THE CITY OF Doraville

Diversity, Vitality, Community

CITY OF DORAVILLE, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

Prepared By:
Angela Jackson
Finance Director

CITY OF DORAVILLE, GEORGIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

TABLE OF CONTENTS

Page

INTRODUCTORY SECTION

Letter of Transmittal ..... i-iv
Certificate of Achievement v
List of Elected and Appointed Officials vi
Organizational Chart vii

FINANCIAL SECTION

Independent Auditor's Report 1-3
Management's Discussion and Analysis 4-11
Basic Financial Statements:
Government-wide Financial Statements:
Statement of Net Position 12
Statement of Activities 13
Fund Financial Statements:
Balance Sheet - Governmental Funds 14
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds 15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities 16
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) - General Fund 17
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (GAAP Basis) – Emergency 911 Fund 18
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (GAAP Basis) – Multiple Grants Fund 19
Statement of Net Position - Proprietary Funds 20
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds 21
Statement of Cash Flows - Proprietary Funds 22
Statement of Fiduciary Assets and Liabilities - Agency Fund 23
Notes to Financial Statements 24-51
Required Supplementary Information:
Schedule of Changes in City's Total OPEB Liability and Related Ratios 52
Schedule of Changes in City's Net Pension Liability and Related Ratios 53
Schedule of City Contributions 54
Supplementary Information:
Combining Nonmajor Fund Financial Statements:
Combining Balance Sheet - Nonmajor Governmental Funds 55
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds 56

TABLE OF CONTENTS (CONTINUED)

Page

Supplementary Information (Continued):
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) - Tree Bank Fund 57
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) – Confiscated Assets Fund 58
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) – Hotel/Motel Tax Fund 59
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) - Rental Motor Vehicle Excise Tax Fund 60
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) – Host Fund 61
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) – Capital Project Fund 62
Statement of Changes in Assets and Liabilities – Agency Fund 63
Schedule of Expenditures of Special Purpose Local Option Sales Tax 64

Statistical Section
Net Position by Component 65
Changes in Net Position 66
Governmental Activities Tax Revenues by Source 67
Fund Balances of Governmental Funds 68
Changes in Fund Balances of Governmental Funds 69
Governmental Fund Tax Revenues by Source 70
Assessed Value and Estimated Actual Value of Taxable Property 71
Property Tax Rates - Direct and Overlapping Governments 72
Principal Property Taxpayers 73
Property Tax Levies and Collections 74
Ratios of Outstanding Debt by Type 75
Direct and Overlapping Governmental Activities Debt 76
Legal Debt Margin 77
Demographic and Economic Statistics 78
Principal Employers 79
Full-time Equivalent City Employees by Function 80
Capital Asset Statistics by Function/Program 81
Operating Indicators by Function/Program 82

INTRODUCTORY SECTION

Mayor
Joseph Geierman

Mayor Pro Tem
Maria Alexander

City Council
Andy Yeoman
Gerald Evans
Chris Henshaw
Rebekah Cohen Morris
Stephe Koontz

THE CITY OF Doraville℠
Diversity. Vitality. Community

City Manager
Chris Eldridge

Finance Director
Angela Jackson

Finance Department
3725 Park Avenue
Doraville, GA 30340
Phone: (770) 451-8745
www.doravillega.us

May 19, 2021

The Honorable Joseph Geierman, Mayor
Members of the Doraville City Council,
And Citizens of the City of Doraville

Dear Mayor, Council Members and Citizens:

The Comprehensive Annual Financial Report of the City of Doraville, GA for the fiscal year ended June 30, 2020, is submitted herewith. This report consists of management's representations concerning the finances of the City of Doraville, GA. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the City. To the best of our knowledge, the enclosed data are accurate in all material aspects and fairly present the financial position and results of operations of the City. All disclosures necessary to enable interested citizens to gain a reasonable understanding of the City's financial affairs are included.

To provide a reasonable basis for making its representations, management has established a comprehensive framework of internal controls surrounding the accounting system. Internal accounting controls are designed to provide a reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that: (1) the cost of control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. We believe that the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

In compliance with state laws requiring an annual audit by independent certified public accountants, the financial statements for the fiscal year ended June 30, 2020, were audited by Mauldin & Jenkins, LLC, a firm of licensed certified public accountants. The goal of an independent audit is to provide reasonable assurance that the financial statements are free of material misstatements. The audit involved performing procedures to obtain audit evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and evaluating the risks of material misstatement whether due to fraud or error. Mauldin & Jenkins rendered an unmodified ("clean") opinion and it is included in this report. Their audit was conducted in accordance with auditing standards generally accepted in the United States of America and with *Government Auditing Standards* issued by the Comptroller of the United States of America. An unmodified opinion indicates that the audit did not disclose any conditions that would cause the basic financial statements not to be fairly presented in all material aspects. The independent auditor's report is located at the front of the financial section.

Generally accepted accounting principles require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City of Doraville's MD&A can be found immediately following the independent auditor's report.

PROFILE OF THE CITY OF DORAVILLE

The City of Doraville is one of eight municipalities, located in DeKalb County, Georgia with an area of approximately 4.92 square miles. Doraville was incorporated on December 15, 1871. The heart of the community was the Atlanta and Richmond Air-Line Railway depot. The City's original boundary, as chartered by the State of Georgia, was one-half mile in every direction from the historic depot. Today, the historic depot site is the current location of the Doraville Marta station. From its inception until the 1940s, Doraville was a small agricultural community that served the interests of a larger surrounding farm area. Two events changed the nature of Doraville. Just before WWII; DeKalb County built a major water supply system into the area and Plantation Pipeline built a pumping system and storage facility in Doraville. Because Doraville was on the main rail line and had the new water system available; General Motors selected Doraville as the site for its new assembly plant after the war. As a result, growth exploded in the 1940s and 1950s.

Doraville operates under a "council-manager" form of government that divides responsibilities between elected officials and an appointed city manager. Citizens elect the mayor and 6 council members to serve four-year staggered terms. Each year at the first regularly scheduled meeting in January, the Council elects a Mayor Pro Tem from among its members. The Mayor Pro Tem assumes all duties and powers of the Mayor during the Mayor's absence. It is the responsibility of the Doraville City Council to set policy for City operations, to set millage rates for property taxes, to approve a balanced budget for the City's operations, to pass ordinances and resolutions and to hear and act on requests for rezoning and annexation. Their responsibilities also include appointing the city manager, city attorney, city clerk and members of various boards and commissions. The city manager administers the policy and decisions made by city council and oversees the day-to-day operations of City government including the supervision of all department directors.

The City provides a range of municipal services to its residents including: police and E911 services; planning and engineering; code enforcement; street maintenance; municipal court; traffic control; library; recreation and cultural activities; maintenance and inherent support services. 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.

The annual budget is the foundation of the City's financial plan and assists in the control of the financial stability and health of the government. The Official Code of Georgia Annotated, Section 36-81-2 requires the governing authority of each local government to adopt an annual balanced budget for the general fund, each special revenue fund, each debt service fund and project length balanced budgets for each capital projects fund. The mayor and council are required to adopt a final balanced budget no later than the close of the fiscal year. The budget is prepared with the legal level of control by fund and department. Legal level of control establishes the lowest level of budgetary detail at which a local government's management may not reassign resources without approval of the governing authority. Transfers of appropriations within any fund below the local government's legal level of control shall require only the approval of the City Manager. The City Manager may transfer resources within a department within a fund as necessary, however, transfers between departments or funds, need approval from the City Council.

LOCAL ECONOMY

The City's culturally diverse population and international cuisine perfectly supports the motto of "Diversity, Vitality, Community". Foreign-born citizens represent 46% of the population while native Americans represent 54% of Doraville's population. Only 31% of the population speaks one language, English, while 69% can speak multiple languages.

The City of Doraville exploded with growth in the 1940s due to arrival of the GM Assembly Plant, The GM plant has closed creating an opportunity for the City to once again explode with growth due to the development of the exact same site that created growth so many years ago. Doraville has just recently closed a deal on the old GM site. It will become the largest presence of media and film in the State of Georgia. It will have 11 studios, a mixed-use development project including retail and living space. It will also have an E-gaming center. It is predicted to become 2nd to Hollywood for the film and media industry. They are calling the new development, Studio City. The redevelopment of the former GM site has prompted further development in other areas of the City.

The City has another mixed-use development in the early stages of development. It will also be a retail and living space.

There are currently plans for an Aerospace production facility to move into Doraville. The plans are to create a commercial jet that will fly 3,000 miles per hour.

Up until this point, Doraville's economy has carried on with a mix of small and medium sized businesses. Many small ethnic restaurants can be found along Buford Highway and Peachtree Industrial Blvd. Doraville is also the corporate home of Big Green Egg and Serta Simmons Bedding.

Doraville had been experiencing tremendous and consistent growth in commercial business licenses and both commercial and building permits. Local economic health could also be seen in the City's tax digest; which has continued to increase.

Great things were and continue to be happening in Doraville; even amidst the national pandemic. COVID-19 has had a negative impact on the City's finances and local economy in the last quarter of fiscal year 2020. The proactive and collaborative efforts with all of the cities in our county and the joint effort with our local businesses definitely helped to lessen the unique shock of the pandemic. The long-term impact is still to be determined.

LONG-TERM FINANCIAL PLANNING

The City's policy is to maintain a minimum General Fund balance reserve equal to twenty-five percent 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 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. The residential community continues to experience re-development through builders and developers acquiring existing single family homes for new subdivisions as well as multi-family and mixed use areas.

RELEVANT FINANCIAL POLICIES

Throughout the year, the Finance Department reviewed 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 City.

MAJOR INITIATIVES

Major program initiatives implemented during the course of this past year include:

Safety Striping Program – In an effort to continue to make the streets safe for all pedestrians and residents, various safety striping projects were completed throughout the city. The streets addressed include Winters Chapel Road, Park Avenue, and Wheeler Road and Chestnut Road.

Serta Simmons Bedding, LLC (SSB) – The new corporate headquarters for SSB was occupied in the first quarter of 2019 on the Assembly site, adjacent to Third Rail Studios. The approximately 210,000 square-foot facility spans five acres and features an Innovation Center and multi-brand showrooms. According to SSB officials, they are the largest distributor and manufacturer of mattresses in the U.S.

Stormwater Management – Stormwater management is the control and use of stormwater runoff. Effective stormwater management provides environmental, social, and economic benefits to local communities. Given the importance of stormwater management, the City continued to invest in stormwater infrastructure projects completing the Jess Norman Way project, Ridgeway Drive pipe replacement, and various catch basin upgrades and repairs. The City continues to monitor and evaluate its stormwater management system, and plan capital projects for future years.

Special Purpose Local Option Sales Tax (SPLOST) – The City began receiving SPLOST funds in fiscal year 2018 generated by a 1% sales tax levied by DeKalb County. An intergovernmental agreement provides the City with a monthly allocation of funds which are used for capital infrastructure projects. These capital projects include transportation projects, such as Oakcliff Road Phase 1 and 2, various traffic calming projects, sidewalk repair and replacement, and pavement management; Public safety and related capital equipment projects, such as replacement police vehicles, public safety building improvements, and municipal courthouse renovations; and repairs to capital outlay projects, such as library improvements, various citywide parks improvements, and citywide signage.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Doraville for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2019. In order to be awarded the Certificate of Achievement, the City must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

The Certificate of Achievement is valid for only one year. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting this report to GFOA to determine its eligibility for another certificate.

The preparation of this report was accomplished with the dedicated efforts of the Finance Department staff and through the cooperation of all City departments. We appreciate the dedication and support of each staff member for the contributions made in the preparation of this report. We would also like to thank the Mayor, City Council and City Manager for the support and guidance they have given us in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectfully submitted,

Angela Jackson

Angela Jackson
Director of Finance

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Doraville
Georgia

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2019

Christopher P. Morrill

Executive Director/CEO

City of Doraville, Georgia

List of Elected and Appointed Officials
June 30, 2020

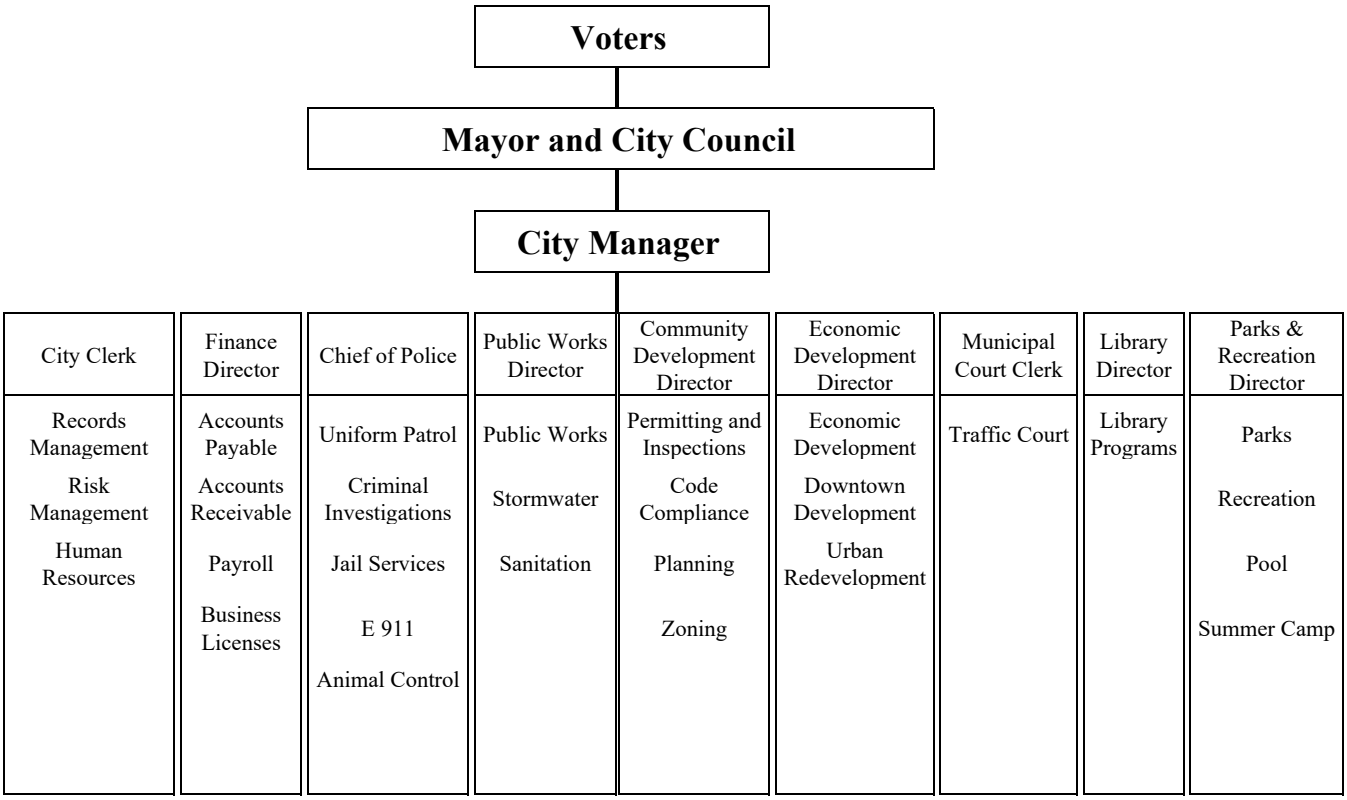
City Council

Joseph Geierman	Mayor
Stephe Koontz	Mayor Pro Tem, District 3
Vacant	Councilmember, District 1
Andy Yeoman	Councilmember, District 1
Rebekah Cohen Morris	Councilmember, District 2
Chris Henshaw	Councilmember, District 2
Maria Alexander	Councilmember, District 3

