

# **CITY OF EAST POINT**

## **PROPOSED BUDGET BOOK**

**JULY 1, 2025 - JUNE 30, 2026**



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# **Fiscal Year 2026 Proposed Budget**

## **Presented By:**

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City Manager

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# THE CITY OF EAST POINT, GEORGIA

## MAYOR AND CITY COUNCIL



Mayor  
Deana Holiday Ingraham



Ward A At Large  
Sharon Shropshire



Ward A  
Eric Friedly



Ward B At Large  
Shean L. Atkins



Ward B  
Carrie Ziegler



Ward C At Large  
T. Starr Cummings



Ward C  
Tremayne Mitchell



Ward D At Large  
Joshua B. Butler, IV



Ward D  
Dr. LaTonya Martin Rogers



**INTRODUCTION AND OVERVIEW**

*This section includes the City Manager’s Budget Message, priorities and issues, strategic goals, vision for the future, and an overview of the budget:*

City Manager’s Budget Message.....	7
Budget Ordinance.....	25
About East Point.....	27
East Point Quick Facts.....	29

**Financial Structure Policy & Process**

*This section provides the organization chart for the City, fund descriptions and structure, basis of budgeting, financial policies, and the budget process:*

Organization Structure.....	37
Financial Policies.....	38
Fund Description and Structure.....	45
How to Use this Budget.....	49
Budget Process.....	51

**Financial Summaries**

*This section presents information on the income and expenditures of the city for all its major funds, including fund balance reconciliation and revenue trends:*

Consolidated Financial Schedule.....	56
Three-Year Consolidated Fund Schedules.....	51
Fund Balance Summary and Reconciliation.....	63
Revenue Assumptions.....	66

**Capital & Debt**

*The section presents the approved capital projects for the current budget year as well as the next five years, long-range financial plans, capital impact statements, and a debt summary of existing lease and borrowings.*

Long Range Financial Plan.....	73
Five-Year Revenue Projections.....	74
Capital Expenditures Definition and Criteria.....	75
Capital Expenditures.....	78
Debt Service Summary .....	82

**DEPARTMENTAL INFORMATION**

*This section provides information relative to each department. The following elements make up the department's profile: Mission Statement; Description; Goals and Objectives; Key Performance Objectives and Key Performance Measures:*

Positions and Benefits.....	84
50 Worst Properties.....	88
City Attorney.....	89
City Clerk.....	91
City Manager.....	96
Communications .....	99
Contracts & Procurement.....	101
Customer Care.....	102
Economic Development .....	103
Equity, Inclusion, and Empowerment .....	105
Fleet .....	108
Finance .....	110
Fire.....	112
Human Resources.....	116
Information Resources .....	118
Municipal Court .....	122
Parks & Recreation .....	124
Planning & Community Development.....	126
Police – Administration.....	130
Police - Code Enforcement .....	131
Police – E-911 .....	132
Police - Jail.....	133
Property Tax.....	134
Public Works.....	135

**ENTERPRISE FUNDS**

Electric .....	141
Solid Waste .....	143
Storm Water .....	145
Water & Sewer.....	148

**DEFINING TERMS**

This section defines the terms, both budgetary and department-specific, for the public:

Glossary.....	152
Abbreviations .....	158



#### **MAYOR**

Deana Holiday Ingraham

#### **COUNCIL MEMBERS**

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Eric Friedly

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**CITY MANAGER**  
Redmond Jones II

## 2026 City Manager's Recommended Budget

TO: Mayor and Council

FROM: Redmond Jones II, City Manager

SUBJECT: 2026 Proposed Budget

DATE: April 15, 2026

### **1. Introduction and Budget Overview**

I am pleased to present the 2026 City Manager's Recommended Budget for the City of East Point. This budget represents a millage rate that is consistent with years past yet makes several strategic investments in programs and equipment aimed at enhancing the quality of life for East Point citizens, businesses, and visitors alike. A significant amount of time was dedicated to addressing salary and benefits, while asking our department directors to limit operational spending where practical. We were able to do so while enhancing services and balancing the budget without raising the millage rate.

In Georgia, there are many places to go and visit. The state is rich in history, culture, and a strong sense of identity. But among the many great communities across Georgia, one stands out for its unique blend of charm, energy, and potential—East Point. The city has a spirit and a vibe all its own. That spirit is hard to sum up or describe in just a few words, but if any city within Georgia reflects the proud culture, we as Georgians have created, it is East Point.

East Point has some of the most exciting and fun attractions in the entire state. From local events like farmer markets and festivals to its proximity to the amenities of neighboring larger metropolitan areas, East Point provides a lifestyle that is both vibrant and accessible.

The shopping scene is one of the best in the state, with shopping venues, such as Camp Creek Marketplace, and various cultural shops reflected in the fashion and confidence of East Point's citizens. The food courts are bustling with variety and flavor. Most importantly, the people of East Point

are friendly, and there's a culture of courtesy and connection—you'll often see people greeting each other on the streets. East Point strikes the perfect balance between a place to raise a family and an ideal setting for a young professional to live, work, and thrive.

The city also takes great pride in its green spaces and public parks. Our top-rated parks provide safe, beautiful, and vibrant places for families, youth, and seniors to enjoy. These include:

Center Park  
Colonial Hills Park  
Connally Nature Park  
Eagan Park  
John Milner Park  
Sumner Park

These parks are more than just recreational spaces—they serve as community gathering points that promote health, unity, and outdoor enjoyment year-round. For the City of East Point, Georgia, for Fiscal Year 2026, in accordance with the City Charter and State budget laws. This document represents our financial roadmap, and a reflection of the values, priorities, and strategic direction set by the Mayor and City Council.

The FY 2026 Budget totals \$229,100,451 across all funds and was developed with a focus on long-term sustainability, service delivery excellence, and continued investment in the infrastructure and programs that enhance the quality of life for our residents.

The City of East Point continues to face economic challenges and opportunities as we continue to emerge from the remnants of the pandemic's long-tail effects, adapt to inflationary pressures, and address growing community needs. Yet, through sound financial stewardship and a collaborative approach, this budget maintains core services, invests in strategic initiatives, and keeps the City on solid financial footing.

## **2. Strategic Priorities and Guiding Principles**

The City of East Point's FY 2026 Budget is a forward-looking financial blueprint that reflects a strong alignment with the goals and focus areas articulated in the City's 2020 Strategic Plan. The budget does more than allocate dollars—it operationalizes the community's long-term vision and reinforces the values of responsible governance, inclusivity, and sustainable development. Each of the strategic priorities outlined in the transmittal letter connects directly to one or more pillars of the City's Strategic Plan, illustrating a continuity of purpose between long-range planning and near-term fiscal decision-making.

First and foremost, the 2020 Strategic Plan emphasized the importance of creating a **Safe and Sustainable Community**. In direct alignment with this goal, the FY 2026 Budget prioritizes **Public Safety and Community Well-being**, with continued investments in police, fire, and emergency services. The budget supports the expansion of community-based policing and the upgrade of critical equipment and technology,



enhancing both the responsiveness and reach of East Point's public safety efforts. These investments help ensure that residents feel secure and that first responders are well-equipped to serve a growing and diverse population.

The Strategic Plan also called for an **Innovative and High-Performing Organization**, a goal echoed in the FY 2026 budget through a focus on **Employee Compensation and Workforce Development**. This year's budget includes funding for cost-of-living adjustments, step increases, and training opportunities, reinforcing the City's commitment to attracting and retaining a skilled, motivated workforce. Additionally, the budget's emphasis on **Transparency, Equity, and Public Engagement** reflects the organization's dedication to open government and inclusive decision-making—hallmarks of high-performing municipalities.

**Fiscal Sustainability**, a foundational goal of the Strategic Plan, is reflected throughout the FY 2026 budget, particularly in its disciplined approach to resource allocation and its guiding principles of fiscal responsibility. The budget's structure demonstrates an intent to manage the city's resources prudently while preparing for future needs, balancing ambition with realism.

In terms of **Infrastructure**, the Strategic Plan called for modern, reliable systems that support service delivery and community growth. The FY 2026 Budget responds to this call by funding **Infrastructure Maintenance and Modernization**, including road resurfacing, stormwater system upgrades, and facility improvements. These efforts not only address long-deferred maintenance but also set the stage for more efficient and resilient operations across city departments.

The Strategic Plan also championed **Economic Development**, recognizing the need to create jobs, expand the tax base, and stimulate commercial activity. The FY 2026 Budget delivers on this front with a focus on **Sustainable Economic Growth**, supporting small businesses, incentivizing commercial redevelopment, and pursuing regional partnerships that attract new investment. This strategy not only stimulates economic activity but also builds the foundation for long-term prosperity.

Meanwhile, **Equity and Inclusion** remain at the forefront of the City's mission. The FY 2026 Budget addresses these principles through its **Neighborhood Revitalization and Housing Stability** initiatives. Programs to increase access to affordable housing, encourage reinvestment in aging neighborhoods, and foster inclusive development are not only equity-driven, but they are also essential to maintaining the social fabric and economic diversity of East Point. Furthermore, the budget's emphasis on public engagement ensures that all residents have a voice in shaping the city's future.

The Strategic Plan's crosscutting emphasis on **Environmental Responsibility** is reflected in the FY 2026 Budget's focus on **Environmental Stewardship and Parks Enhancement**. The city continues to invest in top-rated parks—including Center Park, Colonial Hills Park, Connally Nature Park, Eagan Park, John Milner Park, and Sumner

Park , —and initiatives that preserve green space, improve trail connectivity, and promote sustainability. These enhancements contribute to East Point’s livability and demonstrate the City’s long-term commitment to environmental resilience:

## **1. Public Safety and Community Well-being**

**Strategic Plan Goal:** *Create a Safe and Sustainable Community*

- The FY 2026 Budget prioritizes public safety through investments in the Police
  - Technological upgrades directly support proactive engagement and emergency responsiveness. Drone program- recommended budget \$250,000/yr
  - Purchase of replacement police vehicles - recommended budget \$1,585,000
- 

## **2. Infrastructure Maintenance and Modernization**

**Strategic Plan Goal:** *Deliver Reliable, Modern Infrastructure*

- Sidewalk and street improvements - recommended budget \$17,979,439
  - Replace degraded sewer and water lines to maintain system integrity and reliability - recommended budget \$10,500,00
  - Park improvements – recommended budget \$16,375,785
- 

## **3. Employee Compensation and Workforce Development**

**Strategic Plan Goal:** *Build an Innovative and High-Performing Organization*

- The FY 2026 Budget includes phase II compensation study. Salary costs of \$3.3 million across Governmental and Enterprise Funds.
  - Employee health and wellness initiatives
  - Participating in job fairs at area colleges and universities and establishing apprenticeship programs in select departments.
- 

## **4. Neighborhood Revitalization and Housing Stability**

**Strategic Plan Goal:** *Promote Equity, Inclusion, and Livability*

- Budgetary Support and Enhancement of Rental Assistance, Mortgage Assistance, Utility Bill Assistance, and Rapid Rehousing for the unhoused families. Original Budget \$287,500 – Recommended Budget \$350,000
- Address essential service gaps for at-risk members of the East Point community
- Meet the growing needs of the East Point community through the development and coordination of resources and funding practices

---

## 5. Sustainable Economic Growth

### **Strategic Plan Goal:** *Drive Economic Opportunity and Vitality*

- Expand the use of Business and Industrial Development
  - Incentivizing small businesses through Economic Development – Recommended budget \$600,000
  - Sustain a healthy number of movies filmed in the city to benefit both residential and business communities, which will generate additional revenue for the city.
- 

## 6. Environmental Stewardship and Parks Enhancement

### **Strategic Plan Goal:** *Advance Environmental Responsibility*

- Continued investment in top-rated parks— Sumner Park, Center Park, and Colonial Hills Park—promotes community wellness and recreation.
  - Funding is dedicated to trail connectivity, park programming, and green space preservation.
  - These actions align with the Strategic Plans call for ecological stewardship and open space investment.
- 

## 7. Transparency, Equity, and Public Engagement

### **Strategic Plan Goal:** *Foster Trust and Civic Engagement*

- FY 2026 emphasizes access to information, service equity, and resident participation in governance.
  - Enhancing digital tools, increasing engagement opportunities, and applying a equity lens to decision-making are strategic plan-aligned measures.
  - This ensures that all residents are informed, represented, and empowered.
- 

In summary, the FY 2026 Budget is not only aligned with the strategic goals set forth in 2020, it is a deliberate execution of that vision. It prioritizes safety, equity, sustainability, fiscal responsibility, and organizational excellence. As such, East Point positions to meet both present-day needs and the challenges and opportunities of the future.

## 3. Economic and Community Context

East Point is a proud and historic city located just southwest of Atlanta. With convenient access to Hartsfield-Jackson Atlanta International Airport, major interstates, and

MARTA transit services, East Point is strategically positioned as both a gateway and destination. Our community is home to a diverse population and a growing economy that balances residential neighborhoods with commercial and industrial development.

The city's economic development strategy continues to focus on building a resilient local economy through business retention, workforce development, and strategic redevelopment. Recent projects such as the façade grant program is a testimony to our proactive efforts to attract investment and create jobs. We are also making strides in supporting small and minority-owned businesses through grant programs, technical assistance, and expanded procurement opportunities.

Despite national economic headwinds, including inflation and federal funding disruptions, and Tariff impacts on supply chains, products, and services. East Point has maintained a healthy tax base and shown steady growth in sales tax revenues. This resilience can be attributed to sound financial policies, a vibrant small business sector, and strategic partnerships across the region.

In terms of community health, East Point continues to advance initiatives that promote equity, access to healthcare, food security, and quality housing. We remain committed to improving outcomes for all residents by aligning City services with the needs of our neighborhoods. The 2026 Budget includes funding for community outreach, public health programming, and initiatives that promote economic mobility and educational opportunity.

The community spirit that defines East Point is one of its greatest strengths. From neighborhood associations to youth programs and senior services, the city continues to support activities that foster civic pride, cultural expression, and social connection. Together, we are building a more inclusive and prosperous East Point.

#### **4. Revenue Forecast and Key Assumptions**

The FY 2026 City Manager's Recommended Budget is built on a conservative yet realistic revenue forecast, incorporating known economic trends, historical data, and anticipated changes in the local and regional economy. This approach ensures fiscal stability while allowing the city to remain agile in responding to emerging opportunities or challenges.

Key revenue assumptions and considerations include:

- **Stable Property Tax Base**

The City's property tax digest continues to show moderate growth due to steady residential and commercial development. We have maintained the current millage rate for FY 2026, reflecting our commitment to fiscal restraint while maximizing the value of existing revenues. No millage increase is proposed.

- **Growth in Sales Tax Collections**

Local Option Sales Tax (LOST) and Transportation Special Purpose Local Option

Sales Tax (TSPLOST) collections remain strong, benefiting from consumer activity, local economic development, and East Point's regional accessibility. Projected growth in these categories is modest but positive, consistent with broader regional economic indicators.

- **Franchise Fees, Fines, and Service Charges**

Revenue from franchise fees and user service charges is projected to remain consistent with FY 2025 levels. While there are minor fluctuations based on usage and compliance, no significant deviation from historical trends is anticipated.

- **Federal and State Grant Funding**

The City continues to actively pursue federal, state, and philanthropic grants to supplement local revenues, particularly in areas such as infrastructure, public safety, and housing. Several multi-year grant programs remain active in FY 2026 and are incorporated into the budget projections accordingly.

- **American Rescue Plan Act (ARPA) Funds**

The final allocation of ARPA funds is reflected in this year's budget and will be directed toward eligible infrastructure improvements, technology upgrades, and economic recovery initiatives. All use of federal recovery dollars is in accordance with Treasury guidelines and City Council priorities.

- **Conservative Revenue Growth Projections**

Recognizing continued uncertainty in national economic conditions, revenue projections are intentionally conservative. Assumptions were made based on historical averages and adjusted for inflationary impacts where appropriate. The City will continue monitoring key indicators and make mid-year adjustments as necessary.

Overall, the FY 2026 revenue forecast supports a balanced budget and enables the City to maintain high service levels, invest in capital needs, and remain financially resilient. A diversified revenue base, prudent fiscal management, and continued economic development will help ensure East Point's long-term financial sustainability.

## **5. Expenditure Highlights**

The FY 2026 City Manager's Recommended Budget reflects a deliberate and strategic approach to expenditures, prioritizing service delivery, employee support, and community investment while maintaining fiscal discipline. Key expenditure highlights include:

- **Public Safety Investments**

Funding is allocated for the replacement of emergency response vehicles, updated communications equipment, and continued support for recruitment and



retention in both the Police and Fire Departments. Community policing and public safety training programs are also enhanced.

- **Employee Compensation and Benefits**

- **Capital Improvement Program (CIP)**

Investments include street resurfacing projects, water and sewer infrastructure upgrades, stormwater system improvements, and facility renovations. Several capital projects will also leverage SPLOST and grant funding.

- **Technology and Cybersecurity**

Strategic investments are made in technology upgrades across departments, including cybersecurity enhancements, digital service delivery platforms, and improved data analytics capabilities.

- **Parks, Recreation, and Green Spaces**

Enhanced funding for maintenance and programming at East Point's top-rated parks ensures these community assets remain clean, safe, and vibrant. Capital improvements to park amenities and trails are also included.

- **Community Development and Housing**

Funding is allocated to support neighborhood revitalization, affordable housing initiatives, and small business support programs, with a continued emphasis on equity and inclusivity.

- **Contingency and Reserve Contributions**

Consistent with our financial policies, this budget includes contributions to the City's fund balance and contingency reserves to ensure long-term fiscal health and preparedness.

These expenditure decisions reflect a balance between present needs and future priorities, ensuring that the City of East Point remains strong, responsive, and ready to meet the expectations of its residents and stakeholders.

## **6. Departmental Summaries**

The FY 2026 Budget reflects a collaborative effort across all departments to align resources with the City's strategic goals while maintaining essential services and exploring innovative approaches to public service. Below is a summary of key departmental priorities and initiatives.

### ***Office of the City Manager***

The City Manager's Office will continue to lead cross-departmental strategic planning, innovation, and performance management efforts. In FY 2026, we will prioritize implementation of equity-based service delivery models, refine performance metrics across departments, and advance initiatives to improve transparency and public engagement.

### ***Finance Department***

The Finance Department remains focused on enhancing financial systems, internal controls, and reporting capabilities. FY 2026 includes continued upgrades to financial software, expanded training for departmental fiscal staff, and stronger grant compliance oversight. The department will also coordinate preparations for the upcoming audit and long-term financial planning.

### ***Police Department***

The Police Department will receive funding to support its recruitment efforts, expand community policing initiatives, and replace aging patrol vehicles. FY 2026 includes investments in officer training, technology for crime analysis, and a renewed focus on neighborhood engagement. A pilot mental health co-responder program will also be launched in partnership with community providers.

### ***Fire Department***

The Fire Department will replace essential life-saving equipment, upgrade fire stations, and invest in employee wellness programs. Funding is also included for specialized training in hazardous materials response and emergency management coordination. A new initiative will focus on public fire education and outreach in local schools and neighborhoods.

### ***Public Works***

Public Works will focus on improving core infrastructure services such as roadway resurfacing, stormwater system maintenance, and sanitation route optimization. FY 2026 includes funding for new maintenance vehicles and equipment, sidewalk rehabilitation, and sustainability measures like green infrastructure pilot projects.

### ***Recreation and Parks***

The Recreation and Parks Department will continue revitalizing park amenities and expanding recreational programming for youth, adults, and seniors. FY 2026 capital improvements include trail enhancements, new playgrounds, and shade structures. The department will also expand partnerships with local organizations to enhance program offerings.

### ***Planning and Community Development***

This department will advance several key projects in FY 2026, including the East Point Housing Strategy, updates to zoning ordinances, and streamlined permitting processes. The department will manage several ongoing redevelopment initiatives and administer affordable housing incentives through both City funds and federal programs.

### ***Economic Development***

The Office of Economic Development will support small business growth through grant and loan programs, technical assistance, and streamlined licensing procedures. Efforts

will continue to attract new businesses and support commercial corridor revitalization. FY 2026 funding includes promotional campaigns and expanded outreach to minority- and women-owned businesses.

### ***Human Resources***

Human Resources will oversee implementation of the updated compensation and classification plan, administer wellness and benefits programs, and expand training and development opportunities for all staff. The department will also lead efforts to enhance recruitment outreach and improve the onboarding experience for new employees.

### ***Information Technology***

The Information Technology Department will continue modernizing the City's digital infrastructure, with a focus on cybersecurity, disaster recovery, and user-friendly resident service platforms. FY 2026 includes investments in system redundancy, cloud migration, and customer relationship management (CRM) tools.

## **7. Capital Improvement Plan Overview**

The City of East Point's Capital Improvement Plan (CIP) for FY 2026 is a forward-looking, multi-year roadmap that identifies, prioritizes, and funds capital projects essential to maintaining and improving our city's infrastructure and public assets. The CIP reflects East Point's commitment to strategic investment, long-term planning, and community-focused development.

The FY 2026 CIP emphasizes improvements that promote public safety, enhance quality of life, support economic growth, and address aging infrastructure. Projects have been selected based on input from department heads, Council priorities, community feedback, and technical assessments of need. Wherever possible, we have aligned capital investments with available funding sources such as SPLOST revenues, grants, and dedicated enterprise funds.

### **Key Focus Areas of the FY 2026 Capital Improvement Plan include:**

- **Transportation and Mobility**  
Continued funding for road resurfacing, sidewalk improvements, and traffic signal upgrades to enhance safety and connectivity. The City is also prioritizing multimodal transportation initiatives, including bicycle infrastructure and pedestrian-friendly corridors.
- **Water, Sewer, and Stormwater Systems**  
Significant investment is being made to modernize and expand the City's water and sewer infrastructure. Projects include mainline replacements, pump station upgrades, and stormwater drainage improvements to reduce flooding and improve environmental resilience.

- **Public Safety Facilities and Equipment**

The CIP includes renovations to police and fire stations, investment in fire suppression equipment, and the replacement of aging emergency response vehicles. These investments are designed to improve response times, increase service reliability, and ensure the safety of both residents and first responders.

- **Parks and Public Spaces**

Enhancements to East Point's parks and greenways are a major focus. Planned capital projects include playground replacements, new park lighting, expanded walking trails, and the development of community gathering spaces. These efforts are aimed at preserving East Point's natural assets while improving access and usability for all residents.

- **Facilities and Technology**

The City is investing in facility upgrades to improve energy efficiency, ADA accessibility, and overall maintenance across key municipal buildings. Additionally, capital funds are being allocated for technology infrastructure, including network modernization, security systems, and digitization of core services.

## **Funding Sources and Fiscal Stewardship**

The CIP is primarily funded through a mix of local revenues (such as TSPLOST and enterprise funds), state and federal grants, and targeted reserves. By diversifying our funding strategy and applying rigorous cost controls, we ensure that East Point's capital investments are both financially responsible and aligned with long-term community needs.

Looking ahead, the City will continue refining the CIP through regular updates, community engagement, and performance tracking. We are committed to transparency and accountability in the planning and delivery of every capital project

## **8. Personnel and Staffing Changes**

The FY 2026 Proposed Budget reflects a strategic approach to personnel planning that balances the City's financial capacity with its commitment to service excellence, organizational effectiveness, and workforce sustainability. As the largest single expenditure category in the General Fund, personnel costs are closely managed to ensure that staffing levels are aligned with operational needs and community priorities.

### **Key personnel and staffing changes in the FY 2026 budget include:**

#### **1. Targeted Position Additions**

To address critical service gaps and operational demands, the FY 2026 budget includes funding for a limited number of new positions. These additions are concentrated in areas where workload increases, compliance requirements, or

service delivery enhancements necessitate additional capacity. Notable position requests include:

- **Public Safety:** Addition of sworn officers and support staff in the Police Department to enhance patrol coverage, community policing efforts, and case investigations. The Fire Department will add firefighter positions to maintain response standards and meet ISO requirements.
- **Public Works and Utilities:** Positions added to support expanded capital project delivery, utility system maintenance, and SPLOST program implementation.
- **Planning and Community Development:** Additional staff to manage increased development activity, zoning code enforcement, and permitting services, supporting both economic growth and neighborhood integrity.

## 2. Organizational Restructuring

In FY 2026, the city is implementing selective restructuring to improve efficiency, reduce redundancy, and enhance cross-departmental collaboration. This includes consolidating certain administrative functions and redefining key roles to better reflect strategic objectives. Where appropriate, job classifications have been revised to more accurately capture duties and responsibilities, improving recruitment and retention outcomes.

## 3. Compensation and Benefits

To remain competitive in a dynamic labor market, the FY 2026 budget includes:

- Adjustments to **select pay ranges** based on market benchmarking and equity analysis, particularly in hard-to-fill and high-turnover classifications.
- Continued investment in the City's **health insurance and retirement programs**, maintaining robust benefits while managing premium increases and exploring cost-sharing strategies.

## 4. Employee Development and Retention

Recognizing that professional growth is essential to organizational excellence, the City is expanding its commitment to training and development in FY 2026. Funds are allocated for:

- Supervisor and leadership training programs.



- Technical certifications and continuing education.
- Employee engagement and wellness initiatives.

These efforts aim to cultivate a high-performing workforce, support internal promotion pathways, and reinforce East Point's identity as an employer of choice.

## 9. Fund Balance and Reserves

Maintaining a healthy fund balance is essential to the City of East Point's long-term financial stability. The FY 2026 Proposed Budget reflects a fiscally responsible approach that preserves the City's reserves, ensures sufficient liquidity, and safeguards our ability to respond to unforeseen events.

### General Fund Balance Overview

As of the close of FY 2024, the projected unassigned General Fund balance is estimated at **\$35 million**, representing approximately **59% of General Fund expenditures**. This level exceeds the City's formal reserve policy, which recommends maintaining a minimum unassigned fund balance of **25% of annual General Fund operating expenditures**.

This strong fund balance position reflects prudent fiscal management, conservative revenue forecasting, and continued efforts to align recurring expenditures with recurring revenues.

### Use of Fund Balance in FY 2026

The FY 2026 Proposed Budget **does not** rely on the use of General Fund reserves to support ongoing operations. This approach reinforces the City's commitment to structural budget balance and positions the City to weather economic uncertainties without reducing core services.

Where fund balance is proposed for use, it is limited to **one-time capital investments, grant matches, or strategic initiatives** that do not create ongoing obligations. These include:

- Matching funds for federal and state infrastructure grants
- Capital equipment replacement for public safety and public works
- One-time technology upgrades that improve operational efficiency

### Other Operating Funds

Several enterprise and special revenue funds also maintain dedicated reserves:

- **Water & Sewer Fund:** Maintains operating and capital reserves to support infrastructure maintenance and debt service coverage. The FY 2026 budget reflects adherence to rate sufficiency policies.

- **Sanitation Fund:** Continues to operate within established financial targets, with adequate reserves for vehicle replacement and landfill compliance needs.
- **T-SPLOST Funds:** While not subject to traditional fund balance targets, these funds maintain balances tied to the cash flow needs of multi-year capital projects.

### **Strategic Reserve Planning**

The City continues to evaluate options for establishing a formalized **Stabilization Fund** (commonly referred to as a “rainy day fund”) to serve as an additional safeguard during periods of economic downturn or natural disaster. Discussions are ongoing regarding appropriate funding levels, triggers for use, and replenishment protocols.

### **Bond Rating and Credit Implications**

A strong fund balance and prudent reserve practices directly support the City’s excellent credit profile. East Point’s commitment to maintaining healthy reserves has been cited favorably in past bond rating reviews, contributing to favorable borrowing terms for major capital projects. Continued discipline in reserve management will be critical as the City prepares for future debt issuances related to water, sewer, and transportation infrastructure.

## **10. Budget Development Process**

The FY 2026 Proposed Budget was developed through a collaborative, transparent, and data-driven process designed to align resources with community priorities, Council goals, and operational needs. This year’s process emphasized early engagement, cross-departmental coordination, and a renewed focus on long-term financial sustainability.

### **Timeline and Milestones**

The budget development cycle for FY 2026 began in **November 2024** and followed a structured timeline with several key milestones:

- **December 2024 – January 2025:** Budget kickoff meetings with departments and distribution of instructions
- **March 2025:** Departmental budget submissions, internal reviews, and refinement of revenue forecasts
- **April 2025:** Executive review and strategic alignment with City Council goals and Comprehensive Plan priorities
- **May – June 2025:** Proposed Budget presentation to City Council and public hearings
- **June 2025:** Budget adoption and appropriation ordinance approval

### ***Departmental Involvement***

Each City department played a central role in shaping its FY 2026 operating and capital requests. Departments were asked to:

- Evaluate program performance and identify opportunities for service delivery improvements
- Justify new or expanded initiatives with clear performance outcomes
- Prioritize core services and identify cost containment strategies
- Submit capital needs consistent with long-term asset management plans

This inclusive approach fostered accountability, transparency, and a shared commitment to stewardship of public resources.

### ***Community Engagement***

While the FY 2026 cycle emphasized internal alignment and financial discipline, future cycles will seek to **expand public input opportunities** to ensure residents have a voice in how tax dollars are allocated. The City is exploring the use of interactive budget tools, surveys, and expanded outreach at community meetings to gather input and increase transparency.

### ***Council Goals and Strategic Alignment***

The budget is a direct reflection of Council priorities and long-term strategic objectives. Departments were asked to link budget requests to one or more of the following strategic goals:

- Safe and Livable Neighborhoods
- Infrastructure and Environmental Stewardship
- Economic Growth and Workforce Development
- Fiscal Sustainability and Transparency
- Innovation and Operational Excellence

By grounding the budget in these objectives, the City ensures that resource allocation supports both short-term needs and long-term vision.

### ***Continuous Improvement and Future Enhancements***

The FY 2026 Budget process incorporates several best practices, including multi-year forecasting, fund balance management, and performance budgeting. Looking ahead, the Finance Department will be evaluating enhancements such as:

- **Program-based budgeting frameworks** to improve service-level visibility

- **Priority-based budgeting tools** to evaluate trade-offs more transparently
- **Performance dashboards** to track progress on strategic initiatives
- **Mid-year amendments and quarterly updates** to improve adaptability and responsiveness

These enhancements will strengthen the City's ability to proactively manage financial risks and deliver measurable results.

As the City of East Point looks toward the future, it recognizes the importance of proactive long-term planning to ensure financial stability, sustainable growth, and the continued well-being of its residents. The budget for FY 2026 is just one piece of a broader, ongoing effort to address both immediate needs and future challenges. The City is committed to developing strategies that balance fiscal responsibility with the provision of essential services, infrastructure development, and community well-being.

### **Sustainability and Resilience**

Considering ongoing economic uncertainties and potential disruptions, the City is focused on building resilience in its financial planning. Key areas of focus for long-term sustainability include:

- **Building Strong Reserve Funds:** The City aims to continue growing its reserve funds, which serve as a financial cushion in times of economic downturn. Strengthening these reserves will help the city weather unexpected fiscal challenges while maintaining essential services.
- **Debt Management:** Managing the City's debt load responsibly is a critical part of long-term financial health. The city will continue to prioritize reducing its overall debt and seeking low-interest financing options for large infrastructure projects. Additionally, the city will focus on maintaining its credit ratings to minimize borrowing costs and improve access to favorable financing opportunities.
- **Revenue Diversification:** The City recognizes the importance of diversifying its revenue streams to ensure a steady flow of income, especially as reliance on traditional sources such as property taxes and state funding becomes less predictable. Efforts will include exploring new revenue opportunities through economic development, grants, and public-private partnerships.

### **Capital Infrastructure Planning**

The city is actively working on updating its **Capital Improvement Plan (CIP)** to align with long-term growth goals and sustainably address infrastructure needs. Key projects identified in the CIP include:

- **Public Transportation and Mobility:** As the City continues to grow, expanding and improving public transportation systems will be crucial.

Investments in mass transit, bike lanes, and pedestrian pathways will help reduce congestion, improve air quality, and ensure that the city remains accessible to all residents.

- **Water, Wastewater, and Stormwater Systems:** Ensuring that the City's infrastructure for water, wastewater, and stormwater management can handle future growth and environmental challenges is a priority. The city will continue to invest in upgrading these systems to prevent potential disruptions and maintain service quality.
- **Affordable Housing and Economic Development:** Expanding affordable housing options will be a priority in the years to come. The city will work to facilitate the development of mixed-income communities and promote economic development in underserved areas, ensuring equitable access to housing, jobs, and services for all residents.
- **Green Infrastructure and Sustainability:** The City will invest in environmentally sustainable practices, including green building initiatives, renewable energy, and stormwater management projects designed to reduce the City's environmental footprint. This includes seeking funding for climate adaptation and mitigation projects that improve the City's resilience to extreme weather events and climate change.

## **Workforce and Talent Development**

To meet the demands of an evolving economy and changing workforce needs, the City is committed to investing in its employees and the broader community workforce:

- **Employee Retention and Development:** As part of the City's commitment to providing excellent services, the city will focus on retaining top talent and offering professional development opportunities for employees. Training programs and leadership development initiatives will be implemented to ensure that the City's workforce is capable of meeting future challenges.
- **Educational and Workforce Partnerships:** The City will continue to collaborate with local schools, universities, and vocational institutions to ensure that its workforce is prepared for future demands. Partnerships with employers will help match workforce training with the skills required for emerging industries and economic opportunities.

## **Technological Advancements and Smart City Initiatives**

The city will continue to explore ways to leverage technology to improve operational efficiency, provide better services, and enhance the quality of life for residents. This includes:

- **Smart City Infrastructure:** Investment in smart city technologies, such as intelligent traffic systems, real-time data analytics, and energy-efficient lighting,



will be prioritized. These initiatives are designed to improve urban management, reduce costs, and enhance service delivery.

- **Digital Government Services:** The city will continue to expand its digital government services, enabling residents to access information, submit requests, and make payments online. Improving online engagement and service delivery will ensure that the city remains responsive and efficient as the digital landscape continues to evolve.

### **Engaging the Community in Long-Term Planning**

The city understands that successful long-term planning requires input and collaboration from the community. Ongoing community engagement efforts will be key to ensuring that the City's planning efforts reflect the diverse needs and aspirations of its residents. These efforts will include:

- **Long-Term Strategic Planning Sessions:** The City will host regular strategic planning workshops with residents, business owners, and community organizations to help identify future priorities and align budgetary goals with long-term community vision.
- **Feedback Mechanisms for Major Projects:** As the City embarks on large-scale infrastructure projects, public input will be sought through consultations, town hall meetings, and surveys. This will ensure that residents have an opportunity to provide feedback on proposed developments and that their voices are heard in the decision-making process.

### **Conclusion**

The City of East Point is committed to laying groundwork for a vibrant and prosperous future. By focusing on sustainability, infrastructure, workforce development, and technological innovation, the city is well-positioned to tackle the challenges of tomorrow. Long-term planning will continue to evolve as the city engages its residents, builds strong partnerships, and invests in its future to ensure that the needs of the community are met for generations to come.

**AN ORDINANCE**

AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF EAST POINT, GEORGIA, TO ADOPT A BUDGET FOR THE FISCAL YEAR, ENDING JUNE 30, 2026; TO PROVIDE FOR AN EFFECTIVE DATE; AND FOR OTHER PURPOSES; BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF EAST POINT AND IT IS HEREBY ORDAINED BY THE AUTHORITY OF SAME THAT:

Section 1. The annual budget for the operations, capital projects, grant programs and debt service for the City for the Fiscal Year ending June 30, 2026, is \$229,100,451. The budget includes all revenues and expenditures for governmental and enterprise purposes as detailed in the accompanying budget documents herein incorporated is hereby adopted in accordance with Georgia law. The Fund Summaries are as follows:

		FY 2026
OPERATING BUDGETS		Proposed
General Fund	\$	70,505,915
Confiscated Assets	\$	255,000
E911	\$	1,780,111
Police Special Revenue	\$	15,000
Hotel/Motel Tax	\$	5,608,000
Water & Sewer Utility	\$	37,032,620
Electric Utility	\$	56,318,830
Storm Water	\$	3,719,537
Solid Waste	\$	5,279,511
<b>Subtotal</b>	<b>\$</b>	<b>180,514,524</b>

		FY 2026
DEBT, GRANT & CAPITAL BUDGETS		Proposed
Capital Projects	\$	23,474,684
Corridors TAD	\$	1,540,000
TSPLOST	\$	13,200,000
50 Worst Properties	\$	372,000
City Hall	\$	933,175
General Grant Funds	\$	212,492
Restricted Grants	\$	8,853,576
<b>Subtotal</b>	<b>\$</b>	<b>48,585,927</b>

**Grand Total** **\$ 229,100,451**

*Redmond Jones II, City Manager, City of East Point*

Section 2. This ordinance shall become effective immediately and the budget shall be implemented for the Fiscal Year of July 1, 2025 through June 30, 2026.

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 19, 2025

Second Reading - June 2, 2025

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 2, 2025.

