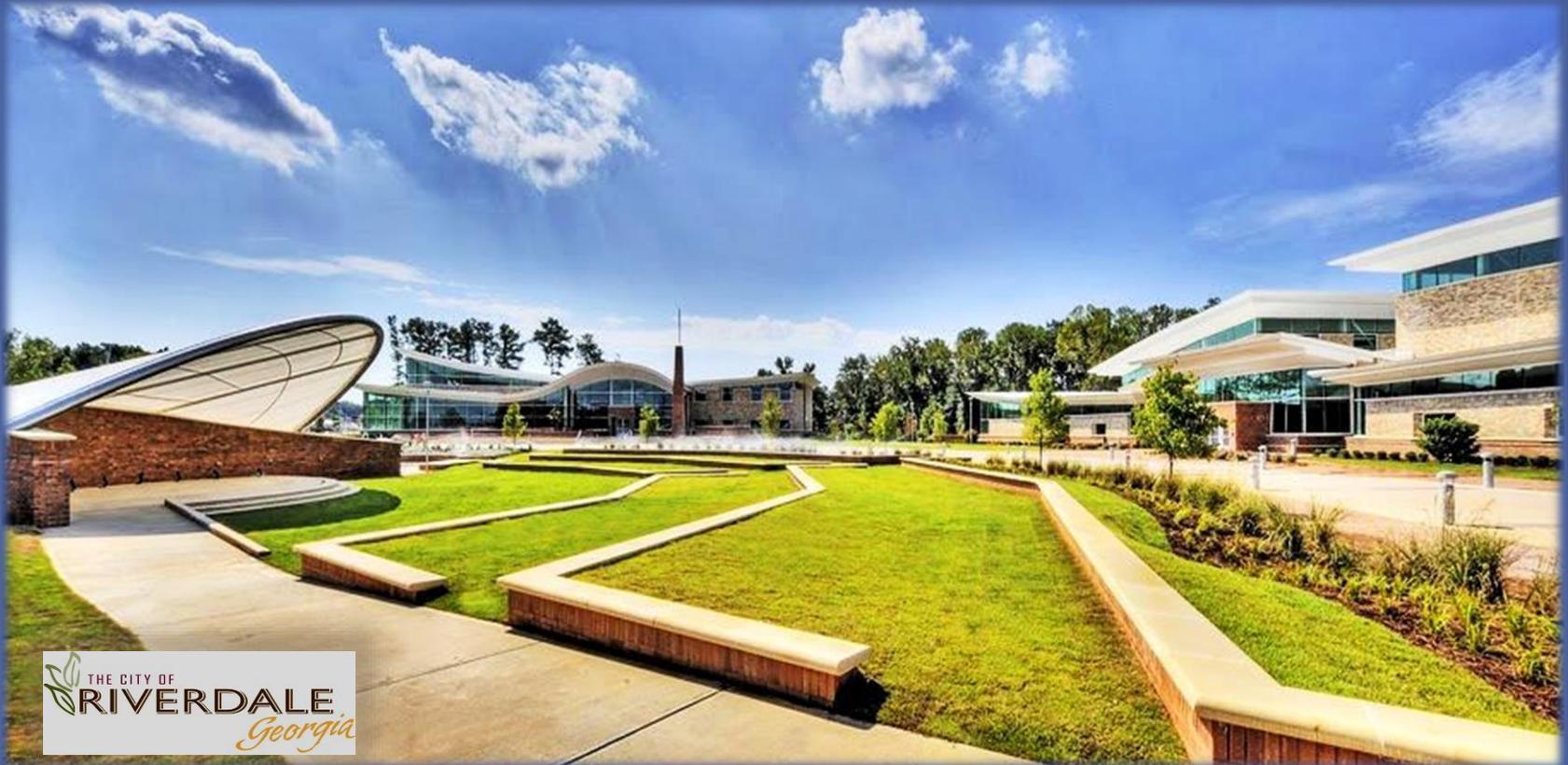


# CITY OF RIVERDALE

## Popular Annual Financial Report - Fiscal Year 2016



Riverdale's Town Centre

# City Manager Message

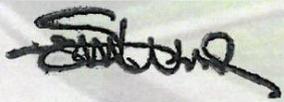
i

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,



E. Scott Wood

City Manager





# Financial Report Message

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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 2016. 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 conformity 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, 2016 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 2016 CAFR and the FY 2017 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 and Administrative Services, email [dturner@riverdalega.gov](mailto:dturner@riverdalega.gov)

Respectfully Submitted

A handwritten signature in blue ink, appearing to read "Donald G Turner".

Donald G Turner, CPA, CGMA

# Table of Contents

Then

Riverdale Public Safety Building  
6690 Church Street



Now



Riverdale Quick Facts	1
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<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>	

Incorporated:	1908
Form of Government:	City Council/ City Manager
Governing Body:	4 Council Members and 1 Mayor elected to four year terms.
Population - (est.):	15,989
Median Age:	33
Median Household Income:	34,354
Area in Square Miles:	4.5
Acres of Parks:	12
Operating Budget -2016:	\$12,855,611
Employees:	142
2015 Operating Mill Levy (City):	9.98
2015 Total Mill Levy (State, City, County, School):	45.70
2015 Sales & Use Tax Rate:	7%



