
Time to Hire (days)	60	90	40	45
IOJ Return to Work (days)	10	5	5	5
Efficiency Measures				
	Actual		Goal	
Time to Hire	90		45 business days	
Turnover Rate	14.4%		10%	

BUDGET SUMMARY				
	FY18	FY19	FY20	FY21
Category Description	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 391,026	\$ 507,544	\$ 546,932	\$ 461,849
Operating	\$ 81,252	\$ 112,214	\$ 180,056	\$ 181,493
Capital	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 472,278	\$ 619,758	\$ 726,988	\$ 643,342

Vision:

Information Technology Services will be recognized as a high performing team providing innovative technology solutions and services to transform the City into an ideal place to live, work and play.

MISSION

To provide secure and reliable IT solutions in alignment with the city's strategic plan, while partnering with the public and private entities to enhance the quality of life and services in the City of East Point.

Core Values:

Our Core values drive and guide us toward delivering secure, reliable, and integrated technology solutions and services. As members of the IT team, we are driven by:

- Innovation
- Collaboration
- Integration
- Transparency
- Continuous Improvement

GOAL

The goal of the Information Technology Department is to provide the City with a state of the art information technology infrastructure, linking all City buildings, while delivering excellence in customer service. In support of this goal, the IT Department will demonstrate technical and operational excellence through innovation, collaboration, integration and a commitment to professionalism and continuous improvement. IT department will continue to partner with private and public entities to better understand changes in technology and adapt to deliver government services in an efficient and productive manner.

IT Department has aligned its portfolio of projects with focus areas as outlined in City's latest strategic plan. The purpose is to ensure IT department is working on projects that aligns with City's strategic goals and objectives.

High-Level Goals, Objectives and Projects:

Focus Areas	Objectives	Projects
<ul style="list-style-type: none"> <li data-bbox="142 443 375 548">• Safe & Sustainable Community <li data-bbox="142 737 444 842">• Innovative & High Performing Organization <li data-bbox="142 1136 402 1171">• Infrastructure 	<ol style="list-style-type: none"> <li data-bbox="500 443 898 617">1. Promote safety and transparency by employing modern information technology solutions. <li data-bbox="500 737 889 982">2. Modernizing the City’s operational and emergency response capabilities in order to serve our customers and citizens more efficiently. <li data-bbox="500 1102 898 1348">3. Upgrade systems, applications, and processes to enhance operational efficiencies and provide render outstanding customer service 	<ol style="list-style-type: none"> <li data-bbox="954 443 1479 562">1. Build a redundant datacenter at City Annex to serve as City’s Disaster Recovery facility. <li data-bbox="954 573 1419 646">2. Install cameras in the Court Department <li data-bbox="954 737 1487 888">3. Install and deploy Rubicon Software to optimizing routing of sanitation trucks and collecting infrastructure data. <li data-bbox="954 898 1458 972">4. Outfit Fire station #2 & #3 with WIFI <li data-bbox="954 1014 1247 1045">5. Digitize records <li data-bbox="954 1171 1516 1287">6. Build 3.2 miles of Fiber connecting city facilities and parks. Deploy WIFI and cameras. <li data-bbox="954 1329 1409 1360">7. Fleet Management System <li data-bbox="954 1444 1484 1560">8. Renovate Auditorium – Install WIFI, Access Control, Cameras, and Theater technologies. <li data-bbox="954 1602 1520 1875">9. GEO–Point: <ol style="list-style-type: none"> <li data-bbox="1073 1644 1520 1791">a. Developing a complete map and inventory of entire Electric and Water & Sewer lines. <li data-bbox="1073 1801 1500 1875">b. GIS integration with Fulton County and ERP System

		<ul style="list-style-type: none"> c. Streamline 911 Data Services d. Develop 3D and mobile mixed reality solutions for all users
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OBJECTIVES

1. Migrate Finance modules from H.T.E to a new ERP System
2. Implement an online Planning, Permitting, inspections, & Code Enforcement modules.
3. Outfit building inspectors with new tablet to provide flexibility of automating their tasks
4. Develop an enterprise ArcGIS Utility program that will enable use augmented reality to enhance productivity of such departments as Water & Sewer, Electric, Public Works and Police & Fire.
5. Continue to upgrade City’s new website and add new features for transparency and citizen’s engagement.

FY 21 ISSUES

- Enable such departments as Community Development, Economic Development and Code Enforcement to perform their core functions more efficiently with the implementation of a new ERP System.
- Upgrade ERP system to automate procurement process & work order, enhance transparency, enable better record keeping & auditing, and provide flexible user-friendly report generation tool set.
- Maintaining a fully staffed department to achieve the goal of being recognized as a high performance team that transform key government processes;

Measurement Description	FY18	FY19	FY20	FY21
	Actual	Actual	Actual	Projected
Demand Measures				
Users supported	588	607	613	630
PCs/Laptops	495	510	518	525
Servers (Hardware & Virtual) supported	67	70	73	78
Copiers, Printers supported	35	37	37	60
Workload Measures				
Helpdesk Requests by phone	8790	10207	12229	12560
Helpdesk Requests by email	5673	7640	8,450	9050
Number of Projects	15	23	17	25
Website view			955,422	980,000
Efficiency Measures				
Percentage of Requests Closed	93%	91%	90%	91%
Percentage of Projects Completed	94%	96%	96%	95%
Effectiveness Measures				
Request resolved within 1 business day	91%	90%	92%	93%
Request resolved within 3 business days	94%	95%	96%	96%
% Projects completed by due date	90%	91%	92%	93%

BUDGET SUMMARY				
Category Description	FY18	FY19	FY20	FY21
	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 669,986	\$ 754,484	\$ 687,997	\$ 827,579
Operating	\$ (1,155,455)	\$ (1,301,809)	\$ (1,104,755)	\$ (2,620,749)
Capital	\$ 206,160	\$ 570,025	\$ 98,840	\$ 1,793,170
TOTAL	\$ (279,309)	\$ 22,700	\$ (317,918)	\$ -

MISSION & GOALS

The mission of the City of East Point Municipal Court is to provide prompt & courteous service in an efficient professional manner while promoting justice fairly and impartially.

GOALS

1. Bring the court into the current age Large-scale upgrades are being asked which would include restrooms for employees, new computer scanners and much more.
2. Electronic Warrants – Again, as a court its pertinent to be able to utilize the most up to date equipment at all times. This has already begun to become a reality with the help of the P.D. and the Chief Judge.
3. Continue to focus on being more Customer Service Driven – Being able to assist customers efficiently and effectively while still maintaining the dignity and respect of the court.
4. Training, Training and more training continues to be of the utmost importance! We are continuing to improve efficiency and the flow of the court with getting customers in and out of court with their cases handled to avoid repeated returns. Also, to CONTINUE the down turn in customer complaints with regard to court processes. Customer satisfaction.
5. Recidivism.....as a court we want to try and make sure that all patrons of the court receive the help they need. Moving forward, there will be an effort to make sure that when parties leave the court that they are given any and all information needed pertaining to rehabilitation programs, and also look at different types of grant programs that could aid in the reduction of recidivism.

