

CITY OF GRIFFIN, Popular Annual Financial Report 2012





# Financial Report Message

We are pleased to present the City of Griffin's Popular Annual Financial Report (PAFR) for the fiscal year ended June 30, 2012. This is the City's seventh PAFR, and is formulated as an easy to read version of the City's Comprehensive Annual Financial Report (CAFR) that we publish on a yearly basis.

The Comprehensive Annual Financial Report (CAFR) is a detailed account of the City's financial statements, notes, schedules, and statistics. The CAFR was prepared in conformance with Generally Accepted Accounting Principles (GAAP) and was audited by Mauldin, Jenkins, Certified Public Accountants, LLC, 439 Mulberry Street, Post Office Box 1877, Macon Georgia 31202-1877.

The CAFR received an unqualified opinion. A copy of our CAFR can be found on the City's website under Departments, Administrative Services, Finance, Finance Reports  
<http://www.cityofgriffin.com/Departments/AdministrativeServices/Finance/FinancialReports/tabid/407/Default.aspx>.

The Popular Annual Financial Report (PAFR) provides citizens with an overview of the City's revenues, expenditures, and general information, in a simplified interpretation of the CAFR. The PAFR is prepared by the Department of Administrative Services Finance and Accounting staff and is not obligated to be audited under GAAP rules.

Thank you for your interest in the City of Griffin's government and its functions. Please feel free to comment or offer suggestions on the PAFR to Markus Schwab, CPA/CITP/CGMA, Chief Financial Officer, email [mschwab@cityofgriffin.com](mailto:mschwab@cityofgriffin.com).

Respectfully submitted,  
*Kenny Smith*  
City Manager

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Year is 1955 – Griffin-Spalding Airport runway with paving completed

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The Complete Annual Budget and Comprehensive Annual Financial Report are available at City Hall and the City's website <a href="http://www.cityofgriffin.com">www.cityofgriffin.com</a> .	



# Vision, Mission, Values

## VISION

“The City of Griffin shall be a model of excellence in local government; and a safe, well-planned community with equal opportunity for all.”

## MISSION

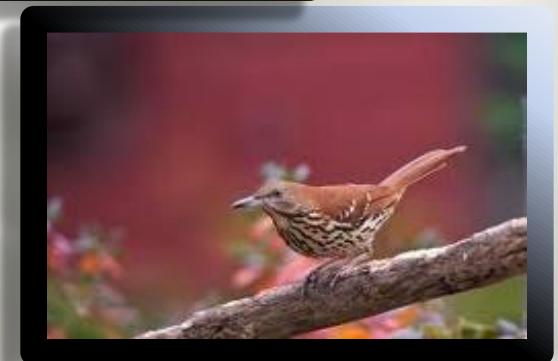
“In partnership with our community, the mission of the City of Griffin is to protect and enhance the quality of life by providing a high level of service in an efficient and responsive manner for all the citizens.”

## VALUES

- We believe in honest, open, and democratic government.
- We are dedicated to the highest ideals of honor and integrity in order to merit the respect, trust, and confidence of the citizens of Griffin.
- We believe our primary responsibility is to those who live, work, visit, or otherwise come in contact with our City. We are committed to enhancing the quality of life by providing exemplary services.
- We believe that the employees of the City are its most important resource and through them, we will accomplish our mission and vision. We will support the employees with dignity, respect, and fairness.
- We believe it is important to listen to our citizens and be sensitive and responsive to their needs.
- We believe that proper planning, training, and teamwork will fulfill our mission and vision for the future of the City of Griffin.

# Griffin Quick Facts

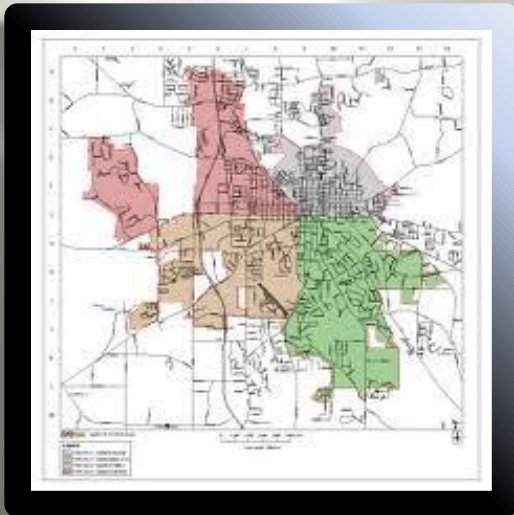
Services: Police, Fire, Electric, Water, Sewer, Storm Drainage, Streets, Solid Waste, Airport, Parks, Recreation, Planning and Economic Development	
Form of Government: Board of Commissioners/Chairperson/City Manager	
Governing Body: 6 District and 1 at-Large Commissioners are elected to four year terms	
Population – (2010 est.):	23,643
Number of Households – 2010:	8,941
Median Age – (2010 ACS):	33.8
Median Household Income – (2010 ACS):	\$31,913
Planning Area (square miles):	14
Incorporated (square miles):	14
Acres of Parks:	190
Operating Budget – 2013:	\$96,979,000
Employees:	480
2011 Operating Mill Levy (City):	8.636
2011 Total Mill Levy (State, City, County, & School):	42.956
2011 Sales and Use Tax Rate:	7%
Incorporated:	1840



