



# Mayor & City Council

## Workshop Session

~ Agenda ~

City of College Park  
3667 Main Street  
College Park, GA 30337

<http://www.collegeparkga.com>  
404-669-3756 (Main)

Experience College Park  
Georgia's Global City

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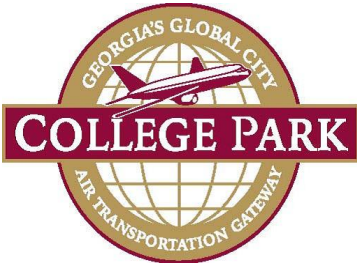
**Monday, March 1, 2021**

**6:00 PM**

**Council Chambers**

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1. Presentation of the Comprehensive Annual Financial Report (CAFR) for Fiscal Year Ended June 30, 2020 by external auditors Mauldin & Jenkins, LLC. See memorandum dated February 23, 2021 from Director of Finance & Accounting Althea Philord-Bradley. Also, see attached background information and PowerPoint presentation. (45 minutes presentation/Q&A.)
2. Monthly progress report regarding Strategic Planning activities. See memorandum dated February 24, 2021 from Chief Information Officer Michael Hicks. Also, see attached supporting documentation. (15 minutes presentation/Q&A.)



# CITY OF COLLEGE PARK

P.O. BOX 87137 · COLLEGE PARK, GA 30337 · 404.767.1537

## WORKSHOP AGENDA ITEM

DOC ID: 8657

**DATE:** February 23, 2021

**TO:** The Honorable Mayor and Members of City Council

**THROUGH:** Mercedes Miller, Interim City Manager

**FROM:** Althea Philord-Bradley, Director of Finance & Accounting

**RE:** Presentation of the Annual Financial Audit Fiscal Year Ended 6/30/2020

**PURPOSE:** Presentation of the Comprehensive Annual Financial Report (CAFR) for Fiscal Year Ended June 30, 2020 by external auditors Mauldin & Jenkins, LLC.

Thank you.

### ATTACHMENTS:

- College Park 2020 Audit Power Point Presentation (PPTX)

### Review:

- Althea Philord-Bradley Completed 02/23/2021 9:57 AM
- Rosyline Robinson Completed 02/23/2021 12:22 PM
- Mercedes Miller Completed 02/23/2021 9:40 PM
- Mayor & City Council Pending 03/01/2021 6:00 PM



## Presentation of 2020 Auditor's Discussion and Analysis

City of College Park, Georgia

December 23, 2020 Audit Report



## Auditor's Discussion and Analysis

- n Engagement Team
- n Results of the 2020 Audit
- n Comments, Recommendations, and Other Issues
- n Questions





## MAULDIN & JENKINS – GOVERNMENTAL PRACTICE

### General Information:

- n Founded in 1918, large regional firm serving the Southeastern United States
- n Offices located in Macon, GA, Atlanta, GA, Albany, GA, Savannah, GA, Birmingham, AL, Chattanooga, TN, Columbia, SC, Bradenton, FL and Sarasota, FL, with firm governmental leadership positioned in the Atlanta and Macon offices.

### Governmental Sector:

- n Largest specific industry niche served by Firm representing 28% of Firm practice.
- n Serve more governmental entities in Georgia than any other certified public accounting firm requiring over 100,000 hours of service on an annual basis.
- n Serves over 130 governments receiving the GFOA's Certificate of Achievement for Excellence in Financial Reporting.
- n Auditor of a substantial part of the State of Georgia including: as much as 30% of the State's General Fund, and a substantial number of the State's component units.
- n Over 100 professional staff persons with current governmental experience.
- n Current auditor for over 500 total governments in the Southeast, including approximately:
  - 126 Cities • 57 Counties • 62 School Systems and 40 charter schools • 48 State entities
  - 180 Special Purpose Entities (housing, industrial development, health & welfare, other educational retirement, libraries, and etc.)





## Engagement Team

### Engagement Team Leaders for the City of College Park Include:

- n Doug Moses, Engagement Partner - 22 years experience, 100% governmental
- n Tim Lyons, Quality Assurance Review Partner - 11 years experience, 100% governmental

### Mauldin & Jenkins – Additional Information

#### Other Industries & Services by Mauldin & Jenkins:

Each of Mauldin & Jenkins' offices provides a wide variety of services to a broad range of clientele. We have partners and managers who are responsible for specialized practice areas of auditing and accounting, taxes and management advisory services. Their purpose, as leaders in the particular practice area, is to establish policies with respect to technical matters in these specific areas and ensure that the quality of the Firm's practice is maintained.

**Industries Served:** Over the years our partners have developed expertise in certain industries representative of a cross section of the Georgia economy, including:

- Governmental Entities (state entities, cities, counties, school systems, business type operations, libraries, and other special purpose entities)
- Agri-Businesses
- Professional Services
- Financial Institutions (community banks, savings & loans, thrifts, credit unions, mortgage companies, and finance companies)
- Long-term Healthcare
- Individuals, Estates and Trusts
- SEC Registrants
- Wholesale Distribution
- Manufacturing
- Employee Benefit Plans
- Non-Profit Organizations
- Retail Businesses
- Construction & Development
- Real Estate Management





## Results of 2020 Audit

- n Our Responsibility Under Auditing Standards Generally Accepted in the United States of America (GAAS)
  - We considered the internal control structure for the purpose of expressing our opinion on the City’s basic financial statements and not providing assurance on the internal control structure.
  - Our audit was performed in accordance with GAAS.
  - Our objective is to provide reasonable—not absolute—assurance that the basic financial statements are free of material misstatement.
  - The basic financial statements are the responsibility of the City’s management.
  
