

# ADOPTED BUDGET



**FISCAL YEAR 2022**

# EAST POINT GEORGIA





# **Fiscal Year 2022 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 01, 2020**

*Christopher P. Morill*

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**

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April 19, 2021

**MAYOR**  
Deana Holiday  
Ingraham

**COUNCIL  
MEMBERS**

**Ward A**  
Sharon D. Shropshire  
Lance Robertson

**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) 2022 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 2022 revenues across all funds are budgeted at \$163,717,998 and expenses are budgeted at \$160,228,852 General Fund revenues are budgeted at \$48,559,853 with expenses budgeted at \$48,178,021.

The FY 2022 budget is somewhat similar to FY 2021 in that the effect of COVID – 19 has created challenges in both long and short-term projections of revenues and expenditures. The City project revenues will remain at the current levels throughout most of FY 2022. We anticipate that revenues will start to gradually increase in the third quarter of FY 2022. 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 continuation of Phase II of the renovation of the City’s auditorium, funded with Hotel/Motel Funds; and transportation system upgrades throughout the City funded via the Transportation Special Purpose Local Option Sales Tax (TSPLOST). The 50 Worst 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 \$163,717,998 which is a decrease of \$13,815,107 from the present year’s budget of \$177,533,105. This decrease can be attributed in part to decreases in revenues for Restricted Grants, Government Center, Capital Improvement Projects (CIP), Transportation Special Local Option Sales Tax (TSPLOST) and Hotel/Motel Revenue Funds. Restricted Grant revenues decreased by \$5.3 million; Hotel/Motel (-\$2.2 million) and the Government Center and CIP (-\$6.7 million) and (-\$2.3 million) respectively; increases in Transfer-In revenues (American Rescue Plan, \$4 million) and financing from GEFA loans (\$5.5 million).

The City continues to budget for capital projects which started during the current fiscal year. For projects deemed critical, regulatory in nature or funded through TSPLOST were included in the CIP budget for FY 2022. These projects include transportation, infrastructure, the purchase of police and fire vehicles, technology and phase II of the City Auditorium. The City plans to complete renovation of the auditorium in FY 2023.

Revenues across all funds exceed expenditures by \$3,489,146, and in the general fund operations, revenues exceed expenditures by \$381,832. The City expects to use fund balance and the carryover of American Rescue funds totaling \$6.9 million to balance the General Fund.

### General Fund Revenues

The proposed FY 2022 General Fund Budget Revenues are \$48,559,853, a \$1,294,608 increase from the FY 2021 amended budget of \$47,265,245. Revenue projections include the projected effect of COVID-19 on the economy. Revenues from Local Option Sales Tax (L.O.S.T.) and Hotel/Motel Taxes are projected to increase between 5 - 15% over last year's collections. Revenues are expected to increase during the third quarter of the fiscal year.

### General Fund Expenditures

General Fund expenditures are proposed at \$48,178,021 which represents a \$946,143 increase from the FY 2021 amended budgeted amount of \$47,231,878. Reflected in this budget are a transfer of \$1.5 million American Rescue Funds to Water & Sewer for infrastructure projects, a public safety salary adjustment and insurance benefit plan, a hiring freeze for new positions, delay of non-critical capital projects, purchase of police and fire vehicles, and a 20% increase in health insurance benefits. The budget does not include a Cost of Living Adjustment (COLA). Livable Wages remain at \$15 per hour.

### What's in the Budget?

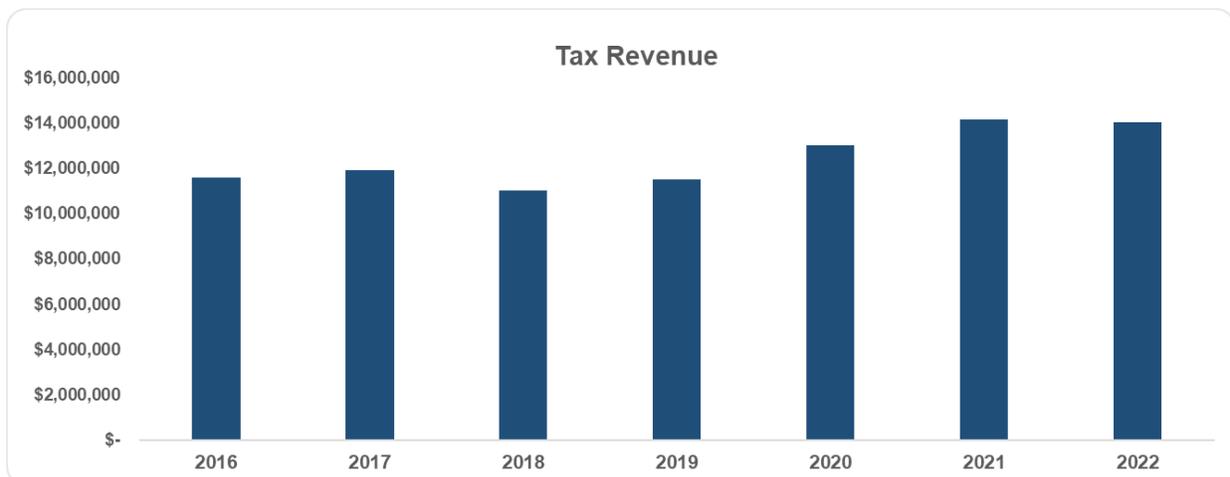
*Phase II Auditorium* – In 2020, the City successfully completed the construction of the New East Point City Hall building and has begun the renovation of the Auditorium. This project will be funded with Hotel/Motel Tax Funds and is expected to be completed in 2023.

*Blight Plan Initiative* – The City is providing funding for the demolition of roughly 22 properties this fiscal year. There has been a comprehensive strategic plan presented to the Mayor and Council to eradicate blight in our community. The 50 Worst Properties Program will continue to be funded as a separate Fund.

## Revenue Changes

The City of East Point will continue to increase service to its tax and rate payers with minimum increases in cost. The proposed revenues from taxes, rates, fees, fines and licenses are proposed to remain the same in FY 2022. The budget proposes to maintain the current property tax milage rate of 13.45 mills.

<b>Two Year Comparative Budget</b>			
<b>Fund</b>	<b>FY 21 Amended</b>	<b>FY 22 Adopted</b>	<b>\$Change</b>
General Fund	\$ 47,265,245	\$ 48,559,853	\$ 1,294,608
Confiscated Assets	410,600	283,851	(126,749)
E911	1,733,320	1,434,442	(298,878)
Restricted Funds	13,910,126	8,543,940	(5,366,186)
General Grant Funds	361,820	287,466	(74,354)
Camp Creek TAD District	3,807,000	3,707,500	(99,500)
TAD Corridors	88,500	64,550	(23,950)
Hotel/Motel	4,654,475	2,481,354	(2,173,121)
Government Center	6,724,507	-	(6,724,507)
Capital Projects	4,438,476	2,111,985	(2,326,491)
TSPLOST	9,097,178	7,998,392	(1,098,786)
50 Worst Properties	435,000	460,000	25,000
City Hall	725,000	654,225	(70,775)
Water & Sewer	26,269,010	30,014,149	3,745,139
Electric	48,567,148	48,517,689	(49,459)
Storm Water	2,800,000	2,800,000	-
Solid Waste	6,245,700	5,798,602	(447,098)
<b>Total of All Funds</b>	<b>\$ 177,533,105</b>	<b>\$ 163,717,998</b>	<b>\$ (13,815,107)</b>



## **Priorities and Issues**

### **Health Care**

This year the City anticipates an increase of 20% 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 the City notice of possible premium increase. This increased cost will be absorbed by the City, thereby keeping our employees' payment level at the same rate as the last three years. In addition, the City will establish a Public Safety Insurance plan in which the City will absorb additional cost for public safety officers.

### **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 2022.

### **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. All projects viewed as regulatory or critical to operations will be funded. Other capital projects planned for FY 2022 were deferred until 2023 or later.

### **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, 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).

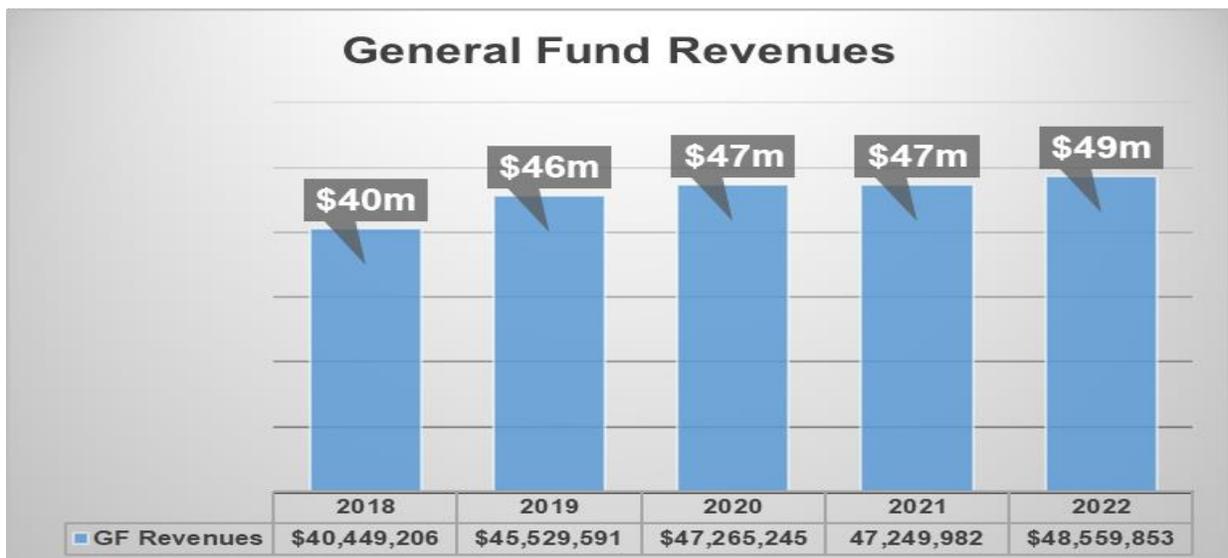
**Technology** – To continue the upgrade and maintenance of a state-of-the-art technology information system – linking all City buildings via fiber and bringing online servers and systems.

## Adopted Revenue & Expenditure by Fund

Fund	Revenues	Expenditures	\$Change
General Fund	48,559,853	48,178,021	381,832
Confiscated Assets	283,851	283,851	-
E911	1,434,442	1,384,442	50,000
Restricted Funds	8,543,940	8,543,940	-
General Grant Funds	287,466	287,466	-
Camp Creek TAD District	3,707,500	1,450,600	2,256,900
TAD Corridors	64,550	64,500	50
Hotel/Motel	2,481,354	2,481,354	-
Government Center	-	-	-
Capital Projects	2,111,985	2,111,985	-
TSPLOST	7,998,392	7,998,392	-
50 Worst Properties	460,000	446,989	13,011
City Hall Fund	654,225	654,225	-
Water & Sewer	30,014,149	29,618,875	395,274
Electric	48,517,689	48,129,253	388,436
Storm water	2,800,000	2,800,000	-
Solid Waste	5,798,602	5,794,959	3,643
<b>Total of All Funds</b>	<b>163,717,998</b>	<b>160,228,852</b>	<b>3,489,146</b>

### **BUDGET OVERVIEW**

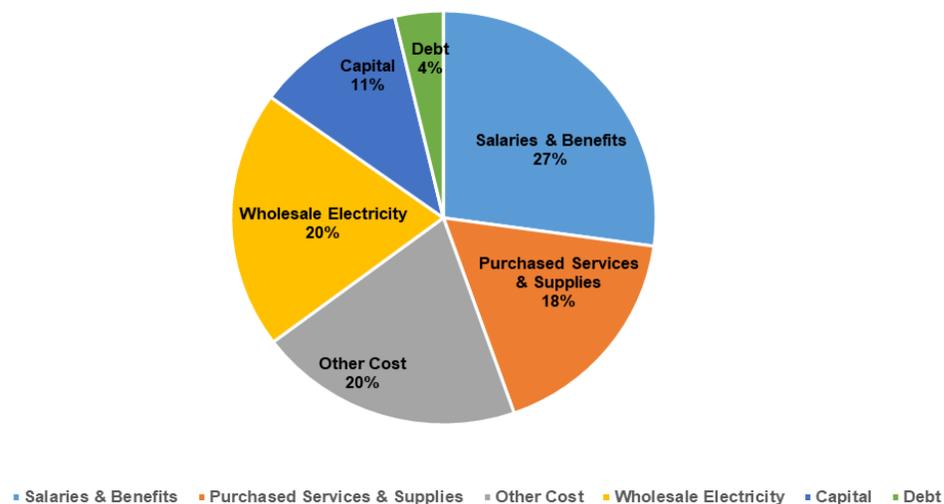
As illustrated above, the General Fund revenues exceed expenditures by \$381,832. COVID-19 is projected to have an impact on local sales taxes, hotel/motel and alcohol sales, whereby revenues are reduced. The long-term impact cannot be projected at this time. Therefore, the City will monitor revenues and adjust as needed. Expenditures within the General Fund have increased due in part to a transfer of American Rescue Funds to the Water & Sewer Funds. Hiring is proposed to be frozen 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 592 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 (renovation of the City's auditorium, roadway improvements, Water & Sewer infrastructure, AMI implementation, and public safety vehicle purchases).

Expenditures All Funds for FY2022



## PERSONNEL

For Fiscal Year 2022, 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. 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's 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 2023 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) replacement of critical substation equipment that has exceeded the recommended life span for reliable usage, 2) continuation of the Tree Trimming Program, as it has proven to be very effective in helping to maintain the overhead electrical system, 3) replacement of aging streetlights with LED streetlights and 4) conducting 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 growth 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 to compete as a successful public power utility. We will continue to evaluate this operation and provide recommendations to retain a quality workforce 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 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) pickup in the spring and one (1) pickup 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 revenue collections and compliance with the City’s ordinance.

### **TSPLOST Fund**

The Transportation Special Sales Tax (TSPLOST) Fund account for income generated by a \$.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 for collection in April 2017. For the five-year period ending May 2022, the City expects to receive approximately \$34 million for transportation improvement projects.

### **50 Worst Properties Fund**

In conjunction with our strategic plans to rid the City of East Point of blighted properties, we have created this fund to track the cost of this project and any recuperated revenues.

## **CONCLUSION**

This Fiscal Year 2022 Budget is like no other in recent history. The uncertainty of the long and short-term impact of the COVID-19 pandemic may require more adjustments depending on the long-term impact of COVID-19. This budget provides for the continued uninterrupted operations of the City government and continues investment in improving our infrastructure and 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*

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, 2022; 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, 2022, is \$163,717,998. 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:

<b>OPERATING BUDGETS</b>	<b>FY 2022 Adopted</b>
General Fund	\$ 48,559,853
Confiscated Assets	\$ 283,851
E911	\$ 1,434,442
Hotel/Motel Tax	\$ 2,481,354
Water & Sewer Utility	\$ 30,014,149
Electric Utility	\$ 48,517,689
Storm Water	\$ 2,800,000
Solid Waste	\$ 5,798,602
<b><i>Subtotal</i></b>	<b>\$ 139,889,940</b>

<b>DEBT, GRANT &amp; CAPITAL BUDGETS</b>	<b>FY 2022 Adopted</b>
Capital Projects	\$ 2,111,985
Camp Creek TAD	\$ 3,707,500
Corridors TAD	\$ 64,550
TSPLOST	\$ 7,998,392
50 Worst Properties	\$ 460,000
Government Center	\$ -
City Hall	\$ 654,225
General Grant Funds	\$ 287,466
Restricted Grants	\$ 8,543,940
<b><i>Subtotal</i></b>	<b>\$ 23,828,058</b>

**Grand Total** **\$ 163,717,998**

*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, 2021 through June 30, 2022

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

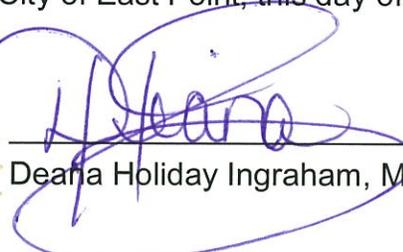
Section 4. *Severability* - In the event any section, subsection, sentence, clause or phrase of this ordinance shall be declared or adjudged invalid or unconstitutional, such adjudication shall in no matter affect the other sections, subsections, sentences, clauses or phrase of this ordinance, which 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 17, 2021

Second Reading - June 7, 2021

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 7, 2021.



  
\_\_\_\_\_  
Deana Holiday Ingraham, Mayor

ATTEST:

  
\_\_\_\_\_  
Keshia McCullough, City Clerk

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Brad Bowman (Jun 15, 2021 10:24 EDT)  
\_\_\_\_\_  
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
<b>TOTAL</b>	<b>44,450</b>	<b>901,157</b>	<b>\$1,422</b>
Local Government	230	42,739	\$1,046
State Government	162	31,037	\$1,293
Federal Government	157	24,442	\$1,888

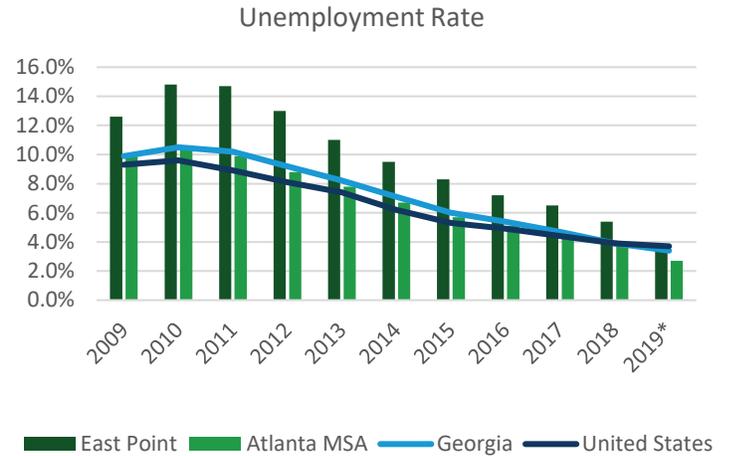
Note: Data represents Fulton County. Data not available for East Point.

