

**ADOPTED BUDGET BOOK
JULY 1, 2025 - JUNE 30, 2026**





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of East Point
Georgia**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill

Executive Director



Fiscal Year 2026 Adopted Budget

Presented By:

Redmond Jones II, ICMA-CM
City Manager

Prepared By:

Shannon Golden, Interim Finance Director
Elizabeth Cartwright, Budget Manager

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.....	14
About East Point.....	16
East Point Quick Facts.....	18

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.....	26
Financial Policies.....	27
Fund Description and Structure.....	34
How to Use this Budget.....	38
Budget Process.....	40

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.....	45
Three-Year Consolidated Fund Schedules.....	46
Fund Balance Summary and Reconciliation.....	52
Revenue Assumptions.....	55

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.....	62
Five-Year Revenue Projections.....	63
Capital Expenditures Definition and Criteria.....	64
Capital Expenditures.....	65
Debt Service Summary	71

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.....	73
50 Worst Properties.....	77
City Attorney.....	78
City Clerk.....	80
City Manager.....	85
Communications	88
Contracts & Procurement.....	90
Customer Care.....	92
Economic Development	93
Equity, Inclusion, and Empowerment	94
Fleet	98
Finance	100
Fire.....	102
Human Resources.....	106
Information Resources	108
Municipal Court	112
Parks & Recreation	114
Planning & Community Development.....	116
Police – Administration.....	120
Police - Code Enforcement	121
Police – E-911	122
Police - Jail.....	123
Property Tax.....	124
Public Works.....	125

ENTERPRISE FUNDS

Electric	131
Solid Waste	133
Storm Water	135
Water & Sewer	138

DEFINING TERMS

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

Glossary	142
Abbreviations	148



MAYOR

Deana Holiday Ingraham

COUNCIL MEMBERS

Ward A
Sharon D. Shropshire
Eric Friedly

Ward B
Shean L. Atkins
Carrie Ziegler

Ward C
T. Starr Cummings
Tremayne Mitchell

Ward D
Joshua B. Butler IV
Dr.LaTonya Martin Rogers

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

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 consistent with years past yet makes several strategic investments in programs and equipment aimed at enhancing the quality of life for citizens, businesses, and visitors. We've dedicated a significant amount of time to addressing salary and benefits while limiting operational spending where practical. We were able to do so while enhancing services and balancing the budget without raising the millage rate.

In Georgia, one community stands out for its unique blend of charm, energy, and potential—East Point. The city has a spirit all its own, reflecting the proud culture of Georgians. East Point has some of the most exciting attractions in the state, from local events to its proximity to larger metropolitan areas. The city offers a vibrant and accessible lifestyle, with a great shopping scene, bustling food courts, and a culture of courtesy and connection. East Point strikes a 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, which provide safe, beautiful, vibrant places for families, youth, and seniors to enjoy. These parks serve as community gathering points that promote health, unity, and outdoor enjoyment year-round.

This document represents our financial roadmap for the City of East Point for Fiscal Year 2026, in accordance with the City Charter and State budget laws. The FY 2026 Budget totals **\$247,100,451** across all funds, 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.

Strategic Priorities and Guiding Principles

The FY 2026 Budget is a forward-looking financial blueprint that aligns with the goals and focus areas of the City's 2020 Strategic Plan. The budget operationalizes the community's long-term vision and reinforces the values of responsible governance, inclusivity, and sustainable development.

- **Public Safety and Community Well-being:** In alignment with creating a Safe and Sustainable Community, the FY 2026 Budget prioritizes public safety through continued investments in police, fire, and emergency services. The budget supports the expansion of community-based policing and the upgrade of critical equipment. This is highlighted by the **Drone Program (\$250,000/yr)** and the purchase of **replacement police vehicles (\$1,585,000)**.
- **Innovative and High-Performing Organization:** Echoing the Strategic Plan's goal for a High-Performing Organization, the budget focuses 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 workforce.
- **Fiscal Sustainability:** This foundational goal of the Strategic Plan is reflected throughout the FY 2026 budget, particularly in its disciplined approach to resource allocation and its principles of fiscal responsibility.
- **Infrastructure Maintenance and Modernization:** The budget responds to the Strategic Plans' call for modern, reliable systems by funding infrastructure maintenance. This includes **sidewalk and street improvements (\$17,979,439)**, the replacement of degraded **sewer and water lines (\$10,500,000)**, and **park improvements (\$16,375,785)**.
- **Sustainable Economic Growth:** The budget delivers on the Strategic Plan's goal of Economic Development with a focus on Sustainable Economic Growth. This includes **incentivizing small businesses through Economic Development funding (\$600,000)** and supporting our thriving film industry.
- **Neighborhood Revitalization and Housing Stability:** The budget addresses Equity and Inclusion by supporting initiatives to increase access to affordable housing, encourage reinvestment in aging neighborhoods, and provide budgetary support for **Rental Assistance, Mortgage Assistance, Utility Bill Assistance, and Rapid Rehousing (\$350,000 recommended budget)** for at-risk community members.
- **Environmental Stewardship and Parks Enhancement:** The budget reflects the Strategic Plan's emphasis on Environmental Responsibility. The city

continues to invest in top-rated parks and initiatives that preserve green space, improve trail connectivity, and promote sustainability.

- **Transparency, Equity, and Public Engagement:** The FY 2026 budget emphasizes access to information, service equity, and resident participation in governance. Enhancing digital tools and applying an equity lens to decision-making are strategic, plan-aligned measures.

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. Our community is home to a diverse population and a growing economy. The city's economic development strategy continues to focus on building a resilient local economy through business retention, workforce development, and strategic redevelopment.

Despite national economic headwinds, East Point has maintained a healthy tax base and shown steady growth in sales tax revenues. In terms of community health, the city continues to advance initiatives that promote equity, access to healthcare, and quality housing. The 2026 Budget includes funding for community outreach, public health programming, and initiatives that promote economic mobility.

Revenue Forecast and Key Assumptions

The FY 2026 Recommended Budget is built on a conservative yet realistic revenue forecast. Our approach ensures fiscal stability while allowing the city to remain agile in responding to opportunities or challenges.

- **Stable Property Tax Base:** The City's property tax digest continues to show moderate growth. We have maintained the current millage rate for FY 2026, and **no millage increase is proposed.**
- **Growth in Sales Tax Collections:** Special Purpose Local Option Sales Tax (T-SPLOST) collections remain strong. Projected growth in these categories is modest but positive.
- **Franchise Fees, Fines, and Service Charges:** Revenue from these sources is projected to remain consistent with FY 2025 levels.
- **Federal and State Grant Funding:** The City continues to actively pursue grants to supplement local revenues, particularly for infrastructure and public safety.

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 and technology upgrades.

Expenditure Highlights

The FY 2026 Recommended Budget reflects a deliberate and strategic approach to expenditures, prioritizing service delivery, employee support, and community investment.

- **Public Safety Investments:** Funding is allocated for the replacement of emergency response vehicles, updated communications equipment, and continued support for recruitment and retention in the Police and Fire Departments.
- **Employee Compensation and Benefits:** The budget includes a focus on bringing mid and upper management salaries into competitive market measurements as part of a multi-phased compensation study.
- **Capital Improvement Program (CIP):** Investments include street resurfacing, water and sewer infrastructure upgrades, stormwater system improvements, and facility renovations.
- **Technology and Cybersecurity:** Strategic investments are made in technology upgrades, including cybersecurity enhancements and digital service delivery platforms.
- **Parks, Recreation, and Green Spaces:** Enhanced funding for maintenance and programming ensures these community assets remain clean, safe, and vibrant.
- **Community Development and Housing:** Funding is allocated to support neighborhood revitalization, affordable housing initiatives, and small business support programs.
- **Contingency and Reserve Contributions:** The budget includes contributions to the City's fund balance and contingency reserves to ensure long-term fiscal health.

Departmental Summaries

The FY 2026 Budget reflects a collaborative effort across all departments to align resources with the City's strategic goals.

- **Office of the City Manager:** Will lead strategic planning, innovation, and performance management efforts.
- **Finance Department:** Remains focused on enhancing financial systems, internal controls, and reporting.
- **Police Department:** Will receive funding to support recruitment, expand community policing, and replace aging patrol vehicles.

- **Fire Department:** Will replace essential life-saving equipment, upgrade fire stations, and invest in employee wellness programs.
- **Public Works:** Will focus on improving core infrastructure services like roadway resurfacing and stormwater maintenance.
- **Recreation and Parks:** Will continue revitalizing park amenities and expanding recreational programming.
- **Planning and Community Development:** Will advance key projects, including the East Point Housing Strategy and updates to zoning ordinances.
- **Economic Development:** Will support small business growth through grant and loan programs and attract new businesses.
- **Human Resources:** Will oversee implementation of the updated compensation and classification plan and expand training and development opportunities.
- **Information Technology:** Will continue modernizing the City's digital infrastructure, with a focus on cybersecurity and disaster recovery.

Capital Improvement Plan Overview

The City of East Point's Capital Improvement Plan (CIP) for FY 2026 is a multi-year roadmap that identifies, prioritizes, and funds capital projects essential to maintaining and improving our city's infrastructure. The CIP emphasizes improvements that promote public safety, enhance quality of life, support economic growth, and address aging infrastructure.

- **Transportation and Mobility:** Continued funding for road resurfacing, sidewalk improvements, and traffic signal upgrades.
- **Water, Sewer, and Stormwater Systems:** Significant investment to modernize and expand infrastructure to reduce flooding.
- **Public Safety Facilities and Equipment:** Includes renovations to police and fire stations and the replacement of aging emergency response vehicles.
- **Parks and Public Spaces:** Enhancements to playgrounds, new park lighting, and expanded walking trails are a major focus.
- **Facilities and Technology:** Investments in facility upgrades to improve energy efficiency and technology infrastructure.

Personnel and Staffing Changes

The FY 2026 Proposed Budget reflects a strategic approach to personnel planning. Personnel costs are closely managed to ensure staffing levels align with operational needs and community priorities.

- **Targeted Position Additions:** To address critical service gaps, the budget includes funding for a limited number of new positions in **Public Safety**, **Public Works and Utilities**, and **Planning and Community Development**.
- **Organizational Restructuring:** The city is implementing selective restructuring to improve efficiency and enhance cross-departmental collaboration.
- **Compensation and Benefits:** To remain competitive, the budget includes adjustments to select pay ranges based on market benchmarking and continued investment in the City's health insurance and retirement programs.
- **Employee Development and Retention:** The City is expanding its commitment to training and development in FY 2026 with funds allocated for leadership training, technical certifications, and employee wellness initiatives.

Fund Balance and Reserves

Maintaining a healthy balance is essential to the City's long-term financial stability.

- **General Fund Balance Overview:** The projected unassigned General Fund balance at the close of FY 2024 is estimated at **\$35 million**, representing approximately **59%** of General Fund expenditures. This level exceeds the City's formal reserve policy of 25%.
- **Use of Fund Reserves in FY 2026:** The budget does not rely on the use of General Fund reserves to support ongoing operations, reinforcing the City's commitment to structural budget balance. Reserves are limited to one-time capital investments and grant matches.
- **Other Operating Funds:** Several enterprises and special revenue funds, such as the Water & Sewer Fund and Sanitation Fund, also maintain dedicated reserves.
- **Bond Rating and Credit Implications:** A strong fund balance and prudent reserve practices directly support the City's excellent credit profile.

Budget Development Process

The FY 2026 Proposed Budget was developed through a collaborative, transparent, and data-driven process. The cycle began in November 2024 and followed a structured timeline of meetings, departmental submissions, and executive reviews.

- **Departmental Involvement:** Each City department played a central role, evaluating program performance, justifying new initiatives, and prioritizing core services.
- **Community Engagement:** While this cycle emphasized internal alignment, future cycles will seek to expand public input opportunities.
- **Council Goals and Strategic Alignment:** The budget is a direct reflection of Council priorities, with departments asked to link their requests to key strategic goals.
- **Continuous Improvement:** The process incorporates best practices like multi-year forecasting and fund balance management, with plans for future enhancements like program-based budgeting and performance dashboards.

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 city is committed to building strong reserve funds, responsibly managing its debt, and diversifying its revenue streams. We will also invest in public transportation, affordable housing, green infrastructure, and workforce development to address future challenges.

The city is also committed to leveraging technology through smart city initiatives and digital government services to improve operational efficiency. We understand that successful long-term planning requires input and collaboration from the community, and we will continue to engage residents through strategic planning sessions and feedback mechanisms.

In conclusion, the FY2026 Budget thoughtfully implements the community's shared vision. By emphasizing sustainability, infrastructure, workforce development, and technological innovation, the city is positioned to face future challenges and ensure the community's needs are met for generations to come.

