

CITY OF EAST POINT

ADOPTED BUDGET JULY 1, 2024 – JUNE 30, 2025



**EAST
POINT**
GEORGIA

THIS PAGE IS INTENTIONALLY LEFT BLANK



Fiscal Year 2025 Adopted Budget

Presented By:

Howard Brown, Jr., ICMA-CM
Interim City Manager

Prepared By:

Cynthia Hammond, Interim Finance Director
Shannon Golden, Deputy Finance Director

THE CITY OF EAST POINT, GEORGIA

MAYOR AND CITY COUNCIL



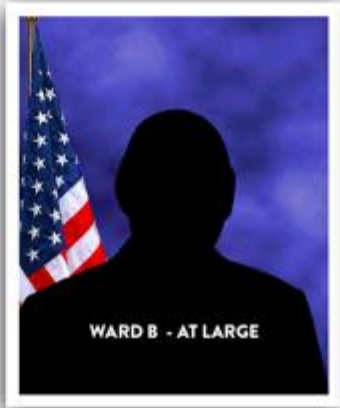
Mayor
Deana Holiday Ingraham



Ward A At Large
Sharon Shropshire



Ward A
Eric Friedly



Ward B At Large
Open Seat



Ward B
Carrie Ziegler



Ward C At Large
T. Starr Cummings



Ward C
Tremayne Mitchell



Ward D At Large
Joshua B. Butler, IV



Ward D
Dr. LaTonya Martin Rogers

INTRODUCTION AND OVERVIEW

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

City Manager’s Budget Message.....7
Priorities and Issues.....10
Strategic Goals.....10
Budget Overview.....12
Budget Ordinance.....17
About East Point.....19
East Point Quick Facts.....21

Financial Structure Policy & Process

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

Organization Structure..... 31
Financial Policies..... 32
Fund Description.....39
Fund Structure and Basis of Budgeting.....42
How to Use this Budget.....43
Budget Process.....45

Financial Summaries

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

Consolidated Financial Schedule.....50
Three Year Consolidated Fund Schedules.....51
Fund Balance Summary and Reconciliation.....57
Revenue Assumptions.....60

Capital & Debt

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

Long Range Financial Plan.....67
Five-Year Revenue Projections.....68
Capital Expenditures Definition and Criteria.....69
Capital Expenditures.....72
Debt Service Summary76

DEPARTMENTAL INFORMATION

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

Positions and Benefits.....	79
50 Worst Properties.....	81
City Attorney.....	83
City Clerk.....	85
City Manager.....	90
Communications	92
Contracts & Procurement.....	94
Customer Care.....	100
Economic Development	101
Equity, Inclusion, and Empowerment	103
Finance	105
Fire.....	107
Human Resources.....	111
Information Resources	113
Municipal Court	116
Parks & Recreation	118
Planning & Community Development.....	120
Police – Administration.....	124
Police - Code Enforcement	125
Police – E-911	126
Police - Jail.....	127
Property Tax.....	128
Public Works.....	129
FLEET.....	136

ENTERPRISE FUNDS

Electric	138
Solid Waste	140
Storm Water	142
Water & Sewer	144

DEFINING TERMS

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

Glossary	148
Abbreviations	154



April 15, 2024

Honorable Mayor and Council Members:

Per the City of East Point’s Charter, I have attached hereto for your review and consideration the proposed Operating and Capital Budget for Fiscal Year (FY) 2025 for the City of East Point, Georgia. This proposed budget is consistent with Section 5-101 of the City of East Point’s Charter and state law which requires it to be a balanced budget across all funds. Fiscal Year 2025 revenues across all funds are budgeted at \$ 209,965,678 and ex pens es are budgeted at \$209,965,678. General Fund revenues are budgeted at \$72,085,983 with expenses budgeted at \$72,085,983.

MAYOR
Deana Holiday
Ingraham

COUNCIL MEMBERS

Ward A
Sharon D. Shropshire
Eric Friedly

Ward B
Carrie Ziegler

Ward C
T. Starr Cummings
Tremayne Mitchell

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

INTERIM CITY MANAGER
Howard Brown, Jr.

The FY 2025 budget continues to show growth like FY 2024 in both long-term and short-term projections of revenues and expenditures. The city projects that revenues will be slightly flat throughout most of FY 2025. The city will continue to invest in improving the infrastructure and service delivery to the constituents of the City of East Point. Incorporated in this budget are the continued replacement of the city’s assets and improving various aging infrastructure; park improvements for the city’s park and recreation areas; Water and Sewer infrastructure improvements funded via the Municipal Option Sales Tax (MOST); and transportation system upgrades throughout the city funded via the Transportation Special Purpose Local Option Sales Tax (TSPLOST). The 50 Worst team will continue to conduct the substandard housing abatement, Clean Cities Initiative programs, and work with the Blight Task Force Data Gathering Initiative.

Budget Highlights:

The total citywide budget across all funds is proposed at \$209,965,678 which is a decrease of \$814,846 from the present year’s amended budget of \$210,780,524. This decrease can be attributed in part to reductions in revenues for Restricted Grants (\$2.4 million), Storm Water (\$1.3 million), and Electric Funds (\$3.1 million). Across all funds, revenues equal expenditures.

The city continued to budget for capital projects which started during the current fiscal year. Projects deemed critical, regulatory in nature or funded through Grants, MOST, TSPLOST or MCT funds are included in the capital project budget plan for FY 2025. These projects include but are not limited to transportation, aging infrastructure, the replacement of aging city vehicles, park improvements, and technology upgrades.

General Fund Revenues

The proposed FY 2025 General Fund budget revenues are \$72,085,893, a \$10,666,430 increase from the FY 2024 amended budget of \$61,419,553. The revenue projections include the increasing of property values and inflation on the economy. Revenues from Local Option Sales Tax (L.O.S.T.), Municipal Option Sales Tax (M.O.S.T.), and Hotel/Motel Taxes, including short-term rental, are projected to increase slightly over last year's collections. Taxation revenues are expected to increase as result of income from the now paid-off Camp Creek TAD.

General Fund Expenditures

General Fund expenditures are proposed at \$72,085,893 which represents a \$10,666,430 increase from the FY 2024 amended budgeted amount of \$61,419,553. Reflected in this budget are the increase of department personnel, cost of living adjustment, compensation study funding, and funding for the replacement of capital assets.

What's in the Budget?

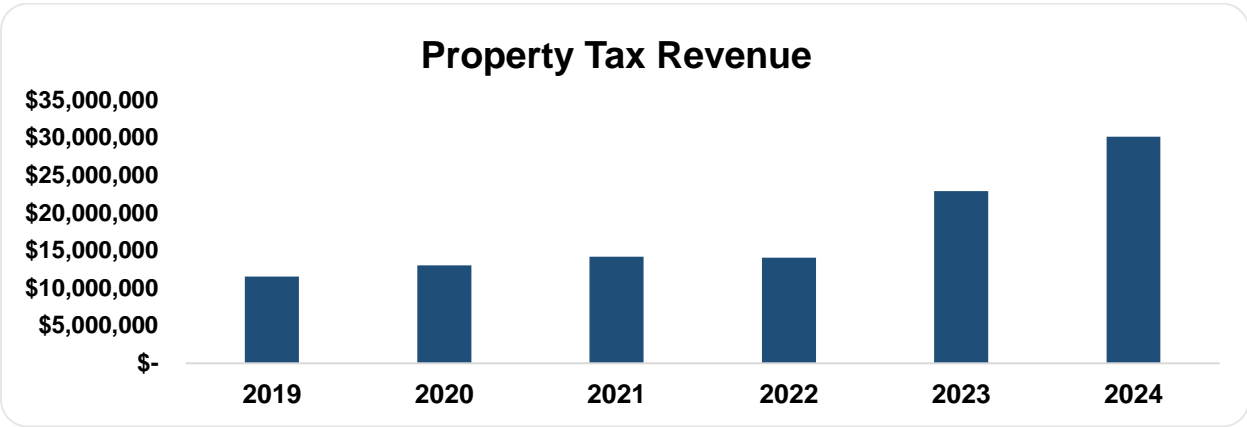
Cost of living and compensation study – For FY 2025, a cost-of-living increase of 3 percent for employees and an estimated \$1.5 million funding for the implementation of the compensation study (20/hr. hybrid option) for low wage-earning employees in the city.

Replacement and improvement of aging assets – In 2024, the city began the process of replacing aging assets such as equipment and vehicles and improved city building's infrastructure. The city plans on continuing to replace aging assets, improve municipal buildings and city parks.

Blight Plan Initiative – During FY 2024, the 50 WORST Team identified properties through the City that will be added to this fiscal year. There has been a comprehensive strategic plan presented to the Mayor and Council to eradicate blight in our community. The 50 Worst Properties Program will continue to be funded as a separate Fund.

Revenue Changes

The City of East Point will continue to increase service to its tax and rate payers with minimum increases in cost. The proposed revenues from taxes, rates, fees, fines, and licenses are proposed to remain the same in FY 2025. The budget proposes to maintain the current property tax millage rate of 13.00 mills.



The chart below compares the revenue across all active funds for FY 2024 amended budget to the proposed FY 2025 budget. The total citywide budget across all funds is proposed at \$209,965,678 which is a decrease of \$814,846 from the FY 2024 amended budget of \$210,780,524.

City of East Point

Two Year Revenue Comparative Budget

Fund	FY 24 Amended	FY 25 Adopted	\$Change
General Fund	\$ 61,419,553	\$ 72,085,983	\$ 10,666,430
Confiscated Assets	979,216	255,900	(723,316)
E-911	1,527,160	1,768,499	241,339
Restricted Grants	12,131,492	11,280,972	(850,520)
General Grants	1,719,494	191,155	(1,528,339)
TAD Corridors	525,000	1,430,000	905,000
Hotel/Motel	4,650,000	5,608,000	958,000
Urban Redevelopment Agency	298,000	201,000	(97,000)
Auditorium Redevelopment	7,000,000	-	(7,000,000)
Capital Projects	6,683,756	8,178,945	1,495,189
TSPLOST	14,589,741	14,339,740	(250,001)
50 Worst Properties	866,690	461,585	(405,105)
City Hall	655,225	846,925	191,700
Water & Sewer	35,903,630	35,207,494	(696,136)
Electric	50,997,705	47,939,756	(3,057,949)
Storm Water	4,990,000	3,636,083	(1,353,917)
Solid Waste	5,843,362	6,533,641	690,279
Total of All Funds	\$ 210,780,024	\$ 209,965,678	\$ (814,346)

FY 2025 Outlook

Mayor, Council, and senior staff identified strategic goals and priority areas. These strategies will sharpen the City's focus on issues that are critical to the orderly growth and prosperity of employees, rate, taxpayers, and visitors. To address these issues the following agreed upon goals and timelines were established:

Priorities and Issues

Employee Health Care

This year the city anticipates no increase for health insurance coverage provided to employees by Aetna. The city's plan year is January 1, 2024, to December 31, 2024.

Staffing

Staff retention continues to be a challenge for some departments. Management has commissioned a job compensation study to determine where the City of East Point ranks in the market for many highly recruited positions. Management is researching the best practices for ways to further compensate employees and improve retention rates in high turnover positions.

Capital Investment

Our Capital Investment Budget will show a careful funding strategy for many of our projects. Our goal is to minimize the burden of implementation on the General Fund as much as possible. All projects viewed as regulatory or critical to operations will be funded.

Depreciation of Buildings and Equipment

Because many of the city's buildings over the last 10 years have been neglected, the city is now faced with the task of improving, renovating, and replacing these aging structures. The Law Enforcement Center (LEC), City Annex, Jefferson Recreation Center, public utilities facility, and water treatment plant will all need to be renovated or replaced. In addition, the city will continue to replace municipal operational vehicles.

STRATEGIC GOALS

The City of East Point adopted a Strategic Plan in 2018. It codified the City's Vision, Mission and Values and established five (5) Focus Areas. The Focus Areas provide a framework that supports the goals identified in the FY 2025 Budget.

Our Vision – The City of East Point desires to be the most sought after, safe and diverse community in Georgia, offering small city charm with big city amenities. East Point is affordable, accessible, and connected to endless opportunities to learn, live, work and play.

Our Mission – To provide exceptional city services that enhance the quality of life in the City of East Point.

Focus Area 1: Safe & Sustainable Community

Parks & Recreation – Continue implementation of the 10-year plan for the upgrade and maintenance of park areas. Implement the *Master Trail System Plan* and expand upon our AAU recreation programs (recreational soccer).

Public Safety – Attract and retain the best public safety employees by providing them with up-to-date technology, exhibit best practices to improve safety in neighborhoods and businesses and provide incentives for public safety officials to purchase homes and live within the City of East Point.

Focus Area 2: Innovative & High Performing Organization

Education & Learning – Be a model *City of Learning* for its employees and the community, establish an *East Point Youth Council* and continue implementation of the *Joint Learning Committee's* goals and objectives.

Focus Area 3: Fiscal Sustainability

Finance – Continue to identify, assess, develop, modify, and adopt sound fiscal policies addressing the ongoing financial requirements of the City's operations.

Focus Area 4: Infrastructure

Public Works – Facilitate proper maintenance of city-owned properties, assets and road infrastructure.

Water Resources – Continue the assessment of the utility infrastructure and drains, perform stormwater management and mapping.

Technology – Continue the upgrade and maintenance of a technology information system that is state-of-the-art, links all city buildings via fiber and brings online servers and systems.

Focus Area 5: Economic Growth

Customer Service – Continue improvements in the level of service offered to internal and external customers.

Economic Development – Attract new, retain, and revitalize existing businesses that are vital to the city's financial stability and quality of life, develop and implement a *Small Business Incentive Program*.

Marketing – Create professional brochures and marketing materials which identify and display positive attributes of the city which will facilitate smart growth and business investment.

BUDGET OVERVIEW

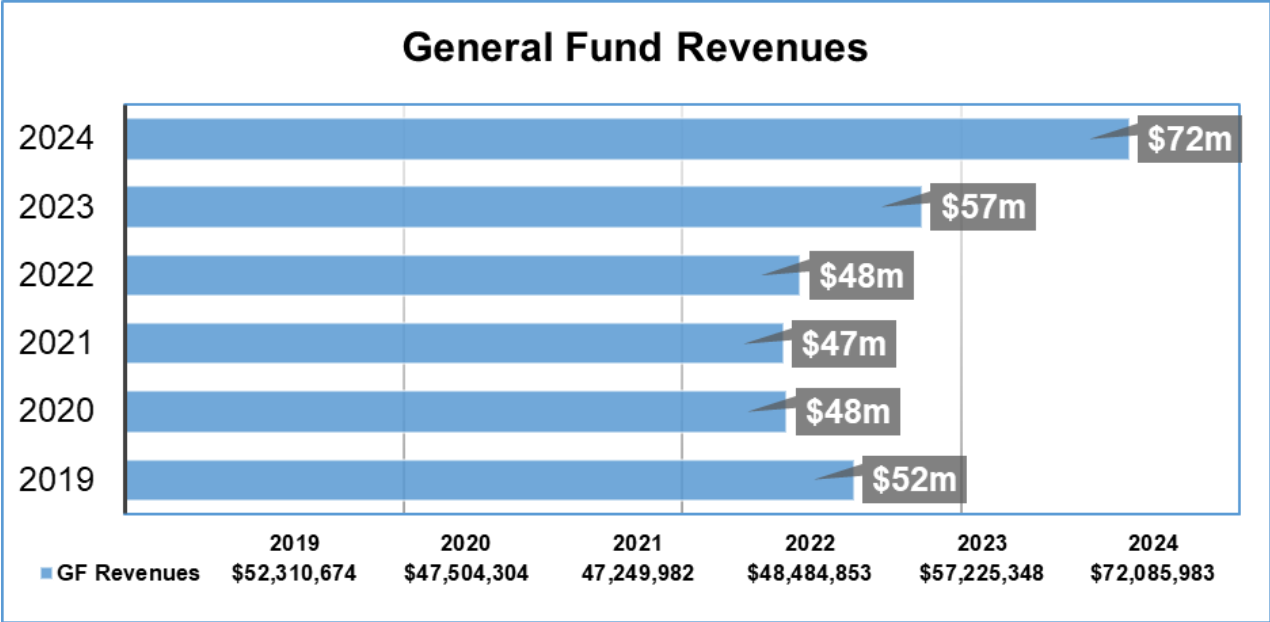
Basis of Accounting

The City uses several funds to ensure compliance with accounting principles and regulations. The governmental funds are the General Fund, Hotel/Motel Fund, Emergency 911 Fund, Grant Funds (Restricted and Police), Condemned Fund, TAD Funds (Camp Creek and Corridor), City Hall Fund, TSPLOST, Urban Redevelopment Agency, Auditorium Redevelopment Fund, Capital Projects Fund and 50 WORST Fund. Income and expenditures into these funds are accounted for using a modified basis of accounting (governmental accounting). In addition, the City maintains four Enterprise funds detailed here. Enterprise funds use the accrual basis of accounting.

Proposed Revenue & Expenditure (by Fund)			
Fund	Revenues	Expenditures	\$Change
General Fund	\$ 72,085,983	\$ 72,085,983	-
Confiscated Assets	255,900	255,900	-
E911	1,768,499	1,768,499	-
Restricted Funds	11,280,972	11,280,972	-
General Grant Funds	191,155	191,155	-
TAD Corridors	1,430,000	1,430,000	-
Hotel/Motel	5,608,000	5,608,000	-
Urban Redevelopment Agency	201,000	201,000	-
Capital Projects	8,178,945	8,178,945	-
TSPLOST	14,339,740	14,339,740	-
50 Worst Properties	461,585	461,585	-
City Hall Fund	846,925	846,925	-
Water & Sewer	35,207,494	35,207,494	-
Electric	47,939,756	47,939,756	-
Storm Water	3,636,083	3,636,083	-
Solid Waste	6,533,641	6,533,641	-
Total of All Funds	209,965,678	209,965,678	-

As illustrated above, the revenues equal expenditures. The increasing inflationary economy is projected to have an impact on local sales taxes, hotel/motel, and alcohol sales, whereby revenues are increased due to the rising cost of everyday goods and services. The long-term impact cannot be projected at this time. Therefore, the city will monitor revenues and adjust in a timely manner. The proposed budget is balanced. Expenditures for the general fund, debt service, grant funds, capital outlays, and enterprise funds are appropriated.

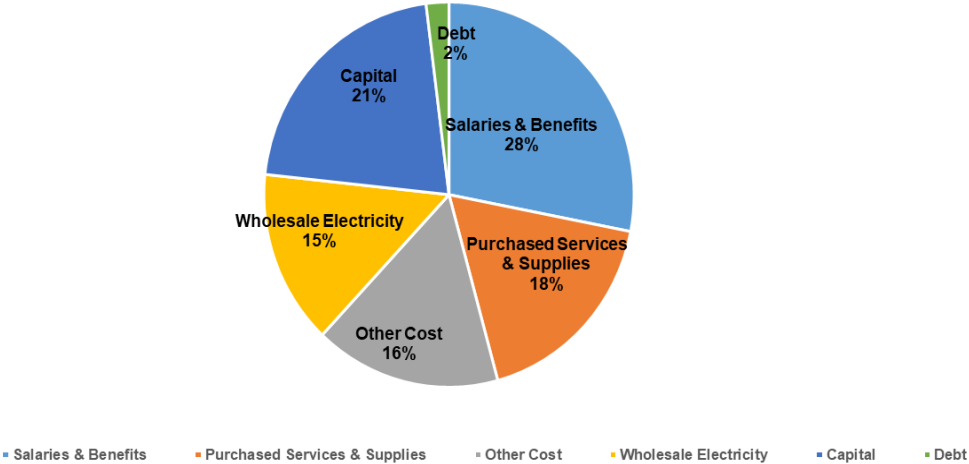
The chart below depicts the budgeted general fund revenue sources for the past five years, showcasing a consistent upward trend apart from the pandemic year. Key contributions to this revenue growth have been property taxes and sales use taxes. For the upcoming fiscal year 2025, our proposed budget for all general fund revenue sources stands at \$72 million.



Expenditures All Funds

As illustrated in the chart below, the expenditures throughout all the City funds are highlighted. The highest percentage of expenditures are paid to salaries and benefits for our 646 budgeted positions. The cost associated with the operation of East Point Power comprises 15% of the total cost of the annual budget. For the fiscal year, a large portion of our expenditures is captured in the capital projects, and as explained in earlier sections of this letter, there are five major projects that are key to this increase (renovation of the city buildings, roadway improvements, park improvements, water & sewer infrastructure, and public safety capital purchases).

Expenditures All Funds for FY2025



PERSONNEL

For Fiscal Year 2025, the city proposes an increase of new positions for the following departments:

- Office of the City Clerk
- Inclusion, equity, and empowerment
- Parks and Cultural Recreation
- Public Safety
- Solid Waste.

ENTERPRISE FUNDS

Electric Fund

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

The AMI/AMR system project was kicked off under the FY 2016 budget; the pilot phase was completed under the FY 2017 budget, and we are anticipating the completion of this project under the FY 2025 budget. This project will automate all electric meters so that meters can be read from one central location. This system will improve overall efficiency and effectiveness in the Electric Department.

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

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

The upcoming year will see the potential for additional off power sales and growth with major warehouse and distribution buildings.

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

Water & Sewer Fund

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

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

With the additional revenue from the Municipal Option Sales Tax, the Water and Sewer Department will continue its work toward a goal of “improving and becoming a world class provider of drinking water to our citizens and customers”. The city is designated as a Water First Community with the Department of Community Affairs. This designation will assist with securing low interest loans for system upgrades as well as identifying East Point-as a safe water provider.

The Water and Sewer Department’s major projects are as follows: 1) Water and Sewer has completed the residential installation of AMI meters. Phase II will implement the remaining AMI system projects for commercial installation; 2) conduct flow monitoring program; 3) conduct water valve locations project and hydrant test and 4) implement water distribution loop project. The Water & Sewer Department recently added the Meter Service Division which repairs and replaces water meters and assure appropriate meter billing.

Solid Waste Fund

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

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

The city is currently implementing procedures that move to one commercial hauler for all commercial waste. This will allow the city to be more efficient and increase revenue collections and compliance with the City’s ordinance.

TSPLOST Fund

The Transportation Special Sales Tax (TSPLOST) Fund account for income generated by a \$.075 Sales and Use tax. These funds are earmarked specifically for the rebuilding of roads and related pavement infrastructure. The citizens of East Point voted transportation as a major priority and approved the TSPLOST in 2016 for collection in April 2017. The Citizens approved for the five-year period ending May 2022, the city expects to receive approximately \$34 million for transportation improvement projects.

50 Worst Properties Fund

In conjunction with our strategic plans to rid the City of East Point of blighted properties, we have created this fund to track the cost of this project and any recuperated revenues.

CONCLUSION

This Fiscal Year 2025 Budget continues to build from FY 2024. The uncertainty of the long and short-term impact of the current inflationary environment may require more adjustments as the fiscal year progresses. This budget provides for the continued uninterrupted operations of the city government and continues investment in improving our infrastructure and service delivery to the tax and rate payers of the City of East Point.

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

Respectfully submitted,

A handwritten signature in blue ink that reads "Howard Brown, Jr." in a cursive script.

Howard Brown, Jr., ICMA-CM
Interim City Manager

AN ORDINANCE

AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF EAST POINT, GEORGIA, TO ADOPT A BUDGET FOR THE FISCAL YEAR, ENDING JUNE 30, 2025; 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, 2025, is \$209,965,678. The budget includes all revenues and expenditures for governmental and enterprise purposes as detailed in the accompanying budget documents herein incorporated is hereby adopted in accordance with Georgia law. The Fund Summaries are as follows:

	FY 2025
<u>OPERATING BUDGETS</u>	<u>Adopted</u>
General Fund	\$ 72,085,983
Confiscated Assets	\$ 255,900
E911	\$ 1,768,499
Hotel/Motel Tax	\$ 5,608,000
Water & Sewer Utility	\$ 35,207,494
Electric Utility	\$ 47,939,756
Storm Water	\$ 3,636,083
Solid Waste	\$ 6,533,641
<i>Subtotal</i>	\$ 173,035,356

	FY 2025
<u>DEBT, GRANT & CAPITAL BUDGETS</u>	<u>Adopted</u>
Capital Projects	\$ 8,178,945
Corridors TAD	\$ 1,430,000
TSPLOST	\$ 14,339,740
50 Worst Properties	\$ 461,585
Urban Redevelopment Agency	\$ 201,000
City Hall	\$ 846,925
General Grant Funds	\$ 191,155
Restricted Grants	\$ 11,280,972
<i>Subtotal</i>	\$ 36,930,322

Grand Total **\$ 209,965,678**

Howard Brown, Interim City Manager, City of East Point

Section 2. This ordinance shall become effective immediately and the budget shall be implemented for the Fiscal Year of July 1, 2024 through June 30, 2025

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.

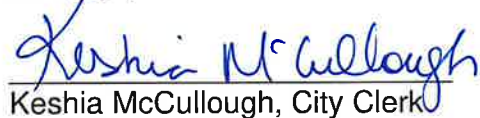
First Reading - May 20, 2024

Second Reading - June 3, 2024

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 3, 2024.

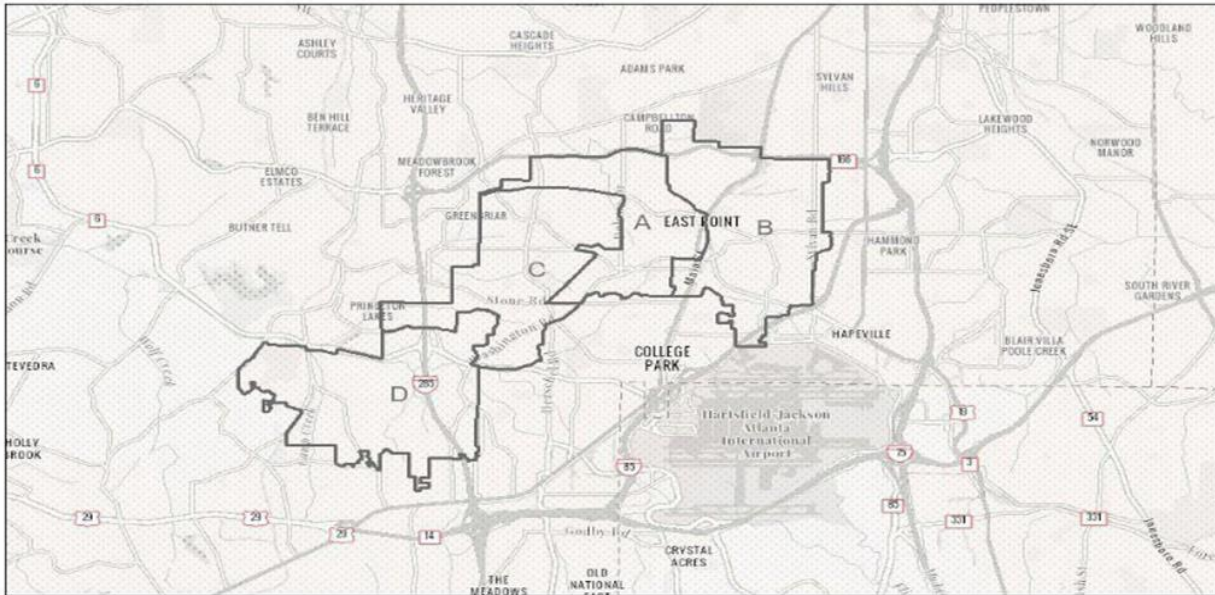

Deana Holiday Ingraham, Mayor

ATTEST:


Keshia McCullough, City Clerk

APPROVED AS TO FORM:


05A13658E83F72CED005F4D8540C4E43 contractworks
L'Erin Wiggins, Interim City Attorney

WARD MAP

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

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

No person is eligible to serve as Mayor unless he or she is at least 27 years of age, is a qualified elector of the City and has continuously resided and maintained his or her domicile in the City for at least 2 years immediately preceding his or her election. No person is eligible to serve as a member of the City Council unless he or she is at least 27 years of age, is a qualified elector of the City, is a resident of the ward from which he or she is elected, and has been a continuous resident and domiciliary of the City for at least

one year immediately preceding his or her election as a Council member. The City is divided into four wards, and within each ward there are two posts, Post I and Post II. Post I of each ward is filled by election on a ward-wide basis by the qualified voters of each ward. Post II of each ward is filled by election on a city-wide basis by the qualified voters of all ward precincts of the City. The Mayor is elected on a city-wide basis by the qualified voters of all ward precincts of the City.