# Location

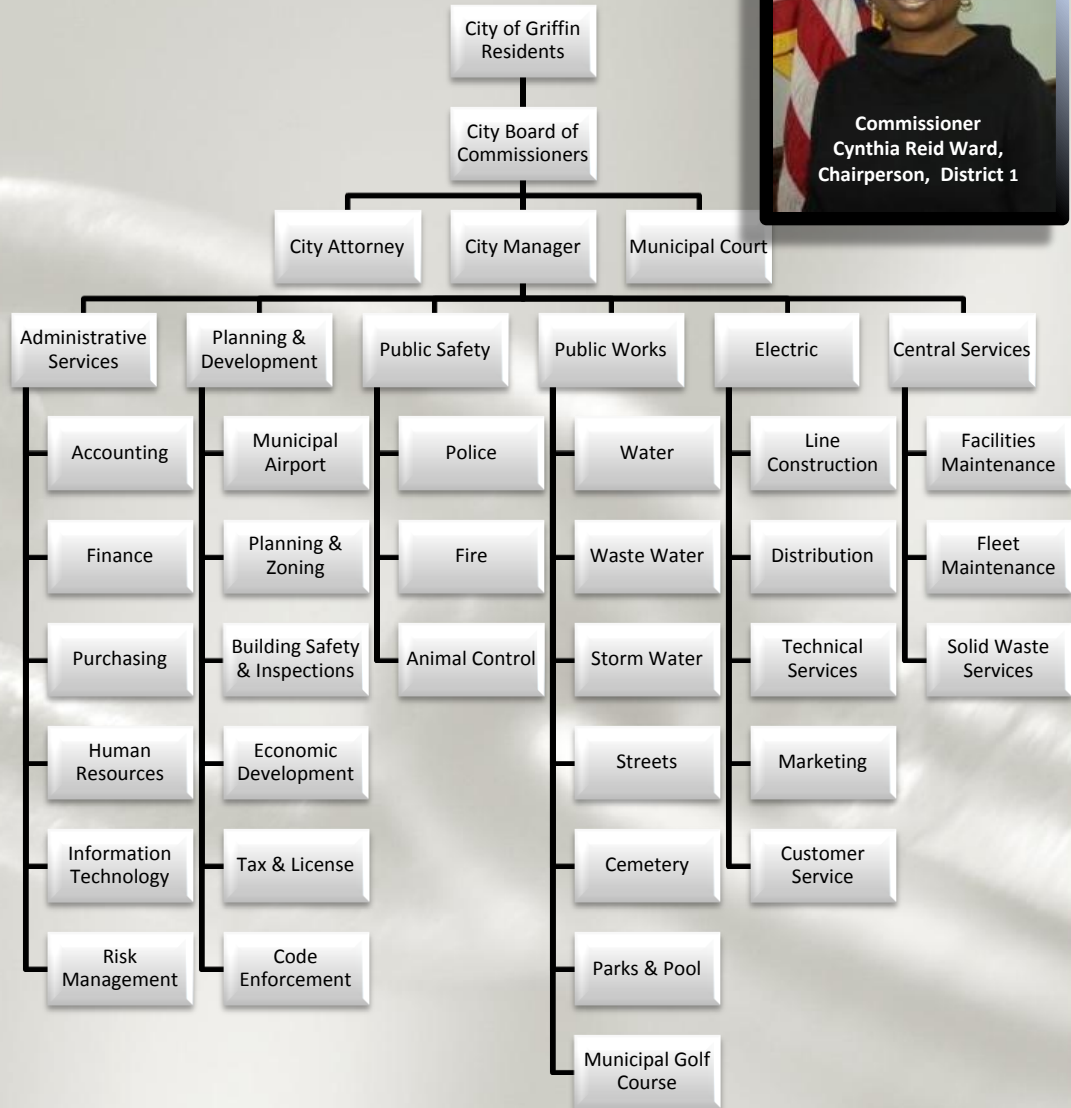
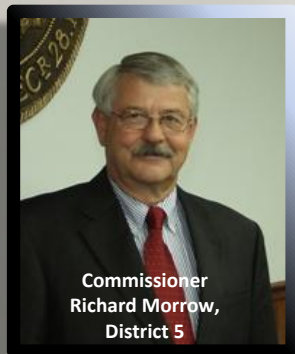
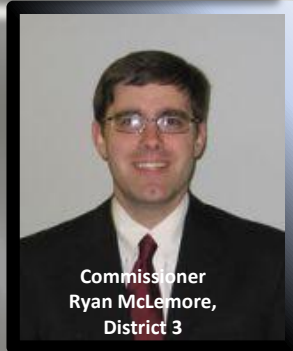
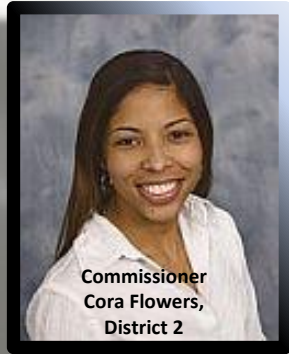
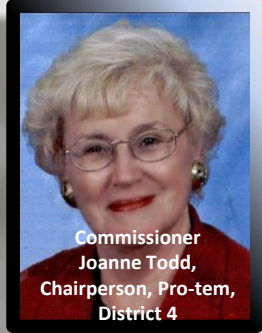
## GRIFFIN

