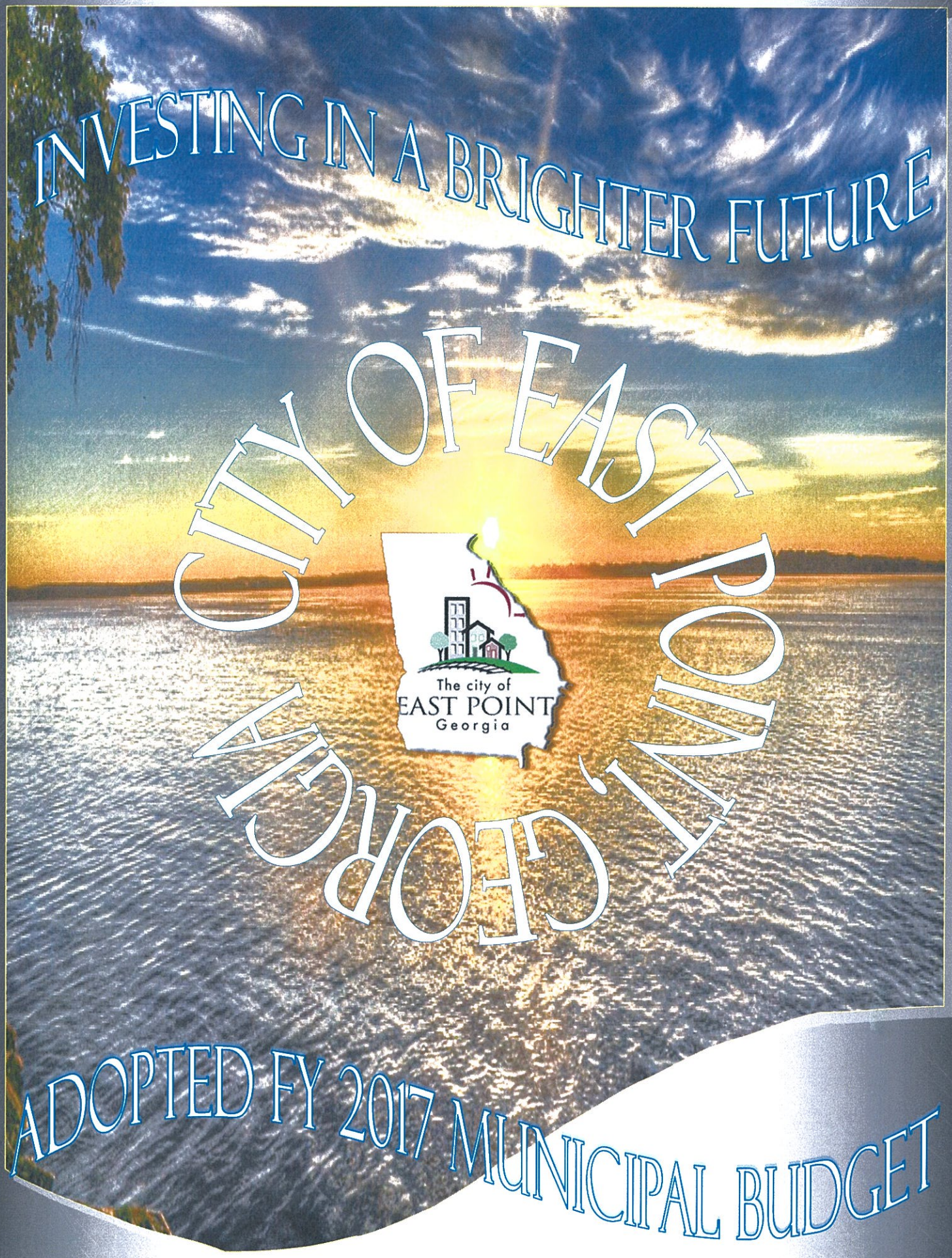

INVESTING IN A BRIGHTER FUTURE

CITY OF EAST POINT, GEORGIA

The city of
EAST POINT
Georgia

ADOPTED FY 2017 MUNICIPAL BUDGET

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of East Point

Georgia

For the Fiscal Year Beginning

July 1, 2015

Executive Director

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The city of
EAST POINT
Georgia

Office of the City Manager
2777 East Point Street
East Point, Georgia 30344
404-270-7017 Telephone
www.eastpointcity.org

MAYOR
JANNQUELL PETERS

COUNCIL MEMBERS
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THOMAS CALLOWAY
NANETTE SAUCIER
MYRON B. COOK
DEANA HOLIDAY INGRAHAM
STEPHANIE GORDON

CITY MANAGER
FREDERICK GARDINER

April 17, 2016

Honorable Mayor and Council Members:

I'm pleased to present for your review and consideration the Proposed Operating and Capital Budget for Fiscal Year (FY) 2017 for the City of East Point, Georgia. The proposed budget is consistent with Section 50101 of the City of East Point Charter and state law which requires a balanced budget.

Budget Highlights:

Total citywide budget across all funds is proposed at $147,065,788, which is an increase above the present year's budget of $135,136,876. This increase can be attributed to five (5) key projects planned for the upcoming fiscal year:

➢ New City Hall	$6,000,000	Bond Refinancing
➢ New Fire Station	$1,651,979	MCT Funds
➢ AMI	$1,200,000	Enterprise fund
➢ Streetscape/Road(LCI)	$4,725,329	Restricted Grant Funds
➢ Streetscape/Road(TE)	$4,160,402	Restricted Grant Funds

These key projects when totaled equal $17,737,710 and when taken from the citywide total budget of $147,065,788 would equal an annual operating budget across all funds of $129,328,078. Revenues across all funds exceed expenditures by $3,470,156 and in the general fund operations, the revenues exceed expenses by $467,055. There are no increases planned for our millage rate, development and permit fees or our utility rates under this fiscal year budget.

General Fund Revenues

The proposed FY 17 General Fund Budget revenues are $36,567,425, which is an increase over the FY 16 budgeted amount of $33,586,760. This increase is due in part to a 3% increase in the City's property tax digest, as well as a slight increase in the Local Option Sales Tax (LOST). There is also a proposed increase in the Insurance Premium Tax of $1,825,000 and a slight increase in the License and Permits.

General Fund Expenditures

General Fund expenditures are proposed at $36,100,370, which represents an increase over the FY 16 budgeted amount of $33,563,584. Reflected in this increase is the 2% Cost of Living Adjustment (COLA) for all employees, six (6) positions requested, the funding for the comprehensive plan, an updated permitting process and the unfunded pension contributions.

What's in the Budget:

Zoning Ordinance and Permit Process Review – For years, the City of East Point has had a reputation of having a difficult and frustrating permitting process. This initiative will include a review of all development and zoning permit processes and a recommendation to improve those processes.

Downtown Streetscape Improvements – There will be improvement along Main Street in Downtown East Point, whereby new sidewalks and a road diet will be installed to slow the rate of traffic flow and provide for a new pedestrian feel. This project is funded by the Georgia Department of Transportation (GDOT) with federal transportation enhancement funds. Also, we expect to make significant headway on the LCI streetscape improvements for East Point Street.

New City Hall Building – For over eight years, the City of East Point has leased office space at Jefferson Station. Although a unique office building, the cost per year along with the need to integrate information technology into the City's operation has been hampered.

New Ben Hill Fire Station and Training Facility – The Old Fire Station #4 has become obsolete and the City is looking to capitalize on the additional properties behind the station for a training facility. This will save money in regard to outside training cost and provide a safer working and living environment for our firefighters.

Blight Plan Initiative – The City is providing funding for the demolition of roughly 15 to 20 properties this fiscal year. There has been a comprehensive strategic plan presented to the Mayor and Council to push back on blight in our community.

On Billing Program – This program will allow the City to provide funding for assisting East Point residents with upgrading older appliances, HVAC systems and winterization for their homes. This will be a pilot program that will look to assist 40 households in the fiscal year and if successful, the goal is to continue the program into the future.

Master Trail System Plan – The City is working collaboratively with the PATH Foundation to assist us with accomplishing the goals and objectives outlined in the Master Park Plan for connectivity between all the City's parks and hopefully to the Atlanta Beltline.

Employee Insurance Incentive Program – As insurance cost has increased, the City looks to allow employees who opt out of the City's insurance plan and participate in a spouse or partner's insurance plan to earn a nominal payment to their salary. This would save the City money while allowing the employee to gain an additional $100 per month incentive.

Auditorium Adaptive Reuse – This past December, the Mayor and Council approved the saving of the old historic block from demolition. They also approved to make the Auditorium the first of three buildings to be renovated and brought back to productive use. Staff has set aside funds to have the roof repaired and for a cost benefit analysis to be conducted so that we can determine the best use for the building.

Cost of Living Adjustment (COLA) – Management is requesting a two percent (2%) COLA for all employees over the next fiscal year. If approved, this COLA will be the second approved by the Mayor and Council under the present city manager.

New AAU Programs – The Parks and Recreation Department has worked to expand upon the services it delivers to our youth. New AAU programs are planned for this upcoming fiscal year that would provide for our kids to participate in sporting events at the highest level. These programs will be revenue neutral under this budget, but in the future can become revenue generators for the department.

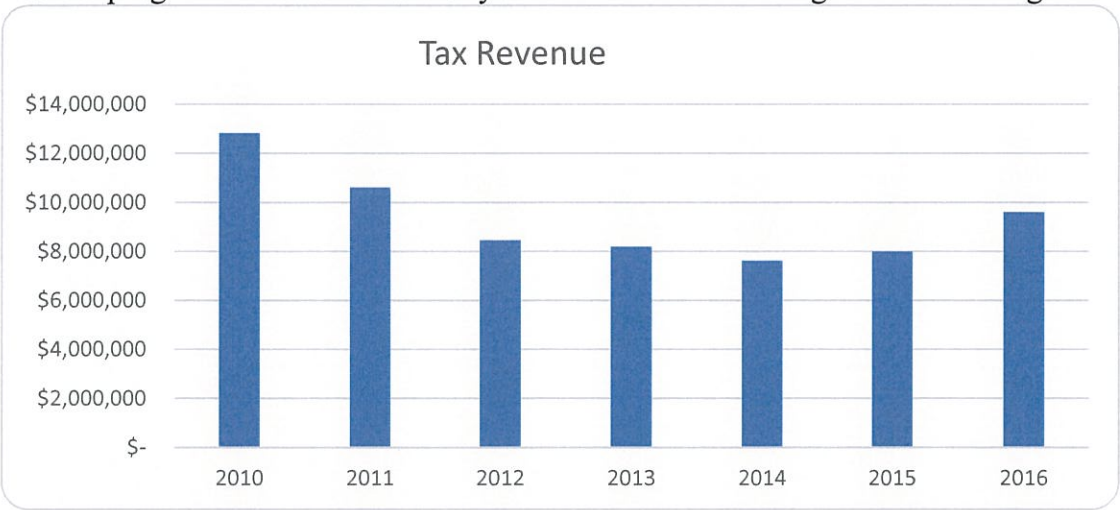
Revenue Increases

Restricted grant revenue is anticipated at a little over $10 million dollars for fiscal 2017. This is a $4.8 million dollar projected increase over fiscal 2016, and once again, these revenues are associated with our Federal Transportation Enhancement (TE) and Livable Centers Initiative (LCI) grants. Other fund balances and the change from fiscal 2016 are provided in the following table.

Two Year Budget By Fund			
Fund	FY 16 Amended Budget	FY 17 Proposed Budget	Change
General Fund	33,586,760	36,567,425	**2,980,665**
Police Condemned Fund	204,500	50,000	(154,500)
E-911 Fund	999,300	1,248,746	249,446
Restricted Grant Fund	5,719,321	10, 573,733	**4,854,412**
Grant Fund	2,061,799	63,411	(1,998,388)
Camp Creek Tad District	3,254,400	3,366,600	112,200
Hotel/Motel Fund	3,420,000	3,865,524	445,524
TAD Corridors Fund	658,422	340,000	(318,422)
Government Center	612,454	724,786	112,332
CIP Project Fund	7,164,721	12,746,206	**5,581,485**
Water and Sewer Fund	22,299,850	23,411,972	1,112,122
Electric Fund	48,560,735	47,719,906	(840,829)
Storm Water Utility	2,352,482	2,121,267	(231,215)
Solid Waste Fund	4,242,132	4,266,212	24,080
Total Budget	**135,136,876**	**147,065,788**	**11,928,912**

Besides the increase in restricted grants, we propose an increase in the general fund revenues primarily from an anticipated 3% increase in the gross taxable value. While we are nowhere near the values of 2008, we see evidence of positive growth in the gross taxable value, a reversal

of the downward trend experience from 2009 through 2014. This increase is a good indicator that our programs to revitalize the City and stimulate economic growth are having some impact.



Priorities and Issues

Health Care

This year we have received notice of increased cost for health insurance coverage provided to employees. Per plan details, 89% of employees utilized their health insurance plan last year which included filing claims for covered services. Thus, our health insurance provider Kaiser, while still the lowest carrier, has served us notice of a premium increase. This increase cost was absorbed by the City, whereby keeping our employees payment level at the same rate as the last two years.

Staffing

Staff retention continues to be a challenge for some of our departments. With our focus on service quality we find it necessary to add some additional personnel in some areas. We have commissioned a job compensation study to determine where we rank in the market for many highly recruited positions and we are also internally reviewing ways to further compensate our employees to improve on our retention rate. For example, this year's budget includes $40,000 in proposed insurance incentives for employees who opt to utilize their spouse's insurance plan.

Accrued Leave Time

High turnover and existing vacancies lead to overtime and compensation time expense. Furthermore, the accumulation of comp time poses a financial threat when not fully utilized by employees. To alleviate this problem, we are urging all departments to fill all existing vacancies as promptly as possible and be mindful of when overtime is necessary.

Capital Investment

Our Capital Investment Budget will show a careful funding strategy for many of our projects. Our goal is to minimize the burden of implementation on the General Fund as much as is possible. The renovation of the auditorium will come from the Hotel and Motel tax revenues and upon completion, the restored auditorium is expected to be a revenue generator for the City. Construction of a New City Hall will eliminate a half million dollars a year that the City presently spends on leasing space for its administrative offices. The proposal is to fund this

project with revenue bonds that will in turn be serviced through savings from office lease expenditures.

Depreciation of Buildings and Equipment
As many of our buildings over the last 10 years have been neglected, we are now faced with the task of renovating and replacing these aging structures. The Old City Hall Block, the Law Enforcement Center (LEC), Public Utilities Facility and plants will all need to be evaluated, renovated or replaced.

STRATEGIC GOALS
Mayor and Council and senior staff met and identified strategic goals for the next five years and identified areas of priorities. These strategies are intended to help with many of the problems with which the City is faced. To continue to address these issues, the following were agreed to with established timelines:

Customer Service – To continue making improvements in the level of service offered to customers, both external and internal.

Economic Development – To attract, retain and revitalize economic engines in East Point; to develop and implement a small business incentive program.

Education and Learning – To be a model city of learning for City employees and the community – working towards the state of a youth council and moving forward with the joint learning committee.

Infrastructure – To continue the assessment of the utility infrastructure, drains and storm water management will be performed.

Marketing – To create a memorable and unique identity that displays positive attributes of the City to facilitate smart growth and to complete the rebranding program with marketing materials.

Parks and Recreation – To continue implementation of a 10-year plan for the upgrade and maintenance of park areas; to complete a master trail system plan and expand upon our AAU recreation programs.

Public Safety – To attract and retain the best public safety employees who use up-to-date technology to ensure the City can deliver the best practices to improve safety for neighborhoods and businesses – to start providing incentives for public safety officials to purchase homes and live within the City of East Point.

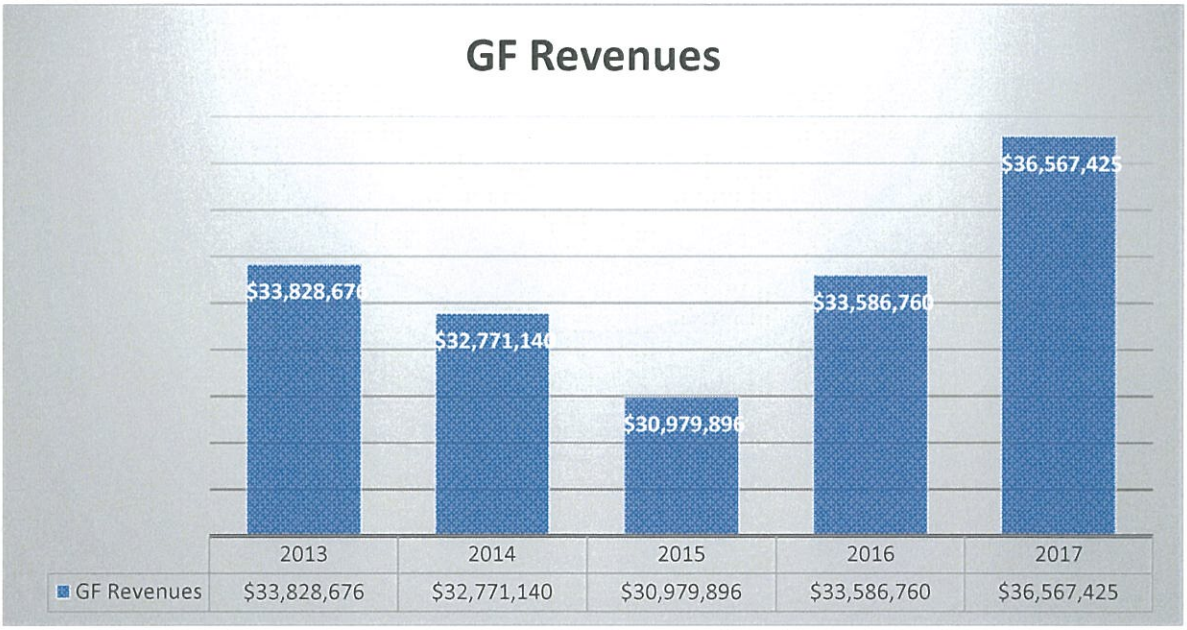
Public Works – To facilitate proper maintenance of city-owned properties, assets and infrastructure – Moved funding for the Building and Grounds Division of Public Works to facilitate the update and maintenance of all City buildings.

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

BUDGET OVERVIEW

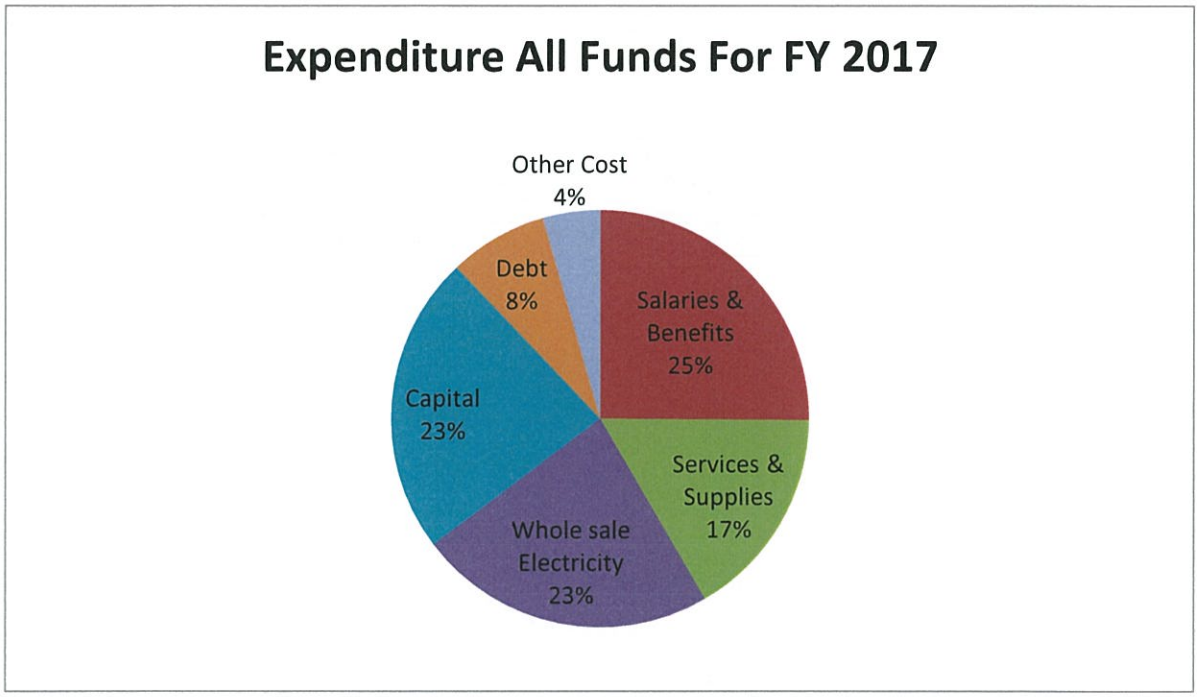
Proposed Revenue and Expenditures by Fund For the Period Ending June 30, 2017			
FUND	Revenues	Expenditures	Change
General	$ 36,567,425	$ 36,100,370	$ 467,055
Condemned Fund	$ 50,000	$ 50,000	$ -
E-911	$ 1,248,746	$ 1,238,185	$ 10,561
Restricted Grant Funds	$ 10,573,733	$ 10,573,733	$ -
Grant Funds	$ 63,411	$ 63,411	$ -
Special Rev Bond TAD	$ 3,366,600	$ 3,366,600	$ -
Hotel / Motel Fund	$ 3,865,524	$ 2,886,954	$ 978,570
TAD Corridors Fund	$ 340,000	$ 104,500	$ 235,500
Government Center	$ 724,786	$ -	$ 724,786
Capital Projects	$ 12,746,206	$ 12,746,206	$ -
Water & Sewer	$ 23,411,972	$ 23,073,247	$ 338,725
Electric	$ 47,719,906	$ 47,064,472	$ 655,434
Storm Water Utility	$ 2,121,267	$ 2,063,081	$ 58,186
Solid Waste	$ 4,266,212	$ 4,264,873	$ 1,339
Total Revenues	**$ 147,065,788**	**$ 143,595,632**	**$ 3,470,156**

As illustrated above, the General Fund revenues exceed expenditures by $467,055. There has been a jump in real property tax revenue, which is a key indicator that home values across the City are improving. Expenditures within the General Fund have increased; however, this is due in part to health care and pension related expense being recognized. The proposed budget is balanced. Expenditures for general fund, Debt Service and Grant funds and Capital outlays are appropriated.



Expenditures All Funds

As illustrated in the chart below, the expenditures throughout all City funds are highlighted. Salaries and benefits account for 25% of total expenditures, followed by wholesale power cost, which account for 23%. Wholesale power cost is the fee we pay to MEAG to supply electrical services to our customers. Capital expenditure is also a major expenditure to the City. It includes one-time cost for major improvements, equipment purchases and construction cost. Currently the budget includes several major projects, Construction of a new City Hall, Downtown Streetscape projects, Roadway Improvements, a new Fire Station and AMI implementation for Water and Sewer.



Departments		FY14 Actual	FY15 Actual	FY16 Adopted	FY17 Proposed	Change from FY2016
Executive		10	11	14	16	2
General & Admin		99	124	118	120	2
Enterprise Funds		92	115	120	120	0
Internal Fund		50	54	60	61	1
Public Safety		236	259	262	263	1
Total Positions		487	563	574	580	6

PERSONNEL

For Fiscal Year 2017, there are 6 new positions proposed across all funds, of which five (5) are full-time positions and one (1) is a part-time position. It is anticipated that these positions will assist with improving efficiency and customer service levels (internal and external) in the departments.

To assist with internal controls, the Finance Department requested an Internal Auditor, which will have a dual reporting role within the organization. This position will assist with tracking expenditures and making sure all processes and procedures are followed. The City Manager's Office requested funding for a Special Project Coordinator to oversee all construction-related projects. A Risk Manager position was requested to help reduce risk and reduce insurance cost. Other positions requested were to meet operational needs.

The proposed new positions are:

General & Admin	1 Special Projects Assistant in City Manager's Office
	1 Internal Auditor in Finance
	1 Risk Manager in Human Resources Department
	1 Part Time Seasonal Laborers in Parks & Recreation
	1 Senior Mechanic in Fleet – (Jan. 2017)
Public Safety	1 EMT Training in Fire Department – (Jan. 2017)

Basis of Accounting

The City uses several funds to ensure compliance with accounting principles and regulations. Major funds are the General, Hotel Motel, Emergency 911, Special Revenue and Condemned Funds. Revenue and expenditures into these funds are accounted for using a modified basis of accounting (governmental accounting). In addition, the City maintains four Enterprise funds which uses the accrual basis of accounting.

ENTERPRISE FUNDS

Electric Fund

East Point Power's main mission is to provide quality electrical energy to its 15,000 customers. In order to accomplish this mission, regularly scheduled maintenance to the Electrical Distribution System must be performed on a yearly basis.

The AMI/AMR system project will kick off under the FY 2016 budget; however, the majority of the implementation will happen within FY 2017. AMI project will automate all electric meters so that meters can be read from one central location. This system will improve overall efficiency and effectiveness in the Electric Department.

As with last year, key projects for the Electric Department for the upcoming budget year will continue to be the following: (1) the replacement of critical substation equipment that has exceeded the recommended life span for reliable usage, 2) continuing the Tree Trimming Program, as it has proven to be very effective in helping to maintain the overhead electrical system 3) replace its aging street lights with LED streetlights and 4) conduct a preliminary electric systems study.

A contracted crew has been retained to assist the City crew in effectively trimming our tree system and removing dead trees that are endangering power lines. This maintenance will help eliminate power outages to our customers and aid in attaining positive data used for marketing when seeking new customers. This, in turn, can potentially increase our revenue stream.

The upcoming year will see the potential for additional off power sales and with two major warehouse and distribution buildings totaling over one (1) million square feet, there exist opportunities to serve these new customers.

All of these projects require highly trained electrical personnel, dependable electrical distribution construction equipment and vehicles in order to compete as a successful public power utility. We will continue to evaluate this operation and provide recommendations to retain a quality work force and upgrade current equipment to improve operational efficiencies.

Water & Sewer Fund

The Water_and Sewer Department provide the City of East Point's municipal water and wastewater products and services.

Three major categories of expenditures must be met annually from revenues:

- Operating expenses,
- Debt service payments, and
- Funding of renewals and replacements and minor capital outlays.

The Water and Sewer Department will continue its work toward a goal of "improving and becoming a world class provider of drinking water to our citizens and customers". This year, our City was designated as a Water First Community with the Department of Community Affairs. This designation will assist with making sure we can secure low interest loans for system upgrades, as well as identifying us as a safe water provider.

The Water and Sewer Department's major projects are as follows: 1) Water and Sewer will work with Electric Department to implement the AMI system project 2) conduct flow monitoring program 3) conduct water value locations project and hydrant test and 4) implement water distribution loop project. The Water & Sewer Department recently added the Meter Service Division which repairs meters, replaces meters and assures appropriate meter billing. For FY 2017, the budgeted Water and Sewer revenues include the addition of two large accounts, the City of College Park and additional water sales to the City of Hapeville

Solid Waste Fund

Sanitation will continue to operate under its standard normal operation procedures.

Under the **Bulk Waste Amnesty Program,** residents can dispose of their bulk material free of charge twice per year. The schedule for the Bulk Waste Amnesty Program is for one (1) pick up in the spring and one (1) pick up in the fall.

Under the **Commercial Hauler Franchise Fee**, larger commercial entities that produce more than four cubic yards of waste per week are required to utilize private haulers. In return, the City receives 20% of the gross income of the private haulers that service the commercial entities. The Sanitation Department will review for compliance. Staff will be evaluating the reduction of the number of haulers to one. Thereby allowing the City to increase revenues and reduce multiple vendors for our customers.

The **Citywide Recycle Program** has been reinstituted with Republic winning the bid to host this service. It is estimated that the City will see improved revenues and operations with the service.

Storm Water Fund

The Storm Water department seeks to operate and maintain a quality infrastructure that promotes and protects the public health, safety and welfare by efficiently collecting and conveying storm water runoff.

The department will have four leaf vacuum trucks come online in the new fiscal year. This will allow the City to provide a robust program in FY 2017

CONCLUSION

This Fiscal Year 2017 Budget will provide for some long awaited improvements within our Downtown and along our major corridors. Moreover, we have provided for the continued uninterrupted operations of the City Government under this proposed budget.

Once again, we are honored to have this opportunity to serve and we look forward to working closely with you and the citizens to build a stronger East Point.

