

**CITY OF EAST POINT
SUMMARY OF REVENUES & EXPENDITURES
FOR THE PERIOD ENDING
5/31/2023 (Unaudited)**



FUND 100 General Fund	May-23 Y-T-D ACTUAL	FY2023 BUDGET CURRENT	FY 2023 VARIANCE	% of Budget
REVENUE				
Taxation	\$ 38,562,582	\$ 35,216,984	\$ 3,345,598	109%
Licenses and Permits	3,035,014	2,695,336	339,678	113%
General Government	920,802	1,481,100	(560,298)	62%
Fines & Forfeitures	599,212	600,000	(789)	100%
Miscellaneous Revenue	1,893,460	1,221,769	671,691	155%
Other Financing Sources	10,133,739	10,557,271	(423,532)	96%
Total Revenue	\$ 55,144,808	\$ 51,772,460	\$ 3,372,347	107%
EXPENDITURES				
Personal Service and Emp Benefit	\$ 31,584,210	\$ 32,267,575	\$ (683,365)	98%
Purchased Service	5,146,110	9,363,842	(4,217,732)	55%
Supplies	2,069,665	2,250,260	(180,595)	92%
Capital Outlays	2,972	-	2,972	0%
Indirect Cost	1,330,875	1,463,691	(132,816)	91%
Other Cost	257,031	467,150	(210,119)	55%
Debt Service	95,285	95,000	285	100%
Other Financing Uses	1,292,664	5,825,583	(4,532,919)	22%
Total Expenditures	\$ 41,778,812	\$ 51,733,101	\$ (9,954,289)	81%
Excess of Revenue (Expenditures)	\$ 13,365,996	\$ 39,359	\$ 13,326,637	

**CITY OF EAST POINT
SUMMARY OF REVENUES & EXPENDITURES
FOR THE PERIOD ENDING
5/31/2023 (Unaudited)**



FUND 505 Water & Sewer Fund	May-23 Y-T-D ACTUAL	FY2023 BUDGET CURRENT	FY 2023 VARIANCE	% of Budget
REVENUE				
Water & Sewer System	\$ 12,145,368	\$ 12,957,512	\$ (812,144)	94%
Sewer linked to Water	7,402,430	8,185,198	(782,768)	90%
General Government	3,713,157	3,242,900	470,257	115%
Other Financing Sources	-	8,127,362		
Total Revenue	\$ 23,260,956	\$ 32,512,972	\$ (9,252,016)	72%
EXPENSES				
Personal Serv and Emp Benefit	3,630,572	3,436,422	\$ 194,150	106%
Purchased Service	2,638,156	6,089,960	(3,451,804)	43%
Supplies	704,525	856,790	(152,265)	82%
Capital Outlays	2,471,391	12,541,222	(10,069,831)	20%
Indirect Cost Allocation	4,014,905	4,379,897	(364,992)	92%
Other Cost	1,720	12,000	(10,280)	14%
Debt Service	1,340,681	2,931,681	(1,591,000)	46%
Other Financing Uses	2,358,728	2,165,000	193,728	109%
Total Expenses	\$ 17,160,679	\$ 32,412,972	\$ (15,252,293)	53%
Excess of Revenue (Expenses)	\$ 6,100,276	\$ 100,000	\$ 6,000,276	

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FOR THE PERIOD ENDING
5/31/2023 (Unaudited)**



