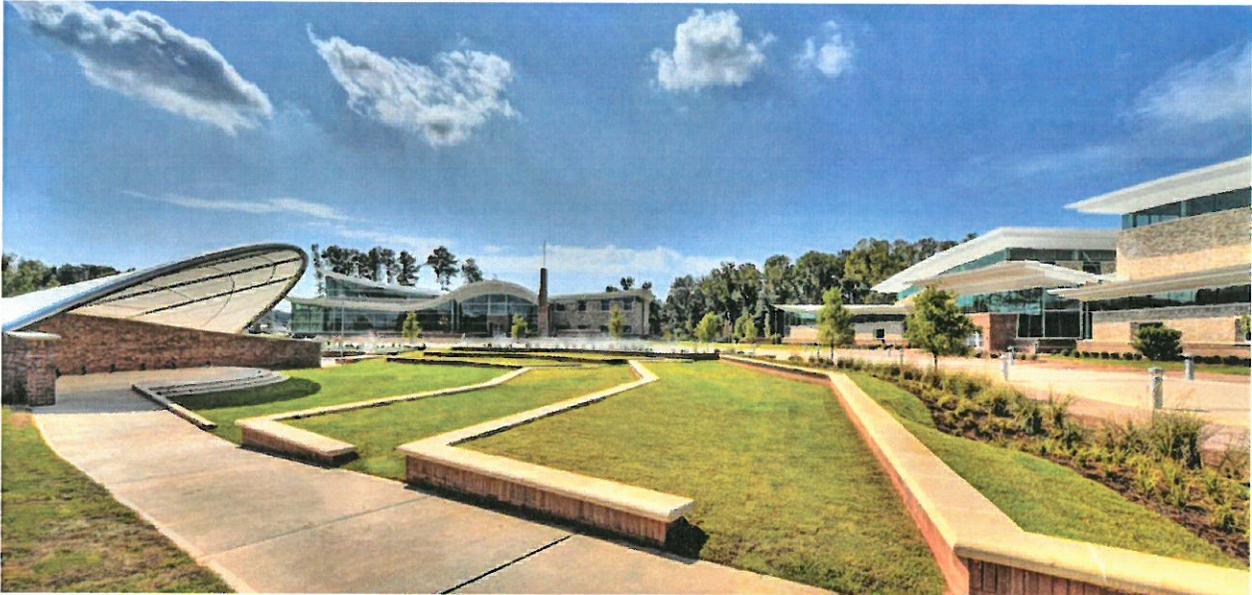


City of Riverdale

Building Greatness Daily



ANNUAL OPERATING BUDGET

FISCAL YEAR ENDED JUNE 30, 2018

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 2018 Budget Message

May 17, 2017

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, 2018 is attached hereto. The proposed budget is fully balanced, has been advertised as required by law, and is scheduled for adoption on June 12, 2017. 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) 2018 general fund budget totals \$13,117,147, an increase of \$261,536 or 2.03%, from the FY 2017 amended budget. The increase results primarily, although not entirely, from an increase in funding for Information Technology projects and a 10% increase in health insurance premiums.

The budget increase will be funded by a transfer from the Solid Waste Management Fund. 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 only minimal increases in residential values in Riverdale for the 2017 tax digest.

Revenues: Property Taxes

Property tax revenues continue to be a significant revenue source for the City. Clayton County is experiencing a small rebound in property values for the second year, the same that the nation began experiencing previously.

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 the millage rate will remain at 11.48 mils.

City of Riverdale

Fiscal Year 2018 Budget Message

Other Taxes and Assessments

Local Option Sales Tax (LOST) collections for FY 2017 are projected to be approximately \$489,000 (10.87%) higher than we anticipated. We expect LOST revenues to decrease in FY 2018 by approximately \$400,000. This decrease is due to a ruling by the Federal Aviation Administration that all taxes on jet fuel must be used for aviation purposes. This ruling will take effect on January 1, 2018. Therefore, we are anticipating that LOST revenues for FY 2018 will be about the same as we anticipated for FY 2017.

There are challenges facing the City in regards to lower revenue collections anticipated in the future. We anticipate an additional decrease of approximately \$400,000 in LOST revenues for FY 2019 from the FAA ruling. The ruling will affect us for one half the year in FY 2018 and for the full year in FY 2019 and each year beyond. The 2019 total loss in revenues from this ruling is expected to be approximately \$800,000. Therefore, expenses must be budgeted conservatively. The FY 2018 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 seven years. Projected revenues in FY 2017 are approximately \$2 million dollars (56.24%) less than in FY 2010. This decline is primarily responsible for our decreasing unassigned Fund Balance in recent years, from \$4,459,638 in FY 2009 to \$3,066,400 as of FY 2015. In FY 2016 we made substantial cuts in expenditures to stop this Fund Balance decline and increased Fund Balance by \$381,762 in FY 2016.

Expenses: Personnel

No new positions will be created in FY 2018. However, there will be several position reclassifications included in this budget.

The Economic Development and Planning & Zoning departments will be combined and become the Planning, Zoning and Economic Development Department. The following position reclassifications will take place as part of this reorganization:

- One Director of Economic Development will be reclassified as Director of Planning, Zoning and Economic Development.
- One Director of Planning & Zoning will be reclassified as Planner II.
- One Capital Projects Manager will be transferred from the City Manager and reclassified as a Program Coordinator under the Planning, Zoning and Economic Development Director.
- One Administrative Clerk will be eliminated.

City of Riverdale

Fiscal Year 2018 Budget Message

One Marketing and Graphic Design Coordinator will be transferred from the Recreation and Cultural Affairs Department to the Information Technology Department. This person will be responsible for citywide marketing and promotions, including managing content on the City's website.

The Capital Budget

FY 2018 Capital expenditures will be funded from, 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 2018 fiscal year include: Rebuilding fire station 2, City Hall Annex renovation, road resurfacing and Police and Fire vehicle purchases.

Local Maintenance & Improvement Grant

The City has been awarded a grant to partially fund road resurfacing in FY 2018. The balance of the project will be funded from SPLOST proceeds.

Details of the five year Capital Improvement plan can be found on pages 26 & 27.

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.

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,

A handwritten signature in blue ink, appearing to read "E. Scott Wood", with a stylized flourish at the end.