- n Report on 2020 Basic Financial Statements
  - Unmodified (“clean”) opinion on basic financial statements which includes the City’s blended component unit, the College Park Business and Industrial Development Authority. Audit report date of **December 23, 2020**.
  - Our opinion was rendered in reliance upon the report of other auditors for the Atlanta Airport District Destination Marketing Organization, Inc., which is a discretely presented component unit. We did not audit the DMO and have relied upon the report of the other auditors in rendering our opinion on the City as a whole.
  - Presented fairly in accordance with accounting principles generally accepted in the United States of America.
  - Our responsibility does not extend beyond financial information contained in our report.





## Results of 2020 Audit (Continued)

### n Report in Accordance with *Government Auditing Standards for 2020*

- Audit report date of **December 23, 2020**.
- Material Weakness cited
- Compliance Finding cited
- Our objective is to provide reasonable—not absolute—assurance that the basic financial statements are free of material misstatement.

### n Reporting in accordance with the Government Accounting Standards (“Yellow Book Report”) for 2020

- Audit report date of **December 23, 2020**.
- Unmodified opinion (clean opinion)







## Results of 2020 Audit (Continued)

### n Significant Accounting Policies

- The significant accounting policies used by the City are described in Note 1 to the basic financial statements.
- The policies used by the City are in accordance with generally accepted accounting principles and similar government organizations, with no significant new policies to qualitative aspects of its policies other than implementing GASB 88 relating to debt footnote disclosures.
- In considering the qualitative aspects of its policies, the City is not involved in any controversial or emerging issues for which guidance is not available.

### n Management Judgment/Accounting Estimates

- The City uses various estimates as part of its financial reporting process – including valuation of accounts receivable, net pension liability, total OPEB liability, and depreciation expense for its capital assets.
- Management's estimates used in preparation of financial statements were deemed reasonable in relation to the financial statements taken as a whole. We considered this information and the qualitative aspects of management's calculations in evaluating the City's significant accounting estimates.

### n Financial Statement Disclosures

- The footnote disclosures to the financial statements are also an integral part of the financial statements and the process used by management to accumulate the information included in the disclosures was the same process used in accumulating the statements. The overall neutrality, consistency, and clarity of the disclosures was considered as part our audit.





## Results of 2020 Audit (Continued)

### n Relationship with Management

- We received full cooperation from the City's management, staff, and others.
- There were no disagreements with management on accounting issues or financial reporting matters.

### n Audit Adjustments

- Adjustments were proposed to the records of the City and have been recorded in the City's financial statements. Copies of these audit entries are attached to this document.

### n Representation from Management

- We requested written representations from management relating to the accuracy of information included in the financial statements and the completeness and accuracy of various information requested by us, during the audit. Management provided those written representations without a problem.





## Results of 2020 Audit (Continued)

### n Consultation with Other Accountants

- To the best of our knowledge, management has not consulted with, or obtained opinions from, other independent accountants during the year, nor did we face any issues requiring outside consultation.

### n Significant Issues Discussed with Management

- There were no significant issues discussed with management related to business conditions, plans, or strategies that may have affected the risk of material misstatement of the financial statements.

### n Information in Documents Containing Audited Financial Statements

- Our responsibility for other information in documents containing the City's basic financial statements and our report thereon does not extend beyond the information identified in our report. If the City intends to publish or otherwise reproduce the financial statements and make reference to our firm, we must be provided with printers' proof for our review and approval before printing. The City must also provide us with a copy of the final reproduced material for our approval before it is distributed.