Respectfully submitted,

Frederick Gardiner, AICP
City Manager

Mayor and City Council

Mayor Jannquell Peters

WARD A

Sharon Shropshire

Alexander Gothard

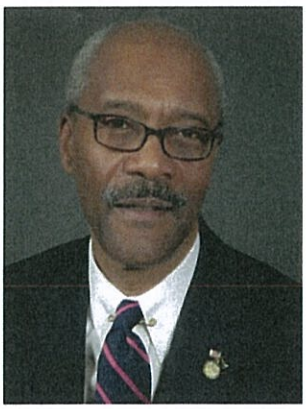
WARD B

Karen René

Thomas Calloway

WARD C

Nanette Saucier



Myron Cook

WARD D

Deana Holiday Ingraham

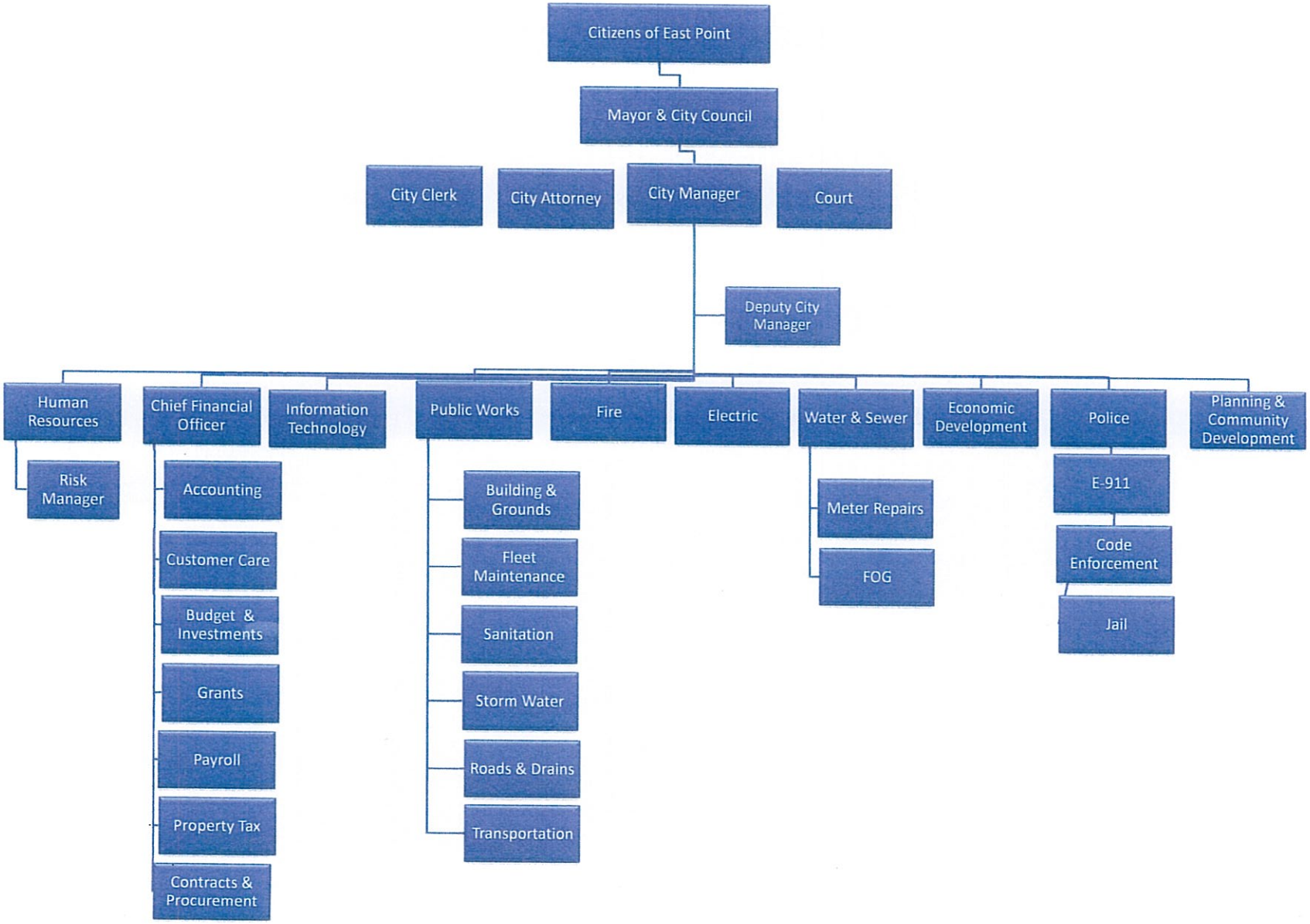
Stephanie Gordon

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

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

No person is eligible to serve as Mayor unless he or she is at least 27 years of age, is a qualified elector of the City and has continuously resided and maintained his or her domicile in the City for at least 2 years immediately preceding his or her election. No person is eligible to serve as a member of the City Council unless he or she is at least 27 years of age, is a qualified elector of the City, is a resident of the ward from which he or she is elected, and has been a continuous resident and domiciliary of the City for at least one year immediately preceding his or her election as a Council member. The City is divided into four wards, and within each ward there are two posts, Post I and Post II. Post I of each ward is filled by election on a ward-wide basis by the qualified voters of each ward. Post II of each ward is filled by election on a city-wide basis by the qualified voters of all ward precincts of the City. The Mayor is elected on a city-wide basis by the qualified voters of all ward precincts of the City.

The Mayor is a member of the City Council and is the ceremonial head of the City and chief spokesperson for the City. The Mayor presides at all meetings of the City Council and has a vote only in the case of a tie vote by the other members of the City Council. The Mayor has the power to veto most actions of the City Council, which veto may be overridden only upon the affirmative vote of five members of the City Council. Under the City's Charter, the City Manager, who is appointed by and serves at the pleasure of the City Council, is the chief administrative officer of the City responsible to the City Council for the administration of all City affairs placed in his/her charge under the Charter of the City.


Citizens of East Point
Mayor & City Council
City Clerk
City Attorney
City Manager
Court
Deputy City Manager
Human Resources
Risk Manager
Chief Financial Officer
Accounting
Customer Care
Budget & Investments
Grants
Payroll
Property Tax
Contracts & Procurement
Information Technology
Public Works
Building & Grounds
Fleet Maintenance
Sanitation
Storm Water
Roads & Drains
Transportation
Fire
Electric
Water & Sewer
Meter Repairs
FOG
Economic Development
Police
E-911
Code Enforcement
Jail
Planning & Community Development

GENERAL BUDGET AND FINANCIAL POLICIES

These policies, once approved by City Council will govern the way the City operates its operating budget. They are in place to ensure that the City of East Point will be able to realize its ultimate goal of ensuring the City's long-term financial ability to deliver quality services.

FUND BALANCE AND STABILIZATION POLICY

This policy establishes guidelines for preserving an adequate fund balance in order to sustain financial stability and to provide prudent management of the City's financial reserves. Fund balance is a surplus of funds accrued from unexpended operating budgets and unanticipated revenues.

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net assets." Generally, fund balance represents the difference between the assets and liabilities under the current financial resources measurement focus of accounting.

In the fund financial statements, the City's governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

Non-spendable. Fund balances are reported as non-spendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

Restricted. Fund balances are reported as restricted when there are limitations imposed on the use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Committed. Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council through the adoption of a resolution. Only the City Council may modify or rescind the commitment.

Assigned. Fund balances are reported as assigned when amounts are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. Through Resolution, the City Council has authorized the City Manager or his or her designee to assign fund balances.

Unassigned. Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The City reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

The City's policy is to obtain and then maintain a minimum General Fund Balance and a related Stabilization Reserve equal to no more than two months or 16 percent of total annual operating expenditures.

The Stabilization Reserve provides the City with a "rainy day" fund for use in unforeseen, unbudgeted emergency situations, such as rapidly declining real estate values and/or tax collection rates; the loss of a major taxpayer; sudden changes in revenues or spending requirements imposed by the state or federal government; natural disasters or emergency infrastructure failures; or unforeseen litigation.

LONG TERM DEBT FINANCING POLICY

The City of East Point, Georgia (City) recognizes that to maintain flexibility in responding to changing service priorities, revenue inflows, and cost structures, a debt management strategy is required. The City strives to balance service demands and the amount of debt incurred. The City realizes that failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that too much debt may have detrimental effects as well.

The goal of the City's debt policy is to maintain a sound fiscal position and to protect the credit rating of the City. When the City utilizes debt financing, it will ensure the debt is financed soundly and conservatively.

RECOMMENDATION

Debt financing of capital improvements and equipment will be done only when one or more of the following four conditions exist:

- When non-continuous projects (those not requiring continuous annual appropriations) are desired;
- When it can be determined that future users will receive a benefit from the improvement;
- When it is necessary to provide basic services to residents and taxpayers;
- When total debt, including that issued by overlapping government entities, does not constitute an unreasonable burden to residents and taxpayers.
- Determining that the benefits of the improvement exceed the costs, including interest costs;
- Maintaining a debt service coverage ratio which ensures that combined debt service requirements will not exceed revenues pledged for the payment of debt;
- Analyzing the impact of debt service on total annual fixed costs before bonded long-term debt is issued;

- Maintaining total debt service for general obligation debt that does not exceed 10 percent of the net operating revenues. Net operating revenues are all general fund revenues available after accounting for transfers between other City funds;

- The Annual Budget and Capital Improvement Plan should include a statement of sources and uses for long term capital projects including debt service financing schedules and a capital debt capacity analysis.;

- Professionals related to the financing transaction should be selected through a Request for Proposal process. Such professionals should include Bond Counsel, Financial Advisor, Underwriters, Placement Agent and Bond Trustee when such applicable services are needed. In no instance should the Underwriter selling and marketing the Bonds serve as the Financial Advisor.

ANNUAL OPERATING BUDGET AND CAPITAL IMPROVEMENT POLICY

The Georgia State law requires an annual balanced budget. The adopted budget shall be a balanced budget with anticipated revenues (including appropriated unencumbered surplus) equal to or greater than appropriated expenditures. All funds within the budget shall also be balanced.

The City's Proposed Budget shall be prepared annually by the City Manager with participation of all City Departments consistent with provisions of the City Charter and State Budget Laws. The Budget shall include (1) revenues forecasts (2) personnel costs, (3) operating and maintenance supply costs, (4) general services costs (5) debt service and (6) capital and other (non-capital) costs.

The budget review process shall include public hearings. At the time the proposed budget is transmitted to members of the City Council by the City Manager, a copy will be made available for public inspection at City Hall and advertised in a local newspaper of general circulation. No earlier than seven days after the proposed budget is transmitted to the City Council and at least seven days in advance of budget adoption, a public hearing takes place to give the public an opportunity to comment on the proposed budget. Notice of a public hearing must be advertised at least seven days in advance of the public hearing.

Prior to the first day of the fiscal year, the City Council will adopt an Annual Operating Budget and Five Year Capital Improvements & Action Plan at a public meeting. The annual and CIP budget shall be advertised at least one week prior to the meeting. The proposed budget is prepared by the City Manager and transmitted to members of the City Council for its review with sufficient time given for the City Council to address policy and fiscal issues.

Adoption
The Budget shall be adopted by the approval of a budget ordinance that specifies the anticipated revenues by appropriate categories, the proposed expenditure totals for each department, each non-departmental expense, and for each fund covered by the budget.

Amendments to the budget **must be approved** by resolution. The budget shall be adopted at the fund/department level, which is the legal level of budgetary control. The current year's budget may be adjusted to reflect changes in local economy, changes in priorities or services needed, and receipt of unbudgeted revenues and for unanticipated expenditures.

- **Balanced Budget**
  The Annual Budget consists of operating, debt services, grants, and capital spending. The Annual Budget shall be balanced with anticipated revenues, including appropriated, unencumbered surplus or stabilization reserves, equal to proposed expenditures. All funds within the Budget shall also be balanced. City Council will annually approve the revenues, expenditures, and capital improvements spending for all City fund appropriations.

  The Annual Budget will also include operating impacts from the Five Year CIP. The operating impacts should address any one-time or reoccurring cost increases or decreases due to the major capital investment. Capital expenses include both major equipment and infrastructure improvement costs.
- **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.

  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.

  Periodic financial reports will be prepared and distributed Department Heads and on to the City Manager. These reports allow Department Heads to manage their budgets and operations, and enable the City Manager to monitor and control the budget and operations. Summary financial and budgetary reports should be presented by the City Manager to the City Council no less than quarterly and preferably on a monthly basis.

- **Control and Accountability**
  Each Department Head is responsible for ensuring that his/her department expenditures do not exceed budgeted funds. Departments cannot exceed appropriations described in the budget. Failure to achieve budgetary control will be evaluated and investigated by the City Manager.

- **Performance Measures**
  The City will integrate performance measures and objectives into the budget document. The City will also develop a system to monitor performance in meeting these objectives.

- **Budget Transfers**
  Contingent upon remaining within the confines of the total department budget, each Department Head has the authority to recommend Budget Transfers to the City Manager. Funds within departmental budget line items can be transferred upon the recommendation of the Department Head and with approval of the City Manager. Budget transfers over $5,000 for operating expenses for Capital Improvements must be approved by City Council prior to any spending or contract purchases.

ACCOUNTING AND FINANCIAL REPORTING POLICY

The City will maintain its accounting records in accordance with state and federal laws and regulations and in a manner to facilitate an efficient audit process. The City will report its financial condition and results of operations in accordance with state regulations and Generally Accepted Accounting Principles (GAAP) described in Governmental Accounting, Auditing, and Financial Reporting (GAAFR).

The City's financial accounting system shall be kept in such a manner as to show fully the financial conditions of the City. In addition, the books shall be open to the public during business hours.

The City will maintain a Chart of Accounts that complies with requirements of the State of Georgia and is in accordance with generally accepted accounting principles.

An independent auditor or auditing firm will annually perform the City's financial audit. The auditor must be a Certified Public Accountant (CPA) that can demonstrate that s/he has the capability to conduct the City's audit in accordance with generally accepted auditing standards. The auditor's opinions will be supplemented in the City's Comprehensive Annual Financial Report (CAFR). A copy of the audit will be sent to the State Auditor who will respond with comments regarding compliance. Results of the annual audit shall be provided to the City Council in a timely manner.

The City will attempt to minimize the number of funds. Funds will be categorized in accordance with generally accepted accounting principles (GAAP) for reporting purposes.

As a part of the audit, the auditor shall assist with the preparation of the required Comprehensive Annual Financial Report (CAFR). The CAFR shall be prepared in accordance with generally accepted accounting principles. The CAFR will be presented in a way to communicate effectively with citizens about the financial affairs of the City. The CAFR shall be made available to the elected officials, creditors, and citizens.

Internal financial reports will be prepared that are sufficient to plan, monitor, and control the City's financial affairs. Monthly accounting reports are meant to transmit information regarding the financial situation of the City. These regular reports are made available to the City Council, City Manager, Department Heads, and other staff as necessary.

REVENUE POLICIES

1) The City will aggressively seek state and federal funds that are available for capital projects. The City will not rely heavily on these funds, nor will it utilize funds for general operations;
2) The City will give high priority to one-time revenues;
3) The City will strive to keep Property tax collection in the high 90% range;
4) The City will seek to have revenues from user charges cover 100 percent of the costs of providing services;
5) A Proportionate-Change Method of forecasting will be implemented. This method calls for projecting each individual source of revenue by analyzing previous years' collection to obtain an average annual rate of change in order to project the next year's revenues;
6) The City will monitor its revenue collections on a monthly basis through reports, which compare actual receipts to monthly allotments. In the event a department is not realizing their projection, Finance will contact the department to inquire as to the extenuating circumstances that may have affected revenues. If the problem is of a serious nature, Finance will work with the department in resolving the problem. The Finance Director

makes the determination as to whether the City Manager and City Council need to be involved.

EXPENDITURE POLICIES

1) An operational control of departmental budgets is maintained by preliminary check of funds availability on a line-item basis;
2) The City of East Point's purchasing system assures budget availability prior to the issuance of purchase orders. Budgetary expenditure printouts are available on the financial system anytime that a department director needs to review;
3) Encumbrances are established on the basis of the issuance of purchase orders. In the event of insufficient funds within the account, purchase orders are not issued until an interdepartmental budget transfer is approved, or until additional funds are made available by the City Council.

It is the responsibility of each department to control expenditures, and expend funds only for items that have been budgeted. The Budget Ordinance stipulates that expenditures shall not exceed the appropriation authorized by the budget. The City Manager has the authority to allow departments to transfer sums from one budget line item to another within the same department, without the necessity of the adoption of a new budget ordinance. However, no increase in the overall budget for any one department shall be made without the approval of the City Council and amendment to the budget.

FUND ACCOUNTING

The accounts of the City are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Major Funds

Major funds represent the significant activities of the City. The breakdown of the City's fund structure is as follows:

General Fund:

The *General Fund* is the primary operating fund of the City. It accounts for all financial resources of the general government, except those that are required to be accounted for in another fund. It is considered a Governmental Fund. The modified accrual basis is followed in the General Fund.

Capital Projects Fund: Budgets for capital projects shall lapse at the end of a fiscal year. The project can remain in effect until project completion, but re-appropriation by City Council ordinance is required.

Additionally, the City has the following non-major Special Revenue Funds:

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-911fund 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.

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 a3% hotel motel tax placed on hotels/motels conducting business within the City limits. Expenditures are strictly directed to the promotion of tourism.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

The City has the following Proprietary Funds:

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

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

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

Storm-water Management Enterprise Fund - The Storm-water Management Fund is used to account for the Storm-water Management Program.

The Water & Sewer, Electric, Solid Waste, and Storm-water Enterprise Funds are considered Proprietary Funds and budgeted for 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 funds and an agency fund. The pension trust fund provides pensions to City employees and City elected officials. The agency fund collects municipal court fines and forwards them to the General Fund. The agency fund is custodial in nature (assets=liabilities) and does not involve measurement of results of operations.

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

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

BASIS of BUDGETING

The modified accrual basis is followed in all governmental funds. Under this method, revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized when the obligation is incurred, with the exception of principal and interest on general long-term debt which is recognized when due, and purchase of Capital Assets whose cost are fully recognize at time of purchase and not amortize over the life of the asset.

Unlike ***full accrual basis,*** annual appropriated budgets are adopted for all funds at the department level. Budgets are adopted on a non-GAAP basis. All appropriations that have not been encumbered at the end of the fiscal year will lapse. Expenditures may not legally exceed budgeted appropriations at the department level

All Proprietary Funds are budgeted for using the accrual basis of accounting. Whereby, revenues are recognized when incurred. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services,

administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

GAAP BASIS vs. BUDGET BASIS

Budgets are adopted on a basis consistent with GAAP with the exception of the capital projects fund, which have project length budgets, rather than annual budgets. The City adopts budgets for its enterprise and internal service funds; however, the reporting of the budget to actual comparison is not required.

TAX MILLAGE RATE

As a part of the normal budget process, the governing authority adopts a millage rate to provide property tax revenue to the General Fund. The adopted millage rate for tax year 2016 assumes 15.00 mills.

For the fiscal year 2017, the City of East Point will begin the process of Priority Based Budgeting (also called Program Budgeting). The change to Program budgeting is deemed to be a more transparent and performance based.

As this is the maiden year for conversion, the City will prepare its annual budget using both the Program Budgeting as well as its traditional method of line item budgeting for all income and expenditure, beside capital and non-recurring time cost.

Budget Preparation

Subsequent to these presentations, a training session for managers and administrative assistants was carried out detailing the steps in completing the budget process and provided the budget calendar for the new budget year.

Citizens input was greatly encouraged in this year's budget. The City held three information sessions for residents. A draft budget of revenues and expenditures, by funds, was published on the City's website to provide the public with an early view of the budget being proposed.

Budget Review

As per City of East Point Ordinance, a draft budget of revenues and expenditures was submitted to Mayor and Council by April 18th for review and recommendations. Several budget discussions were held with Mayor and Council and during the budget committee meetings.

Budget Adoption

The first reading of the budget was held on May 23rd, and the second reading of the budget occurred on June 6th. The budget was formally adopted by Mayor and Council on the same day by unanimous consent.

BUDGET AMENDMENTS

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

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

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

KEY ACTORS

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

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

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

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

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

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

Asset Manager: The Asset Manager Coordinates the capital improvement plan.

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

Budget Calendar

ACTIVITY	TIME FRAME	LEAD/RESPONSIBLE	DATEOF COMPLETION
PBB Presentation to Department Directors	11/9/2015	Finance	11/9/2015
Define Priorities and Issues	12-31-2015 through 01-31-2016	Mayor, Council & Staff	1/31/2016
Community Surveys on Priorities and Education on Priority Based Budgeting	01-14 through 1-31-2016	Finance	1/31/2016
Capital Budget forms released	11/16/2015	Departments	11/16/2015
Capital Budgets Due	12/14/2015	Departments	12/14/2015
City Manager review of Departmental budget capital requests begins	12-15-2015 through 12-23-2015	City Manager, Departments & Finance	12/23/2015
Draft of FY17 Capital Budget Proposal	12-24-2016 through 1-6-2016	Finance	
Transmittal of the Preliminary FY17 Capital Budget request submitted to Mayor, City Council (PER CITY CHARTER SECTION: 5-104)	1/18/2016	City Manager	1/8/2016
Priority Based Budget Webinar to Mayor & Council	1/18/2016	Chris Fabian / PBB	1/18/2016
PBB Inventory Training Workshop Department Heads	1/19/2016	Chris Fabian /PBB	1/19/2016
Program Inventory Consultations	01-20-2016 through 02-02-2016	Finance, Chris Fabian	2/2/2016
H T E Budget Training	1/22/2016	Budget, Finance	1/26/2016
Generate and distribute FY 2017 Department Budget Worksheets to Division Managers	1/22/2016	Budget, Finance	1/26/2016
Generate and distribute FY2017 Department Management Plan forms to Department Heads	1/22/2016	Budget, Finance	1/29/2016
Generate Personnel Roster with Fringe Benefits	1/22/2016	Human Resources	1/29/2016
Load H. T. E Access to Departments	1/29/2016	Finance, Departments	2/1/2016

Enter FY2017 Departmental Budget requests	02-01-2016 through 02-05-2016	Departments	2/19/2016
Meet with Department Heads for personnel roster review (current and new hires)	02-15-2016 through 02-19-2016	Human Resources	2/26/2016
Meet with Department Heads for IT Budget	02-16-2016 through 02-27-2016	IT	2/26/2016
Receive FY17 Benefit Projections & Pension Contribution Rates from Pension Board	02-01-2016 through 02-26-2016	Kaiser, HR	2/26/2016
Revenue Projections FY 2017	2/1/2016	Finance, City Manager	2/12/2016
PBB Program Costing Workshop	3/1/2016	Chris Fabian /PBB	
Management & Financial Plans due to Finance	2/19/2016	Departments	2/19/2016
BUDGET ENTRY PERIOD ENDS	**2/19/2016**		**2/19/2016**
Upload personnel roster and benefit costs to the FY17 Budget Preparation module	2/29/2016	Human Resources	2/29/2016
Budget Manager review of Departmental request	03-01-2016 through 03-04-2016	Finance, City Manager	3/4/2016
Departments meet with Budget Manager to review Budget Requests	03-07-2016 through 03-11-2016	Finance, City Manager	3/11/2016
City Manager's Departmental Budget Reviews	03-14-2016 through 03-18-2016	City Manager, Departments, Finance, HR	3/31/2016
Departments Develop Program Cost	03-11-2016 through 03-25-2016	Departments, Chris Fabian	3/25/2016
TRANSMITTAL OF PROPOSED FY2017 LINE ITEM & PRIORITY BASE BUDGETS TO MAYOR AND COUNCIL	**4/18/2016**	**CITY MANAGER**	**4/18/2016**
Review of recommended budget: Mayor, City Council, Budget & Finance Committees	04-19-2016 through 04-25-2016	Mayor, City Council, Budget & Finance Committees	
Presentation of Proposed FY2017 Budget to City Council	5/9/2016	City Manager	5/9/2016
Budget Open House Meeting 10:00 a.m. Jefferson Station	5/13/2016	City Manager, Finance	

Preparation of Budget Ordinance	5/16/2016	Finance	5/16/2016
Budget Ad in South Fulton	**5/4/2016**	**City Clerk, Finance**	**5/4/2016**
Budget Open House Meeting 10:00 a.m. and 6:00 p.m. Jefferson Station Location	5/18/2016	Management Analyst	5/25/2016
FIRST READING OF BUDGET & PUBLIC HEARING	**5/23/2016**	**City Council**	**5/23/2016**
Budget Ad in South Fulton	**5/26/2016**	**City Clerk, Finance**	**5/26/2016**
SECOND READING OF BUDGET & PUBLIC HEARING	**6/6/2016**	**City Council**	**6/6/2016**
FINAL ADOPTION OF FY2017 BUDGET (PER SECTION 5-101 OF CITY CHARTER)	**6/6/2016**	**City Council**	**6/6/2016**
Upload FY16 Budget to Website	**6/13/2016**	**Finance**	**6/13/2016**
TAX PROCESS:			
Receive Final Tax Digest	6/30/2016	Fulton County Tax Assessor	
SUBSEQUENT AMENDMENT – Final Digest	7/15/2016	Fulton County Tax Assessor	
Tax Millage Rate Ad in South Fulton	6/15/2016	Property Tax Division	
Public Hearing and First Read of Millage Rate	7/11/2016	Property Tax Division	
Tax Millage Rate Ad in South Fulton	6/27/2016	Property Tax Division	
Public Hearing and Second Read of Millage Rate	7/18/2016	Property Tax Division	
Adoption of Ordinance Millage rate	**7/18/2016**	**Mayor and Council**	
BUDGET AWARDS:			
Budget Book preparation	07-04-2016 through 09-02-2016	Finance	
Budget Book submitted to GFOA	9/16/2016	Finance	

FISCAL YEAR 2017 BUDGET

The FY 2017 City of East Point Annual Budget, was created to support short and long-range planning and focuses on the use of financial resources over the next fiscal year. The table below details out the major revenue sources and well as expenditures by types for the budget year.

CONSOLIDATED FINANCIAL SCHEDULE- MAJOR FUNDS					
SUMMARY OF ALL FUNDS	GOVERNMENT	Business Type Funds			
FY 2017	TYPE FUNDS	Electric	Water & Sewer	Solid Waste	Stormwater
Revenues	Amount in $	Amount in $	Amount in $	Amount in $	Amount in $
Taxation	26,257,896				
Licenses & Permits	2,174,075				
Intergovernmental	15,000				
Charge for Service	801,650	46,604,636	22,970,991	4,150,006	2,121,267
Investment Income	3,000				
Miscellaneous Income	814,885				
Other Financing Sources	4,999,169				
Fines & Forfeitures	1,501,750	1,115,270	440,981	116,206	
Total Revenues	**36,567,425**	**47,719,906**	**23,411,972**	**4,266,212**	**2,121,267**
Expenditure					
Personnel Services	26,579,092	2,264,861	3,226,415	1,455,842	351,288
Purchased/Contracted Service	5,268,256	1,773,981	5,496,042	1,341,000	715,360
Supplies	987,297	34,443,481	575,176	55,600	750
Capital	59,200	2,699,000	2,188,880	524,500	445,000
Indirect Cost	1,247,387	3,362,409	4,410,539	339,328	108,782
Debt Service	238,537	346,158	7,167,695	243,500	305,345
Other Cost	853,008		8,500		
Transfer In / Out	867,593	2,174,582		305,103	136,556
Total Expenditures	**36,100,370**	**47,064,472**	**23,073,247**	**4,264,873**	**2,063,081**
Excess	467,055	655,434	338,725	1,339	58,186
Balance Beginning 6/30/2015	6,661,178	23,640,054	13,137,502	(909,224)	1,434,860
Change in Fund Balance 6/30/2016	22,176	152,204	893,954	151,491	14,454
Projected Fund Balance 6/30/17	467,055	655,434	338,725	1,339	58,186
Projected Ending Fund Balance	**7,150,409**	**24,447,692**	**14,370,181**	**(756,394)**	**1,507,500**

The current year budget is prepared based on past historical financial performance. The following tables detail the actual revenues and expenditures of the city for the past two fiscal periods and the most recent budget to the new fiscal proposed budget.