Veteran's Memorial



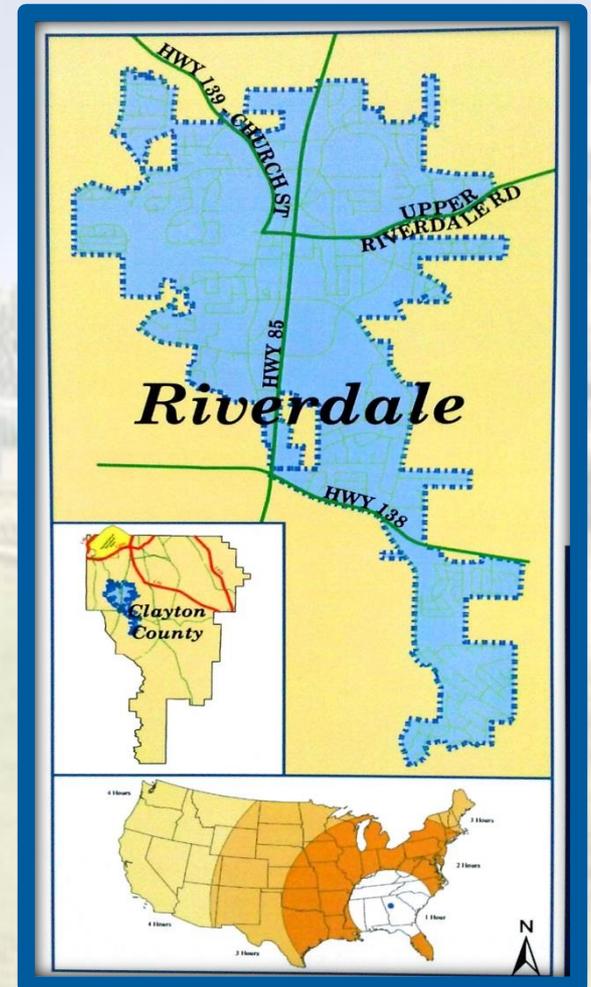
Buddhist Temple  
Designed by I.M. Pei



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



Dr. Evelyn Wynn-Dixon,  
Mayor



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



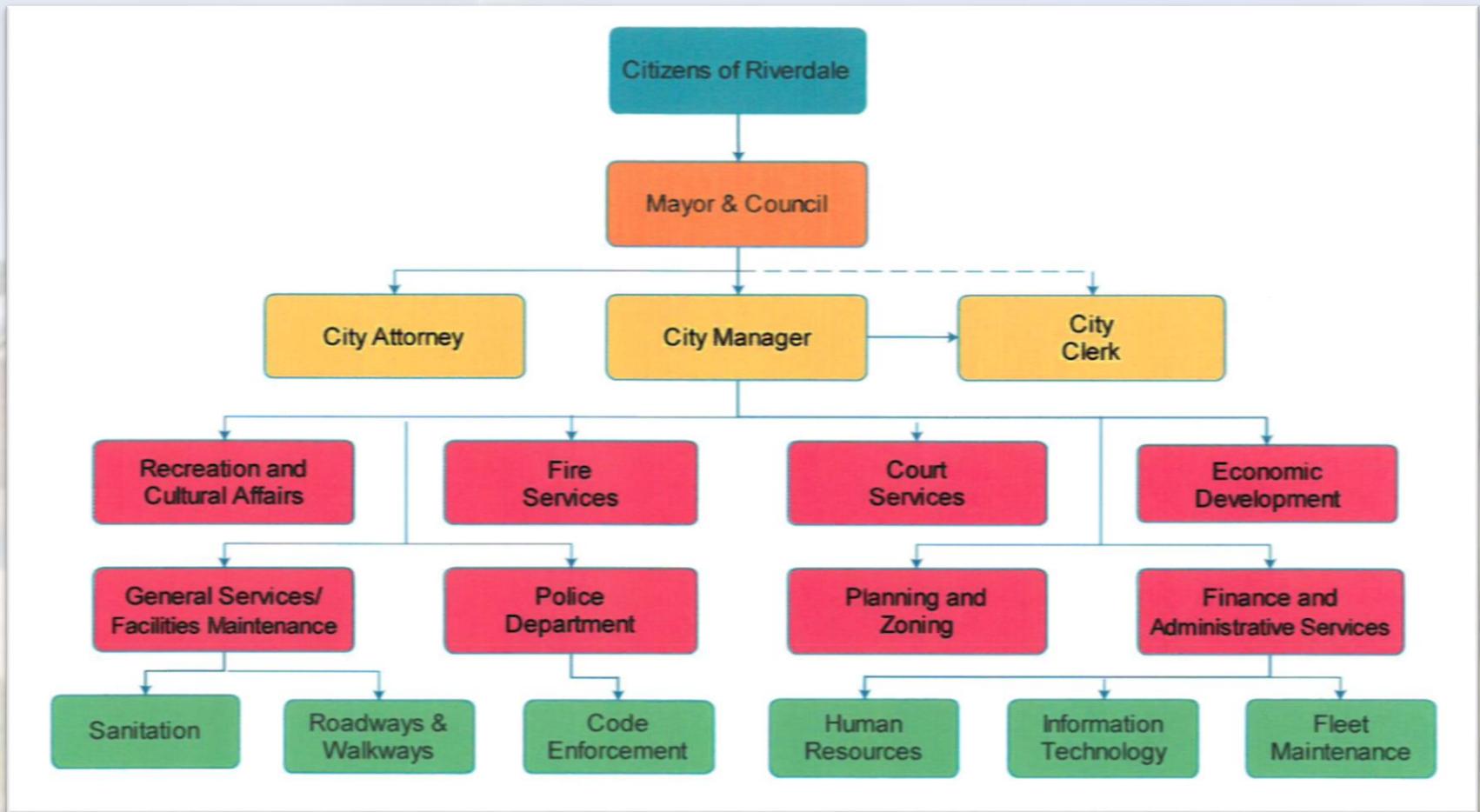
The Honorable  
Kenny Ruffin,  
Council Member,  
Ward 4



The Honorable  
Wanda Wallace,  
Council Member,  
Ward 3

# Organizational Chart

4



## **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**

Planning and Zoning is responsible for all:

- ▣ Property zoning.
- ▣ Land use permitting.
- ▣ Building permits.