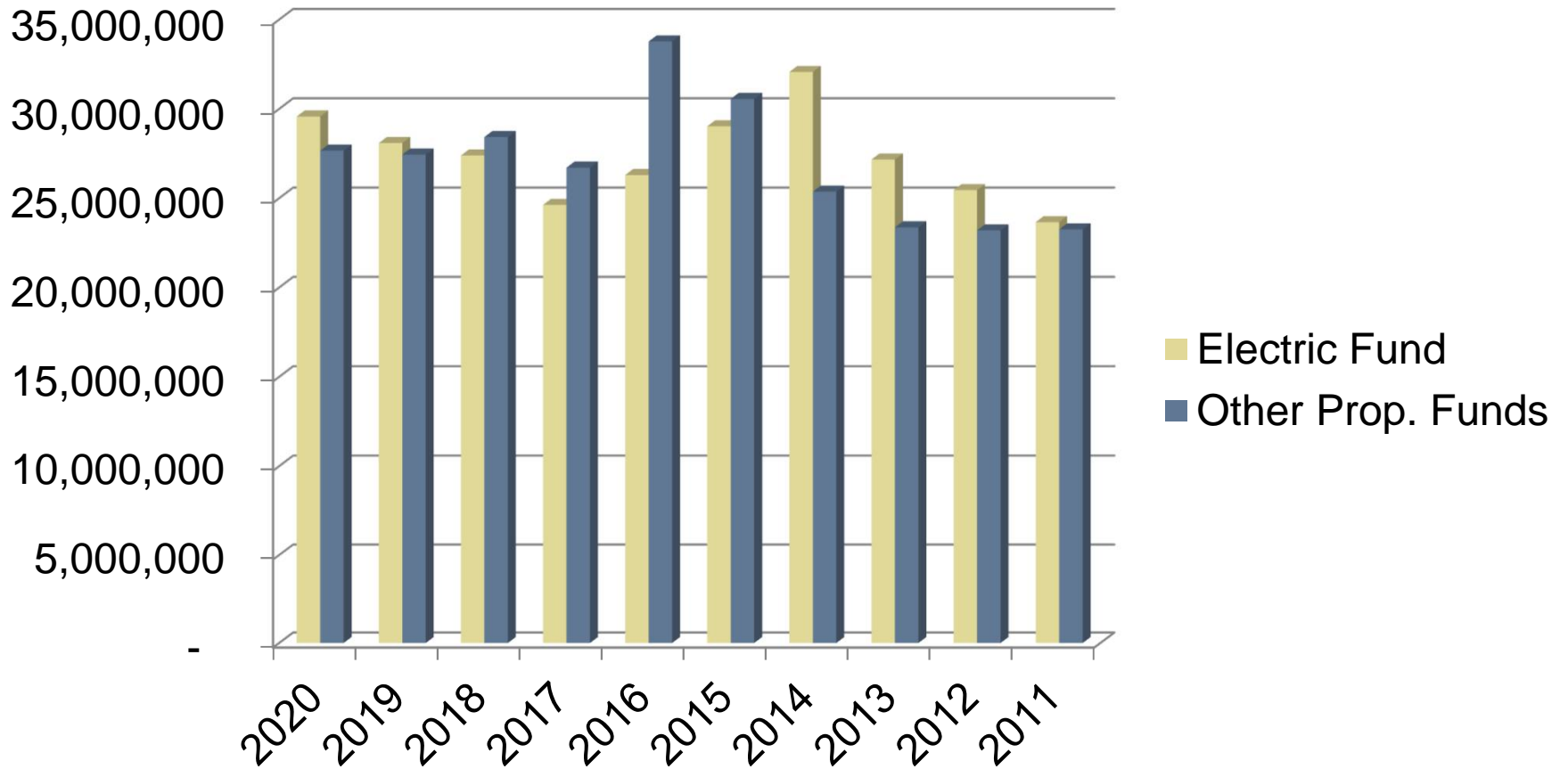
### n Auditor Independence

- In accordance with AICPA professional standards, M&J is independent with regard to the City and its financial reporting process.
- There were no fees paid to M&J for management advisory services during fiscal year 2020 that might effect our independence as auditors.



