THE CITY OF Doraville

Diversity, Vitality, Community

CITY OF DORAVILLE, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

Prepared By:
Lisa Ferguson
Finance Director

CITY OF DORAVILLE, GEORGIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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INTRODUCTORY SECTION

THE CITY OF Doraville℠

Diversity. Vitality. Community

January 25, 2017

Honorable Donna Pittman, Mayor
Members of the City Council,
And Citizens of Doraville, Georgia

Ladies and Gentlemen:

State law and local ordinances require that every general-purpose local government publish within six months of the close of each fiscal year a complete set of audited financial statements. This report is published to fulfill that requirement for the year ended June 30, 2016. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based on a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable rather than absolute assurance that the financial statements are free of any material misstatements. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the City of Doraville (the "City").

This report has been prepared in accordance with State statutes set forth in an Act providing uniform standards for audits of municipalities and counties within the State of Georgia, approved March 28, 1960 (p. 464, and as amended by and Act approved April 21, 1968 (GA Laws 1997, p. 883). Mauldin and Jenkins, CPAs, have issued an unqualified ("clean") opinion on the City of Doraville's financial statements for the fiscal year ended June 30, 2016. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

Profile of the Government

Doraville is located in DeKalb County, Georgia. Doraville has an area of approximately 3.58 square miles and is one of eight municipalities in the county. According to the United States Census Bureau, Doraville has a population of approximately 10,603 residents. Incorporated in 1871, the heart of the community was the Atlanta and Richmond Air-Line Railway depot. Doraville's original boundary, as chartered by the State, was one-half mile in every direction from this historic depot. Today, the historic depot site is the current location of the Doraville MARTA station.

Policy making and legislative authority of the government is vested in the mayor and six council members, who are elected for four year terms on a non-partisan basis. Each of the council members are elected by district and the mayor is elected at large by popular vote. The mayor and council members serve until their successors are qualified and elected. Terms of office begin on January 2nd, immediately following the date of election into office. Elections are held every four years and are conducted by the DeKalb County Board of Elections. The mayor appoints, subject to confirmation by the council, a City Manager to carry out the administrative operations of the government. The City is empowered to levy a property tax on both real and personal property located within its boundaries and is able to levy all other taxes granted to municipalities within the State of Georgia.

The City operates under a mayor/manager form of government, whereby the mayor possess all of the executive powers granted to the government under the constitution and laws of the State of Georgia and the City of Doraville charter. The City Manager possesses all of the administrative powers granted to the government under the constitution and laws of the State of Georgia and the City's charter.

The City provides a full range of services, including police and E911 services, courts, public works, recreational and cultural activities and inherent support activities. Sanitation services are provided through relationships with private carriers. Water and sewer services and fire protection services are provided to residential and commercial properties by DeKalb County via intergovernmental agreements in conjunction with the Service Delivery Strategy (SDS) adopted in 2010.

The annual budget serves as the foundation for the City's financial plan and assists in the control of the financial stability and health of the government. The mayor and council are required to adopt a final budget no later than the close of the fiscal year. The budget is prepared by fund, function and department. The City Manager may transfer resources within a department within a fund as he deems necessary. Transfers between departments or funds, however, need special approval from the City Council.

Local Economy

According to the U.S. Department of Commerce, Bureau of Census, the city of Doraville is home to approximately 10,896 residents, as of July 1, 2015. This population estimates was increased by 5.4 percent from the April 1, 2010 estimate base of 10,341. The city occupied a land area of 3.58 square miles in 2010 (when recent annexations had yet occurred). In the city limits, there were 3,200 households (2010-2014). Forty-four percent of householders moved into housing units between 2000 and 2009, and thirty percent of householders settled in 2010 or later years, according to the 2010-2014 American Community Survey 5-Year Estimates.

With the motto of "Diversity, Vitality, Community," almost fifty percent of the city residents were Hispanic or Latino and forty-four percent were Caucasian, in 2010. Other ethnic affiliations encompassed non-Hispanic Caucasian (22.4%), Asian (17.7%), African American (9.6), Native American (1.2%), and other Pacific Islander (0.2%). Almost two-thirds of Doraville population spoke language other than English at home, and forty-nine percent of Doraville citizens were foreign-born persons, during the 2010 to 2014 timeframe.

The median income of Doraville households was $42,407, which was lower than that of DeKalb County ($50,799) and the State of Georgia (49,342). In terms of education, 60.5 and 18.3 percent of the city of Doraville's population age twenty-five and older were high school graduates and had obtained a Bachelor's degree or higher, respectively.

Three quarters of Doraville citizens age sixteen and older were in civilian labor force between 2010 and 2014, and this figure was higher than in DeKalb County (69.2%) and the State of Georgia (62.6%). The economy of the city was driven by commercial transactions. The total sales generated in the city were $395 million for retail and $278 million in wholesale in 2012. The total retail sales per capita in 2012 were $46,535 and significantly higher than in DeKalb County ($11,252) and the State of Georgia ($12,077). Again, 941 of 1,542 firms in Doraville in 2012 (or 61 percent) were minority-owned.

Over the past ten years, the local economy has for the most part tracked with the national economy. Although Doraville was relatively shielded from major effects of the housing crisis of 2008, it was negatively impacted by the closing of the GM plant. Currently, the local economy is thriving. Business tax revenue is increasing as is the number of building permits. The redevelopment of the former GM site (now the Assembly site) has spurred further redevelopment in other areas of the city.

Long-term Financial Planning

The City's policy is to maintain a minimum General Fund balance reserve equal to 25% of operating expenditures. Excess fund balances over reserve requirements will be used in subsequent periods for pay-as-you-go capital projects and one-time non-recurring expenditures.

As part of the financial strategic plan, the government is committed to a consistent millage rate for property taxes, from which services can be provided. The City's millage operating millage rate is capped at ten (10) mills by its charter. A comprehensive framework of financial policies provides governance to financial matters. The City is evaluating the incorporation of increased contingency budgeting by fund within these policies to assist in the mitigation of unforeseen or non-planned events which would require financial resources from the government.

The City is expected to continue developing as an economic hub and preferred location for business and residential investment. Through planned growth and suitable expansion consistent with existing zoning, the governing body approved several distinctive commercial developments during fiscal year 2016. Additionally, the residential community continues to experience significant re-development through builders and developers acquiring existing single family homes for new subdivisions as well as high-end multi-family and mixed use areas.

Relevant Financial Policies

Throughout the year, the Finance Department administered the City's Financial Management program, which outlines policy within which the government's finances are maintained. These policies address fund balances, the use of one-time revenues, issuance of debt, purchasing and procurement, cash and investment management, and accounting practices. In totality, these policies formulate the core criteria for which internal evaluations occur. On an annual basis the criteria establishing the Financial Management Program are reviewed in order to maintain relativity to the changing financial needs of the government.

Major Initiatives

Major items implemented during the course of this past year include:

Historic Downtown Doraville Master Plan – The City adopted a Downtown Master plan and has begun the process of redeveloping the historic downtown area in conjunction with the redevelopment of the Assembly site. The plan presents a unique opportunity for Doraville to establish a town center and a strong City identity and to encourage higher density transit oriented development with buildings that engage the street and provide ground floor retail and restaurants.

Parks Master Plan - The City adopted a Parks Master plan and will begin a major renovation of Flowers Park in early FYE 2017.

Acknowledgements

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Finance department. I would like to express my appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit must also be given to the Mayor, City Council and City Manager for the unfailing support for maintaining the highest standards of professionalism in the management of the City's finances.

Respectfully submitted,

Shawn J. Gillen, PH. D
City Manager

Lisa C. Ferguson, CPA
Finance Director

City of Doraville, Georgia

Principal Officials
June 30, 2016

City Council

Donna J. Pittman	Mayor
Robert Patrick	Mayor Pro Tem Councilmember, District 1
Pam Fleming	Councilmember, District 1
Shannon Hillard	Councilmember, District 3
Dawn O'Connor	Councilmember, District 2
MD Naser	Council District 2
Sharon Spangler	Councilmember, District 3

Administration Officials

Shawn Gillen	City Manager
Cecil McLendon	City Attorney
Lenny Felgin	Assistant City Attorney
William Riley	Solicitor
Sherry D. Henderson	City Clerk
Lisa C. Ferguson	Finance Director
John King	Chief of Police
Carlton Robertson	Facilities Director
Enrique Bascunana	Community Development Director
Luke Howe	Economic Development Director
Corally Rivera	Municipal Court Clerk
Tammy Henry	Library Director

City Organization

THE CITY OF Doraville
Diversity, Vitality, Community

Voters

Mayor and City Council

City Manager

City Clerk	Finance Director	Chief of Police	Facilities Director	Community Development Director	Economic Development Director	Municipal Court Clerk	Library Director
Records Management Risk Management Human Resources	Finance Revenue Accounting Payroll Technology Wellness Programs Benefits	E911 Animal Control Uniform Patrol Criminal Investigations Jail Services	Pool Parks Recreation Summer Camp Public Works Stormwater Sanitation	Permitting and Inspections Code Compliance Planning Zoning	Economic Development Downtown Development Urban Redevelopment	Traffic Court	Library Programs

FINANCIAL SECTION

MAULDIN & JENKINS

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members
of the City Council
City of Doraville, Georgia
Doraville, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **City of Doraville, Georgia (the "City")** as of and for the fiscal year ended June 30, 2016, and related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Doraville, Georgia as of June 30, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund and the Confiscated Assets Fund for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 5-11, the Schedule of Funding Progress on page 48, the Schedule of City's Net Pension Liability and Related Ratios on page 49, and the Schedule of City Contributions on page 50 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Doraville, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements, the introductory and statistical sections, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements (the "supplementary information") are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2017, on our consideration of the City of Doraville, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Doraville, Georgia's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Atlanta, Georgia
January 25, 2017

CITY OF DORAVILLE
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2016

As management of the City of Doraville, we offer readers of the City of Doraville's financial statements this narrative overview and analysis of the financial activities of the City of Doraville for the fiscal year ended June 30, 2016. We encourage readers to consider the information presented in this analysis with their review of the financial statements.

Management encourages readers to review the attached charts that show where the City's revenue comes from and how the revenue is appropriated and expended.

Financial Highlights

- The assets and deferred outflows of resources of the City of Doraville exceeded its liabilities and deferred inflows of resources at June 30, 2016 by $14,953,309. Of this amount unrestricted net position of $1,154,244 may be used to meet the government's ongoing obligations to citizens and creditors.

- The total net position increased by $284,473. Of this amount a decrease of $26,693 was associated with governmental and an increase of $311,166 was from business-type activities.

- As of the close of the current fiscal year, the City of Doraville's governmental funds reported combined ending fund balances of $5,744,013 a decrease of $400,783 in comparison with the prior year. Of this amount $3,559,515 is unassigned and available for spending; $344,921 is restricted for police activities; $651,894 is restricted for capital outlay; $29,037 is committed to tree removal and planting; $269,682 is assigned for capital outlay; $237,634 is non-spendable related to prepaid items; and $651,330 is assigned for use in the subsequent year budget.

- At the end of the current year, unassigned fund balance for the general fund was $3,574,173 or 32.0 percent of total General Fund expenditures.

- The City of Doraville's total governmental long term obligations consisted of accrued compensated absences of $242,111, a net accrued net pension liability of $3,670,795, and a net OPEB obligation of $471,990. It has been a past and present policy of the City of Doraville's Mayor and Council to keep the City of Doraville out of debt and financially sound.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the City of Doraville's basic financial statements. The City of Doraville's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City of Doraville's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the city's assets, liabilities, and deferred inflows/outflows of resources with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Doraville include general government, public safety and courts, streets and maintenance, parks and recreation, and community development.

The government-wide financial statements are presented on pages 12 and 13 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Doraville can be divided into three categories: governmental funds, proprietary funds and a fiduciary fund.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between the two.

The City maintains three major governmental funds and four non-major governmental funds. The City's major governmental funds are the General Fund, the Confiscated Assets Fund and the HOST Fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for these major funds.

The City of Doraville adopts an annual budget for its governmental funds. A budgetary comparison statement has been provided the General Fund to demonstrate compliance with the fiscal year ended June 30, 2016 budget. This statement can be found beginning on page 17.

Proprietary funds. The City of Doraville maintains two proprietary funds. Enterprise funds (a component of proprietary funds) are used to report the same functions presented as business-type activities in the government-wide financial statements. Information is presented separately in Statement of Net Position of the Solid Waste Management Enterprise Fund and the Storm Water Management Fund and the Statement of Revenues, Expenses and Changes in Fund Net Position for the Solid Waste Management Enterprise Fund and Storm Water Management Fund.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government –wide statement because the resources of those funds are not available to support the City's own programs. The City uses an Agency Fund for the collection and remittance of cash appearance bond related activity for the municipal court.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statement and accompanying notes, this report also presents certain other supplementary information which consists of budget comparison for the General Fund's revenues and expenditures, and required supplemental information regarding the City's defined Benefit Pension Plan.

Individual fund statements and schedules are presented immediately following the required supplementary information. Individual fund statements and schedules can be found on pages 51 through 60 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At June 30, 2016, the City's assets and deferred outflows of resources exceeded liabilities and deferred inflows by $14,953,309. The City's net position reflects its investment in capital assets (85.6 percent) less related debt, if any. As of June 30, 2016, there was no debt related to capital assets. Capital assets are used to provide services to citizens and they are not available for future spending. Of the total net position of $14,953,309 only $996,815 or 6.7 percent is restricted for police and capital improvement projects and $1,154,244 (7.7 percent) is unrestricted. The following table provides a summary of the City's net position at June 30:

City of Doraville, Georgia's Summary Statement of Net Position
As of Fiscal Years Ended June 30, 2016 and 2015

	Governmental Activities		Business-type Activities		Total	
Assets:	2016	2015 - restated	2016	2015	2016	2015 - restated
Current and Other Assets	$ 6,541,593	$ 6,792,912	$ 934,614	$ 2,001,062	$ 7,476,207	$ 8,793,974
Capital Assets	9,680,809	8,883,893	3,156,044	1,832,377	12,836,853	10,716,270
Total Assets	16,222,402	15,676,805	4,090,658	3,833,439	20,313,060	19,510,244
Deferred Outflows of Resources	1,862,261	-	-	-	1,862,261	-
Liabilities:						
Current Liabilities	667,761	576,148	305,488	361,041	973,249	937,189
Long-term Liabilities	6,127,550	3,761,125	1,606	-	6,129,156	3,761,125
Total Liabilities	6,795,311	4,337,273	307,094	361,041	7,102,405	4,698,314
Deferred Inflow of Resources	119,607	169,787	-	-	119,607	169,787
Net Position:						
Investment in capital assets	9,680,809	8,883,893	3,121,441	1,832,377	12,802,250	10,716,270
Restricted	996,815	855,999	-	-	996,815	855,999
Unrestricted	492,121	1,429,853	662,123	1,640,021	1,154,244	3,069,874
Total Net Position	$ 11,169,745	$ 11,169,745	$ 3,783,564	$ 3,472,398	$ 14,953,309	$ 14,642,143

A portion of the net position (6.7 percent) represents resources that are subject to external restrictions on how they may be used. The unrestricted net position at June 30, 2016 ($1,154,244) may be used to meet the government's ongoing obligations to citizens and creditors.