GENERAL FUND	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted	
Revenues:					
Taxation	$ 22,142,358	$ 28,104,882	$ 23,219,225	$ 26,257,896	
Licenses and Permits	$ 2,116,765	$ 1,937,156	$ 2,200,119	$ 2,174,075	
Intergovernmental Revenue	$ 5,040	$ 5,540	$ 5,040	$ 15,000	1
Charge for Services	$ 785,978	$ 767,709	$ 656,270	$ 801,650	
Fines & Forfeitures	$ 1,200,867	$ 2,176,288	$ 1,653,500	$ 1,501,750	
Investment Income	$ 2,761	$ 827	$ 1,500	$ 3,000	
Miscellaneous Revenue	$ 620,825	$ 686,724	$ 843,594	$ 814,885	
Other Financing Sources	$ 5,344,319	$ 1,390,577	$ 5,007,512	$ 4,999,169	2
Total General Fund	$ 32,218,913	$ 35,069,703	$ 33,586,760	$ 36,567,425	
Expenditures:					
Personnel Services	$ 24,505,776	$ 22,523,719	$ 25,333,290	$ 26,579,022	
Purchased/Contracted Services	$ 4,656,422	$ 4,262,780	$ 4,300,940	$ 5,268,256	
Supplies	$ 1,045,815	$ 997,607	$ 1,144,335	$ 987,297	
Capital	$ 340,118	$ 109,713	$ 222,133	$ 59,270	
Indirect Cost from Internal Funds	$ 653,498	$ 854,528	$ 986,776	$ 1,247,387	
Depreciation/Amortization	$ -	$ 441,667			
Other Costs	$ 243,428	$ 77,579	$ 530,025	$ 853,008	
Debt Service	$ 416,694		$ 380,535	$ 238,537	
Other Financing Uses	$ 417,604	$ (2,941,526)	$ 665,550	$ 867,593	
Total General Fund	$ 32,279,355	$ 26,326,067	$ 33,563,584	$ 36,100,370	

General Fund Expenditures By Department	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted	
City Council/City Clerk	508,705	493,977	$ 751,016	$ 643,666	
Executive*	1,691,156	1,257,802	$ 1,798,634	$ 2,761,816	3
Administration**	5,075,117	6,052,945	$ 6,498,041	$ 7,672,354	
Judicial	628,807	585,794	$ 688,604	$ 774,433	
Police	13,876,578	12,611,816	$ 12,942,962	$ 12,682,730	
Fire	7,286,282	6,073,758	$ 6,794,788	$ 6,743,487	
Public Works	1,039,246	1,043,902	$ 1,552,128	$ 1,886,043	
Parks & Recreation	933,027	891,377	$ 943,555	$ 1,242,882	
Planning & Community Development	922,023	869,820	$ 1,047,322	$ 1,161,271	
Economic Development	316,412	352,153	$ 546,534	$ 531,688	
Debt Service	-	-	$ -	$ -	
Total	32,277,353	30,233,344	33,563,584	36,100,370	

Notes:

*Executive - includes Mayor, City Manager, Communications & Legal

**Administration - includes Finance, Accounting, Purchasing, Tax, HR, Facilities & Operations & Buildings & Grounds

Summary of Changes:

Revenues:

1 Increase represents addition of new programs to Park and Recreation

2 Increase in grants funds for FTE and LCI projects

Expenditures:

3 Represents additional staff to the Mayor office and the city manager

Fund 215 E-911	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Proposed
Revenues:				
Interest Earnings	$ 67	$ 32	$ -	$ -
Charges for Services	$ 399,325	$ 419,867	$ 343,800	$ 315,000
Intergovernmental Revenues	$ 758,737	$ 854,528	$ 655,500	$ 916,246
Investment Income	$ -			
Miscellaneous Revenue				
Other Financing Sources		$ 17,511		$ 17,500
CAFR Adjustments				
Total General Fund	$ 1,158,129	$ 1,291,938	$ 999,300	$ 1,248,746
Expenditures:				
Personnel Services	$ 861,531	$ 800,308	$ 832,786	$ 927,396
Purchased/Contracted Services	$ 254,905	$ 335,118	$ 112,627	$ 248,043
Supplies	$ 5,326	$ 3,905	$ 7,076	$ 5,400
Capital				
Indirect Cost from Internal Funds	$ 35,433	$ 31,072	$ 46,811	$ 57,346
Debt Service	$ -			
Other Costs	$ 1,001			
CAFR Adjustments	$ -			
Transfers In/Out	$ -			
Total General Fund	$ 1,158,196	$ 1,170,403	$ 999,300	$ 1,238,185

General Fund Expenditures By Department	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Proposed
Operations	1,121,762	1,139,331	$ 952,489	$ 1,180,839
Allocations	34,126	31,072	$ 46,811	$ 57,346
Debt Service			$ -	
Other Cost	1,001	-	$ -	$ -
Total	1,156,889	1,170,403	999,300	1,238,185

Electric Fund	FY 14 Actuals	FY15 Actual	FY16 Amended	FY17 Proposed	
Revenues:					
Intergovernmental Revenues				$ -	
Electric System	$ 34,868,716	$ 24,932,244	$ 42,581,461	$ 39,902,132	1
Electric Distribution	$ 15,099,090	$ 21,597,598	$ 5,949,274	$ 7,802,774	1
Investment Income	$ -	$ -			
Miscellaneous Revenue	$ 2,660	$ 28,888	$ 30,000	$ 15,000	
Other Financing Sources	$ 5,543,370	$ -			
Total Revenues	$ 55,513,836	$ 46,558,731	$ 48,560,735	$ 47,719,906	
Expenses:					
Personnel Services	$ 3,459,785	$ 3,001,180	$ 2,252,858	$ 2,264,861	
Purchased/Contracted Services	$ 1,132,512	$ 1,613,735	$ 2,288,781	$ 1,773,981	
Supplies	$ 843,151	$ 728,912	$ 201,510	$ 223,400	
Wholesale Electric	$ 31,162,451	$ 33,204,990	$ 36,703,837	$ 34,220,081	
Cost Allocation	$ 1,932,326	$ 1,453,849	$ 4,747,697	$ 5,536,991	2
Debt Service	$ 306,958			$ 346,158	
Depreciation/capital Outlay	$ 1,027,465	$ 1,227,360	$ 1,828,200	$ 2,699,000	3
Other Costs	$ 536,193	$ 1,638,361	$ 385,648		
Transfers In/Out	$ 2,682,721	$ -	$ -	$ -	
Total Expenses	$ 43,083,562	$ 42,868,387	$ 48,408,531	$ 47,064,472	
	-				

Expenditures by Department	FY 14 Actuals	FY15 Actual	FY16 Amended	FY17 Proposed
Administration	$ 208,541	$ 272,282	$ 217,790	$ 328,202
Distribution	$ 6,790,565	$ 7,704,257	$ 9,567,564	$ 9,978,178
Wholesale Power	$ 31,162,451	$ 33,204,990	$ 36,703,837	$ 34,220,081
Allocations	$ 4,615,047	$ 1,686,858	$ 1,919,340	$ 2,191,853
Debt Service	$ 306,958	$ -	$ -	$ 346,158
Total	43,083,559	42,868,387	48,408,531	47,064,472

Summary of Changes:

Revenues:

1 Reallocation of revenues

Expenses:

2 Cost allocation -increased costs in Fleet, IT and Building Maintenance

3 Anticpated increase to cover growth in new construction

	FY 14 Actuals	FY15 Actual	FY16 Amended	FY17 Proposed	
Water & Sewer Fund					
Revenues:					
Charges for Services -Water	$ 18,467,116	$ 20,460,739	$ 21,127,403	$ 22,350,442	
Charges for Services -Sewer	$ 1,072,797	$ 717,328	$ 1,147,447	$ 1,036,530	1
Miscellaneous Revenues	$ 919	$ 2,203	$ 25,000	$ 25,000	
Total Revenues	$ 19,539,913	$ 21,180,270	$ 22,299,850	$ 23,411,972	
Expenses:					
Personnel Services	$ 3,828,103	$ 3,714,443	$ 2,935,985	$ 3,226,415	
Purchased/Contracted Services	$ 1,700,989	$ 5,243,803	$ 5,187,497	$ 5,496,042	
Supplies	$ 851,678	$ 859,824	$ 919,926	$ 575,176	
Capital Outlays	$ 1,116,674	$ 50,000	$ 2,290,030	$ 3,517,736	2
Indirect Cost Allocation	$ -	$ 1,533,036	$ 2,750,470	$ 3,081,683	3
Other Cost	$ -	$ 86,649	$ 1,025,442	$ 8,500	
Debt Service	$ 3,317,709	$ 3,334,409	$ 6,292,746	$ 7,167,695	
Depreciation	$ 4,882,186	$ 3,364,940	$ -		
Sanitary Sewers	$ 2,256,211	$ -			
Transfers In/Out	$ -				
Total Expenses	$ 17,953,550	$ 18,187,104	$ 21,402,096	$ 23,073,247	

Budgeted Expenses by Department	FY 14 Actuals	FY15 Actual	FY16 Amended	FY17 Proposed
Administration	$ 559,801	$ 532,813	$ 146,729	$ 711,188
Sewer Line Maintenance	$ 3,870,764	$ 2,463,811	$ 6,064,648	$ 6,139,959
Water Treatment Plant	$ 6,141,952	$ 7,906,239	$ 3,963,567	$ 3,597,813
Water Line Maintenance	$ 975,979	$ 2,573,160	$ 1,591,232	$ 1,709,173
Meter Repair	$ -	$ 100,180	$ 1,968,090	$ 2,115,669
Technical	$ 167,483	$ 311,602	$ 349,642	$ 379,244
Debt Service	$ 3,364,404	$ 3,334,409	$ 6,292,746	$ 7,091,345
CAFR Adjustments	$ (214,978)			
Allocations	$ 3,087,742	$ 964,890	$ 1,025,442	$ 1,328,856
Contingency				
Total	17,953,147	18,187,104	21,402,096	23,073,247
			-	

Summary of Changes:

Revenues:

1 Increased due to new wholesale customers

Expenses:

2 Due to funding many projects were not implemented in FY 2015

3 Cost allocation -increased costs in Fleet, IT and Building Maintenance

Solid Waste Fund	FY 14 Actuals	FY15 Actual	FY16 Amended	FY17 Proposed
Revenues:				
Charges for Services	$ 4,060,250	$ 4,285,119	$ 4,242,132	$ 4,266,212
Investment Income				
Miscellaneous Revenue				
Other Financing Sources				
Total Revenues	$ 4,060,250	$ 4,285,119	$ 4,242,132	$ 4,266,212
Expenses:				
Personnel Services	$ 1,819,735	$ 1,392,712	$ 1,491,123	$ 1,455,842
Purchased/Contracted Services	$ 1,445,688	$ 1,565,551	$ 1,659,000	$ 1,341,000
Supplies	$ 91,223	$ 55,285	$ 39,621	$ 55,600
Capital	$ -	$ 5,000	$ 50,000	$ 524,500
Cost Allocation	$ 254,511	$ 17,207	$ 540,253	$ 340,667
Debt Service	$ 37,183	$ 26,580	$ 310,644	$ 548,603
Depreciation	$ 37,967	$ 252,855		
Other Costs	$ -	$ -		
Total Expenses	$ 3,686,307	$ 3,315,190	$ 4,090,641	$ 4,266,212
	$ 373,943	$ 969,929		

By Department	FY 14 Actuals	FY15 Actual	FY16 Amended	FY17 Adopted
Operations	$ 3,394,613	$ 3,271,403	$ 3,239,744	$ 3,376,942
Allocations	$ 254,511	$ 17,207	$ 540,253	$ 340,667
Debt Service	$ 37,183	$ 26,580	$ 310,644	$ 548,603
Total	3,686,307	3,315,190	4,090,641	4,266,212

Summary of Changes:

	FY 14 Actual	FY15 Actual	FY16 Amended	FY17 Proposedd
Storm Water Fund				
Revenues:				
Charges for Services	$ 792,464	$ 1,873,227	$ 2,352,482	$ 2,121,267
Investment Income				
Miscellaneous Revenue				
Other Financing Sources				
Total Revenues	$ 792,464	$ 1,873,227	$ 2,352,482	$ 2,121,267
Expenses:				
Personnel Services	$ 425,245	$ 224,961	$ 306,854	$ 351,288
Purchased/Contracted Services	$ 298,107	$ 281,618	$ 563,315	$ 715,360
Supplies	$ 215,133	$ 136,984	$ 3,500	$ 750
Capital	$ -	$ -	$ 400,000	$ 445,000
Cost Allocation	$ 101,309	$ 88,958	$ 194,747	$ 245,338
Debt Service	$ 9,273	$ 6,331	$ 869,612	$ 305,345
Depreciation	$ -	$ 31,956		
Other Costs		$ 392,091		
Total Expenses	$ 1,049,067	$ 1,162,899	$ 2,338,028	$ 2,063,081
		710,328		

By Department	FY 14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
Operations	$ 938,485	$ 1,067,610	$ 1,273,669	$ 1,512,398
Allocations	$ 101,309	$ 88,958	$ 194,747	$ 245,606
Debt Service	$ 9,273	$ 6,331	$ 869,612	$ 305,345
Total	1,049,067	1,162,899	2,338,028	2,063,349

These schedules provide changes in all fund balances for the last audited fiscal period, the prior budget period and the adopted 2017 budget period.

General Fund	FY 2015 Actual	FY 2016 Budgeted	Adopted FY 2017
Revenues	$ 30,979,896	$ 33,586,760	$ 36,567,425
Expenditures	$ 27,197,332	$ 33,564,584	$ 36,100,370
Difference	$ 3,782,564	$ 22,176	$ 467,055
Beginning Fund Balance	$ 2,878,614	$ 6,661,178	$ 6,683,354
Projected Fund Balance	**$ 6,661,178**	**$ 6,683,354**	**$ 7,150,409**
Condemned Fund	**FY 2015 Actual**	**FY 2016 Budgeted**	**Adopted FY 2017**
Revenues	$ 497,943	$ 204,500	$ 50,000
Expenditures	$ 152,050	$ 204,500	$ 50,000
Difference	$ 345,893	$ -	$ -
Beginning Fund Balance	$ 428,975	$ 774,868	$ 774,868
Projected Fund Balance	**$ 774,868**	**$ 774,868**	**$ 774,868**
E-911 Fund	**FY 2015 Actual**	**FY 2016 Budgeted**	**Adopted FY 2017**
Revenues	$ 419,899	$ 999,300	$ 1,248,746
Expenditures	$ 1,174,328	$ 999,300	$ 1,238,185
Difference	$ (754,429)	$ -	$ 10,561
Beginning Fund Balance	$ -	$ -	$ -
Projected Fund Balance	**$ (754,429)**	**$ -**	**$ -**
Restricted Grant Funds	**FY 2015 Actual**	**FY 2016 Budgeted**	**Adopted FY 2017**
Revenues	$ 692,835	$ 5,719,321	$ 10,573,733
Expenditures	$ 518,921	$ 5,719,321	$ 10,573,733
Difference	$ 173,914	$ -	$ -
Beginning Fund Balance	$ -	$ 173,914	$ 173,914
Projected Fund Balance	**$ 173,914**	**$ 173,914**	**$ 173,914**
Grant Funds	**FY 2015 Actual**	**FY 2016 Budgeted**	**Adopted FY 2017**
Revenues	$ 1,732,977	$ 2,061,799	$ 63,411
Expenditures	$ 94,170	$ 2,061,799	$ 63,411
Difference	$ 1,638,807	$ -	$ -
Beginning Fund Balance	$ -	$ 1,638,807	$ 1,638,807
Projected Fund Balance	**$ 1,638,807**	**$ 1,638,807**	**$ 1,638,807**
Special Revenue Bond TAD	**FY 2015 Actual**	**FY 2016 Budgeted**	**Adopted FY 2017**
Revenues	$ 3,075,515	$ 3,254,400	$ 3,366,600
Expenditures	$ 3,503,049	$ 2,370,600	$ 3,366,600
Difference	$ (427,534)	$ 883,800	$ -

Beginning Fund Balance	$ 4,953,776	$ 4,526,242	$ 5,410,042
Projected Fund Balance	**$ 4,526,242**	**$ 5,410,042**	**$ 5,410,042**
Hotel / Motel Fund	**FY 2015 Actual**	**FY 2016 Budgeted**	**Adopted FY 2017**
Revenues	$ 3,708,205	$ 3,420,000	$ 3,865,524
Expenditures	$ 2,464,256	$ 2,825,454	$ 2,886,954
Difference	$ 1,243,949	$ 594,546	$ 978,570
Beginning Fund Balance	$ -	$ 1,243,949	$ 1,838,495
Projected Fund Balance	**$ 1,243,949**	**$ 1,838,495**	**$ 2,817,065**
TAD Corridors Fund	**FY 2015 Actual**	**FY 2016 Budgeted**	**Adopted FY 2017**
Revenues	$ 144,876	$ 658,422	$ 340,000
Expenditures	$ -	$ -	$ 104,500
Difference	$ 144,876	$ 658,422	$ 235,500
Beginning Fund Balance	$ 1,203,466	$ 1,348,342	$ 2,006,764
Projected Fund Balance	**$ 1,348,342**	**$ 2,006,764**	**$ 2,242,264**
Government Center	**FY 2015 Actual**	**FY 2016 Budgeted**	**Adopted FY 2017**
Revenues	$ -	$ 612,454	$ 724,786
Expenditures	$ -	$ -	$ -
Difference	$ -	$ 612,454	$ 724,786
Beginning Fund Balance	$ -	$ -	$ 612,454
Projected Fund Balance	**$ -**	**$ 612,454**	**$ 1,337,240**
CAP Project Fund	**FY 2015 Actual**	**FY 2016 Budgeted**	**Adopted FY 2017**
Capital Outlays	$ 898,564	$ 7,329,932	$ 12,746,206
Transfers Out	$ (497,325)	$ 7,329,932	$ 12,746,206
Difference	$ 401,239	$ -	$ -
Beginning Fund Balance	$ 1,652,566	$ 2,053,805	$ 2,053,805
Projected Fund Balance	**$ 2,053,805**	**$ 2,053,805**	**$ 2,053,805**
Water & Sewer	**FY 2015 Actual**	**FY 2016 Budgeted**	**Adopted FY 2017**
Revenues	$ 20,556,733	$ 22,299,850	$ 23,411,972
Expenditures	$ 17,563,567	$ 21,405,896	$ 23,073,247
Difference	$ 2,993,166	$ 893,954	$ 338,725
Beginning Fund Balance	$ 10,144,336	$ 13,137,502	$ 14,031,456
Projected Fund Balance	**$ 13,137,502**	**$ 14,031,456**	**$ 14,370,181**
Electric	**FY 2015 Actual**	**FY 2016 Budgeted**	**Adopted FY 2017**
Revenues	$ 47,678,208	$ 48,560,735	$ 47,719,906
Expenditures	$ 41,599,411	$ 48,408,531	$ 47,064,472

Difference	$ 6,078,797	$ 152,204	$ 655,434
Beginning Fund Balance	$ 17,561,257	$ 23,640,054	$ 23,792,258
Projected Fund Balance	**$ 23,640,054**	**$ 23,792,258**	**$ 24,447,692**
Storm Water Utility	**FY 2015 Actual**	**FY 2016 Budgeted**	**Adopted FY 2017**
Revenues	$ 1,873,227	$ 2,352,482	$ 2,121,267
Expenditures	$ 770,808	$ 2,338,028	$ 2,063,081
Difference	$ 1,102,419	$ 14,454	$ 58,186
Beginning Fund Balance	$ 332,441	$ 1,434,860	$ 1,449,314
Projected Fund Balance	**$ 1,434,860**	**$ 1,449,314**	**$ 1,507,500**
Solid Waste	**FY 2015 Actual**	**FY 2016 Budgeted**	**Adopted FY 2017**
Revenues	$ 4,035,609	$ 4,242,132	$ 4,266,212
Expenditures	$ 3,258,339	$ 4,090,641	$ 4,264,873
Difference	$ 777,270	$ 151,491	$ 1,339
Beginning Fund Balance	$ (1,686,494)	$ (909,224)	$ (757,733)
Projected Fund Balance	**$ (909,224)**	**$ (757,733)**	**$ (756,394)**
Total Revenue	**$ 116,294,487**	**$ 135,302,087**	**$ 147,065,788**
Total Expenditure	**$ 97,798,906**	**$ 131,318,586**	**$ 143,595,632**
Fund Balance	**$ 18,495,581**	**$ 3,983,501**	**$ 3,470,156**

STATE OF GEORGIA
COUNTY OF FULTON

ORDINANCE NO._____

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, 2017; 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, 2017, is $147,065,788. 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		FY2017 PROPOSED
General Fund	$	36,567,425
Confiscated Assets	$	50,000
E911	$	1,248,746
Hotel/Motel Tax	$	3,865,524
Water & Sewer Utility	$	23,411,972
Electric Utility	$	47,719,906
Storm Water	$	2,121,267
Solid Waste	$	4,266,212
Subtotal	**$**	**119,251,052**

DEBT, GRANT & CAPITAL BUDGETS		FY2017 PROPOSED
Capital Projects	$	12,746,206
Corridors TAD B District	$	3,366,600
Corridors TAD Bonds 2002	$	340,000
Government Center	$	724,786
General Grant Funds	$	63,411
Restricted Grants	$	10,573,733
Subtotal	**$**	**27,814,736**
Grand Total	**$**	**147,065,788**

Section 2. This ordinance shall become effective immediately and the budget shall be implemented for the Fiscal Year of July 1, 2016 through June 30, 2017

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

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

Section 4. *Severability* - In the event any section, subsection, sentence, clause or phrase of this ordinance shall be declared or adjudged invalid or unconstitutional, such adjudication shall in no matter affect the other sections, subsections, sentences, clauses or phrase of this ordinance, which shall remain in full force and effect as if the section, subsections, sentence, clause or phrase so declared to be adjudged invalid or unconstitutional were not a part hereof. The Council hereby declares that it would not have passed the remaining parts of this ordinance if it had known that such part or parts hereof would be declared or adjudged invalid or unconstitutional.

First Reading - May 16, 2016

Second Reading - June 6, 2016

This Ordinance having been duly advertised and public hearing thereon held, the same adopted and approved by the Mayor and Council of the City of East Point, this day of June 6, 2016.

Jannquell Peters, Mayor

ATTEST:

S. Diane White, City Clerk

APPROVED AS TO FORM:

Chad Alexis, Assistant City Attorney

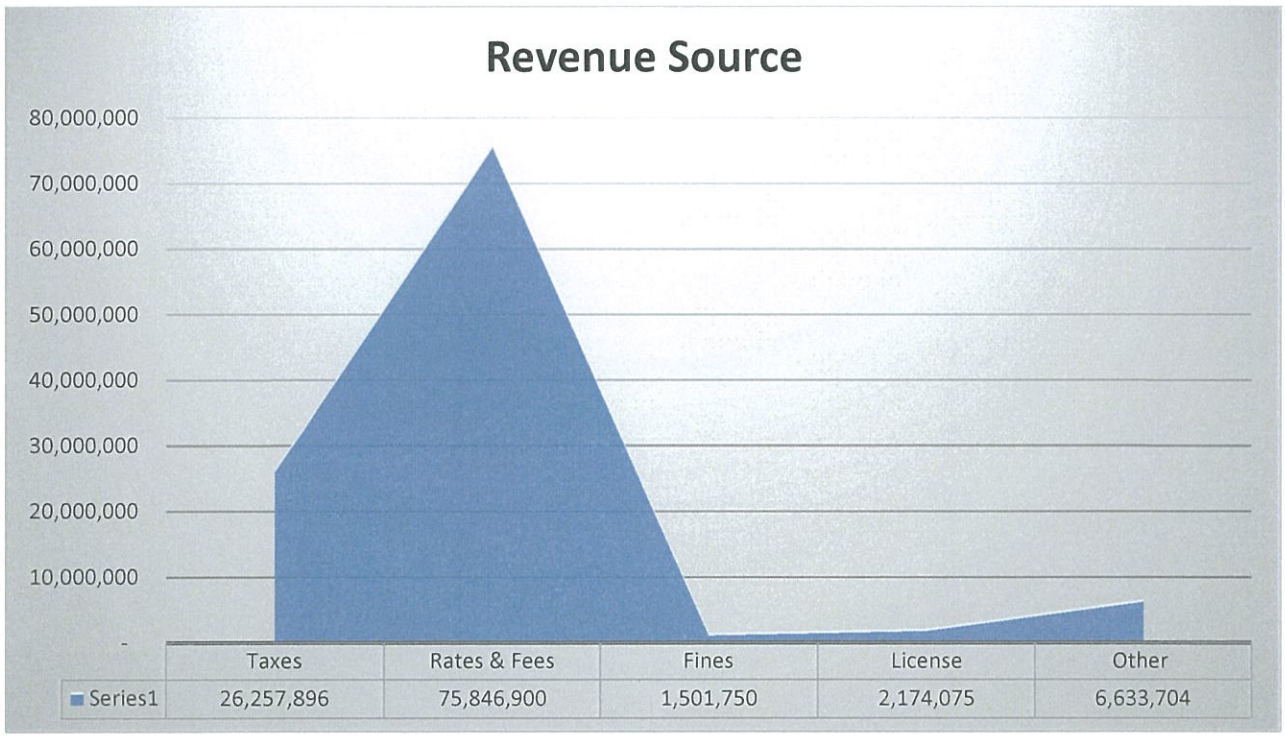
SEAL

PRIMARY SOURCES OF REVENUE

Like most metropolis the City of East Point funds most of its day to day operations from taxes, fees and fines in the General Fund. The City operates four Enterprise Funds. (Electric, Water, Sanitation and Storm Water. The operation of these funds are recovered through rates and fees.

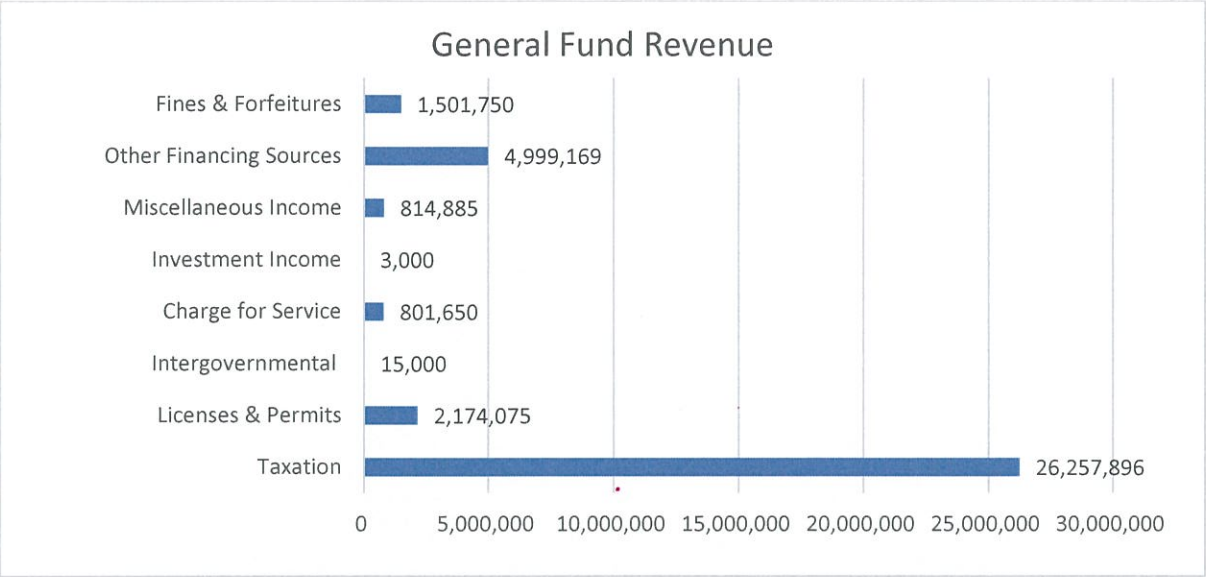
The revenue estimates are made after careful analysis of collection and remittance from the various sources. In addition, the city will meet with the Fulton County Tax commissioner prior to forecasting the taxable income to get an understanding of changes and updates to the tax digest.

The graph below shows the breakdown of all projected revenues for the fiscal year 2017.



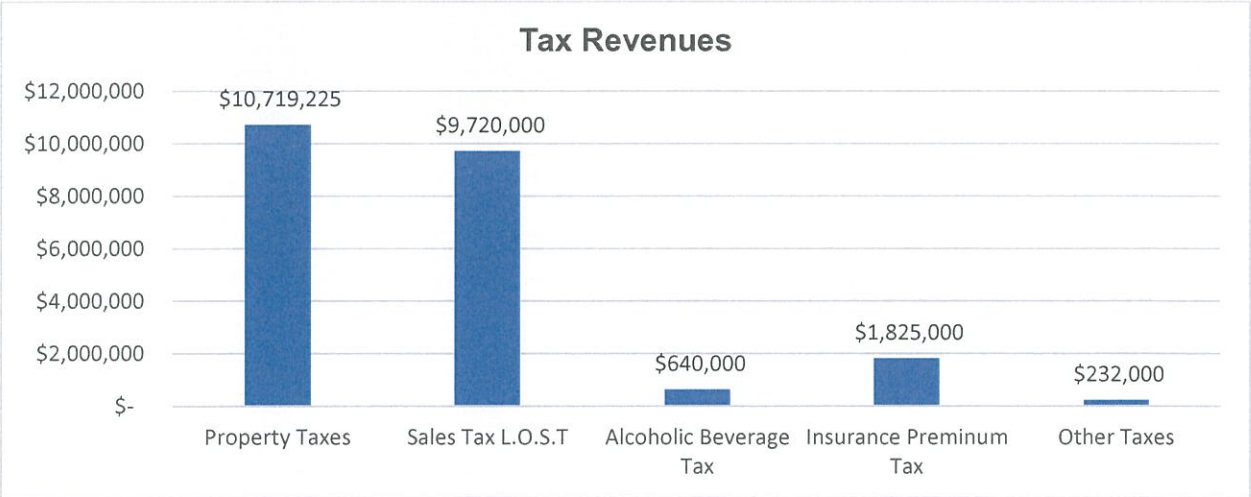
GENERAL FUND REVENUE

The General Fund revenue comes 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 2017.



TAXES

The General Fund has the following categories of taxes: Property (Ad Valorem Tax), Insurance Premium, Alcoholic Beverage Taxes, Franchise Fees, and Other Fees. The City derives 23% of its income from taxes. Property taxes make up about 8% of the total revenues. It is derived from a tax levy on real and personal property within the corporate limits of East Point. Bills are mailed each fall, after the tax digest has been and approved by the State and the millage rate adopted by Mayor and Council.



Property Tax

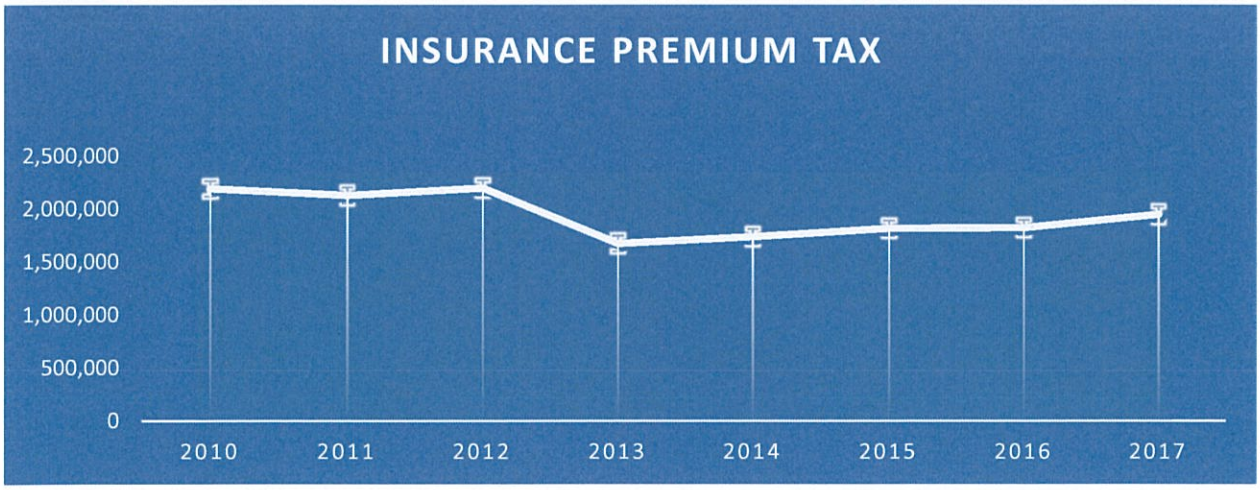
The following graph shows the property tax remittance in dollars for the past eight years. East Point like other cities, suffered a loss in property values that caused a decline in the amount of income derived from property taxes.

Beginning with the 2012 tax year, the downward trend experience from 2010 begin to stabilize with an uptick in fiscal 2015 and 2016

FY 17, Anticipated Levy, FY 16, Budget

Insurance Premium Tax

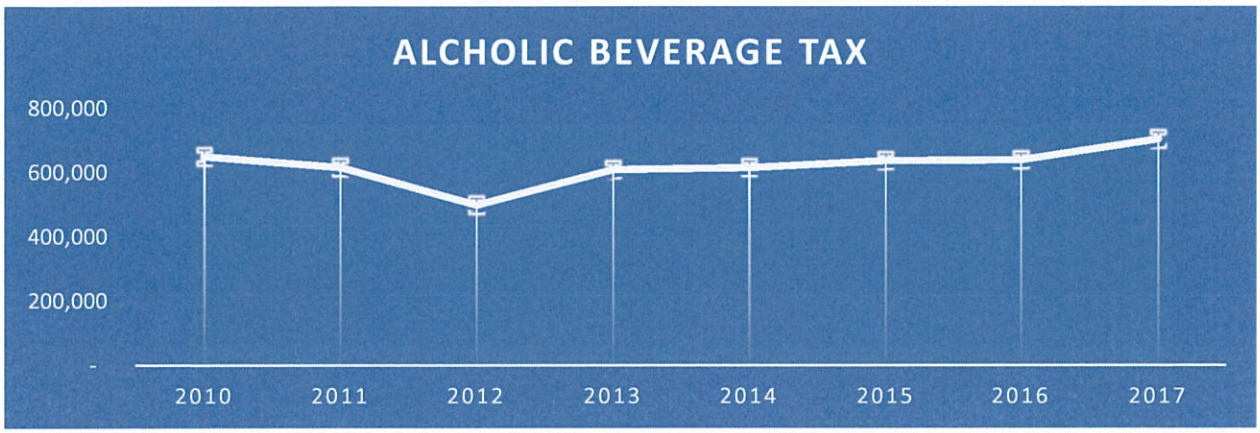
The State of Georgia levies a tax on insurance premiums collected within the City's limit. Revenue from this tax is distributed back to the City each October. Fluctuations has occurred over the last eight years, but the more recent periods shows increase collection.