Respectfully submitted,

Redmond Jones II

City Manager

AN ORDINANCE

AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF EAST POINT, GEORGIA, TO ADOPT A BUDGET FOR THE FISCAL YEAR, ENDING JUNE 30, 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 \$247,100,451. 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:

OPERATING BUDGETS	FY 2026 Adopted
General Fund	\$ 70,505,915
Confiscated Assets	\$ 255,000
E-911	\$ 1,780,111
Police Red Zone	\$ 15,000
Hotel/Motel Tax	\$ 5,608,000
50 Worst Properties	\$ 372,000
Water & Sewer Utility	\$ 37,032,620
Electric Utility	\$ 56,318,830
Storm Water	\$ 3,719,537
Solid Waste	\$ 5,279,511
Subtotal	\$ 180,886,524

DEBT, GRANT & CAPITAL BUDGETS	FY 2026 Adopted
Capital Projects	\$ 41,474,684
Corridors TAD	\$ 1,540,000
TSPLOST	\$ 13,200,000
City Hall	\$ 933,175
General Grant Funds	\$ 212,492
Restricted Grants	\$ 8,853,576
Subtotal	\$ 66,213,927

Grand Total **\$ 247,100,451**

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 30, 2025.

Deana Holiday Ingraham

AF32062C45613E707519AE34173445EA contractworks.

Deana Holiday Ingraham, Mayor

ATTEST:

Keshia McCullough

DDFE209E5E0DFB4DBB9DF0958016E16D contractworks.

Keshia McCullough, City Clerk

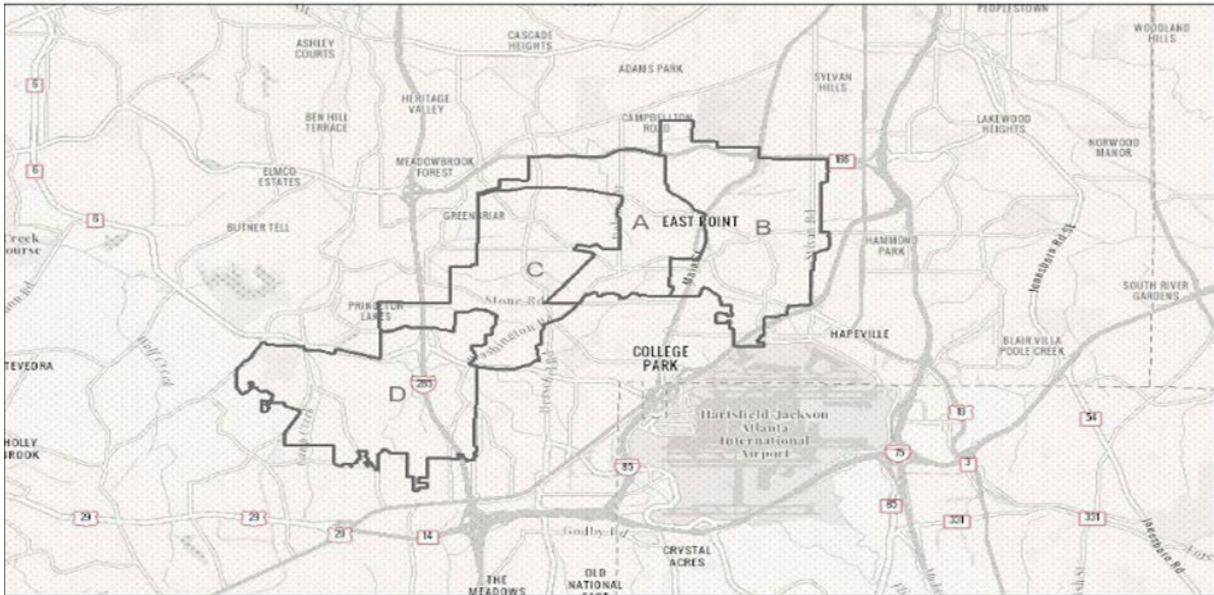
APPROVED AS TO FORM:

Erin Wiggins

67A93658EA3FE2CFD005F4D8646C4EA3 contractworks.

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.

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	1847	63,964	\$1,094
Finance and Insurance	4,295	63,605	\$2,785
Retail Trade	4,085	57,095	\$931
Educational Services	1360	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	1870	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	1343	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
TOTAL	65,247	944,005	\$1,289
Local Government	228	41,613	\$1,046
State Government	183	31,187	\$1,436
Federal Government	144	29,239	\$1,932

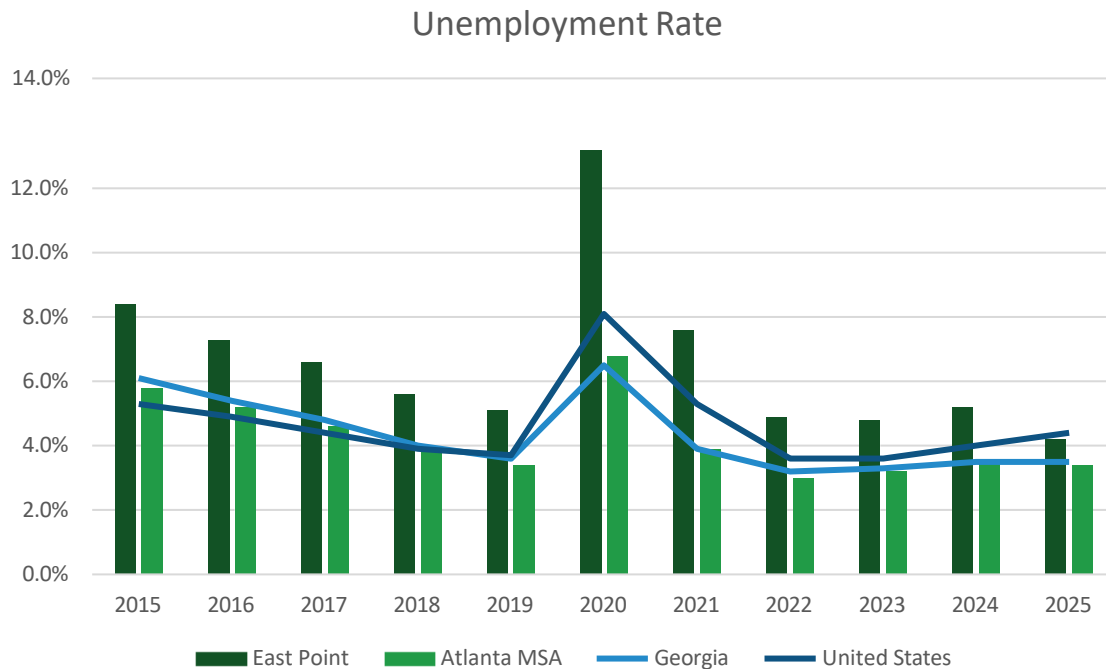
Note: Data represents Fulton County. Data not available for East Point.

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

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
Resurgence Hall, Inc.	Primary and Secondary Education	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
Jamison Professional Services, Inc.	Employment Services	50
Rise Preparatory Charter School, Inc.	Primary and Secondary Education	49
Regency Hospital Company, LLC	Home Health Care Services	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
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%