The City of Griffin is located in Spalding County along Highway 16 just west of I-75 with easy access to Griffin-Spalding Municipal Airport.



- <5 Minutes to Griffin-Spalding Municipal Airport**
- 15 Minutes north to Atlanta Motor Speedway**
- 45 Minutes south to Macon, Georgia**
- 50 Minutes north to Hartsfield-Jackson Atlanta Airport**

# Organizational Chart



# Goals

THE BOARD OF COMMISSIONERS SERVES AS THE LEGISLATIVE AND GOVERNING BODY OF THE CITY OF GRIFFIN. IT IS RESPONSIBLE FOR ESTABLISHING CITY POLICIES AND GOALS. THE GOALS GIVE DIRECTION TO CITY STAFF FOR CONDUCTING CITY BUSINESS. BELOW IS A SUMMARY OF COMMISSION GOALS FOR 2012, MANY OF WHICH ARE EITHER COMPLETED OR IN-PROCESS.

1. Support and promote tourism.
2. Support further development of the Land Bank Authority.
3. Support continued efforts for Atlanta-Griffin-Macon Commuter Rail.
4. Enhance the City's recycling program to include e-waste and shredding.
5. Continue support of Downtown Development Authority and incentives to business development.
6. Support the Griffin-Spalding Municipal Airport Relocation project.
7. Continue to improve the City's website.



# Awards & Recognition

GFOA Award for Excellence in Financial Reporting – 2011, 2010, 2009, 2008, 2007, 2006, 2005, and 2004

GFOA Award for Outstanding Achievement in Popular Financial Reporting – 2011, 2010, 2009, 2008, 2007, and 2006

Recognized for “Most Innovative Recycling Program” in Georgia

Received GOLD AWARDS (fourth consecutive year) from Georgia Association of Water Professionals for Permit Compliance

- Water Treatment Plants – Still Branch and Harry Simmons
- Wastewater Treatment Plants – Cabin Creek, Shoal Creek, Potato Creek

Received “Excellence Award” for Fats, Oils, and Grease (F.O.G.) program from Georgia F.O.G. Alliance

Electric department Received 2011 Work Safe Award (out of 51 municipalities)

Recognized by AT&T as “Forward Thinkers of Technology”

Recognized by the State of North Carolina for restoration efforts in the aftermath of Hurricane Irene

## **Award for Outstanding Achievement in Popular Annual Financial Reporting**

PRESENTED TO

**City of Griffin  
Georgia**

for the Fiscal Year Ended

**June 30, 2011**



*Christopher P. Morrell*  
President

*Jeffrey L. Esser*  
Executive Director

# Serving our Customers

2012 OFFERED MANY ACCOMPLISHMENTS AND BELOW IS A SUMMARY.

## BUILDING SERVICES

- Inspections – 2,980
- Permits Issued (all types) – 894
- Occupational Tax License – 1,410
- Code Enforcement cases – 3,773

## ECONOMIC DEVELOPMENT

- Economic strategic plan
- Marketing plan
- Regional tourism
- Main Street Program

## ELECTRIC

- Installed 38 kilowatt solar array system
- Upgraded technology to “self-healing” switches on hospital and water plant circuits
- Implemented customer assistance programs and residential newsletters
- Upgraded 500 electric poles and replaced 15 miles of electric wires

## COMMUNICATION

- Comprehensive Annual Financial Report (CAFR)
- Popular Annual Financial Report (PAFR)
- City of Griffin e-mail campaigns – 75
- Website visits – 166,124
- Page views – 437,304
- Unique visitors – 99,079
- Find us on