The City reported positive balances in net position for both governmental and business-type activities. Net position decreased for business type activities by $26,693 and increased for governmental activities by $311,166. The City's financial position continues to be positive with an unrestricted net position of $1,154,244.

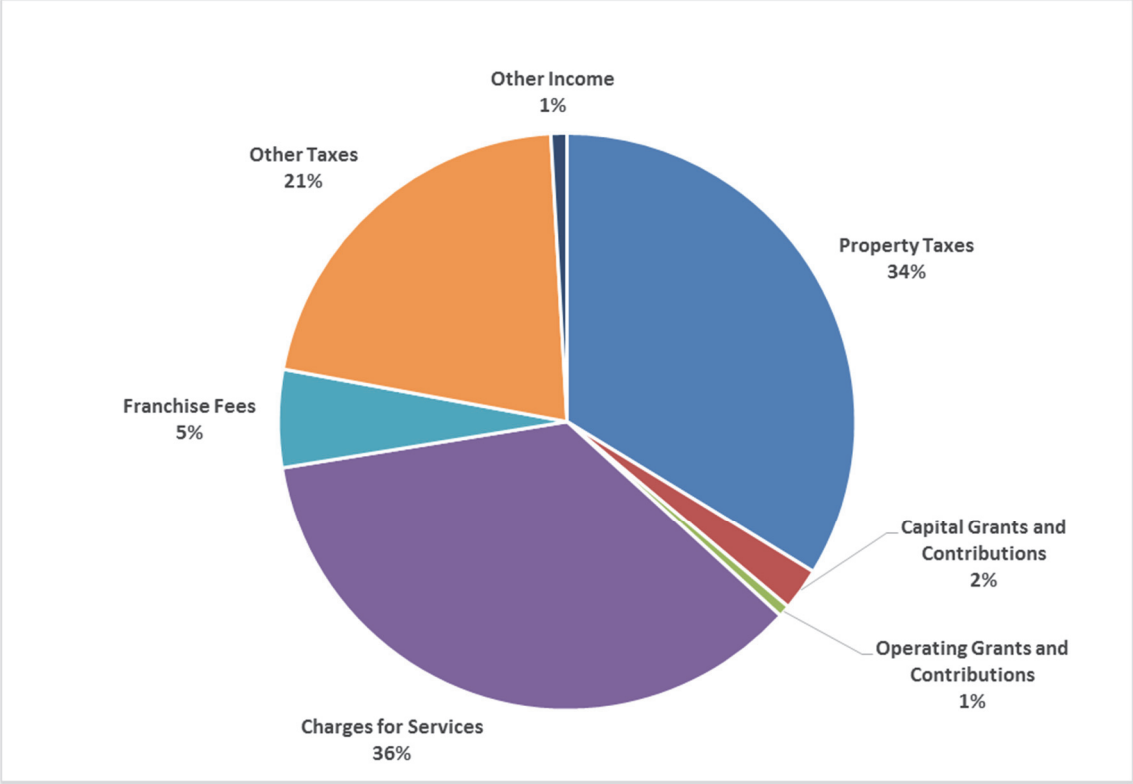
City of Doraville, Georgia's Statement of Activities
For the Fiscal Years Ended June 30, 2016 and 2015

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Revenues:						
Program Revenues						
Charges for services	$ 4,589,536	$ 4,141,807	$ 1,234,082	$ 1,010,655	$ 5,823,618	$ 5,152,462
Operating grants and contributions	83,802	78,263	-	-	83,802	78,263
Capital grants and contributions	305,608	292,445	51,908	-	357,516	292,445
General Revenues						
Property Taxes	4,341,966	3,313,273	-	-	4,341,966	3,313,273
Other Taxes	3,431,325	3,728,299	-	-	3,431,325	3,728,299
Interest	2,166	14,689	654	8,149	2,820	22,838
Other	113,707	306,596	-	-	113,707	306,596
	12,868,110	11,875,372	1,286,644	1,018,804	14,154,754	12,894,176
Expenses:						
General government	1,757,284	2,105,579	-	-	1,757,284	2,105,579
Judicial	568,513	-	-	-	568,513	-
Public safety	6,735,905	5,796,961	-	-	6,735,905	5,796,961
Public works	1,284,231	858,175	-	-	1,284,231	858,175
Culture and recreation	1,069,217	982,265	-	-	1,069,217	982,265
Tourism, economic, and community development	1,479,653	1,163,425	-	-	1,479,653	1,163,425
Stormwater	-	-	546,803	379,102	546,803	379,102
Solid waste	-	-	428,675	472,592	428,675	472,592
	12,894,803	10,906,405	975,478	851,694	13,870,281	11,758,099
Increase (decrease) in net position before transfers	(26,693)	968,967	311,166	167,110	284,473	1,136,077
Transfers	-	19,002	-	(19,002)	-	-
Change in net position	(26,693)	987,969	311,166	148,108	284,473	1,136,077
Net position - beginning of fiscal year	11,196,438	11,596,069	3,472,398	3,324,290	14,668,836	14,920,359
Restatement	-	(399,631)	-	-	-	(399,631)
Net position - end of fiscal year	$ 11,169,745	$ 12,184,407	$ 3,783,564	$ 3,472,398	$ 14,953,309	$ 15,656,805

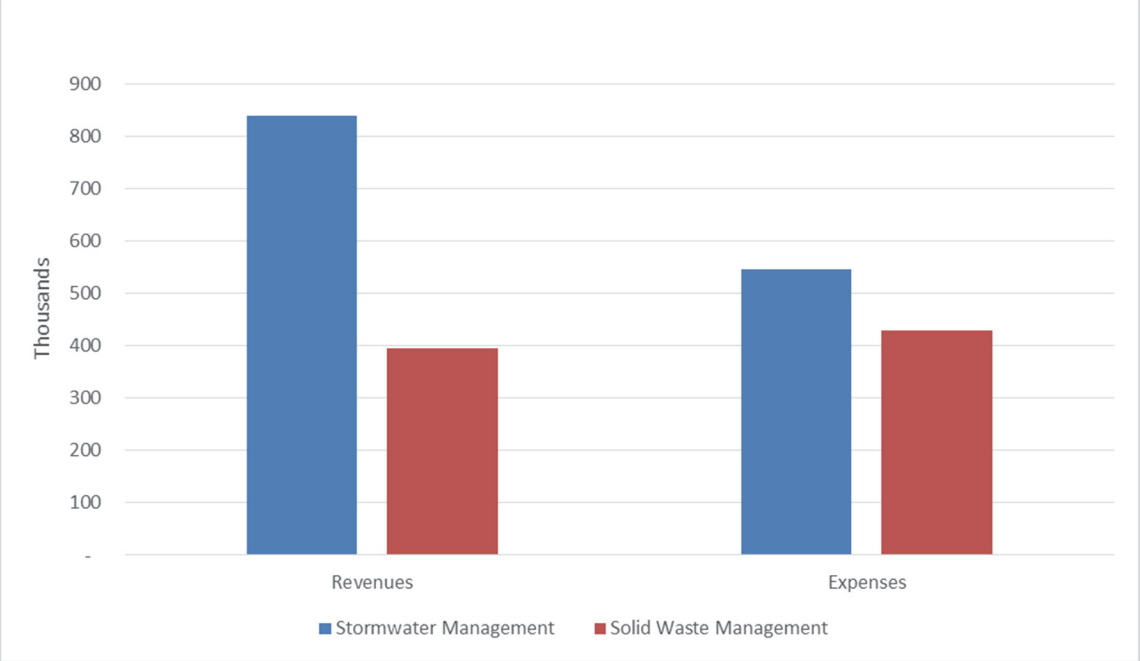
Governmental activities. Governmental activities decreased the City's net position $26,693. Key elements of this increase are as follows:

- Capital assets increased as the City continued implement its Capital Improvement Plan which called for the addition of vehicles for Public Works and Police, as well as technology investments for Police, Municipal Court and city-wide technology infrastructure.
- Increased personnel costs due to the adoption of a grade and step system increased expenditures in every department. This change also affected pension costs as well as workers compensation coverage rates.

Revenue by Source-Governmental Activities
For The Fiscal Year Ended June 30, 2016



Expenses and Program Revenues-Business-Type Activities
For The Year Ended June 30, 2016



Financial Analysis of the Government's Funds

As noted earlier, the City of Doraville used fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds. The purpose of the City's governmental fund financial statements is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the city's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At June 30, 2016, the City's governmental funds reported combined ending fund balances of $5,744,013. Of this amount, $3,559,515 (61.9 percent) is unassigned fund balance, which is available for spending at the government's discretion. The remainder of fund balance is restricted to indicate that it is not available for new spending because $344,921 is restricted for public safety activities, $651,894 is restricted for capital projects, $29,037 is committed for tree removal and planting, $269,682 is assigned to capital projects, $237,634 are non-spendable resources related to prepaid expenses and $651,330 is assigned for use in the subsequent fiscal year budget.

The General Fund is the City's chief operating fund. At the end of the current fiscal year, unassigned fund balance of the General Fund was $3,574,173 while the total fund balance totaled $4,456,317. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 32.0 percent of the total General Fund expenditures, while total fund balance represents 39.9 percent of that same amount.

During the current fiscal year the fund balance of the City's General Fund decreased by $252,031. Contributing to the decrease in the General Fund is the increase in capital improvements. The City has undertaken several capital improvement projects including paving, parks improvements and technology upgrades for the Police department and Municipal Court.

The Confiscated Assets Fund was created by the City to account for assets confiscated during investigations into illegal drug activities. The City received $349,145 of allocations of confiscated assets from federal and state agencies during the fiscal year ended June 30, 2016. The City expended $299,059 of these funds for police activities.

The HOST fund was set up to account for receipts of Homestead Option Sales Tax revenues. During the current year, a total of $222,511 was recognized as revenues. Funds totaling $115,635 were spent on capital projects for public works and recreation. The fund balance at year end was $649,601.

Proprietary funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Storm Water Management Fund amounted to $633,643 as of June 30, 2016. Operating revenues amounted to $838,862 while operating expenses amounted to $546,803 resulting in operating income of $292,059. Stormwater activities are supported through annual assessments which are billed on the DeKalb County tax bills.

Unrestricted net position of the Solid Waste Fund at the end of the year was $28,480. Operating revenues amounted to $395,220 while operating expenses amounted to $428,675, resulting in an operating deficit of $33,455. In addition to weekly sanitation service, the City offers free bulk refuse removal and recycling to all of its citizens. Sanitation activities are supported through fees assessed annually which are billed on the DeKalb County tax bills.

General Fund Budgetary Highlights

The General Fund's final budgeted revenues were $13,272,120. Actual revenues totaled $11,834,052 thus producing a negative variance of $1,438,068. Changes to the occupational tax deadlines combined with lower fuel prices contributed significantly to this deficit.

The General Fund's final budgeted expenditures were $12,795,276. Actual expenditures totaled $11,163,362 thus producing a positive variance of $1,631,914. Fiscally conservative spending in all departments combined to create the positive variance. Vacant positions in public safety, library, public works and recreation also contributed to the positive variance. Unspent budgeted contingency funds also factored into the variance.

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities at June 30, 2016 amounts to $12,836,853 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, automobiles, equipment, and parks. Purchases of capital assets during the year included:

- $372,000 in vehicles and other equipment
- $783,000 in infrastructure (includes stormwater and paving projects)
- $1,104,000 in construction in progress (includes stormwater and parks projects)
- $487,000 in technology enhancements including hardware and software.

A more detail analysis of capital asset transactions for the year can be found in Note 6 on pages 36 and 37.

Long-term Obligations. At the end of the current fiscal year, the city's long term obligations amounted to $6,129,156. Long-term obligations consisted of accrued vacation and sick leave pay, OPEB obligation, and the accrued net pension liability. An analysis of the City's long-term obligations transactions for the year can be found in Note 8 on page 38.

Economic Factors and Next Year's Budgets and Rates

The City's elected officials and management considered many factors when adopting the budget for the year ending June 30, 2017. Budget calculations were based on, but not limited to the following factors:

- The revenue projected could be lower than anticipated. Occupational taxes are influenced significantly by changes in fuel prices. A significant portion of our occupational taxes relate to the companies that distribute fuel and petroleum products.
- Economic Impact – The City's property tax valuations are improving and building permit revenue is increasing as the economy recovers.
- The Council voted to lower the millage rate from 8.50 mills to 8.371 mills.
- Departmental expenditures were budgeted to maintain the current level of service with increases being driven by increases in benefits and insurance costs.
- Increase in employees benefits. There is always a concern with possible increases in health care insurance costs as well as workers' compensation and liability insurance costs. Increases in pension costs are also a concern.
- The City continues to implement and extend its Capital Improvement Plan and funds are being set aside to implement the plan.
- The City restricts the use of one-time revenues to capital and other one-time projects.
- Our biggest challenge is to provide good customer service to citizens by not reducing services or current staff while providing resources for continuing capital needs.

Economic activity in Doraville during the year reflects national and regional trends.

The General Motors plant located within the city limits of Doraville was closed during 2008. The immediate and long term effects of this planned plant closing have not been determined but the decrease in revenues directly relating to the closing is estimated to be $1,000,000. The sale of the property closed in September, 2014 and the developer has substantially completed demolition of the existing buildings. Now renamed the Assembly Site, progress on the General Motors site has resulted in increased building permit activity both related to the site and across the city. The City has developed a master site plan for the area and is working with the developers to further the redevelopment. This major redevelopment has spurred additional projects in the Doraville area.

