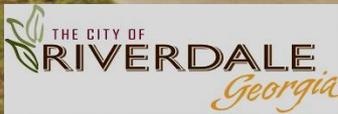


CITY OF RIVERDALE

Popular Annual Financial Report - Fiscal Year 2017



Riverdale's Town Centre

City Manager Message

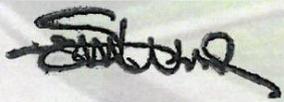
i

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

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 2017. 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, 2017 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 2017 CAFR and the FY 2018 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

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 www.riverdalega.gov.</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.):	16,258
Median Age:	33
Median Household Income:	\$34,158
Median Housing Value:	\$81,200
Area In Square Miles	4.5
Acres of Parks:	12
Operating Budget - 2018:	\$13,117,147
Employees:	146
Unemployment Rate	5.30%
2016 Operating Mill Levy (City):	11.48
2016 Total Mill Levy (State, City, County, School):	47.22
2017 Sales & Use Tax Rate:	7%



Veteran's Memorial



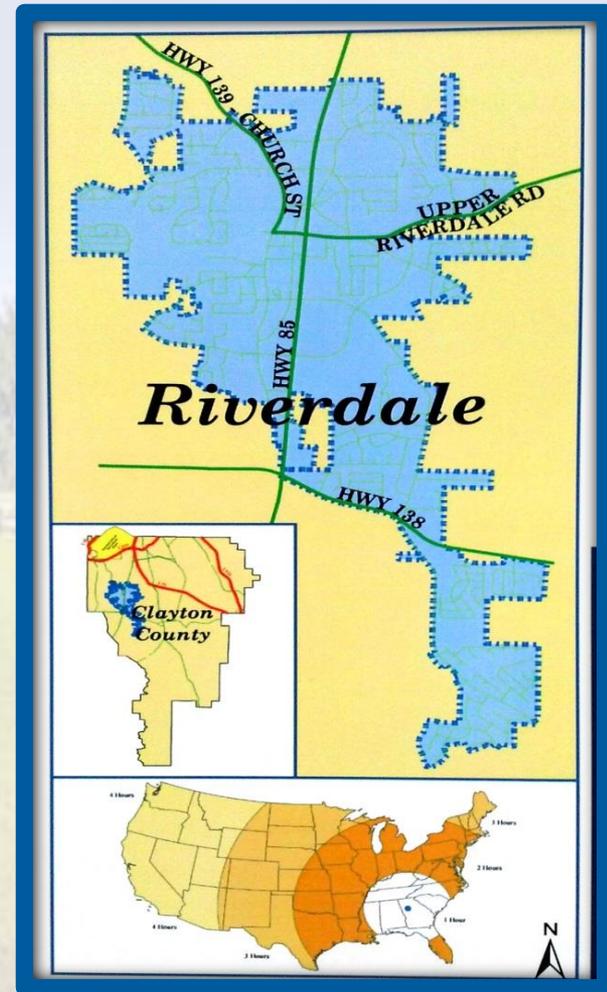
Buddhist Temple
Designed by I.M. Pei



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

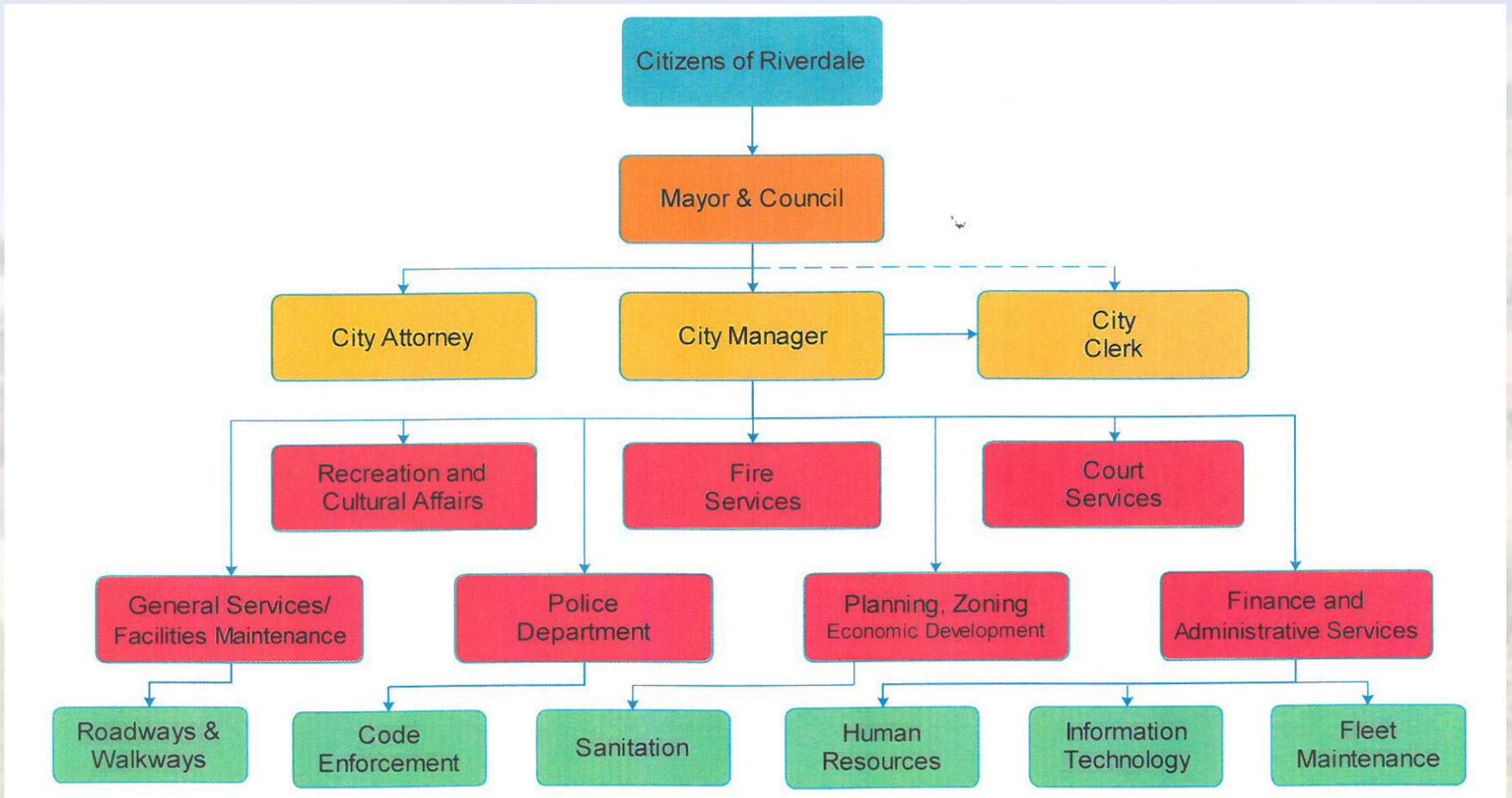


The Honorable
Kenny Ruffin,
Council Member,
Ward 4



The Honorable
Wanda Wallace,
Council Member,
Ward 3

Organizational Chart



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, 2016


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 2017, 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

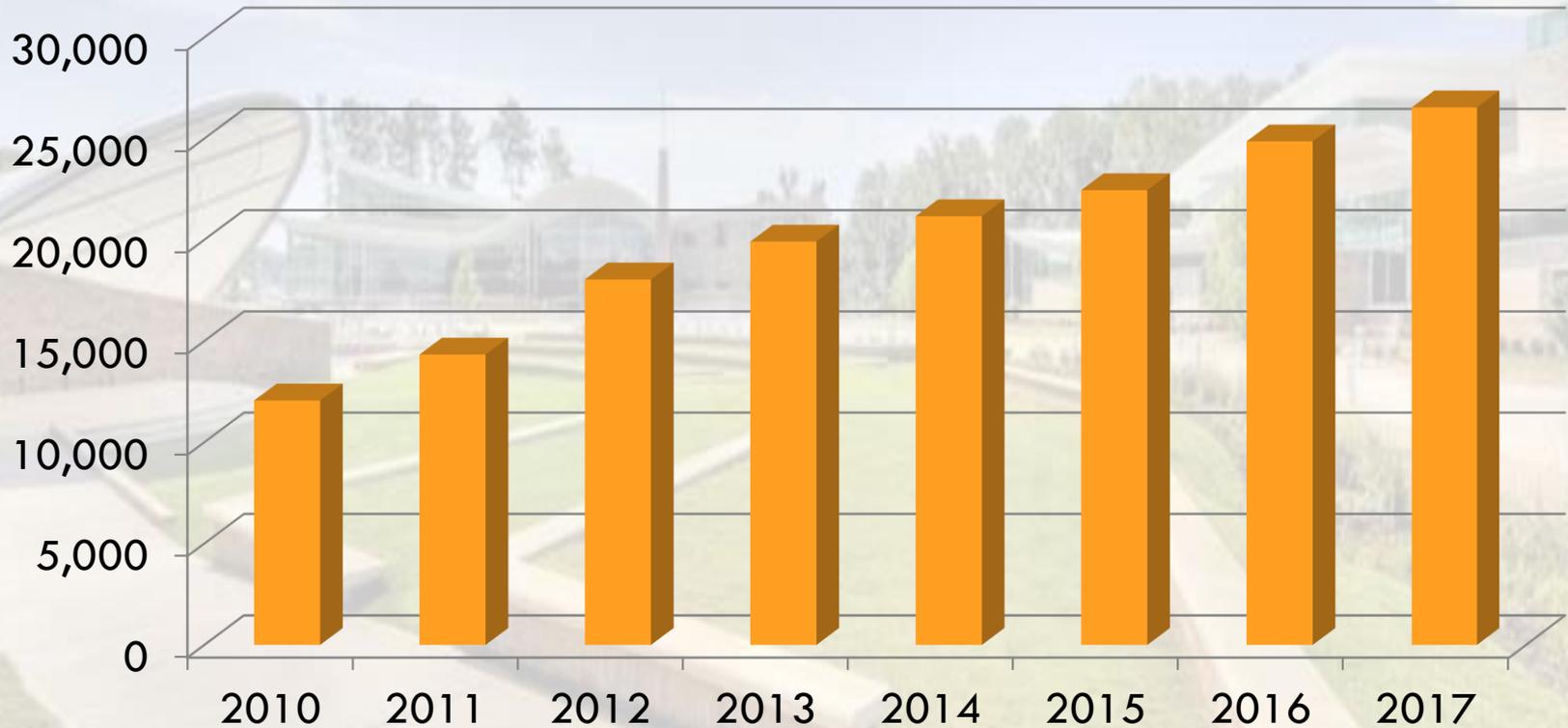
More formally referred to as the Statement of Net Position, the City's balance sheet reflects a strong and healthy financial condition as of June 30, 2017. The assets of the City exceeded its liabilities at June 30, 2017, by approximately \$26.5 million (net position). Total assets increased by \$1 million 484 thousand, the City's liabilities decreased by \$79 thousand, due largely due to the reduction of debt.