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

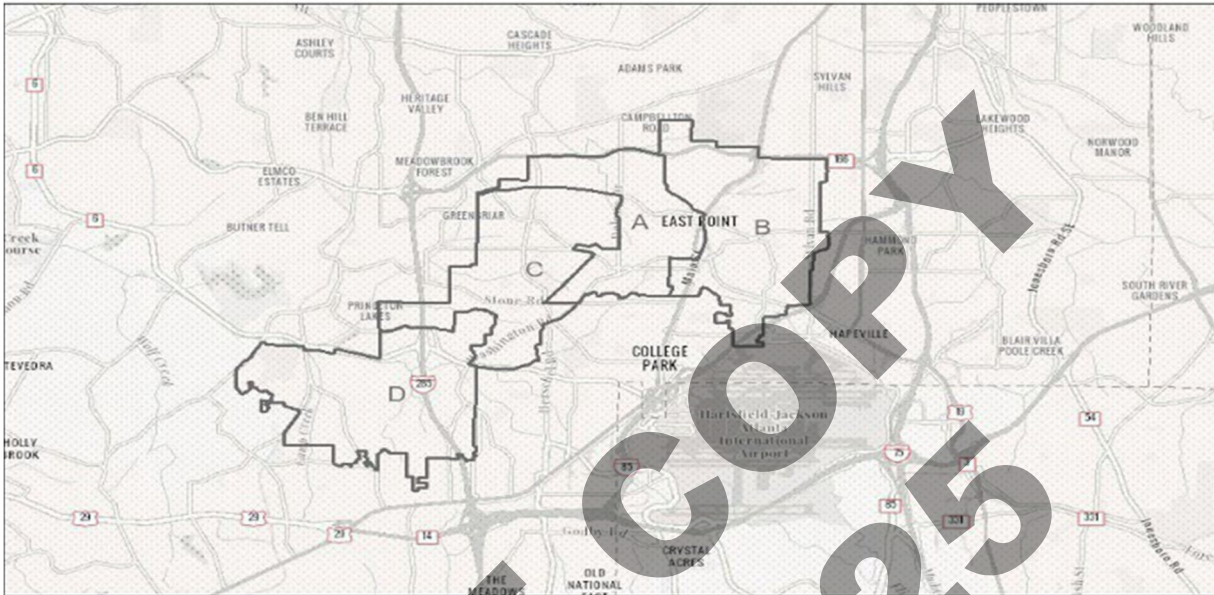
ATTEST:

APPROVED AS TO FORM:

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

\_\_\_\_\_  
L'Erin Wiggins, Interim City Attorney

WARD MAP



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 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 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 the City Council, is responsible for the administration of all City affairs.

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## Jobs by Sector and Wage

Number of Jobs by Sector and Wage			
Industry	Average Establishments	Average Employment	Average Weekly Wage
Health Care and Social Assistance	6,664	119,099	\$1,581
Professional, Scientific, and Technical Services	16,702	117,790	\$2,513
Accommodation and Food Services	4,321	82,172	\$672
Administrative and Support and Waste Management	4,328	65,748	\$1,366
Transportation and Warehousing	1,847	63,964	\$1,094
Finance and Insurance	4,295	63,605	\$2,785
Retail Trade	4,085	57,095	\$931
Educational Services	1,360	56,081	\$1,443
Information	2,534	53,752	\$3,271
Public Administration	290	52,957	\$1,776
Management of Companies and Enterprises	621	47,423	\$3,044
Wholesale Trade	3,127	37,108	\$2,338
Manufacturing	1,870	28,054	\$1,694
Other Services (except Public Administration)	4,538	26,186	\$1,114
Real Estate and Rental and Leasing	4,109	25,812	\$1,762
Construction	3,010	23,859	\$1,836
Arts, Entertainment, and Recreation	1,343	19,548	\$1,042
Utilities	90	3,063	\$2,270
Mining, Quarrying, and Oil and Gas Extraction	29	509	\$1,820
Agriculture, Forestry, Fishing and Hunting	84	180	\$1,118
<b>TOTAL</b>	<b>65,247</b>	<b>944,005</b>	<b>\$1,289</b>
Local Government	228	41,613	\$1,046
State Government	183	31,187	\$1,436
Federal Government	144	29,239	\$1,932

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

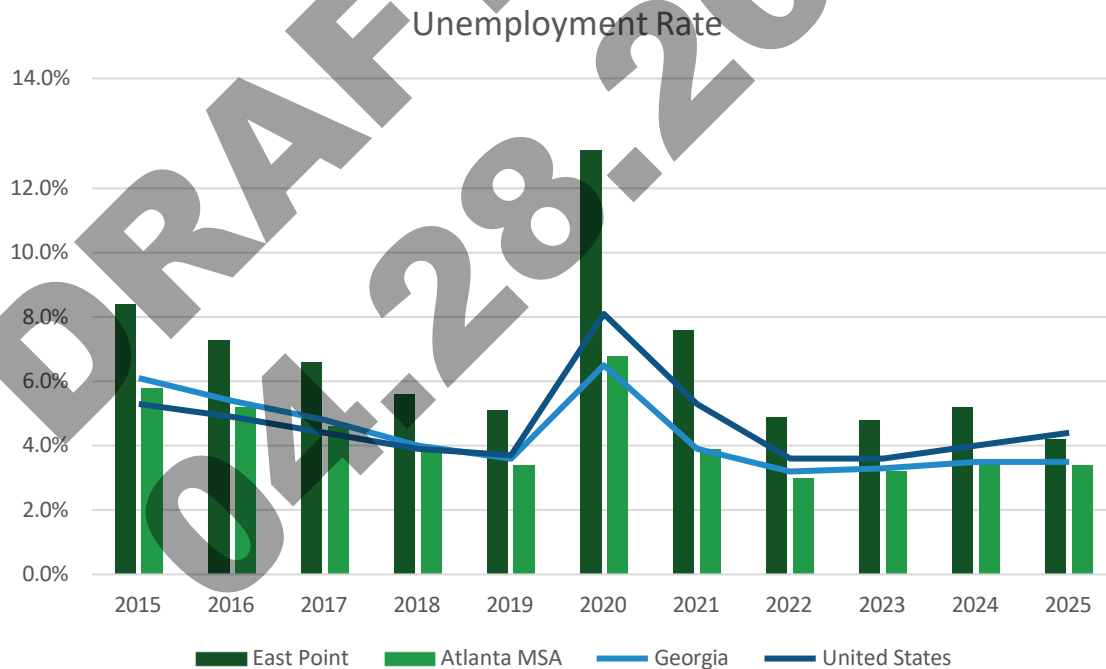
Note Data as of Third Quarter of 2024.  
Source: Bureau of Labor Statistics Quarterly Census of Employment and Wages

## Unemployment Rate

**Annual Average Unemployment Rate**

Year	East Point	Atlanta MSA	Georgia	United States
2015	8.4	5.8	6.1	5.3
2016	7.3	5.2	5.4	4.9
2017	6.6	4.6	4.8	4.4
2018	5.6	3.8	4.0	3.9
2019	5.1	3.4	3.6	3.7
2020	13.2	6.8	6.5	8.1
2021	7.6	3.9	3.9	5.3
2022	4.9	3.0	3.2	3.6
2023	4.8	3.2	3.3	3.6
2024	5.2	3.5	3.5	4.0
2025*	4.2	3.4	3.5	4.4

\*Note: Data in 2025 is preliminary data for January 2025.



Source: U.S. Bureau of Labor Statistics

## Principal Employers

### Principal Employers – 2025

Employer	Industry	Employees
Esquire Deposition Solutions, LLC	Business Support Services	600
City of East Point	Executive and Legislature	450
Ceva Logistics	Road Transportation Services	415
Alliance Laundry and Textile Service of Atlanta, LLC	Laundry Services	235
Corporate Management, Inc.	Building and Dwelling Services	234
Sky Chefs, Inc.	Restaurants and Bars	200
The Martin-Brower Company, LLC	Grocery Wholesale	163
BJ's Wholesale Club, Inc.	Department Stores	145
Walmart	Department Stores	103
Kuehne + Nagel, Inc.	Road Transportation Services	100
Impact United Methodist Church	Associations and Organizations	77
AT&T Enterprises, LLC	Wireless Telecommunications Carriers	69
Enable of Georgia	Social and Rehabilitation Services	60
TPS Parking Management, LLC	Miscellaneous Personal Services	56
Sodexo Operations, LLC	Restaurants and Bars	55
Circle 7 Company	Postal, Shipping, and Messengers	50
Camp Creek Hotel, LLC	Hotels and Accommodation	50
Resurgence Hall, Inc.	Department Stores	50
Jamison Professional Services, Inc.	Employment Services	50
Rise Preparatory Charter School, Inc.	Primary and Secondary Education	49
Regency Hospital Company, LLC	Hospitals	47
BVM Capacity Building Institute, Inc.	Associations and Organizations	46
KIPP Metro Atlanta Collaborative, Inc.	Primary and Secondary Education	45
Truist Bank	Banking	42
Fulton County School System	Primary and Secondary Education	39
Marshalls	Department Stores	38
Four Points Atlanta Airport	Hotels and Accommodation	35
Hampton Inn	Hotels and Accommodation	30
East Point Community Based Outpatient Clinic	Administration of Public Programs	29
Atlanta South Dialysis	Outpatient Care	28
Natures Table Bistro	Restaurant and Bars	27
Atlanta Medical Center	Physicians and Health Practitioners	26
East Point Housing Authority	Administration of Public Programs	26
Terry Learning Center Foundation, Inc.	Miscellaneous Educational Services	25
Global Freight Haulers, Inc.	Trucking	25
Home 2 Suites by Hilton	Hotels and Accommodation	25
AETC, Inc.	Employment Services	25

Source: D&B Hoovers (March 2025)

## Principal Taxpayers

Principal Taxpayers – 2023			
Name	Taxable Assessed Value	Tax Bill	Percent of Taxable Assessed Value
Duke Realty Limited Partnership	\$35,826,200	\$475,467	1.33%
Bel Redwine LLC	\$27,344,080	\$355,473	1.30%
RCG PSC Camp Creek Owner LLC	\$20,023,280	\$300,388	1.50%
Duke Realty Limited Partnership	\$23,054,000	\$299,702	1.30%
Sterling Elevation 3505 LLC	\$21,200,000	\$283,760	1.34%
Parkside Camp Creek Property	\$16,629,760	\$228,697	1.38%
Duke Realty Limited Partnership	\$13,347,160	\$225,782	1.69%
Dicks Sporting Goods, Inc.	\$15,441,832	\$200,744	1.30%
TCD 245 Sunbelt Property LLC	\$11,509,800	\$177,610	1.54%
Duke Realty Land LLC	\$12,884,160	\$167,604	1.30%

Source: City of East Point

Principal Taxpayers – 2024			
Name	Taxable Assessed Value	Tax Bill	Percent of Taxable Assessed Value
Duke Realty Limited Partnership	\$33,878,000	\$450,140	1.33%
RCG PSC Camp Creek Owner	\$23,870,240	\$350,399	1.47%
Bel Redwine LLC	\$24,161,920	\$314,105	1.30%
TCD 245 Sunbelt Property H	\$19,858,120	\$286,138	1.44%
Sterling Elevation 3505 LLC	\$21,200,000	\$283,760	1.34%
Parkside Camp Creek Parkway Property	\$16,629,760	\$228,697	1.38%
Duke Realty Limited Partnership	\$13,347,160	\$225,782	1.69%
Duke Realty Limited Partnership	\$15,573,480	\$202,455	1.30%
Owens-Brockway Glass Container	\$10,635,840	\$200,095	1.88%
Dicks Sporting Goods, Inc.	\$13,879,576	\$180,434	1.30%

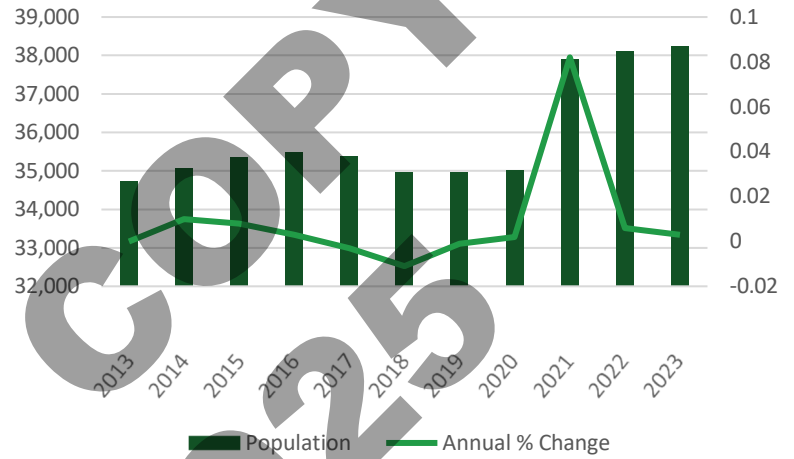
Source: City of East Point

## Population

### Population

Year	Population	% Change
2013	34,737	-
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	35,031	0.2%
2021	37,895	8.2%
2022	38,113	0.6%
2023	38,233	0.3%

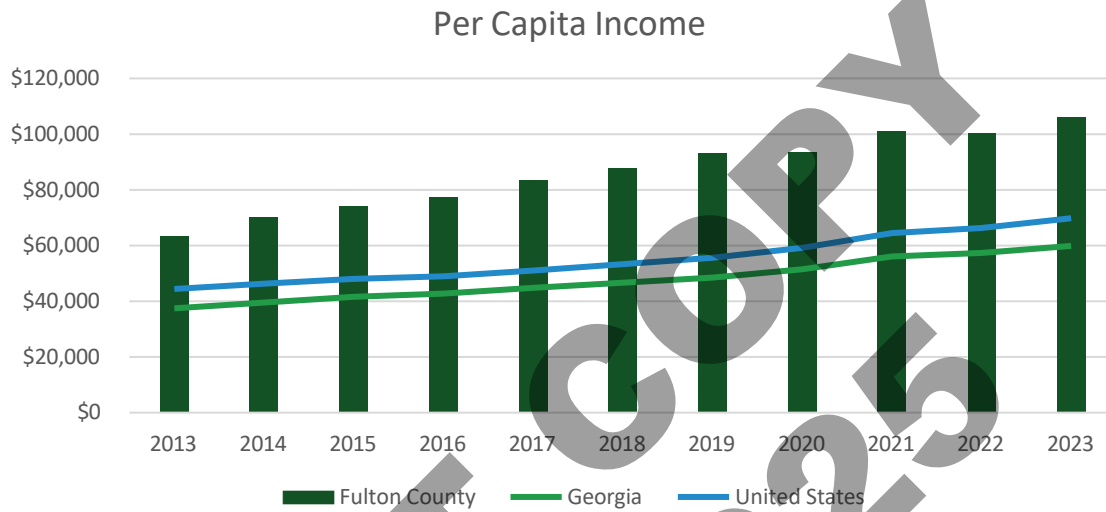
### Population Growth



5 Year Percent Change: +9.4%  
10 Year Percent Change: +9.0%

Source: U.S. Census Bureau

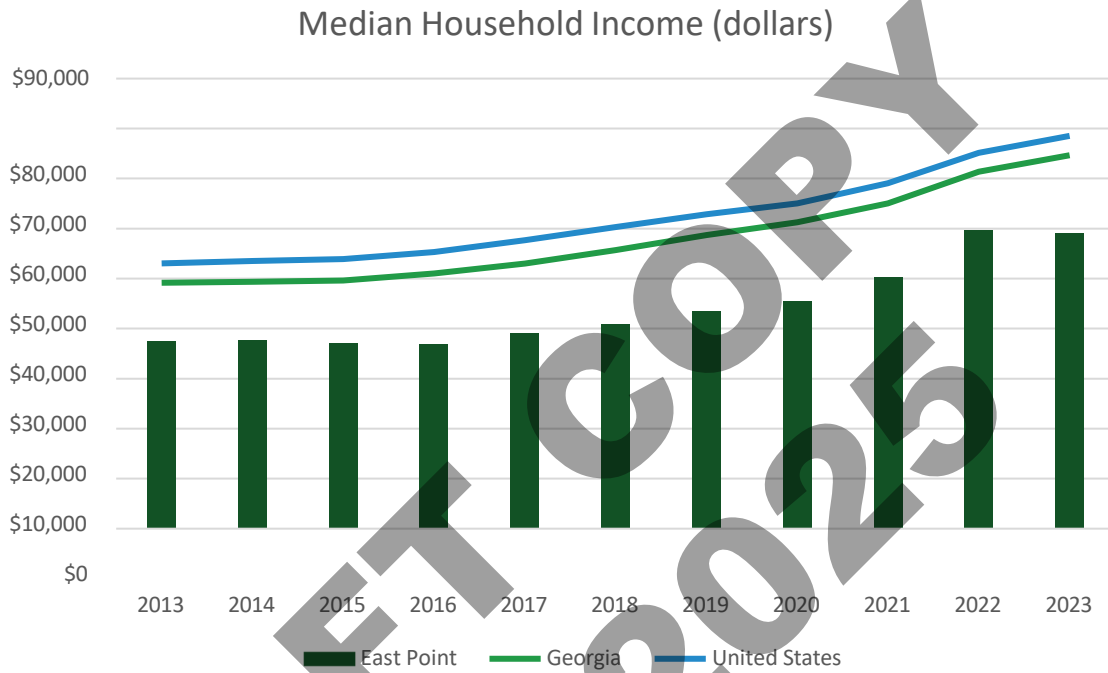
## Per Capita Income



Year	Fulton County Per Capita Income	Annual Growth	Georgia Per Capita Income	Annual Growth	U.S. Per Capita Income	Annual Growth	County as a % of Georgia	County as a % of U.S.
2013	\$63,356	-	\$37,484	-	\$44,402	-	169.0%	142.7%
2014	\$70,293	10.9%	\$39,550	5.5%	\$46,289	4.2%	177.7%	151.9%
2015	\$74,011	5.3%	\$41,527	5.0%	\$48,062	3.8%	178.2%	154.0%
2016	\$77,381	4.6%	\$42,742	2.9%	\$48,974	1.9%	181.0%	158.0%
2017	\$83,409	7.8%	\$44,836	4.9%	\$51,006	4.1%	186.0%	163.5%
2018	\$87,640	5.1%	\$46,624	4.0%	\$53,311	4.5%	188.0%	164.4%
2019	\$93,334	6.5%	\$48,529	4.1%	\$55,567	4.2%	192.3%	168.0%
2020	\$93,399	0.1%	\$51,463	6.0%	\$59,123	6.4%	181.5%	158.0%
2021	\$100,995	8.1%	\$56,088	9.0%	\$64,460	9.0%	180.1%	156.7%
2022	\$100,577	-0.4%	\$57,290	2.1%	\$66,244	2.8%	175.6%	151.8%
2023	\$106,131	5.5%	\$59,882	4.5%	\$69,810	5.4%	177.2%	152.0%

Source: U.S. Bureau of Economic Analysis

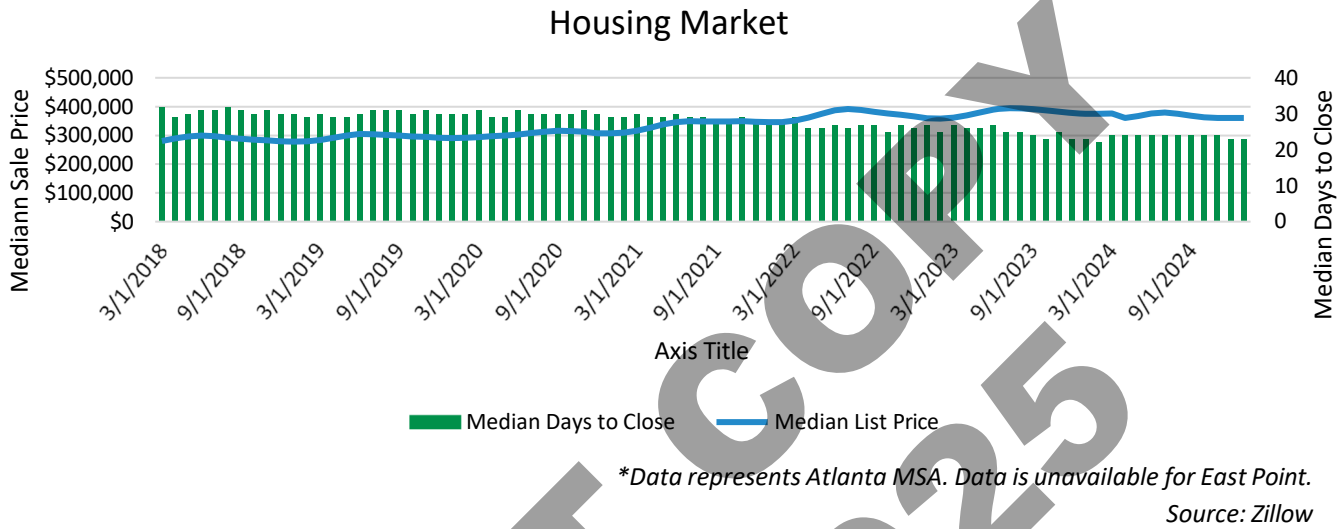
## Median Household Income



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.
2013	\$37,490	-	\$49,179	-	\$53,046	-	76.2%	70.7%
2014	\$37,646	0.4%	\$49,342	0.3%	\$53,482	0.8%	76.3%	70.4%
2015	\$37,049	-1.6%	\$49,620	0.6%	\$53,889	0.8%	74.7%	68.8%
2016	\$36,863	-0.5%	\$51,037	2.9%	\$55,322	2.7%	72.2%	66.6%
2017	\$39,131	6.2%	\$52,977	3.8%	\$57,652	4.2%	73.9%	67.9%
2018	\$40,882	4.5%	\$55,679	5.1%	\$60,293	4.6%	73.4%	67.8%
2019	\$43,453	6.3%	\$58,700	5.4%	\$62,843	4.2%	74.0%	69.1%
2020	\$45,411	4.5%	\$61,224	4.3%	\$64,994	3.4%	74.2%	69.9%
2021	\$50,371	10.9%	\$65,030	6.2%	\$69,021	6.2%	77.5%	73.0%
2022	\$59,602	18.3%	\$71,355	9.7%	\$75,149	8.9%	83.5%	79.3%
2023	\$58,983	-1.0%	\$74,664	4.6%	\$78,538	4.5%	79.0%	75.1%

Source: U.S. Census Bureau

## Housing Market



Despite the median number of days to close not changing over the past year, the median sale price has decreased 3.8% since January 2024.



List Price: \$455,500



List price: \$135,000

Source: Zillow



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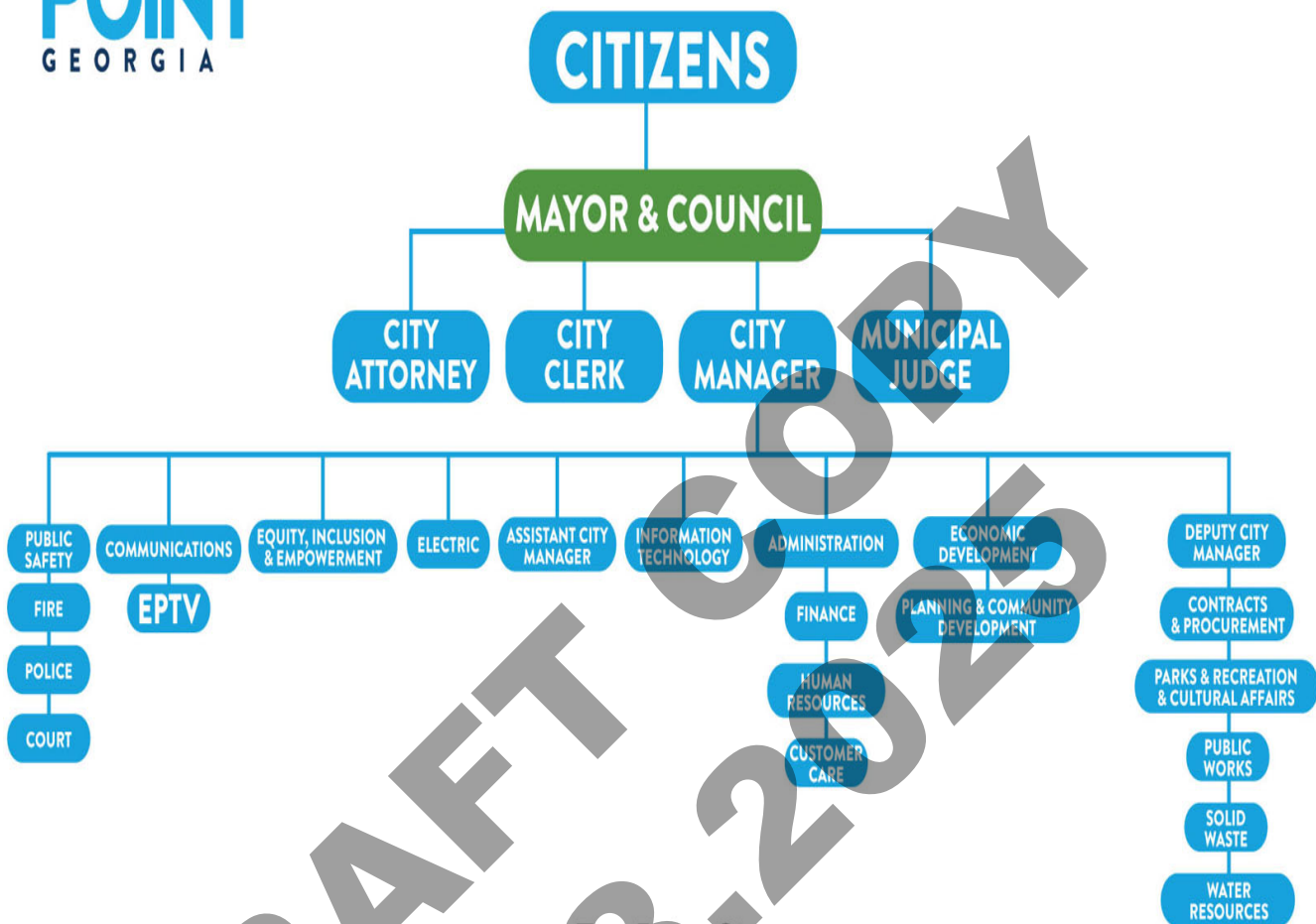
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# CITY OF EAST POINT, GEORGIA

## ORGANIZATIONAL CHART



[www.EastPointCity.org](http://www.EastPointCity.org)

## GENERAL BUDGET AND FINANCIAL POLICIES

*These policies, once approved by the 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 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 the 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 under 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 criteria. The city reports a 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 emergencies, 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 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 a 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 the 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 City Hall 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.

Before 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 before 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 with 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 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 the 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. The 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 every month.

- **Control and Accountability**

Each Department Head is responsible for ensuring that his/her department's expenditure does not exceed budgeted funds. Departments cannot exceed the 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 the approval of the City Manager. Budget transfers of over \$5,000 for operating expenses for Capital Improvements must be approved by the City Council before any spending or contract purchases.

**ACCOUNTING AND FINANCIAL REPORTING POLICY**

The City will maintain its accounting records under state and federal laws and regulations and in a way to facilitate an efficient audit process. The City will report on its financial condition and results of operations following 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 by 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 following 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 on time.

The City will attempt to minimize the number of funds. Funds will be categorized according to 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 source of revenue by analyzing previous years' collections to obtain an average annual rate of change to project the next year's revenues.
- 6) The city will monitor its revenue collections every month 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 serious, 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 a preliminary check of funds availability on a line-item basis.
- 2) The City of East Point's purchasing system assures budget availability before the issuance of purchase orders. Budgetary expenditure printouts are available on the financial system anytime a department director needs to review.
- 3) Encumbrances are established based on 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 to another within the same department without the necessity of adopting 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 an amendment to the budget.

## **FUND ACCOUNTING**

The accounts of the City are organized and operated based on 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.

**Urban Redevelopment Fund**

The purpose of this fund is to implement the East Point urban redevelopment program in the designated urban redevelopment district.

**Auditorium Redevelopment Fund**

The purpose of this fund is to fund the renovation cost of the City auditorium.

**The City has the following Proprietary Funds:****Water & Sewer Enterprise Fund**

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

**Electric Enterprise Fund**

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

**Solid Waste Enterprise Fund**

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

**Storm Water Management Enterprise Fund**

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

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

### Fiduciary Funds

Fiduciary fund reporting 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 (assets = liabilities) and does not involve measurement of results of operations.

Departments	GOVERNMENTAL FUNDS						ENTERPRISE FUNDS			
	GENERAL FUND	CAPITAL IMPROVEMENT FUND	CONDEMNED FUNDS	E-911 FUNDS	GRANTS	HOTEL / MOTEL FUND	WATER / SEWER FUNDS	ELECTRIC FUND	STORM WATER FUND	SOLID WASTE FUND
CITY COUNCIL	EAST POINT	EAST POINT								
CITY CLERK	EAST POINT	EAST POINT								
MAYOR	EAST POINT	EAST POINT								
CITY MANAGER	EAST POINT	EAST POINT								
LEGAL	EAST POINT	EAST POINT								
PLANNING & COMMUNITY DEVELOPMENT	EAST POINT	EAST POINT								
E-911 COMMUNICATIONS	EAST POINT	EAST POINT		EAST POINT						
HUMAN RESOURCES	EAST POINT	EAST POINT								
ADMIN ALLOCATION	EAST POINT	EAST POINT				EAST POINT	EAST POINT	EAST POINT	EAST POINT	EAST POINT
BUILDING & GROUNDS	EAST POINT	EAST POINT								
MUNICIPAL COURT	EAST POINT	EAST POINT								
POLICE	EAST POINT	EAST POINT	EAST POINT	EAST POINT	EAST POINT					
JAIL DIVISION	EAST POINT	EAST POINT	EAST POINT							
FIRE ADMINISTRATION	EAST POINT	EAST POINT			EAST POINT					
PUBLIC WORKS ADMIN	EAST POINT	EAST POINT			EAST POINT					
PARKS & RECREATION	EAST POINT	EAST POINT			EAST POINT					
ECONOMIC DEVELOPMENT	EAST POINT	EAST POINT			EAST POINT	EAST POINT				
WATER TREATMENT							EAST POINT			
WATER LINE MAINTENANCE							EAST POINT			
ELECTRIC SYSTEM								EAST POINT		
STORM WATER CONTROL									EAST POINT	
GARBAGE / SANITATION										EAST POINT

## **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, except for principal and interest on general long-term debt, which is recognized when due, and the purchase of Capital Assets, whose costs are fully recognized at the time of purchase and not amortized over the life of the asset.

Unlike the ***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 2023 assumes 13.00 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 and the public, the budget is prepared by the Finance Department. The City Manager presents the budget for adoption to the Mayor & City Council.

The document begins with a transmittal letter from the City Manager. This letter summarizes the contents of the budget and explains 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, including both financial information and operational/policy information from a variety of perspectives and degrees 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 detailed information as to what purposes the City's resources will be utilized during the fiscal year. When reading this document 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 funds. 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 the millage rate?**

A: When the City adopts its annual budget, it determines the tax rate that must be applied on property to generate the necessary revenue in addition to all other available sources. The adopted tax rate for the City of East Point for the 2024 tax year is 13.00 mills, or \$13.00 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-term and long-term 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 revenue by charging customers for the services that it provides. It receives no tax funds.

**Q: What is the 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 that 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 for the City Charter. The budget is prepared for each fiscal year, beginning July 1 and ending June 30<sup>th</sup>. The charter requires the submission of a capital budget to the Mayor and Council by the third meeting of January and an operational budget by the third meeting of April.

For the fiscal year 2026, the City of East Point began the budget process with updates to its capital budget, long-term infrastructural projects, and proposals for new projects in the new budget year. The Capital Improvement Budget was presented to the Mayor and Council on **January 27, 2025**. The city then began preparing the operational budget, including revenue and expenditure projections. In forecasting revenues and expenditures, the city first reviewed its mission statement, strategy plan, 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**

Before 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 were trained in the steps to complete the budget process and advised of fiscal year changes, highlighted critical deadlines, and reviewed issues likely to impact the City. Each department then prepared its 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 requests are reviewed and approved by the City Manager, a proposed budget is submitted to the Mayor & Council. Before 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 the operational budget.

### **Budget Adoption**

The City Charter requires two readings of the budget before 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 ordinance. Occasions requiring an amendment to the budget include, but are not limited to:

- Acceptance of additional grant awards.
- 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 items or department changes that have no impact on the total of the allocated budget only require 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 that 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 must review previous capital improvement plans, make necessary changes, and request to allow the city to develop a 5-year comprehensive CIP Program. In addition, Directors must then submit requests for additional personnel, purchased goods, and services, which will allow the finance department to develop each departmental budget request and budget document.

**Finance Director:** The Finance Director is primarily responsible for providing directions 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 helps provide directions to 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 the City Council. Once the budget is approved, the budget book is prepared and submitted to the GFOA for consideration of the Distinguished Budget Award.

### Budget Calendar

Activity	Time Frame	Lead/Responsibility
<b>Capital Budget Forms Circulated</b>	October 1 <sup>st</sup>	City Manager's Office and Budget Manager
<b>Submission of CIP for Management Review</b>	October 22 <sup>nd</sup>	Senior Management Analyst and Budget Manager
<b>Management Review of CIP Request</b>	October 23 <sup>rd</sup>	City Manager's Office, Finance Director, Budget Manager
<b>Finalize all changes to the CIP Budget</b>	October 30 <sup>th</sup>	City Manager's Office, Finance Director, Budget Manager
<b>Transmission of CIP Budget to Mayor &amp; Council (per City Charter: 5-104)</b>	January 26 <sup>th</sup> (MLK Holiday - Jan 19 <sup>th</sup> )	City Manager/ Finance
<b>Distribution of Personnel Forms</b>	December/January	Human Resources Director
<b>Load BS&amp;A Access to Departments</b>	January 12 <sup>th</sup>	Budget Manager
<b>Budget Training</b>	January 12 <sup>th</sup>	Budget Manager
<b>FY2026 Budget Entry</b>	January 12 <sup>th</sup> – January 16 <sup>th</sup>	Department Heads/Admin
<b>Meet with Department Heads for Personnel Review</b>	January 19 <sup>th</sup> – January 28 <sup>th</sup>	Human Resources Director
<b>Meet with Department Heads for IT budget Review</b>	January 19 <sup>th</sup> – January 28 <sup>th</sup>	City Manager's Office and Budget Manager
<b>FY 2027 Benefit Projections and Pension Contributions</b>	January 19 <sup>th</sup> – January 28 <sup>th</sup>	Human Resources/ Finance
<b>Meet with Department Directors for Budget Review</b>	January 19 <sup>th</sup> – January 28 <sup>th</sup>	Information Technology Director

## Budget Process

<b>Upload of Personnel Roster and Benefit Cost to the Budget Module</b>	February	Human Resources and Copies to be provided to the Finance Director
<b>Submission of General Fund, Enterprise Fund, Grants &amp; Capital Department requests to the Finance Director</b>	March 17 <sup>th</sup> -March 21 <sup>st</sup>	Budget Manager
<b>Management Review of Revised Department Request</b>	March 17 <sup>th</sup> -March 21 <sup>st</sup>	City Manager, Finance, and Departmental Directors
<b>Special Revenue funds and Cost Allocation and management changes to the Budget</b>	March 6 <sup>th</sup> – March 13 <sup>th</sup>	Finance Director, Deputy Finance Director, Grants Manager, Budget Manager
<b>Circulation of Proposed Budget to Management for final approval</b>	March 16 <sup>th</sup> – March 20 <sup>th</sup>	Budget Manager
<b>Printing and Compilation of Mayor and Council Budget Book</b>	March 23 <sup>rd</sup>	Budget Manager
<b>Submission of FY2026 Budget to Mayor &amp; Council</b>	April 21 <sup>st</sup>	Budget Manager
<b>Activity</b>	<b>Time Frame</b>	<b>Lead/Responsibility</b>
<b>Review of Recommended Budget: Mayor &amp; Council, Budget &amp; Finance Committee</b>	April 22 <sup>nd</sup> - May 30 <sup>th</sup>	Mayor and Council
<b>Budget Advertisement in S. Fulton</b>	April 28 <sup>th</sup>	Budget Manager
<b>Budget Advertisement in South Fulton</b>	May 7 <sup>th</sup>	Budget Manager
<b>1<sup>st</sup> Reading of Proposed Budget &amp; Public Hearing</b>	May 19 <sup>th</sup>	Mayor & Council
<b>2<sup>nd</sup> Reading of Budget</b>	June 2 <sup>nd</sup>	Mayor & Council
<b>Final Adoption of FY2025 Budget (per sec 5-101 of City Charter)</b>	June 2 <sup>nd</sup>	Mayor & Council
<b>Upload the Adopted Budget to the City's website</b>	June 17 <sup>th</sup>	Budget Manager Information Technology Department

<b>TAX PROCESS</b>		
<b>Receipt of Property Tax Digest</b>	June	Fulton County
<b>Activity</b>	<b>Time Frame</b>	<b>Lead/Responsibility</b>
<b>Millage Hearing Ads in the Newspaper</b>	July	Tax Coordinator
<b>Millage Rate 1<sup>st</sup> Reading &amp; Public Hearing</b>	July	Mayor & City Council
<b>Millage Rate Hearing Ads in the Newspaper</b>	July	Tax Coordinator
<b>Millage Rate 2<sup>nd</sup> Reading &amp; Adoption</b>	August	Mayor & City Council

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## FISCAL YEAR 2026 BUDGET

The FY 2026 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 the major revenue sources as well as expenditure by type for the budget year.

