

**EAST
POINT**
GEORGIA

**CITY OF EAST POINT
ADOPTED BUDGET BOOK
JULY 1, 2022- JUNE 30, 2023**





Fiscal Year 2023 Adopted Budget

Presented By:

Deron King, City Manager

Prepared By:

Cynthia Hammond, Interim 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, 2021

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

VACANT
COUNCIL MEMBER
WARD B



STAR CUMMINGS
COUNCIL MEMBER
WARD C – AT LARGE



MYRON B. COOK
COUNCIL MEMBER
WARD C



JOSHUA BUTLER, IV
COUNCIL MEMBER
WARD D – AT LARGE



STEPHANIE GORDON
COUNCIL MEMBER
WARD D

INTRODUCTION AND OVERVIEW

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April 18, 2022

MAYOR
Deana Holiday Ingraham

COUNCIL MEMBERS

Ward A
Sharon D. Shropshire
Lance Robertson

Ward B
Karen René

Ward C
Starr Cummings
Myron B. Cook

Ward D
Joshua B. Butler, IV
Stephanie Gordon

CITY MANAGER
Deron King

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 2023 revenues across all funds are budgeted at \$178,829,093 and expenses are budgeted at \$177,680,858 General Fund revenues are budgeted at \$50,740,891 with expenses budgeted at \$49,692,656.

The FY 2023 budget is somewhat similar to FY 2022 in that the effect of COVID – 19 has created challenges in both long and short-term projections of revenues and expenditures. The City projects that revenues will begin to increase throughout most of FY 2023. 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 Auditorium, funded with Bond proceeds and 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 \$178,829,093 which is a decrease of \$9,060,260 from the present year’s budget of \$187,889,353. This decrease can be attributed in part to decreases in revenues for Restricted Grants, the Government Center, Capital Improvement Projects (CIP), Camp Creek TAD, Water and Sewer, Electric and Solid Waste Funds. Restricted Grant revenues decreased by \$4.1 million; Camp Creek TAD, (-\$3.8 million), CIP (-\$3.6 million); increases in financing from Revenue Bonds, (\$7 million) and GEFA Loans (\$5.5 million).

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

Revenues across all funds exceed expenditures by \$1,148,23. In the General Fund operations, revenues exceed expenditures by \$1,048,235..

General Fund Revenues

The proposed FY 2023 General Fund Budget Revenues are \$50,740,891, a \$906,673 decrease from the FY 2022 amended budget of \$51,647,564. Revenue projections include the projected effect of COVID-19, the increasing property values and inflation on the economy. Revenues from Local Option Sales Tax (L.O.S.T.) and Hotel/Motel Taxes are projected to increase between 10 - 15% over last year's collections. Revenues are expected to increase as result of inflation and less restrictive COVID-19 guidelines during the fiscal year.

General Fund Expenditures

General Fund expenditures are proposed at \$49,692,656 which represents a \$1,781,901 decrease from the FY 2022 amended budgeted amount of \$51,474,557. Reflected in this budget are public safety salary adjustments, insurance and benefit plans, the purchase of police and fire vehicles, a 20% increase in health insurance benefits, and the renovation of the City Auditorium.

What's in the Budget?

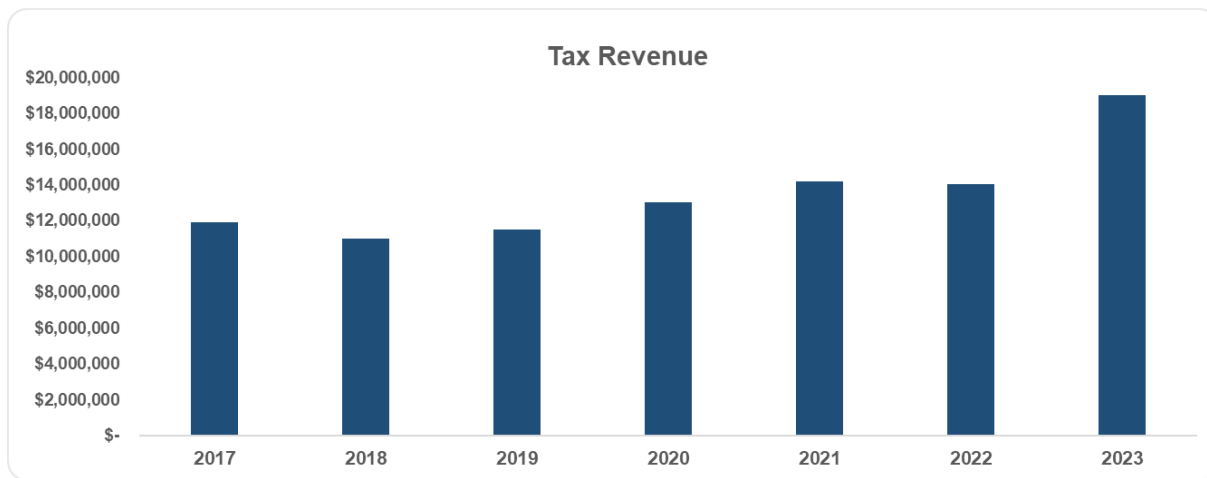
Phase II City Auditorium – In 2020, the City successfully completed the construction of the New City Hall building and has begun the renovation of the City Auditorium. This project will be funded with Bond proceeds and Hotel/Motel Tax Funds and is expected to be completed in 2023.

Blight Plan Initiative – During FY 2022, the 50 WORST Team identified 142 properties through the City that will be added to 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 2023. The budget proposes to maintain the current property tax milage rate of 13.25 mills.

City of East Point			
Two Year Comparative Budget			
Fund	FY 22 Amended	FY 23 Proposed	\$Change
General Fund	\$ 51,647,564	\$ 50,740,891	\$ (906,673)
Confiscated Assets	291,170	257,735	(33,435)
E911	1,434,442	1,526,787	92,345
Restricted Funds	23,566,839	19,502,234	(4,064,605)
General Grant Funds	452,414	118,932	(333,482)
Camp Creek TAD District	3,841,695	-	(3,841,695)
TAD Corridors	422,189	64,500	(357,689)
Hotel/Motel	3,383,684	4,232,204	848,520
Urban Redevelopment Agency	-	111,000	111,000
Government Center	-	-	-
Capital Projects	5,815,885	2,116,676	(3,699,209)
TSPLOST	7,998,392	7,998,392	-
50 Worst Properties	535,000	688,019	153,019
City Hall	654,225	654,825	600
City Auditorium	-	7,000,000	7,000,000
Water & Sewer	30,014,149	27,291,250	(2,722,899)
Electric	49,340,193	47,849,602	(1,490,591)
Storm Water	2,800,000	2,841,844	41,844
Solid Waste	6,693,002	5,659,202	(1,033,800)
Total of All Funds	\$ 188,890,843	\$ 178,654,093	\$ (10,236,750)



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.

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.

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 water treatment plant 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).

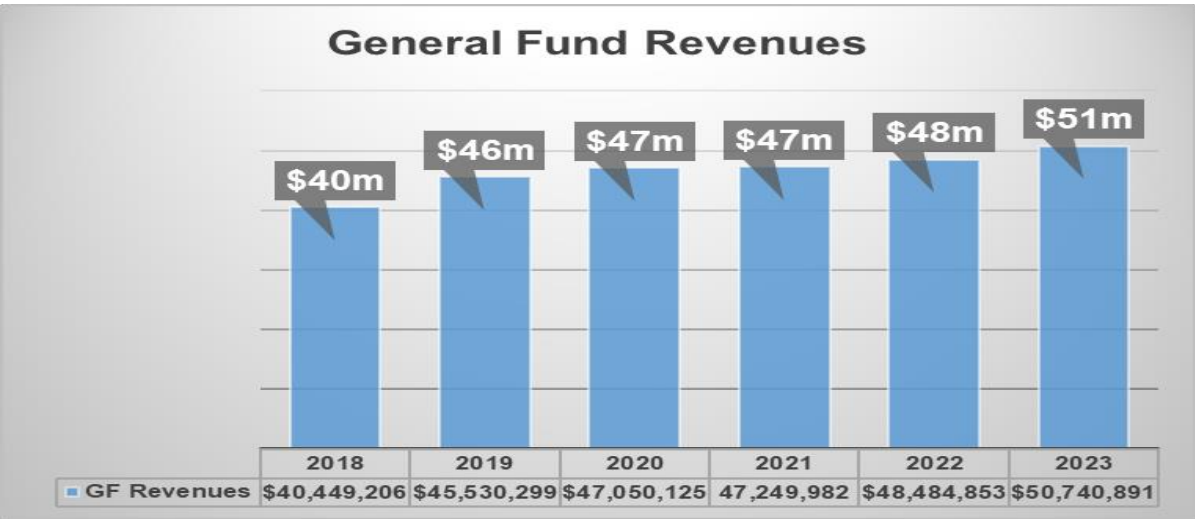
Technology – To continue the upgrade and maintenance of a state-of-the-art technology information system – linking all City buildings via fiber and bringing online servers and systems.

BUDGET OVERVIEW

Proposed Revenue & Expenditure by Fund

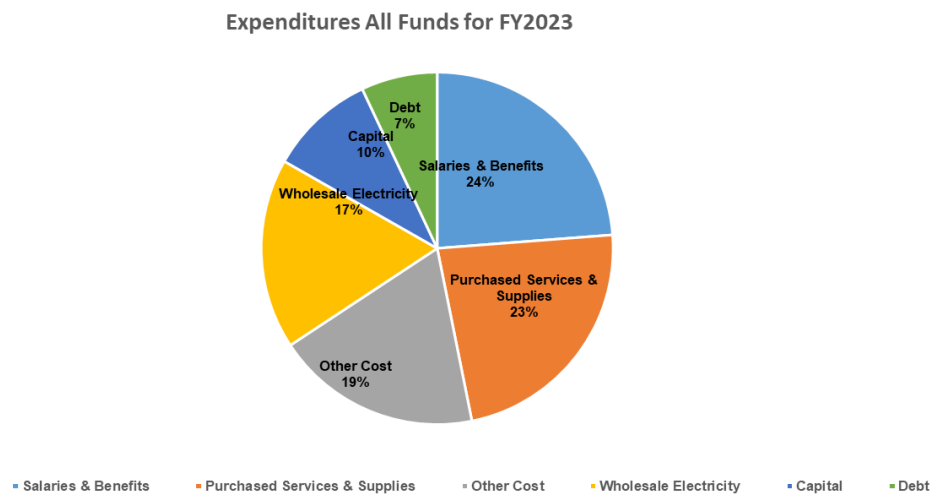
Fund	Revenues	Expenditures	\$Change
General Fund	50,740,891	49,692,656	1,048,235
Confiscated Assets	257,735	257,735	-
E911	1,526,787	1,526,787	-
Restricted Funds	19,502,234	19,502,234	-
General Grant Funds	118,932	118,932	-
Camp Creek TAD District	-	-	-
TAD Corridors	64,500	64,500	-
Hotel/Motel	4,232,204	4,232,204	-
Urban Redevelopment Agency	111,000	111,000	-
Auditorium Redevelopment Fu	7,000,000	7,000,000	-
Capital Projects	2,116,676	2,116,676	-
TSPLOST	7,998,392	7,998,392	-
50 Worst Properties	688,019	688,019	-
City Hall Fund	654,825	654,825	-
Water & Sewer	27,291,250	27,191,250	100,000
Electric	47,849,602	47,849,602	-
Storm Water	2,841,844	2,841,844	-
Solid Waste	5,659,202	5,659,202	-
Total of All Funds	178,654,093	177,505,858	1,148,235

As illustrated above, the General Fund revenues exceed expenditures by \$1,148,235. The increasing inflationary economy is projected to have an impact on local sales taxes, hotel/motel and alcohol sales, whereby revenues are increased due to the rising cost of everyday goods and services. The long-term impact cannot be projected at this time. Therefore, the City will monitor revenues and adjust as needed. 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 Auditorium, roadway improvements, Water & Sewer infrastructure, AMI implementation, and public safety vehicle purchases).



PERSONNEL

For Fiscal Year 2023, the City is adding three new positions 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, 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 2023 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,

Deron King

Deron King

City Manager

Section 2. This ordinance shall become effective immediately and the budget shall be implemented for the Fiscal Year of July 1, 2022 through June 30, 2023

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 16, 2022

Second Reading - June 6, 2022

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 6, 2022.



Deana Holiday Ingraham, Mayor

ATTEST:

Keshia McCullough

Keshia McCullough, City Clerk

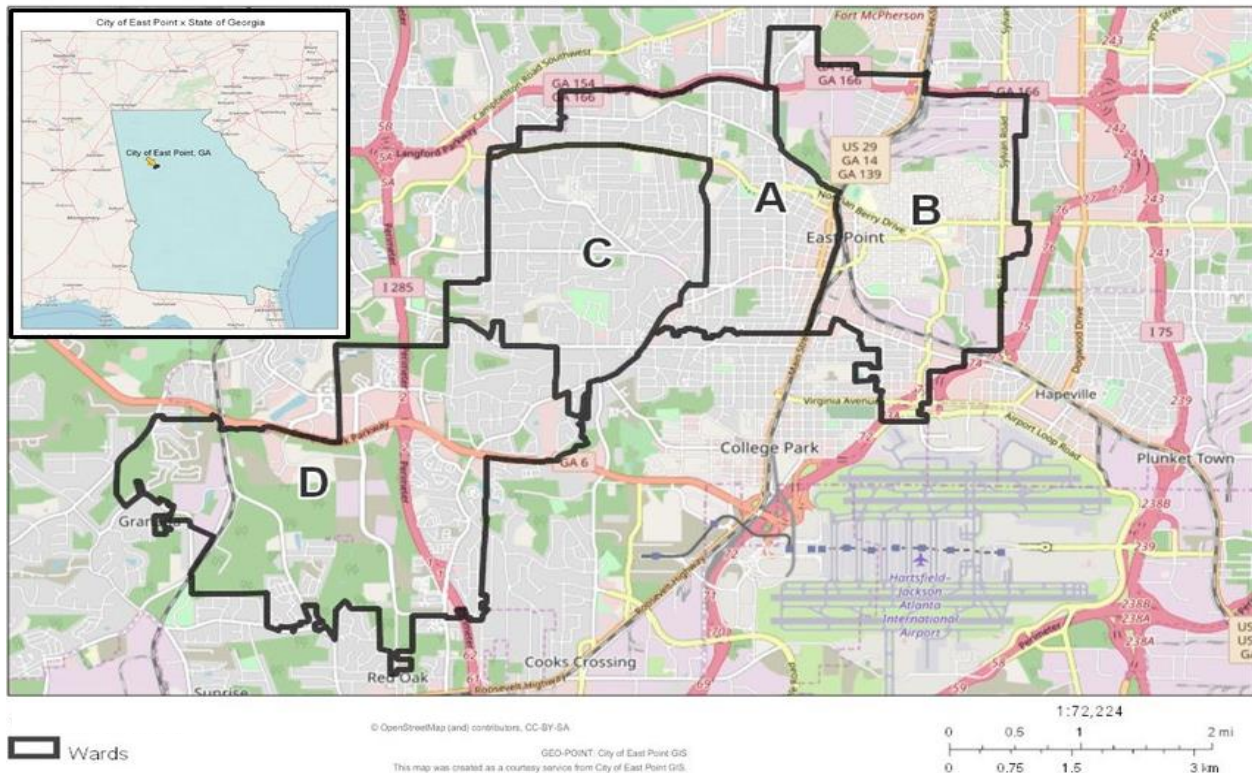
APPROVED AS TO FORM:

Brad Bowman

Brad Bowman (Jun 13, 2022 13:25 EDT)

Brad Bowman, City Attorney

City of East Point



The City of East Point, Georgia is a municipal corporation created and existing under the laws of the State of Georgia and has as its formal name the “City of East Point, Georgia”. The City is located in the northwestern portion of the State adjacent to and southwest of the City of Atlanta within Fulton County, Georgia (the “County”). The City was originally chartered on August 10, 1887 and presently has a land area of approximately 18.1 square miles. Like many other cities during the time, the City was named for its position in relation to the railroad. The City is part of the Atlanta Standard Metropolitan Statistical Area, as designated by the Bureau of the Census of the U.S. Department of Commerce. The City is situated at 1,050 feet above sea level, and the terrain is rolling.

The affairs of the City are conducted by a City Council consisting of the Mayor and eight members. Under the City’s charter, all legislative powers are vested in the City Council. The Mayor and the other members of the City Council serve four-year terms of office.

No person is eligible to serve as Mayor unless he or she is at least 27 years of age, is a qualified elector of the City and has continuously resided and maintained his or

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
Agriculture, Forestry, Fishing and Hunting	49	155	\$974
Mining, Quarrying, and Oil and Gas Extraction	13	329	\$2,105
Utilities	63	2,921	\$2,362
Construction	1,929	21,019	\$1,568
Manufacturing	1,120	26,068	\$1,550
Wholesale Trade	2,774	35,097	\$2,039
Retail Trade	3,854	57,760	\$865
Transportation and Warehousing	1,145	56,139	\$988
Information	1,666	59,904	\$2,544
Finance and Insurance	3,169	62,456	\$2,600
Real Estate and Rental and Leasing	3,293	24,520	\$1,582
Professional, Scientific, and Technical Services	10,048	108,454	\$2,249
Management of Companies and Enterprises	428	42,283	\$2,575
Administrative and Support and Waste Management	3,419	75,746	\$1,201
Educational Services	1,014	50,785	\$1,253
Health Care and Social Assistance	4,642	98,187	\$1,428
Arts, Entertainment, and Recreation	925	15,016	\$943
Accommodation and Food Services	3,965	68,516	\$584
Other Services (except Public Administration)	3,800	23,959	\$976
Public Administration	296	52,467	\$1,587
TOTAL	52,553	884,532	\$1,610
Local Government	228	41,036	\$1,144
State Government	182	30,650	\$1,363
Federal Government	159	28,584	\$1,966

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

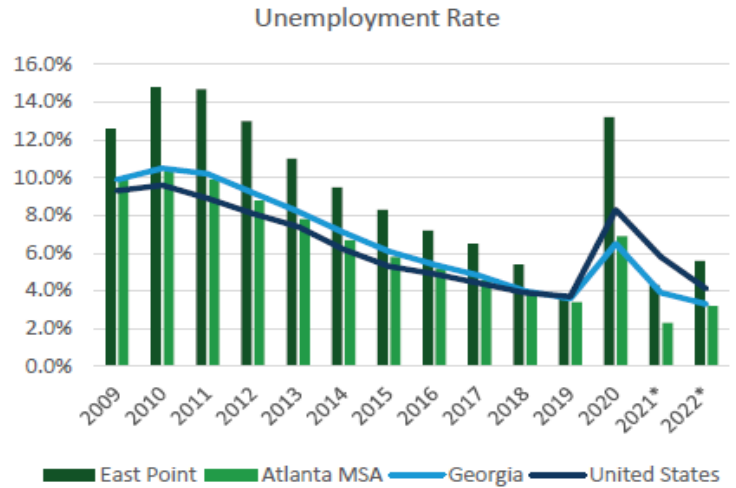
Note Data as of Third Quarter of 2021.

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

Unemployment Rate



Year	East Point	Atlanta MSA	Georgia	United States
009	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%	5.8%	6.1%	5.3%
2016	7.2%	5.2%	5.4%	4.9%
2017	6.5%	4.6%	4.8%	4.4%
2018	5.4%	3.9%	4.0%	3.9%
2019	3.6%	3.4%	3.6%	3.7%
2020	13.2%	6.9%	6.5%	8.3%
2021*	4.3%	2.3%	3.9%	5.8%
2022*	5.6%	3.2%	3.3%	4.1%



*Note: Data in 2021 for East Point and Atlanta MSA are preliminary data for December 2021. Data in 2022 is preliminary for February 2022.

