BUDGET FOR FISCAL YEAR

2018

JULY 1, 2017 - JUNE 30, 2018

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EAST POINT GEORGIA

Fiscal Year 2018

Adopted Budget

Presented By:

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Prepared By:

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Sharon Haynes CPA, Budget Manager
Julie R. Keener, Internal Auditor



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of East Point

Georgia

For the Fiscal Year Beginning

July 1, 2016

Executive Director

Mayor and City Council



Mayor Jannquell Peters

WARD A



Sharon Shropshire



Alexander Gothard

WARD B



Karen René



Thomas Calloway

WARD C



Nanette Saucier



Myron Cook

WARD D



Deana Holiday Ingraham



Stephanie Gordon

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MAYOR
JANNQUELL PETERS

COUNCIL MEMBERS

Ward A
SHARON D. SHROPSHIRE
ALEXANDER GOTHARD

Ward B
KAREN RENE
THOMAS CALLOWAY

Ward C
NANETTE SAUCIER
MYRON B. COOK

Ward D
DEANA HOLIDAY INGRAHAM
STEPHANIE GORDON

CITY MANAGER
FREDERICK GARDINER

May 15, 2017

Honorable Mayor and Council Members:

Attached hereto for your review and consideration is the Proposed Operating and Capital Budget for Fiscal Year (FY) 2018 for the City of East Point, Georgia. This proposed budget is consistent with Section 50101 of the City of East Point Charter and state law which requires it to be a balanced budget across all funds. Fiscal Year 2018 revenues across all funds are budgeted at $155,675,818 and expenses are budgeted at $145,846,215; General Fund revenues are budgeted at $39,773,529 with expenses budgeted at $39,663,643.

This fiscal year's budget continues the investments in improving our infrastructure and service delivery to the tax and rate payers. Incorporated in this budget is the installation of the Advanced Metering Infrastructure (AMI) projects for water and electric; the start of construction for the new City Hall Building; Transportation system upgrades throughout the City via the Transportation Special Purpose Local Option Sales Tax (TSPLOST); as well as construction of a new Fire Station #4 and added Training Center on Ben Hill Road. Also incorporated in this year's budget are incentives to increase the numbers of Firefighters and Police Officers to our public safety force, a living wage for our lowest paid employees, a cost of living adjustment for all employees, in addition to park improvements and an expansion of our recreational programs. This year represents the first time the City has formed and funded as a separate unit, the 50 Worst Team that will conduct the substandard housing abatement and clean cities initiative and work along with the Blight Task Force data gathering initiative.

Budget Highlights:

The total citywide budget across all funds is proposed at $155,675,818, which is an increase above the present year's budget of $148,402,119. This increase can be attributed to the following key projects planned for the upcoming fiscal year:

➢ TSPLOST	$4,589,740	SPLOST
➢ New City Hall	$5,750,000	Bond Financing
➢ New Fire Station	$1,651,979	MCT Funds
➢ AMI	$1,200,000	Water, Sewer and Electric Fund
➢ Streetscape/Road(LCI)	$4,725,329	Restricted Grant Funds
➢ Streetscape/Road(TE)	$4,160,402	Restricted Grant Funds

Last fiscal year saw the initiation of many key projects such as the start of our AMI project with a very successful pilot phase; the Certificate of Participation (COP) with the Georgia Municipal Association (GMA) to fund the development of the new City Hall Building and its associated Bond Rating of A+ for the City of East Point with Standard and Poor's. The City took ownership to four leaf vacuum trucks and two new Sanitation trucks to replace its aging fleet. Also initiated was the long awaited repaving program (Sylvan Road and Cleveland Ave) and sidewalks along Headland Avenue and Delowe Drive. Under last year's budget, all of the City's Information Technology (IT) servers were replaced, which will allow the City to move forward on other key initiatives in the upcoming future, such as an Online Plans and Permitting system and the Enterprise Resource Planning (ERP), which would allow for the integration of many of our

operational activities. The present system has been in place for over 10 years and is in desperate need of replacement. Furthermore, the City successfully completed a rebranding program to include a new Corporate Identification Pack and a new website design.

These key projects when totaled equal $22,077,450, and when taken from the citywide total budget of $155,675,818 would equal an annual operating budget across all funds of $133,598,368. Revenues across all funds exceed expenditures by $9,829,603, and in the general fund operations, the revenues exceed expenses by $109,886. There are no increases planned for our millage rate, development and permit fees or our utility rates under this fiscal year's budget.

General Fund Revenues

The proposed FY 18 General Fund Budget revenues are $39,773,529, which is an increase over the FY 17 budgeted amount of $36,954,030 as amended. This increase is due in part to a 3% increase in the City's property tax digest as well as a slight increase in the Local Option Sales Tax (LOST). There is also a proposed increase in the Insurance Premium Tax to $2,100,000 and a slight increase in the License and Permits.

General Fund Expenditures

General Fund expenditures are proposed at $39,663,643, which represents an increase over the FY 17 budgeted amount of $36,424,486 as amended. Reflected in this increase is the Living Wages increase with a starting salary of $13.50; an increase to the Fire Department staffing for firefighters; a 20% increase in health insurance benefits; an adjustment from the pay and compensation study and a 2.05% Cost of Living Adjustment (COLA) for all employees.

What's in the Budget:

Livable Wages – Mayor and Council approved for the first time a resolution to increase the minimum wage in the City of East Point to $13.50 per hour for this fiscal year with the ultimate goal of reaching $15.00 per hour in FY 20. With that decision, roughly 106 employees' starting salary increased to $28,080 and the overall budgetary impact for FY 18 will be $671,071.

Main Street Streetscape Improvements – There will be improvements along Main Street in Downtown East Point, whereby new sidewalks and a road diet will be installed to slow the rate of traffic flow and provide for a new pedestrian feel. This project is funded by the Georgia Department of Transportation (GDOT) with federal transportation enhancement funds. This project is now proposed "to be let" for construction by GDOT in October 2017 with construction to commence shortly thereafter.

New City Hall Building – Over the last year, the staff has been working with the architects through the design concept phase of the construction process. Within FY 18, it is anticipated that the process will move through construction drawing and into the building phase. The City is working with the Georgia Municipal Association (GMA) Certificate of Participation (COP) program to seek bond financing (not to exceed $17 million limit).

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

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

Force and 50 Worst Properties Program will be funded as a separate component of the Building Department. Staff has been allocated and trained to implement the program.

TSPLOST – This past November, voters of East Point and Fulton County approved a Special Purpose Local Option Sales Tax referendum to set aside roughly $34 million dollars over five years for Transportation Improvements such as paving of roads, intersection improvements, sidewalks and a multi-use trail system. It is estimated that the City will receive roughly $6.9 million per year over this time frame.

Advanced Metering Infrastructure (AMI) – The City has installed all the required equipment for transmitting and receiving signals from the new meters for the AMI project. Under the FY 18 Budget, it is anticipated that all old water meters will be upgraded to the new AMI meter and all commercial electric and selected residential meters will be upgraded. The overall cost of this project is $3.1 million, with an estimated $1.2 million to be expended over this budget period.

Public Safety Incentive Program – Public Safety under this budget will see an increase of $486,000 to assist with the recruitment and retention of police officers and firefighters. The plan includes creating an education reimbursement program; a pay increase; additional contribution to retirement and additional pay for certifications. Within the Police Department, this program will be funded with the reallocation of funds from existing vacant positions. Within the Fire Department, there will be additional funds allocated in the general fund.

Cost of Living Adjustment (COLA) – Management is requesting a two percent (2.05%) COLA for all employees over the next fiscal year. If approved, this COLA will be the third the Mayor and Council have approved under the present City Manager.

New Recreational Soccer Programs – The City has a Memorandum of Understanding with the Georgia Soccer Park whereby the City will utilize $500,000 of its Hotel/Motel funds dedicated toward Tourism Product Development to construct a building containing restrooms, offices, and concessions. Under the MOU, the City will host its first recreational soccer program.

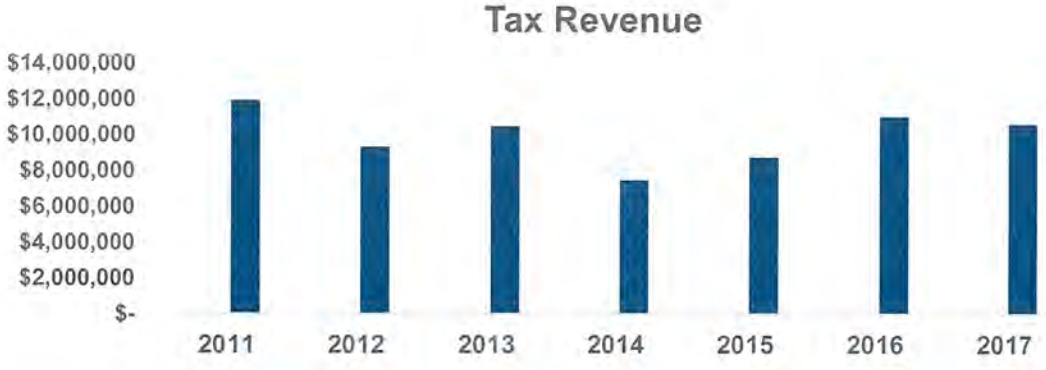
New Recreational Center Study – This year, it is the goal of the Parks and Recreation Department to study the feasibility of a new recreation center. Presently, the City of East Point operates just one (1) center; however, in the past, the City operated two major recreational centers. The budget provides roughly $150,000 to conduct a study that would look at the cost, structure and location best suited for the facility.

Revenue Increases

For the third year, the City of East Point will attempt to increase the level of service provided to the tax and rate payers without any additional cost. The proposed revenues from taxes, rates and fees, fines and licenses include no new fees. General Fund – The major source of revenue increase in the fund comes from the continued rise of property value (estimated at 3%) and new businesses locating to the city. Also, illustrated in this budget is the new formula for cost allocation completed by The Maximus Group last year. The study revealed that the General Fund was not capturing the full cost of support services provided to other departments. The FY 18 budget now addresses this discrepancy which results in a more accurate distribution of administrative cost. The graph below highlights the amounts and sources of revenues for the fiscal year across for the total budget.

Two Year Budget By Fund			
Fund	FY17 Amended Budget	FY18 Proposed Budget	Change
General Fund	36,954,030	39,773,529	2,819,499
Police Condemned Fund	95,000	292,008	197,008
E-911 Fund	1,248,746	1,479,346	230,600
Restricted Grant Fund	11,338,459	11,190,623	(147,836)
Grant Fund	63,411	119,810	56,399
Camp Creek TAD District	3,366,600	3,501,264	134,664
Hotel/Motel Fund	3,865,524	4,200,000	334,476
TAD Corridors Fund	340,000	340,000	-
Government Center	724,786	1,050,000	325,214
CIP Project Fund	12,836,206	10,860,421	(1,975,785)
TSPLOST Fund	-	4,589,740	4,589,740
50 Worst Properties Fund	-	500,000	500,000
Water & Sewer Fund	23,411,972	23,153,150	(258,822)
Electric Fund	47,719,906	47,257,812	(462,094)
StormWater Utility Fund	2,121,267	2,164,115	42,848
Solid Waste Fund	4,316,212	5,204,000	887,788
Total Budget	**148,402,119**	**155,675,818**	**7,273,699**

Besides the increase in restricted grants, we propose an increase in the general fund revenues primarily from business license and business insurance.



Priorities and Issues

Health Care

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

Staffing
Staff retention continues to be a challenge for some of our departments. With our focus on service quality we find it necessary to add some additional personnel in some areas. We have commissioned a job compensation study to determine where we rank in the market for many highly recruited positions and we are also internally reviewing ways to further compensate our employees to improve on our retention rate.

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

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

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

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

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

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

Education and Learning – To be a model city of learning for City employees and the community, working towards the establishment of a youth council and moving forward with the joint learning committee's goals and objectives.

Infrastructure – To continue the assessment of the utility infrastructure and drains, and to perform storm water management and mapping (GIS) functions.

Marketing – To create professional brochures and marketing materials which will identify and display positive attributes of the City to facilitate smart growth and business investment.

Parks and Recreation – To continue implementation of the 10-year plan for the upgrade and maintenance of park areas, and to implement the master trail system plan and expand upon our AAU recreation programs (recreational soccer).

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

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

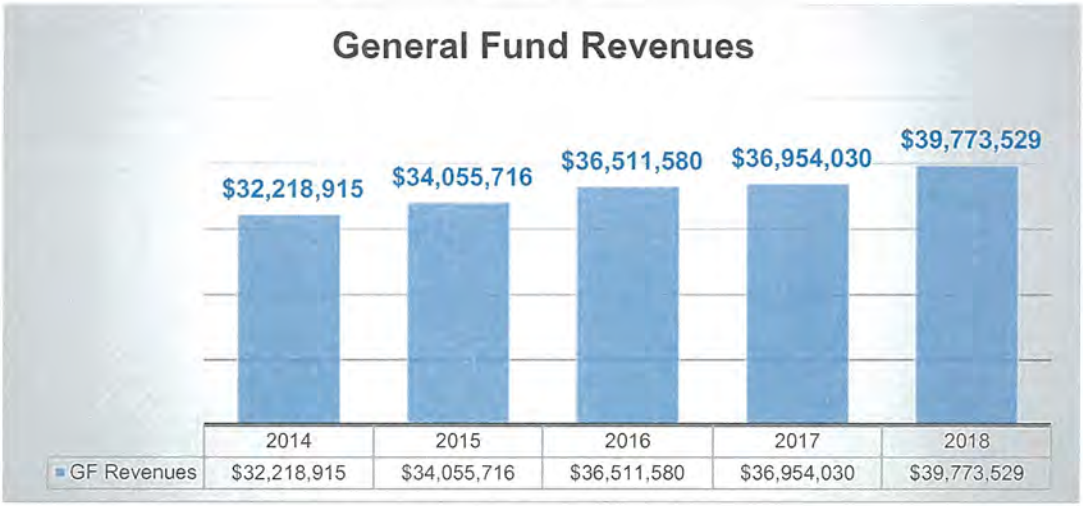
Technology – To continue the upgrade and maintenance of a state-of-the-art technology information system – linking all City buildings via fiber and bringing online servers and systems.

BUDGET OVERVIEW

Proposed Revenue & Expenditure by Fund

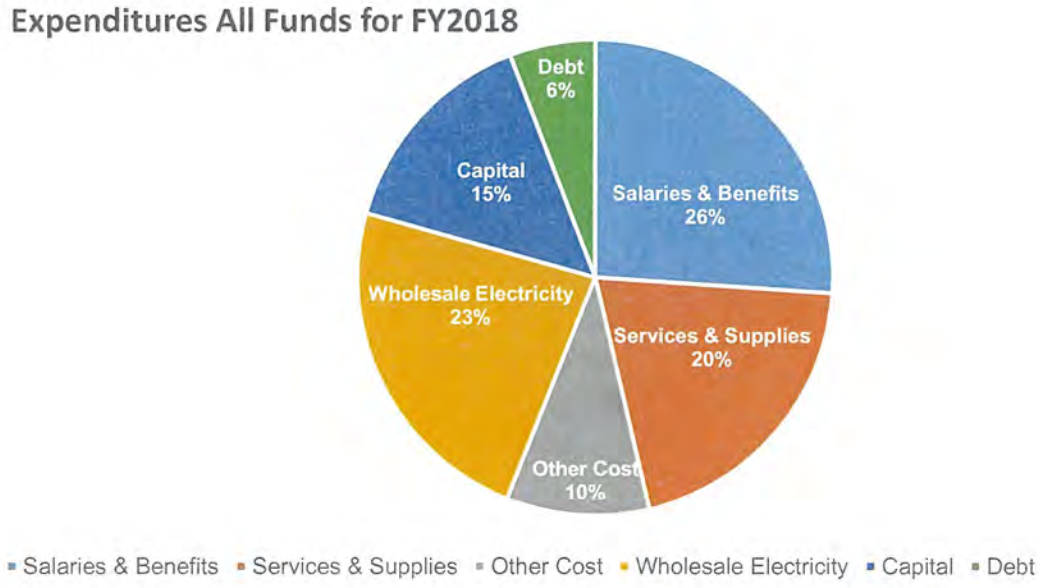
Fund	Revenues	Expenditures	$Change
General Fund	$ 39,773,529	$ 39,663,643	$ 109,886
Confiscated Assets	$ 292,008	$ 292,008	$ -
E911	$ 1,479,346	$ 1,479,346	$ -
Restricted Funds	$ 11,190,623	$ 11,190,623	$ -
General Grant Funds	$ 119,810	$ 119,810	$ -
Camp Creek TAD District	$ 3,501,264	$ 1,651,125	$ 1,850,139
TAD Corridors	$ 340,000	$ 61,500	$ 278,500
Hotel/Motel	$ 4,200,000	$ 3,912,500	$ 287,500
Government Center	$ 1,050,000	$ 1,050,000	$ -
Capital Projects	$ 10,860,421	$ 10,860,421	$ -
TSPLOST (new)	$ 4,589,740	$ 3,729,006	$ 860,734
50 WORST(new)	$ 500,000	$ 500,000	$ -
Water & Sewer	$ 23,153,150	$ 20,982,045	$ 2,171,105
Electric	$ 47,257,812	$ 43,155,454	$ 4,102,358
Storm water	$ 2,164,115	$ 1,995,782	$ 168,333
Solid Waste	$ 5,204,000	$ 5,202,950	$ 1,050
Total of All Funds	**$ 155,675,818**	**$ 145,846,215**	**$ 9,829,603**

As illustrated above, the General Fund revenues exceed expenditures by $109,886. There has been a jump in real property tax revenue, which is a key indicator that home values across the City are improving. Expenditures within the General Fund have increased; however, this is due in part to health care and pension related expense being recognized. The proposed budget is balanced. Expenditures for general fund, Debt Service and Grant funds and Capital outlays are appropriated.



Expenditures All Funds

As illustrated in the chart below, the expenses throughout all the City funds are highlighted with the majority of our expenses being paid to salaries and benefits for our 480+ employees. Second is the cost associated with the operation of East Point Power, which comprises 23% of the total cost of the annual budget. This power purchase is then sold back to the City's customers, both residential and commercial. 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 (City Hall, Downtown Streetscape, Roadway Improvements, the new Ben Hill Fire Station and AMI implementation).



Departments		FY16 Actual	FY17 Amended	FY18 Proposed	Change from FY2017
Executive		11	11	11	0
General & Admin		118	123	127	4
Enterprise Funds		124	124	126	2
Internal Fund		59	60	61	1
Public Safety		262	263	258	(7)
Total Positions		574	581	581	0

PERSONNEL

For Fiscal Year 2018, there are seven new positions proposed across all funds. It is anticipated that these positions will assist with improving efficiency and customer service levels (internal and external) in the departments.

These new positions are (1) a GIS Technician, (2) an engineer for the Water and Sewer Department, (3) a manager in the Solid Waste Department and (4) an assistant permits coordinator in the Planning and Community Development Department. Finally, with the creation of the 50 Worst Properties fund, three of our current employees trained in the removal of asbestos will work primarily with that project. Thus, we are proposing to rehire (3) three laborers in the Buildings and Grounds department to replace those persons.

The proposed new positions are:

G&A	1 Assistant Permit Coordinator, 3 Laborers
Enterprise Fund	1 Water Engineer, 1 Storm Water Manager
Public Safety	(7) positions reclassified
Internal Services	1 GIS Coordinator

Basis of Accounting

The City uses several funds to ensure compliance with Accounting principles and regulations. Major funds are the General Fund, Hotel/Motel Fund, Emergency 911 Fund, Special Revenue Fund and Condemned 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.

ENTERPRISE FUNDS

Electric Fund

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

The AMI/AMR system project 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 18 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) the replacement of critical substation equipment that has exceeded the recommended life span for reliable usage, 2) continuing the Tree Trimming Program, as it has proven to be very effective in helping to maintain the overhead electrical system 3) replace aging streetlights with LED streetlights and 4) conduct a preliminary electric systems study.

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

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

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

Water & Sewer Fund

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

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

The Water and Sewer Department will continue its work toward a goal of "improving and becoming a world class provider of drinking water to our citizens and customers". This year, our city was designated as a Water First Community with the Department of Community Affairs. This designation will assist with making sure we can secure low interest loans for system upgrades as well as identifying us as a safe water provider.
The Water and Sewer Department's major projects are as follows: 1) Water and Sewer will work with Electric Department to implement the AMI system project 2) conduct flow monitoring program 3) conduct water value locations project and hydrant test and 4) implement water distribution loop project. The Water & Sewer Department recently added the Meter Service Division which repairs meters, replaces meters and assures appropriate meter billing.

Solid Waste Fund

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

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

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

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

TSPLOST Fund

The TSPLOST fund will account for income which comes from the penny 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. The City of East Point is expected to receive a little over $34 million dollars over the next five years from the Georgia Department of Transportation for this fund.

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 2018 Budget will provide for some long awaited improvements within our downtown area and along our major corridors. Moreover, we have provided for the continued uninterrupted operations of the City government under this proposed budget.

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

Respectfully submitted,

Frederick Gardiner, AICP
City Manager

STATE OF GEORGIA
COUNTY OF FULTON

ORDINANCE NO. 076-017

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, 2018; 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, 2018, is $155,675,818. The budget includes all revenues and expenditures for governmental and enterprise purposes as detailed in the accompanying budget documents herein incorporated is hereby adopted in accordance with Georgia law. The Fund Summaries are as follows:

OPERATING BUDGETS		FY 2018 PROPOSED
General Fund	$	39,773,529
Confiscated Assets	$	292,008
E911	$	1,479,346
Hotel/Motel Tax	$	4,200,000
Water & Sewer Utility	$	23,153,150
Electric Utility	$	47,257,812
Storm Water	$	2,164,115
Solid Waste	$	5,204,000
Subtotal	**$**	**123,523,960**

DEBT, GRANT & CAPITAL BUDGETS		FY 2018 PROPOSED
Capital Projects	$	10,860,421
Corridors TAD B District	$	3,501,264
Corridors TAD Bonds 2002	$	340,000
TSPLOST	$	4,589,740
50 Worst Properties	$	500,000
Government Center	$	1,050,000
General Grant Funds	$	119,810
Restricted Grants	$	11,190,623
Subtotal	**$**	**32,151,858**
Grand Total	**$**	**155,675,818**

Section 2. This ordinance shall become effective immediately and the budget shall be implemented for the Fiscal Year of July 1, 2017 through June 30, 2018

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 15, 2017**

Second Reading - **June 5, 2017**

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 **5th** day of **June**, 2017.

Jannquell Peters, Mayor

ATTEST:

S. Diane White, City Clerk

APPROVED AS TO FORM:

Brad Bowman, City Attorney

{SEAL}



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 the administration of all City affairs.

Strategic Location



- The City of East Point is a suburban city located in the southwest neighborhoods of Fulton County, Georgia.
- The City is located approximately 7 miles from Downtown Atlanta.



Economic Development Highlights

EAST POINT GEORGIA

· Located on the doorstep of the Hartsfield-Jackson Atlanta Airport, East Point is the home to sixteen hotels.

· Located near the Camp Creek Marketplace and along Virginia Ave/Norman Berry, the hotels in East Point Include the following:

- Hampton Inn & Suites W Airport
- Courtyard by Marriot
- Regency Inn East Point
- Drury Inn-ATL Airport
- Econo Lodge
- Holiday Inn Atlanta Airport North
- Crowne Plaze ATL Airport
- Country Inn & Suites Atl Airport
- Motel 6
- Homewood Suites by Hilton
- Hilton Garden Inn Atl Airport
- Hyatt Place Airport
- Doubletree by Hilton
- Hampton Inns & Suites N I85
- Fairfield Inns & Suites Atl Airport
- Efficiency Lodge East Point

· Additionally, a new Home 2 Suites by Hilton hotel is currently under construction. The total investment of the hotel is $4.4 million.





Jobs by Sector and Wage

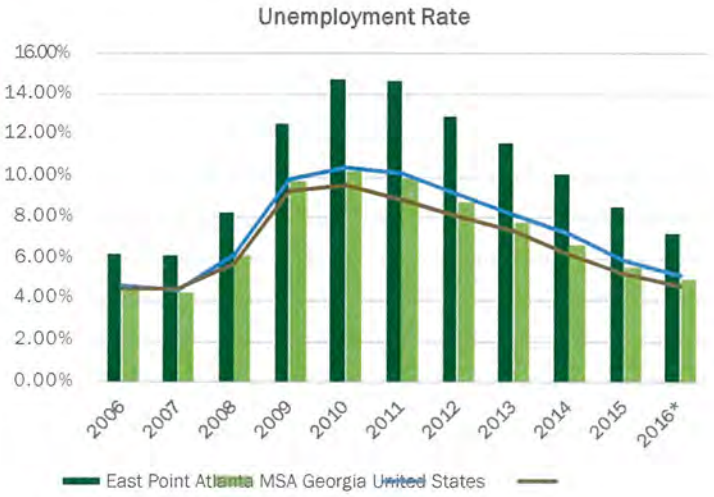
Industry	Average Establishments	Average Employment	Average Weekly Wage
Professional, Scientific, and Technical Services	9,292	95,730	$1,966
Health Care and Social Assistance	4,142	85,618	1,195
Accommodation and Food Services	3,531	81,373	453
Administrative and Support and Waste Management	3,133	77,873	962
Retail Trade	3,694	60,611	687
Finance and Insurance	3,042	51,024	2,241
Information	1,337	49,799	1,960
Transportation and Warehousing	887	40,770	1,248
Wholesale Trade	3,016	38,975	1,793
Manufacturing	1,004	29,361	1,655
Other Services (except Public Administration)	3,919	23,634	758
Real Estate and Rental and Leasing	2,733	21,501	1,380
Management of Companies and Enterprises	394	19,646	2,251
Construction	1,767	19,243	1,381
Arts, Entertainment, and Recreation	688	16,434	984
Educational Services	709	15,792	975
Utilities	56	3,187	3,095
Mining, Quarrying, and Oil and Gas Extraction	10	346	1,500
Agriculture, Forestry, Fishing and Hunting	41	188	1,048
TOTAL	43,395	731,105	$1,449
Local Government	250	41,829	$974
State Government	179	29,661	1,196
Federal Government	199	24,618	1,909

Note: Data represents Fulton County. Data unavailable for East Point.

Note: Data as of Third Quarter 2016.
Source: Georgia Labor Market Explorer Quarterly Census of Employment and Wages.

Unemployment Rate

Year	East Point	Atlanta MSA	Georgia	United States
2006	6.30%	4.70%	4.70%	4.60%
2007	6.20	4.40	4.50	4.60
2008	8.30	6.20	6.20	5.80
2009	12.60	9.80	9.90	9.30
2010	14.80	10.30	10.50	9.60
2011	14.70	9.90	10.20	8.90
2012	13.00	8.80	9.20	8.10
2013	11.70	7.80	8.20	7.40
2014	10.20	6.70	7.20	6.20
2015	8.60	5.60	5.90	5.30
2016*	7.30	5.00	5.20	4.70



*Note: Data as of November 2016.
Source: Department of Labor, Bureau of Labor Statistics.

Principal Employers

	Employer Industry	Approximate Employees
Tenet South Fulton Medical		900
City of East Point	Government	580
Newell Recycling LLC	Scrap Processor	367
Ceva Logistics LLC	Transportation	312
Alliance Laundry And Textile Services of Atlanta LLC	Service	235
BJ's Wholesale Club, Inc	Groceries	116
Bonterra Nursing Center	Skilled Nursing Care	110
The Martin-Brower Company	Restaurant	100
Cornerstone Solutions	Education Services	100
CellCo Partnership	Communications	76

Source: East Point 2016 CAFR.

Principal Taxpayers

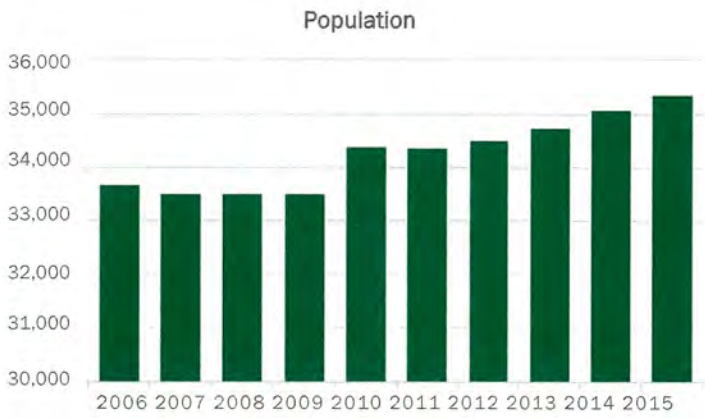
Name	Type of Industry	Taxable Assessed Value	Percent of Total Taxable Assessed Value
Dicks Sporting Goods	Retail	$33,597,121	3.89%
Duke Realty Limited Partnership	Real Estate	24,881,920	2.88%
BRE DDR BR Camp Creek GA LLC	Shopping Mall	24,137,400	2.79%
Landmark at Creekside Grand LLC	Apartments	19,204,520	2.22%
Owens Brockway Glass Container	Glass	15,443,634	1.79%
HPT IHG Three Properties	Apartments	13,211,440	1.53%
Duke Weeks Realty	Real Estate	12,473,200	1.44%
Development Authority of Fulton County	Government	8,429,724	0.98%
Duke Secured Financing	Finance	5,287,800	0.61%
Owens Illinois Glass Container	Glass	3,805,440	0.44%
TOTAL		**$160,472,199**	**14.69%**

Population

Year	Population	% Change
2006	33,670	N/A
2007	33,500	-0.5%
2008	33,500	0.0%
2009	33,500	0.0%
2010	34,382	2.6%
2011	34,361	-0.1%
2012	34,515	0.4%
2013	34,737	0.6%
2014	35,070	1.0%
2015	35,357	0.8%

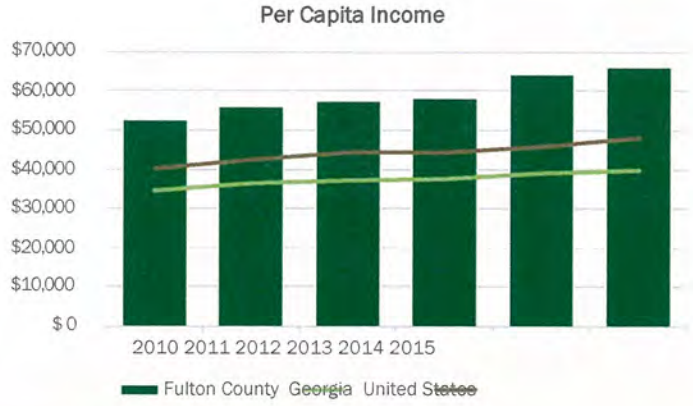
5 Year Average Percent Change 0.7%

10 Year Average Percent Change 0.5%



Source: US Census Bureau.

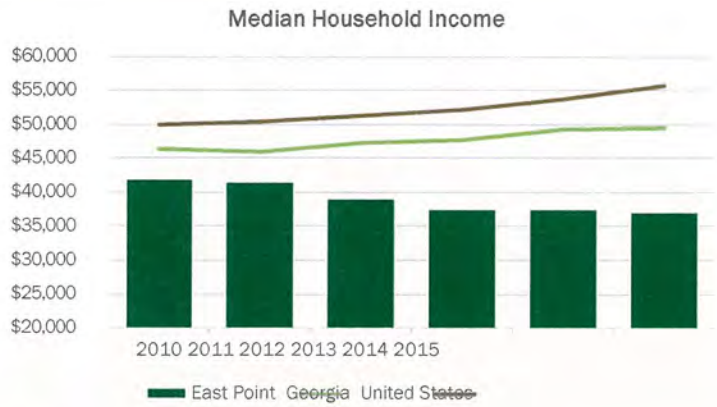
Per Capita Income



Year	Fulton County Per Capita Income	Annual Growth	Georgia Per Capita Income	Annual Growth	US Per Capita Income	Annual Growth	County as a % of Georgia	County as a % of U.S.
2010	$52,621	77.8%	$34,487	0.3%	$40,277	2.3%	153%	131%
2011	56,061	6.5%	36,588	6.1%	42,453	5.4%	153%	132%
2012	57,537	2.6%	37,254	1.8%	44,266	4.3%	154%	130%
2013	58,123	1.0%	37,596	0.9%	44,438	0.4%	155%	131%
2014	64,174	10.4%	38,980	3.7%	46,049	3.6%	165%	139%
2015	66,099	3.0%	39,679	1.8%	48,112	4.5%	167%	137%

Source: Bureau of Economic Analysis.

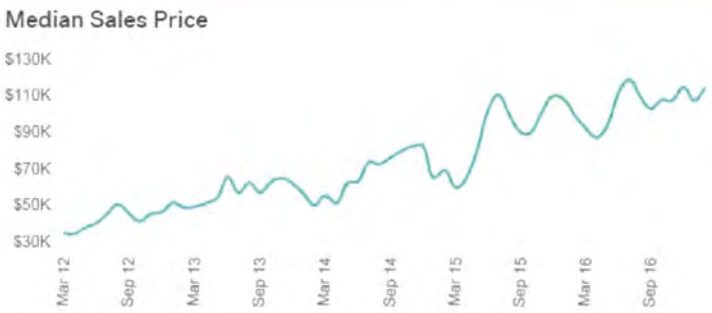
Median Household Income



Year	East Point Median Household Income	Annual Growth	Georgia Median Household Income	Annual Growth	US Median Household Income	Annual Growth	City as a % of Georgia	City as a % of U.S.
2010	$42,050	21.7%	$46,430	-2.2%	$50,046	-0.3%	91%	84%
2011	41,622	-1.0%	46,007	-0.9%	50,502	0.9%	90%	82%
2012	39,023	-6.2%	47,209	2.6%	51,371	1.7%	83%	76%
2013	37,490	-3.9%	47,829	1.3%	52,250	1.7%	78%	72%
2014	37,646	0.4%	49,321	3.1%	53,657	2.7%	76%	70%
2015	37,049	-1.6%	49,620	0.6%	55,775	3.9%	75%	66%

Source: United States Census Bureau.

Housing Market





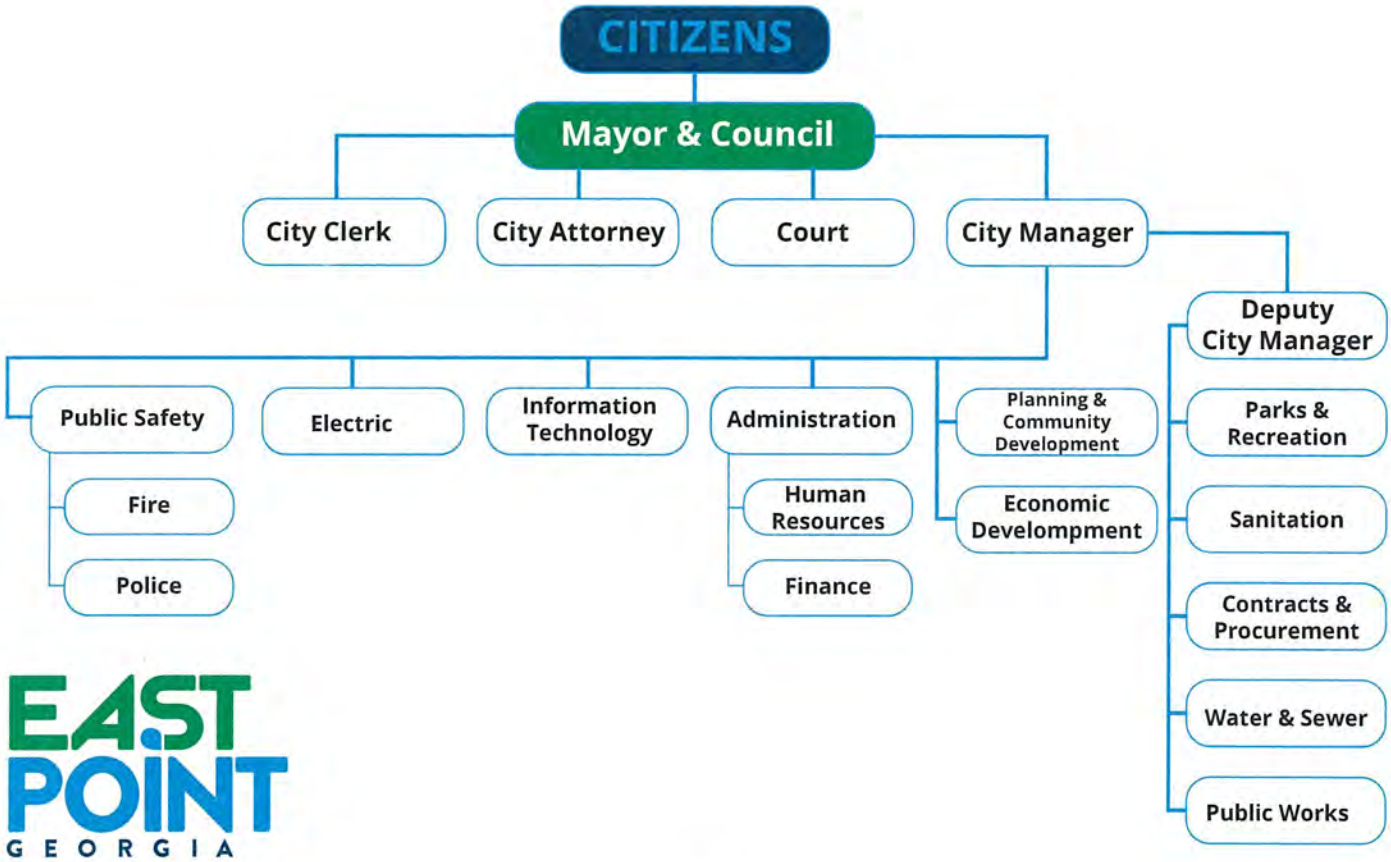
The Median Sales Price in East Point for February 2017 was $114,450. East Point home values have gone up 16.3% over the past year and Zillow predicts they will rise 7.5% within the next year.





List Price: $362,900 List Price: $149,900 Source: Zillow, Trulia.

ORGANIZATION OF THE CITY OF EAST POINT, GA



EAST POINT GEORGIA

GENERAL BUDGET AND FINANCIAL POLICIES

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

FUND BALANCE AND STABILIZATION POLICY

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

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

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

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

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

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

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

Unassigned. Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The City reports positive unassigned

fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.
The City's policy is to obtain and then maintain a minimum General Fund Balance and a related Stabilization Reserve equal to no more than two months or 16 percent of total annual operating expenditures.

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

LONG TERM DEBT FINANCING POLICY

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

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

RECOMMENDATION

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

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

- Analyzing the impact of debt service on total annual fixed costs before bonded long-term debt is issued;

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

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

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

ANNUAL OPERATING BUDGET AND CAPITAL IMPROVEMENT POLICY

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

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

The budget review process shall include public hearings. At the time the proposed budget is transmitted to members of the City Council by the City Manager, a copy will be made available for public inspection at Jefferson Station 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.

- **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.

- **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 Comprehensive Annual Financial Report (CAFR). A copy of the audit will be sent to the State Auditor who will respond with comments regarding compliance. Results of the annual audit shall be provided to the City Council in a timely manner.

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

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

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

REVENUE POLICIES

1) The City will aggressively seek state and federal funds that are available for capital projects. The City will not rely heavily on these funds, nor will it utilize funds for general operations;
2) The City will give high priority to one-time revenues;
3) The City will strive to keep property tax collection in the high 90% range;
4) The City will seek to have revenues from user charges cover 100 percent of the costs of providing services;
5) A Proportionate-Change Method of forecasting will be implemented. This method calls for projecting each individual source of revenue by analyzing previous years' collection to obtain an average annual rate of change in order to project the next year's revenues;

6) The City will monitor its revenue collections on a monthly basis through reports, which compare actual receipts to monthly allotments. In the event a department is not realizing their projection, Finance will contact the department to inquire as to the extenuating circumstances that may have affected revenues. If the problem is of a serious nature, Finance will work with the department in resolving the problem. The Finance Director makes the determination as to whether the City Manager and City Council need to be involved.

EXPENDITURE POLICIES

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

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

FUND ACCOUNTING

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

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

General Fund
The *General Fund* is the primary operating fund of the City. It accounts for all financial resources of the general government, except those that are required to be accounted for

in another fund. It is considered a Governmental Fund. The modified accrual basis is followed in the General Fund.