Requests for Information

This financial report is designed to provide a general overview of the City of Doraville's finances, comply with finance-related laws and regulations, and demonstrate the City's commitment to public accountability. Questions concerning this report or requests for additional information can be obtained by contacting the City at (770) 451-8745 or at the following address:

City Clerk
City of Doraville
3725 Park Avenue
Doraville, GA 30340

BASIC FINANCIAL STATEMENTS

CITY OF DORAVILLE, GEORGIA

STATEMENT OF NET POSITION
JUNE 30, 2016

	Primary Government		
ASSETS	**Governmental Activities**	**Business-type Activities**	**Total**
Cash and cash equivalents	$ 5,407,219	$ 877,528	$ 6,284,747
Receivables, net of allowance for uncollectibles	407,823	255,186	663,009
Interfund balances	412,766	(412,766)	-
Prepaid items	313,785	214,666	528,451
Capital assets, non-depreciable	666,274	972,080	1,638,354
Capital assets, depreciable, net of accumulated depreciation	9,014,535	2,183,964	11,198,499
Total assets	16,222,402	4,090,658	20,313,060
DEFERRED OUTFLOW OF RESOURCES			
Net difference between projected and actual pension plan investment earnings	994,058	-	994,058
Pension plan experience differences	868,203	-	868,203
Total liabilities	1,862,261	-	1,862,261
LIABILITIES			
Accounts payable	358,297	266,502	624,799
Accrued liabilities	309,464	38,986	348,450
Net pension liability, due in more than one year	5,413,449	-	5,413,449
Net OPEB obligation, due in more than one year	471,990	-	471,990
Compensated absences, due within one year	125,908	1,606	127,514
Compensated absences, due in more than one year	116,203	-	116,203
Total liabilities	6,795,311	307,094	7,102,405
DEFERRED INFLOW OF RESOURCES			
Pension plan experience differences	119,607	-	119,607
Total deferred inflow of resources	119,607	-	119,607
NET POSITION			
Net investment in capital assets	9,680,809	3,121,441	12,802,250
Restricted for:			
Capital projects	651,894	-	651,894
Public safety	344,921	-	344,921
Unrestricted	492,121	662,123	1,154,244
Total net position	$ 11,169,745	$ 3,783,564	$ 14,953,309

The accompanying notes are an integral part of these financial statements.

CITY OF DORAVILLE, GEORGIA

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Governmental Activities	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Business-type Activities	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Total
Primary government:							
Governmental activities:							
General government	$ 1,757,284	$ 1,709,969	$ 3,000	$ -	$ (44,315)	$ -	$ (44,315)
Judicial	568,513	2,180,262	-	-	1,611,749	-	1,611,749
Public safety	6,735,904	679,355	80,802	83,365	(5,892,382)	-	(5,892,382)
Public works	1,284,231	-	-	222,243	(1,061,988)	-	(1,061,988)
Culture and recreation	1,069,217	-	-	-	(1,069,217)	-	(1,069,217)
Tourism, economic, and community development	1,479,653	19,950	-	-	(1,459,703)	-	(1,459,703)
Total governmental activities	12,894,803	4,589,536	83,802	305,608	(7,915,857)	-	(7,915,857)
Business-type activities:							
Stormwater	546,803	838,862	-	51,908	-	343,967	343,967
Solid waste	428,675	395,220	-	-	-	(33,455)	(33,455)
Total business-type activities	975,478	1,234,082	-	51,908	-	310,512	310,512
Total primary government	$ 13,870,281	$ 5,823,618	$ 83,802	$ 357,516	$ (7,915,857)	$ 310,512	$ (7,605,345)
General revenues:							
Property taxes					4,341,966	-	4,341,966
Sales taxes					293,390	-	293,390
Franchise taxes					705,473	-	705,473
Hotel/Motel occupancy tax					74,604	-	74,604
Motor vehicle taxes					37,444	-	37,444
Business taxes					1,583,323	-	1,583,323
Other taxes					737,091	-	737,091
Unrestricted investment earnings					2,166	654	2,820
Miscellaneous					113,707	-	113,707
Total general revenues					7,889,164	654	7,889,818
Change in net position					(26,693)	311,166	284,473
Net position, beginning of fiscal year, restated					11,196,438	3,472,398	14,668,836
Net position, end of fiscal year					$ 11,169,745	$ 3,783,564	$ 14,953,309

The accompanying notes are an integral part of these financial statements.

CITY OF DORAVILLE, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2016

ASSETS	General	Confiscated Assets	HOST	Nonmajor Governmental Funds	Total Governmental Funds
Cash and cash equivalents	$ 4,008,792	$ 433,860	$ 689,998	$ 274,569	$ 5,407,219
Investments	-	-	-	-	-
Taxes receivable, net	137,837	-	-	12,590	150,427
Accounts receivable	230,053	-	-	27,343	257,396
Due from other funds	482,820	-	-	-	482,820
Prepaid Items	230,814	-	-	82,971	313,785
Total assets	$ 5,090,316	$ 433,860	$ 689,998	$ 397,473	$ 6,611,647
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	$ 286,637	$ 4,856	$ 13,387	$ 53,417	$ 358,297
Accrued salaries	212,936	-	-	-	212,936
Other liabilities	12,445	84,083	-	-	96,528
Due to other funds	-	-	27,010	43,044	70,054
Total liabilities	512,018	88,939	40,397	96,461	737,815
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	121,981	-	-	7,838	129,819
Total deferred inflows of resources	121,981	-	-	7,838	129,819
FUND BALANCES					
Nonspendable for prepaid items	230,814	-	-	82,971	313,785
Restricted for:					
Public safety	-	344,921	-	-	344,921
Capital projects	-	-	649,601	2,293	651,894
Committed for tree removal and planting	-	-	-	29,037	29,037
Assigned for:					
Use of fund balance in subsequent budget	651,330	-	-	-	651,330
Capital projects	-	-	-	193,531	193,531
Unassigned	3,574,173	-	-	(14,658)	3,559,515
Total fund balances	4,456,317	344,921	649,601	293,174	5,744,013
Total liabilities, deferred inflows or resources and fund balances	$ 5,090,316	$ 433,860	$ 689,998	$ 397,473	

Amounts reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	9,680,809
Some receivables are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.	129,819
The deferred outflows of resources, deferred inflows of resources, and the net pension liability related to the City's pension plan are not expected to be liquidated with expendable available financial resources and, therefore, are not reported in the funds.	(4,142,785)
Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.	(242,111)
Net position of governmental activities	$ 11,169,745

The accompanying notes are an integral part of these financial statements.

CITY OF DORAVILLE, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	General	Confiscated Assets	HOST	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Taxes:					
Property taxes	$ 4,284,115	$ -	$ -	$ -	$ 4,284,115
Sales taxes	293,390	-	-	-	293,390
Hotel/Motel occupancy taxes	-	-	-	74,604	74,604
Motor vehicle taxes	-	-	-	37,444	37,444
Franchise taxes	705,473	-	-	-	705,473
Business taxes	1,583,323	-	-	-	1,583,323
Other taxes	737,091	-	-	-	737,091
Licenses and permits	1,709,969	-	-	19,950	1,729,919
Intergovernmental	80,802	-	222,243	83,365	386,410
Fines and forfeitures	2,180,262	349,145	-	-	2,529,407
Charges for services	141,151	-	-	189,059	330,210
Investment earnings	1,769	120	268	9	2,166
Contributions and donations	3,000	-	-	-	3,000
Other revenues	113,707	-	-	-	113,707
Total revenues	11,834,052	349,265	222,511	404,431	12,810,259
Expenditures					
Current:					
General government	1,654,002	-	-	-	1,654,002
Judicial	561,566	-	-	-	561,566
Public safety	5,533,672	299,059	-	455,979	6,288,710
Public works	1,006,375	-	66,820	100,000	1,173,195
Culture and recreation	978,962	-	48,815	-	1,027,777
Tourism, economic, and community development	1,428,785	-	-	38,755	1,467,540
Capital outlay	-	-	-	1,038,252	1,038,252
Total expenditures	11,163,362	299,059	115,635	1,632,986	13,211,042
Excess (deficiency) of revenues over expenditures	670,690	50,206	106,876	(1,228,555)	(400,783)
Other financing sources (uses):					
Transfers in	86,909	-	-	1,009,630	1,096,539
Transfers out	(1,009,630)	-	-	(86,909)	(1,096,539)
Total other financing sources (uses)	(922,721)	-	-	922,721	-
Net change in fund balances	(252,031)	50,206	106,876	(305,834)	(400,783)
Fund balances, beginning of fiscal year	4,708,348	294,715	542,725	599,008	6,144,796
Fund balances, end of fiscal year	$ 4,456,317	$ 344,921	$ 649,601	$ 293,174	$ 5,744,013

The accompanying notes are an integral part of these financial statements.

CITY OF DORAVILLE, GEORGIA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	$	(400,783)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		796,916
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		57,851
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		(480,677)
Change in net position - governmental activities	$	(26,693)

The accompanying notes are an integral part of these financial statements.

CITY OF DORAVILLE, GEORGIA

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Property taxes	$ 4,270,049	$ 4,270,049	$ 4,284,115	$ 14,066
Sales taxes	157,500	260,500	293,390	32,890
Franchise taxes	650,000	700,000	705,473	5,473
Business taxes	2,235,000	2,235,000	1,583,323	(651,677)
Other taxes	628,150	663,150	737,091	73,941
Licenses and permits	553,000	2,088,000	1,709,969	(378,031)
Intergovernmental	57,579	60,579	80,802	20,223
Fines and forfeitures	3,266,800	2,741,800	2,180,262	(561,538)
Charges for services	120,042	130,042	141,151	11,109
Investment earnings	3,000	3,000	1,769	(1,231)
Contributions and donations	15,000	15,000	3,000	(12,000)
Other revenues	80,000	105,000	113,707	8,707
Total revenues	12,036,120	13,272,120	11,834,052	(1,438,068)
Expenditures:				
Current:				
General government				
Governing body	156,280	156,280	140,946	15,334
Mayor and council	47,071	47,071	35,880	11,191
City manager	293,200	328,200	266,955	61,245
General administration	416,616	416,617	335,155	81,462
Finance	511,638	493,567	361,397	132,170
Legal	260,000	320,000	379,855	(59,855)
Technology	104,200	104,200	101,280	2,920
Other	42,500	42,500	32,534	9,966
Total general government	1,831,505	1,908,435	1,654,002	254,433
Judicial	603,985	603,972	561,566	42,406
Public safety:				
Police	5,672,988	5,902,095	5,533,672	368,423
Total public safety	5,672,988	5,902,095	5,533,672	368,423
Public works	994,686	1,035,687	1,006,375	29,312
Culture and recreation:				
Recreation	673,190	688,283	617,753	70,530
Parks	41,700	41,710	34,505	7,205
Libraries	399,482	399,468	326,704	72,764
Total culture and recreation	1,114,372	1,129,461	978,962	150,499
Economic and Community Development	1,083,085	2,215,626	1,428,785	786,841
Total expenditures	11,300,621	12,795,276	11,163,362	1,631,914
Excess of revenues over expenditures	735,499	476,844	670,690	193,846
Other financing sources (uses):				
Transfers in	102,000	108,000	86,909	(21,091)
Transfers out	(1,239,578)	(1,016,897)	(1,009,630)	7,267
Total other financing sources (uses)	(1,137,578)	(908,897)	(922,721)	(13,824)
Net change in fund balances	(402,079)	(432,053)	(252,031)	180,022
Fund balances, beginning of year	4,708,348	4,708,348	4,708,348	-
Fund balances, end of year	$ 4,306,269	$ 4,276,295	$ 4,456,317	$ 180,022

The accompanying notes are an integral part of these financial statements.

CITY OF DORAVILLE, GEORGIA
CONFISCATED ASSETS FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS) FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Confiscated income	$ 199,000	$ 199,000	$ 349,145	$ 150,145
Investment income	-	-	120	120
Total revenues	199,000	199,000	349,265	150,265
Expenditures:				
Current:				
Public safety	385,000	385,000	299,059	85,941
Total expenditures	385,000	385,000	299,059	85,941
Net changes in fund balances	(186,000)	(186,000)	50,206	236,206
Fund balances, beginning of fiscal year	294,715	294,715	294,715	-
Fund balances, end of fiscal year	$ 108,715	$ 108,715	$ 344,921	$ 236,206

CITY OF DORAVILLE, GEORGIA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2016

	Business-type Activities - Enterprise Funds		
ASSETS	**Stormwater Fund**	**Solid Waste Fund**	**Totals**
CURRENT ASSETS			
Cash and cash equivalents	$ 875,650	$ 1,878	$ 877,528
Accounts receivable, net	60,608	194,578	255,186
Prepaid items	213,978	688	214,666
Total current assets	1,150,236	197,144	1,347,380
NONCURRENT ASSETS			
Capital assets:			
Non-depreciable assets	972,080	-	972,080
Depreciable assets, net of accumulated depreciation	2,183,964	-	2,183,964
Total noncurrent assets	3,156,044	-	3,156,044
Total assets	4,306,280	197,144	4,503,424
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable	236,901	29,601	266,502
Accrued salaries	2,947	1,436	4,383
Due to other funds	275,898	136,868	412,766
Retainage payable	34,603	-	34,603
Compensated absences payable, current	847	759	1,606
Total current liabilities	551,196	168,664	719,860
Total liabilities	551,196	168,664	719,860
NET POSITION			
Net investment in capital assets	3,121,441	-	3,121,441
Unrestricted	633,643	28,480	662,123
Total net position	$ 3,755,084	$ 28,480	$ 3,783,564

The accompanying notes are an integral part of these financial statements.

CITY OF DORAVILLE, GEORGIA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS FOR THE YEAR ENDED JUNE 30, 2016

	Business-type Activities - Enterprise Funds		
OPERATING REVENUES	**Stormwater Fund**	**Solid Waste Fund**	**Totals**
Charges for services:			
Stormwater fees	$ 838,862	$ -	$ 838,862
Refuse collection charges	-	395,220	395,220
Total operating revenues	838,862	395,220	1,234,082
OPERATING EXPENSES			
Personal services and benefits	131,058	47,098	178,156
Purchased and contracted services	305,651	381,577	687,228
Depreciation	110,094	-	110,094
Total operating expenses	546,803	428,675	975,478
Operating income (loss)	292,059	(33,455)	258,604
NON-OPERATING REVENUES			
Intergovernmental	51,908	-	51,908
Interest income	654	-	654
Total non-operating revenues	52,562	-	52,562
Change in net position	344,621	(33,455)	311,166
NET POSITION, beginning of year,	3,410,463	61,935	3,472,398
NET POSITION, end of year	$ 3,755,084	$ 28,480	$ 3,783,564

The accompanying notes are an integral part of these financial statements.

