

# CITY OF RIVERDALE

## Popular Annual Financial Report - Fiscal Year 2015



Riverdale's Town Centre



# City Manager Message

i

Dear Citizen of Riverdale,

Thank you for your interest in our city government. As stewards of your tax dollars our aim is to be as transparent as possible in all facets of your government. We hope this Popular Annual Financial Report (PAFR) will enable you to better understand the financial priorities and responsibilities of our city.

Should you have any questions regarding this information, or any other program or activity of the City of Riverdale, we hope you will feel free to contact us.

Respectfully,

A handwritten signature in black ink, appearing to read 'E. Scott Wood'.

E. Scott Wood  
City Manager





# Financial Report Message

ii

The City of Riverdale Finance Department is pleased to present the “popular” form of the City’s Comprehensive Annual Financial Report (CAFR), the Popular Annual Financial Report (PAFR).

The City’s PAFR is a user friendly report of our City’s financial operations in 2015. The audited financial report of the City financials is the City’s CAFR. The average citizen may find it difficult to interpret the vast amount of data in the CAFR. The PAFR is designed to make the City’s finances easier to understand and to communicate with our citizens where dollars come from and how they are spent.

The CAFR is a detailed account of the City’s financial statements, notes, schedules, and statistics. The CAFR was prepared in conformance with Generally Accepted Accounting Principles (GAAP) and was audited by Mauldin & Jenkins, LLC, Certified Public Accountants, 200 Galleria Parkway, S.E., Suite 1700, Atlanta, Georgia 30339-0080. The audit provides a level of assurance to the City Council, the financial community, and the citizens that these financial statements are free of material misstatement. Based on the audit, Mauldin & Jenkins, LLC concluded, in an unqualified opinion (meaning without reservations of any kind), that the City of Riverdale’s financial statements for the fiscal year ended June 30, 2015 are fairly presented and in conformity with GAAP.

The PAFR is not intended to supplant the CAFR, it is intended as a supplement for an executive summary level briefing on City services and the overall financial condition of the City. For a complete review of the City’s financial status for the recently concluded fiscal year, the FY 2015 CAFR and the FY 2016 budget documents can be found on the City’s website under departments, Finance.

Thank you for your interest in the City of Riverdale’s government and its functions. Please feel free to ask questions about the PAFR, the CAFR or the budget document. Questions or comments should be directed to Donald G Turner, CPA, CGMA, Director of Finance, email [dturner@riverdalega.gov](mailto:dturner@riverdalega.gov)

Respectfully Submitted

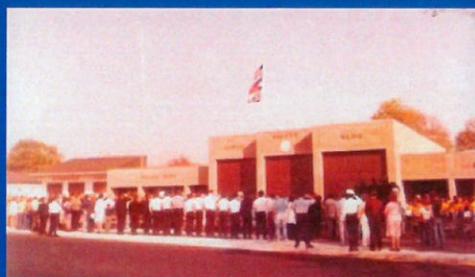
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Donald G Turner, CPA, CGMA

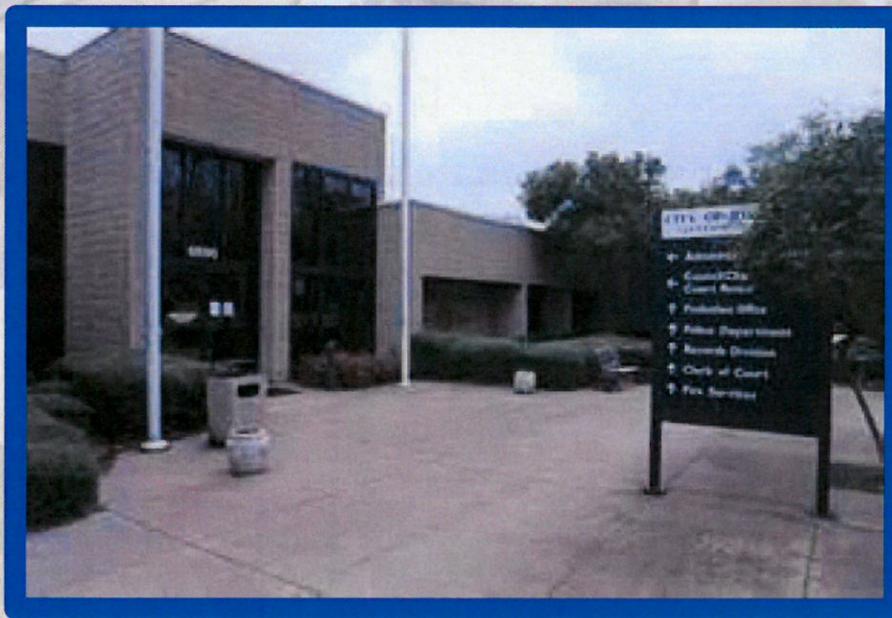
# Table of Contents

Then

Riverdale Public Safety Building  
6690 Church Street



Now



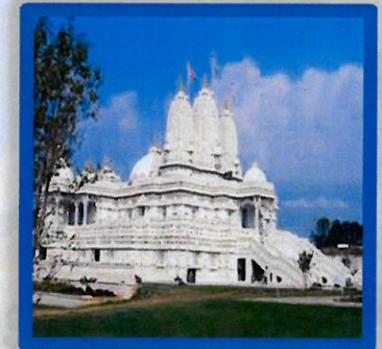
Riverdale Quick Facts	1
Location	2
Governing Body	3
Organizational Chart	4
Departments and Services	5
Financial Information	9
Contact Information	19
<p>The Complete Annual Budget and Comprehensive Annual Financial Report are available at Town Hall and the City's website <a href="http://www.riverdalega.gov">www.riverdalega.gov</a>.</p>	

# Riverdale Quick Facts

Incorporated:	1908
Form of Government:	City Council/ City Manager
Governing Body:	4 Council Members and 1 Mayor elected to four year terms.
Population - (est.):	15,500
Median Age:	33
Median Household Income:	38,800
Area in Square Miles:	4.5
Acres of Parks:	12
Operating Budget -2016:	\$12,269,307
Employees:	149
2015 Operating Mill Levy (City):	9.98
2015 Total Mill Levy (State, City, County, School):	44.89
2015 Sales & Use Tax Rate:	7%