OBJECTIVES

1. Continued advancement of staff through training
2. Enhancement of web access to court proceedings
3. Continued progress to paperless court procedures
4. Evaluate grant opportunities for the reduction of recidivism and aiding the mentally infirm.

FY 20 Update

1. E-Ticketing is finally here! The training for officers and other court staff is scheduled to begin in the next few weeks and this will provide more efficiency in the way citations are received.

2. Remote Viewing is finally installed and up! What this feature will allow is for any judge to hear inmates without the inmates having to be pulled from their cells at all. This will increase safety measures here at the court, not only for employees and police staff, but for the general public as well.

3. New security cameras are also being installed in the coming weeks to replace an old system that has either become outdated or no longer works. This will ensure that the court employees as well as the Chief Judge and Solicitor remain safe while handling volatile cases and unpredictable patrons of the court.

Measurement Description	FY17	FY18	FY19	FY20	FY21
	Actual	Actual	Actual	Projected	Projected
Workload Measures					
# of jail citations cases	2044	1671	1409	1939	1620
# of traffic cases	5063	2537	3976	4265	3789
# of local ordinance cases	1053	767	1593	1028	1152
# of drug cases	106	153	71	119	82
# of DUI cases	57	35	44	61	46
# of Probated Cases	1868	1171	1128	1558	1309
# of Court Appointed Council Cases	408	1132	769	700	820

BUDGET SUMMARY				
Category Description	FY18	FY19	FY20	FY21
	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 636,528	\$ 824,831	\$ 736,693	\$ 708,391
Operating	\$ 118,341	\$ 110,620	\$ 123,200	\$ 134,685
Capital	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 754,869	\$ 935,451	\$ 859,893	\$ 843,076

MISSION & VISION

The City of East Point Parks and Recreation Department's mission is to embody what it means to be a healthy and playful community by developing a park system that is aesthetically and functionally appealing; and offering value driven programs to residents and surrounding communities.

GOAL

The goal of the Parks & Recreation Department is to promote a healthy community where all residents participate in a broad range of parks, recreation and cultural enrichment activities offered at various well-maintained public facilities. The department will accomplish this by completing capital improvements at its parks and the recreation facility. The goal of promoting a healthy community will also be accomplished by completing the "Model Mile" of the East Point PATH, increasing overall program participation by 10%, improving procedures, processes, and quality control. Lastly, by improving marketing and visibility.

OBJECTIVES

1. Complete East Point PATH Model Mile:
 - a. Complete construction of EP PATH "Model Mile"
2. Capital Improvements at Sumner Park:
 - a. Removal of invasive species; and
 - b. Address parking lot issues
3. Capital Improvements at Jefferson Park Recreation Center:
 - a. Improvements to Fitness areas
 - b. Roof repairs
4. Capital Improvements at Sykes Park:
 - a. Removal of trees and invasive species
 - b. Completion of mountain bike trails
5. Capital Improvements at River Park:
 - a. Renovations to park including pavilions and walkways
6. Capital Improvements at Colonial Hills Unity Park:
 - a. Replace shelter
 - b. Replace playground equipment
7. Increase overall program participation by 10%:
 - a. Continue to partner with local organizations;
 - b. Continue to host camps and events specific to the program; and
 - c. Improve social media presence
8. Review Edit and add Standard Operating Procedures and processes
9. Implement improved quality control of equipment

Measurement Description	FY18	FY19	FY20	FY21
	Actual	Actual	Projected	Projected
Complete 100% of capital projects	90%	90%	90%	90%
Increase overall youth program participation by 10%	100%	100%	100%	100%
Increase facility reservations by 10%	100%	100%	100%	100%

BUDGET SUMMARY				
Category Description	FY18	FY19	FY20	FY21
	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 929,131	\$ 1,172,774	\$ 1,172,774	\$ 950,712
Operating	\$ 335,635	\$ 325,230	\$ 325,230	\$ 483,775
Capital	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,264,766	\$ 1,498,004	\$ 1,498,004	\$ 1,434,487

VISION

The Planning Division seeks to be a progressive division of the Department of Planning & Community Development. This division balanced policies and regulations to create sustainable development and communities within the City of East Point for current and future citizens.

MISSION

The mission of the Planning and Community Development department is to guide land development, support quality economic development and promote healthy, sustainable and equitable developed communities.

We are committed to providing courteous and consistent customer service coupled with the highest public standards for health, safety, livability, and general welfare of the City of East Point community. We aim to deliver sound planning, zoning, permit and licensing, inspection services that are fair, efficient, effective, innovative and cooperative with residents, businesses, and neighboring jurisdictions.

The Planning and Community Development department is passionate about the progress of the City of East Point and we pride ourselves with being the community's "*Concierge of the Built Environment*." Our customers communicate their goals, it is our job to assist in achieving them. We will uphold the highest quality customer service and equitable standards while aiming to protect the health, safety, and welfare of the community.

1. Continue commitment to efficient customer service delivery;
2. Continue to inform the community (at large) of planning tools, techniques and processes;
3. Maintain the website as a user-friendly and efficient information tool;
4. Continue cross training of personnel;
5. Enhance the Department's library to remain abreast of current topics;
6. Support continuing education and training for staff;
7. Support continuing education and training for Planning & Zoning Commissioners.

OBJECTIVES

1. Provide accurate and reliable information to customers in a timely manner
2. Continuously update website, forms and applications available in office
3. Operations continue in the absence of personnel
4. Present new and innovative tools that can be implemented in East Point
5. Conduct two (2) *Planning 101* informational meetings for the public

FY 21 KEY FOCUS AREAS

- Finalization of Department Reorganization: Cross Training, revised job descriptions, update position functions to address and respond to current customer service delivery needs.
- Finalization of transition from paper/manual permit, licensing, planning, zoning and inspections processing to On-line/web-based Permitting, Plan Review and cashiering processing. BS+A Go Live Scheduled for AUGUST 2020.
- Continue Digital storage for approved, zoning, business licensing, permits and plans.
- Transitioned cashiering procedures and revenue tracking processes to Finance Department – Customer Care Office.
- Continue Think-Tank Approach to providing and testing innovative technology advancements for community, staff, department operations and Planning Commissioners and City Council (Improve website, staff analysis and digital presentations, user friendly GIS mapping, digital front counter sig-in's)
- Customer Service Campaign: Provide extensive customer service training and departmental functioning cross training.
- Initiate and follow through pertinent processes to provide an innovative and modern “Revised Zoning Ordinance” to capture and support current trends, economic goals and inclusive demographic needs.
- Initiate Audit on City Addressing processes and methods and data.
- Initiate Audit Process and procedure: Department website, Department Applications and Administrative Guidelines, Implement FAO's informational guides.
- Update Comprehensive Plan to include Equitable Development and Healthy Community elements.
- Incorporate and Implement Council approved Resolution to commit to advancing an integrated approach to improving health, equitable development and social equity policies and programs for the city.
- Implement Stream-lined permitting process through enhanced user-friendly web-based ERP BS+A permit tracking module.

Planning & Community Development

- Coordinate High Level Triage style pre-meetings for technical plan review team to provide cutting-edge coordinated feedback to the development community and citizens of East Point on the spot.
- Revise Internal Review Processes
- Implement Permit Study Recommendations: An Analysis of the Development Review and Permitting Process was conducted and completed in June of 2017
- Research Electronic Mobile Services
- Continue Internal Governmental Coordination: Initiate a Business Process Improvement and coordination with Customer Care Department
- Research city grant opportunities for the elderly and home insecure community.