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%

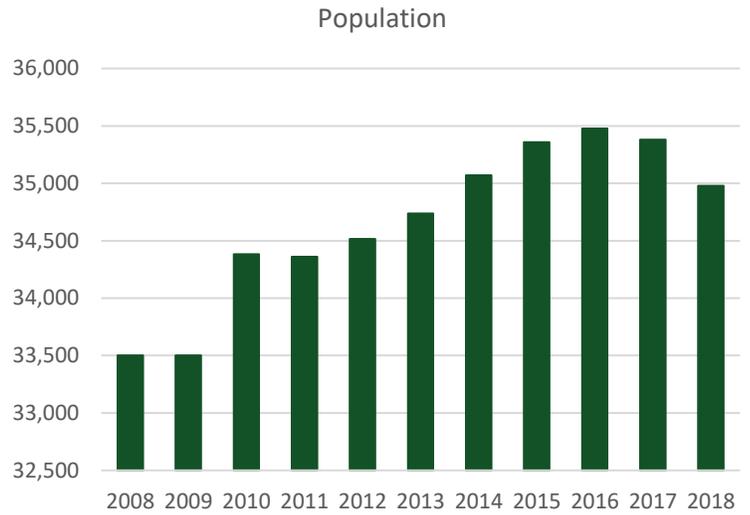
Source: City of East Point

Population



**Population**

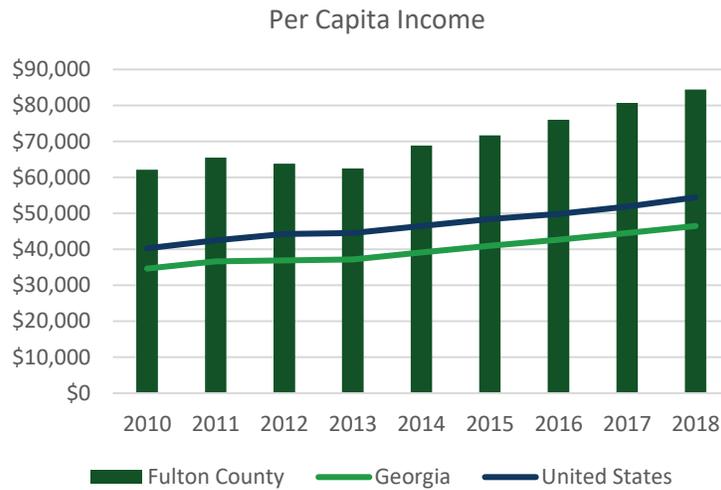
Year	Population	% Change
2008	33,500	--
2009	33,500	0.0%
2010	34,382	2.6%
2011	34,361	-0.1%
2012	34,515	0.4%
2013	34,737	0.6%
2014	35,070	1.0%
2015	35,357	0.8%
2016	35,477	0.3%
2017	35,380	-0.3%
2018	34,977	-1.1%



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

Source: U.S. Census Bureau

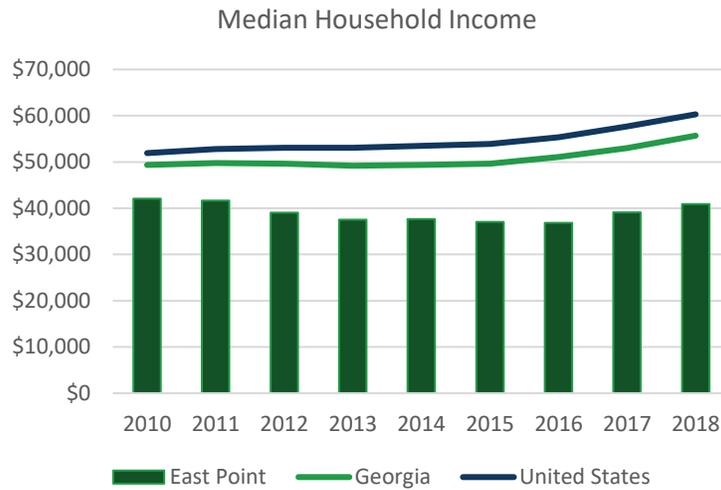
## Per Capita Income



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



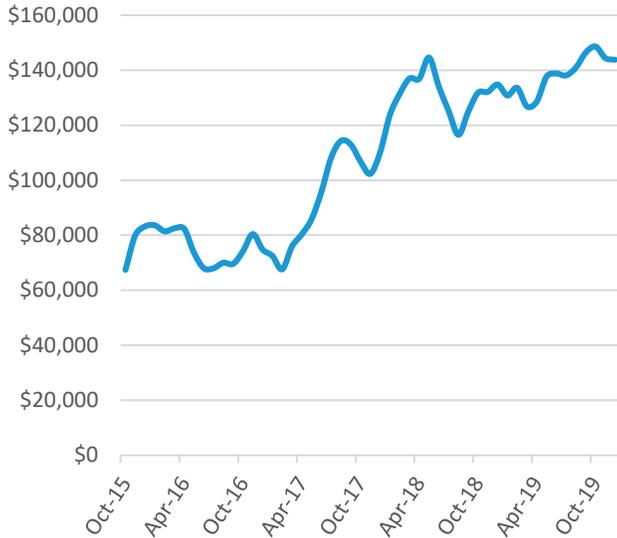
Year	East Point Median Household Income	Annual Growth	Georgia Median Household Income	Annual Growth	U.S. Median Household Income	Annual Growth	City as a % of Georgia	City as a % of U.S.
2010	\$42,050	--	\$49,347	--	\$51,914	--	85%	81%
2011	\$41,622	-1.0%	\$49,736	0.8%	\$52,762	1.6%	84%	79%
2012	\$39,023	-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

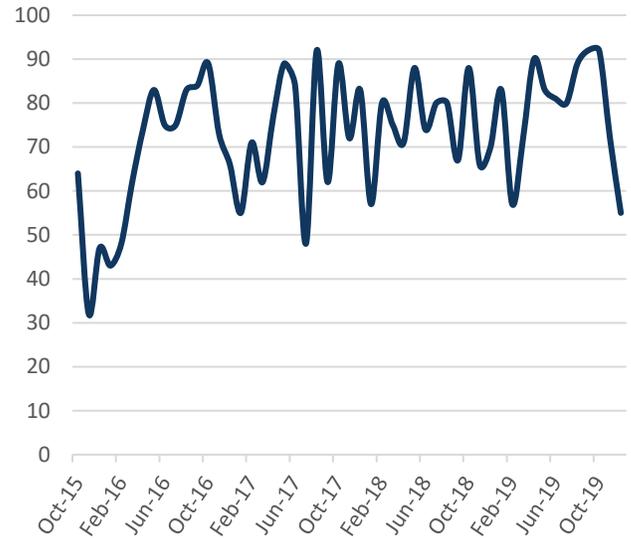
Housing Market



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.



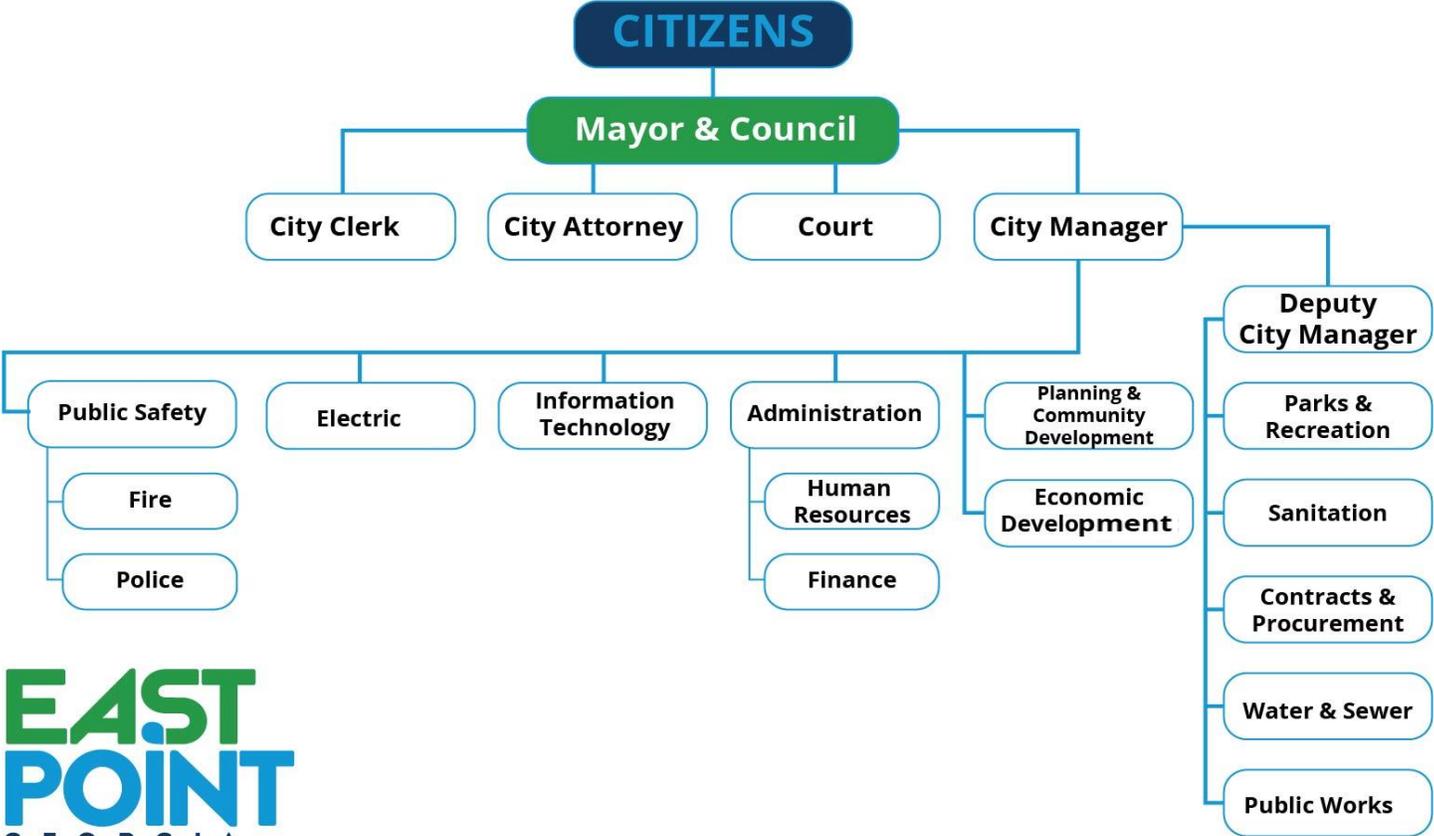
List Price: \$499,000



List price: \$139,000

Source: Zillow

# 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											
DEPARTMENT	GOVERNMENTAL FUNDS						ENTERPRISE FUNDS				
	GENERAL FUND	CAPITAL PROJECTS	SPECIAL REVENUE FUNDS			HOTEL/MOTEL	WATER/SEWER	ELECTRIC	STORM WATER	SOLID WASTE	
			CONDEMNED	E-911 FUND	GRANTS						
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 30<sup>th</sup>. 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 2022, 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 18, 2021. 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
<b>Budget Open House Meetings -Online via Zoom</b>	October	City Manager Office and Budget Manager
<b>Capital Budget Forms Circulated</b>	November 1st	City Manager Office and Budget Manager
<b>Submission of CIP for Management Review</b>	December 1st	Senior Management Analyst and Budget Manager
<b>Management Review of CIP request</b>	December 7th	City Manager Office, Finance Director, Budget Manager
<b>Finalize all changes to CIP Budget</b>	December 14 <sup>th</sup>	City Manager Office, Finance Director, Budget Manager
<b>Transmission of CIP Budget to Mayor &amp; Council (per City Charter: 5-104)</b>	January 18 <sup>th</sup> (MLK Holiday - Jan 18 <sup>th</sup> )	City Manager/ Finance
<b>Distribution of Personnel forms</b>	February	Human Resources Director
<b>Load BS&amp;A Access to Departments</b>	February 5th	Budget Manager
Activity	Time Frame	Lead/Responsibility
<b>Budget Training</b>	February	Budget Manager
<b>FY2022 Budget Entry</b>	February	Department Heads
<b>Meet with Department Heads for Personnel Review</b>	February/March	Human Resources Director
<b>Meet with Department Heads for IT budget Review</b>	February/March	City Manager Office and Budget Manager
<b>FY 2022 Benefit Projections and Pension Contributions</b>	February/March	Human Resources/ Finance

<b>Meet with Department Directors for Budget Review</b>	March	Information Technology Director
<b>Upload of Personnel Roster and Benefit cost to the Budget Module</b>	March	Human Resources, Copies to be provided to Finance Director
<b>Submission of General Fund, Enterprise Fund, Grants &amp; Capital Department request to Finance Director</b>	March	Budget Manager
<b>Management Review of Department Request</b>	March	City Manager, Finance and Departmental Directors
<b>Special Revenue funds and Cost Allocation and management changes to Budget</b>	March	Finance Director, Deputy Finance Director, Grants Manager, Budget Manager
<b>Circulation of Proposed Budget to Management for final approval</b>	April	Budget Manager
<b>Printing and Compilation of Mayor and Council Budget Book</b>	<i>April</i>	Budget Manager
<b>Submission of FY2021 Budget to Mayor &amp; Council</b>	April 20 <sup>th</sup>	Budget Manager
<b>Review of Recommended Budget: Mayor &amp; Council, Budget &amp; Finance Committee</b>	April 21 <sup>st</sup> - May 31 <sup>st</sup>	Mayor and Council
<b>Budget Open House Meetings</b>	Late April/Early May	City Manager Office Finance Director and Budget Manager
<b>Activity</b>	<b>Time Frame</b>	<b>Lead/Responsibility</b>
<b>Budget Advertisement in S. Fulton</b>	April 21 <sup>st</sup>	Budget Manager
<b>1<sup>st</sup> Reading of Proposed Budget &amp; Public Hearing</b>	May 17 <sup>th</sup>	Mayor & Council
<b>Budget Advertisement in South Fulton</b>	May 12 <sup>th</sup>	Budget Manager
<b>2<sup>nd</sup> Reading of Budget</b>	June 7 <sup>th</sup>	Mayor & Council
<b>Final Adoption of FY2021 Budget (per sec 5-101 of City Charter)</b>	June 7 <sup>th</sup>	Mayor & Council

<b>Upload Adopted Budget to City's website</b>	June 8 <sup>th</sup>	Budget Manager Information Technology Department
<b>TAX PROCESS</b>		
<b>Receipt of Property Tax Digest</b>	June 30 <sup>th</sup>	Fulton County
<b>Millage Hearing Ads in Newspaper</b>	July 1 <sup>st</sup>	Tax Coordinator
<b>Millage Rate 1<sup>st</sup> Reading &amp; Public Hearing</b>	July 19 <sup>th</sup>	Mayor & City Council
<b>Millage Rate Hearing Ads in Newspaper</b>	July 14 <sup>th</sup>	Tax Coordinator
<b>Millage Rate 2<sup>nd</sup> Reading &amp; Adoption</b>	August 2 <sup>nd</sup>	Mayor & City Council
<b>GFOA Budget book preparation</b>	June 8 <sup>th</sup> - July 26 <sup>th</sup>	Budget Manager
<b>Submission GFOA Book for management review</b>	July 26 <sup>th</sup>	Finance Director
<b>Make Management changes and corrections to GFOA Budget book</b>	August 9 <sup>th</sup> - 13 <sup>th</sup>	Budget Manager
<b>GFOA Budget Book submission to Management for 2<sup>nd</sup> review.</b>	August 16 <sup>th</sup> - 20 <sup>th</sup>	Finance Director
<b>Corrections and updates from 2<sup>nd</sup> Management Review</b>	August 23 <sup>rd</sup> – 24 <sup>th</sup>	Budget Manager
<b>Activity</b>	<b>Time Frame</b>	<b>Lead/Responsibility</b>
<b>Final Review prior to Submission</b>	August 25 <sup>th</sup> - 27 <sup>th</sup>	Finance Director
<b>Submission of GFOA Budget Book</b>	August 30 <sup>th</sup>	Budget Manager

### FISCAL YEAR 2022 BUDGET

The FY 2022 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 2022	GOVERNMENT TYPE FUNDS	Business Type Funds			
		Electric	Water & Sewer	Solid Waste	Storm Water
	Amount in \$	Amount in \$	Amount in \$	Amount in \$	Amount in \$
<b>Revenues</b>					
Taxation	28,539,098				
Licenses & Permits	2,912,813				
Intergovernmental	23,000				
Charge for Service	327,281	48,517,689	30,014,149	5,798,602	2,800,000
Investment Income	12,000				
Miscellaneous Income	1,032,272				
Other Financing Sources	15,112,389				
Fines & Forfeitures	601,000				
<b>Total Revenues</b>	<b>48,559,853</b>	<b>48,517,689</b>	<b>30,014,149</b>	<b>5,798,602</b>	<b>2,800,000</b>
<b>Expenditure</b>					
Personnel Services	33,489,466	3,067,862	3,728,544	1,761,661	392,473
Purchased/Contracted Service	5,738,248	675,500	6,146,790	618,150	632,291
Supplies	1,504,447	32,807,500	822,990	28,200	6,700
Capital	0	2,775,000	4,104,552	172,188	1,090,000
<b>Indirect Cost</b>	<b>1,463,691</b>	<b>6,708,656</b>	<b>6,331,010</b>	<b>729,492</b>	<b>340,369</b>
Debt Service	577,050	81,540	362,000	498,042	0
Other Cost	235,000	2,013,195	8,122,989	308,654.00	338,167.00
<b>Transfer In / Out</b>	<b>5,170,119</b>			<b>1,678,572</b>	<b>-</b>
<b>Total Expenditures</b>	<b>48,178,021</b>	<b>48,129,253</b>	<b>29,618,875</b>	<b>5,794,959</b>	<b>2,800,000</b>
<b>Excess</b>	<b>381,832</b>	<b>388,436</b>	<b>395,274</b>	<b>3,643</b>	<b>0</b>
Balance Beginning 6/30/2021	27,696,867	38,339,651	19,400,916	(2,630,581)	6,330,340
Transfer from Fund balance	(5,300,000)				
Change in Fund Balance 6/30/2021*	381,832	388,436	395,274	3,643	0
Projected Fund Balance 6/30/2021	22,778,699	38,728,087	19,796,190	(2,626,938)	6,330,340
<b>Projected Ending Fund Balance</b>	<b>22,778,699</b>	<b>38,728,087</b>	<b>19,796,190</b>	<b>(2,626,938)</b>	<b>6,330,340</b>

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	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
<b>Revenues:</b>				
Taxation	\$ 28,986,880	\$29,364,635	\$ 29,327,000	28,539,098
Licenses and Permits	2,424,573	3,011,977	2,750,194	2,912,813
Intergovernmental Revenue	5,000	23,019	25,000	23,000
Charge for Services	1,102,945	862,016	425,922	327,281
Fines & Forfeitures	1,310,169	792,491	515,488	601,000
Investment Income	2,756	51,960	3,700	12,000
Miscellaneous Revenue	1,052,708	1,066,676	969,085	1,032,272
Other Financing Sources	10,925,329	10,356,817	13,248,856	15,112,389
<b>Total Revenues</b>	<b>\$ 45,810,360</b>	<b>\$ 45,529,591</b>	<b>\$ 47,265,245</b>	<b>\$ 48,559,853</b>
<b>Expenditures:</b>				
Personnel Services	\$ 30,071,085	31,967,071	34,920,403	33,489,466
Purchased/Contracted Services	4,670,200	4,222,017	3,776,413	5,738,248
Supplies	656,755	887,002	1,335,311	1,504,447
Capital	-	-	-	-
Indirect Costs	1,296,825	1,362,183	1,463,691	1,463,691
Other Costs	343,422	353,967	1,612,550	577,050
Debt Service	267,900	265,571	678,016	235,000
Other Financing Uses	1,683,320	4,698,263	3,445,494	5,170,119
<b>Total Expenditures</b>	<b>\$ 38,989,507</b>	<b>\$ 43,756,074</b>	<b>\$ 47,231,878</b>	<b>\$ 48,178,021</b>

Expenditures By Department	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
City Council/City Clerk	\$ 794,089	\$ 794,089	\$ 952,844	\$ 1,442,403
Executive*	\$ 2,771,225	\$ 2,771,225	\$ 3,113,468	3,918,758
Administration**	\$ 8,290,850	\$ 8,290,850	\$ 11,895,446	13,140,437
Judicial	\$ 830,449	\$ 830,449	\$ 843,076	1,132,752
Police	\$ 13,995,466	\$ 13,995,466	\$ 15,548,736	14,230,309
Fire	\$ 7,323,820	\$ 7,323,820	\$ 8,865,964	9,010,978
Public Works	\$ 1,703,102	\$ 1,703,102	\$ 2,450,003	1,864,073
Parks & Recreation	\$ 1,348,378	\$ 1,348,378	\$ 1,344,787	1,238,671
Planning & Community Development	\$ 1,284,920	\$ 1,284,920	\$ 1,652,342	1,448,830
Economic Development	\$ 647,208	\$ 647,208	\$ 565,212	750,810
<b>Total</b>	<b>38,989,507</b>	<b>38,989,507</b>	<b>\$ 47,231,878</b>	<b>\$ 48,178,021</b>

E-911 Fund	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
<b>Revenues:</b>				
Charges for Services	\$ 543,092	\$ 650,098	\$ 550,000	\$ 650,000
Other Financing Sources	1,183,320	1,183,320	1,183,320	784,442
<b>Total Revenues</b>	<b>\$ 1,726,412</b>	<b>\$ 1,833,418</b>	<b>\$ 1,733,320</b>	<b>\$ 1,434,442</b>
<b>Expenditures:</b>				
Personnel Services	\$ 931,785	\$ 1,100,415	\$ 1,134,818	\$ 964,430
Purchased/Contracted Services	122,147	36,650	431,864	347,521
Supplies	6,047	4,459	19,000	21,000
Indirect Cost from Internal Funds	63,607	71,178	71,178	4,750
Other Costs	10,392	-	-	46,741
<b>Total Expenditures</b>	<b>\$ 1,133,978</b>	<b>\$ 1,212,702</b>	<b>\$ 1,656,860</b>	<b>\$ 1,384,442</b>

Expenditures By Department	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
Operations	\$ 1,059,979	\$ 1,141,524	\$ 1,585,682	\$ 1,332,951
Allocations	63,607	71,178	71,178	4,750
Other Cost	10,392	-	-	46,741
<b>Total</b>	<b>1,133,978</b>	<b>1,212,702</b>	<b>1,656,860</b>	<b>1,384,442</b>