## **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.





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, 2015**

*Jeffrey R. Egan*  
Executive Director/CEO

### **FINANCE AND ADMINISTRATIVE SERVICES**

The department is divided into five divisions:

- **Finance:** Directly responsible for most financial affairs of the city, which are complex and demanding. In 2016, 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.
- **Business Services:** Issues business and alcohol licenses.

## 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 six 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 certifications.
- **Support:** Maintains evidence and legal records.
- **Communications:** Handles all incoming calls for services for the police and fire departments.
- **Code Enforcement:** Ensures compliance with all state and federal building codes.

# Financial Information

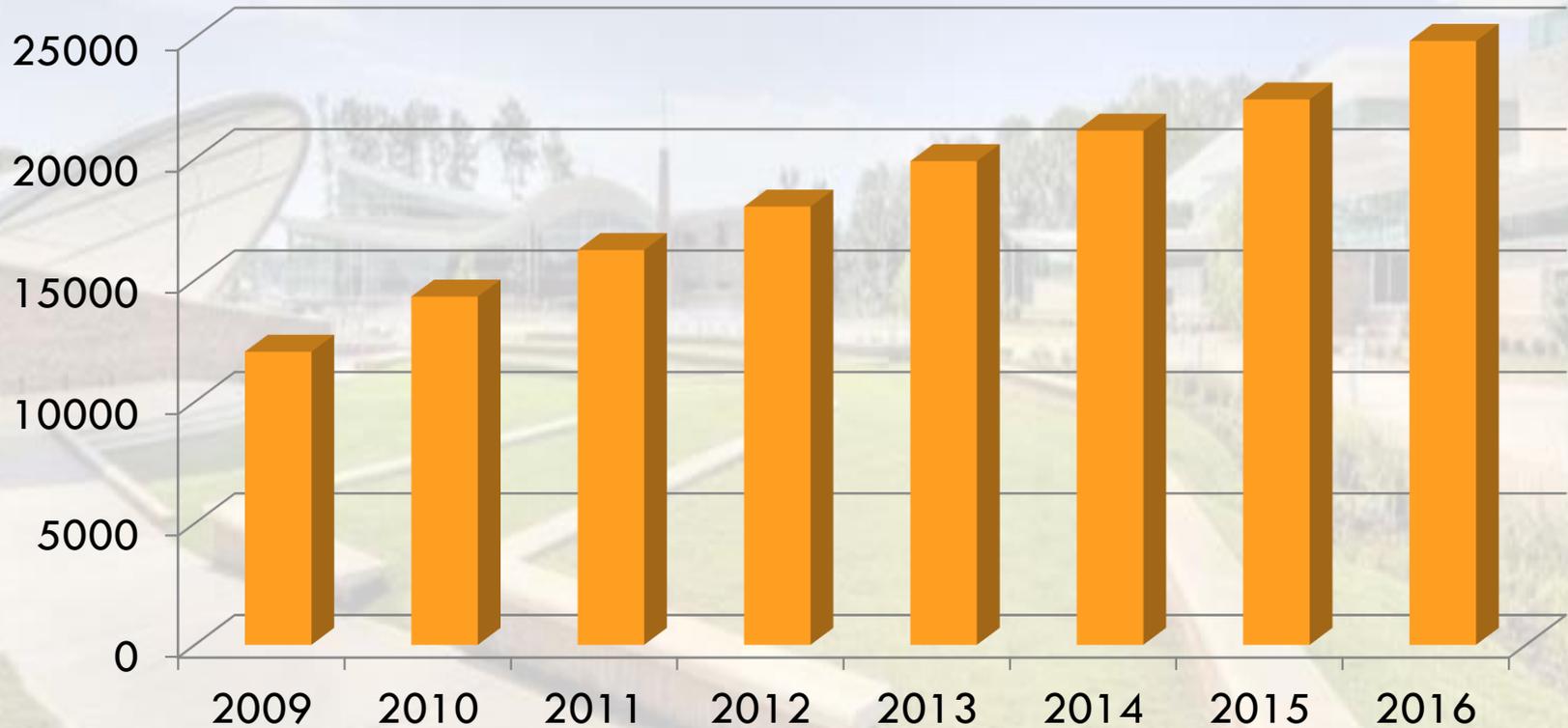
More formally referred to as the Statement of Net Position, the City's balance sheet reflects a strong and healthy financial condition as of June 30, 2016. The assets of the City exceeded its liabilities at June 30, 2016, by approximately \$25 million (net position). Total assets increased by \$1 million 914 thousand, the City's liabilities decreased by \$593 thousand, due largely due to the reduction of debt.

## STATEMENT OF NET POSITION AS OF JUNE 30th

(In thousands of dollars)

	2012	2013	2014	2015	2016
<b>Assets</b>					
Current Assets and Other Assets	\$ 11,035	\$ 11,170	\$ 8,483	\$ 7,928	\$ 10,106
Capital Assets	28,317	29,269	30,170	31,244	30,980
<b>Total Assets</b>	<b>39,352</b>	<b>40,439</b>	<b>38,653</b>	<b>39,172</b>	<b>41,086</b>
<b>Liabilities</b>					
Current Liabilities	1,291	4,792	4,292	2,429	2,327
Non-current Liabilities	20,529	15,500	12,960	14,014	13,523
<b>Total Liabilities</b>	<b>21,820</b>	<b>20,292</b>	<b>17,252</b>	<b>16,443</b>	<b>15,850</b>
<b>Deferred Inflows of Resources</b>	<b>367</b>	<b>240</b>	<b>240</b>	<b>283</b>	<b>380</b>
<b>Net Position</b>	<b>\$ 17,165</b>	<b>\$ 19,907</b>	<b>\$ 21,161</b>	<b>\$ 22,446</b>	<b>\$ 24,856</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, 2016. 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 2016 revenues increased primarily due to an increase in Local Option and Special Purpose Local Option Sales Tax revenues.