FY 17, Projected Levy, FY 16, Budget

Alcoholic Beverage Tax

This is revenue derived from a tax levy on distributors. Distributors pay a set price for each liter of alcohol delivered within the corporate limits of East Point. It has been gradually increasing over the last ten years. However, revenues from this tax are expected to increase or remain constant as we are hopeful that there will be an upward trend in the economy and new businesses in the City of East Point.



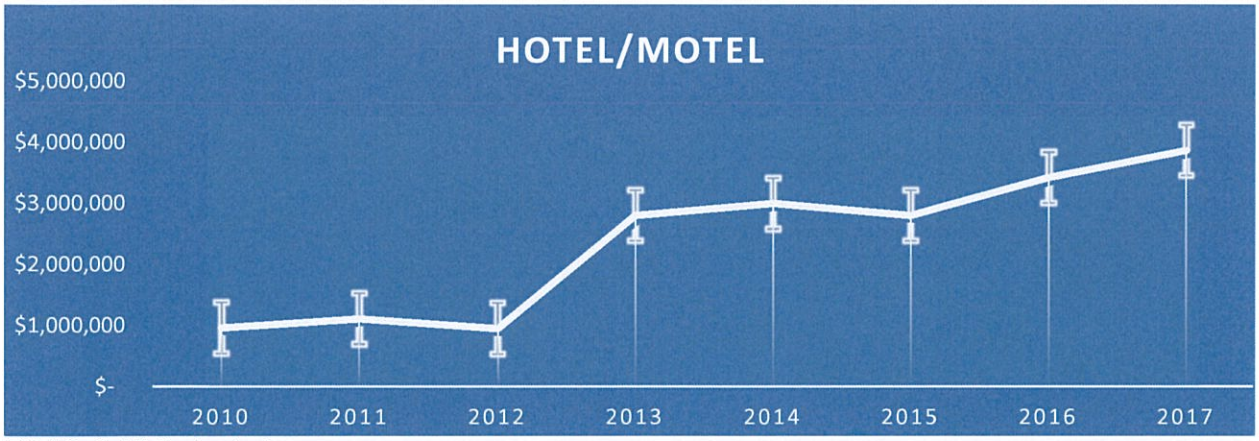
*FY 17, & 16 Budgeted

Hotel/Motel Tax

Georgia State Law allows municipalities to levy and collect an excise tax upon the furnishing, for value, to the public, any room or rooms, lodgings, or accommodations. The City implemented this tax of 3% as a way of raising additional revenue for the General Fund without increasing the tax burden of the residential community.
In February 2010, Council adopted a resolution supporting a request to the General Assembly for an increase to 8%. The General Assembly approved the new rate which was authorized by the Governor in June 2010.

In October 2010, Council approved moving forward with soliciting bids for a Destination Marketing Organization (DMO) through a competitive RFP process. Pursuant to Georgia law, the increase hotel tax revenue must be accounted for, administer and spent in specific ways: the first 3% will continue to go to the General Fund. The next 2% can be used for tourism promotion dollar for a broad range of activities that promote tourism, convention and trade shows. The remaining dollars collected, up to 1.5%, are restricted and must be spent on tourism development projects, defined as the expenditure of fund for the creation or expansion of physical attractions which are available and open to the public and which improve destination appeal to visitors.

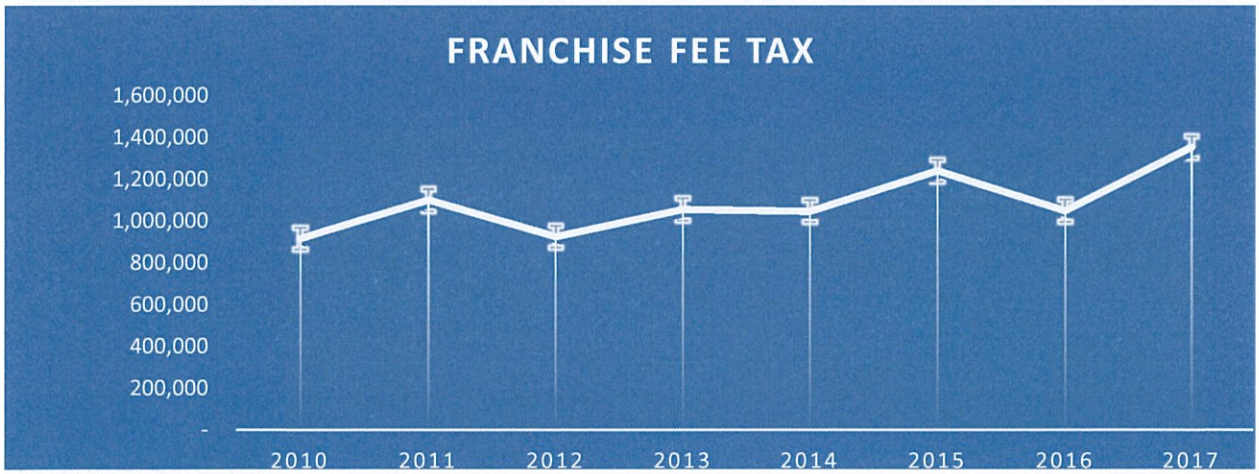
Collection over the last three years of the hotel motel tax shows a positive trend. This can be attributed to the proximity of the City to Hartsfield/Jackson International Airport, where many of the City's hotels are located and the addition of new hotels. Based on this trend the projection for 2017 anticipates continued growth in Revenues.



FY 16, & 17 Budgeted

Franchise Fee

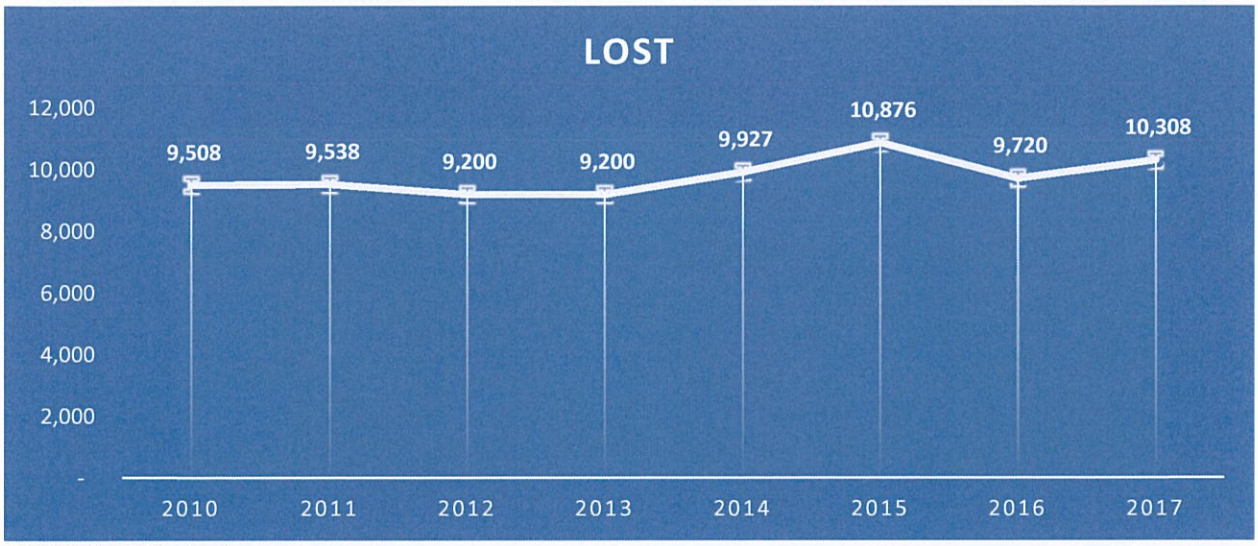
Public utilities operating within the City of East Point must pay to the City a franchise fee in return for the right to do business within the City and for the right to use public rights-of-way for transmission lines, pipes, wires, etc. Franchise tax projections are $2,707,200 for fiscal year 2017



FY 16 & 17 Budgeted

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 9.5 million, however 2015 collections exceeded the average by 1.3 million. Based on this increase the 2017 projection was set at 10.3 million.

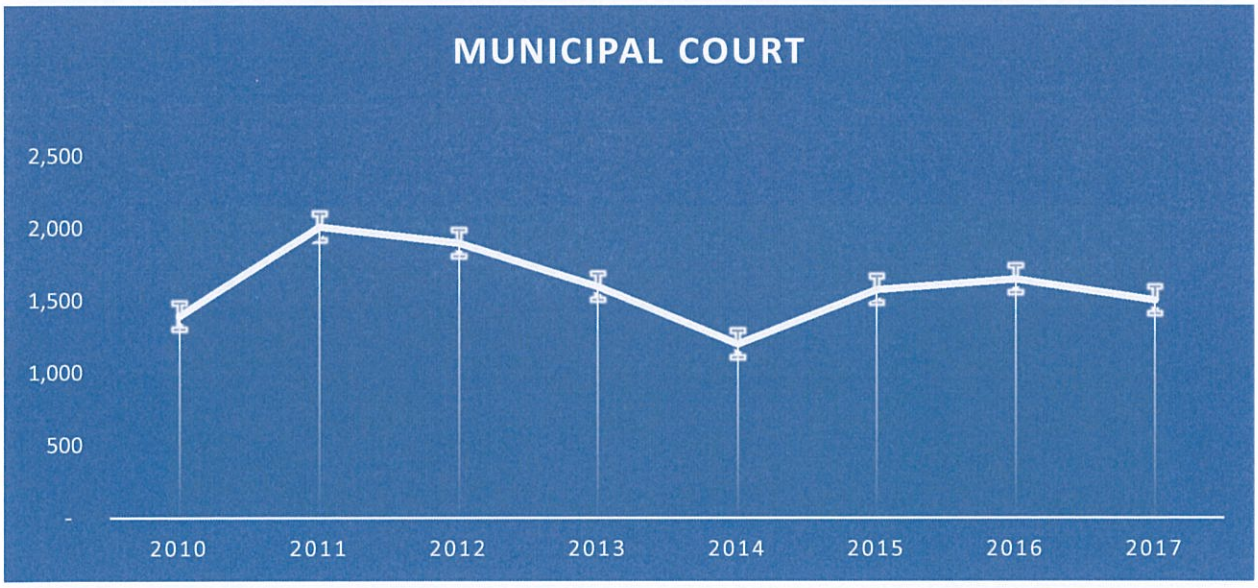


FY 16 & 17 Budgeted

FINES & FORFEITURES

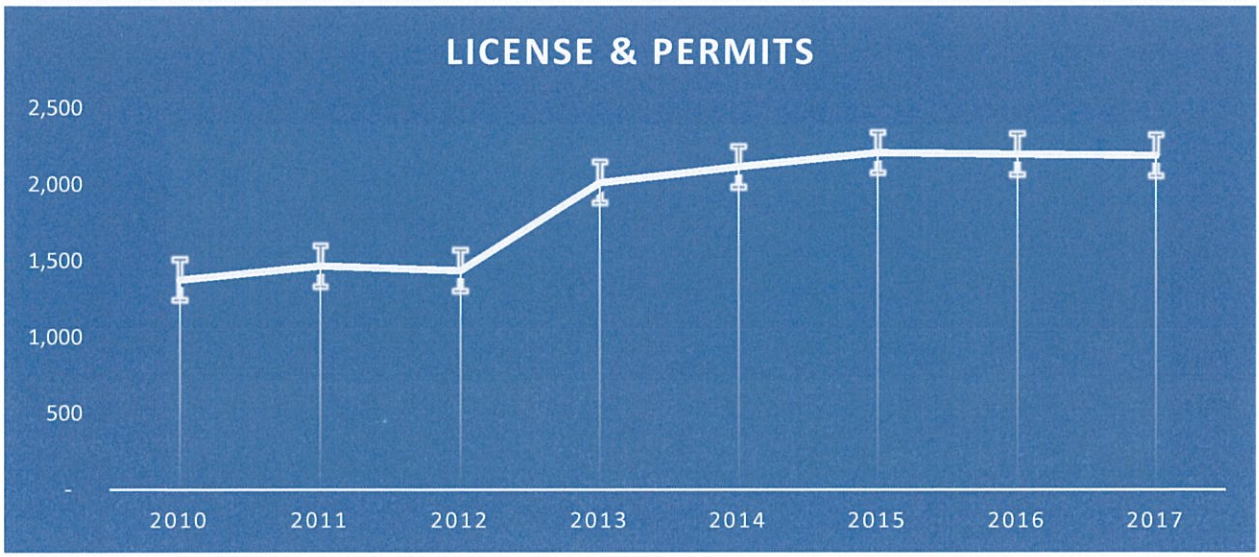
Municipal Court Revenue

This revenue is generated from fines and forfeitures in the East Point Municipal Court. State law and local ordinance govern these bond/fine schedules.



LICENSES & PERMITS

This section contains business licenses, non-business licenses and permits, regulatory fees and penalties and interest. Beginning in FY2013, a steady increase in the license and permit fees has been realized. However in reviewing the 2016 collection to budget, this seems to have leveled off. Thus the FY 2017 projections were kept at the same level.



*FY 16 & 17 Budgeted

OTHER TAXES

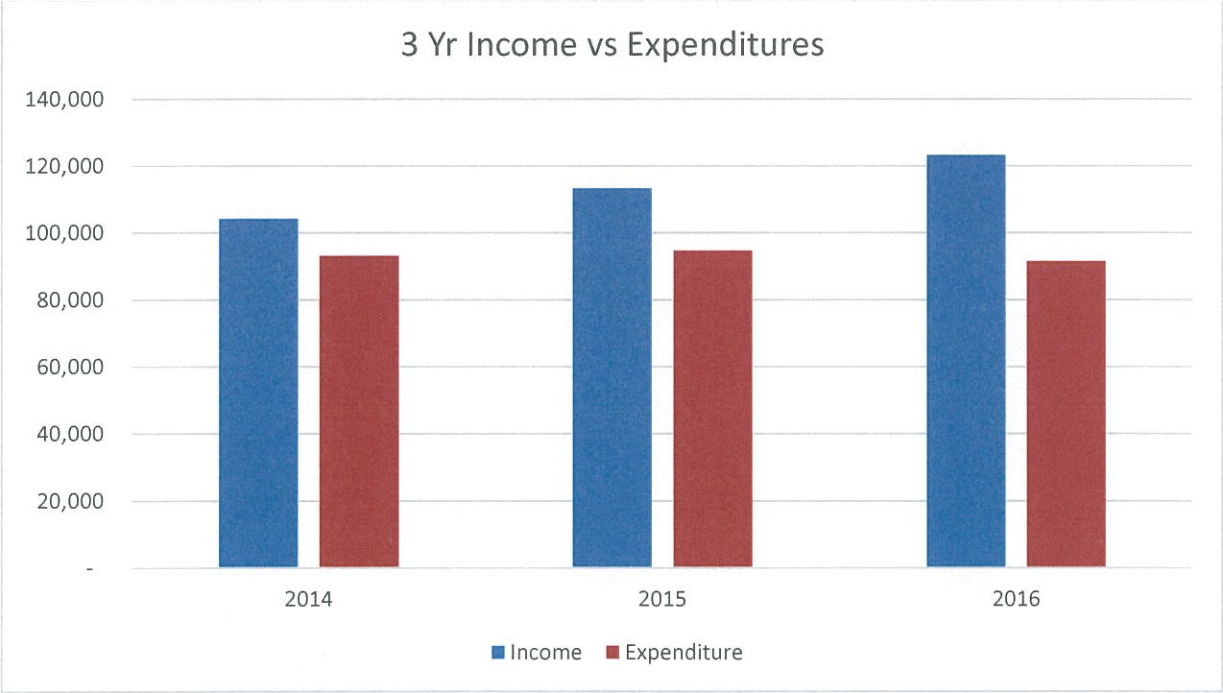
Other taxes include motor vehicle tax, mobile homes tax, intangible tax, and FiFa collections tax. These are all expected to change at an immaterial rate.

FORECASTING

Prior to the approval of any capital project, an impact study is performed to determine how it will affect the operation cost of the City. Anticipated burdens on the general fund are weigh on the development of a long term financial plan for the city.

The goal is to ensure that no project significantly strains the resources of the City and impact the level of service to the residents. Further, in developing a long term plan, the performance of the past three years are studied to anticipate and project on the estimated cost of operations and revenue generation for the upcoming three years.

The following graph highlights the income and expenditure for the last three fiscal period that was used in projecting out for the next three years.



Dollar amounts are in $1,000.

City of East Point					
Long Range Financial Plan					
Revenues	**2017 Proposed**	**2018 Estimated**	**2019 Estimated**	**2020 Estimated**	**Notes**
Taxes	26,257,896	27,045,633	27,586,546	28,138,276	1
Licenses & Permits	2,174,075	2,239,297	2,284,083	2,329,765	
Intergovt Revenues	15,000	15,450	15,759	16,074	
Charges for service	801,650	825,700	833,956	850,636	2
Fines & Forfeitures	1,501,750	1,546,803	1,577,739	1,609,293	
Investment Income	3,000	3,090	3,152	3,215	
Miscellaneous Revenues	814,885	839,332	856,118	873,241	
Other Financing Sources	4,999,169	5,149,144	5,252,127	5,357,169	3
Total	**36,567,425**	**37,664,448**	**38,409,480**	**39,177,669**	
Expenditure	**2017 Proposed**	**2018 Estimated**	**2019 Estimated**	**2020 Estimated**	
Salaries & Benefits	26,579,092	27,110,674	27,652,887	28,205,945	
Services	5,268,256	5,373,621	5,534,830	5,590,178	
Supplies	987,297	1,007,043	1,017,113	1,027,285	
Capital	59,200	62,470	49,782	9,000	4
Indirect Cost	1,247,387	1,259,861	1,272,459	1,285,184	5
Other Cost	1,959,138	1,998,321	2,058,270	2,120,018	6
Total Expenditure	**36,100,370**	**36,811,990**	**37,585,342**	**38,237,610**	
Debt Servicing	238,537	7,470	7,955	9,022	
Net Surplus excluding Capit	228,518	844,988	816,182	931,037	
CIP Project Fund	12,746,206	6,247,000	4,978,264	90,000	7
Notes					
Revenues projections do not include grant funds					
1: Includes Hotel/Motel taxes					
2: Includes utility rates					
3: Includes transfers in from proprietary funds					
4: Capital outlays made from General fund; Not the CIP fund					
5: Includes Overhead and Administrative cost allocaton					
6: Includes other costs such as claims, settlements					
7: Utilization of trust funds will cease in 2018, hence decrease in CIP from fiscal 2019					
Analysis					

CAPITAL PLAN

The Capital Plan per the City Charter is due to City Council three months prior to the submission of the Operating Budget. For fiscal 2017 directors were asked to submit their Capital requests to Finance by December 18th 2015. The City Manager and Finance reviewed all requests to determine the value and the long term financial impact on residents.

NEW CITY HALL

The City of East Point has operated its administrative functions out of rented property for the last eight years. The construction of a new city hall is expected to have a positive impact on operations. The construction of the building is expected to be funded with financing through the Georgia Municipal Association (GMA). The advantage of this is a favorable interest rate. A new City Hall is expected to have a positive impact on operations. Further, the new building is expected to be energy efficient which should reduce the City's utility cost once completed and staff relocated.

NEW FIRE STATION

The City will renovate one fire station at the cost of $1.6 million dollars. Both the construction and repairs will be funded through MCT Funds held in trust for the City, thus these projects will also not impact current operating funds.

TECHNOLOGY

There are several proposed upgrades to the City's technology systems this year. The City hopes to improve its reporting and data management with a new Enterprise Resource Planning System (ERP), a new VM Farm with hardware upgrades and a new data center. These improvements are expected to be funded through MCT Funds. The cost to the General Fund for this investment will be in the form of salaries and benefits of $193,000 for the additional personnel hired to work with the network upgrade and maintenance.

STREETSCAPE ROAD

New sidewalks and roads are included in this year's budget to improve the downtown main street. This project is funded by the Georgia Department of Transportation with Federal Transportation Enhancement Funds. Projects will extend over one fiscal year and is estimated to cost $14,183,282. Grant funds will cover 70% of this cost. The City will fund the additional $4.4 million from MCT Trust funds and general funds.

ENTERPRISE FUNDS

The following project are to be funded on a pay as you go method for each of the enterprise funds. While the cost of the capital outlay will directly impact the operating funds of the various enterprise systems, savings are expected with better performance and improved efficiencies.

WATER AND SEWER FUND

WATER LINE REPLACEMENT

This project is expected to reduce maintenance cost, while contributing to operating revenue. With a better distribution system, less water is likely to be loss and will contribute to the City's excess capacity. There are plans to engage in wholesale sales of some of this excess to the neighboring cities. Expected contribution is $200,000.

AMI/AMR METER SYSTEM

The eventual automation of the metering and billing system, will reduce labor cost, fuel cost and vehicle requirement. Better tracking of breaks in the system will allow for less down time spent investigating leaks and outages. This system will allow for more accurate reading of meters and less estimating which is expected to increase water revenues, since reading will also be done through self-portals, staffing, fuel and travel cost will provide a savings to general fund operations.

FISCAL YEARS 2017-2021

DEFINITION OF A CAPITAL EXPENDITURE

The classification of items as capital expenses is based on two criteria - cost and expected life of the asset. Capital expenses have the following characteristics:

- They are relatively expensive
- They usually don't recur annually.
- They last a long time.
- They 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 through the budget process and are currently funded through the City's Municipal Trust, Grant and General Fund. This year's proposed capital outlay from the General Fund is $12,746,206.

The City utilizes a pay as you go method for most of its capital expenditures, but has utilized debt funding in the past for major capital investments. Purchases costing $5,000 or more with an expected life of two or more years are considered capital outlay. For the fiscal year 2017, the city of East Point adopted a total capital budget of $19,711,086, including enterprise fund projects totaling $6,964,880.

RELATIONSHIP

The operating budget and capital budget are closely linked. In addition to covering the cost of the day to day operations of the city, the operating budget must also cover the cost of financing, operations, and repair and maintenance of new and existing machinery, equipment and facilities. The operating budget, through debt service, must pay interest expense and principal payments on all bonded 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 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 budget plan.

ESTABLISHING CIP PRIORITIES

The following criteria are considered in evaluating and prioritizing capital projects. Projects were grouped by type - i.e., equipment, construction, land and vehicles. Projects are then evaluated against both primary and secondary criteria and given points according to whether they fulfilled the criteria or not. Total primary and secondary criteria points score determined ultimate ranking.

PRIMARY CRITERIA

- The project prevents or eliminates a public hazard.
- The project eliminates existing capacity deficits.
- The project is required by City ordinance, other laws, or federal/state agencies.
- The project is essential to maintain current service levels affecting public health, safety, and welfare.

SECONDARY CRITERIA

- The project is necessary to maintain current nonessential service levels.
- The project accommodates the public facility demands and vocational needs of new

Development or redevelopment based on projected growth patterns.
• The project is financially feasible - i.e., there is a funding source available and a verifiable cost estimate is provided.
• The project provides for special needs or enhances facilities/services.
• The project contributes to or furthers the objectives of the City Council and Administration - e.g., administrative policies, efficiency and effectiveness criteria, etc.

SIGNIFICANT NON – RECURRING CAPITAL ITEMS
Non-recurring capital projects are those one time investments that are likely to have a significant impact on the operating budget and are unlikely to be funded with capital funds in subsequent years. Among some of the non-recurring capital investments for fiscal 2017 are:

New City Hall Complex, This project will provide an office for administrative functions. Currently the City leases space for administrative services at a cost of nearly $500,000 per year. The project is expected to cost $16,000,000 over two fiscal periods.

New Fire Station –The City will renovate one of its fire station in this budget year. Funds appropriated for this project is a little over $1.6 million.

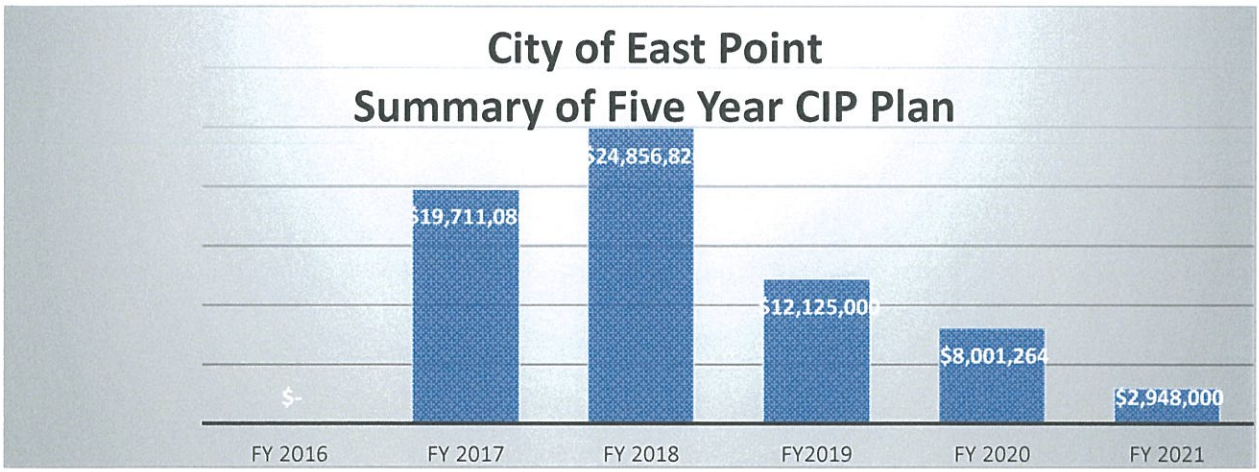
New ERP System: The Information Technology Department has budgeted $1.2 million dollars for the upgrade of the City Enterprise Resource Planning System and for new data center.