Water & Sewer Fund	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
<b>Revenues:</b>				
Charges for Services -Water	\$ 14,963,450	\$ 11,356,791	\$ 12,515,605	\$ 13,586,324
Charges for Services -Sewer	8,189,700	7,857,981	8,253,405	7,627,513
Other Financing Sources	3,300,000	-	5,500,000	7,027,000
Miscellaneous Revenues	-	1,525,158	-	1,773,312
<b>Total Revenues</b>	<b>\$ 26,597,697</b>	<b>\$ 20,739,930</b>	<b>\$ 26,269,010</b>	<b>\$ 30,014,149</b>
<b>Expenses:</b>				
Personnel Services	\$ 3,521,633	\$ 4,465,379	\$ 3,867,569	\$ 3,728,544
Purchased/Contracted Services	6,062,672	5,238,795	5,983,500	6,146,790
Supplies	666,169	644,903	844,980	822,990
Capital Outlays	613,342	572,201	4,568,643	4,104,552
Indirect Cost Allocation	3,962,093	6,953,055	6,954,897	6,331,010
Other Cost	3,086,900	280,393	74,000	362,000
Debt Service	1,831,547	1,269,646	3,920,921	2,929,932
Depreciation	3,863,775	5,070,876	-	5,193,057
<b>Total Expenses</b>	<b>\$ 23,608,131</b>	<b>\$ 24,495,248</b>	<b>\$ 26,214,510</b>	<b>\$ 29,618,875</b>

Expenses by Department	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
Administration	\$ 563,876	\$ 595,804	\$ 527,493	\$ 628,499
Sewer Line Maintenance	6,059,250	4,888,074	3,868,867	5,087,954
Water Treatment Plant	2,304,554	2,692,034	2,801,818	2,699,581
Water Line Maintenance	1,183,555	1,356,093	1,335,638	1,175,521
Meter Repair	483,125	612,734	655,328	711,495
Technical	269,456	204,338	243,405	395,274
Debt Service	1,831,547	1,269,646	3,920,921	2,929,932
Allocations/Other Costs	10,912,768	12,876,525	12,861,040	15,990,619
<b>Total</b>	<b>\$ 23,608,131</b>	<b>\$ 24,495,248</b>	<b>\$ 26,214,510</b>	<b>\$ 29,618,875</b>

Electric Fund	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
<b>Revenues:</b>				
Electric System	\$ 39,634,488	\$ 38,595,050	\$ 42,380,466	\$ 42,028,561
Electric Distribution	7,976,078	7,630,985	5,545,182	6,100,603
Miscellaneous Revenue	725	57,175	641,500	388,525
<b>Total Revenues</b>	<b>\$ 47,611,291</b>	<b>\$ 46,283,210</b>	<b>\$ 48,567,148</b>	<b>\$ 48,517,689</b>
<b>Expenses:</b>				
Personnel Services	\$ 2,930,607	\$ 3,753,459	\$ 3,088,862	\$ 3,067,862
Purchased/Contracted Services	612,733	748,365	1,086,750	675,500
Supplies	655,568	411,702	533,100	512,500
Capital	108,063	292,047	3,245,000	2,775,000
Wholesale Electric	29,406,282	30,897,700	31,828,822	32,295,000
Cost Allocation	6,550,055	6,996,271	7,006,436	6,708,656
Debt Service	42,400	25,777	81,540	81,540
Depreciation/Capital Outlay	531,209	1,002,917	-	973,195
Other Costs	1,018,538	1,421,930	400,000	1,040,000
<b>Total Expenses</b>	<b>\$ 41,855,455</b>	<b>\$ 45,550,168</b>	<b>\$ 47,270,510</b>	<b>\$ 48,129,253</b>

Expenses by Department	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
Administration	\$ 84,535	\$ 206,229	\$ 217,324	\$ 472,315
Distribution	4,222,436	4,707,297	4,491,388	3,783,547
Wholesale Power	29,406,282	30,897,700	31,828,822	32,295,000
Allocations/Other Costs	8,142,202	9,738,942	10,732,976	11,578,391
<b>Total</b>	<b>\$ 41,855,455</b>	<b>\$ 45,550,168</b>	<b>\$ 47,270,510</b>	<b>\$ 48,129,253</b>

Storm Water Fund	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
<b>Revenues:</b>				
Charges for Services	\$ 2,655,495	\$ 2,383,657	\$ 2,800,000	\$ 2,800,000
Miscellaneous Revenue		54,408		
<b>Total Revenues</b>	<b>\$ 2,655,495</b>	<b>\$ 2,383,657</b>	<b>\$ 2,800,000</b>	<b>\$ 2,800,000</b>
<b>Expenses:</b>				
Personnel Services	\$ 348,458	\$ 458,711	\$ 430,041	\$ 392,473
Purchased/Contracted Services	253,313	268,293	640,450	632,291
Supplies	3,780	3,483	5,200	6,700
Capital	116,936	171,133	1,090,000	1,090,000
Cost Allocation	340,248	353,771	354,381	340,369
Debt Service	10,871	6,035	235,854	-
Depreciation	190,992	346,741	-	338,167
Other Costs	23,383	-	-	-
<b>Total Expenses</b>	<b>\$ 1,287,981</b>	<b>\$ 1,608,167</b>	<b>\$ 2,755,926</b>	<b>\$ 2,800,000</b>

Expenses By Department	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
Operations	\$ 819,926	\$ 1,077,228	\$ 1,075,691	\$ 1,369,631
Allocations	\$ 340,248	\$ 353,771	\$ 354,381	\$ 340,369
Capital	\$ 116,936	\$ 171,133	\$ 1,090,000	\$ 1,090,000
Debt Service	\$ 10,871	\$ 6,035	\$ 235,854	\$ -
<b>Total</b>	<b>1,287,981</b>	<b>1,608,167</b>	<b>2,755,926</b>	<b>2,800,000</b>

Solid Waste Fund	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
<b>Revenues:</b>				
Charges for Services	\$ 4,491,791	\$ 4,509,249	\$ 6,245,700	\$ 5,796,102
Miscellaneous Revenue	\$ -	\$ 27,826		\$ 2,500
<b>Total Revenues</b>	<b>\$ 4,491,791</b>	<b>\$ 4,537,075</b>	<b>\$ 6,245,700</b>	<b>\$ 5,798,602</b>
<b>Expenses:</b>				
Personnel Services	\$ 1,358,390	\$ 1,921,954	\$ 1,833,161	\$ 1,761,661
Purchased/Contracted Services	\$ 1,556,701	\$ 1,767,347	\$ 1,213,462	\$ 618,150
Supplies	\$ 61,719	\$ 33,993	\$ 30,700	\$ 28,200
Capital	\$ 48,140	\$ 102,230	\$ 177,188	\$ 172,188
Cost Allocation	\$ 744,942	\$ 787,729	\$ 787,729	\$ 729,492
Debt Service	\$ 82,443	\$ 28,669	\$ 246,366	\$ 498,042
Depreciation	\$ 261,984	\$ 338,204	\$ -	\$ 308,654
Other Costs	\$ 1,750,385	\$ 1,741,230	\$ 1,678,572	\$ 1,678,572
<b>Total Expenses</b>	<b>\$ 5,864,704</b>	<b>\$ 6,721,356</b>	<b>\$ 5,967,178</b>	<b>\$ 5,794,959</b>

Expenses by Department	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
Operations	\$ 5,037,319	\$ 5,904,958	\$ 4,933,083	\$ 4,567,425
Allocations	\$ 744,942	\$ 787,729	\$ 787,729	\$ 729,492
Debt Service	\$ 82,443	\$ 28,669	\$ 246,366	\$ 498,042
<b>Total</b>	<b>5,864,704</b>	<b>6,721,356</b>	<b>5,967,178</b>	<b>5,794,959</b>

These schedules provide changes in all fund balances for the last audited fiscal period, the prior budget period and the adopted 2022 budget period.

General Fund	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
Revenues	\$ 45,630,353	\$ 45,529,591	\$ 45,290,058	\$ 43,259,853
Fund Balance Transfer	\$ -	\$ -	\$ 1,975,187	\$ 5,300,000
Expenditures	38,989,507	43,756,074	47,231,878	48,178,021
Difference	\$ 6,640,846	\$ 1,773,517	\$ 33,367	\$ 381,832
Beginning Fund Balance	\$ 19,249,137	\$ 25,889,983	\$ 27,663,500	\$ 27,696,867
Fund Balance Transfer				\$ (5,300,000)
<b>Projected Fund Balance</b>	<b>\$ 25,889,983</b>	<b>\$ 27,663,500</b>	<b>\$ 27,696,867</b>	<b>\$ 22,778,699</b>

Condemned Fund	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
Revenues	\$ 528,974	\$ 212,422	\$ 410,600	\$ 283,851
Expenditures	\$ 528,974	\$ 135,787	\$ 410,600	\$ 283,851
Difference	\$ -	\$ 76,635	\$ -	\$ -
Beginning Fund Balance	\$ 661,106	\$ 661,106	\$ 737,741	\$ 737,741
<b>Projected Fund Balance</b>	<b>\$ 661,106</b>	<b>\$ 737,741</b>	<b>\$ 737,741</b>	<b>\$ 737,741</b>

E- 911 Fund	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
Revenues	1,726,412	1,833,418	1,733,320	1,434,442
Expenditures	1,133,978	1,212,702	1,656,860	1,384,442
Difference	\$ 592,434	\$ 620,716	\$ 76,460	\$ 50,000
Beginning Fund Balance	\$ 168,920	\$ 761,354	\$ 1,382,070	\$ 1,458,530
<b>Projected Fund Balance</b>	<b>\$ 761,354</b>	<b>\$ 1,382,070</b>	<b>\$ 1,458,530</b>	<b>\$ 1,508,530</b>

Restricted Grant Funds	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
Revenues	\$ 12,736,067	\$ 842,159	\$ 13,910,126	\$ 8,543,940
Expenditures	\$ 12,669,961	\$ 2,194,540	\$ 13,829,126	\$ 8,543,940
Difference	\$ 66,106	\$ (1,352,381)	\$ 81,000	\$ -
Beginning Fund Balance	\$ (376,302)	\$ (310,196)	\$ (1,662,577)	\$ (1,581,577)
<b>Projected Fund Balance</b>	<b>\$ (310,196)</b>	<b>\$ (1,662,577)</b>	<b>\$ (1,581,577)</b>	<b>\$ (1,581,577)</b>

Grant Funds	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
Revenues	\$ 243,907	\$ -	\$ 361,820	\$ 287,466
Expenditures	\$ 243,907	\$ 26,859	\$ 361,820	\$ 287,466
Difference	\$ -	\$ (26,859)	\$ -	\$ -
Beginning Fund Balance	\$ (14,265)	\$ (14,265)	\$ (41,124)	\$ (41,124)
<b>Projected Fund Balance</b>	<b>\$ (14,265)</b>	<b>\$ (41,124)</b>	<b>\$ (41,124)</b>	<b>\$ (41,124)</b>

Special Revenue Bond TAD	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
Revenues	\$ 3,531,264	\$ 3,617,600	\$ 3,807,000	\$ 3,707,500
Expenditures	\$ 1,606,525	\$ 3,682,085	\$ 2,863,500	\$ 1,450,600
Difference	\$ 1,924,739	\$ (64,485)	\$ 943,500	\$ 2,256,900
Beginning Fund Balance	\$ 6,155,857	\$ 8,080,596	\$ 8,016,111	\$ 8,959,611
<b>Projected Fund Balance</b>	<b>\$ 8,080,596</b>	<b>\$ 8,016,111</b>	<b>\$ 8,959,611</b>	<b>\$ 11,216,511</b>

Hotel/Motel Fund	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
Revenues	\$ 4,500,000	\$ 3,764,289	\$ 4,654,475	\$ 2,481,354
Expenditures	\$ 4,146,250	\$ 3,256,142	\$ 4,654,475	\$ 2,481,354
Difference	\$ 353,750	\$ 508,147	\$ -	\$ -
Beginning Fund Balance	\$ 3,464,504	\$ 3,818,254	\$ 4,326,401	\$ 4,326,401
<b>Projected Fund Balance</b>	<b>\$ 3,818,254</b>	<b>\$ 4,326,401</b>	<b>\$ 4,326,401</b>	<b>\$ 4,326,401</b>

TAD Corridors Fund	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
Revenues	\$ 341,000	\$ 112,878	\$ 88,500	\$ 64,550
Expenditures	\$ 61,500	\$ 64,500	\$ 64,500	\$ 64,500
Difference	\$ 279,500	\$ 48,378	\$ 24,000	\$ 50
Beginning Fund Balance	\$ 545,734	\$ 825,234	\$ 873,612	\$ 897,612
<b>Projected Fund Balance</b>	<b>\$ 825,234</b>	<b>\$ 873,612</b>	<b>\$ 897,612</b>	<b>\$ 897,662</b>

Government Center	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
Revenues	\$ 1,310,733	\$ 441,747	\$ 6,724,507	\$ -
Expenditures	\$ -	\$ -	\$ 6,724,507	\$ -
Difference	\$ 1,310,733	\$ 441,747	\$ -	\$ -
Beginning Fund Balance	\$ 3,878,732	\$ 5,189,465	\$ 5,631,212	\$ 5,631,212
<b>Projected Fund Balance</b>	<b>\$ 5,189,465</b>	<b>\$ 5,631,212</b>	<b>\$ 5,631,212</b>	<b>\$ 5,631,212</b>

TSPLOST	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
Revenues	\$ 7,079,046	\$ 6,065,856	\$ 9,097,178	\$ 7,998,392
Expenditures	\$ 6,686,416	\$ 5,202,201	\$ 9,097,178	\$ 7,998,392
Difference	\$ 392,630	\$ 863,655	\$ -	\$ -
Beginning Fund Balance	\$ 1,373,288	\$ 1,765,918	\$ 2,629,573	\$ 2,629,573
<b>Projected Fund Balance</b>	<b>\$ 1,765,918</b>	<b>\$ 2,629,573</b>	<b>\$ 2,629,573</b>	<b>\$ 2,629,573</b>

50 Worst Properties	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
Revenues	\$ 500,000	\$ 691,664	\$ 435,000	\$ 460,000
Expenditures	\$ 499,859	\$ 454,397	\$ 369,969	\$ 446,989
Difference	\$ 141	\$ 237,267	\$ 65,031	\$ 13,011
Beginning Fund Balance	\$ -	\$ 141	\$ 237,408	\$ 302,439
<b>Projected Fund Balance</b>	<b>\$ 141</b>	<b>\$ 237,408</b>	<b>\$ 302,439</b>	<b>\$ 315,450</b>

City Hall Fund	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
Revenues	\$ -	\$ 1,345,916	\$ 725,000	\$ 654,225
Expenditures	\$ -	\$ 1,389,121	\$ 725,000	\$ 654,225
Difference	\$ -	\$ (43,205)	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ (43,205)	\$ (43,205)
<b>Projected Fund Balance</b>	<b>\$ -</b>	<b>\$ (43,205)</b>	<b>\$ (43,205)</b>	<b>\$ (43,205)</b>

CAP Project Fund	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
Revenues	\$ 13,607,265	\$ 2,743,698	\$ 4,438,476	\$ 2,111,985
Expenditures	\$ 13,607,265	\$ 2,743,698	\$ 4,438,476	\$ 2,111,985
Difference	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
<b>Projected Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Water & Sewer	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
Revenues	\$ 26,597,697	\$ 20,739,930	\$ 26,269,010	\$ 30,014,149
Expenditures	\$ 23,608,131	\$ 24,495,248	\$ 26,214,510	\$ 29,618,875
Difference	\$ 2,989,566	\$ (3,755,318)	\$ 54,500	\$ 395,274
Beginning Fund Balance	\$ 20,112,168	\$ 23,101,734	\$ 19,346,416	\$ 19,400,916
<b>Projected Fund Balance</b>	<b>\$ 23,101,734</b>	<b>\$ 19,346,416</b>	<b>\$ 19,400,916</b>	<b>\$ 19,796,190</b>

Electric	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
Revenues	\$ 47,611,291	\$ 46,283,210	\$ 48,567,148	\$ 48,517,689
Expenditures	\$ 41,855,455	\$ 45,550,168	\$ 47,270,510	\$ 48,129,253
Difference	\$ 5,755,836	\$ 733,042	\$ 1,296,638	\$ 388,436
Beginning Fund Balance	\$ 30,554,135	\$ 36,309,971	\$ 37,043,013	\$ 38,339,651
<b>Projected Fund Balance</b>	<b>\$ 36,309,971</b>	<b>\$ 37,043,013</b>	<b>\$ 38,339,651</b>	<b>\$ 38,728,087</b>

Storm Water Utility	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
Revenues	\$ 2,655,495	\$ 2,383,657	\$ 2,800,000	\$ 2,800,000
Expenditures	\$ 1,287,981	\$ 1,608,167	\$ 2,755,926	\$ 2,800,000
Difference	\$ 1,367,514	\$ 775,490	\$ 44,074	\$ -
Beginning Fund Balance	\$ 4,143,262	\$ 5,510,776	\$ 6,286,266	\$ 6,330,340
<b>Projected Fund Balance</b>	<b>\$ 5,510,776</b>	<b>\$ 6,286,266</b>	<b>\$ 6,330,340</b>	<b>\$ 6,330,340</b>

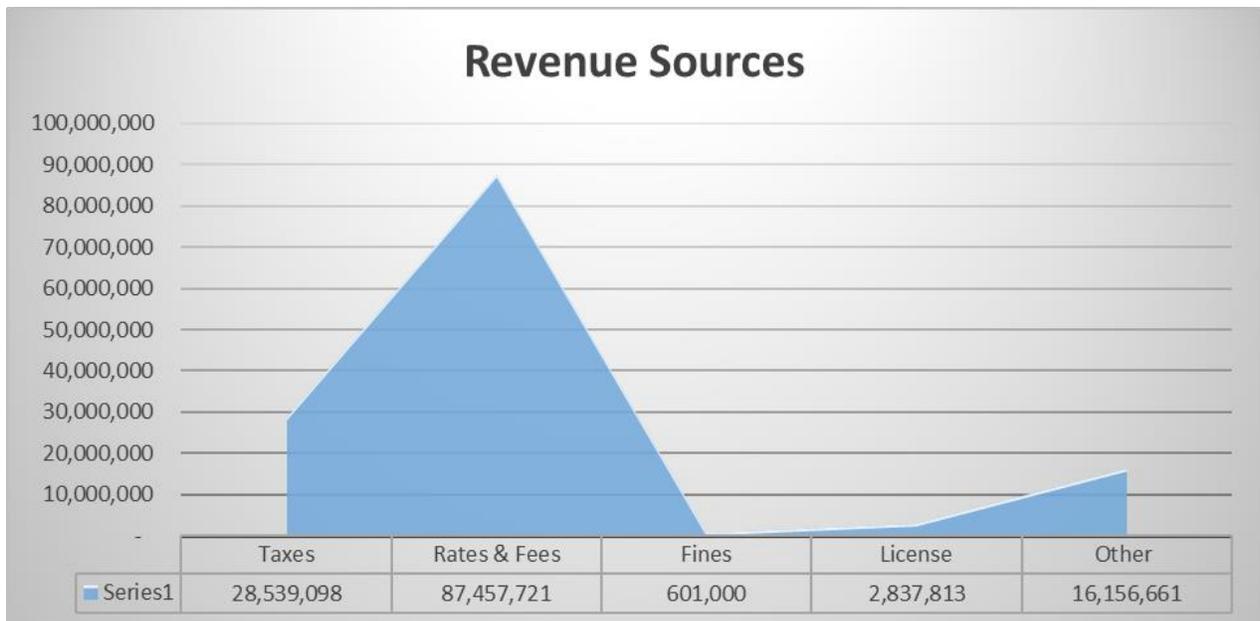
Solid Waste	FY19 Actuals	FY20 Actuals	FY21 Amended	FY 22 Adopted
Revenues	\$ 4,491,791	\$ 4,537,075	\$ 6,245,700	\$ 5,798,602
Expenditures	\$ 5,864,704	\$ 6,721,356	\$ 5,967,178	\$ 5,794,959
Difference	\$ (1,372,913)	\$ (2,184,281)	\$ 278,522	\$ 3,643
Beginning Fund Balance	\$ 648,091	\$ (724,822)	\$ (2,909,103)	\$ (2,630,581)
<b>Projected Fund Balance</b>	<b>\$ (724,822)</b>	<b>\$ (2,909,103)</b>	<b>\$ (2,630,581)</b>	<b>\$ (2,626,938)</b>

**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.

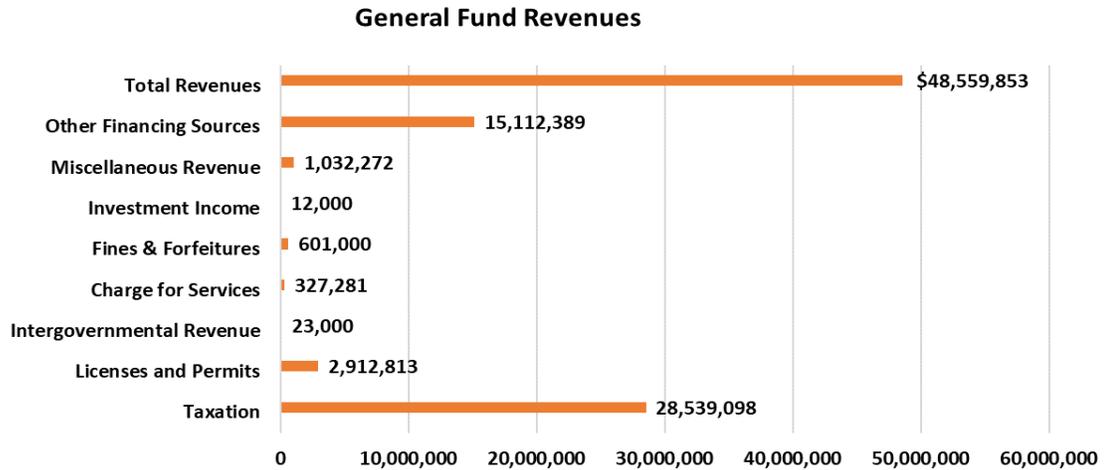
The revenue estimates are made after careful analysis of collection and remittance from the various sources. The City meets with Fulton County Tax Commissioner regarding forecasting of changes in the tax digest.