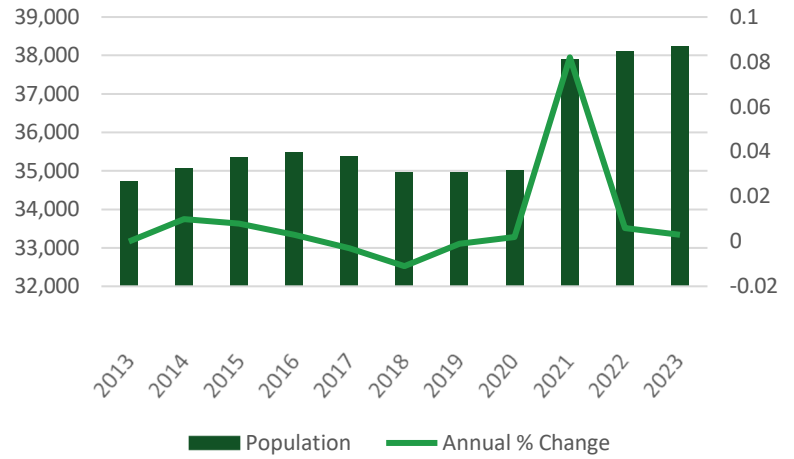
Source: City of East Point

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%

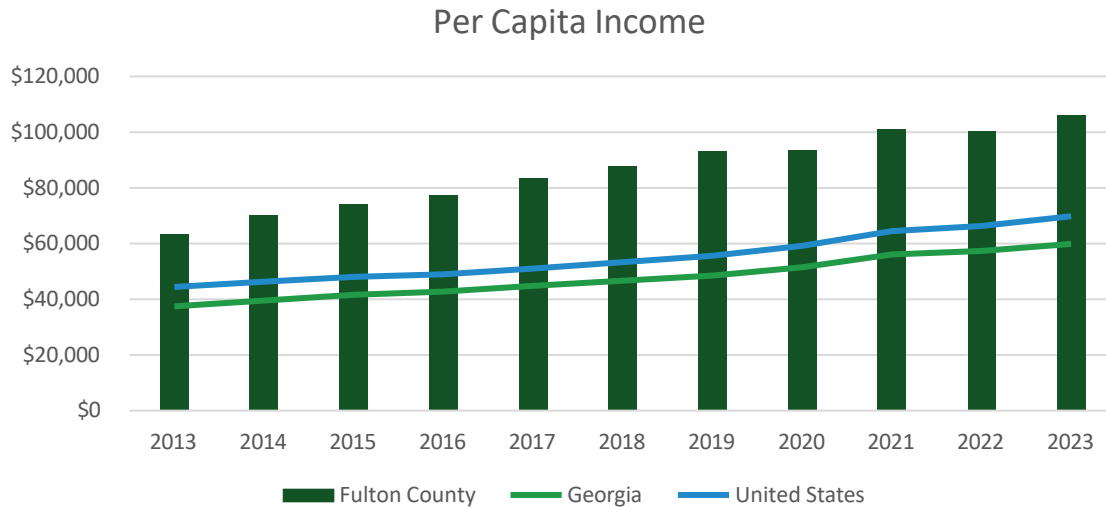
Population Growth



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

Source: U.S. Census Bureau

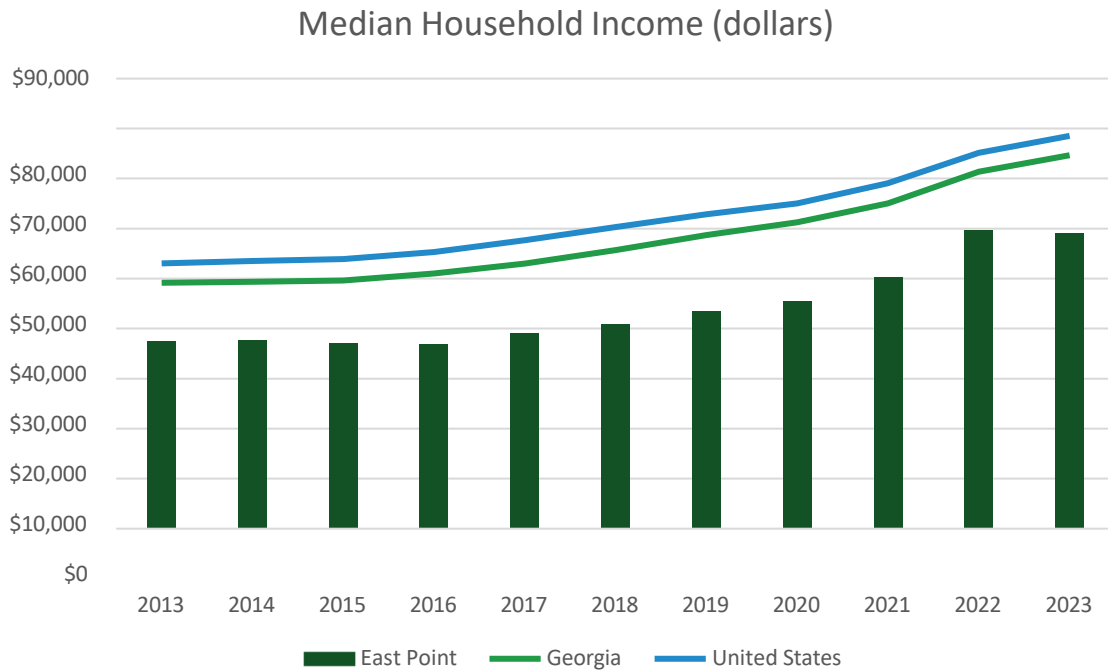
Per Capita Income



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

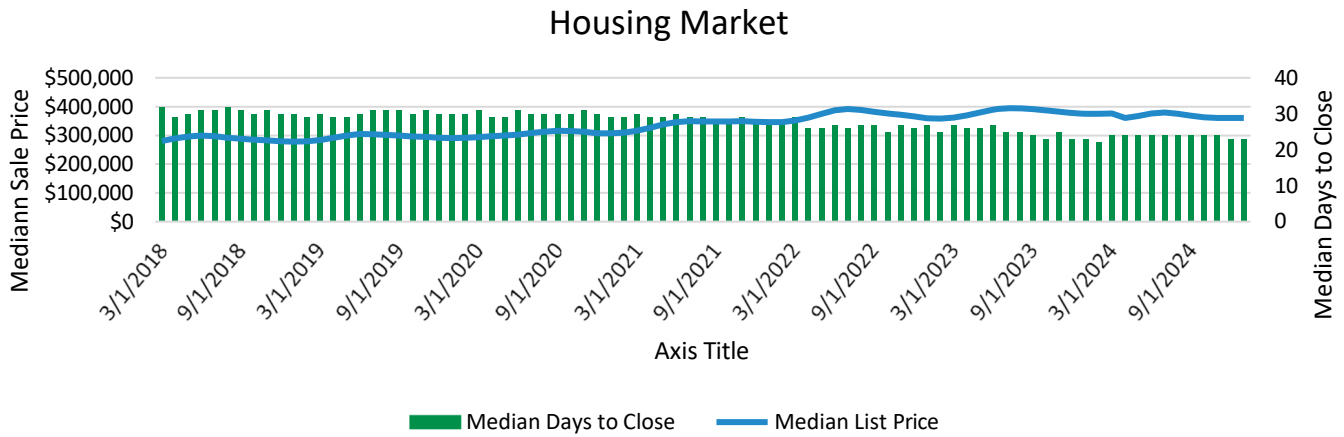
Median Household Income



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



**Data represents Atlanta MSA. Data is unavailable for East Point.*

Source: Zillow

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

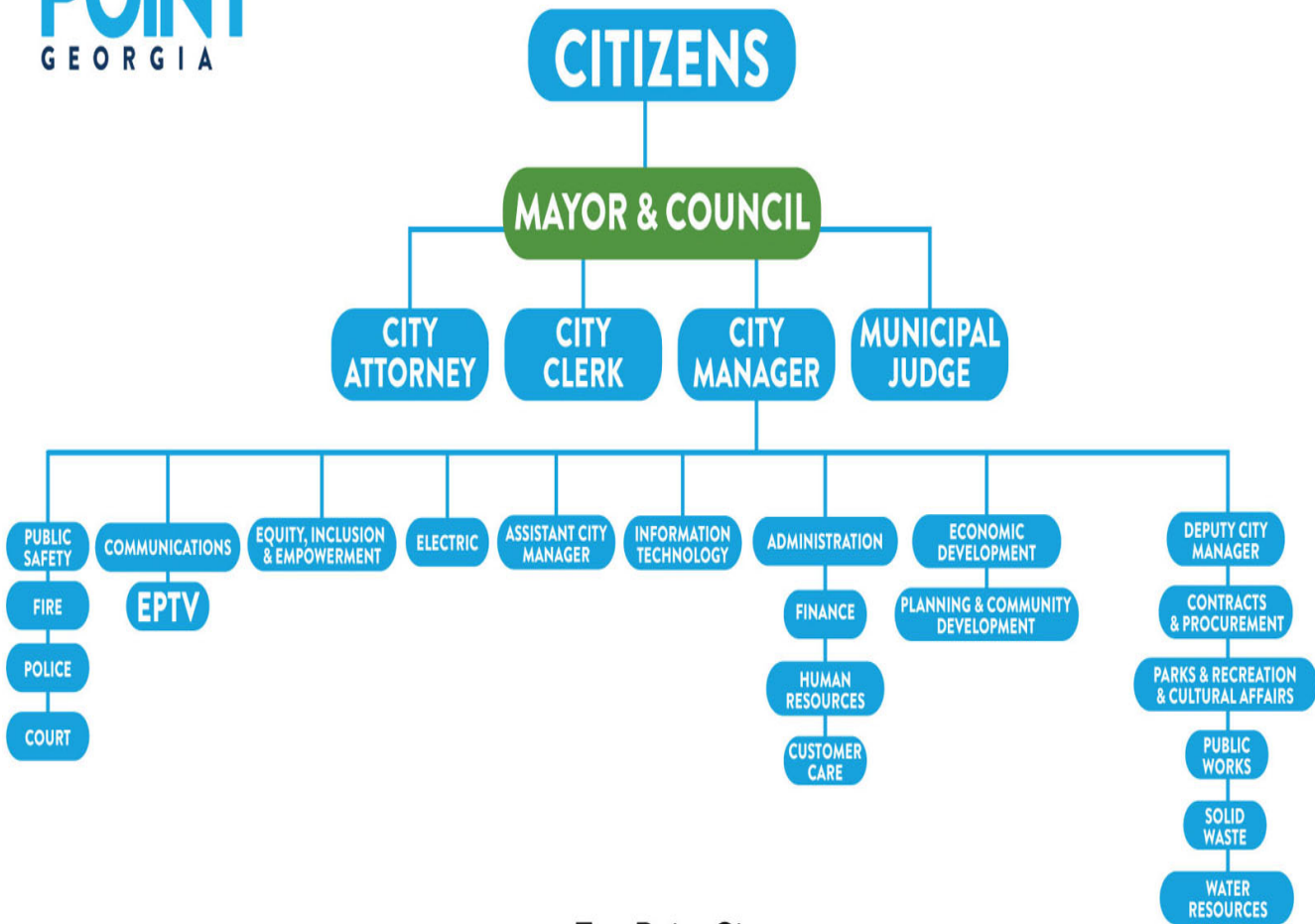


List price: \$135,000

Source: Zillow



CITY OF EAST POINT, GEORGIA
ORGANIZATIONAL CHART



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 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 is 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 to 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 it 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 assessed value.
- 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, posted on the City website, 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 appropriate, 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 integrated performance measures and objectives into the budget document. The City will continue to develop and monitor departmental performance measures and 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 amount 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.

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.

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.

The chart below shows the relationship between each department and the funds.

Departments	GOVERNMENTAL FUNDS										ENTERPRISE FUNDS				
	GENERAL FUND	CAPITAL IMPROVEMENT FUND	CONDEMNED FUNDS	E-911 FUNDS	GRANTS FUND	TSP/LOST FUND	RED ZONE FUND	OPIOID FUND	50 WORST FUND	HOTEL / MOTEL FUND	WATER / SEWER FUNDS	ELECTRIC FUND	STORM WATER FUND	SOLID WASTE FUND	INTERNAL SERVICES FUND
CITY COUNCIL	EAST POINT														
CITY CLERK	EAST POINT														
MAYOR	EAST POINT														
CITY MANAGER	EAST POINT				EAST POINT										
LEGAL	EAST POINT	EAST POINT													
PLANNING & COMMUNITY DEVELOPMENT	EAST POINT	EAST POINT													
HUMAN RESOURCES	EAST POINT														EAST POINT
INFORMATION TECHNOLOGY		EAST POINT													EAST POINT
FLEET		EAST POINT													EAST POINT
FINANCE ADMIN.	EAST POINT	EAST POINT								EAST POINT	EAST POINT	EAST POINT	EAST POINT	EAST POINT	EAST POINT
MUNICIPAL COURT	EAST POINT	EAST POINT													EAST POINT
POLICE	EAST POINT	EAST POINT	EAST POINT	EAST POINT	EAST POINT		EAST POINT	EAST POINT							
FIRE ADMINISTRATION	EAST POINT	EAST POINT			EAST POINT										
PUBLIC WORKS ADMIN	EAST POINT	EAST POINT			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 & SEWER					EAST POINT						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 millage rate for tax year 2025 (FY2026) 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 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 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 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 2025 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 30th. 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 expenditure 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 that 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
Capital Budget Forms Circulated	October 1 st	City Manager's Office and Budget Manager
Submission of CIP for Management Review	October 22 nd	Senior Management Analyst and Budget Manager
Management Review of CIP Request	October 23 rd	City Manager's Office, Finance Director, Budget Manager
Finalize all changes to the CIP Budget	October 30 th	City Manager's Office, Finance Director, Budget Manager
Transmission of CIP Budget to Mayor & Council (per City Charter: 5-104)	January 26 th (MLK Holiday - Jan 19 th)	City Manager/ Finance
Distribution of Personnel Forms	December/January	Human Resources Director
Load BS&A Access to Departments	January 12 th	Budget Manager
Budget Training	January 12 th	Budget Manager
FY2026 Budget Entry	January 12 th – January 16 th	Department Heads/Admin
Meet with Department Heads for Personnel Review	January 19 th – January 28 th	Human Resources Director
Meet with Department Heads for IT budget Review	January 19 th – January 28 th	City Manager's Office and Budget Manager
FY 2027 Benefit Projections and Pension Contributions	January 19 th – January 28 th	Human Resources/ Finance
Meet with Department Directors for Budget Review	January 19 th – January 28 th	Information Technology Director

Budget Process

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

Budget Process

Budget Adoption Deadline	June 30th	Mayor & City Council
TAX PROCESS		
Receipt of Property Tax Digest	June	Fulton County
Activity	Time Frame	Lead/Responsibility
Millage Hearing Ads in the Newspaper	July	Tax Coordinator
Millage Rate 1st Reading & Public Hearing	July	Mayor & City Council
Millage Rate Hearing Ads in the Newspaper	July	Tax Coordinator
Millage Rate 2nd Reading & Adoption	August	Mayor & City Council

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	-		6,500,000		
Charge for Service	1,270,159	48,235,933	21,587,500	4,151,100	2,500,000
Investment Income	70,000				
Miscellaneous Income	1,429,069	2,600,000	219,000	833,000	
Other Financing Sources	15,096,817	5,482,897	8,726,120	295,411	1,219,537
Fines & Forfeitures	1,100,000				
Total Revenues	70,505,915	56,318,830	37,032,620	5,279,511	3,719,537
Expenditure					
Personnel Services	47,220,526	4,383,681	4,890,111	2,427,552	540,416
Purchased/Contracted Service	12,519,901	2,013,000	6,085,424	1,649,900	379,760
Supplies	3,174,841	31,684,000	843,258	127,800	13,000
Capital	55,400.00	10,410,000	14,995,184	379,325	2,395,000
Indirect Cost	1,270,000	4,096,314	3,920,426	307,618	163,383
Debt Service	1,814,500	-	3,369,386	387,316.00	-
Other Cost	911,250	3,731,835	2,928,831	-	-
Transfer In / Out	3,539,497			-	227,978
Total Expenditures	70,505,915	56,318,830	37,032,620	5,279,511	3,719,537
Excess	-	-	-	-	-
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 6/30/2026*	-	-	-	-	-
Projected Fund Balance 6/30/2026	49,460,619	19,388,867	4,308,022	(956,967)	8,719,320
Projected Ending Fund Balance	49,460,619	19,388,867	4,308,022	(956,967)	8,719,320

*Projected based upon current operations

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 proposed budget for the new fiscal year.

General Fund	FY24 Actuals	FY25 Projected	FY25 Amended	FY26 Adopted
Revenues:				
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
Total Revenues	\$ 65,831,416	\$ 52,002,359	\$ 72,859,681	\$ 70,505,915
Expenditures:				
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
Total Expenditures	\$ 58,837,907	\$ 43,057,863	\$ 72,859,681	\$ 70,505,915

Expenditures By Department	FY24 Actuals	FY25 Projected	FY 25 Amended	FY26 Adopted
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
Total	\$ 58,837,907	\$ 43,057,863	\$ 72,859,681	\$ 70,493,915

\$ -

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

E-911 Fund	FY24 Actuals	FY25 Projected	FY25 Amended	FY26 Adopted
-------------------	-------------------------	---------------------------	-------------------------	-------------------------

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
Total Revenues	\$ 1,617,758	\$ 1,376,661	\$ 1,768,499	\$ 1,780,111

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
Total Expenditures	\$ 1,386,723	\$ 911,636	\$ 1,768,499	\$ 1,780,111

Expenditures By Department	FY24 Actuals	FY25 Projected	FY 25 Amended	FY26 Adopted
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
Total	\$ 1,386,723	\$ 911,636	\$ 1,768,499	\$ 1,780,111

Water & Sewer Fund	FY24 Actuals	FY25 Projected	FY25 Amended	FY26 Adopted
--------------------	-----------------	-------------------	-----------------	-----------------

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
Total Revenues	\$ 32,775,554	\$ 18,892,667	\$ 35,207,494	\$ 37,032,620

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	-	\$ -
Total Expenses	\$ 37,550,379	\$ 19,981,520	\$ 35,207,494	\$ 37,032,620

Expenses by Department	FY24 Actuals	FY25 Projected	FY 25 Amended	FY 26 Adopted
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
Total	\$ 37,550,379	\$ 19,981,520	\$ 35,207,494	\$ 37,032,620

Electric Fund	FY24 Actuals	FY25 Projected	FY25 Amended	FY 26 Adopted
Revenues:				
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
Total Revenues	\$ 46,955,538	\$ 36,338,654	\$ 50,478,080	\$ 56,318,830

Expenses:				
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
Total Expenses	\$ 51,496,117	\$ 34,037,442	\$ 50,478,080	\$ 56,318,830

Expenses by Department	FY24 Actuals	FY25 Projected	FY25 Amended	FY 26 Adopted
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
Total	\$ 51,496,117	\$ 34,037,442	\$ 50,478,080	\$ 56,318,830

Storm Water Fund	FY24 Actuals	FY25 Projected	FY25 Amended	FY 26 Adopted
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			-
Total Revenues	\$ 2,521,969	\$ 2,430,359	\$ 3,636,083	\$ 3,719,537

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
Total Expenses	\$ 4,181,344	\$ 1,235,229	\$ 3,636,083	\$ 3,719,537

Expenses By Department	FY24 Actuals	FY25 Projected	FY25 Amended	FY 26 Adopted
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	\$ -	\$ -	\$ -	-
Total	4,181,344	1,235,229	3,636,083	3,719,537

Solid Waste Fund	FY24 Actuals	FY25 Projected	FY25 Amended	FY 26 Adopted
Revenues:				
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
Total Revenues	\$ 5,757,685	\$ 5,036,970	\$ 6,533,641	\$ 5,279,511
Expenses:				
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	-
Total Expenses	\$ 7,158,639	\$ 4,719,727	\$ 6,533,641	\$ 5,279,511

Expenses by Department	FY24 Actuals	FY25 Projected	FY25 Amended	FY 26 Adopted
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
Total	7,158,639	4,719,727	6,533,641	5,279,511

These schedules provide updates on all fund balances for the last fiscal period, the current fiscal period as of the specified date, the amended 2025 budget period, and the proposed fiscal period.