RECURRING CAPITAL ITEMS
Recurring capital projects included in the budget are

- Improvements to Park and Recreation Facilities $560,000
- Sidewalk and Street Improvements $586,000
- Water Distribution System Improvements $2,191,380
- Information technology updates $1,204,290
- Buildings – Improvements and Repairs. $7,651,979
- Purchase of new vehicles $304,439

FY 2017 Adopted Capital by Category and Fund

CIP EXPENDITURES SUMMARY BY CATEGORIES					
	Proposed Expenditures For Planning Years				
	FY2017	FY2018	FY2019	FY2020	FY2021
Categories:					
Public Safety	$ 2,625,583	$ 2,071,536	$ 1,325,000	$ 125,000	$ 10,000
Public Services	$ 8,239,833	$ 11,969,000	$ 4,415,000	$ 3,330,000	$ 80,000
Culture and Recreation	$ 676,500	$ 740,000	$ 507,000	$ 350,000	$ -
Public Utilities	$ 6,964,880	$ 9,604,500	$ 5,878,000	$ 3,023,000	$ 2,858,000
Information Technology	$ 1,204,290	$ 471,790	$ -	$ 1,173,264	$ -
Total Proposed Expenditures	**$ 19,711,086**	**$ 24,856,826**	**$ 12,125,000**	**$ 8,001,264**	**$ 2,948,000**
				-	
Funding Sources:					
	Proposed Expenditures For Planning Years				
Funding Type	FY2017	FY2018	FY2019	FY2020	FY2021
MCT/General Fund	$ 6,746,206	$ 11,252,326	$ 6,247,000	$ 4,978,264	$ 90,000
Bonds	$ 6,000,000	$ 4,000,000	$ -	$ -	
Water & Sewer Bond	$ -	$ -			
Water & Sewer Fund	$ 2,191,380	$ 3,088,000	$ 1,900,000	$ 1,100,000	$ 1,100,000
Electric Fund	$ 3,804,000	$ 4,683,000	$ 3,708,000	$ 1,778,000	$ 1,758,000
Solid Waste Fund	$ 524,500	$ 1,413,500	$ 25,000	$ 25,000	$ -
Storm Water Fund	$ 445,000	$ 420,000	$ 245,000	$ 120,000	$ -
Total Proposed Funding Sources	**$ 19,711,086**	**$ 24,856,826**	**$ 12,125,000**	**$ 8,001,264**	**$ 2,948,000**



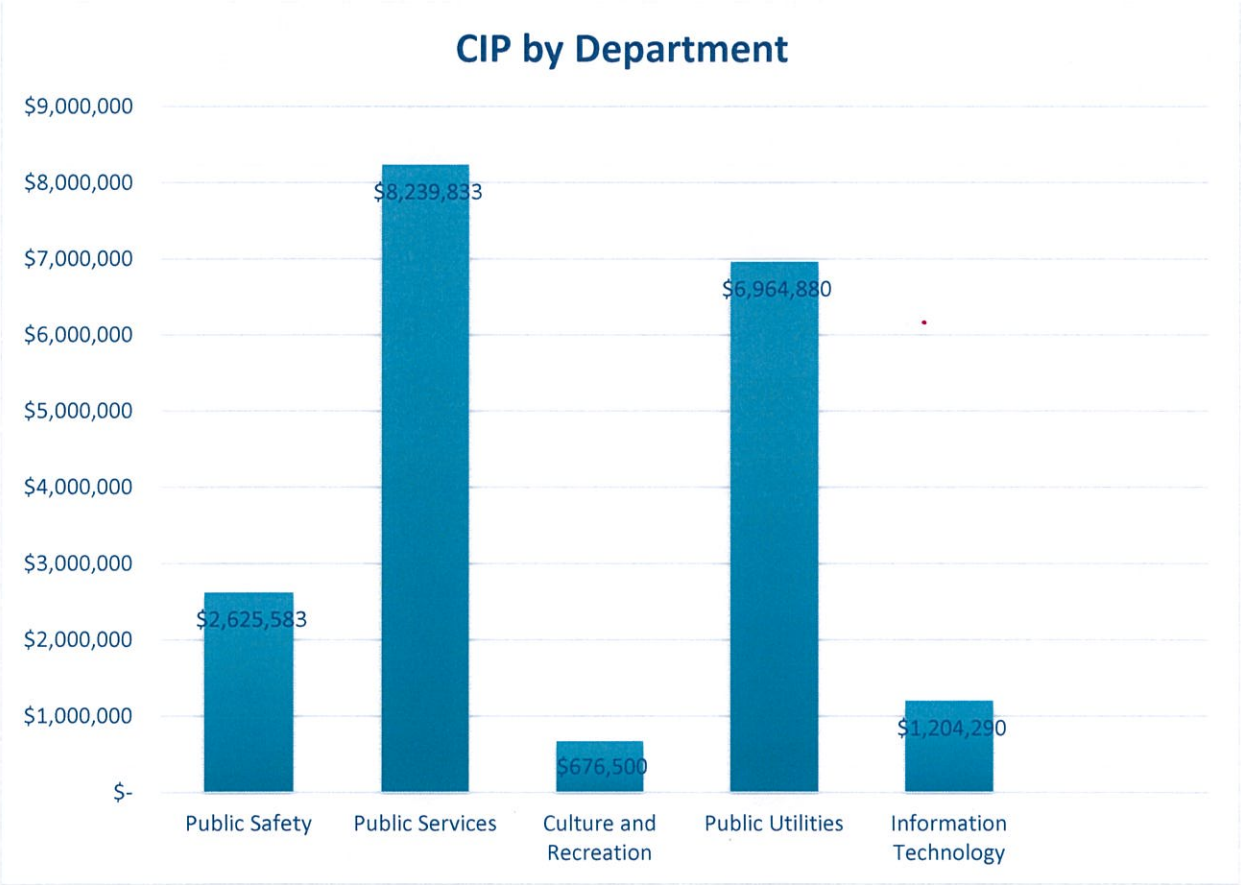
Asset By Type:					
	FY 2017	**FY 2018**	**FY 2019**	**FY 2020**	**FY 2021**
Buildings	$ 7,651,979	$ 5,101,319	$ -	$ -	$ -
Building Improvements	$ 836,409	$ -	$ -	$ -	$ -
Machinery & Equipment	$ 1,075,416	$ 218,000	$ 1,325,000	$ 125,000	$ 10,000
Vehicles	$ 304,439	$ 979,217	$ 30,000	$ 15,000	$ 15,000
Park Improvements	$ 560,000	$ 700,000	$ 507,000	$ 350,000	$ -
Technology upgrades	$ 1,204,290	$ 471,790	$ -	$ 1,173,264	$ -
Roadways & Pavements	$ 1,113,673	$ 7,685,000	$ 4,385,000	$ 3,315,000	$ 65,000
Subtotal General Fund	**$ 12,746,206**	**$ 15,155,326**	**$ 6,247,000**	**$ 4,978,264**	**$ 90,000**
Enterprise Funds					
Equipment	$ 108,000	$ 430,000	$ 25,000	$ 25,000	$ -
Electrical Infrastructure	$ 2,452,000	$ 3,490,000	$ 2,675,000	$ 745,000	$ 725,000
Water Line	$ -	$ 250,000	$ -	$ -	$ -
Water Treatment Plant	$ 303,880	$ 1,073,000	$ 800,000	$ -	$ -
Sewer Line	$ 1,180,000	$ 1,440,000	$ 1,100,000	$ 1,100,000	$ 1,100,000
Vehicles	$ 891,000	$ 1,798,500	$ 333,000	$ 333,000	$ 333,000
Technology Upgrades	$ 1,585,000	$ 800,000	$ 700,000	$ 700,000	$ 700,000
Stormwater	$ 445,000	$ 420,000	$ 245,000	$ 120,000	$ -
Total Enterprise Fund	$ 6,964,880	$ 9,701,500	$ 5,878,000	$ 3,023,000	$ 2,858,000
Total	**$ 19,711,086**	**$ 24,856,826**	**$ 12,125,000**	**$ 8,001,264**	**$ 2,948,000**

Capital Improvement Program

Proposed and Long Term Capital Expenditure by Department

		Planning Years				
Department	**Requested Item/Project**	**FY2017**	**FY2018**	**FY2019**	**FY2020**	**FY2021**
Court	Courtroom upgrades	$ 80,000				
	E-Ticketing Software	$ 10,000				$ 10,000
	Court Total	**$ 90,000**	**$ -**	**$ -**	**$ -**	**$ 10,000**
	Electric Dept. Truck Replacement	452,000	393,000	333,000	333,000	333,000
Electric	Construction Service	$ 1,060,000	$ 1,600,000	$ 1,500,000	-	-
	Substation Regulator	$ -	$ 200,000	$ 200,000	$ 20,000	-
	Transformers	$ 172,000	$ -	$ -	-	-
	Reconducting	$ 350,000	$ 735,000	$ 350,000	$ 350,000	$ 350,000
	Poles / Pole Trailer	$ 65,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
	Computer Software & system upgrades	$ 1,050,000	$ 800,000	$ 900,000	$ 900,000	$ 900,000
	Street light and cable upgrades	$ 655,000	$ 905,000	$ 375,000	$ 125,000	$ 125,000
	Electric Total	**$ 3,804,000**	**$ 4,683,000**	**$ 3,708,000**	**$ 1,778,000**	**$ 1,758,000**
Fire	Fire Station Replacement	$ 1,651,979	$ 1,101,319	$ -	$ -	$ -
	Station Renovations	$ 132,000	$ -	$ -	$ -	$ -
	Fire Engine Replacement(1) & Truck		$ 725,252	$ 1,200,000	$ -	$ -
	Radio technology upgrade	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ -
	Fire Total	**$ 1,846,479**	**$ 1,889,071**	**$ 1,262,500**	**$ 62,500**	**$ -**
IT	Software upgrades	$ 788,643	$ 176,143		$ 1,173,264	
	Dell Server Hardware upgrade	$ 200,000				
	Network Upgrade	$ 195,647	$ 195,647			
	Door locking and conduit run	$ 20,000	$ 100,000			
	IT Total	**$ 1,204,290**	**$ 471,790**	**$ -**	**$ 1,173,264**	**$ -**
Parks	Equipment purchase	$ 51,500	$ -	$ -	$ -	$ -
	Vans (2)	$ 40,000	$ 40,000	$ -	$ -	$ -
	Connaly Nature Park	$ -	$ 170,000	$ 85,000	$ -	$ -
	John D Milner Sports Complex	$ 100,000	$ 50,000	$ -	$ -	$ -
	Upgrade of parks	$ 485,000	$ 480,000	$ 422,000	$ 350,000	$ -
	Parks Total	**$ 676,500**	**$ 740,000**	**$ 507,000**	**$ 350,000**	**$ -**
Police	Vehicles (4)	$ 99,279	$ 119,965	$ -	$ -	$ -
	Communiications	$ 408,916	$ -	$ -	$ -	$ -
	Police Radios	$ 62,500	$ 62,500	$ 62,500	$ 62,500	
	A/C replacement & E911 flooring	$ 118,409	$ -	$ -	$ -	$ -
	Police Total	**$ 689,104**	**$ 182,465**	**$ 62,500**	**$ 62,500**	**$ -**
Solid Waste	Truck Replacement (8)	$ 474,500	$ 1,175,500	$ -	$ -	$ -
	Automated Garbage containers (500)	$ 50,000	$ -	$ 25,000	$ 25,000	$ -
	Auto Carts for senior citizens	$ -	$ 238,000	$ -	$ -	$ -
	Solid Waste Total	**$ 524,500**	**$ 1,413,500**	**$ 25,000**	**$ 25,000**	**$ -**
Storm Water	STORMWATER Infrastructure Projects	$ 325,000	$ 300,000	$ 125,000	$ -	$ -
	Street sweepers truck purchase options	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ -
	Storm Water Total	**$ 445,000**	**$ 420,000**	**$ 245,000**	**$ 120,000**	**$ -**
Public Works	Mixers & Excators (4)	$ 184,000	$ 97,000	$ -	$ -	$ -
	Maintenance equip. / New Plotter (P&Z)	$ 185,000	$ 35,000	$ -	$ -	$ -
	Pavement Management Program	$ 1,113,673	$ 7,685,000	$ 4,385,000	$ 3,315,000	$ 65,000
	Building Improvements	$ 171,000	$ -	$ -	$ -	$ -
	Skid Steer Track Loader	$ -	$ 58,000	$ -	$ -	$ -
	New City Hall Building	$ 6,000,000	$ 4,000,000	$ -	$ -	$ -
	Fleet Maintenance Systems	$ 208,000	$ -	$ -	$ -	$ -
	Meter Vehicles (7) & Service trucks (6)	$ 68,160	$ 94,000	$ 30,000	$ 15,000	$ 15,000
	Demolish 50 worst homes	$ 125,000	$ -	$ -	$ -	$ -
	Fleet Shop Maintenance	$ 160,000	$ -	$ -	$ -	$ -
	Warehouse Expenditures	$ 25,000	$ -	$ -	$ -	$ -
	Public Works Total	**$ 8,239,833**	**$ 11,969,000**	**$ 4,415,000**	**$ 3,330,000**	**$ 80,000**

Water & Sewer	2 &4 Inch Water Main Replace-Phase 3		$ 250,000	$ -	$ -	$ -
	Water Valve Location & Excercising	$ 150,000	$ 150,000	$ -	$ -	$ -
	Water Distribution Loop System	$ -	$ -	$ 400,000	$ -	$ -
	Booster Pump Station	$ -	$ 400,000	$ 400,000	$ -	$ -
	Required Emergency water repairs	$ 338,880	$ 438,000	$ -	$ -	$ -
	AMI Meter Project	$ 500,000	$ -	$ -	$ -	$ -
	Sewer Upgrades	$ 715,000	$ 1,140,000	$ 1,100,000	$ 1,100,000	$ 1,100,000
	SCADA system	$ 185,000	$ 185,000			
	Equipment purchases	$ 302,500	$ 525,000	$ -	$ -	$ -
	Water & Sewer Total	**$ 2,191,380**	**$ 3,088,000**	**$ 1,900,000**	**$ 1,100,000**	**$ 1,100,000**
	Total	**$ 19,711,086**	**$ 24,856,826**	**$ 12,125,000**	**$ 8,001,264**	**$ 2,948,000**



Debt Service Summary

Debt service represents principal and interest payment on outstanding debt for all funds, (general, special revenue, and enterprise). The City of East Point's debt is divided into three categories: Lease Purchases, TAD Bonds, and Revenue bonds. The City of East Point has no long-term general obligation bond debt.

Under Article 9, section 5 paragraph 1 of the State of Georgia Constitution, the City's outstanding general obligation debt should not exceed 10% of the assessed value of the taxable property located within the city.

The City does not have any general obligation debt.

Revenue Bonds

2006 Building Authority Revenue Bonds

In June 2006, the City issued revenue bonds in the amount of $50,195,000 at an interest rate ranging from 4% - 5%. Annual principal installments range from $790,000 to $3,337,595 with principal maturing in 2035.

This bond was issued for improvements to the City's water, sanitary sewer and storm water systems. The bond finance infrastructural improvements to meet the City's economic development and growth.

2006 Bond			
Year	Principal	Interest	Total
2016	$ 1,310,000	$ 2,027,595	$ 3,337,595
2017	1,360,000	1,975,195	3,335,195
2018	1,415,000	1,920,796	3,335,796
2019	1,485,000	1,850,045	3,335,045
2020	1,560,000	1,775,795	3,335,795
2021-2025	8,975,000	7,710,208	16,685,208
2026-2030	11,360,000	5,324,687	16,684,687
2031-2035	14,500,000	2,185,688	16,685,688
2035	-	-	-
Total	$ 41,965,000	$ 24,770,009	$ 66,735,009

2007 Building Authority Revenue Refunding Bond

In 2007, the City issued refunding bonds in the amount of $27,595,000 at an interest rate ranging from 4% - 5%, to advance refund the $22,923,407 of outstanding purchase U.S. Government securities the Refund EPBA Revenue Bond Series 2000. Annual principal installments range from $360,000 to $3,160,000 with principal maturing in 2020.

2007 Bond			
Year	Principal	Interest	Total
2016	$ 3,000,000	$ 756,150	$ 3,756,150
2017	3,120,000	636,150	3,756,150
2018	3,275,000	480,150	3,755,150
2019	3,440,000	316,400	3,756,400
2020	3,720,000	144,400	3,864,400
	-	-	-
Total	$ 16,555,000	$ 2,333,250	$ 18,888,250

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 $61,675 to $94,117 with principal maturing in December 2025.

The bond was issued to purchase the Wachovia Building on East Point Street to relocate the Customer Care and Property Tax Departments.

BIDA			
Year	Principal	Interest	Total
2016	$ 69,350	$ 53,220	$ 122,571
2017	71,500	48,726	120,226
2018	73,718	44,235	117,953
2019	76,003	39,605	115,609
2020	78,360	34,921	113,281
2021-2025	429,791	97,248	527,039
2026	94,117	2,918	97,036
Total	$ 892,839	$ 320,874	$ 1,213,714

2015 Camp Creek Tad

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

2015 CAMP CREEK			
Year	Principal	Interest	Total
		410,669	1,610,669
2016	1,200,000		
2017	1,115,000	491,125	1,606,125
2018	1,160,000	446,525	1,606,525
2019	1,205,000	400,125	1,605,125
2020	1,265,000	339,875	1,604,875
2021	1,330,000	276,625	1,606,625
2022	1,400,000	210,125	1,610,125
2023	1,440,000	168,125	1,608,125
2024	1,480,000	123,485	1,603,485
2025	1,530,000	76,125	1,606,125
2026	800,000	13,200	813,200
Total	13,925,000	2,956,004	16,881,004

The City has the following lease amounts outstanding as of the start of fiscal 2017.

General Fund	Starting Date		Lease Amount		Payment	
Fire Pumper Apparatus	Mar-14		$	816,600	$	238,532
Total General Fund			$	816,600	$	238,532
Enterprise Fund						
Sanitation Trucks	Nov-10		$	138,000	$	68,611
Sanitation Trucks	Nov-10		$	215,746	$	48,028
Sanitation Trucks	Nov-10		$	381,861	$	68,156
Street Sweepers	Nov-10		$	330,430	$	68,611
Traper	Jul-11		$	155,500	$	31,128
Street Force Auto	Jul-11		$	234,543	$	46,900
Rear Loader	Jul-11		$	190,538	$	38,119
Bush Loader	Jul-11		$	198,807	$	39,769
Total Enterprise Fund			**$**	**1,845,425**	**$**	**409,322**

The employees of the City of East Point are the engine that drives the City. A team approach is encouraged to build one common interest- the provision of quality services to all customers. East Point strives to keep its compensation levels competitive. In addition to a base pay, employees are also afforded health care insurance, and the opportunity to participate in the company retirement plan. These cost are part of what is included in the in the Personnel Services budget

Health Benefit

The City's goal is to develop a comprehensive approach to healthcare management. Healthcare cost has increased an average of 20 – 30 percent over the past year. Therefore, in an effort to manage cost, the city has partnered with vendors that can provide services with local network providers, improve health care practices, disease management solutions and offer cost containing measures for a diverse population. In addition, the City for FY 2017 has proposed 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.

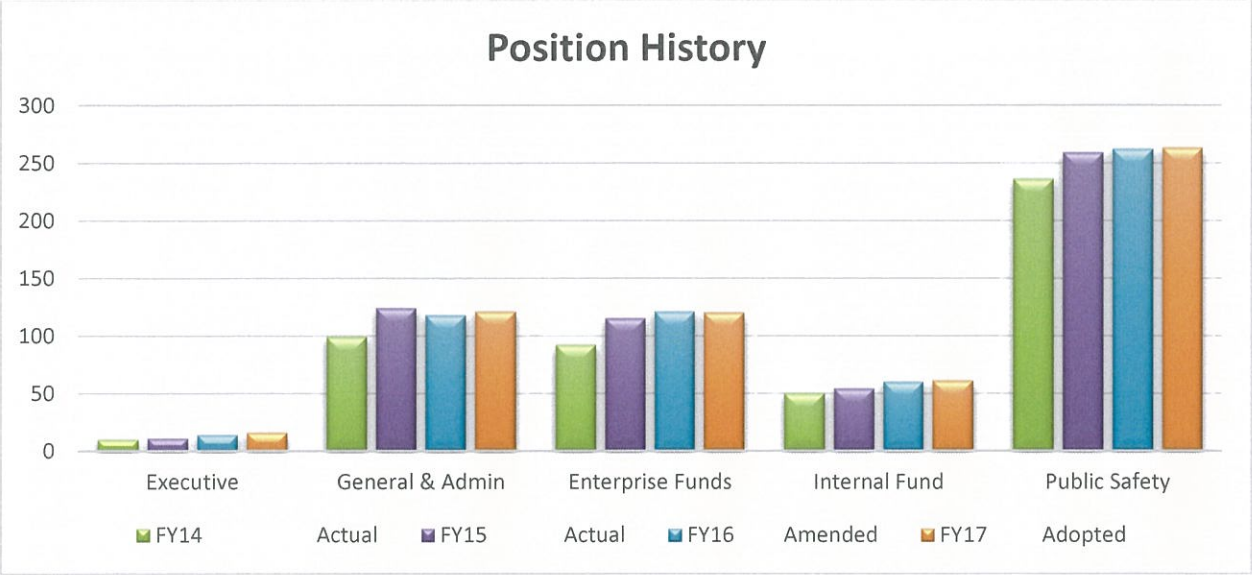
Positions and Benefits

Department/Fund	Totals	FY15 Actual	FY16 Amended	FY17 Adopted
Building and Grounds (1)	Full-time Positions	12	13	17
	Part-time Positions	5	4	0
City Clerk	Full-time Positions	4	4	4
City Manager	Full-time Positions	3	4	5
Communications	Full-time Positions	1	1	1
Customer Care (2)	Full-time Positions	41	44	44
	Part-time Positions	3	0	0
E-911	Full-time Positions	15	16	16
Economic Development (	Full-time Positions	4	4	4
Electric (4)	Full-time Positions	33	35	35
Finance	Full-time Positions	10	10	11
Fire	Full-time Positions	73	73	74
Fleet (5)	Full-time Positions	7	9	10
Human Resources (6)	Full-time Positions	3	5	6
Information Resources (7	Full-time Positions	3	6	6
Legal	Full-time Positions	4	4	4
Mayor & City Council	Full-time Positions	9	9	10
	Part-time Positions	2	2	1
Municipal Court	Full-time Positions	10	10	10
	Part-time Positions	3	3	3
Parks & Recreation (7)	Full-time Positions	13	14	15
	Part-time Positions	7	5	5
Planning & Zoning (8)	Full-time Positions	11	12	12
Police	Full-time Positions	154	156	156
	Part-time Positions	17	17	17

Positions and Benefits

		FY15 Actual	FY16 Amended	FY17 Adopted	Inc from FY2016
Executive		11	14	16	2
General & Admin		124	118	121	3
Enterprise Funds		115	121	120	-1
Internal Fund		54	60	61	1
Public Safety		259	262	263	1
Total Positions		563	575	581	6
Summary of Changes:					
Executive	**1 Office Manager, 1 Intern**				
G&A	**Addition for 1 Internal Auditor, 1 Risk Manager and 1 Office Manager & Park Attendant**				
Enterprise Funds	**1 Project Manager, 4 PT laborers**				
Internal Funds	**1 Fleet mechanic**				
Public Safety	**1 EMS training officer**				

The following graph displays the history of full-time and part-time employment positions over the last 4 fiscal years.


Position History
300
250
200
150
100
50
0
Executive
General & Admin
Enterprise Funds
Internal Fund
Public Safety
FY14
Actual
FY15
Actual
FY16
Amended
FY17
Adopted

City Attorney

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 (non-litigation) work in-house in an effort to reduce the cost paid for outside counsel.
2. Continue to provide preventive counseling and work with risk management to further reduce legal liability.
3. To work with the third party administrator claims process and continued reduction of the number of claims.
4. To continue to provide reporting on trends impacting the City from a legal standpoint.
5. Early mediation and resolution of lawsuits for which liability is clear.
6. Increased diversity of outside counsel.

FY 17 PROJECTED ISSUES

- Resolution of storm water flood and sewer backup cases.
- Direct handling of claims along with third party administrator.
- Continued support to the Civil Service Board, Ethics Board, Finance Committee, Budget Committee and other Council approved Task Forces.
- Providing legal support for special projects such as the proposed New City Government Center, Corridor's TAD, Commons Development, and Legislative initiatives.
- Litigation Prevention Training for Council and Senior Staff members.
- Drafting and updating Code of Ordinances.
- Monitor and advise City Manager and Council on legal developments pertaining to development issues as well as actions of the Georgia Legislature – including potential incorporation of a new City of South Fulton and Transportation Funding.
- Assist Human Resources and staff in compliance with new Federal Labor Regulations related to employee classification and overtime.

PERFORMANCE MEASURES

1. Respond to all claims within 45 days (averages 72 claims a year)

2. With the exception of litigation matters which insurance companies require to be handled by outside counsel, matters requiring an expertise that does not exist in

the department and matters which cannot be handled by in-house counsel due to conflicts-of-interest as defined by the Georgia Bar Rules of Professional Conduct, reduce the usage of outside counsel and the attendant legal fees;

3. Review all contracts which are fully documented within 72 hours;

4. Review Open Records Requests responses, subpoenas and other legal requests for documents within the timeframes required by law;

5. Prepare ordinances and resolutions requested by Council Members within 20 days;

6. When notified, review ordinances and resolutions prepared by other departments within 20 days;

7. Attend the regularly scheduled monthly meetings of Council, Council committees, Planning and Zoning Commission (including the work session and Agenda meetings).

8. Attend court ordered mediations, hearings, some depositions as the Client Representative;

9. Provide legal opinions (written and oral) at Council request regarding procedural issues, internal disputes and other legal questions, unless prohibited by the Georgia Bar Rules of Professional Conduct.

10. Provide legal coverage for personnel and grievance hearings and assists in preparing written decision and schedules hearings as well as provide legal coverage for the Citizens Review Board hearings for appeals, Alcohol Appeals Board and Ethics Board.

BUDGET SUMMARY				
Category Description	FY14 Actual	FY15 Actual	FY16 Budgeted	FY17 Adopted
Expenditure Category				
Personal Services	$ 413,451	$ 316,945	$ 399,945	$ 454,759
Operating	$ 983,847	$ 568,644	$ 559,650	$ 701,050
Capital	$ -		$ 150,000	$ 157,000
TOTAL	$ 1,397,298	$ 885,589	$ 1,109,595	$ 1,312,809

DEPARTMENT OVERVIEW

The Clerk's Office serves as the custodian of city records and the official secretary to City Council. The office is headed by the City Clerk and overseer of office operations. Collectively, the City Clerk Staff performs several services including but not limited to: records and transcribes minutes of City Council meetings, records and transcribes minutes of City Committee Meetings, update and maintain the Municipal Code Book, provide notarization services, ensure advance notice of all public meetings, offer public access to City Council agendas as well as legislation proposed and adopted by City Council. The Clerk's Office also acts as the filing department for general liability claims and the qualifying office for Municipal Elections.

MISSION & VISION

The City Clerk's Office strives to provide centralized staff support to City Council. The Clerk's Office not only provides professional service to elected officials, but staff and most importantly, the citizens of East Point. Our office protects and preserves the integrity of official records and distributes information concerning policy and legislative issues of the East Point City Council. The City Clerk's Office envisions offering exceptional service to City Council and the residents of the City of East Point while promoting government transparency.

Performance Measures				
Measurement Description	**FY14 Actual**	**FY15 Actual**	**FY16 Actual**	**FY17 Target**
Workload Measures				
Open Records	607	675	478	650
Reports of Claims	62	83	48	65
Closed Claims	26	32	6	35
Notaries	346	493	272	350
Council Meetings	24	24	4	24
Work Sessions	24	11	2	12
Special Council Workshops	2	1	0	0
Special Called Work Session	0	1	0	0
Special Called Meetings	21	12	0	0
Ethics Board Meetings	6	0	0	4
Ethics Pre-Hearings / Hearings	3	1	0	0
Finance Meetings/Workshops	6	4	0	0
Budget Committee Meetings/Workshops	12	0	0	0
Finance/Budget Committee Meetings	0	2	0	12
Building Authority Meetings	2	0	0	4

NOTE: FY16 Figures are for the period of July 2015– January 31, 2016

GOALS AND OBJECTIVES 2017

1. To deliver Open Records Requests in a timely manner in accordance with Georgia Open Records laws;
2. To provide timely and advance notification of public meetings;
3. To foster government transparency through the availability of public records
4. To improve the distribution of policies and legislative information to City staff and the public
5. To amend the current records retention management plan and work with each department for the best way to classify, store, and secure permanent documents
6. To provide the highest level of customer service to the Mayor, Council, City Administration & the residents of East Point
7. To provide professional development training for administrative staff to enhance job performance and customer service

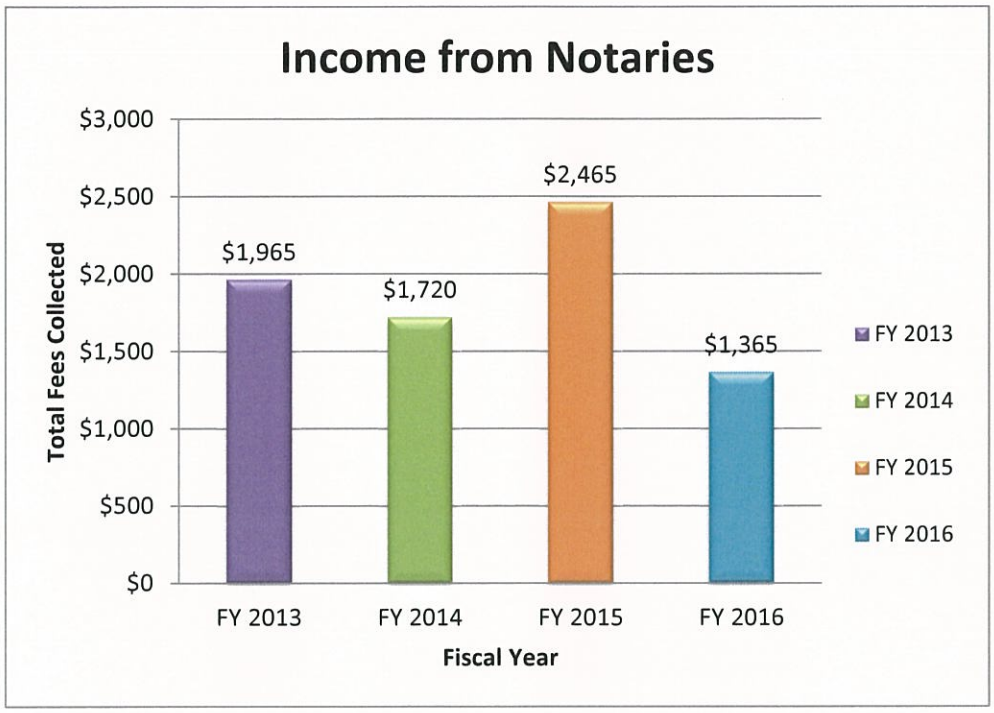
FY 17 CHALLENGES

The lack of storage space for our historical legislative records and other city records continues to be a significant issue facing the department. The warehouse facility lacks security, climate control, and is not fully protected from environmental hazards. It also lacks proper shelving and equipment. Due to the uncertainties of the warehouse, we are continuing to scan documents into the computer to safeguard against sudden information loss. This will significantly reduce the wear and tear of original documents.

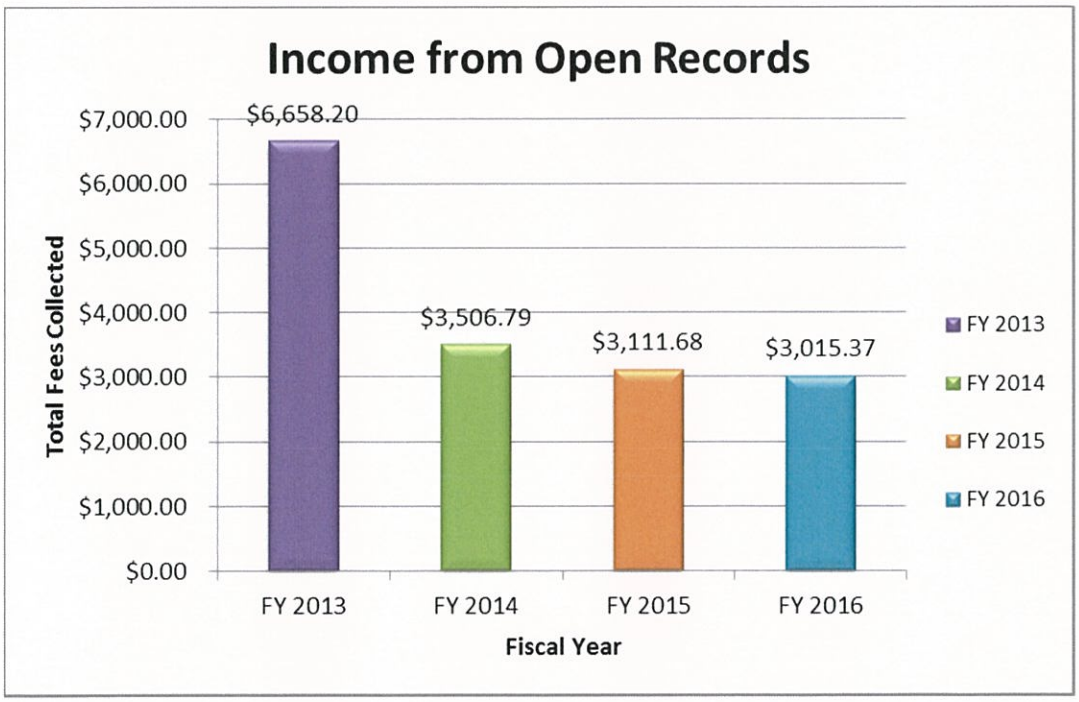
Furthermore, it is critical to incorporate an effective comprehensive records management plan into the operations of the department. Currently, we are out of compliance with records retention and management. By implementing an effective records management plan, we will be able to reduce operating costs, improve efficiency and enhance productivity.