STATEMENT OF NET POSITION AS OF JUNE 30th

(In thousands of dollars)

	2013	2014	2015	2016	2017
Assets					
Current Assets and Other Assets	\$ 11,170	\$ 8,483	\$ 7,928	\$ 10,106	\$ 11,854
Capital Assets	29,269	30,170	31,244	30,980	30,716
Total Assets	40,439	38,653	39,172	41,086	42,570
Liabilities					
Current Liabilities	4,792	4,292	2,429	2,327	2,757
Non-current Liabilities	15,500	12,960	14,014	13,523	13,014
Total Liabilities	20,292	17,252	16,443	15,850	15,771
Deferred Inflows of Resources	240	240	283	380	266
Net Position	\$ 19,907	\$ 21,161	\$ 22,446	\$ 24,856	\$ 26,533

**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, 2017. 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 2017 revenues decreased primarily due to a decrease in Court revenues.

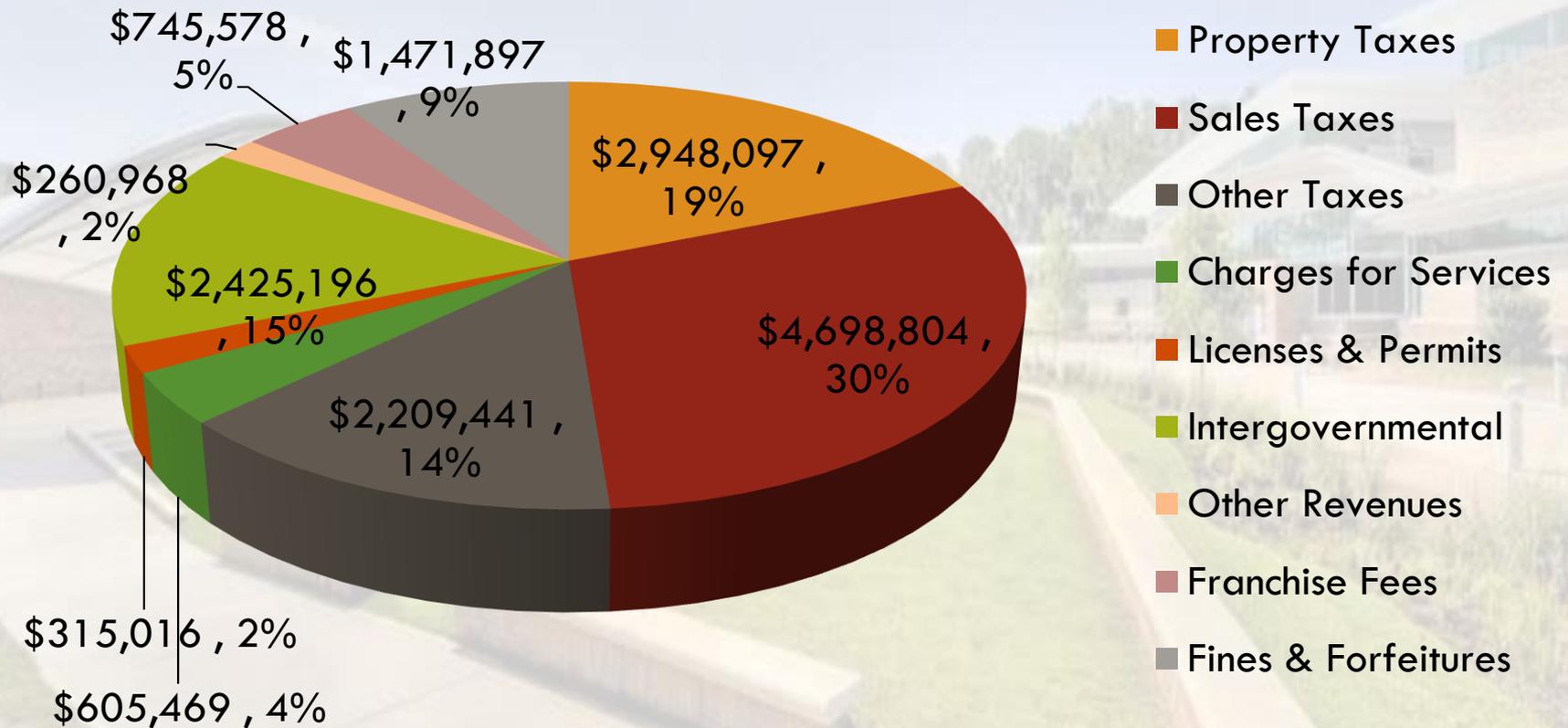
Expenditures increased primarily due to cost of starting the rebuilding of fire station two and expanding the public safety building. Both projects are funded by SPLOST.

STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30th

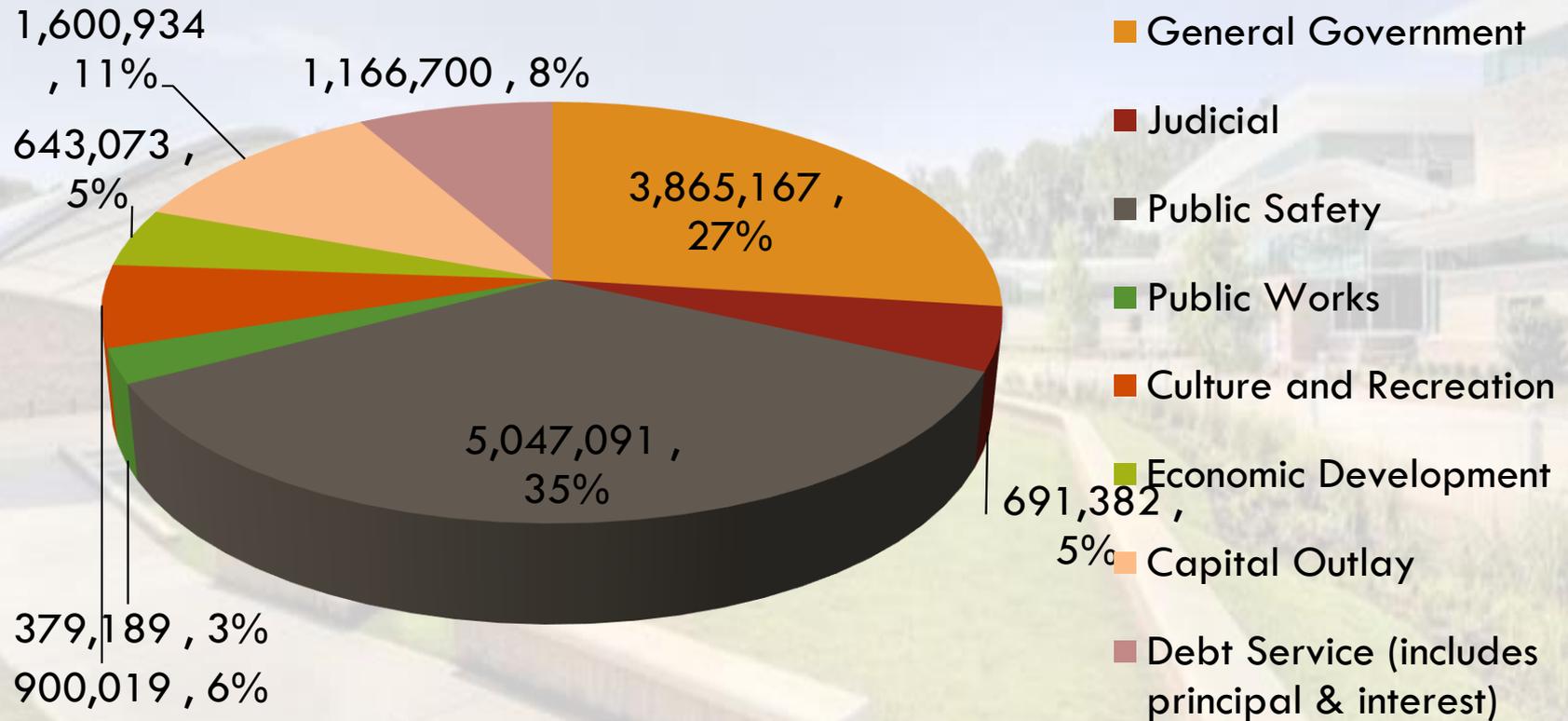
(In thousands of dollars)