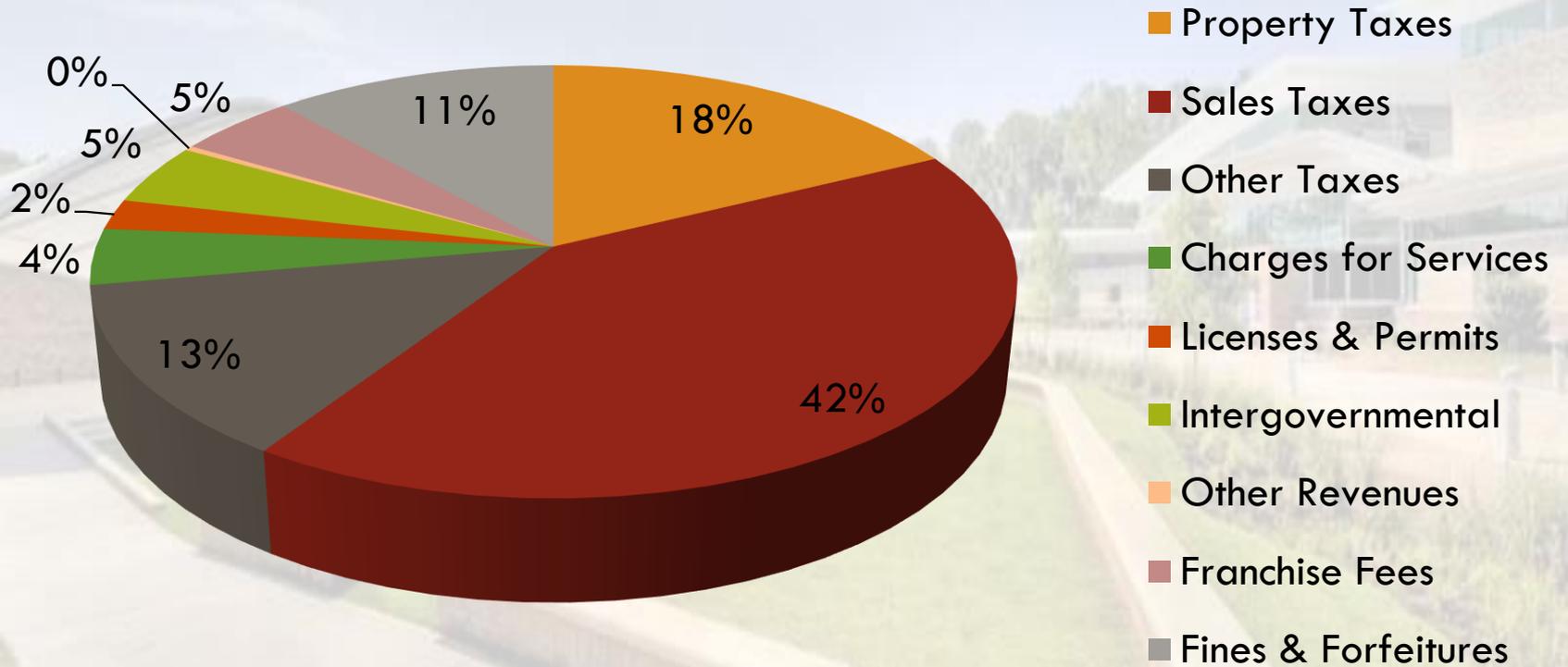
Expenditures decreased primarily due to prior year expenditures relating to a sidewalk project funded by a State Transportation Grant.