Veteran's Memorial



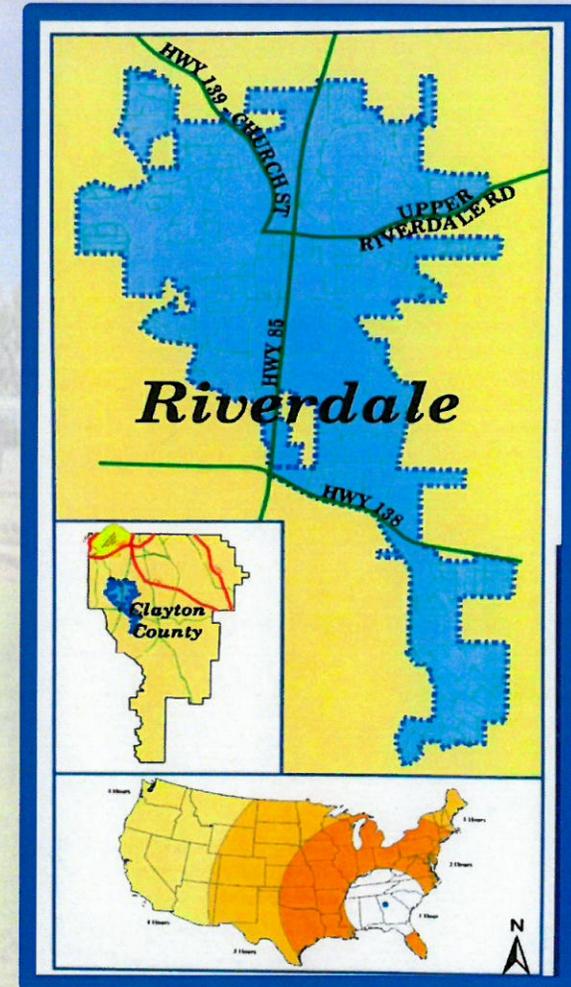
Buddhist Temple  
Designed by I.M. Pei



Riverdale Centre

## RIVERDALE

The City of Riverdale is in Clayton County and located in the center of the 20 county Atlanta Metropolitan Statistical Area, just south of I-75, I-285, west of I-675 and 10 minutes south of Hartsfield-Jackson Atlanta Airport.

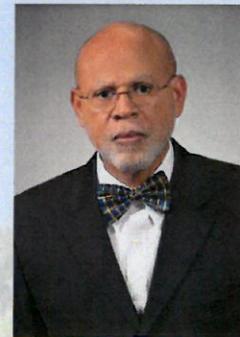




# Governing Body



The Honorable  
Cynthia Stamps-Jones,  
Council Member,  
Ward 1



The Honorable  
An'Cel Davis,  
Council Member,  
Ward 2



Dr. Evelyn Wynn-Dixon,  
Mayor

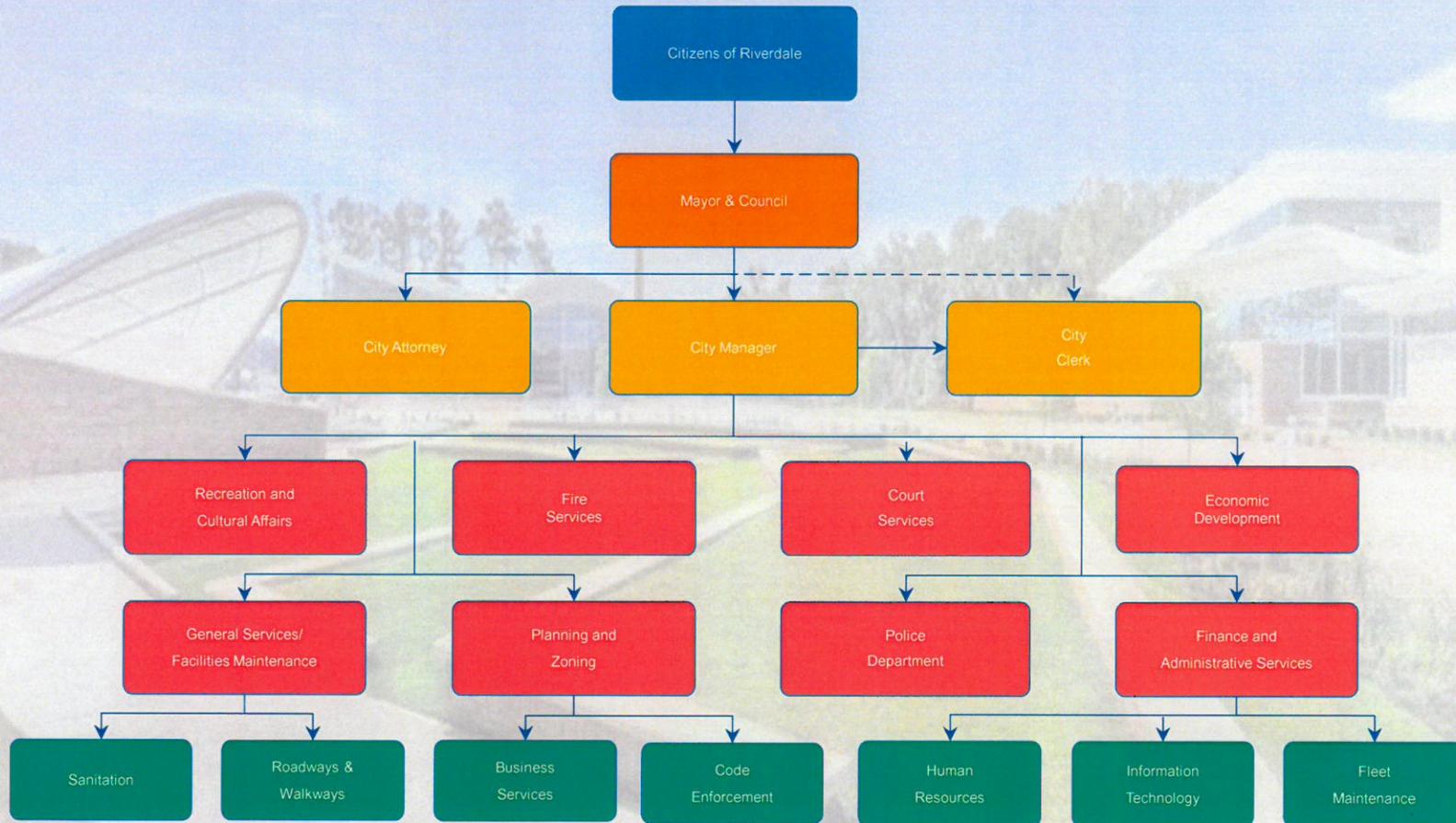


The Honorable  
Kenny Ruffin,  
Council Member,  
Ward 4



The Honorable  
Wanda Wallace,  
Council Member,  
Ward 3

# Organizational Chart



## **CITY CLERK**

Responsible for maintaining all official records and documentation of the city. The department utilizes a state-of-the-art computer software system to meet strict legal standards and to ensure compliance with all laws, including Open Meetings and Open Records regulations.

## **PLANNING AND ZONING**

This department is divided into three divisions:

- ❑ Planning and Zoning: Responsible for all property zoning and land use permitting.
- ❑ Code Enforcement: Ensures compliance with all state and federal building codes.
- ❑ Business Services: Issues business and alcohol licenses.

## **COURT SERVICES**

Processes traffic and other citations, issues warrants, maintains municipal court records, and monitors individuals placed on probation for municipal offenses.