The graph below shows the breakout of projected revenues for the fiscal year 2022.



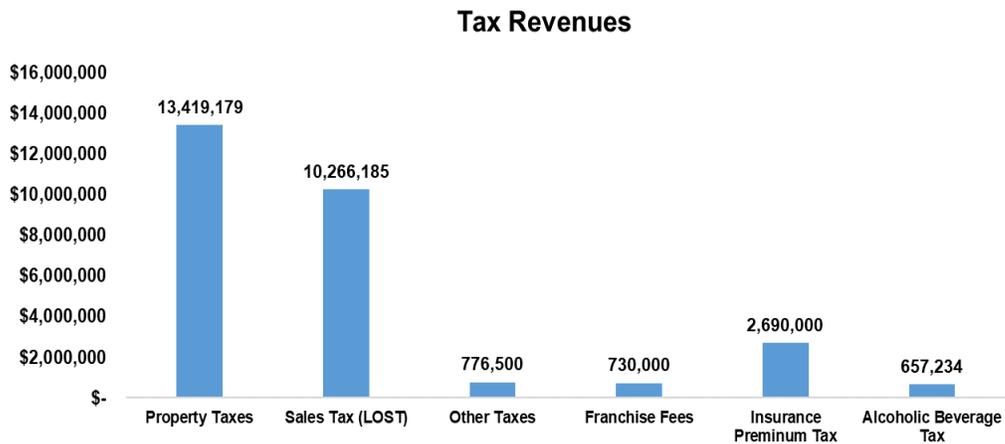
**GENERAL FUND REVENUE**

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 2022.



**TAXES**

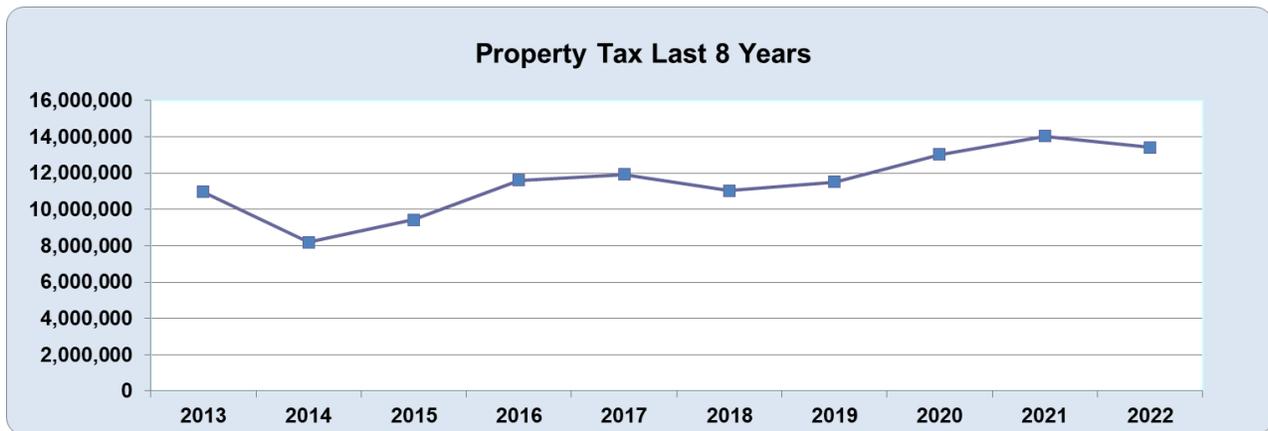
The General Fund has the following categories of taxes: Property (Ad Valorem Tax), Insurance Premium, Alcoholic Beverage Taxes, Franchise Fees, and Other Fees. The City derives 22% of its income from taxes. Property taxes make up about 8% of the total revenues. It is derived from a tax levy on real and 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.

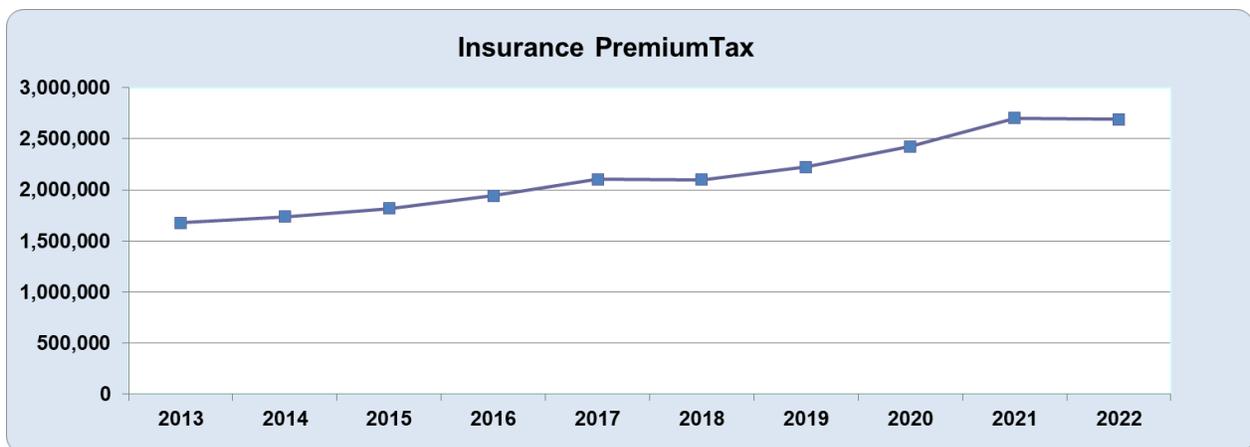
Beginning with the 2013 tax year, the downward trend experience from 2011 begin to stabilize with an uptick in fiscal 2015 and beyond.



\*FY 22, Anticipated Levy, FY 21 Budgeted

**Insurance Premium Tax**

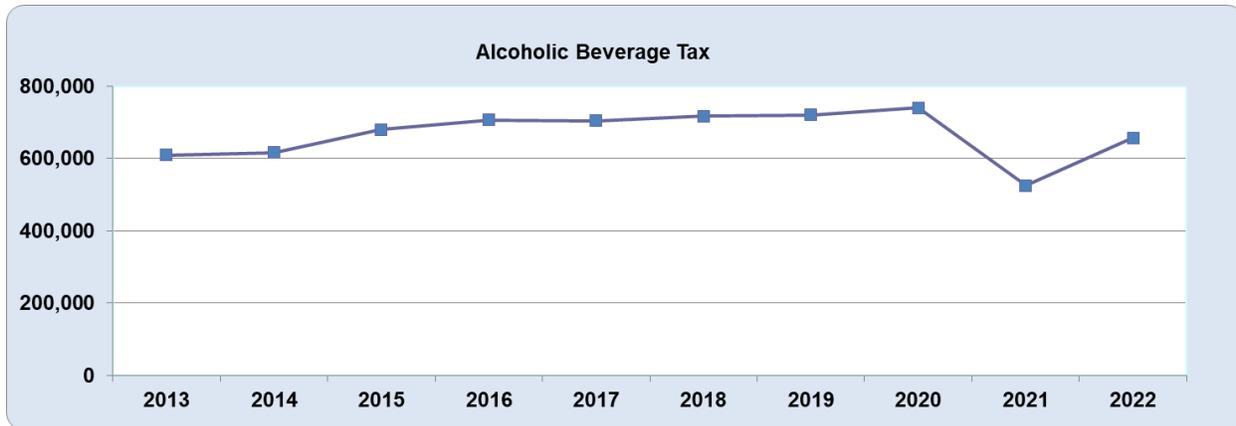
The State of Georgia levies a tax on insurance premiums collected within the City’s limit. Revenue from this tax is distributed back to the City each October. Fluctuations has occurred over the last eight years, but the more recent periods shows increase collection.



\*FY 22, Projected Levy, FY 21 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.



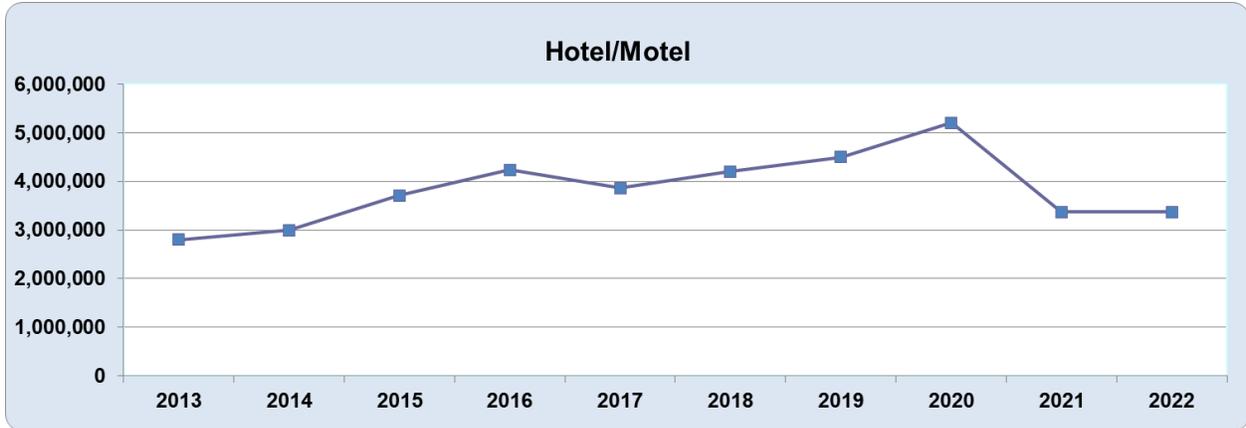
\*FY 21 & 22 Budgeted

**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.

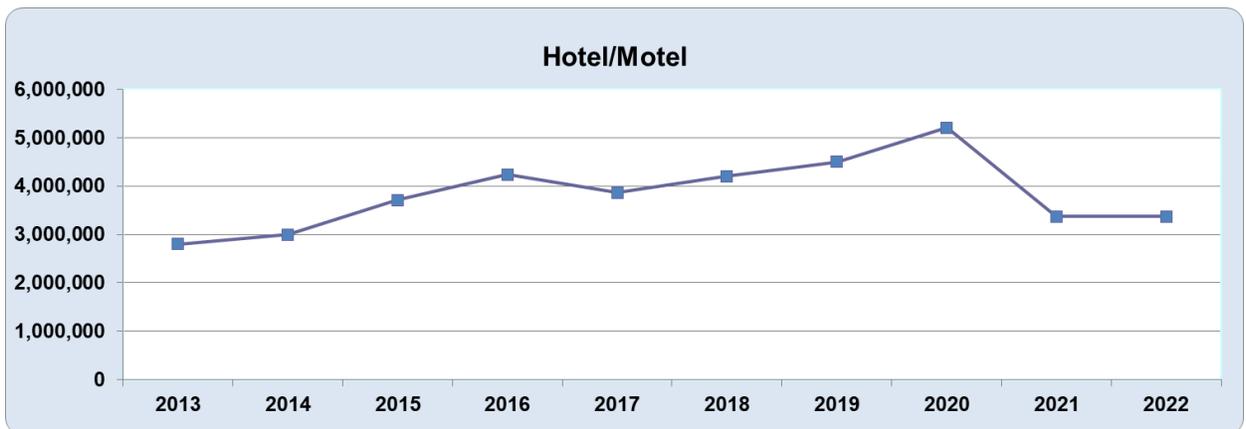
Collection over the last several years of the hotel motel tax shows a positive trend. This can be attributed to the proximity of the City to Hartfield's/Jackson International Airport, where many of the City's hotels are located and the addition of new hotels in the City. The projection for 2022 anticipates a significant decrease in revenues due to the current pandemic.



\*FY 21 & 22 Budgeted

### Franchise Fees

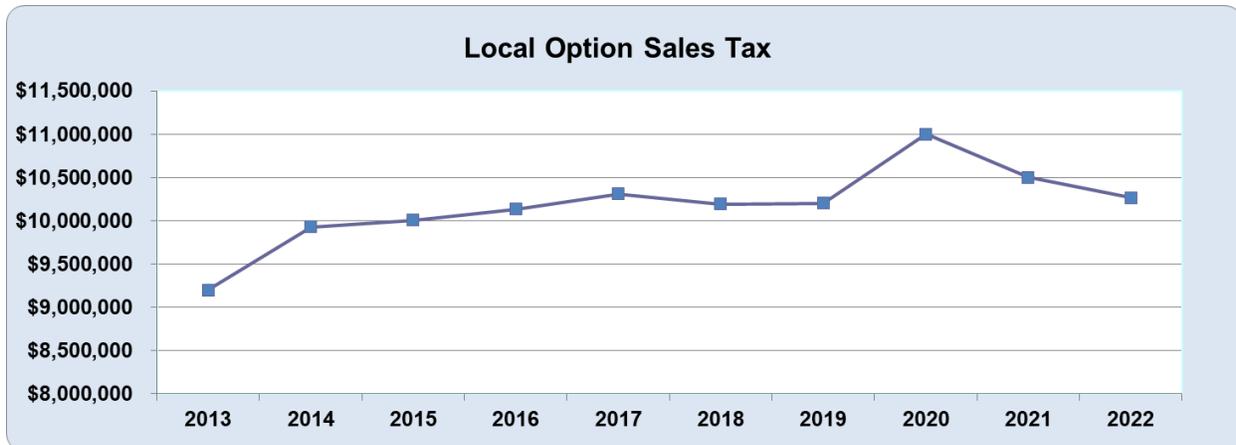
Public utilities operating within the City of East Point must pay to the City a franchise fee in return for the right to do business within the City and for the right to use public rights-of-way for transmission lines, pipes, wires, etc. Franchise tax projections are \$920K for fiscal year 2022.



\*FY 21 & 22 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 FY 2022 projection is set to \$10.2 million. The expectation is that revenue will significantly decrease during the first half of the fiscal year.

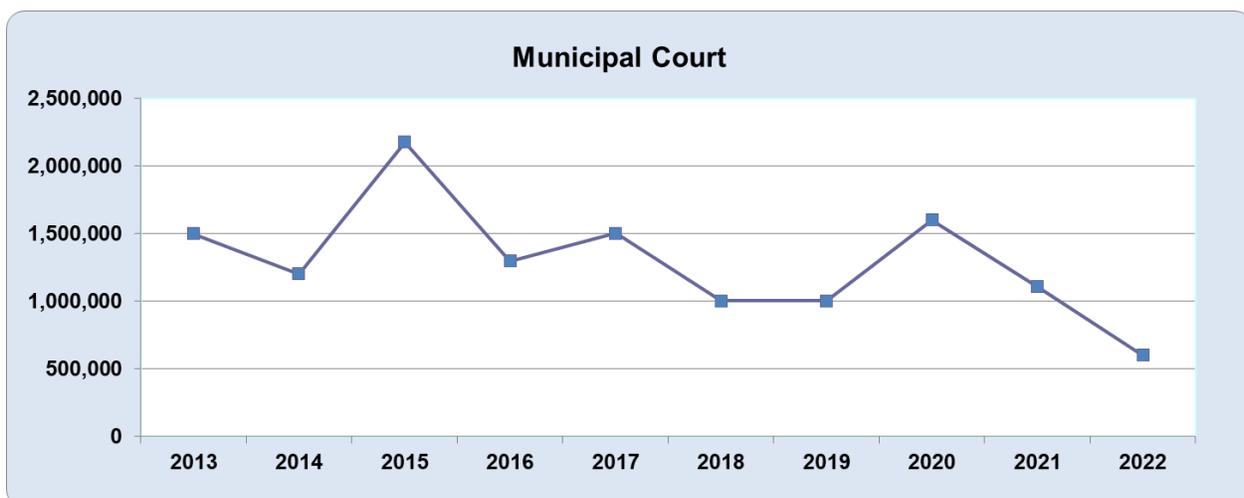


\*FY 21 & 22 Budgeted

**FINES & FORFEITURES**

*Municipal Court Revenue*

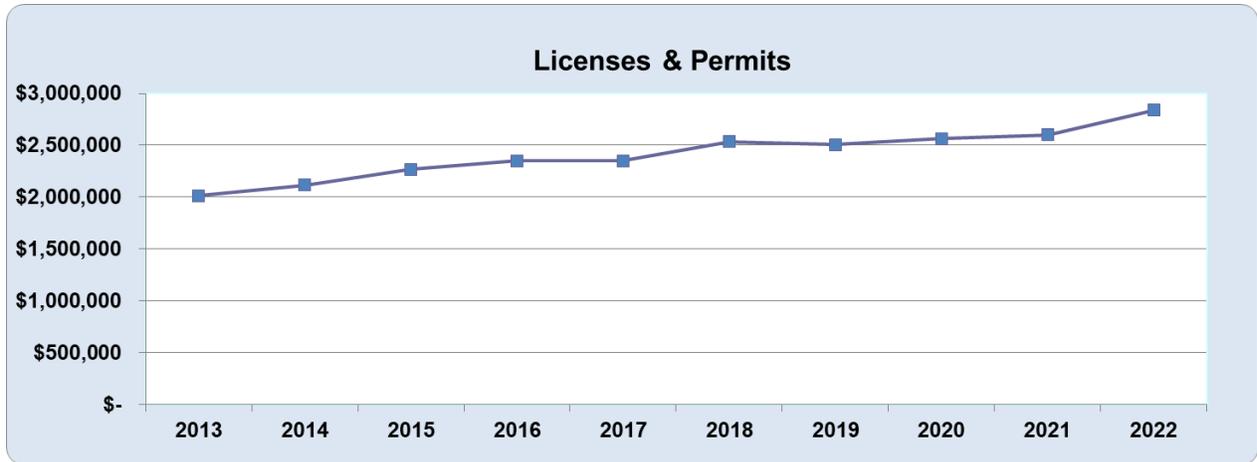
This revenue is generated from fines and forfeitures in the East Point Municipal Court. State law and local ordinance govern these bond/fine schedules. The expectation is that revenue will decrease during the first half of the fiscal year.



\*FY 21 & 22 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 2022 projections were kept at the same level.



\*FY 21 & 22 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.

Members of the management team met for two days of planning and goal setting for fiscal year 2018 through fiscal 2022. 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:

<b>Goal</b>	<b>Measure</b>	<b>Responsibility/Time Frame</b>
Fiscal Sustainability	Compliance with regulatory agencies, maintaining required Fund Balance & Receipt of GFOA Awards.	Finance Department FY 18 – FY 22
Community Quality of Life	Customer satisfaction surveys, Emergency response times and Compliance to City codes.	Parks & Rec/Public Safety & Planning & Community Dev. FY 22
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 22
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 22 FY 18 – FY 22
Disaster Recovery Plan	Disaster Recovery Plan in cases of emergency affecting the City	Public Safety (Fire & Police) FY 22
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 22
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 22

The Strategic Plan listed above was utilized to help prioritize expenditures for the upcoming FY2022 budget cycle and beyond.

## FIVE-YEAR REVENUE PROJECTIONS

The revenue forecast represents an analysis of the economic factors driving the City's revenue base and specific revenue sources available to the City. The City's core General Government revenues are increasingly affected by the economy. The financial plan revenue projections reflect various assumptions about the future economic environment based on national, state and local economic forecasts. The Governmental funds and Enterprise funds revenue projections take into consideration that the City's economy response to the COVID-19 pandemic will lag the recovery of the State as well as the National economy based on the following projections and assumptions. Management will continually assess and modify as necessary the revenue sources and future state of the City's local economy.