CITY OF DORAVILLE, GEORGIA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Business-type Activities - Enterprise Funds		
	Stormwater Fund	Solid Waste Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	$ 787,657	$ 392,642	$ 1,180,299
Payments to vendors	(224,708)	(347,106)	(571,814)
Payments to or on behalf of employees	(127,264)	(44,903)	(172,167)
Net cash provided by operating activities	435,685	633	436,318
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	654	-	654
Net cash provided by investing activities	654	-	654
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchases of capital assets	(1,579,444)	-	(1,579,444)
Reimbursement frm federal grants	51,908	-	51,908
Net cash used in capital and related financing activities	(1,527,536)	-	(1,527,536)
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES			
Repayment of advances from other funds	(79,442)	-	(79,442)
Net cash used in non-capital and related financing activities	(79,442)	-	(79,442)
Net increase (decrease) in cash and cash equivalents	(1,170,639)	633	(1,170,006)
Cash and cash equivalents, beginning of year	2,046,289	1,245	2,047,534
Cash and cash equivalents, end of year	$ 875,650	$ 1,878	$ 877,528
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating income (loss)	$ 292,059	$ (33,455)	$ 258,604
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation expense	110,094	-	110,094
Change in assets and liabilities:			
Increase in accounts receivable	(51,205)	(2,578)	(53,783)
Increase in prepaids	(5,486)	(688)	(6,174)
Increase (decrease) in accounts payable	86,429	(682)	85,747
Increase in accrued salaries	2,947	1,436	4,383
Increase in compensated absences	847	759	1,606
Increase in due to other funds	-	35,841	35,841
Net cash provided by operating activities	$ 435,685	$ 633	$ 436,318

The accompanying notes are an integral part of these financial statements.

CITY OF DORAVILLE, GEORGIA

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUND
JUNE 30, 2016

	Agency Fund
ASSETS	
Cash	$ 735,837
Total assets	$ 735,837
LIABILITIES	
Due to other agencies	$ 735,837
Total liabilities	$ 735,837

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The financial statements of the City of Doraville, Georgia (the "City") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Reporting Entity

The City of Doraville (the "City") was incorporated in 1871 and operates under a Mayor/Council/City Manager form of government. The City provides such services as police, highways and streets, parks and recreation, planning and zoning, municipal court services, stormwater services, sanitation services, and general and administrative services. Water, sewer, and fire protection services are provided by DeKalb County.

The City, for financial reporting purposes, includes all of the funds relevant to the operations of the City. The Governmental Accounting Standards Board has set forth criteria to determine if legally separate organizations are considered to be component units in which the City is considered to be financially accountable or other organizations whose nature and significant relationship with the City is such that exclusion would cause the City's financial statements to be misleading. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the City to impose its will on that organization, or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the City.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. (For the most part, the effect of interfund activity has been removed from these statements). Government-wide financial statements do not provide information by fund, but distinguish between the City's governmental activities and business-type activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The statement of net position will include non-current assets, deferred outflows of resources, non-current liabilities, and deferred inflows of resources. In addition, the government-wide statement of activities reflects depreciation expense on the City's capital assets.

Note 1. Summary of Significant Accounting Policies (Continued)

B. Government-wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and the fiduciary fund, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and *the accrual basis* of accounting, as are the proprietary and fiduciary fund financial statements, although agency funds do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized in the year for which they are levied. Other taxes are recognized predominately when the underlying transaction occurs. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement* focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within sixty (60) days of the end of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Property taxes, alcoholic beverage taxes, franchise taxes, licenses, intergovernmental grants, and interest associated with the current period are all considered to be susceptible to accrual and so have been recognized as revenues of the current period, if the available criteria are met. All other revenue items are considered to be measurable and available only when cash is received by the City.

Note 1. Summary of Significant Accounting Policies (Continued)

C. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

In accordance with GASB Statement No. 33, "Accounting and Financial Reporting for Non-exchange Transactions," the corresponding assets (receivables) in non-exchange transactions are recognized in the period in which the underlying exchange occurs, when an enforceable legal claim has arisen, when all eligibility requirements have been met, or when resources are received, depending on the revenue source.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

In accordance with GASB Statement No. 34, major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

The ***General Fund*** is the City's primary operating fund. It is used to account for resources traditionally associated with the City, which are not required legally or by sound financial management to be accounted for in a different fund.

The ***Confiscated Asset Fund*** is used to account for the City's share of monies that have been forfeited through the court system and are restricted for law enforcement purposes.

The ***Homestead Option Sales Tax Fund (HOST)*** is used to account for locally funded acquisition and construction of major capital projects financed by restricted homestead option sales tax funds.

The City aggregates other nonmajor governmental funds in a single column in the fund financial statements.

Special Revenue Funds are used to account for specific revenues that are legally restricted or committed to expenditures for particular purposes.

Capital Project Funds are used to account for expenditures on various capital related projects.

Note 1. Summary of Significant Accounting Policies (Continued)

C. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

The City reports the following major enterprise funds:

The ***Stormwater Fund*** accounts for the collection of fees for upgrades to stormwater drains and related expenses.

The ***Solid Waste Fund*** accounts for the activities associated with the collection of residential and commercial garbage. Activity is rendered on a user charge basis.

Additionally, the City reports the following fund type:

The ***Agency Fund*** is used to account for assets held by the City's Municipal Court until they can be disbursed to other parties.

In accounting and reporting for its proprietary operations, the City applies all Governmental Accounting Standards Board (GASB) pronouncements.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for goods and services. Operating expenses of the enterprise funds include the cost of these goods and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Budgets

Annual appropriated budgets are adopted for all funds. The budgets for the proprietary funds are for management control purposes and are not required to be reported. Budgets are adopted on a modified accrual basis, which is consistent with generally accepted accounting principles for governmental funds. All appropriations lapse at year end. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is not employed by the City.

Note 1. Summary of Significant Accounting Policies (Continued)

E. Deposits and Investments

Georgia statutes authorize the City to invest in the following: (1) obligations of Georgia or any other State; (2) obligations of the United States; (3) obligations fully insured or guaranteed by the United States government or one of its agencies; (4) obligations of any corporation of the United States government; (5) prime bankers' acceptances; (6) the State of Georgia local government investment pool; (7) repurchase agreements; and (8) obligations of any other political subdivisions of the State of Georgia. Any investment or deposit in excess of the federal depository insured amounts must be collateralized by an equivalent amount of State or U.S. obligations. For purposes of the statement of cash flows, all highly liquid investments with an original maturity of less than 90 days are considered to be cash equivalents.

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short term investments with original maturities of three months or less from the date of acquisition. Investments are reported at fair value.

F. Interfund Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance nonspendable account in the applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2016, are recorded as prepaid items in both government-wide and fund financial statements. Expenses or expenditures are reported when the service is provided. These items are accounted for using the consumption method.

Note 1. Summary of Significant Accounting Policies (Continued)

H. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than $3,500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. In the case of donations, the City values these capital assets at the estimated acquisition value of the item at the date of its donation. As allowed under GASB Statement No. 34, the City did not capitalize any infrastructure purchased or donated prior to the implementation of GASB Statement No. 34. Therefore, the City only reports infrastructure assets purchased subsequent to June 30, 2003.

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized.

Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. No interest was capitalized during fiscal year ended June 30, 2016. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Asset	Years
Buildings and improvements	30-40
Furniture and office equipment	5-15
Vehicles	7-10
Infrastructure	20-50
Other equipment	10-20
Park and recreation facilities	20

I. Deferred Outflows/Inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then.

The City has deferred outflows related to the recording of changes in its net pension liability. Certain changes in the net pension liability are recognized as pension expense over time instead of all being recognized in the year of occurrence. Experience gains or losses result from periodic studies by the City's actuary which adjust the net pension liability for actual experience for certain trend information that was previously assumed, for example the assumed dates of retirement of plan members. These experience gains or losses are recorded as deferred outflows of resources and are amortized into pension expense over the expected remaining service lives of plan members. The difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five year period.

Note 1. Summary of Significant Accounting Policies (Continued)

I. Deferred Outflows/Inflows of resources (Continued)

In addition to liabilities, the financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (revenue) until that time. The City has only one (1) type of item, which arise only under a modified accrual basis of accounting that qualifies for reporting in this category. Unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and occupancy taxes as these amounts are deferred and will be recognized as an outflow of resources in the period that the amounts become available.

The City also has deferred inflows related to the recording of changes in its net pension liability. Certain changes in the net pension liability are recognized as pension expense over time instead of all being recognized in the year of occurrence. Experience gains or losses result from periodic studies by the City's actuary which adjust the net pension liability for actual experience for certain trend information that was previously assumed, for example the assumed dates of retirement of plan members. These experience gains or losses are recorded as deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of plan members.

J. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused paid time off benefits. This includes compensatory time off in lieu of overtime pay for irregular or occasional overtime work. There is no liability for unpaid accumulated sick leave since the City does not have a policy to pay any amounts when the employees separate from service with the City. All paid time off and compensatory time (comp time) are accrued when incurred in the government-wide and proprietary fund financial statements. The maximum accrual is limited to eighty (80) hours. The paid time off is capped at December 31. Employees can rollover 80 hours of their outstanding paid time off balance at December 31 in which the most an employee can accrue is 26 days per year based on their years of service. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Note 1. Summary of Significant Accounting Policies (Continued)

K. Long-term Obligations

In the government-wide financial statements and the proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

L. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City of Doraville Retirement Plan (the “Plan”) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Contributions are recognized when paid or legally due. Investments are reported at fair value.

M. Net Position

Net position represents the difference between assets, deferred outflows of resources, deferred inflows of resources, and liabilities in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the City has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the Fund Equity section (Footnote 1.N). All other net position is reported as unrestricted.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Note 1. Summary of Significant Accounting Policies (Continued)

N. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

Fund Balance – Generally, fund balance represents the difference between the assets, deferred inflows of resources, and liabilities under the current financial resources measurement focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purpose for which amounts in those funds can be spent.

Fund balances are classified as follows:

Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, laws or regulations of other governments.

Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by a formal vote of the City Council (passage of a resolution). The same formal action is required to subsequently remove or modify a commitment of fund balance.

Assigned – Fund balances are reported as assigned when amounts are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not nonspendable, restricted or committed. The City Council has expressly delegated to the City's City Manager and Finance Director the authority to assign funds for particular purposes.

Unassigned – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The City reports positive unassigned fund balance only in the General Fund. In addition, any remaining deficits in the City's governmental funds which remain after all other fund balances have been exhausted are classified as unassigned.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the City's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the City's policy to use fund balance in the following order: (1) Committed, (2) Assigned, and (3) Unassigned.

Note 1. Summary of Significant Accounting Policies (Continued)

O. Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenditures/expenses during the period. Actual results could differ from those estimates.

P. Interfund Transactions

Interfund services provided and used in the fund financial statements are accounted for as revenue, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as a reduction of expenditures/expenses in the fund that is reimbursed.

Note 2. Reconciliation of Government-wide and Fund Financial Statements

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that "deferred outflows of resources, deferred inflows of resources and the net pension liability are not expected to be liquidated with expendable available resources and therefore are not reported in the funds." The details of this $4,142,785 difference are as follows:

Net pension liability	$	(5,413,449)
OPEB obligation		(471,990)
Deferred outflows of resources		
Net difference between projected and actual investment earnings		994,058
Pension plan experience differences		868,203
Deferred inflows of resources		
Pension plan experience differences		(119,607)
Net adjustment to reduce *fund balance- total governmental funds* to arrive at *net position - governmental activities*	$	(4,142,785)

Note 2. Reconciliation of Government-wide and Fund Financial Statements (Continued)

B. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement Net Position (Continued)

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *change in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this $796,916 difference are as follows:

Capital outlay	$	1,668,557
Depreciation expense		(871,641)
Net adjustment to increase net change in fund balances - total governmental funds to arrive at change in net position - governmental activities	$	796,916

Another element of that reconciliation states that "Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds." The details of this $480,677 difference are as follows:

Compensated absences	$	(49,860)
Change in OPEB obligation		(99,052)
Pension expense		(331,765)
Net adjustment to decrease net change in fund balances - total governmental funds to arrive at change in net position of governmental activities	$	(480,677)

Note 3. Legal Compliance - Budgets

The City of Doraville, Georgia employs the following procedures in establishing its annual budget:

1. The initial budget is prepared based on revenues and expenditures of the prior year.
2. Work sessions are held to amend the amounts based on expected revenues.
3. The proposed budget is presented to the City Council in a regular council meeting.
4. The Council sets a date for a public hearing on the proposed budget. After the hearing, the Council adopts the budget.
5. Over or under expended appropriations are not carried forward to the next fiscal year.
6. Budget revisions that alter the total expenditures of any line item within a department must be approved by the Council.
7. Budget amounts are as originally adopted, or as amended by the Council.

Encumbrances accounting is not used by the City.

Expenditures in Excess of Appropriation: The City's legal department expenditures in the General Fund were greater than the approved budget by $59,855. The over expenditures were funded with other departments being under budget.

Deficit Fund Balance: The Hotel/Motel Fund has a deficit fund balance of $7,838 as of June 30, 2016. This deficit will be resolved with the future recognition of unavailable taxes receivable.

Note 4. Deposits and Investments

Custodial Credit Risk – Deposits: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes and the City policy require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of June 30, 2016, all of the City's deposits were covered either by FDIC or collateralized by a financial institution or a combination of both.

Interest rate risk: The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value loses arising from increasing interest rates.

Note 4. Deposits and Investments (Continued)

Credit risk: State statutes authorize the City to invest in obligations of the State of Georgia or other states; obligations issued by the U.S. government; obligations fully insured or guaranteed by the U.S. government or by a government agency of the United States; obligations of any corporation of the U.S. government; prime bankers' acceptances; the local government investment pool established by state law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia. As of June 30, 2016, the City had no investments balances that were exposed to credit risk.

Note 5. Receivables

The City receives property tax assessments from DeKalb County, Georgia. The operating millage rate cap of 10 mills is statutorily set and cannot be changed without a referendum. The operating millage rate in effect for fiscal year 2016 was 8.75 mills. Property taxes are attached as an enforceable lien on property as of January 1 and are based on property values as of January 1. Property taxes were levied in June 2015 and are due and payable in two installments. The installments were due on September 30 and November 15, respectively, of each year. After these dates, the bill becomes delinquent and penalties and interest may be assessed by the City.