Measurement Description	FY17	FY18	FY19	FY20	FY21
	Actual	Actual	Actual	Projected	Projected
Demand Measures					
Processed Totals					
1. Applications Zoning	48	205	158	200	1,400
2. Applications Permits	1,664	4,546	4,776	5,000	5,500
3. Inspections	8,786	11,652	9,687	13,000	14,000
4. Business License	1,563	1,399	2,020	2,000	2,500
Total Revenue	\$1,107,617	\$1,121,756	\$1,866,977	\$2,000,000	2,500,000
Zoning, Permitting, Inspections & Licensing occur annually	12,061	12,477	13,301	20,200	23,400
1. Zoning (90-days)	YES	YES	YES	YES	YES
2. Permitting (2-weeks)	2 – WEEKS	2 –WEEKS	2 –WEEKS	2 –WEEKS	2 - WEEKS
3. Inspections (72 hrs)	YES	YES	YES	YES	YES
4. Business License (5-day)	YES	YES	YES	YES	YES

BUDGET SUMMARY				
Category Description	FY18	FY19	FY20	FY21
Expenditure Category	Actual	Actual	Amended	Adopted
Personal Services	\$ 940,881	\$ 1,087,838	\$ 1,084,525	\$ 1,383,863
Operating	\$ 43,786	\$ 223,506	\$ 26,107	\$ 218,306
Capital	\$ -	\$ -		\$ -
Debt Service	\$ 32,291	\$ 32,291	\$ 32,291	\$ 32,291
TOTAL	\$ 1,016,958	\$ 1,343,635	\$ 1,142,923	\$ 1,634,460

MISSION

We Engage the Community – We Solve Problems

GOAL

To attract and retain qualified and experience officers, through added compensation for academic qualification and certifications. To reduce crime in an ethical and cost effective manner by providing a safe and secure environment for the community and police staff while promoting excellence in the delivery of police services. This will be accomplished by reducing crime by 5% in the most cost effective manner; maximizing the delivery of customer service to enhance quality of life; and advancing the professional development of police department personnel.

OBJECTIVES

1. Deploy patrol and investigative personnel based on an analysis of crime patterns and trends to reduce the occurrence of criminal activity;
2. Increase police visibility to deter illegal activities in high crime areas by utilizing administrative patrol assignments;
3. Employ a proactive approach to crime prevention and reduction through professional reporting, skilled investigation, apprehension, and aggressive prosecution of offenders;
4. Investigators will contact victims within 48 hours of receiving crime reports to provide exceptional customer service that contributes to a better quality of life;
5. To provide callers and visitors with prompt, courteous, and competent service to avoid and / or reduce complaints; and
6. Enhance the professional development of personnel by facilitating requests to attend general, specialized, and advanced training that will increase the effectiveness and efficiency of the police department.

FY21 ISSUES

- In-Car Cameras and Body Worn Cameras have been procured and issued to aid in the transparency of the police department while also protecting citizens and police officers.
- Aging police vehicles will be addressed and a need for a citywide program that allows for new vehicles to be purchased on a routine basis.

BUDGET SUMMARY				
Category Description	FY18	FY19	FY20	FY21
	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 9,491,089	\$ 11,773,658	\$ 11,609,623	\$ 13,099,333
Operating	\$ 465,031	\$ 1,386,460	\$ 1,341,340	\$ 454,933
Capital	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 9,956,120	\$ 13,160,118	\$ 12,950,963	\$ 13,554,266

MISSION

The mission of Code Enforcement is to provide a clean, safe, and beautiful City for all to enjoy.

GOAL

The goal of Code Enforcement is to monitor the city of compliance to city rules and ordinances; maximize the delivery of customer service to contribute a high quality of life; and advance professional development of Code Enforcement personnel. This will be accomplished by training personnel to obtain G.A.C.E levels 1, 2 and 3 certifications and training; actively executing the improvement of properties from the designated “50 worst properties list”; and fully staff the department to ensure efficiency in the city.

OBJECTIVES

1. Identify areas that contribute to crime (i.e. dilapidated houses, overgrown lots, and abandoned automobiles) and enforce the appropriate city code to aid in a 5% reduction in crime;
2. Report to the Field Operations Division criminal activity observed while conducting inspections to aid in the 5% crime reduction;
3. Respond to inquiries and complaints within 48 hours of receipt to provide excellent customer service that improves the quality of life for all citizens;
4. Increase positive interaction with property and business owners to encourage an environment conducive to voluntary compliance;
5. Conduct four (4) public safety blitzes focusing on each Ward (A B C and D) with the assistance of the fire department; and
6. Participation in the Citizen Police Academy criteria to educate the public with enforcement and restrictions involved with Code Enforcement issues.

FY 21 ISSUES

- Monitoring vacant and abandon properties to avoid squatting; and
- Continue to monitor our 50 worst properties for compliance

BUDGET SUMMARY				
Category Description	FY18	FY19	FY20	FY21
Expenditure Category	Actual	Actual	Amended	Adopted
Personal Services	\$ 259,857	\$ 401,083	\$ 335,438	\$ 528,481
Operating	\$ 1,656	\$ 1,000	\$ 1,000	\$ 1,200
TOTAL	\$ 261,513	\$ 402,083	\$ 336,438	\$ 529,681

MISSION

The mission of the City of East Point 911 Communications Center is to provide optimum quality emergency dispatch service to the citizens of East Point in the most cost effective manner.

GOALS

1. Assist the Police Department in the reduction of crime by 5%
2. Enhance professionalism of Communications personnel
3. Improve delivery of customer service

OBJECTIVES

1. To provide high quality, efficient and cost effective communications support for the operations and administrative functions of the Police Department, which will aid in the reduction of crime by 5% by the end of the fiscal year.
2. To provide callers with prompt, courteous, and competent service, which will enhance the quality of life in the City of East Point.
3. To facilitate the development of highly trained, proficient personnel by ensuring Communications personnel attend training specific to Communications and dispatch functions. This will allow for continuous improvement of service delivery and steadfast quality customer service.
4. To constantly identify ways to enhance the quality of services delivered to citizens by E-911 Communications personnel.

BUDGET SUMMARY				
	FY18	FY19	FY20	FY21
Category Description	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 838,194	\$ 931,785	\$ 961,427	\$ 1,134,818
Operating	\$ 343,611	\$ 191,801	\$ 471,752	\$ 522,042
Capital	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,181,805	\$ 1,123,586	\$ 1,433,179	\$ 1,656,860

MISSION

The mission of the City of East Point Municipal Jail is to ensure that the jail is operated in a safe, secure, humane, and legal manner.

GOAL

The goal of the jail division is to maintain effective security and control of the inmates; to improve jail operation; to provide training for jail staff; and to improve delivery of customer service.

OBJECTIVES

1. To ensure that the Municipal Jail is in compliance with state guidelines pertaining to jail operations;
2. To inspect the Municipal Jail and review incident reports, inmate grievances, disciplinary actions, and related operational reports to identify problem areas on an annual basis; and
3. To facilitate the development of highly trained, proficient personnel by having jailers attend courses specific to jail operations. This will allow for continuous improvement of the service delivery and steadfast quality customer service.