### Five Year Revenue Projections General Fund

Revenues	2019 Actual	2020 Actual	2021 Amended	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected	Notes
Taxes	\$ 28,986,880	\$ 29,364,635	\$ 29,327,000	\$ 28,539,098	\$ 29,395,271	\$ 30,277,129	\$ 31,185,443	\$ 32,121,006	1
Licenses & Permits	2,400,873	3,011,977	2,750,194	2,912,813	3,000,197	3,060,201	3,121,405	3,183,833	
Charges for Services	1,102,944	862,016	425,922	327,281	337,099	343,841	350,718	357,733	2
Fines & Forfeitures	1,205,952	792,491	515,488	601,000	619,030	625,220	631,473	637,787	3
Investment Income	2,756	47,210	3,700	12,000	12,360	12,607	12,859	13,117	
Miscellaneous Revenues	930,891	1,095,153	994,085	1,055,272	1,086,930	1,108,669	1,130,842	1,153,459	
Other Financing Sources	11,000,057	10,356,817	13,248,856	15,112,389	15,346,978	15,500,448	15,810,457	15,968,561	4
<b>Total General Fund</b>	<b>\$ 45,630,353</b>	<b>\$ 45,530,299</b>	<b>\$ 47,265,245</b>	<b>\$ 48,559,853</b>	<b>\$ 49,797,866</b>	<b>\$ 50,928,116</b>	<b>\$ 52,243,197</b>	<b>\$ 53,435,496</b>	

### Notes

#### Revenues projections do not include grant funds

1: Includes Hotel/Motel transfer into general fund anticipates revenue to remain flat during COVID restrictions.

General Fund Revenues for FY 2022 include fund sources from the following: Fund Balance and the American Rescue Plan.

2: Charges made by the city such as convenience fees, filming, and park services

3: A minimal increase is projected in this category based on trend and possible criminal justice reforms 1% growth

4: Represents income amount from 4 enterprise funds for services, projected at a 1% growth due to continuation of cost control measures

Revenue sustainability estimate: The increase in property values and easing of COVID restrictions will sustain 2 to 3% forecasted revenue growth a projected economic growth of 2 - 3%

Reserve Levels: Continue to grow fund balance

### Five Year Revenue Projections Other Funds

Revenues	2019 Actual	2020 Actual	2021 Amended	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected	Notes
Hotel/Motel	\$ 5,250,434	\$ 3,764,289	\$ 4,654,475	\$ 2,481,354	\$ 2,555,795	\$ 3,833,692	\$ 3,948,703	\$ 4,067,164	7
Electric Fund	47,611,291	46,283,210	48,567,148	48,517,689	49,973,220	51,472,416	53,016,589	54,607,086	4
Water & Sewer Fund	20,521,102	20,739,900	26,269,010	30,014,149	30,914,573	31,842,011	32,797,271	33,781,189	4
Sanitation Fund	4,491,791	4,537,075	6,245,700	5,798,602	5,856,588	5,915,154	5,974,305	6,034,048	5
Storm Water Fund	2,655,495	2,438,065	2,800,000	2,800,000	2,884,000	2,970,520	3,059,636	3,151,425	6
T-SPLOST	6,262,261	6,065,856	9,097,178	7,998,392	6,061,573	6,243,420	6,430,723	6,623,644	8
<b>Total Enterprise Funds</b>	<b>\$ 86,792,374</b>	<b>\$ 83,828,395</b>	<b>\$ 97,633,511</b>	<b>\$ 97,610,186</b>	<b>\$ 98,245,749</b>	<b>\$ 102,277,213</b>	<b>\$ 105,227,226</b>	<b>\$ 108,264,557</b>	
<b>Total Overall Revenues</b>	<b>\$ 132,422,727</b>	<b>\$ 129,358,694</b>	<b>\$ 144,898,756</b>	<b>\$ 146,095,039</b>	<b>\$ 147,966,365</b>	<b>\$ 153,126,534</b>	<b>\$ 157,390,053</b>	<b>\$ 161,618,075</b>	

No rate increases are included in projections

4: Billing based on number of residential units. Anticipated new development projects for 2022

Water/Sewer includes GEFA loan financing source.

5: Revenue projections likely to increase from FY 22 based on uniform billing of apartment complexes, then minimal growth projected through 2026

6: Billing based on residential roof alignment/ concrete surface included with property tax, rates constant from 2012

7: Hotel revenue projected to increase accordingly as COVID restrictions ease

8: TSPLOST fund balance is incorporated in 2022 to fund projected projects

Projections do not include Grant and CIP Funds

### FISCAL YEARS 2022-2026

#### 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 2022, the City of East Point adopted a total capital budget of \$17,635,377. This includes \$7,215,000 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 2022 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**

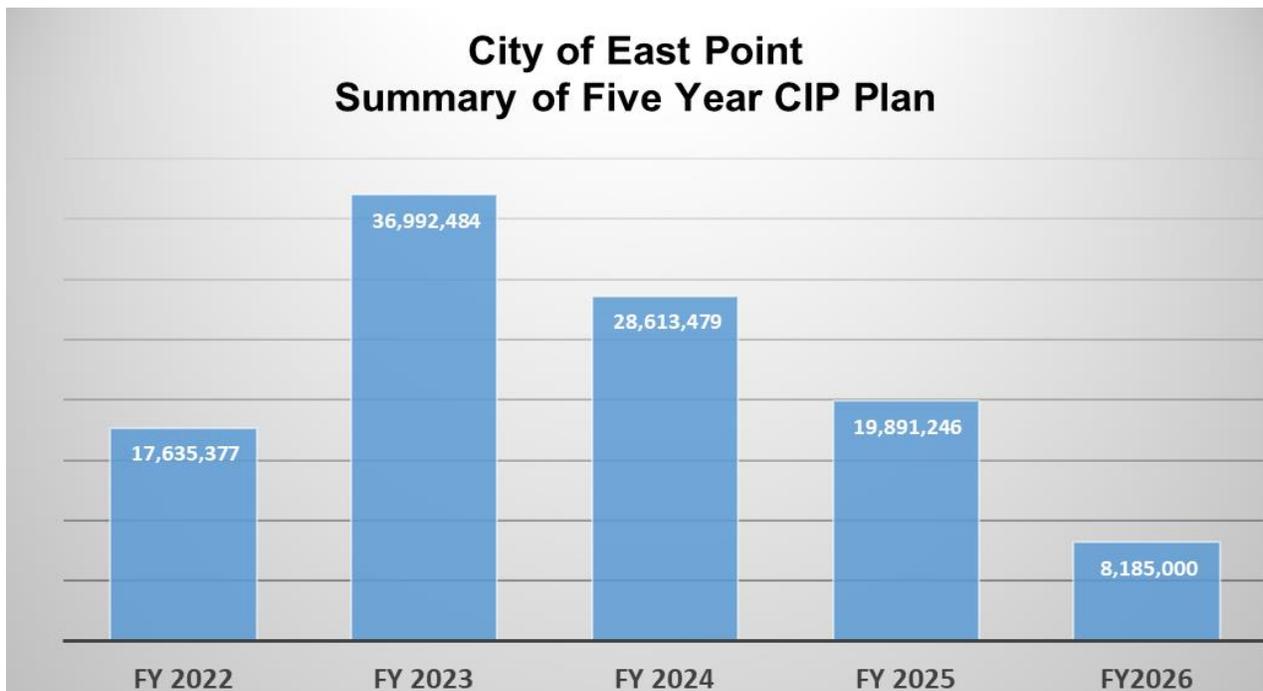
Recurring capital projects included in the budget:

- Sidewalk and Street Improvements \$7,998,000
- Water Distribution System Improvements \$3,565,000
- Information technology updates \$710,000
- Buildings – Improvements and Repairs \$530,000
- Purchase of new vehicles \$560,000

### FY 2022 - FY 2026 Capital by Category and Fund

Categories:	Amended	Adopted	Proposed Expenditures For Planning Years				Projected Five Year	
			FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Public Safety	\$ 1,590,078	\$ 942,925	\$ 1,681,892	\$ 650,387	\$ 320,654	\$ -	\$ 3,595,858	
Public Services	12,995,576	8,907,099	9,908,392	8,090,892	8,058,392	7,585,000	42,549,777	
Parks and Recreation	3,000,000	260,353	3,601,000	5,455,000	3,000,000	-	12,260,353	
Public Utilities	10,407,143	7,215,000	20,119,000	13,765,000	7,900,000	-	48,999,000	
Information Technology	1,793,170	310,000	1,682,200	652,200	612,200	600,000	3,856,600	
<b>Total Proposed Expenditures</b>	<b>\$ 29,785,967</b>	<b>\$ 17,635,377</b>	<b>\$ 36,992,484</b>	<b>\$ 28,613,479</b>	<b>\$ 19,891,246</b>	<b>\$ 8,185,000</b>	<b>\$ 111,261,588</b>	

Funding Sources:	Amended	Adopted	Proposed Expenditures For Planning Years				Projected Five Year	
			FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
General Fund	\$ 1,127,174	\$ 1,839,952	\$ 3,096,392	\$ 2,047,887	\$ 1,130,654	\$ 535,000	\$ 8,649,885	
Bonds	3,000,000	-	3,000,000	5,000,000	3,000,000	-	11,000,000	
Hotel/Motel	3,700,000	-	1,725,000	50,000	50,000	50,000	1,875,000	
TSPLOST	9,097,178	7,998,392	7,098,392	7,098,392	7,198,392	7,000,000	36,393,570	
50 Worst Properties	-	-	31,500	-	-	-	31,500	
Condemned Funds	168,000	9,003	-	-	-	-	9,003	
MCT Funds	616,030	226,030	-	-	-	-	226,030	
Grants	712,272	37,000	600,000	-	-	-	637,000	
Water & Sewer Fund	5,832,143	3,565,000	13,280,000	9,365,000	3,450,000	-	29,660,000	
Electric Fund	3,245,000	2,200,000	4,240,000	2,115,000	2,065,000	-	10,620,000	
Solid Waste Fund	125,000	245,000	314,000	-	-	-	559,000	
Storm Water Fund	1,205,000	1,205,000	2,285,000	2,285,000	2,385,000	-	8,160,000	
Internal Funds	958,170	310,000	1,322,200	652,200	612,200	600,000	3,496,600	
<b>Total Proposed Funding Sources</b>	<b>\$ 29,785,967</b>	<b>\$ 17,635,377</b>	<b>\$ 36,992,484</b>	<b>\$ 28,613,479</b>	<b>\$ 19,891,246</b>	<b>\$ 8,185,000</b>	<b>\$ 111,317,588</b>	



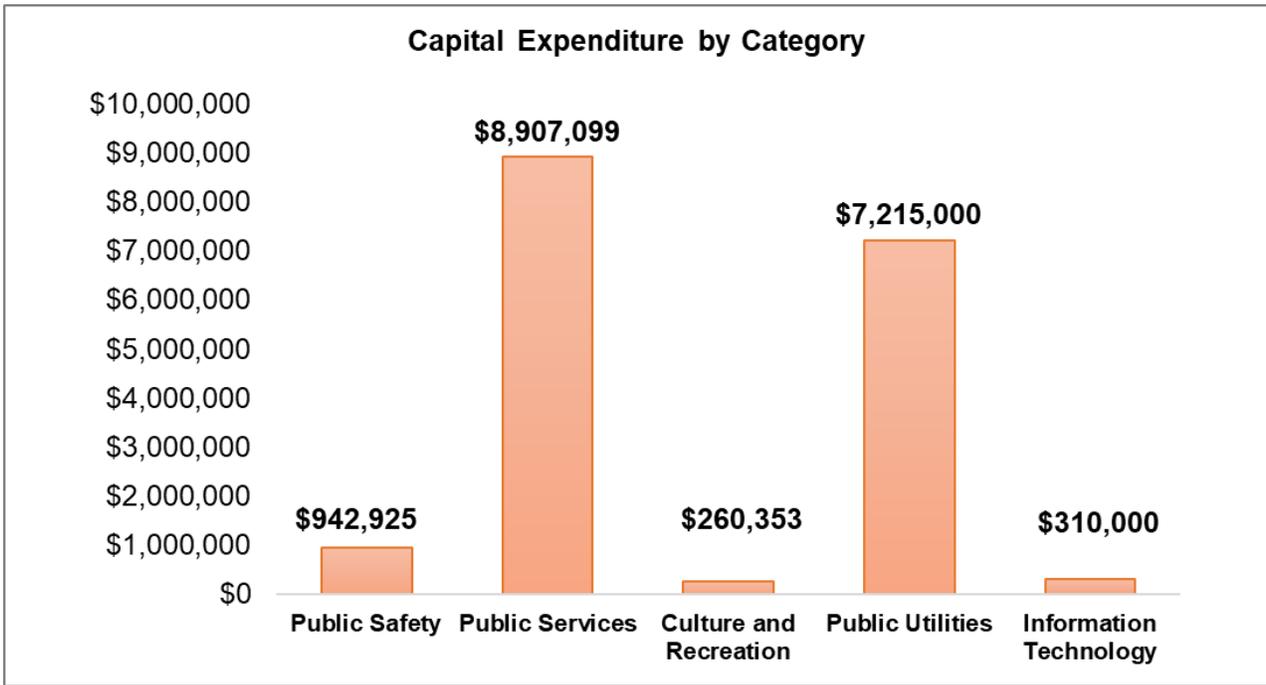
### Capital Expenditure by Asset Type

<i>Asset By Type:</i>	Amended	Adopted	Proposed Expenditures For Planning Years				Projected Five	
			FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
<b>General &amp; 50 Worst Funds</b>								<b>Total</b>
Art	\$ -	\$ -	\$ 138,500	\$ 162,500	\$ -	\$ -	\$ -	\$ 301,000
Buildings	3,000,000	-	3,000,000	5,000,000	3,000,000	-	-	11,000,000
Building Improvements	3,515,000	530,000	1,825,000	635,000	535,000	435,000	-	3,960,000
Machinery & Equipment	750,078	612,925	612,892	239,733	240,000	-	-	1,705,550
Vehicles	1,208,398	330,000	1,581,500	455,654	255,654	-	-	2,622,808
Park Improvements	50,000	260,353	386,000	455,000	-	-	-	1,101,353
Technology Upgrades	1,758,170	310,000	1,607,200	652,200	612,200	600,000	-	3,781,600
Roadways & Pavements	9,097,178	8,377,099	7,373,392	7,248,392	7,348,392	7,150,000	-	37,497,277
<b>Subtotal Capital Fund</b>	<b>\$ 19,378,824</b>	<b>\$ 10,420,377</b>	<b>\$ 16,524,484</b>	<b>\$ 14,848,479</b>	<b>\$ 11,991,246</b>	<b>\$ 8,185,000</b>	<b>\$ -</b>	<b>\$ 61,969,588</b>
<b><i>Enterprise Funds</i></b>								
Equipment	\$ 1,235,000	\$ 770,000	\$ 1,400,000	\$ 1,015,000	\$ 1,015,000	\$ -	\$ -	\$ 4,200,000
Electrical Infrastructure	1,085,000	1,365,000	2,760,000	1,250,000	1,250,000	-	-	6,625,000
Building Improvements	360,000	300,000	950,000	800,000	-	-	-	2,050,000
Water Treatment Plant	2,454,352	2,170,000	6,825,000	4,150,000	1,485,000	-	-	14,630,000
Water line, Sewer Line, Meter Services	2,152,791	805,000	4,224,000	3,975,000	1,575,000	-	-	10,579,000
Vehicles	100,000	230,000	824,000	190,000	140,000	-	-	1,384,000
AMI Technology Upgrades	1,930,000	400,000	1,200,000	100,000	50,000	-	-	1,750,000
Storm Water	1,090,000	1,175,000	2,285,000	2,285,000	2,385,000	-	-	8,130,000
<b>Total Enterprise Fund</b>	<b>\$ 10,407,143</b>	<b>\$ 7,215,000</b>	<b>\$ 20,468,000</b>	<b>\$ 13,765,000</b>	<b>\$ 7,900,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,348,000</b>
<b>Total Proposed CIP Expenditures</b>	<b>\$ 29,785,967</b>	<b>\$ 17,635,377</b>	<b>\$ 36,992,484</b>	<b>\$ 28,613,479</b>	<b>\$ 19,891,246</b>	<b>\$ 8,185,000</b>	<b>\$ -</b>	<b>\$ 111,317,588</b>

## Capital Expenditure by Department

<i>Proposed Expenditures By Department</i>	Amended	Adopted	Proposed Expenditures For Planning Years				Projected Five Year	
			FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
<b><u>Public Safety</u></b>								
Courts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fire	685,505	531,664	1,070,159	65,000	65,000	-	-	1,731,823
Police	904,573	411,261	611,733	585,387	255,654	-	-	1,864,035
<b>Total Public Safety</b>	<b>\$ 1,590,078</b>	<b>\$ 942,925</b>	<b>\$ 1,681,892</b>	<b>\$ 650,387</b>	<b>\$ 320,654</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,595,858</b>
<b><u>Public Service</u></b>								
Customer Service, Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Community Planning & Development	-	-	-	-	-	-	-	-
Public Works - Transportation	9,147,178	8,377,099	7,373,392	7,248,392	7,348,392	7,150,000	-	37,497,277
Buildings & Grounds	3,760,000	530,000	1,880,000	635,000	710,000	435,000	-	4,190,000
Fleet, Roads & Drainage	55,000	-	445,000	45,000	-	-	-	490,000
50 Worst Properties	-	-	31,500	-	-	-	-	31,500
Contracts & Procurement	33,398	-	40,000	-	-	-	-	40,000
Public Art	-	-	138,500	162,500	-	-	-	301,000
<b>Total Public Service</b>	<b>\$ 12,995,576</b>	<b>\$ 8,907,099</b>	<b>\$ 9,908,392</b>	<b>\$ 8,090,892</b>	<b>\$ 8,058,392</b>	<b>\$ 7,585,000</b>	<b>\$ -</b>	<b>\$ 42,549,777</b>
<b><u>Culture &amp; Recreation</u></b>								
Parks & Recreation	\$ 3,000,000	\$ 260,353	\$ 3,601,000	\$ 5,455,000	\$ 3,000,000	\$ -	\$ -	12,316,353
Economic Development	-	-	-	-	-	-	-	-
<b>Total Culture and Recreation</b>	<b>\$ 3,000,000</b>	<b>\$ 260,353</b>	<b>\$ 3,601,000</b>	<b>\$ 5,455,000</b>	<b>\$ 3,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,316,353</b>
<b><u>Public Utilities</u></b>								
Water & Sewer - Water Line/Treatment	\$ 4,906,774	\$ 3,085,000	\$ 11,340,000	\$ 7,775,000	\$ 1,960,000	\$ -	\$ -	24,160,000
Water & Sewer - Sewer Line	740,369	400,000	1,600,000	1,250,000	1,250,000	-	-	4,500,000
Water & Sewer- Technical Services	-	-	-	-	-	-	-	-
Water & Sewer- Meter Services	185,000	80,000	340,000	340,000	240,000	-	-	1,000,000
Water & Sewer -Meter Reader	115,000	-	-	-	-	-	-	-
Storm Water	1,090,000	1,205,000	2,285,000	2,285,000	2,385,000	-	-	8,160,000
Electric	3,245,000	2,200,000	4,240,000	2,115,000	2,065,000	-	-	10,620,000
Solid Waste	125,000	245,000	314,000	-	-	-	-	559,000
<b>Total Public Utilities</b>	<b>\$ 10,407,143</b>	<b>\$ 7,215,000</b>	<b>\$ 20,119,000</b>	<b>\$ 13,765,000</b>	<b>\$ 7,900,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,999,000</b>
Information Technology	\$ 1,793,170	\$ 310,000	\$ 1,682,200	\$ 652,200	\$ 612,200	\$ 600,000	\$ -	3,856,600
<b>Total Information Technology</b>	<b>\$ 1,793,170</b>	<b>\$ 310,000</b>	<b>\$ 1,682,200</b>	<b>\$ 652,200</b>	<b>\$ 612,200</b>	<b>\$ 600,000</b>	<b>\$ -</b>	<b>\$ 3,856,600</b>
Transportation Projects (Grants)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Proposed CIP Expenditures</b>	<b>\$ 29,785,967</b>	<b>\$ 17,635,377</b>	<b>\$ 36,992,484</b>	<b>\$ 28,613,479</b>	<b>\$ 19,891,246</b>	<b>\$ 8,185,000</b>	<b>\$ -</b>	<b>\$ 111,317,588</b>

**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
2021	100,000	545,725	645,725
2022	110,000	545,725	655,725
2023	115,000	538,325	653,325
2024	120,000	533,725	653,725
2025	315,000	528,928	843,928
2026-2030	1,800,000	2,427,275	4,227,275
2031-2035	2,140,000	2,079,900	4,219,900
2036-2040	2,550,000	1,677,750	4,227,750
2041-2045	3,155,000	1,063,750	4,218,750
2046-2048	2,300,000	233,750	2,533,750
<b>Total</b>	<b>12,705,000</b>	<b>10,174,853</b>	<b>22,879,853</b>

#### 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
<b>Total</b>	<b>\$ 602,267</b>	<b>\$ 140,162</b>	<b>\$ 742,429</b>

### 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
<b>Total</b>	<b>\$ 8,970,000</b>	<b>\$ 505,017</b>	<b>\$ 9,475,017</b>

#### 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
2021		-	61,500
2022		-	61,500
2023			61,500
2024			61,500
2025			61,500
2026-2030		-	307,500
2031-2035		-	307,500
2036-2040	1,200,000	276,750	1,476,750
<b>Total</b>	<b>1,200,000</b>	<b>1,199,250</b>	<b>2,399,250</b>

### 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
2021	100,000	545,725	645,725
2022	110,000	545,725	655,725
2023	115,000	538,325	653,325
2024	120,000	533,725	653,725
2025	315,000	528,928	843,928
2026-2030	1,800,000	2,427,275	4,227,275
2031-2035	2,140,000	2,079,900	4,219,900
2036-2040	2,550,000	1,677,750	4,227,750
2041-2045	3,155,000	1,063,750	4,218,750
2046-2048	2,300,000	233,750	2,533,750
<b>Total</b>	<b>12,705,000</b>	<b>10,174,853</b>	<b>22,879,853</b>

The City has the following lease amounts outstanding as of the start of fiscal year 2021.

