

City of Riverdale

Building Greatness Daily



ANNUAL OPERATING BUDGET

FISCAL YEAR ENDED JUNE 30, 2017

Prepared by City of Riverdale Finance Department



CITY OF RIVERDALE MAYOR AND COUNCIL

Councilman An'cel Davis

Councilman Kenneth Ruffin

Councilwoman Wanda Wallace

Councilwoman Cynthia Stamps Jones

Mayor Dr. Evelyn Wynn Dixon

**CITY OF RIVERDALE
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Fiscal Year 2017 Budget Message

May 23, 2016

The Honorable Evelyn Wynn Dixon, Mayor
The Honorable City Council and
The Citizens of Riverdale, Georgia

In accordance with state law, the proposed annual operating budget for the City of Riverdale, Georgia for fiscal year ending June 30, 2017 is attached hereto. The proposed budget is fully balanced, has been advertised as required by law, and is scheduled for adoption on June 13, 2015. The primary purpose of the City's budget and budgetary process is to develop, adopt and implement a fiscally sound and sustainable plan for accomplishing the mission and vision of the City Council. Due to difficult economic circumstances, there is a critical need to balance preservation of essential services for Riverdale residents while minimizing tax increases.

The Fiscal Year (FY) 2017 general fund budget totals \$12,855,611, an increase of \$586,304 or 4.78%, from the FY 2016 amended budget. The increase results primarily from an increase in wages for public safety employees and a 14% increase in health insurance premiums.

The City will see an increase in overall revenues primarily due to an anticipated 1.5 Mil increase in the millage rate and an increase in Local Option Sales Tax collections. Following is a summary of the more noteworthy changes by budget type and category.

The Operating Budget

Riverdale is facing a difficult economy as reflected in our economic indicators. Residential values have been down due to the mandated inclusion of foreclosure values, which have been at a high level since 2009. We anticipate no increases in residential values in Riverdale for the 2016 tax digest.

Revenues: Property Taxes

Property tax revenues continue to be a significant revenue source for the City. While we have not yet received the City of Riverdale final digest for this year, the preliminary digest for the City shows no significant increase in property values. This budget assumes an increase in the millage rate from 9.98 mils to 11.48 mils (1.5 mil increase).

Other Taxes and Assessments

Local Option Sales Tax (LOST) collections for FY 2017 are anticipated to be approximately the same as FY 2016 collections.

City of Riverdale

Fiscal Year 2017 Budget Message

Although there is an expected increase in property taxes, there are still challenges facing the City in regards to lower revenue collections anticipated in the future. Therefore, expenses must still be budgeted conservatively. The FY 2017 budget represents an ongoing commitment from the City to invest in its future and efficiently manage its resources.

Fines and Forfeitures

Fine and Forfeiture revenues have declined substantially over the last five years. Revenues in FY 2015 were approximately \$1.2 million dollars less than in FY 2012. This decline is primarily responsible for our decreasing unassigned Fund Balance in recent years, from \$4,459,638 in FY 2009 to a projected \$3,066,400 as of FY 2016.

Expenses: Personnel

This proposed budget includes wage increases for employees. All sworn police officers, 911 dispatchers and fire department employees who currently are paid less than \$75,000 annually will receive a 5% increase. The employees in these departments who will not receive this increase are the Police and Fire Chiefs, the Assistant Police Chief, one Police Captain and 3 clerical employees. This increase takes effect July 1st.

All City employees not included in the public safety increase will be evaluated for a merit increase of 3% to take effect in January 2017.

Two new positions will be created in FY 2017. One Capital Projects Manager to be funded from SPLOST proceeds, and one crime analyst for the Police Department.

There will be several position reclassifications included in the FY 2017 budget. They Include:

In the Finance and Administrative Services Department:

- One Financial Analyst will be reclassified as Accounting Manager.
- One Accounts Receivable/Payroll Clerk will become Payroll Specialist.
- One Systems Administrator will now be the Information Technology Manager.
- One Human Resources Supervisor will be the Human Resources Manager.
- One Fleet Maintenance Director will become the Fleet Maintenance Manager.

City of Riverdale

Fiscal Year 2017 Budget Message

In the Recreation and Cultural Affairs Department:

- The five Program & Events Assistants will be reclassified as two Marketing & Events Coordinators, one Marketing & Graphic Design Coordinator and two Program & Events Coordinators.
- The Cultural Affairs Superintendent will be reclassified as an Athletics Coordinator.

All of the proceeds from the millage increase will be used to fund the increases in public safety and an increase in the City's portion of health insurance premiums.

The Capital Budget

FY 2017 Capital expenditures will be funded from a Community Development Block Grant (CDBG), a Local Maintenance & Improvement Grant (LMIG), 2015 Special Purpose Local Option Sales Tax (SPLOST) collections and General Fund.

Special Purpose Local Option Sales Tax (2015)

On May 20, 2014 voters approved the 2015 SPLOST referendum. This SPLOST began generating revenue in January 2015 with the first receipts being deposited in May 2015. The 2015 SPLOST will be for a term of 6 years. The City intends to use the SPLOST funds for multiple projects in the City. The SPLOST projects scheduled for completion in the 2017 fiscal year include: Rebuilding fire station 2, City Hall Annex expansion, road resurfacing, sidewalk construction, Police and Fire vehicle purchases and new City entrance signs on Hwy 85.

Community Development Block Grant

The City has been approved for a CDBG grant of \$150,000 to be used for the construction of a skate park at Riverdale Regional Park. The total cost of the skate park is projected to be \$250,000. The balance of the cost will be from funds authorized in the SPLOST for phase 2 of the park.

Local Maintenance & Improvement Grant

The City has been awarded a grant to partially fund a sidewalk project in FY 2017. The balance of the project will be funded from SPLOST proceeds.

Details of the five year Capital Improvement plan can be found on pages 27 & 28.

Detailed information on this budget can be found within this document. The introduction provides a brief overview of the City. Also included is information on the operating budget. The budget summary section provides information on revenues, expenses and financing sources, as well as prior year and current year comparisons. The Department Summaries section includes detailed information for individual departments.

City of Riverdale

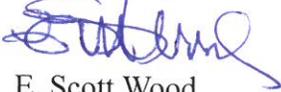
Fiscal Year 2017 Budget Message

The proposed budget strikes a critical balance between preserving essential services for City residents and holding expenditures to meet projected revenue levels. Riverdale continues to maintain a responsive government, comparatively low taxes, high service levels and a strong financial position. The City maintains a Bond rating of AA from Standard & Poor's rating service.

Adopting and monitoring the budget to ensure financial stability is one of the major functions of the City of Riverdale. The budget process affords the City the opportunity to balance the needs of the community against available resources. The budget does not constitute a mandate to spend; only the authority to do so. This document is the result of recommendations from City departments, public opinion, and the Mayor and Council. A conscientious effort has been made to evaluate all budget requests and set priorities covering those proposals which could be judiciously undertaken with available funding.

We appreciate your support in helping compile the important details contained within.

Respectfully submitted,



E. Scott Wood
City Manager

Riverdale's History

Humble Beginnings

Although Riverdale is a metropolitan suburb today, with a diverse and dynamic population, it has not always been a suburban community.

Settlers moved to the area, now known as the City of Riverdale, long before the Civil War came to Georgia in the 1860's.

In 1887, a railroad track was built from Atlanta to Fort Valley. There were main stops locally and in a place known as Selina.

Eventually, the railroad became desperately in need of loads of cord wood, while, at the same time, farmers needed cash. A farmer named Monroe Huie developed an idea to provide wood to the railroad. As a result, farmers began to cut and haul their wood to Rape's Crossing.

Commerce, Generosity & Growth

Each time the train came to get wood, it would bring fertilizer to the area. Hence, fertilizer sales became the area's first business venture. Before the spur was built, fertilizer was hauled in wagons from the neighboring town of Jonesboro.

As time went by, the railroad began to have trouble securing adequate land for its business needs such as side tracks, a depot, and housing for its workers. This prompted Mr. and Mrs. W.S. Rivers to make a generous land donation to the railroad; the Rivers owned local land and the town's entire business district. Their donation allowed the area to become a main stop for the railroad.



Incorporation

In 1908, Mr. G.M Huie, representative of Clayton County, introduced a bill requesting that the town of Riverdale, Clayton County, Georgia, be incorporated. The City was being named in honor of Mr. and Mrs. W.S. Rivers. This bill was passed and charter was granted.

Mr. B.F. Hancock was appointed Mayor, and J.B. Adams, A.B. Cooger, W.C. Camp, and W.S. Rivers were appointed as aldermen.

Riverdale Present Day

Today, the City of Riverdale is located in the "Southern Crescent" of Clayton County, approximately 10 miles south of Atlanta. The City is only 5 miles south of Atlanta's Hartsfield-Jackson International Airport, one the nation's busiest airports.

Riverdale has a population of over 15,000 and is the second largest city (population) in Clayton County. The City is governed by a Mayor and 4 council members. The mayor is elected at large, without regard to specific residency within the city. Each member of Council is required to reside within the ward from which he/she seeks elections, but all citizens who are eligible to vote may vote for any and all members of the council, as well as the Mayor. The Mayor and council appoint a City Manager who administers the legislative policies and daily operations of the City. The City manager is also responsible for the effective and efficient delivery of municipal services and to attend to the management of municipal affairs within legislative and legal parameters established by federal, state and local laws and regulations.

In October 2010, the City of Riverdale opened a New Riverdale Town Center for Arts, Business and Leisure Services. The state of the art multi-purpose civic facility has over 40,000 square feet of space; most of which can be leased/rented for private or public functions at customary rates. The Riverdale Center features an art room, a dance/aerobic studio, a game room, a multi-purpose room a board room, a large gymnasium with a stage, a warming kitchen, indoor walking track and form meeting room. In additional, the City opened an Amphitheater which seating capacity for over 2,500 and include an interactive water fountain. The City has hosted weddings, concerts, art festivals and other community activities.