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

SUMMARY OF ALL FUNDS	GOVERNMENT	Business Type Funds			
FY 2026	TYPE FUNDS	Electric	Water & Sewer	Solid Waste	Storm Water
Revenues	Amount in \$	Amount in \$	Amount in \$	Amount in \$	Amount in \$
Taxation	46,915,770				
Licenses & Permits	4,624,100				
Intergovernmental	0				
Charge for Service	1,270,159	47,939,756	37,032,620	6,533,641	3,636,083
Investment Income	70,000				
Miscellaneous Income	1,429,069				
Other Financing Sources	15,096,817				
Fines & Forfeitures	1,100,000				
<b>Total Revenues</b>	<b>70,505,915</b>	<b>47,939,756</b>	<b>37,032,620</b>	<b>6,533,641</b>	<b>3,636,083</b>
<b>Expenditure</b>					
Personnel Services	47,220,526	3,418,689	4,890,111	2,323,109	464,557
Purchased/Contracted Service	12,519,901	1,612,500	6,085,424	1,631,900	421,611
Supplies	3,174,841	31,731,304	843,258	127,800	13,000
Capital	55,400.00	4,270,000	14,995,184	230,000	2,395,000
<b>Indirect Cost</b>	1,270,000	3,590,814	3,920,426	303,972	341,915
Debt Service	1,814,500	-	3,369,386	267,293.00	-
Other Cost	911,250	3,316,449	2,928,831	-	-
<b>Transfer In / Out</b>	3,539,497			1,649,567	-
<b>Total Expenditures</b>	<b>70,505,915</b>	<b>47,939,756</b>	<b>37,032,620</b>	<b>6,533,641</b>	<b>3,636,083</b>
<b>Excess</b>	-	-	-	-	-
Balance Beginning 6/30/2025	49,460,619	19,388,867	4,308,022	(956,967)	8,719,320
Transfer from Fund balance	-				
Change in Fund Balance 6/30/2025*	-	-	-	-	-
Projected Fund Balance 6/30/2026	49,460,619	17,087,655	4,308,022	(956,967)	7,524,190
<b>Projected Ending Fund Balance</b>	<b>49,460,619</b>	<b>19,388,867</b>	<b>4,308,022</b>	<b>(956,967)</b>	<b>8,719,320</b>

The current year budget is prepared based 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	FY24 Actuals	FY25 Projected	FY 25 Amended	FY 26 Proposed
<b>Revenues:</b>				
Taxation	\$ 43,221,939	\$ 37,881,389	\$ 48,085,026	\$ 46,915,770
Licenses and Permits	5,373,525	3,522,946	3,818,100	4,624,100
Intergovernmental Revenue	78,629	-	30,000	-
Charge for Services	1,232,517	716,388	1,293,051	1,270,159
Fines & Forfeitures	994,313	732,714	998,200	1,100,000
Investment Income	126,007	63,296	40,000	70,000
Miscellaneous Revenue	2,633,924	1,578,190	1,948,369	1,429,069
Other Financing Sources	12,170,562	7,507,436	16,646,935	15,096,817
<b>Total Revenues</b>	<b>\$ 65,831,416</b>	<b>\$ 52,002,359</b>	<b>\$ 72,859,681</b>	<b>\$ 70,505,915</b>
<b>Expenditures:</b>				
Personnel Services	35,727,459	28,172,318	47,881,899	47,220,526
Purchased/Contracted Services	10,366,001	6,974,273	13,194,470	12,519,901
Supplies	2,101,164	1,549,625	2,930,920	3,174,841
Capital	269,211	2,152	244,058	55,400
Indirect Costs	1,330,875	967,910	1,297,234	1,270,000
Other Costs	333,323	661,295	1,007,807	1,814,500
Debt Service	95,285	707,647	707,647	911,250
Other Financing Uses	8,614,589	4,022,643	5,595,646	3,539,497
<b>Total Expenditures</b>	<b>\$ 58,837,907</b>	<b>\$ 43,057,863</b>	<b>\$ 72,859,681</b>	<b>\$ 70,505,915</b>

Expenditures By Department	FY24 Actuals	FY25 Projected	FY 25 Amended	FY 26 Proposed
City Council/City Clerk	\$ 2,044,381	\$ 1,552,486	\$ 2,706,993	\$ 2,343,923
Executive*	4,191,325	3,679,990	6,612,457	6,607,841
Administration**	18,721,889	10,753,967	16,588,892	14,723,890
Judicial	1,108,965	726,752	1,864,339	1,474,422
Police	16,512,926	14,076,355	23,359,649	22,322,115
Fire	9,922,344	7,142,384	12,737,842	13,456,534
Public Works	2,277,460	1,824,298	2,556,073	2,945,559
Parks & Recreation	1,908,857	1,694,860	3,125,794	3,470,808
Planning & Community Development	1,341,071	1,108,360	2,163,305	1,989,903
Economic Development	808,689	498,411	1,144,337	1,158,920
<b>Total</b>	<b>\$ 58,837,907</b>	<b>\$ 43,057,863</b>	<b>\$ 72,859,681</b>	<b>\$ 70,493,915</b>

**Notes:**

\* Executive - includes Mayor, City Manager, Communications, Equity and Inclusion & Legal

\*\* Administration - includes Finance, Accounting, Purchasing, Tax, HR, Facilities & Operations, Building & Grounds and the transfer to Capital Projects Fund.

E-911 Fund	FY24 Actuals	FY25 Projected	FY 25 Amended	FY 26 Proposed
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**Revenues:**

Charges for Services	\$ 756,798	\$ 494,023	\$ 913,211	\$ 750,000
Investment Income	\$ 3,800	\$ 27,350		\$ 29,200
Other Financing Sources	857,160	855,288	855,288	1,000,911
<b>Total Revenues</b>	<b>\$ 1,617,758</b>	<b>\$ 1,376,661</b>	<b>\$ 1,768,499</b>	<b>\$ 1,780,111</b>

**Expenditures:**

Personnel Services	\$ 960,860	\$ 574,911	\$ 1,243,586	\$ 1,193,360
Purchased/Contracted Services	343,896	271,207	386,214	465,051
Supplies	16,721	8,966	24,500	20,523
Capital	-	9,100	10,000	7,000
Indirect Cost from Internal Funds	65,246	47,452	104,199	94,177
<b>Total Expenditures</b>	<b>\$ 1,386,723</b>	<b>\$ 911,636</b>	<b>\$ 1,768,499</b>	<b>\$ 1,780,111</b>

Expenditures By Department	FY24 Actuals	FY25 Projected	FY 25 Amended	FY 26 Proposed
Operations	\$ 1,321,477	\$ 855,084	\$ 1,654,300	\$ 1,678,934
Allocations	65,246	47,452	104,199	94,177
Capital	-	9,100	10,000	7,000
<b>Total</b>	<b>\$ 1,386,723</b>	<b>\$ 911,636</b>	<b>\$ 1,768,499</b>	<b>\$ 1,780,111</b>



Water & Sewer Fund	FY24 Actuals	FY25 Projected	FY 25 Amended	FY 26 Proposed
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**Revenues:**

Charges for Services -Water	\$ 13,333,938	\$ 8,974,832	\$ 13,563,702	\$ 13,507,800
Charges for Services -Sewer	8,122,218	5,437,228	8,375,249	8,079,700
Intergovernmental Revenue	5,981,547	4,332,438	5,800,000	6,500,000
Other Financing Sources	3,418,590	-	7,190,662	\$ 8,726,120
Miscellaneous Revenues	1,919,261	148,169	277,881	\$ 219,000
<b>Total Revenues</b>	<b>\$ 32,775,554</b>	<b>\$ 18,892,667</b>	<b>\$ 35,207,494</b>	<b>\$ 37,032,620</b>

**Expenses:**

Personnel Services	\$ 3,940,032	\$ 3,206,696	\$ 4,750,591	\$ 4,890,111
Purchased/Contracted Services	6,965,446	3,561,854	4,218,474	\$ 6,085,424
Supplies	822,059	658,251	963,258	\$ 843,258
Capital Outlays	13,421,032	3,725,310	15,199,678	\$ 14,995,184
Indirect Cost Allocation	4,014,906	2,919,932	3,778,526	\$ 3,920,426
Other Cost	2,361,826	1,719,684	3,369,386	\$ 3,369,386
Debt Service	1,237,331	1,154,216	2,927,581	\$ 2,928,831
Depreciation	4,787,747	3,035,577	-	\$ -
<b>Total Expenses</b>	<b>\$ 37,550,379</b>	<b>\$ 19,981,520</b>	<b>\$ 35,207,494</b>	<b>\$ 37,032,620</b>

Expenses by Department	FY24 Actuals	FY25 Projected	FY 25 Amended	FY 26 Proposed
Administration	\$ 895,240	\$ 674,880	\$ 986,959	\$ 2,954,047
Sewer Line Maintenance	12,653,994	6,088,174	8,614,747	11,279,236
Water Treatment Plant	11,880,839	6,499,383	11,486,495	8,450,292
Water Line Maintenance	5,653,383	1,915,166	4,231,182	5,183,113
Meter Repair	1,530,249	1,082,977	1,854,202	2,085,329
Technical	462,546	214,602	741,552	642,386
Debt Service	1,237,331	1,152,581	2,927,581	2,928,831
Allocations/Other Costs	3,236,797	2,353,757	4,364,776	3,509,386
<b>Total</b>	<b>\$ 37,550,379</b>	<b>\$ 19,981,520</b>	<b>\$ 35,207,494</b>	<b>\$ 37,032,620</b>

Electric Fund	FY24 Actuals	FY25 Projected	FY 25 Amended	FY 26 Proposed
<b>Revenues:</b>				
Electric System	\$ 42,623,567	\$ 30,654,576	\$ 43,559,211	\$ 43,999,433
Electric Distribution	4,155,708	3,120,679	4,155,154	4,236,500
Miscellaneous Revenue	176,263	2,563,399	2,763,715	2,600,000
Other Financing Sources				5,482,897
<b>Total Revenues</b>	<b>\$ 46,955,538</b>	<b>\$ 36,338,654</b>	<b>\$ 50,478,080</b>	<b>\$ 56,318,830</b>
<b>Expenses:</b>				
Personnel Services	\$ 3,578,278	\$ 2,844,126	\$ 3,392,261	\$ 4,383,681
Purchased/Contracted Services	1,368,778	1,452,403	2,218,928	2,013,000
Supplies	822,996	575,602	933,000	884,000
Capital	5,601,774	2,149,825	6,228,324	10,410,000
Wholesale Electric	31,526,381	21,213,003	30,798,304	30,800,000
Cost Allocation	3,817,315	2,776,227	3,140,908	4,096,314
Debt Service	-	-	-	-
Depreciation	1,537,900	795,272		
Other Costs	3,242,695	2,230,984	3,766,355	3,731,835
<b>Total Expenses</b>	<b>\$ 51,496,117</b>	<b>\$ 34,037,442</b>	<b>\$ 50,478,080</b>	<b>\$ 56,318,830</b>

Expenses by Department	FY24 Actuals	FY25 Projected	FY 25 Amended	FY 26 Proposed
Administration	\$ 451,515	\$ 297,790	\$ 450,279	\$ 521,000
Distribution	16,509,872	10,322,012	15,947,662	20,979,615
Meter Reading		16,747		736,380
Wholesale Power	31,526,381	21,213,003	30,798,304	30,800,000
Allocations/Other Costs	3,008,349	2,187,890	3,281,835	3,281,835
<b>Total</b>	<b>\$ 51,496,117</b>	<b>\$ 34,037,442</b>	<b>\$ 50,478,080</b>	<b>\$ 56,318,830</b>

Storm Water Fund	FY24 Actuals	FY25 Projected	FY 25 Amended	FY 26 Proposed
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**Revenues:**

Charges for Services	\$ 2,519,880	\$ 2,430,359	\$ 2,500,000	\$ 2,500,000
Other Financing Sources			\$ 1,136,083	1,219,537
Miscellaneous Revenue	2,089			-
<b>Total Revenues</b>	<b>\$ 2,521,969</b>	<b>\$ 2,430,359</b>	<b>\$ 3,636,083</b>	<b>\$ 3,719,537</b>

**Expenses:**

Personnel Services	\$ 465,336	\$ 394,340	\$ 469,756	\$ 540,416
Purchased/Contracted Services	312,383	61,282	416,412	379,760
Supplies	11,424	8,009	13,000	13,000
Capital	2,911,457	357,666	2,395,000	2,395,000
Cost Allocation	209,250	152,181	113,937	163,383
Debt Service	-	-	-	-
Depreciation	260,985	177,679	-	-
Other Costs	10,509	84,072	227,978	227,978
<b>Total Expenses</b>	<b>\$ 4,181,344</b>	<b>\$ 1,235,229</b>	<b>\$ 3,636,083</b>	<b>\$ 3,719,537</b>

Expenses By Department	FY24 Actuals	FY25 Projected	FY 25 Amended	FY 26 Proposed
Operations	\$ 1,060,637	\$ 725,382	\$ 1,127,146	\$ 1,161,154
Allocations	\$ 209,250	\$ 152,181	\$ 113,937	\$ 163,383
Capital	\$ 2,911,457	\$ 357,666	\$ 2,395,000	\$ 2,395,000
Debt Service	\$ -	\$ -	\$ -	-
<b>Total</b>	<b>4,181,344</b>	<b>1,235,229</b>	<b>3,636,083</b>	<b>3,719,537</b>

<b>Solid Waste Fund</b>	<b>FY24 Actuals</b>	<b>FY25 Projected</b>	<b>FY 25 Amended</b>	<b>FY 26 Proposed</b>
<b>Revenues:</b>				
Charges for Services	\$ 4,289,915	\$ 2,840,989	\$ 4,445,909	\$ 4,151,100
Miscellaneous Revenue	619,190	694,623	586,374	833,000
Other Financing Sources	\$ 848,580	1,501,358	1,501,358	295,411
<b>Total Revenues</b>	<b>\$ 5,757,685</b>	<b>\$ 5,036,970</b>	<b>\$ 6,533,641</b>	<b>\$ 5,279,511</b>
<b>Expenses:</b>				
Personnel Services	\$ 2,083,781	\$ 1,733,696	\$ 2,377,653	\$ 2,427,552
Purchased/Contracted Services	1,589,329	794,179	1,152,928	1,649,900
Supplies	101,751	100,383	128,800	127,800
Capital	231,222	271	232,000	379,325
Cost Allocation	335,776	244,199	303,972	307,618
Debt Service	235,015	116,669	267,293	387,316
Depreciation	683,353	349,667		
Other Costs	1,898,412	1,380,663	2,070,995	-
<b>Total Expenses</b>	<b>\$ 7,158,639</b>	<b>\$ 4,719,727</b>	<b>\$ 6,533,641</b>	<b>\$ 5,279,511</b>

<b>Expenses by Department</b>	<b>FY24 Actuals</b>	<b>FY25 Projected</b>	<b>FY 25 Amended</b>	<b>FY 26 Proposed</b>
Operations	\$ 6,587,848	\$ 4,358,859	\$ 5,962,376	\$ 4,584,577
Allocations	\$ 335,776	\$ 244,199	\$ 303,972	\$ 307,618
Debt Service	\$ 235,015	\$ 116,669	\$ 267,293	\$ 387,316
<b>Total</b>	<b>7,158,639</b>	<b>4,719,727</b>	<b>6,533,641</b>	<b>5,279,511</b>

These schedules provide changes in all fund balances for the last audited fiscal period, the prior budget period, and the amended 2024 budget period.

General Fund	FY24 Actuals	FY 25 Projected	FY 25 Amended	FY 26 Proposed
Revenues	\$ 65,831,416	\$ 52,002,359	\$ 72,859,681	\$ 70,505,915
Fund Balance Transfer	\$ -	\$ -	\$ -	\$ -
Expenditures	58,837,907	43,057,863	72,859,681	70,505,915
Difference	\$ 6,993,509	\$ 8,944,496	\$ -	\$ -
Beginning Fund Balance	\$ 33,522,614	\$ 40,516,123	\$ 49,460,619	\$ 49,460,619
Fund Balance Transfer			\$ -	\$ -
<b>Projected Fund Balance</b>	<b>\$ 40,516,123</b>	<b>\$ 49,460,619</b>	<b>\$ 49,460,619</b>	<b>\$ 49,460,619</b>

Condemned Fund	FY24 Actuals	FY 25 Projected	FY 25 Amended	FY 26 Proposed
Revenues	\$ 329,486	\$ 21,713	\$ 355,900	\$ 255,000
Expenditures	\$ 233,256	\$ 129,604	\$ 255,900	\$ 255,000
Difference	\$ 96,230	\$ (107,891)	\$ 100,000	\$ -
Beginning Fund Balance	\$ 1,063,227	\$ 1,159,457	\$ 1,051,566	\$ 1,151,566
<b>Projected Fund Balance</b>	<b>\$ 1,159,457</b>	<b>\$ 1,051,566</b>	<b>\$ 1,151,566</b>	<b>\$ 1,151,566</b>

E- 911 Fund	FY24 Actuals	FY 25 Projected	FY 25 Amended	FY 26 Proposed
Revenues	\$ 1,617,764	\$ 1,376,661	\$ 1,768,499	\$ 1,780,111
Expenditures	1,386,723	911,636	1,768,499	1,780,111
Difference	231,041	465,025	-	-
Beginning Fund Balance	3,948,826	4,179,867	4,179,866	4,644,891
<b>Projected Fund Balance</b>	<b>\$ 4,179,867</b>	<b>\$ 4,644,892</b>	<b>\$ 4,179,866</b>	<b>\$ 4,644,891</b>

Restricted Grant Funds	FY24 Actuals	FY 25 Projected	FY 25 Amended	FY 26 Proposed
Revenues	\$ 1,800,355	\$ 4,516,282	\$ 12,984,454	\$ 8,853,576
Expenditures	7,805,259	534,434	12,982,366	8,853,579
Difference	(6,004,904)	3,981,848	2,088	-
Beginning Fund Balance	3,152,654	(2,852,250)	(2,852,251)	1,129,597
<b>Projected Fund Balance</b>	<b>\$ (2,852,250)</b>	<b>\$ 1,129,598</b>	<b>\$ (2,850,163)</b>	<b>\$ 1,129,597</b>

Grant Funds	FY24 Actuals	FY 25 Projected	FY 25 Amended	FY 26 Proposed
Revenues	\$ 91,730	\$ 9,634	\$ 191,155	\$ 212,492
Expenditures	1,591,155	47,202	191,155	212,492
Difference	(1,499,425)	(37,568)	-	-
Beginning Fund Balance	175,992	(1,323,434)	(1,323,434)	(1,361,002)
<b>Projected Fund Balance</b>	<b>\$ (1,323,433)</b>	<b>\$ (1,361,002)</b>	<b>\$ (1,323,434)</b>	<b>\$ (1,361,002)</b>

Hotel/Motel Fund	FY24 Actuals	FY 25 Projected	FY 25 Amended	FY 26 Proposed
Revenues	\$ 5,224,555	\$ 3,186,418	\$ 5,608,000	\$ 5,608,000
Expenditures	5,903,167	2,880,293	5,608,000	5,608,000
Difference	(678,612)	306,125	-	-
Beginning Fund Balance	1,915,110	1,236,498	1,236,498	1,542,623
<b>Projected Fund Balance</b>	<b>\$ 1,236,498</b>	<b>\$ 1,542,623</b>	<b>\$ 1,236,498</b>	<b>\$ 1,542,623</b>

<b>TAD Corridors Fund</b>	<b>FY24 Actuals</b>	<b>FY 25 Projected</b>	<b>FY 25 Amended</b>	<b>FY 26 Proposed</b>
Revenues	\$ 1,473,276	\$ 1,590,193	\$ 1,430,000	\$ 1,540,000
Expenditures	373,498	8,125	1,430,000	1,540,000
Difference	1,099,778	1,582,068	-	-
Beginning Fund Balance	851,936	1,951,713	1,951,713	3,533,781
<b>Projected Fund Balance</b>	<b>\$ 1,951,714</b>	<b>\$ 3,533,781</b>	<b>\$ 1,951,713</b>	<b>\$ 3,533,781</b>

<b>TSPLOST</b>	<b>FY24 Actuals</b>	<b>FY 25 Projected</b>	<b>FY 25 Amended</b>	<b>FY 26 Proposed</b>
Revenues	\$ 7,679,754	\$ 5,188,834	\$ 14,339,740	\$ 13,200,000
Expenditures	5,279,587	2,998,952	14,339,740	13,200,000
Difference	2,400,167	2,189,882	-	-
Beginning Fund Balance	20,212,304	22,612,470	22,612,470	24,802,352
<b>Projected Fund Balance</b>	<b>\$ 22,612,471</b>	<b>\$ 24,802,352</b>	<b>\$ 22,612,470</b>	<b>\$ 24,802,352</b>

<b>50 Worst Properties</b>	<b>FY24 Actuals</b>	<b>FY 25 Projected</b>	<b>FY 25 Amended</b>	<b>FY 26 Proposed</b>
Revenues	\$ 737,114	\$ 409,391	\$ 461,585	\$ 372,000
Expenditures	416,315	214,736	461,585	372,000
Difference	320,799	194,655	-	-
Beginning Fund Balance	1,089,245	1,410,044	1,410,044	1,604,699
<b>Projected Fund Balance</b>	<b>\$ 1,410,044</b>	<b>\$ 1,604,699</b>	<b>\$ 1,410,044</b>	<b>\$ 1,604,699</b>

<b>Urban Redevelopment</b>	<b>FY24 Actuals</b>	<b>FY 25 Projected</b>	<b>FY 25 Amended</b>	<b>FY 26 Proposed</b>
Revenues	298,500	74,370	201,000	-
Expenditures	36,692	-	201,000	-
Difference	261,808	74,370	-	-
Beginning Fund Balance	105,678	367,486	367,486	441,856
<b>Projected Fund Balance</b>	<b>\$ 367,486</b>	<b>\$ 441,856</b>	<b>\$ 367,486</b>	<b>\$ 441,856</b>

<b>City Hall Fund</b>	<b>FY24 Actuals</b>	<b>FY 25 Projected</b>	<b>FY 25 Amended</b>	<b>FY 26 Proposed</b>
Revenues	\$ 784,646	\$ 69,148	\$ 846,925	\$ 933,175
Expenditures	657,726	845,426	846,925	933,175
Difference	126,920	(776,278)	-	-
Beginning Fund Balance	2,939,287	3,066,207	3,066,208	2,289,930
<b>Projected Fund Balance</b>	<b>\$ 3,066,207</b>	<b>\$ 2,289,929</b>	<b>\$ 3,066,208</b>	<b>\$ 2,289,930</b>

<b>City Auditorium Fund</b>	<b>FY24 Actuals</b>	<b>FY 25 Projected</b>	<b>FY 25 Amended</b>	<b>FY 26 Proposed</b>
Revenues	-	-	-	-
Expenditures	-	-	-	-
Difference	-	-	-	-
Beginning Fund Balance	-	-	-	-
<b>Projected Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>CAP Project Fund</b>	<b>FY24 Actuals</b>	<b>FY 25 Projected</b>	<b>FY 25 Amended</b>	<b>FY 26 Proposed</b>
Revenues	\$ 2,559,008	\$ 1,343,445	\$ 11,722,995	\$ 23,474,684
Expenditures	\$ 2,403,126	\$ 2,580,426	\$ 11,722,995	\$ 23,474,684
Difference	\$ 155,882	\$ (1,236,981)	\$ -	\$ -
Beginning Fund Balance	\$ 2,352,739	\$ 2,508,622	\$ 2,508,622	\$ 1,271,641
<b>Projected Fund Balance</b>	<b>\$ 2,508,621</b>	<b>\$ 1,271,641</b>	<b>\$ 2,508,622</b>	<b>\$ 1,271,641</b>

<b>Water &amp; Sewer</b>	<b>FY24 Actuals</b>	<b>FY 25 Projected</b>	<b>FY 25 Amended</b>	<b>FY 26 Proposed</b>
Revenues	\$ 32,775,554	\$ 18,892,667	\$ 35,207,494	\$ 37,032,620
Expenditures	\$ 37,550,378	\$ 19,981,520	\$ 35,207,494	\$ 37,032,620
Difference	\$ (4,774,824)	\$ (1,088,853)	\$ -	\$ -
Beginning Fund Balance	\$ 10,171,703	\$ 5,396,879	\$ 5,394,875	\$ 4,308,022
<b>Projected Fund Balance</b>	<b>\$ 5,396,879</b>	<b>\$ 4,308,026</b>	<b>\$ 5,394,875</b>	<b>\$ 4,308,022</b>

<b>Electric</b>	<b>FY24 Actuals</b>	<b>FY 25 Projected</b>	<b>FY 25 Amended</b>	<b>FY 26 Proposed</b>
Revenues	\$ 46,955,538	\$ 36,338,654	\$ 50,478,080	\$ 56,318,830
Expenditures	\$ 51,496,117	\$ 34,037,442	\$ 50,478,080	\$ 56,318,830
Difference	\$ (4,540,579)	\$ 2,301,212	\$ -	\$ -
Beginning Fund Balance	\$ 21,628,234	\$ 17,087,655	\$ 17,087,655	\$ 19,388,867
<b>Projected Fund Balance</b>	<b>\$ 17,087,655</b>	<b>\$ 19,388,867</b>	<b>\$ 17,087,655</b>	<b>\$ 19,388,867</b>

<b>Storm Water Utility</b>	<b>FY24 Actuals</b>	<b>FY 25 Projected</b>	<b>FY 25 Amended</b>	<b>FY 26 Proposed</b>
Revenues	\$ 2,519,880	\$ 2,430,359	\$ 3,636,083	\$ 3,719,537
Expenditures	\$ 4,181,344	\$ 1,235,229	\$ 3,636,083	\$ 3,719,537
Difference	\$ (1,661,464)	\$ 1,195,130	\$ -	\$ -
Beginning Fund Balance	\$ 9,185,652	\$ 7,524,188	\$ 7,524,190	\$ 8,719,320
<b>Projected Fund Balance</b>	<b>\$ 7,524,188</b>	<b>\$ 8,719,318</b>	<b>\$ 7,524,190</b>	<b>\$ 8,719,320</b>

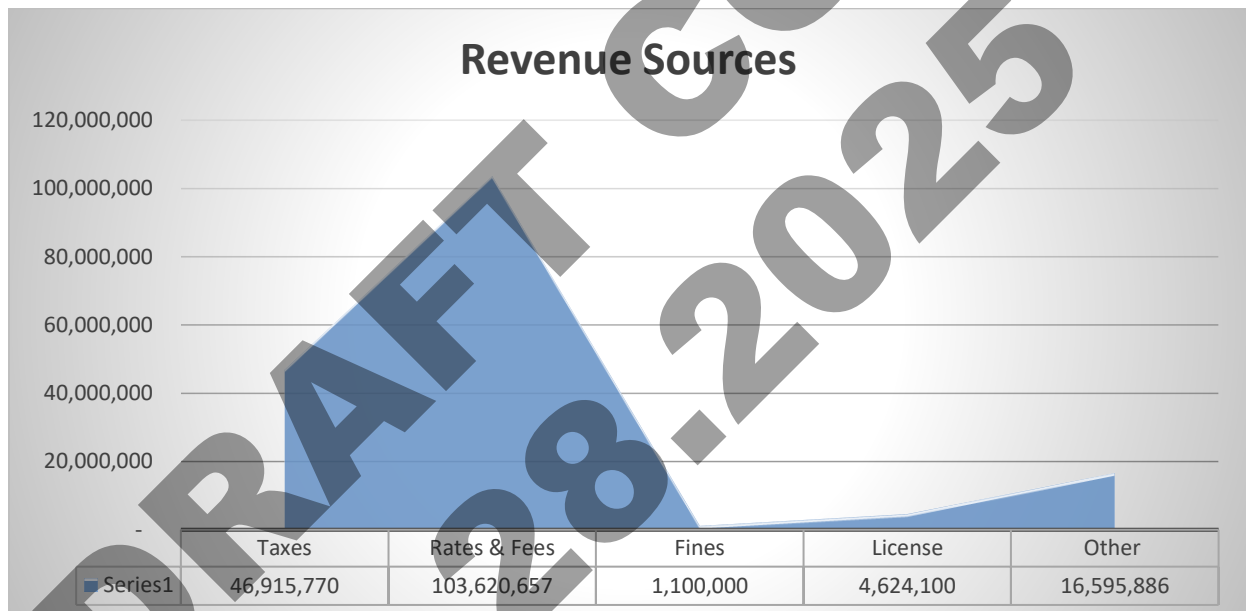
<b>Solid Waste</b>	<b>FY24 Actuals</b>	<b>FY 25 Projected</b>	<b>FY 25 Amended</b>	<b>FY 26 Proposed</b>
Revenues	\$ 5,757,685	\$ 5,036,970	\$ 6,533,641	\$ 5,279,511
Expenditures	\$ 7,156,639	\$ 4,719,727	\$ 6,533,641	\$ 5,279,511
Difference	\$ (1,398,954)	\$ 317,243	\$ -	\$ -
Beginning Fund Balance	\$ 124,741	\$ (1,274,210)	\$ (1,274,210)	\$ (956,967)
<b>Projected Fund Balance</b>	<b>\$ (1,274,213)</b>	<b>\$ (956,967)</b>	<b>\$ (1,274,210)</b>	<b>\$ (956,967)</b>

## PRIMARY SOURCES OF REVENUE

Like most Municipalities, 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 is 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 changes in the tax digest.

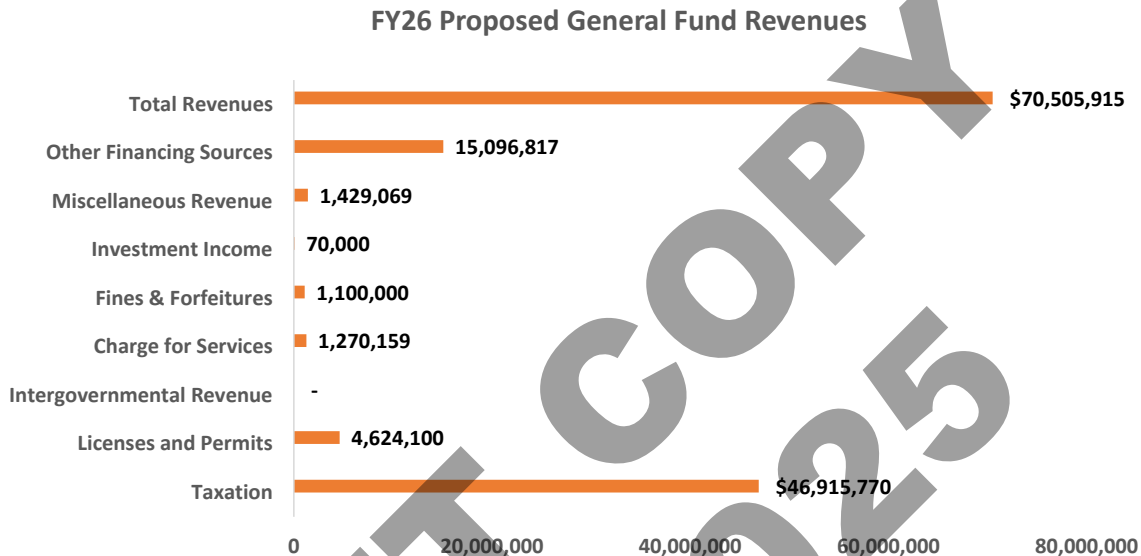
The graph below shows the breakdown of projected revenues for the fiscal year 2026.





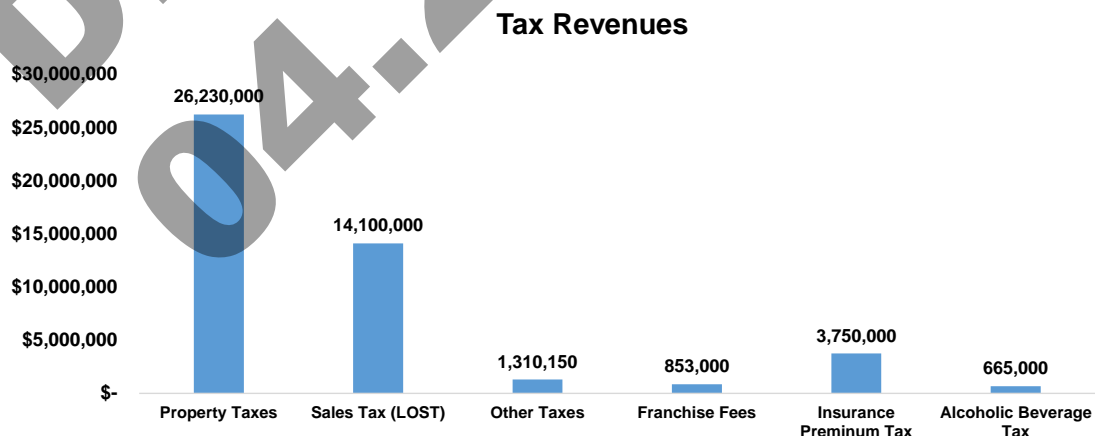
## GENERAL FUND REVENUE

General Fund revenue is 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 year 2026.



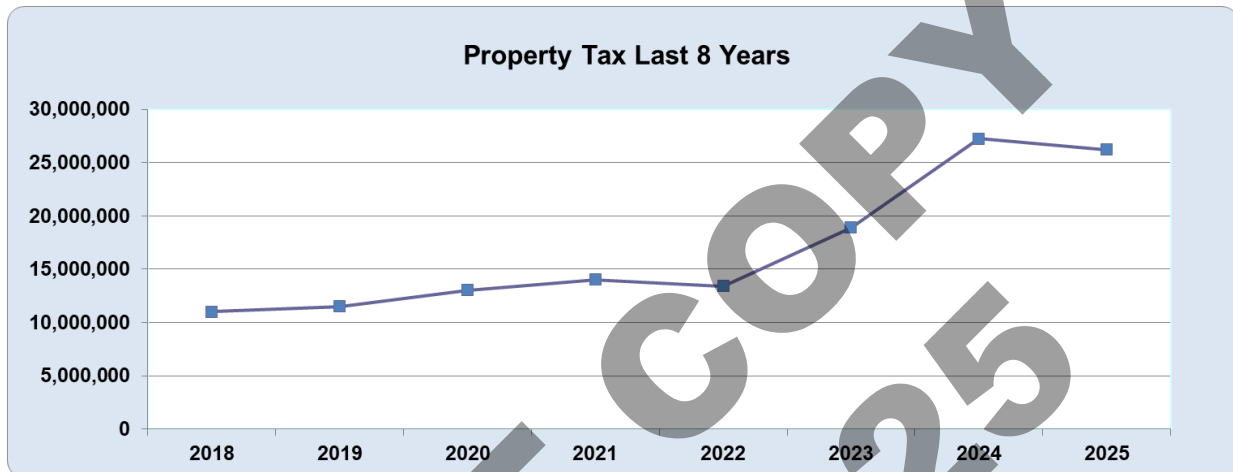
## TAXES

The General Fund has the following categories of taxes: Property (Ad Valorem Tax), Insurance Premium, Alcoholic Beverage Taxes, Franchise Fees, and Other Fees. The General Fund derives 58% of its income from taxes. Property taxes make up about 30% 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 approved by the State and the millage rate adopted by the Mayor and Council.