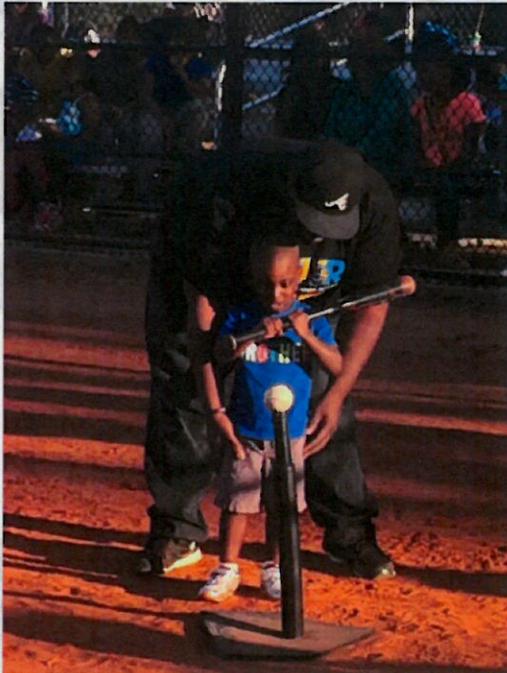
## **GENERAL SERVICES**

Responsible for daily maintenance of all city owned land, buildings, parks, streets, and sidewalks, including the oversight of capital improvements. The City of Riverdale has a total of approximately 50 miles of city streets contained within a 4.3 square mile area.

## RECREATION AND CULTURAL AFFAIRS

This department is divided into two divisions:

- Cultural Affairs: Sponsors a variety of cultural activities and programs including fitness classes, educational enhancement activities and seasonal special events. The division provides services to promote and enhance the community in culture and healthy living.
- Recreation: Offers athletic opportunities for youth in football, cheerleading, basketball and baseball as well as basketball and kickball for adults.



Riverdale PAFR 2015



Government Finance Officers Association

**Award for  
Outstanding  
Achievement in  
Popular Annual  
Financial Reporting**

Presented to  
**City of Riverdale  
Georgia**

For its Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2014**

  
Executive Director/CEO

## FINANCE AND ADMINISTRATIVE SERVICES

The department is divided into four divisions:

- ❑ **Finance:** Directly responsible for most financial affairs of the city, which are complex and demanding. In 2015, the City of Riverdale Finance Department was awarded the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting and the Award for Outstanding Achievement in Popular Annual Financial Reporting.
- ❑ **Human Resources:** Assists in employee recruitment, administers personnel policies, manages employee benefits programs, and ensures compliance with city personnel policies and federal and state employment laws.
- ❑ **Information Technology:** Manages the technology needs of all City of Riverdale departments.
- ❑ **Fleet Maintenance:** Maintains all of the vehicles in the City's fleet.

## FIRE

One of two primary public safety agencies in the city. Responsible for firefighting, emergency medical responses, and fire prevention throughout the city. Maintains an automatic aide agreement with Clayton County and responds to many fire calls outside the city limits.



## POLICE

The second agency responsible for public safety in the city. This department is divided into five divisions:

- ❑ Administrative: Responsible for the management of the entire department;
- ❑ Field Operations: Includes Patrol and Criminal Investigations Units, provides the most visible public presence in the community;
- ❑ Office of Professional Standards: Responsible for internal and background investigations, grants, training, and state certifications;
- ❑ Support: Maintains evidence and legal regards; and
- ❑ Communications: Handles all incoming calls for services for the police and fire departments.

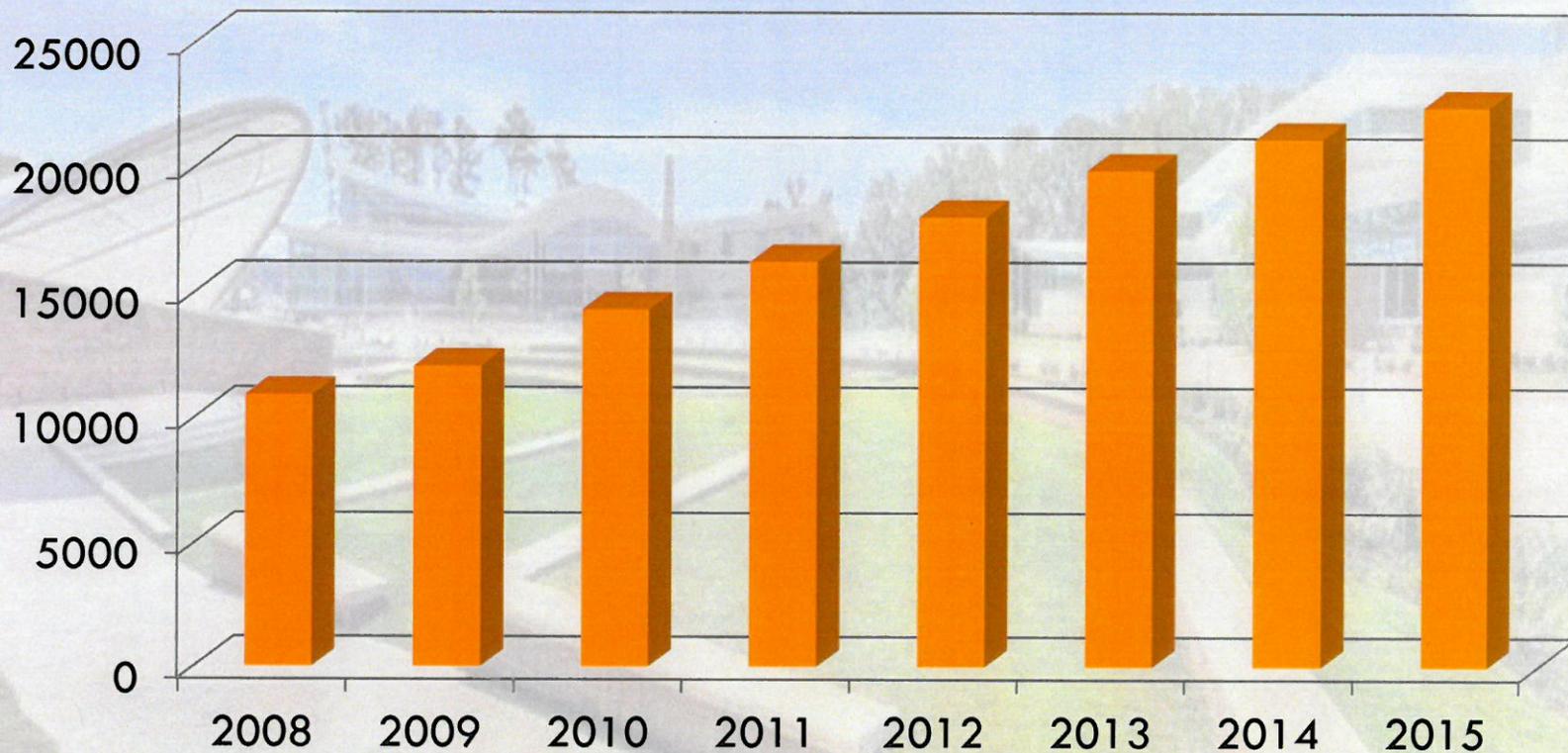
# Financial Information

More formally referred to as the Statement of Net Position, the City's balance sheet reflects a strong and healthy financial condition as of June 30, 2015. The assets of the City exceeded its liabilities at June 30, 2015, by \$22 million (net position). Total assets increased by \$519 thousand, the City's liabilities decreased by \$809 thousand, due largely due to the reduction of debt.