Administration Officials

Charles “Chuck” Atkinson	Interim City Manager
Cecil McLendon	City Attorney
William Riley	Solicitor
Allison Tarpley	City Clerk
Vacant	Finance Director
Vacant	Chief of Police
Chris LaFleur	Interim Public Works Director
Enrique Bascunana	Community Development Director
Luke Howe	Economic Development Director
Corally Rivera	Municipal Court Clerk
Tammy Henry	Library Director
Vacant	Parks & Recreation Director

Organizational Chart



FINANCIAL SECTION

MAULDIN & JENKINS

CPAs & ADVISORS

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, 2020, 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, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund, the Emergency 911 Fund, and the Multiple Grants 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 4-11, the schedule of the City's Total Other Postemployment Benefits Liability and ratios on page 52, the Schedule of City's Net Pension Liability and Related Ratios on page 53, and the Schedule of City Contributions on page 54 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 schedule of expenditures of special purpose local option sales tax, as required by the Official Code of Georgia 48-8-121, and 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 and the schedule of expenditures of special purpose local option sales tax (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 May 19, 2021, 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 solely 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 the effectiveness of the City's 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
May 19, 2021

CITY OF DORAVILLE
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2020

As management of the City of Doraville (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2020. Management encourages readers to consider the information presented in this analysis in conjunction with the additional information we have included in our letter of transmittal, which can be found on pages i-iv in the introductory section of this report.

Financial Highlights

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at June 30, 2020 by $18,353,179.

- The total net position increased by $1,596,888. The increase in net position was due to an increase in governmental activities of $1,022,399 and an increase in business-type activities of $574,489.

- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $7,521,840 an increase of $90,105 in comparison with the prior year. The portion of the governmental funds total fund balance that is unassigned and available for spending at the City's discretion is $4,682,868 and $2,707,844 is restricted, committed or assigned to other City projects and $131,128 is unassigned.

- At the end of the current fiscal year, unassigned fund balance for the general fund was $4,682,868 or 35% of total General Fund expenditures.

- The City's total long-term debt obligations consisted of accrued compensated absences of $307,180, installment note payable of $620,433, net pension liability of $3,670,550, and a total OPEB liability of $1,764,558. It has been a past and present policy of the Mayor and Council to keep the City financially sound and limit long-term debt.

Overview of the Financial Statements
This discussion and analysis are intended to serve as an introduction to the City's basic financial statements. The 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.

Government-wide financial statements
The government-wide financial statements provide both long-term and short-term information about the City's overall financial status. These statements use a format similar to a private-sector business. They include the Statement of Net Position and the Statement of Activities, which appear on pages 12 and 13 of this report.

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 declining.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All of the current year's revenues and expenses are accounted for in the Statement of Activities, regardless of the timing of the 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, such as uncollected taxes and earned but unused vacation leave. Additionally, this statement shows how much of the City's activities are funded by program revenue (charges for services, grants and contributions) and how much the City's functions rely on general revenues (primarily taxes) for funding.

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.

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 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.

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 five major governmental funds and eight non-major governmental funds. The City's major governmental funds are the General Fund, the Multiple Grants Fund and the SPLOST 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. Individual data for the remaining funds are combined into a single, aggregate column marked "Nonmajor Governmental Funds". Individual fund data for each of these non-major governmental funds is provided in the form of combining statements, located in the "Combining and Individual Fund Statements and Schedules" section beginning on page 55.

Governmental Funds

Major	Nonmajor
General	Confiscated Asset
Emergency 911	Tree Bank
Multiple Grants	Hotel/Motel Tax
SPLOST	Rental Motor Vehicle Excise Tax
HOST	HOST
	Capital Project
	Downtown Development Authority
	Tax Allocation District

The City adopts an annual budget for each of its governmental funds. A budgetary comparison statement is provided for the General Fund, Emergency 911 Fund, and the Multiple Grants Fund to demonstrate compliance with the fiscal year ended June 30, 2020 budget and can be found beginning on page 17 in the basic financial statements. A budgetary comparison statement is also provided for each special revenue fund, the capital project fund and the blended component unit to present budgetary compliance and they are included in the "Combining and Individual Fund Statements and Schedules" section and begin on page 55.

Proprietary funds: The financial statements include two enterprise funds: the Solid Waste Management Fund and the Storm Water Management Fund. Enterprise funds are a type of proprietary fund used to report the same functions as business -type activities in the government-wide financial statements.

The City of Doraville uses enterprise funds to provide resources for storm water and solid waste services. Because both funds provide services predominantly for governmental functions rather than component units, these funds have been included within governmental activities in the government-wide financial statements.

Proprietary fund statements follow the governmental fund statements in this report. They provide the same type of information as the government-wide financial statements, only in more detail, since enterprise and internal service funds apply the accrual basis of accounting. Information is presented separately in the 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 financial statements 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. The basic fiduciary fund financial statements can be found on page 23 of this report.

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. The notes to the financial statements can be found on pages 24-51 of this report.

Other information. In addition to the basic financial statement and accompanying notes, this report also presents certain other supplementary information which consists of required supplemental information regarding the City's defined Benefit Pension Plan and the other postemployment benefit (OPEB) Plan. The related schedules can be found on pages 52-54.

Individual fund statements and schedules are presented immediately following the required supplementary information. Individual fund statements and schedules can be found on pages 55 through 64 of this report.

Additional information about the City, which may be of interest to the reader, is found in the statistical section of the report, on pages 65-82.

Government-wide Financial Analysis

As noted earlier, net position over time can be a useful indicator of a government's financial position. At June 30, 2020, the City's assets and deferred outflows exceeded liabilities and deferred inflows by $18,353,179. The City's net position reflects its investment in capital assets less related debt, if any. As of June 30, 2020, there was debt of $620,433 related to an installment purchase of public safety equipment and capital assets. Capital assets are used to provide services to citizens and they are not available for future spending. Of the total net position $2,215,547 or 12% is restricted for public safety, capital improvement projects and Tourism and a ($221,402) or (-1%) unrestricted deficit. 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, 2020 and 2019

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Assets:						
Current and Other Assets	$ 8,348,933	$ 8,331,469	$ 1,212,807	$ 677,965	$ 9,561,740	$ 9,009,434
Capital Assets	12,883,737	12,025,284	4,095,730	4,094,534	16,979,467	16,119,818
Total Assets	21,232,670	20,356,753	5,308,537	4,772,499	26,541,207	25,129,252
Deferred Outflows of Resources	694,214	2,051,602	-	-	694,214	2,051,602
Liabilities:						
Current Liabilities	1,234,003	1,240,052	23,405	61,856	1,257,408	1,301,908
Long-term Liabilities	5,839,162	8,792,137	-	-	5,839,162	8,792,137
Total Liabilities	7,073,165	10,032,189	23,405	61,856	7,096,570	10,094,045
Deferred Inflows of Resources	1,785,672	330,518	-	-	1,785,672	330,518
Net Position:						
Investment in Capital Assets	12,263,304	11,102,570	4,095,730	4,094,534	16,359,034	15,197,104
Restricted	2,215,547	2,677,492	-	-	2,215,547	2,677,492
Unrestricted	(1,410,804)	(1,734,414)	1,189,402	616,109	(221,402)	(1,118,305)
Total Net Position	$ 13,068,047	$ 12,045,648	$ 5,285,132	$ 4,710,643	$ 18,353,179	$ 16,756,291

A portion of the net position of the governmental activities (17%) represents resources that are subject to restrictions on how they may be used. The decrease of the shortfall in unrestricted net position of governmental activities at June 30, 2020 ($1,410,804) is primarily attributable to revenue exceeding expenses, and the change in net pension liability and total OPEB liability in the current fiscal year. Unrestricted net position represents the part of net position that can be used to finance operations without constraints established by debt covenants, enabling legislation, or other legal requirements. The unrestricted net position of business-type activities at June 30, 2020 was $1,189,402 and may be used to meet the ongoing obligations to citizens and creditors.

The City reported positive balances in net position for both governmental and business-type activities. Net position increased for business type activities by $574,489 and increased for governmental activities by $1,022,399.

City of Doraville, Georgia's Statement of Activities
As of Fiscal Years Ended June 30, 2020 and 2019

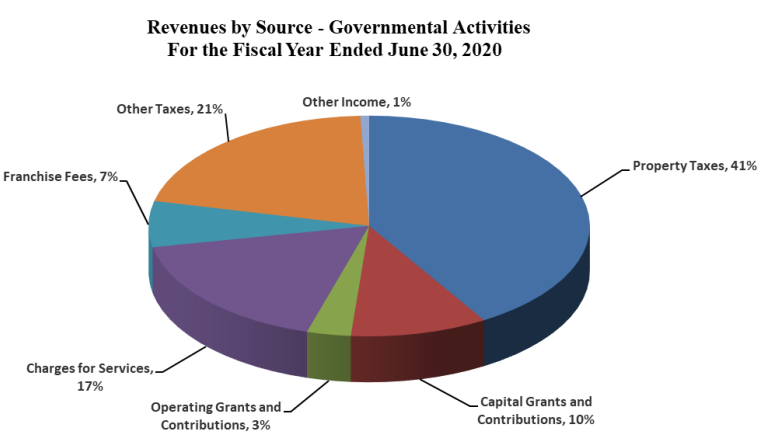
	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program Revenues						
Charges for Services	$ 2,851,387	$ 3,823,461	$ 1,529,073	$ 1,221,163	$ 4,380,460	$ 5,044,624
Operating Grants and Contributions	528,999	90,199	-	-	528,999	90,199
Capital Grants and Contributions	1,649,454	2,012,598	-	-	1,649,454	2,012,598
General Revenues						
Property Taxes	6,786,187	6,451,653	-	-	6,786,187	6,451,653
Other Taxes	4,514,185	5,182,402	-	-	4,514,185	5,182,402
Interest	37,740	36,277	1,971	187	39,711	36,464
Other	67,492	85,424	-	-	67,492	85,424
	16,435,444	17,682,014	1,531,044	1,221,350	17,966,488	18,903,364
Expenses:						
General Government	2,262,359	2,183,450	-	-	2,262,359	2,183,450
Public Safety and Courts	9,174,687	9,142,407	-	-	9,174,687	9,142,407
Public Works	1,655,748	1,591,792	-	-	1,655,748	1,591,792
Culture and Recreation	822,949	918,176	-	-	822,949	918,176
Tourism, Economic, and Community Development	1,483,147	1,590,751	-	-	1,483,147	1,590,751
Interest on Long-term Debt	14,155	19,413	-	-	14,155	19,413
Stormwater	-	-	546,598	375,456	546,598	375,456
Solid Waste	-	-	409,957	424,017	409,957	424,017
	15,413,045	15,445,989	956,555	799,473	16,369,600	16,245,462
Change in Net Position	1,022,399	2,236,025	574,489	421,877	1,596,888	2,657,902
Net Position - beginning of year	12,045,648	9,809,623	4,710,643	4,288,766	16,756,291	14,098,389
Net Position - end of year	$ 13,068,047	$ 12,045,648	$ 5,285,132	$ 4,710,643	$ 18,353,179	$ 16,756,291

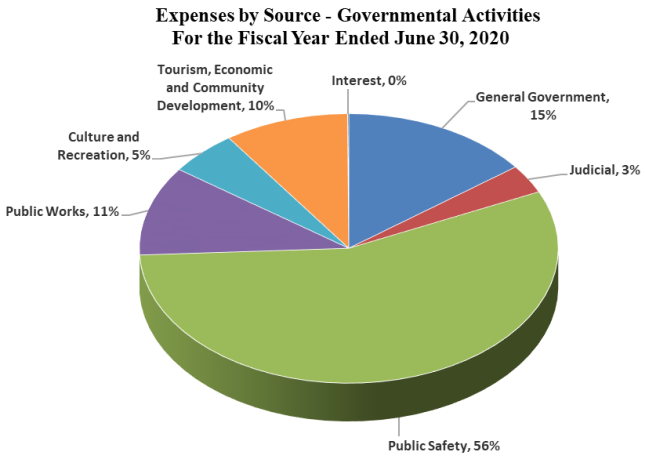
Governmental activities

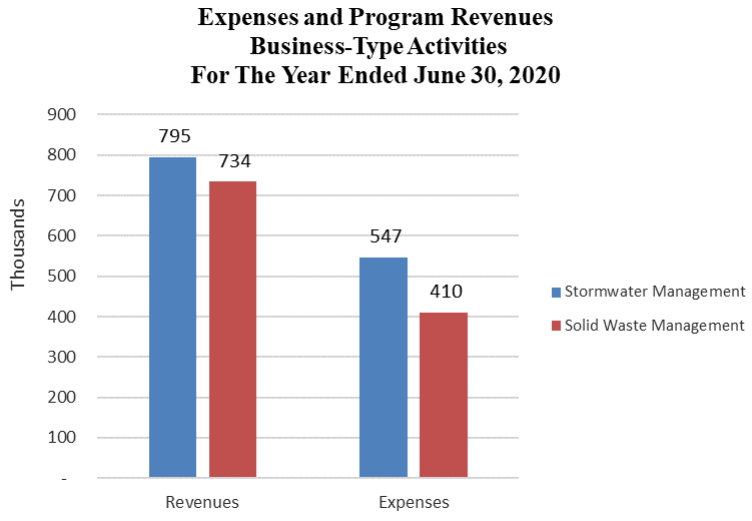
Governmental activities increased the City's net position by $1,022,399. Key elements of this increase are as follows:

- Overall revenues came in below budgeted levels, with business taxes, intergovernmental revenue and investment earnings coming in above budgeted levels, offset by property taxes, sales taxes, franchise taxes, other taxes, licenses and permits revenue, fines and fees, charges for services, contributions and donations as well as other revenues coming in below budgeted levels.