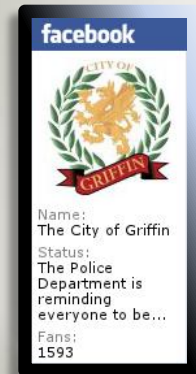


## COMMUNITY DEVELOPMENT

- One Town One Goal

## FINANCE

- Federal grants and awards – \$1,000,049
  - Community Home Improvement Program (CHIP) – \$26,150
  - Community Development Block Grant (CDGB) – \$636,714
  - Neighborhood Stabilization Program (NSP) – \$119,195
  - Energy Efficiency and Conservation (EECBG) – \$117,206
  - Other grants and financial awards – \$100,784
- 2013 Budget



# Serving our Customers

## AMENITIES

- Swimming Pool
- Golf Course
- Tennis Courts – 6
- Mini-Golf
- Playgrounds – 5
- Parks – 4
- Pocket Parks
- Bike and Pedestrian Trail

## PUBLIC WORKS

- Sidewalk Improvement Program
- Traffic Signalization Improvements
- Water Conservation Plan
- Transportation Improvement Program
- Flood Plain Management Program
- Water Conservation Program

## PUBLIC SAFETY

- Community and Police Partnership
- Neighborhood Watch
- Incident Management Systems Training
- D.A.R.E Program
- School Mentoring Programs
- School Resource Officers
- ISO CLASS 2 Fire Rating

## CENTRAL SERVICES / SOLID WASTE PROGRAMS

- Christmas Tree Recycling Program – 1,500 trees est.
- Regional Recycling Center – (Currently, Griffin has the unique honor of being only city in Georgia with a mandatory recycling program).
  - Residential recycling - 742 tons per year
  - Commercial recycling
    - Cardboard – 1,237 tons
    - Plastics – 184 tons
    - Metals – 466 tons
- Solid Waste Flow Control Ordinance
- Fleet Maintenance Services



# Financial Information

More formally referred to as the Statement of Net Assets, the City's balance sheet reflects a strong and healthy financial condition as of June 30, 2012. Assets of the City exceeded its liabilities on June 30, 2012, by \$ 109 million (net assets). Total assets increased by \$ 4.1 million and the City's liabilities decreased by \$ 3.6 million, largely due to the reduction of debt and loan payoffs.

## Statement of Net Assets as of June 30<sup>th</sup> (in thousands of dollars... '000s)

	2012	2011	2010	2009	2008
<b>Assets</b>					
Current Assets and Other Assets	\$58,386	\$52,100	\$45,253	\$35,299	\$33,906
Capital Assets	133,650	135,821	133,992	135,782	138,127
<b>Total Assets</b>	<b>192,036</b>	<b>187,921</b>	<b>179,245</b>	<b>171,081</b>	<b>172,033</b>
<b>Liabilities</b>					
Current Liabilities	9,067	10,620	10,117	9,961	9,762
Non-current Liabilities	73,582	75,624	77,986	80,308	83,175
<b>Total Liabilities</b>	<b>82,649</b>	<b>86,244</b>	<b>88,103</b>	<b>90,269</b>	<b>92,937</b>
<b>Net Assets</b>	<b>\$109,387</b>	<b>\$101,677</b>	<b>\$91,142</b>	<b>\$80,812</b>	<b>\$79,096</b>



# Financial Information

More formally referred to as the Statement of Activities, the City's income statement reflects all the financial activity for the City during the fiscal year ended June 30, 2012. This statement presents information to show how the City's net assets changed during the year as a result of the financial activity (i.e. revenues and expenses). This is a summarized version of the more detailed income statement found in the City's complete Comprehensive Annual Financial Report.