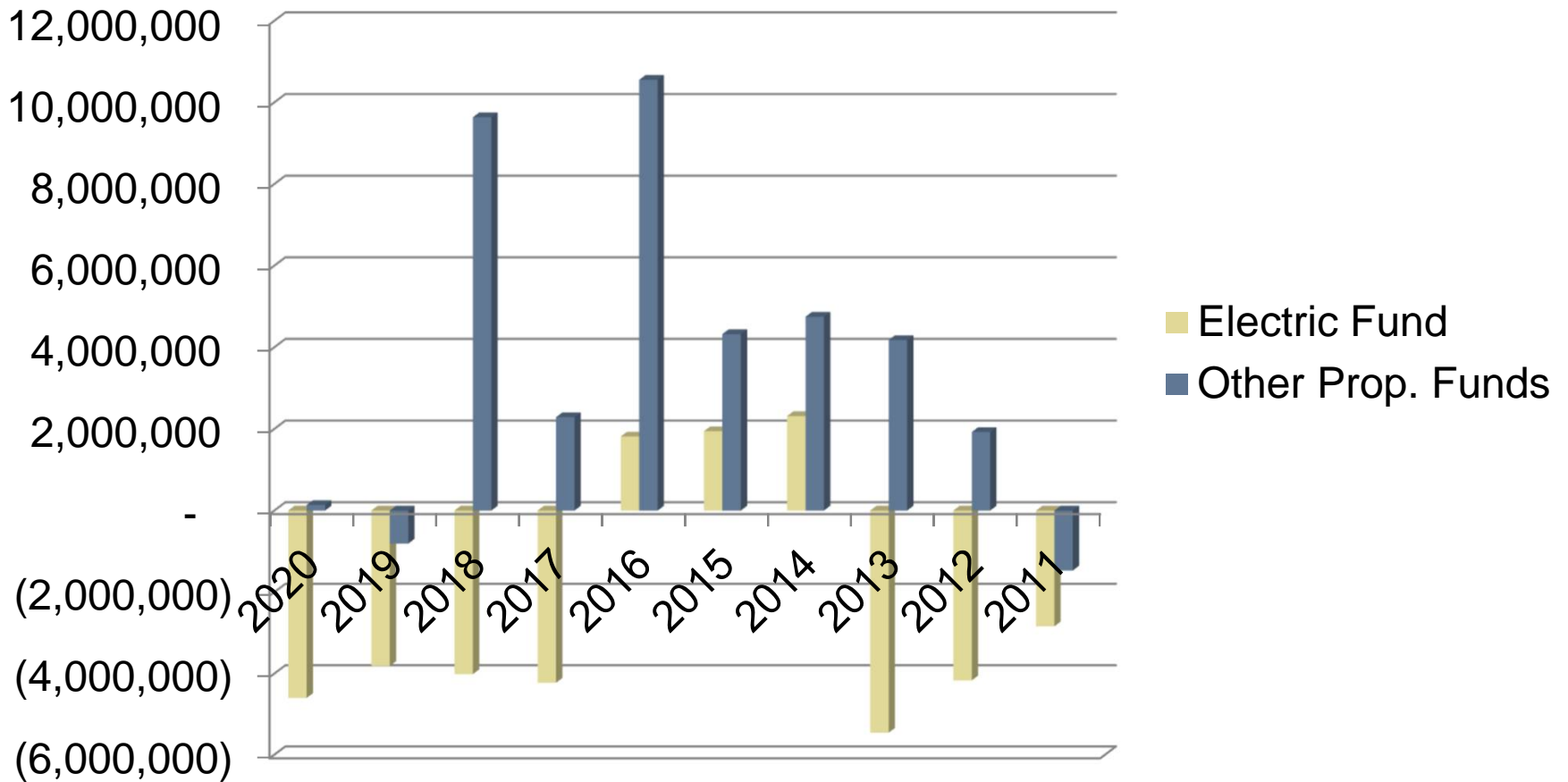


## Financial Trends – Revenues (Operating and Interest Revenue) – 10 Year Comparison



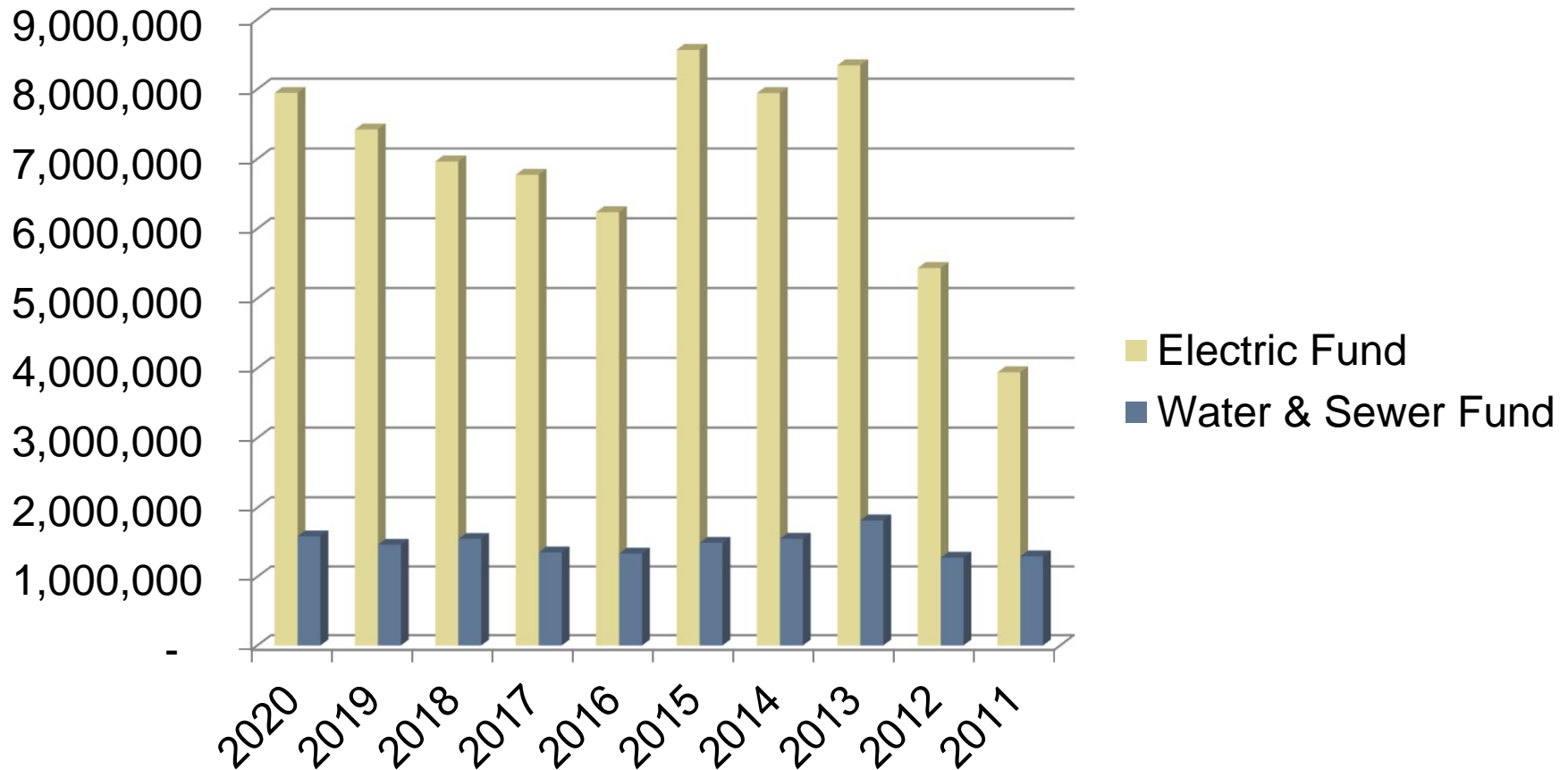


## Financial Trends – Changes in Net Position – 10 Year Comparison



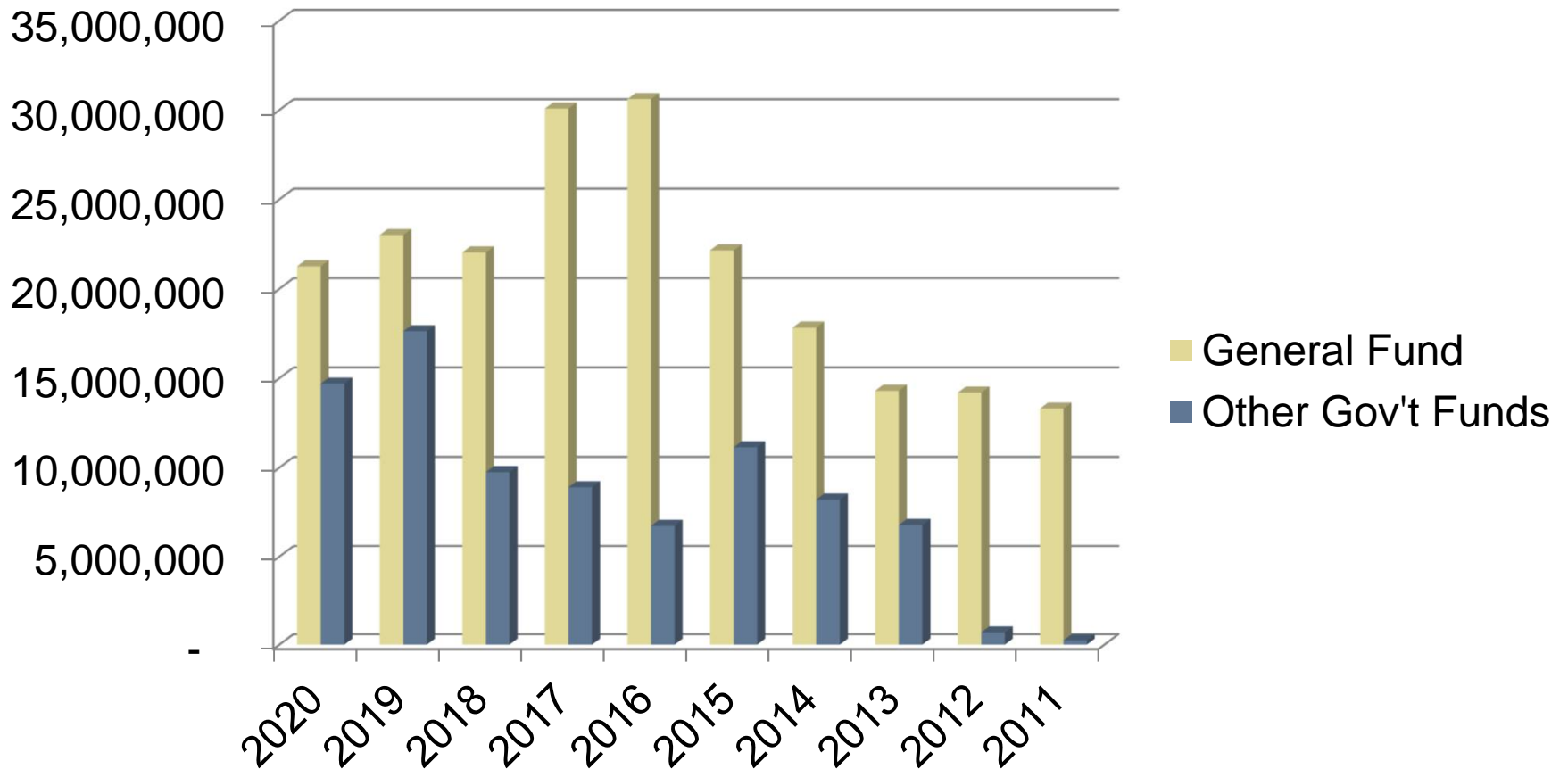


## Financial Trends – Electric and Water & Sewer Fund – Bad Debt Reserves – 10 Year Comparison



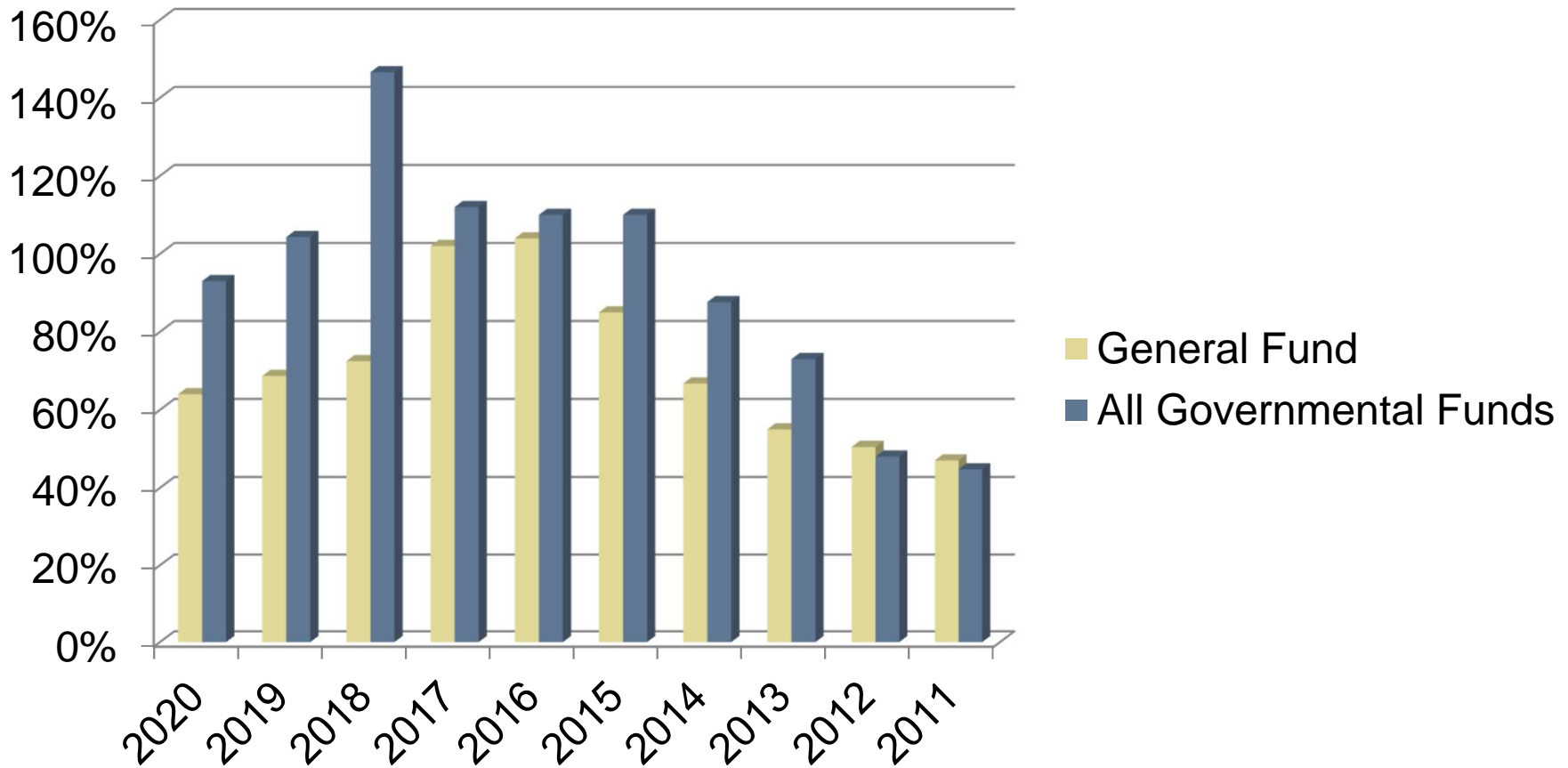


## Financial Trends – Fund Balances – (10 Year Comparison)





## Fund Balance as a Percentage of Total Expenditures – 10 Year Comparison







## Comments, Recommendations, & Other Issues

### n Item Cited As Material Weakness in the Compliance Report

#### 2020 - 001. Fiscal Year- End Close Out Procedures

**Criteria:** Internal controls should be in place to ensure that all amounts reported within the financial statements are accurate and have been reconciled to subsidiary ledgers and underlying accounting records.

**Condition:** Due to ineffective controls surrounding the fiscal year-end financial close procedures, certain audit adjustments were necessary at June 30, 2020.

**Context/Cause:** As a result of our testing, audit adjustments were required as follows:

To decrease governmental activities capital assets and related depreciation by approximately \$901,000 for road resurfacing costs that should have been expensed rather than capitalized.

To increase deposits payable and reduce revenue accounted for in the Electric Fund by \$606,000.

To record \$219,000 of bad debt expense and allowance for doubtful accounts for Convention Center Fund accounts receivable considered uncollectible as of June 30, 2020.

To record approximately \$56,000 in cash due to others held in the evidence room in the State Drug Fund.

**Effects:** Adjustments totaling approximately \$1,782,000 were required as detailed above.

**Recommendation:** We recommend the City's Finance Department implement and/or strengthen internal controls surrounding the fiscal year-end financial close out procedures and general internal controls throughout the year. We also recommend management reconcile account balances monthly to subsidiary ledgers and account statements so as to ensure proper and timely recording of transactions. Additionally, we suggest that the City adopt the same policy for recording allowance for uncollectible receivables for all business-type funds as the policy that it currently uses for its utility funds.





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## Comments, Recommendations, & Other Issues (Continued)