- Close budget monitoring and careful spending resulted in total expenditures of $1.3 million below budgeted levels in general government, police, recreation and economic and community development. Public Works was the only department slightly above the budgeted level ($50,611).



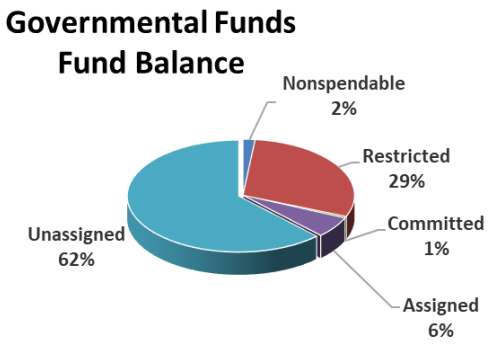




Financial Analysis of the Government's Funds

As noted earlier, the City uses 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, 2020 the City's governmental funds reported combined ending fund balances of $7,521,840. Of this amount, $4,682,868 (62%) is unassigned fund balance, which is available for spending at the government's discretion. The remainder of the fund balance is restricted to indicate that it is not available for new spending because $325,992 is restricted for public safety activities, $1,888,822 is restricted for capital projects, $39,000 is committed for tree removal and planting, $348,486 is assigned to capital projects, $104,811 is assigned for public safety, and $131,128 are non-spendable resources related to prepaid expenses and $733 is restricted for tourism.

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 $4,682,868 while the total general fund balance totaled $4,813,996. 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 35% of the total general fund expenditures, while total fund balance represents 36% of that same amount.

During the current fiscal year the fund balance of the City's general fund increased by $502,691. Contributing to the increase in the General Fund is the increase in property tax, other taxes, intergovernmental revenue and investment earnings compared to the prior year. Another factor contributing to the increase is careful monitoring and management of department expenses throughout the year.

The Emergency 911 Fund accounts for funds received for 911 emergency telephone charges collected by communication firms. The City received $269,850 in telephone charges during fiscal year ended June 30, 2020 as well as $298,600 of transfers in from other funds. The City expended $540,055 of these funds for 911 operations.

The Multiple Grants Fund contains funds received from several grant funding sources. It contains the vest grant funds, which help fund replacement bullet proof vests for police officers, the Georgia Department of Transportation Federal Transit Administration (FTA) flex funds for capital improvements, and Revolving Loan Fund (RLF) grant funds for the cleanup and redevelopment of brownfields. The City received $55,369 in grant fund revenues during fiscal year ended June 30, 2020. The City expended $133,960 of these funds for various activities.

The Special Purpose Local Option Sales Tax (SPLOST) fund accounts for the one-cent sales tax that provides funding exclusively for capital projects – roads, buildings, vehicles and major equipment, and other long-lived improvements. The current SPLOST was adopted by voters in a referendum in November 2017 and will run from April 2018 until March 2024. The City received $1,569,013 in SPLOST revenue during the fiscal year ended June 30, 2020. The City expended $1,704,714 of these funds for various capital improvements.

The Homestead Option Sales Tax (HOST) fund accounts for locally funded acquisition and construction of major capital projects financed by restricted homestead option sales tax funds. The fund no longer collects revenue and spent $224,708 on capital projects during the fiscal year ended June 30, 2020. The fund has fund balance of $118,132 remaining to spend on additional capital projects.

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 $675,115 as of June 30, 2020. Operating revenues amounted to $795,370 while operating expenses amounted to $546,549 resulting in operating income of $248,821. Additionally, non-operating revenues were received in the amount of $1,922, resulting in an increase in net position of $250,743. 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 $514,287. Operating revenues amounted to $733,703 while operating expenses amounted to $409,957 resulting in operating income of $323,746. 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 $15,153,700. Actual revenues totaled $14,066,573 thus producing a negative variance of $1,087,127. Property taxes, sales taxes, franchise taxes, other taxes, licenses and permits, fines and forfeitures and charges for services offset in part by business taxes, intergovernmental revenue and investment earnings contributed to this shortfall.

The General Fund's final budgeted expenditures were $14,501,200. Actual expenditures totaled $13,232,116 thus producing a positive variance of $1,269,084. Fiscally conservative spending in all departments combined to create the positive variance. Vacant positions in public safety and recreation also contributed to the positive variance. Unspent budgeted contingency funds also factored into the variance.

	Budget			
	Original	Final	Actual	Variance
Revenues:				
Taxes	$ 11,941,600	$ 11,941,600	$ 11,152,092	$ (789,508)
Licenses and Permits	1,312,000	1,312,000	861,014	(450,986)
Intergovernmental	61,000	61,000	527,299	466,299
Fines and Forfeitures	1,614,000	1,614,000	1,360,204	(253,796)
Charges for Services	113,100	113,100	59,206	(53,894)
Investment Earnings	30,000	30,000	37,566	7,566
Contributions and Donations	11,000	11,000	1,700	(9,300)
Other Revenues	71,000	71,000	67,492	(3,508)
Total	15,153,700	15,153,700	14,066,573	(1,087,127)
Expenditures:				
General Government	2,342,750	2,342,750	2,056,705	286,045
Judicial	643,330	643,330	575,755	67,575
Public Safety	6,913,590	6,913,590	6,820,489	93,101
Public Works	1,398,500	1,398,500	1,449,111	(50,611)
Culture and Recreation	1,093,060	1,093,060	753,313	339,747
Economic and Community Development	1,791,620	1,791,620	1,255,924	535,696
Debt Service	318,350	318,350	320,819	(2,469)
Total	14,501,200	14,501,200	13,232,116	1,269,084
Transfers and other financing sources (uses):				
Transfers In	82,000	82,000	59,616	(22,384)
Transfers Out	(434,100)	(434,100)	(423,513)	10,587
Proceeds from the sale of capital assets	20,000	20,000	32,131	12,131
Total	(332,100)	(332,100)	(331,766)	334
Change in Fund Balance	$ 320,400	$ 320,400	$ 502,691	$ 182,291

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities at June 30, 2020 amounts to $16,359,034 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, automobiles, equipment, and parks. Purchases of capital assets during the year included:

- $440,522 in vehicles and other equipment (includes stormwater)
- $255,704 in land improvements and buildings and improvements
- $162,137 in infrastructure
- $1,423,327 in construction in progress (includes public safety, public works, and parks projects)

A more detail analysis of capital asset transactions for the year can be found in Note 6 on pages 37 and 38.

Long-term debt. At the end of the current fiscal year, the City's long term debt amounted to $6,362,721. Long-term debt consisted of accrued vacation and sick leave pay, installment note payable, total OPEB liability, and the net pension liability. An analysis of the City's long-term debt transactions for the year can be found in Note 8 on page 40.

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, 2021. Budget calculations were based on, but not limited to the following factors:

- The Council voted on a millage rate of 9.75 mills, slightly lower than the prior year which was capped at 10 mills. The City is committed to evaluating government priorities, realigning and diversifying revenue streams, and providing data for decision making that creates sustainability of existing services and provides for the lowering of the millage rate over future years.
- Economic Impact – At the end of fiscal year 2020, the local along with the national economic outlook was becoming uncertain due to the national COVID 19 pandemic. However, the City is excited about recent changes around the Assembly Project (old GM plant) involving investors and a multi-billion dollar project. The City's property tax valuations are improving and building permit revenue is increasing slowly as the economy recovers.
- Departmental expenditures were budgeted to maintain the current level of service.
- 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. The fiscal year 2021 budget incorporated a very minimal increase to the annual cost of health, dental, and ancillary plans.
- 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 since completed demolition of the existing buildings. Now renamed the Assembly site, progress on the Assembly site has resulted in increased building permit activity both related to the site and across the city. The first corporate headquarters to relocate to the site was Serta Simmons Bedding, and they took occupancy of their approximately 210,000 square-foot facility in the first quarter of 2019. The City has developed a master site plan for the area and continues to work 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'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 should be addressed to Angela Jackson (finance director) at 3725 Park Avenue, Doraville, GA 30340.

BASIC FINANCIAL STATEMENTS

CITY OF DORAVILLE, GEORGIA

STATEMENT OF NET POSITION
JUNE 30, 2020

	Primary Government		
ASSETS	**Governmental Activities**	**Business-type Activities**	**Total**
Cash and cash equivalents	$ 7,617,526	$ 904,039	$ 8,521,565
Receivables, net of allowance for uncollectable	336,327	343,897	680,224
Intergovernmental receivables	225,914	-	225,914
Interfund balances	38,038	(38,038)	-
Prepaid items	131,128	2,909	134,037
Capital assets, non-depreciable	1,929,684	94,322	2,024,006
Capital assets, depreciable, net of accumulated depreciation	10,954,053	4,001,408	14,955,461
Total assets	21,232,670	5,308,537	26,541,207
DEFERRED OUTFLOW OF RESOURCES			
Deferred outflows - pension items	366,872	-	366,872
Deferred outflows - OPEB items	327,342	-	327,342
Total deferred outflow of resources	694,214	-	694,214
LIABILITIES			
Accounts payable	363,161	14,734	377,895
Accrued liabilities	346,579	379	346,958
Accrued interest payable	8,996	-	8,996
Noncurrent liabilities due within one year:			
Note payable - direct borrowing	307,541	-	307,541
Compensated absences	207,726	8,292	216,018
Noncurrent liabilities due in more than one year:			
Note payable - direct borrowing	312,892	-	312,892
Compensated absences	91,162	-	91,162
Net pension liability	3,670,550	-	3,670,550
Total OPEB liability	1,764,558	-	1,764,558
Total liabilities	7,073,165	23,405	7,096,570
DEFERRED INFLOW OF RESOURCES			
Deferred inflows - pension items	1,643,662	-	1,643,662
Deferred inflows - OPEB items	142,010	-	142,010
Total deferred inflow of resources	1,785,672	-	1,785,672
NET POSITION			
Net investment in capital assets	12,263,304	4,095,730	16,359,034
Restricted for:			
Capital projects	1,888,822	-	1,888,822
Tourism	733	-	733
Public safety	325,992	-	325,992
Unrestricted	(1,410,804)	1,189,402	(221,402)
Total net position	$ 13,068,047	$ 5,285,132	$ 18,353,179

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, 2020

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	$ 2,262,359	$ 861,014	$ 1,700	$ -	$ (1,399,645)	$ -	$ (1,399,645)
Judicial	528,801	1,360,204	-	-	831,403	-	831,403
Public safety	8,645,886	629,169	527,299	239,786	(7,249,632)	-	(7,249,632)
Public works	1,655,748	-	-	1,332,357	(323,391)	-	(323,391)
Culture and recreation	822,949	-	-	-	(822,949)	-	(822,949)
Tourism, economic, and community development	1,483,147	1,000	-	77,311	(1,404,836)	-	(1,404,836)
Interest on long-term debt	14,155	-	-	-	(14,155)	-	(14,155)
Total governmental activities	15,413,045	2,851,387	528,999	1,649,454	(10,383,205)	-	(10,383,205)
Business-type activities:							
Stormwater	546,598	795,370	-	-	-	248,772	248,772
Solid waste	409,957	733,703	-	-	-	323,746	323,746
Total business-type activities	956,555	1,529,073	-	-	-	572,518	572,518
Total primary government	$ 16,369,600	$ 4,380,460	$ 528,999	$ 1,649,454	$ (10,383,205)	$ 572,518	$ (9,810,687)
General revenues:							
Property taxes					$ 6,786,187	$ -	$ 6,786,187
Sales taxes					410,957	-	410,957
Franchise taxes					1,106,235	-	1,106,235
Hotel/Motel occupancy tax					40,512	-	40,512
Motor vehicle taxes					35,308	-	35,308
Business taxes					1,838,132	-	1,838,132
Other taxes					1,083,041	-	1,083,041
Unrestricted investment earnings					37,740	1,971	39,711
Miscellaneous					67,492	-	67,492
Total general revenues					11,405,604	1,971	11,407,575
Change in net position					1,022,399	574,489	1,596,888
Net position, beginning of fiscal year					12,045,648	4,710,643	16,756,291
Net position, end of fiscal year					$ 13,068,047	$ 5,285,132	$ 18,353,179

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

CITY OF DORAVILLE, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020

ASSETS	General	E911	Multiple Grants	SPLOST	HOST	Nonmajor Governmental Funds	Total Governmental Funds
Cash and cash equivalents	$ 4,207,897	$ 609,711	$ 159,699	$ 1,633,786	$ 270,055	$ 736,378	$ 7,617,526
Taxes receivable, net	155,017	-	-	-	-	4,926	159,943
Accounts receivable	153,733	22,651	-	-	-	-	176,384
Intergovernmental receivable	13,827	-	82,902	129,185	-	-	225,914
Due from other funds	933,131	-	8,768	-	169,519	-	1,111,418
Prepaid Items	131,128	-	-	-	-	-	131,128
Total assets	$ 5,594,733	$ 632,362	$ 251,369	$ 1,762,971	$ 439,574	$ 741,304	$ 9,422,313
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accounts payable	$ 310,471	$ 520	$ -	$ 47,174	$ -	$ 4,996	$ 363,161
Accrued salaries	341,146	2,434	-	-	-	-	343,580
Other liabilities	2,999	-	-	-	-	-	2,999
Due to other funds	8,768	524,597	169,519	26,957	321,442	22,097	1,073,380
Total liabilities	663,384	527,551	169,519	74,131	321,442	27,093	1,783,120
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	117,353	-	-	-	-	-	117,353
Total deferred inflows of resources	117,353	-	-	-	-	-	117,353
FUND BALANCES							
Nonspendable for prepaid items	131,128	-	-	-	-	-	131,128
Restricted for:							
Tourism	-	-	-	-	-	733	733
Public safety	-	-	-	-	-	325,992	325,992
Capital projects	-	-	81,850	1,688,840	118,132	-	1,888,822
Committed for tree removal and planting	-	-	-	-	-	39,000	39,000
Assigned for public safety	-	104,811	-	-	-	-	104,811
Assigned for capital projects	-	-	-	-	-	348,486	348,486
Unassigned	4,682,868	-	-	-	-	-	4,682,868
Total fund balances	4,813,996	104,811	81,850	1,688,840	118,132	714,211	7,521,840
Total liabilities, deferred inflows of resources and fund balances	$ 5,594,733	$ 632,362	$ 251,369	$ 1,762,971	$ 439,574	$ 741,304	

Amounts reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.	12,883,737
Some receivables are not available to pay for current-period expenditures and, therefore, are unavailable in the governmental funds.	117,353
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.	(928,317)
The deferred outflows of resources, deferred inflows of resources, and net pension liability and the total OPEB liability related to the City's OPEB plan are not expected to be liquidated with expendable available financial resources and, therefore, are not reported in the governmental funds.	(6,526,566)
Net position of governmental activities	$ 13,068,047