## Statement of Activities for the Fiscal Year Ended June 30<sup>th</sup> (in thousands of dollars... '000s)

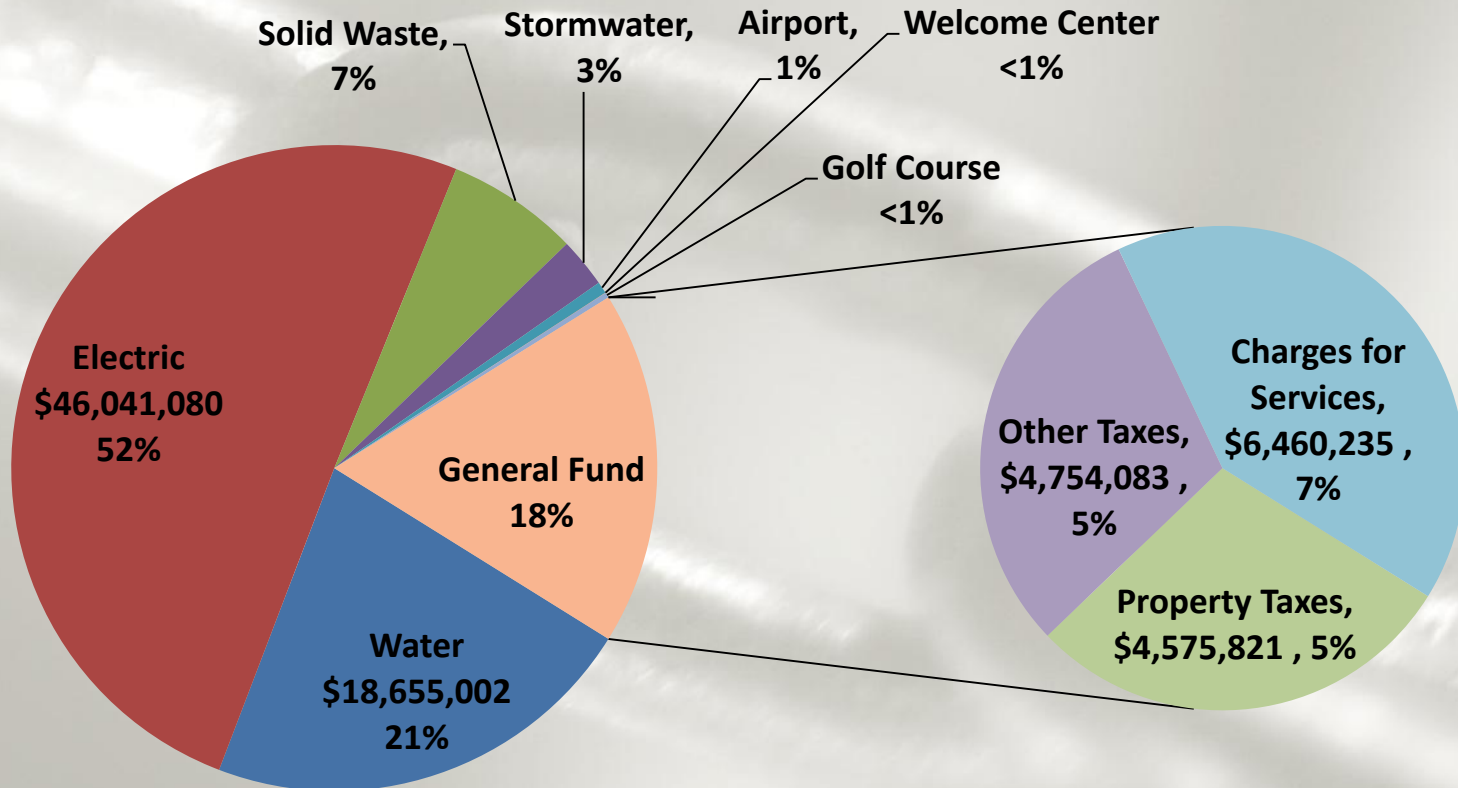
	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>
<b>Revenues</b>	\$93,876	\$96,298	\$90,763	\$86,187	\$82,609
<b>Expenses</b>	(86,166)	(85,763)	(80,433)	(84,471)	(85,130)
<b>Increase (decrease) in net assets</b>	7,710	10,535	10,330	1,716	(2,520)
<b>Net assets, beginning of year</b>	101,677	91,142	80,813	79,096	81,616
<b>Net assets, end of year</b>	<b>\$109,387</b>	<b>\$101,677</b>	<b>\$91,142</b>	<b>\$80,813</b>	<b>\$79,096</b>

The income statement shows that the City's net assets increased each year for the past five years. This reflects a strong fiscal mindset and stewardship in areas that fund future capital improvements. Revenues decreased (\$2.4 million) in 2012 from 2011 due to elimination in Federal Stimulus Funds (\$1.3M), and reductions in: SPLOST proceeds (\$400 thousand), Property Tax collections (\$200 thousand), Sales Tax Collections (\$200 thousand), and Charges for Services (\$300 thousand).

EXCLUDES COMPONENT UNIT revenue of \$255,396 and expense of \$225,185.