**STATEMENT OF NET POSITION AS OF JUNE 30th**  
(In thousands of dollars)

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>Assets</b>					
Current Assets and Other Assets	\$ 13,359	\$ 11,035	\$ 11,170	\$ 8,483	\$ 7,928
Capital Assets	27,438	28,317	29,269	30,170	31,244
<b>Total Assets</b>	<b>40,797</b>	<b>39,352</b>	<b>40,439</b>	<b>38,653</b>	<b>39,172</b>
<b>Liabilities</b>					
Current Liabilities	1,570	1,291	4,792	4,292	2,429
Non-current Liabilities	22,982	20,529	15,500	12,960	14,014
<b>Total Liabilities</b>	<b>24,552</b>	<b>21,820</b>	<b>20,292</b>	<b>17,252</b>	<b>16,443</b>
<b>Deferred Inflows of Resources</b>	<b>-</b>	<b>367</b>	<b>240</b>	<b>240</b>	<b>283</b>
<b>Net Position</b>	<b>\$ 16,245</b>	<b>\$ 17,165</b>	<b>\$ 19,907</b>	<b>\$ 21,161</b>	<b>\$ 22,446</b>

**Net Position - 8 Year Comparison  
(in thousands)**



More formally referred to as the Statement of Activities, the City's income statement reflects all the financial activity for the City during the fiscal year ended June 30, 2015. This statement presents information to show how the City's net assets changed during the year as a result of the financial activity (i.e. revenues and expenses). This is a summarized version of the more detailed income statement found in the City's complete Comprehensive Annual Financial Report.

FY 2015 revenues increased primarily due to an increase in sales tax revenue and revenue received from a State Transportation Grant.

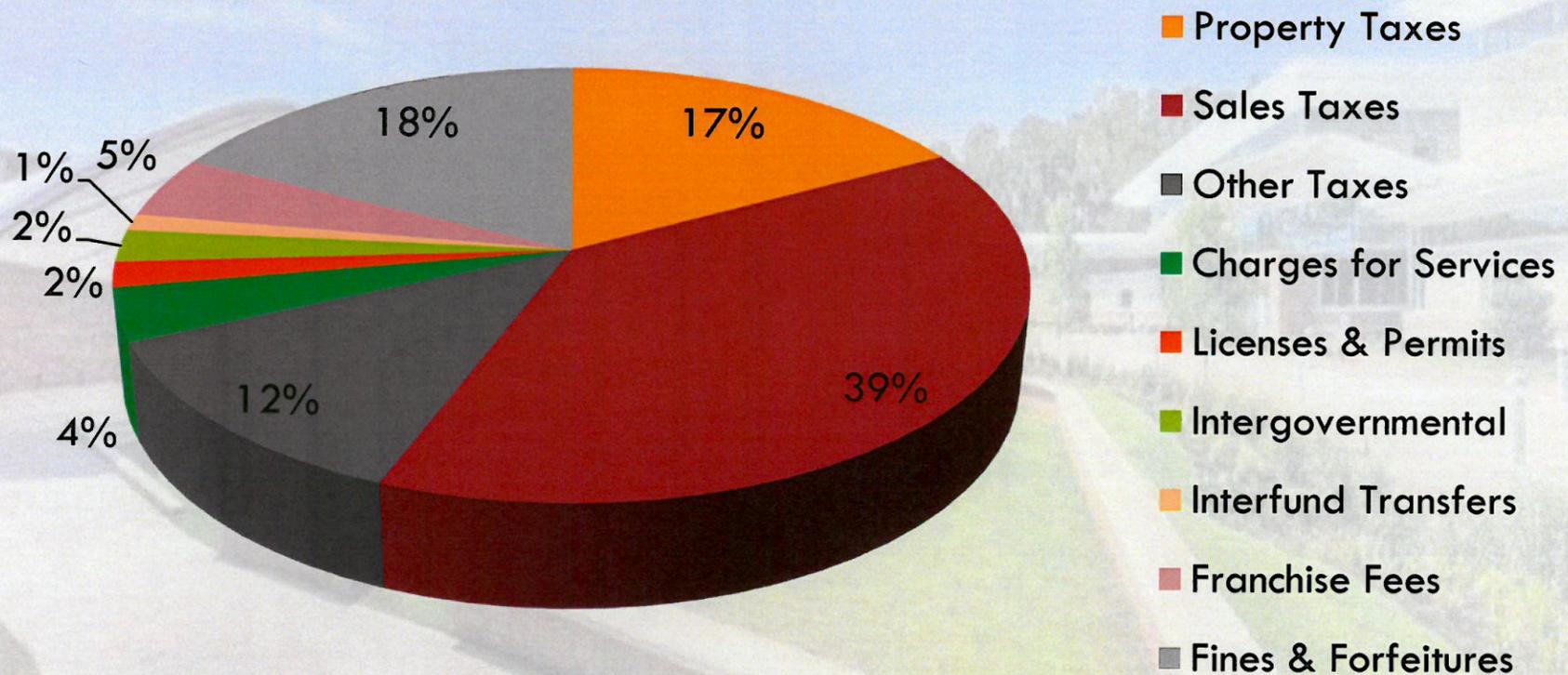
Expenditures increased primarily due to expenditures relating to a sidewalk project funded by a State Transportation Grant and the addition a City mowing crew.

### STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30th

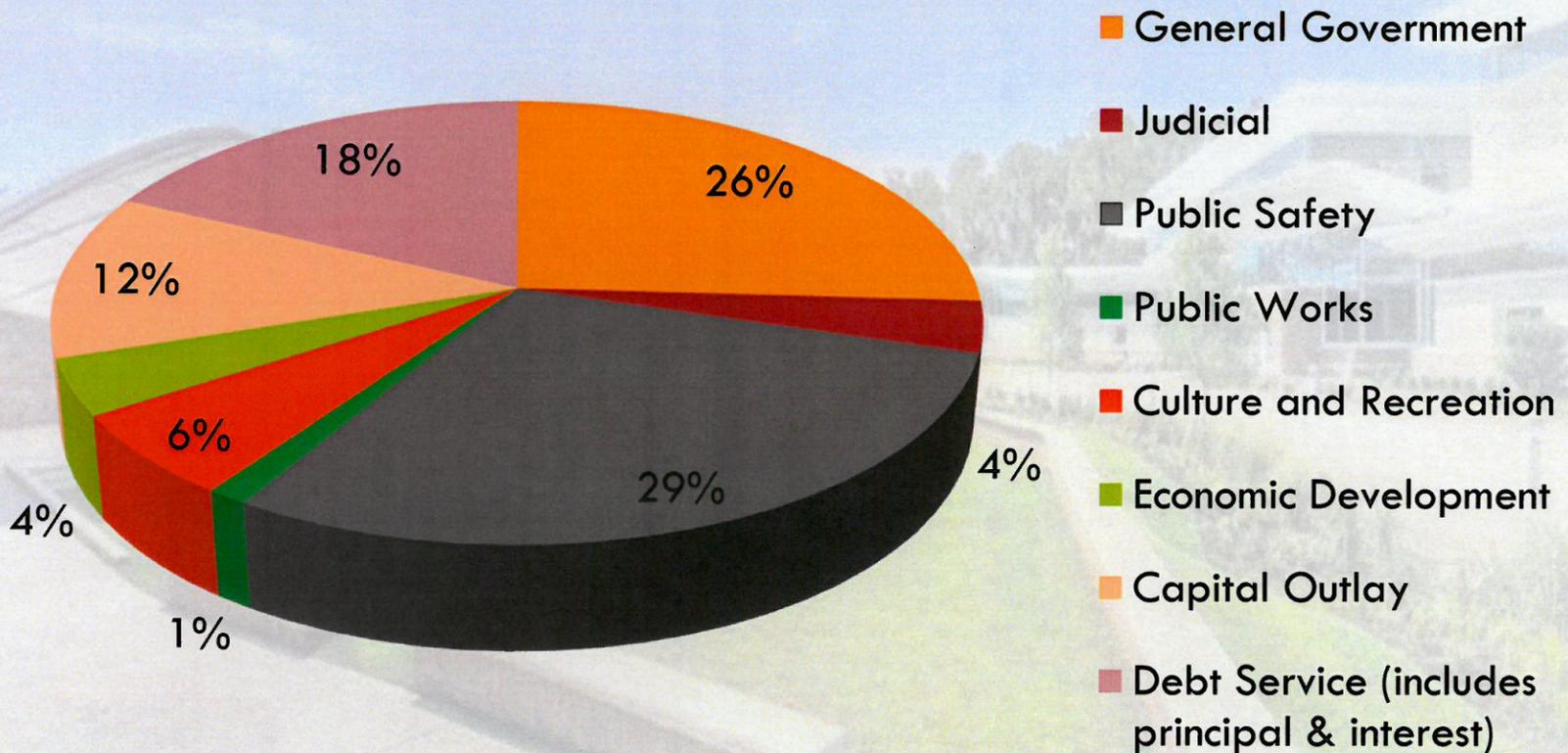
(In thousands of dollars)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b>Revenues</b>	\$ 15,133	\$ 16,422	\$ 15,687	\$ 15,276	\$ 15,862
<b>Expenses</b>	(14,243)	(13,606)	(13,813)	(14,022)	(14,577)
<b>Increase in Net Position</b>	890	2,816	1,874	1,254	1,285
<b>Net Position, Beginning of Year</b>	14,327	15,2177	18,033	19,907	21,161
<b>Net Position, End of Year</b>	<u>\$ 15,217</u>	<u>\$ 18,033</u>	<u>\$ 19,907</u>	<u>\$ 21,161</u>	<u>\$ 22,446</u>

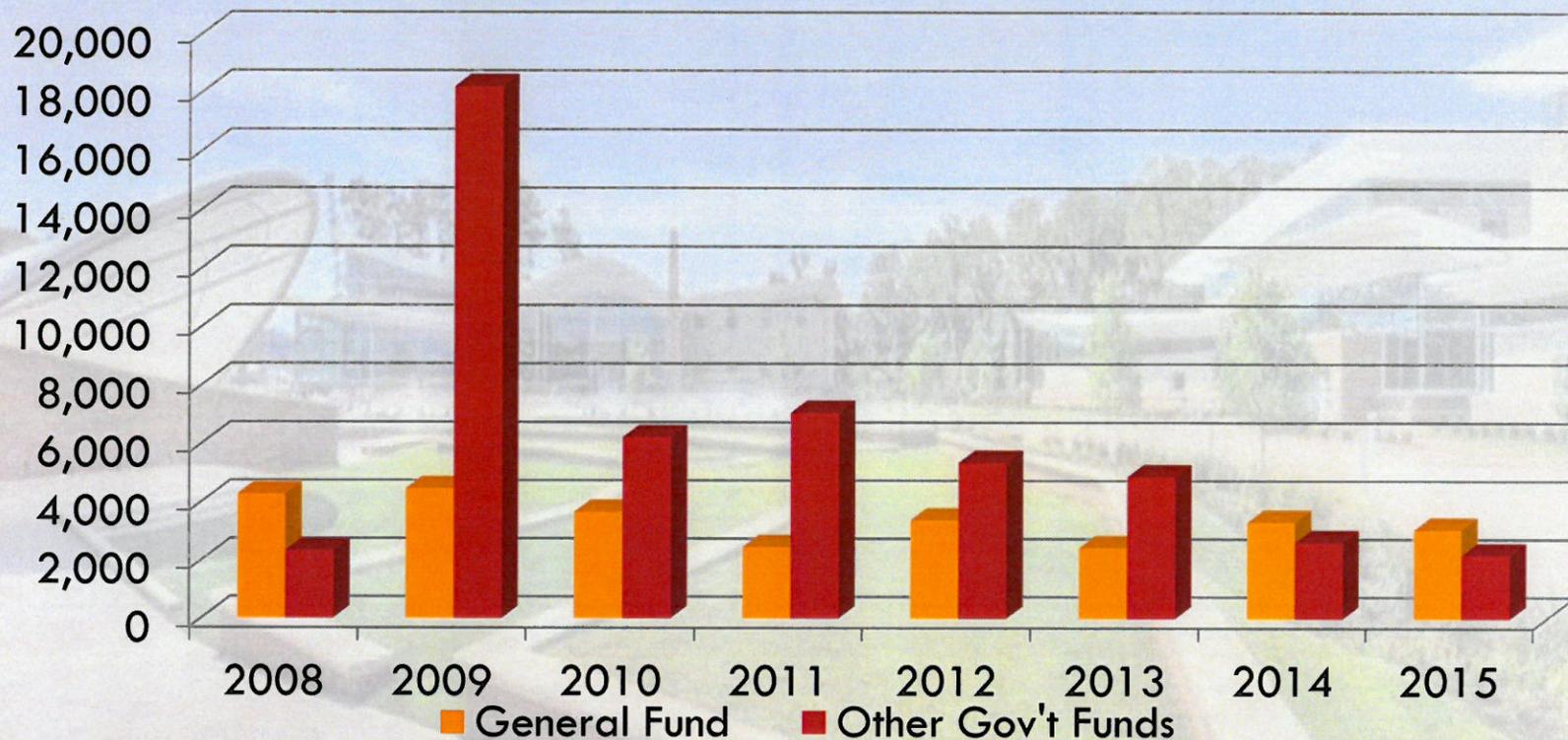
## Where The Money Came From - Governmental Funds