Phase one of the Riverdale Regional Park was completed in September 2012. The park includes football and baseball fields, concession and restroom buildings, walking trails and a playground. Baseball and football league games were held in the park in fiscal year 2013. Most days residents can be seen walking the trails or playing on the playground. The Riverdale Regional Park has been a great addition to the City.

On January 3, 1996, the City of Riverdale received it status as a Certified City by the State of Georgia Department of community Affairs and it has been recognized by the International City/County Management Association as a Council-Manager form of government since 1970.



Clayton County Department of Education controls Public Schools for the City of Riverdale. The City has two (2) public high schools, Charles R. Drew and Riverdale High Schools; two (2) public middle schools, Riverdale and Sequoyah Middle Schools; six (6) public elementary schools, Church Street, Harper, Lake Ridge, Oliver, Point South and Riverdale Elementary Schools. The City also offers parents the opportunity to enroll children in private schools.



City of Riverdale

Demographic and Economic Statistics

Last Ten Fiscal Years

Fiscal Year	Population (1)	Total Personal Income (thousands) (1)	Per Capita Personal Income (1)	Media Age (1)	Unemployment Rate (2)	School Enrollment (3)
2006	15,475	611,727	39,530	33.00	5.30%	4373
2007	15,502	612,794	39,530	29.50	5.95%	4481
2008	15,548	615,079	39,560	29.50	6.01%	4458
2009	19,063	792,258	41,560	30.40	10.90%	8583
2010	18,755	698,061	37,220	30.40	13.75%	8355
2011	15,326	591,783	38,613	29.50	11.90%	4682
2012	15,251	565,965	37,110	32.30	11.90%	4349
2013	15,493	601,950	38,853	32.80	11.20%	4588
2014	15,537	603,659	38,853	32.80	11.10%	4527
2015	15,620	606,056	38,800	33.00	9.40%	4574

Sources:

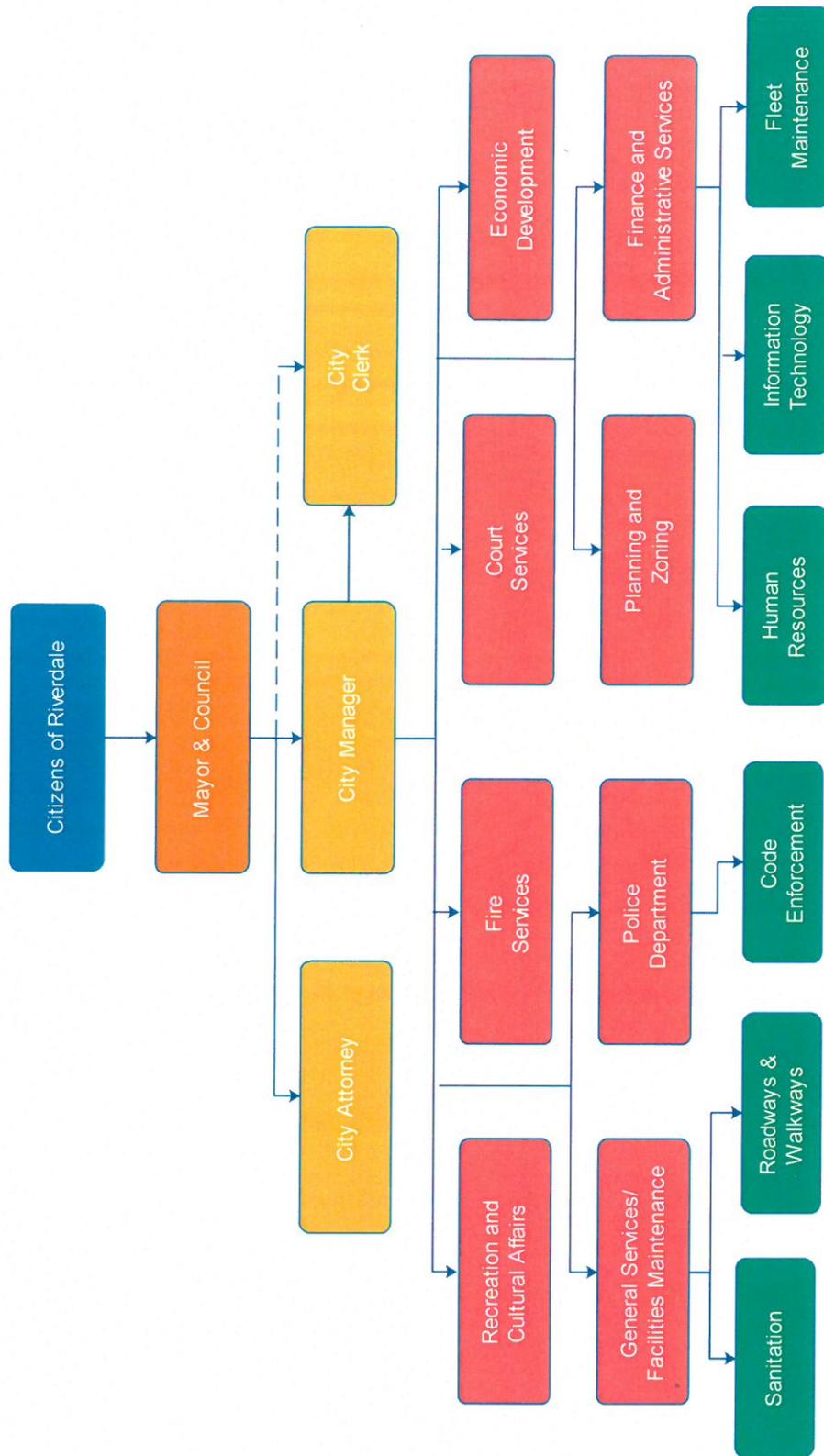
(1) U.S. Census Bureau (2) State of Georgia Department of Labor (3) Clayton County Board of Edu

Ten largest Employers in Riverdale (2015)

Business	No of Employees	Rank	Percentage of Total City Employment
Wal-Mart	349	1	5.67
City of Riverdale	175	2	2.84
Rivedale Center	149	3	2.42
Kroger	142	4	2.31
Riverdale Senior High School	125	5	2.03
Home Depot	102	6	1.66
Church Street Elementary	90	7	1.46
Riverdale Dwarf House	75	8	1.22
Super H Mart	70	9	1.14
Automobile Acceptance Corp	65	10	1.06
			21.81

Source: Georgia Department of Labor

ORGANIZATIONAL CHART



**CITY OF RIVERDALE, GEORGIA
 BUDGET SUMMARY INFORMATION
 FISCAL YEAR ENDING JUNE 30, 2017
 SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS**

	REVENUES AND OTHER SOURCES			EXPENDITURES AND OTHER USES		
	REVENUES	OTHER FINANCING SOURCES	TOTAL FUNDING SOURCES	ADOPTED EXPENDITURES	OTHER FINANCING USES	TOTAL EXPENDITURES AND OTHER USES
BUDGETED FUNDS						
Governmental Funds						
General Fund	\$ 12,855,611	-	12,855,611	12,637,262	218,349	12,855,611
Special Revenue Funds						
Emergency Communications Fund	215,000	218,349	433,349	433,349	-	433,349
Hotel/Motel Tax Fund	22,735		22,735	22,735	-	22,735
Grants Fund	150,000	98,000	248,000	248,000		248,000
Confiscated Assets Fund	75,000	25,000	100,000	100,000	-	100,000
Total Special Revenue Funds	462,735	341,349	804,084	804,084	-	804,084
Capital Project Funds						
Capital Projects SPLOST 2015 Fund	2,200,000	1,566,060	3,766,060	3,766,060	-	3,766,060
Total Capital Project Funds	2,200,000	1,566,060	3,766,060	3,766,060	-	3,766,060
Total Governmental Funds	15,518,346	218,349	17,425,755	17,207,406	218,349	17,425,755
Proprietary Funds						
Solid Waste Fund	936,500	-	936,500	520,514	-	520,514
Total Proprietary Funds	936,500	-	936,500	520,514	-	520,514
Total of All Budgeted Funds	\$ 16,454,846	\$ 218,349	\$ 18,362,255	\$ 17,727,920	\$ 218,349	\$ 17,946,269