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

Number of Jobs by Sector and Wage

Industry	Average Establishments	Average Employment	Average Weekly Wage
Accommodation and Food Services	4,205	82,093	\$644
Administrative and Support and Waste Management	3,538	70,813	\$1,336
Agriculture, Forestry, Fishing, and Hunting	60	145	\$1,046
Arts, Entertainment, and Recreation	1,113	18,759	\$1,041
Construction	2,326	21,920	\$1,780
Educational Services	1,151	54,167	\$1,396
Finance and Insurance	3,556	62,785	\$2,592
Health Care and Social Assistance	5,524	107,572	\$1,567
Information	1,818	52,930	\$3,090
Management of Companies and Enterprises	463	47,898	\$2,820
Manufacturing	1,406	28,921	\$1,649
Mining, Quarrying, and Oil and Gas Extraction	20	506	\$1,680
Other Services (except Public Administration)	3,938	24,473	\$1,089
Professional, Scientific, and Technical Services	12,428	117,114	\$2,475
Public Administration	294	50,595	\$1,675
Real Estate and Rental and Leasing	3,672	25,397	\$1,676
Retail Trade	3,967	58,839	\$929
Transportation and Warehousing	1,436	63,450	\$1,027
Utilities	81	3,224	\$2,133
Wholesale Trade	2,782	37,854	\$2,155
TOTAL	53,778	929,455	\$1,424

Note: Data represents Third Quarter of 2023 in Fulton County. Data not available for East Point.

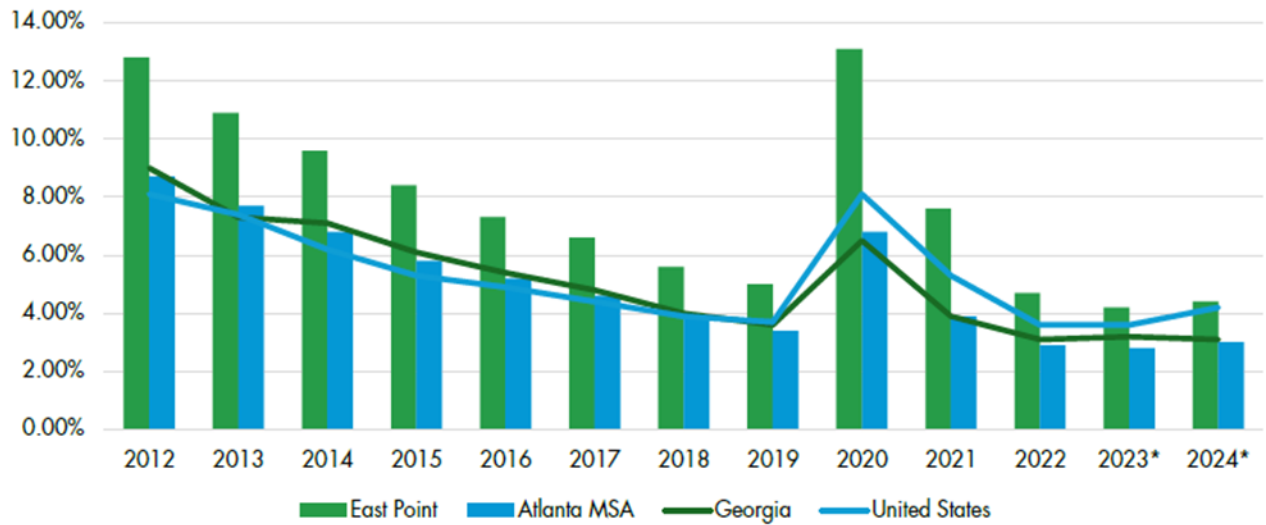
Source: Georgia Department of Labor, Quarterly Census of Employment and Wages

Unemployment Rate

Location	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023*	2024*
East Point	12.8%	10.9%	9.6%	8.4%	7.3%	6.6%	5.6%	5.0%	13.1%	7.6%	4.7%	4.2%	4.4%
Atlanta MSA	8.7%	7.7%	6.8%	5.8%	5.2%	4.6%	3.8%	3.4%	6.8%	3.9%	2.9%	2.8%	3.0%
Georgia	9.0%	7.3%	7.1%	6.1%	5.4%	4.8%	4.0%	3.6%	6.5%	3.9%	3.1%	3.2%	3.1%
United States	8.1%	7.4%	6.2%	5.3%	4.9%	4.4%	3.9%	3.7%	8.1%	5.3%	3.6%	3.6%	4.2%

**Note: Data in 2023 for East Point and Atlanta MSA are preliminary data for December 2023. Data in 2024 is preliminary for February 2024. Source: U.S. Bureau of Labor Statistics*

Unemployment Rate



Leading Employers

Employer	Industry	Employees
City of East Point	Executive and Legislature	450
Corporate Management, Inc.	Building and Dwelling Services	234
CEVA Logistics	Road Transportation Services	211*
Alliance Laundry and Textile Service of Atlanta, LLC	Laundry Service	170
Martin Brower Company/McDonald's Distribution	Grocery Wholesale	163*
Esquire Deposition Solutions, LLC	Business Support Services	134*
Enable of Georgia, Inc.	Social and Rehabilitation Services	120*
BJ's Wholesale Club, Inc.	Department Stores	116*
Kuehne + Nagel	Road Transportation Services	100
Bonterra Nursing Center	Nursing and Residential Care	93*
Walmart	Department Stores	87*
Impact United Methodist Church	Associations and Organizations	81*
KIPP Metro Atlanta Collaborative, Inc.	Primary and Secondary Education	79*
MBC Concessions, Inc.	Restaurants and Bars	65*
AETC, Inc.	Employment Services	61
Newell Recycling, LLC	Waste Management	59*
Sodexo	Restaurants and Bars	55
Quentin's Corner Youth Foundation	Nonclassifiable Establishments	51*
Resurgence Hall, Inc.	Department Stores	50
Jamison Professional Services, Inc.	Employment Services	50
Camp Creek Hotel, LLC	Hotels and Accommodation	50
Rise Preparatory Charter School, Inc.	Primary and Secondary Education	49
Regency Hospital Company, LLC	Hospitals	46*
RCM Restoration Services, LLC	Nonclassifiable Establishments	45*
Fulton County School System	Primary and Secondary Education	44*
Marshalls of Ma, Inc.	Department Stores	41*
Imperial Investments Airport, LLC	Hotels and Accommodation	41*
Mullins Brothers Paving Contractors, Inc.	Civil Engineering	37*
Oriental Hotel, Inc.	Hotels and Accommodation	35
Mereduc	Wood Product Manufacturing	34*
Jencare Neighborhood Medical Center	Physicians and Health Practitioners	33*
TPS Parking Management	Miscellaneous Personal Services	32*
Robles Masonry Construction, Inc.	Residential/Commercial Building Construction	27*
Fairfield Inn	Hotels and Accommodation	26*
Rue21, Inc.	Clothing and Apparel Stores	26*
Church's	Restaurants and Bars	25*
Runway Hotel	Hotels and Accommodation	25
Terry Learning Center Foundations, Inc.	Miscellaneous Personal Services	25
Fulton Leadership Academy Foundation	Primary and Secondary Education	25*
Housing Authority of the City of East Point	Administration of Public Programs	24*

Source: D&B Hoovers, 2024

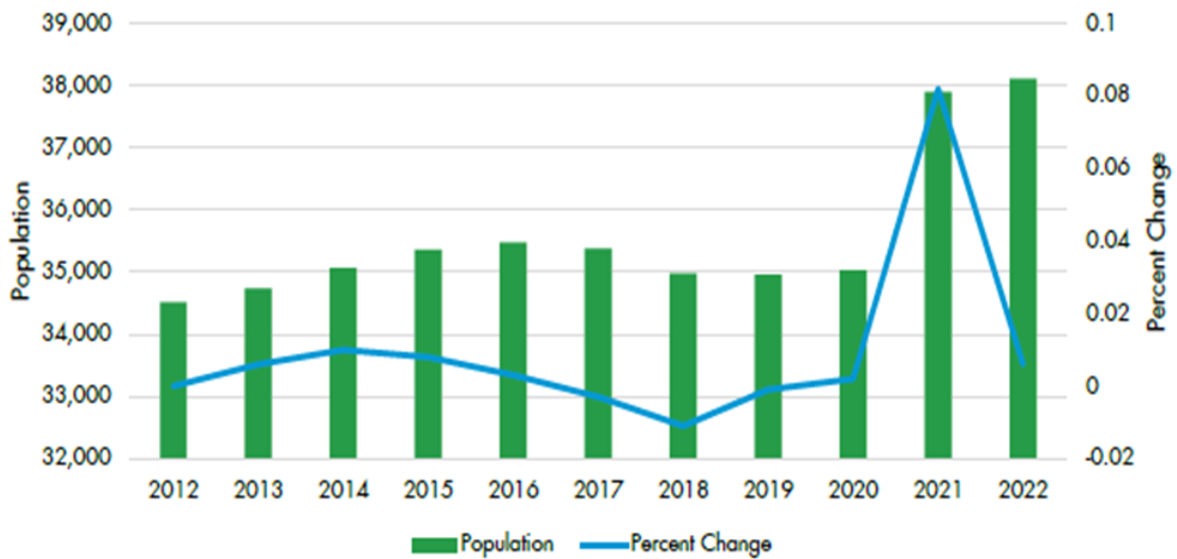
* Indicates Modeled Employment rather than Actual

Population

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Population	34,515	34,737	35,070	35,357	35,477	35,380	34,977	34,957	35,031	37,895	38,113
Percent Change	-	0.6%	1.0%	0.8%	0.3%	-0.3%	-1.1%	-0.1%	0.2%	8.2%	0.6%

Source: U.S. Census Bureau ACS 5-Year Estimates

Population

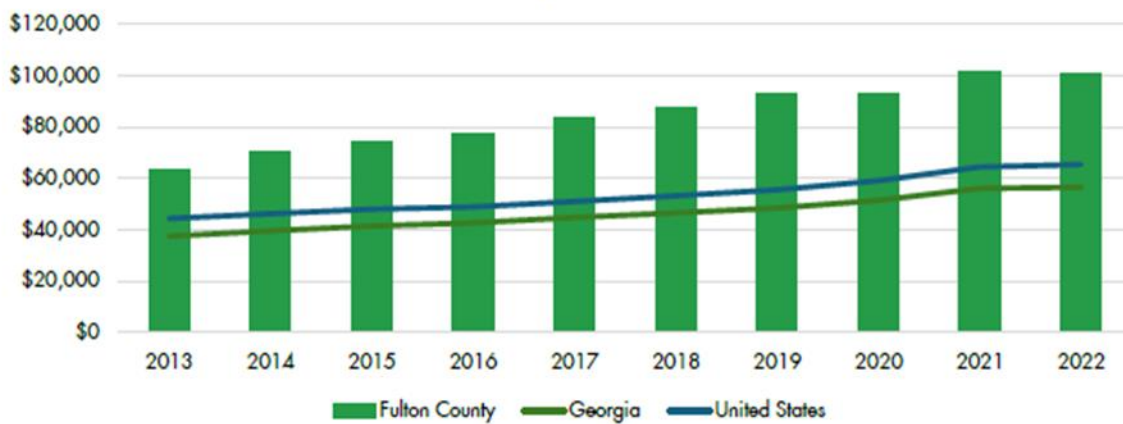


Per Capita Income

Year	Fulton County Per Capita Income	Annual Growth	Georgia Per Capita Income	Annual Growth	U.S. Per Capita Income	Annual Growth	County as a % of Georgia	County as a % of U.S.
2012	\$64,608	1.5%	\$37,251	1.3%	\$44,237	3.7%	173%	146%
2013	\$63,333	-2.0%	\$37,486	0.6%	\$44,401	0.4%	169%	143%
2014	\$70,263	10.9%	\$39,551	5.5%	\$46,287	4.2%	178%	152%
2015	\$73,978	5.3%	\$41,529	5.0%	\$48,060	3.8%	178%	154%
2016	\$77,349	4.6%	\$42,744	2.9%	\$48,971	1.9%	181%	158%
2017	\$83,377	7.8%	\$44,838	4.9%	\$51,004	4.2%	186%	163%
2018	\$87,609	5.1%	\$46,626	4.0%	\$53,309	4.5%	188%	164%
2019	\$93,307	6.5%	\$48,535	4.1%	\$55,547	4.2%	192%	168%
2020	\$92,999	-0.3%	\$51,469	6.0%	\$59,153	6.5%	181%	157%
2021	\$101,688	9.3%	\$56,184	9.2%	\$64,430	8.9%	181%	158%
2022	\$100,614	-1.1%	\$56,589	0.7%	\$65,470	1.6%	178%	154%

Source: Bureau of Economic Analysis

Per Capita Income

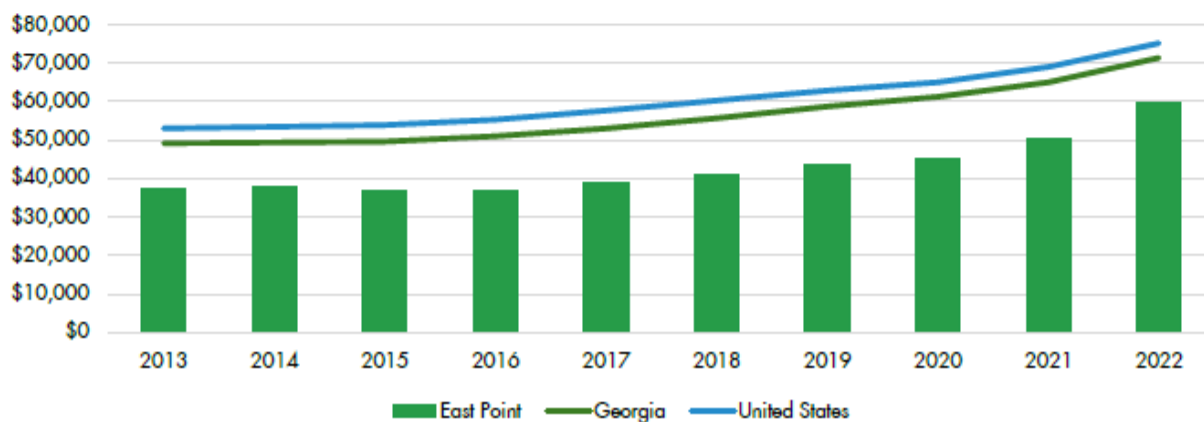


Median Household Income

Year	East Point Median Household Income	Annual Growth	Georgia Median Household Income	Annual Growth	U.S. Median Household Income	Annual Growth	County as a % of Georgia	County as a % of U.S.
2012	\$64,608	1.5%	\$37,251	1.3%	\$44,237	3.7%	173%	146%
2013	\$63,333	-2.0%	\$37,486	0.6%	\$44,401	0.4%	169%	143%
2014	\$70,263	10.9%	\$39,551	5.5%	\$46,287	4.2%	178%	152%
2015	\$73,978	5.3%	\$41,529	5.0%	\$48,060	3.8%	178%	154%
2016	\$77,349	4.6%	\$42,744	2.9%	\$48,971	1.9%	181%	158%
2017	\$83,377	7.8%	\$44,838	4.9%	\$51,004	4.2%	186%	163%
2018	\$87,609	5.1%	\$46,626	4.0%	\$53,309	4.5%	188%	164%
2019	\$93,307	6.5%	\$48,535	4.1%	\$55,547	4.2%	192%	168%
2020	\$92,999	-0.3%	\$51,469	6.0%	\$59,153	6.5%	181%	157%
2021	\$101,688	9.3%	\$56,184	9.2%	\$64,430	8.9%	181%	158%
2022	\$100,614	-1.1%	\$56,589	0.7%	\$65,470	1.6%	178%	154%

Source: U.S. Census Bureau

Median Household Income





**Data represents Atlanta MSA. Data is unavailable for East Point.
Source: Zillow*

While the median number of days to close has decreased -11.1% over the past year, the median sales price has increased 4.2%.

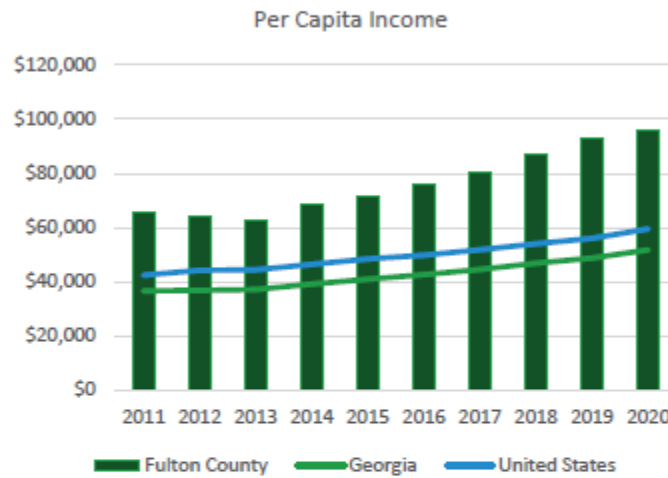


List Price: \$375,000



List Price: \$585,000

Per Capita Income



Year	Fulton County Per Capita Income	Annual Growth	Georgia Per Capita Income	Annual Growth	U.S. Per Capita Income	Annual Growth	County as a % of Georgia	County as a % of U.S.
2011	\$65,528	5.5%	\$36,672	5.8%	\$42,463	5.4%	179%	154%
2012	\$63,840	-2.6%	\$36,876	0.6%	\$44,283	4.3%	173%	144%
2013	\$62,474	-2.1%	\$37,183	0.8%	\$44,489	0.5%	168%	140%
2014	\$68,820	10.2%	\$39,142	5.3%	\$46,486	4.5%	176%	148%
2015	\$71,712	4.2%	\$41,020	4.8%	\$48,429	4.2%	175%	148%
2016	\$75,987	6.0%	\$42,693	4.1%	\$49,870	3.0%	178%	152%
2017	\$80,683	6.2%	\$44,536	4.3%	\$51,885	4.0%	181%	156%
2018	\$87,395	8.3%	\$46,882	5.3%	\$54,098	4.3%	186%	162%
2019	\$92,961	6.4%	\$48,765	4.0%	\$56,047	3.6%	191%	166%
2020	\$95,683	2.9%	\$51,780	6.2%	\$59,510	6.2%	185%	161%

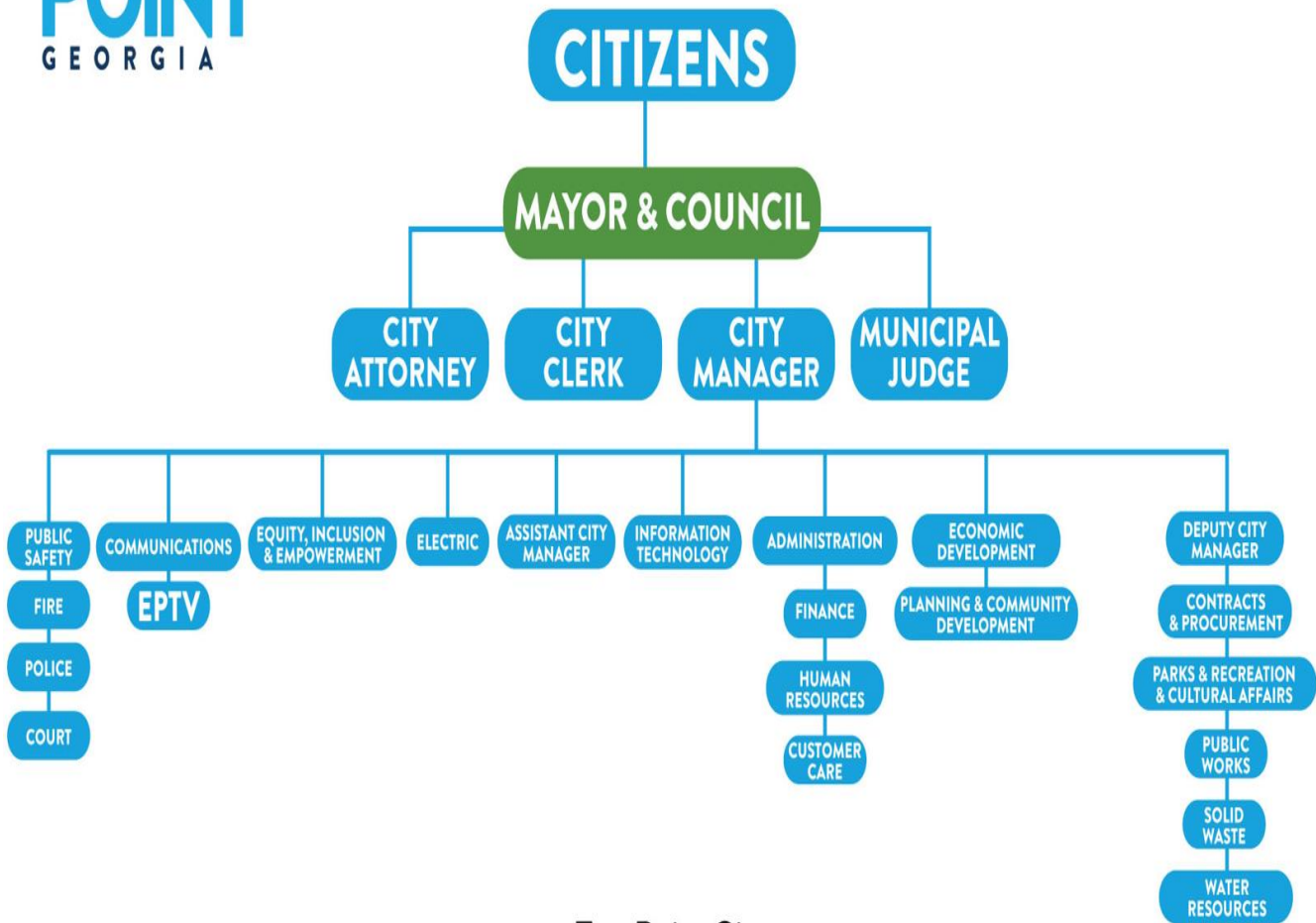
Source: U.S. Bureau of Economic Analysis

THIS PAGE IS INTENTIONALLY LEFT BLANK

THIS PAGE IS INTENTIONALLY LEFT BLANK



CITY OF EAST POINT, GEORGIA ORGANIZATIONAL CHART



www.EastPointCity.org

GENERAL BUDGET AND FINANCIAL POLICIES

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

FUND BALANCE AND STABILIZATION RESERVE POLICY

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

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

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

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

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

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

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

FUND BALANCE AND STABILIZATION RESERVE POLICY, CONTINUED

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

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

Reserve Levels – The City will maintain a minimum level of Unassigned Fund Balance in the following funds:

1. General Fund equivalent to three months or a minimum of \$12 million;
2. Electric Fund equivalent to four months or a minimum of \$ 15 million;
3. Water and Sewer Fund equivalent of four months or a minimum of \$ 8.5 million;
4. Solid Waste Fund equivalent of four months or a minimum of \$1.6 million
5. Storm Water Fund equivalent of three months or a minimum of \$625,000

LONG TERM DEBT FINANCING POLICY

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

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

RECOMMENDATION

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

- When non-continuous projects (those not requiring continuous annual appropriations) are desired;
- When it can be determined that future users will receive a benefit from the improvement;

LONG TERM DEBT FINANCING POLICY, CONTINUED

- When it is necessary to provide basic services to residents and taxpayers;
- When total debt, including that issued by overlapping government entities, does not constitute an unreasonable burden to residents and taxpayers;
- Determining that the benefits of the improvement exceed the costs, including interest costs;
- Maintaining a debt service coverage ratio which ensures that combined debt service requirements will not exceed revenues pledged for the payment of debt;
- Analyzing the impact of debt service on total annual fixed costs before bonded long-term debt is issued;
- Maintaining total debt service for general obligation debt that does not exceed 10 percent of the net operating revenues. Net operating revenues are all general fund revenues available after accounting for transfers between other City funds;
- The Annual Budget and Capital Improvement Plan should include a statement of sources and uses for long term capital projects including debt service financing schedules and a capital debt capacity analysis;
- Professionals related to the financing transaction should be selected through a Request for Proposal process. Such professionals should include Bond Counsel, Financial Advisor, Underwriters, Placement Agent and Bond Trustee when such applicable services are needed. In no instance should the Underwriter selling and marketing the bonds serve as the Financial Advisor.

ANNUAL OPERATING BUDGET AND CAPITAL IMPROVEMENT POLICY

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

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

ANNUAL OPERATING BUDGET AND CAPITAL IMPROVEMENT POLICY, CONTINUED

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

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

- **Adoption**

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

- **Amendments**

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

- **Balanced Budget**

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

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

ANNUAL OPERATING BUDGET AND CAPITAL IMPROVEMENT POLICY, CONTINUED

- **Planning**

The City will utilize a Decentralized Budget Process. All departments will be given an opportunity to participate in the Budget Process and submit funding requests to the City Manager.

- **Capital**

All Capital Expenditures must be approved as part of each department budget in the Capital Improvement Fund. Before committing to a Capital Improvement Project, the City Manager or his/her designee must verify fund availability.

The Capital Budget provides annual funding for long-term capital projects identified in the Capital Improvement & Action Program (CIAP). During the Annual Budget Process, each department submits its Budget request including operating and capital needs. Upon review of the requests, major capital projects are placed in the Capital Improvements Fund. Other capital outlays are placed in the department's operating budget. Capital outlay is generally defined as an individual item in excess of \$5,000 with a life expectancy of more than two years but less than 10 years.

Citywide capital improvements are assessed and prioritized based on the City's objectives and goals, the City's comprehensive work plan, and the City's strategic plan.

- **Interim Reporting on the Annual Budget and Capital Improvements and Action Plan**

Periodic financial reports will be provided to enable the City Manager to monitor and control the Annual Operating and Capital Budget and to enable Department Heads to manage the annual appropriations.

These reports will be prepared and distributed to Department Heads and on to the City Manager. Summary financial and budgetary reports should be presented by the City Manager to the City Council no less than quarterly and preferably on a monthly basis.

- **Control and Accountability**

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

- **Performance Measures**

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

ANNUAL OPERATING BUDGET AND CAPITAL IMPROVEMENT POLICY, CONTINUED

- **Budget Transfers**

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

ACCOUNTING AND FINANCIAL REPORTING POLICY

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

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

The City will maintain a Chart of Accounts that complies with requirements of the State of Georgia and is in accordance with Generally Accepted Accounting Principles (GAAP).

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

The City will attempt to minimize the number of funds. Funds will be categorized in accordance with Generally Accepted Accounting Principles (GAAP) for reporting purposes.

The ACFR shall be prepared in accordance with GAAP and GAAFR. The ACFR will be presented in a way to communicate effectively with citizens about the financial affairs of the City. The ACFR shall be made available to the elected officials, creditors, and citizens.