FUND 510 Electric	May-23 Y-T-D ACTUAL	FY2023 BUDGET CURRENT	FY 2023 VARIANCE	% of Budget
REVENUE				
Electric System	\$ 38,127,888	\$ 42,108,496	\$ (3,980,609)	91%
General Government	3,490,741	5,053,658	(1,562,917)	69%
Miscellaneous Revenue	209,444	687,448	(478,004)	30%
Other Financing Sources	-	1,785,241		
Total Revenue	\$ 41,828,073	\$ 49,634,843	\$ (6,021,529)	84%
EXPENSES				
Personal Serv and Emp Benefit	\$ 3,186,649	\$ 3,441,294	\$ (254,645)	93%
Purchases Service	460,743	888,517	(427,774)	52%
Supplies	501,332	674,000	(172,668)	74%
Capital Outlays	2,898,654	4,855,241	(1,956,587)	60%
Indirect Cost Allocation	3,817,314	4,164,342	(347,028)	92%
Other Cost	473,908	484,520	(10,612)	98%
Debt Service	-	-	-	0%
Other Financing Uses	2,595,935	2,831,929	235,994	92%
Wholesale Power Purchase	27,996,256	32,295,000	4,298,744	87%
Total Expenses	\$ 41,930,790	\$ 49,634,843	\$ (7,704,053)	84%
Excess of Revenue (Expenses)	\$ (102,717)	\$ -	\$ (102,717)	

**CITY OF EAST POINT
SUMMARY OF REVENUES & EXPENDITURES
FOR THE PERIOD ENDING
5/31/2023 (Unaudited)**



FUND 520 Storm Water Utility Fund	May-23 Y-T-D ACTUAL	FY2023 BUDGET CURRENT	FY 2022 VARIANCE	% of Budget
REVENUE				
Storm Water	\$ 2,527,003	\$ 2,841,844	\$ (314,841)	89%
Other Financing Sources	2,089	-	2,089	0%
Total Revenue	\$ 2,529,092	\$ 2,841,844	\$ (312,752)	89%
EXPENSES				
Personal Serv and Emp Benefit	\$ 427,395	\$ 480,679	\$ (53,284)	89%
Purchases Service	752,298	930,792	(178,494)	81%
Supplies	11,386	12,100	(714)	94%
Capital Outlays	83,439	1,190,000	(1,106,562)	7%
Indirect Cost Allocation	209,250	228,273	(19,023)	92%
Other Cost	-	-	-	0%
Debt Service	-	-	-	0%
Other Financing Uses	115,599	-	115,599	0%
Total Expenses	\$ 1,599,366	\$ 2,841,844	\$ (1,242,478)	56%
Excess of Revenue (Expenses)	\$ 929,725	\$ -	\$ 929,725	

**CITY OF EAST POINT
SUMMARY OF REVENUES & EXPENDITURES
FOR THE PERIOD ENDING
5/31/2023 (Unaudited)**



FUND 540 Solid Waste Fund	May-23 Y-T-D ACTUAL	FY2023 BUDGET CURRENT	FY 2022 VARIANCE	% of Budget
REVENUE				
General Government	\$ 249,875	\$ 389,549	\$ (139,674)	64%
Garbage Sanitation	3,885,714	4,260,383	(374,669)	91%
Miscellaneous Revenue	110,168	11,367	98,801	969%
Other Financing Sources	-	1,297,903	(1,297,903)	0%
Total Revenue	\$ 4,245,758	\$ 5,959,202	\$ (1,713,444)	71%
EXPENSES				
Personal Serv and Emp Benefit	\$ 1,561,237	1,143,191	\$ 418,046	137%
Purchases Service	1,147,352	1,650,767	(503,415)	70%
Supplies	15,169	21,200	(6,031)	72%
Capital Outlays	245,002	457,000	(211,998)	54%
Indirect Cost Allocation	722,085	787,730	(65,645)	92%
Other Cost	-	-	-	0%
Debt Service	116,669	249,747	(133,078)	47%
Other Financing Uses	1,512,103	1,649,567	(137,464)	92%
Total Expenses	\$ 5,319,616	\$ 5,959,202	\$ (639,586)	89%
Excess of Revenue (Expenses)	\$ (1,073,858)	\$ -	\$ (1,073,858)	

CITY OF EAST POINT
SUMMARY OF REVENUES & EXPENDITURES
FOR THE PERIOD ENDING
5/31/2023 (Unaudited)