In governmental funds, property taxes are recorded as receivables and unavailable revenues when assessed. Revenues are recognized when available. Taxes levied in one year are for that fiscal year. Accordingly, property taxes levied during 2015 are for the fiscal year 2016.

In the enterprise funds, stormwater and sanitation (solid waste) fees are billed annually in July along with the property taxes and are due and payable in two installments. The installments were due on September 30 and November 15, respectively, of each year. After these dates, the bill becomes delinquent and penalties and interest may be assessed by the City.

Receivables as of the fiscal year-end for the City's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	Stormwater	Solid Waste	Nonmajor Funds
Receivables:				
Taxes	$ 332,494	$ -	$ -	$ 12,590
Accounts	230,053	69,851	303,958	27,343
Less allowance for uncollectibles	(194,657)	(9,243)	(109,380)	-
Net total receivables	$ 367,890	$ 60,608	$ 194,578	$ 39,933

Note 6. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2016 was as follows:

	Beginning Balance	Increases	Transfers	Decreases	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	$ 313,057	$ -	$ -	$ -	$ 313,057
CIP	108,869	244,348	-	-	353,217
Total assets, not being depreciated	421,926	244,348	-	-	666,274
Capital assets, being depreciated:					
Infrastructure	2,014,957	437,345	-	-	2,452,302
Building improvements	7,844,929	41,267	-	-	7,886,196
Park and recreation facilities	1,675,388	12,495	-	-	1,687,883
Furniture and office equipment	1,180,634	486,705	-	-	1,667,339
Vehicles	2,717,797	337,327	-	-	3,055,124
Other equipment	1,964,696	109,070	-	-	2,073,766
Total assets, being depreciated	17,398,401	1,424,209	-	-	18,822,610
Less accumulated depreciation for:					
Infrastructure	(467,941)	(70,937)	-	-	(538,878)
Building improvements	(3,375,400)	(185,641)	-	-	(3,561,041)
Park and recreation facilities	(1,240,443)	(33,707)	-	-	(1,274,150)
Furniture and office equipment	(831,239)	(164,718)	-	-	(995,957)
Vehicles	(1,453,479)	(305,681)	-	-	(1,759,160)
Other equipment	(1,567,932)	(110,957)	-	-	(1,678,889)
Total accumulated depreciation	(8,936,434)	(871,641)	-	-	(9,808,075)
Total assets, being depreciated, net	8,461,967	552,568	-	-	9,014,535
Governmental activities capital assets, net	$ 8,883,893	$ 796,916	$ -	$ -	$ 9,680,809

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Construction in progress	$ 379,388	$ 592,692	$ -	$ 972,080
Total assets, not being depreciated	379,388	592,692	-	972,080
Capital assets, being depreciated:				
Infrastructure	1,578,473	659,530	-	2,238,003
Vehicles	163,891	16,662	-	180,553
Other equipment	-	164,877	-	164,877
Total assets, being depreciated	1,742,364	841,069	-	2,583,433
Less accumulated depreciation for:				
Infrastructure	(173,015)	(82,125)	-	(255,140)
Vehicles	(116,360)	(22,473)	-	(138,833)
Other equipment	-	(5,496)	-	(5,496)
Total accumulated depreciation	(289,375)	(110,094)	-	(399,469)
Total assets, being depreciated, net	1,452,989	730,975	-	2,183,964
Business-type activities capital assets, net	$ 1,832,377	$ 1,323,667	$ -	$ 3,156,044

Note 6. Capital Assets (Continued)

Depreciation expense was charged to functions / programs of the primary government as follows:

Governmental activities:		
General government	$	67,120
Public safety		652,916
Public works		93,247
Culture and recreation		55,802
Economic and community development		2,556
Total depreciation expense - governmental activities	$	871,641
Business-type activities:		
Stormwater	$	110,094

Note 7. Inter-fund Receivables, Payables, and Transfers

The composition of inter-fund balances as of June 30, 2016, is as follows:

Due to/from other funds:

Receivable Entity	Payable Entity	Amount
General Fund	Nonmajor Governmental Funds	$ 43,044
General Fund	HOST Fund	27,010
General Fund	Stormwater Fund	275,898
General Fund	Solid Waste Fund	136,868
		$ 482,820

All interfund balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures/expenses occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Note 7. Inter-fund Receivables, Payables, and Transfers (Continued)

Inter-fund transfers for the year ended June 30, 2016:

	Transfers Out		
Transfers in	General Fund	Nonmajor Governmental funds	Total
General Fund	$ -	$ 86,909	$ 86,909
Nonmajor governmental funds	1,009,630	-	1,009,630
Total	$ 1,009,630	$ 86,909	$ 1,096,539

Transfers are used to 1) move unrestricted revenues from the General Fund to the Non-Major Governmental Funds to cover operating shortfalls during the fiscal year, 2) move unrestricted General Fund revenues to finance various programs that the City must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs, and 3) to move restricted revenues collected in other funds to the General Fund to cover allowable expenditures.

Note 8. Long-term Debt

Long-term liability activity for the fiscal year ended June 30, 2016, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Compensated absences	$ 192,251	$ 345,888	$ (296,028)	$ 242,111	$ 125,908
OPEB obligation	372,938	106,014	(6,962)	471,990	-
Net pension liability	3,169,243	2,737,088	(492,882)	5,413,449	-
Governmental activities Long-term liabilities	$ 3,734,432	$ 3,188,990	$ (795,872)	$ 6,127,550	$ 125,908

For governmental funds, compensated absences, OPEB claims, and net pension liability are liquidated by the General Fund.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-type activities:					
Compensated absences	$ -	$ 7,088	$ (5,482)	$ 1,606	$ 1,606
Business-type activities Long-term liabilities	$ -	$ 7,088	$ (5,482)	$ 1,606	$ 1,606

Note 9. Pension Plan

Plan Description

The City, as authorized by the Mayor and City Council, has established a non-contributory defined benefit pension plan (The City of Doraville Retirement Plan), covering substantially all of the City's employees. The City's pension plan is administered by AUL Retirement Services (a One American Financial Partner and American United Life Insurance) and represents an agent multiple-employer pension plan. Benefits are provided by the Plan whereby retirees receive three percent (3%) of the members average monthly compensation received multiplied by the members' years of credited service, up to twenty-five (25) years. Contributions made by the City are not commingled with contributions made by other employers' pension plans that are administered by AUL Retirement Services. The City does not own any securities on its own. The Mayor and City Council has the governing authority to establish and amend from time to time, the contribution rates of the employer and its Plan members. Financial information pertaining to the Plan may be obtained by writing to AUL Retirement Services (a One American Financial Partner / American United Life Insurance), One American Square, 400C, Indianapolis, Indiana, 46282 or by calling (205)-862-3101.

As provided by state law, benefit provisions for participants in the Pension Plan are established by the respective employers. As authorized by the Mayor and City Council, employees working a minimum of twenty (20) hours per week are eligible for participation after one (1) year of continuous service. Employees are vested after completing ten (10) years of credited service. Elected officials and municipal court judges are vested immediately at 100%. City employees who retire at age 65 and five (5) years of service or age 60/25 (participant is not required to be in service of the City to qualify for the alternative)

Plan Membership. At January 1, 2016, the date of the most recent actuarial valuation, there were 149 participants consisting of the following:

Retirees and beneficiaries currently receiving benefits	59
Terminated vested participants not yet receiving benefits	27
Active employees - vested	63
Total	149

Note 9. Pension Plan (Continued)

Contributions. The Plan is subject to minimum funding standards of the Georgia Public Retirement Systems Standards law. The AUL Retirement Services has adopted a recommended actuarial funding policy for the plan which meets state minimum requirements and will accumulate sufficient funds to provide the benefits under the plan. The funding policy for the plan is to contribute an amount equal to or greater than the recommended contribution described below. For 2016, the actuarially determined contribution rate was 15.77% of covered payroll. The City makes all contributions to the plan. For 2016, the City's contribution to the Plan was $492,882.

Net Pension Liability of the City

The City's net pension liability was measured as of December 31, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2015 with update procedures performed by the actuary to roll forward to the total pension liability measured as of December 31, 2015.

Actuarial assumptions. The total pension liability in the January 1, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	0% until 2016, then 2.5%
Investment rate of return	6.75%

Mortality rates for the January 1, 2015 valuation were based on the RP-2000 Combined Healthy Mortality Table with sex-distinct rates, set forward two years for males and one year for females.

The actuarial assumptions used in the January 1, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2005 – June 30, 2009.

Cost of living adjustments were assumed to be 2.50%.

Note 9. Pension Plan (Continued)

Net Pension Liability of the City (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2015 are summarized in the table below.

Asset class	Target allocation	Long-term expected real rate of return*
Domestic equity	55%	8.20%
Fixed income	45%	4.90
Cash	—%	
Total	100%	

* Rates shown are net of the 3.25% assumed rate of inflation

Discount rate. The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all of the projected benefit payments to determine the total pension liability.

Note 9. PENSION PLAN (Continued)

Net Pension Liability of the City (Continued)

Changes in the Net Pension Liability of the City. The changes in the components of the net pension liability of the City for the fiscal year ended June 30, 2016 were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at 6/30/15	$ 17,943,517	$ 14,774,274	$ 3,169,243
Changes for the year:			
Service cost	187,836	-	187,836
Interest	1,187,335	-	1,187,335
Differences between expected and actual experience	1,061,481	-	1,061,481
Contributions—employer	-	492,882	(492,882)
Net investment income	-	(280,963)	280,963
Benefit payments, including refunds of employee contributions	(999,152)	(999,152)	-
Administrative expense	-	(19,473)	19,473
Net changes	1,437,500	(806,706)	2,244,206
Balances at 6/30/16	$ 19,381,017	$ 13,967,568	$ 5,413,449

The required schedule of changes in the City's net pension liability and related ratios immediately following the notes to the financial statements presents multiyear trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the City, calculated using the discount rate of 6.75 percent, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75 percent) or 1-percentage-point higher (7.75 percent) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
City's net pension liability	$ 8,347,619	$ 5,413,449	$ 3,059,581

Note 9. PENSION PLAN (Continued)

Net Pension Liability of the City (Continued)

Changes in the Net Pension Liability of the City. Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of December 31, 2015 and the current sharing pattern of costs between employer and employee.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the fiscal year ended June 30, 2016, the City recognized pension expense of $824,646. At June 30, 2016, the City reported deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 868,203	$ 119,607
Net difference between projected and actual earnings on pension plan investments	994,058	-
Total	$ 1,862,261	$ 119,607

Amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30:	
2017	$ 445,079
2018	445,079
2019	445,079
2020	445,079
2021	(37,662)
Total	$ 1,742,654

Note 10. Other Post-employment Benefits

Plan Description

The City of Doraville's OPEB Plan is a single-employer defined benefit healthcare plan administered by Blue Cross Blue Shield for retirees under the age of 65. The City provides medical, dental, and vision insurance to retirees, at no cost to the retiree if the retiree has thirty years of credited service or will allow retirees with a minimum of twenty-five years of service to purchase insurance at the blended active employee rates. Substantially all of the City's employees may become eligible for those benefits after 25 years of service with a minimum retirement age of 65. As of June 30, 2016, there was one eligible retiree for the benefits and 98 active employees. The City Council has the authority to establish and amend benefit provisions. The City has not elected to advance fund the plan but rather maintains the plan on a "pay as you go" basis, in that claims are paid as they arise, rather than establishing an irrevocable trust to accumulate restricted funds.

The Plan does not issue separate financial statements.

The following schedule reflects membership for the OPEB Plan as of January 1, 2016, the date of the most recent actuarial valuation:

Active participants	98
Retirees and beneficiaries currently receiving benefits	1
Total	99

The following is a schedule of funding progress:

Valuation Date	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability (AAL)	(b-a) Unfunded Actuarial Accrued Liability (UAAL)	(a/b) Funded Ratio	(c) Covered Payroll	[(b-a)/c] UAAL as a Percentage of Covered Payroll
01/01/16	$ -	$ 764,234	$ 764,234	0%	$ 3,125,441	24.5%

The above schedule of funding progress serves as a surrogate for the funded status and the funding progress of the Plan. This was the City's first actuary valuation for the OPEB Plan and therefore there is no multi-year trend information to be included in the requirement supplementary information. As the information is accumulated, it will be presented as such.

Note 10. Other Post-employment Benefits (Continued)

Annual OPEB Cost and Net OPEB Obligation

	For The Plan Year Ending June 30, 2016
Annual required contribution	$ 91,097
Interest on net OPEB obligation	14,917
Adjustments to annual required contribution	-
Annual OPEB cost	106,014
Contributions made	(6,962)
Increase in net OPEB obligation	99,052
Net OPEB obligation, beginning of year, restated	372,938
Net OPEB obligation, end of year	$ 471,990

The recommended contribution was determined as part of the January 1, 2016 actuarial valuation. The chart below shows the annual OPEB cost for the current years, along with the percentage actually contributed by the City.

Schedule of Employer Costs and Contributions

Fiscal Year Ending	Annual OPEB Cost	Employer Contribution	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2016	$ 106,014	$ 6,962	6.6%	$ 471,990

Assumptions

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of January 1, 2016 and the current sharing pattern of costs between employer and employee. The assumptions used in the January 1, 2016 actuarial valuation are as follows:

Cost Method:	Projected unit credit
Discount Rate:	4.00% per annum
Inflation Rate:	3.25% per annum
Payroll Increase:	Assumed zero
Select Healthcare Trend Rate:	8.00% – 4.50%
Ultimate Healthcare Trend Rate:	4.50% per annum
Year of Ultimate Trend Rate:	2023
Amortization Method:	Level Percentage of Pay, Closed 25 years
Remaining Amortization Period:	25 years

Note 11. Joint Venture

Under Georgia law, the City, in conjunction with other cities and counties in the Atlanta, Georgia area, is a member of the Atlanta Regional Commission (ARC). Dues to the ARC are assessed at the County level and are, accordingly, paid by DeKalb County. Membership in the ARC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the ARC in Georgia. The ARC Board membership includes the chief elected official of each county and various municipalities of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of the ARC. Separate financial statements may be obtained from ARC, 40 Courtland Street, NE, Atlanta, Georgia 30303.

Note 12. Risk Management

The City is exposed to various risks of losses related to: torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has joined together with other municipalities in the state as part of the Georgia Inter-local Risk Management Agency (GIRMA) for property and liability insurance and the Workers' Compensation Self-Insurance Fund (WCSIF), public entity risk pools currently operating as common risk management and insurance program for member local governments. The Georgia Municipal Association (GMA) administers both risk pools.