## Property Tax

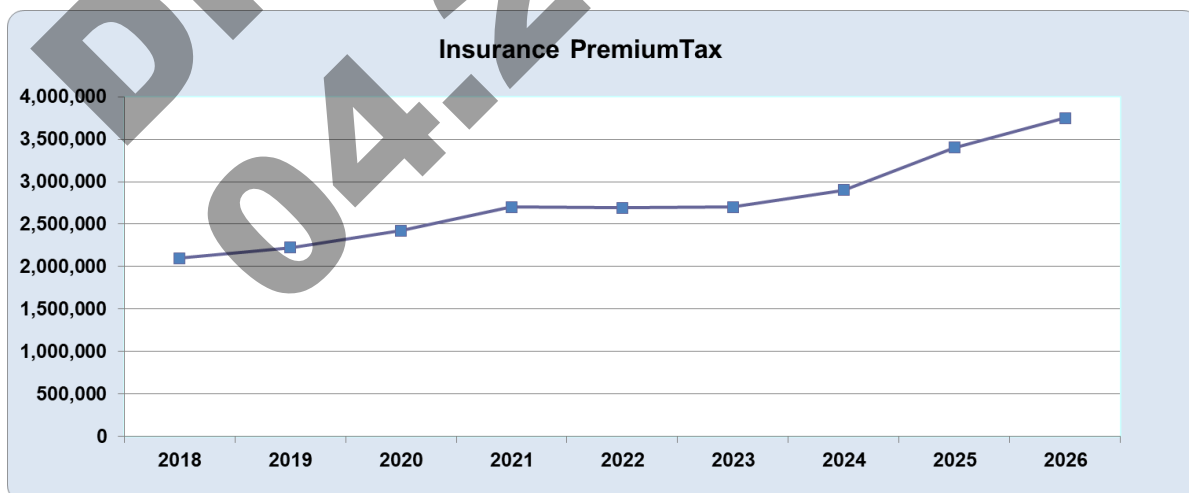
The following graph shows the property tax remittance in dollars for the past eight years. East Point, like other cities, suffered a loss in property values that caused a decline in the amount of income derived from property taxes. Currently, property values have continued to increase over the last five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



\*FY 25, Anticipated Levy, FY 26 Budgeted

## Insurance Premium Tax

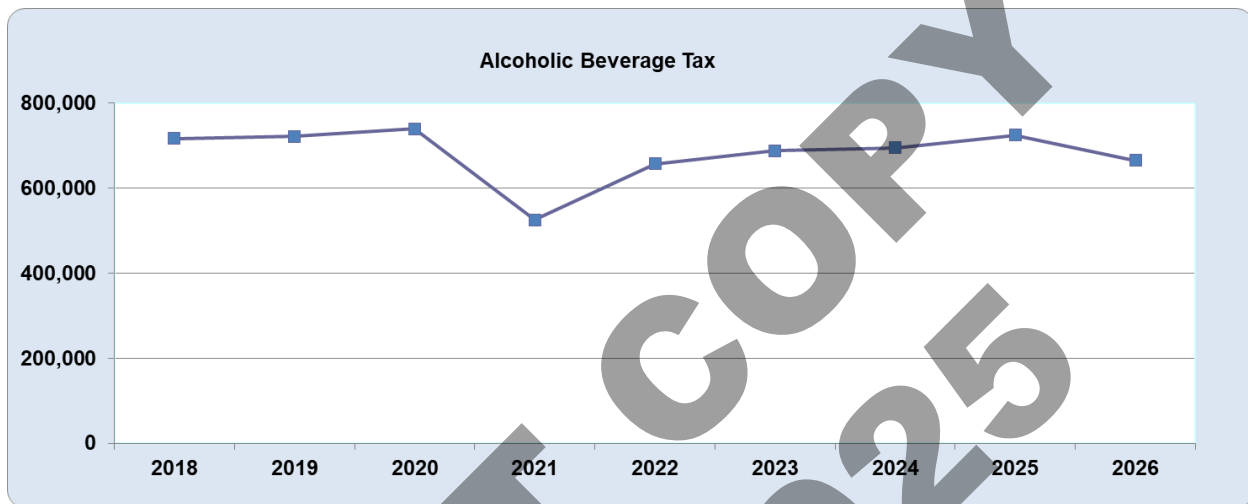
The State of Georgia levies a tax on insurance premiums collected within the City's limits. Revenue from this tax is distributed back to the City each October. Fluctuations have occurred over the last eight years, but the more recent periods show an increase in collection.



\*FY 25, Projected Levy, FY 26 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. The tax has been increasing gradually over the last ten years.



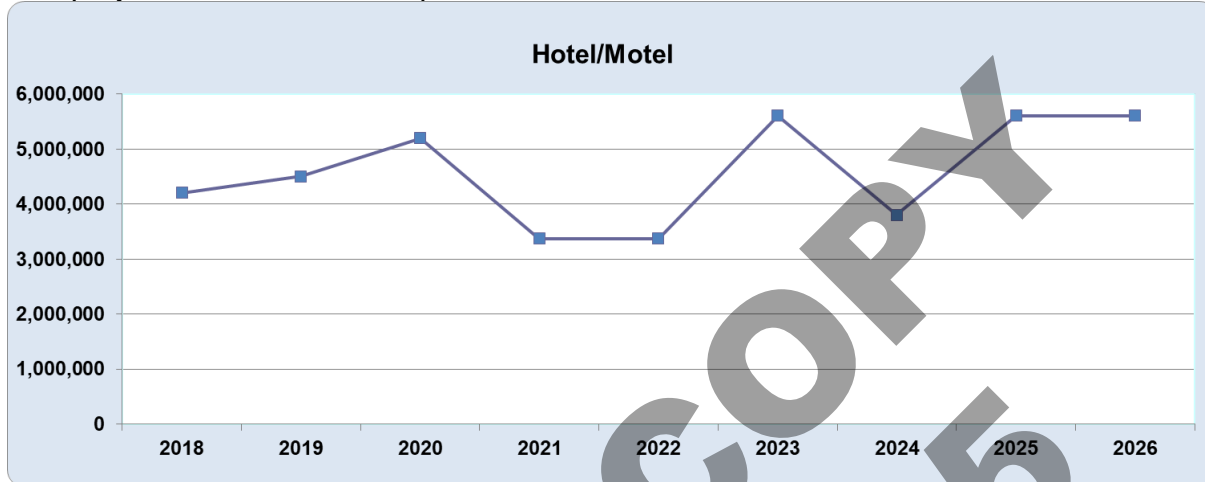
\*FY 25 & 26 Budgeted

## 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, the Council adopted a resolution supporting a request from 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, the Council approved moving forward with soliciting bids for a Destination Marketing Organization (DMO) through a competitive RFP process. In June 2022, the Council approved moving forward with creating the City's own DMO (East Point Convention and Visitors bureau). Pursuant to Georgia law, the increased hotel tax revenue must be accounted for, administered, 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 dollars for a broad range of activities that promote tourism, conventions, 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 funds for the creation or expansion of physical attractions which are available and open to the public and which improve destination appeal to visitors.

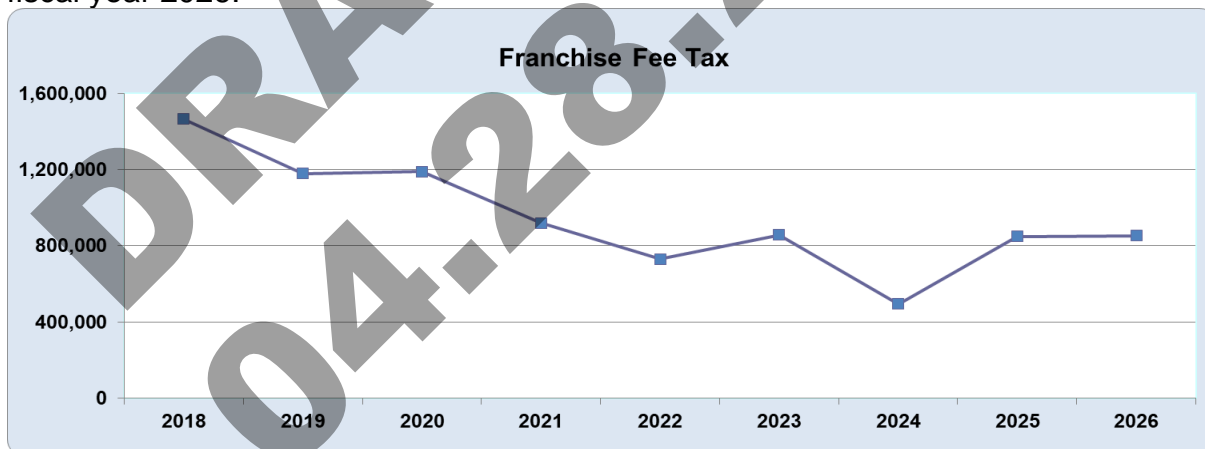
Collection over the last several years of the hotel motel tax shows a positive trend. This can be attributed to the proximity of the City to Hartfield's/Jackson International Airport, where many of the City's hotels are located, and the addition of new hotels in the City. The projection for 2026 anticipates a moderate increase in revenues.



\*FY 25 & 26 Budgeted

### Franchise Fees

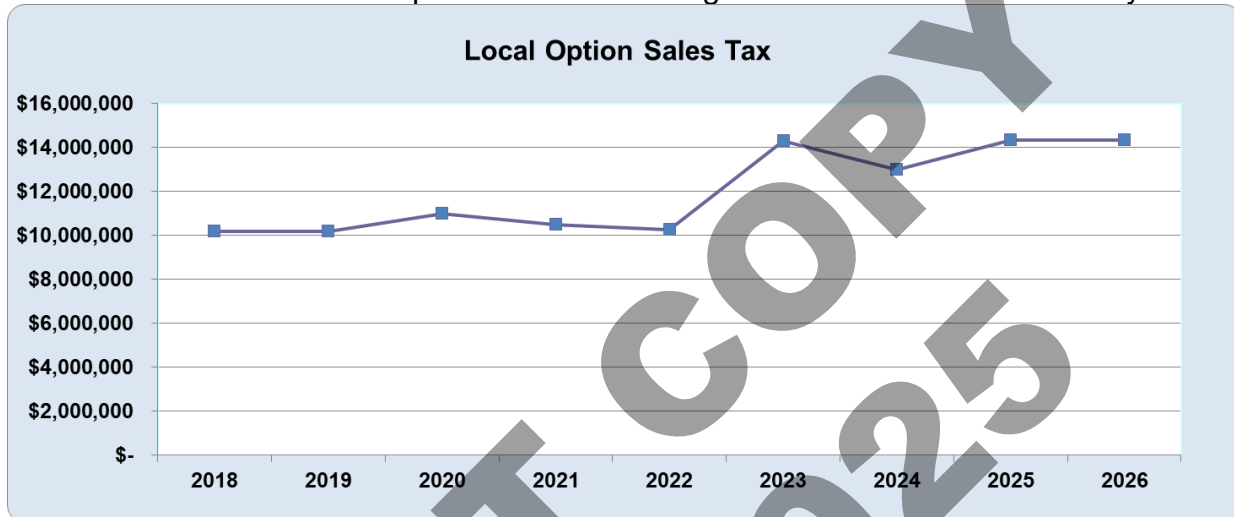
Public utilities operating within the City of East Point must pay to the City a franchise fee in return for the right to do business within the City and for the right to use public rights-of-way for transmission lines, pipes, wires, etc. Franchise tax projections are \$853K for fiscal year 2026.



\*FY 25 & 26 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 2023, collections exceeded the average by \$4 million. The FY 2026 projection is set to \$14.3 million. The expectation is that revenue will continue to provide above average L.O.S.T. revenue the fiscal year.

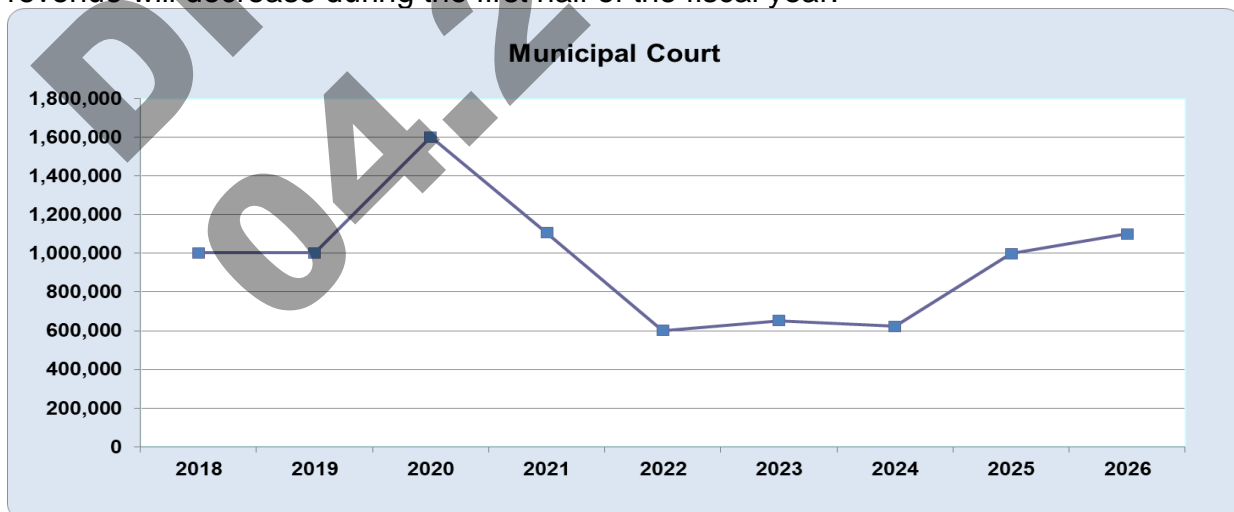


\*FY 25 & 26 Budgeted

## FINES & FORFEITURES

### *Municipal Court Revenue*

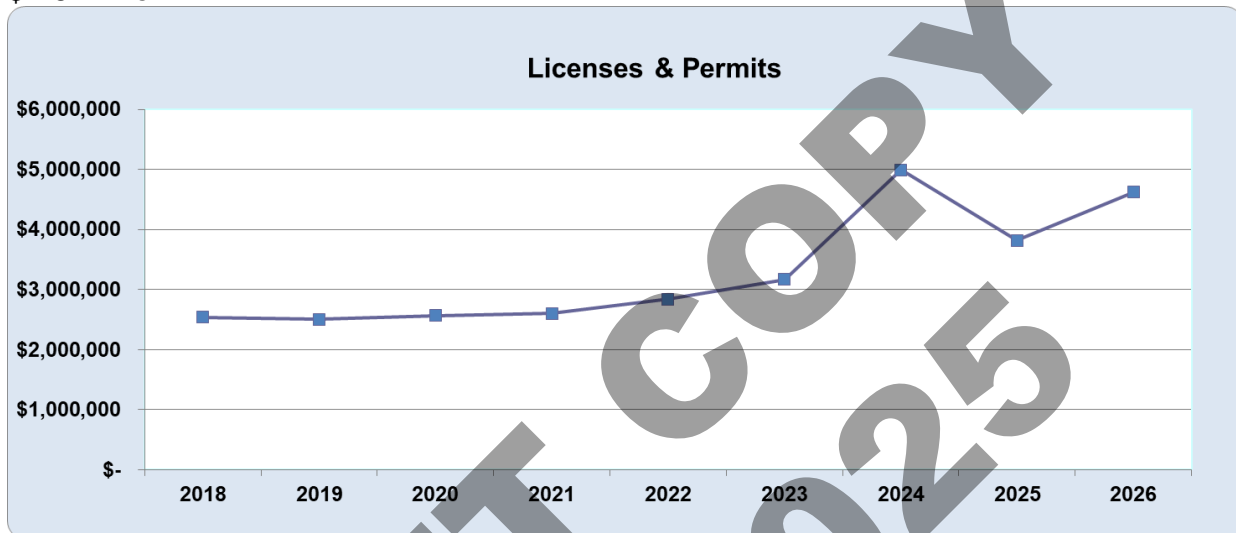
This revenue is generated from fines and forfeitures in the East Point Municipal Court. State law and local ordinance govern these bond/fine schedules. The expectation is that revenue will decrease during the first half of the fiscal year.



\*FY 25 & 26 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 2026 projections are \$4.6 million.



\*FY 25 & 26 Budgeted

## OTHER TAXES

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

Members of the management 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 areas of responsibility:

<b>Goal</b>	<b>Measure</b>	<b>Responsibility/Time Frame</b>
Fiscal Sustainability	Compliance with regulatory agencies, maintaining the required Fund Balance, & Receipt of GFOA Awards.	Finance Department FY20 – FY26
Community Quality of Life	Customer satisfaction surveys, Emergency response times and Compliance to City codes.	Parks & Rec/Public Safety & Planning & Community Dev. FY26
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 FY20 – FY26
Completing survey of internal and external stakeholders and analyzing results.	Advanced Meter Infrastructure (AMI)	Electric & Water Utilities FY20 – FY26
Disaster Recovery Plan	Disaster Recovery Plan in cases of emergency affecting the City	Public Safety (Fire & Police) FY26
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 FY26
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 FY26

The Strategic Plan listed above was utilized to help prioritize expenditures for the upcoming FY2026 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 the City's economic response to the current inflationary cycle of property values and increased cost for goods and services. Management will continually assess and modify, as necessary, the revenue sources and future state of the City's local economy.

Revenues	2024 Actual	2025 Projected	2025 Amended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Taxes	\$ 43,221,939	\$ 37,881,389	\$ 48,085,026	\$ 46,915,770	\$ 48,323,243	\$ 51,272,940	\$ 52,811,129	\$ 54,395,462
Licenses & Permits	5,373,525	3,522,946	3,818,100	4,624,100	4,762,823	4,858,079	4,955,241	5,054,346
Charges for Services	1,232,517	716,388	1,293,051	1,270,159	1,308,264	1,334,429	1,361,118	1,388,340
Fines & Forfeitures	994,313	732,714	998,200	1,100,000	1,100,000	1,111,000	1,122,110	1,133,331
Investment Income	50,007	53,196	25,000	50,000	51,500	52,530	53,581	54,652
Miscellaneous Revenues	2,709,924	1,588,290	1,963,369	1,449,069	1,492,541	1,522,392	1,552,840	1,583,897
Other Financing Sources	12,170,562	7,507,436	16,646,935	15,096,817	15,346,978	15,500,448	15,810,457	15,968,561
<b>Total General Fund</b>	<b>\$ 65,752,787</b>	<b>\$ 52,002,359</b>	<b>\$ 72,829,681</b>	<b>\$ 70,505,915</b>	<b>\$ 72,385,349</b>	<b>\$ 75,651,819</b>	<b>\$ 77,666,474</b>	<b>\$ 79,578,589</b>

### Assumptions and notes

#### Revenues projections do not include grant funds

1: Property values remain constant. No change in millage rates. Includes Hotel/Motel transfer into general fund anticipates revenue to increase as a result of travel activity.

1: Sales use tax revenue to increase as a result of current inflationary cycle

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

3: A significant increase is projected in this category based on trend and possible criminal justice reforms 10% growth

4: Represents transfer-in funding sources from 4 enterprise funds for administrative services and hotel-motel (unrestricted) transfer-in, projected at a 1% growth due to continuation of cost control measures

Revenue sustainability estimate: The current level of property values, constant sale use taxes, and increasing fine and forfeitures will sustain 3% to 5% forecasted revenue growth

Reserve Levels: Continue to grow fund balance and adapt additional fund balance policies

### Five Year Revenue Projections Other Funds

Revenues	2024 Actual	2025 Projected	2025 Amended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Hotel/Motel	\$ 4,855,119	\$ 5,608,044	\$ 4,650,000	\$ 5,608,000	\$ 5,776,240	\$ 8,664,360	\$ 8,924,291	\$ 9,192,020
Electric Fund	44,501,184	45,296,455	50,997,705	47,939,756	48,419,154	48,903,345	49,392,379	49,886,302
Water & Sewer Fund	32,775,554	18,892,667	35,207,494	37,032,620	37,402,946	37,776,976	38,154,745	38,536,293
Sanitation Fund	5,757,685	5,036,970	6,533,641	5,279,511	5,930,416	6,108,328	6,291,578	6,480,325
Storm Water Fund	2,519,880	2,430,359	3,636,083	3,719,537	3,756,732	3,794,300	3,832,243	3,870,565
T-SPLOST	7,679,754	5,188,834	14,339,740	13,200,000	7,737,352	7,795,382	7,853,848	7,912,752
<b>Total Enterprise Funds</b>	<b>\$ 98,089,176</b>	<b>\$ 82,453,329</b>	<b>\$ 115,364,663</b>	<b>\$ 112,779,424</b>	<b>\$ 109,022,840</b>	<b>\$ 113,042,691</b>	<b>\$ 114,449,083</b>	<b>\$ 115,878,257</b>

<b>Total Overall Revenues</b>	<b>\$ 163,841,963</b>	<b>\$ 134,455,688</b>	<b>\$ 188,194,344</b>	<b>\$ 183,285,339</b>	<b>\$ 181,408,189</b>	<b>\$ 188,694,509</b>	<b>\$ 192,115,557</b>	<b>\$ 195,456,846</b>
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### Assumptions and notes

No rate increases are included in projections

5: Hotel revenue projected to increase accordingly as a component of travel activity

6: Billing based on number of commercial and residential activity. Anticipated new development projects.

Water/Sewer includes GEFA loan and ARPA funds as financing sources for FY 2024. FY 2026 and beyond assumes water revenues only

Electric includes MEAG refund cost adjustment reimbursement for FY 2025. Amount varies year to year. FY 2026 includes fund balance. FY 2027 and beyond are Electric revenues only

7: Revenue projections to increase based on current billing of services and commercial hauling reforms, then slight growth projected through 2029

FY 2025 and FY 2026 includes a transfer-in from general fund for Sanitation(Solid Waste) operating purposes. FY 2027 and beyond are service revenues only

8: Billing based on residential roof alignment/ concrete surface included with property tax, rates constant. FY 2024 and FY 2025 uses fund balance.

FY 2026 and beyond are assessed standard stormwater fees

9: TSPLOST fund balance is incorporated in 2026 to fund projected projects

Note: Projections do not include Grant and CIP Funds



### FISCAL YEARS 2026-2030

#### DEFINITION OF 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 2026, the City of East Point adopted a total capital budget of \$67,643,954. This includes \$28,179,509 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 connected. 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 Capital Improvement Projects 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 on meeting 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. For fiscal year 2026, there are no significant non-recurring capital items.

**SIGNIFICANT RECURRING CAPITAL ITEMS**

Recurring capital projects included in the budget:

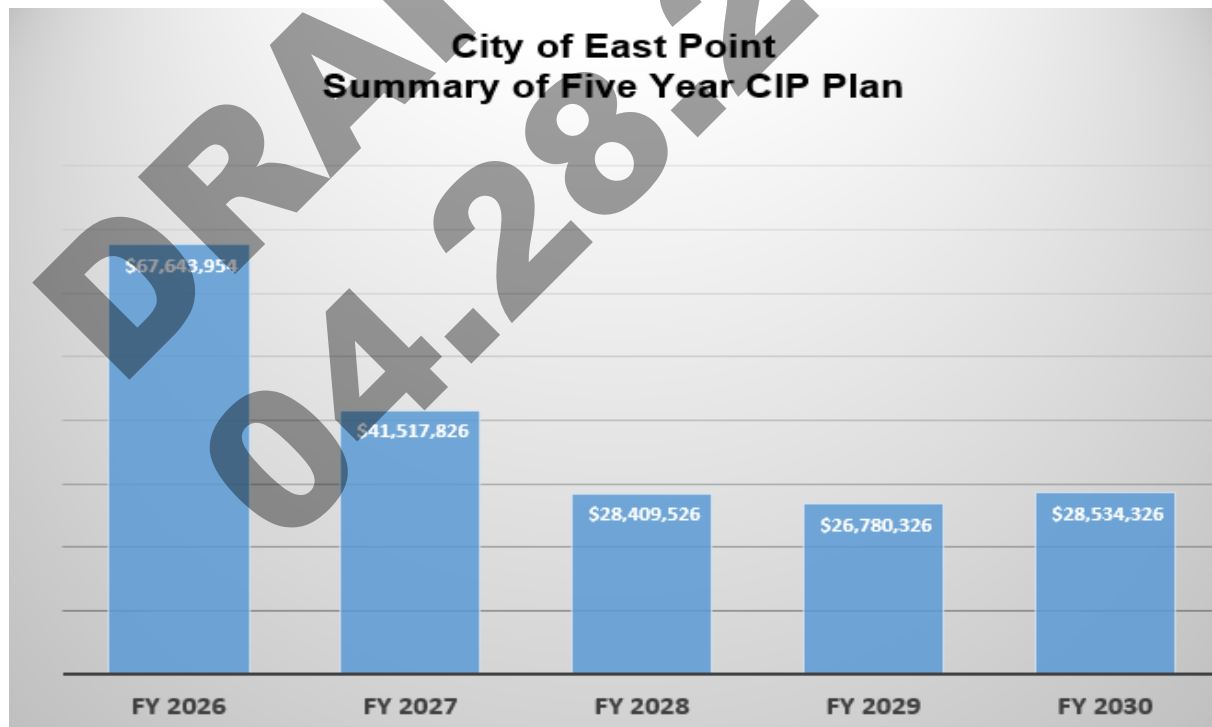
- Sidewalk and Street Improvements - \$15,522,248
- Water infrastructure Improvements - \$14,995,184
- Information technology updates - \$ 343,033
- Buildings – Improvements and Repairs - \$3,333,370
- Purchase of new vehicles - \$4,475,808
- Park and recreation improvements - \$1,375,785

**FY 2026 - FY 2030 Capital by Category and Fund**

CIP EXPENDITURES SUMMARY BY CATEGORIES

Categories:	Proposed	Proposed Expenditures For Planning Years					Projected Five Year
	FY2026	FY2027	FY2028	FY2029	FY2030	Total	
Public Safety and Municipal Court	\$ 1,760,370	\$ 3,649,800	\$ 322,800	\$ 545,000	\$ 1,103,000	\$ 7,380,970	
Public Services	20,948,965	8,992,826	7,117,826	6,137,826	6,262,826	49,460,269	
Culture and Recreation	16,375,785	7,340,500	387,400	60,000	60,000	24,223,685	
Public Utilities	28,558,834	21,534,700	20,581,500	20,037,500	21,108,500	111,821,034	
<b>Total Proposed Expenditures</b>	<b>\$ 67,643,954</b>	<b>\$ 41,517,826</b>	<b>\$ 28,409,526</b>	<b>\$ 26,780,326</b>	<b>\$ 28,534,326</b>	<b>\$ 192,885,958</b>	

Funding Sources:	Proposed	Proposed Expenditures For Planning Years					Projected Five Year
Funding Type	FY2026	FY2027	FY2028	FY2029	FY2030	Total	
General Fund	\$ 8,525,584	\$ 6,178,326	\$ 3,225,226	\$ 2,392,826	\$ 3,050,826	\$ 23,372,788	
Bonds	15,000,000	7,000,000	-	-	-	22,000,000	
Hotel/Motel	-	-	-	-	-	-	
TSPLOST	13,200,000	5,900,000	4,325,000	4,350,000	4,375,000	32,150,000	
Condemned Funds	-	699,800	172,800	-	-	872,600	
MCTFunds	-	-	-	-	-	-	
Grants	1,734,728	-	-	-	-	1,734,728	
Water & Sewer Fund	14,995,184	9,892,500	10,256,500	9,712,500	10,783,500	55,640,184	
Electric Fund	10,410,000	9,180,000	7,930,000	7,930,000	7,930,000	43,380,000	
Solid Waste Fund	379,325	67,200	-	-	-	446,525	
Storm Water Fund	2,395,000	2,395,000	2,395,000	2,395,000	2,395,000	11,975,000	
Internal Funds	1,004,133	205,000	105,000	-	-	1,314,133	
<b>Total Proposed Funding Sources</b>	<b>\$ 67,643,954</b>	<b>\$ 41,517,826</b>	<b>\$ 28,409,526</b>	<b>\$ 26,780,326</b>	<b>\$ 28,534,326</b>	<b>\$ 192,885,958</b>	



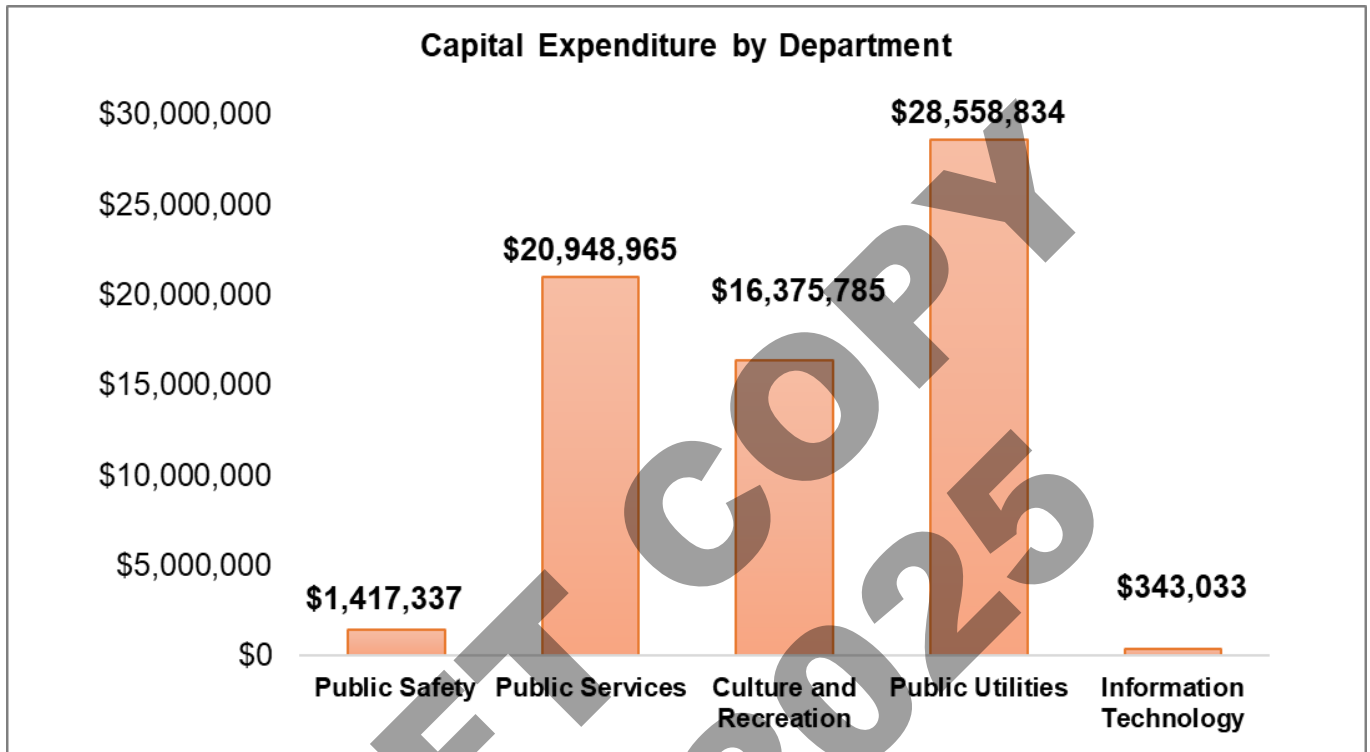
### Capital Expenditure by Asset Type

Asset By Type:	Proposed	Proposed Expenditures For Planning Years				Projected Five Year
General, 50 Worst Funds & Internal	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Buildings	\$ 15,000,000	\$ 5,000,000	\$ -	\$ -	\$ -	\$ 20,000,000
Building Improvements	3,333,370	2,340,000	1,450,000	975,000	600,000	8,698,370
Machinery & Equipment	779,508	33,000	179,900	70,000	163,000	1,225,408
Vehicles	2,476,158	3,397,626	543,126	347,826	1,287,826	8,052,562
Park Improvements	867,000	2,212,500	230,000	-	-	3,309,500
Technology Upgrades	343,033	-	-	-	-	343,033
Roadways & Pavements	16,611,876	7,000,000	5,425,000	5,350,000	5,375,000	39,761,876
<b>Subtotal Capital Fund</b>	<b>\$ 39,410,945</b>	<b>\$ 19,983,126</b>	<b>\$ 7,828,026</b>	<b>\$ 6,742,826</b>	<b>\$ 7,425,826</b>	<b>\$ 81,390,749</b>
<b>Enterprise Funds</b>						
Machinery and Equipment	\$ 1,789,000	\$ 1,135,000	\$ 1,329,000	\$ 1,270,000	\$ 1,039,000	\$ 6,562,000
Electrical Infrastructure	9,530,000	7,900,000	6,800,000	6,800,000	6,800,000	37,830,000
Building Improvements	1,455,000	930,000	1,455,000	930,000	1,455,000	6,225,000
Water Treatment Plant	4,635,000	2,130,000	2,885,000	2,445,000	3,035,000	15,130,000
Water & Sewer Line, Meter & Technical Services	6,604,359	5,712,500	5,102,500	5,222,500	5,062,500	27,704,359
Vehicles	1,999,650	1,152,200	755,000	775,000	1,442,000	6,123,850
AM Technology Upgrades	200,000	225,000	235,000	245,000	255,000	1,160,000
Storm Water	2,020,000	2,350,000	2,020,000	2,350,000	2,020,000	10,760,000
<b>Total Enterprise Fund</b>	<b>\$ 28,233,009</b>	<b>\$ 21,534,700</b>	<b>\$ 20,581,500</b>	<b>\$ 20,037,500</b>	<b>\$ 21,108,500</b>	<b>\$ 111,495,209</b>
<b>Total Proposed CIP Expenditures</b>	<b>\$ 67,643,954</b>	<b>\$ 41,517,826</b>	<b>\$ 28,409,526</b>	<b>\$ 26,780,326</b>	<b>\$ 28,534,326</b>	<b>\$ 192,885,958</b>

### Capital Expenditure by Department

<u>Proposed Expenditures By Department</u>	Proposed		Proposed Expenditures For Planning Years				Projected Five Year
Departments	FY2026	FY2027	FY2028	FY2029	FY2030	Total	
<u>Public Safety</u>							
Courts	\$ 10,000	\$ 600,000	\$ 150,000	\$ 475,000	\$ -	\$ 1,235,000	
Fire	820,000	2,350,000	-	70,000	1,103,000	4,343,000	
Police	930,370	699,800	172,800	-	-	1,802,970	
<b>Total Public Safety</b>	<b>\$ 1,760,370</b>	<b>\$ 3,649,800</b>	<b>\$ 322,800</b>	<b>\$ 545,000</b>	<b>\$ 1,103,000</b>	<b>\$ 7,380,970</b>	
<u>Public Service</u>							
Customer Service, Communications	\$ 370,000	\$ 205,000	\$ 105,000	\$ -	\$ -	\$ 680,000	
Community Planning & Development	121,508	-	-	-	-	121,508	
Public Works - Admin & Transportation	16,611,876	7,000,000	5,425,000	5,350,000	5,375,000	39,761,876	
Public Works - Buildings & Grounds	2,960,773	1,787,826	1,587,826	787,826	887,826	8,012,077	
Public Works - Roads & Drainage	630,000	-	-	-	-	630,000	
Fleet	291,000	-	-	-	-	291,000	
Contracts & Procurement	343,133	-	-	-	-	343,133	
<b>Total Public Service</b>	<b>\$ 21,328,290</b>	<b>\$ 8,992,826</b>	<b>\$ 7,117,826</b>	<b>\$ 6,137,826</b>	<b>\$ 6,262,826</b>	<b>\$ 49,839,594</b>	
<u>Culture &amp; Recreation</u>							
Parks & Recreation Improvements	\$ 1,375,785	\$ 340,500	\$ 387,400	\$ 60,000	\$ 60,000	\$ 2,223,685	
Multigenerational Recreational Center	15,000,000	7,000,000	-	-	-	22,000,000	
<b>Total Culture and Recreation</b>	<b>\$ 16,375,785</b>	<b>\$ 7,340,500</b>	<b>\$ 387,400</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 24,223,685</b>	
<u>Public Utilities</u>							
Water & Sewer - Water Line/Treatment	\$ 2,882,500	\$ 3,462,500	\$ 2,682,500	\$ 2,722,500	\$ 2,892,500	\$ 14,642,500	
Water & Sewer - Treatment Plant	4,635,000	3,110,000	4,340,000	3,425,000	4,490,000	20,000,000	
Water & Sewer - Sewer Line	6,879,684	2,815,000	2,765,000	3,080,000	2,782,000	18,321,684	
Water & Sewer - Technical Services	-	-	54,000	-	54,000	108,000	
Water & Sewer - Meter Services	598,000	505,000	415,000	485,000	565,000	2,568,000	
Storm Water	2,395,000	2,395,000	2,395,000	2,395,000	2,395,000	11,975,000	
Electric	10,410,000	9,180,000	7,930,000	7,930,000	7,930,000	43,380,000	
Solid Waste	379,325	67,200	-	-	-	446,525	
<b>Total Public Utilities</b>	<b>\$ 28,179,509</b>	<b>\$ 21,534,700</b>	<b>\$ 20,581,500</b>	<b>\$ 20,037,500</b>	<b>\$ 21,108,500</b>	<b>\$ 111,441,709</b>	
<b>Total Proposed CIP Expenditures</b>	<b>\$ 67,643,954</b>	<b>\$ 41,517,826</b>	<b>\$ 28,409,526</b>	<b>\$ 26,780,326</b>	<b>\$ 28,534,326</b>	<b>\$ 192,885,958</b>	

**Capital Expenditure by Department**





Debt service represents principal and interest payments 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.