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, 2020

	General	E911	Multiple Grants	SPLOST	HOST	Nonmajor Governmental Funds	Total Governmental Funds
Revenues							
Taxes:							
Property taxes	$ 6,826,302	$ -	$ -	$ -	$ -	$ -	$ 6,826,302
Sales taxes	410,957	-	-	-	-	-	410,957
Hotel/Motel occupancy taxes	-	-	-	-	-	40,512	40,512
Motor vehicle taxes	-	-	-	-	-	35,308	35,308
Franchise taxes	1,106,235	-	-	-	-	-	1,106,235
Business taxes	1,838,132	-	-	-	-	-	1,838,132
Other taxes	970,466	-	-	-	-	112,575	1,083,041
Licenses and permits	861,014	-	-	-	-	-	861,014
Intergovernmental	527,299	-	55,369	1,569,013	-	-	2,151,681
Fines and forfeitures	1,360,204	-	-	-	-	300,113	1,660,317
Charges for services	59,206	269,850	-	-	-	1,000	330,056
Investment earnings	37,566	-	-	22,208	2,864	174	62,812
Contributions and donations	1,700	-	-	-	-	-	1,700
Other revenues	67,492	-	-	-	-	-	67,492
Total revenues	14,066,573	269,850	55,369	1,591,221	2,864	489,682	16,475,559
Expenditures							
Current:							
General government	2,056,705	-	-	-	-	-	2,056,705
Judicial	575,755	-	-	-	-	-	575,755
Public safety	6,820,489	540,055	3,845	-	-	436,959	7,801,348
Public works	1,449,111	-	88,445	-	36,835	-	1,574,391
Culture and recreation	753,313	-	-	-	187,873	-	941,186
Tourism, economic, and community development	1,255,924	-	41,670	-	-	163,481	1,461,075
Capital outlay	-	-	-	1,704,714	-	-	1,704,714
Debt service:							
Principal	302,281	-	-	-	-	-	302,281
Interest	18,538	-	-	-	-	-	18,538
Total expenditures	13,232,116	540,055	133,960	1,704,714	224,708	600,440	16,435,993
Excess (deficiency) of revenues over expenditures	834,457	(270,205)	(78,591)	(113,493)	(221,844)	(110,758)	39,566
Other financing sources (uses):							
Transfers in	59,616	298,600	-	-	-	124,913	483,129
Transfers out	(423,513)	-	-	-	-	(59,616)	(483,129)
Proceeds from the sale of capital assets	32,131	-	-	-	-	18,408	50,539
Total other financing sources (uses)	(331,766)	298,600	-	-	-	83,705	50,539
Net change in fund balances	502,691	28,395	(78,591)	(113,493)	(221,844)	(27,053)	90,105
Fund balances, beginning of fiscal year	4,311,305	76,416	160,441	1,802,333	339,976	741,264	7,431,735
Fund balances, end of fiscal year	$ 4,813,996	$ 104,811	$ 81,850	$ 1,688,840	$ 118,132	$ 714,211	$ 7,521,840

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, 2020

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

Net change in fund balances - total governmental funds	$	90,105
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.		1,033,854
The net effect of various miscellaneous transactions involving capital assets (i.e. disposal of capital assets) is to decrease net position.		(175,401)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(40,115)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of the repayment of long-term debt and related items.		302,281
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.		(188,325)
Change in net position - governmental activities	$	1,022,399

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, 2020

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Property taxes	$ 7,161,000	$ 7,161,000	$ 6,826,302	$ (334,698)
Sales taxes	478,000	478,000	410,957	(67,043)
Franchise taxes	1,486,600	1,486,600	1,106,235	(380,365)
Business taxes	1,824,000	1,824,000	1,838,132	14,132
Other taxes	992,000	992,000	970,466	(21,534)
Licenses and permits	1,312,000	1,312,000	861,014	(450,986)
Intergovernmental	61,000	61,000	527,299	466,299
Fines and forfeitures	1,614,000	1,614,000	1,360,204	(253,796)
Charges for services	113,100	113,100	59,206	(53,894)
Investment earnings	30,000	30,000	37,566	7,566
Contributions and donations	11,000	11,000	1,700	(9,300)
Other revenues	71,000	71,000	67,492	(3,508)
Total revenues	15,153,700	15,153,700	14,066,573	(1,087,127)
Expenditures:				
Current:				
General government				
Governing body	259,300	286,300	217,055	69,245
City manager	755,400	775,400	691,655	83,745
Clerk administration	-	-	413	(413)
Finance	933,310	933,310	547,821	385,489
Legal	-	-	383,565	(383,565)
Technology	389,240	342,240	211,403	130,837
Other	5,500	5,500	4,793	707
Total general government	2,342,750	2,342,750	2,056,705	286,045
Judicial	643,330	643,330	575,755	67,575
Public safety:				
Police	6,913,590	6,913,590	6,820,489	93,101
Total public safety	6,913,590	6,913,590	6,820,489	93,101
Public works	1,398,500	1,398,500	1,449,111	(50,611)
Culture and recreation:				
Recreation	662,430	662,430	322,627	339,803
Parks	42,350	42,350	42,392	(42)
Libraries	388,280	388,280	388,294	(14)
Total culture and recreation	1,093,060	1,093,060	753,313	339,747
Economic and community development	1,791,620	1,791,620	1,255,924	535,696
Debt service				
Principal	302,290	302,290	302,281	9
Interest	16,060	16,060	18,538	(2,478)
Total debt service	318,350	318,350	320,819	(2,469)
Total expenditures	14,501,200	14,501,200	13,232,116	1,269,084
Excess of revenues over expenditures	652,500	652,500	834,457	181,957
Other financing sources (uses):				
Transfers in	82,000	82,000	59,616	(22,384)
Transfers out	(434,100)	(434,100)	(423,513)	10,587
Proceeds from the sale of capital assets	20,000	20,000	32,131	12,131
Total other financing sources (uses)	(332,100)	(332,100)	(331,766)	334
Net change in fund balances	320,400	320,400	502,691	182,291
Fund balances, beginning of year	4,311,305	4,311,305	4,311,305	-
Fund balances, end of year	$ 4,631,705	$ 4,631,705	$ 4,813,996	$ 182,291

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

CITY OF DORAVILLE, GEORGIA
EMERGENCY 911 FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS) FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	$ 210,000	$ 210,000	$ 269,850	$ 59,850
Total revenues	210,000	210,000	269,850	59,850
Expenditures:				
Current:				
Public safety	508,600	508,600	540,055	(31,455)
Total expenditures	508,600	508,600	540,055	(31,455)
Deficiency of revenues over expenditures	(298,600)	(298,600)	(270,205)	28,395
Other financing sources:				
Transfers in	298,600	298,600	298,600	-
Total other financing sources	298,600	298,600	298,600	-
Net changes in fund balances	-	-	28,395	28,395
Fund balances, beginning of fiscal year	76,416	76,416	76,416	-
Fund balances, end of fiscal year	$ 76,416	$ 76,416	$ 104,811	$ 28,395

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

CITY OF DORAVILLE, GEORGIA
MULTIPLE GRANTS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental	$ 121,500	$ 121,500	$ 55,369	$ (66,131)
Total revenues	121,500	121,500	55,369	(66,131)
Expenditures:				
Current:				
Public safety	6,000	6,000	3,845	2,155
Public works	54,000	54,000	88,445	(34,445)
Tourism, economic, and community development	123,000	123,000	41,670	81,330
Total expenditures	183,000	183,000	133,960	49,040
Deficiency of revenues over expenditures	(61,500)	(61,500)	(78,591)	(17,091)
Other financing sources:				
Transfers in	33,000	33,000	-	(33,000)
Total other financing sources	33,000	33,000	-	(33,000)
Net changes in fund balances	(28,500)	(28,500)	(78,591)	(50,091)
Fund balances, beginning of fiscal year	160,441	160,441	160,441	-
Fund balances, end of fiscal year	$ 131,941	$ 131,941	$ 81,850	$ (50,091)

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

CITY OF DORAVILLE, GEORGIA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2020

	Business-type Activities - Enterprise Funds		
ASSETS	**Stormwater Fund**	**Solid Waste Fund**	**Totals**
CURRENT ASSETS			
Cash and cash equivalents	$ 669,223	$ 234,816	$ 904,039
Accounts receivable, net	29,537	314,360	343,897
Prepaid items	2,817	92	2,909
Total current assets	701,577	549,268	1,250,845
NONCURRENT ASSETS			
Capital assets:			
Non-depreciable assets	94,322	-	94,322
Depreciable assets, net of accumulated depreciation	4,001,408	-	4,001,408
Total noncurrent assets	4,095,730	-	4,095,730
Total assets	4,797,307	549,268	5,346,575
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable	14,734	-	14,734
Accrued salaries	379	-	379
Due to other funds	3,057	34,981	38,038
Compensated absences payable, current	8,292	-	8,292
Total current liabilities	26,462	34,981	61,443
Total liabilities	26,462	34,981	61,443
NET POSITION			
Investment in capital assets	4,095,730	-	4,095,730
Unrestricted	675,115	514,287	1,189,402
Total net position	$ 4,770,845	$ 514,287	$ 5,285,132

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 FISCAL YEAR ENDED JUNE 30, 2020

	Business-type Activities - Enterprise Funds		
OPERATING REVENUES	**Stormwater Fund**	**Solid Waste Fund**	**Totals**
Charges for services:			
Stormwater fees	$ 795,370	$ -	$ 795,370
Refuse collection charges	-	733,703	733,703
Total operating revenues	795,370	733,703	1,529,073
OPERATING EXPENSES			
Personal services and benefits	203,214	8,595	211,809
Purchased and contracted services	176,297	401,362	577,659
Supplies	2,317	-	2,317
Depreciation	164,721	-	164,721
Total operating expenses	546,549	409,957	956,506
Operating income	248,821	323,746	572,567
NON OPERATING REVENUES (EXPENSES)			
Interest income	1,971	-	1,971
Loss on sale of capital assets	(49)	-	(49)
Total non-operating revenues	1,922	-	1,922
Change in net position	250,743	323,746	574,489
NET POSITION, beginning of year	4,520,102	190,541	4,710,643
NET POSITION, end of year	$ 4,770,845	$ 514,287	$ 5,285,132

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, 2020

	Business-type Activities - Enterprise Funds		
	Stormwater Fund	Solid Waste Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	$ 789,556	$ 628,779	$ 1,418,335
Payments to vendors	(312,104)	(428,859)	(740,963)
Payments to or on behalf of employees	(205,101)	(8,595)	(213,696)
Net cash provided by operating activities	272,351	191,325	463,676
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	1,971	-	1,971
Net cash provided by investing activities	1,971	-	1,971
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchases of capital assets	(165,966)	-	(165,966)
Net cash used in capital and related financing activities	(165,966)	-	(165,966)
Net increase in cash and cash equivalents	108,356	191,325	299,681
Cash and cash equivalents, beginning of year	560,867	43,491	604,358
Cash and cash equivalents, end of year	$ 669,223	$ 234,816	$ 904,039
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	$ 248,821	$ 323,746	$ 572,567
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation expense	164,721	-	164,721
Change in assets and liabilities:			
Increase in accounts receivable	(5,814)	(104,924)	(110,738)
Decrease in prepaid items	352	246	598
Decrease in accounts payable	(2,204)	(34,360)	(36,564)
Decrease in accrued salaries	(4,612)	-	(4,612)
Increase (decrease) in due to other funds	(131,638)	6,617	(125,021)
Increase in compensated absences	2,725	-	2,725
Net cash provided by operating activities	$ 272,351	$ 191,325	$ 463,676

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, 2020

	Agency Fund
ASSETS	
Cash	$ 1,495,615
Total assets	$ 1,495,615
LIABILITIES	
Due to other agencies	$ 1,495,615
Total liabilities	$ 1,495,615

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 all revenues except for grant revenues to be available if they are collected within sixty (60) days of the end of the current period. Grant revenues are considered available if they are collected within twelve months 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 ***Emergency 911 Fund*** is used to account for receipt of "911" emergency telephone system charges collected by communication firms. Funds are restricted by state laws.

The ***Multiple Grants 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.

The ***Special Purpose Local Option Sales Tax Fund (SPLOST)*** is used to account for the financial resources from the 2017 one-percent Special Purpose Local Option Sales Tax to fund capital projects in the City.

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 large capital outlay projects funded locally, with state funding, and federal funding.

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.

Note 1. Summary of Significant Accounting Policies (Continued)

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

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, with the exception of the SPLOST Fund and Tax Allocation District Fund, which adopt project-length budgets. The budgets for the proprietary funds are for management control purposes and are not required to be reported. The level of control (the level at which expenditures may not legally exceed appropriations) for each legally adopted annual operating budget is the department level. 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.

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.

Note 1. Summary of Significant Accounting Policies (Continued)

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."

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2020, 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.

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, 2020. 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

Note 1. Summary of Significant Accounting Policies (Continued)

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 additionally has three (3) items that qualify for reporting in this category which occurs in the governmental activities. The City reports deferred outflows of resources for the: (1) difference between expected and actual experience of the pension plan, (2) changes in plan assumptions for both the pension and OPEB plans, and (3) City contributions to the OPEB plan subsequent to the measurement date. The net difference between projected and actual investment earnings on the pension plan assets are amortized over five (5) years, while the remaining deferred outflows of resources will be amortized over the remaining service period of plan members.

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as inflows 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 as these amounts are deferred and will be recognized as inflows of resources in the period that the amounts become available.

The City also has deferred inflows of resources related to the recording of changes in its net pension and OPEB liabilities. Certain changes in the net pension liability and the total OPEB liability are recognized as plan 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 or total OPEB 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 or deferred inflows of resources and are amortized into plan expense over the expected remaining service lives of plan members. Changes in actuarial assumptions which adjust the liability are also recorded as deferred outflows of resources or deferred inflows of resources and are amortized into plan 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 plan expense over a five year period.

Note 1. Summary of Significant Accounting Policies (Continued)

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.

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.

Note 1. Summary of Significant Accounting Policies (Continued)

M. Other Postemployment Benefits (OPEB)

For purposes of measuring the total Other Postemployment Benefits (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City of Doraville OPEB Plan (the "OPEB 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.

N. 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.O). 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.

O. 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.

Note 1. Summary of Significant Accounting Policies (Continued)

O. Fund Equity (Continued)

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.

P. 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, deferred outflows and inflows of resources, 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.