As part of these risk pools, the City is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pools' agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim or loss.

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member governments' contracts and in accordance with the workers' compensation laws of Georgia. The funds are to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

Settled claims in the past three (3) years have not exceeded insurance coverage.

Note 13. Contingent Liabilities

Litigation:
The City is involved in pending lawsuits in the normal course of the City's business. Liability, if any, which might result from these proceedings, would not, in the opinion of management and legal counsel, have a material adverse effect on the financial position of the City.

Grant Contingencies:
The City has received grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to the disallowance of certain expenditures previously reimbursed by those agencies. Based upon prior experience, management of the City believes such disallowances, if any, will not be significant.

Note 13. Contingent Liabilities (Continued)

Construction Commitments:
The City has active construction projects as of June 30, 2016. The projects As of June 30, 2016, the City's commitments with contractors were approximately $238,500.

Note 14. Hotel/Motel Occupancy Tax

The City imposes a hotel/motel tax on lodging facilities within the City. The tax is assessed at 5% and the City is remitting 40% of the amount collected to the DeKalb County Convention and Visitor's Bureau. Revenues were $74,604 for the fiscal year ended June 30, 2016. Of this amount 44%, or $32,977, was remitted to the DeKalb County Convention and Visitor's Bureau while 56%, or $49,465 was transferred to the General Fund in accordance with O.C.G.A. 48-13-51.

Note 15. Motor Vehicle Excise Tax

The City has levied an excise tax on the rental of motor vehicles. The Official Code of Georgia Annotated 48-13-93 requires that all motor vehicle excise taxes be expended or obligated contractually, in accordance with state law, for promotion of tourism or the acquisition, construction, renovating, improving, maintenance and equipping of pedestrian walkways, installation of traffic lights, and street lights associated with public safety facilities or public improvements for sports and recreational facilities. During the fiscal year ended June 30, 2016, the City received $37,444 in motor vehicle excise taxes. Of this amount, $37,444 or 100%, was used for these purposes.

Note 16. Restatement

The City has determined a restatement was required as it relates to the City's long-term liabilities of the governmental activities. During the current year, the City determine the other post-employment benefits offered to the City employees would warrant a restatement to include the previously omitted OPEB obligation and the related expense to be recognized as a result. Below is the effect of the restatement of the governmental activities net position:

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF DORAVILLE, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
POSTEMPLOYMENT HEALTHCARE PLAN
SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability (AAL)	(b-a) Unfunded Actuarial Accrued Liability (UAAL)	(a/b) Funded Ratio	(c) Covered Payroll	[(b-a)/c] UAAL as a Percentage of Covered Payroll
1/1/16	$ -	$ 764,234	$ 764,234	0.0%	$ 3,125,441	24.5%

Note: See assumptions used for the Schedule of Funding Progress in Note 10 to the financial statements.

Note: January 1, 2016 was the first valuation performed by the City and therefore there is only one year to report.

CITY OF DORAVILLE, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
RETIREMENT PLAN
SCHEDULE OF CHANGES IN THE CITY'S NET PENSION LIABILITY
AND RELATED RATIOS

	2016	2015
Total pension liability		
Service cost	$ 187,836	$ 247,460
Interest on total pension liability	1,187,335	1,191,635
Differences between expected and actual experience	1,061,481	(184,913)
Changes of assumptions	-	-
Benefit payments, including refunds of employee contributions	(999,152)	(1,564,498)
Net change in total pension liability	1,437,500	(310,316)
Total pension liability - beginning	17,943,517	18,253,833
Total pension liability - ending (a)	$ 19,381,017	$ 17,943,517
Plan fiduciary net position		
Contributions - employer	$ 492,882	$ 533,389
Net investment income	(280,963)	985,340
Benefit payments, including refunds of member contributions	(999,152)	(1,564,498)
Administrative expenses	(19,473)	(25,146)
Net change in plan fiduciary net position	(806,706)	(70,915)
Plan fiduciary net position - beginning	14,774,274	14,845,189
Plan fiduciary net position - ending (b)	$ 13,967,568	$ 14,774,274
City's net pension liability - ending (a) - (b)	$ 5,413,449	$ 3,169,243
Plan fiduciary net position as a percentage of the total pension liability	72.07%	82.34%
Covered-employee payroll	$ 2,925,325	$ 3,125,441
City's net pension liability as a percentage of covered-employee payroll	185.05%	101.40%

Notes to the Schedule:

The schedule will present 10 years of information once it is accumulated.

CITY OF DORAVILLE, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
RETIREMENT PLAN
SCHEDULE OF CITY CONTRIBUTIONS

	2011	2012	2013	2014	2015	2016
Actuarially determined contribution	$ 683,851	$ 708,094	$ 777,635	$ 540,828	$ 533,389	$ 492,882
Contributions in relation to the actuarially determined contribution	683,851	549,963	768,147	584,748	533,389	492,882
Contribution deficiency (excess)	$ -	$ 158,131	$ 9,488	$ (43,920)	$ -	$ -
Covered-employee payroll	$ 4,472,123	$ 4,338,116	$ 3,492,828	$ 3,580,064	$ 3,669,566	$ 3,125,441
Contributions as a percentage of covered-employee payroll	15.29%	12.68%	21.99%	16.33%	14.54%	15.77%

Notes to the Schedule:

(1) Actuarial Assumptions:

Valuation Date	January 1, 2015
Cost Method	Projected Unit Credit
Actuarial Asset Valuation Method	Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amounts that the value exceeds or is less than the market value at the end of the year. The actuarial value is adjusted, if necessary, to be within 20% of market value.
Assumed Rate of Return on Investments	6.75%
Projected Salary Increases	2.50% plus service based merit increases
Cost-of-living Adjustment	2.50%
Amortization Method	Closed level dollar for unfunded liability
Remaining Amortization Period	23 years

(2) The schedule will present 10 years of information once it is accumulated.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special revenue funds are used to account and report the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specific purposes other than debt services or capital projects.

Emergency 911 Fund – This fund is used to account for receipt of "911" emergency telephone system charges collected by communication firms. Funds are restricted by state laws.

Tree Bank Fund – This fund accounts for committed funds to be used for tree planting throughout the city. Funds were committed by the Mayor and City Council through the passage of a tree ordinance in prior years.

Multi-Grants Fund – This fund is used to account for the funds received from external sources as they relate to grants awarded to the City. Matching funds, which are the City's responsibility, are also recorded within this fund. These funds are restricted by federal and state law.

Hotel/Motel Tax Fund – This fund is used to account for the occupancy tax collected by the City from area hotels and motels, and distributed based upon state statute. Funds are restricted by state laws.

Rental Motor Vehicle Excise Tax Fund – This fund is used to account for the collection and expenditures of an excise tax levied on motor vehicles in the City. The proceeds of this tax are restricted by state law.

Capital Projects Fund

Capital Projects Funds are used to account for the acquisition and construction of major items, such as buildings, infrastructure, parks, streets, and other major capital facilities.

Capital Projects Fund – This fund is used to account for acquisition and construction of various major capital projects.

CITY OF DORAVILLE, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2016

	Special Revenue Funds					Capital Project Funds	Total Nonmajor Governmental Funds
ASSETS	Emergency 911	Tree Bank	Multi-Grants	Hotel / Motel Tax	Rental Motor Vehicle Excise Tax	Capital Projects	
Cash and cash equivalents	$ -	$ 29,037	$ 2,293	$ -	$ -	$ 243,239	$ 274,569
Taxes receivable	-	-	-	9,272	3,318	-	12,590
Accounts receivable	27,343	-	-	-	-	-	27,343
Prepaid items	6,820	-	-	-	-	76,151	82,971
Total assets	$ 34,163	$ 29,037	$ 2,293	$ 9,272	$ 3,318	$ 319,390	$ 397,473
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accounts payable	$ -	$ -	$ -	$ 3,709	$ -	$ 49,708	$ 53,417
Due to other funds	34,163	-	-	5,563	3,318	-	43,044
Total liabilities	34,163	-	-	9,272	3,318	49,708	96,461
DEFERRED INFLOWS OF RESOURCES							
Unavailable taxes	-	-	-	7,838	-	-	7,838
FUND BALANCES							
Nonspendable for prepaid items	6,820	-	-	-	-	76,151	82,971
Restricted for capital projects	-	-	2,293	-	-	-	2,293
Committed for tree removal and planting	-	29,037	-	-	-	-	29,037
Assigned for capital projects		-	-		-	193,531	193,531
Unassigned (deficit)	(6,820)	-	-	(7,838)	-	-	(14,658)
Total fund balances (deficit)	-	29,037	2,293	(7,838)	-	269,682	293,174
Total liabilities, deferred inflows of resources, and fund balances	$ 34,163	$ 29,037	$ 2,293	$ 9,272	$ 3,318	$ 319,390	$ 397,473

CITY OF DORAVILLE, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	Special Revenue Funds					Capital Project Funds	Total Nonmajor Governmental Funds
	Emergency 911	Tree Bank	Multi-Grants	Hotel / Motel Tax	Rental Motor Vehicle Excise Tax	Capital Projects	
Revenues:							
Hotel/Motel occupancy taxes	$ -	$ -	$ -	$ 74,604	$ -	$ -	$ 74,604
Motor vehicle taxes	-	-	-	-	37,444	-	37,444
License and permits	-	19,950	-	-	-	-	19,950
Charges for services	189,059	-	-	-	-	-	189,059
Intergovernmental	-	-	83,365	-	-	-	83,365
Investment earnings	-	9	-	-	-	-	9
Total revenues	189,059	19,959	83,365	74,604	37,444	-	404,431
Expenditures:							
Current:							
Public safety	452,649	-	3,330	-	-	-	455,979
Public works	-	-	100,000	-	-	-	100,000
Tourism and economic development	-	5,778	-	32,977	-	-	38,755
Capital outlay	-	-	-	-	-	1,038,252	1,038,252
Total expenditures	452,649	5,778	103,330	32,977	-	1,038,252	1,632,986
Excess (deficiency) of revenues over expenditures	(263,590)	14,181	(19,965)	41,627	37,444	(1,038,252)	(1,228,555)
Other financing sources (uses):							
Transfers in	240,500	-	19,965	-	-	749,165	1,009,630
Transfers out	-	-	-	(49,465)	(37,444)	-	(86,909)
Total other financing sources (uses)	240,500	-	19,965	(49,465)	(37,444)	749,165	922,721
Net change in fund balances	(23,090)	14,181	-	(7,838)	-	(289,087)	(305,834)
Fund balances, beginning of fiscal year	23,090	14,856	2,293	-	-	558,769	599,008
Fund balances, end of fiscal year	$ -	$ 29,037	$ 2,293	$ (7,838)	$ -	$ 269,682	$ 293,174

CITY OF DORAVILLE, GEORGIA
EMERGENCY 911 FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS) FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	$ 150,000	$ 217,500	$ 189,059	$ (28,441)
Total revenues	150,000	217,500	189,059	(28,441)
Expenditures:				
Current:				
Public safety	682,197	481,090	452,649	28,441
Total expenditures	682,197	481,090	452,649	28,441
Deficiency of revenues over expenditures	(532,197)	(263,590)	(263,590)	-
Other financing sources:				
Transfers in	532,197	240,500	240,500	-
Total other financing sources	532,197	240,500	240,500	-
Net changes in fund balances	-	(23,090)	(23,090)	-
Fund balances, beginning of fiscal year	23,090	23,090	23,090	-
Fund balances, end of fiscal year	$ 23,090	$ -	$ -	$ -

CITY OF DORAVILLE, GEORGIA
TREE BANK FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS) FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
License and permits	$ -	$ 20,000	$ 19,950	$ (50)
Investment earnings	-	-	9	9
Total revenues	-	20,000	19,959	(41)
Expenditures:				
Current:				
Tourism and economic development	14,000	34,856	5,778	29,078
Total expenditures	14,000	34,856	5,778	29,078
Net changes in fund balances	(14,000)	(14,856)	14,181	29,037
Fund balances, beginning of fiscal year	14,856	14,856	14,856	-
Fund balances, end of fiscal year	$ 856	$ -	$ 29,037	$ 29,037

CITY OF DORAVILLE, GEORGIA
MULTI-GRANTS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS) FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental	$ 82,204	$ 82,204	$ 83,365	$ 1,161
Total revenues	82,204	82,204	83,365	1,161
Expenditures:				
Current:				
Public safety	9,436	9,436	3,330	6,106
Public works	100,000	100,000	100,000	-
Total expenditures	109,436	109,436	103,330	6,106
Deficiency of revenues over expenditures	(27,232)	(27,232)	(19,965)	7,267
Other financing sources:				
Transfers in	27,232	27,232	19,965	(7,267)
Total other financing sources	27,232	27,232	19,965	(7,267)
Net changes in fund balances	-	-	-	-
Fund balances, beginning of fiscal year	2,293	2,293	2,293	-
Fund balances, end of fiscal year	$ 2,293	$ 2,293	$ 2,293	$ -

CITY OF DORAVILLE, GEORGIA
HOTEL/MOTEL TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS) FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Hotel/Motel occupancy taxes	$ 75,000	$ 85,000	$ 74,604	$ (10,396)
Total revenues	75,000	85,000	74,604	(10,396)
Expenditures:				
Current:				
Tourism and economic development	30,000	34,000	32,977	1,023
Total expenditures	30,000	34,000	32,977	1,023
Excess of revenues over expenditures	45,000	51,000	41,627	(9,373)
Other financing uses:				
Transfers out	(45,000)	(51,000)	(49,465)	1,535
Total other financing uses	(45,000)	(51,000)	(49,465)	1,535
Net changes in fund balances	-	-	(7,838)	(7,838)
Fund balances, beginning of fiscal year	-	-	-	-
Fund balances (deficit), end of fiscal year	$ -	$ -	$ (7,838)	$ (7,838)

CITY OF DORAVILLE, GEORGIA
RENTAL MOTOR VEHICLE EXCISE TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS) FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Motor vechicle taxes	$ 57,000	$ 57,000	$ 37,444	$ (19,556)
Total revenues	57,000	57,000	37,444	(19,556)
Other financing uses:				
Transfers out	(57,000)	(57,000)	(37,444)	19,556
Total other financing uses	(57,000)	(57,000)	(37,444)	19,556
Net changes in fund balances	-	-	-	-
Fund balances, beginning of fiscal year	-	-	-	-
Fund balances, end of fiscal year	$ -	$ -	$ -	$ -