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 first held in the park in fiscal year 2013. In Fiscal Year 2017, a skateboard park was constructed next to the baseball field. Most days residents can be seen walking the trails or playing on the skateboard park. 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)
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
2016	15,989	549,286	34,354	33.00	8.50%	4580

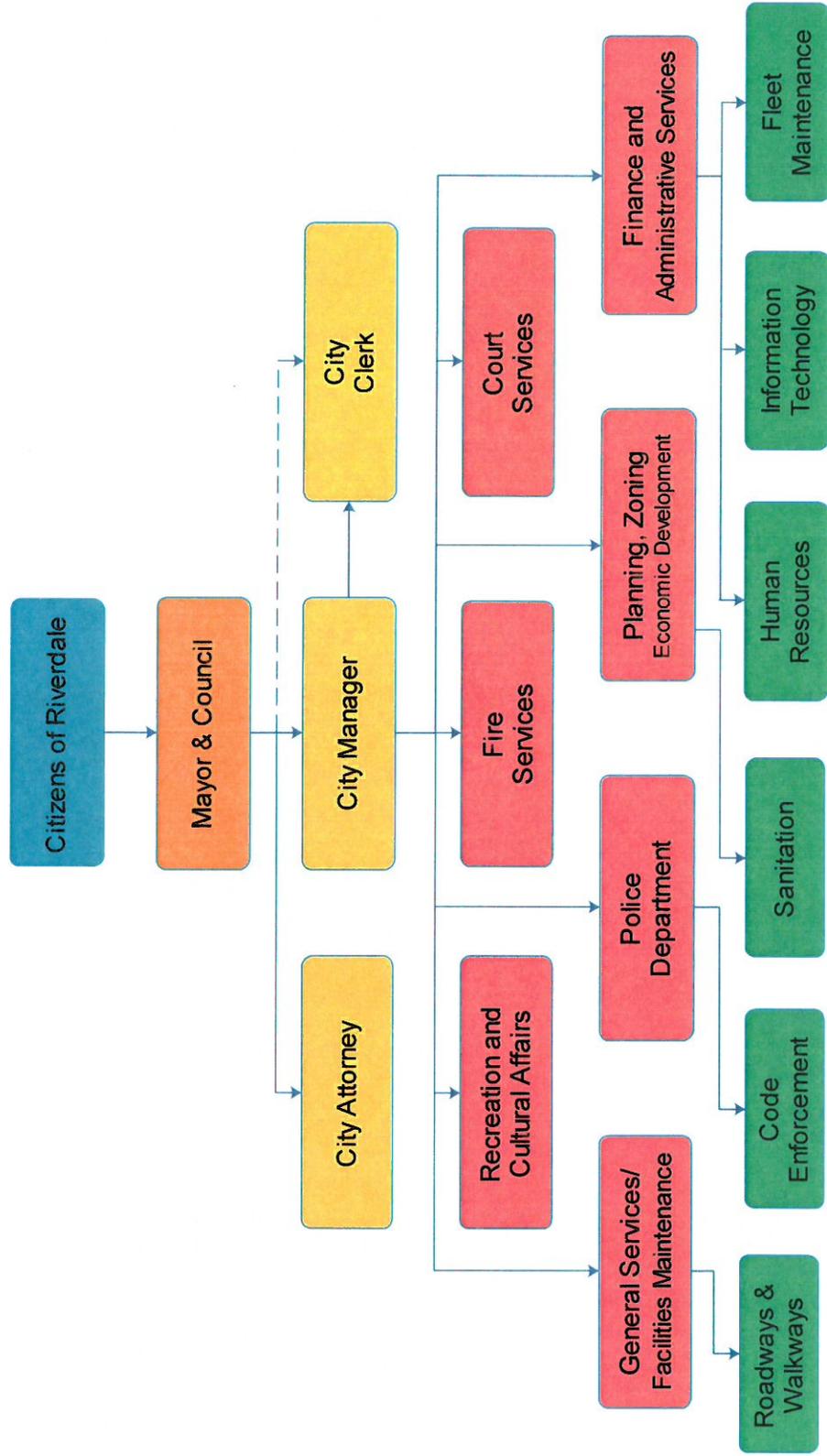
Sources:

(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	5.13
City of Riverdale	167	2	2.46
Rivedale Center	148	3	2.18
Kroger	139	4	2.04
Home Depot	134	5	1.97
Riverdale Senior High School	125	6	1.84
Automobile Acceptance Corp	65	7	1.50
Church Street Elementary	90	8	1.32
Riverdale Dwarf House	75	9	1.10
Super H Mart	70	10	1.03
			20.57
Source: Georgia Department of Labor			

ORGANIZATIONAL CHART



**CITY OF RIVERDALE, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDING JUNE 30, 2018
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS**

	REVENUES AND OTHER SOURCES			EXPENDITURES AND OTHER USES		
	REVENUES	OTHER	TOTAL	ADOPTED	OTHER	TOTAL
		FINANCING	FUNDING		FINANCING	EXPENDITURES
BUDGETED FUNDS		SOURCES	SOURCES	EXPENDITURES	USES	AND OTHER USES
Governmental Funds						
General Fund	\$ 12,799,000	318,147	13,117,147	12,847,168	269,979	13,117,147
Special Revenue Funds						
Emergency Communications Fund	215,000	269,979	484,979	484,979	-	484,979
Hotel/Motel Tax Fund	20,000		20,000	20,000	-	20,000
Grants Fund	130,000	-	130,000	130,000		130,000
Confiscated Assets Fund	40,000	25,000	65,000	65,000	-	65,000
Total Special Revenue Funds	405,000	294,979	699,979	699,979	-	699,979
Capital Project Funds						
Capital Projects SPLOST 2015 Fund	2,200,000	2,466,000	4,666,000	4,666,000	-	4,666,000
Total Capital Project Funds	2,200,000	2,466,000	4,666,000	4,666,000	-	4,666,000
Total Governmental Funds	15,404,000	218,349	18,483,126	18,213,147	269,979	18,483,126
Proprietary Funds						
Solid Waste Fund	916,500	-	916,500	549,240	367,260	916,500
Total Proprietary Funds	916,500	-	916,500	549,240	367,260	916,500
Total of All Budgeted Funds	\$ 16,320,500	\$ 218,349	\$ 19,399,626	\$ 18,762,387	\$ 637,239	\$ 19,399,626