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

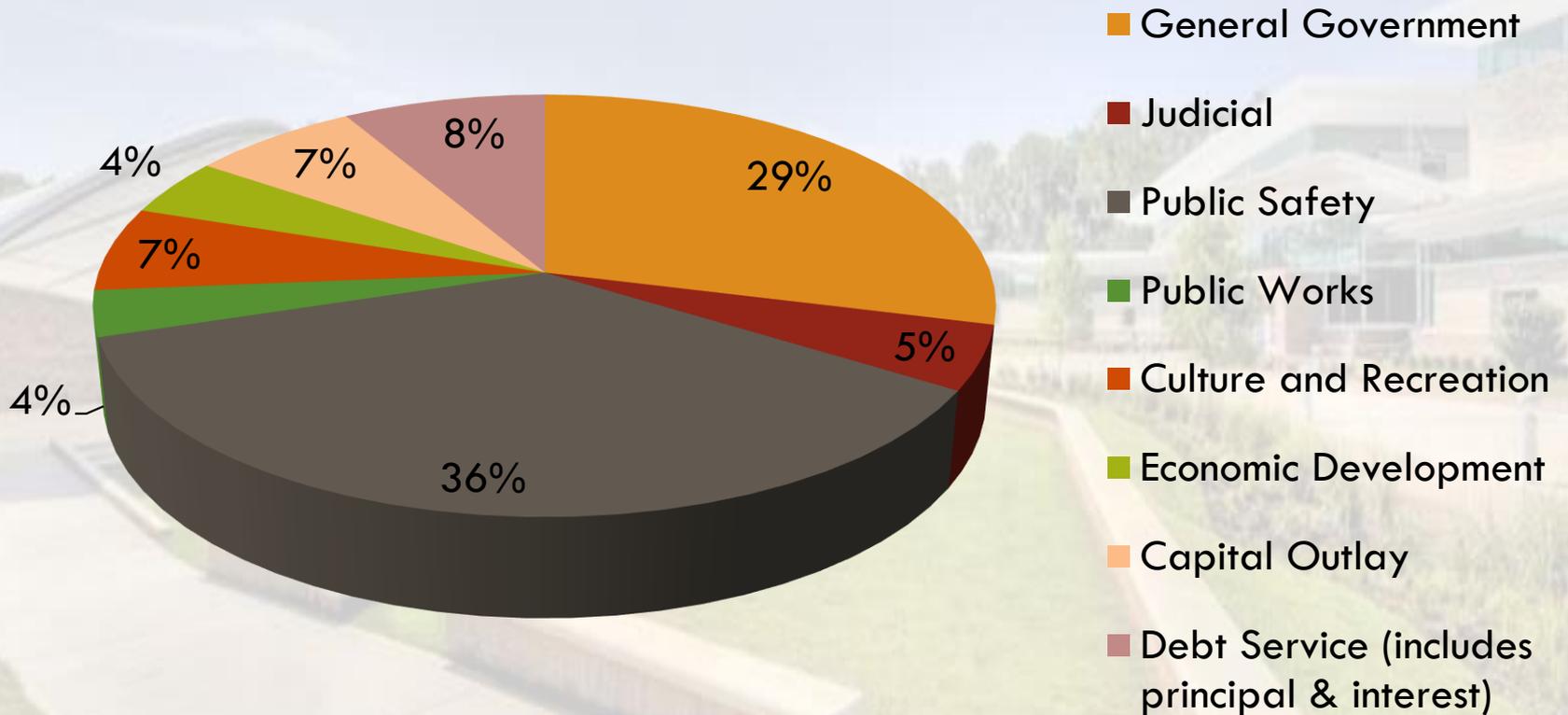
(In thousands of dollars)

	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Revenues</b>	\$ 16,422	\$ 15,687	\$ 15,276	\$ 15,862	\$ 16,445
<b>Expenses</b>	(13,606)	(13,813)	(14,022)	(14,577)	14,035
<b>Increase in Net Position</b>	2,816	1,874	1,254	1,285	2,410
<b>Net Position, Beginning of Year</b>	15,217	18,033	19,907	21,161	22,446
<b>Net Position, End of Year</b>	\$ 18,033	\$ 19,907	\$ 21,161	\$ 22,446	\$ 24,856

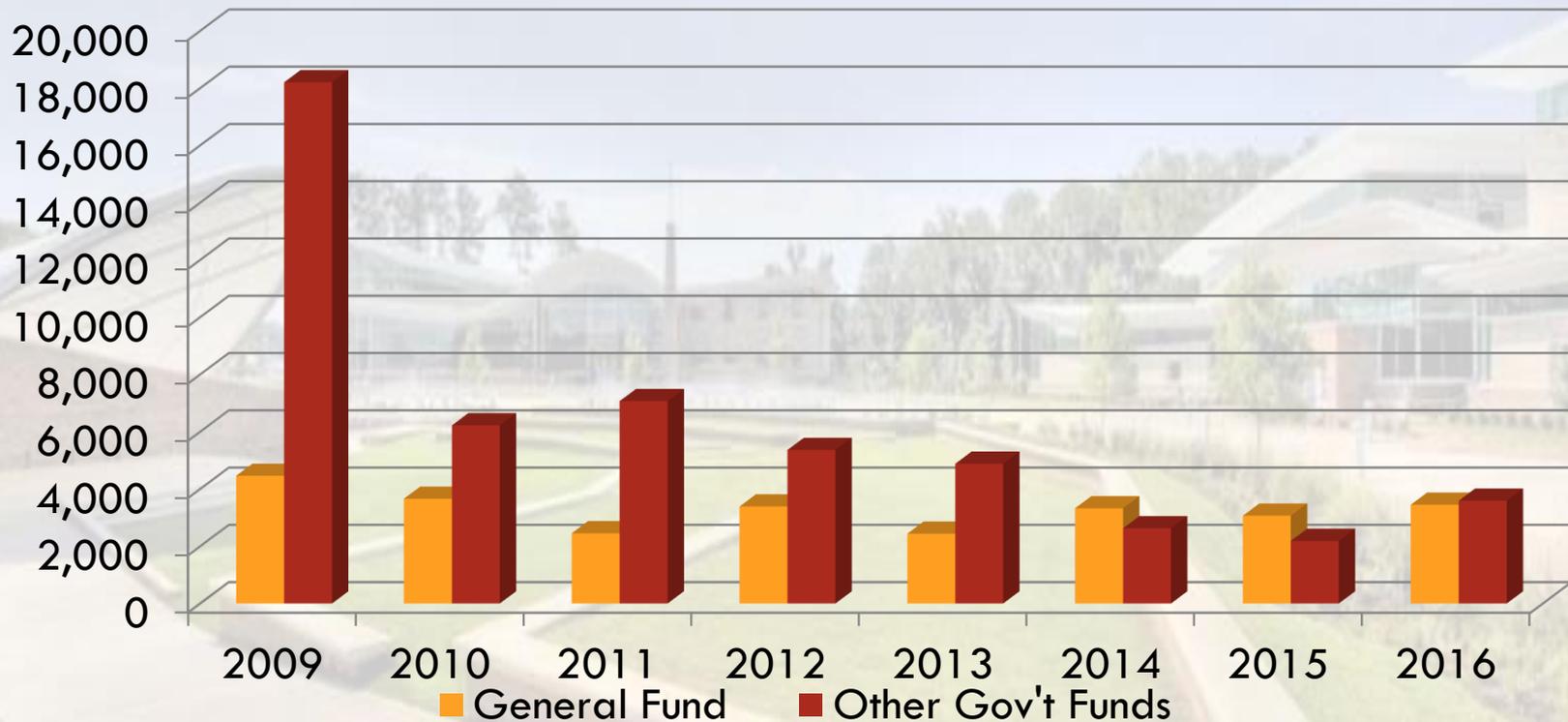
## Where The Money Came From - Governmental Funds