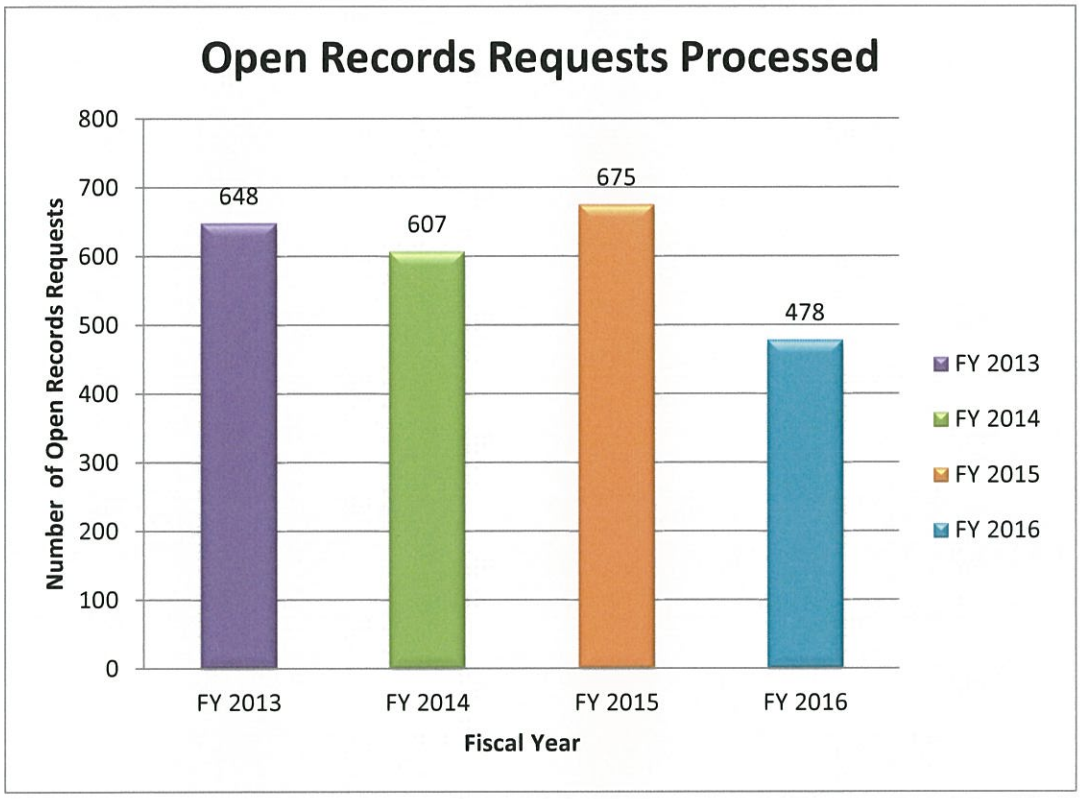
Over the past few years, our department has incorporated the availability of electronic agenda packets via the City's website for Council's and residents review. However, there are several members of Council who have a preference for hard copy agenda packets. Thus, it is critical for the City Clerk's Office to secure adequate printing equipment to adhere to the desires of Council without disrupting the operations of other departments. With the necessary printing equipment, the City Clerk's Office will be able to continue meeting the desires of those with a preference of hard copy agenda packets without overusing the existing copier which is shared by several departments.

NOTE: FY16 figures are for the period of July 2015 – January 31, 2016



NOTE: FY16 figures are for the period of July 2015 – January 31, 2016





BUDGET SUMMARY				
Category Description	FY14 Actual	FY15 Actual	FY16 Budgeted	FY17 Adopted
Expenditure Category				
Personal Services	$ 245,103	$ 216,624	$ 231,894	$ 229,827
Operating	$ 75,113	$ 56,522	$ 277,630	$ 128,321
Capital		$ -	$ -	$ -
TOTAL	$ 320,216	$ 273,146	$ 509,524	$ 358,148

City Manager Office

MISSION & GOALS

To manage City of East Point operations in accordance with Federal Law, State Law, County Law and Local Charter, Ordinances and Policies adopted by the East Point City Council.

GOALS

1. Advise the Mayor and City Council regarding the management of the City and provide recommendations on policy issues;
2. Oversee the daily operations of all City Departments, except City Attorney, City Clerk and Municipal Court, by:

    - Providing effective oversight of City functions to ensure timely and efficient Service Delivery to citizens and customers;
    - Working with all departments to ensure effective management of department budgets;
    - Meeting with Council, Finance and Budget Committees to effectively communicate financial concerns and provide updates on budget performance;
    - Seeing that all laws, provisions of the Charter and acts of the City Council are faithfully executed;
    - Preparing and submitting the annual operating budget and capital budget to the City Council;
    - Encouraging and providing staff support for regional and intergovernmental cooperation;
    - Promoting partnerships among City Council, staff and citizens in developing public policy and building a sense of community;
    - Effectively managing public information and communication;
    - Recruiting and retaining the best possible employees that have a commitment to high performance; and
    - 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 re development and enhancement of city's resources to improve the livelihood of its residents;
2. Recruit trained and qualified individuals to fill all existing vacancies to improve the city's technical and administrative capacity;

3. Establish collaborative relationships with neighboring cities to strategically address common issues to include:
    - Image Rebranding;
    - Economic Development;
    - Identification of new revenue streams through sale of utilities excess (water/power); and
    - Managing cost through improved controls, to improve the city's fund balance

4. Implement Process Improvement throughout the organization which will provide optimal service delivery for all stakeholders;

5. Implement performance Metrics with the use of technology. The objective is to monitor and report on the City Strategic Plans and to ensure departmental plans and employee actions are aligned to organizational goals & strategie;

6. Implement Small Business Incentives;

7. Implement AMI Project; and

8. Start Pre-Designed Phase of City Hall Project

FY 17 ISSUES

- Construction of a new administrative building;
- Development and implementation of a vacant property and blight housing plan;
- Pay and compensation study; and
- GMA Alcohol Investigation

Performance Measures				
	FY14	FY 15	FY16	FY17
Measurement Description	Actual	Actual	Actual	Target
Workload Measures				
Implementation of CIP Projects		10%	25%	50%
Vacant Property & Blight Housing reductions	0	0	1	25
Completion of Capital Projects	0	0	1	3
Employee Functions	0	0	2	4
Fostering of bilateral agreements with neighboring cities	0	0	1	2

BUDGET SUMMARY				
Category Description	FY14 Actual	FY15 Actual	FY16 Budgeted	FY17 Adopted
Expenditure Category				
Personal Services	$ 217,717	$ 188,874	$ 339,459	$ 582,181
Operating	$ 4,554	$ 20,278	$ 83,953	$ 78,983
Capital		$ 891		
TOTAL	$ 222,271	$ 210,043	$ 423,412	$ 661,164

Planning & Community Development

Mission Statement:

The Department of Planning & Community Development facilitates and supports all development processes and activities in the City of East Point by the provision of service to aid in the planned development of the city. The department strives to complete citizen's request within the designated frames while maintaining a customer-friendly environment.

Planning Division

Vision: The Planning Division seeks to be a progressive division of the Department of Planning & Community Development. This division balanced policies and regulations to create sustainable development and communities within the City of East Point for current and future citizens.

Mission: The purpose of the Planning Division is to recommend policies that support existing communities while promoting future development and growth via the Comprehensive Plan and Future Development Map which serve as guides for the decision making body of the City of East Point.

Permits Division

Vision: The Permits Division seeks to be an innovative division of the Department of Planning & Community Development which effectively and efficiently coordinates all permitting and plan review processes regarding renovations, tenant build-out and new construction development activities in the City of East Point.

Mission: The purpose of the Permits Division is to ensure plan review coordination occurs between the City's service delivery departments and issue permits in a timely and efficient manner.

Inspections Division

Vision: The Inspections Division seeks to be an efficient division of the Department of Planning & Community Development which provides customer-friendly building inspections and remains abreast of current industry standards and modern technologies.

Mission: The purpose of the Inspections Division is to safeguard the public health, safety and general welfare of the built environment in the City of East Point.

Business License Division

Vision: The Business License Division is a critical division of the Department of Planning & Community Development for the growth and retention of businesses in the city.

Mission: The purpose of the Business License Division is to assess and track all existing and new businesses operating in the City of East Point via licensing and regulatory fees.

Department Goals:

To establish on-line permitting and inspection services; to identify digital format system for scanning approved plans stored in the department's office and city's warehouse; continued commitment to efficient customer service; to inform the community (at-large) of planning tools, techniques and processes; to maintain website as a user-friendly and efficient information tool; to continue cross-training of personnel; to continue existing departmental activities that boost employee morale; to enhance department's reference library to remain abreast of current topics; to support continuing education and training for staff; to support continuing education and training for Planning & Zoning Commissioners.

OBJECTIVES

1. Applicants will be able to submit and pay for trade permits and inspections on-line (electronically);
2. Paper copies of approved plans will be scanned to ensure the City's official records for building construction are secure and accessible;
3. Provide correct requested information to customers in a timely manner;
4. Continuously update website, forms and applications available in office;
5. Operations continue in the absence of personnel;
6. Present new and innovative tools that can be implemented in East Point

FY 17 ISSUES

- Need for new department vehicles
- Need for an f HP Plotter & Scanner system
- Shortage of staff in two areas
- Technology upgrades for staff and Planning & Zoning Commissioners
- Transition from manual to On-line Permitting & Plan Review
- Digital storage for approved, permitted plans
- Implementing *Multi-Family Residential Inspection Ordinance*
- *Clean City Initiative -Distressed Properties Abatement Program (50 Worst)*

BUDGET SUMMARY				
Category Description	FY14 Actual	FY15 Actual	FY16 Budgeted	FY17 Adopted
Expenditure Category				
Personal Services	$ 909,878	$ 808,547	$ 938,687	$ 917,021
Operating	$ 76,900	$ 56,974	$ 73,985	$ 243,250
Capital		$ 4,299	$ 34,650	$ 1,000
TOTAL	$ 986,778	$ 869,820	$ 1,047,322	$ 1,161,271

Contracts & Procurement

MISSION & GOALS

Contracts and Procurement is devoted to serving our customers in the most efficient and professional manner possible by procuring the highest quality of goods and services at the lowest price available all within the City's procurement guidelines.

OBJECTIVES

1. Improve Compliance and Accountability;
2. Increase Cost Avoidance and Cost Savings;
3. Reduce warehouse maximum stock levels;
4. Increase City Revenue through Auction Sales;
5. Improve Procurement Efficiencies; and
6. Provide Excellent Customer Service

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FY 17 ISSUES

- Continue the training and development of Staff to improve production and efficiencies in the department. Also, to keep staff abreast of procurement industry standards;
- Update of the Purchasing Policy to reduce the time line from requisition to delivery of goods and services;
- Continue to investigate and utilize selected competitively solicited purchasing contracts that maintain a high level of service and quality while reducing overall costs to the City; and
- Continue to work with City management and staff to centralize the City's purchasing process to achieve efficiencies, proficiencies and cost reductions in order to address the City's financial needs.

Performance Measures				
Measurement Description	**FY14**	**FY 15**	**FY16**	**FY17**
	Actual	**Actual**	**Projected**	**Target**
Demand Measures				
Decrease number of formal protest	0	0	0	0
Increase the number of annual blanket contracts	110	50	50	50
Contracts & Procurement – Total Number of Purchase Orders Processed Per Month	250	250	380	380
Contracts & Procurement – Total Number of Field Purchase Orders Issued Per Month	167	125	40	40
Contracts & Procurement – Total Number of Solicitations Prepared But Not Awarded or Cancelled Prior to Award	*13 out of 44 bids total	*10 out of 31 bids total	15	15
Contracts & Procurement – Total Number of RFP's, RFQ's, ITB's Completed Per Month	*3.7 bids on average	*3.0 bids on average	Between 5 and 6 bids on average	Between 5 and 6 bids on average

Contracts & Procurement

BUDGET SUMMARY				
Category Description	**FY14**	**FY15**	**FY16**	**FY17**
	Actual	**Actual**	**Budgeted**	**Adopted**
Expenditure Category				
Personal Services	**$ 240,765**	**$ 315,506**	**$ 382,099**	**$ 411,588**
Operating	**$ 12,480**	**$ 23,333**	**$ 34,295**	**$ 40,780**
Capital			**$ -**	**$ -**
TOTAL	**$ 253,245**	**$ 338,839**	**$ 416,394**	**$ 452,368**

Customer Care

MISSION
To provide excellent customer service to our internal and external customers while following sound fiscal, operational and procedural guidelines.

DEPARTMENT GOALS
Our departmental goals are outlined in our five standards for Public Service Delivery. The goals are to develop effective business management practices; focus on employee and customer safety; implement excellence in employee development; provide exceptional customer service; protect the City of East Point revenues; achieve the organizational alignment and visibility needs to drive performance excellence, and to promote customer goodwill and satisfaction.

OBJECTIVES

1. Serve as advocates for the City of East Point's utilities customers;
2. Continue to provide ongoing and continual training for our employees;
3. Enhance ways to communicate and strengthen the relationship between our utility customers and the departments;
4. Enhance communication between department divisions and internal stakeholders;
5. Continuously audit utility accounts to ensure proper billing practices; and
6. Implement a new system to determine a utility deposit for our customers

FY 17 ISSUES

- Overtime and Compensatory Time:

  The Customer Service Department opens at 7:30 a.m. in preparation for the entry of customers who later arrive at 8:00 a.m., and Customer Resources Specialists work after 5:00 p.m. to balance accounts at the end of the day. As a result, Customer Resources Specialists accumulate overtime and compensatory time. The Customer Care Department will aim to develop work flow plans to reduce overtime.

- Drive Thru Payment Units Outside and Inside:

  Currently only one Drive thru lane is functional. As the number of customers utilizing the Drive Thru continues to grow, it is essential to have the capability to utilize additional lanes. It will allow us to assist a larger number of customers in a more efficient manner. In addition, it is important to have a backup in case the only functional lane was to fail or need maintenance.

- Security:

  We are proposing a security enhancement to the Customer Care building in the method of bulletproof glass at the front counters and more security cameras.

Performance Measures	FY15	FY16	FY17
Measurement Descriptions	**Actual**	**Budget**	**Target**
Meter Maintenance	3063	3063	4,000
Read all meters every billing cycle	90%	100%	100%
Reduce # of Meter- Rereads	948	948	900
Restore Cut Off Service within 24 hours of payment	92%	100$	100%
Reduce # of Zero Consumption E822	636	636	500

BUDGET SUMMARY				
Category Description	**FY14 Actual**	**FY15 Actual**	**FY16 Budgeted**	**FY17 Adopted**
Expenditure Category				
Personal Services	**$ 2,208,933**	**$ 2,214,995**	**$ 2,945,814**	**$ 2,425,525**
Operating	**$ (2,482,655)**	**$ (2,240,991)**	**$ (2,945,814)**	**$ (2,545,752)**
Capital	**$ 94,584**	**$ 25,996**		
Debt Service			**$ -**	**$ 120,227**
TOTAL	**$ (179,138)**	**$ -**	**$ -**	**$ -**

Economic Development

MISSION & GOALS

The Department of Economic Development (DED) aggressively markets the City of East Point. DED partners to create quality jobs, business investments and expand the tax base by supporting quality growth. DED achieves these objectives by recruiting new industry, promoting private investment, retaining existing companies and growing the commercial tax base.

OBJECTIVES

1. Implement strategic economic development plan;
2. Target sustainable growth industries;
3. Develop branding and marketing materials;
4. Recruit new and retain existing businesses;
5. Build and cultivate relationships with economic and community partners;
6. Build, maintain, and strengthen relationships with existing partners;
7. Maintain quality customer service;
8. Aggressively market East Point TAD's, Opportunity Zones and Enterprise Zones, TOD and LCI for new investment;
9. Improve communications with businesses and residents; and
10. Implement, monitor and refine existing plans and studies

FY 17 ISSUES

- Expand the business sector;
- Target downtown development and retail sector;
- Improve East Point's business environment;
- Enhance East Point's quality of life;
- Expand the use of tax allocation districts (TAD);
- Acquire main street designation; and
- Expand the use of the Business & Industrial Development Authority (BIDA) to provide financing of projects

Performance Measures				
Measurement Description	**FY14**	**FY15**	**FY16**	**FY17**
	Actual	Actual	Actual	Target
Workload Measures				
Businesses/individuals assisted	257	300	425	500
Events/projects initiated	31	25	38	40
Leads developed/worked on	35	31	56	70
Measurement Description	**FY14**	**FY15**	**FY16**	**FY17**
	Actual	Actual	Actual	Target
Business/ community meetings held	12	15	35	40
Newsletters/materials/marketing materials created	34	22	32	35
Business/community surveys administered	74	500	80	80
Business site visits/interviews	20	90	120	130
Efficiency Measures				
Business visit per employee	N/A	N/A	60	75
Effectiveness Measures				
Number of new businesses	1540	1600	N/A	1675
Number of new jobs	N/A	N/A	N/A	300

BUDGET SUMMARY				
Category Description	FY14 Actual	FY15 Actual	FY16 Budgeted	FY17 Adopted
Expenditure Category				
Personal Services	$ 148,372	$ 288,688	$ 413,493	$ 368,418
Operating	$ 149,400	$ 63,465	$ 127,196	$ 163,270
Capital	$ -		$ 5,845	
TOTAL	$ 297,772	$ 352,153	$ 546,534	$ 531,688

Finance

MISSION

The Finance Department's mission is to protect the assets of the City of East Point through the establishment of good internal controls, and adherence to City policies and Generally Accepted Accounting Principles. The Department will assist the Citizens of the City of East Point in a professional, efficient, and cost-effective manner.

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, Contracts and Procurement, Asset Management, Budget Management, Grants Management, Property Tax, and Customer Services.

The Finance Department is also responsible for advising the City Manager on financial matters; examining all casualty and liability claims against the City; and providing accurate, relevant financial and operational information to Council and Division Directors on a timely basis.

FY 17 GOALS & OBJECTIVES

1. To ensure policies and procedures are consistent with the ordinance, charter and state law, which will be accomplished by upgrading the Financial Management System; completing the Comprehensive Annual Financial Report within established deadlines; to secure funding for the new administrative complex at favorable rates to the city; maintain a 2-month General Fund Reserve to address unbudgeted uncertainties; and to maintain a minimum 30-day fund balance for the Electric and Water & Sewer funds.

2. To maintain and revise the City's Five-Year Capital Plan, which will be accomplished by coordinating with City departments by December of each year to verify that the Capital Plan is updated and consistent with City and departmental long-term goals; to update the Capital Plan by March each year with annual audited numbers to provide a current base-year cost for future projects and financial projections.

3. To update finance department policies and procedures by implementing Finance Department Desk Top Procedures.

4. To receive the Certificate of Achievement for Excellence in Financial Reporting and meet all financial and budgetary deadlines, which will be accomplished by working with external auditors to submit the Comprehensive Annual Financial Report within four months of the end of the fiscal year to GFOA, the State Department of Audits, and any granting agencies; 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; and submit the Budget Book within ninety days of budget adoption to GFOA.

5. To develop and maintain a Monthly Cash Flow Report for Pooled Cash Account, which will be accomplished by receiving and recording revenue and expenditure data from key departments, including but not limited to Accounts Payable, Chief and Senior Accountant, Collections Manager, Customer Care, and Tax Division; to record Utility Enterprise Fund daily cash receipts as follows: Electric Fund, Water & Sewer Fund, Solid Waste Fund, and Storm Water Fund. In conjunction with the Customer Care Department, Information Technology Division, and SunGard Company, the Finance Department will develop a program that will allow Customer Care Cashiers to record customer payments into appropriate and correct Enterprise Fund accounts as highlighted above. This will be accomplished by recording Local Option Sales Tax (LOST) information when received; recording daily cashier deposits by key major category as determined by Finance Director; recording cash disbursements by Key Major Category as Determined by Finance Director; recording payroll and other key obligations as received and directed by Finance Director; and to work with department directors to address the need for education regarding the established purchasing processes of the City. We will also emphasize the need for the Contracts and Procurement Division staff to be involved in all purchases with an expenditure that exceeds those established as "small purchases" guidelines.

EFFECTIVENESS MEASUREMENT				
Description	**FY 2014 Actual**	**FY 2015 Actual**	**FY 2016 Actual**	**FY2017 Targeted**
Pooled Cash Bank Reconciliation – Months Reconciled within 20 Days after End of Period (Month)	0	0	11	12
Perform monthly general ledger closing by the 20th of each month	0		10	12
Produce monthly financial reports to council and Division Directors by the third Thursday of each month.	0	0	9	12
Capital Lease Reconciliation – Months Reconciled within 12 Days after End of Period (Month)	19	14	110	12
Grants Reconciliation – Months Reconciled within 12 Days after End of Period (Month)	0	0	12	12
Payroll Processing – Average Number of Payroll Errors Every Pay Period	5	5	4	4
Accounts Payable Transactions – Average Number of Accounts Payable Errors per Month	10	8	5	4

BUDGET SUMMARY				
Category Description	**FY14 Actual**	**FY15 Actual**	**FY16 Budgeted**	**FY17 Adopted**
Expenditure Category				
Personal Services	$ 985,452	$ 850,102	$ 1,042,374	$ 1,036,584
Operating	$ 99,906	$ 80,487	$ 110,190	$ 110,768
Capital	$ -			
TOTAL	$ 1,085,358	$ 930,589	$ 1,152,564	$ 1,147,352

INTRODUCTION

The City of East Point Fire Department (EPFD), established in 1908, has evolved into a multifaceted proactive organization committed to delivering the highest quality of comprehensive safety services. With an average response time of six minutes, the EPFD has been dynamic and innovative in creating new programs to provide quality service delivery to the community in an efficient cost-effective manner. The department operates under the leadership of Fire Chief William H. Ware. Total Staff consists of 74 sworn firefighters, one full time and one part time civilian.

Vision

Creating and supporting an environment that prevents loss of life and property.

Mission

To prevent disastrous incidents from occurring and to minimize damage to life, property and the environment.

The EPFD is comprised of Three Major Divisions: Administration, Technical Services and Operations.

Administration Division

Fire Administration is responsible for budget development, payroll, accounts payable, purchasing and procurement, recruitment, developing and implementing policies and procedures, research and development, grant writing, interdepartmental relations, statistical analysis, developing job criteria and performance evaluations, public education and prevention programs. Establishes the departments' strategic plan, goals and objectives, creates, directs, and implements programs to meet those goals. Develops policies and procedures, research and develop grants, oversee interdepartmental relations, provide statistical analysis, budget development, develop job criteria and performance measurements and filters information to the media.

Operations Division

The Operations Sections delivers Fire Suppression, Basic Life Support and Advance Life Support Emergency Medical Services (EMS). The Operations Division consists of Four Fire stations; Fire Station # 1 located on East Point Street is utilized as a Training Facility and Storage for Supplies and Vehicles. Three Fire Stations are located throughout the city, consolidated in to one Battalion to provide Fire Protection to the Citizens. The three fire stations are equipped with three engines, one ladder truck, two advanced/basic life support rescue units, and a battalion command vehicle with 64 employees allocated. Employees assigned to this division are distributed on three shifts A, B, & C, working twenty-four 24 hours on duty and 48 hours off duty.

Emergency Medical Services Section

The Fire Department utilizes three Basic Life Support (BLS) Engines and two Rescue Units to provide Emergency Medical Services. EMS Services consist of eighty-seven percent (87%) of all emergency calls. The basic Life Support Engines and Rescues responded to 7,063 calls for emergency services this year. The EMS Section operates under the direction of a Medical Director who provides various classes on a number of medical topics necessary for all Emergency Medical Technicians and paramedics to maintain certification.

Training Section

The Training Section is responsible for Emergency Medical Services (EMS) and Fire Rescue Training. 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 car. This section is also responsible for teaching safety to all firefighters performing job duties in emergency situation. The training Section coordinates and networks with other agencies to get the latest and most experienced instructors to assist in education department personnel; thus further ensuring that firefighters comply with all state and national standards.

Fire Prevention/Code Enforcement Division

This Section oversees the Fire Prevention and Fire Investigation programs. Fire Prevention is responsible for, annual business inspections, determining the cause and circumstances of fires and explosions, reviewing building, sites, detection, and suppression plans to ensure code compliance, reviewing fire lanes plans, and issuing certificates of occupancy to new businesses. Additionally, this section is responsible for enforcing the fire codes of the City of East Point and the State of Georgia

Internal Affairs Section

The Fire Marshal 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

The goal of the Fire Department is to maintain and refine emergency operations to ensure the highest level of emergency services are being delivered. This will be accomplished by conducting annual inspections of all businesses and industries in East Point; by enhancing public education, life safety and risk reduction through community

programs; by providing leadership and/or refresher courses for fire fighters. The State of Georgia mandates and pre-requisites classes to develop and enhance the careers for fire personnel; by ensuring 00% of City employee's information is updated in the Emergency Communication Network; by providing monthly updates to all Fire Personnel; and by delivering superior customer service to all customers

FY16-17 Department Performance Measures

Performance Measures				
Measurement Description	**FY 14**	**FY15**	**FY16**	**FY17**
	Actual	Actual	Actual	Projected
Demand Measures				
Respond to Emergency dispatched calls which require EMS, Fire and all hazardous related incidents within 6 minutes 90% of the time	8083	8283	8345	8500
Workload Measures				
Perform 2004 Inspections and Pre-Fire Plans, as recommended by ISO	2016	2089	2100	2004
Educate 80% of East Point residents through 18 Community Service Programs	12000	12500	13000	28,410
Efficiency Measures				
Provide a minimum of 240Total Training hours for all personnel	65	70	83	240
Provide Annual Training for all Department Heads and Supervisory employees on COOP/GOG; Code Red and the East Point Emergency Plan				100%
Administration to conduct monthly meetings 90% of the time with all personnel for updates to Departmental and Citywide issues.				100%
Effectiveness Measures				
Reduce the number of Structure Fires by 20% by conducting Fire Safety and Education programs to the public	35	30	25	20

Respond to all community/customer service requests within 24 hours	100%	100%	100%	100%
Provide free home inspections, smoke and carbon monoxide detectors, car seats, within 3 days of request 100% of the time	100%	100%	100%	100%

BUDGET SUMMARY				
Category Description	FY14 Actual	FY15 Actual	FY16 Budgeted	FY17 Adopted
Expenditure Category				
Personal Services	$ 5,974,108	$ 5,153,595	$ 5,899,905	$ 6,062,423
Operating	$ 488,800	$ 615,951	$ 597,632	$ 522,983
Capital			$ -	$ -
Debt Service	$ 297,255	$ 304,212	$ 297,251	$ 158,081
TOTAL	$ 6,760,163	$ 6,073,758	$ 6,794,788	$ 6,743,487

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, thereby allowing employees to focus their efforts on providing East Point citizens with services that enhance their quality of life.

GOAL

The Goal of the Human Resources Department is to create a service-oriented environment focusing on City government's most valuable asset, our team members. We strive to align the department's efforts with the strategic initiatives of the City Council, by being team oriented, future-focused, innovative in developing programs, and supportive of and responsive to City employees. The department's services include supporting 15 departments with a workforce of approximately 550 employees; processing employee requests for services in a variety of areas including benefits; pension, and employee relations (i.e. grievances and appeals).; recruiting for vacancies at all levels; reviewing, writing and maintaining personnel policies and procedures; maintaining the City's classification and pay plan including writing job descriptions and conducting salary surveys as needed; ensuring compliance with a broad spectrum of local, state and federal policies, procedures and regulations to include Americans with Disabilities Act (ADA), Fair Labor Standards Act (FLSA), Family and Medical Leave Act (FMLA), Affordable Healthcare Act (ACA), provisions of Title VII of the Civil Rights Act of 1964, as well as those regulations governing employee workplace safety; and providing orientation to every new employee beginning their careers with the City.

OBJECTIVES

Recruitment, Selection and Retention

- Streamlining the recruitment process by maximizing the potential of Neo Gov., providing hiring managers with direct access to qualified candidates; investing in alternative recruitment strategies to attract applicants for specialized positions; and minimizing the amount of time required to fill vacant positions.
- Guiding hiring managers in selecting the right candidates for their vacancies; evaluating skills; and participating in interviews as needed.
- Developing an exit interview process to determine trends in employees deciding to leave City employment.

Compensation and Classification Administration

- Ensuring salaries are competitive with the City's labor market and updating job descriptions as vacancies occur.
- Keeping current with trends in compensating and rewarding employees.
- Preparing the organization to implement new overtime regulations that go into effect December 1, 2016.

Training and Career Development

- Hiring a Risk Manager to enhance, solidify and focus on the City's employee safety and health initiatives, including developing a comprehensive safety training program.
- Implementing an employee development program to include a tuition reimbursement program and mandatory training to mitigate legal exposures.
- Creating and conducting leadership development programs that identify high potential employees and prepares them to assume leadership positions in the organization.

Benefits Development and Administration

- Managing the department's page on the City website to include timely information about changes in the benefits programs and promoting employee health and wellness events.
- Hosting monthly lunch and learns on physical, mental and family health issues.
- Holding an annual employee health fair, including flu shots.
- Working with the City's insurance broker of record in identifying the best, most comprehensive insurances for employees, while keeping costs down.

Risk Management

- Conducting inspections of employee work sites to ensure compliance with safety policies and state and federal regulations.
- Working with departments providing services directly to East Point citizens, to identify potential hazards and develop remediation plans.
- Managing the City's worker's compensation program, including investigating accidents, authorizing treatments and drug tests, and developing light duty and return to work programs.

FY 17 ISSUES

- Personnel files must be audited and old files either archived or destroyed per State of Georgia law;
- There is a City Council strategic priority to develop employees but there have not been any funds allocated in the Human Resources budget for this effort; and
- East Point employees work throughout the City, therefore there is limited opportunity for them to gather as one cohesive team. We must create opportunities for employees to gather, meet and interact.