**CITY OF RIVERDALE, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDING JUNE 30, 2018
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS**

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	FY 16 ACTUAL	FY 17 ESTIMATED	FY 18 BUDGET	FY 16 ACTUAL	FY 17 ESTIMATED	FY 18 BUDGET
REVENUES						
Property taxes	\$ 2,742,398	\$ 3,051,696	\$ 2,975,000	\$ -	\$ -	\$ -
Sales & Use Taxes	4,438,045	4,500,000	4,550,000	-	-	-
Other Taxes & Assessments	1,993,351	1,963,699	2,082,100	19,740	22,735	20,000
Charges For Services	421,842	416,950	435,000	232,057	215,000	215,000
Licenses & Permits	355,437	379,965	431,500	-	-	-
Intergovernmental	99,989	-	-	-	150,000	130,000
Franchise Fees	750,792	734,000	745,000	-	-	-
Fines & Forfeitures	1,712,090	1,835,000	1,530,000	85,463	75,000	40,000
Investment Income	-	400	400	-	-	-
Other Revenues	26,373	25,000	50,000	-	-	-
Total Revenues	12,540,317	12,906,710	12,799,000	337,260	462,735	405,000
OTHER FINANCING SOURCES						
Appropriations From Fund Balance	-	-	-	-	123,000	25,000
Proceeds from Sale of Capital Assets	19,449	-	-	-	-	-
Operating Transfers In	49,543	-	318,147	232,057	218,349	269,979
Total Other Financing Sources	68,992	-	318,147	232,057	341,349	294,979
Total Rev & Other Financing Sources	12,609,309	12,906,710	13,117,147	569,317	804,084	699,979
EXPENDITURES						
General Government	3,974,450	4,061,648	4,241,102	-	-	20,000
Judicial	675,375	746,877	730,268	-	-	-
Public Safety	4,453,150	4,887,423	5,035,426	546,980	533,349	549,979
Public Works	483,854	334,594	321,047	-	-	-
Culture/Recreation	888,114	857,500	842,554	-	-	-
Economic Development	589,479	645,221	520,468	20,107	22,735	-
Capital Outlay	-	69,000	79,571	-	248,000	130,000
Debt Service	71,585	1,086,098	1,076,732	-	-	-
Total Expenditures	11,136,007	12,688,361	12,847,168	567,087	804,084	699,979
OTHER FINANCING USES						
Operating Transfers Out	1,091,540	218,349	269,979	-	-	-
Total Other Financing Uses	1,091,540	218,349	269,979	-	-	-
Total Exp and other Financing Uses	12,227,547	12,906,710	13,117,147	567,087	804,084	699,979
Net Change in Fund Balance	381,762	-	-	2,230	-	-
FUND BALANCE JULY 1	3,066,362	3,448,124	3,448,124	243,708	245,938	245,938
FUND BALANCE JULY 1	3,448,124	3,448,124	3,448,124	245,938	245,938	245,938

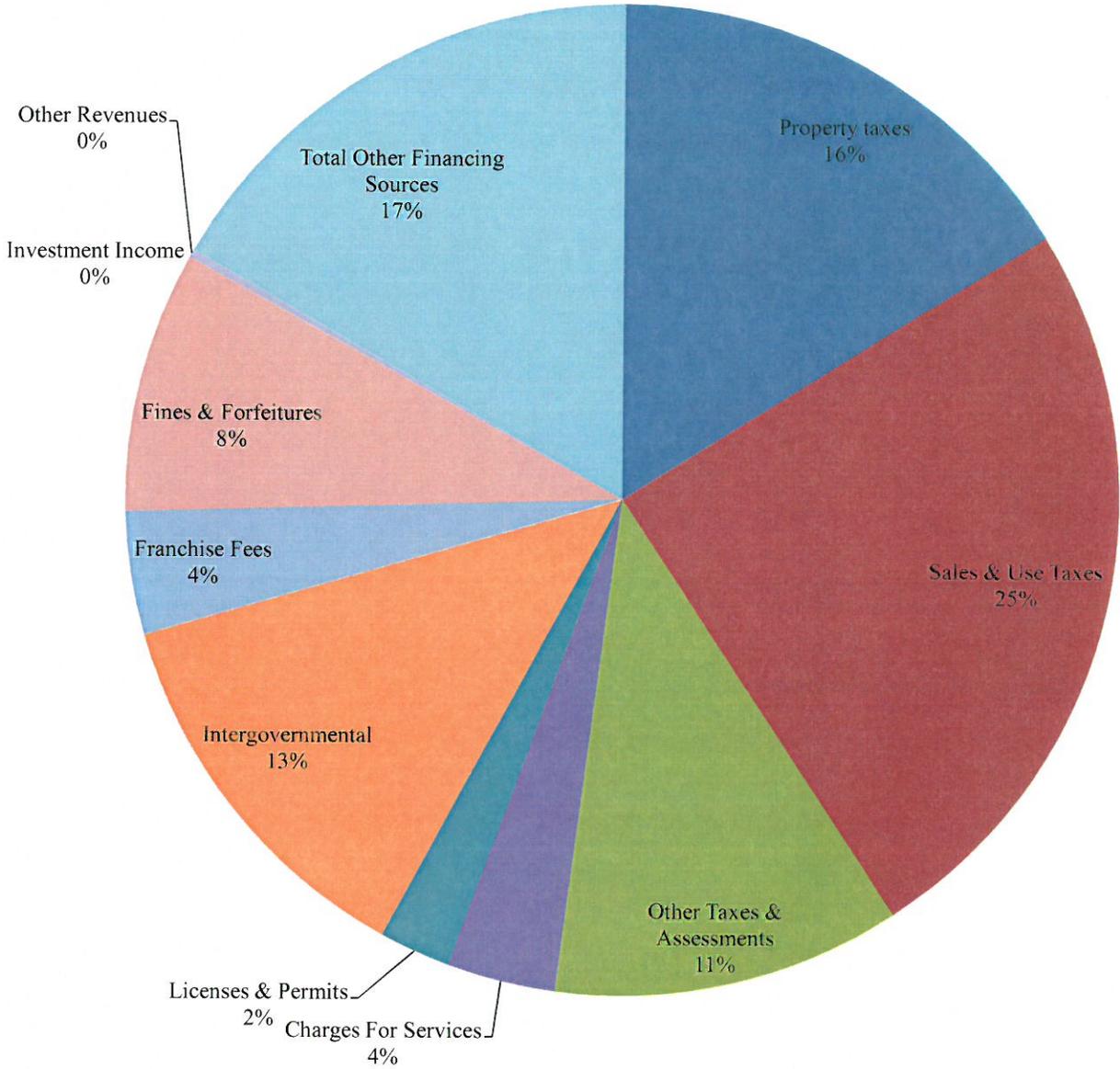
CITY OF RIVERDALE, GEORGIA
BUDGET SUMMARY INFORMATION
FISCAL YEAR ENDING JUNE 30, 2018
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