General Fund	FY24 Actuals	FY 25 Projected	FY25 Amended	FY26 Adopted
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			\$ -	\$ -
Projected Fund Balance	\$ 40,516,123	\$ 49,460,619	\$ 49,460,619	\$ 49,460,619

Condemned Fund	FY24 Actuals	FY 25 Projected	FY25 Amended	FY26 Adopted
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
Projected Fund Balance	\$ 1,159,457	\$ 1,051,566	\$ 1,151,566	\$ 1,151,566

E- 911 Fund	FY24 Actuals	FY 25 Projected	FY25 Amended	FY26 Adopted
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
Projected Fund Balance	\$ 4,179,867	\$ 4,644,892	\$ 4,179,866	\$ 4,644,891

Restricted Grant Funds	FY24 Actuals	FY 25 Projected	FY25 Amended	FY26 Adopted
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
Projected Fund Balance	\$ (2,852,250)	\$ 1,129,598	\$ (2,850,163)	\$ 1,129,597

Police Red Zone	FY24 Actuals	FY 25 Projected	FY25 Amended	FY26 Adopted
Revenues	\$ -	\$ -	\$ -	\$ 15,000
Expenditures	-	-	-	15,000
Difference	-	-	-	-
Beginning Fund Balance	-	-	-	-
Projected Fund Balance	\$ -	\$ -	\$ -	\$ -

Grant Funds	FY24 Actuals	FY 25 Projected	FY25 Amended	FY26 Adopted
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)
Projected Fund Balance	\$ (1,323,433)	\$ (1,361,002)	\$ (1,323,434)	\$ (1,361,002)

Hotel/Motel Fund	FY24 Actuals	FY 25 Projected	FY25 Amended	FY26 Adopted
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
Projected Fund Balance	\$ 1,236,498	\$ 1,542,623	\$ 1,236,498	\$ 1,542,623

TAD Corridors Fund	FY24 Actuals	FY 25 Projected	FY25 Amended	FY26 Adopted
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
Projected Fund Balance	\$ 1,951,714	\$ 3,533,781	\$ 1,951,713	\$ 3,533,781

TSPLOST	FY24 Actuals	FY 25 Projected	FY25 Amended	FY26 Adopted
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
Projected Fund Balance	\$ 22,612,471	\$ 24,802,352	\$ 22,612,470	\$ 24,802,352

50 Worst Properties	FY24 Actuals	FY 25 Projected	FY25 Amended	FY26 Adopted
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
Projected Fund Balance	\$ 1,410,044	\$ 1,604,699	\$ 1,410,044	\$ 1,604,699

Urban Redevelopment	FY24 Actuals	FY 25 Projected	FY25 Amended	FY26 Adopted
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
Projected Fund Balance	\$ 367,486	\$ 441,856	\$ 367,486	\$ 441,856

City Hall Fund	FY24 Actuals	FY 25 Projected	FY25 Amended	FY26 Adopted
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
Projected Fund Balance	\$ 3,066,207	\$ 2,289,929	\$ 3,066,208	\$ 2,289,930

CAP Project Fund	FY24 Actuals	FY 25 Projected	FY25 Amended	FY26 Adopted
Revenues	\$ 2,559,008	\$ 1,343,445	\$ 11,722,995	\$ 41,474,684
Expenditures	\$ 2,403,126	\$ 2,580,426	\$ 11,722,995	\$ 41,474,684
Difference	\$ 155,882	\$ (1,236,981)	\$ -	\$ -
Beginning Fund Balance	\$ 2,352,739	\$ 2,508,622	\$ 2,508,622	\$ 1,271,641
Projected Fund Balance	\$ 2,508,621	\$ 1,271,641	\$ 2,508,622	\$ 1,271,641

Water & Sewer	FY24 Actuals	FY 25 Projected	FY25 Amended	FY26 Adopted
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
Projected Fund Balance	\$ 5,396,879	\$ 4,308,026	\$ 5,394,875	\$ 4,308,022

Electric	FY24 Actuals	FY 25 Projected	FY25 Amended	FY26 Adopted
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
Projected Fund Balance	\$ 17,087,655	\$ 19,388,867	\$ 17,087,655	\$ 19,388,867

Storm Water Utility	FY24 Actuals	FY 25 Projected	FY25 Amended	FY26 Adopted
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
Projected Fund Balance	\$ 7,524,188	\$ 8,719,318	\$ 7,524,190	\$ 8,719,320

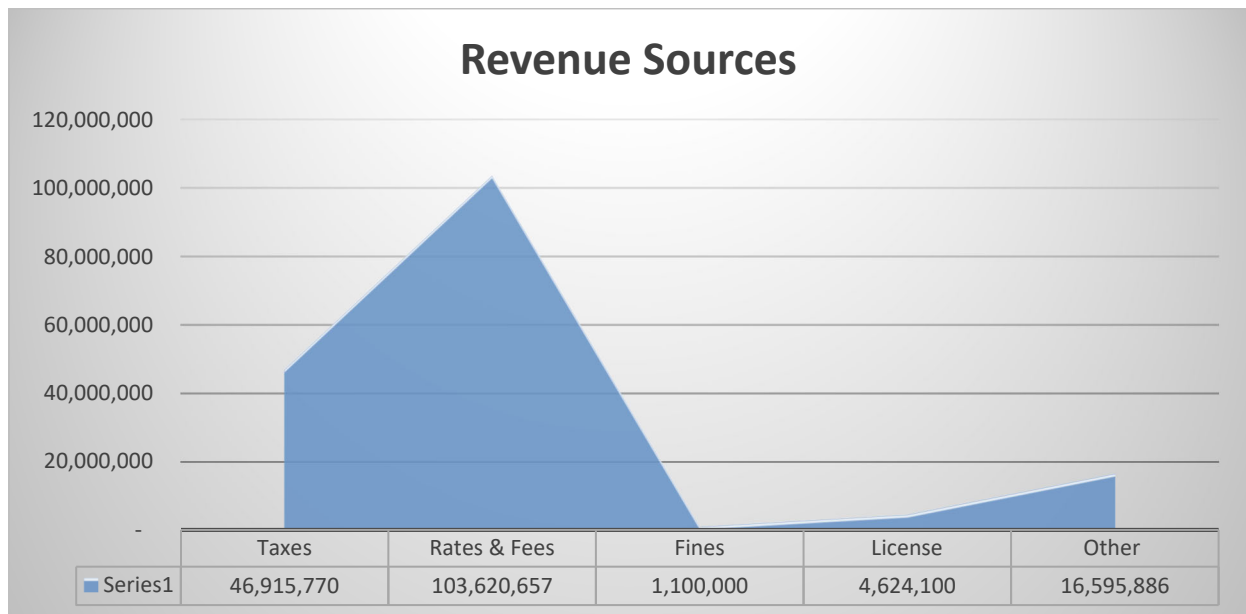
Solid Waste	FY24 Actuals	FY 25 Projected	FY25 Amended	FY26 Adopted
Revenues	\$ 5,757,685	\$ 5,036,970	\$ 6,533,641	\$ 5,279,511
Expenditures	\$ 7,156,639	\$ 4,719,727	\$ 6,533,641	\$ 5,279,511
Difference	\$ (1,398,954)	\$ 317,243	\$ -	\$ -
Beginning Fund Balance	\$ 124,741	\$ (1,274,210)	\$ (1,274,210)	\$ (956,967)
Projected Fund Balance	\$ (1,274,213)	\$ (956,967)	\$ (1,274,210)	\$ (956,967)

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.

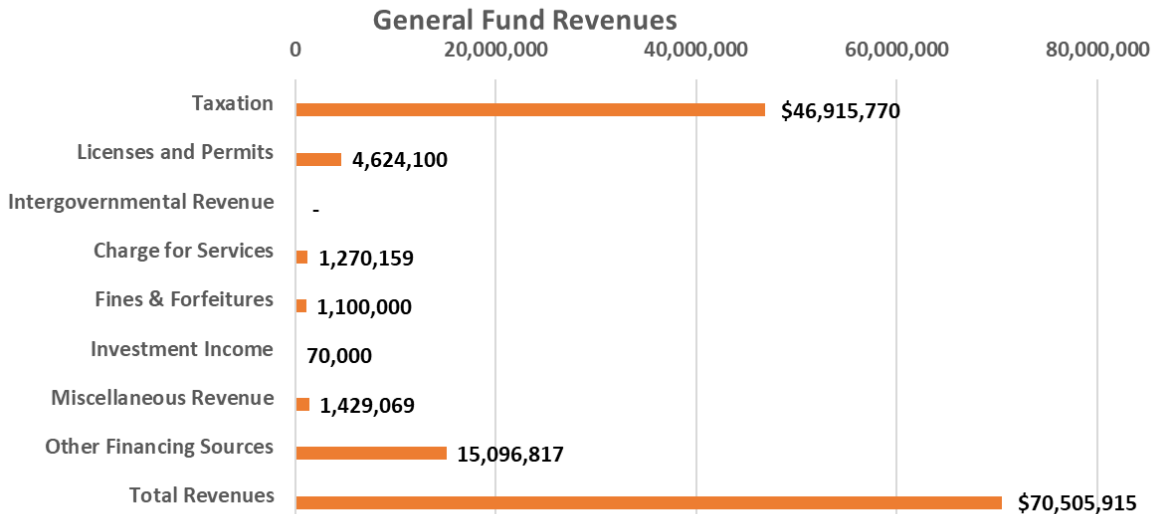
The revenue estimates are made after careful analysis of collection and remittance from the various sources. The City meets with Fulton County Tax Commissioner regarding forecasting changes in the tax digest.

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



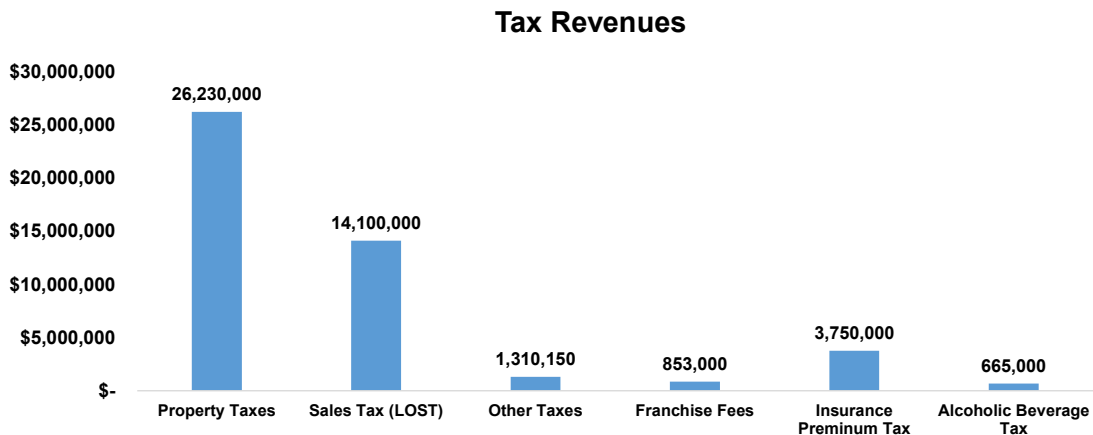
GENERAL FUND REVENUE

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.