## Where The Money Went - Governmental Funds

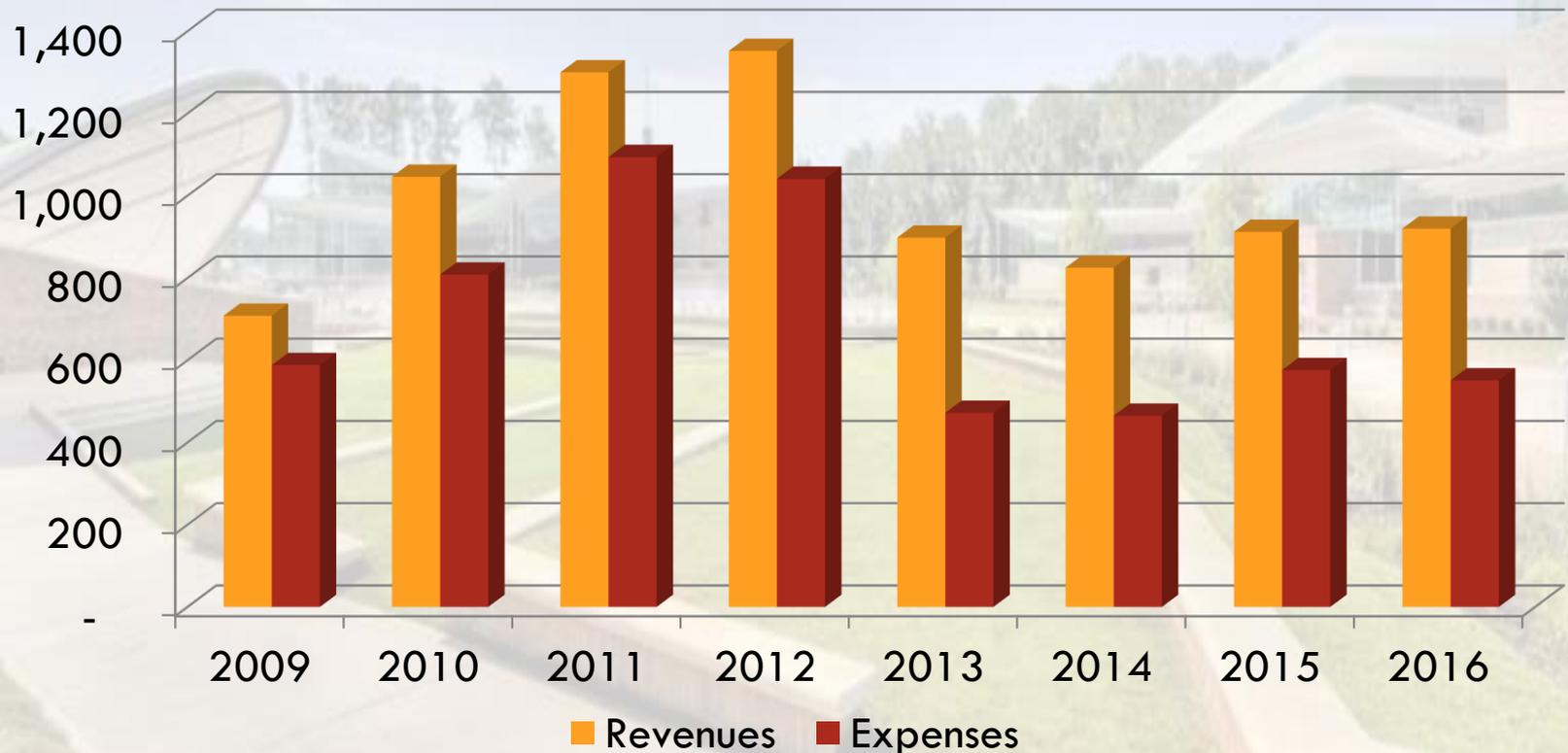


## Fund Balances – 8 Year Comparison (in thousands)

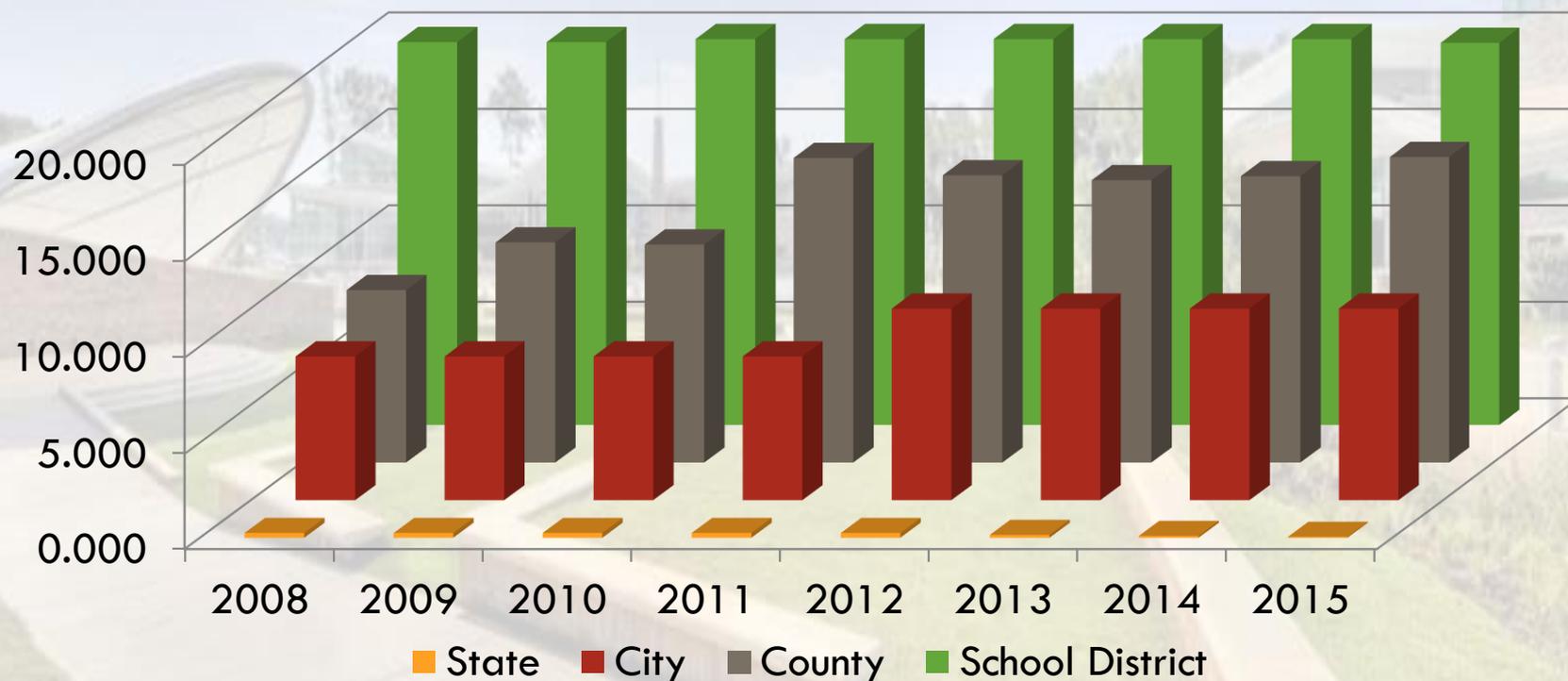


FY 2009 Other Governmental Funds balance includes \$19.4 million received from bonds issued for the construction of the Riverdale Town Centre. FY 