	CAPITAL PROJECT FUNDS			TOTAL GOVERNMENTAL FUNDS		
	FY 16 ACTUAL	FY 17 ESTIMATED	FY 18 BUDGET	FY 16 ACTUAL	FY 17 ESTIMATED	FY 18 BUDGET
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ 2,742,398	\$ 3,051,696	\$ 2,975,000
Sales & Use Taxes	-	-	-	4,438,045	4,500,000	4,550,000
Other Taxes & Assessments	-	-	-	2,013,091	1,986,434	2,102,100
Charges For Services	-	-	-	653,899	631,950	650,000
Licenses & Permits	-	-	-	355,437	379,965	431,500
Intergovernmental	2,638,942	2,200,000	2,200,000	2,738,931	2,350,000	2,330,000
Franchise Fees	-	-	-	750,792	734,000	745,000
Fines & Forfeitures	-	-	-	1,797,553	1,910,000	1,570,000
Investment Income	11,173	-	-	11,173	400	400
Other Revenues	-	-	-	26,373	25,000	50,000
Total Revenues	2,650,115	2,200,000	2,200,000	15,527,692	15,569,445	15,404,000
OTHER FINANCING SOURCES						
Appropriations From Fund Balance	-	1,566,060	2,466,000	-	1,689,060	2,491,000
Proceeds from Sale of Capital Assets	-	-	-	19,449	-	-
Operating Transfers In	859,483	-	-	1,141,083	218,349	588,126
Total Other Financing Sources	859,483	1,566,060	2,466,000	1,160,532	1,907,409	3,079,126
Total Rev & Other Financing Sources	3,509,598	3,766,060	4,666,000	16,688,224	17,476,854	18,483,126
EXPENDITURES						
General Government	5,126	-	-	3,979,576	4,061,648	4,261,102
Judicial	-	-	-	675,375	746,877	730,268
Public Safety	-	-	-	5,000,130	5,420,772	5,585,405
Public Works	-	-	-	483,854	334,594	321,047
Culture/Recreation	-	-	-	888,114	857,500	842,554
Economic Development	-	-	-	609,586	667,956	520,468
Capital Outlay	964,225	3,766,060	4,666,000	964,225	4,083,060	4,875,571
Debt Service	1,090,391	-	-	1,161,976	1,086,098	1,076,732
Total Expenditures	2,059,742	3,766,060	4,666,000	13,762,836	17,258,505	18,213,147
OTHER FINANCING USES						
Operating Transfers Out	49,543	-	-	1,141,083	218,349	269,979
Total Other Financing Uses	49,543	-	-	1,141,083	218,349	269,979
Total Exp and other Financing Uses	2,109,285	3,766,060	4,666,000	14,903,919	17,476,854	18,483,126
Net Change in Fund Balance	1,400,313	-	-	1,784,305	-	-
FUND BALANCE JULY 1	1,942,104	3,342,417	3,342,417	5,252,174	7,036,479	7,036,479
FUND BALANCE JULY 1	3,342,417	3,342,417	3,342,417	7,036,479	7,036,479	7,036,479

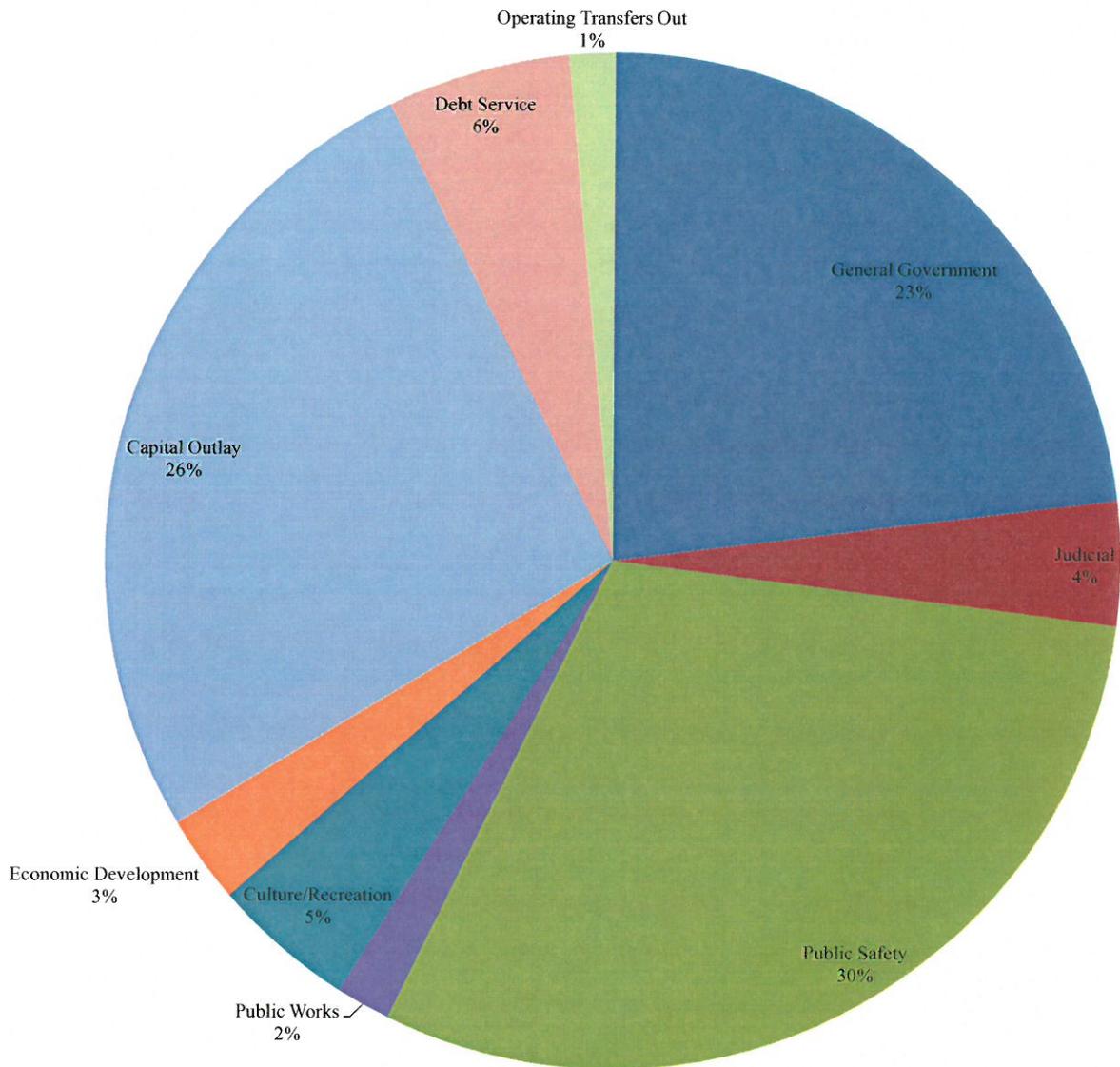
CITY OF RIVERDALE, GEORGIA
BUDGET SUMMARY INFORMATION- ENTERPRISE FUNDS
FISCAL YEAR ENDING JUNE 30, 2018
SUMMARY OF ADOPTED FUNDING AND APPROPRIATIONS