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. As indicated above, the legal debt margin of the City of East Point beginning in fiscal year 2026 is \$198,180,393. The debt margin is based on the most recent tax digest dated July 2024. The legal debt margin represents the net amount of external financing resources available to the City through the issuance of general obligation (G.O.) bonds. G.O. bonds are issued in the name of the government, and repayment is a guaranteed pledge of the credit and faith of the issuer. The City of East Point has no long-term general obligation bond debt. The computation of the legal debt limit is illustrated below:

### COMPUTATION OF LEGAL DEBT LIMIT

ASSESSED VALUE:	2,167,186,212
DEBT LIMIT (10% OF ASSESSED VALUE)	216,718,621

### 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 ratings from the agency Moody's Investors Service and Standard & Poor's. The City's rating is A+ and Aa3, respectively.

### Revenue Bonds

#### 2017 Building Authority Revenue Refunding Bonds

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

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



### Business & Industrial Development Authority (BIDA)

In 2011, the City issued a revenue bond in the amount of \$1,150,000 at an interest rate of 6.1%. Annual principal installments range from \$73,718 to \$83,295, with principal maturing on December 1, 2026. The bond was issued to purchase the Wachovia Building on East Point Street to relocate the Customer Care Department.

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

**Tax Allocation District Bonds** Tax allocation district (TAD) debt is a financial instrument utilized by municipalities to finance redevelopment projects within designated tax allocation districts. These districts are established to promote economic growth, infrastructure improvements, and community revitalization in specific areas.

### 2015 Tax Allocation District 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	61,500
2022	-	61,500	61,500
2023	-	61,500	61,500
2024	-	61,500	61,500
2025	-	61,500	61,500
2026-2030	-	307,500	307,500
2031-2035	-	307,500	307,500
2036-2040	1,200,000	276,750	1,476,750
<b>Total</b>	<b>1,200,000</b>	<b>1,199,250</b>	<b>2,399,250</b>

### 2017 GMA City Hall Project Certificate of Participation

In November 2017, the City issued a \$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 range from 2.0% to 5.0%.

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



The 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 costs have remained the same over the past year. Therefore, 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-containment measures for a diverse population. For FY 2026, the City will continue to offer several wellness programs to include exercise, healthy cooking, etc.

### Human Resources Highlights

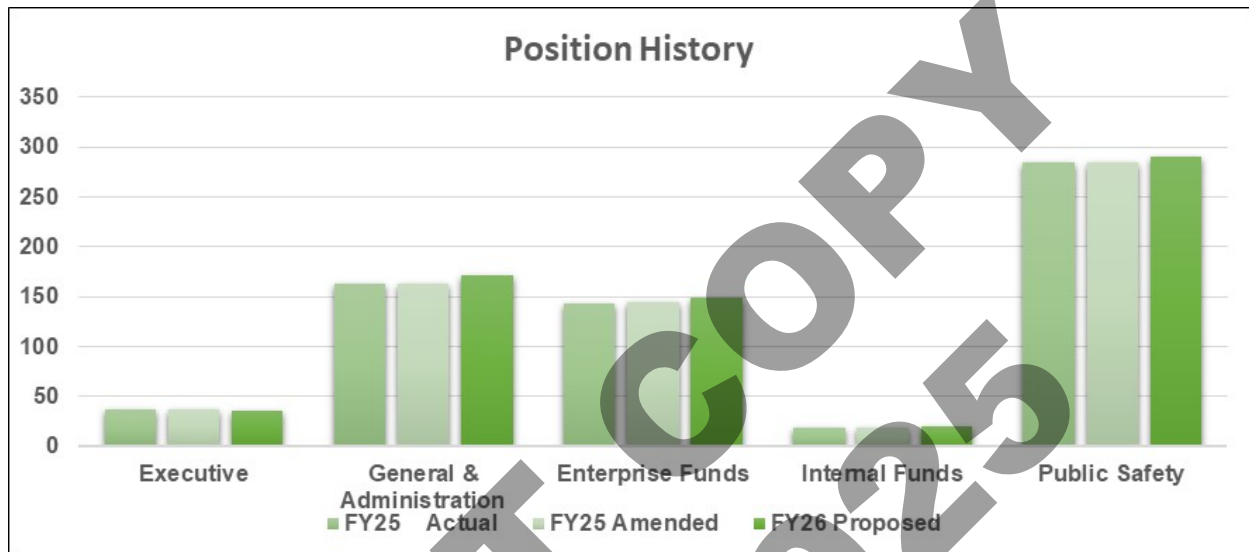
The following table highlights personnel changes for the last two fiscal periods and the current budget year.

<b>City of East Point Two Year Position Comparison to Proposed FY 2025</b>				
<b>Department/Fund</b>	<b>Totals</b>	<b>FY25 Actuals</b>	<b>FY25 Amended</b>	<b>FY26 Proposed</b>
50 Worst Properties	Full-time Positions	3	3	3
	Full-time Positions	20	20	27
Building and Grounds	Part-time Positions	5	5	5
City Attorney	Full-time Positions	3	3	3
City Clerk	Full-time Positions	4	4	5
City Manager	Full-time Positions	5	5	6
	Full-time Positions	4	4	4
Communications	Part-time Positions	0	0	1
	Full-time Positions	28	28	28
Customer Care	Part-time Positions	0	0	0
E-911	Full-time Positions	16	16	17
Economic Development	Full-time Positions	4	4	4
Electric	Full-time Positions	45	45	47
Equity, Inclusion, and Empowerment	Full-time Positions	6	6	6
Finance	Full-time Positions	12	12	12
Fire	Full-time Positions	99	99	100
Fleet	Full-time Positions	10	10	11
Human Resources	Full-time Positions	6	6	6
Information Technology	Full-time Positions	8	8	9
	Full-time Positions	9	9	9
Mayor & City Council	Part-time Positions	2	2	2

Municipal Court	Full-time Positions	10	10	10
	Part-time Positions	3	3	3
Parks & Recreation	Full-time Positions	16	16	17
	Part-time Positions	7	7	7
Planning & Community Development	Full-time Positions	21	21	21
Police	Full-time Positions	124	124	124
	Part-time Positions	18	18	21
Jail	Full-time Positions	19	19	19
Code Enforcement	Full-time Positions	7	7	9
Public Works	Full-time Positions	16	16	16
	Part-time Positions	0	0	0
Contracts & Procurement	Full-time Positions	9	9	10
Solid Waste	Full-time Positions	29	29	30
Stormwater	Full-time Positions	8	8	8
	Part-time Positions	2	2	2
Property Tax	Full-time Positions	2	2	2
Water & Sewer	Full-time Positions	58	58	60
	Full-time Positions	<b>601</b>	<b>601</b>	<b>623</b>
<b>Subtotal</b>	Part-time Positions	<b>37</b>	<b>37</b>	<b>41</b>
<b>Total City of East Point</b>		<b>638</b>	<b>638</b>	<b>664</b>

Category	FY25 Actuals	FY25 Amended	FY26 Proposed
Executive	33	33	36
General & Administration	162	162	171
Enterprise Funds	142	142	147
Internal Funds	18	18	20
Public Safety	283	283	290
<b>Total Positions</b>	<b>638</b>	<b>638</b>	<b>664</b>

The following graph illustrates the history of full-time and part-time employment positions over the last three 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 Resources, and Solid Waste.

### **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 Urban Redevelopment Agency
- Pursue judicial tax foreclosures upon properties abated via the program
- Identify additional properties to be included in the program
- Leverage participation and alumni status as a Georgia Initiative for Community Housing (GICH) community to support neighborhood revitalization
- Create residential redevelopment opportunities that enhance the existing and surrounding neighborhoods
- Pursue grant opportunities that support the renovation of existing occupied residential structures for legacy residents
- Establish a collaborative partnership with the newly established Office of Equity, Inclusion & Empowerment

### **CHALLENGES**

- 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
- Payment of "Blight Tax" assessments by identified property owners

**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 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 continue the 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.

**PROJECTED ISSUES**

- Resolution of stormwater flood and sewer backup cases.
- Direct handling of claims along with a 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 Commons Development, Legislative Initiatives, and 50 Worst Properties.
- Drafting and updating the Code of Ordinances.
- Monitor and advise the 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. Except 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 that 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, and 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, assist in preparing written decisions and scheduling hearings, as well as provide legal coverage for the Citizens Review Board hearings for appeals, the Alcohol Appeals Board, and the Ethics Board.



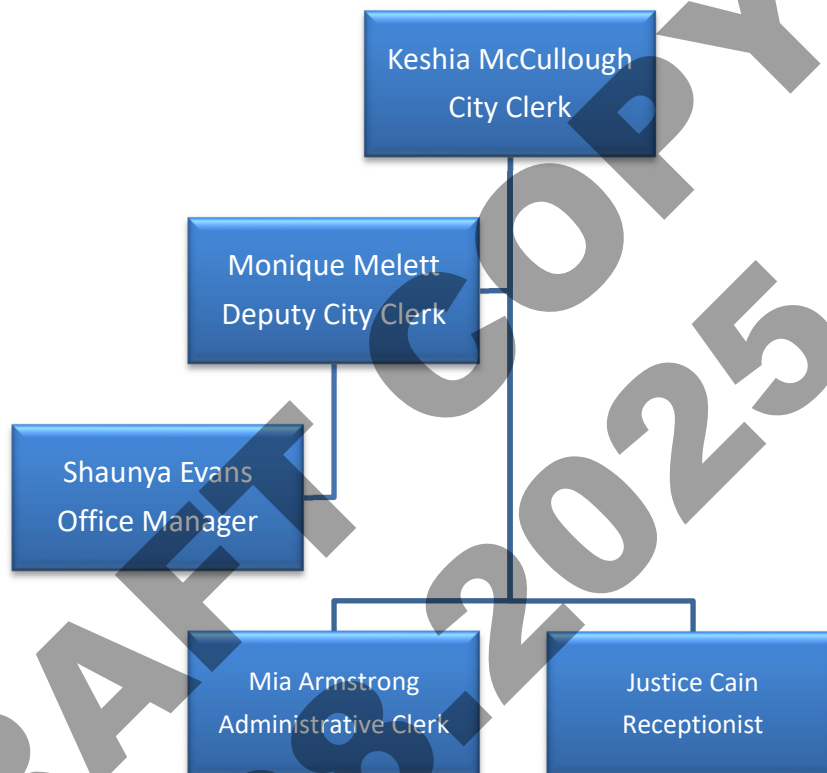
## **The City Clerk's Office**

**Department Head:** Keshia McCullough

**Phone:** 404-270-7090

**Fax:** 404-765-1014

**Email:** [cityclerkstaff@eastpointcity.org](mailto:cityclerkstaff@eastpointcity.org)



## **DEPARTMENT OVERVIEW**

The City Clerk's Office serves as the official record keeper for the city and functions as the secretary to the City Council. The office is dedicated to managing and preserving all city records, ensuring transparency and accessibility for the public. Key services provided include records and agenda management, notarization, handling open records requests, and transcribing meetings of the City Council, boards, and commissions. The Clerk's Office facilitates public access to City Council agendas, minutes, and both proposed and adopted legislation. Additionally, the office oversees general liability claims and fulfills the critical role of election superintendent for municipal elections, ensuring a fair and transparent electoral process.

## **MISSION & VISION**

### **Mission**

The City Clerk's Office is committed to delivering centralized support to the City Council, offering professional and dependable service to elected officials, city staff, and, most importantly, the citizens of East Point. Our office safeguards the integrity of official records and ensures the timely distribution of information related to policy and legislative matters of the East Point City Council.

### **Vision**

The City Clerk's Office envisions being a model of excellence in public service, providing exceptional support to the City Council and the residents of East Point. We strive to foster trust and transparency in government while promoting accessibility and accountability in all our operations.

## **GOALS AND OBJECTIVES FOR FY26**

1. Deliver exceptional customer service to the Mayor, Council, City Administration, and the residents of East Point.
2. Promote government transparency by ensuring public records are accessible and readily available.
3. Provide timely and adequate notification of public meetings to encourage community engagement.
4. Ensure compliance with Georgia Open Records laws by processing Open Record Requests promptly and efficiently.
5. Enhance the dissemination of policies and legislative information to City staff and the public for improved understanding and communication.

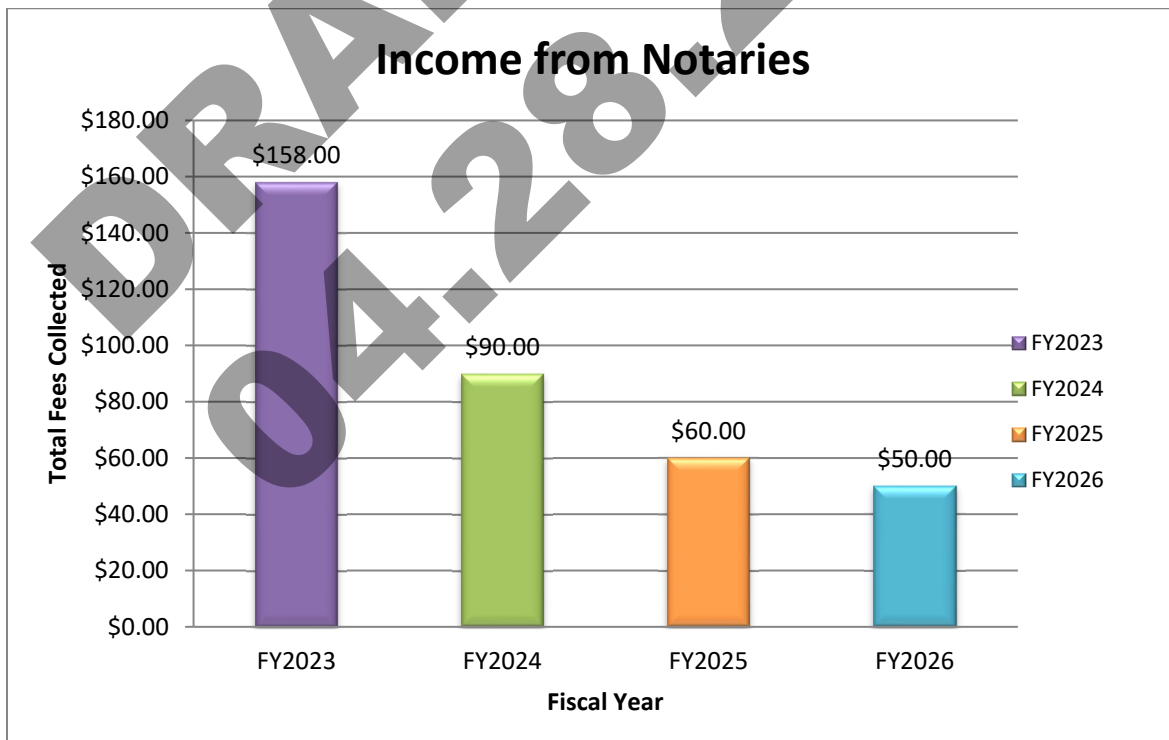
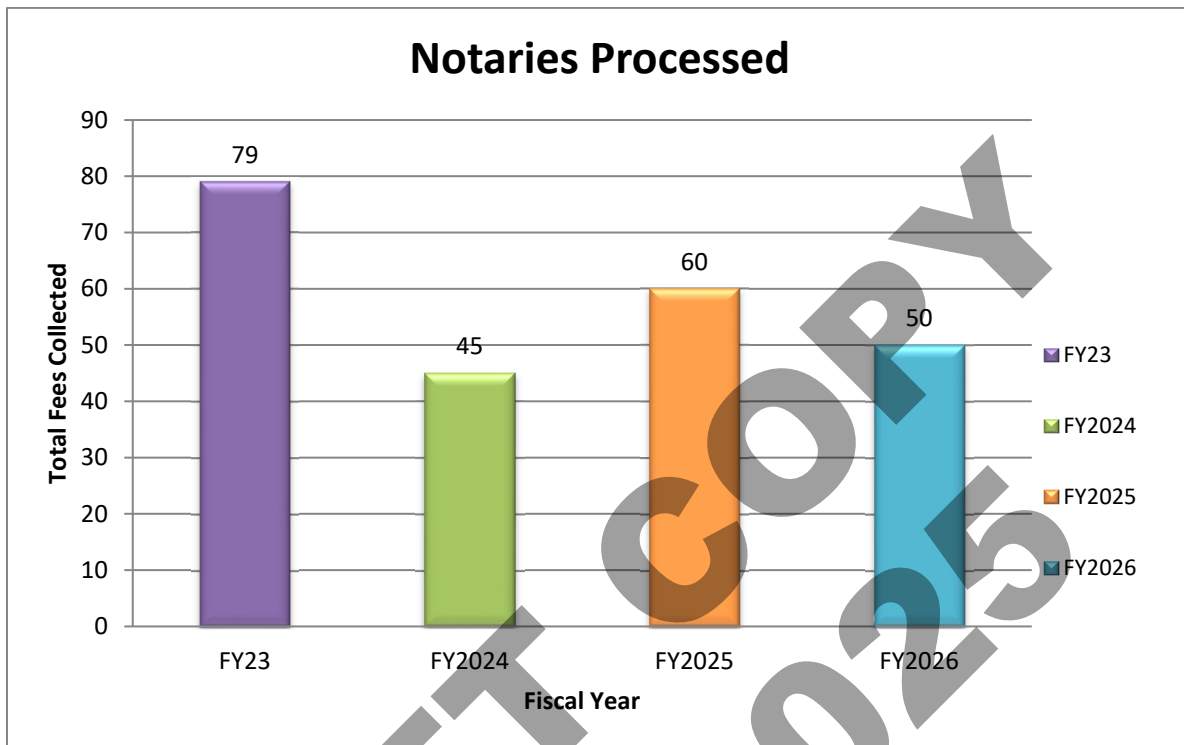
6. Maintain and optimize the records retention management plan, collaborating with departments to classify, store, and secure permanent documents effectively.
7. Support professional development by offering training opportunities for administrative staff to strengthen job performance and customer service skills.

### **FY 26 CHALLENGES**

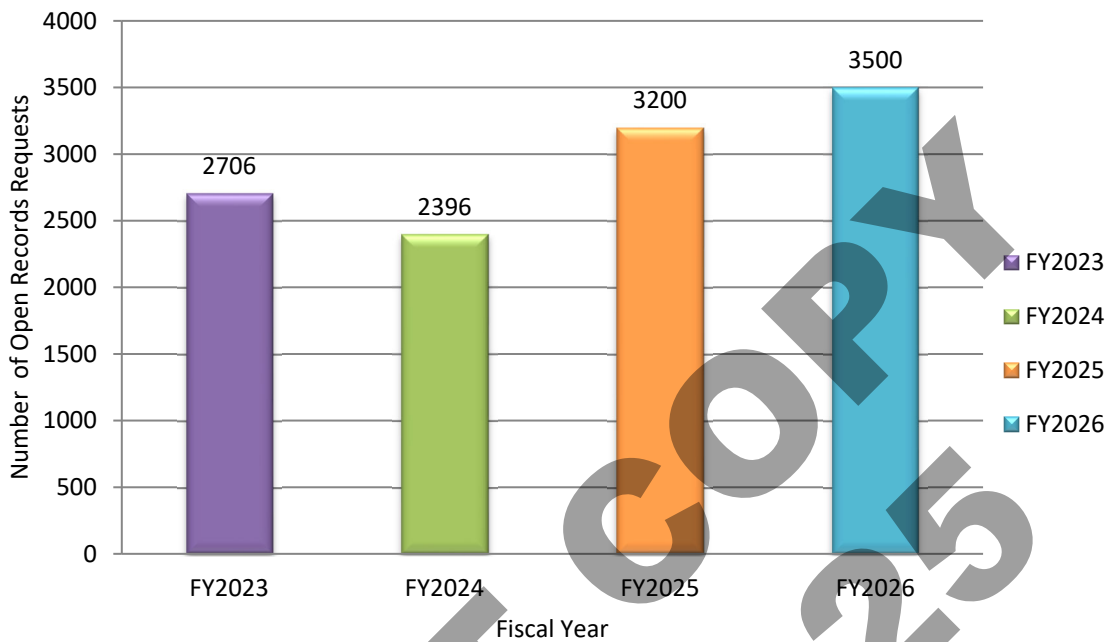
The City Clerk's Office faces several challenges as it strives to meet the growing demands of the City of East Point. One major challenge is updating and transitioning to modern agenda software and boards and commissions software to enhance efficiency and accessibility.

Additionally, the workload in the Clerk's Office continues to increase by at least 30% annually, driven by the expanding operational requirements of the city. This growth necessitates constant adaptation, streamlined processes, and effective resource management to maintain the high standard of service expected by the City Council, staff and the community.

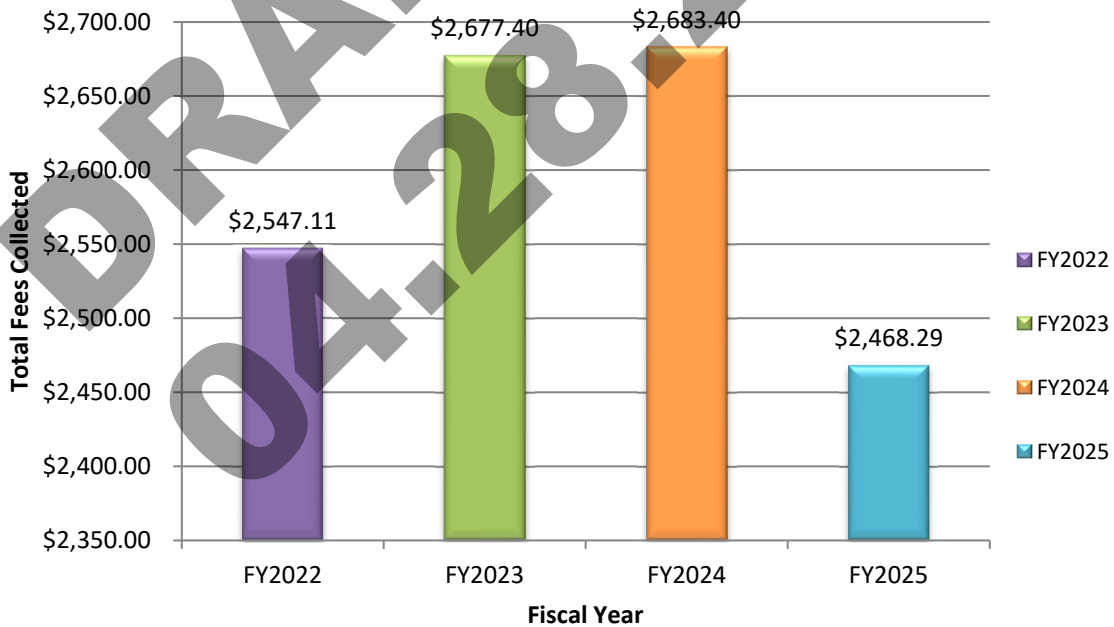
Measurement Description	FY23	FY24	FY25	FY26
	Actual	Actual	Projected	Projected
<b>Workload Measures</b>				
Open Records	2,888	3,542	3,000	3,600
Reports of Claims	81	109	75	85
Closed Claims	42	61		
Notaries	79	45	50	55
Council Meetings	24	24	24	24
Work Sessions	12	11	11	11
Special Called Meetings	3	1	2	2
Ethics Board Meetings	0	0	1	1
Ethics Pre-Hearings / Hearings	0	0	1	1
Finance/Budget Committee Meetings	10	11	8	12
Building Authority Meetings	0	0	3	3
Human Resources Committee	3	6	8	8
Emergency Council Meetings	0	0	0	0



### Open Records Requests Processed



### Income from Open Records



**MISSION & GOALS**

To manage the City of East Point operations following 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 the 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 who commit 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 costs 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. Continuing 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 effectiveness 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 advancements within the organization that support 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.

### **CHALLENGES**

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

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**MISSION & GOALS**

The overall goal for the Department is to ensure transference of 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 brand identity while nurturing community pride among East Point's growing population.
- To promote a stronger, positive image outside the city limits of East Point.
- To support the City Council and administration in achieving goals and specific community programs.
- To bridge the gap of the marginalized citizens to ensure they are as actively engaged as others.
- To maintain continuity of all communications internally and throughout the community while ensuring that our delivery of service is nothing short of world-class.

**OBJECTIVES**

1. Informing East Point Residents in a timely manner is the highest priority for the Office of Communications.
2. Transparency, Accuracy, Candor, and on-Time (TACT) 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 number of replays showcasing outdated material.

**EXPECTATIONS**

Measurement Description	FY24	FY25	FY26
	Actual	Projected	Proposed
Social Media Posts	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.	At least 8-10 posts daily across all social media sites. Post three videos weekly.

Web Updates	Updates were made to the web daily in the announcements and news sections of the website. Follow up with IT more often on the status of postings.	Updates were made to the web weekly in the announcements and news sections of the website. Follow up with IT more often on the status of postings.	Updates to the website are made weekly and upon request.
EPTV Videos	Six to eight videos a month	Upload eight new videos a month	Upload eight new videos monthly.
REVERB Newsletters	The 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.	Reimagine the community newsletter and realign the mission to ensure that we connect with every citizen both digitally and by mail.
Crisis Communication / Media Advisories	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.	Procure the assistance of the contracted PR Firm(s) to proactively create templates for the potential of Crisis Communication and create a SOP and best practice protocol in the event of an emergency. We will utilize Media Advisories as needed.
Events	Meet weekly to discuss the status of events for location, vendors, volunteers, and talent.  Major events are mandatory for the Communications Department to cover.	Meet weekly to discuss the status of events for location, vendors, volunteers, and talent.  Major events are mandatory for the Communications Department to cover.	Hire one Intern per Ward to assist with event coverage throughout the city. Host weekly Huddle Meetings to discuss all upcoming events and assign interns to cover as needed.  Coverage of major events will be assigned to the Department's full-time staff.
CREATOR'S POINT: The EPTV Studio Re-Imagined			This Re-Imagined Studio space will bring synergy and a fresh take to the way we communicate with our community.

### **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 create 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 that the taxpayers of the City of East Point understand that we practice ethical measures to procure expenditures, which promote vendor opportunity cost savings and improve operational efficiency.

### **OBJECTIVES**

1. Create policy and procedures for Contracts and Procurement
2. Improve Procurement Efficiencies
3. Provide Excellent Customer Service
4. Train all departments on Procurement fundamentals
5. Discontinue software and implement more affordable and accessible software to vendors,

### **OBJECTIVES UPDATE**

1. Prepared policy and procedures for Contracts and Procurement.
2. Procurement Efficiencies were improved by utilizing the city's standard contract instead of the vendor's contracts. Using more cooperative contracts that offer volume discounts, creating more city-wide contracts to allow competition and fixed prices, and building relationships with vendors and internal customers to speed up processes to allow trust.
3. Provide Excellent Customer Service- Divided departments to reduce the number of days to process requisitions; complete city-wide lunch and learn, all C&P staff and Warehouse Staff receive certifications based on job title
4. Train all departments 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
5. The previously implemented software cost the city Fifteen Thousand (\$15,000) per year – we have moved to a system that saves the city Six Thousand (\$6,000) per year and gives more vendors access to it.

### **GOALS UPDATE**

- Updated website to ensure vendors are utilizing the new, more efficient and informative C&P purchased software to allow electronic posting and response to bids; upload and manage contracts.
- Use the new system to assist with the evaluation process-BidNet will allow C&P to send all evaluations in real time for evaluation committees to review more effectively and upload scores and justifications; 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 – Buyer's duties will be updated
- Enhance process improvement while establishing transparency- reduced requisition process days, building better relationships with departments and vendors; incorporate more training for City employees.
- Established inventory system for the warehouse- Improved the process of entering inventory in the system by reducing the number of employees who have access to certain modules to allow more efficiency and accurate counts of inventory.

**FY 26 GOALS**

- Have departments issue correct insurance needs at Kick-off meetings.
- Hire a Contract Manager.
- Established and used an inventory study to assist with auditing of inventory at the warehouse.
- Start collecting and reporting on contract performance
- Ensure that all vendors have provided the proper documentation needed for the vendor approval process.
- Establish and utilize small businesses as vendors in the procurement process.

Measurement Description	FY23 Actual	FY24 Actual	FY25 Projected	FY26 Proposed
<b>Demand Measures</b>				
Decrease number of formal protests	0	1	1	0
Increase the number of annual blanket contracts	35	100	100	100
Contracts & Procurement – Total Number of Purchase Orders Processed Per Month	400	650	200	300
Contracts & Procurement – Total Number of Field Purchase Orders Issued Per Month	20	10	10	10

**MISSION**

To deliver exceptional customer service to our internal and external customers while adhering to sound fiscal, operational, and procedural standards and guidelines.

**DEPARTMENT GOALS**

Our departmental goals are outlined in our five standards for Public Service Delivery. These 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's revenues; achieve the organizational alignment and visibility needed to drive performance excellence; promote customer goodwill and satisfaction; and streamline the customer payment and new service processes in the event of a pandemic or natural disaster.

**OBJECTIVES**

1. Serve as an advocate for the City of East Point's utility customers.
2. Continue to provide ongoing and continual training for our employees.
3. Enhance ways to communicate and strengthen the relationships between our utility customers and the department.
4. Enhancing communication between the department division 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 the new ERP system BS&A

**CHALLENGES**

1. Drive-Thru upgrades for all lanes to be open during business hours and add a drive-up payment Kiosk for all utility and tax customers to streamline customer 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 the cost of the use of an outside agency and to allow Hire additional staffing to assist with the AMI Command due to the mass new meter installations, auditing new service accounts, and increase in new service accounts

**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 2026
- Sustain a healthy number of movies filmed in the city to benefit both residential and business communities, which will generate additional sales tax revenue for the city.
- Increase and expand the use of the Business & Industrial Development Authority (BIDA) via investment opportunities that will generate reoccurring revenue and engage the Downtown Development Authority (DDA) to provide financing for projects focused on the Commons project, that will ultimately enhance the city's tax base.

**OBJECTIVES**

1. Meet with a minimum of 20 small business prospects per quarter in FY 2026
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. Aggressively market and promote the city's largest privately owned site for redevelopment.
5. Continue to aggressively market East Point Corridors TAD Federal & State Opportunity Zones and Enterprise Zones, TOD and LCI for new investment.
6. Continue to work to recruit at least one or more grocery stores to the City of East Point
7. Continue to build and cultivate relationships between economic development and film industry partners.
8. Continue to develop programs and policies that will activate Downtown Development Authority initiatives and continue to maintain policies that will utilize BIDA investments throughout East Point
9. Recruit at least 1 new BIDA & DDA bond projects in FY 2026

Measurement Description	FY23	FY24	FY25	FY26
	Actual	Actual	Proposed	Projected
<b>Workload Measures</b>				
Businesses/individuals assisted	600	495	515	515
Events/projects initiated	25	28	35	35
Leads developed/worked on	90	85	87	87
Business/ community meetings held	44	55	55	55
Newsletters/materials/marketing materials created	25	50	53	53
Business/community surveys administered	60	20	20	20
Business site visits/interviews	104	150	148	148
<b>Efficiency Measures</b>				
Business visit per employee	45	65	60	60
<b>Effectiveness Measures</b>				
Number of new businesses	41	60	65	65
Number of new jobs	425	525-700	500-650	500-650



### **VISION**

The Office of Equity, Inclusion, and Empowerment envisions a community where residents experience a sense of well-being, safety, and self-sufficiency.

### **MISSION**

The Office of Equity, Inclusion, and Empowerment seeks to provide programs and services that address the following areas: homelessness, housing revitalization, housing affordability, mental health, substance abuse, and economic mobility.

Programs will be designed to provide compassionate and effective services that support self-determination and resiliency to all in need by promoting equal access, cultural competency, ethics, and accountability through collaboration.

### **GOALS**

- Address essential service gaps for at-risk members of the East Point community.
- Enhance health and wellness outcomes by tackling the social determinants of health that affect the EP Community.
- Enhance access for individuals seeking services by integrating the East Point human services system, aiming to improve the quality of life for families and individuals.
- Meet the growing needs of the East Point community through the development and coordination of resources and funding practices.
- Enhancing the quality, capacity, and delivery of services by strengthening the network of human service providers.
- Advocating and providing leadership for improved efficiencies and effectiveness of the human services system both sub-regionally (across south Fulton) and regionally (county-wide).
- Establish internal collaboration by building a successful partnership with the police department and other relevant internal offices to address issues including homelessness, hunger, mental health, and substance abuse.
- Increase homeownership for East Point residents
- Increase housing stock for individuals across all income levels in East Point
- Assist Seniors, Veterans, low-income, and vulnerable residents with home repair
- Implement the equitable policies, programs and procedures as specified within our Equitable Growth and Inclusion Strategic Plan.



**FY'26 OBJECTIVES**

1. Supporting and strengthening families so they can thrive while living and working in East Point
2. Engaging families and other stakeholders in family-centered community building.
3. Increasing the impact of City resources through improved internal and external collaboration
4. Developing a funding model for East Point Human Services that provides services for families' long-term and short-term goals.
5. Advocating and providing leadership for improved efficiency and effectiveness of the human services system countrywide.
6. Form partnerships with homeownership assistance programs and services (i.e., Down payment assistance, housing counseling, Runaway Youth), mental health care (Adult Crisis Services, Substance Abuse Services), and legal aid services.
7. Provide minor home repair for seniors & veterans 55 and older with disabilities and 60 and older without.
8. Continued participation as a G.I.C.H. alumni member.
9. Increase affordable housing options to reduce evictions and housing instability.
10. Develop more permanent supportive housing units with wraparound services.
11. Continue programming for first responders and city employees to become homeowners by hosting quarterly homeownership and financial literacy workshops
12. Expand down payment assistance programs to target East Point employees and residents to become East Point homeowners
13. Partner to implement the East Point Business Industrial Development Authority's Homeownership Program for East Point employees
14. Secure additional funding sources for home repair programs (CDBG, CHIP grant, philanthropic partnerships).
15. If awarded, execute the \$500,000 CHIP grant-funded major home repair program
16. Support Low-Income Housing Tax Credit (LIHTC) projects through the GICH process.
17. Promote responsible private-sector partnerships to encourage affordable housing.
18. Introduce and implement policies that encourage and support inclusive housing developments.
19. Advance the planned 60-unit affordable/mixed-income housing project "The 55"
20. Continue supporting the reimagining of the "50 Worst" Property Program
21. Support the Demolition and cleanup of blighted properties within East Point
22. Introducing a comprehensive, inclusive, and equitable housing ordinance
23. Host community homeownership events and town halls to educate residents on housing opportunities.

24. Maintain and evaluate vacant city-owned properties for redevelopment opportunities.
25. Expand partnerships with East Point Authorities and other development partners to maximize community impact and housing development.

### **STAFFING**

The Office of Equity, Inclusion, and Empowerment shall provide for the following staff: Five (5) total staff: Two (2) Program Managers, one (1) Community Liaison, one (1) Program Analyst, and one (1) Support Coach, shall work to enact the goals of the Office of Equity, Inclusion, and Empowerment and the related plans adopted. One (1) Program Manager focuses on the effort to address homelessness within our community. One (1) Program Manager focuses on the effort to address housing affordability, housing revitalization, and will also assist in addressing the inclusive housing action items within the Equitable Growth and Inclusion Strategic Plan. One (1) Community Liaison focuses on resident outreach and services, case management, and administrative support for the OEIE. One (1) Program Analyst focuses on coordinating housing programs and events, developing partnerships and policies, and providing administrative support for the OEIE. One (1) Support Coach shall support residents enrolled in the Empowered by Getting Ahead program in accomplishing their empowerment plans.

### **BUDGET/FUNDING**

The Office of Equity, Inclusion, and Empowerment will be funded for FY'26 with the General Fund and grant funding when available. An allocation budget sheet shall be provided for funding line items, which will address the following:

Salaries & benefits: 5 full-time employees

Program Expenses

Education & Travel

Dues & Subscriptions

Professional Services

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 outstanding service to our internal and external customers while cost-effectively providing professional and excellent services.

**OBJECTIVES**

The Fleet Division's program objective is to complete ninety-five percent (95%) or better of the work generated within the FY26 budget year:

- A. Continue to create a new culture within the fleet division of providing excellence first to our customers.
- B. Create cost-cutting methods for each vehicle by using state-of-the-art diagnosis tools and consistently training in ever-changing technology in the automotive industry.
- C. Optimizing the new Ford Fleet telematics for better tracking of our service information and vehicle location will help us effectively schedule preventative maintenance to prevent minor breakdowns.
- D. Prioritize hiring highly skilled candidates to reduce the need for outsourced repairs, resulting in significant long-term savings for the city
- E. Auction and salvaging aging vehicles and equipment in our fleet to maintain our workplace.