Q. 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 and total OPEB liability are not expected to be liquidated with expendable available resources and therefore are not reported in the funds." The details of this $6,526,566 difference are as follows:

Net pension liability	$	(3,670,550)
Deferred outflows of resources - pension items		366,872
Deferred outflows of resources - OPEB items		327,342
Deferred inflows of resources - pension items		(1,643,662)
Deferred inflows of resources - OPEB items		(142,010)
Total OPEB liability		(1,764,558)
Net adjustment to reduce *fund balance- total governmental funds* to arrive at *net position - governmental activities*	$	(6,526,566)

The governmental fund balance sheet includes 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 "long-term liabilities are not due and payable in the current period and therefore are not reported in the funds." The details of this $928,317 difference are as follows:

Note payable - direct borrowing	$	(620,433)
Compensated absences		(298,888)
Accrued interest		(8,996)
Net adjustment to reduce *fund balance - total governmental funds* to arrive at *net position - governmental activities*	$	(928,317)

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

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance and the Government-wide Statement of Activities

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 $1,033,854 difference are as follows:

Capital outlay	$	2,115,724
Depreciation expense		(1,081,870)
Net adjustment to increase net change in fund balances - total governmental funds to arrive at change in net position - governmental activities	$	1,033,854

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 $188,325 difference are as follows:

Change in compensated absences	$	36,640
Change in accrued interest payable		(4,383)
Change in total OPEB liability, and related items		19,216
Change in net pension liability, and related items		136,852
Net adjustment to increase net change in fund balances - total governmental funds to arrive at change in net position of governmental activities	$	188,325

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 a department must be approved by the Council.
7. Budget amounts are as originally adopted, or as amended by the Council.

Encumbrance accounting is not used by the City.

Expenditures in Excess of Appropriation: The City's General Fund reported actual expenditures in excess of the appropriated expenditures in the following departments:

General Government – clerk administration by $413 and legal by $383,565; Culture and Recreation – parks by $42 and Libraries by $14; Public Works by $50,611; and Debt Service – interest by $2,478. The Emergency 911 Fund and Confiscated Assets Fund reported expenditures in excess of appropriations by $31,455 and $42,802, respectively. Actual expenditures in excess of appropriated expenditures were also reported in the Multiple Grants Fund – public works by $34,445 and the HOST Fund – culture and recreation by $42,873. These excess expenditures were supported through revenues collected in excess of anticipated levels or through available fund balance.

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. Amounts that exceed standard depository insurance limits are required to be collateralized either (1) individually by the financial institutions through pledged obligations of the U.S. Government, obligations backed by the full faith and credit of the U.S. Government, obligations of the State of Georgia or other states, or obligations of counties, municipalities, or public authorities of the State of Georgia, or (2) participation in the State of Georgia Secure Deposit Program. As of June 30, 2020, the City had deposits with two (2) financial institutions collateralized by the State of Georgia Secure Deposit Program, which is administered by the Office of the State Treasurer, and requires participating banks holding deposits of public funds to pledge collateral at varying rates depending on the tier assigned by the State, such that all of the City's deposits with financial institutions as of June 30, 2020 were insured and/or collateralized as required by State statutes.

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, 2020, 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 2020 was 10.00 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 2019 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 2019 are for the fiscal year 2020.

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	E911	Multiple Grants	SPLOST	Stormwater	Solid Waste	Nonmajor Funds
Receivables:							
Taxes	$ 343,077	$ -	$ -	$ -	$ -	$ -	$ 4,926
Accounts	153,733	22,651	-	-	39,382	418,179	-
Intergovernmental	13,827	-	82,902	129,185	-	-	-
Less allowance for uncollectibles	(188,060)	-	-	-	(9,845)	(103,819)	-
Net total receivables	$ 322,577	$ 22,651	$ 82,902	$ 129,185	$ 29,537	$ 314,360	$ 4,926

Note 6. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	$ 313,057	$ -	$ -	$ -	$ 313,057
CIP	615,199	1,423,327	(14,491)	(407,408)	1,616,627
Total assets, not being depreciated	928,256	1,423,327	(14,491)	(407,408)	1,929,684
Capital assets, being depreciated:					
Land improvements	5,036,113	28,249	-	407,408	5,471,770
Building improvements	7,920,681	227,455	(348,679)	-	7,799,457
Park and recreation facilities	1,820,634	-	-	-	1,820,634
Furniture and office equipment	1,732,701	-	-	-	1,732,701
Vehicles	3,247,851	390,742	(197,189)	-	3,441,404
Other equipment	3,307,997	45,951	-	-	3,353,948
Total assets, being depreciated	23,065,977	692,397	(545,868)	407,408	23,619,914
Less accumulated depreciation for:					
Land improvements	(938,046)	(195,869)	-	-	(1,133,915)
Building improvements	(4,088,741)	(187,105)	249,795	-	(4,026,051)
Park and recreation facilities	(1,385,609)	(37,670)	-	-	(1,423,279)
Furniture and office equipment	(1,437,187)	(105,773)	-	-	(1,542,960)
Vehicles	(1,997,667)	(403,009)	135,163	-	(2,265,513)
Other equipment	(2,121,699)	(152,444)	-	-	(2,274,143)
Total accumulated depreciation	(11,968,949)	(1,081,870)	384,958	-	(12,665,861)
Total assets, being depreciated, net	11,097,028	(389,473)	(160,910)	407,408	10,954,053
Governmental activities capital assets, net	$ 12,025,284	$ 1,033,854	$ (175,401)	$ -	$ 12,883,737

Note 6. Capital Assets (Continued)

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-type activities:					
Capital assets, not being depreciated:					
CIP	$ 562,347	$ -	$ (49)	$ (467,976)	$ 94,322
Total assets, not being depreciated	562,347	-	(49)	(467,976)	94,322
Capital assets, being depreciated:					
Infrastructure	3,823,314	162,137	-	467,976	4,453,427
Vehicles	73,270	-	-	-	73,270
Other equipment	297,877	3,829	-	-	301,706
Total assets, being depreciated	4,194,461	165,966	-	467,976	4,828,403
Less accumulated depreciation for:					
Infrastructure	(479,567)	(138,280)	-	-	(617,847)
Vehicles	(146,760)	(24,905)	-	-	(171,665)
Other equipment	(35,947)	(1,536)	-	-	(37,483)
Total accumulated depreciation	(662,274)	(164,721)	-	-	(826,995)
Total assets, being depreciated, net	3,532,187	1,245	-	467,976	4,001,408
Governmental activities capital assets, net	$ 4,094,534	$ 1,245	$ (49)	$ -	$ 4,095,730

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

Governmental activities:	
General government	$ 72,286
Judicial	2,169
Public safety	702,930
Public works	235,821
Culture and recreation	59,066
Economic and community development	9,598
Total depreciation expense - governmental activities	$ 1,081,870
Business-type activities:	
Stormwater	$ 164,721

Note 7. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2020, is as follows:

Due to/from other funds:

Receivable Entity	Payable Entity	Amount
General Fund	Stormwater Fund	$ 3,057
General Fund	SPLOST Fund	26,957
General Fund	Emergency 911 Fund	524,597
General Fund	HOST Fund	321,442
General Fund	Nonmajor Governmental Funds	22,097
General Fund	Solid Waste Fund	34,981
Multiple Grants Fund	General Fund	8,768
HOST Fund	Multiple Grants Fund	169,519
		$ 1,111,418

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.

Interfund transfers for the year ended June 30, 2020:

	Transfers Out		
Transfers in	General Fund	Nonmajor Governmental funds	Total
General Fund	$ -	$ 59,616	$ 59,616
Emergency 911 Fund	298,600		298,600
Nonmajor governmental funds	124,913	-	124,913
Total	$ 423,513	$ 59,616	$ 483,129

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, 2020, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Compensated absences	$ 262,248	$ 354,128	$ (317,488)	$ 298,888	$ 207,726
Total OPEB liability	1,574,932	205,775	(16,149)	1,764,558	-
Net pension liability	6,516,650	1,781,277	(4,627,377)	3,670,550	-
Note payable - direct borrowing	922,714	-	(302,281)	620,433	307,541
Governmental activities Long-term liabilities	$ 9,276,544	$ 2,341,180	$ (5,263,295)	$ 6,354,429	$ 515,267

For governmental funds, compensated absences, the total OPEB liability, 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	$ 5,673	$ 9,942	$ (7,323)	$ 8,292	$ 8,292
Business-type activities Long-term liabilities	$ 5,673	$ 9,942	$ (7,323)	$ 8,292	$ 8,292

Note Payable – direct borrowing. The City has entered into a direct installment purchase agreement with Georgia Municipal Association (GMA) to provide financing for the acquisition of public safety vehicles, radio equipment, cameras, plate readers, and an animal control vehicle. The installment note is for a period of five years, at an interest rate of 1.74% annually. Payments of principal and interest are due annually on August 30, beginning in 2018.

As of June 30, 2020 the future payments on the note payable – direct borrowing are as follows:

Year ending June 30,	Principal	Interest	Total
2021	$ 307,541	$ 10,795	$ 318,336
2022	312,892	5,444	318,336
Total	$ 620,433	$ 16,239	$ 636,672

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 America Financial Partner and America 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. In 2014, the Mayor and City Council authorized an amendment to the plan, which froze participation effective August 1, 2014, and further authorized the establishment of a defined contribution pension plan for employees. Financial information pertaining to the Plan may be obtained by writing to AUL Retirement Services (a One America Financial Partner/America United Life Insurance), One America 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 December 31, 2019, the date of the most recent actuarial valuation, there were 133 participants consisting of the following:

Retirees and beneficiaries currently receiving benefits	55
Terminated vested participants not yet receiving benefits	32
Active employees - vested	46
Total	133

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. While the City made a contribution to the plan during fiscal year 2020, for the plan year 2019, the City's contribution to the plan was $742,000.

Note 9. Pension Plan (Continued)

Net Pension Liability of the City

The City's net pension liability was measured as of December 31, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2019 with update procedures performed by the actuary to roll forward to the total pension liability measured as of December 31, 2019.

Actuarial assumptions. The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	2.5% increases due to inflation and merit/seniority increases based on age and service table
Investment rate of return	6.75%

Mortality rates for the December 31, 2019 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) projected forward an additional twelve years using Mortality Improvement Scale MP-2019.

The actuarial assumptions used in the January 1, 2019 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%.

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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, 2019 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 2.50% 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.

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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, 2020 were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 6/30/19	$ 22,200,654	$ 15,684,004	$ 6,516,650
Changes for the year:			
Service cost	157,265	-	157,265
Interest	1,461,555	-	1,461,555
Difference between expected and actual experience	(557,048)	-	(557,048)
Assumption changes	152,867	-	152,867
Contributions-employer	-	742,000	(742,000)
Net investment income	-	3,320,666	(3,320,666)
Benefit payments, including refunds of employee contributions	(1,302,023)	(1,302,023)	-
Administrative expense	-	(9,590)	9,590
Other changes	-	7,663	(7,663)
Net Changes	(87,384)	2,758,716	(2,846,100)
Balance at 6/30/20	$ 22,113,270	$ 18,442,720	$ 3,670,550

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	$ 7,252,576	$ 3,670,550	$ 933,624

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, 2019 and the current sharing pattern of costs between employer and employee.

Note 9. Pension Plan (Continued)

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

For the fiscal year ended June 30, 2020, the City recognized pension expense of $761,217. At June 30, 2020, 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	$ 112,830	$ 444,129
Assumption changes	254,042	-
Net difference between projected and actual earnings on pension plan investments	-	1,199,533
Total	$ 366,872	$ 1,643,662

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

Year ending June 30:	
2021	$ (325,076)
2022	(412,419)
2023	(82,785)
2024	(456,510)
Total	$ (1,276,790)

Note 10. Other Postemployment Benefits

Plan Administration and Benefits. The City, as authorized by the City Council, administers a single-employer defined benefit Postemployment Healthcare Benefits Plan (the "PHCB Plan"). The PHCB Plan is administered by the City management, under the direction of the City Council. The City pays 100 percent of the cost for "maximum retirees" of the City, while "other retirees" are eligible to enroll in the City's insurance plan, but must pay the full cost. Maximum Retirees are defined as meeting both of the following criteria: (1) employee with thirty (30) or more years of service with at least twenty-five of those years with the City; (2) employee with a minimum retirement age of sixty (60). Coverage for all retirees who are eligible for Medicare will be transferred to a Medicare Supplemental plan after qualifying for Medicare. The City Council established and may amend the benefit provisions. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 and a separate report was not issued for the PHCB Plan.

Note 10. Other Postemployment Benefits (Continued)

Plan Membership. Membership of the PHCB Plan consisted of the following at January 1, 2019, the date of the latest actuarial valuation:

Active participants	87
Total	87

Contributions. The City Council has elected to fund the PHCB plan on a "pay as you go" basis. Plan members, once retired, contribute to the plan based on number of years of creditable service. Per a City resolution, the City is required to contribute the current year benefit costs of the Plan which are not paid by the retiree. For the year ended June 30, 2020, the City contributed $6,962 for the pay as you go benefits for the PHCB Plan.

Total OPEB Liability of the City

The City's total OPEB liability was measured as of June 30, 2019 and was determined by an actuarial valuation as of January 1, 2019 with the actuary using standard techniques to roll forward the liability to the measurement date.

Actuarial assumptions. The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Discount Rate:	3.50%
Healthcare Cost Trend Rate:	7.00% - 4.50%, Ultimate Trend in 2023 (Medical)
	7.00% - 4.50%, Ultimate Trend in 2023 (Prescription Drug)
Inflation Rate:	2.75%
Salary increase:	3.25% to 8.25%, including inflation

Mortality rates were based on the RP-2000 Combined Health 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, 2019 valuation were based on the results of an actuarial experience study for the period 2010-2014.

Note 10. Other Postemployment Benefits (Continued)

Discount rate. The discount rate used to measure the total OPEB liability was 3.50%. This is a change from the prior year's rate, which was 3.87%. This rate was determined using an index rate of 20-year, tax-exempt general obligation municipal bonds with an average rating of AA or higher – which was 3.50% as determined by the Bond Buyer 20-Bond GO Index Rate as of June 30, 2019.