FY 21 ISSUES

- We are currently housing inmates for the City of Fairburn, City of Hapeville, City of College Park, City of South Fulton and in discussion with City of Union City to house their inmates as well.
- This has significantly increased the amount of budgeted monies for Operating Supplies and for Inmate per week food purchases.

BUDGET SUMMARY				
	FY18	FY19	FY20	FY21
Category Description	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 1,029,383	\$ 1,208,992	\$ 1,108,844	\$ 1,368,389
Operating	\$ 111,725	\$ 220,630	\$ 258,100	\$ 241,100
TOTAL	\$ 1,141,108	\$ 1,429,622	\$ 1,366,944	\$ 1,609,489

MISSION

This office will utilize current technology to enhance services and improve the reach by those services throughout the city. We will operate efficiently to deliver the highest quality services at the lowest possible cost to the taxpayers of East Point.

GOAL

To exceed previous expectations by ensuring the highest level of service possible using technology, tools and services to assist our taxpayers in transacting business with our office.

OBJECTIVES

1. To increase the previous years' collection percentage;
2. Improve taxpayer perception of customer service in the Tax Division;
3. Continue search for full service Tax Sale company
4. Conduct informative meetings with taxpayers, HOA's and businesses
5. Gain an additional employee to reach objectives 1 and 2

FY21 ISSUES

- Lack of personnel to become a fully functional Property Tax Division;
- Inadequate property/people tracing programs in place;
- Properties sold or transferred not adequately updated;
- Vacant properties, foreclosures and unemployment affecting tax revenues
- Lack of a dedicated call center to answer questions so that staff can dedicate our time to increased collections

Measurement Description	FY18	FY19	FY20	FY21
	Actual	Actual	Projected	Projected
Efficiency Measures	Property Taxes	Property Taxes	Property Taxes	Property Taxes
Billed	\$13,654,979	\$14,399,387	14,345,316	15,062,582
Collected	94%	88%	98%	96%

BUDGET SUMMARY				
Category Description	FY18	FY19	FY20	FY21
	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 151,199	\$ 153,869	\$ 172,168	\$ 203,217
Operating	\$ 18,513	\$ 51,725	\$ 28,909	\$ 40,300
TOTAL	\$ 169,712	\$ 205,594	\$ 201,077	\$ 243,517

DEPARTMENT OF PUBLIC WORKS

MISSION

The Mission of the Public Works Department is to provide quality essential services to the citizens of East Point in a prompt, courteous, safe, efficient and cost-effective manner with the goal of providing a quality of life in our neighborhoods and the City. Public Works, through its dedicated employees, strives to plan, design, build, maintain and operate public infrastructure in a manner that respects the environment and the ability of government to adequately preserve these assets for succeeding generations.

ADMINISTRATIVE Division

Administration Division mission is to develop a dedicated department to effectively and efficiently provide a quality service to the City of East Point.

1. Increase the quality of work force productivity;
2. Increase the development of new and innovative technology;
3. Increase development with the department managers and supervisors;
4. Improve on customer service.

BUILDINGS & GROUNDS Division

The Mission of the Buildings and Grounds Department is to provide quality essential services to the citizens of East Point in a prompt, courteous, safe, efficient and cost-effective manner with the goal of providing a quality of life in our neighborhoods and the City. Employees of building maintenance strives to provide quality building maintenance services to the City building, staff and to the community. Our aim is to meet those needs by maintaining buildings, systems, and clean facilities in a manner that provides a safe and comfortable environment which is conducive to a positive work experience.

Our methods of assessment include regular on-site inspections of our facilities, maintaining regular dialog with relevant staff groups and vender to ensure standards are being met and/or improvements are communicated to guarantee efficient correction.

Objectives

1. Program Objective(s) to perform preventive maintenance procedures on building mechanical equipment on a scheduled basis.
 - A. Routine HVAC Maintenance and Inspections
 - B. City owned building quarterly ADA inspections
 - C. Routine Filter and Lubrication of mechanical systems
 - D. Annual building structure inspections

Performance indicators and Measures

Measurement Description Work Order / Demand Measure	FY19	FY20	FY21
	Actual	Projected	Target
Demand Measures			
Scheduled 60.7 miles 6month ROW Mowing Of City R/W (measured in miles)	122 miles	121 miles	121mil
Efficiency Measures	100%	100%	100%
Workload Measures			
Scheduled Drainage Ditch Maintenance (measured in miles, MS4 required 20% annually of 12miles)	2.4	3.0	5.4
Efficiency Measures	20%	25%	45%
Workload Measures			
Work Order Service Request (moving furniture, litter patrol and various laboring request)	120	100	100
Efficiency Measures: Completed W/O	100%	100%	100%
Workload Measures			
Leaf Vacuum Collection (6-month program measured in tons)	950	925	1000
Efficiency Measures	100%	100%	100%

BUDGET SUMMARY				
Category Description	FY18	FY19	FY20	FY21
	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 789,070	\$ 1,119,268	\$ 980,820	\$ 1,189,173
Operating	\$ 489,151	\$ 542,430	\$ 583,100	\$ 450,473
TOTAL	\$ 1,278,221	\$ 1,661,698	\$ 1,563,920	\$ 1,639,646

Fleet Division

The mission of the Fleet Operations Division (FOD) is to provide safe, dependable operating vehicles and heavy-duty equipment. The goal is to consistently provide an outstanding service to our internal and external customers, while providing professional and excellent services in a cost-effective manner.

Objectives

The Fleet Division's program objective is to complete ninety-five percent (90%) or better of the work generated within the FY21 budget year:

- a. Continue to create a new culture within the fleet division of providing excellence first to our customers; and
- b. Create cost cutting methods for each vehicle and maintain a preventative maintenance schedule for optimal repair to prevent downtime;
- c. Optimizing the use of the newly installed Fuel Management System
- d. Minimize outsourcing of repairs to save the City money;
- e. Effective scheduling to prevent minor breakdowns.

Performance indicator(s)

1. The completion of generated work orders (outstanding vs. completed):
 - a. Document inspection and maintenance procedures
 - b. Update inventory and inspection reports
 - c. Update productivity and performance reporting
 - d. Improve working order tracking
 - e. Application of work order tracking for backlog reduction and preventive maintenance strategies.
 - f. Improve knowledge pertaining to current technology to be an effective employee

Performance Measures

Measurement Description	FY19	FY20	FY21
	Actual	Projected	Target
Routine Maintenance			
PM Maintenance / General Repairs (3) month	1120	1400	1700
Workload Measures			
Vehicle in City Fleet 350 vehicles	80%	100%	100%
Efficiency Measures			
# Repairs outsourced	45%	30%	25%
Effectiveness Measures			
% Completed Vehicle Repairs	70%	100%	95%

BUDGET SUMMARY				
Category Description	FY18	FY19	FY20	FY21
	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 593,695	\$ 636,728	\$ 614,647	\$ 660,674
Operating	\$ (593,695)	\$ (636,728)	\$ (614,647)	\$ (715,674)
Capital	\$ -		\$ -	\$ 55,000
Depreciation	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

Roads & Drainage Division

The mission and goal of the Roads & Drainage Division is to continue to perform the highest level of comprehensive maintenance, repairs and emergency response task within the city roadways and right of ways. The mission is to maintain and improve roadways, sidewalks and storm water drainage system. Meeting the projection of the mission the Roads & Drainage division will meet the set goals which will enhance the citizens of East point with an environment that meet federal environmental standards, improved roadways and safer community to travel through. This will be performed in accordance with established performance standards and the level of required service.