Enterprise funds- Capital Leases					Final Payment Due Date
<u>Fund</u>	<u>Payee</u>	<u>Due Date</u>	<u>Amount</u>		<u>Due Date</u>
510	Altec Capital Services, LLC	July 1	\$ 81,539		7/1/2022
540	JP Morgan Chase Bank	April 28	\$ 288,740		4/21/2021
540	JP Morgan Chase Bank	Dec 27	\$ 149,951		12/27/2021



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 2022 will continue to offer several wellness programs to include exercise, healthy cooking, etc.

**Human Resources Highlights**

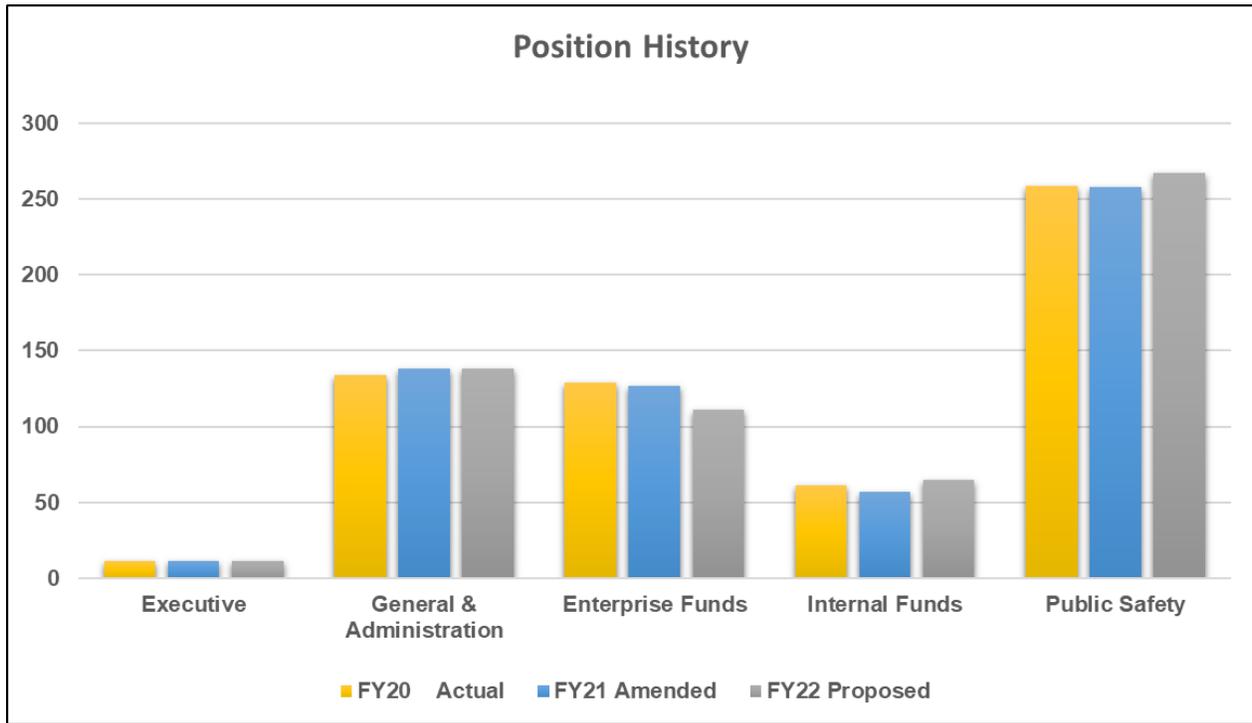
The following table highlights personnel changes for the last two fiscal periods and the current budget year.

Department/Fund	Totals	FY20 Actual	FY21 Amended	FY22 Proposed
50 Worst Properties	Full-time Positions	3	3	3
Building and Grounds	Full-time Positions	19	20	19
	Part-time Positions	3	7	7
City Attorney	Full-time Positions	3	3	3
City Clerk	Full-time Positions	4	4	4
City Manager	Full-time Positions	5	6	6
Communications	Full-time Positions	3	4	4
Customer Care	Full-time Positions	44	30	28
	Part-time Positions	0	0	0
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	12	13	14
Fire	Full-time Positions	79	82	79
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	10	10
	Part-time Positions	2	1	1

Municipal Court	Full-time Positions	10	10	10
	Part-time Positions	3	3	3
Parks & Recreation	Full-time Positions	14	16	14
	Part-time Positions	7	5	7
Planning & Community Development	Full-time Positions	13	15	13
Police	Full-time Positions	146	148	144
	Part-time Positions	18	17	18
Jail	Full-time Positions	19	19	19
Code Enforcement	Full-time Positions	7	7	7
Public Works	Full-time Positions	15	14	15
	Part-time Positions	0	0	0
Contracts & Procurement	Full-time Positions	8	9	9
Solid Waste	Full-time Positions	28	30	27
Stormwater	Full-time Positions	8	5	6
	Part-time Positions	2	1	1
Property Tax	Full-time Positions	2	2	2
Water & Sewer	Full-time Positions	57	58	43
	Full-time Positions	<b>559</b>	<b>559</b>	<b>556</b>
	Part-time Positions	<b>35</b>	<b>34</b>	<b>37</b>
<b>Total City of East Point</b>		<b>594</b>	<b>593</b>	<b>593</b>

Category	FY20 Actual	FY21 Amended	FY22 Proposed
Executive	11	11	11
General & Administration	134	139	140
Enterprise Funds	129	128	111
Internal Funds	61	57	64
Public Safety	259	258	267
<b>Total Positions</b>	<b>594</b>	<b>593</b>	<b>593</b>

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
- Transfer city-owned properties from the City to the East Point Redevelopment Agency
- Pursue judicial tax foreclosures upon properties abated via the program
- Identify additional properties to be included in the program

### **FY 2021 ISSUES**

- Recovering funds expended to demolish and maintain properties identified in the program
- Identifying and locating property owners
- Increasing number of properties in contempt of Municipal Court Consent Agreements
- Maintenance of city-owned heavy construction equipment

### **FY 2022 Property Identification**

Twenty-seven (27) properties surveyed 03/26/2021 via Staff site visits. Twelve (12) properties identified to be addressed under 50 Worst Properties Program.

**50 Worst Properties**

<b>BUDGET SUMMARY</b>				
	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>
<b>Category Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Proposed</b>
<b>Expenditure Category</b>				
<b>Personal Services</b>	\$ 148,345	\$ 131,936	\$ 92,279	\$ 158,223
<b>Operating</b>	\$ 206,629	\$ 293,341	\$ 277,690	\$ 288,766
<b>Capital</b>	\$ 45,377	\$ 29,120		
<b>TOTAL</b>	\$ 400,351	\$ 454,397	\$ 369,969	\$ 446,989

**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 22 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.

<b>BUDGET SUMMARY</b>				
<b>Category Description</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Proposed</b>
<b>Expenditure Category</b>				
<b>Personal Services</b>	434,548	327,242	\$ 429,602	448,673
<b>Operating</b>	\$ 1,100,485	\$ 947,845	\$ 2,074,419	\$ 1,506,500
<b>TOTAL</b>	<b>\$ 1,535,033</b>	<b>\$ 1,275,087</b>	<b>\$ 2,504,021</b>	<b>\$ 1,955,173</b>

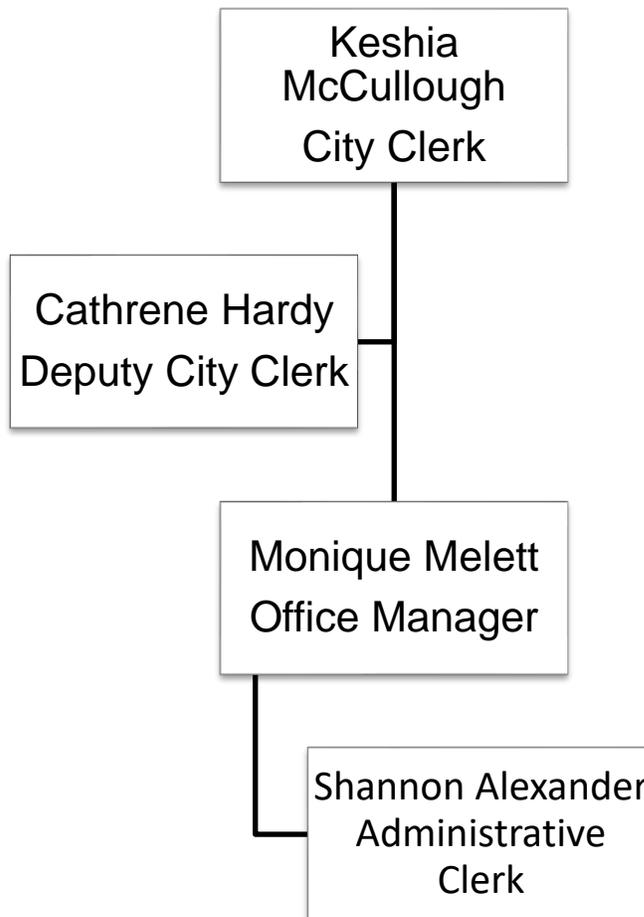
**The City Clerk's Office**

**Department Head:** Keshia McCullough

**Phone:** 404-270-7090

**Fax:** 404-765-1014

**Email:** cityclerkstaff@eastpointcity.org



**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 2022**

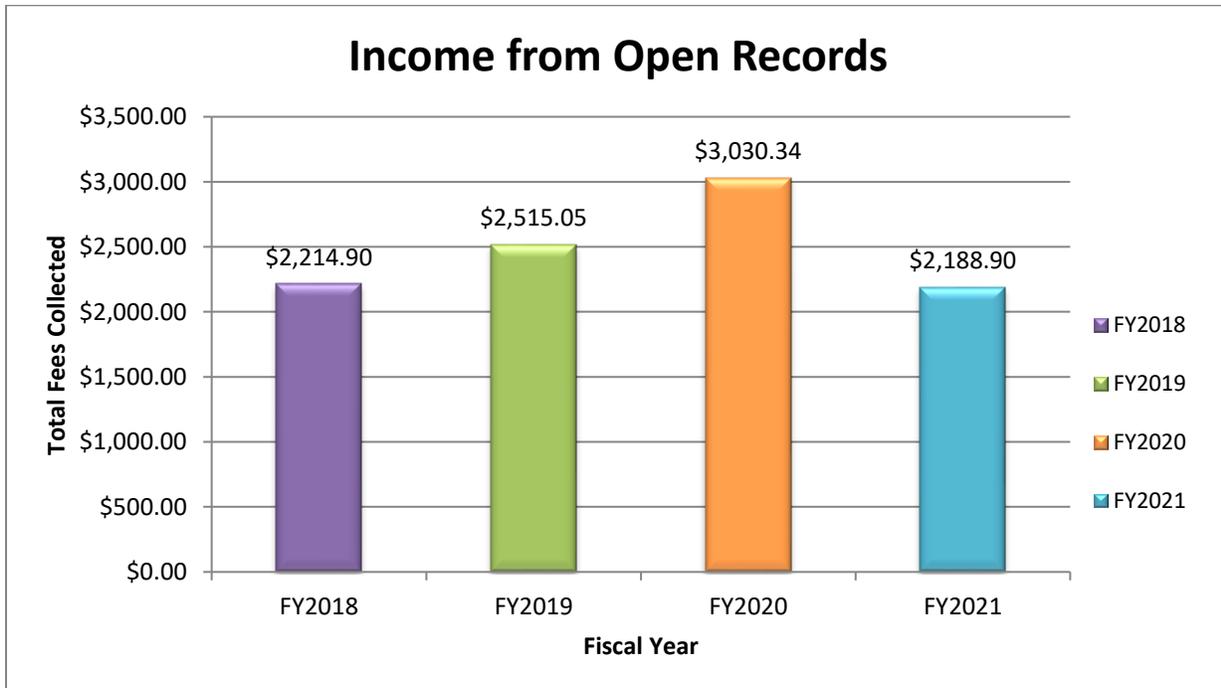
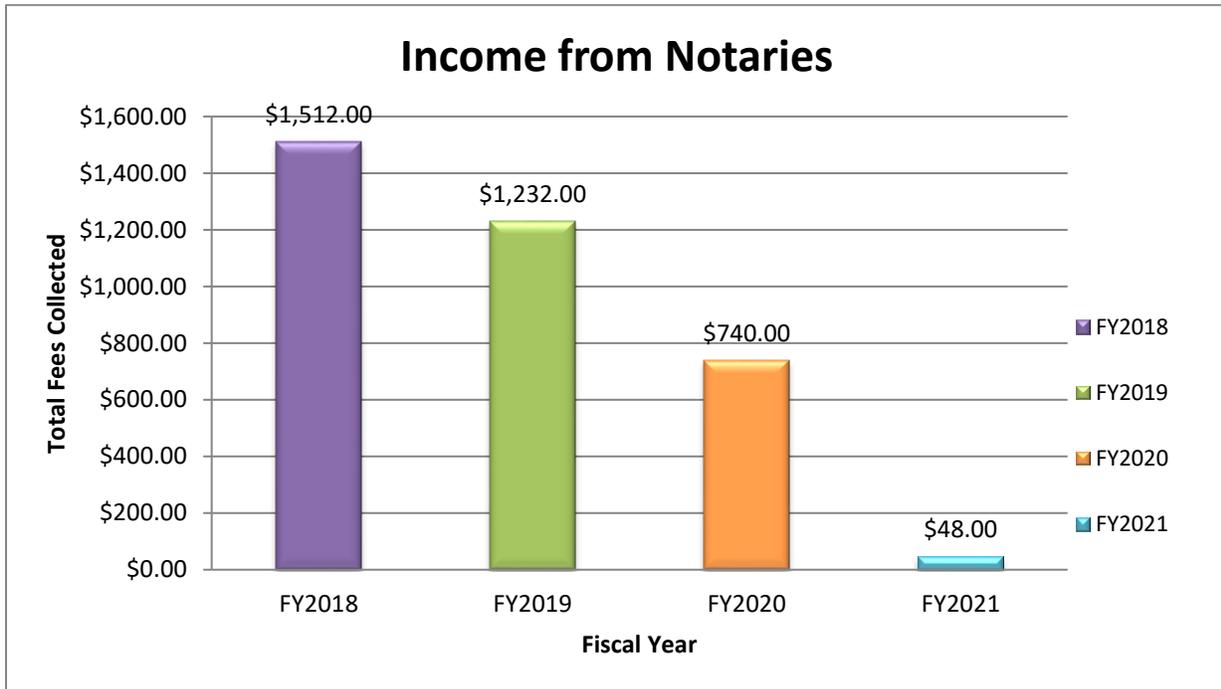
1. To provide the highest level of customer service to the Mayor, Council, City Administration & the residents of East Point
2. To foster government transparency through the availability of public records
3. To provide timely and advance notification of public meetings
4. To deliver Open Record Requests 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 22 CHALLENGES**

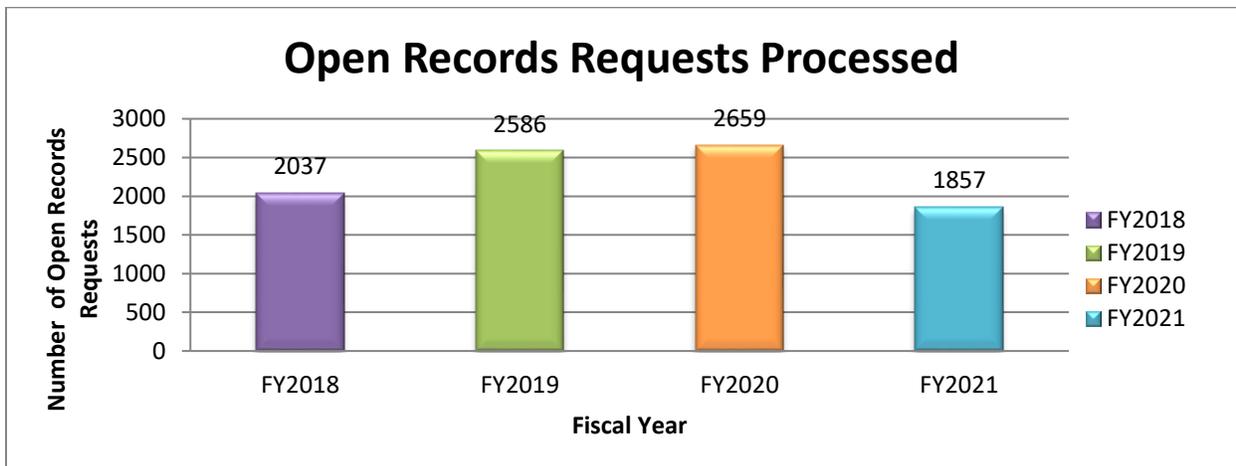
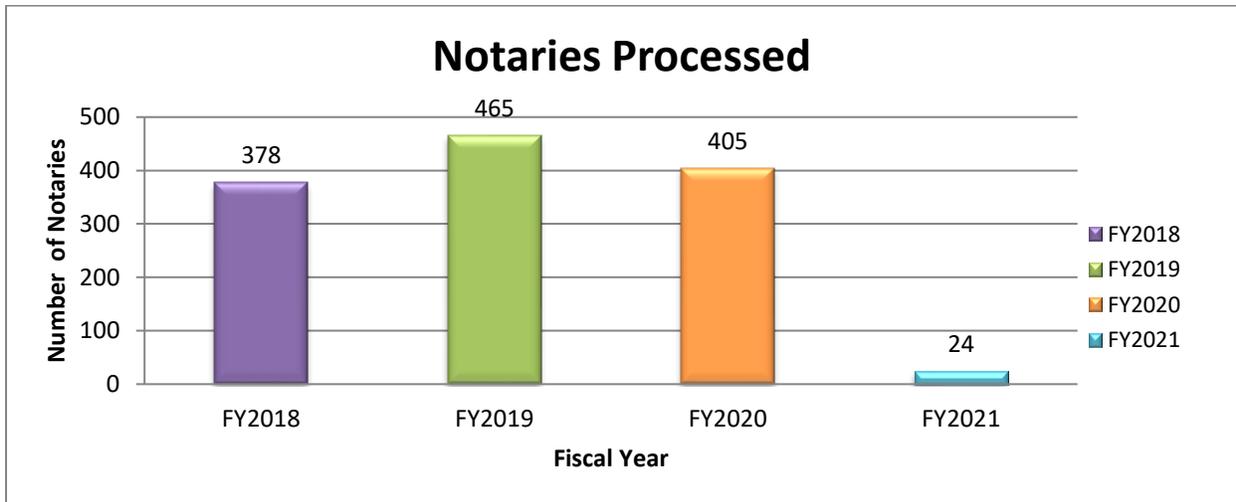
Presently, the City Clerk’s Office is in the process of implementing a robust records management program that incorporates document retention and regular shredding’s. The Clerk’s Office does not view this as a challenge, but rather an opportunity to enhance the practices that have already been put in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