Performance Measures				
Measurement Description	FY14 Actual	FY 15 Actual	FY16 Actual	FY17 Target
Demand Measures				
Time to Hire	N/A	N/A	N/A	90
IOJ Return to Work	N/A	N/A	15%	10%

Efficiency Measures	Actual	Goal
Time to Hire		90 business days
Turnover Rate	15%	10%

BUDGET SUMMARY				
Category Description	FY14 Actual	FY15 Actual	FY16 Budgeted	FY17 Adopted
Expenditure Category				
Personal Services	$ 139,446	$ 235,140	$ 291,509	$ 438,624
Operating	$ 8,378	$ 15,538	$ 193,870	$ 38,120
Capital	$ -		$ -	$ -
TOTAL	$ 147,824	$ 250,678	$ 485,379	$ 476,744

Information Services

MISSION

The City of East Point Division of Information Technology is committed to providing a network infrastructure capable of handling current and future technology needs, and accurate and timely information systems to aid in the support of all city departments and employees.

GOAL

The goal of the Information Technology Department is to provide secure, reliable, and integrated technology solutions, while delivering excellence in customer service. In support of this goal, the IT Department will demonstrate technical and operational excellence through a commitment to professionalism and continuous improvement; partner with internal and external stakeholders to better understand technology needs to deliver government services in an efficient and productive manner; and interconnect dynamically with citizens, communities, and businesses in real time to spark growth, innovation, and progress.

OBJECTIVES

1. Complete installation of SunGard software upgrades – One Solution and OSSI/CAD;
2. Redesign City Network and Infrastructure:
    a. (New Remote Location) Washington Road Police Precinct;
    b. (New Remote Location) Bobby Brown Sewer Department;
3. Procure and Install new Storage Area Network (SAN);
4. Update door locking system city-wide;
5. Cleanup primary (Jefferson Station) server room;
6. Migrate to Office 365:
    a. Email; SharePoint; Skype for Business;
    b. One Drive;
7. Branding:
    a. Website redesign; and
8. IT Budget and service contracts auditing

FY 17 ISSUES

- Maintaining a fully staffed department to achieve the goal of being recognized as a high performance team that transform key government processes;
- Upgrade of the Enterprise Resource Path system; and
- Relocation of the current data network.

Performance Measures				
Measurement Description	**FY 14**	**FY15**	**FY16**	**FY17**
	Actual	Budget	Budget	Target
Demand Measures				
Users supported	580	592	600	615
PCs/Laptops Servers (Hardware & Virtual) supported	550 54	514 57	550 63	575 67
Copiers, Printers supported	60	65	65	68
Workload Measures				
Helpdesk Requests Opened	3800	4550	5235	6020
Efficiency Measures				
Percentage of Requests Closed	95%	96%	97%	98%
Effectiveness Measures				
Requests resolved within 1 business day	2,557	3868	4712	5538

BUDGET SUMMARY				
Category Description	FY14 Actual	FY15 Actual	FY16 Budgeted	FY17 Adopted
Expenditure Category				
Personal Services	$ 337,628	$ 241,626	$ 527,927	$ 584,585
Operating	$ 372,441	$ (191,226)	$ (627,927)	$ (730,885)
Capital	$ 73,022	$ 235,493	$ 100,000	$ 146,300
TOTAL	$ 783,091	$ 285,893	$ -	$ -

Municipal Court

MISSION & GOALS

The mission of the City of East Point Municipal Court is to provide prompt & courteous service in an efficient professional manner while promoting justice fairly and impartially.

GOAL

The goal of the Municipal Court is to continue to educate the public about the rules and procedures of Municipal court; continue enhancements to access in the courts with appropriate audio and visual upgrades; to disseminate information pertaining to rehabilitative programs to at risk persons for recidivism; and to encourage professional educational training for staff to ensure the highest level of customer service to the public.

OBJECTIVES

1. Audio and visual upgrades to the courtroom;
2. Continued advancement of staff through training;
3. Enhancement of web access to the court;
4. Continued progress to paperless court procedures; and
5. Evaluate grant opportunities for the reduction of recidivism and aiding the mentally infirmed.

FY 17 ISSUES

- Indigent defendant representation continues to utilize a significant portion of our funding. As stated in previous years, this line item supports state mandated indigent defense and adherence to the ADA requirements for court access for language barriers and hearing impaired individuals.

- Technology challenges with the current system created a backlog of critical tasks due to the high volume of tickets that have to be manually entered on a daily basis.

Performance Measures				
Measurement Description	**FY14**	**FY15**	**FY16**	**FY17**
	Actual	Actual	Actual	Target
Workload Measures				
# of jail citations cases	2181	2451	2854	2495
# of traffic cases	8007	7633	8195	7945
# of local ordinance cases	2176	2065	1925	2055
# of drug cases	177	103	124	135
# of DUI cases	46	61	176	94
# of Probated Cases	1768	1965	2108	1947
# of Court Appointed Council Cases	920	790	886	865

BUDGET SUMMARY				
Category Description	FY14 Actual	FY15 Actual	FY16 Budgeted	FY17 Adopted
Expenditure Category				
Personal Services	$ 554,331	$ 511,740	$ 581,204	$ 655,943
Operating	$ 103,660	$ 65,344	$ 106,000	$ 118,490
Capital		$ 8,710	$ 1,400	
TOTAL	$ 657,991	$ 585,794	$ 688,604	$ 774,433

Mission and Vision

The mission of the City of East Point Department of Parks & Recreation is to enhance and develop the park system so it will be more inviting to residents and surrounding communities. As we enhance and develop the park system, we will increase visibility to raise awareness about the park system and the programs offered. The City has endless opportunities to be a community to learn, live, work and play. We will embody what it means to be a play community.

Goal

The goal of the Parks & Recreation Department is to promote a healthy community where all residents participate in a broad range of parks, recreation and cultural enrichment activities offered at various well-maintained public facilities. The department will accomplish this by completing capital improvements at John D. Milner Sports Complex, South Commerce Drive Park, Sumner Park, Colonial Hills Unity Park and at Jefferson Park Recreation Center. The goal of promoting a healthy community will also be accomplished by completing the park concept plans for Eagan, Bryan, River, and Smith-Taylor Parks, completing a minimum 50% of a trail and path plan for parks and city-wide, formulating a "Friends of" group, increasing overall program participation by 10%, initiating five (5) new programs, improving safety and surveillance within the parks and facilities and improving marketing and visibility.

OBJECTIVES

1. Capital Improvements at John D. Milner Sports Complex:
    a. Repairs for the restroom/concession facility;
    b. Replace/repair playground equipment;
    c. Replace missing light poles;
    d. Update/replace signage; and
    e. Address parking lots
2. Capital Improvements at South Commerce Park:
    a. Initiate the first phase of the park construction
3. Capital Improvements at Sumner Park:
    a. Removal of invasive species; and
    b. Address parking lot issues
4. Capital Improvements at Jefferson Park Recreation Center:
    a. Installation of Video in gymnasium and meeting room;
    b. Address the kitchen;
    c. Address the fitness rooms; and
    d. Address the courtyard
5. Complete park concept plans for the following parks:
    a. Eagan Park;
    b. Bryan Park;
    c. River Park; and
    d. Smith-Taylor Park
6. Complete a minimum 50% of trail and path plan:
    a. Execute path foundation agreement; and
    b. Provide all documents to initiate plan

7. Formulate a "Friends of" group:
    a. Identify individuals who are interested and qualified; and
    b. Initiate non-profit status process

8. Increase overall program participation by 10%:
    a. Add banners throughout the City;
    b. Continue to improve the quality of volunteer coaches;
    c. Continue to partner with local organizations;
    d. Continue to host camps and events specific to the program; and
    e. Improve social media presence

9. Initiate five new programs:
    a. Financial Literacy Program;
    b. Adult Co-Ed softball program;
    c. Women's Kickball program;
    d. Employee Bowling program; and
    e. Adult Flag Football program

10. Improve safety and surveillance within parks and facilities:
    a. Update surveillance system at John D. Milner Sports Complex;
    b. Remove trees and invasive species at Sykes Park; and
    c. Improve light positioning at Sykes Park

Performance Measures				
Measurement Description	**FY 13**	**FY14**	**FY15**	**FY16**
	Actual	**Projected**	**Actual**	**Target**
Workload Measures				
Ensuring parks and recreation facilities are open at stated time to allow residents access	100%	100%	100%	100%
Maintaining a schedule of programs for youths during the summer and for afterschool.	18	18	20	21
Increase use of paid facilities through rentals.	341	375	450	550
Increase safety through CPR training	3	5	5	10

BUDGET SUMMARY				
Category Description	FY14 Actual	FY15 Actual	FY16 Budgeted	FY17 Adopted
Expenditure Category				
Personal Services	$ 771,762	$ 641,356	$ 710,045	$ 894,532
Operating	$ 248,195	$ 245,646	$ 233,510	$ 348,350
Capital	$ 5,000	$ 4,375		
TOTAL	$ 1,024,957	$ 891,377	$ 943,555	$ 1,242,882

Police - Administration

MISSION

The mission of the East Point Police Department is to protect and service residents and visitors to the City of East Point.

GOAL

To reduce crime in an ethical and cost effective manner by providing a safe and secure environment for the community and police staff while promoting excellence in the delivery of police services. This will be accomplished by reducing crime by 5% in the most cost effective manner; maximizing the delivery of customer service to enhance quality of life; and advancing the professional development of police department personnel.

OBJECTIVES

1. Deploy patrol and investigative personnel based on an analysis of crime patterns and trends to reduce the occurrence of criminal activity;
2. Increase police visibility to deter illegal activities in high crime areas by utilizing administrative patrol assignments;
3. Employ a proactive approach to crime prevention and reduction through professional reporting, skilled investigation, apprehension, and aggressive prosecution of offenders;
4. Investigators will contact victims within 48 hours of receiving crime reports to provide exceptional customer service that contributes to a better quality of life;
5. To provide callers and visitors with prompt, courteous, and competent service to avoid and / or reduce complaints; and
6. Enhance the professional development of personnel by facilitating requests to attend general, specialized, and advanced training that will increase the effectiveness and efficiency of the police department.

FY 17 ISSUES

- Personnel Status -approved for 124 Police Officers
    a. Presently staffed at 112 Police Officers;
    b. Goal is to sustain 119 police officers consistently
- Vehicle Status - 45 police vehicles assigned to department
    a. Goal is to replace aging fleet of six (6) vehicles;
- Education and Training (Command)
    a. Goal is to send 6 Officers to Command College
- Implement 5-Year Crime Prevention Plan
    a. Goal is to institute a Strike Force Team
    b. Goal is to implement Body Cameras (Grants Aided)

Performance Measures				
Measurement Description	**FY13**	**FY14**	**FY15**	**FY16**
	Actual	Projected	Target	Target
Demand Measures				
Calls for Service	66,857	73,000	75,920	77,438
Officer Initiated Calls	30,671	35,663	38,516	40,056
Workload Measures				
Arrests	3,026	2,866	2,780	2,752
Murders Investigated	12	9	6	3
Robberies Investigated	283	269	256	244
Burglaries Investigated	1,025	974	926	880
Auto Thefts Investigated	885	841	799	760

BUDGET SUMMARY				
Category Description	**FY14 Actual**	**FY15 Actual**	**FY16 Budgeted**	**FY17 Adopted**
Expenditure Category				
Personal Services	$ 10,419,827	$ 9,801,406	$ 10,736,120	$ 10,526,590
Operating	$ 879,358	$ 934,543	$ 737,182	$ 542,847
Capital		$ 35,217		
Debt Service	$ 36,400	$ 76,188		$ -
TOTAL	$ 11,335,585	$ 10,847,354	$ 11,473,302	$ 11,069,437

Police - Code Enforcement

MISSION

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

GOAL

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

OBJECTIVES

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

FY 17 ISSUES

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

Police - Code Enforcement

Measurement Description	FY15	FY16	FY17
	Actual	Projected	Target
Workload Measures			
Inspections Conducted	6,164	10,082	10,000
Inspections Resolved	2,077	4,400	4,000

BUDGET SUMMARY				
Category Description	FY14 Actual	FY15 Actual	FY16 Budgeted	FY17 Adopted
Expenditure Category				
Personal Services	$ 291,270	$ 218,026	$ 288,996	$ 335,322
Operating		$ 2,426	$ 5,300	$ 6,000
Capital	$ -			
TOTAL	$ 291,270	$ 220,452	$ 294,296	$ 341,322

Police – Jail Division

MISSION

The mission of the City of East Point Municipal Jail is to ensure that the jail is operated in a safe, secure, humane, and legal manner.

GOAL

The goal of the jail division is to maintain effective security and control of the inmates; to improve jail operation; to provide training for jail staff; and to improve delivery of customer service.

OBJECTIVES

1. To ensure that the Municipal Jail is in compliance with state guidelines pertaining to jail operations;
2. To inspect the Municipal Jail and review incident reports, inmate grievances, disciplinary actions, and related operational reports to identify problem areas on an annual basis; and
3. To facilitate the development of highly trained, proficient personnel by having jailers attend courses specific to jail operations. This will allow for continuous improvement of the service delivery and steadfast quality customer service.

FY 17 ISSUES

- Issues are evolving with the water pressure in the Jail Division located within the cell blocks;
- The cell blocks that house inmates have very low water pressure and we are currently investigating the cause and a solution to the problem. We are requesting money within the Capital Purchases budget to hopefully have the problem corrected;
- We are currently housing inmates for the City of Fairburn, City of Hapeville and City of College Park; and
- This has significantly increased the amount of budgeted monies for Operating Supplies and for Inmate per week food purchases.

Measurement Description	FY15	FY16	FY17
	Actual	Projected	Target
Workload Measures			
Inmates Booked	5,628	6,173	6,765
Inmate Meals Served	53,149	58,251	63,843
Inmate Sick Call	1,768	1,606	1,462
Inmate Court Arraignment	2,375	2,603	2,852

BUDGET SUMMARY				
Category Description	FY14	FY15	FY16	FY17
	Actual	Actual	Budgeted	Adopted
Expenditure Category				
Personal Services	$ 971,121	$ 880,647	$ 955,514	$ 1,065,121
Operating	$ 1,171,775	$ 663,363	$ 219,850	$ 206,850
Capital	$ -	$ -	$ -	$ -
TOTAL	$ 2,142,896	$ 1,544,010	$ 1,175,364	$ 1,271,971

MISSION

The Public works department of the city of East Point comprises four major divisions. Buildings and Grounds, Fleet, Roads and Drainage and Transportation. 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.
Although under the stewardship of the same director each department has its own vision and mission and performance objectives.

Buildings and Grounds

The Mission of the Buildings and Grounds Department is to provide quality essential services to the citizens of East Point in a prompt, courteous, safe, efficient and cost-effective manner with the goal of providing a quality of life in our neighborhoods and the City.

OBJECTIVES

1. Buildings and Grounds' program objective is to complete ninety percent (90%) or better of the work orders generated within the FY17 budget year. The maintenance and repairs will be within the City's right of ways and roadways to meet the highest level of service:

    a. Continue to complete work order information as paperless as possible;
    b. Continue to distribute man hours as needed to multi task within the division;
    c. Maintain the 50 Worst Properties ongoing project;
    d. Management of the Leaf Program; and
    e. Management of logistics/handling of movie industry projects at the City buildings.

2. Performance indicator(s) - the completion of generated work orders (outstanding vs. completed):

    a. Document inspection and maintenance procedures;
    b. Update inventory and inspection reports;
    c. Working order tracking;
    d. Update productivity and performance reporting;
    e. Management of scheduled staff and safety meeting;
    f. Management of equipment and repairs; and
    g. Implementation of emergency storm response and release plan of action.

3. Complete performance goals by utilizing the following:

    a. Performing service distribution and production schedule;
    b. Performing maintenance priority scheduling;
    c. Tracking material and equipment inventory; and
    d. Routine safety and equipment operations training.

BUDGET SUMMARY				
Category Description	FY14	FY15	FY16	FY17
	Actual	Actual	Budgeted	Adopted
Expenditure Category				
Personal Services	$ 619,189	$ 679,509	$ 770,957	$ 880,025
Operating	$ 219,869	$ 220,455	$ 268,903	$ 499,746
Capital		$ -	$ -	$ -
TOTAL	$ 839,058	$ 899,964	$ 1,039,860	$ 1,379,771

Fleet Division

The mission of the Fleet Operations Division (FOD) is to provide safe, dependable operating vehicles and heavy duty equipment. The goal is to consistently provide an outstanding service to our internal and external customers, while providing professional and excellent services in a cost effective manner.

OBJECTIVES

The Fleet Division's program objective is to complete ninety-five percent (95%) or better of the work generated within the FY17 budget year:

a. Continue to create a new culture within the fleet division of providing excellence first to our customers; and
b. Create cost cutting methods for each vehicle and maintain a preventative maintenance schedule for optimal repair to prevent downtime.

Performance indicator(s) - 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. Update productivity and performance reporting; and
e. Implementation of in-house work order backlog reduction and preventive maintenance strategies.

FY17 Department Performance Measures

Fleet Maintenance Division

Measurement Description	FY 15	FY16	FY17
	Actual	Projected	Target
Demand Measures			
PM Maintenance / General Repairs	70%	100%	95%
Workload Measures			
Vehicle in City Fleet	85%	100%	95%
Efficiency Measures			
# Vehicle Repairs	70%	100%	95%
Effectiveness Measures			
% Completed Vehicle Repairs	70%	100%	95%

Fleet

BUDGET SUMMARY				
Category Description	FY14 Actual	FY15 Actual	FY16 Budgeted	FY17 Adopted
Expenditure Category				
Personal Services		$ 476,770	$ 543,592	$ 537,781
Operating		$ (500,509)	$ (793,593)	$ (1,453,281)
Capital		$ 23,739	$ 250,000	$ 915,500
Depreciation				
TOTAL	$ -	$ -	$ -	$ -

Roads & Drainage Division

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

OBJECTIVES

1. Roads and Drainage's program objective is to complete ninety-five percent (95%) or better of the work orders generated within the FY17 budget year. The maintenance and repairs will be within the City's right of ways and roadways to meet the highest level of service:

    a. Continue to complete work order information as paperless as possible;
    b. Continue to distribute man hours as needed to multi task within the division; and
    c. Continue to reduce staff overtime compensation.

2. Performance indicator(s) - 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. Update productivity and performance reporting;
    f. Implementation of in-house work order backlog reduction and preventive maintenance strategies;
    g. Increase GIS training, accessibility and utilization within each of the operation centers;
    h. Perform needs assessments to better define and prioritize funding needs and requirements;
    i. Management of scheduled staff and safety meeting;
    j. Management of equipment of equipment management program; and
    k. Implementation of emergency response plan of action.

3. Implementation of a pavement management program:

    a. Routine evaluations of infrastructure maintenance requirements;
    b. Implementation of service distribution and production schedule;
    c. Implementation of maintenance priority scheduling;
    d. Implementation of material and equipment inventory and tracking; and
    e. Routine safety and equipment operation training.

FY17 Department Performance Measures

Roads and Drainage Division

Measurement Description	FY 15	FY16	FY17
	Actual	Projected	Target
Demand Measures			
Storm Drain/Catch Basin	3,105	3,105	3200
Creek Culvert Headwalls	514	514	520
20% required per EPD- MS4 report			
Workload Measures			
Storm Drain/Catch Basin Inspections	950	1200	1760
Creek Culvert Headwalls Inspected	325	300	320
Strom Drain/Catch Basins Cleaned	162	200	640
Creek Culvert Headwalls Cleaned	75	120	160
20% required per EPD- MS4 report			
Efficiency Measures			
% Storm Drain/Catch Basin Inspections	36%	40%	60%
% Creek Culvert Headwalls Inspected	70%	53%	60%
% Strom Drain/Catch Basins Cleaned	8%	10%	20%
% Creek Culvert Headwalls Cleaned	15%	24%	30%
Effectiveness Measures			
% Storm Drain/Catch Basin Inspections	13%	18%	20%
% Creek Culvert Headwalls Inspected	16%	33%	35%
% Storm Drain/Catch Basins Cleaned	7%	10%	15%
% Creek Headwalls Cleaned	15%	24%	30%

Performance measures are based on the actual inspection completed compared to the minimum state required standards for inspection.

BUDGET SUMMARY				
Category Description	FY14 Actual	FY15 Actual	FY16 Budgeted	FY17 Adopted
Expenditure Category				
Personal Services	$ 425,097	$ 392,122	$ 404,351	$ 523,077
Operating	$ 357,233	$ 328,992	$ 411,718	$ 586,293
Capital	$ 60,000	$ 61,411	$ 63,800	$ 50,000
Debt Service		$ 80,455	$ 83,284	$ 80,456
TOTAL	$ 959,656	$ 862,980	$ 997,809	$ 1,239,826

Transportation Division

The mission of the Transportation Division is to improve the City's driving, transit, walking, and biking facilities as to promote traffic flow, commerce, and economic development, thereby improving the quality of life for residents.

1. Increase the quality of pavement and sidewalks throughout the city;
2. Provide a more efficient transportation system for motorists and pedestrians; and
3. Coordinate with the Atlanta Regional Commission (ARC), Fulton County and Georgia Department of Transportation (GDOT) in the development and management of federally state and locally funded projects.

OBJECTIVES

1. Transportation's program objective is to begin design or construction of one-hundred percent (100%) of the projects approved for the Transportation Division in the FY17 budget year. Complete specific objectives as follows:

   a. Increase the City's Pavement Condition Index by utilizing recommendations from the Pavement Management Program;
   b. Implement recommendations from the South Fulton Comprehensive Transportation Plan;
   c. Maintain the City's Local Administered Project (LAP) Certification from the Georgia Department of Transportation (GDOT);
   d. Maintain participation in the GDOT Local Maintenance and Improvement Grant (LMIG) and utilize LMIG funds to improve the City's sidewalks and roadways; and
   e. Move all federally funded project towards construction

2. Performance indicator(s):

   a. Begin coordinating with contracts and procurement early in the budget year in order to release RFP and ITBs sooner;
   b. Develop and on-call engineering system in order to provide a more efficient and effective engineering consultant services when required.

FY17 Department Performance Measures

Transportation Division

Measurement Description	FY15	FY16	FY17
	Actual	Projected	Target
Demand Measures			
New Sidewalk Installation	0	1 mi.	1.5 mi.
Roadway paving	0	3 mi.	4.3 mi
Roadway Striping	0	15 mi.	15 mi.
Workload Measures			
Utility Cut Permits	0	50	50
Efficiency Measures			
Effectiveness Measures			

BUDGET SUMMARY				
Category Description	FY14	FY15	FY16	FY17
	Actual	Actual	Budgeted	Adopted
Expenditure Category				
Personal Services	$ 108,945	$ 114,507	$ 116,426	$ 112,344
Operating	$ 58,465	$ 1,806	$ 226,500	$ 336,795
Capital	$ 108,118	$ 2,703	$ 108,118	$ -
TOTAL	$ 275,528	$ 119,016	$ 451,044	$ 449,139

Electric

The City of East Point Power Department is charged with providing power to the residents of the City. The department when fully staffed consists of thirty four employees including an electrical director and project manager.

MISSION

The Mission of East Point Power is to provide excellent electrical energy and power service to all of City of East Point citizens, businesses, and commercial customers, in a safe, reliable, and cost effective manner.

GOALS

Fleet goals are to replace aging fleet vehicles to include new pole trailers; replace Wire Puller and replace three pickup trucks. Project and Programs Initiatives Goals are to implement AMI/R Joint Project; conduct wood pole inspections and replacement; to conduct additional energy audits for customers; to install new SCADA System; to conduct a preliminary electric systems study; and to install LED streetlights on Camp Creek Parkway and Cleveland Avenue.

OBJECTIVES

1. Safety: Perform regular inspections on all vehicles and employee protective devices to minimize accidents and promote a safe working environment;

2. Wood Pole Inspections: In its effort to reduce risk from accidents, East Point Power will inspect the Electrical Substation and its circuits in FY 2017;

3. New Electrical Infrastructure: New electrical infrastructure will be installed to Continue to Support Citizen and Leadership Program

FY 17 ISSUES

- Wood Pole inspections and replacements;

- Retention of qualified and competent Line Workers;

- Budget constraints on projects for new businesses; and

- Aging fleet of vehicles causing expensive repairs for maintenance.

Performance Measures				
Measurement Description	**FY 14**	**FY15**	**FY16**	**FY17**
	Actual	Actual	Actual	Target
Demand Measures				
Provide a reliable source of power to the residents of East Point.	95%	94%	95%	98%
Reduce paper usage by increasing laptop use.	5%	30%	30%	27%
Patrol 55% of all Street/Security Lights.	50%	55%	55%	58%
Patrol all Electrical substation circuits.	100%	100%	100%	100%
Efficiency Measures				
Realize a 10-20% savings in material through ECG Joint Purchasing Membership.	10-20%	10-20%	10-20%	10-20%
Respond to all after hours outage calls within 60 minutes	100%	100%	100%	100%

BUDGET SUMMARY				
Category Description	**FY14 Actual**	**FY15 Actual**	**FY16 Budgeted**	**FY17 Adopted**
Expenditure Category				
Personal Services	**$ 3,459,785**	**$ 3,001,180**	**$ 2,252,858**	**$ 2,264,861**
Operating	**$ 38,259,865**	**$ 38,639,847**	**$ 44,327,473**	**$ 41,754,453**
Capital	**$ 29,489**	**$ 56,712**	**$ 1,828,200**	**$ 2,699,000**
Depreciation	**$ 1,027,465**	**$ 1,170,648**		
Debt Service	**$ 306,958**			**$ 346,158**
TOTAL	**$ 43,083,562**	**$ 42,868,387**	**$ 48,408,531**	**$ 47,064,472**

Solid Waste

MISSION

It is the mission of the City of East Point Sanitation Department to collect solid waste from our customers in a safe and effective manner and to protect the environment and keep the city of East Point beautiful.

GOALS

The goals of the Solid Waste Division are as follows:

1. To provide timely collection services to the citizens of East Point;
2. To identify operational issues that could prevent the timeliness of collection services, and take steps to correct these issues; and
3. To respond in a timely fashion to any concerns or questions raised by citizens, and resolve these concerns or questions quickly and courteously.

OBJECTIVES

The objectives of the Solid Waste Division are as follows:

1. To operate all vehicles and equipment in a safe manner, so as to minimize the possibility of accidents and/or injury to employees and citizens, protect the environment and preserve City equipment and citizen property;
2. To manage the fiscal resources that have been provided to the Department in the most efficient manner possible; and
3. To cooperate with and provide information to other city departments, senior management and the City Council.

FY 17 ISSUES

- Commercial Hauling Program Assessment;
- Renewal of Recycling Program;
- Implementing Fleet Fuel Management System; and
- Restoration of the incentives based program to the residents, which stopped when collections were privatized.

FY17 Division Performance Measures

Measurement Description	FY15	FY 16	FY17
	Actual	Actual	Target
Demand Measures			
Verify that all employees are present using daily report-make appropriate reassignments	260 daily reports	260	260
Workload Measures			
Conduct daily equipment and vehicle inspection	260 inspections	260 inspections	260
Efficiency Measures			
Number of customer complaints	250	175	175
Effectiveness Measures			
Conduct safety inspections of equipment	12	12	12

BUDGET SUMMARY				
Category Description	FY14 Actual	FY15 Actual	FY16 Budgeted	FY17 Adopted
Expenditure Category				
Personal Services	$ 1,819,735	$ 1,392,712	$ 1,491,123	$ 1,491,123
Operating	$ 1,791,422	$ 2,101,109	$ 2,238,874	$ 2,238,874
Capital	$ 37,967	$ 5,000	$ 50,000	$ 50,000
Depreciation		$ 17,207		
Debt Service		$ 26,580	$ 310,644	$ 310,644
TOTAL	$ 3,649,124	$ 3,542,608	$ 4,090,641	$ 4,090,641

Storm Water

MISSION

It is the mission of the Storm Water Division to protect and enhance the quality of life of all the citizens in the City of East Point. Provide for the collection, and conveyance of Storm Water runoff and Flood Management service in accordance with all federal, state and local regulations in the safest, most efficient, and cost effective manner possible.

GOALS

The goals of the Storm Water Division are to treat our customers, the citizens of East Point; respectfully and proactively address their concerns by providing the services necessary to meet their needs in the most efficient manner possible; to build, operate, and maintain a quality infrastructure that promotes and protects the public health, safety, and welfare by efficiently collecting, and conveying storm water runoff; to develop, promote, and enforce sound engineering design and construction practices within the City that promote and encourage "No Adverse Impact"; to protect and nurture the environment by enhancing the water quality in the City and surrounding area through the use of innovative practices and standards and to meet and/or exceed all federal, state, and local regulations and water quality standards.

OBJECTIVES

1. Manage the proposed Storm Water Utility Program;
2. Meet the Federal and State Compliance of the NPDES Phase 1 MS4 requirements;
3. Oversee the City Ordinance for Floodplain/Post Development Storm Water;
4. Mitigate repetitive loss properties;
5. Acquire and relocate flood prone structures;
6. Protect and restore open space;
7. City-wide Floodplain Home Ranking & Evaluation;
8. Implement a Rip-Rap Program; and
9. Comply with Federal requirements to keep our ranking of seventh (7th) in the Community Ranking System

FY 17 ISSUES

- Continue to develop an Inventory of the City's storm water Infrastructure to address compliance requirements to identify illicit discharges and asset management; and
- Green Infrastructure / Retrofit program is needed to comply with MS4 Permit

Performance Measures				
Measurement Description	**FY14**	**FY 15**	**FY16**	**FY17**
	Actual	**Actual**	**Budget**	**Target**
Demand Measures				
Federal and State Compliance (NPDES, MS4, Floodplain, etc.)	100%	100%	100%	100%
Storm water Facility Site Inspections for MS4	100%	100%	100%	100%
Illicit Discharge and Illegal Connection Screening	100%	100%	100%	100%
Water Quality Sampling and Monitoring for MS4	100%	100%	100%	100%
Industrial Site Inspections	100%	100%	100%	100%
Two hundred forty six (246) Highly Visible Pollutant Source Inspections.	100%	100%	100%	100%
Inspections of LDP sites	100%	100%	100%	100%
Re-inspections of LDP sites	100%	100%	100%	100%
LDP & Concept Review	100%	100%	100%	100%
Floodplain Review	100%	100%	100%	100%
Elevation Certificates (750) properties	NA	NA	0	100%
Outfall Inspection and Screening	100%	100%	100%	100%
MS4 Compliance Reporting	100%	100%	100%	100%
CRS Compliance Requirements	NA	NA	100%	100%
Regulatory Compliance Advisory Meetings	100%	100%	100%	100%
Workload Measures				
Inspections of LDP sites	100%	100%	100%	100%
Elevation Certificates (750) properties	NA	NA	0	100%
Outfall Inspection and Screening	20%	20%	20%	20%
MS4 Compliance Reporting	100%	100%	100%	100%

BUDGET SUMMARY				
Category Description	FY14 Actual	FY15 Actual	FY16 Budgeted	FY17 Adopted
Expenditure Category				
Personal Services	$ 294,093	$ 224,961	$ 306,854	$ 351,288
Operating	$ 745,701	$ 446,125	$ 761,562	$ 961,448
Capital		$ 61,435	$ 400,000	$ 445,000
Depreciation	$ -	$ 31,956		
Debt Service	$ -	$ 6,331	$ 869,612	$ 305,345
TOTAL	$ 1,039,794	$ 770,808	$ 2,338,028	$ 2,063,081

MISSION

The Water and Sewer Department mission is to provide progressive, administrative oversight and management of City resources, external funding, procurement and budget matters necessary to insure the goals, objectives and operations strategies for the City of East Point's Water Resources are successfully implemented am on target to meet the needs of those we serve.