Objectives:

Roads and Drainage's program objective is to complete eighty five percent (85%) or better of the work orders generated within the FY19 budget year. The maintenance and repairs will be within the City's right of ways and roadways to meet the highest level of service:

- Continue to complete work order information as paperless as possible.
- Continue to distribute man hours as needed to multi task within the division.
- Continue to strive to reduce staff overtime.

Performance indicator(s):

1. The completion of generated work orders (outstanding vs. completed):
 - a. Document inspection and maintenance procedures;
 - b. Update inventory and inspection reports;
 - c. Improve working order tracking;
 - d. Utilization of the GUI work order system to track labor, material, equipment and daily work order backlogs
 - e. Implementation of work order backlog reduction and preventive maintenance strategies.
 - f. Increase GIS training, accessibility and utilization within each of the operation centers.
 - g. Perform needs assessments to better define and prioritize funding needs and requirements
2. Completing performance goals by utilizing the following:
 - a. Service distribution and production schedule;
 - b. Maintenance priority scheduling;
 - c. Material and equipment inventory tracking; and
 - d. Routine safety and equipment operation training.

Performance Measures

Measurement Description Demand Measures (Performance measures are based on the actual completed work).	FY19	FY20	FY21
	Actual	Projected	Target
Pothole Repair	145	90	80
Cross Drain Cleaning (Jet Cleaning, linear foot)	78	100	100
Street Sign Replacement (1800 estimated signs)	1170	1200	1200
Effectiveness Measures Work Orders Completed			
Pothole Repair	100%	100%	100%
Cross Drain Cleaning (Jet Cleaning)	100%	100%	100%
Street Sign Replacement	65%	100%	100%

BUDGET SUMMARY				
Category Description	FY18	FY19	FY20	FY21
	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 486,259	\$ 601,728	\$ 632,823	\$ 855,134
Operating	\$ 520,559	\$ 562,604	\$ 326,600	\$ 305,156
Capital	\$ 11,564	\$ -	\$ 393,691	\$ -
Debt Service	\$ -	\$ -		
TOTAL	\$ 1,018,382	\$ 1,164,332		\$ 1,160,290

Transportation Division

The mission of the Transportation Division is to improve the City's driving, transit, walking, and biking facilities as to promote traffic flow, commerce, and economic development, thereby improving the quality of life for residents.

1. Increase the quality of pavement and sidewalks throughout the city;
2. Provide a more efficient transportation system for motorists and pedestrians; and
3. Coordinate with the Atlanta Regional Commission (ARC), Fulton County and Georgia Department of Transportation (GDOT) in the development and management of federally state and locally funded projects.

Objectives

Transportation's program objective is to begin design or construction of one-hundred percent (100%) of the projects approved for the Transportation Division in the FY17 budget year. Complete specific objectives as follows:

- a. Increase the City's Pavement Condition Index by utilizing recommendations from the Pavement Management Program;
- b. Implement recommendations from the South Fulton Comprehensive Transportation Plan;
- c. Maintain the City's Local Administered Project (LAP) Certification from the Georgia Department of Transportation (GDOT);
- d. Maintain participation in the GDOT Local Maintenance and Improvement Grant (LMIG) and utilize LMIG funds to improve the City's sidewalks and roadways; and
- e. Move all federally funded project towards construction

Performance indicator(s)

- a. Begin coordinating with contracts and procurement early in the budget year, to meet solicitation requirements on the release of RFP and ITBs;
- b. Develop and on-call engineering system to provide a more efficient and effective engineering consultant service when required

Measurement Description Demand Measures	FY19	FY20	FY21
	Actual	Target	Target
New Sidewalk Installation	4.1 mi	5 mi	5 mi
Roadway paving	8 mi.	10 mi	10 mi
Roadway Striping	2.5 mi.	15 mi.	15 mi
Workload Measures			
Utility Cut Permits	74	80	80
Efficiency Measures	100%	100%	100%

BUDGET SUMMARY				
Category Description	FY18	FY19	FY20	FY21
	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 228,018	\$ 135,980	\$ 235,277	\$ 147,160
Operating	\$ 28,789	\$ 119,302	\$ 120,900	\$ 105,900
Capital	\$ -	\$ -		\$ 50,000
TOTAL	\$ 256,807	\$ 255,282		\$ 303,060

MISSION & GOALS

The Public Art Program Department is a part of the East Point Art Initiative. The arts are integral to the fabric of the City of East Point. The arts are a part of our vibrant downtown, creating inclusive community gathering places, revitalizing and creating identity for our neighborhoods, providing creative opportunities for our youth, strengthening our economy, and enriching the lives of our residents.

OBJECTIVES

- To align with national public art practices, standards, and procedures.
- To beautify and activate public spaces throughout the City.
- To contribute to the economic and social success of new development in the City.

FY 2021 ISSUES

- Identify and install art in spaces to improve quality of life and spur economic growth.
- Identify artists to partner and/or collaborate with the City.
- Form partnerships with local arts organizations and schools.

Measurement Description	FY20	FY21
	Actual	Projected
National Dance Week Showcase	NA	1
Chamber Music At “The Point” Concerts	NA	3
East Point Employee Art Showcase	NA	1
Arts Film Screenings	NA	2
Neighborhood Pride Crosswalk Painting	NA	1

BUDGET SUMMARY				
Category Description	FY18	FY19	FY20	FY21
	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	NA	NA	NA	\$ 53,000
Operating	NA	NA	NA	\$ 11,875
				\$ -
TOTAL	NA	NA	NA	\$ 64,875

The City of East Point Power Department is charged with providing power to the Residential and Commercial Customers of the City. The department when fully staffed consists of thirty-seven employees including an Electric Director and Assistant Director.

MISSION

East Point Power is proud to be a customer focused, city owned utility providing reliable, safe, environmentally friendly electric services to our citizens, businesses, and commercial customers. East Point Power strives to provide electricity in a safe, reliable, and cost-effective manner.

GOALS

Our goals for this budget year include the following: to replace all streetlights in the city to LED street lights; replace mechanical meters for the new AMI system; to install a new SCADA System; upgrade Voltage Regulators in all substations; replace aging three phase reclosers on primary system; to conduct a preliminary electric system study; GPS/GIS data inventory.

OBJECTIVES

1. Safety: Perform regular inspections on all vehicles and employee protective devices to minimize accidents and promote a safe working environment;
2. Wood Pole Inspections: In its effort to reduce risk from accidents, East Point Power will inspect the Electrical Substations and its circuits in FY 2021;
3. New Electrical Infrastructure: New electrical infrastructure and capacitors will be installed to reduce line loss.