Source: U.S. Bureau of Labor Statistics

Principal Employers



Principal Employers – 2022

Employer	Industry	Employees
Esquire Deposition Solutions, LLC	Business Support Services	590*
City of East Point	Executive and Legislature	450
Corporate Management, Inc.	Building and Dwelling Services	400
Newell Recycling, LLC	Waste Management	287*
Alliance Laundry and Textile Service of Atlanta, LLC	Laundry Services	170
BJ's Wholesale Club, Inc.	Department Stores	107*
Regency Hospital Company, LLC	Hospitals	92*
Veterans Health Administration	Administration of Public Programs	76*
Fulton County School System	Primary and Secondary Education	73*
Ceva Ground Us, L.P.	Trucking	69*
Bonterra Nursing Center	Nursing and Residential Care	64*
Marshalls of Ma, Inc.	Department Stores	64*
MBC Concessions, Inc.	Restaurants and Bars	63*
AETC Inc.	Employment Services	61
Jencare Neighborhood Medical Center East Point LLC	Physicians and Health Practitioners	56*
Imperial Investments Airport, LLC	Hotels and Accommodation	52*
Hall Resurgence, Inc.	Department Stores	50
Jamison Professional Services Inc.	Employment Services	50
Camp Creek Hotel, LLC	Hotels and Accommodation	50
Rise Preparatory Charter School, Inc.	Primary and Secondary Education	49
Mullins Brothers Paving Contractors, Inc.	Civil Engineering	46*
KIPP Metro Atlanta Collaborative, Inc.	Primary and Secondary Education	42*
L Buvette, Inc.	Restaurants and Bars	41*
William C. Meredith Company	Wood Product Manufacturing	39*
Oriental Hotel, Inc.	Hotels and Accommodation	35
Quentin's Corner Youth Foundation, Inc.	Nonclassifiable Establishments	33*
Impact United Methodist Church, Inc.	Associations and Organizations	31*
Fairfield Inn	Hotels and Accommodation	29*
American Deli	Restaurants and Bars	29*
Life Cycle Ob/Gyn LLC	Physicians and Health Practitioners	26*
Global Freight Haulers, Inc.	Trucking	25
Enable of Georgia, Inc.	Social and Rehabilitation Services	25*
Runway Hotel Developments, LLC	Hotels and Accommodation	25
Camp Creek Hotel II, LLC	Hotels and Accommodation	25*
Rue21, Inc.	Clothing and Apparel Stores	25*
Terry Learning Center Foundation, Inc.	Miscellaneous Educational Services	25

Source: D&B Hoovers (April 2022)

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%

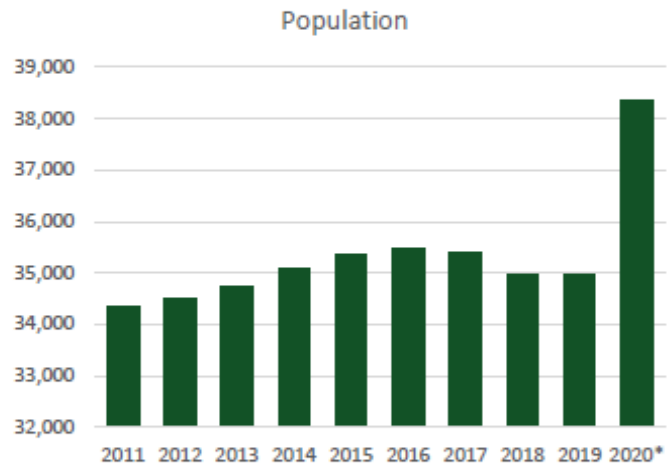
Source: City of East Point

Population



Population

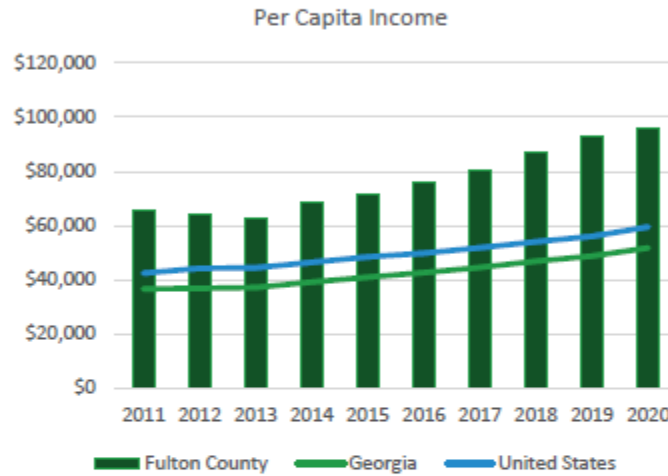
Year	Population	% Change
2008	33,500	--
2009	33,500	0.0%
2010	34,382	2.6%
2011	34,361	-0.1%
2012	34,515	0.4%
2013	34,737	0.6%
2014	35,070	1.0%
2015	35,357	0.8%
2016	35,477	0.3%
2017	35,380	-0.3%
2018	34,977	-1.1%
2019	34,957	-0.1%
2020*	38,358	9.7%



5 Year Average Percent Change: +1.7%
10 Year Average Percent Change: +1.1%

Source: U.S. Census Bureau ACS 5-Year Estimates. *2020 population is from 2020 Decennial Census.

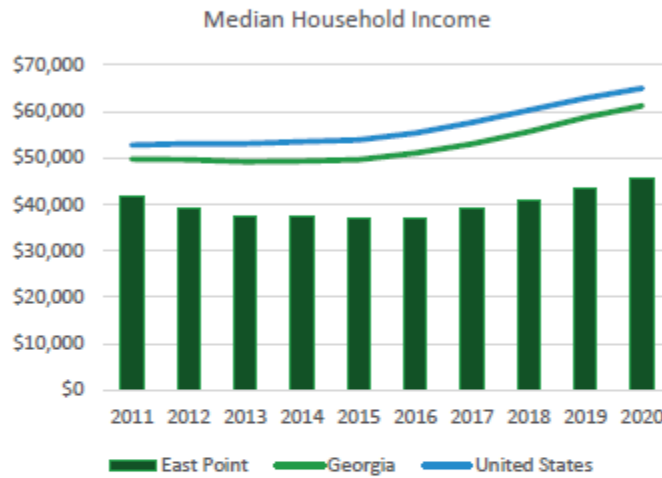
Per Capita Income



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.
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	\$87,395	8.3%	\$46,882	5.3%	\$54,098	4.3%	186%	162%
2019	\$92,961	6.4%	\$48,765	4.0%	\$56,047	3.6%	191%	166%
2020	\$95,683	2.9%	\$51,780	6.2%	\$59,510	6.2%	185%	161%

Source: U.S. Bureau of Economic Analysis

Median Household Income



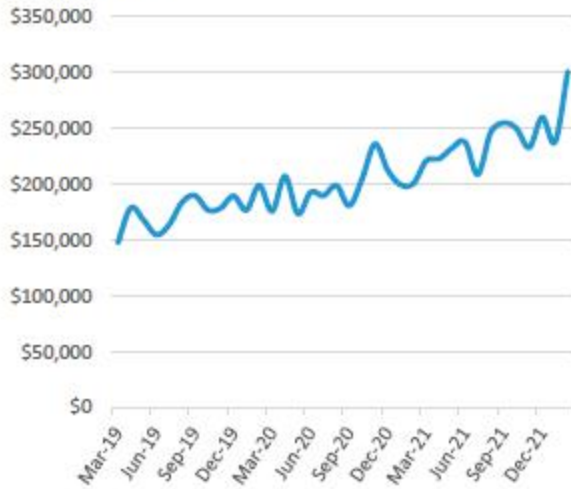
Year	East Point Median Household Income	Annual Growth	Georgia Median Household Income	Annual Growth	U.S. Median Household Income	Annual Growth	City as a % of Georgia	City as a % of U.S.
2011	\$41,622	-1.0%	\$49,736	0.8%	\$52,762	1.6%	84%	79%
2012	\$39,023	-6.2%	\$49,604	-0.3%	\$53,046	0.5%	79%	74%
2013	\$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%
2019	\$43,453	6.3%	\$58,700	5.4%	\$62,843	4.2%	74%	69%
2020	\$45,411	4.5%	\$61,224	4.3%	\$64,994	3.4%	74%	70%

Source: U.S. Census Bureau

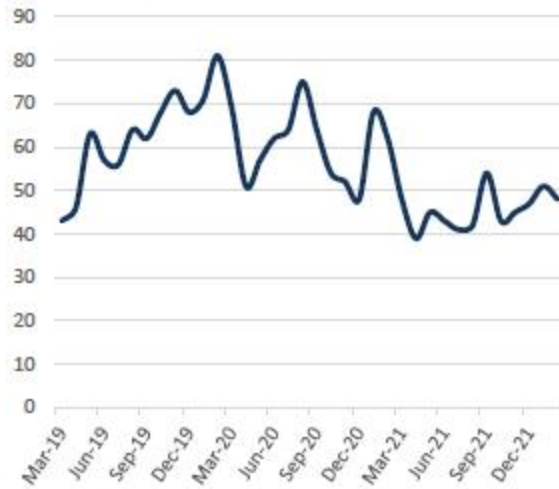
Housing Market



Median Sales Price



Number of Sales



The Median Sales Price in East Point for February 2022 was \$301,000. East Point home values have gone up 50% in the past year.



List price: \$444,000



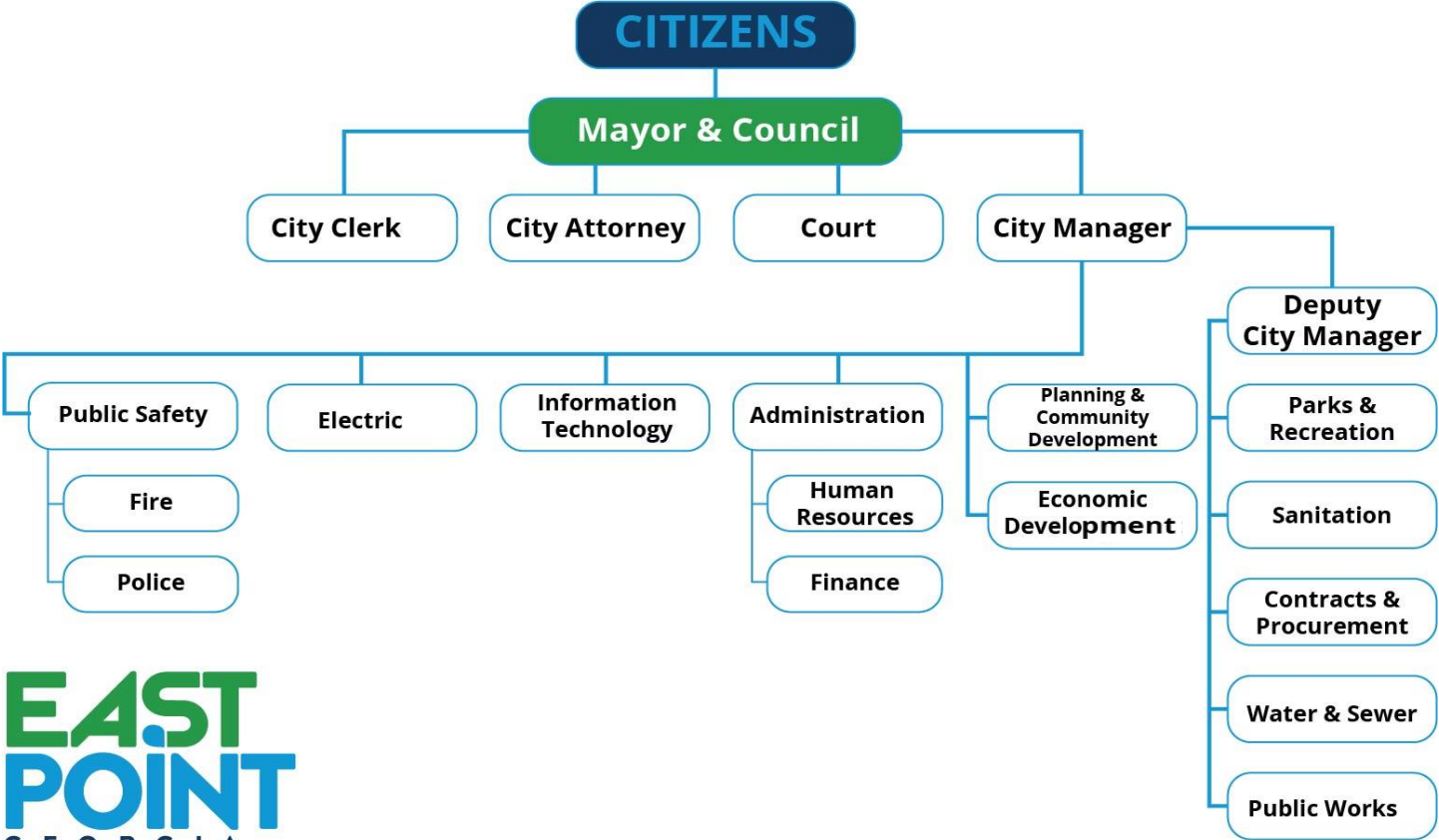
List price: \$229,000

Source: Realtor.com

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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 Annual Comprehensive Financial Report (ACFR). 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.

The ACFR shall be prepared in accordance with GAAP and GAAFR. The ACFR will be presented in a way to communicate effectively with citizens about the financial affairs of the City. The ACFR 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 revenue 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.

CITY AUDITORIUM Fund

This fund is for the redevelopment of the City's Auditorium.

Urban Redevelopment Agency

This fund is for the oversight of the redevelopment and/or rehabilitation of blighted properties.

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.

FUND ACCOUNTING, CONTINUED

Fiduciary Funds

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

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

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

FUND ACCOUNTING, CONTINUED

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 2021 assumes 13.25 mills.

WHAT IS A BUDGET?

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

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

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

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

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

QUESTIONS & ANSWERS

Q: What is the purpose of the City Budget?

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

Q: What is a fiscal year?

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

Q: What is a millage rate?

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

Q: What is a mill of tax?

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

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

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

Q: What is an operating budget?

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

Q: What is a capital improvement budget?

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

Q: What is an enterprise fund?

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

Q: What is a budget appropriation?

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

Q: What is a budget amendment?

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

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

For the fiscal year 2023, 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, 2022. The City then began the preparation of the operational budget with revenue and expenditure projections. In forecasting revenues and expenditures, the City first reviewed its mission statement, strategy plan and goals and objectives to set priorities for spending. In addition, staff considered historical trends, current changes within the City and projected economic trends when forecasting revenues and expenditures.

Budget Preparation

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

Budget Review

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

Budget Adoption

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

BUDGET AMENDMENTS

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

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

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

KEY ACTORS

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

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

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

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

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

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

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

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

Budget Calendar

Activity	Time Frame	Lead/Responsibility
Budget Open House Meetings -Online via Zoom	October	City Manager Office and Budget Manager
Capital Budget Forms Circulated	November 1st	City Manager Office and Budget Manager
Submission of CIP for Management Review	December 1st	Senior Management Analyst and Budget Manager
Management Review of CIP request	December 7th	City Manager Office, Finance Director, Budget Manager
Finalize all changes to CIP Budget	December 14 th	City Manager Office, Finance Director, Budget Manager
Transmission of CIP Budget to Mayor & Council (per City Charter: 5-104)	January 18 th (MLK Holiday - Jan 17 th)	City Manager/ Finance
Distribution of Personnel forms	January/February	Human Resources Director
Load BS&A Access to Departments	February 5th	Budget Manager
Budget Training	February 14 th & 16 th	Budget Manager
FY2022 Budget Entry	February 17 th – March 3 rd	Department Heads/Admin
Meet with Department Heads for Personnel Review	February/March	Human Resources Director
Meet with Department Heads for IT budget Review	February/March	City Manager Office and Budget Manager
FY 2023 Benefit Projections and Pension Contributions	February/March	Human Resources/ Finance

Meet with Department Directors for Budget Review	March	Information Technology Director
Upload of Personnel Roster and Benefit cost to the Budget Module	March	Human Resources, Copies to be provided to Finance Director
Submission of General Fund, Enterprise Fund, Grants & Capital Department request to Finance Director	March	Budget Manager
Management Review of Department Request	March	City Manager, Finance and Departmental Directors
Special Revenue funds and Cost Allocation and management changes to Budget	March	Finance Director, Deputy Finance Director, Grants Manager, Budget Manager
Circulation of Proposed Budget to Management for final approval	April	Budget Manager
Printing and Compilation of Mayor and Council Budget Book	April	Budget Manager
Submission of FY2023 Budget to Mayor & Council	April 18 th	Budget Manager
Activity	Time Frame	Lead/Responsibility
Review of Recommended Budget: Mayor & Council, Budget & Finance Committee	April 19 th - May 30 th	Mayor and Council
Budget Open House Meetings	Late April/Early May	City Manager Office Finance Director and Budget Manager
Budget Advertisement in S. Fulton	April 20 th	Budget Manager
Budget Advertisement in South Fulton	May 11 th	Budget Manager
1st Reading of Proposed Budget & Public Hearing	May 16 th	Mayor & Council
2nd Reading of Budget	June 6 th	Mayor & Council
Final Adoption of FY2021 Budget (per sec 5-101 of City Charter)	June 6 th	Mayor & Council

Upload Adopted Budget to City's website	June 7 th	Budget Manager Information Technology Department
GFOA Budget book preparation	June 7 th - July 26 th	Budget Manager
TAX PROCESS		
Receipt of Property Tax Digest	June 30 th	Fulton County
Activity	Time Frame	Lead/Responsibility
Millage Hearing Ads in Newspaper	July 1 st	Tax Coordinator
Millage Rate 1st Reading & Public Hearing	July 18 th	Mayor & City Council
Millage Rate Hearing Ads in Newspaper	July 13 th	Tax Coordinator
Submission GFOA Book for management review	July 25 th	Finance Director
Millage Rate 2nd Reading & Adoption	August 1 st	Mayor & City Council
Make Management changes and corrections to GFOA Budget book	August 8 th - 12 th	Budget Manager
GFOA Budget Book submission to Management for 2nd review.	August 15 th - 19 th	Finance Director
Corrections and updates from 2nd Management Review	August 22 nd – 24 th	Budget Manager
Final Review prior to Submission	August 25 th - 26 th	Finance Director
Submission of GFOA Budget Book	August 29 th	Budget Manager

FISCAL YEAR 2023 BUDGET

The FY 2023 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.

**CITY OF EAST POINT
CONSOLIDATED FINANCIAL SCHEDULE- MAJOR FUNDS**

SUMMARY OF ALL FUNDS FY 2023	GOVERNMENT	Business Type Funds			
	TYPE FUNDS	Electric	Water & Sewer	Solid Waste	Storm Water
	Amount in \$	Amount in \$	Amount in \$	Amount in \$	Amount in \$
Revenues					
Taxation	35,216,984				
Licenses & Permits	2,695,336				
Intergovernmental	25,000				
Charge for Service	456,100	47,849,602	27,291,250	5,659,202	2,841,844
Investment Income	30,000				
Miscellaneous Income	1,160,200				
Other Financing Sources	10,557,271				
Fines & Forfeitures	600,000				
Total Revenues	50,740,891	47,849,602	27,291,250	5,659,202	2,841,844
Expenditure					
Personnel Services	31,976,775	3,441,294	3,436,422	1,143,191	480,679
Purchased/Contracted Service	7,516,034	888,517	6,089,960	1,612,514	931,792
Supplies	1,816,823	32,924,000	856,790	21,200	11,100
Capital	-	3,115,000	7,319,500	445,000	1,190,000
Indirect Cost	1,463,691	4,164,342	4,379,897	787,730	228,273
Debt Service	1,298,750	-	2,177,000	-	-
Other Cost	330,000	3,316,449	2,931,681	-	-
Transfer In / Out	5,290,583			1,649,567	-
Total Expenditures	49,692,656	47,849,602	27,191,250	5,659,202	2,841,844
Excess	1,048,235	-	100,000	-	-
Balance Beginning 6/30/2022	25,143,993	38,728,087	19,796,190	(2,626,938)	6,330,340
Transfer from Fund balance	-				
Change in Fund Balance 6/30/2023*	1,048,235	-	100,000	-	-
Projected Fund Balance 6/30/2023	26,192,228	38,728,087	19,896,190	(2,626,938)	6,330,340
Projected Ending Fund Balance	26,192,228	38,728,087	19,896,190	(2,626,938)	6,330,340

*Projected based upon current operations

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

General Fund	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Revenues:				
Taxation	\$29,364,635	\$ 31,528,198	30,148,462	35,216,984
Licenses and Permits	3,011,977	1,959,740	2,912,813	2,695,336
Intergovernmental Revenue	23,019	17,546	23,000	25,000
Charge for Services	862,016	225,039	327,281	456,100
Fines & Forfeitures	792,491	1,154,801	601,000	600,000
Investment Income	51,960	36,790	28,000	30,000
Miscellaneous Revenue	1,067,384	1,504,693	1,154,672	1,160,200
Other Financing Sources	10,356,817	10,623,318	16,452,336	10,557,271
Total Revenues	\$ 45,530,299	\$ 47,050,125	\$ 51,647,564	\$ 50,740,891
Expenditures:				
Personnel Services	31,969,793	29,414,412	33,797,080	31,976,775
Purchased/Contracted Services	4,223,762	3,879,978	5,836,748	7,516,034
Supplies	887,807	675,150	1,623,310	1,816,823
Capital	-	600,000	-	-
Indirect Costs	1,451,864	1,451,864	1,463,691	1,463,691
Other Costs	353,967	1,495,197	1,904,630	1,298,750
Debt Service	265,571	514,683	235,000	330,000
Other Financing Uses	2,987,685	2,288,878	6,614,098	5,290,583
Total Expenditures	\$ 42,140,449	\$ 40,320,162	\$ 51,474,557	\$ 49,692,656

Expenditures By Department	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
City Council/City Clerk	\$ 794,089	\$ 952,844	\$ 1,442,403	\$ 1,296,903
Executive*	\$ 2,771,225	\$ 3,113,468	\$ 5,718,725	\$ 4,151,063
Administration**	\$ 8,290,850	\$ 11,895,446	\$ 13,764,015	\$ 15,236,687
Judicial	\$ 830,449	\$ 843,076	\$ 1,763,446	\$ 1,058,989
Police	\$ 13,995,466	\$ 15,548,736	\$ 14,239,342	\$ 13,635,779
Fire	\$ 7,323,820	\$ 8,865,964	\$ 9,315,192	\$ 8,770,745
Public Works	\$ 1,703,102	\$ 2,450,003	\$ 1,864,073	\$ 1,865,594
Parks & Recreation	\$ 1,348,378	\$ 1,344,787	\$ 1,238,671	\$ 1,361,765
Planning & Community Development	\$ 1,284,920	\$ 1,652,342	\$ 1,377,880	\$ 1,425,461
Economic Development	\$ 647,208	\$ 565,212	\$ 750,810	\$ 889,670
Total	38,989,507	\$ 47,231,878	\$ 51,474,557	\$ 49,692,656