## Where The Money Went - Governmental Funds

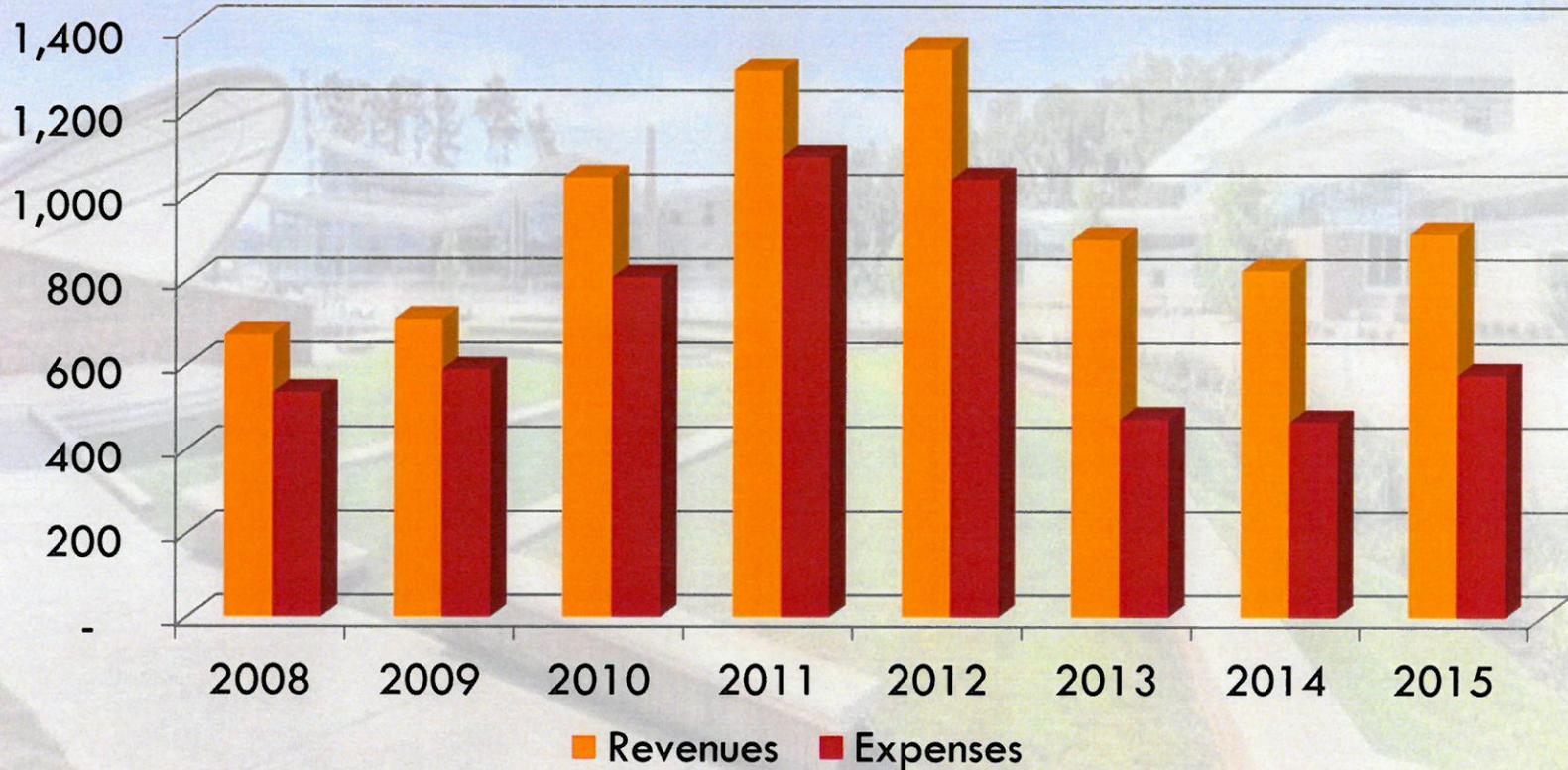


## Fund Balances – 8 Year Comparison (in thousands)

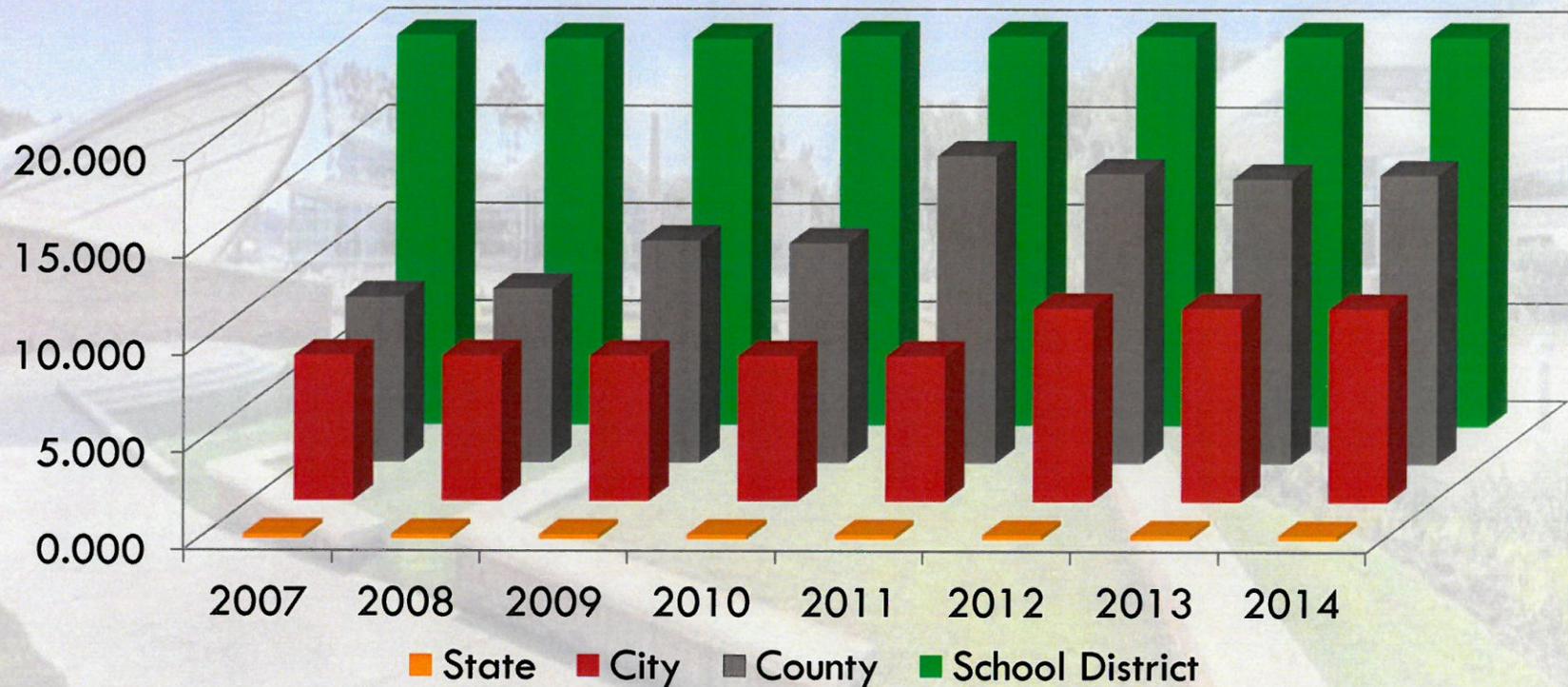


FY 2009 Other Governmental Funds balance includes \$19.4 million received from bonds issued for the construction of the Riverdale Town Centre. FY 2011 Other Governmental Funds balance includes \$5.5 