CITY OF RIVERDALE, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDING JUNE 30, 2017
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	FY 15 ACTUAL	FY 16 ESTIMATED	FY 17 BUDGET	FY 15 ACTUAL	FY 16 ESTIMATED	FY 17 BUDGET
REVENUES						
Property taxes	\$ 2,725,491	\$ 2,629,500	\$ 3,051,696	\$ -	\$ -	\$ -
Sales & Use Taxes	3,900,962	4,500,000	4,500,000	-	-	-
Other Taxes & Assessments	1,955,951	1,816,800	1,902,500	23,607	17,351	-
Charges For Services	395,912	380,417	105,500	231,250	206,255	215,000
Licenses & Permits	302,024	338,667	379,965	-	-	-
Intergovernmental	102,031	-	-	-	-	150,000
Franchise Fees	735,619	668,000	738,600	-	-	-
Fines & Forfeitures	1,759,126	1,753,800	1,835,000	72,134	-	97,735
Investment Income	-	400	400	-	-	-
Other Revenues	18,688	80,000	341,950	-	-	-
Total Revenues	11,895,804	12,167,584	12,855,611	326,991	223,606	462,735
OTHER FINANCING SOURCES						
Appropriations From Fund Balance	-	-	-	-	100,000	123,000
Proceeds from Sale of Capital Assets	7,795	-	-	-	-	-
Operating Transfers In	1,000,000	401,723	-	259,315	266,100	218,349
Total Other Financing Sources	1,007,795	401,723	-	259,315	366,100	341,349
Total Rev & Other Financing Sources	12,903,599	12,569,307	12,855,611	586,306	589,706	804,084
EXPENDITURES						
General Government	4,554,409	4,267,992	4,161,588	-	-	-
Judicial	654,954	703,747	726,877	-	-	-
Public Safety	4,548,997	4,349,343	4,988,260	540,961	566,355	533,349
Public Works	218,681	368,992	333,758	-	-	-
Culture/Recreation	1,068,180	789,055	857,499	-	-	-
Economic Development	700,318	362,545	364,536	19,381	23,351	22,735
Capital Outlay	-	122,110	118,646	-	-	248,000
Debt Service	3,030	1,039,423	1,086,098	-	-	-
Total Expenditures	11,748,569	12,003,207	12,637,262	560,342	589,706	804,084
OTHER FINANCING USES						
Operating Transfers Out	1,413,131	266,100	218,349	-	-	-
Total Other Financing Uses	1,413,131	266,100	218,349	-	-	-
Total Exp and other Financing Uses	13,161,700	12,269,307	12,855,611	560,342	589,706	804,084
Net Change in Fund Balance	(258,101)	300,000	-	25,964	-	-
FUND BALANCE JULY 1	3,324,463	3,066,362	3,366,362	217,744	243,708	243,708
FUND BALANCE JULY 1	3,066,362	3,366,362	3,366,362	243,708	243,708	243,708

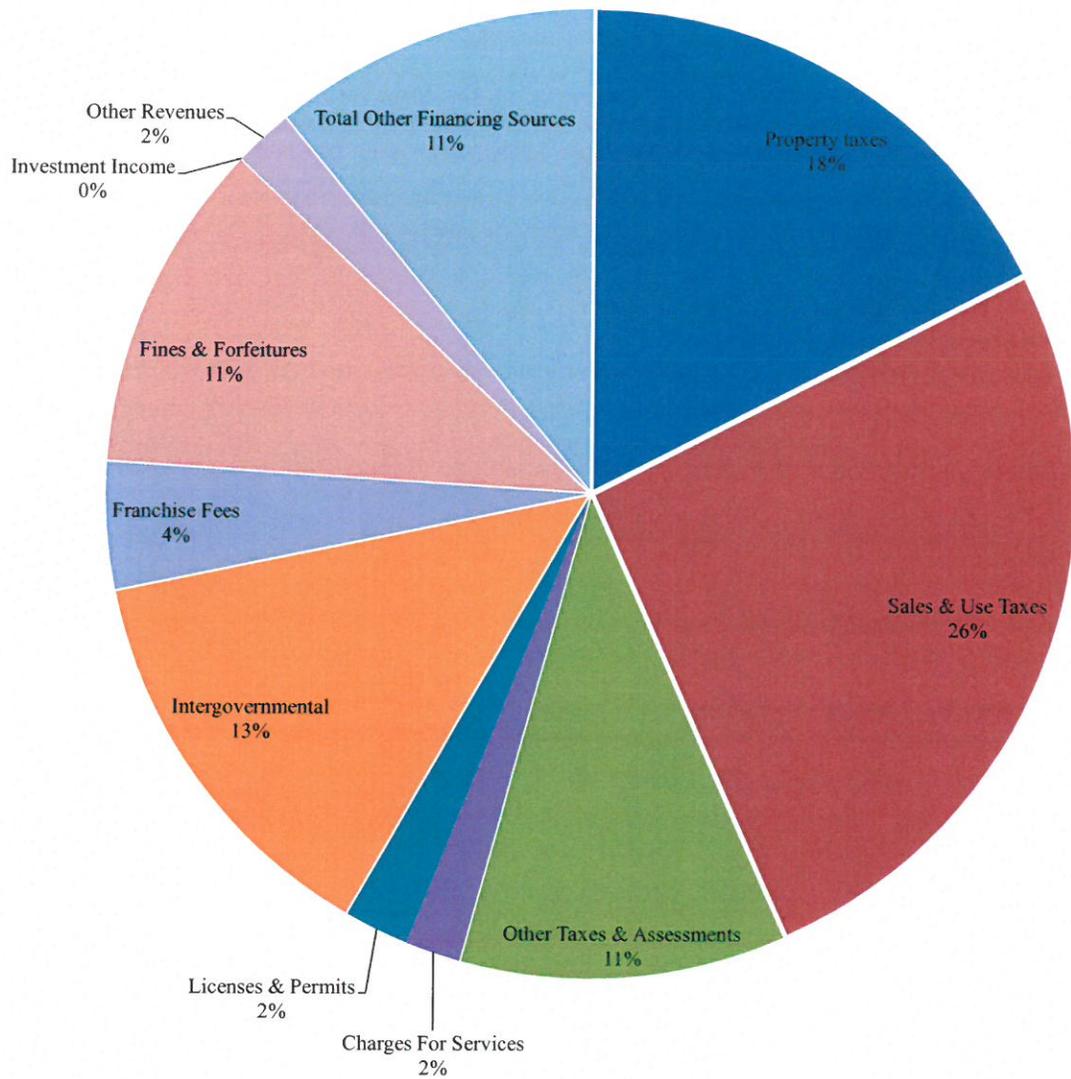
CITY OF RIVERDALE, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDING JUNE 30, 2017
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

	CAPITAL PROJECT FUNDS			TOTAL GOVERNMENTAL FUNDS		
	FY 15 ACTUAL	FY 16 ESTIMATED	FY 17 BUDGET	FY 15 ACTUAL	FY 16 ESTIMATED	FY 17 BUDGET
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ 2,725,491	\$ 2,629,500	\$ 3,051,696
Sales & Use Taxes	-	-	-	3,900,962	4,500,000	4,500,000
Other Taxes & Assessments	-	-	-	1,979,558	1,834,151	1,902,500
Charges For Services	-	-	-	627,162	586,672	320,500
Licenses & Permits	-	-	-	302,024	338,667	379,965
Intergovernmental	2,556,692	3,100,000	2,200,000	2,658,723	3,100,000	2,350,000
Franchise Fees	-	-	-	735,619	668,000	738,600
Fines & Forfeitures	-	-	-	1,831,260	1,753,800	1,932,735
Investment Income	11,173	-	-	11,173	400	400
Other Revenues	-	-	-	18,688	80,000	341,950
Total Revenues	2,567,865	3,100,000	2,200,000	14,790,660	15,491,190	15,518,346
OTHER FINANCING SOURCES						
Appropriations From Fund Balance	-	544,322	1,566,060	-	644,322	1,689,060
Operating Transfers In	3,428,006	-	-	4,687,321	667,823	218,349
Total Other Financing Sources	3,428,006	544,322	1,566,060	4,687,321	1,312,145	1,907,409
Total Rev & Other Financing Sources	5,995,871	3,644,322	3,766,060	19,477,981	16,803,335	17,425,755
EXPENDITURES						
General Government	1,000	-	-	4,555,409	4,267,992	4,161,588
Judicial	-	-	-	654,954	703,747	726,877
Public Safety	-	-	-	5,089,958	4,915,698	5,521,609
Public Works	-	-	-	218,681	368,992	333,758
Culture/Recreation	-	-	-	1,068,180	789,055	857,499
Economic Development	-	-	-	719,699	385,896	387,271
Capital Outlay	2,121,651	3,617,599	3,766,060	2,121,651	3,739,709	4,132,706
Debt Service	3,158,592	-	-	3,161,622	1,039,423	1,086,098
Total Expenditures	5,281,243	3,617,599	3,766,060	17,590,154	16,210,512	17,207,406
OTHER FINANCING USES						
Operating Transfers Out	1,180,980	26,723	-	2,594,111	292,823	218,349
Total Other Financing Uses	1,180,980	26,723	-	2,594,111	292,823	218,349
Total Exp and other Financing Uses	6,462,223	3,644,322	3,766,060	20,184,265	16,503,335	17,425,755
Net Change in Fund Balance	(466,352)	-	-	(706,284)	300,000	-
FUND BALANCE JULY 1	2,408,456	1,942,104	1,942,104	2,408,456	1,702,172	2,002,172
FUND BALANCE JULY 1	1,942,104	1,942,104	1,942,104	1,702,172	2,002,172	2,002,172