# Financial Information

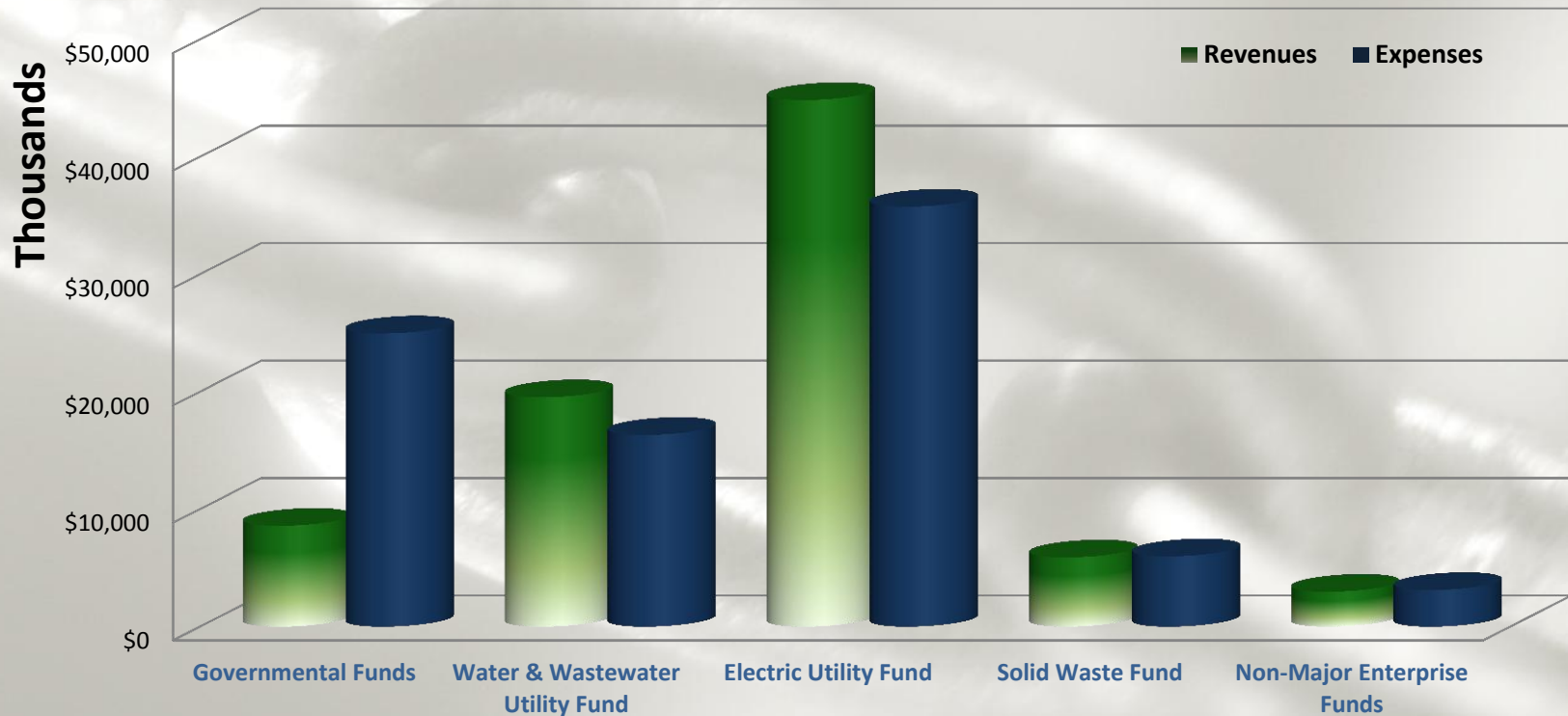
## REVENUES



Data comes from governmental activities reported in the government-wide statements. Comprehensive Annual Financial Report 2012 page 13.

# Financial Information

This chart presents **PROGRAM REVENUES and EXPENSES** for the City's major funds.  
EXCLUDES Internal Service and Component Units.  
*(in thousands of dollars)*