million received from bonds issued for the construction of the Riverdale Regional Park and the parking deck at the Town Centre. All projects were completed by FY 2014

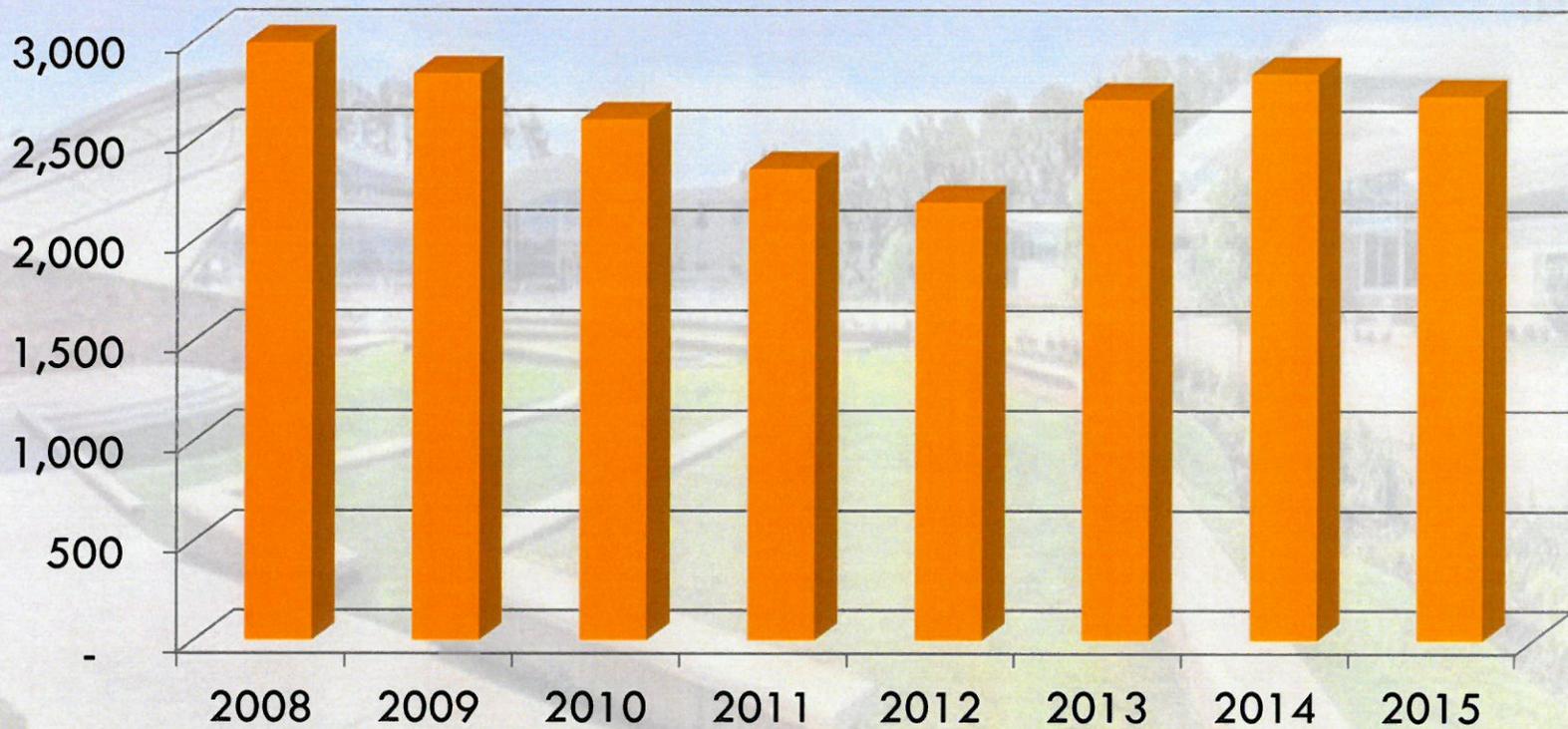
## Solid Waste Fund Revenues & Expenses – 8 Year Comparison (in thousands)



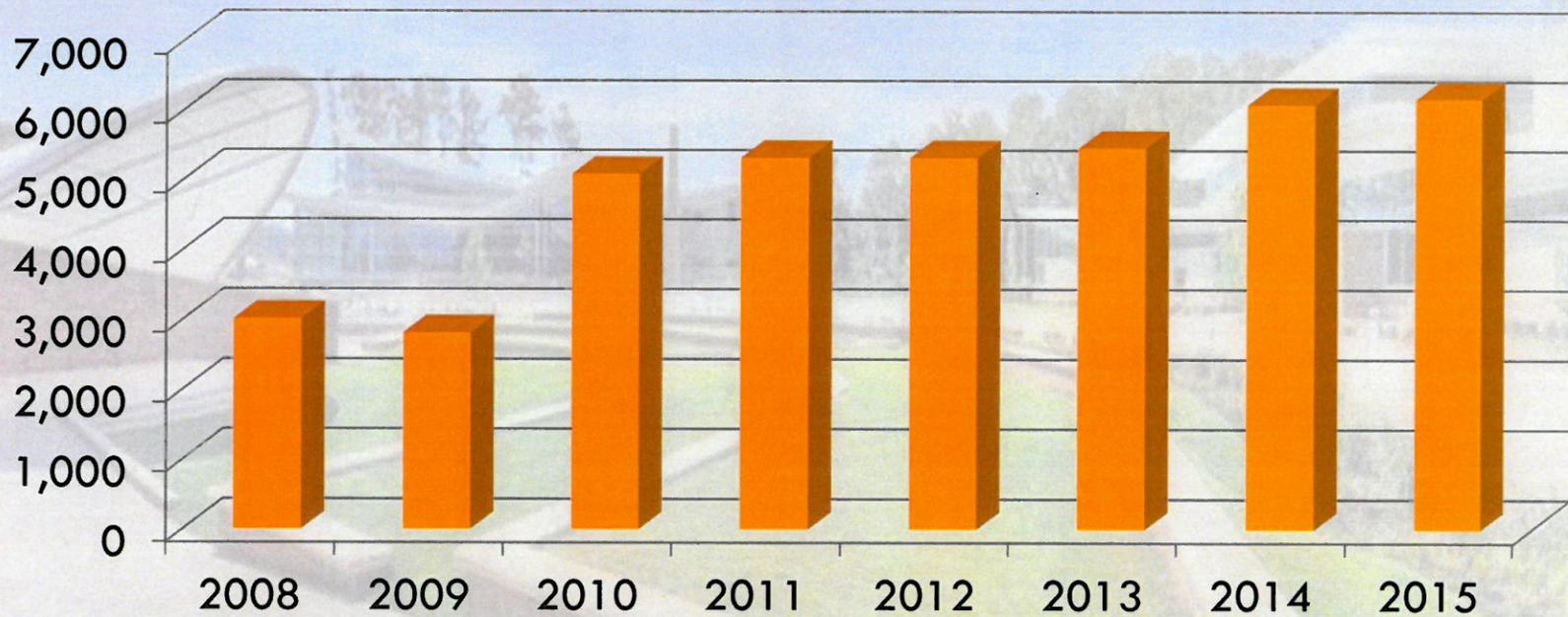
## Property Tax Millage Rates – 8 Year Comparison