	2013	2014	2015	2016	2017
Revenues	\$ 15,687	\$ 15,276	\$ 15,862	\$ 16,445	\$ 16,253
Expenses	(13,813)	(14,022)	(14,577)	(14,035)	(14,576)
Increase in Net Position	1,874	1,254	1,285	2,410	1,677
Net Position, Beginning of Year	18,033	19,907	21,161	22,446	24,856
Net Position, End of Year	\$ 19,907	\$ 21,161	\$ 22,446	\$ 24,856	\$ 26,533

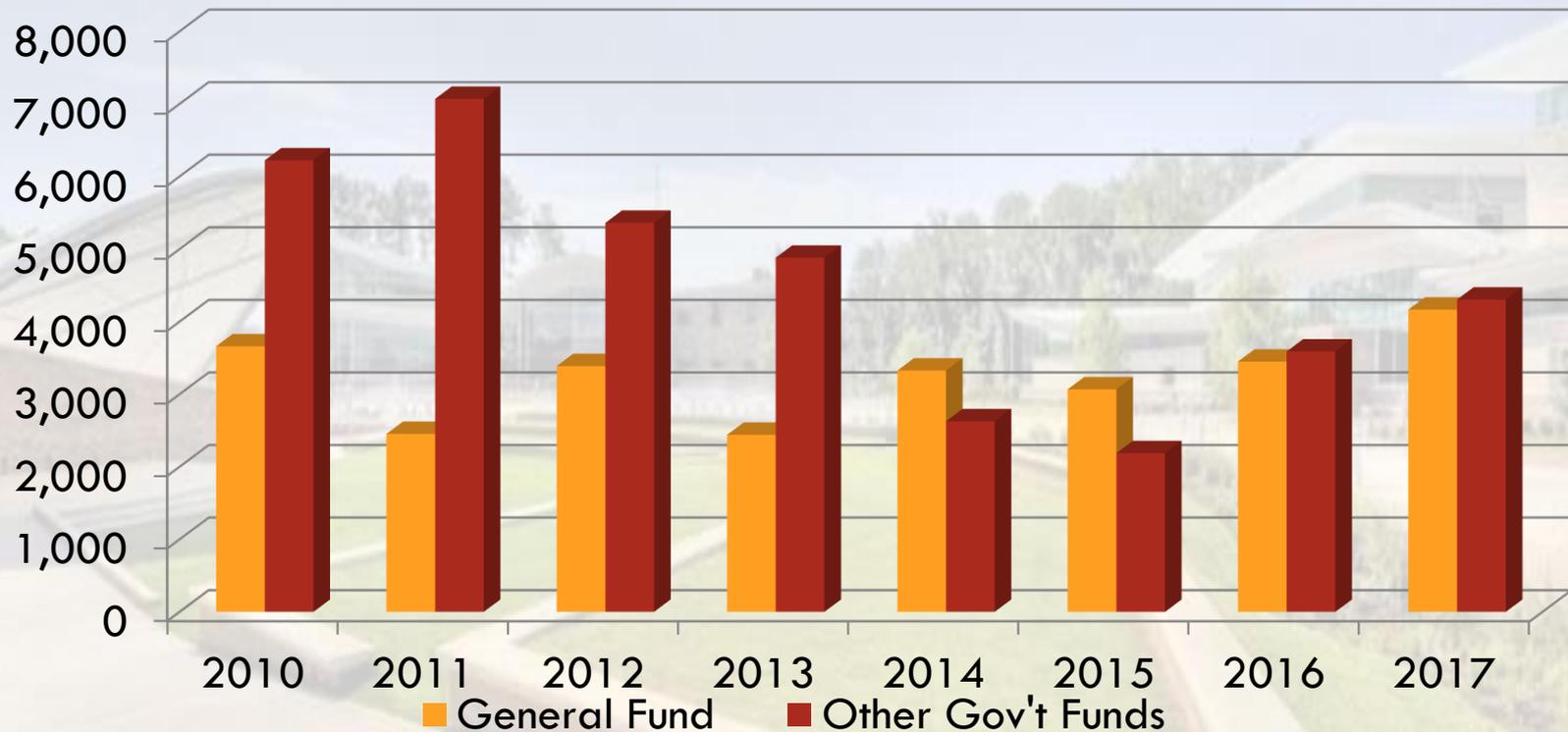
Where The Money Came From - Governmental Funds