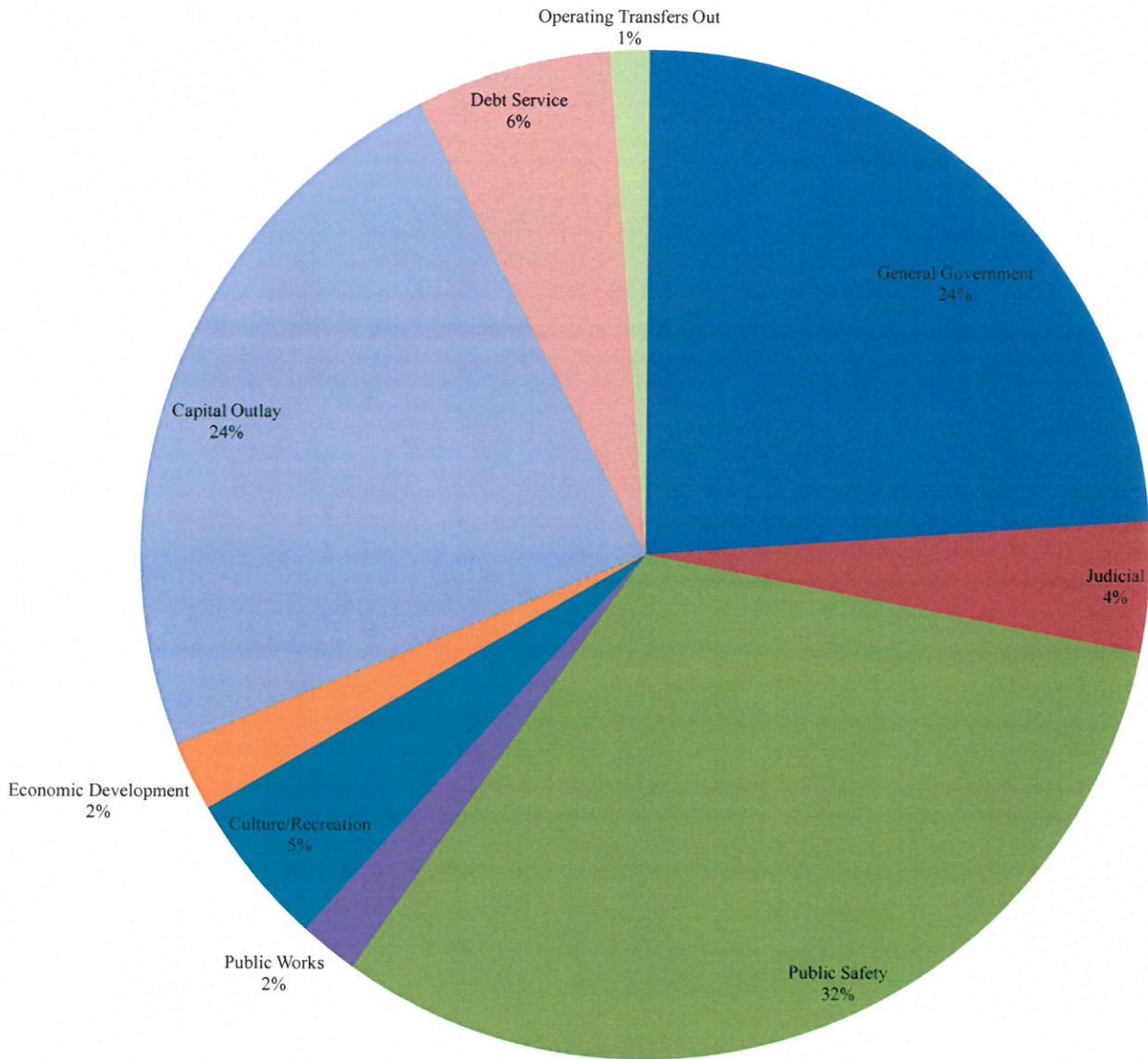
CITY OF RIVERDALE, GEORGIA
BUDGET SUMMARY INFORMATION- ENTERPRISE FUNDS
FISCAL YEAR ENDING JUNE 30, 2017
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

	SOLID WASTE MANAGEMENT FUND		
	FY 15	FY 16	FY 17
	ACTUAL	ESTIMATED	BUDGET
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales & Use Taxes	-	-	-
Other Taxes & Assessments	-	-	-
Charges For Services	912,100	905,392	936,500
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Franchise Fees	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Other Revenues	-	-	-
Total Revenues	<u>912,100</u>	<u>905,392</u>	<u>936,500</u>
OTHER FINANCING SOURCES			
Operating Transfers In	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>
Total Rev & Other Financing Sources	<u>912,100</u>	<u>905,392</u>	<u>936,500</u>
EXPENDITURES			
General Government	575,708	530,392	520,514
Judicial	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Culture/Recreation	-	-	-
Economic Development	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>575,708</u>	<u>530,392</u>	<u>520,514</u>
OTHER FINANCING USES			
Operating Transfers Out	600,000	375,000	-
Total Other Financing Uses	<u>600,000</u>	<u>375,000</u>	<u>-</u>
Total Exp and other Financing Uses	<u>1,175,708</u>	<u>905,392</u>	<u>520,514</u>
Net Change in Fund Balance	(263,608)	-	415,986
FUND BALANCE JULY 1	637,203	373,595	373,595
FUND BALANCE JULY 1	<u>373,595</u>	<u>373,595</u>	<u>789,581</u>

CITY OF RIVERDALE, GEORGIA
FY 2017 ESTIMATED REVENUES
GOVERNMENTAL FUNDS



CITY OF RIVERDALE, GEORGIA
FY 2017 ESTIMATED EXPENDITURES
GOVERNMENTAL FUNDS



City of Riverdale, Georgia Staffing Policy and Changes

The Riverdale City Council is committed to providing their citizens with the highest level of services possible. In order to achieve this goal, the employees of the City must perform their assigned duties efficiently and effectively. The policy of the City Council is to provide these services with the current level of staff for as long as possible. However, each year at budget time, our staffing levels are evaluated to determine whether changes should be made.

During the budget process, all City departments are given worksheets that allow them to request additional personnel for the upcoming fiscal year. The individual department is responsible for performing a realistic workforce evaluation that addresses their needs for the coming year, as well as years to come. Each department then submits their requests, with a detailed explanation attached, to the City Manager for his consideration. The City Manager then forwards these requests to the Finance Department in order to calculate the financial implications of the requests.

After performing a detailed financial analysis, the Finance Department submits their recommendations to the City Manager. The City Manager then reviews the recommendations of the Finance Department in order to formulate a recommendation for the City Council. The ultimate decision on staffing changes is made by the City Council.

Please refer to the following two spreadsheets that provide a detailed breakdown of the current staffing level and of the position changes. The spreadsheet entitled ***Summary of the Full-Time Personnel- City of Riverdale*** provides a detailed breakdown of the staffing level of the City for the past year and the upcoming fiscal year. The spreadsheet entitled ***Approved New Position List*** details any of the new positions, or reclassifications, for Fiscal Year 2017 and the department where they will be assigned.

**City of Riverdale, Georgia
Approved New Position List
Positions Effective Date July 1, 2016
Fiscal Year Ending June 30, 2017**

Police

Add:

1 Crime Analyst

City Manager

Add:

1 Capital Project Manager

Finance and Administrative Services

Eliminate:

1 Financial Analyst

1 Accounts Receivable/Payroll Clerk

1 Systems Administrator

1 Human Resources Supervisor

1 Fleet Maintenance Director

Add:

1 Accounting Manager

1 Payroll Specialist

1 Information Technology Manager

1 Human Resources Manager

1 Fleet Maintenance Manager

**City of Riverdale, Georgia
Approved New Position List
Positions Effective Date July 1, 2016
Fiscal Year Ending June 30, 2017**

Recreation and Cultural Affairs

Eliminate:

5 Program & Events Assistants

1 Cultural Affairs Superintendent

Add:

2 Marketing & Events Coordinators

1 Marketing & Graphic Design Coordinator

2 Program & Events Coordinators

1 Athletics Coordinator

City of Riverdale Georgia
Summary of Full time positions
Positions Effective Date July 1, 2016
Fiscal Year Ending June 30, 2017

<u>DEPARTMENT</u>	<u>2014 ACTUAL</u>	<u>FY 2015 BUDGET</u>
Athletics & Cultural Affairs	11	11
Chief Executive	2	3
City Clerk	2	2
Court Services	13	13
Economic Development	1	1
Finance and Administrative Services	15	15
Fire Services	24	24
General Services	9	9
Planning & Zoning	2	2
Police Department	61	62
TOTAL CITY OF RIVERDALE FT POSITIONS	140	142

City of Riverdale, Georgia
Budget procedures
2017 Budget Document

FY 2017 Budget Calendar

January 26-30, 2016	Finance Director meets with Department Heads individually to present budget procedures
February 22, 2016	Budget requests due to Finance
March 30, 2016	Council budget work session
April 6, 2016	Council budget work session
April 13, 2016	Council budget work session
April 14 - April 24, 2016	Balance the budget
April 25-May 18, 2016	Prepare and proof budget book
May 19, 2015	Budget to printer
May 23, 2016	Budget available for public review Budget given to City Council Members
June 6, 2016	Public budget hearing
June 13, 2016	Budget adoption at regular Council Business Session

City of Riverdale, Georgia
Budget procedures
2017 Budget Document

The budget process for the fiscal year began in January. The constant review and refinement of budget data continues through the adoption of the budget in mid-June. The process culminates with the publication of the final approved budget document in late June. This budget preparation cycle is summarized in the budget calendar that precedes this section.

The fourth week in January, the Finance director met with the directors of all City departments. The department directors were given all of the necessary materials and instructions needed by each department to complete its annual budget request.

During the following month, departments assess their needs for the upcoming fiscal year and prepare their budget request accordingly. After assessing their needs for the upcoming fiscal year, the departments are required to return their budget requests, with all necessary forms completed, to the Finance Department no later than February 22. Using the current payroll information, the salary and benefit costs of each current budgeted position is projected by the Finance Department and is added to the department budget requests.

As the budget requests are returned, the Finance Department analyzes them and enters them onto the budget worksheets in the requested columns they appear on the request forms. After further analysis, the Finance Department develops a conservative but reasonable budget for the upcoming fiscal year for each City department. The budget at that time is referred to as the staff's working papers. The Finance Department is required to complete this process no later than the second week of March.

On March 30th and April 6th and 13th budget work sessions are held. At these meetings, the City Manager and Finance Director present budget requests to the Mayor and City Council. The staff's working papers are then altered to include any additional critical budgetary needs that had not been previously addressed.

After meeting with the Department heads, the finance staff makes final adjustments to the working papers and begins the process of balancing the budget. This is a time when all conservative revenue projections are finalized and all operating budgets are decided upon.

Once all of the necessary changes are made to the working papers, the budget is then referred to as the City Manager's recommendations and all department enhancements are entered onto the applicable pages.

City of Riverdale, Georgia
Budget procedures
2017 Budget Document

The Mayor and the City Council Members are then presented with a proposal of a fiscal year budget on May 23rd so they can review it and make any additional suggestions. The first public hearing is held on June 6th at 5:30 PM. Prior to the first public hearing, copies of the proposed budget are placed on display in the Finance Department office as well as the City Clerk's office. An add is placed in the local newspaper, prior to the first meeting, announcing the date and time of the hearing and locations where the document may be reviewed.