E-911 Fund	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Revenues:				
Charges for Services	\$ 650,098	\$ 550,000	\$ 650,000	\$ 669,627
Other Financing Sources	1,183,320	1,183,320	784,442	857,160
Total Revenues	\$ 1,833,418	\$ 1,733,320	\$ 1,434,442	\$ 1,526,787
Expenditures:				
Personnel Services	\$ 1,100,415	\$ 1,134,818	\$ 964,430	\$ 1,070,942
Purchased/Contracted Services	36,650	431,864	347,521	355,667
Supplies	4,459	19,000	21,000	29,000
Indirect Cost from Internal Funds	71,178	71,178	54,571	71,178
Other Costs	-	-	46,741	-
Total Expenditures	\$ 1,212,702	\$ 1,656,860	\$ 1,434,263	\$ 1,526,787

Expenditures By Department	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Operations	\$ 1,141,524	\$ 1,585,682	\$ 1,332,951	\$ 1,455,609
Allocations	71,178	71,178	54,571	71,178
Other Cost	-	-	46,741	-
Total	1,212,702	1,656,860	1,434,263	1,526,787

Water & Sewer Fund	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Revenues:				
Charges for Services -Water	\$ 11,356,791	\$ 12,515,605	\$ 13,586,324	\$ 12,957,512
Charges for Services -Sewer	7,857,981	8,253,405	7,627,513	8,185,198
Other Financing Sources	-	5,500,000	7,027,000	5,501,977
Miscellaneous Revenues	1,525,158	-	1,773,312	646,563
Total Revenues	\$ 20,739,930	\$ 26,269,010	\$ 30,014,149	\$ 27,291,250

Expenses:				
Personnel Services	\$ 4,465,379	\$ 3,867,569	\$ 3,728,544	\$ 3,436,422
Purchased/Contracted Services	5,238,795	5,983,500	6,146,790	6,089,960
Supplies	644,903	844,980	822,990	856,790
Capital Outlays	572,201	4,568,643	4,104,552	7,319,500
Indirect Cost Allocation	6,953,055	6,954,897	6,331,010	4,379,897
Other Cost	280,393	74,000	362,000	2,177,000
Debt Service	1,269,646	3,920,921	2,929,932	2,931,681
Depreciation	5,070,876	-	5,193,057	-
Total Expenses	\$ 24,495,248	\$ 26,214,510	\$ 29,618,875	\$ 27,191,250

Expenses by Department	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Administration	\$ 595,804	\$ 527,493	\$ 628,499	\$ 643,112
Sewer Line Maintenance	4,888,074	3,868,867	5,087,954	6,958,876
Water Treatment Plant	2,692,034	2,801,818	2,699,581	2,780,974
Water Line Maintenance	1,356,093	1,335,638	1,175,521	753,554
Meter Repair	612,734	655,328	711,495	969,011
Technical	204,338	243,405	395,274	423,581
Debt Service	1,269,646	3,920,921	2,929,932	2,931,681
Allocations/Other Costs	12,876,525	12,861,040	15,990,619	11,730,461
Total	\$ 24,495,248	\$ 26,214,510	\$ 29,618,875	\$ 27,191,250

Electric Fund	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Revenues:				
Electric System	\$ 38,595,050	\$ 42,380,466	\$ 42,028,561	\$ 42,108,496
Electric Distribution	7,630,985	5,545,182	6,100,603	5,053,658
Miscellaneous Revenue	57,175	641,500	388,525	687,448
Total Revenues	\$ 46,283,210	\$ 48,567,148	\$ 48,517,689	\$ 47,849,602

Expenses:				
Personnel Services	\$ 3,753,459	\$ 3,088,862	\$ 3,067,862	\$ 3,441,294
Purchased/Contracted Services	748,365	1,086,750	675,500	888,517
Supplies	411,702	533,100	512,500	629,000
Capital	292,047	3,245,000	2,775,000	3,115,000
Wholesale Electric	30,897,700	31,828,822	32,295,000	32,295,000
Cost Allocation	6,996,271	7,006,436	6,708,656	4,164,342
Debt Service	25,777	81,540	81,540	-
Depreciation/Capital Outlay	1,002,917	-	1,795,699	-
Other Costs	1,421,930	400,000	1,040,000	3,316,449
Total Expenses	\$ 45,550,168	\$ 47,270,510	\$ 48,951,757	\$ 47,849,602

Expenses by Department	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Administration	\$ 206,229	\$ 217,324	\$ 472,315	\$ 530,250
Distribution	4,707,297	4,491,388	3,783,547	7,543,561
Wholesale Power	30,897,700	31,828,822	32,295,000	32,295,000
Allocations/Other Costs	9,738,942	10,732,976	12,400,895	7,480,791
Total	\$ 45,550,168	\$ 47,270,510	\$ 48,951,757	\$ 47,849,602

Storm Water Fund	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
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Revenues:

Charges for Services	\$ 2,383,657	\$ 2,800,000	\$ 2,800,000	\$ 2,841,844
Miscellaneous Revenue	54,408			
Total Revenues	\$ 2,383,657	\$ 2,800,000	\$ 2,800,000	\$ 2,841,844

Expenses:

Personnel Services	\$ 458,711	\$ 430,041	\$ 392,473	\$ 480,679
Purchased/Contracted Services	268,293	640,450	632,291	931,792
Supplies	3,483	5,200	6,700	11,100
Capital	171,133	1,090,000	1,090,000	1,190,000
Cost Allocation	353,771	354,381	340,369	228,273
Debt Service	6,035	235,854	-	-
Depreciation	346,741	-	338,167	-
Other Costs	-	-	-	-
Total Expenses	\$ 1,608,167	\$ 2,755,926	\$ 2,800,000	\$ 2,841,844

Expenses By Department	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Operations	\$ 1,077,228	\$ 1,075,691	\$ 1,369,631	\$ 1,423,571
Allocations	\$ 353,771	\$ 354,381	\$ 340,369	\$ 228,273
Capital	\$ 171,133	\$ 1,090,000	\$ 1,090,000	\$ 1,190,000
Debt Service	\$ 6,035	\$ 235,854	\$ -	\$ -
Total	1,608,167	2,755,926	2,800,000	2,841,844

Solid Waste Fund	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Revenues:				
Charges for Services	\$ 4,509,249	\$ 6,245,700	\$ 5,796,102	\$ 5,647,835
Miscellaneous Revenue	\$ 27,826		\$ 2,500	\$ 11,367
Total Revenues	\$ 4,537,075	\$ 6,245,700	\$ 5,798,602	\$ 5,659,202
Expenses:				
Personnel Services	\$ 1,921,954	\$ 1,833,161	\$ 1,761,661	\$ 1,143,191
Purchased/Contracted Services	\$ 1,767,347	\$ 1,213,462	\$ 618,150	\$ 1,612,514
Supplies	\$ 33,993	\$ 30,700	\$ 28,200	\$ 21,200
Capital	\$ 102,230	\$ 177,188	\$ 172,188	\$ 445,000
Cost Allocation	\$ 787,729	\$ 787,729	\$ 729,492	\$ 787,730
Debt Service	\$ 28,669	\$ 246,366	\$ 498,042	\$ -
Depreciation	\$ 338,204	\$ -	\$ 308,654	\$ -
Other Costs	\$ 1,741,230	\$ 1,678,572	\$ 1,678,572	\$ 1,649,567
Total Expenses	\$ 6,721,356	\$ 5,967,178	\$ 5,794,959	\$ 5,659,202

Expenses by Department	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Operations	\$ 5,904,958	\$ 4,933,083	\$ 4,567,425	\$ 4,871,472
Allocations	\$ 787,729	\$ 787,729	\$ 729,492	\$ 787,730
Debt Service	\$ 28,669	\$ 246,366	\$ 498,042	\$ -
Total	6,721,356	5,967,178	5,794,959	5,659,202

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

General Fund	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Revenues	\$ 35,015,430	\$ 45,074,938	\$ 51,647,564	\$ 50,740,891
Fund Balance Transfer	\$ -	\$ 1,975,187	\$ 5,300,000	\$ -
Expenditures	28,382,389	40,320,162	51,474,557	49,692,656
Difference	\$ 6,633,041	\$ 6,729,963	\$ 5,473,007	\$ 1,048,235
Beginning Fund Balance	\$ 23,582,224	\$ 30,215,265	\$ 36,945,228	\$ 37,118,235
Fund Balance Transfer			\$ (5,300,000)	\$ -
Projected Fund Balance	\$ 30,215,265	\$ 36,945,228	\$ 37,118,235	\$ 38,166,470

Condemned Fund	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Revenues	\$ 212,422	\$ 410,600	\$ 283,851	\$ 257,735
Expenditures	\$ 135,787	\$ 410,600	\$ 283,851	\$ 257,735
Difference	\$ 76,635	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 661,106	\$ 737,741	\$ 737,741	\$ 737,741
Projected Fund Balance	\$ 737,741	\$ 737,741	\$ 737,741	\$ 737,741

E- 911 Fund	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Revenues	1,833,418	1,733,320	1,434,442	1,526,787
Expenditures	1,212,702	1,656,860	1,384,442	1,526,787
Difference	\$ 620,716	\$ 76,460	\$ 50,000	\$ -
Beginning Fund Balance	\$ 761,354	\$ 1,382,070	\$ 1,458,530	\$ 1,508,530
Projected Fund Balance	\$ 1,382,070	\$ 1,458,530	\$ 1,508,530	\$ 1,508,530

Restricted Grant Funds	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Revenues	\$ 842,159	\$ 3,277,767	\$ 23,023,018	\$ 19,502,234
Expenditures	\$ 2,194,540	\$ 3,843,981	\$ 22,759,011	\$ 19,502,234
Difference	\$ (1,352,381)	\$ (566,214)	\$ 264,007	\$ -
Beginning Fund Balance	\$ (310,196)	\$ (4,389,186)	\$ (4,955,400)	\$ (4,691,393)
Projected Fund Balance	\$ (1,662,577)	\$ (4,955,400)	\$ (4,691,393)	\$ (4,691,393)

Grant Funds	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Revenues	\$ 18,604	\$ 82,872	\$ 452,414	\$ 118,932
Expenditures	\$ 18,605	\$ 68,803	\$ 486,875	\$ 118,932
Difference	\$ (1)	\$ 14,069	\$ (34,461)	\$ -
Beginning Fund Balance	\$ (14,265)	\$ (14,266)	\$ (197)	\$ (34,658)
Projected Fund Balance	\$ (14,266)	\$ (197)	\$ (34,658)	\$ (34,658)

Special Revenue Bond TAD	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Revenues	\$ 3,617,600	\$ 4,054,042	\$ 3,841,695	\$ -
Expenditures	\$ 3,682,085	\$ 3,756,421	\$ 1,450,600	\$ -
Difference	\$ (64,485)	\$ 297,621	\$ 2,391,095	\$ -
Beginning Fund Balance	\$ 7,133,942	\$ 7,069,457	\$ 7,367,078	\$ 9,758,173
Projected Fund Balance	\$ 7,069,457	\$ 7,367,078	\$ 9,758,173	\$ 9,758,173

Hotel/Motel Fund	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Revenues	\$ 3,764,289	\$ 2,786,739	\$ 3,383,684	\$ 4,232,204
Expenditures	\$ 3,569,397	\$ 2,310,914	\$ 3,383,684	\$ 4,232,204
Difference	\$ 194,892	\$ 475,825	\$ -	\$ -
Beginning Fund Balance	\$ 453,096	\$ 647,988	\$ 1,123,813	\$ 1,123,813
Projected Fund Balance	\$ 647,988	\$ 1,123,813	\$ 1,123,813	\$ 1,123,813

TAD Corridors Fund	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Revenues	\$ 112,878	\$ 88,500	\$ 422,189	\$ 64,500
Expenditures	\$ 64,500	\$ 64,500	\$ 64,500	\$ 64,500
Difference	\$ 48,378	\$ 24,000	\$ 357,689	\$ -
Beginning Fund Balance	\$ 825,234	\$ 873,612	\$ 897,612	\$ 1,255,301
Projected Fund Balance	\$ 873,612	\$ 897,612	\$ 1,255,301	

Government Center	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Revenues	\$ 441,747	\$ 6,724,507	\$ -	\$ -
Expenditures	\$ -	\$ 6,724,507	\$ -	\$ -
Difference	\$ 441,747	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 5,189,465	\$ 5,631,212	\$ 5,631,212	\$ 5,631,212
Projected Fund Balance	\$ 5,631,212	\$ 5,631,212	\$ 5,631,212	

TSPLOST	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Revenues	\$ 6,065,856	\$ 9,097,178	\$ 7,998,392	\$ 7,998,392
Expenditures	\$ 5,202,201	\$ 9,097,178	\$ 7,998,392	\$ 7,998,392
Difference	\$ 863,655	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 1,765,918	\$ 2,629,573	\$ 2,629,573	\$ 2,629,573
Projected Fund Balance	\$ 2,629,573	\$ 2,629,573	\$ 2,629,573	\$ 2,629,573

50 Worst Properties	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Revenues	\$ 691,664	\$ 435,000	\$ 460,000	\$ 688,019
Expenditures	\$ 454,397	\$ 369,969	\$ 446,989	\$ 688,019
Difference	\$ 237,267	\$ 65,031	\$ 13,011	\$ -
Beginning Fund Balance	\$ 141	\$ 237,408	\$ 302,439	\$ 315,450
Projected Fund Balance	\$ 237,408	\$ 302,439	\$ 315,450	\$ 315,450

Urban Redevelopment Agency	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Revenues	NA	NA	NA	\$ 111,000
Expenditures	NA	NA	NA	\$ 111,000
Difference	NA	NA	NA	\$ -
Beginning Fund Balance	NA	NA	NA	
Projected Fund Balance	\$ -	\$ -	\$ -	

City Hall Fund	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
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)	
Projected Fund Balance	\$ (43,205)	\$ (43,205)	\$ (43,205)	

Auditorium	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Revenues	NA	NA	NA	\$ 7,000,000
Expenditures	NA	NA	NA	\$ 7,000,000
Difference	NA	NA	NA	\$ -
Beginning Fund Balance	NA	NA	NA	\$ -
Projected Fund Balance	\$ -	\$ -	\$ -	\$ -

CAP Project Fund	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Revenues	\$ 2,743,698	\$ 4,438,476	\$ 2,055,985	\$ 2,116,676
Expenditures	\$ 2,743,698	\$ 4,438,476	\$ 2,055,985	\$ 2,116,676
Difference	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ (579,664)	\$ (579,664)	\$ (579,664)	\$ (579,664)
Projected Fund Balance	\$ (579,664)	\$ (579,664)	\$ (579,664)	\$ (579,664)

Water & Sewer	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Revenues	\$ 20,739,930	\$ 26,269,010	\$ 30,014,149	\$ 27,291,250
Expenditures	\$ 24,495,248	\$ 26,214,510	\$ 29,618,875	\$ 27,191,250
Difference	\$ (3,755,318)	\$ 54,500	\$ 395,274	\$ 100,000
Beginning Fund Balance	\$ 23,101,734	\$ 19,346,416	\$ 19,400,916	\$ 19,796,190
Projected Fund Balance	\$ 19,346,416	\$ 19,400,916	\$ 19,796,190	\$ 19,896,190

Electric	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Revenues	\$ 46,283,210	\$ 48,567,148	\$ 48,517,689	\$ 47,849,602
Expenditures	\$ 45,550,168	\$ 47,270,510	\$ 48,951,757	\$ 47,849,602
Difference	\$ 733,042	\$ 1,296,638	\$ (434,068)	\$ -
Beginning Fund Balance	\$ 36,309,971	\$ 37,043,013	\$ 38,339,651	\$ 37,905,583
Projected Fund Balance	\$ 37,043,013	\$ 38,339,651	\$ 37,905,583	\$ 37,905,583

Storm Water Utility	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Revenues	\$ 2,383,657	\$ 2,800,000	\$ 2,800,000	\$ 2,841,844
Expenditures	\$ 1,608,167	\$ 2,755,926	\$ 2,800,000	\$ 2,841,844
Difference	\$ 775,490	\$ 44,074	\$ -	\$ -
Beginning Fund Balance	\$ 5,510,776	\$ 6,286,266	\$ 6,330,340	\$ 6,330,340
Projected Fund Balance	\$ 6,286,266	\$ 6,330,340	\$ 6,330,340	\$ 6,330,340

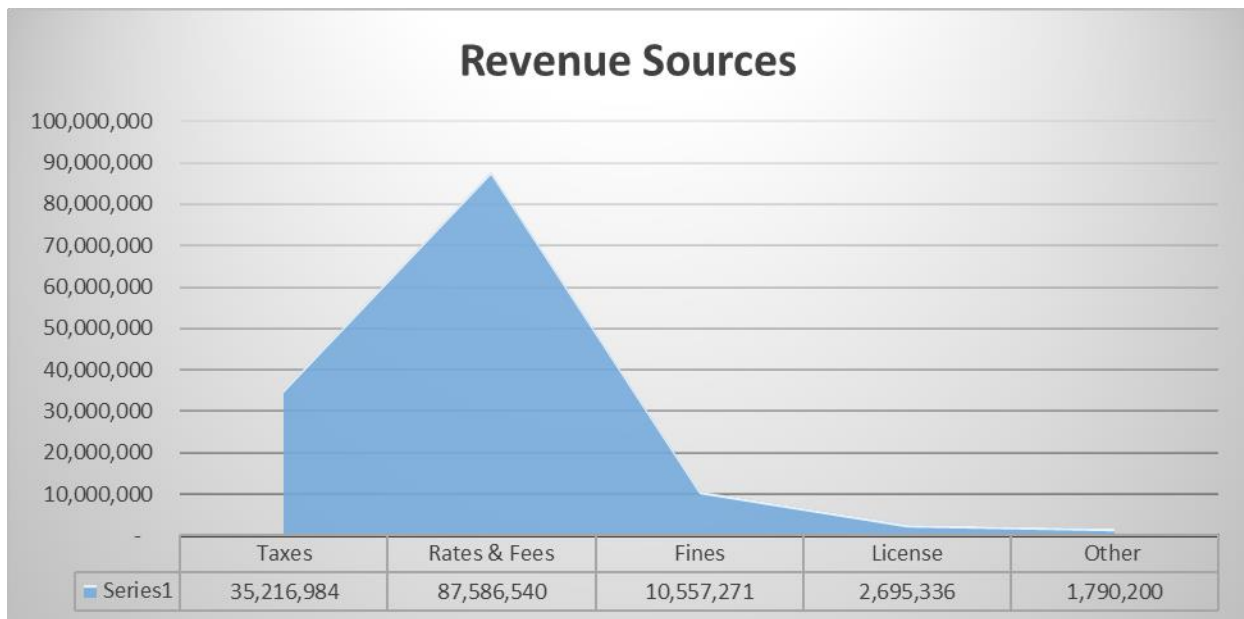
Solid Waste	FY20 Actuals	FY21 Actuals	FY 22 Amended	FY 23 Proposed
Revenues	\$ 4,537,075	\$ 6,245,700	\$ 5,798,602	\$ 5,659,202
Expenditures	\$ 6,721,356	\$ 5,967,178	\$ 5,794,959	\$ 5,659,202
Difference	\$ (2,184,281)	\$ 278,522	\$ 3,643	\$ -
Beginning Fund Balance	\$ (724,822)	\$ (2,909,103)	\$ (2,630,581)	\$ (2,626,938)
Projected Fund Balance	\$ (2,909,103)	\$ (2,630,581)	\$ (2,626,938)	\$ (2,626,938)

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.

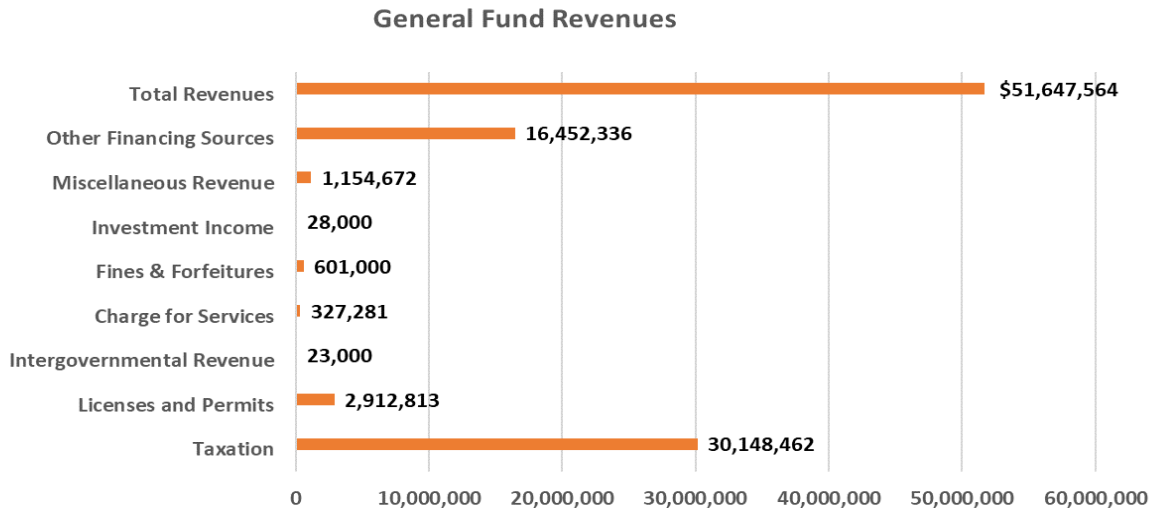
The revenue estimates are made after careful analysis of collection and remittance from the various sources. The City meets with Fulton County Tax Commissioner regarding forecasting of changes in the tax digest.