**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 about current technology to be an effective employee

Measurement Description	FY24	FY25	FY26
	Actual	Target	Target
<b>Routine Maintenance (repairs)</b>	569	565	580
Equipment in City Fleet	110	113	120
Vehicles in City Fleet	265	361	380
<b>Preventative Repairs</b>	95%	96%	96%
<b>Efficiency Measures</b>			
# Repairs outsourced	35%	18%	25%
<b>Effectiveness Measures</b>			
% Completed Vehicle Repairs	100%	100%	100%

**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.

**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. 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.

4. 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 fund's equity accounts.

5. Develop and have the Mayor and Council approve of fund balance levels for each fund.

Description	FY23 Actual	FY24 Actuals	FY25 Projected	FY26 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 <sup>th</sup> 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	1	1

## **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 deliveries to the community in an efficient cost-effective manner. Staff consist of 72 sworn firefighters, two (2) civilians, which totals 74 fire personnel.

### **Vision:**

The East Point Fire Department is committed to a new era of excellence, defined by professionalism, integrity, compassion, and service. We envision a future where every action reflects our unwavering dedication to these core values, ensuring the safety and well-being of our community.

### **Professionalism:**

We uphold the highest standards of professionalism, embodying ethical conduct, exemplary behavior, and unparalleled competence in all aspects of our service. Through continuous training and development, we strive to excel in our roles and exceed expectations.

### **Integrity:**

Integrity is the foundation of our service. We operate with honesty, transparency, and consistency, aligning our actions with our values and principles. Our commitment to integrity builds trust and fosters confidence in our community.

### **Compassion:**

We approach every interaction with empathy and sympathy, recognizing the human aspect of our work. Whether responding to emergencies or providing support to those in need, we demonstrate compassion and understanding, easing suffering and promoting healing.

### **Service:**

Our dedication to service is unwavering. We provide rapid, highly skilled responses that meet the immediate needs of our community while continuously seeking opportunities for improvement. Within a safe work environment, we prioritize the well-being of both our team members and those we serve, ensuring the highest quality of care and support.

**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 department's strategic plan, goals, and objectives, creates, directs, and implements programs to meet those goals. Develop policies and procedures, research and develop grants, oversee interdepartmental relations, provide statistical analysis, budget development, develop job criteria and performance measurements, and filter information to the media.

**Operations Division**

The Operations Section 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 into 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. Currently, we are in the process of renovating old Fire Station 5, which, upon completion, will allow the City of East Point Fire Department to operate with 4 Fire Stations.

**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, site, 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 to 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 Inspections and Pre Plans of all Identified 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 the number of fires and fire deaths annually
- Respond to all citizen requests promptly.
- Maintain emergency response times for Fire/EMS calls.

Measurement Description	FY24	FY25	FY26
	Actual	Proposed	Projected
<b>Demand Measures</b>			
Perform Inspections of High-Risk East Point businesses.	100%	100%	100%
Provide programs annually for high-risk East Point residents (youth and elderly) through Community Programs	100%	100%	100%
Apply for a minimum of \$50,000 in Grants Annually based on identified department needs.	\$1,300,000	\$300,000	300,000
<b>Workload Measures</b>			
Exceed the ISO (Insurance Services Office) minimum of 228 Total Training hours for all personnel	250	240	240
Ensure a minimum of 50% of staff will take additional training annually to improve service delivery to citizens and enhance knowledge, skills, and abilities.	50%	50%	50
Attend and Present Material at a minimum of 50 Community Meetings Annually	100	110	110
<b>Efficiency Measures</b>			
Respond to all emergency incidents within 6 minutes 90% of the time	90%	92%	92%
Reinforced Response on scene within 8 minutes 90% of the time	90%	90%	92%
Train 100% of Department Heads on COOP/COG Annually <b>(New Metric)</b>	100%	100%	100%
Fill 100% of Authorized Sworn Firefighter Positions Annually (78 positions total)	95%	95%	95%
<b>Effectiveness Measures</b>			
Reduce the number of Structure Fires	40	35	35
Teach Fire Safety Programs and Tips to Schools, Businesses and Neighborhood Groups annually.	35	35	35
Respond to all community/customer service requests within 24 hours	100%	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%
Maintain a minimum 90% positive rating for customer service delivery	100%	100%	100%

**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 budgeted workforce of approximately six hundred (600) 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:**

- Implementing Phases I and II of the Pay, Classification, and Benefits Survey.
- Sponsoring Employee Engagement Activities quarterly.
- Advertise vacancies in diverse publications, including professional associations and trade journals.
- Participating in job fairs at area colleges and universities and establishing apprenticeship programs in select departments.
- Recognizing employees through annual Service Awards programs

**To Ensure Employee Excellence in Customer Service Delivery by:**

- Providing annual customer service training
- Conducting conflict resolution training

**To Develop Training and Career Development by:**

- 
- Conducting annual Prevention of Sexual Harassment Training for all employees.
- Creating a leadership development program to train aspiring supervisors.
- Conducting periodic (not less than twice per year) driving training programs to reduce the number of automobile accidents.
- Conducting workshops on resume writing, interviewing techniques, and career exploration and advancement.

To Administer Benefits by:

- Hosting monthly lunch and learning sessions on physical, mental, and financial matters.
- Conduct audits of benefits to ensure that only eligible employees receive them.
- Updating benefit changes on time.

To Provide an Effective Risk Management Program by:

- Recognizing safe drivers with an annual awards program.
- Hosting monthly Safety Committee meetings.
- Conducting random drug screens and driver's license checks.
- Staying abreast of Risk Management "Best Practices" and implementing those that are compatible with East Point.

**FY 26 ISSUES**

- Develop an online Records Retention Program per Georgia Law.
- Standardize safety improvement programs for all employees with an emphasis on field personnel experiencing a high number of accidents.
- Create Lunch and Learn sessions to increase awareness of preventable diseases.
- Increase awareness of the Employee Assistance Program.
- Develop a plan to convert paper files to an electronic database.
- Conduct audits of employee files to ensure accuracy.
- Preserve deteriorating employee records.

<b>Performance Measures</b>				
<b>Measurement Description</b>	<b>FY 23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>
<b>Demand Measures</b>				
Time to Hire (days)	25	59	30	25
IOJ Return to Work (days)	5	5	3	3
<b>Efficiency Measures</b>	<b>Actual</b>		<b>Goal</b>	
Time to Hire	30		25 business days	
Turnover Rate	15.57		10%	

## **VISION**

The Information Technology Department is committed to shaping a digitally connected future where innovative solutions drive efficiency, accessibility, and inclusivity. By leveraging cutting-edge technology, we empower residents, businesses, and city departments to thrive in an increasingly digital world. Our vision is to create a smarter, more resilient city where technology enhances daily life, strengthens communities, and fosters meaningful connections.

## **MISSION**

Our mission is to fortify the city's cybersecurity resilience while delivering exceptional support to our employees. We are dedicated to implementing robust security measures that protect the city's digital infrastructure and assets against evolving threats. At the same time, we empower employees with the knowledge, training, and resources necessary to navigate the digital landscape safely and effectively. Through a steadfast commitment to cybersecurity and workforce enablement, we aim to build a secure, adaptive, and technology-driven city that remains resilient in the face of emerging challenges.

## **CORE VALUES**

Our core values serve as the foundation for delivering secure, reliable, and integrated technological solutions:

- **Security** – Upholding the highest standards to protect data, systems, and infrastructure.
- **Innovation** – Embracing emerging technologies to drive continuous improvement.
- **Collaboration** – Fostering strong partnerships to enhance efficiency and service delivery.
- **Adaptability** – Responding proactively to technological advancements and evolving challenges.

## **GOAL**

The primary goal of the Information Technology Department is to establish a secure, resilient digital infrastructure while providing exceptional service to all stakeholders. Through proactive cybersecurity initiatives and comprehensive risk management strategies, we safeguard sensitive data and critical systems, ensuring the integrity and confidentiality of city operations. Additionally, we are committed to delivering responsive, high-quality support to internal departments and external partners, equipping them with the technological resources needed to achieve their objectives. By prioritizing security, innovation, and stakeholder empowerment, we strive to cultivate a trusted and collaborative digital ecosystem that enhances the city's overall efficiency, safety, and prosperity.

**OBJECTIVES**

- Enhance the reliability, security, and scalability of our IT systems and networks by leveraging cutting-edge technologies and best practices. This will optimize performance, streamline operations, and improve service delivery for city departments and residents alike.
- Fortify the city's cybersecurity posture by implementing proactive measures to safeguard digital assets, protect sensitive information, and mitigate cyber threats. Through enhanced training programs and robust security protocols, we aim to bolster resilience and ensure the integrity and availability of critical city systems and data.
- Continue upgrading the Wi-Fi system for internal stakeholders, ensuring reliable connectivity and robust network performance across city facilities. We strive to create an efficient and connected work environment that empowers staff to collaborate effectively and deliver high-quality services to the community.
- Enhance the city's website to provide a more user-friendly, informative, and accessible online platform for residents, businesses, and visitors by streamlining design, intuitive navigation, and responsive functionality. We aim to improve user experience and engagement.
  - Providing annual customer service training
  - Conducting conflict resolution training

**CHALLENGES**

- Develop an online Records Retention Program per Georgia Law.
- Standardize safety improvement programs for all employees with an emphasis on field personnel experiencing a high number of accidents.
- Create Lunch and Learn sessions to increase awareness of preventable diseases.
- Increase awareness of the Employee Assistance Program.
- Develop a plan to convert paper files to an electronic database.
- Conduct audits of employee files to ensure accuracy.
- Preserve deteriorating employee records.

### High-Level Goals, Objectives and Projects:

Focus Areas	Objectives	Projects
<b>Safe &amp; Sustainable Community</b>	Promote safety and transparency by employing modern information technology solutions.	<ul style="list-style-type: none"> <li>➤ Upgrade the city's network infrastructure to implement redundancy and resiliency within city operations.</li> </ul>
<b>Innovative &amp; High-Performing Organization</b>	Modernizing the City's operational and emergency response capabilities to serve our customers and citizens more efficiently.	<ul style="list-style-type: none"> <li>➤ Upgrade the city's data infrastructure to improve reliability and stability while taking advantage of advances in storage and processing techniques.</li> <li>➤ Implement cybersecurity measures and enhancements to better protect the city's digital assets.</li> </ul>
<b>Infrastructure</b>	Upgrade systems, applications, and processes to enhance operational efficiencies and provide outstanding customer service.	<ul style="list-style-type: none"> <li>➤ Renovate Auditorium – Install Wi-Fi, Access Control, Cameras, and Theater technologies.</li> <li>➤ Continue to upgrade the citywide Wi-Fi and fiber connectivity.</li> <li>➤ Modernize the city's email &amp; web filter, archive, and data encryption solution.</li> <li>➤ Improve City Website: speed, mobile-friendly, and a better user experience.</li> <li>➤ Implement full Microsoft O365 solutions, including OneDrive for user personal work folders.</li> </ul>



1. Fortify the city's cybersecurity posture by implementing proactive measures to safeguard digital assets, protect sensitive information, and mitigate cyber threats. Through enhanced training programs and robust security protocols, we aim to bolster resilience and ensure the integrity and availability of critical city systems and data.
2. Continue upgrading the Wi-Fi system for internal stakeholders, ensuring reliable connectivity and robust network performance across city facilities. We strive to create an efficient and connected work environment that empowers staff to collaborate effectively and deliver high-quality services to the community.
3. Enhance the city's website to provide a more user-friendly, informative, and accessible online platform for residents, businesses, and visitors by streamlining design, intuitive navigation, and responsive functionality. We aim to improve user experience and engagement.

Measurement Description	FY23	FY24	FY25	FY26
	Actual	Actual	Projected	Projected
<b>Demand Measures</b>				
Users supported	600	625	650	
PCs/Laptops	750	800	815	
Servers (Hardware & Virtual) supported	90	100	100	
Copiers, Printers supported	37	45	45	
<b>Workload Measures</b>				
Helpdesk Requests by phone	12,229	12,560		
Helpdesk Requests by email	8,450	10,000		
Number of Projects	17	25	24	
Website view	955,422	1,100,000		
<b>Efficiency Measures</b>				
Percentage of Requests Closed	90%	91%	92%	
Percentage of Projects Completed	96%	95%	95%	
<b>Effectiveness Measures</b>				
Request resolved within 1 business day	92%	93%	94%	
Request resolved within 3 business days	96%	96%	97%	
% Projects completed by due date	92%	93%	90%	





### **Vision Statement**

The vision of the City of East Point Municipal Court is to be a model court characterized by excellence through quality, customer-focused service.

### **Mission Statement**

The mission of the City of East Point Municipal Court is to provide prompt and courteous service efficiently while promoting justice fairly and impartially. We will achieve this by:

- Providing the highest level of service with efficiency and transparency to the citizens we serve.
- Acknowledging and enhancing the potential of every person in our organization to contribute to the administration of justice through participation, training, and technology.
- Continuing to utilize technological advancements in the Judicial realm as it pertains to how cases are heard, processed, and adjudicated.
- Ensuring that court procedures and structure best facilitate the expeditious and economical resolution of disputes.
- Respecting the dignity of every person, regardless of race, class, gender, or other characteristic, applying the law appropriately to the circumstances of individual cases, and including judges and court staff who reflect the community's diversity.
- Earning the respect and confidence of the Citizens of East Point and continuing 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 the Municipal court.
- Explore options to increase space for staff within the Court Department and LEC Building.
- Create more efficient, cost-effective, and user-friendly processes for those attending court proceedings.
- Continue progress towards paperless court procedures.
- Evaluate grant opportunities for the reduction of recidivism and aiding the mentally infirm.

## OBJECTIVES

1. Hire additional staff to fill unfilled positions.
2. Move forward with a hybrid environment of simultaneous virtual and in-person hearings.
3. Continue to work with the design company to maximize the space for staff and renovate the Courtroom and adjoining offices.
4. Become more customer service-driven by utilizing professional educational training for staff to ensure the highest level of customer service to the public.
5. Expand our virtual capabilities to fully accommodate persons with disabilities and limited technical proficiency.

## PERFORMANCE MEASURES

Measurement Description	FY23	FY24	FY25	FY26
	Actual	YTD	Projected	Projected
<b>Workload Measures</b>				
# of jail citation cases	775	732	832	832
# of traffic cases	5323	5104	6858	6858
# of local ordinance cases	919	2295	2954	2954
# of drug cases	521	92	146	146
# of DUI cases	54	47	98	98
# of Probated Cases	791	1599	1198	1198
# of Court Appointed Counsel Cases	736	731	426	426

### **MISSION & VISION**

The City of East Point Parks & Recreation and Cultural Affairs 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 and Cultural Affairs Department is to promote a healthy community where all residents participate in a broad range of parks, recreation, educational, and public arts/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 department's goal of promoting a well-rounded student athlete and a healthy adult community will be accomplished by offering inclusive programming, continuing educational enrichment, completing, and enhancing the city's trail and bike systems, introducing new competitive education programs, increasing athletic registration, promote awareness of and educate public about art, build opportunities for public/private partnerships, improving procedures, processes and quality control. Lastly, by improving marketing and visibility.

### **OBJECTIVES**

1. Align with proven national public art practices, standards and procedures.
2. Beautify and activate public spaces throughout East Point.
3. Identify grant opportunities to fund public art initiatives and programs.
4. Multi-Plex Generational Recreation Center:
  - a. Engineering/Design/Construction Management
  - b. Community Engagement
  - c. Onboarding Construction Company for Build
5. Capital and Grant Funded Improvements at City Parks:
  - a. Modern/Inclusive playground equipment
  - b. Improve Landscaping
  - c. Engineering/Design/Concepts (Commerce Park and Woodland Fields)
6. After School Programming/Extended Learning Program
  - a. Homework assistance
  - b. S.T.E.A.M (science, technology, engineering, art, math)
  - c. Agricultural Science
  - d. Physical Education
  - e. S.T.E.M Fall, Spring, and Summer Camp
  - f. Drone/Robotic Camps and Workshops
7. Exceptional Needs Programming
  - a. Miracle League of East Point

## ***Parks & Recreation and Cultural Affairs***

- b. Together We're Able (Auto-Sensory and Enrichment Activities)
- 8. Competitive Academic Programming:
  - a. Drone Soccer
- 9. Jefferson Recreation Center
  - a. Improve landscaping and curb appeal
  - b. Restroom Renovation
  - c. Flooring
- 10. Pickle Ball Program
  - a. Alta Pickle Ball League
  - b. Pickle Ball League (Beginner, Intermediate, and Advanced)
- 11. Review, edit, and add Standard Operating Procedures and processes
- 12. Implement improved quality control of equipment

Measurement Description	FY21	FY22	FY24	FY25	FY26
	Actual	Actual	Projected	Projected	Projected
Complete 100% of capital projects	90%	90%	100%	80%	80%
Increase overall youth program participation by 10%	100%	100%	0%	100%	100%
Increase facility reservations by 10%	100%	100%	0%	20%	20%

### VISION

The Department of Planning & Community Development seeks to be a courteous, responsive, progressive, efficient, effective, and innovative service delivery city government entity. This PCD department makes every effort to balance policies and regulations to create inclusive, equitable, 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, inclusive, 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, and 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 on 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 providing 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 and the community.

### OBJECTIVES

1. Rebuild a solid team of well qualified and talented individuals that will support the mission and goals of the Planning and Community Development Department.
2. Provide accurate and reliable information to customers in a timely manner.
3. Continuously update the website, forms, and applications available online.
4. Present new and innovative tools that can be implemented in East Point.
5. Conduct *Planning 101* informational meetings for the public.
6. Use data captured in the newly implemented Virtual Customer Service Counter to improve customer service delivery.

### FY 26 KEY FOCUS AREAS

- Revise Zoning Ordinance and Comprehensive Plan
- Launch a formal Technical Review Committee for Land Development for the implementation of formal standards and operational procedures that are supported by an intergovernmental memorandum of understanding.
- Pursue customer satisfaction as one of the major key focus areas.
- Finalization of Department Reorganization: Fill open positions, cross-training, revised job descriptions, update position functions to address and respond to current customer service delivery needs, and focus on wins learned during the COVID-19 pandemic.
- Continuing to work with the BS&A vendor to eliminate all glitches in the system while transitioning 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.
- Continuing 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 sign-in)
- Continuing 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. Focus on health equity, middle housing, streamlining plan review process even further.

- Initiate an 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 the 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 a streamlined permitting process through an enhanced, user-friendly web-based ERP BS+A permit tracking module.
  - Purchase plans review digital software for the entire TRC team including all permitting staff team to electronically review, make comments and stamp plans.
  - Train the entire Plan Review technical review team on Plan Review software and fully implement with BS+A the new ERP system
  - Cross-department intergovernmental MOUs and SOPs for efficient and effective plan review, permitting, and inspection service delivery for the city.
  - RFP to clean up addressing issues and GIS integration
  - Fund/Invest in Department Phone Management System
  - Add a funding administrative assistant/receptionist position for proper incoming call and email distribution through the department
  - Continue Community and internal department Education for the 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 plan review meetings for the technical plan review team to provide coordinated feedback to the plan review and permit applicants, architects and engineers, developers, and citizens of East Point when plans are not approved the 1<sup>st</sup> time submitted.
- Continue to implement Permit Study Recommendations: An Analysis of the Development Review and Permitting Process was conducted and completed in June of 2017. Start reviewing the possibility of updating a new permit study.

## *Planning & Community Development*

- Provide and install state-of-the-art Customer Service-friendly Permit and Licensing Kiosks in the Planning and Community Development department lobby.

Measurement Description	FY22	FY23	FY24	FY25	FY26
	Actual	Actual	Actual	Projected	Projected
<b>Demand Measures</b>					
<b>Processed Totals</b>					
1. Applications Zoning	190	190	200	220	220
2. Applications Permits	4,000	3,000	4,000	4,200	4,200
3. Inspections	3,000	3,000	3,150	4,500	4,500
4. Business License	1,800	1,500	1,472	1,700	1,700
<b>Total Revenue</b>	<b>\$2,411,793</b>	<b>\$2,631,050</b>	<b>\$2,111,199</b>	<b>4,000,000</b>	<b>4,000,000</b>
<b>Zoning, Permitting, Inspections &amp; Licensing occur annually</b>	<b>16,863</b>	<b>7,690</b>	<b>9,850</b>	<b>12,000</b>	<b>12,000</b>
1. Zoning (90 days)	YES	YES	YES	YES	YES
2. Permitting (2- 3 weeks)	2 –WEEKS	2 – 3 WEEKS	2 – 3 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



**MISSION**

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

**GOAL**

1. A Professional Agency that focuses on integrity and commitment to a relentless drive to solve problems in the community.
2. Be the leading agency in Professionalism and Well-Trained Officers.
3. An Agency that is CALEA Certified (The Commission on Accreditation for Law Enforcement Agencies).
4. Reduce crime by 5% by actively implementing resources to problematic areas before the community requests the resources.

**OBJECTIVES**

1. Implementing strategies that empower officers and supervisors to address crime without undergoing a bureaucratic process.
2. Training and Education - Make available leadership training to personnel at the rank of sergeant and above.
3. Educate department personnel in the CALEA process
4. Reduce crime by focusing on the most repeated crimes

**FY26 CHALLENGES**

- Ensure all areas of the police department are fully staffed, including Jail, E-911, Code Enforcement Records, and I.D.
- Reduce entering auto crimes and car thefts by 10%.

### **MISSION**

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

### **GOAL**

To maximize the effectiveness and efficiency of the Code Enforcement Unit by immediately responding to complaints and aggressively searching for issues that cause citizens to live in discomfort in the neighborhoods.

### **OBJECTIVES**

1. Identify areas that contribute to crime (i.e., dilapidated houses, overgrown lots, and abandoned automobiles) and enforce the appropriate city code.
2. Report to the Patrol Section criminal activity observed while conducting inspections.
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 Police department.
6. Participation in the Citizen Police Academy criteria to educate the public on enforcement and restrictions involved with Code Enforcement issues.
7. Monitoring vacant and abandoned properties to avoid squatting.
8. Monitoring the City's 50 worst properties for compliance.
9. Continuing to provide annual GACE training to Code officers to keep up with current standards and practices and network with other agencies on code-related issues.

### **MOTTO**

**"To provide a Safe, sustainable, and attractive community in East Point."**

### **MISSION**

The mission of the City of East Point E-911 Communications Center is to expeditiously provide quality emergency call-taking and dispatch services to the citizens of East Point, its guests, and its stakeholders.

### **GOALS**

1. To provide efficient and professional emergency communication services.
2. To attract and retain talent by identifying candidates who are a cultural fit, who share our values, are committed to our purpose, and are motivated by our dynamic, technically advanced environment.

### **OBJECTIVES**

1. Recruit and maintain authorized staffing levels.
2. Develop a training program that promotes safe and secure communication procedures by mandating that team members continuously acquire skills that facilitate professional development and contribute to the city.
3. Honor commitments to internal and external customers by providing prompt, courteous, helpful, and informed communication services.
4. Leverage technology to enhance the E-911 system workflow, improve operator performance, and meet today's technological standards while ensuring safe and uninterrupted delivery of communication services.
5. Actively pursue a positive work culture through employee engagement, celebrating success, and supporting employees' physical, emotional, and mental well-being.

### **MOTTO**

"We are here to help."

**MISSION**

The mission of the City of East Point Municipal Jail is to ensure that the jail is operated in a safe, secure department, improvement of customer service, and to reduce liability and harm to the inmates and staff.

**GOALS**

1. To reduce the risk of liability and harm to inmates and staff.
2. To improve customer service for internal and external customers.
3. To review all jail policies and procedures to ensure all employees follow the departmental policy
4. To improve jail operations (SOP, Standard Operating Procedures)
5. To provide training for jail staff 8 hr. In Service/ and restraint training, semi-annual to enhance liability awareness
6. To improve a secure key system for the Jailer for accountability
7. To provide supervisors with Supervision classes, Management Classes, and leadership classes

**OBJECTIVES**

1. Ensure that the Municipal Jail follows state guidelines about jail operations.
2. To inspect and review incident reports, inmate grievances closely
3. To continue to upgrade and replace Jail infrastructure and fixtures to allow for maximum utilization of the jail facility
4. Incorporate new technology that will aid in streamlining jail operations, which in turn will maximize Detention Center safety and the safety of inmates

### **MISSION**

This office will utilize current technology to enhance services and improve the reach of 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. Finalize and institute a delinquent Tax sale to increase City revenue.

### **OBJECTIVES**

1. Improve the collection percentage to 96% through aggressively reducing delinquencies and improving our lien processes.
2. Educate the Citizens of East Point through Town Hall meetings and HOA meeting attendance.
3. Finalize search for full-service Tax Sale company
4. Continue to develop a relationship between Fulton County, East Point, and the citizens of East Point.

### **CHALLENGES**

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

Measurement Description	FY 24	FY25	FY 26
	Actuals	Projected	Proposed
<b>Efficiency Measures</b>	Property Taxes	Property Taxes	Property Taxes
Billed	18,780,263	20,350,000	22,500,000
Collected	99%	88%	96%

## **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 to provide 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 workforce productivity.
2. Increase the development of new and innovative technology;
3. Increase development with the department managers and supervisors;
4. Improve customer service.

### **BUILDING & GROUNDS Division**

The Mission of the Buildings and Grounds Department is to provide essential quality services to the citizens of East Point in a prompt, courteous, safe, efficient, and cost-effective manner to provide a quality of life in our neighborhoods and the City. Employees of building maintenance strive to provide quality building maintenance services to the City building, staff, and the community. We aim 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 positive work experience.

Our methods of assessment include regular on-site inspections of our facilities, maintaining regular dialogue with relevant staff groups and vendors to ensure standards are 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	FY24 Actual	FY25 Projected	FY26 Target
<b>Demand Measures</b>			
Scheduled 60.7 miles 6 months ROW Mowing Of City R/W (measured in miles)	140 miles	120 miles	120mil
<b>Efficiency Measures</b>	110%	100%	100%
Scheduled Drainage Ditch Maintenance (measured in miles, MS4 required 20% annually of 12 miles)	2.4	3.0	5.4
<b>Efficiency Measures</b>	20%	25%	45%
<b>Workload Measures</b>			
Work Order Service Request (moving furniture, litter patrol, and various laboring requests)	121	100	100
<b>Efficiency Measures: Completed W/O</b>	12%	100%	100%
Leaf Vacuum Collection (6-month program measured in tons)	885	900	1000
<b>Efficiency Measures</b>	86%	100%	100%

**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 tasks within the city roadways and rights-of-way. The mission is to maintain and improve roadways, sidewalks, and the stormwater 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 meets federal environmental standards, improved roadways, and a 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-way 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 multitask within the division.
- Continue to strive to reduce staff overtime.

**Performance indicator(s):**

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



**Performance Measures**

<b>Measurement Description</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>
<b>Demand Measures</b> (Performance measures are based on the actual completed work).	<b>Actual</b>	<b>Projected</b>	<b>Target</b>
Pothole Repair	577	90	80
Cross Drain Cleaning (Jet Cleaning, linear foot)	15	100	100
Street Sign Replacement (1800 estimated signs)	341	1200	900
<b>Effectiveness Measures</b> <b>Work Orders Completed</b>			
Pothole Repair	100%	100%	100%
Cross Drain Cleaning (Jet Cleaning)	25%	100%	100%
Street Sign Replacement	26%	100%	100%

<b>Measurement Description</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>
<b>Demand Measures</b>	<b>Actual</b>	<b>Target</b>	<b>Target</b>
New Sidewalk Installation	5.0 mi	5 mi	8 mi
Roadway paving	4 mi.	10 mi	10 mi
Roadway Striping	2.0 mi.	15 mi.	15 mi
<b>Workload Measures</b>			
Utility Cut Permits	56	80	80
<b>Efficiency Measures</b>	90%	100%	100%

Building & Grounds Division Measurement Description Work Order / Demand Measure	FY24	FY25	FY26
	Actual	Proposed	Projected
Scheduled 60.7 miles 6 months ROW Mowing of City R/W (measured in miles)	120 miles	120 miles	120 miles
<b>Efficiency Measures</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
Scheduled Drainage Ditch Maintenance (measured in miles, MS4 required 20% annually of 12 miles)	3.0	5.4	5.4
<b>Efficiency Measures</b>	<b>25%</b>	<b>45%</b>	<b>45%</b>
Work Order Service Request (moving furniture, litter patrol, and various laboring requests)	95	100	100
<b>Efficiency Measures: Completed W/O</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
Leaf Vacuum Collection (6-month program measured in tons)	925	1000	1000
<b>Efficiency Measures</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Roads & Drainage Division Measurement Description Demand Measures (Performance measures are based on the actual completed work).	FY24	FY25	FY26
	Actual	Proposed	Projected
Pothole Repair	90	80	80
Cross Drain Cleaning (Jet Cleaning, linear foot)	100	100	100
Street Sign Replacement (1800 estimated signs)	1200	900	900
<b>Roads &amp; Drainage Division Effectiveness Measures Work Orders Completed</b>			
Pothole Repair	100%	100%	100%
Cross Drain Cleaning (Jet Cleaning)	100%	100%	100%
Street Sign Replacement	100%	100%	100%
Transportation Division Measurement Description Demand Measures	FY24	FY25	FY26
	Actual	Proposed	Projected
New Sidewalk Installation	5 mi	8 mi	8 mi
Roadway paving	10 mi	10 mi	10 mi
Roadway Striping	15 mi.	15 mi	15 mi
<b>Workload Measures</b>	100%	100%	100%
Utility Cut Permits	80	80	80
<b>Efficiency Measures</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

The City of East Point Power Department is charged with providing power to the Residential and Commercial Customers of the City. The department when fully staffed consists of forty-five 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, and 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. As one of the largest municipal electric utilities in Georgia, City of East Point Power is a city-owned utility serving more than 18,000 electric customers. Our mission is to be a proven and respected provider of utility and related services. We pledge to provide high-quality, reliable, and competitive services to our customers and a fair return to the citizens of East Point.

### **GOALS**

Our goals for this budget year include the following: complete citywide electric system study (coordination study) continue to replace aging three phase reclosers on primary system; install smart system components that will assist with outage time and power restoration; add OMS (outage management system) to our existing SCADA system; complete replacement of all streetlights in the city to LED streetlights. Also, begin the Grid Hardening, overhead to underground projects, to help with reliable power.

### **OBJECTIVES**

1. Safety: Perform regular inspections on all vehicles and employee protective devices to minimize accidents and promote a safe working environment. Replace aging bucket trucks and other equipment.
2. In its effort to reduce risk from accidents, East Point Power will continue to inspect the Electrical Poles and its circuits in FY 2026.
3. New Electrical Infrastructure smart devices and switches (Intellirupter and trip savers): New electrical infrastructure smart devices will be installed to reduce line loss and outage response time.

### **ISSUES**

- Wood Pole inspections and replacements.
- Retention of qualified and competent Line Workers and employees at retirement age.
- Extended lead times for equipment, supplies, and a price increase.

Measurement Description	FY23	FY24	FY25	FY26
	Actual	Actual	Proposed	Projection
<b>Demand Measures</b>				
Provide a reliable source of power to the residents of East Point.	97%	97%	97%	97%
Reduce paper usage by increasing laptop use.	27%	27%	80%	80%
Patrol 58% of all Street/Security Lights.	59%	59%	80%	80%
Patrol all Electrical substation circuits.	100%	100%	100%	100%
<b>Efficiency Measures</b>				
Realize a 10-20% savings in material through ECG Joint Purchasing Membership.	10-20%	10-20%	10-20%	10-20%
Respond to all after-hours outage calls within 60 minutes.	100%	100%	100%	100%

## **MISSION**

The mission of the City of East Point Solid Waste Department is to create a sustainable and environmentally responsible solid waste management system that minimizes waste generation, maximizes recycling and recovery, and ensures safe disposal, thereby contributing to the health and well-being of our city and the environment, and keep the City of East Point Beautiful.

## **GOALS**

The goals of the Solid Waste Department are as follows:  
Our goal for the year 2026 is to achieve a 50% reduction in the total volume of solid waste sent to landfills compared to 2020 levels, through enhanced waste diversion strategies, public education, and innovative waste management practices.

## **OBJECTIVES**

The objectives of the Solid Waste Department are as follows:

### **1. Waste Reduction**

- Implement comprehensive waste reduction programs to decrease overall waste generation by 20%.
- Promote and support community initiatives and partnerships aimed at reducing single-use plastics and other non-recyclable materials.
- Encourage the adoption of waste minimization practices in businesses and households through incentives and educational campaigns.

### **2. Recycling and Recovery**

- Increase the recycling rate to 75% by expanding curbside recycling programs and enhancing the capacity of recycling facilities.
- Develop and implement programs for the recovery of organic waste, including composting and anaerobic digestion, to divert 30% of organic waste from landfills.
- Introduce e-waste collection and recycling programs to ensure the safe disposal and recovery of electronic waste.

## **CHALLENGES**

- Reduce the number of commercial haulers to one.
- Implementation of curbside recycling in-house aimed at cost reduction

Measurement Description	FY24 Actuals	FY25 Actuals	FY26 Projections
Demand Measures			
Verify all employees are present using daily reports and appropriate reassignments	260	260	260
Conduct daily equipment and vehicle inspection	260	260	260
Efficiency Measures			
Number of customer complaints	250	300	170
Effectiveness Measures			
Conduct safety inspections of equipment	12	12	120
Workload Measures	We are looking at Accuracy, Performance activity, and Task Analysis.		
Bulk Amnesty & Paid Bulk	Pick up service 3000 Annually		

## **STORM WATER DIVISION MISSION AND FRAMEWORK**

The Storm Water Division of the City of East Point is dedicated to enhancing the quality of life for its citizens by effectively managing storm water runoff and flood conditions. This mission aligns with all relevant federal, state, and local regulations, ensuring that services are provided in a safe, efficient, and cost-effective manner.

## **GOALS**

The goals of the Storm Water Division encompass both customer service and infrastructure management:

- **Respectful Customer Interaction:** Engage with East Point citizens proactively, addressing their concerns efficiently.
- **Infrastructure Quality:** Build, operate, and maintain infrastructure that safeguards public health, safety, and welfare through effective stormwater management.
- **Sound Engineering Practices:** Promote and enforce engineering designs that adhere to the "No Adverse Impact" principle.
- **Environmental Protection:** Enhance water quality through innovative practices, exceeding regulatory standards.

## **OBJECTIVES**

To accomplish its mission and goals, the Division has outlined several key objectives:

1. **Storm Water Utility Program Management:** Oversee the implementation and management of the proposed utility program.
2. **Compliance with NPDES Phase 1 MS4:** Ensure adherence to federal and state requirements for stormwater discharge.
3. **Floodplain Ordinance Oversight:** Manage city ordinances related to floodplain and post-development stormwater.
4. **Mitigation of Repetitive Loss Properties:** Address properties that are prone to repeated storm damage.
5. **Acquisition of Flood-Prone Structures:** Acquire and relocate structures within flood-prone areas.
6. **Open Space Protection:** Safeguard and restore open spaces within the city.
7. **Floodplain Home Evaluation:** Conduct city-wide assessments and rankings of homes in floodplain areas.
8. **Rip-Rap Program Implementation:** Establish a program to stabilize and protect waterway banks.
9. **Community Ranking System Compliance:** Maintain a ranking of seventh in the CRS by meeting federal requirements.



## CHALLENGES

The Division faces several challenges in achieving its objectives:

- **Infrastructure Inventory:** Ongoing development of a comprehensive inventory of the city's stormwater infrastructure is crucial for compliance and identifying illicit discharges.
- **Green Infrastructure/Retrofit Program:** Implementation of such a program is necessary to comply with the MS4 permit requirements.

By addressing these issues, the Storm Water Division aims to continue its commitment to enhancing the quality of life in East Point through effective storm water management and environmental stewardship.

Measurement Description	FY22	FY23	FY24	FY25	FY26
	Actual	Actual	Actual	Projected	Projected
<b>Demand Measures</b>					
Federal and State Compliance (NPDES, MS4, Floodplain, etc.)	100%	100%	100%	100%	100%
Stormwater Facility Site Inspections for MS4	100%	100%	100%	100%	100%
Illicit Discharge and Illegal Connection Screening	100%	100%	100%	100%	100%
Water Quality Sampling and Monitoring for MS4	100%	100%	100%	100%	100%
Industrial Site Inspections	100%	100%	100%	100%	100%
Two hundred forty-six (246) Highly Visible Pollutant Source Inspections.	100%	100%	100%	100%	100%
Inspections of LDP sites	100%	100%	100%	100%	100%
Re-inspections of LDP sites	100%	100%	100%	100%	100%
LDP & Concept Review	100%	100%	100%	100%	100%
Floodplain Review	100%	100%	100%	100%	100%
Elevation Certificates (750) properties	100%	100%	100%	100%	100%
Outfall Inspection and Screening	100%	100%	100%	100%	100%
MS4 Compliance Reporting	100%	100%	100%	100%	100%
CRS Compliance Requirements	100%	100%	100%	100%	100%

Regulatory Compliance Advisory Meetings	100%	100%	100%	100%	100%
<b>Workload Measures</b>					
Inspections of LDP sites	100%	100%	100%	100%	100%
Elevation Certificates (750) properties	100%	100%	100%	100%	100%
Outfall Inspection and Screening	20%	20%	20%	20%	20%
MS4 Compliance Reporting	100%	100%	100%	100%	100%

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## **WATER AND SEWER DEPARTMENT MISSION AND STRATEGIC PLAN**

The Water and Sewer Department of the City of East Point is dedicated to providing exceptional service through progressive management and administrative oversight. Our mission is to effectively manage the city's resources, external funding, procurement, and budget matters. This ensures that the goals, objectives, and operational strategies for East Point's Water Resources are successfully implemented to meet the community's needs.