### Item Cited As Compliance Finding in the Compliance Report (Continued)

#### 2020 - 002. Loan Covenant Compliance

**Criteria:** Policies should be in place to ensure that the City complies with its borrower covenants. As a part of the City's loan agreement with the Georgia Environmental Finance Authority dated December 7, 2011, the City is required to maintain a Fixed Charges Coverage Ratio of at least 1.05 for each fiscal year through fiscal year 2035. The Fixed Charges Coverage Ratio is computed by dividing the Water and Sewer Fund's income available for fixed charges by the fund's total fixed charges for the fiscal year.

**Condition:** Internal controls were not sufficient to detect that the City's Fixed Charges Coverage Ratio fell below 1.05.

**Context/Cause:** The City did not closely monitor its Fixed Charges Coverage Ratio for the fiscal year ended June 30, 2020, which resulted in the ratio being 0.63, which is 0.42 less than the required 1.05 threshold. This shortage was the result of income available for fixed charges in the Water and Sewer Fund being approximately \$413,000 less than the amount required to cover total fixed charges.

**Effects/Possible Effects:** The city is in violation of its loan agreement with the Georgia Environmental Finance Authority. If this continues without being corrected, this could be considered an event of default on the City's loan.

**Recommendation:** We recommend the City regularly calculate its Fixed Charges Coverage Ratio and adjust its revenue or expenses for the Water & Sewer Fund in order to ensure compliance with its loan covenant.





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## Comments, Recommendations, & Other Issues (Continued)



### n Management Recommendations for Improvement

#### 1- Proprietary Activities and Cash Flow Needs (Repeat)

The City has several large enterprise (or business-type) activities, a couple of which have required significant financing investments which have come from both external sources (through the issuance of bonds or notes payable), as well as internal sources (advances from other funds). Two of the larger enterprise activities with such financing include the Convention Center Fund and the College Park Business and Industrial Development Authority (BIDA).