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

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

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

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

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

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

Hotel/Motel Fund
The Hotel/Motel Fund is a Special Revenue Fund for the purpose of promoting tourism. Revenues for the fund are raised from 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
This fund will come into effect for the new budget Fiscal year 2018. The purpose of this fund is to account for expected grant funds from a Special Purpose Local Option Sales Tax for Transportation purposes.

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

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 forwards them to the General Fund. The agency fund is custodial in nature (assets=liabilities) and does not involve measurement of results of operations.

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

CITY OF EAST POINT
DEPARTMENT/FUND RELATIONSHIP

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

BASIS of BUDGETING

The modified accrual basis is followed in all governmental funds. Under this method, revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized when the obligation is incurred, with the exception of principal and interest on general long-term debt which is recognized when due, and purchase of Capital Assets whose cost are fully 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 2017 assumes 15.00 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 2014 tax year is 15.00 mills, or $15.00 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. Property taxes on a $100,000 home to which the $2,000 homestead exemption is applied would be, with a millage rate of 15.00 mills, $570.00.

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 2018, 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 28, 2017. The City then begun 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 have to review previous capital improvement plans, make necessary changes and request to allow the City to develop a 5 year comprehensive five year CIP Program. In addition, Directors must then submit requests for additional personnel, purchased good and services which will all the finance department to develop each departmental budget request and budget document.

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

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

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	Proposed Dates	Lead/Responsibility	Date of Completion
Capital Budget Forms Circulated	November 14th	Budget Manager	11/14/2016
Capital Budget Forms Due Back	December 2nd	Directors	12/09/2016
Submission of CIP for Management Review	December 16th	Budget Manager	12/16/2016
Management Review of CIP request	December 19th – 29th	City Manager, Finance Director	January 2017
Finalize all changes to CIP Budget	January 10th	City Manager, Finance Directors, Budget Manager	
Transmission of CIP Budget to Mayor & Council (per City Charter: 5-104)	**January 16th**		01/27/2017
BUDGET TRAINING	January 19th	Budget Manager	01/19/2017
Distribution of Budget Forms	January 18th- 20th	Budget Manager	01/19/2017
Distribution of Personnel forms	January 18th - 20th	Human Resources Director	01/23/2017
Load H T E Access to Departments	January 23rd	Budget Manager	01/23/2017
FY 2018 Budget Entry	Jan 23rd- Feb 3rd	Department Directors	01/23 – 02/10/2017
Meet with Department Heads for Budget Review	February 13th – 17th	Budget Manager	02/13/ - 03/03/2017

Meet with Department Heads for IT budget Review	February 13th - 17th	Information Technology Director	02/13/ - 02/17/2017
Meet with Department Heads for Personnel Review	February 13th – 17th	Human Resources Director	02/13/ - 03/03/2017
FY 2018 Benefit Projections and Pension Contributions	February 20th	Human Resources	03/20/2017
Upload of Personnel Rooster and Benefit cost to the Budget Module	February 20th - 24th	Human Resources, Copies to be provided to Finance Director	04/06/2017
Submission of General Fund, Enterprise Fund, Grants & Capital Department request to Finance Director	March 3rd	Budget Manager	04/10/2017
Management Review of Department Request	March 6th - 17th	City Manager, Finance and Division Directors	03/06 – 03/30/2017
Special Revenue funds and Cost Allocation and management changes to Budget	March 20th -24th	Finance Director to review. Deputy Finance Director, Grants Manager, Budget Manager	03/30/2017
Circulation of Proposed Budget to Management for final approval	March 31st	Budget Manager	04/12/2017
Printing and Compilation of Mayor and Council Budget Book	***April 5th – There should be no changes to budget at this point.***	Budget Manager and Finance Staff	04/14/2017

Management Review of Department Request	March 6th - 17th	City Manager, Finance and Division Directors	03/06 – 03/30/2017
Special Revenue funds and Cost Allocation and management changes to Budget	March 20th -24th	Finance Director to review. Deputy Finance Director, Grants Manager, Budget Manager	03/30/2017
Circulation of Proposed Budget to Management for final approval	March 31st	Budget Manager	04/12/2017
Printing and Compilation of Mayor and Council Budget Book	***April 5th – There should be no changes to budget at this point.***	Budget Manager	04/14/2017
Submission of FY2018 Budget to Mayor & Council	April 17th	Budget Manager	04/17/2017
Review of Recommended Budget: Mayor & Council, Budget & Finance Committee	April 18th - May 31st	Mayor and Council	As Listed
Budget Advertisement in S. Fulton	April 26th and May 3rd	Budget Manager	As Listed
Budget Open House Meetings	May 2nd, 11th, 16th & 18th	City Manager Office Finance Director and Budget Manager	May 2nd, 11th 16th & 18th
1st Reading of Proposed Budget & Public Hearing	May 15th	Mayor & Council	May 15th
Budget Advertisement in South Fulton	May 17th and May 24th	Budget Manager	As Listed
2nd Reading of Budget	June 5th	Mayor & Council	June 5th
Final Adoption of FY2018 Budget (per sec 5-101 of City Charter	June 5th	Mayor & Council	June 5th
Upload Adopted Budget to City's website	June 6th	Budget Manager Information Technology Department	June 19, 2017
TAX PROCESS			
Receipt of Property Tax Digest	August 31st	Fulton County	

Millage Rate Hearing Ads in Newspaper	July 19th	Tax Coordinator	
Millage Rate 2nd Reading & Adoption	August 7th	Mayor & City Council	
GFOA	**Budget**	**Book**	
GFOA Budget book preparation	June 6th - July 24th	Budget Manager	
Submission GFOA Book for management review	July 24th	Finance Director	
Make Management changes and corrections to GFOA Budget book	August 7th – 11th	Budget Manager	
GFOA Budget Book submission to Management for 2nd review.	August 14th - 18th	Finance Director	
Corrections and updates from 2nd Management Review	August 21st - 24th	Budget Manager	
Final Review prior to Submission	August 25th - 29th	Finance Director	
Submission of GFOA Budget Book	August 31st	Budget Manager	

FISCAL YEAR 2018 BUDGET

The FY 2018 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.

SUMMARY OF ALL FUNDS	GOVERNMENT TYPE	Business Type Funds			
FY 2018	FUNDS	Electric	Water & Sewer	Solid Waste	Stormwater
Revenues	Amount in $	Amount in $	Amount in $	Amount in $	Amount in $
Taxation	26,103,235				
Licenses & Permits	2,536,600				
Charge for Service	667,800	47,257,812	23,153,150	5,204,000	2,164,115
Miscellaneous Income	849,500				
Other Financing Sources	8,614,644				
Fines & Forfeitures	1,001,750				
Total Revenues	**39,773,529**	**47,257,812**	**23,153,150**	**5,204,000**	**2,164,115**
Expenditure					
Personnel Services	28,773,975	2,374,062	3,590,152	1,606,673	567,798
Purchased/Contracted Service	5,414,444	1,187,339	5,597,092	1,518,466	507,075
Supplies	1,072,198	34,330,199	572,161	56,100	10,000
Capital	35,000	1,610,866	3,470,000	173,850	557,500
Indirect Cost	663,572	2,815,679	2,362,791	1,464,982	117,556
Debt Service	422,608	348,285	5,387,349	382,879	235,853
Other Cost	600,700	489,024	2,500		
Transfer In / Out	2,681,146				
Total Expenditures	**39,663,643**	**43,155,454**	**20,982,045**	**5,202,950**	**1,995,782**
Excess	109,886	4,102,358	2,171,105	1,050	168,333
Balance Beginning 6/30/2016	10,680,907	26,137,402	15,939,840	(221,130)	2,938,612
Change in Fund Balance 6/30/2017 *	529,994	137,476	(960,768)	32,909	38,506
Projected Fund Balance 6/30/18	109,886	4,102,358	2,171,105	1,050	168,333
Projected Ending Fund Balance	**11,320,787**	**30,377,236**	**17,150,177**	**(187,171)**	**3,145,451**

*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, adopted current year budge and proposed budget for the new fiscal year.

General Fund	FY15 Actual	FY16 Actuals	FY17 Amended	FY18 Adopted
Revenues:				
Taxation	$ 23,610,611	$ 26,289,962	$ 26,412,001	$ 26,103,235
Licenses and Permits	$ 2,269,899	$ 2,348,597	$ 2,349,075	$ 2,536,600
Intergovernmental Revenue	$ 5,040	$ 5,122	$ 15,000	$ -
Charge for Services	$ 669,291	$ 695,019	$ 829,150	$ 667,800
Fines & Forfeitures	$ 2,176,288	$ 1,296,490	$ 1,501,750	$ 1,001,750
Investment Income	$ 832	$ -	$ 3,000	$ -
Miscellaneous Revenue	$ 991,774	$ 1,003,315	$ 844,885	$ 849,500
Other Financing Sources	$ 4,331,981	$ 4,873,075	$ 4,999,169	$ 8,614,644
Total Revenues	**$ 34,055,716**	**$ 36,511,580**	**$ 36,954,030**	**$ 39,773,529**
Expenditures:				
Personnel Services	$ 22,523,719	$ 25,432,098	$ 27,008,166	$ 28,773,975
Purchased/Contracted Services	$ 4,253,303	$ 3,483,915	$ 5,373,860	$ 5,414,444
Supplies	$ 990,803	$ 794,734	$ 1,013,580	$ 1,072,198
Capital	$ 118,613	$ 333,896	$ 43,855	$ 35,000
Indirect Costs	$ 801,574	$ 1,147,351	$ 1,247,387	$ 663,572
Other Costs	$ 278,797	$ 151,425	$ 631,508	$ 600,700
Debt Service	$ 451,932	$ 560,278	$ 238,537	$ 422,608
Other Financing Uses	$ 854,406	$ 665,550	$ 867,593	$ 2,681,146
Total Expenditures	**$ 30,273,147**	**$ 32,569,247**	**$ 36,424,486**	**$ 39,663,643**

Expenditures By Department	FY15 Actual	FY16 Actuals	FY17 Amended	FY18 Adopted
City Council/City Clerk	503,038	$ 623,199	$ 643,666	$ 792,058
Executive*	1,288,544	$ 1,676,819	$ 3,055,216	$ 3,093,262
Administration**	6,052,945	$ 6,083,029	$ 7,549,156	$ 9,525,750
Judicial	585,794	$ 739,994	$ 774,622	$ 802,970
Police	12,611,816	$ 13,430,052	$ 12,682,730	$ 13,171,202
Fire	6,073,758	$ 6,053,267	$ 6,793,487	$ 7,375,476
Public Works	1,043,902	$ 1,370,978	$ 1,930,375	$ 1,716,405
Parks & Recreation	891,377	$ 1,093,714	$ 1,246,825	$ 1,374,711
Planning & Community Development	869,820	$ 1,041,247	$ 1,161,271	$ 1,254,254
Economic Development	352,153	$ 456,948	$ 586,688	$ 557,555
Total	**30,273,147**	**32,569,247**	**36,424,036**	**39,663,643**

Notes:

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

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

E-911 Fund	FY15 Actual	FY16 Actuals	FY17 Amended	FY18 Adopted
Revenues:				
Interest Earnings	$ 32	$ 216	$ -	$ -
Charges for Services	$ 419,867	$ 301,191	$ 315,000	$ 366,500
Other Financing Sources	$ 872,039	$ 665,550	$ 933,746	$ 1,112,846
Total Revenues	**$ 1,291,938**	**$ 966,957**	**$ 1,248,746**	**$ 1,479,346**
Expenditures:				
Personnel Services	$ 800,308	$ 836,616	$ 924,396	$ 956,404
Purchased/Contracted Services	$ 335,118	$ 150,395	$ 251,043	$ 238,306
Supplies	$ 3,905	$ 5,138	$ 5,400	$ 6,000
Indirect Cost from Internal Funds	$ 34,126	$ 56,878	$ 57,346	$ 278,636
Other Costs	$ 871	$ 141	$ -	$ -
Total Expenditures	**$ 1,174,328**	**$ 1,049,168**	**$ 1,238,185**	**$ 1,479,346**

Expenditures By Department	FY15 Actual	FY16 Actuals	FY17 Amended	FY18 Adopted
Operations	$ 1,139,331	$ 992,149	$ 1,180,839	$ 1,200,710
Allocations	$ 34,126	$ 56,878	$ 57,346	$ 278,636
Other Cost	$ 871	$ 141	$ -	$ -
Total	**1,174,328**	**1,049,168**	**1,238,185**	**1,479,346**

Water & Sewer Fund	FY15 Actual	FY16 Actuals	FY17 Amended	FY18 Adopted
Revenues:				
Charges for Services -Water	$ 20,460,739	$ 19,325,581	$ 22,350,442	$ 21,418,250
Charges for Services -Sewer	$ 717,328	$ 1,061,381	$ 1,036,530	$ 1,734,900
Miscellaneous Revenues	$ 2,203	$ (9,347)	$ 25,000	$ -
Total Revenues	**$ 21,180,270**	**$ 20,377,615**	**$ 23,411,972**	**$ 23,153,150**
Expenses:				
Personnel Services	$ 3,714,443	$ 3,839,847	$ 3,266,275	$ 3,590,152
Purchased/Contracted Services	$ 5,243,803	$ 5,860,617	$ 5,496,094	$ 5,597,092
Supplies	$ 859,824	$ 493,094	$ 565,124	$ 572,161
Capital Outlays	$ 50,000	$ 383,810	$ 3,458,513	$ 3,470,000
Indirect Cost Allocation	$ 1,533,036	$ 3,846,092	$ 4,410,539	$ 2,362,791
Other Cost	$ 86,649	$ 494,079	$ 8,500	$ 2,500
Debt Service	$ 3,334,409	$ 2,879,167	$ 7,167,695	$ 5,387,349
Depreciation	$ 3,364,940	$ 124,516	$ -	$ -
Total Expenses	**$ 18,187,104**	**$ 17,921,222**	**$ 24,372,740**	**$ 20,982,045**

Expenses by Department	FY15 Actual	FY16 Actuals	FY17 Amended	FY18 Adopted
Administration	$ 532,813	$ 579,091	$ 711,188	$ 732,233
Sewer Line Maintenance	$ 2,463,811	$ 6,863,305	$ 6,147,959	$ 5,858,913
Water Treatment Plant	$ 7,906,239	$ 2,255,085	$ 3,595,813	$ 4,227,479
Water Line Maintenance	$ 2,573,160	$ 1,969,664	$ 1,701,173	$ 1,533,953
Meter Repair	$ 100,180	$ 2,061,230	$ 3,417,162	$ 2,065,838
Technical	$ 311,602	$ 288,232	$ 379,244	$ 489,392
Debt Service	$ 3,334,409	$ 2,879,167	$ 7,091,345	$ 5,310,195
Allocations	$ 964,890	$ 1,025,448	$ 1,328,856	$ 764,042
Total	**18,187,104**	**17,921,222**	**24,372,740**	**20,982,045**

Electric Fund	FY15 Actual	FY16 Actuals	FY17 Amended	FY18 Adopted
Revenues:				
Electric System	$ 24,932,244	$ 37,236,881	$ 39,902,132	$ 39,684,550
Electric Distribution	$ 21,625,800	$ 7,485,024	$ 7,817,774	$ 7,573,262
Miscellaneous Revenue	$ 686	$ 2,232	$ -	$ -
Total Revenues	**$ 46,558,730**	**$ 44,724,137**	**$ 47,719,906**	**$ 47,257,812**
Expenses:				
Personnel Services	$ 3,001,180	$ 1,691,468	$ 2,293,876	$ 2,374,062
Purchased/Contracted Services	$ 1,613,735	$ 605,082	$ 1,670,481	$ 1,187,339
Supplies	$ 728,912	$ 321,554	$ 322,400	$ 293,300
Capital	$ 56,712	$ 187,186	$ 3,192,443	$ 1,610,866
Wholesale Electric	$ 33,204,990	$ 35,744,085	$ 34,220,081	$ 34,036,899
Cost Allocation	$ 1,436,338	$ 4,865,562	$ 5,536,991	$ 2,815,679
Debt Service	$ -	$ -	$ 346,158	$ 348,285
Depreciation/Capital Outlay	$ 1,170,648	$ 107,043	$ -	$ -
Other Costs	$ 1,638,361	$ 759,741		$ 489,024
Other Financing Uses	$ 17,511	$ -	$ -	$ -
Total Expenses	**$ 42,868,387**	**$ 44,281,721**	**$ 47,582,430**	**$ 43,155,454**

Expenses by Department	FY15 Actual	FY16 Actuals	FY17 Amended	FY18 Adopted
Administration	$ 272,282	$ 166,674	$ 331,702	$ 311,805
Distribution	$ 7,704,257	$ 6,451,622	$ 10,856,065	$ 8,108,708
Wholesale Power	$ 33,204,990	$ 35,744,085	$ 34,220,081	$ 34,036,899
Allocations	$ 1,686,858	$ 1,919,340	$ 2,174,582	$ 698,042
Total	**42,868,387**	**44,281,721**	**47,582,430**	**43,155,454**

Storm Water Fund	Period	FY15 Actual	FY16 Actuals	FY17 Amended	FY18 Adopted
Revenues:					
Charges for Services	**Amount**	$1,873,227	$2,403,772	$2,121,267	$2,164,115
Total Revenues	**$ -**	**$1,873,227**	**$2,403,772**	**$2,121,267**	**$2,164,115**
Expenses:					
Personnel Services	**$ 425,245**	$ 224,961	$ 208,748	$ 379,518	$ 567,798
Purchased/Contracted Services	**$ 298,107**	$ 220,183	$ 288,570	$ 587,148	$ 507,075
Supplies	**$ 215,133**	$ 136,984	$ 10,756	$ 15,750	$ 10,000
Capital	**$ -**	$ 61,435	$ -	$ 549,662	$ 557,500
Cost Allocation	**$ 101,309**	$ 88,958	$ 194,185	$ 245,338	$ 117,556
Debt Service	**$ 9,273**	$ 6,331	$ 3,242	$ 305,345	$ 235,853
Depreciation	**$ -**	$ 31,956	$ 65,314	$ -	$ -
Other Costs		$ -	$ 129,516	$ -	$ -
Total Expenses	**$1,049,067**	**$ 770,808**	**$ 900,331**	**$2,082,761**	**$1,995,782**

Expenses By Department	FY 14 Actual	FY15 Actual	FY16 Actuals	FY17 Amended	FY18 Adopted
Operations	**$ 938,485**	$ 614,084	$ 702,904	$ 982,416	$1,084,873
Allocations	**$ 101,309**	$ 88,958	$ 194,185	$ 245,338	$ 117,556
Capital		$ 61,435	$ -	$ 549,662	$ 557,500
Debt Service	**$ 9,273**	$ 6,331	$ 3,242	$ 305,345	$ 235,853
Total	**1,049,067**	**770,808**	**900,331**	**2,082,761**	**1,995,782**

Solid Waste Fund	FY15 Actual	FY16 Actuals	FY17 Amended	FY18 Adopted
Revenues:				
Charges for Services	$4,284,720	$4,164,347	$4,316,212	$ 5,204,000
Miscellaneous Revenue	$ 399	$ -	$ -	$ -
Total Revenues	**$4,285,119**	**$4,164,347**	**$4,316,212**	**$ 5,204,000**
Expenses:				
Personnel Services	$1,392,712	$1,279,310	$1,474,572	$ 1,606,673
Purchased/Contracted Services	$1,530,792	$1,495,484	$1,339,500	$ 1,518,466
Supplies	$ 55,285	$ 127,569	$ 56,800	$ 56,100
Capital	$ 5,000	$ -	$ 524,500	$ 173,850
Cost Allocation	$ 227,418	$ 550,837	$ 644,431	$ 1,464,982
Debt Service	$ 26,580	$ 14,915	$ 243,500	$ 382,879
Depreciation	$ 17,207	$ 28,359	$ -	$ -
Other Costs	$ 252,855	$ 95,171	$ -	$ -
Total Expenses	**$3,507,849**	**$3,591,645**	**$4,283,303**	**$ 5,202,950**

Expenses by Department	FY15 Actual	FY16 Actuals	FY17 Amended	FY18 Adopted
Operations	$3,000,996	$2,930,722	$3,395,372	$ 3,355,089
Allocations	$ 227,418	$ 550,837	$ 644,431	$ 1,464,982
Debt Service	$ 26,580	$ 14,915	$ 243,500	$ 382,879
Total	**3,254,994**	**3,496,474**	**4,283,303**	**5,202,950**

These schedules provide changes in all fund balances for the last audited fiscal period, the prior budget period and the adopted 2018 budget period.

General Fund	FY 2016 Actual	FY 2017 Adjusted	Adopted FY 2018
Revenues	$ 33,251,504	$ 36,954,030	$ 39,773,529
Expenditures	29,259,721	36,424,036	39,663,643
Difference	$ 3,991,783	$ 529,994	$ 109,886
Beginning Fund Balance	$ 6,661,178	$ 10,652,961	$ 11,182,955
Projected Fund Balance	**$ 10,652,961**	**$ 11,182,955**	**$ 11,292,841**

Condemned Fund	FY 2016 Actual	FY 2017 Adjusted	Adopted FY 2018
Revenues	$ 287,768	$ 95,000	$ 292,008
Expenditures	$ 371,865	$ 254,861	$ 292,008
Difference	$ (84,097)	$ (159,861)	$ -
Beginning Fund Balance	$ 774,871	$ 690,774	$ 530,913
Projected Fund Balance	**$ 690,774**	**$ 530,913**	**$ 530,913**

E- 911 Fund	FY 2016 Actual	FY 2017 Adjusted	Adopted FY 2018
Revenues	$ 966,957	1,248,746	1,479,346
Expenditures	$ 1,049,167	1,238,185	1,479,346
Difference	$ (82,210)	$ 10,561	$ -
Beginning Fund Balance	$ 117,612	$ 35,402	$ 45,963
Projected Fund Balance	**$ 35,402**	**$ 45,963**	**$ 45,963**

Restricted Grant Funds	FY 2016 Actual	FY 2017 Adjusted	Adopted FY 2018
Revenues	$ 696,522	$ 11,338,459	$ 11,190,623
Expenditures	$ 1,356,534	$ 11,425,604	$ 11,190,623
Difference	$ (660,012)	$ (87,145)	$ -
Beginning Fund Balance	$ 173,914	$ (486,098)	$ (573,243)
Projected Fund Balance	**$ (486,098)**	**$ (573,243)**	**$ (573,243)**

Grant Funds	FY 2016 Actual	FY 2017 Adjusted	Adopted FY 2018
Revenues	$ 45,144	$ 63,411	$ 119,810
Expenditures	$ 1,767,457	$ 63,411	$ 119,810
Difference	$ (1,722,313)	$ -	$ -
Beginning Fund Balance	$ 1,638,807	$ (83,506)	$ (83,506)
Projected Fund Balance	**$ (83,506)**	**$ (83,506)**	**$ (83,506)**

Special Revenue Bond TAD	FY 2016 Actual	FY 2017 Adjusted	Adopted FY 2018
Revenues	$ 4,002,113	$ 3,366,600	$ 3,501,264
Expenditures	$ 3,574,266	$ 3,366,600	$ 1,651,125
Difference	$ 427,847	$ -	$ 1,850,139
Beginning Fund Balance	$ 4,526,242	$ 4,954,089	$ 4,954,089
Projected Fund Balance	**$ 4,954,089**	**$ 4,954,089**	**$ 6,804,228**

Hotel/Motel Fund	FY 2016 Actual	FY 2017 Adjusted	Adopted FY 2018
Revenues	$ 4,239,485	$ 3,865,524	$ 4,200,000
Expenditures	$ 3,130,374	$ 3,386,954	$ 3,912,500
Difference	$ 1,109,111	$ 478,570	$ 287,500
Beginning Fund Balance	$ 1,243,949	$ 2,353,060	$ 2,831,630
Projected Fund Balance	**$ 2,353,060**	**$ 2,831,630**	**$ 3,119,130**

TAD Corridors Fund	FY 2016 Actual	FY 2017 Adjusted	Adopted FY 2018
Revenues	$ 1,543,037	$ 340,000	$ 340,000
Expenditures	$ 2,378,074	$ 104,500	$ 61,500
Difference	$ (835,037)	$ 235,500	$ 278,500
Beginning Fund Balance	$ 1,348,342	$ 513,305	$ 748,805
Projected Fund Balance	**$ 513,305**	**$ 748,805**	**$ 1,027,305**

Government Center	FY 2016 Actual	FY 2017 Adjusted	Adopted FY 2018
Revenues	$ 767,081	$ 724,786	$ 1,050,000
Expenditures	$ -	$ -	$ 1,050,000
Difference	$ 767,081	$ 724,786	$ -
Beginning Fund Balance	$ 2,269,461	$ 3,036,542	$ 3,761,328
Projected Fund Balance	**$ 3,036,542**	**$ 3,761,328**	**$ 3,761,328**

SPLOST	FY 2016 Actual	FY 2017 Adjusted	Adopted FY 2018
Revenues	$ -	$ -	$ 4,589,740
Expenditures	$ -	$ -	$ 3,729,006
Difference	$ -	$ -	$ 860,734
Beginning Fund Balance	$ -	$ -	$ -
Projected Fund Balance	**$ -**	**$ -**	**$ 860,734**

50 Worst Properties	FY 2016 Actual	FY 2017 Adjusted	Adopted FY 2018
Capital Outlay	$ -	$ -	$ 500,000
Transfers out	$ -	$ -	$ 500,000
Difference	$ -	$ -	$ -
Beginning Fund Balance	$ -	$ -	$ -
Projected Fund Balance	**$ -**	**$ -**	**$ -**

CAP Project Fund	FY 2016 Actual	FY 2017 Adjusted	Adopted FY 2018
Capital Outlay	$ (2,890,261)	$ 12,836,206	$ 10,860,421
Transfers out	$ 2,441,609	$ 12,836,206	$ 10,860,421
Difference	$ (448,652)	$ -	$ -
Beginning Fund Balance	$ 898,564	$ 449,912	$ 449,912
Projected Fund Balance	**$ 449,912**	**$ 449,912**	**$ 449,912**

Water & Sewer	FY 2016 Actual	FY 2017 Adjusted	Adopted FY 2018
Revenues	$ 19,884,666	$ 23,411,972	$ 23,153,150
Expenditures	$ 17,082,328	$ 24,372,740	$ 20,982,045
Difference	$ 2,802,338	$ (960,768)	$ 2,171,105
Beginning Fund Balance	$ 13,137,502	$ 15,939,840	$ 14,979,072
Projected Fund Balance	**$ 15,939,840**	**$ 14,979,072**	**$ 17,150,177**

Electric	FY 2016 Actual	FY 2017 Adjusted	Adopted FY 2018
Revenues	$ 48,884,663	$ 47,719,906	$ 47,257,812
Expenditures	$ 46,387,315	$ 47,582,430	$ 43,155,454
Difference	$ 2,497,348	$ 137,476	$ 4,102,358
Beginning Fund Balance	$ 23,640,054	$ 26,137,402	$ 26,274,878
Projected Fund Balance	**$ 26,137,402**	**$ 26,274,878**	**$ 30,377,236**

Storm Water Utility	FY 2016 Actual	FY 2017 Adjusted	Adopted FY 2018
Storm Water Utility			
Revenues	$ 2,274,567	$ 2,121,267	$ 2,164,115
Expenditures	$ 770,815	$ 2,082,761	$ 1,995,782
Difference	$ 1,503,752	$ 38,506	$ 168,333
Beginning Fund Balance	$ 1,434,860	$ 2,938,612	$ 2,977,118
Projected Fund Balance	**$ 2,938,612**	**$ 2,977,118**	**$ 3,145,451**

Solid Waste	FY 2016 Actual	FY 2017 Adjusted	Adopted FY 2018
Revenues	$ 4,069,176	$ 4,316,212	$ 5,204,000
Expenditures	$ 3,381,082	$ 4,283,303	$ 5,202,950
Difference	$ 688,094	$ 32,909	$ 1,050
Beginning Fund Balance	$ (909,224)	$ (221,130)	$ (188,221)
Projected Fund Balance	**$ (221,130)**	**$ (188,221)**	**$ (187,171)**



PRIMARY SOURCES OF REVENUE

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

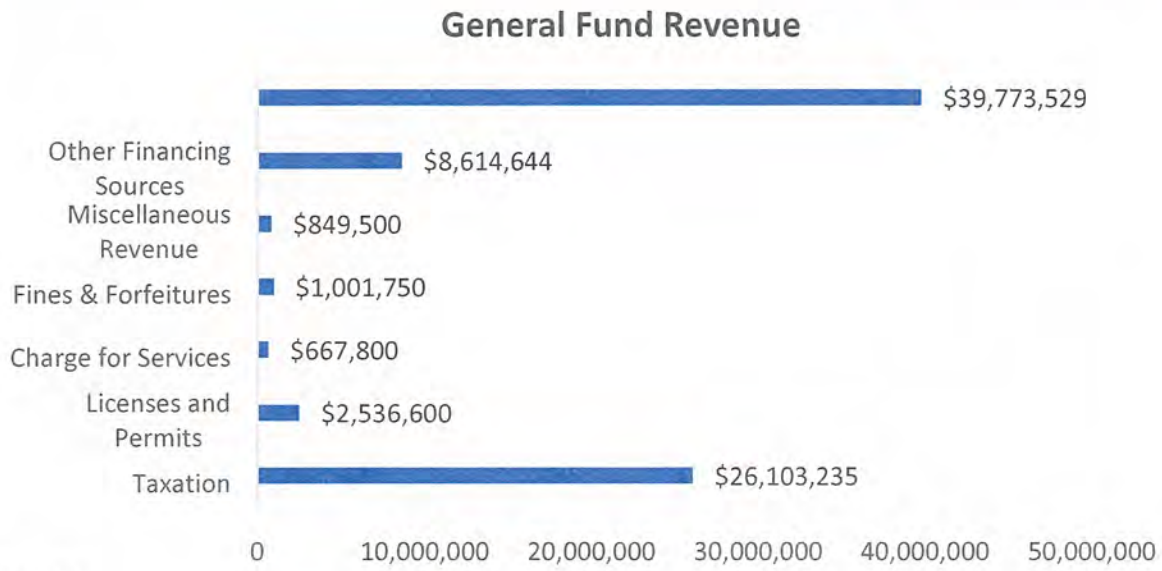
The revenue estimates are made after careful analysis of collection and remittance from the various sources. The City meets with Fulton County Tax Commissioner regarding forecasting of changes in the tax digest.

The graph below shows the breakout of projected revenues for the fiscal year 2018.



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 2018.



TAXES

The General Fund has the following categories of taxes: Property (Ad Valorem Tax), Insurance Premium, Alcoholic Beverage Taxes, Franchise Fees, and Other Fees. The City derives 17% of its income from taxes. Property taxes make up about 7% of the total revenues. It is derived from a tax levy on real and personal property within the corporate limits of East Point. Bills are mailed each fall, after the tax digest has been and approved by the State and the millage rate adopted by Mayor and Council.



Property Tax

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

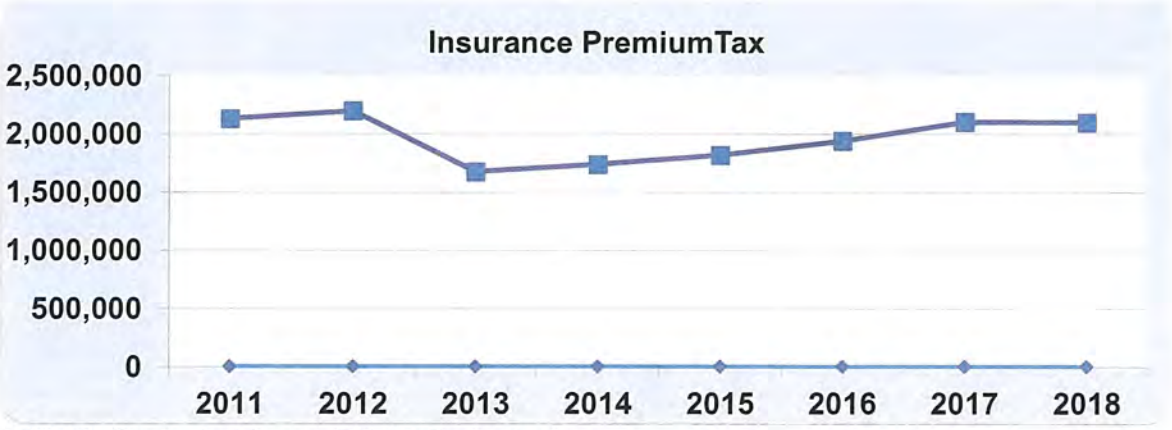
Beginning with the 2012 tax year, the downward trend experience from 2010 begin to stabilize with an uptick in fiscal 2015 and 2016.



*FY 18, Anticipated Levy, FY 17 Budgeted

Insurance Premium Tax

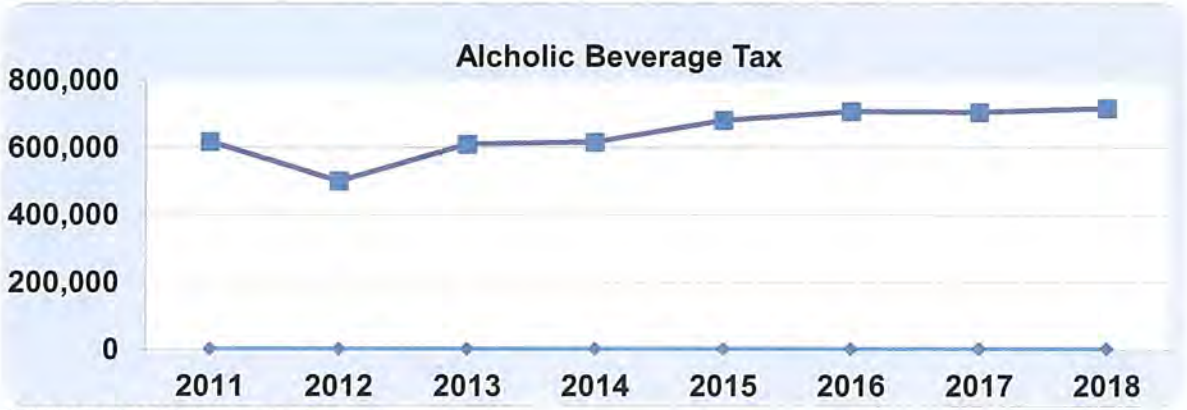
The State of Georgia levies a tax on insurance premiums collected within the City's limit. Revenue from this tax is distributed back to the City each October. Fluctuations has occurred over the last eight years, but the more recent periods shows increase collection.



*FY 18, Projected Levy, FY 17 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. It has been gradually increasing over the last ten years. However, revenues from this tax are expected to increase or remain constant as we are hopeful that there will be an upward trend in the economy and new businesses in the City of East Point.



*FY 17 & 18 Budgeted

Hotel/Motel Tax

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

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

Collection over the last three years of the hotel motel tax shows a positive trend. This can be attributed to the proximity of the City to Hartfield's/Jackson International Airport, where

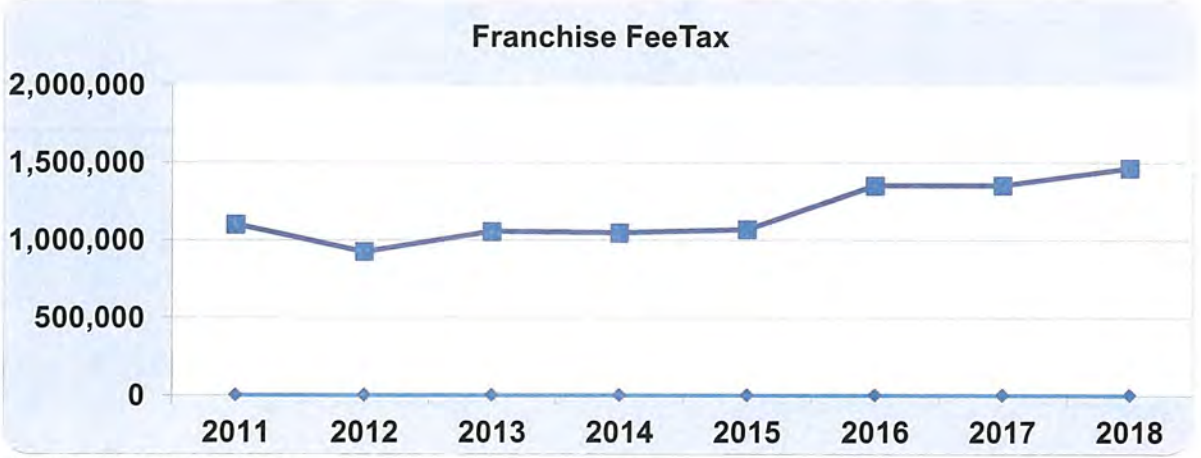
many of the City's hotels are located and the addition of new hotels. Based on this trend the projection for 2018 anticipates continued growth in revenues.



*FY 17 & 18 Budgeted

Franchise Fee

Public utilities operating within the City of East Point must pay to the City a franchise fee in return for the right to do business within the City and for the right to use public rights-of-way for transmission lines, pipes, wires, etc. Franchise tax projections are $1.4M for fiscal year 2018.



*FY 17 & 18 Budgeted

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

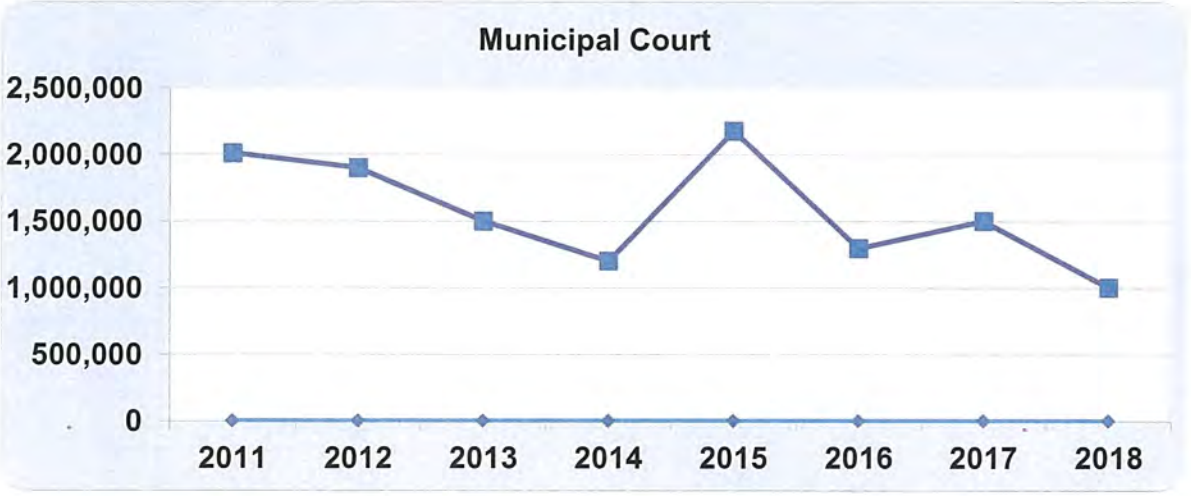
Local Option Sales Tax can be used for general government support. The amount of revenue derived from L.O.S.T averages 9.5 million, however 2016 collections exceeded the average by 1.3 million. Based on this revenue increase, the FY2018 projection were set to $10.1 million.



*FY 17 & 18 Budgeted

FINES & FORFEITURES

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



LICENSES & PERMITS

This section contains business licenses, non-business licenses, 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. Thus, the FY 2018 projections were kept at the same level.



*FY 17 & 18 Budgeted

OTHER TAXES

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

Long Range Planning

Members of the management team met for two days of planning and goal setting for fiscal year 2018 through fiscal 2020. The 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
Fiscal Sustainability	Compliance with regulatory agencies, maintaining required Fund Balance & Receipt of GFOA Awards.	Finance Department
Community Quality of Life	Customer satisfaction surveys, Emergency response times and Compliance to City codes.	Parks & Rec/Public Safety & Planning & Community Dev.
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
Completing survey of internal and external stakeholders and analyzing results.	Did the City upgrade the Enterprise Reporting Process (ERP) And Advanced Meter Infrastructure (AMI)	Information Technology
Disaster Recovery Plan	Disaster Recovery Plan in cases of emergency affecting the City	Public Safety (Fire & Police)
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
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

The Strategic Plan listed above was utilized to help prioritize expenditures for the upcoming FY2018 budget cycle and beyond.