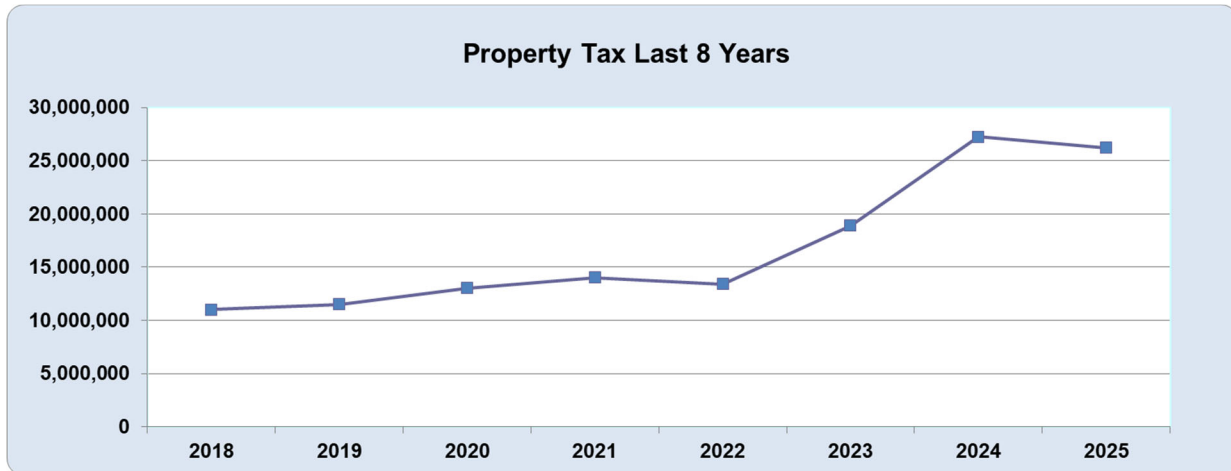
TAXES

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

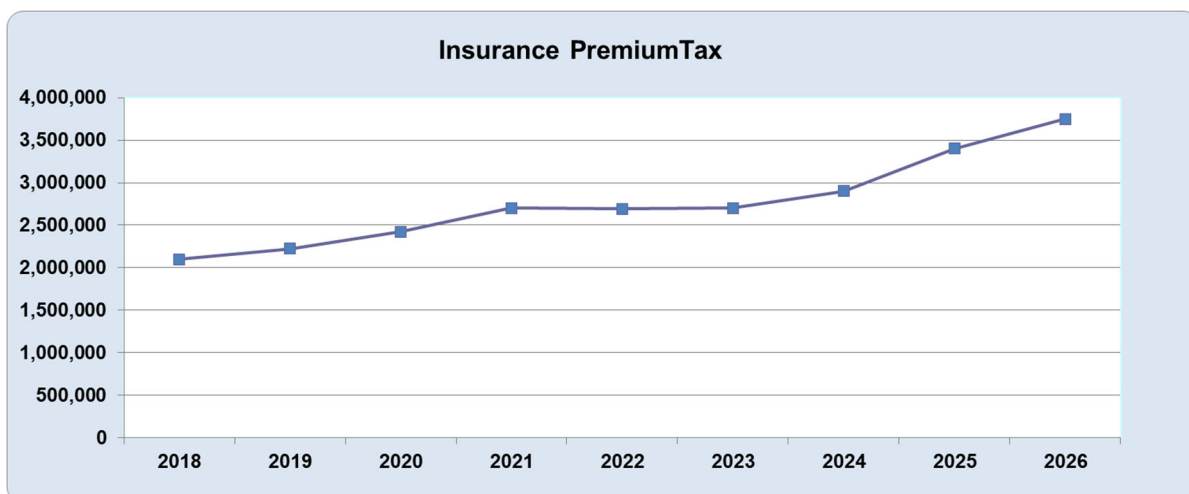
The following graph shows the property tax remittance in dollars for the past eight years. Currently, property values have continued to increase over the last five years. East Point, like other cities, suffered a loss in property values that caused a decline in the amount of income derived from property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



*FY25, Anticipated Levy, FY26 Budgeted

Insurance Premium Tax

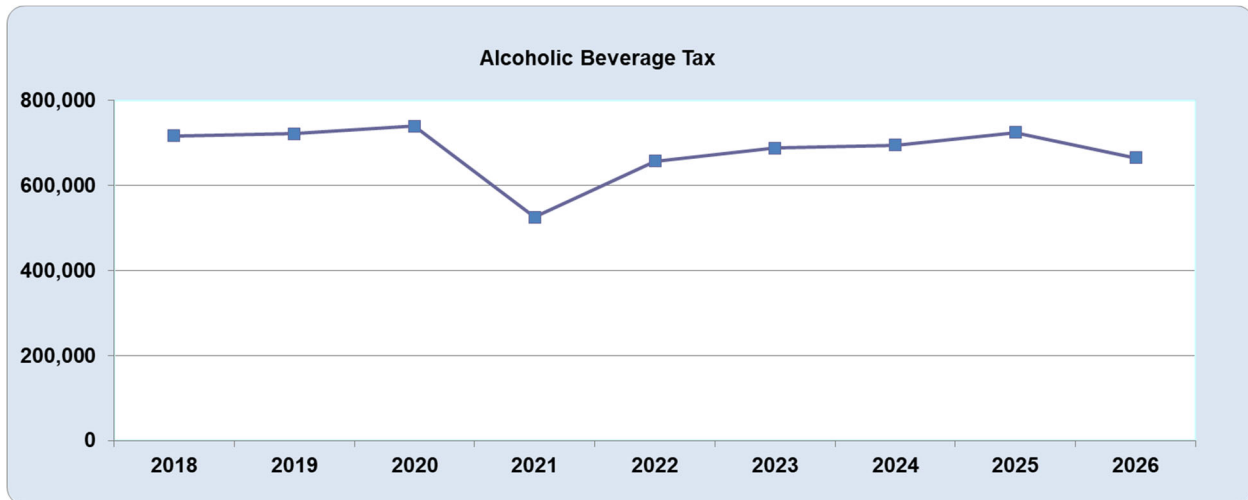
The State of Georgia levies a tax on insurance premiums collected within the City's limits. Revenue from this tax is distributed back to the City each October, and over the last eight years, there has been a steady increase in collections.



*FY25, Projected Levy, FY26 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 fluctuated over the last ten years.



*FY 25 & 26 Budgeted

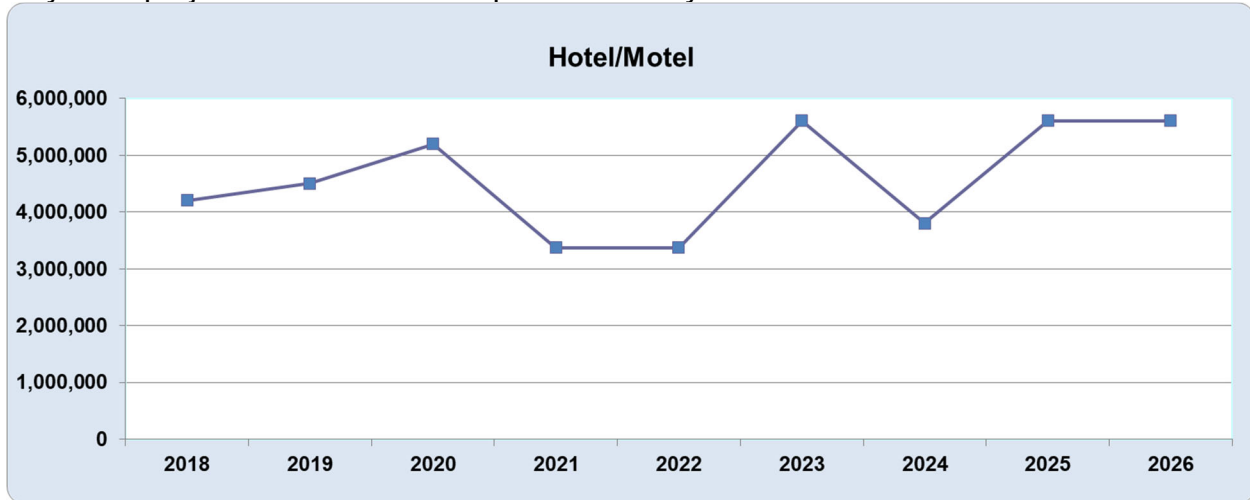
Hotel/Motel Tax

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% unrestricted funds 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.

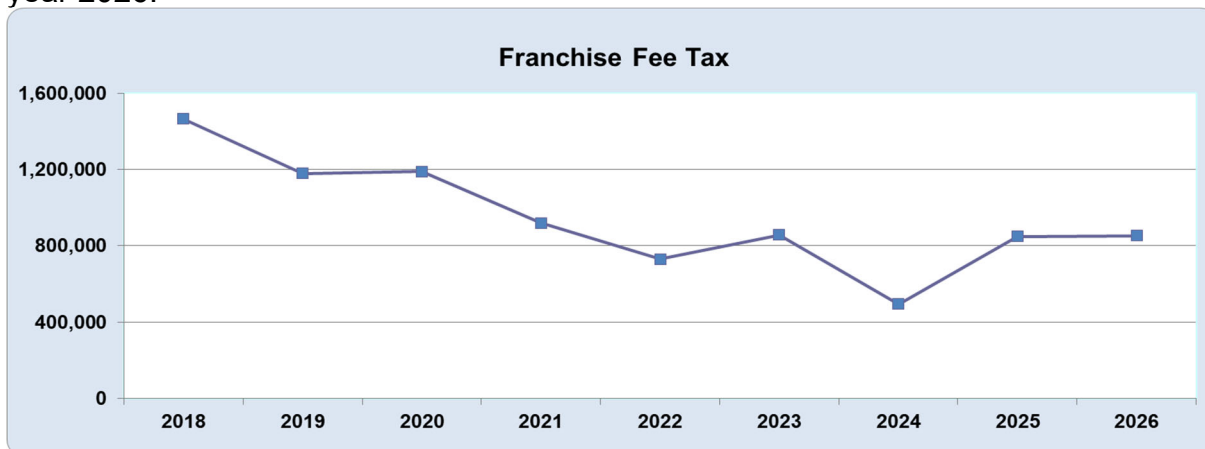
The collection over the last several years of the hotel motel tax shows a fluctuating trend. This can be attributed to the proximity of the City to Hartfield's/Jackson International Airport, where many of the City's hotels are located, and the addition of new hotels in the City. The projection for 2026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



*FY25 & FY26 Budgeted

Franchise Fees

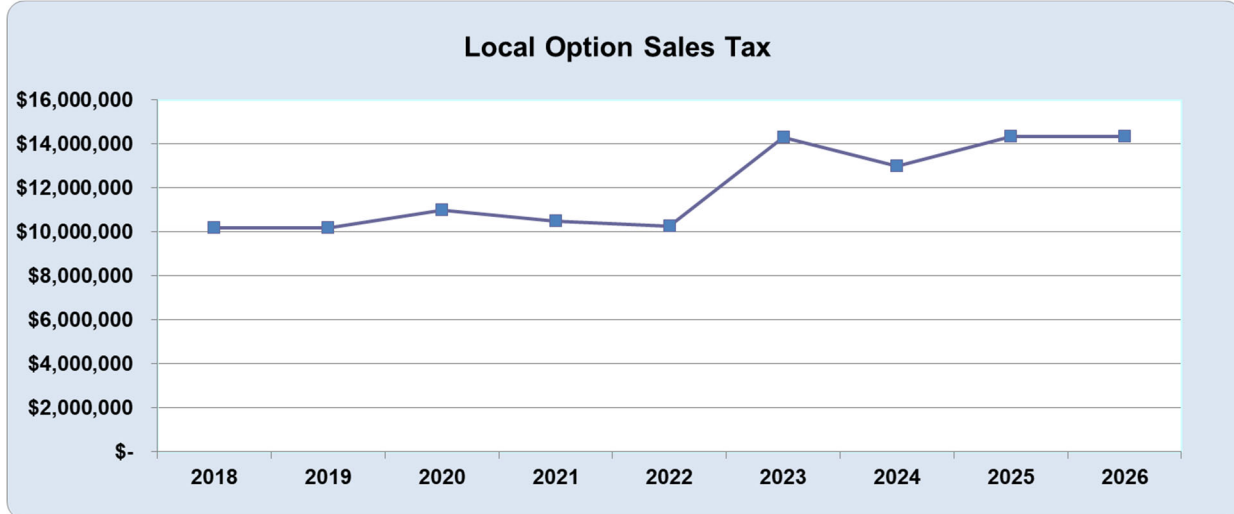
Public utilities operating within the City of East Point must pay the City a franchise fee in return for the right to do business within the City and for the right to use public rights-of-way for transmission lines, pipes, wires, etc. Franchise tax projections are \$853K for fiscal year 2026.



*FY25 & FY26 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 be a steady trend in L.O.S.T. revenue for fiscal year 2026.