ACCOUNTING AND FINANCIAL REPORTING POLICY, CONTINUED

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

REVENUE POLICIES

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

EXPENDITURE POLICIES

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

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

FUND ACCOUNTING

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

Major Funds

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

General Fund

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

Capital Projects Fund

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

Additionally, the City has the following Special Revenue Funds:

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

Confiscated Assets Fund

The confiscated assets fund accounts for funds received from the enforcement of drug laws and shared revenues resulting from the confiscation of property from drug offenders' arrests.

E-911 Fund

The E-911 fund accounts for system fee collections, and the operation of the Emergency 911 System within the City of East Point.

Restricted Grant Fund

Grants that have a grantor requirement to have funds deposited into a separate bank account from the General Fund.

FUND ACCOUNTING, CONTINUED

Hotel/Motel Fund

The Hotel/Motel Fund is a Special Revenue Fund for the purpose of promoting tourism. Revenues for the fund are raised from a 3% hotel motel tax placed on hotels/motels conducting business within the City limits. Expenditures are strictly directed to the promotion of tourism.

TSPLOST Fund

The purpose of this fund is to account for expected grant funds from a Special Purpose Local Option Sales Tax for Transportation purposes.

Urban Redevelopment Fund

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

50-WORST PROPERTIES Fund

This fund will capture the cost of demolition for vacant properties within the City that violate Fire Codes and or are a threat to health and safety.

The City has the following Proprietary Funds:

Water & Sewer Enterprise Fund

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

Electric Enterprise Fund

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

Solid Waste Enterprise Fund

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

Storm Water Management Enterprise Fund

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

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

Fiduciary Funds

Fiduciary fund reporting are focuses on net assets. The City's fiduciary funds include a pension trust fund and an agency fund. The pension trust fund provides pensions to City employees and City elected officials. The agency fund collects municipal court fines and

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

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

All Proprietary Funds are budgeted for using the accrual basis of accounting. Whereby, revenues are recognized when incurred. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

GAAP BASIS vs. BUDGET BASIS

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

TAX MILLAGE RATE

As a part of the normal budget process, the governing authority adopts a millage rate to provide property tax revenue to the General Fund. The adopted millage rate for tax year 2024 assumes 13.00 mills.

WHAT IS A BUDGET?

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

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

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

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

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

QUESTIONS & ANSWERS**Q: What is the purpose of the City Budget?**

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

Q: What is a fiscal year?

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

Q: What is a millage rate?

A: When the City adopts its annual budget, it determines the tax rate that must be applied on property in order to generate the necessary revenue in addition to all other sources that are available. The adopted tax rate for the City of East Point for the 2024 tax year is 13.00 mills, or \$13.00 per \$1,000 of taxable value. The Fulton County Tax Assessor establishes the taxable value of all property in the City. The City has no control over the taxable value of property; it only has control over the tax rate that is levied.

Q: What is a mill of tax?

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

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

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

Q: What is an operating budget?

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

Q: What is a capital improvement budget?

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

Q: What is an enterprise fund?

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

Q: What is a budget appropriation?

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

Q: What is a budget amendment?

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

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

For the fiscal year 2025, the City of East Point began the budget process with updates to its capital budget long term infrastructural projects and proposal for new projects in the new budget year. The Capital Improvement Budget was presented to Mayor and Council on January 16, 2024. The city then began the preparation of the operational budget with revenue and expenditure projections. In forecasting revenues and expenditures, the city first reviewed its mission statement, strategy plan and goals and objectives to set priorities for spending. In addition, staff considered historical trends, current changes within the city and projected economic trends when forecasting revenues and expenditures.

Budget Preparation

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

Budget Review

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

Budget Adoption

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

BUDGET AMENDMENTS

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

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

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

KEY ACTORS

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

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

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

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

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

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

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

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

Budget Calendar

Activity	Time Frame	Lead/Responsibility
Capital Budget Forms Circulated	November 1st	City Manager Office and Budget Manager
Submission of CIP for Management Review	December 1st	Senior Management Analyst and Budget Manager
Management Review of CIP request	December 7th	City Manager Office, Finance Director, Budget Manager
Finalize all changes to CIP Budget	December 14 th	City Manager Office, Finance Director, Budget Manager
Transmission of CIP Budget to Mayor & Council (per City Charter: 5-104)	January 16 th (MLK Holiday - Jan 15 th)	City Manager/ Finance
Distribution of Personnel forms	January/February	Human Resources Director
Load BS&A Access to Departments	February 15 th	Budget Manager
Budget Training	February 14 th & 15 th	Budget Manager
FY2025 Budget Entry	February 16 th – February 29 th	Department Heads/Admin
Meet with Department Heads for Personnel Review	March 4 th -March 15 th	Human Resources Director
Meet with Department Heads for IT budget Review	March 4 th -March 15 th	City Manager Office and Budget Manager
FY 2025 Benefit Projections and Pension Contributions	March 4 th -March 15 th	Human Resources/ Finance
Meet with Department Directors for Budget Review	March 4 th -March 15 th	Information Technology Director

Upload of Personnel Roster and Benefit cost to the Budget Module	March 4 th – March 15 th	Human Resources, Copies to be provided to Finance Director
Submission of General Fund, Enterprise Fund, Grants & Capital Department request to Finance Director	March 18 th -March 22 nd	Budget Manager
Management Review of Revised Department Request	March 18 th -March 22 nd	City Manager, Finance and Departmental Directors
Special Revenue funds and Cost Allocation and management changes to Budget	March 18 th -March 22 nd	Finance Director, Deputy Finance Director, Grants Manager, Budget Manager
Circulation of Proposed Budget to Management for final approval	March 25 th	Budget Manager
Printing and Compilation of Mayor and Council Budget Book	April 1 st	Budget Manager
Submission of FY2025 Budget to Mayor & Council	April 15 th	Budget Manager
Activity	Time Frame	Lead/Responsibility
Review of Recommended Budget: Mayor & Council, Budget & Finance Committee	April 16 th - May 30 th	Mayor and Council
Budget Advertisement in S. Fulton	April 18 th	Budget Manager
Budget Advertisement in South Fulton	May 2 nd	Budget Manager
1st Reading of Proposed Budget & Public Hearing	May 20 th	Mayor & Council
2nd Reading of Budget	June 3 rd	Mayor & Council
Final Adoption of FY2025 Budget (per sec 5-101 of City Charter)	June 3 rd	Mayor & Council
Upload Adopted Budget to City's website	June 17 th	Budget Manager Information Technology Department

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

FISCAL YEAR 2025 BUDGET

The FY 2025 City of East Point Annual Budget was created to support short and long-range planning and focuses on the use of financial resources over the next fiscal year. The table below details out the major revenue sources and well as expenditures by types for the budget year.

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

SUMMARY OF ALL FUNDS FY 2025	GOVERNMENT TYPE FUNDS	Business Type Funds			
		Electric	Water & Sewer	Solid Waste	Storm Water
	Amount in \$	Amount in \$	Amount in \$	Amount in \$	Amount in \$
Revenues					
Taxation	48,077,406				
Licenses & Permits	3,818,100				
Intergovernmental	30,000				
Charge for Service	1,293,051	47,939,756	35,207,494	6,533,641	3,636,083
Investment Income	40,000				
Miscellaneous Income	1,817,800				
Other Financing Sources	16,011,426				
Fines & Forfeitures	998,200				
Total Revenues	72,085,983	47,939,756	35,207,494	6,533,641	3,636,083
Expenditure					
Personnel Services	46,816,794	3,418,689	4,579,842	2,323,109	464,557
Purchased/Contracted Service	13,241,375	1,612,500	5,556,225	1,631,900	421,611
Supplies	2,786,227	31,731,304	873,390	127,800	13,000
Capital	22,500.00	4,270,000	15,199,678	230,000	2,395,000
Indirect Cost	1,297,234	3,590,814	3,778,526	303,972	341,915
Debt Service	1,452,000	-	2,292,252	267,293.00	-
Other Cost	95,285	3,316,449	2,927,581	-	-
Transfer In / Out	6,374,568			1,649,567	-
Total Expenditures	72,085,983	47,939,756	35,207,494	6,533,641	3,636,083
Excess	-	-	-	-	-
Balance Beginning 6/30/2024	60,891,869	16,941,181	6,409,253	(9,812,450)	7,306,679
Transfer from Fund balance	-				
Change in Fund Balance 6/30/2024*	-	-	-	-	-
Projected Fund Balance 6/30/2025	60,891,869	16,941,181	6,409,253	(9,812,450)	7,306,679
Projected Ending Fund Balance	60,891,869	16,941,181	6,409,253	(9,812,450)	7,306,679

*Projected based upon current operations

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

General Fund	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Revenues:				
Taxation	\$ 40,132,102	\$ 38,152,208	\$ 41,921,900	\$ 48,077,406
Licenses and Permits	3,167,952	4,988,511	2,748,704	3,818,100
Intergovernmental Revenue	208,926	35,231	1,025,000	30,000
Charge for Services	756,398	1,063,198	694,600	1,293,051
Fines & Forfeitures	652,417	623,663	600,000	998,200
Investment Income	91,528	33,812	30,000	40,000
Miscellaneous Revenue	1,880,714	2,138,877	1,597,881	1,817,800
Other Financing Sources	11,066,126	7,425,958	12,801,468	16,011,426
Total Revenues	\$ 57,956,163	\$ 54,461,458	\$ 61,419,553	\$ 72,085,983
Expenditures:				
Personnel Services	34,946,869	27,324,424	37,178,569	46,816,794
Purchased/Contracted Services	6,578,058	6,296,688	10,677,686	13,241,375
Supplies	2,483,419	1,301,660	2,656,421	2,786,227
Capital	2,972	13,964	69,522	22,500
Indirect Costs	1,451,864	967,910	1,070,000	1,297,234
Other Costs	258,448	112,326	838,580	1,452,000
Debt Service	95,285	-	95,285	95,285
Other Financing Uses	1,410,179	1,804,300	8,833,490	6,374,568
Total Expenditures	\$ 47,227,094	\$ 37,821,272	\$ 61,419,553	\$ 72,085,983

Expenditures By Department	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
City Council/City Clerk	\$ 1,488,567	\$ 1,488,999	\$ 2,333,715	\$ 2,447,294
Executive*	4,165,039	3,009,018	6,561,013	6,377,232
Administration**	9,354,504	8,300,382	18,972,092	17,523,378
Judicial	1,083,429	819,633	1,440,022	1,610,078
Police	15,278,974	12,509,558	16,626,552	22,987,014
Fire	9,935,090	7,248,255	8,243,194	12,445,877
Public Works	2,009,998	1,629,333	2,222,070	2,378,564
Parks & Recreation	1,752,854	1,367,797	1,961,847	3,028,425
Planning & Community Development	1,379,770	968,064	2,028,576	2,140,238
Economic Development	778,869	480,233	1,030,472	1,147,883
Total	\$ 47,227,094	\$ 37,821,272	\$ 61,419,553	\$ 72,085,983

Notes:

- * Executive - includes Mayor, City Manager, Communications, Equity and Inclusion & Legal
- ** Administration - includes Finance, Accounting, Purchasing, Tax, HR, Facilities & Operations, Building & Grounds and the transfer to Capital Projects Fund.

E-911 Fund	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Revenues:				
Charges for Services	\$ 756,798	\$ 569,806	\$ 670,000	\$ 913,211
Other Financing Sources	857,160	642,870	857,160	855,288
Total Revenues	\$ 1,613,958	\$ 1,212,676	\$ 1,527,160	\$ 1,768,499
Expenditures:				
Personnel Services	\$ 1,110,664	\$ 727,432	\$ 1,054,057	\$1,223,822
Purchased/Contracted Services	101,353	268,482	360,293	415,978
Supplies	10,126	8,939	26,000	24,500
Indirect Cost from Internal Funds	71,178	47,452	71,178	104,199
Other Costs	-	-	-	-
Total Expenditures	\$ 1,293,321	\$ 1,052,305	\$ 1,511,528	\$ 1,768,499

Expenditures By Department	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Operations	\$ 1,222,143	\$ 1,004,853	\$ 1,440,350	\$ 1,664,300
Allocations	71,178	47,452	71,178	71,178
Other Cost	-	-	-	-
Total	1,293,321	1,052,305	1,511,528	1,735,478

Water & Sewer Fund	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Revenues:				
Charges for Services -Water	\$ 13,233,328	\$ 10,112,019	\$ 12,964,194	\$ 13,563,702
Charges for Services -Sewer	8,069,357	6,130,054	8,490,381	\$ 8,375,249
Intergovernmental Revenue	3,857,040	4,418,089	5,795,868	\$ 5,800,000
Other Financing Sources	-	249,989	8,309,142	\$ 7,190,662
Miscellaneous Revenues	380,684	206,911	444,045	\$ 277,881
Total Revenues	\$ 25,540,409	\$ 21,117,062	\$ 36,003,630	\$ 35,207,494

Expenses:				
Personnel Services	\$ 3,993,275	\$ 3,011,316	\$ 4,107,295	\$ 4,579,842
Purchased/Contracted Services	3,501,312	4,561,011	6,090,525	\$ 5,556,225
Supplies	819,647	681,635	851,240	\$ 873,390
Capital Outlays	5,949,731	9,081,819	15,250,090	\$ 15,199,678
Indirect Cost Allocation	4,379,897	2,919,932	4,379,897	\$ 3,778,526
Other Cost	2,576,777	1,716,299	2,292,252	\$ 2,292,252
Debt Service	1,340,681	1,237,331	2,932,331	\$ 2,927,581
Depreciation	4,364,210	3,251,928	-	\$ -
Total Expenses	\$ 26,925,530	\$ 26,461,271	\$ 35,903,630	\$ 35,207,494

Expenses by Department	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Administration	\$ 723,298	\$ 656,729	\$ 929,575	\$ 1,085,333
Sewer Line Maintenance	4,322,570	7,390,321	11,407,490	8,555,753
Water Treatment Plant	4,641,948	4,558,302	8,467,602	10,903,063
Water Line Maintenance	3,258,198	3,699,939	3,777,966	3,765,603
Meter Repair	950,153	736,358	1,212,229	1,232,397
Technical	367,798	294,132	504,288	666,986
Debt Service	1,340,681	1,237,331	2,932,331	2,927,581
Allocations/Other Costs	11,320,884	7,888,159	6,672,149	6,070,778
Total	\$ 26,925,530	\$ 26,461,271	\$ 35,903,630	\$ 35,207,494

Electric Fund	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Revenues:				
Electric System	\$ 41,247,714	\$ 33,212,199	\$ 44,635,961	\$ 43,559,211
Electric Distribution	3,828,873	3,163,451	4,095,999	4,155,154
Miscellaneous Revenue	219,868	158,703	2,265,745	225,391
Total Revenues	\$ 45,296,455	\$ 36,534,353	\$ 50,997,705	\$ 47,939,756

Expenses:				
Personnel Services	\$ 3,516,055	\$ 2,687,905	\$ 3,413,632	\$ 3,418,689
Purchased/Contracted Services	520,495	967,044	1,045,988	1,612,500
Supplies	587,210	552,244	860,000	933,000
Capital	3,478,403	3,079,625	7,407,080	4,270,000
Wholesale Electric	30,636,041	24,417,500	30,798,304	30,798,304
Cost Allocation	4,164,342	2,776,227	4,156,252	3,590,814
Debt Service	-	-	-	-
Depreciation	1,021,025	1,104,713		
Other Costs	3,348,267	2,249,127	3,316,449	3,316,449
Total Expenses	\$ 47,271,838	\$ 37,834,385	\$ 50,997,705	\$ 47,939,756

Expenses by Department	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Administration	\$ 532,143	\$ 339,151	\$ 572,773	458,116
Distribution	4,091,596	3,868,042	4,746,847	5,506,074
Wholesale Power	30,636,041	24,417,500	30,798,304	30,798,304
Allocations/Other Costs	12,012,058	9,209,692	14,879,781	11,177,263
Total	\$ 47,271,838	\$ 37,834,385	\$ 50,997,705	\$ 47,939,757

Storm Water Fund	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Revenues:				
Charges for Services	\$ 2,556,550	\$ 2,419,653	\$ 2,490,000	\$ 2,500,000
Other Financing Sources			\$ 2,500,000	1,136,083
Miscellaneous Revenue	2,089			-
Total Revenues	\$ 2,558,639	\$ 2,419,653	\$ 4,990,000	\$ 3,636,083

Expenses:				
Personnel Services	\$ 486,123	\$ 355,752	\$ 495,885	\$ 464,557
Purchased/Contracted Services	1,184,080	192,230	460,111	421,611
Supplies	11,483	9,586	12,600	13,000
Capital	266,305	1,643,013	3,895,000	2,395,000
Cost Allocation	228,273	152,181	126,404	341,915
Debt Service	239,751	-	-	-
Depreciation	341,484	183,831	-	-
Other Costs	126,108	84,072	-	-
Total Expenses	\$ 2,883,607	\$ 2,620,665	\$ 4,990,000	\$ 3,636,083

Expenses By Department	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Operations	\$ 2,149,278	\$ 825,471	\$ 968,596	\$ 899,168
Allocations	\$ 228,273	\$ 152,181	\$ 126,404	\$ 341,915
Capital	\$ 266,305	\$ 1,643,013	\$ 3,895,000	\$ 2,395,000
Debt Service	\$ 239,751	\$ -	\$ -	-
Total	2,883,607	2,620,665	4,990,000	3,636,083

Solid Waste Fund	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Revenues:				
Charges for Services	\$ 4,309,749	\$ 3,300,660	\$ 4,520,411	\$ 4,539,178
Miscellaneous Revenue	300,268	343,444	296,285	493,105
Other Financing Sources		746,666	1,026,666	1,501,358
Total Revenues	\$ 4,610,017	\$ 4,390,770	\$ 5,843,362	\$ 6,533,641
Expenses:				
Personnel Services	\$ 1,739,503	\$ 1,596,543	\$ 1,906,750	\$ 2,323,109
Purchased/Contracted Services	1,629,025	1,035,644	1,276,550	1,631,900
Supplies	18,542	74,633	119,000	127,800
Capital	245,002	231,222	268,300	230,000
Cost Allocation	787,729	525,151	366,302	303,972
Debt Service	235,015	116,669	267,293	267,293
Depreciation	354,997	443,408		
Other Costs	1,649,567	1,099,711	1,649,567	1,649,567
Total Expenses	\$ 6,659,380	\$ 5,122,981	\$ 5,853,762	\$ 6,533,641

Expenses by Department	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Operations	\$ 5,636,636	\$ 4,481,161	\$ 5,220,167	\$ 5,962,376
Allocations	\$ 787,729	\$ 525,151	\$ 366,302	\$ 303,972
Debt Service	\$ 235,015	\$ 116,669	\$ 267,293	\$ 267,293
Total	6,659,380	5,122,981	5,853,762	6,533,641

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

General Fund	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Revenues	\$ 57,956,163	\$ 54,461,458	\$ 61,419,553	\$ 72,085,983
Fund Balance Transfer	\$ -	\$ -	\$ -	\$ -
Expenditures	47,227,094	37,821,272	61,419,553	72,085,983
Difference	\$ 10,729,069	\$ 16,640,186	\$ -	\$ -
Beginning Fund Balance	\$ 33,522,614	\$ 44,251,683	\$ 60,891,869	\$ 60,891,869
Fund Balance Transfer			\$ -	\$ -
Projected Fund Balance	\$ 44,251,683	\$ 60,891,869	\$ 60,891,869	\$ 60,891,869

Condemned Fund	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Revenues	\$ 3,669	\$ 8,176	\$ 979,216	\$ 255,900
Expenditures	\$ 132,230	\$ 99,560	\$ 979,216	\$ 255,900
Difference	\$ (128,561)	\$ (91,384)	\$ -	\$ -
Beginning Fund Balance	\$ 1,063,227	\$ 934,666	\$ 843,282	\$ 843,282
Projected Fund Balance	\$ 934,666	\$ 843,282	\$ 843,282	\$ 843,282

E- 911 Fund	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Revenues	\$ 1,613,958	\$ 1,212,676	\$ 1,527,160	\$ 1,768,499
Expenditures	1,293,321	1,052,305	1,511,528	1,768,499
Difference	320,637	160,371	15,632	-
Beginning Fund Balance	2,466,716	2,787,353	2,947,724	2,963,356
Projected Fund Balance	\$ 2,787,353	\$ 2,947,724	\$ 2,963,356	\$ 2,963,356

Restricted Grant Funds	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Revenues	\$ 7,634,672	\$ 914,050	\$ 12,131,492	\$ 11,280,972
Expenditures	1,186,244	1,524,089	12,116,748	11,280,972
Difference	6,448,428	(610,039)	14,744	-
Beginning Fund Balance	(4,188,556)	2,259,872	1,649,833	1,664,577
Projected Fund Balance	\$ 2,259,872	\$ 1,649,833	\$ 1,664,577	\$ 1,664,577

Grant Funds	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Revenues	\$ 45,372	\$ 40,007	\$ 1,719,494	\$ 191,155
Expenditures	110,728	1,513,132	1,689,337	191,155
Difference	(65,356)	(1,473,125)	30,157	-
Beginning Fund Balance	117,800	52,444	(1,420,681)	(1,390,524)
Projected Fund Balance	\$ 52,444	\$ (1,420,681)	\$ (1,390,524)	\$ (1,390,524)

Hotel/Motel Fund	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Revenues	\$ 5,608,044	\$ 3,804,047	\$ 4,650,000	\$ 5,608,000
Expenditures	4,669,568	2,863,151	4,650,000	5,608,000
Difference	938,476	940,896	-	-
Beginning Fund Balance	1,125,399	2,063,875	3,004,771	3,004,771
Projected Fund Balance	\$ 2,063,875	\$ 3,004,771	\$ 3,004,771	\$ 3,004,771

TAD Corridors Fund	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Revenues	\$ 583,150	\$ 1,392,490	\$ 525,000	\$ 1,430,000
Expenditures	641,438	373,498	64,500	1,430,000
Difference	(58,288)	1,018,992	460,500	-
Beginning Fund Balance	455,346	397,058	1,416,050	1,876,550
Projected Fund Balance	\$ 397,058	\$ 1,416,050	\$ 1,876,550	\$ 1,876,550

TSPLOST	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Revenues	\$ 7,580,828	\$ 5,718,213	\$ 14,589,741	\$ 14,339,740
Expenditures	3,369,345	2,861,249	14,589,741	14,339,740
Difference	4,211,483	2,856,964	-	-
Beginning Fund Balance	11,587,962	15,799,445	18,656,409	18,656,409
Projected Fund Balance	\$ 15,799,445	\$ 18,656,409	\$ 18,656,409	\$ 18,656,409

50 Worst Properties	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Revenues	\$ 881,572	\$ 587,013	\$ 866,690	\$ 461,585
Expenditures	697,404	379,971	866,690	461,585
Difference	184,168	207,042	-	-
Beginning Fund Balance	710,240	894,408	1,101,450	1,101,450
Projected Fund Balance	\$ 894,408	\$ 1,101,450	\$ 1,101,450	\$ 1,101,450

Urban Redevelopment	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Revenues	-	-	\$ 298,000	\$ 201,000
Expenditures	5,322.00	22,581.00	298,000.00	201,000
Difference	-	-	-	-
Beginning Fund Balance	-	-	-	-
Projected Fund Balance	\$ -	\$ -	\$ -	\$ -

City Hall Fund	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Revenues	\$ 89,891	\$ 91,724	\$ 655,225	\$ 846,925
Expenditures	656,325	655,226	655,225	846,925
Difference	(566,434)	(563,502)	-	-
Beginning Fund Balance	1,035,052	468,618	(94,884)	(94,884)
Projected Fund Balance	\$ 468,618	\$ (94,884)	\$ (94,884)	\$ (94,884)

City Auditorium Fund	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Revenues	\$ -	\$ -	\$ 7,000,000	\$ -
Expenditures	-	-	7,000,000	-
Difference	-	-	-	-
Beginning Fund Balance	-	-	-	-
Projected Fund Balance	\$ -	\$ -	\$ -	\$ -

CAP Project Fund	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Revenues	\$ -	\$ -	\$ 6,683,756	\$ 8,178,945
Expenditures	\$ 2,864,279	\$ 1,314,857	\$ 6,683,756	\$ 2,427,707
Difference	\$ (2,864,279)	\$ (1,314,857)	\$ -	\$ 5,751,238
Beginning Fund Balance	\$ (878,319)	\$ (3,742,598)	\$ (5,057,455)	\$ (5,057,455)
Projected Fund Balance	\$ (3,742,598)	\$ (5,057,455)	\$ (5,057,455)	\$ 693,783

Water & Sewer	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Revenues	\$ 25,540,409	\$ 26,269,010	\$ 36,003,630	\$ 35,207,494
Expenditures	\$ 26,925,530	\$ 26,214,510	\$ 35,903,630	\$ 35,207,494
Difference	\$ (1,385,121)	\$ 54,500	\$ 100,000	\$ -
Beginning Fund Balance	\$ 7,639,874	\$ 6,254,753	\$ 6,309,253	\$ 6,409,253
Projected Fund Balance	\$ 6,254,753	\$ 6,309,253	\$ 6,409,253	\$ 6,409,253

Electric	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Revenues	\$ 45,296,455	\$ 36,534,353	\$ 50,997,705	\$ 47,939,756
Expenditures	\$ 47,271,838	\$ 37,834,385	\$ 50,997,705	\$ 47,939,756
Difference	\$ (1,975,383)	\$ (1,300,032)	\$ -	\$ -
Beginning Fund Balance	\$ 20,216,596	\$ 18,241,213	\$ 16,941,181	\$ 16,941,181
Projected Fund Balance	\$ 18,241,213	\$ 16,941,181	\$ 16,941,181	\$ 16,941,181

Storm Water Utility	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Revenues	\$ 2,558,639	\$ 2,419,653	\$ 4,990,000	\$ 3,636,083
Expenditures	\$ 2,883,607	\$ 2,620,665	\$ 4,990,000	\$ 2,841,844
Difference	\$ (324,968)	\$ (201,012)	\$ -	\$ 794,239
Beginning Fund Balance	\$ 7,832,659	\$ 7,507,691	\$ 7,306,679	\$ 7,306,679
Projected Fund Balance	\$ 7,507,691	\$ 7,306,679	\$ 7,306,679	\$ 8,100,918

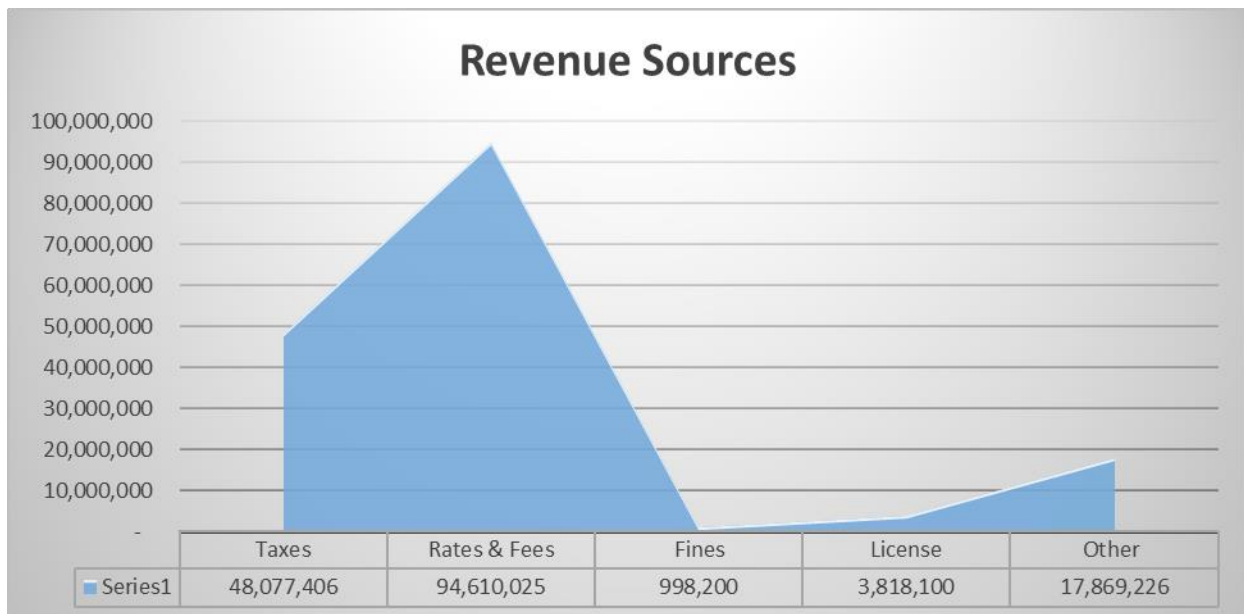
Solid Waste	FY23 Actuals	FY24 Actuals	FY 24 Amended	FY 25 Adopted
Revenues	\$ 4,610,017	\$ 4,390,770	\$ 5,843,362	\$ 6,533,641
Expenditures	\$ 6,659,380	\$ 5,122,981	\$ 5,843,362	\$ 6,533,641
Difference	\$ (2,049,363)	\$ (732,211)	\$ -	\$ -
Beginning Fund Balance	\$ (7,030,876)	\$ (9,080,239)	\$ (9,812,450)	\$ (9,812,450)
Projected Fund Balance	\$ (9,080,239)	\$ (9,812,450)	\$ (9,812,450)	\$ (9,812,450)

PRIMARY SOURCES OF REVENUE

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

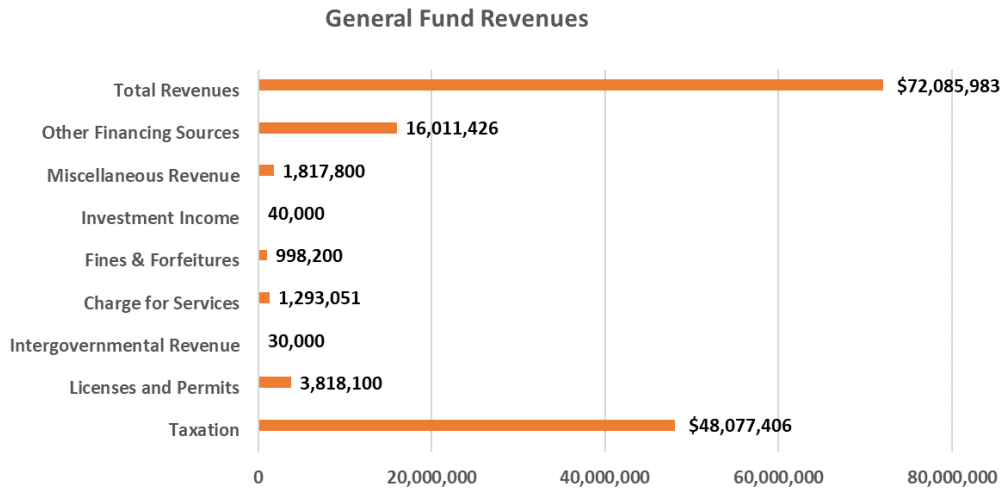
The revenue estimates are made after careful analysis of collection and remittance from the various sources. The City meets with Fulton County Tax Commissioner regarding forecasting of changes in the tax digest.