2011 Other Governmental Funds balance includes \$5.5 million received from bonds issued for the construction of the Riverdale Regional Park and the parking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

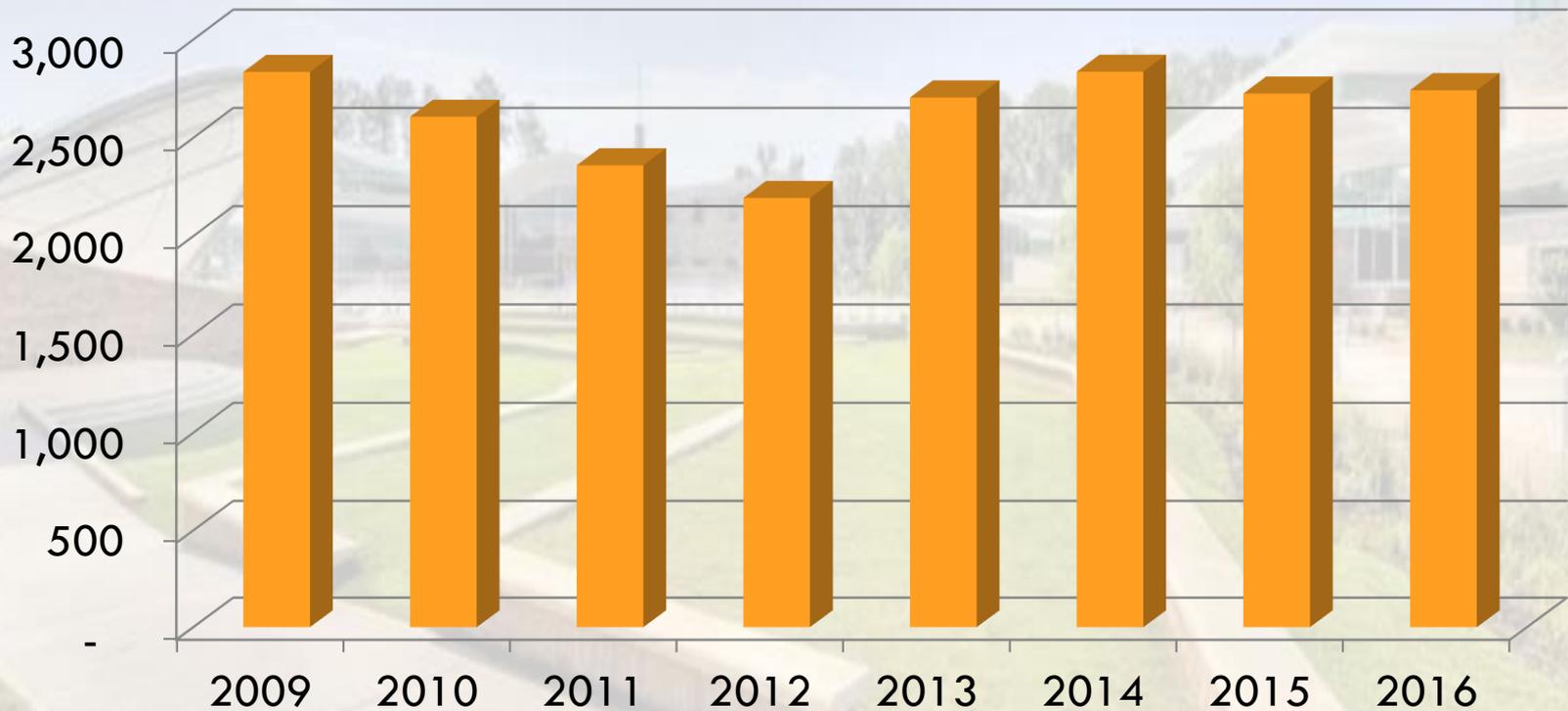
## Solid Waste Fund Revenues & Expenses – 8 Year Comparison (in thousands)