The graph below shows the breakout of projected revenues for the fiscal year 2023.



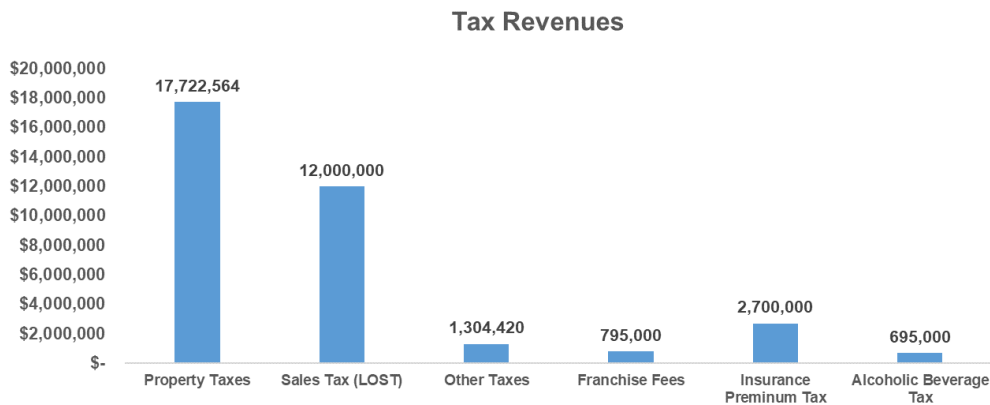
GENERAL FUND REVENUE

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 2023.



TAXES

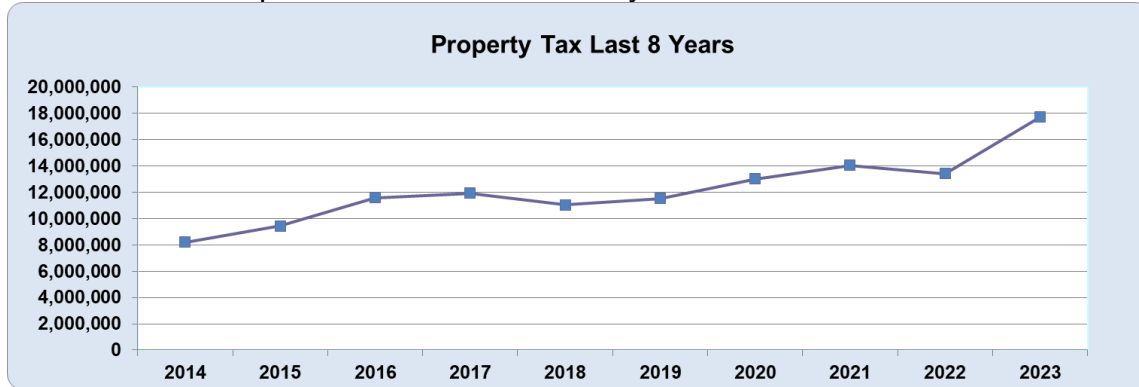
The General Fund has the following categories of taxes: Property (Ad Valorem Tax), Insurance Premium, Alcoholic Beverage Taxes, Franchise Fees, and Other Fees. The City derives 22% of its income from taxes. Property taxes make up about 8% of the total revenues. It is derived from a tax levy on real and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

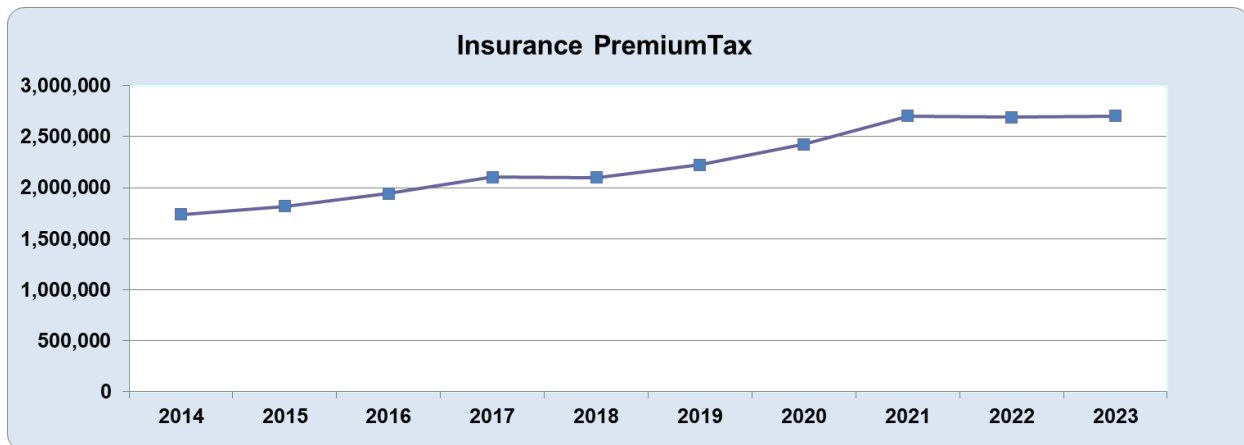
Beginning with the 2013 tax year, the downward trend experience from 2011 begin to stabilize with an uptick in fiscal 2015 and beyond.



*FY 23, Anticipated Levy, FY 22 Budgeted

Insurance Premium Tax

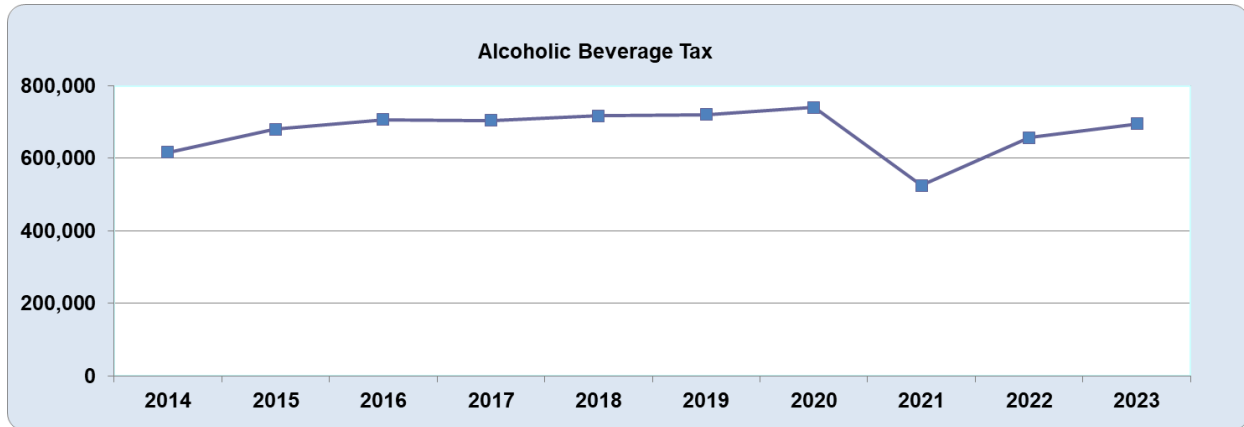
The State of Georgia levies a tax on insurance premiums collected within the City's limit. Revenue from this tax is distributed back to the City each October. Fluctuations has occurred over the last eight years, but the more recent periods shows increase collection.



*FY 23, Projected Levy, FY 22 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 increasing gradually over the last ten years. However, revenues from this tax are expected to significantly decrease as the economy recovers from the COVID-19 pandemic.



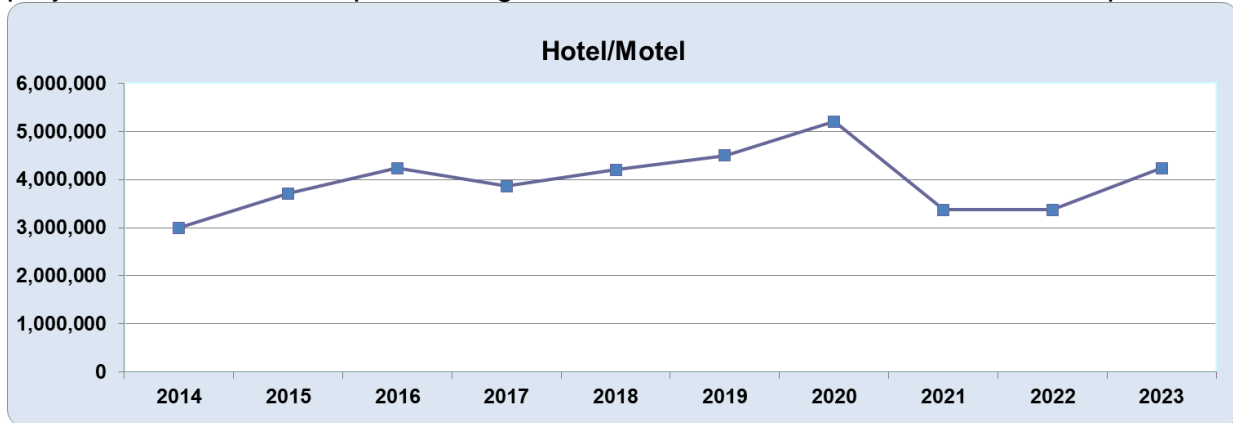
*FY 22 & 23 Budgeted

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.

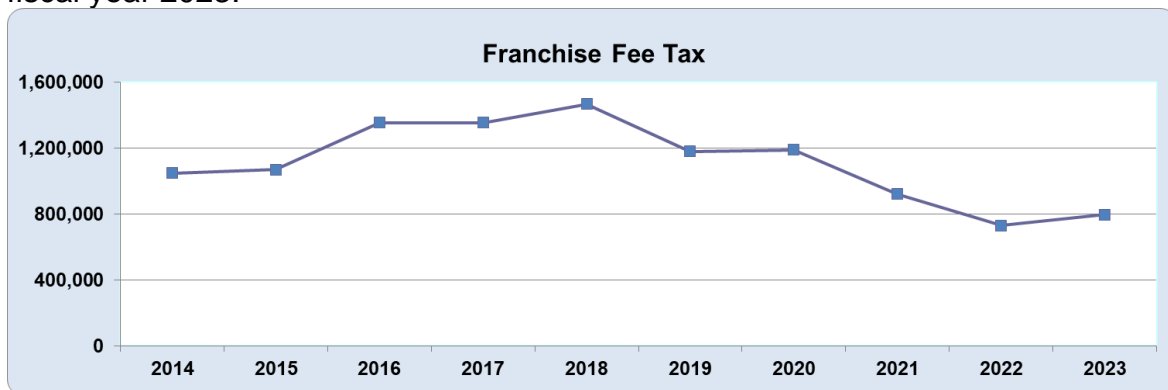
Collection over the last several years of the hotel motel tax shows a positive trend. This can be attributed to the proximity of the City to Hartfield's/Jackson International Airport, where many of the City's hotels are located and the addition of new hotels in the City. The projection for 2023 anticipates a slight increase in revenues due to the current pandemic.



*FY 22 & 23 Budgeted

Franchise Fees

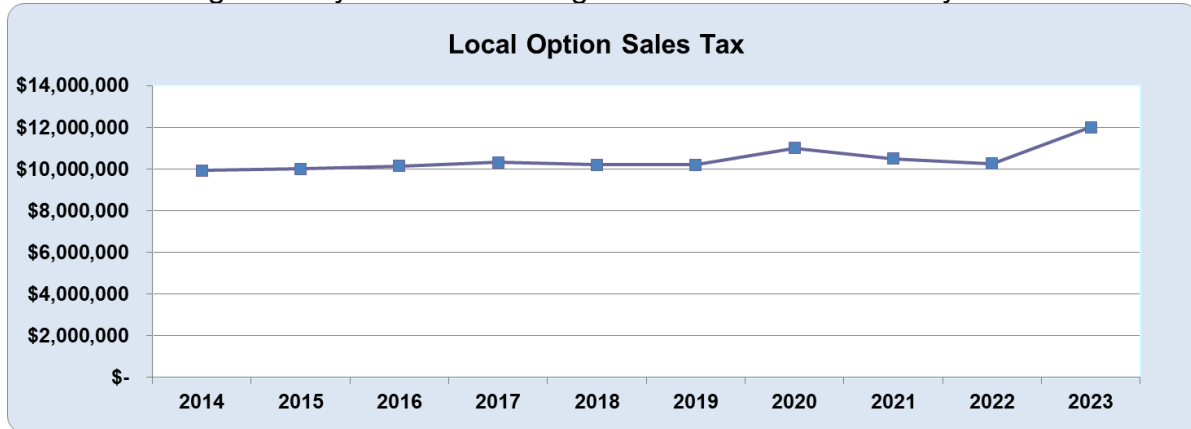
Public utilities operating within the City of East Point must pay to the City a franchise fee in return for the right to do business within the City and for the right to use public rights-of-way for transmission lines, pipes, wires, etc. Franchise tax projections are \$795K for fiscal year 2023.



*FY 22 & 23 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 2023 projection is set to \$10.2 million. The expectation is that revenue will significantly decrease during the first half of the fiscal year.

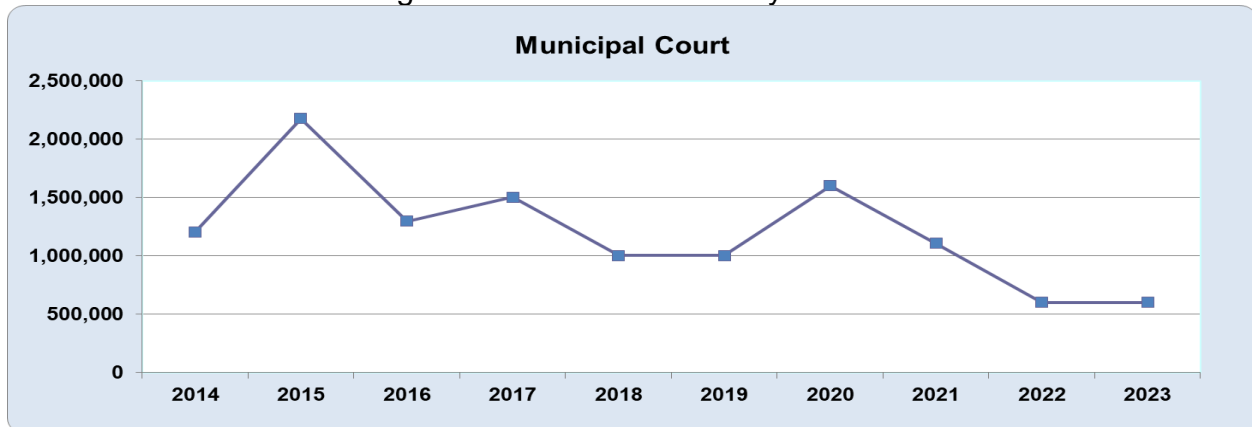


*FY 22 & 23 Budgeted

FINES & FORFEITURES

Municipal Court Revenue

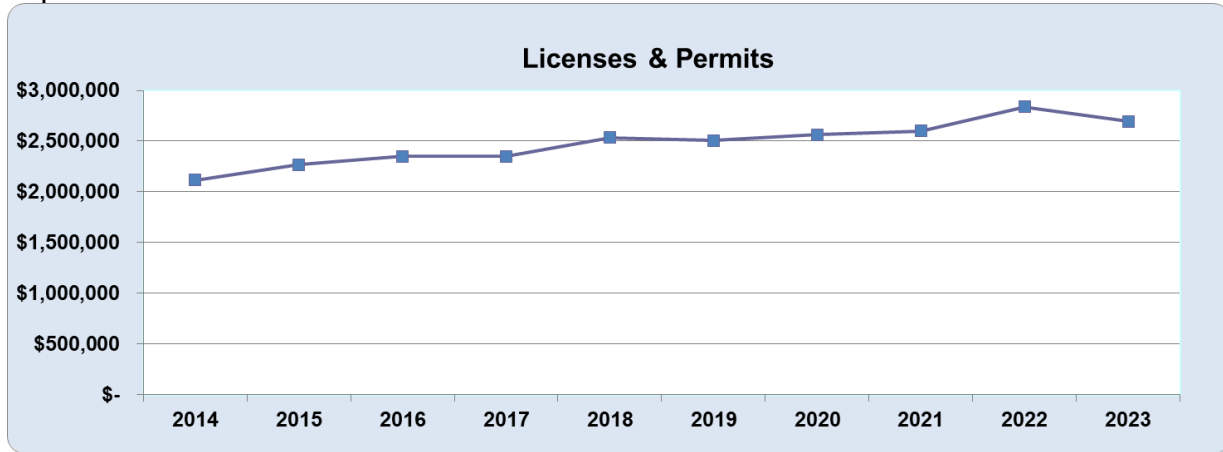
This revenue is generated from fines and forfeitures in the East Point Municipal Court. State law and local ordinance govern these bond/fine schedules. The expectation is that revenue will decrease during the first half of the fiscal year.



*FY 22 & 23 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 2023 projections were kept at the same level.



*FY 22 & 23 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.

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Members of the management team met for two days of planning and goal setting for fiscal year 2019 through fiscal 2023. The team made proposals based on issues raised by citizens, employees and other stakeholders. Among the key drivers were fiscal sustainability, community quality of life, economic growth, technology and transportation. The table below highlights some of these goals and area of responsibility:

Goal	Measure	Responsibility/Time Frame
Fiscal Sustainability	Compliance with regulatory agencies, maintaining required Fund Balance & Receipt of GFOA Awards.	Finance Department FY 19 – FY 23
Community Quality of Life	Customer satisfaction surveys, Emergency response times and Compliance to City codes.	Parks & Rec/Public Safety & Planning & Community Dev. FY 23
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 19 – FY 23
Completing survey of internal and external stakeholders and analyzing results.	Advanced Meter Infrastructure (AMI)	Electric & Water Utilities FY 19 – FY 23
Disaster Recovery Plan	Disaster Recovery Plan in cases of emergency affecting the City	Public Safety (Fire & Police) FY 23
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 23
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 23

The Strategic Plan listed above was utilized to help prioritize expenditures for the upcoming FY2023 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
Total General Fund	\$ 45,630,353	\$ 45,530,299	\$ 47,265,245	\$ 48,559,853	\$ 49,797,866	\$ 50,928,116	\$ 52,243,197	\$ 53,435,496	

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
Total Enterprise Funds	\$ 86,792,374	\$ 83,828,395	\$ 97,633,511	\$ 97,610,186	\$ 98,245,749	\$ 102,277,213	\$ 105,227,226	\$ 108,264,557	
Total Overall Revenues	\$ 132,422,727	\$ 129,358,694	\$ 144,898,756	\$ 146,095,039	\$ 147,966,365	\$ 153,126,534	\$ 157,390,053	\$ 161,618,075	

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 2023-2027

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 2023, the City of East Point adopted a total capital budget of \$31,199,297. This includes \$12,134,500 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 2023 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:

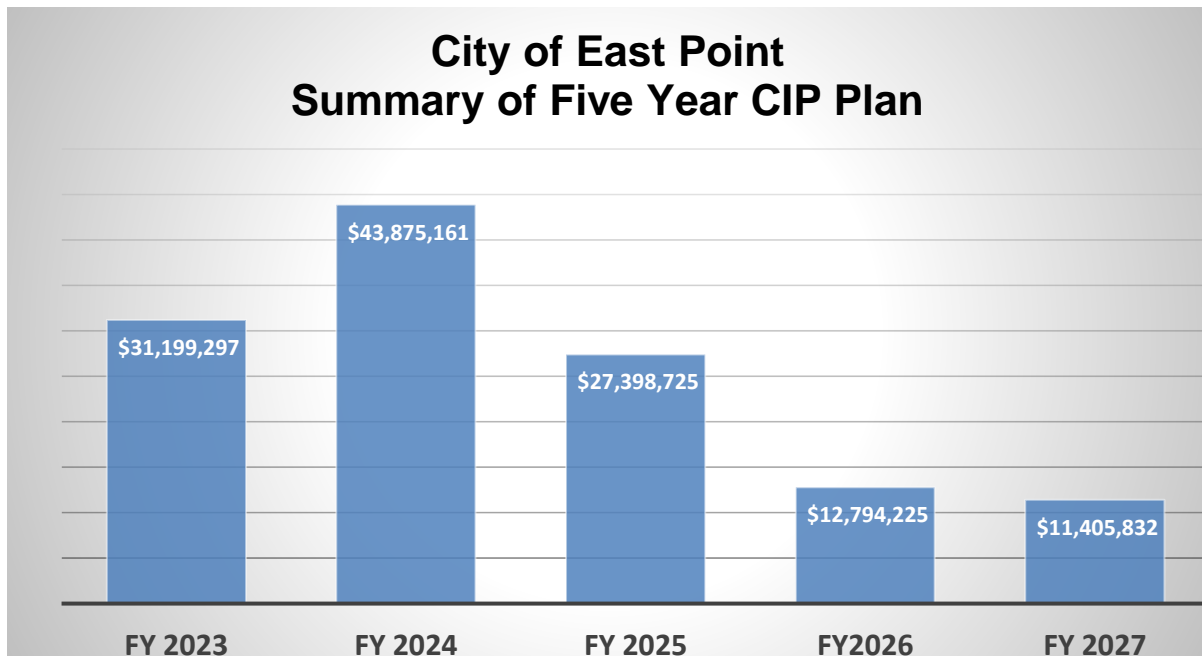
- Sidewalk and Street Improvements \$7,998,000
- Water Distribution System Improvements \$7,319,500
- Information technology updates \$1,181,228
- Buildings – Improvements and Repairs \$7,968,000
- Purchase of new vehicles \$449,560