Measurement Description	FY19	FY20	FY21	FY22
	Actual	Actual	Projected	Projected
<b>Workload Measures</b>				
Open Records	2578	2679	3057	3100
Reports of Claims	79	84	72	78
Closed Claims	28	27	29	30
Notaries	465	405	82	150
Council Meetings	24	24	24	24
Work Sessions	12	11	12	12
Special Council Workshops	0	0	0	0
Special Called Work Session	0	0	0	0
Special Called Meetings	3	4	2	0
Ethics Board Meetings	0	0	0	0
Ethics Pre-Hearings / Hearings	0	0	0	0
Finance/Budget Committee Meetings	4	6	11	12
Building Authority Meetings	3	0	1	4
Human Resources Committee	1	0	0	2
Emergency Council Meetings	0	0	2	0

**NOTE: FY21 figures are for the period of July 1, 2020– February 26, 2021**



**NOTE: FY21 figures are for the period of July 1, 2020 – February 27, 2021**



<b>BUDGET SUMMARY</b>				
Category Description	FY19	FY20	FY21	FY22
	Actual	Actual	Amended	Proposed
<b>Expenditure Category</b>				
<b>Personal Services</b>	294,934	325,638	329,758	295,588
<b>Operating</b>	\$ 68,711	\$ 106,849	\$ 86,617	\$ 357,699
<b>TOTAL</b>	\$ 363,645	\$ 432,487	\$ 416,375	\$ 653,287

**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 22 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	FY19	FY 20	FY21	FY22
	Actual	Actual	Projected	Projected
<b>Workload Measures</b>				
<b>Vacant Property &amp; Blight Housing Reductions</b>	32		28	25
<b>Completion of Neighborhood Plans</b>	4		2	2
<b>Progress of New City Hall Project</b>	100%	N/A	N/A	N/A
<b>Completion of Fire Station</b>	100%	N/A	N/A	N/A

<b>BUDGET SUMMARY</b>				
<b>Category Description</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Proposed</b>
<b>Expenditure Category</b>				
<b>Personal Services</b>	674,359	823,343	\$ 856,214	808,503
<b>Operating</b>	\$ 182,866	\$ 248,943	\$ 182,673	\$ 311,386
			\$ -	\$ -
<b>TOTAL</b>	\$ 857,225	\$ 1,072,286	\$ 1,038,887	\$ 1,119,889

**MISSION & GOALS**

The Office of Communications 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
- Need a larger media database to disseminate press releases to various media outlets

Measurement Description	FY 20	FY21	FY22
	Actual	Actual	Projected
Social Media Posts	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.	At least 4-5 posts a day on all social media sites. Post one video on social media at least every other week.
Web Updates	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.	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 to four videos a month	Six to eight videos a month	Upload eight new videos a month
VERGE Newsletters	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.	The VERGE monthly e-newsletter will be shared on social media, Nextdoor and Access East Point.
Press Releases/Media Advisories	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.	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.	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	FY19	FY20	FY21	FY22
	Actual	Actual	Amended	Proposed
<b>Expenditure Category</b>				
<b>Personal Services</b>	\$ 208,946	\$ 286,622	\$ 301,725	\$ 349,895
<b>Operating</b>	\$ 24,194	\$ 52,550	\$ 54,535	\$ 58,223
			\$ -	\$ -
<b>TOTAL</b>	<b>\$ 233,140</b>	<b>\$ 339,172</b>	<b>\$ 356,260</b>	<b>\$ 408,118</b>

### **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 2021 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 2021 OBJECTIVES UPDATE**

1. Began policy and procedures for Contracts and Procurement, will complete by end of calendar year 2021.
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 2021 GOALS UPDATE**

- Update website to make it more efficient and informative-C&P purchased lonwave software to allow electronic posting and response to bids; upload and manage contracts
- Use ERP system to post bids-lonwave 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 22 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	FY22
	Actual	Actual	Projected	Projected	Projected
<b>Demand Measures</b>					
Decrease number of formal protests	0	0	2	2	2
Increase the number of annual blanket contracts	50	50	35	100	100
Contracts & Procurement – Total Number of Purchase Orders Processed Per Month	400	400	400	650	650
Contracts & Procurement – Total Number of Field Purchase Orders Issued Per Month	40	40	20	10	10

BUDGET SUMMARY				
Category Description	FY19	FY20	FY21	FY22
	Actual	Actual	Amended	Proposed
<b>Expenditure Category</b>				
<b>Personal Services</b>	\$ 540,862	\$ 585,431	\$ 547,798	\$ 714,136
<b>Operating</b>	\$ 16,242	\$ 52,661	\$ 52,010	\$ 52,010
<b>TOTAL</b>	\$ 557,104	\$ 638,092	\$ 599,808	\$ 766,146

**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, to promote customer goodwill and satisfaction, but to also streamline the customer payment and new service process in an event of the pandemic or natural disaster.

**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 regarding our processes and procedures
5. Continuously audit utility accounts to ensure proper billing practices.
6. Implement a new system to allow customers to set-up a new account online
7. Mastering new ERP system BS&A

**FY '22 ISSUES**

1. Drive-Thru upgrades to all for all lanes to be open during business hours and add a drive-up payment Kiosk for all utility and tax customers to streamline customers payments.
2. Laptops and Tablets for each member of the staff in the department to work from home.
3. Upgrade the Call Center telephone system that allows the staff to work from home, to cut cost of the use of an outside agency and to allow Hire additional staffing to assist with the AMI Command due the mass new meter installations, auditing new service account, and increase in new service accounts

<b>BUDGET SUMMARY</b>				
<b>Category Description</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>
<b>Expenditure Category</b>	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Proposed</b>
<b>Personal Services</b>	\$ 2,375,561	\$ 2,808,169	\$ 2,509,491	\$ 2,545,719
<b>Operating</b>	\$ (2,493,514)	\$ (3,001,702)	\$ (2,720,281)	\$ (2,756,509)
<b>Depreciation</b>	\$ -	\$ -	\$ -	\$ -
<b>Capital</b>	\$ -	\$ 77,923	\$ 115,000	\$ 115,000
<b>Debt Service</b>	\$ 117,953	\$ 115,610	\$ 95,790	\$ 95,790
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -

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**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 2022
- 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) and the Downtown Development Authority (DDA) to provide financing of projects that will grow the City's tax base and create programmatic opportunities for development.

**FY 22 OBJECTIVES**

1. Meet with a minimum of 15 small business prospects per quarter in FY 2022
2. Will follow up with 100% of those prospects that express a genuine interest in the small business program
3. Continue to educate the public by conducting one Filming 101 Session every quarter to promote revenue opportunities for both residents and business owners
4. Build and cultivate relationships between economic development and film industry partners
5. Market and promote the continued use of East Point's Old Library, Old City Hall and Old Auditorium to film scouts
6. Continue to aggressively market East Point TAD's, Federal & State Opportunity Zones and Enterprise Zones, TOD and LCI for new investment
7. 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
8. Recruit at least 1 new BIDA & DDA bond projects in FY 2022
9. Work to recruit at least one or more grocery stores to the City of East Point

Measurement Description	FY19	FY20	FY21	FY22
	Actual	Actual	Projected	Projected
<b>Workload Measures</b>				
Businesses/individuals assisted	500	470	600	480
Events/projects initiated	40	20	55	35
Leads developed/worked on	70	35	90	75
Business/ community meetings held	40	40	58	50
Newsletters/materials/marketing materials created	35	25	50	40
Business/community surveys administered	80	60	20	20
Business site visits/interviews	130	101	150	130
<b>Efficiency Measures</b>				
Business visit per employee	75	45	65	40
<b>Effectiveness Measures</b>				
Number of new businesses	20	18	60	50
Number of new jobs	375	300	525-700	500-650

<b>BUDGET SUMMARY</b>				
Category Description	FY19	FY20	FY21	FY22
	Actual	Actual	Amended	Proposed
<b>Expenditure Category</b>				
Personal Services	\$ 424,619	\$ 452,189	\$ 422,542	\$ 435,515
Operating	\$ 222,589	\$ 172,980	\$ 202,670	\$ 315,295
Capital	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 647,208</b>	<b>\$ 625,169</b>	<b>\$ 625,212</b>	<b>\$ 750,810</b>

**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 22 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	FY19 Actual	FY20 Actual	FY21 Projected	FY22 Projected
Pooled Cash Bank Reconciliation – Months Reconciled within 20 Days after End of Period (Month)	11	12	12	12
Perform monthly general ledger closing by the 20 <sup>th</sup> of each month	10	12	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)	10	12	12	12
Grants Reconciliation – Months Reconciled within 12 Days after End of Period (Month)	10	12	12	12
Payroll Processing – Average Number of Payroll Errors Every Pay Period	2	2	2	2
Accounts Payable Transactions – Average Number of Accounts Payable Errors per Month	2	2	2	1

<b>BUDGET SUMMARY</b>				
Category Description	FY19	FY20	FY21	FY22
	Actual	Actual	Amended	Proposed
<b>Expenditure Category</b>				
<b>Personal Services</b>	\$ 1,119,108	\$ 1,307,978	\$ 1,445,113	\$ 1,423,319
<b>Operating</b>	\$ 111,194	\$ 81,241	\$ 146,682	\$ 138,765
<b>TOTAL</b>	<b>\$ 1,230,302</b>	<b>\$ 1,389,219</b>	<b>\$ 1,591,795</b>	<b>\$ 1,562,084</b>

## **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 58 sworn firefighters, two (2) civilians.

## **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 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.

### **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 (74%) of all emergency calls. The Basic Life Support Engines and Rescues responded to 8,500 calls for emergency services this year.

### **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.

### **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.

**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	FY19	FY20	FY21	FY22
	Actual	Actual	Projected	Projected
<b>Demand Measures</b>				
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	\$800,000

<b>Workload Measures</b>				
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
<b>Efficiency Measures</b>				
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 <b>(New Metric)</b>	NA	90%	100%	100%
Fill 100% of Authorized Sworn Firefighter Positions Annually (75 positions total)	84%	87%	100%	100%
<b>Effectiveness Measures</b>				
Reduce the number of Structure Fires	30	42	40	40
Offer a minimum of 12 Fire Safety Education programs annually	15	20	20	20
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%

<b>BUDGET SUMMARY</b>				
<b>Category Description</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Proposed</b>
<b>Expenditure Category</b>				
<b>Personal Services</b>	\$ 7,080,404	\$ 7,769,467	\$ 8,446,758	\$ 8,395,587
<b>Operating</b>	\$ 243,416	\$ 292,703	\$ 419,206	\$ 615,391
<b>Capital</b>	\$ -	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -		
<b>TOTAL</b>	\$ 7,323,820	\$ 8,062,170	\$ 8,865,964	\$ 9,010,978

**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 22 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.
- Continue the transition to BS&A.
- Conduct more internal audits to ensure employee records are correct.
- Preserve deteriorating employee records.

<b>Performance Measures</b>				
<b>Measurement Description</b>	<b>FY 18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY22</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>
<b>Demand Measures</b>				
Time to Hire (days)	60	90	40	40
IOJ Return to Work (days)	10	5	5	5
<b>Efficiency Measures</b>				
	<b>Actual</b>		<b>Goal</b>	
Time to Hire	40		30 business days	
Turnover Rate	11.5%		10%	

<b>BUDGET SUMMARY</b>				
	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>
<b>Category Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Proposed</b>
<b>Expenditure Category</b>				
<b>Personal Services</b>	\$ 522,195	\$ 565,704	\$ 456,849	\$ 513,358
<b>Operating</b>	\$ 92,968	\$ 149,650	\$ 166,756	\$ 184,804
<b>Capital</b>	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 615,163	\$ 715,354	\$ 623,605	\$ 698,162

### **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>• <b>Safe &amp; Sustainable Community</b></li>   <li>• <b>Innovative &amp; High Performing Organization</b></li>   <li>• <b>Infrastructure</b></li> </ul>	<ol style="list-style-type: none"> <li>1. Promote safety and transparency by employing modern information technology solutions.</li>   <li>2. Modernizing the City’s operational and emergency response capabilities in order to serve our customers and citizens more efficiently.</li>   <li>3. Upgrade systems, applications, and processes to enhance operational efficiencies and provide render outstanding customer service</li> </ol>	<ol style="list-style-type: none"> <li>1. Build a redundant datacenter at City Annex to serve as City’s Disaster Recovery facility.</li>   <li>2. Upgrade phone systems to cloud base</li>   <li>3. Digitize records</li>   <li>4. Fleet Management System</li>   <li>5. Renovate Auditorium – Install WIFI, Access Control, Cameras, and Theater technologies.</li>   <li>6. GEO–Point:               <ol style="list-style-type: none"> <li>a. Developing a complete map and inventory of entire Electric and Water &amp; Sewer lines.</li> <li>b. GIS integration with Fulton County and ERP System</li> <li>c. Streamline 911 Data Services</li> <li>d. Develop 3D and mobile mixed reality solutions for all users</li> </ol> </li> </ol>

**OBJECTIVES**

1. Enhance the Finance new ERP System as needed.
2. Outfit building inspectors with new tablet to provide flexibility of automating their tasks
3. 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.
4. Continue to upgrade City’s new website and add new features for transparency and citizen’s engagement.

Measurement Description	FY19	FY20	FY21	FY22
	Actual	Actual	Actual	Projected
<b>Demand Measures</b>				
Users supported	588	607	600	610
PCs/Laptops	495	510	518	525
Servers (Hardware & Virtual) supported	67	70	73	78
Copiers, Printers supported	35	37	37	60
<b>Workload Measures</b>				
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
<b>Efficiency Measures</b>				
Percentage of Requests Closed	93%	91%	90%	91%
Percentage of Projects Completed	94%	96%	96%	95%
<b>Effectiveness Measures</b>				
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%

<b>BUDGET SUMMARY</b>				
<b>Category Description</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>
<b>Expenditure Category</b>	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Proposed</b>
<b>Personal Services</b>	\$ 800,849	\$ 799,511	\$ 827,579	\$ 630,815
<b>Operating</b>	\$ (1,028,530)	\$ (1,285,899)	\$ (2,620,749)	\$ (2,582,149)
<b>Capital</b>	\$ 124,964	\$ 96,498	\$ 1,793,170	\$ 784,250
<b>TOTAL</b>	\$ (102,717)	\$ (389,890)	\$ -	\$ (1,167,084)

## **Mission Statement**

The mission of the City of East Point Municipal Court is to provide prompt and courteous service in a fair, just and professional manner. While preserving the rule of law, we strive to protect the rights and liberties of all by promoting justice, both fairly and impartially.

## **Vision Statement**

- To provide the best most efficient customer service to all.
- To ensure that court procedures and structure best facilitate the expeditious and economical resolution to disputes.
- Municipal court will respect the dignity of every person, regardless of race, class, gender or other characteristic, apply the law appropriately to the circumstances of individual cases, and include judges and court staff who reflect the community's diversity.
- Earn the respect and confidence of the informed public and continue to be the model court for municipalities in and around the Metro Atlanta Area.

## **GOALS**

- Continue to educate the public about the rules and procedures of Municipal court.
- Expand on our virtual capabilities to include Virtual in-person hearings
- Encouraging of professional educational training for staff to ensure the highest level of customer service to the public
- Continued advancement of staff through training
- Enhancement of web access to court proceedings
- Continued progress to paperless court procedures
- Evaluate grant opportunities for the reduction of recidivism and aiding the mentally infirm.

## **Municipal Court Goals and Targets to Achieve for 2021-2022**

In an effort make the court more effective and efficient, I have several ideas I plan to implement in this year.

- Hiring more staff to become fully staffed!
- Move forward with virtual hearing and to have virtual hearings and in-person hearings at the same time, while continuing to follow proper CDC guidelines.
- Although, the plan was to be paperless or close to it as possible, we were not able to again, because of the pandemic. However, with the court expanding its virtual court capabilities in the very near future to be able to simultaneously hold more than one court session at a time.

- We were the first to have entered into the world of Virtual Court where we have heard our court cases virtually and have also assisted other courts in establishing other courts getting virtual court established. We expect this to be the new normal for the future and will continue to seek ways to improve and expand on our virtual capabilities.
- 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.
- Up to date 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. CONTINUE the down turn in customer complaints with regard to court processes. Customer satisfaction.
- Moving forward, there will continue to 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.

Measurement Description	FY19	FY20	FY21	FY22
	Actual	Actual	Projected	Projected
<b>Workload Measures</b>				
# of jail citations cases	1409	1409	137	1176
# of traffic cases	3976	2764	1692	2655
# of local ordinance cases	1593	937	850	926
# of drug cases	71	100	43	87
# of DUI cases	44	33	55	32
# of Probated Cases	1128	931	112	861
# of Court Appointed Council Cases	769	382	90	265

<b>BUDGET SUMMARY</b>				
Category Description	FY19	FY20	FY21	FY22
	Actual	Actual	Amended	Proposed
<b>Expenditure Category</b>				
Personal Services	\$ 715,342	\$ 854,028	\$ 708,391	\$ 1,623,196
Operating	\$ 115,107	\$ 94,207	\$ 134,685	\$ 140,250
Capital	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 830,449</b>	<b>\$ 948,235</b>	<b>\$ 843,076</b>	<b>\$ 1,763,446</b>

**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, educational and cultural enrichment activities offered at various well-maintained public facilities. The department will accomplish this by completing Grant and Capital Funded improvements at the city parks, trails and recreational facilities. The departments goal of promoting a well-rounded student athlete and a healthy adult community will be accomplished by continuing educational enrichment, completing and enhancing the city's trail and bike systems, introducing new programs including pickle ball and mountain bike programming, improving procedures, processes, and quality control. Lastly, by improving marketing and visibility.

**OBJECTIVES**

1. Complete Connally Nature Park:
  - a. Complete the revitalization and extension of trail system
2. Capital and Grant Funded Improvements at Colonial Hills/Unity Park:
  - a. Address ADA Accessibility issues
  - b. Repair of culvert
  - c. Improve land scaping and seating
3. Capital and Grant Funded Improvements at Egan Park:
  - a. Address ADA Accessibility issues
  - b. Improve land scaping and seating
4. Complete Phase 3 Trail System at Sykes Park:
  - a. Beginner level mountain bike system
  - b. Intermediate level mountain bike system
  - c. Advance level mountain bike system
5. Capital and Grant Funded Improvements at Colonial Hills Unity Park:
  - a. Replace shelter
  - b. Replace playground equipment
6. Academic Solutions:
  - a. Georgia Milestones
  - b. Virtual Tutorial
  - c. Coding

7. Pickle Ball Program:
  - a. Adult pickle ball league
  - b. Youth pickle ball league
8. Black Top Youth Basketball League “3 Play 3”
  - a. Sykes Park
  - b. Brookdale Park
9. Review Edit and add Standard Operating Procedures and processes
10. Implement improved quality control of equipment

Measurement Description	FY18	FY19	FY20	FY21
	Actual	Actual	Projected	Projected
Complete 100% of capital projects	90%	90%	90%	100%
Increase overall youth program participation by 10%	100%	100%	100%	0%
Increase facility reservations by 10%	100%	100%	100%	0%

\*Facility and Park closures due to Covid-19

<b>BUDGET SUMMARY</b>				
Category Description	FY19	FY20	FY21	FY22
	Actual	Actual	Amended	Proposed
<b>Expenditure Category</b>				
<b>Personal Services</b>	\$ 1,056,011	\$ 1,083,430	\$ 950,712	\$ 898,721
<b>Operating</b>	\$ 292,367	\$ 271,220	\$ 484,075	\$ 339,950
<b>Capital</b>	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 1,348,378	\$ 1,354,650	\$ 1,434,787	\$ 1,238,671

### **VISION**

The Department of Planning & Community Development seeks to be a progressive and innovative. This PCD department makes every effort to balance policies and regulations to create sustainable developments 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 provide efficient customer service delivery through technology and collaborative innovations.
2. Continue to inform the community (at large) of planning tools, techniques and processes through technology and collaborative innovations.
3. Work through intergovernmental coordination to maintain the PCD 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, training and certification 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 online.
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 22 KEY FOCUS AREAS**

- Pursue customer satisfaction as one of the major 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 and focus of wins learned during COVID-19 pandemic.
- Continuing to work with BS+A vendor to eliminate all glitches in the system while transition from paper/manual applications is complete BS+A went live in November of 2020.
- Continue Digital storage for approved, zoning, business licensing, permits and plans.
- Review the possibility of archiving all historical records in a digital platform.
- 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.
  - Due to the COVID-19 pandemic, our services delivery has been impacted tremendously, we believe the following technology investments would support the department and city's customer service delivery:
  - Purchase 15 Bluebeam software licenses for entire plan review team plus permitting staff to electronically stamp plans.
  - Train entire Plan Review technical review team members on Bluebeam software and fully implement with BS+A new ERP system
  - Cross department intergovernmental MOU's and SOP's
  - RFP to clean up addressing issues and GIS integration
  - Fund/Invest in Department Phone Management System
  - Add funding administrative assistant/receptionist position for proper incoming call and email distribution through the department
  - Continue Community Education for new online ERP system
  - Staff Succession Plan and Retention of Skilled Personnel
  - Staff Training – Software application proficiency data analysis and customer service
  - Digitize all historical files
- 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
- Research city grant opportunities for the elderly and home insecure community and renters insurance.