Changes in the Total OPEB Liability of the City. The changes in the total OPEB liability of the City for the year ended June 30, 2020, were as follows:

	Total OPEB Liability (a)
Balance at 6/30/19	$ 1,574,932
Changes for the year:	
Service cost	58,976
Interest	63,098
Change in benefit terms	-
Difference between expected and actual experience	(9,187)
Assumption changes	83,701
Benefit payments	(6,962)
Net Changes	189,626
Balance at 6/30/20	$ 1,764,558

The required schedule of changes in the City's total OPEB liability and related ratios immediately following the notes to the financial statements presents multiyear trend information about the total OPEB liability.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.50%) or 1-percentage-point higher (4.50%) than the current discount rate:

	1% Decrease (2.50%)	Discount Rate (3.50%)	1% Increase (4.50%)
Total OPEB liability	$ 2,013,208	$ 1,764,558	$ 1,547,946

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.0% decreasing to 3.5%) or 1-percentage-point higher (8.0% decreasing to 5.5%) than the current healthcare cost trend rates:

	1% Decrease	Current	1% Increase
Total OPEB liability	$ 1,497,880	$ 1,764,558	$ 2,085,377

Note 10. Other Postemployment Benefits (Continued)

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 revisions 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 June 30, 2020 and the current sharing pattern of costs between employer and inactive employees.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2020, the City recognized OPEB expense of $143,814. At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 51,122
Changes in assumptions	320,380	90,888
City contributions subsequent to the measurement date	6,962	-
Total	$ 327,342	$ 142,010

The contributions which were made subsequent to the measurement date of June 30, 2019 will be credited to the plan and applied to the total OPEB liability in the next fiscal year. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending June 30:	
2021	$ 21,737
2022	21,737
2023	21,737
2024	21,737
2025	21,737
Thereafter	69,685
Total	$ 178,370

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's property and liability insurance and the Workers' Compensation is covered through Apex insurance.

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 on-going as of June 30, 2020. As of June 30, 2020, the City's commitments with contractors on these uncompleted contracts were approximately $383,600. These construction commitments relate to projects for city parks and infrastructure as well as citywide road improvements and repairs.

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 $40,512 for the fiscal year ended June 30, 2020. Of this amount 38%, or $15,471 was remitted to the DeKalb County Convention and Visitor's Bureau while 60%, or $24,308 was transferred to the General Fund in accordance with O.C.G.A. 48-13-51.

Note 15. Rental 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, 2020, the City received $35,308 in motor vehicle excise taxes. Of this amount, $35,308 or 100%, was used for these purposes.

Note 16. Tax Abatement

For the year ended June 30, 2020, City property tax revenues were reduced by $95,988 under agreements entered into by the Downtown Development Authority of the City of Doraville and a local developer. Under the agreements, taxes on both real and personal property are reduced on investments made by the corporation to whom the incentives were offered as long as the corporation meets certain investment targets.

Note 17. Conduit Debt

The Downtown Development Authority (the "DDA") issues private activity tax exempt and taxable revenue bonds to private sector entities for projects located within the city limit of Doraville. The bonds are secured by the property financed and are payable solely from payments received on the underlying promissory notes. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. The DDA is not obligated in any manner for repayment of the bonds and does not report these as liabilities in the accompanying financial statements. As of June 30, 2020, the DDA disclosed the aggregate original issue amount to be $1,565,000,000. The amount outstanding at June 30, 2020 could not be determined.

Note 18. Defined Contribution Plan

The City of Doraville's Internal Revenue Code Section 457 Plan (the "Plan") is a deferred compensation plan and qualifies as a defined contribution pension plan. The Plan is administered by AUL Retirement Services (a One America Financial Partner and America United Life Insurance) for all full-time employees. The Plan is funded through both City and employee contributions. Plan provisions and contribution requirements are established and may be amended by the City Council. At June 30, 2020, there were 35 plan members.

Employees are not required to contribute to the Plan. Employees may contribute a portion of their gross salary up to the maximum amount allowed by the IRS. The Plan allows employees to increase, decrease, stop and restart deferrals as often as they wish without penalties or fees. For the year ended June 30, 2020, the City's contributions were $46,106 and employee contributions were $109,186.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF DORAVILLE, GEORGIA

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

	2020	2019	2018
Total OPEB liability			
Service cost	$ 58,976	$ 49,455	$ 58,897
Interest on total OPEB liability	63,098	48,648	40,949
Changes of benefit terms	-	(111,628)	-
Changes of assumptions and other inputs	83,701	316,264	(136,328)
Differences between expected and actual experience	(9,187)	(33,749)	(25,058)
Benefit payments	(6,962)	(6,962)	(6,962)
Net change in total OPEB liability	189,626	262,028	(68,502)
Total OPEB liability - beginning	1,574,932	1,312,904	1,381,406
Total OPEB liability - ending	$ 1,764,558	$ 1,574,932	$ 1,312,904
Covered-employee payroll	$ 3,315,761	$ 3,227,018	$ 3,125,441
Total OPEB liability as a percentage of covered-employee payroll	53.22%	48.80%	42.01%

Notes to the Schedule:

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

The City is not accumulating assets in a trust fund that meets the criteria in paragraph 4 of GASB Statement No. 75 for payment of future OPEB benefits.

CITY OF DORAVILLE, GEORGIA

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

	2020	2019	2018	2017	2016	2015
Total pension liability						
Service cost	$ 157,265	$ 152,411	$ 176,228	$ 166,657	$ 187,836	$ 247,460
Interest on total pension liability	1,461,555	1,421,834	1,341,882	1,285,083	1,187,335	1,191,635
Differences between expected and actual experience	(557,048)	(228,186)	205,776	6,648	1,061,481	(184,913)
Changes of assumptions	152,867	350,817	382,930	296,581	-	-
Benefit payments, including refunds of employee contributions	(1,302,023)	(890,219)	(908,355)	(940,450)	(999,152)	(1,564,498)
Net change in total pension liability	(87,384)	806,657	1,198,461	814,519	1,437,500	(310,316)
Total pension liability - beginning	22,200,654	21,393,997	20,195,536	19,381,017	17,943,517	18,253,833
Total pension liability - ending (a)	$ 22,113,270	$ 22,200,654	$ 21,393,997	$ 20,195,536	$ 19,381,017	$ 17,943,517
Plan fiduciary net position						
Contributions - employer	$ 742,000	$ 728,961	$ 633,879	$ 549,938	$ 492,882	$ 533,389
Net investment income	3,320,666	(772,110)	1,999,275	1,349,477	(280,963)	985,340
Benefit payments, including refunds of member contributions	(1,302,023)	(890,219)	(908,355)	(940,450)	(999,152)	(1,564,498)
Administrative expenses	(9,590)	(11,090)	(14,291)	(8,579)	(19,473)	(25,146)
Other changes	7,663	-	-	-	-	-
Net change in plan fiduciary net position	2,758,716	(944,458)	1,710,508	950,386	(806,706)	(70,915)
Plan fiduciary net position - beginning	15,684,004	16,628,462	14,917,954	13,967,568	14,774,274	14,845,189
Plan fiduciary net position - ending (b)	$ 18,442,720	$ 15,684,004	$ 16,628,462	$ 14,917,954	$ 13,967,568	$ 14,774,274
City's net pension liability - ending (a) - (b)	$ 3,670,550	$ 6,516,650	$ 4,765,535	$ 5,277,582	$ 5,413,449	$ 3,169,243
Plan fiduciary net position as a percentage of the total pension liability	83.40%	70.65%	77.72%	73.87%	72.07%	82.34%
Covered payroll	$ 3,011,294	$ 3,102,707	$ 2,925,325	$ 3,048,894	$ 3,580,064	$ 3,492,828
City's net pension liability as a percentage of covered payroll	121.89%	210.03%	162.91%	173.10%	151.21%	90.74%

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	2017	2018	2019	2020
Actuarially determined contribution	$ 683,851	$ 708,094	$ 768,147	$ 548,317	$ 533,389	$ 492,882	$ 549,938	$ 633,879	$ 707,969	$ 741,995
Contributions in relation to the actuarially determined contribution	683,851	549,963	934,037	968,822	533,389	492,882	549,938	633,879	728,961	742,000
Contribution deficiency (excess)	$ -	$ 158,131	$ (165,890)	$ (420,505)	$ -	$ -	$ -	$ -	$ (20,992)	$ (5)
Covered payroll	$ 4,574,234	$ 4,472,123	$ 4,388,116	$ 3,492,828	$ 3,580,064	$ 3,048,894	$ 2,925,325	$ 3,102,707	$ 3,011,294	$ 3,010,014
Contributions as a percentage of covered payroll	14.95%	12.30%	21.29%	27.74%	14.90%	16.17%	18.80%	20.43%	24.21%	24.65%

Notes to the Schedule:

(1) Actuarial Assumptions:

Valuation Date	January 1, 2019
Cost Method	Projected Unit Credit
Actuarial Asset Valuation Method	90% of expected actuarial value, plus 10% of actual market value; limited to 80% and 120% 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	Level percentage of payroll, closed
Remaining Amortization Period	25 years

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.

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.

Confiscated Asset Fund – This 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.

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 Project Funds

Capital Project Fund – This fund is used to account for the acquisition and construction of major items, such as buildings, infrastructure, parks, streets, and other major capital facilities. It is also used to account for expenditures on various capital related projects.

Tax Allocation District Fund – This fund is used to account for the revenue received from DeKalb County for the Tax Allocation District increment which will be used to revitalize the old General Motors assembly property.

Component Unit (Blended)

Downtown Development Authority (DDA) – This fund is used to account for activities related to redevelopment of the various parts of the City.

CITY OF DORAVILLE, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

	Special Revenue Funds				Capital Projects Funds		Blended Component Unit	
ASSETS	Tree Bank	Confiscated Assets	Hotel/ Motel Tax	Rental Motor Vehicle Excise Tax	Capital Project	Tax Allocation District	Downtown Development Authority	Total Nonmajor Governmental Funds
Cash and cash equivalents	$ 42,375	$ 326,074	$ 8,621	$ 10,822	$ 209,937	$ -	$ 138,549	$ 736,378
Taxes receivable	-	-	1,142	2,902	-	882	-	4,926
Total assets	$ 42,375	$ 326,074	$ 9,763	$ 13,724	$ 209,937	$ 882	$ 138,549	$ 741,304
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	$ 3,375	$ 82	$ 657	$ -	$ -	$ 882	$ -	$ 4,996
Due to other funds	-	-	8,373	13,724	-	-	-	22,097
Total liabilities	3,375	82	9,030	13,724	-	882	-	27,093
FUND BALANCES								
Restricted for tourism	-	-	733	-	-	-	-	733
Restricted for public safety	-	325,992	-	-	-	-	-	325,992
Committed for tree removal and planting	39,000	-	-	-	-	-	-	39,000
Assignment for capital projects	-	-	-	-	209,937	-	138,549	348,486
Total fund balances	39,000	325,992	733	-	209,937	-	138,549	714,211
Total liabilities and fund balances	$ 42,375	$ 326,074	$ 9,763	$ 13,724	$ 209,937	$ 882	$ 138,549	$ 741,304

CITY OF DORAVILLE, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Special Revenue Funds				Capital Projects Funds		Blended Component Unit	
	Tree Bank	Confiscated Assets	Hotel/ Motel Tax	Rental Motor Vehicle Excise Tax	Capital Project	Tax Allocation District	Downtown Development Authority	Total Nonmajor Governmental Funds
Revenues:								
Hotel/Motel occupancy taxes	$ -	$ -	$ 40,512	$ -	$ -	$ -	$ -	$ 40,512
Motor vehicle taxes	-	-	-	35,308	-	-	-	35,308
Other taxes	-	-	-	-	-	112,575	-	112,575
Charges for services	-	-	-	-	-	-	1,000	1,000
Fines and forfeitures	-	300,113	-	-	-	-	-	300,113
Investment earnings	174	-	-	-	-	-	-	174
Total revenues	174	300,113	40,512	35,308	-	112,575	1,000	489,682
Expenditures:								
Current:								
Public safety	-	436,959	-	-	-	-	-	436,959
Tourism and economic development	25,375	-	15,471	-	-	112,575	10,060	163,481
Total expenditures	25,375	436,959	15,471	-	-	112,575	10,060	600,440
Excess (deficiency) of revenues over (under) expenditures	(25,201)	(136,846)	25,041	35,308	-	-	(9,060)	(110,758)
Other financing sources (uses):								
Transfers in	-	24,913	-	-	100,000	-	-	124,913
Transfers out	-	-	(24,308)	(35,308)	-	-	-	(59,616)
Proceeds from the sale of capital assets	-	18,408	-	-	-	-	-	18,408
Total other financing sources (uses)	-	43,321	(24,308)	(35,308)	100,000	-	-	83,705
Net change in fund balances	(25,201)	(93,525)	733	-	100,000	-	(9,060)	(27,053)
Fund balances, beginning of fiscal year	64,201	419,517	-	-	109,937	-	147,609	741,264
Fund balances, end of fiscal year	$ 39,000	$ 325,992	$ 733	$ -	$ 209,937	$ -	$ 138,549	$ 714,211

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, 2020

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
License and permits	$ 5,000	$ 5,000	$ -	$ (5,000)
Investment earnings	-	-	174	174
Total revenues	5,000	5,000	174	(4,826)
Expenditures:				
Current:				
Tourism and economic development	86,102	86,102	25,375	60,727
Total expenditures	86,102	86,102	25,375	60,727
Net changes in fund balances	(81,102)	(81,102)	(25,201)	55,901
Fund balances, beginning of fiscal year	64,201	64,201	64,201	-
Fund balances, end of fiscal year	$ (16,901)	$ (16,901)	$ 39,000	$ 55,901

CITY OF DORAVILLE, GEORGIA
CONFISCATED ASSETS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS) FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Fines and forfeitures	$ 394,157	$ 394,157	$ 300,113	$ (94,044)
Total revenues	394,157	394,157	300,113	(94,044)
Expenditures:				
Current - public safety	394,157	394,157	436,959	(42,802)
Total expenditures	394,157	394,157	436,959	(42,802)
Deficiency of revenues under expenditures	-	-	(136,846)	(136,846)
Other financing sources:				
Proceeds from sale of capital assets	-	-	18,408	18,408
Transfers in	-	-	24,913	24,913
Total other financing sources	-	-	43,321	43,321
Net changes in fund balances	-	-	(93,525)	(93,525)
Fund balances, beginning of fiscal year	419,517	419,517	419,517	-
Fund balances, end of fiscal year	$ 419,517	$ 419,517	$ 325,992	$ (93,525)

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, 2020

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Hotel/Motel occupancy taxes	$ 70,000	$ 70,000	$ 40,512	$ (29,488)
Total revenues	70,000	70,000	40,512	(29,488)
Expenditures:				
Current:				
Tourism and economic development	28,000	28,000	15,471	12,529
Total expenditures	28,000	28,000	15,471	12,529
Excess of revenues over expenditures	42,000	42,000	25,041	(16,959)
Other financing uses:				
Transfers out	(42,000)	(42,000)	(24,308)	17,692
Total other financing uses	(42,000)	(42,000)	(24,308)	17,692
Net changes in fund balances	-	-	733	733
Fund balances, beginning of fiscal year	-	-	-	-
Fund balances, end of fiscal year	$ -	$ -	$ 733	$ 733