FY 21 ISSUES

- Wood Pole inspections and replacements;
- Retention of qualified and competent Line Workers and employees at retirement age;

Measurement Description	FY18	FY19	FY20	FY21
	Actual	Actual	Target	Target
Demand Measures				
Provide a reliable source of power to the residents of East Point.	95%	96%	97%	97%
Reduce paper usage by increasing laptop use.	30%	28%	27%	27%
Patrol 58% of all Street/Security Lights.	55%	58%	59%	59%
Patrol all Electrical substation circuits.	100%	100%	100%	100%
Efficiency Measures				
Realize a 10-20% savings in material through ECG Joint Purchasing Membership.	10-20%	10-20%	10-20%	10-20%
Respond to all after hours outage calls within 60 minutes	100%	100%	100%	100%

BUDGET SUMMARY				
Category Description	FY18	FY19	FY20	FY21
	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 2,986,341	\$ 2,930,607	\$ 2,625,933	\$ 3,088,862
Operating	\$ 43,400,061	\$ 37,224,638	\$ 44,375,536	\$ 40,876,258
Capital	\$ 247,567	\$ 108,063	\$ 3,628,500	\$ 3,245,000
Depreciation	\$ 598,570	\$ 531,209	\$ -	\$ -
Debt Service	\$ 37,957	\$ 42,400	\$ -	\$ -
TOTAL	\$ 47,270,496	\$ 40,836,917	\$ 50,629,969	\$ 47,210,120

MISSION

It is the mission of the City of East Point Solid Waste Department to collect solid waste from our customers in a safe and effective manner and to protect the environment and keep the City of East Point Beautiful.

GOALS

The goals of the Solid Waste Department are as follows:

- To provide timely collection services to the citizens of East Point.
- To identify operational issues that could prevent the timeliness of collection services and take steps to correct these issues.
- To respond in a timely fashion to any concerns or questions raised by citizens and resolve these concerns or questions quickly and courteously.

OBJECTIVES

The objectives of the Solid Waste Department are as follows:

- To operate all vehicles and equipment in a safe manner, so as to minimize the possibility of accidents and/or injury to employees and citizens, protect the environment and preserve City equipment and citizen property.
- To manage the fiscal resources that have been provided to the Department in the most efficient manner possible.
- To cooperate with and provide information to other city departments, senior management and the City Council.

FY 2021 ISSUES

- Reduce the number of Commercial Hauler down to one
- Explore Residential Recycling at no cost to the City.
- Explore implementation of automated yard Waste Collection System.

FY2020-2021 Division Performance Measures

Measurement Description	FY 18	FY 19	FY20	FY21
	Actual	Actual	Target	Target
Demand Measures				
Verify that all employees are present using daily report-make appropriate reassignments	260	260	260	260
Workload Measures				
Conduct daily equipment and vehicle inspection	260 inspections	260	260	260
Efficiency Measures				
Number of customer complaints	250	300	170	170
Effectiveness Measures				
Conduct safety inspections of equipment	12	12	24	36

BUDGET SUMMARY				
Category Description	FY18	FY19	FY20	FY21
	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 1,338,436	\$ 1,358,390	\$ 1,488,962	\$ 1,833,161
Operating	\$ 3,475,325	\$ 2,363,362	\$ 3,806,891	\$ 3,762,651
Capital	\$ 36,938	\$ 48,140	\$ -	\$ 125,000
Depreciation	\$ 113,502	\$ -	\$ -	\$ -
Debt Service	\$ 35,575	\$ 82,443	\$ 202,666	\$ 246,366
TOTAL	\$ 4,999,776	\$ 3,852,335	\$ 5,498,519	\$ 5,967,178

MISSION

It is the mission of the Storm Water Division to protect and enhance the quality of life of all the citizens in the City of East Point. Provide for the collection, and conveyance of Storm Water runoff and Flood Management service in accordance with all federal, state and local regulations in the safest, most efficient, and cost effective manner possible.

GOALS

The goals of the Storm Water Division are to treat our customers, the citizens of East Point respectfully and proactively address their concerns by providing the services necessary to meet their needs in the most efficient manner possible; to build, operate, and maintain a quality infrastructure that promotes and protects the public health, safety, and welfare by efficiently collecting, and conveying storm water runoff; to develop, promote, and enforce sound engineering design and construction practices within the City that promote and encourage "No Adverse Impact"; to protect and nurture the environment by enhancing the water quality in the City and surrounding area through the use of innovative practices and standards and to meet and/or exceed all federal, state, and local regulations and water quality standards.

OBJECTIVES

1. Manage the proposed Storm Water Utility Program;
2. Meet the Federal and State Compliance of the NPDES Phase 1 MS4 requirements;
3. Oversee the City Ordinance for Floodplain/Post Development Storm Water;
4. Mitigate repetitive loss properties;
5. Acquire and relocate flood prone structures;
6. Protect and restore open space;
7. City-wide Floodplain Home Ranking & Evaluation;
8. Implement a Rip-Rap Program; and
9. Comply with Federal requirements to keep our ranking of seventh (7th) in the Community Ranking System

FY 21 ISSUES

- Continue to develop an Inventory of the City's storm water infrastructure to address compliance requirements to identify illicit discharges and asset management; and
- Green Infrastructure / Retrofit program is needed to comply with MS4 Permit

Measurement Description	FY17	FY18	FY19	FY20	FY21
	Actual	Actual	Projected	Projected	Projected
Demand Measures					
Federal and State Compliance (NPDES, MS4, Floodplain, etc.)	100%	100%	100%	100%	100%
Storm water Facility Site Inspections for MS4	100%	100%	100%	100%	100%
Illicit Discharge and Illegal Connection Screening	100%	100%	100%	100%	100%
Water Quality Sampling and Monitoring for MS4	100%	100%	100%	100%	100%
Industrial Site Inspections	100%	100%	100%	100%	100%
Two hundred forty-six (246) Highly Visible Pollutant Source Inspections.	100%	100%	100%	100%	100%
Inspections of LDP sites	100%	100%	100%	100%	100%
Re-inspections of LDP sites	100%	100%	100%	100%	100%
LDP & Concept Review	100%	100%	100%	100%	100%
Floodplain Review	100%	100%	100%	100%	100%
Elevation Certificates (750) properties	100%	100%	100%	100%	100%
Outfall Inspection and Screening	100%	100%	100%	100%	100%
MS4 Compliance Reporting	100%	100%	100%	100%	100%
CRS Compliance Requirements	100%	100%	100%	100%	100%
Regulatory Compliance Advisory Meetings	100%	100%	100%	100%	100%
Workload Measures					
Inspections of LDP sites	100%	100%	100%	100%	100%
Elevation Certificates (750) properties	100%	100%	100%	100%	100%
Outfall Inspection and Screening	20%	20%	20%	20%	20%
MS4 Compliance Reporting	100%	100%	100%	100%	100%

BUDGET SUMMARY				
Category Description	FY18	FY19	FY20	FY21
	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 567,798	\$ 348,458	\$ 414,332	\$ 430,041
Operating	\$ 634,631	\$ 597,341	\$ 1,061,454	\$ 1,005,531
Capital	\$ 653,562	\$ 116,936	\$ -	\$ 1,090,000
Depreciation	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 235,853	\$ 10,871	\$ 235,854	\$ 235,854
TOTAL	\$ 2,091,844	\$ 1,073,606	\$ 1,711,640	\$ 2,761,426

MISSION

The Water and Sewer Department mission is to provide progressive, administrative oversight and management of City’s resources, external funding, procurement and budget matters necessary to insure the goals, objective and operations strategies for the City of East Point’s Water Resources are successfully implemented am on target to meet the needs of those we serve.