FY 2023 - FY 2027 Capital by Category and Fund

CIP EXPENDITURES SUMMARY BY CATEGORIES

Categories:	Adopted	Proposed	Proposed Expenditures For Planning Years				Projected Five Year
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Public Safety	\$ 942,925	\$ 23,000	\$ 1,476,115	\$ 3,592,379	\$ 772,379	\$ 672,379	\$ 6,536,252
Public Services	8,907,099	10,462,569	9,784,393	7,938,393	8,068,393	7,595,000	43,848,748
Culture and Recreation	260,353	7,398,000	11,797,500	3,349,500	15,000	-	22,560,000
Public Utilities	7,215,000	12,134,500	17,938,500	9,595,000	2,380,000	2,000,000	44,048,000
Information Technology	310,000	1,181,228	2,878,653	2,923,453	1,558,453	1,138,453	9,680,240
Total Proposed Expenditures	\$ 17,635,377	\$ 31,199,297	\$ 43,875,161	\$ 27,398,725	\$ 12,794,225	\$ 11,405,832	\$ 126,673,240

Funding Sources:	Adopted	Proposed	Proposed Expenditures For Planning Years				Projected Five Year
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Total
General Fund	\$ 1,839,952	\$ 2,116,676	\$ 3,287,087	\$ 4,509,354	\$ 1,384,854	\$ 994,854	\$ 12,292,825
Bonds	\$ -	7,000,000	11,000,000	3,000,000	-	-	21,000,000
Hotel/Motel	\$ -	-	1,225,000	50,000	50,000	50,000	1,375,000
TSPLOST	\$ 7,998,393	7,998,393	7,098,393	7,098,393	7,198,393	7,000,000	36,393,572
50 Worst Properties	\$ -	44,000	136,000	-	-	-	180,000
Condemned Funds	\$ 9,003	-	9,003	-	-	-	9,003
MCT Funds	\$ 226,030	-	185,525	185,525	185,525	185,525	742,100
Grants	\$ 37,000	-	37,000	37,000	37,000	37,000	148,000
Water & Sewer Fund	\$ 3,565,000	7,319,500	10,607,500	4,750,000	290,000	-	22,967,000
Electric Fund	\$ 2,200,000	3,180,000	4,677,000	2,455,000	2,090,000	2,000,000	14,402,000
Solid Waste Fund	\$ 245,000	445,000	314,000	-	-	-	759,000
Storm Water Fund	\$ 1,205,000	1,190,000	2,340,000	2,390,000	-	-	5,920,000
Internal Funds	\$ 310,000	1,905,728	2,958,653	2,923,453	1,558,453	1,138,453	10,484,740
Total Proposed Funding Sources	\$ 17,635,378	\$ 31,199,297	\$ 43,875,161	\$ 27,398,725	\$ 12,794,225	\$ 11,405,832	\$ 126,673,240



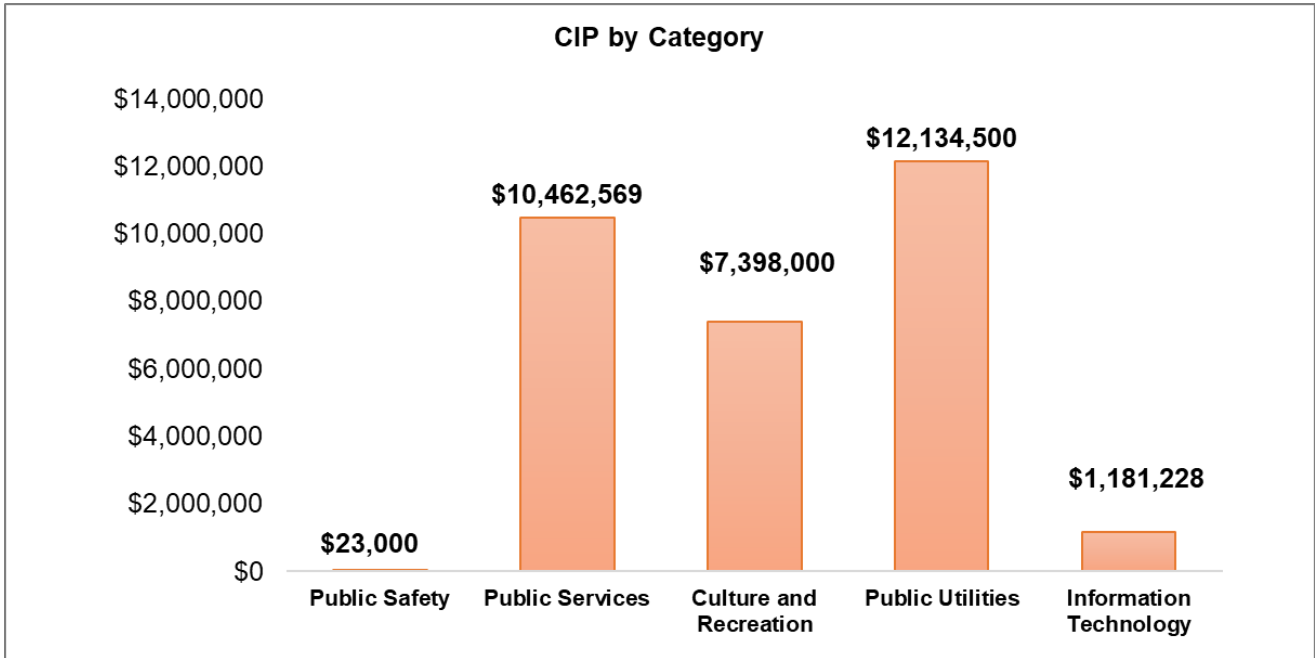
Capital Expenditure by Asset Type

<i>Asset By Type:</i>	Adopted	Proposed	Proposed Expenditures For Planning Years				Projected Five
			FY2022	FY2023	FY2024	FY2025	FY2026
General, 50 Worst Funds & Internal	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Art	\$ -	\$ 45,000	\$ 245,000	\$ 75,000	\$ -	\$ -	\$ 365,000
Buildings	-	-	5,000,000	3,000,000	-	-	8,000,000
Building Improvements	530,000	7,968,000	8,005,000	1,010,000	570,000	455,000	18,008,000
Machinery & Equipment	612,925	931,762	990,761	1,925,025	547,525	272,525	4,667,598
Vehicles	330,000	449,560	914,654	1,355,654	365,654	365,654	3,451,176
Park Improvements	260,353	210,000	505,000	242,000	-	-	957,000
Technology Upgrades	310,000	1,224,228	2,902,853	2,947,653	1,582,653	1,162,653	9,820,040
Roadways & Pavements	8,377,099	8,403,309	7,373,393	7,248,393	7,348,393	7,150,000	37,523,488
Subtotal Capital Fund	\$ 10,420,377	\$ 19,231,859	\$ 25,936,661	\$ 17,803,725	\$ 10,414,225	\$ 9,405,832	\$ 82,792,302
<i>Enterprise Funds</i>							
Equipment	\$ 770,000	\$ 730,000	\$ 1,212,000	\$ 1,080,000	\$ 765,000	\$ 765,000	\$ 4,552,000
Electrical Infrastructure	1,365,000	2,350,000	2,635,000	1,275,000	1,275,000	1,185,000	8,720,000
Building Improvements	300,000	700,000	800,000	-	-	-	1,500,000
Water Treatment Plant	2,170,000	3,604,938	5,475,000	2,835,000	200,000	-	12,114,938
Water line, Sewer Line, Meter Services	805,000	2,137,500	4,087,500	1,725,000	-	-	7,950,000
Vehicles	230,000	655,000	1,114,000	190,000	90,000	-	2,049,000
AMI Technology Upgrades	400,000	600,000	275,000	100,000	50,000	50,000	1,075,000
Storm Water	1,175,000	1,190,000	2,340,000	2,390,000	-	-	5,920,000
Total Enterprise Fund	\$ 7,215,000	\$ 11,967,438	\$ 17,938,500	\$ 9,595,000	\$ 2,380,000	\$ 2,000,000	\$ 43,880,938
Total Proposed CIP Expenditures	\$ 17,635,377	\$ 31,199,297	\$ 43,875,161	\$ 27,398,725	\$ 12,794,225	\$ 11,405,832	\$ 126,673,240

Capital Expenditure by Department

<u>Proposed Expenditures By Department</u>	Adopted	Proposed	Proposed Expenditures For Planning Years				Projected Five	
			FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Departments								Total
<u>Public Safety</u>								
Courts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire	531,664	23,000	659,200	3,114,200	294,200	194,200		4,284,800
Police	411,261	-	816,915	478,179	478,179	478,179		2,251,452
Total Public Safety	\$ 942,925	\$ 23,000	\$ 1,476,115	\$ 3,592,379	\$ 772,379	\$ 672,379		\$ 6,536,252
<u>Public Service</u>								
Customer Service, Communications	\$ -	\$ 248,060	\$ 70,000	\$ -	\$ -	\$ -	\$ -	318,060
Community Planning & Development	-	89,200	-	-	-	-	-	89,200
Public Works - Transportation	8,377,099	8,403,309	7,373,393	7,248,393	7,348,393	7,150,000		37,523,488
Buildings & Grounds	530,000	920,000	880,000	635,000	710,000	435,000		3,580,000
Fleet, Roads & Drainage	-	690,000	315,000	45,000	-	-		1,050,000
50 Worst Properties	-	44,000	136,000	-	-	-		180,000
Contracts & Procurement	-	68,000	10,000	10,000	10,000	10,000		108,000
Total Public Service	\$ 8,907,099	\$ 10,462,569	\$ 8,784,393	\$ 7,938,393	\$ 8,068,393	\$ 7,595,000		\$ 42,848,748
<u>Culture & Recreation</u>								
Parks & Recreation	\$ 260,353	\$ 353,000	\$ 5,552,500	\$ 3,274,500	\$ 15,000	\$ -	\$ -	9,195,000
Public Art	-	45,000	245,000	75,000	-	-		365,000
City Auditorium	-	7,000,000	7,000,000	-	-	-		14,000,000
Economic Development	-	-	-	-	-	-		-
Total Culture and Recreation	\$ 260,353	\$ 7,398,000	\$ 12,797,500	\$ 3,349,500	\$ 15,000	\$ -		\$ 23,560,000
<u>Public Utilities</u>								
Water & Sewer - Water Line/Treatment	\$ 3,085,000	\$ 6,199,500	\$ 8,852,500	\$ 3,260,000	\$ 200,000	\$ -	\$ -	18,512,000
Water & Sewer - Sewer Line	400,000	770,000	1,250,000	1,250,000	-	-		3,270,000
Water & Sewer- Technical Services	-	-	-	-	-	-		-
Water & Sewer- Meter Services	80,000	350,000	440,000	240,000	90,000	-		1,120,000
Water & Sewer -Meter Reader	-	65,000	65,000	-	-	-		130,000
Storm Water	1,205,000	1,190,000	2,340,000	2,390,000	-	-		5,920,000
Electric	2,200,000	3,115,000	4,677,000	2,455,000	2,090,000	2,000,000		14,337,000
Solid Waste	245,000	445,000	314,000	-	-	-		759,000
Total Public Utilities	\$ 7,215,000	\$ 12,134,500	\$ 17,938,500	\$ 9,595,000	\$ 2,380,000	\$ 2,000,000		\$ 44,048,000
<u>Information Technology</u>								
Information Technology	\$ 310,000	\$ 1,181,228	\$ 2,878,653	\$ 2,923,453	\$ 1,558,453	\$ 1,138,453	\$ -	9,680,240
Total Information Technology	\$ 310,000	\$ 1,181,228	\$ 2,878,653	\$ 2,923,453	\$ 1,558,453	\$ 1,138,453		\$ 9,680,240
Total Proposed CIP Expenditures	\$ 17,635,377	\$ 31,199,297	\$ 43,875,161	\$ 27,398,725	\$ 12,794,225	\$ 11,405,832		\$ 126,673,240

Capital Expenditure by Category



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.

Bond Ratings

A bond rating measures the creditworthiness of a bond which corresponds to the cost of borrowing for an issuer. Independent rating services such as Standard & Poor’s, Moody’s Investors Service, and Fitch Ratings Inc. evaluate a municipal bond issuer’s financial strength, or the organization’s ability to pay a bond’s principal and interest. The City has a rating from the rating agency Moody’s Investor’s Service. Investment grade bonds have a rating of Aaa to Baa3. The City rating is Aa3.

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
Total	12,705,000	10,174,853	22,879,853

Business & Industrial Development Authority (BIDA)

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

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

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

Limited obligation bonds

2015 Tax Allocation Bonds (TAD) Camp Creek

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

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

2015 Tax Allocation Bonds (TAD) Corridor

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

Year	Principal	Interest	Total
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
Total	1,200,000	1,199,250	2,399,250

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
Total	12,705,000	10,174,853	22,879,853



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. For FY 2022, the City will continue to offer several wellness programs to include exercise, healthy cooking, etc.

Human Resources Highlights

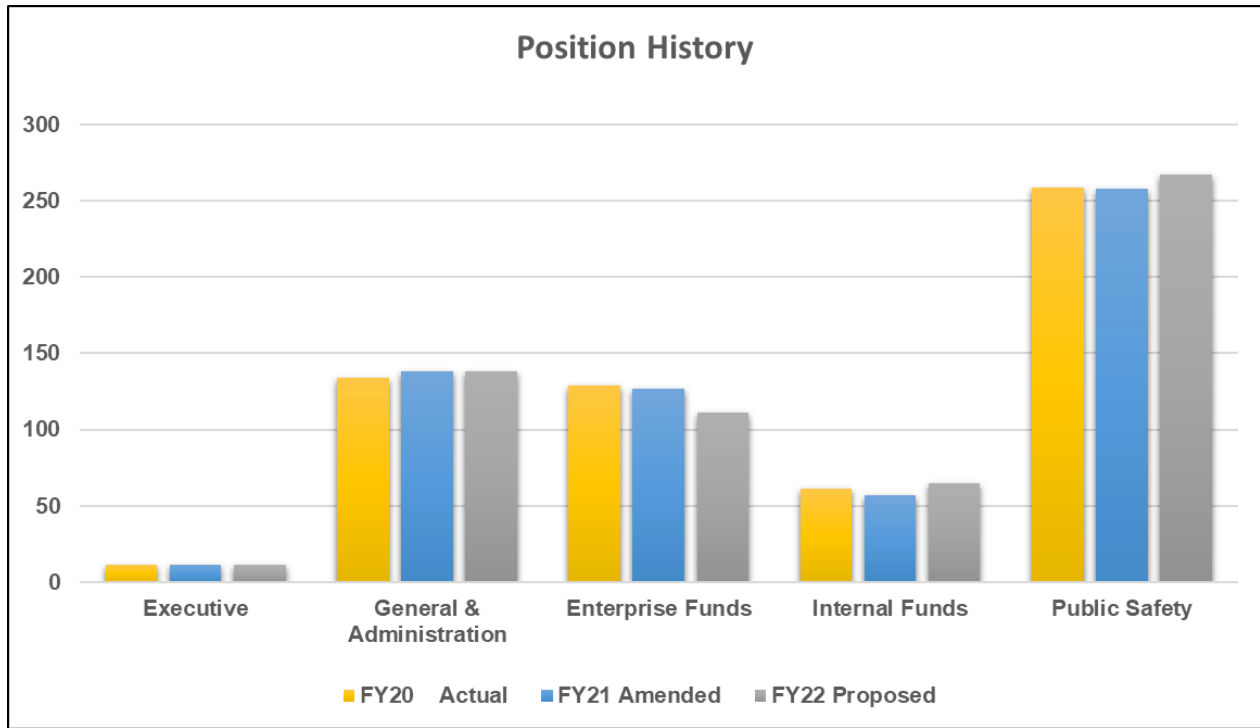
The following table highlights personnel changes for the last two fiscal periods and the current budget year.

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	559	559	556
	Part-time Positions	35	34	37
Total City of East Point		594	593	593

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
Total Positions	594	593	593

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 2022 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 2023 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.

BUDGET SUMMARY				
	FY19	FY20	FY21	FY22
Category Description	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 148,345	\$ 131,936	\$ 92,279	\$ 158,223
Operating	\$ 206,629	\$ 293,341	\$ 277,690	\$ 288,766
Capital	\$ 45,377	\$ 29,120		
TOTAL	\$ 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.

BUDGET SUMMARY				
Category Description	FY20 Actual	FY21 Actual	FY22 Amended	FY23 Proposed
Expenditure Category				
Personal Services	\$ 327,242	\$ 290,676	\$ 214,735	\$ 452,528
Operating	\$ 947,845	\$ 1,951,810	\$ 551,825	\$ 1,482,984
TOTAL	\$ 1,275,087	\$ 2,242,486	\$ 766,560	\$ 1,935,512