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, 2020

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Motor vehicle taxes	$ 40,000	$ 40,000	$ 35,308	$ (4,692)
Total revenues	40,000	40,000	35,308	(4,692)
Other financing uses				
Transfers out	(40,000)	(40,000)	(35,308)	4,692
Total other financing uses	(40,000)	(40,000)	(35,308)	4,692
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, 2020

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Investment earnings	$ -	$ -	$ 2,864	$ 2,864
Total revenues	-	-	2,864	2,864
Expenditures:				
Current:				
General government	121,757	121,757	-	121,757
Public works	68,035	68,035	36,835	31,200
Culture and recreation	145,000	145,000	187,873	(42,873)
Total expenditures	334,792	334,792	224,708	110,084
Net changes in fund balances	(334,792)	(334,792)	(221,844)	112,948
Fund balances, beginning of fiscal year	339,976	339,976	339,976	-
Fund balances, end of fiscal year	$ 5,184	$ 5,184	$ 118,132	$ 112,948

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, 2020

	Budget			Variance With
	Original	Final	Actual	Final Budget
Expenditures:				
Capital outlay	$ 100,000	$ 209,937	$ -	$ 209,937
Total expenditures	100,000	209,937	-	209,937
Deficiency of revenues under expenditures	(100,000)	(209,937)	-	209,937
Other financing sources:				
Transfers In	100,000	100,000	100,000	-
Total other financing sources	100,000	100,000	100,000	-
Net changes in fund balances	-	(109,937)	100,000	209,937
Fund balances, beginning of fiscal year	109,937	109,937	109,937	-
Fund balances, end of fiscal year	$ 109,937	$ -	$ 209,937	$ 209,937

CITY OF DORAVILLE, GEORGIA

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Balance June 30, 2019	Additions	Deductions	Balance June 30, 2020
MUNICIPAL COURT FUND				
Assets:				
Cash	$ 1,373,322	$ 4,468,088	$ 4,345,795	$ 1,495,615
Liabilities:				
Due to others	$ 1,373,322	$ 4,468,088	$ 4,345,795	$ 1,495,615

CITY OF DORAVILLE, GEORGIA

SCHEDULE OF EXPENDITURES OF
SPECIAL PURPOSE LOCAL OPTION SALES TAX
FOR THE YEAR ENDED JUNE 30, 2020

Project	Original and Current Estimated Cost	Prior Year	Current Year	Total	Percentage of Completion
SPLOST - 2017 SERIES					
Multi-modal transportation consisting of, road improvements, sidewalks and bikeways projects	$ 7,076,054	$ 89,826	$ 1,250,633	$ 1,340,459	74%
Public safety and related capital equipment projects	960,000	-	182,766	182,766	10%
General repair and capital outlay projects	1,463,500	62,409	271,315	333,724	15%
	$ 9,499,554	$ 152,235	$ 1,704,714	$ 1,856,949	

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 **65**

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 **70**

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

Debt Capacity **75**

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 **78**

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 **80**

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)

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Governmental activities:										
Net investment in capital assets	$ 12,263	$ 11,103	$ 10,984	$ 11,305	$ 9,681	$ 8,884	$ 9,199	$ 9,018	$ 9,677	$ 10,062
Restricted	2,215	2,678	1,521	524	997	856	778	815	587	333
Unrestricted	(1,410)	(1,735)	(2,695)	(2,182)	492	1,456	3,890	2,347	1,755	995
Total governmental activities net position	$ 13,068	$ 12,046	$ 9,810	$ 9,647	$ 11,170	$ 11,196	$ 13,866	$ 12,180	$ 12,019	$ 11,390
Business-type activities:										
Net investment in capital assets	$ 4,096	$ 4,095	$ 3,667	$ 3,588	$ 3,121	$ 1,832	$ 1,148	$ 1,193	$ 1,113	$ 929
Unrestricted	1,189	616	622	170	662	1,640	2,176	1,752	1,332	1,180
Total business-type activities net position	$ 5,285	$ 4,711	$ 4,289	$ 3,758	$ 3,784	$ 3,472	$ 3,324	$ 2,945	$ 2,445	$ 2,109
Primary government:										
Net investment in capital assets	$ 16,359	$ 15,197	$ 14,651	$ 14,893	$ 12,802	$ 10,716	$ 10,347	$ 10,211	$ 10,790	$ 10,991
Restricted	2,215	2,678	1,521	524	997	856	778	815	587	333
Unrestricted	(221)	(1,119)	(2,073)	(2,012)	1,154	3,096	6,066	4,099	3,087	2,175
Total primary government net position	$ 18,353	$ 16,756	$ 14,099	$ 13,405	$ 14,953	$ 14,668	$ 17,191	$ 15,125	$ 14,464	$ 13,500

Source: Statement of Net Position

Note - the 2017 balances were restated to reflect the restatement for implementation of GASB Statement No. 75.

Note - the 2018 balances were restated to reflect an accrual for intergovernmental revenues.

CITY OF DORAVILLE, GEORGIA

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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Expenses										
Governmental activities:										
General government	$ 2,262	$ 2,183	$ 1,986	$ 542	$ 1,757	$ 2,106	$ 1,987	$ 1,588	$ 1,347	$ 1,851
Judicial	529	627	597	568	569	-	-	-	-	-
Public safety	8,646	8,516	7,937	7,619	6,736	5,797	5,749	5,679	6,216	8,431
Public works	1,656	1,592	1,366	2,185	1,284	858	709	825	983	1,132
Culture & recreation	823	918	988	1,381	1,069	982	844	849	809	876
Tourism, economic & community development	1,483	1,591	1,260	2,789	1,480	1,163	500	392	273	329
Interest on long-term debt	14	19	22	22	-	-	-	-	-	-
Total governmental activities expenses	15,413	15,446	14,156	15,106	12,895	10,906	9,789	9,333	9,628	12,619
Business-type activities:										
Stormwater	546	375	424	508	547	379	186	168	201	186
Solid Waste	410	424	398	402	429	473	434	345	367	405
Total business-type activities expenses:	956	799	822	910	975	852	620	513	568	591
Total primary government expenses	$ 16,369	$ 16,245	$ 14,978	$ 16,016	$ 13,870	$ 11,758	$ 10,409	$ 9,846	$ 10,195	$ 13,211
Program revenues										
Governmental activities:										
Charges for services:										
General government	$ 861	$ 1,139	$ 1,263	$ 908	$ 1,710	$ 678	$ 310	$ 286	$ 61	$ 87
Judicial	1,360	1,702	2,052	1,976	2,180	-	-	-	-	-
Public safety	629	379	451	702	679	3,459	2,916	2,670	2,768	3,880
Public works	-	-	-	-	-	-	-	-	-	-
Culture & recreation	-	-	-	-	20	-	83	77	82	99
Tourism, economic & community development	1	-	-	71	-	4	7	-	190	222
Operating grants and contributions	529	91	60	109	84	78	61	97	148	60
Capital grants and contributions	1,650	2,607	1,384	2,341	306	292	1,069	229	441	1,150
Total governmental activities program revenues	5,030	5,918	5,209	6,106	4,978	4,513	4,446	3,359	3,690	5,497
Business-type activities:										
Charges for services										
Stormwater	795	793	791	776	839	623	593	502	507	508
Solid Waste	734	428	391	396	395	387	397	383	397	355
Capital grants and contributions	-	-	-	17	52	-	-	-	-	-
Total business-type activities program revenues	1,529	1,221	1,182	1,189	1,286	1,011	991	886	904	863
Total primary government program revenues	$ 6,559	$ 7,139	$ 6,391	$ 7,295	$ 6,264	$ 5,523	$ 5,437	$ 4,245	$ 4,594	$ 6,361
Net (expense) revenue:										
Governmental activities	$ (10,383)	$ (9,529)	$ (8,946)	$ (8,999)	$ (7,917)	$ (6,394)	$ (5,343)	$ (5,974)	$ (5,938)	$ (7,122)
Business-type activities	573	422	360	279	311	159	371	373	337	272
Total primary government net (expense) revenue	$ (9,810)	$ (9,108)	$ (8,586)	$ (8,720)	$ (7,606)	$ (6,235)	$ (4,972)	$ (5,601)	$ (5,601)	$ (6,850)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Property taxes	$ 6,786	$ 6,452	$ 5,010	$ 4,203	$ 4,342	$ 3,313	$ 3,283	$ 2,592	$ 2,963	$ 2,740
Sales taxes (1)	411	525	531	425	294	119	102	101	228	-
Franchise taxes	1,106	1,768	973	712	705	657	631	603	635	595
Hotel/Motel occupancy tax	41	56	65	71	75	78	67	57	33	73
Motor vehicle taxes (2)	35	37	43	36	37	53	57	25	-	-
Business taxes	1,838	1,883	1,633	1,493	1,583	2,190	1,754	2,254	2,384	1,609
Other taxes	1,083	913	841	793	737	631	509	496	482	671
Unrestricted investment earnings	38	36	1	2	2	15	22	17	25	24
Miscellaneous	67	85	59	540	114	307	604	108	112	80
Gain on sale of capital assets	-	-	4	-	-	-	-	-	-	-
Special items	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	(171)	-	-	19	-	(118)	-	(38)
Total governmental activities	11,405	11,755	8,989	8,276	7,890	7,382	7,028	6,135	6,862	5,755
Business-type activities:										
Unrestricted investment earnings	2	187	-	2	1	8	9	9	1	-
Gain (loss) on sale of asset	-	-	-	(306)	-	-	-	-	-	-
Transfers	-	-	171	-	-	(19)	-	118	-	38
Total business-type activities	2	187	171	(304)	1	(11)	9	127	1	38
Total primary government net (expense) revenue	$ 11,407	$ 11,942	$ 9,160	$ 7,971	$ 7,890	$ 7,371	$ 7,038	$ 6,262	$ 6,863	$ 5,793
Change in Net Position										
Governmental activities	$ 1,022	$ 2,226	$ 43	$ (723)	$ (27)	$ 988	$ 1,686	$ 161	$ 924	$ (1,368)
Business-type activities	575	609	531	(26)	311	148	380	500	337	311
Total primary government	$ 1,597	$ 2,835	$ 574	$ (749)	$ 284	$ 1,136	$ 2,066	$ 661	$ 1,262	$ (1,057)

(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: Statement of Activities

CITY OF DORAVILLE, GEORGIA

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

Fiscal Year	Property Taxes	Sales Taxes (1)	Franchise Taxes	Hotel/Motel Occupancy Taxes	Motor Vehicle Taxes (2)	Business Taxes	Other Taxes	Total
2011	$ 2,740	$ -	$ 595	$ 73	$ -	$ 1,609	$ 671	$ 5,688
2012	2,963	228	635	33	-	2,384	482	6,726
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	7,041
2016	4,342	294	705	75	37	1,583	737	7,774
2017	4,203	425	712	71	36	1,493	793	7,734
2018	5,010	531	973	65	43	1,633	841	9,096
2019	6,452	525	1,768	56	37	1,883	913	11,634
2020	6,786	411	1,106	41	35	1,838	1,083	11,300

(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: Statement of Activities

CITY OF DORAVILLE, GEORGIA

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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Fund										
Reserved	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Nonspendable (1)	131	133	195	93	231	186	49	48	115	137
Assigned		-	-	-	651	-	-	-	-	-
Unassigned	4,683	4,178	2,781	3,391	3,574	4,522	3,546	2,695	1,734	1,010
Total general fund	$ 4,814	$ 4,311	$ 2,976	$ 3,484	$ 4,456	$ 4,708	$ 3,595	$ 2,743	$ 1,849	$ 1,147
All Other Governmental Funds										
Reserved	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Nonspendable (1):										
Prepaids	-	6	-	-	7	7	2	-	-	-
Restricted:										
Tourism	1	-	-	-	-	-	-	-	-	-
Public safety	326	414	691	420	345	311	139	399	363	299
Capital projects	1,889	2,263	709	157	652	545	639	416	224	1
Committed:										
Tree removal and planting	39	64	81	98	29	15	16	20	32	33
Assigned:										
Capital projects	348	297	184	80	270	559	548	-	(20)	-
Public safety	105	76	-	-	-	-	-	-	-	-
Unassigned	-	-	(12)	-	(15)	-	-	-	-	-
Total all other governmental funds	$ 2,708	$ 3,120	$ 1,653	$ 755	$ 1,288	$ 1,436	$ 1,344	$ 835	$ 599	$ 334

(1) The City adopted GASB 54 in FY 2011.

Source: Balance Sheet

CITY OF DORAVILLE, GEORGIA

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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Revenues										
Taxes	$ 11,340	$ 11,609	$ 9,054	$ 7,828	$ 7,716	$ 7,007	$ 6,392	$ 6,509	$ 6,368	$ 5,686
Licenses and permits	861	1,139	1,262	979	1,730	683	309	282	275	290
Intergovernmental	2,152	2,083	1,420	2,375	386	360	293	325	593	1,229
Fines and forfeitures	1,660	2,306	2,052	2,384	2,529	3,149	2,721	2,515	2,454	3,318
Charges for services	330	379	451	293	330	311	286	235	333	440
Interest income	63	46	1	2	2	15	22	17	25	73
Other revenues	69	95	84	559	117	318	633	109	189	182
Total revenues	16,475	17,657	14,325	14,421	12,811	11,841	10,656	9,994	10,237	11,217
Expenditures										
Current:										
General government	2,057	1,981	1,903	1,798	1,654	1,828	1,940	1,629	1,286	1,877
Judicial	576	618	591	564	562	-	-	-	-	-
Public safety	7,801	7,782	7,137	7,978	6,289	5,507	5,389	5,206	5,700	8,148
Public works	1,574	1,625	1,346	2,012	1,173	986	666	762	1,253	2,083
Culture & recreation	941	879	931	1,304	1,028	1,012	850	807	792	838
Tourism, economic and community development	1,461	1,583	1,240	2,764	1,468	1,032	498	391	269	342
Capital outlay	1,705	205	253	1,167	1,038	336	-	-	-	-
Debt service:										
Principal	302	297	292	-	-	-	-	-	-	-
Interest	19	24	26	-	-	-	-	-	-	-
Total expenditures	16,436	14,994	13,719	17,587	13,211	10,700	9,343	8,796	9,299	13,287
Excess (deficiency) of revenues over (under) expenditures	39	2,662	605	(3,167)	(401)	1,141	1,313	1,198	938	(2,070)
Other Financing Sources (Uses)										
Installment note issued	-	-	-	1,512	-	-	-	-	-	-
Proceeds from the sale of assets	51	19	10	96	-	46	48	51	-	-
Transfers in	483	569	564	1,331	1,097	697	645	455	395	522
Transfers out	(483)	(569)	(735)	(1,331)	(1,097)	(678)	(645)	(573)	(395)	(560)
Total other financing sources (uses)	51	19	(161)	1,608	-	65	48	(67)	-	(38)
Net change in fund balances	$ 90	$ 2,681	$ 444	$ (1,559)	$ (401)	$ 1,206	$ 1,361	$ 1,130	$ 938	$ (2,108)
Debt service as a percentage of noncapital expenditures	2.2%	2.3%	2.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Source: Statement of revenues, expenditures, and changes in fund balance.