GOALS

Over the next several years the Water & Sewer Department envisions a program that meets the needs of an aging system and provides the product and services to those we serve. The challenge will be met with a renewed commitment to improve and expand operations and maintenance and C.I.P services through comprehensive strategic planning and implementation designed to meet fully funded short-term and long-term goals.

OBJECTIVES

1. To improve productivity by providing oversight and management of personnel finance, procurement and budget matters necessary to ensure goals, objectives and strategies are successfully implemented and on target;
2. To provide code compliance and enforcement of City Ordinances;
3. Review and update City of East Point standards to incorporate the latest construction standards and specifications;
4. Implement service distribution and production schedule;
5. Develop productivity analysis and performance reporting;
6. Replace degraded sewer and water line;

**FY21 Department Performance Measures
Water & Sewer (4331) Sewer Line Maintenance Division**

Performance Measures				
Measurement Description	FY18	FY19	FY20	FY21
	Actual	Projected	Projected	Projected
Demand Measures				
Linear ft. mains/service line installation/repair	1575 Lin. Ft	1500 Lin. Ft	1525 Lin. FT	1525 Lin. FT
Linear Ft. (ML) Cleaned/Per Month	5500 Lin. Ft	5500 Lin. Ft	5050 Lin. FT	5050 Lin. FT
Linear Ft. CCTV/Per Month	1530 Lin. Ft	1575 Lin. Ft	1650 Lin. Ft	1650 Lin. Ft

Sewer Taps/Service Lines Installed per month	35	45	50	50
Workload Measures				
Linear ft. mains/service line installation/repair	1500 Lin. Ft	1500 Lin. Ft	1575 Lin. Ft	1575 Lin. Ft
Linear Ft. (ML) Cleaned/Per Month	5000 Lin. Ft	5000 Lin. Ft	5020 Lin. Ft	5020 Lin. Ft
Linear Ft. CCTV/Per Month	1500 Lin. Ft	1575 Lin. Ft	1650 Lin. Ft	1650 Lin. Ft
Sewer Taps/Service Lines Installed per month	30	45	50	50
Efficiency Measures				
Emergency Service 24 hours mobilization time 2 hours	100%	100%	100%	100%

**FY21 Department Performance Measures
Water & Sewer (4440) Water Line Maintenance Division**

Performance Measures				
Measurement Description	FY18	FY19	FY20	FY21
	Actual	Projected	Projected	Projected
Demand Measures				
Linear ft. mains/service line installation/repair New Water Line Replacement	1500 Lin. Ft	1500 Lin. Ft	3000 Lin. Ft	3000 Lin. Ft
Linear Ft. (ML) Cleaned/Per Month	5000 Lin. Ft	5000 Lin. Ft	6000 Lin. Ft	6000 Lin. Ft
Linear Ft. CCTV/Per Month	1500 Lin. Ft	1575 Lin. Ft	2000 Lin. Ft	2000 Lin. Ft
Water Taps/Service Lines Installed per month	50	45	55	55
Workload Measures				
Linear ft. mains/service line installation/repair	1500 Lin. Ft	1500 Lin. Ft	3000 Lin. Ft	3000 Lin. Ft

Linear Ft. (ML) Cleaned/Per Month	5000 Lin. Ft	5000 Lin. Ft	6000 Lin. Ft	6000 Lin. Ft
Linear Ft. CCTV/Per Month	1500 Lin. Ft	1575 Lin. Ft	1600 Lin. Ft	1600 Lin. Ft
Water Taps/Service Lines Installed per month	30	45	55	55
Efficiency Measures				
Emergency Service 24 hours mobilization time 2 hours	100%	100%	100%	100%

**FY21 Department Performance Measures
Water Treatment Plant (4430)**

Performance Measures				
	FY18	FY19	FY20	FY21
Measurement Description	Actual	Projected	Projected	Projected
Demand Measures				
Total Coliform Bacteria (% Positive)	0%	0%	0%	0%
Workload Measures				
840 Finished Water Samples Tested	100%	100%	100%	100%
Efficiency Measures				
840 Finished Water Sample (%Negative)	100%	100%	100%	100%

BUDGET SUMMARY				
Category Description	FY18	FY19	FY20	FY21
	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 3,733,851	\$ 3,521,633	\$ 3,500,472	\$ 3,867,569
Operating	\$ 12,235,006	\$ 13,777,834	\$ 12,651,221	\$ 13,898,377
Capital	\$ 274,097	\$ 613,342	\$ 8,473,162	\$ 5,832,143
Depreciation	\$ 2,998,930	\$ -	\$ -	\$ -
Debt Service	\$ 1,446,636	\$ 1,831,547	\$ 7,433,755	\$ 3,920,921
TOTAL	\$ 20,688,520	\$ 19,744,356	\$ 32,058,610	\$ 27,519,010



Glossary/Definition Guide

Account Number: A system of numbering used to categorize or "group" accounting transactions into common areas, such as salaries, rent, and utilities expense. Account numbers are the numerical equivalent of descriptive terms; e.g., the number 512 represents the account number for regular salaries.

Accounting Period: A period at the end of which and for which financial statements, budgets, or other reports are prepared, typically an annual period. The City's annual accounting period begins July 1 and ends June 30.

Accounting Procedures: All processes which identify, record, classify and summarize financial information to produce financial records.

Accounting System: The total structure of records and procedures which identify, record, classify, summarize and report information on the financial position and results of operations of a government.

Accounts Payable: A liability account reflecting amounts on open accounts owed to others for goods and services received by the City.

Accounts Receivable: An asset account reflecting amounts owed on open accounts from others for goods and services furnished by a government.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing or related cash flows.

Ad Valorem Tax: A tax levied on the assessed value of real property. This tax is also known as property tax.

Amortization: (1) Gradual reduction, redemption or liquidation of the balance of an intangible asset or liability according to a specified schedule of times and amounts. (2) Provision for the extinguishment of a debt by means of periodic payments.

Appropriation: An authorization granted by a legislative body to incur obligations and to expend public funds for a stated purpose. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes.

Audit: A methodical examination of the utilization and changes in resources. It concludes in a written report of the findings. A financial audit is a test of management's Financial statements and internal accounting control procedures to determine the extent to which: internal accounting controls are both available and being used; and to determine whether the financial statements fairly present the City's financial condition and results of operations.

Balanced Budget: A budget in which planned funds available equal or exceed planned expenditures.

Bond: A written promise to repay a specified sum of borrowed money, called the face value of principal amount, at a specified date or does in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter typically runs for a longer period of time.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budget Adjustment: A legal procedure utilized by City staff to revise a budget appropriation. The Finance Director has the authority to adjust expenditures within departmental budgets according to budget policy, but no change in the total budget can occur without approval of the East Point City Council.

Budget Calendar: The schedule of key dates or milestones, which the City follows in the preparation, adoption, and administration of the budget.