Measurement Description	FY18	FY19	FY20	FY21	FY22
	Actual	Actual	Actual	Projected*	Projected*
<b>Demand Measures</b>				*pandemic impact	*pandemic impact
<b>Processed Totals</b>					
1. Applications Zoning	205	158	110	190	200
2. Applications Permits	4,546	4,776	3,222	4,000	4,500
3. Inspections	11,652	9,687	2,541	3,000	3,000
4. Business License	1,399	2,020	2,000	1,800	1,950
<b>Total Revenue</b>	<b>\$1,121,756</b>	<b>\$1,866,977</b>	<b>\$1,337,162</b>	<b>\$1,400,000</b>	<b>\$1,500,000</b>
<b>Zoning, Permitting, Inspections &amp; Licensing occur annually</b>	12,477	13,301	7,873	8,990	9,650
1. Zoning (90-days)	YES	YES	YES	YES	YES
2. Permitting (2-3weeks) pandemic	2 –WEEKS	2 –WEEKS	2 –WEEKS	2 – 3 WEEKS	2 – 3 WEEKS
3. Inspections (72 hrs)	YES	YES	YES	YES	YES
4. Business License (5-day)	YES	YES	YES	YES	YES

BUDGET SUMMARY				
Category Description	FY19	FY20	FY21	FY22
	Actual	Actual	Amended	Proposed
<b>Expenditure Category</b>				
<b>Personal Services</b>	<b>\$ 1,155,984</b>	<b>\$ 1,318,002</b>	<b>\$ 1,383,863</b>	<b>\$ 1,196,515</b>
<b>Operating</b>	<b>\$ 96,645</b>	<b>\$ 131,061</b>	<b>\$ 236,188</b>	<b>\$ 181,365</b>
<b>Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Debt Service</b>	<b>\$ 32,291</b>	<b>\$ 32,290</b>	<b>\$ 32,291</b>	<b>\$ -</b>
<b>TOTAL</b>	<b>\$ 1,284,920</b>	<b>\$ 1,481,353</b>	<b>\$ 1,652,342</b>	<b>\$ 1,377,880</b>

**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.

**FY22 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.

<b>BUDGET SUMMARY</b>				
	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>
<b>Category Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Proposed</b>
<b>Expenditure Category</b>				
<b>Personal Services</b>	<b>\$ 11,406,170</b>	<b>\$ 11,781,943</b>	<b>\$ 13,099,333</b>	<b>\$ 11,277,866</b>
<b>Operating</b>	<b>\$ 1,047,733</b>	<b>\$ 439,799</b>	<b>\$ 454,933</b>	<b>\$ 425,090</b>
<b>Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL</b>	<b>\$ 12,453,903</b>	<b>\$ 12,221,742</b>	<b>\$ 13,554,266</b>	<b>\$ 11,702,956</b>

**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

<b>BUDGET SUMMARY</b>				
<b>Category Description</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Proposed</b>
<b>Expenditure Category</b>				
<b>Personal Services</b>	<b>273,918</b>	<b>379,922</b>	<b>\$ 528,481</b>	<b>\$ 497,246</b>
<b>Operating</b>	<b>\$ 336</b>	<b>\$ 752</b>	<b>\$ 1,500</b>	<b>\$ 1,200</b>
<b>TOTAL</b>	<b>\$ 274,254</b>	<b>\$ 380,674</b>	<b>\$ 529,981</b>	<b>\$ 498,446</b>

**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.

<b>BUDGET SUMMARY</b>				
<b>Category Description</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>
<b>Expenditure Category</b>	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Proposed</b>
<b>Personal Services</b>	\$ 931,785	\$ 1,100,415	\$ 1,134,818	\$ 964,430
<b>Operating</b>	\$ 191,801	\$ 112,287	\$ 522,042	\$ 373,271
<b>Capital</b>	\$ -	\$ -	\$ -	\$ 46,741
<b>TOTAL</b>	\$ 1,123,586	\$ 1,212,702	\$ 1,656,860	\$ 1,384,442

**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 22 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.

<b>BUDGET SUMMARY</b>				
<b>Category Description</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>
<b>Expenditure Category</b>	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Proposed</b>
<b>Personal Services</b>	\$ 1,131,226	\$ 1,224,522	\$ 1,368,389	\$ 1,383,584
<b>Operating</b>	\$ 136,083	\$ 112,211	\$ 241,100	\$ 241,100
<b>TOTAL</b>	<b>\$ 1,267,309</b>	<b>\$ 1,336,733</b>	<b>\$ 1,609,489</b>	<b>\$ 1,624,684</b>

**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

**FY22 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

<b>Measurement Description</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY 22</b>
	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
<b>Efficiency Measures</b>	Property Taxes	Property Taxes	Property Taxes	Property Taxes
Billed	\$14,399,387	14,345,316	15,062,582	15,125,085
Collected	88%	98%	96%	97%

<b>BUDGET SUMMARY</b>				
	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>
<b>Category Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Proposed</b>
<b>Expenditure Category</b>				
<b>Personal Services</b>	\$ 178,826	\$ 197,001	\$ 203,217	\$ 187,619
<b>Operating</b>	\$ 26,068	\$ 16,273	\$ 40,300	\$ 52,000
<b>TOTAL</b>	\$ 204,894	\$ 213,274	\$ 243,517	\$ 239,619

**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	FY20	FY21	FY22
	Actual	Projected	Target
<b>Demand Measures</b>			
Scheduled 60.7 miles 6month ROW Mowing Of City R/W (measured in miles)	120 miles	121 miles	121mil
<b>Efficiency Measures</b>	100%	100%	100%
<b>Workload Measures</b>			
Scheduled Drainage Ditch Maintenance (measured in miles, MS4 required 20% annually of 12miles)	2.4	3.0	5.4
<b>Efficiency Measures</b>	20%	25%	45%
<b>Workload Measures</b>			
Work Order Service Request (moving furniture, litter patrol and various laboring request)	110	95	100
<b>Efficiency Measures: Completed W/O</b>	100%	100%	100%
<b>Efficiency Measures</b>			
Leaf Vacuum Collection (6-month program measured in tons)	1025	925	1000
<b>Efficiency Measures</b>	100%	100%	100%

<b>BUDGET SUMMARY</b>				
Category Description	FY19	FY20	FY21	FY22
	Actual	Actual	Amended	Proposed
<b>Expenditure Category</b>				
<b>Personal Services</b>	\$ 926,024	\$ 1,100,802	\$ 1,189,173	963,854
<b>Operating</b>	\$ 352,348	\$ 467,191	\$ 449,473	\$ 587,539
<b>TOTAL</b>	\$ 1,278,372	\$ 1,567,993	\$ 1,638,646	\$ 1,551,393

### **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	FY20	FY21	FY22
	Actual	Projected	Target
<b>Routine Maintenance</b>			
PM Maintenance / General Repairs (3) month	998	1400	1700
<b>Workload Measures</b>			
Vehicle in City Fleet 350 vehicles	80%	100%	100%
<b>Efficiency Measures</b>			
# Repairs outsourced	25%	30%	25%
<b>Effectiveness Measures</b>			
% Completed Vehicle Repairs	90%	100%	95%

<b>BUDGET SUMMARY</b>				
Category Description	FY19	FY20	FY21	FY22
	Actual	Actual	Amended	Proposed
<b>Expenditure Category</b>				
<b>Personal Services</b>	\$ 593,695	\$ 636,728	\$ 614,647	\$ 621,823
<b>Operating</b>	\$ (593,695)	\$ (636,728)	\$ (614,647)	\$ (676,823)
<b>Capital</b>	\$ -		\$ -	\$ 55,000
<b>Depreciation</b>	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -

### **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**

<b>Measurement Description</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>
<b>Demand Measures</b> (Performance measures are based on the actual completed work).	Actual	Projected	Target
Pothole Repair	101	90	80
Cross Drain Cleaning (Jet Cleaning, linear foot)	58	100	100
Street Sign Replacement (1800 estimated signs)	1300	1200	900
<b>Effectiveness Measures</b>			
<b>Work Orders Completed</b>			
Pothole Repair	100%	100%	100%
Cross Drain Cleaning (Jet Cleaning)	100%	100%	100%
Street Sign Replacement	80%	100%	100%

<b>Measurement Description</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>
<b>Demand Measures</b>	Actual	Target	Target
New Sidewalk Installation	3.0 mi	5 mi	8 mi
Roadway paving	5 mi.	10 mi	10 mi
Roadway Striping	2.5 mi.	15 mi.	15 mi
<b>Workload Measures</b>			
Utility Cut Permits	60	80	80
<b>Efficiency Measures</b>	100%	100%	100%

<b>BUDGET SUMMARY</b>				
<b>Category Description</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Proposed</b>
<b>Expenditure Category</b>				
<b>Personal Services</b>	\$ 627,089	\$ 749,101	\$ 855,134	\$ 536,554
<b>Operating</b>	\$ 407,294	\$ 640,309	\$ 961,847	\$ 720,747
<b>Capital</b>	\$ -	\$ -		\$ -
<b>Debt Service</b>	\$ -	\$ -		
<b>TOTAL</b>	\$ 1,034,383	\$ 1,389,410	\$ 1,816,981	\$ 1,257,301

### **VISION**

The arts are integral to the fabric of the City of East Point. The arts are 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**

- 1) Align with proven national public art practices, standards, and procedures
- 2) Beautify and activate public spaces throughout East Point
- 3) Contribute to the economic and social success of new development in the City
- 4) Identify grant opportunities to fund public art initiatives and programs

### **GOALS**

The *East Point Public Art Program* is further committed to expanding the opportunities for its citizens to experience public art, thereby creating more pleasing and humane environments, which will improve the quality of life.

The public art program is committed to the highest aesthetic standards and the broadest involvement of artists. Specifically, the program seeks to:

- 1) Promote awareness of and educate the public about public art and the public art program and to provide opportunities for individuals to identify with and feel ownership of commissioned artworks;
- 2) Utilize public art as a vehicle to educate children and provide avenues for their unique expressions to enrich the community;
- 3) Build opportunities for public/private partnerships that will enhance existing program potentials and create dialogues for new and innovative expressions;
- 4) Utilize public art as a tool to strengthen economic development;
- 5) Revitalize East Point's neighborhoods;
- 6) Involve artists in the planning and urban design of the community and its infrastructure;
- 7) Explore new relationships between art and architecture by commissioning artists to create works that are integral to the design and systems of a building or place;
- 8) Commission artists to create works that are directly responsive to the site for which they are commissioned and to create possibilities for collaboration between artists and design professionals, including architects, landscape architects, planners, engineers, and City officials;

- 9) Create opportunities for artists of the region to create new works, extend the scope of their previous work into the public realm, reach new audiences, and present their work side-by-side with the work of other nationally recognized public artists;
- 10) Enable East Point to attain recognition as a community committed to art through the creation of innovative public art; and
- 11) Recognize the individual spirit and pride of the residents of East Point by commissioning artists to create works that respond to the vitality of the region and its diverse cultural heritage and history.

**FY 2021 Accomplishments**

- Chamber Music in the Point concert featuring the Atlanta Symphony Orchestra Talent Development Program
- Completed the historic East Point Mural funded by the Go Georgia Mural Grant Program. Mural located on the Flower Cottage building at Main Street & White Way
- Coordinated “Soul Cypher” series with MARTA at the East Point MARTA Station
- Continued participation with the Atlanta Regional Commission’s ALMA Program
- Coordinated with Parks & Recreation for the murals installed on the basketball courts at Brookdale Park

**FY 2022 ISSUES**

- Adequate funding for the program to carry-out goals of the Public Art Master Plan
- COVID-19 impact on potential funding
- Appointment of Public Art Commission members

<b>BUDGET SUMMARY</b>				
<b>Category Description</b>	<b>FY19 Actual</b>	<b>FY20 Actual</b>	<b>FY21 Amended</b>	<b>FY22 Proposed</b>
<b>Expenditure Category</b>				
<b>Personal Services</b>	<b>NA</b>	<b>NA</b>	<b>\$ 53,000</b>	<b>\$ 82,941</b>
<b>Operating</b>	<b>NA</b>	<b>NA</b>	<b>\$ 11,875</b>	<b>\$ 79,600</b>
				<b>\$ -</b>
<b>TOTAL</b>	<b>NA</b>	<b>NA</b>	<b>\$ 64,875</b>	<b>\$ 162,541</b>

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: continue to replace all streetlights in the city to LED street lights; upgrade remaining Voltage Regulators in all substations; replace aging three phase reclosers on primary system; conduct a preliminary electric system study (coordination study); GPS/GIS purchase of tablets in every bucket truck.

### **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, ongoing effort to replace all aging poles to prevent power outages
3. In its effort to reduce risk from accidents, East Point Power will inspect the Electrical Poles and its circuits in FY 2022.
4. New Electrical Infrastructure (trip savers): 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	FY19	FY20	FY21	FY22
	Actual	Target	Target	Target
<b>Demand Measures</b>				
Provide a reliable source of power to the residents of East Point.	96%	97%	97%	97%
Reduce paper usage by increasing laptop use.	28%	27%	27%	27%
Patrol 58% of all Street/Security Lights.	58%	59%	59%	59%
Patrol all Electrical substation circuits.	100%	100%	100%	100%
<b>Efficiency Measures</b>				
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%

<b>BUDGET SUMMARY</b>				
Category Description	FY19	FY20	FY21	FY22
	Actual	Actual	Amended	Proposed
<b>Expenditure Category</b>				
<b>Personal Services</b>	\$ 2,930,607	\$ 3,753,459	\$ 3,088,862	\$ 3,067,862
<b>Operating</b>	\$ 38,243,176	\$ 40,475,968	\$ 40,855,108	\$ 41,231,656
<b>Capital</b>	\$ 108,063	\$ 292,047	\$ 3,245,000	\$ 2,775,000
<b>Depreciation</b>	\$ 531,209	\$ 1,002,917	\$ -	\$ 973,195
<b>Debt Service</b>	\$ 42,400	\$ 25,777	\$ 81,540	\$ 81,540
<b>TOTAL</b>	\$ 41,855,455	\$ 45,550,168	\$ 47,270,510	\$ 48,129,253

**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 2022 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.

**FY2021-2022 Division Performance Measures**

Measurement Description	FY 19	FY20	FY21	FY22
	Actual	Actual	Target	Target
<b>Demand Measures</b>				
Verify that all employees are present using daily report-make appropriate reassignments	260	260	260	260
<b>Workload Measures</b>				
Conduct daily equipment and vehicle inspection	260	260	260	260
<b>Efficiency Measures</b>				
Number of customer complaints	300	273	150	150
<b>Effectiveness Measures</b>				
Conduct safety inspections of equipment	12	24	36	12

<b>BUDGET SUMMARY</b>				
Category Description	FY19	FY20	FY21	FY22
	Actual	Actual	Amended	Proposed
<b>Expenditure Category</b>				
Personal Services	\$ 1,358,390	\$ 1,921,954	\$ 1,833,161	\$ 1,761,661
Operating	\$ 4,113,747	\$ 4,330,299	\$ 3,710,463	\$ 3,054,414
Capital	\$ 48,140	\$ 102,230	\$ 177,188	\$ 172,188
Depreciation	\$ 261,984	\$ 338,204	\$ -	\$ 308,654
Debt Service	\$ 82,443	\$ 28,669	\$ 246,366	\$ 498,042
<b>TOTAL</b>	<b>\$ 5,864,704</b>	<b>\$ 6,721,356</b>	<b>\$ 5,967,178</b>	<b>\$ 5,794,959</b>

**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 22 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	FY18	FY19	FY20	FY21	FY22
	Actual	Actual	Actual	Projected	Projected
<b>Demand Measures</b>					
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%
<b>Workload Measures</b>					
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%

<b>BUDGET SUMMARY</b>				
Category Description	FY19	FY20	FY21	FY22
	Actual	Actual	Amended	Proposed
Expenditure Category				
Personal Services	\$ 348,458	\$ 458,711	\$ 430,041	\$ 392,473
Operating	\$ 620,724	\$ 625,547	\$ 1,000,031	\$ 979,360
Capital	\$ 116,936	\$ 171,133	\$ 1,090,000	\$ 1,090,000
Depreciation	\$ 190,992	\$ 346,741	\$ -	\$ 338,167
Debt Service	\$ 10,871	\$ 6,035	\$ 235,854	\$ -
<b>TOTAL</b>	<b>\$ 1,287,981</b>	<b>\$ 1,608,167</b>	<b>\$ 2,755,926</b>	<b>\$ 2,800,000</b>

**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;

**FY22 Department Performance Measures  
Water & Sewer (4331) Sewer Line Maintenance Division**

<b>Performance Measures</b>					
<b>Measurement Description</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>Demand Measures</b>					
Linear ft. mains/service line installation/repair	1575 Lin. Ft	1500 Lin. Ft	1525 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	5050 Lin. FT
Linear Ft. CCTV/Per Month	1530 Lin. Ft	1575 Lin. Ft	1650 Lin. Ft	1650 Lin. Ft	1650 Lin. Ft

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

**FY22 Department Performance Measures  
Water & Sewer (4440) Water Line Maintenance Division**

<b>Performance Measures</b>					
<b>Measurement Description</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>Demand Measures</b>					
Linear ft. mains/service line installation/repair New Water Line Replacement	1500 Lin. Ft	1500 Lin. Ft	3000 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	6000 Lin. Ft
Linear Ft. CCTV/Per Month	1500 Lin. Ft	1575 Lin. Ft	2000 Lin. Ft	2000 Lin. Ft	2000 Lin. Ft
Water Taps/Service Lines Installed per month	50	45	55	55	55
<b>Workload Measures</b>					
Linear ft. mains/service line installation/repair	1500 Lin. Ft	1500 Lin. Ft	3000 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	6000 Lin. Ft
Linear Ft. CCTV/Per Month	1500 Lin. Ft	1575 Lin. Ft	1600 Lin. Ft	1600 Lin. Ft	1600 Lin. Ft
Water Taps/Service Lines Installed per month	30	45	55	55	55
<b>Efficiency Measures</b>					
Emergency Service 24 hours mobilization time 2 hours	100%	100%	100%	100%	100%

**FY22 Department Performance Measures  
Water Treatment Plant (4430)**

<b>Performance Measures</b>					
	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>
<b>Measurement Description</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>Demand Measures</b>					
Total Coliform Bacteria (% Positive)	0%	0%	0%	0%	0%
<b>Workload Measures</b>					
840 Finished Water Samples Tested	100%	100%	100%	100%	100%
<b>Efficiency Measures</b>					
840 Finished Water Sample (%Negative)	100%	100%	100%	100%	100%

<b>BUDGET SUMMARY</b>				
<b>Category Description</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>
<b>Expenditure Category</b>	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Proposed</b>
Personal Services	\$ 3,521,633	\$ 4,465,379	\$ 3,867,569	\$ 3,728,544
Operating	\$ 13,777,834	\$ 13,117,146	\$ 13,857,377	\$ 13,662,790
Capital	\$ 613,342	\$ 572,201	\$ 5,832,143	\$ 4,104,552
Depreciation	\$ 3,863,775	\$ 5,070,876	\$ -	\$ 5,193,057
Debt Service	\$ 1,831,547	\$ 1,269,646	\$ 3,920,921	\$ 2,929,932
<b>TOTAL</b>	<b>\$ 23,608,131</b>	<b>\$ 24,495,248</b>	<b>\$ 27,478,010</b>	<b>\$ 29,618,875</b>

**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