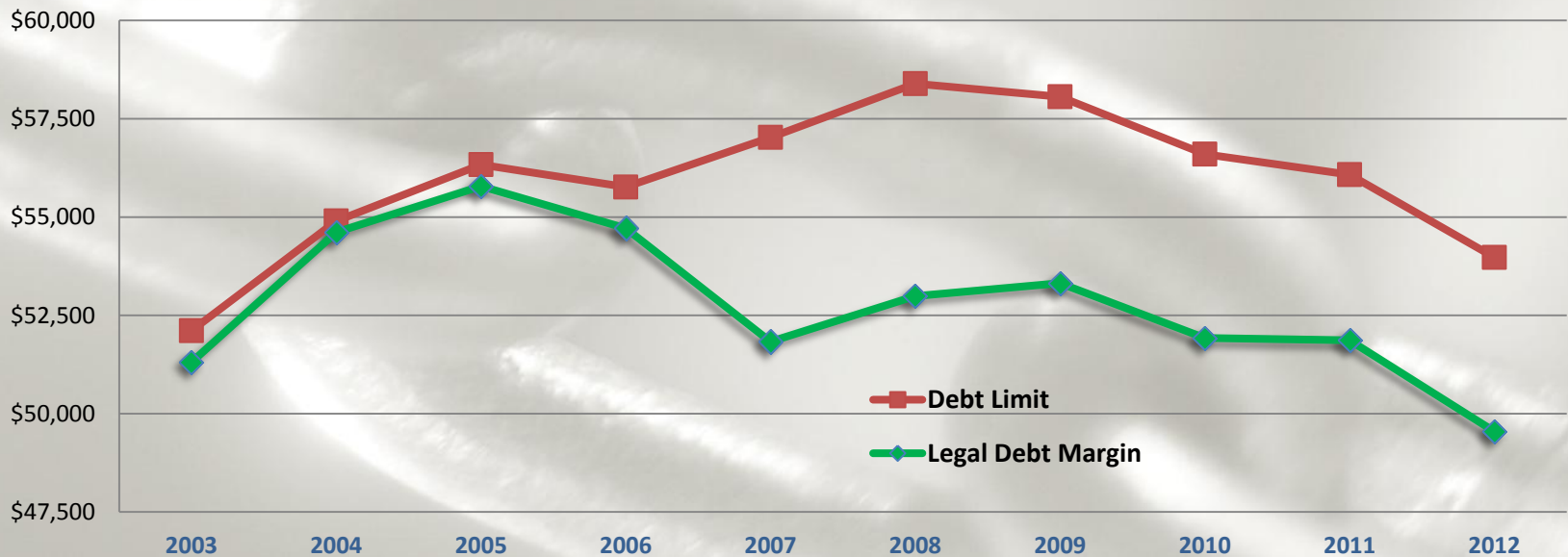


This schedule is a summarized version of the more detailed statement of activities found in the City's Comprehensive Annual Financial Report.

# Financial Information

## LEGAL DEBT MARGIN

As of June 30, 2012, the City had \$63.9 million outstanding in water revenue bonds, \$1.7 million in notes payable, \$44 thousand in capital leases, and \$4.4 million outstanding on buildings and vehicles.



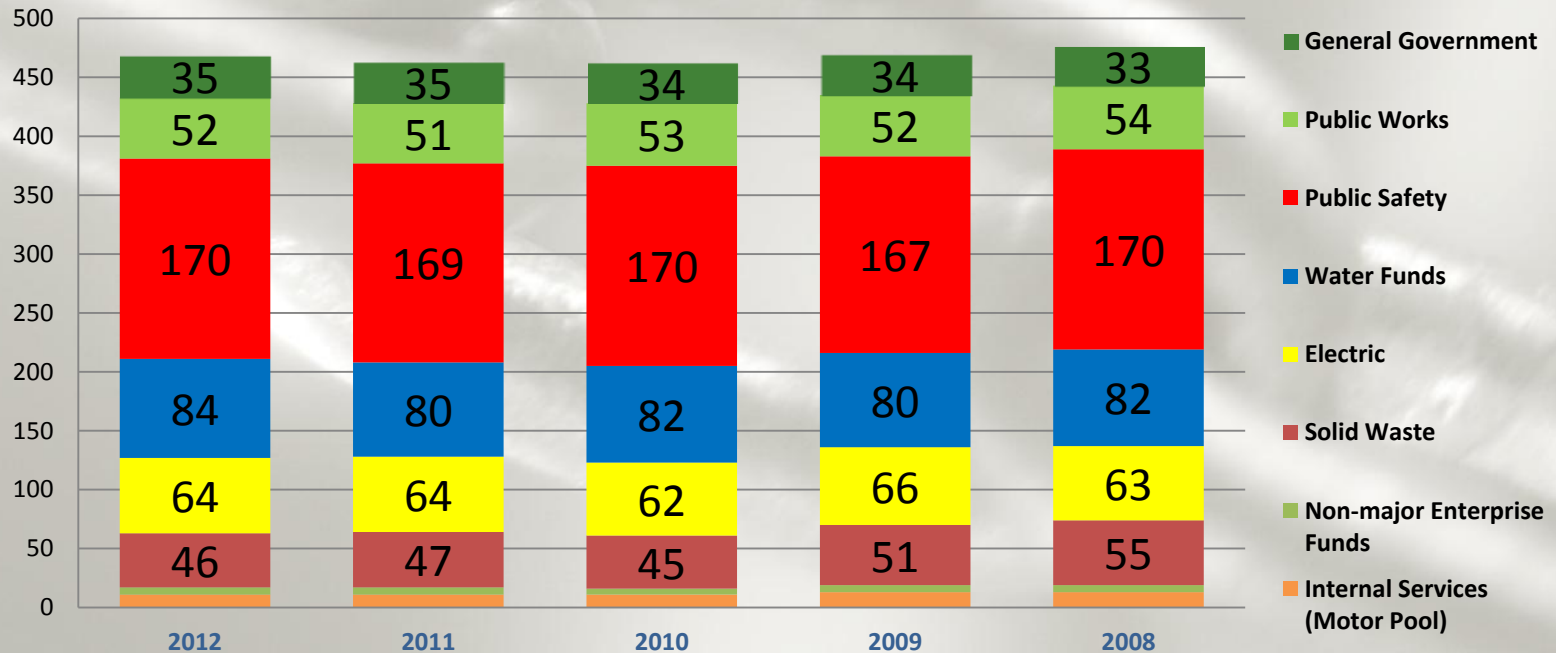
This schedule is a summarized version of the more detailed statement of activities found in the City's Comprehensive Annual Financial Report. Under Georgia finance law, the City's outstanding general obligation debt should not exceed 10 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation



# Financial Information

## STAFFING LEVELS (Full-time Equivalent)

The City of Griffin conducts a periodic market analysis of comparable jobs to update the pay plan. In 2012 the City held back on across the board pay increases. While health insurance costs increased, the City absorbed most of the increase. On average, the City contributes approximately 70 percent towards health care premiums and employees pay approximately 30 percent, comparable with other local municipalities. Costs for other employee benefits, including life and disability insurance, remained the same for 2012.