FUND 365 PUBLIC WORKS/TSPLOST	May-23 Y-T-D ACTUAL	FY2023 BUDGET CURRENT	FY 2022 VARIANCE	% of Budget
REVENUE				
Intergovernmental Revenue	\$ 6,933,360	\$ 7,998,392	\$ (1,065,032)	87%
Investment Income	-	-	-	0%
Other Financing Sources	-	-	-	0%
Total Revenue	\$ 6,933,360	\$ 7,998,392	\$ (1,065,032)	87%
EXPENSES				
Personal Serv and Emp Benefit	\$ -	\$ -	\$ -	0%
Purchases Service	-	-	-	0%
Supplies	-	-	-	0%
Capital Outlays	1,357,206	7,998,392	(6,641,186)	17%
Indirect Cost Allocation	-	-	-	0%
Other Financing Uses	-	-	-	0%
Total Expenses	\$ 1,357,206	\$ 7,998,392	\$ (6,641,186)	17%
Excess of Revenue (Expenses)	\$ 5,576,154	\$ -	\$ 5,576,154	

CITY OF EAST POINT
SUMMARY OF REVENUES & EXPENDITURES
FOR THE PERIOD ENDING
5/31/2023 (Unaudited)



FUND 375 50 WORST PROPERTIES	May-23 Y-T-D ACTUAL	FY2023 BUDGET CURRENT	FY 2022 VARIANCE	% of Budget
REVENUE				
Taxation	\$ 99,771	\$ 85,000	\$ 14,771	117%
Other Financing Sources	506,934	553,019	(46,085)	92%
Miscellaneous Revenue	207,357	100,000	107,357	207%
Total Revenue	\$ 814,062	\$ 738,019	\$ 76,043	110%
EXPENSES				
Personal Serv and Emp Benefit	\$ 180,352	157,786	\$ 22,566	114%
Purchases Service	406,295	454,233	(47,938)	89%
Supplies	8,162	22,000	(13,838)	37%
Capital Outlays	-	-	-	0%
Indirect Cost Allocation	-	-	-	0%
Other Costs	8,797	54,000	(45,203)	16%
Other Financing Uses	-	50,000	(50,000)	0%
Total Expenses	\$ 603,605	\$ 738,019	\$ (134,414)	82%
Excess of Revenue (Expenses)	\$ 210,457	\$ -	\$ 210,457	

CITY OF EAST POINT
STATEMENT OF REVENUES & EXPENDITURES ALL FUNDS
FOR THE PERIOD ENDING
5/31/2023 (Unaudited)