The graph below shows the breakout of projected revenues for the fiscal year 2025.



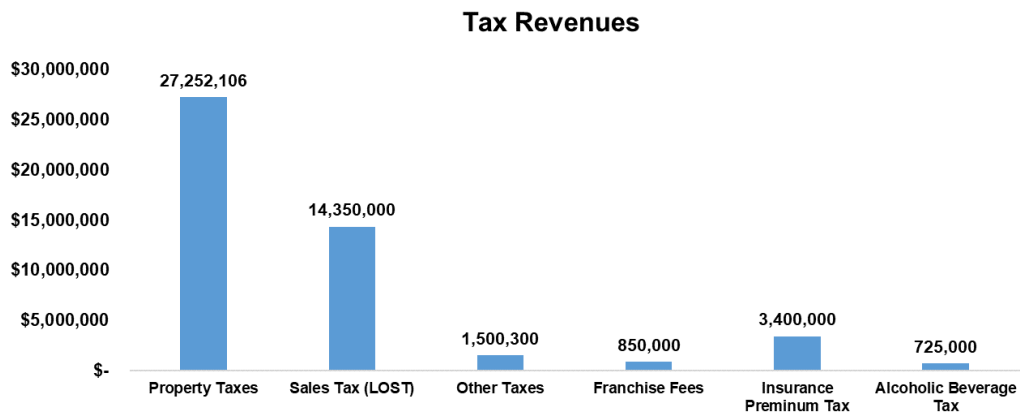
GENERAL FUND REVENUE

General Fund revenue are generated from taxes, fines and forfeitures, licenses, permits, and intergovernmental transfers. The graph below highlights the types and amounts of revenue projected for the General Fund for fiscal 2025.



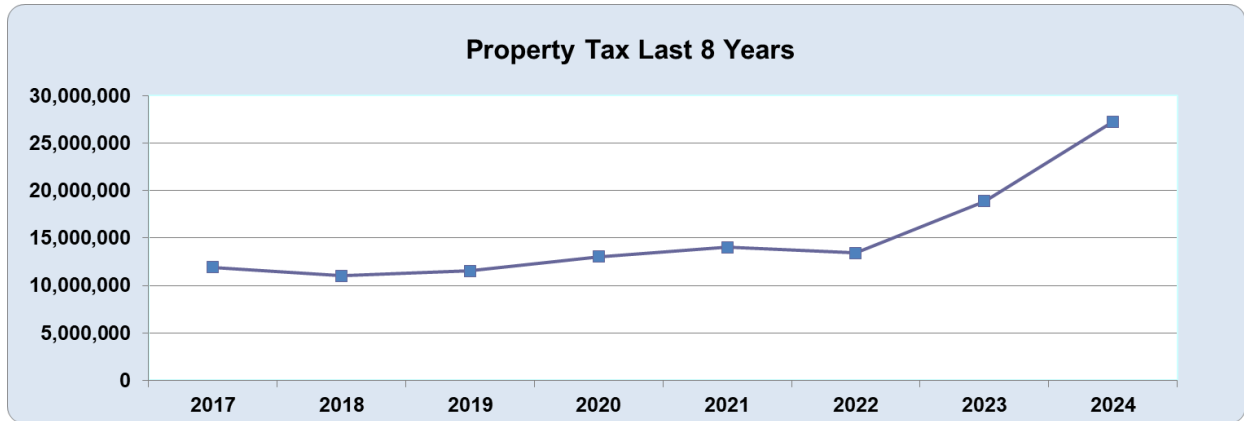
TAXES

The General Fund has the following categories of taxes: Property (Ad Valorem Tax), Insurance Premium, Alcoholic Beverage Taxes, Franchise Fees, and Other Fees. The General Fund derives 58% of its income from taxes. Property taxes make up about 30% of the total revenues. It is derived from a tax levy on real and personal property within the corporate limits of East Point. Bills are mailed each fall, after the tax digest has been and approved by the State and the millage rate adopted by Mayor and Council.



Property Tax

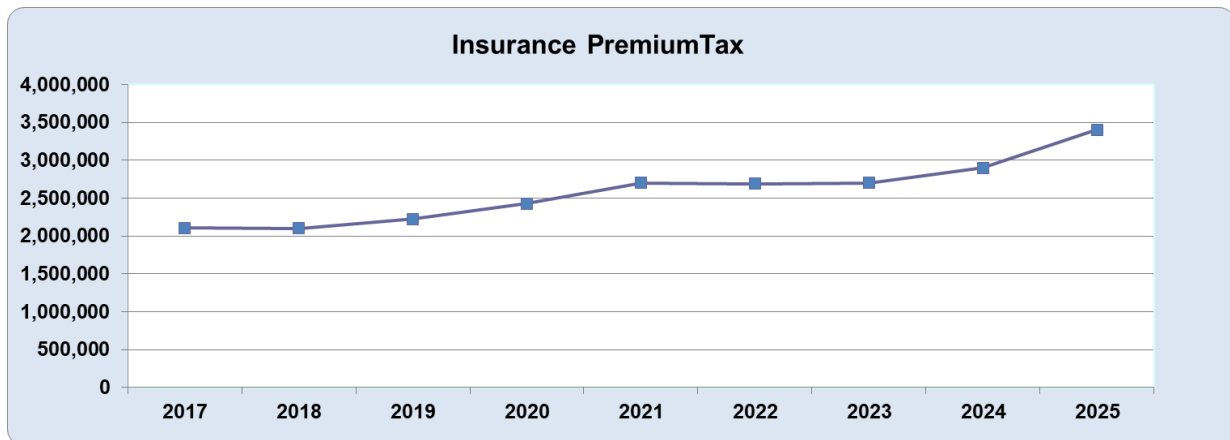
The following graph shows the property tax remittance in dollars for the past eight years. East Point like other cities, suffered a loss in property values that caused a decline in the amount of income derived from property taxes. Currently, property values have continued to increase over the last five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



*FY 24, Anticipated Levy, FY 25 Budgeted

Insurance Premium Tax

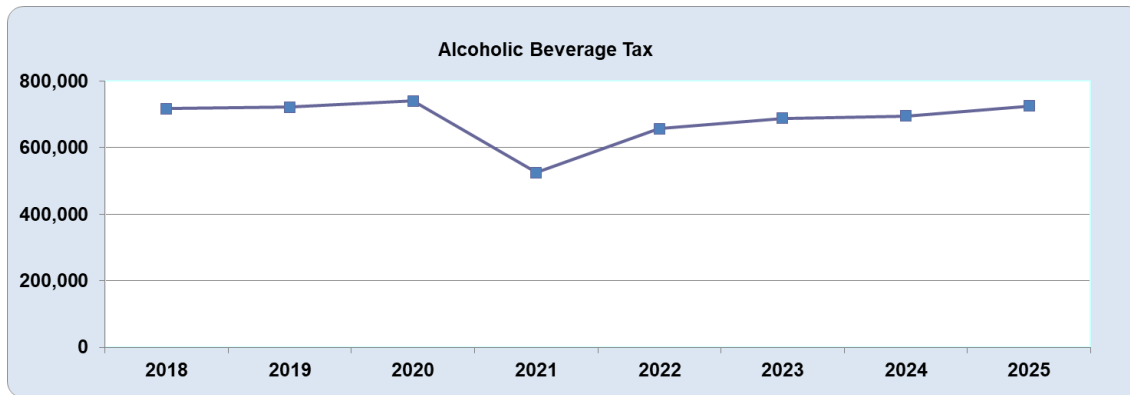
The State of Georgia levies a tax on insurance premiums collected within the City's limit. Revenue from this tax is distributed back to the City each October. Fluctuations has occurred over the last eight years, but the more recent periods show an increase collection.



*FY 24, Projected Levy, FY 25 Budgeted

Alcoholic Beverage Tax

This is revenue derived from a tax levy on distributors. Distributors pay a set price for each liter of alcohol delivered within the corporate limits of East Point. The tax has been increasing gradually over the last ten years.



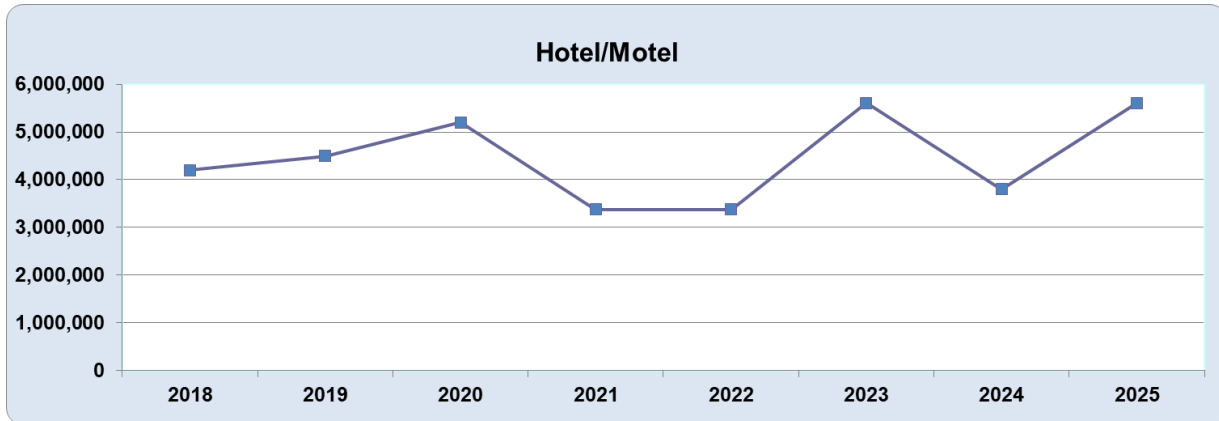
*FY 24 & 25 Budgeted

Hotel/Motel Tax

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

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

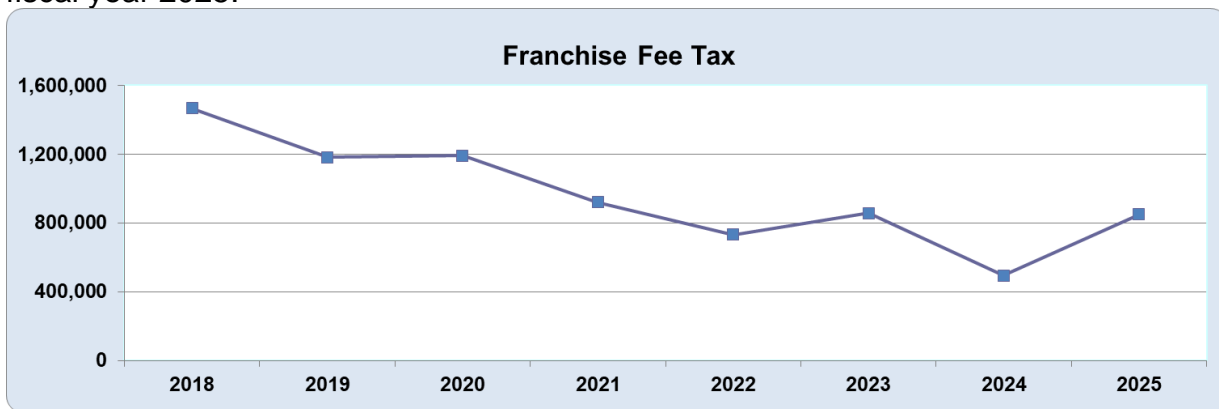
Collection over the last several years of the hotel motel tax shows a positive trend. This can be attributed to the proximity of the City to Hartfield's/Jackson International Airport, where many of the City's hotels are located and the addition of new hotels in the City. The projection for 2025 anticipates a moderate increase in revenues.



*FY 24 & 25 Budgeted

Franchise Fees

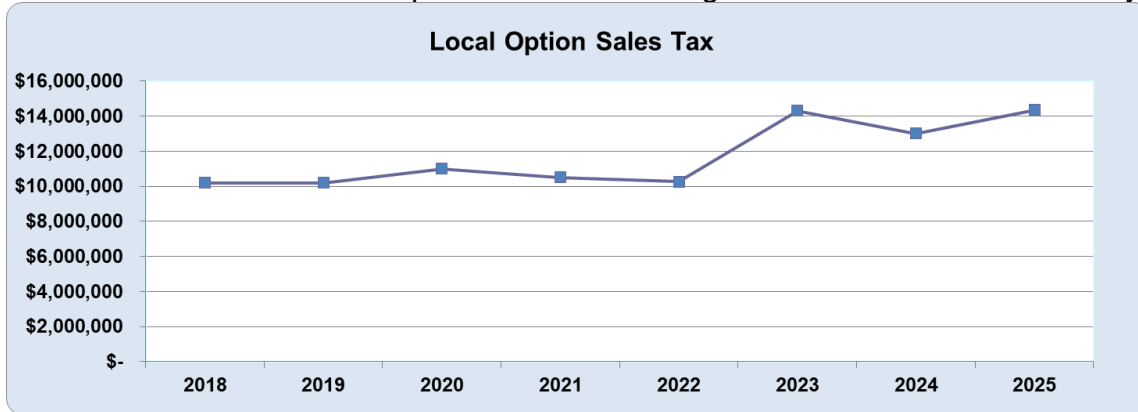
Public utilities operating within the City of East Point must pay to the City a franchise fee in return for the right to do business within the City and for the right to use public rights-of-way for transmission lines, pipes, wires, etc. Franchise tax projections are \$850K for fiscal year 2025.



*FY 24 & 25 Budgeted

Local Option Sales Tax (L.O.S.T.) REVENUES

Local Option Sales Tax can be used for general government support. The amount of revenue derived from L.O.S.T. averages 10 million. In 2023, collections exceeded the average by \$4 million. The FY 2025 projection is set to \$14.3 million. The expectation is that revenue will continue to provide above average L.O.ST. revenue the fiscal year.

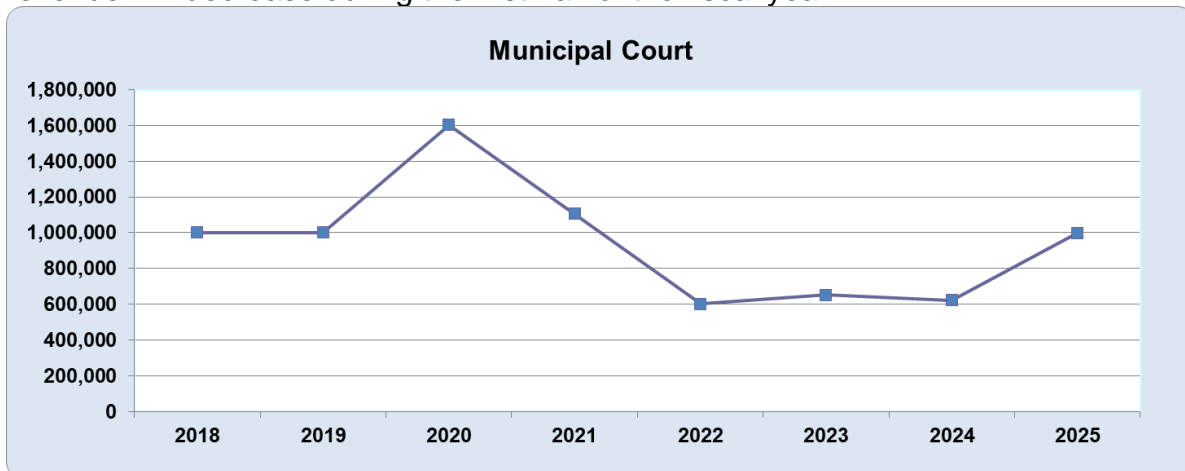


*FY 24 & 25 Budgeted

FINES & FORFEITURES

Municipal Court Revenue

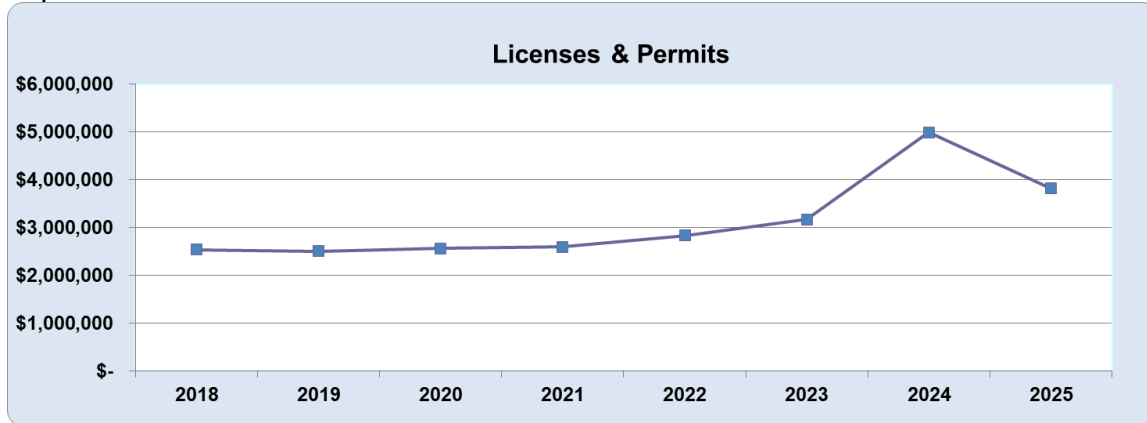
This revenue is generated from fines and forfeitures in the East Point Municipal Court. State law and local ordinance govern these bond/fine schedules. The expectation is that revenue will decrease during the first half of the fiscal year.



*FY 24 & 25 Budgeted

LICENSES & PERMITS

This section contains business licenses, non-business licenses, permits, regulatory fees and penalties and interest. Beginning in FY2013, revenue appeared to have leveled off after a steady increase has been realized through FY2016. The FY 2024 projections were kept at the same level.



*FY 24 & 25 Budgeted

OTHER TAXES

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

Members of the management team made proposals based on issues raised by citizens, employees, and other stakeholders. Among the key drivers were fiscal sustainability, community quality of life, economic growth, technology, and transportation. The table below highlights some of these goals and area of responsibility:

Goal	Measure	Responsibility/Time Frame
Fiscal Sustainability	Compliance with regulatory agencies, maintaining required Fund Balance & Receipt of GFOA Awards.	Finance Department FY 20 – FY 25
Community Quality of Life	Customer satisfaction surveys, Emergency response times and Compliance to City codes.	Parks & Rec/Public Safety & Planning & Community Dev. FY 25
Economic Growth	Surveys, Internal targets.	All Departments
Transportation Improvements	Annual Roadway Condition Report which gives the miles of roadways repaved and sidewalk installations	Public Works FY 20 – FY 25
Completing survey of internal and external stakeholders and analyzing results.	Advanced Meter Infrastructure (AMI)	Electric & Water Utilities FY 20 – FY 25
Disaster Recovery Plan	Disaster Recovery Plan in cases of emergency affecting the City	Public Safety (Fire & Police) FY 25
Water & Electrical Study Rate	Does the utility rates from the survey cover the delivery of cost of service by the city? Are the rates in line with industry/region	Customer Care FY 25
Permitting Rate Study	Are the utility rates from the survey competitive with rates from those in the region? The Permitting Rate Study	Planning and Community Development FY 25

The Strategic Plan listed above was utilized to help prioritize expenditures for the upcoming FY2025 budget cycle and beyond.

The revenue forecast represents an analysis of the economic factors driving the City’s revenue base and specific revenue sources available to the City. The City’s core General Government revenues are increasingly affected by the economy. The financial plan revenue projections reflect various assumptions about the future economic environment based on national, state, and local economic forecasts. The Governmental funds and Enterprise funds revenue projections take into consideration the City’s economy response to the current inflationary cycle of property values and increase cost for goods and services. Management will continually assess and modify as necessary the revenue sources and future state of the City’s local economy.

**City of East Point
Five Year Revenue Projections General Fund**

Revenues	2022 Actual	2023 Actual	2024 Amended	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	Notes
Taxes	\$ 36,406,316	\$ 40,132,102	\$ 41,921,900	\$ 48,077,406	\$ 49,519,728	\$ 52,505,320	\$ 54,080,480	\$ 55,702,894	1
Licenses & Permits	2,944,630	3,167,952	2,748,704	3,818,100	3,932,643	4,011,296	4,091,522	4,173,352	
Charges for Services	656,056	756,398	694,600	1,293,051	1,331,843	1,358,479	1,385,649	1,413,362	2
Fines & Forfeitures	577,628	652,417	600,000	998,200	1,098,020	1,109,000	1,120,090	1,131,291	3
Investment Income	55,544	91,528	30,000	40,000	41,200	42,024	42,864	43,722	
Miscellaneous Revenues	1,481,545	2,089,640	2,622,881	1,847,800	1,903,234	1,941,299	1,980,125	2,019,727	
Other Financing Sources	10,676,544	11,066,126	12,801,468	16,011,426	15,346,978	15,500,448	15,810,457	15,968,561	4
Total General Fund	\$ 52,798,263	\$ 57,956,163	\$ 61,419,553	\$ 72,085,983	\$ 73,173,646	\$ 76,467,866	\$ 78,511,186	\$ 80,452,909	

Notes

Revenues projections do not include grant funds

- 1: Property values remain constant. No change in millage rates. Includes Hotel/Motel transfer into general fund anticipates revenue to increase as a result of travel activity.
 - 1: Sales use tax revenue to increase as a result of current inflationary cycle
 - 2: Charges made by the city such as convenience fees, filming, and park services
 - 3: A significant increase is projected in this category based on trend and possible criminal justice reforms 10% growth
 - 4: Represents transfer-in funding sources from 4 enterprise funds for administrative services and hotel-motel (unrestricted) transfer-in, projected at a 1% growth due to continuation of cost control measures
- Revenue sustainability estimate: The current level of property values, constant sale use taxes, and increasing fine and forfeitures will sustain 3% to 5% forecasted revenue growth
- Reserve Levels: Continue to grow fund balance and adapt additional fund balance policies

Five Year Revenue Projections Other Funds

Revenues	2022 Actual	2023 Actual	2024 Amended	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	Notes
Hotel/Motel	\$ 4,855,119	\$ 5,608,044	\$ 4,650,000	\$ 5,608,000	\$ 5,776,240	\$ 8,664,360	\$ 8,924,291	\$ 9,192,020	5
Electric Fund	44,501,184	45,296,455	50,997,705	47,939,756	48,419,154	48,903,345	49,392,379	49,886,302	6
Water & Sewer Fund	21,592,120	25,540,409	35,093,630	35,207,494	25,795,813	26,053,771	26,314,309	26,577,452	6
Sanitation Fund	4,570,010	4,610,017	5,843,362	6,533,641	4,748,318	4,890,767	5,037,490	5,188,615	7
Storm Water Fund	2,462,326	2,561,639	4,990,000	3,636,083	2,587,255	2,613,128	2,639,259	2,665,652	8
T-SPLOST	7,589,073	7,580,828	14,589,741	14,339,740	7,825,660	7,884,352	7,943,485	8,003,061	9
Total Enterprise Funds	\$ 85,569,832	\$ 91,197,392	\$ 116,164,438	\$ 113,264,714	\$ 95,152,439	\$ 99,009,723	\$ 100,251,212	\$ 101,513,101	
Total Overall Revenues	\$ 138,368,095	\$ 149,153,555	\$ 177,583,991	\$ 185,350,697	\$ 168,326,085	\$ 175,477,589	\$ 178,762,399	\$ 181,966,011	

Assumptions and notes

- No rate increases are included in projections
 - 5: Hotel revenue projected to increase accordingly as a component of travel activity
 - 6: Billing based on number of commercial and residential activity. Anticipated new development projects.
 - Water/Sewer includes GEFA loan and ARPA funds as financing sources for FY 2024. FY2026 and beyond assumes water revenues only
 - Electric includes MEAG refund cost adjustment reimbursement for FY 2024. Amount varies year to year. FY 2025 includes fund balance. FY 2026 and beyond are Electric revenues only
 - 7: Revenue projections to increase based on current billing of services and commercial hauling reforms, then slight growth projected through 2029
 - FY 2024 and FY 2025 includes a transfer-in from general fund for Sanitation(Soild Waste) operating purposes. FY 2026 and beyond are service revenues only
 - 8: Billing based on residential roof alignment/ concrete surface included with property tax, rates constant. FY 2024 and FY 2025 uses fund balance.
 - FY 2026 and beyond are assessed standard stormwater fees
 - 9: TSPLOST fund balance is incorporated in 2025 to fund projected projects
- Projections do not include Grant and CIP Funds

FISCAL YEARS 2025-2029

DEFINITION OF A CAPITAL EXPENDITURE

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

- Relatively expensive
- Usually don't recur annually.
- Last a long time.
- Result in fixed assets.