During the period between the public hearing and the adoption hearing, the City Council members can make additional suggestions on changes to the proposed budget.

The adoption of the fiscal year budget is scheduled for June 13th. During this scheduled meeting, citizens of Riverdale are encouraged to comment on the budget. Once the City Council adopts the budget, Finance staff begins preparing the annual budget for printing in its final approved form.

BASIS OF BUDGETING

The budget of governmental fund types (General Fund, Special Revenue and Capital Projects Funds) of the City is prepared on the modified accrual basis.

For the modified accrual basis, obligations (such as purchase orders) are recorded as expenditures. Revenues are then recognized when they are measurable and available.

The level of control or level of which expenditures may not legally exceed the budget is at the department level for the General Fund and the fund level for all other funds. Any charge in appropriation level of the Fund must be approved by the City Council. The City Manager or the Director of Finance may approve any changes within the Fund which do not require an alteration of the appropriation level. Appropriations lapse at year end, except appropriations for the Grants Fund and Capital Improvement Funds, which are carried forward until such time as the grant or project is completed.

BASIS OF ACCOUNTING

The Comprehensive Annual Financial Report (CAFR) presents the status of the City's finances on the basis of "generally accepted accounting principles" (GAAP) as opposed to being expended when paid (Budget). Exceptions are as follows:

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- Compensated absences are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).
- Depreciation expenses are recorded on a GAAP basis only.
- The CAFR includes fund expenditures and revenues on both a GAAP basis and a budgetary basis for comparison purposes.

DESCRIPTION OF FUNDS

The accounts of the City are organized on basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance/retained, revenues and expenditures. The following fund types are used: government, proprietary and component units.

Government Fund Types

Government Funds are those through which most governmental functions of the City are financed. The modified accrual basis of budgeting is used for all government funds.

General Fund

The general operating fund of the City accounts for all financial transactions not required to be accounted for in other funds. The General Fund accounts for the normal recurring activities of the City such as police, fire, public works, general government, etc. These activities are funded by such revenue sources as general property taxes, other local taxes, permits, privilege fees and regulatory licenses, fines and forfeitures, charges for services, received costs and non-categorical aid from the state and federal governments.

Special Revenue Funds

The Special Revenue Funds account for the proceeds specific revenue resources (other than expendable trusts or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

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Capital Projects Funds

Capital Projects Funds account for the acquisition, construction or renovation of major capital of major capital facilities of the City (other than those financed by Proprietary Funds or Trust Funds).

Proprietary Funds

Proprietary Funds account for operations similar to those found in the private sector. The Proprietary Fund measurement focus is upon determination of net income, financial position and changes in financial position. The individual Proprietary Fund types are proprietary and Internal Service Funds.

The City of Riverdale reports the following funds:

Enterprise Funds

Solid Waste Management Fund

This fund accounts for the collection of household and yard waste. The cost of providing this service is financed by sanitation fees assessed with property tax bills.

Special Revenue Funds

Hotel Motel Tax Fund

The Hotel Motel Tax Fund accounts for the collection of taxes paid by individuals who rent hotel/motel rooms. These funds are restricted in use and can only be used for marketing and tourism activities.

Grants Fund

The Grants Fund Accounts for all grants the City Receives. These grant funds are restricted for the purpose defined in the grant agreements.

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E911 (Emergency Telephone) Fund

The Emergency Telephone Fund accounts for the collection of fees paid by individuals who have mobile and land lines. These funds are restricted in use and are used to support the E-911 communications center.

Capital Improvements Funds

SPLOST Fund

The SPLOST Fund is mandated by law and will serve as the repository all Special Purpose Local Option Sales Taxes.

Confiscated Assets Fund

The confiscated assets fund was instituted to hold funds received from State and Federal law enforcement agencies. These funds are restricted for law enforcement activities.

COPS 2009 Fund

This fund held the proceeds of the 2009 Certificate of Participation used to finance the construction of the Riverdale Town Center.

Recovery Bond Fund

This fund was required to account for the proceeds of the Recovery Bond issued to finance the Riverdale Regional Park and the parking deck at the Town Center.

**City of Riverdale, Georgia
Capital Budget
2017 Budget Document**

The City of Riverdale prepares a 5 year Capital Improvement Plan and annually revises the plan as part of the operating budget process. The capital budget process takes place in conjunction with the operating budget process. All departments are required to submit their capital budget requests at the same time as the operating budget requests are made. As with operating budget requests, capital budget requests are reviewed by the Finance Department, and it is determined whether funding is available for the purchase and whether the purchase is scheduled as part of the replacement of fixed assets. Once the Finance Department has completed its process, the request for capital items is reviewed by the City Manager for approval to be included in the revised Capital Improvement Plan submitted to the City Council as part of the final budget document. The Council through the normal budget hearing process will review the departments' requests for capital expenditures. Once the final review process is complete, the capital budget is approved as part of the operating budget.

Capital items which are included in the 5 year Capital Improvement Plan are:

5 YEAR CAPITAL IMPROVEMENT PLAN

Project	Cost	Source of Funds
FY 2017		
Rebuild Fire Station 2	\$ 1,300,000	SPLOST
City hall annex expansion	700,000	SPLOST
Road Resurfacing	500,000	SPLOST
Sidewalks on Taylor Road	498,000	LMIG - 98,000 SPLOST- 400,000
Replace Planning & Zoning Software	69,000	General Fund
Trailer for General Services	8,000	General Fund
Fire Department Equipment	41,646	General Fund
Communications Equipment Lease Payment	239,579	SPLOST
Fire Vehicles	135,000	SPLOST
Refurbish Pierce Engine		
Police Vehicles	141,060	SPLOST
Ford Interceptor Sedan		
F150 Crew Cab Pickup		
2 Ford Utility Interceptor		
Entrance Signs	250,000	SPLOST
Skate Park	250,000	CDBG - 150,000 SPLOST - 100,000
	\$ 4,132,285	

**City of Riverdale, Georgia
Capital Budget
2017 Budget Document**

5 YEAR CAPITAL IMPROVEMENT PLAN

Project	Cost	Source of Funds
FY 2018		
Remodel City Hall Annex	\$ 2,000,000	SPLOST
Resurface Roads	600,000	LMIG - 100,000 SPLOST - 500,000
Communications Equipment Lease Payment	239,579	SPLOST
Police Vehicles	106,000	SPLOST
	\$ 2,945,579	
FY 2019		
Resurface Roads	\$ 700,000	LMIG - 100,000 SPLOST - 600,000
Sidewalks	500,000	SPLOST
Communications Equipment Lease Payment	239,579	SPLOST
Police Vehicles	106,000	SPLOST
	\$ 1,545,579	
FY 2020		
Resurface Roads	\$ 700,000	LMIG - 100,000 SPLOST - 600,000
Sidewalks	300,000	SPLOST
Communications Equipment Lease Payment	239,579	SPLOST
Fire Vehicles	335,000	SPLOST
	\$ 1,574,579	
FY 2021		
Resurface Roads	\$ 700,000	LMIG - 100,000 SPLOST - 600,000
Communications Equipment Lease Payment	239,579	SPLOST
Phase 2 of park	2,100,000	SPLOST
	\$ 3,039,579	

Chief Executive

Mission, Goals, Objectives, and Budget

Chief Executive (Mission Statement)

The City Manager is charged with providing the day to day oversight for all City departments; preparing an annual operating plan (City budget) and ensuring that the City's finances are stable. Ensuring that each department of the Riverdale City Government is professionally managed in order to deliver exceptional services to the residents, visitors and stakeholders.

Chief Executive (Goals & Objectives)

Departmental Goals

1. Complete policies and procedures for all operating departments.
3. Prepare annual report.
4. Administer the 2015 SPLOST projects.

Departmental Objectives for FY 2017

1. Meet with each department to develop policies & procedures.
2. Work with City departments to ensure that all employees are evaluated using the universal performance evaluation.
3. Implement pay for performance plan.
4. Manage projects included on the 2015 SPLOST priority list for the current year.

Departmental Issues for FY 2017 and beyond

1. Continue to manage SPLOST projects on the priority list as the revenues allow.

Chief Executive (General Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ 45,904	\$ 166,177	\$ 187,328	\$ 185,837
Operations	22,438	22,960	31,400	37,800
Capital Outlay	-	69,695		-
Total	<u>\$ 68,342</u>	<u>\$ 258,832</u>	<u>\$ 218,728</u>	<u>\$ 223,637</u>

Chief Executive (Personnel)

<u>Title</u>	Pay	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
	<u>Grade</u>			
City Manager	Appointed	1	1	1
Project Manager	48	0	0	1
Administrative Assistant	36	<u>1</u>	<u>1</u>	<u>1</u>
Total # of Positions:		2	2	3

Chief Executive (Significant Expenditure & Staffing Changes)

Add: 1 Capital Project Manager (SPLOST Funded)

City Clerk

Mission, Goals, Objectives, and Budget

City Clerk (Mission Statement)

The mission of the City Clerk is to serve. We serve the elected officials, City staff and most importantly the public. We aim to protect and preserve official City records. We facilitate the distribution of information, provide updates concerning legislative decisions. The City Clerk is charged with conducting and overseeing municipal elections. We are ever cognizant of our neutrality and impartiality; rendering equal service to all.

The City Clerk is to make recommendations to the City Council based on all applicable laws, industry trends as well as the proper parliamentary procedures outlined in Robert's Rules of Order pursuant to Sec 2-29 of the City code.