ACCOUNT DESCRIPTION	May-23 Current Month	May-22 Prior Year Month	FY 2023 Current YTD Actual	FY 2023 Current Budget	Variance Current Yr - Current Budget	FY 2022 Prior YTD Actual	FY 2022 Prior Budget
General Fund	\$ 3,798,448	\$ 3,019,556	\$ 55,144,808	\$ 51,772,460	\$ (3,372,348)	\$ 49,088,469	\$ 47,265,245
Condemned Fund	-	-	3,669	257,735	254,066	32,359	410,600
E-911 Fund	138,746	65,370	1,482,123	1,526,787	44,664	1,310,244	1,733,320
Restricted Grants Fund	75,185	97,283	7,563,297	19,502,234	11,938,937	9,760,730	13,910,126
Grants Fund	-	1,505	45,372	118,932	73,560	151,609	361,820
Spec. Rev Bond-TAD2015	-	52,330	4,662,772	-	(4,662,772)	4,018,377	3,807,000
Hotel/Motel Fund	515,813	492,083	5,109,494	4,232,204	(877,290)	4,377,371	4,654,475
TAD Corridors Fund	1,932	3,804	(32,947)	64,500	97,447	470,090	88,500
Urban Redevelopment	-	-	-	111,000	111,000	-	-
Cap Project Fund (GG)	-	-	-	3,865,014	3,865,014	-	6,724,507
TSPLOST	918,931	634,939	6,933,360	7,998,392	1,065,032	-	4,438,476
50 Worst Properties	56,827	58,077	814,062	738,019	(76,043)	6,925,036	9,097,178
City Hall	10,681	24	78,228	654,825	576,597	627,280	435,000
Auditorium Fund	-	-	-	7,000,000	7,000,000	1,026,573	725,000
Water & Sewer Fund	2,287,588	1,756,934	23,260,956	32,512,972	9,252,016	-	26,269,010
Electric	3,284,228	3,272,778	41,828,073	49,634,843	7,806,770	19,419,786	48,567,148
Storm Water Utility Fund	20,437	18,615	2,529,092	2,841,844	312,752	40,347,823	2,800,000
Solid Waste Fund	374,681	409,439	4,245,758	5,659,202	1,413,444	2,451,237	6,245,700
REVENUE	\$ 11,483,497	\$ 9,882,739	\$ 153,668,116	\$ 188,490,963	\$ 34,822,847	\$ 140,006,983	\$ 177,533,105
General Fund	\$ 3,681,411	\$ 3,211,719	\$ 41,778,812	\$ 51,733,101	\$ 9,954,289	\$ 36,496,450	\$ 47,231,878
Condemned Fund	26,742	7,410	101,598	257,735	156,137	228,781	405,000
E-911 Fund	81,674	104,715	1,189,130	1,526,787	337,657	1,102,580	1,656,860
Restricted Grants Fund	15,191	87,323	1,109,338	19,502,234	18,392,896	2,746,509	13,829,126
Grants Fund	4,164	3,470	59,777	118,932	59,155	78,079	361,820
Spec. Rev Bond-TAD2015	-	-	3,492,238	-	(3,492,238)	5,260,941	2,863,500
Hotel/Motel Fund	447,259	592,073	4,257,077	4,232,204	(24,873)	4,280,864	4,654,475
TAD Corridors Fund	-	-	38,875	64,500	25,625	38,875	64,500
Urban Redevelopment	-	-	450	111,000	-	-	-
Cap Project Fund (GG)	104,579	101,917	2,320,635	3,865,014	1,544,379	793,663	6,724,507
TSPLOST	43,386	31,567	1,382,036	7,998,392	6,616,356	2,483,768	4,095,989
50 Worst Properties	73,605	31,476	603,605	738,019	134,414	396,363	9,497,178
City Hall Debt	-	-	656,325	654,825	(1,500)	653,725	369,969
Auditorium Fund	-	-	-	7,000,000	7,000,000	-	725,000
Water & Sewer Fund	2,094,155	1,616,197	21,159,904	32,412,972	11,253,068	20,713,801	26,228,010
Electric	4,349,019	2,958,025	42,869,225	49,634,843	6,765,618	40,937,784	47,270,510
Storm Water Utility Fund	231,045	108,865	1,842,273	2,841,844	999,571	1,356,643	2,755,926
Solid Waste Fund	411,976	432,754	5,643,718	5,659,202	15,484	5,359,416	5,967,178
EXPENDITURE	\$ 11,564,204	\$ 9,287,511	\$ 128,505,017	\$ 188,351,604	\$ 59,736,037	\$ 122,928,243	\$ 174,701,426
Excess Revenues (Expenditures)	\$ (80,707)	\$ 595,228	\$ 25,163,098	\$ 139,359	\$ (24,913,190)	\$ 17,078,741	\$ 2,831,679

CITY OF EAST POINT
 BUDGET TO ACTUAL
 GENERAL FUND EXPENDITURES
 5/31/2023 (Unaudited)