INTRODUCTION

Planning for capital expenditures and improvements is a matter of prudent financial management as well as a sound development practice. The City of East Point maintains a five-year development plan which serves as a roadmap for infrastructural developments and improvements. These improvements are approved each year during the budget process and are currently funded through the City's Municipal Corporate Trust, Grants, General Funds and other financial sources. Purchases costing \$5,000 or more with an expected life of two or more years are deemed as capital outlay.

For the fiscal year 2025, the City of East Point adopted a total capital budget of \$44,624,251. This includes \$18,850,000 for the City's Enterprise Funds. In the past, the City funded most projects on the pay as you go method.

RELATIONSHIP

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

PROCESS

Each year, prior to the planning of the operating budget, staff identifies all major items for repair, replacement, addition and or disposal. Mayor and council may also direct that certain projects be analyzed for consideration of capital resources. A proposed project list is then prepared by departments and analyzed by the City Manager in consultation with department heads for feasibility and urgency. Projects are added or deleted to the five-year development plan. Once projects are evaluated per stated criteria, an approved CIP list of planned expenditure is presented to Mayor and Council for adoption of a capital plan.



ESTABLISHING Capital Improvement Projects PRIORITIES

The following criteria are considered in evaluating and prioritizing capital projects. Projects were grouped by type - i.e., equipment, construction, land and vehicles. Projects are then evaluated against both primary and secondary criteria and prioritized based upon meeting to criteria or not.

PRIMARY CRITERIA

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

SECONDARY CRITERIA

- The project is necessary to maintain current nonessential service levels.
- The project accommodates the public facility demands and vocational needs of new development or redevelopment based on projected growth patterns.

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

SIGNIFICANT NON – RECURRING CAPITAL ITEMS

Non-recurring capital projects are those one-time investments that are likely to have a significant impact on the operating budget and are unlikely to be funded with capital funds in subsequent years. For fiscal year 2025, there are no significant non-recurring capital items.

SIGNIFICANT RECURRING CAPITAL ITEMS

Recurring capital projects included in the budget:

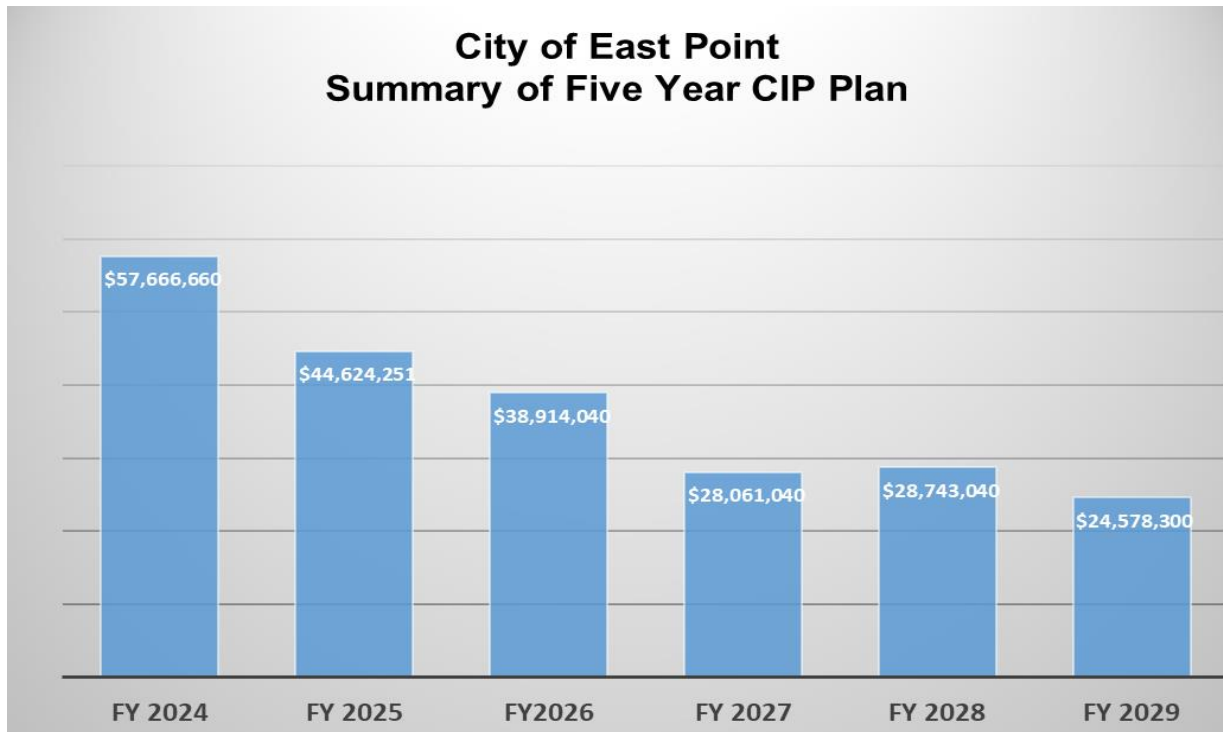
- Sidewalk and Street Improvements - \$17,979,439
- Water infrastructure Improvements - \$10,500,000
- Information technology updates - \$1,040,028
- Buildings – Improvements and Repairs - \$2,653,300
- Purchase of new vehicles - \$2,720,000
- Park and recreation improvements - \$1,395,000

FY 2025 - FY 2029 Capital by Category and Fund

CIP EXPENDITURES SUMMARY BY CATEGORIES

Categories:	Proposed		Proposed Expenditures For Planning Years			Projected Five Year
	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Public Safety and Municipal Court	\$ 1,480,000	\$ 4,389,300	\$ 1,089,300	\$ 2,139,300	\$ 439,300	\$ 9,537,200
Public Services	21,859,223	12,594,740	9,899,740	9,459,740	9,415,000	63,228,443
Culture and Recreation	1,395,000	887,000	148,000	97,500	117,500	2,645,000
Public Utilities	18,850,000	18,093,000	15,239,000	15,511,500	13,246,500	80,940,000
Information Technology	1,040,028	2,950,000	1,685,000	1,535,000	1,360,000	8,570,028
Total Proposed Expenditures	\$ 44,624,251	\$ 38,914,040	\$ 28,061,040	\$ 28,743,040	\$ 24,578,300	\$ 164,920,671

Funding Sources:	Proposed		Proposed Expenditures For Planning Years			Projected Five Year
	FY2025	FY2026	FY2027	FY2028	FY2029	Total
General Fund	\$ 2,801,445	\$ 6,790,300	\$ 2,251,300	\$ 3,060,800	\$ 1,500,800	\$ 16,404,645
Bonds	-	-	-	-	-	-
Hotel/Motel	200,000	200,000	100,000	100,000	100,000	700,000
TSPLOST	14,339,740	10,729,740	8,729,740	8,479,740	8,250,000	50,528,960
50 Worst Properties	50,000	-	-	-	-	50,000
Condemned Funds	-	-	-	-	-	-
MCT Funds	2,187,500	-	-	-	-	2,187,500
Grants	4,545,238	56,000	56,000	56,000	56,000	4,769,238
Water & Sewer Fund	11,730,000	12,170,000	9,835,000	9,903,500	7,478,500	51,117,000
Electric Fund	4,270,000	2,875,000	2,475,000	2,475,000	2,475,000	14,570,000
Solid Waste Fund	455,000	408,000	19,000	3,000	3,000	888,000
Storm Water Fund	2,395,000	2,640,000	2,910,000	3,130,000	3,290,000	14,365,000
Internal Funds	1,650,328	3,045,000	1,685,000	1,535,000	1,425,000	9,340,328
Total Proposed Funding Sources	\$ 44,624,251	\$ 38,914,040	\$ 28,061,040	\$ 28,743,040	\$ 24,578,300	\$ 164,920,671



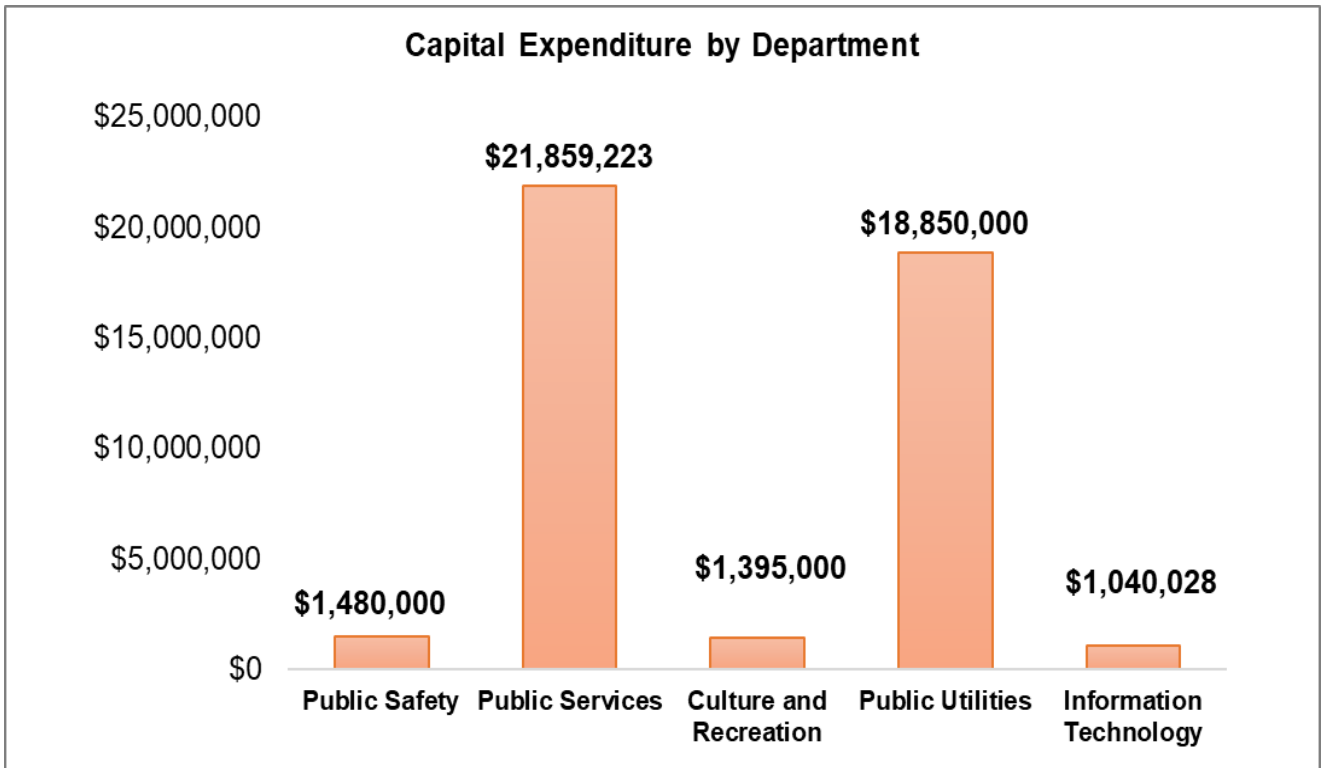
Capital Expenditure by Asset Type

<i>Asset By Type:</i>	Proposed		Proposed Expenditures For Planning Years			Projected Five
	FY2025	FY2026	FY2027	FY2028	FY2029	Year
General, 50 Worst Funds & Internal						Total
Art	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
Buildings	-	-	-	-	-	-
Building Improvements	2,653,300	1,210,000	870,000	625,000	570,000	5,928,300
Machinery & Equipment	1,481,484	1,039,300	439,300	504,300	639,300	4,103,684
Vehicles	1,600,000	3,880,000	825,000	1,875,000	175,000	8,355,000
Park Improvements	1,020,000	607,000	109,500	62,500	72,500	1,871,500
Technology Upgrades	1,040,028	3,000,000	1,735,000	1,585,000	1,410,000	8,770,028
Roadways & Pavements	17,979,439	10,879,740	8,879,740	8,629,740	8,450,000	54,818,659
Subtotal Capital Fund	\$ 25,774,251	\$ 20,816,040	\$ 12,858,540	\$ 13,281,540	\$ 11,316,800	\$ 84,047,171
 <i>Enterprise Funds</i>						
Machinery and Equipment	\$ 1,205,000	\$ 643,000	\$ 723,000	\$ 873,000	\$ 723,000	\$ 4,167,000
Electrical Infrastructure	2,925,000	2,325,000	1,975,000	1,975,000	1,975,000	11,175,000
Building Improvements	500,000	-	-	-	-	500,000
Water Treatment Plant	6,175,000	6,620,000	4,160,000	4,615,000	2,290,000	23,860,000
Water line, Sewer Line, Meter Services	4,325,000	5,095,000	4,854,500	4,500,000	4,505,000	23,279,500
Vehicles	1,120,000	725,000	485,000	223,500	238,500	2,792,000
AMI Technology Upgrades	500,000	300,000	300,000	350,000	400,000	1,850,000
Storm Water	2,100,000	2,390,000	2,705,000	2,925,000	3,130,000	13,250,000
Total Enterprise Fund	\$ 18,850,000	\$ 18,098,000	\$ 15,202,500	\$ 15,461,500	\$ 13,261,500	\$ 80,873,500
Total Proposed CIP Expenditures	\$ 44,624,251	\$ 38,914,040	\$ 28,061,040	\$ 28,743,040	\$ 24,578,300	\$ 164,920,671

Capital Expenditure by Department

<i>Proposed Expenditures By Department</i>	Proposed	Proposed Expenditures For Planning Years				Projected Five
		FY2025	FY2026	FY2027	FY2028	FY2029
Departments						Total
<i>Public Safety</i>						
Courts	\$ 675,000	\$ -	\$ -	\$ -	\$ -	\$ 675,000
Fire	310,000	2,650,000	650,000	1,700,000	-	5,310,000
Police	495,000	1,739,300	439,300	439,300	439,300	3,552,200
Total Public Safety	\$ 1,480,000	\$ 4,389,300	\$ 1,089,300	\$ 2,139,300	\$ 439,300	\$ 9,537,200
<i>Public Service</i>						
Customer Service, Communications	\$ 125,000	\$ 95,000	\$ -	\$ -	\$ 65,000	\$ 285,000
Public Works - Transportation	17,979,439	10,879,740	8,879,740	8,629,740	8,450,000	54,818,659
Buildings & Grounds	2,831,484	1,320,000	1,020,000	765,000	900,000	6,836,484
Fleet, Roads & Drainage	773,300	-	-	65,000	-	838,300
50 Worst Properties	50,000	-	-	-	-	50,000
Contracts & Procurement	100,000	300,000	-	-	-	400,000
Total Public Service	\$ 21,859,223	\$ 12,594,740	\$ 9,899,740	\$ 9,459,740	\$ 9,415,000	\$ 63,228,443
<i>Culture & Recreation</i>						
Parks & Recreation	\$ 1,395,000	\$ 687,000	\$ 148,000	\$ 97,500	\$ 117,500	\$ 2,445,000
Public Art	-	200,000	-	-	-	200,000
City Auditorium	-	-	-	-	-	-
Total Culture and Recreation	\$ 1,395,000	\$ 887,000	\$ 148,000	\$ 97,500	\$ 117,500	\$ 2,645,000
<i>Public Utilities</i>						
Water & Sewer - Water Line/Treatment	\$ 9,210,000	\$ 9,410,000	\$ 7,005,000	\$ 6,855,000	\$ 4,490,000	\$ 36,970,000
Water & Sewer - Sewer Line	2,065,000	2,290,000	2,310,000	2,520,000	2,410,000	11,595,000
Water & Sewer- Technical Services	60,000	-	-	-	-	60,000
Water & Sewer- Meter Services	395,000	470,000	520,000	528,500	578,500	2,492,000
Storm Water	2,395,000	2,640,000	2,910,000	3,130,000	3,290,000	14,365,000
Electric	4,270,000	2,875,000	2,475,000	2,475,000	2,475,000	14,570,000
Solid Waste	455,000	408,000	19,000	3,000	3,000	888,000
Total Public Utilities	\$ 18,850,000	\$ 18,093,000	\$ 15,239,000	\$ 15,511,500	\$ 13,246,500	\$ 80,940,000
<i>Information Technology</i>						
Information Technology	\$ 1,040,028	\$ 2,950,000	\$ 1,685,000	\$ 1,535,000	\$ 1,360,000	\$ 8,570,028
Total Information Technology	\$ 1,040,028	\$ 2,950,000	\$ 1,685,000	\$ 1,535,000	\$ 1,360,000	\$ 8,570,028
Total Proposed CIP Expenditures	\$ 44,624,251	\$ 38,914,040	\$ 28,061,040	\$ 28,743,040	\$ 24,578,300	\$ 164,920,671

Capital Expenditure by Department



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.

Under Article 9, section 5 paragraph 1 of the State of Georgia Constitution, the City’s outstanding general obligation debt should not exceed 10% of the assessed value of the taxable property located within the City. As indicated above, the legal debt margin of the City of East Point beginning in fiscal year 2025 is \$198,180,393. The debt margin is based on the most recent tax digest dated July 2023. The legal debt margin represents the net amount of external financing resources available to the City through issuance of general obligation (G.O.) bonds. G.O. bonds are issued in the name of the government and repayment is a guaranteed pledge of the credit and faith of the issuer. The City of East Point has no long-term general obligation bond debt. The computation of legal debt limit is illustrated below:

COMPUTATION OF LEGAL DEBT LIMIT

ASSESSED VALUE:	1,981,803,928
DEBT LIMIT (10% OF ASSESSED VALUE)	198,180,393

Bond Ratings

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

Revenue Bonds

2017 Building Authority Revenue Refunding Bonds

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

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

Business & Industrial Development Authority (BIDA)

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

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

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

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

2015 Tax Allocation District Bonds (TAD) Corridor

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

Year	Principal	Interest	Total
2021		-	61,500
2022		-	61,500
2023			61,500
2024			61,500
2025			61,500
2026-2030		-	307,500
2031-2035		-	307,500
2036-2040	1,200,000	276,750	1,476,750
Total	1,200,000	1,199,250	2,399,250

2017 GMA City Hall Project Certificate of Participation

In November 2017, the City issued \$12,835,000 Georgia Municipal Association, Inc. Installment Sale Program Certificate of Participation (COPS) (City of East Point City Hall Project), Series 2017, to be used to construct a new city hall. Interest rates ranging from 2.0% to 5.0%.

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



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

Health Benefit

The City’s goal is to develop a comprehensive approach to healthcare management. Healthcare cost has remained the same over the past year. Therefore, in an effort to manage cost, the City partnered with vendors that can provide services with local network providers, improve health care practices, disease management solutions and offer cost containing measures for a diverse population. For FY 2025, the City will continue to offer several wellness programs to include exercise, healthy cooking, etc.

Human Resources Highlights

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

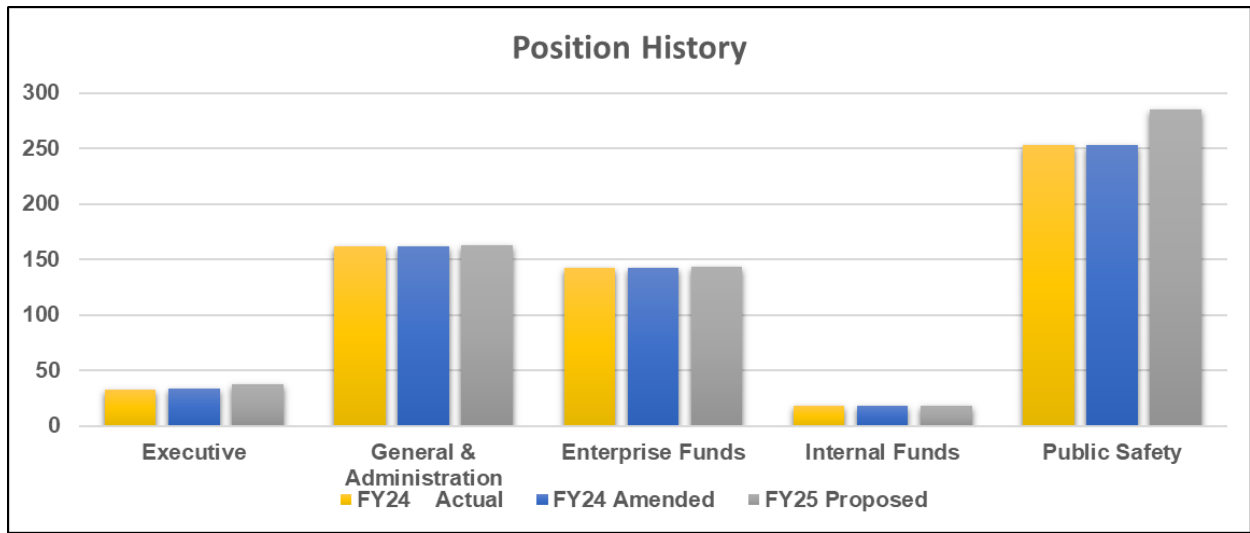
**City of East Point
Two Year Position Comparison to Proposed FY 2025**

Department/Fund	Totals	FY24 Actual	FY24 Amended	FY25 Proposed
50 Worst Properties	Full-time Positions	3	3	3
Building and Grounds	Full-time Positions	20	20	20
	Part-time Positions	5	5	5
City Attorney	Full-time Positions	3	3	3
City Clerk	Full-time Positions	4	4	5
City Manager	Full-time Positions	5	6	6
Communications	Full-time Positions	4	4	4
	Part-time Positions	0	0	1
Customer Care	Full-time Positions	28	28	28
	Part-time Positions	0	0	0
E-911	Full-time Positions	16	16	16
Economic Development	Full-time Positions	4	4	4
Electric	Full-time Positions	45	45	45
Equity, Inclusion, and Empowerment	Full-time Positions	6	6	7
Finance	Full-time Positions	12	12	12
Fire	Full-time Positions	79	79	99
Fleet	Full-time Positions	10	10	10
Human Resources	Full-time Positions	6	6	6
Information Technology	Full-time Positions	8	8	8
Mayor & City Council	Full-time Positions	9	9	9
	Part-time Positions	2	2	2

Municipal Court	Full-time Positions	10	10	10
	Part-time Positions	3	3	3
Parks & Recreation	Full-time Positions	16	16	17
	Part-time Positions	7	7	7
Planning & Community Development	Full-time Positions	21	21	21
Police	Full-time Positions	114	114	124
	Part-time Positions	18	18	18
Jail	Full-time Positions	19	19	19
Code Enforcement	Full-time Positions	7	7	9
Public Works	Full-time Positions	16	16	16
	Part-time Positions	0	0	0
Contracts & Procurement	Full-time Positions	9	9	9
Solid Waste	Full-time Positions	29	29	30
Stormwater	Full-time Positions	8	8	8
	Part-time Positions	2	2	2
Property Tax	Full-time Positions	2	2	2
Water & Sewer	Full-time Positions	58	58	58
Subtotal	Full-time Positions	571	572	608
	Part-time Positions	37	37	38
Total City of East Point		608	609	646

Category	FY24 Actual	FY24 Amended	FY25 Proposed
Executive	33	34	37
General & Administration	162	162	163
Enterprise Funds	142	142	143
Internal Funds	18	18	18
Public Safety	253	253	285
Total Positions	608	609	646

The following graph displays the history of full-time and part-time employment positions over the last 3 fiscal years.



MISSION & GOALS

The 50 Worst Properties Program Department is a part of the East Point Clean City Initiative and is focused on the removal of blighted unsafe residential structures.

- Improve the quality of life for East Point's citizens
- Create attractive, vibrant and stable neighborhoods
- Create safe neighborhoods
- Continue collaborative efforts between the City Manager's Office, Municipal Court, City Attorney's Office, Finance and each of the City's service delivery departments: Planning & Community Development, Fire, Parks & Recreation, Police, EP Power, Public Works, Water Resources and Solid Waste.

OBJECTIVES

- Restore tax delinquent properties to the City's property tax role
- Recover funds expended by the City to demolish and maintain properties identified in the program
- Transfer city-owned properties from the City to the East Point Urban Redevelopment Agency
- Pursue judicial tax foreclosures upon properties abated via the program
- Identify additional properties to be included in the program
- Leverage participation and alumni status as a Georgia Initiative for Community Housing (GICH) community to support neighborhood revitalization
- Create residential redevelopment opportunities that enhance the existing and surrounding neighborhoods
- Pursue grant opportunities that support renovation of existing occupied residential structures for legacy residents
- Establish collaborative partnership with the newly establish Office of Equity Inclusion & Empowerment

CHALLENGES

- Recovering funds expended to demolish and maintain properties identified in the program
- Identifying and locating property owners
- Increasing number of properties in contempt of Municipal Court Consent Agreements
- Payment of "Blight Tax" assessments by identified property owners

BUDGET SUMMARY

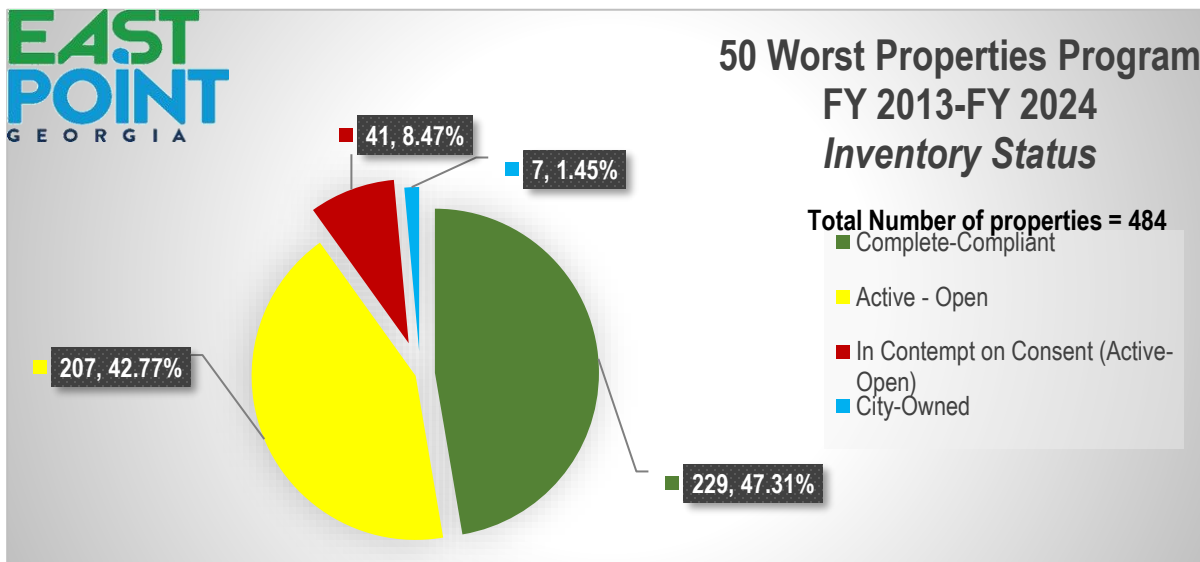
Table 1 below reflects fiscal year budgets vs. revenues and expenditures since the establishment of the program as the 50 Worst Properties Program Department. Table 2 reflects funds collected for the Blight Tax Assessment. The pie graph reflects the number of properties and status under the program. Data is as of April 25, 2024.