## Property Tax Revenues-8 Year Comparison (in thousands)



## Sales Tax Revenues – 8 Year Comparison (in thousands)

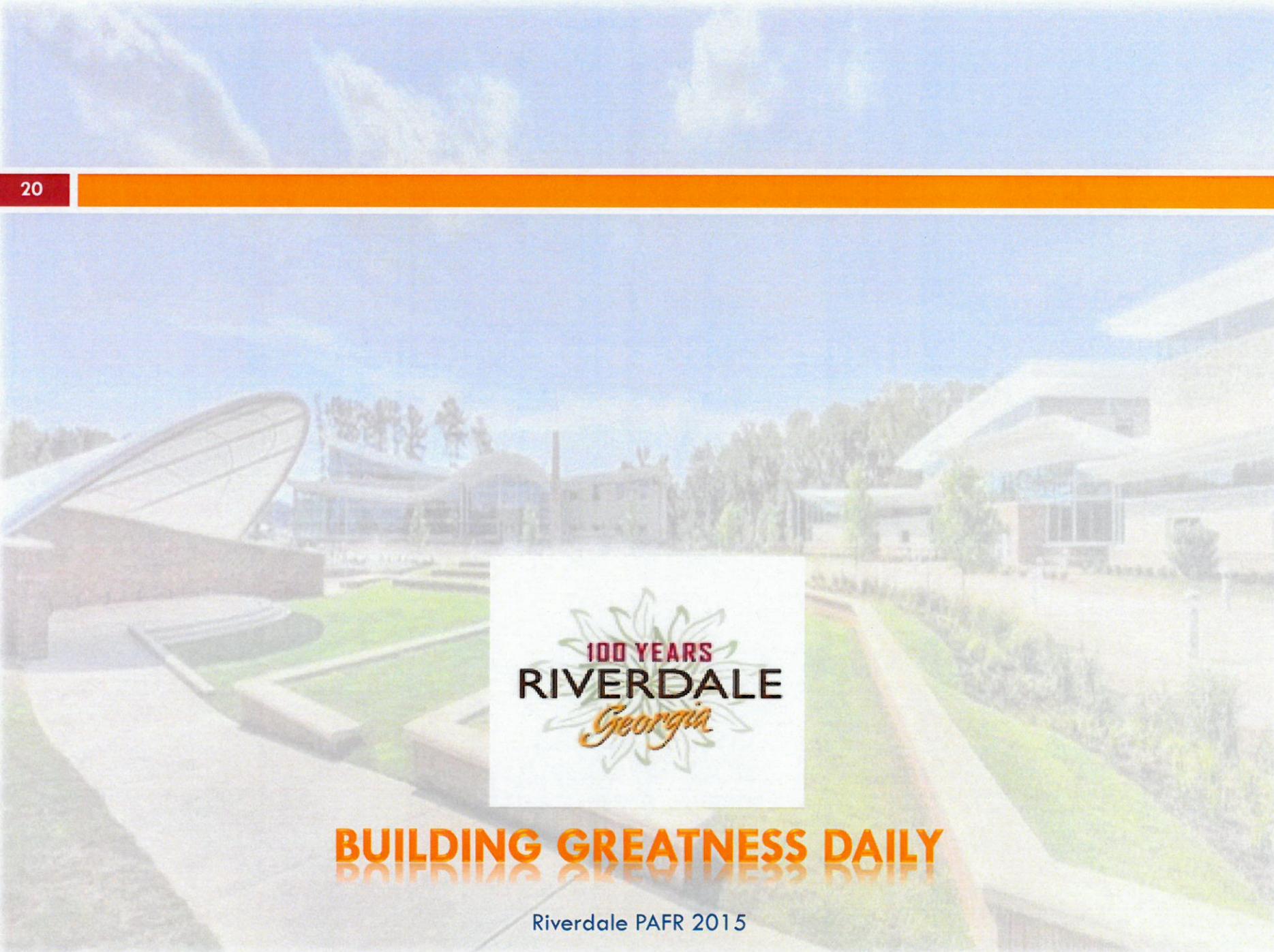


A 1% Special Purpose Local Option Sales tax was authorized from 2010 to 2014. The tax was reauthorized to start in 2015 and will run for 6 years.



# Contact Information

<b>CITY HALL</b>	City Hall- (770) 909-8989 City Manager - (770) 909-5390 City Clerk - (770) 909-5394
<b>CULTURAL &amp; RECREATION</b>	Town Centre - (770) 909-5300
<b>COMMUNITY DEVELOPMENT</b>	Planning & Zoning - (770) 996-3397 Business Licenses- (770) 996-3397 Sanitation- (770) 996-3397 Permits- (770) 996-3397 Code Enforcement- (770) 996-3397
<b>GENERAL SERVICES. DEPARTMENT</b>	(770) 909-5478
<b>COURT SERVICES</b>	Court Services - (770) 991-0462, ext. 2 Probation - (770) 991-0462, ext. 5
<b>FINANCE</b>	Administration - (770) 909-5500 Accounts Receivable/Payroll - (770) 909-5503 Accounts Payable - (770) 909-5507 Property Tax - (770) 909-5501
<b>IT DEPARTMENT</b>	(770) 909-5505
<b>HUMAN RESOURCES</b>	(770) 909-5493
<b>PUBLIC SAFETY</b>	Emergency - 911
<b>POLICE</b>	Administration - (770) 909-5400 Communications- (770) 909-5423 Investigations - (770) 909-5437
<b>FIRE</b>	Administration - (770) 909-5450
<b>FLEET MAINTENANCE</b>	(770) 909-5436



**BUILDING GREATNESS DAILY**

Riverdale PAFR 2015