ACCOUNT DESCRIPTION	May-23	May-22	FY 2023	FY 2023	Variance	FY 2022	FY 2022
	Current Month Actuals	Prior Month Actuals	Current YTD Actuals	Current Budget	Current Year	Prior YTD Actual	Prior Budget
City Council & Committees	\$ 77,117	\$ 76,668	\$ 599,013	\$ 730,885	\$ 131,872	\$ 362,908	\$ 440,600
Ward --A--	2,524	3,011	52,985	58,937	5,952	49,501	58,126
Ward --A--At-Large	1,388	2,124	24,425	27,159	2,734	29,756	44,036
Ward --B--	4,387	-	29,402	48,383	18,981	32,762	57,675
Ward --B--At-Large	6,082	2,523	50,688	53,807	3,119	33,429	53,049
Ward --C--	1,819	1,819	26,015	32,319	6,304	22,620	48,586
Ward--C--At-Large	2,465	2,595	26,967	49,438	22,471	29,376	53,049
Ward --D--	2,837	1,991	29,544	48,522	18,978	25,194	70,741
Ward--D--At-Large	2,605	2,527	43,223	45,086	1,863	31,097	43,254
City Clerk	33,268	30,976	385,432	419,304	33,872	512,025	653,287
Mayor	21,287	13,633	159,661	209,490	49,829	140,031	294,537
City Manager	83,762	93,940	1,333,867	1,509,131	175,264	952,179	2,273,569
Public Art	26,250	1,249	111,859	127,577	15,718	74,572	147,541
Equity Inclusion and Empowerment	8,438	-	8,438	1,000,000	991,562	-	-
Communications	27,868	31,107	420,561	474,545	53,984	358,971	408,118
Legal	98,576	119,931	1,489,435	2,236,012	746,577	1,059,026	2,005,173
Stormwater Restricted	-	-	-	-	-	-	1
Planning & Zoning	400	1,050	5,850	16,425	10,575	6,350	14,000
Finance Office	59,149	10,548	158,818	276,222	117,404	212,866	523,432
Accounting	83,264	78,997	989,162	1,304,155	314,993	936,730	1,078,652
Property Tax Division	15,495	12,158	199,427	176,663	(22,764)	183,319	239,619
Purchasing	66,357	48,957	663,634	763,997	100,363	584,503	766,146
Information Resources	-	-	-	403,847	403,847	-	171,148
Human Resources	52,987	56,684	881,502	778,611	(102,891)	584,731	726,162
Buildings & Grounds	107,433	101,114	1,420,350	2,052,952	632,602	1,258,422	1,551,393
Admin. Alloc.	-	-	-	654,825	654,825	1,026,226	545,725
Non Departmental	344,667	358,786	3,909,034	8,596,096	4,687,062	4,662,462	8,901,123
Municipal Court	76,725	66,737	985,433	1,059,089	73,656	812,878	1,132,752
Police Administration	1,031,948	890,926	11,863,708	12,106,143	242,435	9,698,361	12,126,242
Jail Division	114,504	100,838	1,287,726	1,437,009	149,283	1,043,816	1,624,684
Police Code Enforcement	44,210	38,091	519,414	318,727	(200,687)	331,860	498,446
Fire Administration	795,966	711,870	8,870,833	8,839,798	(31,035)	6,890,900	9,315,192
E-911 Communications	14,075	-	87,704	-	(87,704)	76,034	65,751
PW Administration	19,166	9,576	204,315	248,608	44,293	205,644	235,674
Roads & Drainages	74,263	79,087	1,264,035	1,223,094	(40,941)	1,117,473	1,278,301
Transportation	27,644	30,479	292,584	642,500	349,916	318,230	371,098
Storm Water Control	-	-	-	848	848	23,250	62,665
Maintenance & SHOP	-	-	-	56,416	56,416	54,942	-
Parks & Recreation	7,278	4,092	68,604	70,190	1,586	51,372	70,161
Programs	98,897	54,729	801,945	717,537	(84,408)	627,417	686,471
Parks/Facilities	66,823	41,981	633,987	619,048	(14,939)	478,387	592,739
Inspections/Permit/P&Z	95,074	92,225	1,255,658	1,410,036	154,378	1,069,621	1,494,830
Economic Development	36,121	26,624	453,907	588,625	134,718	398,197	555,586
Main Street	48,292	12,078	169,667	301,045	131,378	129,010	195,224
General Fund	\$ 3,681,411	\$ 3,211,719	\$ 41,778,812	\$ 51,733,101	\$ 9,954,289	\$ 36,496,450	\$ 51,474,558