We are mindful of our commitment to the citizens of the City of Riverdale, and in serving them, we aim to provide the highest caliber of service possible. We will protect the interests of the citizens as well as those of the elected officials who represent the people, by making recommendations that impart standards of quality and integrity. We efficiently meet all statutory obligations with respect to elections, records and legislation of the City of Riverdale and the State of Georgia.

City Clerk (Goals & Objectives)

Departmental Goals

1. More effectively administer City Council Meetings and provide agendas in a timely manner.
2. Improve and maintain the integrity of the Clerk's office through honesty and professionalism.
3. Foster participation and involvement in local government

Departmental Objectives for FY 2017

1. Implementation of an electronic system for administering Council Meetings.
2. Digitize City Council meeting minutes, ordinances and resolutions.
3. Establish comprehensive procedures.

Departmental Issues for FY 2017 and beyond

1. Continue to improve procedures to more effectively administer the duties of the City Clerk.

City Clerk (General Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ 130,641	\$ 120,696	\$ 134,949	\$ 122,607
Operations	48,794	57,720	65,751	59,300
Total	\$ 179,435	\$ 178,416	\$ 200,700	\$ 181,907

City Clerk (Personnel)

<u>Title</u>	<u>Pay</u>			
	<u>Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
City Clerk	46	1	1	1
Administrative Clerk/Receptionist	36	1	1	1
Total # of Positions:		2	2	2

City Clerk (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Court Services

Mission, Goals, Objectives, and Budget

Court Services (Mission Statement)

Our Mission is to provide a forum for the fair and impartial adjudications of Riverdale Municipal Code violations and violations of State law; to resolve these cases rapidly and efficiently in an environment that is safe for all concerned. We will do this in a manner which promotes and upholds the integrity and independence of the judiciary, thereby maximizing the community's confidence in the Court.

We will become increasingly customer service-oriented, technologically innovative, efficient and creative in all our operations and will strive constantly to maintain a supportive working environment by encouraging teamwork and employee growth.

Court Services (Goals & Objectives)

Departmental Goals

1. Provide effective, fair, and responsive justice for all.
2. Provide relevant public outreach and education.
3. Provide exceptional internal and external customer service.

Departmental Objectives for FY 2017

1. Electronically link Court financial information with Finance to decrease data entry and the possibility of errors.
2. Provide customer service training for staff
3. Ensure all court services personnel become GCIC certified.

Departmental Issues for FY 2017 and beyond

1. Continue to improve services.

Court Services (General Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ 665,079	\$ 624,189	\$ 655,667	\$ 660,088
Operations	29,688	30,765	48,080	66,789
Total	\$ 694,767	\$ 654,954	\$ 703,747	\$ 726,877

Court Services (Personnel)

<u>Title</u>	<u>Pay</u>			
	<u>Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Judge	Appointed	1	1	1
Solicitor	Appointed	1	1	1
Court Services Director	46	1	1	1
Fugitive officer	40	2	2	2
Probation Officer	39	3	3	3
Lead Clerk	38	1	1	1
Court Clerk	35	4	4	4
Total # of Positions:		13	13	13

Court Services (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Economic Development

Mission, Goals, Objectives, and Budget

Economic Development (Mission Statement)

Building greatness daily by promoting economic development interests within the city of Riverdale. We will address barriers to economic growth. We will develop strategic collaborations with other jurisdictions and stakeholders and support public/private partnerships. We will strive for service excellence in internal processes that support business retention and expansion.

Economic Development (Goals & Objectives)

Departmental Goals

1. Continuous interface with existing businesses for the purpose of business retention and expansion
2. Improve business development recruitment efforts for new business attraction
3. Promote revitalization of distressed commercial corridors

Departmental Objectives for FY 2017

1. Re-establish the Riverdale Business Coalition to improve communication and collaboration with Riverdale's small businesses.
2. Research and establish incentive programs designed to increase economic development within Riverdale.
3. Update the marketing plan for Phase II of Riverdale Town Center.

Departmental Issues for FY 2018 and beyond

1. Development of Phase II of Riverdale Town Center

Economic Development (General Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ -	\$ -	\$ 48,290	\$ 79,765
Operations	-	-	26,750	25,000
Total	\$ -	\$ -	\$ 75,040	\$ 104,765

Economic Development (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Director of Economic Development	51	0	1	1
Total # of Positions:		0	1	1

Economic Development (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Finance and Administrative Services

Mission, Goals, Objectives, and Budget

Finance and Administrative Services (Mission Statement)

To manage the fiscal affairs of the City of Riverdale on behalf of its citizens and the Mayor and City Council; and to prepare, monitor, analyze, and implement a financial plan for generating revenues and disbursing money in order to maintain fiscal integrity and accountability and to support effective decision-making. To direct the human resource affairs of the City of Riverdale on behalf of its citizens and governing body and provide cost effective development, implementation, support, and improvement of the information technology infrastructure of the City.

Finance and Administrative Services (Goals & Objectives)

Departmental Goals

1. To enhance the decision-making process of the Mayor and City Council, and their designees, by providing timely and accurate financial information.
2. To ensure accurate financial decision-making by minimizing the difference between estimated and actual revenue and expense projections each year.
3. To prepare an accurate and timely Comprehensive Annual Financial Report in compliance with AICPA, GAO, and Georgia Department of Audits and Accounts.
4. To prepare an accurate and easy to navigate budget within the guidelines of the GFOA Distinguished Budget Presentation program.
5. To pay all invoices and bills through Accounts Payable and to collect all taxes and fees through Accounts Receivable in a timely manner.
6. Enhance decision making process for governing body/designees by providing timely and accurate HR information
7. Replace obsolete phone equipment to enhance the City's communications.

Departmental Objectives for FY 2017

1. Develop more effective reports to increase financial transparency for elected officials and residents.
2. To remain in compliance with all new regulations involving the preparation of the year end audit.
3. To prepare a budget document that follows GFOA guidelines and present the document for consideration of the City's first Distinguished Budget Presentation Award.
4. To continue to process accounts payable checks within 5 days.
5. To prepare a Popular Annual Financial Report and to submit it for the GFOA award.

Departmental Issues for FY 2017 and beyond

1. Continue to evaluate hardware and software needs to ensure a properly functioning financial system.
2. Continue to upgrade our technology.

Finance and Administrative Services (Performance Measures)

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Received Cert. of Achievement for CAFR:	Yes	Yes	In Process	In Process
Received Cert. of Achievement for PAFR:	Yes	Yes	In Process	In Process
Received Distinguished Budget Award:	Not Submitted	Not Submitted	Not Submitted	Submitted
General Fund Budget (Millions)	\$ 11.3	\$ 12.4	12.3	12.9
Average Accounts Payable Cycle:	10 Days	5 Days	5 Days	5 Days

Finance and Administrative Services
Mission, Goals, Objectives, and Budget

Finance Department (General Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ 285,586	\$ 381,893	\$ 489,577	\$ 466,392
Operations	981,664	759,724	972,230	1,001,345
Transfers	878,448	767,748	266,100	217,653
Total	\$ 2,145,698	\$ 1,909,365	\$ 1,727,907	\$ 1,685,390

Human Resources (General Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ 135,385	\$ 167,564	\$ 119,836	\$ 129,435
Operations	16,660	19,853	43,714	47,020
Total	\$ 152,045	\$ 187,417	\$ 163,550	\$ 176,455

Information Technology (General Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ 199,165	\$ 195,683	\$ 148,553	\$ 98,714
Operations	280,441	415,790	367,100	402,404
Capital Outlay	-	9,089	100,000	
Total	\$ 479,606	\$ 620,562	\$ 615,653	\$ 501,118

Fleet Maintenance (General Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ 57,571	\$ 76,172	\$ 59,164	\$ 42,315
Operations	349,465	385,388	244,480	216,180
Total	\$ 407,036	\$ 461,560	\$ 303,644	\$ 258,495

Licenses & Inspections (General Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ 128,990	\$ 147,431	\$ 136,717	\$ 161,575
Operations	14,632	49,244	51,225	51,110
Capital Outlay	-	-	-	68,000
Total	\$ 143,622	\$ 196,675	\$ 187,942	\$ 280,685

Debt Service (General Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Debt Service (General Fund)	\$ 233,708	\$ 143,817	\$ 1,039,423	\$ 1,086,098
Total	\$ 233,708	\$ 143,817	\$ 1,039,423	\$ 1,086,098

2009 SPLOST (2009 SPLOST Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Debt Service	\$ 2,533,600	\$ 2,274,190	\$ -	\$ -
Total	\$ 2,533,600	\$ 2,274,190	\$ -	\$ -

Finance and Administrative Services
Mission, Goals, Objectives, and Budget

2015 SPLOST (2015 SPLOST Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ -	\$ -	\$ -	\$ 78,113
Capital Outlay	-	1,526,933	2,900,000	3,688,366
Total	\$ -	\$ 1,526,933	\$ 2,900,000	\$ 3,766,479

Recovery Bond (Recovery Bond Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Capital Outlay	\$ 1,846,551	\$ 293,950	\$ 14,966	\$ -
Total	\$ 1,846,551	\$ 293,950	\$ 14,966	\$ -

Tourism (Hotel Motel Tax Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	\$ 14,232	\$ 19,382	\$ 23,351	\$ 22,735
Total	\$ 14,232	\$ 19,382	\$ 23,351	\$ 22,735

Finance & Administrative Services (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Director of Finance and Administrative Svcs	51	1	1	1
Assistant Finance Director	47	1	1	1
Director of Information Technology	46	1	0	0
Human Resources Manager	45	1	0	1
Human Resources Supervisor	44	0	1	0
Fleet Maintenance Director	44	1	1	0
Tax Collector	44	1	0	0
Accounting Manager	44	0	0	1
Information Technology Manager	44	0	0	1
Financial Analyst	44	1	1	0
Systems Administrator	43	2	1	0
Fleet Maintenance Manager	42	0	0	1
Accounting Technician	41	1	1	1
Payroll Specialist	41	0	0	1
Accounts Payable Clerk	40	1	1	1
Accounts Receivable/Payroll Clerk	40	1	1	0
Human Resources Assistant	40	0	1	1
Business Services Manager	39	1	1	1
Administrative Clerk II	37	2	2	2
Technical Coordinator	36	1	1	1
Fleet Maintenance Coordinator	36	<u>1</u>	0	0
Administrative Clerk	36	<u>1</u>	<u>1</u>	<u>1</u>
Total # of Positions:		18	15	15

Finance and Administrative Services

Mission, Goals, Objectives, and Budget

Finance & Administrative Services (Significant Expenditure & Staffing Changes)

- Delete: 1 Systems Administrator
1 Financial Analyst
1 Accounts Receivable/Payroll Clerk
1 Human Resources Supervisor
1 Fleet Maintenance Director
- Add: 1 Information Technology Manager
1 Accounting Manager
1 Payroll Specialist
1 Human Resources Manager
1 Fleet Maintenance Manager

Fire Department

Mission, Goals, Objectives, and Budget

Fire Department (Mission Statement)

Riverdale Fire Service exists to mitigate loss of life and property from fires, deliver emergency medical services, provide community outreach and stabilize special operations incidents so all occupants of the City of Riverdale can build greatness daily in a safe and secure environment.