Table 1

Fiscal Year	Budget	Expenditures	Revenue (Restitution)
FY 2016	\$ 165,211.00	\$ 142,681.00	
FY 2017	\$ 125,000.00	\$ 236,213.00	
FY 2018	\$ 500,000.00	\$ 357,672.00	\$ 10,022.00
FY 2019	\$ 499,859.00	\$ 43,749.00	\$ 77,058.00
FY 2020	\$ 500,000.00	\$ 458,333.00	\$ 138,097.00
FY 2021	\$ 435,000.00	\$ 389,873.00	\$ 119,414.00
FY 2022	\$ 506,989.00	\$ 421,924.00	\$ 134,800.00
FY 2023	\$ 688,019.00	\$ 692,408.02	\$ 222,616.30
FY 2024	\$ 866,690.00	\$ 385,613.00	\$ 58,166.00

Table 2

Fiscal Year	Budget	Current Year	Prior Year
FY 2022/Tax Year 2021	\$ -	\$ 37,027.00	\$ 911.00
FY 2023/Tax Year 2022	\$ 85,000.00	\$ 91,813.00	\$ 4,845.00
FY 2024/Tax Year 2023	\$ 125,316.00	\$ 111,915.00	\$ 5,751.00



MISSION & GOALS

To provide exceptional city services in the most professional, courteous and effective manner to enhance the quality of life in the City of East Point.

Department Goals:

The City Attorney's Office is committed to providing excellent legal services to the City of East Point. It is our goal to be viewed as a "First-Class" Municipal Legal Department.

We will provide excellent legal advice, representation and perform legal work that is timely, thorough and in the best interest of the City of East Point.

OBJECTIVES

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

PROJECTED ISSUES

- Resolution of storm water flood and sewer backup cases.
- Direct handling of claims along with third party administrator.
- Continued support to the Civil Service Board, Ethics Board, Finance Committee, Budget Committee and other Council approved Task Forces.
- Providing continued legal support for special projects such as the Commons Development, Legislative Initiatives and 50 Worst Properties.
- Drafting and updating Code of Ordinances.
- Monitor and advise City Manager and Council on legal developments pertaining to municipal issues as well as actions of the Georgia Legislature.

PERFORMANCE MEASURES

1. Respond to all claims within 45 days (averages 150 claims a year)
2. With the exception of some litigation matters which insurance companies require to be handled by outside counsel, matters requiring an expertise that does not exist in the department and matters which cannot be handled by in-house counsel due to conflicts-of-interest as defined by the Georgia Bar Rules of Professional Conduct, reduce the usage of outside counsel and the attendant legal fees;

3. Review all contracts which are fully documented within 72 hours;
4. Review Open Records Requests, subpoenas and other legal requests for documents within the timeframes required by law;
5. Prepare ordinances and resolutions requested by Council Members within 20 days;
6. When notified, review ordinances and resolutions prepared by other departments within 20 days;
7. Attend the regularly scheduled monthly meetings of Council, Council committees, Planning and Zoning Commission (including the work session and Agenda meetings).
8. Attend court ordered mediations, hearings, some depositions as the Client Representative;
9. Provide legal opinions (written and oral) at Council request regarding procedural issues, internal disputes and other legal questions, unless prohibited by the Georgia Bar Rules of Professional Conduct.
10. Provide legal coverage for personnel and grievance hearings and assists in preparing written decision and schedules hearings as well as provide legal coverage for the Citizens Review Board hearings for appeals, Alcohol Appeals Board and Ethics Board.

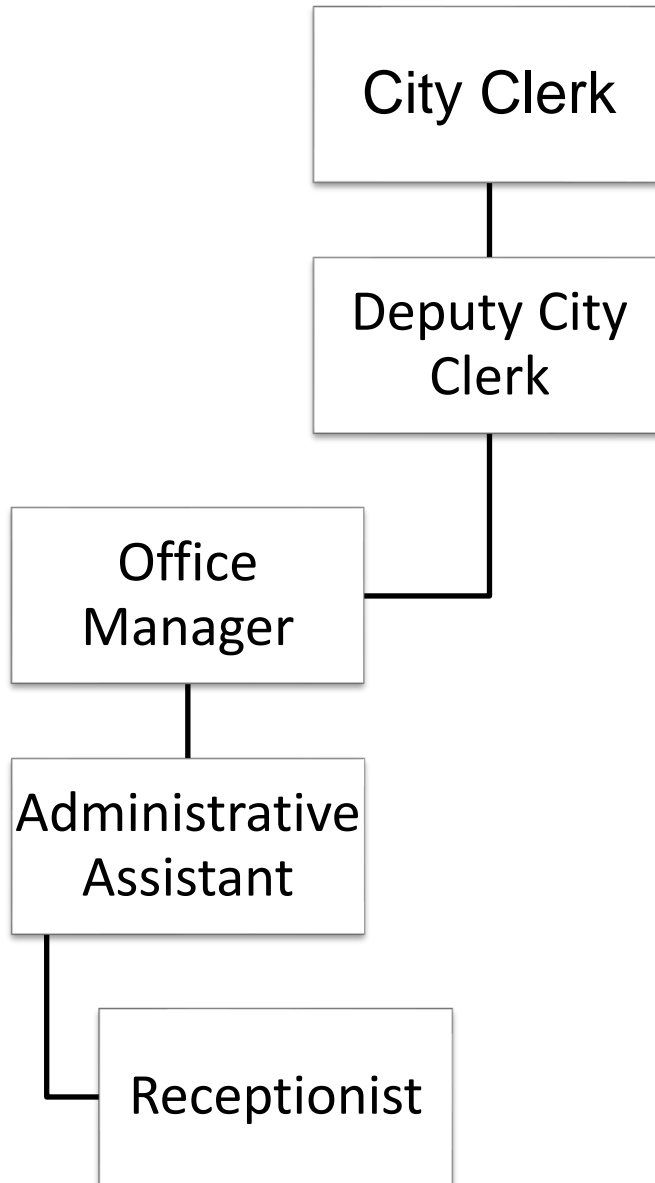
The City Clerk's Office

Department Head: Keshia McCullough

Phone: 404-270-7090

Fax: 404-765-1014

Email: cityclerkstaff@eastpointcity.org



DEPARTMENT OVERVIEW

The City Clerk's Office is responsible for the preservation of all city records and serves as the official secretary to City Council. The Clerk's Office performs services such as records and agenda management, notarization, open records requests and transcription of City Council and various boards and commission meetings. The Clerk's Office offers public access to City Council Agendas, Minutes as well as proposed and adopted legislation. In addition, the Clerk's office oversees general liability claims and serves as the election superintendent for municipal elections.

MISSION & VISION

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

GOALS AND OBJECTIVES 2025

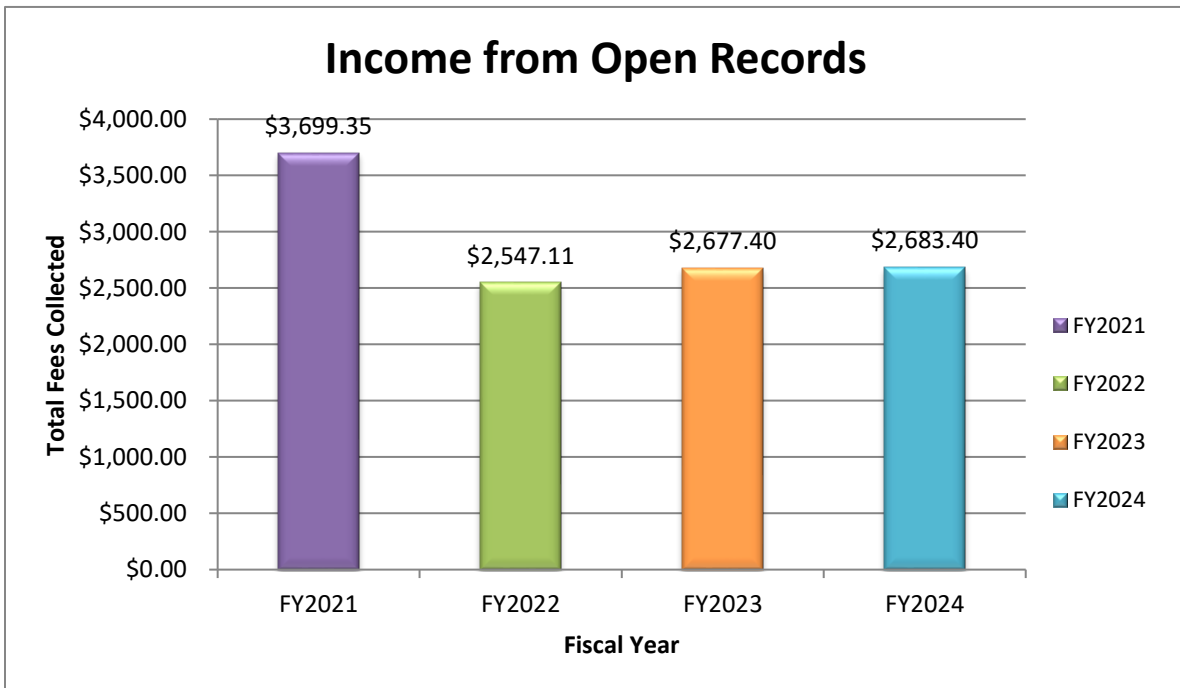
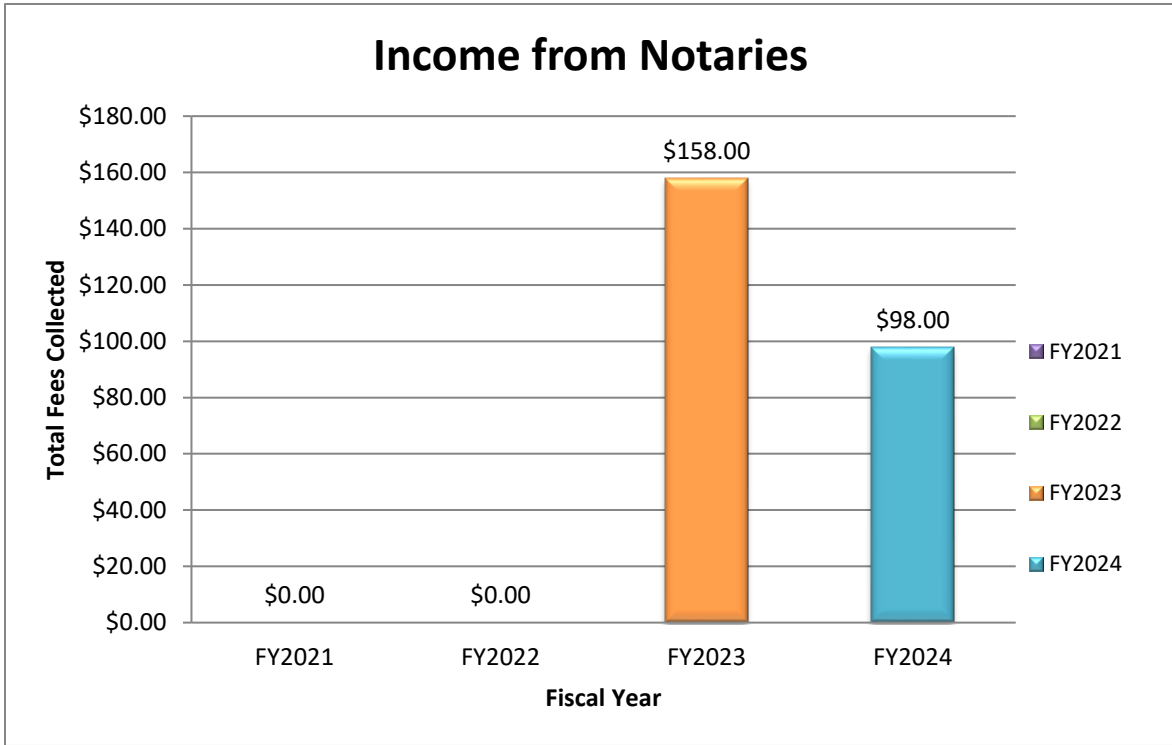
1. To provide the highest level of customer service to the Mayor, Council, City Administration & the residents of East Point.
2. To foster government transparency through the availability of public records
3. To provide timely and advance notification of public meetings.
4. To deliver Open Record Requests in a timely manner in accordance with Georgia Open Records laws.
5. To maintain 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 professional development training for administrative staff to enhance job performance and obtain their certifications.
7. To implement the new management software for the boards and commissions in the City of East Point.

FY 25 CHALLENGES

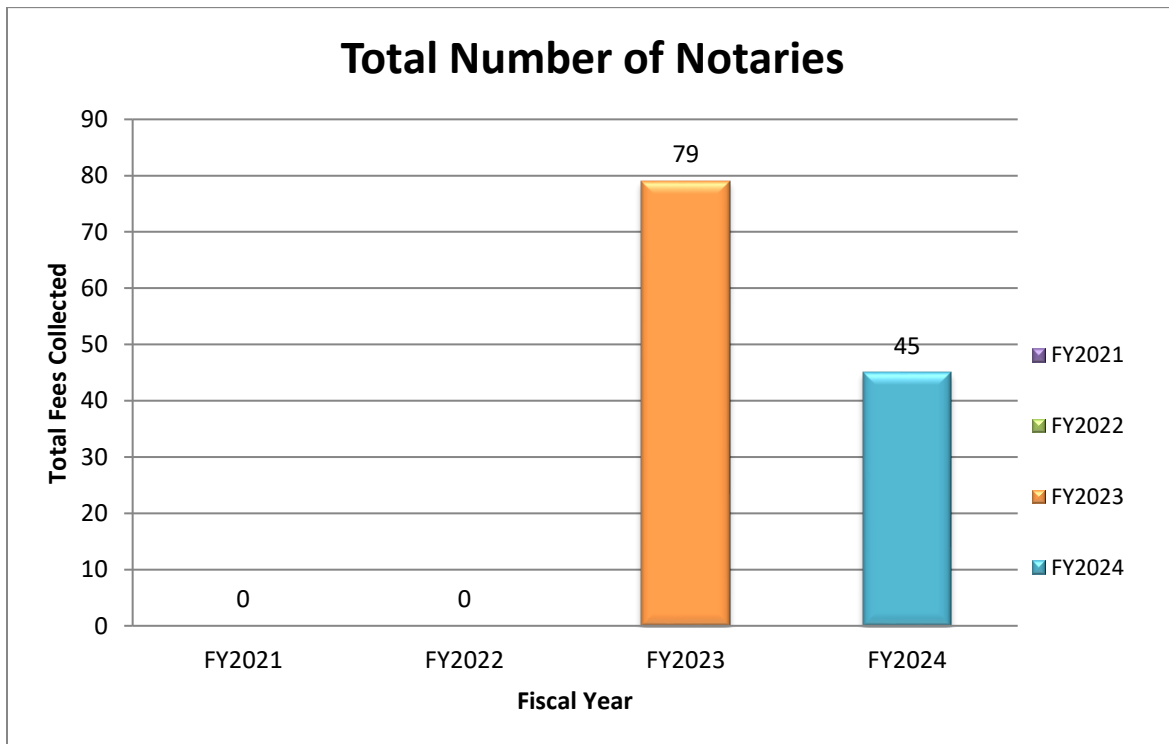
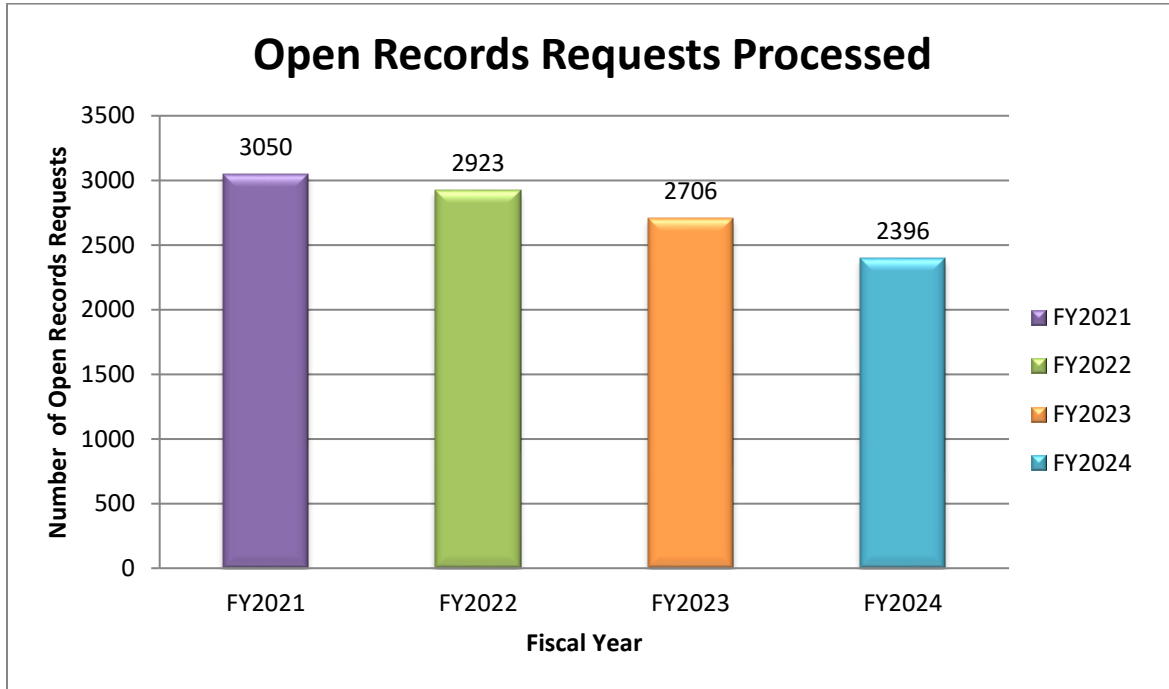
With the increase in the volume of Open Record Requests, the City Clerk’s Office is currently in the process of implementing an additional portal to support the large number of requests. This will give us the flexibility to deliver requests with improved turnaround time. Furthermore, the City Clerk’s Office is in the process of implementing a robust records management program that incorporates document retention and regular shredding’s. The Clerk’s Office does not view this as a challenge, but rather an opportunity to enhance the practices that have already been put in place.

Measurement Description	FY22	FY23	FY24	FY25
	Actual	Projected	Projected	Projected
Workload Measures				
Open Records	2923	2706	3500	3700
Reports of Claims	67	61	100	125
Closed Claims	29	27	40	45
Notaries	53	79	100	140
Council Meetings	24	24	24	24
Work Sessions	12	12	12	12
Special Council Workshops	0	0	0	0
Special Called Work Session	0	0	0	0
Special Called Meetings	4	0	10	10
Ethics Board Meetings	0	1	4	5
Ethics Pre-Hearings / Hearings	1	1	1	1
Finance/Budget Committee Meetings	6	4	8	10
Building Authority Meetings	0	0	2	0
Human Resources Committee	1	1	9	10
Emergency Council Meetings	0	0	0	0

NOTE: FY24 figures are for the period of July 1, 2023 – April 26, 2024



NOTE: FY24 figures are for the period of July 1, 2023 – April 26, 2024



MISSION & GOALS

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

GOALS

1. Advise the Mayor and City Council regarding the effective and efficient management of the City and provide sound recommendations on policy issues;
2. Oversee the daily operations of all City Departments, except City Attorney, City Clerk and Municipal Court by:
 - Providing effective oversight of City functions to ensure timely and efficient Service Delivery to citizens and customers;
 - Working with all departments to ensure effective management of department budgets;
 - Meeting with Council, Finance and Budget Committees to effectively communicate financial concerns and provide updates on budget performance;
 - Seeing that all laws, provisions of the Charter and acts of the City Council are faithfully executed;
 - Preparing and submitting the annual operating budget and capital budget to the City Council;
 - Encouraging and providing staff support for regional and intergovernmental cooperation;
 - Promoting partnerships among City Council, staff and citizens in developing public policy and building a sense of community;
 - Effectively managing public information and communication;
 - Recruiting and retaining the best possible employees that have a commitment to high performance;
 - Maintaining the highest standards of fiscal accountability of public funds.

OBJECTIVES

1. Host a strategic planning session with the Department Heads and establish key milestones for performance within each department.
2. Provide for an organizational assessment;
3. Manage 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;

6. Continue to highlight the positive attributes of the City through marketing materials;
7. Facilitate training programs for staff to enhance their skills and improve efficiency and effective in our service delivery to the community;
8. Develop and implement an infrastructure management program (IMP) to ensure a systematic approach to address infrastructure repairs. This will support the Capital Improvement Projects;
9. Develop technological advancement within the organization that supports transparency, open government, and citizen participation.
10. Provide for improved customer service initiative and training for our City staff and overall organization.
11. Seek improvement in the implementation of traffic calming measures throughout the City.

FY 25 ISSUES

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

Measurement Description	FY22	FY 23	FY24	FY25
	Actual	Actual	Projected	Projected
Employee Compensation Study	N/A	N/A	50%	100%
Progress of City Auditorium Renovations	10%	N/A	N/A	N/A

MISSION & GOALS

The overall goal for the Department is to ensure transference of communication between the city and citizens to foster a more productive, mutually beneficial relationship.

- To provide useful information to East Point residents about the East Point Government.
- To encourage citizen involvement and participation in government and community activities.
- To reinforce the city’s brand identity while nurturing community pride among East Point’s growing population.
- To promote a stronger, positive image outside the city limits of East Point.
- To support the City Council and administration in achieving goals and specific community programs.
- To bridge the gap of the marginalized citizens to ensure they are as actively engaged as others.
- To maintain continuity of all communications internally and throughout the community while ensuring that our delivery of service is nothing short of world-class.

OBJECTIVES

1. Informing East Point Residents in a timely manner is the highest priority for the Office of Communications.
2. Transparency, Accuracy, Candor, and on-Time (*TACT*) in all government communications are essential.
3. The Communications Division is committed to the highest possible level of quality and professionalism in all its undertakings.
4. It is essential to maintain a work environment that is adaptable to the changing needs of citizens and the continuous evolution of technology.
5. Develop a current TV programming schedule to reduce the number of replays showcasing outdated material.

EXPECTATIONS

Measurement Description	FY23	FY24	FY25
	Actual	Actual	Projected
Social Media Posts	At least four posts a day on all social media sites. Include more videos on social media.	At least 4-5 posts a day on all social media sites. Post one video on social media at least every other week.	At least 8-10 posts daily across all social media sites. Post three videos weekly.

Web Updates	Updates were made to the web daily in the announcements and news sections of the website. Follow up with IT more often on status of postings.	Updates were made to the web weekly in the announcements and news sections of the website. Follow up with IT more often on status of postings.	Updates to the website are made weekly and upon request.
EPTV Videos	Six to eight videos a month	Upload eight new videos a month	Upload eight new videos monthly.
REVERB Newsletters	Newsletter will continue to be printed every other month. It will also be shared on social media, Nextdoor and Access East Point.	The VERGE monthly e-newsletter will be shared on social media, Nextdoor and Access East Point.	Reimagine the community newsletter and realign the mission to ensure that we connect with every citizen both digitally and by mail.
Crisis Communication/Media Advisories	At least one or three press releases/media advisories a month to promote information and City events. Utilize Press Release Distribution Services and Media databases to reach larger audiences.	At least one or three press releases/media advisories a month to promote information and City events. Utilize Press Release Distribution Services and Media databases to reach larger audiences.	Procure the assistance of the contracted PR Firm(s) to proactively create templates for the potential of Crisis Communication; and create a SOP and best practice protocol in the event of an emergency. We will utilize Media Advisories as needed.
Events	Meet weekly to discuss status of events for location, vendors, volunteers and talent. Major events are mandatory for the Communications Department to cover.	Meet weekly to discuss status of events for location, vendors, volunteers and talent. Major events are mandatory for the Communications Department to cover.	Hire one Intern per Ward to assist with event coverage throughout the city. Host weekly Huddle Meetings to discuss all upcoming events and assign interns to cover as needed. Coverage of major events will be designated to the Department's full-time staff.
CREATOR'S POINT: The EPTV Studio Re-Imagined			This Re-Imagined Studio space will bring synergy and a fresh take to the way we communicate with our community.

MISSION

The Contracts and Procurement Department shall comply with all federal and state laws, as well as regulations and procedures established by the City of East Point. Contracts and Procurement creates methods to reduce the cost of government spending with integrity and fairness. Creating and encouraging opportunities for vendor participation is essential to our community for economic growth.

GOAL

Our goal is to ensure the taxpayers of the City of East Point that we practice ethical measures to procure expenditures, which promotes vendor opportunity cost savings and improve operational efficiency.

OBJECTIVES

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

OBJECTIVES UPDATE

1. Prepared policy and procedures for Contracts and Procurement.
2. All documents, including city plans, were captured, by Xerox, for digitization. This cleared out room, in the warehouse, and annex, for more usability.
3. Procurement Efficiencies were improved by: Utilizing the city's standard contract, instead of vendor's contracts. Using more cooperative contracts that offers volume discounts; creating more city-wide contracts to allow competition and fixed prices; build relationships with vendors and internal customers to speed up process to allow trust.
4. Provide Excellent Customer Service-Divided departments to reduce the number of days to process requisitions; completed city-wide lunch and learn, all C&P staff and Warehouse Staff received certifications based on job title
5. Train all departments on Procurement fundamentals C&P staff members are now certified as Georgia Certified Purchasing Associate, and/or Georgia Certified Purchasing Manager, and Certified Professional Public Buyer
6. The previous implemented software cost the city Fifteen Thousand (\$15,000), per year – we have moved to a system that saves the city Six Thousand (\$6,000), per year, and more vendors have access to.

GOALS UPDATE

- Updated website to make ensure vendors are utilizing the new more efficient and informative-C&P purchased software to allow electronic posting and response to bids; upload and manage contracts
- Use new system to assist with the evaluation process-BidNet will allow C&P to send all evaluations in real time for evaluation committees to review more effectively and upload

scores and justifications; contract management will allow upload of contract documents and electronically notify end-users when it is time to renew contracts.

- Develop policies and procedures-Policies and Procedure manual is 40% complete-will be completed by the end of calendar year
- Enhance process improvement while establishing transparency-Reduced requisition process days, building better relationships with departments and vendors; incorporate more training for City employees
- Establish inventory system for the warehouse-Improved the process to enter inventory in the system by reducing the number of employee’s access to certain modules to allow more efficiency and accurate counts of inventory

FY 25 GOALS

- Partner with neighboring Cities to host vendor conference
- Hire Contract Manager
- Upgrade BidNet to assist with evaluation process
- Establish and use inventory study to assist with auditing

Measurement Description	FY22	FY23	FY24	FY25
	Actual	Actual	Projected	Projected
Demand Measures				
Decrease number of formal protests	0	0	1	0
Increase the number of annual blanket contracts	35	73	100	150
Contracts & Procurement – Total Number of Purchase Orders Processed Per Month	400	607	650	700
Contracts & Procurement – Total Number of Field Purchase Orders Issued Per Month	20	13	10	20

MISSION

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

DEPARTMENT GOALS

East Point Customer Care has high standards for Public Service Delivery.

- Protect the City of East Point revenues by achieving excellence in employee development and implementation of a Business Continuity strategy in the event of inclement weather or mandatory work from home concern.
- Promote customer goodwill and satisfaction through exceptional customer service, Organizational alignment, performance excellence and a focus on customer and associate safety.

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.
4. Enhance communication between department divisions and internal stakeholders regarding our processes and procedures.
5. Continuously audit utility accounts to ensure proper billing practices.
6. Implement a new system to allow customers to set-up a new account online and make the required deposit
7. Mastering new ERP system BS&A
8. Implement an aggressive collection and lien process to reduce bad debt with our utility accounts.
9. Upgrade the Call Center telephone system that will allow messages to be integrated to advise customers of a power outages, etc.

FY 2024 SUCCESSES

1. Go-Live with two payment Kiosk to allow utility customers to make payments 24/7.
2. Update Security System with optimal viewing/license plate reader and face recognition options.
3. Successfully hired one temporary staff member from Corp Temps after a 3-month assignment.
4. Inter-Departmental completion of Utility Hawk software integration for our water customers – Go-Live Date June 1, 2024.

GOALS & OBJECTIVES**MISSION**

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

GOALS

- Incentivize ten small businesses through the Economic Development Small Business Incentive Program in FY 2025
- Sustain a healthy number of movies filmed in the city to benefit both residential and business communities that will generate additional sales tax revenue for the city.
- Increase and expand the use of the Business & Industrial Development Authority (BIDA) via investment opportunities that will generate reoccurring revenue and engage the Downtown Development Authority (DDA) to provide financing for projects focused on the Commons project, that will ultimately enhance the city's tax base.