Municipal Competitive Trust

MONTHLY ACTIVITY STATEMENT

FROM: 05/01/2023 TO: 05/31/2023

CITY OF EAST POINT
 ATTN: DEANA HOLIDAY INGRAHAM
 2777 EAST POINT STREET
 EAST POINT GA 30344-5906

Intermediate Portfolio

Account	Transaction	Shares	Price	Amount
86-000075-06	FLEXIBLE OPERATING ACCOUNT			
	Balance Forward - April 28, 2023	19.93	92.96	\$1,852.41
05/31/2023	DIVIDENDS AT 0.1495	0.032	92.68	\$2.98
	Ending Balance - May 31, 2023	19.96	92.68	\$1,849.80

Short-Term Portfolio

Account	Transaction	Shares	Price	Amount
87-000027-06	FLEXIBLE OPERATING ACCOUNT			
	Balance Forward - April 28, 2023	220,576.08	100.12	\$22,084,077.13
05/17/2023	YEAR END SETTLEMENT	3,876.958	100.33	\$388,975.15
05/31/2023	DIVIDENDS AT 0.3595	806.264	100.08	\$80,690.87
	Ending Balance - May 31, 2023	225,259.30	100.08	\$22,543,950.94

City of East Point
 Gen Fund, T-SPLOST and Enterprise funds
 Projected Ending Fund Balance
 5/31/2023 (unaudited)

Unaudited Projected Fund Balance

	<u>General Fund</u>	<u>Electric</u>	<u>MCT</u>	<u>Water & Sewer</u>	<u>Storm Water</u>	<u>Solid Waste</u>	<u>T-SPLOST</u>
Revenues	\$ 55,163,997	\$ 41,828,183		\$ 23,260,971	\$ 2,529,092	\$ 4,245,791	\$ 6,933,360
Interest and Other	-	-	80,694	-	-	-	-
	<u>55,163,997</u>	<u>41,828,183</u>	<u>80,694</u>	<u>23,260,971</u>	<u>2,529,092</u>	<u>4,245,791</u>	<u>6,933,360</u>
Expenditures	\$ 41,778,034	\$ 42,858,187	-	\$ 21,158,230	\$ 1,842,273	\$ 5,643,718	\$ 1,357,206
Revenues over (under) Expenditures	<u>13,385,963</u>	<u>(1,030,004)</u>	<u>80,694</u>	<u>2,102,741</u>	<u>686,819</u>	<u>(1,397,927)</u>	<u>5,576,154</u>
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Net change	<u>13,385,963</u>	<u>(1,030,004)</u>	<u>80,694</u>	<u>2,102,741</u>	<u>686,819</u>	<u>(1,397,927)</u>	<u>5,576,154</u>
Ending Fund Balance(Deficit)-04 30-2023	<u>109,551,297</u>	<u>26,849,959</u>	<u>15,699,631</u>	<u>16,469,645</u>	<u>14,537,029</u>	<u>(14,533,252)</u>	<u>41,888,250</u>
Ending Fund Balance (Deficit) -MaY 2023	<u>\$ 122,937,260</u>	<u>\$ 25,819,955</u>	<u>\$ 15,780,325</u>	<u>\$ 18,572,386</u>	<u>\$ 15,223,848</u>	<u>\$ (15,931,179)</u>	<u>\$ 47,464,404</u>
Cash Balance Restricted			\$ 22,543,951			-	
Cash Balance	31,333,585	8,374,745		3,988,674	8,431,480	4,608	20,211,984

City of East Point
Utilities Account Receivables
5/31/2023
 (unaudited)
 Account Receivables

A/R Category	Utility Account Receivable						Total Due
	Non Delq	< 30 Days	30 Days	60 Days	90 Days	180+ Days	
Commercial:	\$2,077,486.40	\$371,246.98	\$161,788.12	\$302,852.20	\$250,959.85	\$153,475.41	\$3,317,808.96
Residential:	\$1,153,738.00	\$222,601.46	\$96,153.78	\$56,243.12	\$107,871.04	(\$73,044.57)	\$1,563,562.83