Fire Department (Functions)

The function of the Riverdale Fire Service is to protect lives and property within the city from fires, natural or manmade disasters, medical emergencies and entrapments. The legal authority to carry out these services comes from the City Charter and city ordinances. The department is broken down into functional groups to carryout these tasks.

Fire Department (Goals & Objectives)

Departmental Goals

1. Develop an organization to effectively administer and manage the resources of the Department. This includes developing developing our current members thru human resource management programs and continuous professional development programs.
2. Enhance our system for mitigating and minimizing the impact of disasters and other emergencies on life and property.
3. Provide an effective Fire Prevention and Public Safety System.

Departmental Objectives for FY 2017

1. Provide a training program that ensures compliance with State regulations to maintain Firefighter and emergency medical certifications by providing 240 hours of continuing education for firefighter certifications and 24 hours of continuing education for emergency medical certifications by December 2016.
2. Institute the Health Empowerment Responsibility and Ownership (HERO) Program to reduce the impact of emergency medical demands to the community and th eCity bu conducting five cardiopulmonary recusaition classes by December 2016.
3. Augment emergency operations thru utilization of Firehouse software to conduct and document a pre-incident plan for every business within the City limits by December 2016.
4. Increase, by December 2015, the department's community partnership imprint by providing and documenting, with Firehouse software, annual life-safety inspections for all business within the city's limits.

Departmental Issues for FY 2017 and beyond

1. Continue to implement departmental changes and enhancements to reduce the city's ISO rating and bring the department's staffing levels into compliance with NFPA Standards.
2. Continue to implement the H.E.R.O. program to provide a community wellness program that assesses the community for potential emergencies and determines the level of response required to diminish these emergencies.

Fire Department

Mission, Goals, Objectives, and Budget

Fire Department (Performance Measures)

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Number of Stations	2	2	2	2
Number of Fire Related Calls	1571	1003	1100	1100
Number of EMS Related Calls	2010	3000	3100	3100

Fire Administration (General Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ 170,595	\$ 147,629	\$ 105,627	\$ 107,175
Operations	11,730	9,853	12,108	15,020
Total	<u>\$ 182,325</u>	<u>\$ 157,482</u>	<u>\$ 117,735</u>	<u>\$ 122,195</u>

Fire Fighting (General Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ 1,439,098	\$ 1,549,906	\$ 1,676,557	\$ 1,750,485
Operations	140,007	152,072	163,618	169,054
Capital Outlay	-	46,990	22,110	41,646
Total	<u>\$ 1,579,105</u>	<u>\$ 1,748,968</u>	<u>\$ 1,862,285</u>	<u>\$ 1,961,185</u>

Fire Prevention (General Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ 68,765	\$ 70,263	\$ 88,041	\$ 73,994
Operations	6,567	3,785	4,380	4,376
Total	<u>\$ 75,332</u>	<u>\$ 74,048</u>	<u>\$ 92,421</u>	<u>\$ 78,370</u>

Fire Department (Personnel)

<u>Title</u>	<u>Pay</u>			
	<u>Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Fire Chief	52	1	1	1
Battalion Chief	48	4	4	4
Fire Lieutenant	45	6	6	6
Fire Sergeant	43	6	6	6
Firefighter/EMT Paramedic	42	0	1	1
Firefighter/EMT Advanced	41	0	3	3
Firefighter/EMT Intermediate	40	6	3	3
Administrative Clerk II	38	1	0	0
Firefighter	37	<u>1</u>	<u>0</u>	<u>0</u>
Total # of Positions:		25	24	24

Fire Department (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

General Services

Mission, Goals, Objectives, and Budget

General Services (Mission Statement)

The mission of the General Services & Facility Management Department is to provide quality services in the areas of maintenance and repair in a safe and effective manner for the City Of Riverdale's buildings, roadways and walkways.

General Services (Goals & Objectives)

Departmental Goals

1. To develop and implement programs and initiatives to ensure that all properties; public and private, are maintained according to the city, state and federal guidelines
2. To create and develop a proficient 'General Services Division' designed to address current and future building and street maintenance needs.

Departmental Objectives for FY 2017

1. Respond to citizen complaints in a timely manner.
2. Maintain all municipal buildings so they are operating efficiently in both cost and energy consumption.
3. Maintain all city grounds and public right of ways to ensure that they are mowed, trimmed and weeded.

General Services-Building Maintenance (General Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ 139,700	\$ 228,076	\$ 192,422	\$ 195,080
Operations	609,983	878,532	889,348	852,048
Total	\$ 749,683	\$ 1,106,608	\$ 1,081,770	\$ 1,047,128

Roadways & Walkways (General Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ 49,045	\$ 42,263	\$ 138,011	\$ 137,958
Operations	168,989	275,402	230,980	187,800
Capital Outlay	-	30,991	-	8,000
Total	\$ 218,034	\$ 348,656	\$ 368,991	\$ 333,758

Sanitation (Solid Waste Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ 48,738	\$ 66,381	\$ 54,392	\$ 39,314
Operations	414,736	504,696	476,000	\$ 481,200
Transfers Out	1,017,485	600,000	375,000	-
Total	\$ 1,480,959	\$ 1,171,077	\$ 905,392	\$ 520,514

General Services

Mission, Goals, Objectives, and Budget

General Services (Personnel)

<u>Title</u>	Pay	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
	<u>Grade</u>			
Director of General Services	45	1	1	1
Administrative Clerk	36	1	2	2
Lawn Maintenance Lead Technician	36	1	1	1
General Services Specialist	34	<u>5</u>	<u>5</u>	<u>5</u>
Total # of Positions:		8	9	9

General Services (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Governing Body
Mission, Goals, Objectives, and Budget

Governing Body (Mission Statement)

The City of Riverdale will satisfy our citizens and customers by providing responsive, effective and efficient services, along with a well maintained public infrastructure, which will add value, unity and pride to our community.

Governing Body (General Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ 70,170	\$ 74,497	\$ 90,417	\$ 100,575
Operations	52,595	51,738	38,789	42,500
Total	\$ 122,765	\$ 126,235	\$ 129,206	\$ 143,075

Governing Body (Personnel)

<u>Title</u>	Pay			
	<u>Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Mayor	Elected	1	1	1
City Council Member	Elected	4	4	4
Total # of Positions:		5	5	5

Governing Body (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Planning & Zoning
Mission, Goals, Objectives, and Budget

Planning & Zoning (Mission Statement)

The mission of the Planning, Community Development & Business Services Department is to create strong, vibrant and sustaining communities through the administration and management of diverse programs and initiatives which promotes the growth and enhancement of the City’s citizenry through the introduction of new economic development, housing and business opportunities, improved quality of life standards and cultural education and enrichment practices.

Planning & Zoning (Goals & Objectives)

Departmental Goals

1. To create, develop and preserve downtown Riverdale as a regional retail/commercial destination by maintaining a desired mix of retail, commercial and market rate housing.
2. To prevent future physical deterioration of the City’s businesses through the design and implementation of effective new business identification and retention techniques and procedures.
3. To promote public and private sector partnerships to achieve progressive and balanced development projects.
4. To develop and implement programs and initiatives to execute policies that will implement the City’s strategic direction for sustainable growth.
5. To create and develop proficient ‘Building’ standards designed to address current and future building code conditions when needed.

Departmental Objectives for FY 2017

1. Identify and encourage all forms of private development and redevelopment activities, which will provide employment opportunities at all income levels and tourism.
2. Provide human and financial resources designed to identify, capture and retain new and old businesses.
3. Continue to conduct productive outreach procedures designed to create new and enhance existing relationships between the City and community business and property owners.
4. Identify land areas suitable for development; encourage smart-growth zoning, rehabilitation of vacant housing, and older commercial centers through adaptive reuse, cleanup and infrastructure upgrading.
5. Update of Property Maintenance Codes and Standards for compliance with state and federal guidelines.

Planning & Zoning Administration (General Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ 169,401	\$ 191,033	\$ 117,388	\$ 121,771
Operations	26,787	71,723	56,600	138,000
Total	\$ 196,188	\$ 262,756	\$ 173,988	\$ 259,771

Community Development Administration (General Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ 84,822	\$ 77,342	\$ -	\$ -
Operations	990	210	-	-
Total	\$ 85,812	\$ 77,552	\$ -	\$ -

Planning & Zoning

Mission, Goals, Objectives, and Budget

Planning & Zoning (Personnel)

<u>Title</u>	<u>Pay</u> <u>Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Director of Planning, Zoning and Development	51	1	0	0
Director Planning & Zoning	48	0	1	1
Assistant Director Planning & Zoning	43	1	0	0
Permit Administrator	36	1	1	1
Administrative Clerk	36	<u>1</u>	<u>0</u>	<u>0</u>
Total # of Positions:		4	2	2

Planning & Zoning (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Police Department

Mission, Goals, Objectives, and Budget

Police Department (Mission Statement)

We are a value driven organization dedicated to our community and the protection of all who live in and visit our city. Our primary focus is public safety and the reduction of crime through strategic partnerships with the community.