CITY OF DORAVILLE, GEORGIA

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

Fiscal Year	Property Taxes	Sales Taxes (1)	Franchise Taxes	Hotel/Motel Occupancy Taxes	Motor Vehicle Taxes (2)	Business Taxes	Other Taxes	Total
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
2017	4,296	425	712	71	36	1,493	794	7,828
2018	4,969	530	973	65	43	1,633	840	9,054
2019	6,426	525	1,768 (3)	56	37	1,883	914	11,609
2020	6,826	411	1,106	41	35	1,838	1,083	11,340

(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.
(3) Increase is attributable to electric franchise tax collections which were previously unremitted.

Source: Statement of revenues, expenditures, and changes in fund balance.

CITY OF DORAVILLE, GEORGIA

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

Calendar Year	Real Property			Personal Property		Public Utility	Less Exemptions (1)	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
	Residential Property	Commercial Property	Industrial Property	Motor Vehicles	Other						
2011	$ 101,158	$ 133,903	$ 49,835	$ 15,899	$ 97,583	$ 7,234	$ 248	$ 405,364	9.000	$ 3,648	40%
2012	68,651	129,542	49,731	15,849	102,797	8,202	35,242	339,530	9.000	3,056	40%
2013	71,936	151,658	63,512	15,906	101,661	8,572	405	412,840	9.000	3,716	40%
2014	86,096	158,223	61,833	14,025	102,041	8,082	37,541	392,759	8.750	3,437	40%
2015	114,400	189,297	123,575	9,332	145,971	8,440	66,166	524,849	8.500	4,461	40%
2016	120,710	194,977	132,778	7,002	133,771	9,564	61,667	537,135	8.371	4,496	40%
2017	124,789	226,696	165,420	6,360	148,850	9,800	76,695	605,220	8.951	5,417	40%
2018	157,251	270,830	165,388	4,057	159,361	10,898	75,080	692,705	10.000	6,927	40%
2019	174,294	273,801	167,755	3,539	163,656	11,254	83,920	710,379	10.000	7,104	40%
2020	206,524	290,474	176,199	2,931	169,016	12,845	89,041	768,948	9.750	7,497	40%

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

Source: Georgia Department of Revenue www.dor.georgia.gov
DeKalb County Tax Commissioner

CITY OF DORAVILLE, GEORGIA

PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

(rate per $1,000 of assessed value)

Calendar Year	DORAVILLE (1)	DeKalb County						Total School District Millage	State	Total Direct & Overlapping Rates
		Operating Millage	Debt Service Millage	Fire District Millage	Hospital Millage	Special Svs Millage	Total County Millage			
2011	9.000	9.430	0.870	2.700	0.880	0.250	14.130	22.980	0.250	46.360
2012	9.000	10.430	0.700	3.290	0.940	0.160	15.520	23.980	0.200	48.700
2013	9.000	10.710	0.000	2.820	0.800	0.190	14.520	23.980	0.150	47.650
2014	8.750	8.220	0.010	2.870	0.800	0.270	12.170	23.980	0.100	45.000
2015	8.500	10.390	0.010	2.750	0.890	0.370	14.410	23.730	0.050	46.690
2016	8.371	8.760	0.480	2.570	0.740	0.528	13.078	23.380	0.000	44.829
2017	8.951	8.693	0.427	3.080	0.740	0.000	12.940	23.280	0.000	45.171
2018	10.000	9.638	0.328	2.687	0.726	0.000	13.379	23.180	0.000	46.559
2019	10.000	9.304	0.362	2.709	0.648	0.000	13.023	23.080	0.000	46.103
2020	9.750	9.366	0.354	2.792	0.642	2.122	15.276	23.080	0.000	48.106

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

Source: Georgia Department of Revenue www.dor.georgia.gov
DeKalb County Tax Commissioner

CITY OF DORAVILLE, GEORGIA

PRINCIPAL PROPERTY TAXPAYERS
CURRENT AND TEN YEARS AGO (Calendar Year)
(amounts expressed in thousands)

	2020			2011		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
IC Industrial REIT	$ 21,419,491	1	2.79 %	$ -		-
ICS Jasmine LLC	20,825,000	2	2.71 %	-		-
The Downtown Development Authority	16,976,258	3	2.21 %	-		-
Selig Enterprises Inc	15,519,841	4	2.02 %	-		-
Atlanta Real Estate Holdings LLC	14,000,000	5	1.82 %	-		-
Halpern Enterprises Inc	11,748,167	6	1.53 %	10,737,445	3	2.65 %
TMIF Cornerstone LLC	10,800,000	7	1.40 %	-		-
Serta Simmons Bedding Company	10,576,254	8	1.38 %	-		-
Century Communities of Georgia LLC	9,707,789	9	1.26 %	-		-
Motiva Enterprises LLC	9,055,986	10	1.18 %	6,175,846	7	1.52 %
General Motors Corp	-		-	21,310,960	1	5.26 %
BP Products North America Inc	-		-	14,171,050	2	3.50 %
Chevron USA Products Co	-		-	9,271,774	4	2.29 %
Buford Highway Shopping Center	-		-	7,515,927	5	1.85 %
Morgan Stanley Capital Group	-		-	7,094,680	6	1.75 %
Marathon Petroleum Company LP	-		-	5,418,682	8	1.34 %
Brandsmart USA of Doraville	-		-	5,348,000	9	1.32 %
Peachtree Pavilion Partners Inc	-		-	5,138,640	10	1.27 %
Totals	$ 140,628,786		18.29 %	$ 92,183,004		22.74 %

Source: DeKalb County Tax Commissioner

CITY OF DORAVILLE, GEORGIA

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Period Ended June 30,	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years (1)	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
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	143,046	2,914,669	98.75
2013	2,829,970	2,776,263	98.10	47,636	2,823,899	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	43,725	4,227,296	99.64
2017	4,158,065	4,098,808	98.57	58,810	4,157,618	99.99
2018	5,147,309	5,115,313	99.38	31,170	5,115,313	99.38
2019	6,383,495	6,254,330	97.98	136,304	6,254,330	97.98
2020	6,883,762	6,674,093	96.95	N/A	6,674,093	96.95

(1) 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 2020 are not yet available.

Source: DeKalb County Tax Commissioner

CITY OF DORAVILLE, GEORGIA

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Period Ended June 30,	Governmental Activities Notes Payable	Percentage of Personal Income (1)	Per Capita (1)
2011	$ -	$ -	-
2012	-	-	-
2013	-	-	-
2014	-	-	-
2015	-	-	-
2016	-	-	-
2017	1,511,855	0.76	141.96
2018	1,219,825	0.63	117.88
2019	922,714	0.44	88.37
2020	620,433	0.30	59.42

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

Note: The City did not have any general obligation debt prior to FY 2017.

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

CITY OF DORAVILLE, GEORGIA

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2020
(amounts expressed in thousands)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable (1)	Estimated Share of Overlapping Debt
Overlapping general obligation debt:			
DeKalb County	$ 240,628	2.50 %	$ 6,025
DeKalb County Board of Education	218,089	2.82 %	6,142
Total overlapping debt	$ 458,717		$ 12,167
Direct debt:			
Notes payable	$ 620	100.00 %	$ 620
Total direct debt	$ 620		$ 620
Total direct and overlapping debt	$ 459,337		$ 12,787

(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.

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 businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Source: Assessed value data used to estimate applicable percentages and debt outstanding obtained from DeKalb County's Finance Department as of December 31, 2019.

CITY OF DORAVILLE, GEORGIA

LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Debt limit	$ 85,798,991	$ 79,429,899	$ 76,778,925	$ 67,083,832	$ 59,689,614	$ 59,101,410	$ 43,030,073	$ 41,324,483	$ 37,477,232	$ 40,561,213
Total net debt applicable to limit	620,433	922,714	1,219,825	1,511,855	-	-	-	-	-	-
Legal debt margin	$ 85,178,558	$ 78,507,185	$ 75,559,100	$ 65,571,977	$ 59,689,614	$ 59,101,410	$ 43,030,073	$ 41,324,483	$ 37,477,232	$ 40,561,213
Assessed value	$ 768,948,900	$ 710,379,061	$ 692,708,969	$ 591,349,494	$ 534,160,705	$ 524,848,444	$ 392,760,018	$ 377,041,416	$ 339,530,739	$ 343,283,791
Add back: exempt real property	89,041,007	83,919,929	75,080,282	79,488,828	62,735,439	66,165,651	37,540,708	36,203,412	35,241,583	62,328,336
Total assessed value	$ 857,989,907	$ 794,298,990	$ 767,789,251	$ 670,838,322	$ 596,896,144	$ 591,014,095	$ 430,300,726	$ 413,244,828	$ 374,772,322	$ 405,612,127
Total net debt applicable to the limit as a percentage of debt limit	1%	1%	2%	2%	0%	0%	0%	0%	0%	0%

Debt limit (10% of total assessed value)	85,798,991
Debt applicable to limit:	
General obligation debt	620,433
Less: Amount set aside for repayment of general obligation debt	-
Total net debt applicable to limit	620,433
Legal debt margin	$ 85,178,558

Note: The City did not have any general obligation debt prior to FY 2017.

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 repayment.

CITY OF DORAVILLE, GEORGIA

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Period	Population (1)	Personal Income (amounts expressed in thousands)	Per Capita Personal Income (2)	Median Age (1)	School Enrollment (1)	Unemployment Rate (1)
2010	8,330	$ 147,249	$ 17,677	31.5	1,711	10.8 %
2011	8,429	154,613	18,343	31.5	1,646	10.5
2012	8,482	130,309	15,363	31.5	1,762	9.4
2013	10,603	162,035	15,282	31.5	1,866	8.4
2014	10,714	185,470	17,311	31.5	2,240	7.2
2015	10,896	191,661	17,590	31.5	2,241	5.9
2016	10,501	196,106	18,675	31.5	2,241	5.2
2017	10,650	198,889	18,675	31.8	2,241	7.9
2018	10,348	193,249	18,675	30.5	2,168	6.5
2019	10,442	209,696	20,082	30.9	2,280	3.6

(1) Source: US Census Bureau American FactFinder (available annually).
(2) Source FY2011-FY2018: US Census Bureau American FactFinder
(1), (2) Source FY2019: Bestplaces.net.

Note: 2020 data was not available.
Note: Population, per capita and personal income are estimates based on past regional trends.

CITY OF DORAVILLE, GEORGIA

PRINCIPAL EMPLOYERS
CURRENT YEAR AND TEN YEARS AGO

	2020			2011		
Employer	Employees (1)	Rank	Percentage of Total City Employment (2)	Employees (3)	Rank	Percentage of Total City Employment (2)
Serta Simmons Bedding	475	1	8.19 %	-		- %
Buford Highway Farmers Market	363	2	6.26	255	1	6.11
Alsco Inc	287	3	4.95	-		-
Nordic Logistic and Warehousing, LLC	237	4	4.08	-		-
United Temps, Inc.	223	5	3.84	248	2	5.94
Brandsmart USA	192	6	3.31	230	3	5.51
Waste Pro Atlanta	187	7	3.22	-		-
One Up Innovations, Inc	167	8	2.88	-		-
The Home Depot #115	165	9	2.84	144	4	3.45
Hennessy Lexus of Atl	128	10	2.21	106	5	2.54
Innerface Architectural Signage, Inc	-		-	100	6	2.40
Nations Recovery Center Inc	-		-	83	7	1.99
H Mart Doraville, Inc.	-		-	75	8	1.80
Commercial Roofing Specialties, Inc.	-		-	49	9	1.17
RS Andrews Services, Inc.	-		-	48	10	1.15
Totals	2,424		41.78 %	1,338		32.05 %

(1) Source: 2020 individual employer's business license filings.
(2) Source: US Census Bureau American FactFinder.
(3) Source: 2011 individual employer's business license filings.

CITY OF DORAVILLE, GEORGIA

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

Function	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General government	22	22.5	21.5	14.5	14	15	13	13	12	13
Public safety	69	57	59	58	60	63	61	62	62	80
Public works	11	12.5	12	12.5	15	11	9	9	11	14
Community development	3	3	3	3	3	2	2	3	5	5
Culture and recreation	4	12	18	22.5	27	27	27	25	18	22
Total	109	107	114	111	119	118	112	112	108	134

Source: City of Doraville Finance Department (Payroll).

CITY OF DORAVILLE, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

Function/Program	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Government										
Municipal Building	1	1	1	1	1	1	1	1	1	1
Public Safety										
Station/Jail	1	1	1	1	1	1	1	1	1	1
Patrol Units	53	52	51	51	45	40	40	39	38	35
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	65	65	65	65	52	52	52	52
Culture and Recreation										
Parks (acres)	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

Source: Various City Departments.

CITY OF DORAVILLE, GEORGIA

OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

Function	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Public Safety										
Arrests	1,433	1,966	2,271	2,274	2,121	2,066	2,472	2,554	1,299	1,664
Accidents	1,807	2,158	2,058	2,120	3,018	2,923	2,301	1,955	1,677	1,734
Calls for Service	32,205	34,243	36,184	43,230	44,663	45,440	48,549	44,694	41,176	60,670
Citations Processed	7,602	8,163	10,727	12,801	12,726	12,106	17,480	14,343	11,637	14,797
Public Works										
Work Orders Completed (1)	3,797	5,299	4,354	3,825	3,804	3,413	2,422	-	-	-
Culture and Recreation										
Parks acres maintained	33	33	33	33	33	33	33	33	33	33
Library circulation (2) (4)	57,358	78,227	79,046	78,368	72,553	73,948	75,171	71,990	74,266	-
Library visitors (2) (4)	49,569	78,972	77,673	76,222	78,169	70,827	76,029	79,549	78,169	-
Community Development										
Permits issued (3)	877	815	668	674	875	788	707	-	-	-

(1) Public Works implemented a work order tracking system in FY 2014. Work order data is not available prior to 2014.
(2) Library data is not available prior to 2012.
(3) Community Development began tracking the number of permits issued in 2014. Information on permits issued prior to 2014 is not available.
(4) Library was closed for several months in 2020 due to the COVID19 pandemic.

Source: Various City Departments.