FISCAL YEARS 2018-2022

DEFINITION OF A CAPITAL EXPENDITURE

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

- They are relatively expensive
- They usually don't recur annually.
- They last a long time.
- They result in fixed assets.

INTRODUCTION

Planning for capital expenditures and improvements is a matter of prudent financial management as well as a sound development practice. The City of East Point maintains a five year development plan which serves as a roadmap for infrastructural developments and improvements. These improvements are approved each year through the budget process and are currently funded thru the City's Municipal Corporate Trust, grants, and general funds. Purchases costing $5,000 or more with an expected life of two or more years are considered to be capital outlay

For the fiscal year 2018, the City of East Point adopted a total capital budget of $20,901,643, this includes $6,312,216 for the City's' Enterprise Funds. In the past the City funded most projects on the pay as you go method However, for the fiscal year 2018 the City will re-enter the bond market to raise the funds for construction of a new City hall.

RELATIONSHIP

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

PROCESS

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

list of planned expenditure is presented to Mayor and Council for adoption of a capital plan.



ESTABLISHING CIP PRIORITIES

The following criteria are considered in evaluating and prioritizing capital projects. Projects were grouped by type - i.e., equipment, construction, land and vehicles. Projects are then evaluated against both primary and secondary criteria and 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. Among some of the non-recurring capital investments for fiscal 2018 are:

New City Hall Complex, This project is a carryover from fiscal 2017. The City is nearing completion of the design phase and intends to begin construction in fiscal year 2018. The new City hall will provide an office for administrative functions. Currently the City leases space for administrative services at a cost of nearly $500,000 per year. The project is expected to cost approximately $16,000,000 over two fiscal periods.

New Fire Station –The renovation of two of the City's fire stations are also carryover from fiscal year 2017. This project experienced some delays, thus requiring funding to continue into fiscal year 2018. Funds appropriated for this project is a little over $1,770,009.

New ERP System: The City Enterprise Resource Planning System in was budgeted in fiscal 2017. However at budget time, the City was still finalizing selection of a vendor for this project. The allocated cost for fiscal year 2018 is $500,000. The ERP system is expected to improve efficiencies through better compatibility with the recently upgraded Office 360 and reduce cost.

New Recreation Center
Currently Jefferson Park Recreation Center is the only recreation facility in the City of East Point. Adding another facility will to provide a number of community amenities. The fiscal year 2018 budget provides $150,000. For feasibility studies on construction of an additional recreation center in the City.

Automatic Metering Infrastructure (AMI)
The AMI/AMR system is its final stages and will automate all electric meters so that meters can be read from one central location. Electric meters will be read on a monthly basis with (30) day readings, Holidays will not affect readings. Delinquent accounts can be disconnected at meter, which will save money for labor and vehicles. The final cost for the full implementation is estimated at $1,200,000 and is provided for in the capital budget.

RECURRING CAPITAL ITEMS

Recurring capital projects included in the budget are

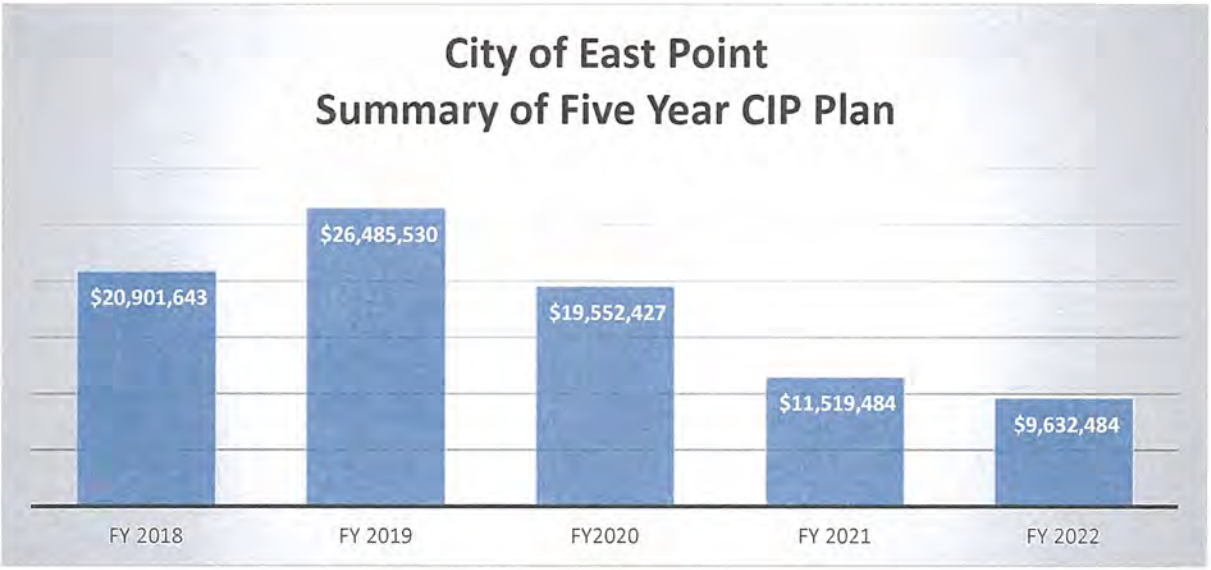
- Improvements to Park and Recreation Facilities $1,000,000.
- Sidewalk and Street Improvements $3,984,006
- Water Distribution System Improvements $250,000
- Information technology updates $336,643
- Buildings – Improvements and Repairs. $5,750,000
- Purchase of new vehicles $172,000

FY 2018 Proposed Capital by Category and Fund

	Proposed Expenditures For Planning Years				
	FY2018	FY2019	FY2020	FY2021	FY2022
Categories:					
Public Safety	$ 2,712,778	$ 2,859,803	$ 436,338	$ 320,538	$ 330,538
Public Services	$ 9,950,006	$ 12,505,718	$ 8,018,946	$ 7,968,946	$ 7,968,946
Culture and Recreation	$ 1,090,000	$ 1,745,000	$ 5,455,000	$ 250,000	$ -
Public Utilities	$ 6,312,216	$ 8,818,866	$ 5,466,000	$ 2,980,000	$ 1,333,000
Information Technology	$ 836,643	$ 556,143	$ 176,143	$ -	$ -
Total Proposed Expenditures	**$ 20,901,643**	**$ 26,485,530**	**$ 19,552,427**	**$ 11,519,484**	**$ 9,632,484**

Funding Sources:

	Proposed Expenditures For Planning Years				
Funding Type	FY2018	FY2019	FY2020	FY2021	FY2022
General Fund	$ 1,134,086	$ 2,170,223	$ 1,516,305	$ 1,275,505	$ 1,315,538
Bonds	$ 5,750,000	$ 4,000,000	$ -	$ -	$ -
TSPLOST	$ 3,729,006	$ 6,983,946	$ 6,983,946	$ 6,983,946	$ 6,983,946
MCT Funds	$ 3,226,335	$ 1,992,495	$ 456,176	$ 280,033	$ -
Grants	$ 750,000	$ 2,520,000	$ 5,130,000	$ -	$ -
Water & Sewer Fund	$ 3,470,000	$ 3,580,000	$ 2,750,000	$ 1,250,000	$ -
Electric Fund	$ 2,110,866	$ 3,090,866	$ 1,635,000	$ 1,155,000	$ 430,000
Solid Waste Fund	$ 173,850	$ 888,000	$ 531,000	$ 25,000	$ 303,000
Storm Water Fund	$ 557,500	$ 1,260,000	$ 550,000	$ 550,000	$ 600,000
Total Proposed Funding Sources	**$ 20,901,643**	**$ 26,485,530**	**$ 19,552,427**	**$ 11,519,484**	**$ 9,632,484**



Asset By Type:

	FY2018	FY2019	FY2020	FY2021	FY2022
Buildings	$ 7,401,979	$ 6,101,319	$ 5,000,000	$ -	$ -
Building Improvements	$ 346,030	$ 417,981	$ 235,000	$ 185,000	$ 185,000
Machinery & Equipment	$ 884,769	$ 1,910,538	$ 386,338	$ 320,538	$ 330,538
Vehicles	$ 172,000	$ 151,737	$ 50,000	$ -	$ -
Park Improvements	$ 1,000,000	$ 745,000	$ 455,000	$ 250,000	$ -
Technology upgrades	$ 800,643	$ 556,143	$ 176,143	$ -	$ -
Roadways & Pavements	$ 3,984,006	$ 7,783,946	$ 7,783,946	$ 7,783,946	$ 7,783,946
Subtotal Capital Fund	**$ 14,589,427**	**$ 17,666,664**	**$ 14,086,427**	**$ 8,539,484**	**$ 8,299,484**
Enterprise Funds					
Equipment	$ 676,000	$ 361,000	$ 61,000	$ 25,000	$ 25,000
Electrical Infrastructure	$ 1,310,000	$ 2,450,000	$ 1,175,000	$ 725,000	$ -
Building	$ -	$ 200,000	$ -	$ -	$ -
Water Treatment Plant	$ 585,000	$ 1,100,000	$ 650,000	$ 1,250,000	$ -
Sewer Line	$ 1,405,000	$ 2,380,000	$ 2,100,000	$ -	$ -
Vehicles	$ 578,716	$ 767,866	$ 630,000	$ 130,000	$ 408,000
AMI Technology Upgrades	$ 1,200,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000
Stormwater	$ 557,500	$ 1,260,000	$ 550,000	$ 550,000	$ 600,000
Total Enterprise Fund	**$ 6,312,216**	**$ 8,818,866**	**$ 5,466,000**	**$ 2,980,000**	**$ 1,333,000**
Total	**$ 20,901,643**	**$ 26,485,530**	**$ 19,552,427**	**$ 11,519,484**	**$ 9,632,484**

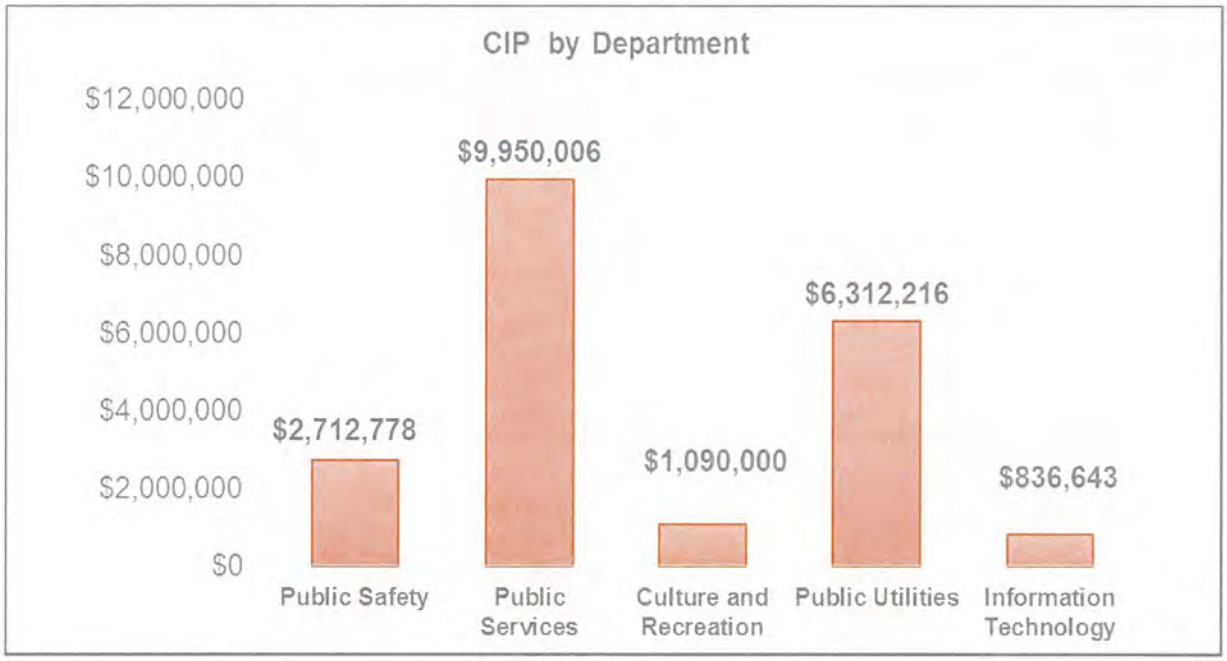
Proposed Capital Expenditure by Department

	Proposed Expenditures For Planning Years				
Departments	**FY2018**	**FY2019**	**FY2020**	**FY2021**	**FY2022**
Public Safety					
Courts	$ 68,000	$ -	$ -		$ 10,000
Fire	$ 2,031,470	$ 2,459,805	$ 156,305	$ 40,505	$ 40,505
Police	$ 613,308	$ 399,998	$ 280,033	$ 280,033	$ 280,033
Total Public Safety	**$ 2,712,778**	**$ 2,859,803**	**$ 436,338**	**$ 320,538**	**$ 330,538**
Public Service					
Customer Service	$ 46,000	$ 31,772	$ -	$ -	$ -
Public Works - Transportation	$ 3,984,006	$ 7,783,946	$ 7,783,946	$ 7,783,946	$ 7,783,946
Buildings & Grounds	$ 5,900,000	$ 4,300,000	$ 235,000	$ 185,000	$ 185,000
Fleet, Roads & Drainage	$ 20,000	$ 390,000	$ -	$ -	$ -
Warehouse	$ -	$ -	$ -	$ -	$ -
Total Proposed Public Service	**$ 9,950,006**	**$ 12,505,718**	**$ 8,018,946**	**$ 7,968,946**	**$ 7,968,946**
Culture & Recreation					
Parks & Recreation	$ 1,090,000	$ 1,745,000	$ 5,455,000	$ 250,000	$ -
Economic Development	$ -	$ -	$ -	$ -	$ -
Total Culture and Recreation	**$ 1,090,000**	**$ 1,745,000**	**$ 5,455,000**	**$ 250,000**	**$ -**
Public Utilities					
Water & Sewer - Water Line	$ 1,585,000	$ 1,100,000	$ 650,000	$ -	$ -
Water & Sewer - Sewer Line	$ 1,885,000	$ 2,480,000	$ 2,100,000	$ 1,250,000	$ -
Storm Water	$ 557,500	$ 1,260,000	$ 550,000	$ 550,000	$ 600,000
Electric	$ 2,110,866	$ 3,090,866	$ 1,635,000	$ 1,155,000	$ 430,000
Solid Waste	$ 173,850	$ 888,000	$ 531,000	$ 25,000	$ 303,000
Total Public Utilities	**$ 6,312,216**	**$ 8,818,866**	**$ 5,466,000**	**$ 2,980,000**	**$ 1,333,000**
Information Technology	**$ 836,643**	**$ 556,143**	**$ 176,143**	**$ -**	**$ -**
Total Proposed CIP Expenditures	**$ 20,901,643**	**$ 26,485,530**	**$ 19,552,427**	**$ 11,519,484**	**$ 9,632,484**

Department		Requested Item/Project	FY2017	FY2018
Court		Courtroom Upgrades	$ 80,000	$ 58,000
		E-Ticketing Software	$ 10,000	$ 10,000
		Court Total	**$ 90,000**	**$ 68,000**
Electric		Electric Dept. Truck Replacement	452,000	284,866
		Construction Service	$ 1,060,000	$ 500,000
		Substation Regulator	$ -	$ 100,000
		Transformer & Equipment	$ 172,000	$ 66,000
		Reconducting	$ 350,000	$ 285,000
		Poles / Pole Trailer	$ 65,000	$ 50,000
		Computer Software & AMI Upgrades	$ 1,543,442	$ 300,000
		Electric Station, Xmas Tree, Capsitors	$ -	$ 150,000
		Street Light & Cable Upgrades	$ 655,000	$ 375,000
		Electric Total	**$ 4,297,442**	**$2,110,866**
Fire		Fire Station Replacement	$ 1,651,979	$1,651,979
		Station Renovations & Improvement	$ 132,000	$ 118,030
		Mobile Radios, Breathing Apparatus & Lifepak	$ 62,500	$ 261,461
		Fire Total	**$ 1,846,479**	**$2,031,470**
IT		Software Upgrades	$ 788,643	$ 738,643
		Hardware Upgrades	$ 200,000	$ 62,000
		Network Upgrade	$ 195,647	$ -
		New Generator & Vehicle		$ 36,000
		Door Locking & Conduit Run	$ 20,000	$ -
		IT Total	**$ 1,204,290**	**$ 836,643**
Parks		Equipment Purchase	$ 51,500	$ -
		Vans (2)	$ 40,000	$ 90,000
		Jefferson Recreation Center	$ 25,000	$ 50,000
		John D Milner Sports Complex	$ 100,000	$ 50,000
		Proposal for New Rec Center		$ 150,000
		Upgrade of Parks	$ 460,000	$ 750,000

Department	Requested Item/Project	Planning Years FY2017	FY2018
Police	Vehicles (4)	$ 99,279	$ -
	Communications	$ 408,916	$ -
	Police Radios	$ 62,500	$ 303,175
	Video Cameras, Helmets & Body Armor		$ 310,133
	A/C Replacement & E911 Flooring	$ 118,409	$ -
	Police Total	**$ 689,104**	**$ 613,308**
Solid Waste	Truck Replacement	$ 474,500	$ 143,850
	Automated Garbage Containers & Dumpsters	$ 50,000	$ 5,000
	Solid Waste Building Improvement		$ -
	Auto Carts for Senior Citizens	$ -	$ 25,000
	Solid Waste Total	**$ 524,500**	**$ 173,850**
Storm Water	STORMWATER Infrastructure Projects	$ 225,000	$ 300,000
	Street Sweeper Truck	$ 120,000	$ 122,500
	Manhole Camera	$ -	$ 35,000
	Federal Mandate Projects	$ 100,000	$ 100,000
	Storm Water Total	**$ 445,000**	**$ 557,500**
Public Works	Public Works Heavy Duty Vehicles	$ 281,000	$ -
	Riding Lawn Mower/Manhole Camera	$ 58,000	$ -
	Pavement Management Program	$ 1,113,673	$ 3,984,006
	Building Improvements	$ 100,000	$ 150,000
	Customer Care	$ 71,000	$ -
	New City Hall Building	$ 6,000,000	$ 5,750,000
	Fleet Maintenance Systems	$ 208,000	$ -
Fleet	Fleet Shop Maintenance	$ 160,000	$ 20,000
Planning & Zoning	Plotter/Demolish 50 W Properties	$ 155,000	$ -
	Vehicles (Fleet, P&Z & C Care)	$ 68,160	$ 46,000
Warehouse	Warehouse Expenditures	$ 25,000	$ -
	Public Works Total	**$ 8,239,833**	**$ 9,950,006**
Water & Sewer	2 & 4 Inch Water Main Replace-Phase 3		$ 250,000
	Water Valve Location & Exercising	$ 150,000	$ 150,000
	Low Boy Truck	$ -	$ 150,000
	Water Lab	$ -	$ 85,000
	W&S Infrastructure Improvements	$ 532,500	$ 440,000
	AMI Meter Project	$ 1,761,633	$ 1,000,000
	Sewer Upgrades	$ 385,000	$ 715,000
	SCADA System	$ 185,000	$ 350,000
	Equipment Purchases	$ 438,880	$ 330,000
	Water & Sewer Total	**$ 3,453,013**	**$ 3,470,000**
	Total All Department	**$ 21,466,161**	**$ 20,901,643**

		FY2017	FY2018	Change
Citywide One-time Capital Funding Sources	General Fund	$ -	1,134,086	1,134,086
	MCT FUNDS	$ 6,746,206	3,226,335	(3,519,871)
	TSPLOST		3,729,006	3,729,006
	Grants	$ -	750,000	750,000
	Bonds/Debt Service	6,000,000	5,750,000	(250,000)
	Water & Sewer Fund	3,453,013	3,470,000	16,987
	Electric Fund	4,297,442	2,110,866	(2,186,576)
	Solid Waste Fund	524,500	173,850	(350,650)
	Storm Water Fund	445,000	557,500	112,500
	Total Required Funding	**21,466,161**	**20,901,643**	**(564,518)**



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

Under Article 9, section 5 paragraph 1 of the State of Georgia Constitution, the City's outstanding general obligation debt should not exceed 10% of the assessed value of the taxable property located within the city. The City does not have any general obligation debt, therefore is in compliance with State requirements on debt limits.

Revenue Bonds

2006 Building Authority Revenue Bonds

In June 2006, the City issued revenue bonds in the amount of $50,195,000 at interest rates ranging from 4% - 5%. Annual principal and interest installments are approximately $3,335,796. Bonds will mature in 2035.

The bond was issued for improvements to the City's water, sanitary sewer and storm water systems.

2006 Building Authority Revenue Bonds			
Year	**Principal**	**Interest**	**Total**
2017-2021	7,460,000	9,219,625	16,679,625
2022-2026	9,390,000	7,293,450	16,683,450
2027-2031	11,930,000	4,756,688	16,686,688
2032-2035	11,875,000	1,472,650	13,347,650
Total	**$ 40,655,000**	**$ 22,742,413**	**$ 63,397,413**

2007 Building Authority Revenue Refunding Bond

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

2007 Building Authority Revenue Bonds			
Year	**Principal**	**Interest**	**Total**
2017	3,120,000	636,150	3,756,150
2018-2020	10,325,000	940,950	11,265,950
Total	**$ 13,445,000**	**$ 1,577,100**	**$ 15,022,100**

Business & Industrial Development Authority (BIDA)

In 2011, the City issued a revenue bond in the amount of $1,150,000 at an interest rate of 6.1%. Annual principal installments range from $61,675 to $94,117 with principal maturing in December 2025.

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

BIDA			
Year	**Principal**	**Interest**	**Total**
2017-2021	380,372	197,397	577,769
2022-2026	443,118	70,256	513,374
Total	**$ 823,489**	**$ 267,654**	**$ 1,091,143**

2015 Camp Creek Tad

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

2015 Camp Creek			
Year	Principal	Interest	Total
2017	1,115,000	491,125	1,606,125
2018	1,160,000	446,525	1,606,525
2019	1,205,000	400,125	1,605,125
2020	1,265,000	339,875	1,604,875
2021	1,330,000	276,625	1,606,625
2022	1,400,000	210,125	1,610,125
2023	1,440,000	168,125	1,608,125
2024	1,480,000	123,485	1,603,485
2025	1,530,000	76,125	1,606,125
2026	800,000	13,200	813,200
Total	$ 12,725,000	$ 2,545,335	$ 15,270,335

The City has the following lease amounts outstanding as of the start of fiscal 2018.

General Fund	Starting Date	Lease Amount	Payment
Fire Pumper Apparatus	Mar-14	$ 816,600	$ 158,077
Five (5) 2016 Ford F-150	Sep-16	$ 129,164	$ 32,291
Total General Fund		**$ 945,764**	**$ 190,368**
Enterprise Fund			
Sanitation Garbage Trucks (5)	Mar-18	$ 1,080,500	$ 287,701
Sanitation Side Loader	Jul-16	$ 226,685	$ 54,218
Sanitation Rear Loader	Jul-16	$ 139,920	$ 32,748
Electric Bucket Trucks (8)	Jun-16	$ 1,544,041	$ 332,876
Leaf Collection Trucks (5)	Jul-16	$ 986,100	$ 235,854
Vacuum Truck	Jul-16	$ 319,215	$ 76,349
Total Enterprise Fund		**$ 4,296,461**	**$ 1,019,746**



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

Health Benefit

The City's goal is to develop a comprehensive approach to healthcare management. Healthcare cost has increased an average of 20 percent 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. In addition, the City for FY 2018 will continue to offer several wellness programs to include exercise, healthy cooking, etc.

Human Resources Highlights

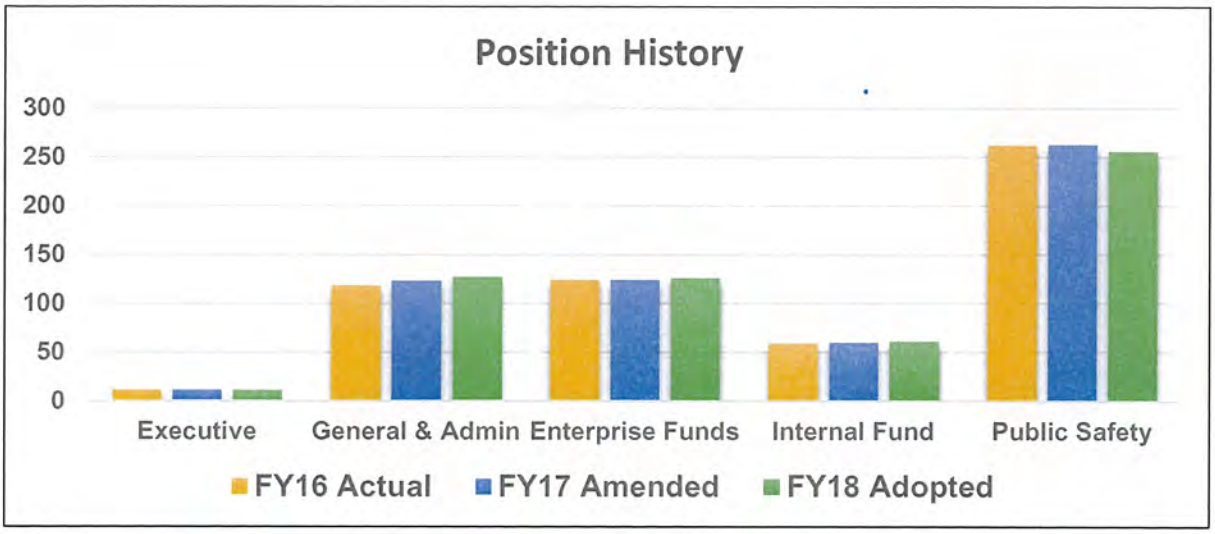
The following table highlights personnel changes for the last two fiscal periods and the current budget year.

City of East Point Two Year Position Comparison to Proposed FY 2018				
Department/Fund	**Totals**	**FY16 Actual**	**FY17 Amended**	**FY18 Adopted**
Building and Grounds	Full-time Positions Part-time Positions	13 4	13 4	17 3
City Attorney	Full-time Positions	4	4	4
City Clerk	Full-time Positions	4	4	4
City Manager	Full-time Positions	4	5	5
Communications	Full-time Positions	1	1	1
Customer Care	Full-time Positions	44	44	44
E-911	Full-time Positions	16	16	16
Economic Development	Full-time Positions	4	4	4
Electric	Full-time Positions	35	35	34
Finance	Full-time Positions	10	11	11
Fire	Full-time Positions	73	74	78
Fleet	Full-time Positions	9	10	10
Human Resources	Full-time Positions	5	7	6
Information Resources	Full-time Positions	6	6	7
Mayor & City Council	Full-time Positions Part-time Positions	9 2	9 2	9 2

Department/Fund	Totals	FY16 Actual	FY17 Amended	FY18 Adopted
Municipal Court	Full-time Positions	10	10	10
	Part-time Positions	3	3	3
Parks & Recreation	Full-time Positions	14	14	14
	Part-time Positions	6	7	7
Planning & Zoning	Full-time Positions	12	12	13
Police	Full-time Positions	156	156	144
	Part-time Positions	17	17	18
Public Works	Full-time Positions	15	15	15
	Part-time Positions	0	0	0
Purchasing	Full-time Positions	6	6	7
Solid Waste	Full-time Positions	28	28	28
Stormwater	Full-time Positions	4	4	6
	Part-time Positions	4	4	4
Tax	Full-time Positions	3	3	3
Water & Sewer	Full-time Positions	53	53	54
	Full-time Positions	**538**	**544**	**544**
	Part-time Positions	**36**	**37**	**37**
Total City of East Point		**574**	**581**	**581**

	FY16 Actual	FY17 Amended	FY18 Adopted
Executive	11	11	**11**
General & Admin	118	123	**127**
Enterprise Funds	124	124	**126**
Internal Fund	59	60	**61**
Public Safety	262	263	**256**
Total Positions	**574**	**581**	**581**

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



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.

FY 18 PROJECTED ISSUES

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

PERFORMANCE MEASURES

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

BUDGET SUMMARY				
Category Description	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Adopted
Expenditure Category				
Personal Services	$ 316,945	$ 352,079	$ 454,759	$ 435,770
Operating	$ 568,644	$ 679,566	$ 1,060,450	$ 1,022,050
TOTAL	$ 885,589	$ 1,031,645	$ 1,515,209	$ 1,457,820

DEPARTMENT OVERVIEW

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

MISSION & VISION

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

GOALS AND OBJECTIVES 2018

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

FY 18 CHALLENGES

The lack of storage space for our historical legislative records and other city records continues to be a significant issue facing the department. The warehouse facility lacks security, climate control, and is not fully protected from environmental hazards. It also lacks proper shelving and equipment. Due to the uncertainties of the warehouse, we are

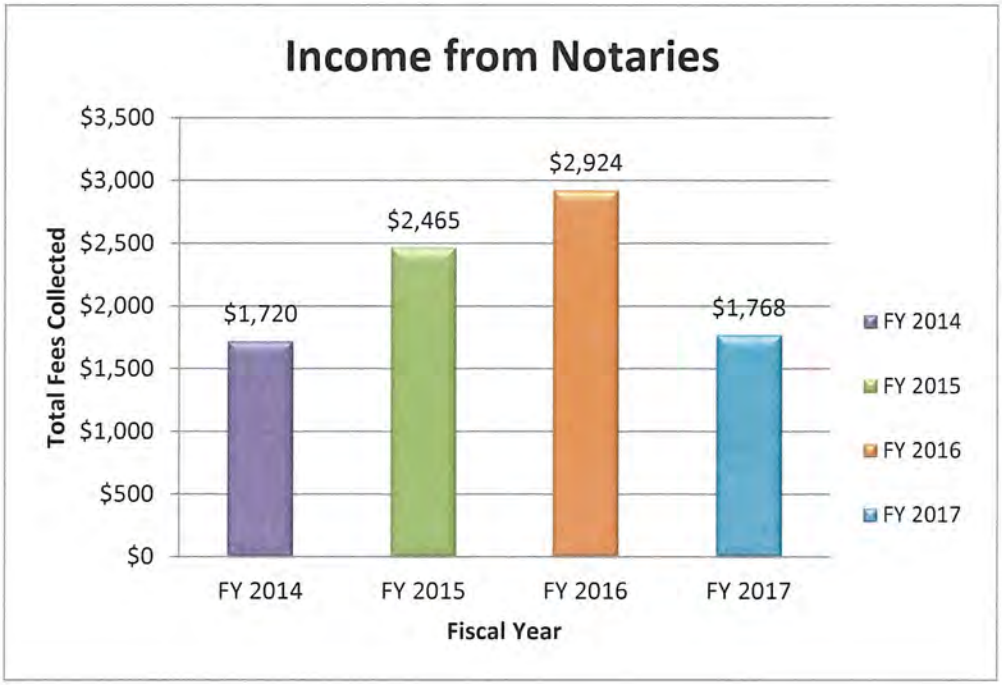
continuing to scan documents into the computer to safeguard against sudden information loss. This will significantly reduce the wear and tear of original documents.

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

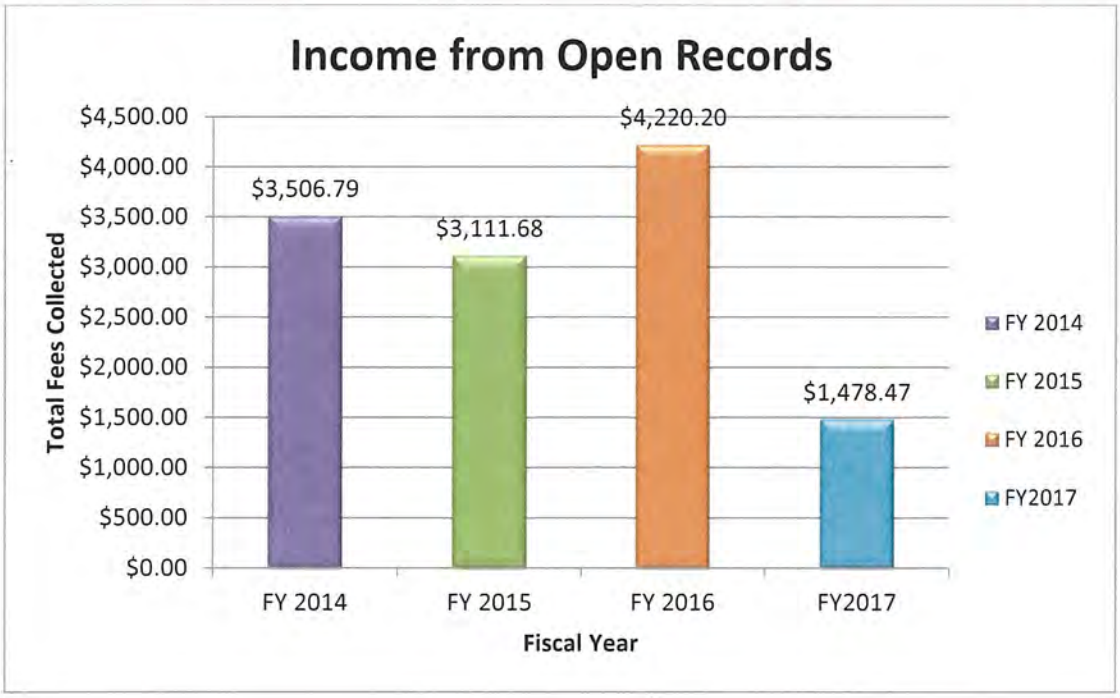
Over the past few years, our department has incorporated the availability of electronic agenda packets via the City's website for Council's and residents review. However, there are several members of Council who have a preference for hard copy agenda packets. Thus, it is critical for the City Clerk's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

Performance Measures				
Measurement Description	**FY15 Actual**	**FY16 Actual**	**FY17 Actual**	**FY18 Target**
Workload Measures				
Open Records	675	1000	930	650
Reports of Claims	83	75	47	65
Closed Claims	32	29	12	35
Notaries	493	603	442	350
Council Meetings	24	23	16	24
Work Sessions	11	11	7	12
Special Council Workshops	1	0	0	0
Special Called Work Session	1	0	0	0
Special Called Meetings	12	6	1	0
Ethics Board Meetings	0	0	0	4
Ethics Pre-Hearings / Hearings	1	0	0	0
Finance Meetings/Workshops	4	0	0	0
Budget Committee Meetings/Workshops	0	0	0	0
Finance/Budget Committee Meetings	2	3	0	12
Building Authority Meetings	0	0	4	4

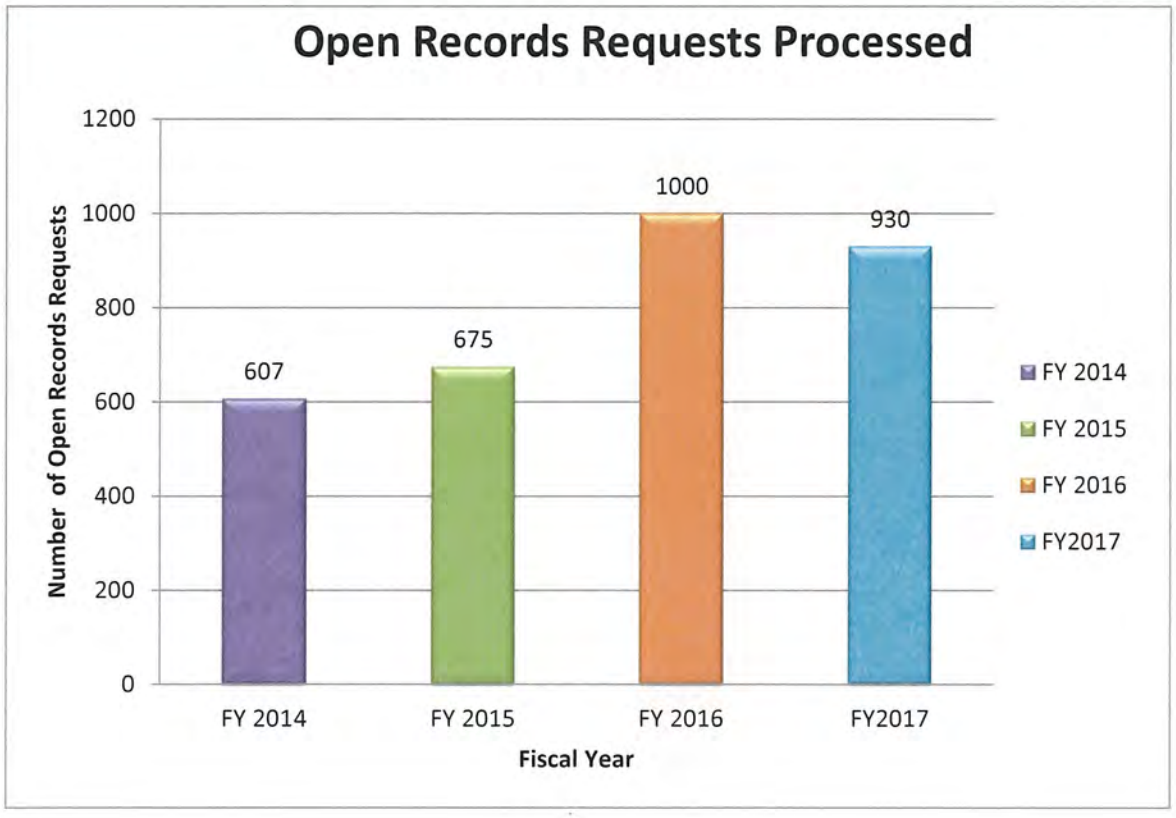
NOTE: FY17 Figures are for the period of July 2016– February 28, 2017

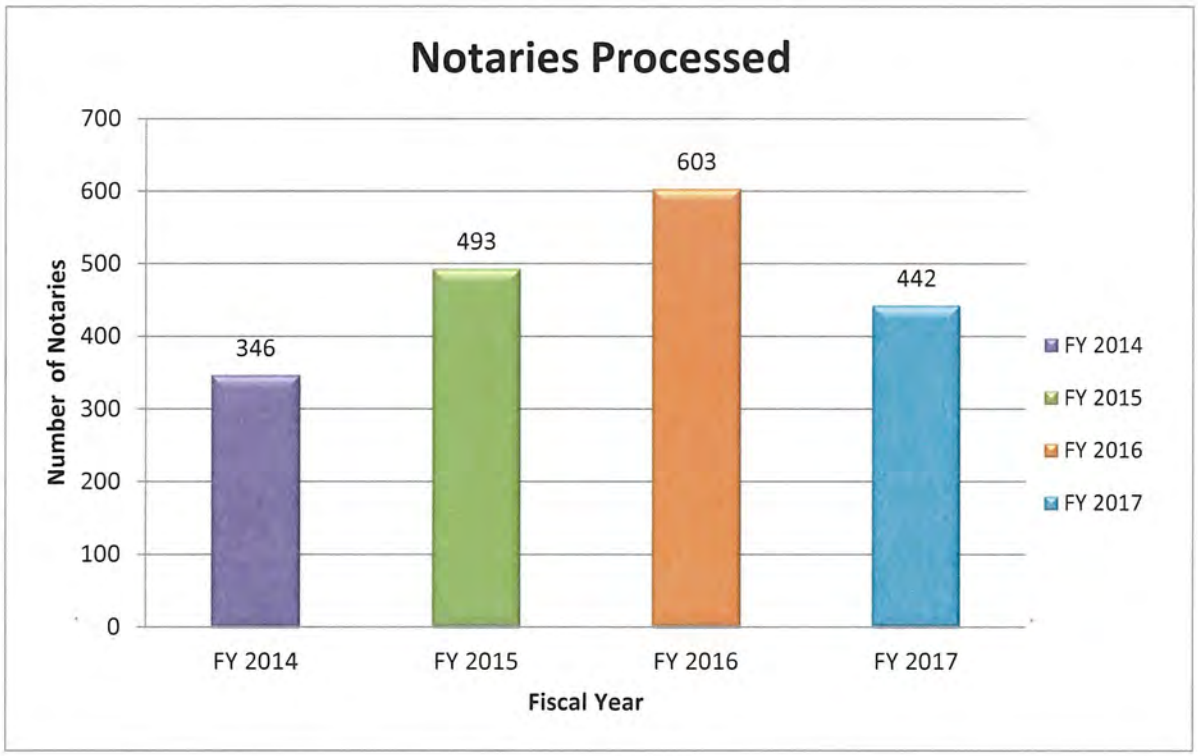


NOTE: FY17 figures are for the period of July 2016 – February 28, 2017



NOTE: FY17 figures are for the period of July 2016 – February 28, 2017


Open Records Requests Processed
Number of Open Records Requests
1200
1000
800
600
400
200
0
607
675
1000
930
FY 2014
FY 2015
FY 2016
FY2017
Fiscal Year
FY 2014
FY 2015
FY 2016
FY2017