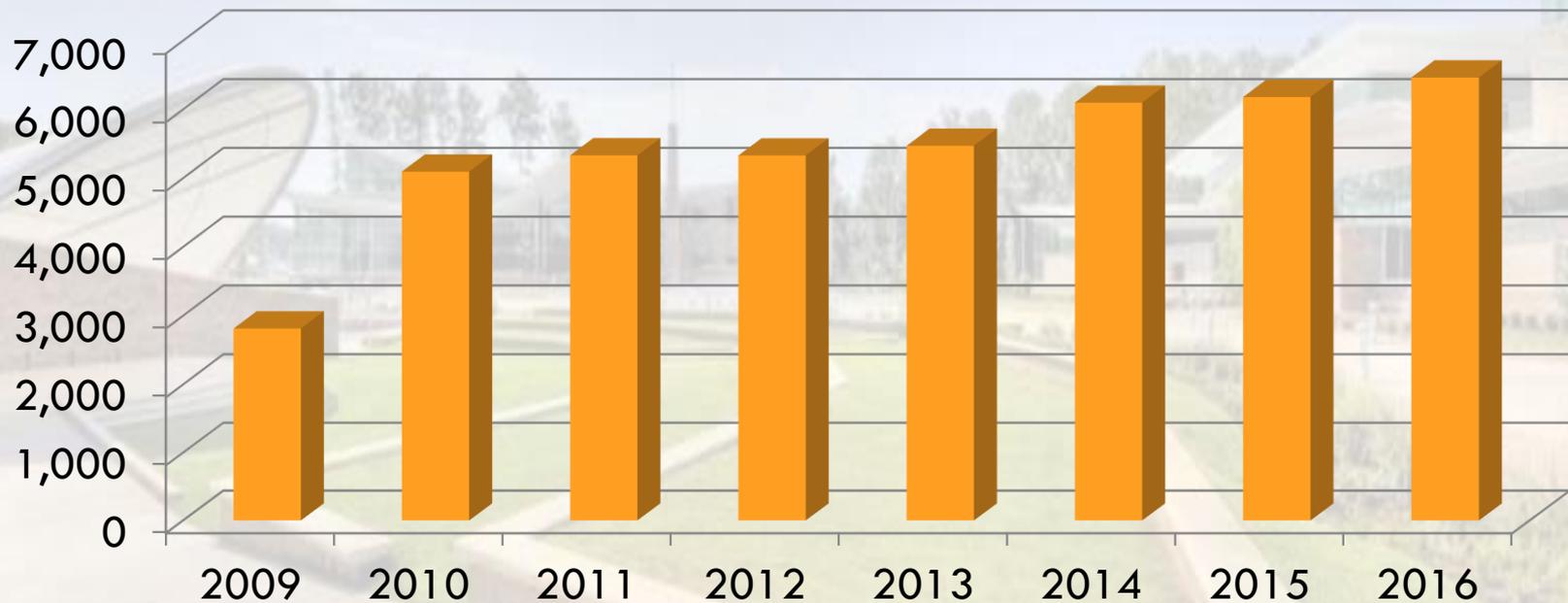
## Property Tax Millage Rates – 8 Year Comparison



## 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>	<p>City Hall- (770) 909-8989          City Manager - (770) 909-5390          City Clerk - (770) 909-5394</p>
<b>CULTURAL &amp; RECREATION</b>	Town Centre - (770) 909-5300
<b>PLANNING &amp; ZONING</b>	<p>Planning &amp; Zoning - (770) 996-3397          Permits- (770) 996-3397</p>
<b>GENERAL SERVICES. DEPARTMENT</b>	<p>(770) 909-5478          Sanitation- (770) 996-3397</p>
<b>COURT SERVICES</b>	<p>Court Services - (770) 991-0462, ext. 2          Probation - (770) 991-0462, ext. 5</p>
<b>FINANCE</b>	<p>Administration - (770) 909-5500          Payroll - (770) 909-5503          Accounts Payable - (770) 909-5507          Property Tax - (770) 909-5513          Business Licenses- (770) 996-3397</p>
<b>IT DEPARTMENT</b>	(770) 909-5505
<b>HUMAN RESOURCES</b>	(770) 909-5493
<b>PUBLIC SAFETY</b>	Emergency - 911
<b>POLICE</b>	<p>Administration - (770) 909-5400          Communications- (770) 909-5423          Investigations - (770) 909-5437          Code Enforcement- (770) 996-3397</p>
<b>FIRE</b>	Administration - (770) 909-5450
<b>FLEET MAINTENANCE</b>	(770) 909-5436



**BUILDING GREATNESS DAILY**