CITY OF DORAVILLE, GEORGIA
HOST FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS) FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Investment earnings	-	-	268	268
Intergovernmental	215,000	222,300	222,243	(57)
Total revenues	215,000	222,300	222,511	211
Expenditures:				
Current:				
General government	222,143	204,322	-	204,322
Public works	346,600	346,600	66,820	279,780
Culture and recreation	206,803	186,803	48,815	137,988
Total expenditures	775,546	737,725	115,635	622,090
Net changes in fund balances	(560,546)	(515,425)	106,876	622,301
Fund balances, beginning of fiscal year	542,725	542,725	542,725	-
Fund balances, end of fiscal year	$ (17,821)	$ 27,300	$ 649,601	$ 622,301

CITY OF DORAVILLE, GEORGIA
CAPITAL PROJECT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS) FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Budget			Variance With
	Original	Final	Actual	Final Budget
Expenditures:				
Current:				
Capital outlay	1,225,959	1,307,934	1,038,252	269,682
Total expenditures	1,225,959	1,307,934	1,038,252	269,682
Deficiency of revenues over expenditures	(1,225,959)	(1,307,934)	(1,038,252)	269,682
Other financing sources:				
Transfers In	680,150	749,165	749,165	-
Total other financing sources	680,150	749,165	749,165	-
Net changes in fund balances	(545,809)	(558,769)	(289,087)	269,682
Fund balances, beginning of fiscal year	558,769	558,769	558,769	-
Fund balances, end of fiscal year	$ 12,960	$ -	$ 269,682	$ 269,682

CITY OF DORAVILLE, GEORGIA

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUND
FOR THE YEAR ENDED JUNE 30, 2016

	Balance July 1, 2015	Additions	Deductions	Balance June 30, 2016
MUNICIPAL COURT FUND				
Assets:				
Cash	$ 683,158	$ 3,153,292	$ 3,100,613	$ 735,837
Liabilities:				
Due to others	$ 683,158	$ 3,153,292	$ 3,100,613	$ 735,837

STATISTICAL SECTION

This part of the City of Doraville's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Page

Financial Trends **61**

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity **63**

These schedules contain information to help the reader assess the City's most significant local revenue source, property tax.

Debt Capacity **71**

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information **73**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information **77**

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report for the relevant year.

CITY OF DORAVILLE, GEORGIA

NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(amounts expressed in thousands)

	2016	2015	2014	2013
Governmental activities				
Net investment in capital assets	9,681	8,884	9,199	9,018
Restricted	997	856	778	815
Unrestricted	492	1,456	3,890	2,347
Total governmental activities net position	11,170	11,196	13,866	12,180
Business-type activities				
Net investment in capital assets	3,121	1,832	1,148	1,193
Restricted	-	-	-	-
Unrestricted	662	1,640	2,176	1,752
Total business-type activities net position	3,784	3,472	3,324	2,945
Primary government				
Net investment in capital assets	12,802	10,716	10,347	10,211
Restricted	997	856	778	815
Unrestricted	1,154	3,096	6,066	4,099
Total primary government net position	14,953	14,668	17,191	15,125

1. 2005 was the first year for stormwater
From: Statement of Net Position
Statement of net assets

2012	2011	2010	2009	2008	2007
9,677	10,062	9,330	9,426	9,005	9,057
587	333	569	766	996	199
1,755	995	2,859	4,767	6,306	7,006
12,019	11,390	12,758	14,959	16,306	16,262
1,113	929	876	709	581	413
-	-	-	-	-	-
1,332	1,180	923	733	468	257
2,445	2,109	1,799	1,442	1,049	670
10,790	10,991	10,206	10,135	9,586	9,470
587	333	569	766	996	199
3,087	2,175	3,782	5,500	6,774	7,263
14,464	13,500	14,557	16,401	17,356	16,932

CITY OF DORAVILLE, GEORGIA

CHANGES IN NET POSITION
LAST TEN YEARS
(accrual basis of accounting)
(amounts expressed in thousands)

	2016	2015	2014	2013
Expenses				
Governmental activities:				
General government	1,757	2,106	1,987	1,588
Judicial	569	-	-	-
Public safety and courts	6,736	5,797	5,749	5,679
Public works	1,284	858	709	825
Culture and recreation	1,069	982	844	849
Tourism, economic & community development	1,480	1,163	500	392
Total governmental activities expenses	12,895	10,906	9,789	9,333
Business-type activities:				
Stormwater	547	379	186	168
Solid waste	429	473	434	345
Total business-type activities expenses	975	852	620	513
Total primary government expenses	13,870	11,758	10,409	9,846
Program Revenues				
Governmental activities:				
Charges for Services				
General government	1,710	678	310	286
Judicial	2,180	-	-	-
Public safety and courts	679	3,459	2,916	2,670
Public works	-	-	-	-
Culture and recreation	20	-	83	77
Tourism, economic & community development	-	4	7	-
Operating grants and contributions	84	78	61	97
Capital grants and contributions	306	292	1,069	229
Total governmental activities program revenues	4,978	4,513	4,446	3,359
Business-type activities				
Charges for Services				
Stormwater	839	623	593	502
Solid waste	395	387	397	383
Capital grants and contributions	52	-	-	-
Total business-type activities program revenues	1,286	1,011	991	886
Total primary government program revenues	6,264	5,523	5,437	4,245
Net (expense)/revenue				
Governmental activities	(7,917)	(6,394)	(5,343)	(5,974)
Business-type activities	311	159	370	373
Total primary government net expense	(7,606)	(6,235)	(4,972)	(5,601)
General Revenues and Other Changes in Net Position				
Governmental activities:				
Property taxes	4,342	3,313	3,283	2,592
Sales and use taxes[1]	294	119	102	101
Franchise taxes	705	657	631	603
Hotel/Motel occupancy tax	75	78	67	57
Motor vehicle taxes[2]	37	53	57	25
Business taxes	1,583	2,190	1,754	2,254
Other taxes	737	631	509	496
Unrestricted investment earnings	2	15	22	17
Miscellaneous	114	307	604	108
Special items	-	-	-	-
Transfers	-	19	-	(118)
Total general revenues and transfers	7,890	7,382	7,028	6,135
Business-Type activities				
Other taxes				
Unrestricted investment earnings	1	8	9	9
Transfers	-	(19)	-	118
Total business-type activities	1	(11)	9	127
Total primary government	7,890	7,371	7,038	6,262
Change in Net Position				
Governmental activities	(27)	988	1,686	161
Business-type activities	311	148	380	500
Total primary government	284	1,136	2,066	661

[1] Sales and use taxes were not reported separately prior to FY 2012.
[2] Motor Vehicle taxes were not reported separately prior to FY 2013.

Source: City of Doraville's audited financial statements

2012	2011	2010	2009	2008	2007
1,347	1,851	1,607	2,138	1,426	1,282
-	-	-	-	-	-
6,216	8,431	8,568	8,720	8,733	7,022
983	1,132	1,279	1,336	1,153	1,078
809	876	923	866	863	797
273	329	264	233	203	153
9,628	12,619	12,640	13,292	12,378	10,332
201	186	150	108	117	112
367	405	456	498	426	397
568	591	606	606	543	509
10,195	13,211	13,246	13,898	12,920	10,841
61	87	50	60	76	106
-	-	-	-	-	-
2,768	3,880	4,107	4,349	4,464	2,674
-	-	-	-	-	-
82	99	107	107	85	74
190	222	168	178	556	140
148	60	27	34	22	35
441	1,150	149	-	55	138
3,690	5,497	4,608	4,728	5,258	3,166
507	508	507	497	496	497
397	355	364	363	319	250
-	-	-	-	-	-
904	864	870	861	815	747
4,594	6,361	5,479	5,589	6,073	3,914
(5,938)	(7,122)	(8,032)	(8,564)	(7,120)	(7,166)
337	272	264	255	272	239
(5,601)	(6,850)	(7,767)	(8,309)	(6,848)	(6,927)
2,963	2,740	2,573	3,100	2,901	2,840
228	-	-	-	-	-
635	595	570	912	978	912
33	73	66	84	102	61
-	-	-	-	-	-
2,384	1,609	1,347	2,173	2,052	1,719
482	671	640	645	688	643
25	24	147	291	397	360
112	80	146	150	154	172
-	-	434	-		
-	(38)	(93)	(138)	(107)	(139)
6,862	5,755	5,831	7,216	7,164	6,567
1	-	-	-	-	-
-	38	93	138	107	139
1	38	93	138	107	139
6,863	5,793	5,923	7,354	7,272	6,707
924	(1,368)	(2,201)	(1,348)	44	(599)
337	311	357	393	379	378
1,262	(1,057)	(1,844)	(955)	424	(220)

CITY OF DORAVILLE, GEORGIA

GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN YEARS
(accrual basis of accounting)
(amounts expressed in thousands)

Fiscal Year	Property Taxes	Sales and use taxes[1]	Franchise Taxes	Hotel/Motel Occupancy taxes	Motor Vehicle Taxes[2]	Business Taxes	Other taxes	Total
2007	2,840	-	912	61	-	1,719	643	6,175
2008	2,901	-	978	102	-	2,052	688	6,721
2009	3,100	-	912	84	-	2,173	645	6,914
2010	2,573	-	570	66	-	1,347	640	5,196
2011	2,740	-	595	73	-	1,609	671	5,689
2012	2,963	228	635	33	-	2,384	482	6,725
2013	2,592	101	603	57	25	2,254	496	6,128
2014	3,283	102	631	67	57	1,754	509	6,403
2015	3,313	119	657	78	53	2,190	631	7,042
2016	4,342	294	705	75	37	1,583	737	7,774

[1] Sales and use taxes were not reported separately prior to FY 2012.

[2] Motor Vehicle taxes were not reported separately prior to FY 2013.

Source: City of Doraville's audited financial statements

CITY OF DORAVILLE, GEORGIA

FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands)

	2016	2015	2014	2013	2012
General Fund					
Reserved	-	-	-	-	-
Unreserved	-	-	-	-	-
Nonspendable[1]	231	186	49	48	115
Assigned	651	-	-	-	-
Unassigned	3,574	4,522	3,546	2,695	1,734
Total general fund	4,456	4,708	3,595	2,743	1,849
All other governmental funds					
Reserved	-	-	-	-	-
Unreserved	-	-	-	-	-
Nonspendable[1]					
Prepaids	7	7	2	-	-
Restricted for:					
Public safety	345	311	139	399	363
Capital projects	652	545	639	416	224
Committed:					
Tree removal and planting	29	15	16	20	32
Assigned for capital projects					
For capital projects	270	559	548	-	(20)
Unassigned	(15)	-	-	-	-
Total all other governmental funds	1,288	1,436	1,344	835	599

[1]The City adopted GASB56 in FY 2011.
Source: City's prior year audited financial statements.

2011	2010	2009	2008	2007
-	716	682	511	491
-	2,329	4,503	6,263	6,897
137	-	-	-	-
-	-	-	-	-
1,010	-	-	-	-
1,147	3,044	5,186	6,774	7,389
-	569	766	996	175
-	5	7	131	24
-	-	-	-	-
299	-	-	-	-
1	-	-	-	-
33	-	-	-	-
-	-	-	-	-
-	-	-	-	-
334	575	773	1,127	200

CITY OF DORAVILLE, GEORGIA

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands)

	2016	2015	2014	2013
Revenues				
Taxes	7,716	7,007	6,392	6,509
Licenses and permits	1,730	683	309	282
Intergovernmental	386	360	293	325
Fines and forfeitures	2,529	3,149	2,721	2,515
Charges for services	330	311	286	235
Interest income	2	15	22	17
Other revenues	117	318	633	109
Total revenues	12,811	11,841	10,656	9,994
Expenditures				
Current				
General government	1,654	1,828	1,940	1,629
Judicial	562	-	-	-
Public safety	6,289	5,507	5,389	5,206
Public works	1,173	986	666	762
Culture and recreation	1,028	1,012	850	807
Tourism, economic and community development	1,468	1,032	498	391
Capital Outlay	1,038	336		
Total expenditures	13,211	10,700	9,343	8,796
Excess of revenues over (under) expenditures	(401)	1,141	1,313	1,198
Other financing sources (uses)				
Insurance Reimbursements	-	-	-	-
Proceeds from sale of capital assets	-	46	48	51
Transfers in	1,097	697	645	455
Transfers out	(1,097)	(678)	(645)	(573)
Total other financing sources (uses)	-	65	48	(67)
Special item	**-**	-	-	-
Net change in fund balances	(401)	1,206	1,361	1,130
Debt service as a percentage of noncapital expenditures[1]	-	-	-	-

[1] As of FY2016, the City has no debt.
Source: City's prior years' audited financial statements

2012	2011	2010	2009	2008	2007
6,368	5,686	5,254	6,921	6,629	6,175
275	290	231	284	541	140
593	1,229	125	41	67	159
2,454	3,318	3,550	3,726	1,915	3,040
333	440	504	526	292	180
25	73	147	291	393	-
189	182	205	167	139	-
10,237	11,217	10,015	11,956	9,977	9,695
1,286	1,877	1,577	2,040	1,109	997
-	-	-	-	-	-
5,700	8,148	8,601	8,846	6,391	5,967
1,253	2,083	1,294	1,396	1,239	1,157
792	838	967	1,163	816	783
269	342	256	215	194	153
9,299	13,287	12,696	13,661	9,748	9,057
938	(2,070)	(2,681)	(1,704)	229	639
-	-	-	13	23	87
-	-	-	9	16	6
395	522	(542)	(604)	(573)	-
(395)	(560)	449	466	466	-
-	(38)	(92)	(116)	(68)	93
-	-	434	-	-	-
938	(2,108)	(2,339)	(1,820)	161	731
-	-	-	-	-	-

City of Doraville, Georgia

GOVERNMENTAL FUND TAX REVENUES BY SOURCE
LAST TEN YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands)

Fiscal Year	Property Taxes	Sales and use taxes[1]	Franchise Taxes	Hotel/Motel Occupancy taxes	Motor Vehicle Taxes[2]	Business Taxes	Other taxes	Total
2007	2,840	-	912	61	-	1,719	643	6,175
2008	2,911	-	978	102	-	2,052	688	6,731
2009	3,107	-	912	84	-	2,173	645	6,921
2010	2,630	-	570	66	-	1,347	640	5,253
2011	2,737	-	595	73	-	1,609	671	5,686
2012	2,345	228	635	33	-	2,384	482	6,107
2013	2,973	101	603	57	25	2,254	496	6,509
2014	3,272	102	631	67	57	1,754	509	6,392
2015	3,279	119	657	78	53	2,190	631	7,007
2016	4,284	294	705	75	37	1,583	737	7,716

[1] Sales and use taxes were not reported separately prior to FY 2012.