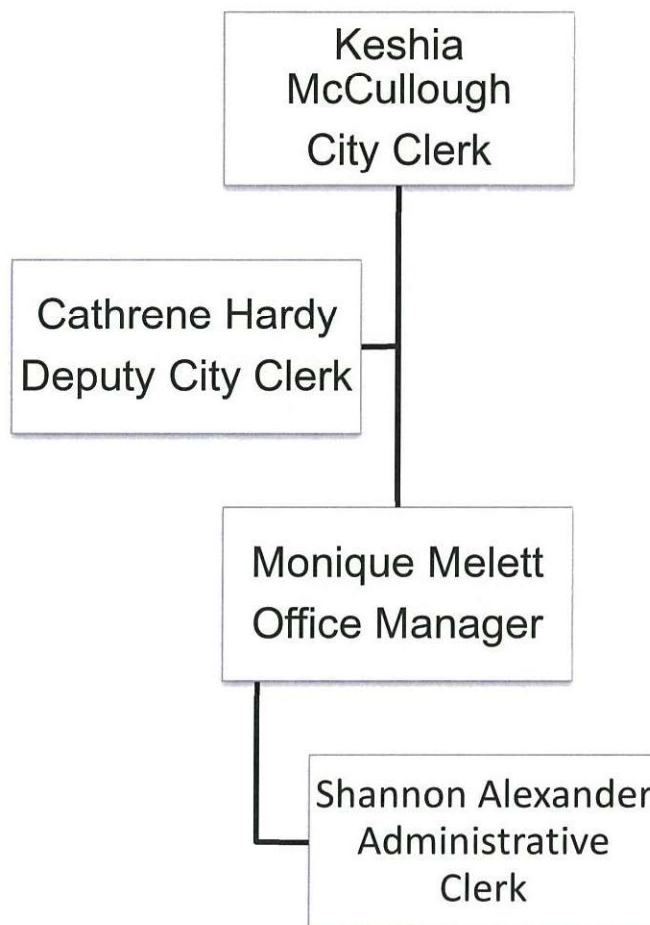
The City Clerk's Office

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 2023

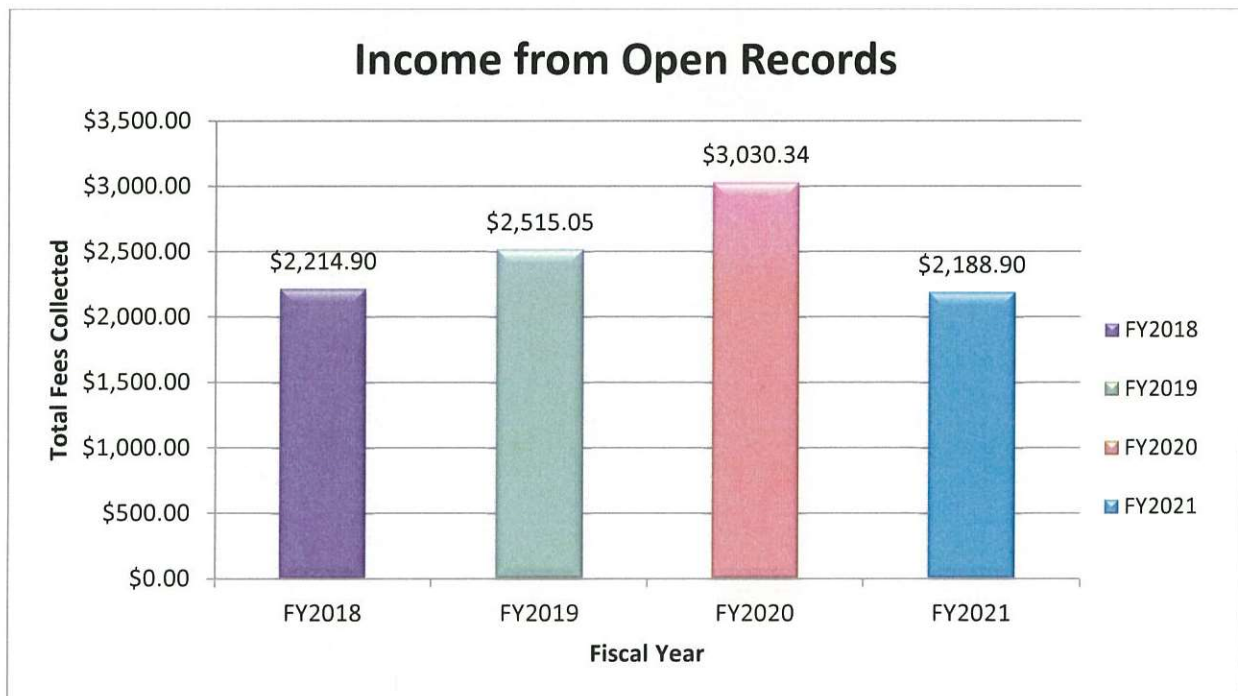
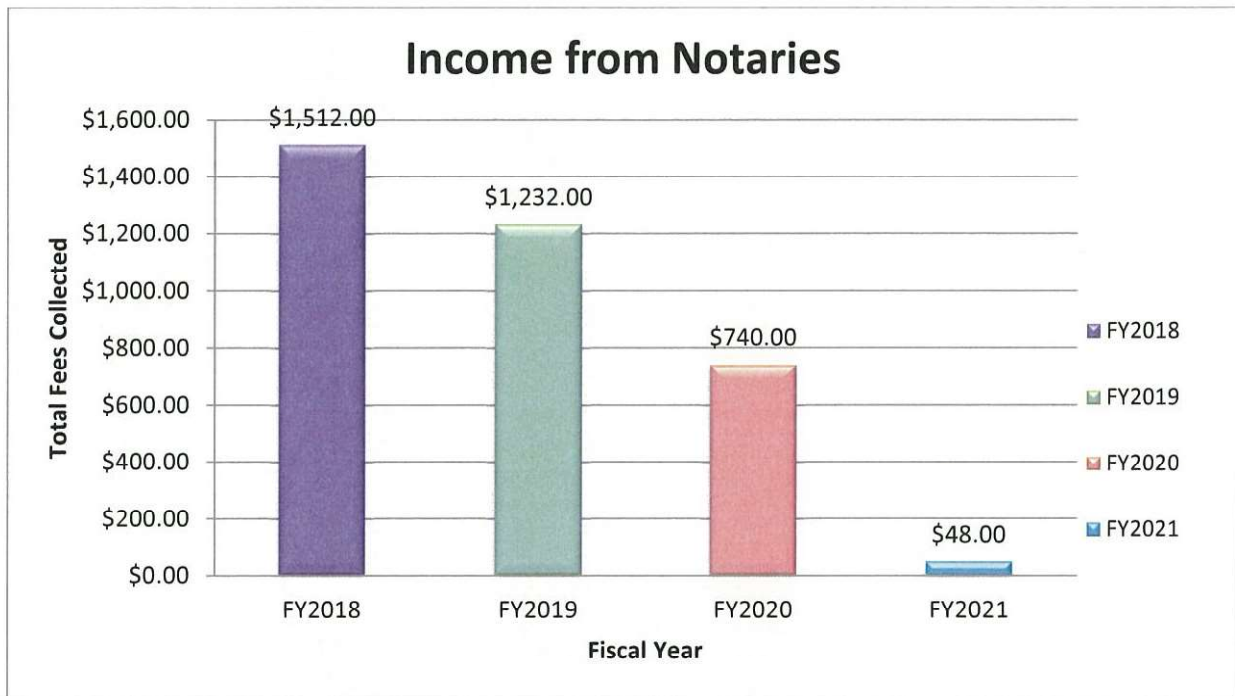
1. To provide the highest level of customer service to the Mayor, Council, City Administration & the residents of East Point
2. To foster government transparency through the availability of public records
3. To provide timely and advance notification of public meetings
4. To deliver Open Record Requests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

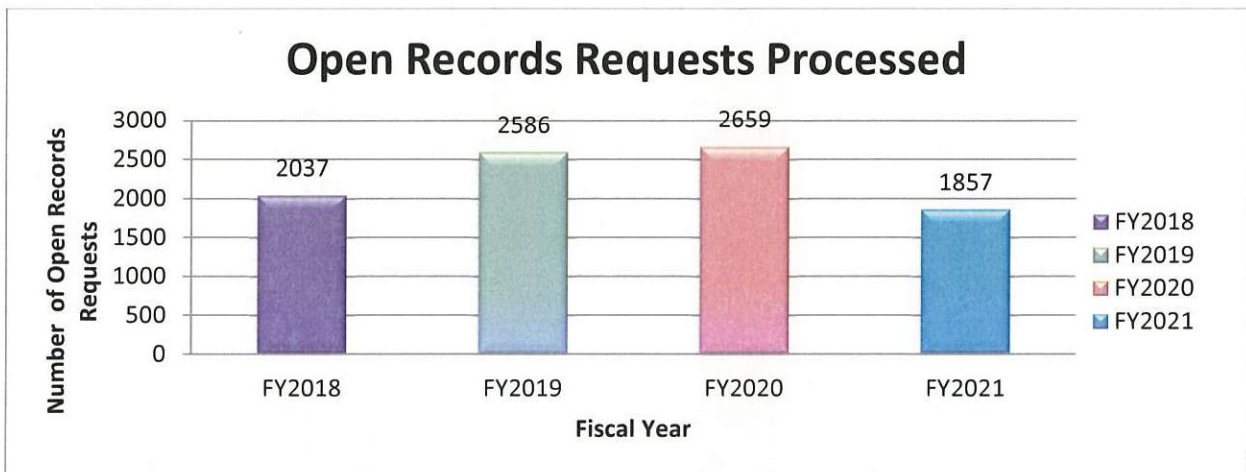
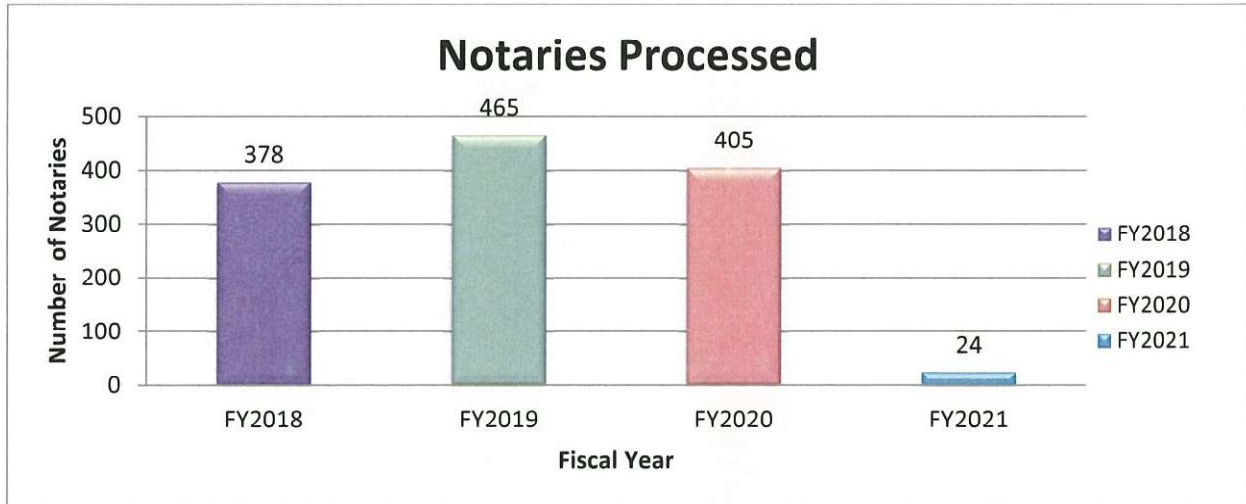
Presently, the City Clerk’s Office is in the process of implementing a robust records management program that incorporates document retention and regular shredding. The Clerk’s Office does not view this as a challenge, but rather an opportunity to enhance the practices that have already been put in place.

Measurement Description	FY20	FY21	FY22	FY23
	Actual	Actual	Projected	Projected
Workload Measures				
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: FY22 figures are for the period of July 1, 2021 – March 31, 2022



NOTE: FY22 figures are for the period of July 1, 2021 – March 31, 2022



BUDGET SUMMARY				
Category Description	FY20	FY21	FY22	FY23
	Actual	Actual	Amended	Proposed
Expenditure Category				
Personal Services	\$ 286,622	\$ 246,349	\$ 295,588	\$ 382,966
Operating	\$ 52,550	\$ 39,941	\$ 357,699	\$ 91,579
TOTAL	\$ 339,172	\$ 286,290	\$ 653,287	\$ 474,545

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. Host a strategic planning session with the Department Heads and establish key milestones for performance within each department.
3. Provide for an organizational assessment;
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. Develop and implement an infrastructure management program (IMP) to ensure a systematic approach to address infrastructure repairs. This will support the Capital Improvement Projects;
10. Develop technological advancement within the organization that supports transparency, open government, and citizen participation.
11. Provide for improved customer service initiative and training for our City staff and overall organization.
12. Seek improvement in the implementation of traffic calming measures throughout the City.

FY 23 ISSUES

- Develop a plan/program to combat homelessness within our community as well as provide for needed social services to our residents.
- Implementation of a blight housing plan – Acquisition of substandard Properties
- Improve Public Safety Services.
- Develop the Small Business Covid Grant Program.
- Evaluation of Utility Rate Structure.
- Develop Broadband Services for the City.

Measurement Description	FY20	FY 21	FY22	FY23
	Actual	Actual	Projected	Projected
Workload Measures				
Vacant Property & Blight Housing Reductions	32		28	25
Completion of Neighborhood Plans	4		2	2
Progress of New City Hall Project	100%	N/A	N/A	N/A
Completion of Fire Station	100%	N/A	N/A	N/A

BUDGET SUMMARY				
Category Description	FY20	FY21	FY22	FY23
	Actual	Actual	Amended	Proposed
Expenditure Category				
Personal Services	823,343	\$ 598,096	808,503	929,780
Operating	\$ 248,943	\$ 139,579	\$ 1,465,066	\$ 429,451
		\$ -	\$ -	\$ -
TOTAL	\$ 1,072,286	\$ 737,675	\$ 2,273,569	\$ 1,359,231

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 22 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 21	FY22	FY23
	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.

Category Description	FY20	FY21	FY22	FY23
	Actual	Actual	Amended	Proposed
Expenditure Category				
Personal Services	\$ 286,622	\$ 246,349	\$ 295,588	\$ 382,966
Operating	\$ 52,550	\$ 39,941	\$ 357,699	\$ 91,579
TOTAL	\$ 339,172	\$ 286,290	\$ 653,287	\$ 474,545

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 2022 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 2022 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 2022 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 23 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 19	FY 20	FY21	FY22	FY23
	Actual	Actual	Projected	Projected	Projected
Demand Measures					
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	FY20	FY21	FY22	FY23
	Actual	Actual	Amended	Proposed
Expenditure Category				
Personal Services	\$ 585,431	\$ 547,798	\$ 714,136	\$ 780,809
Operating	\$ 52,661	\$ 52,010	\$ 52,010	\$ 61,119
TOTAL	\$ 638,092	\$ 599,808	\$ 766,146	\$ 841,928

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 2022 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

BUDGET SUMMARY				
Category Description	FY20	FY21	FY22	FY23
	Actual	Actual	Amended	Proposed
Expenditure Category				
Personal Services	\$ 2,808,169	\$ 2,509,491	\$ 2,545,719	\$ 2,545,719
Operating	\$ (3,001,702)	\$ (2,720,281)	\$ (2,756,509)	\$ (2,756,509)
Depreciation	\$ -	\$ -	\$ -	\$ -
Capital	\$ 77,923	\$ 115,000	\$ 115,000	\$ 115,000
Debt Service	\$ 115,610	\$ 95,790	\$ 95,790	\$ 95,790
TOTAL	\$ -	\$ -	\$ -	\$ -

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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	FY20	FY21	FY22	FY23
	Actual	Actual	Projected	Projected
Workload Measures				
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
Efficiency Measures				
Business visit per employee	75	45	65	40
Effectiveness Measures				
Number of new businesses	20	18	60	50
Number of new jobs	375	300	525-700	500-650

BUDGET SUMMARY				
Category Description	FY20	FY21	FY22	FY23
	Actual	Actual	Amended	Proposed
Expenditure Category				
Personal Services	\$ 452,189	\$ 422,542	\$ 435,515	\$ 416,436
Operating	\$ 172,980	\$ 202,670	\$ 315,295	\$ 431,314
Capital	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 625,169	\$ 625,212	\$ 750,810	\$ 847,750

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 23 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 procedures for fixed asset management that 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	FY20 Actual	FY21 Actual	FY22 Projected	FY23 Projected
Pooled Cash Bank Reconciliation – Months Reconciled within 20 Days after End of Period (Month)	12	12	12	12
Perform monthly general ledger closing by the 20 th of each month	12	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)	12	12	12	12
Grants Reconciliation – Months Reconciled within 12 Days after End of Period (Month)	12	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

BUDGET SUMMARY				
Category Description	FY20	FY21	FY22	FY23
	Actual	Actual	Amended	Proposed
Expenditure Category				
Personal Services	\$ 1,307,978	\$ 1,445,113	\$ 1,463,319	\$ 1,275,699
Operating	\$ 81,241	\$ 146,682	\$ 138,765	\$ 160,425
TOTAL	\$ 1,389,219	\$ 1,591,795	\$ 1,602,084	\$ 1,436,124

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 54 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 Divisions and they are as follows: Administration, Technical Services/ Fire Prevention, Emergency Medical Services / Training, Internal Affairs 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 Basic Life Support (BLS) Engines and two Rescue Units to provide Emergency Medical Services. EMS Services consist of eighty-five percent (85%) of all emergency calls. The Basic Life Support Engines and Rescues responded to 9,000 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	FY20	FY21	FY22	FY23
	Actual	Actual	Projected	Projected
Demand Measures				
Perform Inspections 100% of High Risk East Point businesses (50 total business).	90%	100%	100%	100%
Provide a minimum of 12 programs annually for high-risk East Point residents (youth and elderly) through Community Programs	20	25	30	30
Apply for a minimum of \$50,000 in Grants Annually based on identified department needs.	\$131,000 applied	\$60,000	\$50,000	\$800,000

Workload Measures				
Exceed the ISO (Insurance Services Office) minimum of 228 Total Training hours for all personnel	240	240	250	250
Ensure a minimum of 50% of staff will take additional training classes annually to improve service delivery to citizens and enhance knowledge, skills, and abilities.	50%	50%	50%	55%
Attend and Present Material at a minimum of 50 Community Meetings Annually	66	90	100	100
Efficiency Measures				
Respond to all emergency incidents within 6 minutes 90% of the time	90%	90%	90%	90%
Reinforced Response on scene within 8 minutes 90% of the time	90%	90%	90%	90%
Train 100% of Department Heads on COOP/COG Annually (New Metric)	NA	90%	100%	100%
Fill 100% of Authorized Sworn Firefighter Positions Annually (79 positions total)	84%	87%	100%	100%
Effectiveness Measures				
Reduce the number of Structure Fires	30	42	40	40
Offer a minimum of 12 Fire Safety Education programs annually	15	20	20	20
Respond to all community/customer service requests within 24 hours	99%	99%	100%	100%
Schedule free home inspections, smoke and carbon monoxide detectors, car seats, within 2 days of request 100% of the time	100%	100%	100%	100%
Maintain a minimum 90% positive rating for customer service delivery	94%	94%	100%	100%

BUDGET SUMMARY				
Category Description	FY19	FY20	FY21	FY22
	Actual	Actual	Amended	Adopted
Expenditure Category				
Personal Services	\$ 7,080,404	\$ 7,769,467	\$ 8,446,758	\$ 8,395,587
Operating	\$ 243,416	\$ 292,703	\$ 419,206	\$ 615,391
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -		
TOTAL	\$ 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 Engagement Activities quarterly.

To Administer the Compensation and Classification Program by:

- Analyzing the results Classification & Compensation Study.
- Monitoring pay compensation issues ensuring that employees are not working outside their classifications.

To Develop Training and Career Development by:

- Offering training each quarter specifically focusing on Customer Service Prevention of Harassment.
- 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 23 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.
- Coordinate City of East Point property appraisals with Public Works and the City Manager's Office to determine adequate insurance coverage.
- Target wellness initiatives to improve employee chronic illnesses.
- Develop a plan to convert paper files to an electronic database
- Conduct more internal audits to ensure employee records are correct.
- Preserve deteriorating employee records.

Performance Measures				
Measurement Description	FY 19	FY20	FY21	FY23
	Actual	Actual	Actual	Projected
Demand Measures				
Time to Hire (days)	90	40	75	30
IOJ Return to Work (days)	5	5	5	5
Efficiency Measures				
Time to Hire	Actual		Goal	
	75		30 business days	
Turnover Rate	11.6		10%	

BUDGET SUMMARY				
Category Description	FY20 Actual	FY21 Actual	FY22 Amended	FY23 Proposed
Expenditure Category				
Personal Services	\$ 565,704	\$ 456,849	\$ 513,358	\$ 504,888
Operating	\$ 149,650	\$ 166,756	\$ 184,804	\$ 234,634
Capital	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 715,354	\$ 623,605	\$ 698,162	\$ 739,522

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

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	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Projected
Demand Measures				
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
Workload Measures				
Helpdesk Requests by phone	8790	10207	12229	12560
Helpdesk Requests by email	5673	7640	8,450	9050
Number of Projects	15	23	17	25
Website view			955,422	980,000
Efficiency Measures				
Percentage of Requests Closed	93%	91%	90%	91%
Percentage of Projects Completed	94%	96%	96%	95%
Effectiveness Measures				
Request resolved within 1 business day	91%	90%	92%	93%
Request resolved within 3 business days	94%	95%	96%	96%
% Projects completed by due date	90%	91%	92%	93%

BUDGET SUMMARY				
	FY20	FY21	FY22	FY23
Category Description	Actual	Actual	Amended	Proposed
Expenditure Category				
Personal Services	\$ 799,511	\$ 827,579	\$ 630,815	\$ 630,815
Operating	\$ (896,009)	\$ (2,620,749)	\$ (1,415,065)	\$ (1,415,065)
Capital	\$ 96,498	\$ 1,793,170	\$ 784,250	\$ 784,250
TOTAL	\$ -	\$ -	\$ -	\$ -

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
- Oversee the installation of updated court security measures
- Enhancement of web access to court proceedings
- Continued progress towards paperless court procedures
- Evaluate grant opportunities for the reduction of recidivism and aiding the mentally infirm.

Municipal Court Goals and Targets to Achieve for 2022-2023

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 downturn 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	FY20	FY21	FY22	FY23
	Actual	Actual	Projected	Projected
Workload Measures				
# 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

BUDGET SUMMARY				
Category Description	FY20	FY21	FY22	FY23
	Actual	Actual	Amended	Proposed
Expenditure Category				
Personal Services	\$ 854,028	\$ 708,391	\$ 992,502	\$ 827,540
Operating	\$ 94,207	\$ 134,685	\$ 140,250	\$ 146,810
Capital	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 948,235	\$ 843,076	\$ 1,132,752	\$ 974,350

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 Softball, Soccer, After School Program, 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 Grayson Softball Field:
 - a. Repair bleachers
 - b. Erosion Control
 - c. Repair Dugouts
3. Capital and Grant Funded Improvements at Center Park:
 - a. New Playground Equipment
4. Capital and Grant Funded Improvements 2nd Phase Trail System Master Plan:
 - a. Tri Cities to Virginia Avenue
5. Educate the City:
 - a. After School S.T.E.M Program
 - b. Virtual Tutorial
 - c. Georgia Milestones
6. Coaching Boys into Men/Grant:
 - a. Life Skills (job readiness)
 - b. Financial Literacy
7. Review Edit and add Standard Operating Procedures and processes
8. Implement improved quality control of equipment

Measurement Description	FY19	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Projected	Projected
Complete 100% of capital projects	90%	90%	90%	100%	100%
Increase overall youth program participation by 10%	100%	100%	100%	100%	0%
Increase facility reservations by 10%	100%	100%	100%	Covid	0%

*Facility and Park closures due to Covid-19

BUDGET SUMMARY				
Category Description	FY20	FY21	FY22	FY23
	Actual	Actual	Amended	Proposed
Expenditure Category				
Personal Services	\$ 1,083,430	\$ 950,712	\$ 898,721	\$ 677,155
Operating	\$ 271,220	\$ 484,075	\$ 339,950	\$ 598,955
Capital	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,354,650	\$ 1,434,787	\$ 1,238,671	\$ 1,276,110

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. Rebuild a solid team of well qualified and talented individuals that will support the mission and goals of Planning and Community Development Department.
4. Present new and innovative tools that can be implemented in East Point.
5. Conduct two (2) *Planning 101* informational meetings for the public.
6. Use data captured in newly implemented Virtual Customer Service Counter to

improve customer service delivery.