Notaries Processed
Number of Notaries
700
600
500
400
300
200
100
0
346
493
603
442
FY 2014
FY 2015
FY 2016
FY 2017
Fiscal Year
FY 2014
FY 2015
FY 2016
FY 2017

BUDGET SUMMARY				
Category Description	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Adopted
Expenditure Category				
Personal Services	$ 216,624	$ 206,940	$ 272,643	$ 266,375
Operating	$ 56,522	$ 228,830	$ 85,505	$ 236,254
TOTAL	$ 273,146	$ 435,770	$ 358,148	$ 502,629



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; and
    - Maintaining the highest standards of fiscal accountability of public funds

OBJECTIVES

1. Host annual planning and strategic sessions with the Mayor and City Council to set the vision and path to the redevelopment, revitalization and enhancement of the City's resources to improve the quality of living for its residents;
2. Assess the operation and management systems' effectiveness and efficiency in service delivery to citizens;
3. Establish a neighborhood planning system to address revitalization of areas of concern;
4. Manage cost through improved controls to improve the City's fund balance

5. Implement Process Improvement throughout the organization which will provide optimal service delivery for all stakeholders;
6. Implement performance metrics with the use of technology;
7. Start full deployment (Phase II) of the AMI Project and complete full deployment; and
8. Start the construction phase of City Hall Project

FY 18 ISSUES

- Implementation of a new ERP system to integrate the City's management
- Implementation of a blight housing plan – demolition of substandard structures
- Completing the AMI implementation
- Evaluation of Utility Rate Structure

Measurement Description	FY 15	FY16	FY17	FY18
	Actual	Actual	Target	Target
Workload Measures				
Vacant Property & Blight Housing Reductions	0	1	25	25
Completion of Capital Projects	5%	25%	75%	90%
Completion of Neighborhood Plans	0	0	0	4
Progress of New City Hall Project	0%	2%	20%	80%

BUDGET SUMMARY				
Category Description	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Proposed
Expenditure Category				
Personal Services	$ 188,874	$ 433,662	$ 582,181	$ 623,608
Operating	$ 20,278	$ 72,868	$ 169,983	$ 219,193
Capital	$ 891	$ -	$ -	$ -
TOTAL	$ 210,043	$ 506,530	$ 752,164	$ 842,801



MISSION & GOALS

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

OBJECTIVES

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

FY 18 GOALS

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

Performance Measures				
Measurement Description	**FY 15 Actual**	**FY 16 Actual**	**FY17 Projected**	**FY18 Target**
Demand Measures				
Decrease number of formal protest	0	0	0	0
Increase the number of annual blanket contracts	50	89	50	50
Contracts & Procurement – Total Number of Purchase Orders Processed Per Month	250	436	400	400
Contracts & Procurement – Total Number of Field Purchase Orders Issued Per Month	125	125	40	40
Contracts & Procurement – Total Number of Solicitations Prepared But Not Awarded or Cancelled Prior to Award	*10 out of 31 bids total	5	5	5
Contracts & Procurement – Total Number of RFP's, RFQ's, ITB's Completed Per Month	*3.0 bids on average	*3.0 bids on average	Between 5 and 6 bids on average	Between 5 and 6 bids on average

BUDGET SUMMARY				
Category Description	**FY15 Actual**	**FY16 Actual**	**FY17 Adopted**	**FY18 Adopted**
Expenditure Category				
Personal Services	**$ 315,506**	**$ 382,099**	**$ 462,588**	**$ 516,233**
Operating	**$ 23,333**	**$ 21,056**	**$ 40,780**	**$ 29,870**
TOTAL	**$ 338,839**	**$ 403,155**	**$ 503,368**	**$ 546,103**

MISSION

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

DEPARTMENT GOALS

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

OBJECTIVES

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

FY 18 ISSUES

- Overtime and Compensatory Time:

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

- Drive Thru Payment Units Outside and Inside:

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

- Security:

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

Performance Measures	FY16	FY17	FY18
Measurement Descriptions	**Actual**	**Budget**	**Target**
Meter Maintenance	3063	3063	4,000
Read all meters every billing cycle	90%	100%	100%
Reduce # of Meter- Rereads	948	948	900
Restore Cut Off Service within 24 hours of payment	92%	100$	100%
Reduce # of Zero Consumption E822	636	636	500

BUDGET SUMMARY				
Category Description	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Adopted
Expenditure Category				
Personal Services	$ 2,215,614	$ 2,034,362	$ 2,425,525	$ 2,599,815
Operating	$ (2,527,224)	$ (2,090,887)	$ (2,670,752)	$ (2,717,768)
Depreciation	$ -	$ 28,842	$ -	$ -
Capital	$ 25,996	$ 2,481	$ 125,000	$ -
Debt Service	$ -	$ -	$ 120,227	$ 117,953
TOTAL	$ (285,614)	$ (25,202)	$ -	$ -

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

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

FY 18 OBJECTIVES

1. Roll-out and aggressively market East Point Small Business Incentive Program
2. Target 15-20 small business industries that are "growth" ready, for locating downtown;
3. Develop new branding and marketing materials that incorporates new logo;
4. Continue to recruit new and retain existing businesses;
5. Build and cultivate relationships between economic and community art partners;
6. Build, strengthen and expand relationships with existing Eco. Dev. partners;
7. Enhance customer/service delivery to all Eco. Dev. customers;
8. Continue to aggressively market East Point TAD's, Opportunity Zones and Enterprise Zones, TOD and LCI for new investment;
9. Create and develop programs, policies and events that will activate the downtown main street initiative;
10. Close on the existing two bond projects and recruit 2-3 new BIDA bond projects

Performance Measures				
Measurement Description	**FY15**	**FY16**	**FY17**	**FY18**
	Actual	Actual	Actual	Target
Workload Measures				
Businesses/individuals assisted	300	425	500	525
Events/projects initiated	25	38	40	50
Leads developed/worked on	31	56	70	80
Business/ community meetings held	15	35	40	50
Newsletters/materials/marketing materials created	22	32	35	45
Business/community surveys administered	500	80	80	30
Business site visits/interviews	90	120	130	140
Efficiency Measures				
Business visit per employee	N/A	60	75	60
Effectiveness Measures				
Number of new businesses	1600	N/A	20	50
Number of new jobs	N/A	N/A	210	300

BUDGET SUMMARY				
Category Description	**FY15 Actual**	**FY16 Actual**	**FY17 Adopted**	**FY18 Adopted**
Expenditure Category				
Personal Services	$ 288,688	$ 366,662	$ 368,418	$ 398,055
Operating	$ 63,465	$ 84,441	$ 218,270	$ 159,500
Capital	$ -	$ 5,845	$ -	$ -
TOTAL	$ 352,153	$ 456,948	$ 586,688	$ 557,555

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 the Citizens of the City of East Point in a professional, efficient, and cost-effective manner.

DESCRIPTION

The Finance Department is headed by a Finance Director who serves at the pleasure of the City Manager. The department's key operational areas are General Ledger Accounting; Payroll; Accounts Payables; Accounts Receivables; Asset Management; Budgeting; Grant 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 Council and Division Directors on a timely basis.

FY 18 GOALS & OBJECTIVES

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

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

3. To receive the Certificate of Achievement for Excellence in Financial Reporting and meet all financial and budgetary deadlines, which will be accomplished by working with external auditors to submit the Comprehensive Annual Financial Report within four months of the end of the fiscal year to GFOA, the State Department of Audits, and any granting agencies; submitting the Single Audit to necessary granting agencies as required by the Single Audit Act of 1984, P.L. 98-502; to complete the SF-SAC Data Collection Form for Reporting on Audits of States and Local Governments; submitting the Annual Report of 911 Collections and Expenditures Form as required in compliance with the expenditure requirements of the Official Code of Georgia Annotated, Section 46-5-134; and submit the Budget Book within ninety days of budget adoption to GFOA.

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

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

EFFECTIVENESS MEASUREMENT				
Description	**FY 2015 Actual**	**FY 2016 Actual**	**FY2017 Targeted**	**FY2018 Targeted**
Pooled Cash Bank Reconciliation – Months Reconciled within 20 Days after End of Period (Month)	0	5	12	12
Perform monthly general ledger closing by the 20th of each month	0	10	12	12
Produce monthly financial reports to council and Division Directors by the third Thursday of each month.	0	9	12	12
Capital Lease Reconciliation – Months Reconciled within 12 Days after End of Period (Month)	14	6	12	12
Grants Reconciliation – Months Reconciled within 12 Days after End of Period (Month)	0	9	12	12
Payroll Processing – Average Number of Payroll Errors Every Pay Period	5	1	4	4
Accounts Payable Transactions – Average Number of Accounts Payable Errors per Month	8	5	4	4

BUDGET SUMMARY				
Category Description	**FY15 Actual**	**FY16 Actual**	**FY17 Adopted**	**FY18 Adopted**
Expenditure Category				
Personal Services	**$ 850,102**	**$ 946,941**	**$ 1,036,584**	**$ 1,115,979**
Operating	**$ 80,487**	**$ 66,502**	**$ 110,768**	**$ 89,925**
TOTAL	**$ 930,589**	**$ 1,013,443**	**$ 1,147,352**	**$ 1,205,904**

INTRODUCTION

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

Vision

Professionalism

Providing service with a high standard of ethics, behavior and competence.

Integrity

Providing service with consistency of actions, values, principles and a sense of honesty and truthfulness.

Compassion

Providing service with empathy and sympathy for the suffering of others.

Service

Providing rapid, highly skilled response that meets the immediate needs of the customers while striving for continuous improvement within a safe work environment.

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

Mission

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

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

Administration Division

Fire Administration is responsible for budget development, payroll, accounts payable, purchasing and procurement, recruitment, developing and implementing policies and procedures, research and development, grant writing, interdepartmental relations, statistical analysis, developing job criteria and performance evaluations, public education and prevention programs. Establishes the departments' strategic plan, goals and

objectives, creates, directs, and implements programs to meet those goals. Develops policies and procedures, research and develop grants, oversee interdepartmental relations, provide statistical analysis, budget development, develop job criteria and performance measurements and filters information to the media.

Operations Division

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

Emergency Medical Services Section

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

Training Section

The Training Section is responsible for Emergency Medical Services (EMS) and Fire Rescue Training. One of the core responsibilities of this section is to provide a level of training equaling or exceeding the industry standard which will ensure that all citizens of East Point receive the highest level of car. This section is also responsible for teaching safety to all firefighters performing job duties in emergency situation. The training Section coordinates and networks with other agencies to get the latest and most experienced instructors to assist in education department personnel; thus further ensuring that firefighters comply with all state and national standards.

Fire Prevention/Code Enforcement Division

This Section oversees the Fire Prevention and Fire Investigation programs. Fire Prevention is responsible for annual business inspections, determining the cause and circumstances of fires and explosions, reviewing building, sites, detection, and suppression plans to ensure code compliance, reviewing fire lanes plans, and issuing certificates of occupancy to new businesses. Additionally, this Division also enforces the

2016 Georgia Fire, Building, Electrical, Mechanical, Plumbing and Residential Codes, as amended by the City of East Point Municipal Code, in addition to National Fire Protection Association standards.

Internal Affairs Section

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

The Internal Affairs Division has reviewed over 379 applications for employment consisting of processing all Applicants through background checks and interviews. In 2015, 280 background checks were conducted, 20 applicants interviewed for possible employment, and 9 applicants were hired. The Internal Affairs Section also assisted the Fire Chief and Deputy Chief with reviewing and writing 105 Standard Operating Procedures and Guidelines.

Goals

- Conduct Annual Inspections and Pre Plans of all Businesses and Industries in the City of East Point.
- Enhance Public Education, Life Safety and Risk Reduction through Community Programs.
- Provide dynamic Leadership, Fire, and EMS training to staff in addition to state mandated requirements.
- 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 employees are registered in the Code RED Emergency Communication Network.
- Reduce number of accidental fires annually
- Respond to all citizen requests promptly.
- Maintain emergency response times for Fire/EMS calls.

Performance Measures				
Measurement Description	**FY 15**	**FY16**	**FY17**	**FY18**
	Actual	Actual	Actual	Projected
Demand Measures				
Perform Inspections and Pre-Fire Plans annually on a minimum of 90% of required buildings	100%	99%	91%	100%
Educate a minimum of 10,000 East Point residents through our 15 Community Service Programs	12000	12500	13000	13,500
Workload Measures				
Exceed the state minimum of 240 Total Training hours for all personnel	240	240	240	260
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.				60%
Efficiency Measures				
Respond to all emergency incidents within 6 minutes 90% of the time	87%	87%	89%	91%
Ensure all City employees are registered in the Code RED Emergency Communication Network.				80%
Effectiveness Measures				
Reduce the number of Structure Fires by a minimum of 15% annually through Fire Safety / Education programs	35	30 **14% decrease**	25 **16% decrease**	21 **16% decrease**
Respond to all community/customer service requests within 24 hours	100%	100%	100%	100%
Provide free home inspections, smoke and carbon monoxide	100%	100%	100%	100%

detectors, car seats, within 3 days of request 100% of the time				
Solicit citizen feedback via Customer Service Surveys at all events, Neighborhood meetings fires, installations etc. 100% of the time.				100%
Obtain a minimum 90% positive rating for customer service delivery				95%

BUDGET SUMMARY				
Category Description	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Adopted
Expenditure Category				
Personal Services	$ 5,153,595	$ 5,254,309	$ 6,062,423	$ 6,792,365
Operating	$ 615,951	$ 501,705	$ 564,983	$ 425,028
Capital		$ -	$ 8,000	$ -
Debt Service	$ 304,212	$ 297,253	$ 158,081	$ 158,083
TOTAL	$ 6,073,758	$ 6,053,267	$ 6,793,487	$ 7,375,476



MISSION & GOALS

The mission of the Human Resources Department is to support the City by developing and implementing high quality, state-of-the-art personnel programs, thereby allowing employees to focus their efforts on providing East Point citizens with services that enhance their quality of life.

GOAL

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

OBJECTIVES

Recruitment, Selection and Retention

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

Compensation and Classification Administration

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

Training and Career Development

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

Benefits Development and Administration

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

Risk Management

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

FY 18 ISSUES

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

Performance Measures				
Measurement Description	FY15 Actual	FY 16 Actual	FY17 Actual	FY18 Target
Demand Measures				
Time to Hire	N/A	N/A	90	90
IOJ Return to Work	N/A	15%	10%	10%

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

BUDGET SUMMARY				
Category Description	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Adopted
Expenditure Category				
Personal Services	$ 235,140	$ 276,934	$ 520,476	$ 475,112
Operating	$ 15,538	$ 8,588	$ 35,670	$ 145,485
Capital	$ -	$ -	$ 1,700	$ -
TOTAL	$ 250,678	$ 285,522	$ 557,846	$ 620,597

MISSION

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

GOAL

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

OBJECTIVES

1. Deploy an Accela Land Management System – implementation of online Planning, Permitting, inspections, & Code Enforcement modules.
2. Deploy a new Enterprise Resource Planning (ERP) system to replace current Sungard H.T.E. system.
3. Implement a cloud based disaster recovery (DR) system for City's key IT services.
4. Build a Datacenter at newly constructed City Hall and run wiring for LAN connection for each offices.
5. Reconfigure City's Network design to enable seamless migration of primary data center from JFS to the new city hall.
6. Conduct propagation study for deploying WIFI in select locations within the city limit.
7. Continue to upgrade City's new website and add new features for transparency and citizen's engagement.

FY 18 ISSUES

- Enable such departments as Community Development, Economic Development and Code Enforcement to perform their core functions more efficiently with the implementation of the Accela Land Management System.
- Upgrade ERP system to automate procurement process & work order, enhance transparency, enable better record keeping & auditing, and provide flexible user-friendly report generation tool set.
- Maintaining a fully staffed department to achieve the goal of being recognized as a high performance team that transform key government processes;
- Plan and reconfigure network setup for seamless migration to new city hall.

Measurement Description	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Target
Demand Measures				
Users supported	592	600	615	625
PCs/Laptops Servers (Hardware & Virtual) supported	514 57	550 63	575 67	580 70
Copiers, Printers supported	65	65	68	72
Workload Measures				
Helpdesk Requests Opened	4,550	5,235	6,020	8,250
Efficiency Measures				
Percentage of Requests Closed	96%	97%	98%	98%
Effectiveness Measures				
Requests resolved within 1 business day	3,868	4,712	5,538	7,590

BUDGET SUMMARY				
Category Description	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Adopted
Expenditure Category				
Personal Services	$ 241,626	$ 409,580	$ 584,585	$ 705,451
Operating	$ (191,226)	$ (517,725)	$ (730,885)	$ (923,391)
Capital	$ 235,493	$ 96,356	$ 146,300	$ 217,940
TOTAL	$ 285,893	$ (11,789)	$ -	$ -

MISSION & GOALS

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

GOALS

1. Continue to educate the public about the rules and procedures of Municipal court.
2. Disseminate information pertaining to rehabilitative programs to at risk persons for recidivism.
3. Encouraging of professional educational training for staff to ensure the highest level of customer service to the public

OBJECTIVES

1. Continued advancement of staff through training
2. Enhancement of web access to court proceedings
3. Continued progress to paperless court procedures
4. Evaluate grant opportunities for the reduction of recidivism and aiding the mentally infirm.

FY 18 ISSUES

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

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

Performance Measures				
Measurement Description	**FY15**	**FY16**	**FY17**	**FY18**
	Actual	Actual	Actual	Target
Workload Measures				
# of jail citations cases	2451	2854	1494	2266
# of traffic cases	7633	8195	4056	6628
# of local ordinance cases	2065	1925	873	1621
# of drug cases	103	124	94	107
# of DUI cases	61	176	56	98
# of Probated Cases	1965	2108	1152	1742
# of Court Appointed Council Cases	790	886	1180	952

BUDGET SUMMARY				
Category Description	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Adopted
Expenditure Category				
Personal Services	$ 511,740	$ 650,524	$ 656,132	$ 686,580
Operating	$ 65,344	$ 88,133	$ 118,490	$ 116,390
Capital	$ 8,710	$ 1,337	$ -	$ -
TOTAL	$ 585,794	$ 739,994	$ 774,622	$ 802,970



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 and cultural enrichment activities offered at various well-maintained public facilities. The department will accomplish this by completing capital improvements at John D. Milner Sports Complex, South Commerce Park, Sumner Park, Colonial Hills Unity Park and at Jefferson Park Recreation Center. The goal of promoting a healthy community will also be accomplished by formulating an execution committee and "Friends Of" group for the East Point PATH, completing the "Model Mile" of the East Point PATH, update Parks Master Plan, increasing overall program participation by 10%, improving safety and surveillance within the parks and facilities and improving marketing and visibility.

OBJECTIVES

1. Initiate East Point PATH Master Plan:
    a. Formulate Execution Committee
    b. Formulate "Friends Of" Group
    c. Complete "Model Mile"
2. Capital Improvements at South Commerce Park:
    a. Initiate the second phase of the park construction
3. Capital Improvements at Sumner Park:
    a. Removal of invasive species; and
    b. Address parking lot issues
4. Capital Improvements at Jefferson Park Recreation Center:
    a. Renovations to Courtyard
    b. Renovations to Offices
5. Capital Improvements at John D. Milner Sports Complex:
    a. Repair walking lights
    b. Install new multipurpose field
6. Increase overall program participation by 10%:
    a. Add banners throughout the City;
    b. Continue to improve the quality of volunteer coaches;
    c. Continue to partner with local organizations;
    d. Continue to host camps and events specific to the program; and
    e. Improve social media presence
7. Improve safety and surveillance within parks and facilities:
    a. Update surveillance systems
    b. Remove trees and invasive species at Parks
8. Update 10 Year Parks Master Plan

Performance Measures				
Measurement Description				
	FY 2018			
	Target			
Complete a program survey for all programs offered	100%			
Increase overall youth program participation by 10%	1,750 registrants			
Increase external paid facility rentals by 10%	100 rentals			

BUDGET SUMMARY				
Category Description	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Adopted
Expenditure Category				
Personal Services	$ 641,356	$ 843,064	$ 901,075	$ 1,027,161
Operating	$ 245,646	$ 250,650	$ 345,750	$ 347,550
Capital	$ 4,375	$ -	$ -	$ -
TOTAL	$ 891,377	$ 1,093,714	$ 1,246,825	$ 1,374,711



MISSION

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

Planning Division

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

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

Permits Division

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

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

Inspections Division

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

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

Business License Division

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

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

GOALS

1. Continue commitment to efficient customer service;
2. Continue to inform the community (at large) of planning tools, techniques and processes;
3. Maintain the website as a user-friendly and efficient information tool;
4. Continue cross training of personnel;
5. Enhance the Department's library to remain abreast of current topics;
6. Support continuing education and training for staff;
7. Support continuing education and training for Planning & Zoning Commissioners.

OBJECTIVES

1. Provide correct requested information to customers in a timely manner
2. Continuously update website, forms and applications available in office
3. Operations continue in the absence of personnel
4. Present new and innovative tools that can be implemented in East Point
5. Conduct two (2) *Planning 101* informational meetings for the public

FY 18 ISSUES

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

BUDGET SUMMARY				
Category Description	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Adopted
Expenditure Category				
Personal Services	$ 808,547	$ 938,431	$ 917,021	$ 1,056,463
Operating	$ 56,974	$ 67,519	$ 244,250	$ 197,791
Capital	$ 4,299	$ 35,297	$ -	$ -
TOTAL	$ 869,820	$ 1,041,247	$ 1,161,271	$ 1,254,254

MISSION

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

GOAL

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

OBJECTIVES

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

FY 18 Highlights

The City of East Point experience a drop in crime by nearly 6%

Homicides decrease by 50% when compared to same period in 2016.

Measurement Description	FY16	FY17	FY18
	Actual	Projected	Projected
Demand Measures			
Calls for Service	42,933	45,516	48,245
Officer Initiated Calls	25,720	23,604	24,662
Workload Measures			
Arrests	3,551	3,860	4,196
Murders Investigated	9	5	0
Robberies Investigated	207	226	246
Burglaries Investigated	663	612	603
Auto Thefts Investigated	607	580	554

BUDGET SUMMARY				
Category Description	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Adopted
Expenditure Category				
Personal Services	$ 9,801,406	$ 10,914,452	$ 10,526,590	$ 10,837,297
Operating	$ 1,010,731	$ 828,758	$ 542,847	$ 545,445
Capital	$ 35,217	$ 228,226	$ -	$ -
TOTAL	$ 10,847,354	$ 11,971,436	$ 11,069,437	$ 11,382,742

MISSION

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

GOAL

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

OBJECTIVES

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

FY 18 ISSUES

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

Measurement Description	FY16	FY17	FY18
	Actual	Projected	Target
Workload Measures			
Inspections Conducted	11,232	10,317	11,200
Inspections Resolved	4,333	1,440	3,705

BUDGET SUMMARY				
Category Description	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Adopted
Expenditure Category				
Personal Services	$ 218,026	$ 306,966	$ 335,322	$ 418,090
Operating	$ 2,426	$ 4,651	$ 6,000	$ 6,000
TOTAL	$ 220,452	$ 311,617	$ 341,322	$ 424,090

MISSION

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

GOAL

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

OBJECTIVES

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

FY 18 ISSUES

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

Measurement Description	FY16 Actual	FY17 Projected	FY18 Target
Workload Measures			
Inmates Booked	6,373	6,720	7,089
Inmate Meals Served	22,929	47,367	94,000
Inmate Sick Call	163	54	108
Inmate Court Arraignment	2,242	2,382	2,530

BUDGET SUMMARY				
Category Description	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Adopted
Expenditure Category				
Personal Services	$ 880,647	$ 1,011,183	$ 1,065,121	$ 1,123,520
Operating	$ 663,363	$ 135,816	$ 206,850	$ 240,850
TOTAL	$ 1,544,010	$ 1,146,999	$ 1,271,971	$ 1,364,370

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.

OBJECTIVES

1. To increase the previous years' collection percentage;
2. Improve taxpayer perception of customer service in the Tax Division;
3. To prep and post delinquent properties for tax sales;
4. Conduct informative meetings with taxpayers, HOA's and businesses

FY18 ISSUES

- 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

Performance Measures				
Measurement Description	**FY 14**	**FY15**	**FY16**	**FY17**
	Actual	Actual	Target	Proposed
Efficiency Measures				
Billed	$10,942,504	$11,854,645	$11,496,433	$11,496,433
Collected	%95.34	%90.46	%96.00	%98.00

BUDGET SUMMARY				
Category Description	**FY15 Actual**	**FY16 Actual**	**FY17 Adopted**	**FY18 Adopted**
Expenditure Category				
Personal Services	**$ 154,754**	**$ 92,655**	**$ 203,610**	**$ 200,389**
Operating	**$ 49,953**	**$ 10,641**	**$ 20,050**	**$ 32,969**
TOTAL	**$ 204,707**	**$ 103,296**	**$ 223,660**	**$ 233,358**

MISSION

The Mission of the Public Works Department is to provide quality essential services to the citizens of East Point in a prompt, courteous, safe, efficient and cost-effective manner with the goal of providing a quality of life in our neighborhoods and the City. Public Works, through its dedicated employees, strives to plan, design, build, maintain and operate public infrastructure in a manner that respects the environment and the ability of government to adequately preserve these assets for succeeding generations.

Buildings and Grounds

The Mission of the Buildings and Grounds Department is to provide quality essential services to the citizens of East Point in a prompt, courteous, safe, efficient and cost-effective manner with the goal of providing a quality of life in our neighborhoods and the City. Employees of building maintenance, strives to provide quality building maintenance services to the City building, staff and to the community. Our aim is to meet those needs by maintaining buildings, systems, and clean facilities in a manner that provides a safe and comfortable environment which is conducive to a positive work experience. Our methods of assessment include regular on-site inspections of our facilities, maintaining regular dialog with relevant staff groups and vender to ensure standards are being met and/or improvements are communicated to guarantee efficient correction.

OBJECTIVES

1. Program Objective(s) to perform preventive maintenance procedures on building mechanical equipment on a scheduled basis.
    A. inspects belts;
    B. checks fluid levels;
    C. replaces filters;
    D. greases bearings, seals, etcetera;
    E. repairs or replaces broken parts.

2. Performance indicator(s): Implement a new policy/statutory responsibilities associated with workplace health, safety and environmental impact of all buildings with the following:
    1. Daily work logs;
    2. Equipment History tracking forms;
    3. Record keeping of onsite supplies and inventory;
    4. Operate in accordance with City guidelines and safety procedures.

FY18 Public Works / Building & Grounds Division Maintenance

Measurement Description	FY 16 Actual	FY17 Projected	FY18 Target
Demand Measures			
Performing service and production schedule.(60 work order response to building repairs: HVAC, Painting and Lighting)	47	48	57
Efficiency Measures	78%	80%	95%
Ensure city buildings are maintained and cleaned regularly. (12 City Buildings, 260 routine cleaning)	221	234	247
Efficiency Measures	85%	90%	95%
Improving turn around on work order requests.	75%	90%	95%

Performance measures are based on the actual work orders completed.

BUDGET SUMMARY				
Category Description	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Adopted
Expenditure Category				
Personal Services	$ 618,189	$ 657,201	$ 688,252	$ 821,086
Operating	$ 219,869	$ 261,392	$ 494,141	$ 481,880
TOTAL	$ 838,058	$ 918,593	$ 1,182,393	$ 1,302,966



Fleet Division

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

OBJECTIVES

The Fleet Division's program objective is to complete ninety-five percent (95%) or better of the work generated within the FY18 budget year:

a. Continue to create a new culture within the fleet division of providing excellence first to our customers; and
b. Create cost cutting methods for each vehicle and maintain a preventative maintenance schedule for optimal repair to prevent downtime;
c. Optimizing the use of the newly installed Fuel Management System
d. Minimize outsourcing of repairs to save the City money;
e. Effective scheduling to prevent minor breakdowns.

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

a. Document inspection and maintenance procedures;
b. Update inventory and inspection reports;
c. Improve working order tracking;
d. Update productivity and performance reporting; and
e. Implementation of in-house work order backlog reduction and preventive maintenance strategies.
f. Improve technicians knowledge of all current technology to be an effective employee

FY17 Department Performance Measures
Fleet Maintenance Division

Measurement Description	FY 16	FY17	FY18
	Actual	Projected	Target
Routine Maintenance			
PM Maintenance / General Repairs	1344	1640	1476
Workload Measures			
Vehicle in City Fleet	82%	100%	100%
Efficiency Measures			
# Repairs outsourced	50%	37%	25%
Effectiveness Measures			
% Completed Vehicle Repairs	70%	100%	95%

BUDGET SUMMARY				
Category Description	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Adopted
Expenditure Category				
Personal Services	$ 476,770	$ 438,249	$ 537,781	$ 593,695
Operating	$ (786,448)	$ (469,946)	$ (537,781)	$ (1,287,995)
Capital	$ -	$ 99,089	$ -	$ 694,300
Depreciation	$ 23,739	$ 23,797		
TOTAL	$ (285,939)	$ 91,189	$ -	$ -

Roads & Drainage Division

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

OBJECTIVES

1. Roads and Drainage's program objective is to complete ninety percent (90%) or better of the work orders generated within the FY18 budget year. The maintenance and repairs will be within the City's right of ways and roadways to meet the highest level of service:

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

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

    a. Document inspection and maintenance procedures;
    b. Update inventory and inspection reports;
    c. Improve working order tracking;
    d. Utilization of the GUI work order system to track labor, material, equipment and daily work order backlogs

    e. Implementation of in-house work order backlog reduction and preventive maintenance strategies.
    f. Increase GIS training, accessibility and utilization within each of the operation centers.
    g. Perform needs assessments to better define and prioritize funding needs and requirements

3. Completing performance goals by utilizing the following:
    a. Service distribution and production schedule;
    b. Maintenance priority scheduling;
    c. Material and equipment inventory tracking; and
    d. Routine safety and equipment operation training.

FY18 Department Performance Measures

Measurement Description Work Order / Demand Measure	FY 16 Actual	FY17 Projected	FY18 Target
Demand Measures			
Scheduled 60.7 miles 6month ROW Mowing (measured in miles)	254	309	328
Efficiency Measures	70%	85%	90%
Scheduled Drainage Ditch Maintenance (measured in miles, MS4 required 20% annually)	25	30	45
Efficiency Measures	20%	25%	45%
Workload Measures			
Work Order Service Request (moving furniture, litter patrol and various laboring request)	101	100	100
Efficiency Measures: Completed W/O	100%	100%	100%
Leaf Vacuum Collection (6 month program measured in tons)	894	900	925
Efficiency Measures	100%	100%	100%

Measurement Description Demand Measures	FY 16	FY17	FY18
	Actual	Projected	Target
Pothole Repair	161	90	80
Tree Root Removal from Roadways	54	48	45
Street Sign Replacement	5,488	5,272	4821
Workload Measures			
Pothole Repair	161	90	80
Tree Root Removal from Roadways	54	48	45
Street Sign Replacement	216	451	2000
Efficiency Measures			
Pothole Repair	161	90	80
Tree Root Removal from Roadways	54	48	45
Street Sign Replacement	216	451	2000
Effectiveness Measures			
Pothole Repair	100%	100%	100%
Tree Root Removal from Roadways	100%	100%	100%
Street Sign Replacement	4%	9%	40%

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

BUDGET SUMMARY				
Category Description	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Adopted
Expenditure Category				
Personal Services	$ 392,122	$ 525,789	$ 567,709	$ 623,080
Operating	$ 328,992	$ 339,912	$ 585,993	$ 232,597
Capital	$ 61,411	$ 59,828	$ 50,000	$ 35,000
Debt Service	$ 80,455	$ 80,455	$ 80,456	$ 80,525
TOTAL	$ 862,980	$ 1,005,984	$ 1,284,158	$ 971,202

Transportation Division

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

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

OBJECTIVES

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

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

2. Performance indicator(s):

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

FY18 Department Performance Measures

Transportation Division

Measurement Description	FY16 Actual	FY17 Target	FY18 Target
Demand Measures			
New Sidewalk Installation	0	1.5 mi.	4 mi
Roadway paving	3 mi.	4.3 mi	10 mi
Roadway Striping	5 mi.	15 mi.	5 mi
Workload Measures			
Utility Cut Permits	74	80	80
Efficiency Measures	100%	100%	100%

BUDGET SUMMARY				
Category Description	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Adopted
Expenditure Category				
Personal Services	$ 114,507	$ 130,479	$ 314,386	$ 234,708
Operating	$ 1,806	$ 67,133	$ 134,753	$ 300,110
Capital	$ 2,703	$ -	$ -	$ -
TOTAL	$ 119,016	$ 197,612	$ 449,139	$ 534,818

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 thirty four employees including an electrical director and project manager.

MISSION

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

GOALS

Fleet goals are to replace aging fleet vehicles to include; replace Wire Puller and replace two Tree Trimming Bucket trucks. Project and Programs Initiatives Goals are to replace older AMI residential meters for the new AMI/R system; conduct wood pole inspections and replacement; to conduct additional energy audits for customers; to install new SCADA System; upgrade Voltage Regulator in two Substations, replace aging three phase reclosers on primary system, to conduct a preliminary electric systems study; and to install LED streetlights throughout the City.

OBJECTIVES

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

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

3. New Electrical Infrastructure: New electrical infrastructure and capsitors will be installed to reduce line loss.

FY 18 ISSUES

- Wood Pole inspections and replacements;

- Retention of qualified and competent Line Workers and employees at retirement age;

- Budget constraints on projects for new businesses; and

- Aging fleet of vehicles causing expensive repairs for maintenance.

Performance Measures				
Measurement Description	**FY 15**	**FY16**	**FY17**	**FY18**
	Actual	Actual	Actual	Target
Demand Measures				
Provide a reliable source of power to the residents of East Point.	94%	95%	96%	97%
Reduce paper usage by increasing laptop use.	30%	30%	27%	27%
Patrol 58% of all Street/Security Lights.	55%	55%	58%	59%
Patrol all Electrical substation circuits.	100%	100%	100%	100%
Efficiency Measures				
Realize a 10-20% savings in material through ECG Joint Purchasing Membership.	10-20%	10-20%	10-20%	10-20%
Respond to all after hours outage calls within 60 minutes	100%	100%	100%	100%

BUDGET SUMMARY				
Category Description	**FY15 Actual**	**FY16 Actual**	**FY17 Adopted**	**FY18 Adopted**
Expenditure Category				
Personal Services	$ 3,001,180	$ 1,691,468	$ 2,293,876	$ 2,374,062
Operating	$ 38,639,847	$ 42,296,024	$ 41,749,953	$ 38,822,241
Capital	$ 56,712	$ 187,186	$ 3,192,443	$ 1,610,866
Depreciation	$ 1,170,648	$ 107,043	$ -	$ -
Debt Service	$ -	$ -	$ 346,158	$ 348,285
TOTAL	$ 42,868,387	$ 44,281,721	$ 47,582,430	$ 43,155,454

MISSION

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

GOALS

The goals of the Solid Waste Department are as follows:

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

OBJECTIVES

The objectives of the Solid Waste Department are as follows:

- To operate all vehicles and equipment in a safe manner, so as to minimize the possibility of accidents and/or injury to employees and citizens, protect the environment and preserve City equipment and citizen property.
- 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 18 ISSUES

- Reduce the number of Commercial Hauler down to one
- Explore providing in-house Recycling
- Explore implementation of automated yard Waste Collection System.

FY18 Division Performance Measures

Measurement Description	FY 16	FY 17	FY18
	Actual	Actual	Target
Demand Measures			
Verify that all employees are present using daily report-make appropriate reassignments	260	260	260
Workload Measures			
Conduct daily equipment and vehicle inspection	260 inspections	260 inspections	260
Efficiency Measures			
Number of customer complaints	250	175	170
Effectiveness Measures			
Conduct safety inspections of equipment	12	12	24

BUDGET SUMMARY				
Category Description	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Adopted
Expenditure Category				
Personal Services	$ 1,392,712	$ 1,279,310	$ 1,474,572	$ 1,606,673
Operating	$ 2,066,350	$ 2,269,061	$ 2,040,731	$ 3,039,548
Capital	$ 5,000	$ -	$ 524,500	$ 173,850
Depreciation	$ 17,207	$ 28,359	$ -	$ -
Debt Service	$ 26,580	$ 14,915	$ 243,500	$ 382,879
TOTAL	$ 3,507,849	$ 3,591,645	$ 4,283,303	$ 5,202,950

MISSION

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

GOALS

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

OBJECTIVES

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

FY 18 ISSUES

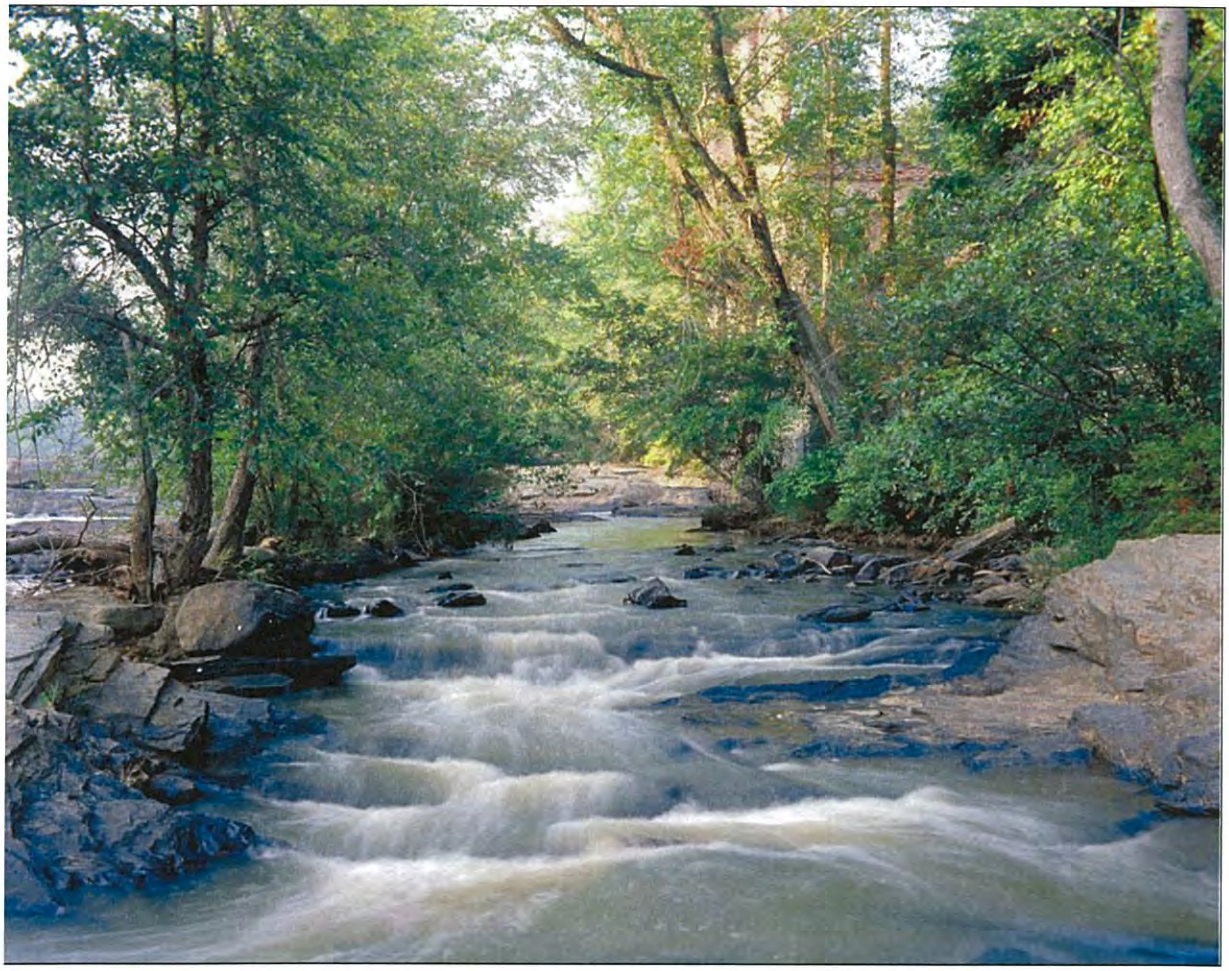
- Continue to develop an Inventory of the City's storm water infrastructure to address compliance requirements to identify illicit discharges and asset management; and
- Green Infrastructure / Retrofit program is needed to comply with MS4 Permit

Performance Measures				
Measurement Description	**FY15 Actual**	**FY 16 Actual**	**FY17 Budget**	**FY18 Target**
Demand Measures				
Federal and State Compliance (NPDES, MS4, Floodplain, etc.)	100%	100%	100%	100%
Storm water Facility Site Inspections for MS4	100%	100%	100%	100%
Illicit Discharge and Illegal Connection Screening	100%	100%	100%	100%
Water Quality Sampling and Monitoring for MS4	100%	100%	100%	100%
Industrial Site Inspections	100%	100%	100%	100%
Two hundred forty six (246) Highly Visible Pollutant Source Inspections.	100%	100%	100%	100%
Inspections of LDP sites	100%	100%	100%	100%
Re-inspections of LDP sites	100%	100%	100%	100%
LDP & Concept Review	100%	100%	100%	100%
Floodplain Review	100%	100%	100%	100%
Elevation Certificates (750) properties	NA	NA	0	100%
Outfall Inspection and Screening	100%	100%	100%	100%
MS4 Compliance Reporting	100%	100%	100%	100%
CRS Compliance Requirements	NA	NA	100%	100%
Regulatory Compliance Advisory Meetings	100%	100%	100%	100%
Workload Measures				
Inspections of LDP sites	100%	100%	100%	100%
Elevation Certificates (750) properties	NA	NA	0	100%
Outfall Inspection and Screening	20%	20%	20%	20%
MS4 Compliance Reporting	100%	100%	100%	100%

BUDGET SUMMARY				
Category Description	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Adopted
Expenditure Category				
Personal Services	$ 224,961	$ 208,748	$ 379,518	$ 567,798
Operating	$ 446,125	$ 623,027	$ 848,236	$ 634,631
Capital	$ 61,435	$ -	$ 549,662	$ 557,500
Depreciation	$ 31,956	$ 65,314	$ -	$ -
Debt Service	$ 6,331	$ 3,242	$ 305,345	$ 235,853
TOTAL	$ 770,808	$ 900,331	$ 2,082,761	$ 1,995,782

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 the goals, objective and operations strategies for the City of East Point's Water Resources are successfully implemented am on target to meet the needs of those we serve.