OBJECTIVES

1. Meet with a minimum of 20 small business prospects per quarter in FY 2025
2. Will follow up with 100% of those prospects that express a genuine interest in the small business program.
3. Continue to educate the public by conducting one Filming 101 Session every quarter to promote revenue opportunities for both residents and business owners.
4. Aggressively market and promote the city's largest privately owned site for redevelopment.
5. Continue to aggressively market East Point Corridors TAD Federal & State Opportunity Zones and Enterprise Zones, TOD and LCI for new investment.
6. Continue to work to recruit at least one or more grocery stores to the City of East Point
7. Continue to build and cultivate relationships between economic development and film industry partners.
8. Continue to develop programs and policies that will activate Downtown Development Authority initiatives and continue to maintain policies that will utilize BIDA investments throughout East Point
9. Recruit at least 1 new BIDA & DDA bond projects in FY 2025

Measurement Description	FY22	FY23	FY24	FY25
	Actual	Actual	Projected	Projected
Workload Measures				
Businesses/individuals assisted	470	600	495	515
Events/projects initiated	20	25	28	35
Leads developed/worked on	35	90	85	87
Business/ community meetings held	40	44	55	55
Newsletters/materials/marketing materials created	25	25	50	53
Business/community surveys administered	60	60	20	20
Business site visits/interviews	101	104	150	148
Efficiency Measures				
Business visit per employee	45	45	65	60
Effectiveness Measures				
Number of new businesses	18	41	60	65
Number of new jobs	300	425	525-700	500-650

Office of Equity Inclusion and Empowerment

VISION

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

MISSION

The Office of Equity, Inclusion, and Empowerment seeks to provide for programs and services which are geared toward addressing the following areas: homelessness, housing revitalization, housing affordability, mental health, substance abuse, and economic mobility.

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

GOALS

- Provide for assistance to individuals and families within our community who are experiencing homelessness.
- Implement the equitable policies, programs and procedures as specified within our **Equitable Growth and Inclusion Strategic Plan**.
- Provide for the implementation of programs and services to include but not be limited to: housing revitalization, housing affordability, mental health, substance abuse, and economic mobility.

FY'25 OBJECTIVES

1. Provide for the continued coordination with various agencies and community partners to address homelessness.
2. Provide for the safe housing of homeless individuals and families.
3. Form partnerships with centers which offer social services for families and victims services (ie. Domestic Violence, Individual and Family Counseling, Runaway Youth), mental health care (Adult Crisis Services, Substance Abuse Services), and legal aid services.
4. Provide training for individuals and families in developing a Safety Plan
5. Provide for the development of a solicitation for the procurement of consultant services to implement, in coordination with the City, the policies and programs specified within the City's Equitable Growth and Inclusion Strategic Plan.
6. Provide for the development and prioritization of an action plan for the implementation of the recommended strategies developed within the Equitable Growth and Inclusion Strategic Plan.
7. Provide for the development of Inclusive Housing Initiatives as well as housing revitalization opportunities and partnerships within the community.
8. Implementation of the neighborhood revitalization plan as a continued effort within the

- community.
9. Provide minor home repair for seniors & veterans 55 and older with disabilities and 60 and older without.
 10. Demolition and cleanup of blighted properties within the City’s Equitable Growth and Inclusion Strategic Plan.
 11. Continued participation as a G.I.C.H. alumni member.

STAFFING

The Office of Equity, Inclusion and Empowerment shall provide for the following staff:

Three (3) Program Coordinators: Job Descriptions shall be provided by the Human Resources Department. One (1) Program Coordinator shall work within the Equitable Growth and Inclusion Strategic Plan Initiative. The Program Coordinator in coordination with a consultant) shall lead in the implementation and development of an action plan for policies and programs from the adopted Equitable Growth and Inclusion Strategic Plan. One (1) Program Coordinator shall lead the effort to address homelessness within our community. One (1) Program Coordinator shall lead the effort to address housing affordability, housing revitalization and will also assist in addressing the inclusive housing action items within the Equitable Growth and Inclusion Strategic Plan.

Two (2) Program Analysts: Job Descriptions provided by the Human Resources Department.

Two (2) Administrative Assistants: Job Descriptions provided by the Human Resources Department.

One (1) Case Manager: Job Description provided by the Human Resources Department.

BUDGET/FUNDING

The Office of Equity Inclusion and Empowerment will be funded for FY ‘25 with the General Fund and grant funding when available. An allocation budget sheet shall be provided for funding line items which will address the following:

Salaries & benefits: 6 full-time employees Employee

Training/Travel

Administrative Services

Dues & Subscriptions

Professional Services

MISSION

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

VISION

The City of East Point's Finance Department will maintain integrity, transparency and professionalism while providing exceptional customer service and accurate, reliable information in a team-oriented environment.

DESCRIPTION

The Finance Department is headed by a Finance Director who serves at the pleasure of the City Manager. The department's key operational areas are General Ledger Accounting; Payroll; Accounts Payables; Accounts Receivables; Asset Management; Budgeting; Grants Management; Property Tax; and Customer Care Services.

The Finance Department is also responsible for advising the City Manager on financial matters, and providing accurate, relevant financial and operational information to Mayor and Council, and Department Directors on a timely basis.

GOALS & OBJECTIVES

1. To ensure policies and procedures are consistent with the ordinance, charter and state laws, which will be accomplished by upgrading the Financial Management System; completing the Comprehensive Annual Financial Report within established deadlines; maintain a 2-month General Fund Reserve to address unbudgeted uncertainties; and maintain a minimum 30-day fund balance for the Electric and Water & Sewer Funds.
2. To update and revise internal control procedures for fixed asset management that will enhance the City's Five-year Capital Plan and ensure timely reporting in accordance with the City's Ordinance.
3. Submitting the Single Audit to necessary granting agencies as required by the Single Audit Act of 1984, P.L. 98-502; to complete the SF-SAC Data Collection Form for Reporting on Audits of States and Local Governments; submitting the Annual Report of 911 Collections and Expenditures Form as required in compliance with the expenditure requirements of the Official Code of Georgia Annotated, Section 46-5-134.

4. Maintain a Monthly Cash Flow Report for the Pooled Cash Account to identify funds equity, revenue sources and expenditures. This fund will be reconciled monthly, and the balance reconciled to each of the fund's equity accounts.

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

Description	FY22 Actual	FY23 Actual	FY24 Projected	FY25 Projected
Pooled Cash Bank Reconciliation – Months Reconciled within 20 Days after End of Period (Month)	12	12	12	12
Perform monthly general ledger closing by the 20 th of each month	12	12	12	12
Produce monthly financial reports to council and Division Directors by the third Thursday of each month.	12	12	12	12
Capital Lease Reconciliation – Months Reconciled within 12 Days after End of Period (Month)	12	12	12	12
Grants Reconciliation – Months Reconciled within 12 Days after End of Period (Month)	12	12	12	12
Payroll Processing – Average Number of Payroll Errors Every Pay Period	2	2	2	2
Accounts Payable Transactions – Average Number of Accounts Payable Errors per Month	2	2	2	1

INTRODUCTION

The City of East Point Fire Department (EPFD), established in 1908, has evolved into a multifaceted proactive organization committed to delivering the highest quality of comprehensive safety services. With an average response time of six minutes, the EPFD has been dynamic and innovative in creating new programs to provide quality service deliveries to the community in an efficient cost-effective manner. Staff consists of 72 sworn firefighters, two (2) civilians, which totals 74 fire personnel.

Vision:

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

Professionalism:

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

Integrity:

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

Compassion:

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

Service:

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

Mission

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

The EPFD is comprised of Divisions, and they are as follows: Administration, Technical Services/ Fire Prevention, Emergency Medical Services / Training, Internal Affairs and Operations.

Administration Division

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

Operations Division

The Operations Sections delivers Fire Suppression, Basic Life Support and Advanced Life Support Emergency Medical Services (EMS). The Operations Division consists of Three Fire stations. Three Fire Stations are located throughout the city, consolidated in to one Battalion to provide Fire Protection to the citizens. The three fire stations are equipped with three engines, one ladder truck, two advanced/basic life support rescue units, and a battalion command vehicle with 66 employees allocated. Employees assigned to this division are distributed on three shifts A, B, & C, working twenty-four 24 hours on duty and 48 hours off duty. Currently, we are in the process of renovating old Fire Station 5, which upon completion will allow the City of East Point Fire Department to operate with 4 Fire Stations.

Emergency Medical Services Section

The Fire Department utilizes Basic Life Support (BLS) Engines and two Rescue Units to provide Emergency Medical Services. EMS Services consist of eighty-five percent (85%) of all emergency calls. The Basic Life Support Engines and Rescues responded to 9,000 calls for emergency services this year.

Training Section

The Training Section is responsible for Emergency Medical Services (EMS) and Fire Rescue Training for shift personnel and recruits. One of the core responsibilities of this section is to provide a level of training equaling or exceeding the industry standard which will ensure that all citizens of East Point receive the highest level of care. This section is also responsible for teaching safety to all firefighters performing job duties in

emergency situations. The Training Section coordinates and networks with other local and state agencies to secure the latest and most experienced instructors to assist in the education of department personnel; thus further ensuring that firefighters comply with all state and national standards.

Fire Prevention/Code Enforcement Division

This Section oversees the Fire Prevention and Fire Investigation programs. Fire Prevention is responsible for annual business inspections, determining the cause and circumstances of fires and explosions, reviewing building, sites, detection, and suppression plans to ensure code compliance, reviewing fire lanes plans, and issuing certificates of occupancy to new businesses. Additionally, this Division also enforces the State of Georgia Codes, as amended by the City of East Point Municipal Code, in addition the International Code Council and National Fire Protection Association Standards.

Internal Affairs Section

The Technical Services Officer has been assigned the responsibility to function as the Internal Affairs Officer. The Internal Affairs Officer ensures that employees of the East Point Fire Department are held to the highest level of professionalism and that our policies, practices, and procedures comply with city, state, and EEOC requirements.

Goals

- Conduct Inspections and Pre Plans of all Identified High Risk Businesses and Industries in the City of East Point.
- Enhance Public Education, Life Safety and Risk Reduction through Community Programs.
- Provide a competitive compensation base to attract and retain the best employees.
- Encourage support staff to take additional classes and training to improve service delivery to citizens and enhance the Knowledge, Skills, and Abilities of fire personnel.
- Evaluate emergency operations and actively solicit citizen feedback to ensure the highest level of emergency services and customer service are being delivered consistently.
- Ensure all City Department Heads complete COOP/COG and Code RED annual training.
- Reduce number of fires and fire deaths annually
- Respond to all citizen requests promptly.
- Maintain emergency response times for Fire/EMS calls.

Measurement Description	FY22	FY23	FY24	FY25
	Actual	Actual	Projected	Projected
Demand Measures				
Perform Inspections of High-Risk East Point businesses.	100%	100%	100%	100%
Provide programs annually for high-risk East Point residents (youth and elderly) through Community Programs	100%	100%	100%	100%
Apply for a minimum of \$50,000 in Grants Annually based on identified department needs.	\$50,000	\$1,300,000	\$1,300,000	300,000
Workload Measures				
Exceed the ISO (Insurance Services Office) minimum of 228 Total Training hours for all personnel	250	250	250	240
Ensure a minimum of 50% of staff will take additional training classes annually to improve service delivery to citizens and enhance knowledge, skills, and abilities.	50%	55%	50%	50
Attend and Present Material at a minimum of 50 Community Meetings Annually	100	108	100	110
Efficiency Measures				
Respond to all emergency incidents within 6 minutes 90% of the time	90%	90%	90%	92%
Reinforced Response on scene within 8 minutes 90% of the time	90%	90%	90%	92%
Train 100% of Department Heads on COOP/COG Annually (New Metric)	90%	100%	100%	100%
Fill 100% of Authorized Sworn Firefighter Positions Annually (78 positions total)	90%	92%	95%	95%
Effectiveness Measures				
Reduce the number of Structure Fires	42	44	40	35
Teach Fire Safety Programs and Tips to Schools, Businesses and Neighborhood Groups annually.	20	30	35	35
Respond to all community/customer service requests within 24 hours	99%	100%	100%	100%
Schedule free home inspections, smoke and carbon monoxide detectors, car seats, within 2 days of request 100% of the time	100%	100%	100%	100%
Maintain a minimum 90% positive rating for customer service delivery	94%	100%	100%	100%

MISSION & GOALS

The Mission of the Human Resources Department is to support the City by developing and implementing high quality, state-of-the-art personnel programs that will enhance the services provided to East Point citizens, visitors, and those who do business in the city.

GOAL

The Goal of the Human Resources Department is to create a service-oriented environment that focuses on employees, the city's most valuable assets. The Human Resources Department aligns its focus with the vision and strategic initiatives of the East Point Elected Officials by supporting fifteen (15) departments with a workforce of approximately five-hundred and ninety-five (595) employees. Employees are provided with: medical and other voluntary benefits, pensions, employee relations, current personnel policies and procedures, employee assistance programs, relevant job descriptions and access to a broad spectrum of local, state and federal policies to include the Americans with Disabilities Act (ADA), Fair Labor Standards Act (FLSA), Family Medical Leave Act (FMLA), Affordable Health Care Act (ACA) and the provisions of the Title VII of the Civil Rights Act of 1964, EEO regulations as amended and a safe workplace.

OBJECTIVES**To Recruit, Select and Retain Employees by:**

- Revising job descriptions based on the result of the Pay, Classification and Benefits Survey.
- Conducting general workshops on interviewing and recruitment best practices.
- Advertising vacancies in diverse publications including professional associations and trade journals.
- Conducting surveys to receive input on employee benefit packages and other employee needs.
- Sponsoring Employee Engagement Activities quarterly.

To Administer the Compensation and Classification Program by:

- Analyzing the results Pay, Classification and Benefits Study
- Conducting audits of selected positions to ensure employees are not working outside of job classifications.

To Develop Training and Career Development by:

- Ensuring that all departments have received customer service training.
- Conducting annual Prevention of Sexual Harassment Training to all employees.
- Creating a leadership development program to train aspiring supervisors.
- Conducting periodic (not less than twice per year) mandatory training programs to reduce the City's legal exposure.
- Conducting workshops on resume writing, interviewing techniques and career exploration and advancement.

To Administer Benefits by:

- Hosting monthly lunch and learn sessions on physical, mental, financial matters.
- Conducting audits of benefits to ensure that only eligible employees receive them.
- Updating benefit changes in a timely manner.

To Provide an Effective Risk Management Program by:

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

FY 25 ISSUES

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

Performance Measures				
Measurement Description	FY 22	FY23	FY24	FY25
	Actual	Actual	Actual	Projected
Demand Measures				
Time to Hire (days)	30	25	59	25
IOJ Return to Work (days)	5	5	5	5
Efficiency Measures	Actual		Goal	
Time to Hire	59		25 business days	
Turnover Rate	25.5%		10%	

Vision:

The Information Technology Department is dedicated to forging a digital future where seamless connectivity and innovative solutions enhance every aspect of urban life. With a focus on efficiency, accessibility, and inclusivity, we strive to empower our residents, businesses, and city departments to thrive in the digital age. Together, we envision a smarter, more resilient city where technology enriches lives and fosters meaningful connections.

MISSION

Our mission is to champion cybersecurity resilience while providing dedicated support to our employees. We are committed to implementing robust security measures to safeguard the city's digital assets and infrastructure from emerging threats. Simultaneously, we strive to empower our employees by offering proactive guidance, training, and assistance to ensure they can navigate the digital landscape safely and effectively. Through our unwavering commitment to cybersecurity and employee empowerment, we aim to build a resilient and digitally adept city that thrives in the face of evolving challenges.

Core Values:

Our Core values drive and guide us toward delivering secure, reliable, and integrated technology solutions and services. As members of the IT department, we are driven by:

- Security
- Innovation
- Collaboration
- Adaptability

GOAL

The goal of the Information Technology Department is to establish a resilient and secure digital infrastructure while providing exceptional support to all stakeholders. Through proactive cybersecurity measures and comprehensive risk management strategies, we aim to safeguard sensitive data and critical systems from evolving threats, ensuring the integrity and confidentiality of city operations. Simultaneously, we are committed to offering responsive and effective assistance to internal departments and external partners, empowering them to leverage technology effectively to achieve their objectives and better serve our community. By prioritizing both security and stakeholder assistance, we strive to foster a trusted and collaborative digital ecosystem that enhances the overall well-being and prosperity of our city.

High-Level Goals, Objectives and Projects:

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

OBJECTIVES

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

Measurement Description	FY22	FY23	FY24	FY25
	Actual	Actual	Projected	Projected
Demand Measures				
Users supported	607	600	625	650
PCs/Laptops	510	750	800	815
Servers (Hardware & Virtual) supported	70	90	100	100
Copiers, Printers supported	37	37	45	45
Workload Measures				
Helpdesk Requests by phone	10,207	12,229	12,560	
Helpdesk Requests by email	7,640	8,450	10,000	
Number of Projects	23	17	25	24
Website view		955,422	1,100,000	
Efficiency Measures				
Percentage of Requests Closed	91%	90%	91%	92%
Percentage of Projects Completed	96%	96%	95%	95%
Effectiveness Measures				
Request resolved within 1 business day	90%	92%	93%	94%
Request resolved within 3 business days	95%	96%	96%	97%
% Projects completed by due date	91%	92%	93%	90%



Mission Statement

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

Vision Statement

Our vision is to be a model court characterized by excellence through quality, customer-focused service. We will:

- Provide the highest level of service with efficiency and transparency to the citizens we serve.
- Acknowledge and enhance the potential of every person in our organization to contribute to the administration of justice through participation, training, and technology.
- Continue to utilize technological advancements in the Judicial realm as it pertains to how cases are heard, processed and adjudicated.
- Ensure that court procedures and structure best facilitate the expeditious and economical resolution of disputes.
- Respect the dignity of every person, regardless of race, class, gender or other characteristic, apply the law appropriately to the circumstances of individual cases, and include judges and court staff who reflect the community's diversity.
- Earn the respect and confidence of the Citizens of East Point and continue to be the model court for municipalities in and around the Metro Atlanta Area.

GOALS

- Continue to educate the public about the rules and procedures of Municipal court.
- Explore options to increase space for staff within the Court Department and LEC Building.
- Create more efficient, cost effective and user-friendly processes for those attending court proceedings.
- Continue progress towards paperless court procedures.
- Evaluate grant opportunities for the reduction of recidivism and aiding the mentally infirm.

OBJECTIVES

1. Hire additional staff to fill unfilled positions.
2. Move forward with a hybrid environment of simultaneous virtual and in-person hearings.
3. Enlist the services of architectural firms to assess the current space the Court Department has and how we can better utilize the space.
4. Become more customer service driven by utilizing professional educational training for staff to ensure the highest level of customer service to the public.
5. Expand our virtual capabilities to fully accommodate persons with disabilities and limited technical proficiency.

PERFORMANCE MEASURES

Measurement Description	FY22	FY23	FY24	FY25
	Actual	Actual	YTD	Projected
Workload Measures				
# of jail citations cases	436	775	571	1428
# of traffic cases	1861	5323	5909	12118
# of local ordinance cases	306	919	1084	2710
# of drug cases	412	521	396	990
# of DUI cases	29	54	36	90
# of Probated Cases	475	791	646	1616
# of Court Appointed Council Cases	626	736	448	1120

MISSION & VISION

The City of East Point Parks and Recreation Department's mission is to embody what it means to be a healthy and playful community by developing a park system that is aesthetically and functionally appealing; and offering value driven programs to residents and surrounding communities.

GOAL

The goal of the Parks & Recreation Department is to promote a healthy community where all residents participate in a broad range of parks, recreation, educational and cultural enrichment activities offered at various well-maintained public facilities. The department will accomplish this by completing Grant and Capital Funded improvements at the city parks, trails and recreational facilities. The department's goal of promoting a well-rounded student athlete and a healthy adult community will be accomplished by continuing educational enrichment, completing and enhancing the city's trail and bike systems, introducing new programs including Competitive Education Leagues, Career Focused Camps, Teen Empowerment Programs and Career Readiness, Community Engagement Activities and Expanding Public Arts. Lastly, by improving marketing and visibility.

OBJECTIVES

1. Capital Improvement of Parks and Green Spaces (ADA Accessibility)
 - a. Rantin Park
 - b. Commerce Park
 - c. Center Park
2. Multi Plex Recreation Center
 - a. Design/Construction
3. Capital and Grant Funded Improvements Trail System Master Plan:
 - a. Tri Cities to Virginia Avenue (Design/Build)
 - b. Engineering/Design of Additional Trails (per Master Plan)
4. Senior Programming
 - a. Fitness
 - b. Technology/Computer Literacy
 - c. Senior Games
5. Public Arts
 - a. Youth Art Enrichment
 - b. Expand Arts (Various Wards)
6. Teen Empowerment
 - a. Life Skills (job readiness)
 - b. Financial Literacy
 - c. Social and Emotional Learning

7. Review Edit and add Standard Operating Procedures and processes.
8. Implement improved quality control of equipment.

Measurement Description	FY22	FY23	FY24	FY25
	Actual	Actual	Projected	Projected
Complete 100% of capital projects	100%	100%	85%	85%
Increase overall youth program participation by 10%	100%	0%	25%	10%
Increase facility reservations by 10%	Covid	0%	10%	15%

VISION

The Department of Planning & Community Development seeks to be courteous, responsive, progressive, efficient, effective, and innovative service delivery city government entity. This PCD department makes every effort to balance policies and regulations to create inclusive, equitable, sustainable developments and communities within the City of East Point for current and future citizens.

MISSION

The mission of the Planning and Community Development department is to guide land development, support quality economic development and promote healthy, inclusive, sustainable, and equitable developed communities.

We are committed to providing courteous and consistent customer service coupled with the highest public standards for health, safety, livability, and general welfare of the City of East Point community. We aim to deliver sound planning, zoning, permit and licensing, inspection services that are fair, efficient, effective, innovative, and cooperative with residents, businesses, and neighboring jurisdictions.

The Planning and Community Development department is passionate about the progress of the City of East Point, and we pride ourselves with being the community's "*Concierge of the Built Environment.*" Our customers communicate their goals, it is our job to assist in achieving them. We will uphold the highest quality customer service and equitable standards while aiming to protect the health, safety, and welfare of the community.

1. Continue commitment to provide efficient customer service delivery through technology and collaborative innovations.
2. Continue to inform the community (at large) of planning tools, techniques and processes through technology and collaborative innovations.
3. Work through intergovernmental coordination to maintain the PCD website as a user-friendly and efficient information tool.
4. Continue cross training of personnel.
5. Enhance the Department's library and professional development training to remain abreast of current topics.
6. Support continuing education, training, and certification for staff.
7. Support continuing education and training for Planning & Zoning Commissioners.

OBJECTIVES

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

FY 25 KEY FOCUS AREAS

- Update the Zoning Ordinance to support the goals of the 2022 -2023 Comprehensive Plan.
- Finalize the Launch of formal Technical Review Committee for Land Development for implantation of formal standards operation procedures that is support by an intergovernmental memorandum of understanding. This focus area will be supported by the several new positions approved in 2023, specifically the Project Manager and Permit Technician roles.
- Pursue customer satisfaction as one of the major key focus areas. Obtain customer satisfaction feedback through online survey and focus group input.
- Continue Finalization of Department Reorganization: Cross Training, revise job descriptions, update position functions to address and respond to current customer service delivery needs and focus of wins learned during COVID-19 pandemic.
- Continuing to work with BS+A vendor to eliminate all glitches in the system while transition from paper/manual applications is complete BS+A went live in November of 2020. We began the vetting process to replace BS+A vendor for FY24.
- Continue Digital storage for approved, zoning, business licensing, permits and plans through BS+A permit tracking online ERP system.
- Continue Think-Tank Approach to providing and testing innovative technology advancements for community, staff, department operations and Planning Commissioners and City Council (Improve website, staff analysis and digital presentations, user friendly GIS mapping, digital front counter sig-in's)
- Continue Customer Service Campaign: Provide extensive customer service training and departmental functioning cross training.
- Initiate and follow through pertinent processes to provide an innovative and modern "Revised Zoning Ordinance" to capture and support current trends, economic goals and inclusive demographic needs.
- Initiate Audit on City Addressing processes and methods and data.
- Initiate Audit Process and procedure: Department website, Department Applications and Administrative Guidelines, Implement FAO's informational guides.

- Continue to Implement Stream-lined permitting process through enhanced user-friendly web-based ERP BS+A permit tracking module.
 - Purchase plans review digital software for the entire TRC team including all permitting staff team to electronically review, make comments and stamp plans.
 - Train entire Plan Review technical review team members on Plan Review software and fully implement with BS+A ERP system.
 - Cross department intergovernmental MOU's and SOPs for efficient and effective plan review, permitting, inspection service delivery for the city.
 - RFP to clean up addressing issues and GIS integration.
 - Fund/Invest in Department Phone Management System.
 - Continue Community and internal department Education for new online ERP system.
 - Staff Succession Plan and Retention of Skilled Personnel
 - Staff Training – Software application proficiency data analysis and Customer Service

- Coordinate High Level Triage style pre-meetings for technical plan review team to provide cutting-edge coordinated feedback to the development community and citizens of East Point on the spot.

- Continue to finalize implementation of Permit Study Recommendations: An Analysis of the Development Review and Permitting Process was conducted and completed in June of 2017

- Implement Electronic Mobile Services

Measurement Description	FY21	FY22	FY23	FY24	FY25
	Actual	Actual	Actual	Projected*	Projected*
Demand Measures					
Processed Totals					
1. Applications Zoning	110	190	190	200	200
2. Applications Permits	3,222	4,000	3,200	4,050	4,350
3. Inspections	2,541	3,000	2,500	4,000	4500
4. Business License	2,000	1,800	1,500	1,600	1,650
Total Revenue	\$1,337,162	\$1,400,000	\$2,500,000	\$3,500,000	\$2,000,000
Zoning, Permitting, Inspections & Licensing occur annually	7,873	8,990	7,390	9,850	9,950
1. Zoning (90 days)	YES	YES	YES	YES	YES
2. Permitting (2-3weeks)	2 –WEEKS	2 –WEEKS	2 – 3 WEEKS	2 – 3 WEEKS	2 – 3 WEEKS
3. Inspections (72 hrs)	YES	YES	YES	YES	YES
4. Business License (5 day)	YES	YES	YES	YES	YES

MISSION

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

GOAL

1. A Professional Agency that fosters the Health and Wellness pillars.
2. Be the leading agency in Professionalism and Well-Trained Officers
3. An Agency that is CALEA Certified (The Commission on Accreditation Law Enforcement Agencies)
4. Reduce crime by 5% by actively engaging the community with positive contacts and crime suppression details.

OBJECTIVES

1. Health and Wellness - provide professional counseling for officers involved in, witnessing, or responding to traumatic incidents.
2. Training and Education - Make available leadership training to personnel the rank of sergeant and above.
3. Educate department personnel in the CALEA process
4. Reduce crime by focusing on the most repeated crimes

FY25 ISSUES

- Increase hiring by adding 10 additional officers, which will bring our total certified personnel to 124
- Reduce entering auto crimes by 10%.