FY 23 KEY FOCUS AREAS

- Revise Zoning Ordinance and Comprehensive Plan
- Launch formal Technical Review Committee for Land Development for implantation of a formal standards operation procedures that is support by an intergovernmental memorandum of understanding.
- 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)
- Continue 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.
- Continue to implement Permit Study Recommendations: An Analysis of the Development Review and Permitting Process was conducted and completed in June of 2017
- Implement Electronic Mobile Services

Measurement Description	FY19	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Projected*	Projected*
Demand Measures				*pandemic impact	*pandemic impact
Processed Totals					
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
Total Revenue	\$1,121,756	\$1,866,977	\$1,337,162	\$1,400,000	\$1,500,000
Zoning, Permitting, Inspections & Licensing occur annually	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	FY20	FY21	FY22	FY23
	Actual	Actual	Amended	Proposed
Expenditure Category				
Personal Services	\$ 1,318,002	\$ 1,383,863	\$ 1,196,515	\$ 993,588
Operating	\$ 131,061	\$ 236,188	\$ 181,365	\$ 383,441
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 32,290	\$ 32,291	\$ -	\$ -
TOTAL	\$ 1,481,353	\$ 1,652,342	\$ 1,377,880	\$ 1,377,029

MISSION

The mission of the East Point Police Dept. is to provide a safe community for the citizens to flourish and businesses to prosper

GOAL

1. A Professional Agency that fosters the principles of the 21st Century Policing Pillar
2. A Professional Well-Trained Agency
3. An Agency that is CALEA Certified.(The Commission on Accreditation Law Enforcement Agencies)

OBJECTIVES

1. Health and Wellness - provide professional counseling for officers involved in, witnessing, or responding to traumatic incidents.
2. Training and Education - Make available leadership training to personnel the rank of sergeant and above.
3. Provide all officers with intermediate and advance certification
4. Educate department personnel on the CALEA process
5. CALEA enrollment; Begin 48 month self-assessment

FY22 ISSUES

- Issue all officers tasers and laptop computers
- Purchase new police vehicles to start a take-home car program

BUDGET SUMMARY				
	FY20	FY21	FY22	FY23
Category Description	Actual	Actual	Amended	Proposed
Expenditure Category				
Personal Services	\$ 11,781,943	\$ 13,099,333	\$ 11,668,489	\$ 10,198,340
Operating	\$ 439,799	\$ 454,933	\$ 438,690	\$ 363,199
Capital	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 12,221,742	\$ 13,554,266	\$ 12,107,179	\$ 10,561,539

MISSION

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

GOAL

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

OBJECTIVES

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

FY 21 ISSUES

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

BUDGET SUMMARY				
Category Description	FY20	FY21	FY22	FY23
Expenditure Category	Actual	Actual	Amended	Proposed
Personal Services	379,922	\$ 528,481	\$ 497,246	\$ 261,188
Operating	\$ 752	\$ 1,500	\$ 1,200	\$ 22,805
TOTAL	\$ 380,674	\$ 529,981	\$ 498,446	\$ 283,993

MISSION

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

GOALS

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

OBJECTIVES

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

BUDGET SUMMARY				
Category Description	FY20	FY21	FY22	FY23
	Actual	Actual	Amended	Proposed
Expenditure Category				
Personal Services	\$ 1,100,415	\$ 1,134,818	\$ 964,430	\$ -
Operating	\$ 112,287	\$ 522,042	\$ 373,271	\$ 373,271
Capital	\$ -	\$ -	\$ 46,741	\$ 46,741
TOTAL	\$ 1,212,702	\$ 1,656,860	\$ 1,384,442	\$ 420,012

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 follows state guidelines pertaining to jail operations.
2. To review all jail policies and procedures to assure all employees follow the departmental policy. This will also improve jail operations, and also significantly reduce liability.
3. 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.
4. To facilitate the development of highly trained, proficient personnel by having jailers attend courses specific to jail operations, to include jail supervision and management. This will allow for continuous improvement of the service delivery and steadfast quality customer service, and ultimately reduce liability; and
5. To research possibilities of obtaining a national certification through the National Sheriff's Association, National Institute for Jail Operation etc.

FY 23 ISSUES

- We are currently housing inmates for the City of Fairburn, City of Hapeville, City of College Park, City of South Fulton and City of Union City to house their inmates as well.
- Annually read, review, and revise, when necessary, of all jail contractual agreements with outside municipalities due to inflation (covid 19 protocols, rising food costs, housing, salaries).

BUDGET SUMMARY				
Category Description	FY20 Actual	FY21 Actual	FY22 Amended	FY23 Proposed
Expenditure Category				
Personal Services	\$ 1,224,522	\$ 1,368,389	\$ 1,383,584	\$ 1,120,652
Operating	\$ 112,211	\$ 241,100	\$ 241,100	\$ 206,100
TOTAL	\$ 1,336,733	\$ 1,609,489	\$ 1,624,684	\$ 1,326,752

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

Measurement Description	FY20	FY21	FY22	FY 23
	Actual	Actual	Projected	Projected
Efficiency Measures	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%

BUDGET SUMMARY				
Category Description	FY20	FY21	FY22	FY23
	Actual	Actual	Amended	Proposed
Expenditure Category				
Personal Services	\$ 197,001	\$ 203,217	\$ 187,619	\$ 104,216
Operating	\$ 16,273	\$ 40,300	\$ 52,000	\$ 60,000
TOTAL	\$ 213,274	\$ 243,517	\$ 239,619	\$ 164,216

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	FY21	FY22	FY23
	Actual	Projected	Target
Demand Measures			
Scheduled 60.7 miles 6month ROW Mowing Of City R/W (measured in miles)	120 miles	121 miles	121mil
Efficiency Measures	100%	100%	100%
Scheduled Drainage Ditch Maintenance (measured in miles, MS4 required 20% annually of 12miles)	2.4	3.0	5.4
Efficiency Measures	20%	25%	45%
Workload Measures			
Work Order Service Request (moving furniture, litter patrol and various laboring request)	110	95	100
Efficiency Measures: Completed W/O	100%	100%	100%
Leaf Vacuum Collection (6-month program measured in tons)	1025	925	1000
Efficiency Measures	100%	100%	100%

BUDGET SUMMARY				
Category Description	FY20	FY21	FY22	FY23
	Actual	Actual	Amended	Proposed
Expenditure Category				
Personal Services	\$ 1,100,802	\$ 1,189,173	963,854	963,854
Operating	\$ 467,191	\$ 449,473	\$ 587,539	\$ 587,539
TOTAL	\$ 1,567,993	\$ 1,638,646	\$ 1,551,393	\$ 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	FY21	FY22	FY23
	Actual	Projected	Target
Routine Maintenance			
PM Maintenance / General Repairs (3) month	998	1400	1700
Workload Measures			
Vehicle in City Fleet 350 vehicles	80%	100%	100%
Efficiency Measures			
# Repairs outsourced	25%	30%	25%
Effectiveness Measures			
% Completed Vehicle Repairs	90%	100%	95%

BUDGET SUMMARY				
Category Description	FY20	FY21	FY22	FY23
	Actual	Actual	Amended	Proposed
Expenditure Category				
Personal Services	\$ 636,728	\$ 614,647	\$ 621,823	\$ 621,823
Operating	\$ (636,728)	\$ (614,647)	\$ (676,823)	\$ (676,823)
Capital		\$ -	\$ 55,000	\$ 55,000
Depreciation	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

Roads & Drainage Division

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

Objectives:

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

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

Performance indicator(s):

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

Performance Measures

Measurement Description Demand Measures (Performance measures are based on the actual completed work).	FY20	FY21	FY22
	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
Effectiveness Measures Work Orders Completed			
Pothole Repair	100%	100%	100%
Cross Drain Cleaning (Jet Cleaning)	100%	100%	100%
Street Sign Replacement	80%	100%	100%

Measurement Description Demand Measures	FY20	FY21	FY22
	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
Workload Measures			
Utility Cut Permits	60	80	80
Efficiency Measures	100%	100%	100%

BUDGET SUMMARY				
Category Description	FY20	FY21	FY22	FY23
	Actual	Actual	Amended	Proposed
Expenditure Category				
Personal Services	\$ 749,101	\$ 855,134	\$ 536,554	\$ 290,413
Operating	\$ 640,309	\$ 961,847	\$ 720,747	\$ 883,844
Capital	\$ -		\$ -	\$ -
Debt Service	\$ -			
TOTAL	\$ 1,389,410	\$ 1,816,981	\$ 1,257,301	\$ 1,174,257



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 2022 Accomplishments

- Presented “Summer Celebration” Concert featuring Giwayen Mata and Tri-Cities Strings
- Completed Energy Justice Mural on East Point Street
- Presented “Art in Motion” Concert featuring Ballethnic Dance Company, Cellist Okorie Johnson, and a live painting demonstration by Artzy Bella.
- Continued participation with the Atlanta Regional Commission’s ALMA Program
- Presented the first “Dia de los Muertos” celebration featuring traditional Mexican music, dance, food, games, and costumes. The day concluded with a movie screening of Disney’s “Coco”.
- Partnered with Challenging the Stats, Fulton County Arts Council, Georgia Council for the Arts, and Fulton County Remembrance Coalition.
- Member of selection panel for MARTA mural projects.
- Conducted Soil collections for Zeb Long and Warren Powell who were both victims of lynching in East Point. The jars are displayed in the Sykes Conference Room in City Hall.

FY 2023 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

BUDGET SUMMARY				
	FY20	FY21	FY22	FY23
Category Description	Actual	Actual	Amended	Proposed
Expenditure Category				
Personal Services	NA	\$ 53,000	\$ 82,941	\$ 83,297
Operating	NA	\$ 11,875	\$ 79,600	\$ 157,100
			\$ -	\$ -
TOTAL	NA	\$ 64,875	\$ 162,541	\$ 240,397

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 streetlights; 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 continue to inspect the Electrical Poles and its circuits in FY 2023.
4. New Electrical Infrastructure (trip savers): New electrical infrastructure smart switches will be installed to reduce line loss and outage response time.

FY 22 ISSUES

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

Measurement Description	FY20	FY21	FY22	FY23
	Actual	Target	Target	Target
Demand Measures				
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%	65%
Patrol all Electrical substation circuits.	100%	100%	100%	100%
Efficiency Measures				
Realize a 10-20% savings in material through ECG Joint Purchasing Membership.	10-20%	10-20%	10-20%	10-20%
Respond to all after hours outage calls within 60 minutes	100%	100%	100%	100%

BUDGET SUMMARY				
Category Description	FY20	FY21	FY22	FY23
	Actual	Actual	Amended	Proposed
Expenditure Category				
Personal Services	\$ 3,753,459	\$ 3,088,862	\$ 3,067,862	\$ 3,441,294
Operating	\$ 40,475,968	\$ 40,855,108	\$ 38,381,562	\$ 38,461,379
Capital	\$ 292,047	\$ 3,245,000	\$ 3,597,504	\$ 3,115,000
Depreciation	\$ 1,002,917	\$ -	\$ 973,195	\$ -
Debt Service	\$ 25,777	\$ 81,540	\$ 81,540	\$ -
TOTAL	\$ 45,550,168	\$ 47,270,510	\$ 46,101,663	\$ 45,017,673

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:

- Obtain Routing optimization software to provide timely collection services to the citizens of East Point.
- Explore the possibility of taking back operations of the Transfer Station
- To respond in a timely fashion to any concerns or questions raised by citizens and resolve these concerns or questions quickly and courteously.
- Create an East Point Solid Waste Standard Operations Manual within the next year.
- Replace dilapidating trucks.

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 2023 ISSUES

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

FY2022-2023 Division Performance Measures

Measurement Description	FY 20	FY21	FY22	FY23
	Actual	Actual	Target	Target
Demand Measures				
Verify that all employees are present using daily report-make appropriate reassignments	260	260	260	260
Workload Measures				
Conduct daily equipment and vehicle inspection	260	260	260	260
Efficiency Measures				
Number of customer complaints	300	273	150	150
Effectiveness Measures				
Conduct safety inspections of equipment	12	24	36	12

BUDGET SUMMARY				
Category Description	FY20	FY21	FY22	FY23
	Actual	Actual	Amended	Proposed
Expenditure Category				
Personal Services	\$ 1,921,954	\$ 1,833,161	\$ 1,761,661	\$ 1,143,191
Operating	\$ 4,330,299	\$ 3,710,463	\$ 4,381,814	\$ 3,704,709
Capital	\$ 102,230	\$ 177,188	\$ 87,188	\$ 445,000
Depreciation	\$ 338,204	\$ -	\$ 308,654	\$ 366,302
Debt Service	\$ 28,669	\$ 246,366	\$ 150,052	\$ 0
TOTAL	\$ 6,721,356	\$ 5,967,178	\$ 6,689,369	\$ 5,659,202

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 23 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	FY19	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Projected	Projected
Demand Measures					
Federal and State Compliance (NPDES, MS4, Floodplain, etc.)	100%	100%	100%	100%	100%
Storm water Facility Site Inspections for MS4	100%	100%	100%	100%	100%
Illicit Discharge and Illegal Connection Screening	100%	100%	100%	100%	100%
Water Quality Sampling and Monitoring for MS4	100%	100%	100%	100%	100%
Industrial Site Inspections	100%	100%	100%	100%	100%
Two hundred forty-six (246) Highly Visible Pollutant Source Inspections.	100%	100%	100%	100%	100%
Inspections of LDP sites	100%	100%	100%	100%	100%
Re-inspections of LDP sites	100%	100%	100%	100%	100%
LDP & Concept Review	100%	100%	100%	100%	100%
Floodplain Review	100%	100%	100%	100%	100%
Elevation Certificates (750) properties	100%	100%	100%	100%	100%
Outfall Inspection and Screening	100%	100%	100%	100%	100%
MS4 Compliance Reporting	100%	100%	100%	100%	100%
CRS Compliance Requirements	100%	100%	100%	100%	100%
Regulatory Compliance Advisory Meetings	100%	100%	100%	100%	100%
Workload Measures					
Inspections of LDP sites	100%	100%	100%	100%	100%
Elevation Certificates (750) properties	100%	100%	100%	100%	100%
Outfall Inspection and Screening	20%	20%	20%	20%	20%
MS4 Compliance Reporting	100%	100%	100%	100%	100%

BUDGET SUMMARY				
Category Description	FY20	FY21	FY22	FY23
	Actual	Actual	Amended	Proposed
Expenditure Category				
Personal Services	\$ 458,711	\$ 430,041	\$ 392,473	\$ 480,679
Operating	\$ 625,547	\$ 1,000,031	\$ 979,360	\$ 1,069,295
Capital	\$ 171,133	\$ 1,090,000	\$ 1,090,000	\$ 1,190,000
Depreciation	\$ 346,741	\$ -	\$ 338,167	\$ -
Debt Service	\$ 6,035	\$ 235,854	\$ 51,150	\$ -
TOTAL	\$ 1,608,167	\$ 2,755,926	\$ 2,851,150	\$ 2,739,974

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.



Department of Public Works
FY23 Transportation Division
Rights-of-Way and Excavation Permit Fees

Item Description	Permit Fee Amount
Application Fee	\$100.00
Longitudinal and Transverse Excavation – Paved Areas	\$0.50 per LF (\$100 minimum)
Longitudinal and Transverse Excavation – Unpaved Areas	\$0.10 per LF (\$25 minimum)
Longitudinal and Transverse Excavation for Point Repairs, Service Lines, etc. – Paved Areas	\$15.00 per SY
Excavation for Utility Construction for Point Repairs - Unpaved Areas	\$6.00 per SY
Boring and Jacking Operations, Tunneling, Retrofitting of Existing Utility Lines	\$0.10 per LF (\$50 minimum per block)
Utility Poles – New Installations to include Guy & Anchor <i>(No fee/permit will be required for replacing existing poles of similar size or routine inspections)</i>	\$5.00 per pole
Terminal Boxes, Junction Boxes, Equipment Cabinets, Splice Boxes, Regulator Stations, Meters and Valves and Vaults	\$25.00 each
Sidewalk, Driveway Aprons, Curb and Gutter (new construction, replacement and repair)	<i>Application fee waived for driveway apron replacement and repair</i>
0 – 2 SY	\$10.00
2 – 25 SY	\$30.00
25 – 100 SY	\$40.00
100 – 500 SY	\$50.00
500 +	\$60.00
Steps	\$50.00 per location
Monitoring Wells	\$100.00 per location
Temporary Pedestrian Walkways	\$50.00 per location

Public Works





Water and Sewer Department
Commercial Pretreatment
2757 East Point Street
East Point, Georgia 30344
(404) 270 - 7117

Facility Name: _____ Date: _____

Address: _____ Telephone: _____

Commercial Pretreatment Fees:

Plan Review..... \$200.00

Permit Fee (New Construction)..... \$200.00

Modification, repair and replacement of existing pretreatment system(s) in violation..... \$100.00

New pretreatment system installation inspection..... \$150.00

Re-inspection fee for new construction installation per visit.....\$50.00 x ()

COMMERCIAL WASTE DISCHARGE PERMIT

Exterior Grease Traps/Oil separator - 1 to 5 tanks..... \$200.00

Interior (Manual) Grease Traps, Sand/Grit Traps 10 to 100LBS - 1 to 5 units..... \$75.00

Automatic Grease Recovery Unit (AGRU) 20 - 35 GPM..... \$75.00

Revision to a Commercial Waste Permit during a permit year..... \$50.00

Please make all checks or money orders payable to:
City of East Point - Water & Sewer Dept. FOG Program

PLEASE CHARGE TO ACCOUNT: CP 505-4440-341.13-35 Total: _____

Contractor _____ Inspector _____



Storm Water Rates

The Residential Properties Storm Water Utility Fees calculations are as follows:

1. "Single-Family Residential Properties" that have an Impervious Surface Area of Less Than one thousand seven hundred sixty-nine (1,769) square feet have a fee of .55 of SFU Base Rate \$9.15. Calculation: .55 times \$9.15 equals to a monthly rate of \$5.033 or \$60.39 annually.
2. "Single-Family Residential Properties" that have an Impervious Surface Area between 1,769 sq. ft. and 4,735 sq. ft. have a fee of the Base Rate of 1.0 of SFU Base Rate of \$9.15. Calculation: \$9.15 monthly rate or \$109.80 annually.
3. "Single-Family Residential Properties" that have an Impervious Surface Area over 4,735 sq. ft. have a fee of the Base Rate of 1.48 of SFU Base Rate of \$9.15. Calculation: 1.48 times \$9.15 equals to a monthly fee of \$13.542 or \$162.50 annually.

Other Residential properties that include apartments, condominiums, duplexes, triplexes, mobile homes, townhomes and multifamily.

1. Triplexes, Condominiums and Townhouses have an adjustment factor of .39. Calculation: .39 times \$9.15 equals to a monthly fee of \$3.568 or \$42.82 annually.
2. Residential Multifamily, Condominium Lofts have an adjustment factor of .33. Calculation: .33 times \$9.15 equals to a monthly fee of \$3.019 or \$36.23 annually.
3. Duplexes have an adjustment factor of .51. Calculation: .51 times \$9.15 equals to a monthly fee of \$4.666 or \$55.99 annually.
4. Mobile homes have an adjustment factor of .46. Calculation: .46 times \$9.15 equal a monthly fee of \$4.209 or \$50.51 annually.

Non-residential Properties shall mean, but limited to, commercial and office buildings; industrial, and manufacturing building; storage building and storage areas covered with impervious surfaces; parking lots; parks and recreation properties, public and private schools, universities, research stations, hospital and convalescent centers, airports, churches and agricultural uses covered by impervious surfaces (examples: pavement, compacted gravel, driveways, parking areas, rooftops, etc.)

The service fee for nonresidential properties shall be the SFU (Single Family Unit) rate multiplied by the number of SFU's calculated for a given parcel. The SFU's for a given parcel shall be determined by dividing the parcel's impervious surface by 3,200 square feet.

Example:

$$\frac{200,000 \text{ sq. ft. impervious surface} \times \$9.15 \text{ per month} \times 12 \text{ months}}{\text{Divided by } 3200 \text{ SFU}} = \$6,862.50$$



**POLICE DEPARTMENT'S PROPOSED FEE SCHEDULE
FY 2023**

<u>Type</u>	<u>Fee</u>
Post 1990 Reports	\$ 5.00
Pre 1990 Reports	\$ 15.00
Taxi Permits	\$ 50.00
Taxi Inspections	\$100.00
Alcohol Server Permit	\$ 75.00
Fingerprints	\$ 15.00
Fingerprint Cards	\$ 5.00
Backgrounds	\$ 10.00
Soliciting Permit	\$ 20.00
Expungements	\$ 25.00
Fax Services (local)	\$ 2.00
Fax Services (long distance)	\$ 5.00
Crime Scene Photo (CD)	\$ 10.00



Department of Economic Development
2777 East Point Street
East Point, Georgia 30344
404-270-7057 Telephone
www.eastpointcity.org

MAYOR
DEANA HOLIDAY INGRAHAM

COUNCIL MEMBERS
SHARON D. SHROPSHIRE
LANCE C. ROBERTSON
KAREN RENE
THOMAS CALLOWAY
NANETTE SAUCIER
MYRON B. COOK
JOSHUA B. BUTLER, IV
STEPHANIE GORDON

CITY MANAGER
FREDERICK GARDINER

FY22 Film Fees for Use of City Buildings, Parking, Streets and Property

Filming a City Building: (Vacant): \$3000/day* or **(Occupied):** \$4000/day*

Prep/Strike/Hold Day at City Building: \$1000/day**

Deposit for Use of Buildings : \$1500**

City's Site Representatives: Use of City Building's and Parks requires a City determined "Site Representative" at the property for after hours access/oversight (varies by building/property, as determined by the City Manager). This City Site Representative shall be paid directly by the film group/requesting entity for any after hours or weekend/holiday access to the building.

City's Charge Per Person for a Tour Group's Admission Ticket for Film/Tourism Tours in/on a City Property or Buildings : \$5/Per Person/Per Ticket

Park, Parking Lot, Sidewalk or Street as a Filming Location: \$1000/day

Designated Parking Lot (For Crew Parking/Base Camp): \$300/day

Public Parking Spaces in the Downtown District: \$20 per marked space, per day, or if unmarked, \$20 per every 20 feet of parallel parking lane length, per day.