GOALS

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

OBJECTIVES

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

FY18 Department Performance Measures
Water & Sewer (4331) Sewer Line Maintenance Division

Performance Measures				
Measurement Description	**FY15** Actual	**FY16** Actual	**FY17** Projected	**FY18** Target
Demand Measures				
Linear ft. mains/service line installation/repair	500 Lin. Ft	500 Lin. Ft	1500 Lin. Ft	1500 Lin. Ft
Linear Ft. (ML) Cleaned/Per Month	5000 Lin. Ft	5000 Lin. Ft	5000 Lin. Ft	5000 Lin. Ft
Linear Ft. CCTV/Per Month	1500 Lin. Ft	1500 Lin. Ft	1500 Lin. Ft	1500 Lin. Ft
Sewer Taps/Service Lines Installed per month	25	25	25	25
Workload Measures				
Linear ft. mains/service line installation/repair	500 Lin. Ft	1500 Lin. Ft	1500 Lin. Ft	1500 Lin. Ft
Linear Ft. (ML) Cleaned/Per Month	5000 Lin. Ft	5000 Lin. Ft	5000 Lin. Ft	5000 Lin. Ft
Linear Ft. CCTV/Per Month	1500 Lin. Ft	1500 Lin. Ft	1500 Lin. Ft	1500 Lin. Ft
Sewer Taps/Service Lines Installed per month	25	25	25	25
Efficiency Measures				
Emergency Service 24 hours mobilization time 2 hours	100%	100%	100%	100%

Water Treatment Plant-4430

Performance Measures				
Measurement Description	**FY15**	**FY16**	**FY17**	**FY18**
	Actual	Actual	Actual	Target
Demand Measures				
Total Coliform Bacteria (% Positive)	0%	0%	0%	0%
Workload Measures				
840 Finished Water Samples Tested	100%	100%	100%	100%
Efficiency Measures				
	100%	100%	100%	100%

BUDGET SUMMARY				
Category Description	**FY15 Actual**	**FY16 Actual**	**FY17 Adopted**	**FY18 Adopted**
Expenditure Category				
Personal Services	$ 3,714,443	$ 3,839,847	$ 3,266,275	$ 3,590,152
Operating	$ 7,773,312	$ 10,693,882	$ 10,480,257	$ 8,534,544
Capital	$ -	$ 383,810	$ 3,458,513	$ 3,470,000
Depreciation	$ 3,364,940	$ 124,516	$ -	$ -
Debt Service	$ 3,334,409	$ 2,879,167	$ 7,167,695	$ 5,387,349
TOTAL	$ 18,187,104	$ 17,921,222	$ 24,372,740	$ 20,982,045

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Millage: The tax rate on real property based value.

MCT: Municipal competitive trust fund

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

RFP: Request for proposal
SAN: Storage Area Network
SCADA: Supervisory Control and Data Acquisition
SWP3: Storm water Pollution Prevention Plan
TAD: Tax Allocation Bond
TAN: Tax Anticipation Note
TMSA: Total Molecular Surface Area
WTP: Weight Time Priority


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ADOPTED DETAILED REVENUES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 11 City Council					
DIV 30 City Clerk					
100-1130-341.19-10	Election Qualifiying Fees	3,630	0	0	2,500
100-1130-341.19-11	Notary Fees	0	2,500	0	0
100-1130-349.38-99	Open Records	9,132	8,500	4,712	8,000
*	City Clerk	12,762	11,000	4,712	10,500
**	City Council	12,762	11,000	4,712	10,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 13 Executive					
DIV 10 Mayor					
100-1310-341.19-02	Proclamation Fees	0	0	91	0
*	Mayor	0	0	91	0
**	Executive	0	0	91	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 15 Non Departmental					
DIV 85 Admin. Alloc.					
100-1585-391.11-51	From Water & Sewer Fund	1,025,448	1,007,700	1,103,168	2,362,791
100-1585-391.11-52	From Electric Fund	1,919,340	1,884,437	1,990,670	2,815,679
100-1585-391.11-53	From Solid Waste Fund	261,240	285,444	279,444	1,464,982
100-1585-391.11-56	From Storm Water Fund	101,496	121,588	125,048	117,557
*	Admin. Alloc.	3,307,524	3,299,169	3,498,330	6,761,009

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 15 Non Departmental					
DIV 99 Non Departmental					
100-1599-311.11-00	Real Property Tax	6,737,307	7,086,264	7,606,746	7,599,801
100-1599-311.11-01	Refunds	82,431-	50,000-	169,889-	100,000-
100-1599-311.11-05	Personal Property Tax	2,020,058	1,862,370	1,824,781	2,020,058
100-1599-311.11-10	Public Utility Taxes	597,377	600,000	125,028	597,377
100-1599-311.11-20	Prior Year	866,015	400,000	184,289	200,000
100-1599-311.12-00	Current Year	329,566	260,000	542,612	330,000
100-1599-311.12-01	Refunds	21,802-	23,500-	0	0
100-1599-311.15-01	Motor Vehicles	973,225	1,190,824	587,423	500,000
100-1599-311.15-02	Intangibles	168,776	146,528	154,808	195,000
100-1599-311.15-03	Mobile Homes	519	320	894	1,000
100-1599-311.17-10	Electric	609,773	610,000	300,480	610,000
100-1599-311.17-30	Gas	195,915	193,450	148,832	195,000
100-1599-311.17-50	Cable Television	357,770	350,150	356,839	355,777
100-1599-311.17-60	Telephone	189,692	200,000	321,674	305,000
100-1599-313.31-00	Local Option SalesTax	10,132,583	10,308,400	8,513,300	10,193,097
100-1599-314.42-00	Beverage Excise	515,097	505,090	467,153	521,336
100-1599-314.43-00	Local Option Mixed Drink	192,156	200,000	181,030	195,789
100-1599-314.44-00	Excise Tax Car Rentals	0	0	1,440	1,000
100-1599-316.62-00	Insurance Premium Tax	1,942,500	2,104,105	2,104,105	2,100,000
100-1599-318.80-00	Property Tax Transfer	64,606	68,000	64,303	68,000
100-1599-319.90-00	Delinquent Current Year	176,823	150,000	82,183	75,000
100-1599-319.91-10	Delinquent Prior Year	265,414	200,000	141,482	90,000
100-1599-319.95-00	Fi Fa Collections	59,023	50,000	44,597	50,000
100-1599-322.22-10	Land Disburbance	102,049	135,180	199,136	150,000
100-1599-334.40-04	State Rent S/W Creek Park	5,122	15,000	4,958	0
100-1599-337.70-00	Payment in Lieu of Tax	0	0	7,717	0
100-1599-341.19-01	50 Worst Properties	2,356	30,000	20,112	20,000
100-1599-344.41-40	Stormwater Maint Fee	0	350	0	0
100-1599-346.93-00	Bad Check Fees	280	350	1,498	800
100-1599-361.10-00	Interest Earnings	0	3,000	0	0
100-1599-382.20-10	Building Rentals	6,735	30,000	32,273	30,000
100-1599-382.20-11	Probation Office	7,705	7,900	7,700	3,000
100-1599-382.20-12	Land Rental - AT&T	19,366	20,000	19,851	0
100-1599-382.20-40	Sign Advertising	2,217	1,500	1,217	0
100-1599-382.20-60	Cell Tower Rental	23,958	22,600	22,516	20,000
100-1599-389.90-00	Other Misc. Revenue	271,219	100,000	127,871	110,000
100-1599-389.90-01	Cash Over/(Under)	0	0	7,229	0
100-1599-389.90-02	Bus Shelter Revenues	4,238	8,500	8,592	0
100-1599-389.90-04	Court Ordered Restitution	857	500	196	0
100-1599-389.90-10	Recycling	7,705	7,000	8,766	7,500
100-1599-389.90-12	Convenience Fees	630,471	621,635	586,176	640,000
100-1599-389.90-13	Employee Recognition	1,795	1,500	456-	0
100-1599-389.90-89	Misc. Research Items	9,708	6,750	23,470	20,000
100-1599-391.10-60	Tfr Fr Hotel/Motel	1,534,162	1,700,000	1,416,785	1,575,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 15 Non Departmental					
DIV 99 Non Departmental					
100-1599-391.11-22	From E-911 SRF	0	0	0	278,635
100-1599-392.21-00	Auction Proceeds	31,389	0	47,496	0
*	Non Departmental	28,951,294	29,123,766	26,127,213	28,958,170
**	Non Departmental	32,258,818	32,422,935	29,625,543	35,719,179

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 26 Judicial					
DIV 50 Municipal Court					
100-2650-351.11-60	Municipal Court	1,295,536	1,500,000	956,366	1,000,000
100-2650-351.11-70	Fire Restitution	0	0	91,894	0
100-2650-351.19-60	Indigent Defense Fees	954	1,750	1,708	1,750
100-2650-389.90-00	Other Misc. Revenue	805	1,000	1,163	1,000
*	Municipal Court	1,297,295	1,502,750	1,051,131	1,002,750
**	Judicial	1,297,295	1,502,750	1,051,131	1,002,750

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 32 Police Administration					
DIV 10 Police Administration					
100-3210-321.11-00	Business/Alcohol Licences	206,050	220,000	209,800	220,000
100-3210-342.21-00	Police Services	177,226	186,000	109,038	130,000
100-3210-342.21-30	Oth Agency Reimbursements	18,606	25,000	25,774	25,000
100-3210-342.33-00	Prisoner Houseing Fee	394,960	0	346,475	0
*	Police Administration	796,842	431,000	691,087	375,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 32 Police Administration					
DIV 26 Jail Division					
100-3226-342.21-40	Telephone Commissions	2,410	3,500	5,882	3,000
100-3226-342.23-30	Prisoner Housing	0	450,000	0	390,000
*	Jail Division	2,410	453,500	5,882	393,000
**	Police Administration	799,252	884,500	696,969	768,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 35 Fire					
DIV 10 Fire Administration					
100-3510-321.20-01	Code Violations/False Alm	0	1,500	0	0
100-3510-341.10-20	Fire Recovery	0	250	0	0
100-3510-341.19-50	Filming Fees	259	0	0	0
100-3510-342.21-10	Miscellaneous Fees	261	0	0	0
100-3510-342.24-00	Fire Marshall Fees	2,298	2,000	4,758	4,000
*	Fire Administration	2,818	3,750	4,758	4,000
**	Fire	2,818	3,750	4,758	4,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 45 Sanitary Services					
DIV 70 Storm Water Control					
100-4570-344.41-50	Stormwater/Erosion Inspec	208	200	0	0
*	Storm Water Control	208	200	0	0
**	Sanitary Services	208	200	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 61 Parks & Recreation					
DIV 10 Parks & Recreation					
100-6110-382.20-10	Building Rentals	15,896	15,000	15,542	18,000
*	Parks & Recreation	15,896	15,000	15,542	18,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 61 Parks & Recreation					
DIV 20 Programs					
100-6120-347.34-80	Parks & Rec Program Fees	66,668	104,100	47,298	60,000
*	Programs	66,668	104,100	47,298	60,000
**	Parks & Recreation	82,564	119,100	62,840	78,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 72 Community Services					
DIV 10 Inspections/Permit/P&Z					
100-7210-321.14-00	Occupational Licenses	771,315	775,000	749,164	775,000
100-7210-321.17-10	Admin. Fee	250,328	255,000	266,586	250,000
100-7210-321.17-20	Regulatory Fees	27,300	20,000	21,900	1,000
100-7210-321.31-00	Penalty	7,377	4,000	7,493	0
100-7210-321.34-00	Interest	8,702	7,500	4,625	0
100-7210-322.21-00	Building Permits	778,131	775,000	808,225	950,000
100-7210-322.21-02	Electrical Permits	62,492	50,000	89,727	85,000
100-7210-322.21-04	Heating Permits	55,473	40,000	41,578	40,000
100-7210-322.21-06	Plumbing Permits	45,090	45,000	46,271	45,000
100-7210-322.21-07	Yard Sales	735	770	670	600
100-7210-322.21-10	Final Plat Recording Fee	216	125	134	0
100-7210-322.21-20	Zoning Permits	33,339	20,000	24,175	20,000
100-7210-341.19-03	Vacant Property Reg (Res)	3,300	3,600	4,300	4,000
100-7210-341.19-04	Vacant Property Reg (CM)	550	600	150	500
100-7210-341.19-50	Filming Fees	11,700	12,000	24,900	20,000
100-7210-371.17-10	Tree Planting	0	0	7,678	0
100-7210-372.11-00	Side Walk Bank	0	0	672	0
100-7210-389.90-00	Other Misc. Revenue	640	1,000	314	0
*	Inspections/Permit/P&Z	2,056,688	2,009,595	2,098,562	2,191,100
**	Community Services	2,056,688	2,009,595	2,098,562	2,191,100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 75 Economic Development					
DIV 20 Economic Development					
100-7520-341.13-00	Small Bus Symposium fees	690	0	0	0
100-7520-347.21-79	Concessions	85	0	128	0
100-7520-347.79-01	Food Truck Application	400	200	325	0
*	Economic Development	1,175	200	453	0
**	Economic Development	1,175	200	453	0
***	General Fund	36,511,580	36,954,030	33,545,059	39,773,529

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 210 Condemned Fund					
DEPT 15 Non Departmental					
DIV 99 Non Departmental					
210-1599-361.10-00	Interest Earnings	589	0	0	0
*	Non Departmental	589	0	0	0
**	Non Departmental	589	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 210 Condemned Fund					
DEPT 32 Police Administration					
DIV 22 Condemned Funds					
210-3222-352.23-01	Federal	204,149	75,000	70,036	252,008
210-3222-352.23-02	State	63,356	15,000	0	40,000
210-3222-352.23-05	U.S. Customs	19,674	5,000	0	0
*	Condemned Funds	287,179	95,000	70,036	292,008
**	Police Administration	287,179	95,000	70,036	292,008
***	Condemned Fund	287,768	95,000	70,036	292,008

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 215 E-911 Fund					
215-0000-391.11-01	From General Fund	0	916,246	0	1,095,346
215-0000-391.11-52	From Electric Fund	0	17,500	0	17,500
*	E-911 Fund	0	933,746	0	1,112,846
**	E-911 Fund	0	933,746	0	1,112,846

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 215 E-911 Fund					
DEPT 15 Non Departmental					
DIV 99 Non Departmental					
215-1599-361.10-00	Interest Earnings	216	0	0	0
*	Non Departmental	216	0	0	0
**	Non Departmental	216	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 215 E-911 Fund					
DEPT 38 Public Safety					
DIV 00 E-911 Communications					
215-3800-342.25-00	E-911 Charges	240,963	315,000	287,051	366,500
215-3800-342.90-00	Prepay Wireless Fee/State	60,228	0	0	0
215-3800-391.11-01	From General Fund	665,550	0	0	0
*	E-911 Communications	966,741	315,000	287,051	366,500
**	Public Safety	966,741	315,000	287,051	366,500
***	E-911 Fund	966,957	1,248,746	287,051	1,479,346

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 225 Restricted Grants Fund					
DEPT 13 Executive					
DIV 20 City Manager					
225-1320-331.10-00	Federal	0	0	0	200,000
*	City Manager	0	0	0	200,000
**	Executive	0	0	0	200,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 225 Restricted Grants Fund					
DEPT 42 Public Works					
DIV 20 Roads & Drainages					
225-4220-335.51-00	Local Grant Proceeds	60,041	3,296,692	0	0
*	Roads & Drainages	60,041	3,296,692	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 225 Restricted Grants Fund					
DEPT 42 Public Works					
DIV 30 Transportation					
225-4230-331.51-00	Local Govt Grant	262,996	3,802,846	341,303	2,061,608
225-4230-335.51-00	Local Grant Proceeds	0	0	0	661,500
*	Transportation	262,996	3,802,846	341,303	2,723,108
**	Public Works	323,037	7,099,538	341,303	2,723,108

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 225 Restricted Grants Fund					
DEPT 45 Sanitary Services					
DIV 70 Storm Water Control					
225-4570-331.12-00	Operating-non-categorical	0	0	0	560,000
225-4570-335.51-00	Local Grant Proceeds	180,787	600,000	0	0
*	Storm Water Control	180,787	600,000	0	560,000
**	Sanitary Services	180,787	600,000	0	560,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 225 Restricted Grants Fund					
DEPT 61 Parks & Recreation					
DIV 10 Parks & Recreation					
225-6110-335.50-00	CDBG	0	180,000	0	0
225-6110-335.51-00	Local Grant Proceeds	84,050	0	60,007	0
*	Parks & Recreation	84,050	180,000	60,007	0
**	Parks & Recreation	84,050	180,000	60,007	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 225 Restricted Grants Fund					
DEPT 72 Community Services					
DIV 10 Inspections/Permit/P&Z					
225-7210-331.40-34	Streetscape	0	2,500,000	0	2,500,000
*	Inspections/Permit/P&Z	0	2,500,000	0	2,500,000
**	Community Services	0	2,500,000	0	2,500,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 225 Restricted Grants Fund					
DEPT 75 Economic Development					
DIV 20 Economic Development					
225-7520-335.51-00	Local Grant Proceeds	108,648	958,921	0	5,207,515
*	Economic Development	108,648	958,921	0	5,207,515
**	Economic Development	108,648	958,921	0	5,207,515
***	Restricted Grants Fund	696,522	11,338,459	401,310	11,190,623

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 250 Grants Fund					
DEPT 32 Police Administration					
DIV 10 Police Administration					
250-3210-331.10-20	BJA Byrne	34,456	36,617	70,978	93,016
250-3210-334.40-27	Bullet Proof Vest	10,688	26,794	0	26,794
250-3210-334.40-31	Target Corporation	0	0	4,000	0
*	Police Administration	45,144	63,411	74,978	119,810
**	Police Administration	45,144	63,411	74,978	119,810
***	Grants Fund	45,144	63,411	74,978	119,810

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 270 Spec.Rev Bond-TAD2015					
270-0000-361.10-00	Interest Earnings	177	0	5,067	0
*	Spec.Rev Bond-TAD2015	177	0	5,067	0
**	Spec.Rev Bond-TAD2015	177	0	5,067	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 270 Spec.Rev Bond-TAD2015					
DEPT 80 Debt Service					
DIV 02 TAD Bonds 2015					
270-8002-311.11-00	Real Property Tax	3,621,869	3,366,600	3,474,278	3,501,264
*	TAD Bonds 2015	3,621,869	3,366,600	3,474,278	3,501,264
**	Debt Service	3,621,869	3,366,600	3,474,278	3,501,264
***	Spec.Rev Bond-TAD2015	3,622,046	3,366,600	3,479,345	3,501,264

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 275 Hotel/Motel Fund					
DEPT 15 Non Departmental					
DIV 99 Non Departmental					
275-1599-314.41-00	Hotel/Motel	4,239,485	3,865,524	4,039,934	4,200,000
*	Non Departmental	4,239,485	3,865,524	4,039,934	4,200,000
**	Non Departmental	4,239,485	3,865,524	4,039,934	4,200,000
***	Hotel/Motel Fund	4,239,485	3,865,524	4,039,934	4,200,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 280 TAD Corridors Fund					
280-0000-361.10-00	Interest Earnings	21	0	373	0
*	TAD Corridors Fund	21	0	373	0
**	TAD Corridors Fund	21	0	373	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 280 TAD Corridors Fund					
DEPT 80 Debt Service					
DIV 02 TAD Bonds 2015					
280-8002-311.11-00	Real Property Tax	343,017	340,000	102,801	340,000
*	TAD Bonds 2015	343,017	340,000	102,801	340,000
**	Debt Service	343,017	340,000	102,801	340,000
***	TAD Corridors Fund	343,038	340,000	103,174	340,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 330 Government Center					
DEPT 15 Non Departmental					
DIV 85 Admin. Alloc.					
330-1585-391.11-79	Hotel/Motel Tax	767,081	724,786	708,392	1,050,000
*	Admin. Alloc.	767,081	724,786	708,392	1,050,000
**	Non Departmental	767,081	724,786	708,392	1,050,000
***	Government Center	767,081	724,786	708,392	1,050,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 350 Cap Project Fund (GG)					
350-0000-391.00-00	Interfund Transfers	0	0	0	750,000
350-0000-391.10-10	Tfr From General Fund	0	0	0	1,134,086
350-0000-391.10-70	Transfer from Debt Serv.	0	0	0	5,750,000
350-0000-391.11-52	From Electric Fund	0	12,836,206	0	3,226,335
*	Cap Project Fund (GG)	0	12,836,206	0	10,860,421
**	Cap Project Fund (GG)	0	12,836,206	0	10,860,421

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 350 Cap Project Fund (GG)					
DEPT 15 Non Departmental					
DIV 85 Admin. Alloc.					
350-1585-391.11-55	From Meag Investment	2,441,609	0	816,476	0
*	Admin. Alloc.	2,441,609	0	816,476	0
**	Non Departmental	2,441,609	0	816,476	0
***	Cap Project Fund (GG)	2,441,609	12,836,206	816,476	10,860,421

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 365 TSPLOST					
DEPT 42 Public Works					
DIV 65 TSPLOST					
365-4265-389.92-02	Other	0	0	0	4,589,740
*	TSPLOST	0	0	0	4,589,740
**	Public Works	0	0	0	4,589,740
***	TSPLOST	0	0	0	4,589,740

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 375 50 Worst Properties					
DEPT 15 Non Departmental					
DIV 67 50 Worst Properties					
375-1567-391.11-01	From General Fund	0	0	0	500,000
*	50 Worst Properties	0	0	0	500,000
**	Non Departmental	0	0	0	500,000
***	50 Worst Properties	0	0	0	500,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 505 Water & Sewer Fund					
505-0000-421.10-00	Commerical M1	208,823	259,340	201,804	235,000
505-0000-421.20-00	Commerical M2	121,111	170,917	104,591	120,000
505-0000-421.30-00	Commerical M3	272,552	321,140	247,278	300,000
505-0000-421.40-00	Commerical M4	501,976	616,354	466,865	525,000
505-0000-421.50-00	Commerical M5	640,978	746,730	564,202	650,000
505-0000-421.60-00	Commerical M6	1,033,607	1,106,757	843,129	1,000,000
505-0000-421.70-00	Commerical M7	236,110	324,154	206,479	235,000
505-0000-421.90-00	Commerical M10	2,316,859	3,251,500	2,260,201	3,050,000
505-0000-422.10-00	Residential (S) M1	3,174,754	4,115,239	3,129,204	3,575,500
505-0000-422.20-00	Residential (S) M2	26,294	24,446	21,911	25,000
505-0000-422.30-00	Residential (S) M3	12,082	12,319	12,631	15,000
505-0000-422.40-00	Residential (S) M4	10,864	9,627	9,036	12,000
505-0000-423.10-00	Residential (M) M1	1,981,044	2,098,374	1,907,779	2,125,950
505-0000-423.20-00	Residential (M) M2	10,061	10,958	10,790	12,000
505-0000-423.30-00	Residential (M) M3	6,696	0	22,894	25,000
505-0000-423.40-00	Residential (M) M4	3,337	31,160	0	0
505-0000-424.10-00	Irrigation (CM) M1	4,870	6,893	3,952	5,500
505-0000-424.20-00	Irrigation (CM) M2	28,868	36,144	52,889	80,000
505-0000-424.30-00	Irrigation (CM) M3	196,853	191,143	261,353	400,000
505-0000-424.40-00	Irrigation (CM) M4	109,718	137,682	203,537	320,000
505-0000-425.10-00	Irrigation (RE) M1	2,425	2,334	2,067	2,400
505-0000-426.30-00	Irrigation (RM) M3	892	893	818	900
505-0000-428.05-00	Fireline Residential (S)	7,653	7,653	7,089	7,700
505-0000-428.06-00	Fireline Residential (M)	1,634	2,607	1,498	1,600
505-0000-428.10-00	Fireline Commerical M1	6,421	5,460	7,159	9,500
505-0000-428.30-00	Fireline Commerical M3	2,676	2,676	1,710	2,000
505-0000-428.40-00	Fireline Commerical M4	9,399	9,399	8,616	9,500
505-0000-428.60-00	Fireline Commerical M6	34,546	38,037	28,576	32,000
505-0000-428.70-00	Fireline Commerical M7	321,148	317,220	299,119	330,000
505-0000-428.90-00	Fireline Commerical M10	118,935	120,069	117,425	122,000
505-0000-431.00-00	Commerical	7,907,115	8,361,871	7,258,074	8,170,000
505-0000-432.00-00	Commercial	11,567	7,671	11,183	16,000
505-0000-433.00-00	Residential	39	0	33	0
505-0000-435.00-00	Residential Septic Tank	3,674	3,675	3,368	3,700
*	Water & Sewer Fund	19,325,581	22,350,442	18,277,260	21,418,250
**	Water & Sewer Fund	19,325,581	22,350,442	18,277,260	21,418,250

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 505 Water & Sewer Fund					
DEPT 15 Non Departmental					
DIV 99 Non Departmental					
505-1599-389.90-10	Recycling	0	25,000	0	0
505-1599-389.90-30	Realized Gain/Loss	13,755-	0	0	0
*	Non Departmental	13,755-	25,000	0	0
**	Non Departmental	13,755-	25,000	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 505 Water & Sewer Fund					
DEPT 43 Sewer Department					
DIV 00 Sewer Department Revenue					
505-4300-344.42-21	Sewer Stubs	314,279	267,567	409,787	575,000
*	Sewer Department Revenue	314,279	267,567	409,787	575,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 505 Water & Sewer Fund					
DEPT 43 Sewer Department					
DIV 30 Treatment					
505-4330-344.42-20	Sewer Charges	15,186	23,664	10,966-	0
*	Treatment	15,186	23,664	10,966-	0
**	Sewer Department	329,465	291,231	398,821	575,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 505 Water & Sewer Fund					
DEPT 44 Water Department					
DIV 40 Water Line Maintenance					
505-4440-341.13-35	Grease Mgmt. Fees	34,219	18,751	38,165	28,900
505-4440-344.42-10	Water Charges	62,966	71,667	192,747	76,000
505-4440-344.42-11	Water Meters & Taps	195,983	213,900	387,868	400,000
505-4440-344.42-24	Miscellaneous Fees	0	0	124,331	215,000
505-4440-344.49-99	Utility Penalties	438,748	440,981	407,004	440,000
505-4440-381.10-11	Service Line Warranties	4,408	0	6,116	0
*	Water Line Maintenance	736,324	745,299	1,156,231	1,159,900
**	Water Department	736,324	745,299	1,156,231	1,159,900
***	Water & Sewer Fund	20,377,615	23,411,972	19,832,312	23,153,150

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 510 Electric					
510-0000-411.00-00	Commercial Large Demand	5,853,082	6,433,105	5,186,024	6,000,000
510-0000-412.00-00	Commercial Medium Demand	10,165,778	10,239,682	9,378,467	10,250,000
510-0000-413.00-00	Commercial Small Demand	1,929,455	1,904,359	1,826,572	1,900,000
510-0000-414.00-00	Non-Demand	2,008,885	2,044,332	2,027,807	2,300,000
510-0000-415.15-00	Homewood Suites	97,888	142,975	91,936	108,000
510-0000-415.30-00	Williams Printing	316,249	0	347,031	300,000
510-0000-415.35-00	Amazon	0	186,146	0	0
510-0000-415.40-00	WalMart	154,426	255,187	142,652	170,000
510-0000-416.00-00	Church	408,162	411,043	376,488	500,000
510-0000-417.00-00	Residential-Single family	15,639,704	17,719,111	15,944,242	17,500,000
510-0000-417.60-00	Seniors Discounts	9,968-	10,000-	9,576-	10,000-
510-0000-417.70-00	Employee Discount	0	40,000-	0	25,000-
510-0000-418.00-00	Residential Multi Family	91,558	91,192	88,298	120,000
510-0000-419.10-00	Commercial	444,222	525,000	384,121	431,550
510-0000-419.20-00	Residential	137,440	0	124,914	140,000
*	Electric	37,236,881	39,902,132	35,908,976	39,684,550
**	Electric	37,236,881	39,902,132	35,908,976	39,684,550

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 510 Electric					
DEPT 47 Utility Enterprise					
DIV 20 Cashiers					
510-4720-344.43-18	Charge Off	12,567	15,000	13,850	24,250
*	Cashiers	12,567	15,000	13,850	24,250

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 510 Electric					
DEPT 47 Utility Enterprise					
DIV 40 Electric Distribution					
510-4740-344.43-10	Electric Charges	19,055-	0	96,532-	60,000-
510-4740-344.43-12	Reconnect Fees	429,735	250,000	510,780	430,000
510-4740-344.43-13	Miscellaneous	4,520	5,000	0	0
510-4740-344.43-17	Vendor Compensation	14,248	16,273	260,409	17,205
510-4740-344.43-18	Charge Off	3,057	2,000	1,623	1,922
510-4740-344.43-19	Pole Rental Fee	19,928	128,360	82,105	136,000
510-4740-344.43-21	Green Power Charge	0	0	2-	0
510-4740-344.43-22	Construction Services	30,683	0	5,157	4,500
510-4740-344.43-23	Connection Fees	458,617	450,000	382,888	414,000
510-4740-344.43-33	Meter Re-reads	105	1,000	105	0
510-4740-344.43-34	PCA COST	3,442,385	3,583,329	3,243,239	3,442,385
510-4740-344.43-35	Environmental Fee	2,092,436	2,174,392	1,971,388	2,200,000
510-4740-344.44-10	Electric Lines	48,353	50,000	102,149	35,000
510-4740-344.44-11	Electric Meters	150	150	0	0
510-4740-344.49-98	Budget Billing Penalties	5,776	5,000	9,048	10,000
510-4740-344.49-99	Utility Penalties	917,109	1,115,270	1,007,671	900,000
510-4740-344.64-10	Background Check Fees	9,745	10,000	4,660	6,000
510-4740-344.93-00	Bad Check Fee	14,665	12,000	14,640	12,000
510-4740-389.90-00	Other Misc. Revenue	2,232	0	2,205	0
510-4740-389.90-06	Prop Damage Reimb	0	0	450	0
*	Electric Distribution	7,474,689	7,802,774	7,501,983	7,549,012
**	Utility Enterprise	7,487,256	7,817,774	7,515,833	7,573,262
***	Electric	44,724,137	47,719,906	43,424,809	47,257,812

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 520 Storm Water Utility Fund					
DEPT 15 Non Departmental					
DIV 99 Non Departmental					
520-1599-389.90-00	Other Misc. Revenue	0	0	2,000	0
*	Non Departmental	0	0	2,000	0
**	Non Departmental	0	0	2,000	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 520 Storm Water Utility Fund					
DEPT 45 Sanitary Services					
DIV 70 Storm Water Control					
520-4570-344.42-60	Stormwater Utility Charge	2,403,772	2,121,267	2,342,074	2,164,115
*	Storm Water Control	2,403,772	2,121,267	2,342,074	2,164,115
**	Sanitary Services	2,403,772	2,121,267	2,342,074	2,164,115
***	Storm Water Utility Fund	2,403,772	2,121,267	2,344,074	2,164,115

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 540 Solid Waste Fund					
540-0000-430.10-10	BFI	66,617	62,625	55,972	65,000
540-0000-461.00-00	Church	1,152	1,152	1,056	1,000
540-0000-463.00-00	Commercial	99,336	225,024	93,561	125,000
540-0000-465.00-00	Residential	3,634,092	3,627,213	3,361,144	2,887,000
*	Solid Waste Fund	3,801,197	3,916,014	3,511,733	3,078,000
**	Solid Waste Fund	3,801,197	3,916,014	3,511,733	3,078,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 540 Solid Waste Fund					
DEPT 45 Sanitary Services					
DIV 20 Sanitation					
540-4520-311.17-90	Commerical Hauling	141,097	185,131	169,470	200,000
540-4520-344.41-10	Trash Collection Fees	27,053	21,261	27,028	60,000
540-4520-344.41-12	Trash Container Sales	8,660	6,000	14,922	6,000
540-4520-344.41-13	Republic Franchise Fee	0	0	14,000	0
540-4520-344.41-14	Bulk Trash Pick Up	67,635	71,600	83,368	250,000
540-4520-344.41-16	Multi-Family Trash Fees	0	0	0	1,500,000
540-4520-344.49-99	Utility Penalties	118,705	116,206	117,280	110,000
540-4520-389.90-00	Other Misc. Revenue	0	0	3,359	0
*	Sanitation	363,150	400,198	429,427	2,126,000
**	Sanitary Services	363,150	400,198	429,427	2,126,000
***	Solid Waste Fund	4,164,347	4,316,212	3,941,160	5,204,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 599 Enterprise Alloc Fund					
DEPT 47 Utility Enterprise					
DIV 20 Cashiers					
599-4720-389.90-01	Cash Over/(Under)	1,370-	0	572-	0
*	Cashiers	1,370-	0	572-	0
**	Utility Enterprise	1,370-	0	572-	0
***	Enterprise Alloc Fund	1,370-	0	572-	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 610 Internal Services					
DEPT 46 Fleet Maintenance					
DIV 00 Maintenance & Shop					
610-4600-342.21-30	Oth Agency Reimbursements	78,639	0	0	0
*	Maintenance & Shop	78,639	0	0	0
**	Fleet Maintenance	78,639	0	0	0
***	Internal Services	78,639	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD REVENUE	FY 18 BUDGET
FUND 610 Internal Services					
DEPT 46 Fleet Maintenance					
DIV 00 Maintenance & Shop					
		121,668,370	148,402,119	113,067,538	155,675,818



ADOPTED DETAILED EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 11 City Council					
DIV 10 City Council & Committees					
100-1110-521.12-09	Other Professional Fees	4,747	17,000	6,059	0
100-1110-523.34-00	Printing & Binding	0	750	0	750
100-1110-523.36-00	Dues & Fees	13,825	15,405	14,395	16,000
100-1110-531.11-02	Operating Supplies	0	0	0	2,300
100-1110-531.11-04	Special Events General	2,822	8,500	8,100	18,500
*	City Council & Committees	21,394	41,655	28,554	37,550

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 11 City Council					
DIV 12 Ward --A--					
100-1112-511.11-00	Salaries & Wages	16,283	11,444	9,916	11,000
100-1112-512.20-00	Benefit Adjustment	0	1,267	0	0
100-1112-512.21-00	Group Insurance	342	358	329	5,097
100-1112-512.23-00	Medicare	159	166	136	159
100-1112-512.24-02	Defined Benefit	5,187	4,895	4,241	4,705
100-1112-512.26-00	Unemployment Insurance	53	54	47	52
100-1112-512.27-00	Worker's Compensation	650	656	568	631
100-1112-512.30-00	Council Expns Allowance	1,364	1,800	1,751	1,800
100-1112-521.12-09	Other Professional Fees	88	0	0	0
100-1112-523.35-00	Travel (Local)	52	0	0	0
100-1112-523.37-00	Education & Travel	3,002	12,000	11,102	12,000
*	Ward --A--	27,180	32,640	28,090	35,444

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 11 City Council					
DIV 13 Ward --A--At-Large					
100-1113-511.11-00	Salaries & Wages	11,353	11,444	9,916	11,000
100-1113-512.21-00	Group Insurance	572	600	539	650
100-1113-512.23-00	Medicare	818	875	714	841
100-1113-512.26-00	Unemployment Insurance	57	57	50	55
100-1113-512.27-00	Worker's Compensation	693	698	605	671
100-1113-512.30-00	Council Expns Allowance	1,796	1,800	1,708	1,800
100-1113-521.12-09	Other Professional Fees	101	0	0	0
100-1113-523.35-00	Travel (Local)	998	0	0	0
100-1113-523.37-00	Education & Travel	4,101	14,500	14,732	12,000
*	Ward --A--At-Large	20,489	29,974	28,264	27,017

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 11 City Council					
DIV 14 Ward --B--					
100-1114-511.11-00	Salaries & Wages	11,356	11,444	9,916	11,000
100-1114-512.21-00	Group Insurance	26	0	44	4,755
100-1114-512.23-00	Medicare	165	166	129	159
100-1114-512.24-02	Defined Benefit	5,376	4,895	4,241	4,705
100-1114-512.26-00	Unemployment Insurance	53	54	47	52
100-1114-512.27-00	Worker's Compensation	651	656	568	631
100-1114-512.30-00	Council Expns Allowance	254	1,800	332	1,800
100-1114-523.35-00	Travel (Local)	819	0	0	0
100-1114-523.37-00	Education & Travel	0	12,000	8,517	12,000
100-1114-542.24-00	Computers & Hardware	876	0	0	0
*	Ward --B--	19,576	31,015	23,794	35,102

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 11 City Council					
DIV 15 Ward --B--At-Large					
100-1115-511.11-00	Salaries & Wages	11,353	11,444	9,916	11,000
100-1115-512.20-00	Benefit Adjustment	0	1,267	0	0
100-1115-512.21-00	Group Insurance	366	384	351	5,123
100-1115-512.23-00	Medicare	835	875	726	841
100-1115-512.26-00	Unemployment Insurance	57	57	50	55
100-1115-512.27-00	Worker's Compensation	692	698	604	671
100-1115-512.30-00	Council Expns Allowance	50	1,800	281	1,800
100-1115-521.12-09	Other Professional Fees	245	0	0	0
100-1115-523.35-00	Travel (Local)	95	0	0	0
100-1115-523.37-00	Education & Travel	1,870	12,000	11,668	12,000
100-1115-542.24-00	Computers & Hardware	876	0	0	0
*	Ward --B--At-Large	16,439	28,525	23,596	31,490