GOALS

Over the next several years the Water & Sewer Department envisions a program that meets the needs of an aging system and provides the product and services to those we serve. The challenge will be met with a renewed commitment to improve and expand operations and maintenance and C.I.P services through comprehensive strategic planning and implementation designed to meet fully funded short-term and long-term goals.

OBJECTIVES

1. To improve productivity by providing oversight and management of personnel finance, procurement and budget matters necessary to ensure goals, objectives and strategies are successfully implemented and on target;
2. To provide code compliance and enforcement of City Ordinances;
3. Review and update City of East Point standards to incorporate the latest construction standards and specifications;
4. Implement service distribution and production schedule; and
5. Develop productivity analysis and performance reporting.

FY17 ISSUES

- Water lab rehabilitation;
- Completion of all stages for Water First Program;
- Phase III completion for the City of Hapeville;
- AMI/R Implementation Joint Program; and
- Customer/community relations

FY17 Department Performance Measures

Water & Sewer (4331) Sewer Line Maintenance Division

Performance Measures				
Measurement Description	**FY14**	**FY15**	**FY16**	**FY17**
	Actual	Actual	Projected	Target
Demand Measures				
Linear ft. mains/service line installation/repair	500 Lin. Ft	500 Lin. Ft	1500 Lin. Ft	1500 Lin. Ft
Linear Ft. (ML) Cleaned/Per Month	5000 Lin. Ft	5000 Lin. Ft	5000 Lin. Ft	5000 Lin. Ft
Linear Ft. CCTV/Per Month	1500 Lin. Ft	1500 Lin. Ft	1500 Lin. Ft	1500 Lin. Ft
Sewer Taps/Service Lines Installed per month	25	25	25	25
Workload Measures				
Linear ft. mains/service line installation/repair	500 Lin. Ft	1500 Lin. Ft	1500 Lin. Ft	1500 Lin. Ft
Linear Ft. (ML) Cleaned/Per Month	5000 Lin. Ft	5000 Lin. Ft	5000 Lin. Ft	5000 Lin. Ft
Linear Ft. CCTV/Per Month	1500 Lin. Ft	1500 Lin. Ft	1500 Lin. Ft	1500 Lin. Ft
Sewer Taps/Service Lines Installed per month	25	25	25	25
Efficiency Measures				
Emergency Service 24 hours mobilization time 2 hours	100%	100%	100%	100%

FY17 Department Performance Measures

Water Treatment Plant-4430

Performance Measures				
Measurement Description	**FY14**	**FY15**	**FY16**	**FY17**
	Actual	Actual	Actual	Target
Demand Measures				
Total Coliform Bacteria (% Positive)	0%	0%	0%	0%
Workload Measures				
840 Finished Water Samples Tested	100%	100%	100%	100%
Efficiency Measures				
840 Finished Water Samples (% Negative)	100%	100%	100%	100%

BUDGET SUMMARY				
Category Description	**FY14**	**FY15**	**FY16**	**FY17**
	Actual	**Actual**	**Budgeted**	**Adopted**
Expenditure Category				
Personal Services	**$2,755,233**	**$3,705,356**	**$3,094,985**	**$3,226,415**
Operating	**$6,927,367**	**$7,782,359**	**$9,534,335**	**$10,490,257**
Capital	**$23,957**		**$2,480,030**	**$2,188,880**
Depreciation	**$4,882,186**	**$3,364,940**		
Debt Service	**$3,334,409**	**$3,334,409**	**$6,292,746**	**$7,167,695**
TOTAL	**$17,923,152**	**$18,187,064**	**$21,402,096**	**$23,073,247**

East Point Quick Facts

U.S. Census Bureau

Census 2010

(data collected 07/23/2015

)

Population

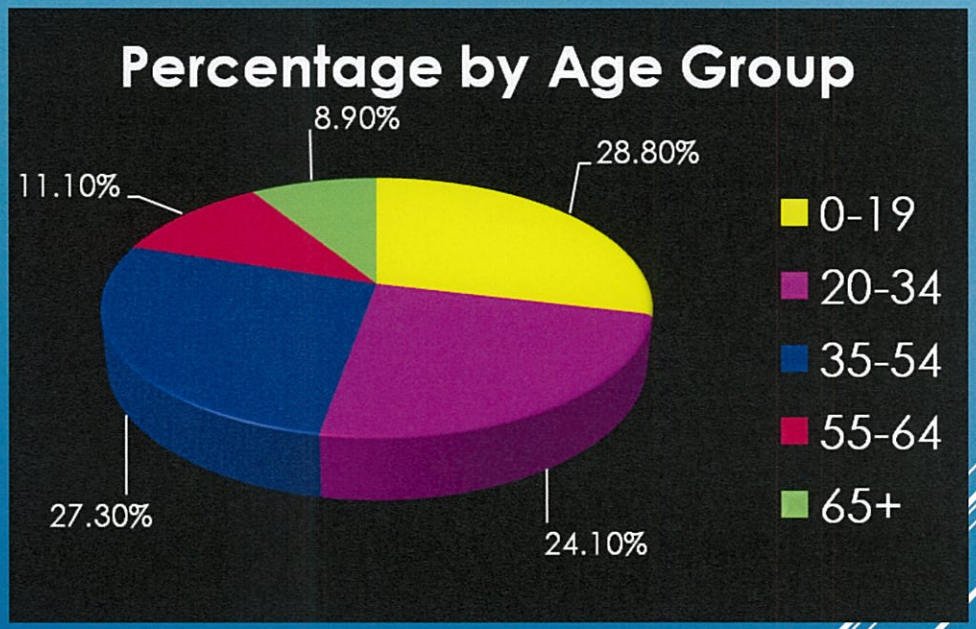
	2010	2015 Estimate
United States	308,745,538	313,914,040
Georgia	9,687,653	10,214,860
Fulton County	920,581	977,773
East Point	33,712	35,467
Female	52.6%	51.2%
Male	47.4%	48.8%

Estimates as of July 1, 2015

Age

East Point - 2015 Profile

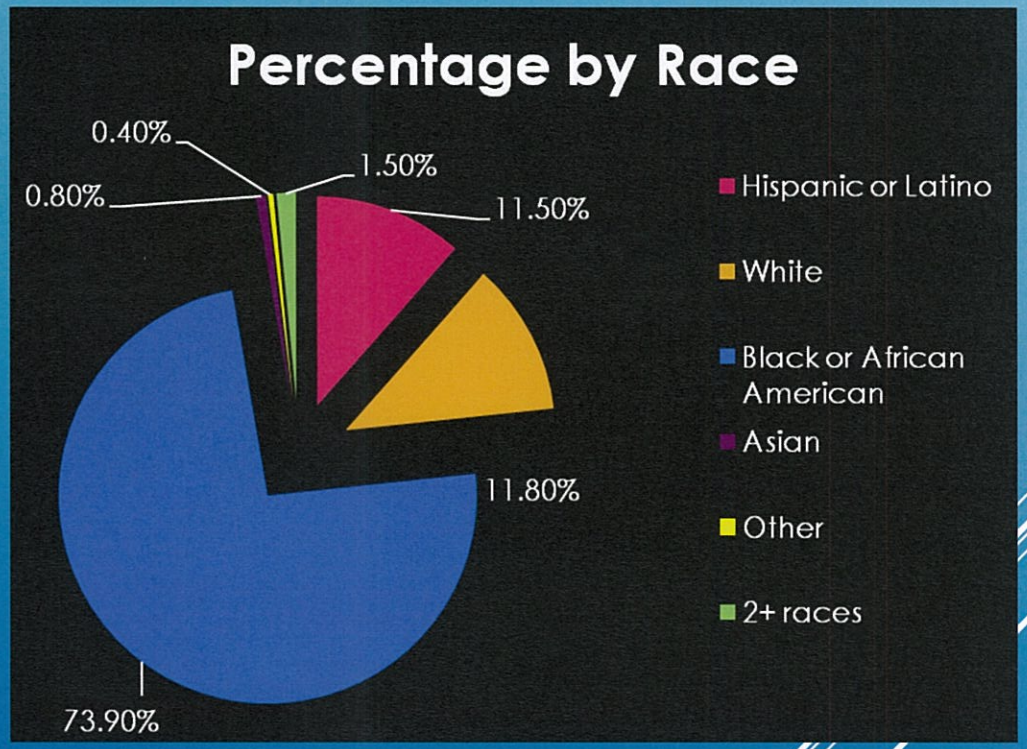
Median Age	33 years
Age 0-19	24.5%
Age 20-34	24.1%
Age 35-54	27.3%
Age 55-64	11.1%
Age 65+	8.9%



Race

East Point - 2010 Profile

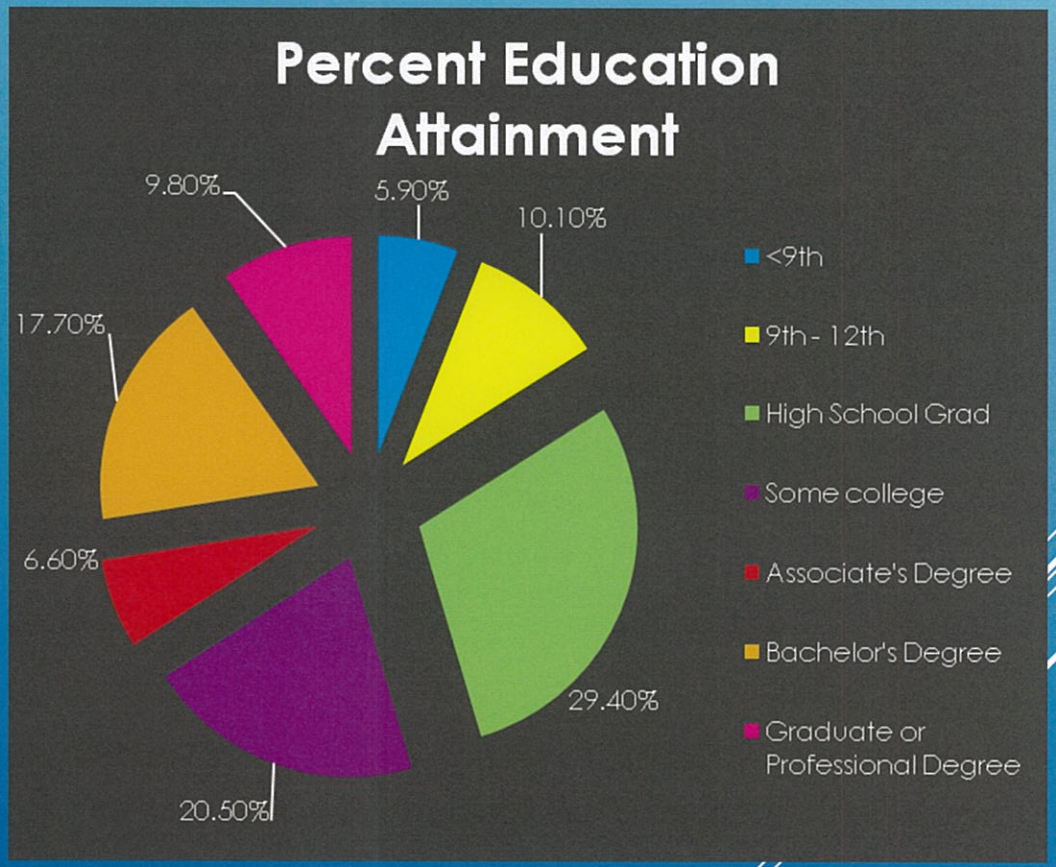
Hispanic or Latino	11.5%
White	11.8%
Black or African American	73.9%
Asian	0.8%
Other	0.4%
2+ races	1.5%



Education

East Point – 2010-2014
American Community Survey
Population 25 years and older

- Less than 9th Grade 5.9%
- 9th thru 12th Grade 10.1%
(no diploma)
- High School Graduate 83.5%
- Some college 25.0%
(no degree)
- Associate's Degree 6.6%
- Bachelor's Degree 17.7%
- Graduate or professional 9.8%
Degree



Industry

East Point's Top 25 Taxpayers		
Company	**Assessed Value**	**Property Tax Revenue**
Duke Realty Limited Partnership	$22,872,120	$365,539
AT & T Corp Communications	$21,473,577	$322,103
Landmark @ Creekside Grand, LLC	$18,312,211	$287,347
Cole Mt East Point GA LLC	$18,414,000	$277,891
Owens Brockway Glass Container	$14,958,653	$186,339
AT&T Georgia/Bellsouth Telecom		$150,237
Development Authority of Fulton	$11,391,344	$147,978
Duke Realty Limited	$8,594,720	$128,920
Dicks Sporting Goods	$21,239,818	$118,462
Newell Recycling of Atlanta	$8,163,907	$110,070
Lowes Home Center	$6,816,742	$102,251
Owens Illinois Glass Container	$3,805,440	$101,003
Airport Development LLC	$6,245,760	$96,675
Kroger Co, The	$6,282,317	$94,234.76
Washington Park, LLC	$4,968,000	$91,946

East Point's Top 25 Taxpayers

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Kroger Co, The	$6,282,317	$94,234.76
Washington Park, LLC	$4,968,000	$91,946

Housing

East Point - 2010 Profile & 2010-2014 American Community Survey (5-year estimates)

Total Housing Units	**17,225**
Occupied	13,333
owner	43.9%
renter	51.8%
Vacant	3,892
Homeowner vacancy rate	5.6%
Rental vacancy rate	19.0%
Average household size	
owner-occupied	2.34
renter-occupied	2.65
Median house value	$94,300
Median gross rent	$903
Median income	$37,646
Per capita income	$19,076
Persons below poverty	27.1%

% Houses built between	
1939 & earlier	7.2%
1940-1949	8.6%
1950-1979	57.7%
1980-1999	8.8%
2000 & later	17.7%

Employment

East Point - 2011 Estimates

Commute to Work

Mean travel time	29minutes
1-Driver	62.3%
Carpool	18.4%
Public transportation	13.5%
Walk	1.0%
Other	1.0%
Work at home	3.9%

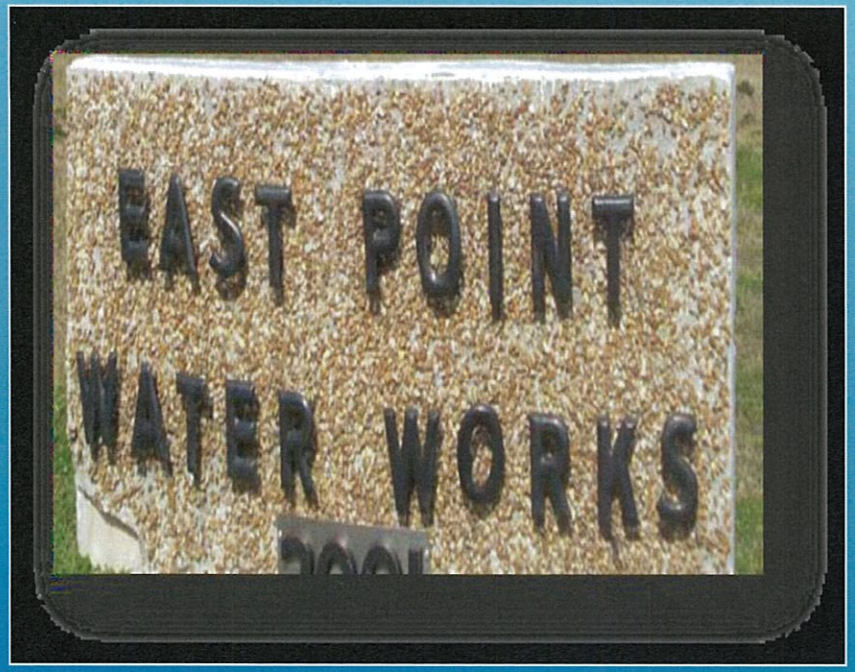
Age 16 and older	**27,085**
In Labor Force	**68.0%**
Civilian Labor Force	**67.6%**
Employed	57.4%
Unemployed	10.2%
Armed Forces	**0.4%**
Not in Labor Force	**32.0%**

Household Income & Benefits

Median	$41,622
Mean	$52,678

Family Income

Median	$43,812
Mean	$58,007
Per capita	$21,696


EAST POINT
WATER WORKS

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

Accounting Period: A period at the end of which and for which financial statements, budgets, or other reports are prepared, typically an annual period. The City's annual accounting period begins July 1 and ends June 30.

Accounting Procedures: All processes which identify, record, classify and summarize financial information to produce financial records.

Accounting System: The total structure of records and procedures which identify, record, classify, summarize and report information on the financial position and results of operations of a government.

Accounts Payable: A liability account reflecting amounts on open accounts owed to others for goods and services received by the City.

Accounts Receivable: An asset account reflecting amounts owed on open accounts from others for goods and services furnished by a government.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing or related cash flows.

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

Amortization: (1) Gradual reduction, redemption or liquidation of the balance of an intangible asset or liability according to a specified schedule of times and amounts. (2) Provision for the extinguishment of a debt by means of periodic payments.

Appropriation: An authorization granted by a legislative body to incur obligations and to expend public funds for a stated purpose. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes.

Audit: A methodical examination of the utilization and changes in resources. It concludes in a written report of the findings. A financial audit is a test of management's
Financial statements and internal accounting control procedures to determine the extent to which: internal accounting controls are both available and being used; and to determine whether the financial statements fairly present the City's financial condition and results of operations.

Balanced Budget: A budget in which planned funds available equal or exceed planned expenditures.

Bond: A written promise to repay a specified sum of borrowed money, called the face value of principal amount, at a specified date or does in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter typically runs for a longer period of time.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budget Adjustment: A legal procedure utilized by City staff to revise a budget appropriation. The Finance Director has the authority to adjust expenditures within departmental budgets according to budget policy, but no change in the total budget can occur without approval of the East Point City Council.

Budget Calendar: The schedule of key dates or milestones, which the City follows in the preparation, adoption, and administration of the budget.

Budgetary Basis: This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, Cash, or modified accrual.

Budgetary Control: The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within The limitations of available appropriations and available revenues.

Capital Improvement Plan CIP: A plan for purchasing capital expenditures over a period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have part and specifies the full resources estimated to be available to Finance the projected expenditures.

Capital Outlay: An expenditure for the acquisition of, or addition to, a fixed asset. Items acquired for less than $ 5,000 are not considered capital outlay.

Contingency: Funds set aside for future appropriation with the approval of the East Point City Council.

Cost Allocation: A method used to charge Internal Service Funds and Enterprise Funds for their share of central administration costs.

Current Assets: Those assets, which are available or can be made available to finance current operations or to pay current liabilities. Those assets, which will be used or

converted into cash within one year. Some examples are cash, short-term investments and taxes receivable which will be collected within one year.

Debt Limit: The maximum amount of gross or net debt which is legally permitted.

Debt Service: The payment of principal and interest on borrowed funds, such as bonds.

Debt Service Requirement: The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds and required contributions to accumulate monies for future retirement of term bonds.

Deficit: An excess of liabilities and reserves of a fund over its assets.

Depreciation: The decrease in value of physical assets due to use and the passage of time.

Distinguished Budget Presentation Program: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents, and to provide peer recognition and technical assistance to the fiscal officers preparing them.

Encumbrance: An amount of money committed for the payment of goods and services not yet received or paid for.

Enterprise Fund: A self-supporting fund designated to account for activities supported by user charges. Examples are water, solid waste and sewer funds.

Entitlement: The amount of payment to which a state or local government is entitled as determined by the federal government pursuant to an allocation formula contained in applicable statutes.

Expenditure: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds.

Financial and Compliance Audit: An examination 1leading 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 elated legal and contractual provisions used to assure acceptable governmental organizational performance and effective management stewardship. Public sector oversight bodies typically require independent auditors to include responses to standardized legal compliance audit questionnaires in financial and compliance audit reports.

Fiscal Year: A 12-month period to which the operating budget applies and at the end of

Which a government determines its financial position and the results of its operations. For the City, the fiscal year begins on July 1 and ends on June 30.

Fixed Assets: Assets of a long-term character which are not intended to be sold for profit, but which are to be used in an organization's normal course of business, such as land, buildings, and improvements other than buildings, machinery, and equipment.

Franchise: A special privilege granted by a government permitting the continuing use of Public property, such as city streets, and usually involving the elements of monopoly and regulation.

Fund: A set of interrelated accounts to record assets, liabilities, equity, revenues, and expenditures associated with a specific purpose.

Fund Balance: The fund equity (excess of assets over liabilities) of governmental funds And trust funds.

Fund Type: In governmental accounting, all funds are classified into seven generic fund Types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

GAAP: Generally Accepted Accounting Principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standard setting bodies. General Fund: A fund containing revenues such as property taxes not designated by law for a special purpose. Some of the departments that are part of the General Fund include, City Administration, Economic Development, Planning & Zoning, Parks & Recreation, and Police.

General Obligation Bonds: Bonds for the payment of which the full faith and credit of the issuing government is pledged.

Grants: Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity or facility.

Interfund Transfers: Contributions and operating transfers made to another fund of the City.

Line Item Budget: A budget that lists each expenditure category (salary, materials, services, etc.) separately, along with the dollar amount budgeted for each specified category.

Intergovernmental Revenues: Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Investments: Securities, bonds and real property (land or buildings) held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in the normal course of governmental operations.

Levy: (Verb) to impose taxes, special assessments or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

Liabilities: Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Millage: The tax rate on real property based value.

MCT: Municipal competitive trust fund

Modified Accrual Basis: The accrual basis of accounting adopted to the governmental Fund type. It is a modified version of the full accrual basis of accounting that, in general, Measures financial flow (tax and spend) of an organization, rather than capital Accumulation (profit or loss).

Obligations: Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also liquidated encumbrances.

Operating Costs: Outlays for such current period items as expendable supplies, contractual services, and utilities.

Ordinance: A formal legislative enactment by the governing board of a municipality. If it Is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality To which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and Those which must be by resolution.

Personnel Costs: Refers to all costs directly associated with employees, including salaries and fringe benefits.

Professional Services: Expenditures incurred by the City to obtain the services of recognized, licensed professionals such as doctors, engineers, certified public accountants, etc.

Program: A program is a distinct, clearly identifiable activity, function, cost center, or organizational unit which is budgeted as a subunit of a department. A program budget utilizes the separate program budgets as its basic component.

Property Tax: A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

Reclassification: The moving of an existing position from one personnel classification (title) to another based on a study by the Human Resources Department that the person is performing the duties of a classification other than that in which the employee is currently placed.

Reserve: (1) An account used to earmark a portion of fund balance to indicate that it has been earmarked for a particular purpose; and (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Retained Earnings: An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property.

Statute: A written law enacted by a duly organized and constituted legislative body.

Surplus: An excess of the assets of a fund over its liabilities and reserved equity.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the Fulton County are approved by the City Council and are within limits determined by the State.

Tax Rate: The amount of tax stated in terms of a unit of the tax base. For example, 25 mills per dollar of assessed valuation of taxable property.

Taxable Value: The assessed value of property minus the homestead exemption and any other exemptions which may be applicable.

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

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

ACVB: Atlanta Convention & Visitors Bureau
ADA: American Disabilities Act
AED: Automatic External Defibrillator

ARP: Apparatus Replacement Program
CAFR: Comprehensive Annual Financial Report
CDBG: Community Development Block Grant
CIP: Capital Improvement Program
CO: Certificate of Occupancy
CRS: Community Rating System
DCA: Department of Cultural Affairs
DMO: Direct Marketing Organization
DOJ: Department of Justice
DOT: Department of Transportation
ECG: Electric Cities of Georgia
EMS: Emergency Medical System
EMT: Emergency Medical Technician
EPMSA: East Point Main Street Association
EPTV: East Point Television
FAO: Fire Apparatus Operator
FY: Fiscal Year
GAAP: Generally Accepted Accounting Principles
GEARS: Georgia Electronic Accident Reporting System
GFOA: Government Finance Officers Association
HOA: Homeowners Association
HR: Human Resources
HRIS: Human Resources Information System
ISO: Insurance Service Office
ITB: Invitation for bids
ITP: Inside the Perimeter
IT: Information Technology
IVR: Interactive Voice Response System
LWCF: Land and Water Conservation Fund
MARTA: Metropolitan Atlanta Rapid Transit Authority
MCT: Municipal Corporate Trust
MDP: Management Development Program
MEAG: Municipal Electric Authority of Georgia
MS4: Municipal Separate Storm Sewer System
NHA: Neighborhood Association
NPDES: National Pollutant Elimination System
PAL: Police Athletic League
PPE: Personal Protective Equipment
RFP: Request for proposal
SAN: Storage Area Network
SCADA: Supervisory Control and Data Acquisition
SWP3: Storm water Pollution Prevention Plan
TAD: Tax Allocation Bond
TAN: Tax Anticipation Note
TMSA: Total Molecular Surface Area
WTP: Weight Time Priority

MUNICIPAL DEPARTMENTS

CITY ATTORNEY—BRAD BOWM

CITY CLERK—S. DIANE WHITE

COURT SERVICES—JUDGE RASHIDA OLIVER

EAST POINT POWER—ANDY WATSON

ECONOMIC DEVELOPMENT—JAMES M. ROGERS

FINANCE & ACCOUNTING—LOLITA GRANT

FIRE DEPARTMENT—CHIEF WILLIAM WARE

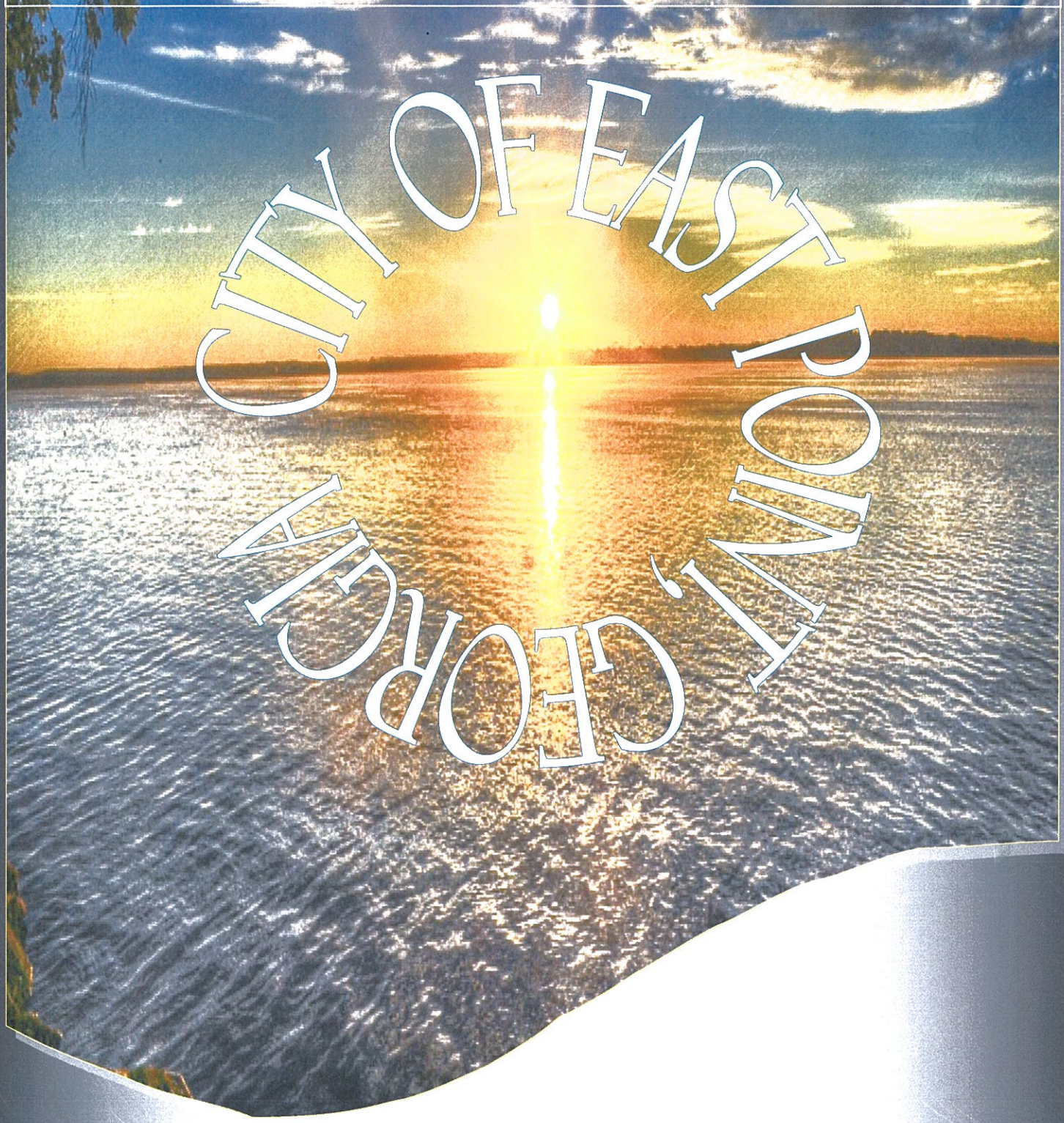
HUMAN RESOURCES—NEDRA SWIFT

INFORMATION TECHNOLOGY—FARHADUL ISLAM

PARKS & RECREATION—JONATHON PENN

PLAN & COMMUNITY DEVL—GENEASA ELIAS

POLICE DEPARTMENT—CHIEF TOMMY GARDNER

PUBLIC WORKS—JEFFERY REEVES

WATER & SE