The Convention Center Fund has approximately \$38 million in outside financing payable (revenue bonds) and approximately \$5.1 million in inside financing payable (advances from other funds and amounts due to other funds that are due within one year). In addition, with the implementation of Governmental Accounting Standards Board (GASB) Statement No. 68 in 2015, the fund is required to report its share of the City's net pension liability, which amounts to approximately \$2.8 million as of June 30, 2020. The outside bonds payable require approximately \$5.1 million in annual debt service in the coming fiscal year, decreasing to approximately \$1.4 million for the subsequent ten (10) fiscal years. The fund has been able to meet its annual debt service requirements after transfers in from the Hotel/Motel Tax Fund and the Car Rental Excise Tax Fund (which was planned), and a repayment plan to liquidate the advances was approved in fiscal year 2014. In addition, the fund will contribute approximately \$300,000 a year to the City's pension plan towards the liquidation of the net pension liability. For the fiscal year ended June 30, 2020, the Convention Center Fund reported a net loss from operations of approximately \$4.7 million.





## Comments, Recommendations, & Other Issues (Continued)

### n Management Recommendations for Improvement (Continued)

- 1- **Proprietary Activities and Cash Flow Needs (Repeat) (Continued)** - BIDA has approximately \$75 million in outside financing payable (revenue bonds) and approximately \$13.1 million in inside financing payable (advances from other funds and amounts due to other funds that are due within one year). The outside bonds require approximately \$6.8 million in annual debt service for each of the next ten (10) fiscal years. PILOT payments and some limited other activities, combined with significant transfers in from other funds have helped BIDA make all of its outside debt service payments to date as well as to reduce the internal advances it has received from other funds. However, without future land sales of the undeveloped property owned by BIDA, it will continue to require cash flow assistance from non-BIDA sources to meet its annual financing needs and to eliminate its deficit in net position of approximately \$9 million and the inter-fund balance of approximately \$13.1 million as of June 30, 2020.