MISSION

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

GOAL

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

OBJECTIVES

1. Identify areas that contribute to crime (i.e. dilapidated houses, overgrown lots, and abandoned automobiles) and enforce the appropriate city code.
2. Report to the Patrol Section criminal activity observed while conducting inspections.
3. Respond to inquiries and complaints within 48 hours of receipt to provide excellent customer service that improves the quality of life for all citizens.
4. Increase positive interaction with property and business owners to encourage an environment conducive to voluntary compliance.
5. Conduct four (4) public safety blitzes focusing on each Ward (A B C and D) with the assistance of the fire department, and Police department.
6. Participation in the Citizen Police Academy criteria to educate the public with enforcement and restrictions involved with Code Enforcement issues.
7. Monitoring vacant and abandon properties to avoid squatting.
8. Monitoring the City's 50 worst properties for compliance.

9. Continuing to provide annual GACE training to Code officers to keep up with current standards and practices and network with other agencies on code related issues.

MOTTO

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

MISSION

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

GOALS

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

OBJECTIVES

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

MOTTO

"We are here to help."

MISSION

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

GOALS

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

Objectives

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

FY 25 ISSUES

- We are currently housing inmates for the City of Fairburn, City of Hapeville, City of College Park, City of South Fulton and in discussion with City of Union City to house their inmates as well.
- This has significantly increased the number of budgeted monies for operating Supplies and for Inmate per week food purchases.

MISSION

This office will utilize current technology to enhance services and improve the reach by those services throughout the city. We will operate efficiently to deliver the highest quality services at the lowest possible cost to the taxpayers of East Point.

GOAL

To exceed previous expectations by ensuring the highest level of service possible using technology, tools, and services to assist our taxpayers in transacting business with our office. Finalize and institute a delinquent Tax sale to increase City revenue.

OBJECTIVES

1. Improve the collection percentage to 95% through aggressively reducing delinquencies and improving our lien processes.
2. Educate the Citizens of East Point through Town Hall meetings HOA meeting attendance.
3. Finalize search for full-service Tax Sale company
4. Continue to develop a relationship between Fulton County, East Point and the citizens of East Point.

CHALLENGES

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

Measurement Description	FY21	FY22	FY23	FY 24
	Actual	Actual	Projected	Projected
Efficiency Measures	Property Taxes	Property Taxes	Property Taxes	Property Taxes
Billed	\$16,217,705	16,884,401	18,816,51	21,274,292
Collected	92%	92%	96%	96%



**PUBLIC WORKS
ROADS & DRAINAGE DIVISION
MISSION & GOALS FY25**

Mission

The mission and goal of the Roads & Drainage Division is to continue to perform at the highest level of comprehensive maintenance, repairs, and emergency response within the city roadways and right of ways. The mission is to maintain and improve roadways, sidewalks, and cross drainage systems. With dedication to the mission, the Roads & Drainage Division will meet the set goals which will enhance the citizens of East point with an environment that meets federal environmental standards, improved roadways and enhance a safer community while commuting through East Point. This will be performed in accordance with established performance standards and the level of required service.

Goals

The goal is to complete ninety percent (90%) or better of the work orders generated within the budget year. The maintenance and repairs will be within the city right of ways and roadways, the goal is 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 multitask within the division.
- c) Continue to reduce staff overtime compensation.

**PUBLIC WORKS
BUILDING & GROUNDS DIVISION
MISSION & GOALS FY25**

Mission

The mission of the Public Works Buildings and Grounds Maintenance Division is to provide safe and clean city right of way. We will work diligently to keep our city property and facilities upgraded with the latest cost-effective and efficient products and materials.



**PUBLIC WORKS
BUILDING & GROUNDS DIVISION
MISSION & GOALS FY25**

Goals

- Effectively and Efficiently maintain and oversee landscaping at the city facilities, which includes city water tower, freshwater reservoirs, and the pumping station at Sweet Water State Park in Douglasville, GA.
- Management of equipment of equipment management program.
- Implementation of emergency response plan of action.

**PUBLIC WORKS
TRANSPORTATION DIVISION
MISSION & GOALS FY25**

Mission

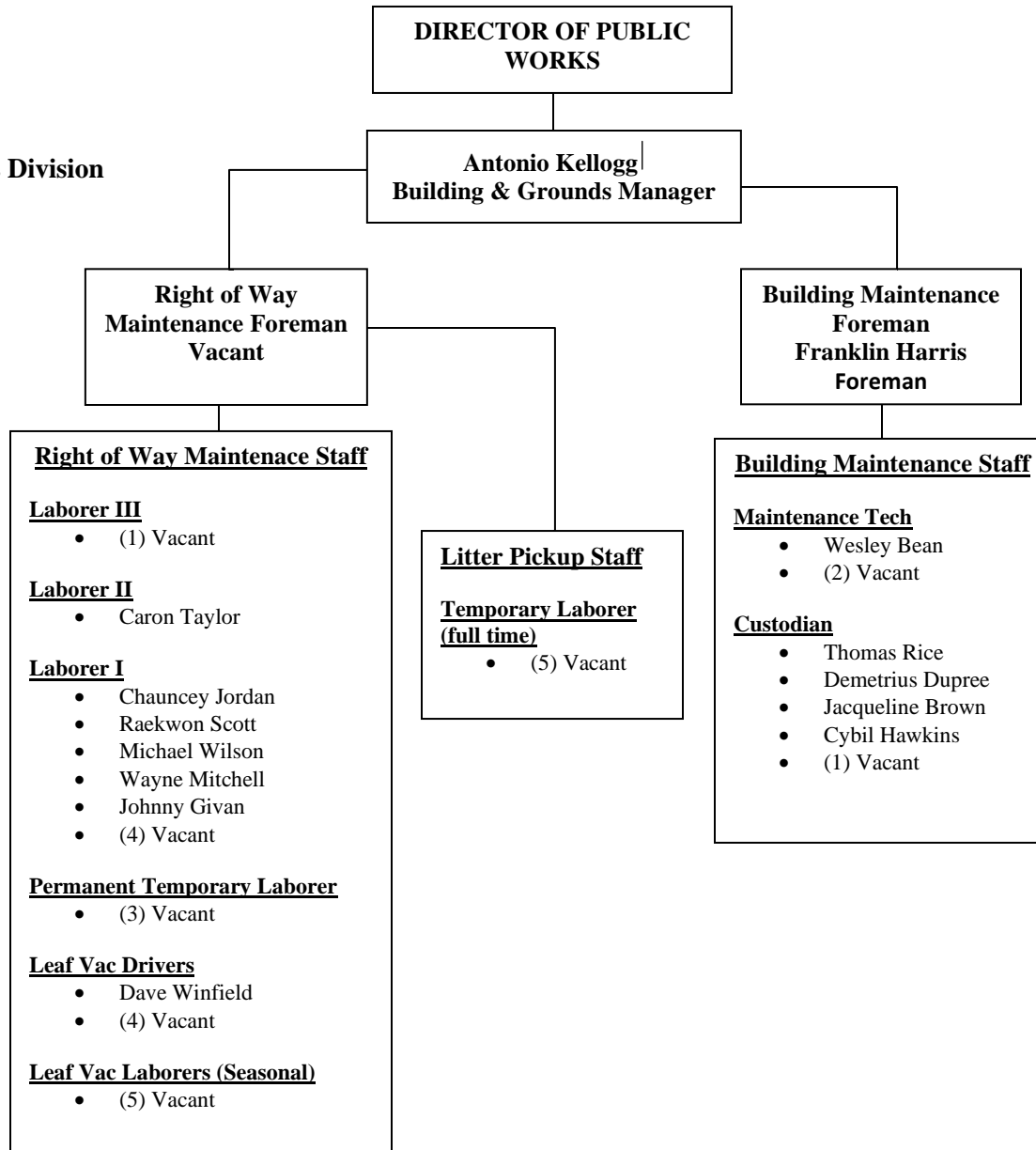
The Mission of the Transportation Division is to provide exception service to the citizens and businesses in the City of East Point. Through the implementation of the processes and programs mentioned in the Transportation Division Goals Objectives. The Mission accomplishments through maximizing services will solidify the mission of providing satisfaction to the taxpayer knowing that their tax dollars are working for them. The service of sidewalk installations, street signage, streetscape project, ADA compliance and roadway maintenance and resurfacing.

Goals

- Perform needs assessments to better define and prioritize funding needs and requirements.
- Management of scheduled staff and safety meeting.
- Implantation of a pavement management program.
- Routine evaluations of infrastructure maintenance requirements.
- Implementation of service distribution and production schedule.

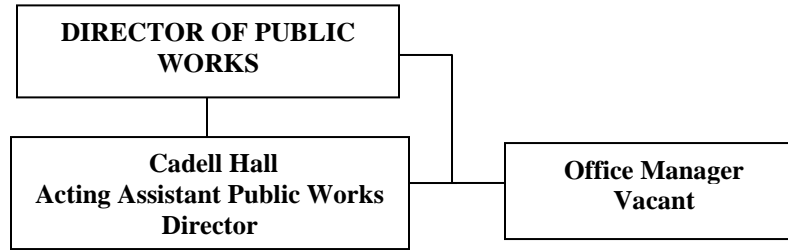
Department of Public Works

Building & Grounds Division
1565

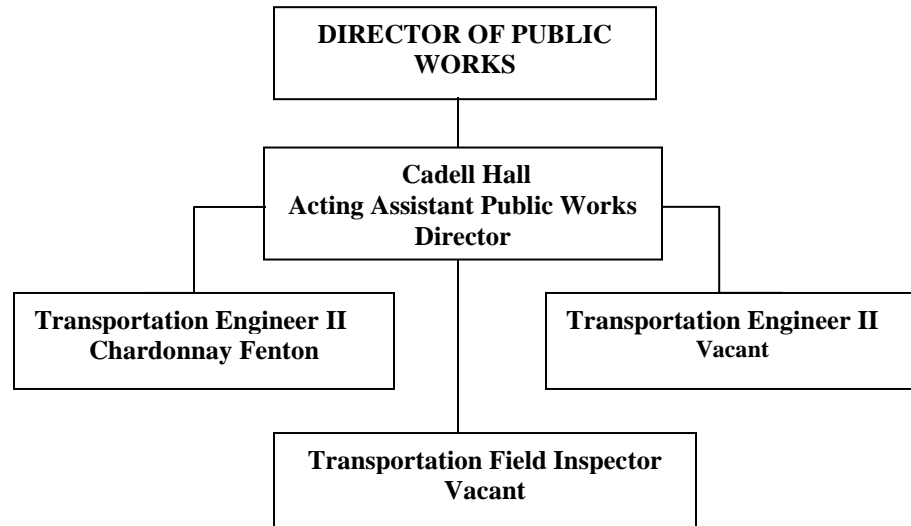


Department of Public Works

Administration Division
4210

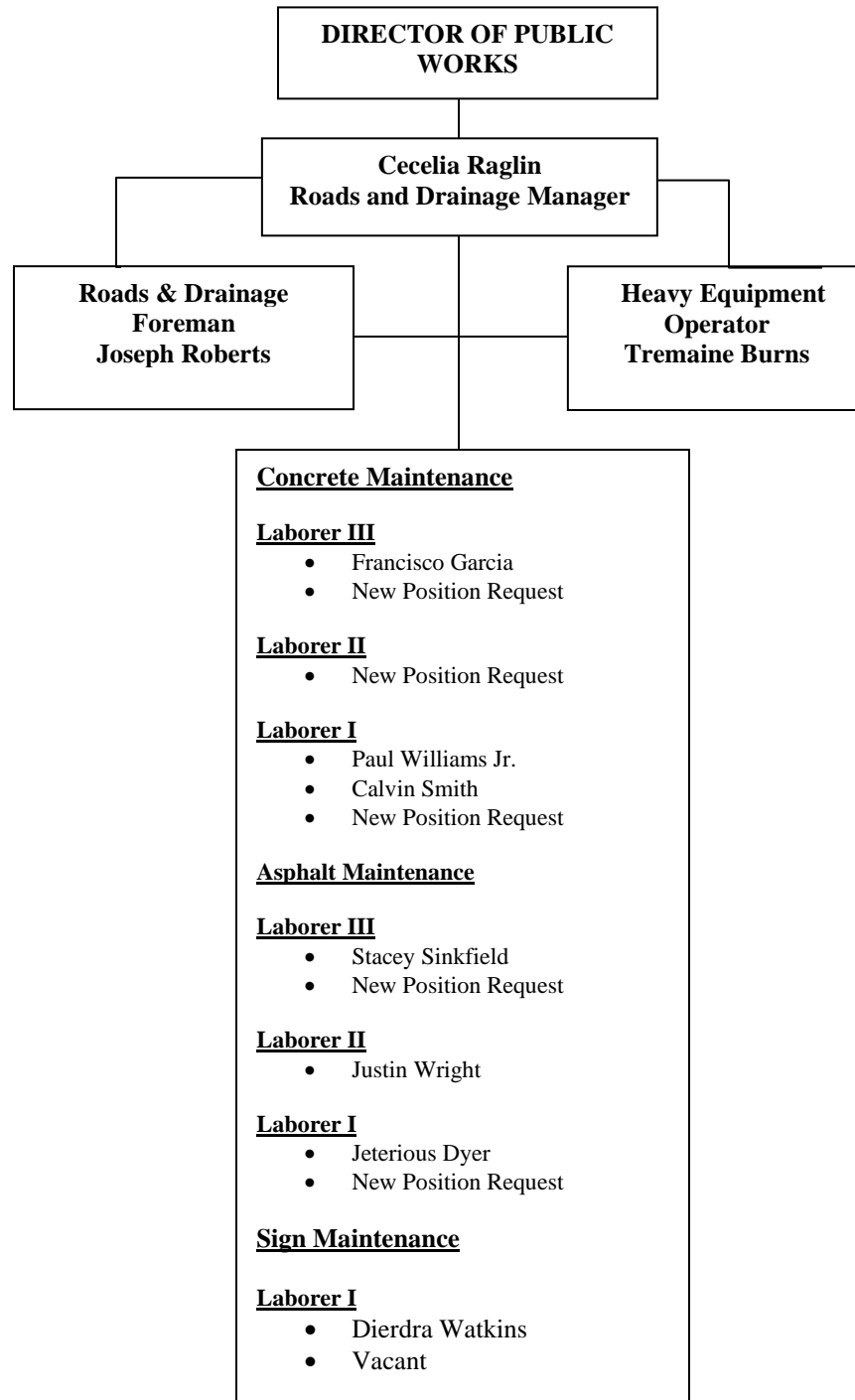


Transportation Division
4230



Department of Public Works

Roads & Drainage Division
4220





PUBLIC WORKS - FY25

Building & Grounds Division Measurement Description Work Order / Demand Measure	FY23	FY24	FY25
	Actual	Projected	Target
Scheduled 60.7 miles 6month ROW Mowing of City R/W (measured in miles)	120 miles	120 miles	120 miles
Efficiency Measures	100%	100%	100%
Scheduled Drainage Ditch Maintenance (measured in miles, MS4 required 20% annually of 12miles)	2.4	3.0	5.4
Efficiency Measures	20%	25%	45%
Work Order Service Request (moving furniture, litter patrol and various laboring request)	110	95	100
Efficiency Measures: Completed W/O	100%	100%	100%
Leaf Vacuum Collection (6-month program measured in tons)	1025	925	1000
Efficiency Measures	100%	100%	100%



PUBLIC WORKS - FY25

Roads & Drainage Division Measurement Description Demand Measures (Performance measures are based on the actual completed work).	FY23	FY24	FY25
	Actual	Projected	Target
Pothole Repair	101	90	80
Cross Drain Cleaning (Jet Cleaning, linear foot)	58	100	100
Street Sign Replacement (1800 estimated signs)	1300	1200	900
Roads & Drainage Division Effectiveness Measures Work Orders Completed			
Pothole Repair	100%	100%	100%
Cross Drain Cleaning (Jet Cleaning)	100%	100%	100%
Street Sign Replacement	80%	100%	100%

Transportation Division Measurement Description Demand Measures	FY23	FY24	FY25
	Actual	Target	Target
New Sidewalk Installation	3.0 mi	5 mi	8 mi
Roadway paving	5 mi.	10 mi	10 mi
Roadway Striping	2.5 mi.	15 mi.	15 mi
Workload Measures	100%	100%	100%
Utility Cut Permits	60	80	80
Efficiency Measures	100%	100%	100%

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

Objectives

The Fleet Division's program objective is to complete ninety-five percent (95%) or better of the work generated within the FY25 budget year:

- A. Continue to create a new culture within the fleet division of providing excellence first to our customers.**
- B. Create cost-cutting methods for each vehicle by using state-of-the-art diagnosis tools and consistently training for ever-changing technology in the automotive industry.**
- C. Optimizing the new Ford Fleet telematics for better tracking of our service information and vehicle location will help us Effectively schedule preventative maintenance to prevent minor breakdowns.**
- D. Hiring top-quality candidates to Minimize outsourcing of repairs to save the city money.**
- E. auction and salvaging aging vehicles and equipment in our fleet to maintain or workplace.**

Performance indicator(s)

1. The completion of generated work orders (outstanding vs. completed):
 - a. Document inspection and maintenance procedures
 - b. Update inventory and inspection reports
 - c. Update productivity and performance reporting
 - d. Improve working order tracking
 - e. Application of work order tracking for backlog reduction and preventive maintenance strategies.
 - f. Improve knowledge pertaining to current technology to be an effective employee

Measurement Description	FY22	FY23	FY24	FY25
	Actual	Actual	Target	Target
Routine Maintenance (repairs)	569	569	565	580
Equipment in City Fleet	110	110	113	120
Vehicles in City Fleet	300	265	361	380
Preventative Repairs	92%	95%	96%	96%
Efficiency Measures				
# Repairs outsourced	25%	35%	18%	25%
Effectiveness Measures				
% Completed Vehicle Repairs	90%	100%	100%	100%

The City of East Point Power Department is charged with providing power to the Residential and Commercial Customers of the City. The department when fully staffed consists of forty-five employees including an Electric Director and Assistant Director.

MISSION

East Point Power is proud to be a customer focused, city owned utility, providing reliable, safe, and environmentally friendly electric services to our citizens, businesses, and commercial customers. East Point Power strives to provide electricity in a safe, reliable, and cost-effective manner. As one of the largest municipal electric utilities in Georgia, City of East Point Power is a city-owned utility serving more than 18,000 electric customers. Our mission is to be a proven and respected provider of utility and related services. We pledge to provide high-quality, reliable, and competitive services to our customers and a fair return to the citizens of East Point.

GOALS

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

OBJECTIVES

1. Safety: Perform regular inspections on all vehicles and employee protective devices to minimize accidents and promote a safe working environment. Replace aging bucket trucks and other equipment.
2. In its effort to reduce risk from accidents, East Point Power will continue to inspect the Electrical Poles and its circuits in FY 2025.
3. New Electrical Infrastructure smart devices and switches (Intellirupter and trip savers): New electrical infrastructure smart devices will be installed to reduce line loss and outage response time.

ISSUES

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

Measurement Description	FY22	FY23	FY24	FY25
	Actual	Actual	Target	Target
Demand Measures				
Provide a reliable source of power to the residents of East Point.	96%	97%	97%	97%
Reduce paper usage by increasing laptop use.	28%	27%	27%	80%
Patrol 58% of all Street/Security Lights.	58%	59%	59%	80%
Patrol all Electrical substation circuits.	100%	100%	100%	100%
Efficiency Measures				
Realize a 10-20% savings in material through ECG Joint Purchasing Membership.	10-20%	10-20%	10-20%	10-20%
Respond to all after hours outage calls within 60 minutes.	100%	100%	100%	100%

MISSION

It is the mission of the City of East Point Solid Waste Department to collect solid waste from our customers safely and effectively, protect the environment, and keep the City of East Point Beautiful.

GOALS

The goals of the Solid Waste Department are as follows:

- Obtain Routing optimization software to provide timely collection services to the citizens of East Point.
- To respond promptly to any concerns or questions raised by citizens and resolve these concerns or questions quickly and courteously.
- Create an East Point Solid Waste Standard Operations Manual within the following year.
- Implement one exclusive commercial hauler for commercial pick-up

OBJECTIVES

The objectives of the Solid Waste Department are as follows:

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

FY 2025 ISSUES

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

THIS PAGE IS INTENTIONALLY LEFT BLANK

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 maintain Street Sweeping Program
9. Comply with Federal requirements to maintain our ranking of seventh (7th) in the Community Ranking System; strategize to improve our CRS

ISSUES

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

Measurement Description	FY21	FY22	FY23	FY24	FY25
	Actual	Actual	Actual	Projected	Projected
Demand Measures					
Federal and State Compliance (NPDES, MS4, Floodplain, etc.)	100%	100%	100%	100%	100%
Storm water Facility Site Inspections for MS4	100%	100%	100%	100%	100%
Illicit Discharge and Illegal Connection Screening	100%	100%	100%	100%	100%
Water Quality Sampling and Monitoring for MS4	100%	100%	100%	100%	100%
Industrial Site Inspections	100%	100%	100%	100%	100%
Two hundred forty-six (246) Highly Visible Pollutant Source Inspections.	100%	100%	100%	100%	100%
Inspections of LDP sites	100%	100%	100%	100%	100%
Re-inspections of LDP sites	100%	100%	100%	100%	100%
LDP & Concept Review	100%	100%	100%	100%	100%
Floodplain Review	100%	100%	100%	100%	100%
Elevation Certificates (750) properties	100%	100%	100%	100%	100%
Outfall Inspection and Screening	100%	100%	100%	100%	100%
MS4 Compliance Reporting	100%	100%	100%	100%	100%
CRS Compliance Requirements	100%	100%	100%	100%	100%
Regulatory Compliance Advisory Meetings	100%	100%	100%	100%	100%
Workload Measures					
Inspections of LDP sites	100%	100%	100%	100%	100%
Elevation Certificates (750) properties	100%	100%	100%	100%	100%
Outfall Inspection and Screening	20%	20%	20%	20%	20%
MS4 Compliance Reporting	100%	100%	100%	100%	100%

MISSION

The Water and Sewer Department mission is to provide progressive, administrative oversight and management of City's resources, external funding, procurement and budget matters necessary to insure drinking water and sanitary sewer compliance. The Water Treatment Plant, Meter Repair, Technical Services, Water Line, Sewer Line and Administration Divisions goals, objectives, and operations strategies for the City of East Point's Water Resources are successfully implemented and on target to meet the needs of those we serve to maintain state and federal law requirements.

GOALS

Over the next several years, the Water & Sewer Department envisions a program that meets the needs of an aging system, new upcoming drinking water regulations, and provides exemplary water & sewer product and services to those we serve. The challenge will be met with a renewed commitment to improve and expand operations and maintenance by construction planning through our Capital Improvement Program funded through the Municipal Option Sales Tax, comprehensive strategic planning and implementation designed to meet 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.
5. Develop productivity analysis and performance reporting.
6. Replace degraded water lines and sewer lines.
7. Complete Water Treatment Plant Renovations to meet upcoming water regulations.
8. Implement Drinking Water Reservoir Rehabilitation Repairs and Maintenance Program.
9. Increase water storage capacity for future growth.
10. Seek funding opportunities to fund Capital Projects and Equipment.
11. Implement a public outreach and technical assistance program.

**FY25 Department Performance Measures
Water & Sewer (4331) Sewer Line Maintenance Division**

Performance Measures				
Measurement Description	FY22	FY23	FY24	FY25
	Actual	Actual	Projected	Projected
Demand Measures				
Linear ft. mains/service line installation/repair New Water Line Replacement	1500 Lin. Ft	3000 Lin. Ft	3000 Lin. Ft	3000 Lin. Ft
Linear Ft. (ML) Cleaned/Per Month	5000 Lin. Ft	6000 Lin. Ft	6000 Lin. Ft	6000 Lin. Ft
Linear Ft. CCTV/Per Month	1575 Lin. Ft	2000 Lin. Ft	2000 Lin. Ft	2000 Lin. Ft
Water Taps/Service Lines Installed per month	45	55	55	55
Workload Measures				
	1500	3000	3000	3000
Linear ft. mains/service line installation/repair	Lin. Ft	Lin. Ft	Lin. Ft	Lin. Ft
Linear Ft. (ML) Cleaned/Per Month	5000	6000	6000	6000
	Lin. Ft	Lin. Ft	Lin. Ft	Lin. Ft
Linear Ft. CCTV/Per Month	1575 Lin. Ft	1600 Lin. Ft	1600 Lin. Ft	1600 Lin. Ft
Water Taps/Service Lines Installed per month	45	55	55	55
Efficiency Measures				
Emergency Service 24 hours mobilization time 2 hours	100%	100%	100%	100%

**FY25 Department Performance Measures
Water & Sewer (4440) Water Line Maintenance Division**

Performance Measures				
Measurement Description	FY22	FY23	FY24	FY25
	Actual	Actual	Projected	Projected
Demand Measures				
Linear ft. mains/service line installation/repair	1500 Lin. Ft	1525 Lin. FT	1525 Lin. FT	3000 Lin. FT
Linear Ft. (ML) Cleaned/Per Month	5500 Lin. Ft	5050 Lin. FT	5050 Lin. FT	6000 Lin. FT
Linear Ft. CCTV/Per Month	1575 Lin. Ft	1650 Lin. Ft	1650 Lin. Ft	2000 Lin. Ft
Sewer Taps/Service Lines Installed per month	45	50	50	70
Workload Measures				
Linear ft. mains/service line installation/repair	1500 Lin. Ft	1575 Lin. Ft	1600 Lin. Ft	1650 Lin. Ft
Linear Ft. (ML) Cleaned/Per Month	5000 Lin. Ft	5020 Lin. Ft	5020 Lin. Ft	5060 Lin. Ft
Linear Ft. CCTV/Per Month	1575 Lin. Ft	1650 Lin. Ft	1650 Lin. Ft	1700 Lin. Ft
Sewer Taps/Service Lines Installed per month	45	50	50	70
Efficiency Measures				
Emergency Service 24 hours mobilization time 2 hours	100%	100%	100%	100%

**FY25 Department Performance Measures
Water Treatment Plant (4430)**

Performance Measures				
	FY22	FY23	FY24	FY25
Measurement Description	Actual	Actual	Projected	Projected
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 Sample (%Negative)	100%	100%	100%	100%

**FY25 Department Performance Measures
Meter Repair Division (4446)**

Performance Measures				
	FY22	FY23	FY24	FY25
Measurement Description	Actual	Actual	Projected	Projected
Demand Measures				
Backflow Device Installation	380	415	425	440
Workload Measures				
Service Request Investigations	100%	100%	100%	100%
Efficiency Measures				
Service Completion	100%	100%	100%	100%

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Current Assets: Those assets, which are available or can be made available to finance current operations or to pay current liabilities. Those assets, which will be used or converted into cash within one year. Some examples are cash, short-term investments and taxes receivable which will be collected within one year.

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

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

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

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

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

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

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

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

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

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

Financial and Compliance Audit: An examination leading to the expression of an opinion on (1) the fairness of presentation of the audited entity's basic financial statements in conformity with generally accepted accounting principles (GAAP), and (2) the audited entity's compliance with the various finance related legal and contractual provisions used to assure acceptable governmental organizational performance and effective management stewardship. Public sector oversight bodies typically require independent

auditors to include responses to standardized legal compliance audit questionnaires in financial and compliance audit reports.

Fiscal Year: A 12-month period to which the operating budget applies and at the end of which a government determines its financial position and the results of its operations. For the City, the fiscal year begins on July 1 and ends on June 30.

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

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

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

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

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

GAAP: Generally Accepted Accounting Principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standard setting bodies.

General Fund: A fund containing revenues such as property taxes not designated by law for a special purpose. Some of the departments that are part of the General Fund include, City Administration, Economic Development, Planning & Zoning, Parks & Recreation, and Police.

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

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

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

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

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

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

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

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

Millage: The tax rate on real property based value.

MCT: Municipal competitive trust fund

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EAST POINT GEORGIA

CITY OF EAST POINT

www.eastpointcity.org



SOCIAL MEDIA HANDLE

[@cityofeastpoint](#)



CITY HALL

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