[2] Motor Vehicle taxes were not reported separately prior to FY 2013.

Source: Prior years' audited financial statements

CITY OF DORAVILLE, GEORGIA

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE - ALL TAXABLE PROPERTY
LAST TEN YEARS
(amounts expressed in thousands)

	Real Property									
Fiscal Year	Residential	Commercial	Personal Property	Public Utility	Motor Vehicle	Less: Tax Exempt Real Property[1]	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
2007	$ 128,167	$ 214,506	$ 118,668	$ 3,619	$ 15,620	$ 69,791	$ 410,789	7.500	$ 1,026,972	40.00%
2008	131,806	198,126	137,768	7,412	15,430	71,996	418,545	7.500	1,046,363	40.00%
2009	132,248	193,038	87,371	7,140	16,437	72,986	363,248	7.500	908,120	40.00%
2010	120,711	189,346	89,992	7,088	15,899	70,868	352,168	8.000	880,420	40.00%
2011	101,158	183,738	97,583	7,234	15,899	62,328	343,284	9.000	858,209	40.00%
2012	68,651	179,274	102,797	8,202	15,849	35,242	339,531	9.000	848,826	40.00%
2013	71,936	215,171	101,661	8,572	15,906	36,203	377,041	9.000	942,604	40.00%
2014	86,096	220,056	102,041	8,082	14,025	37,541	392,760	8.750	981,900	40.00%
2015	114,400	312,871	145,971	8,440	9,332	66,166	524,848	8.500	1,312,121	40.00%
2016	120,733	320,384	134,591	9,564	7,002	62,735	529,539	8.371	1,323,847	40.00%

[1] City reduced the homestead exemption on residential property from $50,000 to $25,000 in 2012.

Source : DeKalb County Tax Commissioner's office

CITY OF DORAVILLE, GEORGIA

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(Per $1000 of Assessed Value)
LAST TEN YEARS

		DeKalb County								
Calendar Year	Doraville[1]	Operating Millage	Debt Service Millage	Fire District Millage	Hospital Millage	Special Svcs Millage	Total County Millage	Total School District Millage	State	Total Direct & Overlapping Rates
2007	7.500	7.54	0.53	2.61	0.89	1.200	12.77	22.98	0.25	43.500
2008	7.500	7.99	0.51	2.54	0.84	1.180	13.06	22.98	0.25	43.790
2009	7.500	8.00	0.57	2.46	0.96	1.200	13.19	22.98	0.25	43.920
2010	8.000	8.00	0.57	2.46	0.96	1.200	13.19	22.98	0.25	44.420
2011	9.000	9.43	0.87	2.70	0.88	0.250	14.13	22.98	0.25	46.360
2012	9.000	10.43	0.70	3.29	0.94	0.160	15.52	23.98	0.20	48.700
2013	9.000	10.71	0.00	2.82	0.80	0.190	14.52	23.98	0.15	47.650
2014	8.750	8.22	0.01	2.87	0.80	0.270	12.17	23.98	0.10	45.000
2015	8.500	10.39	0.01	2.75	0.89	0.370	14.41	23.73	0.05	46.690
2016	8.371	8.76	0.48	2.57	0.74	0.528	13.08	23.38	0.00	44.829

[1] The City only has one tax rate, there are no components to total.

Sources : DeKalb County Tax Commissioner's office
Georgia Department of Revenue

CITY OF DORAVILLE, GEORGIA

Principal Property Taxpayers
Current and Nine Years Ago
(amounts expressed in thousands)

	2016			2007		
Property Owner	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Doraville Sixty LLC	17,000,000	1	3%			
ROC IT GA Jasmine LLC	12,999,960	2	2%			
Motiva Enterprises LLC	11,062,212	3	2%	$ 7,615,804	4	2%
Selig Enterprises Inc	10,133,487	4	2%			
CH Realty IV/MK LLC	9,193,410	5	2%			
Chevron USA Products Co	8,941,697	6	2%	5,693,175	8	1%
BP Products North America Inc	8,551,664	7	1%	6,499,841	6	1%
Tuxedo Real Estate Partners	7,316,120	8	1%			
PCCP JSP Lincoln Parc Apt	7,095,375	9	1%			
Halpern Enterpirses Inc	7,042,878	10	1%	12,396,840	2	3%
General Motors Corp				59,693,686	1	13%
Brandsmart USA of Doraville				7,731,720	3	2%
Buford Highway Shopping Center				7,614,840	5	2%
Star Enterprise 58194				6,203,204	7	1%
Doraville Investors LLC				4,736,160	9	1%
Home Depot U S A Inc				3,996,560	10	1%
	$ 99,336,803		17%	$ 122,181,830		27%

CITY OF DORAVILLE, GEORGIA

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Total Tax Levy for Fiscal Year	Collected within the fiscal year of the Levy		Collections in Subsequent Years (2)	Total Collections to Date	
		Amount (1)	Percentage of Levy		Amount	Percentage of Levy
2007	$ 2,769,920	$ 2,765,548	99.84%	$ 3,287	$ 2,768,835	99.96%
2008	2,695,255	2,692,694	99.90%	-	2,692,694	99.90%
2009	2,862,451	2,706,026	94.54%	151,390	2,857,416	99.82%
2010	2,558,579	2,485,280	97.14%	67,140	2,552,420	99.76%
2011	2,597,360	2,529,827	97.40%	57,545	2,587,372	99.62%
2012	2,951,469	2,771,623	93.91%	55,046	2,826,669	95.77%
2013	2,829,970	2,776,263	98.10%	47,636	2,823,898	99.79%
2014	3,160,007	3,119,504	98.72%	36,854	3,156,358	99.88%
2015	3,212,448	3,188,359	99.25%	(5,006)	3,183,353	99.09%
2016	4,242,498	4,183,571	98.61%	-	4,183,571	98.61%

(1) For 2008, the amount collected in subsequent years cannot be determined.
(2) Negative collections can result from adjustments to the tax bills due to appeals. For 2015, the amounts collected in the subsequent year did not exceed the amount of refunds issued due to appeals. Collections subsequent to 2016 are not yet available.

CITY OF DORAVILLE, GEORGIA

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
June 30, 2016
(amounts expressed in thousands)

	Total Amount Outstanding	Estimated Percentage Applicable (1)	Amount Applicable to City of Doraville
Overlapping General Obligation debt:			
DeKalb County	$ 359,180	2.56%	$ 9,195
DeKalb County Board of Education	141,047	2.70%	3,808
Total overlapping debt	500,227		13,003
City direct debt:	-	100%	-
Total direct and overlapping debt	500,227		13,003

Source: Assessed value data used to estimate applicable percentages and debt outstanding obtained from DeKalb County's Finance Department as of December 31, 2015.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and business should be taken into account. Hoveger, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the County's taxable assessed value that is within the City's boundaries and dividing it by the County's total taxable assessed value.

CITY OF DORAVILLE, GEORGIA

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	Fiscal year				
	2016	2015	2014	2013	2012
Debt limit	$ 59,689,614	$ 59,101,410	$ 43,030,073	$ 41,324,483	$ 37,477,232
Total net debt applicable to limit	-	-	-	-	-
Legal debt margin	59,689,614	59,101,410	43,030,073	41,324,483	37,477,232
Assessed value	534,160,705	524,848,444	392,760,018	377,041,416	339,530,739
Add back: exempt real property	62,735,439	66,165,651	37,540,708	36,203,412	35,241,583
Total assessed value	596,896,144	591,014,095	430,300,726	413,244,828	374,772,322

Debt limit (10% of total assessed value)	$ 59,689,614
Debt applicable to limit:	
General obligation bonds	-
Less: Amount set aside for repayment of general obligation debt	-
Total net debt applicable to limit	-
Legal debt margin	59,689,614

Total net debt applicable to the limit as a percentage of the debt limit

Note: Under state finance law, the City's outstanding general obligation debt should not exceed 10 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

The City did not have any general obligation debt outstanding as of fiscal year 2016.

2011	2010	2009	2008	2007
$ 40,561,213	$ 42,303,583	$ 43,623,400	$ 49,054,173	$ 45,591,623
-	-	-	-	-
40,561,213	42,303,583	43,623,400	49,054,173	45,591,623
343,283,791	352,167,954	363,248,070	418,545,286	386,125,616
62,328,336	70,867,872	72,985,927	71,996,446	69,790,616
405,612,127	423,035,826	436,233,997	490,541,732	455,916,232

CITY OF DORAVILLE, GEORGIA

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

Fiscal Year	Population (1)	Personal income (in thousands) (2)	Per Capita Personal Income (2)	Median Age (3)	School Enrollment (4)	Unemployment Rate (5)
2007	10,319	$ 27,032,839	$ 39,698	29.0	2,073	4.80%
2008	10,294	27,726,943	40,439	29.0	2,162	6.40%
2009	10,267	26,722,970	38,692	29.0	2,269	10.00%
2010	8,330	26,950,612	38,914	31.5	2,414	10.80%
2011	8,386	29,401,659	42,126	31.5	2,531	10.50%
2012	10,571	29,694,392	41,923	31.5	2,846	9.40%
2013	10,658	30,413,797	42,541	31.5	3,162	8.40%
2014	10,761	31,963,587	42,407	31.5	3,501	7.20%
2015	10,896	31,963,587	42,407	31.5	3,510	5.90%
2016	10,896	31,963,587	42,407	31.5	3,565	5.20%

Sources : (1) U.S. Census Bureau, Population Estimates (available annually)
(2) U.S. Department of Commerce, Bureau of Economic Analysis (for DeKalb County)
(3) U.S. Census Bureau, 2006-2010 American Community Survey and 2010-2014 American Community Survey 5-Year Estimates
(4) Georgia Department of Education
(5) U.S. Department of Labor, Bureau of Labor Statistics (for DeKalb County); Georgia Department of Labor for ARC

CITY OF DORAVILLE, GEORGIA

Principal Employers
Current and Nine Years Ago

	2016			2007		
Employer	Number of Employees (3)	Rank	Percentage of Total City Employment (2)	Number of Employees(1)	Rank	Percentage of Total City Employment (2)
United Temps, Inc.	468	1	5%			
Buford Highway Farmers Market	386	2	4%			
Alsco Inc	258	3	3%			
Nordic Logistic And Warehousing, Llc	213	4	2%			
Waste Pro Atlanta	203	5	2%			
One Up Innovations, Inc	153	6	2%			
The Home Depot #115	145	7	2%			
Currey & Company, Inc.	135	8	2%			
Hennessy Lexus Of Atl	126	9	1%	115	4	1%
Nalley Nissan Of Atlanta	124	10	1%			
Harris Ventures, Inc. d/b/a Staff Zone				976	1	12%
Brandsmart USA				240	2	3%
The Home Depot #115				174	3	2%
City of Doraville				113	5	1%
Innerface Architectural Signage, Inc.				108	6	1%
Cooper-Atlanta Transportation Service, Inc				94	7	1%
Nations Recovery Center Inc				82	8	1%
Fortune-Johnson, Inc.				72	9	1%
Mai Wa Food Trading Inc. (DBA 99 Ranch Market)				51	10	1%
	2,211		26%	2,025		24%

(1) Source: 2007 individual employer's business license filings.

(2) Source: U. S. Bureau of Labor Statistics

(3) Source: 2016 individual employer's business license filings.

CITY OF DORAVILLE, GEORGIA

FULL-TIME EQUIVALENT CITY EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Function										
General government	14	15	13	13	12	13	12	12	10	10
Public safety	60	63	61	62	62	80	78	80	75	74
Public works	15	11	9	9	11	14	16	18	16	17
Community development	3	2	2	3	5	5	4	4	3	3
Culture and recreation	27	27	27	25	18	22	19	10	11	9
Total	119	118	112	112	108	134	129	124	115	113

Source: City of Doraville Finance Department (Payroll)

CITY OF DORAVILLE, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

Function	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Public Safety										
Police										
Station/Jail	1	1	1	1	1	1	1	1	1	1
Patrol Units	45	40	40	39	38	35	35	30	30	30
Municipal Court										
Court Building	1	1	1	1	1	1	1	1	1	1
Public Works										
Maintenance Shop	1	1	1	1	1	1	1	1	1	1
Streets (miles)	65	65	52	52	52	52	52	52	52	52
Culture and Recreation										
Parks Acreage	33	33	33	33	33	33	33	33	33	33
Parks	7	7	7	7	7	7	7	7	7	7
Arena	1	1	1	1	1	1	1	1	1	1
Swimming Pool	1	1	1	1	1	1	1	1	1	1
Community Center	1	1	1	1	1	1	1	1	1	1
Walking Track	1	1	1	1	1	1	1	1	1	1
Library	1	1	1	1	1	1	1	1	1	1
General Government										
Municipal Building	1	1	1	1	1	1	1	1	1	1

Source: Various City Departments

CITY OF DORAVILLE, GEORGIA

OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

Function	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Public safety										
Arrests	2,121	2,066	2,472	2,554	1,299	1,664	1,926	1,380	1,060	2,198
Accidents	3,018	2,923	2,301	1,955	1,677	1,734	1,711	1,784	1,869	2,170
Calls for Service	44,663	45,440	48,549	44,694	41,176	60,670	53,770	53,438	34,662	30,341
Citations Processed	12,726	12,106	17,480	14,343	11,637	14,797	15,516	18,421	16,969	20,505
Community Development										
Permits issued[3]	875	788	707	-	-	-	-	-	-	-
Culture and recreation										
Park acres maintained	33	33	33	33	33	33	33	33	33	33
Library circulation[2]	72,553	73,948	75,171	71,990	74,266	-	-	-	-	-
Library visitors[2]	78,169	70,827	76,029	79,549	78,169	-	-	-	-	-
Public Works[1]										
Work Orders Completed	3,804	3,413	2,422	-	-	-	-	-	-	-

[1] Public Works implemented a work order tracking system in FY 2014. Work order data is not available prior to 2014.

[2] Library statistics are not available prior to 2011.

[3] Community Development began tracking the number of permits issued in 2014. Information on permits issued prior to 2014 is not available.

Source: Various City Departments