Where The Money Went - Governmental Funds

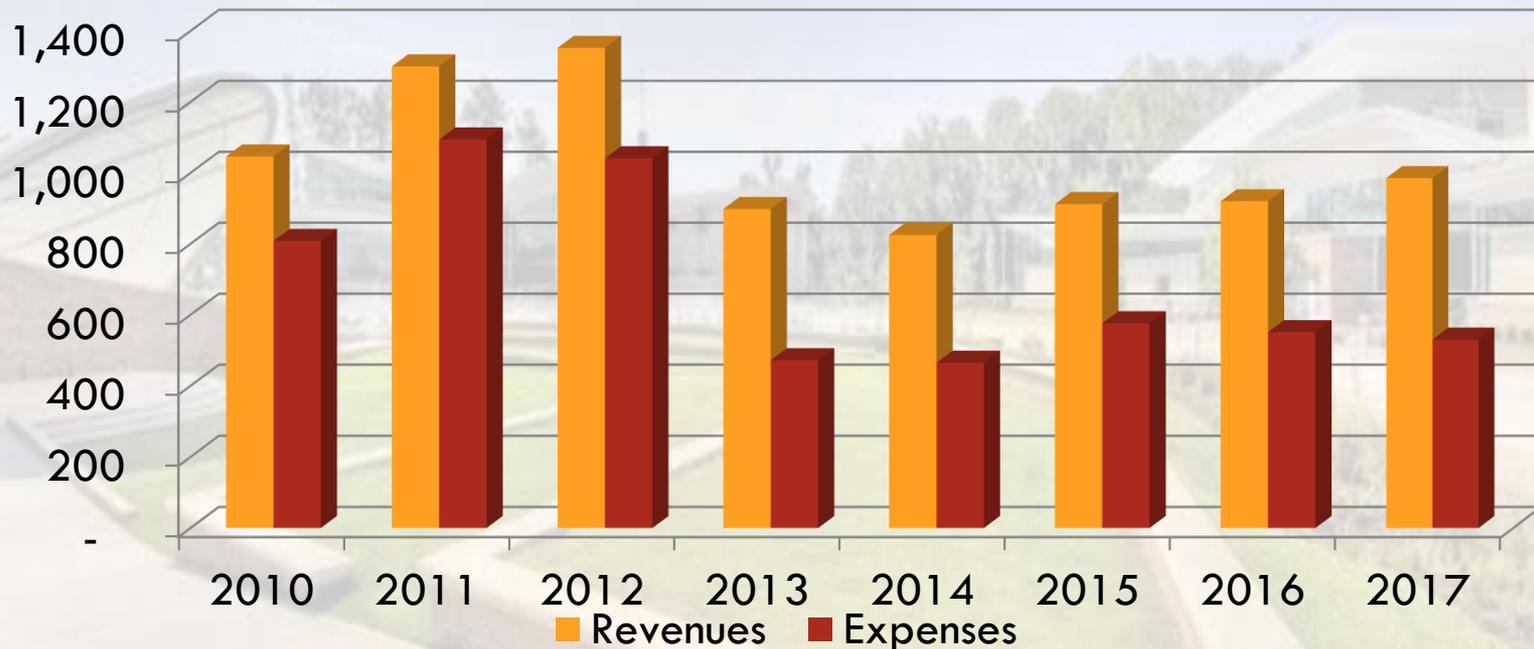


Fund Balances – 8 Year Comparison (in thousands)



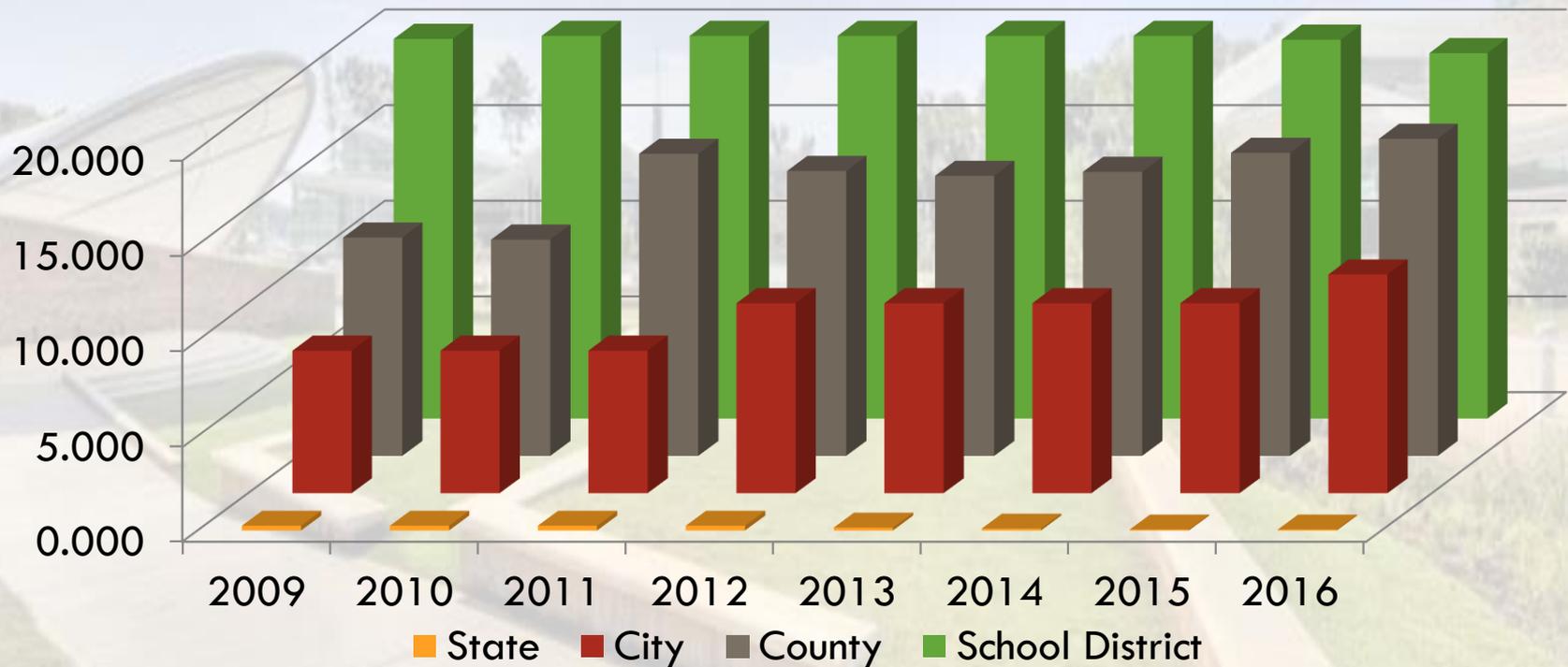
FY 2010 Other Governmental Funds balance includes \$3.5 million received from bonds issued for the construction of the Riverdale Town Centre. FY 2011 Other Governmental Funds balance includes \$5.5 million received from bonds issued for the construction of the Riverdale Regional Park and the parking deck at the Town Centre. All projects were completed by FY 2014