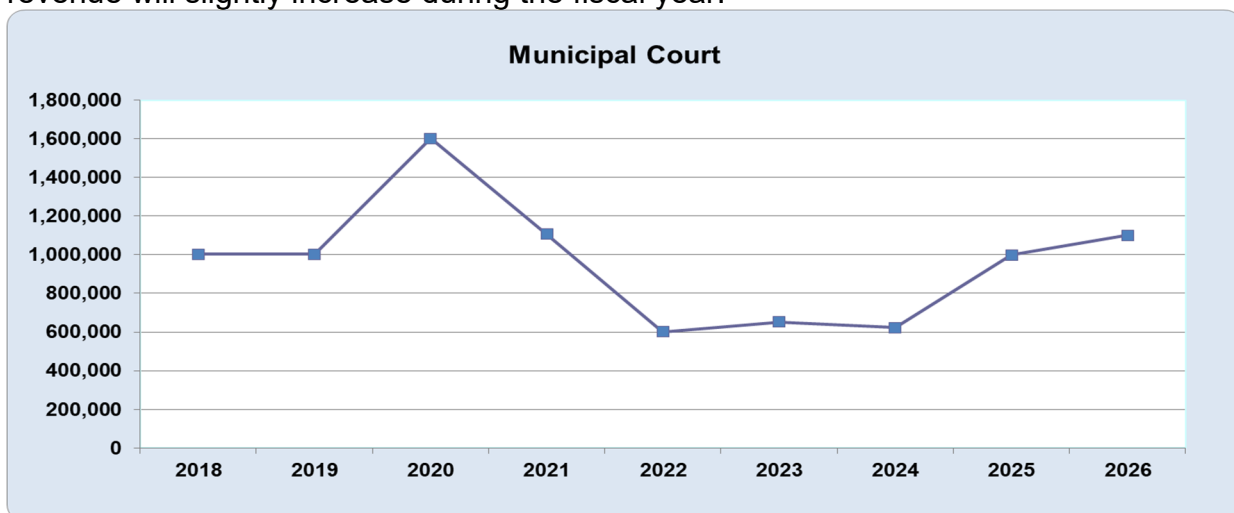


*FY25 & FY26 Budgeted

FINES & FORFEITURES

Municipal Court Revenue

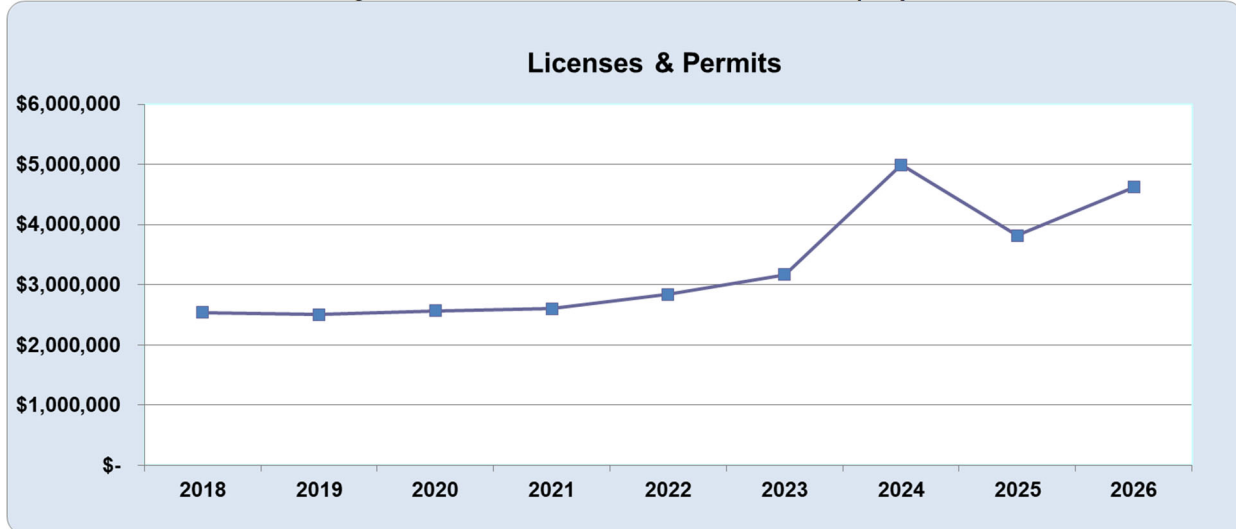
This revenue is generated from fines and forfeitures in the East Point Municipal Court. State law and local ordinance govern these bond/fine schedules. The expectation is that revenue will slightly increase during the fiscal year.



*FY25 & FY26 Budgeted

LICENSES & PERMITS

This section contains business licenses, non-business licenses, permits, regulatory fees, penalties, and interest. Beginning in FY2018, revenue appeared steady with an upward increase in 2024, leveling back down in 2025. 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:

Goal	Measure	Responsibility/Time Frame
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.

	2024	2025	2025	2026	2027	2028	2029	2030
Revenues	Actual	Projected	Amended	Adopted	Projected	Projected	Projected	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
Total General Fund	\$ 65,752,787	\$ 52,002,359	\$ 72,829,681	\$ 70,505,915	\$ 72,385,349	\$ 75,651,819	\$ 77,666,474	\$ 79,578,589

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

	2024	2025	2025	2026	2027	2028	2029	2030
Revenues	Actual	Projected	Amended	Adopted	Projected	Projected	Projected	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
Total Enterprise Funds	\$ 98,089,176	\$ 82,453,329	\$ 115,364,663	\$ 112,779,424	\$ 109,022,840	\$ 113,042,691	\$ 114,449,083	\$ 115,878,257
Total Overall Revenues	\$ 163,841,963	\$ 134,455,688	\$ 188,194,344	\$ 183,285,339	\$ 181,408,189	\$ 188,694,509	\$ 192,115,557	\$ 195,456,846

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 \$85,643,954. 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 - \$ 521,133
- Buildings – Improvements and Repairs - \$3,333,370
- Purchase of new vehicles - \$4,475,808
- Park and recreation improvements - \$1,375,785

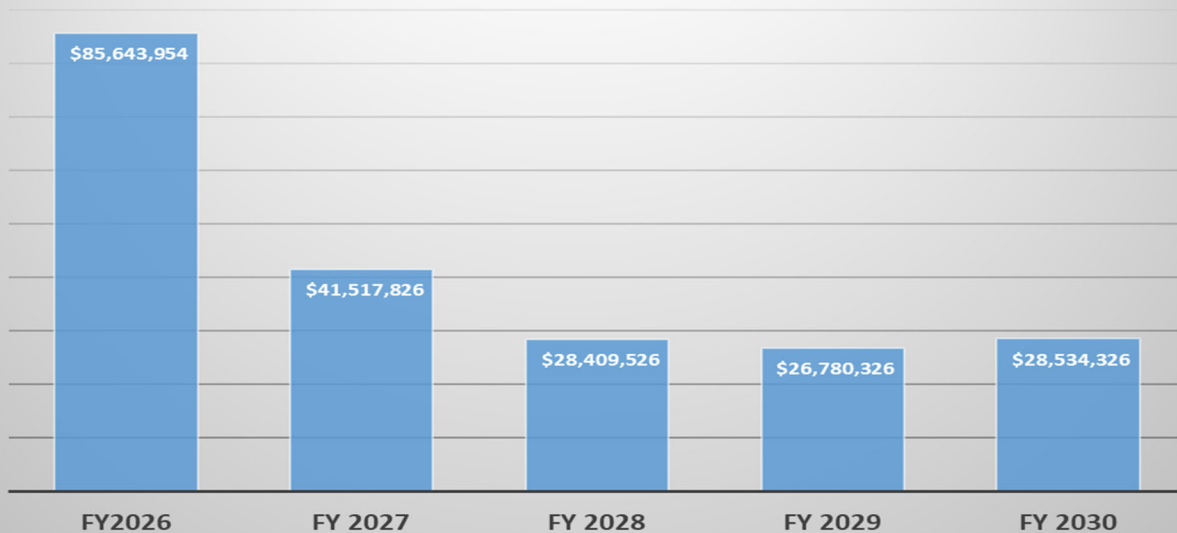
FY 2026 - FY 2030 Capital by Category and Fund

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	21,328,290	8,992,826	7,117,826	6,137,826	6,262,826	49,839,594	
Culture and Recreation	34,375,785	7,340,500	387,400	60,000	60,000	42,223,685	
Public Utilities	28,179,509	21,534,700	20,581,500	20,037,500	21,108,500	111,441,709	
Total Proposed Expenditures	\$ 85,643,954	\$ 41,517,826	\$ 28,409,526	\$ 26,780,326	\$ 28,534,326	\$ 210,885,958	

Funding Sources:	Proposed		Proposed Expenditures For Planning Years				Projected Five Year
	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	33,000,000	7,000,000	-	-	-	40,000,000	
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	
MCT Funds	-	-	-	-	-	-	
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	
Total Proposed Funding Sources	\$ 85,643,954	\$ 41,517,826	\$ 28,409,526	\$ 26,780,326	\$ 28,534,326	\$ 210,885,958	

City of East Point Summary of Five Year CIP Plan



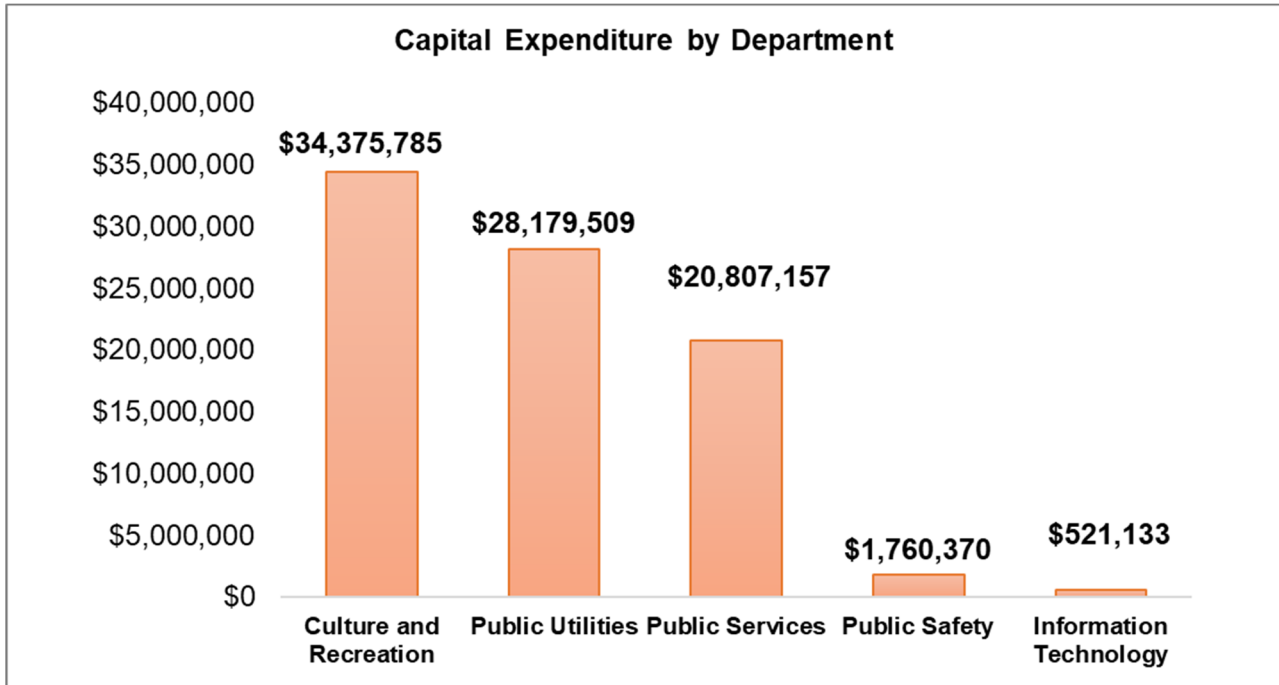
Capital Expenditure by Asset Type

<i>Asset By Type:</i>	Proposed		Proposed Expenditures For Planning Years				Projected Five Year
General, 50 Worst Funds & Internal	FY2026	FY2027	FY2028	FY2029	FY2030	Total	
Buildings	\$ 33,000,000	\$ 5,000,000	\$ -	\$ -	\$ -	\$ 38,000,000	
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	521,133	-	-	-	-	521,133	
Roadways & Pavements	16,433,776	7,000,000	5,425,000	5,350,000	5,375,000	39,583,776	
Subtotal Capital Fund	\$ 57,410,945	\$ 19,983,126	\$ 7,828,026	\$ 6,742,826	\$ 7,425,826	\$ 99,390,749	
<u>Enterprise Funds</u>							
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 Servic	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	
AMI 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	
Total Enterprise Fund	\$ 28,233,009	\$ 21,534,700	\$ 20,581,500	\$ 20,037,500	\$ 21,108,500	\$ 111,495,209	
Total Proposed CIP Expenditures	\$ 85,643,954	\$ 41,517,826	\$ 28,409,526	\$ 26,780,326	\$ 28,534,326	\$ 210,885,958	