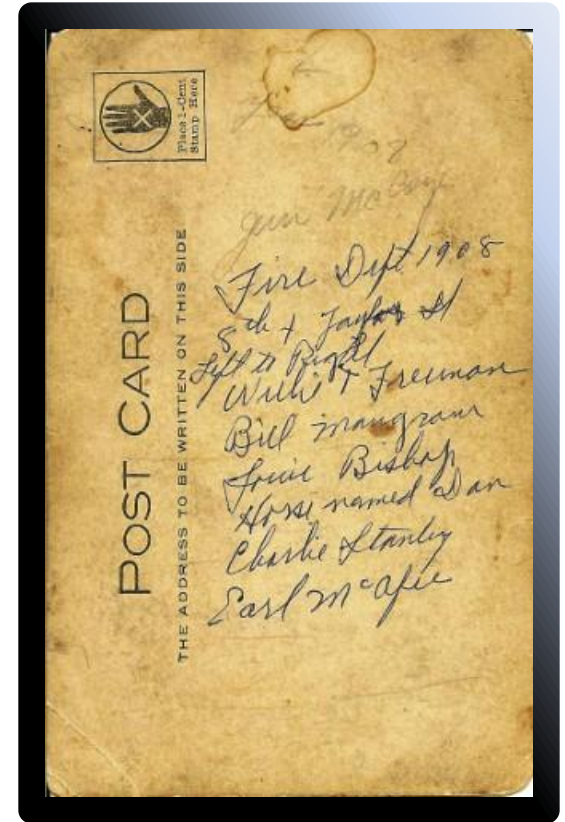


# Contact information

AIRPORT					
AIRPORT	770.227.2928	EMERGENCY SERVICES:		SOLID WASTE SERVICES:	
COMMISSION	770.229.6400	• Emergency	911	• Commercial	770.229.6421
DEPARTMENTS:		ECONOMIC DEVELOPMENT:		• Industrial	770.229.6421
City Manager	770.229.6408	• Downtown Development	770.233.2901	• Recycling	770.229.6421
• Accounting	770.229.6401	• Main Street Program	770.228.5356	• Residential	770.229.6421
• Administrative Services	770.229.6425	PLANNING & DEVELOPMENT:		UTILITIES:	
• Information Technology	770.229.6614	• Building Inspections & Permits	770.233.4130	• Customer Service / Billing	770.229.6403
• Fire Rescue	770.229.6415	• Building Safety	770.233.4130	• Report Electrical Outage	770.229.6406
Station One		• Code Enforcement	770.233.4130	• Electric	770.229.6406
314 North Hill Street	770.229.6417	• Planning & Zoning	770.233.4130	• Water	770.229.6403
Station Two		• Tax and License	770.229.6402	• Water & Wastewater	770.229.6603
401 North Expressway	770.229.6416	PUBLIC WORKS:		• Solid Waste	770.229.6403
Station Three		• Cemetery	770.229.6410	• Storm Water	770.229.6424
101 Crescent West	770.229.6414	• FOG (Fats Oils Grease)	678.692.0404		
• Human Resources	770.229.6400	• Parks	770.233.2919		
• Parks and Recreation	770.233.2919	• Sign Shop	770.229.6632		
• Police	770.229.6450	• Streets	770.229.6413		
• Public Works	770.229.6424				

# Purpose of Report

The purpose of the Popular Annual Financial Report is to provide an overview of the financial position of the City of Griffin, as reported in the City's Comprehensive Annual Financial Report (CAFR), along with other information of interest. The financial information presented here is in summarized and condensed form and does not substitute for the City's CAFR. The CAFR outlines the City's financial position and operating activities each fiscal year presented in conformity with generally accepted accounting principles. The Popular Annual Financial Report does not conform to generally accepted accounting principles and associated standards as set forth by the applicable governing bodies, but is suitable for those readers who prefer an overview or summary of the City's government and its financial condition. Some of the information is from the City's Annual Budget. The City's CAFR received the award for outstanding financial reporting from the Government Finance Officers Association. The CAFR, Annual Budget, and Annual Report are available at City Hall and the City's website at [www.cityofgriffin.com](http://www.cityofgriffin.com).



**Griffin**  
 Growing, **TOGETHER**

City of Griffin  
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