The City's newly created GICC Arena Fund has approximately \$35,785,000 in outside financing payable (revenue bonds). The outside bonds will require approximately \$2.9 million in annual debt service payments in subsequent fiscal years through fiscal year 2036. As of June 30, 2020, the GICC Arena Fund had operating loss of approximately \$3.9 million loss before transfers of approximately \$4.9 million and a positive change in net position of approximately \$2.8 million as a result of approximately \$7.7 million in transfers. Without major future operating revenues, the GICC Arena Fund will have to rely on internal financing and transfers in from other funds to cover operating and debt service costs.

The magnitude of the various activities and situations discussed above will cause the need for significant monitoring of these activities and thoughtful planning for cash flow needs in order for the City to avoid any problems with the repayment of all debts (internal and external) and to ensure the financial stability of the City's funds.





## Comments, Recommendations, & Other Issues (Continued)

### n Management Recommendations for Improvement (Continued)

#### 2- Customer Deposits (Repeat)

During our testing of the City's liability for customer deposits payable, we noted the City is no longer carrying a separate bank account for this balance. During the previous fiscal years, the City consolidated its banking activity and moved to a pooled cash environment; however, the City should still separately show the cash set aside for customer deposits as these are not operating funds of the City.

#### 3- Whistleblower Hotline (Repeat)

We noted through discussions with management that the City does not have a whistleblower hotline in place for the City employees (or others) to report instances of potential fraudulent activity happening at the City. We recommend that the City implement a whistleblower hotline to mitigate its risks related to fraud.

#### 4- Recording Expenditures for Joint Projects with City of Atlanta

In December 2020, we noted that the City had recorded accounts payable related to an invoice received for its share of a joint project with the City of Atlanta. This invoice was for work completed from April to June 2020; however, the invoices were not received by the City of College Park until December 2020. We recommend that the City of College Park contact the City of Atlanta at the end of each fiscal year in order to obtain the amounts, or an estimate of the amounts, which have been incurred by the City of Atlanta on behalf of the City of College Park in order to reflect these balances in the City of College Park's accounting records.





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## Comments, Recommendations, & Other Issues (Continued)



### n New GASB Pronouncements

- **GASB Statement No. 84, *Fiduciary Activities***, this statement establishes criteria for identifying fiduciary activities with a focus on: 1) whether a government is controlling the assets of the fiduciary activity; and, 2) the beneficiaries with whom a fiduciary relationship exists. Applicable for June 30, 2021.
- **GASB Statement No. 87, *Leases***, will require all lease agreements to be recorded as a liability under full accrual accounting. Many of these leases were previously considered operating leases and payments were expensed as incurred with no liability accrued. Applicable for June 30, 2022.
- **GASB Statement No. 89, *Capitalized Interest***, eliminates the requirement/ability to capitalize construction period interest costs as part of the cost of a capital asset in enterprise funds. This standard should be applied prospectively with no restatement. Applicable for June 30, 2022.
- **GASB Statement No. 90, *Majority Equity Interests***, will change the accounting for a government's investment in another entity in which it acquires a majority equity interest in that entity. Certain investments will be measured using the equity method, some at fair value, and some will result in the acquired entity be reported as a component unit. Applicable for June 30, 2021.
- **GASB Statement No. 91, *Conduit Debt***, was issued in May 2019, and is effective for reporting periods beginning after December 15, 2021 (meaning June 30, 2023). Under this standard, GASB has re-defined conduit debt and clarified the circumstances under which it is to be recorded as well as the related disclosures that are required.





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## Comments, Recommendations, & Other Issues (Continued)



### n New GASB Pronouncements

- **GASB Statement No. 92, Omnibus 2020**, this statement enhances comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics. Applicable for June 30, 2022.
- **GASB Statement No. 93, *Replacement of Interbank Offered Rates***, this statement removes LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021. All other requirements of this statement are effective for reporting periods beginning after June 15, 2020. Applicable for June 30, 2021 and June 30, 2022.
- **GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements***, addresses a gap in generally accepted accounting principles: how do we account for these type arrangements that do not meet the definition of a service concession arrangement (SCA) covered by GASB Statement No. 60? Applicable for June 30, 2023.
- **GASB Statement No. 96, *Subscription-Based Information Technology Arrangements***, provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). Applicable for June 30, 2023.
- **GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans***, increases consistency and comparability related to the reporting of fiduciary component units. Applicable for June 30, 2022.





CPAs &amp; ADVISORS

## Comments, Recommendations, & Other Issues (Continued)



- n **Other Pending or Current GASB Projects** - As noted by the numerous pronouncements issued by GASB over the past decade, the GASB continues to research various projects of interest to governmental units. Subjects of note include:
- *Re-examination of the Financial Reporting Model* - GASB has added this project to its technical agenda to make improvements to the existing financial reporting model (established via GASB 34). Improvements are meant to enhance the effectiveness of the model in providing information for decision-making and assessing a government's accountability. GASB anticipates a final standard expected in early 2022.
  - *Conceptual Framework* - is a constant matter being looked at by GASB. Current measurement focus statements (for governmental funds) to change to near-term financial resources measurement. May dictate a period (such as 60 days) for revenue and expenditure recognition. May expense things such as supplies and prepaid assets at acquisition. Will look into which balances (at all statement levels) are measured at acquisition and which need to be re-measured at year-end. Final standard is expected in 2022.
  - *Revenue and Expense Recognition* - is another long-term project where the GASB is working to develop a comprehensive application model for recognition of revenues and expenses from non-exchange, exchange, and exchange-like transactions. The final standard is expected in 2023.
  - *Compensated Absences* - is technical topic being examined by the GASB currently due to significant changes in benefits offered by governmental employers. Current GAAP does not address certain items such as paid time off (PTO) and there is a wide divergence in practice. A final standard on this topic is expected towards the end of 2021.
  - *Prior-Period Adjustments, Accounting Changes, and Error Corrections* - is a technical topic being examined by the GASB due to a wide diversity in practice regarding required presentation on the face of the financial statements, disclosures, etc. A final standard on this topic is expected in early 2022.