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 11 City Council					
DIV 16 Ward --C--					
100-1116-511.11-00	Salaries & Wages	11,353	11,444	9,916	11,000
100-1116-512.20-00	Benefit Adjustment	0	46	0	0
100-1116-512.21-00	Group Insurance	131	136	136	186
100-1116-512.23-00	Medicare	164	166	144	159
100-1116-512.24-02	Defined Benefit	5,187	4,895	4,241	4,705
100-1116-512.26-00	Unemployment Insurance	53	54	47	52
100-1116-512.27-00	Worker's Compensation	650	656	568	631
100-1116-512.30-00	Council Expns Allowance	63	1,800	485	1,800
100-1116-521.12-09	Other Professional Fees	71	0	0	0
100-1116-523.35-00	Travel (Local)	755	0	0	0
100-1116-523.37-00	Education & Travel	2,347	12,000	4,347	12,000
*	Ward --C--	20,774	31,197	19,884	30,533

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 11 City Council					
DIV 17 Ward--C--At-Large					
100-1117-511.11-00	Salaries & Wages	11,353	11,444	9,916	11,000
100-1117-512.20-00	Benefit Adjustment	0	1,221	0	0
100-1117-512.21-00	Group Insurance	279	292	329	5,097
100-1117-512.23-00	Medicare	853	875	741	841
100-1117-512.26-00	Unemployment Insurance	57	57	50	55
100-1117-512.27-00	Worker's Compensation	693	698	604	671
100-1117-512.30-00	Council Expns Allowance	1,101	1,800	267	1,800
100-1117-523.35-00	Travel (Local)	774	0	0	0
100-1117-523.37-00	Education & Travel	0	12,000	3,327	12,000
*	Ward--C--At-Large	15,110	28,387	15,234	31,464

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 11 City Council					
DIV 18 Ward --D--					
100-1118-511.11-00	Salaries & Wages	11,353	11,444	9,916	11,000
100-1118-512.21-00	Group Insurance	26	0	0	0
100-1118-512.23-00	Medicare	165	166	144	159
100-1118-512.24-02	Defined Benefit	5,376	4,895	4,241	4,705
100-1118-512.26-00	Unemployment Insurance	53	54	47	52
100-1118-512.27-00	Worker's Compensation	651	656	569	631
100-1118-512.30-00	Council Expns Allowance	3,168	1,800	1,563	1,800
100-1118-521.12-09	Other Professional Fees	256	0	0	0
100-1118-523.35-00	Travel (Local)	18	0	0	0
100-1118-523.37-00	Education & Travel	0	12,000	4,847	12,000
100-1118-542.24-00	Computers & Hardware	478	0	0	0
*	Ward --D--	21,544	31,015	21,327	30,347

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 11 City Council					
DIV 19 Ward--D--At-Large					
100-1119-511.11-00	Salaries & Wages	11,353	11,444	9,916	11,000
100-1119-512.20-00	Benefit Adjustment	0	10	0	0
100-1119-512.21-00	Group Insurance	82	85	92	135
100-1119-512.23-00	Medicare	164	166	144	159
100-1119-512.24-02	Defined Benefit	5,187	4,895	4,241	4,705
100-1119-512.26-00	Unemployment Insurance	53	54	47	52
100-1119-512.27-00	Worker's Compensation	650	656	568	631
100-1119-512.30-00	Council Expns Allowance	424	1,800	156	1,800
100-1119-521.12-09	Other Professional Fees	81	0	0	0
100-1119-523.35-00	Travel (Local)	1,997	0	0	0
100-1119-523.37-00	Education & Travel	3,799	12,000	8,426	12,000
100-1119-542.24-00	Computers & Hardware	1,133	0	0	0
*	Ward--D--At-Large	24,923	31,110	23,590	30,482

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 11 City Council					
DIV 30 City Clerk					
100-1130-511.11-00	Salaries & Wages	156,529	180,972	138,193	190,477
100-1130-511.19-00	Salary Adjustment	0	1,336	0	0
100-1130-512.20-00	Benefit Adjustment	0	5,022	0	0
100-1130-512.21-00	Group Insurance	1,683	1,993	1,811	12,670
100-1130-512.23-00	Medicare	2,127	2,652	1,933	2,730
100-1130-512.24-01	Defined Contribution	2,771	0	0	0
100-1130-512.24-02	Defined Benefit	39,337	54,028	35,758	54,806
100-1130-512.26-00	Unemployment Insurance	664	813	601	904
100-1130-512.27-00	Worker's Compensation	3,829	4,419	3,675	4,788
100-1130-521.12-04	Medical	0	150	82	0
100-1130-521.12-09	Other Professional Fees	114,989	47,592	25,080	35,674
100-1130-521.40-01	City Elections	720	0	125,325	125,326
100-1130-523.32-05	Postage & Shipping	34,766	27,838	24,875	29,500
100-1130-523.33-00	Advertising	1,967	2,000	1,753	2,000
100-1130-523.36-00	Dues & Fees	722	624	329	560
100-1130-523.37-00	Education & Travel	8,046	9,397	9,372	8,465
100-1130-523.37-01	Mayor & Council	50,993	0	10,920-	0
100-1130-523.38-50	Software & Maint.	14,276	16,312	15,634	28,729
100-1130-531.11-01	Office Supplies	2,351	3,000	2,066	3,000
*	City Clerk	435,770	358,148	375,567	499,629
**	City Council	623,199	643,666	587,900	789,058

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 13 Executive					
DIV 10 Mayor					
100-1310-511.11-00	Salaries & Wages	47,282	61,142	45,075	73,401
100-1310-511.19-00	Salary Adjustment	0	0	0	6,494
100-1310-512.20-00	Benefit Adjustment	0	1,267	0	2,871
100-1310-512.21-00	Group Insurance	454	889	603	5,621
100-1310-512.23-00	Medicare	3,797	5,136	1,849	2,312
100-1310-512.24-02	Defined Benefit	8,583	23,071	18,752	24,187
100-1310-512.26-00	Unemployment Insurance	205	289	198	265
100-1310-512.27-00	Worker's Compensation	1,137	1,223	1,075	950
100-1310-512.29-01	Car Allowance	5,700	6,000	4,200	6,000
100-1310-521.12-04	Medical	119	0	0	0
100-1310-521.12-09	Other Professional Fees	5,595	600	61-	2,500
100-1310-523.32-05	Postage & Shipping	5	500	0	500
100-1310-523.34-00	Printing & Binding	0	1,000	20	1,000
100-1310-523.35-00	Travel (Local)	144	900	71	900
100-1310-523.35-09	Department Event	0	1,000	1,325	1,000
100-1310-523.36-00	Dues & Fees	100	4,125	3,489	3,800
100-1310-523.37-00	Education & Travel	13,454	17,345	8,791	11,040
100-1310-531.11-01	Office Supplies	1,071	1,500	292	1,700
100-1310-531.11-03	Certificates & Awards	0	100	0	0
100-1310-542.23-00	Furniture & Fixtures	0	200	0	0
*	Mayor	87,646	126,287	85,679	144,541

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 13 Executive					
DIV 20 City Manager					
100-1320-511.11-00	Salaries & Wages	345,308	433,418	381,467	461,532
100-1320-511.19-00	Salary Adjustment	0	3,588	0	11,053
100-1320-512.20-00	Benefit Adjustment	0	11,316	0	4,887
100-1320-512.21-00	Group Insurance	4,135	5,175	5,412	35,837
100-1320-512.23-00	Medicare	4,771	6,389	5,492	6,764
100-1320-512.24-01	Defined Contribution	9,417	0	0	0
100-1320-512.24-02	Defined Benefit	49,383	98,008	63,843	79,762
100-1320-512.26-00	Unemployment Insurance	1,245	1,913	1,484	1,901
100-1320-512.27-00	Worker's Compensation	12,563	15,174	11,868	14,672
100-1320-512.29-01	Car Allowance	6,840	7,200	6,240	7,200
100-1320-521.12-09	Other Professional Fees	63,147	155,116	155,051	198,000
100-1320-523.32-05	Postage & Shipping	0	0	0	100
100-1320-523.33-00	Advertising	541	1,512	1,511	1,800
100-1320-523.34-00	Printing & Binding	73	500	253	800
100-1320-523.35-09	Department Event	0	0	0	1,000
100-1320-523.36-00	Dues & Fees	2,040	2,500	2,060	4,055
100-1320-523.37-00	Education & Travel	6,311	11,155	9,912	10,938
100-1320-531.11-01	Office Supplies	756	1,000	743	2,500
*	City Manager	506,530	753,964	645,336	842,801

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 13 Executive					
DIV 24 Communications					
100-1324-511.11-00	Salaries & Wages	0	45,632	0	45,632
100-1324-512.21-00	Group Insurance	0	520	0	737
100-1324-512.23-00	Medicare	0	662	0	662
100-1324-512.24-02	Defined Benefit	0	19,517	0	19,517
100-1324-512.26-00	Unemployment Insurance	0	228	0	228
100-1324-512.27-00	Worker's Compensation	0	164	0	164
100-1324-521.12-09	Other Professional Fees	25,692	86,200	62,347	68,000
100-1324-522.22-00	Repair & Maintenance	0	1,000	0	0
100-1324-523.33-00	Advertising	496	600	0	600
100-1324-523.34-00	Printing & Binding	615	11,400	6,540	8,000
100-1324-523.35-09	Department Event	0	1,500	0	0
100-1324-523.36-00	Dues & Fees	0	410	0	410
100-1324-523.37-00	Education & Travel	695	1,140	0	600
100-1324-523.38-50	Software & Maint.	0	500	0	500
100-1324-531.11-01	Office Supplies	0	250	0	250
100-1324-531.11-02	Operating Supplies	0	500	111	0
100-1324-531.11-03	Certificates & Awards	0	1,733	0	0
100-1324-531.16-00	Small & Safety Equipment	0	0	0	15,000
*	Communications	27,498	171,956	68,998	160,300

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 13 Executive					
DIV 26 Legal					
100-1326-511.11-00	Salaries & Wages	246,196	294,430	231,806	305,148
100-1326-511.19-00	Salary Adjustment	0	3,960	0	0
100-1326-512.20-00	Benefit Adjustment	0	6,472	0	0
100-1326-512.21-00	Group Insurance	2,298	3,166	2,835	24,127
100-1326-512.23-00	Medicare	3,279	4,269	3,248	4,410
100-1326-512.24-02	Defined Benefit	88,231	125,928	61,298	85,058
100-1326-512.26-00	Unemployment Insurance	959	1,394	1,025	1,431
100-1326-512.27-00	Worker's Compensation	11,116	15,140	12,500	15,596
100-1326-521.12-04	Medical	146	200	0	200
100-1326-521.12-07	Legal--Other Attorneys	518,396	815,000	770,827	750,000
100-1326-521.12-09	Other Professional Fees	4,666	25,000	4,099	7,000
100-1326-521.12-13	Settlement Costs	0	5,000	0	1,000
100-1326-522.22-01	Maintenance Equipment	69	0	0	1,000
100-1326-523.32-05	Postage & Shipping	21	150	0	150
100-1326-523.36-00	Dues & Fees	852	1,000	341	1,000
100-1326-523.37-00	Education & Travel	2,875	4,000	2,968	4,000
100-1326-531.11-01	Office Supplies	1,176	1,200	1,175	1,200
100-1326-531.14-00	Books & Publications	12,490	14,500	14,023	14,500
100-1326-578.80-01	Claims for Police Dept	107,905	100,000	2,994	150,000
100-1326-578.80-02	Claims for Fire Dept	550	5,000	904	15,000
100-1326-578.80-03	Claims for W&S Dept	0	25,000	17,167	15,000
100-1326-578.80-04	Claims for PW Dept	6,468	25,000	19,482	25,000
100-1326-578.80-05	Claims for Customer Care	2,460	5,000	5,000	5,000
100-1326-578.80-06	Claims for P&Z Dept	2,637	1,000	0	1,000
100-1326-578.80-07	Claims for Electric Dept	18,855	30,000	27,080	25,000
100-1326-578.80-08	Claims for MISC Depts	0	1,000	0	1,000
100-1326-578.80-09	Parks & Rec	0	2,400	2,400	5,000
*	Legal	1,031,645	1,515,209	1,181,172	1,457,820

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 13 Executive					
DIV 27 StormWater Restricted					
100-1327-521.12-14	Misc. Legal Expenses	20,000	480,000	0	480,000
*	StormWater Restricted	20,000	480,000	0	480,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 13 Executive					
DIV 38 Planning & Zoning					
100-1338-521.12-09	Other Professional Fees	3,500	7,800	7,442	7,800
*	Planning & Zoning	3,500	7,800	7,442	7,800
**	Executive	1,676,819	3,055,216	1,988,627	3,093,262

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 15 Non Departmental					
DIV 10 Finance Office					
100-1510-511.11-00	Salaries & Wages	155,756	227,430	213,957	231,312
100-1510-511.13-00	Overtime	0	500	299	0
100-1510-511.19-00	Salary Adjustment	0	2,979	0	4,748
100-1510-512.20-00	Benefit Adjustment	0	4,509	0	1,599
100-1510-512.21-00	Group Insurance	1,886	2,962	2,920	13,159
100-1510-512.23-00	Medicare	2,033	3,298	2,990	3,320
100-1510-512.24-01	Defined Contribution	4,107	0	0	0
100-1510-512.24-02	Defined Benefit	23,939	60,648	58,978	60,810
100-1510-512.26-00	Unemployment Insurance	650	1,099	941	1,071
100-1510-512.27-00	Worker's Compensation	5,441	10,744	8,304	10,303
100-1510-521.12-09	Other Professional Fees	43,601	6,300	6,251	21,000
100-1510-521.12-30	Accounting Services	0	5,700	8,000	15,000
100-1510-521.13-00	Technical Services	0	59,000	39,500	26,000
100-1510-523.32-03	Cellular Phones & Radios	0	400	0	0
100-1510-523.32-05	Postage & Shipping	0	0	0	100
100-1510-523.33-00	Advertising	1,937	3,000	2,342	2,000
100-1510-523.34-00	Printing & Binding	134	3,000	14	1,000
100-1510-523.35-00	Travel (Local)	0	100	100	150
100-1510-523.36-00	Dues & Fees	883	1,750	1,285	1,750
100-1510-523.37-00	Education & Travel	4,080	8,000	4,302	8,000
100-1510-531.11-00	Supplies	0	1,500	139	0
100-1510-531.11-01	Office Supplies	1,373	1,500	1,355	1,500
100-1510-531.11-03	Certificates & Awards	0	500	0	500
100-1510-531.14-00	Books & Publications	0	200	0	200
*	Finance Office	245,820	405,119	351,677	403,522

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 15 Non Departmental					
DIV 12 Accounting					
100-1512-511.11-00	Salaries & Wages	506,431	470,147	357,826	496,163
100-1512-511.13-00	Overtime	93	2,000	0	0
100-1512-511.19-00	Salary Adjustment	0	8,203	0	3,751
100-1512-512.20-00	Benefit Adjustment	0	10,364	0	1,658
100-1512-512.21-00	Group Insurance	5,478	5,368	4,636	46,091
100-1512-512.23-00	Medicare	6,858	6,817	4,963	10,674
100-1512-512.24-02	Defined Benefit	217,303	201,082	155,288	212,209
100-1512-512.26-00	Unemployment Insurance	2,074	2,228	1,532	2,317
100-1512-512.27-00	Worker's Compensation	14,892	16,206	11,054	16,794
100-1512-521.12-04	Medical	0	300	236	300
100-1512-523.32-05	Postage & Shipping	17	100	0	100
100-1512-523.33-00	Advertising	496	0	0	500
100-1512-523.34-00	Printing & Binding	0	4,000	56	0
100-1512-523.35-00	Travel (Local)	90	250	27	250
100-1512-523.36-00	Dues & Fees	2,473	1,630	1,190	1,425
100-1512-523.37-00	Education & Travel	7,028	7,088	2,720	4,700
100-1512-531.11-01	Office Supplies	3,130	4,300	4,271	3,000
100-1512-531.11-02	Operating Supplies	1,260	2,000	1,895	2,000
100-1512-531.14-00	Books & Publications	0	150	0	450
*	Accounting	767,623	742,233	545,694	802,382

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 15 Non Departmental					
DIV 15 Property Tax Division					
100-1515-511.11-00	Salaries & Wages	61,910	135,686	51,105	126,270
100-1515-511.19-00	Salary Adjustment	0	812	0	0
100-1515-512.20-00	Benefit Adjustment	0	4,155	0	0
100-1515-512.21-00	Group Insurance	769	1,827	945	17,256
100-1515-512.23-00	Medicare	871	1,967	673	1,821
100-1515-512.24-02	Defined Benefit	28,754	58,033	21,858	54,006
100-1515-512.26-00	Unemployment Insurance	160	657	222	602
100-1515-512.27-00	Worker's Compensation	191	473	160	434
100-1515-521.12-04	Medical	82	83	82	83
100-1515-521.12-09	Other Professional Fees	2,136	945	14,467	2,136
100-1515-523.32-05	Postage & Shipping	0	7,000	6,148	16,000
100-1515-523.33-00	Advertising	1,351	0	0	1,500
100-1515-523.34-00	Printing & Binding	0	600	578	1,500
100-1515-523.35-00	Travel (Local)	0	100	84	300
100-1515-523.36-00	Dues & Fees	0	150	0	150
100-1515-523.37-00	Education & Travel	535	1,280	0	2,500
100-1515-531.11-01	Office Supplies	1,333	4,192	4,187	3,000
100-1515-531.14-00	Books & Publications	0	0	0	100
100-1515-579.50-04	Tax Dept	5,204	5,700	4,413	5,700
*	Property Tax Division	103,296	223,660	104,922	233,358

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 15 Non Departmental					
DIV 17 Purchasing					
100-1517-511.11-00	Salaries & Wages	255,750	319,137	218,529	340,455
100-1517-511.13-00	Overtime	1,854	8,500	726	1,000
100-1517-511.19-00	Salary Adjustment	0	3,543	0	0
100-1517-512.20-00	Benefit Adjustment	0	5,169	0	0
100-1517-512.21-00	Group Insurance	3,513	3,856	3,168	15,176
100-1517-512.23-00	Medicare	3,420	3,888	3,062	4,863
100-1517-512.24-02	Defined Benefit	111,074	114,682	89,110	145,612
100-1517-512.26-00	Unemployment Insurance	1,050	1,260	891	1,641
100-1517-512.27-00	Worker's Compensation	2,271	2,553	1,982	7,486
100-1517-521.12-04	Medical	183	400	110	400
100-1517-521.12-09	Other Professional Fees	8,835	6,500	20,861	9,000
100-1517-522.22-01	Maintenance Equipment	1,166	3,000	1,405	1,500
100-1517-522.22-02	Maintenance Buildings	90	0	0	0
100-1517-522.22-04	Maintenance Vehicles	389	0	0	0
100-1517-523.32-05	Postage & Shipping	167	70	9	70
100-1517-523.33-00	Advertising	766	2,000	0	500
100-1517-523.34-00	Printing & Binding	0	0	0	500
100-1517-523.36-00	Dues & Fees	780	1,585	1,010	1,000
100-1517-523.37-00	Education & Travel	5,243	20,000	2,812	10,000
100-1517-531.11-01	Office Supplies	1,842	1,525	1,276	1,600
100-1517-531.11-02	Operating Supplies	918	1,500	1,456	1,500
100-1517-531.11-40	Uniforms	636	700	757	800
100-1517-531.14-00	Books & Publications	0	500	0	0
100-1517-531.99-99	Inventory (Over) Under	3,208	3,000	2	3,000
*	Purchasing	403,155	503,368	347,166	546,103

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 15 Non Departmental					
DIV 35 Information Resources					
100-1535-511.11-00	Salaries & Wages	0	0	61,988	0
100-1535-512.21-00	Group Insurance	0	0	767	0
100-1535-512.23-00	Medicare	0	0	844	0
100-1535-512.24-02	Defined Benefit	0	0	27,203	0
100-1535-512.26-00	Unemployment Insurance	0	0	273	0
100-1535-512.27-00	Worker's Compensation	0	0	3,330	0
*	Information Resources	0	0	94,405	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 15 Non Departmental					
DIV 40 Human Resources					
100-1540-511.11-00	Salaries & Wages	189,956	368,155	284,971	285,517
100-1540-511.12-00	Temporary Employees	0	0	0	5,000
100-1540-511.13-00	Overtime	9	0	0	0
100-1540-511.19-00	Salary Adjustment	0	714	0	19,126
100-1540-512.20-00	Benefit Adjustment	0	2,326	0	8,458
100-1540-512.21-00	Group Insurance	2,233	3,161	3,789	23,036
100-1540-512.23-00	Medicare	2,885	5,739	4,888	5,865
100-1540-512.24-02	Defined Benefit	72,463	82,883	84,509	76,233
100-1540-512.26-00	Unemployment Insurance	411	956	1,001	1,334
100-1540-512.27-00	Worker's Compensation	4,418	12,534	10,789	10,543
100-1540-512.27-01	SITF	3,220	35,408	35,408	40,000
100-1540-512.27-03	AmTrust	1,339	8,600	0	0
100-1540-521.12-04	Medical	681	300	164	500
100-1540-521.12-09	Other Professional Fees	1,644	30,387	26,232	100,000
100-1540-522.20-00	Recruitment Services	0	8,500	8,500	8,500
100-1540-523.32-05	Postage & Shipping	0	170	0	500
100-1540-523.33-00	Advertising	315	725	721	1,000
100-1540-523.34-00	Printing & Binding	106	230	226	4,000
100-1540-523.35-00	Travel (Local)	0	150	0	0
100-1540-523.36-00	Dues & Fees	150	345	150	2,885
100-1540-523.37-00	Education & Travel	2,831	4,860	2,963	5,000
100-1540-531.11-01	Office Supplies	2,159	3,690	3,631	4,000
100-1540-531.11-02	Operating Supplies	0	0	0	2,000
100-1540-531.11-03	Certificates & Awards	0	0	0	600
100-1540-531.11-04	Special Events General	0	6,113	4,863	15,000
100-1540-531.11-05	Special Events:Empl Recog	702	0	0	0
100-1540-531.14-00	Books & Publications	0	200	61	1,500
100-1540-542.24-00	Computers & Hardware	0	1,700	800	0
*	Human Resources	285,522	577,846	473,666	620,597

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 15 Non Departmental					
DIV 65 Buildings & Grounds					
100-1565-511.11-00	Salaries & Wages	428,835	443,095	371,631	496,763
100-1565-511.13-00	Overtime	39,710	16,000	46,113	30,000
100-1565-511.19-00	Salary Adjustment	0	4,791	0	0
100-1565-512.20-00	Benefit Adjustment	0	20,770	0	0
100-1565-512.21-00	Group Insurance	4,356	5,079	4,490	77,857
100-1565-512.23-00	Medicare	11,030	10,050	9,898	12,375
100-1565-512.24-02	Defined Benefit	152,151	164,507	134,000	176,437
100-1565-512.26-00	Unemployment Insurance	1,998	2,113	1,810	2,356
100-1565-512.27-00	Worker's Compensation	19,121	21,847	16,954	25,298
100-1565-521.12-04	Medical	1,008	1,000	596	600
100-1565-521.12-09	Other Professional Fees	5,002	13,700	13,700	12,500
100-1565-521.14-00	City Bills	126,840	125,000	103,164	80,000
100-1565-522.22-01	Maintenance Equipment	6,834	14,000	4,783	7,000
100-1565-522.22-02	Maintenance Buildings	61,708	240,660	228,517	300,000
100-1565-522.22-04	Maintenance Vehicles	11,805	0	0	0
100-1565-523.23-20	Rental of Equip & Vehicle	0	2,000	150	1,500
100-1565-523.32-05	Postage & Shipping	0	100	0	100
100-1565-523.33-00	Advertising	0	2,000	0	2,000
100-1565-523.37-00	Education & Travel	3,856	3,200	820	3,500
100-1565-523.40-00	Uniform & Towel Services	681	0	0	0
100-1565-531.11-02	Operating Supplies	15,901	48,500	40,567	30,000
100-1565-531.11-09	Construction Supplies	3,176	6,300	716	5,000
100-1565-531.11-13	Storm Restoration	116	2,000	0	5,000
100-1565-531.11-40	Uniforms	14,390	17,181	17,110	23,180
100-1565-531.12-20	Gas (Natural & Propane)	9,429	17,000	6,604	10,000
100-1565-531.16-00	Small & Safety Equipment	646	1,500	257	1,500
*	Buildings & Grounds	918,593	1,182,393	1,001,880	1,302,966

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 15 Non Departmental					
DIV 85 Admin. Alloc.					
100-1585-551.14-00	Alloc Cost - Click to GOV	0	37,200	34,100	0
100-1585-611.10-16	50 Worst Properties	0	0	0	500,000
100-1585-611.11-13	Transfer to E-911 SRF	0	867,593	0	1,095,346
*	Admin. Alloc.	0	904,793	34,100	1,595,346

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 15 Non Departmental					
DIV 90 Allocated Cost A & G					
100-1590-551.23-00	Indirect Cost-Water/Sewer	148,871	0	0	0
*	Allocated Cost A & G	148,871	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 15 Non Departmental					
DIV 99 Non Departmental					
100-1599-512.27-02	GA SBWC	8,573	0	6,756	7,000
100-1599-512.27-03	AmTrust	264,791	10,000	2,729	10,000
100-1599-512.28-00	Retirees Health Insurance	495,788	560,000	539,824	560,000
100-1599-521.12-01	Accounting	79,200	95,000	88,000	95,000
100-1599-521.12-09	Other Professional Fees	16,688	228,200	40,732	50,000
100-1599-521.12-25	K.E.P.B	65,000	65,000	62,408	65,000
100-1599-522.11-00	Gen.Supplies & Materials	1,427	10,000	1,140	5,104
100-1599-522.21-12	Animal Control	177,380	250,000	199,710	250,000
100-1599-522.23-22	Jefferson Building Rent	353,289	365,000	361,860	416,714
100-1599-523.31-00	Insurance/Adjustments	372-	0	2,351-	0
100-1599-523.31-01	General Liability	184,956	225,000	186,636	225,000
100-1599-523.32-05	Postage & Shipping	400	0	0	0
100-1599-523.33-00	Advertising	541	5,945	5,946	6,000
100-1599-551.14-00	Alloc Cost - Click to GOV	0	0	0	369,929
100-1599-551.15-00	Allocated from IT	712,500	767,191	703,263	293,643
100-1599-579.21-00	Contingent Fund	0	408,408	12,075	350,000
100-1599-579.91-00	Bank Service Charges	1,868	20,000	401	0
100-1599-581.11-00	Principal	129,350	0	0	130,000
100-1599-582.21-00	Interest Expense	53,220	0	0	54,000
100-1599-611.10-02	Transfer to Cap Proj Fund	0	0	0	1,134,086
100-1599-611.10-13	Transfer to E-911 SRF	665,550	0	0	0
*	Non Departmental	3,210,149	3,009,744	2,209,129	4,021,476
**	Non Departmental	6,083,029	7,549,156	5,162,639	9,525,750

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 26 Judicial					
DIV 50 Municipal Court					
100-2650-511.11-00	Salaries & Wages	437,437	452,532	380,131	467,043
100-2650-511.12-00	Temporary Employees	12,425	13,500	9,065	13,500
100-2650-511.13-00	Overtime	0	10,000	0	1,000
100-2650-511.19-00	Salary Adjustment	0	3,360	0	3,196
100-2650-512.20-00	Benefit Adjustment	0	12,110	0	1,413
100-2650-512.21-00	Group Insurance	49,364	5,614	5,527	36,706
100-2650-512.23-00	Medicare	6,885	6,481	6,211	7,026
100-2650-512.24-01	Defined Contribution	10,079	0	0	0
100-2650-512.24-02	Defined Benefit	124,659	141,851	119,328	146,123
100-2650-512.26-00	Unemployment Insurance	1,800	2,159	1,667	2,181
100-2650-512.27-00	Worker's Compensation	7,875	8,525	7,186	8,392
100-2650-521.12-04	Medical	1,009	1,000	289	1,000
100-2650-521.12-09	Other Professional Fees	120	5,000	1,150	5,000
100-2650-521.12-14	Misc. Legal Expenses	70,143	90,000	126,674	90,000
100-2650-522.12-09	Other Professional	0	2,500	0	0
100-2650-523.36-00	Dues & Fees	558	640	123	3,290
100-2650-523.37-00	Education & Travel	10,280	11,500	8,110	9,600
100-2650-523.40-00	Uniform & Towel Services	2,060	2,500	2,500	2,500
100-2650-531.11-01	Office Supplies	3,892	4,000	3,787	5,000
100-2650-531.11-02	Operating Supplies	33	1,000	986	0
100-2650-531.14-00	Books & Publications	38	350	0	0
100-2650-542.24-00	Computers & Hardware	1,337	0	0	0
*	Municipal Court	739,994	774,622	672,734	802,970
**	Judicial	739,994	774,622	672,734	802,970

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 32 Police Administration					
DIV 10 Police Administration					
100-3210-511.11-00	Salaries & Wages	6,357,307	6,533,304	5,190,105	6,188,649
100-3210-511.13-00	Overtime	434,501	600,000	493,718	500,000
100-3210-511.19-00	Salary Adjustment	0	107,579	0	501,655
100-3210-512.20-00	Benefit Adjustment	0	187,687	0	214,858
100-3210-512.21-00	Group Insurance	1,243,083	82,602	71,779	599,361
100-3210-512.23-00	Medicare	116,682	121,146	102,428	118,298
100-3210-512.24-01	Defined Contribution	1,487	0	0	0
100-3210-512.24-02	Defined Benefit	2,514,459	2,612,076	2,032,283	2,447,018
100-3210-512.26-00	Unemployment Insurance	27,928	29,774	25,067	28,603
100-3210-512.27-00	Worker's Compensation	209,422	240,422	185,640	226,855
100-3210-512.29-00	Uniform Allowance	9,583	12,000	11,538	12,000
100-3210-521.12-04	Medical	18,270	20,000	12,704	20,000
100-3210-521.12-09	Other Professional Fees	35,886	9,300	8,506	9,300
100-3210-521.13-00	Technical Services	3,901	33,711	25,214	34,540
100-3210-521.14-00	City Bills	285,332	290,000	214,973	290,000
100-3210-522.22-01	Maintenance Equipment	1,210	2,000	1,626	1,500
100-3210-522.22-02	Maintenance Buildings	74,902	0	0	0
100-3210-522.22-04	Maintenance Vehicles	58,535	1,901	1,620	0
100-3210-522.23-20	Rental of Equip	34	508	408	508
100-3210-523.23-20	Rental of Equip & Vehicle	374	0	0	0
100-3210-523.32-01	Telephone	10,302	11,304	9,149	10,400
100-3210-523.32-05	Postage & Shipping	145	100	24	2,000
100-3210-523.33-00	Advertising	780	2,000	721	0
100-3210-523.34-00	Printing & Binding	3,996	4,200	3,891	4,200
100-3210-523.35-00	Travel (Local)	0	500	355	500
100-3210-523.36-00	Dues & Fees	2,016	3,824	1,821	5,915
100-3210-523.37-00	Education & Travel	30,176	12,000	11,982	12,000
100-3210-523.38-50	Software & Maint.	30,404	46,476	38,542	45,932
100-3210-531.11-01	Office Supplies	4,223	4,000	3,749	5,000
100-3210-531.11-02	Operating Supplies	11,719	11,000	7,980	5,000
100-3210-531.11-03	Certificates & Awards	0	150	0	150
100-3210-531.11-13	Storm Restoration	0	0	2,536	0
100-3210-531.11-40	Uniforms	40,461	59,000	58,757	59,000
100-3210-531.12-15	HVAC and Electricity	2,876	2,500	711	4,000
100-3210-531.12-20	Gas (Natural & Propane)	12,430	12,000	10,904	10,500
100-3210-531.12-70	Fuel (Diesel)	170,191	5,000	0	5,000
100-3210-531.13-00	Food	53	0	0	0
100-3210-531.16-00	Small & Safety Equipment	28,828	11,373	10,365	20,000
100-3210-542.20-00	Equipment	14,524	0	0	0
100-3210-542.22-00	Vehicles	213,702	0	0	0
100-3210-578.80-00	Claims & Damages	768	0	0	0
100-3210-579.50-03	Police Dept	946	0	902	0
*	Police Administration	11,971,436	11,069,437	8,539,998	11,382,742

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 32 Police Administration					
DIV 26 Jail Division					
100-3226-511.11-00	Salaries & Wages	634,872	622,197	507,044	636,066
100-3226-511.13-00	Overtime	58,304	100,000	51,220	100,000
100-3226-511.19-00	Salary Adjustment	0	12,365	0	659
100-3226-512.20-00	Benefit Adjustment	0	20,121	0	292
100-3226-512.21-00	Group Insurance	8,557	9,121	8,290	78,493
100-3226-512.23-00	Medicare	9,324	9,022	7,743	9,218
100-3226-512.24-02	Defined Benefit	275,375	266,114	219,351	272,046
100-3226-512.26-00	Unemployment Insurance	3,015	2,935	2,502	2,999
100-3226-512.27-00	Worker's Compensation	21,736	23,246	18,163	23,747
100-3226-521.12-04	Medical	0	500	0	500
100-3226-521.12-09	Other Professional Fees	1,194	47,500	3,539	80,000
100-3226-522.22-01	Maintenance Equipment	2,701	0	0	0
100-3226-522.22-02	Maintenance Buildings	20,857	2,350	1,172	2,350
100-3226-523.33-00	Advertising	0	1,000	0	1,000
100-3226-531.11-01	Office Supplies	550	1,000	999	2,000
100-3226-531.11-02	Operating Supplies	15,484	15,000	9,647	15,000
100-3226-531.13-00	Food	95,030	139,500	139,489	140,000
*	Jail Division	1,146,999	1,271,971	969,159	1,364,370

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 32 Police Administration					
DIV 80 Police Code Enforcement					
100-3280-511.11-00	Salaries & Wages	197,253	208,632	148,853	250,938
100-3280-511.13-00	Overtime	7,419	6,000	7,139	10,000
100-3280-511.19-00	Salary Adjustment	0	4,173	0	0
100-3280-512.20-00	Benefit Adjustment	0	7,955	0	0
100-3280-512.21-00	Group Insurance	2,842	3,362	2,676	33,121
100-3280-512.23-00	Medicare	2,748	3,025	2,160	3,639
100-3280-512.24-02	Defined Benefit	85,704	89,232	63,683	107,326
100-3280-512.26-00	Unemployment Insurance	867	980	683	1,185
100-3280-512.27-00	Worker's Compensation	10,133	11,963	7,902	11,881
100-3280-531.11-01	Office Supplies	1,246	0	0	0
100-3280-531.11-02	Operating Supplies	996	1,000	981	1,000
100-3280-531.11-40	Uniforms	2,409	5,000	0	5,000
*	Police Code Enforcement	311,617	341,322	234,077	424,090
**	Police Administration	13,430,052	12,682,730	9,743,234	13,171,202

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 35 Fire					
DIV 10 Fire Administration					
100-3510-511.11-00	Salaries & Wages	3,246,092	3,588,813	2,888,070	4,066,163
100-3510-511.13-00	Overtime	336,352	400,000	219,469	250,000
100-3510-511.19-00	Salary Adjustment	0	57,812	0	12,999
100-3510-512.20-00	Benefit Adjustment	0	112,759	0	5,748
100-3510-512.21-00	Group Insurance	41,049	47,931	43,374	406,828
100-3510-512.23-00	Medicare	49,065	53,990	42,990	60,830
100-3510-512.24-02	Defined Benefit	1,396,826	1,521,459	1,215,388	1,725,072
100-3510-512.26-00	Unemployment Insurance	14,388	16,548	12,952	18,673
100-3510-512.27-00	Worker's Compensation	170,537	263,111	155,991	246,052
100-3510-521.12-04	Medical	3,539	20,680	19,019	11,635
100-3510-521.12-09	Other Professional Fees	46,951	97,720	50,090	51,890
100-3510-521.13-00	Technical Services	594	0	0	0
100-3510-521.14-00	City Bills	65,319	66,000	57,066	66,000
100-3510-522.22-01	Maintenance Equipment	22,401	28,102	22,903	32,255
100-3510-522.22-02	Maintenance Buildings	16,366	0	32	0
100-3510-522.22-04	Maintenance Vehicles	134,074	0	0	0
100-3510-522.23-20	Rental of Equip	0	5,000	5,000	3,500
100-3510-523.32-05	Postage & Shipping	0	50	0	50
100-3510-523.33-00	Advertising	0	3,000	2,387	5,040
100-3510-523.34-00	Printing & Binding	881	1,220	896	1,100
100-3510-523.36-00	Dues & Fees	2,042	4,015	2,890	3,440
100-3510-523.37-00	Education & Travel	26,869	45,475	13,638	26,437
100-3510-523.38-50	Software & Maint.	3,850	6,850	2,280	6,610
100-3510-531.11-01	Office Supplies	2,008	2,500	2,369	10,350
100-3510-531.11-02	Operating Supplies	39,072	63,900	62,443	37,904
100-3510-531.11-03	Certificates & Awards	1,003	3,000	0	3,000
100-3510-531.11-40	Uniforms	29,791	69,658	69,623	70,418
100-3510-531.12-20	Gas (Natural & Propane)	11,643	13,300	11,231	18,119
100-3510-531.12-70	Fuel (Diesel)	32,695	57,000	3,325	0
100-3510-531.14-00	Books & Publications	7,478	14,600	7,277	5,000
100-3510-531.16-00	Small & Safety Equipment	55,129	62,913	61,728	72,280
100-3510-542.23-00	Furniture & Fixtures	0	8,000	7,539	0
100-3510-582.22-50	Interest Lease Expense	16,638	7,619	7,617	3,858
100-3510-582.22-51	Principal Lease Expense	280,615	150,462	150,460	154,225
*	Fire Administration	6,053,267	6,793,487	5,138,047	7,375,476
**	Fire	6,053,267	6,793,487	5,138,047	7,375,476

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 42 Public Works					
DIV 10 PW Administration					
100-4210-511.11-00	Salaries & Wages	114,020	124,555	138,129	129,651
100-4210-511.13-00	Overtime	0	0	383	952
100-4210-511.19-00	Salary Adjustment	0	2,491	0	0
100-4210-512.20-00	Benefit Adjustment	0	2,534	0	0
100-4210-512.21-00	Group Insurance	1,423	1,548	1,888	11,566
100-4210-512.23-00	Medicare	1,476	1,806	1,933	1,842
100-4210-512.24-02	Defined Benefit	46,676	53,272	59,041	55,452
100-4210-512.26-00	Unemployment Insurance	468	586	601	593
100-4210-512.27-00	Worker's Compensation	3,319	4,981	4,233	5,024
100-4210-523.36-00	Dues & Fees	0	0	0	510
100-4210-523.37-00	Education & Travel	0	4,860	2,907	4,205
100-4210-531.11-01	Office Supplies	0	445	434	590
*	PW Administration	167,382	197,078	209,549	210,385