Capital Expenditure by Department

<i><u>Proposed Expenditures By Department</u></i>	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	
Total Public Safety	\$ 1,760,370	\$ 3,649,800	\$ 322,800	\$ 545,000	\$ 1,103,000	\$ 7,380,970	
<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	16,433,776	7,000,000	5,425,000	5,350,000	5,375,000	39,583,776	
Public Works - Buildings & Grounds	2,960,873	1,787,826	1,587,826	787,826	887,826	8,012,177	
Public Works - Roads & Drainage	630,000	-	-	-	-	630,000	
Fleet	291,000	-	-	-	-	291,000	
Information Technology	521,133	-	-	-	-	521,133	
Total Public Service	\$ 21,328,290	\$ 8,992,826	\$ 7,117,826	\$ 6,137,826	\$ 6,262,826	\$ 49,839,594	
<u>Culture & Recreation</u>							
Parks & Recreation Improvements	\$ 1,375,785	\$ 340,500	\$ 387,400	\$ 60,000	\$ 60,000	\$ 2,223,685	
Multigenerational Recreational Center	33,000,000	7,000,000	-	-	-	40,000,000	
Total Culture and Recreation	\$ 34,375,785	\$ 7,340,500	\$ 387,400	\$ 60,000	\$ 60,000	\$ 42,223,685	
<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	
Total Public Utilities	\$ 28,179,509	\$ 21,534,700	\$ 20,581,500	\$ 20,037,500	\$ 21,108,500	\$ 111,441,709	
Total Proposed CIP Expenditures	\$ 85,643,954	\$ 41,517,826	\$ 28,409,526	\$ 26,780,326	\$ 28,534,326	\$ 210,885,958	

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

Business & Industrial Development Authority (BIDA)

In 2011, the City issued a revenue bond in the amount of \$1,150,000 at an interest rate of 6.1%. Annual principal installments range from \$73,718 to \$83,295, with principal maturing 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
Total	\$ 602,267	\$ 140,162	\$ 742,429

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
Total	1,200,000	1,199,250	2,399,250

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



The Employees of the City of East Point are the engine that drives the City. A team approach is encouraged to build one common interest, “the provision of quality services to all customers”. East Point strives to keep its compensation levels competitive. In addition to 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.

City of East Point

Two Year Position Comparison to Proposed FY 2025

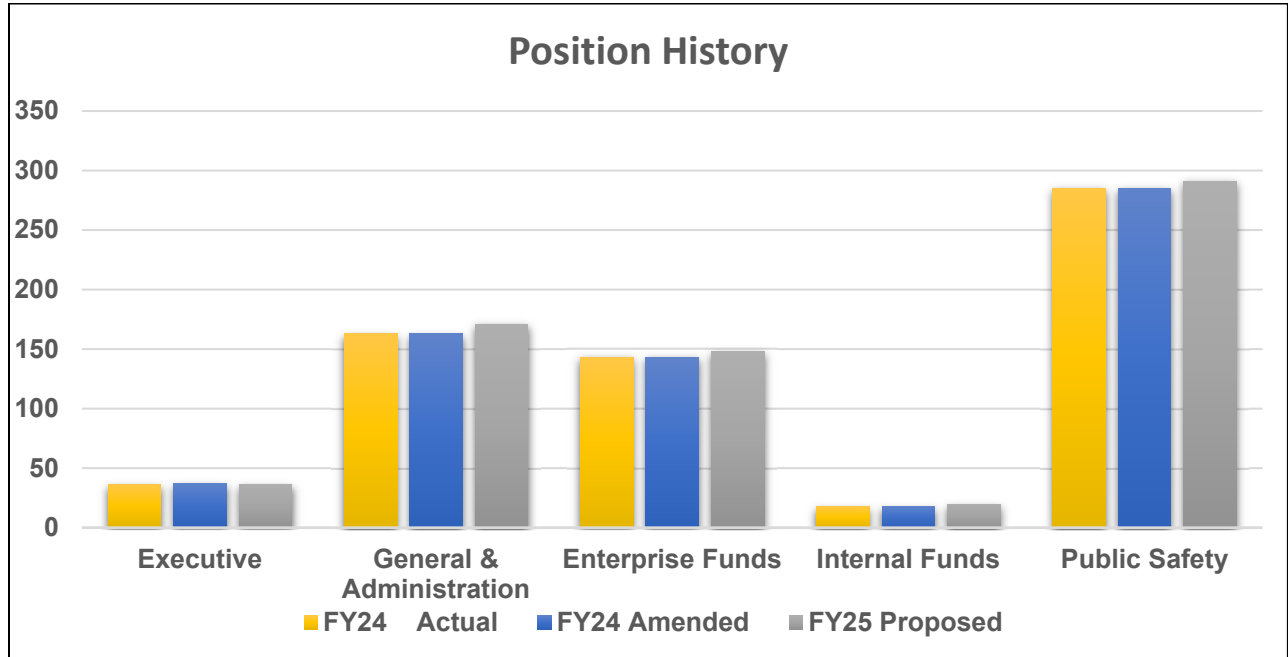
Department/Fund Totals		FY25 Actual	FY25 Amended	FY26 Adopted
50 Worst Properties	Full-time Positions	3	3	3
	Full-time Positions	20	20	27
Building and Grounds	Part-time Positions	5	5	5
City Attorney	Full-time Positions	3	3	3
City Clerk	Full-time Positions	5	5	5
City Manager	Full-time Positions	5	6	6
	Full-time Positions	4	4	4
Communications	Part-time Positions	1	1	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	48
Equity, Inclusion, and Empowerment	Full-time Positions	7	7	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	11
Mayor & City Council	Part-time Positions	2	2	0

Positions & Benefits

Municipal Court	Full-time Positions	10	10	10
	Part-time Positions	3	3	3
Parks & Recreation	Full-time Positions	17	17	17
	Part-time Positions	7	7	7
Planning & Community Development	Full-time Positions	21	21	21
Police	Full-time Positions	124	124	125
	Part-time Positions	18	18	21
Jail	Full-time Positions	19	19	19
Code Enforcement	Full-time Positions	9	9	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	30	30	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	607	608	627
Subtotal	Part-time Positions	37	37	39
Total City of East Point		644	645	666

Category	FY24 Actual	FY24 Amended	FY25 Adopted
Executive	36	37	36
General & Administration	163	163	171
Enterprise Funds	143	143	148
Internal Funds	18	18	20
Public Safety	285	285	291
Total Positions	645	646	666

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.

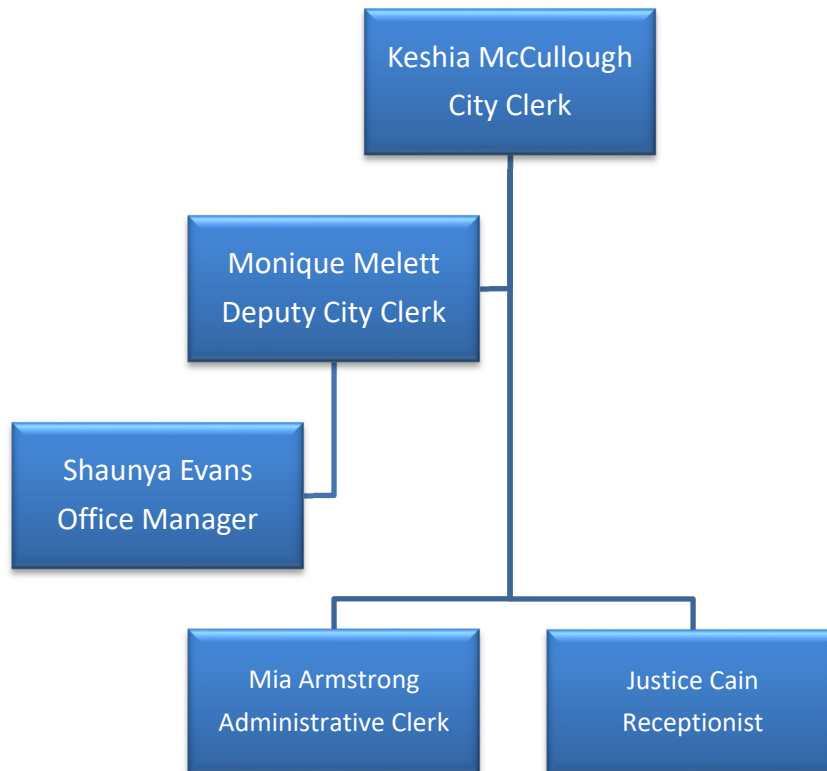
The City Clerk's Office

Department Head: Keshia McCullough

Phone: 404-270-7090

Fax: 404-765-1014

Email: cityclerkstaff@eastpointcity.org



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.

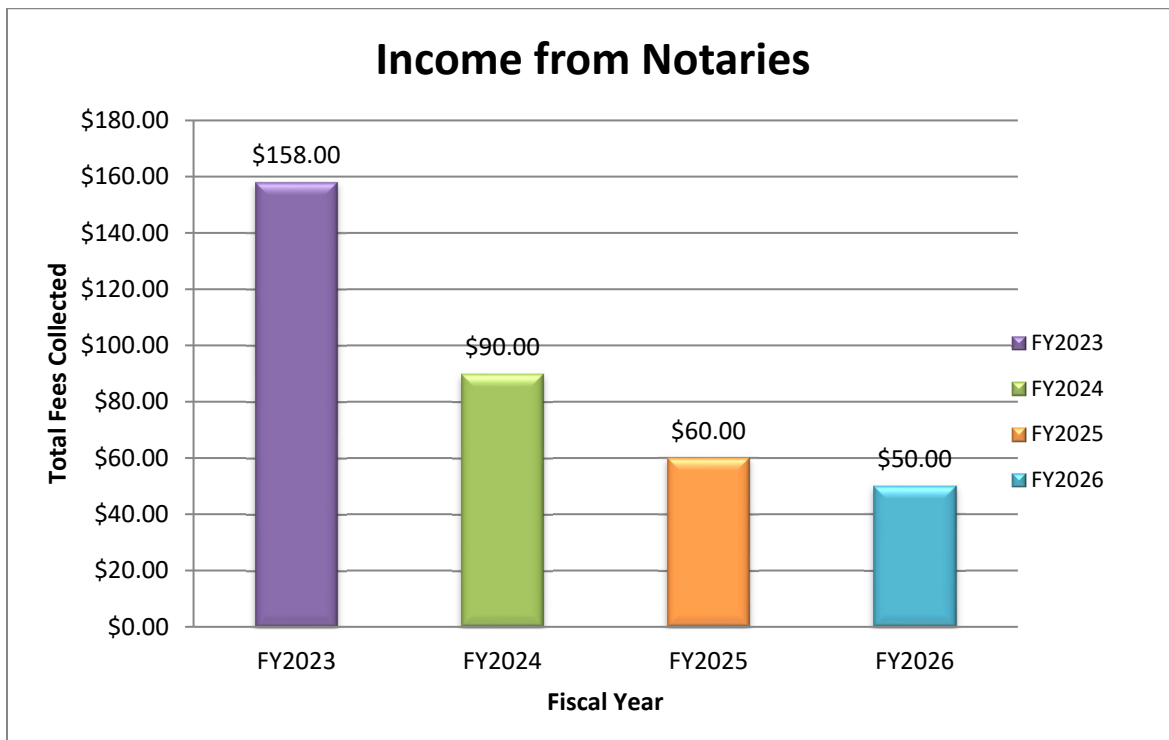
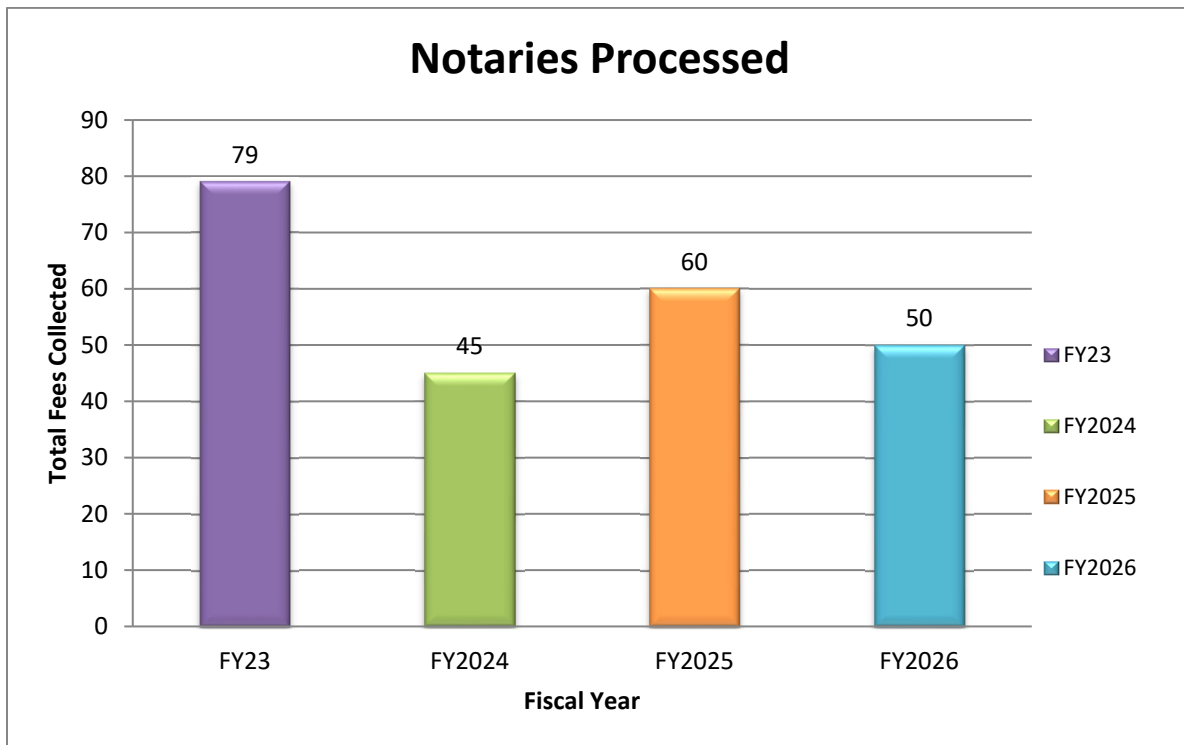
6. Maintain and optimize the records retention management plan, collaborating with departments to classify, store, and secure permanent documents effectively.
7. Support professional development by offering training opportunities for administrative staff to strengthen job performance and customer service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