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## Comments, Recommendations, & Other Issues (Continued)



### FREE QUARTERLY CONTINUING EDUCATION AND NEWSLETTERS FOR GOVERNMENTAL CLIENTS

**Free Continuing Education.** We provide free quarterly continuing education for all of our governmental clients. Each quarter we pick a couple of significant topics tailored to be of interest to governmental entities. In an effort to accommodate our entire governmental client base, we offer the sessions several times per quarter at a variety of client provided locations resulting in greater networking among our governmental clients. Examples of subjects addressed in the past few quarters include:

- CAFR Preparation - GASB Updates - Grant Accounting Processes and Controls - GASB 68 (Pensions)
- Internal controls over revenue and cash receipting and accounts payable, payroll, and cash disbursements
- American Recovery & Reinvestment Act (ARRA) information, issues and updates - Single audits for auditees
- Collateralization of Deposits and Investments - Internal Controls over Accounts Payable, Payroll and Controls
- Policies and Procedures Manuals - Segregation of Duties - GASB 75 (OPEB) - GASB 87 (Leases)
- Data Security and General Information Technology Controls and Best Practices





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## Comments, Recommendations, & Other Issues (Continued)



### FREE QUARTERLY CONTINUING EDUCATION AND NEWSLETTERS

#### FOR GOVERNMENTAL CLIENTS (Continued)

**Governmental Newsletters.** We produce newsletters tailored to meet the needs of governments. The newsletters have addressed a variety of subjects and are intended to be timely in their subject matter. The newsletters are authored by Mauldin & Jenkins partners and managers, and are not purchased from an outside agency. The newsletters are produced and delivered periodically, and are intended to keep you informed of current developments in the government finance environment.

**Communication.** In an effort to better communicate our free continuing education plans and newsletters, please email Paige Vercoe at [pvercoe@mjcpa.com](mailto:pvercoe@mjcpa.com) (send corresponding copy to [dmoses@mjcpa.com](mailto:dmoses@mjcpa.com)), and provide to her individual names, mailing addresses, email addresses and phone numbers of anyone you wish to participate and be included in our database.





## Comments & Questions?

We appreciate the opportunity to serve the City of College Park and look forward to continuing to work with the City in upcoming years!





# CITY OF COLLEGE PARK

P.O. BOX 87137 · COLLEGE PARK, GA 30337 · 404.767.1537

## WORKSHOP AGENDA ITEM

DOC ID: 8669

**DATE:** February 24, 2021

**TO:** The Honorable Mayor and Members of City Council

**THROUGH:** Mercedes Miller, Interim City Manager

**FROM:** Michael Hicks, Chief Information Officer

**RE:** Strategic Planning Team Update

Strategic Planning Committee update relative to progress and collaborations between departments. Our update will be provided by Public safety/Security team. I have also attached our newly edited Core Values and our new Virtual Background for your review.

Thank you.

### ATTACHMENTS:

- CP Core Values Background (PNG)
- Rev\_Core Values with Additional language Final (002) (DOCX)

### Review:

- Michael Hicks Completed 02/19/2021 4:58 PM
- Rosyline Robinson Completed 02/22/2021 3:38 PM
- Michael Hicks Pending
- Mike Mason Completed 02/24/2021 8:53 AM
- Mercedes Miller Pending
- Mayor & City Council Pending 03/01/2021 6:00 PM



**SERVICE  
RESPECT  
INNOVATION  
INTEGRITY  
ADVANCEMENT  
EQUITY  
& INCLUSION**

[WWW.COLLEGEPAKGA.COM](http://WWW.COLLEGEPAKGA.COM)

# CORE VALUES

## SERVICE

We are a hospitality city at our core. We are committed to providing exceptional service, caring, and respect in every process, product and interaction we deliver. Our residents, visitors, and businesses can expect responsive, consistent, fair, and friendly acts of kindness.

## RESPECT

We recognize and celebrate the diversity of backgrounds and experiences of the people that live in, work in, and visit our community. We are dedicated to listening to the needs of all people and delivering practices and policies with respect and dignity.

## EQUITY AND INCLUSION

We believe that everyone in our community has a voice. Each member should be afforded the chance to shape the City's future, and that the members of our community will be treated as equals by everyone in our government structure. We are dedicated to creating, nurturing and advancing a culture of equity and inclusivity where we value and respect all backgrounds and experiences regardless of race, creed, color, religion, socio-economic status, or gender. We recognize the legacy of systems and events of oppression still affect many people through systemic racism and other institutional injustices. We will strive to ensure all of our stakeholders are valued, respected and treated with dignity.

## INNOVATION

We strive to set a standard of excellence in leadership. We encourage and reward creative ideas and solutions and are empowered to explore innovative approaches to problem solving, planning and delivery of services.

## INTEGRITY

We build trust by behaving honestly, ethically and fairly. We take pride in our work and are dedicated to resolution-oriented and consensus-building service. All those who represent our city- including the Elected Officials, employees and staff, conduct ourselves with openness, transparency, integrity and a commitment to do the right thing.

## ADVANCEMENT

We embrace success and strive to evolve as a daily routine. We are committed to continually improving our city. The future is bright in College Park and we endeavor to build a strong and vibrant community that is simply the best place to live, work, do business and visit.