	SOLID WASTE MANAGEMENT FUND		
	FY 16	FY 17	FY 18
	ACTUAL	ESTIMATED	BUDGET
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales & Use Taxes	-	-	-
Other Taxes & Assessments	-	-	-
Charges For Services	919,940	936,500	916,500
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Franchise Fees	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Other Revenues	-	-	-
Total Revenues	919,940	936,500	916,500
OTHER FINANCING SOURCES			
Operating Transfers In	-	-	-
Total Other Financing Sources	-	-	-
Total Rev & Other Financing Sources	919,940	936,500	916,500
EXPENDITURES			
General Government	550,964	520,514	549,240
Judicial	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Culture/Recreation	-	-	-
Economic Development	-	-	-
Capital Outlay	-	-	-
Total Expenditures	550,964	520,514	549,240
OTHER FINANCING USES			
Operating Transfers Out	-	-	318,147
Total Other Financing Uses	-	-	318,147
Total Exp and other Financing Uses	550,964	520,514	867,387
Net Change in Fund Balance	368,976	415,986	49,113
FUND BALANCE JULY 1	373,595	742,571	1,158,557
FUND BALANCE JULY 1	742,571	1,158,557	1,207,670

**CITY OF RIVERDALE, GEORGIA
FY 2018 ESTIMATED REVENUES
GOVERNMENTAL FUNDS**



**CITY OF RIVERDALE, GEORGIA
FY 2018 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 2018 and the department where they will be assigned.

**City of Riverdale, Georgia
Approved New Position List
Positions Effective Date July 1, 2017
Fiscal Year Ending June 30, 2018**

City Manager

Eliminate:

1 Capital Project Manager

Planning, Zoning & Economic Development

Eliminate:

1 Director of Economic Development

1 Director of Planning & Zoning

1 Administrative Clerk

Add:

1 Director of Planning, Zoning & Economic Development

1 Planner II

1 Program Coordinator

Recreation & Cultural Affairs

Eliminate:

1 Marketing & Graphic Design Coordinator

Information Technology

Add:

1 Marketing & Graphic Design Coordinator

City of Riverdale Georgia
Summary of Full time positions
Positions Effective Date July 1, 2017
Fiscal Year Ending June 30, 2018

<u>DEPARTMENT</u>	<u>2017 ACTUAL</u>	<u>FY 2018 BUDGET</u>
Chief Executive	3	2
City Clerk	2	2
Court Services	13	13
Finance and Administrative Services	15	15
Fire Services	24	24
General Services	8	8
Planning, Zoning & Economic Development	4	4
Police Department	67	67
Recreation & Cultural Affairs	11	11
TOTAL CITY OF RIVERDALE FT POSITIONS	147	146

**City of Riverdale, Georgia
Budget procedures
2018 Budget Document**

FY 2018 Budget Calendar

January 25-February 1, 2017	Finance Director meets with Department Heads individually to present budget procedures
February 24, 2017	Budget requests due to Finance
April 12, 2017	Council budget work session
April 13, 2017	Council budget work session
April 14 - April 27, 2017	Balance the budget
April 28-May 17, 2017	Prepare and proof budget book
May 18, 2017	Budget to printer
May 22, 2017	Budget available for public review Budget given to City Council Members
June 5, 2017	Public budget hearing
June 12, 2017	Budget adoption at regular Council Business Session

City of Riverdale, Georgia
Budget procedures
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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 24. 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 April.

On April 12th 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.

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The Mayor and the City Council Members are then presented with a proposal of a fiscal year budget on May 22nd so they can review it and make any additional suggestions. The first public hearing is held on June 5th at 5:00 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 12th. 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 change 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 Enterprise 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.

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.