FY 26 CHALLENGES

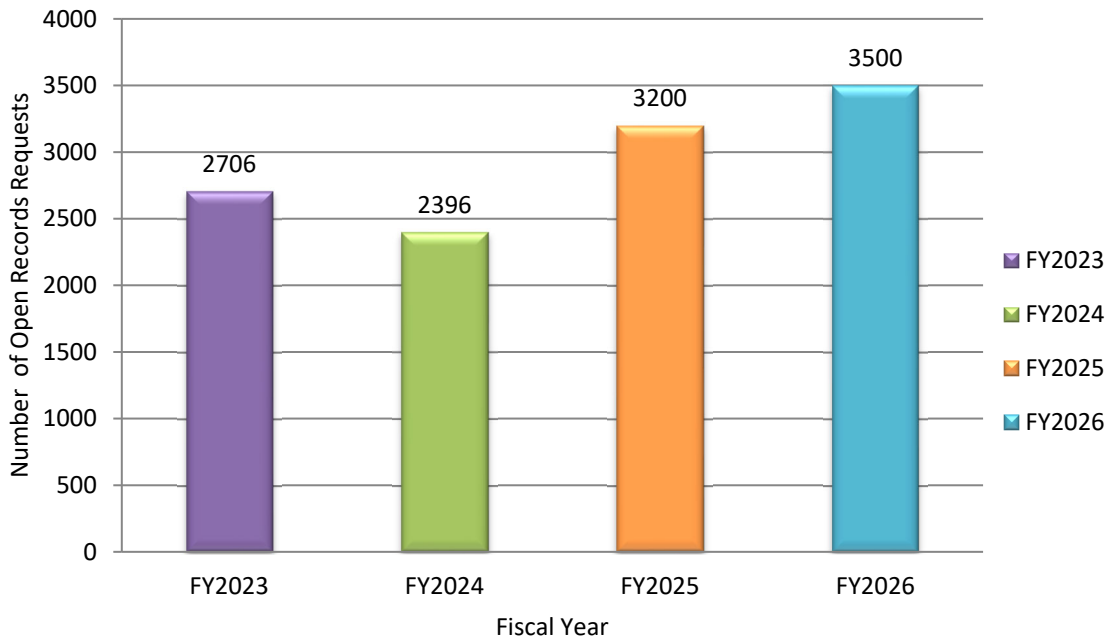
The City Clerk's Office faces several challenges as it strives to meet the growing demands of the City of East Point. One major challenge is updating and transitioning to modern agenda software and boards and commissions software to enhance efficiency and accessibility.

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.

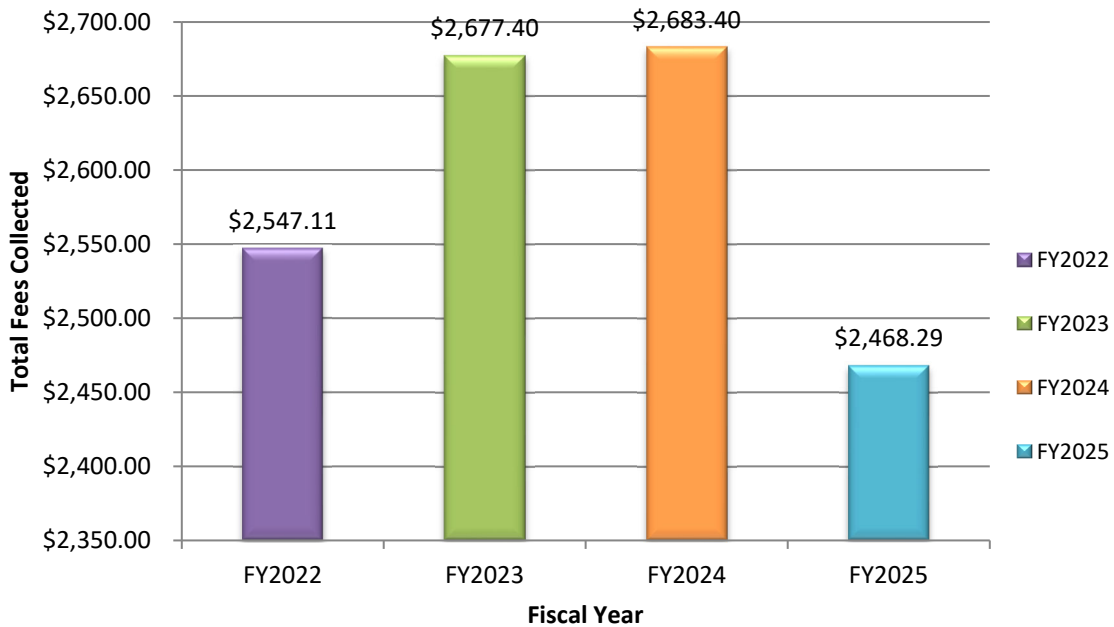
Measurement Description	FY23	FY24	FY25	FY26
	Actual	Actual	Projected	Adopted
Workload Measures				
Open Records	2,888	3,542	3,000	3,600
Reports of Claims	81	109	75	85
Closed Claims	42	61		
Notaries	79	45	50	55
Council Meetings	24	24	24	24
Work Sessions	12	11	11	11
Special Called Meetings	3	1	2	2
Ethics 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.

THIS PAGE IS INTENTIONALLY LEFT BLANK

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	Adopted
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	FY24	FY25	FY26
	Actual	Actual	Projected	Adopted
Demand Measures				
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 adds 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 industries, 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	Adopted
Workload Measures				
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
Efficiency Measures				
Business visit per employee	45	65	60	60
Effectiveness Measures				
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	Projection	Adopted
Routine Maintenance (repairs)	569	565	580
Equipment in City Fleet	110	113	120
Vehicles in City Fleet	265	361	380
Preventative Repairs	95%	96%	96%
Efficiency Measures			
# Repairs outsourced	35%	18%	25%
Effectiveness Measures			
% 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 Adopted
Pooled Cash Bank Reconciliation – Months Reconciled within 20 Days after End of Period (Month)	12	12	12	12
Perform monthly general ledger closing by the 20 th of each month	12	12	12	12
Produce monthly financial reports to council and Division Directors by the third Thursday of each month.	12	12	12	12
Capital Lease Reconciliation – Months Reconciled within 12 Days after End of Period (Month)	12	12	12	12
Grants Reconciliation – Months Reconciled within 12 Days after End of Period (Month)	12	12	12	12
Payroll Processing – Average Number of Payroll Errors Every Pay Period	2	2	2	2
Accounts Payable Transactions – Average Number of Accounts Payable Errors per Month	2	2	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	Adopted
Demand Measures			
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
Workload Measures			
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
Efficiency Measures			
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 (New Metric)	100%	100%	100%
Fill 100% of Authorized Sworn Firefighter Positions Annually (78 positions total)	95%	95%	95%
Effectiveness Measures			
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.

Performance Measures				
Measurement Description	FY 23	FY24	FY25	FY26
	Actual	Actual	Actual	Adopted
Demand Measures				
Time to Hire (days)	25	59	30	25
IOJ Return to Work (days)	5	5	3	3
Efficiency Measures	Actual		Goal	
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
Safe & Sustainable Community	Promote safety and transparency by employing modern information technology solutions.	➤ Upgrade the city's network infrastructure to implement redundancy and resiliency within city operations.
Innovative & High-Performing Organization	Modernizing the City's operational and emergency response capabilities to serve our customers and citizens more efficiently.	➤ Upgrade the city's data infrastructure to improve reliability and stability while taking advantage of advances in storage and processing techniques. ➤ Implement cybersecurity measures and enhancements to better protect the city's digital assets.
Infrastructure	Upgrade systems, applications, and processes to enhance operational efficiencies and provide outstanding customer service.	➤ Renovate Auditorium – Install Wi-Fi, Access Control, Cameras, and Theater technologies. ➤ Continue to upgrade the citywide Wi-Fi and fiber connectivity. ➤ Modernize the city's email & web filter, archive, and data encryption solution. ➤ Improve City Website: speed, mobile-friendly, and a better user experience. ➤ Implement full Microsoft O365 solutions, including OneDrive for user personal work folders.

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	Adopted
Demand Measures				
Users supported	600	625	650	
PCs/Laptops	750	800	815	
Servers (Hardware & Virtual) supported	90	100	100	
Copiers, Printers supported	37	45	45	
Workload Measures				
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		
Efficiency Measures				
Percentage of Requests Closed	90%	91%	92%	
Percentage of Projects Completed	96%	95%	95%	
Effectiveness Measures				
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	Adopted
Workload Measures				
# 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	Actual	Projected	Adopted
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

Planning & Community Development

“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 1st 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	Adopted
Demand Measures					
Processed Totals					
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
Total Revenue	\$2,411,793	\$2,631,050	\$2,111,199	4,000,000	4,000,000
Zoning, Permitting, Inspections & Licensing occur annually	16,863	7,690	9,850	12,000	12,000
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, improving 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	Adopted
Efficiency Measures	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 Adopted
Demand Measures			
Scheduled 60.7 miles 6 months ROW Mowing Of City R/W (measured in miles)	140 miles	120 miles	120mil
Efficiency Measures	110%	100%	100%
Scheduled Drainage Ditch Maintenance (measured in miles, MS4 required 20% annually of 12 miles)	2.4	3.0	5.4
Efficiency Measures	20%	25%	45%
Workload Measures			
Work Order Service Request (moving furniture, litter patrol, and various laboring requests)	121	100	100
Efficiency Measures: Completed W/O	12%	100%	100%
Leaf Vacuum Collection (6-month program measured in tons)	885	900	1000
Efficiency Measures	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

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

Measurement Description Demand Measures	FY24	FY25	FY26
	Actual	Projected	Adopted
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
Workload Measures			
Utility Cut Permits	56	80	80
Efficiency Measures	90%	100%	100%

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

Roads & Drainage Division Measurement Description Demand Measures (Performance measures are based on the actual completed work).	FY24	FY25	FY26
	Actual	Proposed	Adopted
Pothole Repair	90	80	80
Cross Drain Cleaning (Jet Cleaning, linear foot)	100	100	100
Street Sign Replacement (1800 estimated signs)	1200	900	900
Roads & Drainage Division Effectiveness Measures Work Orders Completed			
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	Adopted
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
Workload Measures	100%	100%	100%
Utility Cut Permits	80	80	80
Efficiency Measures	100%	100%	100%

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	Adopted
Demand Measures				
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%
Efficiency Measures				
Realize a 10-20% savings in material through ECG Joint Purchasing Membership.	10-20%	10-20%	10-20%	10-20%
Respond to all after-hours outage calls within 60 minutes.	100%	100%	100%	100%

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 Adopted
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	Adopted
Demand Measures					
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%
Workload Measures					
Inspections of LDP sites	100%	100%	100%	100%	100%
Elevation Certificates (750) properties	100%	100%	100%	100%	100%
Outfall Inspection and Screening	20%	20%	20%	20%	20%
MS4 Compliance Reporting	100%	100%	100%	100%	100%

WATER AND SEWER DEPARTMENT MISSION AND STRATEGIC PLAN

The Water and Sewer Department of the City of East Point provides 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

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

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

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

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

EAST POINT

G E O R G I A

CITY OF EAST POINT

www.eastpointcity.org



SOCIAL MEDIA HANDLE

[@cityofeastpoint](https://www.instagram.com/cityofeastpoint)



CITY HALL

[2757 East Point St., East Point, GA](#)