Budgetary Basis: This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, Cash, or modified accrual.

Budgetary Control: The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within The limitations of available appropriations and available revenues.

Capital Improvement Plan CIP: A plan for purchasing capital expenditures over a period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have part and specifies the full resources estimated to be available to Finance the projected expenditures.

Capital Outlay: An expenditure for the acquisition of, or addition to, a fixed asset. Items acquired for less than \$ 5,000 are not considered capital outlay.

Contingency: Funds set aside for future appropriation with the approval of the East Point City Council.

Cost Allocation: A method used to charge Internal Service Funds and Enterprise Funds for their share of central administration costs.

Current Assets: Those assets, which are available or can be made available to finance current operations or to pay current liabilities. Those assets, which will be used or converted into cash within one year. Some examples are cash, short-term investments and taxes receivable which will be collected within one year.

Debt Limit: The maximum amount of gross or net debt which is legally permitted.

Debt Service: The payment of principal and interest on borrowed funds, such as bonds.

Debt Service Requirement: The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds and required contributions to accumulate monies for future retirement of term bonds.

Deficit: An excess of liabilities and reserves of a fund over its assets.

Depreciation: The decrease in value of physical assets due to use and the passage of time.

Distinguished Budget Presentation Program: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents, and to provide peer recognition and technical assistance to the fiscal officers preparing them.

Encumbrance: An amount of money committed for the payment of goods and services not yet received or paid for.

Enterprise Fund: A self-supporting fund designated to account for activities supported by user charges. Examples are water, solid waste and sewer funds.

Entitlement: The amount of payment to which a state or local government is entitled as determined by the federal government pursuant to an allocation formula contained in applicable statutes.

Expenditure: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds.

Financial and Compliance Audit: An examination leading to the expression of an opinion on (1) the fairness of presentation of the audited entity's basic financial statements in conformity with generally accepted accounting principles (GAAP), and (2) the audited entity's compliance with the various finance related legal and contractual provisions used to assure acceptable governmental organizational performance and effective management stewardship. Public sector oversight bodies typically require independent

auditors to include responses to standardized legal compliance audit questionnaires in financial and compliance audit reports.

Fiscal Year: A 12-month period to which the operating budget applies and at the end of which a government determines its financial position and the results of its operations. For the City, the fiscal year begins on July 1 and ends on June 30.

Fixed Assets: Assets of a long-term character which are not intended to be sold for profit, but which are to be used in an organization's normal course of business, such as land, buildings, and improvements other than buildings, machinery, and equipment.

Franchise: A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Fund: A set of interrelated accounts to record assets, liabilities, equity, revenues, and expenditures associated with a specific purpose.

Fund Balance: The fund equity (excess of assets over liabilities) of governmental funds and trust funds.

Fund Type: In governmental accounting, all funds are classified into seven generic fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

GAAP: Generally Accepted Accounting Principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standard setting bodies.
General Fund: A fund containing revenues such as property taxes not designated by law for a special purpose. Some of the departments that are part of the General Fund include, City Administration, Economic Development, Planning & Zoning, Parks & Recreation, and Police.

General Obligation Bonds: Bonds for the payment of which the full faith and credit of the issuing government is pledged.

Grants: Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity or facility.

Interfund Transfers: Contributions and operating transfers made to another fund of the City.

Line Item Budget: A budget that lists each expenditure category (salary, materials, services, etc.) separately, along with the dollar amount budgeted for each specified category.

Intergovernmental Revenues: Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Investments: Securities, bonds and real property (land or buildings) held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in the normal course of governmental operations.

Levy: (Verb) to impose taxes, special assessments or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

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

Millage: The tax rate on real property based value.

MCT: Municipal competitive trust fund

Modified Accrual Basis: The accrual basis of accounting adopted to the governmental Fund type. It is a modified version of the full accrual basis of accounting that, in general, Measures financial flow (tax and spend) of an organization, rather than capital Accumulation (profit or loss).

Obligations: Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also liquidated encumbrances.

Operating Costs: Outlays for such current period items as expendable supplies, contractual services, and utilities.

Ordinance: A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which must be by resolution.

Personnel Costs: Refers to all costs directly associated with employees, including salaries and fringe benefits.

Professional Services: Expenditures incurred by the City to obtain the services of recognized, licensed professionals such as doctors, engineers, certified public accountants, etc.

Program: A program is a distinct, clearly identifiable activity, function, cost center, or organizational unit which is budgeted as a subunit of a department. A program budget utilizes the separate program budgets as its basic component.

Property Tax: A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

Reclassification: The moving of an existing position from one personnel classification (title) to another based on a study by the Human Resources Department that the person is performing the duties of a classification other than that in which the employee is currently placed.

Reserve: (1) An account used to earmark a portion of fund balance to indicate that it has been earmarked for a particular purpose; and (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Retained Earnings: An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property.

Statute: A written law enacted by a duly organized and constituted legislative body.

Surplus: An excess of the assets of a fund over its liabilities and reserved equity.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the Fulton County are approved by the City Council and are within limits determined by the State.

Tax Rate: The amount of tax stated in terms of a unit of the tax base. For example, 25 mills per dollar of assessed valuation of taxable property.

Taxable Value: The assessed value of property minus the homestead exemption and any other exemptions which may be applicable.

Temporary Position: A temporary position is filled for a specified period of time, is not permanent in nature, and does not qualify for regular City benefits.

User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

ACVB: Atlanta Convention & Visitors Bureau
ADA: American Disabilities Act
AED: Automatic External Defibrillator
ARP: Apparatus Replacement Program
CAFR: Comprehensive Annual Financial Report
CDBG: Community Development Block Grant
CIP: Capital Improvement Program
CO: Certificate of Occupancy
CRS: Community Rating System
DCA: Department of Cultural Affairs
DMO: Direct Marketing Organization
DOJ: Department of Justice
DOT: Department of Transportation
ECG: Electric Cities of Georgia
EMS: Emergency Medical System
EMT: Emergency Medical Technician
EPMSA: East Point Main Street Association
EPTV: East Point Television
FAO: Fire Apparatus Operator
FY: Fiscal Year
GAAP: Generally Accepted Accounting Principles
GEARS: Georgia Electronic Accident Reporting System
GFOA: Government Finance Officers Association
HOA: Homeowners Association
HR: Human Resources
HRIS: Human Resources Information System
ISO: Insurance Service Office
ITB: Invitation for bids
ITP: Inside the Perimeter
IT: Information Technology
IVR: Interactive Voice Response System
LWCF: Land and Water Conservation Fund
MARTA: Metropolitan Atlanta Rapid Transit Authority
MCT: Municipal Corporate Trust
MDP: Management Development Program
MEAG: Municipal Electric Authority of Georgia
MS4: Municipal Separate Storm Sewer System
NHA: Neighborhood Association
NPDES: National Pollutant Elimination System
PAL: Police Athletic League
PPE: Personal Protective Equipment

RFP: Request for proposal
SAN: Storage Area Network
SCADA: Supervisory Control and Data Acquisition
SWP3: Storm water Pollution Prevention Plan
TAD: Tax Allocation Bond
TAN: Tax Anticipation Note
TMSA: Total Molecular Surface Area
WTP: Weight Time Priority