Police Department (Goals & Objectives)

Departmental Goals

1. Reduce reported Part 1 Crime by 2%
2. Increase arrests by 2%
3. Increase Truancy and Curfew Enforcement by 2%.
4. Increase community involvement in crime prevention programs.
5. Achieve an above average clearance rate
6. Maintain National accreditation and State certification.

Departmental Objectives for FY 2017

1. Prepare an Annual Crime Report
2. Maintain CALEA Accreditation
3. Assess quarterly Uniform Crime Reports to the FBI
4. Establish or reactivate two Neighborhood Watch Groups
5. Survey the business and residential community for their concerns
6. Conduct 12 curfew sweeps
7. Conduct 6 joint truancy sweeps during the school year
8. Conduct 12 joint roadside safety checkpoints
9. Fill all sworn vacancies and maintain a 90% staffing level
10. Complete all necessary forms and validations prior to GCIC Audit
11. Verify all GCIC Certification records for accuracy
12. Provide Quarterly Prevention and safety meetings for residents and businesses
13. Maintain an active TRIAD Program (citizens over 55) through monthly meetings

Departmental Issues for FY 2017 and beyond

1. Plan for a new Public Safety Complex

Police Department (Performance Measures)

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Number of Stations	1	1	1	1
Physical Arrests	2,175	2,453	2,500	2,500
Traffic Violations	12,979	14,646	15,000	15,000

Police Administration (General Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ 369,785	\$ 235,804	\$ 285,892	\$ 277,193
Operations	11,239	16,491	19,371	20,061
Total	<u>\$ 381,024</u>	<u>\$ 252,295</u>	<u>\$ 305,263</u>	<u>\$ 297,254</u>

Police Department
Mission, Goals, Objectives, and Budget

Crime Control & Investigation (General Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ 313,672	\$ 336,600	\$ 373,922	\$ 398,963
Operations	1,376	3,248	4,688	6,193
Total	\$ 315,048	\$ 339,848	\$ 378,610	\$ 405,156

Records (General Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ 170,690	\$ 210,531	\$ 219,957	\$ 274,461
Operations	6,295	6,350	7,188	7,188
Total	\$ 176,985	\$ 216,881	\$ 227,145	\$ 281,649

Traffic Control (General Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ 1,649,564	\$ 1,653,602	\$ 1,552,028	\$ 1,606,394
Operations	158,396	51,445	116,259	\$ 135,221
Total	\$ 1,807,960	\$ 1,705,047	\$ 1,668,287	\$ 1,741,615

Code Enforcement (General Fund)

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ 72,637	\$ 84,664	\$ 91,836	\$ 92,786
Operations	8,569	8,944	47,450	8,050
Total	\$ 81,206	\$ 93,608	\$ 139,286	\$ 100,836

Confiscated Funds (Confiscated Assets Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Operations	67,364			
Capital Outlay	25,032			
Total	\$ 92,396	\$ -	\$ -	\$ -

Police Department (Personnel)

<u>Title</u>	<u>Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Police Chief	52	1	1	1
Assistant Chief	50	1	1	1
Major	49	2	0	0
Captain	48	2	3	3
Lieutenant	45	6	6	6
Sergeant	44	7	8	8
Crime Analyst	43	0	0	1
Investigator	43	6	5	5
E911 Operations Supervisor	42	1	1	1
Police Officer II	42	22	22	22
E911 Supervisor	40	1	1	1
Code Enforcement Officer	38	0	2	2

Police Department
Mission, Goals, Objectives, and Budget

Police Department (Personnel - Continued)

<u>Title</u>	<u>Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Administrative Clerk	36	1	1	1
Communications Operator	35	8	8	8
Records Clerk	35	<u>2</u>	<u>2</u>	<u>2</u>
Total # of Positions:		60	61	62

Police Department (Significant Expenditure & Staffing Changes)

Add: : 1 Crime Analyst

Recreation & Cultural Affairs

Mission, Goals, Objectives, and Budget

Recreation & Cultural Affairs (Mission Statement)

The City of Riverdale's Department of Recreation is committed to strengthening the community's unity and image within our programs by providing diverse quality and affordable leisure opportunities, cultural activities and initiatives in well maintained parks and facilities while working in unity with the City's leadership.

Recreation & Cultural Affairs (Goals & Objectives)

Departmental Goals

1. To meet the leisure needs of the citizens of Riverdale by providing and creating diverse programs and participation opportunities that include girls, teens and adults.
2. To achieve and maintain a rate of 80% on customer retention for each individual program and class offered.
3. To increase participation and registration for City of Riverdale residents in all classes and programs by 10%.
4. To create a unique and dynamic environment in which arts, leisure and cultural resources attract regional attention.
5. Enhance the cultural, recreational and economic life of Riverdale.

Departmental Objectives for FY 2017

1. To evaluate the citizen's assessment of the department's overall delivery of recreation services.
2. To provide quality customer service by communicating with constituents through quality program information forms and provide forms in a timely manner.
3. To create communication contacts through various mass media vehicles to inform constituents of upcoming events and classes.
4. Plan and produce a series of concerts for the public.
5. Manage the community center for maximum benefit to the public.

Departmental Issues for FY 2017 and beyond

1. Continue to meet recreational needs of Riverdale citizens.

Recreation & Cultural Affairs Admin (General Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ 484,351	\$ 547,393	\$ 302,370	\$ 394,592
Operations	14,660	12,319	5,650	6,305
Total	\$ 499,011	\$ 559,712	\$ 308,020	\$ 400,897

Participant Recreation (General Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ 8,154	\$ 35,282	\$ 35,044	\$ 6,700
Operations	354,018	390,012	233,353	246,750
Total	\$ 362,172	\$ 425,294	\$ 268,397	\$ 253,450

Athletics (General Fund)

<u>Expenditures/Appropriations</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Unaudited</u>	<u>2017 Budget</u>
Personal Services	\$ -	\$ 53,201	\$ 104,713	\$ 87,052
Operations	-	29,760	107,925	116,100
Total	\$ -	\$ 82,961	\$ 212,638	\$ 203,152

New department created in FY 15

Recreation & Cultural Affairs
Mission, Goals, Objectives, and Budget

Recreation & Cultural Affairs (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Director of Athletics & Cultural Affairs	46	0	1	1
Director of Cultural Affairs & Leisure Services	46	1	0	0
Athletic Director	44	1	0	0
Athletics Superintendant	44	0	1	1
Cultural Affairs Manager	44	0	1	1
Center Manager	44	1	0	0
Marketing & Events Specialist	42	1	0	0
Catering & Sales Coordinator	42	1	0	0
Athletic Assistant	36	1	0	0
Sales/Sponsorship Coordinator	34	1	1	1
Marketing & Event Coordinator	34	0	0	2
Marketing & Graphic Design Coordinator	34	0	0	1
Program & Events Coordinator	34	0	0	2
Program & Events Assistant	34	5	5	0
Event Setup Coordinator	34	<u>2</u>	<u>2</u>	<u>2</u>
		14	11	11

Recreation & Cultural Affairs (Significant Expenditure & Staffing Changes)

- Delete: 5 Program & Events Assistants
 1 Cultural Affairs Superintendent
- Add: 2 Marketing & Event Coordinators
 1 Marketing & Graphic Design Coordinator
 2 Program & Events Coordinators
 1 Athletic Coordinator

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

Assessed valuation – the value placed on property for the purpose of distributing the tax burden.

Budget – a financial plan, including estimated revenues and expenditures, for a specific period of time.

Budget document – the instrument used to present a governmental jurisdiction's comprehensive financial plan.

Enterprise Fund - a fund established to account for operations that are financed and operated in a manner similar to private enterprise (ex. solid waste, water, and sewer).

Expenditure – the disbursement of money to cover the expenses of municipal operations. Expenditures are decreases in net financial resources and include current operating expenses which require the current use of net current assets.

Expenses – Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

Fiscal year – the 12 month period in which a local government operates.

Budget year – the fiscal year for which the budget is being considered;

Current year – the fiscal year in progress;

Prior year – the fiscal year preceding the current year.

In most budget documents, prior year figures are actual spending or revenues; current year numbers are estimates based on year-to-date, and budget year data reflect plans for the future,

Fund – accounting device established to control the receipt and disbursement of income.

GAAP – Generally Accepted Accounting Principles – uniform minimum standards of and guidelines to financial accounting and reporting. GAAP govern the form and content of the basic financial statement of a reporting entity.

GAAS – Generally Accepted Auditing Standards – measures of the performance quality of auditing procedures and the objectives to be attained through their use. GAAS are concerned with the auditor's professional qualities and with the judgment exercised in the performance of an audit.

GASB – The Government Accounting Standards Board (GASB) is a private, non-profit organization which is responsible for establishing and improving accounting and financial reporting standards for more than 814,000 state and local governments. While GASB is not a government agency, its rules are required in most states for financial reporting at the state and local level. Governments are required to follow GASB standards in order to obtain clean opinions from their auditors.

General Fund – the fund used to account for all financial resources which are not accounted for in specific purpose funds.

Millage rate – the tax rate expressed in mills per dollar, i.e., one (1) mill equals \$1 per \$1000 of assessed valuation.

Revenue – the money used by the city to operate

Revenue sources – specific areas from which revenue is derived, e.g., property taxes, franchise fees, building permit fees.