Capital Improvements Funds

SPLOST 2015 Fund

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

City of Riverdale, Georgia
Capital Budget
2018 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:

<u>Project</u>	<u>Cost</u>	<u>Source of Funds</u>
FY 2018		
Rebuild Fire Station 2	\$ 2,500,000	SPLOST
Remodel City Hall Annex	1,250,000	SPLOST
Resurface Roads	630,000	LMIG - 130,000 SPLOST - 500,000
Communications Equipment Lease Payment	240,000	SPLOST
Fire Department Vehicles	35,000	SPLOST
Truck for Fire Marshal		
Police Vehicles	141,000	SPLOST
2 Ford Interceptor Sedans		
1 Ford Interceptor Utility/SUV		
1 Ford Escape		
IT Capital Improvements	66,798	General Fund
Fleet Maintenance Pump Management software	12,773	General Fund
	\$ 4,875,571	

**City of Riverdale, Georgia
Capital Budget
2018 Budget Document**

<u>Project</u>	<u>Cost</u>	<u>Source of Funds</u>
FY 2019		
Resurface Roads	\$ 730,000	LMIG - 130,000 SPLOST - 600,000
Sidewalks	500,000	SPLOST
Communications Equipment Lease Payment	240,000	SPLOST
Police Vehicles	137,573	SPLOST
	<u>\$ 1,607,573</u>	
FY 2020		
Resurface Roads	\$ 730,000	LMIG - 130,000 SPLOST - 600,000
Sidewalks	300,000	SPLOST
Communications Equipment Lease Payment	239,579	SPLOST
Fire Vehicles	333,092	SPLOST
	<u>\$ 1,602,671</u>	
FY 2021		
Resurface Roads	\$ 730,000	LMIG - 130,000 SPLOST - 600,000
Communications Equipment Lease Payment	240,000	SPLOST
Phase 2 of park	1,050,000	SPLOST
	<u>\$ 2,020,000</u>	
FY 2022		
Resurface Roads	\$ 630,000	LMIG - 130,000 SPLOST - 500,000
Communications Equipment Lease Payment	240,000	SPLOST
Phase 2 of park	1,000,000	SPLOST
	<u>\$ 1,870,000</u>	

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 2018

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 2019 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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ 166,177	\$ 179,632	\$ 185,837	\$ 197,522
Operations	35,454	34,369	37,800	40,350
Capital Outlay	69,695	-	-	-
Total	<u>\$ 271,326</u>	<u>\$ 214,001</u>	<u>\$ 223,637</u>	<u>\$ 237,872</u>

Chief Executive (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
City Manager	Appointed	1	1	1
Capital Project Manager	48	0	1	0
Administrative Assistant	36	<u>1</u>	<u>1</u>	<u>1</u>
Total # of Positions:		2	3	2

Chief Executive (Significant Expenditure & Staffing Changes)

Eliminate: 1 Capital Projects Manager

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 2018

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 2019 and beyond

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

City Clerk (Performance Measures)

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Open Record Requests	100	320	150	150
Number of Council Meetings	20	21	22	24
Number of Special Called Meetings	5	1	2	0

City Clerk (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ 120,696	\$ 112,032	\$ 122,607	\$ 131,207
Operations	66,463	67,562	59,300	55,485
Total	<u>\$ 187,159</u>	<u>\$ 179,594</u>	<u>\$ 181,907</u>	<u>\$ 186,692</u>

City Clerk
Mission, Goals, Objectives, and Budget

City Clerk (Personnel)

<u>Title</u>	<u>Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
City Clerk	46	1	1	1
Administrative Clerk/Receptionist	36	<u>1</u>	<u>1</u>	<u>1</u>
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 2018

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 2019 and beyond

1. Continue to improve services.

Court Services (Performance Measures)

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Citations entered within 72 hours of receipt	100%	100%	100%	100%
Failure to appear notices mailed within 10 days	85%	90%	100%	100%
Court disposition sent to DDS within 10 days	90%	92%	85%	95%

Court Services (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ 624,189	\$ 611,703	\$ 660,088	\$ 666,668
Operations	30,765	83,672	66,789	63,600
Total	<u>\$ 654,954</u>	<u>\$ 695,375</u>	<u>\$ 726,877</u>	<u>\$ 730,268</u>

Court Services

Mission, Goals, Objectives, and Budget

Court Services (Personnel)

<u>Title</u>	<u>Pay</u> <u>Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</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	<u>4</u>	<u>4</u>	<u>4</u>
Total # of Positions:		13	13	13

Court Services (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 2018

1. Expand efforts 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 2019 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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Received Cert. of Achievement for CAFR:	Yes	Yes	In Process	In Process
Number of audit findings	0	0	0	0
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)	\$ 12.4	\$ 12.3	12.8	13.1
Average Accounts Payable Cycle:	10 Days	7 Days	5 Days	5 Days

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

Finance Department (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ 447,139	\$ 448,365	\$ 466,391	\$ 458,949
Operations	764,492	994,060	1,000,345	978,919
Transfers	767,748	1,091,539	219,349	269,979
Total	\$ 1,979,379	\$ 2,533,964	\$ 1,686,085	\$ 1,707,847

Human Resources (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ 167,564	\$ 112,526	\$ 129,435	\$ 123,895
Operations	21,528	42,834	47,020	60,370
Total	\$ 189,092	\$ 155,360	\$ 176,455	\$ 184,265

Information Technology (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ 195,683	\$ 100,198	\$ 98,714	\$ 144,867
Operations	415,790	352,588	402,404	485,184
Capital Outlay	9,089	109,290	-	66,798
Total	\$ 620,562	\$ 562,076	\$ 501,118	\$ 696,849

Fleet Maintenance (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ 76,172	\$ 43,632	\$ 44,705	\$ 50,477
Operations	385,388	121,375	216,180	166,280
Capital Outlay	-	-	-	12,773
Total	\$ 461,560	\$ 165,007	\$ 260,885	\$ 229,530

Licenses & Inspections (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ 147,431	\$ 162,974	\$ 161,575	\$ 123,876
Operations	49,244	74,466	51,110	10,795
Capital Outlay	-	-	68,000	-
Total	\$ 196,675	\$ 237,440	\$ 280,685	\$ 134,671

Debt Service (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Debt Service (General Fund)	\$ 143,817	\$ 71,585	\$ 1,086,098	\$ 1,076,732
Total	\$ 143,817	\$ 71,585	\$ 1,086,098	\$ 1,076,732

2009 SPLOST (2009 SPLOST Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Debt Service	\$ 2,274,190	\$ -	\$ -	\$ -
Total	\$ 2,274,190	\$ -	\$ -	\$ -

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

2015 SPLOST (2015 SPLOST Fund)				
<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ -	\$ -	\$ 78,113	\$ 78,113
Capital Outlay	1,526,933	478,027	3,687,947	4,587,887
Total	\$ 1,526,933	\$ 478,027	\$ 3,766,060	\$ 4,666,000