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 42 Public Works					
DIV 20 Roads & Drainages					
100-4220-511.11-00	Salaries & Wages	287,326	372,004	260,974	345,352
100-4220-511.13-00	Overtime	2,836	3,500	15,502	20,000
100-4220-511.19-00	Salary Adjustment	0	5,463	0	44,632
100-4220-512.20-00	Benefit Adjustment	0	10,364	0	0
100-4220-512.21-00	Group Insurance	88,355	5,847	3,975	34,469
100-4220-512.23-00	Medicare	3,899	4,747	3,920	4,993
100-4220-512.24-02	Defined Benefit	121,456	140,017	104,127	147,708
100-4220-512.26-00	Unemployment Insurance	1,183	1,562	1,148	1,608
100-4220-512.27-00	Worker's Compensation	20,734	24,205	17,966	24,318
100-4220-521.12-04	Medical	48	1,650	654	0
100-4220-521.12-09	Other Professional Fees	1,256	2,500	775	0
100-4220-522.22-01	Maintenance Equipment	1,414	3,000	0	2,000
100-4220-522.22-02	Maintenance Buildings	40	0	0	0
100-4220-522.22-04	Maintenance Vehicles	4,702	0	195-	0
100-4220-523.23-20	Rental of Equip & Vehicle	0	2,000	0	2,000
100-4220-523.33-00	Advertising	0	500	0	0
100-4220-523.36-00	Dues & Fees	90	300	184	300
100-4220-523.37-00	Education & Travel	1,745	2,450	591	2,400
100-4220-523.39-01	Towing	700	1,500	0	1,500
100-4220-523.40-00	Uniform & Towel Services	85	0	0	0
100-4220-531.11-01	Office Supplies	0	500	476	500
100-4220-531.11-02	Operating Supplies	25,366	88,288	74,761	181,200
100-4220-531.11-09	Construction Supplies	8,941	39,454	12,811	21,697
100-4220-531.11-13	Storm Restoration	1,558	5,000	4,128	8,000
100-4220-531.11-40	Uniforms	7,393	13,000	12,511	12,000
100-4220-531.16-00	Small & Safety Equipment	228	1,000	746	1,000
100-4220-541.12-10	Street & Roads	59,828	31,855	34,445	35,000
100-4220-551.26-00	Indirect Cost - Fleet	285,980	442,996	406,076	0
100-4220-578.80-00	Claims & Damages	366	0	0	0
100-4220-582.22-50	Interest Lease Expense	5,766	2,937	0	3,000
100-4220-582.22-51	Principal Lease Expense	74,689	77,519	0	77,525
*	Roads & Drainages	1,005,984	1,284,158	955,575	971,202

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 42 Public Works					
DIV 30 Transportation					
100-4230-511.11-00	Salaries & Wages	91,121	275,078	69,221	151,024
100-4230-511.13-00	Overtime	0	0	592	0
100-4230-511.19-00	Salary Adjustment	0	1,461	0	0
100-4230-512.20-00	Benefit Adjustment	0	46	0	0
100-4230-512.21-00	Group Insurance	937	974	1,050	7,274
100-4230-512.23-00	Medicare	1,029	1,059	963	2,151
100-4230-512.24-02	Defined Benefit	33,106	31,237	30,151	64,593
100-4230-512.26-00	Unemployment Insurance	325	343	310	732
100-4230-512.27-00	Worker's Compensation	3,961	4,188	3,710	8,934
100-4230-521.12-02	Engineering	64,015	124,958	73,423	291,000
100-4230-523.33-00	Advertising	2,298	5,000	3,408	4,000
100-4230-523.36-00	Dues & Fees	0	900	364	900
100-4230-523.37-00	Education & Travel	644	2,500	2,093	2,500
100-4230-531.11-01	Office Supplies	176	500	493	600
100-4230-531.11-40	Uniforms	0	295	240	510
100-4230-531.14-00	Books & Publications	0	600	0	600
*	Transportation	197,612	449,139	186,018	534,818
**	Public Works	1,370,978	1,930,375	1,351,142	1,716,405

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 47 Utility Enterprise					
DIV 10 Customer Services					
100-4710-511.11-00	Salaries & Wages	0	0	194,146	0
100-4710-512.21-00	Group Insurance	0	0	2,556	0
100-4710-512.23-00	Medicare	0	0	2,704	0
100-4710-512.24-02	Defined Benefit	0	0	87,060	0
100-4710-512.27-00	Worker's Compensation	0	0	1,552	0
*	Customer Services	0	0	288,018	0
**	Utility Enterprise	0	0	288,018	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 61 Parks & Recreation					
DIV 10 Parks & Recreation					
100-6110-511.11-00	Salaries & Wages	144,182	121,543	159,227	150,270
100-6110-511.13-00	Overtime	0	0	565	1,000
100-6110-511.19-00	Salary Adjustment	0	1,600	0	0
100-6110-512.20-00	Benefit Adjustment	0	2,717	0	0
100-6110-512.21-00	Group Insurance	67,238	1,431	1,989	16,873
100-6110-512.23-00	Medicare	2,742	1,668	3,532	4,111
100-6110-512.24-02	Defined Benefit	56,809	49,186	58,526	50,892
100-6110-512.26-00	Unemployment Insurance	627	541	713	716
100-6110-512.27-00	Worker's Compensation	5,953	4,706	6,680	6,485
100-6110-521.12-04	Medical	0	0	82	200
100-6110-523.32-05	Postage & Shipping	13	0	0	0
100-6110-523.37-00	Education & Travel	0	1,700	1,604	1,500
100-6110-531.11-14	Restricted Donation	0	0	12,490	0
*	Parks & Recreation	277,564	185,092	245,408	232,047

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 61 Parks & Recreation					
DIV 20 Programs					
100-6120-511.11-00	Salaries & Wages	181,799	251,841	171,903	244,954
100-6120-511.19-00	Salary Adjustment	0	1,458	0	3,567
100-6120-512.20-00	Benefit Adjustment	0	6,334	0	1,577
100-6120-512.21-00	Group Insurance	1,597	1,941	1,731	26,234
100-6120-512.23-00	Medicare	4,072	7,244	4,142	5,898
100-6120-512.24-02	Defined Benefit	62,972	82,924	56,370	88,583
100-6120-512.26-00	Unemployment Insurance	723	1,201	706	1,138
100-6120-512.27-00	Worker's Compensation	7,683	12,758	7,549	12,088
100-6120-521.12-04	Medical	1,198	850	0	0
100-6120-521.12-09	Other Professional Fees	31,499	17,500	15,261	19,500
100-6120-523.35-00	Travel (Local)	550	1,500	753	1,500
100-6120-523.36-00	Dues & Fees	3,185	1,150	1,108	3,150
100-6120-523.37-00	Education & Travel	2,480	2,300	2,025	2,300
100-6120-531.11-01	Office Supplies	1,258	1,500	1,607	1,500
100-6120-531.11-02	Operating Supplies	31,104	5,000	4,938	5,000
100-6120-531.11-12	Programs Expense	21,420	107,200	101,578	105,600
100-6120-531.11-40	Uniforms	1,932	3,000	3,000	3,000
100-6120-531.13-00	Food	1,170	1,300	1,207	1,500
100-6120-579.01-00	REFUNDS	785	1,500	265	1,500
*	Programs	355,427	508,501	374,143	528,589

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 61 Parks & Recreation					
DIV 22 Parks/Facilities					
100-6122-511.11-00	Salaries & Wages	204,647	228,808	156,732	257,324
100-6122-511.13-00	Overtime	2,247	4,000	2,948	4,000
100-6122-511.19-00	Salary Adjustment	0	435	0	737
100-6122-512.20-00	Benefit Adjustment	0	8,137	0	326
100-6122-512.21-00	Group Insurance	3,497	3,988	4,373	33,227
100-6122-512.23-00	Medicare	3,788	4,437	3,167	5,472
100-6122-512.24-02	Defined Benefit	82,631	90,137	58,947	98,048
100-6122-512.26-00	Unemployment Insurance	897	1,081	707	1,218
100-6122-512.27-00	Worker's Compensation	8,960	10,959	6,984	12,423
100-6122-521.12-04	Medical	231	470	468	0
100-6122-521.12-09	Other Professional Fees	8,526	56,600	56,242	57,000
100-6122-521.14-00	City Bills	101,914	80,000	109,157	80,000
100-6122-522.22-01	Maintenance Equipment	3,057	4,800	3,908	6,000
100-6122-522.22-02	Maintenance Buildings	11,700	11,200	11,176	10,000
100-6122-522.22-04	Maintenance Vehicles	263	2,000	500	2,000
100-6122-522.23-00	Rentals	0	1,000	580	1,000
100-6122-522.23-20	Rental of Equip	0	1,000	0	1,000
100-6122-523.23-20	Rental of Equip & Vehicle	460	0	0	0
100-6122-523.33-00	Advertising	0	500	500	500
100-6122-523.37-00	Education & Travel	525	1,500	1,125	1,500
100-6122-524.30-00	Uniform Service	116	0	0	0
100-6122-531.11-01	Office Supplies	90	100	100	100
100-6122-531.11-02	Operating Supplies	11,926	21,880	20,571	22,000
100-6122-531.11-04	Special Events General	0	2,200	1,230	2,200
100-6122-531.11-08	Special Events: Christmas	153	0	0	0
100-6122-531.11-11	Janitorial Supplies	1,984	2,000	1,981	2,000
100-6122-531.11-13	Storm Restoration	0	0	792	0
100-6122-531.11-40	Uniforms	4,877	7,500	7,473	7,500
100-6122-531.12-20	Gas (Natural & Propane)	7,381	7,500	4,612	7,500
100-6122-531.16-00	Small & Safety Equipment	853	1,000	549	1,000
*	Parks/Facilities	460,723	553,232	454,822	614,075
**	Parks & Recreation	1,093,714	1,246,825	1,074,373	1,374,711

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 72 Community Services					
DIV 10 Inspections/Permit/P&Z					
100-7210-511.11-00	Salaries & Wages	584,026	608,034	450,565	665,589
100-7210-511.19-00	Salary Adjustment	0	11,991	0	0
100-7210-512.20-00	Benefit Adjustment	0	15,785	0	0
100-7210-512.21-00	Group Insurance	97,322	8,231	8,365	60,697
100-7210-512.23-00	Medicare	7,747	8,817	6,215	9,613
100-7210-512.24-01	Defined Contribution	6,846	0	0	0
100-7210-512.24-02	Defined Benefit	218,908	234,667	187,345	289,712
100-7210-512.26-00	Unemployment Insurance	2,385	2,896	1,964	3,157
100-7210-512.27-00	Worker's Compensation	21,197	26,600	17,006	27,695
100-7210-521.12-04	Medical	0	400	164	0
100-7210-521.12-09	Other Professional Fees	15,805	79,850	80,208	118,000
100-7210-522.22-04	Maintenance Vehicles	2,232	0	0	2,400
100-7210-523.23-20	Rental of Equip & Vehicle	0	0	0	32,291
100-7210-523.32-05	Postage & Shipping	335	150	96	100
100-7210-523.33-00	Advertising	16,038	17,500	15,176	12,500
100-7210-523.34-00	Printing & Binding	1,501	1,500	559	1,500
100-7210-523.35-00	Travel (Local)	121	300	315	200
100-7210-523.36-00	Dues & Fees	1,353	2,650	2,177	3,000
100-7210-523.37-00	Education & Travel	12,280	13,200	15,850	12,000
100-7210-523.38-00	Licenses	0	0	8	0
100-7210-523.38-50	Software & Maint.	1,339	104,300	98,733	0
100-7210-523.42-01	Final Plat	135	1,050	1,047	300
100-7210-531.11-01	Office Supplies	4,895	5,500	5,386	4,000
100-7210-531.11-02	Operating Supplies	4,081	5,500	4,825	4,000
100-7210-531.11-40	Uniforms	3,862	6,500	6,114	5,500
100-7210-531.13-00	Food	422	0	0	0
100-7210-531.14-00	Books & Publications	507	650	609	500
100-7210-531.16-00	Small & Safety Equipment	0	1,600	988	0
100-7210-542.22-00	Vehicles	29,096	0	0	0
100-7210-542.23-00	Furniture & Fixtures	6,201	2,100	1,035	0
100-7210-579.01-00	REFUNDS	2,613	1,500	0	1,500
*	Inspections/Permit/P&Z	1,041,247	1,161,271	904,750	1,254,254
**	Community Services	1,041,247	1,161,271	904,750	1,254,254

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 100 General Fund					
DEPT 75 Economic Development					
DIV 20 Economic Development					
100-7520-511.11-00	Salaries & Wages	264,174	256,862	227,038	270,294
100-7520-511.19-00	Salary Adjustment	0	5,137	0	3,995
100-7520-512.20-00	Benefit Adjustment	0	5,822	0	1,767
100-7520-512.21-00	Group Insurance	2,456	2,546	2,951	18,973
100-7520-512.23-00	Medicare	3,483	3,725	3,061	3,911
100-7520-512.24-01	Defined Contribution	3,590	0	0	0
100-7520-512.24-02	Defined Benefit	78,418	78,048	69,811	82,492
100-7520-512.26-00	Unemployment Insurance	1,106	1,233	1,002	1,259
100-7520-512.27-00	Worker's Compensation	13,435	15,045	12,222	15,364
100-7520-521.12-04	Medical	0	200	0	0
100-7520-521.12-09	Other Professional Fees	21,435	68,500	56,781	21,150
100-7520-521.12-26	Special Events	35,000	76,650	71,656	76,650
100-7520-523.32-05	Postage & Shipping	130	100	15	100
100-7520-523.33-00	Advertising	8,789	29,005	25,857	26,500
100-7520-523.34-00	Printing & Binding	268	11,370	9,116	8,000
100-7520-523.35-00	Travel (Local)	313	1,000	393	600
100-7520-523.36-00	Dues & Fees	5,816	10,870	6,445	10,000
100-7520-523.37-00	Education & Travel	9,696	15,775	9,925	12,000
100-7520-531.11-01	Office Supplies	1,552	2,300	2,067	3,000
100-7520-531.11-02	Operating Supplies	1,202	0	0	0
100-7520-531.13-00	Food	236	2,000	884	1,000
100-7520-531.14-00	Books & Publications	4	500	0	500
100-7520-542.22-00	Vehicles	5,845	0	0	0
*	Economic Development	456,948	586,688	499,224	557,555
**	Economic Development	456,948	586,688	499,224	557,555
***	General Fund	32,569,247	36,424,036	27,410,688	39,660,643

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 210 Condemned Fund					
DEPT 32 Police Administration					
DIV 10 Police Administration					
210-3210-523.37-00	Education & Travel	0	0	280	0
210-3210-531.11-02	Operating Supplies	307	0	0	0
*	Police Administration	307	0	280	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 210 Condemned Fund					
DEPT 32 Police Administration					
DIV 22 Condemned Funds					
210-3222-521.12-09	Other Professional Fees	0	7,000	993	0
210-3222-521.13-00	Technical Services	1,627	0	0	0
210-3222-522.22-02	Maintenance Buildings	2,300	11,975	11,975	0
210-3222-523.37-00	Education & Travel	72,608	46,270	37,453	75,000
210-3222-531.11-02	Operating Supplies	6,433	4,330	4,329	40,000
210-3222-531.16-00	Small & Safety Equipment	136,232	185,286	83,151	82,500
210-3222-542.21-00	Machinery	0	0	0	94,508
210-3222-542.22-00	Vehicles	152,358	0	0	0
*	Condemned Funds	371,558	254,861	137,901	292,008
**	Police Administration	371,865	254,861	138,181	292,008
***	Condemned Fund	371,865	254,861	138,181	292,008

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 215 E-911 Fund					
DEPT 15 Non Departmental					
DIV 99 Non Departmental					
215-1599-579.91-00	Bank Service Charges	141	0	0	0
*	Non Departmental	141	0	0	0
**	Non Departmental	141	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 215 E-911 Fund					
DEPT 38 Public Safety					
DIV 00 E-911 Communications					
215-3800-511.11-00	Salaries & Wages	540,080	555,329	438,346	571,686
215-3800-511.13-00	Overtime	47,469	75,000	68,401	60,000
215-3800-511.19-00	Salary Adjustment	0	10,546	0	3,178
215-3800-512.20-00	Benefit Adjustment	0	15,704	0	1,405
215-3800-512.21-00	Group Insurance	6,504	7,673	6,577	52,754
215-3800-512.23-00	Medicare	7,844	8,051	7,081	8,126
215-3800-512.24-02	Defined Benefit	228,164	237,514	180,914	244,510
215-3800-512.26-00	Unemployment Insurance	2,531	2,618	2,269	2,666
215-3800-512.27-00	Worker's Compensation	3,607	3,961	4,129	4,079
215-3800-512.29-00	Uniform Allowance	417	8,000	7,462	8,000
215-3800-521.12-04	Medical	0	1,500	461	400
215-3800-521.13-00	Technical Services	0	121,507	120,895	42,714
215-3800-522.22-01	Maintenance Equipment	5,228	10,000	2,174	0
215-3800-522.23-20	Rental of Equip	1,251	2,502	1,668	2,085
215-3800-523.32-01	Telephone	77,009	1,000	298	0
215-3800-523.36-00	Dues & Fees	708	1,246	993	1,246
215-3800-523.37-00	Education & Travel	0	7,328	1,046	10,000
215-3800-523.38-50	Software & Maint.	66,199	105,960	105,383	181,861
215-3800-531.11-01	Office Supplies	2,029	2,700	2,691	3,000
215-3800-531.11-02	Operating Supplies	3,109	2,700	1,746	3,000
215-3800-551.14-00	Alloc Cost - Click to GOV	0	6,200	5,687	246,859
215-3800-551.15-00	Allocated from IT	56,878	51,146	46,882	31,777
*	E-911 Communications	1,049,027	1,238,185	1,005,103	1,479,346
**	Public Safety	1,049,027	1,238,185	1,005,103	1,479,346
***	E-911 Fund	1,049,168	1,238,185	1,005,103	1,479,346

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 225 Restricted Grants Fund					
DEPT 13 Executive					
DIV 20 City Manager					
225-1320-521.12-09	Other Professional Fees	0	0	0	200,000
*	City Manager	0	0	0	200,000
**	Executive	0	0	0	200,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 225 Restricted Grants Fund					
DEPT 35 Fire					
DIV 10 Fire Administration					
225-3510-542.21-00	Machinery	0	764,726	762,726	0
*	Fire Administration	0	764,726	762,726	0
**	Fire	0	764,726	762,726	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 225 Restricted Grants Fund					
DEPT 42 Public Works					
DIV 20 Roads & Drainages					
225-4220-521.12-09	Other Professional Fees	69,426	3,296,692	3,184,070	0
*	Roads & Drainages	69,426	3,296,692	3,184,070	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 225 Restricted Grants Fund					
DEPT 42 Public Works					
DIV 30 Transportation					
225-4230-521.12-09	Other Professional Fees	299,181	1,564,863	445,345	885,589
225-4230-522.24-00	Construction Services	0	1,560,402	0	1,837,519
225-4230-541.11-00	Land	108,500	0	20,664	0
*	Transportation	407,681	3,125,265	466,009	2,723,108
**	Public Works	477,107	6,421,957	3,650,079	2,723,108

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 225 Restricted Grants Fund					
DEPT 45 Sanitary Services					
DIV 70 Storm Water Control					
225-4570-521.12-09	Other Professional Fees	295,528	75,000	23,816-	0
225-4570-522.24-00	Construction Services	0	525,000	0	560,000
*	Storm Water Control	295,528	600,000	23,816-	560,000
**	Sanitary Services	295,528	600,000	23,816-	560,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 225 Restricted Grants Fund					
DEPT 61 Parks & Recreation					
DIV 10 Parks & Recreation					
225-6110-521.12-09	Other Professional Fees	193,065	180,000	2,431	0
*	Parks & Recreation	193,065	180,000	2,431	0
**	Parks & Recreation	193,065	180,000	2,431	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 225 Restricted Grants Fund					
DEPT 72 Community Services					
DIV 10 Inspections/Permit/P&Z					
225-7210-521.12-02	Engineering	221,716	0	4,012-	0
225-7210-521.12-09	Other Professional Fees	0	600,000	13,500	630,000
225-7210-522.24-00	Construction Services	0	1,900,000	40	1,870,000
*	Inspections/Permit/P&Z	221,716	2,500,000	9,528	2,500,000
**	Community Services	221,716	2,500,000	9,528	2,500,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 225 Restricted Grants Fund					
DEPT 75 Economic Development					
DIV 20 Economic Development					
225-7520-521.12-09	Other Professional Fees	169,118	958,921	50,314	5,207,515
*	Economic Development	169,118	958,921	50,314	5,207,515
**	Economic Development	169,118	958,921	50,314	5,207,515
***	Restricted Grants Fund	1,356,534	11,425,604	4,451,262	11,190,623

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 250 Grants Fund					
DEPT 32 Police Administration					
DIV 10 Police Administration					
250-3210-521.12-09	Other Professional Fees	15,961	20,000	13,792	76,822
250-3210-522.22-02	Maintenance Buildings	400	0	0	0
250-3210-523.37-00	Education & Travel	14,956	0	3,941	0
250-3210-531.11-02	Operating Supplies	936	0	0	0
250-3210-531.16-00	Small & Safety Equipment	34,419	43,411	39,051	42,988
250-3210-542.21-00	Machinery	785	0	292	0
*	Police Administration	67,457	63,411	57,076	119,810
**	Police Administration	67,457	63,411	57,076	119,810
***	Grants Fund	67,457	63,411	57,076	119,810

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 270 Spec.Rev Bond-TAD2015					
DEPT 80 Debt Service					
DIV 02 TAD Bonds 2015					
270-8002-521.12-09	Other Professional Fees	0	10,000	0	45,000
270-8002-572.10-00	Redevelopment Cost	934,124	0	605,094	0
270-8002-581.11-00	Principal	15,440,000	2,847,475	1,200,000	1,115,000
270-8002-582.21-00	Interest Expense	1,287,104	503,125	503,125	491,125
270-8002-583.30-00	Fiscal Agent Fees	0	6,000	3,500	0
*	TAD Bonds 2015	17,661,228	3,366,600	2,311,719	1,651,125
**	Debt Service	17,661,228	3,366,600	2,311,719	1,651,125
***	Spec.Rev Bond-TAD2015	17,661,228	3,366,600	2,311,719	1,651,125

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 275 Hotel/Motel Fund					
DEPT 15 Non Departmental					
DIV 85 Admin. Alloc.					
275-1585-611.11-01	General fund	1,534,162	1,700,000	1,416,785	1,575,000
275-1585-611.11-03	Center	767,081	612,454	708,392	1,050,000
*	Admin. Alloc.	2,301,243	2,312,454	2,125,177	2,625,000
**	Non Departmental	2,301,243	2,312,454	2,125,177	2,625,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 275 Hotel/Motel Fund					
DEPT 75 Economic Development					
DIV 20 Economic Development					
275-7520-523.22-10	DMO	19,473	550,000	601,194	787,500
275-7520-523.22-20	Product Development	0	0	12,101	0
275-7520-523.22-30	Tourism Promotion	809,658	524,500	0	500,000
*	Economic Development	829,131	1,074,500	613,295	1,287,500
**	Economic Development	829,131	1,074,500	613,295	1,287,500
***	Hotel/Motel Fund	3,130,374	3,386,954	2,738,472	3,912,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 280 TAD Corridors Fund					
DEPT 80 Debt Service					
DIV 02 TAD Bonds 2015					
280-8002-581.11-00	Principal	0	52,000	0	0
280-8002-582.21-00	Interest Expense	83,000	48,000	73,629	61,500
280-8002-583.30-00	Fiscal Agent Fees	0	4,500	3,000	0
*	TAD Bonds 2015	83,000	104,500	76,629	61,500
**	Debt Service	83,000	104,500	76,629	61,500
***	TAD Corridors Fund	83,000	104,500	76,629	61,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 330 Government Center					
DEPT 15 Non Departmental					
DIV 85 Admin. Alloc.					
330-1585-541.50-01	New Municipal Center	0	0	0	1,050,000
*	Admin. Alloc.	0	0	0	1,050,000
**	Non Departmental	0	0	0	1,050,000
***	Government Center	0	0	0	1,050,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 350 Cap Project Fund (GG)					
DEPT 15 Non Departmental					
DIV 17 Purchasing					
350-1517-541.16-00	Capital Improvements	18,125	0	0	0
350-1517-542.20-00	Equipment	3,299	25,000	25,995	0
*	Purchasing	21,424	25,000	25,995	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 350 Cap Project Fund (GG)					
DEPT 15 Non Departmental					
DIV 35 Information Resources					
350-1535-541.16-00	Capital Improvements	0	200,000	198,278	36,000
350-1535-542.24-00	Computers & Hardware	657,110	1,004,290	396,160	800,643
*	Information Resources	657,110	1,204,290	594,438	836,643

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 350 Cap Project Fund (GG)					
DEPT 15 Non Departmental					
DIV 65 Buildings & Grounds					
350-1565-541.12-00	Improvements	0	0	0	150,000
350-1565-541.16-00	Capital Improvements	23,100	6,100,000	1,169,535	5,750,000
350-1565-542.20-00	Equipment	82,107	56,715	49,083	0
350-1565-542.22-00	Vehicles	84,247	98,285	98,285	0
*	Buildings & Grounds	189,454	6,255,000	1,316,903	5,900,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 350 Cap Project Fund (GG)					
DEPT 15 Non Departmental					
DIV 99 Non Departmental					
350-1599-541.13-00	Buildings	7,300	0	0	0
350-1599-541.16-00	Capital Improvements	59,885	125,000	131,171	0
*	Non Departmental	67,185	125,000	131,171	0
**	Non Departmental	935,173	7,609,290	2,068,507	6,736,643

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 350 Cap Project Fund (GG)					
DEPT 26 Judicial					
DIV 50 Municipal Court					
350-2650-541.16-00	Capital Improvements	33,208	70,000	65,842	58,000
350-2650-542.20-00	Equipment	0	10,000	3,600	10,000
350-2650-542.24-00	Computers & Hardware	0	10,000	4,283	0
*	Municipal Court	33,208	90,000	73,725	68,000
**	Judicial	33,208	90,000	73,725	68,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 350 Cap Project Fund (GG)					
DEPT 32 Police Administration					
DIV 10 Police Administration					
350-3210-541.16-00	Capital Improvements	0	118,409	241,052	0
350-3210-542.20-00	Equipment	0	12,000	11,992	310,133
350-3210-542.21-00	Machinery	0	20,957	0	303,175
350-3210-542.22-00	Vehicles	459,468	99,279	69,757	0
350-3210-542.24-00	Computers & Hardware	0	438,459	437,500	0
*	Police Administration	459,468	689,104	760,301	613,308
**	Police Administration	459,468	689,104	760,301	613,308

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 350 Cap Project Fund (GG)					
DEPT 35 Fire					
DIV 10 Fire Administration					
350-3510-541.16-03	Fire Station Facilities	0	1,783,979	149,830	1,770,009
350-3510-542.20-00	Equipment	0	0	0	261,461
350-3510-542.22-00	Vehicles	377,127	152,500	81,773	0
*	Fire Administration	377,127	1,936,479	231,603	2,031,470
**	Fire	377,127	1,936,479	231,603	2,031,470

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 350 Cap Project Fund (GG)					
DEPT 42 Public Works					
DIV 20 Roads & Drainages					
350-4220-542.20-00	Equipment	0	36,229	3,795	0
350-4220-542.21-00	Machinery	0	147,771	147,717	0
350-4220-542.22-00	Vehicles	142,530	0	0	0
*	Roads & Drainages	142,530	184,000	151,512	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 350 Cap Project Fund (GG)					
DEPT 42 Public Works					
DIV 30 Transportation					
350-4230-541.16-00	Capital Improvements	649,539	1,113,673	966,488	255,000
*	Transportation	649,539	1,113,673	966,488	255,000
**	Public Works	792,069	1,297,673	1,118,000	255,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 350 Cap Project Fund (GG)					
DEPT 46 Fleet Maintenance					
DIV 00 Maintenance & Shop					
350-4600-541.16-00	Capital Improvements	0	160,000	30,049	20,000
350-4600-542.21-00	Machinery	0	208,000	48,000	0
350-4600-542.22-00	Vehicles	0	34,000	33,174	0
*	Maintenance & Shop	0	402,000	111,223	20,000
**	Fleet Maintenance	0	402,000	111,223	20,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 350 Cap Project Fund (GG)					
DEPT 47 Utility Enterprise					
DIV 10 Customer Services					
350-4710-541.16-00	Capital Improvements	0	71,000	0	46,000
*	Customer Services	0	71,000	0	46,000
**	Utility Enterprise	0	71,000	0	46,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 350 Cap Project Fund (GG)					
DEPT 61 Parks & Recreation					
DIV 20 Programs					
350-6120-541.16-00	Capital Improvements	35,166	560,000	530,854	300,000
350-6120-541.16-01	Jefferson Park Recreation	37,156	48,392	45,926	50,000
350-6120-541.16-02	Athletic Complex	126,455	0	0	650,000
*	Programs	198,777	608,392	576,780	1,000,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 350 Cap Project Fund (GG)					
DEPT 61 Parks & Recreation					
DIV 22 Parks/Facilities					
350-6122-542.21-00	Machinery	43,260	28,108	28,107	0
350-6122-542.22-00	Vehicles	31,183	40,000	39,387	90,000
*	Parks/Facilities	74,443	68,108	67,494	90,000
**	Parks & Recreation	273,220	676,500	644,274	1,090,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 350 Cap Project Fund (GG)					
DEPT 72 Community Services					
DIV 10 Inspections/Permit/P&Z					
350-7210-542.22-00	Vehicles	0	34,160	32,291	0
350-7210-542.24-00	Computers & Hardware	0	30,000	29,729	0
*	Inspections/Permit/P&Z	0	64,160	62,020	0
**	Community Services	0	64,160	62,020	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 350 Cap Project Fund (GG)					
DEPT 75 Economic Development					
DIV 20 Economic Development					
350-7520-542.22-00	Vehicles	20,000	0	0	0
*	Economic Development	20,000	0	0	0
**	Economic Development	20,000	0	0	0
***	Cap Project Fund (GG)	2,890,265	12,836,206	5,069,653	10,860,421

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 365 TSPLOST					
DEPT 42 Public Works					
DIV 65 TSPLOST					
365-4265-541.12-10	Street & Roads	0	0	0	2,294,870
365-4265-541.14-00	Infrastructure	0	0	0	919,465
365-4265-541.16-00	Capital Improvements	0	0	0	514,671
*	TSPLOST	0	0	0	3,729,006
**	Public Works	0	0	0	3,729,006
***	TSPLOST	0	0	0	3,729,006

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 375 50 Worst Properties					
DEPT 15 Non Departmental					
DIV 67 50 Worst Properties					
375-1567-511.11-00	Salaries & Wages	0	0	0	84,240
375-1567-512.21-00	Group Insurance	0	0	0	10,217
375-1567-512.23-00	Medicare	0	0	0	1,221
375-1567-512.24-02	Defined Benefit	0	0	0	36,030
375-1567-512.26-00	Unemployment Insurance	0	0	0	393
375-1567-512.27-00	Worker's Compensation	0	0	0	3,785
375-1567-521.12-09	Other Professional Fees	0	0	0	266,764
375-1567-522.23-20	Rental of Equip	0	0	0	20,000
375-1567-523.32-05	Postage & Shipping	0	0	0	250
375-1567-523.34-00	Printing & Binding	0	0	0	500
375-1567-523.35-00	Travel (Local)	0	0	0	100
375-1567-523.36-00	Dues & Fees	0	0	0	500
375-1567-523.37-00	Education & Travel	0	0	0	6,000
375-1567-531.11-02	Operating Supplies	0	0	0	50,000
375-1567-531.16-00	Small & Safety Equipment	0	0	0	20,000
*	50 Worst Properties	0	0	0	500,000
**	Non Departmental	0	0	0	500,000
***	50 Worst Properties	0	0	0	500,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 505 Water & Sewer Fund					
DEPT 43 Sewer Department					
DIV 10 Water & Sewer Admin					
505-4310-511.11-00	Salaries & Wages	99,810	170,263	135,863	180,738
505-4310-511.19-00	Salary Adjustment	0	2,493	0	2,459
505-4310-512.20-00	Benefit Adjustment	0	5,559	0	1,087
505-4310-512.21-00	Group Insurance	1,332	2,172	3,189	7,547
505-4310-512.23-00	Medicare	1,366	2,469	1,846	5,224
505-4310-512.24-02	Defined Benefit	44,097	72,822	58,588	77,302
505-4310-512.26-00	Unemployment Insurance	436	814	588	859
505-4310-512.27-00	Worker's Compensation	3,470	7,846	5,731	8,067
505-4310-521.12-04	Medical	304	200	110	200
505-4310-521.14-00	City Bills	422,264	440,000	417,139	440,000
505-4310-523.36-00	Dues & Fees	550	950	900	1,300
505-4310-523.37-00	Education & Travel	5,213	4,100	3,979	5,850
505-4310-523.40-00	Uniform & Towel Services	0	1,000	0	1,000
505-4310-531.11-01	Office Supplies	249	500	498	600
*	Water & Sewer Admin	579,091	711,188	628,431	732,233

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 505 Water & Sewer Fund					
DEPT 43 Sewer Department					
DIV 11 Allocated A & G					
505-4311-551.14-00	Alloc Cost - Click to GOV	0	124,000	113,663	0
505-4311-551.29-00	Indirect Cost from Gen Fd	1,025,448	1,204,856	1,104,444	764,041
*	Allocated A & G	1,025,448	1,328,856	1,218,107	764,041

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 505 Water & Sewer Fund					
DEPT 43 Sewer Department					
DIV 31 Sewer Line Maintenance					
505-4331-511.11-00	Salaries & Wages	468,367	332,998	275,614	354,277
505-4331-511.13-00	Overtime	17,326	43,083	19,393	43,083
505-4331-511.19-00	Salary Adjustment	0	5,281	0	0
505-4331-512.20-00	Benefit Adjustment	0	14,402	0	0
505-4331-512.21-00	Group Insurance	4,977	5,542	4,459	45,553
505-4331-512.23-00	Medicare	4,699	4,829	4,056	5,119
505-4331-512.24-02	Defined Benefit	445,938	142,423	103,781	151,525
505-4331-512.26-00	Unemployment Insurance	1,465	1,565	1,249	1,680
505-4331-512.27-00	Worker's Compensation	21,776	22,007	18,521	23,892
505-4331-521.12-04	Medical	194	600	171	600
505-4331-521.13-00	Technical Services	0	10,000	9,156	10,000
505-4331-522.21-11	Sewerage Disposal - COA	4,528,265	2,375,000	1,432,045	2,375,000
505-4331-522.21-13	Sewerage Disposal- Fulton	0	1,600,000	0	1,600,000
505-4331-522.22-01	Maintenance Equipment	359,688	213,400	192,358	228,400
505-4331-522.22-02	Maintenance Buildings	122	0	0	0
505-4331-522.23-20	Rental of Equip	0	3,000	2,794	3,000
505-4331-522.23-22	Jefferson Building Rent	33,420	0	0	48,286
505-4331-522.24-00	Construction Services	14,743	0	0	0
505-4331-523.32-05	Postage & Shipping	11	20	83	100
505-4331-523.33-00	Advertising	2,142	2,100	1,652	2,100
505-4331-523.36-00	Dues & Fees	109	200	0	200
505-4331-523.37-00	Education & Travel	962	1,756	1,724	1,756
505-4331-523.40-00	Uniform & Towel Services	31,874	25,000	24,757	25,000
505-4331-531.11-01	Office Supplies	52	100	427	100
505-4331-531.11-02	Operating Supplies	64,708	35,000	34,574	35,000
505-4331-531.16-00	Small & Safety Equipment	2,215	5,000	266	3,000
505-4331-541.16-00	Capital Improvements	0	298,000	311,989	200,000
505-4331-542.22-00	Vehicles	0	0	319,995-	150,000
505-4331-551.15-00	Allocated from IT	281,083	230,157	210,980	143,741
505-4331-551.17-00	Indirect Cost - Meter	183,612	186,905	171,325	85,303
505-4331-551.19-00	Indirect Cost - Cust Serv	239,860	237,485	217,690	130,407
505-4331-551.22-00	Indirect Cost - CC Admin	34,016	61,408	56,287	29,216
505-4331-551.26-00	Indirect Cost - Fleet	121,181	199,348	182,732	85,473
505-4331-578.80-00	Claims & Damages	500	0	0	0
505-4331-582.22-50	Interest Lease Expense	0	7,154	7,154	7,154
505-4331-582.22-51	Principal Lease Expense	0	69,196	69,196	70,000
*	Sewer Line Maintenance	6,863,305	6,132,959	3,034,438	5,858,965
**	Sewer Department	8,467,844	8,173,003	4,880,976	7,355,239

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 505 Water & Sewer Fund					
DEPT 44 Water Department					
DIV 30 Water Treatment Plant					
505-4430-511.11-00	Salaries & Wages	729,255	740,842	699,881	790,854
505-4430-511.13-00	Overtime	87,876	84,835	73,686	85,000
505-4430-511.19-00	Salary Adjustment	0	13,300	0	1,460
505-4430-512.20-00	Benefit Adjustment	0	17,702	0	646
505-4430-512.21-00	Group Insurance	9,631	10,552	10,573	77,385
505-4430-512.23-00	Medicare	11,557	10,743	10,868	11,441
505-4430-512.24-02	Defined Benefit	202,439-	316,859	277,086	338,248
505-4430-512.26-00	Unemployment Insurance	3,470	3,505	3,233	3,652
505-4430-512.27-00	Worker's Compensation	36,310	41,969	34,390	43,806
505-4430-521.12-04	Medical	453	552	248	0
505-4430-521.12-09	Other Professional Fees	3,500	165,000	150,100	149,200
505-4430-521.13-00	Technical Services	5,537	0	0	0
505-4430-522.21-10	Sanitary Landfill Disposa	7,460	11,000	1,202	11,000
505-4430-522.22-01	Maintenance Equipment	142,016	124,000	121,430	194,000
505-4430-522.22-02	Maintenance Buildings	618	10,400	4,282	5,000
505-4430-522.22-03	Vehicles	2,358	0	0	0
505-4430-523.32-05	Postage & Shipping	488	0	342	500
505-4430-523.34-00	Printing & Binding	2,467	4,500	1,928	4,500
505-4430-523.36-00	Dues & Fees	777	4,100	818	4,100
505-4430-523.37-00	Education & Travel	24,932	23,260	19,750	28,000
505-4430-523.40-00	Uniform & Towel Services	9,909	10,000	17,970	20,000
505-4430-531.11-01	Office Supplies	492	1,000	993	1,000
505-4430-531.11-02	Operating Supplies	259,510	426,273	386,901	398,000
505-4430-531.12-20	Gas (Natural & Propane)	6,031	5,000	3,169	5,000
505-4430-541.13-00	Buildings	0	0	100,511	85,000
505-4430-541.16-00	Capital Improvements	0	815,000	776,998	825,000
505-4430-541.20-00	Site Improvements	240,473	0	33,259-	0
505-4430-542.20-00	Equipment	0	0	0	90,000
505-4430-542.21-00	Machinery	0	0	0	305,000
505-4430-542.22-00	Vehicles	730	0	0	0
505-4430-542.24-00	Computers & Hardware	0	0	0	350,000
505-4430-551.15-00	Allocated from IT	200,492	204,584	187,539	127,770
505-4430-551.17-00	Indirect Cost - Meter	132,708	149,524	137,060	68,243
505-4430-551.19-00	Indirect Cost - Cust Serv	174,652	189,988	174,152	104,326
505-4430-551.22-00	Indirect Cost - CC Admin	23,048	49,127	45,034	23,373
505-4430-551.26-00	Indirect Cost - Fleet	216,258	177,198	162,437	75,976
505-4430-561.10-00	Depreciation	124,516	0	0	0
*	Water Treatment Plant	2,255,085	3,610,813	3,369,322	4,227,480