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

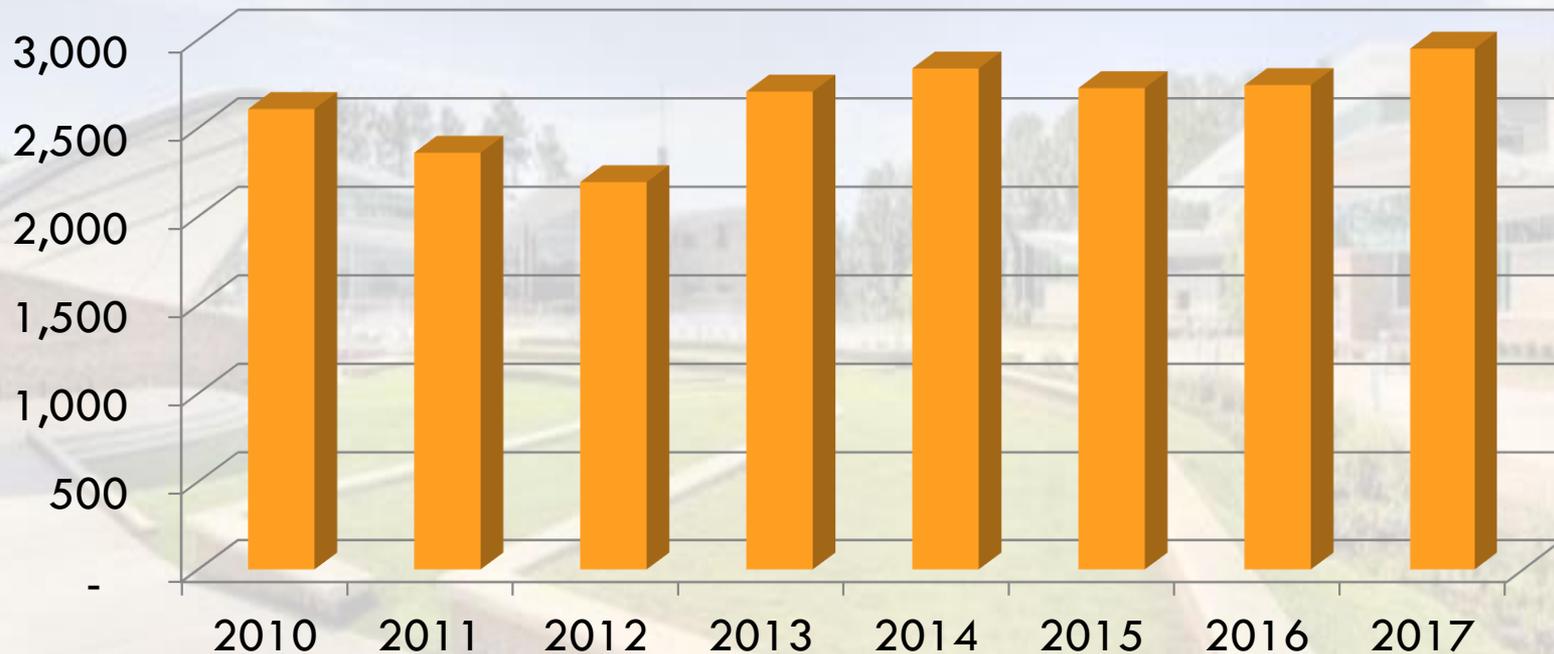


In FY 2013, solid waste collection was contracted out after it was determined to be more cost effective. Solid waste collection fees were lowered correspondingly.