Recovery Bond (Recovery Bond Fund)				
<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Capital Outlay	\$ 293,950	\$ 14,966	\$ -	\$ -
Total	\$ 293,950	\$ 14,966	\$ -	\$ -

Tourism (Hotel Motel Tax Fund)				
<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	\$ 19,382	\$ 20,107	\$ 22,735	\$ 20,000
Total	\$ 19,382	\$ 20,107	\$ 22,735	\$ 20,000

Finance & Administrative Services (Personnel)

<u>Title</u>	Pay			
	<u>Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Director of Finance and Administrative Svcs	51	1	1	1
Assistant Finance Director	47	1	1	1
Human Resources Manager (HR)	45	0	1	1
Human Resources Supervisor (HR)	44	1	0	0
Fleet Maintenance Director	44	1	0	0
Accounting Manager	44	0	1	1
Information Technology Manager (IT)	44	0	1	1
Financial Analyst	44	1	0	0
Systems Administrator (IT)	43	1	0	0
Fleet Maintenance Manager/Safety Officer	42	0	1	1
Accounting Technician	41	1	1	1
Payroll Specialist	41	0	1	1
Accounts Payable Clerk	40	1	1	1
Accounts Receivable/Payroll Clerk	40	1	0	0
Human Resources Assistant (HR)	40	1	1	1
Business Services Manager	39	1	1	1
Administrative Clerk II	37	2	2	2
Technical Coordinator	36	1	1	1
Administrative Clerk	36	1	1	1
Marketing & Graphic Design Coordinator (IT)	34	0	0	1
Total # of Positions:		15	15	16

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

Finance & Administrative Services (Significant Expenditure & Staffing Changes)

Add: 1 Marketing & Graphic Design Coordinator (IT)

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 2018

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 recusitaion 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 2019 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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ 147,629	\$ 106,942	\$ 107,175	\$ 108,289
Operations	9,853	12,036	15,020	6,564
Total	<u>\$ 157,482</u>	<u>\$ 118,978</u>	<u>\$ 122,195</u>	<u>\$ 114,853</u>

Fire Fighting (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ 1,549,906	\$ 1,564,469	\$ 1,750,485	\$ 1,824,837
Operations	152,072	178,550	169,054	166,888
Capital Outlay	46,990	-	41,646	-
Total	<u>\$ 1,748,968</u>	<u>\$ 1,743,019</u>	<u>\$ 1,961,185</u>	<u>\$ 1,991,725</u>

Fire Prevention (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ 70,263	\$ 72,659	\$ 73,994	\$ 77,524
Operations	3,785	3,950	4,376	5,638
Total	<u>\$ 74,048</u>	<u>\$ 76,609</u>	<u>\$ 78,370</u>	<u>\$ 83,162</u>

Fire Department (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</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	1	1	1
Firefighter/EMT Advanced	41	3	3	3
Firefighter/EMT Intermediate	40	<u>3</u>	<u>3</u>	<u>3</u>
Total # of Positions:		24	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 2018

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.

Departmental Issues for FY 2019 and beyond

1. Continue to maintain the City's properties.

General Services-Building Maintenance (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ 228,076	\$ 160,034	\$ 195,079	\$ 199,091
Operations	878,532	828,102	952,048	898,128
Total	\$ 1,106,608	\$ 988,136	\$ 1,147,127	\$ 1,097,219

Roadways & Walkways (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ 42,263	\$ 128,601	\$ 137,958	\$ 112,597
Operations	275,402	206,556	195,800	208,450
Capital Outlay	30,991	16,990	-	-
Total	\$ 348,656	\$ 352,147	\$ 333,758	\$ 321,047

General Services (Performance Measures)

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Street Resurfacing (Miles)	1.32	0.96	1.5	1.5
Potholes Repaired	85	11	40	40

General Services

Mission, Goals, Objectives, and Budget

General Services (Personnel)

<u>Title</u>	<u>Pay</u>			
	<u>Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Director of General Services	45	1	1	1
Administrative Clerk	36	1	1	1
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	8	8

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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ 74,497	\$ 88,788	\$ 100,575	\$ 108,914
Operations	51,738	31,848	42,500	44,450
Total	\$ 126,235	\$ 120,636	\$ 143,075	\$ 153,364

Governing Body (Personnel)

<u>Title</u>	<u>Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Mayor	Elected	1	1	1
City Council Member	Elected	<u>4</u>	<u>4</u>	<u>4</u>
Total # of Positions:		5	5	5

Governing Body (Significant Expenditure & Staffing Changes)

No significant expenditure and staffing changes.

Planning, Zoning & Economic Development

Mission, Goals, Objectives, and Budget

Planning, Zoning & Economic Development (Mission Statement)

Promoting community and 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 residential and commercial growth.

Planning, Zoning & 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.
4. Evaluate internal processes for zoning, permitting, and plan review for improved service to our customers.
5. Enhancing community engagement efforts.

Departmental Objectives for FY 2018

1. Strengthening the Riverdale Business Alliance by creating opportunities to connect through meetings and networking events.
2. Research and establish incentive programs designed to increase economic development.
3. Complete update of the Comprehensive Plan.
4. Re-write of the Zoning Ordinance.
5. Establish Keep Riverdale Beautiful, a Keep America Beautiful affiliate, to promote beautification efforts.

Departmental Issues for FY 2019 and beyond

1. Implementing 2018 Comprehensive Plan update
2. Update of development plan for Phase II of Riverdale Town Center

Planning & Zoning Administration (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ 191,033	\$ 136,444	\$ 121,171	\$ 72,483
Operations	71,723	84,445	138,600	203,398
Total	\$ 262,756	\$ 220,889	\$ 259,771	\$ 275,881

Economic Development (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ 77,342	\$ 16,225	\$ 79,765	\$ 87,349
Operations	210	526	25,000	22,567
Total	\$ 77,552	\$ 16,751	\$ 104,765	\$ 109,916

Sanitation (Solid Waste Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ 66,381	\$ 42,276	\$ 39,314	\$ 41,240
Operations	504,696	508,688	481,200	\$ 508,000
Transfers Out	600,000	-	-	318,147
Total	\$ 1,171,077	\$ 550,964	\$ 520,514	\$ 867,387