### **GOALS**

In the coming years, the Water & Sewer Department aims to address the requirements of an aging infrastructure while delivering high-quality products and services. We are committed to improving and expanding our operations, maintenance, and Capital Improvement Plan (C.I.P.) services. This will be achieved through comprehensive strategic planning and implementation, focusing on short-term and long-term fully funded goals.

### **OBJECTIVES**

To fulfill our mission and achieve our goals, we have outlined several key objectives:

- **Enhance Productivity:** Provide oversight and management of personnel, finance, procurement, and budget matters to ensure that goals, objectives, and strategies are successfully implemented and on target.
- **Code Compliance:** Ensure enforcement of City Ordinances to maintain standards and regulations.
- **Standards Review:** Update the City of East Point standards to include the latest construction standards and specifications.
- **Service Implementation:** Implement a service distribution and production schedule to improve efficiency.
- **Performance Reporting:** Develop productivity analysis and performance reporting to track progress and outcomes.
- **Infrastructure Renewal:** Replace degraded sewer and water lines to maintain system integrity and reliability.
- **Tax Management:** Efficiently manage the Municipal Option Sales Tax to support departmental funding.
- **Regulatory Compliance:** Ensure compliance with federal and state drinking water regulations to maintain safety and quality.
- **Water Meter Management:** Conduct AMI Water Meter repair and replacement to optimize water usage tracking.
- **Backflow Program:** Maintain an effective backflow prevention program to protect the water supply.
- **Watershed Management:** Oversee water quality management of our watersheds to preserve natural resources.
- **Hydrant and Valve Program:** Implement an effective fire hydrant and valve program to ensure emergency preparedness.

- **PFAS Regulation Preparation:** Prepare for new water regulations regarding Per and Polyfluoroalkyl Substances (PFAS) to address emerging contaminants.
- **Facility Renovation:** Renovate the existing Water Treatment Plant facility to improve operational efficiency and capacity.

### **WATER CONSERVATION AND ENVIRONMENTAL STEWARDSHIP**

By focusing on these objectives, the Water and Sewer Department is committed to meeting the needs of our community, ensuring a reliable and sustainable water supply for the City of East Point. Our efforts in water conservation and environmental stewardship are essential in preserving natural resources and promoting a healthier environment for future generations.

#### **FY26 Department Performance Measures Water & Sewer (4331) Sewer Line Maintenance Division**

<b>Performance Measures</b>					
<b>Measurement Description</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
<b>Demand Measures</b>					
Linear ft. mains/service line installation/repair	1575 Lin. Ft	1500 Lin. Ft	1525 Lin. Ft	1525 Lin. Ft	1525 Lin. Ft
Linear Ft. (ML) Cleaned/Per Month	5500 Lin. Ft	5500 Lin. Ft	5050 Lin. Ft	5050 Lin. Ft	5050 Lin. Ft
Linear Ft. CCTV/Per Month	1530 Lin. Ft	1575 Lin. Ft	1650 Lin. Ft	1650 Lin. Ft	1650 Lin. Ft
Sewer Taps/Service Lines Installed per month	35	45	50	50	50
<b>Workload Measures</b>					
Linear ft. mains/service line installation/repair	1500 Lin. Ft	1500 Lin. Ft	1575 Lin. Ft	1575 Lin. Ft	1575 Lin. Ft
Linear Ft. (ML) Cleaned/Per Month	5000 Lin. Ft	5000 Lin. Ft	5020 Lin. Ft	5020 Lin. Ft	5020 Lin. Ft
Linear Ft. CCTV/Per Month	1500 Lin. Ft	1575 Lin. Ft	1650 Lin. Ft	1650 Lin. Ft	1650 Lin. Ft
Sewer Taps/Service Lines Installed per month	30	45	50	50	50
<b>Efficiency Measures</b>					
Emergency Service 24 hours mobilization time 2 hours	100%	100%	100%	100%	100%

## FY26 Department Performance Measures Water & Sewer (4440) Water Line Maintenance Division

Performance Measures					
Measurement Description	FY22	FY23	FY24	FY25	FY26
	Actual	Actual	Actual	Projected	Projected
<b>Demand Measures</b>					
Linear ft. mains/service line installation/repair New Water Line Replacement	1500 Lin. Ft	1500 Lin. Ft	3000 Lin. Ft	3500 Lin. Ft	3000 Lin. Ft
Linear Ft. (ML) Cleaned/Per Month	5000 Lin. Ft	5000 Lin. Ft	6000 Lin. Ft	6500 Lin. Ft	6000 Lin. Ft
Linear Ft. CCTV/Per Month	1500 Lin. Ft	1575 Lin. Ft	2000 Lin. Ft	2000 Lin. Ft	2000 Lin. Ft
Water Taps/Service Lines Installed per month	50	45	55	43	50
<b>Efficiency Measures</b>					
Emergency Service 24 hours mobilization time 2 hours	100%	100%	100%	100%	100%

## FY26 Department Performance Measures Water Treatment Plant (4430)

Performance Measures					
Measurement Description	FY22	FY23	FY24	FY25	FY26
	Actual	Actual	Actual	Projected	Projected
<b>Demand Measures</b>					
Total Coliform Bacteria (% Positive)	0%	0%	0%	0%	0%
<b>Workload Measures</b>					
840 Finished Water Samples Tested	100%	100%	100%	100%	100%
<b>Efficiency Measures</b>					
840 Finished Water Sample (%Negative)	100%	100%	100%	100%	100%

**FY26 Department Performance Measures  
Water Meter Repair (4446)**

<b>Performance Measures</b>					
	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>
<b>Measurement Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
<b>Demand Measures</b>					
Meters and Backflows Installed	500%	650%	450%	675%	700%

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

**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 that identify, record, classify, and summarize financial information to produce financial records.

**Accounting System:** The total structure of records and procedures that 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 flow.

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

**Appropriation:** An authorization granted by a legislative body to incur obligations and to expend public funds for a stated purpose. 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 expenditure.

**Bond:** A written promise to repay a specified sum of borrowed money, called the face value of principal amount, at a specified date or 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.

**Budget:** A plan of financial operation embodying an estimate of proposed expenditure for a given period and the proposed means of financing it. 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 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 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 The 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 involved in 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 funds 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 to produce 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 is adopted for governmental Fund type. It is a modified version of the full accrual basis of accounting that, in general, Measures the 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 that must be by ordinance and Those that 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 that 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 an 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 the 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 financing services performed for the common benefit. Taxes levied by 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 exemption that may be applicable.

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

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

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

SCADA: Supervisory Control and Data Acquisition

SWP3: Stormwater Pollution Prevention Plan

TAD: Tax Allocation Bond

TAN: Tax Anticipation Note

TMSA: Total Molecular Surface Area

WTP: Weight Time Priority

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# EAST POINT GEORGIA

## PROPOSED DETAILED REVENUES

Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	DEPARTMENT	CITY MGR
		THRU	02/28/25	BUDGET	BUDGET	BUDGET	RECOMM
							BUDGET
Fund: 100 GENERAL FUND							
ESTIMATED REVENUES							
TAXATION		43,221,939	37,881,389	48,077,406	48,085,026	46,915,770	46,915,770
INTERGOVERNMENTAL REVENUE		78,629		30,000	30,000		
LICENSES AND PERMITS		5,373,525	3,522,946	3,818,100	3,818,100	4,524,100	4,624,100
GENERAL GOVERNMENT		1,232,517	716,388	1,293,051	1,293,051	1,017,500	1,270,159
FINES & FORFEITURES		994,313	732,714	998,200	998,200	1,100,000	1,100,000
INVESTMENT INCOME		50,007	53,196	25,000	25,000	50,000	50,000
CONTRIBUTIONS		76,000	10,100	15,000	15,000	20,000	20,000
MISCELLANEOUS REVENUE		2,633,924	1,578,190	1,817,800	1,948,369	1,379,069	1,429,069
OTHER FINANCING SOURCES		12,170,562	7,507,436	16,011,426	16,646,935	14,580,947	15,096,817
TOTAL ESTIMATED REVENUES		65,831,416	52,002,359	72,085,983	72,859,681	69,587,386	70,505,915
BEGINNING FUND BALANCE		28,468,598	35,462,111	35,462,111	35,462,111	87,464,470	87,464,470
ENDING FUND BALANCE		94,300,014	87,464,470	107,548,094	108,321,792	157,051,856	157,970,385
Fund: 210 CONDEMNED FUND							
ESTIMATED REVENUES							
FINES & FORFEITURES		16,357	21,713				
OTHER FINANCING SOURCES		313,129		255,900	355,900	255,000	255,000
TOTAL ESTIMATED REVENUES		329,486	21,713	255,900	355,900	255,000	255,000
BEGINNING FUND BALANCE		1,520,085	1,616,315	1,616,315	1,616,315	1,638,028	1,638,028
ENDING FUND BALANCE		1,849,571	1,638,028	1,872,215	1,972,215	1,893,028	1,893,028
Fund: 215 E-911 FUND							
ESTIMATED REVENUES							
GENERAL GOVERNMENT		756,804	494,023	913,211	913,211	750,000	750,000
INVESTMENT INCOME		3,800	27,350			29,200	29,200
OTHER FINANCING SOURCES		857,160	855,288	855,288	855,288	997,620	1,000,911
TOTAL ESTIMATED REVENUES		1,617,764	1,376,661	1,768,499	1,768,499	1,776,820	1,780,111
BEGINNING FUND BALANCE		3,948,826	4,179,866	4,179,866	4,179,866	5,556,527	5,556,527
ENDING FUND BALANCE		5,566,590	5,556,527	5,948,365	5,948,365	7,333,347	7,336,638
Fund: 217 SCHOOL ZONE RED SPEED CAMERA							
ESTIMATED REVENUES							
FINES & FORFEITURES							15,000
TOTAL ESTIMATED REVENUES							15,000
BEGINNING FUND BALANCE							
ENDING FUND BALANCE							15,000
Fund: 225 RESTRICTED GRANTS FUND							
ESTIMATED REVENUES							
INTERGOVERNMENTAL REVENUE		1,064,235	4,516,282	10,828,117	12,458,117	7,121,967	7,121,967
OTHER FINANCING SOURCES		736,120		452,855	452,855	1,731,609	1,731,609
TOTAL ESTIMATED REVENUES		1,800,355	4,516,282	11,280,972	12,910,972	8,853,576	8,853,576
BEGINNING FUND BALANCE		3,152,654	(2,852,251)	(2,852,251)	(2,852,251)	1,664,031	1,664,031



Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 02/28/25	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQU BUDGET	2025-26 CITY MGR RECOMM BUDGET
Fund: 225 RESTRICTED GRANTS FUND							
	ENDING FUND BALANCE	4,953,009	1,664,031	8,428,721	10,058,721	10,517,607	10,517,607
Fund: 250 GRANTS FUND							
	ESTIMATED REVENUES						
	INTERGOVERNMENTAL REVENUE	65,000	9,634	164,425	164,425	196,109	196,109
	OTHER FINANCING SOURCES	26,730		26,730	26,730	16,383	16,383
	TOTAL ESTIMATED REVENUES	91,730	9,634	191,155	191,155	212,492	212,492
	BEGINNING FUND BALANCE	175,992	(1,323,434)	(1,323,434)	(1,323,434)	(1,313,800)	(1,313,800)
	ENDING FUND BALANCE	267,722	(1,313,800)	(1,132,279)	(1,132,279)	(1,101,308)	(1,101,308)
Fund: 275 HOTEL/MOTEL FUND							
	ESTIMATED REVENUES						
	TAXATION	5,224,555	3,186,418	5,608,000	5,608,000	5,608,000	5,608,000
	TOTAL ESTIMATED REVENUES	5,224,555	3,186,418	5,608,000	5,608,000	5,608,000	5,608,000
	BEGINNING FUND BALANCE	1,915,110	1,236,498	1,236,498	1,236,498	4,422,916	4,422,916
	ENDING FUND BALANCE	7,139,665	4,422,916	6,844,498	6,844,498	10,030,916	10,030,916
Fund: 280 TAD CORRIDORS FUND							
	ESTIMATED REVENUES						
	TAXATION	1,423,712	1,546,238	1,400,000	1,400,000	1,500,000	1,500,000
	INVESTMENT INCOME	49,564	43,955	30,000	30,000	40,000	40,000
	TOTAL ESTIMATED REVENUES	1,473,276	1,590,193	1,430,000	1,430,000	1,540,000	1,540,000
	BEGINNING FUND BALANCE	851,936	1,951,713	1,951,713	1,951,713	3,541,906	3,541,906
	ENDING FUND BALANCE	2,325,212	3,541,906	3,381,713	3,381,713	5,081,906	5,081,906
Fund: 350 CAP PROJECT FUND (GG)							
	ESTIMATED REVENUES						
	OTHER FINANCING SOURCES	2,559,008	1,343,445	8,178,945	11,722,995	27,200,737	23,474,684
	TOTAL ESTIMATED REVENUES	2,559,008	1,343,445	8,178,945	11,722,995	27,200,737	23,474,684
	BEGINNING FUND BALANCE	2,352,739	2,508,622	2,508,622	2,508,622	3,852,067	3,852,067
	ENDING FUND BALANCE	4,911,747	3,852,067	10,687,567	14,231,617	31,052,804	27,326,751
Fund: 365 TSPLOST							
	ESTIMATED REVENUES						
	INTERGOVERNMENTAL REVENUE	7,679,754	5,188,834	7,767,404	7,767,404	7,767,404	7,767,404
	OTHER FINANCING SOURCES			6,572,336	6,572,336	5,432,596	5,432,596
	TOTAL ESTIMATED REVENUES	7,679,754	5,188,834	14,339,740	14,339,740	13,200,000	13,200,000
	BEGINNING FUND BALANCE	20,212,304	22,612,470	22,612,470	22,612,470	27,801,304	27,801,304
	ENDING FUND BALANCE	27,892,058	27,801,304	36,952,210	36,952,210	41,001,304	41,001,304
Fund: 375 50 WORST PROPERTIES							
	ESTIMATED REVENUES						
	TAXATION	123,705	119,193	133,403	133,403	132,000	132,000
	GENERAL GOVERNMENT	60,390	42,016	80,000	80,000	40,000	40,000
	OTHER FINANCING SOURCES	553,019	248,182	248,182	248,182	346,789	200,000
	TOTAL ESTIMATED REVENUES	737,114	409,391	461,585	461,585	518,789	372,000

Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 02/28/25	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQU BUDGET	2025-26 CITY MGR RECOMM BUDGET
Fund: 375 50 WORST PROPERTIES							
	BEGINNING FUND BALANCE	1,089,245	1,410,044	1,410,044	1,410,044	1,819,435	1,819,435
	ENDING FUND BALANCE	1,826,359	1,819,435	1,871,629	1,871,629	2,338,224	2,191,435
Fund: 380 CITY HALL							
	ESTIMATED REVENUES						
	INVESTMENT INCOME	130,921	69,148	90,000	90,000	90,000	90,000
	OTHER FINANCING SOURCES	653,725		756,925	756,925	843,175	843,175
	TOTAL ESTIMATED REVENUES	784,646	69,148	846,925	846,925	933,175	933,175
	BEGINNING FUND BALANCE	2,939,287	3,066,208	3,066,208	3,066,208	3,135,356	3,135,356
	ENDING FUND BALANCE	3,723,933	3,135,356	3,913,133	3,913,133	4,068,531	4,068,531
Fund: 505 WATER & SEWER FUND							
	ESTIMATED REVENUES						
	INTERGOVERNMENTAL REVENUE	5,981,547	4,332,488	5,800,000	5,800,000	6,500,000	6,500,000
	GENERAL GOVERNMENT	261,646	118,720	277,881	277,881	219,000	219,000
	MISCELLANEOUS REVENUE	1,657,615	29,449				
	OTHER FINANCING SOURCES	3,418,590		7,190,662	7,190,662	9,468,120	8,726,120
	WATER & SEWER SYSTEM	13,333,938	8,974,832	13,563,702	13,563,702	13,507,800	13,507,800
	SEWER LINKED TO WATER	8,122,218	5,437,228	8,375,249	8,375,249	8,079,700	8,079,700
	TOTAL ESTIMATED REVENUES	32,775,554	18,892,667	35,207,494	35,207,494	37,774,620	37,032,620
	BEGINNING FUND BALANCE	10,171,703	5,396,875	5,396,875	5,396,875	24,289,542	24,289,542
	ENDING FUND BALANCE	42,947,257	24,289,542	40,604,369	40,604,369	62,064,162	61,322,162
Fund: 510 ELECTRIC							
	ESTIMATED REVENUES						
	GENERAL GOVERNMENT	4,155,708	3,120,376	4,155,154	4,155,154	4,236,500	4,236,500
	MISCELLANEOUS REVENUE	176,263	2,563,399	225,391	2,763,715	2,600,000	2,600,000
	OTHER FINANCING SOURCES					5,595,147	5,482,897
	ELECTRIC SYSTEM	42,623,567	30,651,310	43,559,211	43,559,211	43,999,433	43,999,433
	TOTAL ESTIMATED REVENUES	46,955,538	36,335,085	47,939,756	50,478,080	56,431,080	56,318,830
	BEGINNING FUND BALANCE	21,628,234	17,087,655	17,087,655	17,087,655	53,422,740	53,422,740
	ENDING FUND BALANCE	68,583,772	53,422,740	65,027,411	67,565,735	109,853,820	109,741,570
Fund: 520 STORM WATER UTILITY FUND							
	ESTIMATED REVENUES						
	GENERAL GOVERNMENT	2,519,880	2,430,359	2,500,000	2,500,000	2,500,000	2,500,000
	OTHER FINANCING SOURCES			1,136,083	1,136,083	1,219,537	1,219,537
	TOTAL ESTIMATED REVENUES	2,519,880	2,430,359	3,636,083	3,636,083	3,719,537	3,719,537
	BEGINNING FUND BALANCE	9,185,652	7,524,190	7,524,190	7,524,190	9,954,549	9,954,549
	ENDING FUND BALANCE	11,705,532	9,954,549	11,160,273	11,160,273	13,674,086	13,674,086
Fund: 540 SOLID WASTE FUND							
	ESTIMATED REVENUES						
	TAXATION	442,600	317,093	405,275	405,275	450,000	450,000
	GENERAL GOVERNMENT	126,173	102,620	93,269	93,269	91,000	91,000
	GARBAGE SANITATION	4,340,332	3,067,254	4,533,739	4,533,739	4,373,100	4,373,100

Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	DEPARTMENT	REQU CITY MGR RECOMM
		THRU	02/28/25	BUDGET	BUDGET	BUDGET	BUDGET
Fund: 540 SOLID WASTE FUND							
	ESTIMATED REVENUES						
	OTHER FINANCING SOURCES	848,580	1,501,358	1,501,358	1,501,358	295,411	295,411
	UNK_REV		48,664			70,000	70,000
	TOTAL ESTIMATED REVENUES	5,757,685	5,036,989	6,533,641	6,533,641	5,279,511	5,279,511
	BEGINNING FUND BALANCE	124,741	(1,274,210)	(1,274,210)	(1,274,210)	3,762,779	3,762,779
	ENDING FUND BALANCE	5,882,426	3,762,779	5,259,431	5,259,431	9,042,290	9,042,290
Fund: 599 ENTERPRISE ALLOC FUND							
	ESTIMATED REVENUES						
	MISCELLANEOUS REVENUE	(393)	(344)				
	TOTAL ESTIMATED REVENUES	(393)	(344)				
	BEGINNING FUND BALANCE	1,255,228	1,305,748	1,305,748	1,305,748	1,305,404	1,305,404
	ENDING FUND BALANCE	1,254,835	1,305,404	1,305,748	1,305,748	1,305,404	1,305,404
Fund: 610 INTERNAL SERVICES							
	ESTIMATED REVENUES						
	OTHER FINANCING SOURCES	170,000					
	TOTAL ESTIMATED REVENUES	170,000					
	BEGINNING FUND BALANCE	34,856	(1,458,115)	(1,458,115)	(1,458,115)	(1,458,115)	(1,458,115)
	ENDING FUND BALANCE	204,856	(1,458,115)	(1,458,115)	(1,458,115)	(1,458,115)	(1,458,115)
ESTIMATED REVENUES - ALL FUNDS							
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		176,307,368	132,408,834	209,764,678	218,350,750	232,890,723	229,100,451
		176,307,368	132,408,834	209,764,678	218,350,750	232,890,723	229,100,451
BEGINNING FUND BALANCE - ALL FUNDS							
ENDING FUND BALANCE - ALL FUNDS		109,027,191	98,450,305	98,450,305	98,450,305	230,859,139	230,859,139
		285,334,559	230,859,139	308,214,983	316,801,055	463,749,862	459,959,590

# EAST POINT GEORGIA

## PROPOSED DETAILED EXPENDITURES



Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	DEPARTMENT	REQU CITY MGR RECOMM
		THRU	02/28/25	BUDGET	BUDGET	BUDGET	BUDGET
Fund: 100 GENERAL FUND							
APPROPRIATIONS							
Dept 1310 - MAYOR							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	124,579	84,810	125,988	125,988	210,727	210,727
	PURCHASED SERVICES	19,559	13,942	65,550	65,550	65,550	65,550
	SUPPLIES	32,456	1,501	10,000	16,800	15,000	15,000
Totals for dept 1310 - MAYOR		176,594	100,253	201,538	208,338	291,277	291,277
Dept 1320 - CITY MANAGER							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	734,528	306,326	698,115	698,115	672,680	672,680
	PURCHASED SERVICES	541,198	620,250	738,700	738,293	730,350	573,350
	SUPPLIES	57,161	1,417	7,500	7,500	6,500	6,500
Totals for dept 1320 - CITY MANAGER		1,332,887	927,993	1,444,315	1,443,908	1,409,530	1,252,530
Dept 1321 - PUBLIC ART							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	39,473					
	PURCHASED SERVICES	91,474					
	SUPPLIES	826					
Totals for dept 1321 - PUBLIC ART		131,773					
Dept 1322 - EQUITY INCLUSION AND EMPOWERMENT							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	212,313	148,713	504,864	504,864	585,658	585,658
	PURCHASED SERVICES	220,998	300,808	366,600	366,600	621,000	621,000
	SUPPLIES	2,301	7,712	35,500	35,500	25,500	25,500
Totals for dept 1322 - EQUITY INCLUSION AND EMPOWE		435,612	457,233	906,964	906,964	1,232,158	1,232,158
Dept 1324 - COMMUNICATIONS							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	319,150	248,326	385,181	385,181	364,017	364,017
	PURCHASED SERVICES	22,598	43,265	255,118	255,525	113,597	97,597
	CAPITAL OUTLAYS					15,000	7,500
	SUPPLIES	2,433	639	10,200	10,200	11,700	7,700
Totals for dept 1324 - COMMUNICATIONS		344,181	292,230	650,499	650,906	504,314	476,814
Dept 1326 - LEGAL							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	92,798	95,676	413,621	413,621	448,862	448,862
	OTHER COSTS	258,022	652,602	950,000	939,942	1,090,000	1,090,000
	PURCHASED SERVICES	1,419,133	1,153,330	2,025,100	2,032,720	2,039,100	1,789,100
	CAPITAL OUTLAYS				10,058		
	SUPPLIES	325	673	6,000	6,000	27,100	27,100
Totals for dept 1326 - LEGAL		1,770,278	1,902,281	3,394,721	3,402,341	3,605,062	3,355,062
Dept 1338 - PLANNING & ZONING							
	PURCHASED SERVICES	1,400		12,000	12,000		
Totals for dept 1338 - PLANNING & ZONING		1,400		12,000	12,000		
Dept 1510 - FINANCE OFFICE							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	119,495	111,531	258,126	258,126	178,412	178,412
	OTHER COSTS		304		500	500	500
	PURCHASED SERVICES	74,014	7,634	12,550	22,050	23,450	22,450
	SUPPLIES	3,221	2,917	3,800	3,800	4,800	4,800
Totals for dept 1510 - FINANCE OFFICE		196,730	122,386	274,476	284,476	207,162	206,162
Dept 1512 - ACCOUNTING							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	1,058,601	738,493	1,354,171	1,354,171	1,177,735	1,177,735
	PURCHASED SERVICES	120,372	82,086	77,850	157,850	238,550	238,550
	CAPITAL OUTLAYS					1,200	2,400

Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	DEPARTMENT	REQU CITY MGR RECOMM
		THRU	02/28/25	BUDGET	BUDGET	BUDGET	BUDGET
Fund: 100 GENERAL FUND							
APPROPRIATIONS							
Dept 1512 - ACCOUNTING							
	SUPPLIES	2,982	1,533	4,300	4,300	4,300	4,300
Totals for dept 1512 - ACCOUNTING		1,181,955	822,112	1,436,321	1,516,321	1,421,785	1,422,985
Dept 1515 - PROPERTY TAX DIVISION							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	195,674	152,657	254,386	254,386	171,670	171,270
	OTHER COSTS			500	500		
	PURCHASED SERVICES	50,653	25,261	100,133	120,133	127,000	73,000
	SUPPLIES	994		1,000	1,000	1,000	1,000
Totals for dept 1515 - PROPERTY TAX DIVISION		247,321	177,918	356,019	376,019	299,670	245,270
Dept 1517 - PURCHASING							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	630,568	461,992	709,748	709,748	621,371	621,371
	PURCHASED SERVICES	113,201	23,780	74,410	68,963	154,991	154,991
	CAPITAL OUTLAYS	46,920					
	SUPPLIES	6,601	3,736	12,700	18,147	18,010	18,010
Totals for dept 1517 - PURCHASING		797,290	489,508	796,858	796,858	794,372	794,372
Dept 1540 - HUMAN RESOURCES							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	585,065	445,231	787,662	787,662	811,803	811,803
	PURCHASED SERVICES	247,319	169,699	222,717	226,571	280,900	280,900
	SUPPLIES	20,840	8,379	34,000	30,146	32,250	32,250
Totals for dept 1540 - HUMAN RESOURCES		853,224	623,309	1,044,379	1,044,379	1,124,953	1,124,953
Dept 1565 - BUILDINGS & GROUNDS							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	974,739	1,120,435	1,736,544	1,736,544	1,759,357	2,083,008
	PURCHASED SERVICES	805,919	525,583	1,319,360	1,288,860	1,269,560	869,560
	SUPPLIES	70,678	99,081	91,436	121,936	122,595	122,595
Totals for dept 1565 - BUILDINGS & GROUNDS		1,851,336	1,745,099	3,147,340	3,147,340	3,151,512	3,075,163
Dept 1585 - ADMIN. ALLOC.							
	OTHER FINANCING USES	653,725		756,925	756,925		843,175
Totals for dept 1585 - ADMIN. ALLOC.		653,725		756,925	756,925		843,175
Dept 1599 - NON DEPARTMENTAL							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	568,778	456,728	722,988	722,988	690,488	690,488
	OTHER COSTS	96,806	23,809	660,095	65,365	712,500	722,500
	PURCHASED SERVICES	3,343,868	1,565,006	1,865,000	1,959,500	1,942,500	1,922,500
	SUPPLIES			10,000	10,000	10,000	10,000
	INDIRECT COST ALLOCATION	969,992	705,449	1,070,000	1,070,000	970,000	970,000
	OTHER FINANCING USES	7,960,864	4,022,643	4,072,643	4,838,721	4,728,198	2,696,322
Totals for dept 1599 - NON DEPARTMENTAL		12,940,308	6,773,635	8,400,726	8,666,574	9,053,686	7,011,810
Dept 2650 - MUNICIPAL COURT							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	932,138	658,527	1,629,766	1,629,766	994,793	1,241,524
	PURCHASED SERVICES	170,076	63,009	225,073	225,073	223,398	223,398
	SUPPLIES	6,751	5,216	9,500	9,500	9,500	9,500
Totals for dept 2650 - MUNICIPAL COURT		1,108,965	726,752	1,864,339	1,864,339	1,227,691	1,474,422
Dept 3210 - POLICE ADMINISTRATION							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	13,231,725	10,604,451	18,551,475	18,551,475	16,352,768	17,162,768
	OTHER COSTS	375	5,453				
	PURCHASED SERVICES	299,569	606,548	1,445,140	1,511,570	1,072,630	1,072,630
	CAPITAL OUTLAYS	12,585	1,750	4,000	4,000	40,500	40,500

Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	DEPARTMENT	REQU CITY MGR RECOMM
		THRU	02/28/25	BUDGET	BUDGET	BUDGET	BUDGET
Fund: 100 GENERAL FUND							
APPROPRIATIONS							
Dept 3210 - POLICE ADMINISTRATION							
	SUPPLIES	178,873	139,032	224,250	224,250	419,890	419,890
	DEBT SERVICE		612,362			815,965	815,965
Totals for dept 3210 - POLICE ADMINISTRATION		13,723,127	11,969,596	20,224,865	20,291,295	18,701,753	19,511,753
Dept 3226 - JAIL DIVISION							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	1,597,485	1,261,948	1,954,463	1,954,463	1,557,824	1,922,647
	PURCHASED SERVICES	254,746	6,616	24,945	24,945	32,045	32,045
	SUPPLIES	144,158	93,640	192,000	192,000	195,700	195,700
Totals for dept 3226 - JAIL DIVISION		1,996,389	1,362,204	2,171,408	2,171,408	1,785,569	2,150,392
Dept 3280 - POLICE CODE ENFORCEMENT							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	543,151	336,792	669,425	669,425	471,571	634,950
	PURCHASED SERVICES	9,566	3,530	17,555	17,555	18,020	18,020
	SUPPLIES	1,538	662	6,200	6,200	7,000	7,000
Totals for dept 3280 - POLICE CODE ENFORCEMENT		554,255	340,984	693,180	693,180	496,591	659,970
Dept 3510 - FIRE ADMINISTRATION							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	8,992,059	6,680,105	11,514,560	11,514,560	12,170,645	12,320,645
	PURCHASED SERVICES	324,562	178,823	509,497	509,497	520,504	520,504
	CAPITAL OUTLAYS	205,598			226,500		
	SUPPLIES	304,840	188,171	392,000	392,000	520,100	520,100
	DEBT SERVICE	95,285	95,285	95,285	95,285	95,285	95,285
Totals for dept 3510 - FIRE ADMINISTRATION		9,922,344	7,142,384	12,511,342	12,737,842	13,306,534	13,456,534
Dept 3800 - E-911 COMMUNICATIONS							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	239,155	403,571	203,766	203,766	48,648	
Totals for dept 3800 - E-911 COMMUNICATIONS		239,155	403,571	203,766	203,766	48,648	
Dept 4210 - PW ADMINISTRATION							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	195,758	167,916	178,086	178,086	166,898	235,987
	PURCHASED SERVICES	1,559	1,487	3,350	3,350	4,378	4,378
	CAPITAL OUTLAYS			1,500	1,500		
	SUPPLIES	2,186	2,985	3,120	3,120	5,325	5,325
Totals for dept 4210 - PW ADMINISTRATION		199,503	172,388	186,056	186,056	176,601	245,690
Dept 4220 - ROADS & DRAINAGES							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	595,053	721,174	724,477	724,477	726,114	928,687
	PURCHASED SERVICES	168,151	52,453	317,000	269,000	292,000	242,600
	SUPPLIES	133,934	162,517	194,000	242,000	247,600	247,600
	INDIRECT COST ALLOCATION	360,883	262,461	227,234	227,234	300,000	300,000
Totals for dept 4220 - ROADS & DRAINAGES		1,258,021	1,198,605	1,462,711	1,462,711	1,565,714	1,718,887
Dept 4230 - TRANSPORTATION							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	311,180	229,741	290,779	290,779	256,906	357,482
	PURCHASED SERVICES	452,075	222,112	538,000	538,000	616,500	616,500
	CAPITAL OUTLAYS	4,108	402	2,000	2,000	5,000	5,000
	SUPPLIES	2,044	1,050	3,400	3,400	2,000	2,000
Totals for dept 4230 - TRANSPORTATION		769,407	453,305	834,179	834,179	880,406	980,982
Dept 4600 - MAINTENANCE & SHOP							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	50,529		73,127	73,127		
Totals for dept 4600 - MAINTENANCE & SHOP		50,529		73,127	73,127		



Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	DEPARTMENT	CITY MGR RECOMM
		THRU	02/28/25	BUDGET	BUDGET	BUDGET	BUDGET
Fund: 100 GENERAL FUND							
APPROPRIATIONS							
Dept 6110 - PARKS & RECREATION							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	63,984	45,528	65,773	65,773	70,929	90,352
	OTHER COSTS			1,000	1,000	1,000	1,000
	PURCHASED SERVICES	13,263	10,493	40,817	40,817	26,692	26,692
	SUPPLIES		37	6,600	6,600		
	Totals for dept 6110 - PARKS & RECREATION	77,247	56,058	114,190	114,190	98,621	118,044
Dept 6111 - CULTURAL ENRICHMENT BOARD							
	PURCHASED SERVICES			20,000	20,000	20,000	
	Totals for dept 6111 - CULTURAL ENRICHMENT BOARD			20,000	20,000	20,000	
Dept 6112 - PUBLIC ARTS COMMISSION BOARD							
	PURCHASED SERVICES			10,000	10,000	10,000	
	Totals for dept 6112 - PUBLIC ARTS COMMISSION BOAR			10,000	10,000	10,000	
Dept 6113 - PARK ADVISORY BOARD							
	PURCHASED SERVICES			10,000	10,000	10,000	
	Totals for dept 6113 - PARK ADVISORY BOARD			10,000	10,000	10,000	
Dept 6115 - PUBLIC ART ADMINISTRATION							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	53,765	66,289	95,394	95,394	74,770	108,313
	PURCHASED SERVICES		175,693	295,500	295,500	353,000	353,000
	SUPPLIES		513	1,000	1,000	1,000	1,000
	Totals for dept 6115 - PUBLIC ART ADMINISTRATION	53,765	242,495	391,894	391,894	428,770	462,313
Dept 6120 - PROGRAMS							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	597,666	511,582	693,046	693,046	692,063	888,275
	PURCHASED SERVICES	91,541	69,790	420,170	420,170	392,031	392,031
	SUPPLIES	222,417	140,437	373,825	373,825	382,175	382,175
	Totals for dept 6120 - PROGRAMS	911,624	721,809	1,487,041	1,487,041	1,466,269	1,662,481
Dept 6122 - PARKS/FACILITIES							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	469,519	406,580	578,643	578,643	491,306	654,744
	PURCHASED SERVICES	330,685	205,422	387,500	387,500	441,700	441,700
	SUPPLIES	66,017	62,496	126,526	126,526	131,526	131,526
	Totals for dept 6122 - PARKS/FACILITIES	866,221	674,498	1,092,669	1,092,669	1,064,532	1,227,970
Dept 7210 - INSPECTIONS/PERMIT/P&Z							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	1,143,501	890,804	1,545,380	1,545,380	1,267,357	1,364,443
	OTHER COSTS	(21,880)	(20,900)	500	500	500	500
	PURCHASED SERVICES	214,380	230,747	582,775	582,775	598,810	598,810
	SUPPLIES	3,670	7,709	22,650	22,650	26,150	26,150
	Totals for dept 7210 - INSPECTIONS/PERMIT/P&Z	1,339,671	1,108,360	2,151,305	2,151,305	1,892,817	1,989,903
Dept 7215 - PLANNING COMMISSION							
	PURCHASED SERVICES						12,000
	Totals for dept 7215 - PLANNING COMMISSION						12,000
Dept 7520 - ECONOMIC DEVELOPMENT							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	320,416	233,191	317,020	317,020	292,861	380,261
	PURCHASED SERVICES	76,098	150,073	285,440	284,940	274,195	274,195
	SUPPLIES	2,365	1,664	3,770	4,270	4,370	4,370
	Totals for dept 7520 - ECONOMIC DEVELOPMENT	398,879	384,928	606,230	606,230	571,426	658,826

Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	DEPARTMENT	RECOMM
		THRU	02/28/25	BUDGET	BUDGET	BUDGET	BUDGET
Fund: 100 GENERAL FUND							
APPROPRIATIONS							
Dept 7522 - MAIN STREET							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	107,049	75,659	106,232	106,232	72,794	111,694
	PURCHASED SERVICES	302,335	37,824	431,125	431,125	387,650	387,650
	SUPPLIES	426		750	750	750	750
	Totals for dept 7522 - MAIN STREET	409,810	113,483	538,107	538,107	461,194	500,094
TOTAL APPROPRIATIONS		58,837,907	43,057,863	72,085,983	72,859,681	69,587,386	70,505,915
BEGINNING FUND BALANCE		28,468,598	35,462,111	35,462,111	35,462,111	(7,595,752)	(7,595,752)
ENDING FUND BALANCE		(30,369,309)	(7,595,752)	(86,623,872)	(37,397,570)	(77,183,138)	(78,101,667)

Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY THRU	2024-25 ACTIVITY 02/28/25	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT BUDGET	2025-26 REQU CITY MGR	2025-26 RECOMM BUDGET
Fund: 210 CONDEMNED FUND								
APPROPRIATIONS								
Dept 3210 - POLICE ADMINISTRATION								
CAPITAL OUTLAYS					100,000			
Totals for dept 3210 - POLICE ADMINISTRATION					100,000			
Dept 3222 - CONDEMNED FUNDS								
PURCHASED SERVICES	73,625	92,769	135,900	135,900	135,000		135,000	135,000
CAPITAL OUTLAYS	39,408							
SUPPLIES	120,223	36,835	120,000	120,000	120,000		120,000	120,000
Totals for dept 3222 - CONDEMNED FUNDS	233,256	129,604	255,900	255,900	255,000		255,000	255,000
TOTAL APPROPRIATIONS	233,256	129,604	255,900	355,900	255,000		255,000	255,000
BEGINNING FUND BALANCE	1,520,085	1,616,315	1,616,315	1,616,315	1,486,711		1,486,711	1,486,711
ENDING FUND BALANCE	1,286,829	1,486,711	1,360,415	1,260,415	1,231,711		1,231,711	1,231,711

DESCRIPTION	THRU 02/28/25	BUDGET
ADMINISTRATION		
	73,625	92,769
	39,408	
	120,223	135,900
	36,835	120,000
	233,256	255,900
	233,256	255,900
	1,520,085	1,616,315
	1,286,829	1,360,415

Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	DEPARTMENT	RECOMM
		THRU	02/28/25	BUDGET	BUDGET	BUDGET	BUDGET
Fund: 215 E-911 FUND							
APPROPRIATIONS							
Dept 3800 - E-911 COMMUNICATIONS							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	960,860	574,911	1,243,586	1,243,586	1,190,069	1,193,360
	PURCHASED SERVICES	343,896	271,207	396,214	386,214	465,051	465,051
	CAPITAL OUTLAYS		9,100		10,000	7,000	7,000
	SUPPLIES	16,721	8,966	24,500	24,500	20,523	20,523
	INDIRECT COST ALLOCATION	65,246	47,452	104,199	104,199	94,177	94,177
	Totals for dept 3800 - E-911 COMMUNICATIONS	1,386,723	911,636	1,768,499	1,768,499	1,776,820	1,780,111
TOTAL APPROPRIATIONS		1,386,723	911,636	1,768,499	1,768,499	1,776,820	1,780,111
BEGINNING FUND BALANCE		3,948,826	4,179,866	4,179,866	4,179,866	3,268,230	3,268,230
ENDING FUND BALANCE		2,562,103	3,268,230	2,411,367	2,411,367	1,491,410	1,488,119

Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	DEPARTMENT	RECOMM
		THRU	02/28/25	BUDGET	BUDGET	BUDGET	BUDGET
Fund: 217 SCHOOL ZONE RED SPEED CAMERA							
APPROPRIATIONS							
Dept 1599 - NON DEPARTMENTAL							
OTHER COSTS							
Totals for dept 1599 - NON DEPARTMENTAL							
TOTAL APPROPRIATIONS							
BEGINNING FUND BALANCE							
ENDING FUND BALANCE							

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Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 02/28/25	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT BUDGET	2025-26 REQU CITY BUDGET	2025-26 MGR RECOMM BUDGET
Fund: 225 RESTRICTED GRANTS FUND								
APPROPRIATIONS								
Dept 1310 - MAYOR								
PURCHASED SERVICES		108,360	10,134		15,000			
SUPPLIES			13,856	20,139	35,139			
INDIRECT COST ALLOCATION				50,000	50,000			
Totals for dept 1310 - MAYOR		108,360	23,990	70,139	100,139			
Dept 1321 - PUBLIC ART								
PURCHASED SERVICES		55,837		24,000	24,000			
Totals for dept 1321 - PUBLIC ART		55,837		24,000	24,000			
Dept 1322 - EQUITY INCLUSION AND EMPOWERMENT								
PURCHASED SERVICES			141,745		566,899			
Totals for dept 1322 - EQUITY INCLUSION AND EMPOWE			141,745		566,899			
Dept 1535 - INFORMATION RESOURCES								
PURCHASED SERVICES				150,000	150,000			
Totals for dept 1535 - INFORMATION RESOURCES				150,000	150,000			
Dept 1567 - 50 WORST PROPERTIES								
PURCHASED SERVICES		62,706	72,063					
Totals for dept 1567 - 50 WORST PROPERTIES		62,706	72,063					
Dept 1585 - ADMIN. ALLOC.								
OTHER FINANCING USES		6,091,796		6,091,796	5,524,897			
Totals for dept 1585 - ADMIN. ALLOC.		6,091,796		6,091,796	5,524,897			
Dept 4230 - TRANSPORTATION								
PURCHASED SERVICES		565,577	108,386	1,622,553	1,622,553	4,777,218	4,777,218	
CAPITAL OUTLAYS		91,607		97,543	97,543	92,128	92,128	
Totals for dept 4230 - TRANSPORTATION		657,184	108,386	1,720,096	1,720,096	4,869,346	4,869,346	
Dept 4430 - WATER TREATMENT PLANT								
CAPITAL OUTLAYS			136,593		1,515,000	1,463,408	1,463,408	
SUPPLIES					85,000			
Totals for dept 4430 - WATER TREATMENT PLANT			136,593		1,600,000	1,463,408	1,463,408	
Dept 4440 - WATER LINE MAINTENANCE								
PURCHASED SERVICES				191,894	191,894			
CAPITAL OUTLAYS						120,000	120,000	
Totals for dept 4440 - WATER LINE MAINTENANCE				191,894	191,894	120,000	120,000	
Dept 4570 - STORM WATER CONTROL								
PURCHASED SERVICES		51,035		723	723			
CAPITAL OUTLAYS				1,072	1,072			
SUPPLIES				1,625	1,625			
Totals for dept 4570 - STORM WATER CONTROL		51,035		3,420	3,420			
Dept 6110 - PARKS & RECREATION								
PURCHASED SERVICES		487,804	29,261	14,820	14,820			
SUPPLIES		26,723	7,532	30,000	30,000			
Totals for dept 6110 - PARKS & RECREATION		514,527	36,793	44,820	44,820			
Dept 7210 - INSPECTIONS/PERMIT/P&Z								

Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	DEPARTMENT	REQU CITY MGR RECOMM
		THRU	02/28/25	BUDGET	BUDGET	BUDGET	BUDGET
Fund: 225 RESTRICTED GRANTS FUND							
APPROPRIATIONS							
Dept 7210 - INSPECTIONS/PERMIT/P&Z							
PURCHASED SERVICES							
				494,777	494,777		
Totals for dept 7210 - INSPECTIONS/PERMIT/P&Z							
				494,777	494,777		
Dept 7520 - ECONOMIC DEVELOPMENT							
PURCHASED SERVICES							
		263,814	14,864	2,490,030	2,490,030	2,400,822	2,400,822
Totals for dept 7520 - ECONOMIC DEVELOPMENT							
		263,814	14,864	2,490,030	2,490,030	2,400,822	2,400,822
TOTAL APPROPRIATIONS							
		7,805,259	534,434	11,280,972	12,910,972	8,853,576	8,853,576
BEGINNING FUND BALANCE							
		3,152,654	(2,852,251)	(2,852,251)	(2,852,251)	(3,386,685)	(3,386,685)
ENDING FUND BALANCE							
		(4,652,605)	(3,386,685)	(14,133,223)	(15,763,223)	(12,240,261)	(12,240,261)

Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	DEPARTMENT	RECOMM
		THRU	02/28/25	BUDGET	BUDGET	BUDGET	BUDGET
Fund: 250 GRANTS FUND							
APPROPRIATIONS							
Dept 3210 - POLICE ADMINISTRATION							
PERSONAL SERVICE AND EMPLOYEE BENEFITS				24,300	24,300		
PURCHASED SERVICES				133,188	133,188	81,215	81,215
CAPITAL OUTLAYS				1,640	1,640	6,542	6,542
SUPPLIES				32,027	32,027	48,445	48,445
Totals for dept 3210 - POLICE ADMINISTRATION		1,591,155	47,202	191,155	191,155	136,202	136,202
Dept 4740 - ELECTRIC DISTRIBUTION							
CAPITAL OUTLAYS						76,290	76,290
Totals for dept 4740 - ELECTRIC DISTRIBUTION						76,290	76,290
TOTAL APPROPRIATIONS		1,591,155	47,202	191,155	191,155	212,492	212,492
BEGINNING FUND BALANCE		175,992	(1,323,434)	(1,323,434)	(1,323,434)	(1,370,636)	(1,370,636)
ENDING FUND BALANCE		(1,415,163)	(1,370,636)	(1,514,589)	(1,514,589)	(1,583,128)	(1,583,128)



Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	DEPARTMENT	RECOMM
		THRU	02/28/25	BUDGET	BUDGET	BUDGET	BUDGET
Fund: 275 HOTEL/MOTEL FUND							
APPROPRIATIONS							
Dept 1585 - ADMIN. ALLOC.							
OTHER FINANCING USES							
		3,738,919	1,499,949	2,103,000	2,103,000	2,103,000	2,103,000
Totals for dept 1585 - ADMIN. ALLOC.							
		3,738,919	1,499,949	2,103,000	2,103,000	2,103,000	2,103,000
Dept 7520 - ECONOMIC DEVELOPMENT							
PURCHASED SERVICES							
		2,164,248	1,380,344	3,505,000	3,505,000	3,504,000	3,505,000
Totals for dept 7520 - ECONOMIC DEVELOPMENT							
		2,164,248	1,380,344	3,505,000	3,505,000	3,504,000	3,505,000
TOTAL APPROPRIATIONS							
		5,903,167	2,880,293	5,608,000	5,608,000	5,607,000	5,608,000
BEGINNING FUND BALANCE							
		1,915,110	1,236,498	1,236,498	1,236,498	(1,643,795)	(1,643,795)
ENDING FUND BALANCE							
		(3,988,057)	(1,643,795)	(4,371,502)	(4,371,502)	(7,250,795)	(7,251,795)

Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	DEPARTMENT	RECOMM
		THRU	02/28/25	BUDGET	BUDGET	BUDGET	BUDGET
Fund: 280 TAD CORRIDORS FUND							
APPROPRIATIONS							
Dept 8002 - TAD BONDS 2015							
OTHER COSTS		365,373		1,397,000	1,397,000	1,400,000	1,400,000
PURCHASED SERVICES						106,000	106,000
DEBT SERVICE		8,125	8,125	33,000	33,000	34,000	34,000
Totals for dept 8002 - TAD BONDS 2015		373,498	8,125	1,430,000	1,430,000	1,540,000	1,540,000
TOTAL APPROPRIATIONS		373,498	8,125	1,430,000	1,430,000	1,540,000	1,540,000
BEGINNING FUND BALANCE		851,936	1,951,713	1,951,713	1,951,713	1,943,588	1,943,588
ENDING FUND BALANCE		478,438	1,943,588	521,713	521,713	403,588	403,588

Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	DEPARTMENT	REQU CITY MGR RECOMM
		THRU	02/28/25	BUDGET	BUDGET	BUDGET	BUDGET
Fund: 350 CAP PROJECT FUND (GG)							
APPROPRIATIONS							
Dept 1326 - LEGAL							
CAPITAL OUTLAYS			12,627		72,942		
Totals for dept 1326 - LEGAL			12,627		72,942		
Dept 1517 - PURCHASING							
CAPITAL OUTLAYS			10,500	100,000	141,922		
Totals for dept 1517 - PURCHASING			10,500	100,000	141,922		
Dept 1565 - BUILDINGS & GROUNDS							
CAPITAL OUTLAYS			492,661	408,680	1,916,484	3,586,826	2,960,773
Totals for dept 1565 - BUILDINGS & GROUNDS			492,661	408,680	1,916,484	3,586,826	2,960,773
Dept 2650 - MUNICIPAL COURT							
CAPITAL OUTLAYS			124,772	675,000	675,000	10,000	10,000
Totals for dept 2650 - MUNICIPAL COURT			124,772	675,000	675,000	10,000	10,000
Dept 3210 - POLICE ADMINISTRATION							
CAPITAL OUTLAYS			624,998	490,854	495,000	637,452	864,370
Totals for dept 3210 - POLICE ADMINISTRATION			624,998	490,854	495,000	637,452	864,370
Dept 3510 - FIRE ADMINISTRATION							
CAPITAL OUTLAYS			470,137	1,291,871	488,000	3,469,378	820,000
Totals for dept 3510 - FIRE ADMINISTRATION			470,137	1,291,871	488,000	3,469,378	820,000
Dept 4210 - PW ADMINISTRATION							
CAPITAL OUTLAYS						70,000	70,000
Totals for dept 4210 - PW ADMINISTRATION						70,000	70,000
Dept 4220 - ROADS & DRAINAGES							
CAPITAL OUTLAYS			48,780	288,000	288,000	630,000	630,000
Totals for dept 4220 - ROADS & DRAINAGES			48,780	288,000	288,000	630,000	630,000
Dept 4230 - TRANSPORTATION							
CAPITAL OUTLAYS			150,157	2,576,461	2,576,461	3,722,248	1,622,248
Totals for dept 4230 - TRANSPORTATION			150,157	2,576,461	2,576,461	3,722,248	1,622,248
Dept 6120 - PROGRAMS							
CAPITAL OUTLAYS			256,082			16,246,400	16,246,400
Totals for dept 6120 - PROGRAMS			256,082			16,246,400	16,246,400
Dept 6122 - PARKS/FACILITIES							
CAPITAL OUTLAYS			129,895	374,320	1,640,000	1,848,100	129,385
Totals for dept 6122 - PARKS/FACILITIES			129,895	374,320	1,640,000	1,848,100	129,385
Dept 7210 - INSPECTIONS/PERMIT/P&Z							
CAPITAL OUTLAYS			95,144	2,074	97,256	121,508	121,508
Totals for dept 7210 - INSPECTIONS/PERMIT/P&Z			95,144	2,074	97,256	121,508	121,508
TOTAL APPROPRIATIONS			2,403,126	2,580,426	8,178,945	11,722,995	27,200,737
TOTAL APPROPRIATIONS			2,403,126	2,580,426	8,178,945	11,722,995	27,200,737
BEGINNING FUND BALANCE			2,352,739	2,508,622	2,508,622	2,508,622	(71,804)
BEGINNING FUND BALANCE			2,352,739	2,508,622	2,508,622	2,508,622	(71,804)

Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	DEPARTMENT	REQU CITY MGR RECOMM
			THRU 02/28/25	BUDGET	BUDGET	BUDGET	BUDGET
Fund: 350	CAP PROJECT FUND (GG)						
	ENDING FUND BALANCE	(50,387)	(71,804)	(5,670,323)	(9,214,373)	(27,272,541)	(23,546,488)

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Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	DEPARTMENT	RECOMM
		THRU	02/28/25	BUDGET	BUDGET	BUDGET	BUDGET
Fund: 365 TSPLOST							
APPROPRIATIONS							
Dept 4265 - TSPLOST							
CAPITAL OUTLAYS							
		5,279,587	2,998,952	14,339,740	14,339,740	13,200,000	13,200,000
	Totals for dept 4265 - TSPLOST	5,279,587	2,998,952	14,339,740	14,339,740	13,200,000	13,200,000
TOTAL APPROPRIATIONS							
		5,279,587	2,998,952	14,339,740	14,339,740	13,200,000	13,200,000
BEGINNING FUND BALANCE							
		20,212,304	22,612,470	22,612,470	22,612,470	19,613,518	19,613,518
ENDING FUND BALANCE							
		14,932,717	19,613,518	8,272,730	8,272,730	6,413,518	6,413,518

Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	DEPARTMENT	REQU CITY MGR RECOMM
		THRU	02/28/25	BUDGET	BUDGET	BUDGET	BUDGET
Fund: 375 50 WORST PROPERTIES							
APPROPRIATIONS							
Dept 1567 - 50 WORST PROPERTIES							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	150,850	159,403	79,303	79,303	188,439	188,439
	PURCHASED SERVICES	261,158	51,391	312,282	312,282	310,350	163,561
	CAPITAL OUTLAYS			50,000	50,000		
	SUPPLIES	4,307	3,942	20,000	20,000	20,000	20,000
	Totals for dept 1567 - 50 WORST PROPERTIES	416,315	214,736	461,585	461,585	518,789	372,000
TOTAL APPROPRIATIONS		416,315	214,736	461,585	461,585	518,789	372,000
BEGINNING FUND BALANCE		1,089,245	1,410,044	1,410,044	1,410,044	1,195,308	1,195,308
ENDING FUND BALANCE		672,930	1,195,308	948,459	948,459	676,519	823,308

Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 02/28/25	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT BUDGET	2025-26 REQU CITY MGR RECOMM
Fund: 380 CITY HALL							
APPROPRIATIONS							
Dept 0000 - NON-DEPARTMENTAL							
OTHER COSTS						87,000	87,000
Totals for dept 0000 - NON-DEPARTMENTAL						87,000	87,000
Dept 8011 - BUILDINGS & GROUNDS							
DEBT SERVICE		270,863	580,963	846,925	846,925	846,175	846,175
Totals for dept 8011 - BUILDINGS & GROUNDS		270,863	580,963	846,925	846,925	846,175	846,175
Dept 8017 - 2017 BOND							
DEBT SERVICE		386,863	264,463				
Totals for dept 8017 - 2017 BOND		386,863	264,463				
TOTAL APPROPRIATIONS		657,726	845,426	846,925	846,925	933,175	933,175
BEGINNING FUND BALANCE		2,939,287	3,066,208	3,066,208	3,066,208	2,220,782	2,220,782
ENDING FUND BALANCE		2,281,561	2,220,782	2,219,283	2,219,283	1,287,607	1,287,607

AL			
PARTMENTAL			
OUNDS			
	270,863	580,963	846,925
INGS & GROUNDS	270,863	580,963	846,925
	386,863	264,463	
DND	386,863	264,463	
	657,726	845,426	846,925
	2,939,287	3,066,208	3,066,208
	2,281,561	2,220,782	2,219,283

Calculations as of 02/28/2025

		2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	DEPARTMENT	REQU CITY MGR RECOMM
		THRU	02/28/25	BUDGET	BUDGET	BUDGET	BUDGET
Fund: 505 WATER & SEWER FUND							
APPROPRIATIONS							
Dept 1585 - ADMIN. ALLOC.							
OTHER FINANCING USES		2,358,728	1,715,439	3,364,386	3,364,386	3,364,386	3,364,386
Totals for dept 1585 - ADMIN. ALLOC.		2,358,728	1,715,439	3,364,386	3,364,386	3,364,386	3,364,386
Dept 1599 - NON DEPARTMENTAL							
OTHER COSTS		381					
Totals for dept 1599 - NON DEPARTMENTAL		381					
Dept 4310 - WATER & SEWER ADMIN							
PERSONAL SERVICE AND EMPLOYEE BENEFITS		466,750	373,399	580,244	580,244	692,332	692,332
PURCHASED SERVICES		393,515	285,938	336,215	336,215	2,211,215	2,211,215
SUPPLIES		34,975	15,543	70,500	70,500	70,500	50,500
Totals for dept 4310 - WATER & SEWER ADMIN		895,240	674,880	986,959	986,959	2,974,047	2,954,047
Dept 4311 - ALLOCATED A & G							
INDIRECT COST ALLOCATION		877,688	638,318	957,478	957,478	145,000	145,000
Totals for dept 4311 - ALLOCATED A & G		877,688	638,318	957,478	957,478	145,000	145,000
Dept 4331 - SEWER LINE MAINTENANCE							
PERSONAL SERVICE AND EMPLOYEE BENEFITS		906,228	766,486	921,481	921,481	926,936	926,936
PURCHASED SERVICES		5,502,567	2,584,734	2,522,799	2,522,799	2,322,799	2,307,799
CAPITAL OUTLAYS		5,255,713	2,008,715	4,009,684	4,279,684	6,879,684	6,879,684
SUPPLIES		60,045	52,282	63,838	63,838	73,838	73,838
INDIRECT COST ALLOCATION		929,441	675,957	826,945	826,945	1,090,979	1,090,979
Totals for dept 4331 - SEWER LINE MAINTENANCE		12,653,994	6,088,174	8,344,747	8,614,747	11,294,236	11,279,236
Dept 4430 - WATER TREATMENT PLANT							
PERSONAL SERVICE AND EMPLOYEE BENEFITS		1,327,889	995,591	1,478,063	1,478,063	1,526,944	1,526,944
PURCHASED SERVICES		573,968	422,738	743,870	688,870	898,870	798,870
CAPITAL OUTLAYS		3,854,808	1,002,588	7,957,238	7,957,238	4,885,000	4,635,000
SUPPLIES		553,211	471,642	602,500	657,500	787,500	522,500
INDIRECT COST ALLOCATION		783,216	569,612	704,824	704,824	966,978	966,978
DEPRECIATION/AMORTIZATION		4,787,747	3,035,577				
DEBT SERVICE			1,635				
Totals for dept 4430 - WATER TREATMENT PLANT		11,880,839	6,499,383	11,486,495	11,486,495	9,065,292	8,450,292
Dept 4440 - WATER LINE MAINTENANCE							
PERSONAL SERVICE AND EMPLOYEE BENEFITS		442,299	533,544	463,592	463,592	738,624	738,624
OTHER COSTS		2,717	4,245	5,000	5,000	5,000	5,000
PURCHASED SERVICES		357,243	245,180	475,690	475,690	505,690	505,690
CAPITAL OUTLAYS		4,007,983	501,059	2,777,756	2,507,756	2,882,500	2,882,500
SUPPLIES		59,925	61,526	74,320	74,320	89,320	89,320
INDIRECT COST ALLOCATION		783,216	569,612	704,824	704,824	961,979	961,979
Totals for dept 4440 - WATER LINE MAINTENANCE		5,653,383	1,915,166	4,501,182	4,231,182	5,183,113	5,183,113
Dept 4446 - WATER METER REPAIR							
PERSONAL SERVICE AND EMPLOYEE BENEFITS		523,836	461,055	763,270	763,270	623,846	623,846
PURCHASED SERVICES		79,140	10,496	101,100	101,100	101,050	99,050
CAPITAL OUTLAYS		262,642	153,068	395,000	395,000	598,000	598,000
SUPPLIES		108,709	54,051	91,100	91,100	191,100	101,100
INDIRECT COST ALLOCATION		555,922	404,307	503,732	503,732	663,333	663,333
Totals for dept 4446 - WATER METER REPAIR		1,530,249	1,082,977	1,854,202	1,854,202	2,177,329	2,085,329
Dept 4460 - TECHNICAL SERVICES							



Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	DEPARTMENT	2025-26
			THRU 02/28/25	BUDGET	BUDGET	BUDGET	RECOMM BUDGET
Fund: 505 WATER & SEWER FUND							
APPROPRIATIONS							
Dept 4460 - TECHNICAL SERVICES							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	273,030	76,621	501,029	501,029	381,429	381,429
	PURCHASED SERVICES	59,013	12,768	93,800	93,800	162,800	162,800
	CAPITAL OUTLAYS	39,886	59,880	60,000	60,000		
	SUPPLIES	5,194	3,207	6,000	6,000	6,000	6,000
	INDIRECT COST ALLOCATION	85,423	62,126	80,723	80,723	92,157	92,157
Totals for dept 4460 - TECHNICAL SERVICES		462,546	214,602	741,552	741,552	642,386	642,386
Dept 4520 - SANITATION							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS			42,912	42,912		
Totals for dept 4520 - SANITATION				42,912	42,912		
Dept 8017 - 2017 BOND							
	DEBT SERVICE	1,237,331	1,152,581	2,927,581	2,927,581	2,928,831	2,928,831
Totals for dept 8017 - 2017 BOND		1,237,331	1,152,581	2,927,581	2,927,581	2,928,831	2,928,831
TOTAL APPROPRIATIONS		37,550,379	19,981,520	35,207,494	35,207,494	37,774,620	37,032,620
BEGINNING FUND BALANCE		10,171,703	5,396,875	5,396,875	5,396,875	(14,584,645)	(14,584,645)
ENDING FUND BALANCE		(27,378,676)	(14,584,645)	(29,810,619)	(29,810,619)	(52,359,265)	(51,617,265)

Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	DEPARTMENT	CITY MGR RECOMM
		THRU	02/28/25	BUDGET	BUDGET	BUDGET	BUDGET
Fund: 510 ELECTRIC							
APPROPRIATIONS							
Dept 1585 - ADMIN. ALLOC.							
	OTHER FINANCING USES	2,595,935	1,887,953	3,281,835	3,281,835	3,281,835	3,281,835
Totals for dept 1585 - ADMIN. ALLOC.		2,595,935	1,887,953	3,281,835	3,281,835	3,281,835	3,281,835
Dept 1599 - NON DEPARTMENTAL							
	OTHER COSTS		16,747				
Totals for dept 1599 - NON DEPARTMENTAL			16,747				
Dept 4715 - METER READING							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS					736,380	736,380
Totals for dept 4715 - METER READING						736,380	736,380
Dept 4730 - ELECTRIC ADMINISTRATION							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	434,119	288,548	430,279	430,279	501,000	501,000
	PURCHASED SERVICES	10,436	3,751	11,000	11,000	11,000	11,000
	SUPPLIES	6,960	5,491	8,000	9,000	9,000	9,000
Totals for dept 4730 - ELECTRIC ADMINISTRATION		451,515	297,790	449,279	450,279	521,000	521,000
Dept 4740 - ELECTRIC DISTRIBUTION							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	3,144,159	2,555,578	2,961,982	2,961,982	3,146,301	3,146,301
	OTHER COSTS	646,760	326,284	484,520	484,520	450,000	450,000
	PURCHASED SERVICES	1,358,342	1,448,652	1,627,928	2,207,928	2,006,000	2,002,000
	CAPITAL OUTLAYS	5,601,774	2,149,825	4,270,000	6,228,324	10,410,000	10,410,000
	SUPPLIES	816,036	570,111	925,000	924,000	925,000	875,000
	INDIRECT COST ALLOCATION	3,404,901	2,476,290	3,140,908	3,140,908	4,154,564	4,096,314
	DEPRECIATION/AMORTIZATION	1,537,900	795,272				
Totals for dept 4740 - ELECTRIC DISTRIBUTION		16,509,872	10,322,012	13,410,338	15,947,662	21,091,865	20,979,615
Dept 4745 - WHOLESALE POWER PURCHASE							
	SUPPLIES	31,526,381	21,213,003	30,798,304	30,798,304	30,800,000	30,800,000
Totals for dept 4745 - WHOLESALE POWER PURCHASE		31,526,381	21,213,003	30,798,304	30,798,304	30,800,000	30,800,000
Dept 4750 - ALLOCATED A & G							
	INDIRECT COST ALLOCATION	412,414	299,937				
Totals for dept 4750 - ALLOCATED A & G		412,414	299,937				
TOTAL APPROPRIATIONS		51,496,117	34,037,442	47,939,756	50,478,080	56,431,080	56,318,830
BEGINNING FUND BALANCE		21,628,234	17,087,655	17,087,655	17,087,655	(16,949,787)	(16,949,787)
ENDING FUND BALANCE		(29,867,883)	(16,949,787)	(30,852,101)	(33,390,425)	(73,380,867)	(73,268,617)

Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	DEPARTMENT	REQU CITY MGR RECOMM
		THRU	02/28/25	BUDGET	BUDGET	BUDGET	BUDGET
Fund: 520 STORM WATER UTILITY FUND							
APPROPRIATIONS							
Dept 1585 - ADMIN. ALLOC.							
OTHER FINANCING USES							
		10,509	84,072	227,978	227,978	227,978	227,978
Totals for dept 1585 - ADMIN. ALLOC.							
		10,509	84,072	227,978	227,978	227,978	227,978
Dept 4311 - ALLOCATED A & G							
INDIRECT COST ALLOCATION							
		93,381	67,913				
Totals for dept 4311 - ALLOCATED A & G							
		93,381	67,913				
Dept 4570 - STORM WATER CONTROL							
PERSONAL SERVICE AND EMPLOYEE BENEFITS							
		465,336	394,340	469,756	469,756	540,416	540,416
PURCHASED SERVICES							
		312,383	61,282	416,412	416,412	379,760	379,760
CAPITAL OUTLAYS							
		2,911,457	357,666	2,395,000	2,395,000	2,395,000	2,395,000
SUPPLIES							
		11,424	8,009	13,000	13,000	13,000	13,000
INDIRECT COST ALLOCATION							
		115,869	84,268	113,937	113,937	163,383	163,383
DEPRECIATION/AMORTIZATION							
		260,985	177,679				
Totals for dept 4570 - STORM WATER CONTROL							
		4,077,454	1,083,244	3,408,105	3,408,105	3,491,559	3,491,559
TOTAL APPROPRIATIONS							
		4,181,344	1,235,229	3,636,083	3,636,083	3,719,537	3,719,537
BEGINNING FUND BALANCE							
		9,185,652	7,524,190	7,524,190	7,524,190	6,288,961	6,288,961
ENDING FUND BALANCE							
		5,004,308	6,288,961	3,888,107	3,888,107	2,569,424	2,569,424

Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	DEPARTMENT	REQU CITY MGR RECOMM
			THRU 02/28/25	BUDGET	BUDGET	BUDGET	BUDGET
Fund: 540 SOLID WASTE FUND							
APPROPRIATIONS							
Dept 1585 - ADMIN. ALLOC.							
OTHER FINANCING USES							
		1,512,103	1,099,711	2,070,995	2,070,995		
Totals for dept 1585 - ADMIN. ALLOC.							
		1,512,103	1,099,711	2,070,995	2,070,995		
Dept 4520 - SANITATION							
PERSONAL SERVICE AND EMPLOYEE BENEFITS							
		2,083,781	1,733,696	2,377,653	2,377,653	2,427,552	2,427,552
PURCHASED SERVICES							
		1,587,329	794,179	1,155,928	1,152,928	1,649,900	1,649,900
CAPITAL OUTLAYS							
		231,222	271	230,000	232,000	379,325	379,325
SUPPLIES							
		101,751	100,383	127,800	128,800	127,800	127,800
INDIRECT COST ALLOCATION							
		335,776	244,199	303,972	303,972	307,618	307,618
DEPRECIATION/AMORTIZATION							
		683,353	349,667				
DEBT SERVICE							
		235,015	116,669	267,293	267,293	387,316	387,316
Totals for dept 4520 - SANITATION							
		5,258,227	3,839,064	4,462,646	4,462,646	5,279,511	5,279,511
Dept 4550 - ALLOCATED A & G							
INDIRECT COST ALLOCATION							
		386,309	280,952				
Totals for dept 4550 - ALLOCATED A & G							
		386,309	280,952				
TOTAL APPROPRIATIONS							
		7,156,639	4,719,727	6,533,641	6,533,641	5,279,511	5,279,511
BEGINNING FUND BALANCE							
		124,741	(1,274,210)	(1,274,210)	(1,274,210)	(5,993,937)	(5,993,937)
ENDING FUND BALANCE							
		(7,031,898)	(5,993,937)	(7,807,851)	(7,807,851)	(11,273,448)	(11,273,448)

Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	DEPARTMENT	REQU CITY MGR RECOMM
		THRU	02/28/25	BUDGET	BUDGET	BUDGET	BUDGET
Fund: 599 ENTERPRISE ALLOC FUND							
APPROPRIATIONS							
Dept 1599 - NON DEPARTMENTAL							
	OTHER COSTS	540,994	363,959	375,000	375,000	375,000	375,000
	INDIRECT COST ALLOCATION	(435,417)	(316,668)	(375,000)	(375,000)	(363,500)	(363,500)
Totals for dept 1599 - NON DEPARTMENTAL		105,577	47,291			11,500	11,500
Dept 4705 - CUSTOMER CARE ADMIN							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	203,789	191,468	268,293	268,293	387,009	387,009
	PURCHASED SERVICES	30,303	18,595	64,911	66,411	36,425	34,425
	SUPPLIES	3,363	854	6,000	4,500	5,500	5,500
	INDIRECT COST ALLOCATION	(335,431)	(243,949)	(441,988)	(441,988)	(525,971)	(523,971)
	DEPRECIATION/AMORTIZATION	65,633	43,756				
	DEBT SERVICE	102,785	97,035	102,784	102,784	97,037	97,037
Totals for dept 4705 - CUSTOMER CARE ADMIN		70,442	107,759				
Dept 4710 - CUSTOMER SERVICES							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	1,163,105	1,040,193	1,673,814	1,673,814	1,405,924	1,405,924
	PURCHASED SERVICES	342,262	192,839	447,224	414,024	446,500	331,869
	CAPITAL OUTLAYS	215,412		125,000	158,200	358,500	358,500
	SUPPLIES	25,822	10,994	32,800	32,800	35,650	25,650
	INDIRECT COST ALLOCATION	(1,779,668)	(1,294,302)	(2,273,828)	(2,273,828)	(2,258,074)	(2,133,443)
Totals for dept 4710 - CUSTOMER SERVICES		(33,067)	(50,276)	5,010	5,010	(11,500)	(11,500)
Dept 4715 - METER READING							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	941,447	770,475	818,347	818,347		
	PURCHASED SERVICES	5,295		10,000	10,000		
	SUPPLIES	2,108	160	7,500	7,500		
	INDIRECT COST ALLOCATION	(1,142,721)	(831,069)	(840,857)	(840,857)		
Totals for dept 4715 - METER READING		(193,871)	(60,434)	(5,010)	(5,010)		
TOTAL APPROPRIATIONS		(50,919)	44,340				
BEGINNING FUND BALANCE		1,255,228	1,305,748	1,305,748	1,305,748	1,261,408	1,261,408
ENDING FUND BALANCE		1,306,147	1,261,408	1,305,748	1,305,748	1,261,408	1,261,408

Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
		ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	DEPARTMENT	REQU CITY MGR RECOMM
		THRU	02/28/25	BUDGET	BUDGET	BUDGET	BUDGET
Fund: 610 INTERNAL SERVICES							
APPROPRIATIONS							
Dept 1535 - INFORMATION RESOURCES							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	1,012,990	498,450	1,278,864	1,278,864	764,297	764,297
	PURCHASED SERVICES	2,526,608	2,235,691	2,837,952	3,145,830	4,170,425	4,170,425
	CAPITAL OUTLAYS	560,191	289,848	1,750,800	1,442,922	343,133	343,133
	SUPPLIES	2,125	942	9,500	9,500	7,000	7,000
	INDIRECT COST ALLOCATION	(3,044,627)	(2,214,274)	(5,877,116)	(5,877,116)	(5,284,855)	(5,284,855)
Totals for dept 1535 - INFORMATION RESOURCES		1,057,287	810,657				
Dept 4600 - MAINTENANCE & SHOP							
	PERSONAL SERVICE AND EMPLOYEE BENEFITS	546,179	576,260	620,670	620,670	717,137	717,137
	PURCHASED SERVICES	685,561	567,114	929,824	929,824	929,824	929,824
	CAPITAL OUTLAYS	139,630	167,447	485,300	485,300	291,000	291,000
	SUPPLIES	959,393	708,476	983,450	983,450	1,140,450	1,140,450
	INDIRECT COST ALLOCATION	(1,804,417)	(1,312,303)	(3,019,244)	(3,019,244)	(3,078,411)	(3,078,411)
	DEPRECIATION/AMORTIZATION	79,338	(20,463)				
Totals for dept 4600 - MAINTENANCE & SHOP		605,684	686,531				
TOTAL APPROPRIATIONS		1,662,971	1,497,188				
	BEGINNING FUND BALANCE	34,856	(1,458,115)	(1,458,115)	(1,458,115)	(2,955,303)	(2,955,303)
	ENDING FUND BALANCE	(1,628,115)	(2,955,303)	(1,458,115)	(1,458,115)	(2,955,303)	(2,955,303)
APPROPRIATIONS - ALL FUNDS		186,884,250	115,724,143	209,764,678	218,350,750	232,889,723	229,100,451
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(186,884,250)	(115,724,143)	(209,764,678)	(218,350,750)	(232,889,723)	(229,100,451)
BEGINNING FUND BALANCE - ALL FUNDS		109,027,191	98,450,305	98,450,305	98,450,305	(17,273,838)	(17,273,838)
ENDING FUND BALANCE - ALL FUNDS		(77,857,059)	(17,273,838)	(111,314,373)	(119,900,445)	(250,163,561)	(246,374,289)