Property Tax Millage Rates – 8 Year Comparison

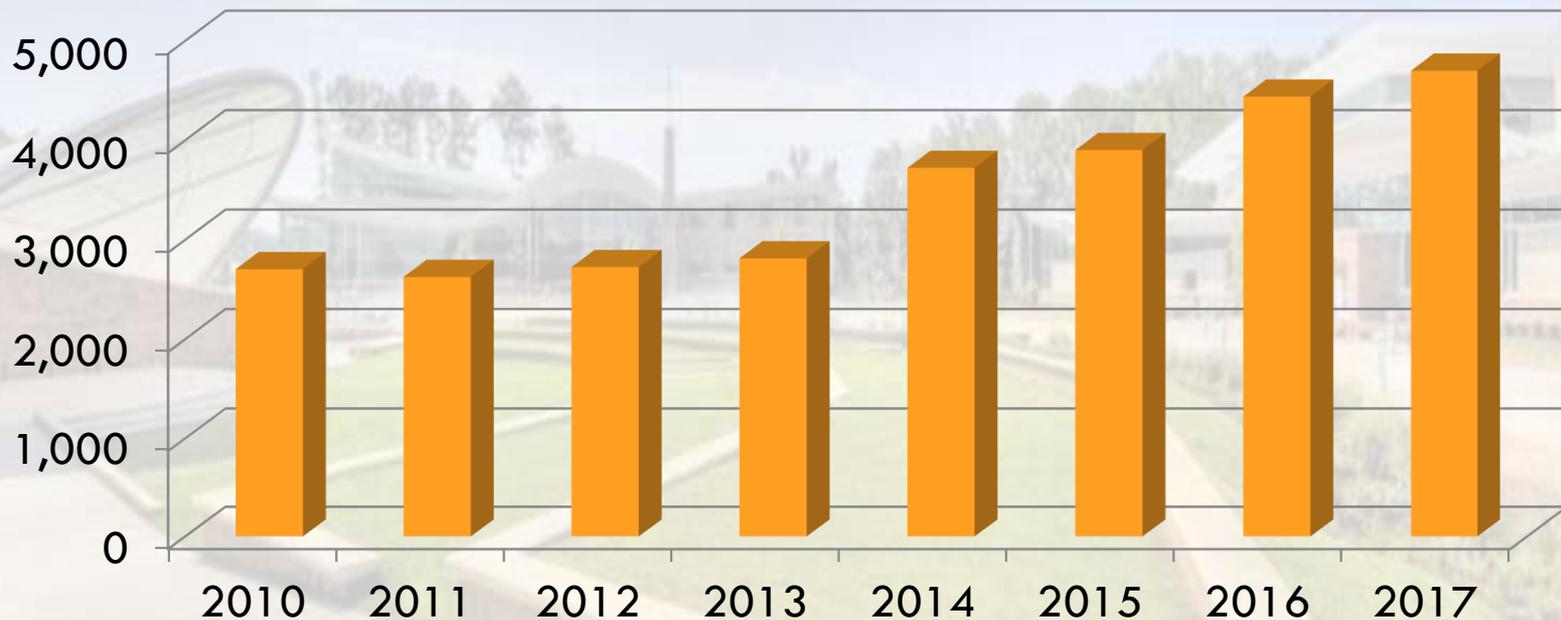


Property Tax Revenues-8 Year Comparison (in thousands)



In FY 2013, the millage rate was increased from 7.50 to 9.98 mills in response to falling property values. The rate was increased again in FY 2017 by another 1.50 mills to 11.48.

Local Option Sales Tax Revenues – 8 Year Comparison (in thousands)



In FY 2013, the Cities and the County renegotiated the Local Option Sales Tax distribution percentages. The renegotiated percentage was phased in over four years starting in FY 2014 with the percentage increasing each year until the final rate was reached in FY 2017.



Contact Information

CITY HALL	City Hall- (770) 909-8989 City Manager - (770) 909-5390 City Clerk - (770) 909-5394
CULTURAL & RECREATION	Town Centre - (770) 909-5300
PLANNING & ZONING	Planning & Zoning - (770) 996-3397 Economic Development – (770) 909-5399 Permits- (770) 909-5486 Sanitation- (770) 996-3397
GENERAL SERVICES. DEPARTMENT	(770) 909-5491
COURT SERVICES	Court Services - (770) 991-0462, ext. 2 Probation - (770) 991-0462, ext. 5
FINANCE	Administration - (770) 909-5500 Payroll - (770) 909-5503 Accounts Payable - (770) 909-5507 Property Tax - (770) 909-5513 Business Licenses- (770) 996-5487
IT DEPARTMENT	(770) 909-5505
HUMAN RESOURCES	(770) 909-5493
PUBLIC SAFETY	Emergency - 911
POLICE	Administration - (770) 909-5400 Communications- (770) 909-5423 Investigations - (770) 909-5437 Code Enforcement- (770) 909-5476
FIRE	Administration - (770) 909-5450
FLEET MAINTENANCE	(770) 909-5436



BUILDING GREATNESS DAILY