Planning & Zoning
Mission, Goals, Objectives, and Budget

Planning & Zoning (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Director Planning, Zoning & Economic Devel.	51	0	0	1
Director of Economic Development	51	1	1	0
Director Planning & Zoning	48	1	1	0
Planner II	45	0	0	1
Program Coordinator	36	0	0	1
Permit Administrator	36	1	1	1
Administrative Clerk	36	<u>1</u>	<u>1</u>	<u>0</u>
Total # of Positions:		4	4	4

Planning & Zoning (Significant Expenditure & Staffing Changes)

Eliminate: 1 Director of Economic Development
 1 Director of Planning & Zoning
 1 Administrative Clerk
 Add: 1 Director of Planning, Zoning & Economic Development
 1 Planner II
 1 Program Coordinator

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. Decrease reported number of traffic collisions by 5%.
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 2018

1. Prepare an Annual Crime Report
2. Analyze reported Part I crimes weekly
3. Establish a proactive enforcement unit
4. Maintain an active TRIAD Program (citizens over 55) through monthly meetings
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. Partner with Clanton County SO on warrant service details
11. Conduct monthly crime suppression details
12. Provide Quarterly Prevention and safety meetings for residents and businesses
13. Conduct annual citizen public safety academies

Departmental Issues for FY 2019 and beyond

1. Plan for a new Public Safety Complex

Police Department (Performance Measures)

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Number of Stations	1	1	1	1
Physical Arrests	2,453	2,837	2,800	2,800
Traffic Violations	14,646	13,292	14,000	14,000

Police Administration (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ 235,804	\$ 281,697	\$ 277,193	\$ 334,378
Operations	16,491	16,490	20,061	19,372
Total	<u>\$ 252,295</u>	<u>\$ 298,187</u>	<u>\$ 297,254</u>	<u>\$ 353,750</u>

Police Department
Mission, Goals, Objectives, and Budget

Crime Control & Investigation (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ 336,600	\$ 338,629	\$ 398,962	\$ 406,299
Operations	5,918	4,053	6,193	8,558
Total	\$ 342,518	\$ 342,682	\$ 405,155	\$ 414,857

Records (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ 210,531	\$ 224,180	\$ 222,617	\$ 185,026
Operations	6,350	3,313	7,188	6,238
Total	\$ 216,881	\$ 227,493	\$ 229,805	\$ 191,264

Traffic Control (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ 1,653,602	\$ 1,439,696	\$ 1,606,394	\$ 1,747,090
Operations	51,445	134,964	135,221	\$ 138,725
Capital Outlay	-	59,934	-	-
Total	\$ 1,705,047	\$ 1,634,594	\$ 1,741,615	\$ 1,885,815

Dispatch (911 Wireless Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ 406,248	\$ 389,035	\$ 413,793	\$ 414,729
Operations	99,286	70,558	71,400	\$ 70,250
Total	\$ 505,534	\$ 459,593	\$ 485,193	\$ 484,979

Code Enforcement (General Fund)

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ 84,664	\$ 87,960	\$ 92,786	\$ 88,354
Operations	8,944	45,572	8,050	8,660
Total	\$ 93,608	\$ 133,532	\$ 100,836	\$ 97,014

Confiscated Funds (Confiscated Assets Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Operations	35,383	47,507	100,000	65,000
Capital Outlay	8,528	31,672	-	-
Total	\$ 43,911	\$ 79,179	\$ 100,000	\$ 65,000

Police Department (Personnel)

<u>Title</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Police Chief	52	1	1	1
Assistant Chief	50	1	1	1
Captain	48	3	3	3
Lieutenant	45	6	6	6
Sergeant	44	7	7	7
Crime Analyst	43	1	1	1

Police Department
Mission, Goals, Objectives, and Budget

Police Department (Personnel - Continued)

<u>Title</u>	<u>Pay</u>			
	<u>Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Investigator	43	5	5	5
E911 Operations Supervisor	42	1	1	1
Police Officer II	42	28	28	28
E911 Supervisor	40	1	1	1
Code Enforcement Officer	38	2	2	2
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:		67	67	67

Police Department (Significant Expenditure & Staffing Changes)

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 to include teenagers and seniors.
2. To achieve and maintain a rate of 85% on customer retention for each individual program and class offered.
3. To increase activity in the artroom by adding two cultural classes for four specific age groups.
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 2018

1. To continue to create and enhance community relationships with our local businesses, schools and partners.
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 create an annual calendar of events in order to be able to maximize our marketing delivery.
5. Continue to maximize the capabilities of our facilities by encouraging different and unique events and programs.

Departmental Issues for FY 2019 and beyond

1. Continue to meet recreational needs by creating and enhancing recreational facilities in our park.
2. To continue to be involved and active within our state association; GRPA.

Recreation & Cultural Affairs Admin (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ 547,393	\$ 382,902	\$ 394,592	\$ 375,264
Operations	12,319	4,349	6,305	6,000
Total	\$ 559,712	\$ 387,251	\$ 400,897	\$ 381,264

Participant Recreation (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ 35,282	\$ 54,950	\$ 31,542	\$ 16,148
Operations	390,012	238,156	246,750	233,200
Total	\$ 425,294	\$ 293,106	\$ 278,292	\$ 249,348

Athletics (General Fund)

<u>Expenditures/Appropriations</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Unaudited</u>	<u>2018 Budget</u>
Personal Services	\$ 53,201	\$ 105,279	\$ 117,844	\$ 103,142
Operations	29,760	102,478	116,100	108,800
Total	\$ 82,961	\$ 207,757	\$ 233,944	\$ 211,942

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

Recreation & Cultural Affairs (Personnel)

<u>Title</u>	Pay		<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
	<u>Grade</u>				
Director of Athletics & Cultural Affairs	46		1	1	1
Athletics Superintendant	44		1	1	1
Cutkural Affairs Manager	44		1	0	0
Sales/Sponsorship Coordinator	34		1	1	1
Marketing & Event Coordinator	34		0	2	2
Marketing & Graphic Design Coordinator	34		0	1	0
Program & Events Coordinator	34		0	2	2
Program & Events Assistant	34		5	0	0
Event Setup Coordinator	34		<u>2</u>	<u>2</u>	<u>2</u>
			11	10	9

Recreation & Cultural Affairs (Significant Expenditure & Staffing Changes)

Eliminate: 1 Marketing & Graphic Design 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.