Streets Used for Trailer/Equipment Location Needs, use for ITC (Intermittent Traffic Control), Partial or Full Road Closure:

Use of up to 100 linear feet: \$50/Per Day, Per Lane

Use of up to 300 linear feet: \$100/Per Day, Per Lane

Use of up to 600 linear feet: \$200/Per Day, Per Lane

Use of up to 1000 linear feet: \$300/Per Day, Per Lane

Prop Rentals (Props including City Surplus Furniture, Equipment, Office Items, Décor, etc.): \$150/Min. Per "Order"/ "Job"/ "Project".

Use of up to 3 items = \$150/week (or less); \$225/two weeks; \$360/month*

Use of up to 5 items = \$200/week (or less); \$300/two weeks; \$480/month*

Use of up to 7 items = \$245/week (or less); \$365/two weeks; \$590/month*

Use of up to 10 items = \$300/week (or less); \$450/two weeks; \$720/month*

Use of Prop Books from the Old Library = \$500/week; \$750/two weeks; \$1200/month*

*Depending on the scope/length of rental beyond 1 month, amounts may be adjusted to reflect a discount

**Depending on the scope of the filming, the amounts above are subject to change by the City Manager.

***Payment shall be made out to the "City of East Point" and remitted to the Department of Economic Development immediately upon the mutual signing of the agreement by both parties.

**** All Payments of fees mentioned herein that are made electronically will incur a credit card processing fee (charged by processing vendor, not to exceed 5%)

Admission for Various Economic Development Business Events/Programs

Fees for Admission for Various Business Events/Programs shall be determined by the ED Department based on costs and scope, but shall not exceed \$250

Sponsorships for Various Economic Development Business Events/Programs

Sponsorship Fees for Various Business Events/Programs shall be determined by the ED Department based on costs and scope, but shall not exceed \$20,000

FY21 Food Truck / Pop-up Restaurant Vending Fees

\$15 Vendor Fee, Per Day, Per Event at Regular Food Truck Event Days

\$65 Vendor Fee, Per Day for WWD Concert Dates & Other Special Events

\$25 On-Site Power Usage Fee Per Day, Per Event

**** All Payments of fees mentioned herein that are made electronically will incur a credit card processing fee (charged by processing vendor, not to exceed 5%)



Office of the City Clerk
 2757 East Point Street
 East Point, Georgia 30344
 404-270-7100 Telephone
 404-765-1014 Facsimile
www.eastpointcity.org

MAYOR
 Deana Holiday Ingraham

**City Clerk's Office Fee Schedule
 FY 2021-22**

COUNCIL MEMBERS

Ward A
 Sharon D. Shropshire
 Lance C. 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

The City Clerk's office is the designated records custodian for the City of East Point and therefore responsible for responding to all open record requests submitted to the City of East Point. Requests for public records received or maintained by other departments will be forwarded to the City Clerk's Office immediately upon receipt of the request. Listed below are fees for obtaining various documents from the City of East Point:

Fees and other charges:

Production of documents that equal to less than \$1.00.....	**No Charge
Notary Charges	\$ 2.00 per document
Document Certification	\$ 5.00

Open Records Requests:

Motor Vehicle Accident Reports	\$ 5.00 per report
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*Copies per page (up to 8 1/2" x 14")	0.10¢ each
Copies per page (11" x 17")	0.15¢ each

Map requests:

A-Size (8 1/2" x 11")	\$ 5.00 each
B-Size (11" x 17")	\$ 10.00 each
C-Size (17" x 22")	\$ 15.00 each
D-Size (22" x 34")	\$ 20.00 each
E-Size (36" x 44")	\$ 25.00 each

Media:

DVDs	\$ 5.00 each
CDs	\$ 3.00 each
USB Drives	\$ 7.00 each

**Per O.C.G.A. § 50-18-71, copying charges are .10¢ per page. There is also an administrative charge for search, retrieval and other direct administrative cost. This fee is an hourly charge, which is imposed and shall not exceed the salary of the lowest paid employee who has the necessary skill and training to process the request. There is no cost for the first 15 minutes of research.*

**** Per O.C.G.A. § 50-18-77, the following Agencies can get records at no charge:**

- A state or federal grand jury
- Taxing Authority
- Law Enforcement Agency
- Prosecuting Attorney
- Neighborhood Association President (crime stats only)



**City of East Point
Municipal Court**
2727 East Point St.
East Point, Georgia 30344
(404)559 -6436 Telephone
(404)305-8219 Facsimile

MAYOR

Deana Holiday Ingraham

COUNCIL MEMBERS

Ward A

Sharon D. Shropshire
Lance Robertson

Ward B

Karen Rene
Thomas Calloway

Ward C

Nanette Saucier
Myron B. Cook

Ward D

Joshua B. Butler, IV
Stephanie Gordon

City Manager

Frederick Gardiner

Current Rate Sheet for the Municipal Court:

\$2.00 – CERTIFIED DISPOSTION

\$5.00 – CERTIFIED COPY OF RETENTION LETTER

\$1.00 – USE OF A LOCKER TO SECURE ALL ELECTRONIC DEVICES

\$10.00 – SUBPOENA TO BE ISSUED FROM A WARRNT HEARING



FEE SCHEDULE

All Fees are due at time of application and are NON RE-FUNDABLE.
Permits are also NON-TRANSFERABLE.

Applications

Annexation		\$300		
Planning Commission		\$175		
	Acreage	Residential	Commercial & All Other	Industrial
Rezoning	Less than 10 acres	\$650	\$875	\$1,100
	10 + acres	\$1,050	\$1,300	\$1,500
Zoning Modifications		\$350	\$450	\$550
Special Use Permit	\$300			
Variance (each concurrent variance \$100)		\$450	\$550	\$650
Administrative & Secondary		\$300	\$400	\$500
Zoning Verification Letter	\$50			
Alcohol Certification Letter	\$50			
CZIM Address List	\$25			
Map Request				
A-Size (8 ½ x11)	\$5			
B-Size (11x17)	\$10			
C-Size (17x22)	\$15			
D-Size (22x34)	\$20			
E-Size (36x44)	\$25			
CD's	\$3			

Amended to reflect the State Charges for Open Record Requests Adopted October 17, 2011

Administrative Fee: \$45

An administrative fee will be charged for permits that require plan submittals, certificates of occupancy, inspection sheets, and for installation lists when not attached to combination building permits.

Review Fees

Concept Plan Single Family Other	\$350	\$5 per acre	Whichever is greater
		5 per lot	
		5 per unit for town homes and apartments	
Preliminary Plat	450	More than 3 lots Plus \$5 per lot	
Minor	250	Maximum 3 lots	
Final Plat	350	Plus \$5 per lot	
Expedited Services	Double the regular fee	Building Plan Review – 7 business days	
		Mini Review – 2 business days	

Land Development Permit Fees

Land Development Commercial and all other Single Family	\$350	\$20 per acre	Additional review fee of \$200 assessed for the second and subsequent re-submittal of plans
		20 per lot	
Based on Valuation of Job	Fee	Requirements	
\$1 to \$5,000	\$300	Plus valuation cost	
\$5,001 to \$20,000	300	For the first \$5,000 and \$150 for each additional \$1,000, or fraction thereof	
\$20,001 to \$100,000	2,550	For the first \$20,001 and \$100 for each additional \$1,000, or fraction thereof	
\$100,001 to \$250,000	10,550	For the first \$100,001 and \$50 for each additional \$1,000 or fraction thereof	
\$250,001 to \$500,000	18,050	For the first \$250,001 and \$25 for each additional \$1,000, or fraction thereof	
\$500,001 to \$1,000,000	24,300	For the first \$500,001 and \$15 for each additional \$1,000 or fraction thereof	
\$1,000,001 and up	31,800	For the first \$1,000,001 and \$10 for each additional \$1,000, or fraction thereof	

Land Development Valuation Calculation (Items to be calculated on cover sheet of submittal)

Inspection		
Road Vertical & Section	\$16	Per ln. ft
Curb and Gutter	6.50	Per ln. ft
Base and Paving	25	Per sq. ft
Commercial Driveway	0.75	Per sq ft
Storm Drainage	20	Per ln. ft
Wastewater	22	Per ln. ft
Water Main	16	Per ln. ft
Sidewalk	2	Per sq. ft
City Ordinance Compliance		
Residential	\$200	Per lot
Other	700	Per acre
NPDES	80	Per disturbed acre
Permit Fees		
Street Name Markers/Intersection	\$75	Per intersection
Traffic Signs/Intersection	65	Per intersection
Land Disturbance Permit	\$125	

Building Permit Fees

Building Permit & Rehab Permit Commercial and all other Single Family	\$75	Plus valuation of job
Based on Valuation of Job	Fee	Requirements
\$1 to \$500	\$0	
\$501 to \$2,000	37.50	For the first \$500 plus \$3.50 for each additional \$100, to and including \$2,000
\$2,001 to \$25,000	111.25	For the first \$2,000 plus \$14 for each additional \$1,000, to and including \$25,000
\$25,001 to \$50,000	391.75	For the first \$25,000 plus \$10.10 for each additional \$1,000, to and including \$50,000
\$50,001 to \$100,000	643.75	For the first \$50,000 plus \$7 for each additional \$1,000, to and including \$100,000
\$100,001 to \$500,000	993.75	For the first \$100,000 plus \$5.60 for each additional \$1,000, to and including \$500,000
\$500,001 to \$1,000,000	3,233.75	For the first \$500,000 plus \$4.75 for each additional \$1,000 to and including \$1,000,000
\$1,000,000.01 and up	5,608.75	For the first \$1,000,000 plus \$3.65 for each additional \$1,000
Building Plan Review Single-Family Commercial and all other	½ of the Building Permit Fee	
Plan Review re-submittal fee	Plan Review Cost	3 rd and subsequent re-submittals
Re-Inspection Fees		
Commercial		All fees allow for a rough inspection and a final inspection. If additional trips are required to inspect inferior work, an additional fee must be paid in advance
1 st	\$90	
2 nd	110	
3 rd	130	
Residential		
1 st	\$70	
2 nd	90	
3 rd	110	
Gas Release Inspection Fee	\$60	Subsequent inspections additional \$25/each
Power Release Inspection Fee	\$60	Subsequent inspections additional \$25/each

PERMIT FEES		
Cell Tower Antenna co-location	Based on valuation of job	
	500	
Demolition		
Accessory Building	85	Plus \$5 per acre
Commercial and all other	550	
Single Family Homes	300	
Fence	70	Plus \$3 per \$1,000 of the estimated cost
Administrative Permit Film Production	300.00 600.00 300.00 35.00 35.00 400.00 900.00 100.00 250.00	Film Fee Expedited film fee for review less than 14-days Use of City owned land, and city property used for vehicle and equipment parking in the public right-of-way Off-Duty police officer (minimum 3 hours) EMT (minimum 3 hours) Engine Engine and Ladder Blasting
Temporary Storage Unit/PODS		
Residential	50	Residential allows 3 permits per year – 30 days each Non Residential 1 permit per year – 180 days
Non-Residential	100	
Moving House	1,000	In or out of the City or through the City must contact the Police Department
Administrative Permit	100	Plus Administrative Fee
Roadside/Produce Vending Fee	50	If vendor does not have an applicable business license
Administrative Permit for Outdoor Events/ Festivals/Vending		Plus Administrative Fee
Class A	500	Participation of 20,000 or greater
Class B	325	Participation of 10,000 to 19,999
Class C	200	Participation of 2,000 to 9,999
Class D	150	Participation of 250 to 1,999
Class E	125	Participation of Less than 250
Signs & Billboards		
Dynamic Digital Billboard	1500	
Traditional Billboard	2000	
Signs/Banners	75	Plus valuation of job
Billboard Renewal	100	Annual Renewal
Sign Renewal	25	Annual Renewal per sign and business
Tree Bank	250	Each tree density unit removed; if specimen tree is removed without a permit \$1000 @ each tree density unit removed. Tree Protection Plan submittal with survey and scope of work is required for over ten (10) trees excluding single family lots.
Tree Removal	75	Removal of 6 or more <u>Specimen</u> trees requires base fee plus \$20 per tree removed. A permit is issued.
	60	Removal of 5 or more <u>Non-specimen</u> trees requires a plan review by Public Works. After review work may commence. No permit issued.
Residential Energy Audit	\$275	For building up to 2,000sf + \$50 per each additional 1,000sf (includes equipment, labor, time & report)
Small Commercial Energy Audit	\$700	For building up to 4,000sf + 150 per each additional 1,000sf

BUSINESS LICENSES

Administrative Fee	\$75	
Flat Tax		+ Gross Receipts based on Class (per \$1000 over \$10,000)
Class 1		+ \$0.97
Class 2		+ \$1.03
Class 3	\$50	+ \$1.08
Class 4		+ \$1.15
Class 5		+ \$1.30
Class 6		+ \$1.68
Employee		Fee based on Number of Employees
1	\$30	
2	60	
3 – 9	60	+ \$15.00/employee over 2
10-99	165	+ \$12.60/employee over 9
100 – 499	1299	+ \$10.40/employee over 99
500 or more	5459	+ \$7.40/employee over 499
Professional Tax		
Administrative Fee	\$75	+ Gross receipts + Employee fee or
Practitioner	\$400	+ Administrative Fee + Employee fee Election made by January 1
Renewal Date March 31		Please see applicable Regulatory Fees Sec. 5-2016

CERTIFICATE OF OCCUPANCY

Commercial and all other / Single Family	\$70	Plus administrative fee
Re-Inspection	90	1 st Re-inspection
Commercial and all other	110	2 nd Re-inspection
Re-Inspection	70	1 st Re-inspection
Single Family	90	2 nd Re-inspection
Certificate of Occupancy fees will be assessed per unit for multi-family and townhome dwellings.		
Certificate of Completion	70	Plus administrative fee Certificate of Completion applies to renovation projects. Certificate of Completion fees will be assessed per unit for multi-family and townhome dwellings.

ADDITIONAL FEES (No Administrative Fee Required)

Reissue of Business License Certificate of Completion Certificate of Occupancy Permit Card	40	Does not require administrative fee	
Garage/Yard Sale		Two permits allowed per year. Does not require administrative fee	
1 st	5		
2 nd	10		
Interior Demolition Permit	75		
Roofing		If plans are required, an administrative fee and a plan review fee <u>will</u> be assessed.	
Residential	75		
Commercial and all other		Plus valuation of Job	

Penalties

Where work has been started prior to obtaining a permit, the fine will be assessed at the time the permit is issued. Payment of fines shall not relieve anyone from fully complying with the requirements of the Standard Codes nor from any other penalties.

* Townhome building permit values are assessed per unit.

* Multi-Family Apartments and free standing building permit values are assessed per building. ***Applies to new construction***

* Multi-family Apartments and free standing building permit values are assessed per cost of project plus \$75.00 per unit. ***Applies to renovations***

* Trade permit fees are assessed per unit

** New Fees

Fixture Costs

The Following Inspection Fees Shall Be Paid to the City Before A Permit Is Issued On Any Work Performed:

Electrical Permit		
Commercial, Residential and all other Electrical Plumbing Mechanical	\$75	Plus Fixture Cost below
Appliances - Residential		
Clothes Dryer		4.50
Dishwasher		2.50
Disposal Unit		2.50
Furnace (Gas/Oil)		1.50
Water Heater		7.50
Meter Loops		
Temporary Service Pole		Base Permit Fee
30 Amps		1.50
60 Amps		2.00
100 Amps		2.50
150 Amps		3.00
200 Amps		3.50
400 Amps		5.50
401 - 600 Amps		6.00
>601 Amps and over/ea		0.05
Sub Feeders Per amps		0.03
Flood and Area Lighting		
100 to 300 Watts		0.60
400 to 1000 Watts		0.80
1001 and Over		1.00
Outlets & Switches		
Commercial and all other		0.35
Residential		0.25
Ranges - Residential		
Combination Unit		5.00
Oven Unit		3.00
Surface Unit		3.00
Transformers, Heaters, Furnaces & Appliances		
Less than 1.0 KW		1.50
1.0 TO 3.5 KW		2.50
4.0 TO 10 KW		4.50
10.5 TO 25 KW		5.50
Over 25 KW		5.50
25 KW & over/per KW		0.10
Commercial and all other Fixtures		0.50
Drop Cords		0.30
Florescent Fixtures		0.35
Residential Fixtures		0.30
Showcase Fixtures		0.30
Vent Hood		1.50
Motors		
Less than 1		1.50
1 HP - 5 HP		2.50
5.5 HP - 10 HP		3.50
10.5 HP - 20 HP		5.50
20.5 HP - 50 HP		10.00
50 HP and over plus .05 per HP over 50		10.50
Motion Picture w/o Wire		3.00
Motion Picture w/Wire		5.00

Fixture Costs (cont'd)

Low Voltage Circuits	
Alarm	5.00
CATV Jacks	3.00
Door Bell/Phone	3.00
Intercom	5.00
Security	3.00
Other	
Ballasts	1.50
Gas Disposable Pump	3.00
Hot Tubs/Jacuzzi/Spas	10.00
Mobile Homes	25.00
Sewer Injection Pump	5.00
Sub Feeds per Amp	0.03
Swimming Pools	25.00
Transformer Discharge System	1.50
X-Ray Machine	15.00

HVAC Permit	
Commercial, Residential and all other Electrical Plumbing Mechanical	\$75 Plus Fixture Cost below

Heating System	
HVAC up 79K	6.00
HVAC 80K-101K BTU	8.00
HVAC 102K-126K BTU	10.00
HVAC 127K-154K BTU	11.00
HVAC 155K-185K BTU	12.00
HVAC 186K-218K BTU	14.00
HVAC 219K-255K BTU	16.00
HVAC 256K-295K BTU	17.00
HVAC 296K-385K BTU	19.00
HVAC 386K-485K BTU	22.00
HVAC 486K-600K BTU	26.00
HVAC 601K-725K BTU	29.00
HVAC 726K-860K BTU	35.00
HVAC 861K-1,270K BTU	40.00
HVAC 1,271K-1,750K BTU	48.00
HVAC 1,751K-2,610K BTU	55.00
HVAC 2,611K-2,980K BTU	65.00
HVAC 2,981K-3,700K BTU	68.00
HVAC 3,701K-7,999,999 BTU	75.00
HVAC 8,000,000-11,999,999 BTU	85.00
HVAC 12,000,000-15,999,999 BTU	95.00
Cooling System	
2 Tons	5.00
3 Tons	8.00
4 Tons	12.00
5 Tons	16.00
6 Tons	19.00
7.5 Tons	25.00
8 Tons	27.00
10 Tons	30.00
15 Tons	40.00
20 Tons	50.00
25 Tons	58.00
30 Tons	63.00
40 Tons	78.00
50 Tons	90.00
100 Tons	138.00

Fixture Costs (cont'd)

Duct Alterations	
Gas Piping	
0-200 CBFT	5.00
201-275 CBFT	6.00
276-345 CBFT	7.00
346 - 550 CBFT	8.00
551-1,000 CBFT	10.00
1,001-1,750 CBFT	15.00
1,751-10,000 CBFT	30.00
10,001-22,000 CBFT	35.00
22,001-45,000 CBFT	45.00
45,001-60,000 CBFT	55.00
60,001-100K CBFT	65.00
Over 100K CBFT	75.00
Ventilating Fans	
0 to ¼ HP	1.00
1/3 HP	2.00
¾ HP	3.00
1 HP	4.00
1 ½ HP	7.00
2 HP	9.00
3 HP	14.00
5 HP	19.00
7 1/5 HP	26.00
10 HP	32.00
15 HP	40.00
20 HP	50.00
25 HP	55.00
30 HP	62.00
40 HP	75.00
50 HP	85.00
60 HP	95.00
75 & OVER HP	110.00
Vent-a-Hood – Commercial	
Furnace	25.00
Grease Hoods	
Up to 10 SQ FT	6.00
Up to 15 SQ FT	8.00
Up to 20 SQ FT	10.00
Up to 25 SQ FT	12.00
Up to 45 SQ FT	14.00
Up to 80 SQ FT	20.00
Up to 100 SQ FT	25.00
Over 100 SQ FT	30.00

Fixture Costs (cont'd)

Plumbing Permit		
Commercial, Residential and all other Electrical Plumbing Mechanical	75	Plus Fixture Cost below
Disposals		
Commercial and all other		5.00
Residential		2.50
Drains		
Autopsy Table		2.50
Floor Hub		2.50
Roof		2.50
Surface		2.50
Sinks		
Basin		2.50
Kitchen Sink		2.50
Mop		2.50
Service		2.50
Sprinklers		
Fire		25.00
Irrigation		25.00
Tubs		
Bath		2.50
Garden Tub		2.50
Backflow Preventer		
Commercial		25.00
Residential		3.00
Pressure Reducing		2.50
Other		
Bidet		2.50
Boiler		20.00
Dishwasher		2.50
Drinking Fountain		2.50
Medical Gas Piping (per drop)		2.50
Safe Waste System		7.50
Sewer Main (per ft)		0.10
Sewer Ejectors		2.50
Shower		2.50
Sillcock		2.50
Sump Pump		2.50
Thermal Expansion Device		2.50
Toilet		2.50
Urinals		2.50
Washing Machine		2.50
Water Service (per ft)		0.10
Water Closet		2.50
Water Heater		20.00

EAST POINT

G E O R G I A

CITY OF EAST POINT

www.eastpointcity.org



SOCIAL MEDIA HANDLE

@cityofeastpoint



CITY HALL

2757 East Point St., East Point, GA