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 505 Water & Sewer Fund					
DEPT 44 Water Department					
DIV 40 Water Line Maintenance					
505-4440-511.11-00	Salaries & Wages	282,639	285,257	247,442	310,790
505-4440-511.13-00	Overtime	18,973	43,083	21,556	43,083
505-4440-511.19-00	Salary Adjustment	0	5,069	0	0
505-4440-512.20-00	Benefit Adjustment	0	11,402	0	0
505-4440-512.21-00	Group Insurance	4,045	4,734	3,875	43,661
505-4440-512.23-00	Medicare	4,296	4,137	3,813	4,495
505-4440-512.24-02	Defined Benefit	133,382	122,004	92,186	132,926
505-4440-512.26-00	Unemployment Insurance	1,265	1,350	1,147	1,475
505-4440-512.27-00	Worker's Compensation	15,132	17,110	13,362	17,186
505-4440-521.12-04	Medical	472	1,200	1,041	500
505-4440-521.12-09	Other Professional Fees	0	0	33,259	0
505-4440-522.22-01	Maintenance Equipment	12,143	14,700	11,568	15,000
505-4440-522.22-02	Maintenance Buildings	1,686	800	8	1,200
505-4440-522.22-04	Maintenance Vehicles	15	0	15-	0
505-4440-522.24-00	Construction Services	0	5,000	0	0
505-4440-523.31-01	General Liability	177,212	240,000	181,702	240,000
505-4440-523.32-05	Postage & Shipping	0	0	15	0
505-4440-523.36-00	Dues & Fees	793	16,750	15,396	750
505-4440-523.37-00	Education & Travel	1,096	1,756	1,729	1,800
505-4440-523.40-00	Uniform & Towel Services	5,312	5,000	4,938	5,000
505-4440-531.11-01	Office Supplies	4,915	4,400	4,090	4,400
505-4440-531.11-02	Operating Supplies	98,543	60,500	59,761	59,500
505-4440-531.11-13	Storm Restoration	0	0	1,083	0
505-4440-541.16-00	Capital Improvements	0	100,000	62,000	250,000
505-4440-542.22-00	Vehicles	80,805	0	0	0
505-4440-551.15-00	Allocated from IT	188,840	204,584	18,799	127,770
505-4440-551.17-00	Indirect Cost - Meter	132,708	149,524	137,060	68,243
505-4440-551.19-00	Indirect Cost - Cust Serv	174,652	189,988	174,152	104,326
505-4440-551.22-00	Indirect Cost - CC Admin	23,048	49,127	45,034	23,373
505-4440-551.26-00	Indirect Cost - Fleet	114,113	177,198	162,437	75,976
505-4440-579.90-00	Bad Debt Expense	492,949	6,000	10,921-	0
505-4440-579.94-01	Toilet Rebate Program	630	2,500	2,492	2,500
*	Water Line Maintenance	1,969,664	1,723,173	1,289,009	1,533,954

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 505 Water & Sewer Fund					
DEPT 44 Water Department					
DIV 46 Water Meter Repair					
505-4446-511.11-00	Salaries & Wages	211,279	289,643	207,190	229,066
505-4446-511.13-00	Overtime	2,121	2,510	1,063	2,510
505-4446-511.19-00	Salary Adjustment	0	3,408	0	0
505-4446-511.22-01	Personal Serv Sal.& Wages	0	0	0	6,624
505-4446-512.20-00	Benefit Adjustment	0	10,318	0	2,929
505-4446-512.21-00	Group Insurance	1,053,972	2,862	2,266	31,373
505-4446-512.23-00	Medicare	3,022	3,622	2,959	3,312
505-4446-512.24-02	Defined Benefit	94,149	106,832	84,218	97,971
505-4446-512.26-00	Unemployment Insurance	921	1,174	861	1,066
505-4446-512.27-00	Worker's Compensation	9,141	12,090	8,945	10,754
505-4446-521.12-04	Medical	82	500	130	500
505-4446-521.12-09	Other Professional Fees	0	3,100	2,200	3,100
505-4446-521.13-00	Technical Services	16,959	78,000	19,463	100,000
505-4446-522.22-01	Maintenance Equipment	10,780	17,000	2,613-	5,000
505-4446-522.22-02	Maintenance Buildings	0	1,000	870	1,000
505-4446-522.22-03	Vehicles	1,645	0	0	0
505-4446-523.32-05	Postage & Shipping	0	100	0	100
505-4446-523.33-00	Advertising	3,089	5,000	2,500	5,000
505-4446-523.36-00	Dues & Fees	411	500	190	500
505-4446-523.37-00	Education & Travel	8,345	8,000	7,964	8,000
505-4446-523.40-00	Uniform & Towel Services	5,802	7,000	6,979	7,000
505-4446-531.11-02	Operating Supplies	51,564	50,961	50,120	50,961
505-4446-531.11-03	Certificates & Awards	0	100	72	100
505-4446-531.14-00	Books & Publications	0	500	0	500
505-4446-541.15-02	Meters	7,724	100,000	78,975	100,000
505-4446-541.16-00	Capital Improvements	12,278	2,145,513	984,718	1,115,000
505-4446-542.20-00	Equipment	2,806	0	65-	0
505-4446-542.22-00	Vehicles	38,398	0	51,018-	0
505-4446-551.15-00	Allocated from IT	142,232	153,438	140,657	95,828
505-4446-551.17-00	Indirect Cost - Meter	119,988	99,682	91,377	45,495
505-4446-551.18-00	Allocated Cost from PW	0	126,659	0	0
505-4446-551.19-00	Indirect Cost - Cust Serv	158,344	0	116,105	69,550
505-4446-551.22-00	Indirect Cost - CC Admin	20,313	32,751	30,019	15,582
505-4446-551.26-00	Indirect Cost - Fleet	85,865	132,899	121,825	56,982
*	Water Meter Repair	2,061,230	3,395,162	1,907,970	2,065,803

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 505 Water & Sewer Fund					
DEPT 44 Water Department					
DIV 60 Technical Services					
505-4460-511.11-00	Salaries & Wages	142,863	172,260	154,065	250,307
505-4460-511.19-00	Salary Adjustment	0	2,160	0	0
505-4460-512.20-00	Benefit Adjustment	0	91	0	0
505-4460-512.21-00	Group Insurance	1,222	1,423	1,858	13,252
505-4460-512.23-00	Medicare	2,040	2,498	2,186	3,601
505-4460-512.24-02	Defined Benefit	60,202	73,676	65,900	107,056
505-4460-512.26-00	Unemployment Insurance	641	810	677	1,198
505-4460-512.27-00	Worker's Compensation	7,823	9,877	8,493	14,613
505-4460-521.12-04	Medical	453	500	0	0
505-4460-522.22-02	Maintenance Buildings	0	0	0	5,000
505-4460-523.32-05	Postage & Shipping	22	400	0	500
505-4460-523.33-00	Advertising	10,560	15,000	14,804	17,500
505-4460-523.36-00	Dues & Fees	49	1,900	233	2,050
505-4460-523.37-00	Education & Travel	3,315	8,750	8,470	13,000
505-4460-523.40-00	Uniform & Towel Services	0	3,000	5,500	5,500
505-4460-531.11-01	Office Supplies	0	1,500	1,326	7,500
505-4460-531.11-02	Operating Supplies	4,815	5,290	3,546	6,500
505-4460-542.24-00	Computers & Hardware	596	0	0	0
505-4460-551.15-00	Allocated from IT	25,712	25,573	23,441	15,971
505-4460-551.17-00	Indirect Cost - Meter	5,460	12,460	11,418	5,687
505-4460-551.19-00	Indirect Cost - Cust Serv	11,608	15,832	14,509	8,694
505-4460-551.22-00	Indirect Cost - CC Admin	4,370-	4,094	3,751	1,948
505-4460-551.26-00	Indirect Cost - Fleet	15,221	22,150	20,306	9,497
*	Technical Services	288,232	379,244	340,483	489,374
**	Water Department	6,574,211	9,108,392	6,906,784	8,316,611

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 505 Water & Sewer Fund					
DEPT 80 Debt Service					
DIV 00 2000 Bond Series					
505-8000-582.21-00	Interest Expense	32,774-	0	0	0
*	2000 Bond Series	32,774-	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 505 Water & Sewer Fund					
DEPT 80 Debt Service					
DIV 06 2006 Bond					
505-8006-582.21-00	Interest Expense	2,063,395	1,975,195	1,467,796	1,975,195
505-8006-584.43-00	2006A Bonds	45,745	1,360,000	32,541	1,360,000
*	2006 Bond	2,109,140	3,335,195	1,500,337	3,335,195

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 505 Water & Sewer Fund					
DEPT 80 Debt Service					
DIV 07 2007 Series					
505-8007-581.11-00	Principal	0	3,120,000	0	1,975,000
505-8007-582.21-00	Interest Expense	802,801	636,150	438,113	0
*	2007 Series	802,801	3,756,150	438,113	1,975,000
**	Debt Service	2,879,167	7,091,345	1,938,450	5,310,195
***	Water & Sewer Fund	17,921,222	24,372,740	13,726,210	20,982,045

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 510 Electric					
DEPT 47 Utility Enterprise					
DIV 30 Electric Administration					
510-4730-511.11-00	Salaries & Wages	96,250	191,259	46,043	178,804
510-4730-511.13-00	Overtime	0	4,000	2,549	2,500
510-4730-511.19-00	Salary Adjustment	0	2,225	0	0
510-4730-512.20-00	Benefit Adjustment	0	5,067	0	0
510-4730-512.21-00	Group Insurance	21,976	2,671	998	12,531
510-4730-512.23-00	Medicare	1,371	2,773	763	2,593
510-4730-512.24-02	Defined Benefit	44,378	52,385	21,834	76,474
510-4730-512.26-00	Unemployment Insurance	391	923	231	822
510-4730-512.27-00	Worker's Compensation	2,308	7,318	779	6,281
510-4730-521.12-04	Medical	0	600	0	1,000
510-4730-522.23-22	Jefferson Building Rent	0	30,631	30,631	0
510-4730-523.32-05	Postage & Shipping	0	500	0	500
510-4730-523.33-00	Advertising	0	7,500	2,500	7,500
510-4730-523.37-00	Education & Travel	0	21,050	4,107	20,000
510-4730-523.40-00	Uniform & Towel Services	0	1,000	833	0
510-4730-531.11-01	Office Supplies	0	1,800	717	1,800
510-4730-531.11-40	Uniforms	0	0	0	1,000
*	Electric Administration	166,674	331,702	111,985	311,805

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 510 Electric					
DEPT 47 Utility Enterprise					
DIV 40 Electric Distribution					
510-4740-511.11-00	Salaries & Wages	1,225,223	1,240,120	1,099,850	1,283,393
510-4740-511.13-00	Overtime	46,596	131,718	32,965	50,000
510-4740-511.19-00	Salary Adjustment	0	19,910	0	2,519
510-4740-512.20-00	Benefit Adjustment	0	41,370	0	1,114
510-4740-512.21-00	Group Insurance	16,389	21,956	16,209	125,442
510-4740-512.23-00	Medicare	16,419	16,466	15,674	18,149
510-4740-512.24-02	Defined Benefit	169,213	466,661	431,195	548,908
510-4740-512.26-00	Unemployment Insurance	4,156	4,896	3,993	5,251
510-4740-512.27-00	Worker's Compensation	46,798	82,158	45,456	59,281
510-4740-521.12-02	Engineering	0	120,000	0	35,000
510-4740-521.12-04	Medical	2,310	3,500	3,308	3,000
510-4740-521.13-00	Technical Services	0	0	18	0
510-4740-521.14-00	City Bills	17,619	16,000	12,535	15,000
510-4740-521.21-50	Line Clearing Services	71,116	205,000	168,082	205,000
510-4740-522.14-52	Substation/Infrastructure	9,230	50,500	21,908	25,000
510-4740-522.21-50	Line Clearing	90	2,500	0	0
510-4740-522.22-01	Maintenance Equipment	1,536	11,000	2,889	10,000
510-4740-522.22-02	Maintenance Buildings	6,421	0	3-	10,000
510-4740-522.22-04	Maintenance Vehicles	114,624	0	63-	0
510-4740-522.23-20	Rental of Equip	9,857	3,000	1,886	3,500
510-4740-522.23-22	Jefferson Building Rent	29,539	0	0	29,539
510-4740-522.24-00	Construction Services	115,388	812,000	479,933	500,000
510-4740-523.31-01	General Liability	177,212	250,000	181,702	260,000
510-4740-523.32-03	Cellular Phones & Radios	6,150	0	0	0
510-4740-523.32-05	Postage & Shipping	256	500	158	500
510-4740-523.33-00	Advertising	2,838	0	0	0
510-4740-523.34-00	Printing & Binding	248	600	550	800
510-4740-523.37-00	Education & Travel	7,995	25,600	6,400	25,000
510-4740-523.40-00	Uniform & Towel Services	32,653	36,000	32,393	36,000
510-4740-531.11-01	Office Supplies	1,690	1,500	270-	500
510-4740-531.11-02	Operating Supplies	279,344	258,500	226,227	223,500
510-4740-531.11-03	Certificates & Awards	0	1,000	992	1,500
510-4740-531.11-13	Storm Restoration	12,733	45,000	21,343	30,000
510-4740-531.16-00	Small & Safety Equipment	27,787	39,600	39,522	35,000
510-4740-541.14-50	Street Lights	11,319	250,000	22,951	225,000
510-4740-541.14-51	Poles	4,961	50,000	0	200,000
510-4740-541.15-01	Transformers	8,887	172,000	165,477	75,000
510-4740-541.15-02	Meters	20,868	30,000	11,518	200,000
510-4740-541.15-03	Regulators	0	0	0	100,000
510-4740-541.15-04	Traffic Control	19,660	30,000	14,783	30,000
510-4740-541.16-00	Capital Improvements	24,302	2,008,443	1,103,611	285,000
510-4740-542.21-00	Machinery	2,360	200,000	0	111,000
510-4740-542.22-00	Vehicles	94,829	500,000	277,165	284,866
510-4740-542.24-00	Computers & Hardware	0	0	0	100,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 510 Electric					
DEPT 47 Utility Enterprise					
DIV 40 Electric Distribution					
510-4740-551.14-00	Alloc Cost - Click to GOV	0	124,000	113,663	0
510-4740-551.15-00	Allocated from IT	862,125	818,337	750,145	651,560
510-4740-551.17-00	Indirect Cost - Meter	550,539	573,174	525,415	333,502
510-4740-551.19-00	Indirect Cost - Cust Serv	728,460	728,287	667,601	509,839
510-4740-551.22-00	Indirect Cost - CC Admin	92,079	188,319	172,623	114,224
510-4740-551.26-00	Indirect Cost - Fleet	713,019	930,292	852,764	508,512
510-4740-561.10-00	Depreciation	107,043	0	0	0
510-4740-578.80-00	Claims & Damages	2,199	0	0	0
510-4740-579.90-00	Bad Debt Expense	310,813	0	36,940-	0
510-4740-579.94-00	Electric City GA	446,729	0	449,794	489,024
510-4740-582.22-50	Interest Lease Expense	0	47,147	47,146	13,285
510-4740-582.22-51	Principal Lease Expense	0	299,011	285,730	335,000
*	Electric Distribution	6,451,622	10,856,065	8,268,298	8,108,708

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 510 Electric					
DEPT 47 Utility Enterprise					
DIV 45 Wholesale Power Purchase					
510-4745-531.15-01	Wholesale Electric	32,773,827	30,270,531	27,928,255	30,098,142
510-4745-531.15-02	SEPA-Wholesale	2,970,258	3,949,550	3,949,550	3,938,757
*	Wholesale Power Purchase	35,744,085	34,220,081	31,877,805	34,036,899

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 510 Electric					
DEPT 47 Utility Enterprise					
DIV 50 Allocated A & G					
510-4750-551.29-00	Indirect Cost from Gen Fd	1,919,340	2,174,582	1,993,365	698,042
*	Allocated A & G	1,919,340	2,174,582	1,993,365	698,042
**	Utility Enterprise	44,281,721	47,582,430	42,251,453	43,155,454
***	Electric	44,281,721	47,582,430	42,251,453	43,155,454

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 520 Storm Water Utility Fund					
DEPT 43 Sewer Department					
DIV 11 Allocated A & G					
520-4311-551.29-00	Indirect Cost from Gen Fd	101,496	136,556	125,169	90,479
*	Allocated A & G	101,496	136,556	125,169	90,479
**	Sewer Department	101,496	136,556	125,169	90,479

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 520 Storm Water Utility Fund					
DEPT 45 Sanitary Services					
DIV 70 Storm Water Control					
520-4570-511.11-00	Salaries & Wages	167,631	273,659	171,122	383,608
520-4570-511.13-00	Overtime	2,595	0	12,971	10,000
520-4570-511.19-00	Salary Adjustment	0	2,709	0	0
520-4570-512.20-00	Benefit Adjustment	0	7,693	0	0
520-4570-512.21-00	Group Insurance	1,483	2,334	2,525	23,512
520-4570-512.23-00	Medicare	4,154	8,717	4,659	12,526
520-4570-512.24-02	Defined Benefit	23,433	69,385	61,407	116,030
520-4570-512.26-00	Unemployment Insurance	674	985	786	1,855
520-4570-512.27-00	Worker's Compensation	8,778	14,036	8,788	20,267
520-4570-521.12-04	Medical	444	600	393	600
520-4570-521.12-09	Other Professional Fees	97,865	205,338	127,024	97,865
520-4570-522.22-06	Repair & Maintenance	0	16,600	250	21,600
520-4570-522.23-22	Jefferson Building Rent	10,805	33,500	33,419	33,500
520-4570-522.24-00	Construction Services	0	50,000	0	75,000
520-4570-523.31-01	General Liability	177,212	258,000	181,702	258,000
520-4570-523.32-05	Postage & Shipping	0	1,300	0	1,300
520-4570-523.33-00	Advertising	0	2,000	1,697	500
520-4570-523.34-00	Printing & Binding	0	9,600	1,869	9,600
520-4570-523.36-00	Dues & Fees	560	610	150	610
520-4570-523.37-00	Education & Travel	1,398	3,850	1,414	7,000
520-4570-523.40-00	Uniform & Towel Services	286	5,750	5,730	1,500
520-4570-531.11-01	Office Supplies	416	5,750	2,003	3,000
520-4570-531.11-02	Operating Supplies	10,340	10,000	9,696	7,000
520-4570-541.16-00	Capital Improvements	0	549,662	97,441	400,000
520-4570-542.22-00	Vehicles	0	0	933,470-	122,500
520-4570-542.24-00	Computers & Hardware	0	0	0	35,000
520-4570-551.14-00	Alloc Cost - Click to GOV	0	3,100	2,838	0
520-4570-551.15-00	Allocated from IT	47,946	51,146	46,882	14,972
520-4570-551.17-00	Indirect Cost - Meter	11,964	12,460	11,418	2,666
520-4570-551.19-00	Indirect Cost - Cust Serv	15,819	15,832	14,509	4,075
520-4570-551.22-00	Indirect Cost - CC Admin	1,979	4,094	3,751	913
520-4570-551.26-00	Indirect Cost - Fleet	14,981	22,150	20,306	4,451
520-4570-561.10-00	Depreciation	65,314	0	0	0
520-4570-579.90-00	Bad Debt Expense	129,516	0	0	0
520-4570-582.22-50	Interest Lease Expense	3,242	25,345	22,099	16,775
520-4570-582.22-51	Principal Lease Expense	0	280,000	0	219,078
*	Storm Water Control	798,835	1,946,205	86,621-	1,905,303
**	Sanitary Services	798,835	1,946,205	86,621-	1,905,303
***	Storm Water Utility Fund	900,331	2,082,761	38,548	1,995,782

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 540 Solid Waste Fund					
DEPT 45 Sanitary Services					
DIV 20 Sanitation					
540-4520-511.11-00	Salaries & Wages	895,910	901,035	712,088	929,671
540-4520-511.13-00	Overtime	15,081	18,000	10,115	10,000
540-4520-511.19-00	Salary Adjustment	0	16,630	0	20,772
540-4520-512.20-00	Benefit Adjustment	0	35,097	0	9,185
540-4520-512.21-00	Group Insurance	14,075	15,287	12,944	133,492
540-4520-512.23-00	Medicare	12,051	12,793	9,859	13,369
540-4520-512.24-02	Defined Benefit	257,145	377,362	304,452	397,621
540-4520-512.26-00	Unemployment Insurance	3,627	4,163	3,084	4,194
540-4520-512.27-00	Worker's Compensation	81,421	94,205	69,815	88,369
540-4520-521.12-04	Medical	3,700	1,400	1,147	1,000
540-4520-521.14-00	City Bills	17,611	17,000	16,615	19,166
540-4520-522.21-01	Recycling Services	301,657	460,000	454,869	380,300
540-4520-522.21-10	Sanitary Landfill Disposa	834,306	868,000	868,000	843,500
540-4520-522.22-01	Maintenance Equipment	344	0	0	5,000
540-4520-522.22-02	Maintenance Buildings	6,320	7,000	6,801	10,000
540-4520-522.22-04	Maintenance Vehicles	217,477	0	5,914	0
540-4520-522.23-20	Rental of Equip	0	0	0	5,000
540-4520-523.31-01	General Liability	177,212	258,000	181,702	248,000
540-4520-523.32-05	Postage & Shipping	0	0	0	500
540-4520-523.33-00	Advertising	0	2,200	2,194	2,000
540-4520-523.34-00	Printing & Binding	0	0	0	2,000
540-4520-523.36-00	Dues & Fees	0	200	141	500
540-4520-523.37-00	Education & Travel	0	0	0	1,500
540-4520-523.40-00	Uniform & Towel Services	63,143-	0	0	0
540-4520-531.11-01	Office Supplies	1,015	1,000	647	1,000
540-4520-531.11-02	Operating Supplies	26,700	11,700	9,814	15,000
540-4520-531.11-40	Uniforms	91,432	37,000	36,863	34,600
540-4520-531.12-20	Gas (Natural & Propane)	4,267	4,200	4,089	3,500
540-4520-531.16-00	Small & Safety Equipment	4,155	2,000	1,911	2,000
540-4520-542.21-00	Machinery	0	45,600	35,935	30,000
540-4520-542.22-00	Vehicles	0	205,500	1,086,124-	143,850
540-4520-551.14-00	Alloc Cost - Click to GOV	0	15,500	14,212	0
540-4520-551.15-00	Allocated from IT	56,878	51,146	46,882	205,868
540-4520-551.17-00	Indirect Cost - Meter	59,842	62,302	57,112	183,259
540-4520-551.19-00	Indirect Cost - Cust Serv	78,090	79,162	72,567	280,155
540-4520-551.22-00	Indirect Cost - CC Admin	8,411	20,469	18,766	62,766
540-4520-551.26-00	Indirect Cost - Fleet	86,376	110,749	101,519	306,038
540-4520-561.10-00	Depreciation	28,359	0	0	0
540-4520-579.90-00	Bad Debt Expense	95,171	0	7,520-	0
540-4520-582.22-50	Interest Lease Expense	14,915	13,500	18,596	80,779
540-4520-582.22-51	Principal Lease Expense	0	230,000	80,781	302,100
*	Sanitation	3,330,405	3,978,200	2,065,790	4,776,054

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 540 Solid Waste Fund					
DEPT 45 Sanitary Services					
DIV 50 Allocated A & G					
540-4550-551.29-00	Indirect Cost from Gen Fd	261,240	305,103	279,675	426,896
*	Allocated A & G	261,240	305,103	279,675	426,896
**	Sanitary Services	3,591,645	4,283,303	2,345,465	5,202,950
***	Solid Waste Fund	3,591,645	4,283,303	2,345,465	5,202,950

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 599 Enterprise Alloc Fund					
DEPT 15 Non Departmental					
DIV 99 Non Departmental					
599-1599-551.23-00	Indirect Cost-Water/Sewer	0	124,000-	113,663-	0
599-1599-551.24-00	Indirect cost to Electric	0	124,000-	113,663-	0
599-1599-551.25-00	Indirect Cost-Solid Waste	0	15,500-	14,212-	0
599-1599-551.29-00	Indirect Cost from Gen Fd	0	37,200-	34,100-	0
599-1599-551.30-00	Indirect Cost-Stormwater	0	6,200-	5,687-	0
599-1599-551.31-00	Allocated Cost from E911	0	3,100-	2,838-	0
599-1599-579.50-01	Click to Gov	277,972	270,000	175,353	0
599-1599-579.60-01	Utilities	39,504	40,000	221,532	0
*	Non Departmental	317,476	0	112,722	0
**	Non Departmental	317,476	0	112,722	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 599 Enterprise Alloc Fund					
DEPT 47 Utility Enterprise					
DIV 05 Customer Care Admin					
599-4705-511.11-00	Salaries & Wages	54,382	103,700	92,384	107,942
599-4705-511.13-00	Overtime	0	20,962	0	20,962
599-4705-511.19-00	Salary Adjustment	0	737	0	0
599-4705-512.20-00	Benefit Adjustment	0	2,534	0	0
599-4705-512.21-00	Group Insurance	970	1,449	1,437	11,360
599-4705-512.23-00	Medicare	751	1,504	1,296	1,548
599-4705-512.24-02	Defined Benefit	24,417	44,352	39,672	46,167
599-4705-512.26-00	Unemployment Insurance	240	488	406	499
599-4705-512.27-00	Worker's Compensation	1,102	351	3,316	4,014
599-4705-521.12-04	Medical	82	600	0	600
599-4705-521.12-09	Other Professional Fees	3,978	19,215	17,307	19,215
599-4705-521.13-00	Technical Services	0	1,200	0	1,200
599-4705-521.14-00	City Bills	0	23,000	0	23,000
599-4705-522.14-00	Maintenance	27,804	9,000	27,464	9,000
599-4705-522.22-00	Repair & Maintenance	1,475	20,000	2,900	5,000
599-4705-522.22-01	Maintenance Equipment	0	600	151	600
599-4705-522.22-02	Maintenance Buildings	11,466	30,000	18,140	0
599-4705-523.32-05	Postage & Shipping	0	100	0	100
599-4705-523.33-00	Advertising	0	1,030	811	1,030
599-4705-523.34-00	Printing & Binding	0	200	0	200
599-4705-523.35-00	Travel (Local)	0	150	0	150
599-4705-523.36-00	Dues & Fees	0	140	0	140
599-4705-523.37-00	Education & Travel	0	600	531	600
599-4705-531.11-01	Office Supplies	1,061	1,850	1,809	1,850
599-4705-531.11-02	Operating Supplies	268	300	250	1,000
599-4705-531.12-15	HVAC and Electricity	0	1,000	0	0
599-4705-531.12-20	Gas (Natural & Propane)	2,050	4,000	1,286	1,500
599-4705-531.13-00	Food	0	100	0	100
599-4705-531.14-00	Books & Publications	0	0	0	100
599-4705-551.23-00	Indirect Cost-Water/Sewer	92,438-	196,507-	180,136-	180,398-
599-4705-551.24-00	Indirect cost to Electric	88,623-	188,319-	172,623-	172,882-
599-4705-551.25-00	Indirect Cost-Solid Waste	14,231-	20,469-	18,766-	18,792-
599-4705-551.30-00	Indirect Cost-Stormwater	3,240-	4,094-	3,751-	3,758-
599-4705-561.10-00	Depreciation	28,842	0	0	0
599-4705-579.22-00	Interest Exp./Cap.Leases	53,220	0	0	0
599-4705-579.23-00	Prinicpal Lease	69,350	0	0	0
599-4705-582.22-50	Interest Lease Expense	0	48,726	0	44,235
599-4705-582.22-51	Principal Lease Expense	0	71,501	0	73,718
*	Customer Care Admin	82,926	0	166,116-	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 599 Enterprise Alloc Fund					
DEPT 47 Utility Enterprise					
DIV 10 Customer Services					
599-4710-511.11-00	Salaries & Wages	758,731	831,508	520,508	861,852
599-4710-511.13-00	Overtime	7,908	9,000	1,450	9,000
599-4710-511.19-00	Salary Adjustment	0	26,995	0	29,189
599-4710-512.20-00	Benefit Adjustment	0	25,666	0	12,769
599-4710-512.21-00	Group Insurance	9,661	10,265	7,748	119,015
599-4710-512.23-00	Medicare	11,163	12,056	7,361	12,432
599-4710-512.24-02	Defined Benefit	351,879	355,635	227,499	368,614
599-4710-512.26-00	Unemployment Insurance	3,313	3,655	2,061	3,750
599-4710-512.27-00	Worker's Compensation	54,744	57,292	49,298	59,592
599-4710-521.12-04	Medical	1,510	2,200	350-	2,200
599-4710-521.12-09	Other Professional Fees	17,220	47,400	21,437	36,000
599-4710-521.13-00	Technical Services	0	21,422	0	0
599-4710-522.22-01	Maintenance Equipment	1,665	2,300	2,214	2,300
599-4710-522.22-02	Maintenance Buildings	4,186	4,650	3,995	4,650
599-4710-523.32-03	Cellular Phones & Radios	0	2,121	0	0
599-4710-523.32-05	Postage & Shipping	148,214	110,000	101,770	110,000
599-4710-523.33-00	Advertising	750	1,000	811	1,000
599-4710-523.34-00	Printing & Binding	782	1,500	135	1,500
599-4710-523.35-00	Travel (Local)	0	500	22	500
599-4710-523.36-00	Dues & Fees	0	725	0	350
599-4710-523.37-00	Education & Travel	3,205	28,650	32,106	28,650
599-4710-531.11-01	Office Supplies	5,630	6,050	4,349	6,050
599-4710-531.11-02	Operating Supplies	5,943	6,000	5,718	6,000
599-4710-531.11-03	Certificates & Awards	0	600	600	600
599-4710-531.11-40	Uniforms	684	15,000	25,000	1,500
599-4710-531.16-00	Small & Safety Equipment	1,320	3,242	0	0
599-4710-551.23-00	Indirect Cost-Water/Sewer	755,734-	759,951-	696,619-	805,206-
599-4710-551.24-00	Indirect cost to Electric	699,695-	728,287-	667,601-	771,656-
599-4710-551.25-00	Indirect Cost-Solid Waste	104,874-	79,162-	72,567-	83,876-
599-4710-551.30-00	Indirect Cost-Stormwater	21,171-	15,832-	14,509-	16,775-
*	Customer Services	192,966-	2,200	437,564-	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 599 Enterprise Alloc Fund					
DEPT 47 Utility Enterprise					
DIV 15 Meter Reading					
599-4715-511.11-00	Salaries & Wages	486,550	495,654	344,845	547,387
599-4715-511.13-00	Overtime	13,898	138,887	54,254	42,037
599-4715-511.19-00	Salary Adjustment	0	13,238	0	6,950
599-4715-512.20-00	Benefit Adjustment	0	19,449	0	3,758
599-4715-512.21-00	Group Insurance	6,339	6,821	5,206	62,079
599-4715-512.23-00	Medicare	7,132	7,187	5,635	7,926
599-4715-512.24-02	Defined Benefit	218,465	211,991	134,716	234,119
599-4715-512.26-00	Unemployment Insurance	2,050	2,226	1,612	2,482
599-4715-512.27-00	Worker's Compensation	20,667	21,923	14,568	24,372
599-4715-521.12-04	Medical	796	3,000	1,291	1,000
599-4715-521.12-09	Other Professional Fees	0	2,000	0	0
599-4715-522.22-01	Maintenance Equipment	0	2,000	0	0
599-4715-522.22-02	Maintenance Buildings	0	10,000	9,339	0
599-4715-522.22-04	Maintenance Vehicles	6,956	10,000	2,000	0
599-4715-523.23-20	Rental of Equip & Vehicle	0	3,000	0	3,000
599-4715-523.32-03	Cellular Phones & Radios	0	12,000	0	0
599-4715-523.32-05	Postage & Shipping	108	63,000	50,011	250
599-4715-523.34-00	Printing & Binding	0	1,000	0	1,000
599-4715-523.35-00	Travel (Local)	0	2,000	50	500
599-4715-523.36-00	Dues & Fees	114	850	49	850
599-4715-523.37-00	Education & Travel	15,709	25,355	25,039	25,355
599-4715-523.38-50	Software & Maint.	0	13,000	0	0
599-4715-523.40-00	Uniform & Towel Services	38,285	32,000	10,699	30,000
599-4715-531.11-01	Office Supplies	1,409	1,450	572	1,450
599-4715-531.11-02	Operating Supplies	137,530	89,800	87,593	89,800
599-4715-531.11-03	Certificates & Awards	308	2,000	0	2,000
599-4715-531.16-00	Small & Safety Equipment	5,388	11,000	6,212	11,000
599-4715-541.15-02	Meters	34	18,000	51	0
599-4715-541.16-00	Capital Improvements	0	25,000	21,750	0
599-4715-542.20-00	Equipment	2,447	0	0	0
599-4715-551.23-00	Indirect Cost-Water/Sewer	574,478-	598,095-	548,251-	526,711-
599-4715-551.24-00	Indirect cost to Electric	550,539-	573,174-	525,415-	504,765-
599-4715-551.25-00	Indirect Cost-Solid Waste	59,843-	62,302-	57,112-	54,866-
599-4715-551.30-00	Indirect Cost-Stormwater	11,963-	12,460-	11,418-	10,973-
*	Meter Reading	232,638-	2,200-	366,704-	0
**	Utility Enterprise	342,678-	0	970,384-	0
***	Enterprise Alloc Fund	25,202-	0	857,662-	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 610 Internal Services					
DEPT 15 Non Departmental					
DIV 35 Information Resources					
610-1535-511.11-00	Salaries & Wages	268,993	356,034	228,537	426,215
610-1535-511.13-00	Overtime	0	33,000	0	33,000
610-1535-511.19-00	Salary Adjustment	0	3,720	0	904
610-1535-512.20-00	Benefit Adjustment	0	8,310	0	400
610-1535-512.21-00	Group Insurance	2,645	3,748	2,631	29,915
610-1535-512.23-00	Medicare	3,793	5,163	3,213	6,148
610-1535-512.24-02	Defined Benefit	118,470	152,276	92,556	182,292
610-1535-512.26-00	Unemployment Insurance	1,202	1,692	977	2,013
610-1535-512.27-00	Worker's Compensation	14,477	20,642	11,924	24,564
610-1535-521.12-04	Medical	745	350	164	350
610-1535-521.13-00	Technical Services	86,337	106,000	72,160	96,000
610-1535-523.32-01	Telephone	717,406	749,000	717,964	929,000
610-1535-523.32-03	Cellular Phones & Radios	181,891	325,000	304,236	302,600
610-1535-523.33-00	Advertising	95	200	0	200
610-1535-523.36-00	Dues & Fees	0	129	0	129
610-1535-523.37-00	Education & Travel	9,848	11,000	9,629	11,000
610-1535-523.38-50	Software & Maint.	560,986	632,238	621,553	600,924
610-1535-531.11-01	Office Supplies	373	500	171	500
610-1535-531.11-02	Operating Supplies	1,851	2,000	1,726	2,000
610-1535-531.11-13	Storm Restoration	0	0	198	0
610-1535-542.24-00	Computers & Hardware	96,356	146,300	144,798	217,940
610-1535-551.23-00	Indirect Cost-Water/Sewer	677,403-	818,337-	750,145-	986,156-
610-1535-551.24-00	Indirect cost to Electric	659,683-	818,337-	750,145-	986,156-
610-1535-551.25-00	Indirect Cost-Solid Waste	38,990-	51,146-	46,882-	61,635-
610-1535-551.29-00	Indirect Cost from Gen Fd	623,201-	767,190-	703,263-	924,522-
610-1535-551.30-00	Indirect Cost-Stormwater	38,990-	51,146-	46,882-	61,635-
610-1535-551.31-00	Allocated Cost from E911	38,990-	51,146-	46,882-	61,635-
610-1535-579.22-00	Interest Exp./Cap.Leases	0	0	0	215,647
*	Information Resources	11,789-	0	131,762-	2
**	Non Departmental	11,789-	0	131,762-	2

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 610 Internal Services					
DEPT 46 Fleet Maintenance					
DIV 00 Maintenance & Shop					
610-4600-511.11-00	Salaries & Wages	277,519	347,570	289,409	372,816
610-4600-511.13-00	Overtime	9,873	5,000	10,085	0
610-4600-511.19-00	Salary Adjustment	0	4,851	0	4,993
610-4600-512.20-00	Benefit Adjustment	0	10,499	0	2,208
610-4600-512.21-00	Group Insurance	3,252	4,231	4,242	35,018
610-4600-512.23-00	Medicare	4,084	5,040	4,182	5,398
610-4600-512.24-02	Defined Benefit	134,051	148,655	118,723	159,453
610-4600-512.26-00	Unemployment Insurance	1,051	1,477	1,099	1,567
610-4600-512.27-00	Worker's Compensation	8,419	10,458	8,365	12,242
610-4600-521.12-04	Medical	456	1,200	384	0
610-4600-521.13-00	Technical Services	0	2,500	0	0
610-4600-522.22-01	Maintenance Equipment	2,436	33,000	26,585	8,000
610-4600-522.22-02	Maintenance Buildings	10,904	20,000	14,443	16,000
610-4600-522.22-04	Maintenance Vehicles	64,495	708,700	605,676	500,000
610-4600-523.37-00	Education & Travel	2,492	0	0	0
610-4600-523.38-00	Licenses	0	2,500	499	2,500
610-4600-523.39-01	Towing	13,029	10,000	11,615	8,000
610-4600-523.40-00	Uniform & Towel Services	83	10,000	8,978	10,000
610-4600-531.11-01	Office Supplies	0	500	0	500
610-4600-531.11-02	Operating Supplies	247,017	133,800	78,905	159,800
610-4600-531.11-40	Uniforms	5,729	0	0	0
610-4600-531.12-20	Gas (Natural & Propane)	15,050	20,000	13,682	10,000
610-4600-531.12-50	Oil & Lubicants	9,628	30,000	10,953	20,000
610-4600-531.12-70	Fuel (Diesel)	142,182	400,000	182,943	200,000
610-4600-531.12-71	Fuel (Gasoline)	147,809	300,000	307,944	300,000
610-4600-531.16-00	Small & Safety Equipment	913	5,000	1,724	4,000
610-4600-541.16-00	Capital Improvements	99,089	0	40,123	0
610-4600-551.23-00	Indirect Cost-Water/Sewer	362,295-	708,794-	649,726-	586,398-
610-4600-551.24-00	Indirect cost to Electric	486,735-	930,292-	852,764-	769,648-
610-4600-551.25-00	Indirect Cost-Solid Waste	56,614-	110,749-	101,519-	91,625-
610-4600-551.27-00	Indirect Cost - Publ Wks	226,431-	442,996-	406,076-	0
610-4600-551.29-00	Indirect Cost from Gen Fd	0	0	0	366,499-
610-4600-551.30-00	Indirect Cost-Stormwater	94-	22,150-	20,306-	18,325-
610-4600-561.10-00	Depreciation	23,797	0	0	0
*	Maintenance & Shop	91,189	0	289,832-	0
**	Fleet Maintenance	91,189	0	289,832-	0
***	Internal Services	79,400	0	421,594-	2

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUALS	2017 BUDGET	2017 YTD EXPENSE	FY 18 BUDGET
FUND 610 Internal Services					
DEPT 46 Fleet Maintenance					
DIV 00 Maintenance & Shop					
		125,928,255	147,421,591	100,341,203	145,843,215

EAST POINT
GEORGIA

MUNICIPAL CORPORATE TRUST (MCT)

City of East Point
Projected Unrestricted Balance
Period Ending June 30, 2018

Statement Balance @ 04/17/2017				$ 25,303,000	
Projected Interest				$ 278,000	
Less: MCT Drawdown 2015 - 2017 completed projects				$ (3,258,085)	
					$ 22,322,915
Summary of Matching Grant Funds					
		Status	*Match Required*		
US Dept. of Transportation	TE Grant - Main Street	Awarded	$ 430,000		
	TE Grant - Semmes Road	Awarded	$ 819,975		
	Signage Traffic Control	Awarded	$ 120,000		
	Road Resurfacing/Pavement	Awarded	$ 480,000		
	MARTA Mult Model Improvement	Awarded	$ 962,504		
				$ 2,812,479	
US Environmental Protection Agency	Surface Water and Construction			$ 218,250	
Total Grant Match Funds					***$ 3,030,729***
FY 2014 - 2016 Capital Project Costs					**$ 11,134,733**
Proposed FY 2018 Capital Projects(New)					**$ 401,143**
Police Five Year Plan Salaries					**$ 1,183,360**
FY 2018 Vehicles					$ -
LEAD and Atlanta Metro College Training					**$ 96,000**
Project MCT Fund Balance	**				***$ 6,476,950***

**	Projected Restricted MCT Reserve Funded Debt Account 6/30/2018	$ 2,381,566
	Projected Restricted MCT Reserve Funds Credit Support Operating 6/30/2018	$ -
	Projected Restricted MCT Reserve Funds Flexible Operating 6/30/2018	$ 1,849
	Projected Unrestricted Flexible Operating 6/30/2018	$ 4,093,535
		$ 6,476,950

Projected Restricted Amount is restricted by MEAG Agreement. Funds are not available for use by the City. 04/17/2017